

MUNICIPAL STREET AID FUND

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|---------------------------|---|
| 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 | Funding is from 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

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|-------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| BEGINNING BALANCE | 115 | 115 | 100 | 100 | 0.0% |
| STATE GRANT | 803,054 | 800,000 | 793,847 | 780,000 | -1.7% |
| INTEREST EARNED | 377 | 0 | 0 | 0 | 0.0% |
| TOTALS | 803,546 | 800,115 | 793,947 | 780,100 | -1.7% |

BUDGET SUMMARY

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|--------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| TRANSFER TO GENERAL FUND | 803,446 | 800,000 | 793,847 | 780,000 | -1.7% |
| CURRENT YEAR BALANCE | 100 | 115 | 100 | 100 | 0.0% |
| TOTALS | 803,546 | 800,115 | 793,947 | 780,100 | -1.7% |

WORKERS COMPENSATION FUND

**ORIGIN AND
PURPOSE**

The City established this fund in Fiscal Year 1991 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 Fund.

OPERATING REVENUES

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|--------------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| PRIOR YEAR BALANCE | 668,881 | 845,434 | 896,119 | 744,094 | -17.0% |
| INTEREST INCOME | 24,432 | 15,614 | 26,884 | 15,614 | -41.9% |
| PREMIUM FROM CITY | 345,750 | 509,448 | 493,536 | 523,857 | 6.1% |
| TRANSFER FROM GENERAL | 296,914 | 0 | 0 | 0 | 0.0% |
| TRANSFER FROM WATER/WASTEWATER | 18,319 | 0 | 0 | 0 | 0.0% |
| TRANSFER FROM ELECTRIC | 45,243 | 0 | 0 | 0 | 0.0% |
| TOTALS | 1,399,539 | 1,370,496 | 1,416,539 | 1,283,565 | -9.4% |

OPERATING EXPENSES

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|-----------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| PROGRAM EXPENSES/SUPPLIES | 398,178 | 485,000 | 551,500 | 579,000 | 5.0% |
| INSURANCE | 53,242 | 47,569 | 65,820 | 69,111 | 5.0% |
| CONTRACTUAL SERVICES | 52,000 | 55,125 | 55,125 | 57,881 | 5.0% |
| TOTALS | 503,420 | 587,694 | 672,445 | 705,992 | 5.0% |
| CURRENT YEAR BALANCE | 896,119 | 782,802 | 744,094 | 577,573 | -22.4% |
| TOTALS | 1,399,539 | 1,370,496 | 1,416,539 | 1,283,565 | -9.4% |

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

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|----------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| PRIOR YEAR BALANCE | 0 | 0 | 0 | 110,000 | 0.0% |
| GRANTS REVENUE | 419,427 | 226,631 | 226,631 | 0 | 0.0% |
| TRANSFER FROM GENERAL FUND | 0 | 20,000 | 0 | 0 | 0.0% |
| TOTALS | 419,427 | 246,631 | 226,631 | 110,000 | -51.0% |

BUDGET SUMMARY

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|-----------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| PROGRAM EXPENSES | 419,427 | 0 | 0 | 0 | 0.0% |
| LOOCKERMAN STREET PROJECT | 0 | 66,631 | 66,631 | 0 | 0.0% |
| TIMOTHY HANSON HOUSE | 0 | 180,000 | 50,000 | 110,000 | 120.0% |
| TOTALS | 419,427 | 246,631 | 116,631 | 110,000 | -6.0% |
| CURRENT YEAR BALANCE | 0 | 0 | 110,000 | 0 | -0.0% |
| FUND TOTALS | 419,427 | 246,631 | 226,631 | 110,000 | -51.0% |

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

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|----------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| PRIOR YEAR BALANCE | 0 | 116,349 | 338,906 | 0 | 0.0% |
| GRANTS REVENUE | 334,208 | 500,000 | 750,000 | 500,000 | -33.3% |
| TRANSFER FROM GENERAL FUND | 105,068 | 250,000 | 250,000 | 350,000 | 40.0% |
| INTEREST INCOME | 5,878 | 0 | 1,500 | 0 | 0.0% |
| TOTALS | 445,154 | 866,349 | 1,340,406 | 850,000 | -36.6% |

BUDGET SUMMARY

| | 2002/03 ACTUAL | 2003/04 BUDGET | 2003/04 REVISED | 2004/05 BUDGET | % CHANGE FY04-FY05 |
|-----------------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|
| PROGRAM EXPENSES | 470,807 | 866,349 | 1,340,406 | 850,000 | -36.6% |
| CURRENT YEAR BALANCE | (25,653) | 0 | 0 | 0 | 0.0% |
| FUND TOTALS | 445,154 | 866,349 | 1,340,406 | 850,000 | -36.6% |