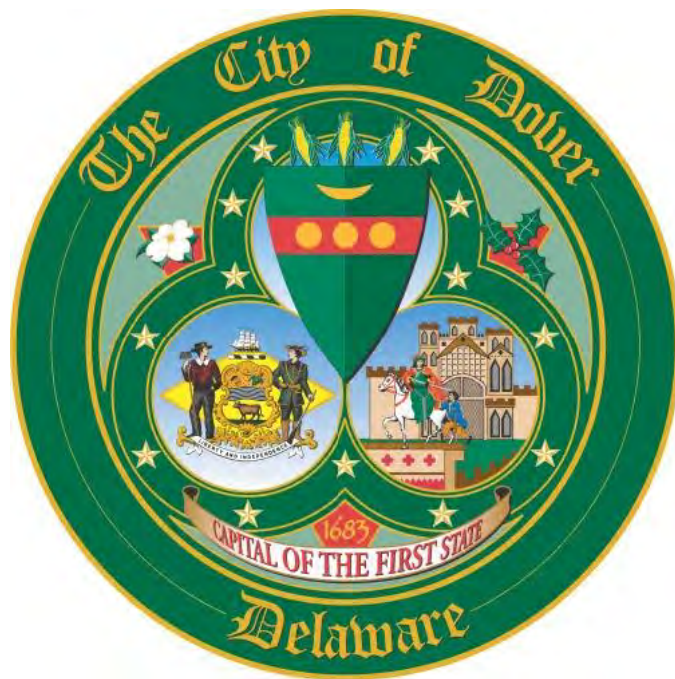
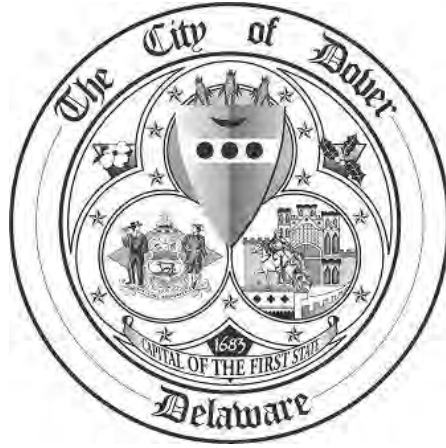


CITY OF DOVER  
DRAFT ANNUAL  
OPERATING BUDGET  
FISCAL YEAR 2026-2027



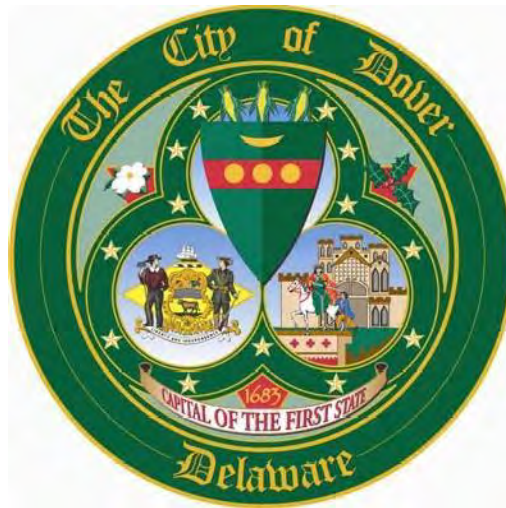
With Capital Investment Program for  
Budget Years FY2027 – FY2031



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# CITY OF DOVER DRAFT ANNUAL OPERATING BUDGET

FOR FISCAL YEAR  
JULY 1, 2026 - JUNE 30, 2027



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

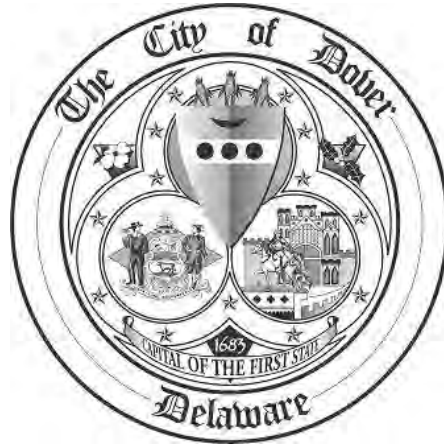
Published by:  
The City **Manager's** Office  
Sharon J. Duca, P.E., Acting City Manager



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# 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.*



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With 2027 – 2031 Capital Investment Plans

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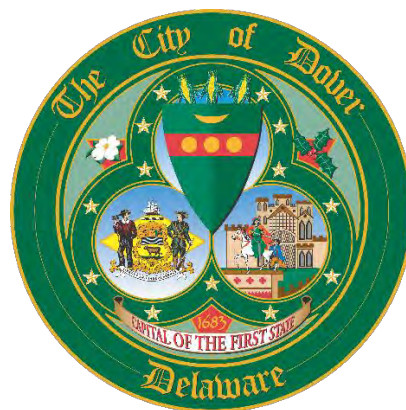
# INTRODUCTION

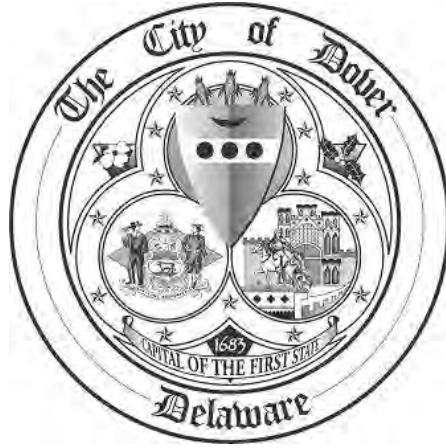
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*CITY **MANAGER'S** LETTER*

*HOW TO USE THIS BUDGET*

*OPERATIONAL STRUCTURE*





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May 12, 2026

Honorable Mayor and Members of City Council  
 City of Dover  
 15 Loockerman Plaza  
 Dover, DE 19901

SUBJECT: Proposed Fiscal Year 2026-2027 City of Dover Budget

Dear Honorable Mayor and Members of City Council:

Enclosed is the proposed Fiscal Year 2026-2027 (FY27) City of Dover Draft Annual Operating Budget, with Capital Investment Program, for your consideration. (All figures used within this letter, and the enclosed budget documents, are current as of the date of this letter.)

City staff provided a great deal of assistance to the Budget Team in ultimately reaching a balanced and policy-compliant budget. In particular, efforts focused on maintaining level of service requirements while looking for areas to improve efficiency and areas of possible deferment. Many thanks to staff and Department Heads for their input and support and to the Budget Team (Jeff Dill, Patricia Marney and Yvonne Martine) for their dedicated efforts.

The budget season started in October of 2025 with Departments developing their FY27 budget requests by the end of December 2025. Upon consolidation of the information, and the completion of budget meetings with those Departments (February and March 2026), the FY27 Requested Budget was developed. It should be noted that this budget reflects the rising costs of personnel, including benefit costs, as well as equipment, material and service-related costs. For example, personnel-related costs represent seventy-one percent (71%) of the General Fund expenses, with many of the staff represented covered by collective bargaining agreements that fix proposed increases for FY27. At the same time, it should be noted that City staff are our greatest asset and are critical to achieving level of service expectations.

**FY27 Requested Budget**

<b>Fund</b>	<b>Beg. Balance</b>	<b>Revenues</b>	<b>Expenses</b>	<b>End. Balance</b>	<b>Variance (Rev-Exp)</b>	<b>Policy</b>
General	\$5,268,700	\$53,449,800	\$64,712,500	(\$5,994,000)	(\$11,262,700)	-11.2%
Sanitation	\$859,100	\$5,524,800	\$5,808,000	\$575,900	(\$283,200)	n/a
Water	\$2,624,700	\$8,352,200	\$10,898,700	\$78,200	(\$2,546,500)	0.9%
Wastewater	\$2,648,900	\$12,511,100	\$12,027,100	\$3,132,900	\$484,000	25.0%
Electric	\$50,119,000	\$105,569,700	\$124,882,600	\$30,806,100	(\$19,312,900)	29.2%

The Requested Budget was reviewed in relation to key City of Dover Charter and Financial Policy references which include the following:

- City of Dover Code of Ordinances, PART I – CHARTER AND RELATED LAWS, Subpart A – CHARTER, ARTICLE IV. – FINANCIAL AFFAIRS, Sec. 44. – Annual budget.: *The total of proposed expenditures shall not exceed the total of anticipated income.*
- City of Dover Financial Policies, Expenditure Policy: *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.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – General Fund: *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.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – Water Fund: *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.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – Wastewater Fund: *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.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – Electric Revenue Fund: *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.*

Following this review, it was determined that the Requested Budget did not meet the requirements above. For the General, Sanitation, Water and Electric Funds, the expenditures exceeded revenues. This in turn would require the utilization of the Beginning Budget Balance to “balance” the budget. In addition, the General and Water Funds were not compliant with the associate Budget Balance/Reserve Policies. In the past, the proposed budget presented to City Council also did not always meet the requirements above. A key issue with this is that the budget balance will most likely continue to decrease each year unless unexpected revenues are achieved, such as higher-than-normal transfer taxes.

It became necessary to re-evaluate the budget requests, through the Budget Team and Department Heads, for areas that could be deferred or reduced for the upcoming budget year. Initial adjustments were made resulting in a Preliminary FY27 Budget Discussion, on April 22, 2026, at a Special Legislative, Finance, and Administration Committee Meeting to allow for additional discussion on the Preliminary FY27 Budget. Following this meeting, the Budget Team, in conjunction with Department Heads, went back to review projected revenues and expenses. As a result of this review, the FY27 Recommended Budget was developed.

**Recommended FY27 Budget**

<b>Fund</b>	<b>Beg. Balance</b>	<b>Revenues</b>	<b>Expenses</b>	<b>End. Balance</b>	<b>Variance (Rev-Exp)</b>	<b>Policy</b>
General	\$5,268,700	\$57,585,800	\$57,582,402	\$5,272,098	\$3,398	9.2%
Sanitation	\$859,100	\$5,524,800	\$5,439,400	\$944,500	\$85,400	n/a
Water	\$2,624,700	\$8,352,200	\$8,350,200	\$2,626,700	\$2,000	31.4%
Wastewater	\$2,648,900	\$13,131,200	\$12,873,600	\$2,906,500	\$257,600	22.1%
Electric	\$50,119,000	\$112,069,700	\$110,831,100	\$51,357,600	\$1,238,600	45.8%

The submitted FY27 Recommended Budget meets the requirements noted above. In order to achieve this, the following is included in the recommendations:

**Revenue Considerations**

- Transfer of \$1,000,000 from the Sanitation Fund to the General Fund. (An assessment of financial policies for the Sanitation Fund will be required in FY27.)
- The transfer from the Electric Fund to the General Fund was increased by \$1,000,000. (An assessment of financial policies for the Electric Fund will be required in FY27.)
- An increase to the Transfer Tax projections, based upon actuals, was included at \$300,000.
- An increase to the Lodging Tax projections, based upon actuals, was included at \$100,000.
- A Property Tax increase of \$0.05 (rate increase from 0.004550 to 0.005050), was included at \$1,800,000.
- A Public Safety Fee, with a residential (\$4/month), small commercial (\$10/month), medium commercial (\$20/month) and large commercial (\$40/month) rate structure, was included at a value of \$1,400,000.
  - Expenses for the Police Department are \$27,850,102 (including Police Extra Duty) in the Recommended Budget.
  - Direct Revenues for the Police Department are \$15,495,600 (including the Public Safety Fee) in the Recommended Budget. This represents a difference of \$12,354,502 which must technically be covered by property taxes.
- The Kent County Sewer Adjustment Rate, a pass-through charge from Kent County related to treatment fees, will be increasing by \$0.42 per 1,000 gallons. No other changes to Wastewater rates are proposed.
- A \$0.01 increase on all usage rates is proposed for Electric at a value of \$6,000,000.
- No changes to the Sanitation rates are proposed.
- No changes to the Water rates are proposed.
- No changes to the EMS fee is proposed.

### **Expenditure Considerations**

*The below considerations do not reflect reductions made by Departments prior to the FY27 Requested Budget submission. Additional details regarding reductions or deferrals can be found within the budget document.*

- The contribution to the DDP was requested at \$175,000, \$25,000 greater than prior years. This contribution was adjusted back to \$150,000.
- The contribution to the Fire Department was requested at \$530,000, \$48,400 greater than prior years. This contribution was adjusted back to \$481,600.
- The Dover Little League requested mowing assistance at a value of \$30,000. This was removed from the Recommended Budget.
- Community Enhancement Funds (\$25,000) for City Council were deferred. (This will require an action by City Council to suspend the policy.)
- Additional funding for Neighborhood Watch expenses was removed (no requests were made in FY26) as well as Security Fencing for Barrister Place Security Fencing as feasibility concerns exist.
- Personnel related Strategic Requests were evaluated and primarily deferred for outyear consideration.
- Raises for non-bargaining personnel were limited to step increases as approved by City Council. Provision of a COLA was removed.
- Hiring freezes for hard to fill positions (vacant one to two-and-a-half years) were included in the Recommended Budget. Positions include a Passport Clerk, Human Resources Generalist, Planning & Inspections Director, Planner II, Chief Building Inspector, Building Craftsperson III, and Building Craftsperson I. In some cases, an increase in Contractual Services was required for the effected Departments to ensure continued service delivery to the public. The net change was a decrease of approximately \$500,000. (These positions must be reviewed in FY27 to determine an effective path forward. No other positions will be subject to a hiring freeze. The City is facing increased competition for manpower particularly in public safety related areas and in conjunction with competition with the private sector.)
- Demolition expenses were reduced by \$200,000.
- Contributions to festivals and events were re-evaluated and reduced.
- Requests in the Training/Conference/Food/Travel accounts were reviewed. While training is encouraged for all staff, travel out of state is now limited in addition to parties and cost intensive training, particularly when free or low-cost versions are available.
- Computer hardware, small tool and material purchases were re-evaluated with some being deferred.
- A transfer of \$1,426,000 is proposed from the Economic Development fund to pay for the Garrison Oak Technical Park Entrance Improvements project. This project is essential for development projects to continue within the Garrison Oak Technical Park.

- Capital programs were deferred including the FY27 Street Program, William Street Yard Parking Upgrade, Warehouse Storefront Upgrade, FY27 Water Quality Improvements Program, and Electric AMI (Advanced Metering Infrastructure) Upgrade.
- All vehicle and equipment replacements were deferred from the General Fund. (Deferred vehicles and equipment remain to be reallocated into the five-year Capital Investment Program.)

**After making the above considerations, the proposed Operating Budget for FY27 totals \$198.9 million and the Capital Budget totals \$21.0 million for a combined total of \$219.8 million.** (This represents a reduction of \$24.0 million compared to FY26.)

To better prepare for FY28, reviews of budgetary needs, revenue sources, efficiencies in operations and the like must occur starting in July to allow for adequate time to make necessary changes to existing codes, policies and procedures, as applicable. It should be noted that the level of deferments in the proposed FY27 budget is not sustainable. A realistic focus on the true costs of service must be undertaken, moving into the future.

Sincerely,



Sharon J. Duca, P.E., ICMA-CM  
Acting City Manager



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## 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 2027.

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 2027 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 Economic Development
	City Council	Legislative, Policy, and Administration Fiduciary Community Interaction
	City Manager	Budget Preparation Department Management Project Development
	City Clerk	Administrative Support Codification Ombudsman Municipal Elections and Referenda
	Central Services	Warehouse and Purchasing Facilities Management Fleet Maintenance
	Customer Services/ Tax Office	Customer Service Billing Collections Appraisal and Assessment Administration
	Emergency Management & Communications	Emergency Preparedness Fire Marshal
	Finance	Treasury and Cash Management Financial Reporting Administration Payroll Debt Management Accounts Payable Internal Auditing Budgetary Controls Asset Management
	Fire	Fire Suppression and Rescue Response Fire Communications Fire Prevention
	Human Resources	Recruitment and Employment Employee Benefits Risk Management Employee and Labor Relations

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

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

# BUDGET SUMMARY

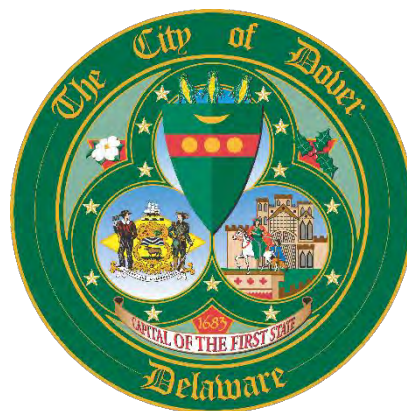
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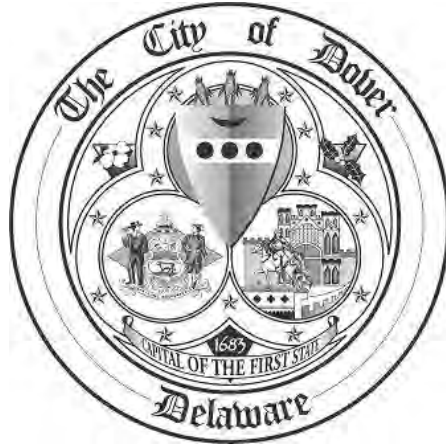
*BUDGET PROCESS*

*CALENDARS*

*BUDGET PROCEDURES*

*FINANCIAL POLICIES*





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## 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 2026, 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 8, 2026 has been set for the Electric Fund Budget Public Hearing. Public comments on the entire FY27 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 2026-2027 (JULY 1, 2026 – JUNE 30, 2027)

## Chronological

	<p style="text-align: center;"><b>DRAFT BUDGET GUIDELINES</b>  <b>REVENUES, EXPENSES &amp; CIP</b>  <b>PERSONNEL</b>  <b>BUDGET SUMMARIES, ANALYTICS &amp; FORECAST MODELS</b>  <b>COUNCIL &amp; COMMITTEE PRESENTATIONS</b></p>
10/15/2025	Budget Memo, Instructions and 'Add Pay' requests to be distributed
10/15/2025	Department's Revenue & Expense Budget Preparation and entry into Munis (both Operating & CIP). <b>Lockout will occur on 12/23/2025.</b>
<b>10/31/2025*</b> – 11/26/2025	<b>Submissions to Cent. Services by 10/24/25*</b> ; Inspections completed 11/26/25; Vehicle inspections and recommendations completed; Submit to City Manager by 12/12/25.
10/31/2025	Price guides for computer related items, cell phones, copier maintenance, janitorial, HVAC, uniforms, vehicles, and life cycle replacements placed in the shared folder.
11/15/2025	Updated 'Add Pay' information due to City Manager's Office.
<b>*11/28/2025</b>	<b>Requests for headcount or personnel changes (reclassification/raise) due to Human Resources and City Manager's Office (Strategic Requests).</b>
12/1/2025 – 12/19/2025	Personnel budget changes, including reclassifications, are reviewed by the City Manager, Controller/Treasurer & Human Resources Director. Meetings held with Department Heads to discuss.
<b>*12/23/2025</b>	Department's Revenue & Expense Budget Preparation and entry into Munis <b>*Lockout will occur on 12/23/2025.</b>
*12/23/2025	*All CIP support documentation submitted to City Manager by 12/23/2025
1/5/2026 – 1/16/2026	City Manager, Controller/Treasurer & Human Resources review draft personnel budget.
<b>*1/16/2026</b>	<b>Department Narrative due;</b> Complete personnel budget files; CMO to determine benefit rates; <b>CMO</b> enters personnel items into Munis.
1/30/26	Council workshop to review budget goals and objectives (if scheduled)
1/26/26 – 2/13/26	Draft Budget Summaries & Forecast Models Prepared (based on FY26 data)
2/2/26 – 4/3/26	<b>Draft Budget Review meetings held with Department Heads</b>
2/23/26 – 3/6/26	Draft Budget Summaries and historical trend review by City Manager & Controller
3/9/26 – 3/13/26	Revised Draft Budget & CIP prepared
5/18/26 – 6/12/26	<b>Budget Communication Meetings with Commercial Customers, Department Heads &amp; citizens</b>
5/11/26	Budget review meetings as needed; Standing Committee Members invited
05/12/26	Preliminary Draft Budget to Council & Electric Public Hearing Advertisement posted
6/8/26	Electric Public Hearing & First Reading of Budget Ordinance
6/22/26	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 \$1,00,000 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.



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# 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.

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### **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*

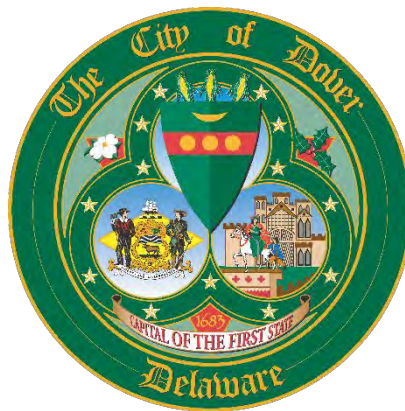
*GENERAL FUND*

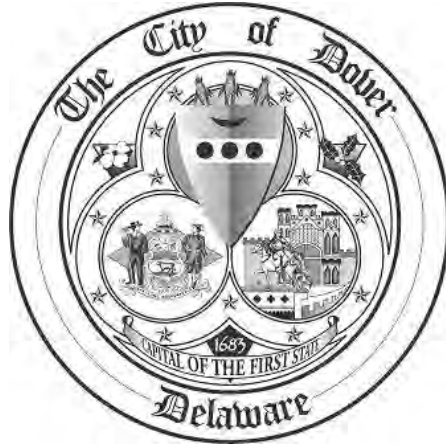
*SANITATION*

*WASTEWATER FUND*

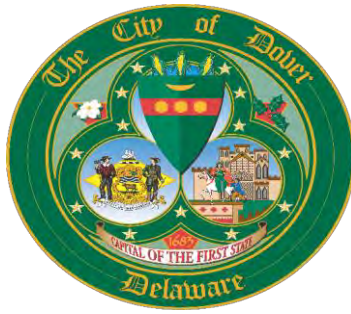
*WATER FUND*

*ELECTRIC FUND*



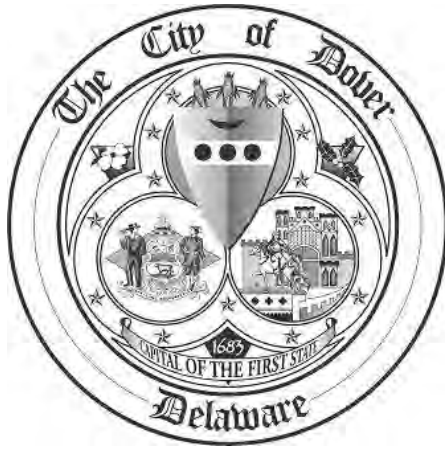


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# City of Dover Fiscal Year 2027 Recommended Budget

Budget Highlights & Discussion Points



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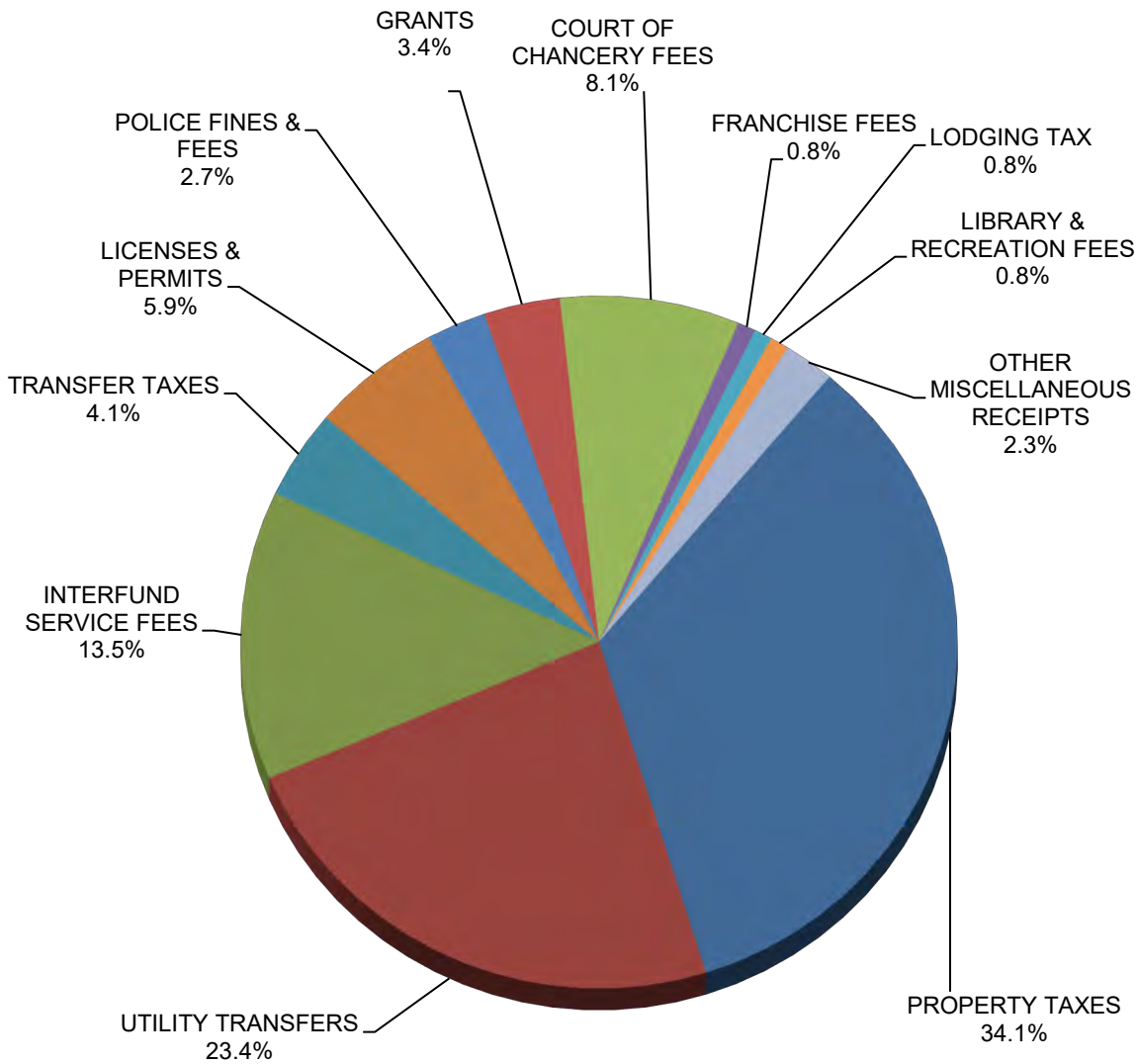
**City of Dover**  
**All Funds Summary**  
**Fiscal 2027 Recommended Budget**

Fund or Reserve Account	Beginning Balances	Revenues/ Transfers In	Expenses/ Transfers Out	Ending Balances
1 <u>General Fund</u>				
2 Operating Fund	\$ 5,268,700	\$ 57,585,800	\$ (57,582,402)	\$ 5,272,098
3 Contingency Account	830,500	35,000	-	865,500
4 Capital Project Fund	1,529,722	13,835,600	(13,385,600)	1,979,722
5 Capital Asset Reserve	1,666,000	115,000	-	1,781,000
6 Parkland Reserve	100,000	-	-	100,000
7 Total General Fund	<u>9,394,922</u>	<u>71,571,400</u>	<u>(70,968,002)</u>	<u>9,998,320</u>
8 <u>Sanitation</u>				
9 Operating Fund	859,100	5,524,800	(5,439,100)	944,800
10 Contingency Account	-	75,000	-	75,000
11 I & E Fund	-	477,000	(477,000)	-
12 Capital Asset Reserve	-	75,000	-	75,000
13 Total Sanitation Fund	<u>859,100</u>	<u>6,151,800</u>	<u>(5,916,100)</u>	<u>1,094,800</u>
14 <u>Water Fund</u>				
15 Operating Fund	2,624,700	8,352,200	(8,350,200)	2,626,700
16 Contingency Account	310,400	12,000	-	322,400
17 I & E Fund	143,500	940,700	(940,700)	143,500
18 Capital Asset Reserve	650,100	30,000	-	680,100
19 Impact Fee Reserve	2,304,500	105,000	-	2,409,500
20 Total Water Fund	<u>6,033,200</u>	<u>9,439,900</u>	<u>(9,290,900)</u>	<u>6,182,200</u>
21 <u>Wastewater Fund</u>				
22 Operating Fund	2,648,900	13,131,200	(12,873,600)	2,906,500
23 Contingency Account	343,100	15,000	-	358,100
24 I & E Fund	1,222,800	1,526,000	(1,526,000)	1,222,800
25 Capital Asset Reserve	648,600	30,000	-	678,600
26 Impact Fee Reserve	6,547,800	300,000	(28,400)	6,819,400
27 Total Wastewater Fund	<u>11,411,200</u>	<u>15,002,200</u>	<u>(14,428,000)</u>	<u>11,985,400</u>
28 <u>Electric Fund</u>				
29 Operating Fund *	50,119,000	112,069,700	(110,831,100)	51,357,600
30 Contingency Account	1,063,400	55,000	-	1,118,400
31 Insurance Reserve	933,600	53,000	-	986,600
32 Rate Stabilization Reserve	10,142,200	330,000	-	10,472,200
33 I & E Fund	15,952,532	4,638,500	(4,638,500)	15,952,532
34 Depreciation Reserve	20,787,700	950,000	-	21,737,700
35 Future Capacity Reserve	16,270,700	700,000	-	16,970,700
36 Total Electric Fund	<u>115,269,132</u>	<u>118,796,200</u>	<u>(115,469,600)</u>	<u>118,595,732</u>
37 Less:				
38 Interfund Operating Transfers		(13,000,000)	13,000,000	
39 Capital and Reserve Transfers		(6,644,300)	6,644,300	
40 Interfund Allocations		4,085,700	(4,085,700)	
41 Subtotal Major Operating Funds	142,967,554	<u>220,961,500</u>	<u>(216,072,602)</u>	147,856,452
42 Workers Compensation	7,583,500	1,802,200	(617,200)	8,768,500
43 Community Transportation Fund	-	-	-	-
44 Police Grants	-	252,000	(252,000)	-
45 Library Grants	-	418,700	(417,700)	1,000
46 CDBG	-	300,000	(300,000)	-
47 American Recovery Act Funding	-	-	-	-
48 Economic/Community Development	3,098,700	-	(1,426,000)	1,672,700
49 Ambulance Service	-	661,500	(661,500)	-
50 Subs Abuse - Youth Prog	36,900	45,000	(81,800)	100
51 Total All Funds & Reserves	<u>\$ 153,686,654</u>	<u>\$ 224,440,900</u>	<u>\$ (219,828,802)</u>	<u>\$ 158,298,752</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.

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# Fiscal Year 2026/2027 General Fund Revenue



**GENERAL FUND  
CASH RECEIPT SUMMARY**

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE	11,863,263	11,180,500	10,139,500	5,268,700	5,268,700	(5,911,800)	-52.9%
2 FINES AND POLICE REVENUE	743,940	767,900	767,900	808,900	745,600	41,000	-2.9%
3 PUBLIC SAFETY FEE	-	-	-	-	1,400,000	-	0.0%
4 LIBRARY REVENUES	139,879	151,200	151,200	157,700	157,700	6,500	4.3%
5 KENT COUNTY BOOK REIMBURSEMENT	164,551	180,000	180,000	165,000	165,000	(15,000)	-8.3%
6 BUSINESS LICENSES	1,554,864	1,540,000	1,540,000	1,540,000	1,540,000	-	0.0%
7 PERMITS AND OTHER FEES	2,248,641	1,722,000	1,722,000	1,740,000	1,740,000	18,000	1.0%
8 MISCELLANEOUS CHARGES	358,244	-	-	75,000	75,000	75,000	0.0%
9 POLICE EXTRA DUTY	853,687	514,000	514,000	550,000	550,000	36,000	7.0%
10 PROPERTY TAXES	17,063,115	17,200,000	17,200,000	17,100,000	18,910,500	(100,000)	9.9%
11 RECREATION REVENUE	138,053	145,000	145,000	142,000	142,000	(3,000)	-2.1%
12 FRANCHISE FEE	486,862	500,000	500,000	450,000	450,000	(50,000)	-10.0%
13 RENT REVENUE - GARRISON FARM	119,505	100,000	100,000	100,000	100,000	-	0.0%
14 COURT OF CHANCERY FEES	4,643,980	4,500,000	4,500,000	4,500,000	4,500,000	-	0.0%
15 INVESTMENT INCOME	183,044	200,000	200,000	100,000	100,000	(100,000)	-50.0%
16 RECEIPTS SUBTOTAL	28,698,367	27,520,100	27,520,100	27,428,600	30,575,800	(91,500)	11.1%
17 INTERFUND SERVICE RECEIPTS							
18 INTERFUND SERVICE RECEIPTS GEN GOV	1,712,790	1,788,200	1,788,200	2,081,700	1,963,800	293,500	9.8%
19 INTERFUND SERVICE RECEIPTS PUB WORKS	608,697	983,100	983,100	782,800	790,300	(200,300)	-19.6%
20 INTERFUND SERVICE RECEIPTS CENT SRVCS	1,186,962	1,793,700	1,793,700	1,583,600	1,331,600	(210,100)	-25.8%
21 INTERFUND SERVICE RECEIPTS FIN ADMIN	2,928,917	3,373,700	3,373,700	3,478,100	3,404,300	104,400	0.9%
22 INTERFUND SERVICE RECEIPTS SUBTOTAL	6,437,366	7,938,700	7,938,700	7,926,200	7,490,000	(12,500)	-5.7%
23 GRANTS:							
24 POLICE EXTRA DUTY	82,949	708,000	708,000	190,000	190,000	(518,000)	-73.2%
25 POLICE GRANTS FUND	324,248	165,000	165,000	-	-	(165,000)	-100.0%
26 POLICE PENSION GRANT	861,195	850,000	850,000	860,000	860,000	10,000	1.2%
27 GREEN ENERGY GRANT	-	98,500	98,500	98,500	98,500	-	0.0%
28 MISC GRANT REVENUE	8,811	-	-	10,000	10,000	10,000	0.0%
29 DEMA GRANT	34,111	-	-	-	-	-	0.0%
30 GRANTS SUBTOTAL	1,311,313	1,821,500	1,821,500	1,158,500	1,158,500	(663,000)	-36.4%
31 TRANSFERS FROM:							
32 TRANSFER TAX	3,225,014	2,400,000	2,400,000	2,000,000	2,300,000	(400,000)	-4.2%
33 LODGING TAX	384,667	500,000	500,000	450,000	450,000	(50,000)	-10.0%
34 AMBULANCE SERVICE	613,699	600,000	600,000	661,500	661,500	61,500	10.3%
35 MUNICIPAL STREET AID	769,271	750,000	750,000	750,000	750,000	-	0.0%
36 CIVIL TRAFFIC PENALTIES	39,081	50,000	1,318,400	75,000	200,000	25,000	300.0%
37 WATER/WASTEWATER	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	0.0%
38 ELECTRIC	10,000,000	10,000,000	10,000,000	10,000,000	11,000,000	-	10.0%
39 SANITATION	-	-	-	1,000,000	1,000,000	1,000,000	0.0%
40 TRANSFERS FROM SUBTOTAL	17,031,732	16,300,000	17,568,400	16,936,500	18,361,500	636,500	12.6%
41 TOTAL REVENUES	53,478,778	53,580,300	54,848,700	53,449,800	57,585,800	(130,500)	7.5%
42 TOTAL BEGINNING BALANCE & REVENUE	65,342,041	64,760,800	64,988,200	58,718,500	62,854,500	(6,042,300)	-2.9%

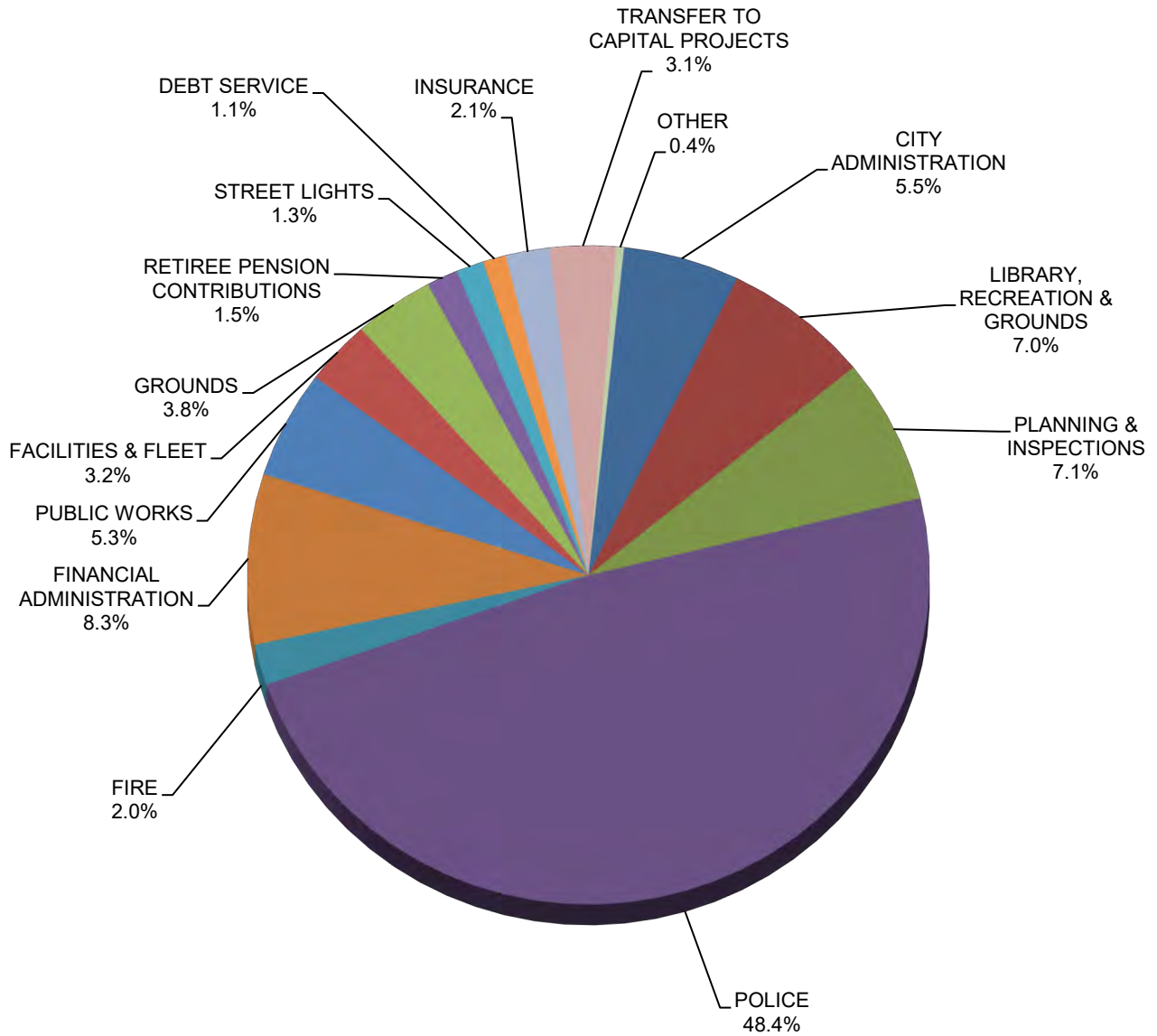
**GENERAL FUND  
EXPENSE SUMMARY**

	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE		% CHG	
	2024/2025 ACTUAL	ORIGINAL APPROVED			2025/26 PROJECTED	FY27 VS FY26 BUDGET	FY27 VS FY26 VS	
<b>1 DEPARTMENT EXPENSES:</b>								
2 CITY CLERK	474,358	492,900	492,900	546,700	542,200	49,300	10.0%	
3 COUNCIL	242,977	276,600	276,600	282,600	253,600	(23,000)	-8.3%	
4 PLANNING	625,479	1,079,800	1,089,800	654,200	765,300	(314,500)	-29.1%	
5 CITY MANAGER	1,614,770	1,485,300	1,605,300	1,638,100	1,630,100	144,800	9.7%	
6 HUMAN RESOURCES	379,084	529,900	529,900	462,700	423,700	(106,200)	-20.0%	
7 MAYOR	261,675	316,700	316,700	320,200	320,200	3,500	1.1%	
8 FIRE	1,032,171	1,133,800	1,133,800	1,190,100	1,154,900	21,100	1.9%	
9 LIFE SAFETY	1,154,460	1,664,100	1,664,100	1,743,100	1,736,000	71,900	4.3%	
10 CODE ENFORCEMENT	643,817	1,143,700	962,000	1,088,300	858,300	(285,400)	-25.0%	
11 INSPECTIONS	596,883	769,100	768,800	727,900	727,900	(41,200)	-5.4%	
12 POLICE	23,189,048	24,762,300	24,762,300	28,930,300	26,939,402	2,177,102	8.8%	
13 POLICE EXTRA DUTY	1,055,350	910,700	910,700	910,700	910,700	-	0.0%	
14 PUBLIC WORKS - ADMINISTRATION	673,609	743,500	743,500	761,800	760,100	16,600	2.2%	
15 STREETS	774,396	899,800	981,600	949,300	940,900	41,100	4.6%	
16 GROUNDS MAINTENANCE	1,615,592	2,047,300	2,047,300	2,226,400	2,185,900	138,600	6.8%	
17 STORMWATER	842,761	1,104,900	1,085,100	1,096,600	1,077,600	(27,300)	-2.5%	
18 FACILITIES MANAGEMENT	710,353	807,900	807,900	613,400	670,900	(137,000)	-17.0%	
19 GENERAL FUND ENGINEERING	273,747	303,500	303,500	284,100	268,700	(34,800)	-11.5%	
20 LIBRARY	2,074,949	2,378,800	2,378,800	2,469,500	2,455,000	76,200	3.2%	
21 RECREATION	1,509,016	1,653,300	1,630,800	1,588,700	1,560,200	(93,100)	-5.6%	
22 PROCUREMENT & INVENTORY	906,898	1,012,700	1,012,700	1,049,800	1,045,400	32,700	3.2%	
23 FLEET MAINTENANCE	955,184	1,139,800	1,139,800	1,160,100	1,144,000	4,200	0.4%	
24 INFORMATION TECHNOLOGY	919,656	1,045,700	1,045,700	1,177,200	1,075,200	29,500	2.8%	
25 FINANCE	857,869	1,039,800	1,029,800	1,061,400	1,056,400	16,600	1.6%	
26 CUSTOMER SERVICE	1,336,863	1,515,900	1,515,900	1,589,100	1,575,700	59,800	3.9%	
<b>27 DEPARTMENT SUBTOTALS</b>	<b>44,720,963</b>	<b>50,257,800</b>	<b>50,235,300</b>	<b>54,522,300</b>	<b>52,078,302</b>	<b>1,820,502</b>	<b>3.6%</b>	
<b>28 OTHER EXPENDITURES:</b>								
29 DEBT SERVICE	626,850	625,200	625,200	630,000	630,000	4,800	0.8%	
30 CONTRIBUTION TO DDP	150,000	150,000	150,000	175,000	150,000	-	0.0%	
31 INSURANCE	1,101,819	1,200,000	1,200,000	1,200,000	1,200,000	-	0.0%	
32 OTHER EMPLOYMENT EXPENSES	-	200,000	200,000	-	-	(200,000)	-100.0%	
33 RETIREES PENSION	2,103,900	-	-	-	-	-	0.0%	
34 BANK & CREDIT CARD FEES	47,338	57,800	57,800	55,000	55,000	(2,800)	-4.8%	
35 STREET LIGHTS	829,050	830,000	830,000	750,000	750,000	(80,000)	-9.6%	
36 CLRG A/C-ROBBINS HOSE	24,108	-	-	-	-	-	0.0%	
37 SALE OF STOCK - KNOX BOX	14,092	-	-	-	-	-	0.0%	
<b>38 OTHER EXPENSE SUBTOTAL</b>	<b>4,897,158</b>	<b>3,063,000</b>	<b>3,063,000</b>	<b>2,810,000</b>	<b>2,785,000</b>	<b>(278,000)</b>	<b>-9.1%</b>	
<b>39 TRANSFERS</b>								
40 TRANSFER TO CAPITAL FUND - PROJECTS	3,173,600	5,511,200	5,511,200	6,460,200	1,799,100	(3,712,100)	-67.4%	
41 APPROP. TO THE POLICE PENSION FUND	350,800	-	-	-	-	-	0.0%	
42 APPROP. POLICE PENSION - STATE GRANT	861,195	850,000	850,000	860,000	860,000	10,000	1.2%	
43 APPROP. TO THE GENERAL PENSION FUND	1,140,000	-	-	-	-	-	0.0%	
44 TRANSFER TO ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%	
45 TRANSFER TO OTHER/CABLE FRANCHISE RESV	8,811	10,000	10,000	10,000	10,000	-	0.0%	
46 TRANSFER TO INVENTORY WRITE-OFFS	25,000	25,000	25,000	25,000	25,000	-	0.0%	
<b>47 TRANSFERS SUBTOTAL</b>	<b>5,584,406</b>	<b>6,421,200</b>	<b>6,421,200</b>	<b>7,380,200</b>	<b>2,719,100</b>	<b>(3,702,100)</b>	<b>-57.7%</b>	
<b>48 TOTAL EXPENDITURES</b>	<b>55,202,527</b>	<b>59,742,000</b>	<b>59,719,500</b>	<b>64,712,500</b>	<b>57,582,402</b>	<b>(2,159,598)</b>	<b>-3.6%</b>	
<b>49 BUDGET BALANCE</b>	<b>10,139,514</b>	<b>5,018,800</b>	<b>5,268,700</b>	<b>(5,994,000)</b>	<b>5,272,098</b>	<b>253,298</b>	<b>5.0%</b>	
<b>50 TOTAL BUDGET BALANCE &amp; EXPENDITURES</b>	<b>65,342,041</b>	<b>64,760,800</b>	<b>64,988,200</b>	<b>58,718,500</b>	<b>62,854,500</b>	<b>(1,906,300)</b>	<b>-2.9%</b>	
<b>51 EXCEEDS/(REMAINS)TO MEET REQUIREMENT</b>	<b>5,861,200</b>	<b>732,400</b>	<b>880,800</b>	<b>(10,270,000)</b>	<b>665,200</b>			

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# Fiscal Year 2026/2027 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**

	2025/26			2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE	
	2024/2025 ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED			FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE - PROJECTS	3,792,946	3,566,100	3,949,222	1,529,722	1,529,722	(2,036,378)	-57.1%
2 REVENUES							
3 STATE GRANTS - Other	793,990	3,924,500	7,447,000	10,160,500	10,160,500	6,236,000	158.9%
4 LINE OF CREDIT (HEAVY DUTY VEHICLES)	-	-	324,500	-	-	-	0.0%
5 MISCELLANEOUS RECEIPTS	720	-	20,000	-	-	-	0.0%
6 INTEREST EARNINGS	4,907	-	-	-	-	-	0.0%
7 TRANSFER FROM GENERAL FUND	3,173,600	5,720,400	5,720,400	6,460,200	1,799,100	(3,921,300)	-68.5%
8 TRANSFER FROM ECONOMIC DEVELOPMENT	-	-	-	1,126,000	1,426,000	1,426,000	0.0%
9 TRANSFER FROM LODGING TAX	384,667	500,000	450,000	450,000	450,000	(50,000)	-10.0%
10 SUBTOTAL CAPITAL PROJECT FUNDING SOURCES	4,578,083	10,144,900	13,961,900	18,196,700	13,835,600	3,690,700	36.4%
11 TOTAL FUNDING SOURCES	4,578,083	10,144,900	13,961,900	18,196,700	13,835,600	3,690,700	36.4%
12 TOTAL BEGINNING BALANCE & FUNDING SOURCES	8,371,029	13,711,000	17,911,122	19,726,422	15,365,322	1,654,322	12.1%
13 EXPENDITURES							
14 CITY CLERK	-	-	-	200,000	100,000	100,000	0.0%
15 PLANNING	-	-	-	35,000	-	-	0.0%
16 FIRE	624,683	569,500	569,500	909,400	909,400	339,900	59.7%
17 GROUNDS	70,806	85,000	81,900	80,000	-	(85,000)	-100.0%
18 LIBRARY	57,365	-	-	94,100	-	-	0.0%
19 RECREATION	407,690	330,000	1,905,200	-	-	(330,000)	-100.0%
20 CODE ENFORCEMENT	42,369	135,000	135,000	-	-	(135,000)	-100.0%
21 INSPECTIONS	30,368	-	-	35,000	-	-	0.0%
22 POLICE	1,863,212	1,176,400	1,562,600	1,997,300	670,700	(505,700)	-43.0%
23 STREETS	2,017,310	2,870,000	3,652,600	2,773,500	1,426,000	(1,444,000)	-50.3%
24 STORMWATER	950,137	3,124,000	6,093,700	11,353,500	10,279,500	7,155,500	229.0%
25 SANITATION	437,608	-	-	-	-	-	0.0%
26 CITY MANAGER	40,000	-	-	-	-	-	0.0%
27 INFORMATION TECHNOLOGY	99,606	110,700	579,600	-	-	(110,700)	-100.0%
28 PUBLIC WORKS - ADMINISTRATION	27,660	-	-	-	-	-	0.0%
29 FACILITIES MANAGEMENT	-	474,000	480,100	8,000	-	(474,000)	-100.0%
30 GENERAL FUND ENG	41,322	-	-	-	-	-	0.0%
31 PROCUREMENT & INVENTORY	209,702	517,000	1,280,100	260,900	-	(517,000)	-100.0%
32 FLEET MAINTENANCE	520,171	44,100	41,100	-	-	(44,100)	-100.0%
33 DEPARTMENT SUBTOTAL	7,440,007	9,435,700	16,381,400	17,746,700	13,385,600	3,949,900	41.9%
34 BUDGET BALANCE	931,022	4,275,300	1,529,722	1,979,722	1,979,722	(2,295,578)	-53.7%
35 TOTAL BUDGET BALANCE & EXPENDITURES	8,371,029	13,711,000	17,911,122	19,726,422	15,365,322	1,654,322	12.1%

	2025/26			2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE	
	2024/2025 ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED			FY27 VS FY26 BUDGET	POLICY
36 RESERVE BALANCES							
37 CAPITAL ASSET RESERVE	1,536,184	1,404,700	1,666,000	1,781,000	1,781,000	376,300	Min \$500K
38 PARKLAND/RECREATION	-	100,000	100,000	100,000	100,000	-	N/A

**SANITATION FUND SUMMARY**

	2025/26		2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
	2024/2025 ACTUAL	ORIGINAL APPROVED					
1 BEGINNING BALANCE - SANITATION	-	331,800	331,800	859,100	859,100	527,300	158.9%
2 BASE REVENUE:							
3 SANITATION SERVICES	-	5,168,400	5,168,400	5,524,800	5,524,800	356,400	6.9%
4 TOTAL REVENUES	-	5,168,400	5,168,400	5,524,800	5,524,800	356,400	6.9%
5 TOTAL BEGINNING BALANCE & REVENUES	-	5,500,200	5,500,200	6,383,900	6,383,900	883,700	16.1%
6 DIRECT EXPENSES:							
7 SANITATION OPERATING	2,706,840	3,288,500	3,288,500	3,202,200	3,202,200	(86,300)	-2.6%
8 DIRECT EXPENDITURE SUBTOTAL	2,706,840	3,288,500	3,288,500	3,202,200	3,202,200	(86,300)	-2.6%
9 OTHER EXPENSES:							
10 INTERFUND SERVICE FEES	-	617,600	617,600	628,800	610,200	11,200	-1.2%
11 OTHER EXPENSES SUBTOTAL	-	617,600	617,600	628,800	610,200	11,200	-1.2%
12 TRANSFER TO:							
13 SANITATION IMP AND EXT	-	735,000	735,000	477,000	477,000	(258,000)	-35.1%
14 CONTINGENCY RESERVE	-	-	-	250,000	75,000	250,000	0.0%
15 GENERAL FUND FROM SANITATION	-	-	-	1,000,000	1,000,000	1,000,000	0.0%
16 CAPITAL ASSET RESERVE	-	-	-	250,000	75,000	75,000	0.0%
17 TRANSFER TO SUBTOTAL	-	735,000	735,000	1,977,000	1,627,000	1,067,000	121.4%
18 TOTAL EXPENSES	2,706,840	4,641,100	4,641,100	5,808,000	5,439,400	991,900	17.2%
19 BUDGET BALANCE	-	859,100	859,100	575,900	944,500	991,900	9.9%
20 TOTAL BUDGET BALANCES & EXPENSES	2,706,840	5,500,200	5,500,200	6,383,900	6,383,900	1,983,800	16.1%
<hr/>							
		2025/26				\$ DIFFERENCE	
	2024/2025	ORIGINAL	2025/26	2026/2027	2026/2027	FY27 VS	
21 RESERVE BALANCES	ACTUAL	APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY26 BUDGET	POLICY
22 CONTINGENCY	-	140,000	-	75,000	75,000	(65,000)	\$0

**SANITATION IMPROVEMENT & EXTENSION FUND SUMMARY**

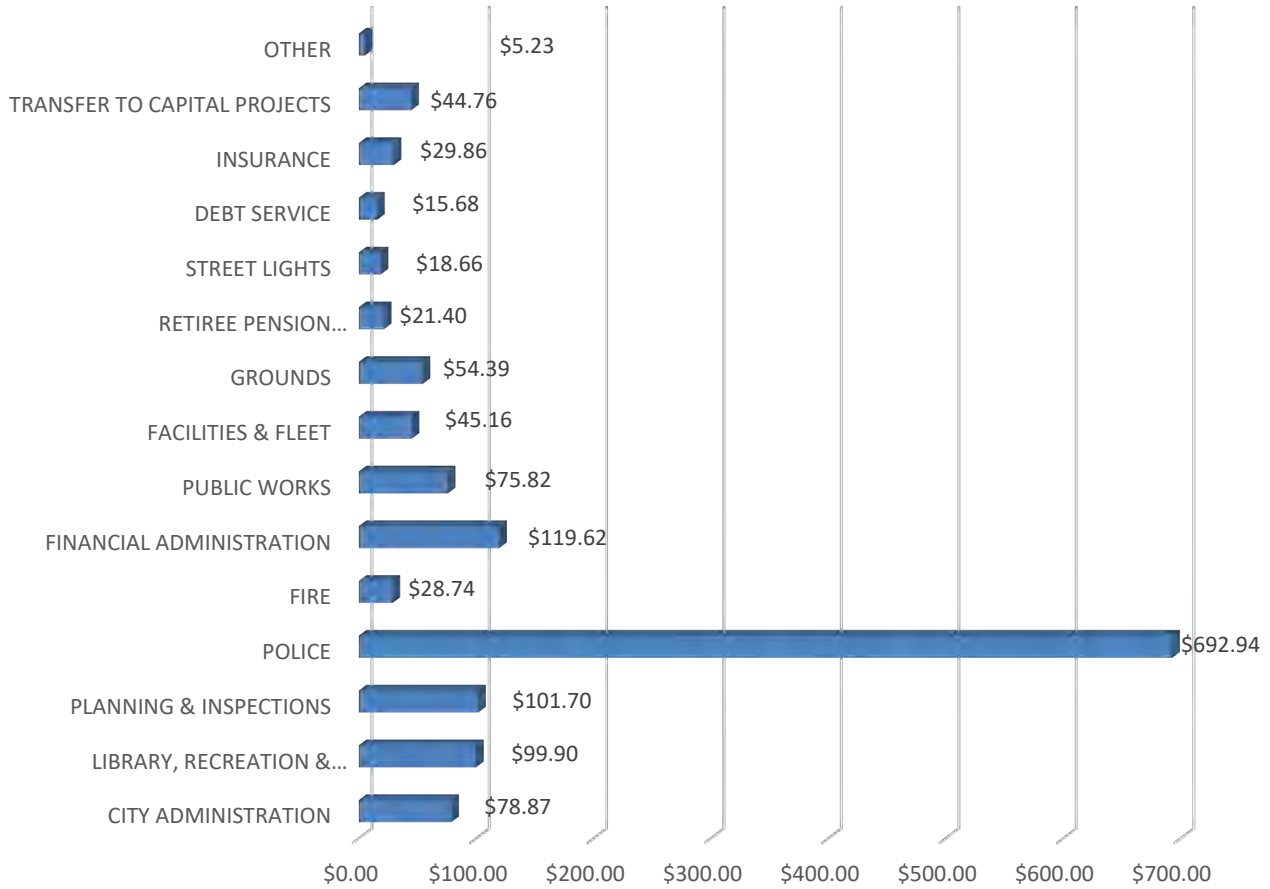
	2024/2025 ACTUAL	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
		ORIGINAL APPROVED	2025/26 PROJECTED				
1 BEGINNING BALANCE	-	-	739,000	-	-	-	0.0%
2 <b>TOTAL BEGINNING BALANCES</b>	-	-	<b>739,000</b>	-	-	-	<b>0.0%</b>
3 <b>REVENUES</b>							
4 LOANS	-	-	-	-	-	-	0.0%
5 TRANS FR OPERATING FUND	982,109	735,000	735,000	477,000	477,000	(258,000)	-35.1%
6 <b>TOTAL BEGINNING BALANCES &amp; REVENUES</b>	<b>982,109</b>	<b>735,000</b>	<b>1,474,000</b>	<b>477,000</b>	<b>477,000</b>	<b>(258,000)</b>	<b>-35.1%</b>
7 <b>EXPENSES</b>							
8 TRUCKS	982,109	735,000	1,474,000	477,000	477,000	(258,000)	-35.1%
9 <b>TOTAL EXPENSES</b>	<b>982,109</b>	<b>735,000</b>	<b>1,474,000</b>	<b>477,000</b>	<b>477,000</b>	<b>(258,000)</b>	<b>-35.1%</b>
10 <b>BUDGET BALANCES</b>	-	-	-	-	-	-	0.0%
11 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b>	<b>982,109</b>	<b>735,000</b>	<b>1,474,000</b>	<b>477,000</b>	<b>477,000</b>	<b>(258,000)</b>	<b>-35.1%</b>

	2024/2025 ACTUAL	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
		ORIGINAL APPROVED	2025/26 PROJECTED				
12 <b>RESERVE BALANCES</b>							
13 CAPITAL ASSET RESERVE	-	-	-	75,000	75,000	75,000	\$0

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

PROJECTED GENERAL FUND COST PER CAPITA BY FUNCTION

Fiscal Year 2026-2027



Total per capita based on population estimate of 40,191\* =  
**\$1,432.72**

\*US Census estimate for 2024

**WATER FUND SUMMARY**

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 BEGINNING BALANCE - WATER	1,853,200	1,295,000	2,225,400	2,624,700	2,624,700	1,329,700	102.7%
2 <b>BASE REVENUE:</b>							
3 WATER SERVICES	6,624,230	7,568,500	7,568,500	7,478,000	7,478,000	(90,500)	-1.2%
4 MISC GRANT REVENUE	107,849	-	-	-	-	-	0.0%
5 WATER TANK SPACE LEASING	450,579	464,000	464,000	484,000	484,000	20,000	4.3%
6 WATER IMPACT FEES	319,959	250,000	250,000	330,000	330,000	80,000	32.0%
7 INTEREST - WATER	152,860	150,000	150,000	15,000	15,000	(135,000)	-90.0%
8 MISCELLANEOUS SERVICE FEE	94,102	65,400	74,400	45,200	45,200	(20,200)	-30.9%
9 <b>TOTAL REVENUES</b>	<b>7,749,579</b>	<b>8,497,900</b>	<b>8,506,900</b>	<b>8,352,200</b>	<b>8,352,200</b>	<b>(145,700)</b>	<b>-1.7%</b>
10 <b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	<b>9,602,779</b>	<b>9,792,900</b>	<b>10,732,300</b>	<b>10,976,900</b>	<b>10,976,900</b>	<b>1,184,000</b>	<b>12.1%</b>
11 <b>DIRECT EXPENSES:</b>							
12 ENGINEERING & INSPECTION	389,914	416,600	416,600	438,800	437,200	22,200	4.9%
13 WATER MAINTENANCE	823,996	971,000	971,000	1,015,100	1,013,100	44,100	4.3%
14 WATER TREATMENT PLANT	2,630,509	3,081,500	3,081,500	3,016,800	2,981,000	(64,700)	-3.3%
15 <b>DIRECT EXPENDITURE SUBTOTAL</b>	<b>3,844,419</b>	<b>4,469,100</b>	<b>4,469,100</b>	<b>4,470,700</b>	<b>4,431,300</b>	<b>1,600</b>	<b>-0.8%</b>
16 <b>OTHER EXPENSES:</b>							
17 DEBT SERVICE - WATER	632,067	543,000	543,000	604,100	604,100	61,100	11.3%
18 RETIREES HEALTH CARE	109,500	-	-	-	-	-	0.0%
19 INTERFUND SERVICE FEES	1,137,566	750,900	750,900	1,259,700	1,209,100	508,800	61.0%
20 BANK & CREDIT CARD FEES	21,682	25,000	25,000	25,000	25,000	-	0.0%
21 <b>OTHER EXPENSES SUBTOTAL</b>	<b>1,900,814</b>	<b>1,318,900</b>	<b>1,318,900</b>	<b>1,888,800</b>	<b>1,838,200</b>	<b>569,900</b>	<b>39.4%</b>
22 <b>TRANSFER TO:</b>							
23 GENERAL FUND FROM WATER	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
24 WATER IMP AND EXT	503,000	1,280,600	1,289,600	3,399,200	940,700	2,118,600	-26.5%
25 WATER IMPACT FEE RESERVE	104,173	-	-	110,000	110,000	110,000	0.0%
26 ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
27 TRANSFER TO INVENTORY WRITE-OFFS	-	5,000	5,000	5,000	5,000	-	0.0%
28 <b>TRANSFER TO SUBTOTAL</b>	<b>1,632,173</b>	<b>2,310,600</b>	<b>2,319,600</b>	<b>4,539,200</b>	<b>2,080,700</b>	<b>(229,900)</b>	<b>-9.9%</b>
29 <b>TOTAL EXPENSES</b>	<b>7,377,407</b>	<b>8,098,600</b>	<b>8,107,600</b>	<b>10,898,700</b>	<b>8,350,200</b>	<b>251,600</b>	<b>3.1%</b>
30 <b>BUDGET BALANCE WATER</b>	<b>2,225,372</b>	<b>1,694,300</b>	<b>2,624,700</b>	<b>78,200</b>	<b>2,626,700</b>	<b>932,400</b>	<b>55.0%</b>
31 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b>	<b>9,602,779</b>	<b>9,792,900</b>	<b>10,732,300</b>	<b>10,976,900</b>	<b>10,976,900</b>	<b>1,184,000</b>	<b>12.1%</b>
32 EXCEEDS/(REMAINS)TO MEET REQMNT	1,295,500	674,600	1,603,900	(924,100)	1,624,400		

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
33 <b>RESERVE BALANCES</b>							
34 CONTINGENCY - WATER	296,042	336,700	310,400	322,400	322,400	(14,300)	\$250K

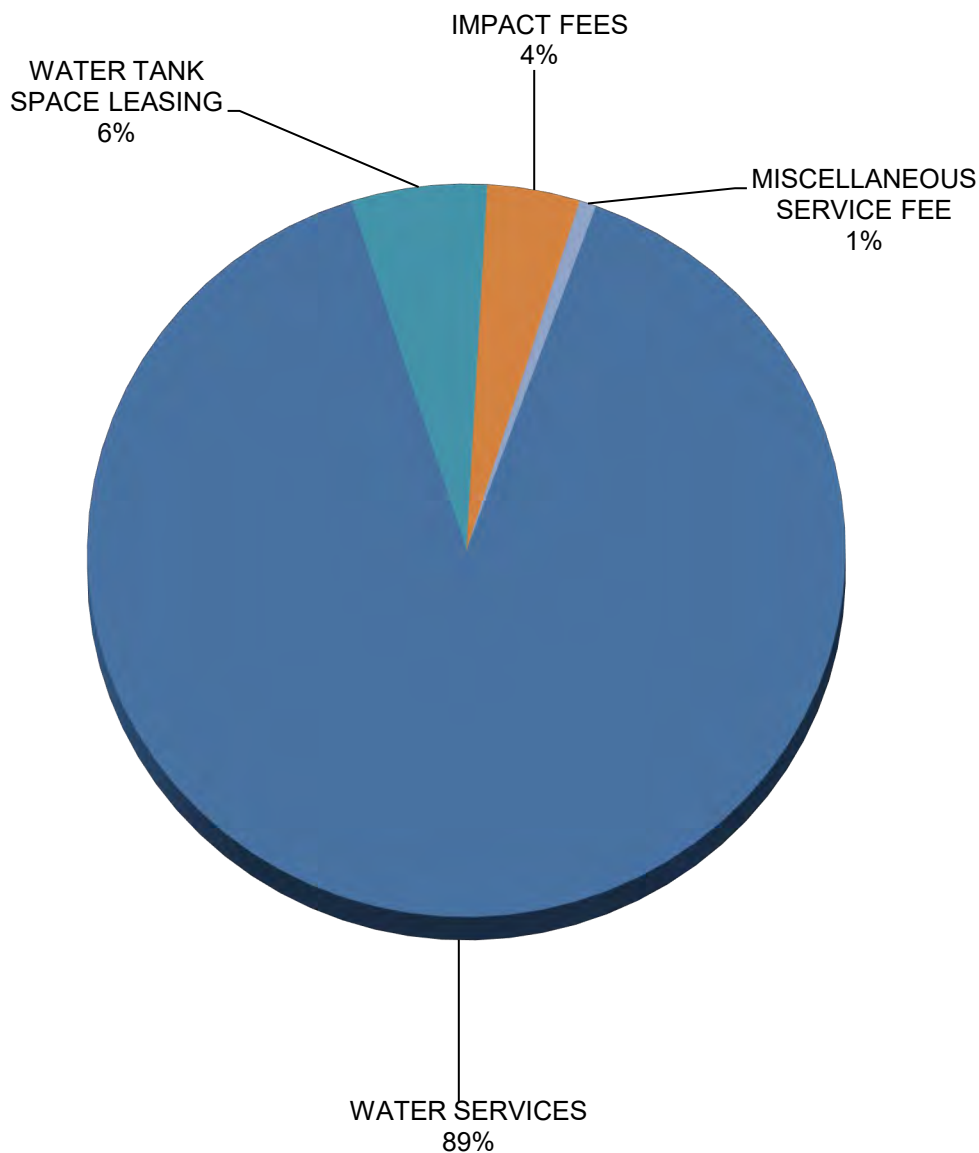
**WATER IMPROVEMENT & EXTENSION FUND SUMMARY**

	2024/2025	2025/26		2026/2027	2026/2027	\$ DIFFERENCE FY25 VS FY25 BUDGET	% CHG FY27 VS FY26 VS
	ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED	REQUESTED	RECOMMENDED		
1 BEGINNING BALANCE - WATER	8,782,600	93,500	4,436,900	143,500	143,500	50,000	53.5%
2 REVENUES							
3 STATE LOAN FUND - WATER	-	2,217,500	2,217,500	-	-	(2,217,500)	-100.0%
4 TRANS FR OPERATING FUND - WATER	503,000	1,280,600	1,289,600	3,399,200	940,700	2,118,600	-26.5%
5 TRANSFER FR WATER IMPACT FEE	-	282,500	357,600	265,800	-	(16,700)	-100.0%
6 FEDERAL/STATE GRANTS	1,201,000	5,000,000	8,072,500	-	-	(5,000,000)	-100.0%
7 INTEREST INCOME	191,853	50,000	50,000	-	-	(50,000)	-100.0%
8 MISCELLANEOUS RECEIPTS	-	-	-	-	-	-	0.0%
9 TOTAL REVENUES	1,895,853	8,830,600	11,987,200	3,665,000	940,700	(5,165,600)	-89.3%
10 TOTAL BEGINNING BALANCES & REVENUES	10,678,453	8,924,100	16,424,100	3,808,500	1,084,200	(5,115,600)	-87.9%
11 EXPENSES							
12 ENGINEERING & INSPECTION	25,612	-	-	-	-	-	0.0%
13 WATER MAINTENANCE	900,438	3,098,600	9,720,400	3,065,000	340,700	(33,600)	-89.0%
14 WATER TREATMENT PLANT	78,553	5,682,000	6,560,200	600,000	600,000	(5,082,000)	-89.4%
15 TOTAL EXPENSES	1,004,603	8,780,600	16,280,600	3,665,000	940,700	(5,115,600)	-89.3%
16 TOTAL ENDING BUDGET BALANCES	9,673,850	2,680,700	143,500	143,500	143,500	(2,537,200)	-94.6%
17 TOTAL BUDGET BALANCES & EXPENSES	10,678,453	11,461,300	16,424,100	3,808,500	1,084,200	(7,652,800)	-90.5%
<hr/>							
	2024/2025	2025/26		2026/2027	2026/2027	\$ DIFFERENCE FY25 VS FY25 BUDGET	POLICY
	ACTUAL	ORIGINAL APPROVED	2025/26 PROJECTED	REQUESTED	RECOMMENDED		
18 RESERVE BALANCES							
19 CAPITAL ASSET RESERVE-WATER	620,060	636,200	650,100	680,100	680,100	43,900	MIN \$500K
20 IMPACT FEE RESERVE - WATER	2,197,926	2,132,700	2,304,500	2,409,500	2,409,500	276,800	20% of Rev.

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# Fiscal Year 2026/2027 Water Fund

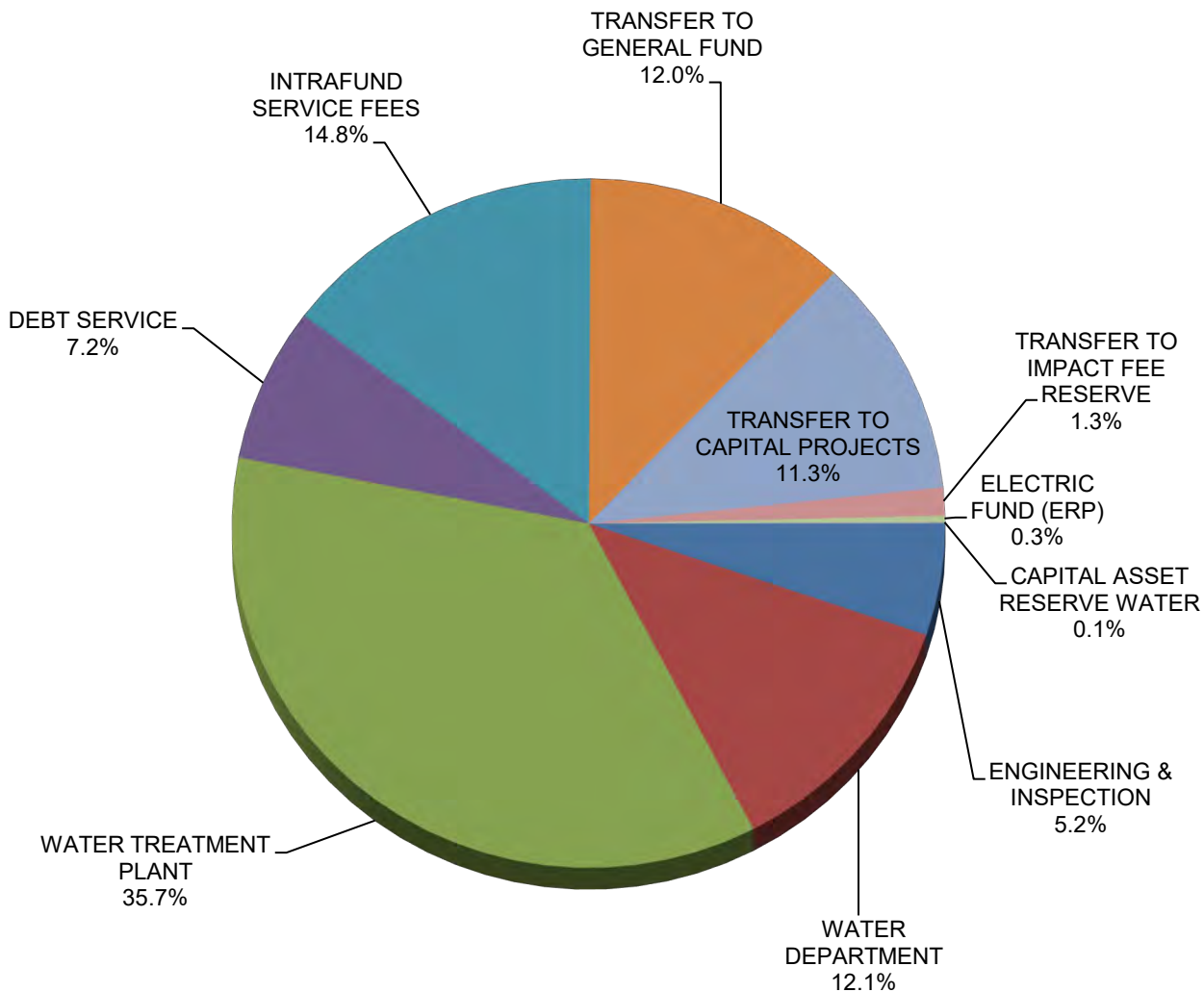
## Revenue



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

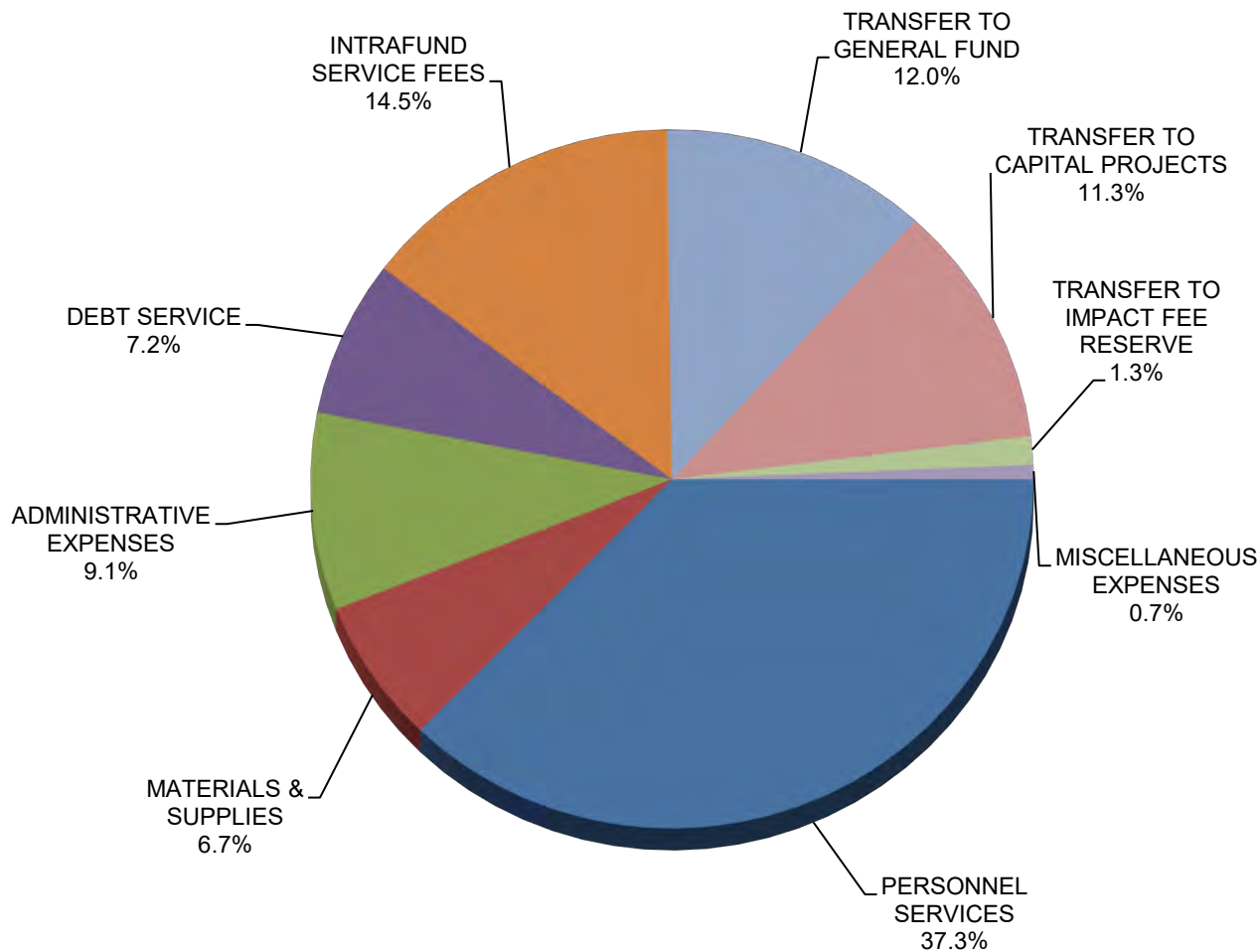
# 2026/2027 Budget Water Fund Expenses

## By Major Function



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# 2026/2027 Budget Water Fund Expenses By Expense Category



WASTEWATER FUND SUMMARY

	2024/2025 ACTUAL	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
		ORIGINAL APPROVED	2025/26 PROJECTED				
1 BEGINNING BALANCE - WASTEWATER	2,662,770	3,507,000	3,114,100	2,648,900	2,648,900	(858,100)	-24.5%
2 BASE REVENUE:							
3 WASTEWATER SERVICES	4,689,560	5,131,300	5,131,300	5,028,600	5,028,600	(102,700)	-2.0%
4 WASTEWATER TREATMENT SERVICES	4,063,001	4,775,400	4,775,400	4,679,900	5,300,000	(95,500)	11.0%
5 GROUNDWATER INFLOW ADJUSTMENT	2,191,017	2,369,800	2,369,800	2,322,400	2,322,400	(47,400)	-2.0%
6 WASTEWATER IMPACT FEES	236,692	235,000	235,000	310,200	310,200	75,200	32.0%
7 INTEREST - WASTEWATER	192,637	200,000	200,000	150,000	150,000	(50,000)	-25.0%
8 MISCELLANEOUS SERVICE FEE	40,515	200	200	20,000	20,000	19,800	9900.0%
9 TOTAL REVENUES	11,413,423	12,711,700	12,711,700	12,511,100	13,131,200	(200,600)	3.3%
10 TOTAL BEGINNING BALANCE & REVENUES	14,076,193	16,218,700	15,825,800	15,160,000	15,780,100	(1,058,700)	-2.7%
11 DIRECT EXPENSES:							
12 ENGINEERING & INSPECTION	267,792	519,900	519,900	560,000	559,000	40,100	7.5%
13 WASTEWATER MAINTENANCE	1,477,617	1,524,400	1,524,400	1,598,800	1,594,200	74,400	4.6%
14 DIRECT EXPENDITURE SUBTOTAL	1,745,408	2,044,300	2,044,300	2,158,800	2,153,200	114,500	5.3%
15 OTHER EXPENSES:							
16 DEBT SERVICE - WASTEWATER	601,177	644,000	644,000	582,500	582,500	(61,500)	-9.5%
17 KENT COUNTY TREATMENT CHARGE	5,240,442	5,822,500	5,822,500	5,700,000	6,580,000	(122,500)	13.0%
18 INTERFUND SERVICE FEES	864,126	935,200	935,200	964,700	936,800	29,500	0.2%
19 BANK & CREDIT CARD FEES	6,619	6,000	6,000	8,500	8,500	2,500	41.7%
20 OTHER EXPENSES SUBTOTAL	6,712,364	7,407,700	7,407,700	7,255,700	8,107,800	(152,000)	9.5%
21 TRANSFER TO:							
22 GENERAL FUND FROM WASTEWATER	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
23 WASTEWATER IMP AND EXT	1,329,900	2,694,900	2,694,900	1,437,600	1,437,600	(1,257,300)	-46.7%
24 WATER IMPACT FEE RESERVE	144,784	-	-	150,000	150,000	150,000	0.0%
25 ELETRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
26 TRANSFER TO INVENTORY WRITE-OFFS	-	5,000	5,000	-	-	(5,000)	-100.0%
27 GENERAL EMPLOYEES PENSION	4,600	-	-	-	-	-	0.0%
28 TRANSFER TO SUBTOTAL	2,504,284	3,724,900	3,724,900	2,612,600	2,612,600	(1,112,300)	-29.9%
29 TOTAL EXPENSES	10,962,056	13,176,900	13,176,900	12,027,100	12,873,600	(1,149,800)	-2.3%
30 BUDGET BALANCE WASTEWATER	3,114,136	3,041,800	2,648,900	3,132,900	2,906,500	91,100	-4.4%
31 TOTAL BUDGET BALANCES & EXPENSES	14,076,193	16,218,700	15,825,800	15,160,000	15,780,100	(1,058,699)	-2.7%
32 EXCEEDS/(REMAINS)TO MEET REQMNT	1,746,936	1,516,400	1,123,500	1,632,800	1,332,000		

	2024/2025 ACTUAL	2025/26		2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
		ORIGINAL APPROVED	2025/26 PROJECTED				
33 RESERVE BALANCES							
34 CONTINGENCY - WASTEWATER	327,281	338,700	343,100	358,100	358,100	19,400	\$250K

**WASTEWATER IMPROVEMENT & EXTENSION FUND SUMMARY**

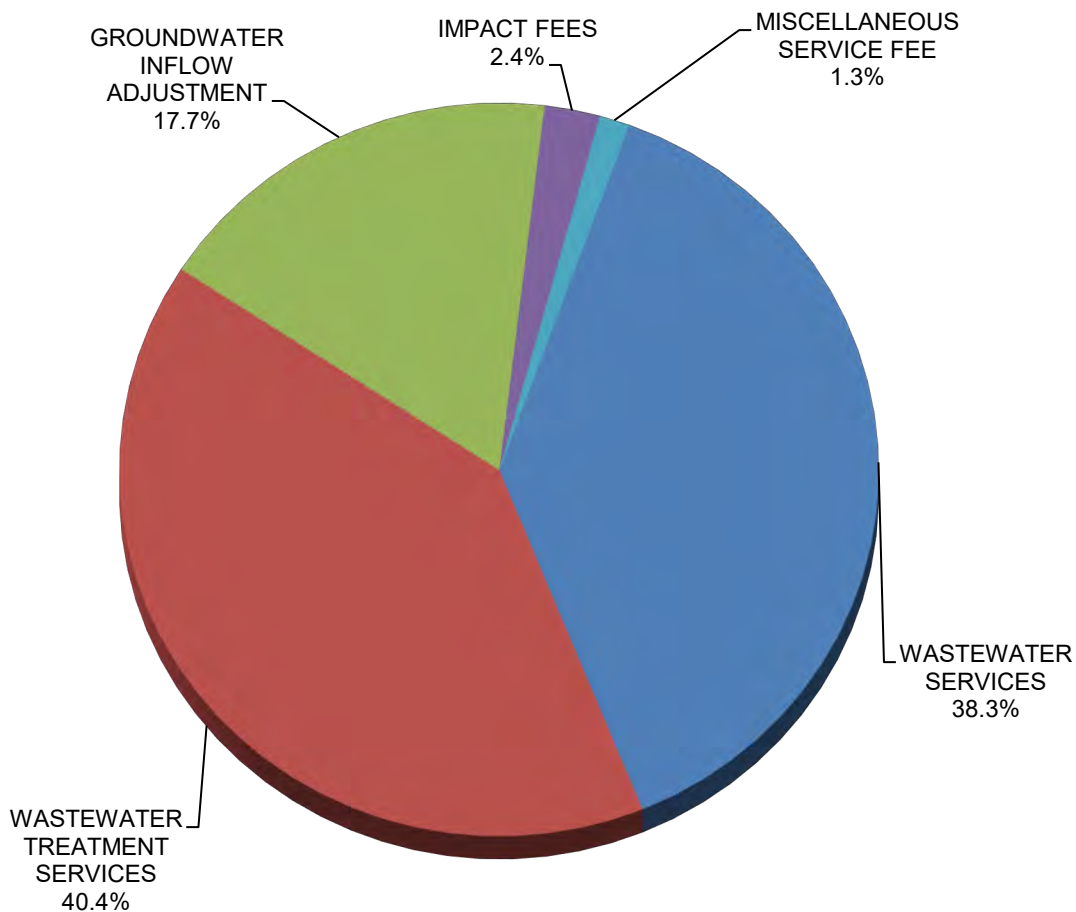
	2024/2025	2025/26	2025/26	2026/2027	2026/2027	\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY27 VS FY26 BUDGET	FY27 VS FY26 VS
1 BEGINNING BALANCE - WASTEWATER	3,965,821	787,100	2,989,900	1,222,800	1,222,800	435,700	55.4%
2 <b>TOTAL BEGINNING BALANCES</b>	<b>3,965,821</b>	<b>787,100</b>	<b>2,989,900</b>	<b>1,222,800</b>	<b>1,222,800</b>	<b>435,700</b>	<b>55.4%</b>
3 <b>REVENUES</b>							
4 TRANS FR OPERATING FUND - WW	1,329,900	2,694,900	2,694,900	1,437,600	1,437,600	(1,257,300)	-46.7%
5 TRANSFER FR WASTEWATER IMPACT FEE	-	7,200	235,400	28,400	28,400	21,200	294.4%
6 FEDERAL/STATE GRANTS	355,373	-	95,300	-	-	-	0.0%
7 INTEREST INCOME	66,956	50,000	50,000	60,000	60,000	10,000	20.0%
8 <b>TOTAL REVENUES</b>	<b>1,752,228</b>	<b>2,752,100</b>	<b>3,075,600</b>	<b>1,526,000</b>	<b>1,526,000</b>	<b>(1,226,100)</b>	<b>-44.6%</b>
9 <b>TOTAL BEGINNING BALANCES &amp; REVENUES</b>	<b>5,718,049</b>	<b>3,539,200</b>	<b>6,065,500</b>	<b>2,748,800</b>	<b>2,748,800</b>	<b>(790,400)</b>	<b>-22.3%</b>
10 <b>EXPENSES</b>							
11 WASTEWATER MAINTENANCE	2,728,197	2,702,100	4,842,700	1,526,000	1,526,000	(1,176,100)	-43.5%
12 <b>TOTAL EXPENSES</b>	<b>2,728,197</b>	<b>2,702,100</b>	<b>4,842,700</b>	<b>1,526,000</b>	<b>1,526,000</b>	<b>(1,176,100)</b>	<b>-43.5%</b>
13 <b>TOTAL ENDING BUDGET BALANCES</b>	<b>2,989,852</b>	<b>837,100</b>	<b>1,222,800</b>	<b>1,222,800</b>	<b>1,222,800</b>	<b>385,700</b>	<b>46.1%</b>
14 <b>TOTAL BUDGET BALANCES &amp; EXPENSES</b>	<b>5,718,049</b>	<b>3,539,200</b>	<b>6,065,500</b>	<b>2,748,800</b>	<b>2,748,800</b>	<b>(790,400)</b>	<b>-22.3%</b>

	2024/2025	2025/26	2025/26	2026/2027	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY27 VS FY26 BUDGET	POLICY
15 <b>RESERVE BALANCES</b>							
16 CAPITAL ASSET RESERVE-WASTEWATER	618,641	634,800	648,600	678,600	678,600	43,800	MIN \$500K
17 IMPACT FEE RESERVE - WASTEWATER	6,244,819	6,264,600	6,547,800	6,847,800	6,819,400	554,800	20% of Rev.

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

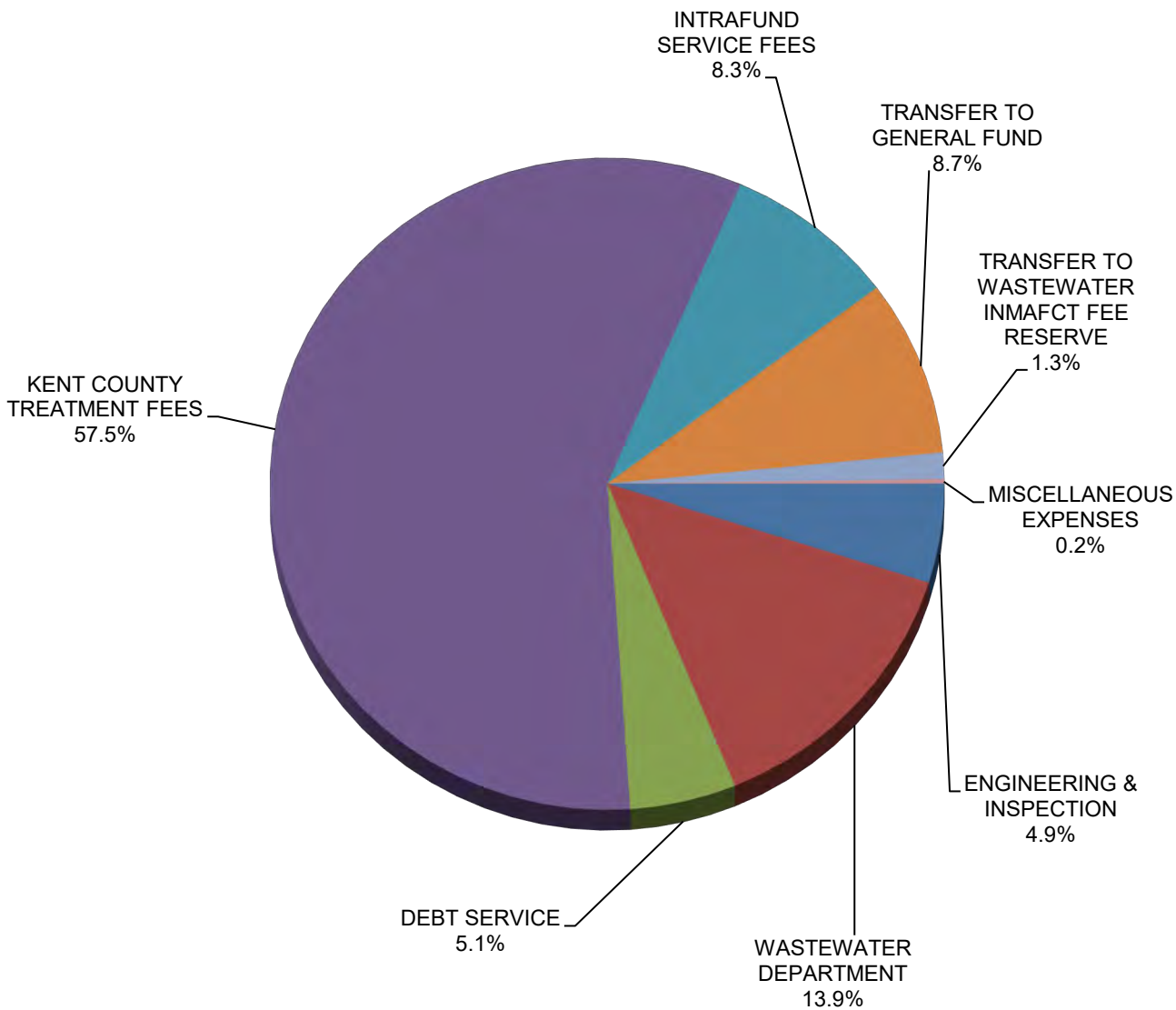
# Fiscal Year 2026/2027 Wastewater Fund

## Revenue



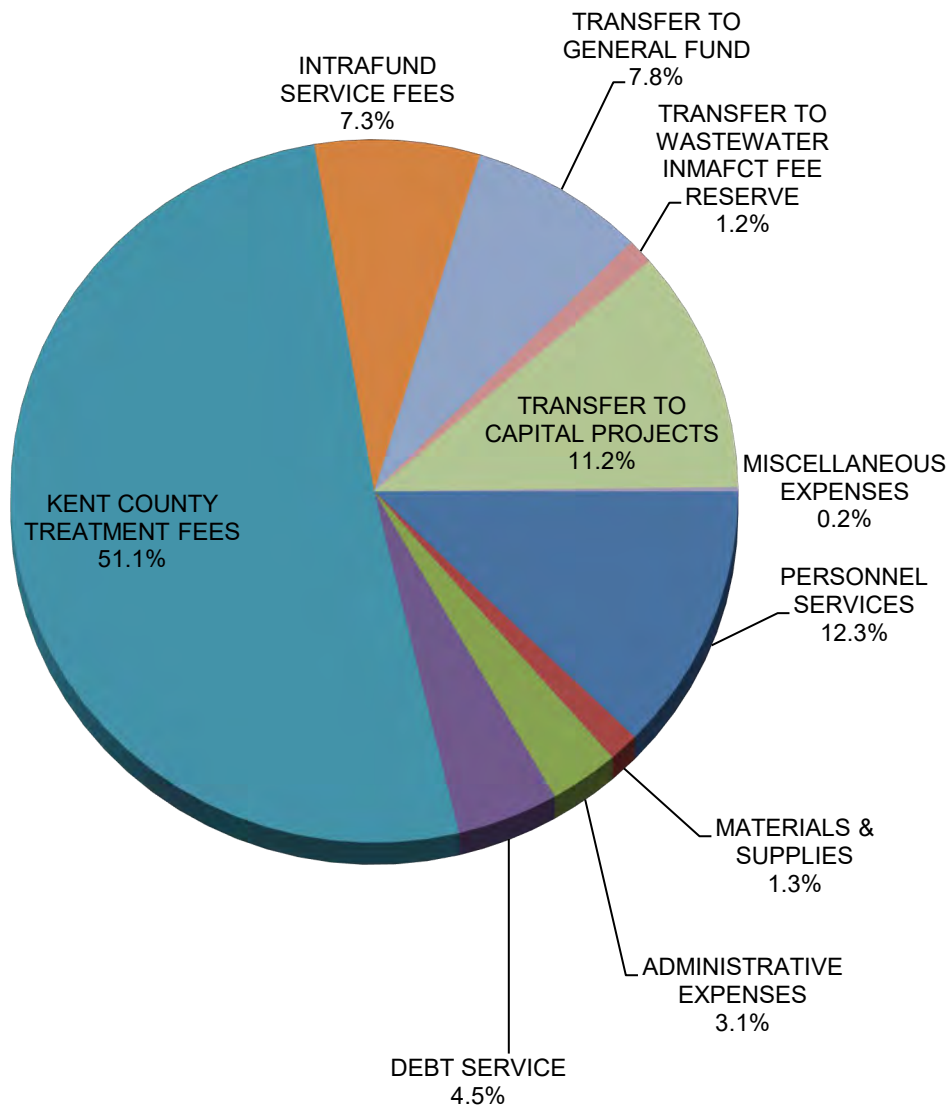
FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# 2026/2027 Budget Wastewater Fund Expenses By Major Function



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# 2026/2027 Budget Wastewater Fund Expenses By Expense Category



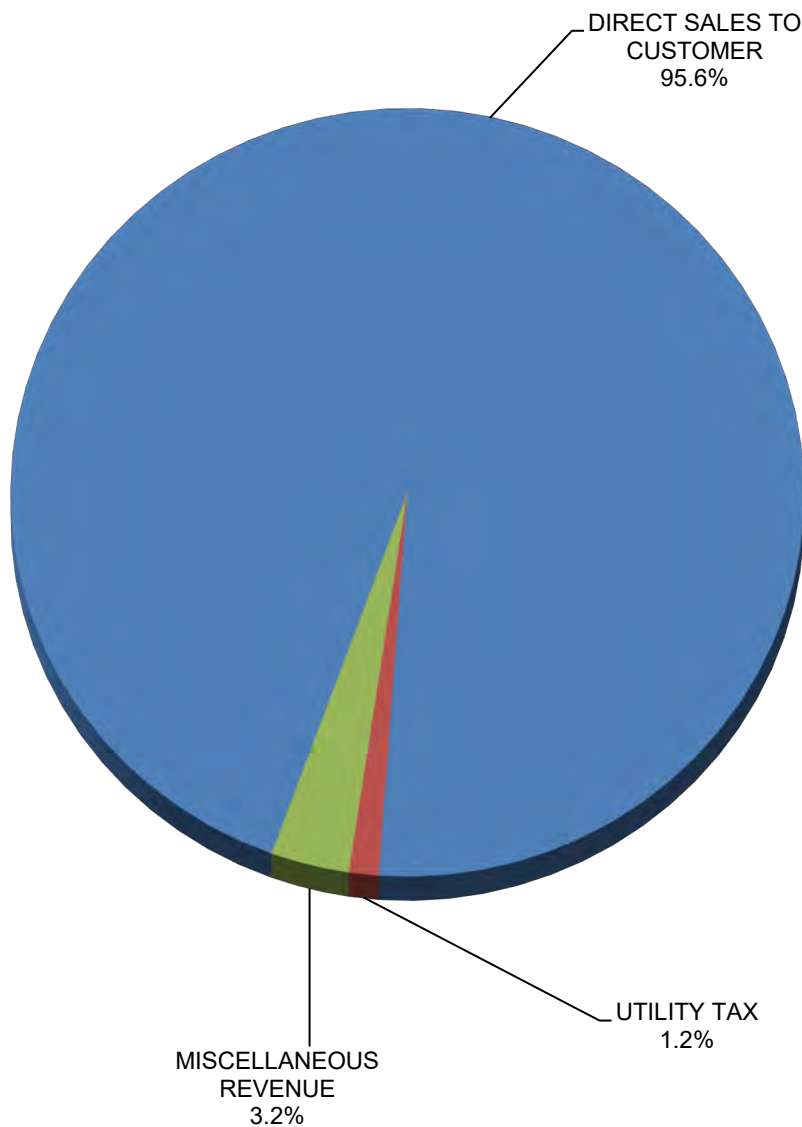
**ELECTRIC REVENUE FUND SUMMARY**

	2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1 <b>BEGINNING BALANCE</b>	45,315,592	52,519,600	66,151,300	50,119,000	50,119,000	(2,400,600)	-4.6%
2 DISTRIBUTION OF EARNINGS - PCA CREDIT	56	-	-	-	-	-	0.0%
3 <b>BEGINNING BALANCE - ADJUSTED</b>	45,315,648	52,519,600	66,151,300	50,119,000	50,119,000	(2,400,600)	-4.6%
4 <b>BASE REVENUE:</b>							
5 DIRECT SALES TO CUSTOMER	87,035,275	101,796,900	101,796,900	101,128,600	107,128,600	(668,300)	5.2%
6 UTILITY TAX	1,392,940	1,348,500	1,348,500	1,356,100	1,356,100	7,600	0.6%
7 MISCELLANEOUS REVENUE	884,022	700,000	700,000	800,000	800,000	100,000	14.3%
8 RENT REVENUE	73,370	135,000	135,000	75,000	75,000	(60,000)	-44.4%
9 GREEN ENERGY	129,642	135,000	135,000	135,000	135,000	-	0.0%
10 INTEREST EARNINGS	2,846,450	2,000,000	3,000,000	2,000,000	2,500,000	-	25.0%
11 TRANSFER FROM RATE STABILIZATION	2,961,800	-	-	-	-	-	0.0%
12 TRANSFER FROM UNCOLLECTIBLE RSRV	19,716	-	-	-	-	-	0.0%
13 TRANSFER FROM OTHER FUNDS	75,000	75,000	75,000	75,000	75,000	-	0.0%
14 <b>TOTAL REVENUES</b>	95,418,215	106,190,400	107,190,400	105,569,700	112,069,700	(620,700)	5.5%
15 <b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	140,733,863	158,710,000	173,341,700	155,688,700	162,188,700	(3,021,300)	2.2%
16 <b>EXPENSES:</b>							
17 POWER SUPPLY	23,796,546	26,631,500	26,631,500	24,062,900	22,777,200	(2,568,600)	-14.5%
18 DOVER SUN PARK ENERGY	2,499,025	3,361,200	3,361,200	3,097,100	3,097,100	(264,100)	-7.9%
19 SOLAR RENEWAL ENERGY CREDITS	304,524	375,100	375,100	348,200	348,200	(26,900)	-7.2%
20 POWER SUPPLY MANAGEMENT	701,784	729,900	729,900	759,000	759,000	29,100	4.0%
21 REC'S (Renewable Energy Credits)	2,783,859	6,465,100	6,465,100	5,406,100	4,706,100	(1,059,000)	-27.2%
22 RGGI	-	87,500	87,500	96,700	96,700	9,200	10.5%
23 PJM CHARGES - ENERGY	4,329,305	11,925,700	11,925,700	18,045,100	16,015,700	6,119,400	34.3%
24 PJM CHARGES - TRANSMISSION & FEES	10,753,823	17,001,700	17,001,700	19,772,700	17,045,100	2,771,000	0.3%
25 CAPACITY CHARGES	9,477,826	22,191,100	22,191,100	21,303,100	21,303,100	(888,000)	-4.0%
26 <b>SUB-TOTAL POWER SUPPLY</b>	54,646,691	88,768,800	88,768,800	92,890,900	86,148,200	4,122,100	-3.0%
27 PLANT OPERATIONS	2,086,707	2,239,600	2,239,600	2,398,600	2,398,600	159,000	7.1%
28 GENERATIONS FUELS	46,327	878,500	878,500	229,600	220,000	(648,900)	-75.0%
29 PJM SPOT MARKET ENERGY	(382,911)	(108,300)	(108,300)	(816,300)	(816,300)	(708,000)	653.7%
30 PJM CREDITS	(310,896)	(188,000)	(188,000)	(225,200)	(225,200)	(37,200)	19.8%
31 CAPACITY CREDITS	(10,315,597)	(9,336,100)	(9,336,100)	(10,589,400)	(10,589,400)	(1,253,300)	13.4%
32 <b>GENERATION SUBTOTAL</b>	(8,876,371)	(6,514,300)	(6,514,300)	(9,002,700)	(9,012,300)	(2,488,400)	38.3%
33 <b>POWER SUPPLY &amp; GENERATION SUBTOTAL</b>	45,770,320	82,254,500	82,254,500	83,888,200	77,135,900	1,633,700	-6.2%
34 <b>DIRECT EXPENDITURES</b>							
35 TRANSMISSION/DISTRIBUTION	5,374,597	5,743,600	5,743,600	5,665,300	5,761,100	(78,300)	0.3%
36 ELECTRICAL ENGINEERING	1,859,974	2,052,000	2,052,000	2,467,100	2,333,000	415,100	13.7%
37 ADMINISTRATION	905,884	1,751,900	1,751,900	1,465,900	1,544,100	(286,000)	-11.9%
38 METER READING	545,005	569,400	569,400	494,200	494,200	(75,200)	-13.2%
39 SYSTEMS OPERATIONS	1,018,674	1,159,400	1,159,400	1,203,500	1,203,500	44,100	3.8%
40 <b>DIRECT EXPENDITURE SUBTOTALS</b>	9,704,133	11,276,300	11,276,300	11,296,000	11,335,900	19,700	0.5%
41 <b>OTHER EXPENSES:</b>							
42 UTILITY TAX	1,507,661	1,348,500	1,348,500	1,356,100	1,356,100	7,600	0.6%
43 ALLOW FOR UNCOLLECTIBLES	-	100,000	100,000	250,000	250,000	150,000	150.0%
44 CONTRACTUAL SERVICES - RFP'S	17,908	50,000	50,000	50,000	50,000	-	0.0%
45 LEGAL EXPENSES	3,950	50,000	50,000	50,000	50,000	-	0.0%
46 RETIREES PENSION BENEFIT	954,000	-	-	-	-	-	0.0%
47 INTERFUND SERVICE FEES	4,435,674	5,123,800	5,123,800	5,073,000	4,733,900	(50,800)	-7.6%
48 INTEREST ON DEPOSITS	21,336	20,000	20,000	21,000	21,000	1,000	5.0%
49 BANK & CREDIT CARD FEES	658,616	650,000	700,000	750,000	750,000	100,000	15.4%
50 DEBT SERVICE	1,379,325	1,376,300	1,376,300	1,374,800	1,374,800	(1,500)	-0.1%
51 STORM EXPENSE	-	150,000	150,000	100,000	100,000	(50,000)	-33.3%
52 <b>OTHER EXPENSES SUBTOTAL</b>	8,978,470	8,868,600	8,918,600	9,024,900	8,685,800	156,300	-2.1%
53 <b>TRANSFER TO:</b>							
54 IMPROVEMENT & EXTENSION	-	10,538,300	10,538,300	9,438,500	2,438,500	(1,099,800)	-76.9%
55 GENERAL FUND	10,000,000	10,000,000	10,000,000	11,000,000	11,000,000	1,000,000	10.0%
56 TRANSFER TO 'OTHER' RESERVE	129,642	135,000	135,000	135,000	135,000	-	0.0%
57 TRANSFER TO INVENTORY WRITE-OFFS	-	100,000	100,000	100,000	100,000	-	0.0%
58 <b>TRANSFER TO SUBTOTAL</b>	10,129,642	20,773,300	20,773,300	20,673,500	13,673,500	(99,800)	-34.2%
59 <b>TOTAL EXPENSES</b>	74,582,566	123,172,700	123,222,700	124,882,600	110,831,100	1,709,900	-10.0%
60 <b>BUDGET BALANCE - WORKING CAPITAL</b>	66,151,297	35,537,300	50,119,000	30,806,100	51,357,600	(4,731,200)	44.5%
61 <b>TOTAL BUDGET BALANCE &amp; EXPENSES</b>	140,733,863	158,710,000	173,341,700	155,688,700	162,188,700	(3,021,300)	2.2%
62 EXCEEDS/(REMAINS)TO MEET REQUIREMENT	55,234,997	22,803,500	37,265,200	18,146,700	37,918,200		
	<b>2024/2025 ACTUAL</b>	<b>2025/26 ORIGINAL APPROVED</b>	<b>2025/26 PROJECTED</b>	<b>2026/2027 REQUESTED</b>	<b>2026/2027 RECOMMENDED</b>	<b>\$ DIFFERENCE FY27 VS FY26 BUDGET</b>	<b>POLICY</b>
63 <b>RESERVE BALANCES</b>							
64 CONTINGENCY RESERVE	1,014,428	1,047,400	1,063,400	1,118,400	1,118,400	71,000	\$750K
65 INSURANCE RESERVE	890,434	918,200	933,600	986,600	986,600	68,400	\$750K
66 RATE STABILIZATION RESERVE	9,809,929	10,164,556	10,142,200	10,472,200	10,472,200	307,644	10% - 20%

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

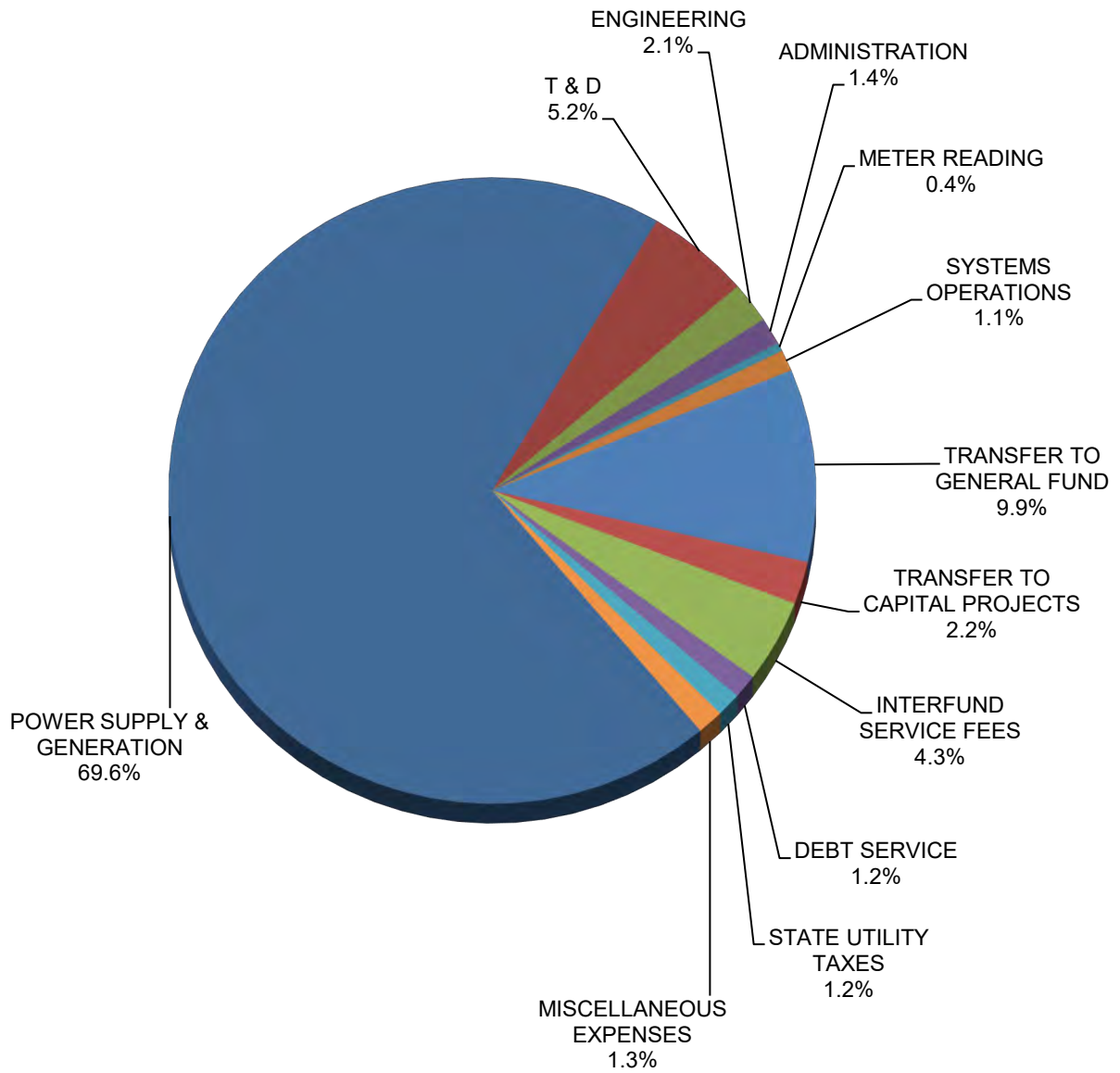
# Electric Fund Fiscal Year 2026/2027

## Revenue



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

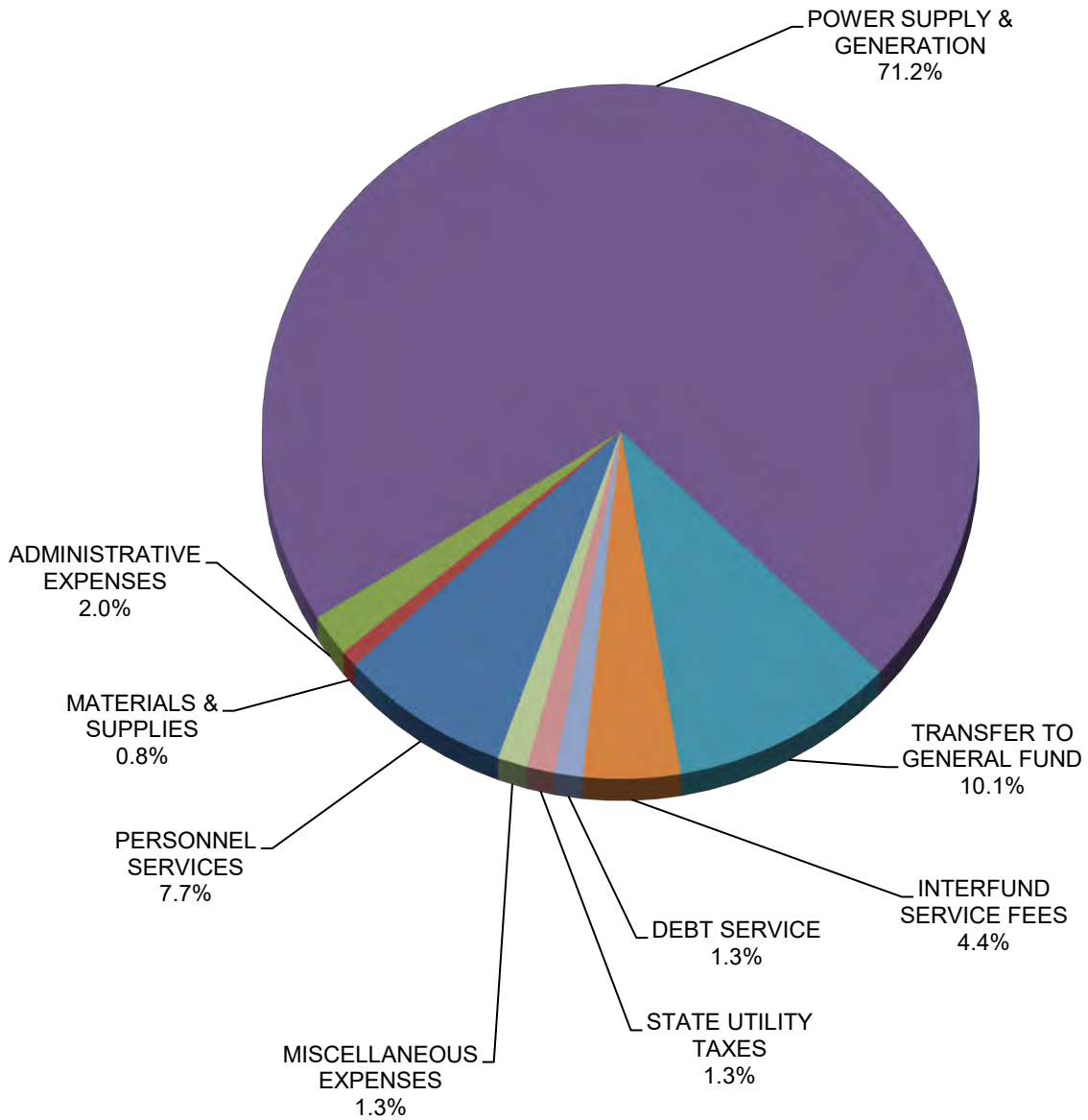
**Electric Fund  
Fiscal Year 2026/2027  
Expense by Major Function**



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

# Electric Fund Fiscal Year 2026/2027

## Expense by Category



**ELECTRIC IMPROVEMENT & EXTENSION FUND SUMMARY**

	2024/2025	2025/26	2025/26	2026/2027	2026/2027	\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY27 VS FY26 BUDGET	FY27 VS FY26 VS
1 BEGINNING BALANCE	13,878,909	9,610,900	15,580,600	15,952,532	15,952,532	6,341,632	66.0%
2 REVENUES							
3 TRANSFER FROM ELECTRIC	-	10,538,300	10,538,300	9,438,500	2,438,500	(1,099,800)	-76.9%
4 STATE GRANTS	1,094,934	-	-	-	-	-	0.0%
5 GENERAL SERVICE BILLING	1,052,570	200,000	200,000	1,700,000	1,700,000	1,500,000	750.0%
6 INTEREST EARNINGS	507,287	-	500,000	500,000	500,000	500,000	0.0%
7 TOTAL REVENUES	2,654,791	10,738,300	11,238,300	11,638,500	4,638,500	900,200	-56.8%
8 TOTALS	16,533,700	20,349,200	26,818,900	27,591,032	20,591,032	7,241,832	1.2%
9 EXPENSES							
10 ELECTRIC ADMINISTRATION	1,078,554	60,000	60,000	190,000	190,000	130,000	216.7%
11 ELECTRIC GENERATION	1,962,709	460,000	460,000	670,000	670,000	210,000	45.7%
12 TRANSMISSION AND DISTRIBUTION	1,728,772	2,400,000	2,528,068	2,438,000	2,438,000	38,000	1.6%
13 ELECTRICAL ENGINEERING	3,139,179	5,964,000	5,964,000	8,246,000	1,246,000	2,282,000	-79.1%
14 METER READING	-	50,800	50,800	94,500	94,500	43,700	86.0%
15 ERP SYSTEM	154,924	1,803,500	1,803,500	-	-	(1,803,500)	-100.0%
16 TOTAL EXPENSES	8,064,138	10,738,300	10,866,368	11,638,500	4,638,500	900,200	-56.8%
17 BUDGET BALANCE	8,469,562	9,610,900	15,952,532	15,952,532	15,952,532	6,341,632	66.0%
18 TOTAL BUDGET BALANCE & EXPENSES	16,533,700	20,349,200	26,818,900	27,591,032	20,591,032	7,241,832	1.2%
<hr/>							
	2024/2025	2025/26	2025/26	2026/2027	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	PROJECTED	REQUESTED	RECOMMENDED	FY27 VS FY26 BUDGET	POLICY
19 RESERVE BALANCES							
20 DEPRECIATION RESERVE	19,688,708	20,416,700	20,787,700	21,737,700	21,737,700	1,321,000	Min \$10M
21 FUTURE CAPACITY RESERVE	15,517,744	15,990,300	16,270,700	16,970,700	16,970,700	980,400	Min \$10M





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# PERSONNEL SUMMARY

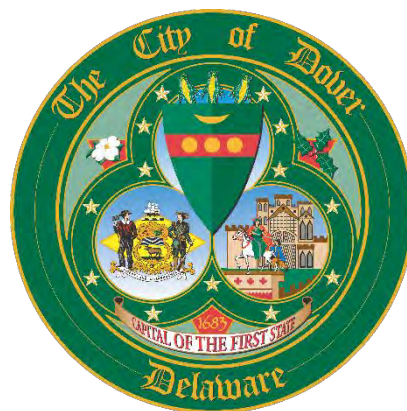
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

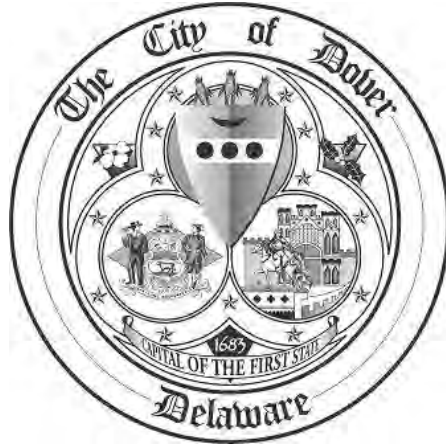
*PERSONNEL TABLE*

*PERSONNEL COST SUMMARY*

*OVERTIME TRENDS*

*STRATEGIC REQUESTS*





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**City of Dover  
Fiscal Year 2027 Budget  
Personnel Table**

DEPT/DIVISION	2024-2025	2025-2026	2026-2027	
	BUDGET	BUDGET	RECOMMENDED	CHANGE
CITY CLERK	4.0	4.0	4.0	0.0
CITY MANAGER	5.0	4.0	4.0	0.0
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	5.0	5.0	0.0
MAYOR	2.0	2.0	2.0	0.0
PARKS AND RECREATION	10.0	9.0	9.0	0.0
PLANNING	6.0	6.0	6.0	0.0
POLICE - TOTAL*	145.0	147.0	147.0	0.0
PROCUREMENT AND INVENTORY	5.0	5.0	5.0	0.0
PUBLIC WORKS - ADMINISTRATION	5.0	4.0	4.0	0.0
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>303.0</b>	<b>0.0</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	4.5	4.5	0.0
WATER MAINTENANCE	6.0	7.0	7.0	0.0
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>39.0</b>	<b>39.0</b>	<b>0.0</b>
<b>TOTAL FULL-TIME PERSONNEL</b>	<b>386.0</b>	<b>389.0</b>	<b>389.0</b>	<b>0.0</b>

\*109 Officers; 38 Civilians - 147 Total Employees

DEPT/DIVISION	2024-2025	2025-2026	2026-2027	
	BUDGET	BUDGET	RECOMMENDED	CHANGE
<b>PART-TIME PERSONNEL</b>				
CITY CLERK	1.0	1.0	1.0	0.0
CITY COUNCIL COMMITTEES	21.0	21.0	21.0	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	16.0	15.0	16.0	1.0
LIBRARY	18.0	18.0	18.0	0.0
POLICE CADET/PART TIME POSITIONS	8.0	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>98.0</b>	<b>97.0</b>	<b>98.0</b>	<b>1.0</b>
<b>TOTAL PERSONNEL</b>	<b>484.0</b>	<b>486.0</b>	<b>487.0</b>	<b>1.0</b>

## FY27 STRATEGIC REQUESTS

### Approved General Fund:

- Part-time Service Center Clerk at new Dover Park building – new headcount (Recreation).
- New MEO 3 promotion - no new headcount (Streets)
- (2) Inspector 2 promotions – no new headcount (Code Enforcement)
- (2) Inspector 2 promotions – no new headcount (Inspections)

### Denied General Fund:

- Additional Office Assistant 2 at new Dover Park building – new headcount (Recreation).
- Additional LAN Analyst – new headcount (Police).
- (4) Additional Officers – new headcount (Police).
- Communications Operator – new headcount (Police).
- Promote (4) Communication operators to CO Supervisors – no new headcount (Police).

### Denied Water/Wastewater Fund:

- Creating a new step for Plant Operators with promotions – no new headcount (Water Treatment Plant).

### Approved Electric Fund:

- Additional Engineer Field Person for training purposes, while freezing (2) Grounds workers (Electric Engineering/Electric T&D)

FY 2027 DRAFT ANNUAL OPERATING BUDGET - DOVER, DELAWARE

City of Dover 2026-2027 BUDGET 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	5	City Clerk	\$ 306,400	\$ 3,600	\$ -	\$ 1,200	\$ 311,200	\$ 176,700	\$ 487,900
1200-512	21	City Council	198,300	-	-	-	198,300	15,800	214,100
1600-533	20	Planning	336,400	(35,600)	11,300	9,000	321,100	230,500	551,600
2100-515	4	City Manager	508,300	6,600	-	-	514,900	536,000	1,050,900
3100-518	4	Human Resources	255,500	8,900	-	-	264,400	80,700	345,100
3200-519	2	Mayor	114,600	-	-	-	114,600	65,200	179,800
1400-514	15	Fire	406,600	9,000	55,400	27,900	498,900	171,200	670,100
1600-531	5	Life Safety	512,100	13,400	20,700	-	546,200	506,600	1,052,800
1600-532	6	Code Enforcement	397,000	2,300	9,400	-	408,700	185,100	593,800
1600-534	6	Building Inspections	303,800	1,700	14,300	-	319,800	260,900	580,700
1700-542	38	Civilian Police	2,538,500	91,300	217,900	269,500	3,117,200	1,953,200	5,070,400
1700-543	109	Law Enforcement	12,934,900	377,100	1,220,400	-	14,532,400	6,977,000	21,509,400
1700-544	0	Police Extra Duty	800,000	-	-	-	800,000	110,700	910,700
2400-551	4	Public Works Admin	329,900	2,700	600	-	333,200	390,800	724,000
1800-554	7	Streets	412,100	9,100	11,400	-	432,600	284,700	717,300
1800-560	8	Stormwater	420,100	3,800	9,800	-	433,700	229,400	663,100
2500-552	6	Facilities	272,700	7,400	3,900	-	284,000	96,600	380,600
2600-553	2	Public Works Engineering	147,300	1,900	2,700	-	151,900	60,200	212,100
1500-523	32	Library	907,700	10,400	-	372,300	1,290,400	739,700	2,030,100
1500-522	14	Grounds	880,800	3,900	30,400	-	915,100	896,700	1,811,800
1500-525	25	Recreation	578,700	3,800	10,500	186,600	779,600	420,900	1,200,500
2700-571	6	Procurement & Inventory	379,100	700	1,400	27,700	408,900	218,000	626,900
2800-572	5	Fleet Maintenance	361,000	4,100	5,500	-	370,600	264,300	634,900
2200-516	5	Information Technology	443,600	-	2,000	3,700	449,300	306,900	756,200
2300-517	8	Finance	624,300	6,900	10,000	-	641,200	249,500	890,700
2900-529	15	Customer Service	893,800	1,400	500	-	895,700	528,400	1,424,100
<b>Total General Fund</b>			<b>\$ 26,263,500</b>	<b>\$ 534,400</b>	<b>\$ 1,638,100</b>	<b>\$ 897,900</b>	<b>\$ 29,333,900</b>	<b>\$ 15,955,700</b>	<b>\$ 45,289,600</b>
<b>Sanitation Fund</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
1800-555	11	Sanitation	\$ 640,200	\$ 2,500	\$ 17,000	\$ -	\$ 659,700	\$ 541,700	\$ 1,201,400
			<b>\$ 640,200</b>	<b>\$ 2,500</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 659,700</b>	<b>\$ 541,700</b>	<b>\$ 1,201,400</b>
<b>Water/Wastewater Fund</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	\$ 248,100	\$ 2,500	\$ -	\$ -	\$ 250,600	\$ 106,900	\$ 357,500
6800-568	7	Water Maintenance	511,000	15,600	20,000	-	546,600	312,700	859,300
7600-576	14	Water Treatment	1,116,800	23,400	43,800	-	1,184,000	710,300	1,894,300
2600-553	4.5	Wastewater Engineering	335,000	1,800	3,500	-	340,300	139,600	479,900
6900-569	11	Wastewater Maintenance	662,100	25,300	57,100	-	744,500	359,700	1,104,200
<b>Total Water/Wastewater Fund</b>			<b>\$ 2,873,000</b>	<b>\$ 68,600</b>	<b>\$ 124,400</b>	<b>\$ -</b>	<b>\$ 3,066,000</b>	<b>\$ 1,629,200</b>	<b>\$ 4,695,200</b>
<b>Electric Fund</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	1,327,500	28,200	21,500	-	1,377,200	612,700	1,989,900
8200-562	24	T & D	\$ 2,555,400	\$ 49,900	\$ 183,800	\$ -	\$ 2,789,100	\$ 1,633,500	\$ 4,422,600
8400-564	3	Administration	232,800	400	-	-	233,200	60,500	293,700
8500-565	4	Meter Reading	250,600	10,300	14,300	-	275,200	175,900	451,100
8600-526	5	System Operators	626,700	13,200	149,600	-	789,500	414,000	1,203,500
<b>Total Electric Fund</b>			<b>\$ 4,993,000</b>	<b>\$ 102,000</b>	<b>\$ 369,200</b>	<b>\$ -</b>	<b>\$ 5,464,200</b>	<b>\$ 2,896,600</b>	<b>\$ 8,360,800</b>
<b>Grant Funds</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9900-542	8	Police Cadet Program	-	-	-	-	-	-	-
1500-581	10	Substance Abuse Grant	-	-	-	55,900	55,900	4,500	60,400
<b>Total Grant Funds</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,900</b>	<b>\$ 55,900</b>	<b>\$ 4,500</b>	<b>\$ 60,400</b>
<b>487 GRAND TOTAL</b>			<b>\$ 34,769,700</b>	<b>\$ 707,500</b>	<b>\$ 2,148,700</b>	<b>\$ 953,800</b>	<b>\$ 38,579,700</b>	<b>\$ 21,027,700</b>	<b>\$ 59,607,400</b>

CITY OF DOVER  
OVERTIME COMPARISON  
FISCAL YEAR 2024 THROUGH 2027

DEPARTMENT	#	2024				2025				2026 (through April)				2027
		Orig. Budget	Actual	Variance	% To Date	Orig. Budget	Actual	Variance	% To Date	Orig. Budget	Actual	Variance	% To Date	Proposed
CITY CLERK		-	6,639	(6,639)	100.0%	-	619.29	(619)	100.0%	-	2,051.70	(2,052)	100.0%	-
PLANNING		6,300	9,296	(2,996)	147.6%	11,700.00	9,720.44	1,980	83.1%	13,000.00	8,066.83	4,933	62.1%	11,300
CITY MANAGER		4,800	23,056	(18,256)	480.3%	3,400.00	15,098.68	(11,699)	444.1%	-	-	-	0.0%	-
HUMAN RESOURCES		-	-	0	0.0%	-	-	-	0.0%	-	-	-	0.0%	-
MAYOR		-	-	0	0.0%	-	-	-	0.0%	-	-	-	0.0%	-
FIRE		37,200	64,643	(27,443)	173.8%	61,200.00	76,354.62	(15,155)	124.8%	55,200.00	63,928.07	(8,728)	115.8%	55,400
LIFE SAFETY		11,900	5,188	6,712	43.6%	39,400.00	16,183.43	23,217	41.1%	29,900.00	9,164.38	20,736	30.7%	20,700
CODE ENFORCEMENT		5,600	2,562	3,038	45.8%	4,600.00	1,227.54	3,372	26.7%	14,300.00	740.84	13,559	5.2%	9,400
PUBLIC INSPECTIONS		11,100	6,316	4,784	56.9%	7,300.00	10,223.17	(2,923)	140.0%	13,000.00	8,067.83	4,932	62.1%	14,300
POLICE CIVILIAN		189,200	225,609	(36,409)	119.2%	167,900.00	234,175.86	(66,276)	139.5%	187,900.00	256,715.16	(68,815)	136.6%	217,900
POLICE LAW ENFORCEMENT		738,100	941,196	(203,096)	127.5%	761,100.00	1,062,973.08	(301,873)	139.7%	962,700.00	985,785.49	(23,085)	102.4%	1,220,400
PW ADMINISTRATION		400	-	400	0.0%	800.00	-	800	0.0%	400.00	613.31	(213)	153.3%	600
STREET		15,600	7,805	7,795	50.0%	16,000.00	11,335.15	4,665	70.8%	13,200.00	23,673.17	(10,473)	179.3%	11,400
SANITATION		20,700	11,270	9,430	54.4%	21,000.00	16,389.34	4,611	78.0%	17,000.00	27,336.20	(10,336)	160.8%	17,000
GROUNDS		18,100	22,661	(4,561)	125.2%	27,200.00	31,544.16	(4,344)	116.0%	28,400.00	46,685.31	(18,285)	164.4%	30,400
STORMWATER		11,100	4,847	6,253	43.7%	11,400.00	6,893.41	4,507	60.5%	10,200.00	11,452.20	(1,252)	112.3%	9,800
FACILITIES MANAGEMENT		5,000	1,309	3,691	26.2%	8,100.00	3,515.04	4,585	43.4%	7,500.00	3,764.30	3,736	50.2%	3,900
PW ENGINEERING		1,600	2,201	(601)	137.6%	1,800.00	1,985.46	(185)	110.3%	2,500.00	2,371.02	129	94.8%	2,700
LIBRARY		-	-	0	0.0%	-	-	-	0.0%	-	-	0	0.0%	-
PARKS & RECREATION		3,900	8,524	(4,624)	218.6%	6,400.00	18,118.51	(11,719)	283.1%	10,000.00	15,788.55	(5,789)	157.9%	10,500
PROCUREMENT & INVENTORY		1,700	1,113	587	65.5%	1,400.00	1,318.21	82	94.2%	1,400.00	802.83	597	57.3%	1,400
VEHICLE MAINTENANCE		5,900	4,429	1,471	75.1%	5,100.00	7,299.86	(2,200)	143.1%	5,300.00	11,149.45	(5,849)	210.4%	5,500
INFORMATION TECHNOLOGIES		2,000	1,634	366	81.7%	1,200.00	1,696.22	(496)	141.4%	1,600.00	1,116.27	484	69.8%	2,000
FINANCE		-	-	0	0.0%	-	-	-	0.0%	-	-	0	0.0%	10,000
CUSTOMER SERVICES		11,900	(332)	12,232	-2.8%	-	-	-	0.0%	3,300.00	-	3,300	0.0%	500
WATER ENGINEERING		-	-	0	0.0%	-	-	-	0.0%	-	-	0	0.0%	-
WATER		29,500	15,139.63	14,360	51.3%	19,000.00	19,442.97	(443)	102.3%	16,700.00	23,801.22	(7,101)	142.5%	20,000
WATER TREATMENT PLANT		53,600	23,616.61	29,983	44.1%	52,400.00	32,422.79	19,977	61.9%	37,900.00	34,737.72	3,162	91.7%	43,800
WASTEWATER		36,700	47,759	(11,059)	130.1%	38,000.00	73,319.92	(35,320)	192.9%	53,200.00	68,483.00	(15,283)	128.7%	57,100
WASTEWATER ENGINEERING		1,700	1,619	81	95.3%	1,900.00	1,749.83	150	92.1%	2,900.00	6,036.96	(3,137)	208.2%	3,500
TRANSMISSION/DISTRIBUTION		161,300	180,543	(19,243)	111.9%	172,900.00	197,758.92	(24,859)	114.4%	188,100.00	213,374.57	(25,275)	113.4%	183,800
ELECTRIC ENGINEERING		21,300	20,057	1,243	94.2%	16,800.00	16,592.40	208	98.8%	17,200.00	30,106.49	(12,906)	175.0%	21,500
ELECTRIC ADMINISTRATION		-	272	(272)	100.0%	-	20.95	(21)	100.0%	-	527.76	(528)	100.0%	-
ELECTRIC METERING		8,700	16,400	(7,700)	188.5%	16,400.00	10,683.96	5,716	65.1%	26,400.00	8,067.53	18,332	30.6%	14,300
ELECTRIC SYSTEMS OPERATIONS		136,000	114,431	21,569	84.1%	151,100.00	114,038.19	37,062	75.5%	149,600.00	138,677.42	10,923	92.7%	149,600
<b>TOTAL</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>1,992,701.40</b>	<b>(367,201)</b>	<b>122.6%</b>	<b>1,868,800.00</b>	<b>2,003,085.58</b>	<b>(134,286)</b>	<b>107.2%</b>	<b>2,148,700</b>
ELECTRIC PLANT OPERATIONS		18,000	1,624	16,376	9.0%	12,000.00	1,908.33	10,092	15.9%	12,000.00	10,444.40	1,556	87.0%	18,000
POLICE EXTRA DUTY		355,800	655,819	(300,019)	184.3%	355,800.00	925,639.44	(569,839)	260.2%	800,000.00	582,645.52	217,354	72.8%	800,000

# CAPITAL INVESTMENTS PLAN

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*REVENUE SOURCES AND FUNDS:*

*TOTAL CITY SUMMARY*

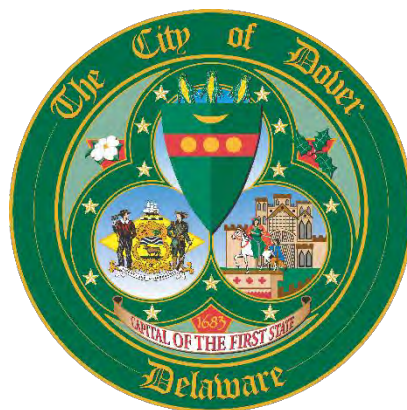
*GENERAL*

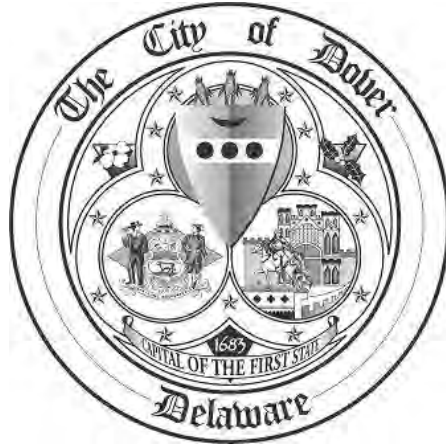
*SANITATION*

*PUBLIC UTILITIES WATER*

*PUBLIC UTILITIES WASTEWATER*

*PUBLIC UTILITIES ELECTRIC*





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# CAPITAL INVESTMENT PLANS

## Revenue Sources & Funds

Total City Summary

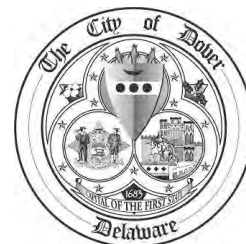
General Fund

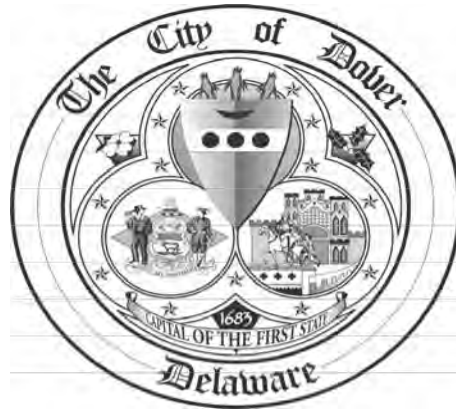
Sanitation Fund

Water Fund

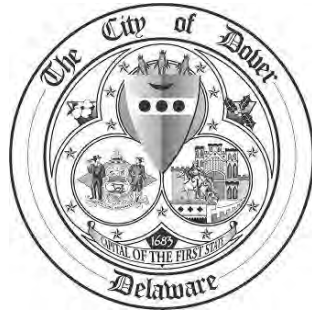
Wastewater Fund

Electric Fund

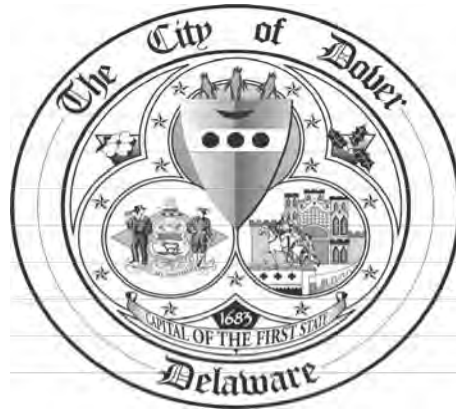




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# CITY SUMMARY



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2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

<b>Source</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Bond Proceeds	8,260,500					<b>8,260,500</b>
Developer Contribution	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	<b>8,500,000</b>
Electric Revenue	2,938,500	12,379,500	7,069,000	5,050,000	974,000	<b>28,411,000</b>
General Fund	1,849,100	6,159,100	5,303,600	4,689,100	1,409,800	<b>19,410,700</b>
Impact Fee Reserve	28,400	30,000	312,680	313,200	322,800	<b>1,007,080</b>
Other	1,426,000					<b>1,426,000</b>
Other (Loan)				310,300		<b>310,300</b>
Sanitation	477,000	480,000	768,000			<b>1,725,000</b>
State Grant	1,850,000	1,800,000				<b>3,650,000</b>
Water/Wastewater Fund	2,438,300	4,160,700	3,611,120	3,473,400	5,704,200	<b>19,387,720</b>
<b>GRAND TOTAL</b>	<b>20,967,800</b>	<b>26,709,300</b>	<b>18,764,400</b>	<b>15,536,000</b>	<b>10,110,800</b>	<b>92,088,300</b>

2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>City Clerk</b>								
AV Update for Council Chambers	CC2700		100,000					100,000
<b>City Clerk Total</b>			<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

<b>Code Enforcement</b>								
Replacing 2020 Ford Fusion	28 Veh#16			35,000				35,000
Replacing 2020 Ford Fusion	28 Veh#18			35,000				35,000
Replace 2024 Chevrolet Silverado	31 Veh#11						45,000	45,000
<b>Code Enforcement Total</b>			<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>115,000</b>

<b>Electric Admin</b>								
Weyandt hall Bathrooms	EA2701	1	130,000					130,000
Weyandt Hall Storefronts	EA2702	2	60,000					60,000
Weyandt hall Exterior Improvements	EA2801			100,000				100,000
<b>Electric Admin Total</b>			<b>190,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290,000</b>

<b>Electric Engineering</b>								
Dover Downs Racking System	EE2702	1	55,000					55,000
McKee Run Upgrade	EE2703	7	59,000					59,000
Poplar Lane OH to UG	EE2704	9	41,000					41,000
Bay Road 750 Underground	EE2705	8	78,000					78,000
Pole Replacement	EE2706	3	168,000					168,000
The Greens Underground Upgrade Phase 1	EE2707	10	226,000					226,000
The Greens Underground Upgrade Phase 2	EE2708		207,000					207,000
Greenhill Alley Rebuild	EE2709	5	30,000					30,000
Substation Batteries	EE2710	4	32,000	32,000	32,000		32,000	128,000
Substation Component Replacement	EE2711		30,000	30,000	30,000	30,000	30,000	150,000
Small Cell Wireless Improvements	EE2712		30,000	30,000	30,000	30,000	30,000	150,000
Transmission Line Maintenance Program	EE2713		50,000	50,000	50,000	50,000	50,000	250,000
System Operations Console	EE2714	6	175,000					175,000
Fox Hall West Distribution Upgrade	EE2801			211,000				211,000
SCADA Upgrade	EE2802			300,000				300,000
Heatherfield East Renovation	EE2803			167,000				167,000
Substation Transformer Replacement	EE2805			2,400,000	2,400,000	2,400,000		7,200,000
Shady Lane OVH-UGD	EE2809			442,000				442,000
Advanced Metering Infrastructure (AMI)	EE2810	2		7,000,000				7,000,000
Fox Hall Distribution Upgrade	EE2815			827,500				827,500
Rodney Village Overhead to Underground	EE2901				784,000			784,000
LED Lighting Conversion	EE2902				750,000	1,750,000		2,500,000
Electric Warehouse	EE2903				2,000,000			2,000,000
Heatherfield Renovation	EE2904				163,000			163,000
Emergency T & D Equipment Replacement	TD2701		65,000	65,000	65,000	65,000	65,000	325,000
<b>Electric Engineering Total</b>			<b>1,246,000</b>	<b>11,554,500</b>	<b>6,304,000</b>	<b>4,325,000</b>	<b>207,000</b>	<b>23,636,500</b>

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>Electric Meter Reading</b>								
Replacing 2018 Dodge 1500 Pickup (125)	27 Veh#125		31,500					31,500
Replacing 2011 Ford Ranger Pickup (155)	27 Veh#155		31,500					31,500
Replacing 2018 Dodge 1500 Pickup (158)	27 Veh#158		31,500					31,500
<b>Electric Meter Reading Total</b>			<b>94,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,500</b>

<b>Electric T &amp; D</b>								
New Developments	EE2727		2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	12,000,000
CT Site Repairs & Maintenance	TD2702	1	38,000		40,000		42,000	120,000
<b>Electric T &amp; D Total</b>			<b>2,438,000</b>	<b>2,400,000</b>	<b>2,440,000</b>	<b>2,400,000</b>	<b>2,442,000</b>	<b>12,120,000</b>

<b>Facilities Management</b>								
Council Chambers Carpet & Seating	FC2901				100,000			100,000
<b>Facilities Management Total</b>			<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

<b>Fire/Robbins Hose</b>								
Replacing Engine #2	FR1800		77,700	77,700	77,700			233,100
Replacing Squad #1	FR2000		83,400	83,400	83,400	83,400	83,400	417,000
Replacing Engine #1	FR2200		123,200	123,200	123,200	71,900		441,500
Replacing Ladder #2	FR2400		285,200	285,200	285,200	285,200	237,300	1,378,100
Replacing Engine #4	FR2700	1	176,600	176,600	176,600	176,600	176,600	883,000
Replacing Squad #2	FR2701	2	163,300	163,300	163,300	163,300	163,300	816,500
Replacing Ladder #1	FR2900				357,200	357,200	357,200	1,071,600
<b>Fire/Robbins Hose Total</b>			<b>909,400</b>	<b>909,400</b>	<b>1,266,600</b>	<b>1,137,600</b>	<b>1,017,800</b>	<b>5,240,800</b>

<b>Fleet Maintenance</b>								
2003 Chevrolet 1500HD Flat Bed #119	28 Veh#119	1		80,000				80,000
<b>Fleet Maintenance Total</b>			<b>0</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>

<b>Parks and Recreation</b>								
Replacing Ford F250 Pickup	28 Veh#4			60,000				60,000
Replacing 2019 Ford F150 Pickup	28 Veh#590			40,000				40,000
Replacing 2020 John Deere Gator	29 Veh#364				20,000			20,000
Silver Lake Bathrooms/ Improvements	PR2800			300,000				300,000
Schutte Park Bathroom	PR2801			200,000				200,000
Dover Park Tennis Court Resurfacing	PR2900				150,000			150,000
<b>Parks and Recreation Total</b>			<b>0</b>	<b>600,000</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>770,000</b>

<b>Police</b>								
Replacing 2020 Dodge Charger (210)	28 Veh#210			77,200				77,200
Replacing 2022 Ford Explorer (214)	28 Veh#214			77,200				77,200
Replacing 2022 Ford Explorer (215)	28 Veh#215			77,200				77,200
Replacing 2022 Ford Transit (221)	28 Veh#221			77,200				77,200
Replacing 2022 Ford Transit (223)	28 Veh#223			77,200				77,200
Replacing 2016 Ford F150 4WD (245)	28 Veh#245			77,200				77,200
Replacing 2012 Ford E550 (247)	28 Veh#247			250,000				250,000
Replacing 2018 Dodge Charger (258)	28 Veh#258			77,200				77,200
Replacing 2018 Dodge Charger (259)	28 Veh#259			77,200				77,200

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
Replacing 2020 Dodge Charger (240)	29 Veh#240				77,200			77,200
Replacing 2020 Dodge Charger (261)	29 Veh#261				77,200			77,200
Replacing 2016 Dodge Charger (275)	29 Veh#275				77,200			77,200
Replacing 2015 Dodge Charger (278)	29 Veh#278				77,200			77,200
Replacing 1999 Ford E250 (281)	29 Veh#281				76,400			76,400
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					77,200		77,200
Replacing 2023 Chevrolet Tahoe (226)	30 Veh#226					77,200		77,200
Replacing 2023 Chevrolet Tahoe (229)	30 Veh#229					77,200		77,200
Replacing 2023 Chevrolet Tahoe (232)	30 Veh#232					77,200		77,200
Replacing 2024 Chevrolet Tahoe (241)	30 Veh#241					77,200		77,200
Replacing 2025 Chevrolet Tahoe (254)	30 Veh#254					77,200		77,200
Replacing 2023 Chevrolet Tahoe (263)	30 Veh#263					77,200		77,200
Replacing 2023 Chevrolet Tahoe (272)	30 Veh#272					77,600		77,600
Replacing 2023 Chevrolet Tahoe (277)	30 Veh# 277					77,200		77,200
Replacing 2023 Chevrolet Tahoe (280)	30 Veh#280					77,200		77,200
Replacing 2023 Chevrolet Tahoe (297)	30 Veh#297					77,200		77,200
Replacing 2021 Ford F-250 (296)	31 Veh#296						50,000	50,000
Axion In-car Cameras	PD2302	1	126,000	126,000	126,000			378,000
Flock Security Cameras	PD2601	1	159,000	159,000	159,000			477,000
Police Officer Body Worn Cameras & Tasers	PD2701	1	385,700	385,700	385,700	385,700		1,542,800
<b>Police Total</b>			<b>670,700</b>	<b>1,538,300</b>	<b>1,288,700</b>	<b>1,235,300</b>	<b>50,000</b>	<b>4,783,000</b>

### Power Plant

VanSant Unit 11 Component Replacement	EG2701	4	70,000	25,000	25,000	25,000	25,000	170,000
VanSant Unit 11 Battery Replacement	EG2702	3	25,000					25,000
Van Sant Unit 11 Turbine Controls Upgrade	EG2703	1	550,000					550,000
VanSant Site Security & Fire Protection Upgrades	EG2704	4	25,000					25,000
<b>Power Plant Total</b>			<b>670,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>770,000</b>

### Procurement & Inventory

Truck Rail & Fence Replacement	CS2801			80,000				80,000
William Street Paving	CS2802			375,000				375,000
<b>Procurement &amp; Inventory Total</b>			<b>0</b>	<b>455,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>455,000</b>

### Public Works - Grounds

Replacing 2017 F550 Chip Truck	28 Veh#554			85,000				85,000
Replacing Kubota M5660	28 Veh#569			55,000				55,000
Replacing 2009 International Bucket Truck	29 Veh#556				180,000			180,000

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>Public Works - Grounds Total</b>			<b>0</b>	<b>140,000</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>320,000</b>

### Public Works - Sanitation

2020 Peterbilt automated Trash Truck # 455	27 Veh# 455		477,000					477,000
2020 Peterbilt Automated Trash Truck #444	28 Veh #444			480,000				480,000
2023 International Rear Loader Trash Truck#445	29 Veh#445				288,000			288,000
2023 Peterbuilt Automated Trash Truck #450	29Veh#450				480,000			480,000
<b>Public Works - Sanitation Total</b>			<b>477,000</b>	<b>480,000</b>	<b>768,000</b>	<b>0</b>	<b>0</b>	<b>1,725,000</b>

### Public Works - Stormwater

2015 International Leaf Vac Truck #361	28 Veh#361			394,000				394,000
New Street Sweeper	28 Veh#NEW4			300,000				300,000
2023 Freightliner VACALL #350	29 Veh#350				520,000			520,000
2020 Ford F250 #362	30 Veh#362					60,000		60,000
2025 International (ODB) Automated Leaf VAC #363	30 Veh#363					310,300		310,300
2023 Freightliner Auto Leaf Truck #365	30Veh#365					310,300		310,300
MS4 Inventory/Inspection	SW2206		109,000					109,000
Meeting House Branch Drainage Improvements	SW2502	2	10,060,500	1,800,000				11,860,500
West Street Flooding Improvements	SW2503				675,000			675,000
Lynnhaven Drive Flooding Improvements	SW2506			130,000				130,000
Silver Lake Dam Repairs	SW2602			120,000		140,000		260,000
Miscellaneous Emergency Storm Sewer Repairs	SW2701	1	50,000	100,000	102,000	104,000	108,000	464,000
Engine Replacement Veh#328	SW2702		60,000					60,000
Silver Lake Dam Repairs	SW2802			130,000		150,000		280,000
Woodbrook Stormwater Pond Improvements	SW2804			625,000				625,000
State Street Flooding Improvements	SW2806			28,000		140,000		168,000
Puncheon Run Drainage Ditch System Improvements	SW2807			35,000	145,000			180,000
East Lake Garden Drainage Basin Improvements	SW2902				250,000	650,000		900,000
Reed Street Flooding Improvements	SW2907				28,000		145,000	173,000
Vehicle Pole Barn	SW2909				300,000			300,000
Puncheon Run Drainage Ditch System Improvements	SW3005					35,000		35,000
<b>Public Works - Stormwater Total</b>			<b>10,279,500</b>	<b>3,662,000</b>	<b>2,020,000</b>	<b>1,899,600</b>	<b>253,000</b>	<b>18,114,100</b>

### Public Works - Streets

2019 Case Front End Loader #312	28 Veh#312			288,000				288,000
Replacing a 2016 International Dump Truck #325	28 Veh#325			96,400				96,400
2015 Ford F350 Utility Body #345	28 Veh#345			120,000				120,000
1969 Caterpillar Grader# 301	29 Veh#301				110,000			110,000
2006 Swenson V-Box Sander #305	29 Veh#305				21,300			21,300
Replacing a 1997 Roller #308	29 Veh#308				16,000			16,000
2006 Allmand Light Trailer #309	29Veh#309				10,000			10,000
2006 Allmand Light Trailer #310	29Veh#310				10,000			10,000
2014 Ford F150 #331	29 Veh#331				55,000			55,000

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
2018 Concrete Mixer #386	29Veh#386				6,000			6,000
1995 JOHN DEER TRACTOR BROOM #406	29 VEH#406				50,000			50,000
2024 CAT 4.5 Ton Roller #307	30 Veh#307					164,000		164,000
2024 CATEPILLER BACKHOE #311	30 VEH#311					240,000		240,000
2019 Ford F350 Utility Body #330	30 Veh#330					82,900		82,900
2000 Caterpillar Backhoe #405	30 Veh#405					240,000		240,000
2023 SULLIVAN MOBILE Air Compressor #382	31 Veh#382						44,000	44,000
Garrison Oak Tech Park Entrance Improvements	ST2702	2	1,426,000					1,426,000
<b>Public Works - Streets Total</b>			<b>1,426,000</b>	<b>504,400</b>	<b>278,300</b>	<b>726,900</b>	<b>44,000</b>	<b>2,979,600</b>

### Wastewater Management

2008 Case Backhoe #672	27 Veh#672		180,000					180,000
2012 Ford F350 #680	27 Veh#680		80,000					80,000
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
Kings Cliffe Pump Station Replacement	WW2605	4	51,000		676,700			727,700
Inflow/Infiltration Removal	WW2701	1	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	6,000,000
Miscellaneous Emergency Sanitary Sewer Repairs	WW2702	2	180,000	185,000	190,000	195,000	200,000	950,000
Pump Station Aeration Upgrade	WW2705	5	15,000					15,000
Emerald Pointe Pump Station Upgrade	WW2706	6	20,000	53,000		700,000		773,000
Meter Replacement Project	WW2800			418,700	418,700	418,700		1,256,100
Laurel Drive Pump Station Replacement	WW2803			656,600				656,600
Schoolview Pump Station Upgrade	WW2805			22,000	55,000		720,000	797,000
Dover Post Pump Station Replacement	WW2904				26,000			26,000
Hunter's Pointe Pump Station Replacement	WW2905				24,000	57,000		81,000
Westminster Pump Station Replacement	WW3005					26,000	59,000	85,000
Dover Post Station Replacement	WW3105						28,000	28,000
<b>Wastewater Management Total</b>			<b>1,526,000</b>	<b>2,665,300</b>	<b>2,720,400</b>	<b>2,736,700</b>	<b>2,257,000</b>	<b>11,905,400</b>

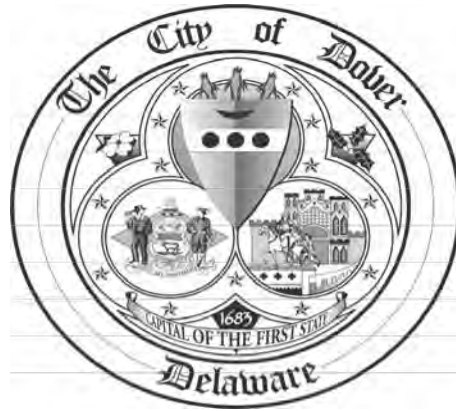
### Water Management

1995 Catepillar Bulldozer #408	28 Veh#408						940,000	940,000
2002 Sterling Dump Truck #424	28 Veh #424			165,000				165,000
2002 Sterling Dump Truck	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					150,000		150,000
Project Name: 2010 Ford F350 #620	31 Veh#620						80,000	80,000
Predictive Water Main Leak Modeling	WD2703	5	80,000					80,000
Wilmington University Access Road	WD2704	6	85,000					85,000
Elevated Water Tower Maintenance	WD2705	7	175,700	116,700	188,700	71,200	150,000	702,300
Meter Replacement Project	WD2800			418,700	418,700	418,700		1,256,100
<b>Water Management Total</b>			<b>340,700</b>	<b>865,400</b>	<b>738,400</b>	<b>639,900</b>	<b>1,170,000</b>	<b>3,754,400</b>

### Water Treatment Plant

Manganese Removal Program	WD2602	4	600,000	600,000	465,000	410,000	600,000	2,675,000
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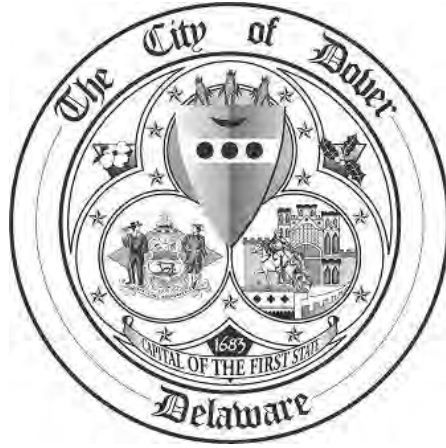
<b>Department</b>	<b>Project # Priority</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Industrial Well Rehabilitation	WD2806		60,000			2,000,000	<b>2,060,000</b>
	<b>Water Treatment Plant Total</b>	<b>600,000</b>	<b>660,000</b>	<b>465,000</b>	<b>410,000</b>	<b>2,600,000</b>	<b>4,735,000</b>
	<b>GRAND TOTAL</b>	<b>20,967,800</b>	<b>26,709,300</b>	<b>18,764,400</b>	<b>15,536,000</b>	<b>10,110,800</b>	<b>92,088,300</b>



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# GENERAL FUND



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2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

<b>Source</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Bond Proceeds	8,260,500					<b>8,260,500</b>
General Fund	1,849,100	6,159,100	5,303,600	4,689,100	1,409,800	<b>19,410,700</b>
Other	1,426,000					<b>1,426,000</b>
Other (Loan)				310,300		<b>310,300</b>
State Grant	1,850,000	1,800,000				<b>3,650,000</b>
<b>GRAND TOTAL</b>	<b>13,385,600</b>	<b>7,959,100</b>	<b>5,303,600</b>	<b>4,999,400</b>	<b>1,409,800</b>	<b>33,057,500</b>

2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>City Clerk</b>								
AV Update for Council Chambers	CC2700		100,000					100,000
<b>City Clerk Total</b>			<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Code Enforcement</b>								
Replacing 2020 Ford Fusion	28 Veh#16			35,000				35,000
Replacing 2020 Ford Fusion	28 Veh#18			35,000				35,000
Replace 2024 Chevrolet Silverado	31 Veh#11						45,000	45,000
<b>Code Enforcement Total</b>			<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>115,000</b>
<b>Facilities Management</b>								
Council Chambers Carpet & Seating	FC2901				100,000			100,000
<b>Facilities Management Total</b>			<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Fire/Robbins Hose</b>								
Replacing Engine #2	FR1800		77,700	77,700	77,700			233,100
Replacing Squad #1	FR2000		83,400	83,400	83,400	83,400	83,400	417,000
Replacing Engine #1	FR2200		123,200	123,200	123,200	71,900		441,500
Replacing Ladder #2	FR2400		285,200	285,200	285,200	285,200	237,300	1,378,100
Replacing Engine #4	FR2700	1	176,600	176,600	176,600	176,600	176,600	883,000
Replacing Squad #2	FR2701	2	163,300	163,300	163,300	163,300	163,300	816,500
Replacing Ladder #1	FR2900				357,200	357,200	357,200	1,071,600
<b>Fire/Robbins Hose Total</b>			<b>909,400</b>	<b>909,400</b>	<b>1,266,600</b>	<b>1,137,600</b>	<b>1,017,800</b>	<b>5,240,800</b>
<b>Fleet Maintenance</b>								
2003 Chevrolet 1500HD Flat Bed #119	28 Veh#119	1		80,000				80,000
<b>Fleet Maintenance Total</b>			<b>0</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>Parks and Recreation</b>								
Replacing Ford F250 Pickup	28 Veh#4			60,000				60,000
Replacing 2019 Ford F150 Pickup	28 Veh#590			40,000				40,000
Replacing 2020 John Deere Gator	29 Veh#364				20,000			20,000
Silver Lake Bathrooms/ Improvements	PR2800			300,000				300,000
Schutte Park Bathroom	PR2801			200,000				200,000
Dover Park Tennis Court Resurfacing	PR2900				150,000			150,000
<b>Parks and Recreation Total</b>			<b>0</b>	<b>600,000</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>770,000</b>
<b>Police</b>								
Replacing 2020 Dodge Charger (210)	28 Veh#210			77,200				77,200
Replacing 2022 Ford Explorer (214)	28 Veh#214			77,200				77,200
Replacing 2022 Ford Explorer (215)	28 Veh#215			77,200				77,200
Replacing 2022 Ford Transit (221)	28 Veh#221			77,200				77,200
Replacing 2022 Ford Transit (223)	28 Veh#223			77,200				77,200
Replacing 2016 Ford F150 4WD (245)	28 Veh#245			77,200				77,200
Replacing 2012 Ford E550 (247)	28 Veh#247			250,000				250,000
Replacing 2018 Dodge Charger (258)	28 Veh#258			77,200				77,200

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
Replacing 2018 Dodge Charger (259)	28 Veh#259			77,200				77,200
Replacing 2020 Dodge Charger (240)	29 Veh#240				77,200			77,200
Replacing 2020 Dodge Charger (261)	29 Veh#261				77,200			77,200
Replacing 2016 Dodge Charger (275)	29 Veh#275				77,200			77,200
Replacing 2015 Dodge Charger (278)	29 Veh#278				77,200			77,200
Replacing 1999 Ford E250 (281)	29 Veh#281				76,400			76,400
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					77,200		77,200
Replacing 2023 Chevrolet Tahoe (226)	30 Veh#226					77,200		77,200
Replacing 2023 Chevrolet Tahoe (229)	30 Veh#229					77,200		77,200
Replacing 2023 Chevrolet Tahoe (232)	30 Veh#232					77,200		77,200
Replacing 2024 Chevrolet Tahoe (241)	30 Veh#241					77,200		77,200
Replacing 2025 Chevrolet Tahoe (254)	30 Veh#254					77,200		77,200
Replacing 2023 Chevrolet Tahoe (263)	30 Veh#263					77,200		77,200
Replacing 2023 Chevrolet Tahoe (272)	30 Veh#272					77,600		77,600
Replacing 2023 Chevrolet Tahoe (277)	30 Veh# 277					77,200		77,200
Replacing 2023 Chevrolet Tahoe (280)	30 Veh#280					77,200		77,200
Replacing 2023 Chevrolet Tahoe (297)	30 Veh#297					77,200		77,200
Replacing 2021 Ford F-250 (296)	31 Veh#296						50,000	50,000
Axion In-car Cameras	PD2302	1	126,000	126,000	126,000			378,000
Flock Security Cameras	PD2601	1	159,000	159,000	159,000			477,000
Police Officer Body Worn Cameras & Tasers	PD2701	1	385,700	385,700	385,700	385,700		1,542,800
	<b>Police Total</b>		<b>670,700</b>	<b>1,538,300</b>	<b>1,288,700</b>	<b>1,235,300</b>	<b>50,000</b>	<b>4,783,000</b>

### Procurement & Inventory

Truck Rail & Fence Replacement	CS2801			80,000				80,000
William Street Paving	CS2802			375,000				375,000
	<b>Procurement &amp; Inventory Total</b>		<b>0</b>	<b>455,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>455,000</b>

### Public Works - Grounds

Replacing 2017 F550 Chip Truck	28 Veh#554			85,000				85,000
Replacing Kubota M5660	28 Veh#569			55,000				55,000
Replacing 2009 International Bucket Truck	29 Veh#556				180,000			180,000
	<b>Public Works - Grounds Total</b>		<b>0</b>	<b>140,000</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>320,000</b>

### Public Works - Stormwater

2015 International Leaf Vac Truck #361	28 Veh#361			394,000				394,000
New Street Sweeper	28 Veh#NEW4			300,000				300,000
2023 Freightliner VACALL #350	29 Veh#350				520,000			520,000
2020 Ford F250 #362	30 Veh#362					60,000		60,000

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
2025 International (ODB) Automated Leaf VAC #363	30 Veh#363					310,300		310,300
2023 Freightliner Auto Leaf Truck #365	30Veh#365					310,300		310,300
MS4 Inventory/Inspection	SW2206		109,000					109,000
Meeting House Branch Drainage Improvements	SW2502	2	10,060,500	1,800,000				11,860,500
West Street Flooding Improvements	SW2503				675,000			675,000
Lynnhaven Drive Flooding Improvements	SW2506			130,000				130,000
Silver Lake Dam Repairs	SW2602			120,000		140,000		260,000
Miscellaneous Emergency Storm Sewer Repairs	SW2701	1	50,000	100,000	102,000	104,000	108,000	464,000
Engine Replacement Veh#328	SW2702		60,000					60,000
Silver Lake Dam Repairs	SW2802			130,000		150,000		280,000
Woodbrook Stormwater Pond Improvements	SW2804			625,000				625,000
State Street Flooding Improvements	SW2806			28,000		140,000		168,000
Puncheon Run Drainage Ditch System Improvements	SW2807			35,000	145,000			180,000
East Lake Garden Drainage Basin Improvements	SW2902				250,000	650,000		900,000
Reed Street Flooding Improvements	SW2907				28,000		145,000	173,000
Vehicle Pole Barn	SW2909				300,000			300,000
Puncheon Run Drainage Ditch System Improvements	SW3005					35,000		35,000
<b>Public Works - Stormwater Total</b>			<b>10,279,500</b>	<b>3,662,000</b>	<b>2,020,000</b>	<b>1,899,600</b>	<b>253,000</b>	<b>18,114,100</b>

#### Public Works - Streets

2019 Case Front End Loader #312	28 Veh#312			288,000				288,000
Replacing a 2016 International Dump Truck #325	28 Veh#325			96,400				96,400
2015 Ford F350 Utility Body #345	28 Veh#345			120,000				120,000
1969 Caterpillar Grader# 301	29 Veh#301				110,000			110,000
2006 Swenson V-Box Sander #305	29 Veh#305				21,300			21,300
Replacing a 1997 Roller #308	29 Veh#308				16,000			16,000
2006 Allmand Light Trailer #309	29Veh#309				10,000			10,000
2006 Allmand Light Trailer #310	29Veh#310				10,000			10,000
2014 Ford F150 #331	29 Veh#331				55,000			55,000
2018 Concrete Mixer #386	29Veh#386				6,000			6,000
1995 JOHN DEER TRACTOR BROOM #406	29 VEH#406				50,000			50,000
2024 CAT 4.5 Ton Roller #307	30 Veh#307					164,000		164,000
2024 CATEPILLER BACKHOE #311	30 VEH#311					240,000		240,000
2019 Ford F350 Utility Body #330	30 Veh#330					82,900		82,900
2000 Caterpillar Backhoe #405	30 Veh#405					240,000		240,000
2023 SULLIVAN MOBILE Air Compressor #382	31 Veh#382						44,000	44,000
Garrison Oak Tech Park Entrance Improvements	ST2702	2	1,426,000					1,426,000
<b>Public Works - Streets Total</b>			<b>1,426,000</b>	<b>504,400</b>	<b>278,300</b>	<b>726,900</b>	<b>44,000</b>	<b>2,979,600</b>

<b>GRAND TOTAL</b>	<b>13,385,600</b>	<b>7,959,100</b>	<b>5,303,600</b>	<b>4,999,400</b>	<b>1,409,800</b>	<b>33,057,500</b>
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# Capital Improvement Plan

Dover, DE

**Project #** CC2700  
**Project Name** A/V Update for Council Chambers

<b>Total Project Cost</b>	\$100,000	<b>Contact</b>	Controller/Treasurer
<b>Department</b>	City Clerk	<b>Type</b>	Improvement
<b>Category</b>	Equipment	<b>Status</b>	Active
<b>Useful Life</b>	10 years		

## Description

Updating audio/visual components in Council Chambers

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	100,000	0	0	0	0	100,000	0
	<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	General Fund	100,000	0	0	0	0	100,000	0
	<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</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>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	2027	2028	2029	2030	2031	Total	Future
543,900	Equip/Vehicle/Furnishings	77,700	77,700	77,700	0	0	233,100	0
	<b>Total</b>	<b>77,700</b>	<b>77,700</b>	<b>77,700</b>	<b>0</b>	<b>0</b>	<b>233,100</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
543,900	General Fund	77,700	77,700	77,700	0	0	233,100	0
	<b>Total</b>	<b>77,700</b>	<b>77,700</b>	<b>77,700</b>	<b>0</b>	<b>0</b>	<b>233,100</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>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	2027	2028	2029	2030	2031	Total	Future
333,600	Equip/Vehicle/Furnishings	83,400	83,400	83,400	83,400	83,400	<b>417,000</b>	83,400
	<b>Total</b>	<b>83,400</b>	<b>83,400</b>	<b>83,400</b>	<b>83,400</b>	<b>83,400</b>	<b>417,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
333,600	General Fund	83,400	83,400	83,400	83,400	83,400	<b>417,000</b>	83,400
	<b>Total</b>	<b>83,400</b>	<b>83,400</b>	<b>83,400</b>	<b>83,400</b>	<b>83,400</b>	<b>417,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** FR2200  
**Project Name** Replacing Engine #1

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

## Description

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

## Justification

2022 Pierce Pumper

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
410,700	Equip/Vehicle/Furnishings	123,200	123,200	123,200	71,900	0	441,500	0
	<b>Total</b>	<b>123,200</b>	<b>123,200</b>	<b>123,200</b>	<b>71,900</b>	<b>0</b>	<b>441,500</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
410,700	General Fund	123,200	123,200	123,200	71,900	0	441,500	0
	<b>Total</b>	<b>123,200</b>	<b>123,200</b>	<b>123,200</b>	<b>71,900</b>	<b>0</b>	<b>441,500</b>	

## Capital Improvement Plan

Dover, DE

**Project #** FR2400  
**Project Name** Replacing Ladder #2

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

### Description

Replacing ladder #2

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
665,100	Equip/Vehicle/Furnishings	285,200	285,200	285,200	285,200	237,300	<b>1,378,100</b>	230,500
	<b>Total</b>	<b>285,200</b>	<b>285,200</b>	<b>285,200</b>	<b>285,200</b>	<b>237,300</b>	<b>1,378,100</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
665,100	General Fund	285,200	285,200	285,200	285,200	237,300	<b>1,378,100</b>	230,500
	<b>Total</b>	<b>285,200</b>	<b>285,200</b>	<b>285,200</b>	<b>285,200</b>	<b>237,300</b>	<b>1,378,100</b>	

# Capital Improvement Plan

Dover, DE

**Project #** FR2700  
**Project Name** Replacing Engine #4

<b>Total Project Cost</b>	\$1,236,200	<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>	FY27-FY31
<b>Account Number:</b>	101-11-14-99-000-54025		

## Description

Replacing Engine #4

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	176,600	176,600	176,600	176,600	176,600	<b>883,000</b>	353,200
	<b>Total</b>	<b>176,600</b>	<b>176,600</b>	<b>176,600</b>	<b>176,600</b>	<b>176,600</b>	<b>883,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	General Fund	176,600	176,600	176,600	176,600	176,600	<b>883,000</b>	353,200
	<b>Total</b>	<b>176,600</b>	<b>176,600</b>	<b>176,600</b>	<b>176,600</b>	<b>176,600</b>	<b>883,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** FR2701  
**Project Name** Replacing Squad #2

<b>Total Project Cost</b>	\$1,143,100	<b>Department</b>	Fire/Robbins Hose
<b>Type</b>	Vehicles	<b>Category</b>	Vehicles
<b>Priority</b>	2	<b>Status</b>	Active
<b>Useful Life</b>	15 years	<b>Time-Line:</b>	FY27-FY33
<b>Account Number:</b>	101-11-14-99-000-54025		

## Description

Replacing Squad #2

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	163,300	163,300	163,300	163,300	163,300	<b>816,500</b>	326,600
	<b>Total</b>	<b>163,300</b>	<b>163,300</b>	<b>163,300</b>	<b>163,300</b>	<b>163,300</b>	<b>816,500</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	General Fund	163,300	163,300	163,300	163,300	163,300	<b>816,500</b>	326,600
	<b>Total</b>	<b>163,300</b>	<b>163,300</b>	<b>163,300</b>	<b>163,300</b>	<b>163,300</b>	<b>816,500</b>	

# 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

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
180,800	Equip/Vehicle/Furnishings	126,000	126,000	126,000	0	0	<b>378,000</b>	0
	<b>Total</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>	<b>0</b>	<b>0</b>	<b>378,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
180,800	General Fund	126,000	126,000	126,000	0	0	<b>378,000</b>	0
	<b>Total</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>	<b>0</b>	<b>0</b>	<b>378,000</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

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
79,500	Equip/Vehicle/Furnishings	159,000	159,000	159,000	0	0	<b>477,000</b>	0
	<b>Total</b>	<b>159,000</b>	<b>159,000</b>	<b>159,000</b>	<b>0</b>	<b>0</b>	<b>477,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
79,500	General Fund	159,000	159,000	159,000	0	0	<b>477,000</b>	0
	<b>Total</b>	<b>159,000</b>	<b>159,000</b>	<b>159,000</b>	<b>0</b>	<b>0</b>	<b>477,000</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 #** PD2701  
**Project Name** Police Officer Body Worn Cameras & Tasers

<b>Total Project Cost</b>	\$1,542,800	<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>	FY27	<b>Account Number:</b>	101-11-17-00-000-54031

### Description

Body Worn Cameras and Tasers Contract. Year 5 (Final Year) to begin in FY27

### 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	385,700	385,700	385,700	385,700	0	<b>1,542,800</b>	0
	<b>Total</b>	<b>385,700</b>	<b>385,700</b>	<b>385,700</b>	<b>385,700</b>	<b>0</b>	<b>1,542,800</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	General Fund	385,700	385,700	385,700	385,700	0	<b>1,542,800</b>	0
	<b>Total</b>	<b>385,700</b>	<b>385,700</b>	<b>385,700</b>	<b>385,700</b>	<b>0</b>	<b>1,542,800</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 #** ST2702  
**Project Name** Garrison Oak Tech Park Entrance Improvements

<b>Total Project Cost</b>	\$1,426,000	<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>	Yes	<b>Time-Line:</b>	FY27
<b>Account Number:</b>	101-12-18-60-000-54031		

### Description

This project will improve the entrances to the Garrison Oak Technical Park, as required by DeIDOT

### Justification

Failure to improve the entrances will prohibit any further development within the Park.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	1,426,000	0	0	0	0	<b>1,426,000</b>	0
	<b>Total</b>	<b>1,426,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,426,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Other	1,426,000	0	0	0	0	<b>1,426,000</b>	0
	<b>Total</b>	<b>1,426,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,426,000</b>	

### Budget Impact

#### Potential Funding from Economic Development Fund

# Capital Improvement Plan

Dover, DE

**Project #** SW2206  
**Project Name** MS4 Inventory/Inspection

<b>Total Project Cost</b>	\$348,800	<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>	FY27
<b>Account Number:</b>	101-12-18-60-000-54031		

## Description

SW2206 Inventory & Mapping of roughly 90% 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	2027	2028	2029	2030	2031	Total	Future
239,800	Construction/Maintenance	109,000	0	0	0	0	109,000	0
	<b>Total</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
239,800	General Fund	59,000	0	0	0	0	59,000	0
	State Grant	50,000	0	0	0	0	50,000	
	<b>Total</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,000</b>	

# Capital Improvement Plan

Dover, DE

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

<b>Total Project Cost</b>	\$14,360,500	<b>Contact</b>	Public Works 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>	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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
2,500,000	Construction/Maintenance	10,060,500	1,800,000	0	0	0	<b>11,860,500</b>	0
	<b>Total</b>	<b>10,060,500</b>	<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,860,500</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
2,500,000	Bond Proceeds	8,260,500	0	0	0	0	<b>8,260,500</b>	0
	State Grant	1,800,000	1,800,000	0	0	0	<b>3,600,000</b>	
	<b>Total</b>	<b>10,060,500</b>	<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,860,500</b>	

# Capital Improvement Plan

Dover, DE

**Project #** SW2701  
**Project Name** Miscellaneous Emergency Storm Sewer Repairs

<b>Total Project Cost</b>	\$464,000	<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>	FY27-FY31
<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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	50,000	100,000	102,000	104,000	108,000	<b>464,000</b>	0
	<b>Total</b>	<b>50,000</b>	<b>100,000</b>	<b>102,000</b>	<b>104,000</b>	<b>108,000</b>	<b>464,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	General Fund	50,000	100,000	102,000	104,000	108,000	<b>464,000</b>	0
	<b>Total</b>	<b>50,000</b>	<b>100,000</b>	<b>102,000</b>	<b>104,000</b>	<b>108,000</b>	<b>464,000</b>	

## Capital Improvement Plan

Dover, DE

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**Project #** SW2702  
**Project Name** Engine Replacement Veh#328

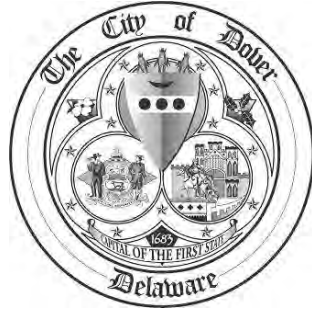
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<b>Total Project Cost</b>	\$0	<b>Contact</b>	Public Works Director
<b>Department</b>	Public Works - Stormwater	<b>Type</b>	Improvement
<b>Category</b>	Vehicles	<b>Status</b>	Active
<b>Useful Life</b>	3 years		

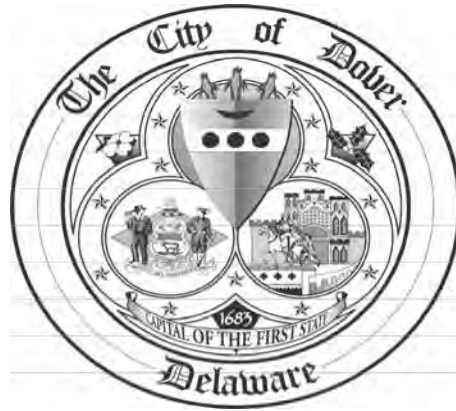
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# SANITATION FUND



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2027 through 2031  
**Capital Improvement Plan**  
Dover, DE  
**Funding Source Summary**

<b>Source</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Sanitation	477,000	480,000	768,000			1,725,000
<b>GRAND TOTAL</b>	<b>477,000</b>	<b>480,000</b>	<b>768,000</b>	<b>0</b>	<b>0</b>	<b>1,725,000</b>

2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

Department	Project # Priority	2027	2028	2029	2030	2031	Total
<b>Public Works - Sanitation</b>							
2020 Peterbilt automated Trash Truck # 455	27 Veh# 455	477,000					477,000
2020 Peterbilt Trash Truck #444	28 Veh #444		480,000				480,000
2023 International Rear Loader Trash Truck#445	29 Veh#445			288,000			288,000
2023 Peterbuilt Automated Trash Truck #450	29Veh#450			480,000			480,000
<b>Public Works - Sanitation Total</b>		<b>477,000</b>	<b>480,000</b>	<b>768,000</b>	<b>0</b>	<b>0</b>	<b>1,725,000</b>
<b>GRAND TOTAL</b>		<b>477,000</b>	<b>480,000</b>	<b>768,000</b>	<b>0</b>	<b>0</b>	<b>1,725,000</b>

# Capital Improvement Plan

Dover, DE

**Project #** 27 Veh# 455  
**Project Name** 2020 Peterbilt automated Trash Truck # 455

<b>Total Project Cost</b>	\$477,000	<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>	7 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY27
<b>Account Number:</b>	101-12-18-50-000-54023		

## Description

2020 Peterbilt Automated Trash Truck #455

## Justification

Passed useful life

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	477,000	0	0	0	0	<b>477,000</b>	0
	<b>Total</b>	<b>477,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>477,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Sanitation	477,000	0	0	0	0	<b>477,000</b>	0
	<b>Total</b>	<b>477,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>477,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** 28 Veh #444  
**Project Name** 2020 Peterbilt Automated Trash Truck #444

<b>Total Project Cost</b>	\$480,000	<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>	7 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY28
<b>Account Number:</b>	405-12-18-50-000-54023		

## Description

2020 Peterbilt Automated Trash Truck #444

## Justification

Passed its useful life

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	0	480,000	0	0	0	<b>480,000</b>	0
	<b>Total</b>	<b>0</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Sanitation	0	480,000	0	0	0	<b>480,000</b>	0
	<b>Total</b>	<b>0</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** 29 Veh#445  
**Project Name** 2023 International Rear Loader Trash Truck#445

<b>Total Project Cost</b>	\$288,000	<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>	7 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY29
<b>Account Number:</b>	405-12-18-50-000-54023		

### Description

2023 International Rear Loader Trash Truck #445

### Justification

Passed its useful life

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	0	0	288,000	0	0	<b>288,000</b>	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>288,000</b>	<b>0</b>	<b>0</b>	<b>288,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Sanitation	0	0	288,000	0	0	<b>288,000</b>	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>288,000</b>	<b>0</b>	<b>0</b>	<b>288,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** 29Veh#450  
**Project Name** 2023 Peterbuilt Automated Trash Truck #450

<b>Total Project Cost</b>	\$480,000	<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>	7 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY29
<b>Account Number:</b>	405-12-18-50-000-54023		

### Description

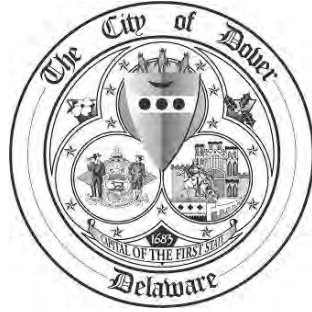
2023 Peterbuilt Automated Trash Truck #450

### Justification

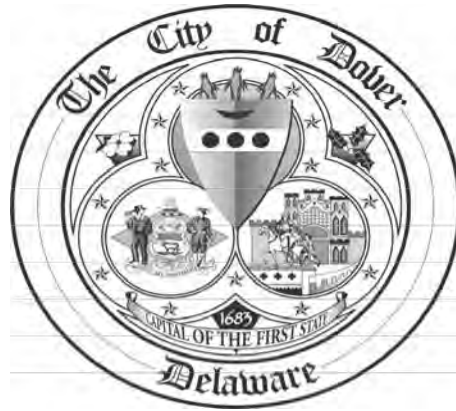
Passed its useful life

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	0	0	480,000	0	0	<b>480,000</b>	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Sanitation	0	0	480,000	0	0	<b>480,000</b>	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	



# WATER FUND



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2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

<b>Source</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Water/Wastewater Fund	940,700	1,525,400	1,203,400	1,049,900	3,770,000	<b>8,489,400</b>
<b>GRAND TOTAL</b>	<b>940,700</b>	<b>1,525,400</b>	<b>1,203,400</b>	<b>1,049,900</b>	<b>3,770,000</b>	<b>8,489,400</b>

2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>Water Management</b>								
1995 Caterpillar Bulldozer #408	28 Veh#408						940,000	940,000
2002 Sterling Dump Truck #424	28 Veh #424			165,000				165,000
2002 Sterling Dump Truck	28 Veh#424			165,000				165,000
2008 Case Backhoe #672	29 Veh#672				131,000			131,000
1995 Caterpillar Bulldozer #408	30 Veh #408					150,000		150,000
Project Name: 2010 Ford F350 #620	31 Veh#620						80,000	80,000
Predictive Water Main Leak Modeling	WD2703	5	80,000					80,000
Wilmington University Access Road	WD2704	6	85,000					85,000
Elevated Water Tower Maintenance	WD2705	7	175,700	116,700	188,700	71,200	150,000	702,300
Meter Replacement Project	WD2800			418,700	418,700	418,700		1,256,100
<b>Water Management Total</b>			<b>340,700</b>	<b>865,400</b>	<b>738,400</b>	<b>639,900</b>	<b>1,170,000</b>	<b>3,754,400</b>
<b>Water Treatment Plant</b>								
Manganese Removal Program	WD2602	4	600,000	600,000	465,000	410,000	600,000	2,675,000
Industrial Well Rehabilitation	WD2806			60,000			2,000,000	2,060,000
<b>Water Treatment Plant Total</b>			<b>600,000</b>	<b>660,000</b>	<b>465,000</b>	<b>410,000</b>	<b>2,600,000</b>	<b>4,735,000</b>
<b>GRAND TOTAL</b>			<b>940,700</b>	<b>1,525,400</b>	<b>1,203,400</b>	<b>1,049,900</b>	<b>3,770,000</b>	<b>8,489,400</b>

# Capital Improvement Plan

Dover, DE

**Project #** WD2703  
**Project Name** Predictive Water Main Leak Modeling

<b>Total Project Cost</b>	\$80,000	<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>	FY27
<b>Account Number:</b>	401-40-68-99-000-54031		

## Description

This proposed project will utilize proprietary software to proactively predict water leak locations.

## Justification

This project will provide locations of potential water leaks, proactively repairing the locations will reduce the emergency costs of the repair.

<b>Expenditures</b>	<b>Prior</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Future</b>	<b>Total</b>
Planning/Design	0	80,000	0	0	0	0	0	<b>80,000</b>
<b>Total</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>

<b>Funding Sources</b>	<b>Prior</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Future</b>	<b>Total</b>
Water/Wastewater Fund	0	80,000	0	0	0	0	0	<b>80,000</b>
<b>Total</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>

## Capital Improvement Plan

Dover, DE

**Project #** WD2704  
**Project Name** Wilmington University Access Road

<b>Total Project Cost</b>	\$85,000	<b>Contact</b>	Water/Wastewater Director
<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>	20 years
<b>New Project:</b>	No	<b>Time-Line:</b>	FY27
<b>Account Number:</b>	401-40-68-99-000-54031		

### Description

This project will create a road to access an existing water meter vault that provides a cross connection with Tidewater Utilities.

### Justification

This project is necessary for safe access to the water infrastructure.

<b>Expenditures</b>	<b>Prior</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Future</b>	<b>Total</b>
Construction/Maintenance	0	85,000	0	0	0	0	0	<b>85,000</b>
<b>Total</b>	<b>0</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,000</b>

<b>Funding Sources</b>	<b>Prior</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Future</b>	<b>Total</b>
Water/Wastewater Fund	0	85,000	0	0	0	0	0	<b>85,000</b>
<b>Total</b>	<b>0</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,000</b>

### Budget Impact

**Potential shared funding with Tidewater Utilities**

## Capital Improvement Plan

Dover, DE

**Project #** WD2705  
**Project Name** Elevated Water Tower Maintenance

<b>Total Project Cost</b>	\$702,300	<b>Contact</b>	Water/Wastewater Director
<b>Department</b>	Water Management	<b>Type</b>	Improvement
<b>Category</b>	Water/Wastewater	<b>Priority</b>	7
<b>Status</b>	Active	<b>Useful Life</b>	10 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY27-FY31
<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.

<b>Expenditures</b>	<b>Prior</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Future</b>	<b>Total</b>
Construction/Maintenance	0	175,700	116,700	188,700	71,200	150,000	0	<b>702,300</b>
<b>Total</b>	<b>0</b>	<b>175,700</b>	<b>116,700</b>	<b>188,700</b>	<b>71,200</b>	<b>150,000</b>	<b>0</b>	<b>702,300</b>

<b>Funding Sources</b>	<b>Prior</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Future</b>	<b>Total</b>
Water/Wastewater Fund	0	175,700	116,700	188,700	71,200	150,000	0	<b>702,300</b>
<b>Total</b>	<b>0</b>	<b>175,700</b>	<b>116,700</b>	<b>188,700</b>	<b>71,200</b>	<b>150,000</b>	<b>0</b>	<b>702,300</b>

# Capital Improvement Plan

Dover, DE

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

<b>Total Project Cost</b>	\$3,075,000	<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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
400,000	Construction/Maintenance	600,000	600,000	465,000	410,000	600,000	<b>2,675,000</b>	0
	<b>Total</b>	<b>600,000</b>	<b>600,000</b>	<b>465,000</b>	<b>410,000</b>	<b>600,000</b>	<b>2,675,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
400,000	Water/Wastewater Fund	600,000	600,000	465,000	410,000	600,000	<b>2,675,000</b>	0
	<b>Total</b>	<b>600,000</b>	<b>600,000</b>	<b>465,000</b>	<b>410,000</b>	<b>600,000</b>	<b>2,675,000</b>	



# WASTEWATER FUND



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2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

<b>Source</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Impact Fee Reserve	28,400	30,000	312,680	313,200	322,800	<b>1,007,080</b>
Water/Wastewater Fund	1,497,600	2,635,300	2,407,720	2,423,500	1,934,200	<b>10,898,320</b>
<b>GRAND TOTAL</b>	<b>1,526,000</b>	<b>2,665,300</b>	<b>2,720,400</b>	<b>2,736,700</b>	<b>2,257,000</b>	<b>11,905,400</b>

2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>Wastewater Management</b>								
2008 Case Backhoe #672	27 Veh#672		180,000					180,000
2012 Ford F350 #680	27 Veh#680		80,000					80,000
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
Kings Cliffe Pump Station Replacement	WW2605	4	51,000		676,700			727,700
Inflow/Infiltration Removal	WW2701	1	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	6,000,000
Miscellaneous Emergency Sanitary Sewer Repairs	WW2702	2	180,000	185,000	190,000	195,000	200,000	950,000
Pump Station Aeration Upgrade	WW2705	5	15,000					15,000
Emerald Pointe Pump Station Upgrade	WW2706	6	20,000	53,000		700,000		773,000
Meter Replacement Project	WW2800			418,700	418,700	418,700		1,256,100
Laurel Drive Pump Station Replacement	WW2803			656,600				656,600
Schoolview Pump Station Upgrade	WW2805			22,000	55,000		720,000	797,000
Dover Post Pump Station Replacement	WW2904				26,000			26,000
Hunter's Pointe Pump Station Replacement	WW2905				24,000	57,000		81,000
Westminster Pump Station Replacement	WW3005					26,000	59,000	85,000
Dover Post Station Replacement	WW3105						28,000	28,000
<b>Wastewater Management Total</b>			<b>1,526,000</b>	<b>2,665,300</b>	<b>2,720,400</b>	<b>2,736,700</b>	<b>2,257,000</b>	<b>11,905,400</b>
<b>GRAND TOTAL</b>			<b>1,526,000</b>	<b>2,665,300</b>	<b>2,720,400</b>	<b>2,736,700</b>	<b>2,257,000</b>	<b>11,905,400</b>

# Capital Improvement Plan

Dover, DE

**Project #** 27 Veh#672  
**Project Name** 2008 Case Backhoe #672

<b>Total Project Cost</b>	\$180,000	<b>Contact</b>	Water/Wastewater Director
<b>Department</b>	Wastewater 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>	FY27	<b>Account Number:</b>	403-41-69-99-000-54023

## Description

Replacing 2008 Case Backhoe #672

## Justification

Vehicle is beyond its useful life

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Unassigned Expenditure	180,000	0	0	0	0	180,000	0
	<b>Total</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water/Wastewater Fund	180,000	0	0	0	0	180,000	0
	<b>Total</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** 27 Veh#680  
**Project Name** 2012 Ford F350 #680

<b>Total Project Cost</b>	\$80,000	<b>Contact</b>	Water/Wastewater Director
<b>Department</b>	Wastewater 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>	FY27	<b>Account Number:</b>	403-41-69-99-000-54023

### Description

Replacing 2012 Ford F350 #680

### Justification

Vehicle is beyond its useful life

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	80,000	0	0	0	0	80,000	0
	<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water/Wastewater Fund	80,000	0	0	0	0	80,000	0
	<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</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>	4
<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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
18,000	Construction/Maintenance	0	0	676,700	0	0	<b>676,700</b>	0
	Planning/Design	51,000	0	0	0	0	<b>51,000</b>	
	<b>Total</b>	<b>51,000</b>	<b>0</b>	<b>676,700</b>	<b>0</b>	<b>0</b>	<b>727,700</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
18,000	Water/Wastewater Fund	30,600	0	406,020	0	0	<b>436,620</b>	0
	Impact Fee Reserve	20,400	0	270,680	0	0	<b>291,080</b>	
	<b>Total</b>	<b>51,000</b>	<b>0</b>	<b>676,700</b>	<b>0</b>	<b>0</b>	<b>727,700</b>	

# Capital Improvement Plan

Dover, DE

**Project #** WW2701  
**Project Name** Inflow/Infiltration Removal

<b>Total Project Cost</b>	\$6,000,000	<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>	FY27-FY31
<b>Account Number:</b>	403-41-69-99-000-54031		

## Description

This project identifies and corrects areas in the sanitary sewer collection system that are deteriorating and allowing groundwater to enter the sanitary sewer system through cracked pipes and/or joints. Video investigations of the lines are performed by in-house crews to determine the condition of subject pipes which may also help with the identification of sump pumps and other illicit connections to the system which will have to be removed by individual property owners. Investigations are occurring systematically through the sewer basins to establish projects for the following year. Sanitary sewer lines are also being inspected in conjunction with water quality improvement project areas to determine main condition. The wet weather which was experienced in both 2003 and 2009/2010/2011, exemplified the fact that the aging and deteriorating sanitary sewer system allows groundwater and rain water to enter the system. This in turn results in higher treatment charges from Kent County. In FY 2011 a new groundwater inflow adjustment charge was established as a result. It is critical to continue making improvements on a regular and planned basis to improve the integrity of the wastewater system. Weather occurs in a cyclical fashion and discrepancies between fees collected and charges received will likely happen again when groundwater and precipitation levels rise. Large rehabilitation work completed in FY26. The intent of this project is to rehabilitate the infrastructure with the worst ratings.

## Justification

The wet weather experienced in both 2003 and 2009/2010/2011, highlighted the fact that we have an aging wastewater system that requires more attention to the condition of the old pipe network and more monitoring of illicit connections to the system. Inflow and infiltration are problems that all customers pay for since they are costs that are not assigned to an individual customer. Therefore, all customers are affected by expenses related to inflow and infiltration. Delaying or eliminating this project will result in continued higher treatment charges for wastewater flow to Kent County than is necessary. In addition, the reduction in available capacity in the City and County systems due to inflow and infiltration will reduce the capacity available for future growth

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	6,000,000	0
	<b>Total</b>	<b>1,000,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>6,000,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water/Wastewater Fund	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	6,000,000	0
	<b>Total</b>	<b>1,000,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>6,000,000</b>	

## Budget Impact

**The project will reduce the operating budget over time due to the reduction in costs for sewage treatment paid to Kent County. All savings are cumulative.**

# Capital Improvement Plan

Dover, DE

**Project #** WW2702  
**Project Name** Miscellaneous Emergency Sanitary Sewer Repairs

<b>Total Project Cost</b>	\$950,000	<b>Contact</b>	Water/Wastewater Director
<b>Department</b>	Wastewater Management	<b>Type</b>	Improvement
<b>Category</b>	Water/Wastewater	<b>Priority</b>	2
<b>Status</b>	Active	<b>Useful Life</b>	50 years
<b>New Project:</b>	No	<b>Time-Line:</b>	FY27-FY31
<b>Account Number:</b>	403-4169-99-000-54031		

## 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	180,000	185,000	190,000	195,000	200,000	950,000	0
	<b>Total</b>	<b>180,000</b>	<b>185,000</b>	<b>190,000</b>	<b>195,000</b>	<b>200,000</b>	<b>950,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water/Wastewater Fund	180,000	185,000	190,000	195,000	200,000	950,000	0
	<b>Total</b>	<b>180,000</b>	<b>185,000</b>	<b>190,000</b>	<b>195,000</b>	<b>200,000</b>	<b>950,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** WW2705  
**Project Name** Pump Station Aeration Upgrade

<b>Total Project Cost</b>	\$15,000	<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>	10 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY27
<b>Account Number:</b>	403-41-69-99-000-54031		

## Description

This project, identified by staff, will install an aeration device in a pump station to decrease odors and eliminate fats, oils and grease from a pump station that deals with these issues.

## Justification

This project will increase efficiency with this pump station. The removal of odors will increase the customers experience and the removal of fat, oils and grease removal will decrease unnecessary repairs from our team.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Planning/Design	15,000	0	0	0	0	15,000	0
	<b>Total</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water/Wastewater Fund	15,000	0	0	0	0	15,000	0
	<b>Total</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	

## Budget Impact

**Potential increase in electric usage at this station**

# Capital Improvement Plan

Dover, DE

**Project #** WW2706  
**Project Name** Emerald Pointe Pump Station Upgrade

<b>Total Project Cost</b>	\$773,000	<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>	FY27-FY28, FY30
<b>Account Number:</b>	403-41-69-99-000-54031		

## Description

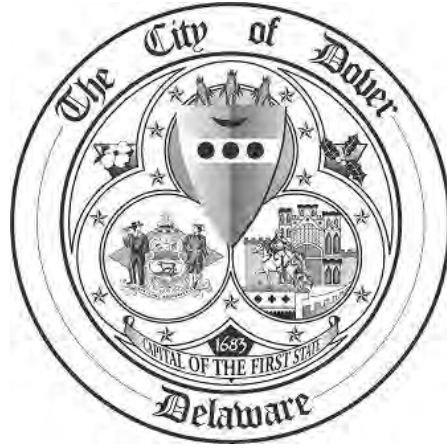
This project calls for replacement of the Smith & Loveless package pumping station, in order to handle development in the area, as well as completely rehabilitate the wet well of the pump station using a poly-triplex system liner. The station is not operating to the needs of the development.

## Justification

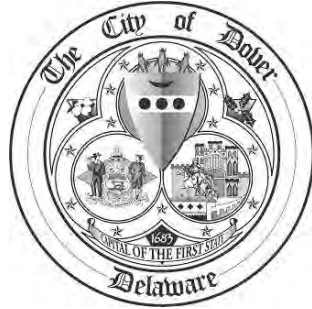
Replace the aged station with a completely new station to prevent the need for costly unbudgeted repairs to maintain operation, thus reducing pump failure resulting in a sewage spill into waterway or backup in a residence. Due to the age of the station, certain parts are no longer obtainable, and replacement of equipment is costly. Feasibility study in FY 2027, design to occur in FY 2028 and construction to occur in FY 2030.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	0	0	0	700,000	0	<b>700,000</b>	0
	Planning/Design	20,000	53,000	0	0	0	<b>73,000</b>	
	<b>Total</b>	<b>20,000</b>	<b>53,000</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>773,000</b>	

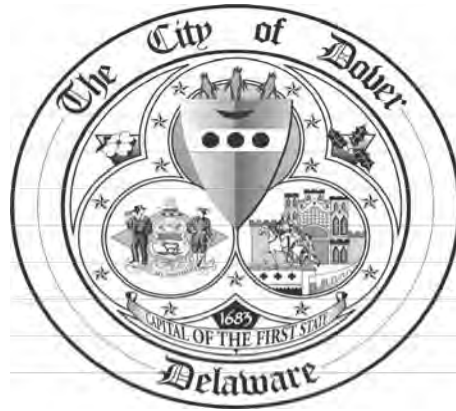
Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water/Wastewater Fund	12,000	31,800	0	420,000	0	<b>463,800</b>	0
	Impact Fee Reserve	8,000	21,200	0	280,000	0	<b>309,200</b>	
	<b>Total</b>	<b>20,000</b>	<b>53,000</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>773,000</b>	



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# ELECTRIC FUND



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2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Funding Source Summary**

<b>Source</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>Total</b>
Electric Revenue	4,638,500	14,079,500	8,769,000	6,750,000	2,674,000	<b>36,911,000</b>
<b>GRAND TOTAL</b>	<b>4,638,500</b>	<b>14,079,500</b>	<b>8,769,000</b>	<b>6,750,000</b>	<b>2,674,000</b>	<b>36,911,000</b>

2027 through 2031  
**Capital Improvement Plan**  
 Dover, DE  
**Projects By Department**

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>Electric Admin</b>								
Weyandt hall Bathrooms	EA2701	1	130,000					130,000
Weyandt Hall Storefronts	EA2702	2	60,000					60,000
Weyandt hall Exterior Improvements	EA2801			100,000				100,000
<b>Electric Admin Total</b>			<b>190,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290,000</b>
<b>Electric Engineering</b>								
Dover Downs Racking System	EE2702	1	55,000					55,000
McKee Run Upgrade	EE2703	7	59,000					59,000
Poplar Lane OH to UG	EE2704	9	41,000					41,000
Bay Road 750 Underground	EE2705	8	78,000					78,000
Pole Replacement	EE2706	3	168,000					168,000
The Greens Underground Upgrade Phase 1	EE2707	10	226,000					226,000
The Greens Underground Upgrade Phase 2	EE2708		207,000					207,000
Greenhill Alley Rebuild	EE2709	5	30,000					30,000
Substation Batteries	EE2710	4	32,000	32,000	32,000		32,000	128,000
Substation Component Replacement	EE2711		30,000	30,000	30,000	30,000	30,000	150,000
Small Cell Wireless Improvements	EE2712		30,000	30,000	30,000	30,000	30,000	150,000
Transmission Line Maintenance Program	EE2713		50,000	50,000	50,000	50,000	50,000	250,000
System Operations Console	EE2714	6	175,000					175,000
Fox Hall West Distribution Upgrade	EE2801			211,000				211,000
SCADA Upgrade	EE2802			300,000				300,000
Heatherfield East Renovation	EE2803			167,000				167,000
Substation Transformer Replacement	EE2805			2,400,000	2,400,000	2,400,000		7,200,000
Shady Lane OVH-UGD	EE2809			442,000				442,000
Advanced Metering Infrastructure (AMI)	EE2810	2		7,000,000				7,000,000
Fox Hall Distribution Upgrade	EE2815			827,500				827,500
Rodney Village Overhead to Underground	EE2901				784,000			784,000
LED Lighting Conversion	EE2902				750,000	1,750,000		2,500,000
Electric Warehouse	EE2903				2,000,000			2,000,000
Heatherfield Renovation	EE2904				163,000			163,000
Emergency T & D Equipment Replacement	TD2701		65,000	65,000	65,000	65,000	65,000	325,000
<b>Electric Engineering Total</b>			<b>1,246,000</b>	<b>11,554,500</b>	<b>6,304,000</b>	<b>4,325,000</b>	<b>207,000</b>	<b>23,636,500</b>
<b>Electric Meter Reading</b>								
Replacing 2018 Dodge 1500 Pickup (125)	27 Veh#125		31,500					31,500
Replacing 2011 Ford Ranger Pickup (155)	27 Veh#155		31,500					31,500
Replacing 2018 Dodge 1500 Pickup (158)	27 Veh#158		31,500					31,500
<b>Electric Meter Reading Total</b>			<b>94,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,500</b>

Department	Project #	Priority	2027	2028	2029	2030	2031	Total
<b>Electric T &amp; D</b>								
New Developments	EE2727		2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	12,000,000
CT Site Repairs & Maintenance	TD2702	1	38,000		40,000		42,000	120,000
	<b>Electric T &amp; D Total</b>		<b>2,438,000</b>	<b>2,400,000</b>	<b>2,440,000</b>	<b>2,400,000</b>	<b>2,442,000</b>	<b>12,120,000</b>
<b>Power Plant</b>								
VanSant Unit 11 Component Replacement	EG2701	4	70,000	25,000	25,000	25,000	25,000	170,000
VanSant Unit 11 Battery Replacement	EG2702	3	25,000					25,000
Van Sant Unit 11 Turbine Controls Upgrade	EG2703	1	550,000					550,000
VanSant Site Security & Fire Protection Upgrades	EG2704	4	25,000					25,000
	<b>Power Plant Total</b>		<b>670,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>770,000</b>
	<b>GRAND TOTAL</b>		<b>4,638,500</b>	<b>14,079,500</b>	<b>8,769,000</b>	<b>6,750,000</b>	<b>2,674,000</b>	<b>36,911,000</b>

# Capital Improvement Plan

Dover, DE

**Project #** EA2701  
**Project Name** Weyandt hall Bathrooms

<b>Total Project Cost</b>	\$130,000	<b>Contact</b>	Central Services Director
<b>Department</b>	Electric Admin	<b>Type</b>	Improvement
<b>Category</b>	General	<b>Priority</b>	1
<b>Status</b>	Active	<b>Useful Life</b>	30 years
<b>Time-Line:</b>	FY27		

## Description

Weyandt Hall bathroom renovations

## Justification

Renovate 9 bathrooms throughout the building as they are outdated.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	130,000	0	0	0	0	130,000	0
	<b>Total</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	130,000	0	0	0	0	130,000	0
	<b>Total</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EA2702  
**Project Name** Weyandt Hall Storefronts

<b>Total Project Cost</b>	\$60,000	<b>Contact</b>	Central Services Director
<b>Department</b>	Electric Admin	<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>	FY27

## Description

Replace the storefronts at both 1st floor entrances

## Justification

Current storefront glass is not energy efficient, and the doors are worn out, and parts are no longer available.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	60,000	0	0	0	0	60,000	0
	<b>Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	60,000	0	0	0	0	60,000	0
	<b>Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2702  
**Project Name** Dover Downs Racking System

<b>Total Project Cost</b>	\$55,000	<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

This project consists of procuring and implementing a remote breaker racking system for the Dover Downs Substation. The system allows medium- and low-voltage power circuit breakers to be inserted and removed remotely using a motorized racking device, rather than manual racking at the switchgear cubicle. The proposed equipment is a portable, universal remote racking unit compatible with existing breaker configurations at the site and includes on-site training for City personnel. The system will be used during routine switching, maintenance, and testing activities that require breaker racking operations.

## Justification

Manual breaker racking presents one of the highest arc-flash exposure risks during substation operations, as personnel are required to stand directly in front of energized switchgear while inserting or removing breakers. A remote racking system significantly reduces this risk by allowing operators to perform racking operations from outside the arc-flash boundary, improving employee safety and reducing the likelihood of serious injury. This project aligns with NFPA 70E safety principles, enhances compliance with modern electrical safety practices, and reduces long-term liability exposure for the City. Implementing this system improves operational safety at a critical substation while supporting reliable system maintenance without increasing outage risk.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	55,000	0	0	0	0	55,000	0
	<b>Total</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	55,000	0	0	0	0	55,000	0
	<b>Total</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** EE2703  
**Project Name** McKee Run Upgrade

<b>Total Project Cost</b>	\$59,000	<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

### Description

This project involves upgrading the existing overhead electric distribution facilities along the McKee Run corridor, including replacement of aging poles, conductors, and associated equipment. The work will modernize the overhead system to current standards, improve structural integrity, and address known deficiencies in the existing infrastructure.

### Justification

The existing overhead lines and poles serving the McKee Run area are beyond their intended service life and were constructed decades ago using materials and design practices that no longer meet current reliability and safety expectations. Deteriorated poles and aging conductors increase the risk of outages, equipment failure, and unplanned maintenance. Upgrading this infrastructure will improve system reliability, reduce outage frequency, and lower ongoing maintenance costs while ensuring continued safe operation of the electric system in this area.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	59,000	0	0	0	0	<b>59,000</b>	0
	<b>Total</b>	<b>59,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	59,000	0	0	0	0	<b>59,000</b>	0
	<b>Total</b>	<b>59,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** EE2704  
**Project Name** Poplar Lane OH to UG

<b>Total Project Cost</b>	\$41,000	<b>Contact</b>	Electric Director
<b>Department</b>	Electric Engineering	<b>Type</b>	Improvement
<b>Category</b>	Electric	<b>Priority</b>	9
<b>Status</b>	Active	<b>Useful Life</b>	25 years

### Description

This project will convert the overhead line on Poplar Lane to an underground construction.

### Justification

This area was badly damaged during TS Isaias and the tornado. Many residents on Poplar Lane have requested to have their house services placed underground already. The existing overhead line was installed approximately 25 years ago, and this conversion will place all the electric equipment underground in the front of the houses. This area is very wooded and the work will give the residents better resiliency should another event of this magnitude occur again. The cost has increased \$6,000 from \$35,000 due to the increased price of materials and contract labor.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	41,000	0	0	0	0	41,000	0
	<b>Total</b>	<b>41,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	41,000	0	0	0	0	41,000	0
	<b>Total</b>	<b>41,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2705  
**Project Name** Bay Road 750 Underground

<b>Total Project Cost</b>	\$78,000	<b>Contact</b>	Electric Director
<b>Department</b>	Electric Engineering	<b>Type</b>	Improvement
<b>Category</b>	Electric	<b>Priority</b>	8
<b>Status</b>	Active	<b>Useful Life</b>	25 years
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY24
<b>Account Number:</b>	411-42-26-99-59025		

### Description

This project will place the existing overhead primary on Bay Road between Century Engineering and Transportation Circle underground and replace it with newer conductor and equipment.

### Justification

This work eliminates the old pole line currently in place in front of the new Century Engineering Building south to Transportation Circle. By placing the service lines underground, it will be more reliable and allow for easier expansion in the area than replacing the old overhead wire, crossarms and insulators along this route. This project was moved from FY23 to FY24.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	78,000	0	0	0	0	<b>78,000</b>	0
	<b>Total</b>	<b>78,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	78,000	0	0	0	0	<b>78,000</b>	0
	<b>Total</b>	<b>78,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2706  
**Project Name** Pole Replacement

<b>Total Project Cost</b>	\$168,000	<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>	30 years

## 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Unassigned Expenditure	168,000	0	0	0	0	<b>168,000</b>	0
	<b>Total</b>	<b>168,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	168,000	0	0	0	0	<b>168,000</b>	0
	<b>Total</b>	<b>168,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2707  
**Project Name** The Greens Underground Upgrade Phase 1

<b>Total Project Cost</b>	\$226,000	<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
<b>New Project:</b>	Yes	<b>Time-Line:</b>	FY26
<b>Account Number:</b>	411-42-26-99-000-59025		

## Description

Replace the original underground primary and secondary cabling and live front transformers in the Greens Development. This project will also put the new cable in conduit to add protection against the elements and unintentional damage. Phase 1 (\$226,000) would consist of the area around Fieldstone Court and Cold Spring Place and Phase 2 (\$207,000) would consist of the area around Green Blade Drive and Old Flint Circle.

## Justification

Current equipment and cable have been installed for over 25 years and have reached the end of their life expectancy. This will replace all pedestals, any live front transformers and cables while also removing the old direct bury cable and replacing it inside conduit to provide increased protection and reliability of the equipment. The existing cable has an external neutral wrapped around the cable while the new cable will have the neutral inside the cable which offers a more reliable service to the customer.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	226,000	0	0	0	0	226,000	0
	<b>Total</b>	<b>226,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	226,000	0	0	0	0	226,000	0
	<b>Total</b>	<b>226,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** EE2708  
**Project Name** The Greens Underground Upgrade Phase 2

<b>Total Project Cost</b>	\$207,000	<b>Contact</b>	Electric Director
<b>Department</b>	Electric Engineering	<b>Type</b>	Improvement
<b>Category</b>	Electric	<b>Priority</b>	n/a
<b>Status</b>	Active	<b>Useful Life</b>	25 years

### Description

Replace the original underground primary and secondary cabling and live front transformers in the Greens Development. This project will also put the new cable in conduit to add protection against the elements and unintentional damage. Phase 1 (\$226,000) would consist of the area around Fieldstone Court and Cold Spring Place and Phase 2 (\$207,000) would consist of the area around Green Blade Drive and Old Flint Circle.

### Justification

Current equipment and cable have been installed for over 25 years and have reached the end of their life expectancy. This will replace all pedestals, any live front transformers and cables while also removing the old direct bury cable and replacing it inside conduit to provide increased protection and reliability of the equipment. The existing cable has an external neutral wrapped around the cable while the new cable will have the neutral inside the cable which offers a more reliable service to the customer.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	207,000	0	0	0	0	207,000	0
	<b>Total</b>	<b>207,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	207,000	0	0	0	0	207,000	0
	<b>Total</b>	<b>207,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2709  
**Project Name** Greenhill Alley Rebuild

<b>Total Project Cost</b>	\$30,000	<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>	25 years

## Description

This project consists of reconstructing the overhead electric distribution facilities located within the Greenhill Alley area, including replacement of existing poles, conductors, and related hardware. The work will address aging infrastructure and improve access, reliability, and overall condition of the electric distribution system serving adjacent properties.

## Justification

The overhead electric facilities within Greenhill Alley are old and have experienced ongoing deterioration due to age, exposure to the elements, and limited access for maintenance and restoration. The condition of the existing poles and lines increases the likelihood of service interruptions and complicates outage response. Replacing these aging facilities will enhance system reliability, improve safety for utility crews and the public, and reduce long-term maintenance and emergency repair needs.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	30,000	0	0	0	0	30,000	0
	<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	30,000	0	0	0	0	30,000	0
	Unassigned Funding	0	0	0	0	0	0	
	<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2710  
**Project Name** Substation Batteries

<b>Total Project Cost</b>	\$128,000	<b>Contact</b>	Electric Director
<b>Department</b>	Electric Engineering	<b>Type</b>	Improvement
<b>Category</b>	Electric	<b>Priority</b>	4
<b>Status</b>	Active	<b>Useful Life</b>	15 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 vary 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	32,000	32,000	32,000	0	32,000	128,000	0
	<b>Total</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>	<b>32,000</b>	<b>128,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	32,000	32,000	32,000	0	32,000	128,000	0
	<b>Total</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>	<b>32,000</b>	<b>128,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** EE2711  
**Project Name** Substation 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>	n/a
<b>Status</b>	Active	<b>Useful Life</b>	10 years

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	30,000	30,000	30,000	30,000	30,000	150,000	0
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>150,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	30,000	30,000	30,000	30,000	30,000	150,000	0
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>150,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** EE2712  
**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>	n/a
<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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	30,000	30,000	30,000	30,000	30,000	150,000	0
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>150,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	30,000	30,000	30,000	30,000	30,000	150,000	0
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>150,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2713  
**Project Name** Transmission Line Maintenance Program

<b>Total Project Cost</b>	\$250,000	<b>Department</b>	Electric Engineering
<b>Type</b>	Maintenance	<b>Category</b>	Electric
<b>Priority</b>	n/a	<b>Status</b>	Active
<b>Useful Life</b>	20 years	<b>New Project:</b>	No
<b>Time-Line:</b>	FY27	<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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	0
	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	50,000	50,000	50,000	50,000	50,000	250,000	0
	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EE2714  
**Project Name** System Operations Console

<b>Total Project Cost</b>	\$175,000	<b>Contact</b>	Electric Director
<b>Department</b>	Electric Engineering	<b>Type</b>	Improvement
<b>Category</b>	Electric	<b>Priority</b>	6
<b>Status</b>	Active	<b>Useful Life</b>	20 years

## Description

This project consists of replacing the existing System Operations and Dispatch workstations with modern, purpose-built dispatch consoles designed for 24/7 utility operations. The scope includes two dispatch positions and one supervisor position with integrated power, data, environmental controls, monitor mounting, ergonomic work surfaces, and secure equipment storage. The new consoles will support current SCADA, OMS, communications, and IT equipment requirements while improving cable management, reliability, and workspace organization within the control room.

## Justification

The existing dispatch furniture is outdated and was not designed to support the operational, ergonomic, and technology demands of a modern electric system control environment. Upgrading to dedicated dispatch consoles improves operator efficiency, reduces fatigue during extended shifts, and supports safe, reliable system operations during normal conditions and emergency events. This investment enhances situational awareness, supports future technology integration, and aligns with best practices for utility control rooms, directly contributing to improved system reliability and operational resiliency for the City of Dover.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	175,000	0	0	0	0	<b>175,000</b>	0
	<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	175,000	0	0	0	0	<b>175,000</b>	0
	<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	

## Capital Improvement Plan

Dover, DE

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**Project #** TD2702  
**Project Name** CT Site Repairs & Maintenance

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<b>Total Project Cost</b>	\$0	<b>Department</b>	Electric T & D
<b>Type</b>	Improvement	<b>Category</b>	Electric
<b>Priority</b>	1	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>New Project:</b>	No
<b>Time-Line:</b>	Every Other Year	<b>Account Number:</b>	410-42-82-99-000-56046

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### Description

This project is to fund repairs of discrepancies found during scheduled inspections of CT metered locations in the service area. All work is done by personnel in the Electric Department and the requested amount would be material only. Future year's amounts are estimates allowing for 10% increases in cost.

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### Justification

Regularly scheduled inspections of CT metered sites ensure the City is billing the customers properly. Over time wiring and components can fail which may result in over billing or under billing of the customers and potentially create shock hazards to customers and City employees.

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# Capital Improvement Plan

Dover, DE

**Project #** EE2727  
**Project Name** New Developments

<b>Total Project Cost</b>	\$12,000,000	<b>Contact</b>	Electric Director
<b>Department</b>	Electric T & D	<b>Type</b>	Improvement
<b>Category</b>	Electric	<b>Status</b>	Active
<b>Useful Life</b>	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 \$3,815 per residential lot connection fee inside City limits and the same per lot fee for 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	12,000,000	0
	<b>Total</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>12,000,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Developer Contribution	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000	0
	Electric Revenue	700,000	700,000	700,000	700,000	700,000	3,500,000	
	<b>Total</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>12,000,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** TD2702  
**Project Name** CT Site Repairs & Maintenance

<b>Total Project Cost</b>	\$120,000	<b>Department</b>	Electric T & D
<b>Type</b>	Improvement	<b>Category</b>	Electric
<b>Priority</b>	1	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>New Project:</b>	No
<b>Time-Line:</b>	Every Other Year	<b>Account Number:</b>	410-42-82-99-000-56046

### Description

This project is to fund repairs of discrepancies found during scheduled inspections of CT metered locations in the service area. All work is done by personnel in the Electric Department and the requested amount would be material only. Future year's amounts are estimates allowing for 10% increases in cost.

### Justification

Regularly scheduled inspections of CT metered sites ensure the City is billing the customers properly. Over time wiring and components can fail which may result in over billing or under billing of the customers and potentially create shock hazards to customers and City employees.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	38,000	0	40,000	0	42,000	120,000	0
	<b>Total</b>	<b>38,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>42,000</b>	<b>120,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	38,000	0	40,000	0	42,000	120,000	0
	<b>Total</b>	<b>38,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>42,000</b>	<b>120,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EG2701  
**Project Name** VanSant Unit 11 Component Replacement

<b>Total Project Cost</b>	\$170,000	<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

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, transformers, gaskets, and cables. (\$35K)

Replace or repair NOX Control water injection block valve and repair fuel nozzle purge valves. (\$25K)

NOX Water Injection System burner flex hoses. (\$5K)

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

**Note: Project costs in years beyond 2028 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	70,000	25,000	25,000	25,000	25,000	170,000	0
	<b>Total</b>	<b>70,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>170,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	70,000	25,000	25,000	25,000	25,000	170,000	0
	<b>Total</b>	<b>70,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>170,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EG2702  
**Project Name** VanSant Unit 11 Battery Replacement

<b>Total Project Cost</b>	\$25,000	<b>Contact</b>	Electric Director
<b>Department</b>	Power Plant	<b>Type</b>	Maintenance
<b>Category</b>	Electric	<b>Priority</b>	3
<b>Status</b>	Active	<b>Useful Life</b>	10 years

## Description

This fund was developed to replace the battery banks at the VanSant Unit 11 generating station. These were last replaced in February of 2016 and most recent load / capacity testing show the battery banks are nearing the end of their useful life. Work to be performed will include the following:

- Replacing the currently installed with newer 12 volt batteries.
- Removal of old batteries and installation of replacement batteries.
- Disposal of used batteries.

## 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	25,000	0	0	0	0	25,000	0
	<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	25,000	0	0	0	0	25,000	0
	<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EG2703  
**Project Name** Van Sant Unit 11 Turbine Controls Upgrade

<b>Total Project Cost</b>	\$550,000	<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>	10 years		

## Description

This fund was developed to replace the PLC Equipment and associated equipment at the VanSant Unit 11 generating station. The last upgrade was completed in 2010. Since that time some of the components have become either completely obsolete or are not compatible with the current operating systems. Locating replacement parts has become increasingly difficult with some requiring the use of rebuilt items. Work to be performed will include the following:

- Replacement of currently installed PLC equipment.
- Replacement of HMI and associated programming.
- Removal of the vibration monitoring system and replace with Bently-Nevada® system to include installation of vibration sensors and programming needed to communicate with turbine control system and turbine protection system.
- Replacement of the synchronization controller to tie into synchronization check relay and the newly installed Baker Hughes excitation system.
- Provide redundancy controllers.

## 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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	550,000	0	0	0	0	550,000	0
	<b>Total</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	550,000	0	0	0	0	550,000	0
	<b>Total</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,000</b>	

# Capital Improvement Plan

Dover, DE

**Project #** EG2704  
**Project Name** VanSant Site Security & Fire Protection Upgrades

<b>Total Project Cost</b>	\$25,000	<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	<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.

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	25,000	0	0	0	0	25,000	0
	<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	25,000	0	0	0	0	25,000	0
	<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	

## Capital Improvement Plan

Dover, DE

**Project #** 27 Veh#125  
**Project Name** Replacing 2018 Dodge 1500 Pickup (125)

<b>Total Project Cost</b>	\$31,500	<b>Contact</b>	Customer Service Manager
<b>Department</b>	Electric Meter Reading	<b>Type</b>	Vehicles
<b>Category</b>	Electric	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>New Project:</b>	Yes
<b>Time-Line:</b>	FY17	<b>Account Number:</b>	487-8500-565.40-23

### Description

Replacing 2018 Dodge 1500 Pickup

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	31,500	0	0	0	0	31,500	0
	<b>Total</b>	<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,500</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	31,500	0	0	0	0	31,500	0
	<b>Total</b>	<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,500</b>	

## Capital Improvement Plan

Dover, DE

**Project #** 27 Veh#155  
**Project Name** Replacing 2011 Ford Ranger Pickup (155)

<b>Total Project Cost</b>	\$31,500	<b>Contact</b>	Customer Service Manager
<b>Department</b>	Electric Meter Reading	<b>Type</b>	Vehicles
<b>Category</b>	Electric	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>New Project:</b>	Yes
<b>Time-Line:</b>	FY17	<b>Account Number:</b>	487-8500-565.40-23

### Description

Replacing 2011 Ford Ranger Pickup

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	31,500	0	0	0	0	31,500	0
	<b>Total</b>	<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,500</b>	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	31,500	0	0	0	0	31,500	0
	<b>Total</b>	<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,500</b>	

## Capital Improvement Plan

Dover, DE

**Project #** 27 Veh#158  
**Project Name** Replacing 2018 Dodge 1500 Pickup (158)

<b>Total Project Cost</b>	\$31,500	<b>Contact</b>	Customer Service Manager
<b>Department</b>	Electric Meter Reading	<b>Type</b>	Vehicles
<b>Category</b>	Electric	<b>Status</b>	Active
<b>Useful Life</b>	10 years	<b>New Project:</b>	Yes
<b>Time-Line:</b>	FY17	<b>Account Number:</b>	487-8500-565.40-23

### Description

Replacing 2018 Dodge 1500 Pickup

Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Equip/Vehicle/Furnishings	31,500	0	0	0	0	31,500	0
	<b>Total</b>	<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,500</b>	

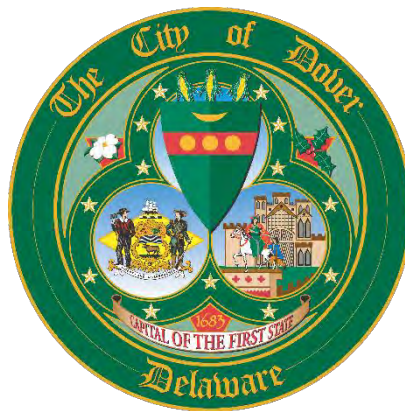
Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Revenue	31,500	0	0	0	0	31,500	0
	<b>Total</b>	<b>31,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,500</b>	

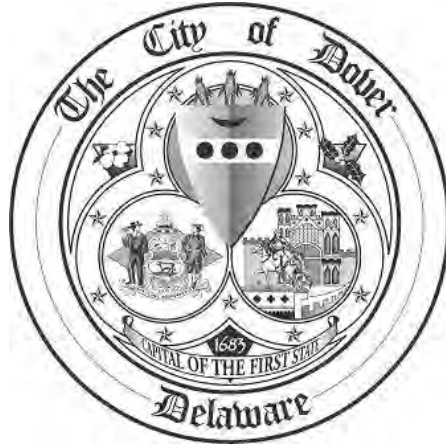
# DEBT SERVICE

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*DEBT LIMIT*

*DEBT SERVICE SCHEDULES*





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Table 14

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

	2024	2023	2022	2021	Fiscal Year 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 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 (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

<b>Fiscal Year</b>	<b>2019 General Obligation Bonds</b>		<b>2021 General Obligation Bonds</b>		<b>Total General</b>
	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Fund Debt Service</u></b>
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 Year	Water/Wastewater Fund		Water/Wastewater Fund			
	2009 Municipal Revenue Bonds (Wastewater)		2010 Municipal Revenue Bonds (Water)		2011 Municipal Revenue 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	1,390,752
2025	215,000	90,919	42,676	14,559	189,459	38,971	20,904	8,561	1,187,511
2026	220,000	84,256	43,534	13,701	193,267	36,373	21,325	8,141	1,187,059
2027	225,000	77,106	44,409	12,826	197,152	33,775	21,753	7,713	1,186,195
2028	235,000	69,281	45,301	11,933	201,115	31,177	22,190	7,275	1,189,735
2029	245,000	60,269	46,212	11,023	205,157	28,579	22,636	6,829	1,192,167
2030	255,000	50,269	47,141	10,094	209,281	25,981	23,091	6,374	1,193,693
2031	265,000	39,869	48,088	9,146	213,487	23,383	23,556	5,910	1,114,260
2032	275,000	29,069	49,055	8,180	217,779	20,785	24,029	5,437	831,920
2033	285,000	17,869	50,041	7,194	222,156	18,187	24,512	4,954	629,913
2034	295,000	6,084	51,047	6,188	226,621	15,589	25,005	4,461	629,995
2035	-	-	52,073	5,162	231,176	12,990	25,507	3,959	330,866
2036	-	-	53,120	4,115	235,823	10,392	26,020	3,446	332,916
2037	-	-	54,187	3,047	240,563	7,794	26,543	2,923	335,057
2038	-	-	55,276	1,958	245,398	5,196	27,076	2,389	337,294
2039	-	-	56,388	847	250,332	2,598	27,621	1,845	339,631
2040	-	-	-	-	-	-	28,176	1,290	29,466
2041	-	-	-	-	-	-	28,742	724	29,466
2042	-	-	-	-	-	-	14,588	146	14,734
<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**

<b>Fiscal Year</b>	<b>2018 Revenue Bonds</b>		<b>Electric</b>
	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
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
	<u>\$ 12,580,000</u>	<u>\$ 2,549,300</u>	<u>\$ 15,129,300</u>



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# 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*

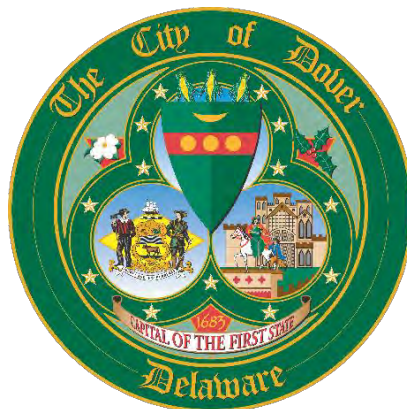
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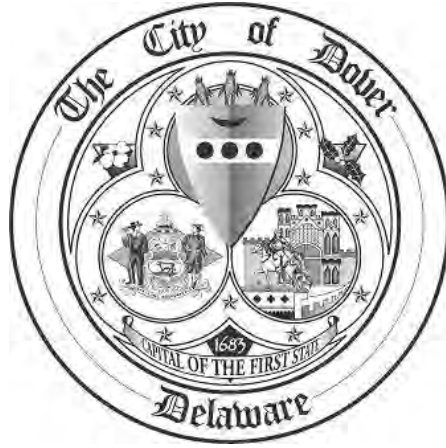
*PARKS, RECREATION, AND GROUNDS*

*PLANNING, INSPECTIONS, AND COMMUNITY DEVELOPMENT*

*POLICE*

*PUBLIC WORKS*





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# **GENERAL FUND BUDGET REVIEW**

**Fiscal Year 2026-2027**



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**MAYOR**

Citizens of Dover



**Mayor**



**Police Department**



Executive Assistant

FY27 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

MAYOR  
100-10-32-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 95,093	\$ 110,800	\$ 110,800	\$ 114,600	\$ 114,600	3%
FICA TAXES	6,645	8,500	8,500	8,800	8,800	4%
HEALTH INSURANCE	38,497	48,600	48,600	49,600	49,600	2%
L I D INSURANCE	593	1,300	1,300	1,800	1,800	38%
WORKERS COMPENSATION	308	400	400	400	400	0%
PENSION	2,169	3,800	3,800	4,000	4,000	5%
OPEB	849	500	500	600	600	20%
<b>PERSONNEL COSTS</b>	<b>144,154</b>	<b>173,900</b>	<b>173,900</b>	<b>179,800</b>	<b>179,800</b>	<b>3%</b>
OFFICE SUPPLIES	547	600	600	600	600	0%
PRINTING AND DUPLICATING	483	500	500	500	500	0%
COMPUTER SOFTWARE	-	-	-	1,200	1,200	100%
COMPUTER HARDWARE	1,049	-	-	2,400	2,400	100%
<b>MATERIALS &amp; SUPPLIES</b>	<b>2,079</b>	<b>1,100</b>	<b>1,100</b>	<b>4,700</b>	<b>4,700</b>	<b>327%</b>
TELEPHONE/FAX	725	700	700	700	700	0%
ADVERTISEMENT	1,105	1,500	1,500	1,500	1,500	0%
SUBSCRIPTIONS AND DUES	1,976	1,500	1,500	1,500	1,500	0%
COMMUNITY RELATIONS EXP	6,977	8,000	8,000	2,000	2,000	-75%
COMMUNITY ENHANCEMENT	5,282	5,000	5,000	5,000	5,000	0%
ECONOMIC DEVELOPMENT	99,377	125,000	125,000	125,000	125,000	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>115,442</b>	<b>141,700</b>	<b>141,700</b>	<b>135,700</b>	<b>135,700</b>	<b>-4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 261,675</b>	<b>\$ 316,700</b>	<b>\$ 316,700</b>	<b>\$ 320,200</b>	<b>\$ 320,200</b>	<b>1%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	2.0	2.0	2.0	2.0	2.0	

# CITY COUNCIL

Citizens of Dover

City Council

First District

Second District

Third District

Fourth District

At-Large

Julia M. Pillsbury  
Gerald L. Rocha, Sr.

Donyale Hall  
Brian E. Lewis

Fred A. Neil  
Tricia K. Arndt

David L. Anderson  
Roy Sudler, Jr.

Andre M. Boggerty

FY27 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

CITY COUNCIL  
100-10-12-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
TEMPORARY HELP	\$ 175,703	\$ 192,900	\$ 192,900	\$ 198,300	\$ 198,300	3%
FICA TAXES	13,441	14,800	14,800	15,200	15,200	3%
WORKERS COMPENSATION	568	600	600	600	600	0%
<b>PERSONNEL COSTS</b>	<b>189,713</b>	<b>208,300</b>	<b>208,300</b>	<b>214,100</b>	<b>214,100</b>	<b>3%</b>
OFFICE SUPPLIES	-	100	100	100	100	0%
PRINTING AND DUPLICATING	276	300	300	300	300	0%
COMPUTER HARDWARE	437	1,800	1,800	1,800	1,800	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>713</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0%</b>
TELEPHONE/FAX	2,421	2,300	2,300	2,500	2,500	9%
SUBSCRIPTIONS AND DUES	11,274	12,000	12,000	12,000	12,000	0%
TRAINING/CONF/FOOD/TRAVEL	7,787	10,000	10,000	10,000	6,000	-40%
CONTRACTUAL SERVICES	5,400	8,900	8,900	8,900	8,900	0%
COMMUNITY RELATIONS EXP	3,350	4,900	4,900	4,900	4,900	0%
DISCRETIONARY FUNDS	22,077	25,000	25,000	25,000	-	-100%
HRC-OFFICE SUPPLIES	242	3,000	3,000	3,000	3,000	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>52,551</b>	<b>66,100</b>	<b>66,100</b>	<b>66,300</b>	<b>37,300</b>	<b>-44%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 242,977</b>	<b>\$ 276,600</b>	<b>\$ 276,600</b>	<b>\$ 282,600</b>	<b>\$ 253,600</b>	<b>-8%</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	12.0	12.0	12.0	12.0	

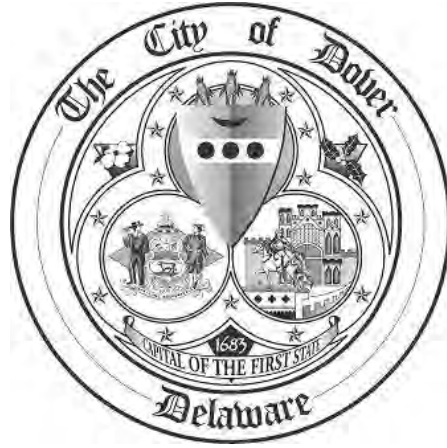
## City Council

### Current Reductions:

- Removed \$4k NLC City Summit Conference (53028)
- Removed \$25k for annual Discretionary Funds (53035)

Reductions made by budget team.

Total Reduction: \$29,000



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# City Manager

City Council

City Manager\*

Assistant City Manager

Public Works

Central Services

Electric

Water & Wastewater

Executive Assistant

Budget Analyst

Customer Service

Human Resources

Information Technologies

Library

Recreation & Grounds

Planning/Inspections/Code Enf.

Emergency Mgmt & Communications

Administration

Sanitation

Streets

Stormwater

Procurement

Facilities Management

Fleet Maintenance

Administration

Engineering

Transmission & Distribution

System Operations

Water Engineering

Water Mgmt.

Water Treatment Plant

Wastewater Eng.

Wastewater Mgmt.

Engineering

CITY MANAGER  
100-10-21-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 605,853	\$ 490,800	\$ 490,800	\$ 514,900	\$ 514,900	5%
OVERTIME	15,099	-	-	-	-	0%
FICA TAXES	45,489	37,500	37,500	39,400	39,400	5%
HEALTH INSURANCE	109,812	76,100	76,100	77,800	77,800	2%
L I D INSURANCE	3,832	5,000	5,000	7,000	7,000	40%
WORKERS COMPENSATION	2,002	1,600	1,600	1,700	1,700	6%
PENSION	328,726	408,700	408,700	405,000	405,000	-1%
OPEB	6,073	4,900	4,900	5,100	5,100	4%
<b>PERSONNEL COSTS</b>	<b>1,116,886</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>1,050,900</b>	<b>1,050,900</b>	<b>3%</b>
FURNITURE/FIXTURES	1,878	-	-	-	-	0%
OFFICE SUPPLIES	695	800	800	800	800	0%
PRINTING AND DUPLICATING	5,258	5,900	5,900	5,900	5,900	0%
PROGRAM EXPENSES/SUPPLIES	11,904	20,000	20,000	15,000	-	-100%
COMPUTER SOFTWARE	-	-	-	10,600	10,600	100%
COMPUTER HARDWARE	1,479	-	-	-	-	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>21,213</b>	<b>26,700</b>	<b>26,700</b>	<b>32,300</b>	<b>17,300</b>	<b>-35%</b>
TELEPHONE/FAX	3,625	3,500	3,900	3,800	3,800	9%
SUBSCRIPTIONS AND DUES	5,722	5,600	5,600	6,200	6,200	11%
TRAINING/CONF/FOOD/TRAVEL	2,955	6,000	5,600	6,000	4,000	-33%
LEGAL EXPENSES	445,482	400,000	520,000	520,000	520,000	30%
COMMUNITY RELATIONS EXP	-	200	200	200	200	0%
GASOLINE	388	200	200	200	200	0%
ECONOMIC DEVELOPMENT	18,500	18,500	18,500	18,500	27,500	49%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>476,671</b>	<b>434,000</b>	<b>554,000</b>	<b>554,900</b>	<b>561,900</b>	<b>29%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,614,770</b>	<b>\$ 1,525,300</b>	<b>\$ 1,605,300</b>	<b>\$ 1,638,100</b>	<b>\$ 1,630,100</b>	<b>7%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	5.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

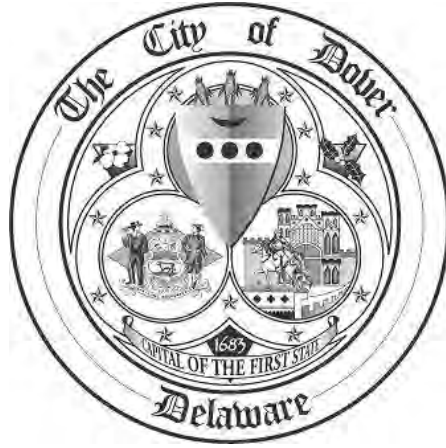
## City Manager's Office

### Current Reductions:

- Removed \$5k for Neighborhood Watch from Program Exp/Supplies (52026).
- Removed \$10k for Barrister Place Security Fencing from Program Exp/Supplies (52026).
- Reduced training by \$2k (53028)
- Reduced Dover Days donation \$8.5k, to a total of \$10k in Economic Development (53091)
- Added \$10k for African American Festival (reduced \$5k) to Economic Development (53091) -- transferred from Parks & Rec.
- Added \$7.5k for 4<sup>th</sup> of July Celebration to Economic Development (53091) -- transferred from Parks & Rec.

Reductions made by budget team.

Total Reduction: \$8,000



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# CITY CLERK

City Council

City Clerk, Director of Council Affairs  
& Constituent Services/Asst.  
Treasurer\*

Executive Assistant

Assistant City Clerk, Deputy  
Director of Council Affairs &  
Constituent Services\*

Assistant to the Director of  
Council Affairs & Constituent  
Services

CITY CLERK  
100-10-11-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 284,221	\$ 295,900	\$ 295,900	\$ 310,000	\$ 310,000	5%
OVERTIME	619	-	-	-	-	0%
TEMPORARY HELP	-	-	-	1,200	1,200	100%
FICA TAXES	20,261	22,600	22,600	23,800	23,800	5%
HEALTH INSURANCE	99,399	104,000	104,000	120,600	120,600	16%
L I D INSURANCE	2,008	3,300	3,300	4,600	4,600	39%
WORKERS COMPENSATION	1,592	1,000	1,000	1,000	1,000	0%
PENSION	15,151	10,800	10,800	23,600	23,600	119%
OPEB	2,721	2,900	2,900	3,100	3,100	7%
<b>PERSONNEL COSTS</b>	<b>425,971</b>	<b>440,500</b>	<b>440,500</b>	<b>487,900</b>	<b>487,900</b>	<b>11%</b>
FURNITURE & FIXTURES	360	200	200	200	200	0%
OFFICE SUPPLIES	1,613	2,000	2,000	2,000	2,000	0%
PRINTING AND DUPLICATING	326	500	500	500	500	0%
COMPUTER SOFTWARE	-	300	300	1,800	1,800	500%
COMPUTER HARDWARE	4,144	4,200	4,200	1,000	-	-100%
<b>MATERIALS &amp; SUPPLIES</b>	<b>6,443</b>	<b>7,200</b>	<b>7,200</b>	<b>5,500</b>	<b>4,500</b>	<b>-38%</b>
TELEPHONE/FAX	1,812	1,900	1,900	1,900	1,900	0%
ADVERTISEMENT	1,019	1,100	1,100	1,200	1,200	9%
SUBSCRIPTIONS AND DUES	690	1,100	1,100	1,100	1,100	0%
TRAINING/CONF/FOOD/TRAVEL	6,089	6,500	6,500	6,500	3,000	-54%
CONTRACTUAL SERVICES	23,491	32,300	32,300	32,300	32,300	0%
ELECTION RELATED EXPENSES	8,612	2,000	2,000	10,000	10,000	400%
OFF EQUIP/REPAIRS & MAINT	231	300	300	300	300	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>41,944</b>	<b>45,200</b>	<b>45,200</b>	<b>53,300</b>	<b>49,800</b>	<b>10%</b>
<b>OPERATING EXPENDITURES</b>	<b>474,358</b>	<b>492,900</b>	<b>492,900</b>	<b>546,700</b>	<b>542,200</b>	<b>14%</b>
OTHER EQUIP - PURCHASE	-	-	-	200,000	100,000	100%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>100,000</b>	<b>100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 474,358</b>	<b>\$ 492,900</b>	<b>\$ 492,900</b>	<b>\$ 746,700</b>	<b>\$ 642,200</b>	<b>30%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	1.0	1.0	

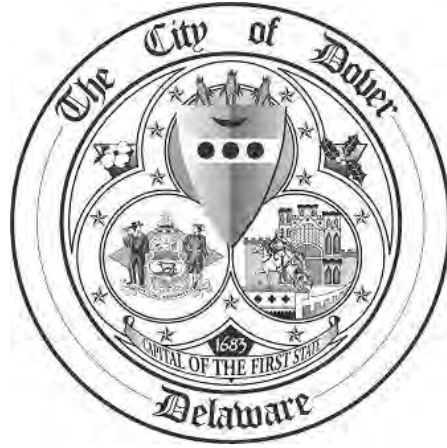
## City Clerk's Office

### Current Reductions:

- \$1k reduced from Computer Hardware (52038) for laptop.
- Removed \$3.5k IIMC Region 2 Conference (53028)

Reductions made by budget team.

Total Reductions: \$4,500



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# CENTRAL SERVICES

Assistant City Manager

Central Services Director

Administrative Assistant

Contract & Procurement  
Manager

Storekeeper/Buyer  
II

Storekeeper/Buyer I

Mail Clerk (P/T)

Fleet Services Coordinator

Mechanic II

Mechanic I (3)

Electrician II

Facilities Manager

Craftsperson III

Craftsperson II

Craftsperson I (2)

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

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 374,266	\$ 363,500	\$ 363,500	\$ 379,800	\$ 379,800	4%
OVERTIME	1,318	1,400	1,400	1,400	1,400	0%
TEMPORARY HELP	29,722	25,900	25,900	27,700	27,700	7%
FICA TAXES	30,290	29,900	29,900	31,300	31,300	5%
HEALTH INSURANCE	29,762	26,900	26,900	27,500	27,500	2%
L I D INSURANCE	2,167	3,600	3,600	5,100	5,100	42%
WORKERS COMPENSATION	1,302	1,300	1,300	1,300	1,300	0%
EDUCATIONAL ASSISTANCE	-	4,000	4,000	4,000	4,000	0%
PENSION	91,687	141,300	141,300	145,000	145,000	3%
OPEB	3,700	3,600	3,600	3,800	3,800	6%
<b>PERSONNEL COSTS</b>	<b>564,214</b>	<b>601,400</b>	<b>601,400</b>	<b>626,900</b>	<b>626,900</b>	<b>4%</b>
FURNITURE/FIXTURES	291	200	200	200	200	0%
OFFICE SUPPLIES	886	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	3,402	1,000	1,000	1,000	1,000	0%
UNIFORMS/UNIFORM ALLOW	1,615	1,900	1,900	1,200	1,200	-37%
SECURITY/SAFETY MATERIALS	98	200	200	300	300	50%
COMPUTER SOFTWARE	-	-	-	300	300	100%
CITY BLDG MAINT SUPPLIES	821	5,700	5,700	900	300	-95%
WATER/SEWER	2,239	3,000	3,000	3,000	3,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>13,215</b>	<b>16,000</b>	<b>16,000</b>	<b>10,900</b>	<b>10,300</b>	<b>-36%</b>
TELEPHONE/FAX	3,413	4,500	4,500	4,500	4,500	0%
POSTAGE	211,357	268,900	268,900	285,000	285,000	6%
ELECTRICITY	60,957	73,000	73,000	73,000	70,000	-4%
ADVERTISEMENT	1,224	2,500	2,500	2,500	2,500	0%
SUBSCRIPTIONS AND DUES	325	1,600	1,600	1,600	1,600	0%
TRAINING/CONF/FOOD/TRAVEL	150	1,200	1,200	1,300	500	-58%
CONTRACTUAL SERVICES	45,748	34,500	34,500	34,500	34,500	0%
ENVIRONMENTAL EXPENSES	4,297	5,600	5,600	6,100	6,100	9%
GASOLINE	1,998	3,500	3,500	3,500	3,500	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>329,469</b>	<b>395,300</b>	<b>395,300</b>	<b>412,000</b>	<b>408,200</b>	<b>3%</b>
<b>OPERATING EXPENDITURES</b>	<b>906,898</b>	<b>1,012,700</b>	<b>1,012,700</b>	<b>1,049,800</b>	<b>1,045,400</b>	<b>3%</b>
OTHER EQUIP - PURCHASE	69,802	-	-	43,400	-	0%
CONSTRUCTION - PURCHASE	139,900	517,000	1,280,100	217,500	-	-100%
<b>CAPITAL OUTLAY</b>	<b>209,702</b>	<b>517,000</b>	<b>1,280,100</b>	<b>260,900</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,116,599</b>	<b>\$ 1,529,700</b>	<b>\$ 2,292,800</b>	<b>\$ 1,310,700</b>	<b>\$ 1,045,400</b>	<b>-32%</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	

## Procurement & Inventory

### Current Reductions:

- City Building Maintenance Supplies (52046) reduced \$600 based on temporary savings in HVAC contract.
- Electric Expense (53023) reduced \$3k, based on efficiency upgrades.
- Removed \$137.5k Parking Upgrade project from CIP – Construction (54031).
- Pushed out \$43.4k for vehicle #123 from Other Equipment (54025) to FY28.
- Pushed out \$80k for Warehouse Storefront from CIP – Construction (54031) to FY28.
- Reduced Training/Conf/Food/Travel (53028) by \$800.

Reductions submitted by department and budget team.

Total Reductions: \$265,300

FACILITIES MANAGEMENT  
100-12-25-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 324,488	\$ 344,400	\$ 298,000	\$ 280,100	\$ 280,100	-19%
OVERTIME	3,515	7,500	7,500	3,900	3,900	-48%
FICA TAXES	23,901	26,900	26,900	21,700	21,700	-19%
HEALTH INSURANCE	79,368	87,600	87,600	37,200	37,200	-58%
L I D INSURANCE	1,066	2,800	2,800	3,300	3,300	18%
WORKERS COMPENSATION	14,292	15,500	15,500	11,300	11,300	-27%
PENSION	79,040	94,600	94,600	20,400	20,400	-78%
OPEB	3,188	3,400	3,400	2,700	2,700	-21%
<b>PERSONNEL COSTS</b>	<b>528,857</b>	<b>582,700</b>	<b>536,300</b>	<b>380,600</b>	<b>380,600</b>	<b>-35%</b>
UNIFORMS/UNIFORM ALLOW	3,263	4,800	4,800	3,600	3,600	-25%
SECURITY/SAFETY MATERIALS	-	500	500	700	700	40%
SMALL TOOLS	7,081	8,000	8,000	6,500	3,000	-63%
CITY BLDG MAINT SUPPLIES	15,446	18,000	18,000	18,000	15,000	-17%
WATER/SEWER	1,484	1,500	1,500	1,500	1,500	0%
ELEC MATERIALS/SUPPLIES	2,167	2,200	2,200	2,200	2,200	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>32,267</b>	<b>35,000</b>	<b>35,000</b>	<b>32,500</b>	<b>26,000</b>	<b>-26%</b>
TELEPHONE/FAX	1,104	1,000	1,000	1,200	1,200	20%
ELECTRICITY	39,018	60,000	60,000	60,000	50,000	-17%
HEATING OIL/GAS	2,343	3,000	3,000	3,000	3,000	0%
SUBSCRIPTIONS & DUES	50	800	800	300	300	-63%
TRAINING/CONF/FOOD/TRAVEL	20	200	200	200	200	0%
CONTRACTUAL SERVICES	103,973	120,200	166,600	130,600	205,600	71%
GASOLINE	2,723	5,000	5,000	5,000	4,000	-20%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>149,229</b>	<b>190,200</b>	<b>236,600</b>	<b>200,300</b>	<b>264,300</b>	<b>39%</b>
<b>OPERATING EXPENDITURES</b>	<b>710,353</b>	<b>807,900</b>	<b>807,900</b>	<b>613,400</b>	<b>670,900</b>	<b>-17%</b>
TRUCKS-PURCHASE	-	64,000	64,000	-	-	-100%
OTHER EPUIP - PURCHASE	-	50,000	50,000	8,000	-	-100%
CONSTRUCTION - PURCHASE	-	360,000	366,100	-	-	-100%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>474,000</b>	<b>480,100</b>	<b>8,000</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 710,353</b>	<b>\$ 1,281,900</b>	<b>\$ 1,288,000</b>	<b>\$ 621,400</b>	<b>\$ 670,900</b>	<b>-48%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	
PP/TEMP	-	-	-	-	-	

## Facilities Maintenance

### Current Reductions:

- Pushed out a speed drill for \$3k and a belt sander for \$500 from the Small Tools (52033) line.
- Pushed out proactive repairs for \$3k from City Building Maintenance Supplies (52046).
- Reduced Electricity (53023) by \$10k based on cost savings from upgrades.
- Reduced Gasoline (53062) by \$1k based on cost savings from staffing shortages.
- Removing \$8k floor scrubber from CIP - Other Equipment (54025), with Council's approval will be purchased with FY26 project savings.
- Increased Contractual Services (53031) by \$75k to supplement two frozen Facilities positions.
- Froze Craftsperson 1 position salary & benefits for one year, estimated \$79.3k savings.
- Froze Craftsperson 3 position salary & benefits for one year, estimated \$92,6k savings.

Reductions submitted by department and budget team.

Total Reductions: \$122,400

FLEET MAINTENANCE  
100-15-28-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 312,908	\$ 334,700	\$ 334,700	\$ 365,100	\$ 365,100	9%
OVERTIME	7,300	5,300	5,300	5,500	5,500	4%
FICA	23,618	26,000	26,000	28,300	28,300	9%
HEALTH INSURANCE	63,616	66,500	66,500	68,000	68,000	2%
LID	1,418	2,900	2,900	4,400	4,400	52%
WORKERS COMPENSATION	17,835	18,800	18,800	20,300	20,300	8%
PENSION	84,976	136,900	136,900	139,700	139,700	2%
OPEB	3,144	3,300	3,300	3,600	3,600	9%
<b>PERSONNEL COSTS</b>	<b>514,815</b>	<b>594,400</b>	<b>594,400</b>	<b>634,900</b>	<b>634,900</b>	<b>7%</b>
OFFICE SUPPLIES	1,912	1,200	1,200	1,200	1,200	0%
PROGRAM EXPENSES/SUPPLIES	393,361	480,000	480,000	480,000	470,000	-2%
UNIFORMS/UNIFORM ALLOW	-	3,700	3,700	2,500	2,500	-32%
SECURITY/SAFETY MATERIALS	174	300	300	300	300	0%
SMALL TOOLS	12,905	33,000	33,000	10,800	5,800	-82%
COMPUTER SOFTWARE	9,071	3,000	3,000	6,200	6,200	107%
CITY BLDG MAINT SUPPLIES	3,535	5,300	5,300	5,300	5,300	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>427,195</b>	<b>526,500</b>	<b>526,500</b>	<b>506,300</b>	<b>491,300</b>	<b>-7%</b>
TELEPHONE/FAX	766	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	10,030	11,100	11,100	11,100	10,000	-10%
CONTRACTUAL SERVICES	800	4,900	4,900	4,900	4,900	0%
ENVIRONMENTAL EXPENSES	200	200	200	200	200	0%
GASOLINE	1,379	1,800	1,800	1,800	1,800	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>13,175</b>	<b>18,900</b>	<b>18,900</b>	<b>18,900</b>	<b>17,800</b>	<b>-6%</b>
<b>OPERATING EXPENDITURES</b>	<b>955,184</b>	<b>1,139,800</b>	<b>1,139,800</b>	<b>1,160,100</b>	<b>1,144,000</b>	<b>0%</b>
AUTOMOBILES-PURCHASE	-	34,100	31,100	-	-	-100%
CONSTRUCTION - PURCHASE	-	10,000	10,000	-	-	-100%
<b>CAPITAL OUTLAY</b>	<b>398</b>	<b>44,100</b>	<b>41,100</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 955,582</b>	<b>\$ 1,183,900</b>	<b>\$ 1,180,900</b>	<b>\$ 1,160,100</b>	<b>\$ 1,144,000</b>	<b>-3%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	

## Fleet Maintenance

### Current Reductions:

- Program Expense/Supplies (52026) reduced \$10k based on trending data.
- Small Tools (52033) reduced \$5k – shopper scanner pushed out to FY28.
- Reduced Training/Conf/Food/Travel (53028) by \$1.1k.

Reductions submitted by department and budget team.

Total Reductions: \$16,100



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# CUSTOMER SERVICE

City Manager

Customer Service Director

Administrative Assistant

Cashiers

Accounts Clerk III

Accounts Clerk I

Billing/Collections

Billing Supervisor

Account Clerk II (2)

Customer Service Clerk II

Customer Service

Customer Service Supervisor

Account Clerk II (5)

Account Clerk I (1)

Meter Reading

Field Service Rep III

Field Service Rep II

Field Service Rep I (2)

**CUSTOMER SERVICES**  
**100-16-29-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 808,067	\$ 854,400	\$ 838,012	\$ 895,200	\$ 895,200	5%
OVERTIME	-	3,300	3,300	500	500	-85%
FICA TAXES	58,730	65,600	61,500	68,500	68,500	4%
HEALTH INSURANCE	195,190	207,000	207,000	207,000	207,000	0%
L I D INSURANCE	4,387	7,900	7,900	11,500	11,500	46%
WORKERS COMPENSATION	2,609	2,800	2,800	2,900	2,900	4%
EDUCATIONAL ASSISTANCE	-	5,000	5,000	5,000	5,000	0%
PENSION	166,254	215,100	215,100	224,600	224,600	4%
OPEB	7,952	8,500	8,500	8,900	8,900	5%
<b>PERSONNEL COSTS</b>	<b>1,243,188</b>	<b>1,369,600</b>	<b>1,369,600</b>	<b>1,424,100</b>	<b>1,424,100</b>	<b>4%</b>
FURNITURE/FIXTURES	356	1,000	1,000	3,400	1,000	0%
OFFICE SUPPLIES	18,220	18,500	18,500	18,500	18,500	0%
PRINTING AND DUPLICATING	20,950	25,000	25,000	25,000	26,500	6%
COMPUTER HARDWARE	5,600	5,600	5,600	10,200	5,000	-11%
<b>MATERIALS &amp; SUPPLIES</b>	<b>45,126</b>	<b>50,100</b>	<b>50,100</b>	<b>57,100</b>	<b>51,000</b>	<b>2%</b>
TELEPHONE/FAX	6,525	6,200	6,200	4,800	6,200	0%
TRAINING/CONF/FOOD/TRAVEL	249	2,500	2,500	3,400	1,600	-36%
CONTRACTUAL SERVICES	32,620	73,000	73,000	87,800	87,800	20%
OFF EPUIP/REPAIRS & MAINT	9,155	14,500	14,500	11,900	5,000	-66%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>48,549</b>	<b>96,200</b>	<b>96,200</b>	<b>107,900</b>	<b>100,600</b>	<b>5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,336,863</b>	<b>\$ 1,515,900</b>	<b>\$ 1,515,900</b>	<b>\$ 1,589,100</b>	<b>\$ 1,575,700</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	-	-	-	-	-	

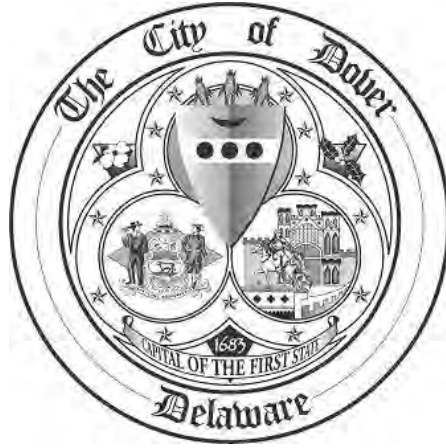
## Customer Service

### Current Reductions:

- Reduced Furniture/Fixtures (52021) by \$2.4k, back to FY26 approved levels.
- Removing wall monitor, \$2.8k, and (2) laptops, \$2.4K from Computer Hardware (52038).
- Reduced Printing & Duplicating (52023) by \$4k to previous levels.
- Removed \$1.5k from training and \$300 from team building in Training/Conference/Food/Travel (53028) line.
- Moved \$5.5k to Printing & Duplicating (52023) line and removed \$400 (currency counter) and \$1k (mail opener) for expired maintenance agreements; left \$1k in case breaks down.
- Increased Telephone/Fax (53061) by \$1.4k

Reductions made by budget team.

Total Reductions: \$13,400



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# EMERGENCY MANAGEMENT & COMMUNICATIONS

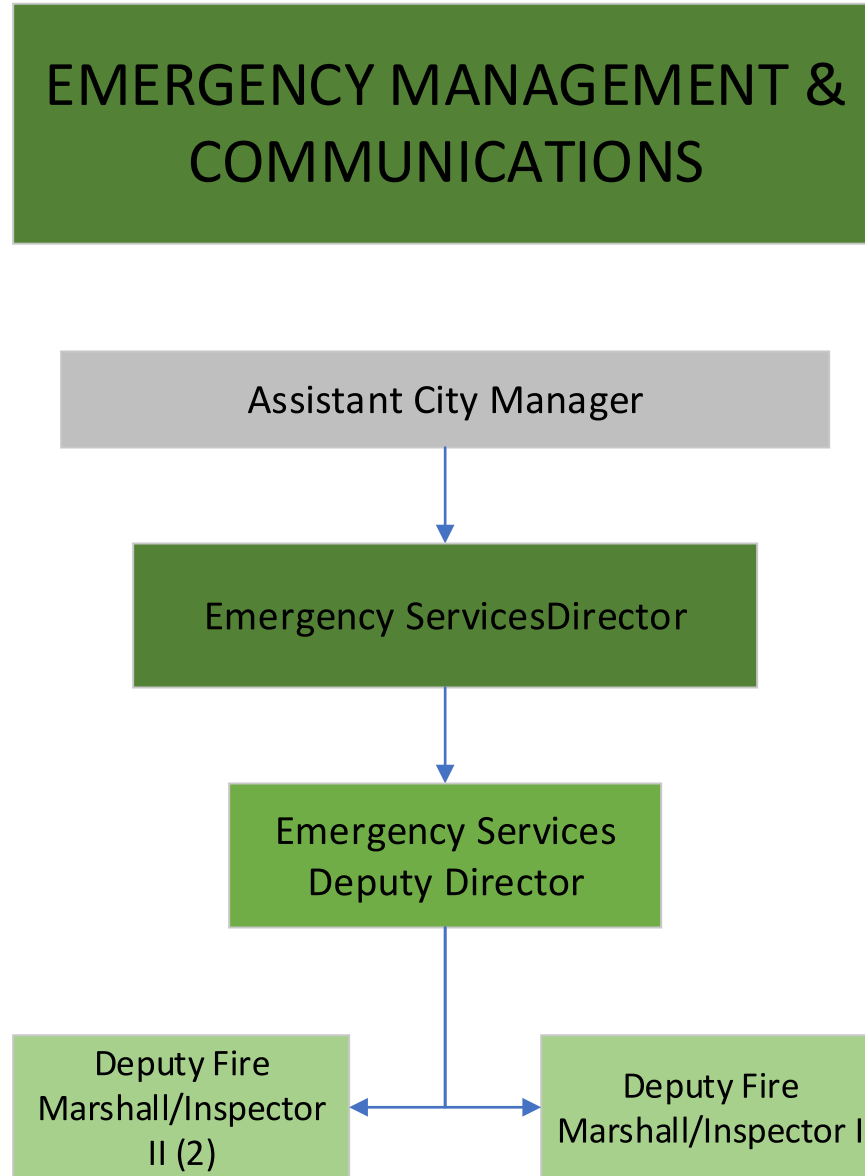
Assistant City Manager

Emergency Services Director

Emergency Services  
Deputy Director

Deputy Fire  
Marshal/Inspector  
II (2)

Deputy Fire  
Marshal/Inspector I



LIFE SAFETY  
100-11-16-13-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 327,607	\$ 482,800	\$ 482,800	\$ 525,500	\$ 525,500	9%
OVERTIME	16,183	29,900	29,900	20,700	20,700	-31%
FICA TAXES	25,465	39,200	39,200	41,800	41,800	7%
HEALTH INSURANCE	57,259	82,600	82,600	84,500	84,500	2%
L I D INSURANCE	1,650	4,000	4,000	6,200	6,200	55%
WORKERS COMPENSATION	2,337	3,000	3,000	3,200	3,200	7%
EDUCATIONAL ASSISTANCE	-	13,000	13,000	24,000	24,000	85%
PENSION	96,838	344,900	344,900	341,800	341,800	-1%
OPEB	3,288	4,800	4,800	5,100	5,100	6%
<b>PERSONNEL COSTS</b>	<b>530,627</b>	<b>1,004,200</b>	<b>1,004,200</b>	<b>1,052,800</b>	<b>1,052,800</b>	<b>5%</b>
OFFICE SUPPLIES	-	800	800	800	800	0%
PRINTING AND DUPLICATING	-	800	800	1,100	1,100	38%
PROGRAM EXPENSES/SUPPLIES	1,296	1,300	1,100	1,500	1,300	0%
UNIFORMS/UNIFORM ALLOW	3,356	3,400	3,400	2,300	2,300	-32%
BOOKS	463	500	500	800	-	-100%
SECURITY/SAFETY MATERIALS	-	2,600	2,600	1,000	-	-100%
COMPUTER SOFTWARE	-	-	200	300	300	100%
COMPUTER HARDWARE	-	-	-	-	-	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>5,115</b>	<b>9,400</b>	<b>9,400</b>	<b>7,800</b>	<b>5,800</b>	<b>-38%</b>
TELEPHONE/FAX	3,370	3,000	3,000	3,500	3,500	17%
SUBSCRIPTIONS AND DUES	3,176	3,500	3,500	3,500	3,800	9%
TRAINING/CONF/FOOD/TRAVEL	8,139	8,100	8,100	8,100	4,000	-51%
CONTRACTUAL SERVICES	600,000	630,000	630,000	661,500	661,500	5%
GASOLINE	3,552	5,300	5,300	5,300	4,000	-25%
MAINT EQUIP REPAIRS/MAINT	-	-	-	-	-	0%
RADIO REPAIRS/MAINTENANCE	480	600	600	600	600	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>618,717</b>	<b>650,500</b>	<b>650,500</b>	<b>682,500</b>	<b>677,400</b>	<b>4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,154,460</b>	<b>\$ 1,664,100</b>	<b>\$ 1,664,100</b>	<b>\$ 1,743,100</b>	<b>\$ 1,736,000</b>	<b>4%</b>

**PERSONNEL**

BUDGETED FULL-TIME POSITIONS	4.0	5.0	5.0	5.0	5.0
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## Life Safety

### Current Reductions:

- Reduced Program Expense by \$200 (52026).
- Removed Books (52031) a savings of \$800.
- Removed \$1k taser maintenance & supplies from Safety line (52032).
- Increased Subscription & Dues (53027) by \$300
- Training/Conf/Food/Travel (53028) reduced \$4.1k.
- Reduced Gasoline (53062) by \$1.3k.

Reductions submitted by department and budget team.

Total Reductions: \$7,100



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# FINANCE

City Council

Controller/Treasurer

Assistant Controller/  
Treasurer

Payroll Specialist

Accounts Payable

Financial Reporting &  
Accounting Manager

Accountant II

Accountant II

Accountant III

**FINANCE**  
**100-16-23-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	%
SALARIES	\$ 540,513	\$ 608,600	\$ 608,600	\$ 631,200	\$ 631,200	4%
OVERTIME	-	-	-	10,000	10,000	100%
FICA TAXES	32,773	46,500	46,500	49,000	49,000	5%
HEALTH INSURANCE	103,303	156,000	156,000	143,500	143,500	-8%
L I D INSURANCE	2,292	6,200	6,200	9,300	9,300	50%
WORKERS COMPENSATION	1,457	1,900	1,900	2,100	2,100	11%
PENSION	48,574	34,400	34,400	39,400	39,400	15%
OPEB	4,449	6,000	6,000	6,200	6,200	3%
<b>PERSONNEL COSTS</b>	<b>733,361</b>	<b>869,600</b>	<b>859,600</b>	<b>890,700</b>	<b>890,700</b>	<b>2%</b>
OFFICE SUPPLIES	1,506	1,200	1,200	1,200	1,000	-17%
PRINTING AND DUPLICATING	4,297	5,500	5,500	5,500	5,500	0%
COMPUTER HARDWARE	2,464	3,500	3,500	3,500	2,000	-43%
<b>MATERIALS &amp; SUPPLIES</b>	<b>8,267</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>8,500</b>	<b>-17%</b>
TELEPHONE/FAX	4,206	4,000	4,000	4,500	4,500	13%
ADVERTISEMENT	19	500	500	500	500	0%
SUBSCRIPTIONS AND DUES	55	1,800	1,800	1,800	1,000	-44%
TRAINING/CONF/FOOD/TRAVEL	5,293	5,500	5,500	5,500	3,000	-45%
CONTRACTUAL SERVICES	105,454	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>116,241</b>	<b>160,000</b>	<b>160,000</b>	<b>160,500</b>	<b>157,200</b>	<b>-2%</b>
<b>OPERATING EXPENDITURES</b>	<b>857,869</b>	<b>1,039,800</b>	<b>1,029,800</b>	<b>1,061,400</b>	<b>1,056,400</b>	<b>2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 857,869</b>	<b>\$ 1,039,800</b>	<b>\$ 1,029,800</b>	<b>\$ 1,061,400</b>	<b>\$ 1,056,400</b>	<b>2%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	8.0	8.0	8.0	8.0	8.0	

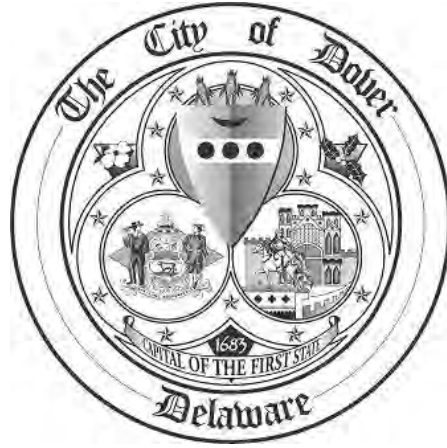
## Finance

### Current Reductions:

- Reduced Office Supplies (52022) by \$200.
- Reduced Computer Hardware (52038) by \$1.5k.
- Reduced Subscriptions and Dues by \$800.
- Reduced Training/Conf/Food/Travel (53028) by \$2.5k.

Reductions submitted by department.

Total Reductions: \$5,000



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# FIRE DEPARTMENT

City Council

Fire Chief (Volunteer)

Fire Admin Assistant

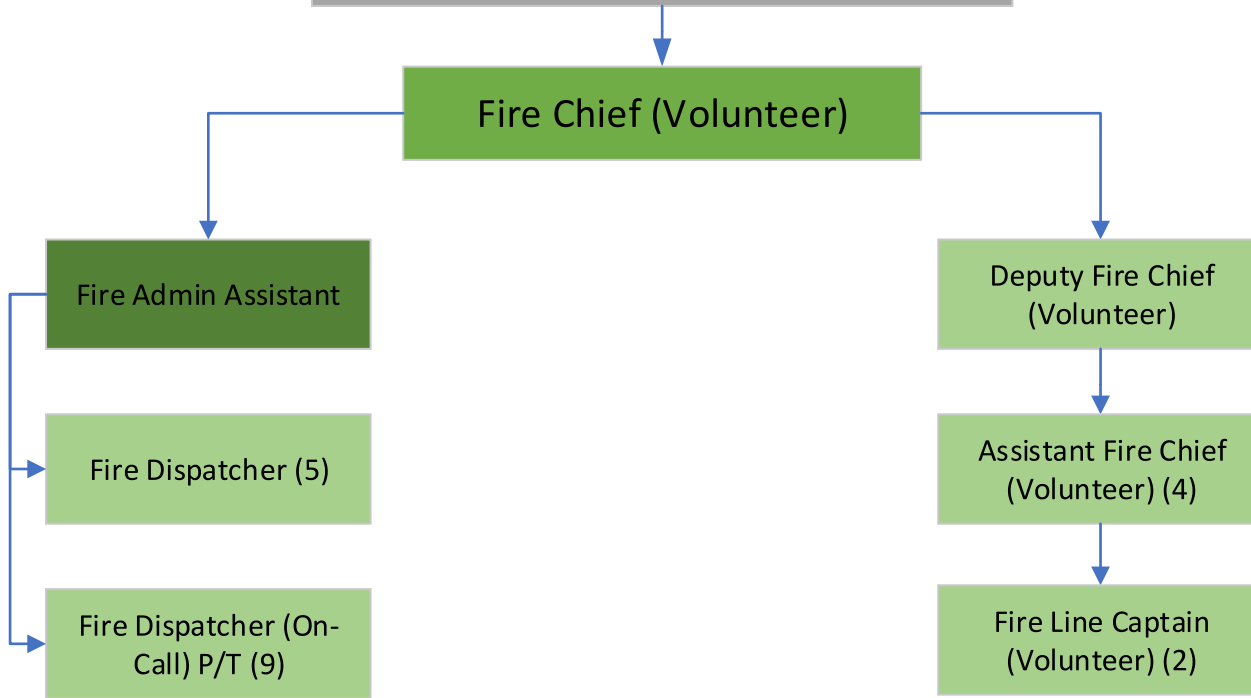
Fire Dispatcher (5)

Fire Dispatcher (On-Call) P/T (9)

Deputy Fire Chief (Volunteer)

Assistant Fire Chief (Volunteer) (4)

Fire Line Captain (Volunteer) (2)



**FIRE DEPARTMENT  
100-11-14-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 358,540	\$ 407,600	\$ 407,600	\$ 415,600	\$ 415,600	2%
OVERTIME	76,355	55,200	55,200	55,400	55,400	0%
TEMPORARY HELP	22,235	31,000	31,000	27,900	27,900	-10%
FICA TAXES	34,831	37,700	37,700	38,100	38,100	1%
HEALTH INSURANCE	59,611	60,600	60,600	81,700	81,700	35%
L I D INSURANCE	1,688	3,200	3,200	4,800	4,800	50%
WORKERS COMPENSATION	2,827	3,000	3,000	3,000	3,000	0%
PENSION	30,496	35,000	35,000	39,500	39,500	13%
OPEB	3,863	4,100	4,100	4,100	4,100	0%
<b>PERSONNEL COSTS</b>	<b>590,445</b>	<b>637,400</b>	<b>637,400</b>	<b>670,100</b>	<b>670,100</b>	<b>5%</b>
PROGRAM EXPENSES/SUPPLIES	-	12,700	12,700	-	-	-100%
UNIFORMS/UNIFORM ALLOWANCE	7,706	2,100	2,100	-	3,200	52%
<b>MATERIALS &amp; SUPPLIES</b>	<b>7,706</b>	<b>14,800</b>	<b>14,800</b>	<b>-</b>	<b>3,200</b>	<b>-78%</b>
CONTRACTUAL SERVICES	434,000	481,600	481,600	520,000	481,600	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>434,020</b>	<b>481,600</b>	<b>481,600</b>	<b>520,000</b>	<b>481,600</b>	<b>0%</b>
<b>OPERATING EXPENDITURES</b>	<b>1,032,171</b>	<b>1,133,800</b>	<b>1,133,800</b>	<b>1,190,100</b>	<b>1,154,900</b>	<b>2%</b>
OTHER EQUIP - PURCHASE	624,683	569,500	569,500	909,400	909,400	60%
<b>CAPITAL OUTLAY</b>	<b>624,683</b>	<b>569,500</b>	<b>569,500</b>	<b>909,400</b>	<b>909,400</b>	<b>60%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,656,854</b>	<b>\$ 1,703,300</b>	<b>\$ 1,703,300</b>	<b>\$ 2,099,500</b>	<b>\$ 2,064,300</b>	<b>21%</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	

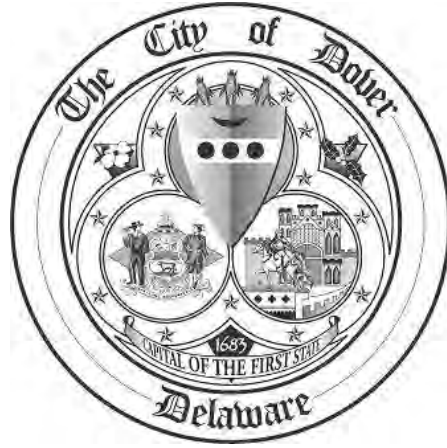
## Fire Department

### Current Reductions:

- Reduced Contractual Services (53031) by \$38,400 (back to FY26 levels).
- Added \$3.2k to Uniforms/Uniform Allowance (52029) line for dispatcher shoes and uniforms.

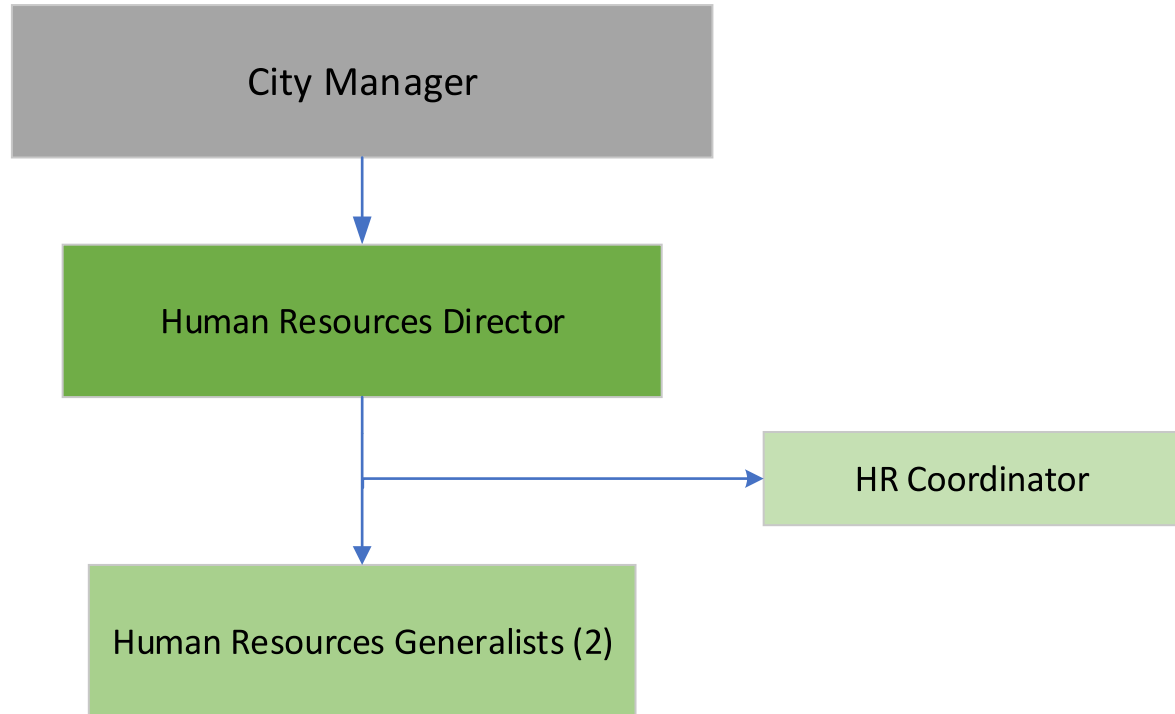
Reductions made by budget team.

Total Reductions: \$35,200



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# HUMAN RESOURCES



HUMAN RESOURCES  
100-10-31-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 252,713	\$ 314,400	\$ 314,400	\$ 264,400	\$ 264,400	-16%
FICA TAXES	18,705	24,000	24,000	20,200	20,200	-16%
HEALTH INSURANCE	28,446	68,800	68,800	35,600	35,600	-48%
L I D INSURANCE	1,719	3,500	3,500	3,800	3,800	9%
WORKERS COMPENSATION	819	1,000	1,000	800	800	-20%
EDUCATIONAL ASSISTANCE	-	2,500	2,500	-	-	-100%
PENSION	16,050	19,700	19,700	17,700	17,700	-10%
OPEB	2,300	3,100	3,100	2,600	2,600	-16%
<b>PERSONNEL COSTS</b>	<b>320,752</b>	<b>437,000</b>	<b>437,000</b>	<b>345,100</b>	<b>345,100</b>	<b>-21%</b>
OFFICE SUPPLIES	1,078	2,000	2,000	2,000	2,000	0%
PRINTING AND DUPLICATING	3,192	3,200	3,200	3,200	3,200	0%
MEDICAL SUP & PHYSICALS	7,511	12,000	12,000	12,000	12,000	0%
SECURITY/SAFETY MATERIALS	-	1,000	1,000	1,000	1,000	0%
COMPUTER SOFTWARE	-	-	-	1,000	1,000	100%
COMPUTER HARDWARE	725	3,000	5,400	4,200	4,200	40%
PERSONNEL RELATED SUP	8,199	27,000	27,000	10,000	10,000	-63%
<b>MATERIALS &amp; SUPPLIES</b>	<b>20,704</b>	<b>48,200</b>	<b>50,600</b>	<b>33,400</b>	<b>33,400</b>	<b>-31%</b>
TELEPHONE/FAX	2,076	2,200	2,200	2,200	2,200	0%
ADVERTISEMENT	1,441	6,000	1,600	12,000	14,000	133%
SUBSCRIPTIONS AND DUES	264	500	500	1,000	1,000	100%
TRAINING/CONF/FOOD/TRAVEL	960	10,000	7,600	33,000	2,000	-80%
CONSULTING FEES	20,247	15,000	15,000	15,000	15,000	0%
CONTRACTUAL SERVICES	10,901	1,000	1,000	1,000	1,000	0%
IN-HOUSE TRAINING	1,738	-	-	10,000	-	0%
UNEMPLOYMENT COMP EXPENSE	-	10,000	14,400	10,000	10,000	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>37,628</b>	<b>44,700</b>	<b>42,300</b>	<b>84,200</b>	<b>45,200</b>	<b>1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 379,084</b>	<b>\$ 529,900</b>	<b>\$ 529,900</b>	<b>\$ 462,700</b>	<b>\$ 423,700</b>	<b>-20%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

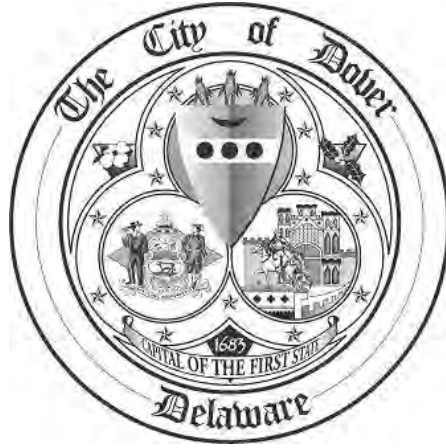
## Human Resources

### Current Reductions:

- \$2k for Job Fair removed from Training/Conf/Food/Travel (53028) and moved to Advertising (53025)
- Reduced Training/Conf/Food/Travel (53028) \$15k for SHRM Certifications.
- Removed Holiday Party, \$9k, from Training/Conf/Food/Travel (53028).
- Removed \$5k for employee appreciation from Training/Conf/Food/Travel (53028).
- Ethics Training upgrade for \$10k removed from Training/Conf/Food/Travel (53028) – will continue to use free version.
- Froze HR Generalist position salary & Benefits for one year, estimated \$105.5k savings.

Reductions made by budget team.

Total Reduction: \$144,500



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# INFORMATION TECHNOLOGY

City Manager

Information Technology Director

Network Administrator

Senior Program Analyst

LAN Analyst (2)

INFORMATION TECHNOLOGY  
100-16-22-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 340,976	\$ 427,800	\$ 427,800	\$ 443,600	\$ 443,600	4%
OVERTIME	1,696	1,600	1,600	2,000	2,000	25%
TEMPORARY	-	-	-	3,700	3,700	100%
FICA TAXES	25,284	32,800	32,800	34,400	34,400	5%
HEALTH INSURANCE	68,161	96,100	96,100	98,200	98,200	2%
L I D INSURANCE	1,575	3,900	3,900	5,800	5,800	49%
WORKERS COMPENSATION	1,108	1,400	1,400	1,400	1,400	0%
EDUCATIONAL ASSISTANCE	-	4,500	4,500	7,500	7,500	67%
PENSION	82,299	144,500	144,500	155,200	155,200	7%
OPEB	3,295	4,300	4,300	4,400	4,400	2%
<b>PERSONNEL COSTS</b>	<b>524,394</b>	<b>716,900</b>	<b>716,900</b>	<b>756,200</b>	<b>756,200</b>	<b>5%</b>
OFFICE SUPPLIES	1,444	1,300	1,300	1,000	1,000	-23%
DATA PROCESSING SUPPLIES	-	200	200	1,500	1,500	650%
COMPUTER SOFTWARE	65,252	70,000	70,000	85,000	85,000	21%
COMPUTER HARDWARE	6,655	500	500	3,500	3,500	600%
<b>MATERIALS &amp; SUPPLIES</b>	<b>73,351</b>	<b>72,000</b>	<b>72,000</b>	<b>91,000</b>	<b>91,000</b>	<b>26%</b>
TELEPHONE/FAX	4,296	3,100	3,100	4,600	4,600	48%
SUBSCRIPTIONS AND DUES	540	6,500	6,500	2,000	2,000	-69%
TRAINING/CONF/FOOD/TRAVEL	3,801	2,500	2,500	3,000	1,000	-60%
CONTRACTUAL SERVICES	157,616	73,000	73,000	135,000	35,000	-52%
OFF EQUIP/REPAIRS & MAINT	155,659	171,400	171,400	185,000	185,000	8%
GASOLINE	-	300	300	400	400	33%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>321,912</b>	<b>256,800</b>	<b>256,800</b>	<b>330,000</b>	<b>228,000</b>	<b>-11%</b>
<b>OPERATING EXPENSES</b>	<b>919,656</b>	<b>1,045,700</b>	<b>1,045,700</b>	<b>1,177,200</b>	<b>1,075,200</b>	<b>3%</b>
OTHER EQUIP - PURCHASE	-	110,700	503,700	-	-	-100%
COMPUTER HARDWARE/CAPITAL	99,606	-	75,900	-	-	0%
<b>CAPITAL OUTLAY</b>	<b>99,606</b>	<b>110,700</b>	<b>579,600</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,019,262</b>	<b>\$ 1,156,400</b>	<b>\$ 1,625,300</b>	<b>\$ 1,177,200</b>	<b>\$ 1,075,200</b>	<b>-7%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

## Information technology

### Current Reductions:

- Reduced Training/Conf/Food/Travel (53028) by \$2k.
- Moved \$100k H T E maintenance budget from Contractual Services (53031) to Electric Admin.

Reductions made by budget team.

Total Reductions: \$102,000



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# LIBRARY

City Manager

Library Director

Other Services

Administrative Assistant

Passport Clerks (3)

Adult Services

Youth Services

Technical Services

Circulation Services

Asst Library Director - Librarian II

Head of Youth Services - Librarian II

Head of Technical Services - Librarian I

Head of Circulation - Librarian II

Librarian I

Librarian I  
1(FT) 1 (PT)

Library Asst

Library Clerk II

FT Library Asst

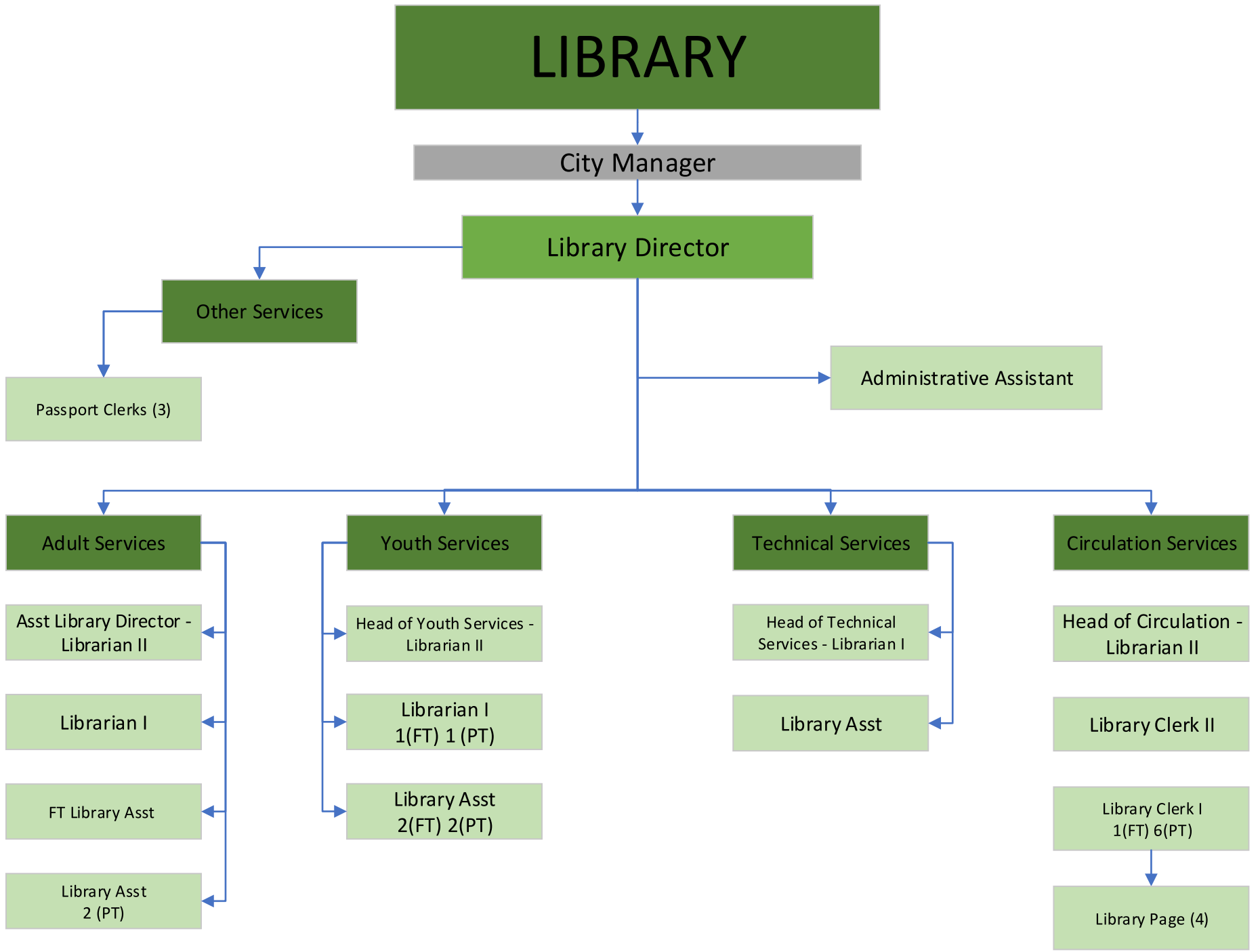
Library Asst  
2(FT) 2(PT)

Library Clerk I  
1(FT) 6(PT)

Library Asst  
2 (PT)

Library Page (4)

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**LIBRARY**  
100-13-15-11-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 926,832	\$ 878,400	\$ 878,400	\$ 918,100	\$ 918,100	5%
TEMPORARY HELP	206,634	368,100	368,100	372,300	372,300	1%
FICA TAXES	81,603	95,300	95,300	98,700	98,700	4%
HEALTH INSURANCE	253,582	275,600	275,600	281,800	281,800	2%
L I D INSURANCE	4,417	7,800	7,800	11,500	11,500	47%
WORKERS COMPENSATION	9,871	11,400	11,400	11,800	11,800	4%
PENSION	203,052	324,100	324,100	326,800	326,800	1%
OPEB	7,234	8,700	8,700	9,100	9,100	5%
<b>PERSONNEL COSTS</b>	<b>1,693,225</b>	<b>1,969,400</b>	<b>1,969,400</b>	<b>2,030,100</b>	<b>2,030,100</b>	<b>3%</b>
OFFICE SUPPLIES	-	-	-	-	-	0%
PROGRAM EXPENSES/SUPPLIES	6,000	6,000	6,000	6,000	6,000	0%
BOOKS	54,000	54,000	54,000	54,000	54,000	0%
SECURITY/SAFETY MATERIALS	313	1,300	1,300	1,800	1,800	38%
COMPUTER SOFTWARE	160	400	400	400	400	0%
COMPUTER HARDWARE	-	1,000	1,000	1,000	1,000	0%
CITY BLDG MAINT SUPPLIES	13,032	17,500	17,500	17,500	17,500	0%
WATER/SEWER	2,608	200	200	2,100	2,100	950%
<b>MATERIALS &amp; SUPPLIES</b>	<b>76,113</b>	<b>80,400</b>	<b>80,400</b>	<b>82,800</b>	<b>82,800</b>	<b>3%</b>
TELEPHONE/FAX	12,687	12,700	12,700	17,500	13,000	2%
ELECTRICITY	69,603	69,000	69,000	80,000	70,000	1%
HEATING OIL/GAS	13,148	21,500	21,500	21,500	21,500	0%
SUBSCRIPTIONS AND DUES	11,000	11,000	11,000	11,000	11,000	0%
CONTRACTUAL SERVICES	199,174	214,800	214,800	226,600	226,600	5%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>305,611</b>	<b>329,000</b>	<b>329,000</b>	<b>356,600</b>	<b>342,100</b>	<b>4%</b>
<b>OPERATING EXPENDITURES</b>	<b>2,074,949</b>	<b>2,378,800</b>	<b>2,378,800</b>	<b>2,469,500</b>	<b>2,455,000</b>	<b>3%</b>
CONSTRUCTION - PURCHASE	-	-	-	94,100	-	0%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,100</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,074,949</b>	<b>\$ 2,378,800</b>	<b>\$ 2,378,800</b>	<b>\$ 2,563,600</b>	<b>\$ 2,455,000</b>	<b>3%</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	

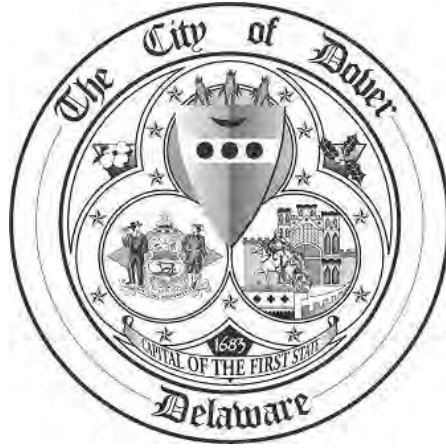
## Library

### Current Reductions:

- Removing \$94.1k Green Roof replacement from CIP – Construction (54031) – will be moved, with Council’s approval, to FY26 and paid for through other General Fund project savings.

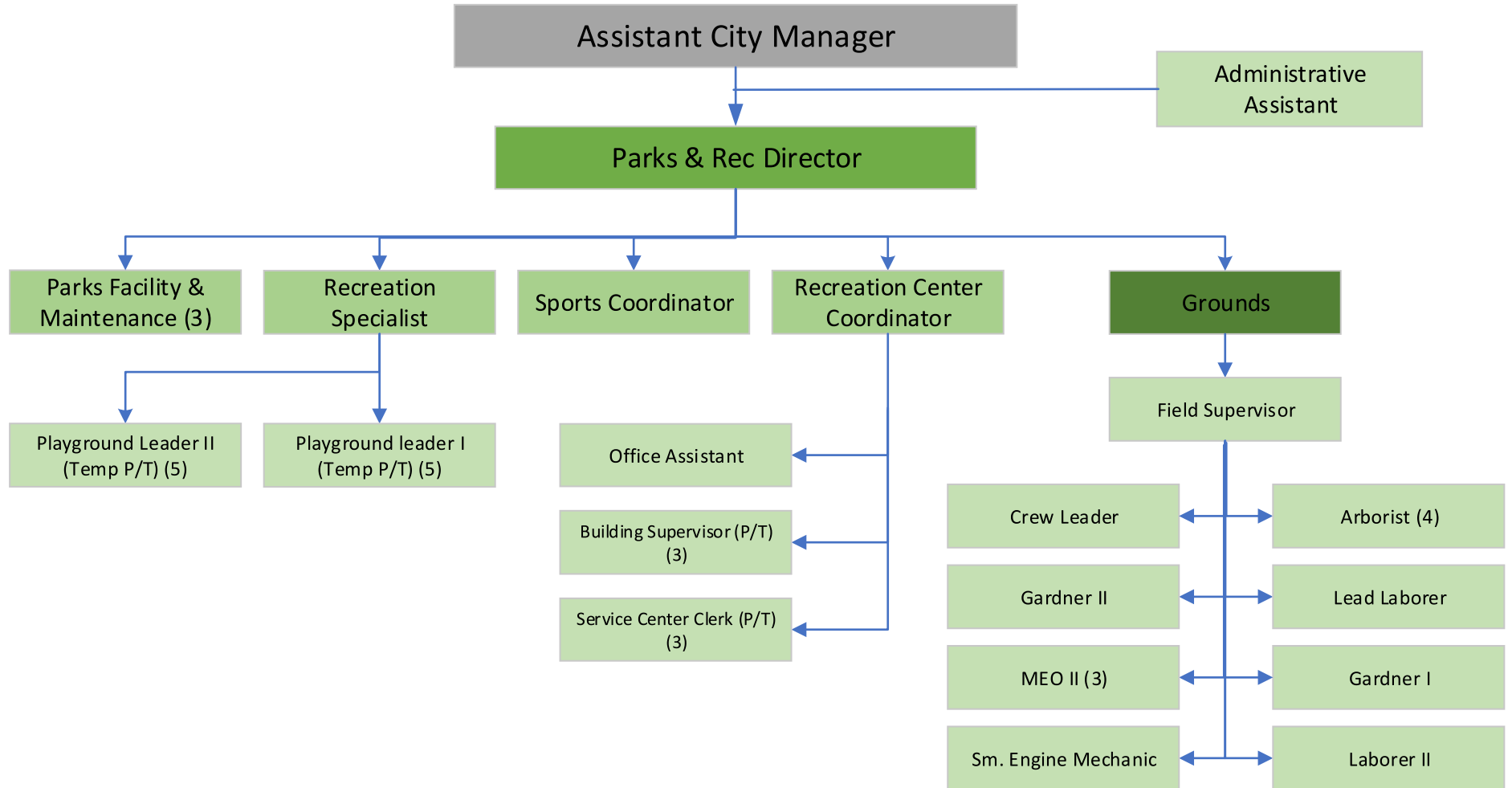
Reductions made by budget team.

Total Reductions: \$94,100



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# PARKS & RECREATION



RECREATION  
100-13-15-12-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 659,715	\$ 628,500	\$ 628,500	\$ 582,500	\$ 582,500	-7%
OVERTIME	18,119	10,000	10,000	10,500	10,500	5%
TEMPORARY HELP	118,133	180,900	180,900	186,600	186,600	3%
FICA TAXES	58,303	62,700	62,700	59,600	59,600	-5%
HEALTH INSURANCE	140,458	163,500	163,500	187,700	187,700	15%
L I D INSURANCE	3,177	6,300	6,300	7,800	7,800	24%
WORKERS COMPENSATION	15,479	11,000	11,000	11,200	11,200	2%
EDUCATIONAL ASSISTANCE	-	5,000	5,000	10,000	10,000	100%
PENSION	164,956	227,100	227,100	139,600	139,600	-39%
OPEB	5,594	5,700	5,700	5,000	5,000	-12%
<b>PERSONNEL COSTS</b>	<b>1,183,934</b>	<b>1,300,700</b>	<b>1,300,700</b>	<b>1,200,500</b>	<b>1,200,500</b>	<b>-8%</b>
FURNITURE/FIXTURES	989	1,000	1,000	4,500	4,500	350%
OFFICE SUPPLIES	2,172	2,500	2,500	2,800	2,800	12%
PRINTING AND DUPLICATING	2,692	3,500	3,500	4,000	4,000	14%
PROGRAM EXPENSES/SUPPLIES	57,957	60,000	60,000	65,000	60,000	0%
UNIFORMS/UNIFORM ALLOW	1,952	2,500	2,500	1,800	1,800	-28%
SECURITY/SAFETY MATERIALS	573	600	600	600	600	0%
SMALL TOOLS	1,470	1,500	1,500	1,500	1,500	0%
COMPUTER SOFTWARE	6,800	7,400	7,400	7,600	7,600	3%
COMPUTER HARDWARE	3,200	4,000	4,000	2,800	2,800	-30%
CITY BLDG MAINT SUPPLIES	8,888	10,400	10,400	16,900	16,900	63%
WATER/SEWER	1,863	2,800	2,800	5,000	5,000	79%
<b>MATERIALS &amp; SUPPLIES</b>	<b>88,557</b>	<b>96,200</b>	<b>96,200</b>	<b>112,500</b>	<b>107,500</b>	<b>12%</b>
TELEPHONE/FAX	5,588	5,500	5,500	5,800	5,800	5%
ELECTRICITY	58,762	70,000	70,000	73,000	73,000	4%
HEATING OIL/GAS	7,572	12,000	12,000	15,000	15,000	25%
SUBSCRIPTIONS AND DUES	3,011	3,000	3,000	3,000	3,000	0%
TRAINING/CONF/FOOD/TRAVEL	1,759	4,400	4,400	4,400	3,400	-23%
CONTRACTUAL SERVICES	147,158	146,500	124,000	159,500	137,000	-6%
OFF EQUIP/REPAIRS & MAINT	-	1,000	1,000	1,000	1,000	0%
GASOLINE	8,288	9,000	9,000	9,000	9,000	0%
MAINT. EQUIP REPAIRS/MAINT.	4,389	5,000	5,000	5,000	5,000	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>236,526</b>	<b>256,400</b>	<b>233,900</b>	<b>275,700</b>	<b>252,200</b>	<b>-2%</b>
<b>OPERATING EXPENDITURES</b>	<b>1,509,016</b>	<b>1,653,300</b>	<b>1,630,800</b>	<b>1,588,700</b>	<b>1,560,200</b>	<b>-6%</b>
OTHER EQUIP - PURCHASE	60,000	65,000	65,000	-	-	-100%
CONSTRUCTION - PURCHASE	407,690	265,000	1,840,200	-	-	-100%
<b>CAPITAL OUTLAY</b>	<b>467,690</b>	<b>330,000</b>	<b>1,905,200</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,976,706</b>	<b>\$ 1,983,300</b>	<b>\$ 3,536,000</b>	<b>\$ 1,588,700</b>	<b>\$ 1,560,200</b>	<b>-21%</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	

## Recreation

### Current Reductions:

- Reducing Program Expense/Supplies by \$5k removing t-shirts, duplicate bus trips, etc.
- Removing \$22.5k from Contractual Services (53031) for 4<sup>th</sup> of July and African American Festival (moved to Budget team at \$7.5k for 4<sup>th</sup> of July & \$10k for AAF).
- Removed Strategic Request for additional Office Assistant 2 position, at \$74k.

Reductions made by budget team.

Total Reductions: \$101,500

**GROUNDS**  
**100-12-18-51-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	%
						CHANGE
SALARIES	\$ 688,557	\$ 827,100	\$ 827,100	\$ 884,700	\$ 884,700	7%
OVERTIME	31,544	28,400	28,400	30,400	30,400	7%
FICA TAXES	51,901	65,400	65,400	70,000	70,000	7%
HEALTH INSURANCE	230,302	266,700	266,700	251,500	251,500	-6%
L I D INSURANCE	3,087	7,000	7,000	10,700	10,700	53%
WORKERS COMPENSATION	39,796	47,400	47,400	50,500	50,500	7%
PENSION	261,770	426,300	426,300	505,200	505,200	19%
OPEB	6,910	8,300	8,300	8,800	8,800	6%
<b>PERSONNEL COSTS</b>	<b>1,313,867</b>	<b>1,676,600</b>	<b>1,676,600</b>	<b>1,811,800</b>	<b>1,811,800</b>	<b>8%</b>
CUSTODIAL	356	400	400	400	400	0%
PROGRAM EXPENSES/SUPPLIES	61,193	61,000	61,000	63,500	60,000	-2%
UNIFORMS/UNIFORM ALLOW	7,665	9,200	9,200	6,900	6,900	-25%
SECURITY/SAFETY MATERIALS	2,624	2,700	2,700	2,900	2,900	7%
SMALL TOOLS	3,954	5,000	5,000	5,000	5,000	0%
COMPUTER HARDWARE	-	3,000	3,000	3,300	3,300	10%
SAND AND SALT	1,197	400	400	400	400	0%
CITY BLDG MAINT SUPPLIES	636	500	500	1,000	1,000	100%
WATER/SEWER	4,274	3,700	3,700	4,500	4,500	22%
<b>MATERIALS &amp; SUPPLIES</b>	<b>81,899</b>	<b>85,900</b>	<b>85,900</b>	<b>87,900</b>	<b>84,400</b>	<b>-2%</b>
TELEPHONE/FAX	1,063	1,100	1,100	1,100	1,100	0%
ELECTRICITY	6,796	5,500	5,500	6,200	6,200	13%
HEATING OIL/GAS	3,470	3,500	3,500	3,500	3,500	0%
SUBSCRIPTIONS AND DUES	100	100	100	100	100	0%
TRAINING/CONF/FOOD/TRAVEL	1,034	1,700	1,700	1,700	1,700	0%
CONTRACTUAL SERVICES	166,731	220,000	220,000	253,000	223,000	1%
ENVIRONMENTAL EXPENSES	-	900	900	900	900	0%
GASOLINE	22,694	37,000	37,000	37,000	30,000	-19%
MAINT EQUIP REPAIRS/MAINT	17,937	15,000	15,000	23,200	23,200	55%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>219,825</b>	<b>284,800</b>	<b>284,800</b>	<b>326,700</b>	<b>289,700</b>	<b>2%</b>
<b>OPERATING EXPENSES</b>	<b>1,615,592</b>	<b>2,047,300</b>	<b>2,047,300</b>	<b>2,226,400</b>	<b>2,185,900</b>	<b>7%</b>
TRUCKS - PURCHASE	70,806	85,000	81,900	-	-	-100%
MAINT EQUIP - PURCHASE	-	-	-	80,000	-	0%
<b>CAPITAL OUTLAY</b>	<b>70,806</b>	<b>85,000</b>	<b>81,900</b>	<b>80,000</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,686,398</b>	<b>\$ 2,132,300</b>	<b>\$ 2,129,200</b>	<b>\$ 2,306,400</b>	<b>\$ 2,185,900</b>	<b>3%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

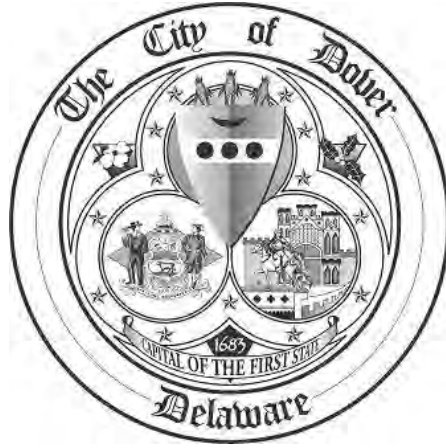
## Grounds

### Current Reductions:

- Reduced Christmas Tree lighting down by \$3.5k, to \$2,500 in Program Expense/Supplies (52026).
- Removed \$30k request for Dover Little League mowing from Contractual services (53031).
- Reduced Gasoline (\$7k) based on trending data.
- Pushing out \$15k mower trailer from Maintenance Equipment (54024) to FY28.
- Pushing out \$65k Kubota tractor replacement from Maintenance Equipment (54024) to FY28 and added repair expenses to operating budget.

Reductions made by budget team.

Total Reductions: \$120,500



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# 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

Inspector I

Licensing/Permitting  
Supervisor

Office Assistant II  
(2)

Code Enforcement

Inspector III

Inspector II (5)

PLANNING  
100-10-16-21-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 290,649	\$ 573,100	\$ 573,100	\$ 345,700	\$ 345,700	-40%
OVERTIME	9,720	13,000	13,000	11,300	11,300	-13%
TEMPORARY HELP	9,475	9,000	9,000	9,000	9,000	0%
FICA TAXES	22,372	44,700	44,700	27,800	27,800	-38%
HEALTH INSURANCE	68,436	127,200	127,200	84,600	84,600	-33%
L I D INSURANCE	1,420	4,800	4,800	4,300	4,300	-10%
WORKERS COMPENSATION	998	1,800	1,800	1,200	1,200	-33%
EDUCATIONAL ASSISTANCE	-	-	10,000	-	-	0%
PENSION	129,964	233,200	233,200	109,200	109,200	-53%
OPEB	2,855	5,200	5,200	3,400	3,400	-35%
COSTS ALLOCATED TO CDBG	(60,573)	(35,000)	(35,000)	(45,000)	(45,000)	29%
<b>PERSONNEL COSTS</b>	<b>475,317</b>	<b>977,000</b>	<b>987,000</b>	<b>551,500</b>	<b>551,500</b>	<b>-44%</b>
OFFICE SUPPLIES	3,976	5,200	5,200	5,200	5,200	0%
PRINTING AND DUPLICATING	6,014	5,700	5,700	5,700	5,700	0%
PROGRAM EXPENSES	-	11,000	11,000	11,000	11,000	0%
UNIFORMS/UNIFORM ALLOW	119	500	500	500	500	0%
BOOKS	-	900	900	900	900	0%
COMPUTER SOFTWARE	-	200	600	1,300	1,300	550%
COMPUTER HARDWARE	815	3,500	3,500	1,500	1,500	-57%
<b>MATERIALS &amp; SUPPLIES</b>	<b>11,494</b>	<b>27,000</b>	<b>27,400</b>	<b>26,100</b>	<b>26,100</b>	<b>-3%</b>
TELEPHONE/FAX	3,661	3,400	3,400	3,400	3,400	0%
ADVERTISEMENT	1,637	3,800	3,800	3,800	3,800	0%
SUBSCRIPTIONS AND DUES	1,000	2,200	2,200	2,800	2,800	27%
TRAINING/CONF/FOOD/TRAVEL	728	6,400	6,000	6,600	2,700	-58%
CONTRACTUAL SERVICES	131,643	60,000	60,000	60,000	175,000	192%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>138,668</b>	<b>75,800</b>	<b>75,400</b>	<b>76,600</b>	<b>187,700</b>	<b>148%</b>
<b>OPERATING EXPENDITURES</b>	<b>625,479</b>	<b>1,079,800</b>	<b>1,089,800</b>	<b>654,200</b>	<b>765,300</b>	<b>-29%</b>
AUTOMOBILES	-	-	-	35,000	-	0%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 625,479</b>	<b>\$ 1,079,800</b>	<b>\$ 1,089,800</b>	<b>\$ 689,200</b>	<b>\$ 765,300</b>	<b>-29%</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	

## Planning

### Current Reductions:

- Removed \$2k for local/regional training from Training/Conf/Food/Travel (53028).
- Removed \$400 for team building exercise from Training/Conf/Food/Travel (53028).
- Reduced Contractual Services (53031) by \$10k for Document Scanning.
- Removed \$35k vehicle from CIP – Automobiles (54022).
- Increased Contractual Services by \$115k for outside planning consulting.
- Froze Planning Dir. position salary & benefits for one year, estimated \$197k savings.
- Froze Planner 2 position salary & benefits for one year, estimated savings of \$112k.

Reductions submitted by department.

Total Reductions: \$241,400

**INSPECTIONS**  
**100-11-16-22-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 304,605	\$ 361,600	\$ 361,600	\$ 305,500	\$ 305,500	-16%
OVERTIME	10,223	13,000	13,000	14,300	14,300	10%
FICA TAXES	22,984	28,600	28,600	24,500	24,500	-14%
HEALTH INSURANCE	74,777	95,400	95,400	110,600	110,600	16%
L I D INSURANCE	1,300	3,000	3,000	3,700	3,700	23%
WORKERS COMPENSATION	1,591	1,900	1,900	1,500	1,500	-21%
PENSION	122,852	120,000	120,000	117,600	117,600	-2%
OPEB	2,747	3,600	3,600	3,000	3,000	-17%
<b>PERSONNEL COSTS</b>	<b>541,078</b>	<b>627,100</b>	<b>627,100</b>	<b>580,700</b>	<b>580,700</b>	<b>-7%</b>
PROGRAM EXPENSES/SUPPLIES	523	800	800	800	800	0%
UNIFORMS/UNIFORM ALLOW	1,353	2,200	2,200	1,900	1,900	-14%
BOOKS	944	1,500	1,500	1,500	1,500	0%
SECURITY/SAFETY MATERIALS	-	500	500	600	600	20%
COMPUTER SOFTWARE	-	-	-	600	600	100%
COMPUTER HARDWARE	725	3,700	3,700	1,900	1,900	-49%
<b>MATERIALS &amp; SUPPLIES</b>	<b>3,545</b>	<b>8,700</b>	<b>8,700</b>	<b>7,300</b>	<b>7,300</b>	<b>-16%</b>
TELEPHONE/FAX	5,132	5,100	5,100	6,600	6,600	29%
SUBSCRIPTIONS AND DUES	825	1,400	1,400	1,500	1,500	7%
TRAINING/CONF/FOOD/TRAVEL	673	7,400	7,100	7,400	6,200	-16%
CONTRACTUAL SERVICES	38,714	110,000	110,000	115,000	115,000	5%
OFF EQUIP/REPAIRS & MAINT	4,841	4,900	4,900	4,900	4,900	0%
GASOLINE	2,075	4,500	4,500	4,500	4,500	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>52,260</b>	<b>133,300</b>	<b>133,000</b>	<b>139,900</b>	<b>139,900</b>	<b>5%</b>
<b>OPERATING EXPENSES</b>	<b>596,883</b>	<b>769,100</b>	<b>768,800</b>	<b>727,900</b>	<b>727,900</b>	<b>22%</b>
AUTOMOBILES- PURCHASE	-	-	-	35,000	-	0%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 596,883</b>	<b>\$ 769,100</b>	<b>\$ 768,800</b>	<b>\$ 762,900</b>	<b>\$ 727,900</b>	<b>-5%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	

## Inspections

### Current Reductions:

- Froze Inspector 3 position salary & benefits for one year, estimated savings of \$110.3k.
- Contractual Services (53031) will stay at original requested level for outsourced inspections.

Reductions submitted by department.

Total Reductions: \$110,300

CODE ENFORCEMENT  
100-11-16-20-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 302,670	\$ 386,600	\$ 386,600	\$ 399,300	\$ 399,300	3%
OVERTIME	1,228	14,300	14,300	9,400	9,400	-34%
FICA TAXES	21,646	30,700	30,700	31,200	31,200	2%
HEALTH INSURANCE	101,826	117,400	117,400	101,900	101,900	-13%
L I D INSURANCE	1,597	3,300	3,300	4,900	4,900	48%
WORKERS COMPENSATION	3,489	2,700	2,700	2,800	2,800	4%
EDUCATIONAL ASSISTANCE	-	10,800	10,800	12,000	12,000	11%
PENSION	24,069	30,400	30,400	28,300	28,300	-7%
OPEB	3,013	3,900	3,900	4,000	4,000	3%
<b>PERSONNEL COSTS</b>	<b>459,537</b>	<b>600,100</b>	<b>600,100</b>	<b>593,800</b>	<b>593,800</b>	<b>-1%</b>
FURNITURE/FIXTURES	380	-	-	-	-	0%
PROGRAM EXPENSES/SUPPLIES	25,812	38,000	38,000	43,000	43,000	13%
UNIFORMS/UNIFORM ALLOW	5,211	4,500	4,500	2,600	2,600	-42%
BOOKS	581	900	900	400	400	-56%
SECURITY/SAFETY MATERIALS	-	3,000	3,000	3,000	3,000	0%
COMPUTER SOFTWARE	-	-	-	800	800	100%
COMPUTER HARDWARE	3,137	-	300	-	-	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>35,121</b>	<b>46,400</b>	<b>46,700</b>	<b>49,800</b>	<b>49,800</b>	<b>7%</b>
TELEPHONE/FAX	4,693	4,200	6,600	4,600	4,600	10%
SUBSCRIPTIONS AND DUES	70	400	400	400	400	0%
TRAINING/CONF/FOOD/TRAVEL	2,761	3,200	3,500	3,200	3,200	0%
DEMOLITION EXPENSES	136,462	480,000	297,000	430,000	200,000	-58%
GASOLINE	2,885	6,500	6,500	6,500	6,500	0%
RADIO REPAIRS/MAINTENANCE	2,287	2,900	1,200	-	-	-100%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>149,159</b>	<b>497,200</b>	<b>315,200</b>	<b>444,700</b>	<b>214,700</b>	<b>-57%</b>
<b>OPERATING EXPENDITURES</b>	<b>643,817</b>	<b>1,143,700</b>	<b>962,000</b>	<b>1,088,300</b>	<b>858,300</b>	<b>-25%</b>
AUTOMOBILES- PURCHASE	-	135,000	135,000	-	-	-100%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>135,000</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 643,817</b>	<b>\$ 1,278,700</b>	<b>\$ 1,097,000</b>	<b>\$ 1,088,300</b>	<b>\$ 858,300</b>	<b>-33%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	

## Code Enforcement

### Current Reductions:

- Reduced Demolition Expense (53062) by \$230k.

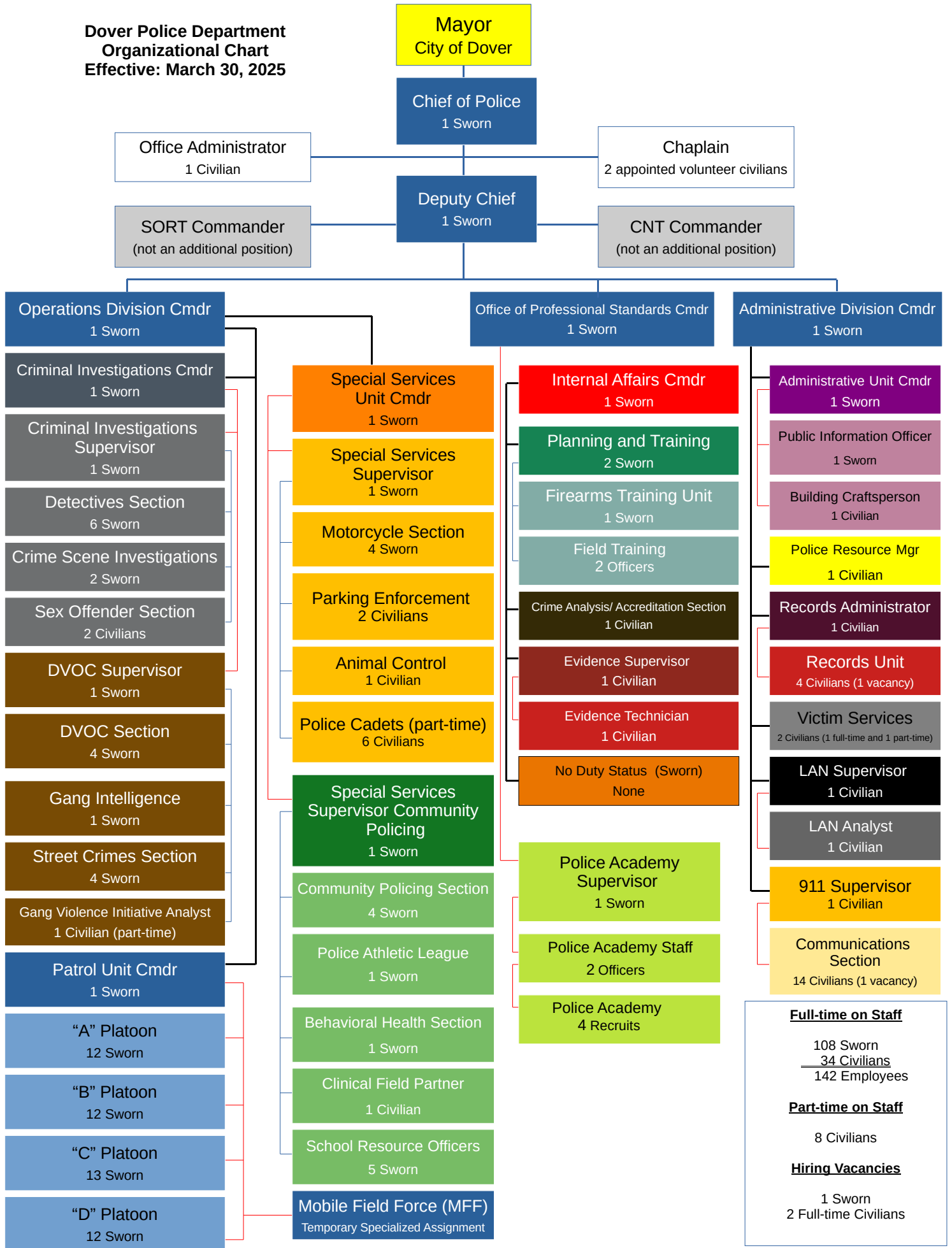
Reductions submitted by department.

Total Reductions: \$230,000



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**Dover Police Department  
Organizational Chart  
Effective: March 30, 2025**



POLICE - ADMINISTRATION  
100-11-17-00-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
FURNITURE/FIXTURES	\$ 4,024	\$ 3,200	\$ 3,200	\$ 3,500	\$ 3,500	9%
OFFICE SUPPLIES	8,986	10,000	10,000	10,000	10,000	0%
PRINTING AND DUPLICATING	13,974	14,000	14,000	14,000	10,000	-29%
PHOTOGRAPHIC	9,429	500	500	500	500	0%
CUSTODIAL	2,455	2,000	2,000	2,000	2,000	0%
PROGRAM EXPENSES/SUPPLIES	126,520	161,400	161,400	158,400	158,400	-2%
MEDICAL SUP & PHYSICALS	36,855	37,000	37,000	40,000	40,000	8%
UNIFORMS/UNIFORM ALLOW	180,427	211,600	207,400	217,600	180,000	-15%
SECURITY/SAFETY MATERIALS	1,128	1,200	1,200	1,200	1,200	0%
ANIMAL CARE EXPENSES	11,155	9,000	9,000	12,000	12,000	33%
COMPUTER SOFTWARE	8,185	12,000	12,000	12,000	12,000	0%
COMPUTER HARDWARE	19,291	21,700	21,700	51,700	51,700	138%
CITY BLDG MAINT SUPPLIES	67,203	67,000	71,200	67,000	67,000	0%
WATER/SEWER	5,714	5,500	5,500	5,500	5,500	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>495,346</b>	<b>556,100</b>	<b>556,100</b>	<b>595,400</b>	<b>553,800</b>	<b>0%</b>
TELEPHONE/FAX	69,451	86,200	86,200	86,200	86,200	0%
POSTAGE	50	200	200	400	400	100%
ELECTRICITY	86,443	94,000	94,000	104,000	104,000	11%
HEATING OIL/GAS	11,939	13,000	13,000	13,000	13,000	0%
ADVERTISEMENT	32,251	12,000	12,000	12,000	12,000	0%
INSURANCE	18,465	35,400	35,400	35,400	35,400	0%
SUBSCRIPTIONS AND DUES	9,838	11,000	11,000	17,600	17,600	60%
TRAINING/CONF/FOOD/TRAVEL	153,064	145,800	145,800	164,700	113,700	-22%
CONSULTING FEES/AUDIT FEES	22,590	42,600	42,600	42,600	42,600	0%
CONTRACTUAL SERVICES	189,744	197,500	197,500	207,700	207,700	5%
OFF EQUIP/REPAIRS & MAINT	56,838	66,600	66,600	66,600	66,600	0%
GASOLINE	235,032	300,000	300,000	300,000	250,000	-17%
AUTO REPAIRS/MAINTENANCE	61,891	60,000	60,000	60,000	60,000	0%
RADIO REPAIRS/MAINTENANCE	46,627	35,200	35,200	35,200	35,200	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>994,224</b>	<b>1,099,500</b>	<b>1,099,500</b>	<b>1,145,400</b>	<b>1,044,400</b>	<b>-5%</b>
<b>OPERATING EXPENDITURES</b>	<b>24,244,398</b>	<b>25,673,000</b>	<b>25,673,000</b>	<b>29,231,300</b>	<b>27,850,102</b>	<b>8%</b>
OFFICE EQUIPMENT PURCHASE	-	-	-	-	-	0%
AUTOMOBILES - PURCHASE	1,383,886	741,400	1,052,600	1,276,600	-	-100%
CONSTRUCTION - PURCHASE	479,326	435,000	510,000	720,700	670,700	54%
TRANSFER TO GENERAL FUND	-	-	-	-	-	0%
<b>CAPITAL OUTLAY</b>	<b>1,863,212</b>	<b>1,176,400</b>	<b>1,562,600</b>	<b>1,997,300</b>	<b>670,700</b>	<b>-43%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,107,610</b>	<b>\$ 26,849,400</b>	<b>\$ 27,235,600</b>	<b>\$ 31,228,600</b>	<b>\$ 28,520,802</b>	<b>5%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	145.0	145.0	145.0	147.0	147.0	
BUDGETED PART-TIME POSITIONS	7.0	7.0	7.0	7.0	7.0	
BUDGETED PART-TIME POSITIONS - GRANT FUNDED	-	-	-	1.0	1.0	

POLICE - CIVILIAN  
100-11-17-24-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	
SALARIES	\$ 2,338,815	\$ 2,577,100	\$ 2,577,100	\$ 2,629,800	\$ 2,629,800	2%
OVERTIME	234,176	187,900	187,900	217,900	217,900	16%
TEMPORARY HELP	-	182,200	182,200	269,500	269,500	48%
FICA TAXES	190,503	225,200	225,200	234,800	234,800	4%
HEALTH INSURANCE	481,076	567,400	567,400	512,900	512,900	-10%
L I D INSURANCE	9,262	30,400	30,400	29,800	29,800	-2%
WORKERS COMPENSATION	16,826	14,100	14,100	9,800	9,800	-30%
EDUCATIONAL ASSISTANCE	-	-	-	9,000	9,000	100%
PENSION	609,391	975,900	975,900	1,131,400	1,131,400	16%
OPEB	20,614	25,400	25,400	25,500	25,500	0%
<b>PERSONNEL COSTS</b>	<b>3,900,662</b>	<b>4,785,600</b>	<b>4,785,600</b>	<b>5,070,400</b>	<b>5,070,400</b>	<b>6%</b>
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	36	36	36	38	38	
BUDGETED PART-TIME POSITIONS	8	8	8	8	8	

POLICE - LAW ENFORCEMENT  
100-11-17-30-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	
SALARIES	11,010,400	11,250,700	11,250,700	13,312,000	12,379,700	10%
OVERTIME	1,062,973	962,700	962,700	1,220,400	1,220,400	27%
FICA TAXES	889,487	934,400	934,400	1,096,800	1,025,500	10%
HEALTH INSURANCE	2,304,782	2,386,300	2,386,300	2,408,500	2,408,500	1%
L I D INSURANCE	36,893	122,400	122,400	141,100	131,902	8%
WORKERS COMPENSATION	747,337	739,700	739,700	870,700	813,200	10%
EDUCATIONAL ASSISTANCE	45,683	131,300	131,300	112,200	112,200	-15%
PENSION	1,613,041	1,682,900	1,682,900	2,218,400	2,059,400	22%
OPEB	88,221	110,700	110,700	129,300	120,000	8%
<b>PERSONNEL COSTS</b>	<b>17,798,817</b>	<b>18,321,100</b>	<b>18,321,100</b>	<b>21,509,400</b>	<b>20,270,802</b>	<b>11%</b>
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	109	109	109	109	109	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

POLICE - EXTRA DUTY  
100-11-17-31-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	
SALARIES	925,639	800,000	800,000	800,000	800,000	0%
FICA TAXES	71,516	61,200	61,200	61,200	61,200	0%
WORKERS COMPENSATION	58,194	49,500	49,500	49,500	49,500	0%
OPEB	-	-	-	-	-	0%
<b>PERSONNEL COSTS</b>	<b>1,055,350</b>	<b>910,700</b>	<b>910,700</b>	<b>910,700</b>	<b>910,700</b>	<b>0%</b>
<b>TOTAL PERSONNEL COSTS</b>	<b>\$ 22,754,828</b>	<b>\$ 24,017,400</b>	<b>\$ 24,017,400</b>	<b>\$ 27,490,500</b>	<b>\$ 26,251,902</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	8.0	7.0	8.0	8.0	8.0	

## Police Department

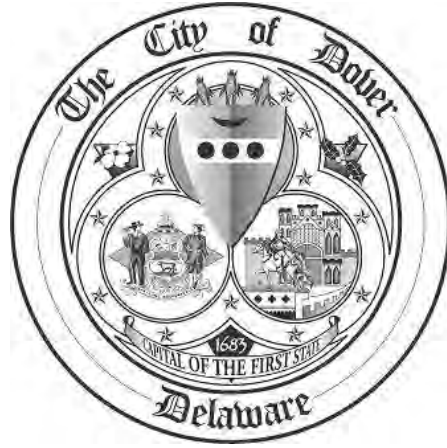
### Current Reductions:

- Reduced Printing & Duplicating (52023) by \$4k.
- Reduced Uniforms/Uniform Expense (52029) by \$20k for satisfactory ballistic vest replacements; reduced a further \$17.6 to FY25 levels.
- Training/Conf/Food/Travel (53028) reduced by \$22k for EVOG training location; reduced a further \$29k for recurring conferences (FBINAA NATIONAL & REGIONAL, INTERNATIONAL POLICE CHIEFS, DE POLICE CHIEFS, HNT, MAGLOCLLEN DRUG & GANG).
- Reduced Gasoline (53062) by \$50k based on prior actuals and trending data.
- Removed Strategic Request to promote (4) Communication Operators to Supervisors - \$20k.
- Removed Strategic Request for (4) Additional Officers, estimated \$450k in Personnel costs.
- Removed Strategic Request for 16<sup>th</sup> Communication Operator at estimated \$79k.
- Removed Strategic Request for additional LAN Operator at estimated \$85.8k.
- Reduced Vehicles by \$581.1k for CIP Automobiles (54022) – this represents (7) Tahoes and (1) motorcycle.

- Removing (1) \$50k drone from CIP – Construction (54031); to be purchased with PD 911 Revenue.
- Removed remaining (10) vehicles (54022) at savings of \$695.5k.

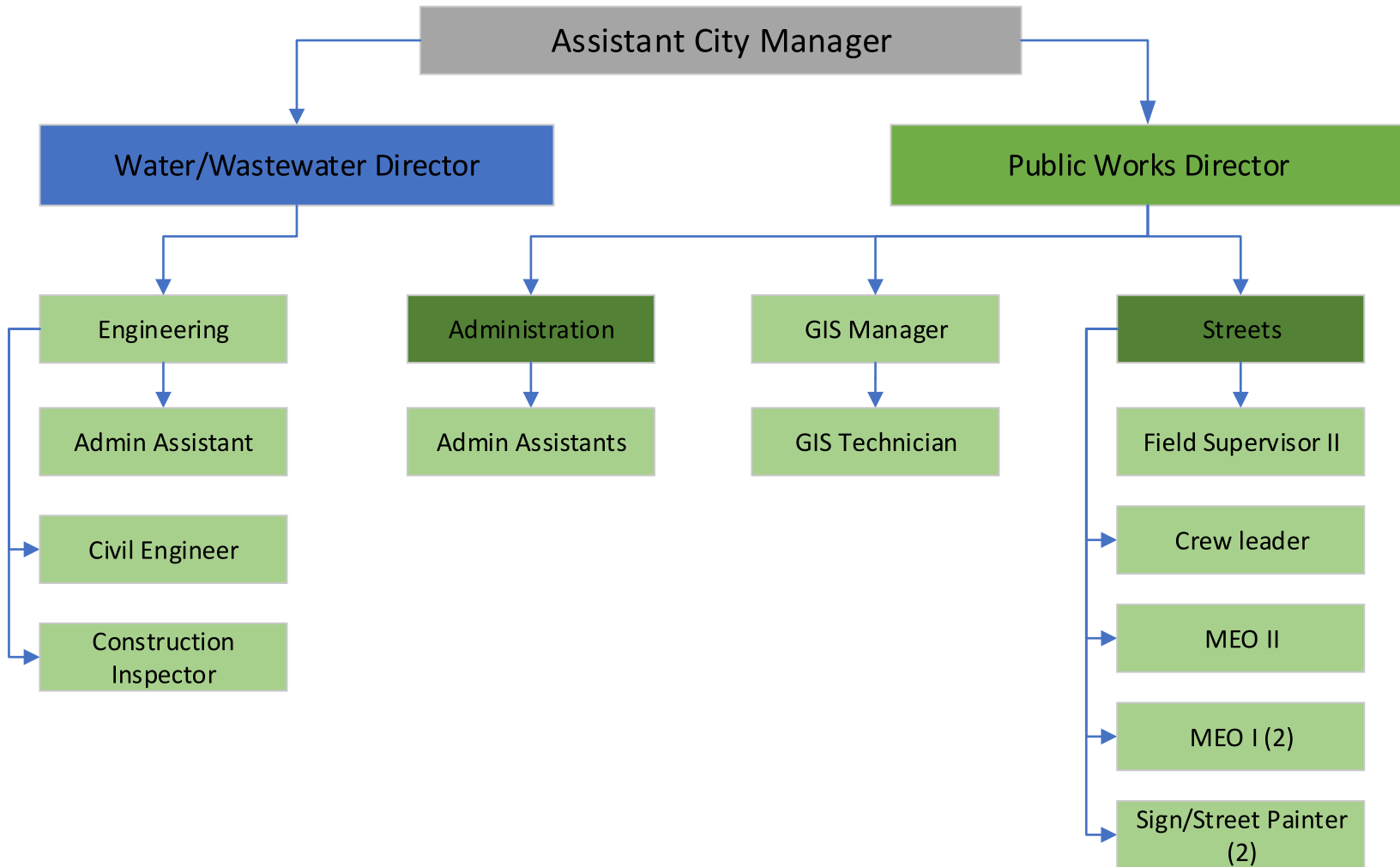
Reductions submitted by department and budget team.

Total Reductions: \$2,104,000



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# PUBLIC WORKS



**PUBLIC WORKS - ADMINISTRATION**  
**100-12-18-10-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 357,597	\$ 314,800	\$ 314,800	\$ 332,600	\$ 332,600	6%
OVERTIME	-	400	400	600	600	50%
FICA TAXES	24,444	24,100	24,100	25,500	25,500	6%
HEALTH INSURANCE	112,804	101,200	101,200	103,400	103,400	2%
L I D INSURANCE	1,903	3,100	3,100	4,500	4,500	45%
WORKERS COMPENSATION	1,112	1,000	1,000	1,100	1,100	10%
EDUCATIONAL ASSISTANCE	-	4,800	4,800	4,800	4,800	0%
PENSION	148,022	244,200	244,200	248,200	248,200	2%
OPEB	3,432	3,100	3,100	3,300	3,300	6%
<b>PERSONNEL COSTS</b>	<b>649,315</b>	<b>696,700</b>	<b>696,700</b>	<b>724,000</b>	<b>724,000</b>	<b>4%</b>
FURNITURE/FIXTURES	6,150	10,000	10,000	1,000	1,000	-90%
OFFICE SUPPLIES	2,051	2,800	2,800	2,800	2,800	0%
PRINTING AND DUPLICATING	5,646	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	1,958	-	-	500	500	100%
COMPUTER HARDWARE	2,796	2,700	2,700	-	-	-100%
<b>MATERIALS &amp; SUPPLIES</b>	<b>18,601</b>	<b>24,000</b>	<b>24,000</b>	<b>12,800</b>	<b>12,800</b>	<b>-47%</b>
TELEPHONE/FAX	3,625	3,800	3,800	3,800	3,800	0%
SUBSCRIPTIONS AND DUES	614	600	600	1,000	1,000	67%
TRAINING/CONF/FOOD/TRAVEL	631	1,600	1,600	2,700	1,000	-38%
CONTRACTUAL SERVICES	-	15,600	15,600	16,300	16,300	4%
GASOLINE	424	600	600	600	600	0%
RADIO REPAIRS/MAINTENANCE	391	600	600	600	600	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>5,693</b>	<b>22,800</b>	<b>22,800</b>	<b>25,000</b>	<b>23,300</b>	<b>2%</b>
<b>OPERATING EXPENDITURES</b>	<b>673,609</b>	<b>743,500</b>	<b>743,500</b>	<b>761,800</b>	<b>760,100</b>	<b>2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 673,609</b>	<b>\$ 743,500</b>	<b>\$ 743,500</b>	<b>\$ 761,800</b>	<b>\$ 760,100</b>	<b>2%</b>

**PERSONNEL**

BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
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Public Works Admin.

Current Reductions:

- Reduced Training/Conf/Food/Travel (53028) by \$1.7k, removing GPN conference.

Reductions made by budget team.

Total Reductions: \$1,700

GENERAL FUND ENGINEERING  
100-12-26-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 138,419	\$ 149,700	\$ 149,700	\$ 149,200	\$ 149,200	0%
OVERTIME	1,985	2,500	2,500	2,700	2,700	8%
FICA TAXES	10,061	11,700	11,700	11,700	11,700	0%
HEALTH INSURANCE	47,753	48,500	48,500	33,200	33,200	-32%
L I D INSURANCE	608	1,200	1,200	1,500	1,500	25%
WORKERS COMPENSATION	951	1,000	1,000	1,000	1,000	0%
PENSION	8,510	9,000	9,000	11,300	11,300	26%
OPEB	1,379	1,500	1,500	1,500	1,500	0%
<b>PERSONNEL COSTS</b>	<b>209,666</b>	<b>225,100</b>	<b>225,100</b>	<b>212,100</b>	<b>212,100</b>	<b>-6%</b>
UNIFORMS/UNIFORM ALLOW	836	1,100	1,100	800	800	-27%
SECURITY/SAFETY MATERIALS	55	100	100	100	100	0%
SMALL TOOLS	2,419	1,800	1,800	200	200	-89%
COMPUTER SOFTWARE	10,715	11,000	11,000	11,900	11,900	8%
COMPUTER HARDWARE	2,459	1,400	1,400	-	-	-100%
<b>MATERIALS &amp; SUPPLIES</b>	<b>16,484</b>	<b>15,400</b>	<b>15,400</b>	<b>13,000</b>	<b>13,000</b>	<b>-16%</b>
TELEPHONE/FAX	1,671	1,900	1,900	1,900	1,900	0%
TRAINING/CONF/FOOD/TRAVEL	-	400	400	400	-	-100%
CONTRACTUAL SERVICES	44,620	59,000	59,000	55,000	40,000	-32%
GASOLINE	1,306	1,500	1,500	1,500	1,500	0%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>47,597</b>	<b>63,000</b>	<b>63,000</b>	<b>59,000</b>	<b>43,600</b>	<b>-31%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 273,747</b>	<b>\$ 344,822</b>	<b>\$ 303,500</b>	<b>\$ 284,100</b>	<b>\$ 268,700</b>	<b>-22%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	2.0	2.0	2.0	2.0	2.0	

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## General Fund Engineering

### Current Reductions:

- Removed \$400 from Training/Conf/Food/Travel (53028).
- Reduced Contractual Services (53031) by \$15k.

Reductions submitted by department.

Total Reductions: \$15,400

**STREETS**  
**100-12-18-35-000**

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	% CHANGE
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	
SALARIES	\$ 360,038	\$ 389,000	\$ 389,000	\$ 421,200	\$ 421,200	8%
OVERTIME	11,335	13,200	13,200	11,400	11,400	-14%
FICA TAXES	27,859	30,800	30,800	33,100	33,100	7%
HEALTH INSURANCE	79,510	92,800	92,800	94,800	94,800	2%
L I D INSURANCE	2,006	3,400	3,400	5,100	5,100	50%
WORKERS COMPENSATION	20,583	22,300	22,300	23,600	23,600	6%
PENSION	73,949	118,600	118,600	124,000	124,000	5%
OPEB	3,591	3,900	3,900	4,100	4,100	5%
<b>PERSONNEL COSTS</b>	<b>578,871</b>	<b>674,000</b>	<b>674,000</b>	<b>717,300</b>	<b>717,300</b>	<b>6%</b>
PROGRAM EXPENSES/SUPPLIES	7,527	8,000	8,000	11,000	8,000	0%
UNIFORMS/UNIFORM ALLOW	3,501	4,800	4,800	4,800	4,800	0%
SECURITY/SAFETY MATERIALS	2,213	3,400	3,400	3,400	3,400	0%
SMALL TOOLS	3,063	4,000	4,000	4,000	4,000	0%
COMPUTER HARDWARE	1,820	-	-	1,000	-	0%
STREET REPAIRING MATERIAL	41,511	31,000	40,200	31,000	31,000	0%
STREET SIGNS/MARKING	28,241	28,000	28,000	28,000	25,600	-9%
SAND AND SALT	-	1,900	-	1,900	1,900	0%
CITY BLDG MAINT SUPPLIES	64	200	200	200	200	0%
STORM CONTINGENCY	-	100,000	172,000	100,000	100,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>153,523</b>	<b>181,300</b>	<b>260,600</b>	<b>185,300</b>	<b>178,900</b>	<b>-1%</b>
TELEPHONE/FAX	881	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	1,975	300	300	500	500	67%
CONSULTING FEES	-	1,000	-	1,000	1,000	0%
CONTRACTUAL SERVICES	14,961	12,000	15,500	14,000	12,000	0%
GASOLINE	16,235	20,000	20,000	20,000	20,000	0%
MAINT EPUIP REPAIRS/MAINT	5,212	6,700	6,700	6,700	6,700	0%
RADIO REPAIRS/MAINTENANCE	2,738	3,600	3,600	3,600	3,600	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>42,003</b>	<b>44,500</b>	<b>47,000</b>	<b>46,700</b>	<b>44,700</b>	<b>0%</b>
<b>OPERATING EXPENDITURES</b>	<b>774,396</b>	<b>899,800</b>	<b>981,600</b>	<b>949,300</b>	<b>940,900</b>	<b>5%</b>
OTHER EPUIPMENT PURCHASE	146,916	240,000	240,000	127,500	-	-100%
CONSTRUCTION - PURCHASE	1,678,440	2,520,000	2,978,100	2,646,000	1,426,000	-43%
<b>CAPITAL OUTLAY</b>	<b>2,017,310</b>	<b>2,870,000</b>	<b>3,652,600</b>	<b>2,773,500</b>	<b>1,426,000</b>	<b>-50%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,791,706</b>	<b>\$ 3,769,800</b>	<b>\$ 4,634,200</b>	<b>\$ 3,722,800</b>	<b>\$ 2,366,900</b>	<b>-37%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	7.0	7.0	7.0	7.0	7.0	

## Streets

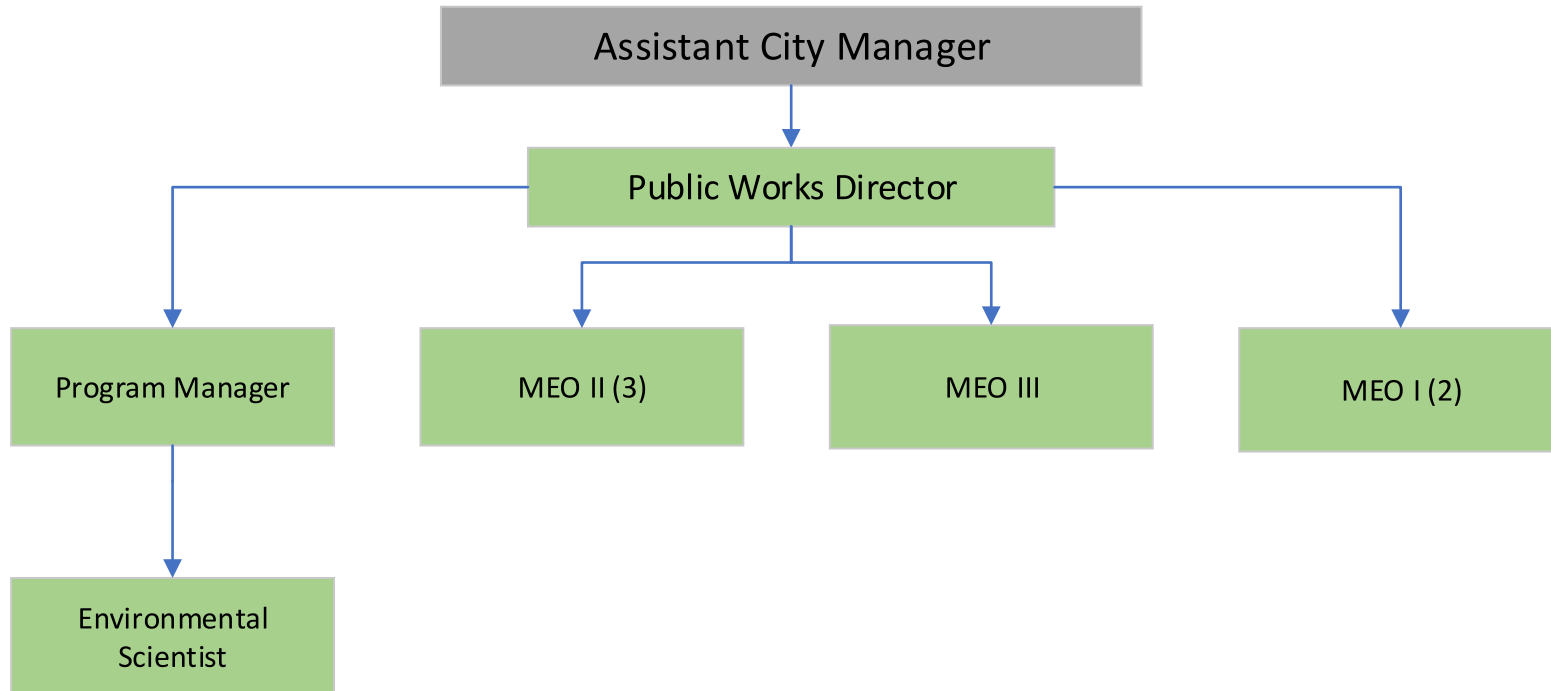
### Current Reductions:

- Reduced \$3k for manhole protection rings from Program Expense/Supplies (52026).
- Removed \$1k for laptop from Computer Hardware (52038).
- Reduced Street Signs/Marking by \$2.4k for feedback-sign refurbishment.
- Contractual Services reduced \$2k, setting sidewalk grinding back to FY26 levels.
- Removed CIP projects for community sign refurbishment, \$20k and \$1.2M Street Program project from Construction (54031).
- Pushing out \$27.5k for grapple vehicle in Other Equipment (54025) to FY28.
- Pushing out \$79.3k for skid steer in Other Equipment (54025) to FY28.
- Pushing out \$11.5k for trailer in Other Equipment (54025) to FY28.
- Pushing out \$9.2k for trailer in Other Equipment (54025) to FY28.

Reductions submitted by department.

Total Reductions: \$1,335,900

# STORMWATER



STORMWATER  
100-12-18-60-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 369,638	\$ 424,200	\$ 424,200	\$ 423,900	\$ 423,900	0%
OVERTIME	6,893	10,200	10,200	9,800	9,800	-4%
FICA TAXES	27,861	33,200	33,200	33,200	33,200	0%
HEALTH INSURANCE	111,220	120,300	120,300	137,300	137,300	14%
L I D INSURANCE	1,841	4,100	4,100	5,700	5,700	39%
WORKERS COMPENSATION	15,253	18,100	18,100	17,700	17,700	-2%
PENSION	26,796	31,900	31,900	31,300	31,300	-2%
OPEB	3,662	4,200	4,200	4,200	4,200	0%
<b>PERSONNEL COSTS</b>	<b>563,164</b>	<b>646,200</b>	<b>646,200</b>	<b>663,100</b>	<b>663,100</b>	<b>3%</b>
PROGRAM EXPENSES/SUPPLIES	27,173	38,500	38,500	38,500	26,000	-32%
UNIFORMS/UNIFORM ALLOW	3,679	5,000	5,000	5,000	5,000	0%
SECURITY/SAFETY MATERIALS	702	1,000	1,000	1,000	1,000	0%
SMALL TOOLS	2,255	3,500	3,500	3,500	3,500	0%
COMPUTER SOFTWARE	-	-	-	300	300	100%
STREET CLEANING SUPPLIES	6,934	6,000	6,000	6,000	6,000	0%
STORM SEWER SUPPLIES	31,704	25,000	25,000	25,000	25,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>72,448</b>	<b>79,000</b>	<b>79,000</b>	<b>79,300</b>	<b>66,800</b>	<b>-15%</b>
TELEPHONE/FAX	883	900	900	900	900	0%
ADVERTISEMENT	1,100	2,100	2,100	2,100	2,100	0%
TRAINING/CONF/FOOD/TRAVEL	2,376	2,100	1,100	2,000	1,500	-29%
CONSULTING FEES	51	39,400	29,800	10,000	10,000	-75%
CONTRACTUAL SERVICES	136,951	254,700	254,700	258,700	252,700	-1%
ENVIRONMENTAL EXPENSES	2,000	2,000	2,000	2,000	2,000	0%
AGENCY BILLING-TEMP HELP	18,736	30,000	20,800	30,000	30,000	0%
GASOLINE	27,420	35,000	35,000	35,000	35,000	0%
MAINT EPUIP REPAIRS/MAINT	15,286	10,000	10,000	10,000	10,000	0%
RADIO REPAIRS/MAINTENANCE	2,347	3,500	3,500	3,500	3,500	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>207,149</b>	<b>379,700</b>	<b>359,900</b>	<b>354,200</b>	<b>347,700</b>	<b>-8%</b>
<b>OPERATING EXPENDITURES</b>	<b>842,761</b>	<b>1,104,900</b>	<b>1,085,100</b>	<b>1,096,600</b>	<b>1,077,600</b>	<b>-2%</b>
TRUCKS - PURCHASE	287,326	-	-	926,000	60,000	100%
CONSTRUCTION - PURCHASE	662,810	3,124,000	6,093,700	10,427,500	10,219,500	227%
<b>CAPITAL OUTLAY</b>	<b>950,137</b>	<b>3,124,000</b>	<b>6,093,700</b>	<b>11,353,500</b>	<b>10,279,500</b>	<b>229%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,792,897</b>	<b>\$ 4,228,900</b>	<b>\$ 7,178,800</b>	<b>\$ 12,450,100</b>	<b>\$ 11,357,100</b>	<b>169%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	8.0	8.0	8.0	8.0	8.0	

## Stormwater

### Current Reductions:

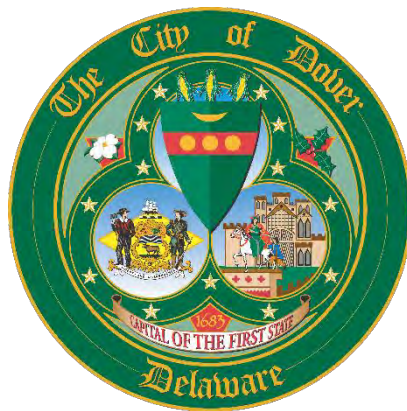
- Reduced public outreach by \$8k, weather sampling/spills inventory by \$1k, and \$3.5k from pond maintenance for a total reduction of \$12.5k in Program Expense/Supplies (52026).
- Reduced KCI collections in Contractual Services (53031) by \$6k.
- Removed CIP projects - \$20k for Greens of Dover/Lamplighter Lane SW improvements, reduced Emergency SW Repairs by \$38k and pushed out, until FY28, \$140k for West Street Flooding design from Construction (54031).
- Pushed out \$384.2k street sweeper in Trucks (54023) to FY28.
- Pushed out \$304.3k leaf vac truck in Trucks (54023) to FY28.
- Pushed out \$237.5k dump truck in Trucks (54023) to FY29.
- Increasing Trucks (54023) by \$60k to replace the engine in the held dump truck.

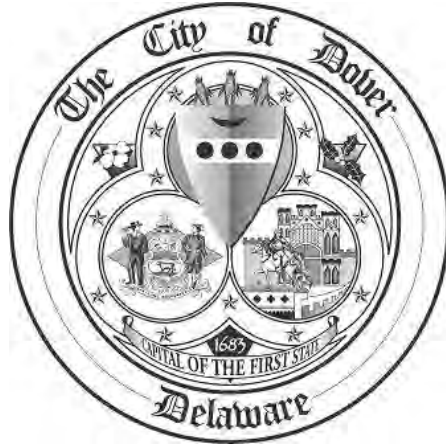
- Removing \$10k parkway grate replacement from CIP –Construction (54031).
- Reduced Training/Conf/Food/Travel (53028) by \$500.

Reductions submitted by department and budget team.

Total Reductions: \$1,093,000

# SANITATION





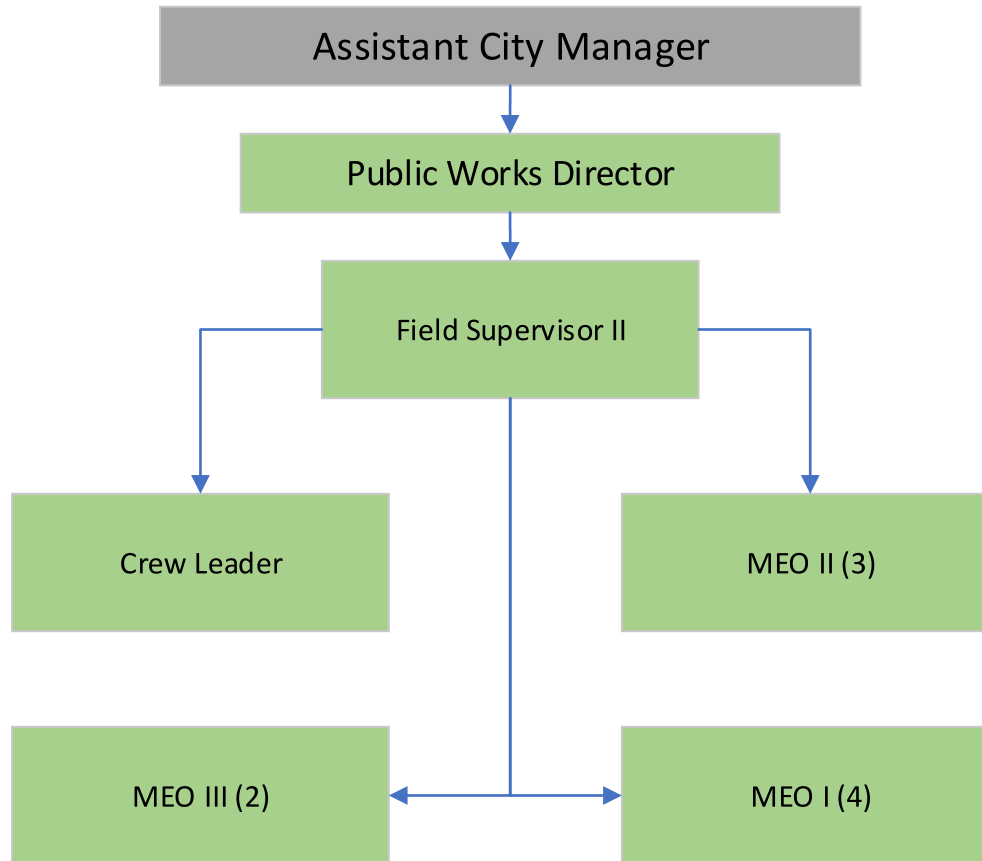
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**SANITATION**  
FUND BUDGET  
REVIEW  
Fiscal Year 202**6**-202**7**



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# SANITATION



**SANITATION**  
**100-12-18-50-000**

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 547,291	\$ 638,900	\$ 638,900	\$ 642,700	\$ 642,700	1%
OVERTIME	16,389	17,000	17,000	17,000	17,000	0%
FICA TAXES	40,620	50,200	50,200	50,400	50,400	0%
HEALTH INSURANCE	168,903	205,500	205,500	210,700	210,700	3%
L I D INSURANCE	2,807	5,600	5,600	8,000	8,000	43%
WORKERS COMPENSATION	31,182	36,200	36,200	36,400	36,400	1%
PENSION	195,945	331,400	331,400	229,800	229,800	-31%
OPEB	5,462	6,400	6,400	6,400	6,400	0%
<b>PERSONNEL COSTS</b>	<b>1,008,599</b>	<b>1,291,200</b>	<b>1,291,200</b>	<b>1,201,400</b>	<b>1,201,400</b>	<b>-7%</b>
OFFICE SUPPLIES	-	-	-	300	300	0%
PROGRAM EXPENSES/SUPPLIES	45,779	44,000	44,000	44,000	44,000	0%
UNIFORMS/UNIFORM ALLOW	4,931	7,100	7,100	5,500	5,500	-23%
SECURITY/SAFETY MATERIALS	1,392	1,700	1,700	1,700	1,700	0%
SMALL TOOLS	475	500	500	500	500	0%
CITY BLDG MAINT SUPPLIES	885	500	500	500	500	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>53,462</b>	<b>53,800</b>	<b>53,800</b>	<b>52,500</b>	<b>52,500</b>	<b>-3%</b>
TELEPHONE/FAX	545	600	600	600	600	0%
ADVERTISEMENT	6,400	6,800	6,800	6,900	6,900	1%
TRAINING/CONF/FOOD/TRAVEL	-	800	800	800	800	0%
CONTRACTUAL SERVICES	1,477,687	1,734,600	1,734,600	1,756,300	1,756,300	1%
ENVIRONMENTAL EXPENSES	393	2,000	2,000	2,000	2,000	0%
AGENCY BILLING-TEMP HELP	69,815	58,500	58,500	58,500	58,500	0%
GASOLINE	78,949	134,000	134,000	114,000	114,000	-15%
MAINT EQUIP REPAIRS/MAINT	4,695	2,000	2,000	5,000	5,000	150%
RADIO REPAIRS/MAINTENANCE	3,130	4,200	4,200	4,200	4,200	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>1,644,779</b>	<b>1,943,500</b>	<b>1,943,500</b>	<b>1,948,300</b>	<b>1,948,300</b>	<b>0%</b>
<b>OPERATING EXPENSES</b>	<b>2,706,840</b>	<b>3,288,500</b>	<b>3,288,500</b>	<b>3,202,200</b>	<b>3,202,200</b>	<b>-3%</b>
TRUCKS - PURCHASE	437,608	735,000	1,474,000	477,000	477,000	-35%
<b>CAPITAL OUTLAY</b>	<b>437,608</b>	<b>735,000</b>	<b>1,474,000</b>	<b>477,000</b>	<b>477,000</b>	<b>-35%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,144,448</b>	<b>\$4,023,500</b>	<b>\$4,762,500</b>	<b>\$3,679,200</b>	<b>\$ 3,679,200</b>	<b>-23%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	

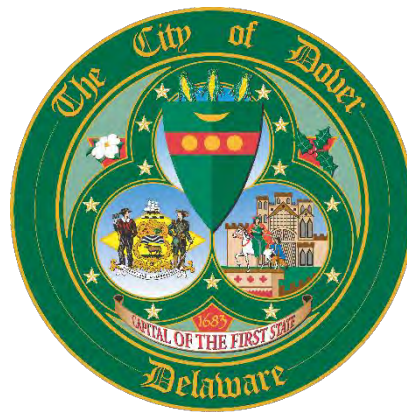
# PUBLIC UTILITIES WATER

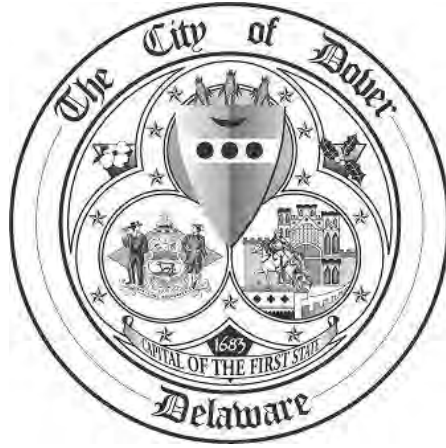
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*WATER ENGINEERING & INSPECTIONS*

*WATER MAINTENANCE*

*WATER TREATMENT PLANT*





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**WATER FUND**  
BUDGET REVIEW  
Fiscal Year 202**6**-202**7**



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# WATER

Assistant City Manager

Water & Wastewater Director

Water Production Manager

Engineering

Water Maintenance

Water Treatment & Production

Water Civil Engineer

Water/Wastewater  
Maintenance Supervisor

Water Production  
Supervisor

Construction  
Manager

Utility Construction  
Crew Leader

WTP Operator II (4)

HEO I

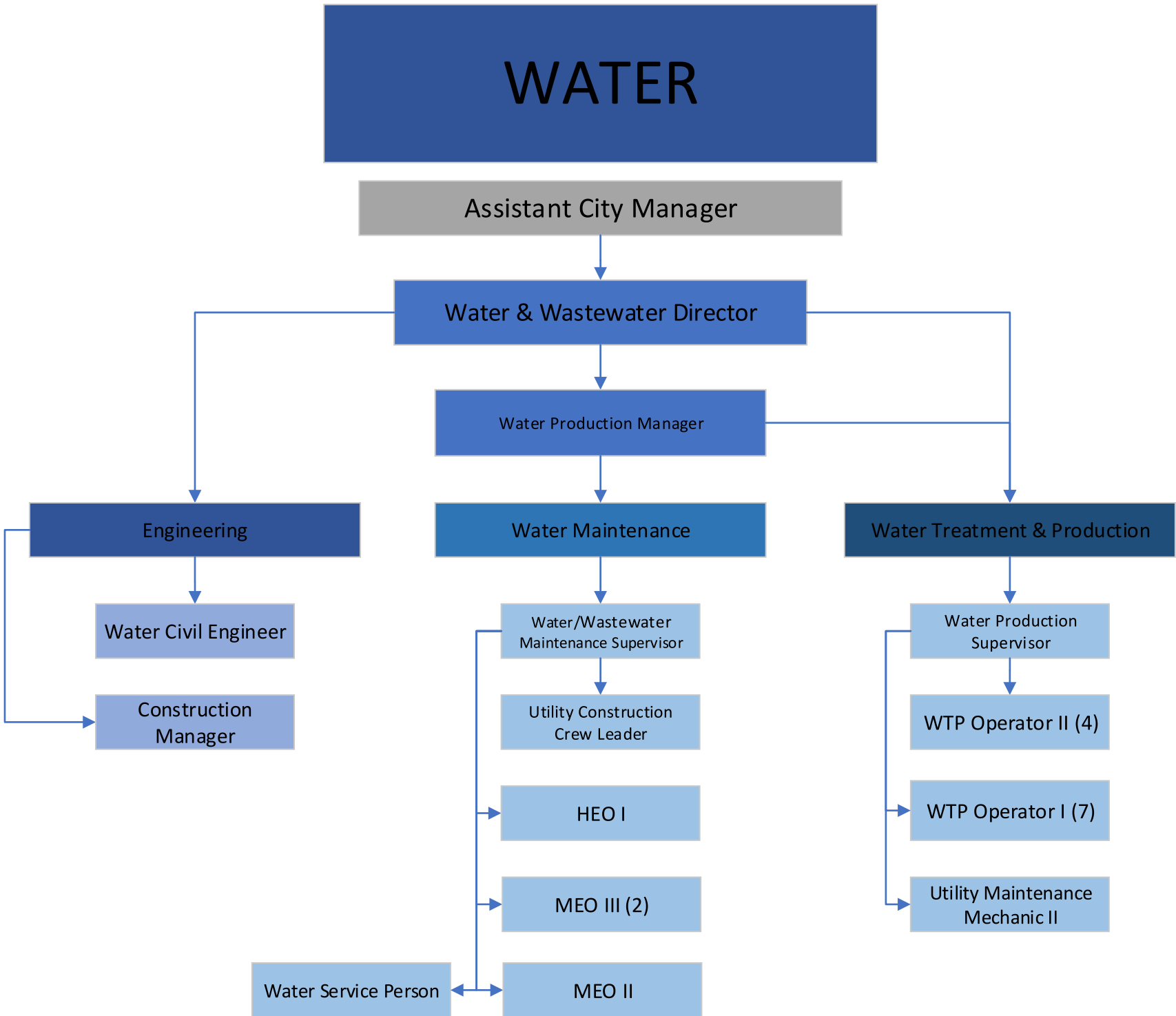
WTP Operator I (7)

MEO III (2)

Utility Maintenance  
Mechanic II

Water Service Person

MEO II



**WATER ENGINEERING**  
**400-40-26-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 208,836	\$ 239,300	\$ 239,300	\$ 250,600	\$ 250,600	5%
FICA TAXES	9,209	15,500	15,500	16,100	16,100	4%
HEALTH INSURANCE	33,535	33,600	33,600	41,200	41,200	23%
L I D INSURANCE	861	1,800	1,800	2,800	2,800	56%
WORKERS COMPENSATION	8,972	9,300	9,300	9,600	9,600	3%
EDUCATIONAL ASSISTANCE	-	9,900	9,900	8,400	8,400	-15%
PENSION	57,383	39,000	39,000	26,700	26,700	-32%
OPEB	2,048	2,000	2,000	2,100	2,100	5%
<b>PERSONNEL COSTS</b>	<b>320,844</b>	<b>350,400</b>	<b>350,400</b>	<b>357,500</b>	<b>357,500</b>	<b>2%</b>
OFFICE SUPPLIES	2,638	5,500	5,500	2,000	1,500	-73%
UNIFORMS/UNIFORM ALLOW	509	600	600	600	600	0%
BOOKS	-	300	300	300	-	-100%
SECURITY/SAFETY MATERIALS	34	100	100	100	100	0%
SMALL TOOLS	-	200	200	200	200	0%
COMPUTER SOFTWARE	15,882	33,500	33,500	35,200	35,200	5%
<b>MATERIALS &amp; SUPPLIES</b>	<b>19,064</b>	<b>41,600</b>	<b>41,600</b>	<b>38,400</b>	<b>37,600</b>	<b>-10%</b>
TELEPHONE/FAX	1,785	1,900	1,900	1,900	1,900	0%
SUBSCRIPTIONS AND DUES	701	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	65	1,600	1,600	1,400	600	-63%
CONTRACTUAL SERVICES	45,565	18,000	18,000	36,500	36,500	103%
GASOLINE	1,892	2,000	2,000	2,000	2,000	0%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>50,007</b>	<b>24,600</b>	<b>24,600</b>	<b>42,900</b>	<b>42,100</b>	<b>71%</b>
<b>OPERATING EXPENDITURES</b>	<b>389,914</b>	<b>416,600</b>	<b>416,600</b>	<b>438,800</b>	<b>437,200</b>	<b>5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 415,527</b>	<b>\$ 416,600</b>	<b>\$ 416,600</b>	<b>\$ 438,800</b>	<b>\$ 437,200</b>	<b>5%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	2.5	2.5	2.5	2.5	2.5	

## Water Engineering

### Current Reductions:

- Reduced Office Supplies (52022) by \$500.
- Reduced Books (52031) by \$300.
- Reduced Training/Conf/Food/Travel (53028) by \$800.

Reductions submitted by department and budget team.

Total Reductions: \$1,600

**WATER MAINTENANCE**  
**400-40-68-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 418,175	\$ 497,800	\$ 497,800	\$ 526,600	\$ 526,600	6%
OVERTIME	19,443	16,700	16,700	20,000	20,000	20%
FICA TAXES	32,084	39,300	39,300	41,800	41,800	6%
HEALTH INSURANCE	91,576	122,700	122,700	117,900	117,900	-4%
L I D INSURANCE	2,068	4,100	4,100	6,300	6,300	54%
WORKERS COMPENSATION	22,314	28,500	28,500	30,300	30,300	6%
PENSION	95,629	104,200	104,200	111,300	111,300	7%
OPEB	1,943	4,800	4,800	5,100	5,100	6%
<b>PERSONNEL COSTS</b>	<b>683,233</b>	<b>818,100</b>	<b>818,100</b>	<b>859,300</b>	<b>859,300</b>	<b>5%</b>
MEDICAL SUP & PHYSICALS	-	600	600	600	600	0%
UNIFORMS/UNIFORM ALLOW	3,426	4,600	4,600	3,400	3,400	-26%
SECURITY/SAFETY MATERIALS	873	3,000	3,000	1,000	1,000	-67%
SMALL TOOLS	5,438	5,500	5,500	5,500	5,500	0%
COMPUTER HARDWARE	-	1,000	1,000	-	-	-100%
WATER/SEWER SYSTEM SUP	56,372	55,000	55,000	58,000	58,000	5%
METERS/METER SUPPLIES	33,121	38,000	38,000	40,000	38,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>99,230</b>	<b>107,700</b>	<b>107,700</b>	<b>108,500</b>	<b>106,500</b>	<b>-1%</b>
TELEPHONE/FAX	5,296	6,100	6,100	5,900	5,900	-3%
ADVERTISEMENT	4,798	5,700	5,600	4,900	4,900	-14%
SUBSCRIPTIONS AND DUES	2,781	3,800	3,900	3,800	3,800	0%
TRAINING/CONF/FOOD/TRAVEL	2,388	1,400	1,400	1,400	1,400	0%
CONSULTING FEES	194	1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	7,841	9,400	9,400	12,500	12,500	33%
GASOLINE	14,715	13,000	13,000	13,500	13,500	4%
MAINT EQUIP REPAIRS/MAINT	-	500	500	500	500	0%
RADIO REPAIRS/MAINTENANCE	3,521	4,300	4,300	3,800	3,800	-12%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>41,533</b>	<b>45,200</b>	<b>45,200</b>	<b>47,300</b>	<b>47,300</b>	<b>5%</b>
<b>OPERATING EXPENDITURES</b>	<b>823,996</b>	<b>971,000</b>	<b>971,000</b>	<b>1,015,100</b>	<b>1,013,100</b>	<b>4%</b>
TRUCKS - PURCHASE	-	61,000	70,000	-	-	-100%
OTHER EQUIP - PURCHASE	1,958	279,500	279,500	-	-	-100%
CONSTRUCTION - PURCHASE	898,480	9,370,900	9,370,900	3,065,000	340,700	-96%
<b>CAPITAL OUTLAY</b>	<b>900,438</b>	<b>9,711,400</b>	<b>9,720,400</b>	<b>3,065,000</b>	<b>340,700</b>	<b>-96%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,724,434</b>	<b>\$ 10,682,400</b>	<b>\$ 10,691,400</b>	<b>\$ 4,080,100</b>	<b>\$ 1,353,800</b>	<b>-87%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	6.0	7.0	7.0	7.0	7.0	

## Water Maintenance

### Current Reductions:

- Reduced Meter/Meter Supplies (52053) by \$2k.
- Removed \$2,352,300 in Water Quality Improvements from CIP – Construction (54031).
- Removed Wilmington University access road project \$85k and Water Main Loop project \$110k from CIP – Construction (54031) as well.
- Removed \$177,000 Wellhead Redevelopment Program from CIP – Construction (54031).

Reductions submitted by department.

Total Reductions: \$2,724,300

WATER TREATMENT PLANT  
400-40-76-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 1,004,652	\$ 1,124,400	\$ 1,124,400	\$ 1,140,200	\$ 1,140,200	1%
OVERTIME	32,423	37,900	37,900	43,800	43,800	16%
FICA TAXES	75,526	88,700	88,700	90,500	90,500	2%
HEALTH INSURANCE	259,751	260,800	260,800	301,300	301,300	16%
L I D INSURANCE	4,954	8,700	8,700	13,000	13,000	49%
WORKERS COMPENSATION	55,943	63,700	63,700	65,600	65,600	3%
PENSION	266,828	189,300	189,300	228,700	228,700	21%
OPEB	9,774	10,900	10,900	11,200	11,200	3%
<b>PERSONNEL COSTS</b>	<b>1,709,850</b>	<b>1,784,400</b>	<b>1,784,400</b>	<b>1,894,300</b>	<b>1,894,300</b>	<b>6%</b>
CUSTODIAL	98	100	100	100	100	0%
UNIFORMS/UNIFORM ALLOW	8,387	10,300	10,300	7,900	7,900	-23%
SECURITY/SAFETY MATERIALS	2,613	3,300	3,300	3,000	3,000	-9%
SMALL TOOLS	5,401	12,000	12,000	12,000	12,000	0%
CHEMICALS & ADDITIVES	251,563	342,300	342,300	342,300	342,300	0%
COMPUTER SOFTWARE	-	500	500	800	800	60%
COMPUTER HARDWARE	1,770	900	900	1,000	1,000	11%
CITY BLDG MAINT SUPPLIES	8,840	12,100	12,100	8,100	8,100	-33%
WELL SUPPLIES/REHAB	15,491	34,500	34,500	41,200	41,200	19%
<b>MATERIALS &amp; SUPPLIES</b>	<b>294,165</b>	<b>416,000</b>	<b>416,000</b>	<b>416,400</b>	<b>416,400</b>	<b>0%</b>
TELEPHONE/FAX	1,615	1,600	1,600	1,700	1,700	6%
ELECTRICITY	411,150	458,000	458,000	458,000	458,000	0%
HEATING OIL/GAS	6,838	5,000	5,000	5,000	5,000	0%
ADVERTISEMENT	844	2,000	2,000	1,000	1,000	-50%
SUBSCRIPTIONS AND DUES	500	700	700	700	700	0%
TRAINING/CONF/FOOD/TRAVEL	1,150	3,900	3,900	4,600	2,800	-28%
CONTRACTUAL SERVICES	163,395	345,300	345,300	154,000	143,500	-58%
GASOLINE	13,339	17,000	17,000	17,000	17,000	0%
OTHER EQUIP REPAIRS/MAINT	21,977	39,800	39,800	32,400	32,400	-19%
RADIO REPAIRS/MAINTENANCE	5,687	7,800	7,800	8,200	8,200	5%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>626,495</b>	<b>881,100</b>	<b>881,100</b>	<b>682,600</b>	<b>670,300</b>	<b>-24%</b>
<b>OPERATING EXPENDITURES</b>	<b>2,630,509</b>	<b>3,081,500</b>	<b>3,081,500</b>	<b>2,993,300</b>	<b>2,981,000</b>	<b>-3%</b>
CONSTRUCTION PURCHASES	6,786	6,560,200	6,560,200	600,000	600,000	-91%
<b>CAPITAL OUTLAY</b>	<b>78,553</b>	<b>6,560,200</b>	<b>6,560,200</b>	<b>600,000</b>	<b>600,000</b>	<b>-91%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,709,062</b>	<b>\$ 9,641,700</b>	<b>\$ 9,641,700</b>	<b>\$ 3,593,300</b>	<b>\$ 3,581,000</b>	<b>-63%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	

## Water Treatment Plant

### Current Reductions:

- Reducing Contractual Services (53031) by \$10.5k – down to \$143,500.
- Removed \$23k Strategic Request to create a new Operator 3 position from Personnel lines.

Reductions submitted by department.

Total Reductions: \$33,500



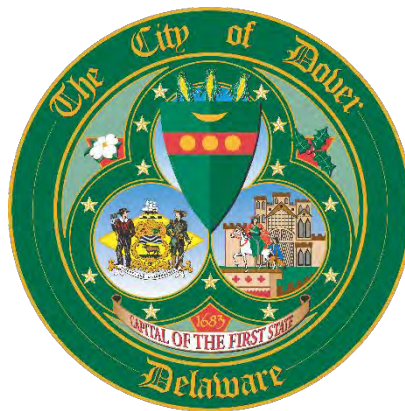
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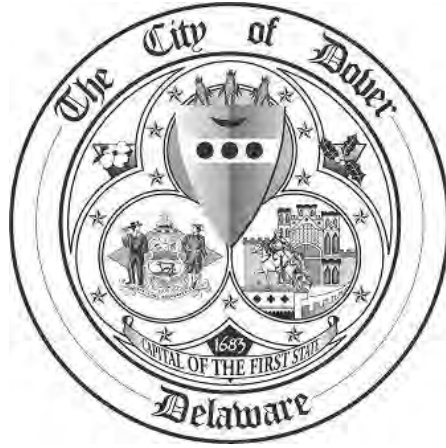
# PUBLIC UTILITIES WASTEWATER

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*WASTEWATER ENGINEERING & INSPECTIONS*

*WASTEWATER MAINTENANCE*





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**WASTEWATER FUND**  
BUDGET REVIEW  
Fiscal Year 202**6**-202**7**



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# WASTEWATER

Assistant City Manager

Water & Wastewater Director

Asst. Water & Wastewater Director

Engineering

Wastewater Maintenance

Wastewater Civil Engineer

Construction Inspector

GIS Specialist

Admin Assistant

Utility Maintenance Mechanic II (3)

Utility Maintenance Mechanic I (3)

Water Service Person

MEO II (2)

MEO I (2)

**WASTEWATER ENGINEERING**  
**402-41-26-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 134,465	\$ 313,900	\$ 313,900	\$ 336,800	\$ 336,800	7%
OVERTIME	1,750	2,900	2,900	3,500	3,500	21%
FICA TAXES	7,542	21,400	21,400	23,200	23,200	8%
HEALTH INSURANCE	28,895	73,200	73,200	67,400	67,400	-8%
L I D INSURANCE	505	2,500	2,500	3,800	3,800	52%
WORKERS COMPENSATION	826	1,600	1,600	1,700	1,700	6%
EDUCATIONAL ASSISTANCE	-	9,900	9,900	8,400	8,400	-15%
PENSION	18,151	24,300	24,300	32,100	32,100	32%
OPEB	2,031	2,800	2,800	3,000	3,000	7%
<b>PERSONNEL COSTS</b>	<b>194,163</b>	<b>452,500</b>	<b>452,500</b>	<b>479,900</b>	<b>479,900</b>	<b>6%</b>
OFFICE SUPPLIES	1,943	7,500	7,500	2,000	1,500	-80%
UNIFORMS/UNIFORM ALLOW	1,039	1,100	1,000	800	800	-27%
BOOKS	-	300	300	300	-	-100%
SECURITY/SAFETY MATERIALS	55	100	100	100	100	0%
SMALL TOOLS	2,617	1,900	2,000	300	300	-84%
COMPUTER SOFTWARE	15,837	32,800	32,800	36,000	36,000	10%
COMPUTER HARDWARE	2,745	1,700	1,700	-	-	-100%
<b>MATERIALS &amp; SUPPLIES</b>	<b>24,235</b>	<b>45,400</b>	<b>45,400</b>	<b>39,500</b>	<b>38,700</b>	<b>-15%</b>
TELEPHONE/FAX	1,605	1,700	1,700	1,700	1,700	0%
SUBSCRIPTIONS AND DUES	420	600	600	600	600	0%
TRAINING/CONF/FOOD/TRAVEL	1,250	600	600	600	400	-33%
CONTRACTUAL SERVICES	45,565	18,000	18,000	36,500	36,500	103%
GASOLINE	554	900	900	1,000	1,000	11%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>49,393</b>	<b>22,000</b>	<b>22,000</b>	<b>40,600</b>	<b>40,400</b>	<b>84%</b>
<b>OPERATING EXPENDITURES</b>	<b>267,792</b>	<b>519,900</b>	<b>519,900</b>	<b>560,000</b>	<b>559,000</b>	<b>8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 267,792</b>	<b>\$ 519,900</b>	<b>\$ 519,900</b>	<b>\$ 560,000</b>	<b>\$ 559,000</b>	<b>8%</b>

**PERSONNEL**

BUDGETED FULL-TIME POSITIONS	2.5	4.5	4.5	4.5	4.5
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## Wastewater Engineering

### Current Reductions:

- Reduced Office Supplies (52022) by \$500.
- Reduced Books (52031) by \$300.
- Reduced Training/Conf/Food/Travel (53028) by \$200.

Reductions submitted by department.

Total Reductions: \$1,000

**WASTEWATER MAINTENANCE**  
**402-41-69-99-000**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 639,477	\$ 651,200	\$ 651,200	\$ 687,400	\$ 687,400	6%
OVERTIME	73,320	53,200	53,200	57,100	57,100	7%
FICA TAXES	52,473	53,900	53,900	56,900	56,900	6%
HEALTH INSURANCE	160,145	176,200	176,200	180,100	180,100	2%
L I D INSURANCE	2,710	5,300	5,300	7,900	7,900	49%
WORKERS COMPENSATION	37,877	39,000	39,000	41,200	41,200	6%
PENSION	52,327	59,300	59,300	67,000	67,000	13%
OPEB	882	6,300	6,300	6,600	6,600	5%
<b>PERSONNEL COSTS</b>	<b>1,019,211</b>	<b>1,044,400</b>	<b>1,044,400</b>	<b>1,104,200</b>	<b>1,104,200</b>	<b>6%</b>
MEDICAL SUP & PHYSICALS	-	1,200	1,200	1,200	1,200	0%
UNIFORMS/UNIFORM ALLOW	7,548	8,600	8,600	7,400	7,400	-14%
SECURITY/SAFETY MATERIALS	543	1,600	1,600	1,600	1,600	0%
SMALL TOOLS	1,114	5,500	5,500	5,500	4,000	-27%
COMPUTER SOFTWARE	6,500	6,700	6,700	8,400	8,400	25%
COMPUTER HARDWARE	851	900	900	1,200	1,200	33%
CITY BLDG MAINT SUPPLIES	-	500	500	500	500	0%
WATER/SEWER SYSTEM SUP	8,576	16,400	16,400	21,900	21,900	34%
METERS/METER SUPPLIES	30,076	38,000	38,000	40,000	38,000	0%
PUMPING STATION SUPPLIES	41,559	37,000	37,000	37,000	37,000	0%
WATER/SEWER	10,369	12,000	12,000	12,000	12,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>107,136</b>	<b>128,400</b>	<b>128,400</b>	<b>136,700</b>	<b>133,200</b>	<b>4%</b>
TELEPHONE/FAX	18,831	19,500	19,500	19,500	19,500	0%
ELECTRICITY	187,508	170,000	170,000	184,000	184,000	8%
HEATING OIL/GAS	458	600	600	600	600	0%
TRAINING/CONF/FOOD/TRAVEL	2,928	2,200	2,200	2,200	1,100	-50%
CONSULTING FEES	-	1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	106,465	119,400	119,400	112,600	112,600	-6%
GASOLINE	30,628	33,000	33,000	30,000	30,000	-9%
MAINT EQUIP REPAIRS/MAINT	3,912	1,500	1,500	2,000	2,000	33%
RADIO REPAIRS/MAINTENANCE	-	4,400	4,400	6,000	6,000	36%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>351,269</b>	<b>351,600</b>	<b>351,600</b>	<b>357,900</b>	<b>356,800</b>	<b>1%</b>
<b>OPERATING EXPENDITURES</b>	<b>1,477,617</b>	<b>1,524,400</b>	<b>1,524,400</b>	<b>1,598,800</b>	<b>1,594,200</b>	<b>5%</b>
TRUCKS - PURCHASE	476,341	605,000	750,000	260,000	260,000	-57%
CONSTRUCTION - PURCHASE	2,251,856	2,078,500	4,074,100	1,266,000	1,266,000	-39%
<b>CAPITAL OUTLAY</b>	<b>2,728,197</b>	<b>2,702,100</b>	<b>4,842,700</b>	<b>1,526,000</b>	<b>1,526,000</b>	<b>-44%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,205,814</b>	<b>\$ 4,226,500</b>	<b>\$ 6,367,100</b>	<b>\$ 3,124,800</b>	<b>\$ 3,120,200</b>	<b>-26%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	

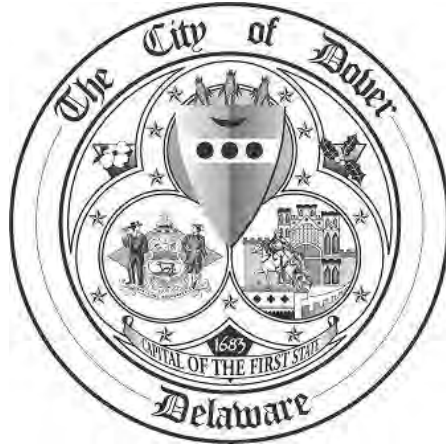
## Wastewater Maintenance

### Current Reductions:

- Reduced Small Tools (52033) by \$1.5K.
- Reduced Meter/Meter Supplies (52053) by \$2k.
- Reduced Training/Conf/Food/Travel (53028) by \$1.1k.

Reductions submitted by department.

Total Reductions: \$4,600



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# PUBLIC UTILITIES ELECTRIC

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

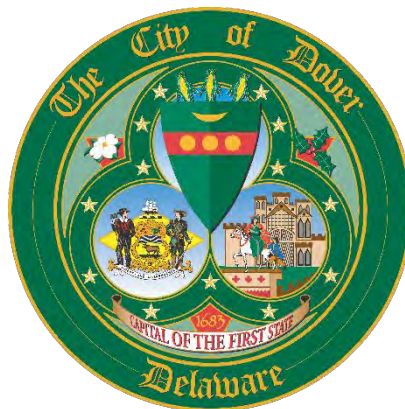
*ELECTRIC GENERATION & POWER SUPPLY*

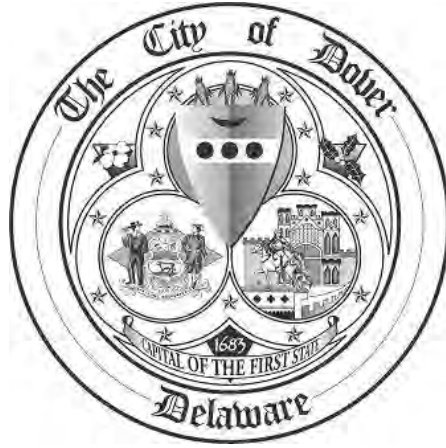
*ELECTRIC ADMINISTRATION*

*ELECTRIC ENGINEERING*

*ELECTRIC TRANSMISSION & DISTRIBUTION*

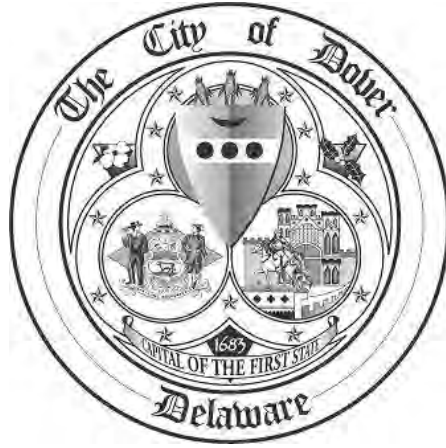
*SYSTEM OPERATIONS*





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**ELECTRIC FUND**  
BUDGET REVIEW  
Fiscal Year 202**6**-202**7**



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# Electric Utility

Assistant City Manager

Electric Director

Administrative Assistant

Account Clerk II

Engineering

System Operations

Transmission & Distribution

Generation

Engineering/Sys Ops Superintendent

System Operations Crew Leader

Line Crew Superintendent

North American Energy Service

Engineering Crew Leader

System Operator (4)

Line Worker Crew Leader (3)

Electrical Engineer I (2)

SCADA Technician III

GIS Specialist

Electric Draftsman I

Substation Tech Crew Leader

Substation Technician II (2)

Engineering Fieldman IV

Groundswoker (3)

Lineman 1st Class (9)

Electric Meter Technician Crew Leader

Electric Meter Technician II

Lineman 2nd Class (4)

Engineer Coordinator II

Lineman 3rd Class II (1)

**ELECTRIC ENGINEERING**  
**410-42-26-99-000**

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 1,104,723	\$ 1,152,400	\$ 1,152,400	\$ 1,355,700	\$ 1,355,700	18%
OVERTIME	16,592	17,200	17,200	21,500	21,500	25%
FICA TAXES	82,330	89,500	89,500	105,300	105,300	18%
HEALTH INSURANCE	194,284	205,300	205,300	238,300	238,300	16%
L I D INSURANCE	4,293	8,600	8,600	14,900	14,900	73%
WORKERS COMPENSATION	49,429	55,800	55,800	66,000	66,000	18%
PENSION	120,253	142,500	142,500	174,900	174,900	23%
OPEB	10,430	11,300	11,300	13,300	13,300	18%
<b>PERSONNEL COSTS</b>	<b>1,582,334</b>	<b>1,682,600</b>	<b>1,682,600</b>	<b>1,989,900</b>	<b>1,989,900</b>	<b>18%</b>
UNIFORMS/UNIFORM ALLOW	13,425	9,000	9,000	9,000	9,000	0%
BOOKS	237	500	500	500	500	0%
SECURITY/SAFETY MATERIALS	3,817	20,200	20,200	20,200	20,200	0%
SMALL TOOLS	2,485	7,600	7,600	5,600	5,600	-26%
COMPUTER SOFTWARE	32,091	62,700	62,700	62,700	62,700	0%
COMPUTER HARDWARE	5,069	7,000	7,000	2,200	2,200	-69%
ELEC MATERIALS/SUPPLIES	19,705	25,000	25,000	25,000	25,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>76,829</b>	<b>132,000</b>	<b>132,000</b>	<b>125,200</b>	<b>125,200</b>	<b>-5%</b>
TELEPHONE/FAX	11,851	12,000	12,000	12,000	12,000	0%
ELECTRICITY	2,491	2,000	2,000	2,000	2,000	0%
SUBSCRIPTIONS AND DUES	118	2,700	2,700	700	700	-74%
TRAINING/CONF/FOOD/TRAVEL	6,882	22,500	22,500	8,500	5,000	-78%
CONTRACTUAL SERVICES	105,862	120,800	120,800	120,800	120,800	0%
ENVIRONMENTAL EXPENSES	52,526	45,000	45,000	45,000	45,000	0%
GASOLINE	11,027	14,000	14,000	14,000	14,000	0%
OTHER EQUIP REPAIRS/MAINT	5,566	10,000	10,000	10,000	10,000	0%
RADIO REPAIRS/MAINTENANCE	4,488	8,400	8,400	8,400	8,400	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>200,811</b>	<b>237,400</b>	<b>237,400</b>	<b>221,400</b>	<b>217,900</b>	<b>-8%</b>
<b>OPERATING EXPENDITURES</b>	<b>1,859,974</b>	<b>2,052,000</b>	<b>2,052,000</b>	<b>2,336,500</b>	<b>2,333,000</b>	<b>14%</b>
AUTOMOBILES - PURCHASE	177,394	-	-	-	-	0%
OTHER EQUIP - PURCHASE	327,425	95,000	95,000	270,000	270,000	184%
CONSTRUCTION - PURCHASE	-	41,000	41,000	30,000	30,000	-27%
LIGHTING IMPROVEMENTS	20,211	-	-	-	-	0%
TRANSMISSION/SWITCHES	112,485	2,618,000	2,618,000	218,000	218,000	-92%
GARRISON SUBSTATION	1,859,725	-	-	-	-	0%
DISTRIBUTION UPGRADES	641,939	3,210,000	3,210,000	7,728,000	728,000	-77%
<b>CAPITAL OUTLAY</b>	<b>3,139,179</b>	<b>5,964,000</b>	<b>5,964,000</b>	<b>8,246,000</b>	<b>1,246,000</b>	<b>-79%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,999,153</b>	<b>\$ 8,016,000</b>	<b>\$ 8,016,000</b>	<b>\$ 10,582,500</b>	<b>\$ 3,579,000</b>	<b>-55%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

## Electric Engineering

### Current Reductions:

- Removed \$7M CIP project for AMI upgrade from Distribution Upgrades (59025).
- Reinstated Strategic Request to laterally move T&D First Class Lineman to Engineer Fieldman 4, estimated increase of \$189.1k to Engineering budget with same reduction plus frozen positions for one year (see Electric T&D). This move will allow for training of individual to become Fieldman Crew Leader once current Crew Leader has retired (position will revert back to T&D after retirement).
- Removed \$3.5k in Training/Conference/Food/Travel (53028).

Reductions made by budget team.

Total Reductions: \$6,814,400

ELECTRIC TRANSMISSION & DISTRIBUTION  
410-42-82-99-000

DESCRIPTION	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	%
	ACTUAL	APPROVED	REVISED	REQUESTED	RECOMMENDED	CHANGE
SALARIES	\$ 2,576,845	\$ 2,678,200	\$ 2,678,200	\$ 2,605,300	\$ 2,605,300	-3%
OVERTIME	197,759	188,100	188,100	183,800	183,800	-2%
FICA TAXES	205,887	219,200	219,200	213,300	213,300	-3%
HEALTH INSURANCE	397,718	383,000	383,000	342,200	342,200	-11%
L I D INSURANCE	9,246	18,900	18,900	27,800	27,800	47%
WORKERS COMPENSATION	153,209	157,800	157,800	154,500	154,500	-2%
PENSION	456,224	715,800	715,800	870,100	870,100	22%
OPEB	25,833	26,400	26,400	25,600	25,600	-3%
<b>PERSONNEL COSTS</b>	<b>4,022,721</b>	<b>4,387,400</b>	<b>4,387,400</b>	<b>4,422,600</b>	<b>4,422,600</b>	<b>1%</b>
UNIFORMS/UNIFORM ALLOW	24,935	34,400	34,400	24,000	24,000	-30%
SECURITY/SAFETY MATERIALS	41,058	41,200	41,200	30,000	30,000	-27%
SMALL TOOLS	24,460	25,000	25,000	25,000	25,000	0%
COMPUTER HARDWARE	391	3,000	3,000	11,200	11,200	273%
METERS/METER SUPPLIES	41,432	46,500	46,500	46,500	46,500	0%
WATER/SEWER	247	1,500	1,500	1,500	1,500	0%
ELEC MATERIALS/SUPPLIES	392,073	393,300	393,300	394,000	394,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>524,595</b>	<b>544,900</b>	<b>544,900</b>	<b>532,200</b>	<b>532,200</b>	<b>-2%</b>
TELEPHONE/FAX	17,221	11,800	11,800	11,800	11,800	0%
ELECTRICITY	2,336	2,500	2,500	2,500	2,500	0%
HEATING OIL/GAS	5,636	6,000	6,000	6,000	6,000	0%
INSURANCE	6,331	20,000	20,000	20,000	20,000	0%
TRAINING/CONF/FOOD/TRAVEL	21,152	20,000	20,000	20,000	10,000	-50%
CONTRACTUAL SERVICES	599,808	575,000	575,000	590,000	590,000	3%
ENVIRONMENTAL EXPENSES	19,223	28,000	28,000	28,000	28,000	0%
RIGHT OF WAY	5,955	6,000	6,000	6,000	6,000	0%
GASOLINE	46,193	65,000	65,000	65,000	65,000	0%
TRUCK REPAIRS/MAINTENANCE	62,877	40,000	40,000	40,000	40,000	0%
OTHER EQUIP REPAIRS/MAINT	30,487	26,000	26,000	15,000	15,000	-42%
RADIO REPAIRS/MAINTENANCE	10,061	11,000	11,000	12,000	12,000	9%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>827,281</b>	<b>811,300</b>	<b>811,300</b>	<b>816,300</b>	<b>806,300</b>	<b>-1%</b>
<b>OPERATING EXPENDITURES</b>	<b>5,374,597</b>	<b>5,743,600</b>	<b>5,743,600</b>	<b>5,771,100</b>	<b>5,761,100</b>	<b>0%</b>
UG TRANSFORMERS	503,359	1,000,000	1,000,000	1,000,000	1,000,000	0%
UG CONDUCTORS/DEVICES	814,337	900,000	900,000	900,000	900,000	0%
METERS	92,290	500,000	500,000	538,000	538,000	8%
<b>CAPITAL OUTLAY</b>	<b>1,728,772</b>	<b>2,400,000</b>	<b>2,528,068</b>	<b>2,438,000</b>	<b>2,438,000</b>	<b>2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,103,369</b>	<b>\$ 8,143,600</b>	<b>\$ 8,271,668</b>	<b>\$ 8,209,100</b>	<b>\$ 8,199,100</b>	<b>1%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	24.0	24.0	24.0	24.0	24.0	

## Electric T&D

### Current Reductions:

- Reduced Training/Conf/Food/Travel (53028) by \$10k.
- Laterally move T&D First Class Lineman to Engineer Fieldman 4, estimated \$189.1k reduction to T&D budget. This position will remain frozen for a one-year period while training is implemented.
- Froze Ground Worker 1 position salary & benefits for one year, estimated savings of \$109k.

Reductions made by department and budget team.

Total Reductions: \$308,100

ELECTRIC ADMINISTRATION  
410-42-84-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 259,089	\$ 293,800	\$ 293,800	\$ 233,200	\$ 233,200	-21%
FICA TAXES	19,088	22,500	22,500	17,800	17,800	-21%
HEALTH INSURANCE	26,041	37,300	37,300	21,200	21,200	-43%
L I D INSURANCE	1,478	2,600	2,600	3,200	3,200	23%
WORKERS COMPENSATION	824	1,000	1,000	800	800	-20%
PENSION	75,136	73,000	73,000	15,200	15,200	-79%
OPEB	2,542	2,900	2,900	2,300	2,300	-21%
<b>PERSONNEL COSTS</b>	<b>384,218</b>	<b>433,100</b>	<b>433,100</b>	<b>293,700</b>	<b>293,700</b>	<b>-32%</b>
OFFICE SUPPLIES	660	2,200	2,200	1,800	1,800	-18%
PRINTING AND DUPLICATING	4,271	6,500	6,500	5,000	5,000	-23%
MEDICAL SUP & PHYSICALS	196	300	300	300	300	0%
COMPUTER SOFTWARE	-	-	-	300	300	100%
COMPUTER HARDWARE	1,424	1,500	1,500	1,700	1,700	13%
CITY BLDG MAINT SUPPLIES	102,458	200,000	193,500	150,000	150,000	-25%
WATER/SEWER	1,616	1,800	1,800	1,800	1,800	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>112,002</b>	<b>212,300</b>	<b>205,800</b>	<b>160,900</b>	<b>160,900</b>	<b>-24%</b>
TELEPHONE/FAX	6,293	9,200	9,200	9,200	9,200	0%
ELECTRICITY	17,117	24,000	24,000	24,000	24,000	0%
SUBSCRIPTIONS AND DUES	107,558	688,000	694,500	733,800	733,800	7%
TRAINING/CONF/FOOD/TRAVEL	1,458	3,000	3,000	3,300	1,500	-50%
CONTRACTUAL SERVICES	270,943	366,500	366,500	225,000	305,000	-17%
LEGAL EXPENSES	-	10,000	10,000	10,000	10,000	0%
COMMUNITY RELATIONS EXP	6,296	5,500	5,500	6,000	6,000	9%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>409,664</b>	<b>1,106,500</b>	<b>1,113,000</b>	<b>1,011,300</b>	<b>1,089,500</b>	<b>-2%</b>
<b>OPERATING EXPENDITURES</b>	<b>905,884</b>	<b>1,751,900</b>	<b>1,751,900</b>	<b>1,465,900</b>	<b>1,544,100</b>	<b>-12%</b>
OTHER EQUIP - PURCHASE	-	-	-	-	-	0%
CONSTRUCTION - PURCHASE	1,078,554	60,000	60,000	190,000	190,000	217%
<b>CAPITAL OUTLAY</b>	<b>1,078,554</b>	<b>60,000</b>	<b>60,000</b>	<b>190,000</b>	<b>190,000</b>	<b>217%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,984,438</b>	<b>\$ 1,811,900</b>	<b>\$ 1,811,900</b>	<b>\$ 1,655,900</b>	<b>\$ 1,734,100</b>	<b>-4%</b>

**PERSONNEL**  
BUDGETED FULL-TIME POSITIONS

3.0                      3.0                      3.0                      3.0                      3.0

## Electric Admin

### Current Reductions:

- Reduced Training/Conf/Food/Travel (53028) by \$1.8k
- Added \$80k to Contractual Services (53031) for H T E maintenance program removed from Information Technology budget.

Reductions/Increases made by budget team.

Total Increase: \$78,200

POWER PLANT OPERATIONS  
410-42-80-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES & WAGES	\$ 522,416	\$ 520,800	\$ 520,800	\$ 541,200	\$ 541,200	4%
OVERTIME	1,908	12,000	12,000	12,000	12,000	0%
BURDEN @ 40%	154,101	160,800	160,800	166,800	166,800	4%
<b>PERSONNEL COSTS</b>	<b>678,426</b>	<b>693,600</b>	<b>693,600</b>	<b>720,000</b>	<b>720,000</b>	<b>4%</b>
OFFICE SUPPLIES/SUBSCRIPT	861	2,400	2,400	2,400	2,400	0%
MEDICAL SUPPLIES	148	1,000	1,000	1,000	1,000	0%
SECURITY/SAFETY MATERIALS	512	1,500	1,500	1,500	1,500	0%
SMALL TOOLS	373	1,000	1,000	1,000	1,000	0%
WATER TREATMENT CHEMICALS	16,781	18,000	18,000	18,000	18,000	0%
COMPUTER SOFTWARE	16,571	13,300	13,300	13,300	13,300	0%
CITY BUILDING MAINTENANCE	4,479	6,000	6,000	6,000	6,000	0%
WATER/SEWER	192	3,000	3,000	3,000	3,000	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>39,917</b>	<b>46,200</b>	<b>46,200</b>	<b>46,200</b>	<b>46,200</b>	<b>0%</b>
OPERATOR INSURANCE	674,028	833,600	833,600	960,000	960,000	15%
TELEPHONE	4,246	6,000	6,000	6,000	6,000	0%
POSTAGE	1,755	3,000	3,000	3,000	3,000	0%
ELECTRICITY	55,600	72,000	72,000	60,000	60,000	-17%
TRAINING/CONF/FOOD/TRAVEL	6,400	8,000	8,000	8,000	8,000	0%
CONTRACTUAL SERVICES	116,654	120,000	120,000	120,000	120,000	0%
ENVIRONMENT EXPENSES	147,245	72,000	72,000	72,000	72,000	0%
OPERATOR MANAGEMENT FEE	282,408	256,800	256,800	262,800	262,800	2%
HOME OFFICE LABOR	7,302	12,000	12,000	12,200	12,200	2%
RIGHT OF WAY/PERMITS	25,750	38,000	38,000	38,000	38,000	0%
GASOLINE	127	2,400	2,400	2,400	2,400	0%
OTHER EQUIPT/MAINTENANCE	10,340	12,000	12,000	12,000	12,000	0%
CONTINUOUS EMISSIONS MONI	3,212	4,000	4,000	4,000	4,000	0%
FIRE PROTECTION SYSTEM	608	6,000	6,000	6,000	6,000	0%
COMBUSTION TURBINE MAINT	32,689	48,000	48,000	60,000	60,000	25%
POWER DISTRIBUTION SYSTEM	-	6,000	6,000	6,000	6,000	0%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>1,368,365</b>	<b>1,499,800</b>	<b>1,499,800</b>	<b>1,632,400</b>	<b>1,632,400</b>	<b>9%</b>
<b>OPERATING EXPENDITURES</b>	<b>2,086,707</b>	<b>2,239,600</b>	<b>2,239,600</b>	<b>2,398,600</b>	<b>2,398,600</b>	<b>7%</b>
CONSTRUCTION-PURCHASE	1,962,709	460,000	460,000	670,000	670,000	46%
<b>CAPITAL OUTLAY</b>	<b>1,962,709</b>	<b>460,000</b>	<b>460,000</b>	<b>670,000</b>	<b>670,000</b>	<b>46%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,049,416</b>	<b>\$ 2,699,600</b>	<b>\$ 2,699,600</b>	<b>\$ 3,068,600</b>	<b>\$ 3,068,600</b>	<b>14%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	24.0	4.0	4.0	4.0	4.0	

POWER SUPPLY  
410-42-81-99-000

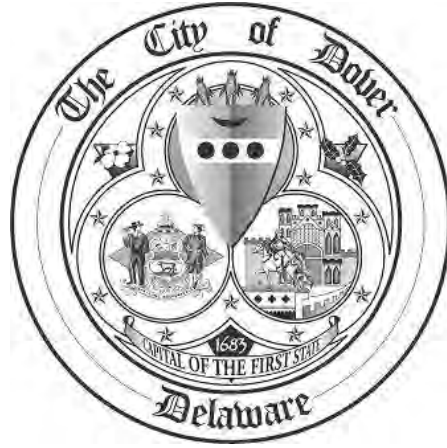
DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
CONTRACTUAL SERVICES	\$ 17,908	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0%
LEGAL EXPENSES	3,950	50,000	50,000	50,000	50,000	0%
CONTRACTUAL SERVICES	-	-	-	-	-	0%
OPERATOR/SUPPLY MGMT FEE	701,784	729,900	729,900	759,000	759,000	4%
<b>65 SERIES TOTAL</b>	<b>723,642</b>	<b>829,900</b>	<b>829,900</b>	<b>859,000</b>	<b>859,000</b>	<b>4%</b>
3RD PARTY HEDGE PURCHASES	23,796,546	26,631,500	26,631,500	24,062,900	22,777,200	-14%
CAPACITY CHARGES	9,477,826	22,291,100	22,191,100	21,303,100	21,303,100	-4%
CAPACITY CREDITS	(10,315,597)	(9,336,100)	(9,336,100)	(10,589,400)	(10,589,400)	13%
SOLAR POWER SUPPLY	2,499,025	3,361,200	3,361,200	3,097,100	3,097,100	-8%
SOLAR RENEWAL ENERGY CREDIT	304,524	375,100	375,100	348,200	348,200	-7%
RENEWABLE ENERGY CREDITS	449,559	6,465,100	6,465,100	5,406,100	4,706,100	-27%
REGIONAL GREENHOUSE GAS	-	87,500	87,500	96,700	96,700	11%
PJM CHARGES - TRANS. & FEES	10,753,823	17,001,700	17,001,700	19,772,700	17,045,100	0%
PJM CHARGES - ENERGY	4,329,305	12,675,700	11,925,700	18,045,100	16,015,700	26%
PJM CREDITS	(310,896)	(188,000)	(188,000)	(225,200)	(225,200)	20%
PJM SPOT MARKET ENERGY	(382,910.63)	(108,300)	(108,300)	(816,300)	(816,300)	654%
<b>95 SERIES TOTAL</b>	<b>40,601,203</b>	<b>79,256,500</b>	<b>78,406,500</b>	<b>80,501,000</b>	<b>73,758,300</b>	<b>-7%</b>
GAS FUEL	112,474	15,300	56,200	205,300	195,700	1179%
NO. 2 FUEL OIL	(66,147)	13,200	822,300	24,300	24,300	84%
<b>98 SERIES TOTAL</b>	<b>46,327</b>	<b>28,500</b>	<b>878,500</b>	<b>229,600</b>	<b>220,000</b>	<b>672%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 41,371,171</b>	<b>\$ 80,114,900</b>	<b>\$ 80,114,900</b>	<b>\$ 81,589,600</b>	<b>\$ 74,837,300</b>	<b>-7%</b>

METER READING  
410-42-85-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 287,043	\$ 284,300	\$ 284,300	\$ 260,900	\$ 260,900	-8%
OVERTIME	10,684	26,400	26,400	14,300	14,300	-46%
FICA TAXES	21,580	23,800	23,800	21,000	21,000	-12%
HEALTH INSURANCE	75,965	89,600	89,600	77,900	77,900	-13%
L I D INSURANCE	1,111	2,200	2,200	3,000	3,000	36%
WORKERS COMPENSATION	16,419	16,900	16,900	15,100	15,100	-11%
PENSION	104,113	77,300	77,300	56,400	56,400	-27%
OPEB	2,513	2,600	2,600	2,500	2,500	-4%
<b>PERSONNEL COSTS</b>	<b>519,427</b>	<b>523,100</b>	<b>523,100</b>	<b>451,100</b>	<b>451,100</b>	<b>-14%</b>
UNIFORMS/UNIFORM ALLOW	7,595	9,700	13,100	7,300	7,300	-25%
SECURITY/SAFETY MATERIALS	-	100	100	200	200	100%
SMALL TOOLS	-	4,400	1,000	3,000	3,000	-32%
COMPUTER HARDWARE	200	500	500	7,200	7,200	1340%
METER READING SUPPLIES	2,446	6,800	6,800	6,800	6,800	0%
<b>MATERIALS &amp; SUPPLIES</b>	<b>10,241</b>	<b>21,500</b>	<b>21,500</b>	<b>24,500</b>	<b>24,500</b>	<b>14%</b>
TELEPHONE/FAX	2,826	2,800	2,800	2,800	2,800	0%
TRAINING/CONF/FOOD/TRAVEL	385	500	500	600	600	20%
GASOLINE	6,271	11,000	10,000	11,000	11,000	0%
AUTO REPAIRS/MAINTENANCE	-	4,000	5,000	3,000	3,000	-25%
OTHER EQUIP REPAIRS/MAINT	5,073	5,000	5,000	-	-	-100%
RADIO REPAIRS/MAINTENANCE	782	1,500	1,500	1,200	1,200	-20%
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>15,337</b>	<b>24,800</b>	<b>24,800</b>	<b>18,600</b>	<b>18,600</b>	<b>-25%</b>
<b>OPERATING EXPENDITURES</b>	<b>545,005</b>	<b>569,400</b>	<b>569,400</b>	<b>494,200</b>	<b>494,200</b>	<b>-13%</b>
AUTOMOBILES - PURCHASE	-	-	-	94,500	94,500	100%
OTHER EQUIP - PURCHASE	-	50,800	50,800	-	-	-100%
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>50,800</b>	<b>50,800</b>	<b>94,500</b>	<b>94,500</b>	<b>86%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 545,005</b>	<b>\$ 620,200</b>	<b>\$ 620,200</b>	<b>\$ 588,700</b>	<b>\$ 588,700</b>	<b>-5%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

SYSTEM OPERATIONS  
410-42-86-99-000

DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED	2025-2026 REVISED	2026-2027 REQUESTED	2026-2027 RECOMMENDED	% CHANGE
SALARIES	\$ 596,108	\$ 630,100	\$ 630,100	\$ 639,900	\$ 639,900	2%
OVERTIME	114,038	149,600	149,600	149,600	149,600	0%
FICA TAXES	52,359	59,700	59,700	60,400	60,400	1%
HEALTH INSURANCE	115,576	117,400	117,400	115,000	115,000	-2%
L I D INSURANCE	2,175	4,400	4,400	6,800	6,800	55%
WORKERS COMPENSATION	39,181	43,200	43,200	43,400	43,400	0%
PENSION	93,033	148,800	148,800	182,200	182,200	22%
OPEB	6,204	6,200	6,200	6,200	6,200	0%
<b>PERSONNEL COSTS</b>	<b>1,018,674</b>	<b>1,159,400</b>	<b>1,159,400</b>	<b>1,203,500</b>	<b>1,203,500</b>	<b>4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,018,674</b>	<b>\$ 1,159,400</b>	<b>\$ 1,159,400</b>	<b>\$ 1,203,500</b>	<b>\$ 1,203,500</b>	<b>4%</b>
<b>PERSONNEL</b>						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	



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# 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*

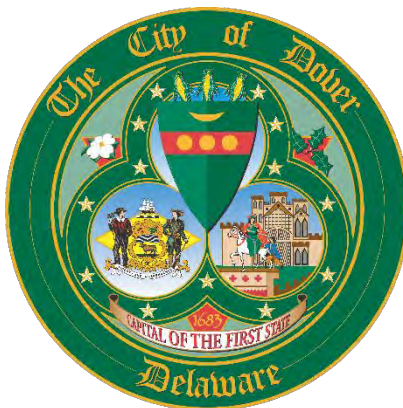
*LODGING TAX*

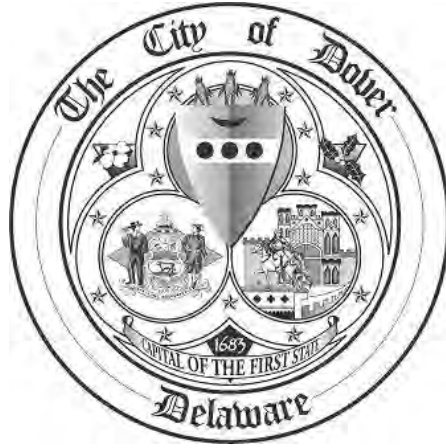
*AMERICAN RESCUE PLAN ACT (ARPA) FUND*

*ECONOMIC & COMMUNITY DEVELOPMENT*

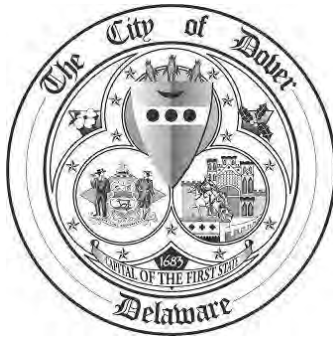
*AMBULANCE SERVICE*

*WORKERS COMPENSATION FUND*





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## **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

	2024/2025 ACTUAL	2025/26 ORIGINAL BUDGET	2025/26 PROJECTED	2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
BEGINNING BALANCE	-	100	100	100	-	0.0%
STATE GRANT	767,257	750,000	750,000	750,000	-	0.0%
INTEREST EARNED	2,014	-	-	-	-	0.0%
<b>TOTALS</b>	<b>769,271</b>	<b>750,100</b>	<b>750,100</b>	<b>750,100</b>	<b>-</b>	<b>0.0%</b>

BUDGET SUMMARY

	2024/2025 ACTUAL	2025/26 ORIGINAL BUDGET	2025/26 PROJECTED	2026/2027 RECOMMENDED	FY27 VS FY26 BUDGET	FY27 VS FY26 VS
TRANSFER TO GENERAL FUND	769,271	750,000	750,000	750,000	-	0.0%
TRANSFER TO GOVT CAPITAL FUND	-	-	-	-	-	0.0%
CURRENT YEAR BALANCE	-	100	100	100	-	0.0%
<b>TOTALS</b>	<b>769,271</b>	<b>750,100</b>	<b>750,100</b>	<b>750,100</b>	<b>-</b>	<b>0.0%</b>

**ELECTRIC RED LIGHT PROGRAM**

CASH RECEIPTS

	<u>2024/2025</u> <u>ACTUAL</u>	<u>2025/26</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025/26</u> <u>PROJECTED</u>	<u>2026/2027</u> <u>RECOMMENDED</u>	<u>\$ DIFFERENCE</u> <u>FY27 VS</u> <u>FY26 BUDGET</u>	<u>% CHG</u> <u>FY27 VS</u> <u>FY26 VS</u>
BEGINNING BALANCE	100	100	100	100	-	0.0%
POLICE FINES	39,081	50,000	1,318,300	200,000	150,000	300.0%
<b>TOTALS</b>	<b>39,181</b>	<b>50,100</b>	<b>1,318,400</b>	<b>200,100</b>	<b>150,000</b>	<b>299.4%</b>

BUDGET SUMMARY

	<u>2024/2025</u> <u>ACTUAL</u>	<u>2025/26</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025/26</u> <u>PROJECTED</u>	<u>2026/2027</u> <u>RECOMMENDED</u>	<u>\$ DIFFERENCE</u> <u>FY27 VS</u> <u>FY26 BUDGET</u>	<u>% CHG</u> <u>FY27 VS</u> <u>FY26 VS</u>
TRANSFER TO GENERAL FUND	39,081	50,000	1,318,300	200,000	150,000	300.0%
CURRENT YEAR BALANCE	100	100	100	100	-	0.0%
<b>TOTALS</b>	<b>39,181</b>	<b>50,100</b>	<b>1,318,400</b>	<b>200,100</b>	<b>150,000</b>	<b>0.0%</b>

**202 - REALTY TRANSFER TAX**

CASH RECEIPTS

	<b>2024/2025 ACTUAL</b>	<b>2025/26 ORIGINAL BUDGET</b>	<b>2025/26 PROJECTED</b>	<b>2026/2027 RECOMMENDED</b>	<b>\$ DIFFERENCE FY27 VS FY26 BUDGET</b>	<b>% CHG FY27 VS FY26 VS</b>
BEGINNING BALANCE	-	-	-	-	-	0.0%
REALTY TRANSFER TAXES	3,223,209	2,400,000	2,400,000	2,300,000	(100,000)	-4.2%
INTEREST EARNED	1,805	-	-	-	-	0.0%
<b>TOTALS</b>	<b>3,225,014</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,300,000</b>	<b>(100,000)</b>	<b>-4.2%</b>

BUDGET SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>RECOMMENDED</b>	<b>FY26 BUDGET</b>	<b>FY26 VS</b>
TRANSFER TO GENERAL FUND	3,225,014	2,400,000	2,400,000	2,300,000	(100,000)	-4.2%
CURRENT YEAR BALANCE	-	-	-	-	-	0.0%
<b>TOTALS</b>	<b>3,225,014</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,300,000</b>	<b>(100,000)</b>	<b>-4.2%</b>

**203 - COMMUNITY TRANSPORTATION IMPROVEMENT FUND**

OPERATING REVENUES

	2025/26		2026/2027 RECOMMENDED	\$ DIFFERENCE FY27 VS FY26 BUDGET		%
	2024/2025 ACTUAL	BUDGET		2025/26 PROJECTED	FY26 BUDGET	
PRIOR YEAR BALANCE	-	521,900	548,200	-	(521,900)	-100.0%
GRANTS REVENUE	346,292	-	7,900	-	-	0.0%
INTEREST INCOME	466	-	-	-	-	0.0%
<b>TOTALS</b>	<b>346,759</b>	<b>521,900</b>	<b>556,100</b>	<b>-</b>	<b>(521,900)</b>	<b>-100.0%</b>

OPERATING EXPENSES

	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY26 BUDGET	CHANGE
PROGRAM EXP. CITY APPROPRIATED	346,292	521,900	556,100	-	(521,900)	-100.0%
CURRENT YEAR BALANCE	466	-	-	-	-	0.0%
<b>TOTALS</b>	<b>346,759</b>	<b>521,900</b>	<b>556,100</b>	<b>-</b>	<b>(521,900)</b>	<b>-100.0%</b>

**204 - SUBSTANCE ABUSE PREVENTION PROGRAM**

OPERATING REVENUES

	2024/2025	2025/26	2025/26	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL BUDGET	PROJECTED	RECOMMENDED	FY27 VS FY26 BUDGET	% CHANGE
PRIOR YEAR BALANCE	48,183	42,000	95,061	36,900	(5,100)	-12.1%
GRANTS REVENUE	-	45,000	-	-	(45,000)	-100.0%
RECREATION REVENUE	108,361	45,000	45,000	45,000	-	0.0%
<b>TOTALS</b>	<b>156,544</b>	<b>132,000</b>	<b>140,061</b>	<b>81,900</b>	<b>(50,100)</b>	<b>-38.0%</b>

OPERATING EXPENSES

	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY26 BUDGET	CHANGE
TEMPORARY HELP/BENEFITS	39,025	58,200	58,200	60,400	2,200	3.8%
PROGRAM EXPENSES/SUPPLIES	22,457	45,000	45,000	21,400	(23,600)	-52.4%
CURRENT YEAR BALANCE	95,061	28,800	36,861	100	(28,700)	-99.7%
<b>TOTALS</b>	<b>156,544</b>	<b>132,000</b>	<b>140,061</b>	<b>81,900</b>	<b>(50,100)</b>	<b>-38.0%</b>

**205 - LIBRARY GRANT**

OPERATING REVENUES

	2024/2025	2025/26	2025/26	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	PROJECTED	RECOMMENDED	FY27 VS FY26 BUDGET	\$ CHANGE
PRIOR YEAR BALANCE	167,760	-	215,786	-	-	0.0%
STATE GRANT	396,939	397,400	414,112	415,100	17,700	4.5%
FEDERAL GRANT	4,488	3,750	8,348	3,600	(150)	-4.0%
OTHER GRANTS	1,000	-	1,000	-	-	0.0%
<b>TOTALS</b>	<b>570,187</b>	<b>401,150</b>	<b>639,246</b>	<b>418,700</b>	<b>17,550</b>	<b>4.4%</b>

OPERATING EXPENSES

	2024/2025	2025/26	2025/26	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	PROJECTED	RECOMMENDED	FY27 VS FY26 BUDGET	\$ CHANGE
<b>STATE GRANTS</b>						
FURNITURE/FIXTURES	27,704	30,800	93,864	30,800	-	0.0%
OFFICE SUPPLIES	26,742	30,000	33,258	30,000	-	0.0%
PRINTING AND DUPLICATING	1,693	10,000	18,308	10,000	-	0.0%
PROGRAM EXPENSES/SUPPLIES	36,575	37,000	37,425	37,000	-	0.0%
BOOKS	129,584	145,000	170,416	145,000	-	0.0%
COMPUTER SOFTWARE	2,974	6,000	9,026	6,000	-	0.0%
COMPUTER HARDWARE	24,891	30,000	55,109	30,000	-	0.0%
FED GRANT PROG EXP	-	-	8,348	3,600	3,600	0.0%
AUDIO VISUAL SUPPLIES	73,474	85,000	106,526	85,000	-	0.0%
POSTAGE	32	100	168	100	-	0.0%
ADVERTISEMENT	5,514	10,000	14,486	10,000	-	0.0%
TRAINING/CONF/FOOD/TRAV	7,160	5,000	12,840	5,000	-	0.0%
CONSULTING FEES	-	-	-	-	-	0.0%
CONTRACTUAL SERVICES	615	-	67,200	17,200	17,200	0.0%
OFF EQP/REPAIRS & MAINT	4,112	2,000	3,385	2,000	-	0.0%
OTHER EQUIP - PURCHASE	-	-	-	-	-	0.0%
OTHER EQUIP - LEASE	-	6,000	7,888	6,000	-	0.0%
STATE GRANT PROG EXP	500	500	-	-	(500)	-100.0%
<b>SUBTOTAL EXPENSES STATE GRANTS</b>	<b>341,570</b>	<b>397,400</b>	<b>638,246</b>	<b>417,700</b>	<b>20,300</b>	<b>5.1%</b>
<b>FEDERAL GRANTS</b>						
PROGRAM EXPENSES/SUPPLIES	3,520	3,750	-	-	(3,750)	-100.0%
<b>SUBTOTAL EXPENSES FEDERAL GRANTS</b>	<b>3,520</b>	<b>3,750</b>	<b>-</b>	<b>-</b>	<b>(3,750)</b>	<b>-100.0%</b>
<b>GRAND TOTAL EXPENSES</b>	<b>345,090</b>	<b>401,150</b>	<b>638,246</b>	<b>417,700</b>	<b>16,550</b>	<b>4.1%</b>
<b>CURRENT YEAR BALANCE</b>	<b>225,097</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
<b>TOTALS</b>	<b>570,187</b>	<b>401,150</b>	<b>639,246</b>	<b>418,700</b>	<b>17,550</b>	<b>4.4%</b>

**206 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

OPERATING REVENUES

	2024/2025	2025/26	2025/26 PROJECTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	\$ DIFFERENCE	
	ACTUAL	ORIGINAL BUDGET				FY27 VS FY26 BUDGET	% CHANGE
PRIOR YEAR BALANCE CDBG	23,141	-	303,430	-	-	-	0.0%
CDBG GRANTS RECEIVED	265,370	318,000	321,933	300,000	300,000	(18,000)	-5.7%
MISC. REVENUE	52,000	-	-	-	-	-	0.0%
FUND INTEREST INCOME	3,228	-	-	-	-	-	0.0%
<b>TOTALS</b>	<b>343,738</b>	<b>318,000</b>	<b>625,363</b>	<b>300,000</b>	<b>300,000</b>	<b>(18,000)</b>	<b>-5.7%</b>

	2024/2025	2025/26	2025/26 PROJECTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	\$ DIFFERENCE	
	ACTUAL	ORIGINAL BUDGET				FY27 VS FY26 BUDGET	% CHANGE
Prior year Admin Expense	44,471	-	-	-	-	-	0.0%
Prior year Closing Cost/Down Payment Program	94,516	-	-	-	-	-	0.0%
Prior year Connection Supp Program	-	-	-	-	-	-	0.0%
Prior year Dover Interfaith Ministry	6,896	-	-	-	-	-	0.0%
Prior year Central Delaware Housing Collab	-	-	-	-	-	-	0.0%
Prior year House of Hope	17,252	-	-	-	-	-	0.0%
Prior year MHDC emergency home repair	37,460	-	-	-	-	-	0.0%
Prior year MHDC emergency home repair	-	-	2,540	-	-	-	0.0%
Prior year MHDC emergency home repair	5,821	-	-	-	-	-	0.0%
Prior year MHDC emergency home repair	-	-	40,000	-	-	-	0.0%
Prior year Habitat for Humanity	-	-	-	-	-	-	0.0%
Prior year Milford housing H/O rehab	45,638	-	8,839	-	-	-	0.0%
Prior year Milford housing H/O rehab	3,690	-	-	-	-	-	0.0%
Current year admin expense	-	50,300	64,387	60,000	60,000	9,700	19.3%
Current year Admin Expense	25,448	-	36,471	-	-	-	0.0%
NSP program expenditures	-	-	6,000	-	-	-	0.0%
Current year Closing Cost/Down Payment Program	-	80,000	87,846	80,000	-	-	0.0%
Current year Closing Cost/Down Payment Program	41,025	-	115,210	-	-	-	0.0%
Current year Dover Interfaith Ministry	14,073	-	927	-	-	-	0.0%
Current year House of Hope Renov.	-	40,000	15,000	-	-	(40,000)	-100.0%
Current year House of Hope Operations	-	-	25,000	-	-	-	0.0%
Current year House of Hope	10,996	-	20,444	40,000	40,000	40,000	0.0%
Current year People's Community Center Shelter Ren	-	40,000	40,000	-	-	(40,000)	-100.0%
Current year People's Community Center Operations	-	22,700	22,700	-	-	(22,700)	-100.0%
Current year MHDC emergency home repair	-	25,000	25,000	40,000	40,000	15,000	60.0%
Current year Habitat for Humanity	-	25,000	25,000	25,000	25,000	-	0.0%
Current year Milford housing H/O rehab	-	35,000	35,000	55,000	55,000	20,000	57.1%
Current year Milford housing H/O rehab	-	-	55,000	-	-	-	0.0%
CURRENT YEAR BALANCE CDBG	(3,548)	-	-	-	80,000	-	0.0%
<b>TOTALS</b>	<b>343,738</b>	<b>318,000</b>	<b>625,363</b>	<b>300,000</b>	<b>300,000</b>	<b>(18,000)</b>	<b>-5.7%</b>

**207 - POLICE GRANTS**

OPERATING REVENUES

	2024/2025	2025/26		2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL APPROVED	PROJECTED	RECOMMENDED	FY27 VS FY26 BUDGET	\$ CHANGE
<b>PRIOR YEAR BALANCE</b>	307,784	-	944,415	-	-	0.0%
GRANTS RECEIVED	370,523	165,000	191,000	252,000	87,000	52.7%
INTEREST INCOME	4,941	-	-	-	-	0.0%
<b>TOTALS</b>	<b>683,249</b>	<b>165,000</b>	<b>1,135,415</b>	<b>252,000</b>	<b>87,000</b>	<b>52.7%</b>

OPERATING EXPENSES

	ACTUAL	APPROVED	PROJECTED	RECOMMENDED	FY20 BUDGET	CHANGE
GRANT FUNDED SALARIES	62,776	-	117,339	-	-	0.0%
<b>MATERIALS AND SUPPLIES</b>						
PROGRAM EXPENSE	453,716	25,000	429,410	177,000	152,000	608.0%
<b>ADMINISTRATIVE EXPENDITURES</b>						
TRAINING	-	-	-	25,000	25,000	0.0%
CONTRACTUAL SERVICES	12,610	-	437,666	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>529,102</b>	<b>25,000</b>	<b>984,415</b>	<b>202,000</b>	<b>177,000</b>	<b>708.0%</b>
<b>OTHER FINANCING USES</b>						
OPERATING TRANSFERS-OUT	373,336	140,000	151,000	50,000	(90,000)	-64.3%
<b>TOTAL FINANCING USES</b>	<b>373,336</b>	<b>140,000</b>	<b>151,000</b>	<b>50,000</b>	<b>(90,000)</b>	<b>-64.3%</b>
<b>CURRENT YEAR BALANCE</b>	(219,189)	-	-	-	-	0.0%
<b>TOTALS</b>	<b>683,249</b>	<b>165,000</b>	<b>1,135,415</b>	<b>252,000</b>	<b>87,000</b>	<b>52.7%</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

	2024/2025 ACTUAL	2025/26		2026/2027 RECOMMENDED	\$ DIFFERENCE	
		ORIGINAL APPROVED	2025/26 PROJECTED		FY27 VS FY26 BUDGET	\$ CHANGE
<b>PRIOR YEAR BALANCE</b>	-	-	137,334	-	-	0.0%
GRANTS RECEIVED	792,362	219,900	279,704	250,000	30,100	13.7%
<b>TOTALS</b>	<b>792,362</b>	<b>219,900</b>	<b>417,038</b>	<b>250,000</b>	<b>30,100</b>	<b>13.7%</b>

OPERATING EXPENSES

	ACTUAL	APPROVED	PROJECTED	RECOMMENDED	FY26 BUDGET	CHANGE
POLICE EQUIPT & PROG SUPP	494,898	219,900	299,464	200,000	(19,900)	-9.0%
<b>ADMINISTRATIVE EXPENDITURES</b>						
TRAINING	-	-	10,000	-	-	0.0%
CONTRACTUAL SERVICES	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>494,898</b>	<b>219,900</b>	<b>309,464</b>	<b>200,000</b>	<b>(19,900)</b>	<b>-9.0%</b>
<b>OTHER FINANCING USES</b>						
OPERATING TRANSFERS-OUT	45,212	-	107,574	50,000	50,000	0.0%
<b>TOTAL FINANCING USES</b>	<b>45,212</b>	<b>-</b>	<b>107,574</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>CURRENT YEAR BALANCE</b>	<b>252,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTALS</b>	<b>792,362</b>	<b>219,900</b>	<b>417,038</b>	<b>250,000</b>	<b>30,100</b>	<b>13.7%</b>

**208 - LODGING TAX**

CASH RECEIPTS

	<u>2024/2025</u> <u>ACTUAL</u>	<u>2025/26</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2025/26</u> <u>PROJECTED</u>	<u>2026/2027</u> <u>RECOMMENDED</u>	<u>\$ DIFFERENCE</u> <u>FY27 VS</u> <u>FY26 BUDGET</u>	<u>% CHG</u> <u>FY27 VS</u> <u>FY26 VS</u>
BEGINNING BALANCE	-	-	-	-	-	0.0%
LODGING TAXES	769,335	1,000,000	900,000	900,000	(100,000)	0.0%
<b>TOTALS</b>	<b>769,335</b>	<b>1,000,000</b>	<b>900,000</b>	<b>900,000</b>	<b>(100,000)</b>	<b>0.0%</b>

BUDGET SUMMARY

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>RECOMMENDED</u>	<u>FY26 BUDGET</u>	<u>FY26 VS</u>
TRF TO GOV'T CAPITAL PRJCTS (101)	384,667	500,000	450,000	450,000	(50,000)	0.0%
TRF TO GOV'T OPERATING FUND (100)	384,667	500,000	450,000	450,000	(50,000)	0.0%
CURRENT YEAR BALANCE	0.00	-	-	-	-	0.0%
<b>TOTALS</b>	<b>769,335</b>	<b>1,000,000</b>	<b>900,000</b>	<b>900,000</b>	<b>(100,000)</b>	<b>0.0%</b>

**210 - AMERICAN RESCUE PLAN ACT FUND**

OPERATING REVENUES

	<b>2024/2025 ACTUAL</b>	<b>2025/26 PROJECTED</b>	<b>2026/2027 RECOMMENDED</b>	<b>\$ DIFFERENCE FY27 VS FY26 BUDGET</b>	<b>% CHANGE</b>
PRIOR YEAR BALANCE	363,000	348,500	-	(363,000)	-200.0%
INTEREST INCOME	57,993	-	-	(57,993)	-200.0%
<b>TOTALS</b>	<b>420,993</b>	<b>348,500</b>	-	<b>(420,993)</b>	<b>0.0%</b>

OPERATING EXPENSES

	<b>APPROVED</b>	<b>PROJECTED</b>	<b>RECOMMENDED</b>	<b>FY26 BUDGET</b>	<b>CHANGE</b>
PROGRAM EXPENSES/SUPPLIES	228,255	348,500	-	(228,255)	0.0%
CONSTRUCTION	62,207	-	-	(62,207)	0.0%
OPERATING TRANSFERS - OUT	-	-	-	-	0.0%
CURRENT YEAR BALANCE	130,532	348,500	-	(130,532)	0.0%
<b>TOTALS</b>	<b>420,993</b>	<b>348,500</b>	-	<b>1,809,600</b>	<b>0.0%</b>

**211 - ECONOMIC & COMMUNITY DEVELOPMENT**

OPERATING REVENUES

	2024/2025	2025/26	2025/26 PROJECTED	2026/2027 RECOMMENDED	\$ DIFFERENCE	
	ORIGINAL APPROVED	ORIGINAL APPROVED			FY27 VS FY26 BUDGET	% CHANGE
PRIOR YEAR BALANCE	734,000	713,900	712,400	3,098,700	2,364,700	222.2%
TRANSFER FROM GEN FUND	-		2,469,600	-	-	0.0%
MISC RECEIPTS	24,000	-	-	-	-	
<b>TOTALS</b>	<b>758,000</b>	<b>713,900</b>	<b>3,182,000</b>	<b>3,098,700</b>	<b>2,364,700</b>	<b>0.0%</b>

OPERATING EXPENSES

	ORIGINAL	2025/26 PROJECTED	2026/2027 RECOMMENDED	FY27 VS	
	APPROVED			FY26 BUDGET	% CHANGE
PROGRAM EXPENSE	44,145	-	83,300	-	(44,145) 0.0%
OPERATING TRANSFERS - OUT	1,500	-	-	1,426,000	1,424,500 0.0%
CURRENT YEAR BALANCE	712,355	713,900	3,098,700	1,672,700	2,408,845 0.0%
<b>TOTALS</b>	<b>758,000</b>	<b>713,900</b>	<b>3,182,000</b>	<b>3,098,700</b>	<b>2,364,700 0.0%</b>

**212 -AMBULANCE SERVICE**

OPERATING REVENUES

	<b>2024/2025</b>	<b>2025/26</b>	<b>2025/26</b>	<b>2026/2027</b>	<b>\$ DIFFERENCE</b>	
	<b>ORIGINAL</b>	<b>ORIGINAL</b>			<b>FY27 VS</b>	<b>%</b>
	<b>APPROVED</b>	<b>APPROVED</b>	<b>PROJECTED</b>	<b>RECOMMENDED</b>	<b>FY26 BUDGET</b>	<b>CHANGE</b>
PRIOR YEAR BALANCE	-	-	-	-	-	0.0%
AMBULANCE REVENUE	613,699	850,000	600,000	661,500	47,801	-92.2%
INTEREST INCOME	-	-	-	-	-	0.0%
<b>TOTALS</b>	<b>613,699</b>	<b>850,000</b>	<b>600,000</b>	<b>661,500</b>	<b>47,801</b>	<b>0.0%</b>

OPERATING EXPENSES

	<b>2024/2025</b>	<b>2025/26</b>	<b>2025/26</b>	<b>2026/2027</b>	<b>\$ DIFFERENCE</b>	
	<b>ORIGINAL</b>				<b>PROJECTED</b>	<b>FY27 VS</b>
	<b>APPROVED</b>	<b>PROJECTED</b>	<b>RECOMMENDED</b>	<b>FY26 BUDGET</b>	<b>CHANGE</b>	
PROGRAM EXPENSES/SUPPLIES	613,699	600,000	600,000	661,500	47,801	0.0%
TRANSFER TO RESERVE	-	250,000	-	-	-	0.0%
CURRENT YEAR BALANCE	-	-	-	-	-	0.0%
<b>TOTALS</b>	<b>613,699</b>	<b>850,000</b>	<b>600,000</b>	<b>661,500</b>	<b>47,801</b>	<b>0.0%</b>

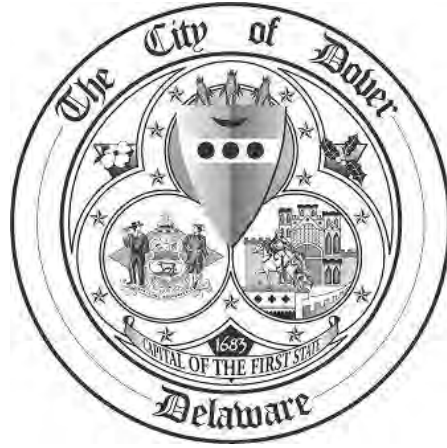
**600 - WORKER'S COMPENSATION FUND**

OPERATING REVENUES

	2024/2025	2025/26	2025/26	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL BUDGET	PROJECTED	RECOMMENDED	FY27 VS FY26 BUDGET	% CHANGE
BEGINNING BALANCE	5,476,465	6,449,700	6,691,500	7,583,500	1,133,800	17.6%
INTEREST INCOME	254,160	200,000	200,000	235,000	35,000	17.5%
PREMIUM FROM CITY	1,395,393	1,352,000	1,352,000	1,567,200	215,200	15.9%
<b>TOTALS</b>	<b>7,126,019</b>	<b>8,001,700</b>	<b>8,243,500</b>	<b>9,385,700</b>	<b>1,384,000</b>	<b>17.3%</b>

	2024/2025	2025/26	2025/26	2026/2027	\$ DIFFERENCE	
	ACTUAL	ORIGINAL BUDGET	PROJECTED	RECOMMENDED	FY27 VS FY26 BUDGET	% CHANGE
PROGRAM EXPENSE - CLAIMS	164,342	300,000	300,000	250,000	200,000	-16.7%
INSURANCE	213,622	300,000	291,300	300,000	400,000	0.0%
STATE OF DEL - SELF INSURANCE TAX	22,548	30,000	30,000	30,000	45,000	0.0%
CONTRACTUAL SERVICES	33,993	30,000	38,700	37,200	15,000	24.0%
TRANSFER TO PENSION FUND			-		-	0.0%
TRANSFER TO GENERAL FUND FOR RETIREES			-		-	0.0%
<b>TOTAL EXPENSES</b>	<b>434,505</b>	<b>660,000</b>	<b>660,000</b>	<b>617,200</b>	<b>660,000</b>	<b>-6.5%</b>
CURRENT YEAR BALANCE	6,691,514	7,341,700	7,583,500	8,768,500	1,426,800	19.4%
<b>TOTALS</b>	<b>7,126,019</b>	<b>8,001,700</b>	<b>8,243,500</b>	<b>9,385,700</b>	<b>1,384,000</b>	<b>17.3%</b>



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