

City of Dover

Comparison of General Fund Revenues, Expenditures for Fiscal Year 2018*

Description	Berlin	Concord	Derry	Dover	FY2017* Franklin	FY2017* Keene	Laconia	Londonderry	FY2017* Manchester	Merrimack	Nashua	Portsmouth	Rochester	Somersworth
Revenues														
Taxes	16,719,638	46,157,159	24,478,481	81,532,030	10,831,211	25,820,714	43,740,797	18,920,789	100,208,002	16,497,583	207,755,216	82,063,197	49,701,114	25,524,119
Licenses & Permits	1,469,283	1,243,082	6,571,396	6,608,048	1,366,810	3,775,470	3,345,141	8,882,343	26,221,183	5,813,974	16,900,698	6,576,275	5,763,004	2,046,351
Intergovernmental	11,191,013	5,649,974	3,558,581	2,911,234	10,594,257	2,655,477	10,063,110	2,479,977	4,623,131	2,738,744	44,554,740	3,446,806	29,205,982	9,572,171
Current Services	1,931,685	5,688,008	2,110,723	3,529,442	1,202,666	2,509,014	2,148,567	1,768,419	4,580,815	1,897,946	1,406,003	12,283,390	5,551,626	620,015
Education				15,114,599					9,291,929					
Miscellaneous	213,256	1,533,326	982,421	704,510	576,220	436,190	1,265,024	1,343,579	3,292,317	703,848	3,047,839	1,906,331	2,507,221	517,211
Net Proceeds from Lease/Bond		-	2,559,181	-	1,155,000	1,597,235		958,504	1,315,719		505,000	1,286,114	1,317,728	350,151
Transfers In	6,663	3,565,299	1,348,583	1,912,066	271,553	403,753	20,880	374,261	4,014,949	-	561,896	2,983	1,145,847	-
Total Revenues	31,531,538	63,836,848	41,609,366	112,311,929	25,997,717	37,197,853	60,583,519	34,727,872	153,548,045	27,652,095	274,731,392	107,565,096	95,192,522	38,630,018
Expenditures														
General Government	1,641,332	11,492,607	6,590,076	4,880,777	1,702,047	6,028,626	8,061,141	4,768,703	32,285,373	3,450,175	16,731,039	8,560,588	5,402,799	1,745,970
Public Safety	5,676,382	26,970,329	18,709,951	17,475,339	5,077,754	12,996,069	10,226,854	18,050,816	63,967,322	12,537,854	57,598,501	19,098,782	12,610,017	5,883,851
Public Works	2,979,407	8,734,940	6,084,124	6,980,110	2,510,554	2,894,323	4,462,149	6,107,643	25,521,150	4,789,052	10,272,575	7,242,223	2,696,244	2,623,845
Culture & Recreation	608,804	4,941,781	2,827,709	3,457,970	403,108	4,169,110	1,806,480	1,865,461	5,638,509	1,518,999	6,972,419	2,770,057	1,916,088	463,059
Human Services	131,640	642,077	588,606	594,909	80,689	1,662,124	142,622	119,581	1,194,319	164,253	2,101,913	635,743	406,765	247,399
Capital Outlay	580,822	-	2,257,505	-	1,123,300	-	2,125,330	1,169,609	139,774	3,473,096	-	2,829,926	-	492,341
Transfers Out	-	4,924,821	1,005,785	5,562,986	590,993	1,860,989	126,530	2,820,000	2,300,681	300	4,997,714	2,228,528	5,574,830	3,013
Education	17,680,545			50,635,059	13,534,040		29,792,919		2,924,875		143,817,979	46,498,736	58,858,752	24,032,746
Debt Service	781,706	6,090,494	1,836,607	11,522,624	712,068	6,102,209	4,202,325	2,268,145	17,094,779	423,365	16,328,818	12,832,481	6,328,475	2,969,069
Intergovernmental	1,556,553			8,713,747							11,820,795	5,629,133		
Total Expenditures	31,637,191	63,797,049	39,900,363	109,823,521	25,734,553	35,713,450	60,746,170	37,169,958	151,066,782	26,357,094	270,641,753	108,326,197	93,793,970	38,461,293
Excess (deficiency) of revenues over expenditures	(105,653)	39,799	1,709,003	2,488,408	263,164	1,484,403	(162,651)	(2,442,086)	2,481,263	1,295,001	4,089,639	(761,101)	1,398,552	168,725
Population 2017 - NHOSI*	10,282	42,742	33,037	30,817	8,685	23,192	16,532	25,671	110,301	25,529	88,143	21,898	30,224	11,751
City Operating Expenditures (Excludes Debt Service, Transfers, Education and Intergovernmental)	11,618,387	52,781,734	37,057,971	33,389,105	10,897,452	27,750,252	26,624,576	32,081,813	128,746,447	25,933,429	93,676,447	41,137,319	23,031,913	11,456,465
Expenditure per capita (\$)														
General Government	159.63	268.88	199.48	158.38	195.98	259.94	487.61	185.76	292.70	135.15	189.82	390.93	178.76	148.58
Public Safety	552.07	631.00	566.33	567.07	584.66	560.37	618.61	703.16	579.93	491.12	653.47	872.17	417.22	500.71
Public Works	289.77	204.36	184.16	226.50	289.07	124.80	269.91	237.92	231.38	187.59	116.54	330.73	89.21	223.29
Culture & Recreation	59.21	115.62	85.59	112.21	46.41	199.77	97.17	72.67	51.12	59.50	79.10	126.50	63.40	39.41
Human Services	12.80	15.02	17.82	19.30	9.29	71.67	8.63	4.66	10.83	6.43	23.85	29.03	13.46	21.05
Capital Outlay	56.49	-	68.33	-	129.34	-	128.56	45.56	1.27	136.05	-	129.23	-	41.90
City Op Exp Per Capita	1,129.97	1,234.89	1,121.71	1,083.46	1,254.74	1,196.54	1,610.49	1,249.73	1,167.23	1,015.84	1,062.78	1,878.59	762.04	974.94
Transfer Out	-	115.22	30.44	180.52	68.05	80.24	7.64	109.85	20.86	0.01	56.70	101.77	184.45	0.26
Education	1,719.56	-	-	1,643.09	1,558.32	-	1,802.14	-	N/A	-	1,631.64	2,123.42	1,947.42	2,045.17
Debt Service	76.03	142.49	55.59	373.90	81.99	263.12	254.19	88.35	154.98	16.58	185.25	586.01	209.39	252.67
Intergovernmental	151.39	-	-	282.76	-	-	-	-	-	-	134.11	257.06	-	-
General Fund Exp per capita	3,076.95	1,492.61	1,207.75	3,563.73	2,963.10	1,539.90	3,674.46	1,447.94	1,369.59	1,032.44	3,070.48	4,946.85	3,103.29	3,273.02
City Operating Expend (%)														
General Government	14.1%	21.8%	17.8%	14.6%	15.6%	21.7%	30.3%	14.9%	25.1%	13.3%	17.9%	20.8%	23.5%	15.2%
Public Safety	48.9%	51.1%	50.5%	52.3%	46.6%	46.8%	38.4%	56.3%	49.7%	48.3%	61.5%	46.4%	54.8%	51.4%
Public Works	25.6%	16.5%	16.4%	20.9%	23.0%	10.4%	16.8%	19.0%	19.8%	18.5%	11.0%	17.6%	11.7%	22.9%
Culture & Recreation	5.2%	9.4%	7.6%	10.4%	3.7%	15.0%	6.0%	5.8%	4.4%	5.9%	7.4%	6.7%	8.3%	4.0%
Human Services	1.1%	1.2%	1.6%	1.8%	0.7%	6.0%	0.5%	0.4%	0.9%	0.6%	2.2%	1.5%	1.8%	2.2%
Capital Outlay	5.0%	0.0%	6.1%	0.0%	10.3%	0.0%	8.0%	3.6%	0.1%	13.4%	0.0%	6.9%	0.0%	4.3%
City Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
City	39.7%	N/A	N/A	39.7%	44.6%	N/A	47.2%	N/A	N/A	N/A	39.4%	46.9%	28.1%	32.3%
Education	60.3%	N/A	N/A	60.3%	55.4%	N/A	52.8%	N/A	N/A	N/A	60.6%	53.1%	71.9%	67.7%
(Excludes Debt Service, Transfers and Intergovernmental)														
Debt Service/Revenues (%)	2.5%	9.5%	4.4%	10.3%	2.7%	16.4%	6.9%	6.5%	11.1%	1.5%	5.9%	11.9%	6.6%	7.7%
Full Value Tax Rate**	48.07	25.34	25.06	23.59	23.24	35.98	20.34	20.46	21.60	22.58	21.06	14.15	24.18	30.25
Equalized Assessed Value**	315,048,262	4,061,020,935	2,989,613,482	3,256,575,668	579,734,391	1,804,187,319	2,086,317,897	3,879,315,817	9,551,682,509	3,322,915,667	9,622,829,137	5,713,043,888	2,380,977,980	890,309,355
Full Value per capita (\$)	30,641	95,012	90,493	105,675	66,751	77,794	126,199	151,117	86,597	130,162	109,173	260,893	78,778	75,765
Op Expenditures/EAV (%)	3.7%	1.3%	1.2%	1.0%	1.9%	1.5%	1.3%	0.8%	1.3%	0.8%	1.0%	0.7%	1.0%	1.3%
Percent of Residential Value***	53.9%	57.0%	85.9%	73.2%	79.7%	59.4%	83.6%	62.9%	61.1%	73.6%	64.2%	53.5%	71.5%	70.2%

Notes:

* FY2017 Audited Financial Statement Data unless noted

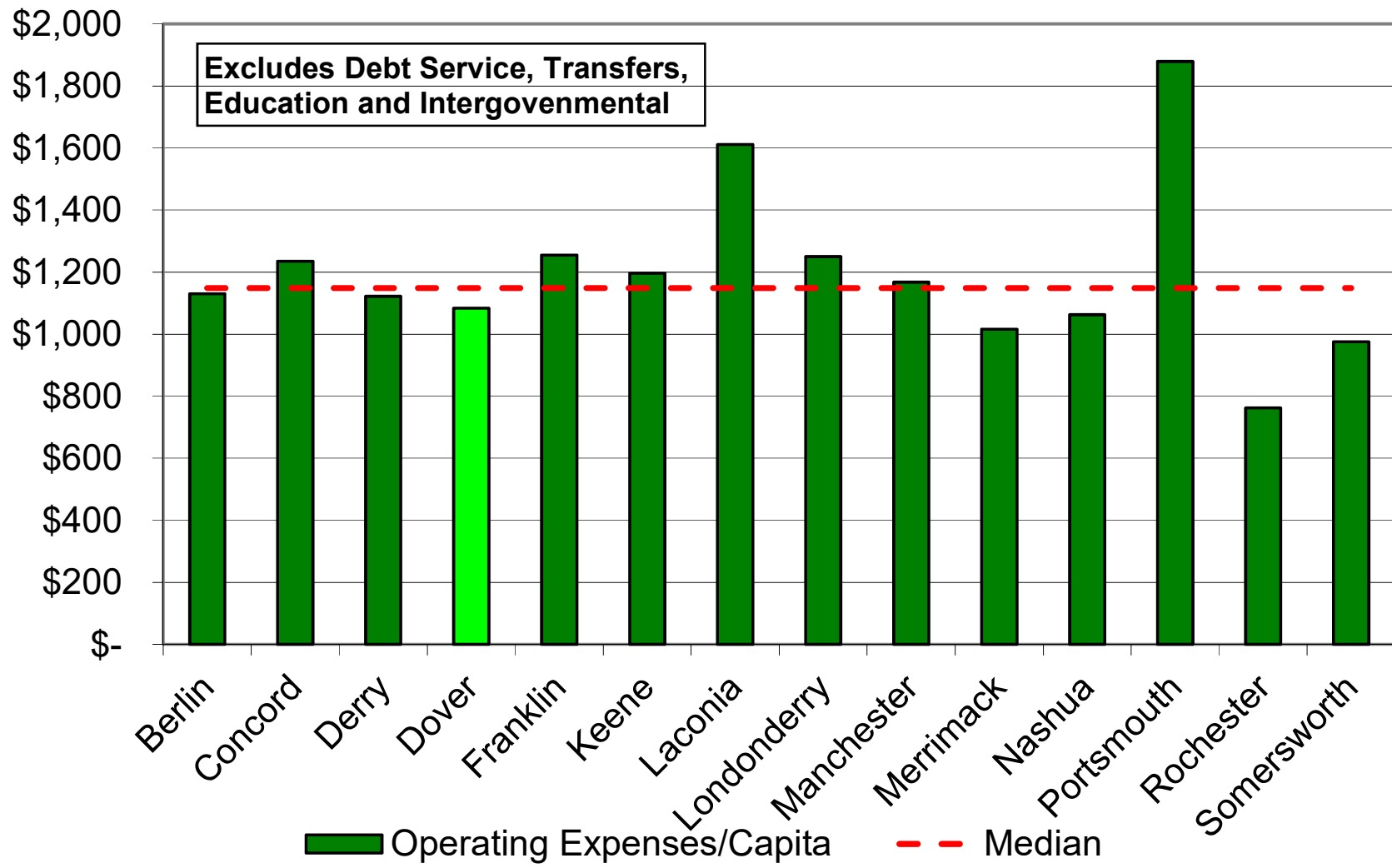
** Department of Revenue (DRA) 2017 Equalization Survey which includes Utilities and Railroads.

*** 2017 DRA Residential Value excluding classifications of Land – Discretionary Preservation Easement, Land – RSA 79-F Farm Land, Buildings – Discretionary Preservation Easement, and Buildings – RSA 79-F Farm Structures.

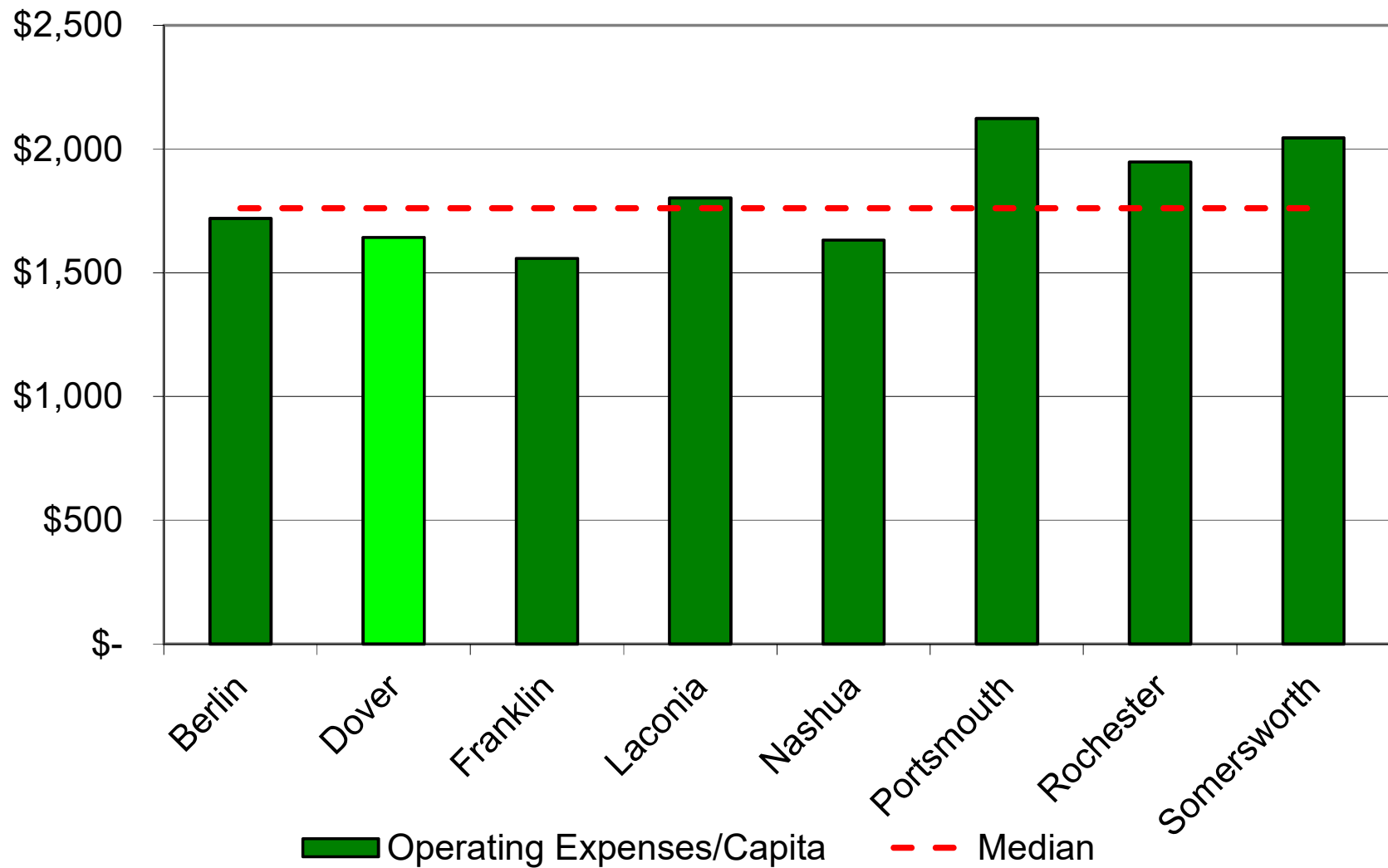
- Functional expenditure for some communities that report Capital Outlay separately may be understated as these are not allocated.

- Transfers are excluded from Operating Expenditures as they may contain Education as well as City expenditures.

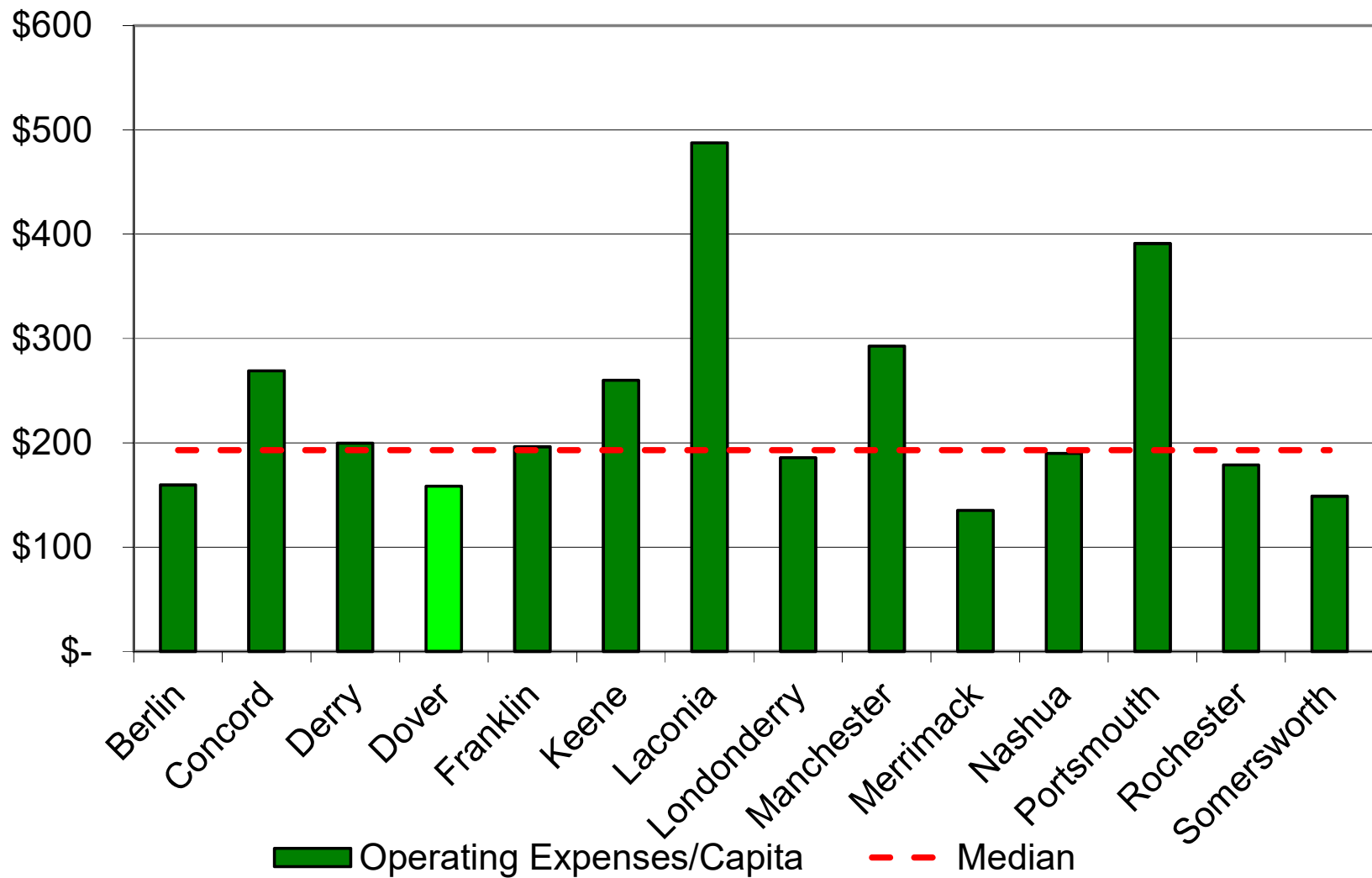
General Fund - FY2018 Comparable City Operating Expenses per Capita



General Fund - FY2018
Dependent District Education Oper. Expenses per Capita

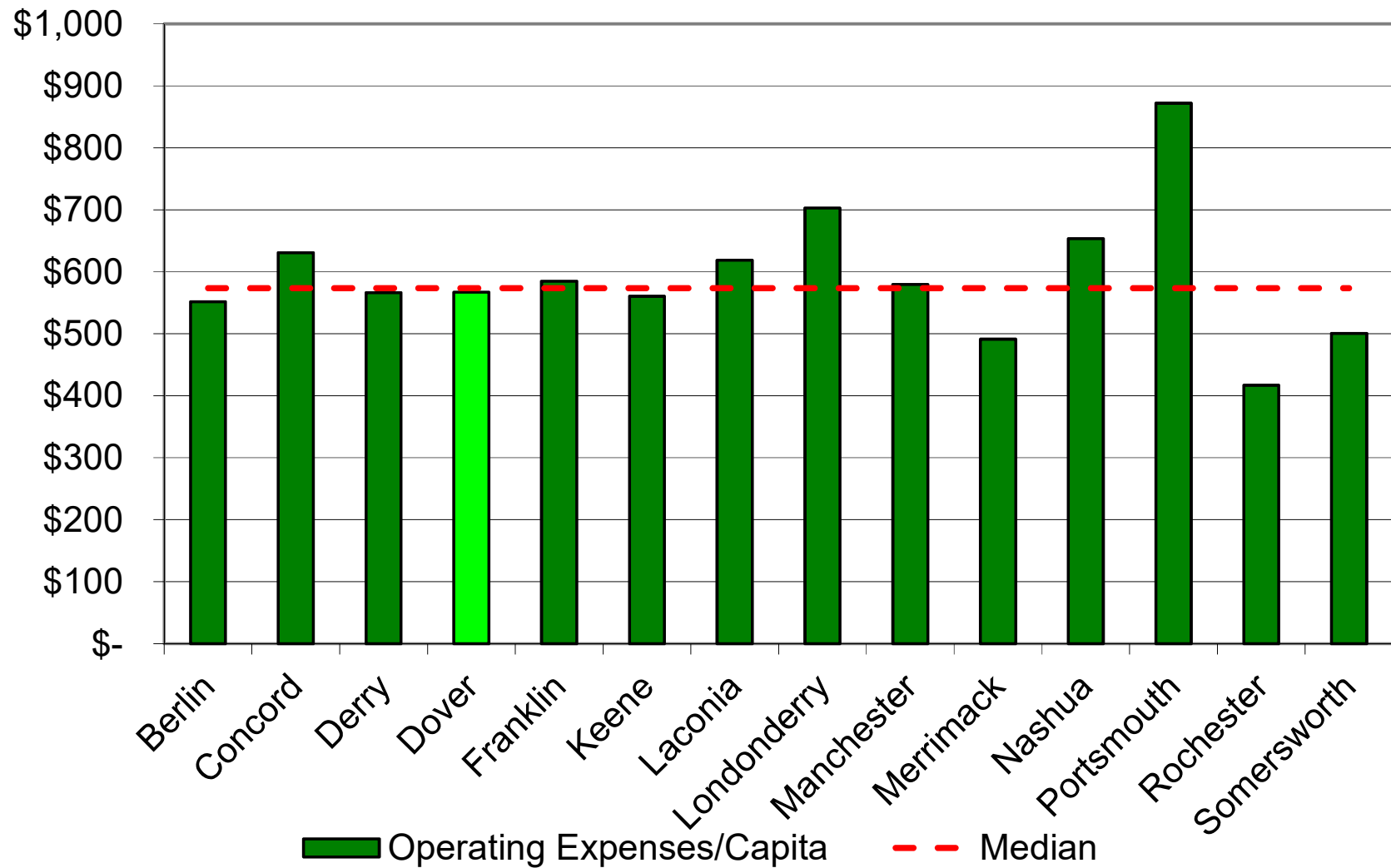


General Fund - FY2018
Comparable General Govt Operating Expenses per Capita



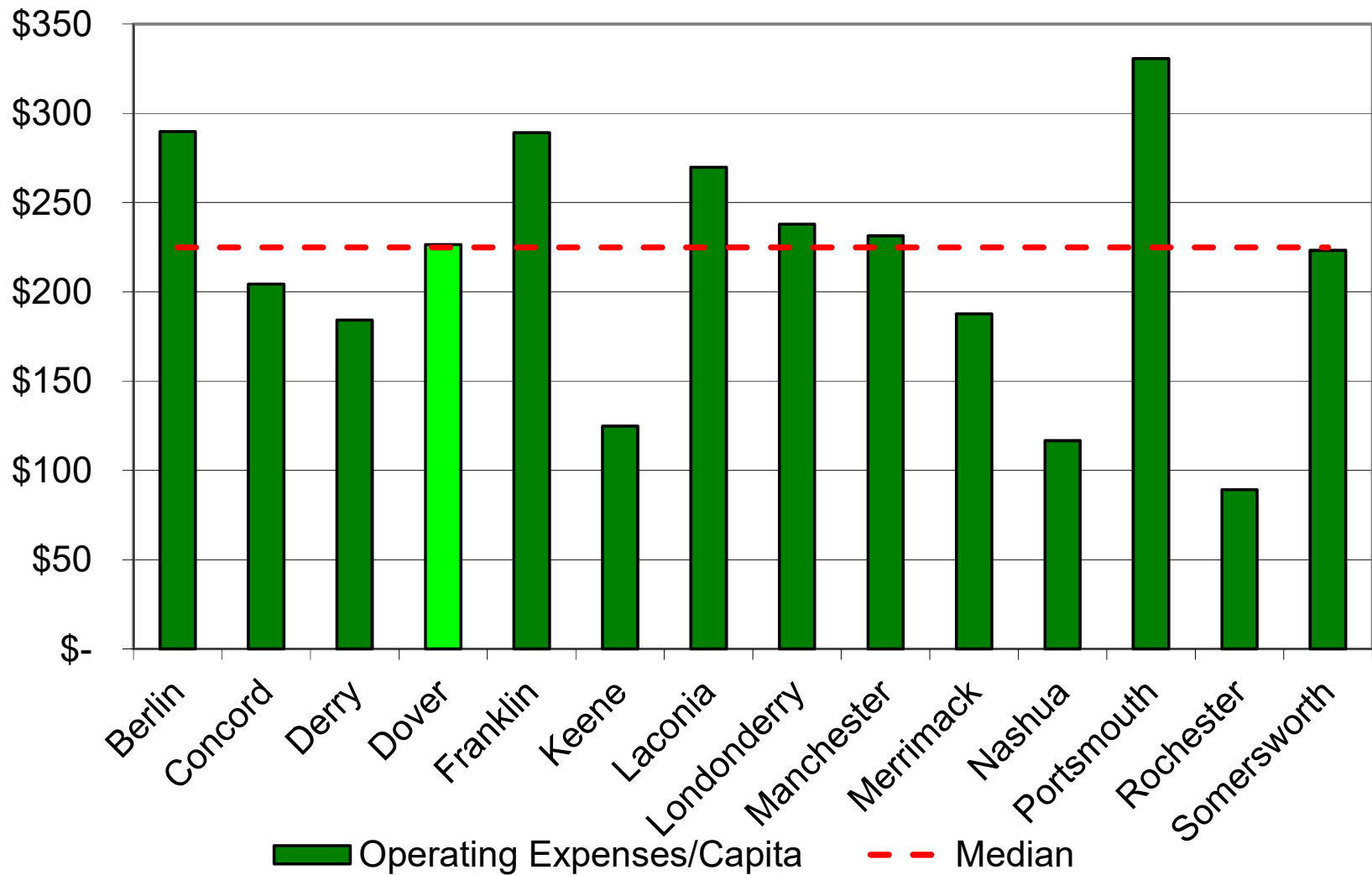
General Fund - FY2018

Comparable Public Safety Operating Expenses per Capita

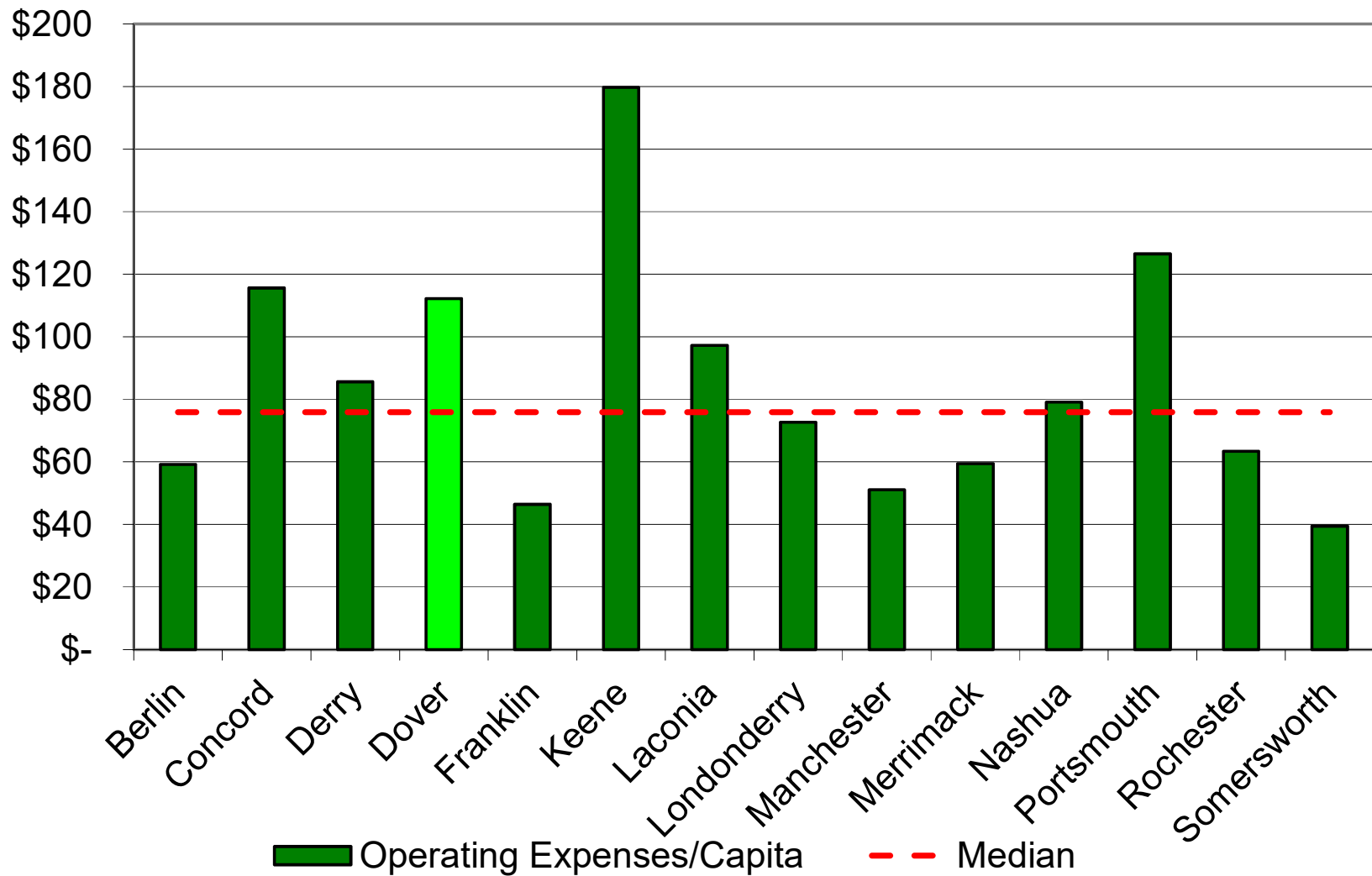


General Fund - FY2018

Comparable Public Works Operating Expenses per Capita



General Fund - FY2018
Comparable Culture/Recreation Oper. Expenses per Capita



General Fund - FY2018
Comparable Human Services Oper. Expenses per Capita

