LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE

A G E N D A

March 13, 2006 - 5:30 P.M. - Council Chambers - City Hall - City of Dover

Public comments are welcomed on any item and will be permitted at appropriate times. When possible, please notify the City Clerk (736-7008 or e-mail at Jgreen@dover.de.us) should you wish to be recognized.

AGENDA ADDITIONS/DELETIONS

1. Discussion - Increase of Bond Limit

2. Pay for Performance Evaluation Changes

3. Proposed Ordinances
   A. Downtown Dover Business Improvement District (DDBID) Area
   B. Reaffirmation of Dover Parking Authority and Dover Housing Authority

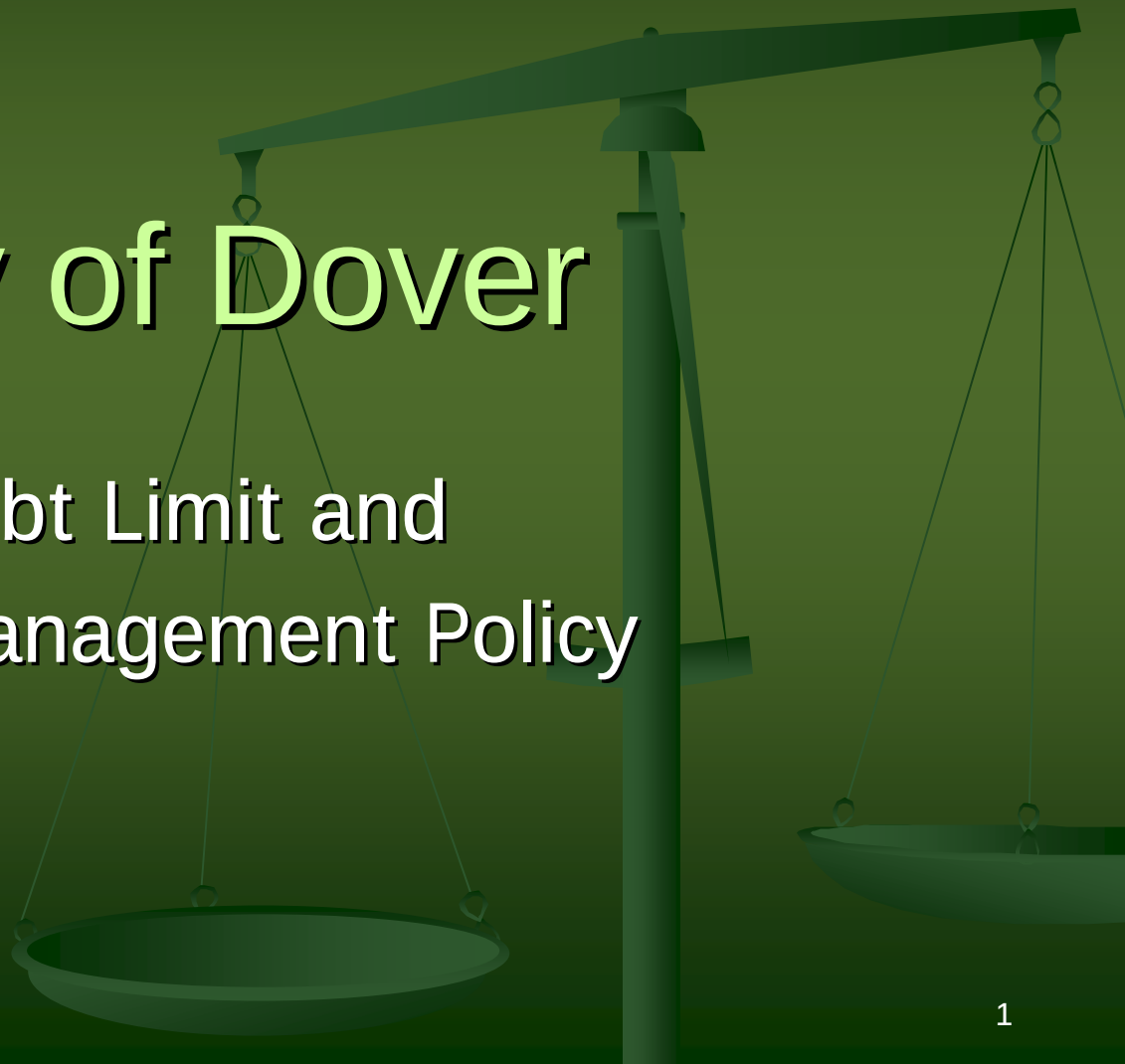
4. State of the City Budget - Mid-Year Review

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THE AGENDA ITEMS AS LISTED MAY NOT BE CONSIDERED IN SEQUENCE. THIS AGENDA IS SUBJECT TO CHANGE TO INCLUDE THE ADDITION OR THE DELETION OF ITEMS, INCLUDING EXECUTIVE SESSIONS.

City of Dover

Debt Limit and
Debt Management Policy



1983

- Charter was changed in 1983, setting the $1,000,000 referendum limit
- How has inflation impacted $1,000,000 since 1983?
- InflationData.com
  - Long term average annual inflation rate from 1913 through 2005 is 3.4%
  - Cumulative inflation January 1983 – December 2005 = 101.23%
  - ($1,000,000 x 101.23%) + $1,000,000 = $2,012,300

Local Communities

Public Hearing & Resolution = All	Referendum	Bond Issuance Vote	Assessed Value Limit	Expenditure Limit
Dover	Yes > $1 million	Super Majority	25%	---
New Castle Cty	No	Super Majority	3%	15%(incl Airport)
Kent County	No	Super Majority	12%	---
Sussex County	No	Super Majority	12%	---
Wilmington	No	Majority	---	17.5%
Newark	Yes	Majority	10%	---
Smyrna	Yes if aggregate > 4.5% of value	Super Majority	12%	---
Milford	Yes	Majority	4.5%	---
Seaford	Yes	Majority	25%	---
Laurel	Yes > $5 million	Majority	50%	---
Lewes	Yes	Majority	25%	---
Rehoboth Beach	Yes > $2 million	Majority	25%	---

Other Local Debt Policies

- State of Delaware
  - Prohibited to issue new debt greater than 5% of budget
  - Annual debt repayments cannot exceed 25% of available cash balances
  - 10 year trend of debt to revenues & expenditures = 3.5%
- New Castle County
  - Debt Margin not to exceed 3% of assessed value
  - Debt shall not exceed $250 per capita
  - 60% debt principal to be retired in 10 years
  - Overlapping debt per capita shall not exceed $935

Referendum

- Policy decision
- How much input you would like from the public
- Provides a system of checks and balances in how much debt burden the community is willing to accept
- Debt Management Policy with conservative elements will serve to provide a system of checks and balances

Debt Management Policies

- Purpose to ensure fiscal prudence and continuity while maintaining long-term financial security. To codify the amount of debt service and overall debt allowed help ensure that outstanding and planned debt levels do not exceed an amount that can be supported by the existing and projected revenue base.
- Develop a policy that can be realistically adhered to rather than a more stringent policy that is likely to be overridden or violated.
- Reasons –
  - Debt policies transmit a message to investors and rating agencies that a community is committed to sound financial management
  - Debt policies can provide consistency and continuity to public policy development
  - Provides a set of guidelines to govern planning and execution of transactions and projects

Conditions for Debt Issuance

- Purpose & Uses – i.e. bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, and attached fixtures or equipment.
- Types of Debt – general obligation bonds, revenue bonds, lease/purchase agreements, etc...
- Project life – economic value lasting more than a fixed number of years
- Refunding policies – when advantageous to reduce interest cost or remove a burdensome or restrictive covenant

Common Restrictions or Limitations

- Prohibited uses – projects as part of the operating budget and infrastructure that receive a majority of funding from fees and charges are generally not appropriate
- Size of issuance – policy limitations on the size of issuance
- Limitations on maturity – (a) maturity of debt cannot exceed expected life of asset and/or (b) debt repayments accelerated to pay over 50% in 7 – 10 years
- Statutory limitations

Common Statutory Limitations

- Legally authorized debt limits
- Tax or expenditure ceilings
- Referendum approval – usually associated with General Obligation Bonds
- Inclusion of pension/benefit liabilities in calculating authorized debt limits
- Overlapping debt restrictions
  - i.e. City/County/School tax aggregate limitations

Debt Service Limitations

- Affordability – what is our capacity for debt
- Rating agencies have established favored targets
- Benchmarking to compare to other local jurisdictions
- Sample capacity limitations
  - Debt service expenditures as a percent of revenues
  - Per capita limitations incorporates concept of ability to pay - wealthier communities can manage larger debt burdens; reveals total amount of debt per community resident; demographics
  - Expenditure limitations which put a cap on debt service as a percentage of total expenditures
  - Market or Assessed Value Limitations – limit the total amount outstanding to a percentage of market or assessed value of taxable property (usually wise to evaluate periodically due to changes in market conditions)

Other Policy Elements

- Establishment of debt service funds
- Credit enhancements – insurance or letters of credit
- Investment of bond proceeds – whom, where, and how; restrictions;
- Investment & financial advisors – procurement of services
- Sale of bond process – competitively or negotiated
- Bond rating goals, disclosure, and intergovernmental cooperation
- Rating agency relations

Fitch Ratings

- Main element – debt affordability
- Tied to capital improvement plan
- Targets that measure debt against financial and economic indicators
- Viewed in the context of overall risk profile, focusing on area wealth as evidence by income levels and property tax base
- Most common targets
  - Debt as a % of market value of property – Typical policies limit 2% - 5% of market value
  - Debt per capita – Typical $200 - $1,300 per capita
  - Debt service as a % of revenues/expenditures – Typical 8% - 12%
  - Principal amortization rates – 50% or more in 10 years

Fitch Ratings

- Favored key elements of policies across the nation
  - Fairfax County, VA – Annual debt issuance limit – less than 10% of general fund expenses & 3% of market value of property. Budget highlights compliance over a 10 year trend
  - Pasadena, CA – Comprehensive policy incorporating capital planning
  - Boston, MA – Conservative debt management targets and analysis of projected compliance, i.e. 7% of general fund expenditures
  - Tempe, AZ – A dedicated minimum level of pay-as-you-go financing (5% of CIP), as well as specific affordability goals that include all tax supported debt. i.e. debt per capita $700 - $800, debt to market value 1.1% - 1.25%
  - Sedgwick County, KS – Inclusion all direct, overlapping, and underlying debt in ratio calculations

Affordability

- Most important element
- Consideration of current revenues, risk of loss of any one revenue source, and community economics
- Which revenues carry less risk of loss and therefore available for debt service payments
- Taxes, licenses, fees, fines, & transfers from other funds

City of Dover
Current Outstanding Debt – 6/30/05

- Comprehensive Annual Financial Report
  - Notes to Financial Statements – page 68 through page 73
    - Bonded Indebtedness
      - General Obligation - $3,475,000 ($335,000 due 7/1/05)
      - Water/Wastewater Revenue - $8,429,336 ($1,376,271 due 7/1/05)
      - Electric Revenue - $22,535,000 ($1,855,000 due 7/1/05)

City of Dover
Current Measures – 6/30/05

- Comprehensive Annual Financial Report
  - Statistical Section – pages 135 – 141
  - General Obligation Bonds
    - Overlapping debt – City/County/Capital School District = $22,235,217
    - Debt service ratio to General Fund Expenditures – Last ten years – highest 5.12% in 1997, lowest 1.58% in 2005;
    - Debt per capita = $108.45 (Population 32,043 last Census)
    - Ratio of bonded debt to market (assessed) value = .20%
    - Debt margin – Debt limit less current outstanding bonded debt
      - Based on prior assessed values of $1,764,347,700
      - Limit 25% of assessed value
      - Current bonded debt $3,475,000
      - Debt margin = $437,611,925

General Fund

- Current receipts from taxes, licenses, frees and transfers - $25,049,921
- Not included are receipts that are specifically for operating expenses, one time receipts, grants, and beginning budget balance (i.e. police extra duty, homeland security grants, & sale of land)
- Operating Expenditures - $23,546,699
- Not included are debt service, reimbursed expenses, homeland security grant expenses, and budget balance
- Additional receipts over budget to cover debt service, OPEB, and transfers to other accounts (i.e. capital project reserve) - $1,503,222
- OPEB Presentation on 1/9/06 indicated the General Fund impact would be $1,539,864

General Fund

- Current debt service $400,000 - $500,000
- Drops to $328,000 in 2010
- Every $1 million issued in bonds approximates $110,000 in annual debt service
- Property tax increase to finance the additional debt service on $1 million would approximate $.0047; a $.01 increase approximates $233,715

Recommendation

- Debt Management Policy
  - Incorporate capital planning and affordability analysis to determine if current revenues can support additional debt or if rate/fee increases will be necessary or if there is a potential additional revenue source
  - Debt service financed through taxes and rates of those who benefit from the project
  - Conservative policy elements
    - General Obligation aggregate indebtedness - 1% of assessed/market value = $23,371,450 (already in Charter Section 50(c)(i))
    - G.O. Bonded Debt per capita = $700 - $800
    - Annual debt service - 7% of non-one time revenues, less reimbursements (would provide specific list) = $1,753,495
    - Sinking fund requirements – i.e. maximum debt service
    - If you would like to keep some type of referendum requirement – Additional debt service equates to a property tax rate increase greater than 10% (At current values = $.033 rate = $771,258 in receipts towards debt service payments of $770,000 or $7 million bonded indebtedness)

Questions or Comments



ACTION FORM

PROCEEDING: Legislative and Finance Committee	**AGENDA ITEM:** 3/13/06 - 2
DEPARTMENT OF ORIGIN: Human Resources	**DATE SUBMITTED:** 3/2/06
PREPARED BY: Frank E. Szyjka, Human Resources Director	

SUBJECT:	Pay For Performance Evaluation Changes
REFERENCE:	N/A
RELATED PROJECT:	N/A
APPROVALS:	City Manager
EXHIBITS:	Attached updated changes (noted in red text and strikeouts)
EXPENDITURE REQUIRED: $ N/A	**AMOUNT BUDGETED**: $ N/A
FUNDING SOURCE (Dept./Page in CIP & Budget):	N/A
TIMETABLE:	Revised form will become effective May 1, 2006 pending City Council approval.

RECOMMENDED ACTION: Staff recommends new electronic form and changes as outlined below.

BACKGROUND AND ANALYSIS

Feedback received from department heads following last year's PFP evaluations included suggestions to better define a performance rating definition, revising the PFP Evaluation document to combine a redundant core competency, and address concerns about the overall scoring for commendable and outstanding employees.

These revisions along with developing a user friendly, electronic evaluation system were developed for use effective May 1, 2006.

Performance Rating Definitions

The performance rating definition of NEEDS IMPROVEMENT was changed to ACCEPTABLE WITH SOME IMPROVEMENT NEEDED to better reflect that the employee has not failed entirely in an area but has not performed the assigned duties in a fully competent manner thus requiring additional support of others.

Core Competency Elements

The competency elements were reduced from 7 to 6 by combining the somewhat redundant competencies of Work Management & Accountability and Leadership into the suggested revised competency of Accountability/Leadership/Work Management.

PERFORMANCE RATING DEFINITIONS

OUTSTANDING: **Performance Points 5**

This level of performance represents the achievement of significant and exceptional results. The employee consistently achieved additional, significant results beyond established targets and significantly exceeds position requirements. The employee actively and continuously exhibits initiative and innovation and serves as a model for others.

COMMENDABLE: **Performance Points 4**

Demonstrates above-average knowledge, skills, abilities and effort. Performance goes beyond the position requirements and exceeds expected results. Performance measurably exceeds expectations. Employee exhibits initiative and resourcefulness in going beyond expectations of job performance in accomplishing goals and objectives.

GOOD: **Performance Points 3**

The employee is effective, with good, solid performance as demonstrated by achieving a majority of results and demonstrating most competencies successfully. Job performance is accomplished in an efficient and competent manner. This performance is fully satisfactory and meets acceptable or expected standards for the job. Work efficiency and effectiveness support the overall productivity of the work unit. Employee accomplishes assigned tasks with expected direction and assistance.

ACCEPTABLE WITH SOME ~~NEEDS~~ IMPROVEMENT NEEDED: Performance Points 2

The employee has ~~not~~ met the basic expectations ~~and~~ however has ~~failed to~~ not performed the assigned duties in ~~an acceptable and~~ a fully or consistently competent manner thus requiring additional ~~supervision or assistance~~ support ~~by~~ of others. Inefficiency and/or ineffectiveness ~~inhibits~~ affects the productivity of the work unit. Does not consistently demonstrate the required knowledge, skills, abilities and/or effort for this position. Higher level of performance may be possible through increased effort, training and guidance. Performance at this level will be subject to continued careful assessment ~~of impact on the effectiveness of the work unit~~.

UNSATISFACTORY: **Performance Points 1**

Minimum standards for the job are not met; job duties are performed at a marginal level or not performed, or must be performed by others. There is minimal contribution to work unit productivity. Employee is unwilling or unable to improve. A need for further improvement is clearly recognized, identified and must occur immediately. Employee requires constant and close supervision. Continued performance at this level, absent any potential or evidence of immediate improvement will lead to progressive discipline up to and including termination.

Current Core Competencies

Accountability and Leadership

- Accepts responsibility for actions and results.
- Accepts responsibility for work assignments and their completion in a timely manner.
- Reports to work regularly and is on time for work and meetings in accordance with department/personnel policy; schedules appointments at appropriate times.
- Always maintains a highly professional demeanor.
- Works effectively under pressure conditions with productivity remaining consistent with given conditions.
- Inspires and motivates others in addition to leading by example.

Communication and Customer Service

- Demonstrates effective oral communication skills and conveys ideas and information in a clear and concise manner.
- Demonstrates effective written communication skills; clearly conveys ideas and information in a written format using proper grammar and punctuation when preparing written reports that are comprehensive, well-organized, clearly written and timely.
- Responds promptly and effectively to citizen questions, concerns, and complaints treating each citizens/customers with courtesy and respect under all circumstances.
- Ensures that appropriate staff are provided with all relevant information.
- Always maintains a highly professional demeanor.
- With an open-mind communicates with all staff and customers comments and suggestions.

Job Knowledge

- Possesses, demonstrates and applies the knowledge of relevant laws, rules, regulations and state of the art equipment, when available, within the profession and uses appropriate resources to make knowledgeable decisions.
- Understands job responsibilities and demonstrates competency.
- Takes initiative to receive on the job training.
- When made available to the employee, employee participates in training programs, takes advantage of other continuing education opportunities, and/or reads professional publications to keep current on techniques or methodologies appropriate to the job.
- Continuously analyzes current department operations, identifies areas where improvement may be made to better serve the public, reduces City expenses, increases revenue efficiency and implements these improvements where appropriate.
- Has knowledge of and complies with applicable City policies, procedures, and regulations.

Planning, Organization, Problem Solving and Decision Making.

- Sets priorities and meets deadlines for work activities.
- Allows for flexibility in work activities to meet changing needs for unusual situations and anticipates variations in work flow and plans accordingly for unexpected situations.
- Ability to devise effective solutions to problems or identify effective measures and procedures for accomplishing objectives.
- Includes appropriate people in decision-making process.
- Demonstrates effective decision making skills.

Current Core Competencies

Relationships within the Organization

- Works cooperatively with fellow employees and other departments in order to accomplish work effectively and efficiently as well as in accomplishing the City's goals and mission.
- Contributes to good working relationships with fellow employees; involves fellow workers in formulating department objectives and planning work activities as appropriate.
- Supports the City's goal of valuing diversity within the workforce.

Supervisory Skills

(Not applicable to employees who do not supervise)

- Communicates and explains performance standards, organizational goals and objectives to subordinates.
- Provides and evaluates training for personnel to ensure effective and consistent job performance and to instruct personnel in new methods or techniques to be utilized. Provides and evaluates sufficient orientation or training of new personnel.
- Understands and explains the City's Strategic Organizational Plan to the employee.
- Documents ongoing employee performance, especially in critical areas.
- Properly manages personnel and resources within Budget guidelines.
- Is familiar with established personnel policies, procedures and labor agreements, operates in a consistent manner with these and seeks advice of the Human Resources Department when appropriate.
- Delegates responsibilities to subordinates and monitors their progress.
- Actively supports the City's cultural diversity programs and policies.

Work Management

- Completes work assignments within established deadlines and guidelines.
- Plans and schedules work activities effectively; arranges and relates workload and resources to meet desired results.
- Delegates responsibilities to co-workers as appropriate, and establishes a follow-up plan.
- Works effectively under pressure conditions, such as heavy workloads or deadline situations.
- Observes safety rules, reports, and corrects conditions and/or practices in work environment that are or may become unsafe.
- Accepts criticism and feedback.

Core Competencies with Changes Noted

Accountability/Leadership/Work Management

- Accepts responsibility for actions and results.
- Accepts responsibility for work assignments and ~~their completion in a timely manner~~. ensures desired results are achieved within established deadlines and guidelines.
- Reports to work regularly and is on time for work and meetings in accordance with department/personnel policy; schedules appointments at appropriate times.
- ~~Always maintains a highly professional demeanor.~~
- ~~Works effectively under pressure conditions with productivity remaining consistent with given conditions~~.
- Inspires and motivates others in addition to leading by example.

The following bullets were moved from Work Management.

- ~~Completes work assignments within established deadlines and guidelines.~~
- ~~Plans and schedules work activities effectively; arranges and relates workload and resources to meet desired results.~~
- ~~Delegates responsibilities to co-workers as appropriate, and establishes a follow-up plan~~. Moved to Supervisory section.
- Works effectively under pressure conditions, such as heavy workloads or deadline situations, with productivity remaining consistent.
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- ~~Delegates responsibilities to subordinates and monitors their progress.~~
- Actively supports the City's cultural diversity programs and policies.
- Delegates responsibilities to co-workers as appropriate, and establishes a follow-up plan. Moved from Work Management

Work Management

Entire section was moved to Accountability and Leadership

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Suggested Revised Core Competencies

Accountability/Leadership/Work Management

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- Demonstrates effective decision making skills.

Suggested Revised Core Competencies

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- Documents ongoing employee performance, especially in critical areas.
- Properly manages personnel and resources within Budget guidelines.
- Is familiar with established personnel policies, procedures and labor agreements, operates in a consistent manner with these and seeks advice of the Human Resources Department when appropriate.
- Delegates responsibilities to co-workers as appropriate and establishes a follow-up plan.
- Actively supports the City's cultural diversity programs and policies.

~~Work Management~~

ACTION FORM

AGENDA ITEM: **03-13-2006 - 3A**

PROCEEDING: Legislative, Finance, and Administration Committee
DEPARTMENT OF ORIGIN: City Clerk's Office on behalf of Planning Office
PREPARED BY: Janice C. Green, City Clerk

SUBJECT: Proposed Ordinance Amendment Appendix D - Downtown Dover Business Improvement District **DATE SUBMITTED**: **03-06-2006**
RELATED PROJECT: N/A
APPROVALS: N/A
EXHIBITS: #1 - Proposed Amendments to Appendix D - Downtown Dover Business Improvement District, Article II - Definitions, Section 3 - Assessment Zone; Article III - Establishment of the Dover Downtown Business Improvement District, Section 3 - Geographic Boundaries and Section 9 - Method of Assessment of the Dover Code
EXPENDITURE REQUIRED: $ N/A **AMOUNT BUDGETED**: $ N/A **FUNDING SOURCE (Dept./Page in CIP & Budget)**: N/A
TIMETABLE: First Reading by City Council on March 27, 2006; Final Reading/Adoption on April 10, 2006

RECOMMENDED ACTION: Adoption of the proposed Ordinance amendments to Appendix D - Downtown Dover Business Improvement District of the Dover Code

BACKGROUND AND ANALYSIS

In updating the BID District map (GIS), it was discovered that the map was in conflict with the text. The proposed ordinance amendments would correct and update the map describing the BID District.

Appendix D - Downtown Dover Business Improvement District, Article II - Definitions, Section 3 - Assessment Zone

Section 3. [Assessment zone.]

Assessment zone means an area of the [Downtown] Dover Business Improvement District designated by the city to fund a certain percentage of the district's annual budget within which the assessment rate is uniform.

There shall be three assessment zones in the district. A smaller core assessment zone [shall be] centered around Loockerman Street (bounded by the farthest points of Queen, Reed, State and North Streets) that would provide half of the budget through assessments. The larger remaining portions of the district shall be the outer zones and shall provide half of the budget through assessment. ***The limits of each zone shall be presented by map to City Council for approval at the time of approval of the BID budget as prescribed in Section 9(f).***

Appendix D - Downtown Dover Business Improvement District, Article III - Establishment of the Dover Downtown Business Improvement District, Section 3 - Geographic Boundaries

Section 3. Geographic boundaries.

The geographic boundaries of the DDBID shall ***not exceed*** ~~be the same as~~ the boundaries of the downtown redevelopment target area as defined in appendix C [to the Code].

Amend Appendix D - Downtown Dover Business Improvement District, Article III - Establishment of the Dover Downtown Business Improvement District, Section 9 - Method of Assessment, Paragraph (f)

(f) The annual budget ***and assessment zones*** shall be established by the management company and submitted to [the] city council for approval on or before the first council meeting in May each year. The budget shall be based on services and improvements authorized by this ordinance and shall be approved by [the] council on or before the second meeting in June. Once the budget is approved by [the] city council, the city assessor shall supply to the management company the necessary information to determine the assessments and assessment rate. The assessment rate shall be approved and accepted by [the] council on or before the second meeting in June each year. The billing and assessment year shall run from July 1 to June 30. Assessment notices shall be mailed on or before the tenth working day of July each year. Assessments not paid by August 1 shall bear a penalty of 1½ percent per month.

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ACTION FORM

AGENDA ITEM: **03-13-2006 - 3B**

PROCEEDING: Legislative, Finance, and Administration Committee
DEPARTMENT OF ORIGIN: City Clerk's Office
PREPARED BY: Janice C. Green, City Clerk

SUBJECT: Proposed Ordinance Amendments **DATE SUBMITTED**: **03-06-2006** Section 22-2 - Housing Authority and Section 106-111 - Parking Authority
RELATED PROJECT: N/A
APPROVALS: N/A
EXHIBITS: #1 - Proposed Amendments to Sections 22-2 and 106-111 of the Dover Code #2 - Page from 1981 Dover Code (Black Book) #3 - Page from 1968 Dover Code (White Book)
EXPENDITURE REQUIRED: $ N/A **AMOUNT BUDGETED**: $ N/A **FUNDING SOURCE (Dept./Page in CIP & Budget)**: N/A
TIMETABLE: First Reading by City Council on March 27, 2006; Final Reading/Adoption on April 10, 2006

RECOMMENDED ACTION: Adoption of the proposed Ordinance amendments to Section 22-2 - Housing Authority and Section 106-111 - Parking Authority of the Dover Code

BACKGROUND AND ANALYSIS

While working with the 2005 Dover Code (Green Book), it was discovered that there was little to no mention of a Housing Authority or Parking Authority for the City of Dover. In researching this matter, it was determined that the 1981 Dover Code (Black Book) included a reference to both as an "Editor's Note" in Chapter 2 - Administration. This reference was simply that the City had created the authorities in accordance with Delaware Code. The 1968 Dover Code (White Book) included separate divisions for each in the "Administration" Section that simply noted their creation as provided by the Delaware Code.

In talking with our Deputy City Solicitor, it has been suggested that Council adopt ordinances that creates the Housing Authority and Parking Authority for the City of Dover in accordance with the Delaware Code. Once these ordinances are adopted, the City Solicitor's Office will assist the City in executing confirmatory deeds for all properties that were reconveyed to the Parking Authority when it was revived.

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BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 22 - Buildings and Building Regulations, Article I - General, be amended by adding a new Section 22-2 - Housing Authority, as follows:

Section 22-2. Housing Authority

(a) *Created; Purpose.* There shall be a Housing Authority as provided in 31 Del. Code.

ADOPTED: *

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 106 - Traffic and Vehicles, Article III - Stopping, Standing, and Parking, Division 1 - Generally, be amended by adding a new Section 106-111 - Parking Authority, as follows:

Section 106-111. Parking Authority Created; Purpose.

(a) *Created; Purpose*. There shall be a Parking Authority as provided in 22 Del. Code.

ADOPTED: *

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Chapter 2 ADMINISTRATION*

***Editor's note:** The city created a housing authority pursuant to 31 Del. C. § 4303. *See also* Part I, subpart B, § 1.

The city also created a parking authority pursuant to 22 Del. C, § 501 et seq., on October 25, 1954.

Cross references: Civil defense organization, § 6-16 et seq.; fire department, § 7-16 et seq.; license department, § 11-1.1; planning commission, § 17-1; police department, Ch. 18; street department, § 19-1; sewer department, § 22-126; water department, § 22-17; board of adjustment, App. B, Art. 9; downtown redevelopment, App. C.

State law references: Municipalities generally, Del. Tit. 22.

Art. I. In General, §§ 2-1--2-15.1
- Div. 1. Tax Exemptions and Board of Revision and Appeals, §§ 2-1--2-3
- Div. 2. Tort Claims/Representation and Indemnification/Security Officers, §§ 2-4--2-6
- Div. 3. City of Dover Medal, § 2-7
- Div. 4. Code of Conduct, §§ 2-8--2-12
- Div. 5. Ethics Commission, §§ 2-13--2-15.1
- Div. 6. Human Relations Commission, §§ 2-16--2-21

Art. II. Elections, §§ 2-22--2-65
- Div. 1. Generally, §§ 2-22--2-25
- Div. 2. Voter Registration, §§ 2-26--2-40
- Div. 3. Absentee Voting, §§ 2-41--2-55
- Div. 4. Council Districts, §§ 2-56--2-65

Art. III. City Council, §§ 2-66--2-90
- Div. 1. Generally, §§ 2-66--2-73
- Div. 1.5. City Chaplain, §§ 2-74--2-79
- Div. 2. Disposal of excess property, § 2-80--2-90

Art. III.I. Mayor, §§ 2-91--2-95
Art. IV. Reserved, §§ 2-96--2-115
Art. V. City Clerk, §§ 2-116--2-125
Art. VI. City Solicitor, §§ 2-126--2-135
Art. VII. Finance Director, §§ 2-136--2-145
Art. VIII. Committees, §§ 2-146--2-175
- Div. 1. Legislative, Finance, and Administration Committee, §§ 2-146--2-155
- Div. 2. Parks, Recreation, and Community Enhancement Committee, §§ 2-156--2-160
- Div. 2.5. Safety Advisory Committee, §§ 2-161--2-165
- Div. 3. Utility Committee, §§ 2-166--2-169
- Div. 3.5. Transportation Review Committee, §§ 2-170--2-175

Art. IX. General Employee Pension Plan, §§ 2-176--2-210
- Div. 1. Generally, §§ 2-176--2-200
- Div. 2. Board of Trustees, §§ 2-201--2-210

Art. X. Deferred Compensation Plan, §§ 2-211--2-215
Art. XI. Bond Financing Approval, § 2-216

Sec. 2-81. License Department created; purpose.[60]

There shall be a License Department under the general supervision and authority of the City Manager which shall, unless specifically provided otherwise, supervise and have authority to grant, deny and revoke licenses and permits. (DOVER, DEL. ORDINANCES, 1-201 (1962).)

DIVISION 25. PARKING AUTHORITY.

Sec. 2-82. Parking Authority created; purpose.[61]

There shall be a Parking Authority as provided in 22 Del. Code Anno. 501-515 (1953). (Dover, Del., Housing Authority Ordinance, Oct. 25, 1954.)

DIVISION 26. HOUSING AUTHORITY.

Sec. 2-83. Housing Authority created; purpose.[62]

There shall be a Housing Authority as provided in 31 Del. Code Anno. 4303 (1965).

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[60] **Charter reference.** – As to creation of License Department, see Dover Charter, § 17 (1961). As to power of City Council to license public utilities and common carriers, see Dover Charter, § 24 (1961). As to general authority of City Manager for proper administration of all affairs of City, see Dover Charter, §34 (1961). As to power of City to require business licenses, see Dover Charter, § 62 (1961).

Cross reference. – As to powers and duties of City License Officers, see §18- 10.

[61] **State law reference.** – As to Parking Authority, see 22 Del. Code Ann. § 501 et seq. (1953).

Cross reference. – As to provisions regarding Parking, see Chapter 31, Articles IX, X, XII and XIII.

[62] **Cross reference.** – As to provisions regarding Housing, see Chapter 17.

STATE OF THE BUDGET REPORT

A Mid-Year Review of the City of Dover Fiscal Year 2006 Budget

March 13, 2006

Anthony J. DePrima, City Manager
Donna S. Mitchell, Finance Director
Teresa A. Tieman, Senior City Administrator

INTRODUCTION

The purpose of this report is to give City Council a mid-year picture of our operating expenses and revenues for all City budgets. This should be considered a proactive exercise so that Council can take necessary actions to adjust our budgetary behavior if necessary. This is the fifth "State of the Budget Report" given to City Council.

Overall, the report projects that the General Fund Budget Balance will increase by $235,230 to $3,218,431. At this level, the fund balance exceeds the eight percent fund balance requirement by $715,382. This is due to higher than projected revenues in Balance, Property Taxes, Court of Chancery Fees, Grants, and Civil Traffic Penalties. The combined Water/Wastewater Fund Budget Balance is projected to decrease by $29,649 to $1,238,302. This is due to adjusting revenues to reflect actual results. The Electric Fund Budget Balance will also decrease by $14,000 to $3,916,880. The decrease in fund balance reflects an increase cost in the Administration budget due to electric power contract negotiations.

"Managing to the Budget" continues to be successful. The City Manager and Finance Director continue to monitor budgets closely. Operating expenditures that exceed budget line items are not being approved without internal budget amendments being done first. By internal budget amendments, we mean moving budgeted funds from one account to another within the department's budget in accordance with the budget policy. If internal budget amendments cannot cover the additional expense, then inter-departmental transfers are considered. Finally, if the increase is critical enough, the City Manager and Finance Director will propose amendments through this report.

As would be expected, there are variances, both negative and positive, to our current budget. It is important to note that a conservative approach was used in determining these numbers. In general, negative impacts were over-compensated while positive impacts were under-compensated.

It should be noted that overall it will be necessary to increase gasoline expense budgets to reflect actual expenses throughout the City's department budgets. Gasoline budgets have not been adjusted at this time as Department Directors have been instructed to conserve and find the additional funds in their budgets. We will be making these revisions to the Fiscal Year 2006 Revised Budget presented with the Proposed Fiscal Year 2007 Budget. We estimate the additional gasoline budget needed is approximately $90,000. Allocated by fund, this involves additional expense to the General Fund of $67,000, the Water/Wastewater Fund of $11,000, and the Electric Fund of $12,000.

The more notable revisions are explained in general below. Attached are the actual mid-year reports and footnotes that provide additional detail for your consideration. If acceptable, formal budget amendments will be placed on the City Council's next agenda. This will enable us to fund these items with a legal budget appropriation.

- Fines and Police revenues were adjusted upward by $85,000 to reflect actual revenue streams.
- Property Tax revenues adjusted upward $169,967 to reflect actual revenue streams.
- Court of Chancery Court Fees were revised upward $160,000 to reflect actual revenue.

- Recreation grants were revised upward $300,000 to reflect actual receipts. There is a corresponding increase in the transfer to parkland recreation reserve.

- Transfer from Civil Traffic Penalties revenue has been adjusted up $230,515 to reflect current revenue streams.

- In general, departments in the General Fund were able to maintain their budgeted expense levels. There is a transfer of salaries from Customer Services to the City Manager. This reflects the reorganization which moved the Senior City Administrator and Administrative Assistant ($152,599 salary and benefits) to the City Manager's budget. The Tax Assessor budget was increased to reflect additional contractual services costs for assessment assistance. There are decreases in the Inspections and Information Technology budgets that reflect staffing vacancies.

- Because of increases in fund balance, we have increased the transfers to the Post Retirement Benefits Reserve ($100,000) and the Parkland/Recreation Reserve ($450,000). NOTES: The Post Retirement Benefits Reserve has been re-titled to OPEB (Other Post Employee Benefits) Reserve. This change has been made to be consistent with the Governmental Accounting Standards Board. The Parkland/Recreation Reserve Transfer is actually being increased $809,850 (Sale of Land - $59,850; Recreation Grant - $300,000; and $450,000 due to increased fund balance.)

- Wastewater Fees are being projected downward overall by $545,253. Impact Fee revenue is adjusted upward $255,000 to reflect current revenue. At this time, our Kent County fee expenses are projected to come in as budgeted, but our Wastewater Adjustment deficit is increasing. The fund's minimum reserve balance is maintained.

- At this time, Electric revenues are on target. Additional monies have been budgeted in Administration to cover the additional legal fees. The Duke Contract Revenue was $2.1 million this year and will be transferred into a rate stabilization reserve. This fund meets its minimum reserve balance requirement.

General Fund Highlights

Receipts:

1. Fines and Police Revenue – Adjusted upward to correct revenue estimate and reflect current revenue streams.

2. Property Taxes – Increased based on a higher level of property tax receipts than budgeted.

3. Court of Chancery Fees – Increased to reflect actual revenue streams.

4. Recreation grants – Adjusted to reflect actual receipts.

5. Transfer from Civil Traffic Penalties – Adjusted to reflect actual revenue streams.

Expenditures:

1. Tax Assessor– Increased to reflect expenditures for contractual services.

2. Planning – No net change in budget, but a request for re-budgeting of $8,000 from 10-11 Salaries to 30-29 Consulting Fees. This was consulting work needed as a result of the vacant Planning Director position.

3. Inspections – Decreased to reflect staff vacancies.

4. Streets – Increased to reflect lease payment incorrectly budgeted in Water Construction. There is a corresponding decrease in the Water Fund.

5. City Manager – Increased to reflect relocation of Senior City Administrator and Administrative Assistant from Customer Services to the City Manager's budget.

6. Information Technology – Revisions made to vacancies and consulting fees due to vacancies.

7. Customer Services – Reduction to reflect staff vacancies and the transfer of Senior City Administrator and Administrative Assistant to City Manager's budget.

8. Mayor – Increased at the request of the Mayor for an advertising campaign for home ownership.

9. Transfer to Parkland Reserve

10. Transfer to Post Retirement Benefits Fund

Notes:

Recreation Center Funding Plan

Parkland Reserve Current Balance	$1,700,000
Dover Downs Contribution	50,000
Kent County Contribution	300,000
Balance	$2,050,000
Remaining requirement	$ 850,000

Recommended Funding Plan

FY 2006	
Transfer from fund Balance	$ 450,000
FY 2007	
State of DE Payment in Lieu of Taxes and Private Funding	400,000
Total	$ 850,000

At this time the Finance Director does not recommend soliciting proposals for loans.

Wastewater Fund Highlights

Revenues:

1. Water Fees – Increased based on year-to-date data.

2. Water Fees – Decreased based on year-to-date data and additional budget corrections.

3. Impact Fees – Increased based on additional construction.

Expenses:

We are not recommending any revisions to the Water/Wastewater Fund Expenses at this time.

Water/Wastewater Improvement & Extension Fund Highlights

Revenues:

We are not recommending a change at this time as revenues appear to be on target.

Expenses:

Water Construction – Decreased to reflect lease payment incorrectly budgeted in Water Construction. There is a corresponding increase in the Streets budget.

Electric Revenue Fund Highlights

Revenues:

1. Sales to Customers – No change at this time as revenues appear to be on target.

2. Duke Contract Revenue – Has been received and budgeted.

3. Miscellaneous Revenue – Increased to reflect current revenue streams.

Expenses:

1. Purchased Power - DLD – No change at this time as expenses appear to be on target.

2. Administration – Increased to reflect increased consulting fees associated with the electric power contract negotiations.

Electric Improvement and Extension Fund Highlights

Revenues:

We are not recommending a change at this time as revenues appear to be on target.

Expenses:

Transmission and Distribution – Increased for expense associated with new construction developments.

MEMORANDUM

TO: City Council

FROM: Tony DePrima

DATE: March 3, 2006

SUBJECT: FY 2006 Budget Replacement Sheets

Attached please find the sample Fiscal Year 2005-06 budget replacement sheets reflecting the proposed March 13, 2006, mid-year review budget amendments. These were prepared for your review.

Please note the following items on each sheet: (1) the actual page number from the Fiscal Year 2005-06 Final Budget is referenced in the top left corner; (2) the effective date of March 13, 2006, is shown in the top right corner; (3) Additions/(Reductions) are reflected in the 5th column; and (4) Adjusted Budget amounts are shown in the last column.

Should you have any questions, please do not hesitate to contact me. Thank you.

AJD:jaa

Attachments

CITY OF DOVER
SOURCE AND USE OF FUNDS SUMMARY
FISCAL YEAR 2005/06

(page 52 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

Department	110 General	412/417 Water/Wastewater	480/487 Electric	Various Sp Fnd/Grant	TOTAL
CITY CLERK	361,757	-	-	-	361,757
COUNCIL	127,754	-	-	-	127,754
TAX ASSESSOR	192,118	-	-	-	192,118
FIRE	969,254	-	-	-	969,254
GROUNDS MAINTENANCE	1,045,638	-	-	-	1,045,638
LIBRARY	1,010,851	-	-	-	1,010,851
RECREATION	691,006	-	-	-	691,006
PLANNING	256,846	-	-	-	256,846
INSPECTION	962,515	-	-	-	962,515
POLICE	11,223,275	-	-	-	11,223,275
STREETS	1,330,406	-	-	-	1,330,406
SANITATION	2,331,511	-	-	-	2,331,511
CITY MANAGER	614,804	-	-	-	614,804
INFORMATION TECHNOLOGY	970,979	-	-	-	970,979
FINANCE	677,994	-	-	-	677,994
PUBLIC WORKS - ADMINISTRATION	321,002	-	-	-	321,002
FACILITIES MANAGEMENT	944,818	-	-	-	944,818
PUBLIC WORKS - ENGINEERING & INSPECTION	298,451	-	-	-	298,451
CENTRAL SERVICES	876,287	-	-	-	876,287
FLEET MAINTENANCE	656,947	-	-	-	656,947
CUSTOMER SERVICES	955,706	-	-	-	955,706
HUMAN RESOURCES	325,114	-	-	-	325,114
MAYOR	114,239	-	-	-	114,239
PUBLIC WORKS - CONSTRUCTION	-	616,571	-	-	616,571
WATER MANAGEMENT	-	2,487,104	-	-	2,487,104
WATER TREATMENT PLANT	-	684,662	-	-	684,662
WASTEWATER MANAGEMENT	-	3,274,368	-	-	3,274,368
WATER - METER READING	-	56,816	-	-	56,816
ELECTRIC TRANSMISSION AND DISTRIBUTION	-	-	4,762,754	-	4,762,754
ELECTRIC ENGINEERING	-	-	5,747,094	-	5,747,094
ELECTRIC ADMINISTRATION	-	-	708,246	-	708,246
ELECTRIC - METER READING	-	-	298,703	-	298,703
COMMUNITY DEVELOPMENT	-	-	-	310,202	310,202
WEED AND SEED	-	-	-	50,000	50,000
DELAWARE PREVENTION NETWORK	-	-	-	70,000	70,000
DEPARTMENT SUBTOTAL	**27,259,272**	**7,119,521**	**11,516,797**	**430,202**	**46,325,792**
DIRECT EXPENSE					
DEBT SERVICE	435,247	1,604,166	2,640,257	-	4,679,670
RETIREE HEALTH CARE	732,555	142,983	527,487	-	1,403,025
IT EMERGENCY PREPAREDNESS PLAN	100,000	-	-	-	100,000
HOMELAND SECURITY GRANT	213,581	-	-	-	213,581
INTRAFUND SERVICE FEES	-	1,101,076	3,998,495	-	5,099,571
INTEREST ON DEPOSIT	-	-	25,000	-	25,000
UTILITY TAX	-	-	1,245,946	-	1,245,946
PURCHASE POWER FROM DUKE	-	-	42,636,070	-	42,636,070
POWER COST ADJUSTMENT	-	-	-		-
INSURANCE	465,980	-	-	-	465,980
WORKERS COMPENSATION	-	-	-	543,000	543,000
HEALTH INSURANCE	-	-	-	-	-
MUNICIPAL STREET AID	-	-	-	659,704	659,704
TRANSPORTATION ENHANCEMENT GRANTS	-	-	-	-	-
COMMUNITY TRANSPORTATION IMP FUND	-	-	-	909,075	
KENT COUNTY SEWER	-	3,834,000	-	-	3,834,000
DIRECT EXPENSE SUBTOTAL	**1,947,363**	**6,682,225**	**51,073,255**	**2,111,779**	**61,814,622**
TRANSFER TO:					
GENERAL FUND	-	535,785	5,716,956	-	6,252,741
CONTINGENCY FUND	-	-	-	-	-
PARKLAND/RECREATION RESERVE	1,143,593	-	-	-	1,143,593
ELECTRIC IMPROVEMENT & EXTENSION	-	-	2,829,840	-	2,829,840
DEPRECIATION RESERVE	-	-	-	-	-
FUTURE CAPACITY	-	-	-	-	-
STREET LIGHTS	533,000	-	-	-	533,000
WATER IMPROVEMENT & EXTENSION	-	693,525	-	-	693,525
WASTEWATER IMPROVEMENT & EXTENSION	-	389,642	-	-	389,642
CAPITAL ASSET RESERVE	150,000	600,000	-	-	750,000
IMPACT FEE RESERVE	-	-	-	-	-
ALLOWANCE FOR UNCOLLECTIBLES	10,000	-	125,000	-	135,000
INVENTORY RESERVE	-	-	-	-	-
OPEB RESERVE	250,000	50,000	100,000	-	400,000
RATE STABILIZATION RESERVE	-	-	2,163,830	-	2,163,830
TRANSFER SUBTOTAL	**2,086,593**	**2,268,952**	**10,935,626**	**-**	**15,291,171**
CURRENT YEAR BALANCE	**3,218,431**	**1,362,703**	**4,720,505**	**1,554,740**	**10,856,379**
TOTAL	**34,511,659**	**17,433,401**	**78,246,183**	**4,096,721**	**134,287,964**
INTRA FUND TRANSFERS					
Fund Balance	(3,218,431)	(1,362,703)	(4,720,505)	(1,554,740)	(10,856,379)
Intra Fund Service Fees	-	(1,101,076)	(3,998,495)	-	(5,099,571)
Transfer to General Fund	-	(535,785)	(5,716,956)	(792,000)	(7,044,741)
Transfer to Improvement and Extension	-	(1,083,167)	(2,829,840)		(3,913,007)
Community Transportation Enh Grant	-	-	-	(250,000)	(250,000)
Workers Compensation Fund	-	-	-	(543,000)	(543,000)
SUBTOTAL INTRA FUND TRANSFERS	-	(2,720,028)	(12,545,291)	(1,585,000)	(16,850,319)
OPERATING EXPENSE	**31,293,228**	**13,350,670**	**60,980,387**	**956,981**	**106,581,266**

GENERAL FUND

GENERAL FUND
CASH RECEIPT SUMMARY

(page 63 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE	2,478,863	2,776,047	2,594,353	3,223,548	-	3,223,548
FINES AND POLICE REVENUE	**571,020**	**728,020**	**728,020**	**728,020**	**85,000**	**813,020**
911 FEE	64,000	64,000	64,000	64,000	-	64,000
INTEREST TRANSFERS AND EARNINGS	150,000	150,000	150,000	150,000	-	150,000
LIBRARY REVENUES-GENERAL	33,700	45,200	46,450	46,450	-	46,450
KENT COUNTY BOOK REIMBURSEMENT	**297,000**	**297,000**	**375,000**	**375,000**	**7,000**	**382,000**
BUSINESS LICENSES	**1,214,793**	**1,250,000**	**1,275,000**	**1,275,000**	**34,128**	**1,309,128**
PERMITS AND OTHER LICENSES	**1,040,580**	**858,300**	**871,400**	**871,400**	**50,702**	**922,102**
MISCELLANEOUS CHARGES	**75,850**	**45,219**	**44,650**	**44,650**	**25,000**	**69,650**
POLICE EXTRA DUTY	**377,720**	**377,720**	**377,720**	**377,720**	**(77,032)**	**300,688**
PROPERTY TAXES	**7,396,454**	**7,372,918**	**8,161,808**	**8,585,623**	**169,967**	**8,755,590**
RECREATION REVENUE	92,700	92,700	95,500	95,500	-	95,500
FRANCHISE FEE	**360,000**	**360,000**	**360,000**	**360,000**	**49,748**	**409,748**
TRANSFER TAX	1,400,000	2,400,000	2,400,000	2,400,000	-	2,400,000
TRASH FEES	950,000	902,000	1,074,560	1,074,560	-	1,074,560
DSWA TRASH FEE REBATE	162,000	175,583	176,000	167,000	-	167,000
RENT REVENUE - GARRISON FARM	28,213	28,213	28,213	28,213	-	28,213
COURT OF CHANCERY FEES	**480,000**	**520,000**	**540,000**	**540,000**	**160,000**	**700,000**
INTERNET REVENUE	26,460	20,000	20,000	20,000	-	20,000
SALE OF ASSETS	**-**	**-**	**-**	**-**	**59,850**	**59,850**
INTRAFUND SERVICE RECEIPTS WATER/WASTEWATER	1,025,270	997,653	1,101,076	1,101,076	-	1,101,076
INTRAFUND SERVICE RECEIPTS ELECTRIC	3,873,593	3,772,225	3,998,495	3,998,495	-	3,998,495
GRANTS:				-	-	-
POLICE RELATED	180,000	172,000	160,000	160,000	-	160,000
STATE GRANT - TRAIL MAINTENANCE	-	1,200	-	-	-	-
CAPITAL SCHOOL DISTRICT REVENUE				-	-	-
RECREATION GRANTS	**130,000**	**20,000**	**-**	**-**	**300,000**	**300,000**
INSURANCE FIRE SAFETY GRANT	**-**	**-**	**-**	**-**	**4,500**	**4,500**
MISC GRANT REVENUE	-	13,000	100,000	100,000	-	100,000
HOMELAND SECURITY GRANT				213,581	-	213,581
SALE OF LAND	-	16,750	-	-	-	-
TRANSFERS FROM:				-	-	-
MUNICIPAL STREET AID	780,000	792,000	792,000	659,704	-	659,704
CIVIL TRAFFIC PENALTIES	**800,000**	**300,000**	**500,000**	**500,000**	**230,515**	**730,515**
WATER/WASTEWATER	848,016	848,016	535,785	535,785	-	535,785
ELECTRIC	5,463,008	5,463,008	5,716,956	5,716,956	-	5,716,956
GENERAL CONTINGENCY	250,000	250,000	-	-	-	-
PARKLAND RESERVE	-	-	-	-	-	-
WEYANDT HALL SALE	-	-	-	-	-	-
CAPITAL ASSET RESERVE	-	-	-	-	-	-
						-
FUND TOTALS	**30,549,240**	**31,108,772**	**32,286,986**	**33,412,281**	**1,099,378**	**34,511,659**

GENERAL FUND
EXPENSE SUMMARY

(page 64 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
DEPARTMENT EXPENSES:						
CITY CLERK	366,307	340,307	361,757	361,757		361,757
COUNCIL	148,387	141,837	127,754	127,754		127,754
TAX ASSESSOR	**251,212**	**293,249**	**168,400**	**168,400**	**23,718**	**192,118**
FIRE	924,434	925,334	969,254	969,254		969,254
GROUNDS MAINTENANCE	991,020	1,004,170	1,045,638	1,045,638		1,045,638
LIBRARY	953,388	900,876	1,010,851	1,010,851		1,010,851
RECREATION	705,948	688,116	645,406	691,006		691,006
PLANNING	228,391	201,142	256,846	256,846		256,846
INSPECTIONS	**953,251**	**931,262**	**1,022,441**	**1,022,441**	**(59,926)**	**962,515**
POLICE	9,865,086	9,889,125	10,757,794	10,770,995		10,770,995
POLICE EXTRA DUTY	452,280	452,280	452,280	452,280		452,280
STREETS	**1,234,130**	**1,232,177**	**1,301,050**	**1,305,412**	**24,994**	**1,330,406**
SANITATION	1,992,928	1,992,611	2,335,873	2,331,511		2,331,511
CITY MANAGER	**435,772**	**371,952**	**462,205**	**462,205**	**152,599**	**614,804**
INFORMATION TECHNOLOGY	**889,017**	**835,000**	**962,192**	**998,842**	**(27,863)**	**970,979**
FINANCE	648,362	613,070	677,994	677,994		677,994
PUBLIC WORKS - ADMINISTRATION	302,373	303,833	321,002	321,002		321,002
FACILITIES MANAGEMENT	1,082,642	1,076,650	944,818	944,818		944,818
PUBLIC WORKS - ENGINEERING	256,686	255,624	298,451	298,451		298,451
CENTRAL SERVICES	788,146	773,141	876,287	876,287		876,287
FLEET MAINTENANCE	614,578	616,218	656,947	656,947		656,947
CUSTOMER SERVICES	**1,059,118**	**1,084,075**	**1,119,930**	**1,119,930**	**(164,224)**	**955,706**
HUMAN RESOURCES	327,208	290,074	325,114	325,114		325,114
MAYOR	**102,568**	**106,684**	**109,239**	**109,239**	**5,000**	**114,239**
DEPARTMENT SUBTOTALS	**25,573,232**	**25,318,807**	**27,209,523**	**27,304,974**	**(45,702)**	**27,259,272**
DEBT SERVICE	440,372	440,372	435,247	435,247		435,247
BOND ISSUANCE COSTS	-	-	-	-		-
BOND PROCEEDS	-	-	-	-		-
PAYMENTS TO BOND AGENT	-	-	-	-		-
TRANSFER TO OPEB RESERVE	**600,000**	**600,000**	**150,000**	**150,000**	**100,000**	**250,000**
TRANSFER TO WORKERS COMP	-	16,000	-	-		-
TRANSFER FROM DCA/MAS FUND	-	-	-	-		-
TRANSFER TO WEED & SEED FUND	-	-	-	-		-
TRANSFER TO CONTINGENCY	-	-	34,000	-		-
TRANSFER TO CAPITAL ASSET RESERVE			150,000	150,000		150,000
DCA/MSA EXPENSE	-	-	-	-		-
INSURANCE	574,643	574,643	465,980	465,980		465,980
RETIREES HEALTH CARE	646,627	646,627	732,555	732,555		732,555
STREET LIGHTS	460,000	533,000	533,000	533,000		533,000
IT EMERGENCY PREPAREDNESS PLAN	-	-	100,000	100,000		100,000
HOMELAND SECURITY GRANT				213,581		213,581
TRANSFER TO PARKLAND/RECREATION RESERVE	**-**	**374,970**	**-**	**333,743**	**809,850**	**1,143,593**
UNCOLLECTIBLES - TRASH & OTHER	-	10,000	10,000	10,000		10,000
TRANSFER TO INVENTORY RESERVE	-	-	-	-		-
INVENTORY WRITE OFFS	-	-	-	-		-
CURRENT YEAR BALANCE	**2,254,366**	**2,594,353**	**2,466,681**	**2,983,201**	**235,230**	**3,218,431**
OTHER EXPENSES SUBTOTALS	**4,976,008**	**5,789,965**	**5,077,463**	**6,107,307**	**1,145,080**	**7,252,387**
FUND TOTALS	**30,549,240**	**31,108,772**	**32,286,986**	**33,412,281**	**1,099,378**	**34,511,659**

MAYOR
110-3200-519

(page 244 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	SALARIES	45,124	45,124	45,124	45,124		45,124
10 - 14	FICA TAXES	3,506	3,506	3,330	3,330		3,330
10 - 15	HEALTH INSURANCE	-	8,325	7,516	7,516		7,516
10 - 16	L I D INSURANCE	281	281	-	-		-
10 - 17	WORKERS COMPENSATION	235	235	239	239		239
	PERSONNEL COSTS	**49,146**	**57,471**	**56,209**	**56,209**	**-**	**56,209**
20 - 22	OFFICE SUPPLIES	500	75	100	100		100
20 - 23	PRINTING AND DUPLICATING	600	500	765	765		765
20 - 26	PHOTOGRAPHIC	200	388	50	50		50
20 - 38	COMPUTER HARDWARE	3,000	2,340	215	215		215
	MATERIALS & SUPPLIES	**4,300**	**3,303**	**1,130**	**1,130**	**-**	**1,130**
30 - 21	TELEPHONE/FAX	1,320	1,000	1,000	1,000		1,000
30 - 25	**ADVERTISEMENT**	**-**	**-**	**-**	**-**	**5,000**	**5,000**
30 - 27	SUBSCRIPTIONS AND DUES	156	210	200	375		375
30 - 28	TRAINING/CONF/FOOD/TRAVEL	2,000	2,600	2,600	2,600		2,600
30 - 31	CONTRACTUAL SERVICES	-	-	-	71		71
30 - 35	COMMUNITY RELATIONS EXP	6,700	6,700	6,700	6,629		6,629
30 - 37	OTHER EXPENSES	5,000	2,000	5,000	5,000		5,000
30 - 62	GASOLINE	744	200	200	200		200
30 - 63	AUTO REPAIRS/MAINTENANCE	202	200	200	200		200
30 - 91	ECONOMIC DEVELOPMENT	33,000	33,000	36,000	35,825		35,825
	ADMINISTRATIVE EXPENDITURES	**49,122**	**45,910**	**51,900**	**51,900**	**5,000**	**56,900**
	TOTAL EXPENDITURES	**102,568**	**106,684**	**109,239**	**109,239**	**5,000**	**114,239**
	REVENUES:						
	GENERAL FUND	102,568	106,684	109,239	109,239	5,000	114,239

CITY MANAGER
110-2100-515

(page 255 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	**SALARIES**	**173,716**	**163,640**	**181,908**	**181,908**	**107,863**	**289,771**
10 - 14	**FICA TAXES**	**12,767**	**12,340**	**12,902**	**12,902**	**8,661**	**21,563**
10 - 15	**HEALTH INSURANCE**	**15,181**	**13,341**	**19,078**	**19,078**	**10,738**	**29,816**
10 - 16	**L I D INSURANCE**	**932**	**993**	**1,037**	**1,037**	**771**	**1,808**
10 - 17	**WORKERS COMPENSATION**	**903**	**851**	**964**	**964**	**574**	**1,538**
10 - 18	**EDUCATIONAL ASSISTANCE**	**1,900**	**-**	**-**	**-**		**-**
10 - 19	**PENSION**	**16,653**	**20,391**	**25,311**	**25,311**	**23,992**	**49,303**
	PERSONNEL COSTS	**222,052**	**211,556**	**241,200**	**241,200**	**152,599**	**393,799**
20 - 21	FURNITURE/FIXTURES	-	-	-	88		88
20 - 22	OFFICE SUPPLIES	300	300	300	300		300
20 - 23	PRINTING AND DUPLICATING	2,860	2,580	1,580	1,492		1,492
20 - 31	BOOKS	200	200	200	200		200
20 - 37	COMPUTER SOFTWARE	-	520	-	-		-
20 - 38	COMPUTER HARDWARE	7,200	3,600	3,000	3,000		3,000
	MATERIALS & SUPPLIES	**10,560**	**7,200**	**5,080**	**5,080**	**-**	**5,080**
30 - 21	TELEPHONE/FAX	1,440	1,440	1,470	1,470		1,470
30 - 27	SUBSCRIPTIONS AND DUES	1,470	1,463	1,555	1,555		1,555
30 - 28	TRAINING/CONF/FOOD/TRAVEL	4,500	6,322	6,370	6,370		6,370
30 - 31	CONTRACTUAL SERVICES	85,000	48,200	123,200	123,200		123,200
30 - 32	LEGAL EXPENSES	79,600	67,600	80,000	80,000		80,000
30 - 35	COMMUNITY RELATIONS EXP	8,000	73	-	-		-
30 - 61	OFF EQUIP/REPAIRS & MAINT	300	2,381	2,730	2,730		2,730
30 - 62	GASOLINE	400	600	600	600		600
30 - 63	AUTO REPAIRS/MAINTENANCE	300	-	-	-		-
30 - 68	RADIO EQUIPMENT/LEASE	500	500	-	-		-
	ADMINISTRATIVE EXPENDITURES	**181,510**	**128,579**	**215,925**	**215,925**	**-**	**215,925**
40 - 21	OFFICE EQUIP - PURCHASE	650	-	-	-		-
40 - 22	AUTOMOBILES - PURCHASE	21,000	24,617	-	-		-
	CAPITAL OUTLAY	**21,650**	**24,617**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**435,772**	**371,952**	**462,205**	**462,205**	**152,599**	**614,804**
	REVENUES:						
	GENERAL FUND	435,772	371,952	462,205	462,205	152,599	614,804

CUSTOMER SERVICES
110-2900-529

(page 260 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	**SALARIES**	**597,221**	**592,363**	**636,210**	**636,210**	**(114,557)**	**521,653**
10 - 12	**OVERTIME**	**1,800**	**400**	**1,800**	**1,800**	**(1,700)**	**100**
10 - 13	**TEMPORARY HELP**	**-**	**4,858**	**-**	**-**	**5,200**	**5,200**
10 - 14	**FICA TAXES**	**45,860**	**45,860**	**48,823**	**48,823**	**(9,078)**	**39,745**
10 - 15	**HEALTH INSURANCE**	**95,615**	**94,000**	**110,698**	**110,698**	**(14,562)**	**96,136**
10 - 16	**L I D INSURANCE**	**3,086**	**2,859**	**3,235**	**3,235**	**(86)**	**3,149**
10 - 17	**WORKERS COMPENSATION**	**3,137**	**3,108**	**3,404**	**3,404**	**(483)**	**2,921**
10 - 18	EDUCATIONAL ASSISTANCE	1,000	1,000	1,200	1,200		1,200
10 - 19	**PENSION**	**98,337**	**99,731**	**122,906**	**122,906**	**(31,458)**	**91,448**
	PERSONNEL COSTS	**846,056**	**844,179**	**928,276**	**928,276**	**(166,724)**	**761,552**
20 - 21	FURNITURE/FIXTURES	796	690	1,300	1,325		1,325
20 - 22	OFFICE SUPPLIES	16,927	13,000	13,500	13,475		13,475
20 - 23	PRINTING AND DUPLICATING	27,135	27,220	27,080	27,080		27,080
20 - 28	MEDICAL SUP & PHYSICALS	50	50	50	50		50
20 - 31	BOOKS	250	300	300	300		300
20 - 37	COMPUTER SOFTWARE	200	95	200	200		200
20 - 38	COMPUTER HARDWARE	16,180	10,527	12,200	12,200		12,200
20 - 46	CITY BLDG MAINT SUPPLIES	1,800	1,400	1,450	1,450		1,450
	MATERIALS & SUPPLIES	**63,338**	**53,282**	**56,080**	**56,080**	**-**	**56,080**
30 - 21	TELEPHONE/FAX	7,000	7,000	7,210	7,210		7,210
30 - 22	POSTAGE	50	50	50	50		50
30 - 27	SUBSCRIPTIONS AND DUES	360	400	415	415		415
30 - 28	TRAINING/CONF/FOOD/TRAVEL	5,500	5,500	5,500	5,500		5,500
30 - 31	CONTRACTUAL SERVICES	50,201	96,201	99,410	99,410		99,410
30 - 32	LEGAL EXPENSES	1,500	-	1,500	1,500		1,500
30 - 44	**AGENCY BILLING-TEMP HELP**	**-**	**-**	**-**	**-**	**2,500**	**2,500**
30 - 61	OFF EQUIP/REPAIRS & MAINT	17,463	17,463	21,489	21,489		21,489
	ADMINISTRATIVE EXPENDITURES	**82,074**	**126,614**	**135,574**	**135,574**	**2,500**	**138,074**
40 - 25	OTHER EQUIP - PURCHASE	67,650	60,000	-	-		-
	CAPITAL OUTLAY	**67,650**	**60,000**	**-**	**-**	**-**	**-**
	TOTAL EXPENDITURES	**1,059,118**	**1,084,075**	**1,119,930**	**1,119,930**	**(164,224)**	**955,706**
	REVENUES:						
	GENERAL FUND	1,059,118	1,084,075	1,119,930	1,119,930	(164,224)	955,706

INFORMATION TECHNOLOGY DEPARTMENT
110-2200-516

(page 290 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	**SALARIES**	**356,346**	**333,969**	**371,221**	**371,221**	**(12,191)**	**359,030**
10 - 14	**FICA TAXES**	**25,836**	**25,836**	**27,859**	**27,859**	**(1,421)**	**26,438**
10 - 15	**HEALTH INSURANCE**	**62,472**	**62,472**	**72,164**	**72,164**	**(5,123)**	**67,041**
10 - 16	**L I D INSURANCE**	**2,145**	**2,145**	**1,960**	**1,960**	**487**	**2,447**
10 - 17	**WORKERS COMPENSATION**	**1,827**	**1,827**	**1,968**	**1,968**	**(66)**	**1,902**
10 - 18	EDUCATIONAL ASSISTANCE	700	700	500	500		500
10 - 19	**PENSION**	**54,253**	**54,253**	**65,978**	**65,978**	**(14,511)**	**51,467**
	PERSONNEL COSTS	**503,579**	**481,202**	**541,650**	**541,650**	**(32,825)**	**508,825**
20 - 21	**FURNITURE/FIXTURES**	**2,370**	**2,370**	**1,159**	**1,159**	**(759)**	**400**
20 - 22	**OFFICE SUPPLIES**	**1,420**	**1,420**	**1,464**	**1,464**	**(210)**	**1,254**
20 - 23	PRINTING AND DUPLICATING	25	25	-	-		-
20 - 31	**BOOKS**	**286**	**286**	**295**	**295**	**(95)**	**200**
20 - 34	DATA PROCESSING SUPPLIES	5,332	4,000	4,140	3,993		3,993
20 - 37	COMPUTER SOFTWARE	14,065	14,065	19,185	19,185		19,185
20 - 38	**COMPUTER HARDWARE**	**19,449**	**15,000**	**8,499**	**8,646**	**129**	**8,775**
	MATERIALS & SUPPLIES	**42,947**	**37,166**	**34,742**	**34,742**	**(935)**	**33,807**
30 - 21	TELEPHONE/FAX	3,485	3,485	4,570	4,570		4,570
30 - 22	POSTAGE	50	50	50	50		50
30 - 25	ADVERTISEMENT	1,000	-	-	-		-
30 - 27	SUBSCRIPTIONS AND DUES	1,676	1,676	1,375	1,375		1,375
30 - 28	**TRAINING/CONF/FOOD/TRAVEL**	**37,899**	**12,000**	**12,500**	**12,500**	**(1,600)**	**10,900**
30 - 29	**CONSULTING FEES**	**60,500**	**53,500**	**-**	**44,638**	**1,012**	**45,650**
30 - 31	CONTRACTUAL SERVICES	20,737	20,737	14,689	14,689		14,689
30 - 39	IN-HOUSE TRAINING	8,000	10,010	11,140	11,140		11,140
30 - 61	OFF EQUIP/REPAIRS & MAINT	151,569	151,569	172,311	164,323		164,323
30 - 62	GASOLINE	50	80	85	85		85
	ADMINISTRATIVE EXPENDITURES	**284,966**	**253,107**	**216,720**	**253,370**	**(588)**	**252,782**
40 - 25	OTHER EQUIP – PURCHASE	-	-	160,080	160,080		160,080
40 - 27	**COMPUTER SOFTWARE/CAPITAL**	**38,600**	**46,923**	**-**	**-**	**6,485**	**6,485**
40 - 28	COMPUTER HARDWARE/CAPITAL	18,925	16,602	9,000	9,000		9,000
	CAPITAL OUTLAY	**57,525**	**63,525**	**169,080**	**169,080**	**6,485**	**175,565**
	TOTAL EXPENDITURES	**889,017**	**835,000**	**962,192**	**998,842**	**(27,863)**	**970,979**
	REVENUES:						
	GENERAL FUND	889,017	835,000	962,192	998,842	(27,863)	970,979

PLANNING
110-1600-533

(page 309 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	**SALARIES**	**128,471**	**121,100**	**152,911**	**152,911**	**(8,000)**	**144,911**
10 - 14	FICA TAXES	9,808	9,300	11,678	11,678		11,678
10 - 15	HEALTH INSURANCE	21,385	14,600	25,434	25,434		25,434
10 - 16	L I D INSURANCE	686	500	544	544		544
10 - 17	WORKERS COMPENSATION	905	870	1,229	1,229		1,229
10 - 19	PENSION	20,981	14,250	22,480	22,480		22,480
	PERSONNEL COSTS	**182,236**	**160,620**	**214,276**	**214,276**	**(8,000)**	**206,276**
20 - 21	FURNITURE/FIXTURES	1,200	1,200	825	825		825
20 - 22	OFFICE SUPPLIES	1,050	1,050	875	875		875
20 - 23	PRINTING AND DUPLICATING	4,600	3,000	4,300	4,300		4,300
20 - 24	PHOTOGRAPHIC	450	350	100	100		100
20 - 31	BOOKS	375	375	875	875		875
20 - 33	SMALL TOOLS	25	25	25	25		25
20 - 37	COMPUTER SOFTWARE	2,560	2,560	1,810	1,810		1,810
20 - 38	COMPUTER HARDWARE	3,000	2,267	3,000	3,000		3,000
	MATERIALS & SUPPLIES	**13,260**	**10,827**	**11,810**	**11,810**	**-**	**11,810**
30 - 25	ADVERTISEMENT	1,000	1,000	1,300	1,300		1,300
30 - 27	SUBSCRIPTIONS AND DUES	1,795	1,795	2,160	2,160		2,160
30 - 28	TRAINING/CONF/FOOD/TRAVEL	6,400	6,400	6,800	6,800		6,800
30 - 29	**CONSULTING FEES**	**4,000**	**4,000**	**-**	**-**	**8,000**	**8,000**
30 - 31	CONTRACTUAL SERVICES	3,500	3,500	3,500	3,500		3,500
30 - 37	OTHER EXPENSES	16,200	13,000	16,200	16,200		16,200
30 - 61	OFF EQUIP/REPAIRS & MAINT	-	-	800	800		800
	ADMINISTRATIVE EXPENDITURES	**32,895**	**29,695**	**30,760**	**30,760**	**8,000**	**38,760**
	TOTAL EXPENDITURES	**228,391**	**201,142**	**256,846**	**256,846**	**-**	**256,846**
	REVENUES:						
	GENERAL FUND	228,391	201,142	256,846	256,846	-	256,846

INSPECTIONS
110-1600-534

(page 310 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	**SALARIES**	**576,720**	**576,720**	**619,469**	**619,469**	**(51,355)**	**568,114**
10 - 12	**OVERTIME**	**1,600**	**1,600**	**1,700**	**1,700**	**11,000**	**12,700**
10 - 13	TEMPORARY HELP	7,272	7,272	-	-		-
10 - 14	FICA TAXES	44,650	44,650	47,077	47,077		47,077
10 - 15	**HEALTH INSURANCE**	**91,852**	**91,852**	**112,483**	**112,483**	**(14,006)**	**98,477**
10 - 16	L I D INSURANCE	2,199	2,199	2,804	2,804		2,804
10 - 17	WORKERS COMPENSATION	4,698	4,698	5,152	5,152		5,152
10 - 18	EDUCATIONAL ASSISTANCE	2,400	-	-	-		-
10 - 19	**PENSION**	**90,429**	**90,429**	**109,406**	**109,406**	**(10,065)**	**99,341**
	PERSONNEL COSTS	**821,820**	**819,420**	**898,091**	**898,091**	**(64,426)**	**833,665**
20 - 21	FURNITURE/FIXTURES	5,200	5,200	2,600	2,600		2,600
20 - 22	OFFICE SUPPLIES	3,900	3,900	4,700	4,200		4,200
20 - 23	PRINTING AND DUPLICATING	7,300	7,500	7,050	7,050		7,050
20 - 24	PHOTOGRAPHIC	1,500	1,500	1,450	1,450		1,450
20 - 26	PROGRAM EXPENSES/SUPPLIES	25,700	10,700	18,520	19,020		19,020
20 - 29	UNIFORMS/UNIFORM ALLOW	2,700	2,700	3,000	3,000		3,000
20 - 31	BOOKS	1,500	1,500	2,050	2,050		2,050
20 - 32	**SECURITY/SAFETY MATERIALS**	**4,380**	**4,380**	**3,520**	**3,520**	**4,500**	**8,020**
20 - 33	SMALL TOOLS	400	400	350	350		350
20 - 37	COMPUTER SOFTWARE	500	500	1,775	1,775		1,775
20 - 38	COMPUTER HARDWARE	15,549	13,000	8,900	8,900		8,900
20 - 48	PERSONNEL RELATED SUP	-	-	-	-		-
	MATERIALS & SUPPLIES	**68,629**	**51,280**	**53,915**	**53,915**	**4,500**	**58,415**
30 - 21	TELEPHONE/FAX	8,370	8,370	8,800	8,800		8,800
30 - 25	ADVERTISEMENT	640	640	660	660		660
30 - 27	SUBSCRIPTIONS AND DUES	655	655	750	750		750
30 - 28	TRAINING/CONF/FOOD/TRAVEL	5,100	4,100	6,080	6,080		6,080
30 - 33	DEMOLITION EXPENSES	19,700	19,700	25,250	24,525		24,525
30 - 61	OFF EQUIP/REPAIRS & MAINT	690	690	1,045	1,045		1,045
30 - 62	GASOLINE	6,240	7,000	7,350	7,350		7,350
30 - 63	AUTO REPAIRS/MAINTENANCE	2,700	2,700	1,100	1,825		1,825
30 - 67	RADIO REPAIRS/MAINTENANCE	2,707	2,707	2,900	2,900		2,900
	ADMINISTRATIVE EXPENDITURES	**46,802**	**46,562**	**53,935**	**53,935**	**-**	**53,935**
40 - 22	AUTOMOBILES - PURCHASE	16,000	14,000	16,000	16,000		16,000
40 - 26	RADIO - PURCHASE	-	-	500	500		500
	CAPITAL OUTLAY	**16,000**	**14,000**	**16,500**	**16,500**	**-**	**16,500**
	TOTAL EXPENDITURES	**953,251**	**931,262**	**1,022,441**	**1,022,441**	**(59,926)**	**962,515**
	REVENUES:						
	GENERAL FUND	953,251	931,262	1,022,441	1,022,441	(59,926)	962,515

STREETS DIVISION
110-1800-554

(page 331 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	SALARIES	412,188	412,188	392,402	392,402		392,402
10 - 12	OVERTIME	11,000	11,000	11,000	11,000		11,000
10 - 14	FICA TAXES	31,308	31,308	30,057	30,057		30,057
10 - 15	HEALTH INSURANCE	67,234	67,234	80,548	80,548		80,548
10 - 16	L I D INSURANCE	1,797	1,797	1,685	1,685		1,685
10 - 17	WORKERS COMPENSATION	14,730	14,730	14,115	14,115		14,115
10 - 19	PENSION	88,712	88,712	95,447	95,447		95,447
	PERSONNEL COSTS	**626,969**	**626,969**	**625,254**	**625,254**	**-**	**625,254**
20 - 22	OFFICE SUPPLIES	150	225	150	150		150
20 - 23	PRINTING AND DUPLICATING	-	-	1,000	1,000		1,000
20 - 26	PROGRAM EXPENSES/SUPPLIES	25,000	24,925	25,000	20,345		20,345
20 - 28	MEDICAL SUP & PHYSICALS	25	25	1,165	1,165		1,165
20 - 29	UNIFORMS/UNIFORM ALLOW	2,218	2,218	2,218	2,218		2,218
20 - 32	SECURITY/SAFETY MATERIALS	2,500	2,500	2,500	2,500		2,500
20 - 33	SMALL TOOLS	1,500	600	1,500	1,500		1,500
20 - 35	CHEMICALS & ADDITIVES	700	700	700	700		700
20 - 37	COMPUTER SOFTWARE	-	231	255	255		255
20 - 38	COMPUTER HARDWARE	1,200	1,162	725	725		725
20 - 41	STREET REPAIRING MATERIAL	12,300	12,300	12,300	12,300		12,300
20 - 42	STREET CLEANING SUPPLIES	8,000	8,000	8,000	8,000		8,000
20 - 43	STREET SIGNS/MARKING	18,000	11,480	18,000	15,000		15,000
20 - 44	SAND AND SALT	8,000	8,000	8,000	8,000		8,000
20 - 46	CITY BLDG MAINT SUPPLIES	200	2,000	9,909	9,909		9,909
20 - 62	STORM SEWER SUPPLIES	5,000	3,500	3,500	10,500		10,500
20 - 64	DITCH MAINTENANCE	10,750	10,750	10,750	8,750		8,750
	MATERIALS & SUPPLIES	**95,543**	**88,616**	**105,672**	**103,017**	**-**	**103,017**
30 - 21	TELEPHONE/FAX	1,025	600	700	700		700
30 - 25	ADVERTISEMENT	1,300	1,300	1,300	1,300		1,300
30 - 27	SUBSCRIPTIONS AND DUES	250	250	250	250		250
30 - 28	TRAINING/CONF/FOOD/TRAVEL	1,100	700	800	800		800
30 - 31	CONTRACTUAL SERVICES	-	6,520	-	-		-
30 - 44	AGENCY BILLING-TEMP HELP	5,000	10,279	10,000	8,000		8,000
30 - 62	GASOLINE	21,000	21,000	21,000	21,000		21,000
30 - 64	TRUCK REPAIRS/MAINTENANCE	1,000	1,000	1,000	1,000		1,000
30 - 65	MAINT EQUIP REPAIRS/MAINT	12,000	6,000	10,000	10,000		10,000
30 - 67	RADIO REPAIRS/MAINTENANCE	1,399	1,399	1,400	1,400		1,400
	ADMINISTRATIVE EXPENDITURES	**44,074**	**49,048**	**46,450**	**44,450**	**-**	**44,450**
40 - 23	TRUCKS - PURCHASE	-	-	39,300	39,300		39,300
40 - 25	OTHER EQUIPMENT PURCHASE	-	-	156,500	165,517		165,517
40 - 31	CONSTRUCTION - PURCHASE	420,000	420,000	290,000	280,000		280,000
40 - 42	**LEASED EQUIP & VEHICLES**	**47,544**	**47,544**	**37,874**	**47,874**	**24,994**	**72,868**
	CAPITAL OUTLAY	**467,544**	**467,544**	**523,674**	**532,691**	**24,994**	**557,685**
	TOTAL EXPENDITURES	**1,234,130**	**1,232,177**	**1,301,050**	**1,305,412**	**24,994**	**1,330,406**
	REVENUES:						
	GENERAL FUND	1,234,130	1,232,177	1,301,050	1,305,412	24,994	1,330,406

TAX ASSESSOR
110-1300-513

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ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	**SALARIES**	**90,501**	**90,501**	**95,156**	**95,156**	**(22,750)**	**72,406**
10 - 14	**FICA TAXES**	**6,873**	**6,873**	**7,224**	**7,224**	**(1,773)**	**5,451**
10 - 15	**HEALTH INSURANCE**	**12,375**	**12,375**	**13,643**	**13,643**	**(3,043)**	**10,600**
10 - 16	**L I D INSURANCE**	**558**	**558**	**576**	**576**	**(227)**	**349**
10 - 17	**WORKERS COMPENSATION**	**703**	**703**	**752**	**752**	**(233)**	**519**
10 - 18	**EDUCATIONAL ASSISTANCE**	**2,000**	**-**	**2,000**	**2,000**	**(2,000)**	**-**
10 - 19	**PENSION**	**13,107**	**13,107**	**15,234**	**15,234**	**(5,935)**	**9,299**
	PERSONNEL COSTS	**126,117**	**124,117**	**134,585**	**134,585**	**(35,961)**	**98,624**
20 - 21	FURNITURE/FIXTURES	300	100	300	300		300
20 - 22	OFFICE SUPPLIES	900	900	900	900		900
20 - 23	PRINTING AND DUPLICATING	400	400	400	400		400
20 - 31	BOOKS	250	208	250	250		250
20 - 37	COMPUTER SOFTWARE	500	300	565	565		565
20 - 38	COMPUTER HARDWARE	945	1,028	3,000	3,000		3,000
	MATERIALS & SUPPLIES	**3,295**	**2,936**	**5,415**	**5,415**	**-**	**5,415**
30 - 21	TELEPHONE/FAX	2,200	1,700	1,700	1,700		1,700
30 - 25	ADVERTISEMENT	2,500	1,000	500	500		500
30 - 27	SUBSCRIPTIONS AND DUES	900	900	900	900		900
30 - 28	TRAINING/CONF/FOOD/TRAVEL	2,000	2,055	3,000	3,000		3,000
30 - 31	**CONTRACTUAL SERVICES**	**101,850**	**160,316**	**21,600**	**21,600**	**59,679**	**81,279**
30 - 44	AGENCY BILLING-TEMP HELP	12,000	-	-	-		-
30 - 61	OFF EQUIP/REPAIRS & MAINT	100	125	600	600		600
30 - 62	GASOLINE	250	100	100	100		100
	ADMINISTRATIVE EXPENDITURES	**121,800**	**166,196**	**28,400**	**28,400**	**59,679**	**88,079**
	TOTAL EXPENDITURES	**251,212**	**293,249**	**168,400**	**168,400**	**23,718**	**192,118**
	REVENUES:						
	GENERAL FUND	251,212	293,249	168,400	168,400	23,718	192,118

WATER/WASTEWATER FUND

WATER/WASTEWATER FUND

(page 85 of the FY 2006 Final Budget document *Proposed March 13, 2006*

REVENUES

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
BASE REVENUE						
PRIOR YEAR BALANCE - WATER	1,396,595	1,627,541	2,107,546	1,935,331	-	1,935,331
PRIOR YEAR BALANCE - WASTEWATER	489,989	612,267	1,006,363	786,706	-	786,706
PRIOR YEAR BALANCE - KCSA	(942,139)	(1,085,930)	(1,411,416)	(1,587,113)	-	(1,587,113)
WATER FEES	**3,962,500**	**3,736,068**	**4,120,930**	**4,120,930**	**154,243**	**4,275,173**
WASTEWATER FEES	**2,931,810**	**2,691,226**	**3,191,760**	**3,191,760**	**(545,253)**	**2,646,507**
WASTEWATER ADJUSTMENT FEES	**2,788,875**	**2,620,407**	**3,047,178**	**3,690,948**	**34,409**	**3,725,357**
WATER TANK SPACE LEASING	240,102	287,000	303,000	303,000	-	303,000
IMPACT FEES	**665,000**	**1,050,000**	**665,000**	**665,000**	**255,000**	**920,000**
STATE REIMBURSEMENT	30,000	44,000	-	-	-	-
MISCELLANEOUS SERVICE FEE	**41,950**	**41,950**	**41,950**	**41,950**	**71,952**	**113,902**
GRANT REVENUE	-	-	-	-	-	-
TRANSFER FROM CAPITAL ASSET RESERVE	-	-	-	-	-	-
TRANSFER FROM CONTINGENCY	241,680	241,680	-	-	-	-
TRANSFER TO KCSA FROM WASTEWATER	-	354,107	643,770	-	-	-
INTEREST EARNINGS	40,000	110,000	40,000	40,000	-	40,000
INTEREST TRANSFERS	-	-	-	-	-	-
BASE TOTALS	**11,886,362**	**12,330,316**	**13,756,081**	**13,188,512**	**(29,649)**	**13,158,863**

WATER/WASTEWATER FUND

(page 86 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

EXPENSE SUMMARY

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
DEPARTMENT EXPENSES:						
WATER CONSTRUCTION	495,136	495,773	538,366	538,366	-	538,366
WATER DEPARTMENT	880,103	797,534	927,211	927,211	-	927,211
WATER TREATMENT PLANT	639,106	631,256	649,662	649,662	-	649,662
WASTEWATER DEPARTMENT	758,196	712,928	797,329	797,329	-	797,329
METER READING	57,685	55,081	56,816	56,816	-	56,816
KENT COUNTY TREATMENT CHARGE	3,600,000	3,300,000	3,834,000	3,834,000	-	3,834,000
RETIREES HEALTH CARE	96,330	110,342	142,983	142,983	-	142,983
INTRAFUND SERVICE FEES	1,025,270	997,653	1,101,076	1,101,076	-	1,101,076
DIRECT EXPENDITURE SUBTOTAL	7,551,826	7,100,567	8,047,443	8,047,443	-	8,047,443
OTHER EXPENSES:						
DEBT SERVICE - WATER	748,259	660,221	935,546	932,754	-	932,754
DEBT SERVICE - WASTEWATER	872,552	434,492	668,620	671,412	-	671,412
BOND ISSUE COSTS	-	-	-	-	-	-
DEBT SERVICE ARBITRAGE REBATE	-	34,390	-	-	-	-
MERIT RESERVE	-	-	-	-	-	-
TRANSFER TO:				-	-	-
GENERAL FUND FROM WATER	424,008	424,008	267,893	267,893	-	267,893
GENERAL FUND FROM WASTEWATER	424,008	424,008	267,892	267,892	-	267,892
KENT COUNTY CHG FROM WASTEWATER	-	354,107	643,770	-	-	-
CONTINGENCY - WATER	-	-	-	-	-	-
WATER IMP AND EXT	137,151	374,927	693,525	693,525	-	693,525
WASTEWATER IMP AND EXT	-	105,595	389,642	389,642	-	389,642
POST-RETIREMENT BENEFITS RESERVE	100,000	100,000	50,000	50,000	-	50,000
INVENTORY RESERVE	-	-	-	-	-	-
UNCOLLECTIBLE RESERVE	-	-	-	-	-	-
APPROPRIATION TO PENSION	-	-	-	-	-	-
WORKERS COMP FUND	-	-	-	-	-	-
IMPACT FEE RESERVE	147,860	615,508	-	-	-	-
CAPITAL ASSET RESERVE	-	-	600,000	600,000	-	600,000
CURRENT YEAR BALANCE WATER	**2,075,174**	**2,107,546**	**1,853,993**	**1,684,571**	**190,219**	**1,874,790**
CURRENT YEAR BALANCE WASTEWATER	**769,628**	**1,006,363**	**892,225**	**669,775**	**389,493**	**1,059,268**
CURRENT YEAR BALANCE KCSA	**(1,364,104)**	**(1,411,416)**	**(1,554,468)**	**(1,086,395)**	**(609,361)**	**(1,695,756)**
OTHER SUBTOTALS	**4,334,536**	**5,229,749**	**5,708,638**	**5,141,069**	**(29,649)**	**5,111,420**
TOTALS	**11,886,362**	**12,330,316**	**13,756,081**	**13,188,512**	**(29,649)**	**13,158,863**

WATER/WASTEWATER IMPROVEMENT/EXTENSION FUND
CASH RECEIPTS AND EXPENSE SUMMARY

(page 88 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

CASH RECEIPTS

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE - WATER	281,584	342,930	159,363	912,294	-	912,294
PRIOR YEAR BALANCE - WASTEWATER	595,917	619,578	428,730	1,025,074	-	1,025,074
PRIOR YEAR BOND PROCEED BALANCE SERIES 2003	1,000,000	542,214	-	-	-	-
PRIOR YEAR BOND PROCEEDS - WASTEWATER	-	903,455	-	-	-	-
BOND ISSUE PROCEEDS SERIES 2003	-	-	-	-	-	-
BOND ISSUE PROCEEDS SERIES 2005	1,175,000	-	-	-	-	-
TRANS FR WATER/WASTEWATER FOR WATER	137,151	374,927	693,525	693,525	-	693,525
TRANS FR WATER/WASTEWATER FOR WASTEWATER	-	105,595	389,642	389,642	-	389,642
TRANSFER FROM IMPACT FEE RESERVE	175,000	275,000	500,000	1,170,551	-	1,170,551
MISCELLANEOUS RECEIPTS	-	50,000	-	-	-	-
DEVELOPER CONTRIBUTIONS	-	-	300,000	-	-	-
STATE GRANTS/REIMBURSEMENTS	-	-	-	83,452	-	83,452
INTEREST TRUSTEE	-	-	-	-	-	-
INTEREST INCOME	-	-	-	-	-	-
FUND TOTALS	3,364,652	3,213,699	2,471,260	4,274,538	-	4,274,538

EXPENSE SUMMARY

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
WATER	616,053	1,125,844	597,903	1,559,893		1,559,893
WASTEWATER	1,895,923	1,450,034	1,366,773	2,477,039		2,477,039
WATER METER READING	-	-	-	-		-
WATER TREATMENT PLANT	-	-	-	35,000		35,000
WATER CONSTRUCTION	**107,364**	**49,728**	**103,199**	**103,199**	**(24,994)**	**78,205**
CURRENT YEAR BALANCE - WATER	**49,000**	**159,363**	**203,385**	**42,778**	**12,497**	**55,275**
CURRENT YEAR BALANCE - WASTEWATER	**196,312**	**428,730**	**200,000**	**56,629**	**12,497**	**69,126**
CURRENT YEAR BALANCE BOND PROCEEDS - 2003	-	-	-	-	-	-
CURRENT YEAR BALANCE BOND PROCEEDS - 2005	500,000	-	-	-	-	-
FUND TOTALS	**3,364,652**	**3,213,699**	**2,471,260**	**4,274,538**	**-**	**4,274,538**

CONSTRUCTION
412/417-5600-556

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ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	SALARIES	316,173	310,000	324,110	324,110		324,110
10 - 12	OVERTIME	-	6,173	7,000	7,000		7,000
10 - 14	FICA TAXES	23,765	23,765	24,097	24,097		24,097
10 - 15	HEALTH INSURANCE	57,539	57,539	72,379	72,379		72,379
10 - 16	L I D INSURANCE	1,388	1,388	1,408	1,408		1,408
10 - 17	WORKERS COMPENSATION	11,362	11,362	11,762	11,762		11,762
10 - 19	PENSION	48,575	48,575	55,011	55,011		55,011
	PERSONNEL COSTS	**458,802**	**458,802**	**495,767**	**495,767**	**-**	**495,767**
20 - 22	OFFICE SUPPLIES	75	75	75	75		75
20 - 24	PHOTOGRAPHIC	25	25	25	25		25
20 - 28	MEDICAL SUP & PHYSICALS	20	20	1,160	1,160		1,160
20 - 29	UNIFORMS/UNIFORM ALLOW	1,714	1,714	1,714	1,714		1,714
20 - 32	SECURITY/SAFETY MATERIALS	2,100	2,100	2,100	2,100		2,100
20 - 33	SMALL TOOLS	2,000	2,000	4,650	4,650		4,650
20 - 46	CITY BLDG MAINT SUPPLIES	544	600	544	544		544
20 - 58	WATER/SEWER	130	100	100	100		100
	MATERIALS & SUPPLIES	**6,608**	**6,634**	**10,368**	**10,368**	**-**	**10,368**
30 - 21	TELEPHONE/FAX	1,500	1,500	1,500	1,500		1,500
30 - 23	ELECTRICITY	1,200	1,200	1,200	1,200		1,200
30 - 24	HEATING OIL/GAS	1,800	1,800	1,800	1,800		1,800
30 - 27	SUBSCRIPTIONS AND DUES	100	101	101	101		101
30 - 28	TRAINING/CONF/FOOD/TRAVEL	100	210	100	100		100
30 - 62	GASOLINE	10,000	12,500	12,500	12,500		12,500
30 - 64	TRUCK REPAIRS/MAINTENANCE	100	100	100	100		100
30 - 66	OTHER EQUIP REPAIRS/MAINT	14,000	12,000	14,000	14,000		14,000
30 - 67	RADIO REPAIRS/MAINTENANCE	926	926	930	930		930
	ADMINISTRATIVE EXPENDITURES	**29,726**	**30,337**	**32,231**	**32,231**	**-**	**32,231**
40 - 23	TRUCKS - PURCHASE	56,000	-	57,535	57,535		57,535
40 - 25	OTHER EQUIP - PURCHASE	5,700	4,064	-	-		-
40 - 42	**LEASED EQUIP & VEHICLES**	**45,664**	**45,664**	**45,664**	**45,664**	**(24,994)**	**20,670**
	CAPITAL OUTLAY	**107,364**	**49,728**	**103,199**	**103,199**	**(24,994)**	**78,205**
	TOTAL EXPENDITURES	**602,500**	**545,501**	**641,565**	**641,565**	**(24,994)**	**616,571**
	REVENUES:						
	WATER/WASTEWATER FUND	495,136	495,773	538,366	538,366	-	538,366
	WATER/WASTEWATER I&E FUND	107,364	49,728	103,199	103,199	(24,994)	78,205

ELECTRIC FUND

ELECTRIC REVENUE FUND

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REVENUES

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE	3,896,048	3,836,379	3,477,669	4,066,090	-	4,066,090
DIRECT SALES TO CUSTOMER	55,633,802	55,905,288	57,157,712	57,157,712	-	57,157,712
PURCHASE POWER ADJUSTMENT	4,934,544	4,215,909	6,561,106	6,561,106	-	6,561,106
UTILITY TAX	1,182,367	1,071,808	1,245,946	1,245,946	-	1,245,946
MISCELLANEOUS REVENUE	**496,000**	**496,000**	**496,000**	**496,000**	**66,000**	**562,000**
RENT REVENUE	170,885	170,885	170,885	170,885	-	170,885
DUKE CONTRACT REVENUE	**-**	**1,072,405**	**-**	**-**	**2,163,830**	**2,163,830**
GRANTS REVENUE - FEMA	-	-	-	-	-	-
INTEREST EARNINGS	120,000	120,000	105,000	105,000	-	105,000
BASE TOTALS	**66,433,646**	**66,888,674**	**69,214,318**	**69,802,739**	**2,229,830**	**72,032,569**

ELECTRIC REVENUE FUND

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EXPENSE SUMMARY

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
DEPARTMENT EXPENSES:						
PURCHASE POWER - DLD	40,555,237	40,077,733	42,636,070	42,636,070	-	42,636,070
TRANSMISSION/DISTRIBUTION	2,963,771	2,969,521	3,202,268	3,202,268	-	3,202,268
ELECTRICAL ENGINEERING	1,714,592	1,685,400	1,902,191	1,897,591	-	1,897,591
ADMINISTRATION	**760,759**	**870,549**	**623,646**	**628,246**	**80,000**	**708,246**
METER READING	281,577	272,845	298,703	298,703	-	298,703
TREE TRIMMING	-	-	-	-	-	-
MERIT POOL	-	-	-	-	-	-
UTILITY TAX	1,182,367	1,182,367	1,245,946	1,245,946	-	1,245,946
ALLOW FOR UNCOLLECTIBLES	125,000	125,000	125,000	125,000	-	125,000
RETIREES HEALTH CARE	456,656	421,778	527,487	527,487	-	527,487
INTRAFUND SERVICE FEES	3,873,593	3,772,225	3,998,495	3,998,495	-	3,998,495
LINE SUBTOTALS	**51,913,552**	**51,377,418**	**54,559,806**	**54,559,806**	**80,000**	**54,639,806**
OTHER EXPENSES:						
TRANSFER TO:						
IMPROVEMENT & EXTENSION	-	2,600,000	2,829,840	2,829,840	-	2,829,840
DEPRECIATION RESERVE	-	-	-	-	-	-
FUTURE CAPACITY	2,000,000	-	-	-	-	-
CONTINGENCY	22,000	-	-	-	-	-
GENERAL FUND	5,463,008	5,463,008	5,716,956	5,716,956	-	5,716,956
STREET LIGHTS	-	-	-	-	-	-
INTEREST ON DEPOSITS	15,000	25,000	25,000	25,000	-	25,000
DEBT SERVICE	2,623,372	2,665,174	2,640,257	2,640,257	-	2,640,257
BOND ISSUANCE COST	-	-	-	-	-	-
INVENTORY RESERVE	125,000	-	-	-	-	-
INVENTORY WRITE OFFS	-	-	-	-	-	-
PENSION FUND	-	-	-	-	-	-
POST-RETIREMENT BENEFITS RESERVE	200,000	200,000	100,000	100,000	-	100,000
RATE STABILIZATION RESERVE	**500,000**	**1,072,405**	**-**	**-**	**2,163,830**	**2,163,830**
WORKERS COMP FUND	-	8,000	-	-	-	-
CURRENT YEAR BALANCE	**3,571,714**	**3,477,669**	**3,342,459**	**3,930,880**	**(14,000)**	**3,916,880**
APPROPRIATION SUBTOTALS	**14,520,094**	**15,511,256**	**14,654,512**	**15,242,933**	**2,149,830**	**17,392,763**
BASE TOTALS	**66,433,646**	**66,888,674**	**69,214,318**	**69,802,739**	**2,229,830**	**72,032,569**

ELECTRIC IMPROVEMENT AND EXTENSION FUND
CASH RECEIPTS AND EXPENSE SUMMARY

(page 97 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

CASH RECEIPTS

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE	3,773,351	5,145,917	2,243,923	2,928,337	-	2,928,337
INTEREST EARNINGS	75,000	75,000	7,000	7,000	-	7,000
INTEREST TRUSTEE	-	-	-	-	-	-
RECEIPT FROM DEPRECIATION RESERVE	-	-	-	-	-	-
RECEIPT FROM FUTURE CAPACITY	-	-	-	-	-	-
STATE REIMBURSEMENT FOR PROJECTS	-	-	448,437	448,437	-	448,437
DUKE REIMBURSEMENT FOR 230 KV TIE	-	-	-	-	-	-
DUKE CONTRACT REVENUE	-	-	-	-	-	-
				-	-	-
TRANSFER FROM ELECTRIC	-	2,600,000	2,829,840	2,829,840	-	2,829,840
FUND TOTALS	**3,848,351**	**7,820,917**	**5,529,200**	**6,213,614**	**-**	**6,213,614**

EXPENSE SUMMARY

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
TRANSMISSION AND DISTRIBUTION	**861,114**	**1,633,066**	**1,473,114**	**1,480,486**	**80,000**	**1,560,486**
ELECTRICAL ENGINEERING	1,496,676	3,033,104	3,522,029	3,849,503	-	3,849,503
ADMINISTRATION	-	-	-	-	-	-
METER READING	-	-	-	-	-	-
TRANSFER TO RATE STABILIZATION	910,824	910,824	-	-	-	-
PURCHASE OF WEYANDT HALL	-	-	-	-	-	-
CURRENT YEAR BALANCE	**579,737**	**2,243,923**	**534,057**	**883,625**	**(80,000)**	**803,625**
FUND TOTALS	**3,848,351**	**7,820,917**	**5,529,200**	**6,213,614**	**-**	**6,213,614**

ELECTRIC
ELECTRIC RATE STABILIZATION FUND

(page 102 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

CASH RECEIPTS

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE	491,922	493,178	2,491,165	2,615,646	-	2,615,646
RECEIPT FROM ELECTRIC REVENUE FUND	**500,000**	**1,072,405**	**-**	**-**	**2,163,830**	**2,163,830**
RECEIPT FROM ELECTRIC I&E FUND	910,824	910,824	-	-	-	-
INTEREST EARNINGS	14,758	14,758	74,685	74,685	-	74,685
FUND TOTALS	**1,917,504**	**2,491,165**	**2,565,850**	**2,690,331**	**2,163,830**	**4,854,161**

BUDGET SUMMARY

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
TRANSFER TO ELECTRIC	-	-	-	-	-	-
CURRENT YEAR BALANCE	**1,917,504**	**2,491,165**	**2,565,850**	**2,690,331**	**2,163,830**	**4,854,161**
FUND TOTALS	**1,917,504**	**2,491,165**	**2,565,850**	**2,690,331**	**2,163,830**	**4,854,161**

ELECTRIC ADMINISTRATION
480/487-8400-564

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ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	SALARIES	280,200	280,200	162,540	162,540		162,540
10 - 14	FICA TAXES	17,536	17,536	12,175	12,175		12,175
10 - 15	HEALTH INSURANCE	34,457	34,457	19,090	19,090		19,090
10 - 16	L I D INSURANCE	1,326	1,326	872	872		872
10 - 17	WORKERS COMPENSATION	1,505	1,505	861	861		861
10 - 18	EDUCATIONAL ASSISTANCE	-	-	-	4,600		4,600
10 - 19	PENSION	62,270	62,270	20,542	20,542		20,542
	PERSONNEL COSTS	**397,294**	**397,294**	**216,080**	**220,680**	**-**	**220,680**
20 - 21	FURNITURE/FIXTURES	-	-	2,684	-		-
20 - 22	OFFICE SUPPLIES	6,400	6,000	6,000	6,000		6,000
20 - 23	PRINTING AND DUPLICATING	1,000	1,000	1,000	1,000		1,000
20 - 24	PHOTOGRAPHIC	300	300	200	200		200
20 - 31	BOOKS	250	250	250	250		250
20 - 37	COMPUTER SOFTWARE	-	-	500	200		200
20 - 38	COMPUTER HARDWARE	5,400	5,390	-	2,984		2,984
20 - 46	CITY BLDG MAINT SUPPLIES	81,800	92,000	92,000	92,000		92,000
20 - 58	WATER/SEWER	750	750	772	772		772
	MATERIALS & SUPPLIES	**95,900**	**105,690**	**103,406**	**103,406**	**-**	**103,406**
30 - 21	TELEPHONE/FAX	2,500	2,500	2,575	2,575		2,575
30 - 23	ELECTRICITY	16,800	16,800	17,304	17,304		17,304
30 - 27	SUBSCRIPTIONS AND DUES	39,815	39,815	47,765	47,765		47,765
30 - 28	TRAINING/CONF/FOOD/TRAVEL	9,250	9,250	10,000	10,000		10,000
30 - 29	**CONSULTING FEES**	**50,000**	**150,000**	**75,000**	**95,000**	**80,000**	**175,000**
30 - 31	CONTRACTUAL SERVICES	129,200	129,200	131,016	111,016		111,016
30 - 35	COMMUNITY RELATIONS EXP	20,000	20,000	20,000	20,000		20,000
30 - 37	OTHER EXPENSES	-	-	500	500		500
	ADMINISTRATIVE EXPENDITURES	**267,565**	**367,565**	**304,160**	**304,160**	**80,000**	**384,160**
	TOTAL EXPENDITURES	**760,759**	**870,549**	**623,646**	**628,246**	**80,000**	**708,246**
	REVENUES:						
	ELECTRIC FUND	760,759	870,549	623,646	628,246	80,000	708,246

ELECTRIC TRANSMISSION AND DISTRIBUTION
480/487-8200-562

(pages 357 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

ACCT	TITLE	2004-05 BUDGET	2004-05 REVISED	2005-06 BUDGET	2005-06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005-06 ADJ BUDGET 02
10 - 11	SALARIES	1,319,058	1,278,029	1,350,887	1,350,887		1,350,887
10 - 12	OVERTIME	97,000	97,000	97,000	97,000		97,000
10 - 14	FICA TAXES	101,660	98,568	101,671	101,671		101,671
10 - 15	HEALTH INSURANCE	226,735	220,683	228,760	228,760		228,760
10 - 16	L I D INSURANCE	5,250	5,093	4,749	4,749		4,749
10 - 17	WORKERS COMPENSATION	54,175	52,525	54,849	54,849		54,849
10 - 18	EDUCATIONAL ASSISTANCE	600	600	1,000	1,000		1,000
10 - 19	PENSION	248,660	246,198	275,472	275,472		275,472
	PERSONNEL COSTS	**2,053,138**	**1,998,696**	**2,114,388**	**2,114,388**	**-**	**2,114,388**
20 - 21	FURNITURE/FIXTURES	600	600	300	300		300
20 - 28	MEDICAL SUP & PHYSICALS	950	950	950	950		950
20 - 29	UNIFORMS/UNIFORM ALLOW	2,000	750	750	750		750
20 - 32	SECURITY/SAFETY MATERIALS	16,275	16,275	16,900	16,900		16,900
20 - 33	SMALL TOOLS	16,400	16,400	16,500	24,500		24,500
20 - 37	COMPUTER SOFTWARE	1,500	477	1,500	1,500		1,500
20 - 38	COMPUTER HARDWARE	5,400	6,423	7,500	7,500		7,500
20 - 53	METERS/METER SUPPLIES	20,500	20,500	24,600	24,600		24,600
20 - 58	WATER/SEWER	75	75	80	80		80
20 - 61	ELEC MATERIALS/SUPPLIES	360,000	360,000	372,150	364,150		364,150
	MATERIALS & SUPPLIES	**423,700**	**422,450**	**441,230**	**441,230**	**-**	**441,230**
30 - 21	TELEPHONE/FAX	2,500	2,500	2,500	2,500		2,500
30 - 23	ELECTRICITY	100	100	100	100		100
30 - 24	HEATING OIL/GAS	5,000	5,000	5,000	5,000		5,000
30 - 28	TRAINING/CONF/FOOD/TRAVEL	8,950	8,950	13,450	13,450		13,450
30 - 31	CONTRACTUAL SERVICES	353,900	408,342	499,800	499,800		499,800
30 - 39	IN-HOUSE TRAINING	7,000	7,000	7,000	7,000		7,000
30 - 43	ENVIRONMENTAL EXPENSES	50,000	50,000	50,000	50,000		50,000
30 - 51	RIGHT OF WAY	7,500	7,500	7,500	7,500		7,500
30 - 62	GASOLINE	26,000	35,000	36,300	36,300		36,300
30 - 64	TRUCK REPAIRS/MAINTENANCE	12,500	12,500	12,500	12,500		12,500
30 - 66	OTHER EQUIP REPAIRS/MAINT	10,000	8,000	8,000	8,000		8,000
30 - 67	RADIO REPAIRS/MAINTENANCE	3,483	3,483	4,500	4,500		4,500
	ADMINISTRATIVE EXPENDITURES	**486,933**	**548,375**	**646,650**	**646,650**	**-**	**646,650**
40 - 23	TRUCKS - PURCHASE	106,000	98,200	150,000	142,806		142,806
40 - 25	OTHER EQUIP - PURCHASE	27,000	26,875	145,000	140,750		140,750
40 - 42	LEASED EQUIP & VEHICLES	113,114	113,114	113,114	73,806		73,806
	CAPITAL OUTLAY	**246,114**	**238,189**	**408,114**	**357,362**	**-**	**357,362**
60 - 31	UG TRANSFORMERS	170,000	205,500	170,000	170,000		170,000
60 - 34	**UG CONDUCTORS/DEVICES**	**250,000**	**994,377**	**350,000**	**408,124**	**80,000**	**488,124**
60 - 46	METERS	195,000	195,000	545,000	545,000		545,000
	CAPITAL OUTLAY	**615,000**	**1,394,877**	**1,065,000**	**1,123,124**	**80,000**	**1,203,124**
	TOTAL EXPENDITURES	**3,824,885**	**4,602,587**	**4,675,382**	**4,682,754**	**80,000**	**4,762,754**
	REVENUES:						
	ELECTRIC FUND	2,963,771	2,969,521	3,202,268	3,202,268	-	3,202,268
	ELECTRIC I&E FUND	861,114	1,633,066	1,473,114	1,480,486	80,000	1,560,486

SPECIAL FUNDS

CITY OF DOVER
POST-RETIREMENT BENEFITS RESERVE

(page 363 of the FY 2006 Final Budget document) *Proposed March 13, 2006*

OPERATING REVENUES

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE	1,423,854	1,423,854	2,366,570	2,423,317		2,423,317
INTEREST INCOME	-	42,716	70,997	70,997		70,997
TRANSFER FROM GENERAL	**600,000**	**600,000**	**150,000**	**150,000**	**100,000**	**250,000**
TRANSFER FROM WATER/WASTEWATER	100,000	100,000	50,000	50,000		50,000
TRANSFER FROM ELECTRIC	200,000	200,000	100,000	100,000		100,000
						-
FUND TOTALS	**2,323,854**	**2,366,570**	**2,737,567**	**2,794,314**	**100,000**	**2,894,314**

OPERATING EXPENSES

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
CURRENT YEAR BALANCE	**2,323,854**	**2,366,570**	**2,737,567**	**2,794,314**	**100,000**	**2,894,314**
FUND TOTALS	**2,323,854**	**2,366,570**	**2,737,567**	**2,794,314**	**100,000**	**2,894,314**

CITY OF DOVER
PARKLAND/RECREATION RESERVE

(For Informational Purposes Only) *Proposed March 13, 2006*

OPERATING REVENUES

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
PRIOR YEAR BALANCE	-	-	-	982,141		982,141
INTEREST INCOME	-	-	-	34,375		34,375
GENERAL FUND APPROPRIATION	**-**	**-**	**-**	**333,743**	**809,850**	**1,143,593**
TRANSFER FROM WATER/WASTEWATER	-	-	-	-		-
TRANSFER FROM ELECTRIC	-	-	-	-		-
						-
FUND TOTALS	**-**	**-**	**-**	**1,350,259**		**1,350,259**

OPERATING EXPENSES

	2004/05 BUDGET	2004/05 REVISED	2005/06 BUDGET	2005/06 ADJ BUDGET	ADDITIONS/ (REDUCTIONS)	2005/06 ADJ BUDGET 02
CURRENT YEAR BALANCE	**-**	**-**	**-**	**1,350,259**	**809,850**	**2,160,109**
FUND TOTALS	**-**	**-**	**-**	**1,350,259**	**809,850**	**2,160,109**