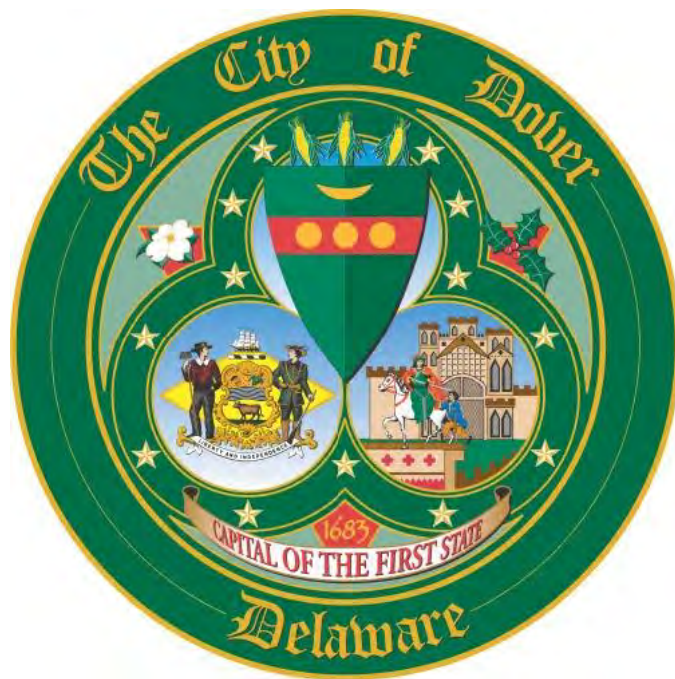
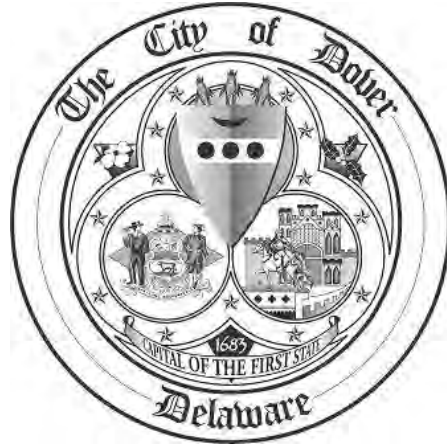


CITY OF DOVER
DRAFT ANNUAL
OPERATING BUDGET
FISCAL YEAR 2026-2027



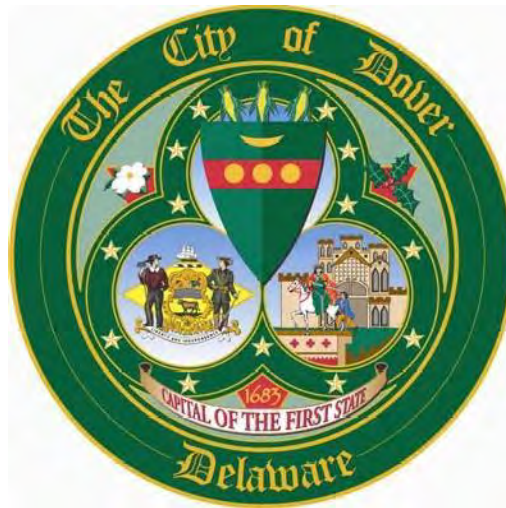
With Capital Investment Program for
Budget Years FY2027 – FY2031



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CITY OF DOVER DRAFT ANNUAL OPERATING BUDGET

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



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

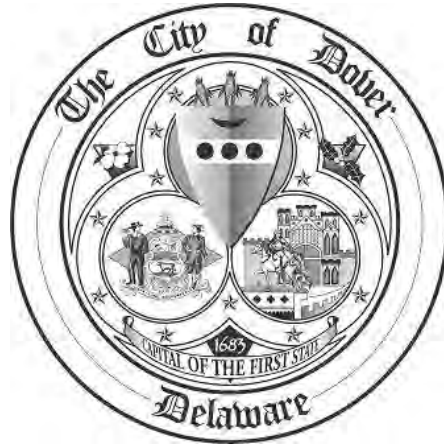
Published by:
The City **Manager's** Office
Sharon J. Duca, P.E., Acting City Manager



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CITY OF DOVER VISION

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



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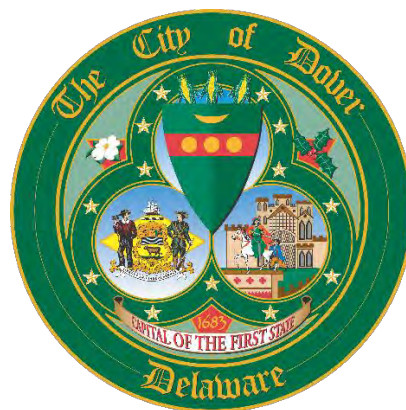
INTRODUCTION

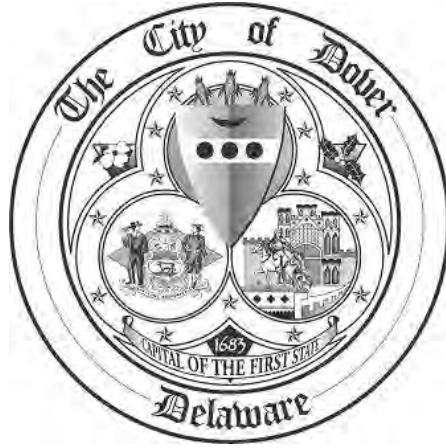
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

*CITY **MANAGER'S** LETTER*

HOW TO USE THIS BUDGET

OPERATIONAL STRUCTURE





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May 12, 2026

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

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

Dear Honorable Mayor and Members of City Council:

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

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

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

FY27 Requested Budget

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

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

- City of Dover Code of Ordinances, PART I – CHARTER AND RELATED LAWS, Subpart A – CHARTER, ARTICLE IV. – FINANCIAL AFFAIRS, Sec. 44. – Annual budget.: *The total of proposed expenditures shall not exceed the total of anticipated income.*
- City of Dover Financial Policies, Expenditure Policy: *The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures, less capital transfers, for each fund. The Beginning Budget Balance will not be considered a revenue source.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – General Fund: *The City will strive to maintain a minimum Budget Balance, of at least 8% and no greater than 12% of the current year operating revenues for the General Fund, excluding the carry forward balance.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – Water Fund: *The City will strive to maintain a minimum Budget Balance, of at least 8% and no greater than 17% (two months) of the current year operating revenues for the Water Utility Fund, excluding the carry forward balance.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – Wastewater Fund: *The City will strive to maintain a minimum Budget Balance, of at least 8% and no greater than 17% (two months) of the current year operating revenues for Wastewater Utility Funds, excluding the carry forward balance.*
- City of Dover Financial Policies, Budget Balance/Reserve Policy – Electric Revenue Fund: *The City will strive to maintain a minimum Budget Balance, of at least 12% (45 days) of the current year operating revenues for the Electric Revenue Fund, excluding the carry forward balance and power cost adjustments.*

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

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

Recommended FY27 Budget

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

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

Revenue Considerations

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

Expenditure Considerations

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

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

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

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

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

Sincerely,



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



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HOW TO USE THIS BUDGET

The City of Dover budget document is intended to provide concise and reliable information to readers (Dover's citizens, the public, and other governmental entities) about the City's policies, financial plan, and operations. It includes information on Dover's objectives and budget for Fiscal Year 2027.

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

INTRODUCTION

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

BUDGET SUMMARY

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

FUND SUMMARIES

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

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

PERSONNEL SUMMARY

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

CAPITAL INVESTMENTS PLAN (CIP)

Readers can find information on criteria, guidelines, and summary information on revenue sources and uses in this section. Highlights of Dover's CIP are identified, and a description of each project funded for Fiscal Year 2027 is included.

DEBT SERVICE

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

GENERAL, SANITATION, WATER, WASTEWATER, and ELECTRIC

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

OTHER FUNDS

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

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

OPERATIONAL STRUCTURE

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

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

| 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

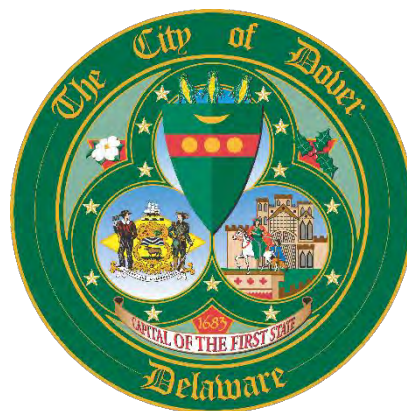
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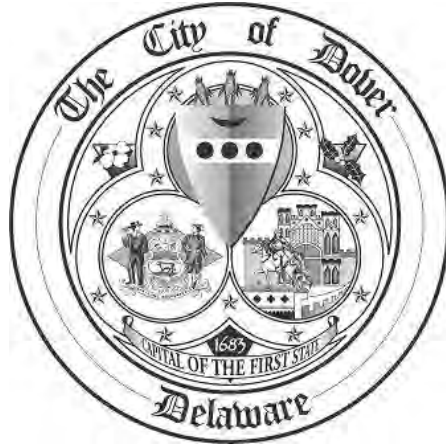
BUDGET PROCESS

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 2026, budget line items for both the current budget and proposed budget were reviewed with department heads to determine if service levels were to be maintained, improved, or reduced. New projects for the Capital Investment Plan were reviewed at this time as well. Revenues were projected as accurately as possible, in order to set priorities for proposed expenditures.

The Council will review the proposed budget in late May. June 8, 2026 has been set for the Electric Fund Budget Public Hearing. Public comments on the entire FY27 City Budget were also sought on this date. The budget is made available on the City of Dover website at <https://www.cityofdover.com/public-documents>.

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

FISCAL 2026-2027 (JULY 1, 2026 – JUNE 30, 2027)

Chronological

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

Bold with asterisk indicates deadline for Department Heads*

AMENDING THE BUDGET

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

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

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

BUDGET PROCEDURES

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

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

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

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

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

CAPITAL INVESTMENTS PLAN AND BUDGET

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

CRITERIA

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

All projects requiring debt obligation or borrowing

Any acquisition or lease of land

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

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

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

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

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

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

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

BUDGET POLICY GUIDELINES

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

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

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

The General Fund shall realize returns from the Enterprise Funds, excluding the Sanitation Fund. The returns should not sacrifice improvements to the utilities. The budget includes transfers of \$10,000,000 from the Electric Fund and \$1,00,000 each from the Wastewater and Water Funds for a total transfer from the Utility Funds to the General Fund of \$12,000,000. This makes up a combined 23.2% of the General Fund revenues.

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

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

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

EXPLANATION OF FUNDS

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

- Basis of Presentation - Fund Accounting

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

The City reports the following major governmental fund:

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

The City reports the following major proprietary funds:

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

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

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

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

The City reports the following non-major funds:

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

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

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

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

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

Basis of Accounting

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

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

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

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

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

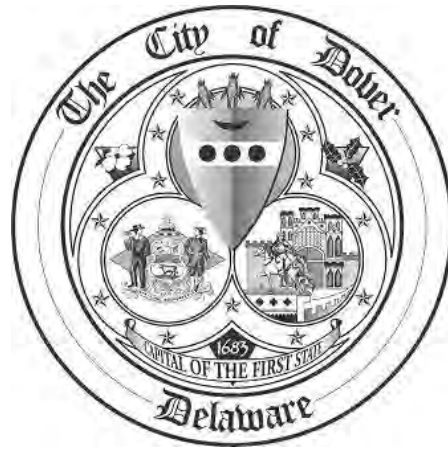
The government-wide financial statements as well as all proprietary and fiduciary trust funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

BUDGETARY BASIS OF ACCOUNTING

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

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

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



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CITY OF DOVER FINANCIAL POLICIES



Amended June 24, 2019

CITY OF DOVER, DELAWARE

FINANCIAL POLICIES

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

Revenue Policy

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

Expenditure Policy

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

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

Debt Policy

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

Budget Balance/Reserve Policy – General Fund

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

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

Budget Balance/Reserve Policy – Wastewater Fund

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

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

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

Budget Balance/Reserve Policy – Water Fund

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

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

Budget Balance/Reserve Policy – Electric Revenue Fund

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

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

Investment and Cash Management Policy

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

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

Capital Improvement Policy

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

Financial Reporting Policy

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

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

Adoption:

Approval by City Council: January 28, 2002

Most recent amendments:

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

FUND SUMMARIES

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

ALL FUNDS SUMMARY

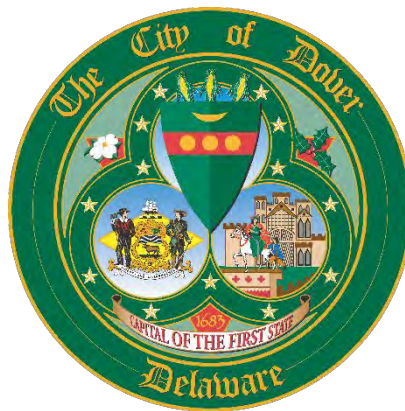
GENERAL FUND

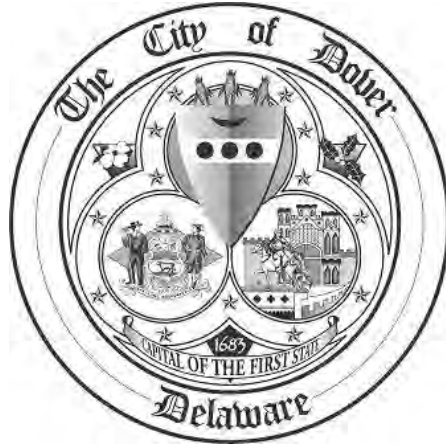
SANITATION

WASTEWATER FUND

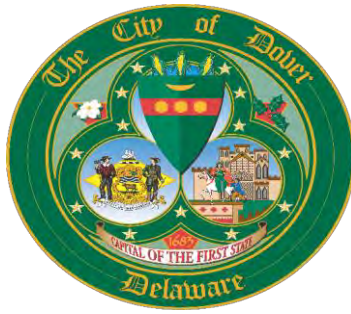
WATER FUND

ELECTRIC FUND



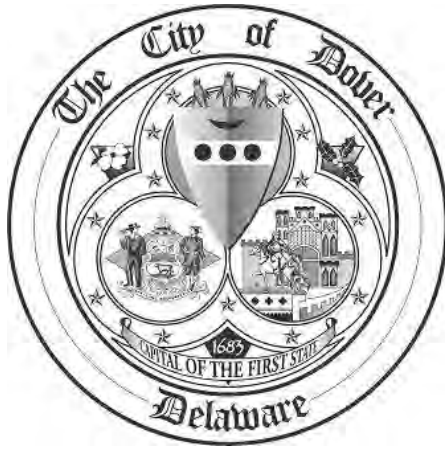


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City of Dover Fiscal Year 2027 Recommended Budget

Budget Highlights & Discussion Points



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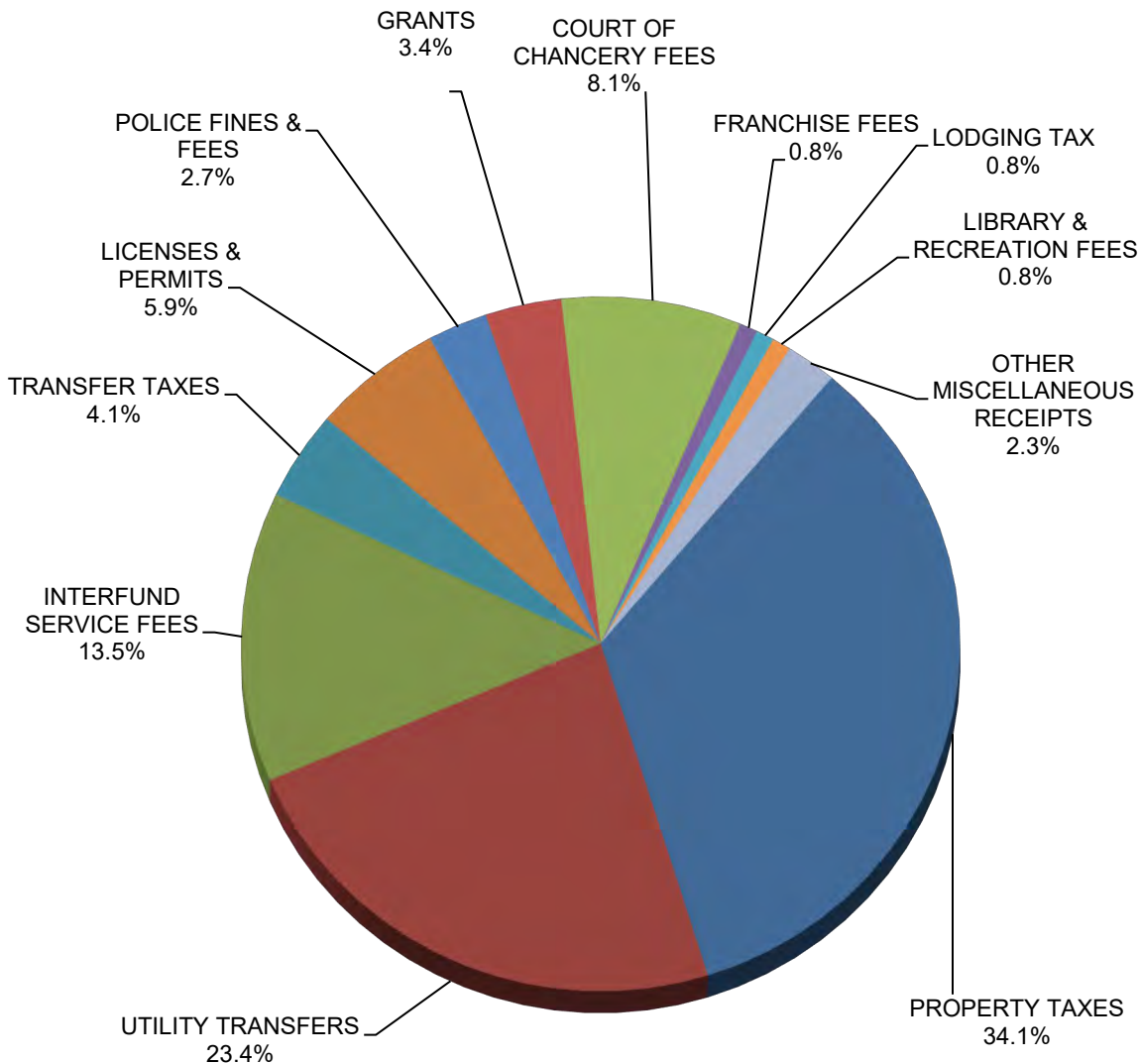
City of Dover
All Funds Summary
Fiscal 2027 Recommended Budget

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

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

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

Fiscal Year 2026/2027 General Fund Revenue



**GENERAL FUND
CASH RECEIPT SUMMARY**

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

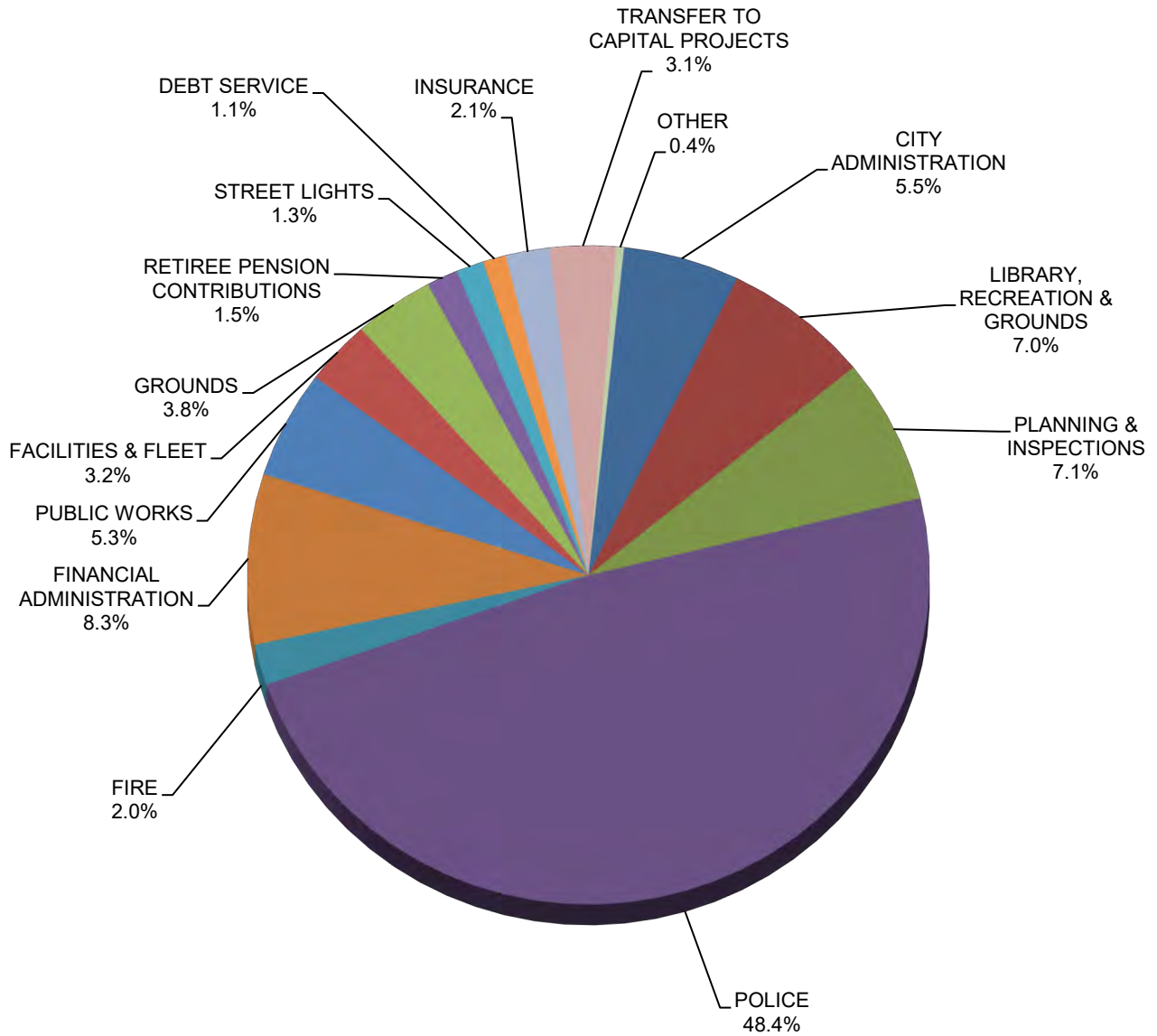
**GENERAL FUND
EXPENSE SUMMARY**

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

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

Fiscal Year 2026/2027 General Fund Expenditures

By Major Function



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

GOVERNMENTAL CAPITAL PROJECTS FUND SUMMARY

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

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

SANITATION FUND SUMMARY

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

| | 2025/26 | | 2025/26 PROJECTED | 2026/2027 REQUESTED | 2026/2027 RECOMMENDED | \$ DIFFERENCE FY27 VS FY26 BUDGET | POLICY |
|---------------------|---------------------|----------------------|----------------------|------------------------|--------------------------|-----------------------------------------|--------|
| | 2024/2025 ACTUAL | ORIGINAL APPROVED | | | | | |
| 21 RESERVE BALANCES | | | | | | | |
| 22 CONTINGENCY | - | 140,000 | - | 75,000 | 75,000 | (65,000) | \$0 |

SANITATION IMPROVEMENT & EXTENSION FUND SUMMARY

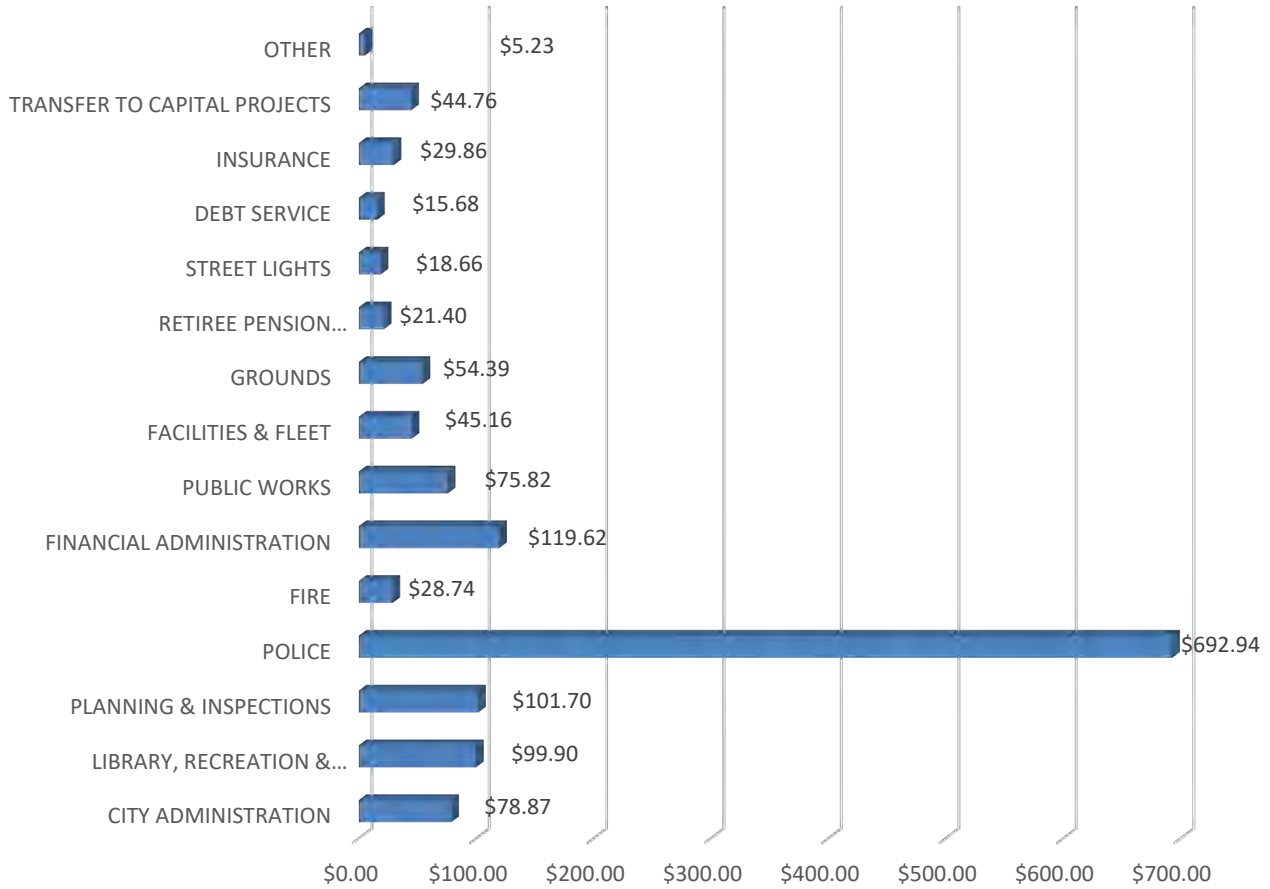
| | 2024/2025 ACTUAL | 2025/26 | | 2026/2027 REQUESTED | 2026/2027 RECOMMENDED | \$ DIFFERENCE FY27 VS FY26 BUDGET | % CHG FY27 VS FY26 VS |
|--------------------------------------------------|---------------------|----------------------|----------------------|------------------------|--------------------------|-----------------------------------------|---------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

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

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

PROJECTED GENERAL FUND COST PER CAPITA BY FUNCTION

Fiscal Year 2026-2027



Total per capita based on population estimate of 40,191* =

\$1,432.72

*US Census estimate for 2024

WATER FUND SUMMARY

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

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

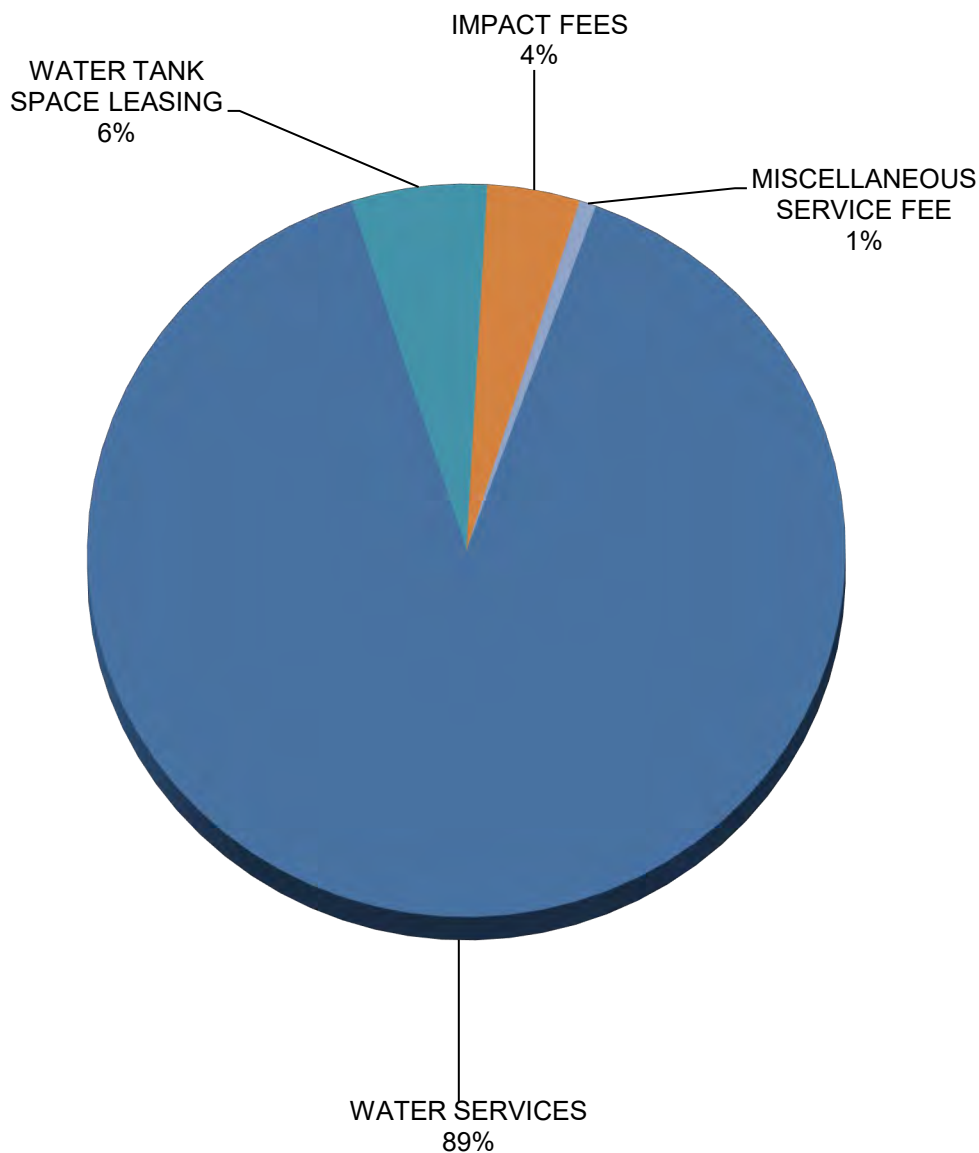
WATER IMPROVEMENT & EXTENSION FUND SUMMARY

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

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

Fiscal Year 2026/2027 Water Fund

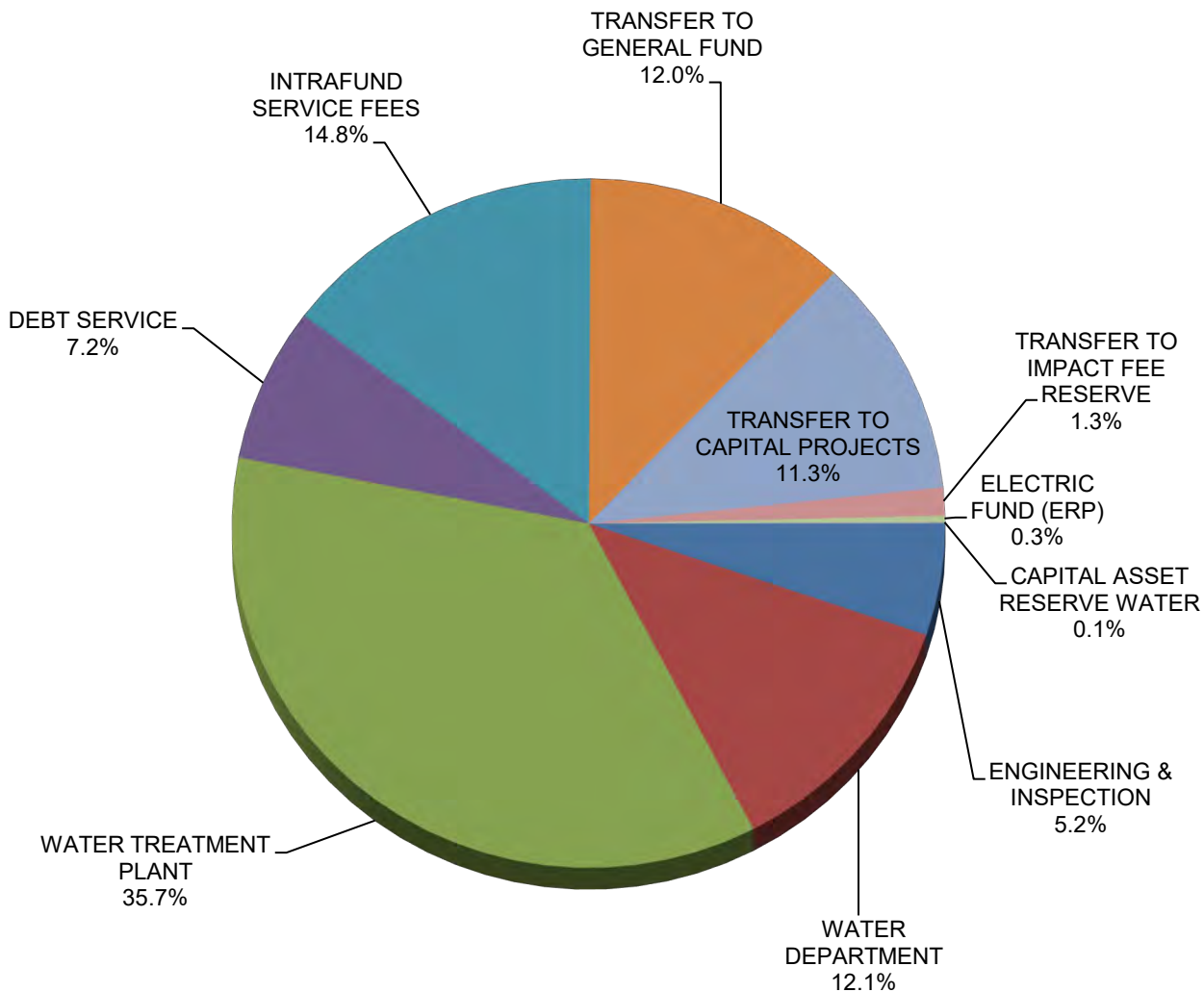
Revenue



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

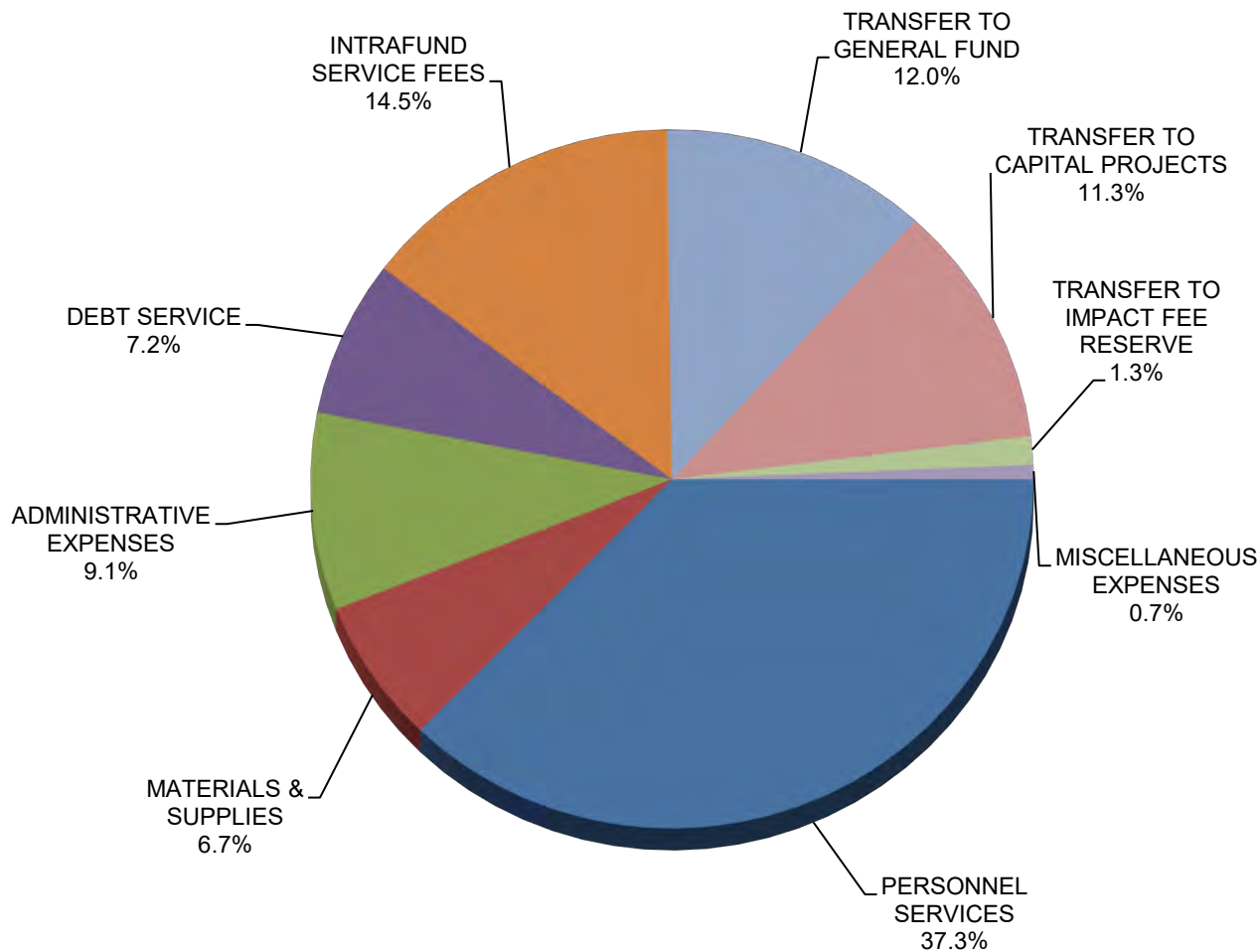
2026/2027 Budget Water Fund Expenses

By Major Function



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

2026/2027 Budget Water Fund Expenses By Expense Category



WASTEWATER FUND SUMMARY

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

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

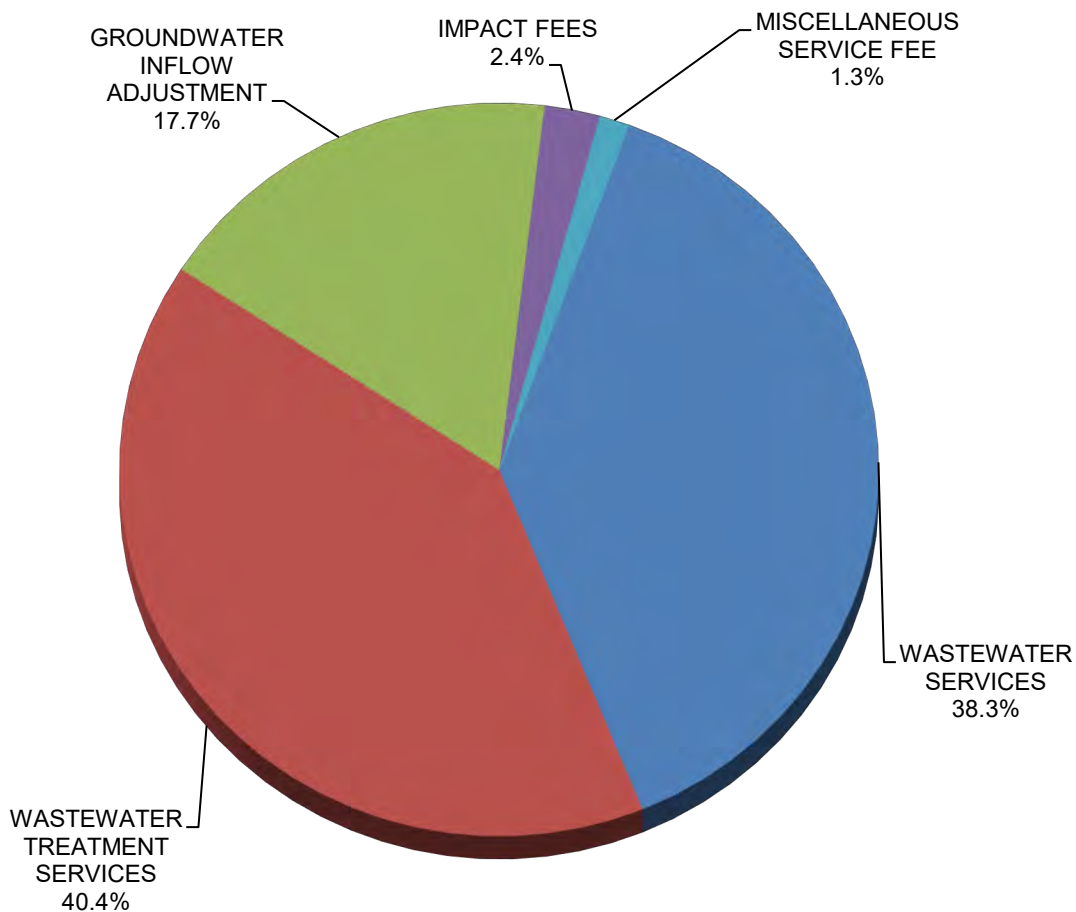
WASTEWATER IMPROVEMENT & EXTENSION FUND SUMMARY

| | 2024/2025 | 2025/26 | 2025/26 | 2026/2027 | 2026/2027 | \$ DIFFERENCE | % CHG |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|--------------------|
| | ACTUAL | ORIGINAL | PROJECTED | REQUESTED | RECOMMENDED | FY27 VS FY26 BUDGET | FY27 VS FY26 VS |
| 1 BEGINNING BALANCE - WASTEWATER | 3,965,821 | 787,100 | 2,989,900 | 1,222,800 | 1,222,800 | 435,700 | 55.4% |
| 2 TOTAL BEGINNING BALANCES | 3,965,821 | 787,100 | 2,989,900 | 1,222,800 | 1,222,800 | 435,700 | 55.4% |
| 3 REVENUES | | | | | | | |
| 4 TRANS FR OPERATING FUND - WW | 1,329,900 | 2,694,900 | 2,694,900 | 1,437,600 | 1,437,600 | (1,257,300) | -46.7% |
| 5 TRANSFER FR WASTEWATER IMPACT FEE | - | 7,200 | 235,400 | 28,400 | 28,400 | 21,200 | 294.4% |
| 6 FEDERAL/STATE GRANTS | 355,373 | - | 95,300 | - | - | - | 0.0% |
| 7 INTEREST INCOME | 66,956 | 50,000 | 50,000 | 60,000 | 60,000 | 10,000 | 20.0% |
| 8 TOTAL REVENUES | 1,752,228 | 2,752,100 | 3,075,600 | 1,526,000 | 1,526,000 | (1,226,100) | -44.6% |
| 9 TOTAL BEGINNING BALANCES & REVENUES | 5,718,049 | 3,539,200 | 6,065,500 | 2,748,800 | 2,748,800 | (790,400) | -22.3% |
| 10 EXPENSES | | | | | | | |
| 11 WASTEWATER MAINTENANCE | 2,728,197 | 2,702,100 | 4,842,700 | 1,526,000 | 1,526,000 | (1,176,100) | -43.5% |
| 12 TOTAL EXPENSES | 2,728,197 | 2,702,100 | 4,842,700 | 1,526,000 | 1,526,000 | (1,176,100) | -43.5% |
| 13 TOTAL ENDING BUDGET BALANCES | 2,989,852 | 837,100 | 1,222,800 | 1,222,800 | 1,222,800 | 385,700 | 46.1% |
| 14 TOTAL BUDGET BALANCES & EXPENSES | 5,718,049 | 3,539,200 | 6,065,500 | 2,748,800 | 2,748,800 | (790,400) | -22.3% |
| <hr/> | | | | | | | |
| | 2024/2025 | 2025/26 | 2025/26 | 2026/2027 | 2026/2027 | \$ DIFFERENCE | |
| | ACTUAL | ORIGINAL | PROJECTED | REQUESTED | RECOMMENDED | FY27 VS FY26 BUDGET | POLICY |
| 15 RESERVE BALANCES | | | | | | | |
| 16 CAPITAL ASSET RESERVE-WASTEWATER | 618,641 | 634,800 | 648,600 | 678,600 | 678,600 | 43,800 | MIN \$500K |
| 17 IMPACT FEE RESERVE - WASTEWATER | 6,244,819 | 6,264,600 | 6,547,800 | 6,847,800 | 6,819,400 | 554,800 | 20% of Rev. |

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

Fiscal Year 2026/2027 Wastewater Fund

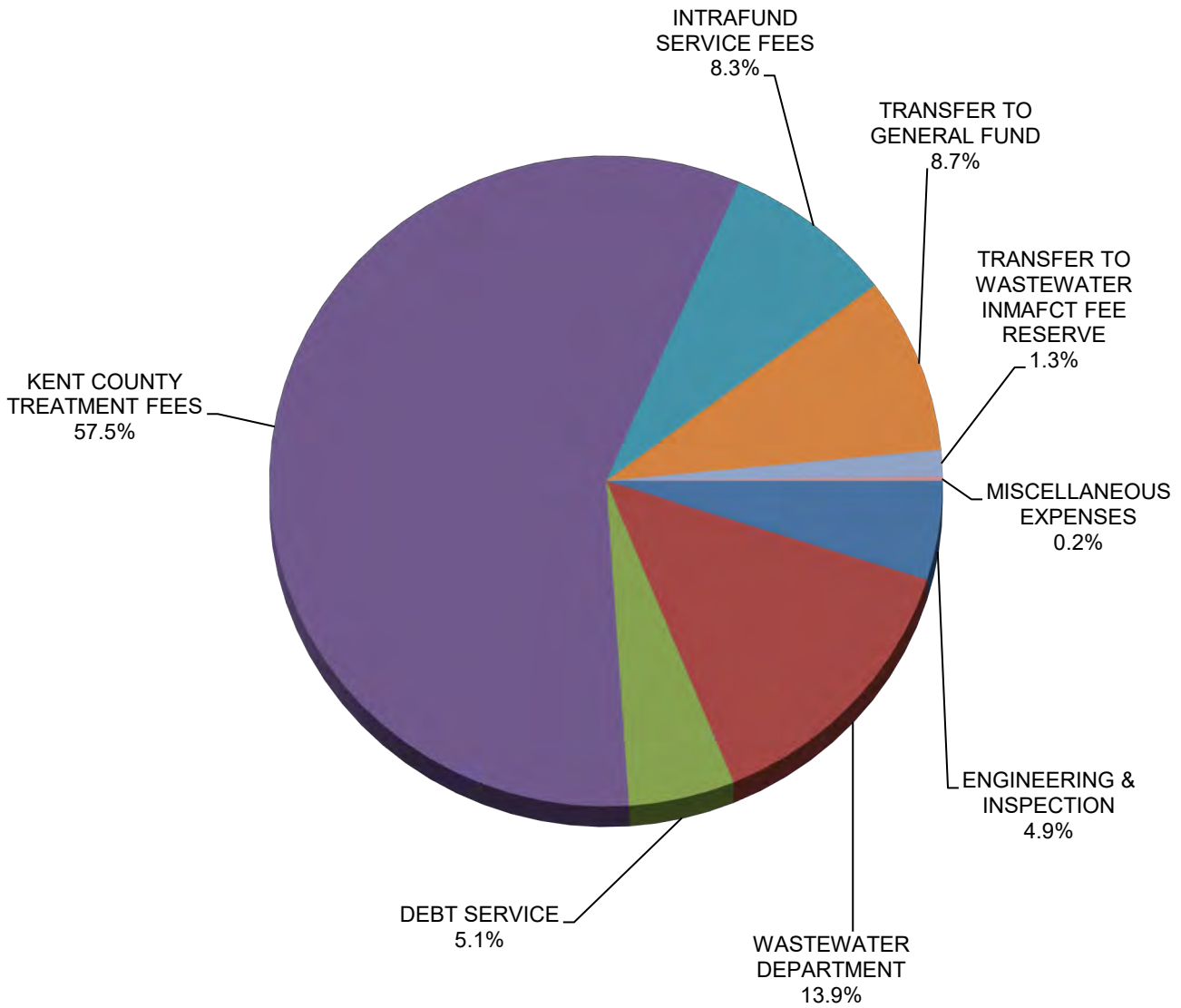
Revenue



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

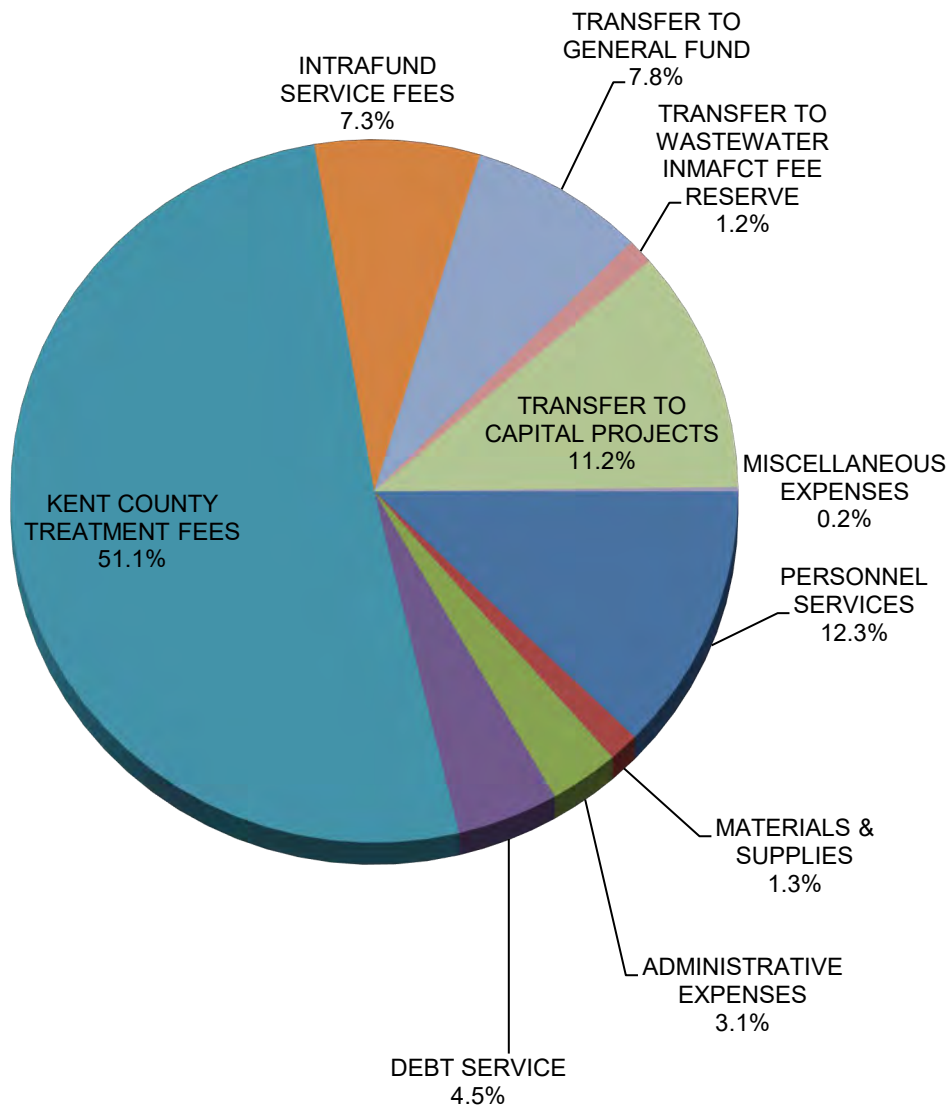
2026/2027 Budget Wastewater Fund Expenses

By Major Function



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

2026/2027 Budget Wastewater Fund Expenses By Expense Category



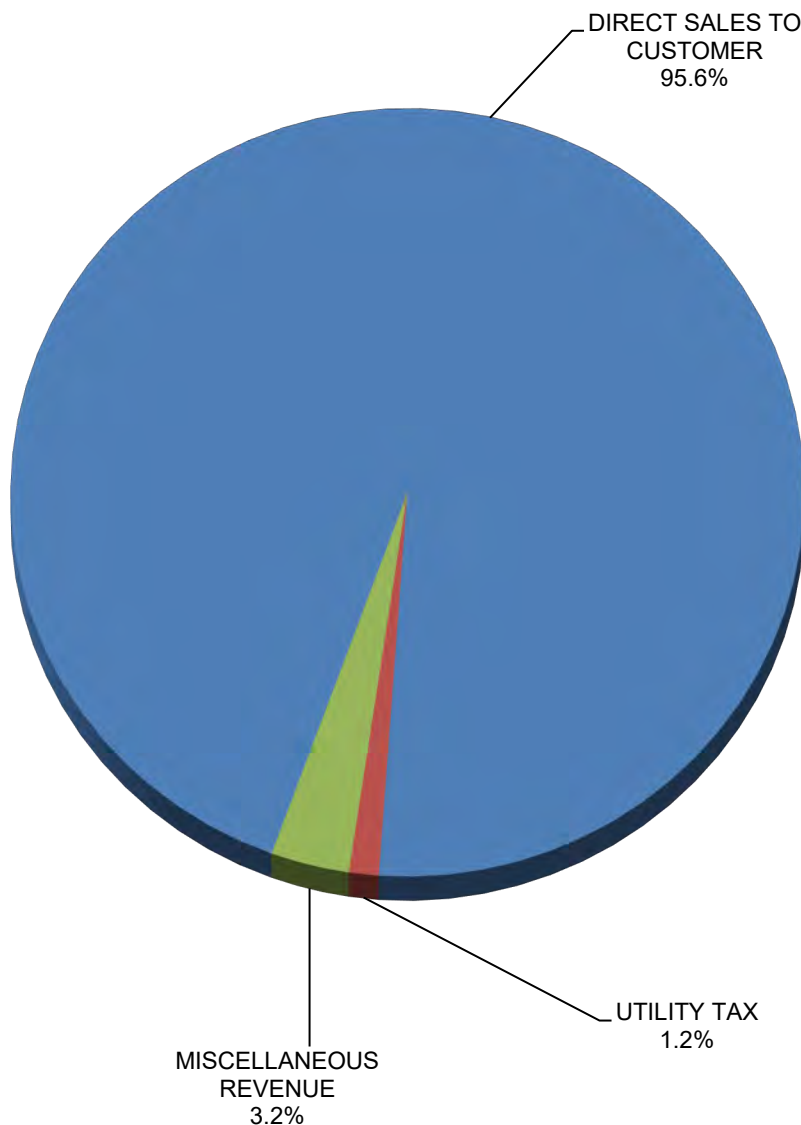
ELECTRIC REVENUE FUND SUMMARY

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

FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

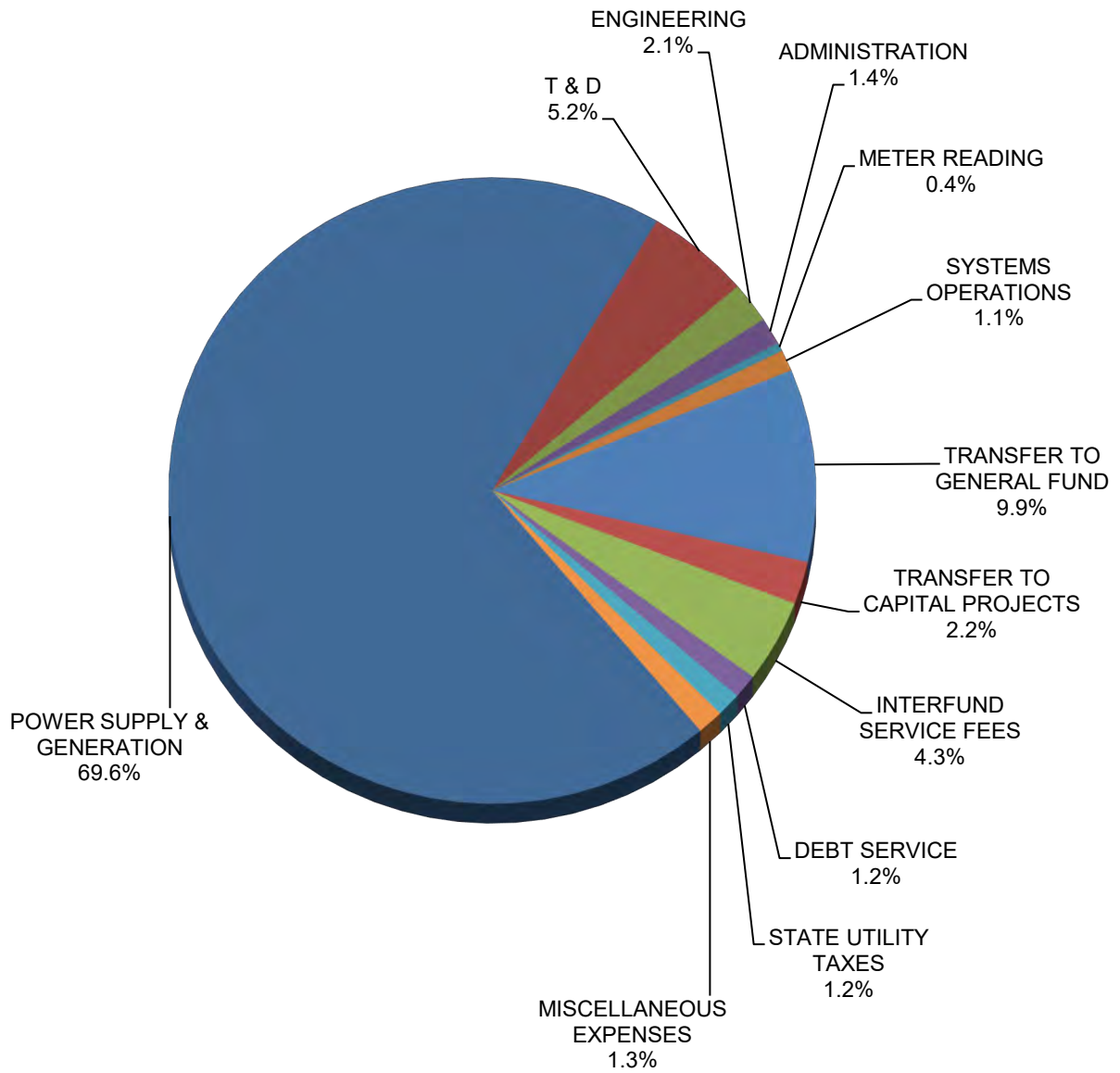
Electric Fund Fiscal Year 2026/2027

Revenue



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

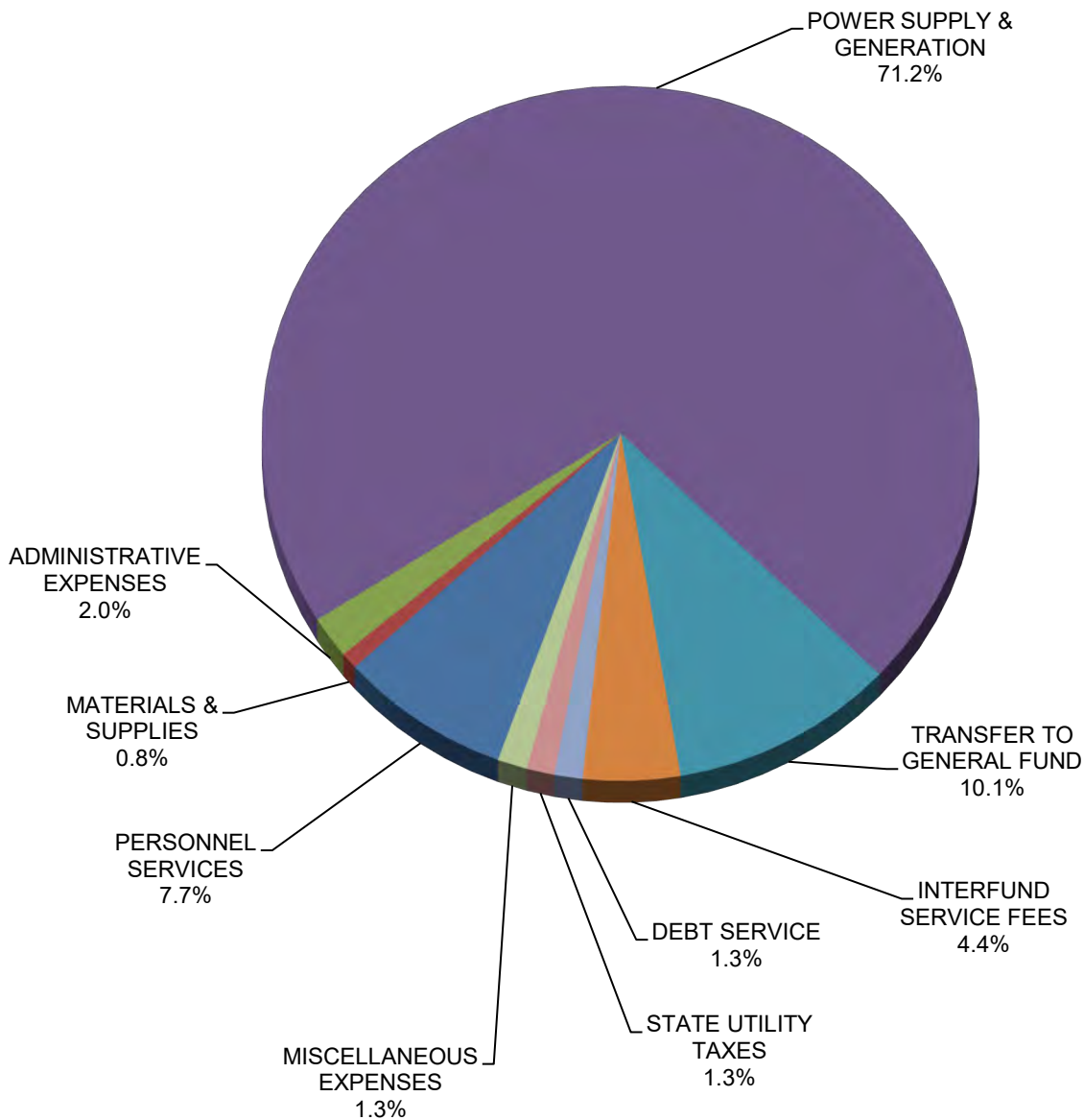
Electric Fund Fiscal Year 2026/2027 Expense by Major Function



FY 2027 ANNUAL OPERATING BUDGET - DOVER, DELAWARE

Electric Fund Fiscal Year 2026/2027

Expense by Category



ELECTRIC IMPROVEMENT & EXTENSION FUND SUMMARY

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



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PERSONNEL SUMMARY

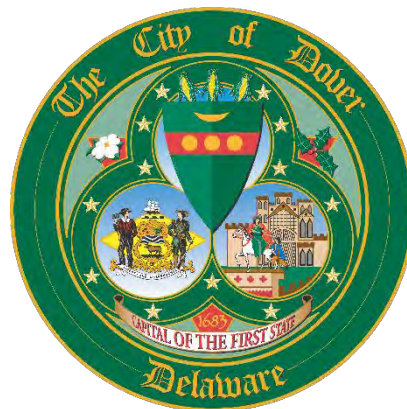
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

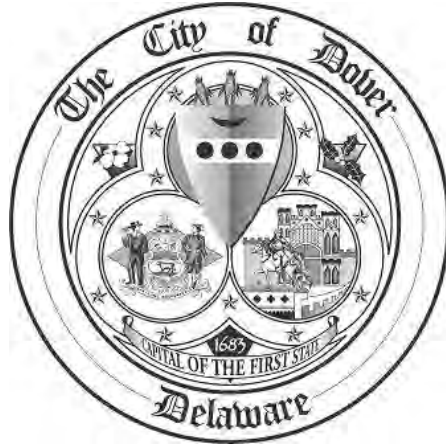
PERSONNEL TABLE

PERSONNEL COST SUMMARY

OVERTIME TRENDS

STRATEGIC REQUESTS





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

| DEPT/DIVISION | 2024-2025 | 2025-2026 | 2026-2027 | |
|-------------------------------------|--------------|--------------|--------------|------------|
| | BUDGET | BUDGET | RECOMMENDED | CHANGE |
| CITY CLERK | 4.0 | 4.0 | 4.0 | 0.0 |
| CITY MANAGER | 5.0 | 4.0 | 4.0 | 0.0 |
| CODE ENFORCEMENT | 6.0 | 6.0 | 6.0 | 0.0 |
| CUSTOMER SERVICES | 15.0 | 15.0 | 15.0 | 0.0 |
| FACILITIES MAINTENANCE | 6.0 | 6.0 | 6.0 | 0.0 |
| FINANCE | 8.0 | 8.0 | 8.0 | 0.0 |
| FIRE DEPARTMENT | 6.0 | 6.0 | 6.0 | 0.0 |
| FLEET MAINTENANCE | 5.0 | 5.0 | 5.0 | 0.0 |
| GROUNDS | 14.0 | 14.0 | 14.0 | 0.0 |
| HUMAN RESOURCES | 4.0 | 4.0 | 4.0 | 0.0 |
| INFORMATION TECHNOLOGY | 5.0 | 5.0 | 5.0 | 0.0 |
| INSPECTIONS | 6.0 | 6.0 | 6.0 | 0.0 |
| LIBRARY | 14.0 | 14.0 | 14.0 | 0.0 |
| LIFE SAFETY | 4.0 | 5.0 | 5.0 | 0.0 |
| MAYOR | 2.0 | 2.0 | 2.0 | 0.0 |
| PARKS AND RECREATION | 10.0 | 9.0 | 9.0 | 0.0 |
| PLANNING | 6.0 | 6.0 | 6.0 | 0.0 |
| POLICE - TOTAL* | 145.0 | 147.0 | 147.0 | 0.0 |
| PROCUREMENT AND INVENTORY | 5.0 | 5.0 | 5.0 | 0.0 |
| PUBLIC WORKS - ADMINISTRATION | 5.0 | 4.0 | 4.0 | 0.0 |
| PUBLIC WORKS - ENGINEERING | 2.0 | 2.0 | 2.0 | 0.0 |
| STREETS | 7.0 | 7.0 | 7.0 | 0.0 |
| STORMWATER | 8.0 | 8.0 | 8.0 | 0.0 |
| SANITATION | 11.0 | 11.0 | 11.0 | 0.0 |
| GENERAL FUND AND CDBG TOTAL | 303.0 | 303.0 | 303.0 | 0.0 |
| 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 | 4.5 | 4.5 | 0.0 |
| WATER MAINTENANCE | 6.0 | 7.0 | 7.0 | 0.0 |
| WASTEWATER MAINTENANCE | 11.0 | 11.0 | 11.0 | 0.0 |
| WATER TREATMENT PLANT | 14.0 | 14.0 | 14.0 | 0.0 |
| WATER/WASTEWATER FUNDS TOTAL | 36.0 | 39.0 | 39.0 | 0.0 |
| TOTAL FULL-TIME PERSONNEL | 386.0 | 389.0 | 389.0 | 0.0 |

*109 Officers; 38 Civilians - 147 Total Employees

| DEPT/DIVISION | 2024-2025 | 2025-2026 | 2026-2027 | |
|----------------------------------|--------------|--------------|--------------|------------|
| | BUDGET | BUDGET | RECOMMENDED | CHANGE |
| PART-TIME PERSONNEL | | | | |
| CITY CLERK | 1.0 | 1.0 | 1.0 | 0.0 |
| CITY COUNCIL COMMITTEES | 21.0 | 21.0 | 21.0 | 0.0 |
| CITY MANAGER | 0.0 | 0.0 | 0.0 | 0.0 |
| PLANNING COMMISSION | 14.0 | 14.0 | 14.0 | 0.0 |
| FIRE (5 On Call Dispatchers) | 9.0 | 9.0 | 9.0 | 0.0 |
| GROUNDS | 0.0 | 0.0 | 0.0 | 0.0 |
| PARKS AND RECREATION | 16.0 | 15.0 | 16.0 | 1.0 |
| LIBRARY | 18.0 | 18.0 | 18.0 | 0.0 |
| POLICE CADET/PART TIME POSITIONS | 8.0 | 8.0 | 8.0 | 0.0 |
| PROCUREMENT AND INVENTORY | 1.0 | 1.0 | 1.0 | 0.0 |
| CUSTOMER SERVICES | 0.0 | 0.0 | 0.0 | 0.0 |
| METER READING - CUSTOMER SERVICE | 0.0 | 0.0 | 0.0 | 0.0 |
| FINANCE | 0.0 | 0.0 | 0.0 | 0.0 |
| INFORMATION TECHNOLOGY | 0.0 | 0.0 | 0.0 | 0.0 |
| HUMAN RESOURCES | 0.0 | 0.0 | 0.0 | 0.0 |
| ELECTRIC ENGINEERING | 0.0 | 0.0 | 0.0 | 0.0 |
| COMMUNITY DEVELOPMENT GRANT | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBSTANCE ABUSE GRANT | 10.0 | 10.0 | 10.0 | 0.0 |
| TOTAL PART-TIME PERSONNEL | 98.0 | 97.0 | 98.0 | 1.0 |
| TOTAL PERSONNEL | 484.0 | 486.0 | 487.0 | 1.0 |

FY27 STRATEGIC REQUESTS

Approved General Fund:

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

Denied General Fund:

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

Denied Water/Wastewater Fund:

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

Approved Electric Fund:

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

FY 2027 DRAFT ANNUAL OPERATING BUDGET - DOVER, DELAWARE

| City of Dover 2026-2027 BUDGET Total City Personnel by Fund | | | | | | | | | |
|----------------------------------------------------------------------|--------------------|--------------------------|----------------------|-------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Dept/Div Number | # of Positions | Division Title | Base Pay 51011 | Bonus/Allow./SD On Call 51011 | Overtime 51012 | Part Time/Temp 51013 | Total Wages | Total Benefits | Total Personnel |
| 1100-511 | 5 | City Clerk | \$ 306,400 | \$ 3,600 | \$ - | \$ 1,200 | \$ 311,200 | \$ 176,700 | \$ 487,900 |
| 1200-512 | 21 | City Council | 198,300 | - | - | - | 198,300 | 15,800 | 214,100 |
| 1600-533 | 20 | Planning | 336,400 | (35,600) | 11,300 | 9,000 | 321,100 | 230,500 | 551,600 |
| 2100-515 | 4 | City Manager | 508,300 | 6,600 | - | - | 514,900 | 536,000 | 1,050,900 |
| 3100-518 | 4 | Human Resources | 255,500 | 8,900 | - | - | 264,400 | 80,700 | 345,100 |
| 3200-519 | 2 | Mayor | 114,600 | - | - | - | 114,600 | 65,200 | 179,800 |
| 1400-514 | 15 | Fire | 406,600 | 9,000 | 55,400 | 27,900 | 498,900 | 171,200 | 670,100 |
| 1600-531 | 5 | Life Safety | 512,100 | 13,400 | 20,700 | - | 546,200 | 506,600 | 1,052,800 |
| 1600-532 | 6 | Code Enforcement | 397,000 | 2,300 | 9,400 | - | 408,700 | 185,100 | 593,800 |
| 1600-534 | 6 | Building Inspections | 303,800 | 1,700 | 14,300 | - | 319,800 | 260,900 | 580,700 |
| 1700-542 | 38 | Civilian Police | 2,538,500 | 91,300 | 217,900 | 269,500 | 3,117,200 | 1,953,200 | 5,070,400 |
| 1700-543 | 109 | Law Enforcement | 12,934,900 | 377,100 | 1,220,400 | - | 14,532,400 | 6,977,000 | 21,509,400 |
| 1700-544 | 0 | Police Extra Duty | 800,000 | - | - | - | 800,000 | 110,700 | 910,700 |
| 2400-551 | 4 | Public Works Admin | 329,900 | 2,700 | 600 | - | 333,200 | 390,800 | 724,000 |
| 1800-554 | 7 | Streets | 412,100 | 9,100 | 11,400 | - | 432,600 | 284,700 | 717,300 |
| 1800-560 | 8 | Stormwater | 420,100 | 3,800 | 9,800 | - | 433,700 | 229,400 | 663,100 |
| 2500-552 | 6 | Facilities | 272,700 | 7,400 | 3,900 | - | 284,000 | 96,600 | 380,600 |
| 2600-553 | 2 | Public Works Engineering | 147,300 | 1,900 | 2,700 | - | 151,900 | 60,200 | 212,100 |
| 1500-523 | 32 | Library | 907,700 | 10,400 | - | 372,300 | 1,290,400 | 739,700 | 2,030,100 |
| 1500-522 | 14 | Grounds | 880,800 | 3,900 | 30,400 | - | 915,100 | 896,700 | 1,811,800 |
| 1500-525 | 25 | Recreation | 578,700 | 3,800 | 10,500 | 186,600 | 779,600 | 420,900 | 1,200,500 |
| 2700-571 | 6 | Procurement & Inventory | 379,100 | 700 | 1,400 | 27,700 | 408,900 | 218,000 | 626,900 |
| 2800-572 | 5 | Fleet Maintenance | 361,000 | 4,100 | 5,500 | - | 370,600 | 264,300 | 634,900 |
| 2200-516 | 5 | Information Technology | 443,600 | - | 2,000 | 3,700 | 449,300 | 306,900 | 756,200 |
| 2300-517 | 8 | Finance | 624,300 | 6,900 | 10,000 | - | 641,200 | 249,500 | 890,700 |
| 2900-529 | 15 | Customer Service | 893,800 | 1,400 | 500 | - | 895,700 | 528,400 | 1,424,100 |
| Total General Fund | | | \$ 26,263,500 | \$ 534,400 | \$ 1,638,100 | \$ 897,900 | \$ 29,333,900 | \$ 15,955,700 | \$ 45,289,600 |
| <hr/> | | | | | | | | | |
| Dept/Div Number | # of Positions | Division Title | Base Pay 10-11 | Bonus/Allow./SD On Call 10-11 | Overtime 10-12 | Part Time/Temp 10-13 | Total Wages | Total Benefits | Total Personnel |
| 1800-555 | 11 | Sanitation | \$ 640,200 | \$ 2,500 | \$ 17,000 | \$ - | \$ 659,700 | \$ 541,700 | \$ 1,201,400 |
| | | | \$ 640,200 | \$ 2,500 | \$ 17,000 | \$ - | \$ 659,700 | \$ 541,700 | \$ 1,201,400 |
| <hr/> | | | | | | | | | |
| Dept/Div Number | # of Positions | Division Title | Base Pay 10-11 | Bonus/Allow./SD On Call 10-11 | Overtime 10-12 | Part Time/Temp 10-13 | Total Wages | Total Benefits | Total Personnel |
| 2600-553 | 2.5 | Water Engineering | \$ 248,100 | \$ 2,500 | \$ - | \$ - | \$ 250,600 | \$ 106,900 | \$ 357,500 |
| 6800-568 | 7 | Water Maintenance | 511,000 | 15,600 | 20,000 | - | 546,600 | 312,700 | 859,300 |
| 7600-576 | 14 | Water Treatment | 1,116,800 | 23,400 | 43,800 | - | 1,184,000 | 710,300 | 1,894,300 |
| 2600-553 | 4.5 | Wastewater Engineering | 335,000 | 1,800 | 3,500 | - | 340,300 | 139,600 | 479,900 |
| 6900-569 | 11 | Wastewater Maintenance | 662,100 | 25,300 | 57,100 | - | 744,500 | 359,700 | 1,104,200 |
| Total Water/Wastewater Fund | | | \$ 2,873,000 | \$ 68,600 | \$ 124,400 | \$ - | \$ 3,066,000 | \$ 1,629,200 | \$ 4,695,200 |
| <hr/> | | | | | | | | | |
| Dept/Div Number | # of Positions | Division Title | Base Pay 10-11 | Bonus/Allow./SD On Call 10-11 | Overtime 10-12 | Part Time/Temp 10-13 | Total Wages | Total Benefits | Total Personnel |
| 8300-563 | 11 | Engineering | 1,327,500 | 28,200 | 21,500 | - | 1,377,200 | 612,700 | 1,989,900 |
| 8200-562 | 24 | T & D | \$ 2,555,400 | \$ 49,900 | \$ 183,800 | \$ - | \$ 2,789,100 | \$ 1,633,500 | \$ 4,422,600 |
| 8400-564 | 3 | Administration | 232,800 | 400 | - | - | 233,200 | 60,500 | 293,700 |
| 8500-565 | 4 | Meter Reading | 250,600 | 10,300 | 14,300 | - | 275,200 | 175,900 | 451,100 |
| 8600-526 | 5 | System Operators | 626,700 | 13,200 | 149,600 | - | 789,500 | 414,000 | 1,203,500 |
| Total Electric Fund | | | \$ 4,993,000 | \$ 102,000 | \$ 369,200 | \$ - | \$ 5,464,200 | \$ 2,896,600 | \$ 8,360,800 |
| <hr/> | | | | | | | | | |
| Dept/Div Number | # of Positions | Division Title | Base Pay 10-11 | Bonus/Allow./SD On Call 10-11 | Overtime 10-12 | Part Time/Temp 10-13 | Total Wages | Total Benefits | Total Personnel |
| 9900-596 | 0 | CDBG | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9900-542 | 8 | Police Cadet Program | - | - | - | - | - | - | - |
| 1500-581 | 10 | Substance Abuse Grant | - | - | - | 55,900 | 55,900 | 4,500 | 60,400 |
| Total Grant Funds | | | \$ - | \$ - | \$ - | \$ 55,900 | \$ 55,900 | \$ 4,500 | \$ 60,400 |
| <hr/> | | | | | | | | | |
| 487 | GRAND TOTAL | | \$ 34,769,700 | \$ 707,500 | \$ 2,148,700 | \$ 953,800 | \$ 38,579,700 | \$ 21,027,700 | \$ 59,607,400 |

FY 2027 DRAFT ANNUAL OPERATING BUDGET - DOVER, DELAWARE

CITY OF DOVER
OVERTIME COMPARISON
FISCAL YEAR 2024 THROUGH 2027

| DEPARTMENT | # | 2024 | | | | 2025 | | | | 2026 (through April) | | | | 2027 | |
|-----------------------------|---|------------------|------------------|------------------|---------------|---------------------|---------------------|------------------|---------------|----------------------|---------------------|------------------|---------------|------------------|---|
| | | Orig. Budget | Actual | Variance | % To Date | Orig. Budget | Actual | Variance | % To Date | Orig. Budget | Actual | Variance | % To Date | Proposed | |
| CITY CLERK | | - | 6,639 | (6,639) | 100.0% | - | 6,192 | (6,192) | 100.0% | - | 2,051.70 | (2,052) | 100.0% | - | - |
| PLANNING | | 6,300 | 9,296 | (2,996) | 147.6% | 11,700.00 | 9,720.44 | 1,980 | 83.1% | 13,000.00 | 8,066.83 | 4,933 | 62.1% | 11,300 | - |
| CITY MANAGER | | 4,800 | 23,056 | (18,256) | 480.3% | 3,400.00 | 15,098.68 | (11,699) | 444.1% | - | - | - | 0.0% | - | - |
| HUMAN RESOURCES | | - | - | 0 | 0.0% | - | - | - | 0.0% | - | - | - | 0.0% | - | - |
| MAYOR | | - | - | 0 | 0.0% | - | - | - | 0.0% | - | - | - | 0.0% | - | - |
| FIRE | | 37,200 | 64,643 | (27,443) | 173.8% | 61,200.00 | 76,354.62 | (15,155) | 124.8% | 55,200.00 | 63,928.07 | (8,728) | 115.8% | 55,400 | - |
| LIFE SAFETY | | 11,900 | 5,188 | 6,712 | 43.6% | 39,400.00 | 16,183.43 | 23,217 | 41.1% | 29,900.00 | 9,164.38 | 20,736 | 30.7% | 20,700 | - |
| CODE ENFORCEMENT | | 5,600 | 2,562 | 3,038 | 45.8% | 4,600.00 | 1,227.54 | 3,372 | 26.7% | 14,300.00 | 740.84 | 13,559 | 5.2% | 9,400 | - |
| PUBLIC INSPECTIONS | | 11,100 | 6,316 | 4,784 | 56.9% | 7,300.00 | 10,223.17 | (2,923) | 140.0% | 13,000.00 | 8,067.83 | 4,932 | 62.1% | 14,300 | - |
| POLICE CIVILIAN | | 189,200 | 225,609 | (36,409) | 119.2% | 167,900.00 | 234,175.86 | (66,276) | 139.5% | 187,900.00 | 256,715.16 | (68,815) | 136.6% | 217,900 | - |
| POLICE LAW ENFORCEMENT | | 738,100 | 941,196 | (203,096) | 127.5% | 761,100.00 | 1,062,973.08 | (301,873) | 139.7% | 962,700.00 | 985,785.49 | (23,085) | 102.4% | 1,220,400 | - |
| PW ADMINISTRATION | | 400 | - | 400 | 0.0% | 800.00 | - | 800 | 0.0% | 400.00 | 613.31 | (213) | 153.3% | 600 | - |
| STREET | | 15,600 | 7,805 | 7,795 | 50.0% | 16,000.00 | 11,335.15 | 4,665 | 70.8% | 13,200.00 | 23,673.17 | (10,473) | 179.3% | 11,400 | - |
| SANITATION | | 20,700 | 11,270 | 9,430 | 54.4% | 21,000.00 | 16,389.34 | 4,611 | 78.0% | 17,000.00 | 27,336.20 | (10,336) | 160.8% | 17,000 | - |
| GROUPS | | 18,100 | 22,661 | (4,561) | 125.2% | 27,200.00 | 31,544.16 | (4,344) | 116.0% | 28,400.00 | 46,685.31 | (18,285) | 164.4% | 30,400 | - |
| STORMWATER | | 11,100 | 4,847 | 6,253 | 43.7% | 11,400.00 | 6,893.41 | 4,507 | 60.5% | 10,200.00 | 11,452.20 | (1,252) | 112.3% | 9,800 | - |
| FACILITIES MANAGEMENT | | 5,000 | 1,309 | 3,691 | 26.2% | 8,100.00 | 3,515.04 | 4,585 | 43.4% | 7,500.00 | 3,764.30 | 3,736 | 50.2% | 3,900 | - |
| PW ENGINEERING | | 1,600 | 2,201 | (601) | 137.6% | 1,800.00 | 1,985.46 | (185) | 110.3% | 2,500.00 | 2,371.02 | 129 | 94.8% | 2,700 | - |
| LIBRARY | | - | - | 0 | 0.0% | - | - | - | 0.0% | - | - | 0 | 0.0% | - | - |
| PARKS & RECREATION | | 3,900 | 8,524 | (4,624) | 218.6% | 6,400.00 | 18,118.51 | (11,719) | 283.1% | 10,000.00 | 15,788.55 | (5,789) | 157.9% | 10,500 | - |
| PROCUREMENT & INVENTORY | | 1,700 | 1,113 | 587 | 65.5% | 1,400.00 | 1,318.21 | 82 | 94.2% | 1,400.00 | 802.83 | 597 | 57.3% | 1,400 | - |
| VEHICLE MAINTENANCE | | 5,900 | 4,429 | 1,471 | 75.1% | 5,100.00 | 7,299.86 | (2,200) | 143.1% | 5,300.00 | 11,149.45 | (5,849) | 210.4% | 5,500 | - |
| INFORMATION TECHNOLOGIES | | 2,000 | 1,634 | 366 | 81.7% | 1,200.00 | 1,696.22 | (496) | 141.4% | 1,600.00 | 1,116.27 | 484 | 69.8% | 2,000 | - |
| FINANCE | | - | - | 0 | 0.0% | - | - | - | 0.0% | - | - | 0 | 0.0% | 10,000 | - |
| CUSTOMER SERVICES | | 11,900 | (332) | 12,232 | -2.8% | - | - | - | 0.0% | 3,300.00 | - | 3,300 | 0.0% | 500 | - |
| WATER ENGINEERING | | - | - | 0 | 0.0% | - | - | - | 0.0% | - | - | 0 | 0.0% | - | - |
| WATER | | 29,500 | 15,139.63 | 14,360 | 51.3% | 19,000.00 | 19,442.97 | (443) | 102.3% | 16,700.00 | 23,801.22 | (7,101) | 142.5% | 20,000 | - |
| WATER TREATMENT PLANT | | 53,600 | 23,616.61 | 29,983 | 44.1% | 52,400.00 | 32,422.79 | 19,977 | 61.9% | 37,900.00 | 34,737.72 | 3,162 | 91.7% | 43,800 | - |
| WASTEWATER | | 36,700 | 47,759 | (11,059) | 130.1% | 38,000.00 | 73,319.92 | (35,320) | 192.9% | 53,200.00 | 68,483.00 | (15,283) | 128.7% | 57,100 | - |
| WASTEWATER ENGINEERING | | 1,700 | 1,619 | 81 | 95.3% | 1,900.00 | 1,749.83 | 150 | 92.1% | 2,900.00 | 6,036.96 | (3,137) | 208.2% | 3,500 | - |
| TRANSMISSION/DISTRIBUTION | | 161,300 | 180,543 | (19,243) | 111.9% | 172,900.00 | 197,758.92 | (24,859) | 114.4% | 188,100.00 | 213,374.57 | (25,275) | 113.4% | 183,800 | - |
| ELECTRIC ENGINEERING | | 21,300 | 20,057 | 1,243 | 94.2% | 16,800.00 | 16,592.40 | 208 | 98.8% | 17,200.00 | 30,106.49 | (12,906) | 175.0% | 21,500 | - |
| ELECTRIC ADMINISTRATION | | - | 272 | (272) | 100.0% | - | 20.95 | (21) | 100.0% | - | 527.76 | (528) | 100.0% | - | - |
| ELECTRIC METERING | | 8,700 | 16,400 | (7,700) | 188.5% | 16,400.00 | 10,683.96 | 5,716 | 65.1% | 26,400.00 | 8,067.53 | 18,332 | 30.6% | 14,300 | - |
| ELECTRIC SYSTEMS OPERATIONS | | 136,000 | 114,431 | 21,569 | 84.1% | 151,100.00 | 114,038.19 | 37,062 | 75.5% | 149,600.00 | 138,677.42 | 10,923 | 92.7% | 149,600 | - |
| TOTAL | | 1,550,900 | 1,769,804 | (218,904) | 114.1% | 1,625,500.00 | 1,992,701.40 | (367,201) | 122.6% | 1,868,800.00 | 2,003,085.58 | (134,286) | 107.2% | 2,148,700 | - |
| ELECTRIC PLANT OPERATIONS | | 18,000 | 1,624 | 16,376 | 9.0% | 12,000.00 | 1,908.33 | 10,092 | 15.9% | 12,000.00 | 10,444.40 | 1,556 | 87.0% | 18,000 | - |
| POLICE EXTRA DUTY | | 355,800 | 655,819 | (300,019) | 184.3% | 355,800.00 | 925,639.44 | (569,839) | 260.2% | 800,000.00 | 582,645.52 | 217,354 | 72.8% | 800,000 | - |

CAPITAL INVESTMENTS PLAN

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

REVENUE SOURCES AND FUNDS:

TOTAL CITY SUMMARY

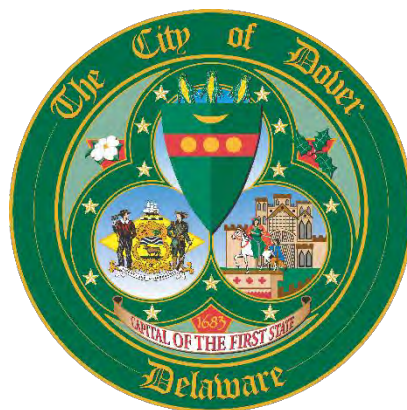
GENERAL

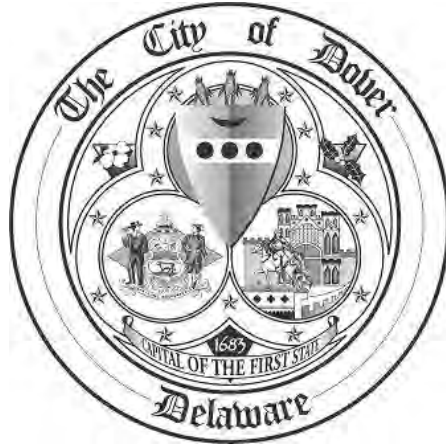
SANITATION

PUBLIC UTILITIES WATER

PUBLIC UTILITIES WASTEWATER

PUBLIC UTILITIES ELECTRIC





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CAPITAL INVESTMENT PLANS

Revenue Sources & Funds

Total City Summary

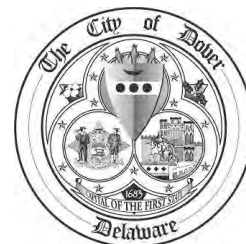
General Fund

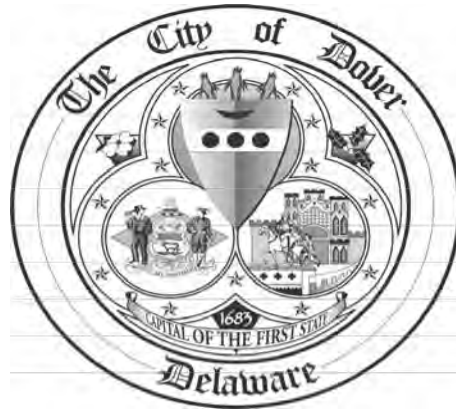
Sanitation Fund

Water Fund

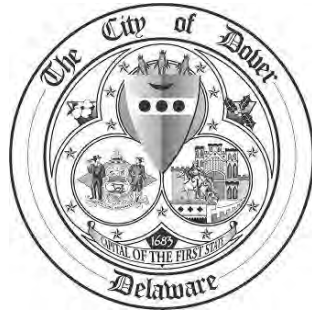
Wastewater Fund

Electric Fund

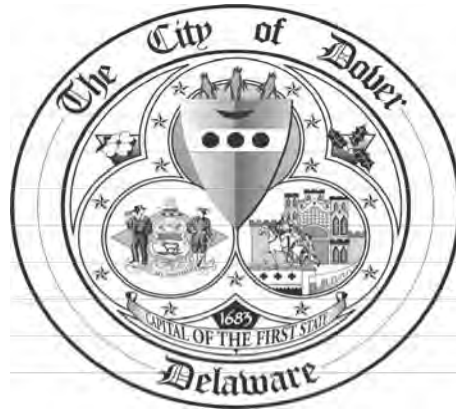




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CITY SUMMARY



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

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

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

| Department | Project # | Priority | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|--------------------------------|-----------|----------|----------------|----------|----------|----------|----------|----------------|
| City Clerk | | | | | | | | |
| AV Update for Council Chambers | CC2700 | | 100,000 | | | | | 100,000 |
| City Clerk Total | | | 100,000 | 0 | 0 | 0 | 0 | 100,000 |

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

| | | | | | | | | |
|------------------------------------|--------|---|----------------|----------------|----------|----------|----------|----------------|
| Electric Admin | | | | | | | | |
| Weyandt hall Bathrooms | EA2701 | 1 | 130,000 | | | | | 130,000 |
| Weyandt Hall Storefronts | EA2702 | 2 | 60,000 | | | | | 60,000 |
| Weyandt hall Exterior Improvements | EA2801 | | | 100,000 | | | | 100,000 |
| Electric Admin Total | | | 190,000 | 100,000 | 0 | 0 | 0 | 290,000 |

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

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

| | | | | | | | | |
|---------------------------------|--------|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| Electric T & D | | | | | | | | |
| New Developments | EE2727 | | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 12,000,000 |
| CT Site Repairs & Maintenance | TD2702 | 1 | 38,000 | | 40,000 | | 42,000 | 120,000 |
| Electric T & D Total | | | 2,438,000 | 2,400,000 | 2,440,000 | 2,400,000 | 2,442,000 | 12,120,000 |

| | | | | | | | | |
|------------------------------------|--------|--|----------|----------|----------------|----------|----------|----------------|
| Facilities Management | | | | | | | | |
| Council Chambers Carpet & Seating | FC2901 | | | | 100,000 | | | 100,000 |
| Facilities Management Total | | | 0 | 0 | 100,000 | 0 | 0 | 100,000 |

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

| | | | | | | | | |
|-------------------------------------|------------|---|----------|---------------|----------|----------|----------|---------------|
| Fleet Maintenance | | | | | | | | |
| 2003 Chevrolet 1500HD Flat Bed #119 | 28 Veh#119 | 1 | | 80,000 | | | | 80,000 |
| Fleet Maintenance Total | | | 0 | 80,000 | 0 | 0 | 0 | 80,000 |

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

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

| Department | Project # | Priority | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|-------------------------------------------|---------------------|----------|----------------|------------------|------------------|------------------|---------------|------------------|
| Replacing 2020 Dodge Charger (240) | 29 Veh#240 | | | | 77,200 | | | 77,200 |
| Replacing 2020 Dodge Charger (261) | 29 Veh#261 | | | | 77,200 | | | 77,200 |
| Replacing 2016 Dodge Charger (275) | 29 Veh#275 | | | | 77,200 | | | 77,200 |
| Replacing 2015 Dodge Charger (278) | 29 Veh#278 | | | | 77,200 | | | 77,200 |
| Replacing 1999 Ford E250 (281) | 29 Veh#281 | | | | 76,400 | | | 76,400 |
| Replacing 2009 Chev C55 (294) | 29 Veh#294 | | | | 101,400 | | | 101,400 |
| Replacing 2001 Ford E450 SD ctwy (298) | 29 Veh#298 | | | | 131,400 | | | 131,400 |
| Replacing 2023 Chevrolet Tahoe (212) | 30 Veh#212 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (226) | 30 Veh#226 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (229) | 30 Veh#229 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (232) | 30 Veh#232 | | | | | 77,200 | | 77,200 |
| Replacing 2024 Chevrolet Tahoe (241) | 30 Veh#241 | | | | | 77,200 | | 77,200 |
| Replacing 2025 Chevrolet Tahoe (254) | 30 Veh#254 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (263) | 30 Veh#263 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (272) | 30 Veh#272 | | | | | 77,600 | | 77,600 |
| Replacing 2023 Chevrolet Tahoe (277) | 30 Veh# 277 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (280) | 30 Veh#280 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (297) | 30 Veh#297 | | | | | 77,200 | | 77,200 |
| Replacing 2021 Ford F-250 (296) | 31 Veh#296 | | | | | | 50,000 | 50,000 |
| Axion In-car Cameras | PD2302 | 1 | 126,000 | 126,000 | 126,000 | | | 378,000 |
| Flock Security Cameras | PD2601 | 1 | 159,000 | 159,000 | 159,000 | | | 477,000 |
| Police Officer Body Worn Cameras & Tasers | PD2701 | 1 | 385,700 | 385,700 | 385,700 | 385,700 | | 1,542,800 |
| | Police Total | | 670,700 | 1,538,300 | 1,288,700 | 1,235,300 | 50,000 | 4,783,000 |

Power Plant

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

Procurement & Inventory

| | | | | | | | | |
|--------------------------------|------------------------------------------|--|----------|----------------|----------|----------|----------|----------------|
| Truck Rail & Fence Replacement | CS2801 | | | 80,000 | | | | 80,000 |
| William Street Paving | CS2802 | | | 375,000 | | | | 375,000 |
| | Procurement & Inventory Total | | 0 | 455,000 | 0 | 0 | 0 | 455,000 |

Public Works - Grounds

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

| Department | Project # | Priority | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|--------------------------------------------------|-------------|----------|-------------------|------------------|------------------|------------------|----------------|-------------------|
| Public Works - Grounds Total | | | 0 | 140,000 | 180,000 | 0 | 0 | 320,000 |
| Public Works - Sanitation | | | | | | | | |
| 2020 Peterbilt automated Trash Truck # 455 | 27 Veh# 455 | | 477,000 | | | | | 477,000 |
| 2020 Peterbilt Automated Trash Truck #444 | 28 Veh #444 | | | 480,000 | | | | 480,000 |
| 2023 International Rear Loader Trash Truck#445 | 29 Veh#445 | | | | 288,000 | | | 288,000 |
| 2023 Peterbuilt Automated Trash Truck #450 | 29Veh#450 | | | | 480,000 | | | 480,000 |
| Public Works - Sanitation Total | | | 477,000 | 480,000 | 768,000 | 0 | 0 | 1,725,000 |
| Public Works - Stormwater | | | | | | | | |
| 2015 International Leaf Vac Truck #361 | 28 Veh#361 | | | 394,000 | | | | 394,000 |
| New Street Sweeper | 28 Veh#NEW4 | | | 300,000 | | | | 300,000 |
| 2023 Freightliner VACALL #350 | 29 Veh#350 | | | | 520,000 | | | 520,000 |
| 2020 Ford F250 #362 | 30 Veh#362 | | | | | 60,000 | | 60,000 |
| 2025 International (ODB) Automated Leaf VAC #363 | 30 Veh#363 | | | | | 310,300 | | 310,300 |
| 2023 Freightliner Auto Leaf Truck #365 | 30Veh#365 | | | | | 310,300 | | 310,300 |
| MS4 Inventory/Inspection | SW2206 | | 109,000 | | | | | 109,000 |
| Meeting House Branch Drainage Improvements | SW2502 | 2 | 10,060,500 | 1,800,000 | | | | 11,860,500 |
| West Street Flooding Improvements | SW2503 | | | | 675,000 | | | 675,000 |
| Lynnhaven Drive Flooding Improvements | SW2506 | | | 130,000 | | | | 130,000 |
| Silver Lake Dam Repairs | SW2602 | | | 120,000 | | 140,000 | | 260,000 |
| Miscellaneous Emergency Storm Sewer Repairs | SW2701 | 1 | 50,000 | 100,000 | 102,000 | 104,000 | 108,000 | 464,000 |
| Engine Replacement Veh#328 | SW2702 | | 60,000 | | | | | 60,000 |
| Silver Lake Dam Repairs | SW2802 | | | 130,000 | | 150,000 | | 280,000 |
| Woodbrook Stormwater Pond Improvements | SW2804 | | | 625,000 | | | | 625,000 |
| State Street Flooding Improvements | SW2806 | | | 28,000 | | 140,000 | | 168,000 |
| Puncheon Run Drainage Ditch System Improvements | SW2807 | | | 35,000 | 145,000 | | | 180,000 |
| East Lake Garden Drainage Basin Improvements | SW2902 | | | | 250,000 | 650,000 | | 900,000 |
| Reed Street Flooding Improvements | SW2907 | | | | 28,000 | | 145,000 | 173,000 |
| Vehicle Pole Barn | SW2909 | | | | 300,000 | | | 300,000 |
| Puncheon Run Drainage Ditch System Improvements | SW3005 | | | | | 35,000 | | 35,000 |
| Public Works - Stormwater Total | | | 10,279,500 | 3,662,000 | 2,020,000 | 1,899,600 | 253,000 | 18,114,100 |
| Public Works - Streets | | | | | | | | |
| 2019 Case Front End Loader #312 | 28 Veh#312 | | | 288,000 | | | | 288,000 |
| Replacing a 2016 International Dump Truck #325 | 28 Veh#325 | | | 96,400 | | | | 96,400 |
| 2015 Ford F350 Utility Body #345 | 28 Veh#345 | | | 120,000 | | | | 120,000 |
| 1969 Caterpillar Grader# 301 | 29 Veh#301 | | | | 110,000 | | | 110,000 |
| 2006 Swenson V-Box Sander #305 | 29 Veh#305 | | | | 21,300 | | | 21,300 |
| Replacing a 1997 Roller #308 | 29 Veh#308 | | | | 16,000 | | | 16,000 |
| 2006 Allmand Light Trailer #309 | 29Veh#309 | | | | 10,000 | | | 10,000 |
| 2006 Allmand Light Trailer #310 | 29Veh#310 | | | | 10,000 | | | 10,000 |
| 2014 Ford F150 #331 | 29 Veh#331 | | | | 55,000 | | | 55,000 |

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

Wastewater Management

| | | | | | | | | |
|------------------------------------------------|------------|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| 2008 Case Backhoe #672 | 27 Veh#672 | | 180,000 | | | | | 180,000 |
| 2012 Ford F350 #680 | 27 Veh#680 | | 80,000 | | | | | 80,000 |
| 2005 MGS Generator #604 | 28 Veh#604 | | | 80,000 | | | | 80,000 |
| 2013 Case Skidsteer #674 | 29 Veh#674 | | | | 80,000 | | | 80,000 |
| 2009 Chevrolet High Cube Van #684 | 30 Veh#684 | | | | | 90,000 | | 90,000 |
| Kings Cliffe Pump Station Replacement | WW2605 | 4 | 51,000 | | 676,700 | | | 727,700 |
| Inflow/Infiltration Removal | WW2701 | 1 | 1,000,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 6,000,000 |
| Miscellaneous Emergency Sanitary Sewer Repairs | WW2702 | 2 | 180,000 | 185,000 | 190,000 | 195,000 | 200,000 | 950,000 |
| Pump Station Aeration Upgrade | WW2705 | 5 | 15,000 | | | | | 15,000 |
| Emerald Pointe Pump Station Upgrade | WW2706 | 6 | 20,000 | 53,000 | | 700,000 | | 773,000 |
| Meter Replacement Project | WW2800 | | | 418,700 | 418,700 | 418,700 | | 1,256,100 |
| Laurel Drive Pump Station Replacement | WW2803 | | | 656,600 | | | | 656,600 |
| Schoolview Pump Station Upgrade | WW2805 | | | 22,000 | 55,000 | | 720,000 | 797,000 |
| Dover Post Pump Station Replacement | WW2904 | | | | 26,000 | | | 26,000 |
| Hunter's Pointe Pump Station Replacement | WW2905 | | | | 24,000 | 57,000 | | 81,000 |
| Westminster Pump Station Replacement | WW3005 | | | | | 26,000 | 59,000 | 85,000 |
| Dover Post Station Replacement | WW3105 | | | | | | 28,000 | 28,000 |
| Wastewater Management Total | | | 1,526,000 | 2,665,300 | 2,720,400 | 2,736,700 | 2,257,000 | 11,905,400 |

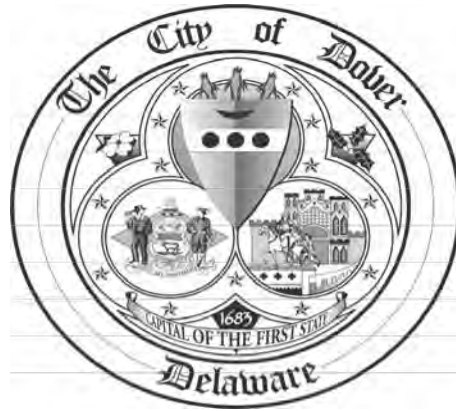
Water Management

| | | | | | | | | |
|-------------------------------------|-------------|---|----------------|----------------|----------------|----------------|------------------|------------------|
| 1995 Catepillar Bulldozer #408 | 28 Veh#408 | | | | | | 940,000 | 940,000 |
| 2002 Sterling Dump Truck #424 | 28 Veh #424 | | | 165,000 | | | | 165,000 |
| 2002 Sterling Dump Truck | 28 Veh#424 | | | 165,000 | | | | 165,000 |
| 2008 Case Backhoe #672 | 29 Veh#672 | | | | 131,000 | | | 131,000 |
| 1995 Catepillar Bulldozer #408 | 30 Veh #408 | | | | | 150,000 | | 150,000 |
| Project Name: 2010 Ford F350 #620 | 31 Veh#620 | | | | | | 80,000 | 80,000 |
| Predictive Water Main Leak Modeling | WD2703 | 5 | 80,000 | | | | | 80,000 |
| Wilmington University Access Road | WD2704 | 6 | 85,000 | | | | | 85,000 |
| Elevated Water Tower Maintenance | WD2705 | 7 | 175,700 | 116,700 | 188,700 | 71,200 | 150,000 | 702,300 |
| Meter Replacement Project | WD2800 | | | 418,700 | 418,700 | 418,700 | | 1,256,100 |
| Water Management Total | | | 340,700 | 865,400 | 738,400 | 639,900 | 1,170,000 | 3,754,400 |

Water Treatment Plant

| | | | | | | | | |
|---------------------------|--------|---|---------|---------|---------|---------|---------|-----------|
| Manganese Removal Program | WD2602 | 4 | 600,000 | 600,000 | 465,000 | 410,000 | 600,000 | 2,675,000 |
|---------------------------|--------|---|---------|---------|---------|---------|---------|-----------|

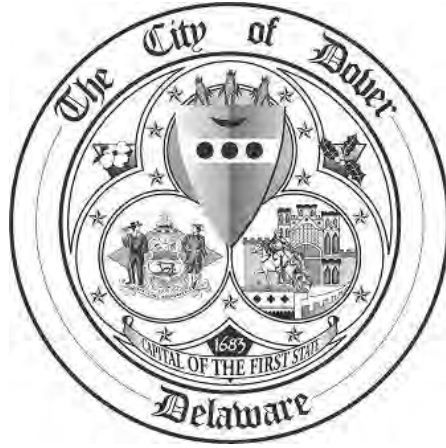
| Department | Project # Priority | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|--------------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Industrial Well Rehabilitation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



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GENERAL FUND



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

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

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

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

| Department | Project # | Priority | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|-------------------------------------------|---------------------|----------|----------------|------------------|------------------|------------------|---------------|------------------|
| Replacing 2018 Dodge Charger (259) | 28 Veh#259 | | | 77,200 | | | | 77,200 |
| Replacing 2020 Dodge Charger (240) | 29 Veh#240 | | | | 77,200 | | | 77,200 |
| Replacing 2020 Dodge Charger (261) | 29 Veh#261 | | | | 77,200 | | | 77,200 |
| Replacing 2016 Dodge Charger (275) | 29 Veh#275 | | | | 77,200 | | | 77,200 |
| Replacing 2015 Dodge Charger (278) | 29 Veh#278 | | | | 77,200 | | | 77,200 |
| Replacing 1999 Ford E250 (281) | 29 Veh#281 | | | | 76,400 | | | 76,400 |
| Replacing 2009 Chev C55 (294) | 29 Veh#294 | | | | 101,400 | | | 101,400 |
| Replacing 2001 Ford E450 SD ctwy (298) | 29 Veh#298 | | | | 131,400 | | | 131,400 |
| Replacing 2023 Chevrolet Tahoe (212) | 30 Veh#212 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (226) | 30 Veh#226 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (229) | 30 Veh#229 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (232) | 30 Veh#232 | | | | | 77,200 | | 77,200 |
| Replacing 2024 Chevrolet Tahoe (241) | 30 Veh#241 | | | | | 77,200 | | 77,200 |
| Replacing 2025 Chevrolet Tahoe (254) | 30 Veh#254 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (263) | 30 Veh#263 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (272) | 30 Veh#272 | | | | | 77,600 | | 77,600 |
| Replacing 2023 Chevrolet Tahoe (277) | 30 Veh# 277 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (280) | 30 Veh#280 | | | | | 77,200 | | 77,200 |
| Replacing 2023 Chevrolet Tahoe (297) | 30 Veh#297 | | | | | 77,200 | | 77,200 |
| Replacing 2021 Ford F-250 (296) | 31 Veh#296 | | | | | | 50,000 | 50,000 |
| Axion In-car Cameras | PD2302 | 1 | 126,000 | 126,000 | 126,000 | | | 378,000 |
| Flock Security Cameras | PD2601 | 1 | 159,000 | 159,000 | 159,000 | | | 477,000 |
| Police Officer Body Worn Cameras & Tasers | PD2701 | 1 | 385,700 | 385,700 | 385,700 | 385,700 | | 1,542,800 |
| | Police Total | | 670,700 | 1,538,300 | 1,288,700 | 1,235,300 | 50,000 | 4,783,000 |

Procurement & Inventory

| | | | | | | | | |
|--------------------------------|------------------------------------------|--|----------|----------------|----------|----------|----------|----------------|
| Truck Rail & Fence Replacement | CS2801 | | | 80,000 | | | | 80,000 |
| William Street Paving | CS2802 | | | 375,000 | | | | 375,000 |
| | Procurement & Inventory Total | | 0 | 455,000 | 0 | 0 | 0 | 455,000 |

Public Works - Grounds

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

Public Works - Stormwater

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

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

Public Works - Streets

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

| | | | | | | |
|--------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| GRAND TOTAL | 13,385,600 | 7,959,100 | 5,303,600 | 4,999,400 | 1,409,800 | 33,057,500 |
|--------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|

Capital Improvement Plan

Dover, DE

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

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

Description

Updating audio/visual components in Council Chambers

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Equip/Vehicle/Furnishings | 100,000 | 0 | 0 | 0 | 0 | 100,000 | 0 |
| | Total | 100,000 | 0 | 0 | 0 | 0 | 100,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | General Fund | 100,000 | 0 | 0 | 0 | 0 | 100,000 | 0 |
| | Total | 100,000 | 0 | 0 | 0 | 0 | 100,000 | |

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 | 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 | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|---------------------------|---------------|---------------|---------------|----------|----------|----------------|--------|
| 543,900 | Equip/Vehicle/Furnishings | 77,700 | 77,700 | 77,700 | 0 | 0 | 233,100 | 0 |
| | Total | 77,700 | 77,700 | 77,700 | 0 | 0 | 233,100 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|-----------------|---------------|---------------|---------------|----------|----------|----------------|--------|
| 543,900 | General Fund | 77,700 | 77,700 | 77,700 | 0 | 0 | 233,100 | 0 |
| | Total | 77,700 | 77,700 | 77,700 | 0 | 0 | 233,100 | |

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 |
| 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 | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|---------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 333,600 | Equip/Vehicle/Furnishings | 83,400 | 83,400 | 83,400 | 83,400 | 83,400 | 417,000 | 83,400 |
| | Total | 83,400 | 83,400 | 83,400 | 83,400 | 83,400 | 417,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|-----------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 333,600 | General Fund | 83,400 | 83,400 | 83,400 | 83,400 | 83,400 | 417,000 | 83,400 |
| | Total | 83,400 | 83,400 | 83,400 | 83,400 | 83,400 | 417,000 | |

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 |
| 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 | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|---------------------------|----------------|----------------|----------------|---------------|----------|----------------|--------|
| 410,700 | Equip/Vehicle/Furnishings | 123,200 | 123,200 | 123,200 | 71,900 | 0 | 441,500 | 0 |
| | Total | 123,200 | 123,200 | 123,200 | 71,900 | 0 | 441,500 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|-----------------|----------------|----------------|----------------|---------------|----------|----------------|--------|
| 410,700 | General Fund | 123,200 | 123,200 | 123,200 | 71,900 | 0 | 441,500 | 0 |
| | Total | 123,200 | 123,200 | 123,200 | 71,900 | 0 | 441,500 | |

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 |
| Status | Active | Useful Life | 15 years |
| Time-Line: | FY24-FY30 | Account Number: | 101-11-14-99-000-54025 |

Description

Replacing ladder #2

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

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|-----------------|----------------|----------------|----------------|----------------|----------------|------------------|---------|
| 665,100 | General Fund | 285,200 | 285,200 | 285,200 | 285,200 | 237,300 | 1,378,100 | 230,500 |
| | Total | 285,200 | 285,200 | 285,200 | 285,200 | 237,300 | 1,378,100 | |

Capital Improvement Plan

Dover, DE

Project # FR2700
Project Name Replacing Engine #4

| | | | |
|---------------------------|------------------------|-------------------|-------------------|
| Total Project Cost | \$1,236,200 | Department | Fire/Robbins Hose |
| Type | Vehicles | Category | Vehicles |
| Priority | 1 | Status | Active |
| Useful Life | 15 years | Time-Line: | FY27-FY31 |
| Account Number: | 101-11-14-99-000-54025 | | |

Description

Replacing Engine #4

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

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| 0 | General Fund | 176,600 | 176,600 | 176,600 | 176,600 | 176,600 | 883,000 | 353,200 |
| | Total | 176,600 | 176,600 | 176,600 | 176,600 | 176,600 | 883,000 | |

Capital Improvement Plan

Dover, DE

Project # FR2701
Project Name Replacing Squad #2

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

Description

Replacing Squad #2

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

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| 0 | General Fund | 163,300 | 163,300 | 163,300 | 163,300 | 163,300 | 816,500 | 326,600 |
| | Total | 163,300 | 163,300 | 163,300 | 163,300 | 163,300 | 816,500 | |

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 | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|---------------------------|----------------|----------------|----------------|----------|----------|----------------|--------|
| 180,800 | Equip/Vehicle/Furnishings | 126,000 | 126,000 | 126,000 | 0 | 0 | 378,000 | 0 |
| | Total | 126,000 | 126,000 | 126,000 | 0 | 0 | 378,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|-----------------|----------------|----------------|----------------|----------|----------|----------------|--------|
| 180,800 | General Fund | 126,000 | 126,000 | 126,000 | 0 | 0 | 378,000 | 0 |
| | Total | 126,000 | 126,000 | 126,000 | 0 | 0 | 378,000 | |

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.

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

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

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|--------|-----------------|----------------|----------------|----------------|----------|----------|----------------|--------|
| 79,500 | General Fund | 159,000 | 159,000 | 159,000 | 0 | 0 | 477,000 | 0 |
| | Total | 159,000 | 159,000 | 159,000 | 0 | 0 | 477,000 | |

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.

Capital Improvement Plan

Dover, DE

Project # PD2701
Project Name Police Officer Body Worn Cameras & Tasers

| | | | |
|---------------------------|-------------|------------------------|------------------------|
| Total Project Cost | \$1,542,800 | Department | Police |
| Type | Equipment | Category | Equipment |
| Priority | 1 | Status | Active |
| Useful Life | 5 years | New Project: | Yes |
| Time-Line: | FY27 | Account Number: | 101-11-17-00-000-54031 |

Description

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

Justification

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

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

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------------|----------------|----------------|----------------|----------|------------------|--------|
| 0 | General Fund | 385,700 | 385,700 | 385,700 | 385,700 | 0 | 1,542,800 | 0 |
| | Total | 385,700 | 385,700 | 385,700 | 385,700 | 0 | 1,542,800 | |

Budget Impact

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

Capital Improvement Plan

Dover, DE

Project # ST2702
Project Name Garrison Oak Tech Park Entrance Improvements

| | | | |
|---------------------------|------------------------|--------------------|---------------------------|
| Total Project Cost | \$1,426,000 | Contact | Water/Wastewater Director |
| Department | Public Works - Streets | Type | Improvement |
| Category | General | Priority | 2 |
| Status | Active | Useful Life | 20 years |
| New Project: | Yes | Time-Line: | FY27 |
| Account Number: | 101-12-18-60-000-54031 | | |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|------------------|----------|----------|----------|----------|------------------|--------|
| 0 | Construction/Maintenance | 1,426,000 | 0 | 0 | 0 | 0 | 1,426,000 | 0 |
| | Total | 1,426,000 | 0 | 0 | 0 | 0 | 1,426,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|------------------|----------|----------|----------|----------|------------------|--------|
| 0 | Other | 1,426,000 | 0 | 0 | 0 | 0 | 1,426,000 | 0 |
| | Total | 1,426,000 | 0 | 0 | 0 | 0 | 1,426,000 | |

Budget Impact

Potential Funding from Economic Development Fund

Capital Improvement Plan

Dover, DE

Project # SW2206
Project Name MS4 Inventory/Inspection

| | | | |
|---------------------------|---------------------------|--------------------|-----------------------|
| Total Project Cost | \$348,800 | 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: | FY27 |
| Account Number: | 101-12-18-60-000-54031 | | |

Description

SW2206 Inventory & Mapping of roughly 90% of the remaining Stormwater infrastructure maintained by the City. 75% of the City's S/W infrastructure already mapped by KCI, started in FY16.

Justification

Must be completed to be in compliance with NPDES MS4 Program

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|--------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 239,800 | Construction/Maintenance | 109,000 | 0 | 0 | 0 | 0 | 109,000 | 0 |
| | Total | 109,000 | 0 | 0 | 0 | 0 | 109,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|---------|-----------------|----------------|----------|----------|----------|----------|----------------|--------|
| 239,800 | General Fund | 59,000 | 0 | 0 | 0 | 0 | 59,000 | 0 |
| | State Grant | 50,000 | 0 | 0 | 0 | 0 | 50,000 | |
| | Total | 109,000 | 0 | 0 | 0 | 0 | 109,000 | |

Capital Improvement Plan

Dover, DE

Project # SW2502
Project Name Meeting House Branch Drainage Improvements

| | | | |
|---------------------------|---------------------------|--------------------|-----------------------|
| Total Project Cost | \$14,360,500 | Contact | Public Works Director |
| 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 | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-----------|--------------------------|-------------------|------------------|----------|----------|----------|-------------------|--------|
| 2,500,000 | Construction/Maintenance | 10,060,500 | 1,800,000 | 0 | 0 | 0 | 11,860,500 | 0 |
| | Total | 10,060,500 | 1,800,000 | 0 | 0 | 0 | 11,860,500 | |

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

Capital Improvement Plan

Dover, DE

Project # SW2701
Project Name Miscellaneous Emergency Storm Sewer Repairs

| | | | |
|---------------------------|---------------------------|--------------------|---------------------------|
| Total Project Cost | \$464,000 | 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: | FY27-FY31 |
| 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.

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

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|---------------|----------------|----------------|----------------|----------------|----------------|--------|
| 0 | General Fund | 50,000 | 100,000 | 102,000 | 104,000 | 108,000 | 464,000 | 0 |
| | Total | 50,000 | 100,000 | 102,000 | 104,000 | 108,000 | 464,000 | |

Capital Improvement Plan

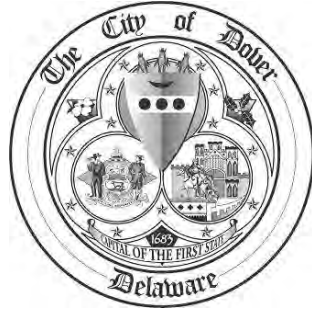
Dover, DE

Project # SW2702
Project Name Engine Replacement Veh#328

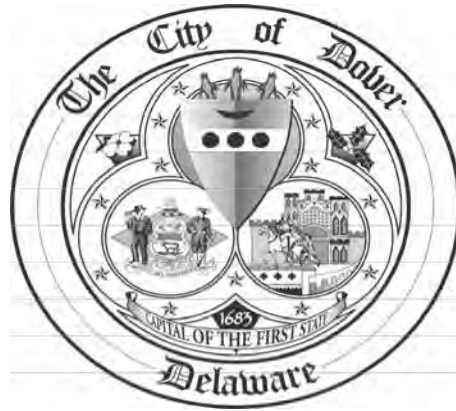
| | | | |
|---------------------------|---------------------------|----------------|-----------------------|
| Total Project Cost | \$0 | Contact | Public Works Director |
| Department | Public Works - Stormwater | Type | Improvement |
| Category | Vehicles | Status | Active |
| Useful Life | 3 years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



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SANITATION FUND



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

| Source | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|--------------------|----------------|----------------|----------------|-------------|-------------|------------------|
| Sanitation | 477,000 | 480,000 | 768,000 | | | 1,725,000 |
| GRAND TOTAL | 477,000 | 480,000 | 768,000 | 0 | 0 | 1,725,000 |

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

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

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|---------------------------|--------------------|-----------------------|
| Total Project Cost | \$477,000 | Contact | Public Works Director |
| Department | Public Works - Sanitation | Type | Vehicles |
| Category | Vehicles | Priority | n/a |
| Status | Active | Useful Life | 7 years |
| New Project: | Yes | Time-Line: | FY27 |
| Account Number: | 101-12-18-50-000-54023 | | |

Description

2020 Peterbilt Automated Trash Truck #455

Justification

Passed useful life

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Equip/Vehicle/Furnishings | 477,000 | 0 | 0 | 0 | 0 | 477,000 | 0 |
| | Total | 477,000 | 0 | 0 | 0 | 0 | 477,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Sanitation | 477,000 | 0 | 0 | 0 | 0 | 477,000 | 0 |
| | Total | 477,000 | 0 | 0 | 0 | 0 | 477,000 | |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|---------------------------|--------------------|-----------------------|
| Total Project Cost | \$480,000 | Contact | Public Works Director |
| Department | Public Works - Sanitation | Type | Vehicles |
| Category | Vehicles | Priority | n/a |
| Status | Active | Useful Life | 7 years |
| New Project: | Yes | Time-Line: | FY28 |
| Account Number: | 405-12-18-50-000-54023 | | |

Description

2020 Peterbilt Automated Trash Truck #444

Justification

Passed its useful life

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|----------|----------------|----------|----------|----------|----------------|--------|
| 0 | Equip/Vehicle/Furnishings | 0 | 480,000 | 0 | 0 | 0 | 480,000 | 0 |
| | Total | 0 | 480,000 | 0 | 0 | 0 | 480,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------|----------------|----------|----------|----------|----------------|--------|
| 0 | Sanitation | 0 | 480,000 | 0 | 0 | 0 | 480,000 | 0 |
| | Total | 0 | 480,000 | 0 | 0 | 0 | 480,000 | |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|---------------------------|--------------------|-----------------------|
| Total Project Cost | \$288,000 | Contact | Public Works Director |
| Department | Public Works - Sanitation | Type | Vehicles |
| Category | Vehicles | Priority | n/a |
| Status | Active | Useful Life | 7 years |
| New Project: | Yes | Time-Line: | FY29 |
| Account Number: | 405-12-18-50-000-54023 | | |

Description

2023 International Rear Loader Trash Truck #445

Justification

Passed its useful life

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|----------|----------|----------------|----------|----------|----------------|--------|
| 0 | Equip/Vehicle/Furnishings | 0 | 0 | 288,000 | 0 | 0 | 288,000 | 0 |
| | Total | 0 | 0 | 288,000 | 0 | 0 | 288,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------|----------|----------------|----------|----------|----------------|--------|
| 0 | Sanitation | 0 | 0 | 288,000 | 0 | 0 | 288,000 | 0 |
| | Total | 0 | 0 | 288,000 | 0 | 0 | 288,000 | |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|---------------------------|--------------------|-----------------------|
| Total Project Cost | \$480,000 | Contact | Public Works Director |
| Department | Public Works - Sanitation | Type | Vehicles |
| Category | Vehicles | Priority | n/a |
| Status | Active | Useful Life | 7 years |
| New Project: | Yes | Time-Line: | FY29 |
| Account Number: | 405-12-18-50-000-54023 | | |

Description

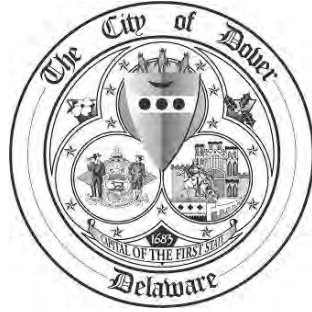
2023 Peterbuilt Automated Trash Truck #450

Justification

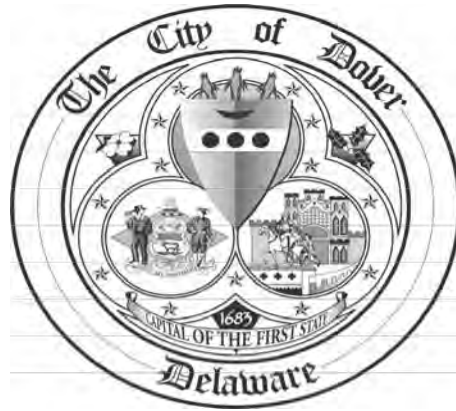
Passed its useful life

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|----------|----------|----------------|----------|----------|----------------|--------|
| 0 | Equip/Vehicle/Furnishings | 0 | 0 | 480,000 | 0 | 0 | 480,000 | 0 |
| | Total | 0 | 0 | 480,000 | 0 | 0 | 480,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|----------|----------|----------------|----------|----------|----------------|--------|
| 0 | Sanitation | 0 | 0 | 480,000 | 0 | 0 | 480,000 | 0 |
| | Total | 0 | 0 | 480,000 | 0 | 0 | 480,000 | |



WATER FUND



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

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

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

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

Capital Improvement Plan

Dover, DE

Project # WD2703
Project Name Predictive Water Main Leak Modeling

| | | | |
|---------------------------|------------------------|--------------------|---------------------------|
| Total Project Cost | \$80,000 | 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: | FY27 |
| Account Number: | 401-40-68-99-000-54031 | | |

Description

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

Justification

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

| Expenditures | Prior | 2027 | 2028 | 2029 | 2030 | 2031 | Future | Total |
|---------------------|--------------|---------------|-------------|-------------|-------------|-------------|---------------|---------------|
| Planning/Design | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 80,000 |
| Total | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 80,000 |

| Funding Sources | Prior | 2027 | 2028 | 2029 | 2030 | 2031 | Future | Total |
|------------------------|--------------|---------------|-------------|-------------|-------------|-------------|---------------|---------------|
| Water/Wastewater Fund | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 80,000 |
| Total | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 80,000 |

Capital Improvement Plan

Dover, DE

Project # WD2704
Project Name Wilmington University Access Road

| | | | |
|---------------------------|------------------------|--------------------|---------------------------|
| Total Project Cost | \$85,000 | Contact | Water/Wastewater Director |
| Department | Water Management | Type | Improvement |
| Category | Water/Wastewater | Priority | 6 |
| Status | Active | Useful Life | 20 years |
| New Project: | No | Time-Line: | FY27 |
| Account Number: | 401-40-68-99-000-54031 | | |

Description

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

Justification

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

| Expenditures | Prior | 2027 | 2028 | 2029 | 2030 | 2031 | Future | Total |
|--------------------------|--------------|---------------|-------------|-------------|-------------|-------------|---------------|---------------|
| Construction/Maintenance | 0 | 85,000 | 0 | 0 | 0 | 0 | 0 | 85,000 |
| Total | 0 | 85,000 | 0 | 0 | 0 | 0 | 0 | 85,000 |

| Funding Sources | Prior | 2027 | 2028 | 2029 | 2030 | 2031 | Future | Total |
|------------------------|--------------|---------------|-------------|-------------|-------------|-------------|---------------|---------------|
| Water/Wastewater Fund | 0 | 85,000 | 0 | 0 | 0 | 0 | 0 | 85,000 |
| Total | 0 | 85,000 | 0 | 0 | 0 | 0 | 0 | 85,000 |

Budget Impact

Potential shared funding with Tidewater Utilities

Capital Improvement Plan

Dover, DE

Project # WD2705
Project Name Elevated Water Tower Maintenance

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

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

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

Capital Improvement Plan

Dover, DE

Project # WD2602
Project Name Manganese Removal Program

| | | | |
|---------------------------|------------------------|--------------------|---------------------------|
| Total Project Cost | \$3,075,000 | 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.

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

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



WASTEWATER FUND



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

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

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

| Department | Project # | Priority | 2027 | 2028 | 2029 | 2030 | 2031 | Total |
|------------------------------------------------|------------|----------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Wastewater Management | | | | | | | | |
| 2008 Case Backhoe #672 | 27 Veh#672 | | 180,000 | | | | | 180,000 |
| 2012 Ford F350 #680 | 27 Veh#680 | | 80,000 | | | | | 80,000 |
| 2005 MGS Generator #604 | 28 Veh#604 | | | 80,000 | | | | 80,000 |
| 2013 Case Skidsteer #674 | 29 Veh#674 | | | | 80,000 | | | 80,000 |
| 2009 Chevrolet High Cube Van #684 | 30 Veh#684 | | | | | 90,000 | | 90,000 |
| Kings Cliffe Pump Station Replacement | WW2605 | 4 | 51,000 | | 676,700 | | | 727,700 |
| Inflow/Infiltration Removal | WW2701 | 1 | 1,000,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 6,000,000 |
| Miscellaneous Emergency Sanitary Sewer Repairs | WW2702 | 2 | 180,000 | 185,000 | 190,000 | 195,000 | 200,000 | 950,000 |
| Pump Station Aeration Upgrade | WW2705 | 5 | 15,000 | | | | | 15,000 |
| Emerald Pointe Pump Station Upgrade | WW2706 | 6 | 20,000 | 53,000 | | 700,000 | | 773,000 |
| Meter Replacement Project | WW2800 | | | 418,700 | 418,700 | 418,700 | | 1,256,100 |
| Laurel Drive Pump Station Replacement | WW2803 | | | 656,600 | | | | 656,600 |
| Schoolview Pump Station Upgrade | WW2805 | | | 22,000 | 55,000 | | 720,000 | 797,000 |
| Dover Post Pump Station Replacement | WW2904 | | | | 26,000 | | | 26,000 |
| Hunter's Pointe Pump Station Replacement | WW2905 | | | | 24,000 | 57,000 | | 81,000 |
| Westminster Pump Station Replacement | WW3005 | | | | | 26,000 | 59,000 | 85,000 |
| Dover Post Station Replacement | WW3105 | | | | | | 28,000 | 28,000 |
| Wastewater Management Total | | | 1,526,000 | 2,665,300 | 2,720,400 | 2,736,700 | 2,257,000 | 11,905,400 |
| GRAND TOTAL | | | 1,526,000 | 2,665,300 | 2,720,400 | 2,736,700 | 2,257,000 | 11,905,400 |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|-----------------------|------------------------|---------------------------|
| Total Project Cost | \$180,000 | Contact | Water/Wastewater Director |
| Department | Wastewater Management | Type | Vehicles |
| Category | Water/Wastewater | Status | Active |
| Useful Life | 10 years | New Project: | Yes |
| Time-Line: | FY27 | Account Number: | 403-41-69-99-000-54023 |

Description

Replacing 2008 Case Backhoe #672

Justification

Vehicle is beyond its useful life

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Unassigned Expenditure | 180,000 | 0 | 0 | 0 | 0 | 180,000 | 0 |
| | Total | 180,000 | 0 | 0 | 0 | 0 | 180,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Water/Wastewater Fund | 180,000 | 0 | 0 | 0 | 0 | 180,000 | 0 |
| | Total | 180,000 | 0 | 0 | 0 | 0 | 180,000 | |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|-----------------------|------------------------|---------------------------|
| Total Project Cost | \$80,000 | Contact | Water/Wastewater Director |
| Department | Wastewater Management | Type | Vehicles |
| Category | Water/Wastewater | Status | Active |
| Useful Life | 10 years | New Project: | Yes |
| Time-Line: | FY27 | Account Number: | 403-41-69-99-000-54023 |

Description

Replacing 2012 Ford F350 #680

Justification

Vehicle is beyond its useful life

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Equip/Vehicle/Furnishings | 80,000 | 0 | 0 | 0 | 0 | 80,000 | 0 |
| | Total | 80,000 | 0 | 0 | 0 | 0 | 80,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Water/Wastewater Fund | 80,000 | 0 | 0 | 0 | 0 | 80,000 | 0 |
| | Total | 80,000 | 0 | 0 | 0 | 0 | 80,000 | |

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 | 4 |
| 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.

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

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

Capital Improvement Plan

Dover, DE

Project # WW2701
Project Name Inflow/Infiltration Removal

| | | | |
|---------------------------|------------------------|--------------------|---------------------------|
| Total Project Cost | \$6,000,000 | 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: | FY27-FY31 |
| Account Number: | 403-41-69-99-000-54031 | | |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------|
| 0 | Construction/Maintenance | 1,000,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 6,000,000 | 0 |
| | Total | 1,000,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 6,000,000 | |

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

Budget Impact

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

Capital Improvement Plan

Dover, DE

Project # WW2702
Project Name Miscellaneous Emergency Sanitary Sewer Repairs

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

Description

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

Justification

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

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

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

Capital Improvement Plan

Dover, DE

Project # WW2705
Project Name Pump Station Aeration Upgrade

| | | | |
|---------------------------|------------------------|--------------------|---------------------------|
| Total Project Cost | \$15,000 | Contact | Water/Wastewater Director |
| Department | Wastewater Management | Type | Improvement |
| Category | Water/Wastewater | Priority | 5 |
| Status | Active | Useful Life | 10 years |
| New Project: | Yes | Time-Line: | FY27 |
| Account Number: | 403-41-69-99-000-54031 | | |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Planning/Design | 15,000 | 0 | 0 | 0 | 0 | 15,000 | 0 |
| | Total | 15,000 | 0 | 0 | 0 | 0 | 15,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Water/Wastewater Fund | 15,000 | 0 | 0 | 0 | 0 | 15,000 | 0 |
| | Total | 15,000 | 0 | 0 | 0 | 0 | 15,000 | |

Budget Impact

Potential increase in electric usage at this station

Capital Improvement Plan

Dover, DE

Project # WW2706
Project Name Emerald Pointe Pump Station Upgrade

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

Description

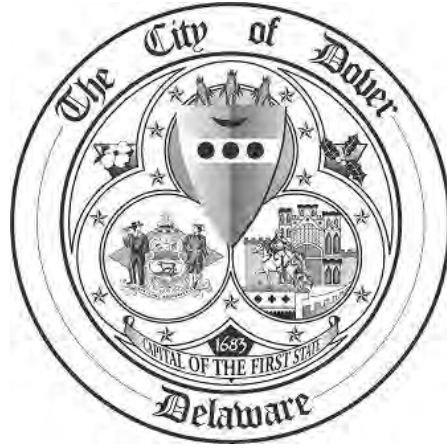
This project calls for replacement of the Smith & Loveless package pumping station, in order to handle development in the area, as well as completely rehabilitate the wet well of the pump station using a poly-triplex system liner. The station is not operating to the needs of the development.

Justification

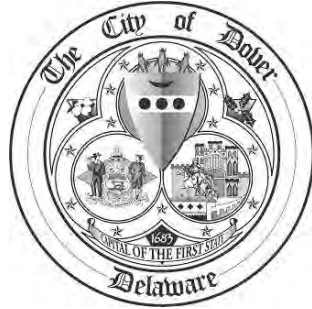
Replace the aged station with a completely new station to prevent the need for costly unbudgeted repairs to maintain operation, thus reducing pump failure resulting in a sewage spill into waterway or backup in a residence. Due to the age of the station, certain parts are no longer obtainable, and replacement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

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

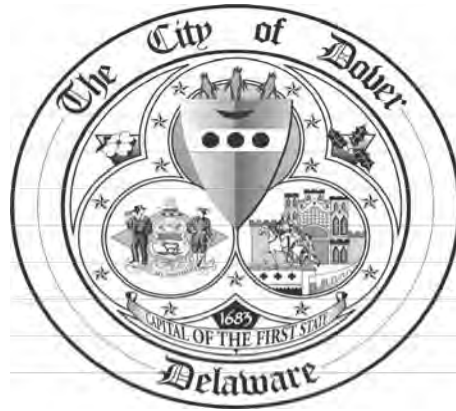
| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|-----------------------|---------------|---------------|----------|----------------|----------|----------------|--------|
| 0 | Water/Wastewater Fund | 12,000 | 31,800 | 0 | 420,000 | 0 | 463,800 | 0 |
| | Impact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



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ELECTRIC FUND



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

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

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

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

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

Capital Improvement Plan

Dover, DE

Project # EA2701
Project Name Weyandt hall Bathrooms

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

Description

Weyandt Hall bathroom renovations

Justification

Renovate 9 bathrooms throughout the building as they are outdated.

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Construction/Maintenance | 130,000 | 0 | 0 | 0 | 0 | 130,000 | 0 |
| | Total | 130,000 | 0 | 0 | 0 | 0 | 130,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Electric Revenue | 130,000 | 0 | 0 | 0 | 0 | 130,000 | 0 |
| | Total | 130,000 | 0 | 0 | 0 | 0 | 130,000 | |

Capital Improvement Plan

Dover, DE

Project # EA2702
Project Name Weyandt Hall Storefronts

| | | | |
|---------------------------|----------------|--------------------|---------------------------|
| Total Project Cost | \$60,000 | Contact | Central Services Director |
| Department | Electric Admin | Type | Improvement |
| Category | General | Priority | 2 |
| Status | Active | Useful Life | 30 years |
| New Project: | Yes | Time-Line: | FY27 |

Description

Replace the storefronts at both 1st floor entrances

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 60,000 | 0 | 0 | 0 | 0 | 60,000 | 0 |
| | Total | 60,000 | 0 | 0 | 0 | 0 | 60,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 60,000 | 0 | 0 | 0 | 0 | 60,000 | 0 |
| | Total | 60,000 | 0 | 0 | 0 | 0 | 60,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2702
Project Name Dover Downs Racking System

| | | | |
|---------------------------|----------------------|--------------------|-------------------|
| Total Project Cost | \$55,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | 1 |
| Status | Active | Useful Life | 25 years |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 55,000 | 0 | 0 | 0 | 0 | 55,000 | 0 |
| | Total | 55,000 | 0 | 0 | 0 | 0 | 55,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 55,000 | 0 | 0 | 0 | 0 | 55,000 | 0 |
| | Total | 55,000 | 0 | 0 | 0 | 0 | 55,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2703
Project Name McKee Run Upgrade

| | | | |
|---------------------------|----------------------|--------------------|-------------------|
| Total Project Cost | \$59,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | 7 |
| Status | Active | Useful Life | 25 years |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 59,000 | 0 | 0 | 0 | 0 | 59,000 | 0 |
| | Total | 59,000 | 0 | 0 | 0 | 0 | 59,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 59,000 | 0 | 0 | 0 | 0 | 59,000 | 0 |
| | Total | 59,000 | 0 | 0 | 0 | 0 | 59,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2704
Project Name Poplar Lane OH to UG

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

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 41,000 | 0 | 0 | 0 | 0 | 41,000 | 0 |
| | Total | 41,000 | 0 | 0 | 0 | 0 | 41,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 41,000 | 0 | 0 | 0 | 0 | 41,000 | 0 |
| | Total | 41,000 | 0 | 0 | 0 | 0 | 41,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2705
Project Name Bay Road 750 Underground

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

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 78,000 | 0 | 0 | 0 | 0 | 78,000 | 0 |
| | Total | 78,000 | 0 | 0 | 0 | 0 | 78,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 78,000 | 0 | 0 | 0 | 0 | 78,000 | 0 |
| | Total | 78,000 | 0 | 0 | 0 | 0 | 78,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2706
Project Name Pole Replacement

| | | | |
|---------------------------|----------------------|--------------------|-------------------|
| Total Project Cost | \$168,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | 3 |
| Status | Active | Useful Life | 30 years |

Description

Replace transmission and distribution poles that fail pole testing.

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Unassigned Expenditure | 168,000 | 0 | 0 | 0 | 0 | 168,000 | 0 |
| | Total | 168,000 | 0 | 0 | 0 | 0 | 168,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Electric Revenue | 168,000 | 0 | 0 | 0 | 0 | 168,000 | 0 |
| | Total | 168,000 | 0 | 0 | 0 | 0 | 168,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2707
Project Name The Greens Underground Upgrade Phase 1

| | | | |
|---------------------------|------------------------|--------------------|-------------------|
| Total Project Cost | \$226,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | 10 |
| Status | Active | Useful Life | 25 years |
| New Project: | Yes | Time-Line: | FY26 |
| Account Number: | 411-42-26-99-000-59025 | | |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Construction/Maintenance | 226,000 | 0 | 0 | 0 | 0 | 226,000 | 0 |
| | Total | 226,000 | 0 | 0 | 0 | 0 | 226,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Electric Revenue | 226,000 | 0 | 0 | 0 | 0 | 226,000 | 0 |
| | Total | 226,000 | 0 | 0 | 0 | 0 | 226,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2708
Project Name The Greens Underground Upgrade Phase 2

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

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Construction/Maintenance | 207,000 | 0 | 0 | 0 | 0 | 207,000 | 0 |
| | Total | 207,000 | 0 | 0 | 0 | 0 | 207,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Electric Revenue | 207,000 | 0 | 0 | 0 | 0 | 207,000 | 0 |
| | Total | 207,000 | 0 | 0 | 0 | 0 | 207,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2709
Project Name Greenhill Alley Rebuild

| | | | |
|---------------------------|----------------------|--------------------|-------------------|
| Total Project Cost | \$30,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | 5 |
| Status | Active | Useful Life | 25 years |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 30,000 | 0 | 0 | 0 | 0 | 30,000 | 0 |
| | Total | 30,000 | 0 | 0 | 0 | 0 | 30,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 30,000 | 0 | 0 | 0 | 0 | 30,000 | 0 |
| | Unassigned Funding | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total | 30,000 | 0 | 0 | 0 | 0 | 30,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2710
Project Name Substation Batteries

| | | | |
|---------------------------|----------------------|--------------------|-------------------|
| Total Project Cost | \$128,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | 4 |
| Status | Active | Useful Life | 15 years |

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|---------------|---------------|----------|---------------|----------------|--------|
| 0 | Construction/Maintenance | 32,000 | 32,000 | 32,000 | 0 | 32,000 | 128,000 | 0 |
| | Total | 32,000 | 32,000 | 32,000 | 0 | 32,000 | 128,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|---------------|---------------|----------|---------------|----------------|--------|
| 0 | Electric Revenue | 32,000 | 32,000 | 32,000 | 0 | 32,000 | 128,000 | 0 |
| | Total | 32,000 | 32,000 | 32,000 | 0 | 32,000 | 128,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2711
Project Name Substation Component Replacement

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Construction/Maintenance | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | 0 |
| | Total | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Electric Revenue | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | 0 |
| | Total | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2712
Project Name Small Cell Wireless Improvements

| | | | |
|---------------------------|----------------------|--------------------|-------------------|
| Total Project Cost | \$150,000 | Contact | Electric Director |
| Department | Electric Engineering | Type | Improvement |
| Category | Electric | Priority | n/a |
| 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.

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Construction/Maintenance | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | 0 |
| | Total | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Electric Revenue | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | 0 |
| | Total | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2713
Project Name Transmission Line Maintenance Program

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Construction/Maintenance | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | 0 |
| | Total | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Electric Revenue | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | 0 |
| | Total | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | |

Capital Improvement Plan

Dover, DE

Project # EE2714
Project Name System Operations Console

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

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Equip/Vehicle/Furnishings | 175,000 | 0 | 0 | 0 | 0 | 175,000 | 0 |
| | Total | 175,000 | 0 | 0 | 0 | 0 | 175,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Electric Revenue | 175,000 | 0 | 0 | 0 | 0 | 175,000 | 0 |
| | Total | 175,000 | 0 | 0 | 0 | 0 | 175,000 | |

Capital Improvement Plan

Dover, DE

Project # TD2702
Project Name CT Site Repairs & Maintenance

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

Description

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

Justification

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

Capital Improvement Plan

Dover, DE

Project # EE2727
Project Name New Developments

| | | | |
|---------------------------|----------------|----------------|-------------------|
| Total Project Cost | \$12,000,000 | Contact | Electric Director |
| Department | Electric T & D | Type | Improvement |
| Category | Electric | 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 \$3,815 per residential lot connection fee inside City limits and the same per lot fee for outside City limits but in the service area. For business and industrial developers, a fee is charged based on total material expense for the extension.

This is an ongoing project and affects three separate accounts:

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

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------|
| 0 | Construction/Maintenance | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 12,000,000 | 0 |
| | Total | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 12,000,000 | |

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

Capital Improvement Plan

Dover, DE

Project # TD2702
Project Name CT Site Repairs & Maintenance

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

Description

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|---------------|----------|---------------|----------------|--------|
| 0 | Construction/Maintenance | 38,000 | 0 | 40,000 | 0 | 42,000 | 120,000 | 0 |
| | Total | 38,000 | 0 | 40,000 | 0 | 42,000 | 120,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|---------------|----------|---------------|----------------|--------|
| 0 | Electric Revenue | 38,000 | 0 | 40,000 | 0 | 42,000 | 120,000 | 0 |
| | Total | 38,000 | 0 | 40,000 | 0 | 42,000 | 120,000 | |

Capital Improvement Plan

Dover, DE

Project # EG2701
Project Name VanSant Unit 11 Component Replacement

| | | | |
|---------------------------|-------------|-----------------|-------------------|
| Total Project Cost | \$170,000 | Contact | Electric Director |
| Department | Power Plant | Type | Maintenance |
| Category | Electric | Priority | 4 |
| 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, transformers, gaskets, and cables. (\$35K)

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

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

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

Note: Project costs in years beyond 2028 are shown for expense planning purposes and represent future projects related to this equipment that are anticipated based on expected operation.

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Construction/Maintenance | 70,000 | 25,000 | 25,000 | 25,000 | 25,000 | 170,000 | 0 |
| | Total | 70,000 | 25,000 | 25,000 | 25,000 | 25,000 | 170,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------|
| 0 | Electric Revenue | 70,000 | 25,000 | 25,000 | 25,000 | 25,000 | 170,000 | 0 |
| | Total | 70,000 | 25,000 | 25,000 | 25,000 | 25,000 | 170,000 | |

Capital Improvement Plan

Dover, DE

Project # EG2702
Project Name VanSant Unit 11 Battery Replacement

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

Description

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

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 25,000 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| | Total | 25,000 | 0 | 0 | 0 | 0 | 25,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 25,000 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| | Total | 25,000 | 0 | 0 | 0 | 0 | 25,000 | |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|-------------|-------------------|-------------|
| Total Project Cost | \$550,000 | Department | Power Plant |
| Type | Maintenance | Category | Electric |
| Priority | 1 | Status | Active |
| Useful Life | 10 years | | |

Description

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

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

Justification

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

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Construction/Maintenance | 550,000 | 0 | 0 | 0 | 0 | 550,000 | 0 |
| | Total | 550,000 | 0 | 0 | 0 | 0 | 550,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|----------------|----------|----------|----------|----------|----------------|--------|
| 0 | Electric Revenue | 550,000 | 0 | 0 | 0 | 0 | 550,000 | 0 |
| | Total | 550,000 | 0 | 0 | 0 | 0 | 550,000 | |

Capital Improvement Plan

Dover, DE

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

| | | | |
|---------------------------|------------------------|--------------------|-------------------|
| Total Project Cost | \$25,000 | Contact | Electric Director |
| Department | Power Plant | Type | Maintenance |
| Category | Electric | Priority | 4 |
| 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.

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|--------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Construction/Maintenance | 25,000 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| | Total | 25,000 | 0 | 0 | 0 | 0 | 25,000 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 25,000 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| | Total | 25,000 | 0 | 0 | 0 | 0 | 25,000 | |

Capital Improvement Plan

Dover, DE

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

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

Description

Replacing 2018 Dodge 1500 Pickup

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Equip/Vehicle/Furnishings | 31,500 | 0 | 0 | 0 | 0 | 31,500 | 0 |
| | Total | 31,500 | 0 | 0 | 0 | 0 | 31,500 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 31,500 | 0 | 0 | 0 | 0 | 31,500 | 0 |
| | Total | 31,500 | 0 | 0 | 0 | 0 | 31,500 | |

Capital Improvement Plan

Dover, DE

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

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

Description

Replacing 2011 Ford Ranger Pickup

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Equip/Vehicle/Furnishings | 31,500 | 0 | 0 | 0 | 0 | 31,500 | 0 |
| | Total | 31,500 | 0 | 0 | 0 | 0 | 31,500 | |

| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 31,500 | 0 | 0 | 0 | 0 | 31,500 | 0 |
| | Total | 31,500 | 0 | 0 | 0 | 0 | 31,500 | |

Capital Improvement Plan

Dover, DE

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

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

Description

Replacing 2018 Dodge 1500 Pickup

| Prior | Expenditures | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|---------------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Equip/Vehicle/Furnishings | 31,500 | 0 | 0 | 0 | 0 | 31,500 | 0 |
| | Total | 31,500 | 0 | 0 | 0 | 0 | 31,500 | |

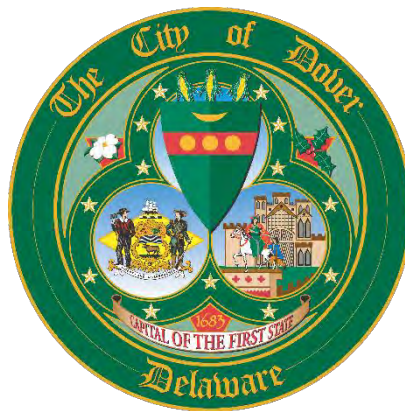
| Prior | Funding Sources | 2027 | 2028 | 2029 | 2030 | 2031 | Total | Future |
|-------|------------------|---------------|----------|----------|----------|----------|---------------|--------|
| 0 | Electric Revenue | 31,500 | 0 | 0 | 0 | 0 | 31,500 | 0 |
| | Total | 31,500 | 0 | 0 | 0 | 0 | 31,500 | |

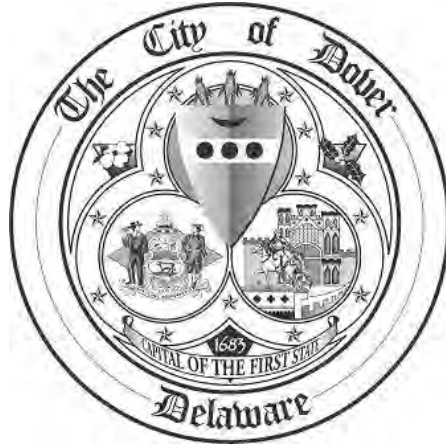
DEBT SERVICE

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 | | <u>Total General Fund Debt Service</u> |
|----------------|-------------------------------|-------------------|-------------------------------|------------------|------------------------------------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> | |
| 2024 | 356,556 | 101,565 | 149,662 | 22,830 | 630,613 |
| 2025 | 364,092 | 92,569 | 152,211 | 17,774 | 626,646 |
| 2026 | 371,544 | 83,664 | 154,804 | 15,182 | 625,194 |
| 2027 | 379,140 | 74,576 | 157,440 | 12,545 | 623,701 |
| 2028 | 386,760 | 65,478 | 160,122 | 9,864 | 622,224 |
| 2029 | 2,485,176 | 55,843 | 162,849 | 7,136 | 2,711,004 |
| 2030 | - | - | 165,622 | 4,363 | 169,985 |
| 2031 | - | - | 168,443 | 1,542 | 169,985 |
| 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 | | 2010 Municipal Revenue (Water) | | Water/Wastewater Fund | | 2011 Municipal Revenue Bonds (Wastewater) | |
|--------------|-----------------------------------------------------|-------------------|--------------------------------|-------------------|-----------------------|------------------|-------------------------------------------|----------|
| | 2009 Municipal Revenue Bonds (Wastewater) Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 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) | | |
|----------------|--------------------------------------------|-------------------|---------------------------------------------|-------------------|----------------------------------------|-------------------|---------------------------------------------|------------------|----------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2024 | 410,000 | 100,294 | 41,835 | 15,400 | 185,726 | 41,570 | 20,492 | 8,973 | |
| 2025 | 215,000 | 90,919 | 42,676 | 14,559 | 189,459 | 38,971 | 20,904 | 8,561 | |
| 2026 | 220,000 | 84,256 | 43,534 | 13,701 | 193,267 | 36,373 | 21,325 | 8,141 | |
| 2027 | 225,000 | 77,106 | 44,409 | 12,826 | 197,152 | 33,775 | 21,753 | 7,713 | |
| 2028 | 235,000 | 69,281 | 45,301 | 11,933 | 201,115 | 31,177 | 22,190 | 7,275 | |
| 2029 | 245,000 | 60,269 | 46,212 | 11,023 | 205,157 | 28,579 | 22,636 | 6,829 | |
| 2030 | 255,000 | 50,269 | 47,141 | 10,094 | 209,281 | 25,981 | 23,091 | 6,374 | |
| 2031 | 265,000 | 39,869 | 48,088 | 9,146 | 213,487 | 23,383 | 23,556 | 5,910 | |
| 2032 | 275,000 | 29,069 | 49,055 | 8,180 | 217,779 | 20,785 | 24,029 | 5,437 | |
| 2033 | 285,000 | 17,869 | 50,041 | 7,194 | 222,156 | 18,187 | 24,512 | 4,954 | |
| 2034 | 295,000 | 6,084 | 51,047 | 6,188 | 226,621 | 15,589 | 25,005 | 4,461 | |
| 2035 | - | - | 52,073 | 5,162 | 231,176 | 12,990 | 25,507 | 3,959 | |
| 2036 | - | - | 53,120 | 4,115 | 235,823 | 10,392 | 26,020 | 3,446 | |
| 2037 | - | - | 54,187 | 3,047 | 240,563 | 7,794 | 26,543 | 2,923 | |
| 2038 | - | - | 55,276 | 1,958 | 245,398 | 5,196 | 27,076 | 2,389 | |
| 2039 | - | - | 56,388 | 847 | 250,332 | 2,598 | 27,621 | 1,845 | |
| 2040 | - | - | - | - | - | - | 28,176 | 1,290 | |
| 2041 | - | - | - | - | - | - | 28,742 | 724 | |
| 2042 | - | - | - | - | - | - | 14,588 | 146 | |
| 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 |
|----------------|----------------------|---------------------|----------------------|
| | Principal | Interest | |
| 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 |
| | \$ 12,580,000 | \$ 2,549,300 | \$ 15,129,300 |



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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

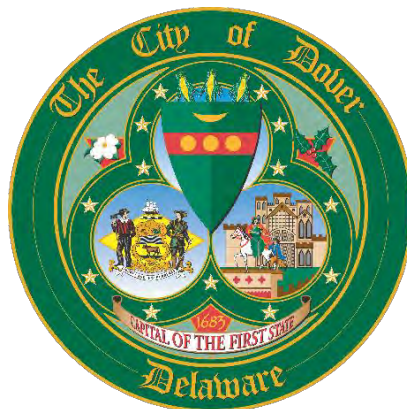
LIBRARY

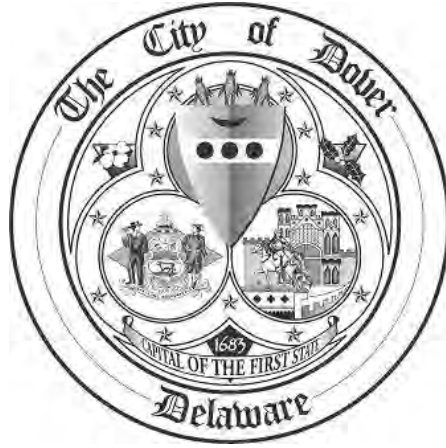
PARKS, RECREATION, AND GROUNDS

PLANNING, INSPECTIONS, AND COMMUNITY DEVELOPMENT

POLICE

PUBLIC WORKS





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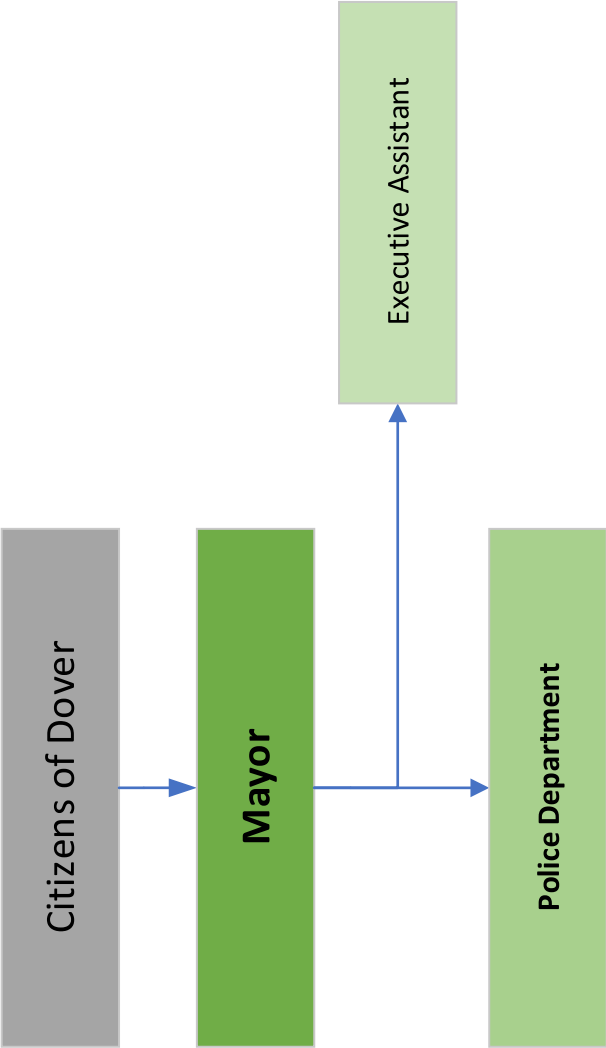
GENERAL FUND BUDGET REVIEW

Fiscal Year 2026-2027



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MAYOR



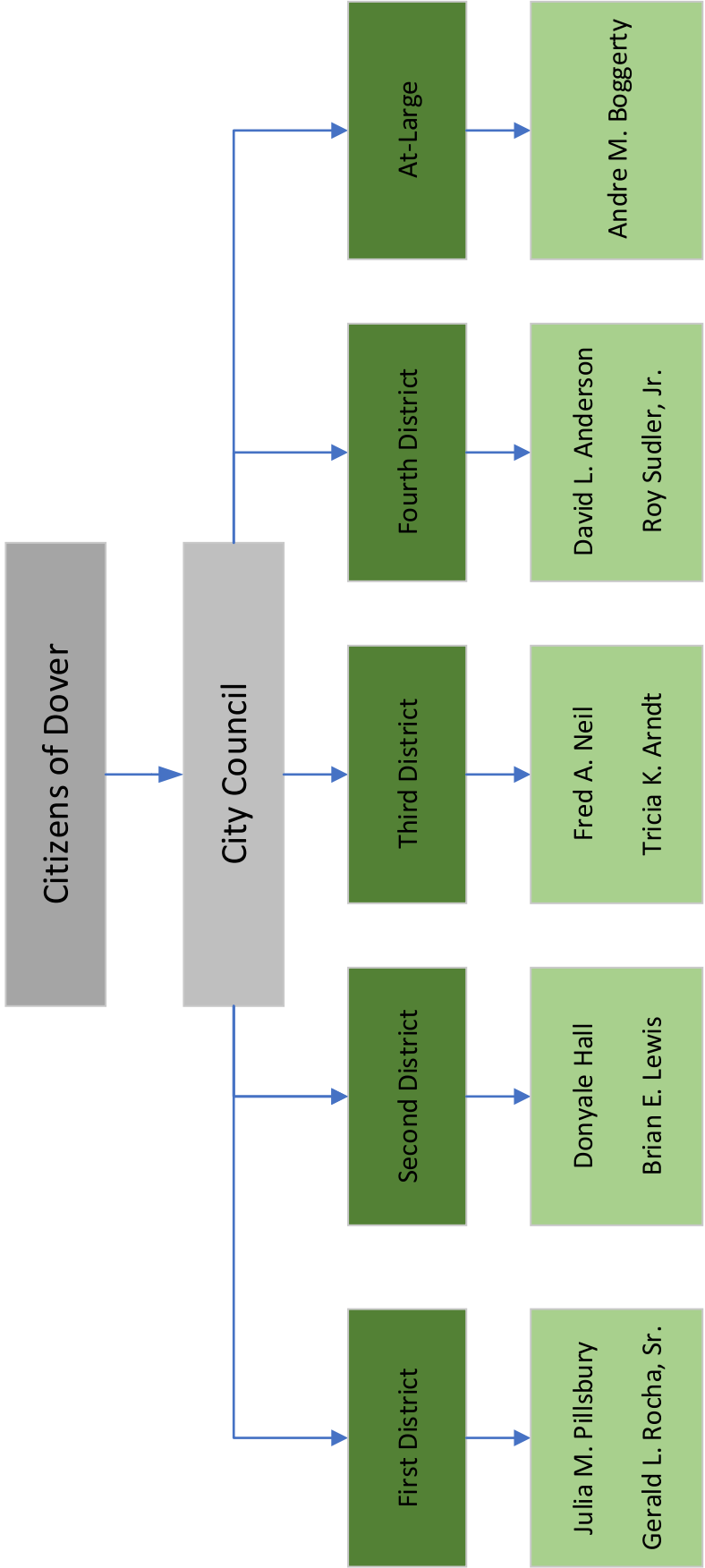
MAYOR

100-10-32-99-000

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

PERSONNEL
 BUDGETED FULL-TIME POSITIONS 2.0 2.0 2.0 2.0 2.0

CITY COUNCIL



CITY COUNCIL
100-10-12-99-000

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

| PERSONNEL | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 |
|------------------------------|------|------|------|------|------|
| BUDGETED FULL-TIME POSITIONS | 10.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| PP/COUNCIL | | | | | |
| PP/TEMP COMMITTEES | | | | | |

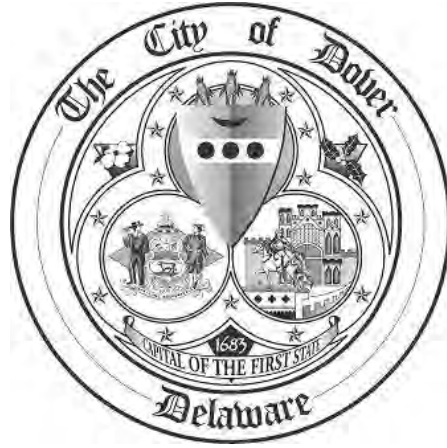
City Council

Current Reductions:

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

Reductions made by budget team.

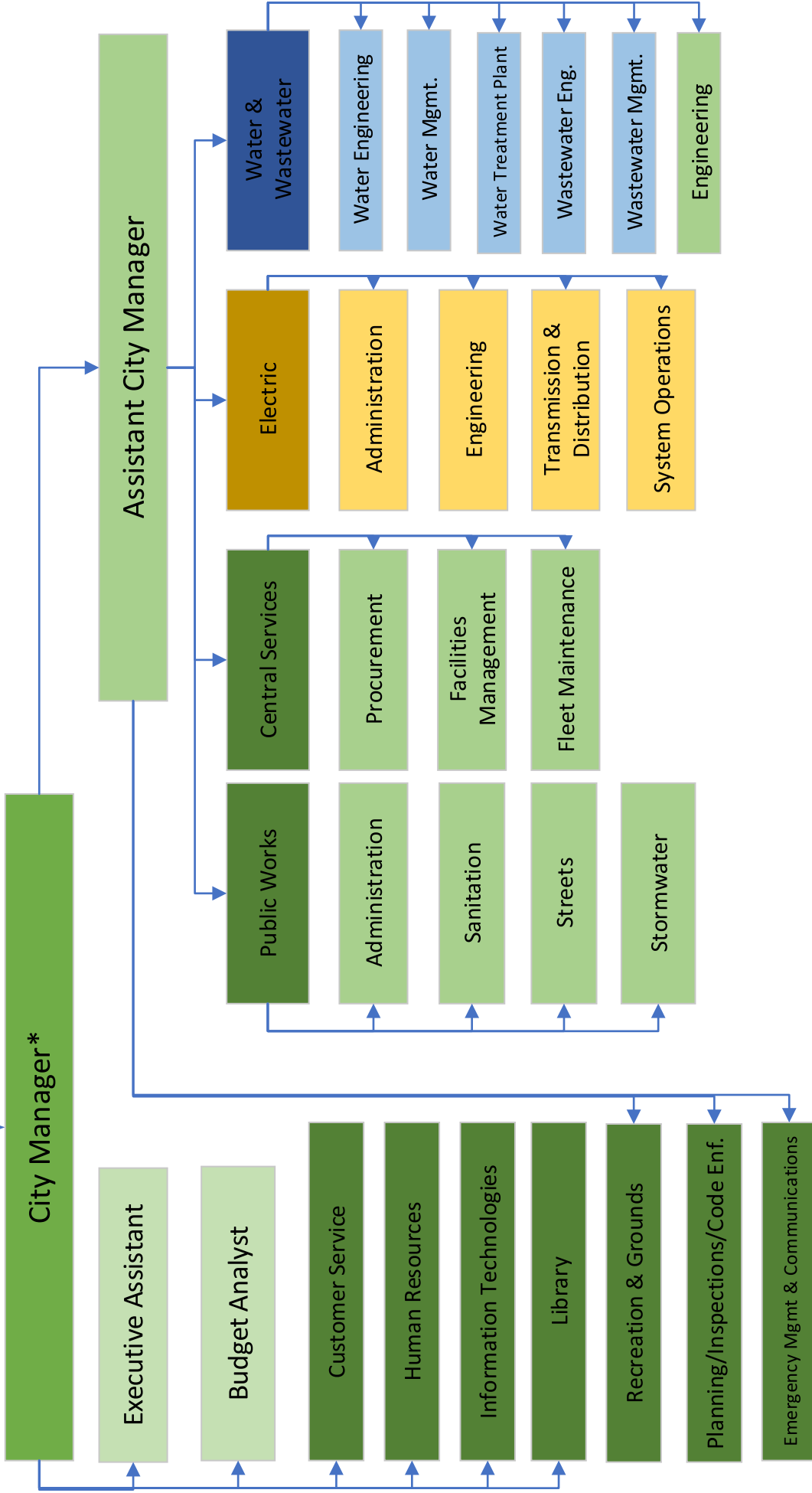
Total Reduction: \$29,000



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City Manager

City Council



**CITY MANAGER
100-10-21-99-000**

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

| | | | | | | |
|------------------------------|-----|-----|-----|-----|-----|-----|
| PERSONNEL | | | | | | |
| BUDGETED FULL-TIME POSITIONS | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| BUDGETED PART-TIME POSITIONS | - | - | - | - | - | - |

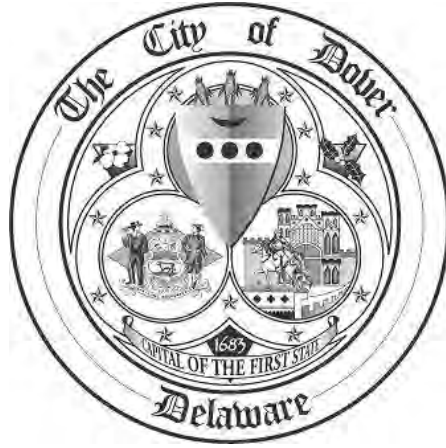
City Manager's Office

Current Reductions:

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

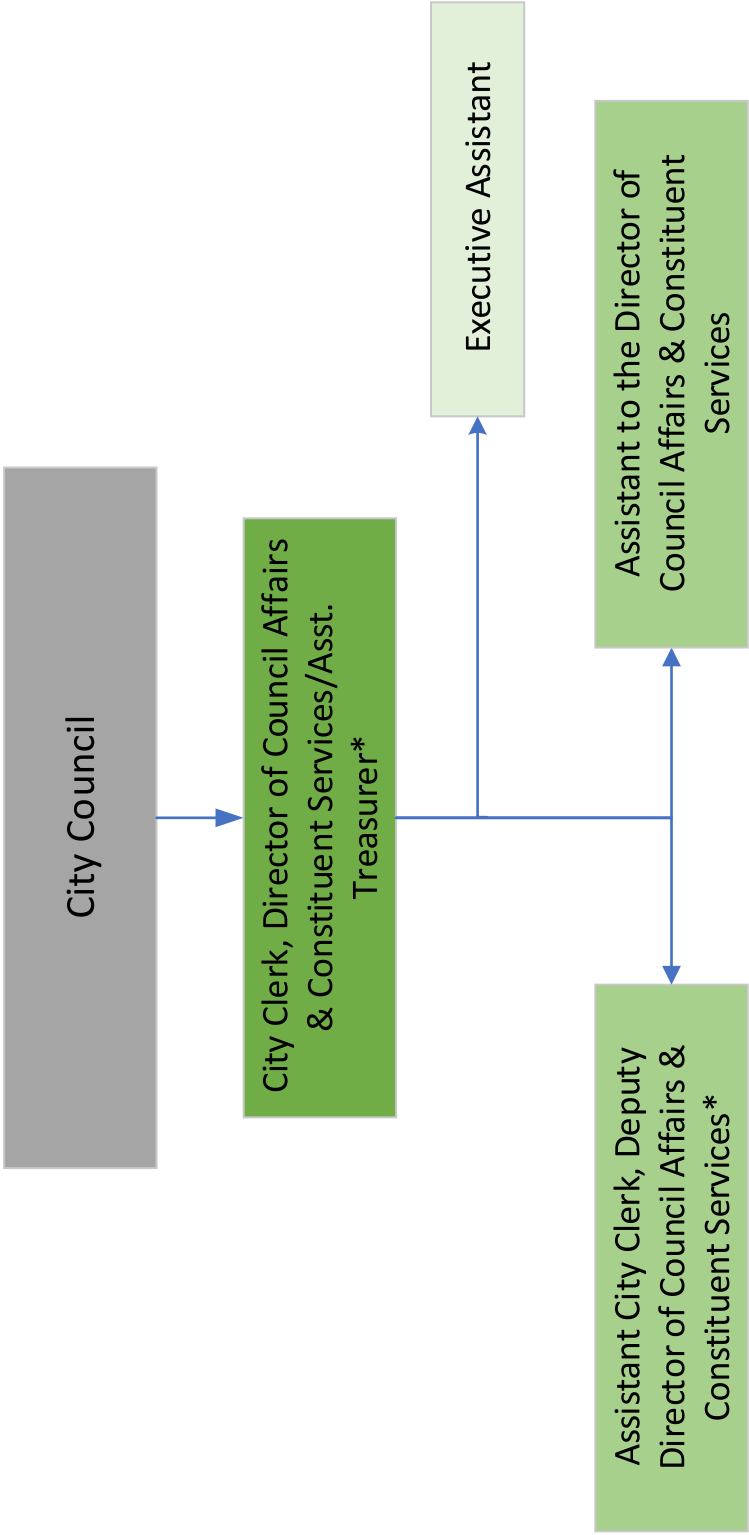
Reductions made by budget team.

Total Reduction: \$8,000



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CITY CLERK



CITY CLERK
100-10-11-99-000

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

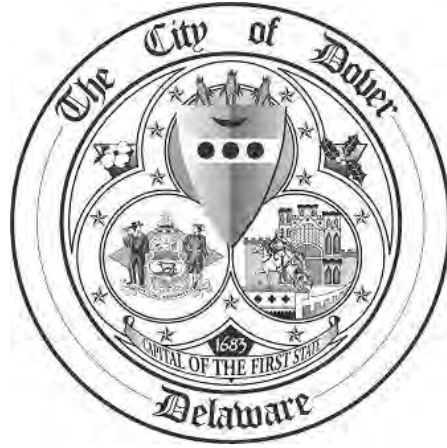
City Clerk's Office

Current Reductions:

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

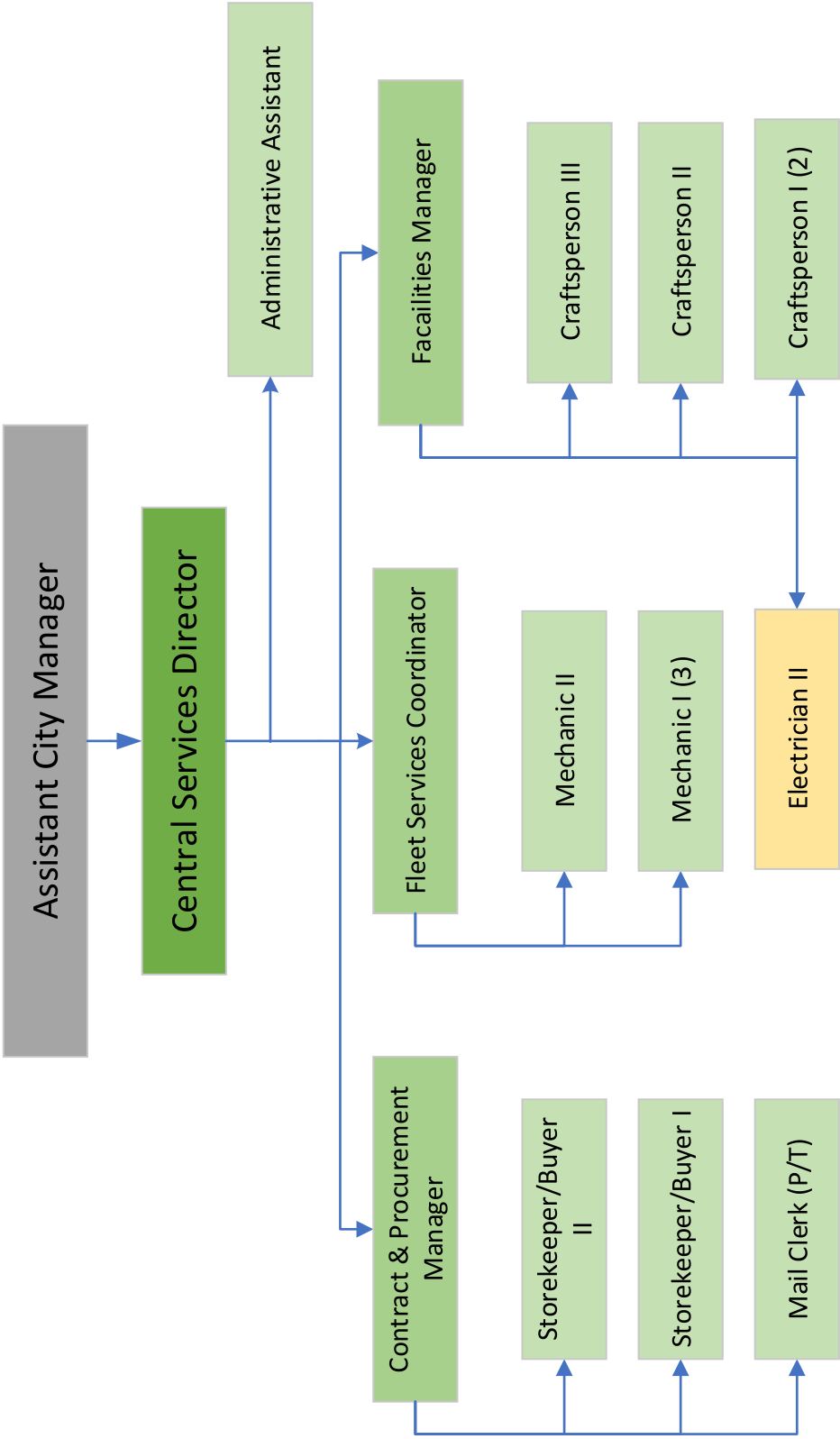
Reductions made by budget team.

Total Reductions: \$4,500



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CENTRAL SERVICES



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

| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|--------------|
| SALARIES | \$ 374,266 | \$ 363,500 | \$ 363,500 | \$ 379,800 | \$ 379,800 | 4% |
| OVERTIME | 1,318 | 1,400 | 1,400 | 1,400 | 1,400 | 0% |
| TEMPORARY HELP | 29,722 | 25,900 | 25,900 | 27,700 | 27,700 | 7% |
| FICA TAXES | 30,290 | 29,900 | 29,900 | 31,300 | 31,300 | 5% |
| HEALTH INSURANCE | 29,762 | 26,900 | 26,900 | 27,500 | 27,500 | 2% |
| L I D INSURANCE | 2,167 | 3,600 | 3,600 | 5,100 | 5,100 | 42% |
| WORKERS COMPENSATION | 1,302 | 1,300 | 1,300 | 1,300 | 1,300 | 0% |
| EDUCATIONAL ASSISTANCE | - | 4,000 | 4,000 | 4,000 | 4,000 | 0% |
| PENSION | 91,687 | 141,300 | 141,300 | 145,000 | 145,000 | 3% |
| OPEB | 3,700 | 3,600 | 3,600 | 3,800 | 3,800 | 6% |
| PERSONNEL COSTS | 564,214 | 601,400 | 601,400 | 626,900 | 626,900 | 4% |
| FURNITURE/FIXTURES | 291 | 200 | 200 | 200 | 200 | 0% |
| OFFICE SUPPLIES | 886 | 1,000 | 1,000 | 1,000 | 1,000 | 0% |
| PRINTING AND DUPLICATING | 2,989 | 3,000 | 3,000 | 3,000 | 3,000 | 0% |
| PROGRAM EXPENSES/SUPPLIES | 3,402 | 1,000 | 1,000 | 1,000 | 1,000 | 0% |
| UNIFORMS/UNIFORM ALLOW | 1,615 | 1,900 | 1,900 | 1,200 | 1,200 | -37% |
| SECURITY/SAFETY MATERIALS | 98 | 200 | 200 | 300 | 300 | 50% |
| COMPUTER SOFTWARE | - | - | - | 300 | 300 | 100% |
| CITY BLDG MAINT SUPPLIES | 821 | 5,700 | 5,700 | 900 | 300 | -95% |
| WATER/SEWER | 2,239 | 3,000 | 3,000 | 3,000 | 3,000 | 0% |
| MATERIALS & SUPPLIES | 13,215 | 16,000 | 16,000 | 10,900 | 10,300 | -36% |
| TELEPHONE/FAX | 3,413 | 4,500 | 4,500 | 4,500 | 4,500 | 0% |
| POSTAGE | 211,357 | 268,900 | 268,900 | 285,000 | 285,000 | 6% |
| ELECTRICITY | 60,957 | 73,000 | 73,000 | 73,000 | 70,000 | -4% |
| ADVERTISEMENT | 1,224 | 2,500 | 2,500 | 2,500 | 2,500 | 0% |
| SUBSCRIPTIONS AND DUES | 325 | 1,600 | 1,600 | 1,600 | 1,600 | 0% |
| TRAINING/CONF/FOOD/TRAVEL | 150 | 1,200 | 1,200 | 1,300 | 500 | -58% |
| CONTRACTUAL SERVICES | 45,748 | 34,500 | 34,500 | 34,500 | 34,500 | 0% |
| ENVIRONMENTAL EXPENSES | 4,297 | 5,600 | 5,600 | 6,100 | 6,100 | 9% |
| GASOLINE | 1,998 | 3,500 | 3,500 | 3,500 | 3,500 | 0% |
| ADMINISTRATIVE EXPENDITURES | 329,469 | 395,300 | 395,300 | 412,000 | 408,200 | 3% |
| OPERATING EXPENDITURES | 906,898 | 1,012,700 | 1,012,700 | 1,049,800 | 1,045,400 | 3% |
| OTHER EQUIP - PURCHASE | 69,802 | - | - | 43,400 | - | 0% |
| CONSTRUCTION - PURCHASE | 139,900 | 517,000 | 1,280,100 | 217,500 | - | -100% |
| CAPITAL OUTLAY | 209,702 | 517,000 | 1,280,100 | 260,900 | - | -100% |
| TOTAL EXPENDITURES | \$ 1,116,599 | \$ 1,529,700 | \$ 2,292,800 | \$ 1,310,700 | \$ 1,045,400 | -32% |

| PERSONNEL | BUDGETED FULL-TIME POSITIONS | BUDGETED PART-TIME POSITIONS |
|------------------------------|------------------------------|------------------------------|
| BUDGETED FULL-TIME POSITIONS | 5.0 | 5.0 |
| BUDGETED PART-TIME POSITIONS | 1.0 | 1.0 |

Procurement & Inventory

Current Reductions:

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

Reductions submitted by department and budget team.

Total Reductions: \$265,300

**FACILITIES MANAGEMENT
100-12-25-99-000**

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

Facilities Maintenance

Current Reductions:

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

Reductions submitted by department and budget team.

Total Reductions: \$122,400

FLEET MAINTENANCE
100-15-28-99-000

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

Fleet Maintenance

Current Reductions:

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

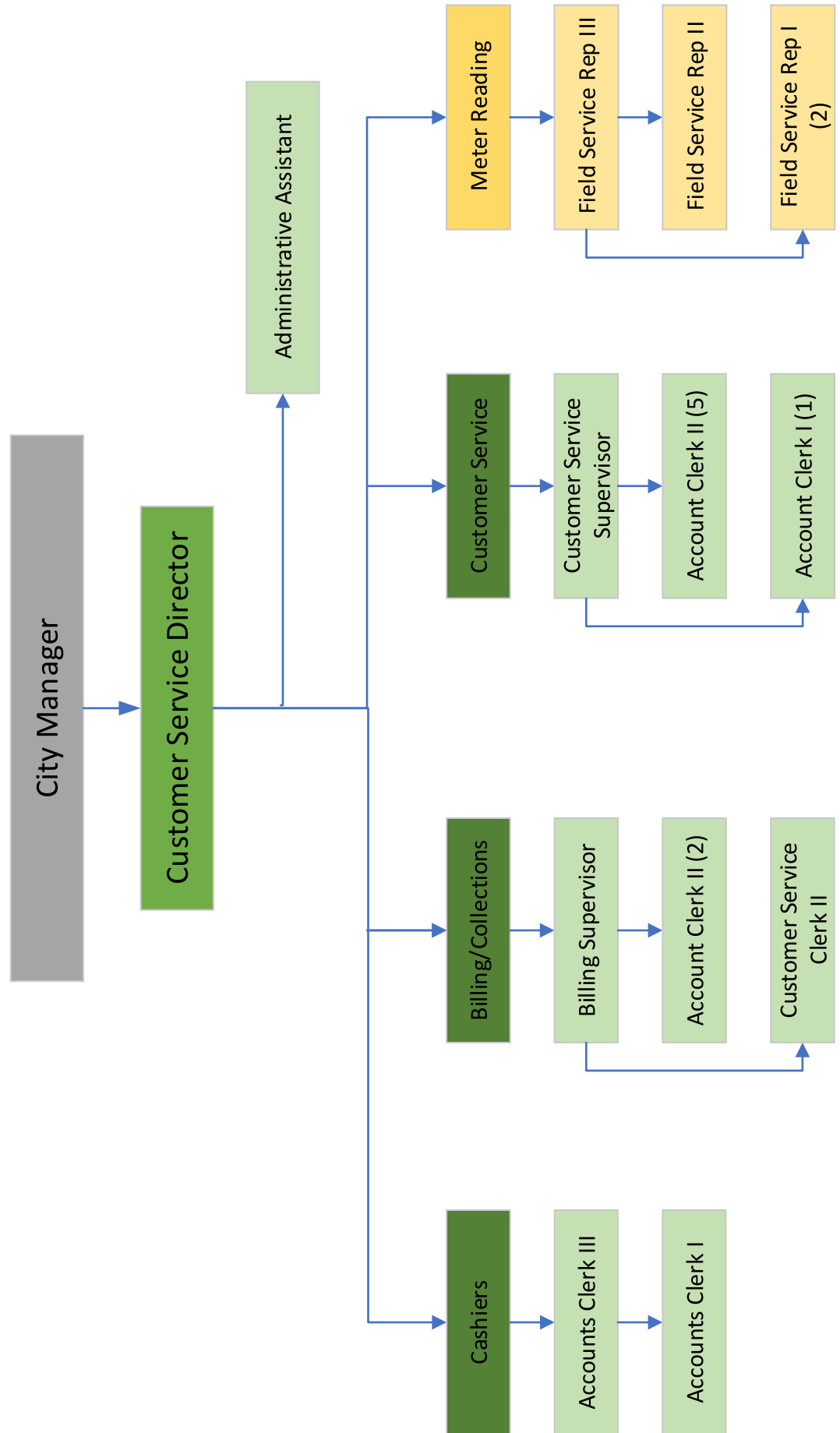
Reductions submitted by department and budget team.

Total Reductions: \$16,100



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CUSTOMER SERVICE



CUSTOMER SERVICES
100-16-29-99-000

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

| | | | | | | |
|------------------------------|------|------|------|------|------|--|
| PERSONNEL | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | |
| BUDGETED FULL-TIME POSITIONS | - | - | - | - | - | |
| BUDGETED PART-TIME POSITIONS | - | - | - | - | - | |

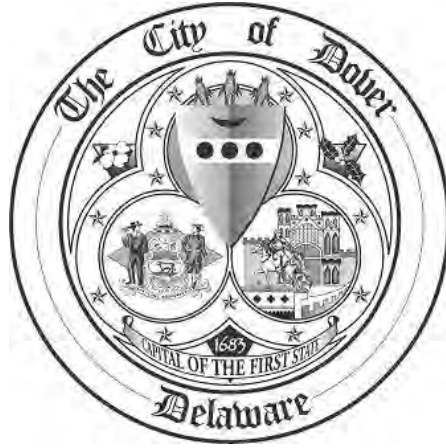
Customer Service

Current Reductions:

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

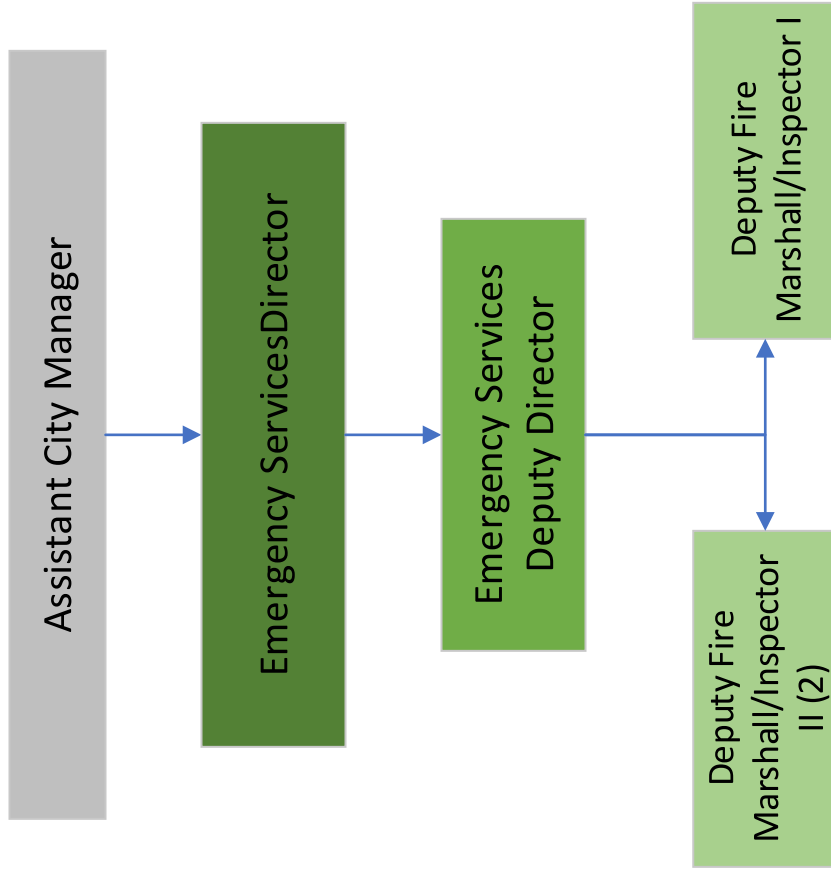
Reductions made by budget team.

Total Reductions: \$13,400



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EMERGENCY MANAGEMENT & COMMUNICATIONS



LIFE SAFETY
100-11-16-13-000

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

PERSONNEL
BUDGETED FULL-TIME POSITIONS 4.0 5.0 5.0 5.0 5.0

Life Safety

Current Reductions:

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

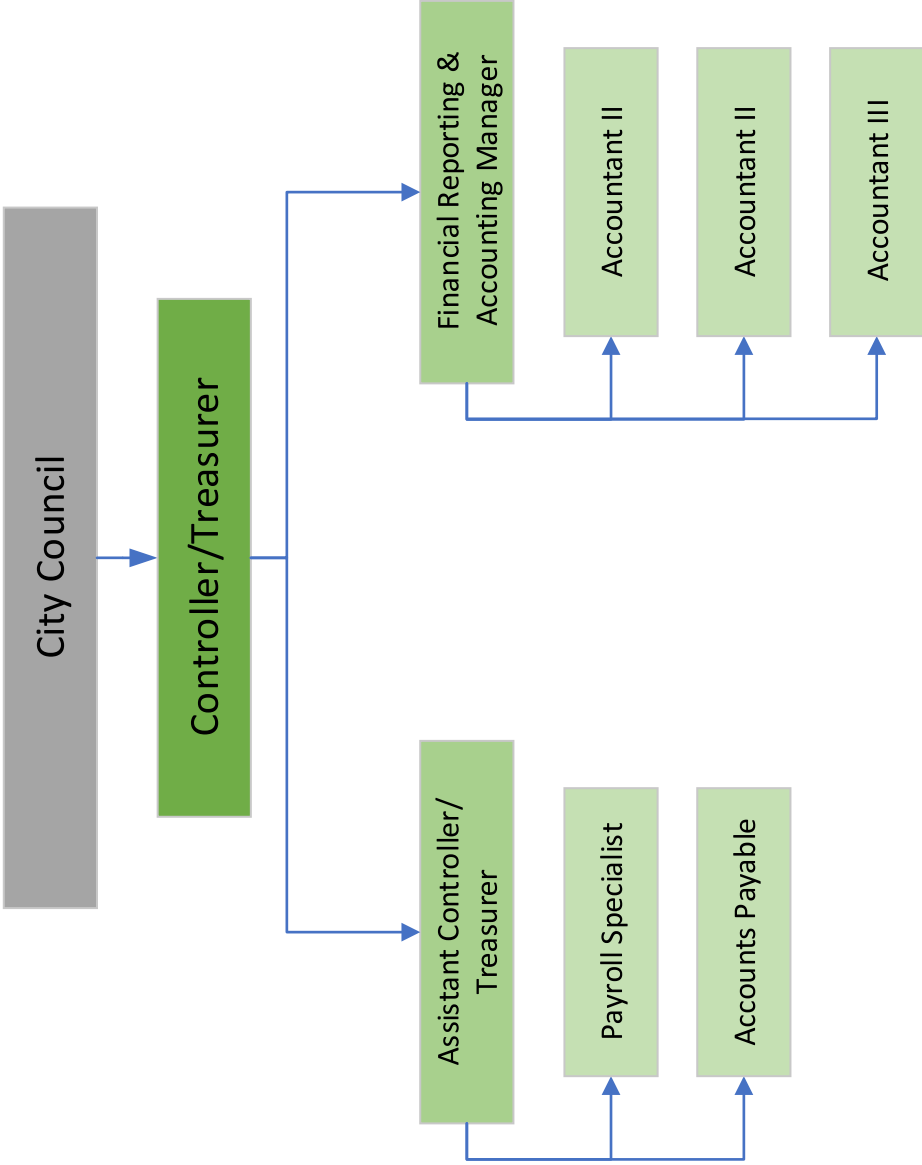
Reductions submitted by department and budget team.

Total Reductions: \$7,100



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FINANCE



FINANCE

100-16-23-99-000

| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES | \$ 540,513 | \$ 608,600 | \$ 608,600 | \$ 631,200 | \$ 631,200 | 4% |
| OVERTIME | - | - | - | 10,000 | 10,000 | 100% |
| FICA TAXES | 32,773 | 46,500 | 46,500 | 49,000 | 49,000 | 5% |
| HEALTH INSURANCE | 103,303 | 156,000 | 156,000 | 143,500 | 143,500 | -8% |
| L I D INSURANCE | 2,292 | 6,200 | 6,200 | 9,300 | 9,300 | 50% |
| WORKERS COMPENSATION | 1,457 | 1,900 | 1,900 | 2,100 | 2,100 | 11% |
| PENSION | 48,574 | 34,400 | 34,400 | 39,400 | 39,400 | 15% |
| OPEB | 4,449 | 6,000 | 6,000 | 6,200 | 6,200 | 3% |
| PERSONNEL COSTS | 733,361 | 869,600 | 859,600 | 890,700 | 890,700 | 2% |
| OFFICE SUPPLIES | 1,506 | 1,200 | 1,200 | 1,200 | 1,000 | -17% |
| PRINTING AND DUPLICATING | 4,297 | 5,500 | 5,500 | 5,500 | 5,500 | 0% |
| COMPUTER HARDWARE | 2,464 | 3,500 | 3,500 | 3,500 | 2,000 | -43% |
| MATERIALS & SUPPLIES | 8,267 | 10,200 | 10,200 | 10,200 | 8,500 | -17% |
| TELEPHONE/FAX | 4,206 | 4,000 | 4,000 | 4,500 | 4,500 | 13% |
| ADVERTISEMENT | 19 | 500 | 500 | 500 | 500 | 0% |
| SUBSCRIPTIONS AND DUES | 55 | 1,800 | 1,800 | 1,800 | 1,000 | -44% |
| TRAINING/CONF/FOOD/TRAVEL | 5,293 | 5,500 | 5,500 | 5,500 | 3,000 | -45% |
| CONTRACTUAL SERVICES | 105,454 | 146,200 | 146,200 | 146,200 | 146,200 | 0% |
| OFF EQUIP/REPAIRS & MAINT | - | 2,000 | 2,000 | 2,000 | 2,000 | 0% |
| ADMINISTRATIVE EXPENDITURES | 116,241 | 160,000 | 160,000 | 160,500 | 157,200 | -2% |
| OPERATING EXPENDITURES | 857,869 | 1,039,800 | 1,029,800 | 1,061,400 | 1,056,400 | 2% |
| TOTAL EXPENDITURES | \$ 857,869 | \$ 1,039,800 | \$ 1,029,800 | \$ 1,061,400 | \$ 1,056,400 | 2% |

PERSONNEL
 BUDGETED FULL-TIME POSITIONS 8.0 8.0 8.0 8.0 8.0

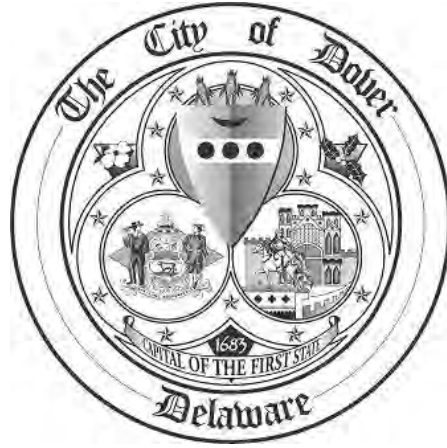
Finance

Current Reductions:

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

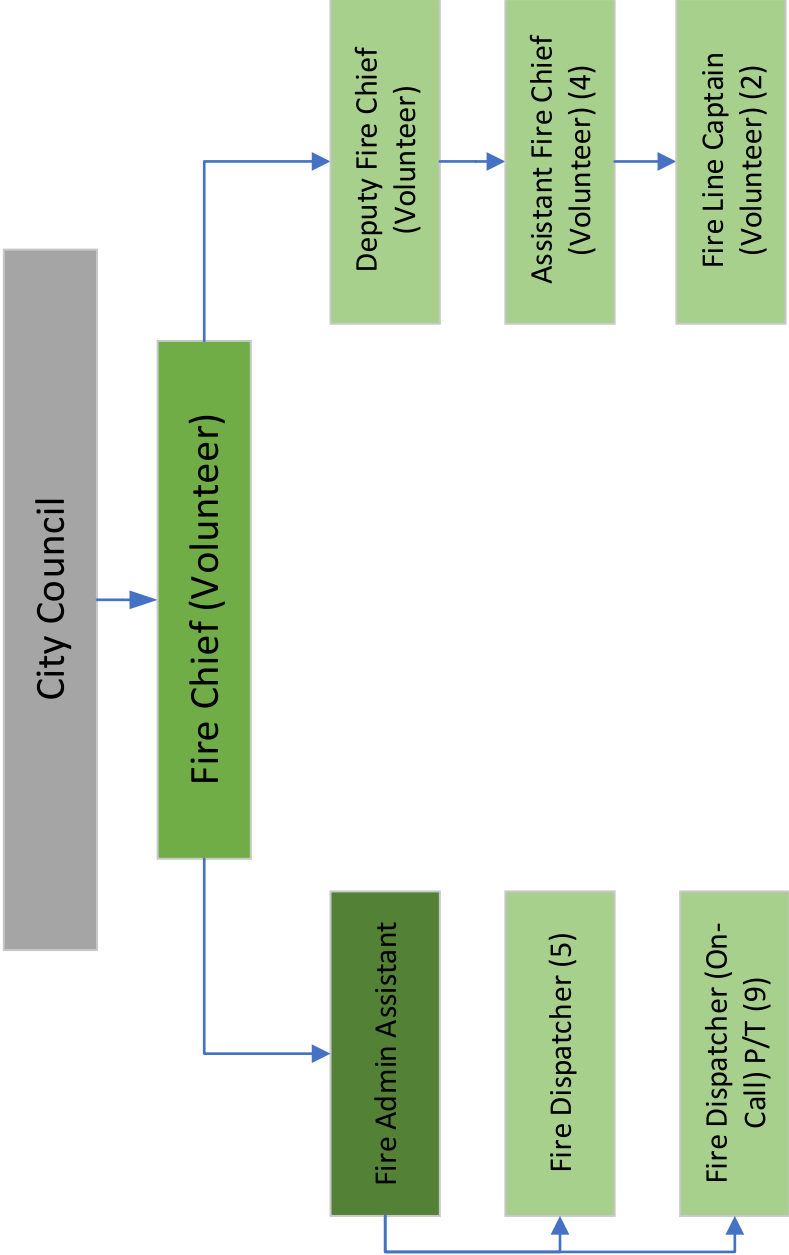
Reductions submitted by department.

Total Reductions: \$5,000



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FIRE DEPARTMENT



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

| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES | \$ 358,540 | \$ 407,600 | \$ 407,600 | \$ 415,600 | \$ 415,600 | 2% |
| OVERTIME | 76,355 | 55,200 | 55,200 | 55,400 | 55,400 | 0% |
| TEMPORARY HELP | 22,235 | 31,000 | 31,000 | 27,900 | 27,900 | -10% |
| FICA TAXES | 34,831 | 37,700 | 37,700 | 38,100 | 38,100 | 1% |
| HEALTH INSURANCE | 59,611 | 60,600 | 60,600 | 81,700 | 81,700 | 35% |
| L I D INSURANCE | 1,688 | 3,200 | 3,200 | 4,800 | 4,800 | 50% |
| WORKERS COMPENSATION | 2,827 | 3,000 | 3,000 | 3,000 | 3,000 | 0% |
| PENSION | 30,496 | 35,000 | 35,000 | 39,500 | 39,500 | 13% |
| OPEB | 3,863 | 4,100 | 4,100 | 4,100 | 4,100 | 0% |
| PERSONNEL COSTS | 590,445 | 637,400 | 637,400 | 670,100 | 670,100 | 5% |
| PROGRAM EXPENSES/SUPPLIES | - | 12,700 | 12,700 | - | - | -100% |
| UNIFORMS/UNIFORM ALLOWANCE | 7,706 | 2,100 | 2,100 | - | 3,200 | 52% |
| MATERIALS & SUPPLIES | 7,706 | 14,800 | 14,800 | - | 3,200 | -78% |
| CONTRACTUAL SERVICES | 434,000 | 481,600 | 481,600 | 520,000 | 481,600 | 0% |
| ADMINISTRATIVE EXPENDITURES | 434,020 | 481,600 | 481,600 | 520,000 | 481,600 | 0% |
| OPERATING EXPENDITURES | 1,032,171 | 1,133,800 | 1,133,800 | 1,190,100 | 1,154,900 | 2% |
| OTHER EQUIP - PURCHASE | 624,683 | 569,500 | 569,500 | 909,400 | 909,400 | 60% |
| CAPITAL OUTLAY | 624,683 | 569,500 | 569,500 | 909,400 | 909,400 | 60% |
| TOTAL EXPENDITURES | \$ 1,656,854 | \$ 1,703,300 | \$ 1,703,300 | \$ 2,099,500 | \$ 2,064,300 | 21% |
| PERSONNEL | | | | | | |
| BUDGETED FULL-TIME POSITIONS | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| BUDGETED PART-TIME POSITIONS | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 |

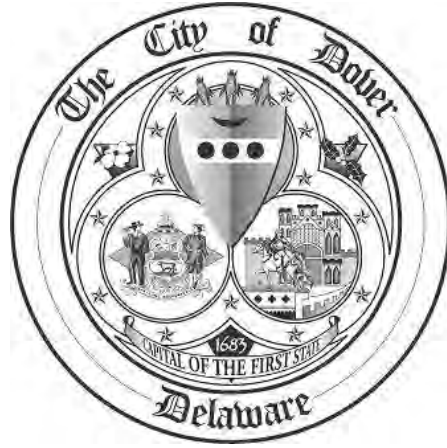
Fire Department

Current Reductions:

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

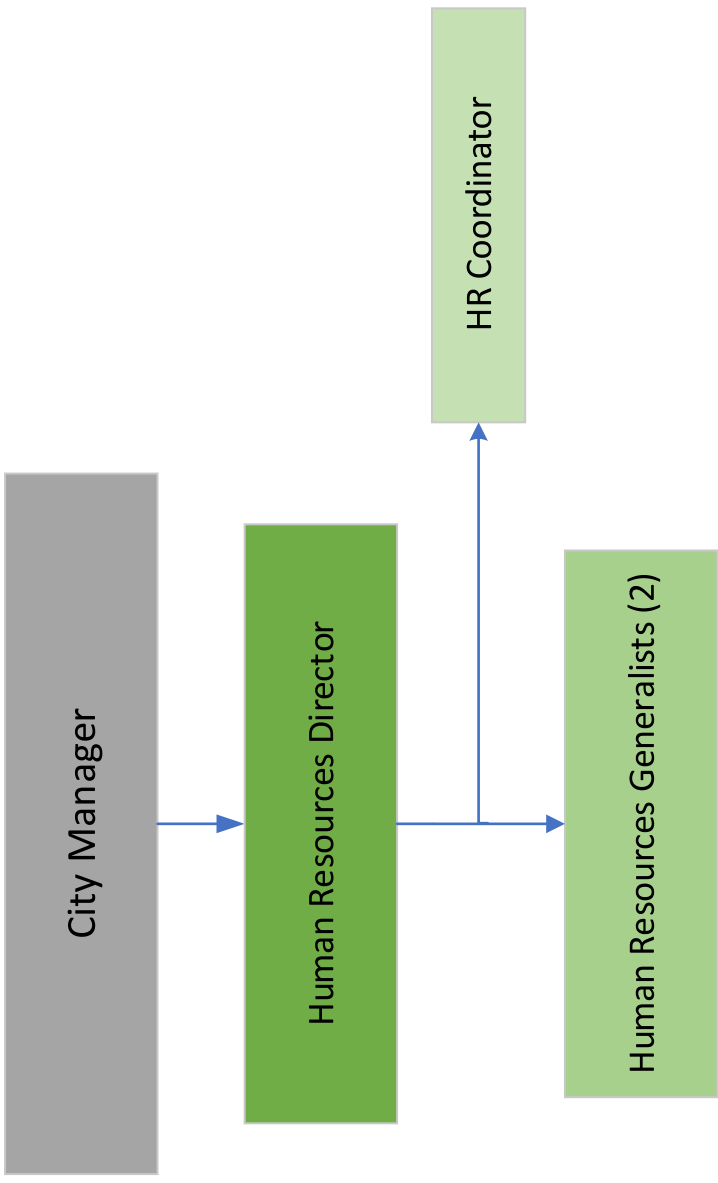
Reductions made by budget team.

Total Reductions: \$35,200



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HUMAN RESOURCES



HUMAN RESOURCES
100-10-31-99-000

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

PERSONNEL
BUDGETED FULL-TIME POSITIONS 4.0 4.0 4.0 4.0 4.0
BUDGETED PART-TIME POSITIONS - - - - -

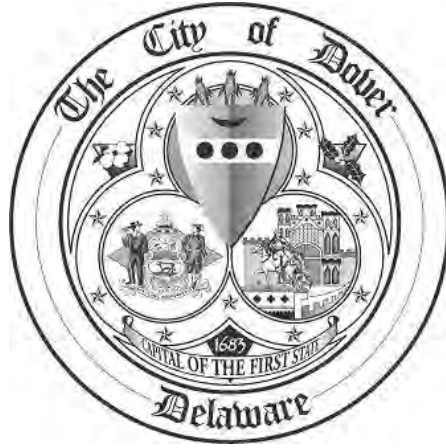
Human Resources

Current Reductions:

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

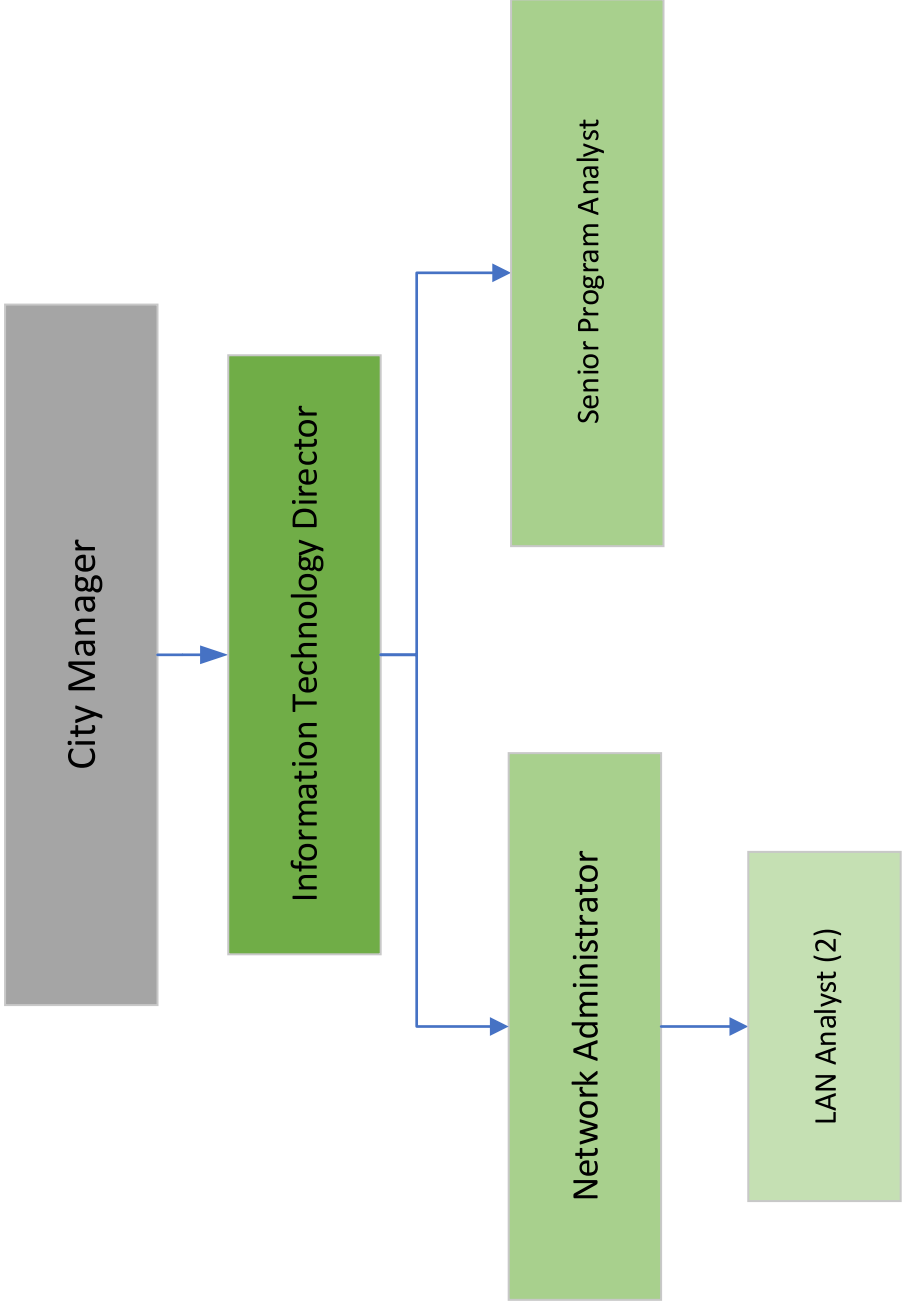
Reductions made by budget team.

Total Reduction: \$144,500



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INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY
100-16-22-99-000

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

Information technology

Current Reductions:

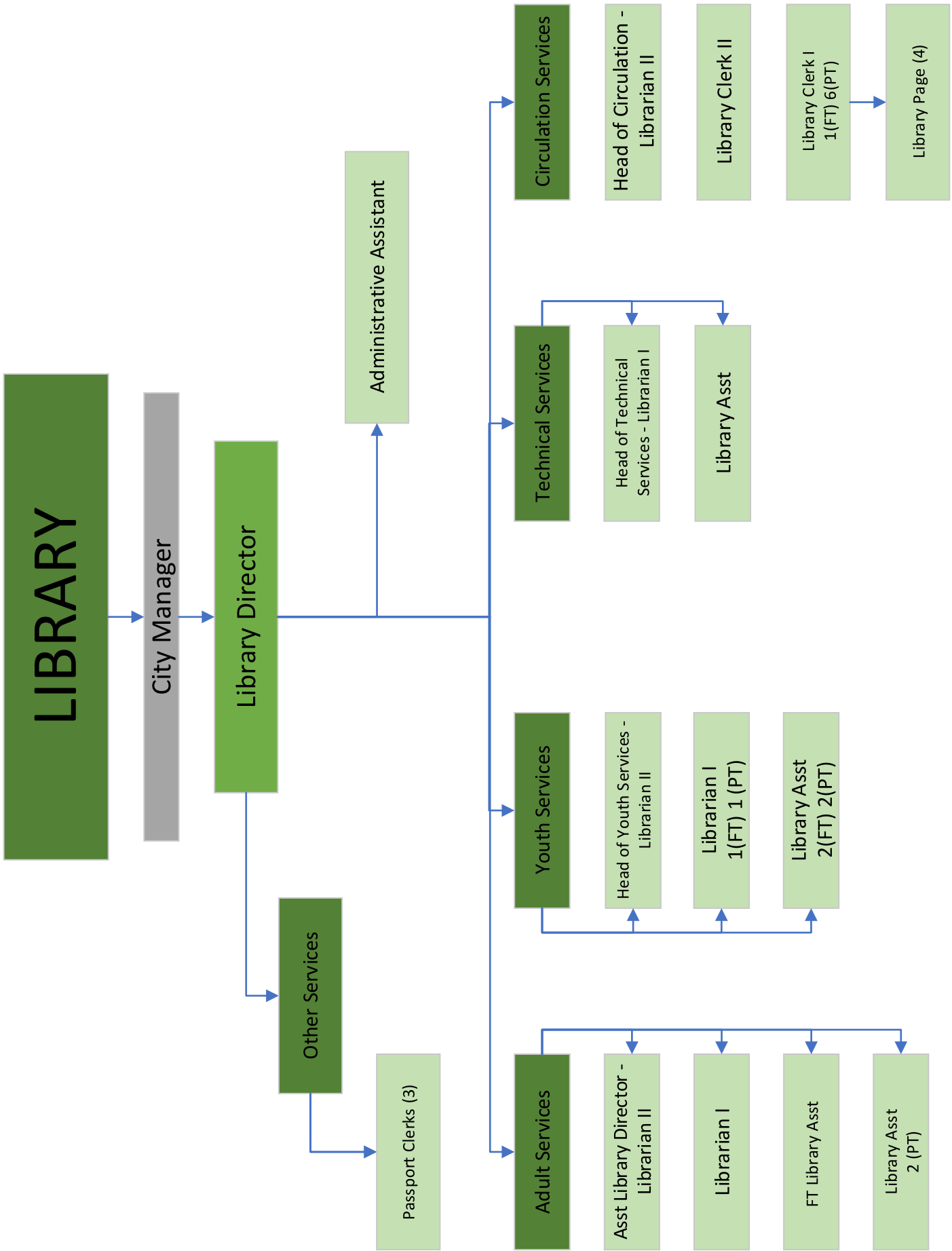
- Reduced Training/Conf/Food/Travel (53028) by \$2k.
- Moved \$100k H T E maintenance budget from Contractual Services (53031) to Electric Admin.

Reductions made by budget team.

Total Reductions: \$102,000



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LIBRARY
100-13-15-11-000

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

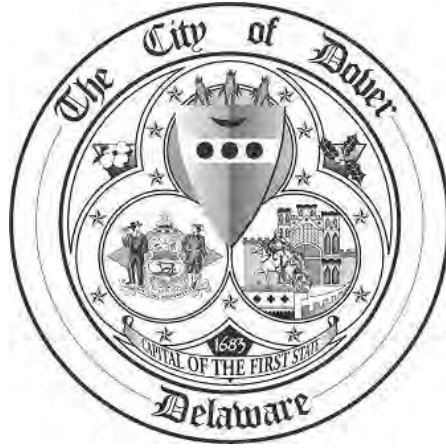
Library

Current Reductions:

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

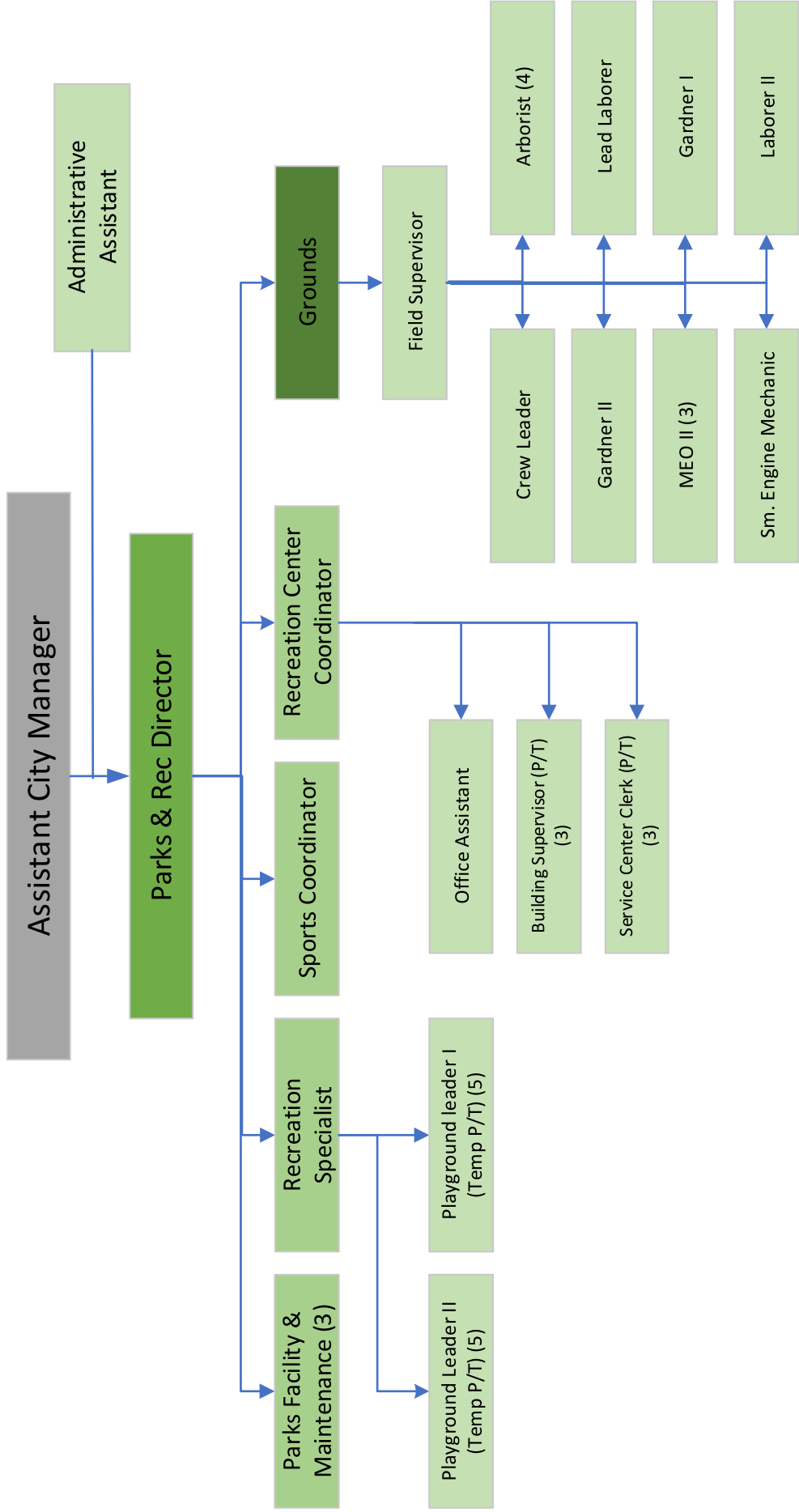
Reductions made by budget team.

Total Reductions: \$94,100



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PARKS & RECREATION



RECREATION
100-13-15-12-000

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

| PERSONNEL | BUDGETED FULL-TIME POSITIONS | PP/TEMP |
|-----------|------------------------------|---------|
| 10.0 | 10.0 | 10.0 |
| 15.0 | 15.0 | 15.0 |

Recreation

Current Reductions:

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

Reductions made by budget team.

Total Reductions: \$101,500

GROUNDS
100-12-18-51-000

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

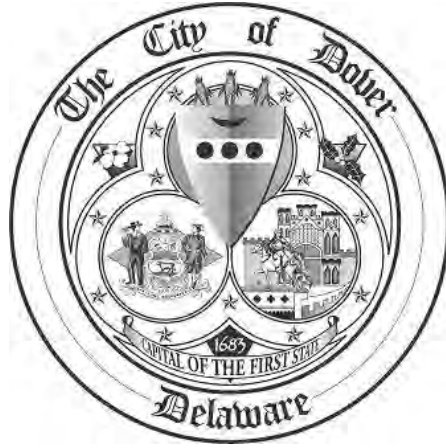
Grounds

Current Reductions:

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

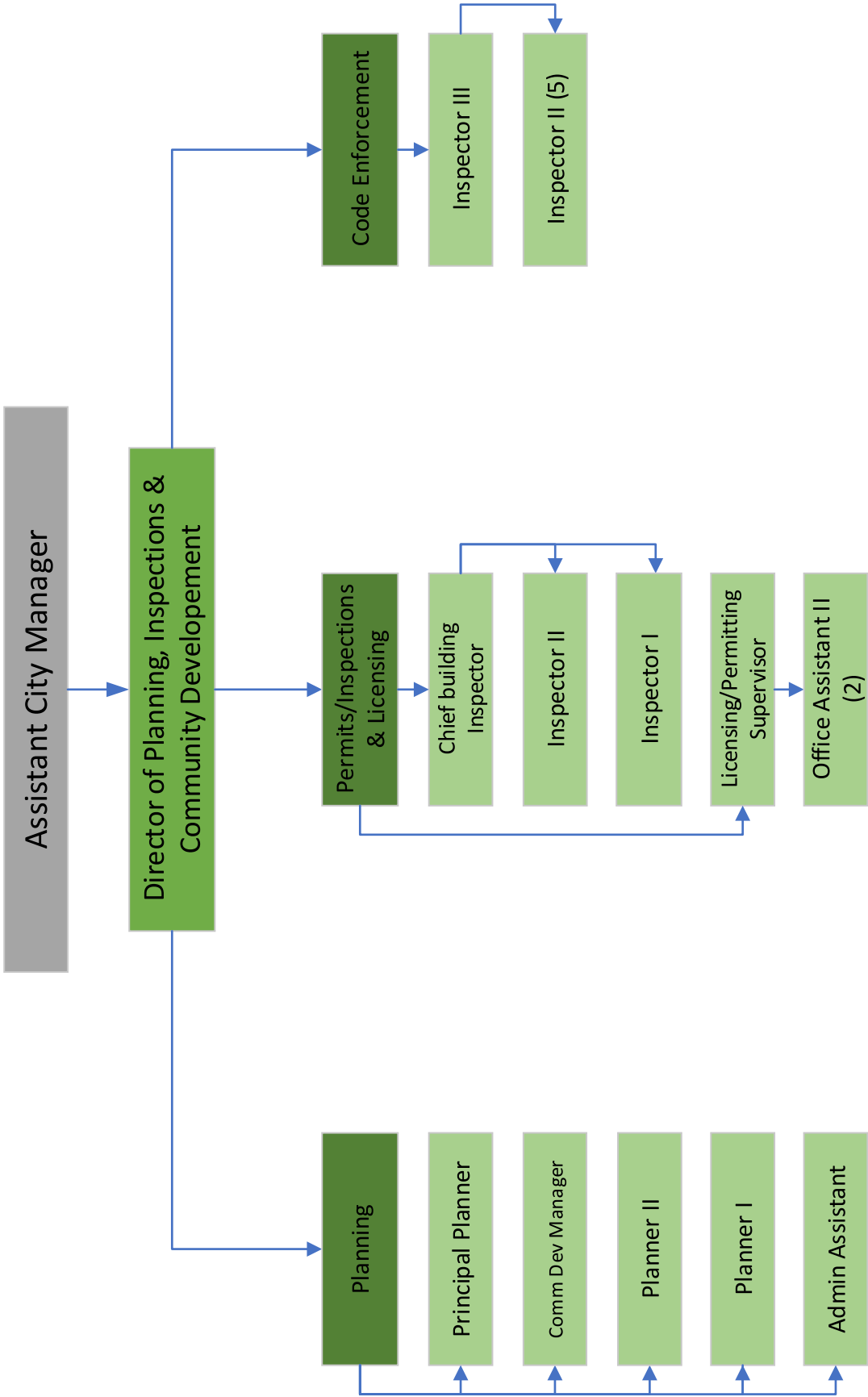
Reductions made by budget team.

Total Reductions: \$120,500



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PLANNING, INSPECTIONS & COMMUNITY DEVELOPEMENT



PLANNING
100-10-16-21-000

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

Planning

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$241,400

INSPECTIONS
100-11-16-22-000

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

Inspections

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$110,300

**CODE ENFORCEMENT
100-11-16-20-000**

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

Code Enforcement

Current Reductions:

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

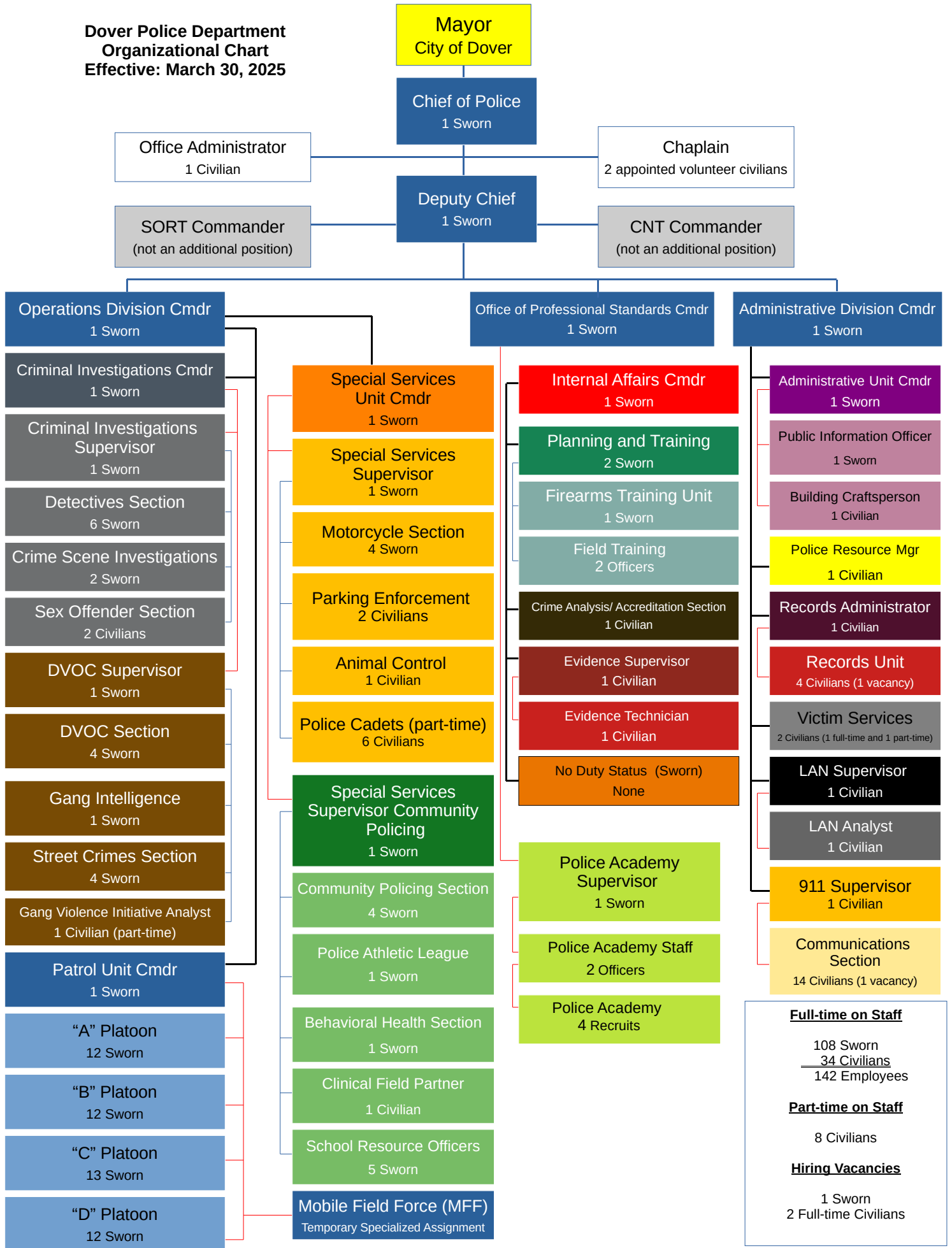
Reductions submitted by department.

Total Reductions: \$230,000



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



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

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

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

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

| | | | | | | |
|------------------------------|----|----|----|----|----|--|
| PERSONNEL | 36 | 36 | 36 | 38 | 38 | |
| BUDGETED FULL-TIME POSITIONS | | | | | | |
| BUDGETED PART-TIME POSITIONS | 8 | 8 | 8 | 8 | 8 | |

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

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

| | | | | | | |
|------------------------------|-----|-----|-----|-----|-----|--|
| PERSONNEL | 109 | 109 | 109 | 109 | 109 | |
| BUDGETED FULL-TIME POSITIONS | | | | | | |
| BUDGETED PART-TIME POSITIONS | - | - | - | - | - | |

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

| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES | 925,639 | 800,000 | 800,000 | 800,000 | 800,000 | 0% |
| FICA TAXES | 71,516 | 61,200 | 61,200 | 61,200 | 61,200 | 0% |
| WORKERS COMPENSATION | 58,194 | 49,500 | 49,500 | 49,500 | 49,500 | 0% |
| OPEB | - | - | - | - | - | 0% |
| PERSONNEL COSTS | 1,055,350 | 910,700 | 910,700 | 910,700 | 910,700 | 0% |

| | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|
| TOTAL PERSONNEL COSTS | \$ 22,754,828 | \$ 24,017,400 | \$ 24,017,400 | \$ 27,490,500 | \$ 26,251,902 | 9% |
| TOTAL PERSONNEL | | | | | | |
| BUDGETED FULL-TIME POSITIONS | 145.0 | 145.0 | 145.0 | 147.0 | 147.0 | |
| BUDGETED PART-TIME POSITIONS | 8.0 | 7.0 | 8.0 | 8.0 | 8.0 | |

Police Department

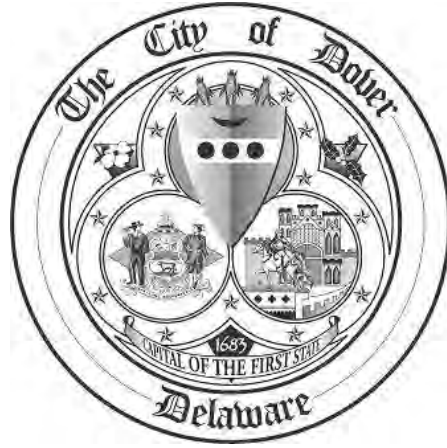
Current Reductions:

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

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

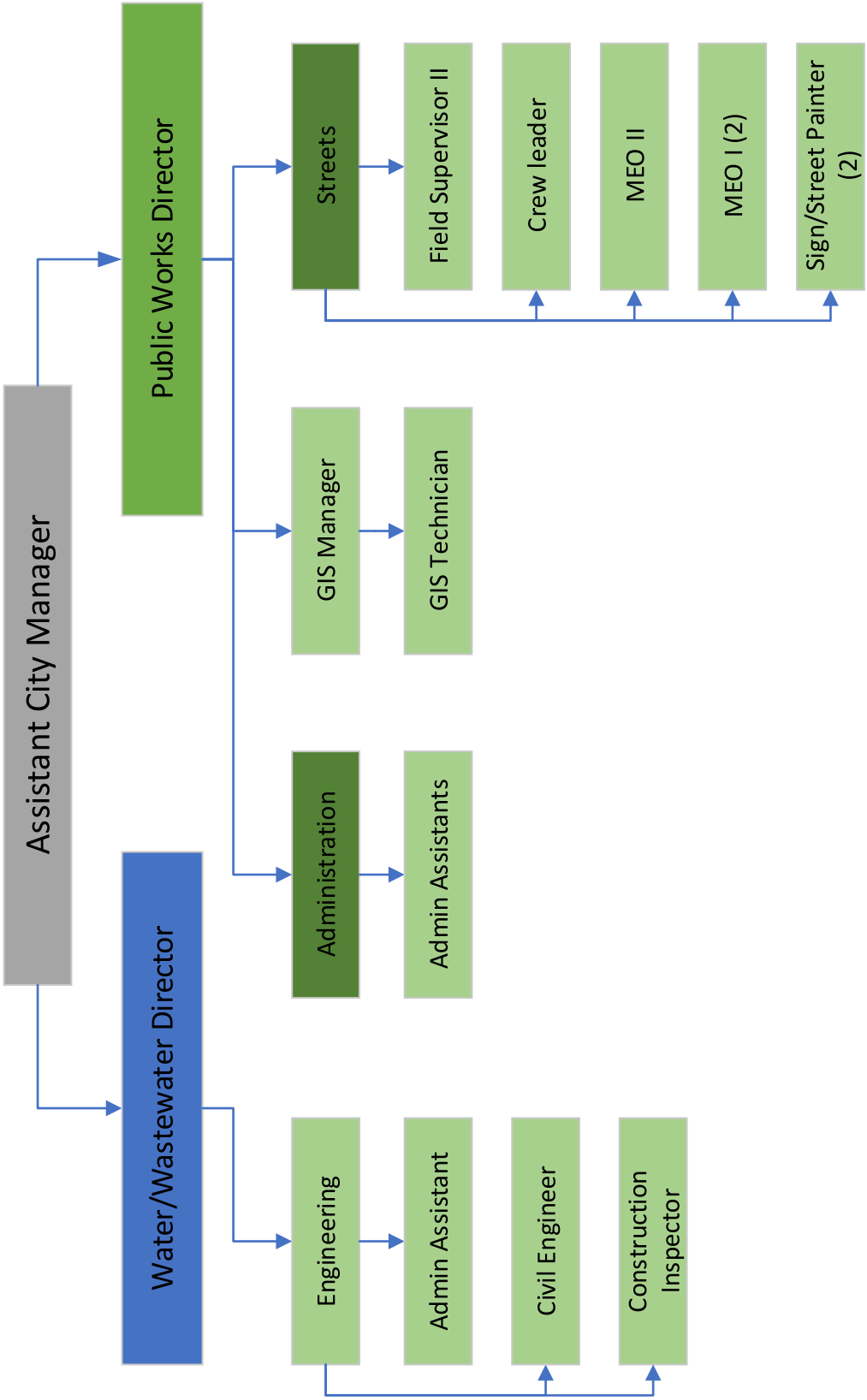
Reductions submitted by department and budget team.

Total Reductions: \$2,104,000



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PUBLIC WORKS



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

| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES | \$ 357,597 | \$ 314,800 | \$ 314,800 | \$ 332,600 | \$ 332,600 | 6% |
| OVERTIME | - | 400 | 400 | 600 | 600 | 50% |
| FICA TAXES | 24,444 | 24,100 | 24,100 | 25,500 | 25,500 | 6% |
| HEALTH INSURANCE | 112,804 | 101,200 | 101,200 | 103,400 | 103,400 | 2% |
| L I D INSURANCE | 1,903 | 3,100 | 3,100 | 4,500 | 4,500 | 45% |
| WORKERS COMPENSATION | 1,112 | 1,000 | 1,000 | 1,100 | 1,100 | 10% |
| EDUCATIONAL ASSISTANCE | - | 4,800 | 4,800 | 4,800 | 4,800 | 0% |
| PENSION | 148,022 | 244,200 | 244,200 | 248,200 | 248,200 | 2% |
| OPEB | 3,432 | 3,100 | 3,100 | 3,300 | 3,300 | 6% |
| PERSONNEL COSTS | 649,315 | 696,700 | 696,700 | 724,000 | 724,000 | 4% |
| FURNITURE/FIXTURES | 6,150 | 10,000 | 10,000 | 1,000 | 1,000 | -90% |
| OFFICE SUPPLIES | 2,051 | 2,800 | 2,800 | 2,800 | 2,800 | 0% |
| PRINTING AND DUPLICATING | 5,646 | 8,000 | 8,000 | 8,000 | 8,000 | 0% |
| UNIFORM/UNIFORM ALLOW | - | 300 | 300 | 300 | 300 | 0% |
| SECURITY/SAFETY MATERIALS | - | 200 | 200 | 200 | 200 | 0% |
| COMPUTER SOFTWARE | 1,958 | - | - | 500 | 500 | 100% |
| COMPUTER HARDWARE | 2,796 | 2,700 | 2,700 | - | - | -100% |
| MATERIALS & SUPPLIES | 18,601 | 24,000 | 24,000 | 12,800 | 12,800 | -47% |
| TELEPHONE/FAX | 3,625 | 3,800 | 3,800 | 3,800 | 3,800 | 0% |
| SUBSCRIPTIONS AND DUES | 614 | 600 | 600 | 1,000 | 1,000 | 67% |
| TRAINING/CONF/FOOD/TRAVEL | 631 | 1,600 | 1,600 | 2,700 | 1,000 | -38% |
| CONTRACTUAL SERVICES | - | 15,600 | 15,600 | 16,300 | 16,300 | 4% |
| GASOLINE | 424 | 600 | 600 | 600 | 600 | 0% |
| RADIO REPAIRS/MAINTENANCE | 391 | 600 | 600 | 600 | 600 | 0% |
| ADMINISTRATIVE EXPENDITURES | 5,693 | 22,800 | 22,800 | 25,000 | 23,300 | 2% |
| OPERATING EXPENDITURES | 673,609 | 743,500 | 743,500 | 761,800 | 760,100 | 2% |
| TOTAL EXPENDITURES | \$ 673,609 | \$ 743,500 | \$ 743,500 | \$ 761,800 | \$ 760,100 | 2% |

PERSONNEL
 BUDGETED FULL-TIME POSITIONS 4.0 4.0 4.0 4.0 4.0

Public Works Admin.

Current Reductions:

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

Reductions made by budget team.

Total Reductions: \$1,700

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

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

PERSONNEL
 BUDGETED FULL-TIME POSITIONS 2.0 2.0 2.0 2.0 2.0

General Fund Engineering

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$15,400

STREETS
100-12-18-35-000

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

Streets

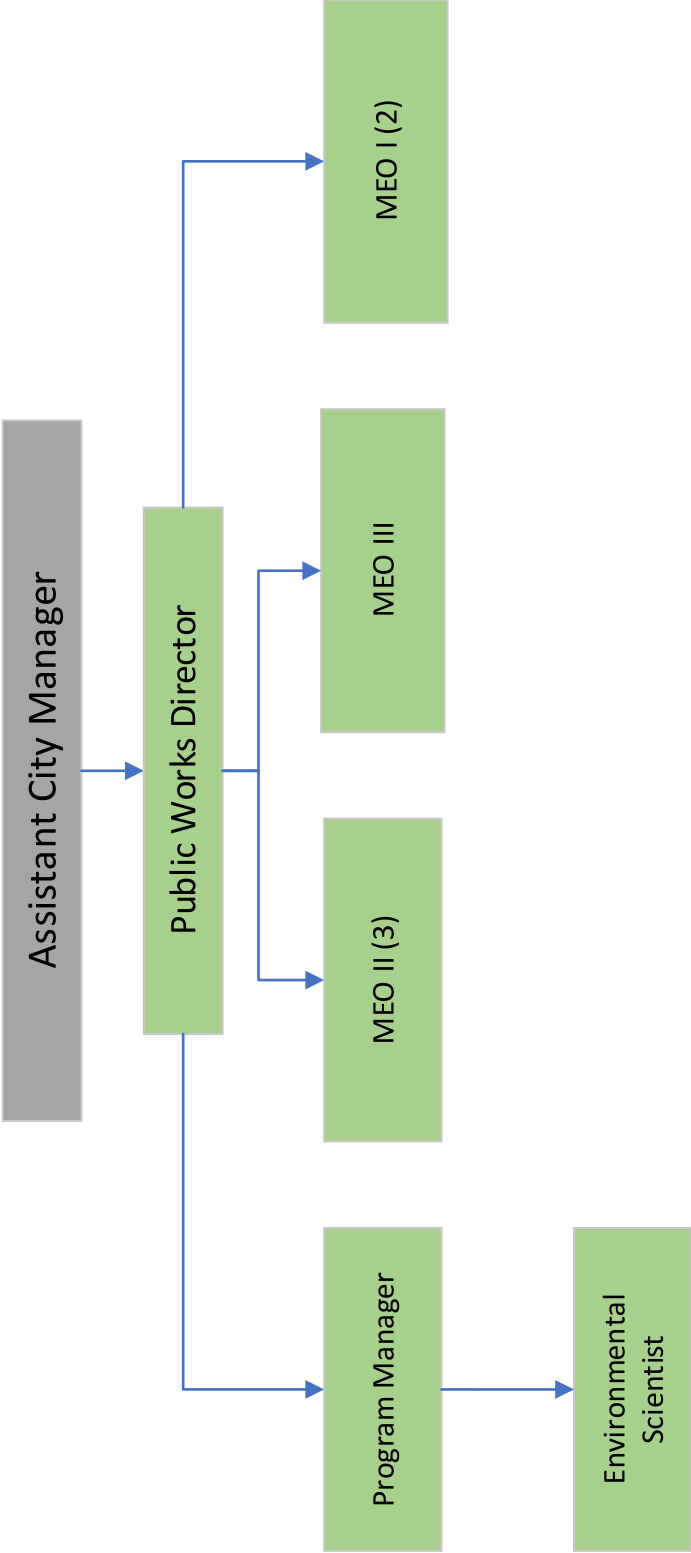
Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$1,335,900

STORMWATER



**STORMWATER
100-12-18-60-000**

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

Stormwater

Current Reductions:

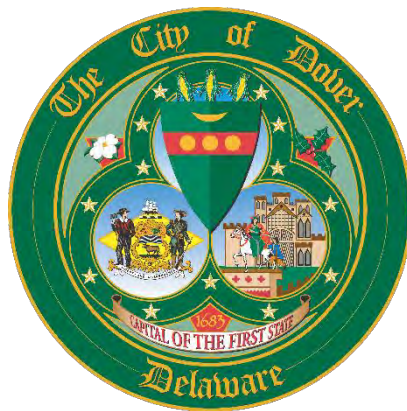
- Reduced public outreach by \$8k, weather sampling/spills inventory by \$1k, and \$3.5k from pond maintenance for a total reduction of \$12.5k in Program Expense/Supplies (52026).
- Reduced KCI collections in Contractual Services (53031) by \$6k.
- Removed CIP projects - \$20k for Greens of Dover/Lamplighter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

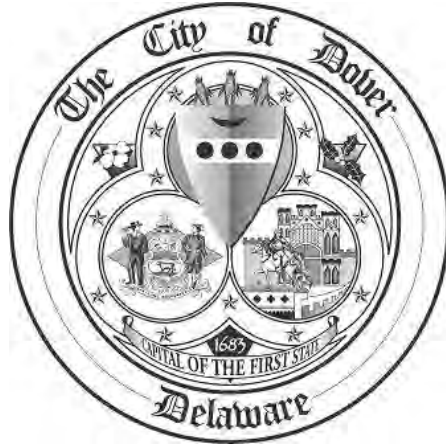
- Removing \$10k parkway grate replacement from CIP –Construction (54031).
- Reduced Training/Conf/Food/Travel (53028) by \$500.

Reductions submitted by department and budget team.

Total Reductions: \$1,093,000

SANITATION





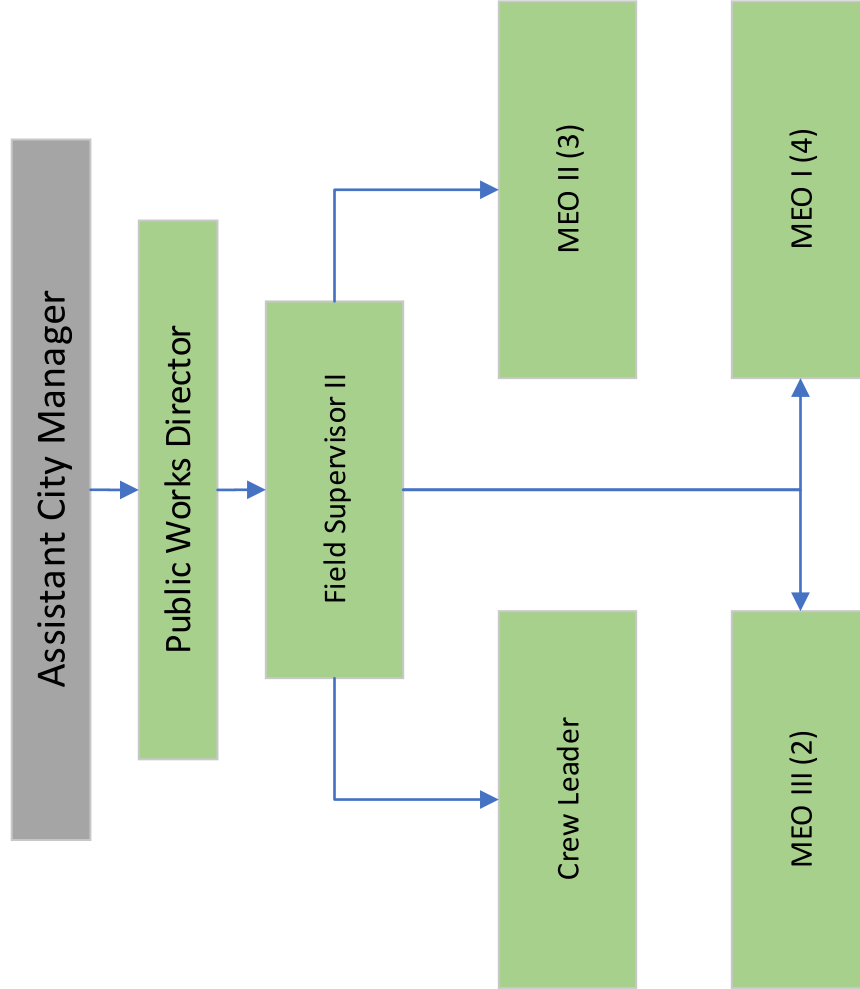
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SANITATION
FUND BUDGET
REVIEW
Fiscal Year 202**6**-202**7**



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SANITATION



SANITATION
100-12-18-50-000

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

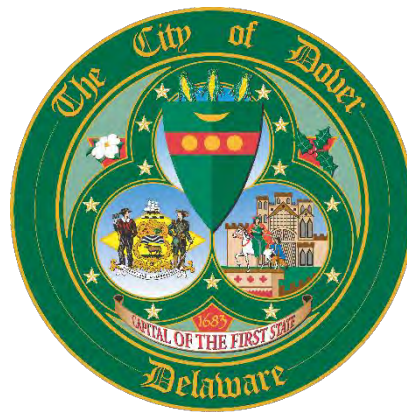
PUBLIC UTILITIES WATER

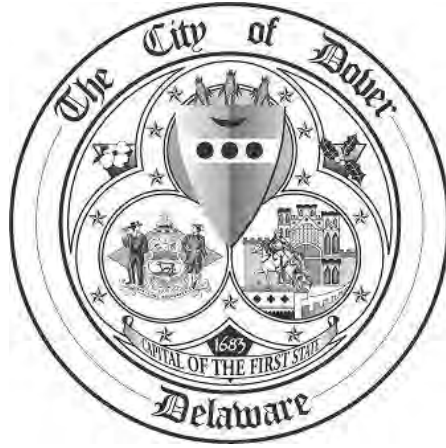
THE FOLLOWING SUBSECTIONS ARE INCLUDED:

WATER ENGINEERING & INSPECTIONS

WATER MAINTENANCE

WATER TREATMENT PLANT





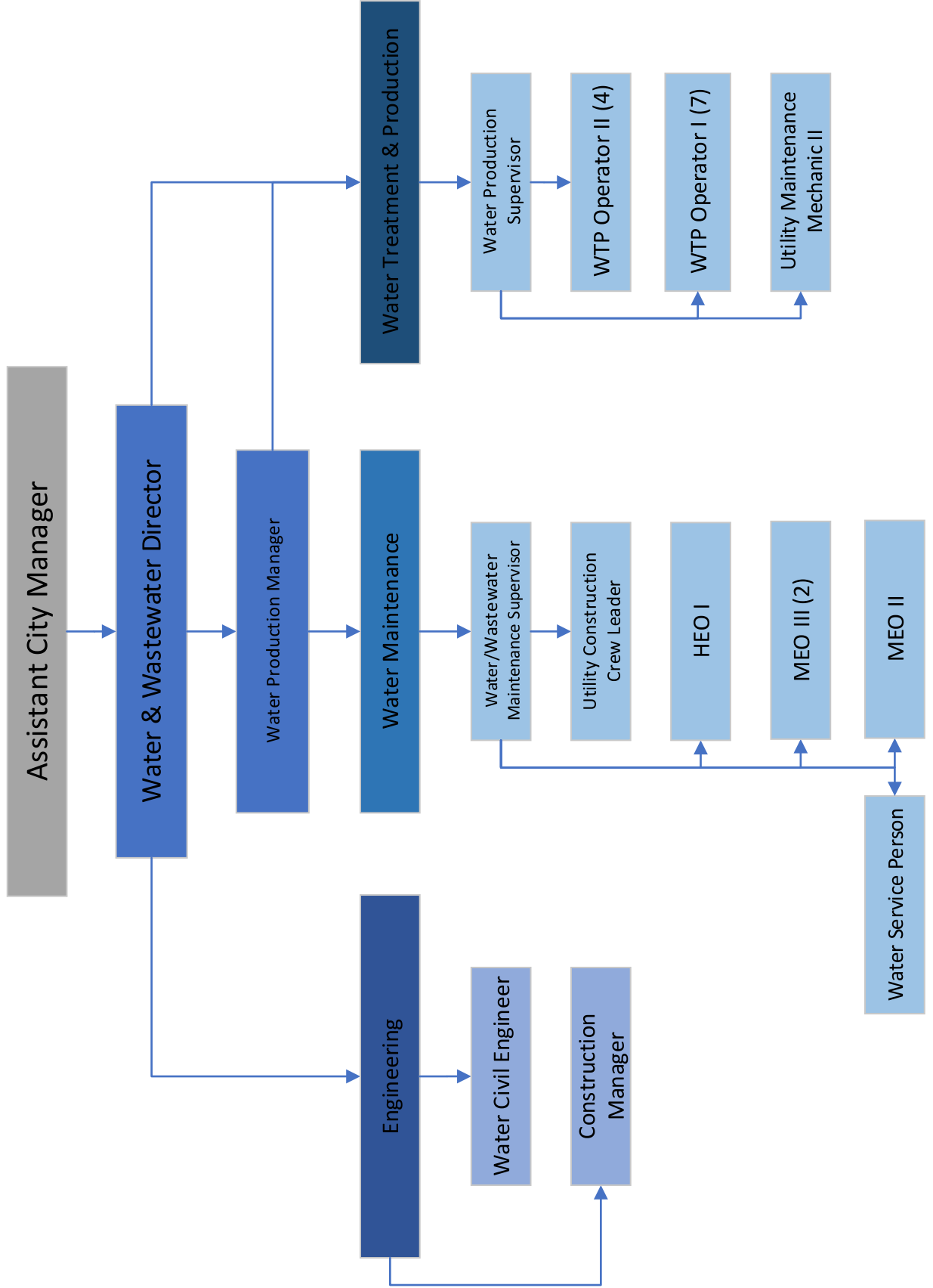
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WATER FUND
BUDGET REVIEW
Fiscal Year 202**6**-202**7**



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WATER



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

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

Water Engineering

Current Reductions:

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

Reductions submitted by department and budget team.

Total Reductions: \$1,600

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

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

Water Maintenance

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$2,724,300

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

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

Water Treatment Plant

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$33,500



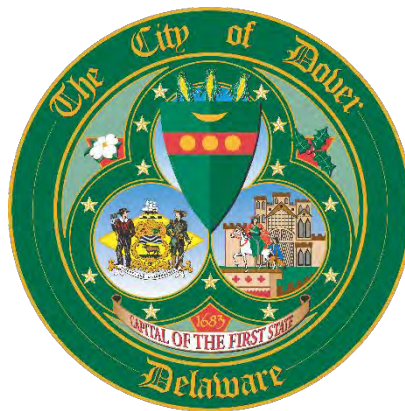
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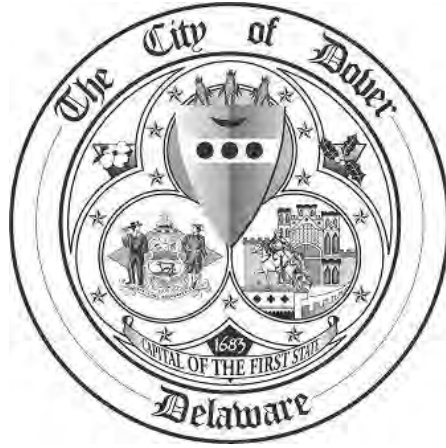
PUBLIC UTILITIES WASTEWATER

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

WASTEWATER ENGINEERING & INSPECTIONS

WASTEWATER MAINTENANCE





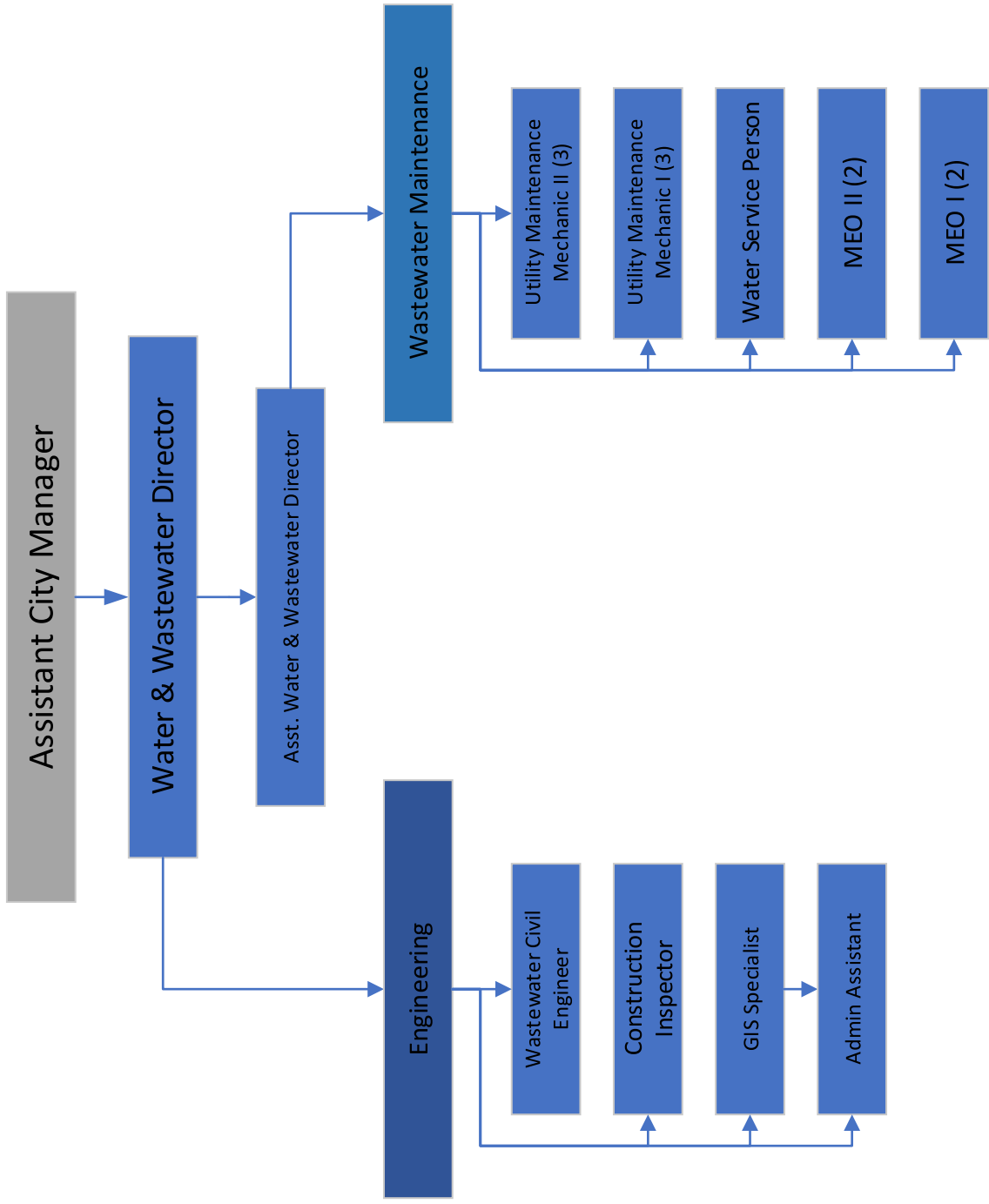
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WASTEWATER FUND
BUDGET REVIEW
Fiscal Year 202**6**-202**7**



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WASTEWATER



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

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

PERSONNEL
BUDGETED FULL-TIME POSITIONS 2.5 4.5 4.5 4.5 4.5

Wastewater Engineering

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$1,000

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

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

| PERSONNEL | BUDGETED FULL-TIME POSITIONS |
|-----------|------------------------------|
| 11.0 | 11.0 |
| 11.0 | 11.0 |

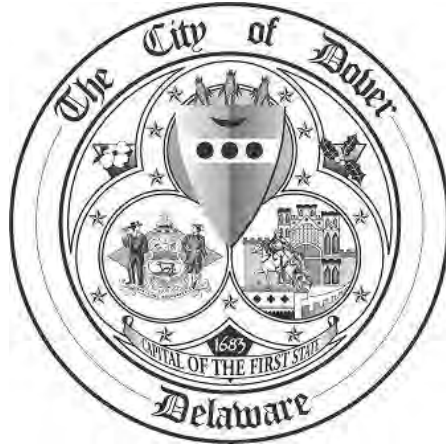
Wastewater Maintenance

Current Reductions:

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

Reductions submitted by department.

Total Reductions: \$4,600



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PUBLIC UTILITIES ELECTRIC

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

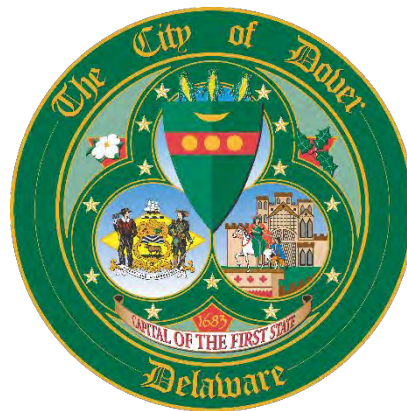
ELECTRIC GENERATION & POWER SUPPLY

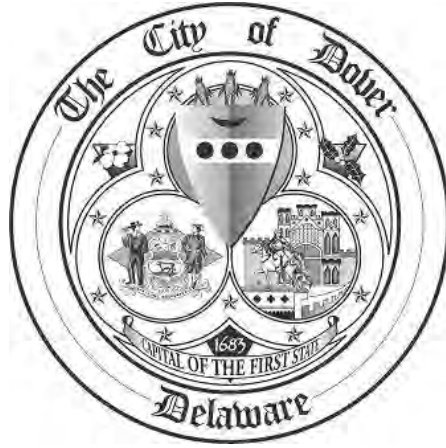
ELECTRIC ADMINISTRATION

ELECTRIC ENGINEERING

ELECTRIC TRANSMISSION & DISTRIBUTION

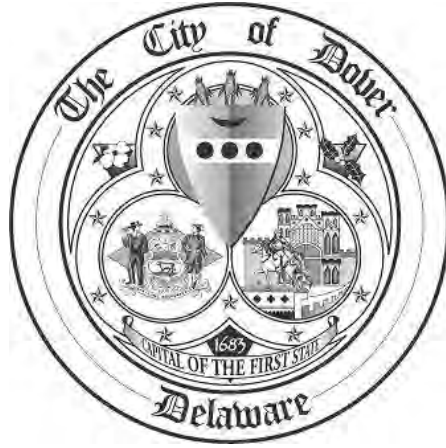
SYSTEM OPERATIONS





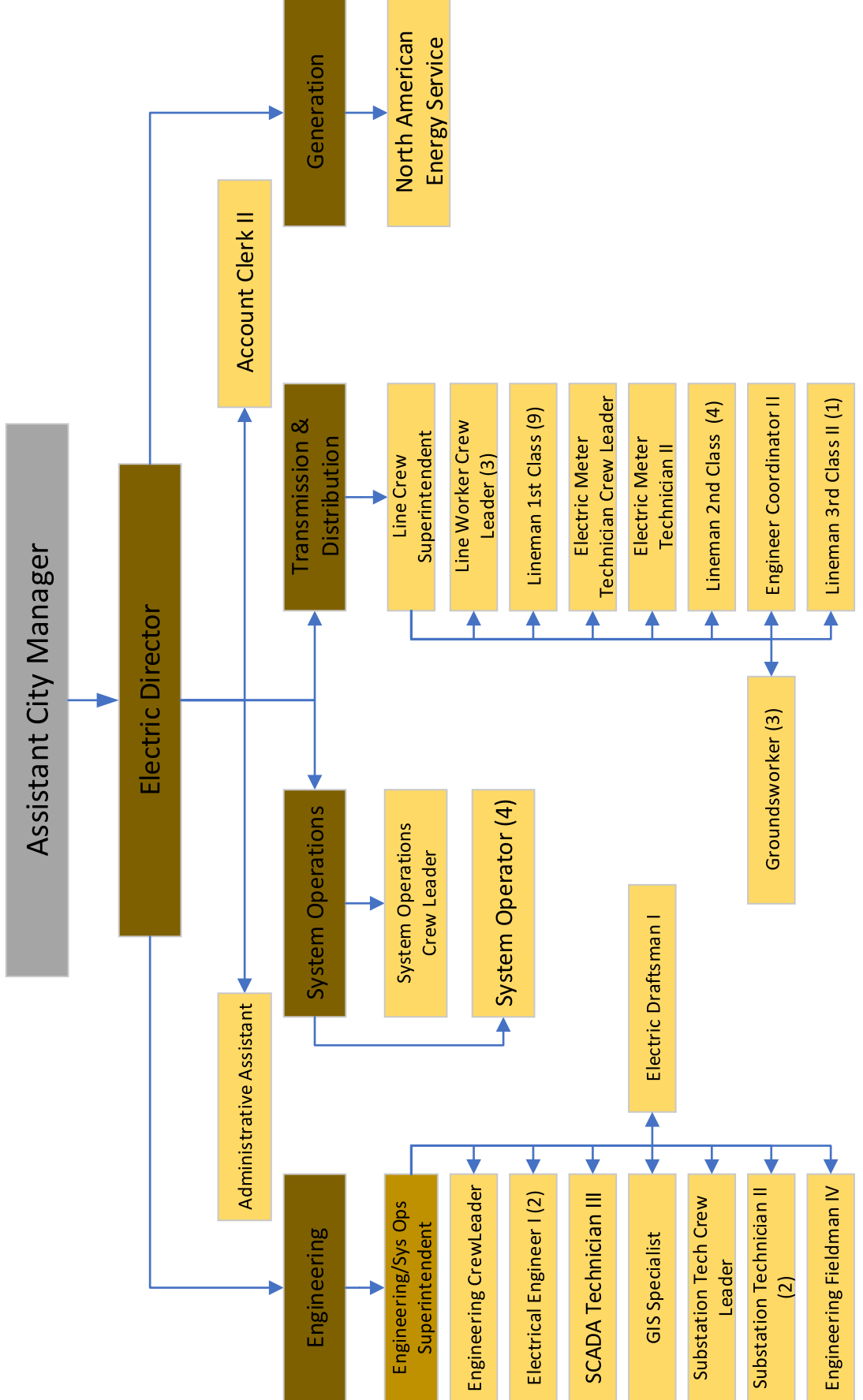
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ELECTRIC FUND
BUDGET REVIEW
Fiscal Year 202**6**-202**7**



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Electric Utility



Electric Engineering

Current Reductions:

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

Reductions made by budget team.

Total Reductions: \$6,814,400

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

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

Electric T&D

Current Reductions:

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

Reductions made by department and budget team.

Total Reductions: \$308,100

ELECTRIC ADMINISTRATION
410-42-84-99-000

| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|-------------|
| SALARIES | \$ 259,089 | \$ 293,800 | \$ 293,800 | \$ 233,200 | \$ 233,200 | -21% |
| FICA TAXES | 19,088 | 22,500 | 22,500 | 17,800 | 17,800 | -21% |
| HEALTH INSURANCE | 26,041 | 37,300 | 37,300 | 21,200 | 21,200 | -43% |
| L I D INSURANCE | 1,478 | 2,600 | 2,600 | 3,200 | 3,200 | 23% |
| WORKERS COMPENSATION | 824 | 1,000 | 1,000 | 800 | 800 | -20% |
| PENSION | 75,136 | 73,000 | 73,000 | 15,200 | 15,200 | -79% |
| OPEB | 2,542 | 2,900 | 2,900 | 2,300 | 2,300 | -21% |
| PERSONNEL COSTS | 384,218 | 433,100 | 433,100 | 293,700 | 293,700 | -32% |
| OFFICE SUPPLIES | 660 | 2,200 | 2,200 | 1,800 | 1,800 | -18% |
| PRINTING AND DUPLICATING | 4,271 | 6,500 | 6,500 | 5,000 | 5,000 | -23% |
| MEDICAL SUP & PHYSICALS | 196 | 300 | 300 | 300 | 300 | 0% |
| COMPUTER SOFTWARE | - | - | - | 300 | 300 | 100% |
| COMPUTER HARDWARE | 1,424 | 1,500 | 1,500 | 1,700 | 1,700 | 13% |
| CITY BLDG MAINT SUPPLIES | 102,458 | 200,000 | 193,500 | 150,000 | 150,000 | -25% |
| WATER/SEWER | 1,616 | 1,800 | 1,800 | 1,800 | 1,800 | 0% |
| MATERIALS & SUPPLIES | 112,002 | 212,300 | 205,800 | 160,900 | 160,900 | -24% |
| TELEPHONE/FAX | 6,293 | 9,200 | 9,200 | 9,200 | 9,200 | 0% |
| ELECTRICITY | 17,117 | 24,000 | 24,000 | 24,000 | 24,000 | 0% |
| SUBSCRIPTIONS AND DUES | 107,558 | 688,000 | 694,500 | 733,800 | 733,800 | 7% |
| TRAINING/CONF/FOOD/TRAVEL | 1,458 | 3,000 | 3,000 | 3,300 | 1,500 | -50% |
| CONTRACTUAL SERVICES | 270,943 | 366,500 | 366,500 | 225,000 | 305,000 | -17% |
| LEGAL EXPENSES | - | 10,000 | 10,000 | 10,000 | 10,000 | 0% |
| COMMUNITY RELATIONS EXP | 6,296 | 5,500 | 5,500 | 6,000 | 6,000 | 9% |
| ADMINISTRATIVE EXPENDITURES | 409,664 | 1,106,500 | 1,113,000 | 1,011,300 | 1,089,500 | -2% |
| OPERATING EXPENDITURES | 905,884 | 1,751,900 | 1,751,900 | 1,465,900 | 1,544,100 | -12% |
| OTHER EQUIP - PURCHASE | - | - | - | - | - | 0% |
| CONSTRUCTION - PURCHASE | 1,078,554 | 60,000 | 60,000 | 190,000 | 190,000 | 217% |
| CAPITAL OUTLAY | 1,078,554 | 60,000 | 60,000 | 190,000 | 190,000 | 217% |
| TOTAL EXPENDITURES | \$ 1,984,438 | \$ 1,811,900 | \$ 1,811,900 | \$ 1,655,900 | \$ 1,734,100 | -4% |
| PERSONNEL | | | | | | |
| BUDGETED FULL-TIME POSITIONS | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

Electric Admin

Current Reductions:

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

Reductions/Increases made by budget team.

Total Increase: \$78,200

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

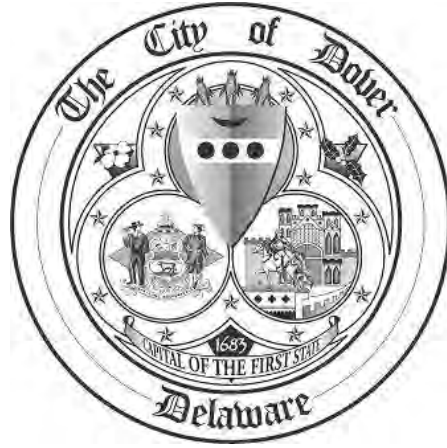
| DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED | 2025-2026 REVISED | 2026-2027 REQUESTED | 2026-2027 RECOMMENDED | % CHANGE |
|------------------------------------|---------------------|-----------------------|----------------------|------------------------|--------------------------|-------------|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

**POWER SUPPLY
410-42-81-99-000**

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

**METER READING
410-42-85-99-000**

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



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OTHER FUNDS

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

MUNICIPAL STREET AID FUND

ELECTRIC RED-LIGHT PROGRAM

REALITY TRANSFER TAX

COMMUNITY TRANSPORTATION IMPROVEMENT FUND

SUBSTANCE ABUSE PREVENTION PROGRAM

LIBRARY GRANT

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

POLICE GRANTS

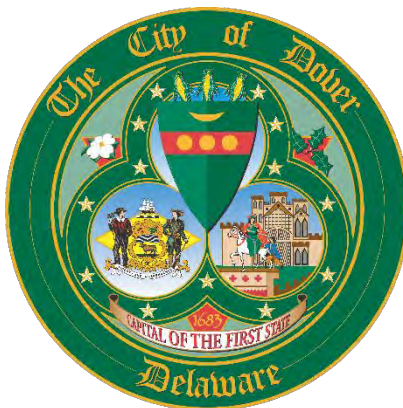
LODGING TAX

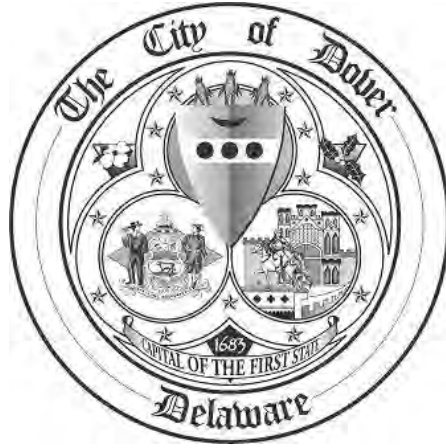
AMERICAN RESCUE PLAN ACT (ARPA) FUND

ECONOMIC & COMMUNITY DEVELOPMENT

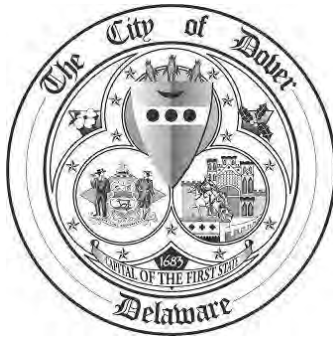
AMBULANCE SERVICE

WORKERS COMPENSATION FUND





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SPECIAL REVENUE FUNDS

Special Revenue Funds include the group of funds classified as grant funds and a Realty Transfer Tax Fund. The proceeds from specific revenue sources are restricted to specified expenditure purposes. The City adopts budgets for selected Special Revenue Funds. Combining and individual statements appear in this section.

MUNICIPAL STREET AID

The State of Delaware shares a portion of Delaware's motor fuel tax revenue with local municipalities through grants. The amount of the grant the City receives depends on its population and miles of streets maintained.

ELECTRONIC RED-LIGHT SAFETY PROGRAM (ERLSP)

The State of Delaware Department of Transportation provides a grant to municipalities that implement the Electronic Red- Light Safety Program. Under this program, the City is granted a portion of the fines collected from drivers who are ticketed for running red lights installed with electronic photo identification equipment within the City limits.

REALTY TRANSFER TAX

Delaware Code states that realty transfer tax realized by the City shall be segregated from the general fund and the funds shall be expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements and debt reduction.

STATE OF DELAWARE DEPARTMENT OF TRANSPORTATION GRANTS

The State of Delaware Department of Transportation grants provide funds for specific street projects in the City. State law provides funds to the State's elected officials for suburban street aid, which officials can then provide to their respective districts. The City receives these funds for designated street projects and records all transactions for this fund.

SUBSTANCE ABUSE PREVENTION GRANT

The State of Delaware General Assembly Grant-In-Aid Program provides funds to implement an after-school program for at-risk and/or disadvantaged youths in the City of Dover. The City runs this program out of the Parks & Recreation Department.

SPECIAL REVENUE FUNDS

(continued)

LIBRARY GRANTS

The City of Dover Public Library receives various grants and library tax receipts from the State of Delaware, Kent County, and the Federal Government. Activities associated with these grants are recorded in this fund.

CDBG HOUSING GRANTS & NEIGHBORHOOD STABILIZATION PROGRAM

The City receives a U.S. Department of Housing and Urban Development Entitlement Grant for the Community Development Block Grant Program. This is to provide decent housing, a suitable living environment and expand economic opportunities primarily for people of low and moderate incomes. Combined with the CDBG Fund is the Neighborhood Stabilization Program (NSP) that provides assistance in the redevelopment of residential properties that have been abandoned and foreclosed upon to stabilize residential communities.

POLICE GRANTS

The City of Dover Police Department receives various grants from the State of Delaware for public and highway safety and the U.S. Department of Justice for local law enforcement. All grant transactions are recorded in this fund.

LODGING TAX

In 2019 the Delaware General Assembly authorized Kent County and the City of Dover to charge up to 3% of the cost of a room rental at a hotel, motel or other overnight lodging business as provided in 30 Del C. §6101. On September 30, 2019, the Dover City Council approved Ordinance #2019-16 adopting a phased-in lodging tax for the City of Dover. On July 1, 2020, a tax of 0.5% was implemented. On July 1, 2021, the rate will be 1.0% and a year later the lodging tax will be increased to 1.5% and remain at that level unless changed by the City Council. City Council authorized increasing the tax to 3% effective July 1, 2024.

AMERICAN RESCUE PLAN ACT

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into law. The package was intended to combat the COVID-19 pandemic, including the public health and economic impacts. The city used this funding to invest in an array of drinking water infrastructure projects, such as building or upgrading facilities and transmission facilities, recreation infrastructure, assistance to non-profits addressing community needs, and in support of economically impacted industries.

ECONOMIC & COMMUNITY DEVELOPMENT

This fund provides for designation of certain proceeds from the sale of lots in Dover's Garrison Oak Business and Technology Park, and other funds such as from grants, rents, shared revenues from joint initiatives, or other sources to be used to promote economic and community development activities benefiting the city.

SPECIAL REVENUE FUNDS

(continued)

BASIC LIFE SAFETY AMBULANCE SERVICE FUND

This fund provides for the collection of fees and management of the expense of a city-wide ambulance service by contract with a service provider. The fee ensures the availability of service to all residents within the Dover Fire District. The Fund anticipates the potential that such a service may be provided directly by the city in the future.

FINANCIAL SCHEDULES PROPRIETARY FUND TYPES INTERNAL SERVICE FUNDS

WORKERS' COMPENSATION INSURANCE FUND

The City has created this fund to account for the revenues and expenses related to a self-insured Workers' Compensation Fund. The revenues are received from the City's various funds. These funds contribute to the Workers' Compensation Fund an amount based on salaries at a pre-determined assessment rate. Claims paid, reinsurance cost and third-party administrator's fees are charged to this fund.

Budgetary schedule is included for public review of budgetary compliance.

200 - MUNICIPAL STREET AID FUND

CASH RECEIPTS

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

BUDGET SUMMARY

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

ELECTRIC RED LIGHT PROGRAM

CASH RECEIPTS

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

BUDGET SUMMARY

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

202 - REALTY TRANSFER TAX

CASH RECEIPTS

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

BUDGET SUMMARY

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

203 - COMMUNITY TRANSPORTATION IMPROVEMENT FUND

OPERATING REVENUES

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

OPERATING EXPENSES

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

204 - SUBSTANCE ABUSE PREVENTION PROGRAM

OPERATING REVENUES

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

OPERATING EXPENSES

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

205 - LIBRARY GRANT

OPERATING REVENUES

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

OPERATING EXPENSES

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

206 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

OPERATING REVENUES

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

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

207 - POLICE GRANTS

OPERATING REVENUES

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

OPERATING EXPENSES

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

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

209 - POLICE GRANTS

OPERATING REVENUES

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

OPERATING EXPENSES

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

208 - LODGING TAX

CASH RECEIPTS

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

BUDGET SUMMARY

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

210 - AMERICAN RESCUE PLAN ACT FUND

OPERATING REVENUES

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

OPERATING EXPENSES

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

211 - ECONOMIC & COMMUNITY DEVELOPMENT

OPERATING REVENUES

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

OPERATING EXPENSES

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

212 -AMBULANCE SERVICE

OPERATING REVENUES

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

OPERATING EXPENSES

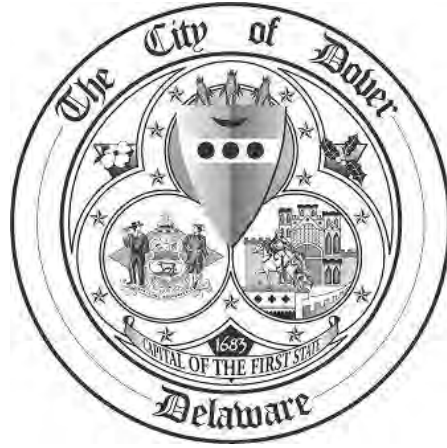
| | 2024/2025 | 2025/26 | 2025/26 | 2026/2027 | \$ DIFFERENCE | |
|---------------------------|------------------|------------------|------------------|--------------------|----------------------|---------------|
| | ORIGINAL | | | | FY27 VS | % |
| | APPROVED | PROJECTED | PROJECTED | RECOMMENDED |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

600 - WORKER'S COMPENSATION FUND

OPERATING REVENUES

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

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



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