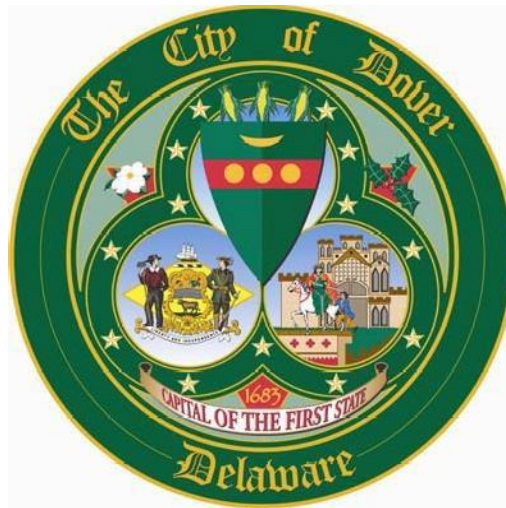


CITY OF DOVER ANNUAL OPERATING BUDGET

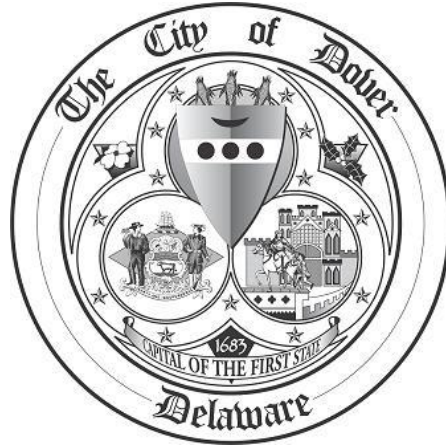
FOR FISCAL YEAR

JULY 1, 2025 - JUNE 30, 2026



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

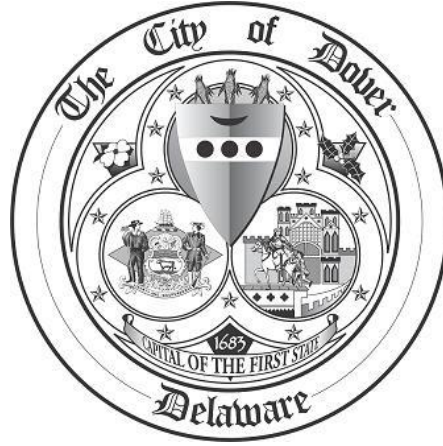
Published by:
The City Manager's Office
David S. Hugg, III, City Manager
Sharon J. Duca, P.E., Assistant City Manager



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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 2026 – 2030 Capital Investment Plans

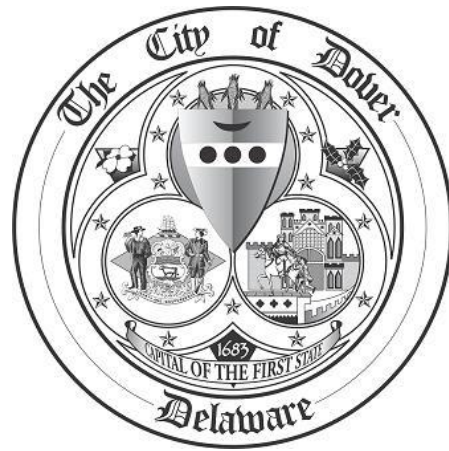
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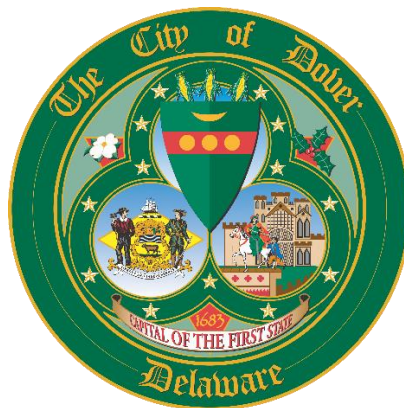
INTRODUCTION

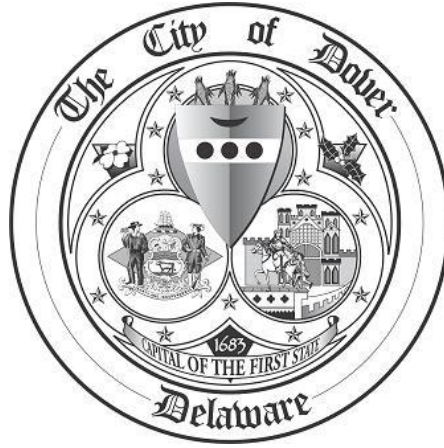
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

CITY MANAGER'S LETTER

How To Use This Budget

OPERATIONAL STRUCTURE





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December 11, 2025

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

SUBJECT: Final FY26 City of Dover Budget

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

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

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

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

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

- Revenues must equal or exceed expenditure without using the budget balance (a Charter provision).
- Ensure reasonableness regarding transfers from enterprise funds as limited by charter and reserve requirements; respect the reserve thresholds/ensure adequate reserves.
- Do not rely on carryovers, one-time revenues, anticipated funds (liens, judgements, etc.).
- Watch for overload – too many options or actions to consider.
- Calculate cumulative impact from the incremental, smaller revenue/expenditure increases.
- Watch unintended impacts (equity) by income, housing value, other factors.

- Consider the ease of applying and collecting revenues.
- Consider acceptability and pushback (political accessibility).
- Match the cost of providing service with appropriate fees based on timely rate studies.
- Understand CPI versus “city inflationary indices”. Basic function/service inflationary increases should be automatic.
- Ensure adequacy of service and utility fee generated reserves for future repairs, replacements, and obsolescence.

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

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

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

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

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

Personnel costs have been increased to match union agreements, and we have improved compensation for non-bargaining employees to foster the retention of our exceptional workforce. At the same time, the budget includes a number of reclassifications, career ladder additions and restructuring to bolster our recruitment and retention efforts. Although we recognize the

criticality of the many requested staffing needs, they simply cannot be absorbed in the face of rising costs and a commitment to modest revenue growth.

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

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

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

Key elements of the approved budget:

- Compensation adjustments reflecting union negotiations/contracts and to further address inequities relative to non-bargaining employees (growing issue due to scale compression and retention).
- Inflationary adjustments, such as for postage, fuel, telephones, vehicles, insurance and other operating items.
- Restrictions on position growth with only four new (net) positions recommended for FY26. One is an additional civilian Records Clerk in the Police Department, while an additional 911 Dispatcher was authorized (by re-using a listed but unused position). A position was created to accommodate a previously grant funded Mental Health Professional in the Police Department. Two (2) new positions have been recommended including one (1) in the Wastewater Fund (GIS Specialist) and one (1) in the Water Fund (Water Service Person).
- Retiree pension considerations, including a 2% COLA in FY26.
- Escalating cost of healthcare coverage built into benefits calculations.
- BLS ambulance service costs increase covered by a newly established fee and Special Revenue Fund (created in FY25).
- Recognition of a reduction in energy costs providing an opportunity for stability.

- Modest preapproved increase in electric rates based on recent rate study (2023).
- A modest increase in water and wastewater rates based on current (2025) rate study.
- Deferral of selected General Fund capital projects due to backlog of prior projects and/or uncertain grant opportunities and budget limitations.
- Creation of a new department (Emergency Management & Communications) by realigning various budget units from the City Manager and Planning, Inspections and Community Development Departments.

The final Operating Budget for FY 26 totals \$211,344,483 million and the Capital Budget totals \$32,391,700 million for a combined total of \$243,736,183 million.

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

I respectfully submit the final FY26 City of Dover Budget and Capital Plan.

Sincerely,



David S. Hugg, III
City Manager

HOW TO USE THIS BUDGET

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

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

INTRODUCTION

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

BUDGET SUMMARY

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

FUND SUMMARIES

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

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

PERSONNEL SUMMARY

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

CAPITAL INVESTMENTS PLAN (CIP)

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

DEBT SERVICE

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

GENERAL, SANITATION, WATER, WASTEWATER, and ELECTRIC

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

OTHER FUNDS

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

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

OPERATIONAL STRUCTURE

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

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

FUND	DEPARTMENT	DIVISION/PROGRAM
GENERAL FUND	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

FUND	DEPARTMENT	DIVISION/PROGRAM
GENERAL FUND	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
SANITATION	Public Works	Sanitation
WATER FUND	Water & Wastewater	Water - Engineering & Inspection Water - Maintenance Water - Treatment Plant
WASTEWATER FUND	Water & Wastewater	Wastewater - Engineering & Inspection Wastewater - Maintenance
ELECTRIC FUND	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

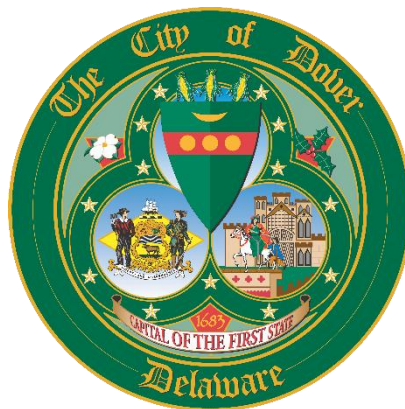
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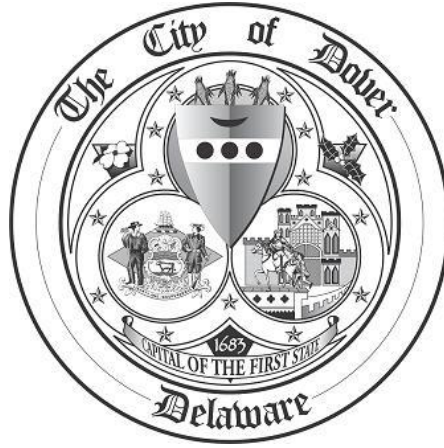
BUDGET PROCESS

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

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

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

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

Chronological

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

Bold with asterisk indicates deadline for Department Heads*

AMENDING THE BUDGET

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

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

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

BUDGET PROCEDURES

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

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

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

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

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

CAPITAL INVESTMENTS PLAN AND BUDGET

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

CRITERIA

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

All projects requiring debt obligation or borrowing

Any acquisition or lease of land

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

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

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

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

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

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

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

BUDGET POLICY GUIDELINES

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

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

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

The General Fund shall realize returns from the Enterprise Funds, excluding the Sanitation Fund. The returns should not sacrifice improvements to the utilities. The budget includes transfers of \$10,000,000 from the Electric Fund and \$1,00,000 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.

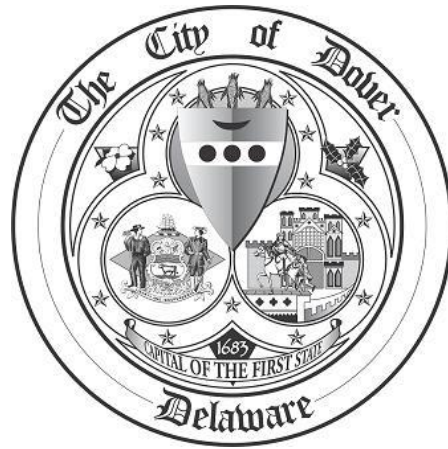
The government-wide financial statements as well as all proprietary and fiduciary trust funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

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.

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

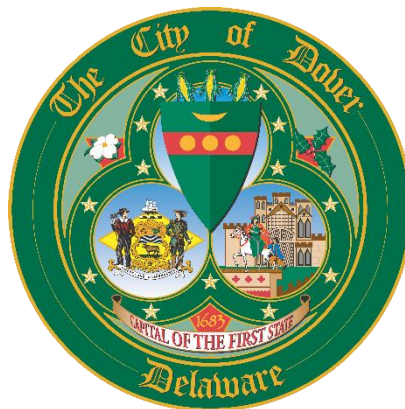
GENERAL FUND

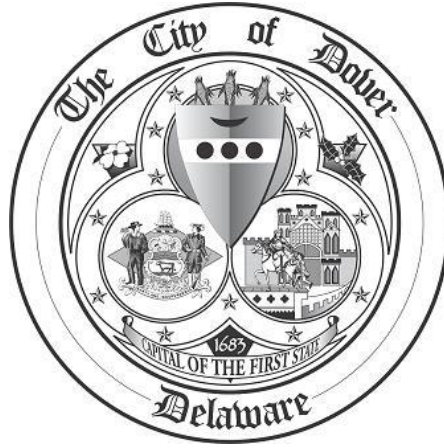
SANITATION

WASTEWATER FUND

WATER FUND

ELECTRIC FUND



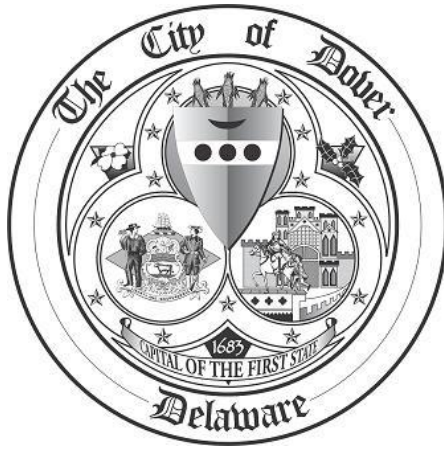


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City of Dover Fiscal Year 2026 Recommended Budget

Budget Highlights & Discussion Points



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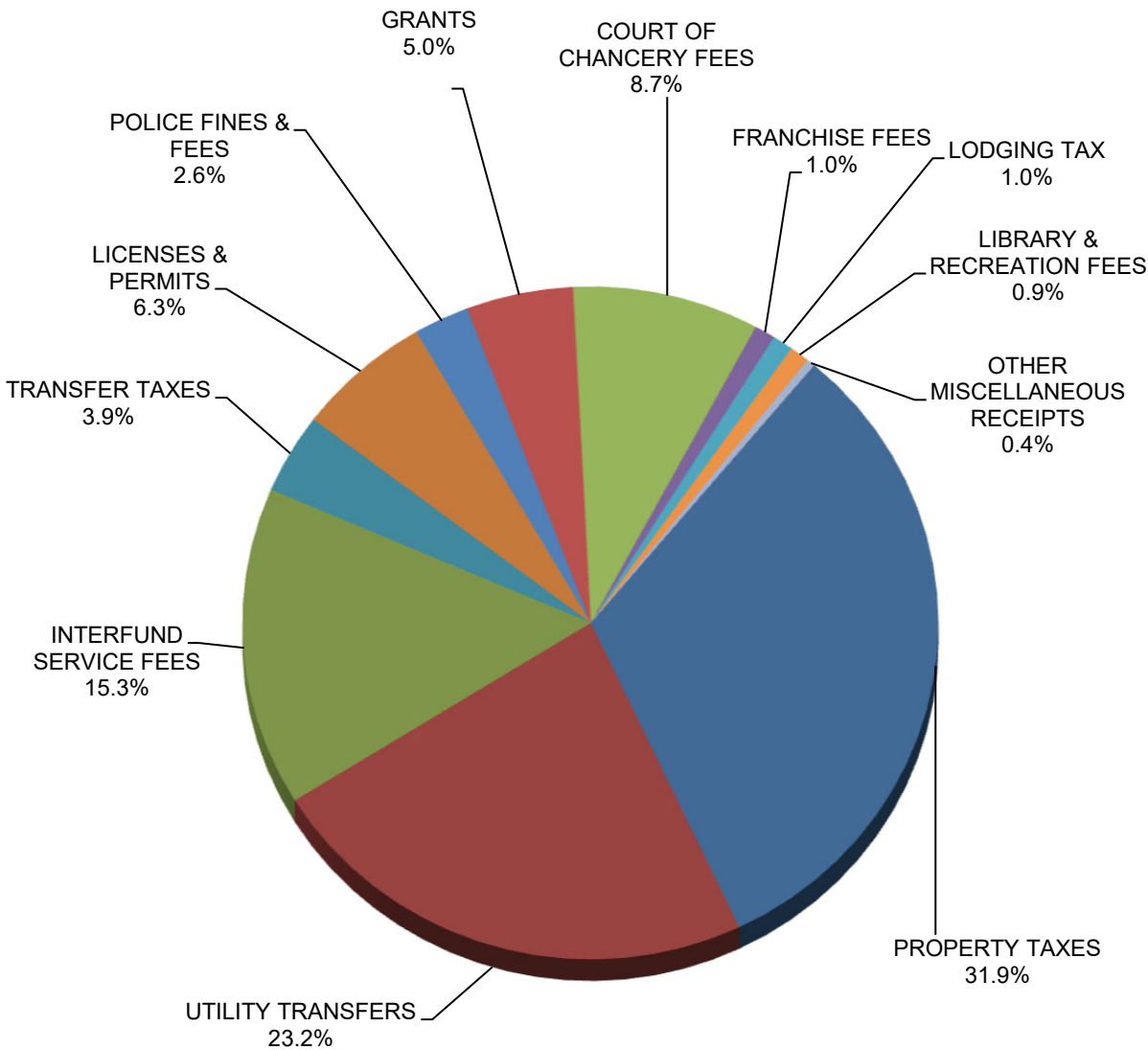
City of Dover
All Funds Summary
Fiscal 2026 Recommended Budget

	Fund or Reserve Account	Beginning Balances	Revenues/ Transfers In	Expenses/ Transfers Out	Ending Balances
1	<u>General Fund</u>				
2	Operating Fund	\$ 11,180,500	\$ 53,580,300	\$ (59,738,500)	\$ 5,022,300
3	Contingency Account	790,800	20,000	-	810,800
4	Capital Project Fund	3,566,300	10,144,900	(9,435,700)	4,275,500
5	Capital Asset Reserve	1,404,700	100,000	-	1,504,700
6	Parkland Reserve	105,300	(5,300)	-	100,000
7	Total General Fund	17,047,600	63,839,900	(69,174,200)	11,713,300
8	<u>Sanitation</u>				
9	Operating Fund	331,800	5,168,400	(4,633,700)	866,500
10	Contingency Account	140,000	-	-	140,000
11	I & E Fund	-	735,000	(735,000)	-
12	Total Sanitation Fund	471,800	5,903,400	(5,368,700)	1,006,500
13	<u>Water Fund</u>				
14	Operating Fund	1,295,000	8,497,900	(8,098,600)	1,694,300
15	Contingency Account	326,700	10,000	-	336,700
16	I & E Fund	93,500	8,830,600	(8,780,600)	143,500
17	Capital Asset Reserve	616,200	20,000	-	636,200
18	Impact Fee Reserve	2,082,700	50,000	-	2,132,700
19	Total Water Fund	4,414,100	17,408,500	(16,879,200)	4,943,400
20	<u>Wastewater Fund</u>				
21	Operating Fund	3,507,000	12,711,700	(13,176,900)	3,041,800
22	Contingency Account	326,700	12,000	-	338,700
23	I & E Fund	787,100	2,752,100	(2,702,100)	837,100
24	Capital Asset Reserve	614,800	20,000	-	634,800
25	Impact Fee Reserve	6,064,600	204,800	(4,800)	6,264,600
26	Total Wastewater Fund	11,300,200	15,700,600	(15,883,800)	11,117,000
27	<u>Electric Fund</u>				
28	Operating Fund *	52,519,500	106,190,400	(123,172,700)	35,537,200
29	Contingency Account	1,012,400	35,000	-	1,047,400
30	Insurance Reserve	888,200	30,000	-	918,200
31	Rate Stabilization Reserve	9,804,600	360,000	-	10,164,600
32	I & E Fund	9,610,900	10,738,300	(10,738,300)	9,610,900
33	Depreciation Reserve	17,367,700	350,000	-	17,717,700
34	Future Capacity Reserve	13,490,300	500,000	-	13,990,300
35	Total Electric Fund	104,693,600	118,203,700	(133,911,000)	88,986,300
36	Less:				
37	Interfund Operating Transfers		(12,000,000)	12,000,000	
38	Capital and Reserve Transfers		(20,523,900)	20,523,900	
39	Interfund Allocations		4,565,000	(4,565,000)	
40	Subtotal Major Operating Funds	137,927,300	221,056,100	(241,216,900)	117,766,500
41	Workers Compensation	6,449,700	1,552,000	(660,000)	7,341,700
42	Community Transportation Fund	521,900	-	-	521,900
43	Police Grants	-	165,000	(165,000)	-
44	Library Grants	-	401,150	(401,150)	-
45	CDBG	-	339,933	(339,933)	-
46	American Recovery Act Funding	348,500	-	-	348,500
47	Economic/Community Development	713,900	-	-	713,900
48	Ambulance Service	-	850,000	(850,000)	-
49	Subs Abuse - Youth Prog	42,000	90,000	(103,200)	28,800
50	Total All Funds & Reserves	<u>\$ 146,003,300</u>	<u>\$ 224,454,183</u>	<u>\$ (243,736,183)</u>	<u>\$ 126,721,300</u>

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

Fiscal Year 2025/2026

General Fund Revenue



**GENERAL FUND
CASH RECEIPT SUMMARY**

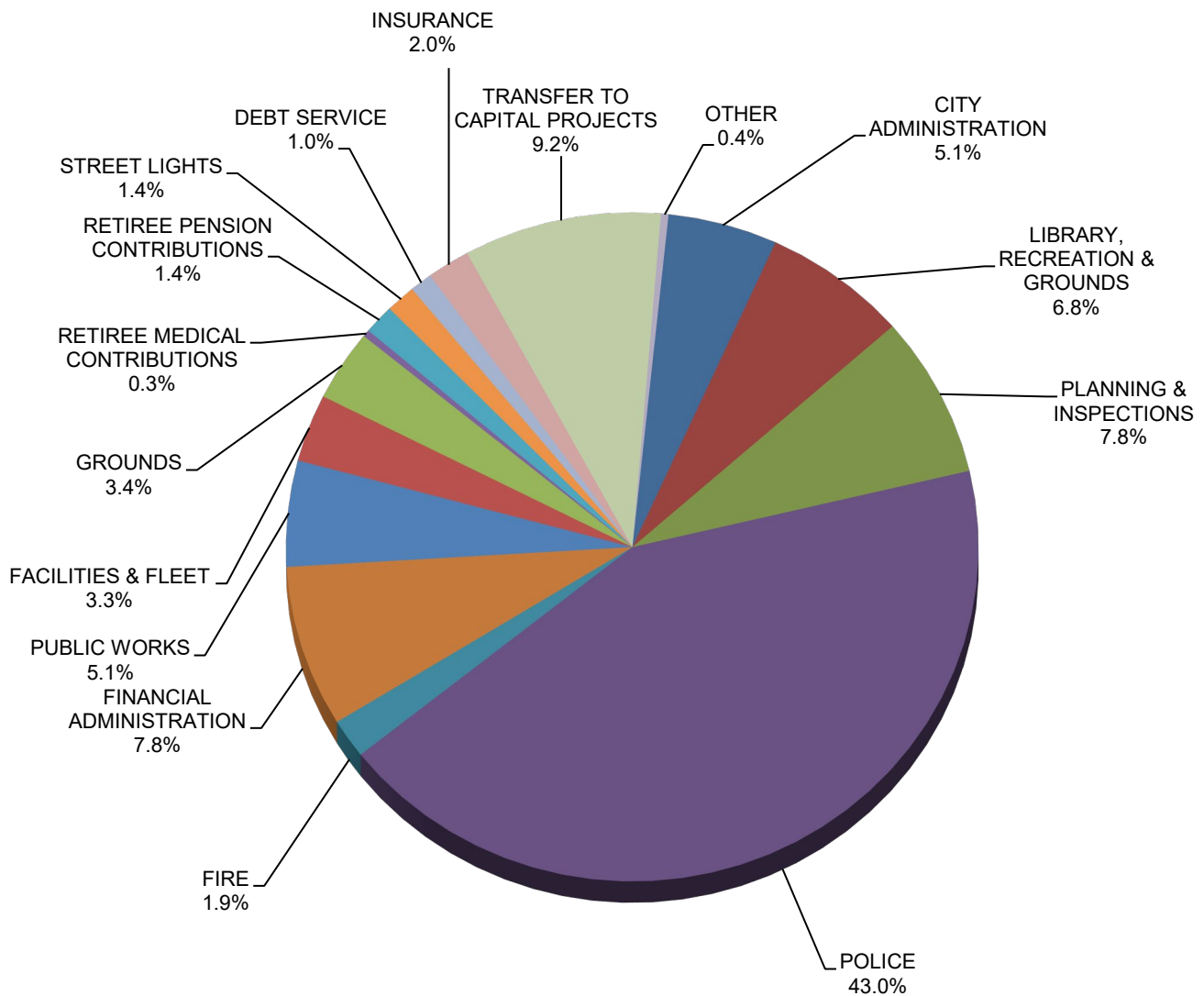
	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
1 BEGINNING BALANCE	12,057,508	5,547,600	14,860,800	11,180,500	11,180,500	5,632,900	101.5%
2 FINES AND POLICE REVENUE	697,859	781,100	781,100	767,900	767,900	(13,200)	-1.7%
3 LIBRARY REVENUES	148,058	153,100	153,100	151,200	151,200	(1,900)	-1.2%
4 KENT COUNTY BOOK REIMBURSEMENT	425,611	155,000	155,000	180,000	180,000	25,000	16.1%
5 BUSINESS LICENSES	1,484,323	1,616,400	1,616,400	1,540,000	1,540,000	(76,400)	-4.7%
6 PERMITS AND OTHER FEES	2,906,381	1,785,000	1,797,000	1,722,000	1,722,000	(63,000)	-3.5%
7 MISCELLANEOUS CHARGES	3,133,600	1,262,000	1,250,000	-	-	(1,262,000)	-100.0%
8 POLICE EXTRA DUTY	597,457	497,500	497,500	514,000	514,000	16,500	3.3%
9 PROPERTY TAXES	16,223,148	16,876,000	16,876,000	16,500,000	17,200,000	(376,000)	1.9%
10 RECREATION REVENUE	140,377	145,000	145,000	145,000	145,000	-	0.0%
11 FRANCHISE FEE	524,452	600,000	600,000	500,000	500,000	(100,000)	-16.7%
12 RENT REVENUE - GARRISON FARM	98,139	76,800	76,800	100,000	100,000	23,200	30.2%
13 COURT OF CHANCERY FEES	4,449,818	3,500,000	3,500,000	4,500,000	4,500,000	1,000,000	28.6%
14 INVESTMENT INCOME	75,316	50,000	50,000	100,000	200,000	50,000	300.0%
15 RECEIPTS SUBTOTAL	34,871,085	27,497,900	27,497,900	26,720,100	27,520,100	(777,800)	0.1%
16 INTERFUND SERVICE RECEIPTS							
17 INTERFUND SERVICE RECEIPTS GEN GOV	1,592,553	1,679,500	1,679,500	1,788,400	1,788,200	108,900	6.5%
18 INTERFUND SERVICE RECEIPTS PUB WORKS	667,278	857,600	857,600	983,100	983,100	125,500	14.6%
19 INTERFUND SERVICE RECEIPTS CENT SRVCS	1,031,077	2,035,700	2,035,700	1,428,900	1,793,700	(606,800)	-11.9%
20 INTERFUND SERVICE RECEIPTS FIN ADMIN	2,733,566	2,553,400	2,553,400	3,424,900	3,373,700	871,500	32.1%
21 INTERFUND SERVICE RECEIPTS SUBTOTAL	6,024,473	7,126,200	7,126,200	7,625,300	7,938,700	499,100	11.4%
22 GRANTS:							
23 POLICE EXTRA DUTY	604,418	165,000	165,000	708,000	708,000	543,000	329.1%
24 POLICE GRANTS FUND	484,658	145,000	145,000	165,000	165,000	20,000	13.8%
25 POLICE PENSION GRANT	812,409	620,000	620,000	850,000	850,000	230,000	37.1%
26 GREEN ENERGY GRANT	98,500	98,500	98,500	98,500	98,500	-	0.0%
27 GRANTS SUBTOTAL	2,054,726	1,028,500	1,028,500	1,821,500	1,821,500	793,000	77.1%
28 TRANSFERS FROM:							
29 TRANSFER TAX	2,322,756	2,000,000	2,000,000	2,000,000	2,400,000	-	20.0%
30 LODGING TAX	-	500,000	500,000	500,000	500,000	-	0.0%
31 AMBULANCE SERVICE	-	600,000	600,000	600,000	600,000	-	0.0%
32 MUNICIPAL STREET AID	789,494	750,000	750,000	750,000	750,000	-	0.0%
33 CIVIL TRAFFIC PENALTIES	66,052	50,000	50,000	50,000	50,000	-	0.0%
34 WATER/WASTEWATER	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	0.0%
35 ELECTRIC	8,000,000	10,000,000	12,465,200	10,000,000	10,000,000	-	0.0%
36 TRANSFERS FROM SUBTOTAL	12,178,302	15,900,000	18,365,200	15,900,000	16,300,000	-	2.5%
37 TOTAL REVENUES	55,128,587	51,552,600	54,017,800	52,066,900	53,580,300	514,300	3.9%
38 TOTAL BEGINNING BALANCE & REVENUE	67,186,095	57,100,200	68,878,600	63,247,400	64,760,800	6,147,200	13.4%

**GENERAL FUND
EXPENSE SUMMARY**

	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
1 DEPARTMENT EXPENSES:							
2 CITY CLERK	428,268	486,800	486,800	492,900	492,900	6,100	1.3%
3 COUNCIL	234,310	266,500	266,500	276,600	276,600	10,100	3.8%
4 PLANNING	615,537	898,800	898,800	1,081,400	1,079,800	181,000	20.1%
5 CITY MANAGER	1,477,117	1,279,000	1,379,000	1,470,600	1,485,300	206,300	16.1%
6 HUMAN RESOURCES	373,335	478,000	478,000	495,200	529,900	51,900	10.9%
7 MAYOR	201,462	304,600	304,600	316,700	316,700	12,100	4.0%
8 FIRE	854,396	1,008,300	1,013,800	1,732,800	1,133,800	125,500	12.4%
9 LIFE SAFETY	852,815	1,222,500	1,222,500	1,662,200	1,664,100	441,600	36.1%
10 CODE ENFORCEMENT	780,365	1,163,500	1,161,500	1,213,700	1,143,700	(19,800)	-1.7%
11 INSPECTIONS	733,048	767,400	769,400	700,100	769,100	1,700	0.2%
12 POLICE	20,713,420	23,061,100	23,061,100	24,749,200	24,762,300	1,701,200	7.4%
13 POLICE EXTRA DUTY	746,018	405,000	405,000	910,700	910,700	505,700	124.9%
14 PUBLIC WORKS - ADMINISTRATION	616,713	670,700	670,700	743,500	743,500	72,800	10.9%
15 STREETS	713,543	797,000	797,000	899,800	899,800	102,800	12.9%
16 GROUNDS MAINTENANCE	1,603,126	1,788,500	1,788,500	2,047,300	2,047,300	258,800	14.5%
17 STORMWATER	708,159	-	1,021,200	1,109,900	1,104,900	1,104,900	0.0%
18 FACILITIES MANAGEMENT	798,550	886,400	886,400	807,900	807,900	(78,500)	-8.9%
19 GENERAL FUND ENGINEERING	251,951	292,900	292,900	303,500	303,500	10,600	3.6%
20 LIBRARY	1,904,921	2,146,000	2,146,000	2,373,800	2,378,800	232,800	10.8%
21 RECREATION	1,446,704	1,573,300	1,583,300	1,653,300	1,653,300	80,000	5.1%
22 PROCUREMENT & INVENTORY	826,622	958,600	958,600	1,011,600	1,012,700	54,100	5.6%
23 FLEET MAINTENANCE	1,032,448	1,081,400	1,081,400	1,139,400	1,139,800	58,400	5.4%
24 INFORMATION TECHNOLOGY	810,666	920,500	920,500	1,045,700	1,045,700	125,200	13.6%
25 FINANCE	752,831	1,009,900	1,009,900	1,025,400	1,039,800	29,900	3.0%
26 CUSTOMER SERVICE	1,280,368	1,456,800	1,446,800	2,872,338	1,512,400	55,600	3.8%
27 DEPARTMENT SUBTOTALS	40,756,692	44,923,500	46,050,200	52,135,538	50,254,300	5,330,800	11.9%
28 OTHER EXPENDITURES:							
29 DEBT SERVICE	627,990	626,700	626,700	625,200	625,200	(1,500)	-0.2%
30 CONTRIBUTION TO DDP	150,000	150,000	150,000	150,000	150,000	-	0.0%
31 INSURANCE	1,112,185	1,044,300	1,044,300	1,200,000	1,200,000	155,700	14.9%
32 OTHER EMPLOYMENT EXPENSES	-	-	-	200,000	200,000	200,000	0.0%
33 BANK & CREDIT CARD FEES	33,458	30,700	30,700	57,800	57,800	27,100	88.3%
34 STREET LIGHTS	835,660	841,100	841,100	830,000	830,000	(11,100)	-1.3%
35 OTHER EXPENSE SUBTOTAL	5,307,293	4,796,700	4,796,700	3,063,000	3,063,000	(1,733,700)	-36.1%
36 TRANSFERS							
37 TRANSFER TO CAPITAL FUND - PROJECTS	3,037,800	3,173,600	4,617,600	5,720,400	5,511,200	2,337,600	73.7%
38 APPROP. POLICE PENSION - STATE GRANT	812,409	692,800	692,800	850,000	850,000	157,200	22.7%
39 TRANSFER TO ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
40 TRANSFER TO OTHER/CABLE FRANCHISE RESV	10,315	-	-	10,000	10,000	10,000	0.0%
41 TRANSFER TO INVENTORY WRITE-OFFS	25,000	25,000	25,000	25,000	25,000	-	0.0%
42 TRANSFERS SUBTOTAL	6,261,324	5,407,200	6,851,200	6,630,400	6,421,200	1,014,000	18.8%
43 TOTAL EXPENDITURES	52,325,309	55,127,400	57,698,100	61,828,938	59,738,500	4,611,100	8.4%
44 BUDGET BALANCE	14,860,786	1,972,800	11,180,500	1,418,462	5,022,300	3,049,500	154.6%
45 TOTAL BUDGET BALANCE & EXPENDITURES	67,186,095	57,100,200	68,878,600	63,247,400	64,760,800	7,660,600	13.4%
46 EXCEEDS/(REMAINS)TO MEET REQUIREMENT	10,450,500	(2,151,400)	6,859,100	(2,746,900)	735,900		

Fiscal Year 2025/2026 General Fund Expenditures

By Major Function



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

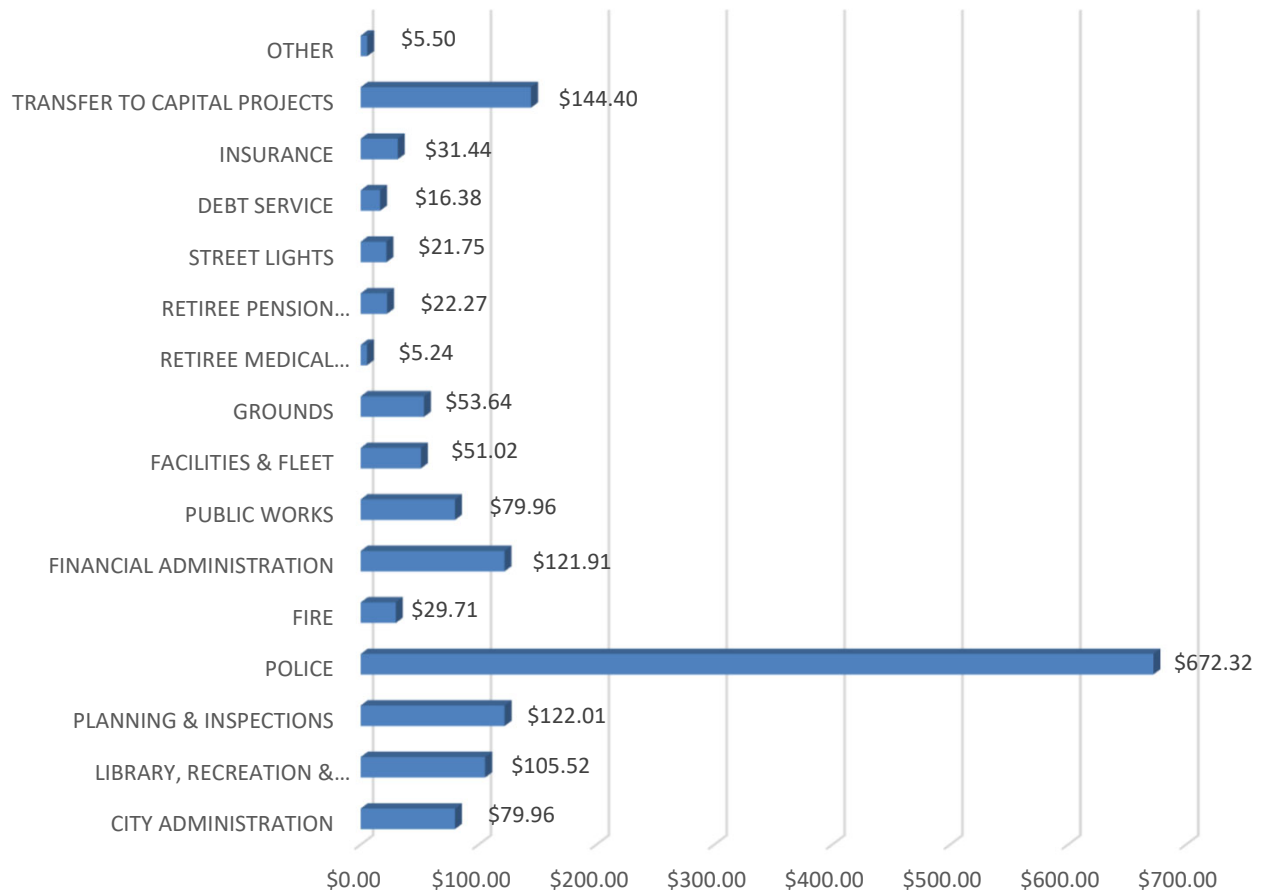
GOVERNMENTAL CAPITAL PROJECTS FUND SUMMARY

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

	2023/2024	ORIGINAL	2024/25	2025/2026	2025/2026	\$ DIFFERENCE	
	ACTUAL	APPROVED	PROJECTED	REQUESTED	APPROVED	FY26 VS	
						FY25 BUDGET	POLICY
28 RESERVE BALANCES							
29 CAPITAL ASSET RESERVE	1,653,050	1,524,900	1,404,700	1,404,700	1,504,700	(20,200)	Min \$500K
30 PARKLAND/RECREATION	400,000	105,300	105,300	100,000	100,000	(5,300)	N/A

FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

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



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

*US Census estimate for 2020

SANITATION FUND SUMMARY

	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
1 BEGINNING BALANCE - SANITATION	-	-	-	331,800	331,800	331,800	0.0%
2 BASE REVENUE:							
3 SANITATION SERVICES	3,966,546	4,851,600	4,851,600	5,168,400	5,168,400	316,800	6.5%
4 TOTAL REVENUES	3,966,546	4,851,600	4,851,600	5,168,400	5,168,400	316,800	6.5%
5 TOTAL BEGINNING BALANCE & REVENUES	3,966,546	4,851,600	4,851,600	5,500,200	5,500,200	648,600	13.4%
6 DIRECT EXPENSES:							
7 SANITATION OPERATING	2,641,982	3,140,600	3,140,600	3,288,500	3,282,900	147,900	4.1%
8 DIRECT EXPENDITURE SUBTOTAL	2,641,982	3,140,600	3,140,600	3,288,500	3,282,900	147,900	4.1%
9 OTHER EXPENSES:							
10 INTERFUND SERVICE FEES	-	500,200	500,200	617,600	615,800	117,400	23.1%
11 OTHER EXPENSES SUBTOTAL	-	500,200	500,200	617,600	615,800	117,400	23.1%
12 TRANSFER TO:							
13 SANITATION IMP AND EXT	-	739,000	739,000	735,000	735,000	(4,000)	-0.5%
14 CONTINGENCY RESERVE	-	140,000	140,000	-	-	(140,000)	-100.0%
15 TRANSFER TO SUBTOTAL	-	879,000	879,000	735,000	735,000	(144,000)	-16.4%
16 TOTAL EXPENSES	2,641,982	4,519,800	4,519,800	4,641,100	4,633,700	121,300	2.2%
17 BUDGET BALANCE	-	331,800	331,800	859,100	866,500	121,300	165.5%
18 TOTAL BUDGET BALANCES & EXPENSES	2,641,982	4,851,600	4,851,600	5,500,200	5,500,200	242,600	13.4%
	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	POLICY
19 RESERVE BALANCES							
20 CONTINGENCY	-	140,000	140,000	140,000	140,000	-	\$0

SANITATION IMPROVEMENT & EXTENSION FUND SUMMARY

		2024/25			2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE		% CHG
		2023/2024 ACTUAL	ORIGINAL APPROVED	2024/25 PROJECTED			FY25 VS FY25 BUDGET	FY25 VS fy25 VS	
1	BEGINNING BALANCE	-	-	207,000	-	-	-	-	0.0%
2	TOTAL BEGINNING BALANCES	-	-	207,000	-	-	-	-	0.0%
3	REVENUES								
4	LOANS	-	-	245,000	-	-	-	-	0.0%
5	TRANS FR OPERATING FUND	982,109	739,000	739,000	735,000	735,000	(4,000)	-0.5%	
6	TOTAL BEGINNING BALANCES & REVENUES	982,109	739,000	1,191,000	735,000	735,000	(4,000)	-0.5%	
7	EXPENSES								
8	TRUCKS	982,109	739,000	1,191,000	735,000	735,000	(4,000)	-0.5%	
9	TOTAL EXPENSES	982,109	739,000	1,191,000	735,000	735,000	(4,000)	-0.5%	
10	BUDGET BALANCES	-	-	-	-	-	-	-	0.0%
11	TOTAL BUDGET BALANCES & EXPENSES	982,109	739,000	1,191,000	735,000	942,000	(4,000)	27.5%	
		2024/25			2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE		
		2023/2024 ACTUAL	ORIGINAL APPROVED	2024/25 PROJECTED			FY25 VS FY25 BUDGET	POLICY	
12	RESERVE BALANCES								
13	CAPITAL ASSET RESERVE	-	-	-	-	-	-	\$0	

WATER FUND SUMMARY

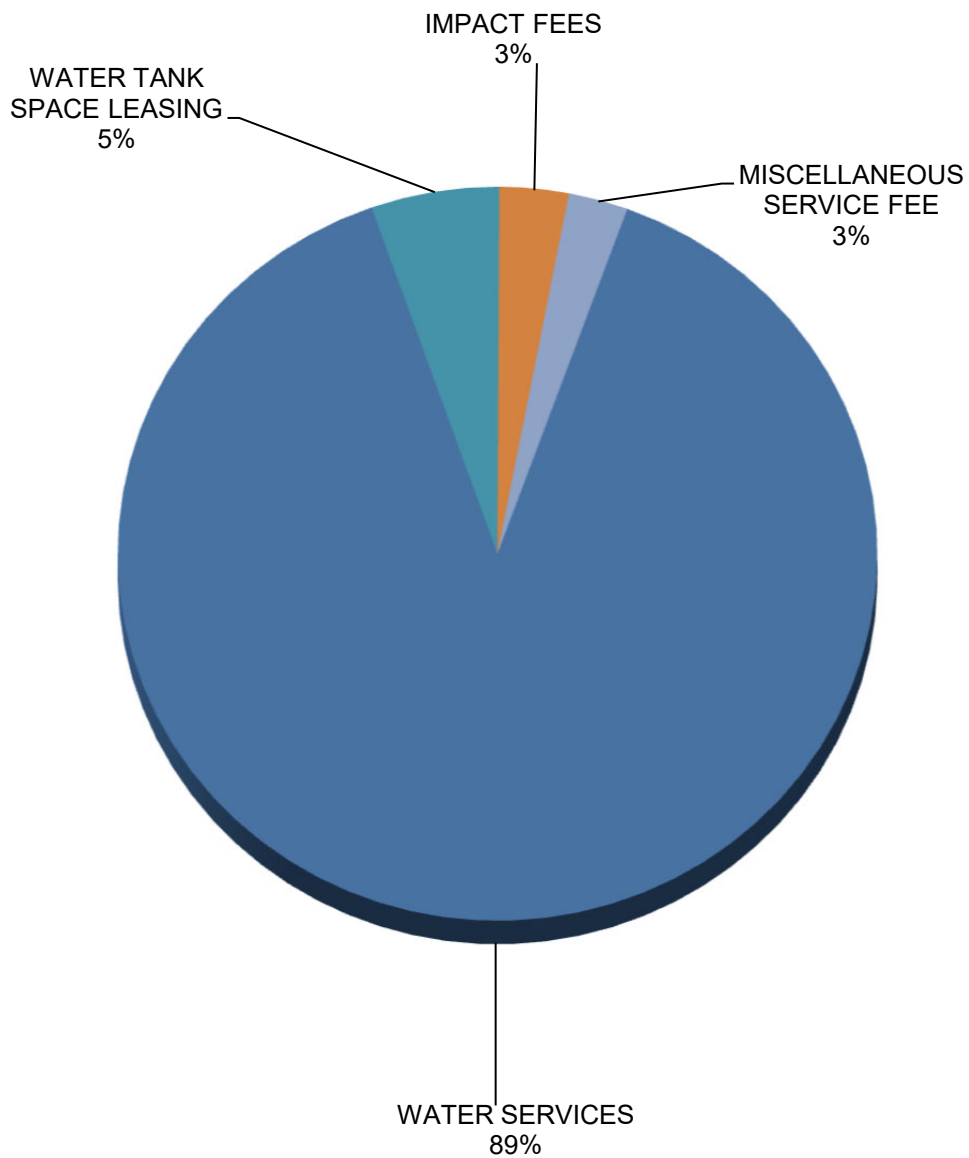
	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
1 BEGINNING BALANCE - WATER	2,012,500	1,536,000	1,754,600	1,295,000	1,295,000	(241,000)	-15.7%
2 BASE REVENUE:							
3 WATER SERVICES	6,544,591	6,566,900	6,566,900	7,568,500	7,568,500	1,001,600	15.3%
4 MISC GRANT REVENUE	47,800	17,500	17,500	-	-	(17,500)	-100.0%
4 WATER TANK SPACE LEASING	423,588	450,500	450,500	464,000	464,000	13,500	3.0%
5 WATER IMPACT FEES	353,484	230,000	230,000	250,000	250,000	20,000	8.7%
6 INTEREST - WATER	266,880	100,000	100,000	150,000	150,000	50,000	50.0%
7 MISCELLANEOUS SERVICE FEE	42,955	65,200	65,200	65,400	65,400	200	0.3%
8 TOTAL REVENUES	7,679,298	7,430,100	7,430,100	8,497,900	8,497,900	1,067,800	14.4%
9 TOTAL BEGINNING BALANCE & REVENUES	9,691,798	8,966,100	9,184,700	9,792,900	9,792,900	279,900	9.2%
10 DIRECT EXPENSES:							
11 ENGINEERING & INSPECTION	298,146	425,700	425,700	416,600	416,600	(9,100)	-2.1%
12 WATER MAINTENANCE	765,276	881,300	881,300	967,200	971,000	85,900	9.7%
13 WATER TREATMENT PLANT	2,713,454	3,201,500	3,201,500	3,097,400	3,081,500	(104,100)	-3.3%
14 DIRECT EXPENDITURE SUBTOTAL	3,776,876	4,508,500	4,508,500	4,481,200	4,469,100	(27,300)	-0.6%
15 OTHER EXPENSES:							
16 DEBT SERVICE - WATER	770,997	695,600	695,600	543,000	543,000	(152,600)	-21.9%
17 OTHER EMPLOYMENT EXPENSES	-	109,500	109,500	-	-	(109,500)	-100.0%
18 INTERFUND SERVICE FEES	1,095,767	1,023,100	1,023,100	750,900	750,900	(272,200)	-26.6%
19 BANK & CREDIT CARD FEES	-	20,000	20,000	25,000	25,000	5,000	25.0%
20 OTHER EXPENSES SUBTOTAL	2,093,664	1,848,200	1,848,200	1,318,900	1,318,900	(529,300)	-28.6%
21 TRANSFER TO:							
22 GENERAL FUND FROM WATER	500,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
23 WATER IMP AND EXT	1,536,700	503,000	503,000	1,219,600	1,280,600	716,600	154.6%
24 ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
25 TRANSFER TO INVENTORY WRITE-OFFS	5,000	5,000	5,000	5,000	5,000	-	0.0%
26 TRANSFER TO SUBTOTAL	2,066,700	1,533,000	1,533,000	2,249,600	2,310,600	777,600	50.7%
27 TOTAL EXPENSES	7,937,240	7,889,700	7,889,700	8,049,700	8,098,600	208,900	2.8%
28 BUDGET BALANCE WATER	1,754,558	1,076,400	1,295,000	1,743,200	1,694,300	617,900	56.3%
29 TOTAL BUDGET BALANCES & EXPENSES	9,691,798	8,966,100	9,184,700	9,792,900	9,792,900	826,800	9.2%
30 EXCEEDS/(REMAINS)TO MEET REQMNT	833,100	184,800	403,400	723,500	674,600		

	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	POLICY
31 RESERVE BALANCES							
32 CONTINGENCY - WATER	314,681	317,700	326,700	336,700	336,700	19,000	\$250K

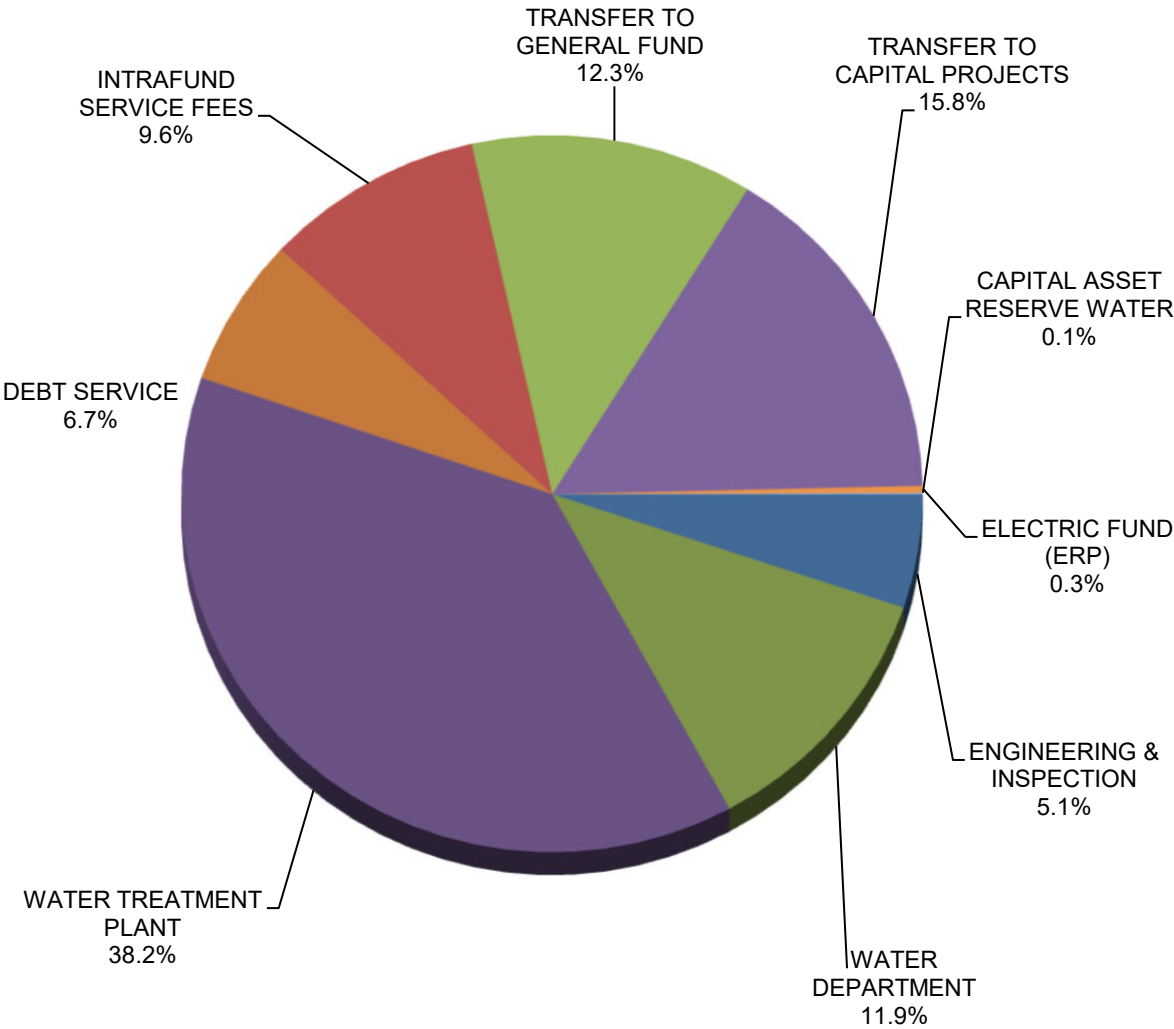
WATER IMPROVEMENT & EXTENSION FUND SUMMARY

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

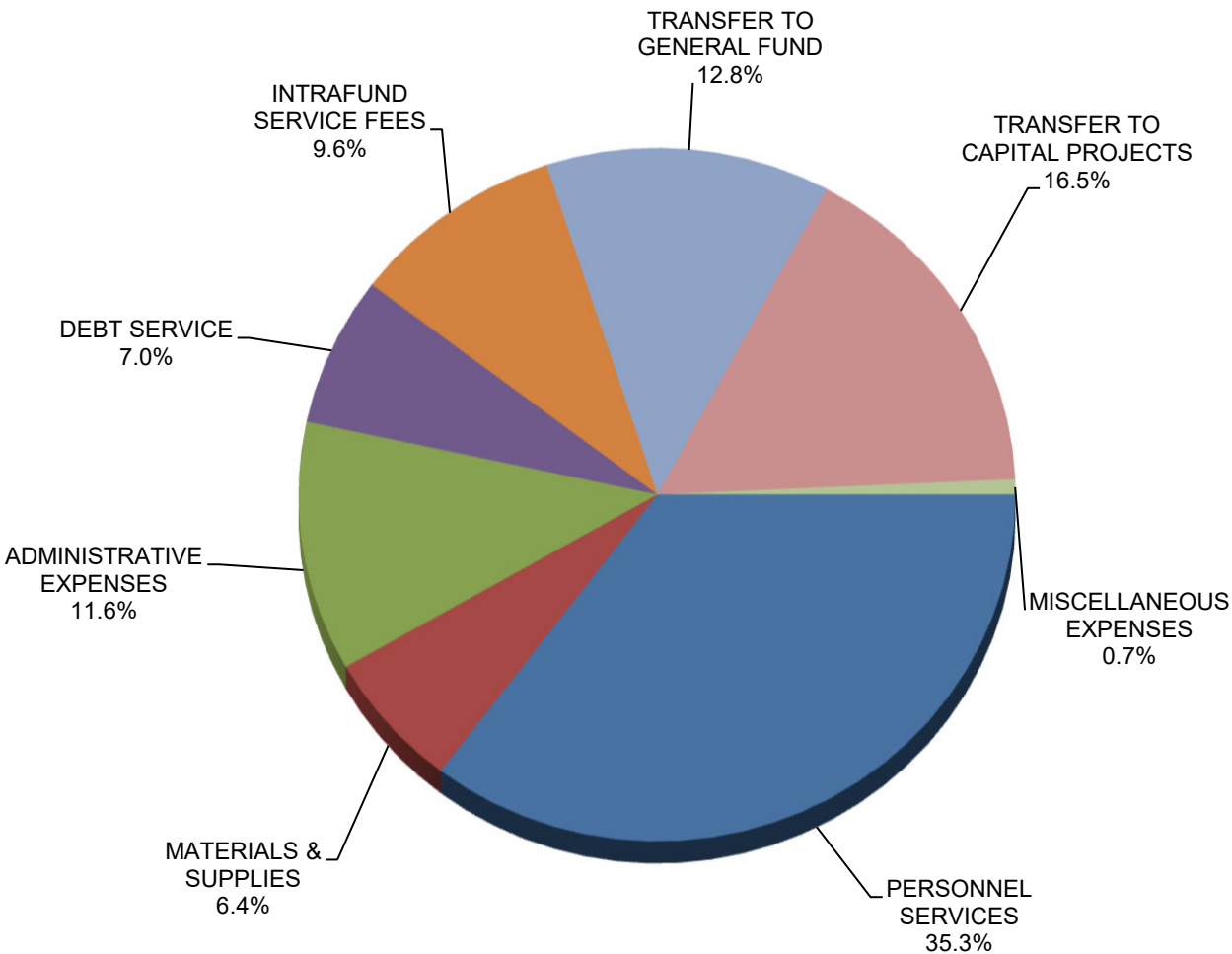
Fiscal Year 2025/2026 Water Fund Revenue



**2025/2026 Budget
Water Fund Expenses
By Major Function**



2025/2026 Budget
Water Fund Expenses
By Expense Category



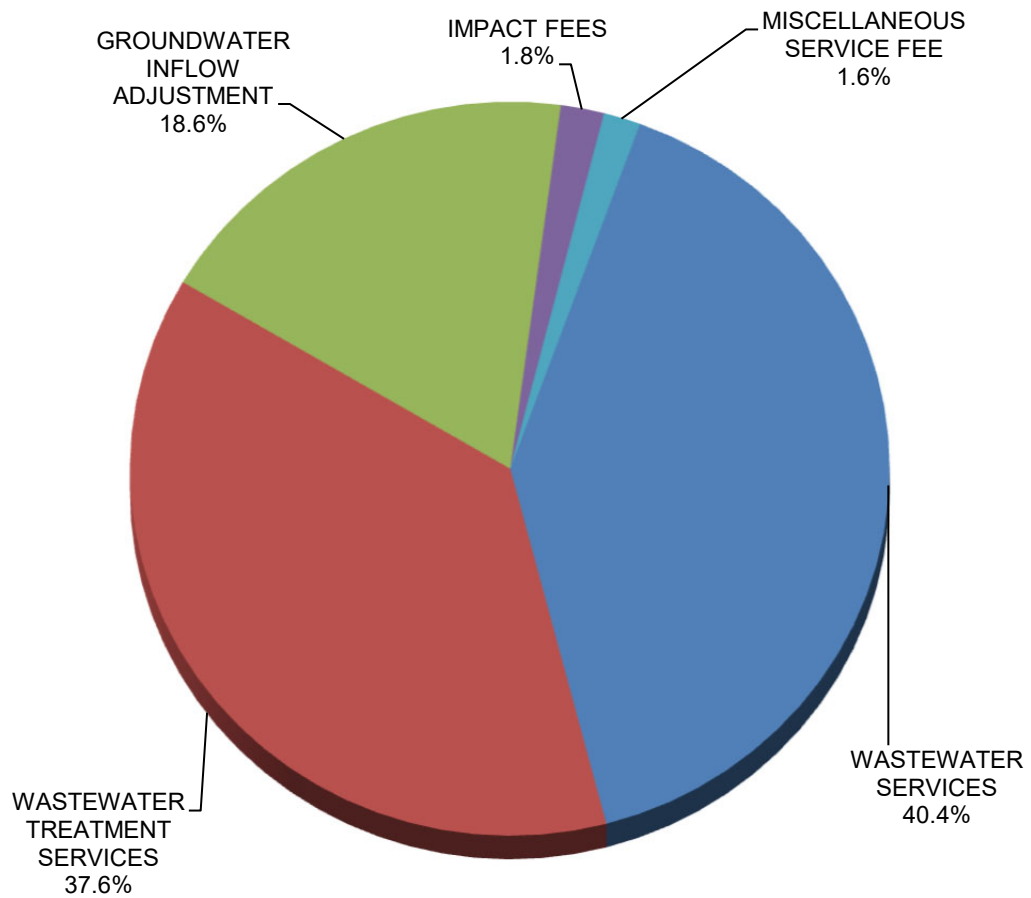
WASTEWATER FUND SUMMARY

	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
1 BEGINNING BALANCE - WASTEWATER	2,360,100	3,942,400	3,942,400	3,507,000	3,507,000	(435,400)	-11.0%
2 BASE REVENUE:							
3 WASTEWATER SERVICES	4,672,371	4,193,600	4,193,600	5,131,300	5,131,300	937,700	22.4%
4 WASTEWATER TREATMENT SERVICES	3,369,660	3,672,600	3,672,600	4,775,400	4,775,400	1,102,800	30.0%
5 GROUNDWATER INFLOW ADJUSTMENT	2,180,803	1,977,400	1,977,400	2,369,800	2,369,800	392,400	19.8%
6 WASTEWATER IMPACT FEES	312,451	230,000	230,000	235,000	235,000	5,000	2.2%
7 INTEREST - WASTEWATER	298,597	100,000	100,000	200,000	200,000	100,000	100.0%
8 MISCELLANEOUS SERVICE FEE	25,243	50,200	50,200	200	200	(50,000)	-99.6%
9 TOTAL REVENUES	10,909,125	10,223,800	10,223,800	12,711,700	12,711,700	2,487,900	24.3%
10 TOTAL BEGINNING BALANCE & REVENUES	13,269,225	14,166,200	14,166,200	16,218,700	16,218,700	2,052,500	14.5%
10 DIRECT EXPENSES:							
11 ENGINEERING & INSPECTION	160,049	382,000	382,000	516,200	519,900	134,200	36.1%
12 WASTEWATER MAINTENANCE	1,311,525	1,369,000	1,369,000	1,524,400	1,524,400	155,400	11.4%
13 DIRECT EXPENDITURE SUBTOTAL	1,471,573	1,751,000	1,751,000	2,040,600	2,044,300	289,600	16.8%
14 OTHER EXPENSES:							
15 DEBT SERVICE - WASTEWATER	664,587	614,200	614,200	644,000	644,000	29,800	4.9%
16 KENT COUNTY TREATMENT CHARGE	4,828,325	5,198,600	5,198,600	5,822,500	5,822,500	623,900	12.0%
17 INTERFUND SERVICE FEES	841,741	724,900	724,900	942,400	935,200	217,500	29.0%
18 BANK & CREDIT CARD FEES	-	6,000	6,000	6,000	6,000	-	0.0%
19 OTHER EXPENSES SUBTOTAL	6,444,653	6,548,300	6,548,300	7,414,900	7,407,700	866,600	13.1%
20 TRANSFER TO:							
21 GENERAL FUND FROM WASTEWATER	500,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.0%
22 WASTEWATER IMP AND EXT	2,270,900	1,329,900	1,329,900	2,694,900	2,694,900	1,365,000	102.6%
23 ELETRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	-	0.0%
24 TRANSFER TO INVENTORY WRITE-OFFS	5,000	5,000	5,000	5,000	5,000	-	0.0%
25 TRANSFER TO SUBTOTAL	3,021,010	2,359,900	2,359,900	3,724,900	3,724,900	1,365,000	57.8%
26 TOTAL EXPENSES	10,937,237	10,659,200	10,659,200	13,180,400	13,176,900	2,521,200	23.6%
27 BUDGET BALANCE WASTEWATER	2,331,989	3,507,000	3,507,000	3,038,300	3,041,800	(468,700)	-13.3%
28 TOTAL BUDGET BALANCES & EXPENSES	13,269,225	14,166,200	14,166,200	16,218,700	16,218,700	2,052,501	14.5%
29 EXCEEDS/(REMAINS)TO MEET REQMNT	1,030,389	2,271,200	2,283,200	1,512,900	1,516,400		
30 RESERVE BALANCES							
31 CONTINGENCY - WASTEWATER	314,681	317,800	326,700	338,700	338,700	20,900	\$250K

WASTEWATER IMPROVEMENT & EXTENSION FUND SUMMARY

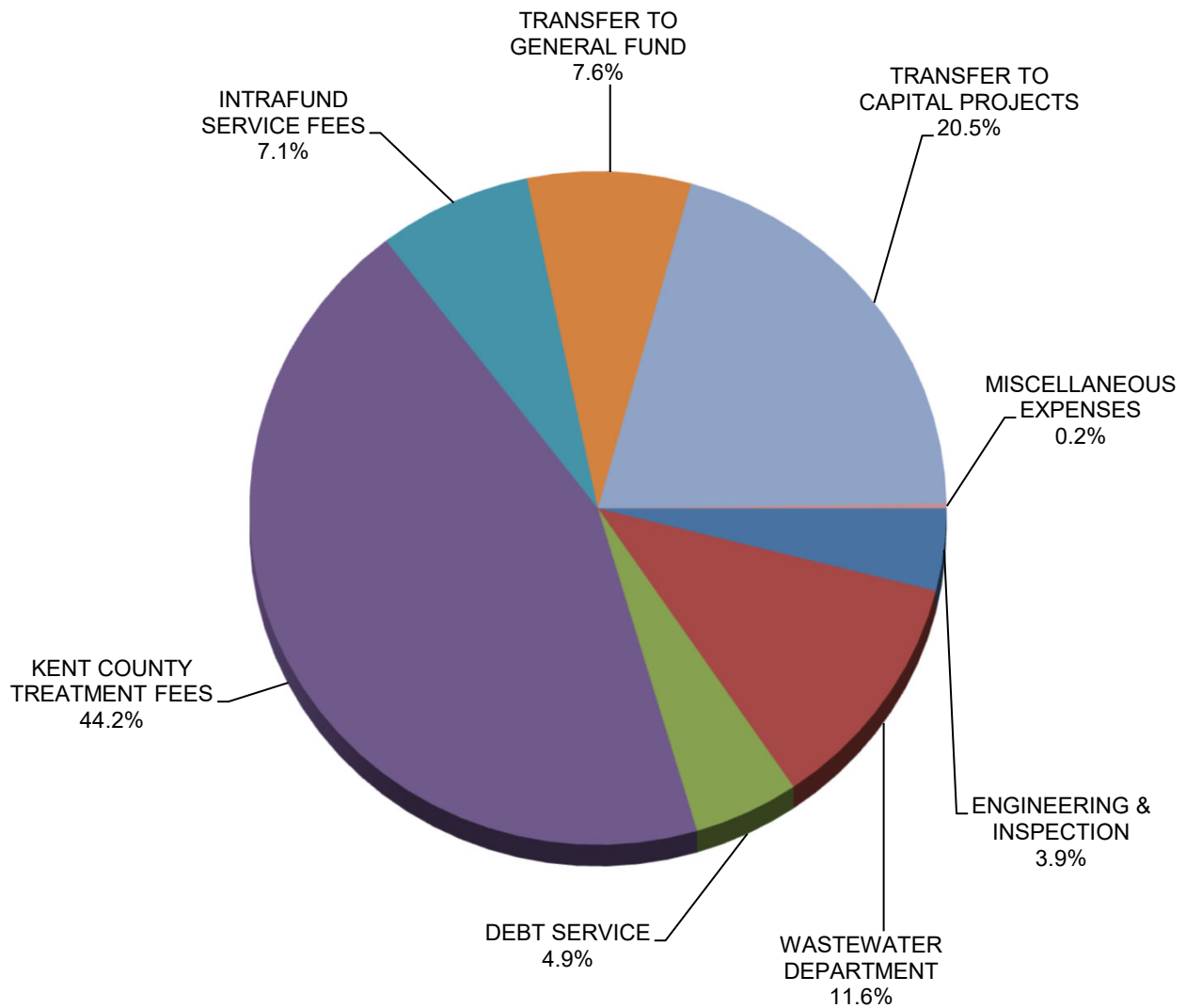
		2023/2024	2024/25	2024/25	2025/2026	2025/2026	\$ DIFFERENCE	% CHG
		ACTUAL	ORIGINAL	PROJECTED	REQUESTED	APPROVED	FY25 VS	FY25 VS
							FY25 BUDGET	fy25 VS
1	BEGINNING BALANCE - WASTEWATER	2,219,300	767,900	3,760,100	787,100	787,100	19,200	2.5%
2	TOTAL BEGINNING BALANCES	2,219,300	767,900	3,760,100	787,100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

Fiscal Year 2025/2026 Wastewater Fund Revenue



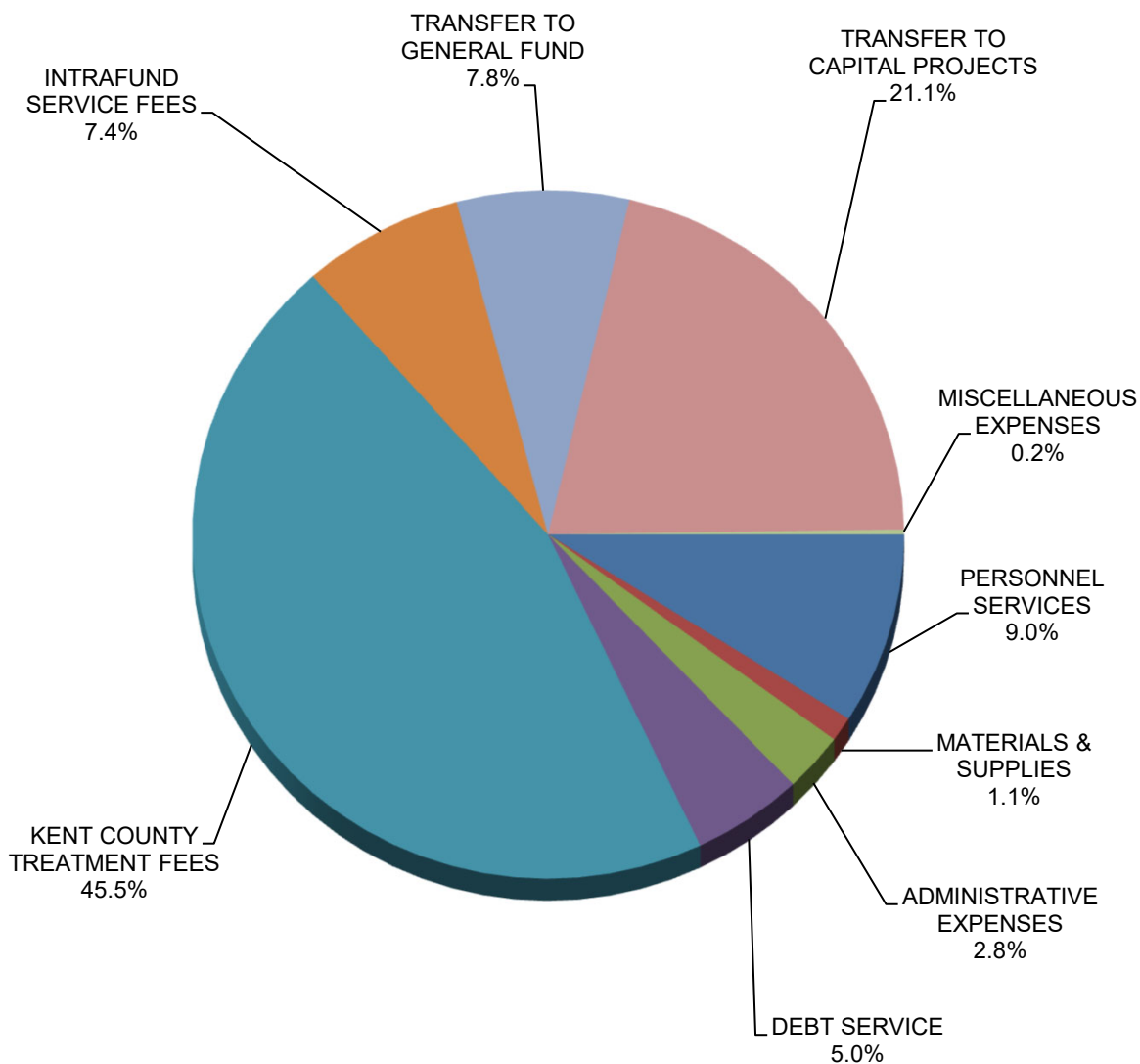
FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

2025/2026 Budget Wastewater Fund Expenses By Major Function



FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

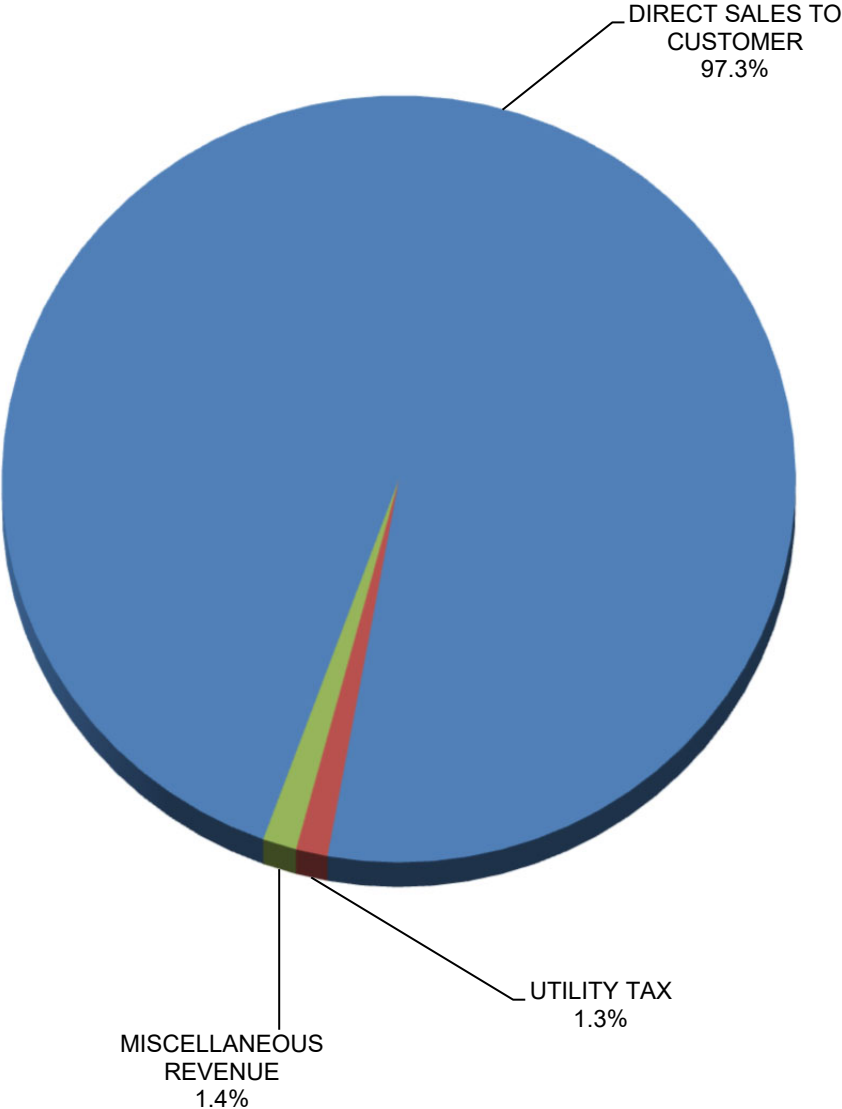
2025/2026 Budget Wastewater Fund Expenses By Expense Category



ELECTRIC REVENUE FUND SUMMARY

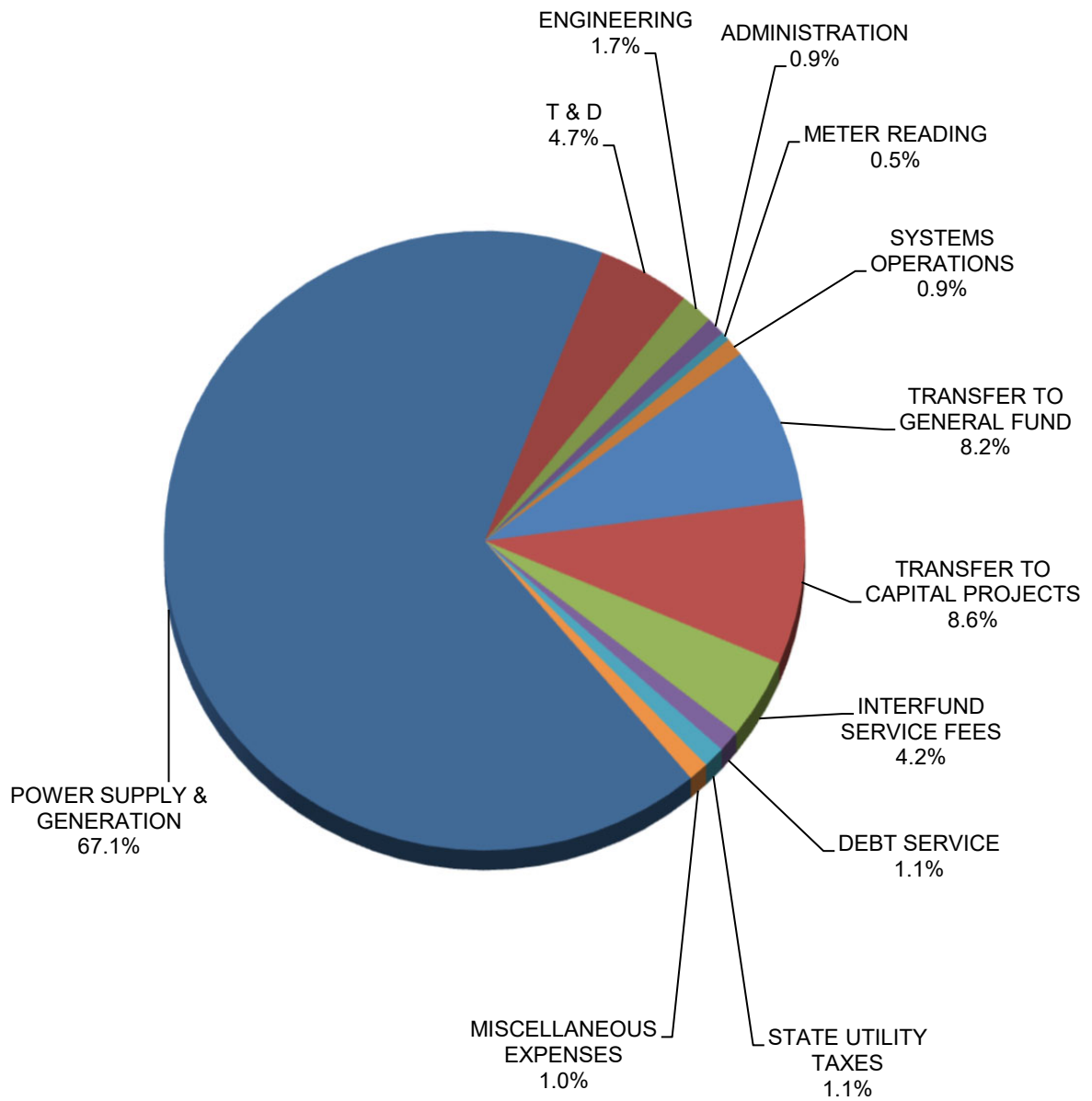
	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY25 VS FY25 BUDGET	% CHG FY25 VS fy25 VS
1 BEGINNING BALANCE	35,750,600	46,148,500	56,251,000	52,519,600	52,519,600	6,371,100	13.8%
2 DISTRIBUTION OF EARNINGS - PCA CREDIT	-	-	-	-	-	-	0.0%
3 BEGINNING BALANCE - ADJUSTED	35,750,600	46,148,500	56,251,000	52,519,600	52,519,600	6,371,100	13.8%
4 BASE REVENUE:							
5 DIRECT SALES TO CUSTOMER	85,003,308	91,131,200	91,131,200	101,796,900	101,796,900	10,665,700	11.7%
6 UTILITY TAX	1,365,916	1,356,100	1,356,100	1,348,500	1,348,500	(7,600)	-0.6%
7 MISCELLANEOUS REVENUE	2,148,041	608,000	608,000	700,000	700,000	92,000	15.1%
8 RENT REVENUE	126,517	136,000	136,000	135,000	135,000	(1,000)	-0.7%
9 GREEN ENERGY	127,881	135,000	135,000	135,000	135,000	-	0.0%
10 INTEREST EARNINGS	2,195,910	1,500,000	2,775,000	2,000,000	2,000,000	500,000	33.3%
11 TRANSFER FROM DEPRECIATION RESERVE	-	-	2,961,800	-	-	-	0.0%
12 TRANSFER FROM UNCOLLECTIBLE RSRV	75,000	75,000	75,000	75,000	75,000	-	0.0%
13 TOTAL REVENUES	91,102,162	94,941,300	99,178,100	106,190,400	106,190,400	11,249,100	11.8%
14 TOTAL BEGINNING BALANCE & REVENUES	126,852,762	141,089,800	155,429,100	158,710,000	158,710,000	17,620,200	12.5%
						-	0.0%
15 EXPENSES:							
16 POWER SUPPLY	23,246,439	24,945,600	24,945,600	26,631,500	26,631,500	1,685,900	6.8%
17 DOVER SUN PARK ENERGY	2,765,102	3,700,800	3,700,800	3,361,200	3,361,200	(339,600)	-9.2%
18 SOLAR RENEWAL ENERGY CREDITS	360,223	381,900	381,900	375,100	375,100	(6,800)	-1.8%
19 POWER SUPPLY MANAGEMENT	674,792	701,800	701,800	729,900	729,900	28,100	4.0%
20 REC'S (Renewable Energy Credits)	-	6,429,200	6,429,200	6,465,100	6,465,100	35,900	0.6%
21 RGGI	-	70,500	70,500	87,500	87,500	17,000	24.1%
22 PJM CHARGES - ENERGY	(304,046)	11,932,000	11,932,000	12,675,700	12,675,700	743,700	6.2%
23 PJM CHARGES - TRANSMISSION & FEES	11,293,607	13,645,200	13,645,200	17,001,700	17,001,700	3,356,500	24.6%
24 CAPACITY CHARGES	8,297,976	23,451,800	9,920,500	22,291,100	22,291,100	(1,160,700)	-4.9%
25 SUB-TOTAL POWER SUPPLY	46,334,093	85,258,800	71,727,500	89,618,800	89,618,800	4,360,000	5.1%
26 PLANT OPERATIONS	2,121,536	2,296,800	2,296,800	2,239,600	2,239,600	(57,200)	-2.5%
27 GENERATIONS FUELS	29,412	191,300	191,300	28,500	28,500	(162,800)	-85.1%
28 PJM SPOT MARKET ENERGY	(112,347)	(147,000)	(147,000)	(108,300)	(108,300)	38,700	-26.3%
29 PJM CREDITS	(1,026,515)	(262,800)	(262,800)	(188,000)	(188,000)	74,800	-28.5%
30 CAPACITY CREDITS	(2,779,711)	(10,404,300)	(10,404,300)	(9,336,100)	(9,336,100)	1,068,200	-10.3%
31 GENERATION SUBTOTAL	(1,767,625)	(8,326,000)	(8,326,000)	(7,364,300)	(7,364,300)	961,700	-11.6%
32 POWER SUPPLY & GENERATION SUBTOTAL	44,566,468	76,932,800	63,401,500	82,254,500	82,254,500	5,321,700	6.9%
33 DIRECT EXPENDITURES							
34 TRANSMISSION/DISTRIBUTION	4,886,611	5,205,100	5,205,100	5,736,800	5,743,600	531,700	10.2%
35 ELECTRICAL ENGINEERING	1,700,148	1,937,000	1,937,000	2,052,000	2,052,000	115,000	5.9%
36 ADMINISTRATION	900,452	1,129,100	1,129,100	1,751,700	1,751,900	622,600	55.2%
37 METER READING	553,085	529,800	529,800	569,400	569,400	39,600	7.5%
38 SYSTEMS OPERATIONS	960,121	1,067,500	1,067,500	1,159,400	1,159,400	91,900	8.6%
39 DIRECT EXPENDITURE SUBTOTALS	9,000,417	9,868,500	9,868,500	11,269,300	11,276,300	1,400,800	14.2%
40 OTHER EXPENSES:							
41 UTILITY TAX	1,365,916	1,356,100	1,356,100	1,348,500	1,348,500	(7,600)	-0.6%
42 ALLOW FOR UNCOLLECTIBLES	300,000	300,000	300,000	100,000	100,000	(200,000)	-66.7%
43 CONTRACTUAL SERVICES - RFP'S	960	50,000	50,000	50,000	50,000	-	0.0%
44 LEGAL EXPENSES	41,250	50,000	50,000	50,000	50,000	-	0.0%
45 INTERFUND SERVICE FEES	4,086,966	4,371,600	4,868,200	4,824,300	5,123,800	452,700	17.2%
46 INTEREST ON DEPOSITS	20,512	20,000	20,000	20,000	20,000	-	0.0%
47 BANK & CREDIT CARD FEES	616,091	619,300	619,300	650,000	650,000	30,700	5.0%
48 DEBT SERVICE	1,378,255	1,441,900	1,441,900	1,376,300	1,376,300	(65,600)	-4.5%
49 STORM EXPENSE	-	150,000	150,000	150,000	150,000	-	0.0%
50 OTHER EXPENSES SUBTOTAL	8,806,948	9,447,900	9,944,500	8,569,100	8,868,600	(878,800)	-6.1%
51 TRANSFER TO:							
52 IMPROVEMENT & EXTENSION	-	-	-	17,738,300	10,538,300	17,738,300	0.0%
53 GENERAL FUND	8,000,000	10,000,000	12,465,000	10,000,000	10,000,000	-	0.0%
54 TRANSFER TO 'OTHER' RESERVE	127,881	30,000	30,000	135,000	135,000	105,000	350.0%
55 TRANSFER TO INVENTORY WRITE-OFFS	100,000	100,000	100,000	100,000	100,000	-	0.0%
56 TRANSFER TO SUBTOTAL	8,227,881	10,130,000	12,595,000	27,973,300	20,773,300	17,843,300	105.1%
57 TOTAL EXPENSES	70,601,715	106,379,200	95,809,500	130,066,200	123,172,700	23,687,000	15.8%
58 BUDGET BALANCE - WORKING CAPITAL	56,251,047	34,710,600	59,619,600	28,643,800	35,537,300	(6,066,800)	2.4%
59 TOTAL BUDGET BALANCE & EXPENSES	126,852,762	141,089,800	155,429,100	158,710,000	158,710,000	17,620,200	12.5%
60 EXCEEDS/(REMAINS)TO MEET REQUIREMENT	45,498,847	23,326,600	48,082,600	15,910,000	22,803,500		
	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE FY25 VS FY25 BUDGET	POLICY
61 RESERVE BALANCES							
62 CONTINGENCY RESERVE	975,374	979,300	1,012,400	1,047,400	1,047,400	68,100	\$750K
63 INSURANCE RESERVE	856,153	862,500	888,200	918,200	918,200	55,700	\$750K
64 RATE STABILIZATION RESERVE	9,444,556	10,424,400	9,804,600	10,164,600	10,164,600	(259,800)	10% - 20%

Electric Fund
Fiscal Year 2025/2026
Revenue



FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

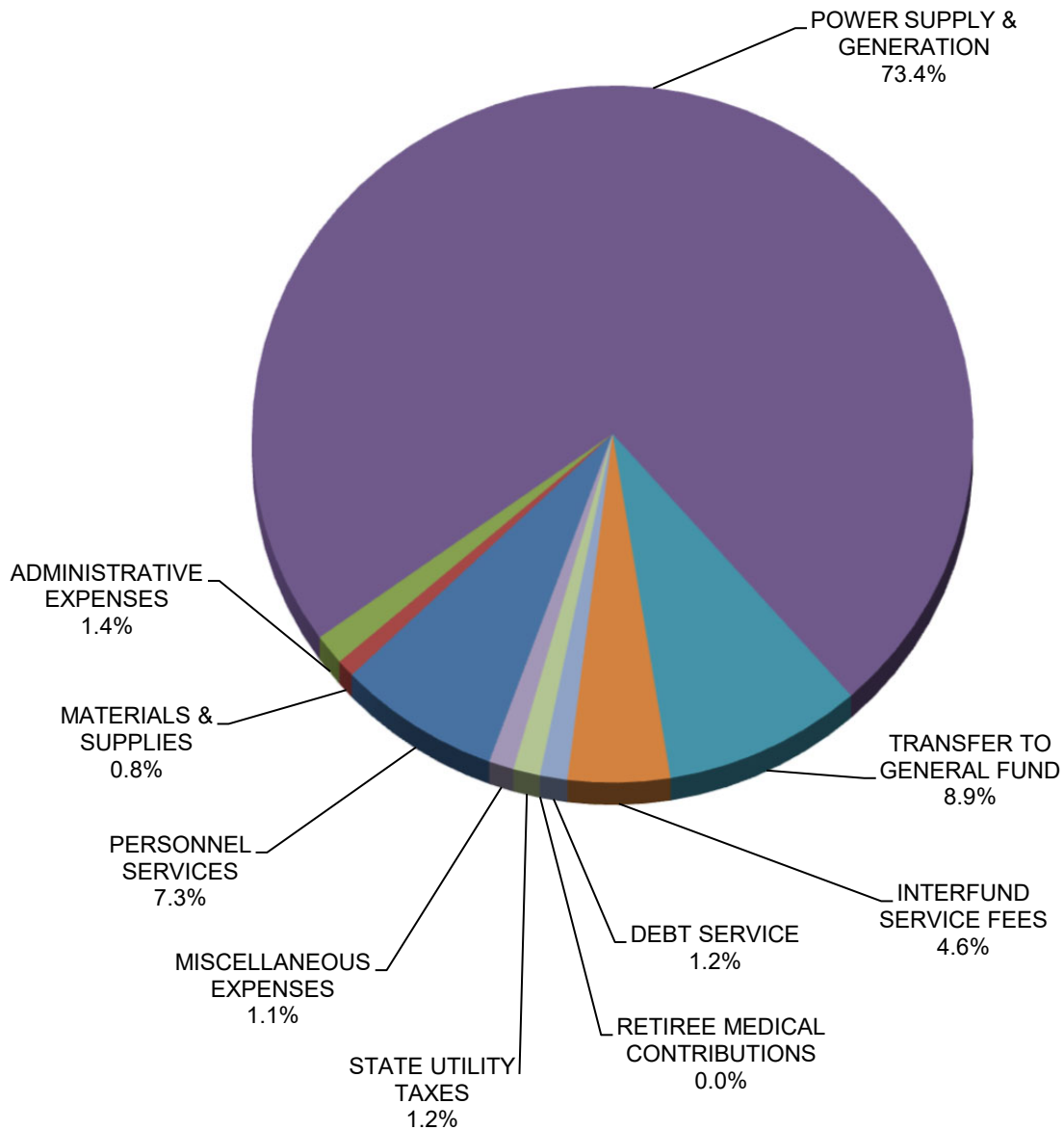
**Electric Fund
Fiscal Year 2025/2026
Expense by Major Function**



FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

Electric Fund
Fiscal Year 2025/2026

Expense by Category



ELECTRIC IMPROVEMENT & EXTENSION FUND SUMMARY

	2023/2024 ACTUAL	2024/25		2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE	
		ORIGINAL APPROVED	2024/25 PROJECTED			FY25 VS FY25 BUDGET	% CHG FY25 VS fy25 VS
1 BEGINNING BALANCE	24,439,400	33,165,000	19,464,400	9,610,900	9,610,900	(23,554,100)	-71.0%
2 REVENUES							
3 TRANSFER FROM ELECTRIC	-	-	-	17,738,300	10,538,300	17,738,300	0.0%
4 STATE GRANTS	924,661	-	-	-	-	-	0.0%
5 GENERAL SERVICE BILLING	1,328,019	1,000,000	1,000,000	200,000	200,000	(800,000)	-80.0%
6 TRF FROM DEPRESIATION RESERVE	-	-	1,849,000	-	-	-	0.0%
7 TRF FROM FUTURE CAPACITY	-	2,000,000	2,000,000	-	-	(2,000,000)	-100.0%
8 TOTAL REVENUES	2,416,014	3,000,000	4,849,000	17,938,300	10,738,300	14,938,300	257.9%
9 TOTALS	26,855,414	36,165,000	24,313,400	27,549,200	20,349,200	(8,615,800)	-43.7%
10 EXPENSES							
11 ELECTRIC ADMINISTRATION	1,437,500	-	1,078,600	60,000	60,000	60,000	0.0%
12 ELECTRIC GENERATION	6,340,419	470,000	2,233,000	460,000	460,000	(10,000)	-2.1%
13 TRANSMISSION AND DISTRIBUTION	2,060,304	3,090,000	3,905,400	2,600,000	2,400,000	(490,000)	-22.3%
14 ELECTRICAL ENGINEERING	4,663,817	3,986,000	7,485,500	12,964,000	5,964,000	8,978,000	49.6%
15 METER READING	-	-	-	50,800	50,800	50,800	0.0%
16 ERP SYSTEM	-	-	-	1,803,500	1,803,500	1,803,500	0.0%
17 TOTAL EXPENSES	14,502,040	7,546,000	14,702,500	17,938,300	10,738,300	10,392,300	42.3%
18 BUDGET BALANCE	12,353,374	28,619,000	9,610,900	9,610,900	9,610,900	(19,008,100)	-66.4%
19 TOTAL BUDGET BALANCE & EXPENSES	26,855,414	36,165,000	24,313,400	27,549,200	20,349,200	(8,615,800)	-43.7%
	2023/2024 ACTUAL	2024/25		2025/2026 REQUESTED	2025/2026 APPROVED	\$ DIFFERENCE	
		ORIGINAL APPROVED	2024/25 PROJECTED			FY25 VS FY25 BUDGET	POLICY
20 RESERVE BALANCES							
21 DEPRECIATION RESERVE	21,778,487	13,517,800	17,367,700	17,717,700	17,717,700	4,199,900	Min \$10M
22 FUTURE CAPACITY RESERVE	14,920,327	12,716,900	13,490,300	13,990,300	13,990,300	1,273,400	Min \$10M

For reference, no tax increase proposed in FY26 Draft Budget.

DEFINE CRITERIA

```
YEAR: 2024 VERSION: WORKING  
FINAL REGISTER: N  
CALCULATE BILL ACTIVITY: N  
CALCULATE PRIOR YEAR TAX: N  
EFFECTIVE DATE:  
PARCEL RANGE:  
      TO: zzzzzzzzzzzzzzzzzzzzzzzzzzzzzzzzzzzz  
SERVICE COMPANY RANGE:  TO: zzzz  
CHARGE CODE: ALL  
BILL TYPE: A
```

REPORT TOTALS

PROPERTIES PRINTED:	13,283
TOTAL LAND VALUE:	1,610,979,300
TOTAL BUILDING VALUE:	3,486,928,100
TOTAL VALUE:	5,097,907,400
TOTAL EXEMPTIONS VALUE:	41,303,060
TOTAL EXEMPT PROPERTY VALUE:	1,435,773,100
TOTAL EXEMPT VALUE:	1,477,076,160
TOTAL NET VALUE:	3,620,834,640
TOTAL TAX:	16,673,892.20
TOTAL ADJUSTMENTS:	0.00
TOTAL INTEREST:	0.00
TOTAL PENALTY:	0.00
LESS TOTAL PAYMENTS:	0.00
TOTAL PRIOR YEAR BALANCE:	0.00
TOTAL DUE:	16,673,892.20

** END OF REPORT - Generated by Hart, Annette **

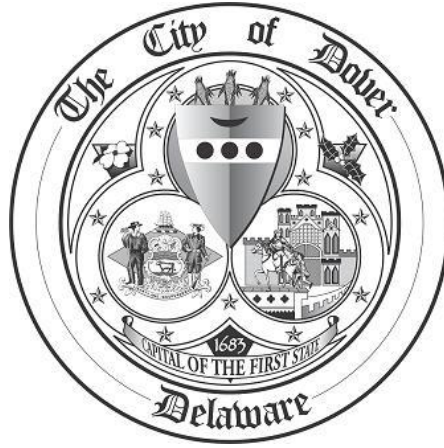
Projected Tax Revenue

Taxable Value as of 7/1/2024	\$ 3,620,834,640.00		
Current Tax Rate	\$ 0.004550	\$	16,474,797.61
Proposed Rate 1 - 2 cent increase	\$ 0.004750	\$	17,198,964.54
Proposed Rate 2 - 3 cent increase	\$ 0.004850	\$	17,561,048.00
Proposed Rate 3 - 4 cent increase	\$ 0.004950	\$	17,923,131.47
Proposed Rate 4 - 6 cent increase	\$ 0.005150	\$	18,647,298.40
Proposed Rate 5 - 8 cent increase	\$ 0.005350	\$	19,371,465.32
Proposed Rate 6 - 10 cent increase	\$ 0.005550	\$	20,095,632.25

Average residential home value	\$	150,000.00		
Current Tax Rate	\$	0.004350	\$	652.50
Proposed Rate 1 - 2 cent increase	\$	0.004550	\$	682.50
Proposed Rate 2 - 3 cent increase	\$	0.004850	\$	727.50
Proposed Rate 3 - 4 cent increase	\$	0.004950	\$	742.50
Proposed Rate 4 - 6 cent increase	\$	0.005150	\$	772.50
Proposed Rate 5 - 8 cent increase	\$	0.005350	\$	802.50
Proposed Rate 6 - 10 cent increase	\$	0.005550	\$	832.50

Average residential home value	\$	197,600.00	**based on census
Current Tax Rate	\$	0.004350	\$ 859.56
Proposed Rate 1 - 2 cent increase	\$	0.004550	\$ 899.08
Proposed Rate 2 - 3 cent increase	\$	0.004850	\$ 958.36
Proposed Rate 3 - 4 cent increase	\$	0.004950	\$ 978.12
Proposed Rate 4 - 6 cent increase	\$	0.005150	\$ 1,017.64
Proposed Rate 5 - 8 cent increase	\$	0.005350	\$ 1,057.16
Proposed Rate 6 - 10 cent increase	\$	0.005550	\$ 1,096.68

Average residential home value	\$	250,000.00	**stated value
Current Tax Rate	\$	0.004350	\$ 1,087.50
Proposed Rate 1 - 2 cent increase	\$	0.004550	\$ 1,137.50
Proposed Rate 2 - 3 cent increase	\$	0.004850	\$ 1,212.50
Proposed Rate 3 - 4 cent increase	\$	0.004950	\$ 1,237.50
Proposed Rate 4 - 6 cent increase	\$	0.005150	\$ 1,287.50
Proposed Rate 5 - 8 cent increase	\$	0.005350	\$ 1,337.50
Proposed Rate 6 - 10 cent increase	\$	0.005550	\$ 1,387.50



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PERSONNEL SUMMARY

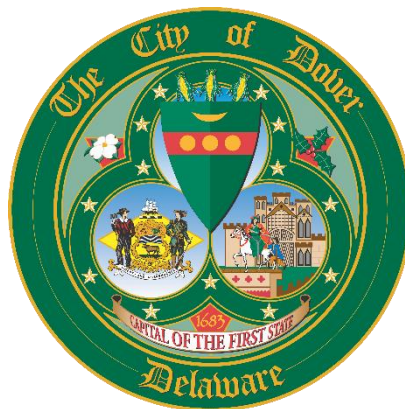
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

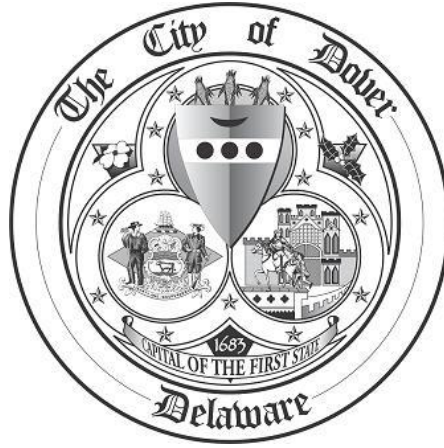
PERSONNEL TABLE

PERSONNEL COST SUMMARY

OVERTIME TRENDS

STRATEGIC REQUESTS





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FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

City of Dover
Fiscal Year 2026 Budget
Personnel Table

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

*109 Officers; 38 Civilians - 147 Total Employees

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

FY 2026 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

		City of Dover 2025-2026 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	4	City Clerk	\$ 293,500	\$ 2,400	\$ -	\$ -	\$ 295,900	\$ 144,600	\$ 440,500
1200-512	21	City Council	192,900	-	-	-	192,900	15,400	208,300
1600-533	20	Planning	556,500	(18,400)	13,000	9,000	560,100	416,900	977,000
2100-515	4	City Manager	487,700	3,100	-	-	490,800	533,800	1,024,600
3100-518	4	Human Resources	305,100	9,300	-	-	314,400	87,900	402,300
3200-519	2	Mayor	110,800	-	-	-	110,800	63,100	173,900
1400-514	15	Fire	385,800	5,800	55,200	31,000	477,800	141,000	618,800
1600-531	5	Life Safety	482,500	300	29,900	-	512,700	491,500	1,004,200
1600-532	6	Code Enforcement	386,600	-	14,300	-	400,900	199,200	600,100
1600-534	6	Building Inspections	361,600	-	13,000	-	374,600	252,500	627,100
1700-542	38	Civilian Police	2,536,500	40,600	187,900	182,200	2,947,200	1,838,400	4,785,600
1700-543	109	Law Enforcement	11,071,500	179,200	962,700	-	12,213,400	6,094,600	18,308,000
1700-544	0	Police Extra Duty	800,000	-	-	-	800,000	110,700	910,700
2400-551	4	Public Works Admin	312,300	2,500	400	-	315,200	381,500	696,700
1800-554	7	Streets	387,300	1,700	13,200	-	402,200	271,800	674,000
1800-560	8	Stormwater	422,000	2,200	10,200	-	434,400	211,800	646,200
2500-552	6	Facilities	344,400	-	7,500	-	351,900	230,800	582,700
2600-553	2	Public Works Engineering	147,500	2,200	2,500	-	152,200	72,900	225,100
1500-523	32	Library	869,400	9,000	-	368,100	1,246,500	722,900	1,969,400
1500-522	14	Grounds	827,100	-	28,400	-	855,500	821,100	1,676,600
1500-525	25	Recreation	623,700	4,800	10,000	180,900	819,400	481,300	1,300,700
2700-571	6	Procurement & Inventory	363,500	-	1,400	25,900	390,800	210,600	601,400
2800-572	5	Fleet Maintenance	334,700	-	5,300	-	340,000	254,400	594,400
2200-516	5	Information Technology	427,800	-	1,600	-	429,400	287,500	716,900
2300-517	8	Finance	600,900	7,700	-	-	608,600	246,600	855,200
2900-529	15	Customer Service	854,400	-	3,300	-	857,700	511,900	1,369,600
Total General Fund			\$ 24,486,000	\$ 252,400	\$ 1,359,800	\$ 797,100	\$ 26,895,300	\$ 15,094,700	\$ 41,990,000
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	\$ 637,300	\$ 1,600	\$ 17,000	\$ -	\$ 655,900	\$ 635,300	\$ 1,291,200
Total Sanitation Fund			\$ 637,300	\$ 1,600	\$ 17,000	\$ -	\$ 655,900	\$ 635,300	\$ 1,291,200
Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
2600-553	2.5	Water Engineering	\$ 235,600	\$ 3,700	\$ -	\$ -	\$ 239,300	\$ 111,100	\$ 350,400
6800-568	7	Water Maintenance	484,500	13,300	16,700	-	514,500	303,600	818,100
7600-576	14	Water Treatment	1,091,900	23,000	35,700	-	1,150,600	649,700	1,800,300
2600-553	2.5	Wastewater Engineering	313,900	-	2,900	-	316,800	135,700	452,500
6900-569	11	Wastewater Maintenance	632,400	18,800	53,200	-	704,400	340,000	1,044,400
Total Water/Wastewater Fund			\$ 2,758,300	\$ 58,800	\$ 108,500	\$ -	\$ 2,925,600	\$ 1,540,100	\$ 4,465,700
Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
8300-563	11	Engineering	1,132,600	19,800	17,200	-	1,169,600	513,000	1,682,600
8200-562	24	T & D	\$ 2,633,100	\$ 45,100	\$ 188,100	\$ -	\$ 2,866,300	\$ 1,514,300	\$ 4,380,600
8400-564	3	Administration	293,800	-	-	-	293,800	139,300	433,100
8500-565	4	Meter Reading	260,300	24,000	26,400	-	310,700	212,400	523,100
8600-526	5	System Operators	617,100	13,000	149,600	-	779,700	379,700	1,159,400
Total Electric Fund			\$ 4,936,900	\$ 101,900	\$ 381,300	\$ -	\$ 5,420,100	\$ 2,758,700	\$ 8,178,800
Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
9900-596	0	CDBG	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
9900-542	6	Police Cadet Program	-	-	-	-	-	-	-
1500-581	10	Substance Abuse Grant	-	-	-	53,900	53,900	4,300	58,200
Total Grant Funds			\$ -	\$ 35,000	\$ -	\$ 53,900	\$ 88,900	\$ 4,300	\$ 93,200
482 GRAND TOTAL			\$ 32,818,500	\$ 449,700	\$ 1,866,600	\$ 851,000	\$ 35,985,800	\$ 20,033,100	\$ 56,018,900

CITY OF DOVER
OVERTIME COMPARISON
FISCAL YEAR 2023 THROUGH 2026

DEPARTMENT	#	2023			2024			2025 (through April)			2026	
		Orig. Budget	Actual	Variance	% To Date	Orig. Budget	Actual	Variance	% To Date	Orig. Budget	Actual	Proposed
CITY CLERK		-	881	(881)	---	-	6,639	(6,639)	100.0%	-	929.37	-
PLANNING		7,000	7,398	(398)	105.7%	6,300	9,296	(2,996)	147.6%	11,700.00	8,163.51	13,000
CITY MANAGER		5,400	5,293	107	98.0%	4,800	23,056	(18,256)	480.3%	3,400.00	15,057.73	-
HUMAN RESOURCES		-	227	(227)	---	-	-	0	0.0%	-	-	-
MAYOR		-	-	0	---	-	-	0	0.0%	-	-	-
FIRE		25,000	76,887	(51,887)	307.5%	37,200	64,643	(27,443)	173.8%	61,200.00	61,658.87	55,200
LIFE SAFETY		9,000	10,833	(1,833)	120.4%	11,900	5,188	6,712	43.6%	39,400.00	13,525.13	29,900
CODE ENFORCEMENT		5,000	3,737	1,263	74.7%	5,600	2,562	3,038	45.8%	4,600.00	365.38	14,300
PUBLIC INSPECTIONS		8,000	4,930	3,070	61.6%	11,100	6,316	4,784	56.9%	7,300.00	9,309.97	13,000
POLICE CIVILIAN		163,600	169,637	(6,037)	103.7%	189,200	225,609	(36,409)	119.2%	167,900.00	189,718.16	187,900
POLICE LAW ENFORCEMENT		650,000	728,180	(78,180)	112.0%	738,100	941,196	(203,096)	127.5%	761,100.00	822,786.95	962,700
PW ADMINISTRATION		-	-	0	---	400	-	400	0.0%	800.00	-	400
STREET		11,400	4,755	6,646	41.7%	15,600	7,805	7,795	50.0%	16,000.00	10,326.47	13,200
SANITATION		17,300	7,264	10,036	42.0%	20,700	11,270	9,430	54.4%	21,000.00	13,105.36	17,000
GROUNDS		10,700	13,730	(3,030)	128.3%	18,100	22,661	(4,561)	125.2%	27,200.00	24,689.96	28,400
STORMWATER		8,800	1,243	7,557	14.1%	11,100	4,847	6,253	43.7%	11,400.00	6,811.55	10,200
FACILITIES MANAGEMENT		5,000	3,384	1,616	67.7%	5,000	1,309	3,691	26.2%	8,100.00	3,242.90	7,500
PW ENGINEERING		1,300	1,855	(555)	142.7%	1,600	2,201	(601)	137.6%	1,800.00	1,985.46	2,500
LIBRARY		-	117	(117)	---	-	-	0	0.0%	-	-	-
PARKS & RECREATION		2,700	6,099	(3,399)	225.9%	3,900	8,524	(4,624)	218.6%	6,400.00	14,809.07	10,000
PROCUREMENT & INVENTORY		1,400	373	1,027	26.7%	1,700	1,113	587	65.5%	1,400.00	969.39	1,400
VEHICLE MAINTENANCE		5,000	2,071	2,929	41.4%	5,900	4,429	1,471	75.1%	5,100.00	7,299.86	5,300
INFORMATION TECHNOLOGIES		1,800	878	922	---	2,000	1,634	366	81.7%	1,200.00	1,590.02	1,600
FINANCE		-	-	0	---	-	-	0	0.0%	-	-	-
CUSTOMER SERVICES		400	9,947	(9,547)	---	11,900	(332)	12,232	-2.8%	-	-	3,300
WATER ENGINEERING		-	10	(10)	---	-	-	0	0.0%	-	-	-
WATER		20,800	14,659	6,141	70.5%	29,500	15,139.63	14,360	51.3%	19,000.00	18,636.38	16,700
WATER TREATMENT PLANT		44,900	19,835	25,065	44.2%	53,600	23,616.61	29,983	44.1%	52,400.00	28,706.71	35,700
WASTEWATER		30,300	26,689	3,611	88.1%	36,700	47,759	(11,059)	130.1%	38,000.00	62,476.65	53,200
WASTEWATER ENGINEERING		1,000	10	990	---	1,700	1,619	81	95.3%	1,900.00	1,749.83	2,900
TRANSMISSION/DISTRIBUTION		139,800	152,026	(12,226)	108.7%	161,300	180,543	(19,243)	111.9%	172,900.00	143,782.32	188,100
ELECTRIC ENGINEERING		12,100	11,547	553	95.4%	21,300	20,057	1,243	94.2%	16,800.00	12,168.28	17,200
ELECTRIC ADMINISTRATION		-	279	(279)	---	-	272	(272)	100.0%	-	20.95	-
ELECTRIC METERING		10,200	5,291	4,909	51.9%	8,700	16,400	(7,700)	188.5%	16,400.00	8,174.96	26,400
ELECTRIC SYSTEMS OPERATIONS		111,000	88,635	22,365	79.9%	136,000	114,431	21,569	84.1%	151,100.00	89,530.69	149,600
TOTAL		1,308,900	1,378,697	(69,797)	105.3%	1,550,900	1,769,804	(218,904)	114.1%	1,625,500.00	1,571,591.88	1,866,600
ELECTRIC PLANT OPERATIONS		18,000	38,880	(20,880)	216.0%	18,000	1,624	16,376	9.0%	12,000.00	1,908.33	18,000
POLICE EXTRA DUTY		355,800	543,669	(187,869)	152.8%	355,800	655,819	(300,019)	184.3%	355,800.00	822,324.30	800,000

FY26 STRATEGIC REQUESTS

Approved General Fund:

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

Denied General Fund:

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

Approved Water/Wastewater Fund:

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

Approved Electric Fund:

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

CAPITAL INVESTMENTS PLAN

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

REVENUE SOURCES AND FUNDS:

TOTAL CITY SUMMARY

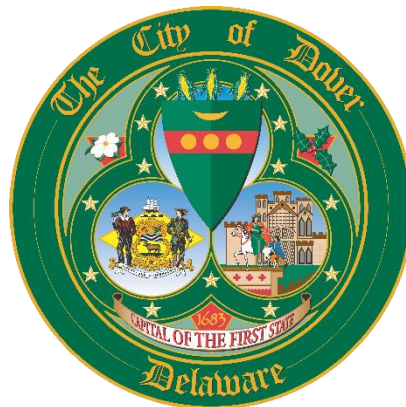
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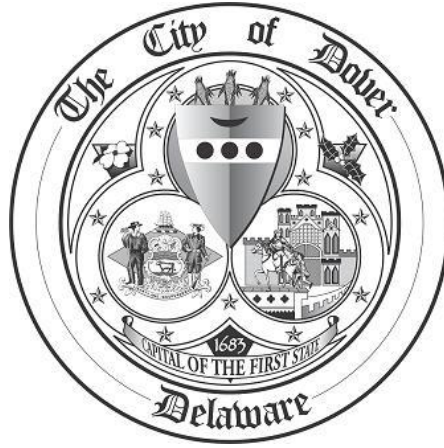
SANITATION

PUBLIC UTILITIES WATER

PUBLIC UTILITIES WASTEWATER

PUBLIC UTILITIES ELECTRIC





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CAPITAL INVESTMENT PLANS

Revenue Sources & Funds

Total City Summary

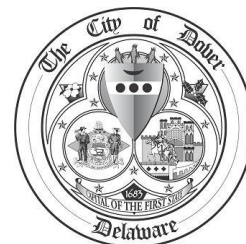
General Fund

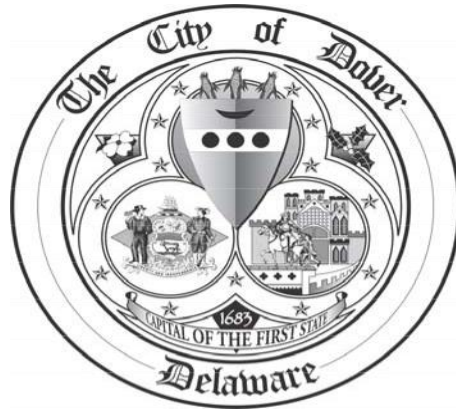
Sanitation Fund

Water Fund

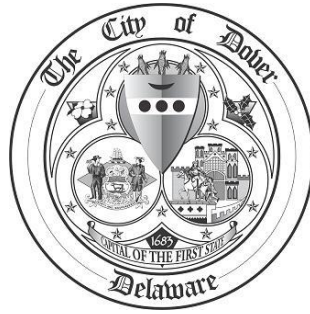
Wastewater Fund

Electric Fund

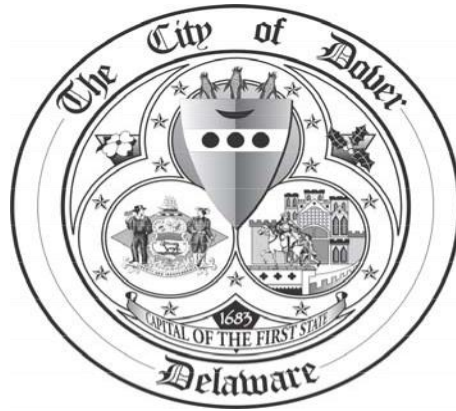




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CITY SUMMARY



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

Source	2026	2027	2028	2029	2030	Total
Bond Proceeds		8,300,000				8,300,000
Electric Revenue	9,199,800	16,608,900	6,067,000	5,072,000	5,000,000	41,947,700
General Fund	5,511,200	5,262,500	6,396,000	6,631,400	4,798,500	28,599,600
Impact Fee Reserve	289,700	376,200	391,000	561,280	584,400	2,202,580
Other (Loan)					310,200	310,200
Sanitation	735,000	490,000	480,000	768,000	770,000	3,243,000
State Grant	8,924,500	1,847,000	1,800,000			12,571,500
Stormwater		2,407,600	524,000			2,931,600
Water/Wastewater Fund	3,975,500	4,970,900	4,941,700	5,610,120	4,571,000	24,069,220
W/WW Debt Financing	2,217,500	2,661,000	2,661,000	1,951,400	2,128,800	11,619,700
GRAND TOTAL	30,853,200	42,924,100	23,260,700	20,594,200	18,162,900	135,795,100

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

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Code Enforcement								
Replacing 2007 Dodge 1500	26 Veh#17		45,000					45,000
Replacing 2014 Ford F-150	26 Veh#20		45,000					45,000
Replacing 2014 Ford Focus	26 Veh#25		45,000					45,000
Replace 2020 Ford Fusion	27 Veh#16			25,000				25,000
Replace 2020 Ford Fusion	27 Veh#18			25,000				25,000
Code Enforcement Total			135,000	50,000	0	0	0	185,000
Electric Admin								
Weyandt Hall Stairwells/Basement Flooring	EA2601	3	60,000					60,000
Weyandt hall Bathrooms	EA2701	3		130,000				130,000
Weyandt Hall Storefront	EA2702	2		60,000				60,000
Weyandt hall Exterior Improvements	EA2801	3			100,000			100,000
Electric Admin Total			60,000	190,000	100,000	0	0	350,000
Electric Engineering								
Replacement Vehicle # 764	25 Veh#764	1	65,000					65,000
Cartanza Substation RTU Upgrade	EE2602	2	130,000					130,000
Derby Estates Underground Upgrade	EE2604	7	270,000					270,000
UFS Battery Replacement	EE2609	5	11,000					11,000
Substation Transformer Replacement	EE2611	3	2,400,000		2,400,000	2,400,000	2,400,000	9,600,000
Transmission Line Maintenance Program	EE2613	10	50,000	50,000	50,000	50,000	50,000	250,000
Substation Battery Replacement	EE2614	5	16,000	32,000	32,000	32,000		112,000
ABB to SEL Relay Replacement	EE2615	9	360,000					360,000
Cartanza Substation Foundation Repairs	EE2616	1	900,000					900,000
PWII Site Work	EE2617	6	1,400,000					1,400,000
Transmission Pole Replacement	EE2619	7	168,000	168,000				336,000
Forrest Avenue Rebuild	EE2620	10	40,000					40,000
Emergency Component Replacement	EE2621	10	65,000	65,000	65,000	65,000	65,000	325,000
Small Cell Wireless Improvements	EE2622	10	30,000	30,000	30,000	30,000	30,000	150,000
Substation Component Replacement	EE2623	10	30,000	30,000	30,000	30,000	30,000	150,000
Old College Road Rebuild	EE2624	10	24,000					24,000
Replace ABS Switches	EE2625	9	70,000					70,000
Rodney Village Overhead to Underground	EE2701	1		784,000				784,000
Fox Hall Distribution Upgrade	EE2702	1		579,900				579,900
LED Lighting Conversion	EE2704	3		1,750,000	750,000			2,500,000
The Greens Underground Upgrade Phase 1 & 2	EE2705	3		343,000				343,000
Electric Warehouse	EE2706	2		2,000,000				2,000,000
Heatherfield East Renovation	EE2707	3		300,000				300,000
Heatherfield Renovation	EE2708	2		163,000				163,000
Shady Lane OVH-UGD	EE2709	1		636,000				636,000
Advanced Metering Infrastructure	EE2712	4		7,000,000				7,000,000
Fox Hall West	EE2801	2			60,000			60,000
SCADA Upgrade	EE2802	1			125,000			125,000
Electric Engineering Total			6,029,000	13,930,900	3,542,000	2,607,000	2,575,000	28,683,900

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

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

Police

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

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

Power Plant

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

Procurement & Inventory

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

Public Works - Grounds

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

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

Public Works - Stormwater

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

Public Works - Streets

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

Wastewater Management

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

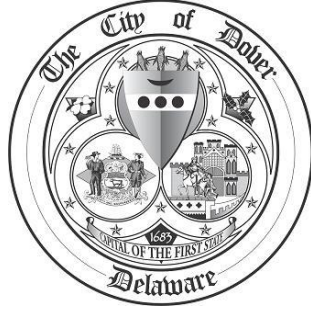
Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Water Management								
1995 Caterpillar Bulldozer #408	28 Veh #408				80,000			80,000
2002 Sterling Dump Truck #424	28 Veh #424				165,000			165,000
2008 Case Backhoe #672	29 Veh #672					131,000		131,000
1995 Caterpillar Bulldozer #408	30 Veh #408						80,000	80,000
Proposed Water Service Person	NEW VEH		61,000					61,000
Elevated Water Tower Maintenance	WD2504	6	73,200	175,700	116,700	188,700	71,200	625,500
Meter Reading Technology Upgrade	WD2600		18,400					18,400
Wellhead Redevelopment Program	WD2601		171,000	177,000	183,000	189,000	195,000	915,000
Water Tank Concrete Rehabilitation	WD2603	5	190,000					190,000
Meter Replacement Project	WD2700			418,700	418,700	418,700		1,256,100
Water Main Loop- Starlifter	WD2704	6		110,000		1,100,000	1,100,000	2,310,000
Water Quality Improvements	WQ2601	2	2,500,000	3,000,000	3,000,000	2,200,000	2,400,000	13,100,000
Miscellaneous Emergency Water Repairs	WQ2602	3	85,000	85,000	85,000	85,000	85,000	425,000
Water Management Total			3,098,600	3,966,400	4,048,400	4,312,400	3,931,200	19,357,000

Water Treatment Plant

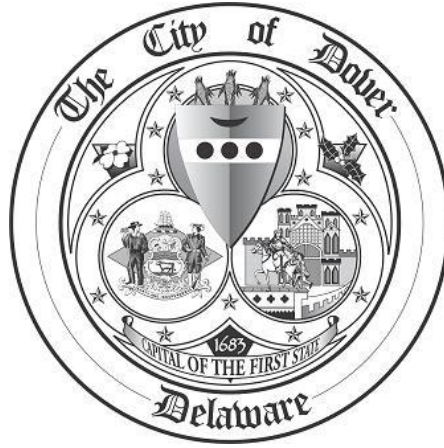
2015 FORD F350 Pickup #622	27 Veh #622			65,000				65,000
PFAS WTP Improvements	WD2508	8	5,000,000					5,000,000
Manganese Removal Program	WD2602	4	400,000	460,000	600,000	465,000	410,000	2,335,000
Water Treatment Plant Security Upgrade	WD2605	7	222,000					222,000
WTP Storefront & Door Replacement	WD2607		60,000					60,000
Water Treatment Plant Total			5,682,000	525,000	600,000	465,000	410,000	7,682,000

GRAND TOTAL	31,008,400	42,924,100	23,260,700	20,594,200	18,162,900	135,950,300
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30,863,200



GENERAL FUND



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

Source	2026	2027	2028	2029	2030	Total
Bond Proceeds		8,300,000				8,300,000
General Fund	5,511,200	5,262,500	6,396,000	6,631,400	4,798,500	28,599,600
Other (Loan)					310,200	310,200
State Grant	3,924,500	1,847,000	1,800,000			7,571,500
Stormwater		2,407,600	524,000			2,931,600
GRAND TOTAL	9,435,700	17,817,100	8,720,000	6,631,400	5,108,700	47,712,900

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

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

Facilities Management

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

Fire/Robbins Hose

Replacing Engine #2	FR1800	1	77,700	77,700	77,700	77,700		310,800
Replacing Squad #1	FR2000	1	83,400	83,400	83,400	83,400	83,400	417,000
Replacing Engine #1	FR2200	1	123,200	123,200	123,200	123,200	71,900	564,700
Replacing Ladder #2	FR2400		285,200	285,200	285,200	285,200	285,200	1,426,000
Replacing Engine #4	FR2700	1		176,600	176,600	176,600	176,600	706,400
Replacing Squad #2	FR2701	1		163,300	163,300	163,300	163,300	653,200
Replacing Ladder #1	FR2900	1				357,200	357,200	714,400
Fire/Robbins Hose Total			569,500	909,400	909,400	1,266,600	1,137,600	4,792,500

Fleet Maintenance

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

Information Technology

Replacing 9 Timeclocks	IT2600		12,200					12,200
Replacing 10 Wireless Access Points	IT2601		10,000					10,000
Leased Switchs	IT2602		53,000					53,000
Migrate Fortis to Docuware	IT2603		9,000					9,000
CISCO Switches	IT2604		16,500					16,500
Replacement of UPS	IT2605		10,000					10,000
Information Technology Total			110,700	0	0	0	0	110,700

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

Police

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

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Replacing 2020 Chevrolet Tahoe (209)	28 Veh#209				75,600			75,600
Replacing 2020 Dodge Charger (210)	28 Veh#210				75,600			75,600
Replacing 2022 Ford Explorer (214)	28 Veh#214				75,600			75,600
Replacing 2022 Ford Explorer (215)	28 Veh#215				75,600			75,600
Replacing 2022 Ford Transit (221)	28 Veh#221				75,600			75,600
Replacing 2022 Ford Transit (223)	28 Veh#223				75,600			75,600
Replacing 2016 Ford F150 4WD (245)	28 Veh#245				75,600			75,600
Replacing 2012 Ford E550 (247)	28 Veh#247				250,000			250,000
Replacing 2020 Chevrolet Tahoe (250)	28 Veh#250				75,600			75,600
2018 Chevrolet Tahoe (252)	28 Veh#252				75,600			75,600
Replacing 2018 Dodge Charger (258)	28 Veh#258				75,600			75,600
Replacing 2018 Dodge Charger (259)	28 Veh#259				75,600			75,600
Replacing 2020 Dodge Charger (240)	29 Veh#240					75,600		75,600
Replacing 2020 Dodge Charger (261)	29 Veh#261					75,600		75,600
Replacing 2016 Dodge Charger (275)	29 Veh#275					75,600		75,600
Replacing 2015 Dodge Charger (278)	29 Veh#278					75,600		75,600
Replacing 1999 Ford E250 (281)	29 Veh#281					76,400		76,400
Replacing 2019 Chevrolet Tahoe (285)	29 Veh#285					75,600		75,600
Replacing 2012 Ford Fusion Admin (287)	29 Veh#287					75,600		75,600
Replacing 2009 Chev C55 (294)	29 Veh#294					101,400		101,400
Replacing 2001 Ford E450 SD ctwy (298)	29 Veh#298					131,400		131,400
Replacing 2023 Chevrolet Tahoe (212)	30 Veh#212						75,600	75,600
Replacing 2023 Chevrolet Tahoe (224)	30 Veh#224						75,600	75,600
Replacing 2023 Chevrolet Tahoe (226)	30 Veh#226						75,600	75,600
Replacing 2023 Chevrolet Tahoe (229)	30 Veh#229						75,600	75,600
Replacing 2023 Chevrolet Tahoe (232)	30 Veh#232						75,600	75,600
Replacing 2023 Chevrolet Tahoe (241)	30 Veh#241						75,600	75,600
Replacing 2023 Chevrolet Tahoe (254)	30 Veh#254						75,600	75,600
Replacing 2023 Chevrolet Tahoe (263)	30 Veh#263						75,600	75,600
Replacing 2023 Chevrolet Tahoe (272)	30 Veh#272						75,600	75,600
Replacing 2023 Chevrolet Tahoe (276)	30 Veh#276						75,600	75,600
Replacing 2023 Chevrolet Tahoe (277)	30 Veh# 277						75,600	75,600
Replacing 2023 Chevrolet Tahoe (280)	30 Veh#280						75,600	75,600
Replacing 2023 Chevrolet Tahoe (284)	30 Veh# 284						75,600	75,600
Replacing 2023 Chevrolet Tahoe (289)	30 Veh#289						75,600	75,600
Replacing 2023 Chevrolet Tahoe (297)	30 Veh#297						75,600	75,600
Police Officer Body Worn Cameras & Tasers	PD2301	1	229,500					229,500
Axion In-car Cameras	PD2302	1	126,000	126,000	126,000	126,000		504,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Flock Security Cameras	PD2601	1	79,500	159,000	159,000	159,000		556,500
Police Officer Body Worn Cameras & Tasers	PD2701	1		216,300				216,300
Police Officer Body Worn Cameras & Tasers	PD2801	1			216,300			216,300
Police Officer Body Worn Cameras & Tasers	PD2901	1				216,300		216,300
Axion In-car Cameras	PD2902	1				89,300		89,300
Police Total			1,176,400	1,523,700	1,582,900	1,353,400	1,134,000	6,770,400

Procurement & Inventory

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

Public Works - Grounds

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

Public Works - Stormwater

2015 International Dump Truck #328	25Veh#328			220,000				220,000
1969 Caterpillar Grader# 301	27 Veh#301			85,000				85,000
2019 International Tymco Street Sweeper #356	27 Veh#356			326,200				326,200
2023 Freightliner Auto Leaf Truck #365	27Veh#365			220,000				220,000
2016 International Leaf Vac Truck #366	27 Veh#366			300,000				300,000
New Street Sweeper	27 Veh#NEW4	1		441,400				441,400
2022 International TYMCO Street Sweeper #357	28 Veh#357	1			391,500			391,500
2015 International Leaf Vac Truck #361	28 Veh#361	1			394,000			394,000
2020 Ford F250 #362	28Veh#362						60,000	60,000
2023 Freightliner VACALL #350	29 Veh#350	1				520,000		520,000
2025 International (ODB) Automated Leaf VAC #363	30 Veh#363						310,200	310,200
MS4 Inventory/Inspection & Green Te	SW2206		93,000	93,000				186,000
Meeting House Branch Drainage Improvements	SW2502	2	1,250,000	10,100,000	1,800,000			13,150,000
West Street Flooding Improvements	SW2503	3				675,000		675,000
Lynnhaven Drive Flooding Improvements	SW2506	6			130,000			130,000
Vehicle Pole Barn	SW2509	3		300,000				300,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Miscellaneous Emergency Storm Sewer Repairs	SW2601	1	96,000	98,000	100,000	102,000	104,000	500,000
Silver Lake Dam Repairs	SW2602	2	100,000		120,000		140,000	360,000
Water Street Flooding Improvements	SW2605	5	1,450,000					1,450,000
White Oak Ditch	SW2608		135,000					135,000
Woodbrook Stormwater Pond Improvements	SW2702	2		600,000				600,000
The Greens of Dover / Lamplighter Lane Stormwater	SW2703	3		50,000			64,000	114,000
Lynnhaven Drive Flooding Improvements	SW2704	4		135,000				135,000
East Lake Garden Drainage Basin Improvements	SW2804	4			430,000	430,000		860,000
Puncheon Run Drainage Ditch System Improvements	SW2806	6			35,000		140,000	175,000
Puncheon Run Drainage Ditch System Improvements	SW2807	7			35,000	145,000		180,000
Street Sweeper NEW	VEH #27 NEW	10		300,000				300,000
Public Works - Stormwater Total			3,124,000	13,268,600	3,435,500	1,872,000	818,200	22,518,300

Public Works - Streets

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

GRAND TOTAL	9,435,700	17,817,100	8,720,000	6,631,400	5,108,700	47,712,900
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2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Including:

\$1,085.00 Safety & Technology Package

\$1,000.00 3%

Expenditures	2026	Total
Equip/Vehicle/Furnishings	34,100	34,100
Total	34,100	34,100

Funding Sources	2026	Total
General Fund	34,100	34,100
Total	34,100	34,100

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Placeholder Ford F-150: \$45,000.00

Expenditures	2026	Total
Equip/Vehicle/Furnishings	45,000	45,000
Total	45,000	45,000

Funding Sources	2026	Total
General Fund	45,000	45,000
Total	45,000	45,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Placeholder Ford F-150: \$45,000.00

Expenditures	2026	Total
Equip/Vehicle/Furnishings	45,000	45,000
Total	45,000	45,000

Funding Sources	2026	Total
General Fund	45,000	45,000
Total	45,000	45,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	26 Veh#209		
Project Name	Replacing 2020 Chevrolet Tahoe PPV (209)		
Total Project Cost	\$78,000	Contact	Police Chief
Department	Police	Type	Vehicles
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	5 years
Time-Line:	FY27	Account Number:	101-11-17-00-000-54022

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	28,700	28,700
Total	28,700	28,700

Funding Sources	2026	Total
General Fund	28,700	28,700
Total	28,700	28,700

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Additional Equipment:

\$13,000 Lights

\$1,000 Lettering/Decals

\$5,000 Cap

\$3,000 Slide Out

\$500 Running Boards

Expenditures

	2026	Total
Equip/Vehicle/Furnishings	77,600	77,600
Total	77,600	77,600

Funding Sources

	2026	Total
General Fund	77,600	77,600
Total	77,600	77,600

INCLUDED IN ERROR

Capital Improvement Plan
Dover, DE

Project #	26 Veh#233		
Project Name	Replacing 2011 1/2 Ton Pickup (201)		
Total Project Cost	\$78,000	Contact	Police Chief
Department	Police	Type	Vehicles
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	7 years
Time-Line:	FY26	Account Number:	101-11-17-00-000-54022

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	26 Veh#234		
Project Name	Replacing 2019 Chevrolet Tahoe (234)		
Total Project Cost	\$78,000	Department	Police
Type	Vehicles	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	5 years	Time-Line:	FY27
Account Number:	101-11-17-00-000-54022		

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	26 Veh#237		
Project Name	Replacing 2018 Chevrolet Tahoe (237)		
Total Project Cost	\$78,000	Department	Police
Type	Vehicles	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	5 years	Time-Line:	FY26
Account Number:	101-11-17-00-000-54022		

Description

Replacing 2018 Chevrolet Tahoe with a 2025 Chevrolet Tahoe.

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	26 Veh#243		
Project Name	Replacing 2014 Dodge Charger Admin (243)		
Total Project Cost	\$78,000	Contact	Police Chief
Department	Police	Type	Vehicles
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	7 years
Time-Line:	FY26	Account Number:	101-11-17-00-000-54022

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Placeholder Ford F-150: \$45,000.00

Expenditures	2026	Total
Equip/Vehicle/Furnishings	45,000	45,000
Total	45,000	45,000

Funding Sources	2026	Total
General Fund	45,000	45,000
Total	45,000	45,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	26 Veh#253		
Project Name	Replacing 2016 Dodge Charger (253)		
Total Project Cost	\$78,000	Contact	Police Chief
Department	Police	Type	Vehicles
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	5 years
Time-Line:	FY24	Account Number:	101-11-17-00-000-54022

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

Total Project Cost	\$28,700	Department	Police
Type	Vehicles	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	8 years	Time-Line:	FY29
Account Number:	101-11-17-00-000-54022		

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	28,700	28,700
Total	28,700	28,700

Funding Sources	2026	Total
General Fund	28,700	28,700
Total	28,700	28,700

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Additional Equipment:

\$13,000 Lights

\$1,000 Lettering/Decals

\$5,000 Cap

\$3,000 Slide Out

\$500 Running Boards

Expenditures

	2026	Total
Equip/Vehicle/Furnishings	77,600	77,600
Total	77,600	77,600

Funding Sources

	2026	Total
General Fund	77,600	77,600
Total	77,600	77,600

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2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh#285

Project Name Replacing 2019 Chevrolet tahoe (285)

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

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	78,000	78,000
Total	78,000	78,000

Funding Sources	2026	Total
General Fund	78,000	78,000
Total	78,000	78,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh#299

Project Name Replacing 2001 Ford E350 SD (299)

Total Project Cost	\$60,000	Department	Police
Type	Vehicles	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	1 year	Time-Line:	FY29
Account Number:	101-11-17-00-000-54022		

Description

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	60,000	60,000
Total	60,000	60,000

Funding Sources	2026	Total
General Fund	60,000	60,000
Total	60,000	60,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

2002 Case Front End Loader #316

Justification

Passed useful life

Expenditures	2026	Total
Equip/Vehicle/Furnishings	240,000	240,000
Total	240,000	240,000

Funding Sources	2026	Total
General Fund	240,000	240,000
Total	240,000	240,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh#321

Project Name 2001 International DumpTruck #321

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

Description

Replace 2001 International Dump Truck #321

Justification

Beyond its useful life

Expenditures	2026	Total
Equip/Vehicle/Furnishings	110,000	110,000
Total	110,000	110,000

Funding Sources	2026	Total
General Fund	110,000	110,000
Total	110,000	110,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Additional Equipment:

\$2,100 Passenger Side Ladder Rack

\$4,000 Shelf package

\$1,400 Composite Partition

\$500 Freight & Delivery

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	64,000	64,000
Total	64,000	64,000

Funding Sources	2026	Total
General Fund	64,000	64,000
Total	64,000	64,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

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

Includes:
\$5,000 Dump Bed insert

Expenditures	2026	Total
Equip/Vehicle/Furnishings	65,000	65,000
Total	65,000	65,000

Funding Sources	2026	Total
General Fund	65,000	65,000
Total	65,000	65,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh#551

Project Name Replacing 2015 Ford F-350 w/ Dump Body

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

Description

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

Justification

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

Includes:

Back-up Camera

Expenditures	2026	Total
Equip/Vehicle/Furnishings	85,000	85,000
Total	85,000	85,000

Funding Sources	2026	Total
General Fund	85,000	85,000
Total	85,000	85,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # CS2502
Project Name Fuel Pump Island Upgrade

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

Description

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

Justification

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

Prior	Expenditures	2026	Total
683,000	Construction/Maintenance	517,000	517,000
Total		517,000	517,000

Prior	Funding Sources	2026	Total
683,000	General Fund	517,000	517,000
Total		517,000	517,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # CS2602

Project Name Oil Containment Shed

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

Description

CS2602 Oil Containment Shed

Justification

Current containment has been deemed undersized by Environmental Scientist

Expenditures	2026	Total
Construction/Maintenance	10,000	10,000
Total	10,000	10,000

Funding Sources	2026	Total
General Fund	10,000	10,000
Total	10,000	10,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

Pear Street Warehouse Roof Replacement and Abatement

Justification

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

Expenditures	2026	Total
Construction/Maintenance	150,000	150,000
Total	150,000	150,000

Funding Sources	2026	Total
General Fund	150,000	150,000
Total	150,000	150,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

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

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

Expenditures	2026	Total
Construction/Maintenance	210,000	210,000
Total	210,000	210,000

Funding Sources	2026	Total
General Fund	210,000	210,000
Total	210,000	210,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	FC2602		
Project Name	City Hall Fire Alarm		
Total Project Cost	\$50,000	Contact	Central Services Director
Department	Facilities Management	Type	Improvement
Category	General	Priority	1
Status	Active	Useful Life	30 years
New Project:	Yes	Time-Line:	FY26
Account Number:	100-12-25-99-000-54025		

Description

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

Justification

Current components are 40 years old.

Expenditures	2026	Total
Construction/Maintenance	50,000	50,000
Total	50,000	50,000
Funding Sources	2026	Total
General Fund	50,000	50,000
Total	50,000	50,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # FR1800
Project Name Replacing Engine #2

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

Description

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

Justification

2018 Pierce Pumper

Prior	Expenditures	2026	Total	Future
466,200	Equip/Vehicle/Furnishings	77,700	77,700	233,100
	Total	77,700	77,700	

Prior	Funding Sources	2026	Total	Future
466,200	General Fund	77,700	77,700	233,100
	Total	77,700	77,700	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	FR2000		
Project Name	Replacing Squad #1		
Total Project Cost	\$834,000	Department	Fire/Robbins Hose
Type	Vehicles	Category	Vehicles
Priority	1	Status	Active
Useful Life	15 years	New Project:	Yes
Time-Line:	FY23-32	Account Number:	101-11-14-14-99-000-54025

Description

Replacing Squad #1

Prior	Expenditures	2026	Total	Future
250,200	Equip/Vehicle/Furnishings	83,400	83,400	500,400
	Total	83,400	83,400	
Prior	Funding Sources	2026	Total	Future
250,200	General Fund	83,400	83,400	500,400
	Total	83,400	83,400	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # FR2200
Project Name Replacing Engine #1

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

Description

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

Justification

2022 Pierce Pumper

Prior	Expenditures	2026	Total	Future
287,500	Equip/Vehicle/Furnishings	123,200	123,200	441,500
	Total	123,200	123,200	

Prior	Funding Sources	2026	Total	Future
287,500	General Fund	123,200	123,200	441,500
	Total	123,200	123,200	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # FR2400
Project Name Replacing Ladder #2

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

Description

Replacing ladder #2

Prior	Expenditures	2026	Total	Future
379,900	Equip/Vehicle/Furnishings	285,200	285,200	1,608,600
Total		285,200	285,200	

Prior	Funding Sources	2026	Total	Future
379,900	General Fund	285,200	285,200	1,608,600
Total		285,200	285,200	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # IT2600
Project Name Replacing 9 Timeclocks

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

Description

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

Funding Sources	2026	Total
General Fund	12,200	12,200
Total	12,200	12,200

Capital Improvement Plan
Dover, DE

Project #	IT2601
Project Name	Replacing 10 Wireless Access Points

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

Description

IT2601 Wireless Access Points

Justification

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

Funding Sources	2026	Total
General Fund	10,000	10,000
Total	10,000	10,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	IT2602		
Project Name	Leased Switchs		
Total Project Cost	\$0	Contact	IT Director
Department	Information Technology	Type	Equipment
Category	Equipment	Status	Active
Useful Life	5 years		

Description

IT2602 Continued cost of leased equipment switches and backup appliance.

Justification

Combines all monthly continued leases from previous projects

Funding Sources	2026	Total
General Fund	53,000	53,000
Total	53,000	53,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # IT2603

Project Name Migrate Fortis to Docuware

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

Description

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

Justification

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

Funding Sources	2026	Total
General Fund	9,000	9,000
Total	9,000	9,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	IT2604
Project Name	CISCO Switches

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

Description

IT2604 CISCO Switches

Justification

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

Funding Sources	2026	Total
General Fund	16,500	16,500
Total	16,500	16,500

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	IT2605		
Project Name	Replacement of UPS		
Total Project Cost	\$0	Contact	IT Director
Department	Information Technology	Type	Equipment
Category	Equipment	Status	Active
Useful Life	5 years		

Description

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

Justification

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

Funding Sources	2026	Total
General Fund	10,000	10,000
Total	10,000	10,000

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

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

Prior	Expenditures	2026	Total
661,900	Equip/Vehicle/Furnishings	229,500	229,500
Total		229,500	229,500

Prior	Funding Sources	2026	Total
661,900	General Fund	229,500	229,500
Total		229,500	229,500

Budget Impact

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

Capital Improvement Plan

Dover, DE

Project # PD2302
Project Name Axion In-car Cameras

Total Project Cost	\$558,800	Department	Police
Type	Equipment	Category	Equipment
Priority	1	Status	Active
Useful Life	5 years	New Project:	Yes
Time-Line:	FY23-FY28	Account Number:	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	2026	Total	Future
54,800	Equip/Vehicle/Furnishings	126,000	126,000	378,000
	Total	126,000	126,000	

Prior	Funding Sources	2026	Total	Future
54,800	General Fund	126,000	126,000	378,000
	Total	126,000	126,000	

Budget Impact

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # PD2601
Project Name Flock Security Cameras

Total Project Cost	\$556,500	Contact	Police Chief
Department	Police	Type	Equipment
Category	Equipment	Priority	1
Status	Active	Useful Life	5 years
New Project:	Yes	Time-Line:	FY23-FY28
Account Number:	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

Expenditures	2026	Total	Future
Equip/Vehicle/Furnishings	79,500	79,500	477,000
Total	79,500	79,500	

Funding Sources	2026	Total	Future
General Fund	79,500	79,500	477,000
Total	79,500	79,500	

Budget Impact

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # PR2600
Project Name Silver Lake Master Plan

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

Expenditures	2026	Total
Construction/Maintenance	75,000	75,000
Total	75,000	75,000

Funding Sources	2026	Total
General Fund	75,000	75,000
Total	75,000	75,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # PR2602
Project Name Pitt Center Floor

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

Expenditures	2026	Total
Construction/Maintenance	150,000	150,000
Total	150,000	150,000

Funding Sources	2026	Total
General Fund	150,000	150,000
Total	150,000	150,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # PR2603

Project Name Crossgates Park Playground

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

Description

Adding playground equipment to Crossgates Park.

Justification

Requested byCouncilman Lewis

Expenditures	2026	Total
Construction/Maintenance	40,000	40,000
Total	40,000	40,000

Funding Sources	2026	Total
General Fund	40,000	40,000
Total	40,000	40,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # ST2502

Project Name Community Sign Refurbishment

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

Description

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

Expenditures	2026	Total	Future
Miscellaneous	20,000	20,000	40,000
Total	20,000	20,000	

Funding Sources	2026	Total	Future
General Fund	20,000	20,000	40,000
Total	20,000	20,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # ST2601
Project Name Street, Concrete and Alley Program

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

Description

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

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

E. Division Street Alleys (3)

Justification

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

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

Expenditures	2026	Total	Future
Construction/Maintenance	1,000,000	1,000,000	5,702,900
Total	1,000,000	1,000,000	
Funding Sources	2026	Total	Future
Water/Wastewater Fund	1,000,000	1,000,000	5,702,900
Total	1,000,000	1,000,000	

Budget Impact

Portions of funding may be provided by Legislator funds.

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # ST2602
Project Name North State Street Streetscape Improvement

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	1,500,000	1,500,000
Total	1,500,000	1,500,000

Funding Sources	2026	Total
State Grant	1,500,000	1,500,000
Total	1,500,000	1,500,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # SW2206

Project Name MS4 Inventory/Inspection & Green Te

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

Description

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

Justification

Must be completed to be in compliance with NPDES MS4 Program

Prior	Expenditures	2026	Total	Future
246,800	Construction/Maintenance	93,000	93,000	93,000
	Total	93,000	93,000	

Prior	Funding Sources	2026	Total	Future
246,800	State Grant	47,000	47,000	93,000
	General Fund	46,000	46,000	
	Total	93,000	93,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # SW2502

Project Name Meeting House Branch Drainage Improvements

Total Project Cost	\$14,400,000	Department	Public Works - Stormwater
Type	Improvement	Category	General
Priority	2	Status	Active
Useful Life	50 years	New Project:	Yes
Time-Line:	FY25-FY28	Account Number:	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	2026	Total	Future
1,250,000	Construction/Maintenance	1,250,000	1,250,000	11,900,000
Total		1,250,000	1,250,000	

Prior	Funding Sources	2026	Total	Future
1,250,000	State Grant	1,250,000	1,250,000	11,900,000
Total		1,250,000	1,250,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	SW2601
Project Name	Miscellaneous Emergency Storm Sewer Repairs

Total Project Cost	\$500,000	Contact	Water/Wastewater Director
Department	Public Works - Stormwater	Type	Improvement
Category	General	Priority	1
Status	Active	Useful Life	50 years
New Project:	No	Time-Line:	FY26-FY30
Account Number:	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.

Expenditures	2026	Total	Future
Construction/Maintenance	96,000	96,000	404,000
Total	96,000	96,000	

Funding Sources	2026	Total	Future
Water/Wastewater Fund	96,000	96,000	404,000
Total	96,000	96,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # SW2602

Project Name Silver Lake Dam Repairs

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

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	100,000	100,000	260,000
Total	100,000	100,000	

Funding Sources	2026	Total	Future
General Fund	100,000	100,000	260,000
Total	100,000	100,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # SW2605

Project Name Water Street Flooding Improvements

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	1,450,000	1,450,000
Total	1,450,000	1,450,000

Funding Sources	2026	Total
State Grant	1,087,500	1,087,500
General Fund	362,500	362,500
Total	1,450,000	1,450,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

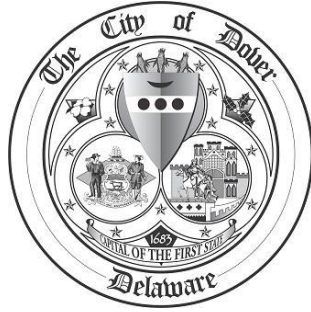
Project #	SW2608		
Project Name	White Oak Ditch		
Total Project Cost	\$135,000	Contact	Public Works Director
Department	Public Works - Stormwater	Type	Improvement
Category	General	Priority	n/a
Status	Active	Useful Life	10 years
New Project:	Yes	Time-Line:	FY26
Account Number:	101-12-18-60-000-54031		

Description

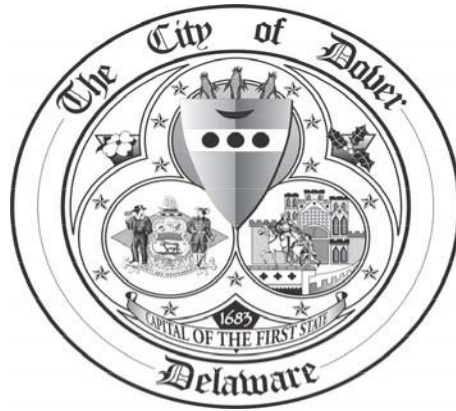
White Oak Ditch from Mourning Dover Ln to Long Point Rd

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

Expenditures	2026	Total
Construction/Maintenance	135,000	135,000
Total	135,000	135,000
Funding Sources	2026	Total
General Fund	95,000	95,000
State Grant	40,000	40,000
Total	135,000	135,000



SANITATION FUND



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

Source	2026	2027	2028	2029	2030	Total
Sanitation	735,000	490,000	480,000	768,000	770,000	3,243,000
GRAND TOTAL	735,000	490,000	480,000	768,000	770,000	3,243,000

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

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh#451

Project Name 2016 Peterbilt Automated Trash Truck #451

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

Description

Replace 2016 Peterbilt Trash Truck #451

Justification

Vehicle is beyond its useful life

Expenditures	2026	Total
Equip/Vehicle/Furnishings	460,000	460,000
Total	460,000	460,000

Funding Sources	2026	Total
Sanitation	460,000	460,000
Total	460,000	460,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh #452

Project Name 2020 International Rear Loader Trash Truck#452

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

Description

2020 International Rear Loader Trash Truck #452

Justification

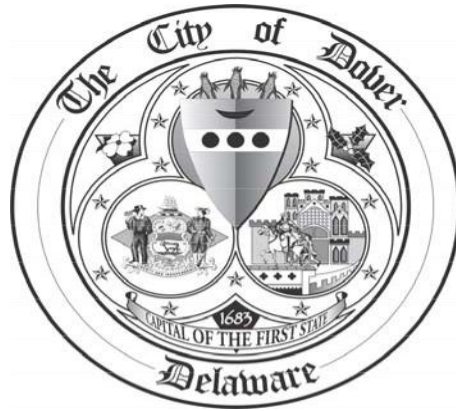
Vehichle is beyond its useful life

Expenditures	2026	Total
Equip/Vehicle/Furnishings	275,000	275,000
Total	275,000	275,000

Funding Sources	2026	Total
Sanitation	275,000	275,000
Total	275,000	275,000



WATER FUND



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

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

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

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Water Management								
1995 Caterpillar Bulldozer #408	28 Veh#408				80,000			80,000
2002 Sterling Dump Truck #424	28 Veh #424				165,000			165,000
2008 Case Backhoe #672	29 Veh#672					131,000		131,000
1995 Caterpillar Bulldozer #408	30 Veh #408						80,000	80,000
Proposed Water Service Person	NEW VEH		61,000					61,000
Elevated Water Tower Maintenance	WD2504	6	73,200	115,000	116,700	188,700	71,200	625,500
Meter Reading Technology Upgrade	WL2600		18,400					18,400
Wellhead Redevelopment Program	WL2601		171,000	177,000	183,000	189,000	195,000	915,000
Water Tank Concrete Rehabilitation	WD2603	5	190,000					190,000
meter Replacement Project	WD2700			418,700	418,700	418,700		1,256,100
Water Main Loop - Starlifter	WD2704	6		110,000		110,000	110,000	2,310,000
Water Quality improvements	WQ2601	2	2,500,000	3,000,000	3,000,000	2,200,000	2,400,000	13,100,000
Miscellaneous Emergency Water Repairs	WQ2602	3	85,000	85,000	85,000	85,000	85,000	425,000
Water Management Total			3,098,600	3,965,400	4,008,400	4,312,400	3,931,200	19,357,000
Water Treatment Plant								
2015 Ford F350 Pickup #622	27 Veh#622			65,000				65,000
PFA's WTP Improvements	WD2508	8	5,000,000					5,000,000
Manganese Removal Program	WD2602	4	400,000	460,000	600,000	465,000	410,000	2,335,000
Water Treatment Plant Security Upgrade	WD2605	7	222,000					222,000
WTP Storefront & Door Replacement	WD2607		60,000					60,000
Water Treatment Plant Total			5,682,000	525,000	600,000	465,000	410,000	7,682,000
GRAND TOTAL			8,780,600	4,491,400	4,648,400	4,777,400	4,341,200	27,039,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # NEW VEH
Project Name Proposed Water Service Person

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

Description

Purchasing a new Ford F350 Utility Body

Justification

Need additional vehicle for new position

Expenditures	2026	Total
Equip/Vehicle/Furnishings	61,000	61,000
Total	61,000	61,000

Funding Sources	2026	Total
Water/Wastewater Fund	61,000	61,000
Total	61,000	61,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2504
Project Name Elevated Water Tower Maintenance

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

Description

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

Justification

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

Prior	Expenditures	2026	Total	Future
96,700	Construction/Maintenance	73,200	73,200	552,300
	Total	73,200	73,200	

Prior	Funding Sources	2026	Total	Future
96,700	Water/Wastewater Fund	73,200	73,200	552,300
	Total	73,200	73,200	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2508
Project Name PFAS WTP Improvements

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

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

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

Prior	Expenditures	2026	Total
885,000	Construction/Maintenance	5,000,000	5,000,000
Total		5,000,000	5,000,000

Prior	Funding Sources	2026	Total
885,000	State Grant	5,000,000	5,000,000
Total		5,000,000	5,000,000

Budget Impact
Partial funding may be provided from a DNREC grant

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2600
Project Name Meter Reading Technology Upgrade

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

Description

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

Justification

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	18,400	18,400
Total	18,400	18,400

Funding Sources	2026	Total
Water/Wastewater Fund	18,400	18,400
Total	18,400	18,400

Budget Impact

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2601
Project Name Wellhead Redevelopment Program

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

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	171,000	171,000	744,000
Total	171,000	171,000	
Funding Sources	2026	Total	Future
Water/Wastewater Fund	171,000	171,000	744,000
Total	171,000	171,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2602
Project Name Manganese Removal Program

Total Project Cost	\$2,335,000	Contact	Water/Wastewater Director
Department	Water Treatment Plant	Type	Improvement
Category	Water/Wastewater	Priority	4
Status	Active	Useful Life	20 years
New Project:	Yes	Time-Line:	FY26-FY30
Account Number:	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.

Expenditures	2026	Total	Future
Construction/Maintenance	400,000	400,000	1,935,000
Total	400,000	400,000	

Funding Sources	2026	Total	Future
Water/Wastewater Fund	400,000	400,000	1,935,000
Total	400,000	400,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2603
Project Name Water Tank Concrete Rehabilitation

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	190,000	190,000
Total	190,000	190,000

Funding Sources	2026	Total
Water/Wastewater Fund	190,000	190,000
Total	190,000	190,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WD2605
Project Name Water Treatment Plant Security Upgrade

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	222,000	222,000
Total	222,000	222,000

Funding Sources	2026	Total
Water/Wastewater Fund	222,000	222,000
Total	222,000	222,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	WD2607		
Project Name	WTP Storefront & Door Replacement		
Total Project Cost	\$60,000	Contact	Central Services Director
Department	Water Treatment Plant	Type	Improvement
Category	Water/Wastewater	Priority	n/a
Status	Active	Useful Life	30 years
Time-Line:	FY26		

Description

Water Treatment Plant storefront and man door replacement

Justification

Storefront glass is not energy efficient and doors are deteriorated

Expenditures	2026	Total
Construction/Maintenance	60,000	60,000
Total	60,000	60,000
Funding Sources	2026	Total
Water/Wastewater Fund	60,000	60,000
Total	60,000	60,000

Capital Improvement Plan

Dover, DE

Project # WQ2601
Project Name Water Quality Improvements

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

Description

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

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

Justification

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

Expenditures	2026	Total	Future
Miscellaneous	2,500,000	2,500,000	10,600,000
Total	2,500,000	2,500,000	
Funding Sources	2026	Total	Future
W/WW Debt Financing	2,217,500	2,217,500	10,600,000
Impact Fee Reserve	282,500	282,500	
Total	2,500,000	2,500,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	WQ2602
Project Name	Miscellaneous Emergency Water Repairs

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

Description

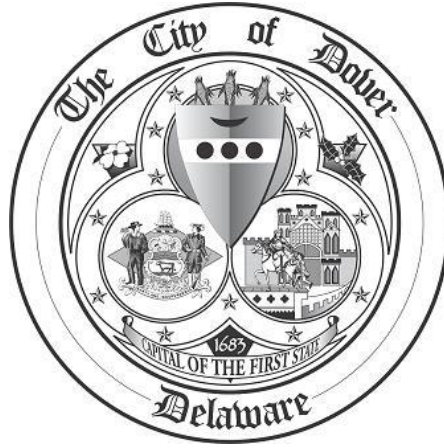
This project will repair failing water infrastructure. The work will focus on emergency repair situations on City owned infrastructure. No specific locations for this work have been identified.

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	85,000	85,000	340,000
Total	85,000	85,000	

Funding Sources	2026	Total	Future
Water/Wastewater Fund	85,000	85,000	340,000
Total	85,000	85,000	



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WASTEWATER FUND



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

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

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

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 26 Veh#655
Project Name 2012 FORD F350

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

Description

Replacing 2012 Ford F350 #655

Justification

Vehicle is beyond its useful life

Expenditures	2026	Total
Equip/Vehicle/Furnishings	85,000	85,000
Total	85,000	85,000

Funding Sources	2026	Total
Water/Wastewater Fund	85,000	85,000
Total	85,000	85,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	520,000	520,000
Total	520,000	520,000

Funding Sources	2026	Total
Water/Wastewater Fund	520,000	520,000
Total	520,000	520,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2600

Project Name Meter Replacement Project

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

Description

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

Justification

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	18,600	18,600
Total	18,600	18,600

Funding Sources	2026	Total
Water/Wastewater Fund	18,600	18,600
Total	18,600	18,600

Budget Impact

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	WW2601
Project Name	Miscellaneous Emergency Sanitary Sewer Repairs

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

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	175,000	175,000	750,000
Total	175,000	175,000	

Funding Sources	2026	Total	Future
Water/Wastewater Fund	175,000	175,000	750,000
Total	175,000	175,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2602

Project Name Lepore Road Sanitary Sewer Upgrade

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	370,000	370,000
Total	370,000	370,000

Funding Sources	2026	Total
Water/Wastewater Fund	370,000	370,000
Total	370,000	370,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2603
Project Name Cedar Chase Pump Station Replacement

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	636,500	636,500
Total	636,500	636,500

Funding Sources	2026	Total
Water/Wastewater Fund	636,500	636,500
Total	636,500	636,500

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2604

Project Name Laurel Drive Pump Station Replacement

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

Description

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

Justification

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

Expenditures	2026	Total	Future
Planning/Design	49,000	49,000	656,600
Total	49,000	49,000	

Funding Sources	2026	Total	Future
Water/Wastewater Fund	49,000	49,000	656,600
Total	49,000	49,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2605
Project Name Kings Cliffe Pump Station Replacement

Total Project Cost	\$745,700	Contact	Water/Wastewater Director
Department	Wastewater Management	Type	Improvement
Category	Water/Wastewater	Priority	6
Status	Active	Useful Life	20 years
New Project:	No	Time-Line:	FY26-FY27, FY29
Account Number:	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.

Expenditures	2026	Total	Future
Planning/Design	18,000	18,000	727,700
Total	18,000	18,000	

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2606
Project Name Pump Station #7 Upgrades

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	680,000	680,000
Total	680,000	680,000

Funding Sources	2026	Total
Water/Wastewater Fund	680,000	680,000
Total	680,000	680,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2607

Project Name Reed Street Gravity Sewer Upgrade

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

Description

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

Justification

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

Funding Sources	2026	Total
Water/Wastewater Fund	90,000	90,000
Total	90,000	90,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # WW2608
Project Name Pump Station Digital Scan Inventory

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

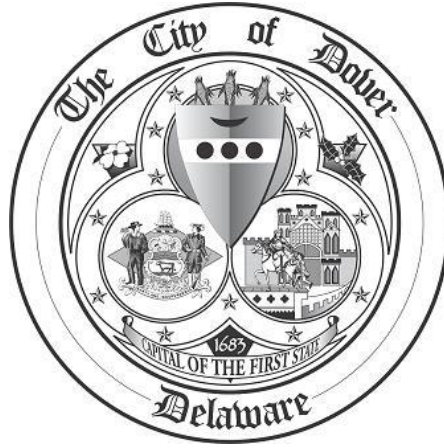
Description

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

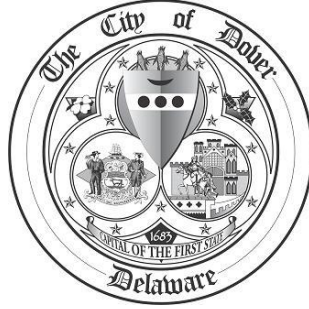
Justification

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

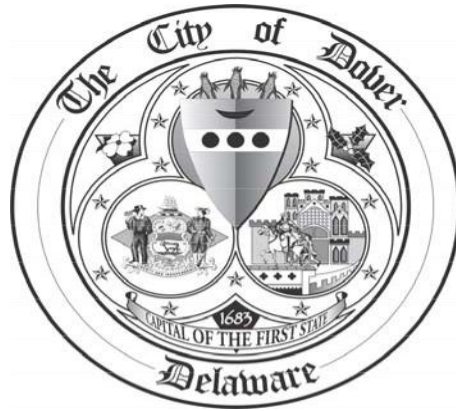
Funding Sources	2026	Total
Water/Wastewater Fund	60,000	60,000
Total	60,000	60,000



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ELECTRIC FUND



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

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

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

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Electric Admin								
Weyandt Hall Stairwells/Basement Flooring	EA2601	3	60,000					60,000
Weyandt hall Bathrooms	EA2701	3		130,000				130,000
Weyandt Hall Storefronts	EA2702	2		60,000				60,000
Weyandt hall Exterior Improvements	EA2801	3			100,000			100,000
Electric Admin Total			60,000	190,000	100,000	0	0	350,000

Electric Engineering

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

Electric Meter Reading

Meter Reader Handheld Replacement	EE2627	5	14,000					14,000
Meter Reading Technology Upgrade	EM2600		36,800					36,800
Electric Meter Reading Total			50,800	0	0	0	0	50,800

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

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # 25 Veh#764

Project Name Replacement Vehicle #764

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

Description

Vehicle #764 F-250

Justification

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	65,000	65,000
Total	65,000	65,000

Funding Sources	2026	Total
Electric Revenue	65,000	65,000
Total	65,000	65,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

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

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

Description

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

Justification

Vehicle used for installing electrical poles and lifting heavy equipment.

End of Life Cycle

Expenditures	2026	Total
Equip/Vehicle/Furnishings	200,000	200,000
Total	200,000	200,000

Funding Sources	2026	Total
Electric Revenue	200,000	200,000
Total	200,000	200,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EA2601

Project Name Weyandt Hall Stairwells/Basement Flooring

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

Description

Replace all flooring in the stairwells and basement

Justification

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

Expenditures	2026	Total
Other	60,000	60,000
Total	60,000	60,000

Funding Sources	2026	Total
Electric Revenue	60,000	60,000
Total	60,000	60,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EE2602
Project Name	Cartanza Substation RTU Upgrade

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

Description

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

Justification

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

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

Expenditures	2026	Total
Construction/Maintenance	130,000	130,000
Total	130,000	130,000

Funding Sources	2026	Total
Electric Revenue	130,000	130,000
Total	130,000	130,000

Capital Improvement Plan

Dover, DE

Project # EE2604
Project Name Derby Estates Underground Upgrade

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	270,000	270,000
Total	270,000	270,000
Funding Sources	2026	Total
Electric Revenue	270,000	270,000
Total	270,000	270,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2609

Project Name UPS Battery Replacement

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

Description

Lifecycle replacement of UPS used for System Operations back up.

Justification

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

Expenditures	2026	Total
Construction/Maintenance	11,000	11,000
Total	11,000	11,000

Funding Sources	2026	Total
Electric Revenue	11,000	11,000
Total	11,000	11,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EE2611		
Project Name	Substation Transformer Replacement		
Total Project Cost	\$9,600,000	Contact	Electric Director
Department	Electric Engineering	Type	Improvement
Category	Electric	Priority	3
Status	Active	Useful Life	40 years
New Project:	Yes	Time-Line:	Continuous
Account Number:	411-42-26-99-000-57035		

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	2,400,000	2,400,000	7,200,000
Total	2,400,000	2,400,000	
Funding Sources	2026	Total	Future
Electric Revenue	2,400,000	2,400,000	7,200,000
Total	2,400,000	2,400,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2613

Project Name Transmission Line Maintenance Program

Total Project Cost	\$250,000	Contact	Electric Director
Department	Electric Engineering	Type	Maintenance
Category	Electric	Priority	10
Status	Active	Useful Life	20 years
New Project:	No	Time-Line:	FY26
Account Number:	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.

Expenditures	2026	Total	Future
Construction/Maintenance	50,000	50,000	200,000
Total	50,000	50,000	

Funding Sources	2026	Total	Future
Electric Revenue	50,000	50,000	200,000
Total	50,000	50,000	

Capital Improvement Plan
Dover, DE

Project #	EE2614
Project Name	Substation Battery Replacement

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

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	16,000	16,000	96,000
Total	16,000	16,000	
Funding Sources	2026	Total	Future
Electric Revenue	16,000	16,000	96,000
Total	16,000	16,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2615
Project Name ABB to SEL Relay Replacement

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

Description

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

Justification

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

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

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

Expenditures	2026	Total
Construction/Maintenance	360,000	360,000
Total	360,000	360,000

Funding Sources	2026	Total
Electric Revenue	360,000	360,000
Total	360,000	360,000

Capital Improvement Plan
Dover, DE

Project #	EE2616
Project Name	Cartanza Substation Foundation Repairs

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	900,000	900,000
Total	900,000	900,000

Funding Sources	2026	Total
Electric Revenue	900,000	900,000
Total	900,000	900,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2617

Project Name PWII Site Work

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	1,400,000	1,400,000
Total	1,400,000	1,400,000

Funding Sources	2026	Total
Electric Revenue	1,400,000	1,400,000
Total	1,400,000	1,400,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2619

Project Name Transmission Pole Replacement

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

Description

Replace transmission and distribution poles that fail pole testing.

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	168,000	168,000	168,000
Total	168,000	168,000	

Funding Sources	2026	Total	Future
Electric Revenue	168,000	168,000	168,000
Total	168,000	168,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2620
Project Name Forrest Avenue Rebuild

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	40,000	40,000
Total	40,000	40,000

Funding Sources	2026	Total
Electric Revenue	40,000	40,000
Total	40,000	40,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2621

Project Name Emergency Component Replacement

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

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	65,000	65,000	260,000
Total	65,000	65,000	

Funding Sources	2026	Total	Future
Electric Revenue	65,000	65,000	260,000
Total	65,000	65,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2622
Project Name Small Cell Wireless Improvements

Total Project Cost	\$150,000	Contact	Electric Director
Department	Electric Engineering	Type	Improvement
Category	Electric	Priority	10
Status	Active	Useful Life	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.

Expenditures	2026	Total	Future
Construction/Maintenance	30,000	30,000	120,000
Total	30,000	30,000	

Funding Sources	2026	Total	Future
Electric Revenue	30,000	30,000	120,000
Total	30,000	30,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EE2623		
Project Name	Substataion Component Replacement		
Total Project Cost	\$150,000	Contact	Electric Director
Department	Electric Engineering	Type	Improvement
Category	Electric	Priority	10
Status	Active	Useful Life	20 years

Description

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	30,000	30,000	120,000
Total	30,000	30,000	
Funding Sources	2026	Total	Future
Electric Revenue	30,000	30,000	120,000
Total	30,000	30,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2624

Project Name Old College Road Rebuild

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	24,000	24,000
Total	24,000	24,000

Funding Sources	2026	Total
Electric Revenue	24,000	24,000
Total	24,000	24,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EE2625

Project Name Replace ABS Switches

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

Description

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	70,000	70,000
Total	70,000	70,000

Funding Sources	2026	Total
Electric Revenue	70,000	70,000
Total	70,000	70,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EE2626
Project Name	New Developments

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

Description

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

This is an ongoing project and affects three separate accounts:

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

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	2,400,000	2,400,000	9,600,000
Total	2,400,000	2,400,000	
Funding Sources	2026	Total	Future
Electric Revenue	2,400,000	2,400,000	9,600,000
Total	2,400,000	2,400,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EE2627		
Project Name	Meter Reader Handheld Replacement		
Total Project Cost	\$14,000	Contact	Electric Director
Department	Electric Meter Reading	Type	Improvement
Category	Electric	Priority	5
Status	Active	Useful Life	30 years

Description

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

Justification

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

Expenditures	2026	Total
Equip/Vehicle/Furnishings	14,000	14,000
Total	14,000	14,000
Funding Sources	2026	Total
Electric Revenue	14,000	14,000
Total	14,000	14,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EG2601

Project Name VanSant Site Security & Fire Protection Upgrades

Total Project Cost	\$90,000	Contact	Electric Director
Department	Power Plant	Type	Maintenance
Category	Electric	Priority	1
Status	Active	Useful Life	None
New Project:	No	Time-Line:	Continuous
Account Number:	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.

Expenditures	2026	Total	Future
Construction/Maintenance	65,000	65,000	25,000
Total	65,000	65,000	

Funding Sources	2026	Total	Future
Electric Revenue	65,000	65,000	25,000
Total	65,000	65,000	

Capital Improvement Plan
Dover, DE

Project #	EG2602
Project Name	VanSant Unit 11 Component Replacement

Total Project Cost	\$140,000	Contact	Electric Director
Department	Power Plant	Type	Maintenance
Category	Electric	Priority	1
Status	Active		

Description

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

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

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

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

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

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

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

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

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

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

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

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

Justification

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

Expenditures	2026	Total	Future
Construction/Maintenance	40,000	40,000	100,000
Total	40,000	40,000	
Funding Sources	2026	Total	Future
Electric Revenue	40,000	40,000	100,000
Total	40,000	40,000	

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project # EG2603
Project Name VanSant Structural Preservation

Total Project Cost	\$130,000	Contact	Electric Director
Department	Power Plant	Type	Maintenance
Category	Electric	Priority	1
Status	Active		

Description

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

#2 Fuel Oil Tank Preparation and Painting (\$20K)

#2 Fuel Oil Tank Scaffolding Erection, Dismantling, and Rental (\$50K)

DI Water Tank Preparation and Painting (\$15K)

Air Inlet Filter House Preparation and Painting (\$12K)

Water Injection Building Preparation and Painting (\$6K)

Articulating Boom 4 Week Rental (\$12K)

Replacement Fire Proof Doors (\$15K)

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

Justification

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

Expenditures	2026	Total
Construction/Maintenance	130,000	130,000
Total	130,000	130,000

Funding Sources	2026	Total
Electric Revenue	130,000	130,000
Total	130,000	130,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EG2604
Project Name	VanSant Meter Replacement

Total Project Cost	\$225,000	Contact	Electric Director
Department	Power Plant	Type	Maintenance
Category	Electric	Priority	4
Status	Active		

Description

EG2604 Van Sant Meter Replacement and Reporting

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

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

System Design and Drafting Services (\$50K)

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

On-Site Commissioning Services (\$30K)

Justification

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

Expenditures	2026	Total
Construction/Maintenance	225,000	225,000
Total	225,000	225,000

Funding Sources	2026	Total
Electric Revenue	225,000	225,000
Total	225,000	225,000

2026 thru 2026

Capital Improvement Plan

Dover, DE

Project #	EM2600
Project Name	Meter Reading Technology Upgrade

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

Description

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

Justification

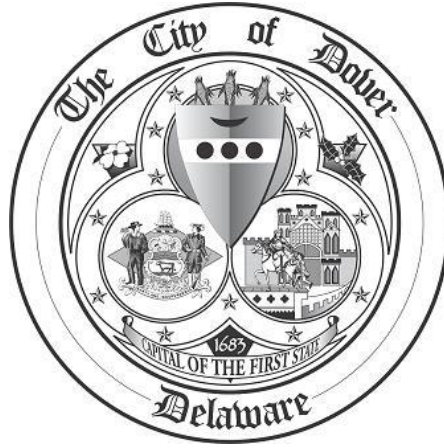
If this infrastructure is not upgraded, proper meter reading for customers utility consumption would not be gathered.

Expenditures	2026	Total
Equip/Vehicle/Furnishings	36,800	36,800
Total	36,800	36,800

Funding Sources	2026	Total
Electric Revenue	36,800	36,800
Total	36,800	36,800

Budget Impact

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



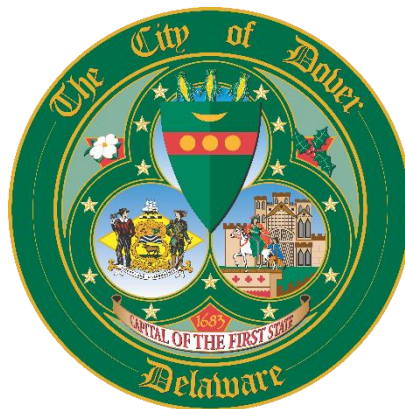
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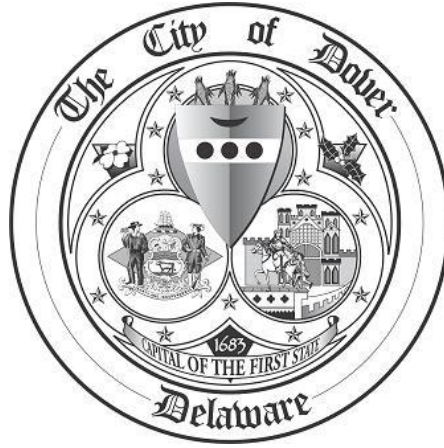
DEBT SERVICE

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)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Debt Limit	\$ 182,504	\$ 181,594	\$ 179,226	\$ 179,004	\$ 163,700	\$ 162,904	\$ 160,737	\$ 157,816	\$ 155,396	\$ 158,485
Net (Taxable) Assessed Value on Books	3,650,076	3,631,886	3,584,529	3,580,083	3,273,993	3,258,090	3,214,744	3,156,311	3,107,912	3,207,154
Total net debt applicable to limit	5,108	5,614	6,111	6,599	5,371	5,700	5,877	6,209	6,783	7,337
Legal Debt Margin	\$ 177,396	\$ 175,980	\$ 173,115	\$ 172,405	\$ 158,329	\$ 157,204	\$ 154,860	\$ 151,607	\$ 148,613	\$ 151,148
Total Net Debt applicable to limit 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

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

CITY OF DOVER DEBT SERVICE

SCHEDULES (CONTINUED)

Fiscal Year	Water/Wastewater Fund		Water/Wastewater Fund		2011 Municipal Revenue Bonds (Wastewater)	
	2009 Municipal Revenue Bonds (Wastewater)		2010 Municipal Revenue Bonds (Water)		Interest	
	<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
Total	\$ 2,700,425	\$ 249,484	\$ 1,092,197	\$ 117,474	\$ 422,366	\$ 71,695

CITY OF DOVER DEBT SERVICE

SCHEDULES (CONTINUED)

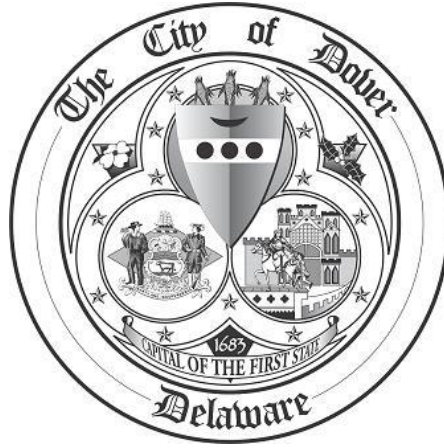
Fiscal Year	2013 Revenue Bonds Water and Wastewater		2018 Municipal Revenue Loan (Wastewater)		2018 Municipal Revenue Loan (Water)		2020 Municipal Revenue Loan (Wastewater)		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
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
Total	\$ 2,925,000	\$ 625,285	\$ 780,383	\$ 135,372	\$ 3,464,492	\$ 353,340	\$ 453,766	\$ 91,352	\$ 13,482,630

CITY OF DOVER DEBT SERVICE

SCHEDULES (CONTINUED)

Electric Revenue Fund

Fiscal Year	2018 Revenue Bonds			Electric Total
	<u>Principal</u>	<u>Interest</u>		
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>\$</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

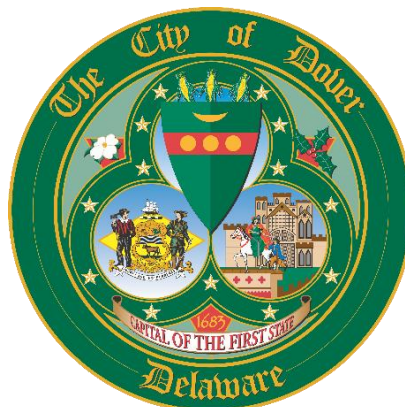
LIBRARY

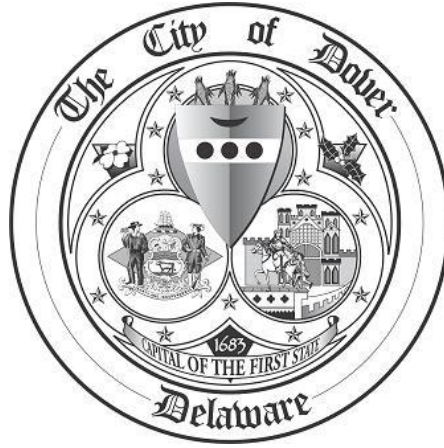
PARKS, RECREATION, AND GROUNDS

PLANNING, INSPECTIONS, AND COMMUNITY DEVELOPMENT

POLICE

PUBLIC WORKS

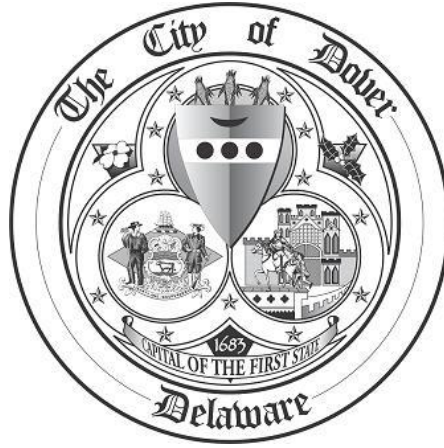




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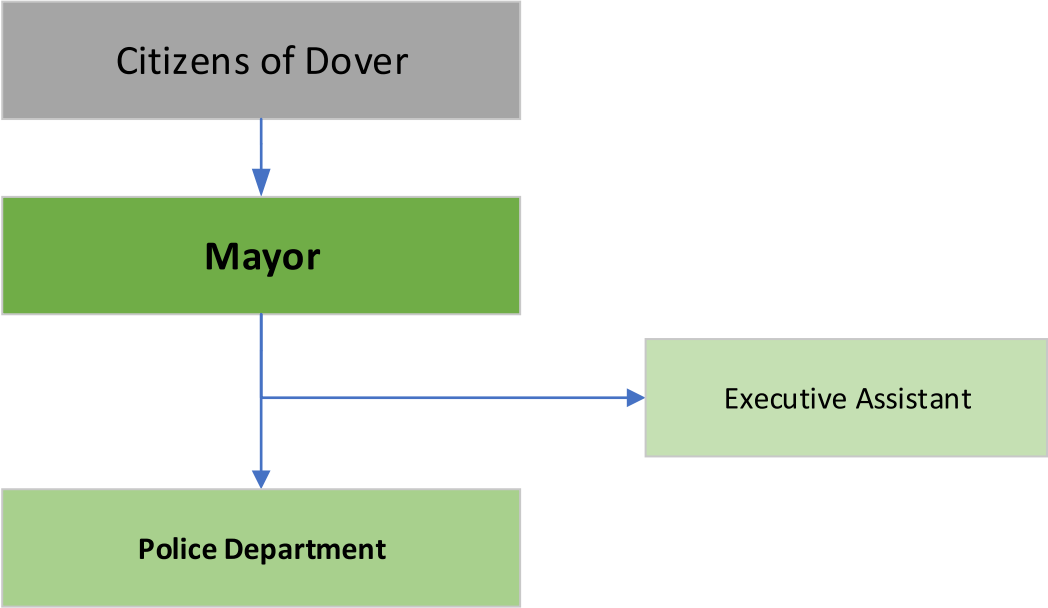
GENERAL FUND BUDGET REVIEW

Fiscal Year 2025-2026



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MAYOR



Mayor

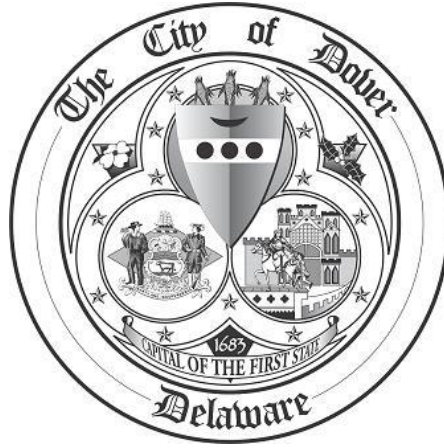
DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	102,729	161,500	161,500	173,900	173,900	8%
MATERIALS & SUPPLIES	700	2,600	2,600	1,100	1,100	-58%
ADMINISTRATIVE EXPENDITURES	98,034	140,500	140,500	141,700	141,700	1%
TOTAL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

Highlights:

No significant changes to departmental budget.

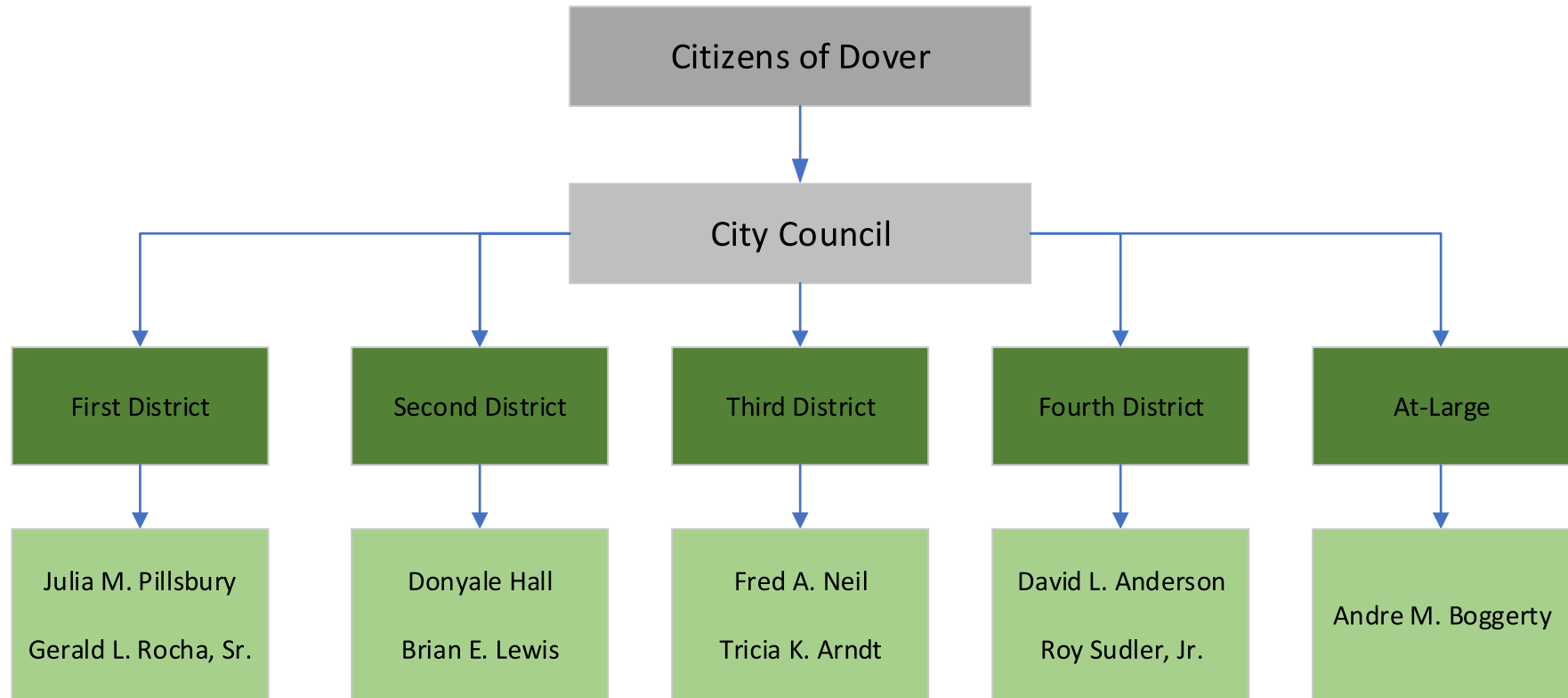
MAYOR
100-10-32-99-000

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



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CITY COUNCIL



City Council

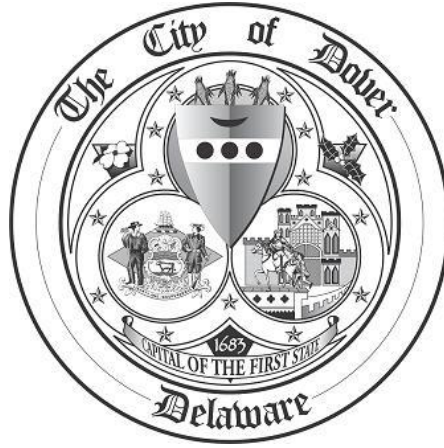
DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	186,210	200,800	200,800	208,300	208,300	4%
MATERIALS & SUPPLIES	93	2,200	1,900	2,200	2,200	0%
ADMINISTRATIVE EXPENDITURES	48,008	63,500	63,800	66,100	66,100	4%
TOTAL EXPENDITURES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

Highlights:

New Councilwoman Donyale Hall elected to Second District.

CITY COUNCIL
100-10-12-99-000

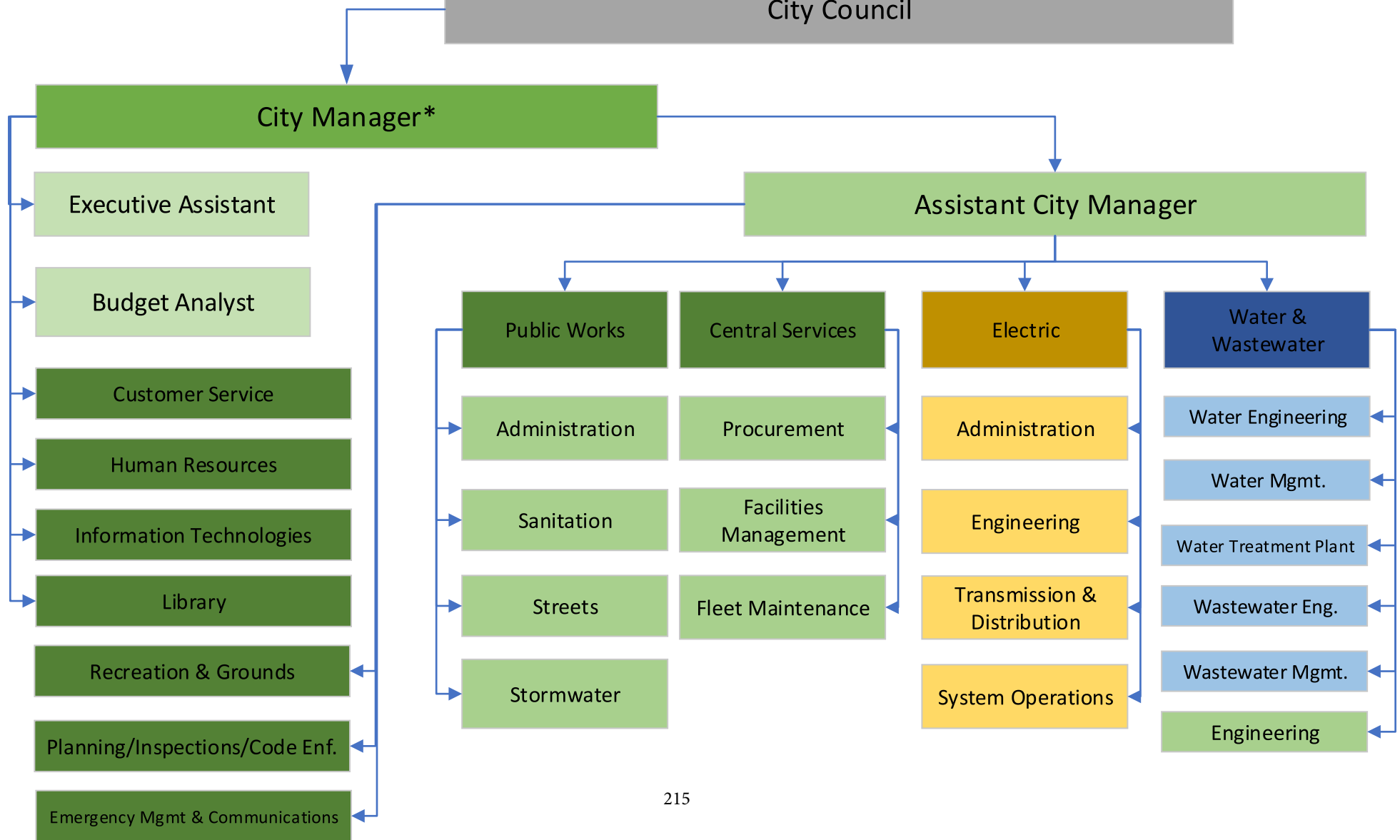
DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
TEMPORARY HELP	\$ 172,404	\$ 186,000	\$ 186,000	\$ 192,900	\$ 192,900	4%
FICA TAXES	13,244	14,200	14,200	14,800	14,800	4%
WORKERS COMPENSATION	561	600	600	600	600	0%
PERSONNEL COSTS	186,210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



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City Manager

City Council



City Manager

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	1,064,602	1,074,800	1,074,800	1,024,600	1,024,600	-5%
MATERIALS & SUPPLIES	9,836	19,000	19,000	11,700	26,700	-38%
ADMINISTRATIVE EXPENDITURES	402,679	185,200	285,200	434,300	434,000	134%
TOTAL EXPENDITURES	<u>\$ 1,517,117</u>	<u>\$ 1,279,000</u>	<u>\$ 1,379,000</u>	<u>\$ 1,470,600</u>	<u>\$ 1,470,300</u>	<u>15%</u>

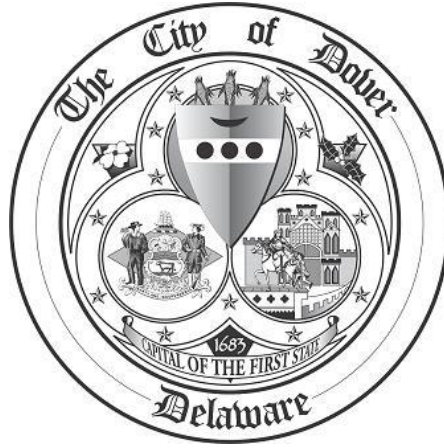
Highlights:

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

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

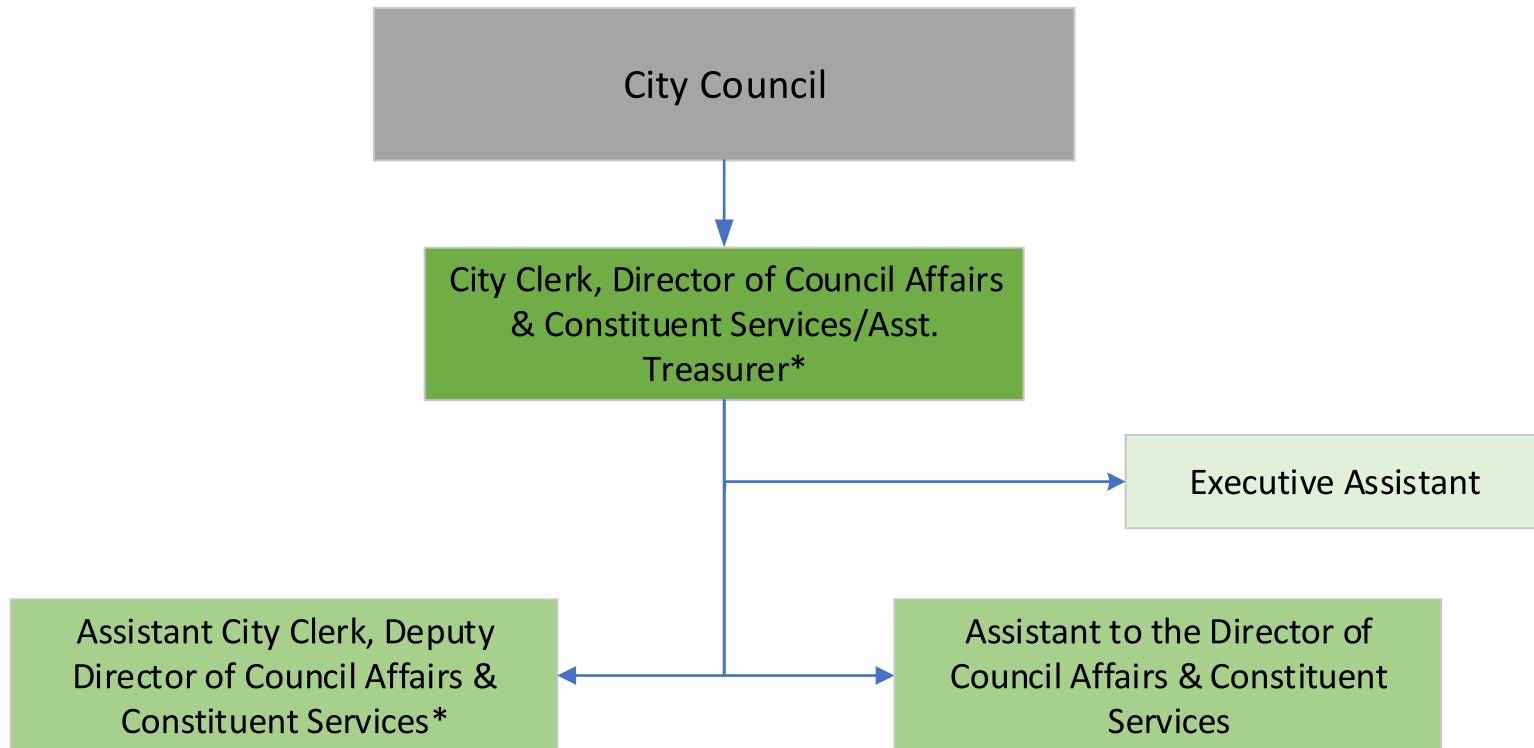
CITY MANAGER
100-10-21-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 557,927	\$ 579,900	\$ 579,900	\$ 490,800	\$ 490,800	-15%
OVERTIME	23,056	3,400	3,400	-	-	-100%
FICA TAXES	42,890	44,600	44,600	37,500	37,500	-16%
HEALTH INSURANCE	83,757	106,400	106,400	76,100	76,100	-28%
L I D INSURANCE	3,225	3,400	3,400	5,000	5,000	47%
WORKERS COMPENSATION	1,882	1,900	1,900	1,600	1,600	-16%
PENSION	346,055	329,400	329,400	408,700	408,700	24%
OPEB	5,810	5,800	5,800	4,900	4,900	-16%
PERSONNEL COSTS	1,064,602	1,074,800	1,074,800	1,024,600	1,024,600	-5%
OFFICE SUPPLIES	761	800	800	800	800	0%
PRINTING AND DUPLICATING	3,896	5,900	5,900	5,900	5,900	0%
PROGRAM EXPENSES/SUPPLIES	4,999	10,500	10,500	5,000	20,000	90%
COMPUTER HARDWARE	179	1,800	1,800	-	-	-100%
MATERIALS & SUPPLIES	9,836	19,000	19,000	11,700	26,700	41%
TELEPHONE/FAX	3,727	2,400	2,400	3,500	3,500	46%
SUBSCRIPTIONS AND DUES	3,705	5,600	5,600	5,600	5,600	0%
TRAINING/CONF/FOOD/TRAVEL	1,619	6,000	6,000	6,000	6,000	0%
LEGAL EXPENSES	368,260	152,000	252,000	400,000	400,000	163%
COMMUNITY RELATIONS EXP	-	200	200	200	200	0%
GASOLINE	117	500	500	500	200	-60%
ECONOMIC DEVELOPMENT	18,500	18,500	18,500	18,500	18,500	0%
						0%
TOTAL EXPENDITURES	\$ 1,517,117	\$ 1,279,000	\$ 1,379,000	\$ 1,470,600	\$ 1,485,300	16%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	4.0	
BUDGETED PART-TIME POSITIONS		-	-	-	-	



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CITY CLERK



City Clerk

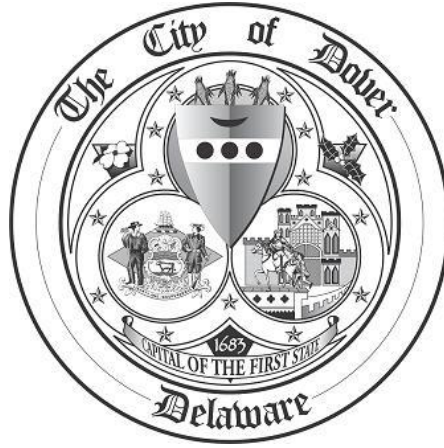
DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	388,566	426,200	426,200	440,500	440,500	3%
MATERIALS & SUPPLIES	8,710	7,100	7,100	7,200	7,200	1%
ADMINISTRATIVE EXPENDITURES	30,992	53,500	53,500	45,200	45,200	-16%
TOTAL EXPENDITURES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

Highlights:

No planned elections for FY26 – reducing expenditures from FY25.

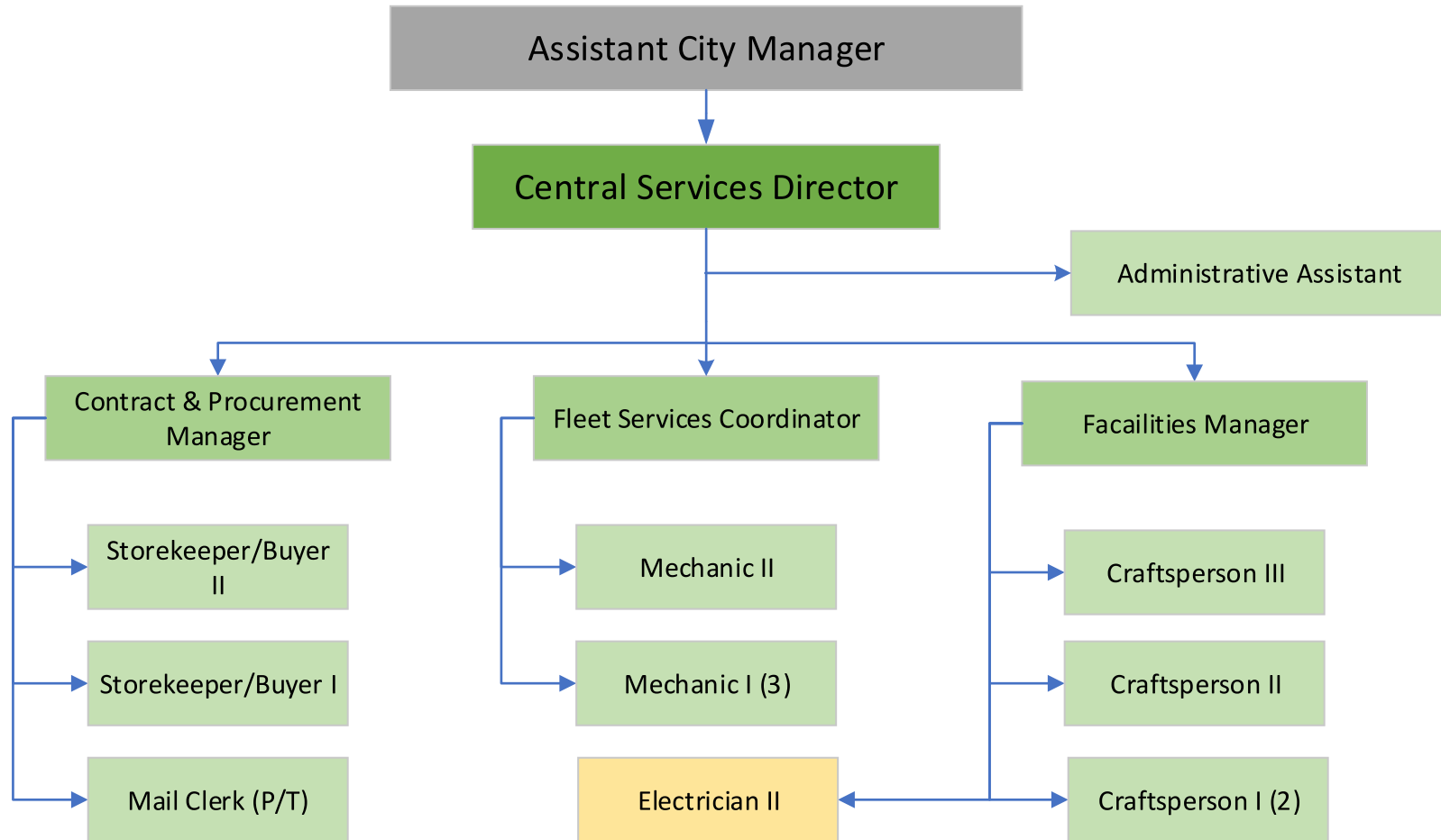
CITY CLERK
100-10-11-99-000

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



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ENTRAL SERVICES



Procurement & Inventory

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

Highlights:

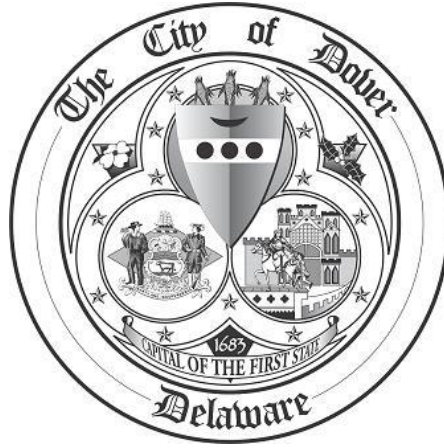
Fuel Pump Island Upgrade had to have additional budget added to FY25 project (CS2502).

Continued increase in postage expense.

PROCUREMENT & INVENTORY

100-15-27-99-000

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



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Facilities Management

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

Highlights:

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

FACILITIES MANAGEMENT

100-12-25-99-000

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

Fleet Maintenance

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

Highlights:

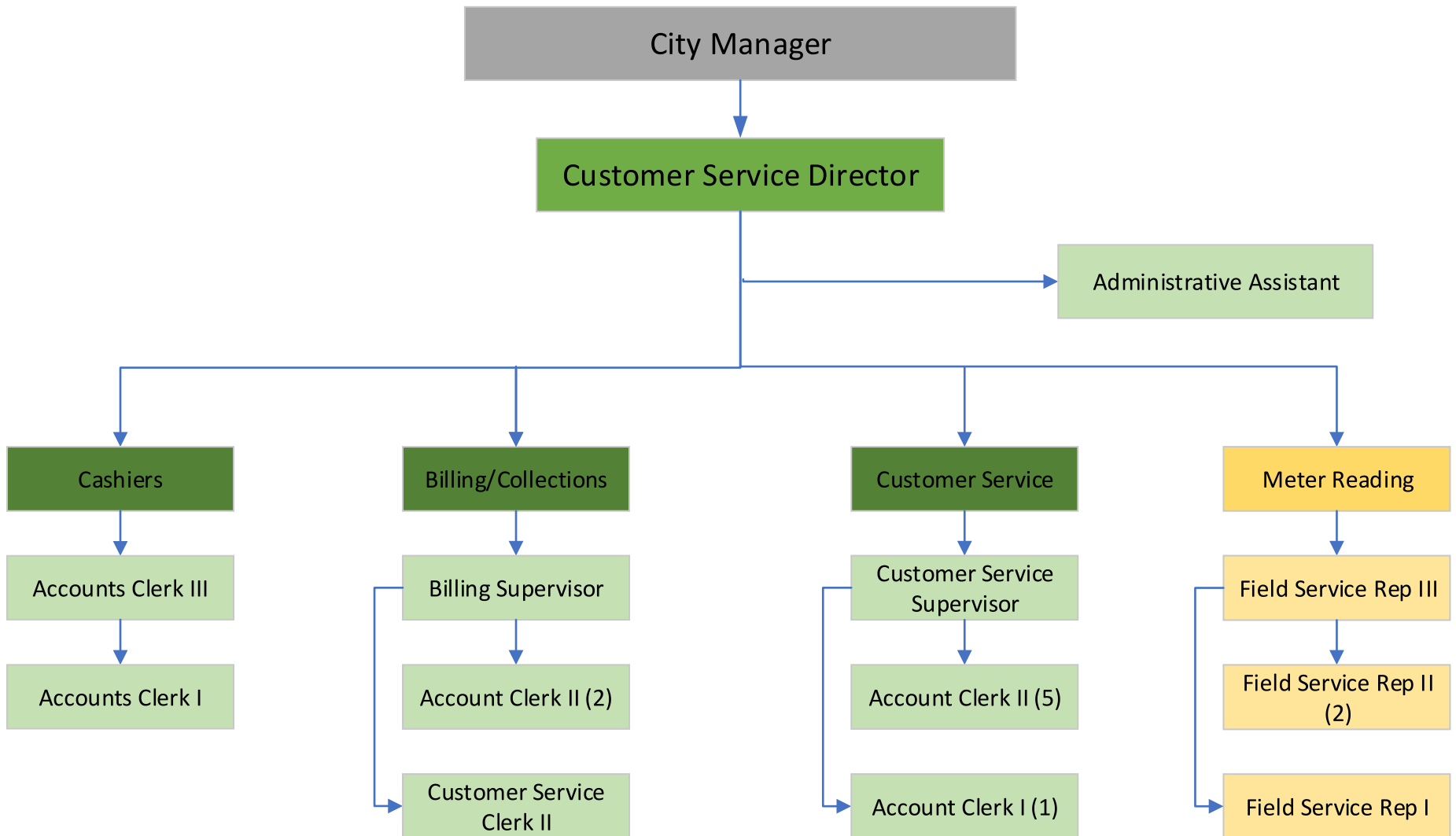
No significant changes in departmental budget.

FLEET MAINTENANCE

100-15-28-99-000

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

CUSTOMER SERVICE



Customer Services

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

Highlights:

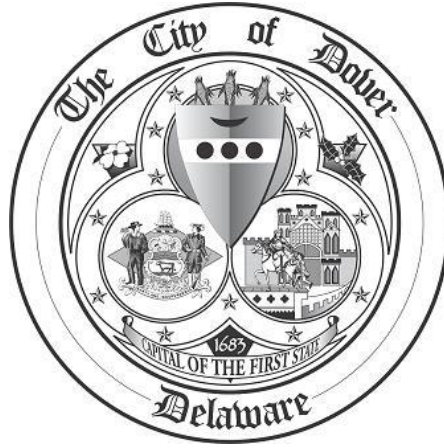
Customer Service Director position still vacant, otherwise fully staffed.

Two approved promotions for Customer Service Clerk I's.

CUSTOMER SERVICES

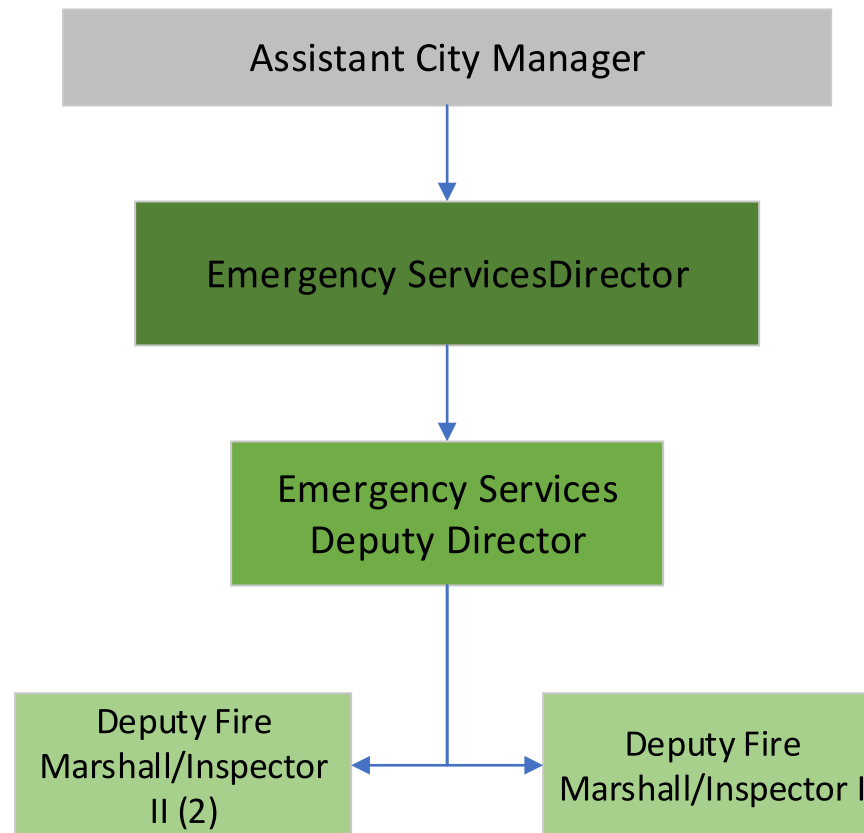
100-16-29-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 759,328	\$ 807,200	\$ 807,200	\$ 854,400	\$ 854,400	6%
OVERTIME	(332)	10,500	10,500	3,300	3,300	-69%
FICA TAXES	55,223	62,500	62,500	65,600	65,600	5%
HEALTH INSURANCE	152,998	229,800	229,800	207,000	207,000	-10%
L I D INSURANCE	3,807	4,400	4,400	7,900	7,900	80%
WORKERS COMPENSATION	2,243	2,600	2,600	2,800	2,800	8%
EDUCATIONAL ASSISTANCE	-	10,000	-	5,000	5,000	-50%
PENSION	196,304	175,500	175,500	215,100	215,100	23%
OPEB	7,590	7,900	7,900	8,500	8,500	8%
PERSONNEL COSTS	1,177,163	1,310,400	1,300,400	1,369,600	1,369,600	5%
 FURNITURE/FIXTURES	 125	 1,000	 1,000	 1,000	 1,000	 0%
OFFICE SUPPLIES	16,085	18,500	18,500	18,500	18,500	0%
PRINTING AND DUPLICATING	20,341	21,500	21,500	21,500	21,500	0%
COMPUTER HARDWARE	5,519	5,600	5,600	5,600	5,600	0%
MATERIALS & SUPPLIES	42,070	46,600	46,600	46,600	46,600	0%
 TELEPHONE/FAX	 9,135	 4,800	 4,800	 6,200	 6,200	 29%
TRAINING/CONF/FOOD/TRAVEL	1,282	2,500	2,500	2,500	2,500	0%
CONTRACTUAL SERVICES	39,256	78,000	78,000	78,000	73,000	-6%
OFF EQUIP/REPAIRS & MAINT	11,463	14,500	14,500	14,500	14,500	0%
ADMINISTRATIVE EXPENDITURES	61,135	99,800	99,800	101,200	96,200	-4%
 TOTAL EXPENDITURES	 \$ 1,280,368	 \$ 1,456,800	 \$ 1,446,800	 \$ 1,517,400	 \$ 1,512,400	 4%
 PERSONNEL						
BUDGETED FULL-TIME POSITIONS	15.0	15.0	15.0	15.0	15.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	



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EMERGENCY MANAGEMENT & COMMUNICATIONS



Life Safety

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	496,975	566,000	566,000	1,004,200	1,004,200	77%
MATERIALS & SUPPLIES	11,752	6,100	6,100	7,400	9,400	54%
ADMINISTRATIVE EXPENDITURES	344,089	650,400	650,400	650,600	650,500	0%
OPERATING EXPENDITURES	852,815	1,222,500	1,222,500	1,662,200	1,664,100	36%
CAPITAL OUTLAY	-	-	-	155,200	-	0%
TOTAL EXPENDITURES	\$ 852,815	\$ 1,222,500	\$ 1,222,500	\$ 1,817,400	\$ 1,664,100	36%

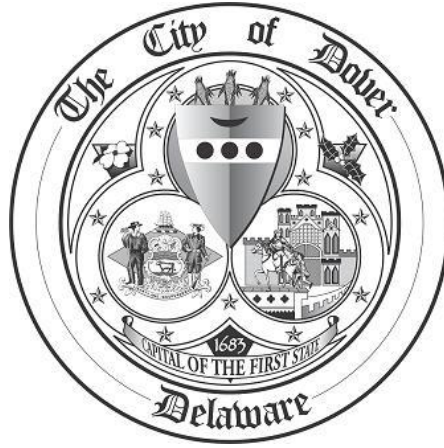
Highlights:

Public Affairs & Emergency Management Coordinator moved from City manager's Office as new Emergency Services Director.

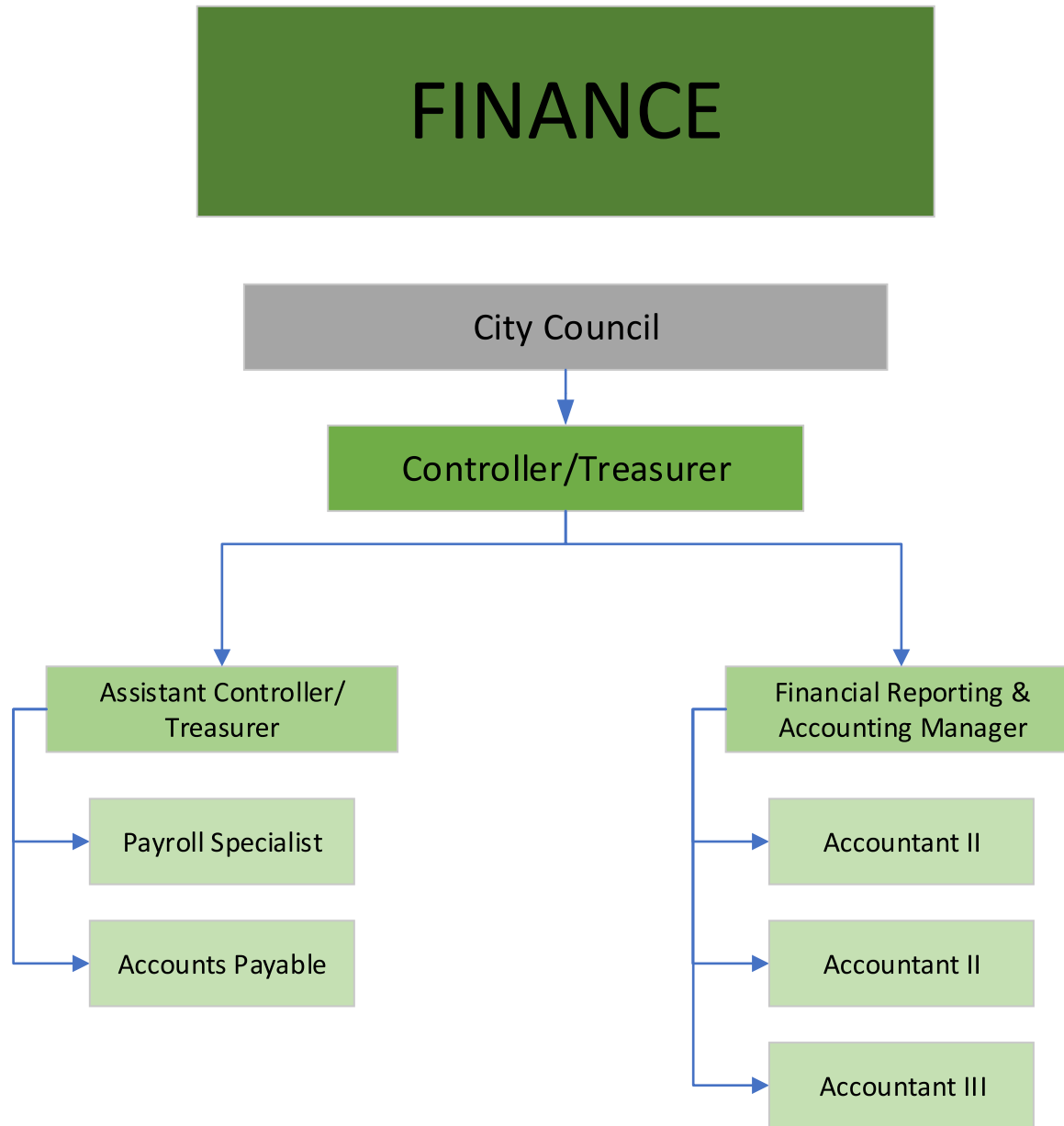
Life Safety Inspector III promoted to Emergency Services Deputy Director.

LIFE SAFETY
100-11-16-13-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 307,639	\$ 326,900	\$ 326,900	\$ 482,800	\$ 482,800	48%
OVERTIME	5,188	39,400	39,400	29,900	29,900	-24%
FICA TAXES	22,671	28,100	28,100	39,200	39,200	40%
HEALTH INSURANCE	54,271	72,400	72,400	82,600	82,600	14%
L I D INSURANCE	1,377	1,600	1,600	4,000	4,000	150%
WORKERS COMPENSATION	2,208	2,500	2,500	3,000	3,000	20%
EDUCATIONAL ASSISTANCE	-	-	-	13,000	13,000	100%
PENSION	100,485	92,000	92,000	344,900	344,900	275%
OPEB	3,136	3,100	3,100	4,800	4,800	55%
PERSONNEL COSTS	496,975	566,000	566,000	1,004,200	1,004,200	77%
OFFICE SUPPLIES	-	-	-	-	800	100%
PRINTING AND DUPLICATING	-	-	-	-	800	100%
PROGRAM EXPENSES/SUPPLIES	1,360	1,300	1,300	1,300	1,300	0%
UNIFORMS/UNIFORM ALLOW	1,700	2,300	2,300	3,000	3,400	48%
BOOKS	3,000	500	500	500	500	0%
SECURITY/SAFETY MATERIALS	955	2,000	2,000	2,600	2,600	30%
MATERIALS & SUPPLIES	11,752	6,100	6,100	7,400	9,400	54%
TELEPHONE/FAX	3,411	2,800	2,800	3,000	3,000	7%
SUBSCRIPTIONS AND DUES	3,125	3,500	3,500	3,500	3,500	0%
TRAINING/CONF/FOOD/TRAVEL	7,207	8,500	8,500	8,500	8,100	-5%
CONTRACTUAL SERVICES	326,018	630,000	630,000	630,000	630,000	0%
GASOLINE	4,130	5,000	5,000	5,000	5,300	6%
RADIO REPAIRS/MAINTENANCE	50	600	600	600	600	0%
ADMINISTRATIVE EXPENDITURES	344,089	650,400	650,400	650,600	650,500	0%
OPERATING EXPENDITURES	852,815	1,222,500	1,222,500	1,662,200	1,664,100	36%
AUTOMOBILE/PURCHASE	-	-	-	155,200	-	0%
CAPITAL OUTLAY	-	-	-	155,200	-	0%
						0%
TOTAL EXPENDITURES	\$ 852,815	\$ 1,222,500	\$ 1,222,500	\$ 1,817,400	\$ 1,664,100	36%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	5.0	



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Finance

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	651,135	841,200	841,200	855,200	855,200	2%
MATERIALS & SUPPLIES	9,738	9,200	9,200	10,200	10,200	11%
ADMINISTRATIVE EXPENDITURES	91,959	159,500	159,500	160,000	160,000	0%
TOTAL EXPENDITURES	<u>\$ 752,831</u>	<u>\$ 1,009,900</u>	<u>\$ 1,009,900</u>	<u>\$ 1,025,400</u>	<u>\$ 1,025,400</u>	<u>2%</u>

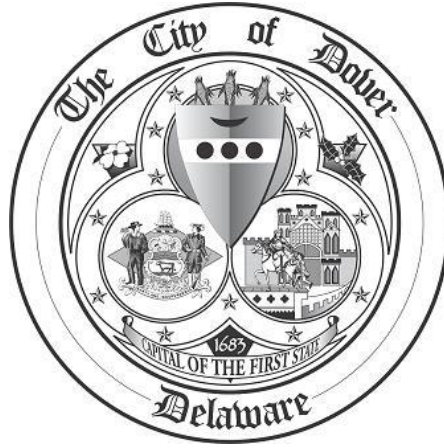
Highlights:

Vacant Accountant II position approved to be listed as Accountant III.

FINANCE

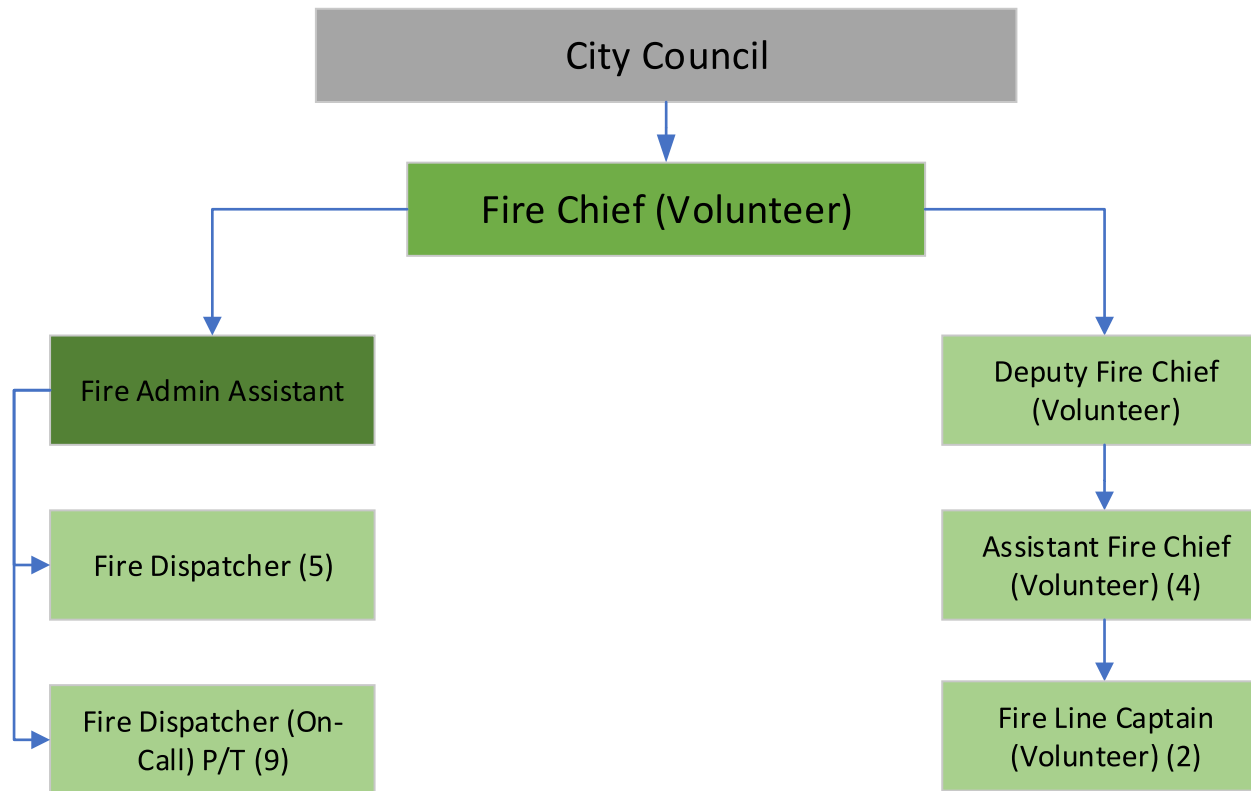
100-16-23-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 424,582	\$ 569,800	\$ 569,800	\$ 608,600	\$ 608,600	7%
FICA TAXES	30,765	43,600	43,600	46,500	46,500	7%
HEALTH INSURANCE	67,745	137,900	137,900	141,600	141,600	3%
L I D INSURANCE	2,007	3,800	3,800	6,200	6,200	63%
WORKERS COMPENSATION	1,367	1,800	1,800	1,900	1,900	6%
EDUCATIONAL ASSISTANCE	-	-	-	10,000	10,000	100%
PENSION	70,670	78,600	78,600	34,400	34,400	-56%
OPEB	4,179	5,700	5,700	6,000	6,000	5%
PERSONNEL COSTS	651,135	841,200	841,200	855,200	855,200	2%
OFFICE SUPPLIES	1,183	1,000	1,000	1,200	1,200	20%
PRINTING AND DUPLICATING	5,505	4,700	4,700	5,500	5,500	17%
COMPUTER HARDWARE	3,050	3,500	3,500	3,500	3,500	0%
MATERIALS & SUPPLIES	9,738	9,200	9,200	10,200	10,200	11%
TELEPHONE/FAX	4,008	2,500	2,500	4,000	4,000	60%
ADVERTISEMENT	-	500	500	500	500	0%
SUBSCRIPTIONS AND DUES	1,027	1,800	1,800	1,800	1,800	0%
TRAINING/CONF/FOOD/TRAVEL	2,736	6,500	6,500	5,500	5,500	-15%
CONTRACTUAL SERVICES	84,187	146,200	146,200	146,200	146,200	0%
OFF EQUIP/REPAIRS & MAINT	-	2,000	2,000	2,000	2,000	0%
ADMINISTRATIVE EXPENDITURES	91,959	159,500	159,500	160,000	160,000	0%
TOTAL EXPENDITURES	\$ 752,831	\$ 1,009,900	\$ 1,009,900	\$ 1,025,400	\$ 1,025,400	2%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	8.0	8.0	8.0	8.0	8.0	



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FIRE DEPARTMENT



Fire

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	482,216	572,700	572,700	1,172,900	637,400	11%
MATERIALS & SUPPLIES	-	1,600	7,100	78,300	14,800	825%
ADMINISTRATIVE EXPENDITURES	372,179	434,000	434,000	481,600	481,600	11%
OPERATING EXPENDITURES	854,396	1,008,300	1,013,800	1,732,800	1,133,800	12%
CAPITAL OUTLAY	371,760	566,600	614,400	569,500	569,500	1%
TOTAL EXPENDITURES	\$ 1,226,155	\$ 1,574,900	\$ 1,628,200	\$ 2,302,300	\$ 1,703,300	8%

Highlights:

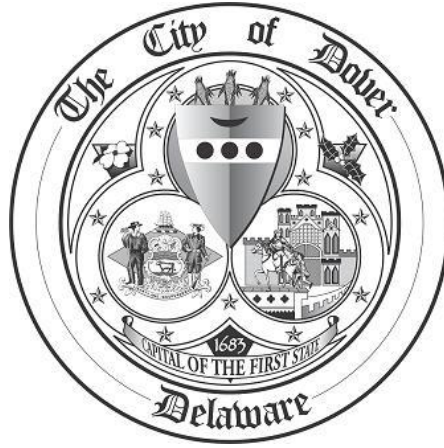
Request for 5 Firefighter II's denied.

Contractual Services increased by 11%, to include NFPA Physicals/Cancer Screenings.

FIRE DEPARTMENT

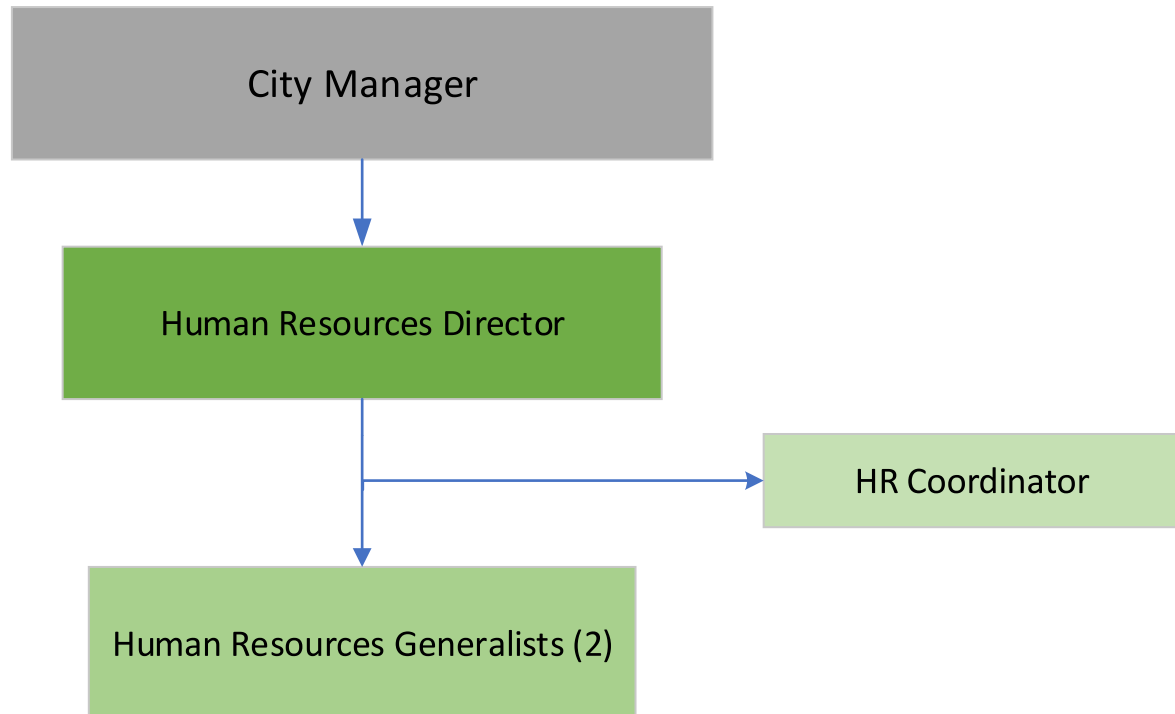
100-11-14-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 296,772	\$ 354,900	\$ 354,900	\$ 676,600	\$ 407,600	15%
OVERTIME	64,643	61,200	61,200	150,200	55,200	-10%
TEMPORARY HELP	18,157	23,200	23,200	31,000	31,000	34%
FICA TAXES	28,863	33,600	33,600	58,200	37,700	12%
HEALTH INSURANCE	43,717	58,100	58,100	159,600	60,600	4%
L I D INSURANCE	1,323	1,000	1,000	5,700	3,200	220%
WORKERS COMPENSATION	2,461	5,800	5,800	19,000	3,000	-48%
PENSION	22,059	32,100	32,100	66,000	35,000	9%
OPEB	4,222	2,800	2,800	6,600	4,100	46%
PERSONNEL COSTS	482,216	572,700	572,700	1,172,900	637,400	11%
PROGRAM EXPENSES/SUPPLIES	-	1,600	1,600	12,700	12,700	694%
UNIFORMS/UNIFORM ALLOWANCE	-	-	5,500	65,600	2,100	100%
MATERIALS & SUPPLIES	-	1,600	7,100	78,300	14,800	825%
CONTRACTUAL SERVICES	372,179	434,000	434,000	481,600	481,600	11%
ADMINISTRATIVE EXPENDITURES	372,179	434,000	434,000	481,600	481,600	11%
OPERATING EXPENDITURES	854,396	1,008,300	1,013,800	1,732,800	1,133,800	12%
OTHER EQUIP - PURCHASE	371,760	566,600	614,400	569,500	569,500	1%
CAPITAL OUTLAY	371,760	566,600	614,400	569,500	569,500	1%
TOTAL EXPENDITURES	\$ 1,226,155	\$ 1,574,900	\$ 1,628,200	\$ 2,302,300	\$ 1,703,300	8%
PERSONNEL						
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	



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HUMAN RESOURCES



Human Resources

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	302,440	389,600	389,600	402,300	402,300	3%
MATERIALS & SUPPLIES	46,298	44,700	44,700	48,200	48,200	8%
ADMINISTRATIVE EXPENDITURES	24,598	43,700	43,700	44,700	44,700	2%
TOTAL EXPENDITURES	<u>\$ 373,335</u>	<u>\$ 478,000</u>	<u>\$ 478,000</u>	<u>\$ 495,200</u>	<u>\$ 495,200</u>	<u>4%</u>

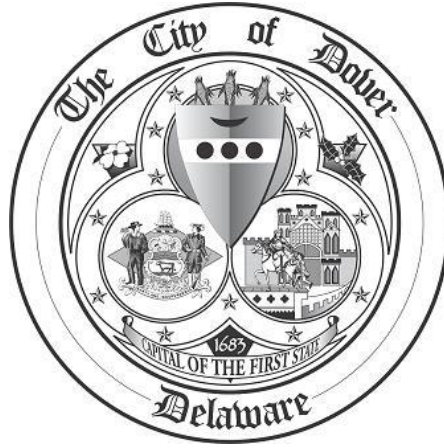
Highlights:

HR looking to fill two vacancies (one recent) in FY26.

HUMAN RESOURCES

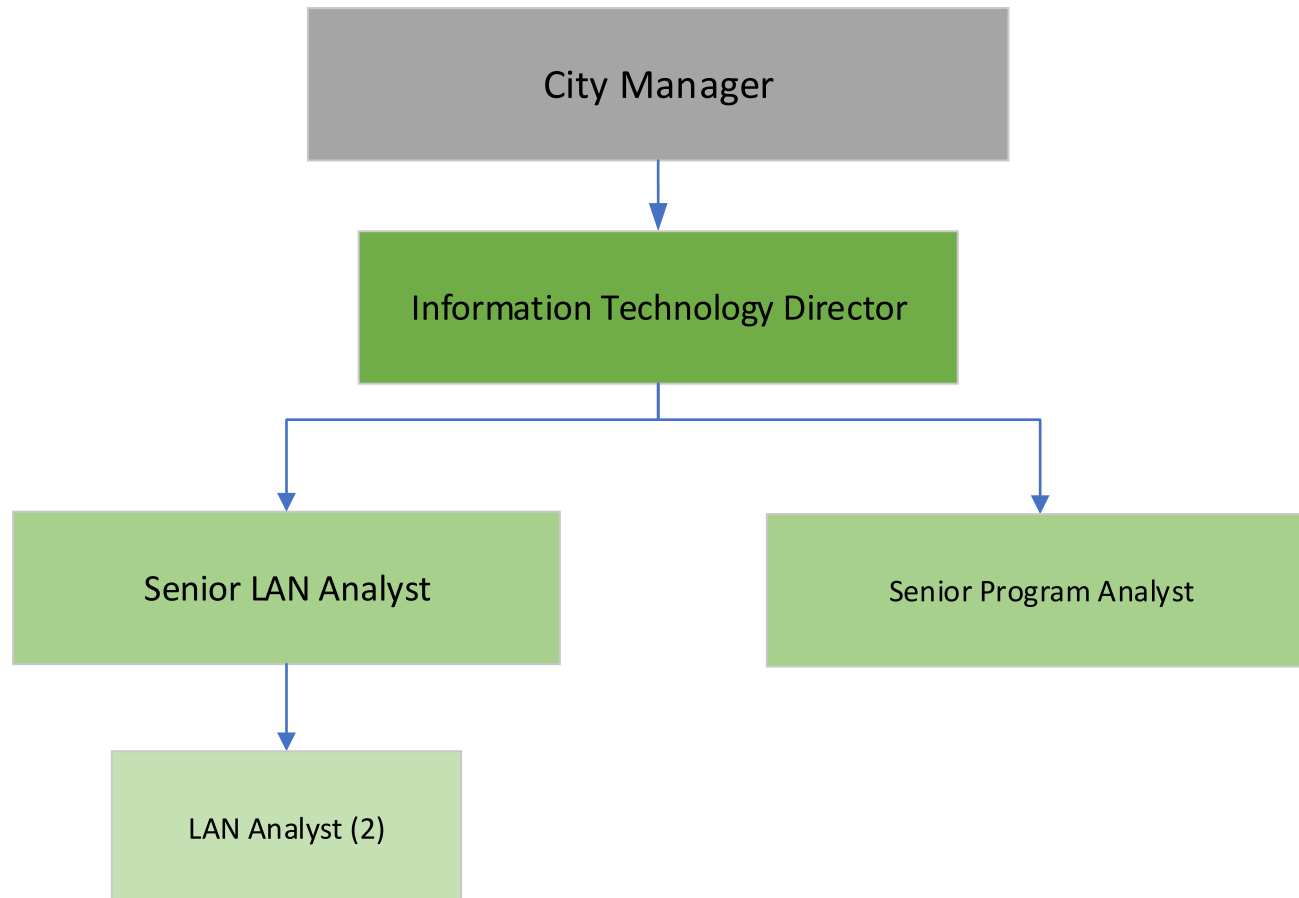
100-10-31-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 223,963	\$ 289,200	\$ 289,200	\$ 314,400	\$ 314,400	9%
FICA TAXES	16,412	22,100	22,100	24,000	24,000	9%
HEALTH INSURANCE	44,672	53,200	53,200	34,100	34,100	-36%
L I D INSURANCE	1,562	2,100	2,100	3,500	3,500	67%
WORKERS COMPENSATION	726	900	900	1,000	1,000	11%
EDUCATIONAL ASSISTANCE	-	2,500	2,500	2,500	2,500	0%
PENSION	12,867	16,800	16,800	19,700	19,700	17%
OPEB	2,239	2,800	2,800	3,100	3,100	11%
PERSONNEL COSTS	302,440	389,600	389,600	402,300	402,300	3%
OFFICE SUPPLIES	2,523	2,000	2,000	2,000	2,000	0%
PRINTING AND DUPLICATING	2,405	3,200	3,200	3,200	3,200	0%
MEDICAL SUP & PHYSICALS	9,986	11,000	11,000	12,000	12,000	9%
SECURITY/SAFETY MATERIALS	2,558	1,000	1,000	1,000	1,000	0%
COMPUTER HARDWARE	2,881	500	500	3,000	3,000	500%
PERSONNEL RELATED SUP	25,247	27,000	27,000	27,000	27,000	0%
MATERIALS & SUPPLIES	46,298	44,700	44,700	48,200	48,200	8%
TELEPHONE/FAX	1,863	1,200	1,200	2,200	2,200	83%
ADVERTISEMENT	5,769	6,000	6,000	6,000	11,000	83%
SUBSCRIPTIONS AND DUES	642	500	500	500	500	0%
TRAINING/CONF/FOOD/TRAVEL	5,993	10,000	10,000	10,000	5,000	-50%
CONSULTING FEES	8,751	15,000	15,000	15,000	15,000	0%
CONTRACTUAL SERVICES	800	1,000	1,000	1,000	1,000	0%
UNEMPLOYMENT COMP EXPENSE	-	10,000	10,000	10,000	10,000	0%
ADMINISTRATIVE EXPENDITURES	24,598	43,700	43,700	44,700	44,700	2%
TOTAL EXPENDITURES	\$ 373,335	\$ 478,000	\$ 478,000	\$ 495,200	\$ 495,200	4%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	4.0	4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	



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INFORMATION TECHNOLOGY



Information Technology

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	533,878	604,500	604,500	716,900	716,900	19%
MATERIALS & SUPPLIES	68,838	70,000	70,000	72,000	72,000	3%
ADMINISTRATIVE EXPENDITURES	207,950	246,000	246,000	256,800	256,800	4%
OPERATING EXPENSES	810,666	920,500	920,500	1,045,700	1,045,700	14%
CAPITAL OUTLAY	48,392	112,000	172,000	110,700	110,700	-1%
TOTAL EXPENDITURES	<u>\$ 859,058</u>	<u>\$ 1,032,500</u>	<u>\$ 1,092,500</u>	<u>\$ 1,156,400</u>	<u>\$ 1,156,400</u>	<u>12%</u>

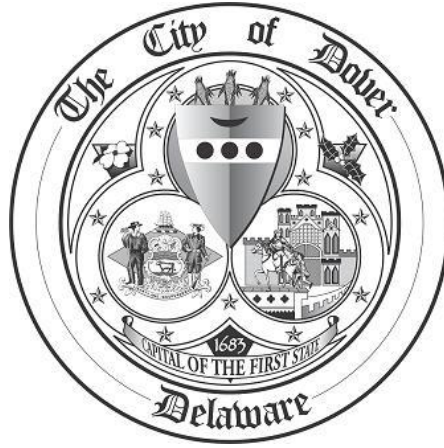
Highlights:

New IT Director hired, still 2 vacant positions to be filled in FY26.

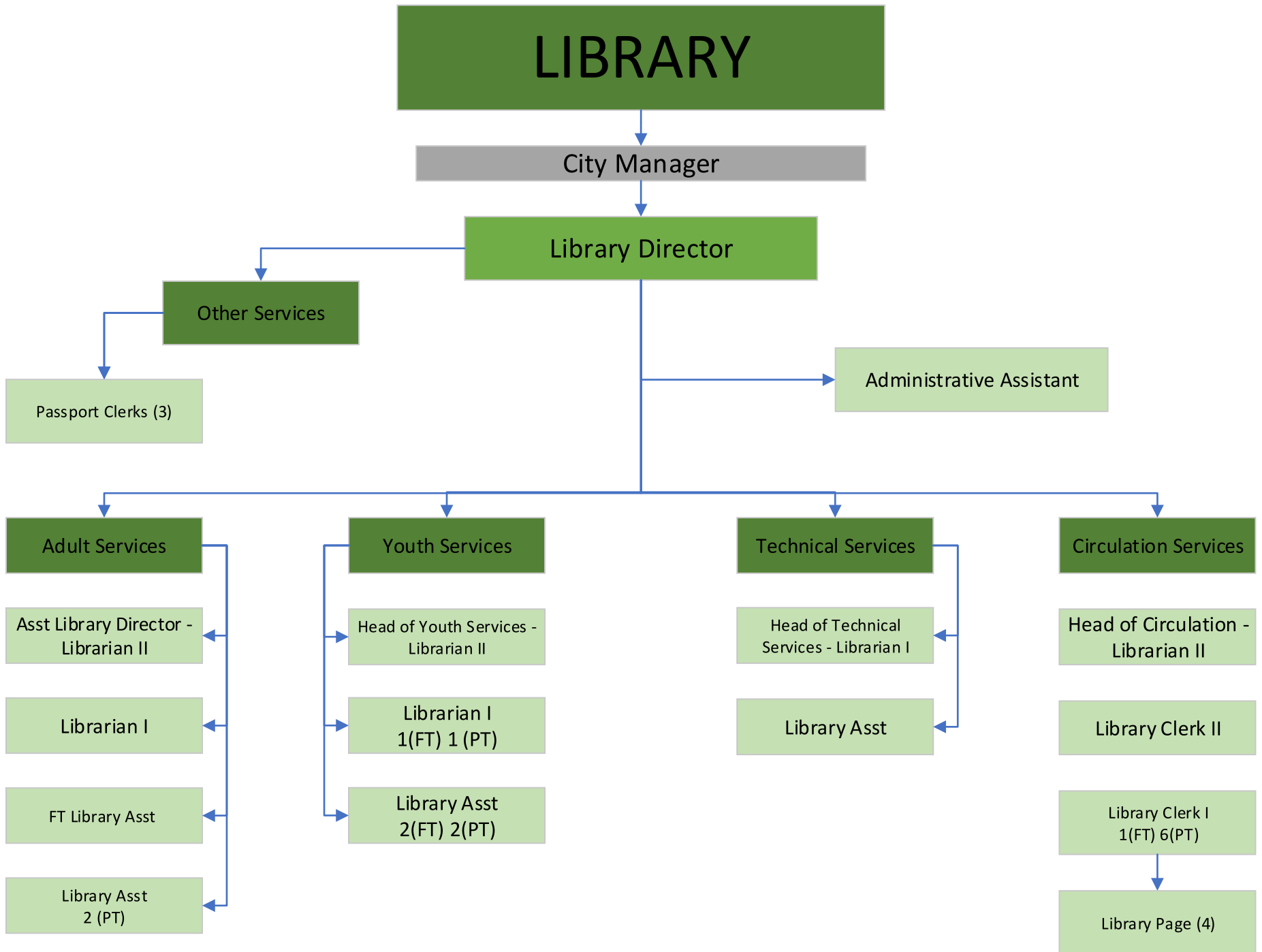
INFORMATION TECHNOLOGY

100-16-22-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 359,983	\$ 385,200	\$ 385,200	\$ 427,800	\$ 427,800	11%
OVERTIME	1,634	1,200	1,200	1,600	1,600	33%
FICA TAXES	26,631	29,500	29,500	32,800	32,800	11%
HEALTH INSURANCE	63,095	92,800	92,800	96,100	96,100	4%
L I D INSURANCE	1,872	2,100	2,100	3,900	3,900	86%
WORKERS COMPENSATION	1,172	1,300	1,300	1,400	1,400	8%
EDUCATIONAL ASSISTANCE	-	5,000	5,000	4,500	4,500	-10%
PENSION	75,875	83,500	83,500	144,500	144,500	73%
OPEB	3,616	3,900	3,900	4,300	4,300	10%
PERSONNEL COSTS	533,878	604,500	604,500	716,900	716,900	19%
OFFICE SUPPLIES	722	1,100	1,100	1,300	1,300	18%
DATA PROCESSING SUPPLIES	259	300	300	200	200	-33%
COMPUTER SOFTWARE	65,506	67,000	67,000	70,000	70,000	4%
COMPUTER HARDWARE	2,352	1,600	1,600	500	500	-69%
MATERIALS & SUPPLIES	68,838	70,000	70,000	72,000	72,000	3%
TELEPHONE/FAX	5,219	3,100	3,100	3,100	3,100	0%
SUBSCRIPTIONS AND DUES	5,030	9,600	9,600	6,500	6,500	-32%
TRAINING/CONF/FOOD/TRAVEL	1,719	8,900	8,900	2,500	2,500	-72%
CONTRACTUAL SERVICES	38,914	76,700	76,700	73,000	73,000	-5%
OFF EQUIP/REPAIRS & MAINT	157,034	147,400	147,400	171,400	171,400	16%
GASOLINE	34	300	300	300	300	0%
ADMINISTRATIVE EXPENDITURES	207,950	246,000	246,000	256,800	256,800	4%
OPERATING EXPENSES	810,666	920,500	920,500	1,045,700	1,045,700	14%
OTHER EQUIP - PURCHASE	21,941	-	-	110,700	110,700	100%
COMPUTER HARDWARE/CAPITAL	26,451	112,000	172,000	-	-	-100%
CAPITAL OUTLAY	48,392	112,000	172,000	110,700	110,700	-1%
TOTAL EXPENDITURES	\$ 859,058	\$ 1,032,500	\$ 1,092,500	\$ 1,156,400	\$ 1,156,400	12%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	5.0	
BUDGETED PART-TIME POSITIONS		-	-	-	-	



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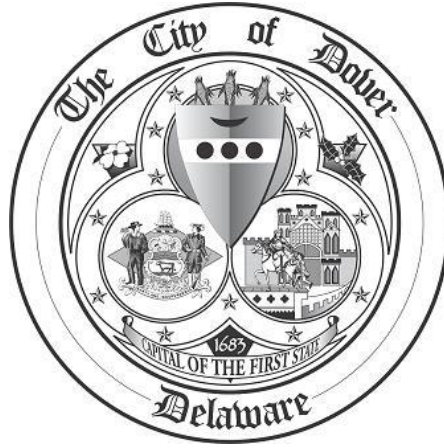
DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	1,514,887	1,738,000	1,738,000	1,969,400	1,969,400	13%
MATERIALS & SUPPLIES	72,830	81,100	81,100	80,400	80,400	-1%
ADMINISTRATIVE EXPENDITURES	317,204	326,900	326,900	324,000	324,000	-1%
TOTAL EXPENDITURES	<u>\$ 1,904,921</u>	<u>\$ 2,146,000</u>	<u>\$ 2,146,000</u>	<u>\$ 2,373,800</u>	<u>\$ 2,373,800</u>	<u>11%</u>

Highlights:

No significant changes to departmental budget.

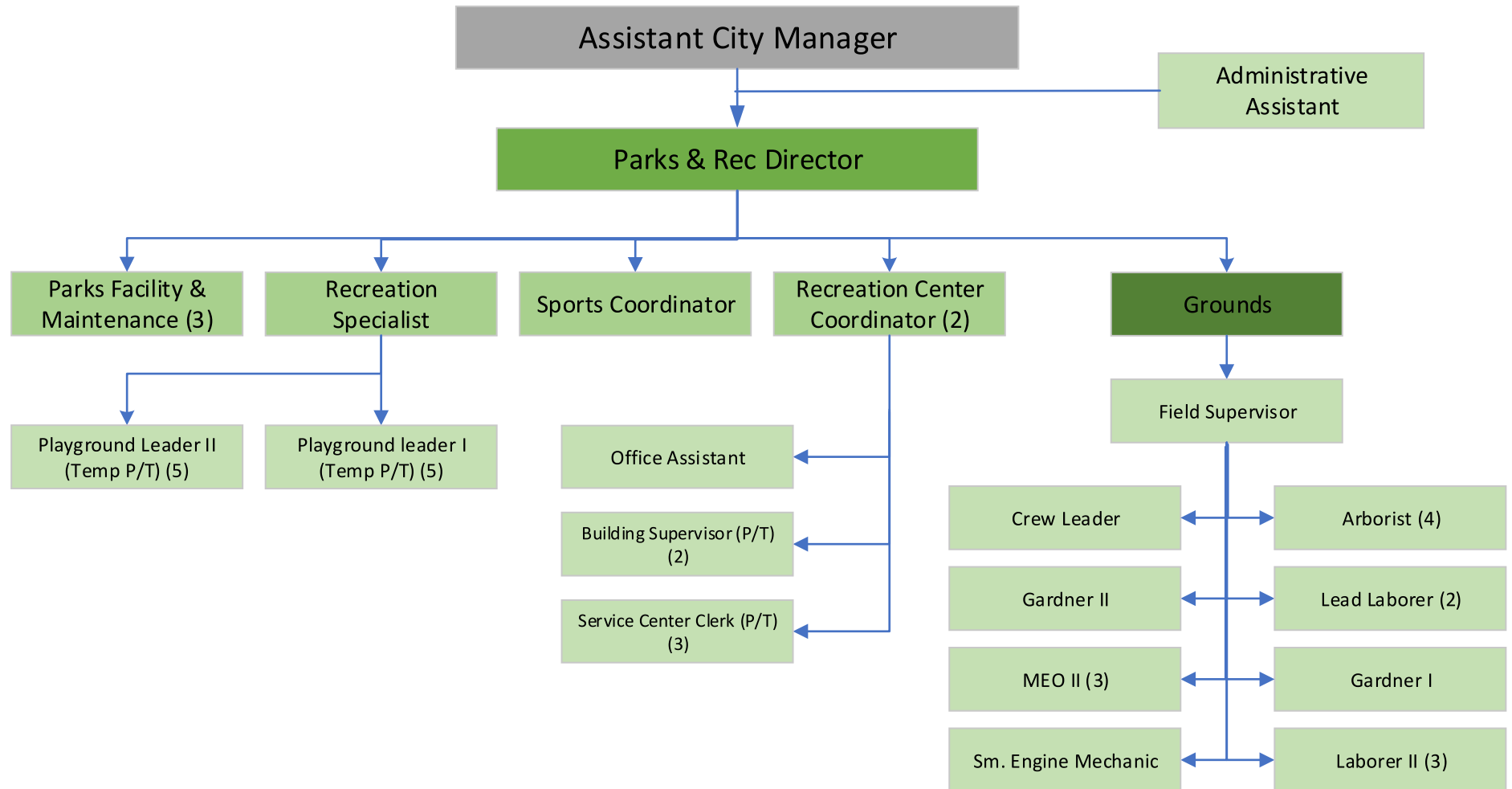
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DESCRIPTION	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	%
	ACTUAL	BUDGET	REVISED	REQUESTED	APPROVED	CHANGE
SALARIES	\$ 851,426	\$ 811,400	\$ 811,400	\$ 878,400	\$ 878,400	8%
TEMPORARY HELP	187,984	347,000	347,000	368,100	368,100	6%
FICA TAXES	75,411	88,600	88,600	95,300	95,300	8%
HEALTH INSURANCE	176,472	270,700	270,700	275,600	275,600	2%
L I D INSURANCE	3,921	4,300	4,300	7,800	7,800	81%
WORKERS COMPENSATION	9,049	10,700	10,700	11,400	11,400	7%
PENSION	203,655	194,700	194,700	324,100	324,100	66%
OPEB	6,970	8,100	8,100	8,700	8,700	7%
PERSONNEL COSTS	1,514,887	1,738,000	1,738,000	1,969,400	1,969,400	13%
PROGRAM EXPENSES/SUPPLIES	5,999	6,000	6,000	6,000	6,000	0%
BOOKS	54,000	54,000	54,000	54,000	54,000	0%
SECURITY/SAFETY MATERIALS	450	2,000	2,000	1,300	1,300	-35%
COMPUTER SOFTWARE	-	400	400	400	400	0%
COMPUTER HARDWARE	318	1,000	1,000	1,000	1,000	0%
CITY BLDG MAINT SUPPLIES	11,952	17,500	17,500	17,500	17,500	0%
WATER/SEWER	110	200	200	200	200	0%
MATERIALS & SUPPLIES	72,830	81,100	81,100	80,400	80,400	-1%
TELEPHONE/FAX	13,045	7,700	7,700	7,700	7,700	0%
ELECTRICITY	63,750	75,000	75,000	69,000	69,000	-8%
HEATING OIL/GAS	18,446	18,500	18,500	21,500	21,500	16%
SUBSCRIPTIONS AND DUES	11,000	11,000	11,000	11,000	11,000	0%
CONTRACTUAL SERVICES	210,963	214,700	214,700	214,800	214,800	0%
ADMINISTRATIVE EXPENDITURES	317,204	326,900	326,900	324,000	324,000	-1%
TOTAL EXPENDITURES	\$ 1,904,921	\$ 2,146,000	\$ 2,146,000	\$ 2,373,800	\$ 2,373,800	11%
PERSONNEL						
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	



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PARKS & RECREATION



Parks & Recreation

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	1,117,144	1,226,500	1,236,500	1,300,700	1,300,700	6%
MATERIALS & SUPPLIES	92,212	93,700	93,700	96,200	96,200	3%
ADMINISTRATIVE EXPENDITURES	237,347	253,100	253,100	256,400	256,400	1%
OPERATING EXPENDITURES	1,446,704	1,573,300	1,583,300	1,653,300	1,653,300	5%
CAPITAL OUTLAY	2,029,883	1,160,000	2,029,800	330,000	330,000	-72%
TOTAL EXPENDITURES	<u>\$ 3,476,587</u>	<u>\$ 2,733,300</u>	<u>\$ 3,613,100</u>	<u>\$ 1,983,300</u>	<u>\$ 1,983,300</u>	<u>-27%</u>

Highlights:

Capital project decrease due to work at Dover Park (park building, splash pad, and accessible playground) and Schutte Park (skate park) continuing in FY26.

RECREATION

100-13-15-12-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 649,939	\$ 631,300	\$ 631,300	\$ 628,500	\$ 628,500	0%
OVERTIME	8,524	6,400	6,400	10,000	10,000	56%
TEMPORARY HELP	79,245	183,100	183,100	180,900	180,900	-1%
FICA TAXES	54,740	62,800	62,800	62,700	62,700	0%
HEALTH INSURANCE	102,514	130,000	130,000	163,500	163,500	26%
L I D INSURANCE	3,003	4,000	4,000	6,300	6,300	58%
WORKERS COMPENSATION	9,971	10,300	10,300	11,000	11,000	7%
EDUCATIONAL ASSISTANCE	-	-	10,000	5,000	5,000	100%
PENSION	203,494	192,800	192,800	227,100	227,100	18%
OPEB	5,716	5,800	5,800	5,700	5,700	-2%
PERSONNEL COSTS	1,117,144	1,226,500	1,236,500	1,300,700	1,300,700	6%
FURNITURE/FIXTURES	905	1,000	1,000	1,000	1,000	0%
OFFICE SUPPLIES	2,190	2,200	2,200	2,500	2,500	14%
PRINTING AND DUPLICATING	2,597	2,800	2,800	3,500	3,500	25%
PROGRAM EXPENSES/SUPPLIES	61,419	60,000	60,000	60,000	60,000	0%
UNIFORMS/UNIFORM ALLOW	1,767	1,800	1,800	2,500	2,500	39%
SECURITY/SAFETY MATERIALS	456	600	600	600	600	0%
SMALL TOOLS	1,500	1,500	1,500	1,500	1,500	0%
COMPUTER SOFTWARE	7,081	7,400	7,400	7,400	7,400	0%
COMPUTER HARDWARE	2,661	3,200	3,200	4,000	4,000	25%
CITY BLDG MAINT SUPPLIES	10,376	10,400	10,400	10,400	10,400	0%
WATER/SEWER	1,261	2,800	2,800	2,800	2,800	0%
MATERIALS & SUPPLIES	92,212	93,700	93,700	96,200	96,200	3%
TELEPHONE/FAX	5,954	4,300	4,300	5,500	5,500	28%
ELECTRICITY	57,856	70,000	70,000	70,000	70,000	0%
HEATING OIL/GAS	7,022	12,000	12,000	12,000	12,000	0%
SUBSCRIPTIONS AND DUES	2,849	3,300	3,300	3,000	3,000	-9%
TRAINING/CONF/FOOD/TRAVEL	3,662	4,400	4,400	4,400	4,400	0%
CONTRACTUAL SERVICES	143,885	144,000	144,000	146,500	146,500	2%
OFF EQUIP/REPAIRS & MAINT	142	1,100	1,100	1,000	1,000	-9%
GASOLINE	10,058	9,000	9,000	9,000	9,000	0%
AUTO REPAIRS/MAINTENANCE	5,919	5,000	5,000	5,000	5,000	0%
ADMINISTRATIVE EXPENDITURES	237,347	253,100	253,100	256,400	256,400	1%
OPERATING EXPENDITURES	1,446,704	1,573,300	1,583,300	1,653,300	1,653,300	5%
AUTOMOBILES	77,252	60,000	60,000	-	-	-100%
OTHER EQUIP - PURCHASE	34,139	-	-	65,000	65,000	100%
CONSTRUCTION - PURCHASE	1,918,493	1,100,000	1,969,800	265,000	265,000	-76%
CAPITAL OUTLAY	2,029,883	1,160,000	2,029,800	330,000	330,000	-72%
TOTAL EXPENDITURES	\$ 3,476,587	\$ 2,733,300	\$ 3,613,100	\$ 1,983,300	\$ 1,983,300	-27%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	10.0	10.0	10.0	10.0	10.0	
PP/TEMP	15.0	15.0	15.0	15.0	15.0	

Grounds

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	1,260,351	1,420,700	1,420,700	1,676,600	1,676,600	18%
MATERIALS & SUPPLIES	78,321	80,800	80,800	85,900	85,900	6%
ADMINISTRATIVE EXPENDITURES	264,455	287,000	287,000	284,800	284,800	-1%
OPERATING EXPENSES	1,603,126	1,788,500	1,788,500	2,047,300	2,047,300	14%
CAPITAL OUTLAY	236,160	80,000	80,000	85,000	85,000	6%
TOTAL EXPENDITURES	<u>\$ 1,839,286</u>	<u>\$ 1,868,500</u>	<u>\$ 1,868,500</u>	<u>\$ 2,132,300</u>	<u>\$ 2,132,300</u>	<u>14%</u>

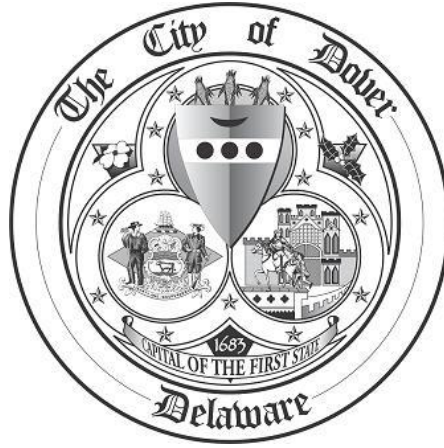
Highlights:

One vacant position to be filled in FY26.

GROUNDS

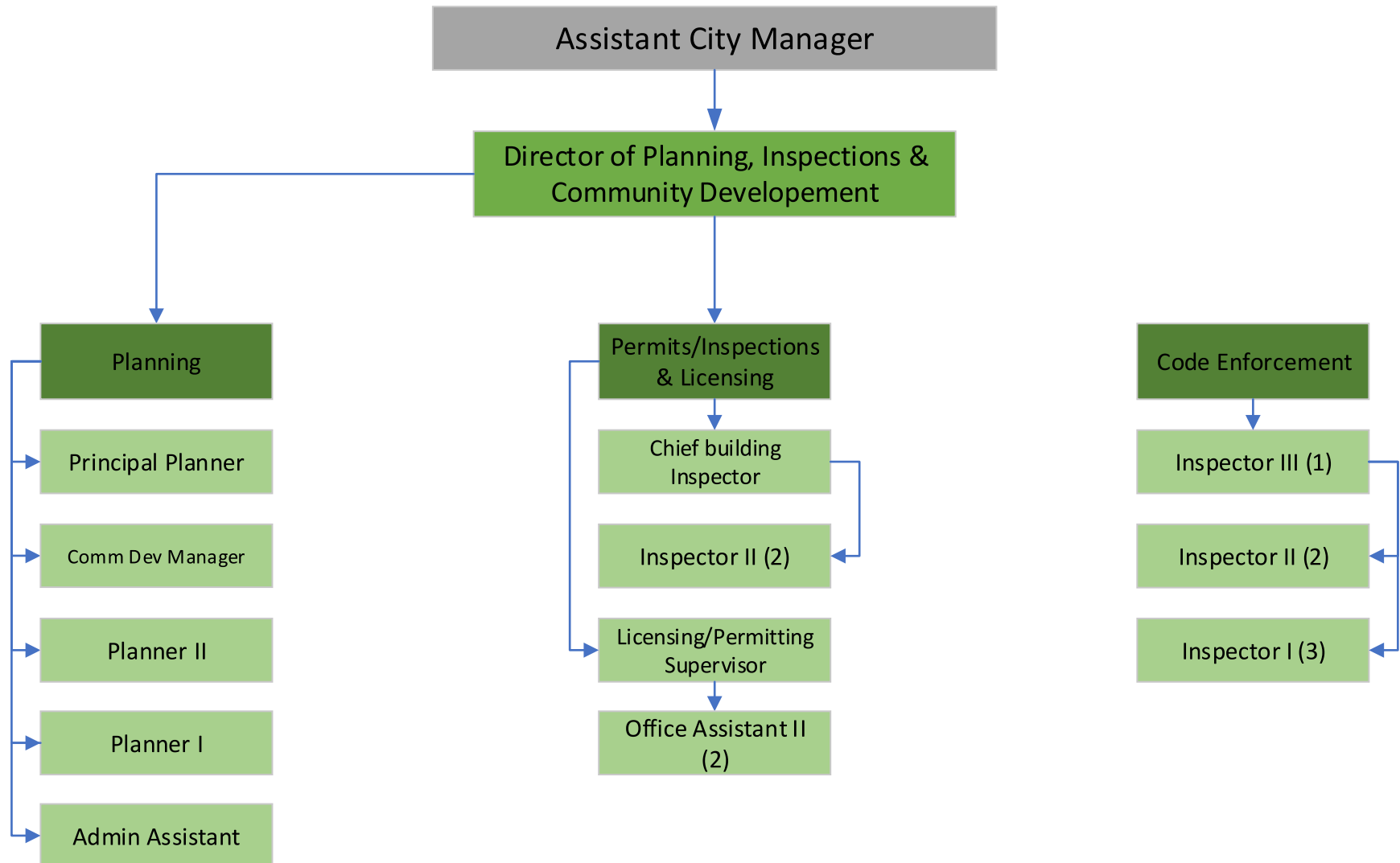
100-12-18-51-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 716,057	\$ 791,600	\$ 791,600	\$ 827,100	\$ 827,100	4%
OVERTIME	22,661	27,200	27,200	28,400	28,400	4%
FICA TAXES	53,355	62,600	62,600	65,400	65,400	4%
HEALTH INSURANCE	161,461	235,400	235,400	266,700	266,700	13%
L I D INSURANCE	3,178	3,300	3,300	7,000	7,000	112%
WORKERS COMPENSATION	40,977	45,300	45,300	47,400	47,400	5%
PENSION	255,266	247,400	247,400	426,300	426,300	72%
OPEB	7,397	7,900	7,900	8,300	8,300	5%
PERSONNEL COSTS	1,260,351	1,420,700	1,420,700	1,676,600	1,676,600	18%
CUSTODIAL	346	400	400	400	400	0%
PROGRAM EXPENSES/SUPPLIES	59,069	61,000	61,000	61,000	61,000	0%
UNIFORMS/UNIFORM ALLOW	7,022	6,900	6,900	9,200	9,200	33%
SECURITY/SAFETY MATERIALS	2,688	2,700	2,700	2,700	2,700	0%
SMALL TOOLS	4,963	5,000	5,000	5,000	5,000	0%
COMPUTER HARDWARE	-	-	-	3,000	3,000	100%
SAND AND SALT	853	400	400	400	400	0%
CITY BLDG MAINT SUPPLIES	490	700	700	500	500	-29%
WATER/SEWER	2,889	3,700	3,700	3,700	3,700	0%
MATERIALS & SUPPLIES	78,321	80,800	80,800	85,900	85,900	6%
TELEPHONE/FAX	936	800	800	1,100	1,100	38%
ELECTRICITY	5,595	5,000	5,000	5,500	5,500	10%
HEATING OIL/GAS	3,461	3,500	3,500	3,500	3,500	0%
SUBSCRIPTIONS AND DUES	100	100	100	100	100	0%
TRAINING/CONF/FOOD/TRAVEL	1,461	1,700	1,700	1,700	1,700	0%
CONTRACTUAL SERVICES	206,471	220,000	220,000	220,000	220,000	0%
ENVIRONMENTAL EXPENSES	-	900	900	900	900	0%
GASOLINE	30,029	40,000	40,000	37,000	37,000	-8%
MAINT EQUIP REPAIRS/MAINT	16,403	15,000	15,000	15,000	15,000	0%
ADMINISTRATIVE EXPENDITURES	264,455	287,000	287,000	284,800	284,800	-1%
OPERATING EXPENSES	1,603,126	1,788,500	1,788,500	2,047,300	2,047,300	14%
TRUCKS - PURCHASE	142,590	80,000	80,000	85,000	85,000	6%
MAINT EQUIP - PURCHASE	93,570	-	-	-	-	0%
CAPITAL OUTLAY	236,160	80,000	80,000	85,000	85,000	6%
TOTAL EXPENDITURES	\$ 1,839,286	\$ 1,868,500	\$ 1,868,500	\$ 2,132,300	\$ 2,132,300	14%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	



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PLANNING, INSPECTIONS & COMMUNITY DEVELOPEMENT



Planning

DESCRIPTION	2024-2025 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	538,649	799,100	783,100	977,000	977,000	22%
MATERIALS & SUPPLIES	9,782	25,800	25,800	28,600	27,000	5%
ADMINISTRATIVE EXPENDITURES	67,106	73,900	89,900	75,800	75,800	3%
OPERATING EXPENDITURES	615,537	898,800	898,800	1,081,400	1,079,800	20%
TOTAL EXPENDITURES	<u>\$ 615,537</u>	<u>\$ 898,800</u>	<u>\$ 898,800</u>	<u>\$ 1,081,400</u>	<u>\$ 1,079,800</u>	<u>20%</u>

Highlights:

Planning Director and Planner I positions vacant for FY26 – using consultant service to bridge the gap.

Budgeted overlap for training for new Community Development Manager.

PLANNING
100-10-16-21-000

DESCRIPTION	2024-2025	2024-2025	2024-2025	2025-2026	2025-2026	% CHANGE
	ACTUAL	BUDGET	REVISED	REQUESTED	APPROVED	
SALARIES	\$ 344,156	\$ 491,400	\$ 475,400	\$ 573,100	\$ 573,100	17%
OVERTIME	9,296	11,700	11,700	13,000	13,000	11%
TEMPORARY HELP	7,800	9,000	9,000	9,000	9,000	0%
FICA TAXES	26,143	39,200	39,200	44,700	44,700	14%
HEALTH INSURANCE	65,480	139,500	139,500	127,200	127,200	-9%
L I D INSURANCE	1,576	2,200	2,200	4,800	4,800	118%
WORKERS COMPENSATION	1,170	1,700	1,700	1,800	1,800	6%
PENSION	130,356	134,500	134,500	233,200	233,200	73%
OPEB	3,540	4,900	4,900	5,200	5,200	6%
COSTS ALLOCATED TO CDBG	(50,869)	(35,000)	(35,000)	(35,000)	(35,000)	0%
PERSONNEL COSTS	538,649	799,100	783,100	977,000	977,000	22%
OFFICE SUPPLIES	3,336	4,800	4,800	6,000	5,200	8%
PRINTING AND DUPLICATING	2,946	6,500	6,500	6,500	5,700	-12%
PROGRAM EXPENSES	-	11,300	11,300	11,000	11,000	-3%
UNIFORMS/UNIFORM ALLOW	-	200	200	500	500	150%
BOOKS	570	900	900	900	900	0%
COMPUTER SOFTWARE	119	200	200	200	200	0%
COMPUTER HARDWARE	2,812	1,900	1,900	3,500	3,500	84%
MATERIALS & SUPPLIES	9,782	25,800	25,800	28,600	27,000	5%
TELEPHONE/FAX	3,691	2,500	2,500	3,400	3,400	36%
ADVERTISEMENT	1,101	2,800	2,800	3,800	3,800	36%
SUBSCRIPTIONS AND DUES	2,130	2,200	2,200	2,200	2,200	0%
TRAINING/CONF/FOOD/TRAVEL	2,494	6,400	6,400	6,400	6,400	0%
CONTRACTUAL SERVICES	57,690	60,000	76,000	60,000	60,000	0%
ADMINISTRATIVE EXPENDITURES	67,106	73,900	89,900	75,800	75,800	3%
OPERATING EXPENDITURES	615,537	898,800	898,800	1,081,400	1,079,800	20%
TOTAL EXPENDITURES	\$ 615,537	\$ 898,800	\$ 898,800	\$ 1,081,400	\$ 1,079,800	20%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	
PP/TEMP/COMMITTEES	14.0	14.0	14.0	14.0	14.0	

Inspections & Permitting

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	687,911	715,000	715,000	627,100	627,100	-12%
MATERIALS & SUPPLIES	5,400	5,300	5,300	10,400	8,700	64%
ADMINISTRATIVE EXPENDITURES	39,738	47,100	49,100	62,600	133,300	183%
TOTAL EXPENDITURES	<u>\$ 763,116</u>	<u>\$ 767,400</u>	<u>\$ 769,400</u>	<u>\$ 700,100</u>	<u>\$ 769,100</u>	<u>0%</u>

Highlights:

Regrading of Building Inspections I & II, in FY26.

May opt to continue with Consultant Service with inability to find a Building Inspector III (vacated in FY25).

INSPECTIONS

100-11-16-22-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 349,715	\$ 383,900	\$ 383,900	\$ 361,600	\$ 361,600	-6%
OVERTIME	6,316	7,300	7,300	13,000	13,000	78%
FICA TAXES	25,570	29,900	29,900	28,600	28,600	-4%
HEALTH INSURANCE	86,423	121,900	121,900	95,400	95,400	-22%
L I D INSURANCE	1,468	1,700	1,700	3,000	3,000	76%
WORKERS COMPENSATION	1,855	2,100	2,100	1,900	1,900	-10%
PENSION	213,000	164,400	164,400	120,000	120,000	-27%
OPEB	3,565	3,800	3,800	3,600	3,600	-5%
PERSONNEL COSTS	687,911	715,000	715,000	627,100	627,100	-12%
PROGRAM EXPENSES/SUPPLIES	800	800	800	800	800	0%
UNIFORMS/UNIFORM ALLOW	425	1,900	1,900	2,200	2,200	16%
BOOKS	1,100	1,100	1,100	1,500	1,500	36%
SECURITY/SAFETY MATERIALS	-	500	500	500	500	0%
COMPUTER HARDWARE	3,075	1,000	1,000	5,400	3,700	270%
MATERIALS & SUPPLIES	5,400	5,300	5,300	10,400	8,700	64%
TELEPHONE/FAX	2,797	2,000	4,000	4,400	5,100	155%
SUBSCRIPTIONS AND DUES	318	1,400	1,400	1,400	1,400	0%
TRAINING/CONF/FOOD/TRAVEL	577	4,300	4,300	7,400	7,400	72%
CONTRACTUAL SERVICES	29,018	30,000	30,000	40,000	110,000	267%
OFF EPUIP/REPAIRS & MAINT	4,424	4,900	4,900	4,900	4,900	0%
GASOLINE	2,604	4,500	4,500	4,500	4,500	0%
ADMINISTRATIVE EXPENDITURES	39,738	47,100	49,100	62,600	133,300	183%
TOTAL EXPENDITURES	\$ 763,116	\$ 767,400	\$ 769,400	\$ 700,100	\$ 769,100	0%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	

Code Enforcement

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	475,797	550,500	550,500	600,100	600,100	9%
MATERIALS & SUPPLIES	41,155	46,300	46,300	46,400	46,400	0%
ADMINISTRATIVE EXPENDITURES	263,413	566,700	564,700	567,200	497,200	-12%
OPERATING EXPENDITURES	780,365	1,163,500	1,161,500	1,213,700	1,143,700	-2%
CAPITAL OUTLAY	42,369	-	-	135,000	135,000	100%
TOTAL EXPENDITURES	\$ 822,734	\$ 1,163,500	\$ 1,161,500	\$ 1,348,700	\$ 1,278,700	10%

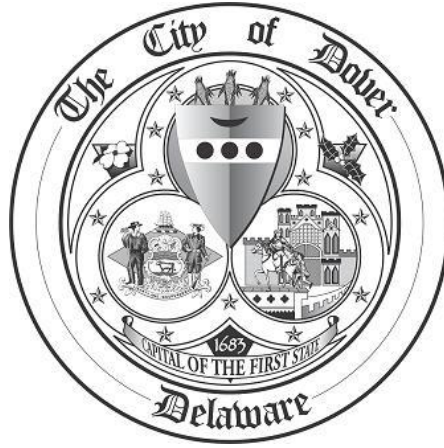
Highlights:

Grading of Inspectors I, II, & III for FY26.

Decrease in demolition expense due to spending trends.

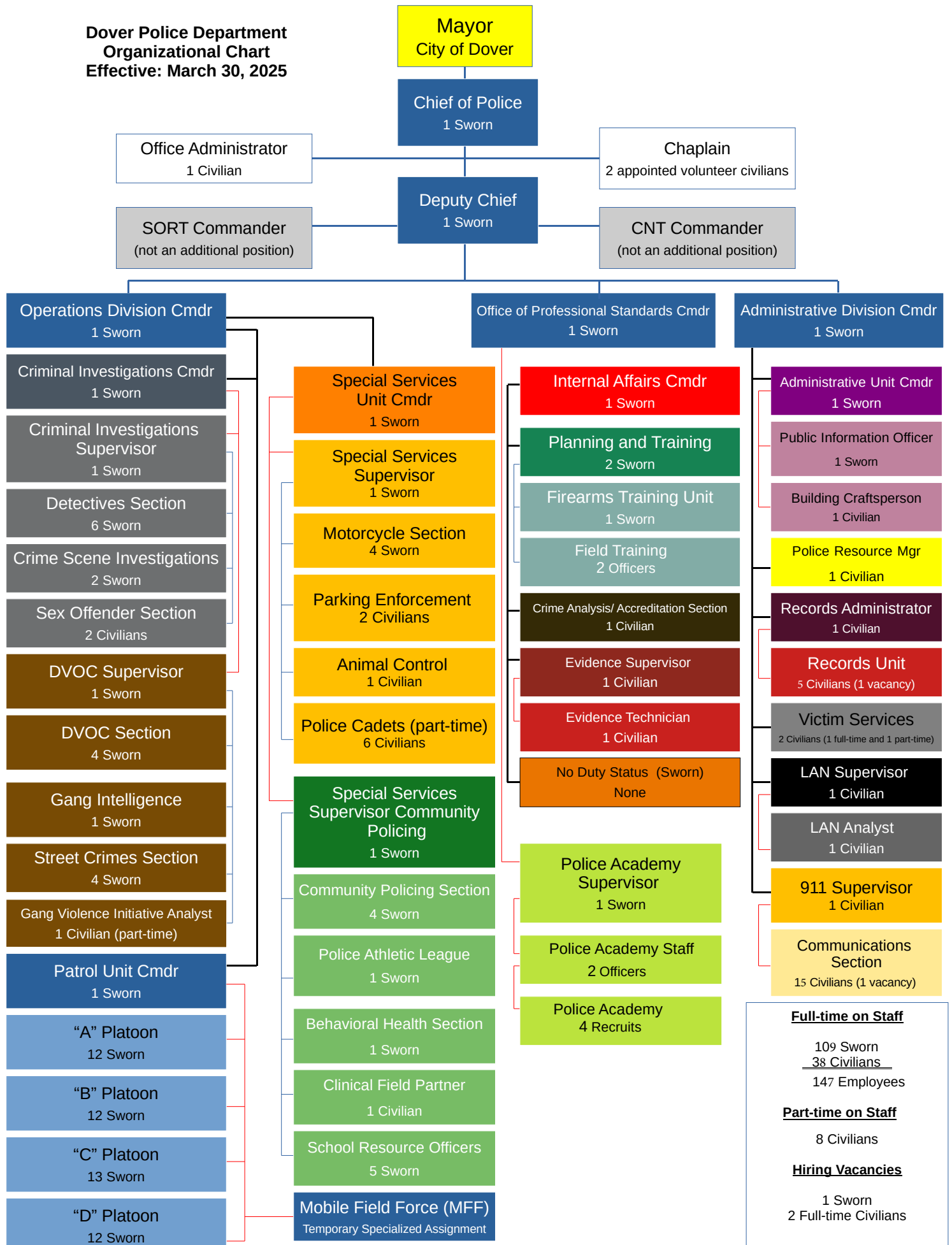
CODE ENFORCEMENT
100-11-16-20-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 324,018	\$ 338,800	\$ 338,800	\$ 386,600	\$ 386,600	14%
OVERTIME	2,562	4,600	4,600	14,300	14,300	211%
FICA TAXES	23,652	26,300	26,300	30,700	30,700	17%
HEALTH INSURANCE	73,407	112,600	112,600	117,400	117,400	4%
L I D INSURANCE	1,600	1,700	1,700	3,300	3,300	94%
WORKERS COMPENSATION	2,233	2,300	2,300	2,700	2,700	17%
EDUCATIONAL ASSISTANCE	-	-	-	10,800	10,800	100%
PENSION	45,051	60,800	60,800	30,400	30,400	-50%
OPEB	3,274	3,400	3,400	3,900	3,900	15%
PERSONNEL COSTS	475,797	550,500	550,500	600,100	600,100	9%
PROGRAM EXPENSES/SUPPLIES	32,675	39,000	39,000	38,000	38,000	-3%
UNIFORMS/UNIFORM ALLOW	2,062	3,400	3,400	4,500	4,500	32%
BOOKS	600	600	600	900	900	50%
SECURITY/SAFETY MATERIALS	2,578	3,000	3,000	3,000	3,000	0%
COMPUTER HARDWARE	3,240	300	300	-	-	-100%
MATERIALS & SUPPLIES	41,155	46,300	46,300	46,400	46,400	0%
TELEPHONE/FAX	4,837	4,000	4,000	4,200	4,200	5%
SUBSCRIPTIONS AND DUES	60	400	400	400	400	0%
TRAINING/CONF/FOOD/TRAVEL	1,657	3,200	3,200	3,200	3,200	0%
DEMOLITION EXPENSES	250,391	550,000	548,000	550,000	480,000	-13%
GASOLINE	3,679	6,500	6,500	6,500	6,500	0%
RADIO REPAIRS/MAINTENANCE	2,790	2,600	2,600	2,900	2,900	12%
ADMINISTRATIVE EXPENDITURES	263,413	566,700	564,700	567,200	497,200	-12%
OPERATING EXPENDITURES	780,365	1,163,500	1,161,500	1,213,700	1,143,700	-2%
AUTOMOBILES- PURCHASE	42,369	-	-	135,000	135,000	100%
CAPITAL OUTLAY	42,369	-	-	135,000	135,000	100%
TOTAL EXPENDITURES	\$ 822,734	\$ 1,163,500	\$ 1,161,500	\$ 1,348,700	\$ 1,278,700	10%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	6.0	6.0	



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



Police

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	\$ 20,032,724	\$ 21,925,600	\$ 21,925,600	\$ 24,004,300	\$ 24,004,300	9%
MATERIALS & SUPPLIES	430,825	450,800	450,800	556,100	556,100	23%
ADMINISTRATIVE EXPENDITURES	995,889	1,089,700	1,089,700	1,099,500	1,099,500	1%
OPERATING EXPENDITURES	21,459,438	23,466,100	23,466,100	25,659,900	25,659,900	9%
CAPITAL OUTLAY	751,216	1,488,100	2,351,400	1,176,400	1,176,400	-21%
TOTAL EXPENDITURES	<u>\$ 22,210,654</u>	<u>\$ 24,954,200</u>	<u>\$ 25,817,500</u>	<u>\$ 26,836,300</u>	<u>\$ 26,836,300</u>	<u>8%</u>

Highlights:

Adding additional Communication Operator and Police Clerk for FY26.

Law Enforcement Officers fully staffed at 109.

Three full-time civilian vacancies (carried over from FY25).

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

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
FURNITURE/FIXTURES	\$ 7,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	0%
OFFICE SUPPLIES	5,840	10,000	10,000	10,000	10,000	0%
PRINTING AND DUPLICATING	10,788	14,000	14,000	14,000	14,000	0%
PHOTOGRAPHIC	-	500	500	500	500	0%
CUSTODIAL	961	2,000	2,000	2,000	2,000	0%
PROGRAM EXPENSES/SUPPLIES	89,263	113,000	113,000	161,400	161,400	43%
MEDICAL SUP & PHYSICALS	39,862	37,000	37,000	37,000	37,000	0%
UNIFORMS/UNIFORM ALLOW	166,438	171,200	171,200	211,600	211,600	24%
SECURITY/SAFETY MATERIALS	1,238	1,200	1,200	1,200	1,200	0%
ANIMAL CARE EXPENSES	10,696	9,000	9,000	9,000	9,000	0%
COMPUTER SOFTWARE	12,325	10,000	10,000	12,000	12,000	20%
COMPUTER HARDWARE	29,380	23,200	23,200	21,700	21,700	-6%
CITY BLDG MAINT SUPPLIES	52,560	51,000	51,000	67,000	67,000	31%
WATER/SEWER	4,275	5,500	5,500	5,500	5,500	0%
MATERIALS & SUPPLIES	430,825	450,800	450,800	556,100	556,100	23%
TELEPHONE/FAX	73,787	86,200	86,200	86,200	86,200	0%
POSTAGE	55	100	100	200	200	100%
ELECTRICITY	80,714	94,000	94,000	94,000	94,000	0%
HEATING OIL/GAS	9,609	13,000	13,000	13,000	13,000	0%
ADVERTISEMENT	1,579	6,000	6,000	12,000	12,000	100%
INSURANCE	10,007	35,400	35,400	35,400	35,400	0%
SUBSCRIPTIONS AND DUES	10,806	11,000	11,000	11,000	11,000	0%
TRAINING/CONF/FOOD/TRAVEL	179,160	142,100	142,100	145,800	145,800	3%
CONSULTING FEES/AUDIT FEES	36,094	42,600	42,600	42,600	42,600	0%
CONTRACTUAL SERVICES	201,087	197,500	207,500	197,500	197,500	0%
OFF EQUIP/REPAIRS & MAINT	56,594	66,600	82,600	66,600	66,600	0%
GASOLINE	251,090	300,000	274,000	300,000	300,000	0%
AUTO REPAIRS/MAINTENANCE	56,404	60,000	60,000	60,000	60,000	0%
RADIO REPAIRS/MAINTENANCE	28,902	35,200	35,200	35,200	35,200	0%
ADMINISTRATIVE EXPENDITURES	995,889	1,089,700	1,089,700	1,099,500	1,099,500	1%
OPERATING EXPENDITURES	23,352,314	23,466,100	23,466,100	25,659,900	25,659,900	9%
AUTOMOBILES - PURCHASE	467,974	831,600	1,694,900	741,400	741,400	-11%
CONSTRUCTION - PURCHASE	283,242	656,500	656,500	435,000	435,000	-34%
CAPITAL OUTLAY	751,216	1,488,100	2,351,400	1,176,400	1,176,400	-21%
TOTAL EXPENDITURES	\$ 24,103,530	\$ 24,954,200	\$ 25,817,500	\$ 26,836,300	\$ 26,836,300	8%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	144.0	145.0	145.0	147.0	147.0	
BUDGETED PART-TIME POSITIONS	6.0	7.0	7.0	8.0	8.0	
BUDGETED PART-TIME POSITIONS - GRANT FUNDED	-	-	-	1.0	1.0	

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

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 1,984,589	\$ 2,230,400	\$ 2,230,400	\$ 2,577,100	\$ 2,577,100	16%
OVERTIME	225,609	167,900	167,900	187,900	187,900	12%
TEMPORARY HELP	3,816	162,600	162,600	182,200	182,200	12%
FICA TAXES	163,365	195,900	195,900	225,200	225,200	15%
HEALTH INSURANCE	321,200	543,000	543,000	567,400	567,400	4%
L I D INSURANCE	7,623	9,100	9,100	30,400	30,400	234%
WORKERS COMPENSATION	11,760	8,200	8,200	14,100	14,100	72%
EDUCATIONAL ASSISTANCE	-	6,900	6,900	-	-	-100%
PENSION	624,161	583,800	583,800	975,900	975,900	67%
OPEB	20,165	22,000	22,000	25,400	25,400	15%
PERSONNEL COSTS	3,362,289	3,929,800	3,929,800	4,785,600	4,785,600	22%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	36	36	36	38	38	
BUDGETED PART-TIME POSITIONS	7	8	8	8	8	

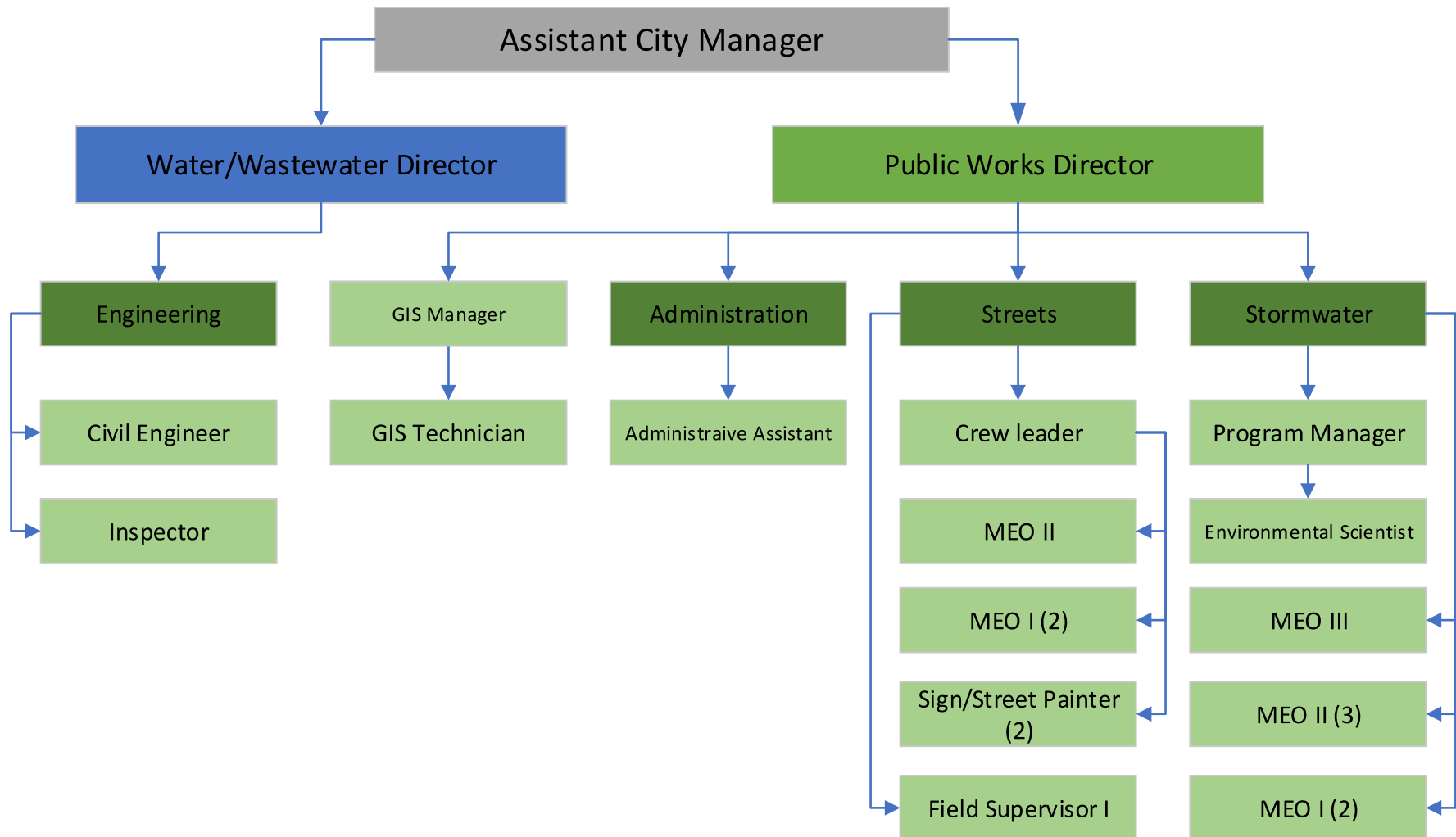
POLICE - LAW ENFORCEMENT
100-11-17-30-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	10,258,278	11,061,600	11,061,600	11,250,700	11,250,700	2%
OVERTIME	941,196	761,100	761,100	962,700	962,700	26%
FICA TAXES	825,063	904,400	904,400	934,400	934,400	3%
HEALTH INSURANCE	1,739,669	2,177,600	2,177,600	2,373,200	2,373,200	9%
L I D INSURANCE	33,261	33,200	33,200	122,400	122,400	269%
WORKERS COMPENSATION	693,514	729,500	729,500	739,700	739,700	1%
EDUCATIONAL ASSISTANCE	58,227	70,000	70,000	131,300	131,300	88%
PENSION	1,282,212	1,744,600	1,744,600	1,682,900	1,682,900	-4%
OPEB	92,998	108,800	108,800	110,700	110,700	2%
PERSONNEL COSTS	15,924,417	17,590,800	17,590,800	18,308,000	18,308,000	4%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	109	109	109	109	109	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

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

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	655,819	355,800	355,800	800,000	800,000	125%
FICA TAXES	49,538	27,200	27,200	61,200	61,200	125%
WORKERS COMPENSATION	40,661	22,000	22,000	49,500	49,500	125%
PERSONNEL COSTS	746,018	405,000	405,000	910,700	910,700	125%
TOTAL PERSONNEL COSTS	\$ 20,032,724	\$ 21,925,600	\$ 21,925,600	\$ 24,004,300	\$ 24,004,300	9%
TOTAL PERSONNEL						
BUDGETED FULL-TIME POSITIONS	145.0	145.0	145.0	147.0	147.0	
BUDGETED PART-TIME POSITIONS	7.0	8.0	8.0	8.0	8.0	

PUBLIC WORKS



Public Works

DEPARTMENTAL VISION

The Public Works Department strives to enhance the quality of life of all residents by maintaining public works infrastructure and providing safe, reliable, effective services consistent with our mission for our City.

MAJOR PROGRAMS

CAPITAL IMPROVEMENT PROJECTS

Objective: The objective of this program is to provide upgrades and improvements to DPW's annual vehicle & equipment replacements, community sign refurbishments, MS4 inventory/inspections, miscellaneous emergency repairs to stormwater infrastructure.

SOLID WASTE COLLECTION & RECYCLING

Objective: The primary objective of this program is to provide regular collection, transportation and disposal of municipal solid waste, recycling, hand trash, bulk household waste, yard waste and bulk yard waste for over 11,000 accounts. This consists of approximately 13,200 tons of municipal solid waste and approximately 1,000 tons of yard waste per year.

Objective: A secondary objective of this program is to provide timely delivery and maintenance of the City's automated containers to all customers so that solid waste and recycling can be collected efficiently.

STREET & STORMWATER MANAGEMENT

Objective: A primary objective of this program is to manage the City's Municipal Separate Storm Sewer System (MS4) in such a way as to ensure that the standards and requirements of the City's National Pollutant Discharge Elimination System (NPDES) permit are met. Key elements of the NPDES permit include public outreach and education, an illicit discharge detection and elimination program / inventory, ensuring stormwater management during construction, providing post construction stormwater management controls, and implementing pollution prevention and good housekeeping measures.

Objective: A primary objective of this program is to perform preventative maintenance and repair on 139 miles of storm sewer and approximately 6,900 catch basins. In addition, this program involves the preventative maintenance and repair of tax ditches, City owned stormwater ponds and various areas adjacent to Silver Lake, to improve the water quality of all water bodies.

Objective: A primary objective of this program is to perform preventative maintenance and repair to 115 miles of street right-of-way which includes pavement, sidewalk and curbs, in order to provide safe methods of transportation.

Objective: A primary objective of this program is to perform annual street sweeping and seasonal leaf collection to the City's 115 miles of streets, which decrease debris from entering the water bodies.

PUBLIC WORKS ADMINISTRATION

Objective: The primary objective is to support DPW through the providing of customer service on behalf of all Divisions, processing work order requests, issuing press releases, processing payroll, overseeing the preparation and implementation of the Departmental budget and overseeing Departmental staffing and recruitment. These efforts are made so that our employees and customers have appropriate information to handle concerns.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Objective: The primary objective is to provide citywide services including the administration and maintenance of our Enterprise GIS System which assists in the management of the City's various assets, data, and services. These efforts enable supervisors, managers, and citizens the ability to make more informed, logical decisions impacting the City of Dover.

Public Works Admin

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	598,611	635,300	635,300	696,700	696,700	10%
MATERIALS & SUPPLIES	10,238	29,200	29,200	24,000	24,000	-18%
ADMINISTRATIVE EXPENDITURES	7,863	6,200	6,200	22,800	7,200	16%
OPERATING EXPENDITURES	616,713	670,700	670,700	743,500	727,900	9%
TOTAL EXPENDITURES	<u>\$ 644,373</u>	<u>\$ 670,700</u>	<u>\$ 670,700</u>	<u>\$ 743,500</u>	<u>\$ 727,900</u>	<u>9%</u>

Highlights:

One Administrative Assistant was moved from the General Fund to Wastewater – no change in location or duties, funding of position will be more in line with current duties.

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

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 328,034	\$ 343,700	\$ 343,700	\$ 314,800	\$ 314,800	-8%
OVERTIME	-	800	800	400	400	-50%
TEMPORARY HELP	-	-	-	-	-	0%
FICA TAXES	23,394	26,300	26,300	24,100	24,100	-8%
HEALTH INSURANCE	84,519	109,900	109,900	101,200	101,200	-8%
L I D INSURANCE	1,638	2,000	2,000	3,100	3,100	55%
WORKERS COMPENSATION	1,063	1,100	1,100	1,000	1,000	-9%
EDUCATIONAL ASSISTANCE	2,234	4,800	4,800	4,800	4,800	0%
PENSION	154,448	143,300	143,300	244,200	244,200	70%
OPEB	3,280	3,400	3,400	3,100	3,100	-9%
PERSONNEL COSTS	598,611	635,300	635,300	696,700	696,700	10%
FURNITURE/FIXTURES	168	7,000	7,000	10,000	10,000	43%
OFFICE SUPPLIES	2,296	2,800	2,800	2,800	2,800	0%
PRINTING AND DUPLICATING	5,212	8,000	8,000	8,000	8,000	0%
UNIFORM/UNIFORM ALLOW	-	300	300	300	300	0%
SECURITY/SAFETY MATERIALS	-	200	200	200	200	0%
COMPUTER SOFTWARE	-	8,700	8,700	-	-	-100%
COMPUTER HARDWARE	2,562	2,200	2,200	2,700	2,700	23%
MATERIALS & SUPPLIES	10,238	29,200	29,200	24,000	24,000	-18%
TELEPHONE/FAX	3,714	2,200	2,200	3,800	3,800	73%
SUBSCRIPTIONS AND DUES	881	1,000	1,000	600	600	-40%
TRAINING/CONF/FOOD/TRAVEL	2,599	2,300	2,300	1,600	1,600	-30%
CONTRACTUAL SERVICES	-	-	-	15,600	15,600	100%
GASOLINE	214	200	200	600	600	200%
RADIO REPAIRS/MAINTENANCE	455	500	500	600	600	20%
ADMINISTRATIVE EXPENDITURES	7,863	6,200	6,200	22,800	22,800	268%
OPERATING EXPENDITURES	616,713	670,700	670,700	743,500	743,500	11%
TOTAL EXPENDITURES	\$ 644,373	\$ 670,700	\$ 670,700	\$ 743,500	\$ 743,500	11%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	5.0	5.0	5.0	5.0	4.0	

General Fund - Engineering

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	209,666	216,700	216,700	225,100	225,100	4%
MATERIALS & SUPPLIES	11,950	14,300	16,400	15,400	15,400	8%
ADMINISTRATIVE EXPENDITURES	30,335	61,900	59,800	63,000	63,000	2%
OPERATING EXPENDITURES	251,951	292,900	292,900	303,500	303,500	4%
TOTAL EXPENDITURES	<u>\$ 293,273</u>	<u>\$ 292,900</u>	<u>\$ 292,900</u>	<u>\$ 303,500</u>	<u>\$ 303,500</u>	<u>4%</u>

Highlights:

No significant changes to divisional budget.

GENERAL FUND ENGINEERING

100-12-26-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 145,446	\$ 145,800	\$ 145,800	\$ 149,700	\$ 149,700	3%
OVERTIME	2,201	1,800	1,800	2,500	2,500	39%
FICA TAXES	10,676	11,300	11,300	11,700	11,700	4%
HEALTH INSURANCE	39,397	46,600	46,600	48,500	48,500	4%
L I D INSURANCE	608	600	600	1,200	1,200	100%
WORKERS COMPENSATION	1,003	500	500	1,000	1,000	100%
PENSION	8,846	8,600	8,600	9,000	9,000	5%
OPEB	1,490	1,500	1,500	1,500	1,500	0%
PERSONNEL COSTS	209,666	216,700	216,700	225,100	225,100	4%
UNIFORMS/UNIFORM ALLOW	325	700	700	1,100	1,100	57%
SECURITY/SAFETY MATERIALS	-	100	100	100	100	0%
SMALL TOOLS	1,700	2,900	2,900	1,800	1,800	-38%
COMPUTER SOFTWARE	9,925	8,700	10,800	11,000	11,000	26%
COMPUTER HARDWARE	-	1,900	1,900	1,400	1,400	-26%
MATERIALS & SUPPLIES	11,950	14,300	16,400	15,400	15,400	8%
TELEPHONE/FAX	1,638	1,500	1,500	1,900	1,900	27%
TRAINING/CONF/FOOD/TRAVEL	85	400	400	400	400	0%
CONTRACTUAL SERVICES	27,615	59,000	56,900	59,000	59,000	0%
GASOLINE	997	800	800	1,500	1,500	88%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
ADMINISTRATIVE EXPENDITURES	30,335	61,900	59,800	63,000	63,000	2%
OPERATING EXPENDITURES	251,951	292,900	292,900	303,500	303,500	4%
TOTAL EXPENDITURES	\$ 293,273	\$ 292,900	\$ 292,900	\$ 303,500	\$ 303,500	4%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	2.0	2.0	2.0	2.0	2.0	

Streets

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	558,907	573,100	573,100	674,000	674,000	18%
MATERIALS & SUPPLIES	102,158	179,000	179,000	181,300	181,300	1%
ADMINISTRATIVE EXPENDITURES	52,478	44,900	44,900	44,500	44,500	-1%
OPERATING EXPENDITURES	713,543	797,000	797,000	899,800	899,800	13%
CAPITAL OUTLAY	801,746	415,800	2,973,100	3,130,000	2,870,000	590%
TOTAL EXPENDITURES	<u>\$ 1,515,289</u>	<u>\$ 1,212,800</u>	<u>\$ 3,770,100</u>	<u>\$ 4,029,800</u>	<u>\$ 3,769,800</u>	<u>211%</u>

Highlights:

Reinstitution of Street Program.

One vacancy to be filled in FY26.

STREETS

100-12-18-35-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 362,254	\$ 359,400	\$ 359,400	\$ 389,000	\$ 389,000	8%
OVERTIME	7,805	16,000	16,000	13,200	13,200	-18%
FICA TAXES	27,679	28,700	28,700	30,800	30,800	7%
HEALTH INSURANCE	57,004	70,500	70,500	92,800	92,800	32%
L I D INSURANCE	1,810	1,900	1,900	3,400	3,400	79%
WORKERS COMPENSATION	20,681	20,800	20,800	22,300	22,300	7%
PENSION	77,970	72,200	72,200	118,600	118,600	64%
OPEB	3,704	3,600	3,600	3,900	3,900	8%
PERSONNEL COSTS	558,907	573,100	573,100	674,000	674,000	18%
PROGRAM EXPENSES/SUPPLIES	6,000	8,000	8,000	8,000	8,000	0%
UNIFORMS/UNIFORM ALLOW	2,515	3,400	3,400	4,800	4,800	41%
SECURITY/SAFETY MATERIALS	3,070	3,400	3,400	3,400	3,400	0%
SMALL TOOLS	2,687	3,100	3,100	4,000	4,000	29%
STREET REPAIRING MATERIAL	28,932	31,000	31,000	31,000	31,000	0%
STREET SIGNS/MARKING	23,326	28,000	28,000	28,000	28,000	0%
SAND AND SALT	-	1,900	1,900	1,900	1,900	0%
CITY BLDG MAINT SUPPLIES	602	200	200	200	200	0%
STORM CONTINGENCY	-	100,000	100,000	100,000	100,000	0%
MATERIALS & SUPPLIES	102,158	179,000	179,000	181,300	181,300	1%
TELEPHONE/FAX	889	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	150	2,000	2,000	300	300	-85%
CONSULTING FEES		1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	25,625	11,300	11,300	12,000	12,000	6%
GASOLINE	20,417	20,000	20,000	20,000	20,000	0%
MAINT EPUIP REPAIRS/MAINT	2,212	6,700	6,700	6,700	6,700	0%
RADIO REPAIRS/MAINTENANCE	3,185	3,000	3,000	3,600	3,600	20%
ADMINISTRATIVE EXPENDITURES	52,478	44,900	44,900	44,500	44,500	-1%
OPERATING EXPENDITURES	713,543	797,000	797,000	899,800	899,800	13%
TRUCKS - PURCHASE	48,435	215,000	730,900	110,000	110,000	-49%
OTHER EPUIMENT PURCHASE	67,754	180,800	180,800	240,000	240,000	33%
CONSTRUCTION - PURCHASE	685,557	20,000	2,061,400	2,780,000	2,520,000	12500%
CAPITAL OUTLAY	801,746	415,800	2,973,100	3,130,000	2,870,000	590%
TOTAL EXPENDITURES	\$ 1,515,289	\$ 1,212,800	\$ 3,770,100	\$ 4,029,800	\$ 3,769,800	211%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	7.0	7.0	7.0	7.0	7.0	

Stormwater

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	367,552	616,900	616,900	646,200	646,200	5%
MATERIALS & SUPPLIES	60,588	90,600	90,600	79,000	79,000	-13%
ADMINISTRATIVE EXPENDITURES	280,019	313,700	313,700	384,700	379,700	21%
OPERATING EXPENDITURES	708,159	1,021,200	1,021,200	1,109,900	1,104,900	8%
CAPITAL OUTLAY	925,452	2,249,000	4,366,100	3,310,000	3,124,000	47%
TOTAL EXPENDITURES	<u>\$ 1,633,611</u>	<u>\$ 3,270,200</u>	<u>\$ 5,387,300</u>	<u>\$ 4,419,900</u>	<u>\$ 4,414,900</u>	<u>35%</u>

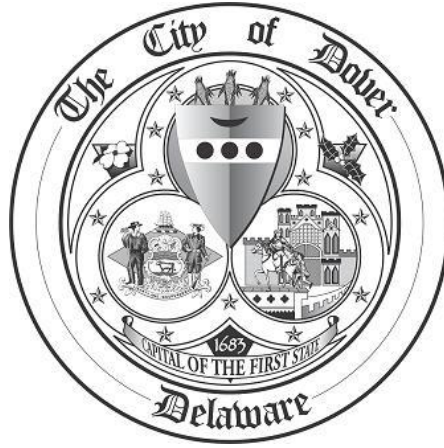
Highlights:

Stormwater Utility model to be re-evaluated in FY26.

STORMWATER

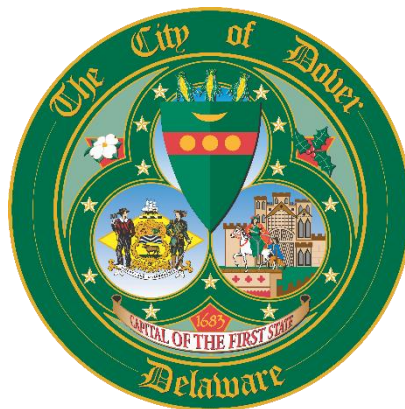
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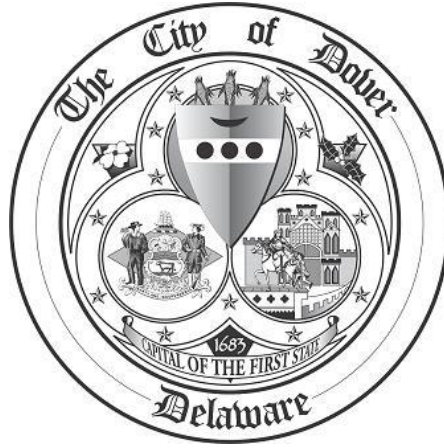
DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 255,495	\$ 391,800	\$ 391,800	\$ 424,200	\$ 424,200	8%
OVERTIME	4,847	11,400	11,400	10,200	10,200	-11%
FICA TAXES	19,078	30,800	30,800	33,200	33,200	8%
HEALTH INSURANCE	52,266	131,000	131,000	120,300	120,300	-8%
L I D INSURANCE	1,214	2,200	2,200	4,100	4,100	86%
WORKERS COMPENSATION	11,537	16,600	16,600	18,100	18,100	9%
PENSION	20,510	29,200	29,200	31,900	31,900	9%
OPEB	2,605	3,900	3,900	4,200	4,200	8%
PERSONNEL COSTS	367,552	616,900	616,900	646,200	646,200	5%
PROGRAM EXPENSES/SUPPLIES	24,600	56,500	56,500	38,500	38,500	-32%
UNIFORMS/UNIFORM ALLOW	1,911	3,400	3,400	5,000	5,000	47%
SECURITY/SAFETY MATERIALS	783	1,000	1,000	1,000	1,000	0%
SMALL TOOLS	5,769	2,500	2,500	3,500	3,500	40%
STREET CLEANING SUPPLIES	4,994	6,000	6,000	6,000	6,000	0%
STORM SEWER SUPPLIES	20,000	21,200	21,200	25,000	25,000	18%
MATERIALS & SUPPLIES	60,588	90,600	90,600	79,000	79,000	-13%
TELEPHONE/FAX	890	900	900	900	900	0%
ADVERTISEMENTS	1,099	1,100	1,100	2,100	2,100	91%
TRAINING/CONF/FOOD/TRAVEL	265	3,000	3,000	2,100	2,100	-30%
CONSULTING FEES	5,300	10,000	10,000	39,400	39,400	294%
CONTRACTUAL SERVICES	208,370	218,700	218,700	254,700	254,700	16%
ENVIRONMENTAL EXPENSES	1,926	2,000	2,000	2,000	2,000	0%
AGENCY BILLING-TEMP HELP	21,699	30,000	30,000	30,000	30,000	0%
GASOLINE	32,570	40,000	40,000	40,000	35,000	-13%
MAINT EQUIP REPAIRS/MAINT	5,171	5,400	5,400	10,000	10,000	85%
RADIO REPAIRS/MAINTENANCE	2,730	2,600	2,600	3,500	3,500	35%
ADMINISTRATIVE EXPENDITURES	280,019	313,700	313,700	384,700	379,700	21%
OPERATING EXPENDITURES	708,159	1,021,200	1,021,200	1,109,900	1,104,900	8%
CONSTRUCTION - PURCHASE	925,452	2,249,000	4,366,100	3,310,000	3,124,000	39%
CAPITAL OUTLAY	925,452	2,249,000	4,366,100	3,310,000	3,124,000	39%
TOTAL EXPENDITURES	\$ 1,633,611	\$ 3,270,200	\$ 5,387,300	\$ 4,419,900	\$ 4,228,900	29%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	8.0	8.0	8.0	8.0	8.0	



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SANITATION

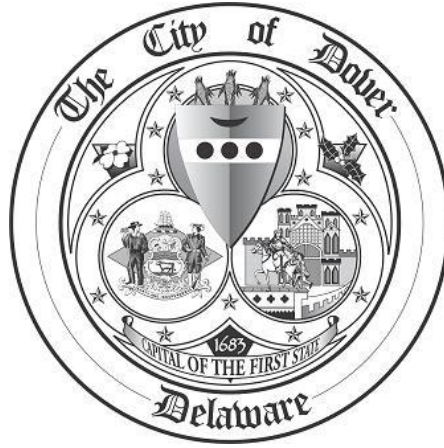




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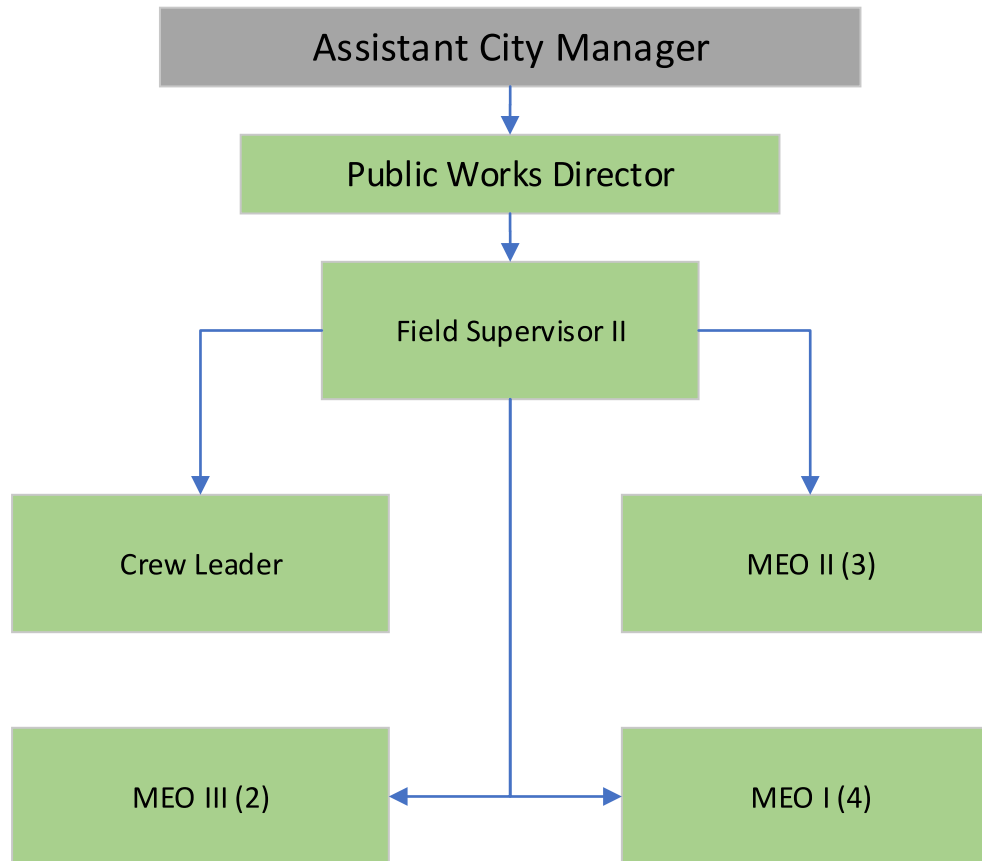
**SANITATION
FUND BUDGET
REVIEW**

Fiscal Year 2025-2026



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SANITATION



Sanitation

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	959,434	1,094,000	1,094,000	1,291,200	1,291,200	18%
MATERIALS & SUPPLIES	46,549	53,600	53,600	53,800	53,800	0%
ADMINISTRATIVE EXPENDITURES	1,636,000	1,993,000	1,993,000	1,943,500	1,923,500	-3%
OPERATING EXPENSES	2,641,982	3,140,600	3,140,600	3,288,500	3,268,500	4%
CAPITAL OUTLAY	982,109	739,000	1,191,000	735,000	735,000	-1%
TOTAL EXPENDITURES	<u>\$ 3,624,091</u>	<u>\$ 3,879,600</u>	<u>\$ 4,331,600</u>	<u>\$ 4,023,500</u>	<u>\$ 4,003,500</u>	<u>3%</u>

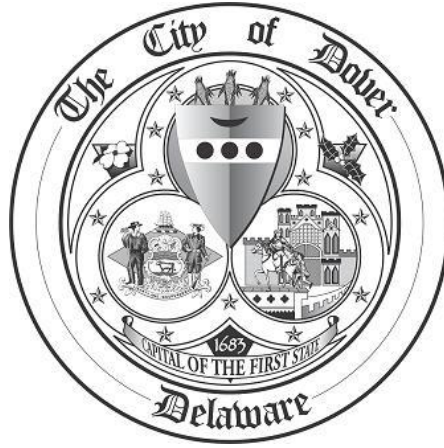
Highlights:

One vacancy to be filled in FY26.

SANITATION

100-12-18-50-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 534,732	\$ 597,200	\$ 597,200	\$ 638,900	\$ 638,900	7%
OVERTIME	11,270	21,000	21,000	17,000	17,000	-19%
FICA TAXES	39,157	47,300	47,300	50,200	50,200	6%
HEALTH INSURANCE	131,519	190,300	190,300	205,500	205,500	8%
L I D INSURANCE	2,696	3,100	3,100	5,600	5,600	81%
WORKERS COMPENSATION	30,259	34,200	34,200	36,200	36,200	6%
PENSION	204,340	194,900	194,900	331,400	331,400	70%
OPEB	5,462	6,000	6,000	6,400	6,400	7%
PERSONNEL COSTS	959,434	1,094,000	1,094,000	1,291,200	1,291,200	18%
PROGRAM EXPENSES/SUPPLIES	40,907	44,000	44,000	44,000	44,000	0%
UNIFORMS/UNIFORM ALLOW	3,473	5,500	5,500	7,100	7,100	29%
SECURITY/SAFETY MATERIALS	1,619	1,700	1,700	1,700	1,700	0%
SMALL TOOLS	412	500	500	500	500	0%
CITY BLDG MAINT SUPPLIES	137	500	500	500	500	0%
MATERIALS & SUPPLIES	46,549	53,600	53,600	53,800	53,800	0%
TELEPHONE/FAX	553	500	500	600	600	20%
ADVERTISEMENT	6,376	6,400	6,400	6,800	6,800	6%
TRAINING/CONF/FOOD/TRAVEL	100	3,500	3,500	800	800	-77%
CONTRACTUAL SERVICES	1,473,964	1,782,700	1,782,700	1,734,600	1,734,600	-3%
ENVIRONMENTAL EXPENSES	114	2,000	2,000	2,000	2,000	0%
AGENCY BILLING-TEMP HELP	51,033	58,500	58,500	58,500	58,500	0%
GASOLINE	100,219	134,000	134,000	134,000	114,000	-15%
MAINT EQUIP REPAIRS/MAINT	-	2,000	2,000	2,000	2,000	0%
RADIO REPAIRS/MAINTENANCE	3,640	3,400	3,400	4,200	4,200	24%
ADMINISTRATIVE EXPENDITURES	1,636,000	1,993,000	1,993,000	1,943,500	1,923,500	-3%
OPERATING EXPENSES	2,641,982	3,140,600	3,140,600	3,288,500	3,268,500	4%
TRUCKS - PURCHASE	982,109	739,000	1,191,000	735,000	735,000	-1%
CAPITAL OUTLAY	982,109	739,000	1,191,000	735,000	735,000	-1%
TOTAL EXPENDITURES	\$ 3,624,091	\$ 3,879,600	\$ 4,331,600	\$ 4,023,500	\$ 4,003,500	3%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	



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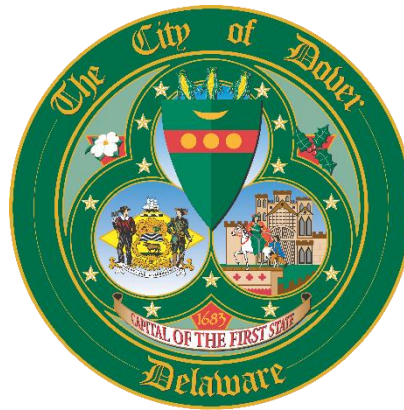
PUBLIC UTILITIES WATER

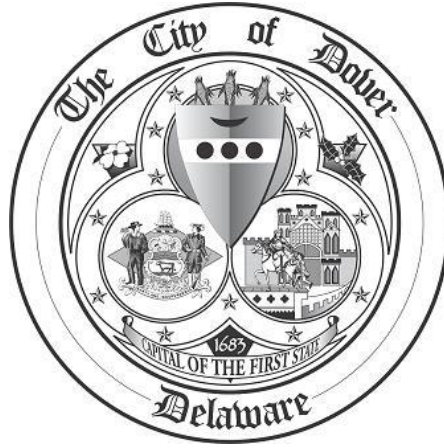
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

WATER ENGINEERING & INSPECTIONS

WATER MAINTENANCE

WATER TREATMENT PLANT

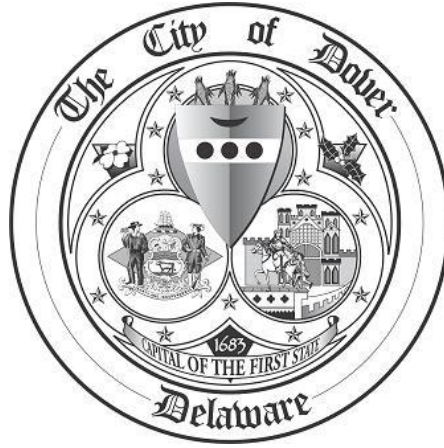




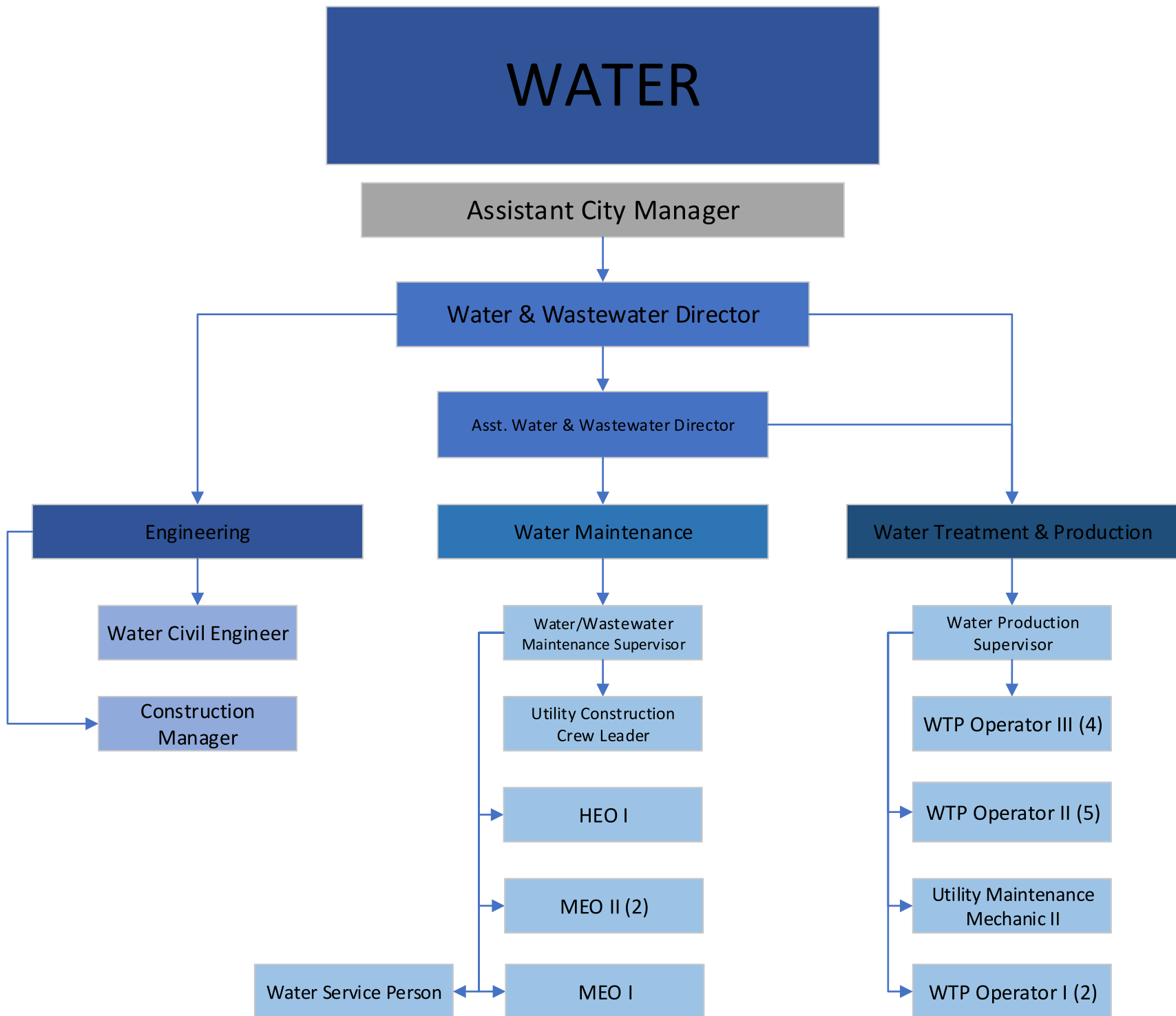
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WATER FUND BUDGET REVIEW

Fiscal Year 2025-2026



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Department of Water & Wastewater

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Objective: The objective of this program is to provide upgrades and improvements to DWW Water, Wastewater, Street and Stormwater Fund assets including annual vehicle & equipment replacements, street, concrete and alley repair, stormwater improvement projects, inflow and infiltration removal projects, pump station replacements and upgrades, and miscellaneous emergency repairs of wastewater infrastructure, water quality improvements, wellhead redevelopment, and miscellaneous emergency repairs of water infrastructure as well as planned upgrades and additions to critical infrastructure such as the treatment plant, wells and tanks.

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Objective: A primary objective of this program is to perform preventative maintenance and repair on approximately 233 miles of water main, 12,000 services within the right-of-way and 9,500 valves. This includes biannual flushing of the water system to improve the water quality for our customers.

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Objective: A primary objective of this program is to perform sampling of the drinking water at various locations throughout the City. An average of over 1,800 routing analyses are performed on our drinking water every month to ensure regulatory compliance and operational efficiency.

WASTEWATER MANAGEMENT

Objective: A primary objective of this program is to perform preventative maintenance and repair on approximately 160 miles of gravity sanitary sewer main, 12,000 sanitary sewer laterals within the right-of-way, 30 miles of force main and 3,700 manholes. This includes regular jetting of the gravity sanitary sewer mains and video inspection and evaluations as needed. This preventative maintenance work aids in decreasing the probability of blockages within the wastewater system.

Objective: A primary objective of this program is to provide preventative maintenance and repair to 45 pumping stations to ensure proper functioning and transmission of flow to the Kent County Wastewater System as well as decreasing the probability of station failure and impacts to the environment.

ENGINEERING & INSPECTIONS

Objective: A primary objective is to provide capital improvement project design services as well as consultant oversight to ensure the most cost-effective projects are being constructed and implemented.

Objective: A primary objective is to provide engineering analyses, Renovation Permit review, City Right-of-Way Permit review, engineering site plan / subdivision plan review, State Utility Permit completion and operation Division assistance with improvement development, which will increase operational efficiency to both the workforce and customers.

Water - Engineering

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	254,428	347,100	347,100	350,400	350,400	1%
MATERIALS & SUPPLIES	23,898	25,300	25,300	41,600	41,600	64%
ADMINISTRATIVE EXPENDITURES	19,820	53,300	53,300	24,600	24,600	-54%
TOTAL EXPENDITURES	<u>\$ 339,468</u>	<u>\$ 452,600</u>	<u>\$ 452,600</u>	<u>\$ 416,600</u>	<u>\$ 416,600</u>	<u>-8%</u>

Highlights:

Administrative Expenditure decrease due to completion of FY25 Rate Study.

Material & Supplies Expenditure increase due to ESRI services.

WATER ENGINEERING

400-40-26-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 153,951	\$ 235,000	\$ 235,000	\$ 239,300	\$ 239,300	2%
FICA TAXES	9,277	15,300	15,300	15,500	15,500	1%
HEALTH INSURANCE	17,288	32,300	32,300	33,600	33,600	4%
L I D INSURANCE	764	900	900	1,800	1,800	100%
WORKERS COMPENSATION	7,037	1,000	1,000	9,300	9,300	830%
EDUCATIONAL ASSISTANCE	-	-	-	9,900	9,900	100%
PENSION	64,569	60,600	60,600	39,000	39,000	-36%
OPEB	1541.6	2,000	2,000	2,000	2,000	0%
PERSONNEL COSTS	254,428	347,100	347,100	350,400	350,400	1%
OFFICE SUPPLIES	1,767	4,500	4,500	5,500	5,500	22%
UNIFORMS/UNIFORM ALLOW	444	700	700	600	600	-14%
BOOKS	-	300	300	300	300	0%
SECURITY/SAFETY MATERIALS	94	100	100	100	100	0%
SMALL TOOLS	189	200	200	200	200	0%
COMPUTER SOFTWARE	20,054	19,500	19,500	33,500	33,500	72%
COMPUTER HARDWARE	1,350	-	-	1,400	1,400	100%
MATERIALS & SUPPLIES	23,898	25,300	25,300	41,600	41,600	64%
TELEPHONE/FAX	2,805	2,600	2,600	1,900	1,900	-27%
SUBSCRIPTIONS AND DUES	649	900	900	900	900	0%
TRAINING/CONF/FOOD/TRAVEL	225	800	800	1,600	1,600	100%
CONTRACTUAL SERVICES	13,886	46,800	46,800	18,000	18,000	-62%
GASOLINE	2,255	2,000	2,000	2,000	2,000	0%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
ADMINISTRATIVE EXPENDITURES	19,820	53,300	53,300	24,600	24,600	-54%
TOTAL EXPENDITURES	\$ 339,468	\$ 452,600	\$ 452,600	\$ 416,600	\$ 416,600	-8%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	2.5	2.5	2.5	2.5	2.5	

Water Management

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	628,163	739,200	739,200	818,100	818,100	11%
MATERIALS & SUPPLIES	95,999	102,200	102,200	104,100	104,100	2%
ADMINISTRATIVE EXPENDITURES	41,113	39,900	39,900	45,000	45,000	13%
OPERATING EXPENDITURES	765,276	881,300	881,300	967,200	967,200	10%
CAPITAL OUTLAY	2,059,817	3,456,700	7,886,700	3,037,600	3,037,600	-12%
TOTAL EXPENDITURES	<u>\$ 2,825,092</u>	<u>\$ 4,338,000</u>	<u>\$ 8,768,000</u>	<u>\$ 4,004,800</u>	<u>\$ 4,004,800</u>	<u>-8%</u>

Highlights:

New Water Service person included for FY26.

WATER MAINTENANCE

400-40-68-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 381,681	\$ 413,900	\$ 413,900	\$ 497,800	\$ 497,800	20%
OVERTIME	15,140	19,000	19,000	16,700	16,700	-12%
FICA TAXES	29,610	33,100	33,100	39,300	39,300	19%
HEALTH INSURANCE	68,736	97,800	97,800	122,700	122,700	25%
L I D INSURANCE	1,743	2,000	2,000	4,100	4,100	105%
WORKERS COMPENSATION	20,589	24,000	24,000	28,500	28,500	19%
PENSION	108,761	145,300	145,300	104,200	104,200	-28%
OPEB	1,903	4,100	4,100	4,800	4,800	17%
PERSONNEL COSTS	628,163	739,200	739,200	818,100	818,100	11%
MEDICAL SUP & PHYSICALS	-	600	600	600	600	0%
UNIFORMS/UNIFORM ALLOW	1,825	3,100	3,100	4,000	4,000	29%
SECURITY/SAFETY MATERIALS	4,086	1,000	1,000	1,000	1,000	0%
SMALL TOOLS	3,105	5,500	5,500	5,500	5,500	0%
COMPUTER HARDWARE	1,380	-	-	-	-	0%
WATER/SEWER SYSTEM SUP	43,717	62,000	62,000	55,000	55,000	-11%
METERS/METER SUPPLIES	41,886	30,000	30,000	38,000	38,000	27%
MATERIALS & SUPPLIES	95,999	102,200	102,200	104,100	104,100	2%
TELEPHONE/FAX	4,574	3,600	3,600	5,900	5,900	64%
ADVERTISEMENT	4,847	4,800	4,800	5,700	5,700	19%
SUBSCRIPTIONS AND DUES	3,567	4,900	4,900	3,800	3,800	-22%
TRAINING/CONF/FOOD/TRAVEL	710	2,900	2,900	1,400	1,400	-52%
CONSULTING FEES	625	1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	9,691	6,400	6,400	9,400	9,400	47%
GASOLINE	13,004	12,000	12,000	13,000	13,000	8%
MAINT EQUIP REPAIRS/MAINT	-	500	500	500	500	0%
RADIO REPAIRS/MAINTENANCE	4,095	3,800	3,800	4,300	4,300	13%
ADMINISTRATIVE EXPENDITURES	41,113	39,900	39,900	45,000	45,000	13%
OPERATING EXPENDITURES	765,276	881,300	881,300	967,200	967,200	10%
TRUCKS - PURCHASE	41,322	-	-	-	-	0%
OTHER EQUIP - PURCHASE	9,500	70,000	100,000	18,400	18,400	-74%
CONSTRUCTION - PURCHASE	2,008,995	3,386,700	7,786,700	3,019,200	3,019,200	-11%
CAPITAL OUTLAY	2,059,817	3,456,700	7,886,700	3,037,600	3,037,600	-12%
TOTAL EXPENDITURES	\$ 2,825,092	\$ 4,338,000	\$ 8,768,000	\$ 4,004,800	\$ 4,004,800	-8%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	6.0	6.0	6.0	7.0	7.0	

Water Treatment Plant

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	1,743,751	1,786,300	1,786,300	1,800,300	1,800,300	1%
MATERIALS & SUPPLIES	287,585	364,600	364,600	416,000	416,000	14%
ADMINISTRATIVE EXPENDITURES	682,119	1,050,600	1,050,600	881,100	881,100	-16%
OPERATING EXPENDITURES	2,713,454	3,201,500	3,201,500	3,097,400	3,097,400	-3%
CAPITAL OUTLAY	132,187	885,000	956,800	5,682,000	5,682,000	494%
TOTAL EXPENDITURES	<u>\$ 2,845,641</u>	<u>\$ 4,086,500</u>	<u>\$ 4,158,300</u>	<u>\$ 8,779,400</u>	<u>\$ 8,779,400</u>	<u>111%</u>

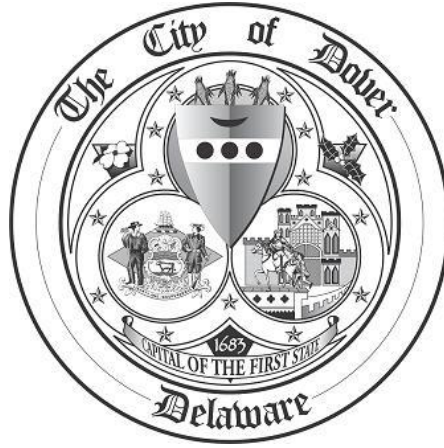
Highlights:

Added Career Ladder for Water Treatment & Production employees.

One vacancy to be filled in FY26.

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

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 1,006,124	\$ 1,026,300	\$ 1,026,300	\$ 1,114,900	\$ 1,114,900	9%
OVERTIME	23,617	52,400	52,400	35,700	35,700	-32%
FICA TAXES	75,340	82,500	82,500	88,000	88,000	7%
HEALTH INSURANCE	208,603	264,300	264,300	289,400	289,400	9%
L I D INSURANCE	4,626	4,300	4,300	8,700	8,700	102%
WORKERS COMPENSATION	55,652	59,800	59,800	63,700	63,700	7%
PENSION	360,412	286,500	286,500	189,000	189,000	-34%
OPEB	9,377	10,200	10,200	10,900	10,900	7%
PERSONNEL COSTS	1,743,751	1,786,300	1,786,300	1,800,300	1,800,300	1%
CUSTODIAL	42	100	100	100	100	0%
UNIFORMS/UNIFORM ALLOW	6,293	8,800	8,800	10,300	10,300	17%
SECURITY/SAFETY MATERIALS	6,571	3,300	3,300	3,300	3,300	0%
SMALL TOOLS	5,480	6,700	6,700	12,000	12,000	79%
CHEMICALS & ADDITIVES	233,497	307,600	307,600	342,300	342,300	11%
COMPUTER SOFTWARE	500	500	500	500	500	0%
COMPUTER HARDWARE	-	2,500	2,500	900	900	-64%
CITY BLDG MAINT SUPPLIES	15,069	13,700	13,700	12,100	12,100	-12%
WELL SUPPLIES/REHAB	20,133	21,400	21,400	34,500	34,500	61%
MATERIALS & SUPPLIES	287,585	364,600	364,600	416,000	416,000	14%
TELEPHONE/FAX	1,671	1,100	1,100	1,600	1,600	45%
ELECTRICITY	395,641	432,000	432,000	458,000	458,000	6%
HEATING OIL/GAS	3,565	5,000	5,000	5,000	5,000	0%
ADVERTISEMENT	623	1,900	1,900	2,000	2,000	5%
SUBSCRIPTIONS AND DUES	600	25,700	25,700	700	700	-97%
TRAINING/CONF/FOOD/TRAVEL	2,838	3,500	3,500	3,900	3,900	11%
CONTRACTUAL SERVICES	215,503	523,400	523,400	345,300	345,300	-34%
GASOLINE	15,775	19,100	19,100	17,000	17,000	-11%
OTHER EQUIP REPAIRS/MAINT	39,638	32,400	32,400	39,800	39,800	23%
RADIO REPAIRS/MAINTENANCE	6,265	6,500	6,500	7,800	7,800	20%
ADMINISTRATIVE EXPENDITURES	682,119	1,050,600	1,050,600	881,100	881,100	-16%
OPERATING EXPENDITURES	2,713,454	3,201,500	3,201,500	3,097,400	3,097,400	-3%
TRUCKS - PURCHASE	46,487	-	-	-	-	0%
CONSTRUCTION PURCHASES	85,700	885,000	956,800	5,682,000	5,682,000	494%
CAPITAL OUTLAY	132,187	885,000	956,800	5,682,000	5,682,000	494%
TOTAL EXPENDITURES	\$ 2,845,641	\$ 4,086,500	\$ 4,158,300	\$ 8,779,400	\$ 8,779,400	111%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	14.0	14.0	14.0	14.0	14.0	



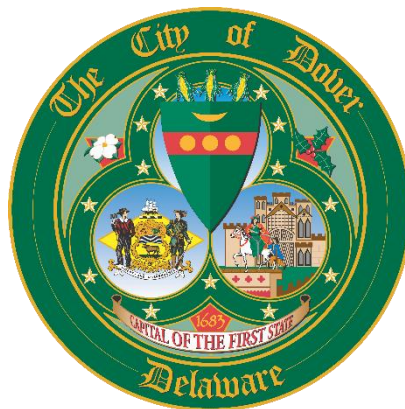
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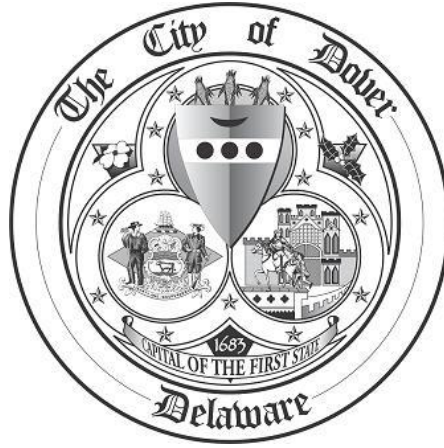
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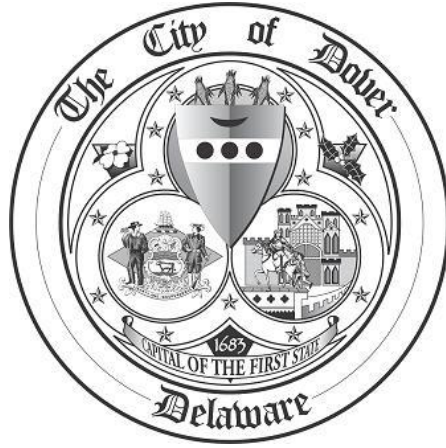




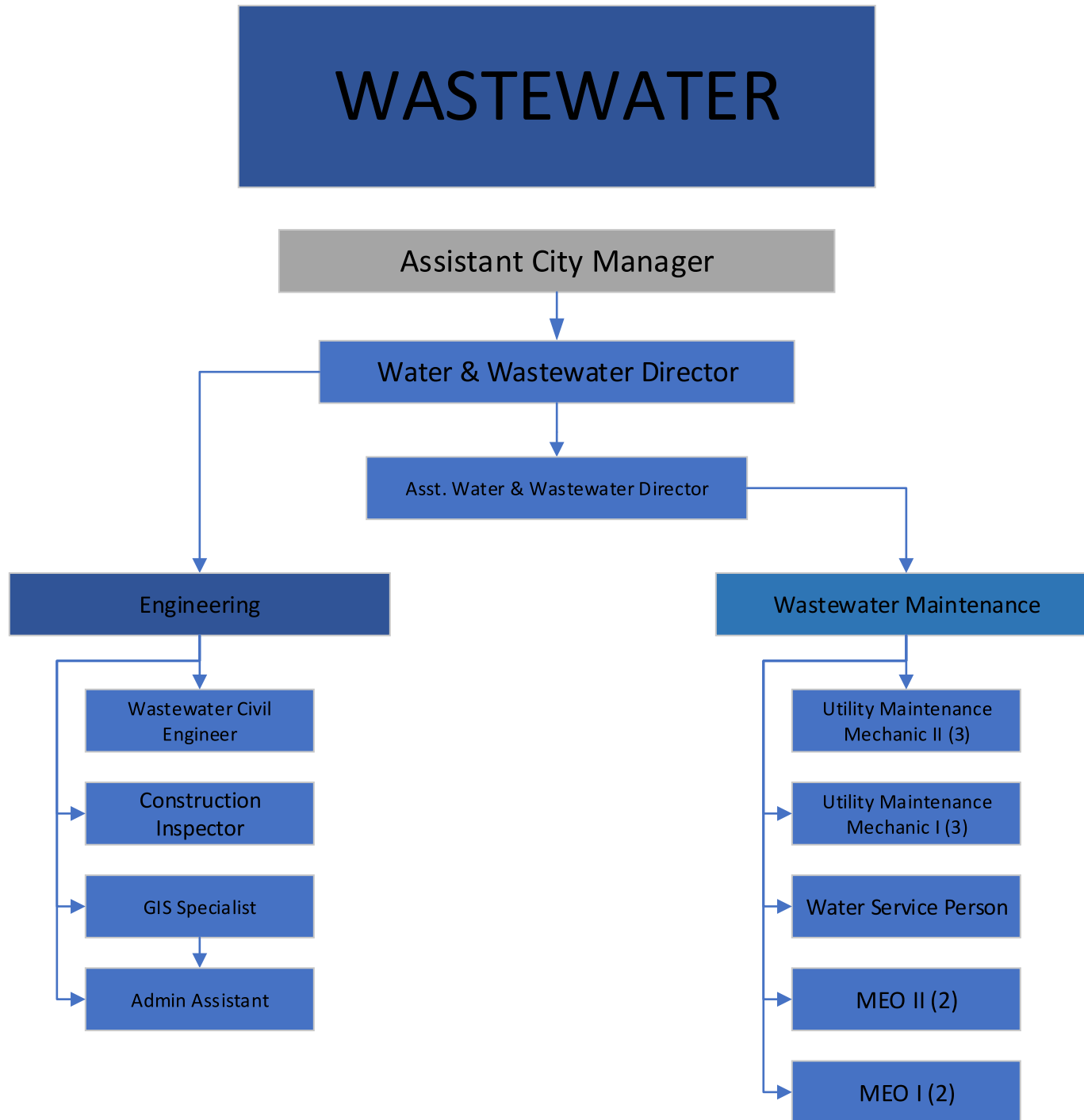
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WASTEWATER FUND BUDGET REVIEW

Fiscal Year 2025-2026



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Objective: A primary objective of this program is to perform sampling of the drinking water at various locations throughout the City. An average of over 1,800 routing analyses are performed on our drinking water every month to ensure regulatory compliance and operational efficiency.

WASTEWATER MANAGEMENT

Objective: A primary objective of this program is to perform preventative maintenance and repair on approximately 160 miles of gravity sanitary sewer main, 12,000 sanitary sewer laterals within the right-of-way, 30 miles of force main and 3,700 manholes. This includes regular jetting of the gravity sanitary sewer mains and video inspection and evaluations as needed. This preventative maintenance work aids in decreasing the probability of blockages within the wastewater system.

Objective: A primary objective of this program is to provide preventative maintenance and repair to 45 pumping stations to ensure proper functioning and transmission of flow to the Kent County Wastewater System as well as decreasing the probability of station failure and impacts to the environment.

ENGINEERING & INSPECTIONS

Objective: A primary objective is to provide capital improvement project design services as well as consultant oversight to ensure the most cost-effective projects are being constructed and implemented.

Objective: A primary objective is to provide engineering analyses, Renovation Permit review, City Right-of-Way Permit review, engineering site plan / subdivision plan review, State Utility Permit completion and operation Division assistance with improvement development, which will increase operational efficiency to both the workforce and customers.

Wastewater - Engineering

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	123,385	302,400	302,400	452,500	452,500	50%
MATERIALS & SUPPLIES	17,664	24,400	24,400	41,700	41,700	71%
ADMINISTRATIVE EXPENDITURES	19,000	55,200	55,200	22,000	22,000	-60%
OPERATING EXPENDITURES	160,049	382,000	382,000	516,200	516,200	35%
TOTAL EXPENDITURES	<u>\$ 160,165</u>	<u>\$ 382,000</u>	<u>\$ 382,000</u>	<u>\$ 516,200</u>	<u>\$ 516,200</u>	<u>35%</u>

Highlights:

Administrative Assistant transferred from General Fund.

New GIS position approved for FY26.

WASTEWATER ENGINEERING

402-41-26-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 81,537	\$ 212,400	\$ 212,400	\$ 313,900	\$ 313,900	48%
OVERTIME	1,619	1,900	1,900	2,900	2,900	53%
FICA TAXES	6,107	13,700	13,700	21,400	21,400	56%
HEALTH INSURANCE	13,766	46,100	46,100	73,200	73,200	59%
L I D INSURANCE	372	900	900	2,500	2,500	178%
WORKERS COMPENSATION	613	800	800	1,600	1,600	100%
EDUCATIONAL ASSISTANCE	-	-	-	9,900	9,900	100%
PENSION	18,097	24,800	24,800	24,300	24,300	-2%
OPEB	1,273	1,800	1,800	2,800	2,800	56%
PERSONNEL COSTS	123,385	302,400	302,400	452,500	452,500	50%
OFFICE SUPPLIES	825	3,500	3,500	5,500	7,500	114%
UNIFORMS/UNIFORM ALLOW	269	700	700	1,100	1,100	57%
BOOKS	-	300	300	300	300	0%
SECURITY/SAFETY MATERIALS	-	100	100	100	100	0%
SMALL TOOLS	393	3,000	3,000	1,900	1,900	-37%
COMPUTER SOFTWARE	16,177	14,900	14,900	32,800	32,800	120%
COMPUTER HARDWARE	-	1,900	1,900	-	1,700	-11%
MATERIALS & SUPPLIES	17,664	24,400	24,400	41,700	45,400	86%
TELEPHONE/FAX	2,625	2,600	2,600	1,700	1,700	-35%
SUBSCRIPTIONS AND DUES	373	600	600	600	600	0%
TRAINING/CONF/FOOD/TRAVEL	1,075	2,100	2,100	600	600	-71%
CONTRACTUAL SERVICES	13,886	46,800	46,800	18,000	18,000	-62%
IN-HOUSE TRAINING	-	1,800	1,800	-	-	-100%
GASOLINE	1,041	1,100	1,100	900	900	-18%
RADIO REPAIRS/MAINTENANCE	-	200	200	200	200	0%
ADMINISTRATIVE EXPENDITURES	19,000	55,200	55,200	22,000	22,000	-60%
OPERATING EXPENDITURES	160,049	382,000	382,000	516,200	519,900	36%
TOTAL EXPENDITURES	\$ 160,165	\$ 382,000	\$ 382,000	\$ 516,200	\$ 519,900	36%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	2.5	2.5	2.5	4.5	4.5	

Wastewater Management

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	843,521	942,400	942,400	1,044,400	1,044,400	11%
MATERIALS & SUPPLIES	115,336	114,800	114,800	128,400	128,400	12%
ADMINISTRATIVE EXPENDITURES	352,668	311,800	311,800	351,600	351,600	13%
OPERATING EXPENDITURES	1,311,525	1,369,000	1,369,000	1,524,400	1,524,400	11%
CAPITAL OUTLAY	955,745	1,691,100	5,064,100	2,702,100	2,702,100	60%
TOTAL EXPENDITURES	<u>\$ 2,267,269</u>	<u>\$ 3,060,100</u>	<u>\$ 6,433,100</u>	<u>\$ 4,226,500</u>	<u>\$ 4,226,500</u>	<u>38%</u>

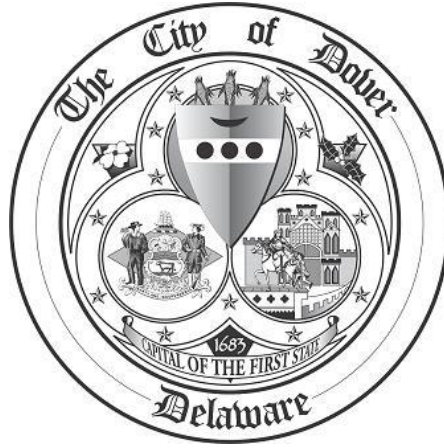
Highlights:

One vacancy to be filled in FY26.

WASTEWATER MAINTENANCE

402-41-69-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 557,588	\$ 598,800	\$ 598,800	\$ 651,200	\$ 651,200	9%
OVERTIME	47,759	38,000	38,000	53,200	53,200	40%
FICA TAXES	44,159	48,700	48,700	53,900	53,900	11%
HEALTH INSURANCE	115,857	177,900	177,900	176,200	176,200	-1%
L I D INSURANCE	2,399	2,800	2,800	5,300	5,300	89%
WORKERS COMPENSATION	32,077	35,300	35,300	39,000	39,000	10%
PENSION	42,716	35,100	35,100	59,300	59,300	69%
OPEB	966	5,800	5,800	6,300	6,300	9%
PERSONNEL COSTS	843,521	942,400	942,400	1,044,400	1,044,400	11%
MEDICAL SUP & PHYSICALS	-	1,200	1,200	1,200	1,200	0%
UNIFORMS/UNIFORM ALLOW	3,749	6,800	6,800	8,600	8,600	26%
SECURITY/SAFETY MATERIALS	4,666	3,000	3,000	1,600	1,600	-47%
SMALL TOOLS	1,905	5,500	5,500	5,500	5,500	0%
COMPUTER SOFTWARE	6,500	6,700	6,700	6,700	6,700	0%
COMPUTER HARDWARE	6,538	2,500	2,500	900	900	-64%
CITY BLDG MAINT SUPPLIES	-	500	500	500	500	0%
WATER/SEWER SYSTEM SUP	17,324	18,400	18,400	16,400	16,400	-11%
METERS/METER SUPPLIES	31,450	30,000	30,000	38,000	38,000	27%
PUMPING STATION SUPPLIES	34,381	37,000	37,000	37,000	37,000	0%
WATER/SEWER	8,824	3,200	3,200	12,000	12,000	275%
MATERIALS & SUPPLIES	115,336	114,800	114,800	128,400	128,400	12%
TELEPHONE/FAX	19,239	18,700	18,700	19,500	19,500	4%
ELECTRICITY	203,209	165,000	165,000	170,000	170,000	3%
HEATING OIL/GAS	544	500	500	600	600	20%
TRAINING/CONF/FOOD/TRAVEL	700	5,700	5,700	2,200	2,200	-61%
CONSULTING FEES	-	1,000	1,000	1,000	1,000	0%
CONTRACTUAL SERVICES	95,159	87,200	87,200	119,400	119,400	37%
GASOLINE	29,267	27,000	27,000	33,000	33,000	22%
MAINT EQUIP REPAIRS/MAINT	4,550	2,500	2,500	1,500	1,500	-40%
RADIO REPAIRS/MAINTENANCE	-	4,200	4,200	4,400	4,400	5%
ADMINISTRATIVE EXPENDITURES	352,668	311,800	311,800	351,600	351,600	13%
OPERATING EXPENDITURES	1,311,525	1,369,000	1,369,000	1,524,400	1,524,400	11%
TRUCKS - PURCHASE	41,322	520,100	640,100	605,000	605,000	16%
OTHER EQUIPMENT	-	-	30,000	18,600	18,600	100%
CONSTRUCTION - PURCHASE	914,423	1,171,000	4,394,000	2,078,500	2,078,500	77%
CAPITAL OUTLAY	955,745	1,691,100	5,064,100	2,702,100	2,702,100	60%
TOTAL EXPENDITURES	\$ 2,267,269	\$ 3,060,100	\$ 6,433,100	\$ 4,226,500	\$ 4,226,500	38%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	



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PUBLIC UTILITIES ELECTRIC

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

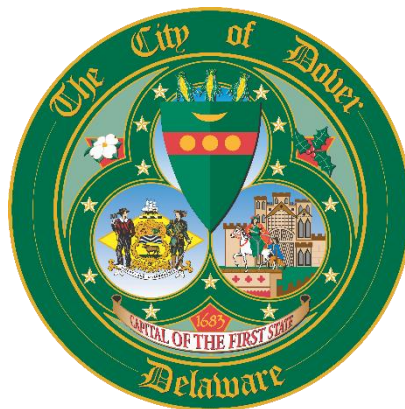
ELECTRIC GENERATION & POWER SUPPLY

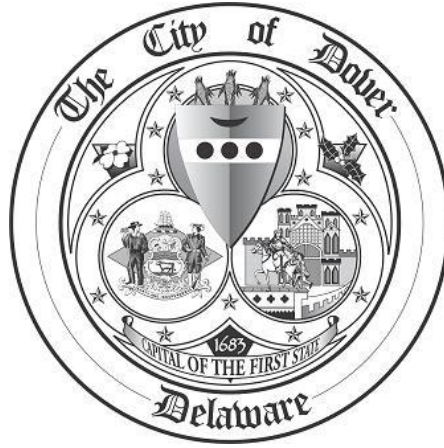
ELECTRIC ADMINISTRATION

ELECTRIC ENGINEERING

ELECTRIC TRANSMISSION & DISTRIBUTION

SYSTEM OPERATIONS

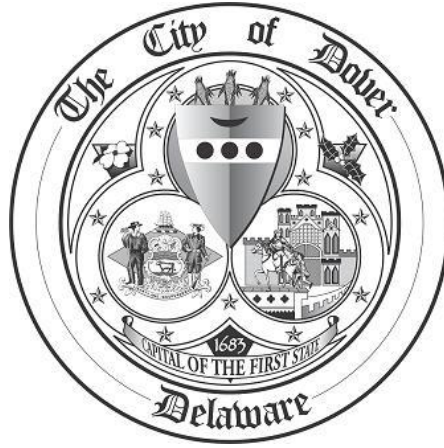




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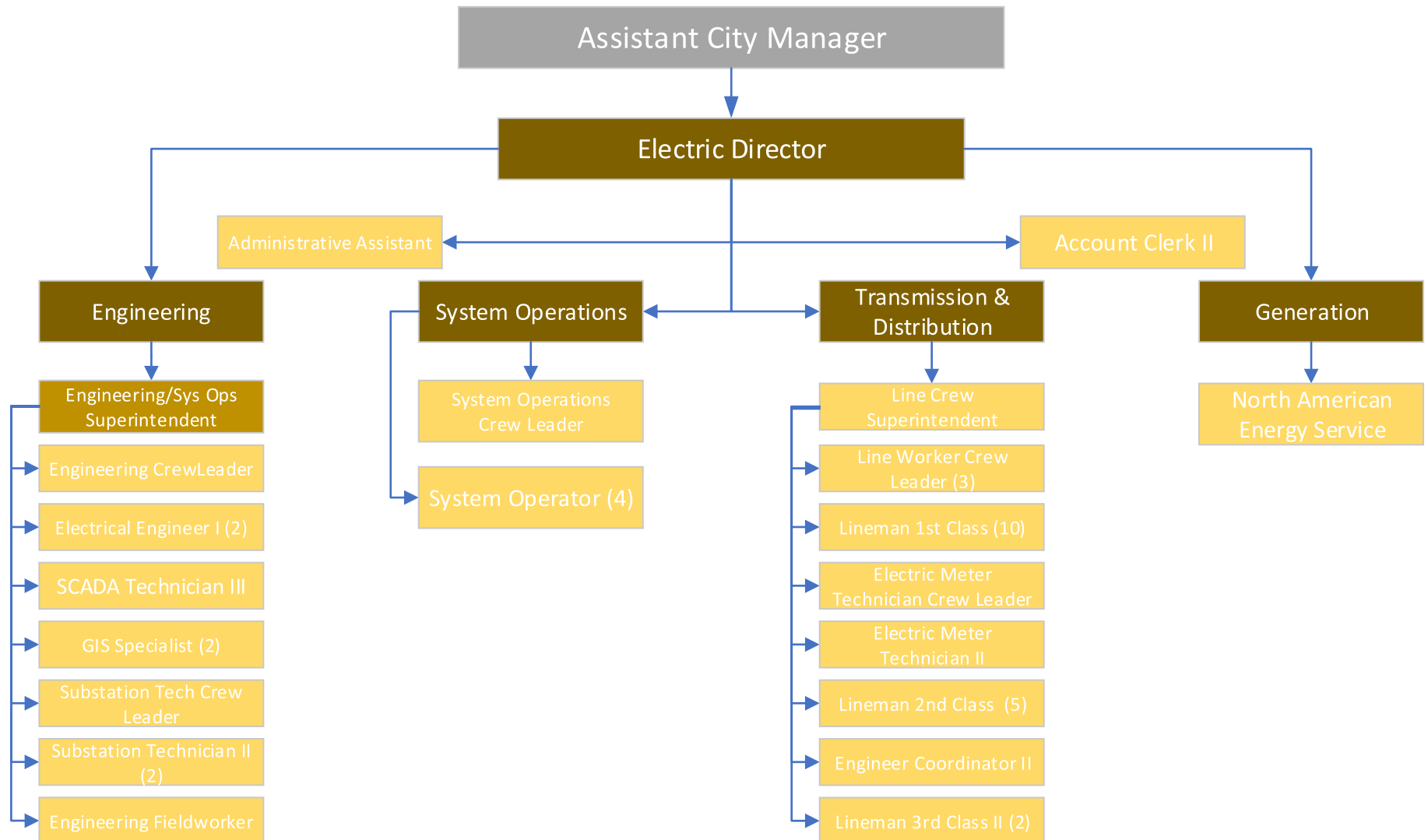
ELECTRIC FUND BUDGET REVIEW

Fiscal Year 2025-2026



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Electric Utility



Electric Engineering

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	1,463,095	1,626,600	1,626,600	1,682,600	1,682,600	3%
MATERIALS & SUPPLIES	73,492	93,500	93,500	132,000	132,000	41%
ADMINISTRATIVE EXPENDITURES	163,561	216,900	216,900	237,400	237,400	9%
OPERATING EXPENDITURES	1,700,148	1,937,000	1,937,000	2,052,000	2,052,000	6%
CAPITAL OUTLAY	4,663,817	3,986,000	3,986,000	12,964,000	5,964,000	50%
TOTAL EXPENDITURES	<u>\$ 6,363,965</u>	<u>\$ 5,923,000</u>	<u>\$ 5,923,000</u>	<u>\$ 15,016,000</u>	<u>\$ 8,016,000</u>	<u>35%</u>

Highlights:

One vacancy to fill in FY26 (additional GIS Specialist position converted from previous Electric Draftsman III position).

ELECTRIC ENGINEERING

410-42-26-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 1,038,784	\$ 1,129,000	\$ 1,129,000	\$ 1,152,400	\$ 1,152,400	2%
OVERTIME	20,057	16,800	16,800	17,200	17,200	2%
FICA TAXES	78,100	87,600	87,600	89,500	89,500	2%
HEALTH INSURANCE	139,760	202,000	202,000	205,300	205,300	2%
L I D INSURANCE	3,371	4,100	4,100	8,600	8,600	110%
WORKERS COMPENSATION	47,568	58,800	58,800	55,800	55,800	-5%
PENSION	125,367	117,100	117,100	142,500	142,500	22%
OPEB	10,089	11,200	11,200	11,300	11,300	1%
PERSONNEL COSTS	1,463,095	1,626,600	1,626,600	1,682,600	1,682,600	3%
UNIFORMS/UNIFORM ALLOW	4,794	7,700	7,700	9,000	9,000	17%
BOOKS	491	500	500	500	500	0%
SECURITY/SAFETY MATERIALS	9,906	8,500	8,500	20,200	20,200	138%
SMALL TOOLS	809	2,600	2,600	7,600	7,600	192%
COMPUTER SOFTWARE	32,232	37,900	37,900	62,700	62,700	65%
COMPUTER HARDWARE	290	11,300	11,300	7,000	7,000	-38%
ELEC MATERIALS/SUPPLIES	24,969	25,000	25,000	25,000	25,000	0%
MATERIALS & SUPPLIES	73,492	93,500	93,500	132,000	132,000	41%
TELEPHONE/FAX	8,259	7,000	7,000	12,000	12,000	71%
ELECTRICITY	2,075	2,000	2,000	2,000	2,000	0%
SUBSCRIPTIONS AND DUES		700	700	2,700	2,700	286%
TRAINING/CONF/FOOD/TRAVEL	2,641	11,500	11,500	22,500	22,500	96%
CONTRACTUAL SERVICES	97,891	118,300	118,300	120,800	120,800	2%
ENVIRONMENTAL EXPENSES	29,036	45,000	45,000	45,000	45,000	0%
GASOLINE	11,981	14,000	14,000	14,000	14,000	0%
OTHER EQUIP REPAIRS/MAINT	5,881	10,000	10,000	10,000	10,000	0%
RADIO REPAIRS/MAINTENANCE	5,798	8,400	8,400	8,400	8,400	0%
ADMINISTRATIVE EXPENDITURES	163,561	216,900	216,900	237,400	237,400	9%
OPERATING EXPENDITURES	1,700,148	1,937,000	1,937,000	2,052,000	2,052,000	6%
OTHER EQUIP - PURCHASE	51,771	45,000	614,900	95,000	95,000	111%
CONSTRUCTION - PURCHASE	3,500	30,000	30,000	41,000	41,000	37%
TRANSMISSION/SWITCHES	101,328	910,000	910,000	2,618,000	2,618,000	188%
DISTRIBUTION UPGRADES	1,275,552	871,000	877,800	10,210,000	3,210,000	269%
CAPITAL OUTLAY	4,663,817	3,986,000	7,485,500	12,964,000	5,964,000	50%
TOTAL EXPENDITURES	\$ 6,363,965	\$ 5,923,000	\$ 9,422,500	\$ 15,016,000	\$ 8,016,000	35%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	11.0	11.0	11.0	11.0	11.0	
BUDGETED PART-TIME POSITIONS	-	-	-	-	-	

Power Plant

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	801,042	669,000	669,000	693,600	693,600	4%
MATERIALS & SUPPLIES	20,049	49,200	49,200	46,200	46,200	-6%
ADMINISTRATIVE EXPENDITURES	1,300,445	1,578,600	1,578,600	1,499,800	1,499,800	-5%
OPERATING EXPENDITURES	2,121,536	2,296,800	2,296,800	2,239,600	2,239,600	-2%
CAPITAL OUTLAY	6,340,419	470,000	470,000	460,000	460,000	-2%
TOTAL EXPENDITURES	<u>\$ 8,461,955</u>	<u>\$ 2,766,800</u>	<u>\$ 2,766,800</u>	<u>\$ 2,699,600</u>	<u>\$ 2,699,600</u>	<u>-2%</u>

Highlights:

No significant changes to departmental budget in FY26.

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

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES & WAGES	\$ 643,227	\$ 503,400	\$ 503,400	\$ 520,800	\$ 520,800	3%
OVERTIME	1,624	12,000	12,000	12,000	12,000	0%
BURDEN @ 40%	156,190	153,600	153,600	160,800	160,800	5%
PERSONNEL COSTS	801,042	669,000	669,000	693,600	693,600	4%
OFFICE SUPPLIES/SUBSCRIPT	1,644	2,400	2,400	2,400	2,400	0%
MEDICAL SUPPLIES	245	1,000	1,000	1,000	1,000	0%
SECURITY/SAFETY MATERIALS	1,446	1,500	1,500	1,500	1,500	0%
SMALL TOOLS	545	1,000	1,000	1,000	1,000	0%
WATER TREATMENT CHEMICALS	10,291	18,000	18,000	18,000	18,000	0%
COMPUTER SOFTWARE	-	13,300	13,300	13,300	13,300	0%
CITY BUILDING MAINTENANCE	4,435	6,000	6,000	6,000	6,000	0%
WATER/SEWER	1,443	6,000	6,000	3,000	3,000	-50%
MATERIALS & SUPPLIES	20,049	49,200	49,200	46,200	46,200	-6%
OPERATOR INSURANCE	718,273	902,000	902,000	833,600	833,600	-8%
TELEPHONE	4,520	6,000	6,000	6,000	6,000	0%
POSTAGE	1,399	3,000	3,000	3,000	3,000	0%
ELECTRICITY	50,352	84,000	84,000	72,000	72,000	-14%
TRAINING/CONF/FOOD/TRAVEL	170	8,000	8,000	8,000	8,000	0%
CONTRACTUAL SERVICES	106,571	120,000	120,000	120,000	120,000	0%
ENVIRONMENT EXPENSES	56,076	72,000	72,000	72,000	72,000	0%
OPERATOR MANAGEMENT FEE	164,971	249,000	249,000	256,800	256,800	3%
HOME OFFICE LABOR	3,047	12,000	12,000	12,000	12,000	0%
RIGHT OF WAY/PERMITS	27,175	38,000	38,000	38,000	38,000	0%
GASOLINE	415	2,400	2,400	2,400	2,400	0%
OTHER EQUIPT/MAINTENANCE	9,901	16,000	16,000	12,000	12,000	-25%
RADIO REPAIRS/MAINTENANCE	-	2,200	2,200	-	-	-100%
CONTINUOUS EMISSIONS MONI	1,946	4,000	4,000	4,000	4,000	0%
FIRE PROTECTION SYSTEM	4,233	6,000	6,000	6,000	6,000	0%
COMBUSTION TURBINE MAINT	151,396	48,000	48,000	48,000	48,000	0%
POWER DISTRIBUTION SYSTEM	-	6,000	6,000	6,000	6,000	0%
ADMINISTRATIVE EXPENDITURES	1,300,445	1,578,600	1,578,600	1,499,800	1,499,800	-5%
OPERATING EXPENDITURES	2,121,536	2,296,800	2,296,800	2,239,600	2,239,600	-2%
CONSTRUCTION-PURCHASE	6,340,419	470,000	2,233,000	460,000	460,000	-2%
CAPITAL OUTLAY	6,340,419	470,000	2,233,000	460,000	460,000	-2%
TOTAL EXPENDITURES	\$ 8,461,955	\$ 2,766,800	\$ 4,529,800	\$ 2,699,600	\$ 2,699,600	-2%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	24.0	24.0	24.0	4.0	4.0	

Power Supply

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
65 SERIES TOTAL	717,002	801,800	801,800	829,900	829,900	4%
95 SERIES TOTAL	41,740,728	73,742,900	73,742,900	79,256,500	79,256,500	7%
98 SERIES TOTAL	-	191,300	191,300	28,500	28,500	-85%
TOTAL EXPENDITURES	<u>\$ 42,457,730</u>	<u>\$ 74,736,000</u>	<u>\$ 74,736,000</u>	<u>\$ 80,114,900</u>	<u>\$ 80,114,900</u>	<u>7%</u>

Highlights:

No significant changes to departmental budget in FY26.

POWER SUPPLY
410-42-81-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
CONTRACTUAL SERVICES	\$ 960	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0%
LEGAL EXPENSES	41,250	50,000	50,000	50,000	50,000	0%
OPERATOR/SUPPLY MGMT FEE	674,792	701,800	701,800	729,900	729,900	4%
65 SERIES TOTAL	717,002	801,800	801,800	829,900	829,900	4%
3RD PARTY HEDGE PURCHASES	23,246,439	24,945,600	24,945,600	26,631,500	26,631,500	7%
CAPACITY CHARGES	8,297,976	23,451,800	9,920,500	22,291,100	22,291,100	-5%
CAPACITY CREDITS	(2,779,711)	(10,404,300)	(10,404,300)	(9,336,100)	(9,336,100)	-10%
SOLAR POWER SUPPLY	2,765,102	3,700,800	3,700,800	3,361,200	3,361,200	-9%
SOLAR RENEWAL ENERGY CREDIT	360,223	381,900	381,900	375,100	375,100	-2%
RENEWABLE ENERGY CREDITS	-	6,429,200	6,429,200	6,465,100	6,465,100	1%
REGIONAL GREENHOUSE GAS	-	70,500	70,500	87,500	87,500	24%
PJM CHARGES - TRANS. & FEES	11,293,607	13,645,200	13,645,200	17,001,700	17,001,700	25%
PJM CHARGES - ENERGY	(304,046)	11,932,000	11,932,000	12,675,700	12,675,700	6%
PJM CREDITS	(1,026,515)	(262,800)	(262,800)	(188,000)	(188,000)	-28%
PJM SPOT MARKET ENERGY	(112,347)	(147,000.00)	(147,000)	(108,300)	(108,300)	-26%
95 SERIES TOTAL	41,740,728	73,742,900	60,211,600	79,256,500	79,256,500	7%
GAS FUEL		110,200	110,200	15,300	15,300	-86%
NO. 2 FUEL OIL		81,100	81,100	13,200	13,200	-84%
98 SERIES TOTAL	-	191,300	191,300	28,500	28,500	-85%
TOTAL EXPENDITURES	\$ 42,457,730	\$ 74,736,000	\$ 61,204,700	\$ 80,114,900	\$ 80,114,900	7%

Electric T&D

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	3,703,285	3,839,600	3,839,600	4,380,600	4,380,600	14%
MATERIALS & SUPPLIES	515,269	528,700	528,700	544,900	544,900	3%
ADMINISTRATIVE EXPENDITURES	668,058	836,800	836,800	811,300	811,300	-3%
OPERATING EXPENDITURES	4,886,611	5,205,100	5,205,100	5,736,800	5,736,800	10%
CAPITAL OUTLAY	2,060,304	3,090,000	3,090,000	2,600,000	2,400,000	-22%
TOTAL EXPENDITURES	<u>\$ 6,946,916</u>	<u>\$ 8,295,100</u>	<u>\$ 8,295,100</u>	<u>\$ 8,336,800</u>	<u>\$ 8,136,800</u>	<u>-2%</u>

Highlights:

One vacancy to be filled in Fy26.

Approved request to promote a 2nd Class Lineman to 1st Class Lineman.

ELECTRIC TRANSMISSION & DISTRIBUTION

410-42-82-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 2,378,232	\$ 2,476,300	\$ 2,476,300	\$ 2,678,200	\$ 2,678,200	8%
OVERTIME	180,543	172,900	172,900	188,100	188,100	9%
FICA TAXES	190,015	202,600	202,600	219,200	219,200	8%
HEALTH INSURANCE	297,519	374,800	374,800	376,200	376,200	0%
L I D INSURANCE	7,932	8,300	8,300	18,900	18,900	128%
WORKERS COMPENSATION	141,928	146,800	146,800	157,800	157,800	7%
PENSION	481,526	433,600	433,600	715,800	715,800	65%
OPEB	25,589	24,300	24,300	26,400	26,400	9%
PERSONNEL COSTS	3,703,285	3,839,600	3,839,600	4,380,600	4,380,600	14%
UNIFORMS/UNIFORM ALLOW	16,478	22,400	22,400	34,400	34,400	54%
SECURITY/SAFETY MATERIALS	77,745	31,000	31,000	41,200	41,200	33%
SMALL TOOLS	21,463	28,000	28,000	25,000	25,000	-11%
COMPUTER HARDWARE	43	6,000	6,000	3,000	3,000	-50%
METERS/METER SUPPLIES	44,304	46,500	46,500	46,500	46,500	0%
WATER/SEWER	338	1,500	1,500	1,500	1,500	0%
ELEC MATERIALS/SUPPLIES	354,898	393,300	393,300	393,300	393,300	0%
MATERIALS & SUPPLIES	515,269	528,700	528,700	544,900	544,900	3%
TELEPHONE/FAX	13,733	11,800	11,800	11,800	11,800	0%
ELECTRICITY	2,500	2,500	2,500	2,500	2,500	0%
HEATING OIL/GAS	4,797	6,000	6,000	6,000	6,000	0%
INSURANCE	2,175	20,000	20,000	20,000	20,000	0%
TRAINING/CONF/FOOD/TRAVEL	28,999	42,000	42,000	20,000	20,000	-52%
CONTRACTUAL SERVICES	475,734	575,000	575,000	575,000	575,000	0%
ENVIRONMENTAL EXPENSES	4,267	28,000	28,000	28,000	28,000	0%
RIGHT OF WAY	5,955	6,000	6,000	6,000	6,000	0%
GASOLINE	52,706	65,000	65,000	65,000	65,000	0%
TRUCK REPAIRS/MAINTENANCE	34,573	40,000	40,000	40,000	40,000	0%
OTHER EQUIP REPAIRS/MAINT	31,282	30,000	30,000	26,000	26,000	-13%
RADIO REPAIRS/MAINTENANCE	11,336	10,500	10,500	11,000	11,000	5%
ADMINISTRATIVE EXPENDITURES	668,057.73	836,800	836,800	811,300	811,300	-3%
OPERATING EXPENDITURES	4,886,611	5,205,100	5,205,100	5,736,800	5,736,800	10%
TRUCKS - PURCHASE	186,578	460,000	808,800	200,000	-	-100%
UG TRANSFORMERS	241,677	1,000,000	900,000	1,000,000	1,000,000	0%
UG CONDUCTORS/DEVICES	1,111,957	900,000	1,100,000	900,000	900,000	0%
METERS	86,884	535,000	435,000	500,000	500,000	-7%
CAPITAL OUTLAY	2,060,304	3,090,000	3,905,400	2,600,000	2,400,000	-22%
TOTAL EXPENDITURES	\$ 6,946,916	\$ 8,295,100	\$ 9,110,500	\$ 8,336,800	\$ 8,136,800	-2%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS	24.0	24.0	24.0	24.0	24.0	

Electric Administration

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	367,685	347,800	347,800	433,100	433,100	25%
MATERIALS & SUPPLIES	114,300	213,400	213,400	212,100	212,300	-1%
ADMINISTRATIVE EXPENDITURES	418,467	567,900	567,900	510,500	510,500	-10%
OPERATING EXPENDITURES	900,452	1,129,100	1,129,100	1,155,700	1,155,900	2%
CAPITAL OUTLAY	1,437,500	-	-	60,000	60,000	100%
TOTAL EXPENDITURES	<u>\$ 2,337,952</u>	<u>\$ 1,129,100</u>	<u>\$ 1,129,100</u>	<u>\$ 1,215,700</u>	<u>\$ 1,215,900</u>	<u>8%</u>

Highlights:

Budgeted overlap for training of new Administrative Assistant.

ELECTRIC ADMINISTRATION

410-42-84-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 244,239	\$ 256,100	\$ 256,100	\$ 293,800	\$ 293,800	15%
FICA TAXES	18,387	19,600	19,600	22,500	22,500	15%
HEALTH INSURANCE	20,155	25,900	25,900	37,300	37,300	44%
L I D INSURANCE	1,299	1,500	1,500	2,600	2,600	73%
WORKERS COMPENSATION	1,134	800	800	1,000	1,000	25%
PENSION	79,584	41,300	41,300	73,000	73,000	77%
OPEB	2,447	2,600	2,600	2,900	2,900	12%
PERSONNEL COSTS	367,685	347,800	347,800	433,100	433,100	25%
OFFICE SUPPLIES	568	1,000	1,000	2,000	2,200	120%
PRINTING AND DUPLICATING	4,880	6,500	6,500	6,500	6,500	0%
MEDICAL SUP & PHYSICALS	300	300	300	300	300	0%
COMPUTER HARDWARE	-	2,000	2,000	1,500	1,500	-25%
CITY BLDG MAINT SUPPLIES	107,400	200,000	200,000	200,000	200,000	0%
WATER/SEWER	1,152	1,100	1,100	1,800	1,800	64%
MATERIALS & SUPPLIES	114,300	213,400	213,400	212,100	212,300	-1%
TELEPHONE/FAX	6,414	4,200	4,200	9,200	9,200	119%
ELECTRICITY	22,936	19,000	19,000	24,000	24,000	26%
SUBSCRIPTIONS AND DUES	85,982	135,400	135,400	92,000	92,000	-32%
TRAINING/CONF/FOOD/TRAVEL	1,497	4,000	4,000	3,000	3,000	-25%
CONTRACTUAL SERVICES	297,296	400,000	400,000	366,500	366,500	-8%
LEGAL EXPENSES	-	-	-	10,000	10,000	100%
COMMUNITY RELATIONS EXP	4,342	5,000	5,000	5,500	5,500	10%
GASOLINE	-	300	300	300	300	0%
ADMINISTRATIVE EXPENDITURES	418,467	567,900	567,900	510,500	510,500	-10%
OPERATING EXPENDITURES	900,452	1,129,100	1,129,100	1,155,700	1,155,900	2%
CONSTRUCTION - PURCHASE	1,437,500	-	1,078,600	60,000	60,000	100%
CAPITAL OUTLAY	1,437,500	-	1,078,600	60,000	60,000	100%
TOTAL EXPENDITURES	\$ 2,337,952	\$ 1,129,100	\$ 2,207,700	\$ 1,215,700	\$ 1,215,900	8%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS		3.0	3.0	3.0	3.0	

Electric Meter Reading

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	524,193	484,800	484,800	523,100	523,100	8%
MATERIALS & SUPPLIES	10,581	20,200	20,200	21,500	21,500	6%
ADMINISTRATIVE EXPENDITURES	18,310.72	24,800	24,800	24,800	24,800	0%
OPERATING EXPENDITURES	553,085	529,800	529,800	569,400	569,400	7%
CAPITAL OUTLAY	-	-	-	50,800	50,800	100%
TOTAL EXPENDITURES	<u>\$ 553,085</u>	<u>\$ 529,800</u>	<u>\$ 529,800</u>	<u>\$ 620,200</u>	<u>\$ 620,200</u>	<u>17%</u>

Highlights:

Approved promotion of Field Service Representative I to Field Representative II.

METER READING 410-42-85-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 267,741	\$ 292,600	\$ 292,600	\$ 284,300	\$ 284,300	-3%
OVERTIME	16,400	16,400	16,400	26,400	26,400	61%
FICA TAXES	20,765	23,600	23,600	23,800	23,800	1%
HEALTH INSURANCE	51,385	72,500	72,500	89,600	89,600	24%
L I D INSURANCE	1,027	1,200	1,200	2,200	2,200	83%
WORKERS COMPENSATION	15,785	16,700	16,700	16,900	16,900	1%
PENSION	148,255	59,100	59,100	77,300	77,300	31%
OPEB	2,835	2,700	2,700	2,600	2,600	-4%
PERSONNEL COSTS	524,193	484,800	484,800	523,100	523,100	8%
UNIFORMS/UNIFORM ALLOW	5,657	9,700	9,700	9,700	9,700	0%
SECURITY/SAFETY MATERIALS	-	100	100	100	100	0%
SMALL TOOLS	1,355	4,400	4,400	4,400	4,400	0%
COMPUTER HARDWARE	-	500	500	500	500	0%
METER READING SUPPLIES	3,569	5,500	5,500	6,800	6,800	24%
MATERIALS & SUPPLIES	10,581	20,200	20,200	21,500	21,500	6%
TELEPHONE/FAX	2,863	2,800	2,800	2,800	2,800	0%
TRAINING/CONF/FOOD/TRAVEL	250	500	500	500	500	0%
GASOLINE	9,502	11,000	11,000	11,000	11,000	0%
AUTO REPAIRS/MAINTENANCE	-	4,000	4,000	4,000	4,000	0%
OTHER EQUIP REPAIRS/MAINT	4,786	5,000	5,000	5,000	5,000	0%
RADIO REPAIRS/MAINTENANCE	910	1,500	1,500	1,500	1,500	0%
ADMINISTRATIVE EXPENDITURES	18,310.72	24,800	24,800	24,800	24,800	0%
OPERATING EXPENDITURES	553,085	529,800	529,800	569,400	569,400	7%
OTHER EQUIP - PURCHASE	-	-	-	50,800	50,800	100%
CAPITAL OUTLAY	-	-	-	50,800	50,800	100%
TOTAL EXPENDITURES	\$ 553,085	\$ 529,800	\$ 529,800	\$ 620,200	\$ 620,200	17%
PERSONNEL						
BUDGETED FULL-TIME POSITIONS		4.0	4.0	4.0	4.0	
BUDGETED PART-TIME POSITIONS		-	-	-	-	

Electric System operations

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
PERSONNEL COSTS	960,121	1,067,500	1,067,500	1,159,400	1,159,400	9%
TOTAL EXPENDITURES	960,120.67	\$ 1,067,500	\$ 1,067,500	\$ 1,159,400	\$ 1,159,400	9%

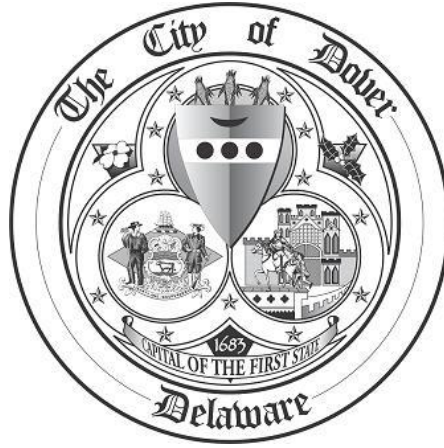
Highlights:

No significant changes in departmental budget.

SYSTEM OPERATIONS

410-42-86-99-000

DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 REVISED	2025-2026 REQUESTED	2025-2026 APPROVED	% CHANGE
SALARIES	\$ 563,886	\$ 602,500	\$ 602,500	\$ 630,100	\$ 630,100	5%
OVERTIME	114,431	151,100	151,100	149,600	149,600	-1%
FICA TAXES	50,225	57,700	57,700	59,700	59,700	3%
HEALTH INSURANCE	88,191	112,600	112,600	117,400	117,400	4%
L I D INSURANCE	1,864	2,100	2,100	4,400	4,400	110%
WORKERS COMPENSATION	37,579	41,800	41,800	43,200	43,200	3%
PENSION	97,162	93,700	93,700	148,800	148,800	59%
OPEB	6,783	6,000	6,000	6,200	6,200	3%
PERSONNEL COSTS	960,121	1,067,500	1,067,500	1,159,400	1,159,400	9%
TOTAL EXPENDITURES	960,120.67	\$ 1,067,500	\$ 1,067,500	\$ 1,159,400	\$ 1,159,400	9%
PERSONNEL						
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

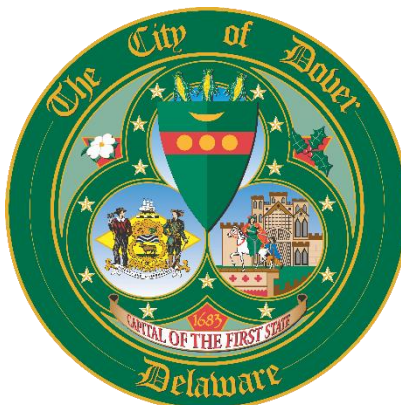
LODGING TAX

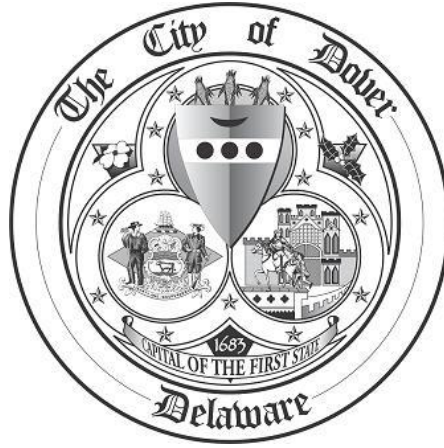
AMERICAN RESCUE PLAN ACT (ARPA) FUND

ECONOMIC & COMMUNITY DEVELOPMENT

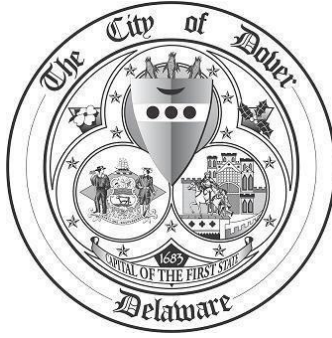
AMBULANCE SERVICE

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 FUNDCASH RECEIPTS

	2023/2024	2024/25			\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	FY26 VS FY25 BUDGET	FY26 VS FY25 VS
BEGINNING BALANCE	-	100	100	100	-	0.0%
STATE GRANT	790,827	750,000	750,000	750,000	-	0.0%
INTEREST EARNED	5,967	-	9,900	-	-	0.0%
TOTALS	796,794	750,100	760,000	750,100	-	0.0%

BUDGET SUMMARY

	2023/2024	ORIGINAL	2024/25	2025/2026	FY26 VS	FY26 VS
TRANSFER TO GENERAL FUND	796,794	750,000	759,900	750,000	-	0.0%
TRANSFER TO GOVT CAPITAL FUND	-	-	-	-	-	0.0%
CURRENT YEAR BALANCE	-	100	100	100	-	0.0%
TOTALS	796,794	750,100	760,000	750,100	-	0.0%

ELECTRIC RED LIGHT PROGRAM

	<u>CASH RECEIPTS</u>				\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
	2023/2024	2024/25	2024/25	2025/2026		
	ACTUAL	ORIGINAL BUDGET	PROJECTED	RECOMMENDED		
BEGINNING BALANCE	100	100	100	100	-	0.0%
POLICE FINES	54,507	50,000	50,000	50,000	-	0.0%
TOTALS	54,607	50,100	50,100	50,100	-	0.0%

	<u>BUDGET SUMMARY</u>					
	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY25 BUDGET	FY25 VS
CURRENT YEAR BALANCE	100	100	100	100	-	0.0%
TOTALS	54,607	50,100	50,100	50,100	-	0.0%

202 - REALTY TRANSFER TAX

CASH RECEIPTS

	2023/2024	2024/25	2024/25	2025/2026	\$ DIFFERENCE	% CHG
	ACTUAL	ORIGINAL	PROJECTED	RECOMMENDED	FY26 VS	FY26 VS
		BUDGET			FY25 BUDGET	FY25 VS
BEGINNING BALANCE	-	-	-	-	-	0.0%
REALTY TRANSFER TAXES	2,330,570	2,000,000	2,300,000	2,000,000	-	0.0%
INTEREST EARNED	4,307	-	4,200	-	-	0.0%
TOTALS	2,334,876	2,000,000	2,304,200	2,000,000	-	0.0%

BUDGET SUMMARY

	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY25 BUDGET	FY25 VS
TRANSFER TO GENERAL FUND	2,334,876	2,000,000	2,304,200	2,000,000	-	0.0%
CURRENT YEAR BALANCE	-	-	-	-	-	0.0%
TOTALS	2,334,876	2,000,000	2,304,200	2,000,000	-	0.0%

203 - COMMUNITY TRANSPORTATION IMPROVEMENT FUNDOPERATING REVENUES

	2023/2024 ACTUAL	2024/25 BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
PRIOR YEAR BALANCE	70,115	114,500	681,500	528,000	413,500	361.1%
GRANTS REVENUE	-	40,000	186,700	-	(40,000)	-100.0%
INTEREST INCOME	7,765	-	-	-	-	0.0%
TOTALS	77,880	154,500	868,200	528,000	373,500	241.7%

OPERATING EXPENSES

	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY25 BUDGET	CHANGE
PROGRAM EXP. CITY APPROPRIATED	-	-	-	-	-	0.0%
OPERATING TRANSFERS - OUT	-	-	-	-	-	0.0%
CURRENT YEAR BALANCE	(258,275)	114,500	-	-	(114,500)	-100.0%
TOTALS	77,880	154,500	868,200	528,000	373,500	241.7%

204 - SUBSTANCE ABUSE PREVENTION PROGRAMOPERATING REVENUES

	2023/2024 ACTUAL	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
PRIOR YEAR BALANCE	43,429	9,200	51,210	51,210	42,010	456.6%
GRANTS REVENUE	40,000	40,000	40,000	45,000	5,000	12.5%
RECREATION REVENUE	45,195	33,000	33,000	45,000	12,000	36.4%
TOTALS	128,624	82,200	124,210	141,210	59,010	71.8%

OPERATING EXPENSES

	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY25 BUDGET	CHANGE
PROGRAM EXPENSES/SUPPLIES	41,078	30,000	30,000	45,000	15,000	50.0%
				28,810		
CURRENT YEAR BALANCE	51,210	9,200	51,210	38,010	28,810	313.2%
TOTALS	128,624	82,200	124,210	170,020	87,820	106.8%

205 - LIBRARY GRANTOPERATING REVENUES

	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	\$ CHANGE
PRIOR YEAR BALANCE	166,240	-	159,917	-	-	0.0%
STATE GRANT	381,603	381,603	396,939	397,400	15,797	4.1%
FEDERAL GRANT	3,452	3,738	3,738	3,750	12	0.3%
OTHER GRANTS	-	-	-	-	-	0.0%
TOTALS	551,295	385,341	560,594	401,150	15,809	4.1%

OPERATING EXPENSES

	2023/2024	ORIGINAL	2024/25	2025/2026	FY26 VS	\$
FURNITURE/FIXTURES	50,213	15,003	90,256	30,800	15,797	105.3%
OFFICE SUPPLIES	22,905	30,000	30,000	30,000	-	0.0%
PRINTING AND DUPLICATING	2,582	10,000	10,000	10,000	-	0.0%
PROGRAM EXPENSES/SUPPLIES	29,045	37,000	37,000	37,000	-	0.0%
BOOKS	140,518	145,000	155,000	145,000	-	0.0%
COMPUTER SOFTWARE	3,899	6,000	6,000	6,000	-	0.0%
COMPUTER HARDWARE	32,347	30,000	50,000	30,000	-	0.0%
FED GRANT PROG EXP	-	-	-	-	-	0.0%
AUDIO VISUAL SUPPLIES	76,264	85,000	95,000	85,000	-	0.0%
POSTAGE	79	100	100	100	-	0.0%
ADVERTISEMENT	8,911	10,000	10,000	10,000	-	0.0%
TRAINING/CONF/FOOD/TRAV	7,812	5,000	15,000	5,000	-	0.0%
CONSULTING FEES	-	-	-	-	-	0.0%
CONTRACTUAL SERVICES	-	-	50,000	-	-	0.0%
OFF EQP/REPAIRS & MAINT	661	2,000	2,000	2,000	-	0.0%
OTHER EQUIP - PURCHASE	-	-	-	-	-	0.0%
OTHER EQUIP - LEASE	4,847	6,000	6,000	6,000	-	0.0%
STATE GRANT PROG EXP	-	500	500	500	-	0.0%
SUBTOTAL EXPENSES STATE GRANTS	380,083	381,603	556,856	397,400	15,797	4.1%
FEDERAL GRANTS						
PROGRAM EXPENSES/SUPPLIES	3,452	3,738	3,738	3,750	12	0.3%
SUBTOTAL EXPENSES FEDERAL GRANTS	3,452	3,738	3,738	3,750	12	0.3%
GRAND TOTAL EXPENSES	383,535	385,341	560,594	401,150	15,809	4.1%
CURRENT YEAR BALANCE	167,760	-	-	-	-	0.0%
TOTALS	551,295	385,341	560,594	401,150	15,809	4.1%

206 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)OPERATING REVENUES

	2023/2024 ACTUAL	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET % CHANGE	
PRIOR YEAR BALANCE CDBG	1,141	-	339,365	-	-	0.0%
CDBG GRANTS RECEIVED	288,802	309,594	309,594	318,000	8,406	2.7%
MISC. REVENUE	26,000	-	-	-	-	0.0%
TOTALS	315,943	309,594	648,959	318,000	8,406	2.7%

	2024/25				\$ DIFFERENCE	
Prior year Closing cost/down payment program	10,837	-	90,516	-	-	0.0%
Prior year Dover Interfaith Ministry	67,309	-	12,360	-	-	0.0%
Prior year Ncall Research Inc.	-	-	-	-	-	0.0%
Prior year Connection Supp Program	-	-	-	-	-	0.0%
Prior year MHDC emergency home repair	28,200	-	99,399	-	-	0.0%
Prior year House of Hope	7,220	-	23,077	-	-	0.0%
Prior year DIMH & Central DE Housing Collaborative	-	-	-	-	-	0.0%
Prior year Habitat for Humanity	-	-	-	-	-	0.0%
Prior year Milford housing H/O rehab	46,838	-	71,115	-	-	0.0%
Prior year Central Delaware Housing Collab	-	-	-	-	-	0.0%
Prior year admin expense	40,690	-	82,899	-	-	0.0%
Prior year Cares Act COVID-19	23,651	-	-	-	-	0.0%
Current year closing cost/down payment program	32,903	106,235	106,235	80,000	(26,235)	-24.7%
Current year Connection Comm Supp program	-	-	-	-	-	0.0%
Current year Dover Interfaith Ministry	-	15,000	15,000	-	(15,000)	-100.0%
Current year Ncall Research Inc.	-	-	-	-	-	0.0%
Current year MHDC emergency home repair	-	-	-	25,000	25,000	0.0%
Current year Habitat for Humanity	-	-	-	25,000	25,000	0.0%
Current year MHDC homeowner rehab.	-	40,000	-	35,000	(5,000)	-12.5%
Current year House of Hope	10,998	31,440	31,440	-	(31,440)	-100.0%
Current year Milford housing H/O rehab	523	55,000	55,000	-	(55,000)	-100.0%
Current year DIMH & Central DE Housing Collaborative	13,104	-	-	-	-	0.0%
Current year Cares Act COVID-19	-	-	-	-	-	0.0%
Current year Cares Act Hotel Voucher	-	-	-	-	-	0.0%
Current year Central Delaware Housing Collab	-	-	-	40,000	40,000	0.0%
Current year People's Community Center	-	-	-	62,700	62,700	0.0%
Current year admin expense	10,529	61,919	61,919	50,300	(11,619)	-18.8%
CURRENT YEAR BALANCE CDBG	23,141	-	-	-	-	0.0%
TOTALS	341,943	309,594	648,959	318,000	8,406	2.7%

207 - POLICE GRANTSOPERATING REVENUES

	2023/2024 ACTUAL	2024/25 ORIGINAL APPROVED	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	\$ CHANGE
PRIOR YEAR BALANCE	4,412	1,063,200	2,318,700	-	(1,063,200)	-100.0%
GRANTS RECEIVED	807,481	619,400	619,400	585,900	(33,500)	-5.4%
INTEREST INCOME	25,408	-	-	-	-	0.0%
TOTALS	837,301	1,682,600	2,938,100	585,900	(1,096,700)	-65.2%

OPERATING EXPENSES

	ACTUAL	APPROVED	PROJECTED	RECOMMENDED	FY20 BUDGET	CHANGE
GRANT FUNDED SALARIES	66,259	-	-	-	-	0.0%
GRANT FUNDED FICA	-	-	-	-	-	0.0%
GRANT FUNDED W/COMP	-	-	-	-	-	0.0%
MATERIALS AND SUPPLIES						
FURNITURE & FIXTURES	-	-	-	-	-	0.0%
PROGRAM EXPENSE	308,589	785,000	1,421,100	-	(785,000)	-100.0%
OFFICE & COMPUTER SUPP	-	-	-	-	-	0.0%
PHOTO EQUIPT & SUPPLIES	-	-	-	-	-	0.0%
POLICE EQUIPT & PROG SUPP	-	-	-	-	-	0.0%
ADMINISTRATIVE EXPENDITURES						
CELL PHONE CHARGES	-	-	-	-	-	0.0%
TRAINING	18,720	20,000	20,000	-	(20,000)	-100.0%
AUDIT FEES	-	-	-	-	-	0.0%
CONTRACTUAL SERVICES	383,175	-	739,000	-	-	0.0%
VEHICLE MAINT & EQUIPT	-	-	-	-	-	0.0%
CAPITAL OUTLAY						
VEHICLE PURCHASE	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	776,743	805,000	2,180,100	-	(805,000)	-100.0%
OTHER FINANCING USES						
OPERATING TRANSFERS-OUT	763,810	379,400	758,000	765,000	385,600	101.6%
TOTAL FINANCING USES	763,810	379,400	758,000	765,000	385,600	101.6%
CURRENT YEAR BALANCE	(703,252)	498,200	-	(179,100)	(677,300)	-135.9%
TOTALS	837,301	1,682,600	2,938,100	585,900	(1,096,700)	-65.2%

THE ABOVE BUDGET INCLUDES THE POLICE GRANTS FUND, USDOJ BYRNE
GRANTS FUND AS WELL AS THE OTHER FEDERAL POLICE GRANTS FUND.

209 - POLICE GRANTSOPERATING REVENUES

	2024/25			2025/2026 RECOMMENDED	\$ DIFFERENCE	
	2023/2024 ACTUAL	ORIGINAL APPROVED	2024/25 PROJECTED		FY26 VS FY25 BUDGET	\$ CHANGE
PRIOR YEAR BALANCE	203,026	-	185,713	-	-	0.0%
GRANTS RECEIVED	370,178	390,000	780,000	339,700	(50,300)	-12.9%
INTEREST INCOME	-	-	-	-	-	0.0%
TOTALS	573,204	390,000	965,713	339,700	(50,300)	-12.9%

OPERATING EXPENSES

	ACTUAL	APPROVED	PROJECTED	RECOMMENDED	FY25 BUDGET	CHANGE
CADET PROGRAM SALARIES	-	-	-	-	-	0.0%
CADET PROGRAM FICA	-	-	-	-	-	0.0%
CADET PROGRAM W/COMP	-	-	-	-	-	0.0%
MATERIALS AND SUPPLIES						
FURNITURE & FIXTURES	-				-	0.0%
OFFICE & COMPUTER SUPP					-	0.0%
PHOTO EQUIPT & SUPPLIES					-	0.0%
POLICE EQUIPT & PROG SUPP	305,473	342,500	170,000	110,600	(231,900)	-67.7%
ADMINISTRATIVE EXPENDITURES						
CONTRACTUAL SERVICES	6,959	-	-	-	-	0.0%
TOTAL EXPENDITURES	312,433	342,500	170,000	110,600	(231,900)	-67.7%
OTHER FINANCING USES						
OPERATING TRANSFERS-OUT	75,058	47,500	12,000	50,000	2,500	5.3%
TOTAL FINANCING USES	75,058	47,500	12,000	50,000	2,500	5.3%
CURRENT YEAR BALANCE	185,713	-	783,713	179,100	179,100	0.0%
TOTALS	573,204	390,000	965,713	339,700	(50,300)	-12.9%

208 - LODGING TAXCASH RECEIPTS

	2023/2024 ACTUAL	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHG FY26 VS FY25 VS
BEGINNING BALANCE	-	-	-	-	-	0.0%
LODGING TAXES	443,995	1,000,000	1,000,000	1,000,000	-	0.0%
TOTALS	443,995	1,000,000	1,000,000	1,000,000	-	0.0%

BUDGET SUMMARY

	ACTUAL	BUDGET	PROJECTED	RECOMMENDED	FY25 BUDGET	FY25 VS
TRF TO GOV'T CAPITAL PRJCTS (101)	443,995	500,000	500,000	500,000	-	0.0%
TRF TO GOV'T OPERATING FUND (100)	-	500,000	500,000	500,000	-	0.0%
CURRENT YEAR BALANCE	-	-	-	-	-	0.0%
TOTALS	443,995	1,000,000	1,000,000	1,000,000	-	0.0%

210 - AMERICAN RESCUE PLAN ACT FUNDOPERATING REVENUES

	2023/2024 ACTUAL	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
PRIOR YEAR BALANCE	2,417,074	2,864,200	-	(2,417,074)	-200.0%
INTEREST INCOME	138,907	75,000	-	(138,907)	-200.0%
TOTALS	2,555,981	2,939,200	-	(2,555,981)	0.0%

OPERATING EXPENSES

	APPROVED	PROJECTED	RECOMMENDED	FY25 BUDGET	CHANGE
CONSTRUCTION	2,616,091	1,401,000	-	(2,616,091)	0.0%
OPERATING TRANSFERS - OUT	-	-	-	-	0.0%
CURRENT YEAR BALANCE	(582,113)	348,500	-	582,113	0.0%
TOTALS	2,555,981	2,939,200	-	1,809,600	0.0%

211 - ECONOMIC & COMMUNITY DEVELOPMENTOPERATING REVENUES

	2023/2024 ORIGINAL APPROVED	2024/2025 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
PRIOR YEAR BALANCE	734,000	734,000	713,900	(20,100)	-102.7%
MISC RECEIPTS	-	24,000	-	-	
TOTALS	734,000	758,000	713,900	(20,100)	0.0%

OPERATING EXPENSES

	ORIGINAL	2024/2025	2025/2026	FY26 VS	%
PROGRAM EXPENSE	-	44,100	-	-	0.0%
CURRENT YEAR BALANCE	734,000	713,900	713,900	(20,100)	0.0%
TOTALS	734,000	713,900	713,900	(20,100)	0.0%

212 -AMBULANCE SERVICEOPERATING REVENUES

	2023/2024 ORIGINAL APPROVED	2024/25 RECOMMENDED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
PRIOR YEAR BALANCE	-	-	-	-	0.0%
AMBULANCE REVENUE	-	850,000	850,000	850,000	0.0%
INTEREST INCOME	-	-	-	-	0.0%
TOTALS	-	850,000	850,000	850,000	0.0%

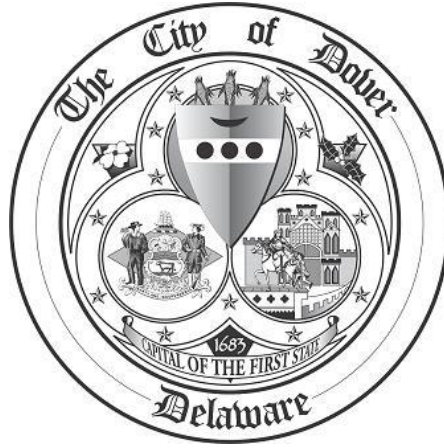
OPERATING EXPENSES

	APPROVED	RECOMMENDED	RECOMMENDED	FY25 BUDGET	CHANGE
TRANSFER TO RESERVE	-	250,000	250,000	250,000	0.0%
CURRENT YEAR BALANCE	-	850,000	850,000	850,000	0.0%
TOTALS	-	850,000	850,000	850,000	0.0%

600 - WORKER'S COMPENSATION FUNDOPERATING REVENUES

	2023/2024 ACTUAL	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
BEGINNING BALANCE	4,469,902	4,138,000	5,424,683	6,449,683	2,311,683	55.9%
INTEREST INCOME	158,837	120,000	200,000	200,000	80,000	66.7%
PREMIUM FROM CITY	1,288,194	1,144,000	1,300,000	1,352,000	208,000	18.2%
TOTALS	5,916,932	5,402,000	6,924,683	8,001,683	2,599,683	48.1%

	2023/2024 ACTUAL	2024/25 ORIGINAL BUDGET	2024/25 PROJECTED	2025/2026 RECOMMENDED	\$ DIFFERENCE FY26 VS FY25 BUDGET	% CHANGE
OFFICE SUPPLIES			-			0.0%
PRINTING DUPLICATING			-			0.0%
PROGRAM EXPENSE - CLAIMS	215,632	300,000	140,000	300,000	-	0.0%
INSURANCE	225,412	200,000	280,000	300,000	100,000	50.0%
STATE OF DEL - SELF INSURANCE TAX	16,773	30,000	32,000	30,000	-	0.0%
CONTRACTUAL SERVICES	34,433	35,000	23,000	30,000	(5,000)	-14.3%
TOTAL EXPENSES	492,249	565,000	475,000	660,000	90,000	16.8%
CURRENT YEAR BALANCE	5,424,683	4,837,000	6,449,683	7,341,683	2,504,683	51.8%
TOTALS	5,916,932	5,402,000	6,924,683	8,001,683	2,599,683	48.1%



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