

SPECIAL FUNDS

THE FOLLOWING SUBSECTIONS ARE INCLUDED:

MUNICIPAL STREET AID FUND

WORKERS COMPENSATION FUND

TRANSPORTATION ENHANCEMENT GRANT FUND

COMMUNITY TRANSPORTATION IMPROVEMENT FUND

MUNICIPAL STREET AID FUND

ORIGIN AND PURPOSE	The State of Delaware has passed legislation to share a portion of Delaware's motor fuel tax reserve with local municipalities. This fund was established to manage these monies.
SOURCE OF FUNDS	A grant from the State of Delaware. The amount of the grant depends on Dover's population and miles of streets maintained. The grant is received from the State in four equal installments.
COMMENTS	The expenditures in this fund include items for street maintenance and repairs.

CASH RECEIPTS

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
BEGINNING BALANCE	389	0	115	115	0.0%
STATE GRANT	822,096	815,000	803,056	800,000	-0.4%
INTEREST EARNED	15	0	0	0	0.0%
TOTALS	822,500	815,000	803,171	800,115	-0.4%

BUDGET SUMMARY

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
TRANSFER TO GENERAL FUND	822,385	815,000	803,056	800,000	-0.4%
CURRENT YEAR BALANCE	115	0	115	115	0.0%
TOTALS	822,500	815,000	803,171	800,115	-0.4%

WORKERS COMPENSATION FUND

**ORIGIN AND
PURPOSE**

The City established this fund in 1990/91 in order to handle its workers compensation self-insurance program.

**SOURCE OF
REVENUES**

Appropriations for the fund are received from General Fund, Water/Wastewater Fund, and Electric Revenue Fund.

OPERATING REVENUES

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
PRIOR YEAR BALANCE	(97,402)	520,473	668,882	845,434	26.4%
INTEREST INCOME	4,426	15,614	20,066	15,614	-22.2%
PREMIUM FROM CITY	438,488	382,913	371,249	509,448	37.2%
TRANSFER FROM GENERAL	616,449	296,914	296,914	0	-100.0%
TRANSFER FROM WATER/WASTEWATER	38,035	18,319	18,319	0	-100.0%
TRANSFER FROM ELECTRIC	93,932	45,243	45,243	0	-100.0%
TOTALS	1,093,928	1,279,476	1,420,673	1,370,496	-3.5%

OPERATING EXPENSES

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
PROGRAM EXPENSES/SUPPLIES	341,627	485,000	477,435	485,000	1.6%
INSURANCE	38,083	45,304	45,304	47,569	5.0%
CONTRACTUAL SERVICES	45,336	52,500	52,500	55,125	5.0%
TOTAL EXPENSES	425,046	582,804	575,239	587,694	2.2%
CURRENT YEAR BALANCE	668,882	696,672	845,434	782,802	-7.4%
TOTALS	1,093,928	1,279,476	1,420,673	1,370,496	-3.5%

TRANSPORTATION ENHANCEMENT GRANT FUND

**ORIGIN AND
PURPOSE**

This fund was established in Fiscal Year 2003 to account for projects funded through State Transportation Enhancement Grants. Previously, these projects were accounted for in different budgets. A separate fund was established to better account for expenses.

**SOURCE OF
REVENUES**

This fund receives monies from the General Fund. As the project is completed, money from grants is received from the State in the General Fund. The City is required to provide a 20 percent match of project costs either with funds, in-kind services, or both.

CASH RECEIPTS

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
GRANTS REVENUE	0	0	468,480	246,631	-47.4%
TRANSFER FROM GENERAL FUND	0	721,200	0	0	0.0%
TOTALS	0	721,200	468,480	246,631	-47.4%

BUDGET SUMMARY

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
TIMOTHY HANSON HOUSE	0	180,000	0	180,000	0.0%
DOWNTOWN DOVER PHASE III	0	450,000	468,480	0	-100.0%
NEW BURTON RD/SCHUTTE PARK	0	91,200	0	0	0.0%
TOTALS	0	721,200	468,480	180,000	-61.6%
CURRENT YEAR BALANCE	0	0	0	66,631	0.0%
FUND TOTALS	0	721,200	468,480	246,631	-47.4%

COMMUNITY TRANSPORTATION IMPROVEMENT FUND

**ORIGIN AND
PURPOSE**

This fund was established in Fiscal Year 2004 to account for capital projects funded through the Community Transportation Fund and the City's General Fund. One fund was established to better account for expenses.

**SOURCE OF
REVENUES**

This fund receives monies from the City's General Fund and a State of Delaware program that provides funds through our state legislators to the City for capital projects and infrastructure improvements.

CASH RECEIPTS

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
PRIOR YEAR BALANCE	0	0	407,215	11,349	-97.2%
GRANTS REVENUE	0	0	520,704	500,000	-4.0%
TRANSFER FROM GENERAL FUND	0	0	0	250,000	0.0%
TOTALS	0	0	927,919	761,349	-18.0%

BUDGET SUMMARY

	2001/02 ACTUAL	2002/03 BUDGET	2002/03 REVISED	2003/04 BUDGET	% CHANGE FY03-FY04
PROGRAM EXPENSES	0	0	916,570	761,349	-16.9%
CURRENT YEAR BALANCE	0	0	11,349	0	-100.0%
FUND TOTALS	0	0	927,919	761,349	-18.0%