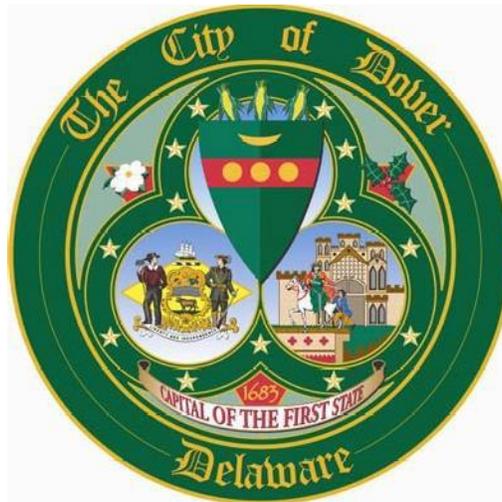


# **CITY OF DOVER DRAFT ANNUAL OPERATING BUDGET**

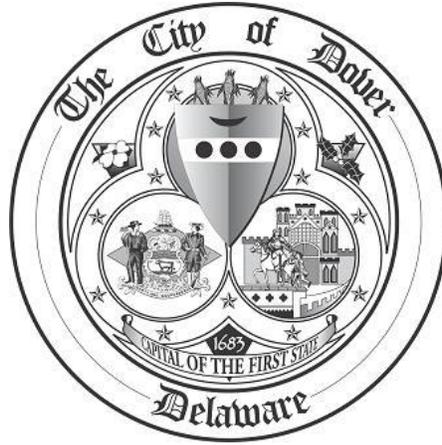
**FOR FISCAL YEAR**

**JULY 1, 2025 - JUNE 30, 2026**



***“COMMUNITY EXCELLENCE THROUGH QUALITY  
SERVICE”***

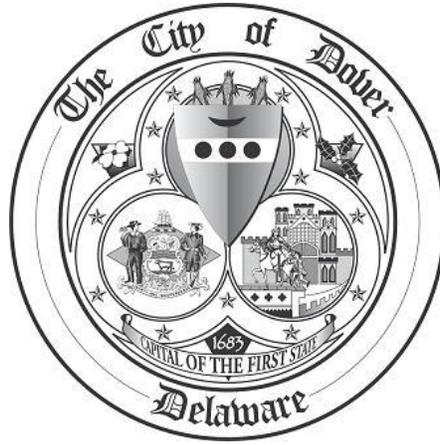
Published by:  
***The City Manager’s Office***  
***David S. Hugg, III, City Manager***  
***Sharon J. Duca, P.E., Assistant City Manager***



**THIS PAGE INTENTIONALLY LEFT BLANK**

# CITY OF DOVER VISION

*The City of Dover is a place where people want to live! Through the team effort of its elected officials, employees, and citizens, Dover is a clean and safe community with a future of balanced growth and opportunity where all citizens are heard, enjoy a high quality of life, and diversity is valued.*



**THIS PAGE INTENTIONALLY LEFT BLANK**

# Table of Contents

*FY 2025 – 2026 Draft Annual Operating Budget*  
With 2026 – 2030 Capital Investment Plans

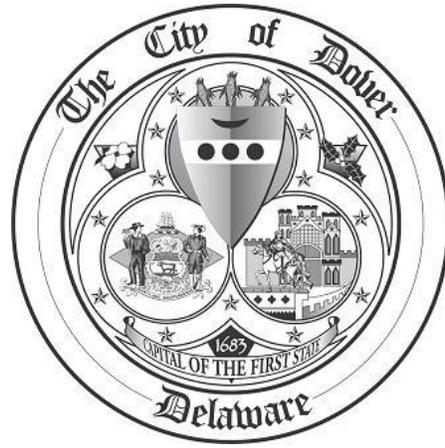
| <b>Section</b>                                       | <b>Page</b> |
|--|-------------|
| <b>Introduction</b>                                  |             |
| City Manager’s Letter.....                           | 1           |
| How To Use This Budget .....                         | 5           |
| Operational Structure.....                           | 7           |
| <b>Budget Summary</b>                                |             |
| Budget Process.....                                  | 9           |
| Financial Policies.....                              | 18          |
| <b>Fund Summaries</b>                                |             |
| All Funds Financial Summary.....                     | 29          |
| General Fund.....                                    | 31          |
| General Fund Projected Cost Per Capita.....          | 35          |
| Sanitation Fund.....                                 | 36          |
| Water Fund.....                                      | 38          |
| Wastewater Fund.....                                 | 43          |
| Electric Fund.....                                   | 48          |
| Property Tax Projection.....                         | 53          |
| <b>Personnel Summary</b>                             |             |
| Personnel Table.....                                 | 55          |
| Personnel Cost Summary.....                          | 56          |
| Overtime Trends -- FY23 Through FY26 Comparison..... | 57          |
| Strategic Requests.....                              | 58          |

| <b>Section</b>                                  | <b>Page</b> |
|---|-------------|
| <b>Capital Investment Plan</b>                  |             |
| Total City Funding Source Summary.....          | 63          |
| General Fund                                    |             |
| Funding Source Summary.....                     | 73          |
| Projects By Department.....                     | 74          |
| Sanitation Fund                                 |             |
| Funding Source Summary.....                     | 131         |
| Projects By Department.....                     | 132         |
| Water Fund                                      |             |
| Funding Source Summary.....                     | 137         |
| Projects By Department.....                     | 138         |
| Wastewater                                      |             |
| Funding Source Summary.....                     | 153         |
| Projects By Department.....                     | 154         |
| Electric  |             |
| Funding Source Summary.....                     | 169         |
| Projects By Department.....                     | 170         |
| <b>Debt Service</b>                             |             |
| Debt Service Schedules                          |             |
| General Obligation Bonds.....                   | 200         |
| Water, Wastewater & Electric Revenue Bonds..... | 201         |
| <b>General</b>                                  |             |
| Operating Department & Division Summaries       |             |

| <b>Section</b>                                | <b>Page</b> |
|---|-------------|
| Mayor.....                                    | 207         |
| City Council.....                             | 211         |
| City Manager.....                             | 215         |
| City Clerk.....                               | 219         |
| Central Services                              |             |
| Procurement & Inventory.....                  | 224         |
| Facilities Management.....                    | 227         |
| Fleet Maintenance.....                        | 229         |
| Customer Service.....                         | 231         |
| Emergency Management & Communications.....    | 235         |
| Finance.....                                  | 239         |
| Fire Department.....                          | 243         |
| Human Resources.....                          | 247         |
| Information Technologies.....                 | 251         |
| Library.....                                  | 255         |
| Parks & Recreation.....                       | 259         |
| Grounds.....                                  | 246         |
| Planning, Inspections & Community development |             |
| Planning.....                                 | 266         |
| Inspections & Permitting.....                 | 268         |
| Code Enforcement.....                         | 270         |
| Police.....                                   | 273         |
| Public Works                                  |             |
| Administration.....                           | 280         |
| General Fund Engineering.....                 | 282         |
| Streets.....                                  | 284         |

| <b>Section</b>                            | <b>Page</b> |
|---|-------------|
| Stormwater.....                           | 287         |
| <b>Sanitation</b>                         |             |
| Sanitation.....                           | 291         |
| <b>Public Utilities Water</b>             |             |
| Water Fund                                |             |
| Water Engineering.....                    | 300         |
| Water Maintenance.....                    | 302         |
| Water Treatment plant.....                | 304         |
| <b>Public Utilities Wastewater</b>        |             |
| Wastewater Fund                           |             |
| Wastewater Engineering.....               | 312         |
| Wastewater Maintenance.....               | 314         |
| <b>Public Utilities Electric</b>          |             |
| Electric Fund                             |             |
| Engineering.....                          | 320         |
| Power Plant.....                          | 322         |
| Power Supply.....                         | 324         |
| Electric Transmission & Distribution..... | 326         |
| Administration.....                       | 328         |
| Meter Reading.....                        | 330         |
| System Operations.....                    | 332         |
| <b>Other Funds</b>                        |             |
| Special Revenues.....                     | 335         |
| Municipal Street Aid.....                 | 338         |
| Electric Red Light Program.....           | 339         |

| <b>Section</b>                                 | <b>Page</b> |
|--|-------------|
| Realty Transfer Tax.....                       | 340         |
| Community Transportation.....                  | 341         |
| Substance Abuse Prevention Program.....        | 342         |
| Library Grant.....                             | 343         |
| Community Development Block Grants (CDBG)..... | 344         |
| Police Grants.....                             | 346         |
| Lodging Tax.....                               | 347         |
| American Rescue Plan Act (ARPA).....           | 348         |
| Economic & Community Development.....          | 349         |
| Ambulance Service.....                         | 350         |
| Internal Service Funds                         |             |
| Worker’s Compensation.....                     | 351         |



**THIS PAGE INTENTIONALLY LEFT BLANK**

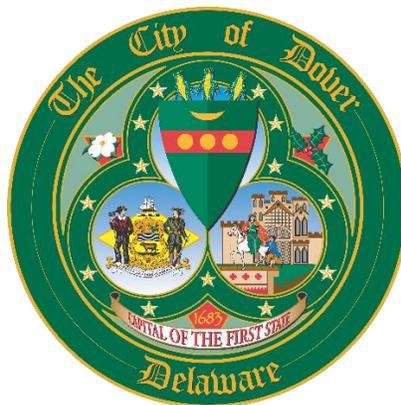
# INTRODUCTION

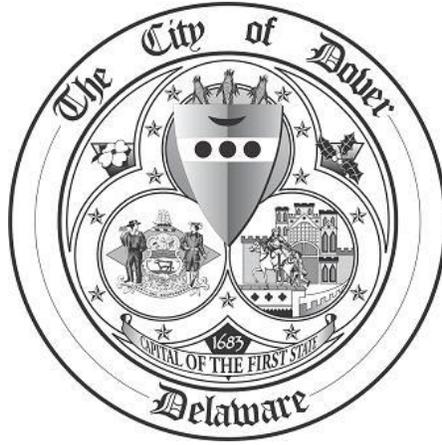
**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

*CITY MANAGER'S LETTER*

*HOW TO USE THIS BUDGET*

*OPERATIONAL STRUCTURE*





**THIS PAGE INTENTIONALLY LEFT BLANK**



May 20, 2025

Council President Anderson  
Honorable Mayor and Members of City Council  
City Hall  
Dover, DE

SUBJECT: Proposed FY26 City of Dover Budget

Dear Council President, Honorable Mayor and Members of City Council:

It is my pleasure to submit for your consideration our proposed FY26 City of Dover Budget and Capital Plan. As has been the case for at least the last four years, preparing the proposed FY26 Budget involved challenges and tradeoffs. Factors driving the budget include continued high inflation, recruitment and retention challenges, equipment and program obsolescence, externalities such as rising healthcare costs, and continuing infrastructure needs. The budget process was further complicated by evolving State and Federal fiscal and policy issues beyond our control.

This budget reflects the input and support of our department heads and the hard work of my dedicated budget team: Jeff Dill, Patricia Marney, Sharon Duca and Yvonne Martine.

Tough decisions had to be made, and not every need could be addressed. We followed the budget philosophy laid out with Council's concurrence last year. The budget process was guided by the following principles:

- Revenues must equal or exceed expenditure without using the budget balance (a Charter provision).
- Ensure reasonableness regarding transfers from enterprise funds as limited by charter and reserve requirements; respect the reserve thresholds/ensure adequate reserves.
- Do not rely on carryovers, one-time revenues, anticipated funds (liens, judgements, etc.).
- Watch for overload – too many options or actions to consider.
- Calculate cumulative impact from the incremental, smaller revenue/expenditure increases.
- Watch unintended impacts (equity) by income, housing value, other factors.
- Consider the ease of applying and collecting revenues.
- Consider acceptability and pushback (political accessibility).
- Match the cost of providing service with appropriate fees based on timely rate studies.
- Understand CPI versus “city inflationary indices”. Basic function/service inflationary increases should be automatic.
- Ensure adequacy of service and utility fee generated reserves for future repairs, replacements, and obsolescence.

As required by the City Charter, we are presenting a balanced budget (revenues – expenditures + budget balance = balanced) **without a property tax increase**. Limitations on other revenue enhancements and adjustments are proposed while continuing restrictions on position growth and providing essential increases to only account for policy directions from Council. Again, the budget stresses balance, equity, impact on residents and businesses, and awareness of economic factors.

To keep up with inflation driven and other rising costs, the budget proposes only limited revenue changes and reflects better than expected additional revenues in FY24 and FY25 from strong continued economic growth in commercial and industrial sectors. However, this unexpected revenue growth does not avoid the necessity of reliance on the carryover of a budget balance.

The city was conservative in setting electric rates in FY24, and due to an unanticipated retraction in the wholesale costs of energy, we are able to hold to the rates identified in the most recent rate study approved by Council in 2023. Rate adjustments occurred in FY24 and are proposed in FY26 with only a modest increase in FY26. (Note: Dover’s residential electricity rates are below most other Delaware power providers.)

A rate study for the water and wastewater utilities was completed in 2025, recommending a new rate structure and increase in FY26 to ensure proper funding of these enterprise functions. (Note: Dover’s water and wastewater rates are among the lowest in the State).

As has been a focus for the past few years, the recruitment and retention of a dedicated and skilled workforce is a priority. Although the City enacted a significant wage adjustment in FY23, inflation and rising benefits costs have diminished purchasing power while also contributing to serious regional competition for manpower (especially in public safety and a number of other key positions). While the FY25 budget was being prepared the City negotiated four (4) separate labor union contracts, the results of which drive personnel and benefit costs in FY26 and for the next two (2) to three (3) years.

Personnel costs have been increased to match union agreements, and we try to improve compensation for non-bargaining employees to foster the retention of our exceptional workforce. At the same time, the budget includes a number of reclassifications, career ladder additions and restructuring to bolster our recruitment and retention efforts. Although we recognize the criticality of the many requested staffing needs, they simply cannot be absorbed in the face of rising costs and a commitment to modest revenue growth. (See the list of Strategic Requests in the Personnel Section.)

Staffing decisions, however, recognize the importance of the possibility of career movement based on additional skills and longevity. The impact of a rather large list of continuing vacancies was also reviewed to minimize budgeting unnecessarily for salary and benefits. The budget also recognizes the value of our retirees by the inclusion of a 2% COLA to soften the impact of inflation on their earnings.

The budget creates one new department, Emergency Management & Communications, to provide more staff emergency response capacity, provide improved career growth opportunity, achieve efficiencies, clarify reporting and supervision, and consolidate similar functionalities. This Department alignment moves the Emergency Coordination and Public Information function from the City Manager's Office and the Fire Marshal's Office from the Planning, Inspections & Community Development Department into the new Department referenced. Because it is an internal restructuring the budgetary impacts are minimal, no new positions are required, and changes in space allocation are not required.

This budget proposal recognizes General Fund Budget requirements including the goal of meeting the budget requirement of an 8% set aside. Reaching that level is desired, and we deferred many General Fund Capital Improvement Program (CIP) items, imposed restrictions on position growth, and are studying adjustments to fees to offset increased costs. This budget achieves a 7.1% set aside (shortfall of approximately \$200,000),

Key elements of the proposed budget – Recommendations:

- Compensation adjustments reflecting union negotiations/contracts and to further address inequities relative to non-bargaining employees (growing issue due to scale compression and retention).
- Inflationary adjustments, such as for postage, fuel, telephones, vehicles, insurance and other operating items.
- Restrictions on position growth with only four new (net) positions recommended for FY26. One is an additional civilian Records Clerk in the Police Department, while an additional 911 Dispatcher was authorized (by re-using a listed but unused position). A position was created to accommodate a previously grant funded Mental Health Professional in the Police Department. Two (2) new positions have been recommended including one (1) in the Wastewater Fund (GIS Specialist) and one (1) in the Water Fund (Water Service Person). (See the Personnel Section.)
- Retiree pension considerations, including a 2% COLA in FY26.
- Escalating cost of healthcare coverage built into benefits calculations.
- BLS ambulance service costs increase covered by a newly established fee and Special Revenue Fund (created in FY25).
- Recognition of a reduction in energy costs providing an opportunity for stability.
- Modest preapproved increase in electric rates based on recent rate study (2023).
- A proposed modest increase in water and wastewater rates based on current (2025) rate study.
- Deferral of selected General Fund capital projects due to backlog of prior projects and/or uncertain grant opportunities and budget limitations.
- Creation of a new department (Emergency Management & Communications) by realigning various budget units from the City Manager and Planning, Inspections and Community Development Departments.

**The proposed Operating Budget for FY 26 totals \$211.5 million and the Capital Budget totals \$32.3 million for a combined total of \$243.8 million.**

Being very conservative by holding down tax and rate increases, limiting personnel costs and deferring capital items, Council may have opportunities to address some of the City's other continuing needs, but only if corresponding additional revenue sources are identified.

A concluding comment: The City cannot continue to allow expenses to significantly exceed revenues, with reliance on carryovers from year to year to achieve balance. The FY26 budget reflects an almost \$7 million GF deficit between expected revenues and expenses, covered by carryover fund balances. In an optimal situation these two would at least match, essentially limiting carryover balances. To do so requires a much more refined and data driven budget process with more sophisticated estimating of anticipated expenditures and revenues. The budget process must also consider expected regional and city-based inflation, include appropriate allocations to cover contingencies, and a realistic focus on hiring and compensation of personnel.

I respectfully submit the proposed FY26 City of Dover Budget and Capital Plan for your consideration.

Sincerely,



David S. Hugg, III  
City Manager

## HOW TO USE THIS BUDGET

The City of Dover budget document is intended to provide concise and reliable information to readers (Dover's citizens, the public, and other governmental entities) about the City's policies, financial plan, and operations. It includes information on Dover's objectives and budget for Fiscal Year 2026.

At the front of the budget is a Table of Contents that will aid the reader in finding specific information quickly and provide a summary of the major topics. The budget is divided into 12 major sections: Introduction, Budget Summary, Fund Summaries, Personnel Summary, Capital Investments Plan, Debt Service, General, Sanitation, Public Utilities Water, Public Utilities Wastewater, Public Utilities Electric, and Other Funds. Highlights of each section are as follows:

### INTRODUCTION

The City Manager's letter to Council contains an overview of the budget. It discusses goals of the budget and highlights important issues by major fund and division summaries. The Introduction also includes a section on the City operational structure.

### BUDGET SUMMARY

In this section, all the funds are discussed in summary form. The Budget Summary begins by reviewing the budget process, calendar, amending the budget, budget procedures, capital investments plan and budget, budget policy guidelines, explanation of funds, budgetary basis of accounting and financial policies.

### FUND SUMMARIES

A Fund Summary of each major fund which shows how revenues and expenditures are reported by fund, a self-balancing set of accounts designed to track specific revenues, and the uses of those revenues. Each fund's origin and purpose.

These explain and discuss, in more detail, the City's major funds and their contingencies. Funds presented in this section include: General Fund, General Capital Project Fund, Sanitation Fund, Sanitation Improvement and Extension Fund, Wastewater Fund, Wastewater Improvement and Extension Fund, Water Fund, Water Improvement and Extension Fund, Electric Revenue Fund, and Electric Improvement and Extension Fund.

### PERSONNEL SUMMARY

This section provides a summary of the City's personnel, overall personnel budget, overtime trends and strategic requests.

### CAPITAL INVESTMENTS PLAN (CIP)

Readers can find information on criteria, guidelines, and summary information on revenue sources and uses in this section. Highlights of Dover's CIP are identified, and a description of each project funded for Fiscal Year 2026 is included.

### DEBT SERVICE

In this section, readers get an overview of the City's debt and the charter information on the subject. The City's Debt Policy is also included.

## **GENERAL, SANITATION, WATER, WASTEWATER, and ELECTRIC**

These sections of the budget are arranged by fund with the department listing beginning with Mayor, City Council, and City Manager. Thereafter, the departments are listed alphabetically within each fund. Departments are further categorized into divisions. Each department's budget detail begins with a description of the department vision and an overview of major programs, objectives and measures, and strategic objectives and measures, along with any budget recommendations and notes, if appropriate.

## **OTHER FUNDS**

Readers can find information on the City's other funds. These funds are usually internal service funds (cost sharing funds that serve the major funds), trust funds (funds held by the City in a trustee capacity) and agency funds (funds that account for assets held by the City as an agent for another outside agency).

Readers are encouraged to contact the City with any comments or questions they might have regarding the budget. Inquiries may be addressed to the City Manager, P.O. Box 475, Dover, DE 19903-0475 or by telephone at (302) 736-7005.

## OPERATIONAL STRUCTURE

Each operational fund is comprised of departments which are major organizational units of the City. Each department has overall management responsibility for one or more divisions. A line-item listing of expenses is included along with a personnel summary and organization charts by functions and staffing.

The operational structure is included as a cross reference to depict relationships among programs, organizational units, and funds. The operational units by fund are listed in the table below.

| <b>FUND</b>         | <b>DEPARTMENT</b>                        | <b>DIVISION/PROGRAM</b>  |
|---------------------|--|--|
| <b>GENERAL FUND</b> | Mayor                                    | Dover Police Department<br>Economic Development  |
|                     | City Council                             | Legislative, Policy, and Administration<br>Fiduciary<br>Community Interaction  |
|                     | City Manager                             | Budget Preparation<br>Department Management<br>Project Development   |
|                     | City Clerk                               | Administrative Support<br>Codification<br>Ombudsman<br>Municipal Elections and Referenda   |
|                     | Central Services                         | Warehouse and Purchasing<br>Facilities Management<br>Fleet Maintenance   |
|                     | Customer Services/<br>Tax Office         | Customer Service<br>Billing<br>Collections<br>Appraisal and Assessment<br>Administration   |
|                     | Emergency Management &<br>Communications | Emergency Preparedness<br>Fire Marshal   |
|                     | Finance                                  | Treasury and Cash Management<br>Financial Reporting<br>Administration<br>Payroll<br>Debt Management<br>Accounts Payable<br>Internal Auditing<br>Budgetary Controls<br>Asset Management |
|                     | Fire                                     | Fire Suppression and Rescue Response<br>Fire Communications<br>Fire Prevention   |
|                     | Human Resources                          | Recruitment and Employment<br>Employee Benefits<br>Risk Management<br>Employee and Labor Relations   |

| <b>FUND</b>            | <b>DEPARTMENT</b>                             | <b>DIVISION/PROGRAM</b>  |
|------------------------|---|--|
| <b>GENERAL FUND</b>    | Information Technology                        | Support<br>Programming<br>Administration   |
|                        | Library                                       | Circulation/Reference Services<br>Adult Services<br>Youth Services   |
|                        | Parks, Recreation & Grounds                   | Parks and Park Management<br>Grounds and Beautification<br>Recreation<br>Youth Intervention Program  |
|                        | Planning, Inspections & Community Development | Planning and Planning Services<br>Property Maintenance<br>Construction, Inspection, and Permit Administration<br>Community Development     |
|                        | Police  | Core Law Enforcement Operational<br>Support Services Administrative<br>Support Services  |
|                        | Public Works                                  | Administration<br>Streets<br>Stormwater  |
|                        | Water & Wastewater                            | General Fund - Engineering & Inspection  |
| <b>SANITATION</b>      | Public Works                                  | Sanitation   |
| <b>WATER FUND</b>      | Water & Wastewater                            | Water - Engineering & Inspection<br>Water - Maintenance<br>Water - Treatment Plant   |
| <b>WASTEWATER FUND</b> | Water & Wastewater                            | Wastewater - Engineering & Inspection<br>Wastewater - Maintenance  |
| <b>ELECTRIC FUND</b>   | Electric                                      | Administration<br>Transmission & Distribution<br>Engineering<br>System Operations & Energy Programs<br>Power Supply<br>Electric Generation |

The budget includes other special funds which can be found in Other Funds.

# BUDGET SUMMARY

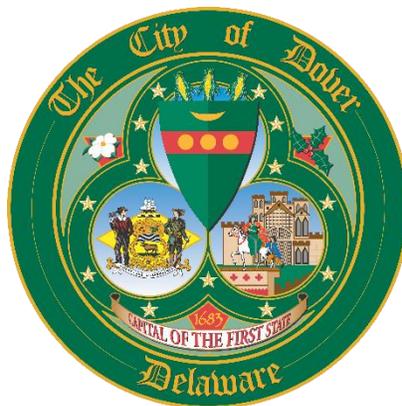
**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

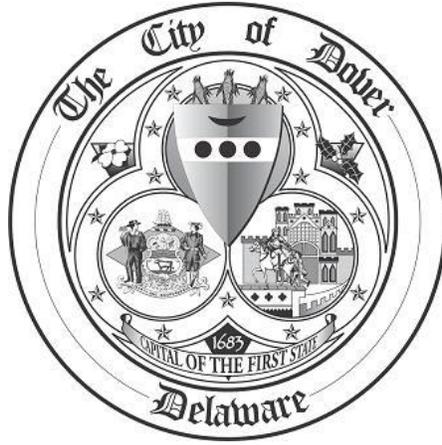
*BUDGET PROCESS*

*CALENDARS*

*BUDGET PROCEDURES*

*FINANCIAL POLICIES*





**THIS PAGE INTENTIONALLY LEFT BLANK**

## BUDGET PROCESS

The budget process is conducted to comply with all charter mandates.

The City Charter mandates the following:

The City Manager shall prepare and submit to the Council a budget presenting a financial plan for conducting the affairs of the City for the ensuing fiscal year. The total of proposed expenditures shall not exceed the total of anticipated income.

The budget shall include the following information:

- A detailed statement showing the expenses of conducting each department and office of the City for the current year and last preceding fiscal year
- A detailed estimate of the expenses of conducting each department and office of the City for the ensuing fiscal year with reasons for the increases and decreases recommended
- The amount of the debt of the City with a schedule of maturities of bond issues
- A statement showing the amount required for interest in the City debt and for paying off any bonds maturing during the year and the amount required for the sinking fund
- An itemized statement of all anticipated income of the City with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years
- An estimate of the amount of money to be received from taxes
- Other information as the City Manager may think desirable or as may be required by the Council

The Council shall, on or before the fourth Monday in June each year, adopt a budget for the succeeding fiscal year. The Council shall, as far as possible, adhere to the budget so adopted in the making of appropriations.

The preparation of the budget begins with the establishment of goals and parameters through the City Manager's office. In October, the City Manager's office distributed comprehensive budget instructions to department heads.

The City of Dover's method of budgeting has evolved from concepts of many budgeting methods. A line-item form of budget is used to account for expenses and revenues. In recent years, the City has incorporated concepts of programmatic budgeting which focuses on programs performed. Programs are examined periodically for their relevance and effectiveness, a concept which comes from zero-based budgeting philosophy.

In February of 2025, budget line items for both the current budget and proposed budget were reviewed with department heads to determine if service levels were to be maintained, improved, or reduced. New projects for the Capital Investment Plan were reviewed at this time as well. Revenues were projected as accurately as possible, in order to set priorities for proposed expenditures.

The Council will review the proposed budget in late May. June 9, 2025 has been set for the Electric Fund Budget Public Hearing. Public comments on the entire FY26 City Budget were also sought on this date. The budget is made available on the City of Dover website at <https://www.cityofdover.com/public-documents>.

According to the ordinance, the proposed budget must go through two readings. After the budget's adoption, monthly financial reports are issued to monitor and control the budget during the fiscal year.

# FISCAL 2025-2026 (JULY 1, 2025 – JUNE 30, 2026)

## Chronological

|                                 | <b>BUDGET GUIDELINES</b><br><b>REVENUES, EXPENSES &amp; CIP</b><br><b>PERSONNEL</b><br><b>BUDGET SUMMARIES, ANALYTICS &amp; FORECAST MODELS</b><br><b>COUNCIL &amp; COMMITTEE PRESENTATIONS</b> |
|---------------------------------|---|
| 10/15/2024                      | Budget Memo, Instructions, & 'Add Pay' requests to be distributed   |
| 10/15/2024                      | Department's Revenue & Expense Budget Preparation and entry into Munis (both Operating & CIP).<br><b><u>Lockout will occur on 12/23/2024.</u></b>   |
| <b>10/25/2024*</b> – 11/29/2024 | <b>Submissions to Cent. Services by 10/25/24*</b> ; Inspections completed 11/29/24; Vehicle inspections and recommendations completed; Submit to City Manager by 12/02/24.                      |
| 10/31/2024                      | Price guides for computer related items, cell phones, copier maintenance, janitorial, HVAC, uniforms, vehicles, and life cycle replacements placed in the shared folder.                        |
| 11/4/2024                       | Updated 'Add Pay' information due to City Manager's Office.   |
| <b>*11/12/2024</b>              | <b>Requests for headcount or personnel changes (reclassification/raise) due to Human Resources and City Manager's Office.</b>   |
| 11/20/2024 – 12/20/2024         | Personnel budget changes, including reclassifications, are reviewed by the City Manager, Controller/Treasurer & Human Resources Director. Meetings held with Department Heads to discuss.       |
| <b>*12/23/2024</b>              | Department's Revenue & Expense Budget Preparation and entry into Munis<br><b><u>*Lockout will occur on 12/23/2024.</u></b>  |
| *12/23/2024                     | *All CIP support documentation submitted to City Manager by 12/23/2024  |
| 1/6/2025 – 1/17/2025            | City Manager, Controller/Treasurer & Human Resources review draft personnel budget.   |
| <b>*1/17/2025</b>               | <b><u>Department Narrative due</u></b> ; Complete personnel budget files; CMO to determine benefit rates; <b>CMO</b> enters personnel items into Munis.   |
| 1/31/25                         | Council workshop to review budget goals and objectives  |
| 1/27/25 – 2/14/25               | Draft Budget Summaries & Forecast Models Prepared (based on FY25 data)  |
| 2/3/25 – 2/28/25                | Draft Budget Review meetings held with Department Heads   |
| 2/24/25 – 2/28/25               | Draft Budget Summaries and historical trend review by City Manager & Controller   |
| 3/3/25 – 3/7/25                 | Revised Draft Budget & CIP prepared   |
| 5/19/25 – 6/13/25               | Budget Communication Meetings with Commercial Customers, Department Heads & citizens  |
| 05/12/2025                      | Setting of Public Hearing – Electric Fund Budget  |
| 05/14/25 – 05/16/25             | Preliminary Draft Budget to Council   |
| 05/20/25 – 05/22/25             | Budget review meetings; Standing Committee Members invited  |
| 6/9/2025                        | Electric Public Hearing (Advertisement posted 10 days prior) & First Reading of Budget Ordinance  |
| 6/23/25                         | Second Reading of Budget Ordinance  |

**Bold with asterisk indicates deadline for Department Heads\***

## AMENDING THE BUDGET

There are two ways of amending any individual budget. Although the budget is presented as a line-item budget, department heads are permitted to change the breakdown within the materials and supplies and administrative groups of accounts (52000, 53000) if the total budgeted for that department is not exceeded. Department heads are not authorized to re-appropriate salary (51000) or capital items (54000).

Through budget ordinance, the City Manager has the authority to make interdepartmental transfers of up to five percent if financial policies are adhered to.

Any re-budgeting of available fund balances must have the approval of the City Council.

## BUDGET PROCEDURES

Budgets are prepared for the General Fund, Sanitation Fund, Sanitation Capital Projects Fund, Governmental Capital Projects Fund, Water Fund, Wastewater Fund, Water Capital Projects Fund, Wastewater Capital Projects Fund, Electric Revenue Fund, Electric Capital Projects Fund, and Special Revenue Funds.

The Governmental Capital Projects Fund is a section of the General Fund. This section is required by our financial policy. The separate budget for this fund covers the planning and control of only capital items for the General Fund. The Sanitation Capital Projects Fund covers the planning and control of capital items for those funds. The Water Capital Projects Fund, Wastewater Capital Projects Fund, and Electric Capital Projects Fund are sections of each utility enterprise. These sections are required by bond resolutions. Separate budgets for these funds cover the planning and control of only capital items of the utilities.

Estimated ending budgetary balances provide the balancing amount for each budget. Acceptable budgetary balance guidelines were established by Council. The General Fund should maintain a minimum reserve in the budget balance of at least eight percent and no greater than twelve percent of the current year's operating revenues for the General Fund, excluding the carry-forward balance. Water and Wastewater Funds should maintain a minimum reserve in the budget balance of at least eight percent and no greater than seventeen percent of the current year's operating revenues for each of the Water and Wastewater Funds, excluding the carry forward balance. The Electric Revenue Fund should maintain a minimum budget balance of at least twelve percent of the current year operating revenues for the Electric Revenue Fund, excluding the carry forward balance.

The City follows the practice of encumbrance accounting for the Governmental Fund types. Encumbrances represent commitments related to unperformed contracts for goods or services. The encumbrances outstanding at year ends are reported as reservations of fund balances and do not constitute expenditures or liabilities. The commitments will be honored during the subsequent year.

The City Council adopts the budget. The City Council also adopts revisions for major items throughout the year. The City Charter requires the City to adhere to the budget appropriations as adopted by City Council. Department managers may not amend the total department budget amounts. Budget ordinances give the City Council the authority to revise budget appropriations. Budget ordinances give the City Manager the authority to transfer amounts not exceeding five percent of the total departmental budget within departments and between departments within funds. This is the legal level of budgetary control. If expenditures exceed appropriations by less than five percent of the total department budget, no formal Council approval procedure is required by the City budget ordinance. However, the City Council reviews all departmental budget activity on a regular basis and must approve all over expenditures of appropriations or transfer of appropriated amounts. All unencumbered appropriations lapse at the end of the fiscal year.

## CAPITAL INVESTMENTS PLAN AND BUDGET

The Capital Investments Plan is a five-year plan for the purchase of property, equipment, and public improvements that are of a permanent nature. The City proposes a five-year Capital Investments Plan annually. The capital investments budget is a one-year appropriation of expenditures from the Capital Investments Plan and is normally funded from bond proceeds, grants, and operating funds. Capital expenditures are those which are not a current expense and have a period of usefulness of at least five years. Such items include projects requiring debt obligation, acquisitions or lease of land, purchase of major equipment or vehicles, construction of buildings or facilities, and major improvements.

### CRITERIA

Capital outlays are major projects undertaken by the City that generally fit within one or more of the following categories:

All projects requiring debt obligation or borrowing

Any acquisition or lease of land

Purchase of major equipment and vehicles ordered in excess of \$25,000 with a life expectancy of five years or more

Construction of new buildings or facilities including engineering, design, and other pre-construction costs with an estimated cost, in excess of \$25,000

Major building improvements that are not routine expenses and that substantially enhance the value of a structure

Major equipment or furnishings required to furnish new buildings or other projects

Major projects that are generally not recurring on a "year in, year out" basis

Projects costing more than \$1,000 but less than \$25,000 are included in the operating budget (minor capital).

All vehicles requested for replacement were inspected by Fleet Maintenance staff. Each vehicle's brake system, fuel system, suspension, steering mechanism, coupling devices, and operating systems were checked for condition and rated good, fair, or poor. Repair estimates were also included if any of the vehicle systems required maintenance. Any vehicles with a rating of good or fair were not replaced.

## BUDGET POLICY GUIDELINES

The City of Dover follows numerous policy guidelines when preparing the budget. The most significant guidelines follow:

The budget should be balanced with current revenues being equal to or greater than current expenditures/expenses. The following approaches are employed to balance the budget in order of priority: improve productivity, create new service fees, raise existing service fees based on the cost of services, eliminate programs, increase property taxes, and lastly, reduce or eliminate services.

The tax rate should be competitive with nearby cities and cities of comparable size. The rate should produce revenue adequate to pay for approved City services. Qualified senior citizens receive a \$50,000 exemption from the assessed value.

The General Fund shall realize returns from the Enterprise Funds, excluding the Sanitation Fund. The returns should not sacrifice improvements to the utilities. The budget includes transfers of \$10,000,000 from the Electric Fund and \$1,000,000 each from the Wastewater and Water Funds for a total transfer from the Utility Funds to the General Fund of \$12,000,000. This makes up a combined 23.2% of the General Fund revenues.

Contingency Funds shall be maintained in the General, Sanitation, Wastewater, Water, and Electric Funds. These contingencies should be adequate to handle unexpected expenditures/expenses. The General Fund will maintain an amount of at least \$700,000. The Wastewater and Water Funds will maintain an amount of at least \$250,000. The Electric Revenue Fund will maintain an amount of at least \$750,000. The City may only use monies in the contingency funds in times of unforeseen emergency expenditures.

Investments made by the City will address safety, liquidity, and yield. Interest earned from investment of available funds will be distributed to funds according to ownership of the invested funds. The City's investment policy authorizes investment of City funds in U.S. Government Securities, fully insured or fully collateralized Certificates of Deposit with federally insured institutions, the State investment pool, and Repurchase Agreements.

Utility rates are reviewed annually to ensure that they will generate revenues adequate to cover operating expenses, meet the legal requirements of bond covenants, and allow adequate capital replacement.

## EXPLANATION OF FUNDS

The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

- Basis of Presentation - Fund Accounting

The accounts of the City are organized based on funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City reports the following major governmental fund:

General Fund: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The City reports the following major proprietary funds:

Sanitation Fund: This fund accounts for transactions related to sanitation services, including payment of fees for waste disposal.

Wastewater Fund: This fund accounts for transactions related to wastewater services, including the payment of fees to Kent County for the treatment of sewage.

Water Fund: This fund accounts for transactions related to water services. The City also holds lease agreements with cell phone companies for equipment placed on City water towers.

Electric Revenue Fund: This fund incorporates all transactions related to the generation, transmission and distribution of electricity. The Energy Authority (TEA) is contracted to manage the City's power procurement, and North American Energy Services (NAES) is contracted to operate and maintain Dover's electric generators at the Van Sant unit.

The City reports the following non-major funds:

Internal Service Fund: The City has created one internal service fund to account for the activities related to self-insured Workers Compensation. Receipts are provided from contributions by the City's five major funds. Expenses are related to payment of claims, premiums, and administration costs. Actuarial analyses are completed triennially to ensure enough reserves for claims for the Workers Compensation Fund.

Special Revenue Funds: These funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. This includes the Ambulance Service Fund.

Fiduciary Funds: Fiduciary funds consist of trust and agency funds and are used to report assets held by the City in a trustee or agency capacity for others. These funds are, therefore, not available to support City programs.

The City is the trustee for the City's two pension plans: the Police Pension Fund and the Employee General Pension Fund.

The City allocates the costs of certain governmental services to the costs of business-type activities (indirect expense allocation). These costs include allocated amounts of City management, centralized budgetary formulation and oversight, accounting financial reporting, information technology, payroll, procurement, contracting and oversight, investing and cash management, personnel services, etc. The allocations are charged to the business-type activities based on the use of these services. As a matter of policy, the costs of certain governmental functions are not allocated to business-type activities such as public safety, library, recreation, permitting, inspections, streets, community, and economic development.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

All Governmental Funds, Expendable Trusts, and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Revenues that are susceptible to accrual include property taxes and billable service charges. All other revenues are accounted for when they are received.

Property taxes are recognized in the fiscal period for which they are levied provided they are "available" – i.e., they are collected in the current period or are expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The City considers all revenues reported in the government funds to be available if the revenues are collected 60 days after year-end, except for trash collection, which has a 30-day collection period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is principal and interest on general long-term debt which is recognized when due. Also, claims and judgments and compensated absences are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

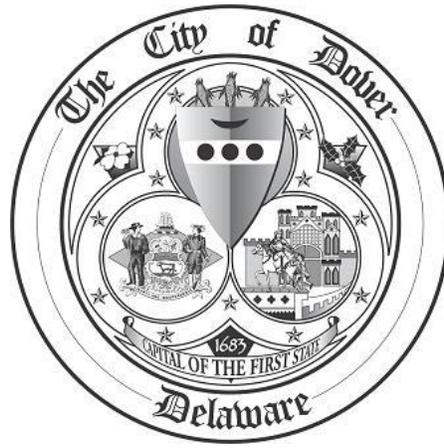
The government-wide financial statements as well as all proprietary and fiduciary trust funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

## **BUDGETARY BASIS OF ACCOUNTING**

The City prepares the budget for Governmental Fund types in which the expenditure is estimated based on liabilities for goods and services to be incurred during the fiscal year. Revenues for the General Fund are budgeted on a cash basis except for property taxes and billable services, which are on a modified accrual basis. Under the cash basis of budgeting transactions are recognized only when cash is received. Under modified accrual basis revenues are recorded when they are earned (whether cash is received at the time). The expenditure is accounted for when the purchase orders are issued. Encumbrances are established when purchase orders are issued and accounted for as a designation of fund balance at year-end. The budget is amended in the subsequent year for the outstanding encumbrances of the prior year.

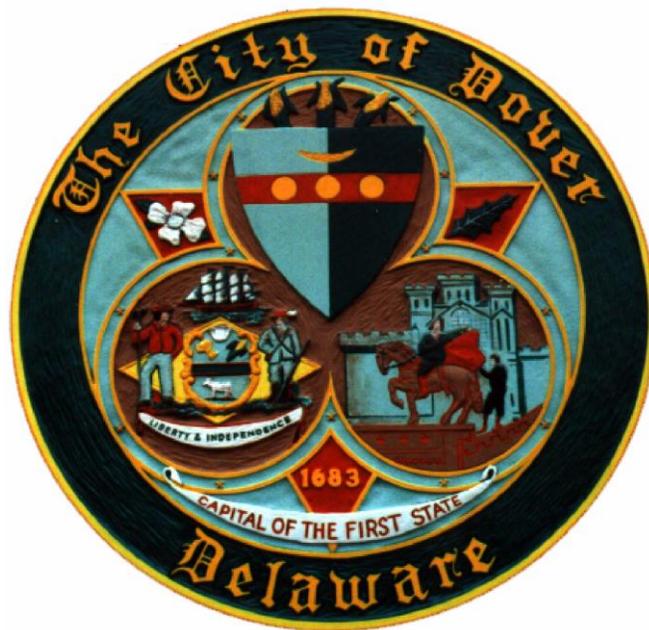
Budgets for the Electric Revenue Fund, Water Fund, Wastewater Fund, Sanitation Fund, and Internal Service Fund are prepared on an accrual basis. Revenues are recorded when they are earned, and expenditures are recorded when goods and services are received whether cash disbursements are made at the time or not. Budgets are prepared under the assumption that the principal redemption of long-term debt must be assumed by Enterprise Fund activity in conformity with the bond ordinance.

The budget is presented in this document in the legal budget format (non-GAAP) adopted by the City. Under this method: Capital outlays are considered expenditures; grants are considered as revenues and not contributions to capital; depreciation is not budgeted; debt service proceeds are considered to be revenues, not an increase in liabilities; debt payments are shown as expenditures rather than reductions of liabilities; proceeds from the sale of assets are considered revenue, however, the gain or loss is not.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# CITY OF DOVER FINANCIAL POLICIES



Amended June 24, 2019

# **CITY OF DOVER, DELAWARE**

## **FINANCIAL POLICIES**

The purpose of these policies is to present a standardized set of principles that the City follows in managing its financial and budgetary affairs. These are general statements of policies, which represent long-standing principles, traditions, and practices that will be used to guide the City in maintaining financial stability. It will be the responsibility of the Finance Department to ensure the financial objectives of these policies are maintained.

---

---

### **Revenue Policy**

1. The City will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
2. The City will actively support economic and industrial development recruitment and retention efforts to provide for a solid revenue base.
3. The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.
4. The City will establish user fees and charges for services, when feasible, at levels related to the cost of providing the services. The City will review the fees and charges every three to five years to determine modifications needed to keep pace with the cost of providing the services. Property Tax Rates are set annually
5. The City will establish, when feasible, self-supporting enterprise funds and intergovernmental service funds in which a relationship between revenues and expenditures clearly exists.
6. The City will project current revenues on a conservative basis so the actual revenues will consistently meet or exceed budgeted revenues. Revenues greater or less than the original budget will flow through to the audited Ending Budget Balance.
7. The City will maintain a budgetary control system and will prepare reports, which compare actual revenues to budgeted amounts.
8. The City will limit the designation of General Fund revenues for specified purposes to maximize flexibility in budgeting and revenue utilization.
9. The City will review annually and revise, where necessary, its cost allocation formulas, i.e. internal service departments.
10. Upon satisfying all rate covenants the City will provide operating transfers to the General Fund. From the Water/Wastewater Utility no greater than \$1,000,000 and from the Electric Utility no greater than \$10,000,000.

## **Expenditure Policy**

1. Basic and essential services provided by the City will receive priority for funding, i.e. Public Safety & Health, Utilities, Streets, & Sanitation.
2. A report of the expenses of the Public Safety categories that have been identified will be presented to City Council two (2) times; once upon delivery of the proposed budget in May and the other upon the adoption of the budget in July. The report will map the revenues that have been identified to support the expenses, how much of a gap there is, and what the trend is for closing the gap over a 20-year period. The revenues will be the direct revenues of those programs and the Property Tax Revenue, excluding BID taxes.
3. The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures, less capital transfers, for each fund. The Beginning Budget Balance will not be considered a revenue source.
4. The City will maintain a budgetary control system to ensure adherence to the original adopted budget and will prepare reports, which compare actual expenditures to budgeted amounts. Expenditures greater or less than the original adopted budget will flow through the audited Ending Budget Balance.
5. The City will restrict the use of appropriations as follows:
  - Funds appropriated for personnel expenses shall be restricted to use as personnel expenses. Any personnel savings at the end of each fiscal year will be re-appropriated in the next fiscal year to be transferred to the City's capital funds or unfunded retirement liabilities as approved by City Council;
  - Funds appropriated as capital expenses shall be restricted to use as capital expenses;
  - Funds appropriated as operating expenses shall be restricted to use as operating expenses;
  - All requests for additional personnel shall be accompanied with a five-year estimate on the costs of such position(s), including salaries and other employment costs (OEC's);
6. The City will refrain from budgeting revenues derived from infrequent and unanticipated transactions for ongoing expenses. These revenues will be set aside for asset replacement or as otherwise directed by Council.
7. The City will provide access to medical, dental, vision, life, AD & D, and short-term disability insurance for its employees. The cost for these benefits will be a shared responsibility between the City and its employees as outlined in the City Personnel Handbook or collective bargaining agreements
8. The City will provide access to medical and dental insurance for its retirees and their families. The cost for these benefits will be a shared responsibility between the City and its retirees as outlined in the City Personnel Handbook or collective bargaining agreements.

9. The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the actuarial determined percentage defined for each of the respective retirement plans.
10. The City will establish an Other Post-Employment Benefit Fund (OPEB). The City will make contributions for eligible employees and retirees at the actuarial determined rates or percentages to fund future retiree medical benefits.

### **Debt Policy**

1. The City will maintain a debt management policy and full disclosure on financial reports.
2. The City will maintain communications with bond rating agencies and continue to strive for improvements in the City's bond rating.
3. The City will adhere to its debt covenants.
4. The City will review its debt capacity every three (3) years.
5. The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues if possible. If a project or improvement cannot be financed with current revenues, long-term debt or use of reserves will be recommended.
6. The City will refrain from issuing long-term debt for a period in excess of the expected useful life of the capital project.
7. The City will use special assessment revenue or other self-supporting bonds instead of general obligation bonds, when practical.
8. The City will seek refinancing of outstanding debt if it is determined that the City will benefit by reduced interest expense over the remaining life of the bonds.

### **Budget Balance/Reserve Policy – General Fund**

1. The City will strive to maintain a minimum Budget Balance, of at least 8% and no greater than 12% of the current year operating revenues for the General Fund, excluding the carry forward balance. The purpose of the budget balance is to meet temporary fluctuations in cash flows and to provide a cushion for loss of revenues until operating changes can be implemented. If the final Budget Balance exceeds the amount as approved in the budget ordinance, such funds shall be used to provide for capital purchases, unfunded retirement liabilities, or as otherwise designated by City Council. The City may use monies in the Budget Balance only in times of fiscal and economic hardship.
2. Once achieved, at no time should the City's budget balances fall below their specified percentages. If a shortfall occurs in the budget balance and immediately restoring the balances to the specified percentage would cause an extreme burden on the taxpayers, the budget balance may, with the City Council's approval, be restored to the specified percentage within one (1) year, but in any case, no longer than three (3) years.

3. The City will maintain a minimum reserve, in a contingency account, of at least \$700,000. The City may only use monies in the contingency accounts to cover emergencies of a non-recurring nature that are over and above the normal course of operations. Examples are uninsured losses, storms or hurricane damages. The Contingency Reserve will not be used to balance the operating budget.
4. The total of the General Fund budget and contingency balances shall not exceed 17% (~ 2 months) of Budgeted Operating Revenues.
5. The City will create a Capital Asset Replacement account for Governmental Fund asset procurements. Optimally, the amount set aside for future asset replacements should equal the annual depreciation of the current assets. (Annual Depreciation is approximately \$3.5 million per year). The City will appropriate excess (amounts greater than budgeted) revenues to fund this account, or if the balance is less than the \$500,000 minimum, \$200,000 per annum until such time the minimum balance is replenished.
6. The City will create a General Capital Project Fund to account for all General Government asset procurements and projects. The City will provide operating fund transfers and/or debt proceeds for each fiscal year's Capital Investment Plan. All vehicle and equipment purchases under \$25,000 will be budgeted on a pay as you go basis.

#### **Budget Balance/Reserve Policy – Wastewater Fund**

1. The City will strive to maintain a minimum Budget Balance, of at least 8% and no greater than 17% (two months) of the current year operating revenues for Wastewater Utility Funds, excluding the carry forward balance. The purpose of the budget balance is to meet temporary fluctuations in cash flows and to provide a cushion for loss of revenues until operating changes can be implemented. If the final Budget Balance exceeds the amount as approved in the budget ordinance, such funds shall be used to provide for capital purchases, unfunded retirement liabilities, or as otherwise designated by City Council. The City may use monies in the Budget Balance only in times of fiscal and economic hardship.
2. Once achieved, at no time should the City's budget balances fall below their specified percentages. If a shortfall occurs in the budget balance and immediately restoring the balances to the specified percentage would cause an extreme burden on the ratepayers, the budget balance may, with the City Council's approval, be restored to the specified percentage within one (1) year, but in any case, no longer than three (3) years.
3. The City will maintain a minimum reserve, in a contingency account, of at least \$250,000 for the Wastewater Fund. The City may only use monies in the contingency accounts to cover emergencies of a non-recurring nature that are over and above the normal course of operations. Examples are uninsured losses, storms or hurricane damages. The Contingency Reserve will not be used to balance the operating budget.
4. The total of the Wastewater Fund budget and contingency balances shall not exceed 25% (3 months) of Budgeted Operating Revenues.
5. The City will maintain a Capital Asset Replacement account to cover replacement or procurement of assets of the utility. Optimally, the amount set aside for future asset

replacements should equal the annual depreciation of the current assets. The City will maintain a minimum balance of \$500,000 for Capital Asset Replacements. The City will appropriate excess revenues to fund this account, or if the balance is less than the minimum \$100,000 per annum for each utility until such time the minimum balance is achieved.

6. The City established by ordinance on December 17, 1996 the Wastewater Impact Fee Reserve to provide for future expansion of the City's wastewater system due to increased demand. The ordinance further provides for debt service payments attributed to wastewater expansion projects to be funded by the current year's collection of Impact Fees and the remainder to be deposited into the reserve account. The City shall maintain a minimum of 20% of wastewater revenues in the Impact Fee Reserve account. Amounts used to finance projects shall be replenished by the operating revenues of the Wastewater Fund over the succeeding seven years of any project completion.
7. The Wastewater Improvement & Extension Fund budget balance shall be no less than \$200,000 of the current fiscal year's appropriation for wastewater projects to allow for project variances and change orders; a 10% contingency shall be included in project budgets greater than \$250,000 if the Department Head determines it to be appropriate. All vehicle and equipment purchases under \$25,000 will be budgeted on a pay as you go basis. The City Manager shall make the necessary budget amendments in accordance with the City of Dover Purchasing & Budget Amendment Policies.

#### **Budget Balance/Reserve Policy – Water Fund**

1. The City will strive to maintain a minimum Budget Balance, of at least 8% and no greater than 17% (two months) of the current year operating revenues for the Water Utility Fund, excluding the carry forward balance. The purpose of the budget balance is to meet temporary fluctuations in cash flows and to provide a cushion for loss of revenues until operating changes can be implemented. If the final Budget Balance exceeds the amount as approved in the budget ordinance, such funds shall be used to provide for capital purchases, unfunded retirement liabilities, or as otherwise designated by City Council. The City may use monies in the Budget Balance only in times of fiscal and economic hardship.
2. Once achieved, at no time should the City's budget balances fall below their specified percentages. If a shortfall occurs in the budget balance and immediately restoring the balances to the specified percentage would cause an extreme burden on the ratepayers, the budget balance may, with the City Council's approval, be restored to the specified percentage within one (1) year, but in any case, no longer than three (3) years.
3. The City will maintain a minimum reserve, in a contingency account, of at least \$250,000 for each of the Water Funds. The City may only use monies in the contingency accounts to cover emergencies of a non-recurring nature that are over and above the normal course of operations. Examples are uninsured losses, storms or hurricane damages. The Contingency Reserve will not be used to balance the operating budget.
4. The total of the Water Fund budget and contingency balances shall not exceed 25% (3 months) of Budgeted Operating Revenues.

5. The City will maintain a Capital Asset Replacement account to cover replacement or procurement of assets of the utility. Optimally, the amount set aside for future asset replacements should equal the annual depreciation of the current assets. The City will maintain a minimum balance of \$500,000 for Capital Asset Replacements. The City will appropriate excess revenues to fund this account, or if the balance is less than the minimum \$100,000 per annum for each utility until such time the minimum balance is achieved.
6. The City established by ordinance on February 1, 2008 the Water Impact Fee Reserve to provide for future expansion of the City's water system due to increased demand. The ordinance further provides for debt service payments attributed to water system expansion projects to be funded by the current year's collection of Impact Fees and the remainder to be deposited into the reserve account. The City shall maintain a minimum of \$1.5 million of water revenues in the Impact Fee Reserve account. Amounts used to finance projects shall be replenished by the operating revenues of the Water Fund over the succeeding seven (7) years of any project completion.
7. The Water Improvement & Extension Fund budget balance shall be no less than \$200,000 of the current fiscal year's appropriation for water projects to allow for project variances and change orders; a 10% contingency shall be included in project budgets greater than \$250,000 if the Department Head determines it to be appropriate. All vehicle and equipment purchases under \$25,000 will be budgeted on a pay as you go basis. The City Manager shall make the necessary budget amendments in accordance with the City of Dover Purchasing & Budget Amendment Policies.

#### **Budget Balance/Reserve Policy – Electric Revenue Fund**

1. The City will strive to maintain a minimum Budget Balance, of at least 12% (45 days) of the current year operating revenues for the Electric Revenue Fund, excluding the carry forward balance and power cost adjustments. The purpose of the budget balance is to meet temporary fluctuations in cash flows and to provide a cushion for loss of revenues until operating changes can be implemented. If the final Budget Balance exceeds the amount as approved in the budget ordinance, such funds shall be used to provide for capital purchases, unfunded retirement liabilities, or as otherwise designated by City Council. The City may use monies in the Budget Balance only in times of fiscal and economic hardship.
2. Once achieved, at no time should the City's budget balances fall below their specified percentages. If a shortfall occurs in the budget balance and immediately restoring the balances to the specified percentage would cause an extreme burden on the ratepayers, the budget balance may, with the City Council's approval, be restored to the specified percentage within one (1) year, but in any case, no longer than three (3) years.
3. The City will maintain a minimum reserve, in a contingency account, of at least \$750,000 for the Electric Revenue Fund. The City may only use monies in the contingency accounts to cover emergencies of a non-recurring nature that are over and above the normal course of operations. Examples are uninsured losses, storms or hurricane damages. The Contingency Reserve will not be used to balance the operating budget.
4. The total of the combined Electric Revenue Fund budget and contingency balances shall not exceed 25% (3 months) of Budgeted Operating Revenues.

5. The City has established by bond covenant an account to cover insurance deductibles on the electric transmission and distribution system or the generating plants. The City shall maintain a minimum balance of \$750,000 to cover various deductibles.
6. Recognizing price fluctuations in the wholesale power markets the City has established a rate stabilization reserve. The purpose of using such a reserve is to level off the fluctuations in the wholesale power supply market and in turn provide stable rates to our customers. In those instances where the actual cost of power supply and generation are less/more than the budgeted cost of power supply and generation, the City will transfer the difference to/from the Rate Stabilization Reserve. The balance shall be maintained at a minimum of 10% not to exceed 20% of the purchase power cost in any given year. If the reserve balance exceeds the 20% maximum, a credit will be applied to the power cost adjustment over the next three (3) fiscal years.
7. The Electric Improvement & Extension Fund budget balance shall be no less than \$200,000 of the current fiscal year's appropriation for electric system projects to allow for project variances and change orders; a 10% contingency shall be included in project budgets greater than \$250,000 if the Department Head determines it to be appropriate. All vehicle and equipment purchases under \$25,000 will be budgeted on a pay as you go basis. The City Manager shall make the necessary budget amendments in accordance with the City of Dover Purchasing & Budget Amendment Policies.
8. The City has established an account to provide for capital financing of Future Capacity or system expansion. The City shall maintain a balance equivalent to the value of 10% growth in capacity at any given time, or no less than \$10,000,000. Amounts used to finance projects shall be replenished by the operating revenues of the Electric Revenue Fund over the succeeding seven years of any project completion.
9. The City has established an account to provide for replacement or procurement of utility system assets, otherwise known as Depreciation Reserve. Optimally, the amount set aside for future asset replacements should equal the annual depreciation of the current assets. The City will maintain a minimum balance of \$10,000,000. The primary purpose of this account is to provide partial or all financing of major capital projects and minimize debt service payments. The account is also intended to cover unforeseen capital replacements due to equipment breakdowns, storms or hurricane damages. Amounts used to finance projects shall be replenished by the operating revenues of the Electric Revenue Fund over the succeeding seven (7) years of any project completion
10. The total of the combined Electric Revenue and Electric Improvement & Extension Fund budget and reserve balances shall be benchmarked at 50% Budgeted Operating Revenues. Operating Fund Budget Balance and Reserves shall be adjusted to appropriate levels through adjustments in the operating budget. Improvement & Extension Fund Budget Balance and Reserves shall be adjusted in accordance with the Capital Improvement Plan.

### **Investment and Cash Management Policy**

1. The City will deposit all receipts on a timely basis in interest bearing accounts.

2. The City will strive to maximize the return on its investment portfolio without jeopardizing principal amounts.
3. The City will limit its investments to the types of securities provided for by Delaware statutes.
4. The City will diversify its investments by maturity date to protect against market fluctuations.
5. The City will purchase securities from qualified institutions based on competitive bids in an effort to obtain the highest available rates.
6. The City will maintain an Investment Policy based on prudent investment practices and will monitor all investment managers' compliance with policy objectives.

### **Capital Improvement Policy**

1. The City will prepare and update, as needed a five-year Capital Improvements Program (CIP) which will provide for the orderly maintenance, replacement, and expansion of capital assets.
2. The CIP will identify long-range capital projects and capital improvements of all types, which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.
3. When preparing the CIP, the City will seek to identify all viable capital projects and capital improvements required during the subsequent five-year period. These projects and improvements will be prioritized by year and by funding source.
4. Every attempt will be made to match projects and improvements with available funding sources. Future operating costs and savings associated with a project or an improvement will also be given consideration in the establishment of priorities.
5. When appropriate, the City will seek Federal, State, and other funding to assist in financing capital projects and capital improvements.
6. The City will incorporate the reasonable findings and recommendations of other cities' Boards, Commissions, Committees, and Citizen Task Forces, as they relate to capital projects and improvements.
7. The City will seek input from the public by holding public hearings in relation to the establishment of projects and project priorities.

### **Financial Reporting Policy**

1. The City's accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the State of Delaware.
2. The City will employ an independent accounting firm to perform an annual audit of the City's finances and make the annual audit available to all required and interested parties.

3. The City will produce monthly and quarterly financial statements reporting the current periods' activity for all funds maintained by the City.
4. The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties and opportunities will be provided for citizen input prior to final decisions on the budget.
5. The City will place continued emphasis on review and maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable assurance, but not absolute, assurance regarding:
  - (a) the safeguarding of assets against loss from unauthorized use or disposition and,
  - (b) the reliability of financial records for preparing financial statements and reports, and the maintaining accountability for assets.
6. The City will seek annual renewal of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

**Adoption:**

Approval by City Council: January 28, 2002

Most recent amendments:

1. Amended by City Council on September 8, 2014
2. Amended by City Council on October 12, 2015
3. Amended by City Council on June 24, 2019

# FUND SUMMARIES

**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

*ALL FUNDS SUMMARY*

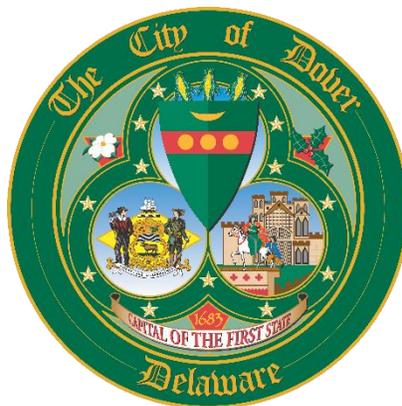
*GENERAL FUND*

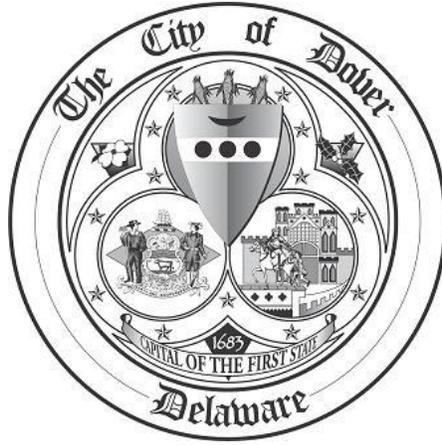
*SANITATION*

*WASTEWATER FUND*

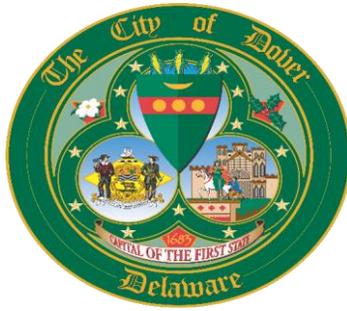
*WATER FUND*

*ELECTRIC FUND*



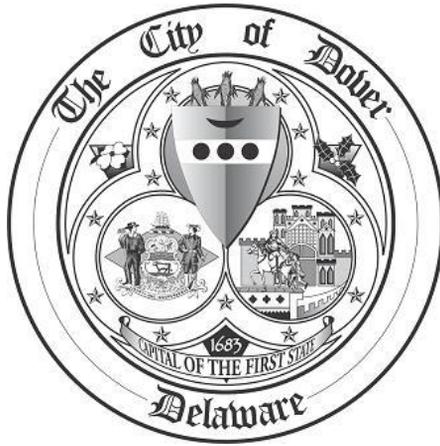


**THIS PAGE INTENTIONALLY LEFT BLANK**



# City of Dover Fiscal Year 2026 Recommended Budget

Budget Highlights & Discussion Points



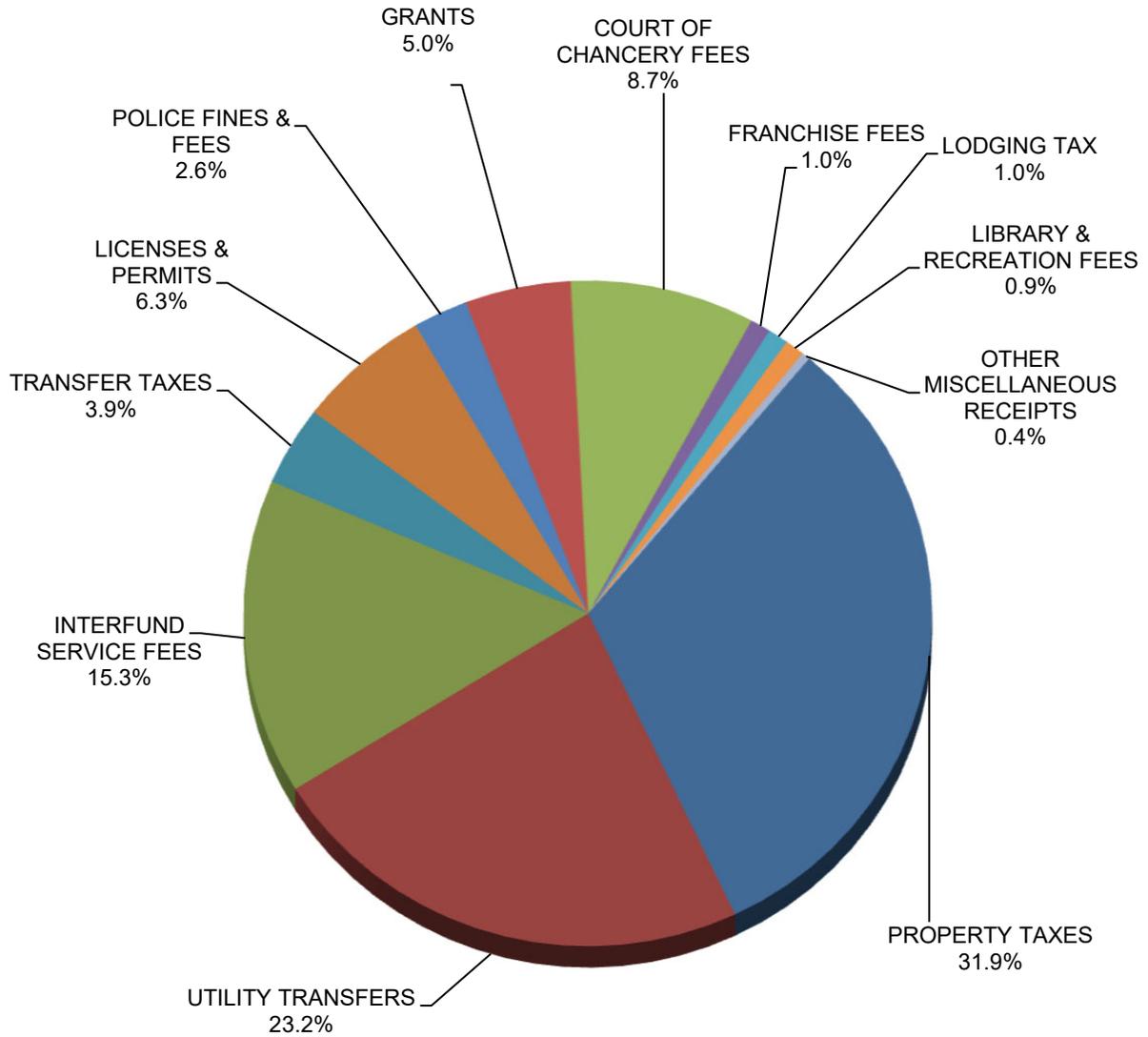
**THIS PAGE INTENTIONALLY LEFT BLANK**

**City of Dover**  
**All Funds Summary**  
**Fiscal 2026 Recommended Budget**

| Fund or<br>Reserve Account        | Beginning<br>Balances | Revenues/<br>Transfers In | Expenses/<br>Transfers Out | Ending<br>Balances    |
|-----------------------------------|-----------------------|---------------------------|----------------------------|-----------------------|
| 1 <u>General Fund</u>             |                       |                           |                            |                       |
| 2 Operating Fund                  | \$ 11,180,500         | \$ 52,380,300             | \$ (59,654,800)            | \$ 3,906,000          |
| 3 Contingency Account             | 790,800               | 20,000                    | -                          | 810,800               |
| 4 Capital Project Fund            | 3,566,300             | 10,144,900                | (9,435,700)                | 4,275,500             |
| 5 Capital Asset Reserve           | 1,524,900             | (120,200)                 | -                          | 1,404,700             |
| 6 Parkland Reserve                | 105,300               | (5,300)                   | -                          | 100,000               |
| 7 Total General Fund              | <u>17,167,800</u>     | <u>62,419,700</u>         | <u>(69,090,500)</u>        | <u>10,497,000</u>     |
| 8 <u>Sanitation</u>               |                       |                           |                            |                       |
| 9 Operating Fund                  | -                     | 5,168,400                 | (4,619,300)                | 549,100               |
| 10 Contingency Account            | 140,000               | -                         | -                          | 140,000               |
| 11 I & E Fund                     | -                     | 735,000                   | (735,000)                  | -                     |
| 12 Total Sanitation Fund          | <u>140,000</u>        | <u>5,903,400</u>          | <u>(5,354,300)</u>         | <u>689,100</u>        |
| 13 <u>Water Fund</u>              |                       |                           |                            |                       |
| 14 Operating Fund                 | 1,295,000             | 8,497,900                 | (8,110,700)                | 1,682,200             |
| 15 Contingency Account            | 326,700               | 10,000                    | -                          | 336,700               |
| 16 I & E Fund                     | 93,500                | 8,830,600                 | (8,719,600)                | 204,500               |
| 17 Capital Asset Reserve          | 616,200               | 20,000                    | -                          | 636,200               |
| 18 Impact Fee Reserve             | 2,082,713             | 80,900                    | (30,900)                   | 2,132,713             |
| 19 Total Water Fund               | <u>4,414,113</u>      | <u>17,439,400</u>         | <u>(16,861,200)</u>        | <u>4,992,313</u>      |
| 20 <u>Wastewater Fund</u>         |                       |                           |                            |                       |
| 21 Operating Fund                 | 3,507,000             | 12,711,700                | (13,176,900)               | 3,041,800             |
| 22 Contingency Account            | 326,700               | 12,000                    | -                          | 338,700               |
| 23 I & E Fund                     | 787,100               | 2,752,100                 | (2,702,100)                | 837,100               |
| 24 Capital Asset Reserve          | 614,800               | 20,000                    | -                          | 634,800               |
| 25 Impact Fee Reserve             | 6,064,600             | 204,800                   | (4,800)                    | 6,264,600             |
| 26 Total Wastewater Fund          | <u>11,300,200</u>     | <u>15,700,600</u>         | <u>(15,883,800)</u>        | <u>11,117,000</u>     |
| 27 <u>Electric Fund</u>           |                       |                           |                            |                       |
| 28 Operating Fund *               | 48,251,000            | 104,590,400               | (122,569,900)              | 30,271,500            |
| 29 Contingency Account            | 1,012,400             | 35,000                    | -                          | 1,047,400             |
| 30 Insurance Reserve              | 888,200               | 30,000                    | -                          | 918,200               |
| 31 Rate Stabilization Reserve     | 9,804,556             | 360,000                   | -                          | 10,164,556            |
| 32 I & E Fund                     | 7,761,874             | 10,738,300                | (10,738,300)               | 7,761,874             |
| 33 Depreciation Reserve           | 19,616,687            | 800,000                   | -                          | 20,416,687            |
| 34 Future Capacity Reserve        | 15,490,300            | 500,000                   | -                          | 15,990,300            |
| 35 Total Electric Fund            | <u>102,825,017</u>    | <u>117,053,700</u>        | <u>(133,308,200)</u>       | <u>86,570,517</u>     |
| 36 Less:                          |                       |                           |                            |                       |
| 37 Interfund Operating Transfers  |                       | (12,000,000)              | 12,000,000                 |                       |
| 38 Capital and Reserve Transfers  |                       | (20,523,900)              | 20,523,900                 |                       |
| 39 Interfund Allocations          |                       | 4,565,000                 | (4,565,000)                |                       |
| 40 Subtotal Major Operating Funds | 135,847,130           | <u>218,516,800</u>        | <u>(240,498,000)</u>       | 113,865,930           |
| 41 Workers Compensation           | 6,449,683             | 1,552,000                 | (660,000)                  | 7,341,683             |
| 42 Community Transportation Fund  | 528,000               | -                         | (528,000)                  | -                     |
| 43 Police Grants                  | -                     | 585,900                   | (765,000)                  | (179,100)             |
| 44 Library Grants                 | -                     | 401,150                   | (401,150)                  | -                     |
| 45 CDBG                           | -                     | 318,000                   | (318,000)                  | -                     |
| 46 American Recovery Act Funding  | 881,600               | -                         | -                          | 881,600               |
| 47 Economic/Community Development | 734,000               | -                         | -                          | 734,000               |
| 48 Ambulance Service              | -                     | 850,000                   | (600,000)                  | 250,000               |
| 49 Subs Abuse - Youth Prog        | 51,210                | 90,000                    | (103,200)                  | 38,010                |
| 50 Total All Funds & Reserves     | <u>\$ 144,491,624</u> | <u>\$ 222,313,850</u>     | <u>\$ (243,873,350)</u>    | <u>\$ 122,932,124</u> |

Notes: Special Revenue Funds with receipts that pass over to the General Fund are not individually included. These are Municipal Street Aid, Civil Traffic Penalties, and Transfer Taxes.

# Fiscal Year 2025/2026 General Fund Revenue



**GENERAL FUND  
CASH RECEIPT SUMMARY**

|  | 2023/2024  | 2024/25           |                   | 2025/2026  | 2025/2026   | \$ DIFFERENCE       | % CHG           |
|--|------------|-------------------|-------------------|------------|-------------|---------------------|-----------------|
|  | ACTUAL     | ORIGINAL APPROVED | 2024/25 PROJECTED | REQUESTED  | RECOMMENDED | FY26 VS FY25 BUDGET | FY26 VS FY25 VS |
| 1 BEGINNING BALANCE                      | 12,057,508 | 5,547,600         | 14,860,800        | 11,180,500 | 11,180,500  | 5,632,900           | 101.5%          |
| 2 FINES AND POLICE REVENUE               | 697,859    | 781,100           | 781,100           | 767,900    | 767,900     | (13,200)            | -1.7%           |
| 3 LIBRARY REVENUES                       | 148,058    | 153,100           | 153,100           | 151,200    | 151,200     | (1,900)             | -1.2%           |
| 4 KENT COUNTY BOOK REIMBURSEMENT         | 425,611    | 155,000           | 155,000           | 180,000    | 180,000     | 25,000              | 16.1%           |
| 5 BUSINESS LICENSES                      | 1,484,323  | 1,616,400         | 1,616,400         | 1,540,000  | 1,540,000   | (76,400)            | -4.7%           |
| 6 PERMITS AND OTHER FEES                 | 2,906,381  | 1,785,000         | 1,797,000         | 1,722,000  | 1,722,000   | (63,000)            | -3.5%           |
| 7 MISCELLANEOUS CHARGES                  | 3,133,600  | 1,262,000         | 1,250,000         | -          | -           | (1,262,000)         | -100.0%         |
| 8 POLICE EXTRA DUTY                      | 597,457    | 497,500           | 497,500           | 514,000    | 514,000     | 16,500              | 3.3%            |
| 9 PROPERTY TAXES                         | 16,223,148 | 16,876,000        | 16,876,000        | 16,500,000 | 16,500,000  | (376,000)           | -2.2%           |
| 10 RECREATION REVENUE                    | 140,377    | 145,000           | 145,000           | 145,000    | 145,000     | -                   | 0.0%            |
| 11 FRANCHISE FEE                         | 524,452    | 600,000           | 600,000           | 500,000    | 500,000     | (100,000)           | -16.7%          |
| 12 RENT REVENUE - GARRISON FARM          | 98,139     | 76,800            | 76,800            | 100,000    | 100,000     | 23,200              | 30.2%           |
| 13 COURT OF CHANCERY FEES                | 4,449,818  | 3,500,000         | 3,500,000         | 4,500,000  | 4,500,000   | 1,000,000           | 28.6%           |
| 14 INVESTMENT INCOME                     | 75,316     | 50,000            | 50,000            | 100,000    | 100,000     | 50,000              | 100.0%          |
| 15 RECEIPTS SUBTOTAL                     | 34,871,085 | 27,497,900        | 27,497,900        | 26,720,100 | 26,720,100  | (777,800)           | -2.8%           |
| 16 INTERFUND SERVICE RECEIPTS            |            |                   |                   |            |             |                     |                 |
| 17 INTERFUND SERVICE RECEIPTS GEN GOV    | 1,592,553  | 1,679,500         | 1,679,500         | 1,788,400  | 1,788,200   | 108,900             | 6.5%            |
| 18 INTERFUND SERVICE RECEIPTS PUB WORKS  | 667,278    | 857,600           | 857,600           | 983,100    | 983,100     | 125,500             | 14.6%           |
| 19 INTERFUND SERVICE RECEIPTS CENT SRVCS | 1,031,077  | 2,035,700         | 2,035,700         | 1,428,900  | 1,793,700   | (606,800)           | -29.8%          |
| 20 INTERFUND SERVICE RECEIPTS FIN ADMIN  | 2,733,566  | 2,553,400         | 2,553,400         | 3,424,900  | 3,373,700   | 871,500             | 34.1%           |
| 21 INTERFUND SERVICE RECEIPTS SUBTOTAL   | 6,024,473  | 7,126,200         | 7,126,200         | 7,625,300  | 7,938,700   | 499,100             | 7.0%            |
| 22 GRANTS:                               |            |                   |                   |            |             |                     |                 |
| 23 POLICE EXTRA DUTY                     | 604,418    | 165,000           | 165,000           | 708,000    | 708,000     | 543,000             | 329.1%          |
| 24 POLICE GRANTS FUND                    | 484,658    | 145,000           | 145,000           | 165,000    | 165,000     | 20,000              | 13.8%           |
| 25 POLICE PENSION GRANT                  | 812,409    | 620,000           | 620,000           | 850,000    | 850,000     | 230,000             | 37.1%           |
| 26 GREEN ENERGY GRANT                    | 98,500     | 98,500            | 98,500            | 98,500     | 98,500      | -                   | 0.0%            |
| 27 GRANTS SUBTOTAL                       | 2,054,726  | 1,028,500         | 1,028,500         | 1,821,500  | 1,821,500   | 793,000             | 77.1%           |
| 28 TRANSFERS FROM:                       |            |                   |                   |            |             |                     |                 |
| 29 TRANSFER TAX                          | 2,322,756  | 2,000,000         | 2,000,000         | 2,000,000  | 2,000,000   | -                   | 0.0%            |
| 30 LODGING TAX                           | -          | 500,000           | 500,000           | 500,000    | 500,000     | -                   | 0.0%            |
| 31 AMBULANCE SERVICE                     | -          | 600,000           | 600,000           | 600,000    | 600,000     | -                   | 0.0%            |
| 32 MUNICIPAL STREET AID                  | 789,494    | 750,000           | 750,000           | 750,000    | 750,000     | -                   | 0.0%            |
| 33 CIVIL TRAFFIC PENALTIES               | 66,052     | 50,000            | 50,000            | 50,000     | 50,000      | -                   | 0.0%            |
| 34 WATER/WASTEWATER                      | 1,000,000  | 2,000,000         | 2,000,000         | 2,000,000  | 2,000,000   | -                   | 0.0%            |
| 35 ELECTRIC                              | 8,000,000  | 10,000,000        | 12,465,200        | 10,000,000 | 10,000,000  | -                   | 0.0%            |
| 36 TRANSFERS FROM SUBTOTAL               | 12,178,302 | 15,900,000        | 18,365,200        | 15,900,000 | 15,900,000  | -                   | 0.0%            |
| 37 TOTAL REVENUES                        | 55,128,587 | 51,552,600        | 54,017,800        | 52,066,900 | 52,380,300  | 514,300             | 1.0%            |
| 38 TOTAL BEGINNING BALANCE & REVENUE     | 67,186,095 | 57,100,200        | 68,878,600        | 63,247,400 | 63,560,800  | 6,147,200           | 10.8%           |

**GENERAL FUND  
EXPENSE SUMMARY**

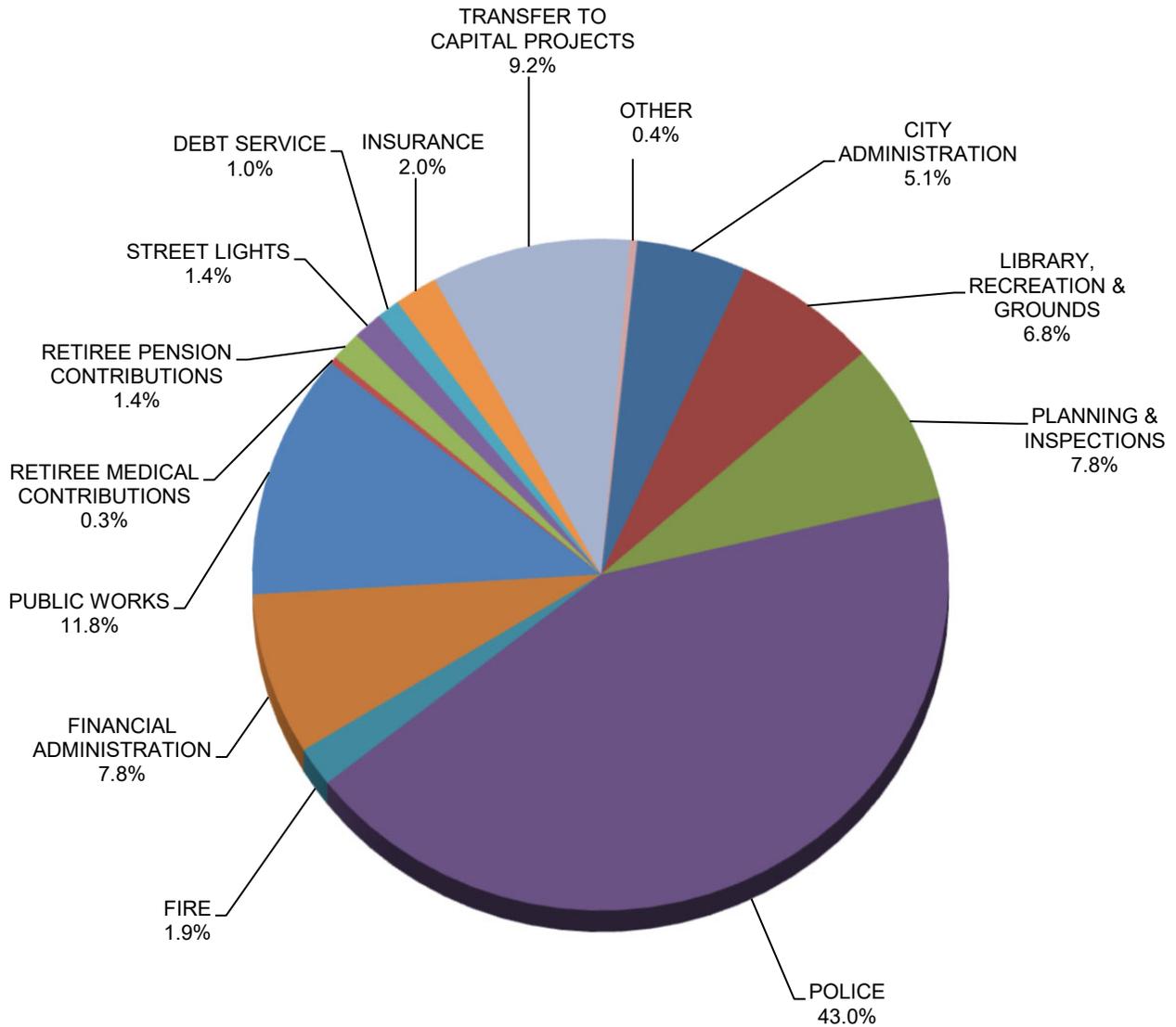
|   | 2023/2024  | 2024/25           |                   | 2025/2026   | 2025/2026   | \$ DIFFERENCE       | % CHG           |
|---|------------|-------------------|-------------------|-------------|-------------|---------------------|-----------------|
|   | ACTUAL     | ORIGINAL APPROVED | 2024/25 PROJECTED | REQUESTED   | RECOMMENDED | FY26 VS FY25 BUDGET | FY26 VS FY25 VS |
| 1 DEPARTMENT EXPENSES:                    |            |                   |                   |             |             |                     |                 |
| 2 CITY CLERK                              | 428,268    | 486,800           | 486,800           | 492,900     | 492,900     | 6,100               | 1.3%            |
| 3 COUNCIL                                 | 234,310    | 266,500           | 266,500           | 276,600     | 276,600     | 10,100              | 3.8%            |
| 4 PLANNING                                | 615,537    | 898,800           | 898,800           | 1,081,400   | 1,079,800   | 181,000             | 20.3%           |
| 5 CITY MANAGER                            | 1,477,117  | 1,279,000         | 1,379,000         | 1,470,600   | 1,470,300   | 191,300             | 15.0%           |
| 6 HUMAN RESOURCES                         | 373,335    | 478,000           | 478,000           | 495,200     | 495,200     | 17,200              | 3.6%            |
| 7 MAYOR                                   | 201,462    | 304,600           | 304,600           | 316,700     | 316,700     | 12,100              | 4.0%            |
| 8 FIRE                                    | 854,396    | 1,008,300         | 1,013,800         | 1,732,800   | 1,133,800   | 125,500             | 71.9%           |
| 9 LIFE SAFETY                             | 852,815    | 1,222,500         | 1,222,500         | 1,662,200   | 1,664,100   | 441,600             | 36.0%           |
| 10 CODE ENFORCEMENT                       | 780,365    | 1,163,500         | 1,161,500         | 1,213,700   | 1,143,700   | (19,800)            | 4.3%            |
| 11 INSPECTIONS                            | 733,048    | 767,400           | 769,400           | 700,100     | 769,100     | 1,700               | -8.8%           |
| 12 POLICE                                 | 20,713,420 | 23,061,100        | 23,061,100        | 24,749,200  | 24,749,200  | 1,688,100           | 7.3%            |
| 13 POLICE EXTRA DUTY                      | 746,018    | 405,000           | 405,000           | 910,700     | 910,700     | 505,700             | 124.9%          |
| 14 PUBLIC WORKS - ADMINISTRATION          | 616,713    | 670,700           | 670,700           | 743,500     | 743,500     | 72,800              | 10.9%           |
| 15 STREETS                                | 713,543    | 797,000           | 797,000           | 899,800     | 899,800     | 102,800             | 12.9%           |
| 16 GROUNDS MAINTENANCE                    | 1,603,126  | 1,788,500         | 1,788,500         | 2,047,300   | 2,047,300   | 258,800             | 14.5%           |
| 17 STORMWATER                             | 708,159    | -                 | 1,021,200         | 1,109,900   | 1,104,900   | 1,104,900           | 0.0%            |
| 18 FACILITIES MANAGEMENT                  | 798,550    | 886,400           | 886,400           | 807,900     | 807,900     | (78,500)            | -8.9%           |
| 19 GENERAL FUND ENGINEERING               | 251,951    | 292,900           | 292,900           | 303,500     | 303,500     | 10,600              | 3.6%            |
| 20 LIBRARY                                | 1,904,921  | 2,146,000         | 2,146,000         | 2,373,800   | 2,373,800   | 227,800             | 10.6%           |
| 21 RECREATION                             | 1,446,704  | 1,573,300         | 1,583,300         | 1,653,300   | 1,653,300   | 80,000              | 5.1%            |
| 22 PROCUREMENT & INVENTORY                | 826,622    | 958,600           | 958,600           | 1,011,600   | 1,011,600   | 53,000              | 5.5%            |
| 23 FLEET MAINTENANCE                      | 1,032,448  | 1,081,400         | 1,081,400         | 1,139,400   | 1,139,400   | 58,000              | 5.4%            |
| 24 INFORMATION TECHNOLOGY                 | 810,666    | 920,500           | 920,500           | 1,045,700   | 1,045,700   | 125,200             | 13.6%           |
| 25 FINANCE                                | 752,831    | 1,009,900         | 1,009,900         | 1,025,400   | 1,025,400   | 15,500              | 1.5%            |
| 26 CUSTOMER SERVICE                       | 1,280,368  | 1,456,800         | 1,446,800         | 1,567,300   | 1,512,400   | 55,600              | 7.6%            |
| 27 DEPARTMENT SUBTOTALS                   | 40,756,692 | 44,923,500        | 46,050,200        | 50,830,500  | 50,170,600  | 5,247,100           | 13.1%           |
| 28 OTHER EXPENDITURES:                    |            |                   |                   |             |             |                     |                 |
| 29 DEBT SERVICE                           | 627,990    | 626,700           | 626,700           | 625,200     | 625,200     | (1,500)             | -0.2%           |
| 30 CONTRIBUTION TO DDP                    | 150,000    | 150,000           | 150,000           | 150,000     | 150,000     | -                   | 0.0%            |
| 31 INSURANCE                              | 1,112,185  | 1,044,300         | 1,044,300         | 1,200,000   | 1,200,000   | 155,700             | 14.9%           |
| 32 OTHER EMPLOYMENT EXPENSES              | -          | -                 | -                 | 200,000     | 200,000     | 200,000             | 0.0%            |
| 33 BANK & CREDIT CARD FEES                | 33,458     | 30,700            | 30,700            | 57,800      | 57,800      | 27,100              | 88.3%           |
| 34 STREET LIGHTS                          | 835,660    | 841,100           | 841,100           | 830,000     | 830,000     | (11,100)            | -1.3%           |
| 35 OTHER EXPENSE SUBTOTAL                 | 5,307,293  | 4,796,700         | 4,796,700         | 3,063,000   | 3,063,000   | (1,733,700)         | -36.1%          |
| 36 TRANSFERS                              |            |                   |                   |             |             |                     |                 |
| 37 TRANSFER TO CAPITAL FUND - PROJECTS    | 3,037,800  | 3,173,600         | 4,617,600         | 5,720,400   | 5,511,200   | 2,337,600           | 80.2%           |
| 38 APPROP. POLICE PENSION - STATE GRANT   | 812,409    | 692,800           | 692,800           | 850,000     | 850,000     | 157,200             | 22.7%           |
| 39 TRANSFER TO ELECTRIC FUND (ERP)        | 25,000     | 25,000            | 25,000            | 25,000      | 25,000      | -                   | 0.0%            |
| 40 TRANSFER TO OTHER/CABLE FRANCHISE RESV | 10,315     | -                 | -                 | 10,000      | 10,000      | 10,000              | 0.0%            |
| 41 TRANSFER TO INVENTORY WRITE-OFFS       | 25,000     | 25,000            | 25,000            | 25,000      | 25,000      | -                   | 0.0%            |
| 42 TRANSFERS SUBTOTAL                     | 6,261,324  | 5,407,200         | 6,851,200         | 6,630,400   | 6,421,200   | 1,014,000           | 22.6%           |
| 43 TOTAL EXPENDITURES                     | 52,325,309 | 55,127,400        | 57,698,100        | 60,523,900  | 59,654,800  | 4,527,400           | 9.8%            |
| 44 BUDGET BALANCE                         | 14,860,786 | 1,972,800         | 11,180,500        | 2,723,500   | 3,906,000   | 1,933,200           | 38.1%           |
| 45 TOTAL BUDGET BALANCE & EXPENDITURES    | 67,186,095 | 57,100,200        | 68,878,600        | 63,247,400  | 63,560,800  | 6,460,600           | 10.8%           |
| 46 EXCEEDS/(REMAINS) TO MEET REQUIREMENT  | 10,450,500 | (2,151,400)       | 6,858,100         | (1,441,900) | (284,400)   |                     |                 |

**GENERAL FUND  
EXPENSE SUMMARY**

|   | 2024/25             |                      | 2024/25<br>PROJECTED | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | % CHG<br>FY26 VS<br>FY25 VS |
|---|---------------------|----------------------|----------------------|------------------------|--------------------------|---|-----------------------------|
|   | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED |                      |                        |                          |   |                             |
| <b>1 DEPARTMENT EXPENSES:</b>                     |                     |                      |                      |                        |                          |   |                             |
| 2 CITY CLERK                                      | 428,268             | 486,800              | 486,800              | 492,900                | 492,900                  | 6,100                                   | 1.3%                        |
| 3 COUNCIL   | 234,310             | 266,500              | 266,500              | 276,600                | 276,600                  | 10,100                                  | 3.8%                        |
| 4 PLANNING  | 615,537             | 898,800              | 898,800              | 1,081,400              | 1,079,800                | 181,000                                 | 20.3%                       |
| 5 CITY MANAGER                                    | 1,477,117           | 1,279,000            | 1,379,000            | 1,470,600              | 1,470,300                | 191,300                                 | 15.0%                       |
| 6 HUMAN RESOURCES                                 | 373,335             | 478,000              | 478,000              | 495,200                | 495,200                  | 17,200                                  | 3.6%                        |
| 7 MAYOR   | 201,462             | 304,600              | 304,600              | 316,700                | 316,700                  | 12,100                                  | 4.0%                        |
| 8 FIRE  | 854,396             | 1,008,300            | 1,013,800            | 1,732,800              | 1,133,800                | 125,500                                 | 71.9%                       |
| 9 LIFE SAFETY                                     | 852,815             | 1,222,500            | 1,222,500            | 1,662,200              | 1,664,100                | 441,600                                 | 36.0%                       |
| 10 CODE ENFORCEMENT                               | 780,365             | 1,163,500            | 1,161,500            | 1,213,700              | 1,143,700                | (19,800)                                | 4.3%                        |
| 11 INSPECTIONS                                    | 733,048             | 767,400              | 769,400              | 700,100                | 769,100                  | 1,700                                   | -8.8%                       |
| 12 POLICE   | 20,713,420          | 23,061,100           | 23,061,100           | 24,749,200             | 24,749,200               | 1,688,100                               | 7.3%                        |
| 13 POLICE EXTRA DUTY                              | 746,018             | 405,000              | 405,000              | 910,700                | 910,700                  | 505,700                                 | 124.9%                      |
| 14 PUBLIC WORKS - ADMINISTRATION                  | 616,713             | 670,700              | 670,700              | 743,500                | 743,500                  | 72,800                                  | 10.9%                       |
| 15 STREETS  | 713,543             | 797,000              | 797,000              | 899,800                | 899,800                  | 102,800                                 | 12.9%                       |
| 16 GROUNDS MAINTENANCE                            | 1,603,126           | 1,788,500            | 1,788,500            | 2,047,300              | 2,047,300                | 258,800                                 | 14.5%                       |
| 17 STORMWATER                                     | 708,159             | -                    | 1,021,200            | 1,109,900              | 1,104,900                | 1,104,900                               | 0.0%                        |
| 18 FACILITIES MANAGEMENT                          | 798,550             | 886,400              | 886,400              | 807,900                | 807,900                  | (78,500)                                | -8.9%                       |
| 19 GENERAL FUND ENGINEERING                       | 251,951             | 292,900              | 292,900              | 303,500                | 303,500                  | 10,600                                  | 3.6%                        |
| 20 LIBRARY  | 1,904,921           | 2,146,000            | 2,146,000            | 2,373,800              | 2,373,800                | 227,800                                 | 10.6%                       |
| 21 RECREATION                                     | 1,446,704           | 1,573,300            | 1,583,300            | 1,653,300              | 1,653,300                | 80,000                                  | 5.1%                        |
| 22 PROCUREMENT & INVENTORY                        | 826,622             | 958,600              | 958,600              | 1,011,600              | 1,011,600                | 53,000                                  | 5.5%                        |
| 23 FLEET MAINTENANCE                              | 1,032,448           | 1,081,400            | 1,081,400            | 1,139,400              | 1,139,400                | 58,000                                  | 5.4%                        |
| 24 INFORMATION TECHNOLOGY                         | 810,666             | 920,500              | 920,500              | 1,045,700              | 1,045,700                | 125,200                                 | 13.6%                       |
| 25 FINANCE  | 752,831             | 1,009,900            | 1,009,900            | 1,025,400              | 1,025,400                | 15,500                                  | 1.5%                        |
| 26 CUSTOMER SERVICE                               | 1,280,368           | 1,456,800            | 1,446,800            | 1,567,300              | 1,512,400                | 55,600                                  | 7.6%                        |
| <b>27 DEPARTMENT SUBTOTALS</b>                    | <b>40,756,692</b>   | <b>44,923,500</b>    | <b>46,050,200</b>    | <b>50,830,500</b>      | <b>50,170,600</b>        | <b>5,247,100</b>                        | <b>13.1%</b>                |
| <b>28 OTHER EXPENDITURES:</b>                     |                     |                      |                      |                        |                          |   |                             |
| 29 DEBT SERVICE                                   | 627,990             | 626,700              | 626,700              | 625,200                | 625,200                  | (1,500)                                 | -0.2%                       |
| 30 CONTRIBUTION TO DDP                            | 150,000             | 150,000              | 150,000              | 150,000                | 150,000                  | -                                       | 0.0%                        |
| 31 INSURANCE                                      | 1,112,185           | 1,044,300            | 1,044,300            | 1,200,000              | 1,200,000                | 155,700                                 | 14.9%                       |
| 32 OTHER EMPLOYMENT EXPENSES                      | -                   | -                    | -                    | 200,000                | 200,000                  | 200,000                                 | 0.0%                        |
| 33 BANK & CREDIT CARD FEES                        | 33,458              | 30,700               | 30,700               | 57,800                 | 57,800                   | 27,100                                  | 88.3%                       |
| 34 STREET LIGHTS                                  | 835,660             | 841,100              | 841,100              | 830,000                | 830,000                  | (11,100)                                | -1.3%                       |
| <b>35 OTHER EXPENSE SUBTOTAL</b>                  | <b>5,307,293</b>    | <b>4,796,700</b>     | <b>4,796,700</b>     | <b>3,063,000</b>       | <b>3,063,000</b>         | <b>(1,733,700)</b>                      | <b>-36.1%</b>               |
| <b>36 TRANSFERS</b>                               |                     |                      |                      |                        |                          |   |                             |
| 37 TRANSFER TO CAPITAL FUND - PROJECTS            | 3,037,800           | 3,173,600            | 4,617,600            | 5,720,400              | 5,511,200                | 2,337,600                               | 80.2%                       |
| 38 APPROP. POLICE PENSION - STATE GRANT           | 812,409             | 692,800              | 692,800              | 850,000                | 850,000                  | 157,200                                 | 22.7%                       |
| 39 TRANSFER TO ELECTRIC FUND (ERP)                | 25,000              | 25,000               | 25,000               | 25,000                 | 25,000                   | -                                       | 0.0%                        |
| 40 TRANSFER TO OTHER/CABLE FRANCHISE RESV         | 10,315              | -                    | -                    | 10,000                 | 10,000                   | 10,000                                  | 0.0%                        |
| 41 TRANSFER TO INVENTORY WRITE-OFFS               | 25,000              | 25,000               | 25,000               | 25,000                 | 25,000                   | -                                       | 0.0%                        |
| <b>42 TRANSFERS SUBTOTAL</b>                      | <b>6,261,324</b>    | <b>5,407,200</b>     | <b>6,851,200</b>     | <b>6,630,400</b>       | <b>6,421,200</b>         | <b>1,014,000</b>                        | <b>22.6%</b>                |
| <b>43 TOTAL EXPENDITURES</b>                      | <b>52,325,309</b>   | <b>55,127,400</b>    | <b>57,698,100</b>    | <b>60,523,900</b>      | <b>59,654,800</b>        | <b>4,527,400</b>                        | <b>9.8%</b>                 |
| <b>44 BUDGET BALANCE</b>                          | <b>14,860,786</b>   | <b>1,972,800</b>     | <b>11,180,500</b>    | <b>2,723,500</b>       | <b>3,906,000</b>         | <b>1,933,200</b>                        | <b>38.1%</b>                |
| <b>45 TOTAL BUDGET BALANCE &amp; EXPENDITURES</b> | <b>67,186,095</b>   | <b>57,100,200</b>    | <b>68,878,600</b>    | <b>63,247,400</b>      | <b>63,560,800</b>        | <b>6,460,600</b>                        | <b>10.8%</b>                |
| <b>46 EXCEEDS/(REMAINS)TO MEET REQUIREMENT</b>    | <b>10,450,500</b>   | <b>(2,151,400)</b>   | <b>6,859,100</b>     | <b>(1,441,900)</b>     | <b>(284,400)</b>         |   |                             |

# Fiscal Year 2025/2026 General Fund Expenditures

## By Major Function



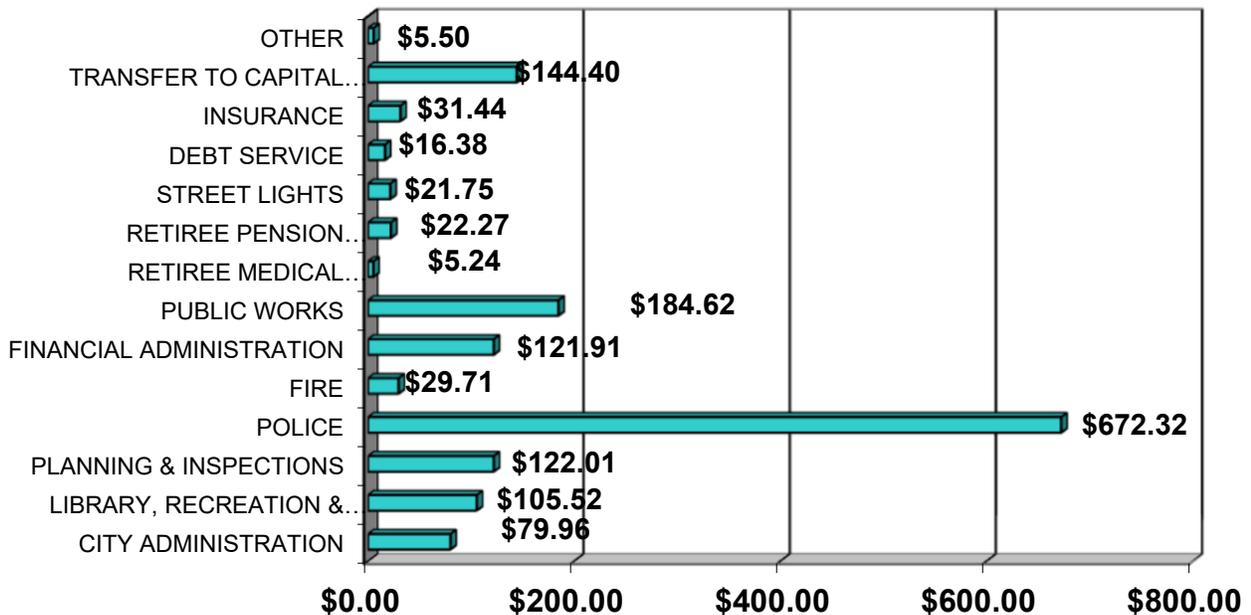
Several General Fund Departments service all City operations. The General Fund bills the utility funds services provided. The receipts are reported as revenue in the General Fund and not netted against the expenditures.

**GOVERNMENTAL CAPITAL PROJECTS FUND SUMMARY**

|  | 2024/25             |                      | 2024/25<br>PROJECTED | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | % CHG<br>FY26 VS<br>FY25 VS |
|--|---------------------|----------------------|----------------------|------------------------|--------------------------|---|-----------------------------|
|  | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED |                      |                        |                          |   |                             |
| 1 BEGINNING BALANCE - PROJECTS               | 6,188,667           | 348,200              | 8,463,200            | 3,566,300              | 3,566,300                | 3,218,100                               | 924.2%                      |
| 2 REVENUES                                   |                     |                      |                      |                        |                          |   |                             |
| 3 STATE GRANTS - Other                       | 805,807             | 948,900              | 2,493,900            | 3,924,500              | 3,924,500                | 2,975,600                               | 313.6%                      |
| 4 LINE OF CREDIT (HEAVY DUTY VEHICLES)       | -                   | -                    | 811,400              | -                      | -                        | -                                       | 0.0%                        |
| 5 MISCELLANEOUS RECEIPTS                     | 77,280              | 20,000               | 20,000               | -                      | -                        | (20,000)                                | -100.0%                     |
| 6 TRANSFER FROM GENERAL FUND                 | 3,037,800           | 3,173,600            | 4,617,600            | 5,720,400              | 5,720,400                | 2,546,800                               | 80.2%                       |
| 7 TRANSFER FROM CAPITAL ASSET RESERVE        | -                   | -                    | 220,000              | -                      | -                        | -                                       | 0.0%                        |
| 8 TRANSFER FROM LODGING TAX                  | 443,995             | 500,000              | 500,000              | 500,000                | 500,000                  | -                                       | 0.0%                        |
| 9 SUBTOTAL CAPITAL PROJECT FUNDING SOURCES   | 4,359,667           | 4,642,500            | 8,662,900            | 10,144,900             | 10,144,900               | 5,502,400                               | 118.5%                      |
| 10 TOTAL FUNDING SOURCES                     | 4,359,667           | 4,642,500            | 8,662,900            | 10,144,900             | 10,144,900               | 5,502,400                               | 118.5%                      |
| 11 TOTAL BEGINNING BALANCE & FUNDING SOURCES | 10,548,334          | 4,990,700            | 17,126,100           | 13,711,200             | 13,711,200               | 8,720,500                               | 174.7%                      |
| 12 EXPENDITURES                              |                     |                      |                      |                        |                          |   |                             |
| 13 FIRE                                      | 371,760             | 566,600              | 614,400              | 569,500                | 569,500                  | 2,900                                   | 0.5%                        |
| 14 GROUNDS                                   | 236,160             | 80,000               | 80,000               | 85,000                 | 85,000                   | 5,000                                   | 6.3%                        |
| 15 RECREATION                                | 2,029,883           | 1,160,000            | 2,029,800            | 330,000                | 330,000                  | (830,000)                               | -71.6%                      |
| 16 LIFE SAFETY                               | -                   | -                    | -                    | 155,200                | -                        | -                                       | 0.0%                        |
| 17 CODE ENFORCEMENT                          | 42,369              | -                    | -                    | 135,000                | 135,000                  | 135,000                                 | 0.0%                        |
| 18 POLICE                                    | 751,216             | 1,488,100            | 2,351,400            | 1,176,400              | 1,176,400                | (311,700)                               | -20.9%                      |
| 19 STREETS                                   | 801,746             | 415,800              | 2,973,100            | 3,130,000              | 2,870,000                | 2,454,200                               | 590.2%                      |
| 20 STORMWATER                                | 925,452             | -                    | 4,366,100            | 3,310,000              | 3,124,000                | 3,124,000                               | 0.0%                        |
| 21 INFORMATION TECHNOLOGY                    | 48,392              | 112,000              | 172,000              | 110,700                | 110,700                  | (1,300)                                 | -1.2%                       |
| 22 FACILITIES MANAGEMENT                     | 76,249              | -                    | 83,000               | 474,000                | 474,000                  | 474,000                                 | 0.0%                        |
| 23 PROCUREMENT & INVENTORY                   | -                   | 820,000              | 890,000              | 125,000                | 517,000                  | (303,000)                               | -37.0%                      |
| 24 FLEET MAINTENANCE                         | 520,171             | -                    | -                    | 44,100                 | 44,100                   | 44,100                                  | 0.0%                        |
| 25 DEPARTMENT SUBTOTAL                       | 6,982,222           | 4,642,500            | 13,559,800           | 9,644,900              | 9,435,700                | 4,793,200                               | 103.2%                      |
| 26 BUDGET BALANCE                            | 3,566,112           | 348,200              | 3,566,300            | 4,066,300              | 4,275,500                | 3,927,300                               | 1127.9%                     |
| 27 TOTAL BUDGET BALANCE & EXPENDITURES       | 10,548,334          | 4,990,700            | 17,126,100           | 13,711,200             | 13,711,200               | 8,720,500                               | 174.7%                      |

|                          | 2024/25             |                      | 2024/25<br>PROJECTED | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |            |
|--------------------------|---------------------|----------------------|----------------------|------------------------|--------------------------|------------------------|------------|
|                          | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED |                      |                        |                          | FY26 VS<br>FY25 BUDGET | POLICY     |
| 28 RESERVE BALANCES      |                     |                      |                      |                        |                          |                        |            |
| 29 CAPITAL ASSET RESERVE | 1,653,050           | 1,524,900            | 1,524,900            | 1,404,700              | 1,404,700                | (120,200)              | Min \$500K |
| 30 PARKLAND/RECREATION   | 400,000             | 105,300              | 105,300              | 100,000                | 100,000                  | (5,300)                | N/A        |

## PROJECTED GENERAL FUND COST PER CAPITA BY FUNCTION Fiscal Year 2025-2026



Total per capita based on population estimate of 38,166\* =  
\$1,357.73

\*US Census estimate for 2020

**SANITATION FUND SUMMARY**

|                                      | 2024/25             |                      |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | % CHG<br>FY26 VS<br>FY25 VS |
|--------------------------------------|---------------------|----------------------|----------------------|------------------------|--------------------------|---|-----------------------------|
|                                      | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |   |                             |
| 1 BEGINNING BALANCE - SANITATION     | -                   | -                    | -                    | 331,800                | -                        | 331,800                                 | 0.0%                        |
| 2 BASE REVENUE:                      |                     |                      |                      |                        |                          |   |                             |
| 3 SANITATION SERVICES                | 3,966,546           | 4,851,600            | 4,851,600            | 5,168,400              | 5,168,400                | 316,800                                 | 6.5%                        |
| 4 TOTAL REVENUES                     | <b>3,966,546</b>    | <b>4,851,600</b>     | <b>4,851,600</b>     | <b>5,168,400</b>       | <b>5,168,400</b>         | <b>316,800</b>                          | <b>6.5%</b>                 |
| 5 TOTAL BEGINNING BALANCE & REVENUES | <b>3,966,546</b>    | <b>4,851,600</b>     | <b>4,851,600</b>     | <b>5,500,200</b>       | <b>5,168,400</b>         | <b>648,600</b>                          | <b>6.5%</b>                 |
| 6 DIRECT EXPENSES:                   |                     |                      |                      |                        |                          |   |                             |
| 7 SANITATION OPERATING               | 2,641,982           | 3,140,600            | 3,140,600            | 3,288,500              | 3,268,500                | 147,900                                 | 4.1%                        |
| 8 DIRECT EXPENDITURE SUBTOTAL        | <b>2,641,982</b>    | <b>3,140,600</b>     | <b>3,140,600</b>     | <b>3,288,500</b>       | <b>3,268,500</b>         | <b>147,900</b>                          | <b>4.1%</b>                 |
| 9 OTHER EXPENSES:                    |                     |                      |                      |                        |                          |   |                             |
| 10 INTERFUND SERVICE FEES            | -                   | 500,200              | 500,200              | 617,600                | 615,800                  | 117,400                                 | 23.1%                       |
| 11 OTHER EXPENSES SUBTOTAL           | -                   | <b>500,200</b>       | <b>500,200</b>       | <b>617,600</b>         | <b>615,800</b>           | <b>117,400</b>                          | <b>23.1%</b>                |
| 12 TRANSFER TO:                      |                     |                      |                      |                        |                          |   |                             |
| 13 SANITATION IMP AND EXT            | -                   | 739,000              | 1,191,000            | 735,000                | 735,000                  | (4,000)                                 | -0.5%                       |
| 14 CONTINGENCY RESERVE               | -                   | 140,000              | 140,000              | -                      | -                        | (140,000)                               | -100.0%                     |
| 15 TRANSFER TO SUBTOTAL              | -                   | <b>879,000</b>       | <b>1,331,000</b>     | <b>735,000</b>         | <b>735,000</b>           | <b>(144,000)</b>                        | <b>-16.4%</b>               |
| 16 TOTAL EXPENSES                    | <b>2,641,982</b>    | <b>4,519,800</b>     | <b>4,971,800</b>     | <b>4,641,100</b>       | <b>4,619,300</b>         | <b>121,300</b>                          | <b>2.2%</b>                 |
| 17 BUDGET BALANCE                    | -                   | 331,800              | 331,800              | 859,100                | 549,100                  | 121,300                                 | 65.5%                       |
| 18 TOTAL BUDGET BALANCES & EXPENSES  | <b>2,641,982</b>    | <b>4,851,600</b>     | <b>5,303,600</b>     | <b>5,500,200</b>       | <b>5,168,400</b>         | <b>242,600</b>                          | <b>6.5%</b>                 |
| <hr/>                                |                     |                      |                      |                        |                          |   |                             |
| 19 RESERVE BALANCES                  | 2024/25             |                      |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | POLICY                      |
|                                      | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |   |                             |
| 20 CONTINGENCY                       | -                   | 140,000              | 140,000              | 140,000                | 140,000                  | -                                       | \$0                         |

**SANITATION IMPROVEMENT & EXTENSION FUND SUMMARY**

|  | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |                   | % CHG<br>FY25 VS<br>fy25 VS |
|--|---------------------|----------------------|----------------------|------------------------|--------------------------|------------------------|-------------------|-----------------------------|
|  |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          | FY25 VS<br>FY25 BUDGET | FY25 VS<br>POLICY |                             |
| 1 BEGINNING BALANCE                              | -                   | -                    | 207,000              | -                      | -                        | -                      | -                 | 0.0%                        |
| 2 <b>TOTAL BEGINNING BALANCES</b>                | -                   | -                    | <b>207,000</b>       | -                      | -                        | -                      | -                 | 0.0%                        |
| 3 <b>REVENUES</b>                                |                     |                      |                      |                        |                          |                        |                   |                             |
| 4 LOANS  | -                   | -                    | 245,000              | -                      | -                        | -                      | -                 | 0.0%                        |
| 5 TRANS FR OPERATING FUND                        | 982,109             | 739,000              | 739,000              | 735,000                | 735,000                  | (4,000)                | (4,000)           | -0.5%                       |
| 6 <b>TOTAL BEGINNING BALANCES &amp; REVENUES</b> | <b>982,109</b>      | <b>739,000</b>       | <b>1,191,000</b>     | <b>735,000</b>         | <b>735,000</b>           | <b>(4,000)</b>         | <b>(4,000)</b>    | <b>-0.5%</b>                |
| 7 <b>EXPENSES</b>                                |                     |                      |                      |                        |                          |                        |                   |                             |
| 8 TRUCKS   | 982,109             | 739,000              | 1,191,000            | 735,000                | 735,000                  | (4,000)                | (4,000)           | -0.5%                       |
| 9 <b>TOTAL EXPENSES</b>                          | <b>982,109</b>      | <b>739,000</b>       | <b>1,191,000</b>     | <b>735,000</b>         | <b>735,000</b>           | <b>(4,000)</b>         | <b>(4,000)</b>    | <b>-0.5%</b>                |
| 10 <b>BUDGET BALANCES</b>                        | -                   | -                    | -                    | -                      | -                        | -                      | -                 | 0.0%                        |
| 11 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b>   | <b>982,109</b>      | <b>739,000</b>       | <b>1,191,000</b>     | <b>735,000</b>         | <b>735,000</b>           | <b>(4,000)</b>         | <b>(4,000)</b>    | <b>-0.5%</b>                |

|                            | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |                   | POLICY |
|----------------------------|---------------------|----------------------|----------------------|------------------------|--------------------------|------------------------|-------------------|--------|
|                            |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          | FY25 VS<br>FY25 BUDGET | FY25 VS<br>POLICY |        |
| 12 <b>RESERVE BALANCES</b> |                     |                      |                      |                        |                          |                        |                   |        |
| 13 CAPITAL ASSET RESERVE   | -                   | -                    | -                    | -                      | -                        | -                      | -                 | \$0    |

**WATER FUND SUMMARY**

|   | 2024/25             |                      |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | 2025/2026<br>APPROVED | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | % CHG<br>FY26 VS<br>FY25 VS |
|---|---------------------|----------------------|----------------------|------------------------|--------------------------|-----------------------|---|-----------------------------|
|   | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |                       |   |                             |
| 1 BEGINNING BALANCE - WATER                     | 2,012,500           | 1,536,000            | 1,754,600            | 1,295,000              | 1,295,000                | 1,295,000             | (241,000)                               | -15.7%                      |
| 2 <b>BASE REVENUE:</b>                          |                     |                      |                      |                        |                          |                       |   |                             |
| 3 WATER SERVICES                                | 6,544,591           | 6,566,900            | 6,566,900            | 7,568,500              | 7,568,500                | 7,568,500             | 1,001,600                               | 15.3%                       |
| 4 WATER TANK SPACE LEASING                      | 423,588             | 450,500              | 450,500              | 464,000                | 464,000                  | 464,000               | 13,500                                  | 3.0%                        |
| 5 WATER IMPACT FEES                             | 353,484             | 230,000              | 230,000              | 250,000                | 250,000                  | 250,000               | 20,000                                  | 8.7%                        |
| 6 INTEREST - WATER                              | 266,880             | 100,000              | 100,000              | 150,000                | 150,000                  | 150,000               | 50,000                                  | 50.0%                       |
| 7 MISCELLANEOUS SERVICE FEE                     | 42,955              | 65,200               | 65,200               | 65,400                 | 65,400                   | 65,400                | 200                                     | 0.3%                        |
| 8 <b>TOTAL REVENUES</b>                         | <b>7,679,298</b>    | <b>7,430,100</b>     | <b>7,430,100</b>     | <b>8,497,900</b>       | <b>8,497,900</b>         | <b>8,497,900</b>      | <b>1,067,800</b>                        | <b>14.4%</b>                |
| 9 <b>TOTAL BEGINNING BALANCE &amp; REVENUES</b> | <b>9,691,798</b>    | <b>8,966,100</b>     | <b>9,184,700</b>     | <b>9,792,900</b>       | <b>9,792,900</b>         | <b>9,792,900</b>      | <b>279,900</b>                          | <b>9.2%</b>                 |
| 10 <b>DIRECT EXPENSES:</b>                      |                     |                      |                      |                        |                          |                       |   |                             |
| 11 ENGINEERING & INSPECTION                     | 298,146             | 425,700              | 425,700              | 416,600                | 416,600                  | 416,600               | (9,100)                                 | -2.1%                       |
| 12 WATER MAINTENANCE                            | 765,276             | 881,300              | 881,300              | 967,200                | 967,200                  | 967,200               | 85,900                                  | 9.7%                        |
| 13 WATER TREATMENT PLANT                        | 2,713,454           | 3,201,500            | 3,201,500            | 3,097,400              | 3,097,400                | 3,097,400             | (104,100)                               | -3.3%                       |
| 14 <b>DIRECT EXPENDITURE SUBTOTAL</b>           | <b>3,776,876</b>    | <b>4,508,500</b>     | <b>4,508,500</b>     | <b>4,481,200</b>       | <b>4,481,200</b>         | <b>4,481,200</b>      | <b>(27,300)</b>                         | <b>-0.6%</b>                |
| 15 <b>OTHER EXPENSES:</b>                       |                     |                      |                      |                        |                          |                       |   |                             |
| 16 DEBT SERVICE - WATER                         | 770,997             | 695,600              | 695,600              | 543,000                | 543,000                  | 543,000               | (152,600)                               | -21.9%                      |
| 17 OTHER EMPLOYMENT EXPENSES                    | -                   | 109,500              | 109,500              | -                      | -                        | -                     | (109,500)                               | -100.0%                     |
| 18 INTERFUND SERVICE FEES                       | 1,095,767           | 1,023,100            | 1,023,100            | 750,900                | 750,900                  | 750,900               | (272,200)                               | -26.6%                      |
| 19 BANK & CREDIT CARD FEES                      | -                   | 20,000               | 20,000               | 25,000                 | 25,000                   | 25,000                | 5,000                                   | 25.0%                       |
| 20 <b>OTHER EXPENSES SUBTOTAL</b>               | <b>2,093,664</b>    | <b>1,848,200</b>     | <b>1,848,200</b>     | <b>1,318,900</b>       | <b>1,318,900</b>         | <b>1,318,900</b>      | <b>(529,300)</b>                        | <b>-28.6%</b>               |
| 21 <b>TRANSFER TO:</b>                          |                     |                      |                      |                        |                          |                       |   |                             |
| 22 GENERAL FUND FROM WATER                      | 500,000             | 1,000,000            | 1,000,000            | 1,000,000              | 1,000,000                | 1,000,000             | -                                       | 0.0%                        |
| 23 WATER IMP AND EXT                            | 1,536,700           | 503,000              | 503,000              | 1,280,600              | 1,280,600                | 1,280,600             | 777,600                                 | 154.6%                      |
| 24 ELECTRIC FUND (ERP)                          | 25,000              | 25,000               | 25,000               | 25,000                 | 25,000                   | 25,000                | -                                       | 0.0%                        |
| 25 TRANSFER TO INVENTORY WRITE-OFFS             | 5,000               | 5,000                | 5,000                | 5,000                  | 5,000                    | 5,000                 | -                                       | 0.0%                        |
| 26 <b>TRANSFER TO SUBTOTAL</b>                  | <b>2,066,700</b>    | <b>1,533,000</b>     | <b>1,533,000</b>     | <b>2,310,600</b>       | <b>2,310,600</b>         | <b>2,310,600</b>      | <b>777,600</b>                          | <b>50.7%</b>                |
| 27 <b>TOTAL EXPENSES</b>                        | <b>7,937,240</b>    | <b>7,889,700</b>     | <b>7,889,700</b>     | <b>8,110,700</b>       | <b>8,110,700</b>         | <b>8,110,700</b>      | <b>221,000</b>                          | <b>2.8%</b>                 |
| 28 <b>BUDGET BALANCE WATER</b>                  | <b>1,754,558</b>    | <b>1,076,400</b>     | <b>1,295,000</b>     | <b>1,682,200</b>       | <b>1,682,200</b>         | <b>1,682,200</b>      | <b>605,800</b>                          | <b>56.3%</b>                |
| 29 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b>  | <b>9,691,798</b>    | <b>8,966,100</b>     | <b>9,184,700</b>     | <b>9,792,900</b>       | <b>9,792,900</b>         | <b>9,792,900</b>      | <b>826,800</b>                          | <b>9.2%</b>                 |
| 30 <b>EXCEEDS/(REMAINS)TO MEET REQ MNT</b>      | <b>833,100</b>      | <b>184,800</b>       | <b>403,400</b>       | <b>662,500</b>         | <b>662,500</b>           | <b>662,500</b>        |   |                             |

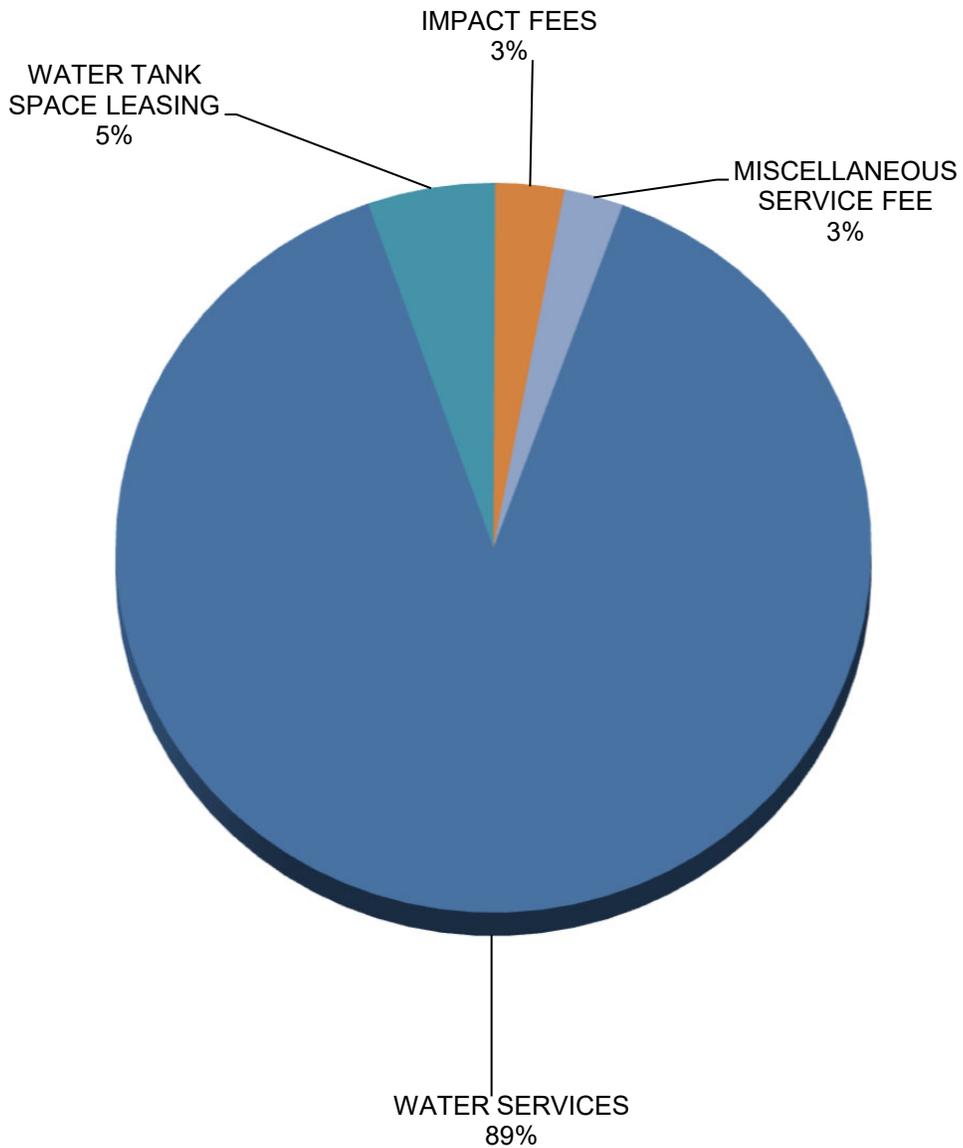
|                        | 2024/25             |                      |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | 2025/2026<br>APPROVED | \$ DIFFERENCE<br>FY26 VS<br>POLICY |
|------------------------|---------------------|----------------------|----------------------|------------------------|--------------------------|-----------------------|------------------------------------|
|                        | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |                       |                                    |
| 31 RESERVE BALANCES    |                     |                      |                      |                        |                          |                       |                                    |
| 32 CONTINGENCY - WATER | 314,681             | 317,700              | 326,700              | 336,700                | 336,700                  | 336,700               | 19,000 \$250K                      |

**WATER IMPROVEMENT & EXTENSION FUND SUMMARY**

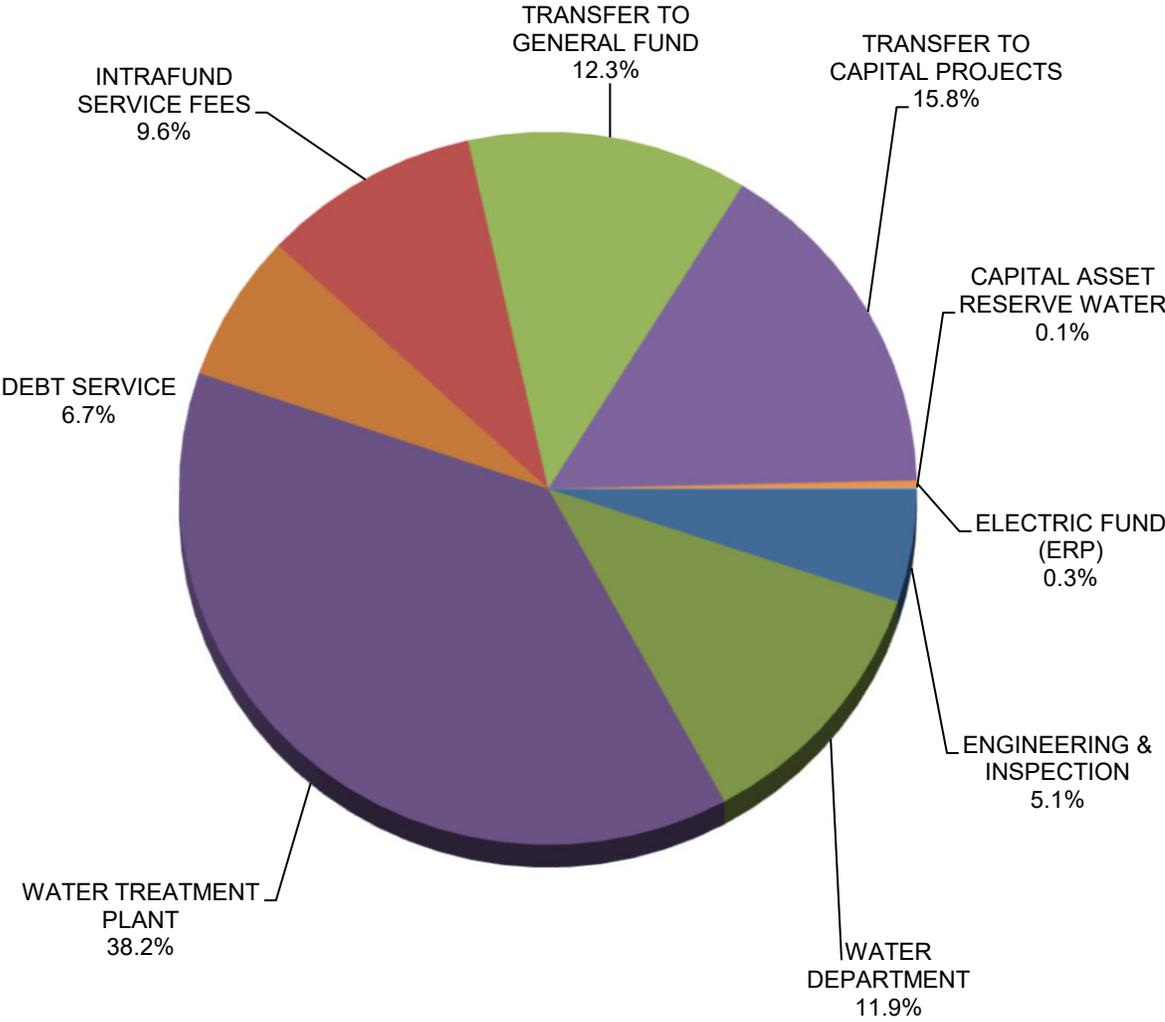
|  | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY25 VS<br>FY25 BUDGET | % CHG<br>FY25 VS<br>fy25 VS |
|--|---------------------|----------------------|----------------------|------------------------|--------------------------|---|-----------------------------|
|  |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |   |                             |
| 1 BEGINNING BALANCE - WATER            | 8,250,800           | 1,900,100            | 4,317,800            | 93,500                 | 93,500                   | (1,806,600)                             | -95.1%                      |
| 2 REVENUES                             |                     |                      |                      |                        |                          |   |                             |
| 3 STATE LOAN FUND - WATER              | -                   | -                    | -                    | 2,217,500              | 2,217,500                | 2,217,500                               | 0.0%                        |
| 4 TRANS FR OPERATING FUND - WATER      | 1,536,700           | 503,000              | 503,000              | 1,280,600              | 1,280,600                | 777,600                                 | 154.6%                      |
| 5 TRANSFER FR WATER IMPACT FEE         | -                   | -                    | -                    | 282,500                | 282,500                  | 282,500                                 | 0.0%                        |
| 6 FEDERAL/STATE GRANTS                 | 972,600             | 2,009,000            | 4,018,000            | 5,000,000              | 5,000,000                | 2,991,000                               | 148.9%                      |
| 7 INTEREST INCOME                      | 78,261              | 50,000               | 50,000               | 50,000                 | 50,000                   | -                                       | 0.0%                        |
| 8 MISCELLANEOUS RECEIPTS               | -                   | -                    | 75,100               | -                      | -                        | -                                       | 0.0%                        |
| 9 TOTAL REVENUES                       | 2,587,561           | 2,562,000            | 4,646,100            | 8,830,600              | 8,830,600                | 6,268,600                               | 244.7%                      |
| 10 TOTAL BEGINNING BALANCES & REVENUES | 10,838,361          | 4,462,100            | 8,963,900            | 8,924,100              | 8,924,100                | 2,731,400                               | 100.0%                      |
| 11 EXPENSES                            |                     |                      |                      |                        |                          |   |                             |
| 12 ENGINEERING & INSPECTION            | 41,322              | 26,900               | 26,900               | -                      | -                        | (26,900)                                | -100.0%                     |
| 13 WATER MAINTENANCE                   | 2,059,817           | 3,456,700            | 7,886,700            | 3,098,600              | 3,037,600                | (358,100)                               | -12.1%                      |
| 14 WATER TREATMENT PLANT               | 132,187             | 885,000              | 956,800              | 5,682,000              | 5,682,000                | 4,797,000                               | 542.0%                      |
| 15 TOTAL EXPENSES                      | 2,233,326           | 4,368,600            | 8,870,400            | 8,780,600              | 8,719,600                | 4,412,000                               | 99.6%                       |
| 16 TOTAL ENDING BUDGET BALANCES        | 8,605,036           | 2,680,700            | 93,500               | 143,500                | 204,500                  | (2,537,200)                             | -92.4%                      |
| 17 TOTAL BUDGET BALANCES & EXPENSES    | 10,838,361          | 7,049,300            | 8,963,900            | 8,924,100              | 8,924,100                | 1,874,800                               | 26.6%                       |
| <hr/>                                  |                     |                      |                      |                        |                          |   |                             |
|  | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY25 VS<br>FY25 BUDGET | POLICY                      |
|  |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |   |                             |
| 18 RESERVE BALANCES                    |                     |                      |                      |                        |                          |   |                             |
| 19 CAPITAL ASSET RESERVE-WATER         | 596,188             | 601,500              | 616,200              | 636,200                | 636,200                  | 34,700                                  | MIN \$500K                  |
| 20 IMPACT FEE RESERVE - WATER          | 2,012,713           | 1,815,200            | 2,082,713            | 2,132,713              | 2,132,713                | 317,513                                 | 20% of Rev.                 |

# Fiscal Year 2025/2026 Water Fund

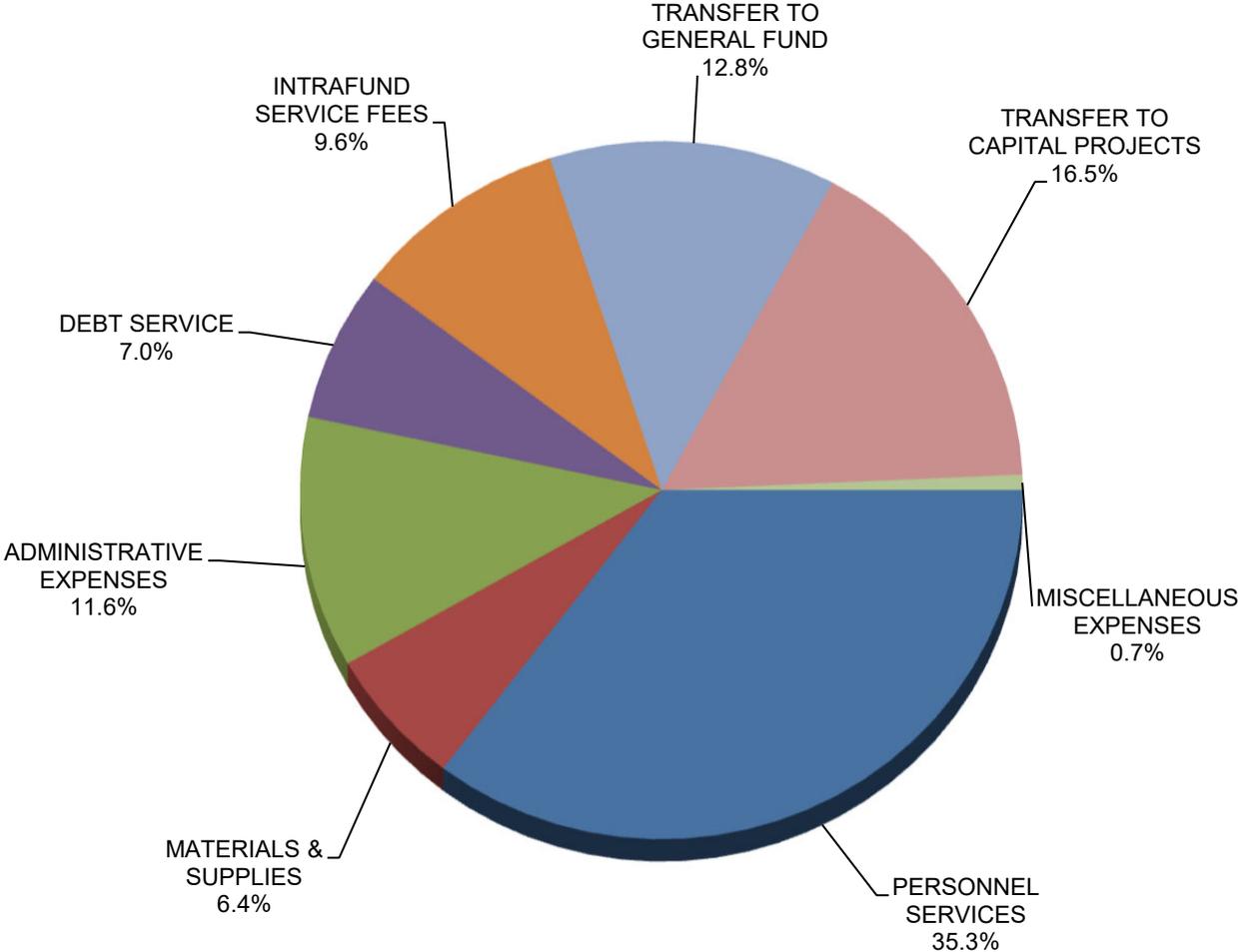
## Revenue



# 2025/2026 Budget Water Fund Expenses By Major Function



# 2025/2026 Budget Water Fund Expenses By Expense Category



**WASTEWATER FUND SUMMARY**

|  | 2023/2024         | 2024/25              | 2024/25           | 2025/2026         | 2025/2026         | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | % CHG<br>FY26 VS<br>FY25 VS |
|--|-------------------|----------------------|-------------------|-------------------|-------------------|---|-----------------------------|
|  | ACTUAL            | ORIGINAL<br>APPROVED |                   |                   |                   |   |                             |
| 1 BEGINNING BALANCE - WASTEWATER               | 2,360,100         | 3,942,400            | 3,942,400         | 3,507,000         | 3,507,000         | (435,400)                               | -11.0%                      |
| 2 <b>BASE REVENUE:</b>                         |                   |                      |                   |                   |                   |   |                             |
| 3 WASTEWATER SERVICES                          | 4,672,371         | 4,193,600            | 4,193,600         | 5,131,300         | 5,131,300         | 937,700                                 | 22.4%                       |
| 4 WASTEWATER TREATMENT SERVICES                | 3,369,660         | 3,672,600            | 3,672,600         | 4,775,400         | 4,775,400         | 1,102,800                               | 30.0%                       |
| 5 GROUNDWATER INFLOW ADJUSTMENT                | 2,180,803         | 1,977,400            | 1,977,400         | 2,369,800         | 2,369,800         | 392,400                                 | 19.8%                       |
| 6 WASTEWATER IMPACT FEES                       | 312,451           | 230,000              | 230,000           | 235,000           | 235,000           | 5,000                                   | 2.2%                        |
| 7 INTEREST - WASTEWATER                        | 298,597           | 100,000              | 100,000           | 200,000           | 200,000           | 100,000                                 | 100.0%                      |
| 8 MISCELLANEOUS SERVICE FEE                    | 25,243            | 50,200               | 50,200            | 200               | 200               | (50,000)                                | -99.6%                      |
| 9 <b>TOTAL REVENUES</b>                        | <b>10,909,125</b> | <b>10,223,800</b>    | <b>10,223,800</b> | <b>12,711,700</b> | <b>12,711,700</b> | <b>2,487,900</b>                        | <b>24.3%</b>                |
|  |                   |                      |                   |                   |                   | -                                       | 0.0%                        |
| 10 <b>DIRECT EXPENSES:</b>                     |                   |                      |                   |                   |                   |   |                             |
| 11 ENGINEERING & INSPECTION                    | 160,049           | 382,000              | 382,000           | 516,200           | 519,900           | 134,200                                 | 36.1%                       |
| 12 WASTEWATER MAINTENANCE                      | 1,311,525         | 1,369,000            | 1,369,000         | 1,524,400         | 1,524,400         | 155,400                                 | 11.4%                       |
| 13 <b>DIRECT EXPENDITURE SUBTOTAL</b>          | <b>1,471,573</b>  | <b>1,751,000</b>     | <b>1,751,000</b>  | <b>2,040,600</b>  | <b>2,044,300</b>  | <b>289,600</b>                          | <b>16.8%</b>                |
| 14 <b>OTHER EXPENSES:</b>                      |                   |                      |                   |                   |                   |   |                             |
| 15 DEBT SERVICE - WASTEWATER                   | 664,587           | 614,200              | 614,200           | 644,000           | 644,000           | 29,800                                  | 4.9%                        |
| 16 KENT COUNTY TREATMENT CHARGE                | 4,828,325         | 5,198,600            | 5,198,600         | 5,822,500         | 5,822,500         | 623,900                                 | 12.0%                       |
| 17 INTERFUND SERVICE FEES                      | 841,741           | 724,900              | 724,900           | 942,400           | 935,200           | 217,500                                 | 29.0%                       |
| 18 BANK & CREDIT CARD FEES                     | -                 | 6,000                | 6,000             | 6,000             | 6,000             | -                                       | 0.0%                        |
| 19 <b>OTHER EXPENSES SUBTOTAL</b>              | <b>6,444,653</b>  | <b>6,548,300</b>     | <b>6,548,300</b>  | <b>7,414,900</b>  | <b>7,407,700</b>  | <b>866,600</b>                          | <b>13.1%</b>                |
| 20 <b>TRANSFER TO:</b>                         |                   |                      |                   |                   |                   |   |                             |
| 21 GENERAL FUND FROM WASTEWATER                | 500,000           | 1,000,000            | 1,000,000         | 1,000,000         | 1,000,000         | -                                       | 0.0%                        |
| 22 WASTEWATER IMP AND EXT                      | 2,270,900         | 1,329,900            | 1,329,900         | 2,694,900         | 2,694,900         | 1,365,000                               | 102.6%                      |
| 23 ELETRIC FUND (ERP)                          | 25,000            | 25,000               | 25,000            | 25,000            | 25,000            | -                                       | 0.0%                        |
| 24 TRANSFER TO INVENTORY WRITE-OFFS            | 5,000             | 5,000                | 5,000             | 5,000             | 5,000             | -                                       | 0.0%                        |
| 25 <b>TRANSFER TO SUBTOTAL</b>                 | <b>3,021,010</b>  | <b>2,359,900</b>     | <b>2,359,900</b>  | <b>3,724,900</b>  | <b>3,724,900</b>  | <b>1,365,000</b>                        | <b>57.8%</b>                |
| 26 <b>TOTAL EXPENSES</b>                       | <b>10,937,237</b> | <b>10,659,200</b>    | <b>10,659,200</b> | <b>13,180,400</b> | <b>13,176,900</b> | <b>2,521,200</b>                        | <b>23.6%</b>                |
| 27 <b>BUDGET BALANCE WASTEWATER</b>            | <b>2,331,989</b>  | <b>3,507,000</b>     | <b>3,507,000</b>  | <b>3,038,300</b>  | <b>3,041,800</b>  | <b>(468,700)</b>                        | <b>-13.3%</b>               |
| 28 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b> | <b>13,269,225</b> | <b>14,166,200</b>    | <b>14,166,200</b> | <b>16,218,700</b> | <b>16,218,700</b> | <b>2,052,501</b>                        | <b>14.5%</b>                |
| 29 <b>EXCEEDS/(REMAINS)TO MEET REQMNT</b>      | <b>1,030,389</b>  | <b>2,271,200</b>     | <b>2,283,200</b>  | <b>1,512,900</b>  | <b>1,516,400</b>  |   |                             |

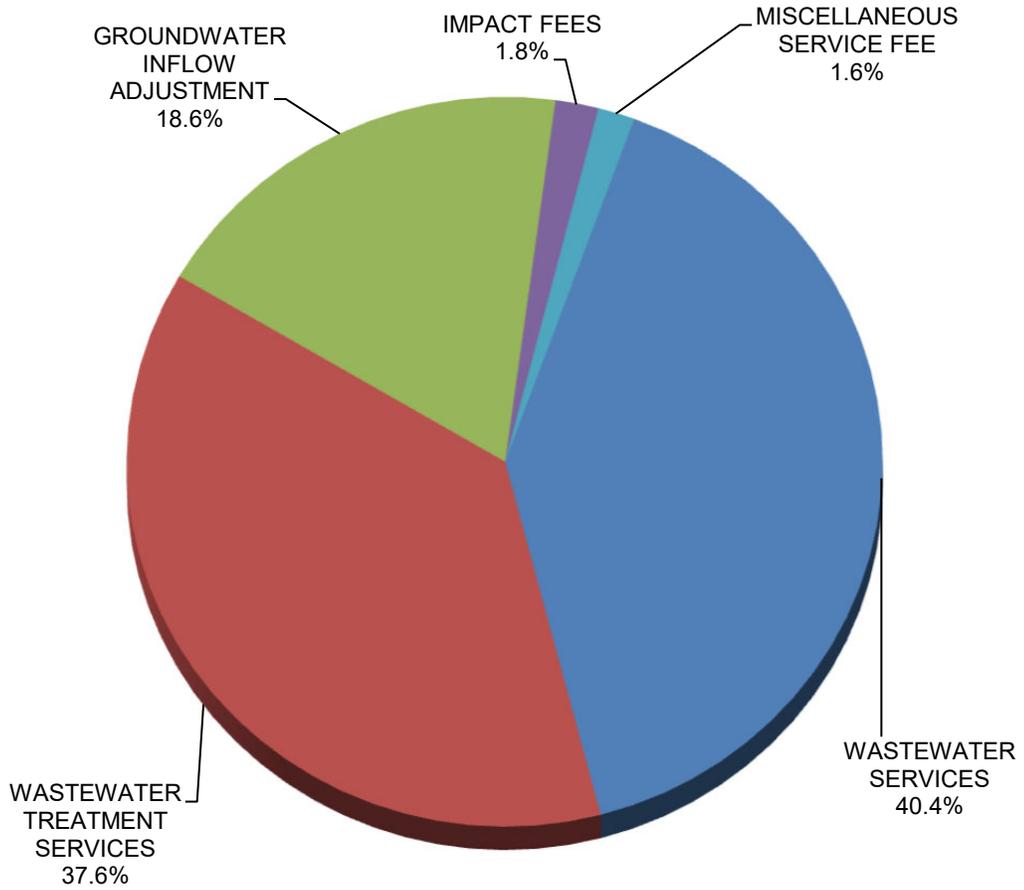
|                             | 2023/2024 | 2024/25              | 2024/25 | 2025/2026 | 2025/2026 | \$ DIFFERENCE<br>FY26 VS<br>FY25 BUDGET | POLICY |
|-----------------------------|-----------|----------------------|---------|-----------|-----------|---|--------|
|                             | ACTUAL    | ORIGINAL<br>APPROVED |         |           |           |   |        |
| 30 <b>RESERVE BALANCES</b>  |           |                      |         |           |           |   |        |
| 31 CONTINGENCY - WASTEWATER | 314,681   | 317,800              | 326,700 | 338,700   | 338,700   | 20,900                                  | \$250K |

**WASTEWATER IMPROVEMENT & EXTENSION FUND SUMMARY**

|  | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |                    | % CHG             |  |
|--|---------------------|----------------------|----------------------|------------------------|--------------------------|------------------------|--------------------|-------------------|--|
|  |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          | FY25 VS<br>FY25 BUDGET | FY25 VS<br>fy25 VS | FY25 VS<br>POLICY |  |
| 1 BEGINNING BALANCE - WASTEWATER               | 2,219,300           | 767,900              | 3,760,100            | 787,100                | 787,100                  | 19,200                 |                    | 2.5%              |  |
| 2 <b>TOTAL BEGINNING BALANCES</b>              | <b>2,219,300</b>    | <b>767,900</b>       | <b>3,760,100</b>     | <b>787,100</b>         | <b>787,100</b>           | <b>19,200</b>          |                    | <b>2.5%</b>       |  |
| 3 <b>REVENUES</b>                              |                     |                      |                      |                        |                          |                        |                    |                   |  |
| 4 TRANS FR OPERATING FUND - WW                 | 2,270,900           | 1,329,900            | 1,329,900            | 2,694,900              | 2,694,900                | 1,365,000              |                    | 102.6%            |  |
| 5 TRANSFER FR WASTEWATER IMPACT FEE            | -                   | 7,200                | 287,200              | 7,200                  | 7,200                    | -                      |                    | 0.0%              |  |
| 7 INTEREST INCOME                              | 26,700              | 20,000               | 20,000               | 50,000                 | 50,000                   | 30,000                 |                    | 150.0%            |  |
| 8 <b>EXPENSES</b>                              |                     |                      |                      |                        |                          |                        |                    |                   |  |
| 9 ENGINEERING & INSPECTION                     | -                   | 116                  | -                    | -                      | -                        | (116)                  |                    | -100.0%           |  |
| 10 WASTEWATER MAINTENANCE                      | 872,182             | 1,691,100            | 5,064,100            | 2,702,100              | 2,702,100                | 1,011,000              |                    | 59.8%             |  |
| 11 YEAR END ADJUSTMENT                         | -                   | -                    | -                    | -                      | -                        | -                      |                    | 0.0%              |  |
| TRANSFER TO IMPACT FEE RESV - WW               | -                   | -                    | -                    | -                      | -                        | -                      |                    | 0.0%              |  |
| 12 <b>TOTAL EXPENSES</b>                       | <b>872,182</b>      | <b>1,691,216</b>     | <b>5,064,100</b>     | <b>2,702,100</b>       | <b>2,702,100</b>         | <b>1,010,884</b>       |                    | <b>59.8%</b>      |  |
| 13 <b>TOTAL ENDING BUDGET BALANCES</b>         | <b>3,976,918</b>    | <b>787,784</b>       | <b>787,100</b>       | <b>837,100</b>         | <b>837,100</b>           | <b>49,316</b>          |                    | <b>6.3%</b>       |  |
| 14 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b> | <b>4,849,100</b>    | <b>2,479,000</b>     | <b>5,851,200</b>     | <b>3,539,200</b>       | <b>3,539,200</b>         | <b>1,060,200</b>       |                    | <b>42.8%</b>      |  |
|  |                     |                      |                      |                        |                          |                        |                    |                   |  |
|  | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |                    | % CHG             |  |
|  |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          | FY25 VS<br>FY25 BUDGET |                    | FY25 VS<br>POLICY |  |
| 15 <b>RESERVE BALANCES</b>                     |                     |                      |                      |                        |                          |                        |                    |                   |  |
| 16 CAPITAL ASSET RESERVE-WASTEWATER            | 594,824             | 601,500              | 614,800              | 634,800                | 634,800                  | 33,300                 |                    | MIN \$500K        |  |
| 17 IMPACT FEE RESERVE - WASTEWATER             | 5,864,589           | 5,142,900            | 6,064,600            | 6,264,600              | 6,264,600                | 1,121,700              |                    | 20% of Rev.       |  |

# Fiscal Year 2025/2026 Wastewater Fund

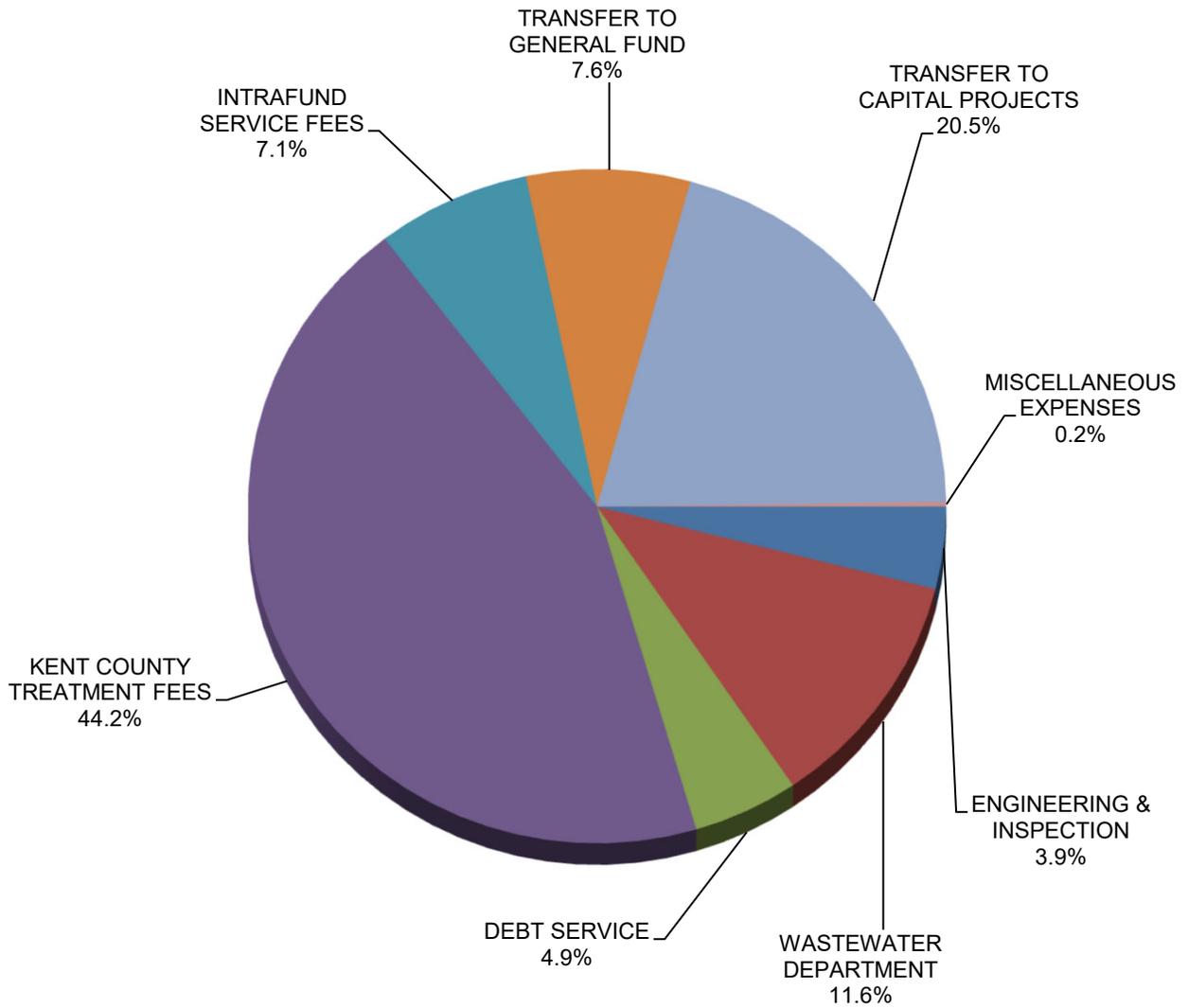
## Revenue



FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

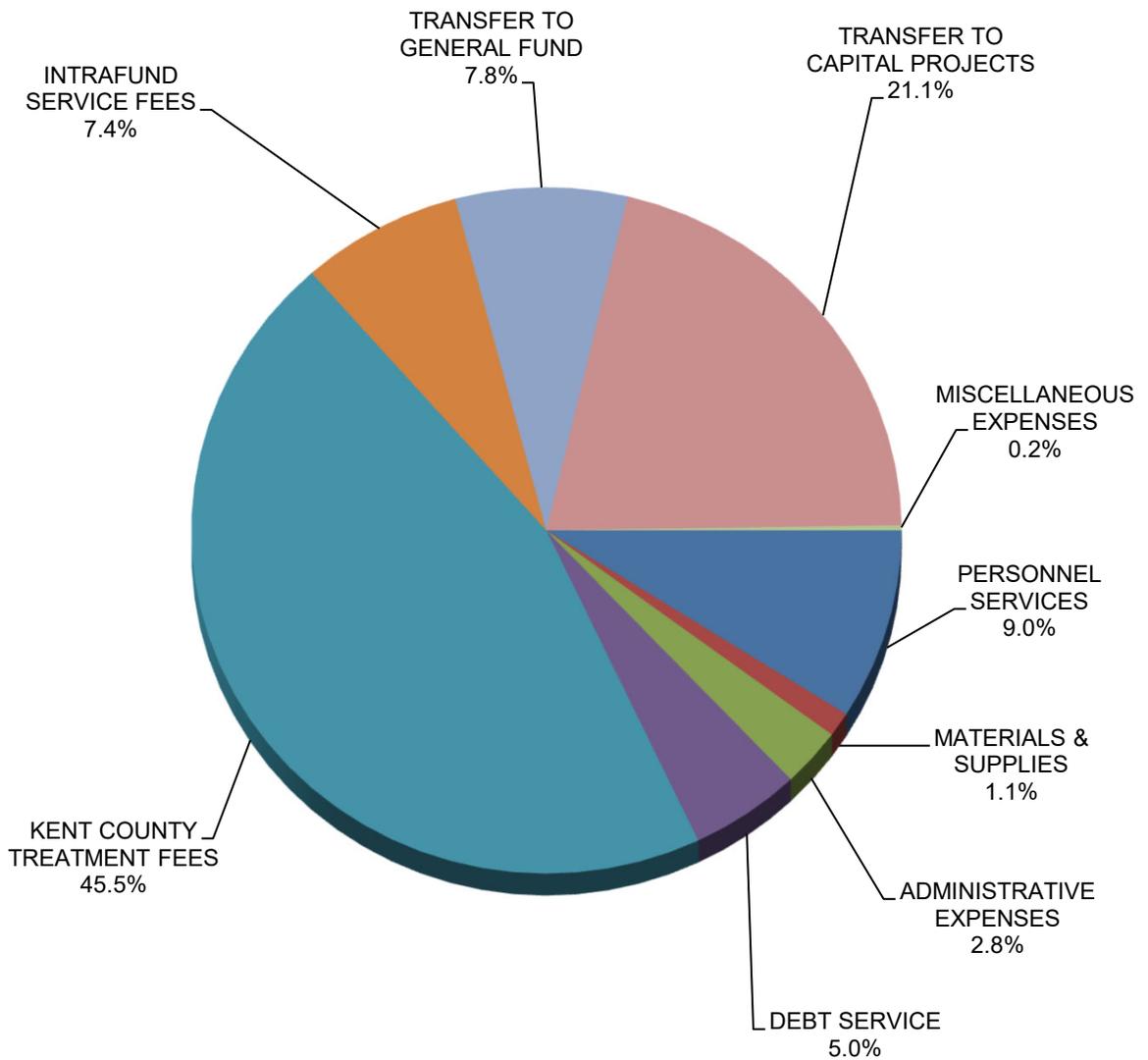
# 2025/2026 Budget Wastewater Fund Expenses

## By Major Function



FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

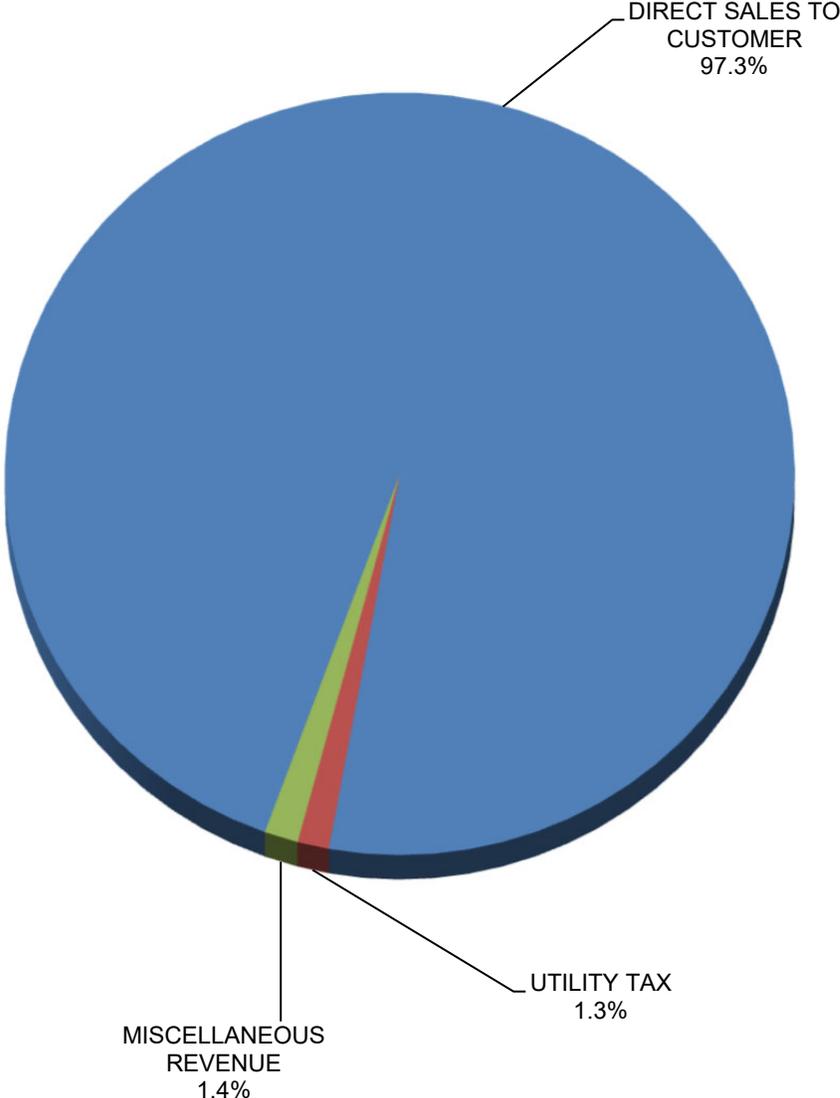
# 2025/2026 Budget Wastewater Fund Expenses By Expense Category





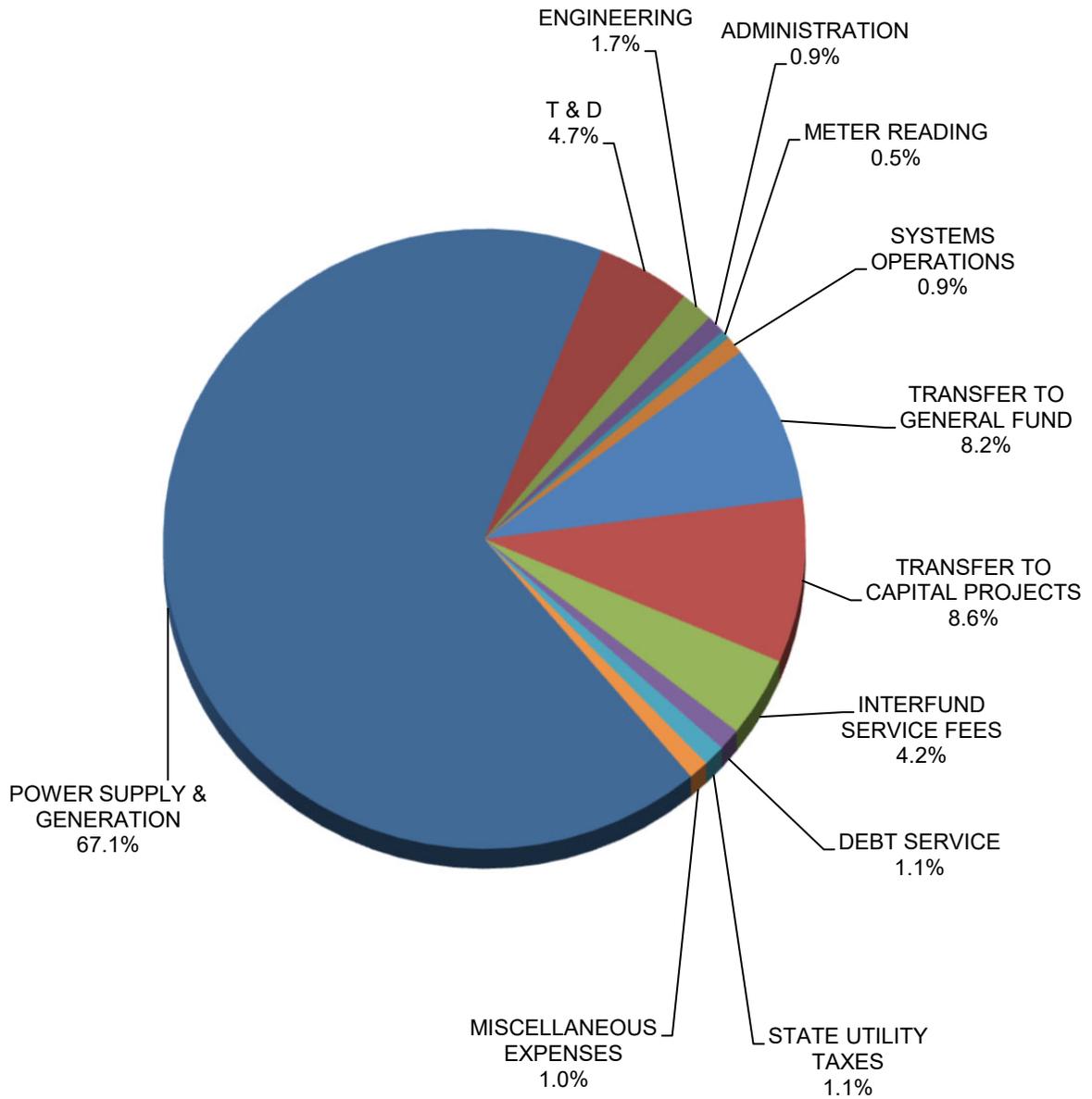
# Electric Fund Fiscal Year 2025/2026

## Revenue



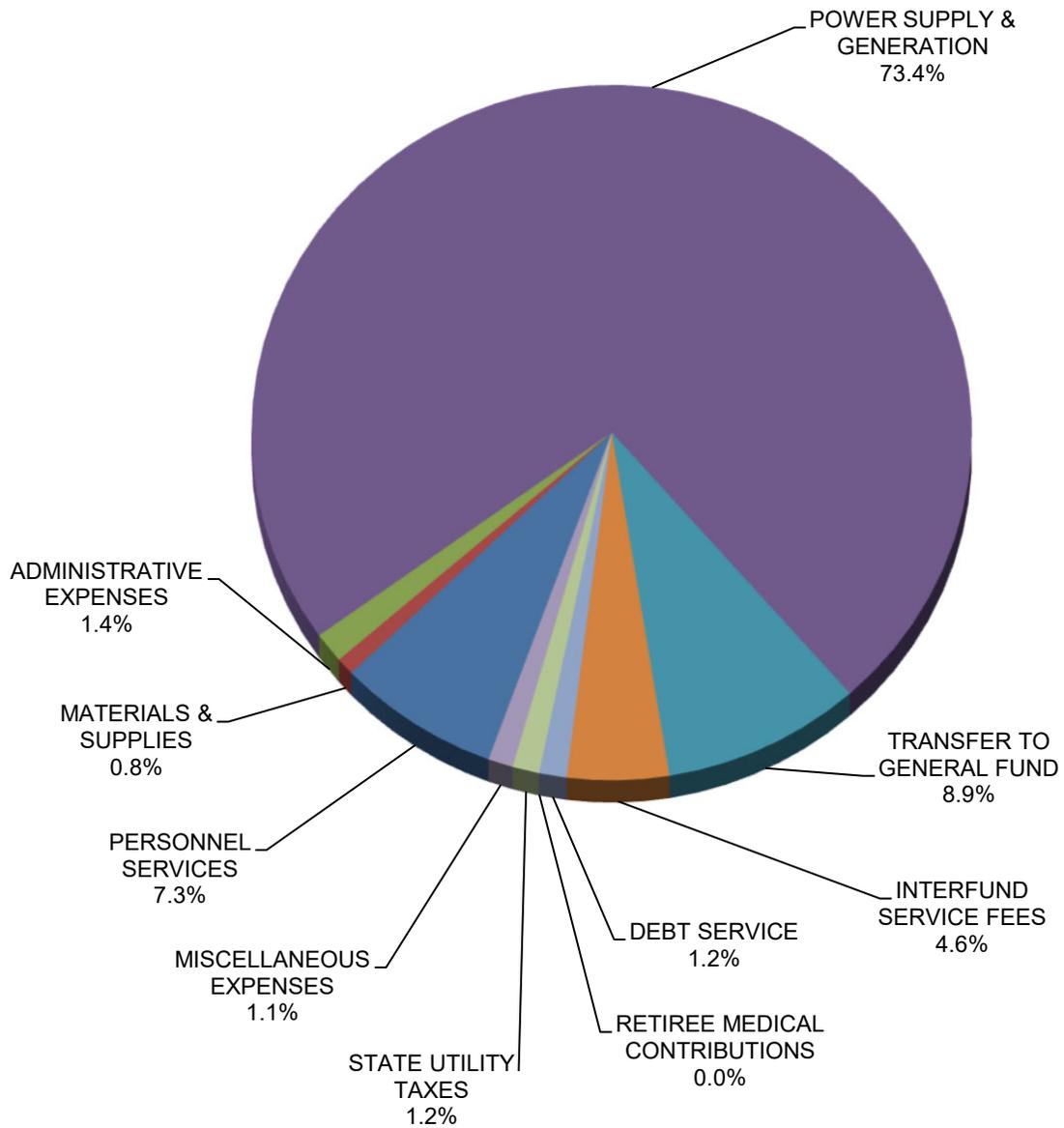
FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

**Electric Fund  
Fiscal Year 2025/2026  
Expense by Major Function**



# Electric Fund Fiscal Year 2025/2026

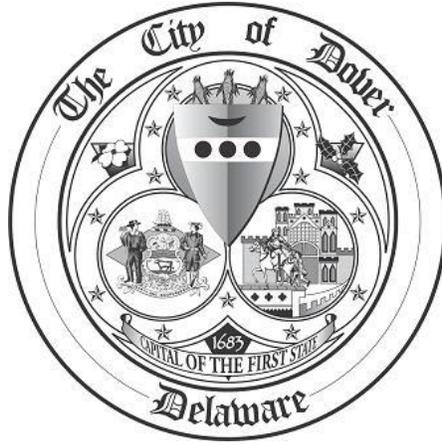
## Expense by Category



**ELECTRIC IMPROVEMENT & EXTENSION FUND SUMMARY**

|                                    | 2023/2024  | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY25 VS<br>FY25 BUDGET | % CHG<br>FY25 VS<br>fy25 VS |
|------------------------------------|------------|----------------------|----------------------|------------------------|--------------------------|---|-----------------------------|
|                                    | ACTUAL     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |   |                             |
| 1 BEGINNING BALANCE                | 24,439,400 | 33,165,000           | 19,464,374           | 7,761,874              | 7,761,874                | (25,403,126)                            | -76.6%                      |
| 2 REVENUES                         |            |                      |                      |                        |                          |   |                             |
| 3 TRANSFER FROM ELECTRIC           | -          | -                    | -                    | 17,738,300             | 10,538,300               | 17,738,300                              | 0.0%                        |
| 4 STATE GRANTS                     | 924,661    | -                    | -                    | -                      | -                        | -                                       | 0.0%                        |
| 5 GENERAL SERVICE BILLING          | 1,328,019  | 1,000,000            | 1,000,000            | 200,000                | 200,000                  | (800,000)                               | -80.0%                      |
| 6 TRF FROM FUTURE CAPACITY         | -          | 2,000,000            | 2,000,000            | -                      | -                        | (2,000,000)                             | -100.0%                     |
| 7 TOTAL REVENUES                   | 2,416,014  | 3,000,000            | 3,000,000            | 17,938,300             | 10,738,300               | 14,938,300                              | 257.9%                      |
| 8 TOTALS                           | 26,855,414 | 36,165,000           | 22,464,374           | 25,700,174             | 18,500,174               | (10,464,826)                            | -48.8%                      |
| 9 EXPENSES                         |            |                      |                      |                        |                          |   |                             |
| 10 ELECTRIC ADMINISTRATION         | 1,437,500  | -                    | 1,078,600            | 60,000                 | 60,000                   | 60,000                                  | 0.0%                        |
| 11 ELECTRIC GENERATION             | 6,340,419  | 470,000              | 2,233,000            | 460,000                | 460,000                  | (10,000)                                | -2.1%                       |
| 12 TRANSMISSION AND DISTRIBUTION   | 2,060,304  | 3,090,000            | 3,905,400            | 2,600,000              | 2,400,000                | (490,000)                               | -22.3%                      |
| 13 ELECTRICAL ENGINEERING          | 4,663,817  | 3,986,000            | 7,485,500            | 12,964,000             | 5,964,000                | 8,978,000                               | 49.6%                       |
| 14 METER READING                   | -          | -                    | -                    | 50,800                 | 50,800                   | 50,800                                  | 0.0%                        |
| 15 ERP SYSTEM                      | -          | -                    | -                    | 1,803,500              | 1,803,500                | 1,803,500                               | 0.0%                        |
| 16 TOTAL EXPENSES                  | 14,502,040 | 7,546,000            | 14,702,500           | 17,938,300             | 10,738,300               | 10,392,300                              | 42.3%                       |
| 17 BUDGET BALANCE                  | 12,353,374 | 28,619,000           | 7,761,874            | 7,761,874              | 7,761,874                | (20,857,126)                            | -72.9%                      |
| 18 TOTAL BUDGET BALANCE & EXPENSES | 26,855,414 | 36,165,000           | 22,464,374           | 25,700,174             | 18,500,174               | (10,464,826)                            | -48.8%                      |
|                                    |            |                      |                      |                        |                          |   |                             |
|                                    | 2023/2024  | 2024/25              |                      | 2025/2026<br>REQUESTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE<br>FY25 VS<br>FY25 BUDGET | POLICY                      |
|                                    | ACTUAL     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                        |                          |   |                             |
| 19 RESERVE BALANCES                |            |                      |                      |                        |                          |   |                             |
| 20 DEPRECIATION RESERVE            | 21,778,487 | 13,517,800           | 19,616,687           | 20,416,687             | 20,416,687               | 6,898,887                               | Min \$10M                   |
| 21 FUTURE CAPACITY RESERVE         | 14,920,327 | 12,716,900           | 15,490,300           | 15,990,300             | 15,990,300               | 3,273,400                               | Min \$10M                   |





**THIS PAGE INTENTIONALLY LEFT BLANK**

# PERSONNEL SUMMARY

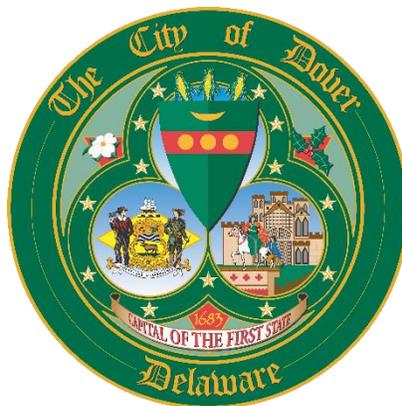
**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

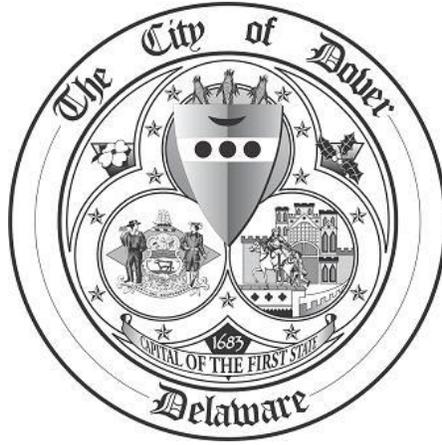
*PERSONNEL TABLE*

*PERSONNEL COST SUMMARY*

*OVERTIME TRENDS*

*STRATEGIC REQUESTS*





**THIS PAGE INTENTIONALLY LEFT BLANK**

FY 2026 DRAFT ANNUAL OPERATING BUDGET - DOVER, DELAWARE

City of Dover  
Fiscal Year 2026 Budget  
Personnel Table

| DEPT/DIVISION                       | 2023-2024    | 2024-2025    | 2025-2026    |            |
|-------------------------------------|--------------|--------------|--------------|------------|
|                                     | BUDGET       | BUDGET       | RECOMMENDED  | CHANGE     |
| CITY CLERK                          | 4.0          | 4.0          | 4.0          | 0.0        |
| CITY MANAGER                        | 5.0          | 5.0          | 4.0          | (1.0)      |
| CODE ENFORCEMENT                    | 6.0          | 6.0          | 6.0          | 0.0        |
| CUSTOMER SERVICES                   | 15.0         | 15.0         | 15.0         | 0.0        |
| FACILITIES MAINTENANCE              | 6.0          | 6.0          | 6.0          | 0.0        |
| FINANCE                             | 8.0          | 8.0          | 8.0          | 0.0        |
| FIRE DEPARTMENT                     | 6.0          | 6.0          | 6.0          | 0.0        |
| FLEET MAINTENANCE                   | 5.0          | 5.0          | 5.0          | 0.0        |
| GROUNDS                             | 14.0         | 14.0         | 14.0         | 0.0        |
| HUMAN RESOURCES                     | 4.0          | 4.0          | 4.0          | 0.0        |
| INFORMATION TECHNOLOGY              | 5.0          | 5.0          | 5.0          | 0.0        |
| INSPECTIONS                         | 6.0          | 6.0          | 6.0          | 0.0        |
| LIBRARY                             | 14.0         | 14.0         | 14.0         | 0.0        |
| LIFE SAFETY                         | 4.0          | 4.0          | 5.0          | 1.0        |
| MAYOR                               | 2.0          | 2.0          | 2.0          | 0.0        |
| PARKS AND RECREATION                | 10.0         | 10.0         | 10.0         | 0.0        |
| PLANNING                            | 6.0          | 6.0          | 6.0          | 0.0        |
| POLICE - TOTAL*                     | 145.0        | 145.0        | 147.0        | 2.0        |
| PROCUREMENT AND INVENTORY           | 5.0          | 5.0          | 5.0          | 0.0        |
| PUBLIC WORKS - ADMINISTRATION       | 5.0          | 5.0          | 4.0          | (1.0)      |
| PUBLIC WORKS - ENGINEERING          | 2.0          | 2.0          | 2.0          | 0.0        |
| STREETS                             | 7.0          | 7.0          | 7.0          | 0.0        |
| STORMWATER                          | 8.0          | 8.0          | 8.0          | 0.0        |
| <b>SANITATION</b>                   | <b>11.0</b>  | <b>11.0</b>  | <b>11.0</b>  | <b>0.0</b> |
| <b>GENERAL FUND AND CDBG TOTAL</b>  | <b>303.0</b> | <b>303.0</b> | <b>304.0</b> | <b>1.0</b> |
| ELECTRIC ADMINISTRATION             | 3.0          | 3.0          | 3.0          | 0.0        |
| ELECTRIC SYSTEM OPERATIONS          | 5.0          | 5.0          | 5.0          | 0.0        |
| ELECTRIC ENGINEERING                | 11.0         | 11.0         | 11.0         | 0.0        |
| ELECTRIC T & D                      | 24.0         | 24.0         | 24.0         | 0.0        |
| METER READING - CUSTOMER SERVICE    | 4.0          | 4.0          | 4.0          | 0.0        |
| <b>ELECTRIC FUND TOTAL</b>          | <b>47.0</b>  | <b>47.0</b>  | <b>47.0</b>  | <b>0.0</b> |
| WATER ENGINEERING                   | 2.5          | 2.5          | 2.5          | 0.0        |
| WASTEWATER ENGINEERING              | 2.5          | 2.5          | 4.5          | 2.0        |
| WATER MAINTENANCE                   | 6.0          | 6.0          | 7.0          | 1.0        |
| WASTEWATER MAINTENANCE              | 11.0         | 11.0         | 11.0         | 0.0        |
| WATER TREATMENT PLANT               | 14.0         | 14.0         | 14.0         | 0.0        |
| <b>WATER/WASTEWATER FUNDS TOTAL</b> | <b>36.0</b>  | <b>36.0</b>  | <b>39.0</b>  | <b>3.0</b> |
| <b>TOTAL FULL-TIME PERSONNEL</b>    | <b>386.0</b> | <b>386.0</b> | <b>390.0</b> | <b>4.0</b> |

\*109 Officers; 38 Civilians - 147 Total Employees

| DEPT/DIVISION                    | 2023-2024    | 2024-2025    | 2025-2026    |            |
|----------------------------------|--------------|--------------|--------------|------------|
|                                  | BUDGET       | BUDGET       | RECOMMENDED  | CHANGE     |
| <b>PART-TIME PERSONNEL</b>       |              |              |              |            |
| CITY CLERK                       | 0.0          | 0.0          | 0.0          | 0.0        |
| CITY COUNCIL COMMITTEES          | 17.0         | 19.0         | 19.0         | 0.0        |
| CITY MANAGER                     | 0.0          | 0.0          | 0.0          | 0.0        |
| PLANNING COMMISSION              | 14.0         | 14.0         | 14.0         | 0.0        |
| FIRE (5 On Call Dispatchers)     | 9.0          | 9.0          | 9.0          | 0.0        |
| GROUNDS                          | 0.0          | 0.0          | 0.0          | 0.0        |
| PARKS AND RECREATION             | 15.0         | 15.0         | 15.0         | 0.0        |
| LIBRARY                          | 18.0         | 18.0         | 18.0         | 0.0        |
| POLICE CADET/PART TIME POSITIONS | 7.0          | 8.0          | 8.0          | 0.0        |
| PROCUREMENT AND INVENTORY        | 1.0          | 1.0          | 1.0          | 0.0        |
| CUSTOMER SERVICES                | 0.0          | 0.0          | 0.0          | 0.0        |
| METER READING - CUSTOMER SERVICE | 0.0          | 0.0          | 0.0          | 0.0        |
| FINANCE                          | 0.0          | 0.0          | 0.0          | 0.0        |
| INFORMATION TECHNOLOGY           | 0.0          | 0.0          | 0.0          | 0.0        |
| HUMAN RESOURCES                  | 0.0          | 0.0          | 0.0          | 0.0        |
| ELECTRIC ENGINEERING             | 0.0          | 0.0          | 0.0          | 0.0        |
| COMMUNITY DEVELOPMENT GRANT      | 0.0          | 0.0          | 0.0          | 0.0        |
| SUBSTANCE ABUSE GRANT            | 10.0         | 10.0         | 10.0         | 0.0        |
| <b>TOTAL PART-TIME PERSONNEL</b> | <b>91.0</b>  | <b>94.0</b>  | <b>94.0</b>  | <b>0.0</b> |
| <b>TOTAL PERSONNEL</b>           | <b>477.0</b> | <b>480.0</b> | <b>484.0</b> | <b>4.0</b> |

FY 2026 DRAFT ANNUAL OPERATING BUDGET - DOVER, DELAWARE

| City of Dover<br>2025-2026<br>BUDGET<br>Total City Personnel by Fund |                |                          |                      |                               |                     |                      |                      |                      |                      |
|--|----------------|--------------------------|----------------------|-------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Dept/Div Number  | # of Positions | Division Title           | Base Pay 51011       | Bonus/Allow./SD On Call 51011 | Overtime 51012      | Part Time/Temp 51013 | Total Wages          | Total Benefits       | Total Personnel      |
| 1100-511   | 4              | City Clerk               | \$ 293,500           | \$ 2,400                      | \$ -                | \$ -                 | \$ 295,900           | \$ 144,600           | \$ 440,500           |
| 1200-512   | 21             | City Council             | 192,900              | -                             | -                   | -                    | 192,900              | 15,400               | 208,300              |
| 1600-533   | 20             | Planning                 | 556,500              | (18,400)                      | 13,000              | 9,000                | 560,100              | 416,900              | 977,000              |
| 2100-515   | 4              | City Manager             | 487,700              | 3,100                         | -                   | -                    | 490,800              | 533,800              | 1,024,600            |
| 3100-518   | 4              | Human Resources          | 305,100              | 9,300                         | -                   | -                    | 314,400              | 87,900               | 402,300              |
| 3200-519   | 2              | Mayor                    | 110,800              | -                             | -                   | -                    | 110,800              | 63,100               | 173,900              |
| 1400-514   | 15             | Fire                     | 385,800              | 5,800                         | 55,200              | 31,000               | 477,800              | 141,000              | 618,800              |
| 1600-531   | 5              | Life Safety              | 482,500              | 300                           | 29,900              | -                    | 512,700              | 491,500              | 1,004,200            |
| 1600-532   | 6              | Code Enforcement         | 386,600              | -                             | 14,300              | -                    | 400,900              | 199,200              | 600,100              |
| 1600-534   | 6              | Building Inspections     | 361,600              | -                             | 13,000              | -                    | 374,600              | 252,500              | 627,100              |
| 1700-542   | 38             | Civilian Police          | 2,536,500            | 40,600                        | 187,900             | 182,200              | 2,947,200            | 1,838,400            | 4,785,600            |
| 1700-543   | 109            | Law Enforcement          | 11,071,500           | 179,200                       | 962,700             | -                    | 12,213,400           | 6,094,600            | 18,308,000           |
| 1700-544   | 0              | Police Extra Duty        | 800,000              | -                             | -                   | -                    | 800,000              | 110,700              | 910,700              |
| 2400-551   | 4              | Public Works Admin       | 312,300              | 2,500                         | 400                 | -                    | 315,200              | 381,500              | 696,700              |
| 1800-554   | 7              | Streets                  | 387,300              | 1,700                         | 13,200              | -                    | 402,200              | 271,800              | 674,000              |
| 1800-555   | 11             | Sanitation               | 637,300              | 1,600                         | 17,000              | -                    | 655,900              | 635,300              | 1,291,200            |
| 1800-560   | 8              | Stormwater               | 422,000              | 2,200                         | 10,200              | -                    | 434,400              | 211,800              | 646,200              |
| 2500-552   | 6              | Facilities               | 344,400              | -                             | 7,500               | -                    | 351,900              | 230,800              | 582,700              |
| 2600-553   | 2              | Public Works Engineering | 147,500              | 2,200                         | 2,500               | -                    | 152,200              | 72,900               | 225,100              |
| 1500-523   | 32             | Library                  | 869,400              | 9,000                         | -                   | 368,100              | 1,246,500            | 722,900              | 1,969,400            |
| 1500-522   | 14             | Grounds                  | 827,100              | -                             | 28,400              | -                    | 855,500              | 821,100              | 1,676,600            |
| 1500-525   | 25             | Recreation               | 623,700              | 4,800                         | 10,000              | 180,900              | 819,400              | 481,300              | 1,300,700            |
| 2700-571   | 6              | Procurement & Inventory  | 363,500              | -                             | 1,400               | 25,900               | 390,800              | 210,600              | 601,400              |
| 2800-572   | 5              | Fleet Maintenance        | 334,700              | -                             | 5,300               | -                    | 340,000              | 254,400              | 594,400              |
| 2200-516   | 5              | Information Technology   | 427,800              | -                             | 1,600               | -                    | 429,400              | 287,500              | 716,900              |
| 2300-517   | 8              | Finance                  | 600,900              | 7,700                         | -                   | -                    | 608,600              | 246,600              | 855,200              |
| 2900-529   | 15             | Customer Service         | 854,400              | -                             | 3,300               | -                    | 857,700              | 511,900              | 1,369,600            |
| <b>Total General Fund</b>  |                |                          | <b>\$ 25,123,300</b> | <b>\$ 254,000</b>             | <b>\$ 1,376,800</b> | <b>\$ 797,100</b>    | <b>\$ 27,551,200</b> | <b>\$ 15,730,000</b> | <b>\$ 43,281,200</b> |
| Dept/Div Number  | # of Positions | Division Title           | Base Pay 10-11       | Bonus/Allow./SD On Call 10-11 | Overtime 10-12      | Part Time/Temp 10-13 | Total Wages          | Total Benefits       | Total Personnel      |
| 2600-553   | 2.5            | Water Engineering        | \$ 235,600           | \$ 3,700                      | \$ -                | \$ -                 | \$ 239,300           | \$ 111,100           | \$ 350,400           |
| 6800-568   | 7              | Water Maintenance        | 484,500              | 13,300                        | 16,700              | -                    | 514,500              | 303,600              | 818,100              |
| 7600-576   | 14             | Water Treatment          | 1,091,900            | 23,000                        | 35,700              | -                    | 1,150,600            | 649,700              | 1,800,300            |
| 2600-553   | 2.5            | Wastewater Engineering   | 313,900              | -                             | 2,900               | -                    | 316,800              | 135,700              | 452,500              |
| 6900-569   | 11             | Wastewater Maintenance   | 632,400              | 18,800                        | 53,200              | -                    | 704,400              | 340,000              | 1,044,400            |
| <b>Total Water/Wastewater Fund</b>                                   |                |                          | <b>\$ 2,758,300</b>  | <b>\$ 58,800</b>              | <b>\$ 108,500</b>   | <b>\$ -</b>          | <b>\$ 2,925,600</b>  | <b>\$ 1,540,100</b>  | <b>\$ 4,465,700</b>  |
| Dept/Div Number  | # of Positions | Division Title           | Base Pay 10-11       | Bonus/Allow./SD On Call 10-11 | Overtime 10-12      | Part Time/Temp 10-13 | Total Wages          | Total Benefits       | Total Personnel      |
| 8300-563   | 11             | Engineering              | 1,132,600            | 19,800                        | 17,200              | -                    | 1,169,600            | 513,000              | 1,682,600            |
| 8200-562   | 24             | T & D                    | \$ 2,633,100         | \$ 45,100                     | \$ 188,100          | \$ -                 | \$ 2,866,300         | \$ 1,514,300         | \$ 4,380,600         |
| 8400-564   | 3              | Administration           | 293,800              | -                             | -                   | -                    | 293,800              | 139,300              | 433,100              |
| 8500-565   | 4              | Meter Reading            | 260,300              | 24,000                        | 26,400              | -                    | 310,700              | 212,400              | 523,100              |
| 8600-526   | 5              | System Operators         | 617,100              | 13,000                        | 149,600             | -                    | 779,700              | 379,700              | 1,159,400            |
| <b>Total Electric Fund</b>   |                |                          | <b>\$ 4,936,900</b>  | <b>\$ 101,900</b>             | <b>\$ 381,300</b>   | <b>\$ -</b>          | <b>\$ 5,420,100</b>  | <b>\$ 2,758,700</b>  | <b>\$ 8,178,800</b>  |
| Dept/Div Number  | # of Positions | Division Title           | Base Pay 10-11       | Bonus/Allow./SD On Call 10-11 | Overtime 10-12      | Part Time/Temp 10-13 | Total Wages          | Total Benefits       | Total Personnel      |
| 9900-596   | 0              | CDBG                     | \$ -                 | \$ 35,000                     | \$ -                | \$ -                 | \$ 35,000            | \$ -                 | \$ 35,000            |
| 9900-542   | 6              | Police Cadet Program     | -                    | -                             | -                   | -                    | -                    | -                    | -                    |
| 1500-581   | 10             | Substance Abuse Grant    | -                    | -                             | -                   | 53,900               | 53,900               | 4,300                | 58,200               |
| <b>Total Grant Funds</b>   |                |                          | <b>\$ -</b>          | <b>\$ 35,000</b>              | <b>\$ -</b>         | <b>\$ 53,900</b>     | <b>\$ 88,900</b>     | <b>\$ 4,300</b>      | <b>\$ 93,200</b>     |
| <b>482 GRAND TOTAL</b>   |                |                          | <b>\$ 32,818,500</b> | <b>\$ 449,700</b>             | <b>\$ 1,866,600</b> | <b>\$ 851,000</b>    | <b>\$ 35,985,800</b> | <b>\$ 20,033,100</b> | <b>\$ 56,018,900</b> |

CITY OF DOVER  
OVERTIME COMPARISON  
FISCAL YEAR 2023 THROUGH 2026

| DEPARTMENT                  | 2023 |                  |                  |                 | 2024          |                  |                  |                  | 2025 (through April) |                     |                     |               | 2026         |                  |
|-----------------------------|------|------------------|------------------|-----------------|---------------|------------------|------------------|------------------|----------------------|---------------------|---------------------|---------------|--------------|------------------|
|                             | #    | Orig. Budget     | Actual           | Variance        | % To Date     | Orig. Budget     | Actual           | Variance         | % To Date            | Orig. Budget        | Actual              | Variance      | % To Date    | Proposed         |
| CITY CLERK                  |      | -                | 881              | (881)           | ---           | -                | 6,639            | (6,639)          | 100.0%               | -                   | 929.37              | (929)         | 100.0%       | -                |
| PLANNING                    |      | 7,000            | 7,398            | (398)           | 105.7%        | 6,300            | 9,296            | (2,996)          | 147.6%               | 11,700.00           | 8,163.51            | 3,536         | 69.8%        | 13,000           |
| CITY MANAGER                |      | 5,400            | 5,293            | 107             | 98.0%         | 4,800            | 23,056           | (18,256)         | 480.3%               | 3,400.00            | 15,057.73           | (11,658)      | 442.9%       | -                |
| HUMAN RESOURCES             |      | -                | 227              | (227)           | ---           | -                | -                | 0                | 0.0%                 | -                   | -                   | -             | 0.0%         | -                |
| MAYOR                       |      | -                | -                | 0               | ---           | -                | -                | 0                | 0.0%                 | -                   | -                   | -             | 0.0%         | -                |
| FIRE                        |      | 25,000           | 76,887           | (51,887)        | 307.5%        | 37,200           | 64,643           | (27,443)         | 173.8%               | 61,200.00           | 61,658.87           | (459)         | 100.7%       | 55,200           |
| LIFE SAFETY                 |      | 9,000            | 10,833           | (1,833)         | 120.4%        | 11,900           | 5,188            | 6,712            | 43.6%                | 39,400.00           | 13,525.13           | 25,875        | 34.3%        | 29,900           |
| CODE ENFORCEMENT            |      | 5,000            | 3,737            | 1,263           | 74.7%         | 5,600            | 2,562            | 3,038            | 45.8%                | 4,600.00            | 365.38              | 4,235         | 7.9%         | 14,300           |
| PUBLIC INSPECTIONS          |      | 8,000            | 4,930            | 3,070           | 61.6%         | 11,100           | 6,316            | 4,784            | 56.9%                | 7,300.00            | 9,309.97            | (2,010)       | 127.5%       | 13,000           |
| POLICE CIVILIAN             |      | 163,600          | 169,637          | (6,037)         | 103.7%        | 189,200          | 225,609          | (36,409)         | 119.2%               | 167,900.00          | 189,718.16          | (21,818)      | 113.0%       | 187,900          |
| POLICE LAW ENFORCEMENT      |      | 650,000          | 728,180          | (78,180)        | 112.0%        | 738,100          | 941,196          | (203,096)        | 127.5%               | 761,100.00          | 822,786.95          | (61,687)      | 108.1%       | 962,700          |
| PW ADMINISTRATION           |      | -                | -                | 0               | ---           | 400              | -                | 400              | 0.0%                 | 800.00              | -                   | 800           | 0.0%         | 400              |
| STREET                      |      | 11,400           | 4,755            | 6,645           | 41.7%         | 15,600           | 7,805            | 7,795            | 50.0%                | 16,000.00           | 10,326.47           | 5,674         | 64.5%        | 13,200           |
| SANITATION                  |      | 17,300           | 7,264            | 10,036          | 42.0%         | 20,700           | 11,270           | 9,430            | 54.4%                | 21,000.00           | 13,105.36           | 7,895         | 62.4%        | 17,000           |
| GROUNDS                     |      | 10,700           | 13,730           | (3,030)         | 128.3%        | 18,100           | 22,661           | (4,561)          | 125.2%               | 27,200.00           | 24,689.96           | 2,510         | 90.8%        | 28,400           |
| STORMWATER                  |      | 8,800            | 1,243            | 7,557           | 14.1%         | 11,100           | 4,847            | 6,253            | 43.7%                | 11,400.00           | 6,811.55            | 4,588         | 59.8%        | 10,200           |
| FACILITIES MANAGEMENT       |      | 5,000            | 3,384            | 1,616           | 67.7%         | 5,000            | 1,309            | 3,691            | 26.2%                | 8,100.00            | 3,242.90            | 4,857         | 40.0%        | 7,500            |
| PW ENGINEERING              |      | 1,300            | 1,855            | (555)           | 142.7%        | 1,600            | 2,201            | (601)            | 137.6%               | 1,800.00            | 1,985.46            | (185)         | 110.3%       | 2,500            |
| LIBRARY                     |      | -                | 117              | (117)           | ---           | -                | -                | 0                | 0.0%                 | -                   | -                   | -             | 0.0%         | -                |
| PARKS & RECREATION          |      | 2,700            | 6,099            | (3,399)         | 225.9%        | 3,900            | 8,524            | (4,624)          | 218.6%               | 6,400.00            | 14,809.07           | (8,409)       | 231.4%       | 10,000           |
| PROCUREMENT & INVENTORY     |      | 1,400            | 373              | 1,027           | 26.7%         | 1,700            | 1,113            | 587              | 65.5%                | 1,400.00            | 969.39              | 431           | 69.2%        | 1,400            |
| VEHICLE MAINTENANCE         |      | 5,000            | 2,071            | 2,929           | 41.4%         | 5,900            | 4,429            | 1,471            | 75.1%                | 5,100.00            | 7,299.86            | (2,200)       | 143.3%       | 5,300            |
| INFORMATION TECHNOLOGIES    |      | 1,800            | 878              | 922             | ---           | 2,000            | 1,634            | 366              | 81.7%                | 1,200.00            | 1,590.02            | (390)         | 132.5%       | 1,600            |
| FINANCE                     |      | -                | -                | 0               | ---           | -                | -                | 0                | 0.0%                 | -                   | -                   | -             | 0.0%         | -                |
| CUSTOMER SERVICES           |      | 400              | 9,947            | (9,547)         | ---           | 11,900           | (332)            | 12,232           | -2.8%                | -                   | -                   | -             | 0.0%         | 3,300            |
| WATER ENGINEERING           |      | -                | 10               | (10)            | ---           | -                | -                | 0                | 0.0%                 | -                   | -                   | -             | 0.0%         | -                |
| WATER                       |      | 20,800           | 14,659           | 6,141           | 70.5%         | 29,500           | 15,139.63        | 14,360           | 51.3%                | 19,000.00           | 18,636.38           | 364           | 98.1%        | 16,700           |
| WATER TREATMENT PLANT       |      | 44,900           | 19,835           | 25,065          | 44.2%         | 53,600           | 23,616.61        | 29,983           | 44.1%                | 52,400.00           | 28,706.71           | 23,693        | 54.8%        | 35,700           |
| WASTEWATER                  |      | 30,300           | 26,689           | 3,611           | 88.1%         | 36,700           | 47,759           | (11,059)         | 130.1%               | 38,000.00           | 62,476.65           | (24,477)      | 164.4%       | 53,200           |
| WASTEWATER ENGINEERING      |      | 1,000            | 10               | 990             | ---           | 1,700            | 1,619            | 81               | 95.3%                | 1,900.00            | 1,749.83            | 150           | 92.1%        | 2,900            |
| TRANSMISSION/DISTRIBUTION   |      | 139,800          | 152,026          | (12,226)        | 108.7%        | 161,300          | 180,543          | (19,243)         | 111.9%               | 172,900.00          | 143,782.32          | 29,118        | 83.2%        | 188,100          |
| ELECTRIC ENGINEERING        |      | 12,100           | 11,547           | 553             | 95.4%         | 21,300           | 20,057           | 1,243            | 94.2%                | 16,800.00           | 12,168.28           | 4,632         | 72.4%        | 17,200           |
| ELECTRIC ADMINISTRATION     |      | -                | 279              | (279)           | ---           | -                | 272              | (72)             | 100.0%               | -                   | 20.95               | (21)          | 100.0%       | -                |
| ELECTRIC METERING           |      | 10,200           | 5,291            | 4,909           | 51.9%         | 8,700            | 16,400           | (7,700)          | 188.5%               | 16,400.00           | 8,174.96            | 8,225         | 49.8%        | 26,400           |
| ELECTRIC SYSTEMS OPERATIONS |      | 111,000          | 88,635           | 22,365          | 79.9%         | 136,000          | 114,431          | 21,569           | 84.1%                | 151,100.00          | 89,530.69           | 61,569        | 59.3%        | 149,600          |
| <b>TOTAL</b>                |      | <b>1,308,900</b> | <b>1,378,697</b> | <b>(69,797)</b> | <b>105.3%</b> | <b>1,550,900</b> | <b>1,769,804</b> | <b>(218,904)</b> | <b>114.1%</b>        | <b>1,625,500.00</b> | <b>1,571,591.88</b> | <b>53,908</b> | <b>96.7%</b> | <b>1,866,600</b> |
| ELECTRIC PLANT OPERATIONS   |      | 18,000           | 38,880           | (20,880)        | 216.0%        | 18,000           | 1,624            | 16,376           | 9.0%                 | 12,000.00           | 1,908.33            | 10,092        | 15.9%        | 18,000           |
| POLICE EXTRA DUTY           |      | 355,800          | 543,669          | (187,869)       | 152.8%        | 355,800          | 655,819          | (300,019)        | 184.3%               | 355,800.00          | 822,324.30          | (466,524)     | 231.1%       | 800,000          |

## FY26 STRATEGIC REQUESTS

### *Approved General Fund:*

- Provide six (6) month overlap for replacement of Community Development Manager.
- Move one (1) Public Works Administrative Assistant from the General Fund to the Wastewater Fund.
- Promote two (2) Customer Service Clerk I's to Customer Service Clerk II's.
- Regrade Code Enforcement Inspectors.
- Regrade Building Inspectors.
- Provide an additional Communications Operator for the Police Department. (NEW)
- Provide an additional Clerk II/III for the Police Department. (NEW)
- Reclassify Public Affairs & Emergency Management Coordinator to Emergency Services Director.
- Reclassify Life Safety Inspector III to Emergency Services Deputy Director.
- Increase salary of the Fire Administrative Manager.

### *Denied General Fund:*

- Provide an additional part-time Customer Service Clerk I. (NEW)
- Provide five (5) additional Fire Fighter II's. (NEW)

### *Approved Water/Wastewater Fund:*

- Reclassify Water Production Manager to Assistant Director of Water & Wastewater.
- Reclassify five (5) Water Treatment Plant Operators II's to Water Treatment Plant Operator III's.
- Promote four (4) Water Treatment Plant Operator I's to Water Treatment Plant Operator II's.
- Provide an additional Water Service Person in the Water Fund. (NEW)
- Provide a GIS Specialist in the Wastewater Fund. (NEW)

### *Approved Electric Fund:*

- Promote one (1) Field Service Representative I to Field Service Representative II.
- Promote one (1) Lineman Second Class to Lineman First Class.
- Provide six (6) month overlap for replacement of Administrative Assistant.

# CAPITAL INVESTMENTS PLAN

**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

***REVENUE SOURCES AND FUNDS:***

***TOTAL CITY SUMMARY***

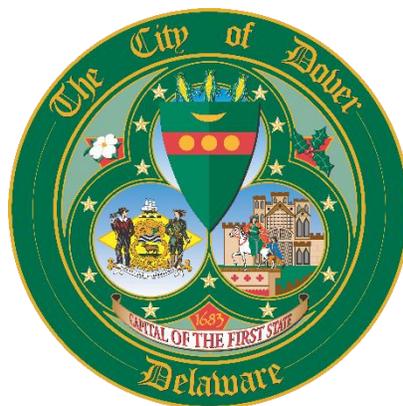
***GENERAL***

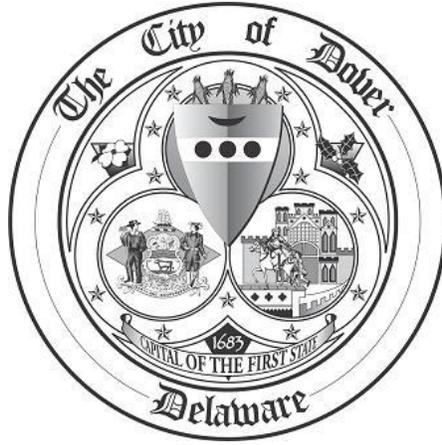
***SANITATION***

***PUBLIC UTILITIES WATER***

***PUBLIC UTILITIES WASTEWATER***

***PUBLIC UTILITIES ELECTRIC***





**THIS PAGE INTENTIONALLY LEFT BLANK**

# CAPITAL INVESTMENT PLANS

## Revenue Sources & Funds

Total City Summary

General Fund

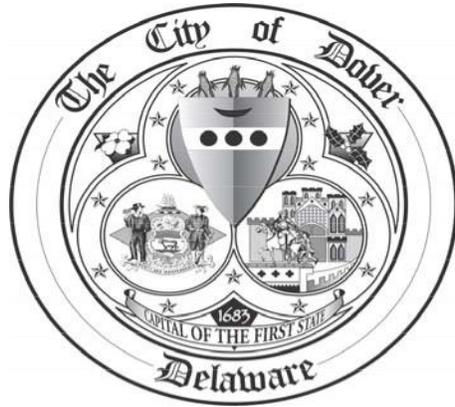
Sanitation Fund

Water Fund

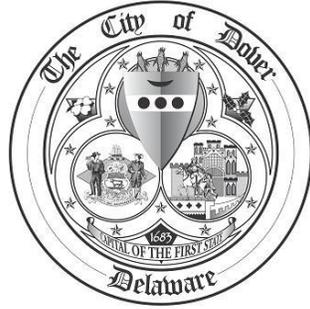
Wastewater Fund

Electric Fund

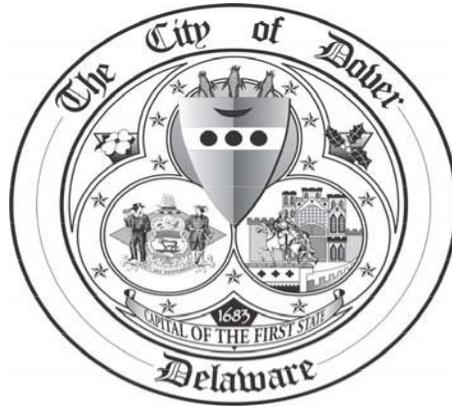




**THIS PAGE INTENTIONALLY LEFT BLANK**



# CITY SUMMARY



**THIS PAGE INTENTIONALLY LEFT BLANK**

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

| <b>Source</b>         | <b>2026</b>       | <b>2027</b>       | <b>2028</b>       | <b>2029</b>       | <b>2030</b>       | <b>Total</b>       |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Bond Proceeds         |                   | 8,300,000         |                   |                   |                   | <b>8,300,000</b>   |
| Electric Revenue      | 9,199,800         | 16,608,900        | 6,067,000         | 5,072,000         | 5,000,000         | <b>41,947,700</b>  |
| General Fund          | 4,570,400         | 3,841,500         | 4,441,800         | 4,495,700         | 3,162,500         | <b>20,511,900</b>  |
| Impact Fee Reserve    | 289,700           | 376,200           | 391,000           | 561,280           | 584,400           | <b>2,202,580</b>   |
| Other (Loan)          |                   |                   |                   |                   | 310,200           | <b>310,200</b>     |
| Sanitation            | 735,000           | 490,000           | 480,000           | 768,000           | 770,000           | <b>3,243,000</b>   |
| State Grant           | 8,924,500         | 1,847,000         | 1,800,000         |                   |                   | <b>12,571,500</b>  |
| Stormwater            |                   | 2,407,600         | 524,000           |                   |                   | <b>2,931,600</b>   |
| Water/Wastewater Fund | 5,071,500         | 6,391,900         | 6,895,900         | 7,745,820         | 6,207,000         | <b>32,312,120</b>  |
| W/WW Debt Financing   | 2,217,500         | 2,661,000         | 2,661,000         | 1,951,400         | 2,128,800         | <b>11,619,700</b>  |
| <b>GRAND TOTAL</b>    | <b>31,008,400</b> | <b>42,924,100</b> | <b>23,260,700</b> | <b>20,594,200</b> | <b>18,162,900</b> | <b>135,950,300</b> |

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

| Department                    | Project # | Priority | 2026           | 2027          | 2028     | 2029     | 2030     | Total          |
|-------------------------------|-----------|----------|----------------|---------------|----------|----------|----------|----------------|
| <b>Code Enforcement</b>       |           |          |                |               |          |          |          |                |
| Replacing 2007 Dodge 1500     | 26 Veh#17 |          | 45,000         |               |          |          |          | 45,000         |
| Replacing 2014 Ford F-150     | 26 Veh#20 |          | 45,000         |               |          |          |          | 45,000         |
| Replacing 2014 Ford Focus     | 26 Veh#25 |          | 45,000         |               |          |          |          | 45,000         |
| Replace 2020 Ford Fusion      | 27 Veh#16 |          |                | 25,000        |          |          |          | 25,000         |
| Replace 2020 Ford Fusion      | 27 Veh#18 |          |                | 25,000        |          |          |          | 25,000         |
| <b>Code Enforcement Total</b> |           |          | <b>135,000</b> | <b>50,000</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>185,000</b> |

**Electric Admin**

|   |        |   |               |                |                |          |          |                |
|---|--------|---|---------------|----------------|----------------|----------|----------|----------------|
| Weyandt Hall Stairwells/Basement Flooring | EA2601 | 3 | 60,000        |                |                |          |          | 60,000         |
| Weyandt hall Bathrooms                    | EA2701 | 3 |               | 130,000        |                |          |          | 130,000        |
| Weyandt Hall Storefront                   | EA2702 | 2 |               | 60,000         |                |          |          | 60,000         |
| Weyandt hall Exterior Improvements        | EA2801 | 3 |               |                | 100,000        |          |          | 100,000        |
| <b>Electric Admin Total</b>               |        |   | <b>60,000</b> | <b>190,000</b> | <b>100,000</b> | <b>0</b> | <b>0</b> | <b>350,000</b> |

**Electric Engineering**

|  |            |    |                  |                   |                  |                  |                  |                   |
|--|------------|----|------------------|-------------------|------------------|------------------|------------------|-------------------|
| Replacement Vehicle # 164                  | 25 Veh#764 | 1  | 65,000           |                   |                  |                  |                  | 65,000            |
| Cartanza Substation RTU Upgrade            | EE2602     | 2  | 130,000          |                   |                  |                  |                  | 130,000           |
| Derby Estates Underground Upgrade          | EE2604     | 7  | 270,000          |                   |                  |                  |                  | 270,000           |
| UFS Battery replacement                    | EE2609     | 5  | 11,000           |                   |                  |                  |                  | 11,000            |
| Substation Transformer Replacement         | EE2611     | 3  | 2,400,000        |                   | 2,400,000        | 2,400,000        | 2,400,000        | 9,600,000         |
| Transmission Line Maintenance Program      | EE2613     | 10 | 50,000           | 50,000            | 50,000           | 50,000           | 50,000           | 250,000           |
| Substation Battery Replacement             | EE2614     | 5  | 16,000           | 32,000            | 32,000           | 32,000           |                  | 112,000           |
| ABB to SEL Relay Replacement               | EE2615     | 9  | 360,000          |                   |                  |                  |                  | 360,000           |
| Cartanza Substation Foundation Repairs     | EE2616     | 1  | 900,000          |                   |                  |                  |                  | 900,000           |
| PWII Site Work                             | EE2617     | 6  | 1,400,000        |                   |                  |                  |                  | 1,400,000         |
| Transmission Pole Replacement              | EE2619     | 7  | 168,000          | 168,000           |                  |                  |                  | 336,000           |
| Forrest Avenue Rebuild                     | EE2620     | 10 | 40,000           |                   |                  |                  |                  | 40,000            |
| Emergency Component Replacement            | EE2621     | 10 | 65,000           | 65,000            | 65,000           | 65,000           | 65,000           | 325,000           |
| Small Cell Wireless Improvements           | EE2622     | 10 | 30,000           | 30,000            | 30,000           | 30,000           | 30,000           | 150,000           |
| Substation Component Replacement           | EE2623     | 10 | 30,000           | 30,000            | 30,000           | 30,000           | 30,000           | 150,000           |
| Old College Road Rebuild                   | EE2624     | 10 | 24,000           |                   |                  |                  |                  | 24,000            |
| Replace ABS Switches                       | EE2625     | 9  | 70,000           |                   |                  |                  |                  | 70,000            |
| Rodney Village Overhead to Underground     | EE2701     | 1  |                  | 784,000           |                  |                  |                  | 784,000           |
| Fox Hall Distribution Upgrade              | EE2702     | 1  |                  | 579,900           |                  |                  |                  | 579,900           |
| LED Lighting Conversion                    | EE2704     | 3  |                  | 1,750,000         | 750,000          |                  |                  | 2,500,000         |
| The Greens Underground Upgrade Phase 1 & 2 | EE2705     | 3  |                  | 343,000           |                  |                  |                  | 343,000           |
| Electric Warehouse                         | EE2706     | 2  |                  | 2,000,000         |                  |                  |                  | 2,000,000         |
| Heatherfield East Renovation               | EE2707     | 3  |                  | 300,000           |                  |                  |                  | 300,000           |
| Heatherfield Renovation                    | EE2708     | 2  |                  | 163,000           |                  |                  |                  | 163,000           |
| Shady Lane OVH-UGD                         | EE2709     | 1  |                  | 636,000           |                  |                  |                  | 636,000           |
| Advanced Metering Infrastructure           | EE2712     | 4  |                  | 7,000,000         |                  |                  |                  | 7,000,000         |
| Fox Hall West                              | EE2801     | 2  |                  |                   | 60,000           |                  |                  | 60,000            |
| SCADA Upgrade                              | EE2802     | 1  |                  |                   | 125,000          |                  |                  | 125,000           |
| <b>Electric Engineering Total</b>          |            |    | <b>6,029,000</b> | <b>13,930,900</b> | <b>3,542,000</b> | <b>2,607,000</b> | <b>2,575,000</b> | <b>28,683,900</b> |

| Department   | Project #  | Priority | 2026             | 2027             | 2028             | 2029             | 2030             | Total             |
|--|------------|----------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Electric Meter Reading</b>                      |            |          |                  |                  |                  |                  |                  |                   |
| Meter Reader Handheld Replacement                  | EE2627     | 5        | 14,000           |                  |                  |                  |                  | 14,000            |
| Meter Reading Technology Upgrade                   | EM2600     |          | 36,800           |                  |                  |                  |                  | 36,800            |
| <b>Electric Meter Reading Total</b>                |            |          | <b>50,800</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>50,800</b>     |
| <b>Electric T &amp; D</b>                          |            |          |                  |                  |                  |                  |                  |                   |
| Replacing 2019 Freightliner M2                     | 26 Veh#718 |          | 200,000          |                  |                  |                  |                  | 200,000           |
| New Developments                                   | EE2626     | 10       | 2,400,000        | 2,400,000        | 2,400,000        | 2,400,000        | 2,400,000        | 12,000,000        |
| CT Site Repairs & Maintenance                      | TD2702     | 9        |                  | 38,000           |                  | 40,000           |                  | 78,000            |
| <b>Electric T &amp; D Total</b>                    |            |          | <b>2,600,000</b> | <b>2,438,000</b> | <b>2,400,000</b> | <b>2,440,000</b> | <b>2,400,000</b> | <b>12,280,000</b> |
| <b>Facilities Management</b>                       |            |          |                  |                  |                  |                  |                  |                   |
| Replacing 2005 Ford F-150                          | 26 Veh#433 | 2        | 64,000           |                  |                  |                  |                  | 64,000            |
| Pear Street Warehouse Roof Replacement & Abatement | FC2600     | 1        | 150,000          |                  |                  |                  |                  | 150,000           |
| City Hall 2nd Story Flat Roof                      | FC2601     | 3        | 210,000          |                  |                  |                  |                  | 210,000           |
| City Hall Fire Alarm                               | FC2602     | 1        | 50,000           |                  |                  |                  |                  | 50,000            |
| Council Chambers Doors                             | FC2701     | 3        |                  | 15,000           |                  |                  |                  | 15,000            |
| Council Chambers Carpet & Seating                  | FC2901     | 3        |                  |                  |                  | 100,000          |                  | 100,000           |
| <b>Facilities Management Total</b>                 |            |          | <b>474,000</b>   | <b>15,000</b>    | <b>0</b>         | <b>100,000</b>   | <b>0</b>         | <b>589,000</b>    |
| <b>Fire/Robbins Hose</b>                           |            |          |                  |                  |                  |                  |                  |                   |
| Replacing Engine #2                                | FR1800     | 1        | 77,700           | 77,700           | 77,700           | 77,700           |                  | 310,800           |
| Replacing Squad #1                                 | FR2000     | 1        | 83,400           | 83,400           | 83,400           | 83,400           | 83,400           | 417,000           |
| Replacing Engine #1                                | FR2200     | 1        | 123,200          | 123,200          | 123,200          | 123,200          | 71,900           | 564,700           |
| Replacing Ladder #2                                | FR2400     |          | 285,200          | 285,200          | 285,200          | 285,200          | 285,200          | 1,426,000         |
| Replacing Engine #4                                | FR2700     | 1        |                  | 176,600          | 176,600          | 176,600          | 176,600          | 706,400           |
| Replacing Squad #2                                 | FR2701     | 1        |                  | 163,300          | 163,300          | 163,300          | 163,300          | 653,200           |
| Replacing Ladder #1                                | FR2900     | 1        |                  |                  |                  | 357,200          | 357,200          | 714,400           |
| <b>Fire/Robbins Hose Total</b>                     |            |          | <b>569,500</b>   | <b>909,400</b>   | <b>909,400</b>   | <b>1,266,600</b> | <b>1,137,600</b> | <b>4,792,500</b>  |
| <b>Fleet Maintenance</b>                           |            |          |                  |                  |                  |                  |                  |                   |
| Replacing 2009 Chevrolet HHR                       | 26 Veh#124 | 1        | 34,100           |                  |                  |                  |                  | 34,100            |
| 2003 Chevrolet 1500HD Flat Bed #119                | 28 Veh#119 | 2        |                  |                  | 80,000           |                  |                  | 80,000            |
| Oil Containment Shed                               | CS2602     | 4        | 10,000           |                  |                  |                  |                  | 10,000            |
| <b>Fleet Maintenance Total</b>                     |            |          | <b>44,100</b>    | <b>0</b>         | <b>80,000</b>    | <b>0</b>         | <b>0</b>         | <b>124,100</b>    |
| <b>Information Technology</b>                      |            |          |                  |                  |                  |                  |                  |                   |
| Replacing 9 Timeclocks                             | IT2600     |          | 12,200           |                  |                  |                  |                  | 12,200            |
| Replacing 10 Wireless Access Points                | IT2601     |          | 10,000           |                  |                  |                  |                  | 10,000            |
| Leased Switches                                    | IT2602     |          | 53,000           |                  |                  |                  |                  | 53,000            |
| Migrate Fortis to Docuware                         | IT2603     |          | 9,000            |                  |                  |                  |                  | 9,000             |
| CISCO Switches                                     | IT2604     |          | 16,500           |                  |                  |                  |                  | 16,500            |
| Replacement of UPS                                 | IT2605     |          | 10,000           |                  |                  |                  |                  | 10,000            |
| <b>Information Technology Total</b>                |            |          | <b>110,700</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>110,700</b>    |
| <b>Life Safety (Fire Marshal)</b>                  |            |          |                  |                  |                  |                  |                  |                   |
| Replacing 2016 Ford Explorer                       | 26 Veh#23  |          | 77,600           |                  |                  |                  |                  | 77,600            |
| Replacing 2016 Ford Explorer                       | 26 Veh#28  |          | 77,600           |                  |                  |                  |                  | 77,600            |
| <b>Life Safety (Fire Marshal) Total</b>            |            |          | <b>155,200</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>155,200</b>    |

| Department                          | Project #  | Priority | 2026           | 2027           | 2028           | 2029           | 2030     | Total            |
|-------------------------------------|------------|----------|----------------|----------------|----------------|----------------|----------|------------------|
| <b>Parks and Recreation</b>         |            |          |                |                |                |                |          |                  |
| Replacing 2015 Ford F-350           | 26 Veh#549 | 1        | 65,000         |                |                |                |          | 65,000           |
| Replacing Ford F250 Pickup (4)      | 27 Veh#4   | 1        |                | 60,000         |                |                |          | 60,000           |
| Replacing 2019 Ford F150 Pickup     | 28 Veh#590 |          |                |                | 55,000         |                |          | 55,000           |
| Replacing 2020 John Deere Gator     | 29 Veh#364 | 5        |                |                |                | 20,000         |          | 20,000           |
| Silver Lake Master Plan             | PR2600     |          | 75,000         |                |                |                |          | 75,000           |
| Pitt Center Floor                   | PR2602     |          | 150,000        |                |                |                |          | 150,000          |
| Crossgates Park Playground          | PR2603     |          | 40,000         |                |                |                |          | 40,000           |
| Schutte Park Bathroom               | PR2700     |          |                | 200,000        |                |                |          | 200,000          |
| Silver Lake Bathrooms/Improvements  | PR2800     |          |                |                | 300,000        |                |          | 300,000          |
| Dover Park Tennis Court Resurfacing | PR2900     |          |                |                |                | 150,000        |          | 150,000          |
| <b>Parks and Recreation Total</b>   |            |          | <b>330,000</b> | <b>260,000</b> | <b>355,000</b> | <b>170,000</b> | <b>0</b> | <b>1,115,000</b> |

|  |            |  |        |        |         |        |  |         |
|--|------------|--|--------|--------|---------|--------|--|---------|
| <b>Police</b>                              |            |  |        |        |         |        |  |         |
| Replacing 2020 Chevrolet Tahoe PPV (209)   | 26 Veh#209 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2017 Harley FLHTP (211)          | 26 Veh#211 |  | 28,700 |        |         |        |  | 28,700  |
| Replacing 2011 1/2 Ton Pickup (201)        | 26 Veh#233 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2019 Chevrolet Tahoe (234)       | 26 Veh#234 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2013 Dodge Charger PPV (236)     | 26 Veh#236 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2018 Chevrolet Tahoe (237)       | 26 Veh#237 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2014 Dodge Charger Admin (243)   | 26 Veh#243 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2016 Dodge Charger (253)         | 26 Veh#253 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2016 Harley FLHTP (256)          | 26 Veh#256 |  | 28,700 |        |         |        |  | 28,700  |
| Replacing 2019 Chevrolet tahoe (285)       | 26 Veh#285 |  | 78,000 |        |         |        |  | 78,000  |
| Replacing 2001 Ford E350 SD (299)          | 26 Veh#299 |  | 60,000 |        |         |        |  | 60,000  |
| Replacing 2016 Dodge Charger (202)         | 27 Veh#202 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2019 Chevrolet Tahoe (203)       | 27 Veh#203 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2018 Chevrolet Tahoe (206)       | 27 Veh#206 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2020 Chevrolet Tahoe (216)       | 27 Veh#216 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2019 Chevrolet Tahoe (217)       | 27 Veh#217 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2012 Ford Fusion Admin (225)     | 27 Veh#225 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2019 Chevrolet tahoe (227)       | 27 Veh#227 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2020 Dodge Charger (230)         | 27 Veh#230 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2014 Dodge Charger PPV (242)     | 27 Veh#242 |  |        | 78,000 |         |        |  | 78,000  |
| Replacing 2014 Dodge Charger Admin (249)   | 27 Veh#249 |  |        | 78,000 |         |        |  | 78,000  |
| Replacing 2019 Harley Davidson FLHTP (257) | 27 Veh#257 |  |        | 30,000 |         |        |  | 30,000  |
| Replacing 2013 Dodge Charger PPV (269)     | 27 Veh#269 |  |        | 78,000 |         |        |  | 78,000  |
| Replacing 2017 Dodge Charger (273)         | 27 Veh#273 |  |        | 78,000 |         |        |  | 78,000  |
| Replacing 2020 Dodge Charger (274)         | 27 Veh#274 |  |        | 75,600 |         |        |  | 75,600  |
| Replacing 2020 Chevrolet Tahoe (209)       | 28 Veh#209 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2020 Dodge Charger (210)         | 28 Veh#210 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2022 Ford Explorer (214)         | 28 Veh#214 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2022 Ford Explorer (215)         | 28 Veh#215 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2022 Ford Transit (221)          | 28 Veh#221 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2022 Ford Transit (223)          | 28 Veh#223 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2016 Ford F150 4WD (245)         | 28 Veh#245 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2012 Ford E550 (247)             | 28 Veh#247 |  |        |        | 250,000 |        |  | 250,000 |
| Replacing 2020 Chevrolet Tahoe (250)       | 28 Veh#250 |  |        |        | 75,600  |        |  | 75,600  |
| 2018 Chevrolet Tahoe (252)                 | 28 Veh#252 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2018 Dodge Charger (258)         | 28 Veh#258 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2018 Dodge Charger (259)         | 28 Veh#259 |  |        |        | 75,600  |        |  | 75,600  |
| Replacing 2020 Dodge Charger (240)         | 29 Veh#240 |  |        |        |         | 75,600 |  | 75,600  |
| Replacing 2020 Dodge Charger (261)         | 29 Veh#261 |  |        |        |         | 75,600 |  | 75,600  |

| Department                                | Project #   | Priority | 2026             | 2027             | 2028             | 2029             | 2030             | Total            |
|---|-------------|----------|------------------|------------------|------------------|------------------|------------------|------------------|
| Replacing 2016 Dodge Charger (275)        | 29 Veh#275  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2015 Dodge Charger (278)        | 29 Veh#278  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 1999 Ford E250 (281)            | 29 Veh#281  |          |                  |                  |                  | 76,400           |                  | 76,400           |
| Replacing 2019 Chevrolet Tahoe (285)      | 29 Veh#285  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2012 Ford Fusion Admin (287)    | 29 Veh#287  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2009 Chev C55 (294)             | 29 Veh#294  |          |                  |                  |                  | 101,400          |                  | 101,400          |
| Replacing 2001 Ford E450 SD ctwy (298)    | 29 Veh#298  |          |                  |                  |                  | 131,400          |                  | 131,400          |
| Replacing 2023 Chevrolet Tahoe (212)      | 30 Veh#212  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (224)      | 30 Veh#224  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (226)      | 30 Veh#226  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (229)      | 30 Veh#229  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (232)      | 30 Veh#232  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (241)      | 30 Veh#241  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (254)      | 30 Veh#254  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (263)      | 30 Veh#263  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (272)      | 30 Veh#272  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (276)      | 30 Veh#276  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (277)      | 30 Veh# 277 |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (280)      | 30 Veh#280  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (284)      | 30 Veh# 284 |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (289)      | 30 Veh#289  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (297)      | 30 Veh#297  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Police Officer Body Worn Cameras & Tasers | PD2301      | 1        | 229,500          |                  |                  |                  |                  | 229,500          |
| Axion In-car Cameras                      | PD2302      | 1        | 126,000          | 126,000          | 126,000          | 126,000          |                  | 504,000          |
| Flock Security Cameras                    | PD2601      | 1        | 79,500           | 159,000          | 159,000          | 159,000          |                  | 556,500          |
| Police Officer Body Worn Cameras & Tasers | PD2701      | 1        |                  | 216,300          |                  |                  |                  | 216,300          |
| Police Officer Body Worn Cameras & Tasers | PD2801      | 1        |                  |                  | 216,300          |                  |                  | 216,300          |
| Police Officer Body Worn Cameras & Tasers | PD2901      | 1        |                  |                  |                  | 216,300          |                  | 216,300          |
| Axion In-car Cameras                      | PD2902      | 1        |                  |                  |                  | 89,300           |                  | 89,300           |
| <b>Police Total</b>                       |             |          | <b>1,176,400</b> | <b>1,523,700</b> | <b>1,582,900</b> | <b>1,353,400</b> | <b>1,134,000</b> | <b>6,770,400</b> |

### Power Plant

|  |        |   |                |               |               |               |               |                |
|--|--------|---|----------------|---------------|---------------|---------------|---------------|----------------|
| VanSant Site Security & Fire Protection Upgrades | EG2601 | 1 | 65,000         | 25,000        |               |               |               | 90,000         |
| VanSant Unit 11 Component Replacement            | EG2602 | 1 | 40,000         | 25,000        | 25,000        | 25,000        | 25,000        | 140,000        |
| VanSant Structural Preservation                  | EG2603 | 1 | 130,000        |               |               |               |               | 130,000        |
| VanSant Meter Replacement                        | EG2604 | 4 | 225,000        |               |               |               |               | 225,000        |
| <b>Power Plant Total</b>                         |        |   | <b>460,000</b> | <b>50,000</b> | <b>25,000</b> | <b>25,000</b> | <b>25,000</b> | <b>585,000</b> |

### Procurement & Inventory

|  |        |   |                |               |                |          |          |                  |
|--|--------|---|----------------|---------------|----------------|----------|----------|------------------|
| Fuel Pump Island Upgrade                 | CS2502 | 2 | 517,000        |               |                |          |          | 517,000          |
| Warehouse Storefront                     | CS2701 | 4 |                | 80,000        |                |          |          | 80,000           |
| Truck Rail & Fence Replacement           | CS2801 | 3 |                |               | 80,000         |          |          | 80,000           |
| William Street Paving                    | CS2802 | 4 |                |               | 375,000        |          |          | 375,000          |
| <b>Procurement &amp; Inventory Total</b> |        |   | <b>517,000</b> | <b>80,000</b> | <b>455,000</b> | <b>0</b> | <b>0</b> | <b>1,052,000</b> |

### Public Works - Grounds

|   |            |   |               |                |               |                |          |                |
|---|------------|---|---------------|----------------|---------------|----------------|----------|----------------|
| Replacing 2015 Ford F-350 w/ Dump Body    | 26 Veh#551 | 3 | 85,000        |                |               |                |          | 85,000         |
| Replacing 2017 F550 Chip Truck            | 27 Veh#554 | 3 |               | 85,000         |               |                |          | 85,000         |
| Replacing Kubota M5660                    | 27 Veh#569 | 2 |               | 55,000         |               |                |          | 55,000         |
| Replacing 2018 Kubota L3560               | 28 Veh#572 | 3 |               |                | 85,000        |                |          | 85,000         |
| Replacing 2009 International Bucket Truck | 29 Veh#556 |   |               |                |               | 180,000        |          | 180,000        |
| <b>Public Works - Grounds Total</b>       |            |   | <b>85,000</b> | <b>140,000</b> | <b>85,000</b> | <b>180,000</b> | <b>0</b> | <b>490,000</b> |

| Department                                     | Project #   | Priority | 2026           | 2027           | 2028           | 2029           | 2030           | Total            |
|--|-------------|----------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>Public Works - Sanitation</b>               |             |          |                |                |                |                |                |                  |
| 2016 Peterbilt Automated Trash Truck #451      | 26 Veh#451  |          | 460,000        |                |                |                |                | 460,000          |
| 2020 International Rear Loader Trash Truck#452 | 26 Veh #452 |          | 275,000        |                |                |                |                | 275,000          |
| 2020 eterbuilt utomated Trash Truck # 455      | 27 Veh# 455 |          |                | 490,000        |                |                |                | 490,000          |
| 2020 Peterbilt Trash Truck #444                | 28 Veh #444 |          |                |                | 480,000        |                |                | 480,000          |
| 2023 International Rear Loader Trash Truck#445 | 29Veh#445   |          |                |                |                | 288,000        |                | 288,000          |
| 2023 Peterbuilt Automated Trash Truck #450     | 29Veh#450   |          |                |                |                | 480,000        |                | 480,000          |
| Replacing 2014 Peterbilt Auto Trash Truck #442 | 30 Veh#442  | 1        |                |                |                |                | 480,000        | 480,000          |
| 2009 International Bulk Trash Truck #446       | 30 Veh#446  | 2        |                |                |                |                | 290,000        | 290,000          |
| <b>Public Works - Sanitation Total</b>         |             |          | <b>735,000</b> | <b>490,000</b> | <b>480,000</b> | <b>768,000</b> | <b>770,000</b> | <b>3,243,000</b> |

### Public Works - Stormwater

|   |             |    |                  |                   |                  |                  |                |                   |
|---|-------------|----|------------------|-------------------|------------------|------------------|----------------|-------------------|
| 2015 International Dump Truck #328                | 25Veh#328   |    |                  | 220,000           |                  |                  |                | 220,000           |
| 1969 Caterpillar Grader# 301                      | 27 Veh#301  |    |                  | 85,000            |                  |                  |                | 85,000            |
| 2019 International Tymco Street Sweeper #356      | 27 Veh#356  |    |                  | 326,200           |                  |                  |                | 326,200           |
| 2023 Freightliner Auto Leaf Truck #365            | 27Veh#365   |    |                  | 220,000           |                  |                  |                | 220,000           |
| 2016 International Leaf Vac Truck #366            | 27 Veh#366  |    |                  | 300,000           |                  |                  |                | 300,000           |
| New Street Sweeper                                | 27 Veh#NEW4 | 1  |                  | 441,400           |                  |                  |                | 441,400           |
| 2022 International TYMCO Street Sweeper #357      | 28 Veh#357  | 1  |                  |                   | 391,500          |                  |                | 391,500           |
| 2015 International Leaf Vac Truck #361            | 28 Veh#361  | 1  |                  |                   | 394,000          |                  |                | 394,000           |
| 2020 Ford F250 #362                               | 28Veh#362   |    |                  |                   |                  |                  | 60,000         | 60,000            |
| 2023 Freightliner VACALL #350                     | 29 Veh#350  | 1  |                  |                   |                  | 520,000          |                | 520,000           |
| 2025 International (ODB) Automated Leaf VAC #363  | 30 Veh#363  |    |                  |                   |                  |                  | 310,200        | 310,200           |
| MS4 Inventory/Inspection & Green Te               | SW2206      |    | 93,000           | 93,000            |                  |                  |                | 186,000           |
| Meeting House Branch Drainage Improvements        | SW2502      | 2  | 1,250,000        | 10,100,000        | 1,800,000        |                  |                | 13,150,000        |
| West Street Flooding Improvements                 | SW2503      | 3  |                  |                   |                  | 675,000          |                | 675,000           |
| Lynnhaven Drive Flooding Improvements             | SW2506      | 6  |                  |                   | 130,000          |                  |                | 130,000           |
| Vehicle Pole Barn                                 | SW2509      | 3  |                  | 300,000           |                  |                  |                | 300,000           |
| Miscellaneous Emergency Storm Sewer Repairs       | SW2601      | 1  | 96,000           | 98,000            | 100,000          | 102,000          | 104,000        | 500,000           |
| Silver Lake Dam Repairs                           | SW2602      | 2  | 100,000          |                   | 120,000          |                  | 140,000        | 360,000           |
| Water Street Flooding Improvements                | SW2605      | 5  | 1,450,000        |                   |                  |                  |                | 1,450,000         |
| White Oak Ditch                                   | SW2608      |    | 135,000          |                   |                  |                  |                | 135,000           |
| Woodbrook Stormwater Pond Improvements            | SW2702      | 2  |                  | 600,000           |                  |                  |                | 600,000           |
| The Greens of Dover / Lamplighter Lane Stormwater | SW2703      | 3  |                  | 50,000            |                  |                  | 64,000         | 114,000           |
| Lynnhaven Drive Flooding Improvements             | SW2704      | 4  |                  | 135,000           |                  |                  |                | 135,000           |
| East Lake Garden Drainage Basin Improvements      | SW2804      | 4  |                  |                   | 430,000          | 430,000          |                | 860,000           |
| Puncheon Run Drainage Ditch System Improvements   | SW2806      | 6  |                  |                   | 35,000           |                  | 140,000        | 175,000           |
| Puncheon Run Drainage Ditch System Improvements   | SW2807      | 7  |                  |                   | 35,000           | 145,000          |                | 180,000           |
| Street Sweeper NEW                                | VEH #27 NEW | 10 |                  | 300,000           |                  |                  |                | 300,000           |
| <b>Public Works - Stormwater Total</b>            |             |    | <b>3,124,000</b> | <b>13,268,600</b> | <b>3,435,500</b> | <b>1,872,000</b> | <b>818,200</b> | <b>22,518,300</b> |

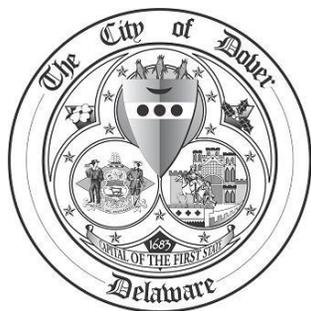
### Public Works - Streets

| Department                                 | Project #       | Priority | 2026             | 2027             | 2028             | 2029             | 2030             | Total            |
|--|-----------------|----------|------------------|------------------|------------------|------------------|------------------|------------------|
| 2013 Catepillar Skid Steer (319)           | 14Veh# 319      | 2        |                  | 49,500           |                  |                  |                  | 49,500           |
| 2019 Mobile Brine Tank                     | 2019 Brine Tank |          |                  |                  |                  | 18,400           |                  | 18,400           |
| 2024 CAT 4.5 Ton Roller #307               | 25 Veh#307      |          |                  |                  |                  |                  | 164,000          | 164,000          |
| 2002 Case Front End Loader #316            | 26 Veh#316      |          | 240,000          |                  |                  |                  |                  | 240,000          |
| 2001 International DumpTruck #321          | 26 Veh#321      |          | 110,000          |                  |                  |                  |                  | 110,000          |
| 1997 Roller#308                            | 27 Veh#308      |          |                  | 16,000           |                  |                  |                  | 16,000           |
| 2006 Grapple # 315                         | 27 Veh#315      |          |                  | 11,200           |                  |                  |                  | 11,200           |
| 2006 Grapple #315                          | 27Veh#315       |          |                  | 11,200           |                  |                  |                  | 11,200           |
| 2016 International DumpTruck #325          | 27 Veh#325      |          |                  | 96,400           |                  |                  |                  | 96,400           |
| 1997 Pequea Utility Trailer #389           | 27 Veh#389      |          |                  | 25,200           |                  |                  |                  | 25,200           |
| 1986 Trailer #394                          | 27Veh#394       |          |                  | 17,900           |                  |                  |                  | 17,900           |
| 2006 Allmand Light Trailer #309            | 28Veh#309       |          |                  |                  |                  | 10,000           |                  | 10,000           |
| 2006 Allmand Light Trailer #310            | 28Veh#310       |          |                  |                  |                  | 10,000           |                  | 10,000           |
| 2019 Case Front End Loader #312            | 28Veh#312       |          |                  |                  | 288,000          |                  |                  | 288,000          |
| 2015 Ford F350 Utility Body #345           | 28 Veh#345      |          |                  |                  | 120,000          |                  |                  | 120,000          |
| 1969 Caterpillar Grader #301               | 29 VEH#301      | 10       |                  |                  |                  | 110,000          |                  | 110,000          |
| 2006 Swenson V-Box Sander #305             | 29 Veh#305      |          |                  |                  |                  | 21,300           |                  | 21,300           |
| 2019 Ford F350 Utility Body #330           | 29 Veh#330      |          |                  |                  |                  |                  | 82,900           | 82,900           |
| 2014 Ford F150 #331                        | 29 Veh#331      |          |                  |                  |                  | 55,000           |                  | 55,000           |
| 2018 Concrete Mixer #386                   | 29Veh#386       |          |                  |                  |                  | 6,000            |                  | 6,000            |
| 2000 Caterpillar Backhoe #405              | 30 Veh#405      |          |                  |                  |                  |                  | 240,000          | 240,000          |
| Community Sign Refurbishment               | ST2502          |          | 20,000           | 20,000           | 20,000           |                  |                  | 60,000           |
| Street, Concrete and Alley Program         | ST2601          | 1        | 1,000,000        | 1,323,000        | 1,389,200        | 1,458,700        | 1,532,000        | 6,702,900        |
| North State Street Streetscape Improvement | ST2602          | 2        | 1,500,000        |                  |                  |                  |                  | 1,500,000        |
| <b>Public Works - Streets Total</b>        |                 |          | <b>2,870,000</b> | <b>1,570,400</b> | <b>1,817,200</b> | <b>1,689,400</b> | <b>2,018,900</b> | <b>9,965,900</b> |

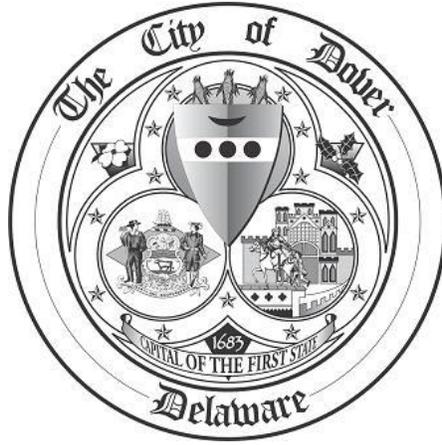
### Wastewater Management

|  |            |   |                  |                  |                  |                  |                  |                   |
|--|------------|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| 2012 FORD F350                                 | 26 Veh#655 |   | 85,000           |                  |                  |                  |                  | 85,000            |
| 2016 INTERNATIONAL Vac Truck #691              | 26Veh#691  |   | 520,000          |                  |                  |                  |                  | 520,000           |
| 2009 International Dump Truck # 681            | 27 VEH#681 |   |                  | 150,000          |                  |                  |                  | 150,000           |
| 2005 MGS Generator #604                        | 28 Veh#604 |   |                  |                  | 80,000           |                  |                  | 80,000            |
| 2013 Case Skidsteer #674                       | 29 Veh#674 |   |                  |                  |                  | 80,000           |                  | 80,000            |
| 2009 Chevrolet High Cube Van #684              | 30 Veh#684 |   |                  |                  |                  |                  | 90,000           | 90,000            |
| Meter Replacement Project                      | WW2600     |   | 18,600           |                  |                  |                  |                  | 18,600            |
| Miscellaneous Emergency Sanitary Sewer Repairs | WW2601     | 1 | 175,000          | 180,000          | 185,000          | 190,000          | 195,000          | 925,000           |
| Lepore Road Sanitary Sewer Upgrade             | WW2602     | 3 | 370,000          |                  |                  |                  |                  | 370,000           |
| Cedar Chase Pump Station Replacement           | WW2603     | 4 | 636,500          |                  |                  |                  |                  | 636,500           |
| Laurel Drive Pump Station Replacement          | WW2604     | 5 | 49,000           |                  | 656,600          |                  |                  | 705,600           |
| Kings Cliffe Pump Station Replacement          | WW2605     | 6 | 18,000           | 51,000           |                  | 676,700          |                  | 745,700           |
| Pump Station #7 Upgrades                       | WW2606     | 7 | 680,000          |                  |                  |                  |                  | 680,000           |
| Reed Street Gravity Sewer Upgrade              | WW2607     | 8 | 90,000           |                  |                  |                  |                  | 90,000            |
| Pump Station Digital Scan Inventory            | WW2608     | 9 | 60,000           |                  |                  |                  |                  | 60,000            |
| Meter Replacement Project                      | WW2700     |   |                  | 418,700          | 418,700          | 418,700          |                  | 1,256,100         |
| Inflow/Infiltration Removal                    | WW2701     | 1 |                  | 1,875,000        | 1,875,000        | 1,875,000        | 1,875,000        | 7,500,000         |
| White Oak Road Improvements                    | WW2703     | 3 |                  | 800,000          |                  |                  |                  | 800,000           |
| Hunter's Pointe Pump Station Replacement       | WW2705     | 5 |                  | 20,000           | 53,000           |                  | 700,000          | 773,000           |
| Westminster Pump Station Replacement           | WW2706     | 6 |                  | 22,000           | 55,000           |                  |                  | 77,000            |
| Westminster Pump Station Replacement           | WW2805     | 5 |                  |                  | 22,000           | 55,000           |                  | 77,000            |
| Dover Post Pump Station Replacement            | WW2904     | 4 |                  |                  |                  | 26,000           |                  | 26,000            |
| Schoolview Pump Station Replacement            | WW2905     | 5 |                  |                  |                  | 24,000           | 57,000           | 81,000            |
| Dover Post Station Replacement                 | WW3005     | 5 |                  |                  |                  |                  | 26,000           | 26,000            |
| <b>Wastewater Management Total</b>             |            |   | <b>2,702,100</b> | <b>3,516,700</b> | <b>3,345,300</b> | <b>3,345,400</b> | <b>2,943,000</b> | <b>15,852,500</b> |

| Department                             | Project #   | Priority | 2026              | 2027              | 2028              | 2029              | 2030              | Total              |
|--|-------------|----------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Water Management</b>                |             |          |                   |                   |                   |                   |                   |                    |
| 1995 Catepillar Bulldozer #408         | 28 Veh#408  |          |                   |                   | 80,000            |                   |                   | 80,000             |
| 2002 Sterling Dump Truck #424          | 28 Veh #424 |          |                   |                   | 165,000           |                   |                   | 165,000            |
| 2008 Case Backhoe #672                 | 29 Veh#672  |          |                   |                   |                   | 131,000           |                   | 131,000            |
| 1995 Catepillar Bulldozer #408         | 30 Veh #408 |          |                   |                   |                   |                   | 80,000            | 80,000             |
| Proposed Water Service Person          | NEW VEH     |          | 61,000            |                   |                   |                   |                   | 61,000             |
| Elevated Water Tower Maintenance       | WD2504      | 6        | 73,200            | 175,700           | 116,700           | 188,700           | 71,200            | 625,500            |
| Meter Reading Technology Upgrade       | WD2600      |          | 18,400            |                   |                   |                   |                   | 18,400             |
| Wellhead Redevelopment Program         | WD2601      |          | 171,000           | 177,000           | 183,000           | 189,000           | 195,000           | 915,000            |
| Water Tank Concrete Rehabilitation     | WD2603      | 5        | 190,000           |                   |                   |                   |                   | 190,000            |
| Meter Replacement Project              | WD2700      |          |                   | 418,700           | 418,700           | 418,700           |                   | 1,256,100          |
| Water Main Loop- Starlifter            | WD2704      | 6        |                   | 110,000           |                   | 1,100,000         | 1,100,000         | 2,310,000          |
| Water Quality Improvements             | WC2601      | 2        | 2,500,000         | 3,000,000         | 3,000,000         | 2,200,000         | 2,400,000         | 13,100,000         |
| Miscellaneous Emergency Water Repairs  | WQ2602      | 3        | 85,000            | 85,000            | 85,000            | 85,000            | 85,000            | 425,000            |
| <b>Water Management Total</b>          |             |          | <b>3,098,600</b>  | <b>3,966,400</b>  | <b>4,048,400</b>  | <b>4,312,400</b>  | <b>3,931,200</b>  | <b>19,357,000</b>  |
| <b>Water Treatment Plant</b>           |             |          |                   |                   |                   |                   |                   |                    |
| 2015 FORD F350 Pickup #622             | 27 Veh#622  |          |                   | 65,000            |                   |                   |                   | 65,000             |
| PFAS WTP Improvements                  | WD2508      | 8        | 5,000,000         |                   |                   |                   |                   | 5,000,000          |
| Manganese Removal Program              | WD2602      | 4        | 400,000           | 460,000           | 600,000           | 465,000           | 410,000           | 2,335,000          |
| Water Treatment Plant Security Upgrade | WD2605      | 7        | 222,000           |                   |                   |                   |                   | 222,000            |
| WTP Storefront & Door Replacement      | WD2607      |          | 60,000            |                   |                   |                   |                   | 60,000             |
| <b>Water Treatment Plant Total</b>     |             |          | <b>5,682,000</b>  | <b>525,000</b>    | <b>600,000</b>    | <b>465,000</b>    | <b>410,000</b>    | <b>7,682,000</b>   |
| <b>GRAND TOTAL</b>                     |             |          | <b>31,008,400</b> | <b>42,924,100</b> | <b>23,260,700</b> | <b>20,594,200</b> | <b>18,162,900</b> | <b>135,950,300</b> |



# GENERAL FUND



**THIS PAGE INTENTIONALLY LEFT BLANK**

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

| <b>Source</b>         | <b>2026</b>      | <b>2027</b>       | <b>2028</b>      | <b>2029</b>      | <b>2030</b>      | <b>Total</b>      |
|-----------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| Bond Proceeds         |                  | 8,300,000         |                  |                  |                  | <b>8,300,000</b>  |
| General Fund          | 4,570,400        | 3,841,500         | 4,441,800        | 4,495,700        | 3,162,500        | <b>20,511,900</b> |
| Other (Loan)          |                  |                   |                  |                  | 310,200          | <b>310,200</b>    |
| State Grant           | 3,924,500        | 1,847,000         | 1,800,000        |                  |                  | <b>7,571,500</b>  |
| Stormwater            |                  | 2,407,600         | 524,000          |                  |                  | <b>2,931,600</b>  |
| Water/Wastewater Fund | 1,096,000        | 1,421,000         | 1,954,200        | 2,135,700        | 1,636,000        | <b>8,242,900</b>  |
| <b>GRAND TOTAL</b>    | <b>9,590,900</b> | <b>17,817,100</b> | <b>8,720,000</b> | <b>6,631,400</b> | <b>5,108,700</b> | <b>47,868,100</b> |

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

| Department                    | Project # | Priority | 2026           | 2027          | 2028     | 2029     | 2030     | Total          |
|-------------------------------|-----------|----------|----------------|---------------|----------|----------|----------|----------------|
| <b>Code Enforcement</b>       |           |          |                |               |          |          |          |                |
| Replacing 2007 Dodge 1500     | 26 Veh#17 |          | 45,000         |               |          |          |          | 45,000         |
| Replacing 2014 Ford F-150     | 26 Veh#20 |          | 45,000         |               |          |          |          | 45,000         |
| Replacing 2014 Ford Focus     | 26 Veh#25 |          | 45,000         |               |          |          |          | 45,000         |
| Replace 2020 Ford Fusion      | 27 Veh#16 |          |                | 25,000        |          |          |          | 25,000         |
| Replace 2020 Ford Fusion      | 27 Veh#18 |          |                | 25,000        |          |          |          | 25,000         |
| <b>Code Enforcement Total</b> |           |          | <b>135,000</b> | <b>50,000</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>185,000</b> |

**Facilities Management**

|  |            |   |                |               |          |                |          |                |
|--|------------|---|----------------|---------------|----------|----------------|----------|----------------|
| Replacing 2005 Ford F-150                          | 26 Veh#433 | 2 | 64,000         |               |          |                |          | 64,000         |
| Pear Street Warehouse Roof Replacement & Abatement | FC2600     | 1 | 150,000        |               |          |                |          | 150,000        |
| City Hall 2nd Story Flat Roof                      | FC2601     | 3 | 210,000        |               |          |                |          | 210,000        |
| City Hall Fire Alarm                               | FC2602     | 1 | 50,000         |               |          |                |          | 50,000         |
| Council Chambers Doors                             | FC2701     | 3 |                | 15,000        |          |                |          | 15,000         |
| Council Chambers Carpet & Seating                  | FC2901     | 3 |                |               |          | 100,000        |          | 100,000        |
| <b>Facilities Management Total</b>                 |            |   | <b>474,000</b> | <b>15,000</b> | <b>0</b> | <b>100,000</b> | <b>0</b> | <b>589,000</b> |

**Fire/Robbins Hose**

|                                |        |   |                |                |                |                  |                  |                  |
|--------------------------------|--------|---|----------------|----------------|----------------|------------------|------------------|------------------|
| Replacing Engine #2            | FR1800 | 1 | 77,700         | 77,700         | 77,700         | 77,700           |                  | 310,800          |
| Replacing Squad #1             | FR2000 | 1 | 83,400         | 83,400         | 83,400         | 83,400           | 83,400           | 417,000          |
| Replacing Engine #1            | FR2200 | 1 | 123,200        | 123,200        | 123,200        | 123,200          | 71,900           | 564,700          |
| Replacing Ladder #2            | FR2400 |   | 285,200        | 285,200        | 285,200        | 285,200          | 285,200          | 1,426,000        |
| Replacing Engine #4            | FR2700 | 1 |                | 176,600        | 176,600        | 176,600          | 176,600          | 706,400          |
| Replacing Squad #2             | FR2701 | 1 |                | 163,300        | 163,300        | 163,300          | 163,300          | 653,200          |
| Replacing Ladder #1            | FR2900 | 1 |                |                |                | 357,200          | 357,200          | 714,400          |
| <b>Fire/Robbins Hose Total</b> |        |   | <b>569,500</b> | <b>709,400</b> | <b>709,400</b> | <b>1,266,600</b> | <b>1,137,600</b> | <b>4,792,500</b> |

**Fleet Maintenance**

|                                     |            |   |               |          |               |          |          |                |
|-------------------------------------|------------|---|---------------|----------|---------------|----------|----------|----------------|
| Replacing 2009 Chevrolet HHR        | 26 Veh#124 | 1 | 34,100        |          |               |          |          | 34,100         |
| 2003 Chevrolet 1500HD Flat Bed #119 | 28 Veh#119 | 2 |               |          | 80,000        |          |          | 80,000         |
| Oil Containment Shed                | CS2602     | 4 | 10,000        |          |               |          |          | 10,000         |
| <b>Fleet Maintenance Total</b>      |            |   | <b>44,100</b> | <b>0</b> | <b>80,000</b> | <b>0</b> | <b>0</b> | <b>124,100</b> |

**Information Technology**

|                                     |        |  |                |          |          |          |          |                |
|-------------------------------------|--------|--|----------------|----------|----------|----------|----------|----------------|
| Replacing 9 Timeclocks              | IT2600 |  | 12,200         |          |          |          |          | 12,200         |
| Replacing 10 Wireless Access Points | IT2601 |  | 10,000         |          |          |          |          | 10,000         |
| Leased Switches                     | IT2602 |  | 53,000         |          |          |          |          | 53,000         |
| Migrate Fortis to Docuware          | IT2603 |  | 9,000          |          |          |          |          | 9,000          |
| CSO Switches                        | IT2604 |  | 16,500         |          |          |          |          | 16,500         |
| Replacement of UPS                  | IT2605 |  | 10,000         |          |          |          |          | 10,000         |
| <b>Information Technology Total</b> |        |  | <b>110,700</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>110,700</b> |

| Department                              | Project # | Priority | 2026           | 2027     | 2028     | 2029     | 2030     | Total          |
|---|-----------|----------|----------------|----------|----------|----------|----------|----------------|
| <b>Life Safety (Fire Marshal)</b>       |           |          |                |          |          |          |          |                |
| Replacing 2016 Ford Explorer            | 26 Veh#23 |          | 77,600         |          |          |          |          | 77,600         |
| Replacing 2016 Ford Explorer            | 26 Veh#28 |          | 77,600         |          |          |          |          | 77,600         |
| <b>Life Safety (Fire Marshal) Total</b> |           |          | <b>155,200</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>155,200</b> |

**Parks and Recreation**

|                                     |            |   |                |                |                |                |          |                  |
|-------------------------------------|------------|---|----------------|----------------|----------------|----------------|----------|------------------|
| Replacing 2015 Ford F-350           | 26 Veh#549 | 1 | 65,000         |                |                |                |          | 65,000           |
| Replacing Ford F250 Pickup (4)      | 27 Veh#4   | 1 |                | 60,000         |                |                |          | 60,000           |
| Replacing 2019 Ford F150 Pickup     | 28 Veh#590 |   |                |                | 55,000         |                |          | 55,000           |
| Replacing 2020 John Deere Gator     | 29 Veh#364 | 5 |                |                |                | 20,000         |          | 20,000           |
| Silver Lake Master Plan             | PR2600     |   | 75,000         |                |                |                |          | 75,000           |
| Pitt Center Floor                   | PR2602     |   | 150,000        |                |                |                |          | 150,000          |
| Crossgates Park Playground          | PR2603     |   | 40,000         |                |                |                |          | 40,000           |
| Schutte Park Bathroom               | PR2700     |   |                | 200,000        |                |                |          | 200,000          |
| Silver Lake Bathrooms/Improvements  | PR2800     |   |                |                | 300,000        |                |          | 300,000          |
| Dover Park Tennis Court Resurfacing | PR2900     |   |                |                |                | 150,000        |          | 150,000          |
| <b>Parks and Recreation Total</b>   |            |   | <b>330,000</b> | <b>260,000</b> | <b>355,000</b> | <b>170,000</b> | <b>0</b> | <b>1,115,000</b> |

**Police**

|  |            |  |        |        |         |  |  |         |
|--|------------|--|--------|--------|---------|--|--|---------|
| Replacing 2020 Chevrolet Tahoe PPV (209)   | 26 Veh#209 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2017 Harley FLHTP (211)          | 26 Veh#211 |  | 28,700 |        |         |  |  | 28,700  |
| Replacing 2011 1/2 Ton Pickup (201)        | 26 Veh#233 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2019 Chevrolet Tahoe (234)       | 26 Veh#234 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2013 Dodge Charger PPV (236)     | 26 Veh#236 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2018 Chevrolet Tahoe (237)       | 26 Veh#237 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2014 Dodge Charger Admin (243)   | 26 Veh#243 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2016 Dodge Charger (253)         | 26 Veh#253 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2016 Harley FLHTP (256)          | 26 Veh#256 |  | 28,700 |        |         |  |  | 28,700  |
| Replacing 2019 Chevrolet tahoe (285)       | 26 Veh#285 |  | 78,000 |        |         |  |  | 78,000  |
| Replacing 2001 Ford E350 SD (299)          | 26 Veh#299 |  | 60,000 |        |         |  |  | 60,000  |
| Replacing 2016 Dodge Charger (202)         | 27 Veh#202 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2019 Chevrolet Tahoe (203)       | 27 Veh#203 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2018 Chevrolet Tahoe (206)       | 27 Veh#206 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2020 Chevrolet Tahoe (216)       | 27 Veh#216 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2019 Chevrolet Tahoe (217)       | 27 Veh#217 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2012 Ford Fusion Admin (225)     | 27 Veh#225 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2019 Chevrolet tahoe (227)       | 27 Veh#227 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2020 Dodge Charger (230)         | 27 Veh#230 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2014 Dodge Charger PPV (242)     | 27 Veh#242 |  |        | 78,000 |         |  |  | 78,000  |
| Replacing 2014 Dodge Charger Admin (249)   | 27 Veh#249 |  |        | 78,000 |         |  |  | 78,000  |
| Replacing 2019 Harley Davidson FLHTP (257) | 27 Veh#257 |  |        | 30,000 |         |  |  | 30,000  |
| Replacing 2013 Dodge Charger PPV (269)     | 27 Veh#269 |  |        | 78,000 |         |  |  | 78,000  |
| Replacing 2017 Dodge Charger (273)         | 27 Veh#273 |  |        | 78,000 |         |  |  | 78,000  |
| Replacing 2020 Dodge Charger (274)         | 27 Veh#274 |  |        | 75,600 |         |  |  | 75,600  |
| Replacing 2020 Chevrolet Tahoe (209)       | 28 Veh#209 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2020 Dodge Charger (210)         | 28 Veh#210 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2022 Ford Explorer (214)         | 28 Veh#214 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2022 Ford Explorer (215)         | 28 Veh#215 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2022 Ford Transit (221)          | 28 Veh#221 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2022 Ford Transit (223)          | 28 Veh#223 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2016 Ford F150 4WD (245)         | 28 Veh#245 |  |        |        | 75,600  |  |  | 75,600  |
| Replacing 2012 Ford E550 (247)             | 28 Veh#247 |  |        |        | 250,000 |  |  | 250,000 |
| Replacing 2020 Chevrolet Tahoe (250)       | 28 Veh#250 |  |        |        | 75,600  |  |  | 75,600  |

| Department                                | Project #   | Priority | 2026             | 2027             | 2028             | 2029             | 2030             | Total            |
|---|-------------|----------|------------------|------------------|------------------|------------------|------------------|------------------|
| 2018 Chevrolet Tahoe (252)                | 28 Veh#252  |          |                  |                  | 75,600           |                  |                  | 75,600           |
| Replacing 2018 Dodge Charger (258)        | 28 Veh#258  |          |                  |                  | 75,600           |                  |                  | 75,600           |
| Replacing 2018 Dodge Charger (259)        | 28 Veh#259  |          |                  |                  | 75,600           |                  |                  | 75,600           |
| Replacing 2020 Dodge Charger (240)        | 29 Veh#240  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2020 Dodge Charger (261)        | 29 Veh#261  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2016 Dodge Charger (275)        | 29 Veh#275  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2015 Dodge Charger (278)        | 29 Veh#278  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 1999 Ford E250 (281)            | 29 Veh#281  |          |                  |                  |                  | 76,400           |                  | 76,400           |
| Replacing 2019 Chevrolet Tahoe (285)      | 29 Veh#285  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2012 Ford Fusion Admin (287)    | 29 Veh#287  |          |                  |                  |                  | 75,600           |                  | 75,600           |
| Replacing 2009 Chev C55 (294)             | 29 Veh#294  |          |                  |                  |                  | 101,400          |                  | 101,400          |
| Replacing 2001 Ford E450 SD ctwy (298)    | 29 Veh#298  |          |                  |                  |                  | 131,400          |                  | 131,400          |
| Replacing 2023 Chevrolet Tahoe (212)      | 30 Veh#212  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (224)      | 30 Veh#224  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (226)      | 30 Veh#226  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (229)      | 30 Veh#229  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (232)      | 30 Veh#232  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (241)      | 30 Veh#241  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (254)      | 30 Veh#254  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (263)      | 30 Veh#263  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (272)      | 30 Veh#272  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (276)      | 30 Veh#276  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (277)      | 30 Veh# 277 |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (280)      | 30 Veh#280  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (284)      | 30 Veh# 284 |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (289)      | 30 Veh#289  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Replacing 2023 Chevrolet Tahoe (297)      | 30 Veh#297  |          |                  |                  |                  |                  | 75,600           | 75,600           |
| Police Officer Body Worn Cameras & Tasers | PD2301      | 1        | 229,500          |                  |                  |                  |                  | 229,500          |
| Axion In-car Cameras                      | PD2302      | 1        | 126,000          | 126,000          | 126,000          | 126,000          |                  | 504,000          |
| Flock Security Cameras                    | PD2601      | 1        | 79,500           | 159,000          | 159,000          | 159,000          |                  | 556,500          |
| Police Officer Body Worn Cameras & Tasers | PD2701      | 1        |                  | 216,300          |                  |                  |                  | 216,300          |
| Police Officer Body Worn Cameras & Tasers | PD2801      | 1        |                  |                  | 216,300          |                  |                  | 216,300          |
| Police Officer Body Worn Cameras & Tasers | PD2901      | 1        |                  |                  |                  | 216,300          |                  | 216,300          |
| Axion In-car Cameras                      | PD2902      | 1        |                  |                  |                  | 89,300           |                  | 89,300           |
| <b>Police Total</b>                       |             |          | <b>1,176,400</b> | <b>1,523,700</b> | <b>1,582,900</b> | <b>1,353,400</b> | <b>1,134,000</b> | <b>6,770,400</b> |

### Procurement & Inventory

|  |        |   |                |               |                |          |          |                  |
|--|--------|---|----------------|---------------|----------------|----------|----------|------------------|
| Fuel Pump Island Upgrade                 | CS2502 | 2 | 517,000        |               |                |          |          | 517,000          |
| Warehouse Storefront                     | CS2701 | 4 |                | 80,000        |                |          |          | 80,000           |
| Truck Rail & Fence Replacement           | CS2801 | 3 |                |               | 80,000         |          |          | 80,000           |
| William Street Paving                    | CS2802 | 4 |                |               | 375,000        |          |          | 375,000          |
| <b>Procurement &amp; Inventory Total</b> |        |   | <b>517,000</b> | <b>80,000</b> | <b>455,000</b> | <b>0</b> | <b>0</b> | <b>1,052,000</b> |

### Public Works - Grounds

|   |            |   |               |                |               |                |          |                |
|---|------------|---|---------------|----------------|---------------|----------------|----------|----------------|
| Replacing 2015 Ford F-350 w/ F-ump Body   | 26 Veh#551 | 3 | 85,000        |                |               |                |          | 85,000         |
| Replacing 2017 F550 Chip Truck            | 27 Veh#554 | 3 |               | 85,000         |               |                |          | 85,000         |
| Replacing Kubota M5660                    | 27 Veh#569 | 2 |               | 55,000         |               |                |          | 55,000         |
| Replacing 2018 Kabuto L3560               | 28 Veh#572 | 3 |               |                | 85,000        |                |          | 85,000         |
| Replacing 2009 International Bucket Truck | 29 Veh#556 |   |               |                |               | 180,000        |          | 180,000        |
| <b>Public Works - Grounds Total</b>       |            |   | <b>85,000</b> | <b>140,000</b> | <b>85,000</b> | <b>180,000</b> | <b>0</b> | <b>490,000</b> |

### Public Works - Stormwater

|                                    |           |  |  |         |  |  |  |         |
|------------------------------------|-----------|--|--|---------|--|--|--|---------|
| 2015 International Dump Truck #328 | 25Veh#328 |  |  | 220,000 |  |  |  | 220,000 |
|------------------------------------|-----------|--|--|---------|--|--|--|---------|

| Department  | Project #   | Priority | 2026             | 2027              | 2028             | 2029             | 2030           | Total             |
|---|-------------|----------|------------------|-------------------|------------------|------------------|----------------|-------------------|
| 1969 Caterpillar Grader# 301                      | 27 Veh#301  |          |                  | 85,000            |                  |                  |                | 85,000            |
| 2019 International Tymo Street Sweeper #356       | 27 Veh#356  |          |                  | 326,200           |                  |                  |                | 326,200           |
| 2023 Freightliner Auto Leaf Truck #365            | 27Veh#365   |          |                  | 220,000           |                  |                  |                | 220,000           |
| 2016 International Leaf Vac Truck #366            | 27 Veh#366  |          |                  | 300,000           |                  |                  |                | 300,000           |
| New Street Sweeper                                | 27 Veh#NEW4 | 1        |                  | 441,400           |                  |                  |                | 441,400           |
| 2022 International TYMCO Street Sweeper #357      | 28 Veh#357  | 1        |                  |                   | 391,500          |                  |                | 391,500           |
| 2015 International Leaf Vac Truck #361            | 28 Veh#361  | 1        |                  |                   | 394,000          |                  |                | 394,000           |
| 2020 Ford F250 #362                               | 28Veh#362   |          |                  |                   |                  |                  | 60,000         | 60,000            |
| 2023 Freightliner VACALL #350                     | 29 Veh#350  | 1        |                  |                   |                  | 520,000          |                | 520,000           |
| 2025 International (ODB) Automated Leaf VAC #363  | 30 Veh#363  |          |                  |                   |                  |                  | 310,200        | 310,200           |
| MS4 Inventory/Inspection & Green Te               | SW2206      |          | 93,000           | 93,000            |                  |                  |                | 186,000           |
| Meeting House Branch Drainage Improvements        | SW2502      | 2        | 1,250,000        | 10,100,000        | 1,800,000        |                  |                | 13,150,000        |
| West Street Flooding Improvements                 | SW2503      | 3        |                  |                   |                  | 675,000          |                | 675,000           |
| Lynnhaven Drive Flooding Improvements             | SW2506      | 6        |                  |                   | 130,000          |                  |                | 130,000           |
| Vehicle Pole Barn                                 | SW2509      | 3        |                  | 300,000           |                  |                  |                | 300,000           |
| Miscellaneous Emergency Storm Sewer Repairs       | SW2601      | 1        | 96,000           | 98,000            | 100,000          | 102,000          | 104,000        | 500,000           |
| Silver Lake Dam Repairs                           | SW2602      | 2        | 100,000          |                   | 120,000          |                  | 140,000        | 360,000           |
| Water Street Flooding Improvements                | SW2605      | 5        | 1,450,000        |                   |                  |                  |                | 1,450,000         |
| White Oak Ditch                                   | SW2608      |          | 135,000          |                   |                  |                  |                | 135,000           |
| Woodbrook Stormwater Pond Improvements            | SW2702      | 2        |                  | 600,000           |                  |                  |                | 600,000           |
| The Greens of Dover / Lamplighter Lane Stormwater | SW2703      | 3        |                  | 50,000            |                  |                  | 64,000         | 114,000           |
| Lynnhaven Drive Flooding Improvements             | SW2704      | 4        |                  | 135,000           |                  |                  |                | 135,000           |
| East Lake Garden Drainage Basin Improvements      | SW2804      | 4        |                  |                   | 430,000          | 430,000          |                | 860,000           |
| Puncheon Run Drainage Ditch System Improvements   | SW2806      | 6        |                  |                   | 35,000           |                  | 140,000        | 175,000           |
| Puncheon Run Drainage Ditch System Improvements   | SW2807      | 7        |                  |                   | 35,000           | 145,000          |                | 180,000           |
| Street Sweeper NEW                                | VEH #27 NEW | 10       |                  | 300,000           |                  |                  |                | 300,000           |
| <b>Public Works - Stormwater Total</b>            |             |          | <b>3,124,000</b> | <b>13,268,600</b> | <b>3,435,500</b> | <b>1,872,000</b> | <b>818,200</b> | <b>22,518,300</b> |

#### Public Works - Streets

|                                   |                 |    |         |        |         |         |         |         |
|-----------------------------------|-----------------|----|---------|--------|---------|---------|---------|---------|
| 2013 Caterpillar Skid Steer (319) | 14Veh# 319      | 2  |         | 49,500 |         |         |         | 49,500  |
| 2019 Mobile Brine Tank            | 2019 Brine Tank |    |         |        |         | 18,400  |         | 18,400  |
| 2024 CAT 4.5 Ton Roller #307      | 25 Veh#307      |    |         |        |         |         | 164,000 | 164,000 |
| 2002 Case Front End Loader #316   | 26 Veh#316      |    | 240,000 |        |         |         |         | 240,000 |
| 2001 International DumpTruck #321 | 26 Veh#321      |    | 110,000 |        |         |         |         | 110,000 |
| 1997 Roller#308                   | 27 Veh#308      |    |         | 16,000 |         |         |         | 16,000  |
| 2006 Grapple # 315                | 27 Veh#315      |    |         | 11,200 |         |         |         | 11,200  |
| 2006 Grapple #315                 | 27Veh#315       |    |         | 11,200 |         |         |         | 11,200  |
| 2016 International DumpTruck #325 | 27 Veh#325      |    |         | 96,400 |         |         |         | 96,400  |
| 1997 Pequea Utility Trailer #389  | 27 Veh#389      |    |         | 25,200 |         |         |         | 25,200  |
| 1986 Trailer #394                 | 27Veh#394       |    |         | 17,900 |         |         |         | 17,900  |
| 2006 Allmand Light Trailer #309   | 28Veh#309       |    |         |        |         | 10,000  |         | 10,000  |
| 2006 Allmand Light Trailer #310   | 28Veh#310       |    |         |        |         | 10,000  |         | 10,000  |
| 2019 Case Front End Loader #312   | 28Veh#312       |    |         |        | 288,000 |         |         | 288,000 |
| 2015 Ford F350 Utility Body #345  | 28 Veh#345      |    |         |        | 120,000 |         |         | 120,000 |
| 1969 Caterpillar Grader #301      | 29 VEH#301      | 10 |         |        |         | 110,000 |         | 110,000 |
| 2006 Swenson V-Box Sander #305    | 29 Veh#305      |    |         |        |         | 21,300  |         | 21,300  |
| 2019 Ford F350 Utility Body #330  | 29 Veh#330      |    |         |        |         |         | 82,900  | 82,900  |

| <b>Department</b>                          | <b>Project #</b> | <b>Priority</b> | <b>2026</b>      | <b>2027</b>       | <b>2028</b>      | <b>2029</b>      | <b>2030</b>      | <b>Total</b>      |
|--|------------------|-----------------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| 2014 Ford F150 #331                        | 29 Veh#331       |                 |                  |                   |                  | 55,000           |                  | 55,000            |
| 2018 Concrete Mixer #386                   | 29Veh#386        |                 |                  |                   |                  | 6,000            |                  | 6,000             |
| 2000 Caterpillar Backhoe #405              | 30 Veh#405       |                 |                  |                   |                  |                  | 240,000          | 240,000           |
| Community Sign Refurbishment               | ST2502           |                 | 20,000           | 20,000            | 20,000           |                  |                  | 60,000            |
| Street, Concrete and Alley Program         | ST2601           | 1               | 1,000,000        | 1,323,000         | 1,389,200        | 1,458,700        | 1,532,000        | 6,702,900         |
| North State Street Streetscape Improvement | ST2602           | 2               | 1,500,000        |                   |                  |                  |                  | 1,500,000         |
| <b>Public Works - Streets Total</b>        |                  |                 | <b>2,870,000</b> | <b>1,570,400</b>  | <b>1,817,200</b> | <b>1,689,400</b> | <b>2,018,900</b> | <b>9,965,900</b>  |
| <b>GRAND TOTAL</b>                         |                  |                 | <b>9,590,900</b> | <b>17,817,100</b> | <b>8,720,000</b> | <b>6,631,400</b> | <b>5,108,700</b> | <b>47,868,100</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#124  
**Project Name** Replacing 2009 Chevrolet HHR

|                           |                   |                    |                           |
|---------------------------|-------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$34,100          | <b>Contact</b>     | Central Services Director |
| <b>Department</b>         | Fleet Maintenance | <b>Type</b>        | Vehicles                  |
| <b>Category</b>           | Vehicles          | <b>Priority</b>    | 1                         |
| <b>Status</b>             | Active            | <b>Useful Life</b> | 7 years                   |

### Description

Replacing 2009 Chevrolet HHR with \$31,995.00 Chevrolet Equinox

### Justification

Including:  
 \$1,085.00 Safety & Technology Package  
 \$1,000.00 3%

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 34,100        | <b>34,100</b> |
| <b>Total</b>              | <b>34,100</b> | <b>34,100</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 34,100        | <b>34,100</b> |
| <b>Total</b>           | <b>34,100</b> | <b>34,100</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#17  
Project Name Replacing 2007 Dodge 1500

---

|                    |                  |                 |                        |
|--------------------|------------------|-----------------|------------------------|
| Total Project Cost | \$45,000         | Contact         | Planning Director      |
| Department         | Code Enforcement | Type            | Vehicles               |
| Category           | Vehicles         | Priority        | n/a                    |
| Status             | Active           | Useful Life     | 7 years                |
| Time-Line:         | FY23             | Account Number: | 101-11-16-20-000-54022 |

---

### Description

Replacing 2007 Dodge 1500 with \$45,000.00 Comparable Vehicle.

---

### Justification

Placeholder Ford F-150: \$45,000.00

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 45,000        | 45,000        |
| <b>Total</b>              | <b>45,000</b> | <b>45,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 45,000        | 45,000        |
| <b>Total</b>           | <b>45,000</b> | <b>45,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#20  
Project Name Replacing 2014 Ford F-150

---

|                    |                  |                 |                        |
|--------------------|------------------|-----------------|------------------------|
| Total Project Cost | \$45,000         | Contact         | Planning Director      |
| Department         | Code Enforcement | Type            | Vehicles               |
| Category           | Vehicles         | Priority        | n/a                    |
| Status             | Active           | Useful Life     | 7 years                |
| Time-Line:         | FY25             | Account Number: | 101-11-16-22-000-54022 |

---

### Description

Replacing 2014 Ford F-150 with \$45,000.00 Comparable Vehicle

---

### Justification

Placeholder Ford F-150: \$45,000.00

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 45,000        | 45,000        |
| <b>Total</b>              | <b>45,000</b> | <b>45,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 45,000        | 45,000        |
| <b>Total</b>           | <b>45,000</b> | <b>45,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#209  
**Project Name** Replacing 2020 Chevrolet Tahoe PPV (209)

|                           |          |                        |                        |
|---------------------------|----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$78,000 | <b>Contact</b>         | Police Chief           |
| <b>Department</b>         | Police   | <b>Type</b>            | Vehicles               |
| <b>Category</b>           | Vehicles | <b>Priority</b>        | n/a                    |
| <b>Status</b>             | Active   | <b>Useful Life</b>     | 5 years                |
| <b>Time-Line:</b>         | FY27     | <b>Account Number:</b> | 101-11-17-00-000-54022 |

## Description

Replacing 2020Chevrolet tahoe with a 2025 Chevrolet Tahoe. Includes Outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#211  
**Project Name** Replacing 2017 Harley FLHTP (211)

|                           |                        |                   |          |
|---------------------------|------------------------|-------------------|----------|
| <b>Total Project Cost</b> | \$28,700               | <b>Department</b> | Police   |
| <b>Type</b>               | Vehicles               | <b>Category</b>   | Vehicles |
| <b>Priority</b>           | n/a                    | <b>Status</b>     | Active   |
| <b>Useful Life</b>        | 1 year                 | <b>Time-Line:</b> | FY26     |
| <b>Account Number:</b>    | 101-11-17-00-000-54022 |                   |          |

## Description

Replacing 2017 Harley FLHTP with a 2025 Harley FLHTP. Includes Outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 28,700        | 28,700        |
| <b>Total</b>              | <b>28,700</b> | <b>28,700</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 28,700        | 28,700        |
| <b>Total</b>           | <b>28,700</b> | <b>28,700</b> |

# Capital Improvement Plan

Dover, DE

Project # 26 Veh#23  
 Project Name Replacing 2016 Ford Explorer

|                    |                            |             |                   |
|--------------------|----------------------------|-------------|-------------------|
| Total Project Cost | \$77,600                   | Contact     | Planning Director |
| Department         | Life Safety (Fire Marshal) | Type        | Vehicles          |
| Category           | Vehicles                   | Priority    | n/a               |
| Status             | Active                     | Useful Life | 7 years           |
| Time-Line:         | FY25                       |             |                   |

### Description

Replacing 2016 Ford Explorer with \$55,100 Ford F-150 Super Crew Cab

### Justification

Additional Equipment:

\$13,000 Lights

\$1,000 Lettering/Decals

\$5,000 Cap

\$3,000 Slide Out

\$500 Running Boards

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 77,600        | 77,600        |
| <b>Total</b>              | <b>77,600</b> | <b>77,600</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 77,600        | 77,600        |
| <b>Total</b>           | <b>77,600</b> | <b>77,600</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#233  
**Project Name** Replacing 2011 1/2 Ton Pickup (201)

|                           |          |                        |                        |
|---------------------------|----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$78,000 | <b>Contact</b>         | Police Chief           |
| <b>Department</b>         | Police   | <b>Type</b>            | Vehicles               |
| <b>Category</b>           | Vehicles | <b>Priority</b>        | n/a                    |
| <b>Status</b>             | Active   | <b>Useful Life</b>     | 7 years                |
| <b>Time-Line:</b>         | FY26     | <b>Account Number:</b> | 101-11-17-00-000-54022 |

## Description

Replacing 2011 1/2 Ton Pickup with FY25 Chevrolet Tahoe. Includes Outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#234  
Project Name Replacing 2019 Chevrolet Tahoe (234)

---

Total Project Cost \$78,000  
Type Vehicles  
Priority n/a  
Useful Life 5 years  
Account Number: 101-11-17-00-000-54022

Department Police  
Category Vehicles  
Status Active  
Time-Line: FY27

---

### Description

Replacing 2019 Chevrolet Tahoe with a 2025 Chevrolet Tahoe. Includes Outfitting.

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#236  
Project Name Replacing 2013 Dodge Charger PPV (236)

---

|                    |                        |            |          |
|--------------------|------------------------|------------|----------|
| Total Project Cost | \$78,000               | Department | Police   |
| Type               | Vehicles               | Category   | Vehicles |
| Priority           | n/a                    | Status     | Active   |
| Useful Life        | 5 years                | Time-Line: | FY25     |
| Account Number:    | 101-11-17-00-000-54022 |            |          |

---

### Description

Replacing 2013 Dodge Charger with 2025 Chevrolet Tahoe. Includes Outfitting.

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#237  
Project Name Replacing 2018 Chevrolet Tahoe (237)

---

|                    |                        |            |          |
|--------------------|------------------------|------------|----------|
| Total Project Cost | \$78,000               | Department | Police   |
| Type               | Vehicles               | Category   | Vehicles |
| Priority           | n/a                    | Status     | Active   |
| Useful Life        | 5 years                | Time-Line: | FY26     |
| Account Number:    | 101-11-17-00-000-54022 |            |          |

---

### Description

Replacing 2018 Chevrolet Tahoe with a 2025 Chevrolet Tahoe.

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#243  
**Project Name** Replacing 2014 Dodge Charger Admin (243)

|                           |          |                        |                        |
|---------------------------|----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$78,000 | <b>Contact</b>         | Police Chief           |
| <b>Department</b>         | Police   | <b>Type</b>            | Vehicles               |
| <b>Category</b>           | Vehicles | <b>Priority</b>        | n/a                    |
| <b>Status</b>             | Active   | <b>Useful Life</b>     | 7 years                |
| <b>Time-Line:</b>         | FY26     | <b>Account Number:</b> | 101-11-17-00-000-54022 |

## Description

Replacing 2014 Dodge Charger with 2025 Chevrolet Tahoe. Includes outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#25  
**Project Name** Replacing 2014 Ford Focus

|                           |                  |                    |                   |
|---------------------------|------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$45,000         | <b>Contact</b>     | Planning Director |
| <b>Department</b>         | Code Enforcement | <b>Type</b>        | Vehicles          |
| <b>Category</b>           | Vehicles         | <b>Priority</b>    | n/a               |
| <b>Status</b>             | Active           | <b>Useful Life</b> | 7 years           |
| <b>Time-Line:</b>         | FY25             |                    |                   |

## Description

Replacing 2014 Ford Focus with estimated \$45,000.00 Comparable Vehicle

## Justification

Placeholder Ford F-150: \$45,000.00

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 45,000        | 45,000        |
| <b>Total</b>              | <b>45,000</b> | <b>45,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 45,000        | 45,000        |
| <b>Total</b>           | <b>45,000</b> | <b>45,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#253  
**Project Name** Replacing 2016 Dodge Charger (253)

|                           |          |                        |                        |
|---------------------------|----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$78,000 | <b>Contact</b>         | Police Chief           |
| <b>Department</b>         | Police   | <b>Type</b>            | Vehicles               |
| <b>Category</b>           | Vehicles | <b>Priority</b>        | n/a                    |
| <b>Status</b>             | Active   | <b>Useful Life</b>     | 5 years                |
| <b>Time-Line:</b>         | FY24     | <b>Account Number:</b> | 101-11-17-00-000-54022 |

## Description

Replacing 2020 Dodge Charger with a 2025 Chevrolet Tahoe. Includes Outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#256  
**Project Name** Replacing 2016 Harley FLHTP (256)

**Total Project Cost** \$28,700  
**Type** Vehicles  
**Priority** n/a  
**Useful Life** 8 years  
**Account Number:** 101-11-17-00-000-54022

**Department** Police  
**Category** Vehicles  
**Status** Active  
**Time-Line:** FY29

## Description

Replacing 2016 Harley FLHTP with a 2025 Harley FLHTP. Includes Outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 28,700        | 28,700        |
| <b>Total</b>              | <b>28,700</b> | <b>28,700</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 28,700        | 28,700        |
| <b>Total</b>           | <b>28,700</b> | <b>28,700</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#28  
**Project Name** Replacing 2016 Ford Explorer

|                           |                            |                    |                   |
|---------------------------|----------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$77,600                   | <b>Contact</b>     | Planning Director |
| <b>Department</b>         | Life Safety (Fire Marshal) | <b>Type</b>        | Vehicles          |
| <b>Category</b>           | Vehicles                   | <b>Priority</b>    | n/a               |
| <b>Status</b>             | Active                     | <b>Useful Life</b> | 7 years           |
| <b>Time-Line:</b>         | FY25                       |                    |                   |

## Description

Replacing 2016 Ford Explorer with \$55,100 Ford F-150 Super Crew Cab

## Justification

Additional Equipment:

- \$13,000 Lights
- \$1,000 Lettering/Decals
- \$5,000 Cap
- \$3,000 Slide Out
- \$500 Running Boards

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 77,600        | 77,600        |
| <b>Total</b>              | <b>77,600</b> | <b>77,600</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 77,600        | 77,600        |
| <b>Total</b>           | <b>77,600</b> | <b>77,600</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#285  
**Project Name** Replacing 2019 Chevrolet tahoe (285)

|                           |          |                        |                        |
|---------------------------|----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$78,000 | <b>Contact</b>         | Police Chief           |
| <b>Department</b>         | Police   | <b>Type</b>            | Vehicles               |
| <b>Category</b>           | Vehicles | <b>Priority</b>        | n/a                    |
| <b>Status</b>             | Active   | <b>Useful Life</b>     | 7 years                |
| <b>Time-Line:</b>         | FY25     | <b>Account Number:</b> | 101-11-17-00-000-54022 |

## Description

Replacing 2019 Chevrolet Tahoe with a 2025 Chevrolet Tahoe. Includes outfitting.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 78,000        | <b>78,000</b> |
| <b>Total</b>              | <b>78,000</b> | <b>78,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 78,000        | <b>78,000</b> |
| <b>Total</b>           | <b>78,000</b> | <b>78,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#299  
Project Name Replacing 2001 Ford E350 SD (299)

---

Total Project Cost \$60,000  
Type Vehicles  
Priority n/a  
Useful Life 1 year  
Account Number: 101-11-17-00-000-54022

Department Police  
Category Vehicles  
Status Active  
Time-Line: FY29

---

### Description

Replacing 2001 Ford E350SD with a 2024 Ford Transit Wagon. Includes Outfitting.

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 60,000        | <b>60,000</b> |
| <b>Total</b>              | <b>60,000</b> | <b>60,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 60,000        | <b>60,000</b> |
| <b>Total</b>           | <b>60,000</b> | <b>60,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#316  
Project Name 2002 Case Front End Loader #316

---

|                    |                        |             |                       |
|--------------------|------------------------|-------------|-----------------------|
| Total Project Cost | \$240,000              | Contact     | Public Works Director |
| Department         | Public Works - Streets | Type        | Vehicles              |
| Category           | Vehicles               | Priority    | n/a                   |
| Status             | Active                 | Useful Life | 10 years              |
| New Project:       | Yes                    | Time-Line:  | FY26                  |
| Account Number:    | 101-12-18-35-000-54025 |             |                       |

---

### Description

2002 Case Front End Loader #316

---

### Justification

Passed useful life

---

| <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   |
|---------------------------|----------------|----------------|
| Equip/Vehicle/Furnishings | 240,000        | 240,000        |
| <b>Total</b>              | <b>240,000</b> | <b>240,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| General Fund           | 240,000        | 240,000        |
| <b>Total</b>           | <b>240,000</b> | <b>240,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#321  
**Project Name** 2001 International DumpTruck #321

|                           |                        |                    |                       |
|---------------------------|------------------------|--------------------|-----------------------|
| <b>Total Project Cost</b> | \$110,000              | <b>Contact</b>     | Public Works Director |
| <b>Department</b>         | Public Works - Streets | <b>Type</b>        | Vehicles              |
| <b>Category</b>           | Vehicles               | <b>Priority</b>    | n/a                   |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 10 years              |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26                  |
| <b>Account Number:</b>    | 101-12-18-35-000-54023 |                    |                       |

## Description

Replace 2001 International Dump Truck #321

## Justification

Beyond its useful life

| <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   |
|---------------------------|----------------|----------------|
| Equip/Vehicle/Furnishings | 110,000        | <b>110,000</b> |
| <b>Total</b>              | <b>110,000</b> | <b>110,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| General Fund           | 110,000        | <b>110,000</b> |
| <b>Total</b>           | <b>110,000</b> | <b>110,000</b> |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project # 26 Veh#433  
 Project Name Replacing 2005 Ford F-150

|                    |                       |             |                           |
|--------------------|-----------------------|-------------|---------------------------|
| Total Project Cost | \$64,000              | Contact     | Central Services Director |
| Department         | Facilities Management | Type        | Vehicles                  |
| Category           | Vehicles              | Priority    | 2                         |
| Status             | Active                | Useful Life | 7 years                   |
| New Project:       | Yes                   | Time-Line:  | FY26                      |
| Account Number:    | 147-2500-552.40-23    |             |                           |

### Description

Replacing 2005 Ford F-150 with a \$64,000 Ford Transit 250

### Justification

Additional Equipment:

\$2,100 Passenger Side Ladder Rack

\$4,000 Shelf package

\$1,400 Composite Partition

\$500 Freight & Delivery

\$2,300 3.5% Estimated Cost Increase by FY26

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 64,000        | 64,000        |
| <b>Total</b>              | <b>64,000</b> | <b>64,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 64,000        | 64,000        |
| <b>Total</b>           | <b>64,000</b> | <b>64,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26 Veh#549  
Project Name Replacing 2015 Ford F-350

---

|                    |                      |                 |                             |
|--------------------|----------------------|-----------------|-----------------------------|
| Total Project Cost | \$65,000             | Contact         | Parks & Recreation Director |
| Department         | Parks and Recreation | Type            | Vehicles                    |
| Category           | Vehicles             | Priority        | 1                           |
| Status             | Active               | Useful Life     | 10 years                    |
| Time-Line:         | FY26                 | Account Number: | 101-13-15-12-000-54022      |

---

### Description

Replacing 2015 Ford F-350 with F-250 Extended Cab Long Bed

---

### Justification

Truck is used to haul ball field equipment and to haul playground mulch.

Includes:

\$5,000 Dump Bed insert

---

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 65,000        | 65,000        |
| <b>Total</b>              | <b>65,000</b> | <b>65,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 65,000        | 65,000        |
| <b>Total</b>           | <b>65,000</b> | <b>65,000</b> |

# Capital Improvement Plan

Dover, DE

Project # 26 Veh#551  
 Project Name Replacing 2015 Ford F-350 w/ Dump Body

|                    |                        |                 |                             |
|--------------------|------------------------|-----------------|-----------------------------|
| Total Project Cost | \$85,000               | Contact         | Parks & Recreation Director |
| Department         | Public Works - Grounds | Type            | Vehicles                    |
| Category           | Vehicles               | Priority        | 3                           |
| Status             | Active                 | Useful Life     | 10 years                    |
| Time-Line:         | FY27                   | Account Number: | 101-12-18-51-000-54023      |

### Description

Replacing 2015 Ford F-350 w/ Dump Body with Ford F-350 4WD Crew Cab w/ Dump Body

### Justification

Truck is used to haul wood for arborist crew, haul stump grinder and to haul mulch.

Includes:

Back-up Camera

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 85,000        | 85,000        |
| <b>Total</b>              | <b>85,000</b> | <b>85,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 85,000        | 85,000        |
| <b>Total</b>           | <b>85,000</b> | <b>85,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** CS2502  
**Project Name** Fuel Pump Island Upgrade

|                           |             |                     |                         |
|---------------------------|-------------|---------------------|-------------------------|
| <b>Total Project Cost</b> | \$1,200,000 | <b>Department</b>   | Procurement & Inventory |
| <b>Type</b>               | Improvement | <b>Category</b>     | General                 |
| <b>Priority</b>           | 2           | <b>Status</b>       | Active                  |
| <b>Useful Life</b>        | 30 years    | <b>New Project:</b> | Yes                     |
| <b>Time-Line:</b>         | FY25        |                     |                         |

### Description

Replacement of fuel pumps, Island, tanks, and the addition of DEF capabilities.

### Justification

The fuel tanks have started to deteriorate and most recently caused fuel pump issues. The debris from this deterioration have started clogging the lines to the point of having contractors come in to clear the debris. There has also been a Government mandated Diesel Exhaust Fluid system added to all new diesel trucks. In turn, we must have such fluid available at the fuel station.

| <b>Prior</b> | <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------|--------------------------|----------------|----------------|
| 683,000      | Construction/Maintenance | 517,000        | <b>517,000</b> |
|              | <b>Total</b>             | <b>517,000</b> | <b>517,000</b> |

| <b>Prior</b> | <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|--------------|------------------------|----------------|----------------|
| 683,000      | General Fund           | 517,000        | <b>517,000</b> |
|              | <b>Total</b>           | <b>517,000</b> | <b>517,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # CS2602  
Project Name Oil Containment Shed

---

|                    |                   |             |                           |
|--------------------|-------------------|-------------|---------------------------|
| Total Project Cost | \$10,000          | Contact     | Central Services Director |
| Department         | Fleet Maintenance | Type        | Improvement               |
| Category           | General           | Priority    | 4                         |
| Status             | Active            | Useful Life | 30 years                  |
| New Project:       | Yes               | Time-Line:  | FY26                      |

---

### Description

CS2602 Oil Containment Shed

---

### Justification

Current containment has been deemed undersized by Environmental Scientist

---

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 10,000        | 10,000        |
| <b>Total</b>             | <b>10,000</b> | <b>10,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 10,000        | 10,000        |
| <b>Total</b>           | <b>10,000</b> | <b>10,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** FC2600  
**Project Name** Pear Street Warehouse Roof Replacement & Abatement

|                           |                       |                    |                           |
|---------------------------|-----------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$150,000             | <b>Contact</b>     | Central Services Director |
| <b>Department</b>         | Facilities Management | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General               | <b>Priority</b>    | 1                         |
| <b>Status</b>             | Active                | <b>Useful Life</b> | 25 years                  |
| <b>New Project:</b>       | Yes                   | <b>Time-Line:</b>  | FY26                      |

### Description

Pear Street Warehouse Roof Replacement and Abatement

### Justification

Warehouse needs roof replacement and cleanup:  
 \$60,000 shared cost with adjoining school to replace roof.  
 \$15,000 abatement and cleanup  
 \$75,000 engineering study  
 Study to see if there is the possibility of renovating the location to be used by Electric total of \$2M in FY27 & FY28. This would match (and replace) the Electric Dept. plan to build a new warehouse at McKee.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 150,000        | <b>150,000</b> |
| <b>Total</b>             | <b>150,000</b> | <b>150,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| General Fund           | 150,000        | <b>150,000</b> |
| <b>Total</b>           | <b>150,000</b> | <b>150,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** FC2601  
**Project Name** City Hall 2nd Story Flat Roof

|                           |                       |                    |                           |
|---------------------------|-----------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$210,000             | <b>Contact</b>     | Central Services Director |
| <b>Department</b>         | Facilities Management | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General               | <b>Priority</b>    | 3                         |
| <b>Status</b>             | Active                | <b>Useful Life</b> | 25 years                  |
| <b>New Project:</b>       | Yes                   | <b>Time-Line:</b>  | FY26                      |

### Description

Replace the flat roof on the second story above the City Managers office

### Justification

Due to age and weathered condition. Roof is original to the building and had a 25 year life expectancy. Asbestos sample to be taken in 2025.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 210,000        | 210,000        |
| <b>Total</b>             | <b>210,000</b> | <b>210,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| General Fund           | 210,000        | 210,000        |
| <b>Total</b>           | <b>210,000</b> | <b>210,000</b> |

# Capital Improvement Plan

Dover, DE

Project # FC2602  
 Project Name City Hall Fire Alarm

|                    |                        |             |                           |
|--------------------|------------------------|-------------|---------------------------|
| Total Project Cost | \$50,000               | Contact     | Central Services Director |
| Department         | Facilities Management  | Type        | Improvement               |
| Category           | General                | Priority    | 1                         |
| Status             | Active                 | Useful Life | 30 years                  |
| New Project:       | Yes                    | Time-Line:  | FY26                      |
| Account Number:    | 100-12-25-99-000-54025 |             |                           |

## Description

City Hall Fire Alarm upgrade for detectors, smokes, and controls.

## Justification

Current components are 40 years old.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 50,000        | 50,000        |
| <b>Total</b>             | <b>50,000</b> | <b>50,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 50,000        | 50,000        |
| <b>Total</b>           | <b>50,000</b> | <b>50,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** FR1800  
**Project Name** Replacing Engine #2

|                           |                   |                    |            |
|---------------------------|-------------------|--------------------|------------|
| <b>Total Project Cost</b> | \$777,000         | <b>Contact</b>     | Fire Chief |
| <b>Department</b>         | Fire/Robbins Hose | <b>Type</b>        | Vehicles   |
| <b>Category</b>           | Vehicles          | <b>Priority</b>    | 1          |
| <b>Status</b>             | Active            | <b>Useful Life</b> | 15 years   |
| <b>Time-Line:</b>         | FY20-29           |                    |            |

### Description

Part of 10 Year Apparatus Replacement Schedule, \$77,000.00 per year through FY29.

### Justification

2018 Pierce Pumper

| Prior   | Expenditures              | 2026          | Total         | Future  |
|---------|---------------------------|---------------|---------------|---------|
| 466,200 | Equip/Vehicle/Furnishings | 77,700        | 77,700        | 233,100 |
|         | <b>Total</b>              | <b>77,700</b> | <b>77,700</b> |         |

| Prior   | Funding Sources | 2026          | Total         | Future  |
|---------|-----------------|---------------|---------------|---------|
| 466,200 | General Fund    | 77,700        | 77,700        | 233,100 |
|         | <b>Total</b>    | <b>77,700</b> | <b>77,700</b> |         |

# Capital Improvement Plan

Dover, DE

**Project #** FR2000  
**Project Name** Replacing Squad #1

|                           |           |                        |                           |
|---------------------------|-----------|------------------------|---------------------------|
| <b>Total Project Cost</b> | \$834,000 | <b>Department</b>      | Fire/Robbins Hose         |
| <b>Type</b>               | Vehicles  | <b>Category</b>        | Vehicles                  |
| <b>Priority</b>           | 1         | <b>Status</b>          | Active                    |
| <b>Useful Life</b>        | 15 years  | <b>New Project:</b>    | Yes                       |
| <b>Time-Line:</b>         | FY23-32   | <b>Account Number:</b> | 101-11-14-14-99-000-54025 |

## Description

Replacing Squad #1

| Prior   | Expenditures              | 2026          | Total         | Future  |
|---------|---------------------------|---------------|---------------|---------|
| 250,200 | Equip/Vehicle/Furnishings | 83,400        | 83,400        | 500,400 |
|         | <b>Total</b>              | <b>83,400</b> | <b>83,400</b> |         |

| Prior   | Funding Sources | 2026          | Total         | Future  |
|---------|-----------------|---------------|---------------|---------|
| 250,200 | General Fund    | 83,400        | 83,400        | 500,400 |
|         | <b>Total</b>    | <b>83,400</b> | <b>83,400</b> |         |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project # FR2200  
 Project Name Replacing Engine #1

|                    |                        |            |                   |
|--------------------|------------------------|------------|-------------------|
| Total Project Cost | \$852,200              | Department | Fire/Robbins Hose |
| Type               | Vehicles               | Category   | Vehicles          |
| Priority           | 1                      | Status     | Active            |
| Useful Life        | 15 years               | Time-Line: | FY22              |
| Account Number:    | 101-11-14-99-000-54025 |            |                   |

### Description

Replacing Engines #3 & #6 w/Engine #1.

### Justification

2022 Pierce Pumper

| Prior   | Expenditures              | 2026           | Total          | Future  |
|---------|---------------------------|----------------|----------------|---------|
| 287,500 | Equip/Vehicle/Furnishings | 123,200        | 123,200        | 441,500 |
|         | <b>Total</b>              | <b>123,200</b> | <b>123,200</b> |         |

| Prior   | Funding Sources | 2026           | Total          | Future  |
|---------|-----------------|----------------|----------------|---------|
| 287,500 | General Fund    | 123,200        | 123,200        | 441,500 |
|         | <b>Total</b>    | <b>123,200</b> | <b>123,200</b> |         |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project # FR2400  
Project Name Replacing Ladder #2

Total Project Cost \$2,273,700 Department Fire/Robbins Hose  
Type Vehicles Category Vehicles  
Priority n/a Status Active  
Useful Life 15 years Time-Line: FY24-FY30  
Account Number: 101-11-14-99-000-54025

### Description

Replacing ladder #2

| Prior   | Expenditures              | 2026           | Total          | Future    |
|---------|---------------------------|----------------|----------------|-----------|
| 379,900 | Equip/Vehicle/Furnishings | 285,200        | 285,200        | 1,608,600 |
|         | <b>Total</b>              | <b>285,200</b> | <b>285,200</b> |           |

| Prior   | Funding Sources | 2026           | Total          | Future    |
|---------|-----------------|----------------|----------------|-----------|
| 379,900 | General Fund    | 285,200        | 285,200        | 1,608,600 |
|         | <b>Total</b>    | <b>285,200</b> | <b>285,200</b> |           |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project # IT2600  
Project Name Replacing 9 Timeclocks

Total Project Cost \$0 Contact IT Director  
Department Information Technology Type Equipment  
Category Equipment Status Active  
Useful Life 5 years

### Description

IT2600 Yearly lease cost of 9 time clocks. Cost of purchase outright would be \$38K, which means if we stick with UKG payroll services, the payback period would be just over 3 years. However, there would be a risk that we would not stay with UKG for that period of time (ie, through 2031).

| Funding Sources | 2026          | Total         |
|-----------------|---------------|---------------|
| General Fund    | 12,200        | 12,200        |
| <b>Total</b>    | <b>12,200</b> | <b>12,200</b> |

# Capital Improvement Plan

Dover, DE

---

**Project #** IT2601  
**Project Name** Replacing 10 Wireless Access Points

---

|                           |                        |                |             |
|---------------------------|------------------------|----------------|-------------|
| <b>Total Project Cost</b> | \$0                    | <b>Contact</b> | IT Director |
| <b>Department</b>         | Information Technology | <b>Type</b>    | Equipment   |
| <b>Category</b>           | Equipment              | <b>Status</b>  | Active      |
| <b>Useful Life</b>        | 5 years                |                |             |

---

## Description

IT2601 Wireless Access Points

---

## Justification

Partial cost of replacing 10 wireless access points that are nearing end of life.

---

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 10,000        | 10,000        |
| <b>Total</b>           | <b>10,000</b> | <b>10,000</b> |

---

# Capital Improvement Plan

Dover, DE

---

Project # IT2602  
Project Name Leased Switchs

---

|                    |                        |         |             |
|--------------------|------------------------|---------|-------------|
| Total Project Cost | \$0                    | Contact | IT Director |
| Department         | Information Technology | Type    | Equipment   |
| Category           | Equipment              | Status  | Active      |
| Useful Life        | 5 years                |         |             |

---

### Description

IT2602 Continued cost of leased equipment switches and backup appliance.

---

### Justification

Combines all monthly continued leases from previous projects

---

| Funding Sources | 2026          | Total         |
|-----------------|---------------|---------------|
| General Fund    | 53,000        | 53,000        |
| <b>Total</b>    | <b>53,000</b> | <b>53,000</b> |

---

# Capital Improvement Plan

Dover, DE

**Project #** IT2603  
**Project Name** Migrate Fortis to Docuware

|                           |                        |                |             |
|---------------------------|------------------------|----------------|-------------|
| <b>Total Project Cost</b> | \$0                    | <b>Contact</b> | IT Director |
| <b>Department</b>         | Information Technology | <b>Type</b>    | Equipment   |
| <b>Category</b>           | Equipment              | <b>Status</b>  | Active      |
| <b>Useful Life</b>        | 5 years                |                |             |

### Description

IT2603 Migrate remaining Fortis data and documents to Docuware. Includes all Fortis databases both partially or never migrated. Docuware Cabinets and dialogues will be created as necessary to ensure like for like searchability of all index values that remain in Fortis. Upon completion of each department/database, a review and training will be provided to ensure best practice and end user comfort level moving forward in each area.

### Justification

Fortis is a software package that is way out of support.

| <b>Funding Sources</b> | <b>2026</b>  | <b>Total</b> |
|------------------------|--------------|--------------|
| General Fund           | 9,000        | <b>9,000</b> |
| <b>Total</b>           | <b>9,000</b> | <b>9,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # IT2604  
Project Name CISCO Switches

---

|                    |                        |         |             |
|--------------------|------------------------|---------|-------------|
| Total Project Cost | \$0                    | Contact | IT Director |
| Department         | Information Technology | Type    | Equipment   |
| Category           | Equipment              | Status  | Active      |
| Useful Life        | 5 years                |         |             |

---

### Description

IT2604 CISCO Switches

---

### Justification

3 switches in existing environment are out of support. Need to be replaced.

---

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 16,500        | <b>16,500</b> |
| <b>Total</b>           | <b>16,500</b> | <b>16,500</b> |

---

# Capital Improvement Plan

Dover, DE

**Project #** IT2605  
**Project Name** Replacement of UPS

|                           |                        |                |             |
|---------------------------|------------------------|----------------|-------------|
| <b>Total Project Cost</b> | \$0                    | <b>Contact</b> | IT Director |
| <b>Department</b>         | Information Technology | <b>Type</b>    | Equipment   |
| <b>Category</b>           | Equipment              | <b>Status</b>  | Active      |
| <b>Useful Life</b>        | 5 years                |                |             |

### Description

IT2605 Replacement of oldest Uninterruptable Power Supplies (UPS) for switch closets.

### Justification

Existing UPS are aging, and do not have network management capabilities. New devices will provide longer backup capabilities, and the ability to manage the devices.

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 10,000        | <b>10,000</b> |
| <b>Total</b>           | <b>10,000</b> | <b>10,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** PD2301  
**Project Name** Police Officer Body Worn Cameras & Tasers

|                           |           |                        |                        |
|---------------------------|-----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$891,400 | <b>Department</b>      | Police                 |
| <b>Type</b>               | Equipment | <b>Category</b>        | Equipment              |
| <b>Priority</b>           | 1         | <b>Status</b>          | Active                 |
| <b>Useful Life</b>        | 5 years   | <b>New Project:</b>    | Yes                    |
| <b>Time-Line:</b>         | FY22-FY26 | <b>Account Number:</b> | 101-11-17-00-000-54031 |

### Description

PD2301 Body Worn Cameras and Tasers Contract. Year 5 (Final Year)

### Justification

1. This project will enhance police investigations and ensure transparency with police /civilian contacts, provide clarity for complaints made against police officers and reduce the amount of civil liability. 2. Accountability will be upgraded with the automatic activation of the BWC through installed technology and when the new version of Taser or the duty firearm is removed from its holster. 3. Improved access to data will result with the automatic upload of Taser discharge data directly from the smart battery to the Office of Professional Standards and other reporting systems. 4. Additional background information concerning both programs and the associated costs is attached to this project form.

| <b>Prior</b> | <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   |
|--------------|---------------------------|----------------|----------------|
| 661,900      | Equip/Vehicle/Furnishings | 229,500        | <b>229,500</b> |
|              | <b>Total</b>              | <b>229,500</b> | <b>229,500</b> |

| <b>Prior</b> | <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|--------------|------------------------|----------------|----------------|
| 661,900      | General Fund           | 229,500        | <b>229,500</b> |
|              | <b>Total</b>           | <b>229,500</b> | <b>229,500</b> |

### Budget Impact

The purchase price above includes a five year warranty on all the hardware included in the purchase. Additional information and a detailed cost quotation for the equipment are attached. Prior Year funding shown above for equipment & support includes 200 Taser cartridges purchased in FY21. Prior year (FY21) funding shown for the General Fund Division 24 Position reflects funding authorized, but not spent. The position was authorized to support the Police Department Extra Duty program, but was not filled, because the restrictions imposed by the pandemic eliminated all extra duty. The FY22 department personnel input requested the funding for this position to be moved and applied to the new Evidence Manager Position.

# Capital Improvement Plan

Dover, DE

**Project #** PD2302  
**Project Name** Axion In-car Cameras

|                           |           |                        |                        |
|---------------------------|-----------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$558,800 | <b>Department</b>      | Police                 |
| <b>Type</b>               | Equipment | <b>Category</b>        | Equipment              |
| <b>Priority</b>           | 1         | <b>Status</b>          | Active                 |
| <b>Useful Life</b>        | 5 years   | <b>New Project:</b>    | Yes                    |
| <b>Time-Line:</b>         | FY23-FY28 | <b>Account Number:</b> | 101-11-17-00-000-54031 |

### Description

PD2302 AXON IN-CAR CAMERAS - FY23+ SIMILAR TO BODY WORN CAMERAS & TASER PROGRAM - THIS IS A FIVE YEAR CONTINUING LEASE PROGRAM FOR IN-CAR CAMERAS EACH IN-CAR CAMERA SYSTEM COSTS \$11,291.16 IF PURCHASED OUTRIGHT. HOWEVER, THE CURRENT PROGRAM AXON OFFICERS IS A 5-YEAR LEASE PROGRAM RENEWING CONTINUOUSLY OR \$2,258.23 PER YEAR PER CAMERA. THE EQUIPMENT DOES NOT BECOME THE PROPERTY OF THE DEPARTMENT AT THE END OF THE 5-YEAR LEASE PERIOD. GRANT FUNDS WILL BE PURSUED TO OFFSET COSTS, HOWEVER, GRANT GUIDELINES HAVE NOT YET CHANGED TO ALLOW RECURRING FUNDING BEYOND THE FIRST YEAR OF THE LEASE PROGRAM.

### Justification

BODY WORN CAMERAS, TASERS & NOW IN-CAR CAMERAS WILL BE LINKED TOGETHER AND MANAGED/ACCESSIBLE IN ONE DATA SYSTEM. PROGRAMMING WILL TRACK WHEN CAMERAS & TASERS ARE DEPLOYED AND FOOTAGE UPLOADED TO EVIDENCE.COM, A CLOUD BASED SYSTEM. LEASE IMPLEMENTATION SCHEDULE: FY23 IN-CAR SYSTEMS: 8 FY24: 8 FY25: 5 FY26: 9 FY27: 8 >>38 SYSTEMS CUM TOTAL FY28+: INCREASE TO TOTAL OF 50 SYSTEMS TO REACH \$112,912/YEAR FOR 50 SYSTEMS

| <b>Prior</b> | <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------|---------------------------|----------------|----------------|---------------|
| 54,800       | Equip/Vehicle/Furnishings | 126,000        | <b>126,000</b> | 378,000       |
|              | <b>Total</b>              | <b>126,000</b> | <b>126,000</b> |               |

| <b>Prior</b> | <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------|------------------------|----------------|----------------|---------------|
| 54,800       | General Fund           | 126,000        | <b>126,000</b> | 378,000       |
|              | <b>Total</b>           | <b>126,000</b> | <b>126,000</b> |               |

### Budget Impact

The purchase price above includes a five year warranty on all the hardware included in the purchase. Additional information and a detailed cost quotation for the equipment are attached. Prior Year funding shown above for equipment & support includes 200 Taser cartridges purchased in FY21. Prior year (FY21) funding shown for the General Fund Division 24 Position reflects funding authorized, but not spent. The position was authorized to support the Police Department Extra Duty program, but was not filled, because the restrictions imposed by the pandemic eliminated all extra duty. The FY22 department personnel input requested the funding for this position to be moved and applied to the new Evidence Manager Position.

# Capital Improvement Plan

Dover, DE

**Project #** PD2601  
**Project Name** Flock Security Cameras

|                           |                        |                    |              |
|---------------------------|------------------------|--------------------|--------------|
| <b>Total Project Cost</b> | \$556,500              | <b>Contact</b>     | Police Chief |
| <b>Department</b>         | Police                 | <b>Type</b>        | Equipment    |
| <b>Category</b>           | Equipment              | <b>Priority</b>    | 1            |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 5 years      |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY23-FY28    |
| <b>Account Number:</b>    | 101-11-17-00-000-54031 |                    |              |

### Description

PD2601 50% of cost of maintaining Wireless Security Flock Cameras upon grant funding expiration on 12/31/25.  
 53 cameras \* \$3,000.00=\$159,000.00/50% = \$79,500.00

### Justification

BODY WORN CAMERAS, TASERS & NOW IN-CAR CAMERAS WILL BE LINKED TOGETHER AND MANAGED/ACCESSIBLE IN ONE DATA SYSTEM. PROGRAMMING WILL TRACK WHEN CAMERAS & TASERS ARE DEPLOYED AND FOOTAGE UPLOADED TO EVIDENCE.COM, A CLOUD BASED SYSTEM. LEASE IMPLEMENTATION SCHEDULE: FY23 IN-CAR SYSTEMS: 8 FY24: 8 FY25: 5 FY26: 9 FY27: 8 >>38 SYSTEMS CUM TOTAL FY28+: INCREASE TO TOTAL OF 50 SYSTEMS TO REACH \$112,912/YEAR FOR 50 SYSTEMS

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|---------------------------|---------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 79,500        | <b>79,500</b> | 477,000       |
| <b>Total</b>              | <b>79,500</b> | <b>79,500</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| General Fund           | 79,500        | <b>79,500</b> | 477,000       |
| <b>Total</b>           | <b>79,500</b> | <b>79,500</b> |               |

### Budget Impact

The purchase price above includes a five year warranty on all the hardware included in the purchase. Additional information and a detailed cost quotation for the equipment are attached. Prior Year funding shown above for equipment & support includes 200 Taser cartridges purchased in FY21. Prior year (FY21) funding shown for the General Fund Division 24 Position reflects funding authorized, but not spent. The position was authorized to support the Police Department Extra Duty program, but was not filled, because the restrictions imposed by the pandemic eliminated all extra duty. The FY22 department personnel input requested the funding for this position to be moved and applied to the new Evidence Manager Position.

2026 thru 2026

### Capital Improvement Plan

Dover, DE

Project # PR2600  
 Project Name Silver Lake Master Plan

|                    |             |                 |                        |
|--------------------|-------------|-----------------|------------------------|
| Total Project Cost | \$75,000    | Department      | Parks and Recreation   |
| Type               | Improvement | Category        | General                |
| Priority           | n/a         | Status          | Active                 |
| Time-Line:         | FY26        | Account Number: | 101-13-15-12-000-54031 |

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 75,000        | 75,000        |
| <b>Total</b>             | <b>75,000</b> | <b>75,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 75,000        | 75,000        |
| <b>Total</b>           | <b>75,000</b> | <b>75,000</b> |

2026 thru 2026

### Capital Improvement Plan

Dover, DE

Project # PR2602  
 Project Name Pitt Center Floor

|                    |             |                 |                        |
|--------------------|-------------|-----------------|------------------------|
| Total Project Cost | \$150,000   | Department      | Parks and Recreation   |
| Type               | Improvement | Category        | General                |
| Priority           | n/a         | Status          | Active                 |
| Time-Line:         | FY26        | Account Number: | 101-13-15-12-000-54031 |

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 150,000        | 150,000        |
| <b>Total</b>             | <b>150,000</b> | <b>150,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| General Fund           | 150,000        | 150,000        |
| <b>Total</b>           | <b>150,000</b> | <b>150,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** PR2603  
**Project Name** Crossgates Park Playground

|                           |                      |                        |                             |
|---------------------------|----------------------|------------------------|-----------------------------|
| <b>Total Project Cost</b> | \$40,000             | <b>Contact</b>         | Parks & Recreation Director |
| <b>Department</b>         | Parks and Recreation | <b>Type</b>            | Improvement                 |
| <b>Category</b>           | General              | <b>Priority</b>        | n/a                         |
| <b>Status</b>             | Active               | <b>Useful Life</b>     | 15 years                    |
| <b>Time-Line:</b>         | FY26                 | <b>Account Number:</b> | 101-13-15-12-000-54031      |

## Description

Adding playground equipment to Crossgates Park.

## Justification

Requested by Councilman Lewis

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 40,000        | 40,000        |
| <b>Total</b>             | <b>40,000</b> | <b>40,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| General Fund           | 40,000        | 40,000        |
| <b>Total</b>           | <b>40,000</b> | <b>40,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** ST2502  
**Project Name** Community Sign Refurbishment

|                           |                        |                    |                       |
|---------------------------|------------------------|--------------------|-----------------------|
| <b>Total Project Cost</b> | \$60,000               | <b>Contact</b>     | Public Works Director |
| <b>Department</b>         | Public Works - Streets | <b>Type</b>        | Improvement           |
| <b>Category</b>           | General                | <b>Priority</b>    | n/a                   |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 10 years              |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY27-FY28        |
| <b>Account Number:</b>    | 101-12-18-35-000-54031 |                    |                       |

## Description

Refurbishment of the 21 community signs the City of Dover is responsible for maintaining.

| <b>Expenditures</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|---------------------|---------------|---------------|---------------|
| Miscellaneous       | 20,000        | 20,000        | 40,000        |
| <b>Total</b>        | <b>20,000</b> | <b>20,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| General Fund           | 20,000        | 20,000        | 40,000        |
| <b>Total</b>           | <b>20,000</b> | <b>20,000</b> |               |

# Capital Improvement Plan

## Dover, DE

**Project #** ST2601  
**Project Name** Street, Concrete and Alley Program

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$6,702,900            | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Public Works - Streets | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General                | <b>Priority</b>    | 1                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY30                 |
| <b>Account Number:</b>    | 101-12-18-35-000-54031 |                    |                           |

### Description

This project will rehabilitate approximately one to three percent (1-3%) of the street and alley network each year. The estimated capital maintenance costs are \$51 million over a 20-year planning horizon in FY 2017 dollars. This estimate is based on the needs survey conducted by Public Works in FY 2017. Continuous maintenance on these assets will prevent costlier reconstruction in the future. This project combines the former Street Resurfacing Program, the Alley Program and the Barrier Free Access Ramp Program. FY 2026 anticipated projects are as follows:

- Bicentennial Blvd (Walker Road to End)
- Carver Road (Forest Street to Saulsbury Road)
- Columbia Avenue (Pear Street to State)
- S. Governors Alleys (2)

E. Division Street Alleys (3)

### Justification

Replacement of deteriorated curbs, gutters, and sidewalks provides improved use, drainage, and the appearance of the pavement section. The Street, Concrete and Alley Program schedule is driven by funding and road ratings. Total street mileage is growing as more roads and alleys are dedicated for public maintenance due to growth. Additionally, this program promotes the interconnection of the sidewalk network to conform to ISTEA (Intermodal Surface Transportation Efficiency Act) and rehabilitates sidewalks that have root damage from City street trees. This program also facilitates compliance with the Americans with Disabilities Act as it relates to the pedestrian network as well as improving localized drainage issues.

Reduced to \$1,000,000 from \$1,260,000 by CMO.

| Expenditures             | 2026             | Total            | Future    |
|--------------------------|------------------|------------------|-----------|
| Construction/Maintenance | 1,000,000        | 1,000,000        | 5,702,900 |
| <b>Total</b>             | <b>1,000,000</b> | <b>1,000,000</b> |           |

| Funding Sources       | 2026             | Total            | Future    |
|-----------------------|------------------|------------------|-----------|
| Water/Wastewater Fund | 1,000,000        | 1,000,000        | 5,702,900 |
| <b>Total</b>          | <b>1,000,000</b> | <b>1,000,000</b> |           |

### Budget Impact

Portions of funding may be provided by Legislator funds.

# Capital Improvement Plan

Dover, DE

**Project #** ST2602  
**Project Name** North State Street Streetscape Improvement

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$1,500,000            | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Public Works - Streets | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General                | <b>Priority</b>    | 2                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 101-12-18-60-000-54031 |                    |                           |

### Description

This project will repair damaged and non-ADA compliant sidewalks on North State Street. Additionally, this project will improve the existing curb condition on the street. This project falls under a category of pedestrian and bicycle facilities improvement program.

### Justification

Failure to perform this project will lead to further deterioration of the existing sidewalks on North State Street.

| <b>Expenditures</b>      | <b>2026</b>      | <b>Total</b>     |
|--------------------------|------------------|------------------|
| Construction/Maintenance | 1,500,000        | 1,500,000        |
| <b>Total</b>             | <b>1,500,000</b> | <b>1,500,000</b> |

| <b>Funding Sources</b> | <b>2026</b>      | <b>Total</b>     |
|------------------------|------------------|------------------|
| State Grant            | 1,500,000        | 1,500,000        |
| <b>Total</b>           | <b>1,500,000</b> | <b>1,500,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** SW2206  
**Project Name** MS4 Inventory/Inspection & Green Te

|                           |                           |                    |                       |
|---------------------------|---------------------------|--------------------|-----------------------|
| <b>Total Project Cost</b> | \$432,800                 | <b>Contact</b>     | Public Works Director |
| <b>Department</b>         | Public Works - Stormwater | <b>Type</b>        | Improvement           |
| <b>Category</b>           | General                   | <b>Priority</b>    | n/a                   |
| <b>Status</b>             | Active                    | <b>Useful Life</b> | 10 years              |
| <b>New Project:</b>       | No                        | <b>Time-Line:</b>  | FY22-FY25             |
| <b>Account Number:</b>    | 101-12-18-60-000-54031    |                    |                       |

### Description

SW2206 Inventory & Mapping of roughly 25% of the remaining Stormwater infrastructure maintained by the City. 75% of the City's S/W infrastructure already mapped by KCI, started in FY16.

### Justification

Must be completed to be in compliance with NPDES MS4 Program

| Prior   | Expenditures             | 2026          | Total         | Future |
|---------|--------------------------|---------------|---------------|--------|
| 246,800 | Construction/Maintenance | 93,000        | 93,000        | 93,000 |
|         | <b>Total</b>             | <b>93,000</b> | <b>93,000</b> |        |

| Prior   | Funding Sources | 2026          | Total         | Future |
|---------|-----------------|---------------|---------------|--------|
| 246,800 | State Grant     | 47,000        | 47,000        | 93,000 |
|         | General Fund    | 46,000        | 46,000        |        |
|         | <b>Total</b>    | <b>93,000</b> | <b>93,000</b> |        |

# Capital Improvement Plan

Dover, DE

**Project #** SW2502  
**Project Name** Meeting House Branch Drainage Improvements

|                           |              |                        |                           |
|---------------------------|--------------|------------------------|---------------------------|
| <b>Total Project Cost</b> | \$14,400,000 | <b>Department</b>      | Public Works - Stormwater |
| <b>Type</b>               | Improvement  | <b>Category</b>        | General                   |
| <b>Priority</b>           | 2            | <b>Status</b>          | Active                    |
| <b>Useful Life</b>        | 50 years     | <b>New Project:</b>    | Yes                       |
| <b>Time-Line:</b>         | FY25-FY28    | <b>Account Number:</b> | 101-12-18-60-000-54031    |

### Description

Due to the environmental concerns, the Meeting House Branch site (also known as PWII) will be redeveloped to improve stormwater quality entering Silver Lake. The city currently has a conciliation order from the Delaware Department of Natural Resources and Environmental Control (DNREC) to convert this park into a meadow. FY25 & FY26 will remediate all contaminated soil, in FY26 & FY27 construction will include the stormwater improvements for the basin.

### Justification

Stringent environmental regulations will require improvements on the site.

| <b>Prior</b> | <b>Expenditures</b>      | <b>2026</b>      | <b>Total</b>     | <b>Future</b> |
|--------------|--------------------------|------------------|------------------|---------------|
| 1,250,000    | Construction/Maintenance | 1,250,000        | <b>1,250,000</b> | 11,900,000    |
|              | <b>Total</b>             | <b>1,250,000</b> | <b>1,250,000</b> |               |

| <b>Prior</b> | <b>Funding Sources</b> | <b>2026</b>      | <b>Total</b>     | <b>Future</b> |
|--------------|------------------------|------------------|------------------|---------------|
| 1,250,000    | State Grant            | 1,250,000        | <b>1,250,000</b> | 11,900,000    |
|              | <b>Total</b>           | <b>1,250,000</b> | <b>1,250,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** SW2601  
**Project Name** Miscellaneous Emergency Storm Sewer Repairs

|                           |                           |                    |                           |
|---------------------------|---------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$500,000                 | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Public Works - Stormwater | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General                   | <b>Priority</b>    | 1                         |
| <b>Status</b>             | Active                    | <b>Useful Life</b> | 50 years                  |
| <b>New Project:</b>       | No                        | <b>Time-Line:</b>  | FY26-FY30                 |
| <b>Account Number:</b>    | 101-12-18-60-000-54031    |                    |                           |

### Description

This project will repair failing storm sewer infrastructure. The work will focus on emergency repair situations on City owned infrastructure. No specific locations for this work have been identified.

### Justification

This project is necessary to address failing or deteriorated infrastructure in the City. If these repairs are not conducted, significant impacts to property, life and environment could arise. Delaying these repairs could result in road failure, sink holes and environmental impacts.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 96,000        | <b>96,000</b> | 404,000       |
| <b>Total</b>             | <b>96,000</b> | <b>96,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Water/Wastewater Fund  | 96,000        | <b>96,000</b> | 404,000       |
| <b>Total</b>           | <b>96,000</b> | <b>96,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** SW2602  
**Project Name** Silver Lake Dam Repairs

|                           |                           |                    |                           |
|---------------------------|---------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$360,000                 | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Public Works - Stormwater | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General                   | <b>Priority</b>    | 2                         |
| <b>Status</b>             | Active                    | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                        | <b>Time-Line:</b>  | FY25-FY30                 |
| <b>Account Number:</b>    | 101-12-18-60-000-54031    |                    |                           |

### Description

The proposed project, identified by the 2024 Silver Lake Dam Inspection report, will repair components of the dam.

### Justification

The improvements are necessary to maintain the existing dam in normal working conditions. Failure to maintain the dam could lead to failure and downstream flooding.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------------------|----------------|----------------|---------------|
| Construction/Maintenance | 100,000        | <b>100,000</b> | 260,000       |
| <b>Total</b>             | <b>100,000</b> | <b>100,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|------------------------|----------------|----------------|---------------|
| General Fund           | 100,000        | <b>100,000</b> | 260,000       |
| <b>Total</b>           | <b>100,000</b> | <b>100,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** SW2605  
**Project Name** Water Street Flooding Improvements

|                           |                           |                    |                           |
|---------------------------|---------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$1,450,000               | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Public Works - Stormwater | <b>Type</b>        | Improvement               |
| <b>Category</b>           | General                   | <b>Priority</b>    | 5                         |
| <b>Status</b>             | Active                    | <b>Useful Life</b> | 50 years                  |
| <b>New Project:</b>       | Yes                       | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 101-12-18-60-000-54031    |                    |                           |

### Description

This project, identified by staff, will upgrade the existing stormwater infrastructure that is in Water Street, near the intersection of Governors Avenue. This area consistently floods with a moderate rain event in the city.

### Justification

This will provide improved capacity and conveyance of stormwater from this area. Failure to improve this system will result in a future failure of the infrastructure and property damage.

| <b>Expenditures</b>      | <b>2026</b>      | <b>Total</b>     |
|--------------------------|------------------|------------------|
| Construction/Maintenance | 1,450,000        | 1,450,000        |
| <b>Total</b>             | <b>1,450,000</b> | <b>1,450,000</b> |

| <b>Funding Sources</b> | <b>2026</b>      | <b>Total</b>     |
|------------------------|------------------|------------------|
| State Grant            | 1,087,500        | 1,087,500        |
| General Fund           | 362,500          | 362,500          |
| <b>Total</b>           | <b>1,450,000</b> | <b>1,450,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** SW2608  
**Project Name** White Oak Ditch

|                           |                           |                    |                       |
|---------------------------|---------------------------|--------------------|-----------------------|
| <b>Total Project Cost</b> | \$135,000                 | <b>Contact</b>     | Public Works Director |
| <b>Department</b>         | Public Works - Stormwater | <b>Type</b>        | Improvement           |
| <b>Category</b>           | General                   | <b>Priority</b>    | n/a                   |
| <b>Status</b>             | Active                    | <b>Useful Life</b> | 10 years              |
| <b>New Project:</b>       | Yes                       | <b>Time-Line:</b>  | FY26                  |
| <b>Account Number:</b>    | 101-12-18-60-000-54031    |                    |                       |

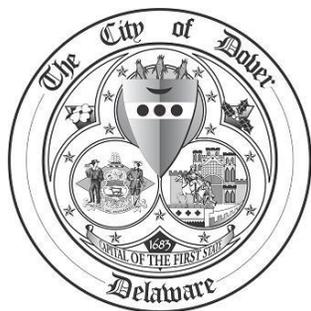
## Description

White Oak Ditch from Mourning Dover Ln to Long Point Rd

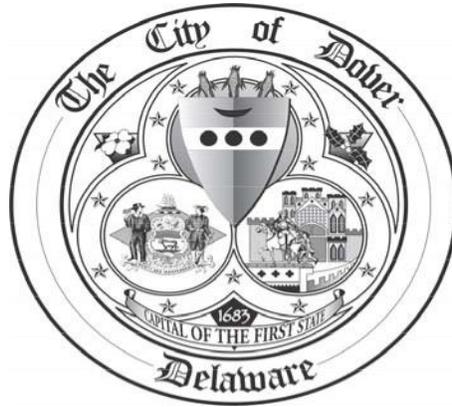
Quotes were over budget money was added to FY26 to supplement existing funding.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 135,000        | <b>135,000</b> |
| <b>Total</b>             | <b>135,000</b> | <b>135,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| General Fund           | 95,000         | <b>95,000</b>  |
| State Grant            | 40,000         | <b>40,000</b>  |
| <b>Total</b>           | <b>135,000</b> | <b>135,000</b> |



# SANITATION FUND



**THIS PAGE INTENTIONALLY LEFT BLANK**

2026 through 2030  
**Capital Improvement Plan**  
Dover, DE  
**Funding Source Summary**

| <b>Source</b>      | <b>2026</b>    | <b>2027</b>    | <b>2028</b>    | <b>2029</b>    | <b>2030</b>    | <b>Total</b>     |
|--------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Sanitation         | 735,000        | 490,000        | 480,000        | 768,000        | 770,000        | <b>3,243,000</b> |
| <b>GRAND TOTAL</b> | <b>735,000</b> | <b>490,000</b> | <b>480,000</b> | <b>768,000</b> | <b>770,000</b> | <b>3,243,000</b> |

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

| Department                                     | Project #   | Priority | 2026           | 2027           | 2028           | 2029           | 2030           | Total            |
|--|-------------|----------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>Public Works - Sanitation</b>               |             |          |                |                |                |                |                |                  |
| 2016 Peterbilt Automated Trash Truck #451      | 26 Veh#451  |          | 460,000        |                |                |                |                | 460,000          |
| 2020 International Rear Loader Trash Truck#452 | 26 Veh #452 |          | 275,000        |                |                |                |                | 275,000          |
| 2020 eterbuilt utomated Trash Truck # 455      | 27 Veh# 455 |          |                | 490,000        |                |                |                | 490,000          |
| 2020 Peterbilt Trash Truck #444                | 28 Veh #444 |          |                |                | 480,000        |                |                | 480,000          |
| 2023 International Rear Loader Trash Truck#445 | 29Veh#445   |          |                |                |                | 288,000        |                | 288,000          |
| 2023 Peterbuilt Automated Trash Truck #450     | 29Veh#450   |          |                |                |                | 480,000        |                | 480,000          |
| Replacing 2014 Peterbilt Auto Trash Truck #442 | 30 Veh#442  | 1        |                |                |                |                | 480,000        | 480,000          |
| 2009 International Bulk Trash Truck #446       | 30 Veh#446  | 2        |                |                |                |                | 290,000        | 290,000          |
| <b>Public Works - Sanitation Total</b>         |             |          | <b>735,000</b> | <b>490,000</b> | <b>480,000</b> | <b>768,000</b> | <b>770,000</b> | <b>3,243,000</b> |
| <b>GRAND TOTAL</b>                             |             |          | <b>735,000</b> | <b>490,000</b> | <b>480,000</b> | <b>768,000</b> | <b>770,000</b> | <b>3,243,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

Project # 26 Veh#451  
Project Name 2016 Peterbilt Automated Trash Truck #451

|                    |                           |             |                       |
|--------------------|---------------------------|-------------|-----------------------|
| Total Project Cost | \$460,000                 | Contact     | Public Works Director |
| Department         | Public Works - Sanitation | Type        | Vehicles              |
| Category           | Vehicles                  | Priority    | n/a                   |
| Status             | Active                    | Useful Life | 10 years              |
| New Project:       | Yes                       | Time-Line:  | FY26                  |
| Account Number:    | 101-12-18-50-000-54023    |             |                       |

### Description

Replace 2016 Peterbilt Trash Truck #451

### Justification

Vehicle is beyond its useful life

| Expenditures              | 2026           | Total          |
|---------------------------|----------------|----------------|
| Equip/Vehicle/Furnishings | 460,000        | 460,000        |
| <b>Total</b>              | <b>460,000</b> | <b>460,000</b> |

| Funding Sources | 2026           | Total          |
|-----------------|----------------|----------------|
| Sanitation      | 460,000        | 460,000        |
| <b>Total</b>    | <b>460,000</b> | <b>460,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh #452  
**Project Name** 2020 International Rear Loader Trash Truck#452

|                           |                           |                    |                       |
|---------------------------|---------------------------|--------------------|-----------------------|
| <b>Total Project Cost</b> | \$275,000                 | <b>Contact</b>     | Public Works Director |
| <b>Department</b>         | Public Works - Sanitation | <b>Type</b>        | Vehicles              |
| <b>Category</b>           | Vehicles                  | <b>Priority</b>    | n/a                   |
| <b>Status</b>             | Active                    | <b>Useful Life</b> | 10 years              |
| <b>New Project:</b>       | Yes                       | <b>Time-Line:</b>  | FY26                  |
| <b>Account Number:</b>    | 101-12-18-50-000-54023    |                    |                       |

## Description

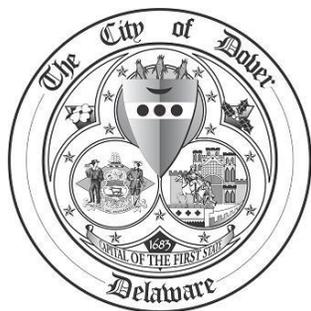
2020 International Rear Loader Trash Truck #452

## Justification

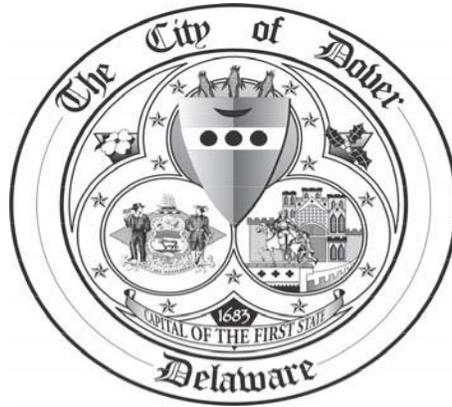
Vehicle is beyond its useful life

| <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   |
|---------------------------|----------------|----------------|
| Equip/Vehicle/Furnishings | 275,000        | 275,000        |
| <b>Total</b>              | <b>275,000</b> | <b>275,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Sanitation             | 275,000        | 275,000        |
| <b>Total</b>           | <b>275,000</b> | <b>275,000</b> |



# WATER FUND



**THIS PAGE INTENTIONALLY LEFT BLANK**

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

| <b>Source</b>         | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>2029</b>      | <b>2030</b>      | <b>Total</b>      |
|-----------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Impact Fee Reserve    | 282,500          | 339,000          | 339,000          | 248,600          | 271,200          | <b>1,480,300</b>  |
| State Grant           | 5,000,000        |                  |                  |                  |                  | <b>5,000,000</b>  |
| Water/Wastewater Fund | 1,280,600        | 1,491,400        | 1,648,400        | 2,577,400        | 1,941,200        | <b>8,939,000</b>  |
| W/WW Debt Financing   | 2,217,500        | 2,661,000        | 2,661,000        | 1,951,400        | 2,128,800        | <b>11,619,700</b> |
| <b>GRAND TOTAL</b>    | <b>8,780,600</b> | <b>4,491,400</b> | <b>4,648,400</b> | <b>4,777,400</b> | <b>4,341,200</b> | <b>27,038,000</b> |

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

| Department                             | Project #   | Priority | 2026             | 2027             | 2028             | 2029             | 2030             | Total             |
|--|-------------|----------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Water Management</b>                |             |          |                  |                  |                  |                  |                  |                   |
| 1995 Catepillar Bulldozer #408         | 28 Veh#408  |          |                  |                  | 80,000           |                  |                  | 80,000            |
| 2002 Sterling Dump Truck #424          | 28 Veh #424 |          |                  |                  | 165,000          |                  |                  | 165,000           |
| 2008 Case Backhoe #672                 | 29 Veh#672  |          |                  |                  |                  | 131,000          |                  | 131,000           |
| 1995 Catepillar Bulldozer #408         | 30 Veh #408 |          |                  |                  |                  |                  | 80,000           | 80,000            |
| Proposed Water Service Person          | NEW VEH     |          | 61,000           |                  |                  |                  |                  | 61,000            |
| Elevated Water Tower Maintenance       | WD2504      | 6        | 73,200           | 115,700          | 116,700          | 188,700          | 71,200           | 625,500           |
| Meter Reading Technology Upgrade       | WL2600      |          | 18,400           |                  |                  |                  |                  | 18,400            |
| Wellhead Redevelopment Program         | WL2601      |          | 171,000          | 177,000          | 183,000          | 189,000          | 195,000          | 915,000           |
| Water Tank Concrete Rehabilitation     | WD2603      | 5        | 190,000          |                  |                  |                  |                  | 190,000           |
| meter Replacement Project              | WD2700      |          |                  | 418,700          | 418,700          | 418,700          |                  | 1,256,100         |
| Water Main Loop Starlifter             | WD2704      | 6        |                  | 110,000          |                  | 1,100,000        | 1,100,000        | 2,310,000         |
| Water Quality improvements             | WQ2601      | 2        | 2,500,000        | 3,000,000        | 3,000,000        | 2,200,000        | 2,400,000        | 13,100,000        |
| Miscellaneous Emergency Water Repairs  | WQ2602      | 3        | 85,000           | 85,000           | 85,000           | 85,000           | 85,000           | 425,000           |
| <b>Water Management Total</b>          |             |          | <b>3,098,600</b> | <b>3,966,400</b> | <b>4,008,400</b> | <b>4,312,400</b> | <b>3,931,200</b> | <b>19,357,000</b> |
| <b>Water Treatment Plant</b>           |             |          |                  |                  |                  |                  |                  |                   |
| 2015 Ford F350 Pickup #622             | 27 Veh#622  |          |                  | 65,000           |                  |                  |                  | 65,000            |
| PFA's WTP Improvements                 | WD2508      | 8        | 5,000,000        |                  |                  |                  |                  | 5,000,000         |
| Manganese Removal Program              | WD2602      | 4        | 400,000          | 460,000          | 600,000          | 465,000          | 410,000          | 2,335,000         |
| Water Treatment Plant Security Upgrade | WD2605      | 7        | 222,000          |                  |                  |                  |                  | 222,000           |
| WTP Storefront & Door Replacement      | WD2607      |          | 60,000           |                  |                  |                  |                  | 60,000            |
| <b>Water Treatment Plant Total</b>     |             |          | <b>5,682,000</b> | <b>525,000</b>   | <b>600,000</b>   | <b>465,000</b>   | <b>410,000</b>   | <b>7,682,000</b>  |
| <b>GRAND TOTAL</b>                     |             |          | <b>8,780,600</b> | <b>4,491,400</b> | <b>4,648,400</b> | <b>4,777,400</b> | <b>4,341,200</b> | <b>27,039,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** NEW VEH  
**Project Name** Proposed Water Service Person

|                           |                  |                        |                           |
|---------------------------|------------------|------------------------|---------------------------|
| <b>Total Project Cost</b> | \$61,000         | <b>Contact</b>         | Water/Wastewater Director |
| <b>Department</b>         | Water Management | <b>Type</b>            | Vehicles                  |
| <b>Category</b>           | Water/Wastewater | <b>Status</b>          | Active                    |
| <b>Useful Life</b>        | 10 years         | <b>New Project:</b>    | Yes                       |
| <b>Time-Line:</b>         | FY26             | <b>Account Number:</b> | 401-40-68-99-000-54023    |

## Description

Purchasing a new Ford F350 Utility Body

## Justification

Need additional vehicle for new position

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 61,000        | 61,000        |
| <b>Total</b>              | <b>61,000</b> | <b>61,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 61,000        | 61,000        |
| <b>Total</b>           | <b>61,000</b> | <b>61,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WD2504  
**Project Name** Elevated Water Tower Maintenance

|                           |             |                        |                        |
|---------------------------|-------------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$722,200   | <b>Department</b>      | Water Management       |
| <b>Type</b>               | Improvement | <b>Category</b>        | Water/Wastewater       |
| <b>Priority</b>           | 6           | <b>Status</b>          | Active                 |
| <b>Useful Life</b>        | 10 years    | <b>New Project:</b>    | Yes                    |
| <b>Time-Line:</b>         | FY25-FY29   | <b>Account Number:</b> | 401-40-68-99-000-54031 |

### Description

This project will perform maintenance, cleaning and painting of the various elevated water storage tanks throughout the city.

### Justification

This ongoing project is necessary due to the nature of the infrastructure. It is imperative that we keep the tanks in proper working order to meet requirements and keep necessary water pressure in the system.

| Prior  | Expenditures             | 2026          | Total         | Future  |
|--------|--------------------------|---------------|---------------|---------|
| 96,700 | Construction/Maintenance | 73,200        | 73,200        | 552,300 |
|        | <b>Total</b>             | <b>73,200</b> | <b>73,200</b> |         |

| Prior  | Funding Sources       | 2026          | Total         | Future  |
|--------|-----------------------|---------------|---------------|---------|
| 96,700 | Water/Wastewater Fund | 73,200        | 73,200        | 552,300 |
|        | <b>Total</b>          | <b>73,200</b> | <b>73,200</b> |         |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project #           WD2508  
 Project Name       PFAS WTP Improvements

|                    |             |                 |                       |
|--------------------|-------------|-----------------|-----------------------|
| Total Project Cost | \$5,885,000 | Department      | Water Treatment Plant |
| Type               | Improvement | Category        | Water/Wastewater      |
| Priority           | 8           | Status          | Active                |
| Useful Life        | 50 years    | New Project:    | No                    |
| Time-Line:         | FY25-FY26   | Account Number: | 40140769900054031     |

### Description

Forthcoming federal regulations are being drafted to eliminate contaminants from the drinking water system. As part of these regulations, additional infrastructure is required at the Water Treatment Plant.

### Justification

If this project is not completed, the city could be found out of compliance with federal requirements.

| Prior   | Expenditures             | 2026             | Total            |
|---------|--------------------------|------------------|------------------|
| 885,000 | Construction/Maintenance | 5,000,000        | 5,000,000        |
|         | <b>Total</b>             | <b>5,000,000</b> | <b>5,000,000</b> |

| Prior   | Funding Sources | 2026             | Total            |
|---------|-----------------|------------------|------------------|
| 885,000 | State Grant     | 5,000,000        | 5,000,000        |
|         | <b>Total</b>    | <b>5,000,000</b> | <b>5,000,000</b> |

### Budget Impact

Partial funding may be provided from a DNREC grant

# Capital Improvement Plan

Dover, DE

**Project #** WD2600  
**Project Name** Meter Reading Technology Upgrade

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$18,400               | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Management       | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | n/a                       |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY25-26, FY28             |
| <b>Account Number:</b>    | 401-40-68-99-000-54025 |                    |                           |

## Description

This project will upgrade existing meter reader technology. The existing infrastructure is being phased out.

## Justification

If this infrastructure is not upgraded, proper meter reading for customers utility consumption would not be gathered.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 18,400        | 18,400        |
| <b>Total</b>              | <b>18,400</b> | <b>18,400</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 18,400        | 18,400        |
| <b>Total</b>           | <b>18,400</b> | <b>18,400</b> |

## Budget Impact

A monthly data plan will be required with the new tablet device.

# Capital Improvement Plan

Dover, DE

**Project #** WD2601  
**Project Name** Wellhead Redevelopment Program

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$915,000              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Management       | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | n/a                       |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 401-40-68-99-000-54031 |                    |                           |

## Description

This project will provide for rehabilitation and repair of each deep wellhead in an effort to maintain operations and/or increase/maintain the yield of each well as it relates to the permitted allocation. FY 2008; total well inspection and testing performed. FY 2009: Motors at Wells #6A and #9 were rebuilt, and wells #13R and #15 were redeveloped. FY 2010: Well #10. FY 2011: Well #4 redevelopment and well piping improvements at various well locations, as well as continued well testing. FY 2012: Well #1 redevelopment. FY2013: complete repair of Well #10. FY2014: complete repair of well #14. FY2015 inspected: 2, 3, 11, 13R, 15, PW2. FY 2016 inspected: 4, 6, 8R, 9 & PW8A. FY 2017 inspected: 1, 10, 4, PW6A & 4B. FY 2018 inspected: 3. FY 2019 inspected: 12R, PW1A, 2, 11, 13R, 15. FY 2020: 2, 5 & 6. FY 2021: Well 8R, Well 9, Well 10 and PW6A. FY 2022 5A & 12R. FY2023: 1A and 15 repaired. FY2024: redevelop 1, 4B inspect 3, 7, 10, 13, 2A & 8A. FY2025: redevelop: 8R, and inspect 12R, 5A, 10, 14 and 13R. FY2026: redevelop: 4, 6 and inspect 8A, 13R and 3.

## Justification

The well screening and gravel pack requires cleaning over time due to a buildup of mineral deposits and foreign materials such as clay and silt. This maintenance effort is critical to ensure that production can continue to meet demand. It is also necessary to maintain the operational aspects of each well and provide repairs as needed to minimize downtime to maintain system capacity. Delaying or eliminating this project would result in the continued deterioration of the well screen, gravel pack, and well yield over time. It would also result in increased well downtime, emergency repairs, and decreased capacity. These issues can lead to increased flow pattern changes and water quality concerns.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------------------|----------------|----------------|---------------|
| Construction/Maintenance | 171,000        | <b>171,000</b> | 744,000       |
| <b>Total</b>             | <b>171,000</b> | <b>171,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|------------------------|----------------|----------------|---------------|
| Water/Wastewater Fund  | 171,000        | <b>171,000</b> | 744,000       |
| <b>Total</b>           | <b>171,000</b> | <b>171,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** WD2602  
**Project Name** Manganese Removal Program

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$2,335,000            | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Treatment Plant  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 4                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26-FY30                 |
| <b>Account Number:</b>    | 401-40-68-99-000-54031 |                    |                           |

## Description

This proposed project, identified by the Office of Drinking Water will require the City of Dover to remove Manganese from certain wells throughout the water production network.

## Justification

If the Manganese is not removed from the drinking water, the Office of Drinking Water will require the wells to be shut down. This will cause a shortfall of water produced for the customers.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------------------|----------------|----------------|---------------|
| Construction/Maintenance | 400,000        | 400,000        | 1,935,000     |
| <b>Total</b>             | <b>400,000</b> | <b>400,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|------------------------|----------------|----------------|---------------|
| Water/Wastewater Fund  | 400,000        | 400,000        | 1,935,000     |
| <b>Total</b>           | <b>400,000</b> | <b>400,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** WD2603  
**Project Name** Water Tank Concrete Rehabilitation

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$190,000              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Management       | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 5                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 401-40-68-99-000-54031 |                    |                           |

## Description

This proposed project was identified during an Environmental Protection Agency (EPA) audit. The concrete foundation for one of the legs for the elevated water tower is compromised. This project started in FY24 with core sampling and evaluation and followed up by the structural repair in FY26.

## Justification

This project is necessary for the structural integrity of the tower and the safety of the neighboring properties.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 190,000        | <b>190,000</b> |
| <b>Total</b>             | <b>190,000</b> | <b>190,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Water/Wastewater Fund  | 190,000        | <b>190,000</b> |
| <b>Total</b>           | <b>190,000</b> | <b>190,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WD2605  
**Project Name** Water Treatment Plant Security Upgrade

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$222,000              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Treatment Plant  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 7                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 50 years                  |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 401-40-68-99-000-54031 |                    |                           |

## Description

This proposed project will improve the current security at the Water Treatment Plant. This will provide a safer environment for the staff and the infrastructure associated with this property.

## Justification

This project will allow increased security to the City's largest potable water facility.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 222,000        | 222,000        |
| <b>Total</b>             | <b>222,000</b> | <b>222,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Water/Wastewater Fund  | 222,000        | 222,000        |
| <b>Total</b>           | <b>222,000</b> | <b>222,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WD2607  
**Project Name** WTP Storefront & Door Replacement

|                           |                       |                    |                           |
|---------------------------|-----------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$60,000              | <b>Contact</b>     | Central Services Director |
| <b>Department</b>         | Water Treatment Plant | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater      | <b>Priority</b>    | n/a                       |
| <b>Status</b>             | Active                | <b>Useful Life</b> | 30 years                  |
| <b>Time-Line:</b>         | FY26                  |                    |                           |

## Description

Water Treatment Plant storefront and man door replacement

## Justification

Storefront glass is not energy efficient and doors are deteriorated

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 60,000        | 60,000        |
| <b>Total</b>             | <b>60,000</b> | <b>60,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 60,000        | 60,000        |
| <b>Total</b>           | <b>60,000</b> | <b>60,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WQ2601  
**Project Name** Water Quality Improvements

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$13,100,000           | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Management       | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 2                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 90 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY30                 |
| <b>Account Number:</b>    | 401-40-68-99-000-54031 |                    |                           |

## Description

This project was first identified by staff and the 2006 Water Master Plan Update, and has since become further refined with the FY 2006 Water Quality Evaluation. Projects to be included under this category primarily consist of replacement or relining of old unlined cast iron water main within the City's water distribution system; system upgrades to improve system control; and utilization of a consultant to provide additional design and evaluation services, as needed. Recent research and data collection has produced a Water Main Rehabilitation Priority List, based on several criteria to identify water mains that are in need of replacement or relining. Pipes will be upgraded according to the severity of the pipe condition, as well as coordination with the City of Dover's Public Services Street Rehabilitation Program. Between FY 2008 and FY 2010, the deep well contact chambers were designed and installed. Between FY 2008 and FY 2011 the water mains that were replaced include, Washington Street, Pennsylvania Avenue, South Street, Pear Street, West Street, Hazel Road, Maryland Avenue, American Avenue, Bayard Avenue, Greenhill Avenue, Bayard Avenue Alley and Lookerman Street. Operational efforts, such as flushing, will continue to occur on a routine basis. FY 2012 improvements include, N. Pennsylvania Ave., American Ave. Ext., Madison St., Rodney Rd., New Street, Ross Street and Bradford Street (near Wesley College). FY 2013 improvements included North Street. As part of the Water Main Rehabilitation Priority List, water lines were identified throughout the City that requires replacement/relining. FY 2017 improvement include: New Street (Water St. to Lookerman). FY 2018 improvements included: Bradford Street (Lookerman St. to Division St.) and William Street (Pear St. to State St.). FY 2019 improvements included: Lakewood Place. FY 2020 improvements included: Columbia Avenue. FY 2021 improvements included: N. West St. West Alley and Ross Street. FY 2022 improvements included the partial funding of N. State Street. FY23 improvements included N. State Street and West Street East Alley. FY24 Improvements included Fairview Avenue East and West Alley as well as Queen Street. FY26 improvements include:

- Bank Lane ( S New Street – The Green), Bradford Street Alley West (Walker Road – William Street), Governors Blvd (Walker Road – Columbia Avenue) and Kings Highway (Division Street to Lookerman Street)

## Justification

Water quality complaints have eroded consumer confidence in the City's water supply as the water is perceived to be aesthetically unpleasant. In order to reduce complaints and potentially alleviate this problem, it is necessary to implement the improvements identified by staff, the 2006 Water Master Plan Update, the FY 2006 Water Quality Evaluation and confirmed in the 2021 Water Master Plan Update. Delaying or eliminating this project will prolong customer dissatisfaction and further erode confidence in the City's water supply. In addition, main rehabilitation and replacement, ensuring pipes do not significantly exceed the expected life cycle, is critical to provide a reliable supply of water for our customers and for fire suppression. Water leaks and breaks on older lines can have a significant impact on our ability to serve over time. Addressing the brown water and associated water quality concerns of the City's water system will not only require capital improvements to the system but also operational changes. Some operation changes will result in no net effect on the operating budget, while others will need to be addressed in the development of future operating budgets. Such items include tools and supplies necessary to improve system sampling and monitoring as well as tools and supplies necessary to improve system-wide flushing operations.

| <b>Expenditures</b> | <b>2026</b>      | <b>Total</b>     | <b>Future</b> |
|---------------------|------------------|------------------|---------------|
| Miscellaneous       | 2,500,000        | <b>2,500,000</b> | 10,600,000    |
| <b>Total</b>        | <b>2,500,000</b> | <b>2,500,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>      | <b>Total</b>     | <b>Future</b> |
|------------------------|------------------|------------------|---------------|
| W/WW Debt Financing    | 2,217,500        | <b>2,217,500</b> | 10,600,000    |
| Impact Fee Reserve     | 282,500          | <b>282,500</b>   |               |
| <b>Total</b>           | <b>2,500,000</b> | <b>2,500,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** WQ2602  
**Project Name** Miscellaneous Emergency Water Repairs

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$425,000              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Water Management       | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 3                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 50 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY30                 |
| <b>Account Number:</b>    | 401-40-68-99-000-54031 |                    |                           |

### Description

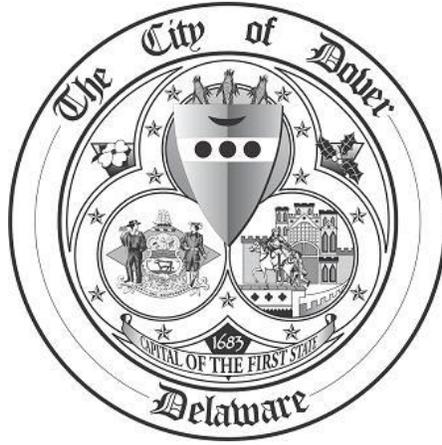
This project will repair failing water infrastructure. The work will focus on emergency repair situations on City owned infrastructure. No specific locations for this work have been identified.

### Justification

This project is necessary to address failing or deteriorated infrastructure in the City. If these repairs are not conducted, significant impacts to property, life and environment could arise. Delaying these repairs could result in road failure, sink holes and environmental impacts.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 85,000        | <b>85,000</b> | 340,000       |
| <b>Total</b>             | <b>85,000</b> | <b>85,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Water/Wastewater Fund  | 85,000        | <b>85,000</b> | 340,000       |
| <b>Total</b>           | <b>85,000</b> | <b>85,000</b> |               |



**THIS PAGE INTENTIONALLY LEFT BLANK**



# WASTEWATER FUND



**THIS PAGE INTENTIONALLY LEFT BLANK**

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

| <b>Source</b>         | <b>2026</b>      | <b>2027</b>      | <b>2028</b>      | <b>2029</b>      | <b>2030</b>      | <b>Total</b>      |
|-----------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Impact Fee Reserve    | 7,200            | 37,200           | 52,000           | 312,680          | 313,200          | <b>722,280</b>    |
| Water/Wastewater Fund | 2,694,900        | 3,479,500        | 3,293,300        | 3,032,720        | 2,629,800        | <b>15,130,220</b> |
| <b>GRAND TOTAL</b>    | <b>2,702,100</b> | <b>3,516,700</b> | <b>3,345,300</b> | <b>3,345,400</b> | <b>2,943,000</b> | <b>15,852,500</b> |

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

| Department                                     | Project #  | Priority | 2026             | 2027             | 2028             | 2029             | 2030             | Total             |
|--|------------|----------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Wastewater Management</b>                   |            |          |                  |                  |                  |                  |                  |                   |
| 2012 FORD F350                                 | 26 Veh#655 |          | 85,000           |                  |                  |                  |                  | 85,000            |
| 2016 INTERNATIONAL Vac Truck #691              | 26Veh#691  |          | 520,000          |                  |                  |                  |                  | 520,000           |
| 2009 International Dump Truck # 681            | 27 VEH#681 |          |                  | 150,000          |                  |                  |                  | 150,000           |
| 2005 MGS Generator #604                        | 28 Veh#604 |          |                  |                  | 80,000           |                  |                  | 80,000            |
| 2013 Case Skidsteer #674                       | 29 Veh#674 |          |                  |                  |                  | 80,000           |                  | 80,000            |
| 2009 Chevrolet High Cube Van #684              | 30 Veh#684 |          |                  |                  |                  |                  | 90,000           | 90,000            |
| Meter Replacement Project                      | WW2600     |          | 18,600           |                  |                  |                  |                  | 18,600            |
| Miscellaneous Emergency Sanitary Sewer Repairs | WW2601     | 1        | 175,000          | 180,000          | 185,000          | 190,000          | 195,000          | 925,000           |
| Lepore Road Sanitary Sewer Upgrade             | WW2602     | 3        | 370,000          |                  |                  |                  |                  | 370,000           |
| Cedar Chase Pump Station Replacement           | WW2603     | 4        | 636,500          |                  |                  |                  |                  | 636,500           |
| Laurel Drive Pump Station Replacement          | WW2604     | 5        | 49,000           |                  | 656,600          |                  |                  | 705,600           |
| Kings Cliffe Pump Station Replacement          | WW2605     | 6        | 18,000           | 51,000           |                  | 676,700          |                  | 745,700           |
| Pump Station #7 Upgrades                       | WW2606     | 7        | 680,000          |                  |                  |                  |                  | 680,000           |
| Reed Street Gravity Sewer Upgrade              | WW2607     | 8        | 90,000           |                  |                  |                  |                  | 90,000            |
| Pump Station Digital Scan Inventory            | WW2608     | 9        | 60,000           |                  |                  |                  |                  | 60,000            |
| Meter Replacement Project                      | WW2700     |          |                  | 418,700          | 418,700          | 418,700          |                  | 1,256,100         |
| Inflow/Infiltration Removal                    | WW2701     | 1        |                  | 1,875,000        | 1,875,000        | 1,875,000        | 1,875,000        | 7,500,000         |
| White Oak Road Improvements                    | WW2703     | 3        |                  | 800,000          |                  |                  |                  | 800,000           |
| Hunter's Pointe Pump Station Replacement       | WW2705     | 5        |                  | 20,000           | 53,000           |                  | 700,000          | 773,000           |
| Westminster Pump Station Replacement           | WW2706     | 6        |                  | 22,000           | 55,000           |                  |                  | 77,000            |
| Westminster Pump Station Replacement           | WW2805     | 5        |                  |                  | 22,000           | 55,000           |                  | 77,000            |
| Dover Post Pump Station Replacement            | WW2904     | 4        |                  |                  |                  | 26,000           |                  | 26,000            |
| Schoolview Pump Station Replacement            | WW2905     | 5        |                  |                  |                  | 24,000           | 57,000           | 81,000            |
| Dover Post Station Replacement                 | WW3005     | 5        |                  |                  |                  |                  | 26,000           | 26,000            |
| <b>Wastewater Management Total</b>             |            |          | <b>2,702,100</b> | <b>3,516,700</b> | <b>3,345,300</b> | <b>3,345,400</b> | <b>2,943,000</b> | <b>15,852,500</b> |
| <b>GRAND TOTAL</b>                             |            |          | <b>2,702,100</b> | <b>3,516,700</b> | <b>3,345,300</b> | <b>3,345,400</b> | <b>2,943,000</b> | <b>15,852,500</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#655  
**Project Name** 2012 FORD F350

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$85,000               | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Vehicles                  |
| <b>Category</b>           | Vehicles               | <b>Priority</b>    | n/a                       |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 10 years                  |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 403-40-69-99-000-54023 |                    |                           |

## Description

Replacing 2012 Ford F350 #655

## Justification

Vehicle is beyond its useful life

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 85,000        | <b>85,000</b> |
| <b>Total</b>              | <b>85,000</b> | <b>85,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 85,000        | <b>85,000</b> |
| <b>Total</b>           | <b>85,000</b> | <b>85,000</b> |

2026 thru 2026

## Capital Improvement Plan

Dover, DE

---

Project # 26Veh#691  
Project Name 2016 INTERNATIONAL Vac Truck #691

---

|                    |                        |             |                           |
|--------------------|------------------------|-------------|---------------------------|
| Total Project Cost | \$520,000              | Contact     | Water/Wastewater Director |
| Department         | Wastewater Management  | Type        | Vehicles                  |
| Category           | Vehicles               | Priority    | n/a                       |
| Status             | Active                 | Useful Life | 10 years                  |
| New Project:       | Yes                    | Time-Line:  | FY26                      |
| Account Number:    | 403-40-69-99-000-54023 |             |                           |

---

### Description

Replacing 2016 International Vac Truck #691 with a Jetter / Vac Truck

---

### Justification

Vehicle is beyond its useful life, having two Jetter / Vac Trucks will increase redundancy

---

| <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   |
|---------------------------|----------------|----------------|
| Equip/Vehicle/Furnishings | 520,000        | 520,000        |
| <b>Total</b>              | <b>520,000</b> | <b>520,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Water/Wastewater Fund  | 520,000        | 520,000        |
| <b>Total</b>           | <b>520,000</b> | <b>520,000</b> |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project #            WW2600  
 Project Name        Meter Replacement Project

|                    |                       |             |                           |
|--------------------|-----------------------|-------------|---------------------------|
| Total Project Cost | \$18,600              | Contact     | Water/Wastewater Director |
| Department         | Wastewater Management | Type        | Improvement               |
| Category           | Water/Wastewater      | Priority    | n/a                       |
| Status             | Active                | Useful Life | 20 years                  |
| New Project:       | Yes                   | Time-Line:  | FY26                      |
| Account Number:    | 403-41-69-99-00-54025 |             |                           |

### Description

This project will upgrade existing meter reader technology. The existing infrastructure is being phased out.

### Justification

If this infrastructure is not upgraded, proper meter reading for customers utility consumption would not be gathered.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 18,600        | <b>18,600</b> |
| <b>Total</b>              | <b>18,600</b> | <b>18,600</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 18,600        | <b>18,600</b> |
| <b>Total</b>           | <b>18,600</b> | <b>18,600</b> |

### Budget Impact

A monthly data plan will be required with the new tablet device.

# Capital Improvement Plan

Dover, DE

**Project #** WW2601  
**Project Name** Miscellaneous Emergency Sanitary Sewer Repairs

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$925,000              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 1                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 50 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY30                 |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

### Description

This project will repair failing sanitary sewer infrastructure. The work will focus on emergency repair situations on City owned infrastructure. No specific locations for this work have been identified.

### Justification

This project is necessary to address failing or deteriorated infrastructure in the City. If these repairs are not conducted, significant impacts to property, life and environment could arise. Delaying these repairs could result in road failure, sink holes and environmental contamination.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------------------|----------------|----------------|---------------|
| Construction/Maintenance | 175,000        | <b>175,000</b> | 750,000       |
| <b>Total</b>             | <b>175,000</b> | <b>175,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|------------------------|----------------|----------------|---------------|
| Water/Wastewater Fund  | 175,000        | <b>175,000</b> | 750,000       |
| <b>Total</b>           | <b>175,000</b> | <b>175,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** WW2602  
**Project Name** Lepore Road Sanitary Sewer Upgrade

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$370,000              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 3                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 90 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

## Description

This project calls for the replacement of approximately 374 linear feet of 8-inch gravity sewer main. Currently, the sewer main operates in a reverse slope condition, which overloads the pipe. The proposed upgrade will provide slope and adequate capacity for current flow to be carried to discharge. Estimates provided by Pennoni Associates, Consulting Engineer.

## Justification

This project will allow for proper capacity and slope to handle the current flow. Delaying or eliminating this project could result in overflow of wastewater material.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 370,000        | <b>370,000</b> |
| <b>Total</b>             | <b>370,000</b> | <b>370,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Water/Wastewater Fund  | 370,000        | <b>370,000</b> |
| <b>Total</b>           | <b>370,000</b> | <b>370,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WW2603  
**Project Name** Cedar Chase Pump Station Replacement

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$636,500              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 4                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

## Description

This project calls for replacement of the Smith & Loveless package pumping station, installed in 1986, in order to handle development in the area, as well as completely rehabilitate the wet well side of the pump station using a poly-triplex system liner. The station has exceeded its life expectancy of 20-25 years.

## Justification

Replace the aged station with a completely new station to prevent the need for costly unbudgeted repairs to maintain operation, thus reducing pump failure resulting in a sewage spill into waterway or backup in a residence. Due to the age of the station, certain parts are no longer obtainable, and replacement of equipment is costly. Feasibility study in FY 2023 and design in FY 2024. Construction in FY 2026

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 636,500        | <b>636,500</b> |
| <b>Total</b>             | <b>636,500</b> | <b>636,500</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Water/Wastewater Fund  | 636,500        | <b>636,500</b> |
| <b>Total</b>           | <b>636,500</b> | <b>636,500</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WW2604  
**Project Name** Laurel Drive Pump Station Replacement

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$705,600              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 5                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY28                 |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

### Description

This project calls for replacement of the Smith & Loveless package pumping station, installed in 1967, in order to handle development in the area, as well as completely rehabilitate the wet well side of the pump station using a poly-triplex system liner. The station has exceeded its life expectancy of 20-25 years.

### Justification

Replace the aged station with a completely new station to prevent the need for costly unbudgeted repairs to maintain operation, thus reducing pump failure resulting in a sewage spill into waterway or backup in a residence. Due to the age of the station, certain parts are no longer obtainable and replacement of equipment is costly. Feasibility study in FY 2024 and design in FY 2026. Construction scheduled for FY28.

| <b>Expenditures</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|---------------------|---------------|---------------|---------------|
| Planning/Design     | 49,000        | <b>49,000</b> | 656,600       |
| <b>Total</b>        | <b>49,000</b> | <b>49,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Water/Wastewater Fund  | 49,000        | <b>49,000</b> | 656,600       |
| <b>Total</b>           | <b>49,000</b> | <b>49,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** WW2605  
**Project Name** Kings Cliffe Pump Station Replacement

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$745,700              | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 6                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years                  |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26-FY27, FY29           |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

### Description

This project calls for replacement of the Smith & Loveless package pumping station, installed in 1987, in order to handle development in the area, as well as completely rehabilitate the wet well side of the pump station using a poly-triplex system liner. The station has exceeded its life expectancy of 20-25 years.

### Justification

Replace the aged station with a completely new station to prevent the need for costly unbudgeted repairs to maintain operation, thus reducing pump failure resulting in a sewage spill into waterway or backup in a residence. Due to the age of the station, certain parts are no longer obtainable, and replacement of equipment is costly. Feasibility study in FY 2026, design in FY 2027 and construction in FY 2029.

| <b>Expenditures</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|---------------------|---------------|---------------|---------------|
| Planning/Design     | 18,000        | 18,000        | 727,700       |
| <b>Total</b>        | <b>18,000</b> | <b>18,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Water/Wastewater Fund  | 10,800        | 10,800        | 727,700       |
| Impact Fee Reserve     | 7,200         | 7,200         |               |
| <b>Total</b>           | <b>18,000</b> | <b>18,000</b> |               |

2026 thru 2026

# Capital Improvement Plan

Dover, DE

Project # WW2606  
Project Name Pump Station #7 Upgrades

|                    |                        |             |                           |
|--------------------|------------------------|-------------|---------------------------|
| Total Project Cost | \$680,000              | Contact     | Water/Wastewater Director |
| Department         | Wastewater Management  | Type        | Improvement               |
| Category           | Water/Wastewater       | Priority    | 7                         |
| Status             | Active                 | Useful Life | 80 years                  |
| New Project:       | Yes                    | Time-Line:  | FY26                      |
| Account Number:    | 403-41-69-99-000-54031 |             |                           |

## Description

Staff identified several repairs needed for Pump Station #7, however, a full replacement is not necessary. The repairs include a replacement of an existing valve, a new by-pass connection and relining the existing wet well.

## Justification

Delaying these upgrades will increase the probability of failure of electrical components and overall operation of the station, which could cause a sanitary sewer overflow.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 680,000        | 680,000        |
| <b>Total</b>             | <b>680,000</b> | <b>680,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Water/Wastewater Fund  | 680,000        | 680,000        |
| <b>Total</b>           | <b>680,000</b> | <b>680,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WW2607  
**Project Name** Reed Street Gravity Sewer Upgrade

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$0                    | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 8                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 80 years                  |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

### Description

This project, identified by staff, calls for an installation of a manhole on a sanitary sewer line that has a significant bend.

### Justification

If the manhole is not installed, long term maintenance on this infrastructure will continue to be difficult. A bend in a sewer pipe without access is a location that could collect large debris that could cause a backup.

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 90,000        | <b>90,000</b> |
| <b>Total</b>           | <b>90,000</b> | <b>90,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** WW2608  
**Project Name** Pump Station Digital Scan Inventory

|                           |                        |                    |                           |
|---------------------------|------------------------|--------------------|---------------------------|
| <b>Total Project Cost</b> | \$0                    | <b>Contact</b>     | Water/Wastewater Director |
| <b>Department</b>         | Wastewater Management  | <b>Type</b>        | Improvement               |
| <b>Category</b>           | Water/Wastewater       | <b>Priority</b>    | 9                         |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 10 years                  |
| <b>New Project:</b>       | 403-41-69-99-000-54031 | <b>Time-Line:</b>  | FY26                      |
| <b>Account Number:</b>    | 403-41-69-99-000-54031 |                    |                           |

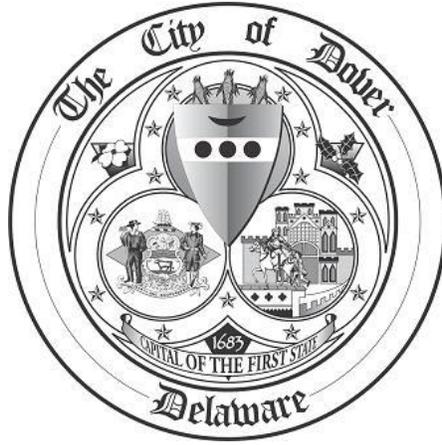
## Description

This project, identified by staff, will provide high-resolution 360-degree scans of the interior and exterior of each pump station in the inventory. This will provide a single source location to identify each component within each pump station.

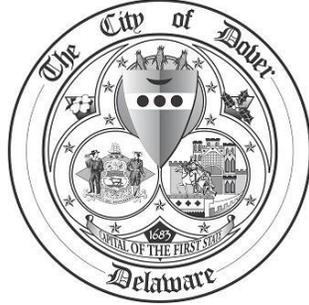
## Justification

This project will enhance our asset management program. Having a digital location to house all components, operating manuals and part list will increase the efficiency of our staff when conducting maintenance on the pump stations.

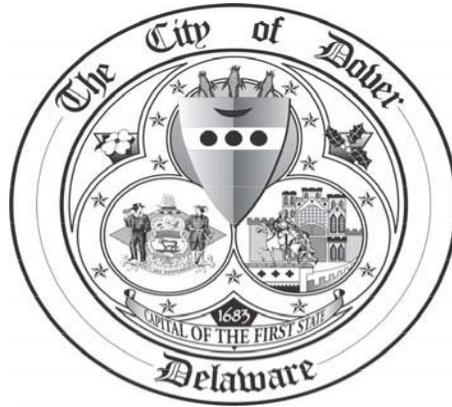
| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Water/Wastewater Fund  | 60,000        | <b>60,000</b> |
| <b>Total</b>           | <b>60,000</b> | <b>60,000</b> |



**THIS PAGE INTENTIONALLY LEFT BLANK**



# ELECTRIC FUND



**THIS PAGE INTENTIONALLY LEFT BLANK**

2026 through 2030  
**Capital Improvement Plan**  
Dover, DE  
**Funding Source Summary**

| <b>Source</b>      | <b>2026</b>      | <b>2027</b>       | <b>2028</b>      | <b>2029</b>      | <b>2030</b>      | <b>Total</b>      |
|--------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| Electric Revenue   | 9,199,800        | 16,608,900        | 6,067,000        | 5,072,000        | 5,000,000        | <b>41,947,700</b> |
| <b>GRAND TOTAL</b> | <b>9,199,800</b> | <b>16,608,900</b> | <b>6,067,000</b> | <b>5,072,000</b> | <b>5,000,000</b> | <b>41,947,700</b> |

2026 through 2030  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

| Department                                | Project # | Priority | 2026          | 2027           | 2028           | 2029     | 2030     | Total          |
|---|-----------|----------|---------------|----------------|----------------|----------|----------|----------------|
| <b>Electric Admin</b>                     |           |          |               |                |                |          |          |                |
| Weyandt Hall Stairwells/Basement Flooring | EA2601    | 3        | 60,000        |                |                |          |          | 60,000         |
| Weyandt hall Bathrooms                    | EA2701    | 3        |               | 130,000        |                |          |          | 130,000        |
| Weyandt Hall Storefronts                  | EA2702    | 2        |               | 60,000         |                |          |          | 60,000         |
| Weyandt hall Exterior Improvements        | EA2801    | 3        |               |                | 100,000        |          |          | 100,000        |
| <b>Electric Admin Total</b>               |           |          | <b>60,000</b> | <b>190,000</b> | <b>100,000</b> | <b>0</b> | <b>0</b> | <b>300,000</b> |

**Electric Engineering**

|  |            |    |                  |                   |                  |                  |                  |                   |
|--|------------|----|------------------|-------------------|------------------|------------------|------------------|-------------------|
| Replacement Vehicle #764                   | 25 Veh#164 | 1  | 65,000           |                   |                  |                  |                  | 65,000            |
| Cartanza Substation RTU Upgrade            | EE2602     | 2  | 130,000          |                   |                  |                  |                  | 130,000           |
| Derby Estates Underground Upgrade          | EE2604     | 7  | 270,000          |                   |                  |                  |                  | 270,000           |
| UPS Battery Replacement                    | EE2609     | 5  | 11,000           |                   |                  |                  |                  | 11,000            |
| Substation Transformer Replacement         | EE2611     | 3  | 2,400,000        |                   | 2,400,000        | 2,400,000        | 2,400,000        | 9,600,000         |
| Transmission Line Maintenance Program      | EE2613     | 10 | 50,000           | 50,000            | 50,000           | 50,000           | 50,000           | 250,000           |
| Substation Battery Replacement             | EE2614     | 5  | 16,000           | 32,000            | 32,000           | 32,000           |                  | 112,000           |
| ABB to SEL Relay Replacement               | EE2615     | 9  | 360,000          |                   |                  |                  |                  | 360,000           |
| Cartanza Substation Foundation Repairs     | EE2616     | 1  | 900,000          |                   |                  |                  |                  | 900,000           |
| PWI Site Work                              | EE2617     | 6  | 1,400,000        |                   |                  |                  |                  | 1,400,000         |
| Transmission Pole Replacement              | EE2619     | 7  | 168,000          | 168,000           |                  |                  |                  | 336,000           |
| Forrest Avenue Rebuild                     | EE2620     | 10 | 40,000           |                   |                  |                  |                  | 40,000            |
| Emergency Component Replacement            | EE2621     | 10 | 65,000           | 65,000            | 65,000           | 65,000           | 65,000           | 325,000           |
| Small Cell Wireless Improvements           | EE2622     | 10 | 30,000           | 30,000            | 30,000           | 30,000           | 30,000           | 150,000           |
| Substation Component Replacement           | EE2623     | 10 | 30,000           | 30,000            | 30,000           | 30,000           | 30,000           | 150,000           |
| Old College Road Rebuild                   | EE2624     | 10 | 24,000           |                   |                  |                  |                  | 24,000            |
| Replace ABS Switches                       | EE2625     | 9  | 70,000           |                   |                  |                  |                  | 70,000            |
| Rodney Village Overhead to Underground     | EE2701     | 1  |                  | 784,000           |                  |                  |                  | 784,000           |
| Fox Hall Distribution Upgrade              | EE2702     | 1  |                  | 579,900           |                  |                  |                  | 579,900           |
| LED Lighting Conversion                    | EE2704     | 3  |                  | 1,750,000         | 750,000          |                  |                  | 2,500,000         |
| The Greens Underground Upgrade Phase 1 & 2 | EE2705     | 3  |                  | 343,000           |                  |                  |                  | 343,000           |
| Electric Warehouse                         | EE2706     | 2  |                  | 2,000,000         |                  |                  |                  | 2,000,000         |
| Heatherfield East Renovation               | EE2707     | 3  |                  | 300,000           |                  |                  |                  | 300,000           |
| Heatherfield Renovation                    | EE2708     | 2  |                  | 163,000           |                  |                  |                  | 163,000           |
| Shady Lane OVH-UGD                         | EE2709     | 1  |                  | 636,000           |                  |                  |                  | 636,000           |
| Advanced Metering Infrastructure           | EE2712     | 4  |                  | 7,000,000         |                  |                  |                  | 7,000,000         |
| Fox Hall West                              | EE2801     | 2  |                  |                   | 60,000           |                  |                  | 60,000            |
| SCADA Upgrade                              | EE2802     | 1  |                  |                   | 125,000          |                  |                  | 125,000           |
| <b>Electric Engineering Total</b>          |            |    | <b>6,029,000</b> | <b>13,930,900</b> | <b>3,542,000</b> | <b>2,607,000</b> | <b>2,575,000</b> | <b>28,683,900</b> |

**Electric Meter Reading**

|                                     |        |   |               |          |          |          |          |               |
|-------------------------------------|--------|---|---------------|----------|----------|----------|----------|---------------|
| Meter Reader Handheld Replacement   | EE2627 | 5 | 14,000        |          |          |          |          | 14,000        |
| Meter Reading Technology Upgrade    | EM2600 |   | 36,800        |          |          |          |          | 36,800        |
| <b>Electric Meter Reading Total</b> |        |   | <b>50,800</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>50,800</b> |

| Department                                       | Project #                       | Priority | 2026             | 2027              | 2028             | 2029             | 2030             | Total             |
|--|---------------------------------|----------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| <b>Electric T &amp; D</b>                        |                                 |          |                  |                   |                  |                  |                  |                   |
| Replacing 2019 Freightliner M2                   | 26 Veh#718                      |          | 200,000          |                   |                  |                  |                  | 200,000           |
| New Developments                                 | EE2626                          | 10       | 2,400,000        | 2,400,000         | 2,400,000        | 2,400,000        | 2,400,000        | 12,000,000        |
| CT Site Repairs & Maintenance                    | TD2702                          | 9        |                  | 38,000            |                  | 40,000           |                  | 78,000            |
|  | <b>Electric T &amp; D Total</b> |          | <b>2,600,000</b> | <b>2,438,000</b>  | <b>2,400,000</b> | <b>2,440,000</b> | <b>2,400,000</b> | <b>12,278,000</b> |
| <b>Power Plant</b>                               |                                 |          |                  |                   |                  |                  |                  |                   |
| VanSant Site Security & Fire Protection Upgrades | EG2601                          | 1        | 65,000           | 25,000            |                  |                  |                  | 90,000            |
| VanSant Unit 11 Component Replacement            | EG2602                          | 1        | 40,000           | 25,000            | 25,000           | 25,000           | 25,000           | 140,000           |
| VanSant Structural Preservation                  | EG2603                          | 1        | 130,000          |                   |                  |                  |                  | 130,000           |
| VanSant Meter Replacement                        | EG2604                          | 4        | 225,000          |                   |                  |                  |                  | 225,000           |
|  | <b>Power Plant Total</b>        |          | <b>460,000</b>   | <b>50,000</b>     | <b>25,000</b>    | <b>25,000</b>    | <b>25,000</b>    | <b>585,000</b>    |
|  | <b>GRAND TOTAL</b>              |          | <b>9,199,800</b> | <b>16,608,900</b> | <b>6,067,000</b> | <b>5,072,000</b> | <b>5,000,000</b> | <b>41,947,700</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 25 Veh#764  
**Project Name** Replacement Vehicle #764

|                           |                        |                   |                      |
|---------------------------|------------------------|-------------------|----------------------|
| <b>Total Project Cost</b> | \$65,000               | <b>Department</b> | Electric Engineering |
| <b>Type</b>               | Vehicles               | <b>Category</b>   | Vehicles             |
| <b>Priority</b>           | 1                      | <b>Status</b>     | Active               |
| <b>Useful Life</b>        | 10 years               | <b>Time-Line:</b> | FY26                 |
| <b>Account Number:</b>    | 411-42-26-99-000-54022 |                   |                      |

## Description

Vehicle #764 F-250

## Justification

Lifespan Replacement. Vehicle #764 has exceeded 10 years of age.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 65,000        | <b>65,000</b> |
| <b>Total</b>              | <b>65,000</b> | <b>65,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 65,000        | <b>65,000</b> |
| <b>Total</b>           | <b>65,000</b> | <b>65,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** 26 Veh#718  
**Project Name** Replacing 2019 Freightliner M2

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$200,000              | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric T & D         | <b>Type</b>        | Vehicles          |
| <b>Category</b>           | Vehicles               | <b>Priority</b>    | n/a               |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 10 years          |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26              |
| <b>Account Number:</b>    | 411-42-82-99-000-54023 |                    |                   |

## Description

Replacing 2019 Freightliner M2, Small Digger Truck with \$200,000.00 Comparable Vehicle.

## Justification

Vehicle used for installing electrical poles and lifting heavy equipment.

End of Life Cycle

| <b>Expenditures</b>       | <b>2026</b>    | <b>Total</b>   |
|---------------------------|----------------|----------------|
| Equip/Vehicle/Furnishings | 200,000        | <b>200,000</b> |
| <b>Total</b>              | <b>200,000</b> | <b>200,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 200,000        | <b>200,000</b> |
| <b>Total</b>           | <b>200,000</b> | <b>200,000</b> |

# Capital Improvement Plan

Dover, DE

Project # EA2601  
 Project Name Weyandt Hall Stairwells/Basement Flooring

|                    |                        |             |                           |
|--------------------|------------------------|-------------|---------------------------|
| Total Project Cost | \$60,000               | Contact     | Central Services Director |
| Department         | Electric Admin         | Type        | Improvement               |
| Category           | Electric               | Priority    | 3                         |
| Status             | Active                 | Useful Life | 30 years                  |
| New Project:       | Yes                    | Time-Line:  | FY26                      |
| Account Number:    | 411-42-84-99-000-54031 |             |                           |

### Description

Replace all flooring in the stairwells and basement

### Justification

Flooring in stairwells and basement are thought to contain asbestos and the tiles are starting to detach and break. Price includes asbestos abatement

| <b>Expenditures</b> | <b>2026</b>   | <b>Total</b>  |
|---------------------|---------------|---------------|
| Other               | 60,000        | 60,000        |
| <b>Total</b>        | <b>60,000</b> | <b>60,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 60,000        | 60,000        |
| <b>Total</b>           | <b>60,000</b> | <b>60,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EE2602  
**Project Name** Cartanza Substation RTU Upgrade

|                           |                      |                    |                   |
|---------------------------|----------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$130,000            | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric             | <b>Priority</b>    | 2                 |
| <b>Status</b>             | Active               | <b>Useful Life</b> | 25 years          |

## Description

Replace the outdated RTU with an updated RTAC, SEL-2240 Axion devices, and associated materials. RTAC (Real-Time Automation Controller) offers significantly more processing power, advanced control capabilities, enhanced data analysis features, and improved cybersecurity over the RTU (Remote Terminal Unit).

## Justification

The RTU at the Cartanza Substation currently lacks the necessary parts for repair, putting us at risk in the event of a failure. Furthermore, if the RTU were to fail, we would lose vital visibility and control over our most crucial substation, which is simply not an option for us.

This setup is needed for complex automation applications requiring real-time decision making and extensive data management. This is specifically important in the electrical substations where highly responsive control is needed. The new system will have built-in data analysis tools allowing for trend analysis and predictive maintenance capabilities. This results in faster response times and improved decision making. It also incorporates robust cybersecurity features such as user access control, encryption, and intrusion detection, which the RTUs do NOT have. The system will be designed to easily integrate with other systems and devices, allowing for easier expansion and customization of our automation network.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 130,000        | 130,000        |
| <b>Total</b>             | <b>130,000</b> | <b>130,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 130,000        | 130,000        |
| <b>Total</b>           | <b>130,000</b> | <b>130,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EE2604  
**Project Name** Derby Estates Underground Upgrade

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$270,000              | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering   | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric               | <b>Priority</b>    | 7                 |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 25 years          |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | FY26              |
| <b>Account Number:</b>    | 411-42-26-99-000-59025 |                    |                   |

## Description

This project will replace the existing underground primary and secondary cables, pedestals and transformers in the Westfalen and Derby Estates apartment complexes to the north of the Towne Point development along Bacon Ave. Currently, the underground cabling is direct buried which will be placed in conduit and there are live front transformers installed that will be replaced to increase safety of the public and City employees. The equipment in the development was installed approximately 25 years ago.

## Justification

Current equipment and cable have been installed for over 25 years and have reached the end of their life expectancy the area has experienced 10,750 customer outage minutes. This will replace all pedestals, any live front transformers and cables while also removing the old direct bury cable and replacing with conduit to provide increased protection and reliability of the equipment. This project could also be considered a continuation of the Towne Point project as it will complete the improvement of service from White Oak Road north to Draper Dr. The cost has increased \$24,000 from \$270,000 due to the increased price of materials and contract labor.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 270,000        | <b>270,000</b> |
| <b>Total</b>             | <b>270,000</b> | <b>270,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 270,000        | <b>270,000</b> |
| <b>Total</b>           | <b>270,000</b> | <b>270,000</b> |

# Capital Improvement Plan

Dover, DE

Project # EE2609  
 Project Name UPS Battery Replacement

|                    |             |                 |                        |
|--------------------|-------------|-----------------|------------------------|
| Total Project Cost | \$11,000    | Department      | Electric Engineering   |
| Type               | Improvement | Category        | Electric               |
| Priority           | 5           | Status          | Active                 |
| Useful Life        | 4 years     | New Project:    | No                     |
| Time-Line:         | FY26        | Account Number: | 411-42-26-99-222-54031 |

### Description

Lifecycle replacement of UPS used for System Operations back up.

### Justification

Manufacturer recommended replacement of the batteries in the UPS is every four years and last battery replacement of FY22.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 11,000        | 11,000        |
| <b>Total</b>             | <b>11,000</b> | <b>11,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 11,000        | 11,000        |
| <b>Total</b>           | <b>11,000</b> | <b>11,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EE2611  
**Project Name** Substation Transformer Replacement

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$9,600,000            | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering   | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric               | <b>Priority</b>    | 3                 |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 40 years          |
| <b>New Project:</b>       | Yes                    | <b>Time-Line:</b>  | Continuous        |
| <b>Account Number:</b>    | 411-42-26-99-000-57035 |                    |                   |

### Description

This project will fund the replacement of aging substation transformers used to step down voltage from the transmission to distribution levels. Budgetary estimates were obtained in December of 2024 and averaged approximately \$2,000,000 with a potential 20% increase by purchase.

### Justification

There are currently four transformers that are over or at 40 years old in our system, the average life expectancy of substation transformers is between 30-40 years. Testing is performed annually on the transformers and there are starting to be signs of degradation in the units. The current lead time for substation transformers is approximately one year and we do not have a spare substation transformer in stock due to the cost and size.

| <b>Expenditures</b>      | <b>2026</b>      | <b>Total</b>     | <b>Future</b> |
|--------------------------|------------------|------------------|---------------|
| Construction/Maintenance | 2,400,000        | 2,400,000        | 7,200,000     |
| <b>Total</b>             | <b>2,400,000</b> | <b>2,400,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>      | <b>Total</b>     | <b>Future</b> |
|------------------------|------------------|------------------|---------------|
| Electric Revenue       | 2,400,000        | 2,400,000        | 7,200,000     |
| <b>Total</b>           | <b>2,400,000</b> | <b>2,400,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** EE2613  
**Project Name** Transmission Line Maintenance Program

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$250,000              | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering   | <b>Type</b>        | Maintenance       |
| <b>Category</b>           | Electric               | <b>Priority</b>    | 10                |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 20 years          |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | FY26              |
| <b>Account Number:</b>    | 411-42-26-99-000-57035 |                    |                   |

### Description

This project will be utilized to perform preventative maintenance on the 69 kV lines that provide voltage to the distribution substations across the city. In the past this money has been spent on replacement of the porcelain insulators to install safer polymer insulators. This could also be used to replace stand offs, poles, switches and other equipment related to the transmission system.

### Justification

Insulators have a defined equipment life due to sun and weather conditions breaking down the porcelain and base bonding cement. Insulators installed in 1960's and 1970's are due for replacement because of this deterioration. We have experienced several transmission outages due to insulator failure. Replacing the insulators should extend the life an additional 30 years.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 50,000        | 50,000        | 200,000       |
| <b>Total</b>             | <b>50,000</b> | <b>50,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 50,000        | 50,000        | 200,000       |
| <b>Total</b>           | <b>50,000</b> | <b>50,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** EE2614  
**Project Name** Substation Battery Replacement

|                           |                      |                    |                   |
|---------------------------|----------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$112,000            | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric             | <b>Priority</b>    | 5                 |
| <b>Status</b>             | Active               | <b>Useful Life</b> | 10 years          |

## Description

Each substation contains a bank of up to 60 batteries used to supply DC voltage for the control of relays and other equipment in the substations during loss of power conditions. The number of batteries at each substation is dependent on the manufacturer and size of the individual cells. This project will provide the required funds to replace not only the batteries but also the racks and chargers as needed. This replacement program is part of the larger Substation Assessment program that will identify and correct broken and aged substation equipment. The cost projections listed below reflect a replacement of the batteries, stand and charger.

## Justification

Substation batteries are crucial in the restoration effort as they allow for the operation of protection relays in power off conditions. Life expectancy of the batteries varies by manufacturer, but the service life should be 18-20 years depending on usage and the area the batteries are stored in is fully climate controlled. If the area is not climate controlled, then the life expectancy is estimated to be 8-10 years. To replace the batteries with current designs there may be a need to purchase new associated equipment such as racks to hold the new batteries. Most of our substations could be considered partially climate controlled so we would follow a 15-year replacement schedule except for Mid-City which will be 10 years due to the poor construction of the building. Additionally, the inspection and serviceability of the batteries is governed by NERC and could possibly result in fines should the maintenance program be deemed insufficient.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 16,000        | <b>16,000</b> | 96,000        |
| <b>Total</b>             | <b>16,000</b> | <b>16,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 16,000        | <b>16,000</b> | 96,000        |
| <b>Total</b>           | <b>16,000</b> | <b>16,000</b> |               |

# Capital Improvement Plan

Dover, DE

Project # EE2615  
 Project Name ABB to SEL Relay Replacement

|                    |                      |             |                   |
|--------------------|----------------------|-------------|-------------------|
| Total Project Cost | \$360,000            | Contact     | Electric Director |
| Department         | Electric Engineering | Type        | Improvement       |
| Category           | Electric             | Priority    | 9                 |
| Status             | Active               | Useful Life | 30 years          |

## Description

Replace the outdated ABB relays with updated SEL devices, and associated materials.

## Justification

Substation relays are important because they serve as the main safety feature in an electrical power system. They identify problems like faults, overloads, or voltage spikes and quickly activate circuit breakers to shut off the affected area. This helps protect equipment, reduce power outages, and keep people safe from electrical dangers. In short, they help ensure that the power grid operates reliably and safely by dealing with potential issues before they become serious.

SEL relays usually support a variety of communication methods and work well with other systems in substations, allowing for smooth connections. They also prioritize cybersecurity, which is becoming more crucial in today's power networks. Generally, SEL relays are seen as more advanced in technology, providing useful features such as quicker fault detection, simpler programming, strong communication options, and a reputation for being very reliable, even in tough conditions.

Furthermore, this project aims not only to update the relays but also to initiate the process of enhancing communication between the SCADA system and the substations.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 360,000        | <b>360,000</b> |
| <b>Total</b>             | <b>360,000</b> | <b>360,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 360,000        | <b>360,000</b> |
| <b>Total</b>           | <b>360,000</b> | <b>360,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EE2616  
**Project Name** Cartanza Substation Foundation Repairs

|                           |                      |                    |                   |
|---------------------------|----------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$900,000            | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric             | <b>Priority</b>    | 1                 |
| <b>Status</b>             | Active               | <b>Useful Life</b> | 25 years          |

## Description

The concrete pads under the two transformers at Cartanza substation are cracking and showing evidence of a structural concern. The concrete pads need to be rebuilt to maintain structural integrity. The structural security and longevity of the concrete pads are reliant on their replacement

## Justification

Shifting of the transformer's placement is detrimental to the Cartanza substation and the city's electrical grid. If the transformer starts to shift it can cause mechanical failures or an electrical failure that would affect everything from the substation down to the consumers. Cartanza is the largest substation and the only substation that delivers Dover's electricity from PJM. If the Cartanza substation went down, it would cause a blackout to the entire city of Dover, and also could affect the PJM power grid.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 900,000        | 900,000        |
| <b>Total</b>             | <b>900,000</b> | <b>900,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 900,000        | 900,000        |
| <b>Total</b>           | <b>900,000</b> | <b>900,000</b> |

# Capital Improvement Plan

Dover, DE

Project # EE2617  
 Project Name PWII Site Work

|                    |                      |             |                   |
|--------------------|----------------------|-------------|-------------------|
| Total Project Cost | \$1,400,000          | Contact     | Electric Director |
| Department         | Electric Engineering | Type        | Improvement       |
| Category           | Electric             | Priority    | 6                 |
| Status             | Active               | Useful Life | 30 years          |

## Description

Replaces original overhead Electric construction (Pole Line) and converts it to underground construction.

## Justification

This proposed project is necessary due to the Meeting House Branch Drainage Improvements project, SW2502. The location of the existing electric pole line conflicts with the proposed stormwater improvements.

| <b>Expenditures</b>      | <b>2026</b>      | <b>Total</b>     |
|--------------------------|------------------|------------------|
| Construction/Maintenance | 1,400,000        | <b>1,400,000</b> |
| <b>Total</b>             | <b>1,400,000</b> | <b>1,400,000</b> |

| <b>Funding Sources</b> | <b>2026</b>      | <b>Total</b>     |
|------------------------|------------------|------------------|
| Electric Revenue       | 1,400,000        | <b>1,400,000</b> |
| <b>Total</b>           | <b>1,400,000</b> | <b>1,400,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EE2619  
**Project Name** Transmission Pole Replacement

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$336,000              | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering   | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric               | <b>Priority</b>    | 7                 |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 30 years          |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | Continuous        |
| <b>Account Number:</b>    | 411-42-26-99-000-57035 |                    |                   |

### Description

Replace transmission and distribution poles that fail pole testing.

### Justification

This project will replace transmission poles that failed testing standards and associated crossarms. Poles and crossarms are rotting due to age and weather. The cross arms will be upgraded to fiberglass. The expected life cycle for the new pole line is estimated to be 30 years. Transmission lines carry voltage around the City of Dover, to each of the electrical substations. Several of these poles have tested bad and need to be replaced.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|--------------------------|----------------|----------------|---------------|
| Construction/Maintenance | 168,000        | <b>168,000</b> | 168,000       |
| <b>Total</b>             | <b>168,000</b> | <b>168,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   | <b>Future</b> |
|------------------------|----------------|----------------|---------------|
| Electric Revenue       | 168,000        | <b>168,000</b> | 168,000       |
| <b>Total</b>           | <b>168,000</b> | <b>168,000</b> |               |

# Capital Improvement Plan

Dover, DE

Project # EE2620  
 Project Name Forrest Avenue Rebuild

|                    |                      |             |                   |
|--------------------|----------------------|-------------|-------------------|
| Total Project Cost | \$40,000             | Contact     | Electric Director |
| Department         | Electric Engineering | Type        | Improvement       |
| Category           | Electric             | Priority    | 10                |
| Status             | Active               | Useful Life | 25 years          |

## Description

Replace the original pole line on Forrest Ave and associated materials such as cross arms and insulators.

## Justification

This project will replace all the pole lines and associated crossarms. Poles and crossarms are rotting due to age and weather. The cross arms will be upgraded to fiberglass. The expected life cycle for the new pole line is estimated to be 30 years.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 40,000        | 40,000        |
| <b>Total</b>             | <b>40,000</b> | <b>40,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 40,000        | 40,000        |
| <b>Total</b>           | <b>40,000</b> | <b>40,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EE2621  
**Project Name** Emergency Component Replacement

|                           |                      |                        |                        |
|---------------------------|----------------------|------------------------|------------------------|
| <b>Total Project Cost</b> | \$325,000            | <b>Contact</b>         | Electric Director      |
| <b>Department</b>         | Electric Engineering | <b>Type</b>            | Improvement            |
| <b>Category</b>           | Electric             | <b>Priority</b>        | 10                     |
| <b>Status</b>             | Active               | <b>New Project:</b>    | No                     |
| <b>Time-Line:</b>         | Continuous           | <b>Account Number:</b> | 411-42-26-99-000-54025 |

### Description

This project will be utilized solely to provide funding for the replacement of electric equipment that is damaged in accidents or fails unexpectedly. If over the course of the year there are no failures, the funds will not be utilized.

### Justification

Currently, when a component is replaced, the funding comes from the O & M budget of T & D. Once the work is performed coordination with Finance occurs to move funds in Munis from the O & M side to the Capital side to capitalize the equipment. This project will eliminate that and allow the capitalization of the equipment directly from this account.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 65,000        | <b>65,000</b> | 260,000       |
| <b>Total</b>             | <b>65,000</b> | <b>65,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 65,000        | <b>65,000</b> | 260,000       |
| <b>Total</b>           | <b>65,000</b> | <b>65,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** EE2622  
**Project Name** Small Cell Wireless Improvements

|                           |                      |                    |                   |
|---------------------------|----------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$150,000            | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric             | <b>Priority</b>    | 10                |
| <b>Status</b>             | Active               | <b>Useful Life</b> | 25 years          |

### Description

This fund will be utilized to replace existing infrastructure and install new infrastructure to support small wireless facilities. While the make ready work will be billed to the requesting company, a fund is required to initially finance the material purchases.

### Justification

While the make ready work will be billed to the requesting entity, a fund is required to initially finance the material purchases. It will be projected to be funded for the next 5 years then re-evaluated after that based on need.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 30,000        | <b>30,000</b> | 120,000       |
| <b>Total</b>             | <b>30,000</b> | <b>30,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 30,000        | <b>30,000</b> | 120,000       |
| <b>Total</b>           | <b>30,000</b> | <b>30,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** EE2623  
**Project Name** Substataion Component Replacement

|                           |                      |                    |                   |
|---------------------------|----------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$150,000            | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Engineering | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric             | <b>Priority</b>    | 10                |
| <b>Status</b>             | Active               | <b>Useful Life</b> | 20 years          |

### Description

This project is part of a wider ranging Substation Assessment Program. The goal of the Substation Assessment Program is to identify discrepancies in the substations and proactively manage aging component replacements. This is done by performing monthly inspections and operational checks of the switches, relays, transformers and wiring of each substation in the City of Dover system. Distribution Relays cost approx. \$10k; HVAC systems can cost up to \$25k; Transformer monitors can cost up to \$5k.

### Justification

These funds will be used to make upgrades to the communications components used in the substations. It will also allow the replacement of components that unexpectedly failed without depleting the O&M budgets. As an example, one SEL relay can cost between \$3,000-\$6,000 per unit.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 30,000        | <b>30,000</b> | 120,000       |
| <b>Total</b>             | <b>30,000</b> | <b>30,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 30,000        | <b>30,000</b> | 120,000       |
| <b>Total</b>           | <b>30,000</b> | <b>30,000</b> |               |

# Capital Improvement Plan

Dover, DE

Project # EE2624  
 Project Name Old College Road Rebuild

|                    |                      |             |                   |
|--------------------|----------------------|-------------|-------------------|
| Total Project Cost | \$24,000             | Contact     | Electric Director |
| Department         | Electric Engineering | Type        | Improvement       |
| Category           | Electric             | Priority    | 10                |
| Status             | Active               | Useful Life | 25 years          |

## Description

Replace the original pole line on Old College Rd (through DSU) and associated materials such as cross arms and insulators.

## Justification

This project will replace all the pole lines and associated crossarms. Poles and crossarms are rotting due to age and weather. The cross arms will be upgraded to fiberglass. The expected life cycle for the new pole line is estimated to be 30 years.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 24,000        | <b>24,000</b> |
| <b>Total</b>             | <b>24,000</b> | <b>24,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 24,000        | <b>24,000</b> |
| <b>Total</b>           | <b>24,000</b> | <b>24,000</b> |

# Capital Improvement Plan

Dover, DE

Project # EE2625  
Project Name Replace ABS Switches

|                    |                      |             |                   |
|--------------------|----------------------|-------------|-------------------|
| Total Project Cost | \$70,000             | Contact     | Electric Director |
| Department         | Electric Engineering | Type        | Improvement       |
| Category           | Electric             | Priority    | 9                 |
| Status             | Active               | Useful Life | 25 years          |

## Description

Replace multiple (7) Air-break switches throughout the city limits.

## Justification

Air-break switches are used on the distribution/transmission network as a switching point or an isolation point. The switch enables the user to isolate a section of overhead wire without disrupting the remaining power system.

| Expenditures             | 2026          | Total         |
|--------------------------|---------------|---------------|
| Construction/Maintenance | 70,000        | 70,000        |
| <b>Total</b>             | <b>70,000</b> | <b>70,000</b> |

| Funding Sources  | 2026          | Total         |
|------------------|---------------|---------------|
| Electric Revenue | 70,000        | 70,000        |
| <b>Total</b>     | <b>70,000</b> | <b>70,000</b> |

# Capital Improvement Plan

Dover, DE

Project # EE2626  
 Project Name New Developments

|                    |                |             |                   |
|--------------------|----------------|-------------|-------------------|
| Total Project Cost | \$12,000,000   | Contact     | Electric Director |
| Department         | Electric T & D | Type        | Improvement       |
| Category           | Electric       | Priority    | 10                |
| Status             | Active         | Useful Life | 30 years          |

## Description

This project purchases material and equipment that are used to provide electric service to new housing developments, businesses and industrial developments across the service area. Additionally, a portion of this expense is offset by extension fees whereby developers pay a \$1,875 per residential lot connection fee inside City limits and a per lot fee of \$1,500 per lot outside City limits but in the service area. For business and industrial developers, a fee is charged based on total material expense for the extension.

This is an ongoing project and affects three separate accounts:

- 411-42-82-99-000-56031
- 411-42-82-99-000-56034
- 411-42-82-99-000-56046

Not all new developments projects supported by this fund are known during budget preparation and will arise during the year.

## Justification

During each budget year, new developers request line extensions for new electric projects. Some are new projects while others may have to receive plan approval previously but were not completed for any number of reasons.

| Expenditures             | 2026             | Total            | Future    |
|--------------------------|------------------|------------------|-----------|
| Construction/Maintenance | 2,400,000        | 2,400,000        | 9,600,000 |
| <b>Total</b>             | <b>2,400,000</b> | <b>2,400,000</b> |           |

| Funding Sources  | 2026             | Total            | Future    |
|------------------|------------------|------------------|-----------|
| Electric Revenue | 2,400,000        | 2,400,000        | 9,600,000 |
| <b>Total</b>     | <b>2,400,000</b> | <b>2,400,000</b> |           |

# Capital Improvement Plan

Dover, DE

**Project #** EE2627  
**Project Name** Meter Reader Handheld Replacement

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$14,000               | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Electric Meter Reading | <b>Type</b>        | Improvement       |
| <b>Category</b>           | Electric               | <b>Priority</b>    | 5                 |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | 30 years          |

## Description

EE2627 Meter Reading Handheld Replacement This project is to cover a portion of the purchase of upgraded hand held reader equipment for the meter readers.

## Justification

Over time the handheld readers become outdated and require replacement. These funds will be used to pay a portion of the total estimated cost of \$74,000.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 14,000        | 14,000        |
| <b>Total</b>              | <b>14,000</b> | <b>14,000</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 14,000        | 14,000        |
| <b>Total</b>           | <b>14,000</b> | <b>14,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EG2601  
**Project Name** VanSant Site Security & Fire Protection Upgrades

|                           |                        |                    |                   |
|---------------------------|------------------------|--------------------|-------------------|
| <b>Total Project Cost</b> | \$90,000               | <b>Contact</b>     | Electric Director |
| <b>Department</b>         | Power Plant            | <b>Type</b>        | Maintenance       |
| <b>Category</b>           | Electric               | <b>Priority</b>    | 1                 |
| <b>Status</b>             | Active                 | <b>Useful Life</b> | None              |
| <b>New Project:</b>       | No                     | <b>Time-Line:</b>  | Continuous        |
| <b>Account Number:</b>    | 411-42-80-99-000-54031 |                    |                   |

## Description

This fund was developed to perform inspections and repairs to the Van Sant generating facility security systems. Work to be performed would include the following equipment:

Repair and replace sections of the site perimeter fence including posts, top rails, barbed wire, and waste disposal.

FY 2025 – 2026 Insurance recommendation to install heat and smoke detection in water treatment system building, and server room.

**Note: Project costs in years beyond 2026 are shown for expense planning purposes and represent future projects related to this equipment that are anticipated based on expected operation.**

## Justification

With the current staffing levels and the site not being manned 24 hours a day it is important that the necessary security and fire protection systems are upgraded or installed to protect the City's Van Sant assets.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 65,000        | 65,000        | 25,000        |
| <b>Total</b>             | <b>65,000</b> | <b>65,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 65,000        | 65,000        | 25,000        |
| <b>Total</b>           | <b>65,000</b> | <b>65,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** EG2602  
**Project Name** VanSant Unit 11 Component Replacement

|                           |             |                 |                   |
|---------------------------|-------------|-----------------|-------------------|
| <b>Total Project Cost</b> | \$140,000   | <b>Contact</b>  | Electric Director |
| <b>Department</b>         | Power Plant | <b>Type</b>     | Maintenance       |
| <b>Category</b>           | Electric    | <b>Priority</b> | 1                 |
| <b>Status</b>             | Active      |                 |                   |

## Description

This fund was developed to perform inspections and repairs to the VanSant Unit 11 auxiliary equipment on a predetermined frequency based on unit operating hours, required regulatory inspection intervals, and known equipment condition. Work to be performed would possibly include the following equipment:

Ignition system ignitors, flame scanners, and cables. (\$20K)

Replace sump lube oil filters. (\$10K)

NOX Water Injection system pump seals and oil change. (\$5K)

Fogging system inspections and repairs include nozzle replacement, injection pump maintenance, filter replacement, and instrument calibration. (\$5K)

**Note: Project costs in years beyond 2027 are shown for expense planning purposes and represent future projects related to this equipment that are anticipated based on expected operation.**

This fund was developed to perform inspections and repairs to the VanSant Unit 11 auxiliary equipment on a predetermined frequency based on unit operating hours, required regulatory inspection intervals, and known equipment condition. Work to be performed would possibly include the following equipment:

Ignition system ignitors, flame scanners, and cables. (\$20K)

Replace sump lube oil filters. (\$10K)

NOX Water Injection system pump seals and oil change. (\$5K)

Fogging system inspections and repairs include nozzle replacement, injection pump maintenance, filter replacement, and instrument calibration. (\$5K)

**Note: Project costs in years beyond 2027 are shown for expense planning purposes and represent future projects related to this equipment that are anticipated based on expected operation.**

## Justification

This project is required to fund the replacement of capital items that are expected to reach their useful life and will need to be replaced or refurbished to maintain plant system and unit reliability. Extended equipment and /or unit outage time will result from lack of funding this project. This will have a direct effect on the cost of energy during the extended outage time as well as increase future energy capacity charges.

| <b>Expenditures</b>      | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|--------------------------|---------------|---------------|---------------|
| Construction/Maintenance | 40,000        | 40,000        | 100,000       |
| <b>Total</b>             | <b>40,000</b> | <b>40,000</b> |               |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  | <b>Future</b> |
|------------------------|---------------|---------------|---------------|
| Electric Revenue       | 40,000        | 40,000        | 100,000       |
| <b>Total</b>           | <b>40,000</b> | <b>40,000</b> |               |

# Capital Improvement Plan

Dover, DE

**Project #** EG2603  
**Project Name** VanSant Structural Preservation

|                           |             |                 |                   |
|---------------------------|-------------|-----------------|-------------------|
| <b>Total Project Cost</b> | \$130,000   | <b>Contact</b>  | Electric Director |
| <b>Department</b>         | Power Plant | <b>Type</b>     | Maintenance       |
| <b>Category</b>           | Electric    | <b>Priority</b> | 1                 |
| <b>Status</b>             | Active      |                 |                   |

## Description

This fund was developed to perform structural preservation activities at the Van Sant generating facility. The largest expense is the refurbishment of the #2 fuel oil tank as part of the recommendations from the 2024 API 653 oil tank inspection which would be the highest priority on the following list. The list of items that need maintenance with the estimated costs are as follows:

- #2 Fuel Oil Tank Preparation and Painting (\$20K)
- #2 Fuel Oil Tank Scaffolding Erection, Dismantling, and Rental (\$50K)
- DI Water Tank Preparation and Painting (\$15K)
- Air Inlet Filter House Preparation and Painting (\$12K)
- Water Injection Building Preparation and Painting (\$6K)
- Articulating Boom 4 Week Rental (\$12K)
- Replacement Fire Proof Doors (\$15K)

**Note: Project costs in years beyond 2027 are shown for expense planning purposes and represent future projects related to this equipment that are anticipated based on expected operation.**

## Justification

This project is requested to correct deficiencies noted on the #2 fuel oil tank and other repairs to site facility buildings. Most of the buildings haven't had any major maintenance performed on them in the recent past.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 130,000        | 130,000        |
| <b>Total</b>             | <b>130,000</b> | <b>130,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 130,000        | 130,000        |
| <b>Total</b>           | <b>130,000</b> | <b>130,000</b> |

# Capital Improvement Plan

Dover, DE

**Project #** EG2604  
**Project Name** VanSant Meter Replacement

|                           |             |                 |                   |
|---------------------------|-------------|-----------------|-------------------|
| <b>Total Project Cost</b> | \$225,000   | <b>Contact</b>  | Electric Director |
| <b>Department</b>         | Power Plant | <b>Type</b>     | Maintenance       |
| <b>Category</b>           | Electric    | <b>Priority</b> | 4                 |
| <b>Status</b>             | Active      |                 |                   |

### Description

EG2604 Van Sant Meter Replacement and Reporting

This fund was developed to purchase a replacement revenue electrical metering system. Our current electric metering system has been intermittently operational since May 2021. Below is the breakdown cost per SEL Engineering Services, Inc. proposal received July 2024.

Metering Equipment that includes (6) power quality and revenue meters and computing platform (\$85K)

System Design and Drafting Services (\$50K)

System Configuration, Settings, and Reporting Platform Services (60K)

On-Site Commissioning Services (\$30K)

### Justification

This project is requested to replace the current power metering system that has been only operational intermittently since May 2021. The current system does not provide adequate metering points during unit operations both offline and on line.

| <b>Expenditures</b>      | <b>2026</b>    | <b>Total</b>   |
|--------------------------|----------------|----------------|
| Construction/Maintenance | 225,000        | 225,000        |
| <b>Total</b>             | <b>225,000</b> | <b>225,000</b> |

| <b>Funding Sources</b> | <b>2026</b>    | <b>Total</b>   |
|------------------------|----------------|----------------|
| Electric Revenue       | 225,000        | 225,000        |
| <b>Total</b>           | <b>225,000</b> | <b>225,000</b> |

# Capital Improvement Plan

Dover, DE

Project # EM2600  
 Project Name Meter Reading Technology Upgrade

|                    |                        |             |                   |
|--------------------|------------------------|-------------|-------------------|
| Total Project Cost | \$36,800               | Contact     | Electric Director |
| Department         | Electric Meter Reading | Type        | Equipment         |
| Category           | Electric               | Priority    | n/a               |
| Status             | Active                 | Useful Life | 20 years          |
| New Project:       | No                     | Time-Line:  | FY25-26, FY28     |
| Account Number:    | 401-40-68-99-000-54025 |             |                   |

### Description

This project will upgrade existing meter reader technology. The existing infrastructure is being phased out.

### Justification

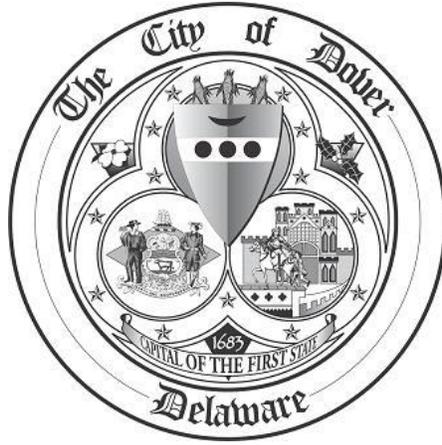
If this infrastructure is not upgraded, proper meter reading for customers utility consumption would not be gathered.

| <b>Expenditures</b>       | <b>2026</b>   | <b>Total</b>  |
|---------------------------|---------------|---------------|
| Equip/Vehicle/Furnishings | 36,800        | <b>36,800</b> |
| <b>Total</b>              | <b>36,800</b> | <b>36,800</b> |

| <b>Funding Sources</b> | <b>2026</b>   | <b>Total</b>  |
|------------------------|---------------|---------------|
| Electric Revenue       | 36,800        | <b>36,800</b> |
| <b>Total</b>           | <b>36,800</b> | <b>36,800</b> |

### Budget Impact

A monthly data plan will be required with the new tablet device.



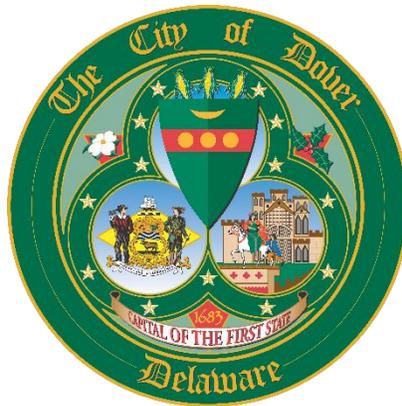
**THIS PAGE INTENTIONALLY LEFT BLANK**

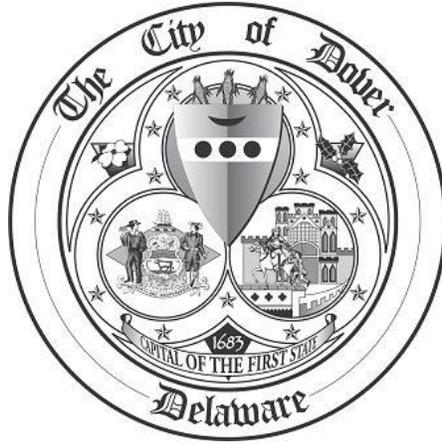
# DEBT SERVICE

**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

*DEBT LIMIT*

*DEBT SERVICE SCHEDULES*





**THIS PAGE INTENTIONALLY LEFT BLANK**

Table 14

Computation of Legal Debt Margin  
Last Ten Fiscal Years  
(amounts expressed in thousands)

|   | Fiscal Year |            |            |            |            |            |                     |            |            |            |
|---|-------------|------------|------------|------------|------------|------------|---------------------|------------|------------|------------|
|   | 2024        | 2023       | 2022       | 2021       | 2020       | 2019       | 2018                | 2017       | 2016       | 2015       |
| Debt Limit  | \$ 182,504  | \$ 181,594 | \$ 179,226 | \$ 179,004 | \$ 163,700 | \$ 162,904 | \$ 160,737          | \$ 157,816 | \$ 155,396 | \$ 158,485 |
| Net (Taxable) Assessed Value on Books                                 | 3,650,076   | 3,631,886  | 3,584,529  | 3,580,083  | 3,273,993  | 3,258,090  | 3,214,744           | 3,156,311  | 3,107,912  | 3,207,154  |
| Total net debt applicable to limit                                    | 5,108       | 5,614      | 6,111      | 6,599      | 5,371      | 5,700      | 5,877               | 6,209      | 6,783      | 7,337      |
| Legal Debt Margin   | \$ 177,396  | \$ 175,980 | \$ 173,115 | \$ 172,405 | \$ 158,329 | \$ 157,204 | \$ 154,860          | \$ 151,607 | \$ 148,613 | \$ 151,148 |
| Total Net Debt applicable to limit<br>as a percentage of debt limit   | 2.80%       | 3.09%      | 3.41%      | 3.69%      | 3.28%      | 3.50%      | 3.59%               | 4.36%      | 4.63%      | 2.56%      |
| Legal Debt Margin Calculation for the current fiscal year             |             |            |            |            |            |            |                     |            |            |            |
| Net (Taxable) Assessed Value on Books                                 |             |            |            |            |            |            | <u>\$ 3,650,076</u> |            |            |            |
| Debt Limit - 5 Percent of Total Assessed Value                        |             |            |            |            |            |            | \$ 182,504          |            |            |            |
| DEBT<br>(For which the City's full faith and credit has been pledged) |             |            |            |            |            |            |                     |            |            |            |
| Gross Bonded Debt   |             |            |            |            |            |            | <u>5,108</u>        |            |            |            |
| LEGAL DEBT MARGIN   |             |            |            |            |            |            | <u>\$ 177,396</u>   |            |            |            |

Source: City of Dover Financial Reports, City of Dover Charter, Section 50(b), and Tax Assessor's Office July 2009 the Charter was amended and the debt limit was reduced from 25% of the total assessed value to 5%.

# CITY OF DOVER DEBT SERVICE SCHEDULES

| Fiscal<br>Year | 2019 General Obligation Bonds |                   | 2021 General Obligation Bonds |                  | <u>Total General<br/>Fund Debt<br/>Service</u> |
|----------------|-------------------------------|-------------------|-------------------------------|------------------|--|
|                | <u>Principal</u>              | <u>Interest</u>   | <u>Principal</u>              | <u>Interest</u>  |  |
| 2024           | 356,556                       | 101,565           | 149,662                       | 22,830           | 630,613  |
| 2025           | 364,092                       | 92,569            | 152,211                       | 17,774           | 626,646  |
| 2026           | 371,544                       | 83,664            | 154,804                       | 15,182           | 625,194  |
| 2027           | 379,140                       | 74,576            | 157,440                       | 12,545           | 623,701  |
| 2028           | 386,760                       | 65,478            | 160,122                       | 9,864            | 622,224  |
| 2029           | 2,485,176                     | 55,843            | 162,849                       | 7,136            | 2,711,004                                      |
| 2030           | -                             | -                 | 165,622                       | 4,363            | 169,985  |
| 2031           | -                             | -                 | 168,443                       | 1,542            | 169,985  |
| <b>Total</b>   | <b>\$ 4,343,268</b>           | <b>\$ 473,695</b> | <b>\$ 1,271,153</b>           | <b>\$ 91,236</b> | <b>\$ 6,179,352</b>                            |

# CITY OF DOVER DEBT SERVICE

## SCHEDULES (CONTINUED)

| Fiscal<br>Year | Water/Wastewater Fund                        |                   | Water/Wastewater Fund             |                   | 2011 Municipal Revenue<br>Bonds (Wastewater) |                  |
|----------------|--|-------------------|-----------------------------------|-------------------|--|------------------|
|                | 2009 Municipal Revenue<br>Bonds (Wastewater) |                   | 2010 Municipal Revenue<br>(Water) |                   | 2011 Municipal Revenue<br>Bonds (Wastewater) |                  |
|                | <u>Principal</u>                             | <u>Interest</u>   | <u>Principal</u>                  | <u>Interest</u>   | <u>Principal</u>                             | <u>Interest</u>  |
| 2024           | 294,505                                      | 52,543            | 133,649                           | 27,640            | 43,302                                       | 14,823           |
| 2025           | 300,424                                      | 46,624            | 137,160                           | 24,129            | 44,875                                       | 13,250           |
| 2026           | 306,463                                      | 40,585            | 140,764                           | 20,526            | 46,505                                       | 11,619           |
| 2027           | 312,623                                      | 34,425            | 144,461                           | 16,828            | 48,195                                       | 9,930            |
| 2028           | 318,906                                      | 28,142            | 148,257                           | 13,033            | 49,946                                       | 8,178            |
| 2029           | 325,316                                      | 21,732            | 152,151                           | 9,138             | 51,761                                       | 6,364            |
| 2030           | 331,855                                      | 15,193            | 156,148                           | 5,141             | 53,642                                       | 4,483            |
| 2031           | 338,526                                      | 8,522             | 79,607                            | 1,039             | 55,592                                       | 2,534            |
| 2032           | 171,807                                      | 1,718             | -                                 | -                 | 28,548                                       | 514              |
| <b>Total</b>   | <b>\$ 2,700,425</b>                          | <b>\$ 249,484</b> | <b>\$ 1,092,197</b>               | <b>\$ 117,474</b> | <b>\$ 422,366</b>                            | <b>\$ 71,695</b> |

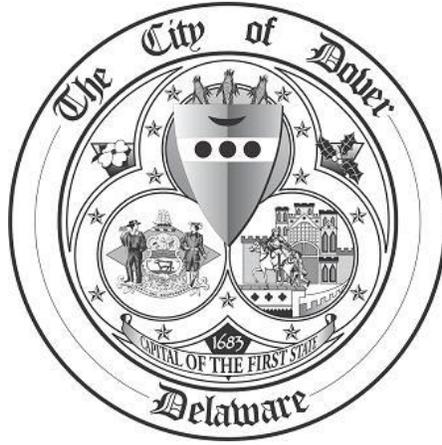
# CITY OF DOVER DEBT SERVICE SCHEDULES (CONTINUED)

| Fiscal Year  | 2013 Revenue Bonds Water and Wastewater |                   | 2018 Municipal Revenue Loan (Wastewater) |                   | 2018 Municipal Revenue Loan (Water) |                   | 2020 Municipal Revenue Loan (Wastewater) |                  |                      |
|--------------|---|-------------------|--|-------------------|-------------------------------------|-------------------|--|------------------|----------------------|
|              | Principal                               | Interest          | Principal                                | Interest          | Principal                           | Interest          | Principal                                | Interest         |                      |
| 2024         | 410,000                                 | 100,294           | 41,835                                   | 15,400            | 185,726                             | 41,570            | 20,492                                   | 8,973            |                      |
| 2025         | 215,000                                 | 90,919            | 42,676                                   | 14,559            | 189,459                             | 38,971            | 20,904                                   | 8,561            |                      |
| 2026         | 220,000                                 | 84,256            | 43,534                                   | 13,701            | 193,267                             | 36,373            | 21,325                                   | 8,141            |                      |
| 2027         | 225,000                                 | 77,106            | 44,409                                   | 12,826            | 197,152                             | 33,775            | 21,753                                   | 7,713            |                      |
| 2028         | 235,000                                 | 69,281            | 45,301                                   | 11,933            | 201,115                             | 31,177            | 22,190                                   | 7,275            |                      |
| 2029         | 245,000                                 | 60,269            | 46,212                                   | 11,023            | 205,157                             | 28,579            | 22,636                                   | 6,829            |                      |
| 2030         | 255,000                                 | 50,269            | 47,141                                   | 10,094            | 209,281                             | 25,981            | 23,091                                   | 6,374            |                      |
| 2031         | 265,000                                 | 39,869            | 48,088                                   | 9,146             | 213,487                             | 23,383            | 23,556                                   | 5,910            |                      |
| 2032         | 275,000                                 | 29,069            | 49,055                                   | 8,180             | 217,779                             | 20,785            | 24,029                                   | 5,437            |                      |
| 2033         | 285,000                                 | 17,869            | 50,041                                   | 7,194             | 222,156                             | 18,187            | 24,512                                   | 4,954            |                      |
| 2034         | 295,000                                 | 6,084             | 51,047                                   | 6,188             | 226,621                             | 15,589            | 25,005                                   | 4,461            |                      |
| 2035         | -                                       | -                 | 52,073                                   | 5,162             | 231,176                             | 12,990            | 25,507                                   | 3,959            |                      |
| 2036         | -                                       | -                 | 53,120                                   | 4,115             | 235,823                             | 10,392            | 26,020                                   | 3,446            |                      |
| 2037         | -                                       | -                 | 54,187                                   | 3,047             | 240,563                             | 7,794             | 26,543                                   | 2,923            |                      |
| 2038         | -                                       | -                 | 55,276                                   | 1,958             | 245,398                             | 5,196             | 27,076                                   | 2,389            |                      |
| 2039         | -                                       | -                 | 56,388                                   | 847               | 250,332                             | 2,598             | 27,621                                   | 1,845            |                      |
| 2040         | -                                       | -                 | -  | -                 | -                                   | -                 | 28,176                                   | 1,290            |                      |
| 2041         | -                                       | -                 | -  | -                 | -                                   | -                 | 28,742                                   | 724              |                      |
| 2042         | -                                       | -                 | -  | -                 | -                                   | -                 | 14,588                                   | 146              |                      |
| <b>Total</b> | <b>\$ 2,925,000</b>                     | <b>\$ 625,285</b> | <b>\$ 780,383</b>                        | <b>\$ 135,372</b> | <b>\$ 3,464,492</b>                 | <b>\$ 353,340</b> | <b>\$ 453,766</b>                        | <b>\$ 91,352</b> | <b>\$ 13,482,630</b> |

# CITY OF DOVER DEBT SERVICE SCHEDULES (CONTINUED)

## Electric Revenue Fund

| Fiscal<br>Year | 2018 Revenue Bonds<br>Principal | Interest            | Electric<br>Total    |
|----------------|---------------------------------|---------------------|----------------------|
| 2024           | 910,000                         | 466,950             | 1,376,950            |
| 2025           | 955,000                         | 420,325             | 1,375,325            |
| 2026           | 1,005,000                       | 371,325             | 1,376,325            |
| 2027           | 1,055,000                       | 319,825             | 1,374,825            |
| 2028           | 1,110,000                       | 265,700             | 1,375,700            |
| 2029           | 1,160,000                       | 214,750             | 1,374,750            |
| 2030           | 1,200,000                       | 173,550             | 1,373,550            |
| 2031           | 1,240,000                       | 136,950             | 1,376,950            |
| 2032           | 1,275,000                       | 99,225              | 1,374,225            |
| 2033           | 1,315,000                       | 60,375              | 1,375,375            |
| 2034           | 1,355,000                       | 20,325              | 1,375,325            |
|                | <b>\$ 12,580,000</b>            | <b>\$ 2,549,300</b> | <b>\$ 15,129,300</b> |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# GENERAL

## THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*MAYOR*

*CITY COUNCIL*

*CITY MANAGER*

*CITY CLERK*

*CENTRAL SERVICES*

*CUSTOMER SERVICES*

*EMERGENCY MANAGEMENT AND COMMUNICATIONS*

*FINANCE*

*FIRE*

*HUMAN RESOURCES*

*INFORMATION TECHNOLOGY*

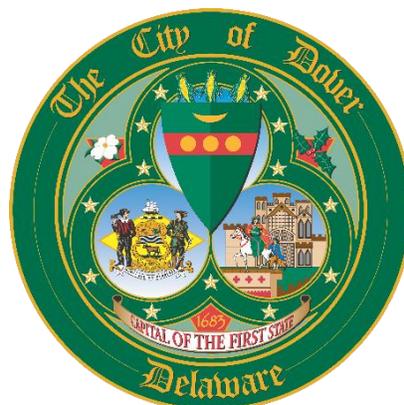
*LIBRARY*

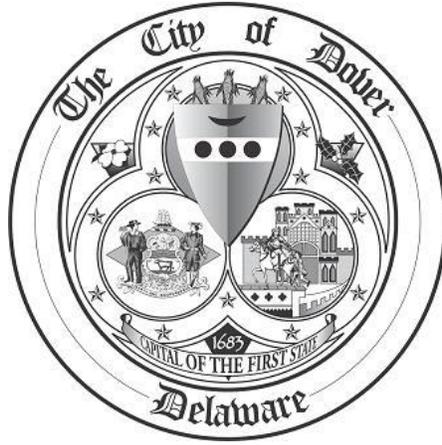
*PARKS, RECREATION, AND GROUNDS*

*PLANNING, INSPECTIONS, AND COMMUNITY DEVELOPMENT*

*POLICE*

*PUBLIC WORKS*

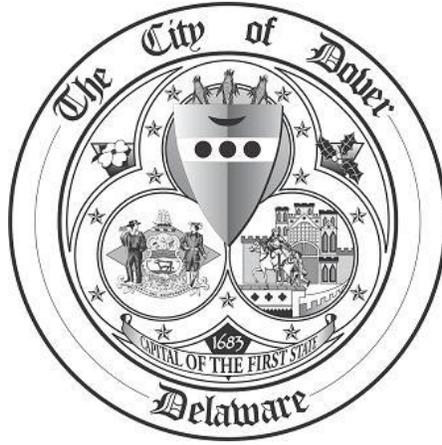




**THIS PAGE INTENTIONALLY LEFT BLANK**

# **GENERAL FUND BUDGET REVIEW**

**Fiscal Year 2025-2026**



**THIS PAGE INTENTIONALLY LEFT BLANK**

**MAYOR**

Citizens of Dover



**Mayor**



**Police Department**



Executive Assistant

# Mayor

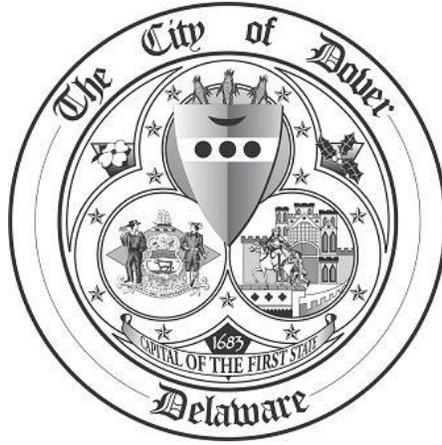
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 102,729             | 161,500             | 161,500              | 173,900                | 173,900                  | 8%          |
| MATERIALS & SUPPLIES        | 700                 | 2,600               | 2,600                | 1,100                  | 1,100                    | -58%        |
| ADMINISTRATIVE EXPENDITURES | 98,034              | 140,500             | 140,500              | 141,700                | 141,700                  | 1%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 201,462</b>   | <b>\$ 304,600</b>   | <b>\$ 304,600</b>    | <b>\$ 316,700</b>      | <b>\$ 316,700</b>        | <b>4%</b>   |

## Highlights:

No significant changes to departmental budget.

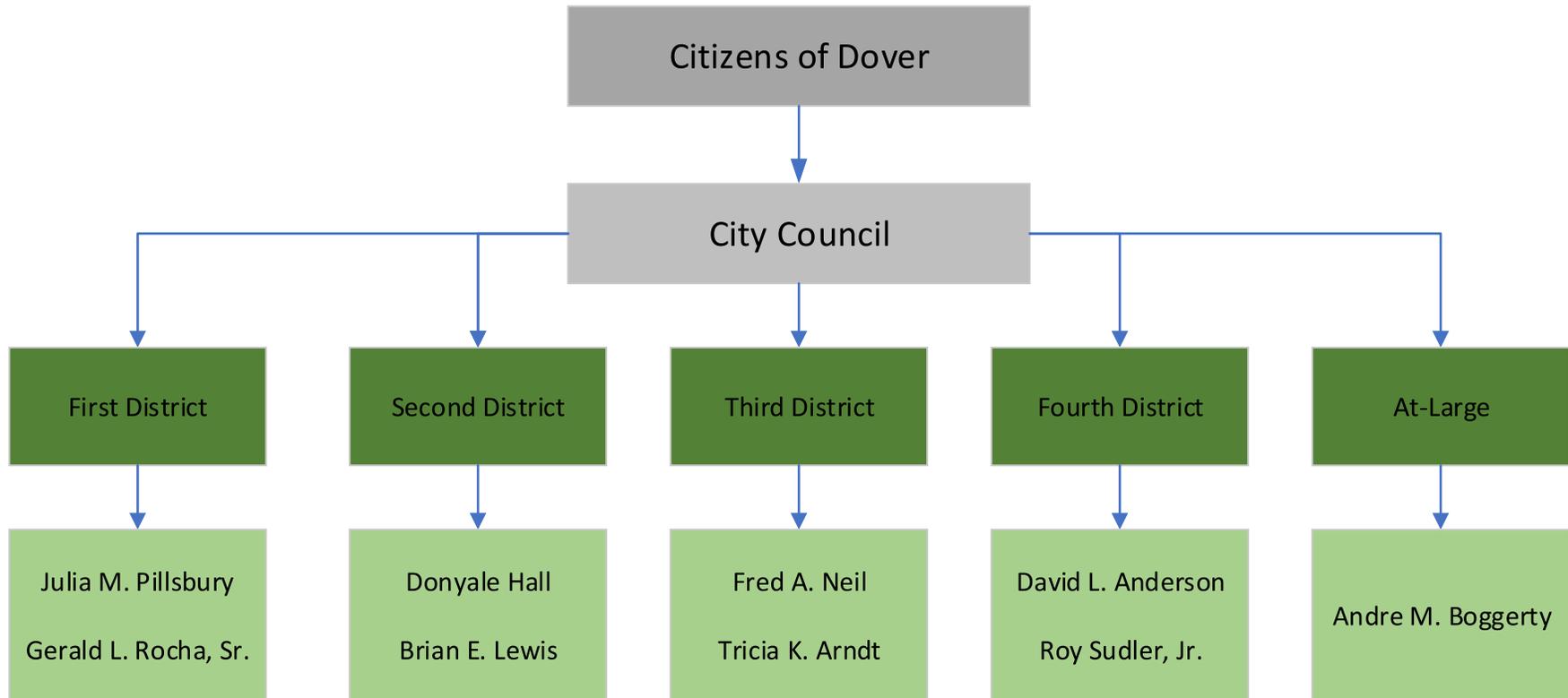
MAYOR  
100-10-32-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 70,602           | \$ 103,700          | \$ 103,700           | \$ 110,800             | \$ 110,800               | 7%          |
| FICA TAXES                         | 4,980               | 8,000               | 8,000                | 8,500                  | 8,500                    | 6%          |
| HEALTH INSURANCE                   | 25,130              | 46,600              | 46,600               | 48,600                 | 48,600                   | 4%          |
| L I D INSURANCE                    | 559                 | 800                 | 800                  | 1,300                  | 1,300                    | 63%         |
| WORKERS COMPENSATION               | 229                 | 300                 | 300                  | 400                    | 400                      | 33%         |
| PENSION                            | 523                 | 1,600               | 1,600                | 3,800                  | 3,800                    | 138%        |
| OPEB                               | 706                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| <b>PERSONNEL COSTS</b>             | <b>102,729</b>      | <b>161,500</b>      | <b>161,500</b>       | <b>173,900</b>         | <b>173,900</b>           | <b>8%</b>   |
| OFFICE SUPPLIES                    | 587                 | 600                 | 600                  | 600                    | 600                      | 0%          |
| PRINTING AND DUPLICATING           | 113                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| COMPUTER HARDWARE                  | -                   | 1,500               | 1,500                | -                      | -                        | -100%       |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>700</b>          | <b>2,600</b>        | <b>2,600</b>         | <b>1,100</b>           | <b>1,100</b>             | <b>-58%</b> |
| TELEPHONE/FAX                      | 745                 | 500                 | 500                  | 700                    | 700                      | 40%         |
| ADVERTISEMENT                      | 1,058               | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| SUBSCRIPTIONS AND DUES             | 649                 | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| COMMUNITY RELATIONS EXP            | 5,466               | 7,000               | 7,000                | 8,000                  | 8,000                    | 14%         |
| COMMUNITY ENHANCEMENT              | 3,984               | 5,000               | 5,000                | 5,000                  | 5,000                    | 0%          |
| ECONOMIC DEVELOPMENT               | 86,132              | 125,000             | 125,000              | 125,000                | 125,000                  | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>98,034</b>       | <b>140,500</b>      | <b>140,500</b>       | <b>141,700</b>         | <b>141,700</b>           | <b>1%</b>   |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 201,462</b>   | <b>\$ 304,600</b>   | <b>\$ 304,600</b>    | <b>\$ 316,700</b>      | <b>\$ 316,700</b>        | <b>4%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 2.0                 | 2.0                 | 2.0                  | 2.0                    | 2.0                      |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# CITY COUNCIL



# City Council

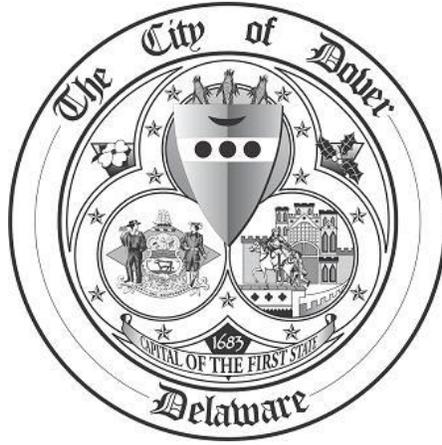
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 186,210             | 200,800             | 200,800              | 208,300                | 208,300                  | 4%          |
| MATERIALS & SUPPLIES        | 93                  | 2,200               | 1,900                | 2,200                  | 2,200                    | 0%          |
| ADMINISTRATIVE EXPENDITURES | 48,008              | 63,500              | 63,800               | 66,100                 | 66,100                   | 4%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 234,310</b>   | <b>\$ 266,500</b>   | <b>\$ 266,500</b>    | <b>\$ 276,600</b>      | <b>\$ 276,600</b>        | <b>4%</b>   |

**Highlights:**

New Councilwoman Donyale Hall elected to Second District.

CITY COUNCIL  
100-10-12-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| TEMPORARY HELP                     | \$ 172,404          | \$ 186,000          | \$ 186,000           | \$ 192,900             | \$ 192,900               | 4%          |
| FICA TAXES                         | 13,244              | 14,200              | 14,200               | 14,800                 | 14,800                   | 4%          |
| WORKERS COMPENSATION               | 561                 | 600                 | 600                  | 600                    | 600                      | 0%          |
| <b>PERSONNEL COSTS</b>             | <b>186,210</b>      | <b>200,800</b>      | <b>200,800</b>       | <b>208,300</b>         | <b>208,300</b>           | <b>4%</b>   |
| OFFICE SUPPLIES                    | -                   | 100                 | 100                  | 100                    | 100                      | 0%          |
| PRINTING AND DUPLICATING           | 47                  | 300                 | 300                  | 300                    | 300                      | 0%          |
| COMPUTER HARDWARE                  | 46                  | 1,800               | 1,500                | 1,800                  | 1,800                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>93</b>           | <b>2,200</b>        | <b>1,900</b>         | <b>2,200</b>           | <b>2,200</b>             | <b>0%</b>   |
| TELEPHONE/FAX                      | 2,428               | 2,200               | 2,200                | 2,300                  | 2,300                    | 5%          |
| SUBSCRIPTIONS AND DUES             | 11,212              | 11,500              | 11,800               | 12,000                 | 12,000                   | 4%          |
| TRAINING/CONF/FOOD/TRAVEL          | 6,530               | 9,000               | 9,000                | 10,000                 | 10,000                   | 11%         |
| CONTRACTUAL SERVICES               | 5,400               | 7,900               | 7,900                | 8,900                  | 8,900                    | 13%         |
| COMMUNITY RELATIONS EXP            | 2,772               | 4,900               | 4,900                | 4,900                  | 4,900                    | 0%          |
| DISCRETIONARY FUNDS                | 19,500              | 25,000              | 25,000               | 25,000                 | 25,000                   | 0%          |
| HRC-OFFICE SUPPLIES                | 166                 | 3,000               | 3,000                | 3,000                  | 3,000                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>48,008</b>       | <b>63,500</b>       | <b>63,800</b>        | <b>66,100</b>          | <b>66,100</b>            | <b>4%</b>   |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 234,310</b>   | <b>\$ 266,500</b>   | <b>\$ 266,500</b>    | <b>\$ 276,600</b>      | <b>\$ 276,600</b>        | <b>4%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       |                     |                     |                      |                        |                          |             |
| PP/COUNCIL                         | 9.0                 | 9.0                 | 9.0                  | 9.0                    | 9.0                      |             |
| PP/TEMP COMMITTEES                 | 10.0                | 10.0                | 10.0                 | 10.0                   | 10.0                     |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# City Manager

City Council

City Manager\*

Assistant City Manager

Executive Assistant

Budget Analyst

Customer Service

Human Resources

Information Technologies

Library

Recreation & Grounds

Planning/Inspections/Code Enf.

Emergency Mgmt & Communications

Public Works

Administration

Sanitation

Streets

Stormwater

Central Services

Procurement

Facilities Management

Fleet Maintenance

Electric

Administration

Engineering

Transmission & Distribution

System Operations

Water & Wastewater

Water Engineering

Water Mgmt.

Water Treatment Plant

Wastewater Eng.

Wastewater Mgmt.

Engineering

# City Manager

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,064,602           | 1,074,800           | 1,074,800            | 1,024,600              | 1,024,600                | -5%         |
| MATERIALS & SUPPLIES        | 9,836               | 19,000              | 19,000               | 11,700                 | 11,700                   | -38%        |
| ADMINISTRATIVE EXPENDITURES | 402,679             | 185,200             | 285,200              | 434,300                | 434,000                  | 134%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,517,117</b> | <b>\$ 1,279,000</b> | <b>\$ 1,379,000</b>  | <b>\$ 1,470,600</b>    | <b>\$ 1,470,300</b>      | <b>15%</b>  |

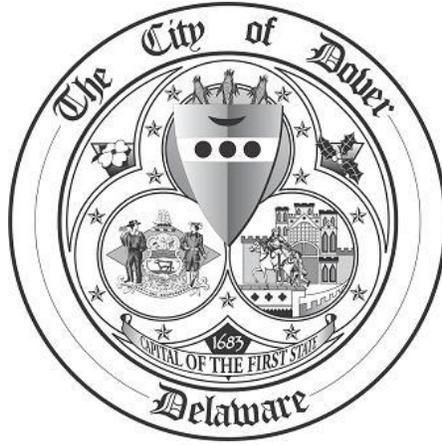
## Highlights:

Public Affairs & Emergency Management Coordinator moved to head new Emergency Management & Communications Department (formerly Life Safety).

Legal Expenses increased based on new Solicitor and recent legal activity.

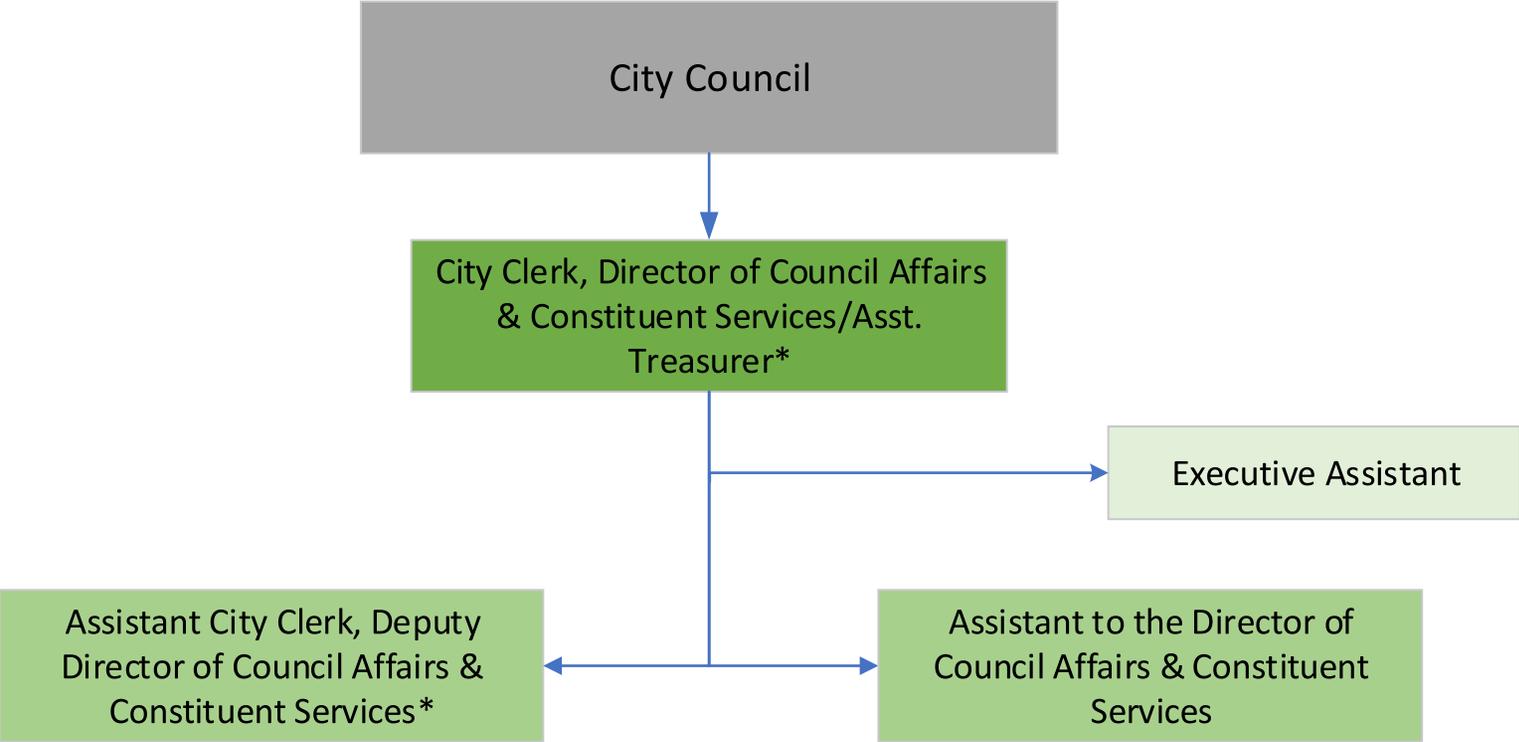
CITY MANAGER  
100-10-21-99-000

| DESCRIPTION                     | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|---------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                        | \$ 557,927          | \$ 579,900          | \$ 579,900           | \$ 490,800             | \$ 490,800               | -15%        |
| OVERTIME                        | 23,056              | 3,400               | 3,400                | -                      | -                        | -100%       |
| FICA TAXES                      | 42,890              | 44,600              | 44,600               | 37,500                 | 37,500                   | -16%        |
| HEALTH INSURANCE                | 83,757              | 106,400             | 106,400              | 76,100                 | 76,100                   | -28%        |
| L I D INSURANCE                 | 3,225               | 3,400               | 3,400                | 5,000                  | 5,000                    | 47%         |
| WORKERS COMPENSATION            | 1,882               | 1,900               | 1,900                | 1,600                  | 1,600                    | -16%        |
| PENSION                         | 346,055             | 329,400             | 329,400              | 408,700                | 408,700                  | 24%         |
| OPEB                            | 5,810               | 5,800               | 5,800                | 4,900                  | 4,900                    | -16%        |
| <b>PERSONNEL COSTS</b>          | <b>1,064,602</b>    | <b>1,074,800</b>    | <b>1,074,800</b>     | <b>1,024,600</b>       | <b>1,024,600</b>         | <b>-5%</b>  |
| OFFICE SUPPLIES                 | 761                 | 800                 | 800                  | 800                    | 800                      | 0%          |
| PRINTING AND DUPLICATING        | 3,896               | 5,900               | 5,900                | 5,900                  | 5,900                    | 0%          |
| PROGRAM EXPENSES/SUPPLIES       | 4,999               | 10,500              | 10,500               | 5,000                  | 5,000                    | -52%        |
| COMPUTER HARDWARE               | 179                 | 1,800               | 1,800                | -                      | -                        | -100%       |
| <b>MATERIALS &amp; SUPPLIES</b> | <b>9,836</b>        | <b>19,000</b>       | <b>19,000</b>        | <b>11,700</b>          | <b>11,700</b>            | <b>-38%</b> |
| TELEPHONE/FAX                   | 3,727               | 2,400               | 2,400                | 3,500                  | 3,500                    | 46%         |
| SUBSCRIPTIONS AND DUES          | 3,705               | 5,600               | 5,600                | 5,600                  | 5,600                    | 0%          |
| TRAINING/CONF/FOOD/TRAVEL       | 1,619               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| LEGAL EXPENSES                  | 368,260             | 152,000             | 252,000              | 400,000                | 400,000                  | 163%        |
| COMMUNITY RELATIONS EXP         | -                   | 200                 | 200                  | 200                    | 200                      | 0%          |
| GASOLINE                        | 117                 | 500                 | 500                  | 500                    | 200                      | -60%        |
| ECONOMIC DEVELOPMENT            | 18,500              | 18,500              | 18,500               | 18,500                 | 18,500                   | 0%          |
|                                 |                     |                     |                      |                        |                          | 0%          |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 1,517,117</b> | <b>\$ 1,279,000</b> | <b>\$ 1,379,000</b>  | <b>\$ 1,470,600</b>    | <b>\$ 1,470,300</b>      | <b>15%</b>  |
| <b>PERSONNEL</b>                |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS    | 5.0                 | 5.0                 | 5.0                  | 5.0                    | 4.0                      |             |
| BUDGETED PART-TIME POSITIONS    |                     | -                   | -                    | -                      | -                        |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# CITY CLERK



# City Clerk

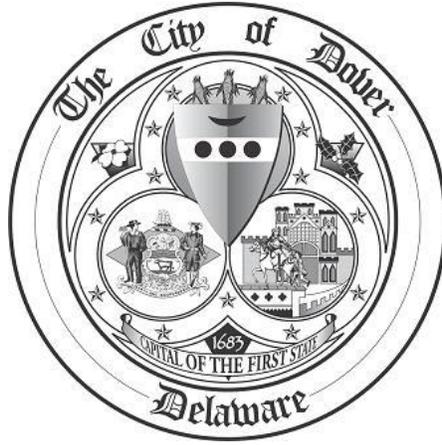
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 388,566             | 426,200             | 426,200              | 440,500                | 440,500                  | 3%          |
| MATERIALS & SUPPLIES        | 8,710               | 7,100               | 7,100                | 7,200                  | 7,200                    | 1%          |
| ADMINISTRATIVE EXPENDITURES | 30,992              | 53,500              | 53,500               | 45,200                 | 45,200                   | -16%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 428,268</b>   | <b>\$ 486,800</b>   | <b>\$ 486,800</b>    | <b>\$ 492,900</b>      | <b>\$ 492,900</b>        | <b>1%</b>   |

**Highlights:**

No planned elections for FY26 – reducing expenditures from FY25.

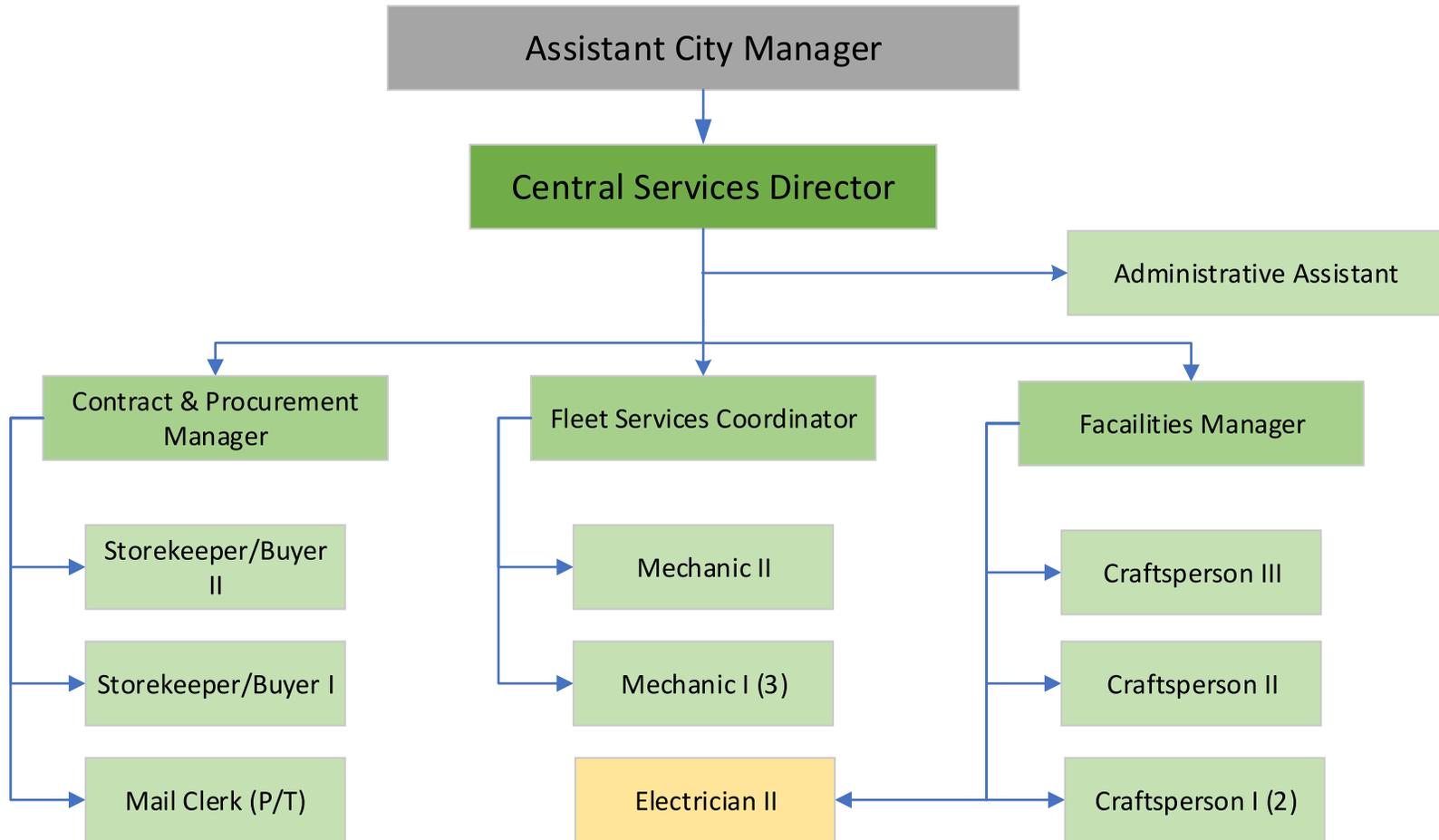
CITY CLERK  
100-10-11-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 261,657          | \$ 273,000          | \$ 273,000           | \$ 295,900             | \$ 295,900               | 8%          |
| FICA TAXES                         | 19,252              | 20,900              | 20,900               | 22,600                 | 22,600                   | 8%          |
| HEALTH INSURANCE                   | 78,089              | 113,300             | 113,300              | 104,000                | 104,000                  | -8%         |
| L I D INSURANCE                    | 1,701               | 2,100               | 2,100                | 3,300                  | 3,300                    | 57%         |
| WORKERS COMPENSATION               | 2,026               | 900                 | 900                  | 1,000                  | 1,000                    | 11%         |
| PENSION                            | 16,717              | 13,300              | 13,300               | 10,800                 | 10,800                   | -19%        |
| OPEB                               | 2,486               | 2,700               | 2,700                | 2,900                  | 2,900                    | 7%          |
| <b>PERSONNEL COSTS</b>             | <b>388,566</b>      | <b>426,200</b>      | <b>426,200</b>       | <b>440,500</b>         | <b>440,500</b>           | <b>3%</b>   |
| FURNITURE & FIXTURES               | -                   | 400                 | 400                  | 200                    | 200                      | -50%        |
| OFFICE SUPPLIES                    | 1,562               | 1,700               | 1,700                | 2,000                  | 2,000                    | 18%         |
| PRINTING AND DUPLICATING           | 2,839               | 500                 | 500                  | 500                    | 500                      | 0%          |
| COMPUTER SOFTWARE                  | 387                 | 300                 | 300                  | 300                    | 300                      | 0%          |
| COMPUTER HARDWARE                  | 3,922               | 4,200               | 4,200                | 4,200                  | 4,200                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>8,710</b>        | <b>7,100</b>        | <b>7,100</b>         | <b>7,200</b>           | <b>7,200</b>             | <b>1%</b>   |
| TELEPHONE/FAX                      | 1,863               | 1,300               | 1,300                | 1,900                  | 1,900                    | 46%         |
| ADVERTISEMENT                      | 1,403               | 1,000               | 1,000                | 1,100                  | 1,100                    | 10%         |
| SUBSCRIPTIONS AND DUES             | 745                 | 1,100               | 1,100                | 1,100                  | 1,100                    | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 2,712               | 7,500               | 7,500                | 6,500                  | 6,500                    | -13%        |
| CONTRACTUAL SERVICES               | 24,268              | 32,300              | 32,300               | 32,300                 | 32,300                   | 0%          |
| ELECTION RELATED EXPENSES          | -                   | 10,000              | 10,000               | 2,000                  | 2,000                    | -80%        |
| OFF EQUIP/REPAIRS & MAINT          | -                   | 300                 | 300                  | 300                    | 300                      | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>30,992</b>       | <b>53,500</b>       | <b>53,500</b>        | <b>45,200</b>          | <b>45,200</b>            | <b>-16%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 428,268</b>   | <b>\$ 486,800</b>   | <b>\$ 486,800</b>    | <b>\$ 492,900</b>      | <b>\$ 492,900</b>        | <b>1%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 4.0                 | 4.0                 | 4.0                  | 4.0                    | 4.0                      |             |
| BUDGETED PART-TIME POSITIONS       | -                   | -                   | -                    | -                      | -                        |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# CENTRAL SERVICES



# Procurement & Inventory

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 539,379             | 604,500             | 604,500              | 601,400                | 601,400                  | -1%         |
| MATERIALS & SUPPLIES        | 8,338               | 12,400              | 12,400               | 15,900                 | 15,900                   | 28%         |
| ADMINISTRATIVE EXPENDITURES | 278,904             | 341,700             | 341,700              | 394,300                | 394,300                  | 15%         |
| OPERATING EXPENDITURES      | 826,622             | 958,600             | 958,600              | 1,011,600              | 1,011,600                | 6%          |
| CAPITAL OUTLAY              | -                   | 820,000             | 890,000              | 125,000                | 517,000                  | -37%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 826,622</b>   | <b>\$ 1,778,600</b> | <b>\$ 1,848,600</b>  | <b>\$ 1,136,600</b>    | <b>\$ 1,528,600</b>      | <b>-14%</b> |

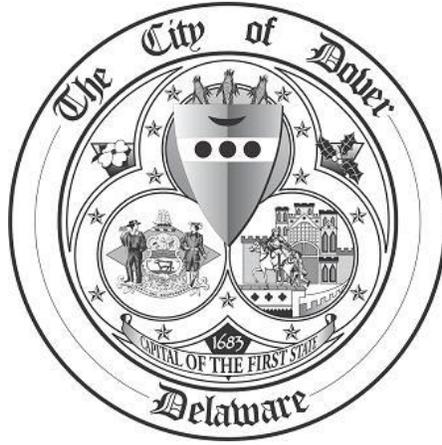
## Highlights:

Fuel Pump Island Upgrade had to have additional budget added to FY25 project (CS2502).

Continued increase in postage expense.

PROCUREMENT & INVENTORY  
100-15-27-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 362,099          | \$ 390,100          | \$ 390,100           | \$ 363,500             | \$ 363,500               | -7%         |
| OVERTIME                           | 1,113               | 1,400               | 1,400                | 1,400                  | 1,400                    | 0%          |
| TEMPORARY HELP                     | 17,307              | 23,700              | 23,700               | 25,900                 | 25,900                   | 9%          |
| FICA TAXES                         | 28,693              | 31,800              | 31,800               | 29,900                 | 29,900                   | -6%         |
| HEALTH INSURANCE                   | 30,558              | 52,700              | 52,700               | 26,900                 | 26,900                   | -49%        |
| L I D INSURANCE                    | 1,933               | 2,200               | 2,200                | 3,600                  | 3,600                    | 64%         |
| WORKERS COMPENSATION               | 1,233               | 1,300               | 1,300                | 1,300                  | 1,300                    | 0%          |
| EDUCATIONAL ASSISTANCE             | -                   | 4,000               | 4,000                | 4,000                  | 4,000                    | 0%          |
| PENSION                            | 92,804              | 93,400              | 93,400               | 141,300                | 141,300                  | 51%         |
| OPEB                               | 3,640               | 3,900               | 3,900                | 3,600                  | 3,600                    | -8%         |
| <b>PERSONNEL COSTS</b>             | <b>539,379</b>      | <b>604,500</b>      | <b>604,500</b>       | <b>601,400</b>         | <b>601,400</b>           | <b>-1%</b>  |
| FURNITURE/FIXTURES                 | -                   | 300                 | 300                  | 200                    | 200                      | -33%        |
| OFFICE SUPPLIES                    | 271                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| PRINTING AND DUPLICATING           | 2,989               | 3,000               | 3,000                | 3,000                  | 3,000                    | 0%          |
| PROGRAM EXPENSES/SUPPLIES          | 490                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 930                 | 1,200               | 1,200                | 1,200                  | 1,200                    | 0%          |
| SECURITY/SAFETY MATERIALS          | 47                  | 800                 | 800                  | 800                    | 800                      | 0%          |
| CITY BLDG MAINT SUPPLIES           | 681                 | 1,100               | 1,100                | 5,700                  | 5,700                    | 418%        |
| WATER/SEWER                        | 2,019               | 3,000               | 3,000                | 3,000                  | 3,000                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>8,338</b>        | <b>12,400</b>       | <b>12,400</b>        | <b>15,900</b>          | <b>15,900</b>            | <b>28%</b>  |
| TELEPHONE/FAX                      | 3,474               | 2,400               | 2,400                | 4,500                  | 4,500                    | 88%         |
| POSTAGE                            | 186,465             | 215,900             | 215,900              | 268,900                | 268,900                  | 25%         |
| ELECTRICITY                        | 50,219              | 73,000              | 64,500               | 73,000                 | 73,000                   | 0%          |
| ADVERTISEMENT                      | 1,500               | 2,500               | 2,500                | 2,500                  | 2,500                    | 0%          |
| SUBSCRIPTIONS AND DUES             | 420                 | 700                 | 700                  | 600                    | 600                      | -14%        |
| TRAINING/CONF/FOOD/TRAVEL          | 873                 | 3,000               | 3,000                | 1,200                  | 1,200                    | -60%        |
| CONTRACTUAL SERVICES               | 30,292              | 36,900              | 45,400               | 34,500                 | 34,500                   | -7%         |
| ENVIRONMENTAL EXPENSES             | 3,710               | 4,500               | 4,500                | 5,600                  | 5,600                    | 24%         |
| GASOLINE                           | 1,620               | 2,400               | 2,800                | 3,500                  | 3,500                    | 46%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>278,904</b>      | <b>341,700</b>      | <b>341,700</b>       | <b>394,300</b>         | <b>394,300</b>           | <b>15%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>826,622</b>      | <b>958,600</b>      | <b>958,600</b>       | <b>1,011,600</b>       | <b>1,011,600</b>         | <b>6%</b>   |
| CONSTRUCTION - PURCHASE            | -                   | 820,000             | 820,000              | 125,000                | 517,000                  | -37%        |
| <b>CAPITAL OUTLAY</b>              | <b>-</b>            | <b>820,000</b>      | <b>890,000</b>       | <b>125,000</b>         | <b>517,000</b>           | <b>-37%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 826,622</b>   | <b>\$ 1,778,600</b> | <b>\$ 1,848,600</b>  | <b>\$ 1,136,600</b>    | <b>\$ 1,528,600</b>      | <b>-14%</b> |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 5.0                 | 5.0                 | 5.0                  | 5.0                    | 5.0                      |             |
| BUDGETED PART-TIME POSITIONS       | 1.0                 | 1.0                 | 1.0                  | 1.0                    | 1.0                      |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# Facilities Management

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 630,910             | 667,500             | 667,500              | 582,700                | 582,700                  | -13%        |
| MATERIALS & SUPPLIES        | 19,224              | 33,600              | 33,600               | 35,000                 | 35,000                   | 4%          |
| ADMINISTRATIVE EXPENDITURES | 148,416             | 185,300             | 185,300              | 190,200                | 190,200                  | 3%          |
| OPERATING EXPENDITURES      | 798,550             | 886,400             | 886,400              | 807,900                | 807,900                  | -9%         |
| CAPITAL OUTLAY              | 76,249              | -                   | 83,000               | 474,000                | 474,000                  | 100%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 874,799</b>   | <b>\$ 886,400</b>   | <b>\$ 969,400</b>    | <b>\$ 1,281,900</b>    | <b>\$ 1,281,900</b>      | <b>45%</b>  |

## Highlights:

Facilities has three (recent) vacancies to fill for FY26 .

FACILITIES MANAGEMENT  
100-12-25-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 369,353          | \$ 406,900          | \$ 406,900           | \$ 344,400             | \$ 344,400               | -15%        |
| OVERTIME                           | 1,309               | 8,100               | 8,100                | 7,500                  | 7,500                    | -7%         |
| FICA TAXES                         | 26,859              | 31,700              | 31,700               | 26,900                 | 26,900                   | -15%        |
| HEALTH INSURANCE                   | 79,102              | 117,600             | 117,600              | 87,600                 | 87,600                   | -26%        |
| L I D INSURANCE                    | 1,561               | 1,800               | 1,800                | 2,800                  | 2,800                    | 56%         |
| WORKERS COMPENSATION               | 17,247              | 18,800              | 18,800               | 15,500                 | 15,500                   | -18%        |
| PENSION                            | 131,771             | 78,500              | 78,500               | 94,600                 | 94,600                   | 21%         |
| OPEB                               | 3,708               | 4,100               | 4,100                | 3,400                  | 3,400                    | -17%        |
| <b>PERSONNEL COSTS</b>             | <b>630,910</b>      | <b>667,500</b>      | <b>667,500</b>       | <b>582,700</b>         | <b>582,700</b>           | <b>-13%</b> |
| UNIFORMS/UNIFORM ALLOW             | 2,432               | 3,300               | 3,300                | 4,800                  | 4,800                    | 45%         |
| SECURITY/SAFETY MATERIALS          | 503                 | 1,300               | 1,300                | 500                    | 500                      | -62%        |
| SMALL TOOLS                        | 1,402               | 4,400               | 4,400                | 8,000                  | 8,000                    | 82%         |
| CITY BLDG MAINT SUPPLIES           | 11,015              | 18,000              | 18,000               | 18,000                 | 18,000                   | 0%          |
| WATER/SEWER                        | 1,717               | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| ELEC MATERIALS/SUPPLIES            | 2,156               | 2,200               | 2,200                | 2,200                  | 2,200                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>19,224</b>       | <b>33,600</b>       | <b>33,600</b>        | <b>35,000</b>          | <b>35,000</b>            | <b>4%</b>   |
| TELEPHONE/FAX                      | 745                 | 500                 | 500                  | 1,000                  | 1,000                    | 100%        |
| ELECTRICITY                        | 37,655              | 60,000              | 60,000               | 60,000                 | 60,000                   | 0%          |
| HEATING OIL/GAS                    | 1,614               | 3,000               | 3,000                | 3,000                  | 3,000                    | 0%          |
| SUBSCRIPTIONS & DUES               | 50                  | 100                 | 100                  | 800                    | 800                      | 700%        |
| TRAINING/CONF/FOOD/TRAVEL          | 139                 | 200                 | 200                  | 200                    | 200                      | 0%          |
| CONTRACTUAL SERVICES               | 103,748             | 116,700             | 116,700              | 120,200                | 120,200                  | 3%          |
| GASOLINE                           | 4,464               | 4,800               | 4,800                | 5,000                  | 5,000                    | 4%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>148,416</b>      | <b>185,300</b>      | <b>185,300</b>       | <b>190,200</b>         | <b>190,200</b>           | <b>3%</b>   |
| <b>OPERATING EXPENDITURES</b>      | <b>798,550</b>      | <b>886,400</b>      | <b>886,400</b>       | <b>807,900</b>         | <b>807,900</b>           | <b>-9%</b>  |
| TRUCKS-PURCHASE                    | -                   | -                   | -                    | 64,000                 | 64,000                   | 100%        |
| OTHER EPUIP - PURCHASE             | -                   | -                   | -                    | 50,000                 | 50,000                   | 100%        |
| CONSTRUCTION - PURCHASE            | 76,249              | -                   | 83,000               | 360,000                | 360,000                  | 100%        |
| <b>CAPITAL OUTLAY</b>              | <b>76,249</b>       | <b>-</b>            | <b>83,000</b>        | <b>474,000</b>         | <b>474,000</b>           | <b>100%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 874,799</b>   | <b>\$ 886,400</b>   | <b>\$ 969,400</b>    | <b>\$ 1,281,900</b>    | <b>\$ 1,281,900</b>      | <b>45%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 6.0                 | 6.0                 | 6.0                  | 6.0                    | 6.0                      |             |
| PP/TEMP                            | -                   | -                   | -                    | -                      | -                        |             |

# Fleet Maintenance

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 534,993             | 560,200             | 560,200              | 594,400                | 594,400                  | 6%          |
| MATERIALS & SUPPLIES        | 492,675             | 507,400             | 507,400              | 526,100                | 526,100                  | 4%          |
| ADMINISTRATIVE EXPENDITURES | 4,779               | 13,800              | 13,800               | 18,900                 | 18,900                   | 37%         |
| OPERATING EXPENDITURES      | 1,032,448           | 1,081,400           | 1,081,400            | 1,139,400              | 1,139,400                | 5%          |
| CAPITAL OUTLAY              | 488,690             | -                   | 505,700              | 44,100                 | 44,100                   | 100%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,521,137</b> | <b>\$ 1,081,400</b> | <b>\$ 1,587,100</b>  | <b>\$ 1,183,500</b>    | <b>\$ 1,183,500</b>      | <b>9%</b>   |

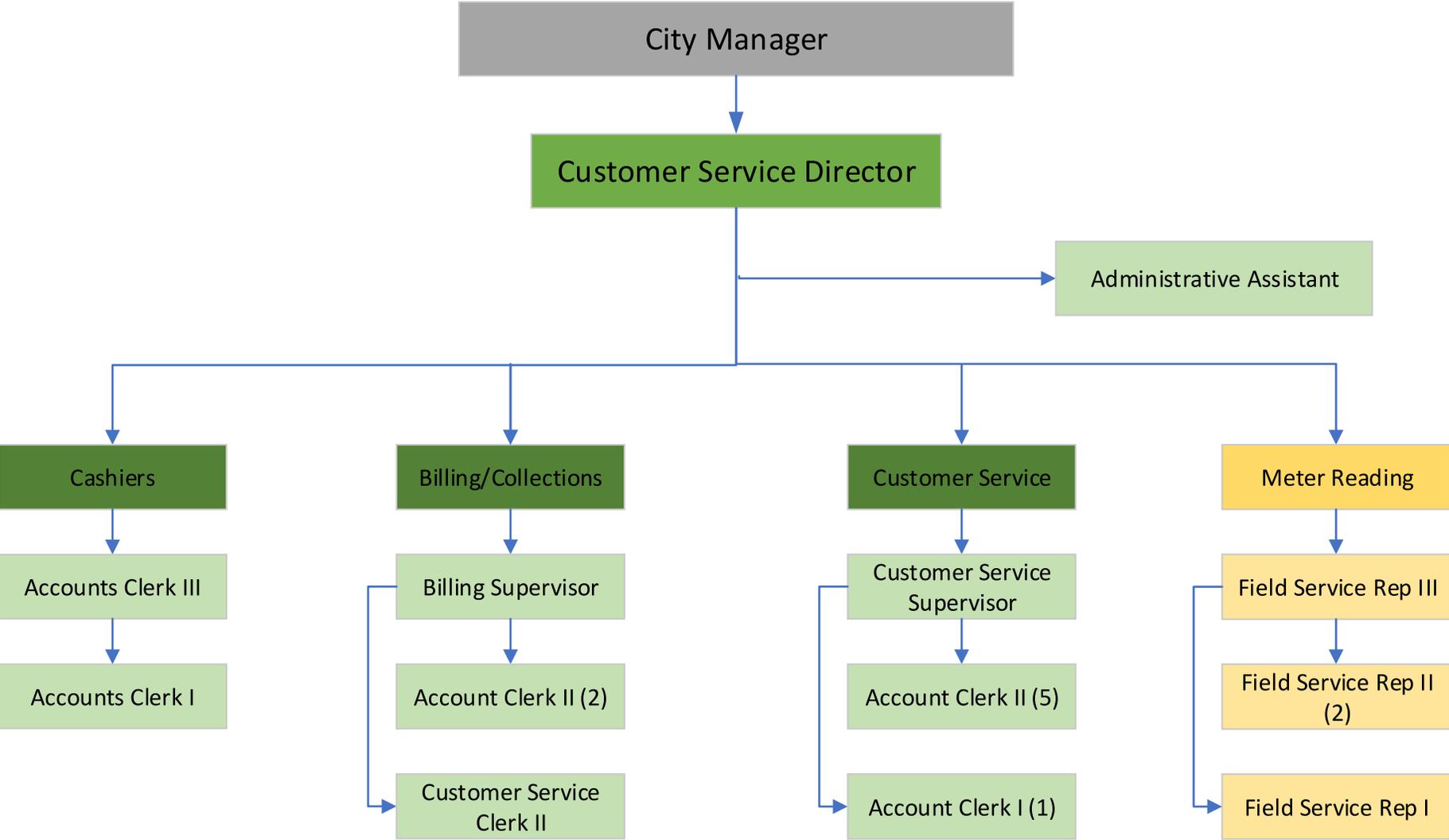
## Highlights:

No significant changes in departmental budget.

**FLEET MAINTENANCE**  
**100-15-28-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 300,593          | \$ 316,900          | \$ 316,900           | \$ 334,700             | \$ 334,700               | 6%          |
| OVERTIME                           | 4,429               | 5,100               | 5,100                | 5,300                  | 5,300                    | 4%          |
| FICA                               | 22,504              | 24,600              | 24,600               | 26,000                 | 26,000                   | 6%          |
| HEALTH INSURANCE                   | 64,459              | 72,400              | 72,400               | 66,500                 | 66,500                   | -8%         |
| LID                                | 1,458               | 1,600               | 1,600                | 2,900                  | 2,900                    | 81%         |
| WORKERS COMPENSATION               | 16,858              | 17,800              | 17,800               | 18,800                 | 18,800                   | 6%          |
| PENSION                            | 121,616             | 118,600             | 118,600              | 136,900                | 136,900                  | 15%         |
| OPEB                               | 3,076               | 3,200               | 3,200                | 3,300                  | 3,300                    | 3%          |
| <b>PERSONNEL COSTS</b>             | <b>534,993</b>      | <b>560,200</b>      | <b>560,200</b>       | <b>594,400</b>         | <b>594,400</b>           | <b>6%</b>   |
| OFFICE SUPPLIES                    | 921                 | 1,200               | 1,200                | 1,200                  | 1,200                    | 0%          |
| PROGRAM EXPENSES/SUPPLIES          | 479,592             | 470,000             | 470,000              | 480,000                | 480,000                  | 2%          |
| UNIFORMS/UNIFORM ALLOW             | -                   | 2,500               | 2,500                | 2,500                  | 2,500                    | 0%          |
| SECURITY/SAFETY MATERIALS          | 2,000               | 1,100               | 1,100                | 1,100                  | 1,100                    | 0%          |
| SMALL TOOLS                        | 893                 | 13,000              | 13,000               | 33,000                 | 33,000                   | 154%        |
| COMPUTER SOFTWARE                  | 2,280               | 10,800              | 10,800               | 3,000                  | 3,000                    | -72%        |
| CITY BLDG MAINT SUPPLIES           | 4,213               | 5,300               | 5,300                | 5,300                  | 5,300                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>492,675</b>      | <b>507,400</b>      | <b>507,400</b>       | <b>526,100</b>         | <b>526,100</b>           | <b>4%</b>   |
| TELEPHONE/FAX                      | 1,237               | 900                 | 900                  | 900                    | 900                      | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 1199.95             | 10,100              | 10,100               | 11,100                 | 11,100                   | 10%         |
| CONTRACTUAL SERVICES               | 610                 | 800                 | 800                  | 4,900                  | 4,900                    | 513%        |
| ENVIRONMENTAL EXPENSES             | 200                 | 200                 | 200                  | 200                    | 200                      | 0%          |
| GASOLINE                           | 1,532               | 1,800               | 1,800                | 1,800                  | 1,800                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>4,779</b>        | <b>13,800</b>       | <b>13,800</b>        | <b>18,900</b>          | <b>18,900</b>            | <b>37%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>1,032,448</b>    | <b>1,081,400</b>    | <b>1,081,400</b>     | <b>1,139,400</b>       | <b>1,139,400</b>         | <b>5%</b>   |
| AUTOMOBILES-PURCHASE               | 348,478             | -                   | 358,500              | 34,100                 | 34,100                   | 100%        |
| OTHER EQUIPMENT                    | 140,212             | -                   | 141,500              | -                      | -                        | 0%          |
| CONSTRUCTION - PURCHASE            | -                   | -                   | 5,700                | 10,000                 | 10,000                   | 100%        |
| <b>CAPITAL OUTLAY</b>              | <b>488,690</b>      | <b>-</b>            | <b>505,700</b>       | <b>44,100</b>          | <b>44,100</b>            | <b>100%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,521,137</b> | <b>\$ 1,081,400</b> | <b>\$ 1,587,100</b>  | <b>\$ 1,183,500</b>    | <b>\$ 1,183,500</b>      | <b>9%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 5.0                 | 5.0                 | 5.0                  | 5.0                    | 5.0                      |             |

# CUSTOMER SERVICE



# Customer Services

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,177,163           | 1,310,400           | 1,300,400            | 1,369,600              | 1,369,600                | 5%          |
| MATERIALS & SUPPLIES        | 42,070              | 46,600              | 46,600               | 46,600                 | 46,600                   | 0%          |
| ADMINISTRATIVE EXPENDITURES | 61,135              | 99,800              | 99,800               | 101,200                | 96,200                   | -4%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,280,368</b> | <b>\$ 1,456,800</b> | <b>\$ 1,446,800</b>  | <b>\$ 1,517,400</b>    | <b>\$ 1,512,400</b>      | <b>4%</b>   |

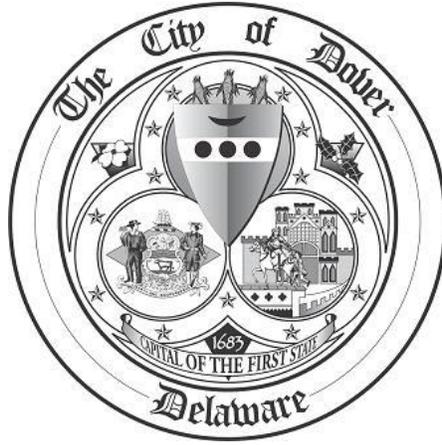
## Highlights:

Customer Service Director position still vacant, otherwise fully staffed.

Two approved promotions for Customer Service Clerk I's.

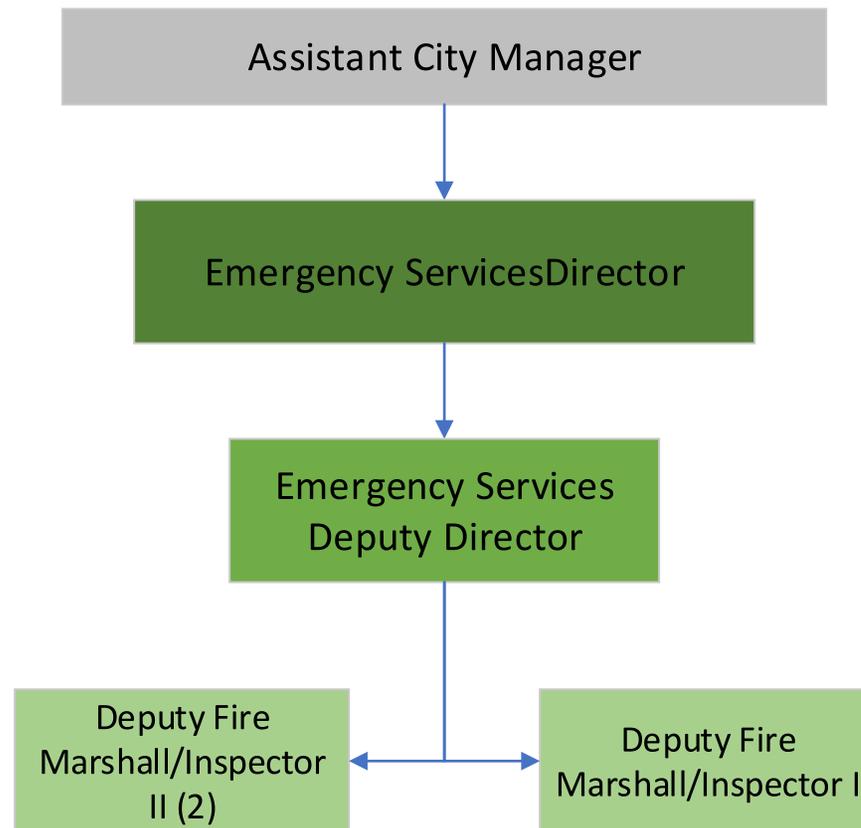
**CUSTOMER SERVICES**  
**100-16-29-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 759,328          | \$ 807,200          | \$ 807,200           | \$ 854,400             | \$ 854,400               | 6%          |
| OVERTIME                           | (332)               | 10,500              | 10,500               | 3,300                  | 3,300                    | -69%        |
| FICA TAXES                         | 55,223              | 62,500              | 62,500               | 65,600                 | 65,600                   | 5%          |
| HEALTH INSURANCE                   | 152,998             | 229,800             | 229,800              | 207,000                | 207,000                  | -10%        |
| L I D INSURANCE                    | 3,807               | 4,400               | 4,400                | 7,900                  | 7,900                    | 80%         |
| WORKERS COMPENSATION               | 2,243               | 2,600               | 2,600                | 2,800                  | 2,800                    | 8%          |
| EDUCATIONAL ASSISTANCE             | -                   | 10,000              | -                    | 5,000                  | 5,000                    | -50%        |
| PENSION                            | 196,304             | 175,500             | 175,500              | 215,100                | 215,100                  | 23%         |
| OPEB                               | 7,590               | 7,900               | 7,900                | 8,500                  | 8,500                    | 8%          |
| <b>PERSONNEL COSTS</b>             | <b>1,177,163</b>    | <b>1,310,400</b>    | <b>1,300,400</b>     | <b>1,369,600</b>       | <b>1,369,600</b>         | <b>5%</b>   |
| FURNITURE/FIXTURES                 | 125                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| OFFICE SUPPLIES                    | 16,085              | 18,500              | 18,500               | 18,500                 | 18,500                   | 0%          |
| PRINTING AND DUPLICATING           | 20,341              | 21,500              | 21,500               | 21,500                 | 21,500                   | 0%          |
| COMPUTER HARDWARE                  | 5,519               | 5,600               | 5,600                | 5,600                  | 5,600                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>42,070</b>       | <b>46,600</b>       | <b>46,600</b>        | <b>46,600</b>          | <b>46,600</b>            | <b>0%</b>   |
| TELEPHONE/FAX                      | 9,135               | 4,800               | 4,800                | 6,200                  | 6,200                    | 29%         |
| TRAINING/CONF/FOOD/TRAVEL          | 1,282               | 2,500               | 2,500                | 2,500                  | 2,500                    | 0%          |
| CONTRACTUAL SERVICES               | 39,256              | 78,000              | 78,000               | 78,000                 | 73,000                   | -6%         |
| OFF EPUIP/REPAIRS & MAINT          | 11,463              | 14,500              | 14,500               | 14,500                 | 14,500                   | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>61,135</b>       | <b>99,800</b>       | <b>99,800</b>        | <b>101,200</b>         | <b>96,200</b>            | <b>-4%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,280,368</b> | <b>\$ 1,456,800</b> | <b>\$ 1,446,800</b>  | <b>\$ 1,517,400</b>    | <b>\$ 1,512,400</b>      | <b>4%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 15.0                | 15.0                | 15.0                 | 15.0                   | 15.0                     |             |
| BUDGETED PART-TIME POSITIONS       | -                   | -                   | -                    | -                      | -                        |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# EMERGENCY MANAGEMENT & COMMUNICATIONS



# Life Safety

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 496,975             | 566,000             | 566,000              | 1,004,200              | 1,004,200                | 77%         |
| MATERIALS & SUPPLIES        | 11,752              | 6,100               | 6,100                | 7,400                  | 9,400                    | 54%         |
| ADMINISTRATIVE EXPENDITURES | 344,089             | 650,400             | 650,400              | 650,600                | 650,500                  | 0%          |
| OPERATING EXPENDITURES      | 852,815             | 1,222,500           | 1,222,500            | 1,662,200              | 1,664,100                | 36%         |
| CAPITAL OUTLAY              | -                   | -                   | -                    | 155,200                | -                        | 0%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 852,815</b>   | <b>\$ 1,222,500</b> | <b>\$ 1,222,500</b>  | <b>\$ 1,817,400</b>    | <b>\$ 1,664,100</b>      | <b>36%</b>  |

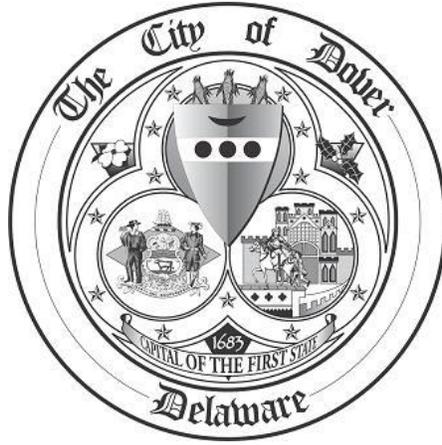
## Highlights:

Public Affairs & Emergency Management Coordinator moved from City manager’s Office as new Emergency Services Director.

Life Safety Inspector III promoted to Emergency Services Deputy Director.

LIFE SAFETY  
100-11-16-13-000

| DESCRIPTION                        | 2023-2024         | 2024-2025           | 2024-2025           | 2025-2026           | 2025-2026           | %<br>CHANGE |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------|
|                                    | ACTUAL            | BUDGET              | REVISED             | REQUESTED           | RECOMMENDED         |             |
| SALARIES                           | \$ 307,639        | \$ 326,900          | \$ 326,900          | \$ 482,800          | \$ 482,800          | 48%         |
| OVERTIME                           | 5,188             | 39,400              | 39,400              | 29,900              | 29,900              | -24%        |
| FICA TAXES                         | 22,671            | 28,100              | 28,100              | 39,200              | 39,200              | 40%         |
| HEALTH INSURANCE                   | 54,271            | 72,400              | 72,400              | 82,600              | 82,600              | 14%         |
| L I D INSURANCE                    | 1,377             | 1,600               | 1,600               | 4,000               | 4,000               | 150%        |
| WORKERS COMPENSATION               | 2,208             | 2,500               | 2,500               | 3,000               | 3,000               | 20%         |
| EDUCATIONAL ASSISTANCE             | -                 | -                   | -                   | 13,000              | 13,000              | 100%        |
| PENSION                            | 100,485           | 92,000              | 92,000              | 344,900             | 344,900             | 275%        |
| OPEB                               | 3,136             | 3,100               | 3,100               | 4,800               | 4,800               | 55%         |
| <b>PERSONNEL COSTS</b>             | <b>496,975</b>    | <b>566,000</b>      | <b>566,000</b>      | <b>1,004,200</b>    | <b>1,004,200</b>    | <b>77%</b>  |
| OFFICE SUPPLIES                    | -                 | -                   | -                   | -                   | 800                 | 100%        |
| PRINTING AND DUPLICATING           | -                 | -                   | -                   | -                   | 800                 | 100%        |
| PROGRAM EXPENSES/SUPPLIES          | 1,360             | 1,300               | 1,300               | 1,300               | 1,300               | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 1,700             | 2,300               | 2,300               | 3,000               | 3,400               | 48%         |
| BOOKS                              | 3,000             | 500                 | 500                 | 500                 | 500                 | 0%          |
| SECURITY/SAFETY MATERIALS          | 955               | 2,000               | 2,000               | 2,600               | 2,600               | 30%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>11,752</b>     | <b>6,100</b>        | <b>6,100</b>        | <b>7,400</b>        | <b>9,400</b>        | <b>54%</b>  |
| TELEPHONE/FAX                      | 3,411             | 2,800               | 2,800               | 3,000               | 3,000               | 7%          |
| SUBSCRIPTIONS AND DUES             | 3,125             | 3,500               | 3,500               | 3,500               | 3,500               | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 7,207             | 8,500               | 8,500               | 8,500               | 8,100               | -5%         |
| CONTRACTUAL SERVICES               | 326,018           | 630,000             | 630,000             | 630,000             | 630,000             | 0%          |
| GASOLINE                           | 4,130             | 5,000               | 5,000               | 5,000               | 5,300               | 6%          |
| RADIO REPAIRS/MAINTENANCE          | 50                | 600                 | 600                 | 600                 | 600                 | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>344,089</b>    | <b>650,400</b>      | <b>650,400</b>      | <b>650,600</b>      | <b>650,500</b>      | <b>0%</b>   |
| <b>OPERATING EXPENDITURES</b>      | <b>852,815</b>    | <b>1,222,500</b>    | <b>1,222,500</b>    | <b>1,662,200</b>    | <b>1,664,100</b>    | <b>36%</b>  |
| AUTOMOBILE/PURCHASE                | -                 | -                   | -                   | 155,200             | -                   | 0%          |
| <b>CAPITAL OUTLAY</b>              | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>155,200</b>      | <b>-</b>            | <b>0%</b>   |
|                                    |                   |                     |                     |                     |                     | 0%          |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 852,815</b> | <b>\$ 1,222,500</b> | <b>\$ 1,222,500</b> | <b>\$ 1,817,400</b> | <b>\$ 1,664,100</b> | <b>36%</b>  |
| <b>PERSONNEL</b>                   |                   |                     |                     |                     |                     |             |
| BUDGETED FULL-TIME POSITIONS       | 4.0               | 4.0                 | 4.0                 | 4.0                 | 5.0                 |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# FINANCE

City Council

Controller/Treasurer

Assistant Controller/  
Treasurer

Payroll Specialist

Accounts Payable

Financial Reporting &  
Accounting Manager

Accountant II

Accountant II

Accountant III

# Finance

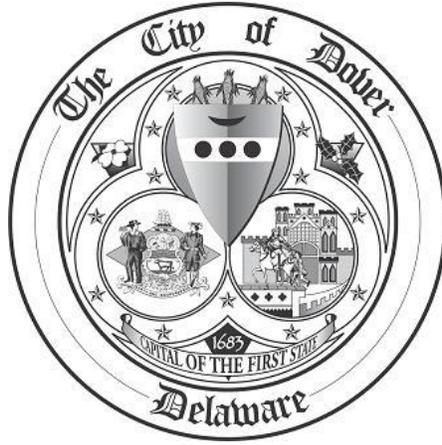
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 651,135             | 841,200             | 841,200              | 855,200                | 855,200                  | 2%          |
| MATERIALS & SUPPLIES        | 9,738               | 9,200               | 9,200                | 10,200                 | 10,200                   | 11%         |
| ADMINISTRATIVE EXPENDITURES | 91,959              | 159,500             | 159,500              | 160,000                | 160,000                  | 0%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 752,831</b>   | <b>\$ 1,009,900</b> | <b>\$ 1,009,900</b>  | <b>\$ 1,025,400</b>    | <b>\$ 1,025,400</b>      | <b>2%</b>   |

## Highlights:

Vacant Accountant II position approved to be listed as Accountant III.

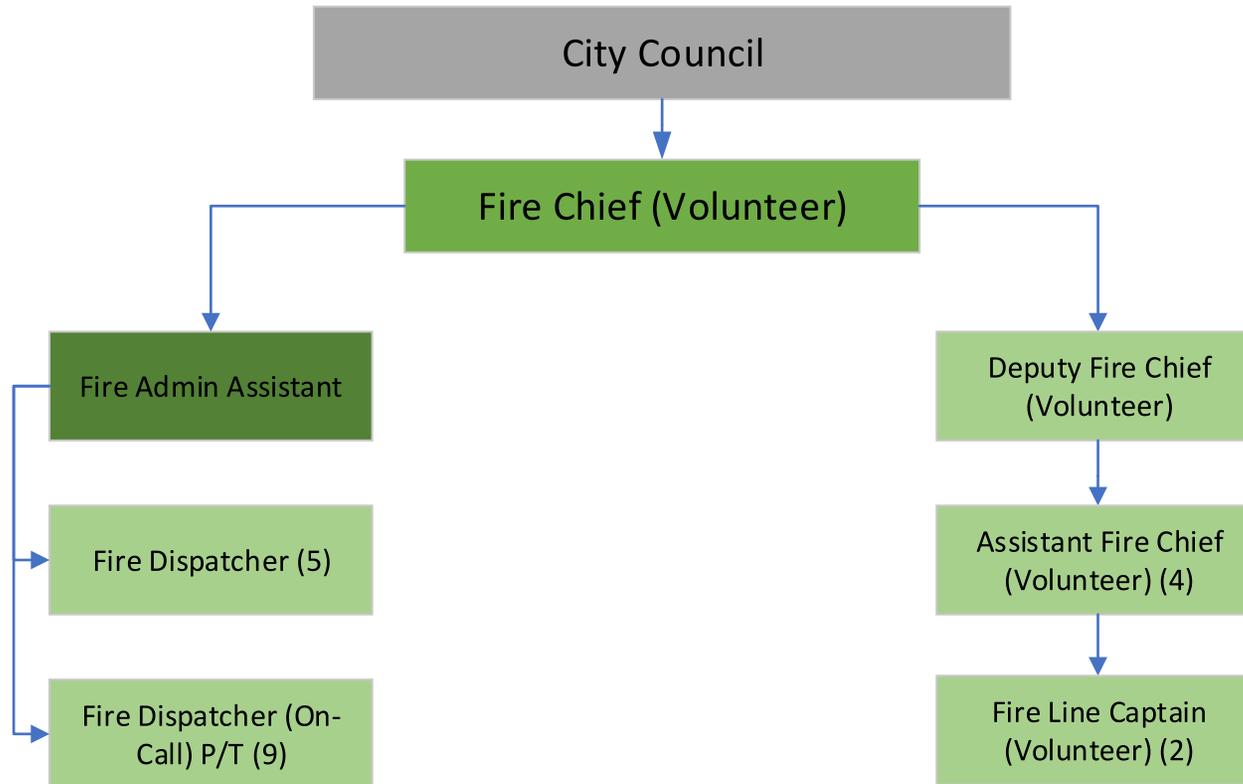
FINANCE  
100-16-23-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 424,582          | \$ 569,800          | \$ 569,800           | \$ 608,600             | \$ 608,600               | 7%          |
| FICA TAXES                         | 30,765              | 43,600              | 43,600               | 46,500                 | 46,500                   | 7%          |
| HEALTH INSURANCE                   | 67,745              | 137,900             | 137,900              | 141,600                | 141,600                  | 3%          |
| L I D INSURANCE                    | 2,007               | 3,800               | 3,800                | 6,200                  | 6,200                    | 63%         |
| WORKERS COMPENSATION               | 1,367               | 1,800               | 1,800                | 1,900                  | 1,900                    | 6%          |
| EDUCATIONAL ASSISTANCE             | -                   | -                   | -                    | 10,000                 | 10,000                   | 100%        |
| PENSION                            | 70,670              | 78,600              | 78,600               | 34,400                 | 34,400                   | -56%        |
| OPEB                               | 4,179               | 5,700               | 5,700                | 6,000                  | 6,000                    | 5%          |
| <b>PERSONNEL COSTS</b>             | <b>651,135</b>      | <b>841,200</b>      | <b>841,200</b>       | <b>855,200</b>         | <b>855,200</b>           | <b>2%</b>   |
| OFFICE SUPPLIES                    | 1,183               | 1,000               | 1,000                | 1,200                  | 1,200                    | 20%         |
| PRINTING AND DUPLICATING           | 5,505               | 4,700               | 4,700                | 5,500                  | 5,500                    | 17%         |
| COMPUTER HARDWARE                  | 3,050               | 3,500               | 3,500                | 3,500                  | 3,500                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>9,738</b>        | <b>9,200</b>        | <b>9,200</b>         | <b>10,200</b>          | <b>10,200</b>            | <b>11%</b>  |
| TELEPHONE/FAX                      | 4,008               | 2,500               | 2,500                | 4,000                  | 4,000                    | 60%         |
| ADVERTISEMENT                      | -                   | 500                 | 500                  | 500                    | 500                      | 0%          |
| SUBSCRIPTIONS AND DUES             | 1,027               | 1,800               | 1,800                | 1,800                  | 1,800                    | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 2,736               | 6,500               | 6,500                | 5,500                  | 5,500                    | -15%        |
| CONTRACTUAL SERVICES               | 84,187              | 146,200             | 146,200              | 146,200                | 146,200                  | 0%          |
| OFF EQUIP/REPAIRS & MAINT          | -                   | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>91,959</b>       | <b>159,500</b>      | <b>159,500</b>       | <b>160,000</b>         | <b>160,000</b>           | <b>0%</b>   |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 752,831</b>   | <b>\$ 1,009,900</b> | <b>\$ 1,009,900</b>  | <b>\$ 1,025,400</b>    | <b>\$ 1,025,400</b>      | <b>2%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 8.0                 | 8.0                 | 8.0                  | 8.0                    | 8.0                      |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# FIRE DEPARTMENT



# Fire

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 482,216             | 572,700             | 572,700              | 1,172,900              | 637,400                  | 11%         |
| MATERIALS & SUPPLIES        | -                   | 1,600               | 7,100                | 78,300                 | 14,800                   | 825%        |
| ADMINISTRATIVE EXPENDITURES | 372,179             | 434,000             | 434,000              | 481,600                | 481,600                  | 11%         |
| OPERATING EXPENDITURES      | 854,396             | 1,008,300           | 1,013,800            | 1,732,800              | 1,133,800                | 12%         |
| CAPITAL OUTLAY              | 371,760             | 566,600             | 614,400              | 569,500                | 569,500                  | 1%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,226,155</b> | <b>\$ 1,574,900</b> | <b>\$ 1,628,200</b>  | <b>\$ 2,302,300</b>    | <b>\$ 1,703,300</b>      | <b>8%</b>   |

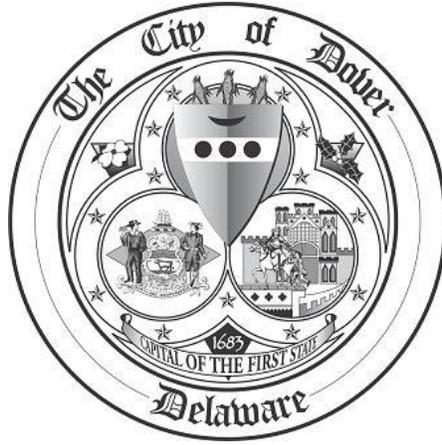
## Highlights:

Request for 5 Firefighter II's denied.

Contractual Services increased by 11%, to include NFPA Physicals/Cancer Screenings.

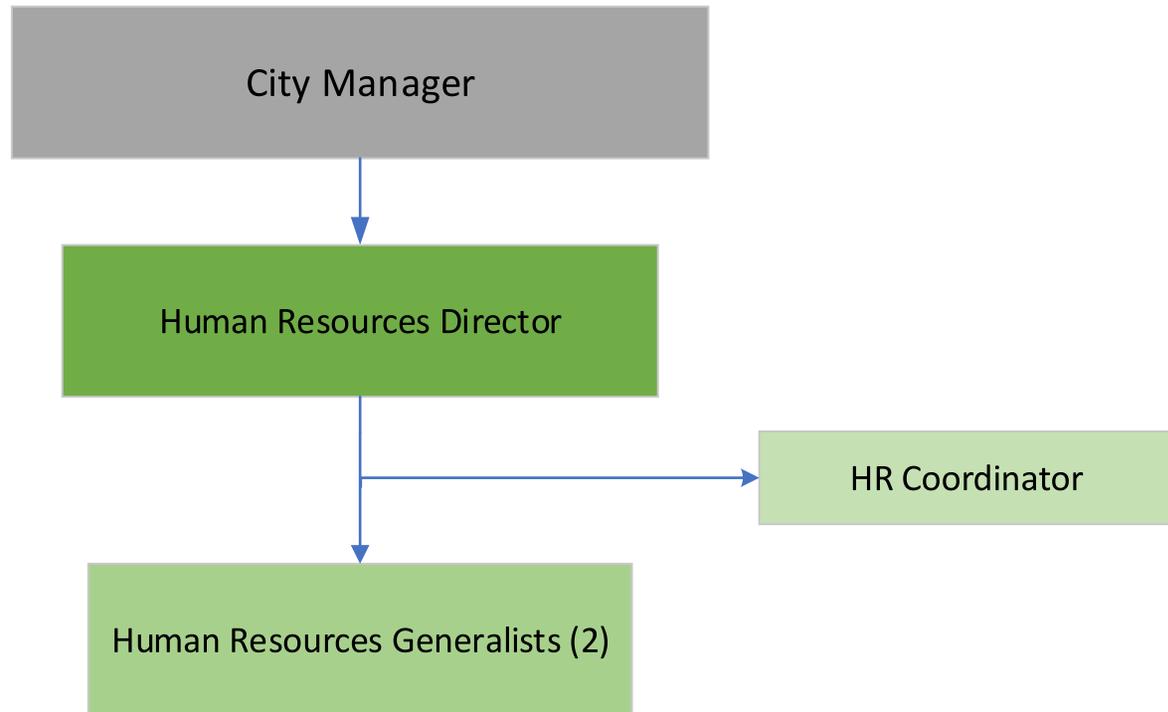
FIRE DEPARTMENT  
100-11-14-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 296,772          | \$ 354,900          | \$ 354,900           | \$ 676,600             | \$ 407,600               | 15%         |
| OVERTIME                           | 64,643              | 61,200              | 61,200               | 150,200                | 55,200                   | -10%        |
| TEMPORARY HELP                     | 18,157              | 23,200              | 23,200               | 31,000                 | 31,000                   | 34%         |
| FICA TAXES                         | 28,863              | 33,600              | 33,600               | 58,200                 | 37,700                   | 12%         |
| HEALTH INSURANCE                   | 43,717              | 58,100              | 58,100               | 159,600                | 60,600                   | 4%          |
| L I D INSURANCE                    | 1,323               | 1,000               | 1,000                | 5,700                  | 3,200                    | 220%        |
| WORKERS COMPENSATION               | 2,461               | 5,800               | 5,800                | 19,000                 | 3,000                    | -48%        |
| PENSION                            | 22,059              | 32,100              | 32,100               | 66,000                 | 35,000                   | 9%          |
| OPEB                               | 4,222               | 2,800               | 2,800                | 6,600                  | 4,100                    | 46%         |
| <b>PERSONNEL COSTS</b>             | <b>482,216</b>      | <b>572,700</b>      | <b>572,700</b>       | <b>1,172,900</b>       | <b>637,400</b>           | <b>11%</b>  |
| PROGRAM EXPENSES/SUPPLIES          | -                   | 1,600               | 1,600                | 12,700                 | 12,700                   | 694%        |
| UNIFORMS/UNIFORM ALLOWANCE         | -                   | -                   | 5,500                | 65,600                 | 2,100                    | 100%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>-</b>            | <b>1,600</b>        | <b>7,100</b>         | <b>78,300</b>          | <b>14,800</b>            | <b>825%</b> |
| CONTRACTUAL SERVICES               | 372,179             | 434,000             | 434,000              | 481,600                | 481,600                  | 11%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>372,179</b>      | <b>434,000</b>      | <b>434,000</b>       | <b>481,600</b>         | <b>481,600</b>           | <b>11%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>854,396</b>      | <b>1,008,300</b>    | <b>1,013,800</b>     | <b>1,732,800</b>       | <b>1,133,800</b>         | <b>12%</b>  |
| OTHER EQUIP - PURCHASE             | 371,760             | 566,600             | 614,400              | 569,500                | 569,500                  | 1%          |
| <b>CAPITAL OUTLAY</b>              | <b>371,760</b>      | <b>566,600</b>      | <b>614,400</b>       | <b>569,500</b>         | <b>569,500</b>           | <b>1%</b>   |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,226,155</b> | <b>\$ 1,574,900</b> | <b>\$ 1,628,200</b>  | <b>\$ 2,302,300</b>    | <b>\$ 1,703,300</b>      | <b>8%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 6.0                 | 6.0                 | 6.0                  | 6.0                    | 6.0                      |             |
| BUDGETED PART-TIME POSITIONS       | 9.0                 | 9.0                 | 9.0                  | 9.0                    | 9.0                      |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# HUMAN RESOURCES



# Human Resources

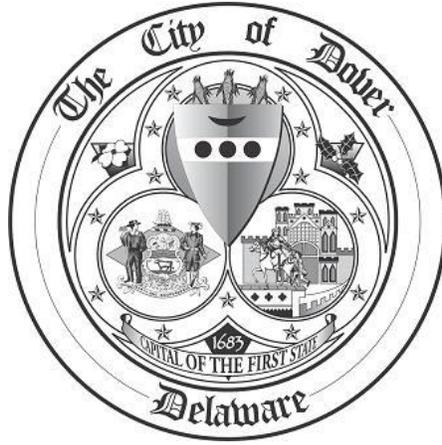
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 302,440             | 389,600             | 389,600              | 402,300                | 402,300                  | 3%          |
| MATERIALS & SUPPLIES        | 46,298              | 44,700              | 44,700               | 48,200                 | 48,200                   | 8%          |
| ADMINISTRATIVE EXPENDITURES | 24,598              | 43,700              | 43,700               | 44,700                 | 44,700                   | 2%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 373,335</b>   | <b>\$ 478,000</b>   | <b>\$ 478,000</b>    | <b>\$ 495,200</b>      | <b>\$ 495,200</b>        | <b>4%</b>   |

## Highlights:

HR looking to fill two vacancies (one recent) in FY26.

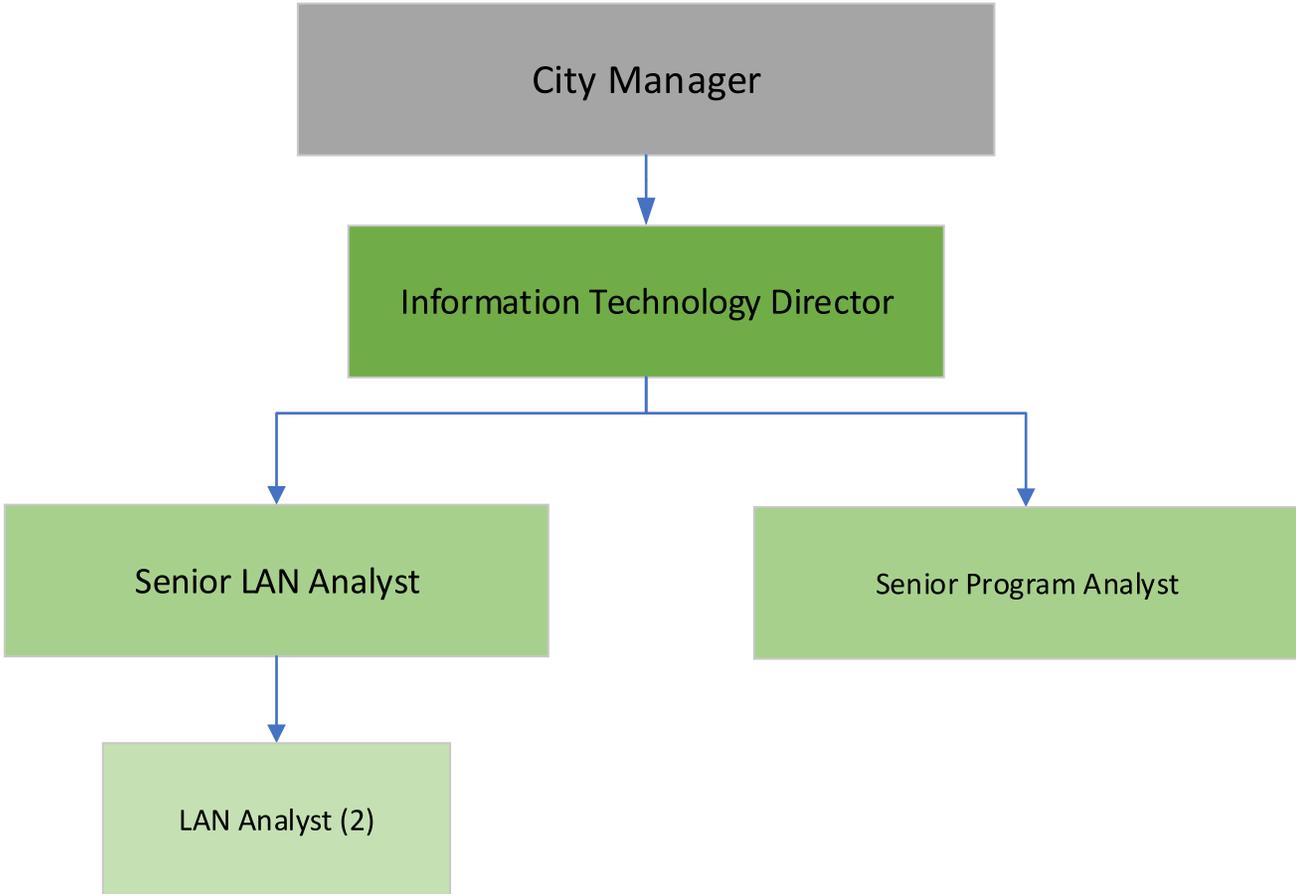
HUMAN RESOURCES  
100-10-31-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 223,963          | \$ 289,200          | \$ 289,200           | \$ 314,400             | \$ 314,400               | 9%          |
| FICA TAXES                         | 16,412              | 22,100              | 22,100               | 24,000                 | 24,000                   | 9%          |
| HEALTH INSURANCE                   | 44,672              | 53,200              | 53,200               | 34,100                 | 34,100                   | -36%        |
| L I D INSURANCE                    | 1,562               | 2,100               | 2,100                | 3,500                  | 3,500                    | 67%         |
| WORKERS COMPENSATION               | 726                 | 900                 | 900                  | 1,000                  | 1,000                    | 11%         |
| EDUCATIONAL ASSISTANCE             | -                   | 2,500               | 2,500                | 2,500                  | 2,500                    | 0%          |
| PENSION                            | 12,867              | 16,800              | 16,800               | 19,700                 | 19,700                   | 17%         |
| OPEB                               | 2,239               | 2,800               | 2,800                | 3,100                  | 3,100                    | 11%         |
| <b>PERSONNEL COSTS</b>             | <b>302,440</b>      | <b>389,600</b>      | <b>389,600</b>       | <b>402,300</b>         | <b>402,300</b>           | <b>3%</b>   |
| OFFICE SUPPLIES                    | 2,523               | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| PRINTING AND DUPLICATING           | 2,405               | 3,200               | 3,200                | 3,200                  | 3,200                    | 0%          |
| MEDICAL SUP & PHYSICALS            | 9,986               | 11,000              | 11,000               | 12,000                 | 12,000                   | 9%          |
| SECURITY/SAFETY MATERIALS          | 2,558               | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| COMPUTER HARDWARE                  | 2,881               | 500                 | 500                  | 3,000                  | 3,000                    | 500%        |
| PERSONNEL RELATED SUP              | 25,247              | 27,000              | 27,000               | 27,000                 | 27,000                   | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>46,298</b>       | <b>44,700</b>       | <b>44,700</b>        | <b>48,200</b>          | <b>48,200</b>            | <b>8%</b>   |
| TELEPHONE/FAX                      | 1,863               | 1,200               | 1,200                | 2,200                  | 2,200                    | 83%         |
| ADVERTISEMENT                      | 5,769               | 6,000               | 6,000                | 6,000                  | 11,000                   | 83%         |
| SUBSCRIPTIONS AND DUES             | 642                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 5,993               | 10,000              | 10,000               | 10,000                 | 5,000                    | -50%        |
| CONSULTING FEES                    | 8,751               | 15,000              | 15,000               | 15,000                 | 15,000                   | 0%          |
| CONTRACTUAL SERVICES               | 800                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| UNEMPLOYMENT COMP EXPENSE          | -                   | 10,000              | 10,000               | 10,000                 | 10,000                   | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>24,598</b>       | <b>43,700</b>       | <b>43,700</b>        | <b>44,700</b>          | <b>44,700</b>            | <b>2%</b>   |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 373,335</b>   | <b>\$ 478,000</b>   | <b>\$ 478,000</b>    | <b>\$ 495,200</b>      | <b>\$ 495,200</b>        | <b>4%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 4.0                 | 4.0                 | 4.0                  | 4.0                    | 4.0                      |             |
| BUDGETED PART-TIME POSITIONS       | -                   | -                   | -                    | -                      | -                        |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# INFORMATION TECHNOLOGY



# Information Technology

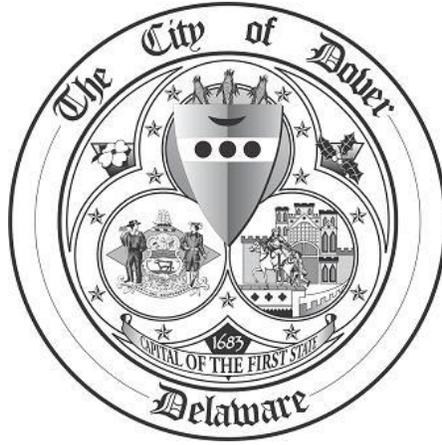
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 533,878             | 604,500             | 604,500              | 716,900                | 716,900                  | 19%         |
| MATERIALS & SUPPLIES        | 68,838              | 70,000              | 70,000               | 72,000                 | 72,000                   | 3%          |
| ADMINISTRATIVE EXPENDITURES | 207,950             | 246,000             | 246,000              | 256,800                | 256,800                  | 4%          |
| OPERATING EXPENSES          | 810,666             | 920,500             | 920,500              | 1,045,700              | 1,045,700                | 14%         |
| CAPITAL OUTLAY              | 48,392              | 112,000             | 172,000              | 110,700                | 110,700                  | -1%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 859,058</b>   | <b>\$ 1,032,500</b> | <b>\$ 1,092,500</b>  | <b>\$ 1,156,400</b>    | <b>\$ 1,156,400</b>      | <b>12%</b>  |

## Highlights:

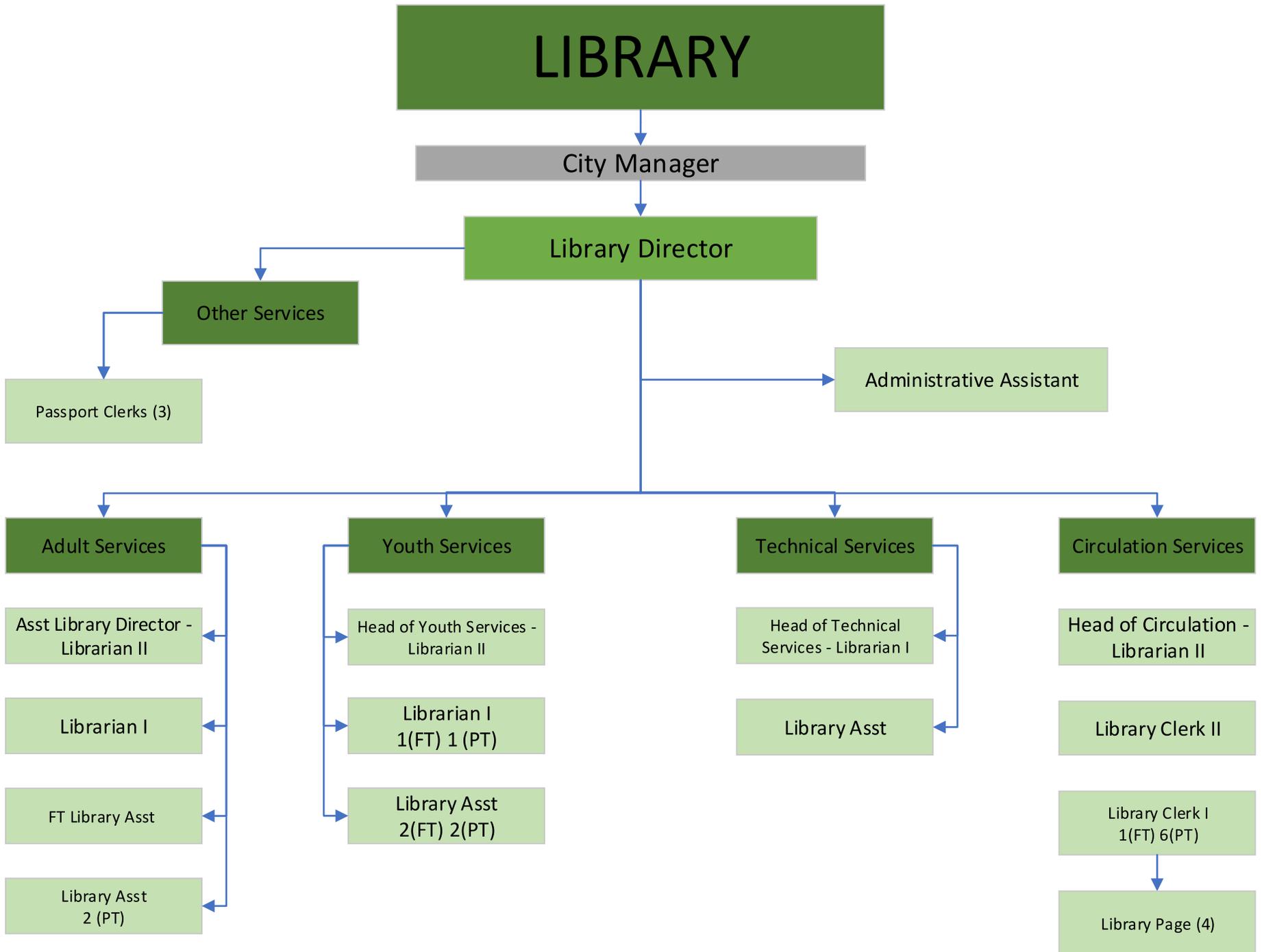
New IT Director hired, still 2 vacant positions to be filled in FY26.

INFORMATION TECHNOLOGY  
100-16-22-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 359,983          | \$ 385,200          | \$ 385,200           | \$ 427,800             | \$ 427,800               | 11%         |
| OVERTIME                           | 1,634               | 1,200               | 1,200                | 1,600                  | 1,600                    | 33%         |
| FICA TAXES                         | 26,631              | 29,500              | 29,500               | 32,800                 | 32,800                   | 11%         |
| HEALTH INSURANCE                   | 63,095              | 92,800              | 92,800               | 96,100                 | 96,100                   | 4%          |
| L I D INSURANCE                    | 1,872               | 2,100               | 2,100                | 3,900                  | 3,900                    | 86%         |
| WORKERS COMPENSATION               | 1,172               | 1,300               | 1,300                | 1,400                  | 1,400                    | 8%          |
| EDUCATIONAL ASSISTANCE             | -                   | 5,000               | 5,000                | 4,500                  | 4,500                    | -10%        |
| PENSION                            | 75,875              | 83,500              | 83,500               | 144,500                | 144,500                  | 73%         |
| OPEB                               | 3,616               | 3,900               | 3,900                | 4,300                  | 4,300                    | 10%         |
| <b>PERSONNEL COSTS</b>             | <b>533,878</b>      | <b>604,500</b>      | <b>604,500</b>       | <b>716,900</b>         | <b>716,900</b>           | <b>19%</b>  |
| OFFICE SUPPLIES                    | 722                 | 1,100               | 1,100                | 1,300                  | 1,300                    | 18%         |
| DATA PROCESSING SUPPLIES           | 259                 | 300                 | 300                  | 200                    | 200                      | -33%        |
| COMPUTER SOFTWARE                  | 65,506              | 67,000              | 67,000               | 70,000                 | 70,000                   | 4%          |
| COMPUTER HARDWARE                  | 2,352               | 1,600               | 1,600                | 500                    | 500                      | -69%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>68,838</b>       | <b>70,000</b>       | <b>70,000</b>        | <b>72,000</b>          | <b>72,000</b>            | <b>3%</b>   |
| TELEPHONE/FAX                      | 5,219               | 3,100               | 3,100                | 3,100                  | 3,100                    | 0%          |
| SUBSCRIPTIONS AND DUES             | 5,030               | 9,600               | 9,600                | 6,500                  | 6,500                    | -32%        |
| TRAINING/CONF/FOOD/TRAVEL          | 1,719               | 8,900               | 8,900                | 2,500                  | 2,500                    | -72%        |
| CONTRACTUAL SERVICES               | 38,914              | 76,700              | 76,700               | 73,000                 | 73,000                   | -5%         |
| OFF EPUIP/REPAIRS & MAINT          | 157,034             | 147,400             | 147,400              | 171,400                | 171,400                  | 16%         |
| GASOLINE                           | 34                  | 300                 | 300                  | 300                    | 300                      | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>207,950</b>      | <b>246,000</b>      | <b>246,000</b>       | <b>256,800</b>         | <b>256,800</b>           | <b>4%</b>   |
| <b>OPERATING EXPENSES</b>          | <b>810,666</b>      | <b>920,500</b>      | <b>920,500</b>       | <b>1,045,700</b>       | <b>1,045,700</b>         | <b>14%</b>  |
| OTHER EQUIP - PURCHASE             | 21,941              | -                   | -                    | 110,700                | 110,700                  | 100%        |
| COMPUTER HARDWARE/CAPITAL          | 26,451              | 112,000             | 172,000              | -                      | -                        | -100%       |
| <b>CAPITAL OUTLAY</b>              | <b>48,392</b>       | <b>112,000</b>      | <b>172,000</b>       | <b>110,700</b>         | <b>110,700</b>           | <b>-1%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 859,058</b>   | <b>\$ 1,032,500</b> | <b>\$ 1,092,500</b>  | <b>\$ 1,156,400</b>    | <b>\$ 1,156,400</b>      | <b>12%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 5.0                 | 5.0                 | 5.0                  | 5.0                    | 5.0                      |             |
| BUDGETED PART-TIME POSITIONS       |                     | -                   | -                    | -                      | -                        |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**



# Library

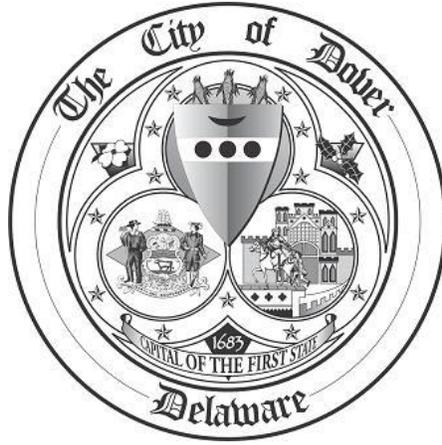
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,514,887           | 1,738,000           | 1,738,000            | 1,969,400              | 1,969,400                | 13%         |
| MATERIALS & SUPPLIES        | 72,830              | 81,100              | 81,100               | 80,400                 | 80,400                   | -1%         |
| ADMINISTRATIVE EXPENDITURES | 317,204             | 326,900             | 326,900              | 324,000                | 324,000                  | -1%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,904,921</b> | <b>\$ 2,146,000</b> | <b>\$ 2,146,000</b>  | <b>\$ 2,373,800</b>    | <b>\$ 2,373,800</b>      | <b>11%</b>  |

## Highlights:

No significant changes to departmental budget.

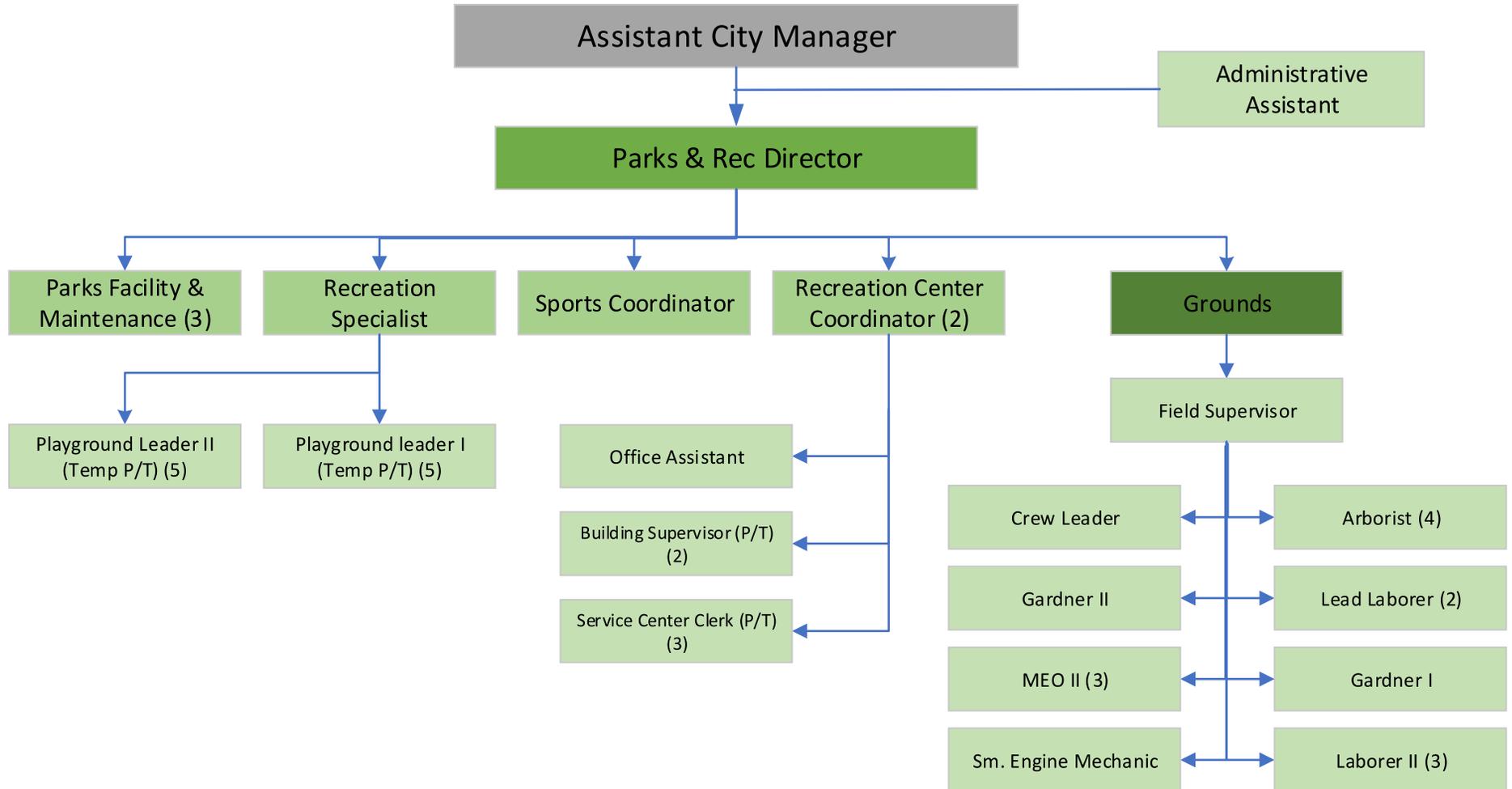
**LIBRARY**  
**100-13-15-11-000**

| DESCRIPTION                        | 2023-2024           | 2024-2025           | 2024-2025           | 2025-2026           | 2025-2026           | %          |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
|                                    | ACTUAL              | BUDGET              | REVISED             | REQUESTED           | RECOMMENDED         | CHANGE     |
| SALARIES                           | \$ 851,426          | \$ 811,400          | \$ 811,400          | \$ 878,400          | \$ 878,400          | 8%         |
| TEMPORARY HELP                     | 187,984             | 347,000             | 347,000             | 368,100             | 368,100             | 6%         |
| FICA TAXES                         | 75,411              | 88,600              | 88,600              | 95,300              | 95,300              | 8%         |
| HEALTH INSURANCE                   | 176,472             | 270,700             | 270,700             | 275,600             | 275,600             | 2%         |
| L I D INSURANCE                    | 3,921               | 4,300               | 4,300               | 7,800               | 7,800               | 81%        |
| WORKERS COMPENSATION               | 9,049               | 10,700              | 10,700              | 11,400              | 11,400              | 7%         |
| PENSION                            | 203,655             | 194,700             | 194,700             | 324,100             | 324,100             | 66%        |
| OPEB                               | 6,970               | 8,100               | 8,100               | 8,700               | 8,700               | 7%         |
| <b>PERSONNEL COSTS</b>             | <b>1,514,887</b>    | <b>1,738,000</b>    | <b>1,738,000</b>    | <b>1,969,400</b>    | <b>1,969,400</b>    | <b>13%</b> |
| PROGRAM EXPENSES/SUPPLIES          | 5,999               | 6,000               | 6,000               | 6,000               | 6,000               | 0%         |
| BOOKS                              | 54,000              | 54,000              | 54,000              | 54,000              | 54,000              | 0%         |
| SECURITY/SAFETY MATERIALS          | 450                 | 2,000               | 2,000               | 1,300               | 1,300               | -35%       |
| COMPUTER SOFTWARE                  | -                   | 400                 | 400                 | 400                 | 400                 | 0%         |
| COMPUTER HARDWARE                  | 318                 | 1,000               | 1,000               | 1,000               | 1,000               | 0%         |
| CITY BLDG MAINT SUPPLIES           | 11,952              | 17,500              | 17,500              | 17,500              | 17,500              | 0%         |
| WATER/SEWER                        | 110                 | 200                 | 200                 | 200                 | 200                 | 0%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>72,830</b>       | <b>81,100</b>       | <b>81,100</b>       | <b>80,400</b>       | <b>80,400</b>       | <b>-1%</b> |
| TELEPHONE/FAX                      | 13,045              | 7,700               | 7,700               | 7,700               | 7,700               | 0%         |
| ELECTRICITY                        | 63,750              | 75,000              | 75,000              | 69,000              | 69,000              | -8%        |
| HEATING OIL/GAS                    | 18,446              | 18,500              | 18,500              | 21,500              | 21,500              | 16%        |
| SUBSCRIPTIONS AND DUES             | 11,000              | 11,000              | 11,000              | 11,000              | 11,000              | 0%         |
| CONTRACTUAL SERVICES               | 210,963             | 214,700             | 214,700             | 214,800             | 214,800             | 0%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>317,204</b>      | <b>326,900</b>      | <b>326,900</b>      | <b>324,000</b>      | <b>324,000</b>      | <b>-1%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,904,921</b> | <b>\$ 2,146,000</b> | <b>\$ 2,146,000</b> | <b>\$ 2,373,800</b> | <b>\$ 2,373,800</b> | <b>11%</b> |
| <b>PERSONNEL</b>                   |                     |                     |                     |                     |                     |            |
| BUDGETED FULL-TIME POSITIONS       | 14.0                | 14.0                | 14.0                | 14.0                | 14.0                |            |
| BUDGETED PART-TIME POSITIONS       | 18.0                | 18.0                | 18.0                | 18.0                | 18.0                |            |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# PARKS & RECREATION



# Parks & Recreation

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,117,144           | 1,226,500           | 1,236,500            | 1,300,700              | 1,300,700                | 6%          |
| MATERIALS & SUPPLIES        | 92,212              | 93,700              | 93,700               | 96,200                 | 96,200                   | 3%          |
| ADMINISTRATIVE EXPENDITURES | 237,347             | 253,100             | 253,100              | 256,400                | 256,400                  | 1%          |
| OPERATING EXPENDITURES      | 1,446,704           | 1,573,300           | 1,583,300            | 1,653,300              | 1,653,300                | 5%          |
| CAPITAL OUTLAY              | 2,029,883           | 1,160,000           | 2,029,800            | 330,000                | 330,000                  | -72%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 3,476,587</b> | <b>\$ 2,733,300</b> | <b>\$ 3,613,100</b>  | <b>\$ 1,983,300</b>    | <b>\$ 1,983,300</b>      | <b>-27%</b> |

## Highlights:

Capital project decrease due to work at Dover Park (park building, splash pad, and accessible playground) and Schutte Park (skate park) continuing in FY26.

RECREATION  
100-13-15-12-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 649,939          | \$ 631,300          | \$ 631,300           | \$ 628,500             | \$ 628,500               | 0%          |
| OVERTIME                           | 8,524               | 6,400               | 6,400                | 10,000                 | 10,000                   | 56%         |
| TEMPORARY HELP                     | 79,245              | 183,100             | 183,100              | 180,900                | 180,900                  | -1%         |
| FICA TAXES                         | 54,740              | 62,800              | 62,800               | 62,700                 | 62,700                   | 0%          |
| HEALTH INSURANCE                   | 102,514             | 130,000             | 130,000              | 163,500                | 163,500                  | 26%         |
| L I D INSURANCE                    | 3,003               | 4,000               | 4,000                | 6,300                  | 6,300                    | 58%         |
| WORKERS COMPENSATION               | 9,971               | 10,300              | 10,300               | 11,000                 | 11,000                   | 7%          |
| EDUCATIONAL ASSISTANCE             | -                   | -                   | 10,000               | 5,000                  | 5,000                    | 100%        |
| PENSION                            | 203,494             | 192,800             | 192,800              | 227,100                | 227,100                  | 18%         |
| OPEB                               | 5,716               | 5,800               | 5,800                | 5,700                  | 5,700                    | -2%         |
| <b>PERSONNEL COSTS</b>             | <b>1,117,144</b>    | <b>1,226,500</b>    | <b>1,236,500</b>     | <b>1,300,700</b>       | <b>1,300,700</b>         | <b>6%</b>   |
| FURNITURE/FIXTURES                 | 905                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| OFFICE SUPPLIES                    | 2,190               | 2,200               | 2,200                | 2,500                  | 2,500                    | 14%         |
| PRINTING AND DUPLICATING           | 2,597               | 2,800               | 2,800                | 3,500                  | 3,500                    | 25%         |
| PROGRAM EXPENSES/SUPPLIES          | 61,419              | 60,000              | 60,000               | 60,000                 | 60,000                   | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 1,767               | 1,800               | 1,800                | 2,500                  | 2,500                    | 39%         |
| SECURITY/SAFETY MATERIALS          | 456                 | 600                 | 600                  | 600                    | 600                      | 0%          |
| SMALL TOOLS                        | 1,500               | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| COMPUTER SOFTWARE                  | 7,081               | 7,400               | 7,400                | 7,400                  | 7,400                    | 0%          |
| COMPUTER HARDWARE                  | 2,661               | 3,200               | 3,200                | 4,000                  | 4,000                    | 25%         |
| CITY BLDG MAINT SUPPLIES           | 10,376              | 10,400              | 10,400               | 10,400                 | 10,400                   | 0%          |
| WATER/SEWER                        | 1,261               | 2,800               | 2,800                | 2,800                  | 2,800                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>92,212</b>       | <b>93,700</b>       | <b>93,700</b>        | <b>96,200</b>          | <b>96,200</b>            | <b>3%</b>   |
| TELEPHONE/FAX                      | 5,954               | 4,300               | 4,300                | 5,500                  | 5,500                    | 28%         |
| ELECTRICITY                        | 57,856              | 70,000              | 70,000               | 70,000                 | 70,000                   | 0%          |
| HEATING OIL/GAS                    | 7,022               | 12,000              | 12,000               | 12,000                 | 12,000                   | 0%          |
| SUBSCRIPTIONS AND DUES             | 2,849               | 3,300               | 3,300                | 3,000                  | 3,000                    | -9%         |
| TRAINING/CONF/FOOD/TRAVEL          | 3,662               | 4,400               | 4,400                | 4,400                  | 4,400                    | 0%          |
| CONTRACTUAL SERVICES               | 143,885             | 144,000             | 144,000              | 146,500                | 146,500                  | 2%          |
| OFF EQUIP/REPAIRS & MAINT          | 142                 | 1,100               | 1,100                | 1,000                  | 1,000                    | -9%         |
| GASOLINE                           | 10,058              | 9,000               | 9,000                | 9,000                  | 9,000                    | 0%          |
| AUTO REPAIRS/MAINTENANCE           | 5,919               | 5,000               | 5,000                | 5,000                  | 5,000                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>237,347</b>      | <b>253,100</b>      | <b>253,100</b>       | <b>256,400</b>         | <b>256,400</b>           | <b>1%</b>   |
| <b>OPERATING EXPENDITURES</b>      | <b>1,446,704</b>    | <b>1,573,300</b>    | <b>1,583,300</b>     | <b>1,653,300</b>       | <b>1,653,300</b>         | <b>5%</b>   |
| AUTOMOBILES                        | 77,252              | 60,000              | 60,000               | -                      | -                        | -100%       |
| OTHER EQUIP - PURCHASE             | 34,139              | -                   | -                    | 65,000                 | 65,000                   | 100%        |
| CONSTRUCTION - PURCHASE            | 1,918,493           | 1,100,000           | 1,969,800            | 265,000                | 265,000                  | -76%        |
| <b>CAPITAL OUTLAY</b>              | <b>2,029,883</b>    | <b>1,160,000</b>    | <b>2,029,800</b>     | <b>330,000</b>         | <b>330,000</b>           | <b>-72%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 3,476,587</b> | <b>\$ 2,733,300</b> | <b>\$ 3,613,100</b>  | <b>\$ 1,983,300</b>    | <b>\$ 1,983,300</b>      | <b>-27%</b> |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 10.0                | 10.0                | 10.0                 | 10.0                   | 10.0                     |             |
| PP/TEMP                            | 15.0                | 15.0                | 15.0                 | 15.0                   | 15.0                     |             |

# Grounds

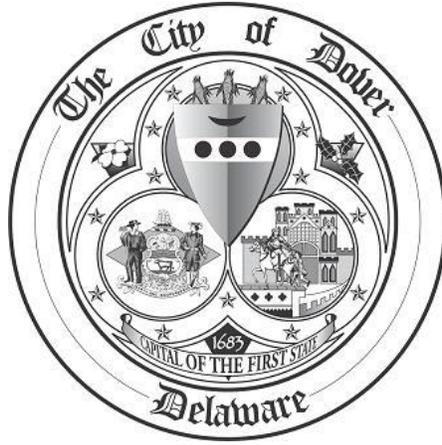
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,260,351           | 1,420,700           | 1,420,700            | 1,676,600              | 1,676,600                | 18%         |
| MATERIALS & SUPPLIES        | 78,321              | 80,800              | 80,800               | 85,900                 | 85,900                   | 6%          |
| ADMINISTRATIVE EXPENDITURES | 264,455             | 287,000             | 287,000              | 284,800                | 284,800                  | -1%         |
| OPERATING EXPENSES          | 1,603,126           | 1,788,500           | 1,788,500            | 2,047,300              | 2,047,300                | 14%         |
| CAPITAL OUTLAY              | 236,160             | 80,000              | 80,000               | 85,000                 | 85,000                   | 6%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,839,286</b> | <b>\$ 1,868,500</b> | <b>\$ 1,868,500</b>  | <b>\$ 2,132,300</b>    | <b>\$ 2,132,300</b>      | <b>14%</b>  |

## Highlights:

One vacant position to be filled in FY26.

**GROUNDS**  
**100-12-18-51-000**

| DESCRIPTION                        | 2023-2024           | 2024-2025           | 2024-2025           | 2025-2026           | 2025-2026           | % CHANGE   |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
|                                    | ACTUAL              | BUDGET              | REVISED             | REQUESTED           | RECOMMENDED         |            |
| SALARIES                           | \$ 716,057          | \$ 791,600          | \$ 791,600          | \$ 827,100          | \$ 827,100          | 4%         |
| OVERTIME                           | 22,661              | 27,200              | 27,200              | 28,400              | 28,400              | 4%         |
| FICA TAXES                         | 53,355              | 62,600              | 62,600              | 65,400              | 65,400              | 4%         |
| HEALTH INSURANCE                   | 161,461             | 235,400             | 235,400             | 266,700             | 266,700             | 13%        |
| L I D INSURANCE                    | 3,178               | 3,300               | 3,300               | 7,000               | 7,000               | 112%       |
| WORKERS COMPENSATION               | 40,977              | 45,300              | 45,300              | 47,400              | 47,400              | 5%         |
| PENSION                            | 255,266             | 247,400             | 247,400             | 426,300             | 426,300             | 72%        |
| OPEB                               | 7,397               | 7,900               | 7,900               | 8,300               | 8,300               | 5%         |
| <b>PERSONNEL COSTS</b>             | <b>1,260,351</b>    | <b>1,420,700</b>    | <b>1,420,700</b>    | <b>1,676,600</b>    | <b>1,676,600</b>    | <b>18%</b> |
| CUSTODIAL                          | 346                 | 400                 | 400                 | 400                 | 400                 | 0%         |
| PROGRAM EXPENSES/SUPPLIES          | 59,069              | 61,000              | 61,000              | 61,000              | 61,000              | 0%         |
| UNIFORMS/UNIFORM ALLOW             | 7,022               | 6,900               | 6,900               | 9,200               | 9,200               | 33%        |
| SECURITY/SAFETY MATERIALS          | 2,688               | 2,700               | 2,700               | 2,700               | 2,700               | 0%         |
| SMALL TOOLS                        | 4,963               | 5,000               | 5,000               | 5,000               | 5,000               | 0%         |
| COMPUTER HARDWARE                  | -                   | -                   | -                   | 3,000               | 3,000               | 100%       |
| SAND AND SALT                      | 853                 | 400                 | 400                 | 400                 | 400                 | 0%         |
| CITY BLDG MAINT SUPPLIES           | 490                 | 700                 | 700                 | 500                 | 500                 | -29%       |
| WATER/SEWER                        | 2,889               | 3,700               | 3,700               | 3,700               | 3,700               | 0%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>78,321</b>       | <b>80,800</b>       | <b>80,800</b>       | <b>85,900</b>       | <b>85,900</b>       | <b>6%</b>  |
| TELEPHONE/FAX                      | 936                 | 800                 | 800                 | 1,100               | 1,100               | 38%        |
| ELECTRICITY                        | 5,595               | 5,000               | 5,000               | 5,500               | 5,500               | 10%        |
| HEATING OIL/GAS                    | 3,461               | 3,500               | 3,500               | 3,500               | 3,500               | 0%         |
| SUBSCRIPTIONS AND DUES             | 100                 | 100                 | 100                 | 100                 | 100                 | 0%         |
| TRAINING/CONF/FOOD/TRAVEL          | 1,461               | 1,700               | 1,700               | 1,700               | 1,700               | 0%         |
| CONTRACTUAL SERVICES               | 206,471             | 220,000             | 220,000             | 220,000             | 220,000             | 0%         |
| ENVIRONMENTAL EXPENSES             | -                   | 900                 | 900                 | 900                 | 900                 | 0%         |
| GASOLINE                           | 30,029              | 40,000              | 40,000              | 37,000              | 37,000              | -8%        |
| MAINT EQUIP REPAIRS/MAINT          | 16,403              | 15,000              | 15,000              | 15,000              | 15,000              | 0%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>264,455</b>      | <b>287,000</b>      | <b>287,000</b>      | <b>284,800</b>      | <b>284,800</b>      | <b>-1%</b> |
| <b>OPERATING EXPENSES</b>          | <b>1,603,126</b>    | <b>1,788,500</b>    | <b>1,788,500</b>    | <b>2,047,300</b>    | <b>2,047,300</b>    | <b>14%</b> |
| TRUCKS - PURCHASE                  | 142,590             | 80,000              | 80,000              | 85,000              | 85,000              | 6%         |
| MAINT EQUIP - PURCHASE             | 93,570              | -                   | -                   | -                   | -                   | 0%         |
| <b>CAPITAL OUTLAY</b>              | <b>236,160</b>      | <b>80,000</b>       | <b>80,000</b>       | <b>85,000</b>       | <b>85,000</b>       | <b>6%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,839,286</b> | <b>\$ 1,868,500</b> | <b>\$ 1,868,500</b> | <b>\$ 2,132,300</b> | <b>\$ 2,132,300</b> | <b>14%</b> |
| <b>PERSONNEL</b>                   |                     |                     |                     |                     |                     |            |
| BUDGETED FULL-TIME POSITIONS       | 14.0                | 14.0                | 14.0                | 14.0                | 14.0                |            |
| BUDGETED PART-TIME POSITIONS       | -                   | -                   | -                   | -                   | -                   |            |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# PLANNING, INSPECTIONS & COMMUNITY DEVELOPEMENT

Assistant City Manager

Director of Planning, Inspections & Community Development

Planning

Principal Planner

Comm Dev Manager

Planner II

Planner I

Admin Assistant

Permits/Inspections & Licensing

Chief building Inspector

Inspector II (2)

Licensing/Permitting Supervisor

Office Assistant II (2)

Code Enforcement

Inspector III (1)

Inspector II (2)

Inspector I (3)

# Planning

| DESCRIPTION                 | 2024-2025<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 538,649             | 799,100             | 783,100              | 977,000                | 977,000                  | 22%         |
| MATERIALS & SUPPLIES        | 9,782               | 25,800              | 25,800               | 28,600                 | 27,000                   | 5%          |
| ADMINISTRATIVE EXPENDITURES | 67,106              | 73,900              | 89,900               | 75,800                 | 75,800                   | 3%          |
| OPERATING EXPENDITURES      | 615,537             | 898,800             | 898,800              | 1,081,400              | 1,079,800                | 20%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 615,537</b>   | <b>\$ 898,800</b>   | <b>\$ 898,800</b>    | <b>\$ 1,081,400</b>    | <b>\$ 1,079,800</b>      | <b>20%</b>  |

## Highlights:

Planning Director and Planner I positions vacant for FY26 – using consultant service to bridge the gap.

Budgeted overlap for training for new Community Development Manager.

PLANNING  
100-10-16-21-000

| DESCRIPTION                        | 2024-2025         | 2024-2025         | 2024-2025         | 2025-2026           | 2025-2026           | %          |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|------------|
|                                    | ACTUAL            | BUDGET            | REVISED           | REQUESTED           | RECOMMENDED         | CHANGE     |
| SALARIES                           | \$ 344,156        | \$ 491,400        | \$ 475,400        | \$ 573,100          | \$ 573,100          | 17%        |
| OVERTIME                           | 9,296             | 11,700            | 11,700            | 13,000              | 13,000              | 11%        |
| TEMPORARY HELP                     | 7,800             | 9,000             | 9,000             | 9,000               | 9,000               | 0%         |
| FICA TAXES                         | 26,143            | 39,200            | 39,200            | 44,700              | 44,700              | 14%        |
| HEALTH INSURANCE                   | 65,480            | 139,500           | 139,500           | 127,200             | 127,200             | -9%        |
| L I D INSURANCE                    | 1,576             | 2,200             | 2,200             | 4,800               | 4,800               | 118%       |
| WORKERS COMPENSATION               | 1,170             | 1,700             | 1,700             | 1,800               | 1,800               | 6%         |
| PENSION                            | 130,356           | 134,500           | 134,500           | 233,200             | 233,200             | 73%        |
| OPEB                               | 3,540             | 4,900             | 4,900             | 5,200               | 5,200               | 6%         |
| COSTS ALLOCATED TO CDBG            | (50,869)          | (35,000)          | (35,000)          | (35,000)            | (35,000)            | 0%         |
| <b>PERSONNEL COSTS</b>             | <b>538,649</b>    | <b>799,100</b>    | <b>783,100</b>    | <b>977,000</b>      | <b>977,000</b>      | <b>22%</b> |
| OFFICE SUPPLIES                    | 3,336             | 4,800             | 4,800             | 6,000               | 5,200               | 8%         |
| PRINTING AND DUPLICATING           | 2,946             | 6,500             | 6,500             | 6,500               | 5,700               | -12%       |
| PROGRAM EXPENSES                   | -                 | 11,300            | 11,300            | 11,000              | 11,000              | -3%        |
| UNIFORMS/UNIFORM ALLOW             | -                 | 200               | 200               | 500                 | 500                 | 150%       |
| BOOKS                              | 570               | 900               | 900               | 900                 | 900                 | 0%         |
| COMPUTER SOFTWARE                  | 119               | 200               | 200               | 200                 | 200                 | 0%         |
| COMPUTER HARDWARE                  | 2,812             | 1,900             | 1,900             | 3,500               | 3,500               | 84%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>9,782</b>      | <b>25,800</b>     | <b>25,800</b>     | <b>28,600</b>       | <b>27,000</b>       | <b>5%</b>  |
| TELEPHONE/FAX                      | 3,691             | 2,500             | 2,500             | 3,400               | 3,400               | 36%        |
| ADVERTISEMENT                      | 1,101             | 2,800             | 2,800             | 3,800               | 3,800               | 36%        |
| SUBSCRIPTIONS AND DUES             | 2,130             | 2,200             | 2,200             | 2,200               | 2,200               | 0%         |
| TRAINING/CONF/FOOD/TRAVEL          | 2,494             | 6,400             | 6,400             | 6,400               | 6,400               | 0%         |
| CONTRACTUAL SERVICES               | 57,690            | 60,000            | 76,000            | 60,000              | 60,000              | 0%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>67,106</b>     | <b>73,900</b>     | <b>89,900</b>     | <b>75,800</b>       | <b>75,800</b>       | <b>3%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>615,537</b>    | <b>898,800</b>    | <b>898,800</b>    | <b>1,081,400</b>    | <b>1,079,800</b>    | <b>20%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 615,537</b> | <b>\$ 898,800</b> | <b>\$ 898,800</b> | <b>\$ 1,081,400</b> | <b>\$ 1,079,800</b> | <b>20%</b> |
| <b>PERSONNEL</b>                   |                   |                   |                   |                     |                     |            |
| BUDGETED FULL-TIME POSITIONS       | 6.0               | 6.0               | 6.0               | 6.0                 | 6.0                 |            |
| PP/TEMP/COMMITTEES                 | 14.0              | 14.0              | 14.0              | 14.0                | 14.0                |            |

# Inspections & Permitting

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 687,911             | 715,000             | 715,000              | 627,100                | 627,100                  | -12%        |
| MATERIALS & SUPPLIES        | 5,400               | 5,300               | 5,300                | 10,400                 | 8,700                    | 64%         |
| ADMINISTRATIVE EXPENDITURES | 39,738              | 47,100              | 49,100               | 62,600                 | 133,300                  | 183%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 763,116</b>   | <b>\$ 767,400</b>   | <b>\$ 769,400</b>    | <b>\$ 700,100</b>      | <b>\$ 769,100</b>        | <b>0%</b>   |

## Highlights:

Regrading of Building Inspections I & II, in FY26.

May opt to continue with Consultant Service with inability to find a Building Inspector III (vacated in FY25).

**INSPECTIONS**  
100-11-16-22-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %           |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
|                                    |                     |                     |                      |                        |                          | CHANGE      |
| SALARIES                           | \$ 349,715          | \$ 383,900          | \$ 383,900           | \$ 361,600             | \$ 361,600               | -6%         |
| OVERTIME                           | 6,316               | 7,300               | 7,300                | 13,000                 | 13,000                   | 78%         |
| FICA TAXES                         | 25,570              | 29,900              | 29,900               | 28,600                 | 28,600                   | -4%         |
| HEALTH INSURANCE                   | 86,423              | 121,900             | 121,900              | 95,400                 | 95,400                   | -22%        |
| L I D INSURANCE                    | 1,468               | 1,700               | 1,700                | 3,000                  | 3,000                    | 76%         |
| WORKERS COMPENSATION               | 1,855               | 2,100               | 2,100                | 1,900                  | 1,900                    | -10%        |
| PENSION                            | 213,000             | 164,400             | 164,400              | 120,000                | 120,000                  | -27%        |
| OPEB                               | 3,565               | 3,800               | 3,800                | 3,600                  | 3,600                    | -5%         |
| <b>PERSONNEL COSTS</b>             | <b>687,911</b>      | <b>715,000</b>      | <b>715,000</b>       | <b>627,100</b>         | <b>627,100</b>           | <b>-12%</b> |
| <br>                               |                     |                     |                      |                        |                          |             |
| PROGRAM EXPENSES/SUPPLIES          | 800                 | 800                 | 800                  | 800                    | 800                      | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 425                 | 1,900               | 1,900                | 2,200                  | 2,200                    | 16%         |
| BOOKS                              | 1,100               | 1,100               | 1,100                | 1,500                  | 1,500                    | 36%         |
| SECURITY/SAFETY MATERIALS          | -                   | 500                 | 500                  | 500                    | 500                      | 0%          |
| COMPUTER HARDWARE                  | 3,075               | 1,000               | 1,000                | 5,400                  | 3,700                    | 270%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>5,400</b>        | <b>5,300</b>        | <b>5,300</b>         | <b>10,400</b>          | <b>8,700</b>             | <b>64%</b>  |
| <br>                               |                     |                     |                      |                        |                          |             |
| TELEPHONE/FAX                      | 2,797               | 2,000               | 4,000                | 4,400                  | 5,100                    | 155%        |
| SUBSCRIPTIONS AND DUES             | 318                 | 1,400               | 1,400                | 1,400                  | 1,400                    | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 577                 | 4,300               | 4,300                | 7,400                  | 7,400                    | 72%         |
| CONTRACTUAL SERVICES               | 29,018              | 30,000              | 30,000               | 40,000                 | 110,000                  | 267%        |
| OFF EPUIP/REPAIRS & MAINT          | 4,424               | 4,900               | 4,900                | 4,900                  | 4,900                    | 0%          |
| GASOLINE                           | 2,604               | 4,500               | 4,500                | 4,500                  | 4,500                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>39,738</b>       | <b>47,100</b>       | <b>49,100</b>        | <b>62,600</b>          | <b>133,300</b>           | <b>183%</b> |
| <br>                               |                     |                     |                      |                        |                          |             |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 763,116</b>   | <b>\$ 767,400</b>   | <b>\$ 769,400</b>    | <b>\$ 700,100</b>      | <b>\$ 769,100</b>        | <b>0%</b>   |
| <br>                               |                     |                     |                      |                        |                          |             |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 6.0                 | 6.0                 | 6.0                  | 6.0                    | 6.0                      |             |

# Code Enforcement

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 475,797             | 550,500             | 550,500              | 600,100                | 600,100                  | 9%          |
| MATERIALS & SUPPLIES        | 41,155              | 46,300              | 46,300               | 46,400                 | 46,400                   | 0%          |
| ADMINISTRATIVE EXPENDITURES | 263,413             | 566,700             | 564,700              | 567,200                | 497,200                  | -12%        |
| OPERATING EXPENDITURES      | 780,365             | 1,163,500           | 1,161,500            | 1,213,700              | 1,143,700                | -2%         |
| CAPITAL OUTLAY              | 42,369              | -                   | -                    | 135,000                | 135,000                  | 100%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 822,734</b>   | <b>\$ 1,163,500</b> | <b>\$ 1,161,500</b>  | <b>\$ 1,348,700</b>    | <b>\$ 1,278,700</b>      | <b>10%</b>  |

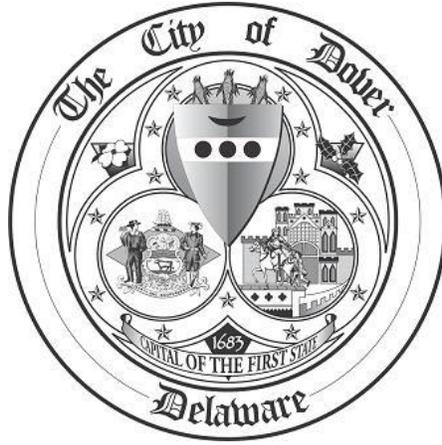
## Highlights:

Regrading of Inspectors I, II, & III for FY26.

Decrease in demolition expense due to spending trends.

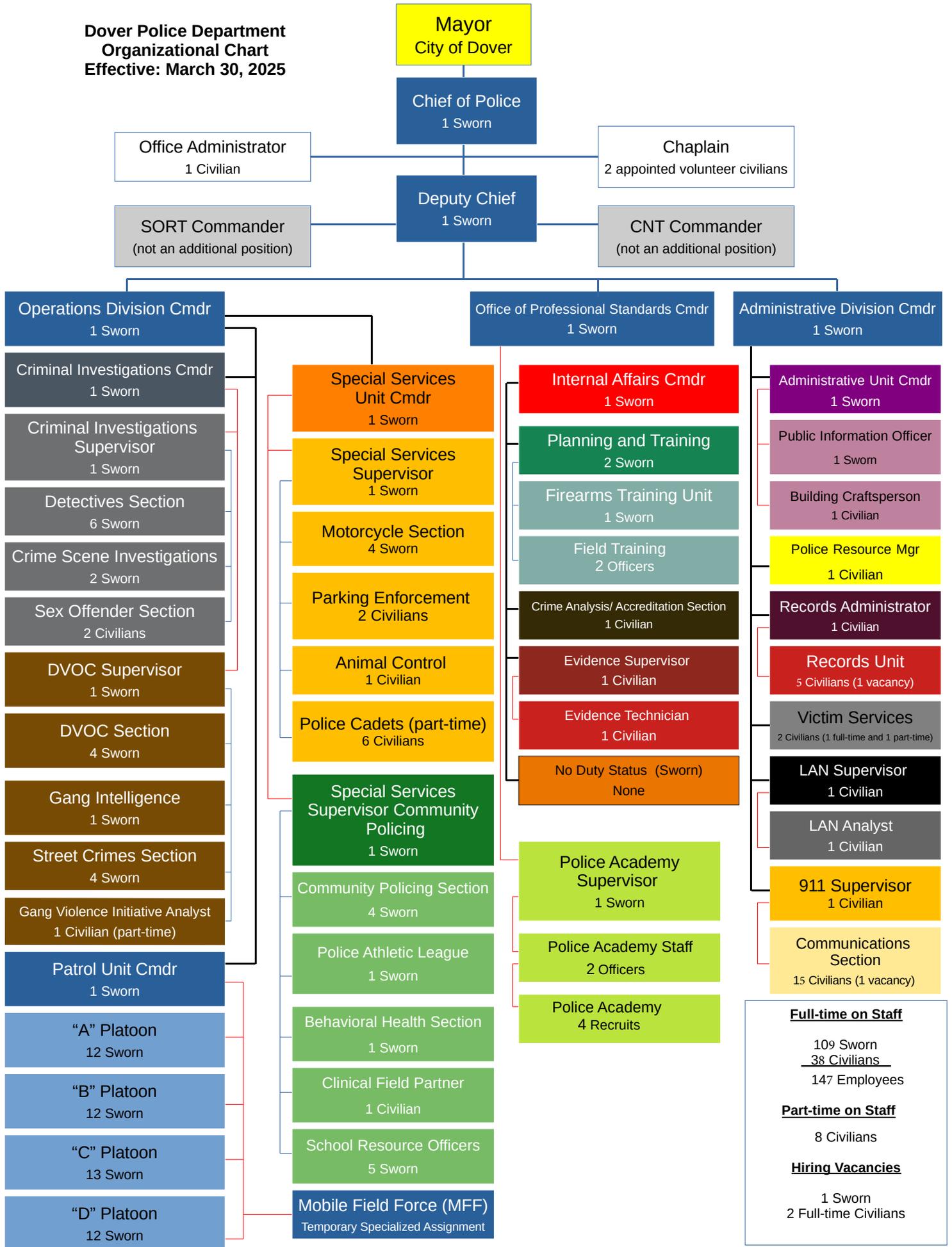
CODE ENFORCEMENT  
100-11-16-20-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 324,018          | \$ 338,800          | \$ 338,800           | \$ 386,600             | \$ 386,600               | 14%         |
| OVERTIME                           | 2,562               | 4,600               | 4,600                | 14,300                 | 14,300                   | 211%        |
| FICA TAXES                         | 23,652              | 26,300              | 26,300               | 30,700                 | 30,700                   | 17%         |
| HEALTH INSURANCE                   | 73,407              | 112,600             | 112,600              | 117,400                | 117,400                  | 4%          |
| L I D INSURANCE                    | 1,600               | 1,700               | 1,700                | 3,300                  | 3,300                    | 94%         |
| WORKERS COMPENSATION               | 2,233               | 2,300               | 2,300                | 2,700                  | 2,700                    | 17%         |
| EDUCATIONAL ASSISTANCE             | -                   | -                   | -                    | 10,800                 | 10,800                   | 100%        |
| PENSION                            | 45,051              | 60,800              | 60,800               | 30,400                 | 30,400                   | -50%        |
| OPEB                               | 3,274               | 3,400               | 3,400                | 3,900                  | 3,900                    | 15%         |
| <b>PERSONNEL COSTS</b>             | <b>475,797</b>      | <b>550,500</b>      | <b>550,500</b>       | <b>600,100</b>         | <b>600,100</b>           | <b>9%</b>   |
| PROGRAM EXPENSES/SUPPLIES          | 32,675              | 39,000              | 39,000               | 38,000                 | 38,000                   | -3%         |
| UNIFORMS/UNIFORM ALLOW             | 2,062               | 3,400               | 3,400                | 4,500                  | 4,500                    | 32%         |
| BOOKS                              | 600                 | 600                 | 600                  | 900                    | 900                      | 50%         |
| SECURITY/SAFETY MATERIALS          | 2,578               | 3,000               | 3,000                | 3,000                  | 3,000                    | 0%          |
| COMPUTER HARDWARE                  | 3,240               | 300                 | 300                  | -                      | -                        | -100%       |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>41,155</b>       | <b>46,300</b>       | <b>46,300</b>        | <b>46,400</b>          | <b>46,400</b>            | <b>0%</b>   |
| TELEPHONE/FAX                      | 4,837               | 4,000               | 4,000                | 4,200                  | 4,200                    | 5%          |
| SUBSCRIPTIONS AND DUES             | 60                  | 400                 | 400                  | 400                    | 400                      | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 1,657               | 3,200               | 3,200                | 3,200                  | 3,200                    | 0%          |
| DEMOLITION EXPENSES                | 250,391             | 550,000             | 548,000              | 550,000                | 480,000                  | -13%        |
| GASOLINE                           | 3,679               | 6,500               | 6,500                | 6,500                  | 6,500                    | 0%          |
| RADIO REPAIRS/MAINTENANCE          | 2,790               | 2,600               | 2,600                | 2,900                  | 2,900                    | 12%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>263,413</b>      | <b>566,700</b>      | <b>564,700</b>       | <b>567,200</b>         | <b>497,200</b>           | <b>-12%</b> |
| <b>OPERATING EXPENDITURES</b>      | <b>780,365</b>      | <b>1,163,500</b>    | <b>1,161,500</b>     | <b>1,213,700</b>       | <b>1,143,700</b>         | <b>-2%</b>  |
| AUTOMOBILES- PURCHASE              | 42,369              | -                   | -                    | 135,000                | 135,000                  | 100%        |
| <b>CAPITAL OUTLAY</b>              | <b>42,369</b>       | <b>-</b>            | <b>-</b>             | <b>135,000</b>         | <b>135,000</b>           | <b>100%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 822,734</b>   | <b>\$ 1,163,500</b> | <b>\$ 1,161,500</b>  | <b>\$ 1,348,700</b>    | <b>\$ 1,278,700</b>      | <b>10%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 6.0                 | 6.0                 | 6.0                  | 6.0                    | 6.0                      |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

**Dover Police Department  
Organizational Chart  
Effective: March 30, 2025**



# Police

| DESCRIPTION                 | 2023-2024<br>ACTUAL  | 2024-2025<br>BUDGET  | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|----------------------|----------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | \$ 20,032,724        | \$ 21,925,600        | \$ 21,925,600        | \$ 24,004,300          | \$ 24,004,300            | 9%          |
| MATERIALS & SUPPLIES        | 430,825              | 450,800              | 450,800              | 556,100                | 556,100                  | 23%         |
| ADMINISTRATIVE EXPENDITURES | 995,889              | 1,089,700            | 1,089,700            | 1,099,500              | 1,099,500                | 1%          |
| OPERATING EXPENDITURES      | 21,459,438           | 23,466,100           | 23,466,100           | 25,659,900             | 25,659,900               | 9%          |
| CAPITAL OUTLAY              | 751,216              | 1,488,100            | 2,351,400            | 1,176,400              | 1,176,400                | -21%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 22,210,654</b> | <b>\$ 24,954,200</b> | <b>\$ 25,817,500</b> | <b>\$ 26,836,300</b>   | <b>\$ 26,836,300</b>     | <b>8%</b>   |

## Highlights:

Adding additional Communication Operator and Police Clerk for FY26.

Law Enforcement Officers fully staffed at 109.

Three full-time civilian vacancies (carried over from FY25).

**POLICE - ADMINISTRATION**  
**100-11-17-00-000**

| DESCRIPTION                                    | 2023-2024<br>ACTUAL  | 2024-2025<br>BUDGET  | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|--|----------------------|----------------------|----------------------|------------------------|--------------------------|-------------|
| FURNITURE/FIXTURES                             | \$ 7,200             | \$ 3,200             | \$ 3,200             | \$ 3,200               | \$ 3,200                 | 0%          |
| OFFICE SUPPLIES                                | 5,840                | 10,000               | 10,000               | 10,000                 | 10,000                   | 0%          |
| PRINTING AND DUPLICATING                       | 10,788               | 14,000               | 14,000               | 14,000                 | 14,000                   | 0%          |
| PHOTOGRAPHIC                                   | -                    | 500                  | 500                  | 500                    | 500                      | 0%          |
| CUSTODIAL                                      | 961                  | 2,000                | 2,000                | 2,000                  | 2,000                    | 0%          |
| PROGRAM EXPENSES/SUPPLIES                      | 89,263               | 113,000              | 113,000              | 161,400                | 161,400                  | 43%         |
| MEDICAL SUP & PHYSICALS                        | 39,862               | 37,000               | 37,000               | 37,000                 | 37,000                   | 0%          |
| UNIFORMS/UNIFORM ALLOW                         | 166,438              | 171,200              | 171,200              | 211,600                | 211,600                  | 24%         |
| SECURITY/SAFETY MATERIALS                      | 1,238                | 1,200                | 1,200                | 1,200                  | 1,200                    | 0%          |
| ANIMAL CARE EXPENSES                           | 10,696               | 9,000                | 9,000                | 9,000                  | 9,000                    | 0%          |
| COMPUTER SOFTWARE                              | 12,325               | 10,000               | 10,000               | 12,000                 | 12,000                   | 20%         |
| COMPUTER HARDWARE                              | 29,380               | 23,200               | 23,200               | 21,700                 | 21,700                   | -6%         |
| CITY BLDG MAINT SUPPLIES                       | 52,560               | 51,000               | 51,000               | 67,000                 | 67,000                   | 31%         |
| WATER/SEWER                                    | 4,275                | 5,500                | 5,500                | 5,500                  | 5,500                    | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>                | <b>430,825</b>       | <b>450,800</b>       | <b>450,800</b>       | <b>556,100</b>         | <b>556,100</b>           | <b>23%</b>  |
| TELEPHONE/FAX                                  | 73,787               | 86,200               | 86,200               | 86,200                 | 86,200                   | 0%          |
| POSTAGE  | 55                   | 100                  | 100                  | 200                    | 200                      | 100%        |
| ELECTRICITY                                    | 80,714               | 94,000               | 94,000               | 94,000                 | 94,000                   | 0%          |
| HEATING OIL/GAS                                | 9,609                | 13,000               | 13,000               | 13,000                 | 13,000                   | 0%          |
| ADVERTISEMENT                                  | 1,579                | 6,000                | 6,000                | 12,000                 | 12,000                   | 100%        |
| INSURANCE                                      | 10,007               | 35,400               | 35,400               | 35,400                 | 35,400                   | 0%          |
| SUBSCRIPTIONS AND DUES                         | 10,806               | 11,000               | 11,000               | 11,000                 | 11,000                   | 0%          |
| TRAINING/CONF/FOOD/TRAVEL                      | 179,160              | 142,100              | 142,100              | 145,800                | 145,800                  | 3%          |
| CONSULTING FEES/AUDIT FEES                     | 36,094               | 42,600               | 42,600               | 42,600                 | 42,600                   | 0%          |
| CONTRACTUAL SERVICES                           | 201,087              | 197,500              | 207,500              | 197,500                | 197,500                  | 0%          |
| OFF EQUIP/REPAIRS & MAINT                      | 56,594               | 66,600               | 82,600               | 66,600                 | 66,600                   | 0%          |
| GASOLINE                                       | 251,090              | 300,000              | 274,000              | 300,000                | 300,000                  | 0%          |
| AUTO REPAIRS/MAINTENANCE                       | 56,404               | 60,000               | 60,000               | 60,000                 | 60,000                   | 0%          |
| RADIO REPAIRS/MAINTENANCE                      | 28,902               | 35,200               | 35,200               | 35,200                 | 35,200                   | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b>             | <b>995,889</b>       | <b>1,089,700</b>     | <b>1,089,700</b>     | <b>1,099,500</b>       | <b>1,099,500</b>         | <b>1%</b>   |
| <b>OPERATING EXPENDITURES</b>                  | <b>23,352,314</b>    | <b>23,466,100</b>    | <b>23,466,100</b>    | <b>25,659,900</b>      | <b>25,659,900</b>        | <b>9%</b>   |
| AUTOMOBILES - PURCHASE                         | 467,974              | 831,600              | 1,694,900            | 741,400                | 741,400                  | -11%        |
| CONSTRUCTION - PURCHASE                        | 283,242              | 656,500              | 656,500              | 435,000                | 435,000                  | -34%        |
| <b>CAPITAL OUTLAY</b>                          | <b>751,216</b>       | <b>1,488,100</b>     | <b>2,351,400</b>     | <b>1,176,400</b>       | <b>1,176,400</b>         | <b>-21%</b> |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 24,103,530</b> | <b>\$ 24,954,200</b> | <b>\$ 25,817,500</b> | <b>\$ 26,836,300</b>   | <b>\$ 26,836,300</b>     | <b>8%</b>   |
| <b>PERSONNEL</b>                               |                      |                      |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS                   | 144.0                | 145.0                | 145.0                | 147.0                  | 147.0                    |             |
| BUDGETED PART-TIME POSITIONS                   | 6.0                  | 7.0                  | 7.0                  | 8.0                    | 8.0                      |             |
| BUDGETED PART-TIME POSITIONS -<br>GRANT FUNDED | -                    | -                    | -                    | 1.0                    | 1.0                      |             |

**POLICE - CIVILIAN  
100-11-17-24-000**

| DESCRIPTION                  | 2023-2024        | 2024-2025        | 2024-2025        | 2025-2026        | 2025-2026        | %          |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------|
|                              | ACTUAL           | BUDGET           | REVISED          | REQUESTED        | RECOMMENDED      |            |
| SALARIES                     | \$ 1,984,589     | \$ 2,230,400     | \$ 2,230,400     | \$ 2,577,100     | \$ 2,577,100     | 16%        |
| OVERTIME                     | 225,609          | 167,900          | 167,900          | 187,900          | 187,900          | 12%        |
| TEMPORARY HELP               | 3,816            | 162,600          | 162,600          | 182,200          | 182,200          | 12%        |
| FICA TAXES                   | 163,365          | 195,900          | 195,900          | 225,200          | 225,200          | 15%        |
| HEALTH INSURANCE             | 321,200          | 543,000          | 543,000          | 567,400          | 567,400          | 4%         |
| L I D INSURANCE              | 7,623            | 9,100            | 9,100            | 30,400           | 30,400           | 234%       |
| WORKERS COMPENSATION         | 11,760           | 8,200            | 8,200            | 14,100           | 14,100           | 72%        |
| EDUCATIONAL ASSISTANCE       | -                | 6,900            | 6,900            | -                | -                | -100%      |
| PENSION                      | 624,161          | 583,800          | 583,800          | 975,900          | 975,900          | 67%        |
| OPEB                         | 20,165           | 22,000           | 22,000           | 25,400           | 25,400           | 15%        |
| <b>PERSONNEL COSTS</b>       | <b>3,362,289</b> | <b>3,929,800</b> | <b>3,929,800</b> | <b>4,785,600</b> | <b>4,785,600</b> | <b>22%</b> |
| <b>PERSONNEL</b>             |                  |                  |                  |                  |                  |            |
| BUDGETED FULL-TIME POSITIONS | 36               | 36               | 36               | 38               | 38               |            |
| BUDGETED PART-TIME POSITIONS | 7                | 8                | 8                | 8                | 8                |            |

**POLICE - LAW ENFORCEMENT  
100-11-17-30-000**

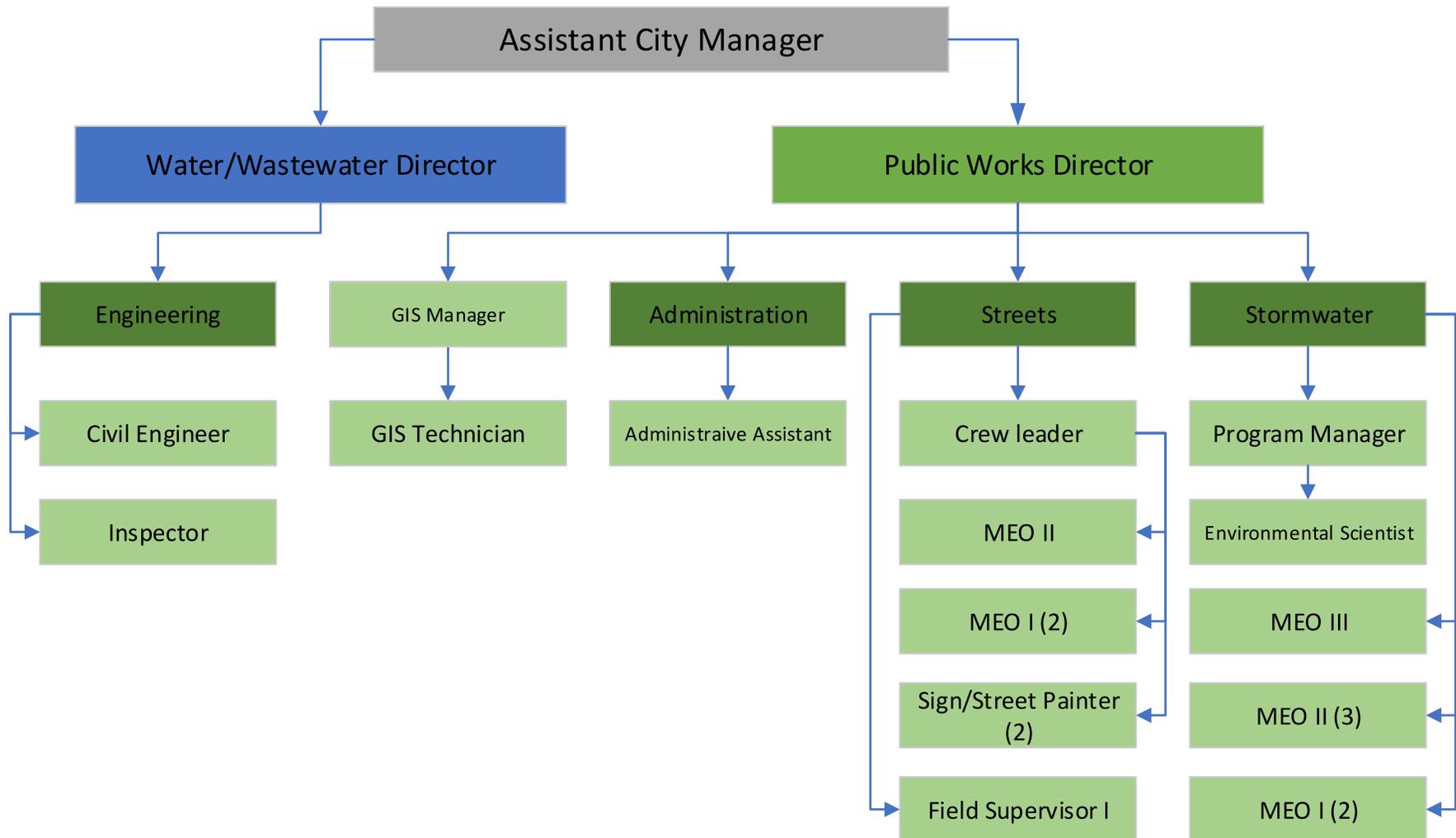
| DESCRIPTION                  | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026         | 2025-2026         | %         |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
|                              | ACTUAL            | BUDGET            | REVISED           | REQUESTED         | RECOMMENDED       |           |
| SALARIES                     | 10,258,278        | 11,061,600        | 11,061,600        | 11,250,700        | 11,250,700        | 2%        |
| OVERTIME                     | 941,196           | 761,100           | 761,100           | 962,700           | 962,700           | 26%       |
| FICA TAXES                   | 825,063           | 904,400           | 904,400           | 934,400           | 934,400           | 3%        |
| HEALTH INSURANCE             | 1,739,669         | 2,177,600         | 2,177,600         | 2,373,200         | 2,373,200         | 9%        |
| L I D INSURANCE              | 33,261            | 33,200            | 33,200            | 122,400           | 122,400           | 269%      |
| WORKERS COMPENSATION         | 693,514           | 729,500           | 729,500           | 739,700           | 739,700           | 1%        |
| EDUCATIONAL ASSISTANCE       | 58,227            | 70,000            | 70,000            | 131,300           | 131,300           | 88%       |
| PENSION                      | 1,282,212         | 1,744,600         | 1,744,600         | 1,682,900         | 1,682,900         | -4%       |
| OPEB                         | 92,998            | 108,800           | 108,800           | 110,700           | 110,700           | 2%        |
| <b>PERSONNEL COSTS</b>       | <b>15,924,417</b> | <b>17,590,800</b> | <b>17,590,800</b> | <b>18,308,000</b> | <b>18,308,000</b> | <b>4%</b> |
| <b>PERSONNEL</b>             |                   |                   |                   |                   |                   |           |
| BUDGETED FULL-TIME POSITIONS | 109               | 109               | 109               | 109               | 109               |           |
| BUDGETED PART-TIME POSITIONS | -                 | -                 | -                 | -                 | -                 |           |

**POLICE - EXTRA DUTY  
100-11-17-31-000**

| DESCRIPTION                  | 2023-2024            | 2024-2025            | 2024-2025            | 2025-2026            | 2025-2026            | %           |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
|                              | ACTUAL               | BUDGET               | REVISED              | REQUESTED            | RECOMMENDED          |             |
| SALARIES                     | 655,819              | 355,800              | 355,800              | 800,000              | 800,000              | 125%        |
| FICA TAXES                   | 49,538               | 27,200               | 27,200               | 61,200               | 61,200               | 125%        |
| WORKERS COMPENSATION         | 40,661               | 22,000               | 22,000               | 49,500               | 49,500               | 125%        |
| <b>PERSONNEL COSTS</b>       | <b>746,018</b>       | <b>405,000</b>       | <b>405,000</b>       | <b>910,700</b>       | <b>910,700</b>       | <b>125%</b> |
| <b>TOTAL PERSONNEL COSTS</b> | <b>\$ 20,032,724</b> | <b>\$ 21,925,600</b> | <b>\$ 21,925,600</b> | <b>\$ 24,004,300</b> | <b>\$ 24,004,300</b> | <b>9%</b>   |

|                              |       |       |       |       |       |  |
|------------------------------|-------|-------|-------|-------|-------|--|
| <b>TOTAL PERSONNEL</b>       |       |       |       |       |       |  |
| BUDGETED FULL-TIME POSITIONS | 145.0 | 145.0 | 145.0 | 147.0 | 147.0 |  |
| BUDGETED PART-TIME POSITIONS | 7.0   | 8.0   | 8.0   | 8.0   | 8.0   |  |

# PUBLIC WORKS



# Public Works

## DEPARTMENTAL VISION

The Public Works Department strives to enhance the quality of life of all residents by maintaining public works infrastructure and providing safe, reliable, effective services consistent with our mission for our City.

## MAJOR PROGRAMS

### *CAPITAL IMPROVEMENT PROJECTS*

**Objective:** The objective of this program is to provide upgrades and improvements to DPW's annual vehicle & equipment replacements, community sign refurbishments, MS4 inventory/inspections, miscellaneous emergency repairs to stormwater infrastructure.

### *SOLID WASTE COLLECTION & RECYCLING*

**Objective:** The primary objective of this program is to provide regular collection, transportation and disposal of municipal solid waste, recycling, hand trash, bulk household waste, yard waste and bulk yard waste for over 11,000 accounts. This consists of approximately 13,200 tons of municipal solid waste and approximately 1,000 tons of yard waste per year.

**Objective:** A secondary objective of this program is to provide timely delivery and maintenance of the City's automated containers to all customers so that solid waste and recycling can be collected efficiently.

### *STREET & STORMWATER MANAGEMENT*

**Objective:** A primary objective of this program is to manage the City's Municipal Separate Storm Sewer System (MS4) in such a way as to ensure that the standards and requirements of the City's National Pollutant Discharge Elimination System (NPDES) permit are met. Key elements of the NPDES permit include public outreach and education, an illicit discharge detection and elimination program / inventory, ensuring stormwater management during construction, providing post construction stormwater management controls, and implementing pollution prevention and good housekeeping measures.

**Objective:** A primary objective of this program is to perform preventative maintenance and repair on 139 miles of storm sewer and approximately 6,900 catch basins. In addition, this program involves the preventative maintenance and repair of tax ditches, City owned stormwater ponds and various areas adjacent to Silver Lake, to improve the water quality of all water bodies.

**Objective:** A primary objective of this program is to perform preventative maintenance and repair to 115 miles of street right-of-way which includes pavement, sidewalk and curbs, in order to provide safe methods of transportation.

**Objective:** A primary objective of this program is to perform annual street sweeping and seasonal leaf collection to the City's 115 miles of streets, which decrease debris from entering the water bodies.

### ***PUBLIC WORKS ADMINISTRATION***

**Objective:** The primary objective is to support DPW through the providing of customer service on behalf of all Divisions, processing work order requests, issuing press releases, processing payroll, overseeing the preparation and implementation of the Departmental budget and overseeing Departmental staffing and recruitment. These efforts are made so that our employees and customers have appropriate information to handle concerns.

### ***GEOGRAPHIC INFORMATION SYSTEMS (GIS)***

**Objective:** The primary objective is to provide citywide services including the administration and maintenance of our Enterprise GIS System which assists in the management of the City's various assets, data, and services. These efforts enable supervisors, managers, and citizens the ability to make more informed, logical decisions impacting the City of Dover.

# Public Works Admin

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 598,611             | 635,300             | 635,300              | 696,700                | 696,700                  | 10%         |
| MATERIALS & SUPPLIES        | 10,238              | 29,200              | 29,200               | 24,000                 | 24,000                   | -18%        |
| ADMINISTRATIVE EXPENDITURES | 7,863               | 6,200               | 6,200                | 22,800                 | 7,200                    | 16%         |
| OPERATING EXPENDITURES      | 616,713             | 670,700             | 670,700              | 743,500                | 727,900                  | 9%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 644,373</b>   | <b>\$ 670,700</b>   | <b>\$ 670,700</b>    | <b>\$ 743,500</b>      | <b>\$ 727,900</b>        | <b>9%</b>   |

**Highlights:**

One Administrative Assistant was moved from the General Fund to Wastewater – no change in location or duties, funding of position will be more in line with current duties.

PUBLIC WORKS - ADMINISTRATION  
100-12-18-10-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 328,034          | \$ 343,700          | \$ 343,700           | \$ 314,800             | \$ 314,800               | -8%         |
| OVERTIME                           | -                   | 800                 | 800                  | 400                    | 400                      | -50%        |
| TEMPORARY HELP                     | -                   | -                   | -                    | -                      | -                        | 0%          |
| FICA TAXES                         | 23,394              | 26,300              | 26,300               | 24,100                 | 24,100                   | -8%         |
| HEALTH INSURANCE                   | 84,519              | 109,900             | 109,900              | 101,200                | 101,200                  | -8%         |
| L I D INSURANCE                    | 1,638               | 2,000               | 2,000                | 3,100                  | 3,100                    | 55%         |
| WORKERS COMPENSATION               | 1,063               | 1,100               | 1,100                | 1,000                  | 1,000                    | -9%         |
| EDUCATIONAL ASSISTANCE             | 2,234               | 4,800               | 4,800                | 4,800                  | 4,800                    | 0%          |
| PENSION                            | 154,448             | 143,300             | 143,300              | 244,200                | 244,200                  | 70%         |
| OPEB                               | 3,280               | 3,400               | 3,400                | 3,100                  | 3,100                    | -9%         |
| <b>PERSONNEL COSTS</b>             | <b>598,611</b>      | <b>635,300</b>      | <b>635,300</b>       | <b>696,700</b>         | <b>696,700</b>           | <b>10%</b>  |
| FURNITURE/FIXTURES                 | 168                 | 7,000               | 7,000                | 10,000                 | 10,000                   | 43%         |
| OFFICE SUPPLIES                    | 2,296               | 2,800               | 2,800                | 2,800                  | 2,800                    | 0%          |
| PRINTING AND DUPLICATING           | 5,212               | 8,000               | 8,000                | 8,000                  | 8,000                    | 0%          |
| UNIFORM/UNIFORM ALLOW              | -                   | 300                 | 300                  | 300                    | 300                      | 0%          |
| SECURITY/SAFETY MATERIALS          | -                   | 200                 | 200                  | 200                    | 200                      | 0%          |
| COMPUTER SOFTWARE                  | -                   | 8,700               | 8,700                | -                      | -                        | -100%       |
| COMPUTER HARDWARE                  | 2,562               | 2,200               | 2,200                | 2,700                  | 2,700                    | 23%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>10,238</b>       | <b>29,200</b>       | <b>29,200</b>        | <b>24,000</b>          | <b>24,000</b>            | <b>-18%</b> |
| TELEPHONE/FAX                      | 3,714               | 2,200               | 2,200                | 3,800                  | 3,800                    | 73%         |
| SUBSCRIPTIONS AND DUES             | 881                 | 1,000               | 1,000                | 600                    | 600                      | -40%        |
| TRAINING/CONF/FOOD/TRAVEL          | 2,599               | 2,300               | 2,300                | 1,600                  | 1,600                    | -30%        |
| CONTRACTUAL SERVICES               | -                   | -                   | -                    | 15,600                 | 15,600                   | 100%        |
| GASOLINE                           | 214                 | 200                 | 200                  | 600                    | 600                      | 200%        |
| RADIO REPAIRS/MAINTENANCE          | 455                 | 500                 | 500                  | 600                    | 600                      | 20%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>7,863</b>        | <b>6,200</b>        | <b>6,200</b>         | <b>22,800</b>          | <b>22,800</b>            | <b>268%</b> |
| <b>OPERATING EXPENDITURES</b>      | <b>616,713</b>      | <b>670,700</b>      | <b>670,700</b>       | <b>743,500</b>         | <b>743,500</b>           | <b>11%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 644,373</b>   | <b>\$ 670,700</b>   | <b>\$ 670,700</b>    | <b>\$ 743,500</b>      | <b>\$ 743,500</b>        | <b>11%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 5.0                 | 5.0                 | 5.0                  | 5.0                    | 4.0                      |             |

# General Fund - Engineering

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 209,666             | 216,700             | 216,700              | 225,100                | 225,100                  | 4%          |
| MATERIALS & SUPPLIES        | 11,950              | 14,300              | 16,400               | 15,400                 | 15,400                   | 8%          |
| ADMINISTRATIVE EXPENDITURES | 30,335              | 61,900              | 59,800               | 63,000                 | 63,000                   | 2%          |
| OPERATING EXPENDITURES      | 251,951             | 292,900             | 292,900              | 303,500                | 303,500                  | 4%          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 293,273</b>   | <b>\$ 292,900</b>   | <b>\$ 292,900</b>    | <b>\$ 303,500</b>      | <b>\$ 303,500</b>        | <b>4%</b>   |

## Highlights:

No significant changes to divisional budget.

GENERAL FUND ENGINEERING  
100-12-26-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 145,446          | \$ 145,800          | \$ 145,800           | \$ 149,700             | \$ 149,700               | 3%          |
| OVERTIME                           | 2,201               | 1,800               | 1,800                | 2,500                  | 2,500                    | 39%         |
| FICA TAXES                         | 10,676              | 11,300              | 11,300               | 11,700                 | 11,700                   | 4%          |
| HEALTH INSURANCE                   | 39,397              | 46,600              | 46,600               | 48,500                 | 48,500                   | 4%          |
| L I D INSURANCE                    | 608                 | 600                 | 600                  | 1,200                  | 1,200                    | 100%        |
| WORKERS COMPENSATION               | 1,003               | 500                 | 500                  | 1,000                  | 1,000                    | 100%        |
| PENSION                            | 8,846               | 8,600               | 8,600                | 9,000                  | 9,000                    | 5%          |
| OPEB                               | 1,490               | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| <b>PERSONNEL COSTS</b>             | <b>209,666</b>      | <b>216,700</b>      | <b>216,700</b>       | <b>225,100</b>         | <b>225,100</b>           | <b>4%</b>   |
| UNIFORMS/UNIFORM ALLOW             | 325                 | 700                 | 700                  | 1,100                  | 1,100                    | 57%         |
| SECURITY/SAFETY MATERIALS          | -                   | 100                 | 100                  | 100                    | 100                      | 0%          |
| SMALL TOOLS                        | 1,700               | 2,900               | 2,900                | 1,800                  | 1,800                    | -38%        |
| COMPUTER SOFTWARE                  | 9,925               | 8,700               | 10,800               | 11,000                 | 11,000                   | 26%         |
| COMPUTER HARDWARE                  | -                   | 1,900               | 1,900                | 1,400                  | 1,400                    | -26%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>11,950</b>       | <b>14,300</b>       | <b>16,400</b>        | <b>15,400</b>          | <b>15,400</b>            | <b>8%</b>   |
| TELEPHONE/FAX                      | 1,638               | 1,500               | 1,500                | 1,900                  | 1,900                    | 27%         |
| TRAINING/CONF/FOOD/TRAVEL          | 85                  | 400                 | 400                  | 400                    | 400                      | 0%          |
| CONTRACTUAL SERVICES               | 27,615              | 59,000              | 56,900               | 59,000                 | 59,000                   | 0%          |
| GASOLINE                           | 997                 | 800                 | 800                  | 1,500                  | 1,500                    | 88%         |
| RADIO REPAIRS/MAINTENANCE          | -                   | 200                 | 200                  | 200                    | 200                      | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>30,335</b>       | <b>61,900</b>       | <b>59,800</b>        | <b>63,000</b>          | <b>63,000</b>            | <b>2%</b>   |
| <b>OPERATING EXPENDITURES</b>      | <b>251,951</b>      | <b>292,900</b>      | <b>292,900</b>       | <b>303,500</b>         | <b>303,500</b>           | <b>4%</b>   |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 293,273</b>   | <b>\$ 292,900</b>   | <b>\$ 292,900</b>    | <b>\$ 303,500</b>      | <b>\$ 303,500</b>        | <b>4%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 2.0                 | 2.0                 | 2.0                  | 2.0                    | 2.0                      |             |

# Streets

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 558,907             | 573,100             | 573,100              | 674,000                | 674,000                  | 18%         |
| MATERIALS & SUPPLIES        | 102,158             | 179,000             | 179,000              | 181,300                | 181,300                  | 1%          |
| ADMINISTRATIVE EXPENDITURES | 52,478              | 44,900              | 44,900               | 44,500                 | 44,500                   | -1%         |
| OPERATING EXPENDITURES      | 713,543             | 797,000             | 797,000              | 899,800                | 899,800                  | 13%         |
| CAPITAL OUTLAY              | 801,746             | 415,800             | 2,973,100            | 3,130,000              | 2,870,000                | 590%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,515,289</b> | <b>\$ 1,212,800</b> | <b>\$ 3,770,100</b>  | <b>\$ 4,029,800</b>    | <b>\$ 3,769,800</b>      | <b>211%</b> |

## Highlights:

Reinstitution of Street Program.

One vacancy to be filled in FY26.

**STREETS**  
**100-12-18-35-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 362,254          | \$ 359,400          | \$ 359,400           | \$ 389,000             | \$ 389,000               | 8%          |
| OVERTIME                           | 7,805               | 16,000              | 16,000               | 13,200                 | 13,200                   | -18%        |
| FICA TAXES                         | 27,679              | 28,700              | 28,700               | 30,800                 | 30,800                   | 7%          |
| HEALTH INSURANCE                   | 57,004              | 70,500              | 70,500               | 92,800                 | 92,800                   | 32%         |
| L I D INSURANCE                    | 1,810               | 1,900               | 1,900                | 3,400                  | 3,400                    | 79%         |
| WORKERS COMPENSATION               | 20,681              | 20,800              | 20,800               | 22,300                 | 22,300                   | 7%          |
| PENSION                            | 77,970              | 72,200              | 72,200               | 118,600                | 118,600                  | 64%         |
| OPEB                               | 3,704               | 3,600               | 3,600                | 3,900                  | 3,900                    | 8%          |
| <b>PERSONNEL COSTS</b>             | <b>558,907</b>      | <b>573,100</b>      | <b>573,100</b>       | <b>674,000</b>         | <b>674,000</b>           | <b>18%</b>  |
| PROGRAM EXPENSES/SUPPLIES          | 6,000               | 8,000               | 8,000                | 8,000                  | 8,000                    | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 2,515               | 3,400               | 3,400                | 4,800                  | 4,800                    | 41%         |
| SECURITY/SAFETY MATERIALS          | 3,070               | 3,400               | 3,400                | 3,400                  | 3,400                    | 0%          |
| SMALL TOOLS                        | 2,687               | 3,100               | 3,100                | 4,000                  | 4,000                    | 29%         |
| STREET REPAIRING MATERIAL          | 28,932              | 31,000              | 31,000               | 31,000                 | 31,000                   | 0%          |
| STREET SIGNS/MARKING               | 23,326              | 28,000              | 28,000               | 28,000                 | 28,000                   | 0%          |
| SAND AND SALT                      | -                   | 1,900               | 1,900                | 1,900                  | 1,900                    | 0%          |
| CITY BLDG MAINT SUPPLIES           | 602                 | 200                 | 200                  | 200                    | 200                      | 0%          |
| STORM CONTINGENCY                  | -                   | 100,000             | 100,000              | 100,000                | 100,000                  | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>102,158</b>      | <b>179,000</b>      | <b>179,000</b>       | <b>181,300</b>         | <b>181,300</b>           | <b>1%</b>   |
| TELEPHONE/FAX                      | 889                 | 900                 | 900                  | 900                    | 900                      | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 150                 | 2,000               | 2,000                | 300                    | 300                      | -85%        |
| CONSULTING FEES                    | -                   | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| CONTRACTUAL SERVICES               | 25,625              | 11,300              | 11,300               | 12,000                 | 12,000                   | 6%          |
| GASOLINE                           | 20,417              | 20,000              | 20,000               | 20,000                 | 20,000                   | 0%          |
| MAINT EPUIP REPAIRS/MAINT          | 2,212               | 6,700               | 6,700                | 6,700                  | 6,700                    | 0%          |
| RADIO REPAIRS/MAINTENANCE          | 3,185               | 3,000               | 3,000                | 3,600                  | 3,600                    | 20%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>52,478</b>       | <b>44,900</b>       | <b>44,900</b>        | <b>44,500</b>          | <b>44,500</b>            | <b>-1%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>713,543</b>      | <b>797,000</b>      | <b>797,000</b>       | <b>899,800</b>         | <b>899,800</b>           | <b>13%</b>  |
| TRUCKS - PURCHASE                  | 48,435              | 215,000             | 730,900              | 110,000                | 110,000                  | -49%        |
| OTHER EPUIPMENT PURCHASE           | 67,754              | 180,800             | 180,800              | 240,000                | 240,000                  | 33%         |
| CONSTRUCTION - PURCHASE            | 685,557             | 20,000              | 2,061,400            | 2,780,000              | 2,520,000                | 12500%      |
| <b>CAPITAL OUTLAY</b>              | <b>801,746</b>      | <b>415,800</b>      | <b>2,973,100</b>     | <b>3,130,000</b>       | <b>2,870,000</b>         | <b>590%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,515,289</b> | <b>\$ 1,212,800</b> | <b>\$ 3,770,100</b>  | <b>\$ 4,029,800</b>    | <b>\$ 3,769,800</b>      | <b>211%</b> |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 7.0                 | 7.0                 | 7.0                  | 7.0                    | 7.0                      |             |

# Stormwater

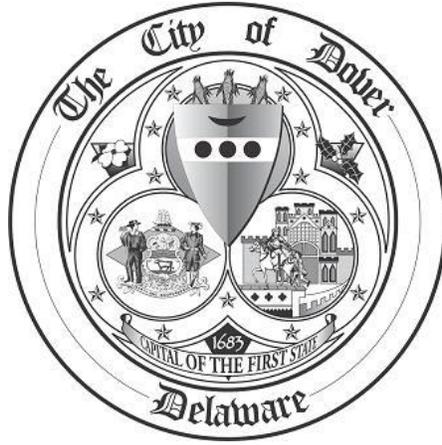
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 367,552             | 616,900             | 616,900              | 646,200                | 646,200                  | 5%          |
| MATERIALS & SUPPLIES        | 60,588              | 90,600              | 90,600               | 79,000                 | 79,000                   | -13%        |
| ADMINISTRATIVE EXPENDITURES | 280,019             | 313,700             | 313,700              | 384,700                | 379,700                  | 21%         |
| OPERATING EXPENDITURES      | 708,159             | 1,021,200           | 1,021,200            | 1,109,900              | 1,104,900                | 8%          |
| CAPITAL OUTLAY              | 925,452             | 2,249,000           | 4,366,100            | 3,310,000              | 3,124,000                | 47%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,633,611</b> | <b>\$ 3,270,200</b> | <b>\$ 5,387,300</b>  | <b>\$ 4,419,900</b>    | <b>\$ 4,414,900</b>      | <b>35%</b>  |

## Highlights:

Stormwater Utility model to be re-evaluated in FY26.

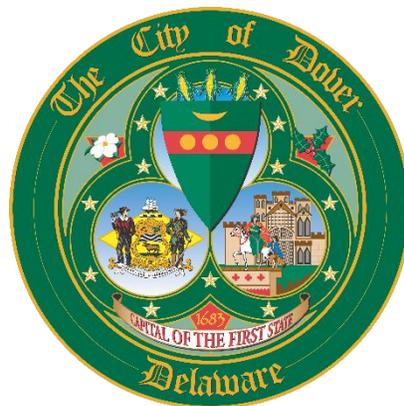
STORMWATER  
100-12-18-60-000

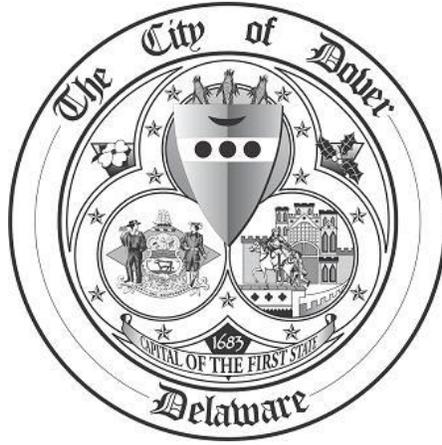
| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 255,495          | \$ 391,800          | \$ 391,800           | \$ 424,200             | \$ 424,200               | 8%          |
| OVERTIME                           | 4,847               | 11,400              | 11,400               | 10,200                 | 10,200                   | -11%        |
| FICA TAXES                         | 19,078              | 30,800              | 30,800               | 33,200                 | 33,200                   | 8%          |
| HEALTH INSURANCE                   | 52,266              | 131,000             | 131,000              | 120,300                | 120,300                  | -8%         |
| L I D INSURANCE                    | 1,214               | 2,200               | 2,200                | 4,100                  | 4,100                    | 86%         |
| WORKERS COMPENSATION               | 11,537              | 16,600              | 16,600               | 18,100                 | 18,100                   | 9%          |
| PENSION                            | 20,510              | 29,200              | 29,200               | 31,900                 | 31,900                   | 9%          |
| OPEB                               | 2,605               | 3,900               | 3,900                | 4,200                  | 4,200                    | 8%          |
| <b>PERSONNEL COSTS</b>             | <b>367,552</b>      | <b>616,900</b>      | <b>616,900</b>       | <b>646,200</b>         | <b>646,200</b>           | <b>5%</b>   |
| PROGRAM EXPENSES/SUPPLIES          | 24,600              | 56,500              | 56,500               | 38,500                 | 38,500                   | -32%        |
| UNIFORMS/UNIFORM ALLOW             | 1,911               | 3,400               | 3,400                | 5,000                  | 5,000                    | 47%         |
| SECURITY/SAFETY MATERIALS          | 783                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| SMALL TOOLS                        | 5,769               | 2,500               | 2,500                | 3,500                  | 3,500                    | 40%         |
| STREET CLEANING SUPPLIES           | 4,994               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| STORM SEWER SUPPLIES               | 20,000              | 21,200              | 21,200               | 25,000                 | 25,000                   | 18%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>60,588</b>       | <b>90,600</b>       | <b>90,600</b>        | <b>79,000</b>          | <b>79,000</b>            | <b>-13%</b> |
| TELEPHONE/FAX                      | 890                 | 900                 | 900                  | 900                    | 900                      | 0%          |
| ADVERTISEMENT                      | 1,099               | 1,100               | 1,100                | 2,100                  | 2,100                    | 91%         |
| TRAINING/CONF/FOOD/TRAVEL          | 265                 | 3,000               | 3,000                | 2,100                  | 2,100                    | -30%        |
| CONSULTING FEES                    | 5,300               | 10,000              | 10,000               | 39,400                 | 39,400                   | 294%        |
| CONTRACTUAL SERVICES               | 208,370             | 218,700             | 218,700              | 254,700                | 254,700                  | 16%         |
| ENVIRONMENTAL EXPENSES             | 1,926               | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| AGENCY BILLING-TEMP HELP           | 21,699              | 30,000              | 30,000               | 30,000                 | 30,000                   | 0%          |
| GASOLINE                           | 32,570              | 40,000              | 40,000               | 40,000                 | 35,000                   | -13%        |
| MAINT EPUIP REPAIRS/MAINT          | 5,171               | 5,400               | 5,400                | 10,000                 | 10,000                   | 85%         |
| RADIO REPAIRS/MAINTENANCE          | 2,730               | 2,600               | 2,600                | 3,500                  | 3,500                    | 35%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>280,019</b>      | <b>313,700</b>      | <b>313,700</b>       | <b>384,700</b>         | <b>379,700</b>           | <b>21%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>708,159</b>      | <b>1,021,200</b>    | <b>1,021,200</b>     | <b>1,109,900</b>       | <b>1,104,900</b>         | <b>8%</b>   |
| CONSTRUCTION - PURCHASE            | 925,452             | 2,249,000           | 4,366,100            | 3,310,000              | 3,124,000                | 39%         |
| <b>CAPITAL OUTLAY</b>              | <b>925,452</b>      | <b>2,249,000</b>    | <b>4,366,100</b>     | <b>3,310,000</b>       | <b>3,124,000</b>         | <b>39%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,633,611</b> | <b>\$ 3,270,200</b> | <b>\$ 5,387,300</b>  | <b>\$ 4,419,900</b>    | <b>\$ 4,228,900</b>      | <b>29%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 8.0                 | 8.0                 | 8.0                  | 8.0                    | 8.0                      |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# SANITATION

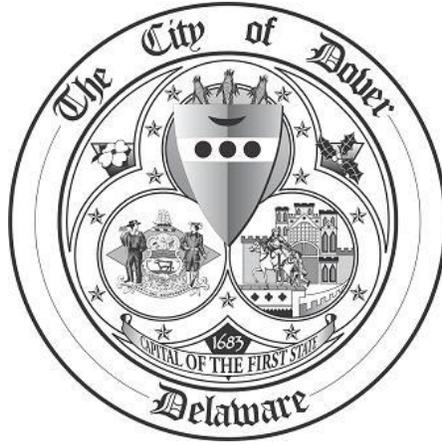




**THIS PAGE INTENTIONALLY LEFT BLANK**

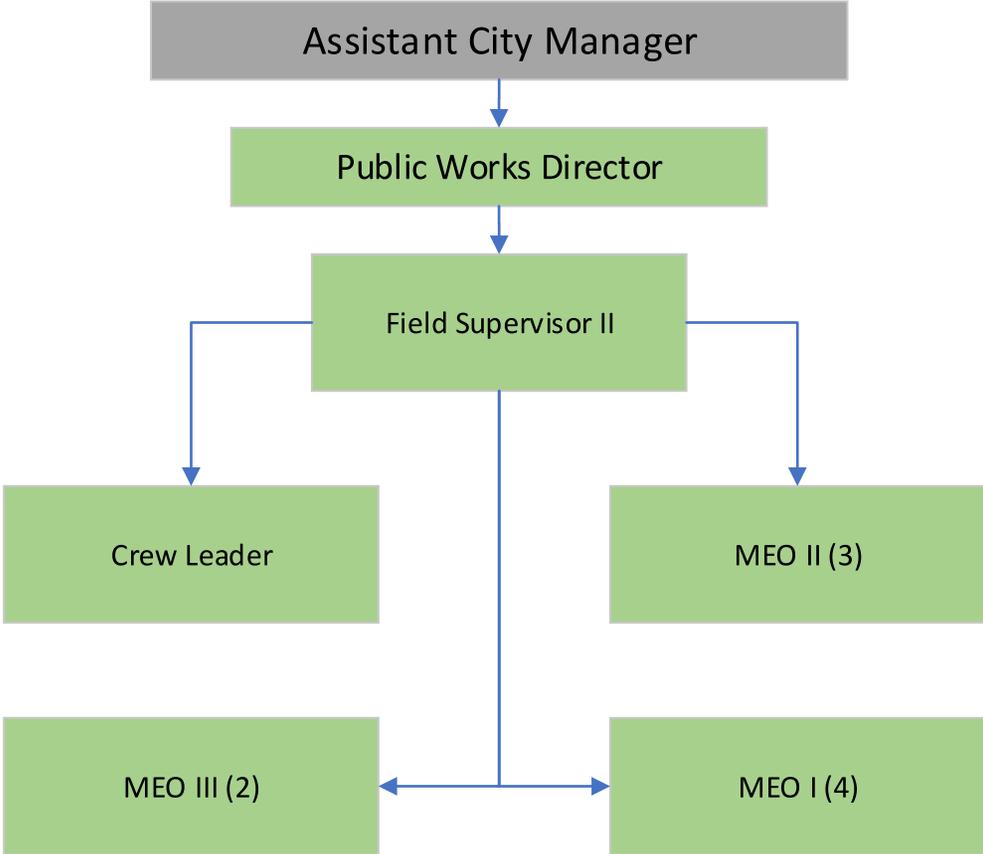
**SANITATION  
FUND BUDGET  
REVIEW**

**Fiscal Year 2025-2026**



**THIS PAGE INTENTIONALLY LEFT BLANK**

# SANITATION



# Sanitation

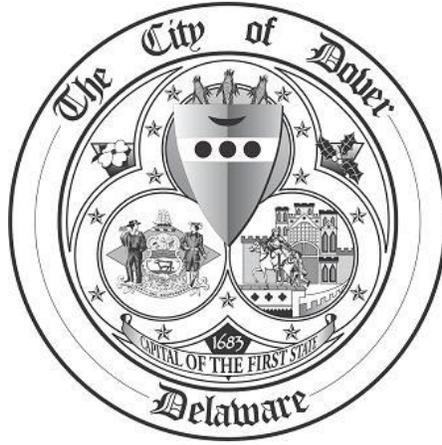
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 959,434             | 1,094,000           | 1,094,000            | 1,291,200              | 1,291,200                | 18%         |
| MATERIALS & SUPPLIES        | 46,549              | 53,600              | 53,600               | 53,800                 | 53,800                   | 0%          |
| ADMINISTRATIVE EXPENDITURES | 1,636,000           | 1,993,000           | 1,993,000            | 1,943,500              | 1,923,500                | -3%         |
| OPERATING EXPENSES          | 2,641,982           | 3,140,600           | 3,140,600            | 3,288,500              | 3,268,500                | 4%          |
| CAPITAL OUTLAY              | 982,109             | 739,000             | 1,191,000            | 735,000                | 735,000                  | -1%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 3,624,091</b> | <b>\$ 3,879,600</b> | <b>\$ 4,331,600</b>  | <b>\$ 4,023,500</b>    | <b>\$ 4,003,500</b>      | <b>3%</b>   |

## Highlights:

One vacancy to be filled in FY26.

**SANITATION**  
**100-12-18-50-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 534,732          | \$ 597,200          | \$ 597,200           | \$ 638,900             | \$ 638,900               | 7%          |
| OVERTIME                           | 11,270              | 21,000              | 21,000               | 17,000                 | 17,000                   | -19%        |
| FICA TAXES                         | 39,157              | 47,300              | 47,300               | 50,200                 | 50,200                   | 6%          |
| HEALTH INSURANCE                   | 131,519             | 190,300             | 190,300              | 205,500                | 205,500                  | 8%          |
| L I D INSURANCE                    | 2,696               | 3,100               | 3,100                | 5,600                  | 5,600                    | 81%         |
| WORKERS COMPENSATION               | 30,259              | 34,200              | 34,200               | 36,200                 | 36,200                   | 6%          |
| PENSION                            | 204,340             | 194,900             | 194,900              | 331,400                | 331,400                  | 70%         |
| OPEB                               | 5,462               | 6,000               | 6,000                | 6,400                  | 6,400                    | 7%          |
| <b>PERSONNEL COSTS</b>             | <b>959,434</b>      | <b>1,094,000</b>    | <b>1,094,000</b>     | <b>1,291,200</b>       | <b>1,291,200</b>         | <b>18%</b>  |
| PROGRAM EXPENSES/SUPPLIES          | 40,907              | 44,000              | 44,000               | 44,000                 | 44,000                   | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 3,473               | 5,500               | 5,500                | 7,100                  | 7,100                    | 29%         |
| SECURITY/SAFETY MATERIALS          | 1,619               | 1,700               | 1,700                | 1,700                  | 1,700                    | 0%          |
| SMALL TOOLS                        | 412                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| CITY BLDG MAINT SUPPLIES           | 137                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>46,549</b>       | <b>53,600</b>       | <b>53,600</b>        | <b>53,800</b>          | <b>53,800</b>            | <b>0%</b>   |
| TELEPHONE/FAX                      | 553                 | 500                 | 500                  | 600                    | 600                      | 20%         |
| ADVERTISEMENT                      | 6,376               | 6,400               | 6,400                | 6,800                  | 6,800                    | 6%          |
| TRAINING/CONF/FOOD/TRAVEL          | 100                 | 3,500               | 3,500                | 800                    | 800                      | -77%        |
| CONTRACTUAL SERVICES               | 1,473,964           | 1,782,700           | 1,782,700            | 1,734,600              | 1,734,600                | -3%         |
| ENVIRONMENTAL EXPENSES             | 114                 | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| AGENCY BILLING-TEMP HELP           | 51,033              | 58,500              | 58,500               | 58,500                 | 58,500                   | 0%          |
| GASOLINE                           | 100,219             | 134,000             | 134,000              | 134,000                | 114,000                  | -15%        |
| MAINT EQUIP REPAIRS/MAINT          | -                   | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| RADIO REPAIRS/MAINTENANCE          | 3,640               | 3,400               | 3,400                | 4,200                  | 4,200                    | 24%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>1,636,000</b>    | <b>1,993,000</b>    | <b>1,993,000</b>     | <b>1,943,500</b>       | <b>1,923,500</b>         | <b>-3%</b>  |
| <b>OPERATING EXPENSES</b>          | <b>2,641,982</b>    | <b>3,140,600</b>    | <b>3,140,600</b>     | <b>3,288,500</b>       | <b>3,268,500</b>         | <b>4%</b>   |
| TRUCKS - PURCHASE                  | 982,109             | 739,000             | 1,191,000            | 735,000                | 735,000                  | -1%         |
| <b>CAPITAL OUTLAY</b>              | <b>982,109</b>      | <b>739,000</b>      | <b>1,191,000</b>     | <b>735,000</b>         | <b>735,000</b>           | <b>-1%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 3,624,091</b> | <b>\$ 3,879,600</b> | <b>\$ 4,331,600</b>  | <b>\$ 4,023,500</b>    | <b>\$ 4,003,500</b>      | <b>3%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 11.0                | 11.0                | 11.0                 | 11.0                   | 11.0                     |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

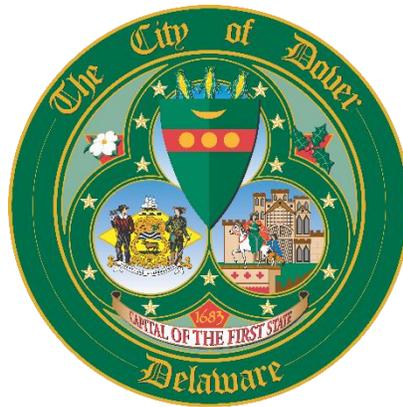
# PUBLIC UTILITIES WATER

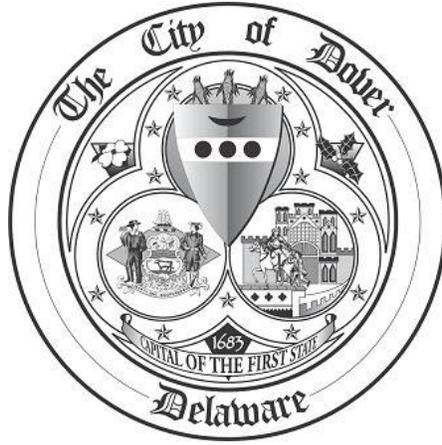
**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

*WATER ENGINEERING & INSPECTIONS*

*WATER MAINTENANCE*

*WATER TREATMENT PLANT*

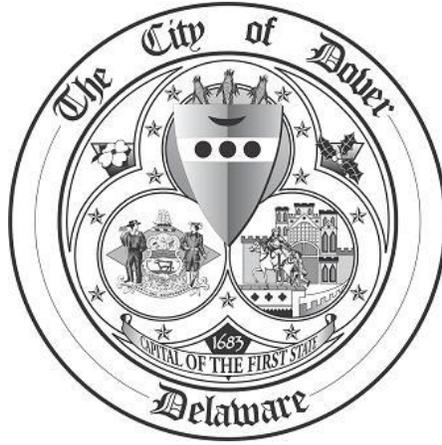




**THIS PAGE INTENTIONALLY LEFT BLANK**

# **WATER FUND BUDGET REVIEW**

**Fiscal Year 2025-2026**



**THIS PAGE INTENTIONALLY LEFT BLANK**

# WATER

Assistant City Manager

Water & Wastewater Director

Asst. Water & Wastewater Director

Engineering

Water Maintenance

Water Treatment & Production

Water Civil Engineer

Water/Wastewater Maintenance Supervisor

Water Production Supervisor

Construction Manager

Utility Construction Crew Leader

WTP Operator III (4)

HEO I

WTP Operator II (5)

MEO II (2)

Utility Maintenance Mechanic II

Water Service Person

MEO I

WTP Operator I (2)

# Department of Water & Wastewater

## DEPARTMENTAL VISION

To provide services that are an integral part of our community and citizens' everyday lives including Water and Wastewater Management, Water Treatment & Production and Engineering & Inspections services. The Department of Water & Wastewater (DWW) shall provide quality and effective services upon which the health, safety, and comfort of this community greatly depend.

## DEPARTMENTAL MISSION STATEMENT

To enhance the quality of life in our community by providing safe, reliable, high-quality water and wastewater services with comprehensive engineering and inspections through skilled, team-oriented and diverse employees.

## MAJOR PROGRAMS

### ***CAPITAL IMPROVEMENT PROJECTS***

**Objective:** The objective of this program is to provide upgrades and improvements to DWW Water, Wastewater, Street and Stormwater Fund assets including annual vehicle & equipment replacements, street, concrete and alley repair, stormwater improvement projects, inflow and infiltration removal projects, pump station replacements and upgrades, and miscellaneous emergency repairs of wastewater infrastructure, water quality improvements, wellhead redevelopment, and miscellaneous emergency repairs of water infrastructure as well as planned upgrades and additions to critical infrastructure such as the treatment plant, wells and tanks.

### ***WATER MANAGEMENT***

**Objective:** A primary objective of this program is to perform preventative maintenance and repair on approximately 233 miles of water main, 12,000 services within the right-of-way and 9,500 valves. This includes biannual flushing of the water system to improve the water quality for our customers.

**Objective:** A primary objective of this program is to provide preventative maintenance and repair to approximately 1,800 fire hydrants to ensure availability and proper functioning in times of need.

**Objective:** A primary objective of this program is to install, repair, replace and inspect over 12,000 water meters to ensure effective monitoring of the water system. Ensuring properly functioning meters allows the City to also become aware of significant water loss within the water system and conduct an investigation as required.

### ***WATER TREATMENT & PRODUCTION***

**Objective:** A primary objective of this program is to operate and maintain 21 production wells (producing over 1.9 billion gallons of water per year), 16 treatment facilities, and 7 elevated storage tanks (with a total capacity of 5.25 million gallons) in order to provide drinking water to the City of Dover. Performing regular maintenance on these assets improves system reliability resulting in a dependable product source to our customers.

**Objective:** A primary objective of this program is to perform sampling of the drinking water at various locations throughout the City. An average of over 1,800 routing analyses are performed on our drinking water every month to ensure regulatory compliance and operational efficiency.

### ***WASTEWATER MANAGEMENT***

**Objective:** A primary objective of this program is to perform preventative maintenance and repair on approximately 160 miles of gravity sanitary sewer main, 12,000 sanitary sewer laterals within the right-of-way, 30 miles of force main and 3,700 manholes. This includes regular jetting of the gravity sanitary sewer mains and video inspection and evaluations as needed. This preventative maintenance work aids in decreasing the probability of blockages within the wastewater system.

**Objective:** A primary objective of this program is to provide preventative maintenance and repair to 45 pumping stations to ensure proper functioning and transmission of flow to the Kent County Wastewater System as well as decreasing the probability of station failure and impacts to the environment.

***ENGINEERING & INSPECTIONS***

**Objective:** A primary objective is to provide capital improvement project design services as well as consultant oversight to ensure the most cost-effective projects are being constructed and implemented.

**Objective:** A primary objective is to provide engineering analyses, Renovation Permit review, City Right-of-Way Permit review, engineering site plan / subdivision plan review, State Utility Permit completion and operation Division assistance with improvement development, which will increase operational efficiency to both the workforce and customers.

# Water - Engineering

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 254,428             | 347,100             | 347,100              | 350,400                | 350,400                  | 1%          |
| MATERIALS & SUPPLIES        | 23,898              | 25,300              | 25,300               | 41,600                 | 41,600                   | 64%         |
| ADMINISTRATIVE EXPENDITURES | 19,820              | 53,300              | 53,300               | 24,600                 | 24,600                   | -54%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 339,468</b>   | <b>\$ 452,600</b>   | <b>\$ 452,600</b>    | <b>\$ 416,600</b>      | <b>\$ 416,600</b>        | <b>-8%</b>  |

## Highlights:

Administrative Expenditure decrease due to completion of FY25 Rate Study.

Material & Supplies Expenditure increase due to ESRI services.

**WATER ENGINEERING**  
**400-40-26-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %           |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
|                                    |                     |                     |                      |                        |                          | CHANGE      |
| SALARIES                           | \$ 153,951          | \$ 235,000          | \$ 235,000           | \$ 239,300             | \$ 239,300               | 2%          |
| FICA TAXES                         | 9,277               | 15,300              | 15,300               | 15,500                 | 15,500                   | 1%          |
| HEALTH INSURANCE                   | 17,288              | 32,300              | 32,300               | 33,600                 | 33,600                   | 4%          |
| L I D INSURANCE                    | 764                 | 900                 | 900                  | 1,800                  | 1,800                    | 100%        |
| WORKERS COMPENSATION               | 7,037               | 1,000               | 1,000                | 9,300                  | 9,300                    | 830%        |
| EDUCATIONAL ASSISTANCE             | -                   | -                   | -                    | 9,900                  | 9,900                    | 100%        |
| PENSION                            | 64,569              | 60,600              | 60,600               | 39,000                 | 39,000                   | -36%        |
| OPEB                               | 1541.6              | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| <b>PERSONNEL COSTS</b>             | <b>254,428</b>      | <b>347,100</b>      | <b>347,100</b>       | <b>350,400</b>         | <b>350,400</b>           | <b>1%</b>   |
| OFFICE SUPPLIES                    | 1,767               | 4,500               | 4,500                | 5,500                  | 5,500                    | 22%         |
| UNIFORMS/UNIFORM ALLOW             | 444                 | 700                 | 700                  | 600                    | 600                      | -14%        |
| BOOKS                              | -                   | 300                 | 300                  | 300                    | 300                      | 0%          |
| SECURITY/SAFETY MATERIALS          | 94                  | 100                 | 100                  | 100                    | 100                      | 0%          |
| SMALL TOOLS                        | 189                 | 200                 | 200                  | 200                    | 200                      | 0%          |
| COMPUTER SOFTWARE                  | 20,054              | 19,500              | 19,500               | 33,500                 | 33,500                   | 72%         |
| COMPUTER HARDWARE                  | 1,350               | -                   | -                    | 1,400                  | 1,400                    | 100%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>23,898</b>       | <b>25,300</b>       | <b>25,300</b>        | <b>41,600</b>          | <b>41,600</b>            | <b>64%</b>  |
| TELEPHONE/FAX                      | 2,805               | 2,600               | 2,600                | 1,900                  | 1,900                    | -27%        |
| SUBSCRIPTIONS AND DUES             | 649                 | 900                 | 900                  | 900                    | 900                      | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 225                 | 800                 | 800                  | 1,600                  | 1,600                    | 100%        |
| CONTRACTUAL SERVICES               | 13,886              | 46,800              | 46,800               | 18,000                 | 18,000                   | -62%        |
| GASOLINE                           | 2,255               | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| RADIO REPAIRS/MAINTENANCE          | -                   | 200                 | 200                  | 200                    | 200                      | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>19,820</b>       | <b>53,300</b>       | <b>53,300</b>        | <b>24,600</b>          | <b>24,600</b>            | <b>-54%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 339,468</b>   | <b>\$ 452,600</b>   | <b>\$ 452,600</b>    | <b>\$ 416,600</b>      | <b>\$ 416,600</b>        | <b>-8%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 2.5                 | 2.5                 | 2.5                  | 2.5                    | 2.5                      |             |

# Water Management

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 628,163             | 739,200             | 739,200              | 818,100                | 818,100                  | 11%         |
| MATERIALS & SUPPLIES        | 95,999              | 102,200             | 102,200              | 104,100                | 104,100                  | 2%          |
| ADMINISTRATIVE EXPENDITURES | 41,113              | 39,900              | 39,900               | 45,000                 | 45,000                   | 13%         |
| OPERATING EXPENDITURES      | 765,276             | 881,300             | 881,300              | 967,200                | 967,200                  | 10%         |
| CAPITAL OUTLAY              | 2,059,817           | 3,456,700           | 7,886,700            | 3,037,600              | 3,037,600                | -12%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,825,092</b> | <b>\$ 4,338,000</b> | <b>\$ 8,768,000</b>  | <b>\$ 4,004,800</b>    | <b>\$ 4,004,800</b>      | <b>-8%</b>  |

## Highlights:

New Water Service person included for FY26.

**WATER MAINTENANCE**  
**400-40-68-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 381,681          | \$ 413,900          | \$ 413,900           | \$ 497,800             | \$ 497,800               | 20%         |
| OVERTIME                           | 15,140              | 19,000              | 19,000               | 16,700                 | 16,700                   | -12%        |
| FICA TAXES                         | 29,610              | 33,100              | 33,100               | 39,300                 | 39,300                   | 19%         |
| HEALTH INSURANCE                   | 68,736              | 97,800              | 97,800               | 122,700                | 122,700                  | 25%         |
| L I D INSURANCE                    | 1,743               | 2,000               | 2,000                | 4,100                  | 4,100                    | 105%        |
| WORKERS COMPENSATION               | 20,589              | 24,000              | 24,000               | 28,500                 | 28,500                   | 19%         |
| PENSION                            | 108,761             | 145,300             | 145,300              | 104,200                | 104,200                  | -28%        |
| OPEB                               | 1,903               | 4,100               | 4,100                | 4,800                  | 4,800                    | 17%         |
| <b>PERSONNEL COSTS</b>             | <b>628,163</b>      | <b>739,200</b>      | <b>739,200</b>       | <b>818,100</b>         | <b>818,100</b>           | <b>11%</b>  |
| MEDICAL SUP & PHYSICALS            | -                   | 600                 | 600                  | 600                    | 600                      | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 1,825               | 3,100               | 3,100                | 4,000                  | 4,000                    | 29%         |
| SECURITY/SAFETY MATERIALS          | 4,086               | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| SMALL TOOLS                        | 3,105               | 5,500               | 5,500                | 5,500                  | 5,500                    | 0%          |
| COMPUTER HARDWARE                  | 1,380               | -                   | -                    | -                      | -                        | 0%          |
| WATER/SEWER SYSTEM SUP             | 43,717              | 62,000              | 62,000               | 55,000                 | 55,000                   | -11%        |
| METERS/METER SUPPLIES              | 41,886              | 30,000              | 30,000               | 38,000                 | 38,000                   | 27%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>95,999</b>       | <b>102,200</b>      | <b>102,200</b>       | <b>104,100</b>         | <b>104,100</b>           | <b>2%</b>   |
| TELEPHONE/FAX                      | 4,574               | 3,600               | 3,600                | 5,900                  | 5,900                    | 64%         |
| ADVERTISEMENT                      | 4,847               | 4,800               | 4,800                | 5,700                  | 5,700                    | 19%         |
| SUBSCRIPTIONS AND DUES             | 3,567               | 4,900               | 4,900                | 3,800                  | 3,800                    | -22%        |
| TRAINING/CONF/FOOD/TRAVEL          | 710                 | 2,900               | 2,900                | 1,400                  | 1,400                    | -52%        |
| CONSULTING FEES                    | 625                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| CONTRACTUAL SERVICES               | 9,691               | 6,400               | 6,400                | 9,400                  | 9,400                    | 47%         |
| GASOLINE                           | 13,004              | 12,000              | 12,000               | 13,000                 | 13,000                   | 8%          |
| MAINT EQUIP REPAIRS/MAINT          | -                   | 500                 | 500                  | 500                    | 500                      | 0%          |
| RADIO REPAIRS/MAINTENANCE          | 4,095               | 3,800               | 3,800                | 4,300                  | 4,300                    | 13%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>41,113</b>       | <b>39,900</b>       | <b>39,900</b>        | <b>45,000</b>          | <b>45,000</b>            | <b>13%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>765,276</b>      | <b>881,300</b>      | <b>881,300</b>       | <b>967,200</b>         | <b>967,200</b>           | <b>10%</b>  |
| TRUCKS - PURCHASE                  | 41,322              | -                   | -                    | -                      | -                        | 0%          |
| OTHER EQUIP - PURCHASE             | 9,500               | 70,000              | 100,000              | 18,400                 | 18,400                   | -74%        |
| CONSTRUCTION - PURCHASE            | 2,008,995           | 3,386,700           | 7,786,700            | 3,019,200              | 3,019,200                | -11%        |
| <b>CAPITAL OUTLAY</b>              | <b>2,059,817</b>    | <b>3,456,700</b>    | <b>7,886,700</b>     | <b>3,037,600</b>       | <b>3,037,600</b>         | <b>-12%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 2,825,092</b> | <b>\$ 4,338,000</b> | <b>\$ 8,768,000</b>  | <b>\$ 4,004,800</b>    | <b>\$ 4,004,800</b>      | <b>-8%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 6.0                 | 6.0                 | 6.0                  | 7.0                    | 7.0                      |             |

# Water Treatment Plant

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,743,751           | 1,786,300           | 1,786,300            | 1,800,300              | 1,800,300                | 1%          |
| MATERIALS & SUPPLIES        | 287,585             | 364,600             | 364,600              | 416,000                | 416,000                  | 14%         |
| ADMINISTRATIVE EXPENDITURES | 682,119             | 1,050,600           | 1,050,600            | 881,100                | 881,100                  | -16%        |
| OPERATING EXPENDITURES      | 2,713,454           | 3,201,500           | 3,201,500            | 3,097,400              | 3,097,400                | -3%         |
| CAPITAL OUTLAY              | 132,187             | 885,000             | 956,800              | 5,682,000              | 5,682,000                | 494%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,845,641</b> | <b>\$ 4,086,500</b> | <b>\$ 4,158,300</b>  | <b>\$ 8,779,400</b>    | <b>\$ 8,779,400</b>      | <b>111%</b> |

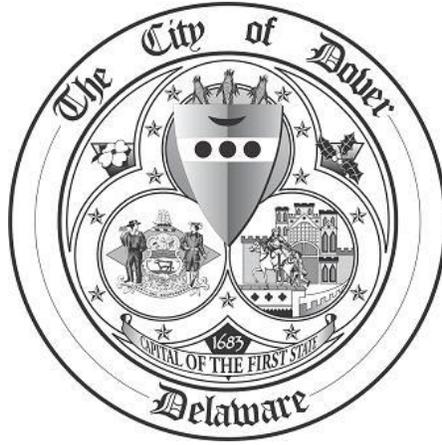
## Highlights:

Added Career Ladder for Water Treatment & Production employees.

One vacancy to be filled in FY26.

**WATER TREATMENT PLANT  
400-40-76-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 1,006,124        | \$ 1,026,300        | \$ 1,026,300         | \$ 1,114,900           | \$ 1,114,900             | 9%          |
| OVERTIME                           | 23,617              | 52,400              | 52,400               | 35,700                 | 35,700                   | -32%        |
| FICA TAXES                         | 75,340              | 82,500              | 82,500               | 88,000                 | 88,000                   | 7%          |
| HEALTH INSURANCE                   | 208,603             | 264,300             | 264,300              | 289,400                | 289,400                  | 9%          |
| L I D INSURANCE                    | 4,626               | 4,300               | 4,300                | 8,700                  | 8,700                    | 102%        |
| WORKERS COMPENSATION               | 55,652              | 59,800              | 59,800               | 63,700                 | 63,700                   | 7%          |
| PENSION                            | 360,412             | 286,500             | 286,500              | 189,000                | 189,000                  | -34%        |
| OPEB                               | 9,377               | 10,200              | 10,200               | 10,900                 | 10,900                   | 7%          |
| <b>PERSONNEL COSTS</b>             | <b>1,743,751</b>    | <b>1,786,300</b>    | <b>1,786,300</b>     | <b>1,800,300</b>       | <b>1,800,300</b>         | <b>1%</b>   |
| CUSTODIAL                          | 42                  | 100                 | 100                  | 100                    | 100                      | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 6,293               | 8,800               | 8,800                | 10,300                 | 10,300                   | 17%         |
| SECURITY/SAFETY MATERIALS          | 6,571               | 3,300               | 3,300                | 3,300                  | 3,300                    | 0%          |
| SMALL TOOLS                        | 5,480               | 6,700               | 6,700                | 12,000                 | 12,000                   | 79%         |
| CHEMICALS & ADDITIVES              | 233,497             | 307,600             | 307,600              | 342,300                | 342,300                  | 11%         |
| COMPUTER SOFTWARE                  | 500                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| COMPUTER HARDWARE                  | -                   | 2,500               | 2,500                | 900                    | 900                      | -64%        |
| CITY BLDG MAINT SUPPLIES           | 15,069              | 13,700              | 13,700               | 12,100                 | 12,100                   | -12%        |
| WELL SUPPLIES/REHAB                | 20,133              | 21,400              | 21,400               | 34,500                 | 34,500                   | 61%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>287,585</b>      | <b>364,600</b>      | <b>364,600</b>       | <b>416,000</b>         | <b>416,000</b>           | <b>14%</b>  |
| TELEPHONE/FAX                      | 1,671               | 1,100               | 1,100                | 1,600                  | 1,600                    | 45%         |
| ELECTRICITY                        | 395,641             | 432,000             | 432,000              | 458,000                | 458,000                  | 6%          |
| HEATING OIL/GAS                    | 3,565               | 5,000               | 5,000                | 5,000                  | 5,000                    | 0%          |
| ADVERTISEMENT                      | 623                 | 1,900               | 1,900                | 2,000                  | 2,000                    | 5%          |
| SUBSCRIPTIONS AND DUES             | 600                 | 25,700              | 25,700               | 700                    | 700                      | -97%        |
| TRAINING/CONF/FOOD/TRAVEL          | 2,838               | 3,500               | 3,500                | 3,900                  | 3,900                    | 11%         |
| CONTRACTUAL SERVICES               | 215,503             | 523,400             | 523,400              | 345,300                | 345,300                  | -34%        |
| GASOLINE                           | 15,775              | 19,100              | 19,100               | 17,000                 | 17,000                   | -11%        |
| OTHER EQUIP REPAIRS/MAINT          | 39,638              | 32,400              | 32,400               | 39,800                 | 39,800                   | 23%         |
| RADIO REPAIRS/MAINTENANCE          | 6,265               | 6,500               | 6,500                | 7,800                  | 7,800                    | 20%         |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>682,119</b>      | <b>1,050,600</b>    | <b>1,050,600</b>     | <b>881,100</b>         | <b>881,100</b>           | <b>-16%</b> |
| <b>OPERATING EXPENDITURES</b>      | <b>2,713,454</b>    | <b>3,201,500</b>    | <b>3,201,500</b>     | <b>3,097,400</b>       | <b>3,097,400</b>         | <b>-3%</b>  |
| TRUCKS - PURCHASE                  | 46,487              | -                   | -                    | -                      | -                        | 0%          |
| CONSTRUCTION PURCHASES             | 85,700              | 885,000             | 956,800              | 5,682,000              | 5,682,000                | 494%        |
| <b>CAPITAL OUTLAY</b>              | <b>132,187</b>      | <b>885,000</b>      | <b>956,800</b>       | <b>5,682,000</b>       | <b>5,682,000</b>         | <b>494%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 2,845,641</b> | <b>\$ 4,086,500</b> | <b>\$ 4,158,300</b>  | <b>\$ 8,779,400</b>    | <b>\$ 8,779,400</b>      | <b>111%</b> |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 14.0                | 14.0                | 14.0                 | 14.0                   | 14.0                     |             |



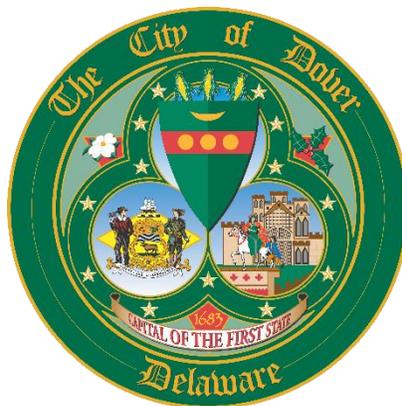
**THIS PAGE INTENTIONALLY LEFT BLANK**

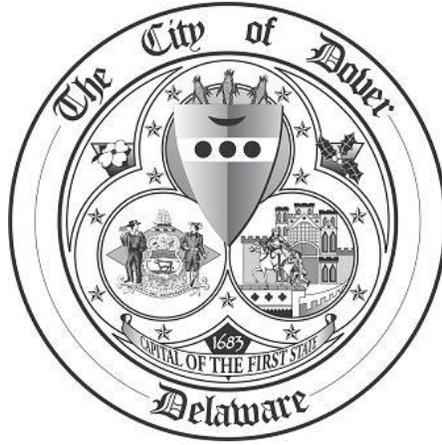
# PUBLIC UTILITIES WASTEWATER

**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

*WASTEWATER ENGINEERING & INSPECTIONS*

*WASTEWATER MAINTENANCE*

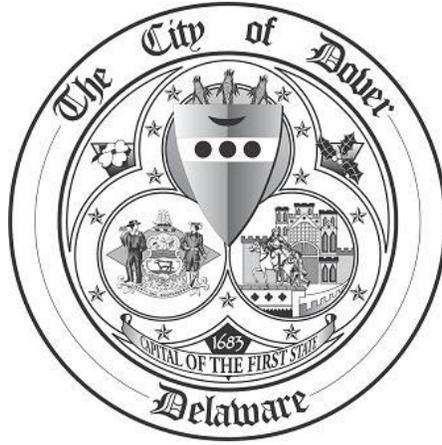




**THIS PAGE INTENTIONALLY LEFT BLANK**

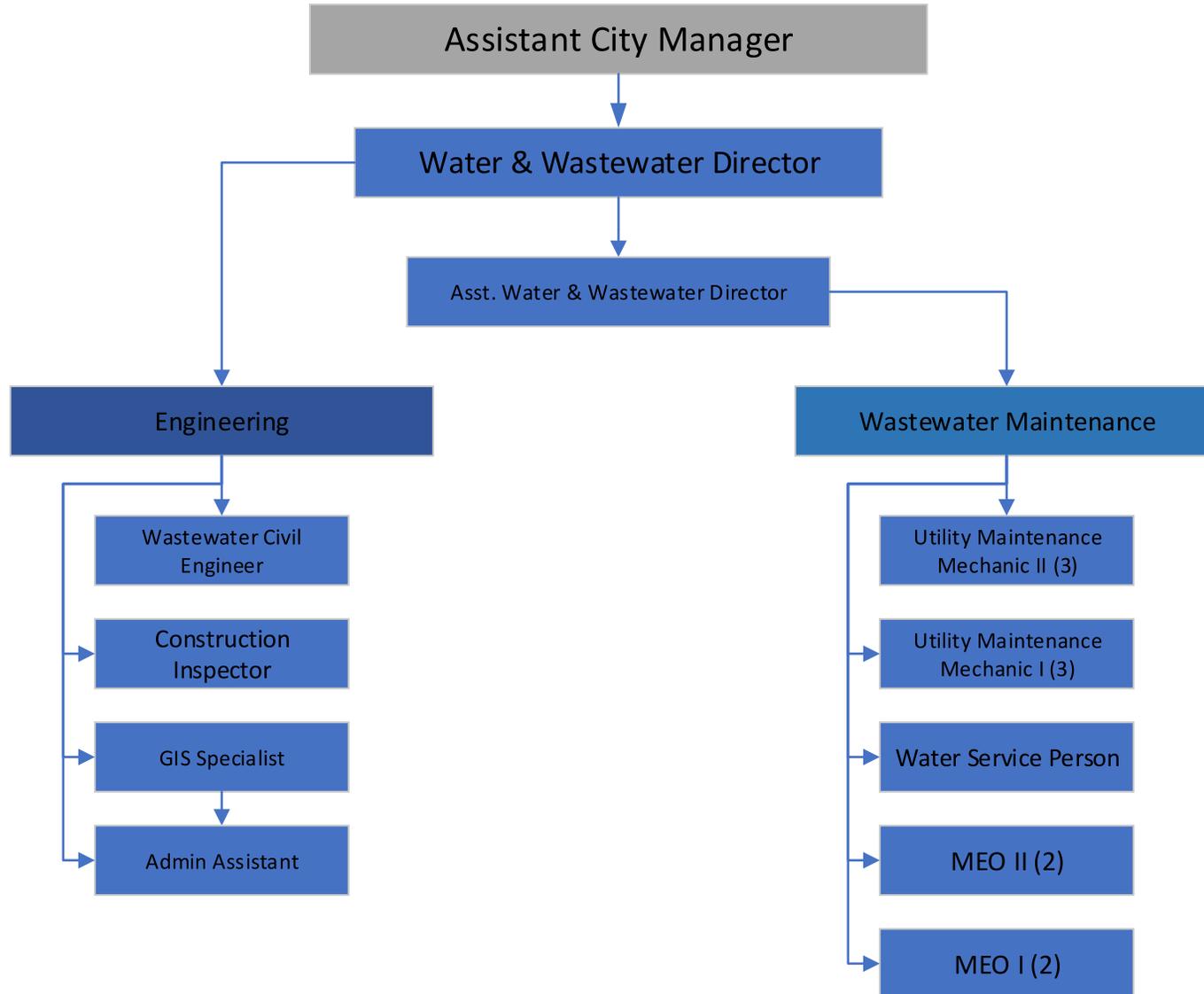
# **WASTEWATER FUND BUDGET REVIEW**

**Fiscal Year 2025-2026**



**THIS PAGE INTENTIONALLY LEFT BLANK**

# WASTEWATER



# Department of Water & Wastewater

## DEPARTMENTAL VISION

To provide services that are an integral part of our community and citizens' everyday lives including Water and Wastewater Management, Water Treatment & Production and Engineering & Inspections services. The Department of Water & Wastewater (DWW) shall provide quality and effective services upon which the health, safety, and comfort of this community greatly depend.

## DEPARTMENTAL MISSION STATEMENT

To enhance the quality of life in our community by providing safe, reliable, high-quality water and wastewater services with comprehensive engineering and inspections through skilled, team-oriented and diverse employees.

## MAJOR PROGRAMS

### ***CAPITAL IMPROVEMENT PROJECTS***

**Objective:** The objective of this program is to provide upgrades and improvements to DWW Water, Wastewater, Street and Stormwater Fund assets including annual vehicle & equipment replacements, street, concrete and alley repair, stormwater improvement projects, inflow and infiltration removal projects, pump station replacements and upgrades, and miscellaneous emergency repairs of wastewater infrastructure, water quality improvements, wellhead redevelopment, and miscellaneous emergency repairs of water infrastructure as well as planned upgrades and additions to critical infrastructure such as the treatment plant, wells and tanks.

### ***WATER MANAGEMENT***

**Objective:** A primary objective of this program is to perform preventative maintenance and repair on approximately 233 miles of water main, 12,000 services within the right-of-way and 9,500 valves. This includes biannual flushing of the water system to improve the water quality for our customers.

**Objective:** A primary objective of this program is to provide preventative maintenance and repair to approximately 1,800 fire hydrants to ensure availability and proper functioning in times of need.

**Objective:** A primary objective of this program is to install, repair, replace and inspect over 12,000 water meters to ensure effective monitoring of the water system. Ensuring properly functioning meters allows the City to also become aware of significant water loss within the water system and conduct an investigation as required.

### ***WATER TREATMENT & PRODUCTION***

**Objective:** A primary objective of this program is to operate and maintain 21 production wells (producing over 1.9 billion gallons of water per year), 16 treatment facilities, and 7 elevated storage tanks (with a total capacity of 5.25 million gallons) in order to provide drinking water to the City of Dover. Performing regular maintenance on these assets improves system reliability resulting in a dependable product source to our customers.

**Objective:** A primary objective of this program is to perform sampling of the drinking water at various locations throughout the City. An average of over 1,800 routing analyses are performed on our drinking water every month to ensure regulatory compliance and operational efficiency.

### ***WASTEWATER MANAGEMENT***

**Objective:** A primary objective of this program is to perform preventative maintenance and repair on approximately 160 miles of gravity sanitary sewer main, 12,000 sanitary sewer laterals within the right-of-way, 30 miles of force main and 3,700 manholes. This includes regular jetting of the gravity sanitary sewer mains and video inspection and evaluations as needed. This preventative maintenance work aids in decreasing the probability of blockages within the wastewater system.

**Objective:** A primary objective of this program is to provide preventative maintenance and repair to 45 pumping stations to ensure proper functioning and transmission of flow to the Kent County Wastewater System as well as decreasing the probability of station failure and impacts to the environment.

***ENGINEERING & INSPECTIONS***

**Objective:** A primary objective is to provide capital improvement project design services as well as consultant oversight to ensure the most cost-effective projects are being constructed and implemented.

**Objective:** A primary objective is to provide engineering analyses, Renovation Permit review, City Right-of-Way Permit review, engineering site plan / subdivision plan review, State Utility Permit completion and operation Division assistance with improvement development, which will increase operational efficiency to both the workforce and customers.

# Wastewater - Engineering

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 123,385             | 302,400             | 302,400              | 452,500                | 452,500                  | 50%         |
| MATERIALS & SUPPLIES        | 17,664              | 24,400              | 24,400               | 41,700                 | 41,700                   | 71%         |
| ADMINISTRATIVE EXPENDITURES | 19,000              | 55,200              | 55,200               | 22,000                 | 22,000                   | -60%        |
| OPERATING EXPENDITURES      | 160,049             | 382,000             | 382,000              | 516,200                | 516,200                  | 35%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 160,165</b>   | <b>\$ 382,000</b>   | <b>\$ 382,000</b>    | <b>\$ 516,200</b>      | <b>\$ 516,200</b>        | <b>35%</b>  |

## **Highlights:**

Administrative Assistant transferred from General Fund.

New GIS position included for FY26.

**WASTEWATER ENGINEERING**  
**402-41-26-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 81,537           | \$ 212,400          | \$ 212,400           | \$ 313,900             | \$ 313,900               | 48%         |
| OVERTIME                           | 1,619               | 1,900               | 1,900                | 2,900                  | 2,900                    | 53%         |
| FICA TAXES                         | 6,107               | 13,700              | 13,700               | 21,400                 | 21,400                   | 56%         |
| HEALTH INSURANCE                   | 13,766              | 46,100              | 46,100               | 73,200                 | 73,200                   | 59%         |
| L I D INSURANCE                    | 372                 | 900                 | 900                  | 2,500                  | 2,500                    | 178%        |
| WORKERS COMPENSATION               | 613                 | 800                 | 800                  | 1,600                  | 1,600                    | 100%        |
| EDUCATIONAL ASSISTANCE             | -                   | -                   | -                    | 9,900                  | 9,900                    | 100%        |
| PENSION                            | 18,097              | 24,800              | 24,800               | 24,300                 | 24,300                   | -2%         |
| OPEB                               | 1,273               | 1,800               | 1,800                | 2,800                  | 2,800                    | 56%         |
| <b>PERSONNEL COSTS</b>             | <b>123,385</b>      | <b>302,400</b>      | <b>302,400</b>       | <b>452,500</b>         | <b>452,500</b>           | <b>50%</b>  |
| OFFICE SUPPLIES                    | 825                 | 3,500               | 3,500                | 5,500                  | 7,500                    | 114%        |
| UNIFORMS/UNIFORM ALLOW             | 269                 | 700                 | 700                  | 1,100                  | 1,100                    | 57%         |
| BOOKS                              | -                   | 300                 | 300                  | 300                    | 300                      | 0%          |
| SECURITY/SAFETY MATERIALS          | -                   | 100                 | 100                  | 100                    | 100                      | 0%          |
| SMALL TOOLS                        | 393                 | 3,000               | 3,000                | 1,900                  | 1,900                    | -37%        |
| COMPUTER SOFTWARE                  | 16,177              | 14,900              | 14,900               | 32,800                 | 32,800                   | 120%        |
| COMPUTER HARDWARE                  | -                   | 1,900               | 1,900                | -                      | 1,700                    | -11%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>17,664</b>       | <b>24,400</b>       | <b>24,400</b>        | <b>41,700</b>          | <b>45,400</b>            | <b>86%</b>  |
| TELEPHONE/FAX                      | 2,625               | 2,600               | 2,600                | 1,700                  | 1,700                    | -35%        |
| SUBSCRIPTIONS AND DUES             | 373                 | 600                 | 600                  | 600                    | 600                      | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 1,075               | 2,100               | 2,100                | 600                    | 600                      | -71%        |
| CONTRACTUAL SERVICES               | 13,886              | 46,800              | 46,800               | 18,000                 | 18,000                   | -62%        |
| IN-HOUSE TRAINING                  | -                   | 1,800               | 1,800                | -                      | -                        | -100%       |
| GASOLINE                           | 1,041               | 1,100               | 1,100                | 900                    | 900                      | -18%        |
| RADIO REPAIRS/MAINTENANCE          | -                   | 200                 | 200                  | 200                    | 200                      | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>19,000</b>       | <b>55,200</b>       | <b>55,200</b>        | <b>22,000</b>          | <b>22,000</b>            | <b>-60%</b> |
| <b>OPERATING EXPENDITURES</b>      | <b>160,049</b>      | <b>382,000</b>      | <b>382,000</b>       | <b>516,200</b>         | <b>519,900</b>           | <b>36%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 160,165</b>   | <b>\$ 382,000</b>   | <b>\$ 382,000</b>    | <b>\$ 516,200</b>      | <b>\$ 519,900</b>        | <b>36%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 2.5                 | 2.5                 | 2.5                  | 4.5                    | 4.5                      |             |

# Wastewater Management

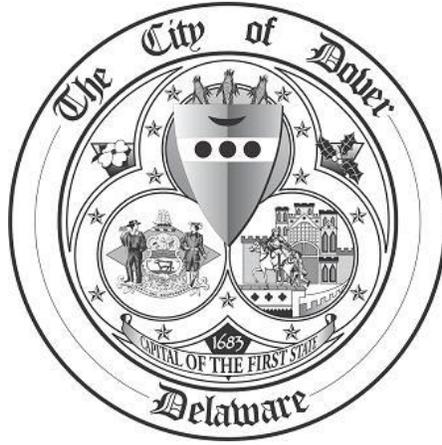
| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 843,521             | 942,400             | 942,400              | 1,044,400              | 1,044,400                | 11%         |
| MATERIALS & SUPPLIES        | 115,336             | 114,800             | 114,800              | 128,400                | 128,400                  | 12%         |
| ADMINISTRATIVE EXPENDITURES | 352,668             | 311,800             | 311,800              | 351,600                | 351,600                  | 13%         |
| OPERATING EXPENDITURES      | 1,311,525           | 1,369,000           | 1,369,000            | 1,524,400              | 1,524,400                | 11%         |
| CAPITAL OUTLAY              | 955,745             | 1,691,100           | 5,064,100            | 2,702,100              | 2,702,100                | 60%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,267,269</b> | <b>\$ 3,060,100</b> | <b>\$ 6,433,100</b>  | <b>\$ 4,226,500</b>    | <b>\$ 4,226,500</b>      | <b>38%</b>  |

## Highlights:

One vacancy to be filled in FY26.

**WASTEWATER MAINTENANCE**  
**402-41-69-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| <b>SALARIES</b>                    | \$ 557,588          | \$ 598,800          | \$ 598,800           | \$ 651,200             | \$ 651,200               | 9%          |
| OVERTIME                           | 47,759              | 38,000              | 38,000               | 53,200                 | 53,200                   | 40%         |
| FICA TAXES                         | 44,159              | 48,700              | 48,700               | 53,900                 | 53,900                   | 11%         |
| HEALTH INSURANCE                   | 115,857             | 177,900             | 177,900              | 176,200                | 176,200                  | -1%         |
| L I D INSURANCE                    | 2,399               | 2,800               | 2,800                | 5,300                  | 5,300                    | 89%         |
| WORKERS COMPENSATION               | 32,077              | 35,300              | 35,300               | 39,000                 | 39,000                   | 10%         |
| PENSION                            | 42,716              | 35,100              | 35,100               | 59,300                 | 59,300                   | 69%         |
| OPEB                               | 966                 | 5,800               | 5,800                | 6,300                  | 6,300                    | 9%          |
| <b>PERSONNEL COSTS</b>             | <b>843,521</b>      | <b>942,400</b>      | <b>942,400</b>       | <b>1,044,400</b>       | <b>1,044,400</b>         | <b>11%</b>  |
| MEDICAL SUP & PHYSICALS            | -                   | 1,200               | 1,200                | 1,200                  | 1,200                    | 0%          |
| UNIFORMS/UNIFORM ALLOW             | 3,749               | 6,800               | 6,800                | 8,600                  | 8,600                    | 26%         |
| SECURITY/SAFETY MATERIALS          | 4,666               | 3,000               | 3,000                | 1,600                  | 1,600                    | -47%        |
| SMALL TOOLS                        | 1,905               | 5,500               | 5,500                | 5,500                  | 5,500                    | 0%          |
| COMPUTER SOFTWARE                  | 6,500               | 6,700               | 6,700                | 6,700                  | 6,700                    | 0%          |
| COMPUTER HARDWARE                  | 6,538               | 2,500               | 2,500                | 900                    | 900                      | -64%        |
| CITY BLDG MAINT SUPPLIES           | -                   | 500                 | 500                  | 500                    | 500                      | 0%          |
| WATER/SEWER SYSTEM SUP             | 17,324              | 18,400              | 18,400               | 16,400                 | 16,400                   | -11%        |
| METERS/METER SUPPLIES              | 31,450              | 30,000              | 30,000               | 38,000                 | 38,000                   | 27%         |
| PUMPING STATION SUPPLIES           | 34,381              | 37,000              | 37,000               | 37,000                 | 37,000                   | 0%          |
| WATER/SEWER                        | 8,824               | 3,200               | 3,200                | 12,000                 | 12,000                   | 275%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>115,336</b>      | <b>114,800</b>      | <b>114,800</b>       | <b>128,400</b>         | <b>128,400</b>           | <b>12%</b>  |
| TELEPHONE/FAX                      | 19,239              | 18,700              | 18,700               | 19,500                 | 19,500                   | 4%          |
| ELECTRICITY                        | 203,209             | 165,000             | 165,000              | 170,000                | 170,000                  | 3%          |
| HEATING OIL/GAS                    | 544                 | 500                 | 500                  | 600                    | 600                      | 20%         |
| TRAINING/CONF/FOOD/TRAVEL          | 700                 | 5,700               | 5,700                | 2,200                  | 2,200                    | -61%        |
| CONSULTING FEES                    | -                   | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| CONTRACTUAL SERVICES               | 95,159              | 87,200              | 87,200               | 119,400                | 119,400                  | 37%         |
| GASOLINE                           | 29,267              | 27,000              | 27,000               | 33,000                 | 33,000                   | 22%         |
| MAINT EQUIP REPAIRS/MAINT          | 4,550               | 2,500               | 2,500                | 1,500                  | 1,500                    | -40%        |
| RADIO REPAIRS/MAINTENANCE          | -                   | 4,200               | 4,200                | 4,400                  | 4,400                    | 5%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>352,668</b>      | <b>311,800</b>      | <b>311,800</b>       | <b>351,600</b>         | <b>351,600</b>           | <b>13%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>1,311,525</b>    | <b>1,369,000</b>    | <b>1,369,000</b>     | <b>1,524,400</b>       | <b>1,524,400</b>         | <b>11%</b>  |
| TRUCKS - PURCHASE                  | 41,322              | 520,100             | 640,100              | 605,000                | 605,000                  | 16%         |
| OTHER EQUIPMENT                    | -                   | -                   | 30,000               | 18,600                 | 18,600                   | 100%        |
| CONSTRUCTION - PURCHASE            | 914,423             | 1,171,000           | 4,394,000            | 2,078,500              | 2,078,500                | 77%         |
| <b>CAPITAL OUTLAY</b>              | <b>955,745</b>      | <b>1,691,100</b>    | <b>5,064,100</b>     | <b>2,702,100</b>       | <b>2,702,100</b>         | <b>60%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 2,267,269</b> | <b>\$ 3,060,100</b> | <b>\$ 6,433,100</b>  | <b>\$ 4,226,500</b>    | <b>\$ 4,226,500</b>      | <b>38%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 11.0                | 11.0                | 11.0                 | 11.0                   | 11.0                     |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# PUBLIC UTILITIES ELECTRIC

**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

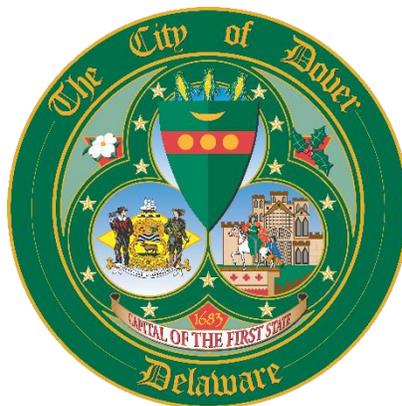
*ELECTRIC GENERATION & POWER SUPPLY*

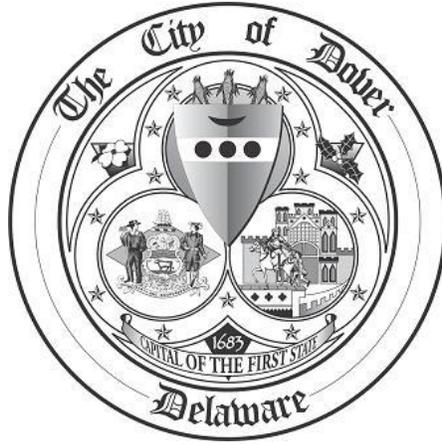
*ELECTRIC ADMINISTRATION*

*ELECTRIC ENGINEERING*

*ELECTRIC TRANSMISSION & DISTRIBUTION*

*SYSTEM OPERATIONS*

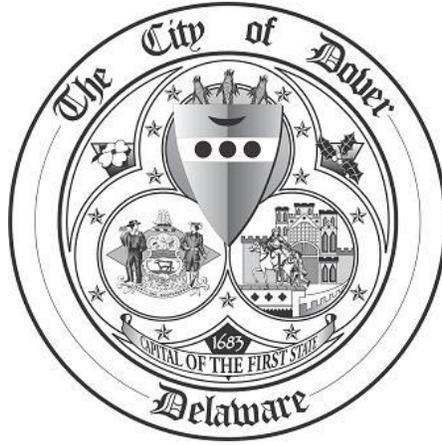




**THIS PAGE INTENTIONALLY LEFT BLANK**

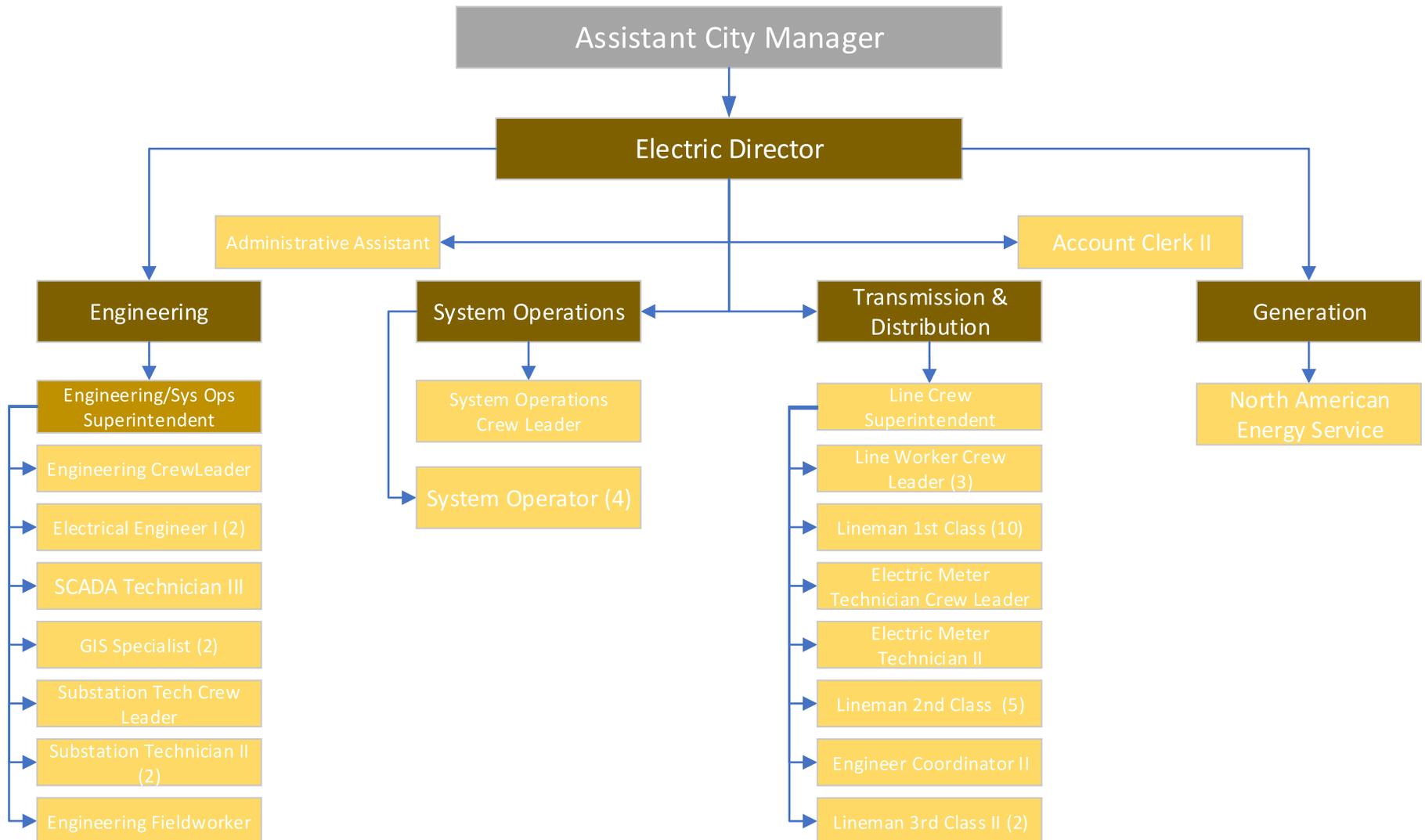
# **ELECTRIC FUND BUDGET REVIEW**

**Fiscal Year 2025-2026**



**THIS PAGE INTENTIONALLY LEFT BLANK**

# Electric Utility



# Electric Engineering

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 1,463,095           | 1,626,600           | 1,626,600            | 1,682,600              | 1,682,600                | 3%          |
| MATERIALS & SUPPLIES        | 73,492              | 93,500              | 93,500               | 132,000                | 132,000                  | 41%         |
| ADMINISTRATIVE EXPENDITURES | 163,561             | 216,900             | 216,900              | 237,400                | 237,400                  | 9%          |
| OPERATING EXPENDITURES      | 1,700,148           | 1,937,000           | 1,937,000            | 2,052,000              | 2,052,000                | 6%          |
| CAPITAL OUTLAY              | 4,663,817           | 3,986,000           | 3,986,000            | 12,964,000             | 5,964,000                | 50%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 6,363,965</b> | <b>\$ 5,923,000</b> | <b>\$ 5,923,000</b>  | <b>\$ 15,016,000</b>   | <b>\$ 8,016,000</b>      | <b>35%</b>  |

## Highlights:

One vacancy to fill in FY26 (additional GIS Specialist position converted from previous Electric Draftsman III position).

**ELECTRIC ENGINEERING**  
**410-42-26-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 1,038,784        | \$ 1,129,000        | \$ 1,129,000         | \$ 1,152,400           | \$ 1,152,400             | 2%          |
| OVERTIME                           | 20,057              | 16,800              | 16,800               | 17,200                 | 17,200                   | 2%          |
| FICA TAXES                         | 78,100              | 87,600              | 87,600               | 89,500                 | 89,500                   | 2%          |
| HEALTH INSURANCE                   | 139,760             | 202,000             | 202,000              | 205,300                | 205,300                  | 2%          |
| L I D INSURANCE                    | 3,371               | 4,100               | 4,100                | 8,600                  | 8,600                    | 110%        |
| WORKERS COMPENSATION               | 47,568              | 58,800              | 58,800               | 55,800                 | 55,800                   | -5%         |
| PENSION                            | 125,367             | 117,100             | 117,100              | 142,500                | 142,500                  | 22%         |
| OPEB                               | 10,089              | 11,200              | 11,200               | 11,300                 | 11,300                   | 1%          |
| <b>PERSONNEL COSTS</b>             | <b>1,463,095</b>    | <b>1,626,600</b>    | <b>1,626,600</b>     | <b>1,682,600</b>       | <b>1,682,600</b>         | <b>3%</b>   |
| UNIFORMS/UNIFORM ALLOW             | 4,794               | 7,700               | 7,700                | 9,000                  | 9,000                    | 17%         |
| BOOKS                              | 491                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| SECURITY/SAFETY MATERIALS          | 9,906               | 8,500               | 8,500                | 20,200                 | 20,200                   | 138%        |
| SMALL TOOLS                        | 809                 | 2,600               | 2,600                | 7,600                  | 7,600                    | 192%        |
| COMPUTER SOFTWARE                  | 32,232              | 37,900              | 37,900               | 62,700                 | 62,700                   | 65%         |
| COMPUTER HARDWARE                  | 290                 | 11,300              | 11,300               | 7,000                  | 7,000                    | -38%        |
| ELEC MATERIALS/SUPPLIES            | 24,969              | 25,000              | 25,000               | 25,000                 | 25,000                   | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>73,492</b>       | <b>93,500</b>       | <b>93,500</b>        | <b>132,000</b>         | <b>132,000</b>           | <b>41%</b>  |
| TELEPHONE/FAX                      | 8,259               | 7,000               | 7,000                | 12,000                 | 12,000                   | 71%         |
| ELECTRICITY                        | 2,075               | 2,000               | 2,000                | 2,000                  | 2,000                    | 0%          |
| SUBSCRIPTIONS AND DUES             |                     | 700                 | 700                  | 2,700                  | 2,700                    | 286%        |
| TRAINING/CONF/FOOD/TRAVEL          | 2,641               | 11,500              | 11,500               | 22,500                 | 22,500                   | 96%         |
| CONTRACTUAL SERVICES               | 97,891              | 118,300             | 118,300              | 120,800                | 120,800                  | 2%          |
| ENVIRONMENTAL EXPENSES             | 29,036              | 45,000              | 45,000               | 45,000                 | 45,000                   | 0%          |
| GASOLINE                           | 11,981              | 14,000              | 14,000               | 14,000                 | 14,000                   | 0%          |
| OTHER EQUIP REPAIRS/MAINT          | 5,881               | 10,000              | 10,000               | 10,000                 | 10,000                   | 0%          |
| RADIO REPAIRS/MAINTENANCE          | 5,798               | 8,400               | 8,400                | 8,400                  | 8,400                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>163,561</b>      | <b>216,900</b>      | <b>216,900</b>       | <b>237,400</b>         | <b>237,400</b>           | <b>9%</b>   |
| <b>OPERATING EXPENDITURES</b>      | <b>1,700,148</b>    | <b>1,937,000</b>    | <b>1,937,000</b>     | <b>2,052,000</b>       | <b>2,052,000</b>         | <b>6%</b>   |
| OTHER EQUIP - PURCHASE             | 51,771              | 45,000              | 614,900              | 95,000                 | 95,000                   | 111%        |
| CONSTRUCTION - PURCHASE            | 3,500               | 30,000              | 30,000               | 41,000                 | 41,000                   | 37%         |
| TRANSMISSION/SWITCHES              | 101,328             | 910,000             | 910,000              | 2,618,000              | 2,618,000                | 188%        |
| DISTRIBUTION UPGRADES              | 1,275,552           | 871,000             | 877,800              | 10,210,000             | 3,210,000                | 269%        |
| <b>CAPITAL OUTLAY</b>              | <b>4,663,817</b>    | <b>3,986,000</b>    | <b>7,485,500</b>     | <b>12,964,000</b>      | <b>5,964,000</b>         | <b>50%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 6,363,965</b> | <b>\$ 5,923,000</b> | <b>\$ 9,422,500</b>  | <b>\$ 15,016,000</b>   | <b>\$ 8,016,000</b>      | <b>35%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 11.0                | 11.0                | 11.0                 | 11.0                   | 11.0                     |             |
| BUDGETED PART-TIME POSITIONS       | -                   | -                   | -                    | -                      | -                        |             |

# Power Plant

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 801,042             | 669,000             | 669,000              | 693,600                | 693,600                  | 4%          |
| MATERIALS & SUPPLIES        | 20,049              | 49,200              | 49,200               | 46,200                 | 46,200                   | -6%         |
| ADMINISTRATIVE EXPENDITURES | 1,300,445           | 1,578,600           | 1,578,600            | 1,499,800              | 1,499,800                | -5%         |
| OPERATING EXPENDITURES      | 2,121,536           | 2,296,800           | 2,296,800            | 2,239,600              | 2,239,600                | -2%         |
| CAPITAL OUTLAY              | 6,340,419           | 470,000             | 470,000              | 460,000                | 460,000                  | -2%         |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 8,461,955</b> | <b>\$ 2,766,800</b> | <b>\$ 2,766,800</b>  | <b>\$ 2,699,600</b>    | <b>\$ 2,699,600</b>      | <b>-2%</b>  |

## Highlights:

No significant changes to departmental budget in FY26.

POWER PLANT OPERATIONS  
410-42-80-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES & WAGES                   | \$ 643,227          | \$ 503,400          | \$ 503,400           | \$ 520,800             | \$ 520,800               | 3%          |
| OVERTIME                           | 1,624               | 12,000              | 12,000               | 12,000                 | 12,000                   | 0%          |
| BURDEN @ 40%                       | 156,190             | 153,600             | 153,600              | 160,800                | 160,800                  | 5%          |
| <b>PERSONNEL COSTS</b>             | <b>801,042</b>      | <b>669,000</b>      | <b>669,000</b>       | <b>693,600</b>         | <b>693,600</b>           | <b>4%</b>   |
| OFFICE SUPPLIES/SUBSCRIPT          | 1,644               | 2,400               | 2,400                | 2,400                  | 2,400                    | 0%          |
| MEDICAL SUPPLIES                   | 245                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| SECURITY/SAFETY MATERIALS          | 1,446               | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| SMALL TOOLS                        | 545                 | 1,000               | 1,000                | 1,000                  | 1,000                    | 0%          |
| WATER TREATMENT CHEMICALS          | 10,291              | 18,000              | 18,000               | 18,000                 | 18,000                   | 0%          |
| COMPUTER SOFTWARE                  | -                   | 13,300              | 13,300               | 13,300                 | 13,300                   | 0%          |
| CITY BUILDING MAINTENANCE          | 4,435               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| WATER/SEWER                        | 1,443               | 6,000               | 6,000                | 3,000                  | 3,000                    | -50%        |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>20,049</b>       | <b>49,200</b>       | <b>49,200</b>        | <b>46,200</b>          | <b>46,200</b>            | <b>-6%</b>  |
| OPERATOR INSURANCE                 | 718,273             | 902,000             | 902,000              | 833,600                | 833,600                  | -8%         |
| TELEPHONE                          | 4,520               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| POSTAGE                            | 1,399               | 3,000               | 3,000                | 3,000                  | 3,000                    | 0%          |
| ELECTRICITY                        | 50,352              | 84,000              | 84,000               | 72,000                 | 72,000                   | -14%        |
| TRAINING/CONF/FOOD/TRAVEL          | 170                 | 8,000               | 8,000                | 8,000                  | 8,000                    | 0%          |
| CONTRACTUAL SERVICES               | 106,571             | 120,000             | 120,000              | 120,000                | 120,000                  | 0%          |
| ENVIRONMENT EXPENSES               | 56,076              | 72,000              | 72,000               | 72,000                 | 72,000                   | 0%          |
| OPERATOR MANAGEMENT FEE            | 164,971             | 249,000             | 249,000              | 256,800                | 256,800                  | 3%          |
| HOME OFFICE LABOR                  | 3,047               | 12,000              | 12,000               | 12,000                 | 12,000                   | 0%          |
| RIGHT OF WAY/PERMITS               | 27,175              | 38,000              | 38,000               | 38,000                 | 38,000                   | 0%          |
| GASOLINE                           | 415                 | 2,400               | 2,400                | 2,400                  | 2,400                    | 0%          |
| OTHER EQUIPT/MAINTENANCE           | 9,901               | 16,000              | 16,000               | 12,000                 | 12,000                   | -25%        |
| RADIO REPAIRS/MAINTENANCE          | -                   | 2,200               | 2,200                | -                      | -                        | -100%       |
| CONTINUOUS EMISSIONS MONI          | 1,946               | 4,000               | 4,000                | 4,000                  | 4,000                    | 0%          |
| FIRE PROTECTION SYSTEM             | 4,233               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| COMBUSTION TURBINE MAINT           | 151,396             | 48,000              | 48,000               | 48,000                 | 48,000                   | 0%          |
| POWER DISTRIBUTION SYSTEM          | -                   | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>1,300,445</b>    | <b>1,578,600</b>    | <b>1,578,600</b>     | <b>1,499,800</b>       | <b>1,499,800</b>         | <b>-5%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>2,121,536</b>    | <b>2,296,800</b>    | <b>2,296,800</b>     | <b>2,239,600</b>       | <b>2,239,600</b>         | <b>-2%</b>  |
| CONSTRUCTION-PURCHASE              | 6,340,419           | 470,000             | 2,233,000            | 460,000                | 460,000                  | -2%         |
| <b>CAPITAL OUTLAY</b>              | <b>6,340,419</b>    | <b>470,000</b>      | <b>2,233,000</b>     | <b>460,000</b>         | <b>460,000</b>           | <b>-2%</b>  |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 8,461,955</b> | <b>\$ 2,766,800</b> | <b>\$ 4,529,800</b>  | <b>\$ 2,699,600</b>    | <b>\$ 2,699,600</b>      | <b>-2%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 24.0                | 24.0                | 24.0                 | 4.0                    | 4.0                      |             |

# Power Supply

| DESCRIPTION               | 2023-2024<br>ACTUAL  | 2024-2025<br>BUDGET  | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|---------------------------|----------------------|----------------------|----------------------|------------------------|--------------------------|-------------|
| 65 SERIES TOTAL           | 717,002              | 801,800              | 801,800              | 829,900                | 829,900                  | 4%          |
| 95 SERIES TOTAL           | 41,740,728           | 73,742,900           | 73,742,900           | 79,256,500             | 79,256,500               | 7%          |
| 98 SERIES TOTAL           | -                    | 191,300              | 191,300              | 28,500                 | 28,500                   | -85%        |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 42,457,730</b> | <b>\$ 74,736,000</b> | <b>\$ 74,736,000</b> | <b>\$ 80,114,900</b>   | <b>\$ 80,114,900</b>     | <b>7%</b>   |

## Highlights:

No significant changes to departmental budget in FY26.

**POWER SUPPLY  
410-42-81-99-000**

| DESCRIPTION                 | 2023-2024<br>ACTUAL  | 2024-2025<br>BUDGET  | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|----------------------|----------------------|----------------------|------------------------|--------------------------|-------------|
| CONTRACTUAL SERVICES        | \$ 960               | \$ 50,000            | \$ 50,000            | \$ 50,000              | \$ 50,000                | 0%          |
| LEGAL EXPENSES              | 41,250               | 50,000               | 50,000               | 50,000                 | 50,000                   | 0%          |
| OPERATOR/SUPPLY MGMT FEE    | 674,792              | 701,800              | 701,800              | 729,900                | 729,900                  | 4%          |
| <b>65 SERIES TOTAL</b>      | <b>717,002</b>       | <b>801,800</b>       | <b>801,800</b>       | <b>829,900</b>         | <b>829,900</b>           | <b>4%</b>   |
| 3RD PARTY HEDGE PURCHASES   | 23,246,439           | 24,945,600           | 24,945,600           | 26,631,500             | 26,631,500               | 7%          |
| CAPACITY CHARGES            | 8,297,976            | 23,451,800           | 9,920,500            | 22,291,100             | 22,291,100               | -5%         |
| CAPACITY CREDITS            | (2,779,711)          | (10,404,300)         | (10,404,300)         | (9,336,100)            | (9,336,100)              | -10%        |
| SOLAR POWER SUPPLY          | 2,765,102            | 3,700,800            | 3,700,800            | 3,361,200              | 3,361,200                | -9%         |
| SOLAR RENEWAL ENERGY CREDIT | 360,223              | 381,900              | 381,900              | 375,100                | 375,100                  | -2%         |
| RENEWABLE ENERGY CREDITS    | -                    | 6,429,200            | 6,429,200            | 6,465,100              | 6,465,100                | 1%          |
| REGIONAL GREENHOUSE GAS     | -                    | 70,500               | 70,500               | 87,500                 | 87,500                   | 24%         |
| PJM CHARGES - TRANS. & FEES | 11,293,607           | 13,645,200           | 13,645,200           | 17,001,700             | 17,001,700               | 25%         |
| PJM CHARGES - ENERGY        | (304,046)            | 11,932,000           | 11,932,000           | 12,675,700             | 12,675,700               | 6%          |
| PJM CREDITS                 | (1,026,515)          | (262,800)            | (262,800)            | (188,000)              | (188,000)                | -28%        |
| PJM SPOT MARKET ENERGY      | (112,347)            | (147,000.00)         | (147,000)            | (108,300)              | (108,300)                | -26%        |
| <b>95 SERIES TOTAL</b>      | <b>41,740,728</b>    | <b>73,742,900</b>    | <b>60,211,600</b>    | <b>79,256,500</b>      | <b>79,256,500</b>        | <b>7%</b>   |
| GAS FUEL                    |                      | 110,200              | 110,200              | 15,300                 | 15,300                   | -86%        |
| NO. 2 FUEL OIL              |                      | 81,100               | 81,100               | 13,200                 | 13,200                   | -84%        |
| <b>98 SERIES TOTAL</b>      | <b>-</b>             | <b>191,300</b>       | <b>191,300</b>       | <b>28,500</b>          | <b>28,500</b>            | <b>-85%</b> |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 42,457,730</b> | <b>\$ 74,736,000</b> | <b>\$ 61,204,700</b> | <b>\$ 80,114,900</b>   | <b>\$ 80,114,900</b>     | <b>7%</b>   |

# Electric T&D

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 3,703,285           | 3,839,600           | 3,839,600            | 4,380,600              | 4,380,600                | 14%         |
| MATERIALS & SUPPLIES        | 515,269             | 528,700             | 528,700              | 544,900                | 544,900                  | 3%          |
| ADMINISTRATIVE EXPENDITURES | 668,058             | 836,800             | 836,800              | 811,300                | 811,300                  | -3%         |
| OPERATING EXPENDITURES      | 4,886,611           | 5,205,100           | 5,205,100            | 5,736,800              | 5,736,800                | 10%         |
| CAPITAL OUTLAY              | 2,060,304           | 3,090,000           | 3,090,000            | 2,600,000              | 2,400,000                | -22%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 6,946,916</b> | <b>\$ 8,295,100</b> | <b>\$ 8,295,100</b>  | <b>\$ 8,336,800</b>    | <b>\$ 8,136,800</b>      | <b>-2%</b>  |

## Highlights:

One vacancy to be filled in Fy26.

Request included, to promote a 2nd Class Lineman to 1<sup>st</sup> Class Lineman.

**ELECTRIC TRANSMISSION & DISTRIBUTION**  
**410-42-82-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 2,378,232        | \$ 2,476,300        | \$ 2,476,300         | \$ 2,678,200           | \$ 2,678,200             | 8%          |
| OVERTIME                           | 180,543             | 172,900             | 172,900              | 188,100                | 188,100                  | 9%          |
| FICA TAXES                         | 190,015             | 202,600             | 202,600              | 219,200                | 219,200                  | 8%          |
| HEALTH INSURANCE                   | 297,519             | 374,800             | 374,800              | 376,200                | 376,200                  | 0%          |
| L I D INSURANCE                    | 7,932               | 8,300               | 8,300                | 18,900                 | 18,900                   | 128%        |
| WORKERS COMPENSATION               | 141,928             | 146,800             | 146,800              | 157,800                | 157,800                  | 7%          |
| PENSION                            | 481,526             | 433,600             | 433,600              | 715,800                | 715,800                  | 65%         |
| OPEB                               | 25,589              | 24,300              | 24,300               | 26,400                 | 26,400                   | 9%          |
| <b>PERSONNEL COSTS</b>             | <b>3,703,285</b>    | <b>3,839,600</b>    | <b>3,839,600</b>     | <b>4,380,600</b>       | <b>4,380,600</b>         | <b>14%</b>  |
| UNIFORMS/UNIFORM ALLOW             | 16,478              | 22,400              | 22,400               | 34,400                 | 34,400                   | 54%         |
| SECURITY/SAFETY MATERIALS          | 77,745              | 31,000              | 31,000               | 41,200                 | 41,200                   | 33%         |
| SMALL TOOLS                        | 21,463              | 28,000              | 28,000               | 25,000                 | 25,000                   | -11%        |
| COMPUTER HARDWARE                  | 43                  | 6,000               | 6,000                | 3,000                  | 3,000                    | -50%        |
| METERS/METER SUPPLIES              | 44,304              | 46,500              | 46,500               | 46,500                 | 46,500                   | 0%          |
| WATER/SEWER                        | 338                 | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| ELEC MATERIALS/SUPPLIES            | 354,898             | 393,300             | 393,300              | 393,300                | 393,300                  | 0%          |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>515,269</b>      | <b>528,700</b>      | <b>528,700</b>       | <b>544,900</b>         | <b>544,900</b>           | <b>3%</b>   |
| TELEPHONE/FAX                      | 13,733              | 11,800              | 11,800               | 11,800                 | 11,800                   | 0%          |
| ELECTRICITY                        | 2,500               | 2,500               | 2,500                | 2,500                  | 2,500                    | 0%          |
| HEATING OIL/GAS                    | 4,797               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| INSURANCE                          | 2,175               | 20,000              | 20,000               | 20,000                 | 20,000                   | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 28,999              | 42,000              | 42,000               | 20,000                 | 20,000                   | -52%        |
| CONTRACTUAL SERVICES               | 475,734             | 575,000             | 575,000              | 575,000                | 575,000                  | 0%          |
| ENVIRONMENTAL EXPENSES             | 4,267               | 28,000              | 28,000               | 28,000                 | 28,000                   | 0%          |
| RIGHT OF WAY                       | 5,955               | 6,000               | 6,000                | 6,000                  | 6,000                    | 0%          |
| GASOLINE                           | 52,706              | 65,000              | 65,000               | 65,000                 | 65,000                   | 0%          |
| TRUCK REPAIRS/MAINTENANCE          | 34,573              | 40,000              | 40,000               | 40,000                 | 40,000                   | 0%          |
| OTHER EQUIP REPAIRS/MAINT          | 31,282              | 30,000              | 30,000               | 26,000                 | 26,000                   | -13%        |
| RADIO REPAIRS/MAINTENANCE          | 11,336              | 10,500              | 10,500               | 11,000                 | 11,000                   | 5%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>668,057.73</b>   | <b>836,800</b>      | <b>836,800</b>       | <b>811,300</b>         | <b>811,300</b>           | <b>-3%</b>  |
| <b>OPERATING EXPENDITURES</b>      | <b>4,886,611</b>    | <b>5,205,100</b>    | <b>5,205,100</b>     | <b>5,736,800</b>       | <b>5,736,800</b>         | <b>10%</b>  |
| TRUCKS - PURCHASE                  | 186,578             | 460,000             | 808,800              | 200,000                | -                        | -100%       |
| UG TRANSFORMERS                    | 241,677             | 1,000,000           | 900,000              | 1,000,000              | 1,000,000                | 0%          |
| UG CONDUCTORS/DEVICES              | 1,111,957           | 900,000             | 1,100,000            | 900,000                | 900,000                  | 0%          |
| METERS                             | 86,884              | 535,000             | 435,000              | 500,000                | 500,000                  | -7%         |
| <b>CAPITAL OUTLAY</b>              | <b>2,060,304</b>    | <b>3,090,000</b>    | <b>3,905,400</b>     | <b>2,600,000</b>       | <b>2,400,000</b>         | <b>-22%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 6,946,916</b> | <b>\$ 8,295,100</b> | <b>\$ 9,110,500</b>  | <b>\$ 8,336,800</b>    | <b>\$ 8,136,800</b>      | <b>-2%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       | 24.0                | 24.0                | 24.0                 | 24.0                   | 24.0                     |             |

# Electric Administration

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 367,685             | 347,800             | 347,800              | 433,100                | 433,100                  | 25%         |
| MATERIALS & SUPPLIES        | 114,300             | 213,400             | 213,400              | 212,100                | 212,300                  | -1%         |
| ADMINISTRATIVE EXPENDITURES | 418,467             | 567,900             | 567,900              | 510,500                | 510,500                  | -10%        |
| OPERATING EXPENDITURES      | 900,452             | 1,129,100           | 1,129,100            | 1,155,700              | 1,155,900                | 2%          |
| CAPITAL OUTLAY              | 1,437,500           | -                   | -                    | 60,000                 | 60,000                   | 100%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,337,952</b> | <b>\$ 1,129,100</b> | <b>\$ 1,129,100</b>  | <b>\$ 1,215,700</b>    | <b>\$ 1,215,900</b>      | <b>8%</b>   |

## Highlights:

Budgeted overlap for training of new Administrative Assistant.

**ELECTRIC ADMINISTRATION**  
**410-42-84-99-000**

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 244,239          | \$ 256,100          | \$ 256,100           | \$ 293,800             | \$ 293,800               | 15%         |
| FICA TAXES                         | 18,387              | 19,600              | 19,600               | 22,500                 | 22,500                   | 15%         |
| HEALTH INSURANCE                   | 20,155              | 25,900              | 25,900               | 37,300                 | 37,300                   | 44%         |
| L I D INSURANCE                    | 1,299               | 1,500               | 1,500                | 2,600                  | 2,600                    | 73%         |
| WORKERS COMPENSATION               | 1,134               | 800                 | 800                  | 1,000                  | 1,000                    | 25%         |
| PENSION                            | 79,584              | 41,300              | 41,300               | 73,000                 | 73,000                   | 77%         |
| OPEB                               | 2,447               | 2,600               | 2,600                | 2,900                  | 2,900                    | 12%         |
| <b>PERSONNEL COSTS</b>             | <b>367,685</b>      | <b>347,800</b>      | <b>347,800</b>       | <b>433,100</b>         | <b>433,100</b>           | <b>25%</b>  |
| OFFICE SUPPLIES                    | 568                 | 1,000               | 1,000                | 2,000                  | 2,200                    | 120%        |
| PRINTING AND DUPLICATING           | 4,880               | 6,500               | 6,500                | 6,500                  | 6,500                    | 0%          |
| MEDICAL SUP & PHYSICALS            | 300                 | 300                 | 300                  | 300                    | 300                      | 0%          |
| COMPUTER HARDWARE                  | -                   | 2,000               | 2,000                | 1,500                  | 1,500                    | -25%        |
| CITY BLDG MAINT SUPPLIES           | 107,400             | 200,000             | 200,000              | 200,000                | 200,000                  | 0%          |
| WATER/SEWER                        | 1,152               | 1,100               | 1,100                | 1,800                  | 1,800                    | 64%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>114,300</b>      | <b>213,400</b>      | <b>213,400</b>       | <b>212,100</b>         | <b>212,300</b>           | <b>-1%</b>  |
| TELEPHONE/FAX                      | 6,414               | 4,200               | 4,200                | 9,200                  | 9,200                    | 119%        |
| ELECTRICITY                        | 22,936              | 19,000              | 19,000               | 24,000                 | 24,000                   | 26%         |
| SUBSCRIPTIONS AND DUES             | 85,982              | 135,400             | 135,400              | 92,000                 | 92,000                   | -32%        |
| TRAINING/CONF/FOOD/TRAVEL          | 1,497               | 4,000               | 4,000                | 3,000                  | 3,000                    | -25%        |
| CONTRACTUAL SERVICES               | 297,296             | 400,000             | 400,000              | 366,500                | 366,500                  | -8%         |
| LEGAL EXPENSES                     | -                   | -                   | -                    | 10,000                 | 10,000                   | 100%        |
| COMMUNITY RELATIONS EXP            | 4,342               | 5,000               | 5,000                | 5,500                  | 5,500                    | 10%         |
| GASOLINE                           | -                   | 300                 | 300                  | 300                    | 300                      | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>418,467</b>      | <b>567,900</b>      | <b>567,900</b>       | <b>510,500</b>         | <b>510,500</b>           | <b>-10%</b> |
| <b>OPERATING EXPENDITURES</b>      | <b>900,452</b>      | <b>1,129,100</b>    | <b>1,129,100</b>     | <b>1,155,700</b>       | <b>1,155,900</b>         | <b>2%</b>   |
| CONSTRUCTION - PURCHASE            | 1,437,500           | -                   | 1,078,600            | 60,000                 | 60,000                   | 100%        |
| <b>CAPITAL OUTLAY</b>              | <b>1,437,500</b>    | <b>-</b>            | <b>1,078,600</b>     | <b>60,000</b>          | <b>60,000</b>            | <b>100%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 2,337,952</b> | <b>\$ 1,129,100</b> | <b>\$ 2,207,700</b>  | <b>\$ 1,215,700</b>    | <b>\$ 1,215,900</b>      | <b>8%</b>   |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       |                     | 3.0                 | 3.0                  | 3.0                    | 3.0                      |             |

# Electric Meter Reading

| DESCRIPTION                 | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|-----------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS             | 524,193             | 484,800             | 484,800              | 523,100                | 523,100                  | 8%          |
| MATERIALS & SUPPLIES        | 10,581              | 20,200              | 20,200               | 21,500                 | 21,500                   | 6%          |
| ADMINISTRATIVE EXPENDITURES | 18,310.72           | 24,800              | 24,800               | 24,800                 | 24,800                   | 0%          |
| OPERATING EXPENDITURES      | 553,085             | 529,800             | 529,800              | 569,400                | 569,400                  | 7%          |
| CAPITAL OUTLAY              | -                   | -                   | -                    | 50,800                 | 50,800                   | 100%        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 553,085</b>   | <b>\$ 529,800</b>   | <b>\$ 529,800</b>    | <b>\$ 620,200</b>      | <b>\$ 620,200</b>        | <b>17%</b>  |

## Highlights:

Approved promotion of Field Service Representative I to Field Representative II.

METER READING  
410-42-85-99-000

| DESCRIPTION                        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|------------------------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES                           | \$ 267,741          | \$ 292,600          | \$ 292,600           | \$ 284,300             | \$ 284,300               | -3%         |
| OVERTIME                           | 16,400              | 16,400              | 16,400               | 26,400                 | 26,400                   | 61%         |
| FICA TAXES                         | 20,765              | 23,600              | 23,600               | 23,800                 | 23,800                   | 1%          |
| HEALTH INSURANCE                   | 51,385              | 72,500              | 72,500               | 89,600                 | 89,600                   | 24%         |
| L I D INSURANCE                    | 1,027               | 1,200               | 1,200                | 2,200                  | 2,200                    | 83%         |
| WORKERS COMPENSATION               | 15,785              | 16,700              | 16,700               | 16,900                 | 16,900                   | 1%          |
| PENSION                            | 148,255             | 59,100              | 59,100               | 77,300                 | 77,300                   | 31%         |
| OPEB                               | 2,835               | 2,700               | 2,700                | 2,600                  | 2,600                    | -4%         |
| <b>PERSONNEL COSTS</b>             | <b>524,193</b>      | <b>484,800</b>      | <b>484,800</b>       | <b>523,100</b>         | <b>523,100</b>           | <b>8%</b>   |
| UNIFORMS/UNIFORM ALLOW             | 5,657               | 9,700               | 9,700                | 9,700                  | 9,700                    | 0%          |
| SECURITY/SAFETY MATERIALS          | -                   | 100                 | 100                  | 100                    | 100                      | 0%          |
| SMALL TOOLS                        | 1,355               | 4,400               | 4,400                | 4,400                  | 4,400                    | 0%          |
| COMPUTER HARDWARE                  | -                   | 500                 | 500                  | 500                    | 500                      | 0%          |
| METER READING SUPPLIES             | 3,569               | 5,500               | 5,500                | 6,800                  | 6,800                    | 24%         |
| <b>MATERIALS &amp; SUPPLIES</b>    | <b>10,581</b>       | <b>20,200</b>       | <b>20,200</b>        | <b>21,500</b>          | <b>21,500</b>            | <b>6%</b>   |
| TELEPHONE/FAX                      | 2,863               | 2,800               | 2,800                | 2,800                  | 2,800                    | 0%          |
| TRAINING/CONF/FOOD/TRAVEL          | 250                 | 500                 | 500                  | 500                    | 500                      | 0%          |
| GASOLINE                           | 9,502               | 11,000              | 11,000               | 11,000                 | 11,000                   | 0%          |
| AUTO REPAIRS/MAINTENANCE           | -                   | 4,000               | 4,000                | 4,000                  | 4,000                    | 0%          |
| OTHER EQUIP REPAIRS/MAINT          | 4,786               | 5,000               | 5,000                | 5,000                  | 5,000                    | 0%          |
| RADIO REPAIRS/MAINTENANCE          | 910                 | 1,500               | 1,500                | 1,500                  | 1,500                    | 0%          |
| <b>ADMINISTRATIVE EXPENDITURES</b> | <b>18,310.72</b>    | <b>24,800</b>       | <b>24,800</b>        | <b>24,800</b>          | <b>24,800</b>            | <b>0%</b>   |
| <b>OPERATING EXPENDITURES</b>      | <b>553,085</b>      | <b>529,800</b>      | <b>529,800</b>       | <b>569,400</b>         | <b>569,400</b>           | <b>7%</b>   |
| OTHER EQUIP - PURCHASE             | -                   | -                   | -                    | 50,800                 | 50,800                   | 100%        |
| <b>CAPITAL OUTLAY</b>              | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>50,800</b>          | <b>50,800</b>            | <b>100%</b> |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 553,085</b>   | <b>\$ 529,800</b>   | <b>\$ 529,800</b>    | <b>\$ 620,200</b>      | <b>\$ 620,200</b>        | <b>17%</b>  |
| <b>PERSONNEL</b>                   |                     |                     |                      |                        |                          |             |
| BUDGETED FULL-TIME POSITIONS       |                     | 4.0                 | 4.0                  | 4.0                    | 4.0                      |             |
| BUDGETED PART-TIME POSITIONS       |                     | -                   | -                    | -                      | -                        |             |

# Electric System operations

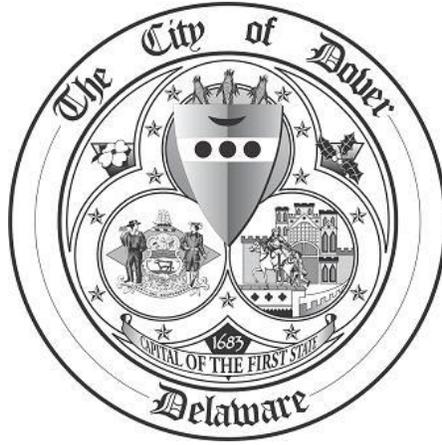
| DESCRIPTION        | 2023-2024<br>ACTUAL | 2024-2025<br>BUDGET | 2024-2025<br>REVISED | 2025-2026<br>REQUESTED | 2025-2026<br>RECOMMENDED | %<br>CHANGE |
|--------------------|---------------------|---------------------|----------------------|------------------------|--------------------------|-------------|
| PERSONNEL COSTS    | 960,121             | 1,067,500           | 1,067,500            | 1,159,400              | 1,159,400                | 9%          |
| TOTAL EXPENDITURES | 960,120.67          | \$ 1,067,500        | \$ 1,067,500         | \$ 1,159,400           | \$ 1,159,400             | 9%          |

## **Highlights:**

No significant changes in departmental budget.

**SYSTEM OPERATIONS**  
410-42-86-99-000

| DESCRIPTION                  | 2023-2024         | 2024-2025           | 2024-2025           | 2025-2026           | 2025-2026           | %<br>CHANGE |
|------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------|
|                              | ACTUAL            | BUDGET              | REVISED             | REQUESTED           | RECOMMENDED         |             |
| SALARIES                     | \$ 563,886        | \$ 602,500          | \$ 602,500          | \$ 630,100          | \$ 630,100          | 5%          |
| OVERTIME                     | 114,431           | 151,100             | 151,100             | 149,600             | 149,600             | -1%         |
| FICA TAXES                   | 50,225            | 57,700              | 57,700              | 59,700              | 59,700              | 3%          |
| HEALTH INSURANCE             | 88,191            | 112,600             | 112,600             | 117,400             | 117,400             | 4%          |
| L I D INSURANCE              | 1,864             | 2,100               | 2,100               | 4,400               | 4,400               | 110%        |
| WORKERS COMPENSATION         | 37,579            | 41,800              | 41,800              | 43,200              | 43,200              | 3%          |
| PENSION                      | 97,162            | 93,700              | 93,700              | 148,800             | 148,800             | 59%         |
| OPEB                         | 6,783             | 6,000               | 6,000               | 6,200               | 6,200               | 3%          |
| <b>PERSONNEL COSTS</b>       | <b>960,121</b>    | <b>1,067,500</b>    | <b>1,067,500</b>    | <b>1,159,400</b>    | <b>1,159,400</b>    | <b>9%</b>   |
| <b>TOTAL EXPENDITURES</b>    | <b>960,120.67</b> | <b>\$ 1,067,500</b> | <b>\$ 1,067,500</b> | <b>\$ 1,159,400</b> | <b>\$ 1,159,400</b> | <b>9%</b>   |
| <b>PERSONNEL</b>             |                   |                     |                     |                     |                     |             |
| BUDGETED FULL-TIME POSITIONS | 5.0               | 5.0                 | 5.0                 | 5.0                 | 5.0                 |             |



**THIS PAGE INTENTIONALLY LEFT BLANK**

# OTHER FUNDS

**THE FOLLOWING SUBSECTIONS ARE INCLUDED:**

*MUNICIPAL STREET AID FUND*

*ELECTRIC RED-LIGHT PROGRAM*

*REALITY TRANSFER TAX*

*COMMUNITY TRANSPORTATION IMPROVEMENT FUND*

*SUBSTANCE ABUSE PREVENTION PROGRAM*

*LIBRARY GRANT*

*COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)*

*POLICE GRANTS*

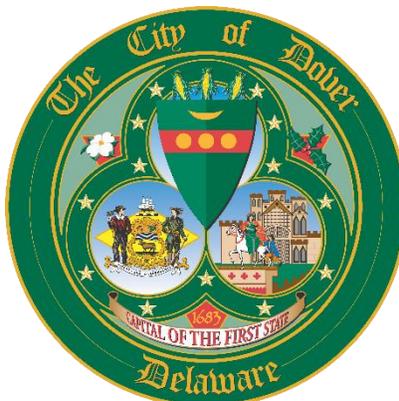
*LODGING TAX*

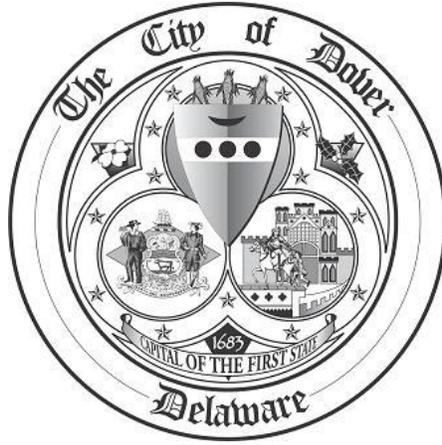
*AMERICAN RESCUE PLAN ACT (ARPA) FUND*

*ECONOMIC & COMMUNITY DEVELOPMENT*

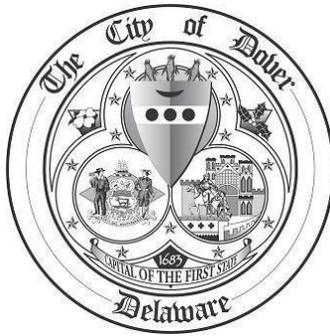
*AMBULANCE SERVICE*

*WORKERS COMPENSATION FUND*





**THIS PAGE INTENTIONALLY LEFT BLANK**



## **SPECIAL REVENUE FUNDS**

Special Revenue Funds include the group of funds classified as grant funds and a Realty Transfer Tax Fund. The proceeds from specific revenue sources are restricted to specified expenditure purposes. The City adopts budgets for selected Special Revenue Funds. Combining and individual statements appear in this section.

### **MUNICIPAL STREET AID**

The State of Delaware shares a portion of Delaware's motor fuel tax revenue with local municipalities through grants. The amount of the grant the City receives depends on its population and miles of streets maintained.

### **ELECTRONIC RED-LIGHT SAFETY PROGRAM (ERLSP)**

The State of Delaware Department of Transportation provides a grant to municipalities that implement the Electronic Red- Light Safety Program. Under this program, the City is granted a portion of the fines collected from drivers who are ticketed for running red lights installed with electronic photo identification equipment within the City limits.

### **REALTY TRANSFER TAX**

Delaware Code states that realty transfer tax realized by the City shall be segregated from the general fund and the funds shall be expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements and debt reduction.

### **STATE OF DELAWARE DEPARTMENT OF TRANSPORTATION GRANTS**

The State of Delaware Department of Transportation grants provide funds for specific street projects in the City. State law provides funds to the State's elected officials for suburban street aid, which officials can then provide to their respective districts. The City receives these funds for designated street projects and records all transactions for this fund.

### **SUBSTANCE ABUSE PREVENTION GRANT**

The State of Delaware General Assembly Grant-In-Aid Program provides funds to implement an after-school program for at-risk and/or disadvantaged youths in the City of Dover. The City runs this program out of the Parks & Recreation Department.

## **SPECIAL REVENUE FUNDS**

(continued)

### LIBRARY GRANTS

The City of Dover Public Library receives various grants and library tax receipts from the State of Delaware, Kent County, and the Federal Government. Activities associated with these grants are recorded in this fund.

### CDBG HOUSING GRANTS & NEIGHBORHOOD STABILIZATION PROGRAM

The City receives a U.S. Department of Housing and Urban Development Entitlement Grant for the Community Development Block Grant Program. This is to provide decent housing, a suitable living environment and expand economic opportunities primarily for people of low and moderate incomes. Combined with the CDBG Fund is the Neighborhood Stabilization Program (NSP) that provides assistance in the redevelopment of residential properties that have been abandoned and foreclosed upon to stabilize residential communities.

### POLICE GRANTS

The City of Dover Police Department receives various grants from the State of Delaware for public and highway safety and the U.S. Department of Justice for local law enforcement. All grant transactions are recorded in this fund.

### LODGING TAX

In 2019 the Delaware General Assembly authorized Kent County and the City of Dover to charge up to 3% of the cost of a room rental at a hotel, motel or other overnight lodging business as provided in 30 Del C. §6101. On September 30, 2019, the Dover City Council approved Ordinance #2019-16 adopting a phased-in lodging tax for the City of Dover. On July 1, 2020, a tax of 0.5% was implemented. On July 1, 2021, the rate will be 1.0% and a year later the lodging tax will be increased to 1.5% and remain at that level unless changed by the City Council. City Council authorized increasing the tax to 3% effective July 1, 2024.

### AMERICAN RESCUE PLAN ACT

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into law. The package was intended to combat the COVID-19 pandemic, including the public health and economic impacts. The city used this funding to invest in an array of drinking water infrastructure projects, such as building or upgrading facilities and transmission facilities, recreation infrastructure, assistance to non-profits addressing community needs, and in support of economically impacted industries.

### ECONOMIC & COMMUNITY DEVELOPMENT

This fund provides for designation of certain proceeds from the sale of lots in Dover's Garrison Oak Business and Technology Park, and other funds such as from grants, rents, shared revenues from joint initiatives, or other sources to be used to promote economic and community development activities benefiting the city.

## **SPECIAL REVENUE FUNDS**

(continued)

### **BASIC LIFE SAFETY AMBULANCE SERVICE FUND**

This fund provides for the collection of fees and management of the expense of a city-wide ambulance service by contract with a service provider. The fee ensures the availability of service to all residents within the Dover Fire District. The Fund anticipates the potential that such a service may be provided directly by the city in the future.

## **FINANCIAL SCHEDULES PROPRIETARY FUND TYPES INTERNAL SERVICE FUNDS**

### **WORKERS' COMPENSATION INSURANCE FUND**

The City has created this fund to account for the revenues and expenses related to a self-insured Workers' Compensation Fund. The revenues are received from the City's various funds. These funds contribute to the Workers' Compensation Fund an amount based on salaries at a pre-determined assessment rate. Claims paid, reinsurance cost and third-party administrator's fees are charged to this fund.

Budgetary schedule is included for public review of budgetary compliance.

**200 - MUNICIPAL STREET AID FUND**

CASH RECEIPTS

|                   | <u>2023/2024</u> | <u>2024/25</u>  | <u>2024/25</u>   | <u>2025/2026</u>   | <u>\$ DIFFERENCE</u> | <u>% CHG</u>   |
|-------------------|------------------|-----------------|------------------|--------------------|----------------------|----------------|
|                   | <u>ACTUAL</u>    | <u>ORIGINAL</u> | <u>PROJECTED</u> | <u>RECOMMENDED</u> | <u>FY26 VS</u>       | <u>FY26 VS</u> |
|                   |                  | <u>BUDGET</u>   |                  |                    | <u>FY25 BUDGET</u>   | <u>FY25 VS</u> |
| BEGINNING BALANCE | -                | 100             | 100              | 100                | -                    | 0.0%           |
| STATE GRANT       | 790,827          | 750,000         | 750,000          | 750,000            | -                    | 0.0%           |
| INTEREST EARNED   | 5,967            | -               | 9,900            | -                  | -                    | 0.0%           |
| <b>TOTALS</b>     | <b>796,794</b>   | <b>750,100</b>  | <b>760,000</b>   | <b>750,100</b>     | <b>-</b>             | <b>0.0%</b>    |

BUDGET SUMMARY

|                               | <u>2023/2024</u> | <u>ORIGINAL</u> | <u>2024/25</u> | <u>2025/2026</u> | <u>FY26 VS</u> | <u>FY26 VS</u> |
|-------------------------------|------------------|-----------------|----------------|------------------|----------------|----------------|
|                               |                  |                 |                |                  |                |                |
|                               |                  |                 |                |                  |                |                |
| TRANSFER TO GENERAL FUND      | 796,794          | 750,000         | 759,900        | 750,000          | -              | 0.0%           |
| TRANSFER TO GOVT CAPITAL FUND | -                | -               | -              | -                | -              | 0.0%           |
| CURRENT YEAR BALANCE          | -                | 100             | 100            | 100              | -              | 0.0%           |
| <b>TOTALS</b>                 | <b>796,794</b>   | <b>750,100</b>  | <b>760,000</b> | <b>750,100</b>   | <b>-</b>       | <b>0.0%</b>    |

**ELECTRIC RED LIGHT PROGRAM**

CASH RECEIPTS

|                   | 2023/2024     | 2024/25         | 2024/25       | 2025/2026     | \$ DIFFERENCE       | % CHG           |
|-------------------|---------------|-----------------|---------------|---------------|---------------------|-----------------|
|                   | ACTUAL        | ORIGINAL BUDGET | PROJECTED     | RECOMMENDED   | FY26 VS FY25 BUDGET | FY26 VS FY25 VS |
| BEGINNING BALANCE | 100           | 100             | 100           | 100           | -                   | 0.0%            |
| POLICE FINES      | 54,507        | 50,000          | 50,000        | 50,000        | -                   | 0.0%            |
| <b>TOTALS</b>     | <b>54,607</b> | <b>50,100</b>   | <b>50,100</b> | <b>50,100</b> | <b>-</b>            | <b>0.0%</b>     |

BUDGET SUMMARY

|                      | ACTUAL        | BUDGET        | PROJECTED     | RECOMMENDED   | FY25 BUDGET | FY25 VS     |
|----------------------|---------------|---------------|---------------|---------------|-------------|-------------|
| CURRENT YEAR BALANCE | 100           | 100           | 100           | 100           | -           | 0.0%        |
| <b>TOTALS</b>        | <b>54,607</b> | <b>50,100</b> | <b>50,100</b> | <b>50,100</b> | <b>-</b>    | <b>0.0%</b> |

**202 - REALTY TRANSFER TAX**

CASH RECEIPTS

|                       | <b>2023/2024</b> | <b>2024/25</b>         | <b>2024/25</b>   | <b>2025/2026</b>   | <b>\$ DIFFERENCE</b>       | <b>% CHG</b>           |
|-----------------------|------------------|------------------------|------------------|--------------------|----------------------------|------------------------|
|                       | <b>ACTUAL</b>    | <b>ORIGINAL BUDGET</b> | <b>PROJECTED</b> | <b>RECOMMENDED</b> | <b>FY26 VS FY25 BUDGET</b> | <b>FY26 VS FY25 VS</b> |
| BEGINNING BALANCE     | -                | -                      | -                | -                  | -                          | 0.0%                   |
| REALTY TRANSFER TAXES | 2,330,570        | 2,000,000              | 2,300,000        | 2,000,000          | -                          | 0.0%                   |
| INTEREST EARNED       | 4,307            | -                      | 4,200            | -                  | -                          | 0.0%                   |
| <b>TOTALS</b>         | <b>2,334,876</b> | <b>2,000,000</b>       | <b>2,304,200</b> | <b>2,000,000</b>   | <b>-</b>                   | <b>0.0%</b>            |

BUDGET SUMMARY

|                          | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>PROJECTED</b> | <b>RECOMMENDED</b> | <b>FY25 BUDGET</b> | <b>FY25 VS</b> |
|--------------------------|------------------|------------------|------------------|--------------------|--------------------|----------------|
| TRANSFER TO GENERAL FUND | 2,334,876        | 2,000,000        | 2,304,200        | 2,000,000          | -                  | 0.0%           |
| CURRENT YEAR BALANCE     | -                | -                | -                | -                  | -                  | 0.0%           |
| <b>TOTALS</b>            | <b>2,334,876</b> | <b>2,000,000</b> | <b>2,304,200</b> | <b>2,000,000</b>   | <b>-</b>           | <b>0.0%</b>    |

**203 - COMMUNITY TRANSPORTATION IMPROVEMENT FUND**

OPERATING REVENUES

|                    | 2024/25             |                | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE        |                        |               |
|--------------------|---------------------|----------------|--------------------------|----------------------|------------------------|---------------|
|                    | 2023/2024<br>ACTUAL | BUDGET         |                          | 2024/25<br>PROJECTED | FY26 VS<br>FY25 BUDGET | %<br>CHANGE   |
| PRIOR YEAR BALANCE | 70,115              | 114,500        | 681,500                  | 528,000              | 413,500                | 361.1%        |
| GRANTS REVENUE     | -                   | 40,000         | 186,700                  | -                    | (40,000)               | -100.0%       |
| INTEREST INCOME    | 7,765               | -              | -                        | -                    | -                      | 0.0%          |
| <b>TOTALS</b>      | <b>77,880</b>       | <b>154,500</b> | <b>868,200</b>           | <b>528,000</b>       | <b>373,500</b>         | <b>241.7%</b> |

OPERATING EXPENSES

|                                | ACTUAL        | BUDGET         | PROJECTED      | RECOMMENDED    | FY25 BUDGET    | CHANGE        |
|--------------------------------|---------------|----------------|----------------|----------------|----------------|---------------|
| PROGRAM EXP. CITY APPROPRIATED | -             | -              | -              | -              | -              | 0.0%          |
| OPERATING TRANSFERS - OUT      | -             | -              | -              | -              | -              | 0.0%          |
| CURRENT YEAR BALANCE           | (258,275)     | 114,500        | -              | -              | (114,500)      | -100.0%       |
| <b>TOTALS</b>                  | <b>77,880</b> | <b>154,500</b> | <b>868,200</b> | <b>528,000</b> | <b>373,500</b> | <b>241.7%</b> |

**204 - SUBSTANCE ABUSE PREVENTION PROGRAM**

OPERATING REVENUES

|                    | 2023/2024      | 2024/25            | 2024/25<br>PROJECTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |              |
|--------------------|----------------|--------------------|----------------------|--------------------------|------------------------|--------------|
|                    | ACTUAL         | ORIGINAL<br>BUDGET |                      |                          | FY26 VS<br>FY25 BUDGET | %<br>CHANGE  |
| PRIOR YEAR BALANCE | 43,429         | 9,200              | 51,210               | 51,210                   | 42,010                 | 456.6%       |
| GRANTS REVENUE     | 40,000         | 40,000             | 40,000               | 45,000                   | 5,000                  | 12.5%        |
| RECREATION REVENUE | 45,195         | 33,000             | 33,000               | 45,000                   | 12,000                 | 36.4%        |
| <b>TOTALS</b>      | <b>128,624</b> | <b>82,200</b>      | <b>124,210</b>       | <b>141,210</b>           | <b>59,010</b>          | <b>71.8%</b> |

OPERATING EXPENSES

|                           | ACTUAL         | BUDGET        | PROJECTED      | RECOMMENDED    | FY25 BUDGET   | CHANGE        |
|---------------------------|----------------|---------------|----------------|----------------|---------------|---------------|
| PROGRAM EXPENSES/SUPPLIES | 41,078         | 30,000        | 30,000         | 45,000         | 15,000        | 50.0%         |
| CURRENT YEAR BALANCE      | 51,210         | 9,200         | 51,210         | 28,810         | 28,810        | 313.2%        |
| <b>TOTALS</b>             | <b>128,624</b> | <b>82,200</b> | <b>124,210</b> | <b>170,020</b> | <b>87,820</b> | <b>106.8%</b> |

**205 - LIBRARY GRANT**

OPERATING REVENUES

|                    | 2023/2024<br>ACTUAL | 2024/25              |                      | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |              |
|--------------------|---------------------|----------------------|----------------------|--------------------------|------------------------|--------------|
|                    |                     | ORIGINAL<br>APPROVED | 2024/25<br>PROJECTED |                          | FY26 VS<br>FY25 BUDGET | \$<br>CHANGE |
| PRIOR YEAR BALANCE | 166,240             | -                    | 159,917              | -                        | -                      | 0.0%         |
| STATE GRANT        | 381,603             | 381,603              | 396,939              | 397,400                  | 15,797                 | 4.1%         |
| FEDERAL GRANT      | 3,452               | 3,738                | 3,738                | 3,750                    | 12                     | 0.3%         |
| OTHER GRANTS       | -                   | -                    | -                    | -                        | -                      | 0.0%         |
| <b>TOTALS</b>      | <b>551,295</b>      | <b>385,341</b>       | <b>560,594</b>       | <b>401,150</b>           | <b>15,809</b>          | <b>4.1%</b>  |

OPERATING EXPENSES

|   | 2023/2024      | 2024/25        |                | 2025/2026      | \$            |             |
|---|----------------|----------------|----------------|----------------|---------------|-------------|
|   |                | ORIGINAL       | 2024/25        |                | FY26 VS       |             |
| FURNITURE/FIXTURES                      | 50,213         | 15,003         | 90,256         | 30,800         | 15,797        | 105.3%      |
| OFFICE SUPPLIES                         | 22,905         | 30,000         | 30,000         | 30,000         | -             | 0.0%        |
| PRINTING AND DUPLICATING                | 2,582          | 10,000         | 10,000         | 10,000         | -             | 0.0%        |
| PROGRAM EXPENSES/SUPPLIES               | 29,045         | 37,000         | 37,000         | 37,000         | -             | 0.0%        |
| BOOKS                                   | 140,518        | 145,000        | 155,000        | 145,000        | -             | 0.0%        |
| COMPUTER SOFTWARE                       | 3,899          | 6,000          | 6,000          | 6,000          | -             | 0.0%        |
| COMPUTER HARDWARE                       | 32,347         | 30,000         | 50,000         | 30,000         | -             | 0.0%        |
| FED GRANT PROG EXP                      | -              | -              | -              | -              | -             | 0.0%        |
| AUDIO VISUAL SUPPLIES                   | 76,264         | 85,000         | 95,000         | 85,000         | -             | 0.0%        |
| POSTAGE                                 | 79             | 100            | 100            | 100            | -             | 0.0%        |
| ADVERTISEMENT                           | 8,911          | 10,000         | 10,000         | 10,000         | -             | 0.0%        |
| TRAINING/CONF/FOOD/TRAV                 | 7,812          | 5,000          | 15,000         | 5,000          | -             | 0.0%        |
| CONSULTING FEES                         | -              | -              | -              | -              | -             | 0.0%        |
| CONTRACTUAL SERVICES                    | -              | -              | 50,000         | -              | -             | 0.0%        |
| OFF EQP/REPAIRS & MAINT                 | 661            | 2,000          | 2,000          | 2,000          | -             | 0.0%        |
| OTHER EQUIP - PURCHASE                  | -              | -              | -              | -              | -             | 0.0%        |
| OTHER EQUIP - LEASE                     | 4,847          | 6,000          | 6,000          | 6,000          | -             | 0.0%        |
| STATE GRANT PROG EXP                    | -              | 500            | 500            | 500            | -             | 0.0%        |
| <b>SUBTOTAL EXPENSES STATE GRANTS</b>   | <b>380,083</b> | <b>381,603</b> | <b>556,856</b> | <b>397,400</b> | <b>15,797</b> | <b>4.1%</b> |
| <b>FEDERAL GRANTS</b>                   |                |                |                |                |               |             |
| PROGRAM EXPENSES/SUPPLIES               | 3,452          | 3,738          | 3,738          | 3,750          | 12            | 0.3%        |
| <b>SUBTOTAL EXPENSES FEDERAL GRANTS</b> | <b>3,452</b>   | <b>3,738</b>   | <b>3,738</b>   | <b>3,750</b>   | <b>12</b>     | <b>0.3%</b> |
| <b>GRAND TOTAL EXPENSES</b>             | <b>383,535</b> | <b>385,341</b> | <b>560,594</b> | <b>401,150</b> | <b>15,809</b> | <b>4.1%</b> |
| <b>CURRENT YEAR BALANCE</b>             | <b>167,760</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>0.0%</b> |
| <b>TOTALS</b>                           | <b>551,295</b> | <b>385,341</b> | <b>560,594</b> | <b>401,150</b> | <b>15,809</b> | <b>4.1%</b> |

**206 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

OPERATING REVENUES

|                         | 2024/25             |                    |                      | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |             |
|-------------------------|---------------------|--------------------|----------------------|--------------------------|------------------------|-------------|
|                         | 2023/2024<br>ACTUAL | ORIGINAL<br>BUDGET | 2024/25<br>PROJECTED |                          | FY26 VS<br>FY25 BUDGET | %<br>CHANGE |
| PRIOR YEAR BALANCE CDBG | 1,141               | -                  | 339,365              | -                        | -                      | 0.0%        |
| CDBG GRANTS RECEIVED    | 288,802             | 309,594            | 309,594              | 318,000                  | 8,406                  | 2.7%        |
| MISC. REVENUE           | 26,000              | -                  | -                    | -                        | -                      | 0.0%        |
| <b>TOTALS</b>           | <b>315,943</b>      | <b>309,594</b>     | <b>648,959</b>       | <b>318,000</b>           | <b>8,406</b>           | <b>2.7%</b> |

|  | 2024/25             |                    |                      | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |             |
|--|---------------------|--------------------|----------------------|--------------------------|------------------------|-------------|
|  | 2023/2024<br>ACTUAL | ORIGINAL<br>BUDGET | 2024/25<br>PROJECTED |                          | FY26 VS<br>FY25 BUDGET | %<br>CHANGE |
| Prior year Closing cost/down payment program         | 10,837              | -                  | 90,516               | -                        | -                      | 0.0%        |
| Prior year Dover Interfaith Ministry                 | 67,309              | -                  | 12,360               | -                        | -                      | 0.0%        |
| Prior year Ncall Research Inc.                       | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Prior year Connection Supp Program                   | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Prior year MHDC emergency home repair                | 28,200              | -                  | 99,399               | -                        | -                      | 0.0%        |
| Prior year House of Hope                             | 7,220               | -                  | 23,077               | -                        | -                      | 0.0%        |
| Prior year DIMH & Central DE Housing Collaborative   | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Prior year Habitat for Humanity                      | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Prior year Milford housing H/O rehab                 | 46,838              | -                  | 71,115               | -                        | -                      | 0.0%        |
| Prior year Central Delaware Housing Collab           | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Prior year admin expense                             | 40,690              | -                  | 82,899               | -                        | -                      | 0.0%        |
| Prior year Cares Act COVID-19                        | 23,651              | -                  | -                    | -                        | -                      | 0.0%        |
| Current year closing cost/down payment program       | 32,903              | 106,235            | 106,235              | 80,000                   | (26,235)               | -24.7%      |
| Current year Connection Comm Supp program            | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Current year Dover Interfaith Ministry               | -                   | 15,000             | 15,000               | -                        | (15,000)               | -100.0%     |
| Current year Ncall Research Inc.                     | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Current year MHDC emergency home repair              | -                   | -                  | -                    | 25,000                   | 25,000                 | 0.0%        |
| Current year Habitat for Humanity                    | -                   | -                  | -                    | 25,000                   | 25,000                 | 0.0%        |
| Current year MHDC homeowner rehab.                   | -                   | 40,000             | -                    | 35,000                   | (5,000)                | -12.5%      |
| Current year House of Hope                           | 10,998              | 31,440             | 31,440               | -                        | (31,440)               | -100.0%     |
| Current year Milford housing H/O rehab               | 523                 | 55,000             | 55,000               | -                        | (55,000)               | -100.0%     |
| Current year DIMH & Central DE Housing Collaborative | 13,104              | -                  | -                    | -                        | -                      | 0.0%        |
| Current year Cares Act COVID-19                      | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Current year Cares Act Hotel Voucher                 | -                   | -                  | -                    | -                        | -                      | 0.0%        |
| Current year Central Delaware Housing Collab         | -                   | -                  | -                    | 40,000                   | 40,000                 | 0.0%        |
| Current year People's Community Center               | -                   | -                  | -                    | 62,700                   | 62,700                 | 0.0%        |
| Current year admin expense                           | 10,529              | 61,919             | 61,919               | 50,300                   | (11,619)               | -18.8%      |
| CURRENT YEAR BALANCE CDBG                            | 23,141              | -                  | -                    | -                        | -                      | 0.0%        |
| <b>TOTALS</b>  | <b>341,943</b>      | <b>309,594</b>     | <b>648,959</b>       | <b>318,000</b>           | <b>8,406</b>           | <b>2.7%</b> |

**207 - POLICE GRANTS**

OPERATING REVENUES

|                           | 2023/2024<br>ACTUAL | 2024/25              |                  | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |               |
|---------------------------|---------------------|----------------------|------------------|--------------------------|------------------------|---------------|
|                           |                     | ORIGINAL<br>APPROVED | PROJECTED        |                          | FY26 VS<br>FY25 BUDGET | \$<br>CHANGE  |
| <b>PRIOR YEAR BALANCE</b> | 4,412               | 1,063,200            | 2,318,700        | -                        | (1,063,200)            | -100.0%       |
| GRANTS RECEIVED           | 807,481             | 619,400              | 619,400          | 585,900                  | (33,500)               | -5.4%         |
| INTEREST INCOME           | 25,408              | -                    | -                | -                        | -                      | 0.0%          |
| <b>TOTALS</b>             | <b>837,301</b>      | <b>1,682,600</b>     | <b>2,938,100</b> | <b>585,900</b>           | <b>(1,096,700)</b>     | <b>-65.2%</b> |

OPERATING EXPENSES

|                                    | ACTUAL         | APPROVED         | PROJECTED        | RECOMMENDED    | FY20 BUDGET        | CHANGE         |
|------------------------------------|----------------|------------------|------------------|----------------|--------------------|----------------|
| GRANT FUNDED SALARIES              | 66,259         | -                | -                | -              | -                  | 0.0%           |
| GRANT FUNDED FICA                  | -              | -                | -                | -              | -                  | 0.0%           |
| GRANT FUNDED W/COMP                | -              | -                | -                | -              | -                  | 0.0%           |
| <b>MATERIALS AND SUPPLIES</b>      |                |                  |                  |                |                    |                |
| FURNITURE & FIXTURES               | -              | -                | -                | -              | -                  | 0.0%           |
| PROGRAM EXPENSE                    | 308,589        | 785,000          | 1,421,100        | -              | (785,000)          | -100.0%        |
| OFFICE & COMPUTER SUPP             | -              | -                | -                | -              | -                  | 0.0%           |
| PHOTO EQUIPT & SUPPLIES            | -              | -                | -                | -              | -                  | 0.0%           |
| POLICE EQUIPT & PROG SUPP          | -              | -                | -                | -              | -                  | 0.0%           |
| <b>ADMINISTRATIVE EXPENDITURES</b> |                |                  |                  |                |                    |                |
| CELL PHONE CHARGES                 | -              | -                | -                | -              | -                  | 0.0%           |
| TRAINING                           | 18,720         | 20,000           | 20,000           | -              | (20,000)           | -100.0%        |
| AUDIT FEES                         | -              | -                | -                | -              | -                  | 0.0%           |
| CONTRACTUAL SERVICES               | 383,175        | -                | 739,000          | -              | -                  | 0.0%           |
| VEHICLE MAINT & EQUIPT             | -              | -                | -                | -              | -                  | 0.0%           |
| <b>CAPITAL OUTLAY</b>              |                |                  |                  |                |                    |                |
| VEHICLE PURCHASE                   | -              | -                | -                | -              | -                  | 0.0%           |
| <b>TOTAL EXPENDITURES</b>          | <b>776,743</b> | <b>805,000</b>   | <b>2,180,100</b> | <b>-</b>       | <b>(805,000)</b>   | <b>-100.0%</b> |
| <b>OTHER FINANCING USES</b>        |                |                  |                  |                |                    |                |
| OPERATING TRANSFERS-OUT            | 763,810        | 379,400          | 758,000          | 765,000        | 385,600            | 101.6%         |
| <b>TOTAL FINANCING USES</b>        | <b>763,810</b> | <b>379,400</b>   | <b>758,000</b>   | <b>765,000</b> | <b>385,600</b>     | <b>101.6%</b>  |
| <b>CURRENT YEAR BALANCE</b>        | (703,252)      | 498,200          | -                | (179,100)      | (677,300)          | -135.9%        |
| <b>TOTALS</b>                      | <b>837,301</b> | <b>1,682,600</b> | <b>2,938,100</b> | <b>585,900</b> | <b>(1,096,700)</b> | <b>-65.2%</b>  |

THE ABOVE BUDGET INCLUDES THE POLICE GRANTS FUND, USDOJ BYRNE GRANTS FUND AS WELL AS THE OTHER FEDERAL POLICE GRANTS FUND.

**209 - POLICE GRANTS**

OPERATING REVENUES

|                           | 2024/25             |                      | 2024/25<br>PROJECTED | 2025/2026<br>RECOMMENDED | \$ DIFFERENCE          |               |
|---------------------------|---------------------|----------------------|----------------------|--------------------------|------------------------|---------------|
|                           | 2023/2024<br>ACTUAL | ORIGINAL<br>APPROVED |                      |                          | FY26 VS<br>FY25 BUDGET | \$<br>CHANGE  |
| <b>PRIOR YEAR BALANCE</b> | 203,026             | -                    | 185,713              | -                        | -                      | 0.0%          |
| GRANTS RECEIVED           | 370,178             | 390,000              | 780,000              | 339,700                  | (50,300)               | -12.9%        |
| INTEREST INCOME           | -                   | -                    | -                    | -                        | -                      | 0.0%          |
| <b>TOTALS</b>             | <b>573,204</b>      | <b>390,000</b>       | <b>965,713</b>       | <b>339,700</b>           | <b>(50,300)</b>        | <b>-12.9%</b> |

OPERATING EXPENSES

|                                    | ACTUAL         | APPROVED       | PROJECTED      | RECOMMENDED    | FY25 BUDGET      | CHANGE        |
|------------------------------------|----------------|----------------|----------------|----------------|------------------|---------------|
| CADET PROGRAM SALARIES             | -              | -              | -              | -              | -                | 0.0%          |
| CADET PROGRAM FICA                 | -              | -              | -              | -              | -                | 0.0%          |
| CADET PROGRAM W/COMP               | -              | -              | -              | -              | -                | 0.0%          |
| <b>MATERIALS AND SUPPLIES</b>      |                |                |                |                |                  |               |
| FURNITURE & FIXTURES               | -              | -              | -              | -              | -                | 0.0%          |
| OFFICE & COMPUTER SUPP             | -              | -              | -              | -              | -                | 0.0%          |
| PHOTO EQUIPT & SUPPLIES            | -              | -              | -              | -              | -                | 0.0%          |
| POLICE EQUIPT & PROG SUPP          | 305,473        | 342,500        | 170,000        | 110,600        | (231,900)        | -67.7%        |
| <b>ADMINISTRATIVE EXPENDITURES</b> |                |                |                |                |                  |               |
| CONTRACTUAL SERVICES               | 6,959          | -              | -              | -              | -                | 0.0%          |
| <b>TOTAL EXPENDITURES</b>          | <b>312,433</b> | <b>342,500</b> | <b>170,000</b> | <b>110,600</b> | <b>(231,900)</b> | <b>-67.7%</b> |
| <b>OTHER FINANCING USES</b>        |                |                |                |                |                  |               |
| OPERATING TRANSFERS-OUT            | 75,058         | 47,500         | 12,000         | 50,000         | 2,500            | 5.3%          |
| <b>TOTAL FINANCING USES</b>        | <b>75,058</b>  | <b>47,500</b>  | <b>12,000</b>  | <b>50,000</b>  | <b>2,500</b>     | <b>5.3%</b>   |
| <b>CURRENT YEAR BALANCE</b>        | 185,713        | -              | 783,713        | 179,100        | 179,100          | 0.0%          |
| <b>TOTALS</b>                      | <b>573,204</b> | <b>390,000</b> | <b>965,713</b> | <b>339,700</b> | <b>(50,300)</b>  | <b>-12.9%</b> |

**208 - LODGING TAX**

CASH RECEIPTS

|                   | <b>2023/2024</b> | <b>2024/25</b>   | <b>2024/25</b>   | <b>2025/2026</b>   | <b>\$ DIFFERENCE</b> | <b>% CHG</b>   |
|-------------------|------------------|------------------|------------------|--------------------|----------------------|----------------|
|                   | <b>ACTUAL</b>    | <b>ORIGINAL</b>  | <b>PROJECTED</b> | <b>RECOMMENDED</b> | <b>FY26 VS</b>       | <b>FY26 VS</b> |
|                   |                  | <b>BUDGET</b>    |                  |                    | <b>FY25 BUDGET</b>   | <b>FY25 VS</b> |
| BEGINNING BALANCE | -                | -                | -                | -                  | -                    | 0.0%           |
| LODGING TAXES     | 443,995          | 1,000,000        | 1,000,000        | 1,000,000          | -                    | 0.0%           |
| <b>TOTALS</b>     | <b>443,995</b>   | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b>   | <b>-</b>             | <b>0.0%</b>    |

BUDGET SUMMARY

|                                   | <b>ACTUAL</b>  | <b>BUDGET</b>    | <b>PROJECTED</b> | <b>RECOMMENDED</b> | <b>FY25 BUDGET</b> | <b>FY25 VS</b> |
|-----------------------------------|----------------|------------------|------------------|--------------------|--------------------|----------------|
| TRF TO GOV'T CAPITAL PRJCTS (101) | 443,995        | 500,000          | 500,000          | 500,000            | -                  | 0.0%           |
| TRF TO GOV'T OPERATING FUND (100) | -              | 500,000          | 500,000          | 500,000            | -                  | 0.0%           |
| CURRENT YEAR BALANCE              | -              | -                | -                | -                  | -                  | 0.0%           |
| <b>TOTALS</b>                     | <b>443,995</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b>   | <b>-</b>           | <b>0.0%</b>    |

**210 - AMERICAN RESCUE PLAN ACT FUND**

OPERATING REVENUES

|                    | <b>2023/2024<br/>ACTUAL</b> | <b>2024/25<br/>PROJECTED</b> | <b>2025/2026<br/>RECOMMENDED</b> | <b>\$ DIFFERENCE<br/>FY26 VS<br/>FY25 BUDGET</b> | <b>%<br/>CHANGE</b> |
|--------------------|-----------------------------|------------------------------|----------------------------------|--|---------------------|
| PRIOR YEAR BALANCE | 2,417,074                   | 2,864,200                    | -                                | (2,417,074)                                      | -200.0%             |
| INTEREST INCOME    | 138,907                     | 75,000                       | -                                | (138,907)  | -200.0%             |
| <b>TOTALS</b>      | <b>2,555,981</b>            | <b>2,939,200</b>             | -                                | <b>(2,555,981)</b>                               | <b>0.0%</b>         |

OPERATING EXPENSES

|                           | <b>APPROVED</b>  | <b>PROJECTED</b> | <b>RECOMMENDED</b> | <b>FY25 BUDGET</b> | <b>CHANGE</b> |
|---------------------------|------------------|------------------|--------------------|--------------------|---------------|
| CONSTRUCTION              | 2,616,091        | 1,401,000        | -                  | (2,616,091)        | 0.0%          |
| OPERATING TRANSFERS - OUT | -                | -                | -                  | -                  | 0.0%          |
| CURRENT YEAR BALANCE      | (582,113)        | 348,500          | -                  | 582,113            | 0.0%          |
| <b>TOTALS</b>             | <b>2,555,981</b> | <b>2,939,200</b> | -                  | <b>1,809,600</b>   | <b>0.0%</b>   |

**211 - ECONOMIC & COMMUNITY DEVELOPMENT**

OPERATING REVENUES

|                    | <b>2023/2024<br/>ORIGINAL<br/>APPROVED</b> | <b>2024/2025<br/>PROJECTED</b> | <b>2025/2026<br/>RECOMMENDED</b> | <b>\$ DIFFERENCE<br/>FY26 VS<br/>FY25 BUDGET</b> | <b>%<br/>CHANGE</b> |
|--------------------|--|--------------------------------|----------------------------------|--|---------------------|
| PRIOR YEAR BALANCE | 734,000                                    | 734,000                        | 713,900                          | (20,100)   | -102.7%             |
| MISC RECEIPTS      | -  | 24,000                         | -                                | -  |                     |
| <b>TOTALS</b>      | <b>734,000</b>                             | <b>758,000</b>                 | <b>713,900</b>                   | <b>(20,100)</b>                                  | <b>0.0%</b>         |

OPERATING EXPENSES

|                      | <b>ORIGINAL</b> | <b>2024/2025</b> | <b>2025/2026</b> | <b>FY26 VS</b>  | <b>%</b>    |
|----------------------|-----------------|------------------|------------------|-----------------|-------------|
| PROGRAM EXPENSE      | -               | 44,100           | -                | -               | 0.0%        |
| CURRENT YEAR BALANCE | 734,000         | 713,900          | 713,900          | (20,100)        | 0.0%        |
| <b>TOTALS</b>        | <b>734,000</b>  | <b>713,900</b>   | <b>713,900</b>   | <b>(20,100)</b> | <b>0.0%</b> |

**212 -AMBULANCE SERVICE**

OPERATING REVENUES

|                    | 2023/2024 | 2024/25        | 2025/2026      | \$ DIFFERENCE  |             |
|--------------------|-----------|----------------|----------------|----------------|-------------|
|                    | ORIGINAL  |                |                | RECOMMENDED    | FY26 VS     |
|                    | APPROVED  | RECOMMENDED    | RECOMMENDED    | FY25 BUDGET    | CHANGE      |
| PRIOR YEAR BALANCE | -         | -              | -              | -              | 0.0%        |
| AMBULANCE REVENUE  | -         | 850,000        | 850,000        | 850,000        | 0.0%        |
| INTEREST INCOME    | -         | -              | -              | -              | 0.0%        |
| <b>TOTALS</b>      | -         | <b>850,000</b> | <b>850,000</b> | <b>850,000</b> | <b>0.0%</b> |

OPERATING EXPENSES

|                      | APPROVED | RECOMMENDED    | RECOMMENDED    | FY25 BUDGET    | CHANGE      |
|----------------------|----------|----------------|----------------|----------------|-------------|
| TRANSFER TO RESERVE  | -        | 250,000        | 250,000        | 250,000        | 0.0%        |
| CURRENT YEAR BALANCE | -        | 850,000        | 850,000        | 850,000        | 0.0%        |
| <b>TOTALS</b>        | -        | <b>850,000</b> | <b>850,000</b> | <b>850,000</b> | <b>0.0%</b> |

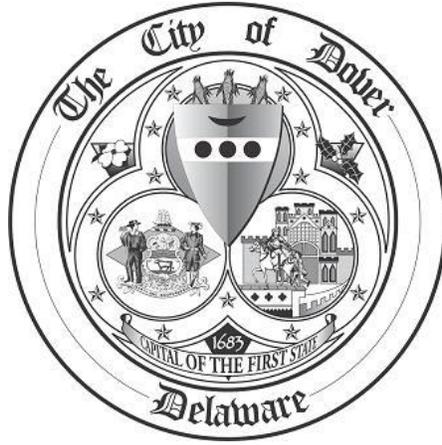
**600 - WORKER'S COMPENSATION FUND**

OPERATING REVENUES

|                   | 2023/2024        | 2024/25          | 2024/25          | 2025/2026        | \$ DIFFERENCE       |              |
|-------------------|------------------|------------------|------------------|------------------|---------------------|--------------|
|                   | ACTUAL           | ORIGINAL BUDGET  | PROJECTED        | RECOMMENDED      | FY26 VS FY25 BUDGET | % CHANGE     |
| BEGINNING BALANCE | 4,469,902        | 4,138,000        | 5,424,683        | 6,449,683        | 2,311,683           | 55.9%        |
| INTEREST INCOME   | 158,837          | 120,000          | 200,000          | 200,000          | 80,000              | 66.7%        |
| PREMIUM FROM CITY | 1,288,194        | 1,144,000        | 1,300,000        | 1,352,000        | 208,000             | 18.2%        |
| <b>TOTALS</b>     | <b>5,916,932</b> | <b>5,402,000</b> | <b>6,924,683</b> | <b>8,001,683</b> | <b>2,599,683</b>    | <b>48.1%</b> |

|                                   | 2023/2024        | 2024/25          | 2024/25          | 2025/2026        | \$ DIFFERENCE       |              |
|-----------------------------------|------------------|------------------|------------------|------------------|---------------------|--------------|
|                                   | ACTUAL           | ORIGINAL BUDGET  | PROJECTED        | RECOMMENDED      | FY26 VS FY25 BUDGET | % CHANGE     |
| OFFICE SUPPLIES                   |                  |                  | -                |                  |                     | 0.0%         |
| PRINTING DUPLICATING              |                  |                  | -                |                  |                     | 0.0%         |
| PROGRAM EXPENSE - CLAIMS          | 215,632          | 300,000          | 140,000          | 300,000          | -                   | 0.0%         |
| INSURANCE                         | 225,412          | 200,000          | 280,000          | 300,000          | 100,000             | 50.0%        |
| STATE OF DEL - SELF INSURANCE TAX | 16,773           | 30,000           | 32,000           | 30,000           | -                   | 0.0%         |
| CONTRACTUAL SERVICES              | 34,433           | 35,000           | 23,000           | 30,000           | (5,000)             | -14.3%       |
| <b>TOTAL EXPENSES</b>             | <b>492,249</b>   | <b>565,000</b>   | <b>475,000</b>   | <b>660,000</b>   | <b>90,000</b>       | <b>16.8%</b> |
| CURRENT YEAR BALANCE              | 5,424,683        | 4,837,000        | 6,449,683        | 7,341,683        | 2,504,683           | 51.8%        |
| <b>TOTALS</b>                     | <b>5,916,932</b> | <b>5,402,000</b> | <b>6,924,683</b> | <b>8,001,683</b> | <b>2,599,683</b>    | <b>48.1%</b> |



**THIS PAGE INTENTIONALLY LEFT BLANK**