

2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020



THE CITY
OF
DOVER,
OHIO



**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2020

PREPARED BY

**THE CITY
OF
DOVER,
OHIO**

AUDITOR'S OFFICE

NICOLE L. STOLDT, AUDITOR

KELLY ELLIOT, DEPUTY AUDITOR

ANGIE GUMP, ASSISTANT AUDITOR



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INTRODUCTORY SECTION

THE CITY OF DOVER, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

THERE IS NO HIGHER DUTY THAN PUBLIC SAFETY

FOR THE YEAR
ENDED
DECEMBER
31, 2020



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Tuscarawas County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
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City Of Dover

Auditor's Office

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June 23, 2021

Dear Members of Council and
Residents of the City of Dover:

It is our privilege to present to you the City of Dover's (the City) Comprehensive Annual Financial Report. This represents the official report of the City's operations and financial position for the year ended December 31, 2020, and details the status of City finances to residents, elected officials, investment bankers, underwriters, rating agencies and all other interested parties. This report enables the City to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code Section 117.38 which requires cities reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end. The City has fulfilled this requirement for the year ended December 31, 2020.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from any material misstatements.

Rea and Associates, Inc. has issued an unmodified ("clean") opinion on the City of Dover's financial statements for the year ended December 31, 2020. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction to it.

City Profile

Dover lies 80 miles south of Cleveland and Lake Erie and 100 miles west of Pittsburgh. Though originally called Dover, the prefix "canal" was added in 1807 by postal authorities to distinguish the City from the Village of Dover in Cuyahoga County. Canal Dover was an appropriate name at this particular time considering the town's first prosperity was stimulated by the construction of the Ohio and Erie Canal in the late 1820's. This "canal town" was incorporated as a village in 1842 and established as a city in the early 1900's. By December 18, 1915, the City was officially changed to its original name of Dover.

Operating under the Mayor/Council form of government, the citizens of Dover elect a mayor, auditor, law director, treasurer and eight members of the council, including the president, three at-large council members and four ward council members. A safety director, service director, auditor, treasurer, and law director are responsible for various departments of City business. For financial reporting purposes, the City has considered all departments and organizations making up the City of Dover (the primary government).



TREE CITY USA

The City of Dover, as a governmental entity, is totally separate and distinct from the Dover City School District. Although the two entities share similar names, they are independent of each other in terms of governing bodies, financial resources and management. Because of the separate and independent nature of the school district, the school district's financial statements are not included in this report. The Community Improvement Corporation of Tuscarawas County, the Tuscarawas County Regional Planning Commission, and the Ohio Mid-Eastern Governments Association are reported as jointly governed organizations. The City is also associated with one joint venture, the Ohio Municipal Electric Generation Agency (JV2).

The City provides the full range of municipal services. These services include police, fire, public health services, recreation programs (including parks), transportation programs (including streets), water treatment and distribution, water back flow prevention and cross connection control programs, electric and electric pollution discharge elimination and PCB elimination programs, sewer and sewer industrial pretreatment programs, planning and zoning and general administrative services.

The City adopts a temporary appropriation budget on or before January 1 of each year for the period January 1 through March 31. An annual appropriation budget is passed by April 1 of each year for the period January 1 through December 31. All disbursements and transfers of cash between funds require appropriation authority. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders which exceed the available appropriation are returned to the department head.

Local Economy

Dover is located in northeastern Ohio, south of Cleveland and Canton in Tuscarawas County and is accessible from I-77. Dover covers an area of 5.76 square miles. This popular and expanding residential community is noted for its older elegant homes built on quiet tree-lined streets and newly developed areas. Dover is a desirable city to live in Tuscarawas County, as property values have outpaced inflation. The underlying strength of Dover's growing economy comes from its diversity. Dover does not depend on one firm for local employment; seven of our ten principal employers each had more than 200 employees, lending to the City's diversification.

Seven banks (Huntington National, Chase, First National Bank of Dennison, Unified, First Federal Bank, Dover-Phila Federal Credit Union, and Strasburg Savings Bank) are located in the City.

Residents of Dover receive information through various media. The New Philadelphia Times-Reporter, a daily morning newspaper, serves the City. In addition, the City is within the broadcast area of five television stations, and Spectrum Cable Company provides digital cable TV services. Three AM and two FM radio stations are located in the County.

Post-Secondary schooling is available through two-year and four-year colleges and universities, including the Kent State University, Tuscarawas Campus.

Cleveland Clinic Union Hospital is a great asset to the City of Dover. The hospital was founded more than a century ago on the premise that their focus must be on quality health care for all patients, not the financial profits of a few investors.

Over the years, Cleveland Clinic Union Hospital has expanded to become the centerpiece of a 25-acre medical campus. Surrounding the hospital are physician office buildings, outpatient rehabilitation and sports medicine center, and a mental health care agency. Nearby off-campus facilities include the Tuscarawas Ambulatory Surgery Center, WorkWell Occupational Medicine Center, and FirstCare urgent care center.

A large boost to our local economy is the ground breaking of a new Dover High School. They broke ground in early summer 2019 on a \$46.2 million new school. The three-story state-of-the-art structure encloses 176,766 square feet, including a 1,200-seat auditorium and a 1,809-seat gymnasium. The project was completed by late 2020, with the students moving in early 2021.

Major Initiatives

For the Year

On September 17, 2012, Dover City Council passed an Ordinance to impose a three percent lodging tax for establishments offering sleeping accommodations to guests and in which there are five or more rooms, starting on January 1, 2013. Currently this tax affects three local motels. The monies are to be deposited into the general fund and will be used for the economic development and tourism in the City of Dover. Requests can be submitted by groups or organizations wanting funding for projects being completed in the City. The Dover Architectural Review Board reviews the requests and makes a recommendation to Council. As of the end of 2020, the City has awarded \$116,260 since the beginning of the program.

The City of Dover's electric generating plant is one of four its size in Ohio. The construction of the electric plant was a hard fought battle by the City's administration more than 100 years ago. The plant was completed and opened its doors in 1910. The City's Mayor, Richard Homrighausen, is very active in all aspects of the plant, serving as president of the Ohio Municipal Electric Association for many years. The organization advocates the needs of the small generating plants in Ohio. He testifies before the United States Senate Sub Committee often to provide our legislators with the voice of the communities affected by pending legislation.

Our City light plant is an immeasurable asset to the City. Our electric system supplies reliable, affordable power to the entire City with the emphasis on reliable. In the past, when the weather has knocked out power to the area, our City's electric field division is on the streets restoring power as soon as safely possible. We are fortunate to have our power restored efficiently while others are waiting. Reliable power is an advantage to every business in the City, as well as every power customer. Affordability is a direct result of a diversified power portfolio and our ability to generate power ourselves. The City is always looking for ways to save the citizens and be responsible in our choices.

2020 was a year for maintenance and upgrades to the City's largest asset. The Dover Light Plant continues to supply efficient and affordable electric to its residents and businesses for over 100 years. During the annual shut down, much of the work is done to the plant. This year was no exception; the boiler, the turbine, the coal handling equipment, and various other pieces of equipment received yearly inspection, maintenance, and upgrades. About \$950,000 was included in the electric fund's budget for this maintenance.

The City's Electric Field Division sees that the power is supplied to our consumers reliably and efficiently. Residentially, 11 new accounts were added, 75 poles were replaced, and maintenance on the existing lines was done throughout the City, making the system more reliable. Commercial growth was better than expected, adding an additional 8 commercial accounts and 5 new industrial accounts. The Electric Field Division continued with the installation of AMI electric meters. This tool is very useful to the City of Dover to alert the City of power outages or meter problems. The City's initiative towards energy conservation continued with the installation of more LED street lights.

Department Information

2020 was a mild winter for the Street Department. The entire salting season required 558 tons of salt, compared to 1,106 in the previous season.

Mowing of the City's right of ways is done by the general services division. There are 50 plus locations throughout the City that are maintained by mowing and weed eating. Mowing is done weekly, bi-weekly, and monthly as required.

The leaf season lasted for months this year. It started on October 20th and went well into the new year. Leaves were picked up using our leaf machine and two truck-mounted collection boxes. The loader and dump trucks were used to complete the removal. For the entire process, we used 1,478 man-hours to haul 157 loads of leaves.

The City of Dover's mini dump was used primarily as a collection area again this year for the brush, construction materials and cement that we collected. The brush and yard debris were hauled by Bull Country Compost to their facility for a cost of \$6,715. This year, in conjunction with a grant through Stark-Tusc-Wayne Joint Solid Waste Management District, the City continued to operate a compost site that was used immensely by the residents.

The street sweeper logged 118 days in 2020; the majority of the sweeping was done on Sunday nights. The painting program continued in 2020 with total supplies for the program consisting of 800 gallons of paint. Over 30 miles of streets were striped, along with 530 parking stalls, 98 crosswalks, and 31 turn bays.

The general services division also maintains traffic control devices. There are 29 traffic light systems, 9 four-way flasher/warning flashers, and 8 school speed limit light systems in the City of Dover. With the help of an ODOT grant, the City is entering into Phase II of the traffic signalization project and is in the planning stages. This project will evaluate and replace the second half of the City's signals. Signs are also a big part of our program. New signs are installed to replace old worn signs and stolen or damaged ones, while others are to keep in compliance with the Ohio Uniform Traffic Code. During 2020, 111 new signs and 37 new posts were installed.

Dover City Parks Department continues to be a great asset to the City. The department offers recreational men's, women's and co-ed leagues for softball, bocce, volleyball and basketball. Summer activities include youth basketball, football and baseball camps, tennis, golf, and swimming lessons. Unfortunately, due to COVID-19, many of those had to be canceled. Summer youth baseball and softball continue to be very popular along with the pool and our disc golf course. In 2020, the parks department had to cancel the City's annual end of summer celebration.

The City Park is always a busy place in the summer. The department operates two concession stands and is home to a state of the art playground donated in part to the City from a host of sponsors. Our picnic shelters had 47 reservations and the pool was not opened for the 2020 season. Memorial Hall is a rental for the City which consists of a dining hall, meeting rooms and a gym. The Parks received \$21,505 in rental, camp and league fees throughout 2020.

The parks department also is responsible for the shade tree program. In 2020, 107 trees were maintained and 85 trees were removed. The City is proud to be a Tree City USA recipient for 40 consecutive years.

The City owns and operates three cemeteries. The department keeps busy year-round by consistently maintaining and improving properties. In 2020, the cemetery department conducted 142 interments. We are very proud of our cemeteries. They are well-kept, beautifully-landscaped properties providing the Dover citizens with a picturesque final resting place.

The Dover Police Department was kept busy in 2020. The department received 8,840 calls, investigated 206 traffic accidents, 20 of those involving injuries and with no fatalities. The department investigates all infractions of State law and City Ordinances.

The Dover Police Department continued to serve the community by keeping City of Dover a safe place to live and visit. The Department consists of 22 sworn officers, 11 Special/Reserves officers, 3 civilian dispatchers, and a K-9 Unit and also maintains 11 service vehicles. The Department provides services such as money escorts, funeral escorts, vehicle lockouts, home vacation checks, and security for annual events throughout the year.

The Dover Police Department participates in community service programs such as the National Child Safety Program for grades K-5, the Officer Phil Program, North Dover Fall Festival Trunk or Treat, and Tuscarawas County Safe Kids Coalition Teen Rodeo, K-9 demonstrations, Department tours and Senior Citizen Safety talks. Most of these programs were put on hold due to the COVID-19 pandemic.

The Dover Fire Department also helped keep the community safe. They responded to 1,196 EMS calls and 74 Fire calls and completed 1,752 training hours. The Fire Department hosts an annual open house to share their services with the community.

The City's Electric Field division participated in two mutual aid calls this year to restore power after storms. One was to New Jersey in August and the other was to Beach City, Ohio in November. Both calls were handled with professionalism, and the City received great feedback from both entities. The electric field employees also provide year-long community service by installing banners and temporary wiring for all of the downtown events. The employees are responsible for decorating the downtown for the Christmas season, and without their attention to detail, the City would never be able to light the downtown and surrounding areas all at once on the evening of our Christmas holiday parade.

Dover's Water/Wastewater Departments are working year-long to maintain and improve our systems. In 2020, 330 feet of 6-inch water main was installed at the 500 block of Betscher Avenue. In addition, 2 water valves were replaced, repairs were made on 15 water main and water service leaks, 30 street and curb boxes were repaired, and 17 new water services were installed. In order to ensure fire protection for the City, the department replaced 1 fire hydrant, winterized 646 fire hydrants, and flushed more than 1,292 fire hydrants during the year.

The Water department annually prepares a Consumer Confidence Report which provides users with information about their drinking water. This report is available on the City website.

In 2020, the City of Dover Wastewater department worked on lift stations for 110 days, cleaned sewer lines on 108 occasions, and responded to 50 sewer calls. Sewer lift station operations are checked upon daily by department employees.

We are very proud of the services provided to our City's residents and applaud the efforts of our departments in maintaining a progressive approach to management and continually upgrading their education and licenses as well as implementing new ideas to make the City services they provide to its citizens the best they can be.

For the Future

Dover continues to strive to improve upon its desirability as a place to reside, worship and conduct business in Tuscarawas County. Short term and long term goals are set yearly and every effort is made to realize each goal. It is a primary focus of the City's administration to prioritize and achieve these goals for the betterment of the citizens of the City of Dover.

The future for most municipalities like the City of Dover is one of economic uncertainty; however, the City of Dover will continue to use every asset and every economic tool available to maintain existing businesses and entice new business to the area.

A goal every year is to provide the citizens of Dover with the same or a better level of service than that of the previous year. We would like the Citizens of Dover to have a City to be proud of and that cares for their changing needs while maintaining a fiscally sound base.

Long Term Financial Planning

The City ensures there are funding sources for all projects it undertakes. A portion of the City's income tax is allocated to the master capital fund to help provide considerable pay-as-you-go financing of governmental capital projects and capital assets. Traditionally, the City has funded projects for our enterprise funds by issuing mortgage revenue bonds and bond anticipation notes as necessary. In 2011, the City issued a general obligation bond to pay off all of its outstanding bond anticipation notes. We plan to scrutinize every project and use the means available to us to complete any necessary improvements. Our wastewater treatment plant is funded by a low interest loan through the Ohio Water Development Authority (OWDA). A no-interest loan was obtained through the Ohio Public Works Commission and was used as part of the financing for the Wills Avenue storm sewer project. In December 2015, the City issued \$2,245,000 in Municipal Electric System Improvement Bonds. The proceeds were used for a pollution control facilities project that came in under budget. The OPWC loans and the Municipal Electric System Improvement Bonds were fully repaid during 2020.

Another long term goal had been a north end safety sub-station. The City diligently set aside funds for the construction of this site. On March 15, 2016, the City passed a 4-mill replacement levy to fund the additional safety forces that would be needed at this north end safety sub-station. The project was started in July 2018, and the new facility was occupied in the summer of 2019. This has helped ensure that Dover remains a safe community. The levy was up for renewal in May of 2021 and passed. This allows the City to continue operating the safety sub-station.

Relevant Financial Planning

The financial planning for the City is based many times upon need. For example, in compliance with Ohio law, the City of Dover collects a kilowatt per hour tax; this tax revenue is to be receipted in the general fund in an effort to offset the general fund's loss of other revenues related to electric. The City has passed legislation that allows the transfer back to the electric fund based on need. Yearly, it is decided upon, by the administration and the finance committee of City Council, which fund will be the recipient of all or part of this revenue.

The split of our City's income tax revenue has been addressed elsewhere in the report; however, the practice of allocating a percentage of our income tax revenue to the master capital fund continues to be a most valuable tool. In the time of financial downturn the percentage can be lowered to allow for additional yearly revenue for operating expense, but otherwise, 40 percent of income tax revenue is used to maintain and grow our City, providing infrastructure and enhancements to serve our citizens. In 2020, only 30 percent of income tax was allocated to the master capital fund, as operating funds benefited from the additional revenue.

The financial condition of the City is reviewed by the finance committee of City Council through reports from both the Auditor and Mayor. Recommendations are submitted and either acted upon by the committee or taken under advisement for the future.

The City of Dover's present operations, current financial condition, and the future are reviewed, executed and planned as a cooperative effort of dedicated elected officials and administrative staff with a single goal in mind, to make Dover citizens proud to call this City home.

Awards

GFOA Certificate of Achievement The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dover for its Comprehensive Annual Financial Report for the year ended December 31, 2019.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report which conforms to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA for review.

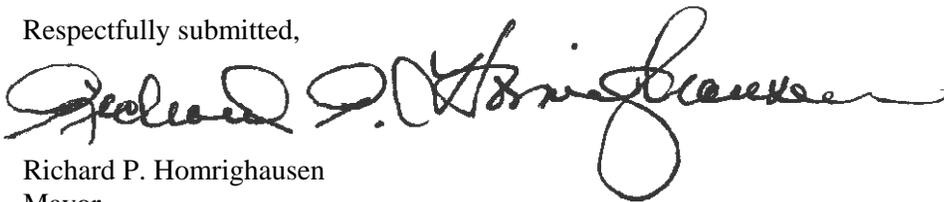
Tree City USA The City received its fortieth Tree City USA Award for the year ended December 31, 2020. These prestigious awards recognize the City for its annual program of planting new trees and maintaining and removing old trees. Dover has been the second longest recipient of this award at the City level.

Acknowledgments

The preparation of the Comprehensive Annual Financial Report requires a major effort. We would like to thank everyone who has been involved in this report either directly or indirectly. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the City Auditor's office and the supervisors of other City departments, and the Local Government Services section of the Auditor of State's office.

We are happy to report that the City's financial policies and management have enabled Dover to continue to provide a sound financial condition. Each year we renew our commitment to implement responsible and progressive changes in order to improve our responsiveness to the citizenry and to insure the financial stability of the community. We extend our appreciation to City Council for its support and commitment to responsible fiscal reporting.

Respectfully submitted,



Richard P. Homrighausen
Mayor



Nicole L. Stoldt
Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Dover
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

City of Dover
Tuscarawas County, Ohio
Principal Officials
December 31, 2020

Mayor Richard P. Homrighausen
President of Council..... Shane N. Gunnoe
Councilman – Ward I..... Gregory M. Bair
Councilman – Ward II Kevin Korns
Councilman – Ward III Sandra K. Moss
Councilman – Ward IV Robert A. Mueller
Council-at-Large John Correll
Council-at-Large Justin Perkowski
Council-at-Large Donald H. Maurer
Clerk of Council..... Julie L. Leggett
Law Director Douglas J. O’Meara
Building Inspector..... John McFadden
Civil Service..... Linda E. Hildebrand

Finance Department

Auditor Nicole L. Stoldt
Treasurer Susan Solvey
Income Tax Administrator..... Tami McIntyre

Safety Department

Safety/Human Resources Director..... Gerry Mroczkowski
Fire Chief Russell R. Volkert
Police Chief..... Paul Bantum

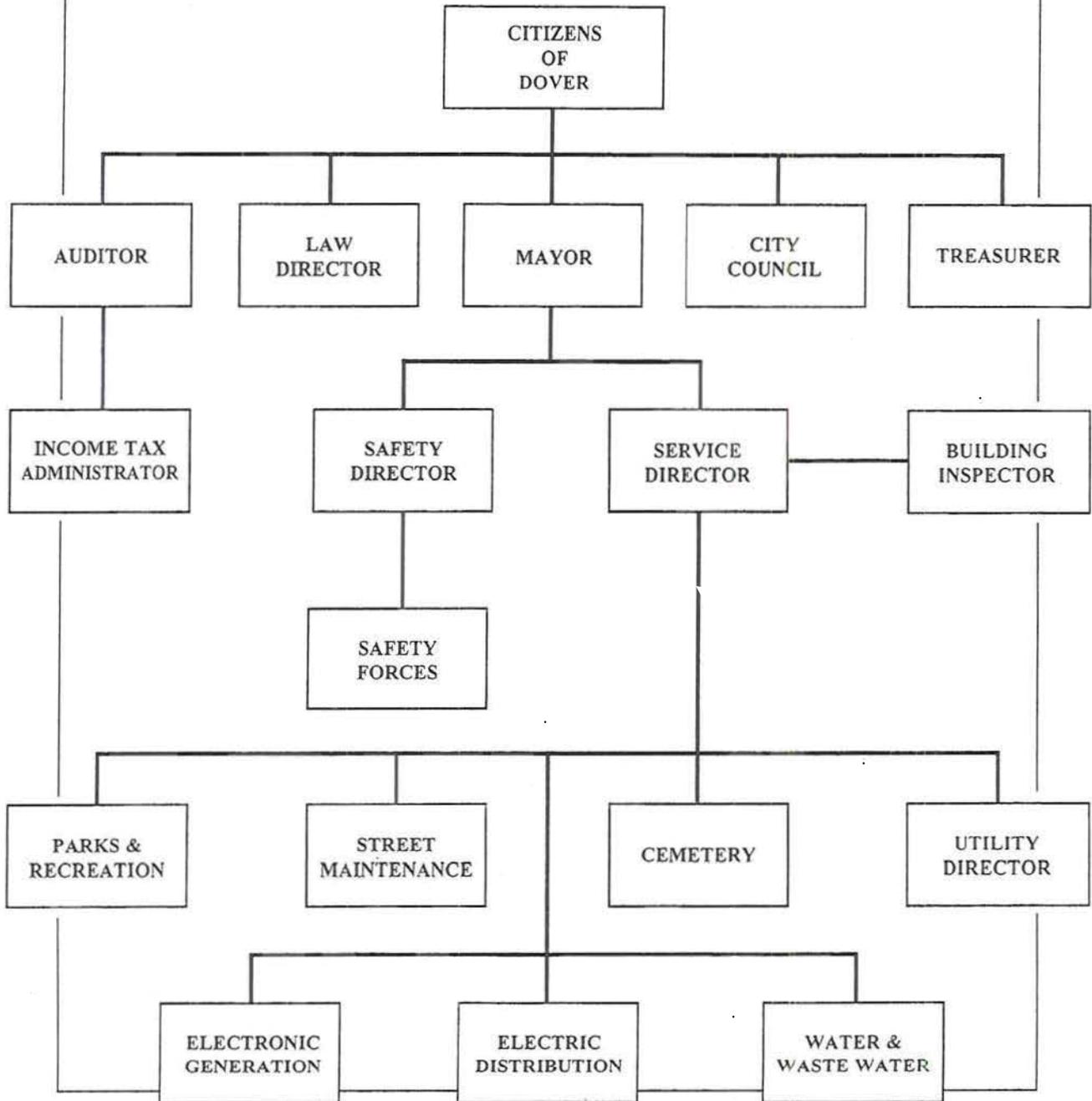
Service Department

Service Director David F. Douglas
Cemetery Scott J. Harmon
Electric Distribution..... Charles W. Stull
Electric Plant..... David A. Filippi
General Services Kenny Young
Parks and Recreation..... Scott A. Jerles
Utilities Office Beth E. Jones
Water and Sewer..... Mark R. Keyser



CITY OF DOVER, OHIO

Organization Chart



FINANCIAL SECTION

THE CITY OF DOVER, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR
ENDED
DECEMBER
31, 2020



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INDEPENDENT AUDITOR'S REPORT

To the Members of Council and Management
City of Dover
Tuscarawas County, Ohio
122 East Third Street
Dover, OH 44622

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dover, Tuscarawas County, Ohio, (the City) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dover, Tuscarawas County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and pension and other post-employment benefit schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Dover's basic financial statements. The combining and individual fund financial statements and schedules, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
New Philadelphia, Ohio
June 23, 2021

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City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The discussion and analysis for the City of Dover's (the City's) financial statements provides an overall review of the financial activity of the City for the twelve months ended December 31, 2020. The intent of this discussion is to provide a narrative that describes the City's performance as a whole. To obtain a more detailed understanding, one should also review the transmittal letter and the basic financial statements.

Financial Highlights

Financial highlights for 2020 are as follows:

The City's Riverfront Revitalization project continued into 2020. Additional grants were obtained through Ohio Public Works Commission to enhance the park-like atmosphere. The City has applied for various other grants to work on making an inviting gateway from the downtown area to the riverfront.

The City partnered with the Ohio Department of Transportation to start Phase II of the traffic signalization upgrade. Half of the City had new traffic signals installed, which are connected by fiber and put on sensors for better traffic flow and safer response for safety personnel responding to emergency calls. This phase will complete the traffic signalization upgrade for the City.

As State funding is being cut at many levels, the City has found it necessary to change its practice of placing 40 percent of its income tax revenue into the master capital fund. Since 2012, the City has placed 25 percent of income tax collections into the fund for projects, leaving the additional 15 percent to be used for operating expenses. In 2020, the City was able to allocate 30 percent of income tax collections to master capital, which allowed for more paving and other projects to be completed.

Several departments benefited in 2020 from the master capital fund. The Parks Department did playground resurfacing, repairs to Memorial Hall, pool locker room upgrades, and blacktopped several lots. The Police Department purchased new cameras for their cruisers. The Cemetery Department purchased a new mower and the City completed the nearly \$600,000 worth of paving.

In September of 2012, the City passed an ordinance effective January 1, 2013, to enact a 3 percent lodging tax for any establishment in which 5 rooms are provided for the accommodation of guests. The monies are to be deposited into the general fund and are used for economic development and tourism in the City of Dover. Requests can be submitted by groups or organizations seeking funding for projects being completed in the City. The Dover Architectural Review Board reviews the requests and makes a recommendation to Council. As of the end of 2020, the City of Dover has distributed \$116,260 since the start of the program.

Using this Annual Financial Report

This report is designed to allow the reader to look at the financial activities of the City of Dover as a whole and is intended to allow the reader to obtain a summary view or a more detailed view of the City operations, as they prefer.

The statement of net position and the statement of changes in net position provide information from a summary perspective showing the effects of the operations for the year 2020 and how they affected the operations of the City as a whole.

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Reporting the City of Dover as a Whole

Statement of Net Position and Statement of Activities

The statement of net position and the statement of activities provide summary information concerning the financial position and operations of the City as an entity. They provide a good resource for an overall evaluation of the City's financial performance "on one page." These statements include all non-fiduciary assets and liabilities using the accrual basis of accounting. This method takes into account all revenues when they are earned and all expenses when they are incurred. These transactions are booked when they occur and not when the actual cash is received for revenues or when invoices are paid for expenses.

These two statements report the City's net position and changes in that position. The change in net position is important since it is an indication of whether the financial position of the City is improving or declining. However, to properly evaluate the operation of the City, certain non-financial items should be taken into consideration. These items would include the current economic situation as a whole, the current tax base for the City and the age and condition of the City's buildings and infrastructure.

In the statement of net position and the statement of activities, the City is divided into two major activities:

- **Governmental Activities** – Most of the City's programs and services are reported here, including general government, security of persons and property, transportation, public health services, community environment, basic utility services, and leisure time activities.
- **Business-Type Activities** – These services are provided on a fee basis to recover all of the expenses of the goods or services provided. The City's business-type activities are sewer, electric and water.

Reporting on the Most Significant Funds of the City of Dover

Fund Financial Statements

The analysis of the City's major funds begins on page 12. The fund financial reports give a detailed report of the activities within the funds. These funds are in existence to provide a multitude of services to the citizens of Dover. Each fund is in some ways an entity unto itself. Each fund has a designed revenue stream and specific uses for the monies within the fund.

In this report, the focus is on five major funds, the general fund, the master capital fund, the sewer fund, the electric fund, and the water fund. For purposes of this report, the sewer revenue and wastewater reserve are reported as the "sewer fund." Likewise, the electric revenue, guarantee deposit, electric replacement and improvement, electric system capital reserve, electric surplus, and the municipal electric improvement are all reported under the "electric fund" and the water revenue, water surplus, water construction and the water replacement and improvement are reported as the "water fund."

Governmental Funds All of the City's major activities (excluding the water, sewer and electric funds) are reported in the governmental funds. This report shows how monies flow into and out of these funds and also shows what balances are available for future expenditures. The accounting method used to report this activity is the modified accrual method. This method reports cash and like-cash items that can be converted into cash. This shows what level of financial resources is available or will be available to provide the services that the general government provides in the near future. These services include police and fire protection, as well as improving and maintaining the City's streets, parks, cemeteries, and City Hall. The relationship between governmental activities (reported in the statement of net position and the statement of activities) and the government funds is reconciled in the financial statements.

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Proprietary Funds Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match, except for the internal service fund allocations.

The City of Dover as a Whole

The statement of net position provides an overall view of the City. Table 1 shows a summary of the City's net position for 2020 as compared to 2019.

Table 1
Net Position

	Governmental Activities		Business-Type Activities*		Total*	
	2020	2019	2020	2019	2020	2019
Assets						
Current and Other Assets	\$12,877,398	\$11,529,317	\$18,336,201	\$19,659,442	\$31,213,599	\$31,188,759
Net Pension Asset	51,866	26,923	92,207	47,864	144,073	74,787
Capital Assets, Net	23,008,323	22,952,210	44,300,503	45,920,544	67,308,826	68,872,754
<i>Total Assets</i>	<u>35,937,587</u>	<u>34,508,450</u>	<u>62,728,911</u>	<u>65,627,850</u>	<u>98,666,498</u>	<u>100,136,300</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	25,190	37,786	25,190	37,786
Pension	2,374,347	4,847,735	992,198	2,692,097	3,366,348	7,538,660
OPEB	1,508,077	1,260,094	680,432	347,456	2,188,509	1,607,550
<i>Total Deferred Outflows of Resources</i>	<u>3,882,424</u>	<u>6,107,829</u>	<u>1,697,820</u>	<u>3,077,339</u>	<u>5,580,047</u>	<u>9,183,996</u>
Liabilities						
Current Liabilities	1,452,509	1,489,657	2,300,035	3,498,787	3,752,544	4,988,444
Long-Term Liabilities						
Due Within One Year	520,303	442,866	1,937,393	2,361,650	2,457,696	2,804,516
Due in More Than One Year:						
Net Pension Liability	13,163,944	16,375,232	6,304,777	8,822,170	19,468,721	25,197,402
Net OPEB Liability	3,819,501	3,565,578	4,283,187	4,075,253	8,102,688	7,640,831
Other Amounts	3,521,972	3,056,574	10,443,456	12,366,304	13,965,428	15,422,878
<i>Total Liabilities</i>	<u>22,478,229</u>	<u>24,929,907</u>	<u>25,268,848</u>	<u>31,124,164</u>	<u>47,747,077</u>	<u>56,054,071</u>
Deferred Inflows of Resources						
Property Taxes	1,624,847	1,637,785	0	0	1,624,847	1,637,785
Pension	1,885,353	294,805	1,448,243	208,290	3,333,399	501,923
OPEB	885,177	421,403	654,393	61,861	1,539,570	483,264
<i>Total Deferred Inflows of Resources</i>	<u>4,395,377</u>	<u>2,353,993</u>	<u>2,102,636</u>	<u>270,151</u>	<u>6,497,816</u>	<u>2,622,972</u>
Net Position						
Net Investment in Capital Assets	21,074,945	21,063,293	32,905,198	32,476,334	53,980,143	53,539,627
Restricted for:						
Cemetery	99,728	25,840	0	0	99,728	25,840
Cemetery Care:						
Nonexpendable	784,803	773,950	0	0	784,803	773,950
Expendable	0	12,384	0	0	0	12,384
Street Maintenance and Repair	751,799	816,302	0	0	751,799	816,302
Police and Fire Pension	219,557	62,448	0	0	219,557	62,448
Revolving Loan Program	449,642	449,497	0	0	449,642	449,497
Law Enforcement and Education	46,425	45,413	0	0	46,425	45,413
Capital Projects	28,456	23,581	0	0	28,456	23,581
Unclaimed Monies	17,017	17,037	0	0	17,017	17,037
Unrestricted (Deficit)	(10,525,967)	(9,957,366)	4,150,049	4,834,540	(6,375,918)	(5,122,826)
<i>Total Net Position</i>	<u>\$12,946,405</u>	<u>\$13,332,379</u>	<u>\$37,055,247</u>	<u>\$37,310,874</u>	<u>\$50,001,652</u>	<u>\$50,643,253</u>

*After deferred outflows and inflows of resources related to the change in internal proportionate share of pension-related and OPEB-related items have been eliminated.

The net pension liability (NPL) is the single largest liability reported by the City at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit

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to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained previously, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In total, the City's net position showed a decrease for 2020 due to an increase in expenses, mainly the increase in security of persons and property expense related to an increase in OP&F OPEB expense. Business-type activities had comparable decreases in both revenues and expenses; however, the decrease related to a special item recognized in the prior year also contributed to the decrease in net position.

Although total current and other assets remained comparable to the prior year, the increase for governmental activities was primarily attributable to the increase in equity in pooled cash and cash equivalents. This increase in cash resulted primarily from a portion of the police and fire salaries being paid from CARES Act grant funding, a decrease in spending for capital projects, and a decrease in parks and recreation costs due to decreases in parks and recreation expenditures due to not opening the parks or pools due to COVID and no need for summer help.

Total capital assets decreased in 2020, with current year additions being lower than in the prior year, since 2019 had included several major projects as well as assets received in the transfer of sewer and water operations from Tuscarawas County. For governmental activities, a small increase was seen in capital assets, with additions including resurfacing of the playground, property acquisition on the riverfront, and various vehicles.

Total liabilities decreased in 2020, with decreases for both governmental activities and business-type activities being primarily due to a decrease in the net pension liability. The net pension liability changes represent the City's proportionate share of the unfunded benefits of the OPERS traditional and combined plans and the OP&F plan. As indicated previously, changes in benefits, contribution rates, and return on investments affect the balances of the net pension liability. For governmental activities, the decrease in the net pension liability was partly offset by increases in long-term liabilities due within one year and other amounts due in more than one year, primarily due to the issuance of general obligation bonds and an increase in the estimated liability for compensated absences. For business-type activities, current liabilities decreased due to a decrease in contracts payable that was related to a timing difference in payments for purchased power. Long-term liabilities due within one year and other amounts due in more than one year also decreased for business-type activities as debt was paid down. The City of Dover makes a conscious effort to grow and maintain the City's services and assets while paying down debt and maintaining balances to help meet current needs.

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Table 2 shows the changes in net position for 2020 and 2019 for both governmental and business-type activities.

Table 2
Change in Net Position

	Governmental		Business-Type		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Services and Sales	\$1,578,425	\$1,602,293	\$31,121,753	\$32,990,105	\$32,700,178	\$34,592,398
Operating Grants, Contributions and Interest	2,007,301	997,860	63,423	0	2,070,724	997,860
Capital Grants, Contributions and Interest	210,276	594,350	0	33,982	210,276	628,332
Total Program Revenues	3,796,002	3,194,503	31,185,176	33,024,087	34,981,178	36,218,590
General Revenues						
Property Taxes	1,806,057	1,775,545	0	0	1,806,057	1,775,545
Kilowatt per Hour Tax	1,107,632	787,951	0	0	1,107,632	787,951
Income Taxes	6,851,244	7,902,523	0	0	6,851,244	7,902,523
Grants and Entitlements	522,807	547,383	0	0	522,807	547,383
Gain on Sale of Capital Assets	0	0	28,000	0	28,000	0
Unrestricted Contributions	8,659	25,075	0	0	8,659	25,075
Investment Earnings	117,601	296,537	12,743	41,053	130,344	337,590
Miscellaneous	904,751	277,412	285,728	211,144	1,190,479	488,556
Total General Revenues	11,318,751	11,612,426	326,471	252,197	11,645,222	11,864,623
Total Revenues	15,114,753	14,806,929	31,511,647	33,276,284	46,626,400	48,083,213
Program Expenses						
General Government	1,777,333	2,041,536	0	0	1,777,333	2,041,536
Security of Persons and Property	6,986,821	632,188	0	0	6,986,821	632,188
Transportation	2,783,943	2,630,640	0	0	2,783,943	2,630,640
Public Health Services	1,034,351	1,022,967	0	0	1,034,351	1,022,967
Community Environment:						
Primary Government	383,295	205,903	0	0	383,295	205,903
Intergovernmental	14,930	0	0	0	14,930	0
Basic Utility Services	919,664	858,970	0	0	919,664	858,970
Leisure Time Activities	1,134,944	1,326,778	0	0	1,134,944	1,326,778
Interest and Fiscal Charges	65,446	67,742	0	0	65,446	67,742
Enterprise Operations:						
Sewer	0	0	4,540,298	4,254,202	4,540,298	4,254,202
Electric	0	0	25,705,966	27,473,078	25,705,966	27,473,078
Water	0	0	1,921,010	1,973,536	1,921,010	1,973,536
Total Program Expenses	15,100,727	8,786,724	32,167,274	33,700,816	47,268,001	42,487,540
Change in Net Position Before Special Item and Transfers	14,026	6,020,205	(655,627)	(424,532)	(641,601)	5,595,673
Special Item	0	0	0	1,073,628	0	1,073,628
Transfers	(400,000)	154,883	400,000	(154,883)	0	0
Change in Net Position	(385,974)	6,175,088	(255,627)	494,213	(641,601)	6,669,301
Net Position Beginning of Year	13,332,379	7,157,291	37,310,874	36,816,661	50,643,253	43,973,952
Net Position End of Year	\$12,946,405	\$13,332,379	\$37,055,247	\$37,310,874	\$50,001,652	\$50,643,253

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For 2019, OP&F recognized a change in benefit terms for their OPEB plan, and those changes contributed to the City's having negative OP&F OPEB expense of (\$6,214,044) for 2019. In 2020, the City's OP&F OPEB expense was \$199,869; this change accounted for the large increase in security of persons and property expenses.

Governmental Activities

The funding for the governmental activities comes from several different sources, the most significant being the municipal income tax. Operating grants, contributions and interest were the next most significant source for 2020, with the large increase resulting from CARES Act grant funding. Other typically prominent sources are property taxes and charges for services and sales.

The City's income tax was established by ordinance to be effective January 1, 1970, at a rate of 1 percent. In the November election of 2006, the voters voted to increase the income tax rate by .5 percent. There is no restriction on how the additional .5 percent is to be used. The decrease in income tax revenues from the prior year was mainly due to the pandemic. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: 30 percent of the net income tax to the master capital capital projects fund and the remaining balance divided between the cemetery special revenue fund, the street maintenance and repair special revenue fund, the police and fire pension special revenue fund, and the general fund. This practice continues to be an excellent tool in making capital improvements, maintaining City streets and purchasing equipment. It is the plan to review the allocation to the master capital fund on a yearly basis in an effort to ensure good operating balances along with ample dollars for capital improvements.

Capital grants and contributions decreased from 2019 due to having fewer grant-funded projects than in the prior year.

Investment earnings decreased primarily due to the decline in interest rates.

As is typical, security of persons and property represented the largest expense of the governmental activities in 2020 and includes the police and fire departments. The drastic increase from the prior year was due to the increase in OP&F OPEB expense as discussed previously. The City worked diligently to control expenses. Both of these departments are paid out of the general fund, although some of the police and fire salaries were paid from CARES Act grant funding in 2020.

The Fire Department employs 25 full-time employees including the Chief. The City is committed to maintaining a very efficient department. Regular meetings, drills and training sessions are held. There is a strong emphasis on equipment with financial planning in place for replacement of worn equipment on a regular basis. The department's functions include firefighting, emergency medical service (including paramedic service), fire prevention education and investigation. The department also contracts with Dover Township to provide firefighting and emergency medical services. The revenues generated by this contract are reported under the charges for services area.

The Police Department is a full-time, 24 hours a day, 365 days a year department with 22 officers, including a full-time Chief.

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The Street Maintenance and Repair and Traffic Department employs 12 full-time employees who provide the City and its citizens many services that include public road salting, leaf and debris pickup, paint striping and alley profiling. Transportation expenses in 2020 increased from 2019 due to an increase in road maintenance and repair expenses.

The City also maintains three cemeteries (public health services) and two parks (leisure time activities) within the City. Leisure time activities decreased in 2020 because of not opening the parks or pools due to COVID and no need for summer help.

The increase in community environment expenses for 2020 was primarily due to small business and social services grants the City provided from CARES Act grant funding.

Business-Type Activities

The City also operates a Utility Department that consists of three utilities. The largest from an asset and revenue standpoint is the electric utility. This utility consists of a coal fired generation plant and distribution system that serves the City and surrounding area with reliable and competitively priced power. In 2020, the electric utility generated \$25,081,956 in charges for services revenue. In 2001, the City entered into a joint venture project with other municipalities and AMP (American Municipal Power) to ensure the availability and consistent pricing when purchasing peak power. The City is always looking for ways to generate and purchase the most affordable power for the Citizens of Dover. The City's Mayor remains involved on a daily basis with other electric communities partnering and exploring all avenues of the electric industry to continue to provide this unique high quality service to Dover.

The water utility serviced 5,800 consumers with a minimum daily pumpage of .91 million gallons and a maximum daily pumpage of 3.29 million gallons in 2020. The water plant was put into service in 1998. The raw water is supplied through five wells currently in service into the plant where the water is treated with chlorine and filtered through green sand filters and distributed throughout the City. The City has three water towers.

The sewer facility processed an average of 1.31 million gallons per day during 2020 and served 5,906 customers. The sewer plant expansion was a major project for the City. This \$13 million expansion broke ground in 2007. The City has paid for the engineering and design through the sewer fund and funded the remainder with a loan through the Ohio Water Development Authority for the construction phase of the project. The City began to repay the 20 year loan in June of 2009. The new sewer plant was tested throughout 2009. The 3 million gallon per day Membrane Bioreactor (MBR) Plant utilizes modern technology that requires trained and vigilant operators. The plant is manned 24 hours per day 7 days per week.

The revenues and expenses for all three of these utilities are reported under the business-type activities on Table 2. The majority of the City's revenues and expenses flow through the business-type activities. The revenues are generated primarily from charges for services. Total charges for services decreased in 2020, due to a decrease in the electric fund due to a decrease in the power cost adjustment. Despite similar decreases in expenses and charges for services revenues, net position of the business-type activities decreased in 2020. This change was primarily related to the prior year's special item recognized for the transfer of certain sewer and water operations from Tuscarawas County.

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The City's Funds

Information about the City's governmental funds begins on page 20. These funds are accounted for using the modified accrual method of accounting. For 2020, the general fund had an increase in fund balance. The increase in fund balance was due to the decrease in expenditures, partly offset by a decrease in revenues and increase in transfers out. The decrease in expenditures was primarily due decreases in security of persons and property and leisure time activities expenditures, and the decrease in revenues was primarily due to a decrease in income taxes. The decreases in expenditures were mainly attributable to a portion of the police and fire salaries being paid from CARES Act grant funding, and a decrease in parks and recreation costs due not opening the parks or pools due to COVID and no need for summer help. The master capital fund had an increase in fund balance as a result of the general obligation bonds issued to finance the purchase of a new fire truck, along with decreases in capital outlay and debt service expenditures, due to decreases in capital projects and scheduled debt payments. The income tax allocated to the master capital fund has always been the source of revenue for many projects such as the purchase of land and equipment and improvements to infrastructure. In 2020, the master capital fund received 30 percent of income tax collections, allowing many projects to be funded and completed. Intergovernmental revenue decreased from 2019 in the master capital fund because in the prior year the City received contributions for the school street project and for the fire station, as well as grants for the canal park project. It is a practice of the City to pay cash for such items. Sinking funds are only utilized when necessary. The City's funds are monitored consistently with adjustments made throughout the year in budgets to accommodate yearly revenues.

The one fund that consistently exceeds its expense expectations is the employee health insurance fund. The medical/surgical and dental benefit plans have been self-funded since 1988. An ordinance was passed in 2012 to increase the premium by \$100 monthly for family coverage and by \$50 for single coverage and allow for an additional \$500 per employee per month to be contributed to the fund on an as-needed basis, and this has helped maintain the fund. In 2020, the fund had an operating gain due to a decrease in claims expense, which was partly offset by a decrease in charges for services revenue. The decrease in claims expense was due to decreases in medical and dental claims paid in 2020, as well as a decrease in claims payable. Charges for services decreased in 2020 since there was little need for additional City contributions to be paid into the fund. The City is consistently negotiating with all unions for plan modifications and increased employee contributions to help control plan costs.

Information about the proprietary funds starts on page 25. These funds are accounted for on an accrual basis. The sewer fund had a decrease in net position due to the prior year's special item recognized for the transfer of operations, as well as an increase in expenses, mainly materials and supplies expense for Membrane Bioreactor (MBR) parts. The electric fund had a small increase in net position primarily due to decreases in expenses, mainly purchased power and fringe benefits, and an increase in transfers in, despite the decrease in charges for services revenues. The decrease in purchased power was due to having a very short shut down of the light plant for annual maintenance in 2020 as a result of not allowing contractors in due to COVID, as well as dropping the efficiency smart contract from the power bill in 2020. The decrease in fringe benefits expense was mainly attributable to changes in the net pension liability and related deferred outflows and deferred inflows. The water fund also had an increase in net position, due to a small increase in revenues, a small decrease in expenses, and a decrease in the loss on sale of capital assets. The City consistently monitors these funds and takes the required actions to ensure strength in its enterprise funds. In 2008, the City found it necessary to pass along a 25 percent water rate increase effective in January of 2009. In an effort to avoid large percentage increases in the future, a 3 percent increase will be effective in January of every year to come. This increase will allow the City to properly maintain and grow the water system for the future.

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Budgeting Highlights

The City's budget is prepared according to the laws of the State of Ohio and is based on accounting for certain transactions on a cash basis for receipts, expenditures, and encumbrances. The City of Dover is somewhat different than many other Ohio cities its size in that the general fund is not the City's most significant fund. The City's budget is adopted at the object level within each department. Any budgetary modifications at that level may only be made by Council action.

For 2020, general fund appropriations were modified by Council several times. Final budgeted revenues were less than original budgeted revenues, and final appropriations were higher than original appropriations due to revised estimates in several expenditure categories, primarily general government and security of persons and property. Actual revenues were higher than the final budgeted revenues due to the receipt of higher amounts in several categories of revenues, most significantly kilowatt per hour tax and other. Other revenues were higher than anticipated due to the receipt of a few workers' compensation rebates during 2020. Actual expenditures were lower than the final appropriations, primarily due to conservative spending in the general government, paying some of the police and fire salaries and wages from the CARES Act grant funding, and decreases in parks and recreation expenditures due to not opening the parks or pools due to COVID and no need for summer help.

All recommendations for appropriation changes come to Council from the City Auditor. The Finance Committee of Council reviews them, and they make their recommendation to the Council as a whole.

Strong emphasis is placed on fund balances. The City Auditor reviews fund balances on a daily basis. Special attention is paid to the operating funds, which are the general, street maintenance and repair, cemetery, electric, sewer, and water funds. Council also receives a monthly report showing beginning fund balance for all funds at the beginning of the year, the change in the balance thus far year to date, and the current fund balance.

Line item reports are reviewed regularly by the City Auditor to ensure spending is within the legal level. The managers and superintendents, as well as the Utility and Safety Service Directors, also monitor their appropriations and fund balances to ensure the entire operation of the City operates within the appropriations.

Capital Assets

Capital assets for the City of Dover increased slightly from 2019 to 2020 for governmental activities and decreased for business-type activities. The increase for governmental activities is due to numerous capital asset additions. The decrease for business-type activities is due to current year depreciation exceeding capital asset additions. Capital asset activity for 2020 is provided in Note 9.

Significant additions to capital assets for governmental activities included resurfacing of the playground, property acquisition on the riverfront, and various vehicles. Some of the additions to capital assets for business-type activities included relining sewer lines, supervisory control and data acquisition (SCADA) controllers, street lighting, and various vehicles.

City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Debt

The City's debt balance for governmental activities reflected an increase from the previous year's balance due to the issuance of general obligation bonds for the purchase of a new fire truck. The City paid off the remainder of the OPWC loans during 2020.

The utility department carries the vast majority of the debt, the largest debt being that of the sewer utility. Utility debt includes revenue bonds, general obligation bonds that were issued for major upgrades to the power plant, an OWDA loan, and AMPGS payable. The debt balance for business-type activities reflected a significant decrease from the prior year as the City continued to make scheduled debt payments and made an early payment towards the balance of the AMPGS payable liability. The repayment of the municipal electric system improvement bonds was completed in 2020.

The City's overall legal debt margin was \$28,626,550 at December 31, 2020.

Additional information on the City's long-term debt can be found in Notes 11 and 12 of this report.

Current Financial Issues

With the refinancing of the water and electric revenue bonds in 2014, the City will save a significant amount of money over the life of the bonds. This has made it possible to forecast debt payments more accurately. With that foreshadowing, at the beginning of 2020, several debt issuances were able to be paid off early.

The City has been actively purchasing new equipment and vehicles, paving streets, expanding and maintaining water and sewer lines, and making the necessary improvements to the electric system, without issuing any debt.

A few large purchases for the year involved the water and wastewater funds. They purchased a pump trailer, van, SCADA tool, and mower. They also lined some of the sanitary sewer pipes. One major project started in 2018 was the restoration/replacement of the MBR filters in the wastewater treatment plant. This is an ongoing project so additional filters were replaced this year, and the replacement of additional filters will continue until they are all replaced.

Two sources of funding continue to offer the City flexibility in controlling revenues to the general fund. One is the Kilowatt-hour (KWH) tax collected by the electric fund. This tax was created by the State as part of the legislation passed for electric deregulation. The tax collected from power sold within City limits is to be receipted in the general fund. Legislation was passed by City Council to allow the tax to be returned to the electric fund. In an effort to keep rates low, it is the City's intent to use a portion of the money in the electric fund each year unless there are significant revenue shortfalls in the general fund. In 2020, 25 percent of the KWH tax revenue was returned to the electric fund to help maintain the fund balance. The other flexible source of funding is the split of the income tax. The standard practice is for 40 percent of tax collections to be allocated to the master capital fund for capital projects; however, in 2011 that amount was reduced to 20 percent and in 2012 changed to 25 percent. This was increased in 2020 to 30 percent. The percentage can be adjusted yearly by City Council to aid in keeping adequate operating balances.

City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

In 2006, the citizens of Dover passed a .5 percent tax increase which was greatly needed; however, it wasn't long before the economic downturn affected the area leaving revenue estimates falling short. In 2012, the State of Ohio's biennial budget made significant cuts to the Local Government Fund subsidies to the City along with an accelerated phase out of the personal property tax reimbursement from the State. These measures reduced 2012 revenue expectations, which were only offset by an increase in income tax collections. This continues to be the case in 2020. The City continues to work short of prior year's staffing levels in a few departments in an effort to control costs.

With a fiber optic network already in place, allowing time for an extension to their location, businesses can be offered a reliable, affordable and efficient fiber connection through the City's network. The City has been testing the system with a few business customers and providing a connection to the local schools, hospital and the City facilities.

The City prides itself on providing reliable and affordable utility services to all of its residents and reviews each project with that mission as the top priority. An economic development electric rate, as a tool to attract new business to the City, is being used by a few qualifying customers. This discounted rate allows the business time to become financially stable and is conditionally offered to any business looking to locate within the City. The City continues to be involved with American Municipal Power (AMP) projects. The City, along with AMP, continues to research alternative methods of power generation, such as hydropower. The City's goal is to diversify its power sources, through purchased power and its own generation, to provide the most reliable power at the lowest cost to citizens.

The strength of the City continues to be the number of small businesses who provide the City diversity in its tax base. Only one employer has more than 1,000 employees; Cleveland Clinic Union Hospital continues to expand its facilities and provide new services.

The plans for the future are always made keeping a careful watch on the financial condition of the City. The City has a firm commitment to its citizens and has continued to provide a high level of services in 2020. The City's goal remains to grow and meet the needs of the future while maintaining fiscal soundness. City departments are adequately staffed and the City continues to replace equipment by necessity. The City is proceeding with its yearly paving program and extending its streets and utilities to new areas based on need.

The Council and the Administration work very hard to keep the City growing and providing the City's citizens with consistent service and meeting their needs. The City watches funds closely and makes sure monies are budgeted to provide for proper maintenance of its equipment and facilities. The City's administration and department superintendents are all involved in the budget process. The budget is developed from the bottom up with the emphasis on good stewardship of ratepayers and taxpayers money.

Contacting the City's Finance Department

This report is intended to provide the City's citizens and anyone interested in the financial aspects of the City of Dover a general overview of its financial operation. If there are questions, please contact Nicole Stoldt, Auditor, City of Dover, 122 East Third Street, Dover, Ohio 44622, by telephone 330-343-6385, by website at www.doverohio.com or by e-mail nicole.stoldt@doverohio.com.

Basic Financial Statements

City of Dover
Tuscarawas County, Ohio
Statement of Net Position
December 31, 2020

	Governmental Activities	Business-Type Activities*	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,130,249	\$12,628,557	\$20,758,806
Materials and Supplies Inventory	194,276	1,809,753	2,004,029
Accounts Receivable	201,348	3,757,566	3,958,914
Internal Balances	227,040	(227,040)	0
Intergovernmental Receivable	643,643	0	643,643
Prepaid Items	175,263	367,769	543,032
Income Taxes Receivable	1,662,862	0	1,662,862
Property Taxes Receivable	1,642,717	0	1,642,717
Regulated Asset	0	1,260	1,260
Investment in Joint Venture	0	(1,664)	(1,664)
Net Pension Asset (See Note 14)	51,866	92,207	144,073
Nondepreciable Capital Assets	3,817,687	2,092,124	5,909,811
Depreciable Capital Assets, Net	19,190,636	42,208,379	61,399,015
<i>Total Assets</i>	<u>35,937,587</u>	<u>62,728,911</u>	<u>98,666,498</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	0	25,190	25,190
Pension	2,374,347	992,198	3,366,348
OPEB	1,508,077	680,432	2,188,509
<i>Total Deferred Outflows of Resources</i>	<u>3,882,424</u>	<u>1,697,820</u>	<u>5,580,047</u>
Liabilities			
Accounts Payable	149,411	140,539	289,950
Accrued Wages	349,770	244,579	594,349
Contracts Payable	65,841	1,368,502	1,434,343
Intergovernmental Payable	146,264	119,413	265,677
Accrued Interest Payable	7,110	12,397	19,507
Vacation Benefits Payable	369,940	303,672	673,612
Customer Deposits	0	110,933	110,933
Claims Payable	114,970	0	114,970
Unearned Revenue	249,203	0	249,203
Long-Term Liabilities:			
Due Within One Year	520,303	1,937,393	2,457,696
Due in More Than One Year:			
Net Pension Liability (See Note 14)	13,163,944	6,304,777	19,468,721
Net OPEB Liability (See Note 15)	3,819,501	4,283,187	8,102,688
Other Amounts	3,521,972	10,443,456	13,965,428
<i>Total Liabilities</i>	<u>22,478,229</u>	<u>25,268,848</u>	<u>47,747,077</u>
Deferred Inflows of Resources			
Property Taxes	1,624,847	0	1,624,847
Pension	1,885,353	1,448,243	3,333,399
OPEB	885,177	654,393	1,539,570
<i>Total Deferred Inflows of Resources</i>	<u>4,395,377</u>	<u>2,102,636</u>	<u>6,497,816</u>
Net Position			
Net Investment in Capital Assets	21,074,945	32,905,198	53,980,143
Restricted for:			
Cemetery	99,728	0	99,728
Cemetery Care - Nonexpendable	784,803	0	784,803
Street Maintenance and Repair	751,799	0	751,799
Police and Fire Pension	219,557	0	219,557
Revolving Loan Program	449,642	0	449,642
Law Enforcement and Education	46,425	0	46,425
Capital Projects	28,456	0	28,456
Unclaimed Monies	17,017	0	17,017
Unrestricted (Deficit)	(10,525,967)	4,150,049	(6,375,918)
<i>Total Net Position</i>	<u>\$12,946,405</u>	<u>\$37,055,247</u>	<u>\$50,001,652</u>

*After deferred outflows and inflows of resources related to the change in internal proportionate share of pension-related and OPEB-related items have been eliminated.

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities:				
General Government	\$1,777,333	\$265	\$80,035	\$0
Security of Persons and Property	6,986,821	123,044	738,803	50,000
Transportation	2,783,943	0	841,335	0
Public Health Services	1,034,351	456,706	177,024	0
Community Environment - Primary Government	383,295	4,220	144,453	79,801
Community Environment - Intergovernmental	14,930	0	14,930	0
Basic Utility Services	919,664	959,705	0	0
Leisure Time Activities	1,134,944	34,485	10,721	80,475
Interest and Fiscal Charges	65,446	0	0	0
<i>Total Governmental Activities</i>	<u>15,100,727</u>	<u>1,578,425</u>	<u>2,007,301</u>	<u>210,276</u>
Business-Type Activities:				
Sewer	4,540,298	3,540,297	28,554	0
Electric	25,705,966	25,081,956	22,058	0
Water	1,921,010	2,499,500	12,811	0
<i>Total Business-Type Activities</i>	<u>32,167,274</u>	<u>31,121,753</u>	<u>63,423</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$47,268,001</u>	<u>\$32,700,178</u>	<u>\$2,070,724</u>	<u>\$210,276</u>

General Revenues

Property Taxes Levied for:

 General Purposes

 Police and Fire Pension

Kilowatt per Hour Taxes Levied for General Purposes

Income Tax Levied for:

 General Purposes

 Street Maintenance and Repair

 Cemetery

 Police and Fire Pension

 Capital Outlay

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Unrestricted Contributions

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$1,697,033)	\$0	(\$1,697,033)
(6,074,974)	0	(6,074,974)
(1,942,608)	0	(1,942,608)
(400,621)	0	(400,621)
(154,821)	0	(154,821)
0	0	0
40,041	0	40,041
(1,009,263)	0	(1,009,263)
(65,446)	0	(65,446)
<u>(11,304,725)</u>	<u>0</u>	<u>(11,304,725)</u>
0	(971,447)	(971,447)
0	(601,952)	(601,952)
<u>0</u>	<u>591,301</u>	<u>591,301</u>
0	(982,098)	(982,098)
<u>(11,304,725)</u>	<u>(982,098)</u>	<u>(12,286,823)</u>
1,648,627	0	1,648,627
157,430	0	157,430
1,107,632	0	1,107,632
3,196,419	0	3,196,419
493,566	0	493,566
400,954	0	400,954
672,316	0	672,316
2,087,989	0	2,087,989
522,807	0	522,807
0	28,000	28,000
8,659	0	8,659
117,601	12,743	130,344
<u>904,751</u>	<u>285,728</u>	<u>1,190,479</u>
11,318,751	326,471	11,645,222
<u>(400,000)</u>	<u>400,000</u>	<u>0</u>
<u>10,918,751</u>	<u>726,471</u>	<u>11,645,222</u>
(385,974)	(255,627)	(641,601)
<u>13,332,379</u>	<u>37,310,874</u>	<u>50,643,253</u>
<u>\$12,946,405</u>	<u>\$37,055,247</u>	<u>\$50,001,652</u>

City of Dover
Tuscarawas County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	General	Master Capital	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,556,673	\$1,735,442	\$2,380,909	\$7,673,024
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	17,017	0	0	17,017
Materials and Supplies Inventory	28,949	0	165,327	194,276
Accounts Receivable	117,299	31,000	53,049	201,348
Intergovernmental Receivable	241,758	0	401,885	643,643
Prepaid Items	143,567	0	31,696	175,263
Income Taxes Receivable	811,174	484,536	367,152	1,662,862
Property Taxes Receivable	1,490,535	0	152,182	1,642,717
<i>Total Assets</i>	<u>\$6,406,972</u>	<u>\$2,250,978</u>	<u>\$3,552,200</u>	<u>\$12,210,150</u>
Liabilities				
Accounts Payable	\$106,006	\$3,558	\$39,847	\$149,411
Accrued Wages	281,590	0	68,180	349,770
Contracts Payable	0	65,841	0	65,841
Intergovernmental Payable	46,642	0	99,622	146,264
Unearned Revenue	0	0	249,203	249,203
<i>Total Liabilities</i>	<u>434,238</u>	<u>69,399</u>	<u>456,852</u>	<u>960,489</u>
Deferred Inflows of Resources				
Property Taxes	1,474,270	0	150,577	1,624,847
Unavailable Revenue	760,730	332,087	591,821	1,684,638
<i>Total Deferred Inflows of Resources</i>	<u>2,235,000</u>	<u>332,087</u>	<u>742,398</u>	<u>3,309,485</u>
Fund Balances				
Nonspendable	189,533	0	981,826	1,171,359
Restricted	0	227,873	1,185,839	1,413,712
Committed	0	1,621,619	185,285	1,806,904
Assigned	2,516,623	0	0	2,516,623
Unassigned	1,031,578	0	0	1,031,578
<i>Total Fund Balances</i>	<u>3,737,734</u>	<u>1,849,492</u>	<u>2,352,950</u>	<u>7,940,176</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,406,972</u>	<u>\$2,250,978</u>	<u>\$3,552,200</u>	<u>\$12,210,150</u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2020

Total Governmental Fund Balances	\$7,940,176
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	23,008,323
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Delinquent Property Taxes	17,870
Income Taxes	1,033,289
Grants	541,398
Charges for Services	61,081
Contributions and Donations	31,000
Total	1,684,638
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental-type activities in the statement of net position.	325,238
An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by business-type activities.	227,040
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(7,110)
Vacation benefits payable is a contractually required benefit not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(369,940)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(2,114,743)
Capital Lease	(410)
Police and Fire Pension	(193,702)
Compensated Absences	(1,733,420)
Total	(4,042,275)
The net pension asset and net pension/OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	51,866
Deferred Outflows - Pension	2,374,347
Deferred Outflows - OPEB	1,508,077
Net Pension Liability	(13,163,944)
Net OPEB Liability	(3,819,501)
Deferred Inflows - Pension	(1,885,353)
Deferred Inflows - OPEB	(885,177)
Total	(15,819,685)
 <i>Net Position of Governmental Activities</i>	 \$12,946,405

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Master Capital	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$1,652,580	\$0	\$157,793	\$1,810,373
Income Taxes	3,380,651	2,086,198	1,575,127	7,041,976
Kilowatt per Hour Tax	1,107,632	0	0	1,107,632
Intergovernmental	538,399	68,775	2,145,402	2,752,576
Interest	112,522	0	15,409	127,931
Fines, Licenses and Permits	29,532	0	1,012	30,544
Charges for Services	1,077,696	0	448,854	1,526,550
Contributions and Donations	9,946	30,700	0	40,646
Other	729,658	27,222	42,731	799,611
<i>Total Revenues</i>	<u>8,638,616</u>	<u>2,212,895</u>	<u>4,386,328</u>	<u>15,237,839</u>
Expenditures				
Current:				
General Government	1,434,342	0	80,035	1,514,377
Security of Persons and Property	4,326,372	0	1,392,108	5,718,480
Transportation	0	0	1,398,704	1,398,704
Public Health Services	7,896	0	896,586	904,482
Community Environment	169,459	0	144,308	313,767
Basic Utility Services	919,664	0	0	919,664
Leisure Time Activities	759,352	0	10,721	770,073
Intergovernmental	0	0	14,930	14,930
Capital Outlay	0	1,912,691	79,793	1,992,484
Debt Service:				
Principal Retirement	2,385	160,688	9,521	172,594
Interest and Fiscal Charges	90	56,200	8,524	64,814
<i>Total Expenditures</i>	<u>7,619,560</u>	<u>2,129,579</u>	<u>4,035,230</u>	<u>13,784,369</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,019,056</u>	<u>83,316</u>	<u>351,098</u>	<u>1,453,470</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,700	0	0	3,700
General Obligation Bonds Issued	0	430,000	0	430,000
Transfers Out	(400,000)	0	0	(400,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(396,300)</u>	<u>430,000</u>	<u>0</u>	<u>33,700</u>
<i>Net Change in Fund Balances</i>	622,756	513,316	351,098	1,487,170
<i>Fund Balances Beginning of Year</i>	<u>3,114,978</u>	<u>1,336,176</u>	<u>2,001,852</u>	<u>6,453,006</u>
<i>Fund Balances End of Year</i>	<u>\$3,737,734</u>	<u>\$1,849,492</u>	<u>\$2,352,950</u>	<u>\$7,940,176</u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2020*

Net Change in Fund Balances - Total Governmental Funds		\$1,487,170
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the current period:		
Capital Asset Additions	1,162,387	
Current Year Depreciation	<u>(976,501)</u>	
Total		185,886
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(129,773)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:		
Property Taxes	(4,316)	
Income Taxes	(190,732)	
Intergovernmental	(85,509)	
Charges for Services	21,331	
Other	<u>31,000</u>	
Total		(228,226)
Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		172,594
In the statement of activities, interest is accrued on outstanding notes, whereas in governmental funds, an interest expenditure is reported when due:		
Accrued Interest	(2,427)	
Amortization of Premium	<u>1,795</u>	
Total		(632)
Other financing sources in the governmental funds, such as general obligation bonds issued, that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.		
		(430,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Compensated Absences	(287,224)	
Vacation Benefits Payable	<u>(67,704)</u>	
Total		(354,928)
The internal service funds used by management are not reported in the City-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service is allocated among the governmental activities:		
Change in Net Position	293,684	
Change in Internal Balance	<u>(84,330)</u>	
Total		209,354
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	1,122,934	
OPEB	<u>17,598</u>	
Total		1,140,532
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:		
Pension	(1,950,639)	
OPEB	<u>(487,312)</u>	
Total		<u>(2,437,951)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>(\$385,974)</u></u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,600,000	\$1,600,000	\$1,653,374	\$53,374
Income Taxes	3,909,285	3,643,227	3,479,752	(163,475)
Kilowatt per Hour Tax	793,400	700,000	1,107,632	407,632
Intergovernmental	585,965	521,065	536,607	15,542
Interest	226,700	200,000	169,176	(30,824)
Fines, Licenses and Permits	29,000	25,600	29,657	4,057
Charges for Services	1,155,000	1,019,100	1,075,604	56,504
Contributions and Donations	9,287	9,187	9,946	759
Other	194,024	165,528	733,564	568,036
<i>Total Revenues</i>	<u>8,502,661</u>	<u>7,883,707</u>	<u>8,795,312</u>	<u>911,605</u>
Expenditures				
Current:				
General Government	1,714,084	1,839,726	1,510,530	329,196
Security of Persons and Property	5,275,567	5,385,767	4,310,003	1,075,764
Public Health Services	8,600	8,600	7,896	704
Community Environment	142,200	180,500	170,620	9,880
Basic Utility Services	925,000	925,000	917,943	7,057
Leisure Time Activities	1,107,945	1,107,945	757,615	350,330
<i>Total Expenditures</i>	<u>9,173,396</u>	<u>9,447,538</u>	<u>7,674,607</u>	<u>1,772,931</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(670,735)</u>	<u>(1,563,831)</u>	<u>1,120,705</u>	<u>2,684,536</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,700	3,700	3,700	0
Transfers Out	(100,000)	(400,000)	(400,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(96,300)</u>	<u>(396,300)</u>	<u>(396,300)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(767,035)	(1,960,131)	724,405	2,684,536
<i>Fund Balance Beginning of Year</i>	2,761,236	2,761,236	2,761,236	0
Prior Year Encumbrances Appropriated	18,782	18,782	18,782	0
<i>Fund Balance End of Year</i>	<u>\$2,012,983</u>	<u>\$819,887</u>	<u>\$3,504,423</u>	<u>\$2,684,536</u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$3,316,503	\$6,716,567	\$2,484,554	\$12,517,624	\$440,208
<i>Restricted Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	0	110,933	0	110,933	0
Accounts Receivable	378,565	2,999,776	379,225	3,757,566	0
Regulated Asset	0	1,260	0	1,260	0
Materials and Supplies Inventory	13,240	1,503,334	293,179	1,809,753	0
Prepaid Items	64,338	267,909	35,522	367,769	0
<i>Total Current Assets</i>	<u>3,772,646</u>	<u>11,599,779</u>	<u>3,192,480</u>	<u>18,564,905</u>	<u>440,208</u>
<i>Non-Current Assets:</i>					
Investment in Joint Venture	0	(1,664)	0	(1,664)	0
Net Pension Asset	20,170	57,630	14,407	92,207	0
Land and Construction in Progress	214,622	1,070,546	806,956	2,092,124	0
Depreciable Capital Assets, Net	15,998,381	18,129,529	8,080,469	42,208,379	0
<i>Total Non-Current Assets</i>	<u>16,233,173</u>	<u>19,256,041</u>	<u>8,901,832</u>	<u>44,391,046</u>	<u>0</u>
<i>Total Assets</i>	<u>20,005,819</u>	<u>30,855,820</u>	<u>12,094,312</u>	<u>62,955,951</u>	<u>440,208</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	25,190	25,190	0
Pension	216,987	625,950	155,463	998,400	0
OPEB	149,157	427,013	106,600	682,770	0
<i>Total Deferred Outflows of Resources</i>	<u>366,144</u>	<u>1,052,963</u>	<u>287,253</u>	<u>1,706,360</u>	<u>0</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	6,616	86,721	47,202	140,539	0
Accrued Wages	52,300	153,204	39,075	244,579	0
Contracts Payable	3,410	1,365,092	0	1,368,502	0
Intergovernmental Payable	24,057	77,276	18,080	119,413	0
Vacation Benefits Payable	72,762	179,383	51,527	303,672	0
Compensated Absences Payable	92,150	217,204	78,689	388,043	0
Accrued Interest Payable	0	10,765	1,632	12,397	0
Customer Deposits Payable from Restricted Assets	0	110,933	0	110,933	0
AMPGS Payable	0	1,260	0	1,260	0
General Obligation Bonds Payable	0	360,000	0	360,000	0
Revenue Bonds Payable	0	0	480,000	480,000	0
OWDA Loans Payable	708,090	0	0	708,090	0
Claims Payable	0	0	0	0	114,970
<i>Total Current Liabilities</i>	<u>959,385</u>	<u>2,561,838</u>	<u>716,205</u>	<u>4,237,428</u>	<u>114,970</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Compensated Absences Payable	123,730	293,445	98,907	516,082	0
General Obligation Payable	0	3,796,789	0	3,796,789	0
Revenue Bonds Payable	0	0	480,000	480,000	0
OWDA Loans Payable	5,650,585	0	0	5,650,585	0
Net Pension Liability	1,379,170	3,940,486	985,121	6,304,777	0
Net OPEB Liability	936,947	2,676,992	669,248	4,283,187	0
<i>Total Long-Term Liabilities (net of current portion)</i>	<u>8,090,432</u>	<u>10,707,712</u>	<u>2,233,276</u>	<u>21,031,420</u>	<u>0</u>
<i>Total Liabilities</i>	<u>9,049,817</u>	<u>13,269,550</u>	<u>2,949,481</u>	<u>25,268,848</u>	<u>114,970</u>
Deferred Inflows of Resources					
Pension	316,802	883,643	254,000	1,454,445	0
OPEB	143,148	392,880	120,703	656,731	0
<i>Total Deferred Inflows of Resources</i>	<u>459,950</u>	<u>1,276,523</u>	<u>374,703</u>	<u>2,111,176</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	9,850,918	15,101,665	7,952,615	32,905,198	0
Unrestricted	1,011,278	2,261,045	1,104,766	4,377,089	325,238
<i>Total Net Position</i>	<u>\$10,862,196</u>	<u>\$17,362,710</u>	<u>\$9,057,381</u>	<u>37,282,287</u>	<u>\$325,238</u>

Some amounts reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service fund.

(227,040)
Net position of business-type activities \$37,055,247

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Operating Revenues					
Charges for Services	\$3,540,297	\$25,081,956	\$2,499,500	\$31,121,753	\$2,161,761
Other	28,253	229,718	27,757	285,728	105,140
<i>Total Operating Revenues</i>	<u>3,568,550</u>	<u>25,311,674</u>	<u>2,527,257</u>	<u>31,407,481</u>	<u>2,266,901</u>
Operating Expenses					
Salaries and Wages	1,070,871	2,894,932	755,878	4,721,681	0
Fringe Benefits	729,555	2,018,004	483,330	3,230,889	0
Purchased Services	391,026	2,213,697	177,297	2,782,020	312,745
Materials and Supplies	1,166,770	3,465,953	131,005	4,763,728	0
Purchased Power	0	13,799,251	0	13,799,251	0
Depreciation	998,130	1,061,307	331,545	2,390,982	0
Claims	0	0	0	0	1,660,472
<i>Total Operating Expenses</i>	<u>4,356,352</u>	<u>25,453,144</u>	<u>1,879,055</u>	<u>31,688,551</u>	<u>1,973,217</u>
<i>Operating Income (Loss)</i>	<u>(787,802)</u>	<u>(141,470)</u>	<u>648,202</u>	<u>(281,070)</u>	<u>293,684</u>
Non-Operating Revenues (Expenses)					
Interest	0	10,642	2,101	12,743	0
Intergovernmental	28,554	22,058	12,811	63,423	0
Gain on Sale of Capital Assets	0	28,000	0	28,000	0
Loss on Investment in Joint Venture	0	(168,786)	0	(168,786)	0
Loss on Sale of Capital Assets	0	0	(15,271)	(15,271)	0
Interest and Fiscal Charges	(206,228)	(131,343)	(41,425)	(378,996)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(177,674)</u>	<u>(239,429)</u>	<u>(41,784)</u>	<u>(458,887)</u>	<u>0</u>
<i>Income (Loss) before Transfers</i>	<u>(965,476)</u>	<u>(380,899)</u>	<u>606,418</u>	<u>(739,957)</u>	<u>293,684</u>
Transfers In	0	400,000	0	400,000	0
<i>Change in Net Position</i>	<u>(965,476)</u>	<u>19,101</u>	<u>606,418</u>	<u>(339,957)</u>	<u>293,684</u>
<i>Net Position Beginning of Year</i>	<u>11,827,672</u>	<u>17,343,609</u>	<u>8,450,963</u>		<u>31,554</u>
<i>Net Position End of Year</i>	<u>\$10,862,196</u>	<u>\$17,362,710</u>	<u>\$9,057,381</u>		<u>\$325,238</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service fund is reported with business-type activities.

	84,330
Change in net position of business-type activities	(\$255,627)

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$3,541,116	\$25,640,322	\$2,530,766	\$31,712,204	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	2,161,761
Other Cash Receipts	28,253	230,377	27,757	286,387	105,922
Electric Deposits Received	0	23,860	0	23,860	0
Cash Payments to Employees for Services	(1,613,979)	(4,234,917)	(1,098,961)	(6,947,857)	0
Cash Payments for Purchased Power	0	(15,005,427)	0	(15,005,427)	0
Cash Payments for Goods and Services	(1,562,321)	(6,066,833)	(316,009)	(7,945,163)	(312,745)
Electric Deposits Returned	0	(19,955)	0	(19,955)	0
Cash Payments for Claims	0	0	0	0	(1,787,371)
Other Cash Payments	0	(497,985)	0	(497,985)	0
<i>Net Cash Provided by Operating Activities</i>	<u>393,069</u>	<u>69,442</u>	<u>1,143,553</u>	<u>1,606,064</u>	<u>167,567</u>
Cash Flows from Noncapital Financing Activities					
Intergovernmental	28,554	22,058	12,811	63,423	0
Transfers In	0	400,000	0	400,000	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>28,554</u>	<u>422,058</u>	<u>12,811</u>	<u>463,423</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities					
Principal Paid on Loans	(685,626)	0	0	(685,626)	0
Interest Paid on Loans	(206,228)	0	0	(206,228)	0
Principal Paid on Bonds	0	(815,000)	(465,000)	(1,280,000)	0
Interest Paid on Bonds	0	(138,356)	(29,620)	(167,976)	0
Sale of Capital Assets	0	28,000	0	28,000	0
Payments for Capital Acquisitions	(224,216)	(466,708)	(191,163)	(882,087)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(1,116,070)</u>	<u>(1,392,064)</u>	<u>(685,783)</u>	<u>(3,193,917)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	10,642	2,101	12,743	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(694,447)</u>	<u>(889,922)</u>	<u>472,682</u>	<u>(1,111,687)</u>	<u>167,567</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,010,950</u>	<u>7,717,422</u>	<u>2,011,872</u>	<u>13,740,244</u>	<u>272,641</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$3,316,503</u></u>	<u><u>\$6,827,500</u></u>	<u><u>\$2,484,554</u></u>	<u><u>\$12,628,557</u></u>	<u><u>\$440,208</u></u>

(continued)

City of Dover
Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2020

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	(\$787,802)	(\$141,470)	\$648,202	(\$281,070)	\$293,684
Adjustments:					
Depreciation	998,130	1,061,307	331,545	2,390,982	0
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	819	61,040	31,266	93,125	782
Regulated Asset	0	494,731	0	494,731	0
Materials and Supplies Inventory	7,717	(450,164)	(47,404)	(489,851)	0
Prepaid Items	1,420	26,791	882	29,093	0
Net Pension Asset	(2,934)	(8,382)	(2,095)	(13,411)	0
Deferred Outflows - Pension	313,858	881,224	225,369	1,420,451	0
Deferred Outflows - OPEB	141,901	391,389	102,002	635,292	0
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	(9,702)	(54,302)	40,609	(23,395)	0
Accrued Wages	7,017	23,916	7,750	38,683	0
Contracts Payable	0	(1,119,695)	0	(1,119,695)	0
Intergovernmental Payable	(9,889)	(22,786)	(4,443)	(37,118)	0
Vacation Benefits Payable	3,918	23,267	9,745	36,930	0
Compensated Absences Payable	(11,692)	94,259	36,302	118,869	0
Customer Deposits	0	3,905	0	3,905	0
AMPGS Payable	0	(494,731)	0	(494,731)	0
Net Pension Liability	31,244	89,274	22,318	142,836	0
Net OPEB Liability	57,013	162,897	40,726	260,636	0
Claims Payable	0	0	0	0	(126,899)
Deferred Inflows - Pension	(254,726)	(702,310)	(214,724)	(1,171,760)	0
Deferred Inflows - OPEB	(93,223)	(250,718)	(84,497)	(428,438)	0
<i>Net Cash Provided by Operating Activities</i>	\$393,069	\$69,442	\$1,143,553	\$1,606,064	\$167,567

Noncash Capital Financing Activities:

At December 31, 2019, the City had accounts payable of \$7,406 and contracts payable of \$20,217 related to the acquisition of capital assets in the electric fund and accounts payable of \$75,072 related to the acquisition of capital assets in the water fund.

At December 31, 2020, the City had contracts payable related to the acquisition of capital assets of \$3,410 in the sewer fund and \$3,410 in the electric fund.

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2020

	Private-Purpose Trust
Assets	
Equity in Pooled Cash and Cash Equivalents	\$9,576
Net Position	
Restricted for Individuals	\$9,576

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2020

	Private-Purpose Trust
Additions	
Interest	\$66
Deductions	0
<i>Change in Net Position</i>	66
<i>Net Position Beginning of Year</i>	9,510
<i>Net Position End of Year</i>	\$9,576

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 1 – Description of the City and Reporting Entity

The City of Dover (the "City") is a municipal corporation established and operated under the laws of the State of Ohio. Originally called Dover, the prefix "Canal" was added in 1807 by postal authorities to distinguish it from the Village of Dover in Cuyahoga County. Canal Dover was an appropriate name at this particular time due to the significance of the canal to the City's economic growth. This "canal town" was incorporated in 1842 and established as a city in 1901. By 1915, the City was officially referred to by its original name of "Dover."

The City is organized as a Mayor/Council form of government. The Mayor, Council, Auditor, Treasurer and Law Director are elected.

Reporting Entity

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. The primary government provides the following services to its citizens: police and fire protection, parks and recreation, building inspection, street maintenance and repairs, cemetery maintenance, emergency medical services, water, electric, sewer and refuse collection. Council has direct responsibility for these activities.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board; and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organizations. Component units may also include organizations for which the City approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. There are no component units included as part of this report.

The City participates in the Community Improvement Corporation of Tuscarawas County, Tuscarawas County Regional Planning Commission, and Ohio Mid-Eastern Governments Association (OMEGA) as jointly governed organizations and the Ohio Municipal Electric Generation Agency (JV2) joint venture. These organizations are presented in Notes 19 and 20 of the Basic Financial Statements.

Note 2 – Summary of Significant Accounting Policies

The financial statements of the City of Dover have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the City's accounting policies are described as follows.

Basis of Presentation

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Government-wide Financial Statements The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the City that are governmental and those that are considered business-type.

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City’s governmental activities and for the business-type activities of the City. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants and endowments that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City.

Fund Financial Statements During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

General Fund The general fund accounts for and reports all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

Master Capital Fund The master capital fund accounts for and reports debt proceeds and grants that are restricted for the acquisition of capital assets and a portion of municipal income tax receipts committed by Council for the purpose of improving, constructing, maintaining, and purchasing those items necessary to enhance the operation of the City.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The other governmental funds of the City account for and report grants and other resources whose use is restricted, committed, or assigned to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the City's major enterprise funds:

Sewer Fund The sewer fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

Electric Fund The electric fund accounts for the provision of electric power service to the residents and commercial users located within the City.

Water Fund The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the City.

Internal Service Fund Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City's employee health insurance internal service fund reports on a self-insurance program for employee medical benefits.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The City's only trust fund is the cemetery perpetual care trust private-purpose trust fund established to account for money held for individuals for the maintenance and repair of private mausoleums and lots. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The City has no custodial funds.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from investment trust, private-purpose trust funds, and custodial funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, the resources must also be available before they can be recorded as revenue. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within thirty-one days of year-end.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines, interest, grants and rentals.

Unearned Revenue Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because the amounts have not yet been earned. The City recognizes unearned revenue for prepaid burial expenses.

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Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources are reported on the government-wide statement of net position for a deferred charge on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the City, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City unavailable revenue includes delinquent property taxes, income taxes, intergovernmental grants, charges for services, and contributions and donations. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 14 and 15).

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Cash and Cash Equivalents

To improve cash management, cash received by the City is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through City records. Interest in the pool is presented as “equity in pooled cash and cash equivalents.”

During 2020, the City invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB) Statement No. 79, *Certain External Investment Pools and Pool Participants*. The City measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest is distributed to the general fund, the street maintenance and repair, state highway, cemetery, and revolving loan special revenue funds, the cemetery endowment permanent fund, the community housing improvement program capital projects fund, the cemetery perpetual care trust private-purpose trust fund, and the electric and water enterprise funds. Interest revenue credited to the general fund during 2020 amounted to \$112,522, which includes \$88,304 assigned from other City funds.

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Restricted assets in the general fund include unclaimed monies. Electric customer deposits have also been restricted because the deposit remains the property of the customer. The restricted asset account is balanced by a customer deposits payable liability account.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The City was able to estimate the historical cost for the initial reporting of capital assets by backtrending (i.e., estimating the current replacement cost of the infrastructure to be

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capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The City maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	50 years	50 years
Improvements other than Buildings	20 years	20-50 years
Equipment and Machinery	20 years	10-15 years
Furniture and Fixtures	20 years	20 years
Vehicles	6 years	6 years
Infrastructure	30-65 years	30-65 years

The City's infrastructure consists of bridges, culverts, curbs, sidewalks, storm sewers, streets, and water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund balance amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension and OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The City records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service. Since the City's policy limits the accrual of vacation time to the amount accrued in one year, the outstanding liability is recorded as "vacation benefits payable" on the statement of net position rather than as a long-term liability.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the City's past experience of making termination payments.

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Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liabilities, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, long-term loans, and capital leases are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City ordinances).

Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level formal action (ordinance or resolution, as both are equally legally binding) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action

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(ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by City Council. In the general fund, assigned amounts represent intended uses established by City Council or a City official delegated that authority by City Charter or ordinance, or by State statute. State statute authorizes the City Auditor to assign fund balance for purchases on order, provided such amounts have been lawfully appropriated. City Council assigned fund balance for law enforcement, for police and fire uniforms and equipment, and to cover a gap between estimated revenue and appropriations in the 2021 appropriated budget.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position

Net position represents the difference between all other elements in the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for electric, sewer, water services and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

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Premiums

On the government-wide financial statements, premiums are deferred and amortized for the term of the debt issuances using the straight-line method. Premiums are presented as an increase of the face amount of the debt issuances payable. On governmental fund statements, premiums are receipted in the year the debt issuances are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Regulated Asset

As determined by the City's Utility Board, electric rates are designed to recover the cost of providing electric service and it is reasonable to assume that those rates can be charged to and collected from electric customers. In 2013, the City incurred a share of the impaired costs related to the AMP Generating Station project (see Note 12). This specific amount will be included in future electric rates through an automatic rate adjustment clause in order for the City to recover these impaired costs from electric customers and therefore has been recorded as a regulated asset on the City's financial statements.

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Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. There was no budget adopted for the nonmajor drug law enforcement and law enforcement block grant special revenue funds in 2020 as there was no budgetary activity for 2020. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control has been established by Council at the object level within each department. Any budgetary modifications at this level may only be made by resolution of City Council.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the City Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time original and final appropriations were passed by Council.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

Note 3 – Change in Accounting Principle

For 2020, the City implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. These changes were incorporated in the City's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Budgetary Basis of Accounting

While the City is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The statement of revenues, expenditures and changes in fund balance – budget (non-GAAP Basis) and actual presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unrecorded cash represents amounts received but not reported by the City on the operating statements (budget), but which is reported on the GAAP basis operating statements.

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3. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
4. Encumbrances are treated as expenditures (budget) rather than as restricted, committed, or assigned fund balance for the portion of outstanding encumbrances not already recognized as accounts payable. (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund.

Net Change in Fund Balance	
GAAP Basis	\$622,756
Net Adjustment for Revenue Accruals	99,404
Beginning Unrecorded Cash	61,777
Ending Unrecorded Cash	(4,485)
Net Adjustment for Expenditure Accruals	9,735
Encumbrances	(64,782)
Budget Basis	<u><u>\$724,405</u></u>

Note 5 – Deposits and Investments

The City has chosen to follow State statutes and classify monies held by the City into three categories.

Active deposits are public deposits determined to be necessary to meet current demands upon the City treasury. Active monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Protection of the City’s deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institution’s participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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Interim monies held by the City can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Investments

As of December 31, 2020, the City had investments in STAR Ohio in the amount of \$11,814,796 with an average maturity of 55.8 days. The City measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio.

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Interest Rate Risk The City has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the City, and that an investment must be purchased with the expectation that it will be held to maturity.

Credit Risk Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk The City places no limit on the amount it may invest in any one issuer.

Note 6 – Receivables

Receivables at December 31, 2020, consisted primarily of municipal income taxes, property taxes, intergovernmental receivables arising from entitlements and shared revenues, and accounts (billings for utility service). Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. All allowances for uncollectibles represent estimates of uncollectible receivables in the accounts receivable classification.

	Accounts Receivable	Allowance for Uncollectibles	Net Accounts Receivable
Governmental Activities	\$201,348	\$0	\$201,348
Business-Type Activities	4,012,191	254,625	3,757,566

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the City. Property tax revenue received during 2020 for real and public utility property taxes represents collections of the 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all City operations for the year ended December 31, 2020, was \$7.00 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

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Real Property	\$290,616,800
Public Utility Property	1,969,390
Total	\$292,586,190

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Dover. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which are measurable as of December 31, 2020, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes. On an accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Income Taxes

For 2020, the City levied a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency or business activities within the City. The City allows a credit of 100 percent for the income tax paid to another municipality, not to exceed one and a half percent of taxable income, to a maximum of the total amount assessed.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: Thirty percent to the master capital projects fund and the remaining balance divided between the cemetery special revenue fund, the street maintenance and repair special revenue fund, the police and fire pension special revenue fund and the general fund.

Intergovernmental Receivables

A summary of intergovernmental receivables follows:

	Amount
Governmental Activities	
Gasoline Tax	\$346,695
Local Government	177,930
Homestead and Rollback	62,708
Motor Vehicle Tax	39,841
Recycling Grant	8,219
Compost Grant	5,530
Worker's Compensation Refund	2,326
Municipal Court Fines and Fees	394
<i>Total Governmental Activities</i>	\$643,643

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Note 7 – Tax Abatements

As of December 31, 2020, the City provides tax abatements through Enterprise Zone Tax Exemptions. Pursuant to Ohio Revised Code Chapter 5709, the City established an Enterprise Zone to provide property tax abatements to encourage new investment and job creation or retention. Abatements are obtained through application by the property owner, including annual verification that the improvements have been made and job commitments have been fulfilled, and equal up to 100 percent of the increase in assessed value resulting from the improvement. The amount of the abatement is a reduction of the taxable assessed valuation thus reducing the recipient’s tax bill. If a property owner does not meet at least 75 percent of the job creation or retention commitment during any three-year period, the property owner can be required to repay the tax benefits received during that three-year period based on the enterprise zone agreement. The City also contracts with the overlapping school districts for payments in lieu of taxes when required by Ohio Revised Code. The City’s 2020 taxes abated under enterprise zone tax exemptions amounted to \$15,289.

Note 8 – Internal Activity

Interfund Transfers

During 2020, the City transferred \$400,000 of the kilowatt per hour tax from the general fund to the electric enterprise fund as allowed by State statute.

Internal Balances – Change in Proportionate Share

The City uses an internal proportionate share to allocate its net pension/OPEB liabilities (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the City as a whole.

Balances related to the internal proportionate share for pension and OPEB at December 31, 2020, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	\$0	\$197	\$0	\$0
Business-Type Activities:				
Electric	6,399	0	2,338	0
Water	0	6,202	0	2,338
Total Business-Type Activities	6,399	6,202	2,338	2,338
Total	\$6,399	\$6,399	\$2,338	\$2,338

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Note 9 – Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 12/31/19	Additions	Deductions	Balance 12/31/20
Governmental Activities				
Capital Assets, not being Depreciated:				
Land	\$2,419,449	\$46,386	\$0	\$2,465,835
Construction in Progress	1,462,745	278,003	(388,896)	1,351,852
Total Capital Assets, not being Depreciated	<u>3,882,194</u>	<u>324,389</u>	<u>(388,896)</u>	<u>3,817,687</u>
Capital Assets, being Depreciated:				
Buildings	5,682,161	123,422	(86,648)	5,718,935
Improvements Other Than Buildings	2,575,130	50,500	0	2,625,630
Equipment and Machinery	2,747,046	242,240	(69,836)	2,919,450
Furniture and Fixtures	11,455	0	0	11,455
Vehicles	4,176,516	404,106	(278,449)	4,302,173
Infrastructure	24,710,467	406,626	(15,632)	25,101,461
Total Capital Assets, being Depreciated	<u>39,902,775</u>	<u>1,226,894</u>	<u>(450,565)</u>	<u>40,679,104</u>
Less Accumulated Depreciation:				
Buildings	(1,421,415)	(110,911)	0	(1,532,326)
Improvements Other Than Buildings	(1,444,714)	(97,501)	0	(1,542,215)
Equipment and Machinery	(1,627,418)	(129,661)	37,263	(1,719,816)
Furniture and Fixtures	(11,455)	0	0	(11,455)
Vehicles	(3,607,221)	(143,343)	278,449	(3,472,115)
Infrastructure	(12,720,536)	(495,085)	5,080	(13,210,541)
Total Accumulated Depreciation	<u>(20,832,759)</u>	<u>(976,501) *</u>	<u>320,792</u>	<u>(21,488,468)</u>
Total Capital Assets, being Depreciated, Net	<u>19,070,016</u>	<u>250,393</u>	<u>(129,773)</u>	<u>19,190,636</u>
Governmental Activities Capital Assets, Net	<u>\$22,952,210</u>	<u>\$574,782</u>	<u>(\$518,669)</u>	<u>\$23,008,323</u>

* Depreciation expense was charged to the governmental activities as follows:

General Government	\$22,811
Security of Persons and Property	151,542
Transportation	620,525
Public Health Services	26,119
Leisure Time Activities	155,504
Total Governmental Depreciation Expense	<u>\$976,501</u>

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	Balance 12/31/19	Additions	Deductions	Balance 12/31/20
Business-Type Activities				
Capital Assets, not being Depreciated:				
Land	\$1,197,605	\$0	\$0	\$1,197,605
Construction in Progress	890,454	221,764	(217,699)	894,519
Total Capital Assets, not being Depreciated	<u>2,088,059</u>	<u>221,764</u>	<u>(217,699)</u>	<u>2,092,124</u>
Capital Assets, being Depreciated:				
Buildings	30,362,238	16,402	(15,343)	30,363,297
Improvements Other Than Buildings	3,623,377	0	0	3,623,377
Equipment and Machinery	27,810,461	142,397	(207,923)	27,744,935
Furniture and Fixtures	95,013	0	0	95,013
Vehicles	2,555,728	101,406	(118,674)	2,538,460
Infrastructure	36,534,788	521,942	0	37,056,730
Total Capital Assets, being Depreciated	<u>100,981,605</u>	<u>782,147</u>	<u>(341,940)</u>	<u>101,421,812</u>
Less Accumulated Depreciation:				
Buildings	(12,841,955)	(650,619)	72	(13,492,502)
Improvements Other Than Buildings	(2,377,332)	(117,327)	0	(2,494,659)
Equipment and Machinery	(20,171,234)	(881,691)	207,923	(20,845,002)
Furniture and Fixtures	(76,609)	(1,753)	0	(78,362)
Vehicles	(2,289,746)	(87,246)	118,674	(2,258,318)
Infrastructure	(19,392,244)	(652,346)	0	(20,044,590)
Total Accumulated Depreciation	<u>(57,149,120)</u>	<u>(2,390,982)</u>	<u>326,669</u>	<u>(59,213,433)</u>
Total Capital Assets, being Depreciated, Net	<u>43,832,485</u>	<u>(1,608,835)</u>	<u>(15,271)</u>	<u>42,208,379</u>
Business-Type Activities Capital Assets, Net	<u>\$45,920,544</u>	<u>(\$1,387,071)</u>	<u>(\$232,970)</u>	<u>\$44,300,503</u>

Note 10 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2020, the City contracted with the Factory Mutual for boiler and machinery insurance. EMC covers the general liability and property insurance. Auto Owners covers electronic data processing, while police and professional liability are protected by Hudson Insurance Group with a \$1,000,000 limit and a \$10,000 deductible. An umbrella policy with Merchants Mutual covers a \$5,000,000 excess law enforcement liability. The City has a cyber insurance policy with Travelers Insurance.

Boiler and machinery deductible levels vary by object. Vehicles are covered by Selective Insurance Company and hold a \$1,000 deductible for comprehensive and collision. Automobile liability has a \$1,000,000 combined single limit of liability.

There has not been a significant reduction in coverage from the prior year. Settled claims have not exceeded this commercial coverage in any of the past three years.

The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

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The City has elected to provide employee medical/surgical benefits through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. A third-party administrator, Aultcare, Inc., located in Canton, Ohio, reviews all claims which are then paid by the City. An excess coverage insurance policy covers claims in excess of \$175,000 per employee and an aggregate of \$3,173,249 per year. The City pays into the self-insurance internal service fund \$1,000 family coverage or \$500 individual coverage per employee per month which represents the entire premium required. This premium is paid by the fund that pays the salary of the employee and is based on historic cost information. In 2012, a resolution was adopted which allows an additional \$500 premium to be paid for each employee monthly on an as needed basis.

The claims liability of \$114,970 reported in the fund at December 31, 2020, was estimated by a third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expense and does not include allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amount in 2019 and 2020 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$205,821	2,288,572	2,252,524	\$241,869
2020	241,869	1,660,472	1,787,371	114,970

Note 11 – Capital Lease Payable

In 2016, the City entered into a capital lease for a copier. This lease meets the criteria of a capital lease. The asset was capitalized at the present value of the minimum lease payments at the time the lease was entered into.

The asset acquired through the capital lease is as follows:

	Governmental Activities
Machinery and Equipment	\$10,856
Less: Accumulated Depreciation	(2,715)
Current Book Value	<u>\$8,141</u>

Such agreement provides for minimum, annual lease payments as follows:

	Governmental Activities
Minimum Lease Payment for 2021	\$413
Less: Amount Representing Interest	(3)
Present Value of Minimum Lease Payments	<u>\$410</u>

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Note 12 – Long-Term Debt

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities			
Various Purpose General Obligation Bonds - 2011	2.0-3.625 %	\$2,670,000	December 1, 2031
<i>From Direct Placement/Direct Borrowing:</i>			
USDA Fire Truck Acquisition General Obligation Bond - 2020	2.25	430,000	September 1, 2030
Extension of Wills Avenue Storm Sewer OPWC Loan - 2011	0.00	100,000	January 1, 2022
Reconstruction of Oxford & Prospect Streets OPWC Loan - 2016	0.00	51,717	January 1, 2022
Business-Type Activities			
Various Purpose General Obligation Bonds - 2011	2.0-3.25	6,975,000	December 1, 2031
<i>From Direct Placement/Direct Borrowing:</i>			
Waterworks System Refunding Revenue Bonds - 2014	2.04	3,010,000	December 1, 2022
Waterworks Land Purchase Bonds - 2014	2.04	820,000	December 1, 2022
Municipal Electric System Improvement Bonds - 2015	1.72	2,245,000	December 1, 2020
OWDA Loan - 2006	3.25	13,292,114	January 1, 2029

A schedule of changes in bonds and other long-term obligations of the City during 2020 follows:

	Amount Outstanding 12/31/19	Additions	Deletions	Amount Outstanding 12/31/20	Amounts Due in One Year
Governmental Activities					
<u>General Obligation Bonds:</u>					
Various Purpose General Obligation Bonds	\$1,785,000	\$0	\$120,000	\$1,665,000	\$125,000
Premium on Various Purpose Bonds	21,538	0	1,795	19,743	0
<i>From Direct Placement:</i>					
USDA Fire Truck Acquisition Bond	0	430,000	0	430,000	42,100
Total General Obligation Bonds	1,806,538	430,000	121,795	2,114,743	167,100
<u>Loans from Direct Borrowing:</u>					
OPWC Loans:					
Extension of Wills Avenue Storm Sewer	20,000	0	20,000	0	0
Reconstruction of Oxford & Prospect Streets	20,688	0	20,688	0	0
Total Loans	40,688	0	40,688	0	0
<u>Other Long-Term Liabilities:</u>					
Capital Lease	2,795	0	2,385	410	410
Compensated Absences	1,446,196	577,840	290,616	1,733,420	342,864
<i>From Direct Borrowing:</i>					
Police and Fire Pension	203,223	0	9,521	193,702	9,929
Total Other Long-Term Liabilities	1,652,214	577,840	302,522	1,927,532	353,203
<u>Net Pension Liability:</u>					
OPERS	4,962,470	0	1,416,033	3,546,437	0
OP&F	11,412,762	0	1,795,255	9,617,507	0
Total Net Pension Liability	16,375,232	0	3,211,288	13,163,944	0
<u>Net OPEB Liability:</u>					
OPERS	2,292,330	116,963	0	2,409,293	0
OP&F	1,273,248	136,960	0	1,410,208	0
Total Net OPEB Liability	3,565,578	253,923	0	3,819,501	0
Total Governmental Activities	\$23,440,250	\$1,261,763	\$3,676,293	\$21,025,720	\$520,303

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	Amount Outstanding 12/31/19	Additions	Deletions	Amount Outstanding 12/31/20	Amounts Due in One Year
Business-Type Activities					
<u>Revenue Bonds from Direct Placement:</u>					
Waterworks System Refunding 2014	\$1,115,000	\$0	\$365,000	\$750,000	\$375,000
Waterworks Land Purchase Bonds	310,000	0	100,000	210,000	105,000
Total Revenue Bonds	<u>1,425,000</u>	<u>0</u>	<u>465,000</u>	<u>960,000</u>	<u>480,000</u>
<u>General Obligation Bonds:</u>					
Various Purpose General Obligation Bonds	4,445,000	0	350,000	4,095,000	360,000
Premium on Various Purpose Bonds	67,406	0	5,617	61,789	0
<i>From Direct Placement:</i>					
Municipal Electric System Improvement Bonds	465,000	0	465,000	0	0
Total General Obligation Bonds	<u>4,977,406</u>	<u>0</u>	<u>820,617</u>	<u>4,156,789</u>	<u>360,000</u>
<u>Other Long-Term Obligations:</u>					
Compensated Absences	785,256	347,487	228,618	904,125	388,043
<i>From Direct Borrowing:</i>					
OWDA Loan Payable	7,044,301	0	685,626	6,358,675	708,090
AMPGS Payable	495,991	3,254	497,985	1,260	1,260
Total Other Long-Term Obligations	<u>8,325,548</u>	<u>350,741</u>	<u>1,412,229</u>	<u>7,264,060</u>	<u>1,097,393</u>
<u>Net Pension Liability - OPERS:</u>					
Sewer	1,929,850	0	550,680	1,379,170	0
Electric	5,513,856	0	1,573,370	3,940,486	0
Water	1,378,464	0	393,343	985,121	0
Total Net Pension Liability - OPERS	<u>8,822,170</u>	<u>0</u>	<u>2,517,393</u>	<u>6,304,777</u>	<u>0</u>
<u>Net OPEB Liability - OPERS:</u>					
Sewer	891,462	45,485	0	936,947	0
Electric	2,547,033	129,959	0	2,676,992	0
Water	636,758	32,490	0	669,248	0
Total Net OPEB Liability - OPERS	<u>4,075,253</u>	<u>207,934</u>	<u>0</u>	<u>4,283,187</u>	<u>0</u>
Total Business-Type Activities	<u>\$27,625,377</u>	<u>\$558,675</u>	<u>\$5,215,239</u>	<u>\$22,968,813</u>	<u>\$1,937,393</u>

On September 21, 2020, the City issued a general obligation bond through direct placement through the United States Department of Agriculture (USDA) for the purchase of a fire truck. The ten year bond was issued in the amount of \$430,000 with an interest rate of 2.25 percent. The bond will mature in 2030. At December 31, 2020, \$227,873 of the proceeds were unspent.

The principal of the bond is subject to redemption by and at the sole option of the City, in whole or in part, at any time prior to maturity at a redemption price of 100 percent of the principal amount redeemed, plus accrued interest to the redemption date in accordance with the Bond Ordinance.

The police and fire pension liability will be paid from taxes receipted in the police and fire pension special revenue fund. The governmental various purpose general obligation bonds and USDA fire truck acquisition bond will be paid from taxes receipted in the master capital capital projects fund. The capital lease will be paid from the general fund.

There is no repayment schedule for the net pension liability and the net OPEB liability. However, employer pension and OPEB contributions are made from the following funds: the general fund, the street maintenance and repair, cemetery, and police and fire pension special revenue funds, and the sewer, electric and water enterprise funds. For additional information related to the net pension liability and the net OPEB

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liability, see Notes 14 and 15. Compensated absences will be paid from the general fund, the street maintenance and repair and cemetery special revenue funds, and the sewer, electric and water enterprise funds.

The revenue bonds and the enterprise general obligation bonds will be paid from charges for services revenue in the enterprise funds. The AMPGS payable will be paid from the electric enterprise fund and the enterprise OWDA loan payable will be paid from the sewer enterprise fund.

The City has pledged future water revenues to repay the Waterworks System Refunding and Waterworks Land Purchase Bonds. The bonds are payable solely from net revenues and are payable through 2022. Net revenues include operating revenues, transfers, and interest income received by the water utility less all operating expenses other than depreciation expense. Annual principal and interest payments on the loans are expected to require about 50 percent of net revenues and less than 20 percent of total revenues. The total principal and interest remaining to be paid on the bonds is \$989,376. Principal and interest paid for the current year were \$494,620, net revenues were \$981,848 and total revenues were \$2,529,358.

The City's outstanding revenue bonds from direct placement related to business-type activities of \$960,000 contain a provision that upon the occurrence and during the continuation of an event of default, the Trustee may declare, with the consent of the holders of not less than 25 percent in aggregate principal amount of the bonds outstanding, the principal of all the bonds outstanding and the interest accrued thereon to be due and payable immediately, subject to certain conditions.

The City's outstanding OWDA loan from direct borrowings of \$6,358,675 related to business-type activities contains provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the City shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

As of December 31, 2020, the City's overall legal debt margin (the ability to issue additional amounts of general obligation bonded debt) was \$28,626,550, and the unvoted legal debt margin was \$13,997,240. Principal and interest requirements to retire the City's long-term obligations outstanding at December 31, 2020, are as follows:

Year Ending December 31	Governmental Activities					
	Various Purpose General Obligation Bonds		From Direct Placement/Direct Borrowing			
			USDA Fire Truck Acquisition General Obligation Bond		Police and Fire Pension	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$125,000	\$53,200	\$42,100	\$9,145	\$9,929	\$8,116
2022	130,000	49,919	42,300	8,728	10,356	7,689
2023	135,000	46,344	42,500	7,776	10,801	7,244
2024	140,000	42,462	42,700	6,820	11,265	6,780
2025	145,000	38,263	42,900	5,859	11,749	6,296
2026-2030	810,000	118,200	217,500	14,727	66,761	23,464
2031-2035	180,000	6,525	0	0	72,841	7,858
Total	\$1,665,000	\$354,913	\$430,000	\$53,055	\$193,702	\$67,447

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Year Ending December 31	Business-Type Activities - From Direct Placement/Direct Borrowing				
	Waterworks System Revenue and Land Purchase Bonds		OWDA Loan		AMPGS Payable
	Principal	Interest	Principal	Interest	Principal
2021	\$480,000	\$19,584	\$708,090	\$185,492	\$1,260
2022	480,000	9,792	731,290	164,077	0
2023	0	0	755,250	141,960	0
2024	0	0	779,995	119,119	0
2025	0	0	805,551	95,529	0
2026-2028	0	0	2,578,499	137,189	0
Total	<u>\$960,000</u>	<u>\$29,376</u>	<u>\$6,358,675</u>	<u>\$843,366</u>	<u>\$1,260</u>

Year Ending December 31	Business-Type Activities	
	Municipal Electric System General Obligation Bonds	
	Principal	Interest
2021	\$360,000	\$129,182
2022	370,000	119,731
2023	380,000	109,556
2024	395,000	98,632
2025	410,000	86,781
2026-2030	1,800,000	250,607
2031	380,000	13,775
Total	<u>\$4,095,000</u>	<u>\$808,264</u>

American Municipal Power Generating Station Project

The City is a member of American Municipal Power (AMP) and has participated in the AMP Generating Station (AMPGS) Project. This project was intended to develop a pulverized coal power plant in Meigs County, Ohio. The City's project share was 21,000 kilowatts (kW) of a total 771,281 kW, giving the City a 2.72 percent project share. The AMPGS Project required participants to sign "take or pay" contracts with AMP. As such, the participants are obligated to pay any costs incurred for the project. In November 2009, the participants voted to terminate the AMPGS Project due to projected escalating costs. All project costs incurred prior to the cancellation and related to the cancellation were therefore deemed *impaired*, and participants were obligated to pay those incurred costs. As a result of a March 2014 legal ruling, the AMP Board of Trustees on April 15, 2014, and the AMPGS participants on April 16, 2014, approved the collection of the impaired costs and provided the participants with an estimate of their liability. The City's estimated share of the impaired costs at March 31, 2014, was \$3,638,459. The City received a credit of \$1,182,083 related to the City's participation in the AMP Freemont Energy Center (AFEC) Project, and another credit of \$949,722 related to the AMPGS costs deemed to have future benefit for the project participants, classified as Plant Held for Future Use (PHFU), leaving an initial net impaired cost estimate of \$1,506,654, which was reported as an AMPGS Payable in the electric enterprise fund as of December 31, 2013. AMP financed these costs on its revolving line of credit. Any additional costs (including line-of-credit interest and legal fees) or amounts received related to the project will impact the City's liability. These amounts will be recorded as they become estimable.

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In late 2016, AMP reached a settlement in the Bechtel Corporation litigation. On December 8, 2016, at the AMPGS participants meeting, options for the allocation of the settlement funds were approved. The AMPGS participants and the AMP Board of Trustees voted to allocate the settlement among the participants and the AMP general fund based on each participant's original project share in kW, including the AMP general fund's project share.

Since March 31, 2014, the City has made payments of \$1,647,174 to AMP toward its net impaired cost estimate. Also since March 31, 2014, the City's allocation of additional costs incurred by the project is \$44,348 and interest expense incurred on AMP's line-of-credit of \$97,432, resulting in a net impaired cost estimate at December 31, 2020, of \$1,260. The City does have a potential PHFU liability of \$1,069,157 resulting in a net total potential liability of \$1,070,417, assuming the assets making up the PHFU (principally the land comprising the Meigs County site) have no value and also assuming the City's credit balance would earn zero interest. Stranded costs as well as PHFU costs are subject to change, including future borrowing costs on the AMP line of credit. Activities include negative items such as property taxes, as well as positive items such as revenue from leases or sale of all or a portion of the Meigs County site property.

The City intends to recover these costs and repay AMP over the next year through a power cost adjustment; thus this incurred cost has been capitalized and reported as a regulated asset.

Note 13 – Contingent Liabilities

Litigation

Several claims and lawsuits are pending against the City. The amount of the City's liability, if any, cannot be reasonably estimated at this time. However, in the opinion of the City's management, Law Director and legal counsel, these claims and lawsuits are unlikely to have a materially adverse effect on the overall financial position of the City at December 31, 2020.

Federal and State Grants

The City participates in several federally assisted programs. These programs are subject to financial and compliance audits by the grantor or their representative. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the City believes such disallowance, if any, would be immaterial.

Note 14 – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability

The net pension liability (asset) and the net OPEB liability reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions/OPEB are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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The net pension/OPEB liabilities (asset) represent the City's proportionate share of each pension/OPEB plans' collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plans' fiduciary net position. The net pension/OPEB liabilities (asset) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

The Ohio Revised Code limits the City's obligation for these liabilities to annually required payments. The City cannot control benefit terms or the manner in which pensions are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assume the liabilities are solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liabilities (asset). Resulting adjustments to the net pension/OPEB liabilities (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

City employees, other than full-time police and firefighters, participate in the OPERS. OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

Participating employers are divided into State, local, law enforcement and public safety divisions. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (800) 222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement

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and the retirement formula applied to final average salary for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS' Comprehensive Annual Financial Report referenced previously for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final average salary represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and

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survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions as follows:

	State and Local
2020 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2020 Actual Contribution Rates	
Employer:	
Pension **	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
Employee	10.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2020, the City’s contractually required contribution was \$962,797 for the traditional plan and \$43,997 for the combined plan. The City did not have any employees participating in the member-directed plan during 2020. Of these amounts, \$87,653 is reported as an intergovernmental payable for the traditional plan and \$4,005 for the combined plan.

Plan Description – Ohio Police & Fire Pension Fund (OP&F)

City full-time police and firefighters participate in OP&F, a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OP&F fiduciary net position. The report that may be obtained by visiting the OP&F website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

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Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before after July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit (see OP&F's Comprehensive Annual Financial Report referenced previously for additional information, including requirements for Deferred Retirement Option Plan provisions and reduced and unreduced benefits).

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for an annual cost of living adjustment (COLA). The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit, surviving beneficiaries, and statutory survivors. Members participating in the DROP program have separate eligibility requirements related to COLA.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either three percent or the percent increase, if any, in the Consumer Price Index over the 12 month period ending on September 30th of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013, is equal to 3 percent of their base pension or disability benefit.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions as follows:

	Police	Firefighters
2020 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
2020 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %

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Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$760,490 for 2020. Of this amount, \$70,804 is reported as an intergovernmental payable.

In addition to current contributions, the City pays installments on a specific liability the City incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2020, the specific liability of the City was \$193,702 payable in semi-annual payments through the year 2035.

Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2019, and was determined by rolling forward the total pension liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the City's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	OP&F	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.049840%	0.069092%	0.1427664%	
Prior Measurement Date	0.050331%	0.066880%	0.1398170%	
Change in Proportionate Share	<u>-0.000491%</u>	<u>0.002212%</u>	<u>0.0029494%</u>	
Proportionate Share of the:				
Net Pension Liability	\$9,851,214	\$0	\$9,617,507	\$19,468,721
Net Pension Asset	0	144,073	0	144,073
Pension Expense	\$1,615,147	\$16,250	\$1,341,708	\$2,973,105

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	OP&F	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$364,054	\$364,054
Changes of assumptions	526,170	14,855	236,085	777,110
Changes in proportion and differences between City contributions and proportionate share of contributions	0	2,085	455,815	457,900
City contributions subsequent to the measurement date	962,797	43,997	760,490	1,767,284
<i>Total Deferred Outflows of Resources</i>	<u>\$1,488,967</u>	<u>\$60,937</u>	<u>\$1,816,444</u>	<u>\$3,366,348</u>

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	OPERS Traditional Plan	OPERS Combined Plan	OP&F	Total
Deferred Inflows of Resources				
Differences between expected and actual experience	\$124,555	\$33,824	\$496,014	\$654,393
Net difference between projected and actual earnings on pension plan investments	1,965,096	18,687	464,603	2,448,386
Changes in proportion and differences between City contributions and proportionate share of contributions	118,463	2,259	109,898	230,620
<i>Total Deferred Inflows of Resources</i>	<u>\$2,208,114</u>	<u>\$54,770</u>	<u>\$1,070,515</u>	<u>\$3,333,399</u>

\$1,767,284 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	OP&F	Total
Year Ending December 31:				
2021	(\$325,294)	(\$9,177)	\$11,625	(\$322,846)
2022	(657,751)	(8,825)	56,059	(610,517)
2023	81,374	(3,615)	311,188	388,947
2024	(780,273)	(10,457)	(364,714)	(1,155,444)
2025	0	(1,947)	(28,719)	(30,666)
Thereafter	0	(3,809)	0	(3,809)
Total	<u>(\$1,681,944)</u>	<u>(\$37,830)</u>	<u>(\$14,561)</u>	<u>(\$1,734,335)</u>

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented as follows:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

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Discount Rate The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the City's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.2 percent) or one percentage point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$16,247,840	\$9,851,214	\$4,100,835
OPERS Combined Plan	(87,056)	(144,073)	(185,167)

Actuarial Assumptions – OP&F

OP&F's total pension liability as of December 31, 2019, is based on the results of an actuarial valuation date of January 1, 2019, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2019, are presented as follows:

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

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Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed for the five year period ended December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019, are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash and Cash Equivalents	0.00 %	1.00 %
Domestic Equity	16.00	5.40
Non-US Equity	16.00	5.80
Private Markets	8.00	8.00
Core Fixed Income *	23.00	2.70
High Yield Fixed Income	7.00	4.70
Private Credit	5.00	5.50
U.S. Inflation Linked Bonds*	17.00	2.50
Master Limited Partnerships	8.00	6.60
Real Assets	8.00	7.40
Private Real Estate	12.00	6.40
Total	<u>120.00 %</u>	

Note: Assumptions are geometric.

* levered 2x

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OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective preceding, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

Discount Rate The total pension liability was calculated using the discount rate of 8.00 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the longer-term assumed investment rate of return of 8.00 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact, the following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 8.00 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent), or one percentage point higher (9.00 percent) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability	\$13,329,531	\$9,617,507	\$6,512,768

Note 15 – Defined Benefit OPEB Plans

See Note 14 for a description of the net OPEB liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

The OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit

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recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced later for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The City had no contractually required contributions for 2020 because the City did not have any employees participating in the member-directed plan.

Plan Description – Ohio Police & Fire Pension Fund (OP&F)

The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored health care program, a cost-sharing, multiple-employer defined post-employment health care plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. On January 1, 2019, OP&F implemented a new model for health care. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements.

A retiree is eligible for the OP&F health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OP&F. Even if an OP&F member or their dependents are not eligible for a stipend, they can use the services of the third-party

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administrator to select and enroll in a plan. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

The Ohio Revised Code allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

The Board of Trustees is authorized to allocate a portion of the total employer contributions for retiree health care benefits. For 2020, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded.

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contractually required contribution to OP&F was \$17,598 for 2020. Of this amount, \$1,637 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2019, and was determined by rolling forward the total OPEB liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net OPEB liability was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	OPERS	OP&F	Total
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.048452%	0.1427664%	
Prior Measurement Date	0.048840%	0.1398170%	
Change in Proportionate Share	<u>-0.000388%</u>	<u>0.0029494%</u>	
Proportionate Share of the Net OPEB Liability	\$6,692,480	\$1,410,208	\$8,102,688
OPEB Expense	\$754,933	\$199,869	\$954,802

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	OP&F	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$179	\$0	\$179
Changes of assumptions	1,059,348	824,462	1,883,810
Changes in proportion and differences between City contributions and proportionate share of contributions	5,894	281,028	286,922
City contributions subsequent to the measurement date	<u>0</u>	<u>17,598</u>	<u>17,598</u>
<i>Total Deferred Outflows of Resources</i>	<u>\$1,065,421</u>	<u>\$1,123,088</u>	<u>\$2,188,509</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$612,058	\$151,654	\$763,712
Changes of assumptions	0	300,537	300,537
Net difference between projected and actual earnings on OPEB plan investments	340,779	64,893	405,672
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>69,649</u>	<u>0</u>	<u>69,649</u>
<i>Total Deferred Inflows of Resources</i>	<u>\$1,022,486</u>	<u>\$517,084</u>	<u>\$1,539,570</u>

\$17,598 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	OP&F	Total
Year Ending December 31:			
2021	\$121,059	\$111,187	\$232,246
2022	67,223	111,187	178,410
2023	273	124,498	124,771
2024	(145,620)	103,512	(42,108)
2025	0	103,504	103,504
Thereafter	<u>0</u>	<u>34,518</u>	<u>34,518</u>
Total	<u>\$42,935</u>	<u>\$588,406</u>	<u>\$631,341</u>

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Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time

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contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the City's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.16 percent) or one percentage point higher (4.16 percent) than the current rate:

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	1% Decrease <u>(2.16%)</u>	Current Discount Rate <u>(3.16%)</u>	1% Increase <u>(4.16%)</u>
City's proportionate share of the net OPEB liability	\$8,758,184	\$6,692,480	\$5,038,523

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the City's proportionate share of the net OPEB liability calculated using the assumed trend rates, and the City's proportionate share of the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease <u></u>	Current Health Care Cost Trend Rate Assumption <u></u>	1% Increase <u></u>
City's proportionate share of the net OPEB liability	\$6,494,991	\$6,692,480	\$6,887,452

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – OP&F

OP&F's total OPEB liability as of December 31, 2019, is based on the results of an actuarial valuation date of January 1, 2019, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

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Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented as follows:

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	3.25 percent
Single Discount Rate:	
Current measurement date	3.56 percent
Prior measurement date	4.66 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed for the five year period ended December 31, 2016.

The OP&F health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

Discount Rate For 2019, the total OPEB liability was calculated using the discount rate of 3.56 percent. For 2018, the total OPEB liability was calculated using the discount rate of 4.66 percent. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members

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would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 8 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 2.75 percent at December 31, 2019, and 4.13 percent at December 31, 2018, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 3.56 percent for 2019 and 4.66 percent for 2018. The municipal bond rate was determined using the Bond Buyers General Obligation 20-year Municipal Bond Index Rate. The OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments until 2034. The long-term expected rate of return on health care investments was applied to projected costs through 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate
Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact, the following table presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.56 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.56 percent), or one percentage point higher (4.56 percent) than the current rate.

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
City's proportionate share of the net OPEB liability	\$1,748,567	\$1,410,208	\$1,129,055

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate The total OPEB liability is based on a medical benefit that is a flat dollar amount; therefore, it is unaffected by a health care cost trend rate. An increase or decrease in the trend rate would have no effect on the total OPEB liability.

Note 16 – Other Employee Benefits

Compensated Absences

Vacation and sick leave benefits are derived from negotiated agreements and State laws. Employees earn five to thirty days of vacation per year, depending upon length of service and bargaining unit agreement or City policy. Vacation accumulation is limited to the amount earned in one year. All accumulated unused vacation time is paid upon termination of employment. Outstanding unused vacation is reflected as vacation benefits payable on the statement of net position.

Employees earn sick leave at different rates depending upon type of employment. Sick leave accrual is continuous, without limit. Upon retirement or death, an employee can be paid a maximum of 960 hours of accumulated, unused sick leave, except fire department employees and administration hired after January 1, 2015, who can receive a maximum of 1,542 hours and 720 hours, respectively.

Life Insurance

The City provides life insurance and accidental death and dismemberment insurance to its employees through Standard Insurance.

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Note 17 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	Master Capital	Other Governmental Funds	Total
<u>Nonspendable:</u>				
Inventory	\$28,949	\$0	\$165,327	\$194,276
Prepays	143,567	0	31,696	175,263
Unclaimed Monies	17,017	0	0	17,017
Cemetery Endowment	0	0	784,803	784,803
<i>Total Nonspendable</i>	<u>189,533</u>	<u>0</u>	<u>981,826</u>	<u>1,171,359</u>
<u>Restricted for:</u>				
Cemetery	0	0	162,052	162,052
Street Maintenance and Repair	0	0	385,251	385,251
Police and Fire Pension	0	0	114,013	114,013
Revolving Loan Program	0	0	449,642	449,642
Law Enforcement and Education	0	0	46,425	46,425
Capital Projects	0	227,873	28,456	256,329
<i>Total Restricted</i>	<u>0</u>	<u>227,873</u>	<u>1,185,839</u>	<u>1,413,712</u>
<u>Committed to:</u>				
Ambulance	0	0	182,548	182,548
Shade Tree	0	0	2,737	2,737
Capital Improvements	0	1,621,619	0	1,621,619
<i>Total Committed</i>	<u>0</u>	<u>1,621,619</u>	<u>185,285</u>	<u>1,806,904</u>
<u>Assigned to:</u>				
Law Enforcement	9,625	0	0	9,625
Police and Fire Uniforms and Equipment	22,325	0	0	22,325
Purchases on Order for:				
General Government	48,533	0	0	48,533
Security of Persons and Property	94	0	0	94
Leisure Time Activities	463	0	0	463
2021 Operations	2,435,583	0	0	2,435,583
<i>Total Assigned</i>	<u>2,516,623</u>	<u>0</u>	<u>0</u>	<u>2,516,623</u>
Unassigned	1,031,578	0	0	1,031,578
Total Fund Balances	<u><u>\$3,737,734</u></u>	<u><u>\$1,849,492</u></u>	<u><u>\$2,352,950</u></u>	<u><u>\$7,940,176</u></u>

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Note 18 – Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<i>Governmental Funds:</i>		<i>Proprietary Funds:</i>	
General	\$64,782	Sewer	\$59,864
Master Capital	456,496	Electric	683,981
Other Governmental Funds	31,332	Water	133,373
Total	\$552,610	Total	\$877,218

Note 19 – Jointly Governed Organizations

Community Improvement Corporation of Tuscarawas County (Corporation)

The City is associated with the Community Improvement Corporation of Tuscarawas County (Corporation) as a Jointly Governed Organization. The Corporation advances, encourages and promotes the industrial, economic, commercial, and civic development of all Tuscarawas County. The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek and Gnadenhutten. It is controlled by twenty-five trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. Each member's control over the operation of the Corporation is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2020, the City made no contributions to the Corporation.

Tuscarawas County Regional Planning Commission (the Commission)

The City is associated with the Tuscarawas County Regional Planning Commission (the Commission) as a Jointly Governed Organization. The Commission is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, municipalities and townships. Of the fifty-nine board members, the City appoints three. Each member's control over the operation of the Commission is limited to its representation on the board. The board exercises total control over the operation of the Commission including budgeting, appropriating, contracting, and designating management. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the County. In 2020, the City contributed \$2,052.

Ohio Mid-Eastern Governments Association (OMEGA)

The City is associated with the Ohio Mid-Eastern Governments Association (OMEGA), which is a ten county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a twenty-one member executive board composed of members appointed from each participating county and cities within

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each county. City membership is voluntary. The mayor of the City of Dover serves as the City's representative on the board. Each member's control over the operation of the Association is limited to its representation on the board. The board has total control over the operation of OMEGA, including budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2020, OMEGA received \$1,924 from the City of Dover for an annual fee. OMEGA has no outstanding debt.

Note 20 – Joint Venture

Ohio Municipal Electric Generation Agency (JV2)

The City of Dover is a Non-Financing Participant and an Owner Participant with an ownership percentage of 5.22 percent and shares participation with thirty-five other subdivisions within the State of Ohio in the Ohio Municipal Electric Generation Agency (OMEGA JV2). Owner Participants own undivided interests, as tenants in common, in the OMEGA JV2 Project in the amount of their respective Project Shares. Purchaser Participants agree to purchase the output associated with their respective Project shares, ownership of which is held in trust for such Purchaser Participants.

Pursuant to the OMEGA JV2 Agreement, the participants jointly undertook as either Financing Participants or Non-Financing Participants and as either Owner Participants or Purchaser Participants, the acquisition, construction, and equipping of OMEGA JV2, including such portions of OMEGA JV2 as have been acquired, constructed or equipped by AMP and to pay or incur the costs of the same in accordance with the JV2 Agreement.

OMEGA JV2 was created to provide additional sources of reliable, reasonably priced electric power and energy when prices are high or during times of generation shortages or transmission constraints, and to improve the reliability and economic status of the participants' respective municipal electric utility system. The Project consists of 138.65 MW of distributed generation of which 134.081 MW is the participants' entitlement and 4.569 MW are held in reserve. On dissolution of OMEGA JV2, the net position will be shared by the participants on a percentage of ownership basis. OMEGA JV2 is managed by AMP, which acts as the joint venture's agent. During 2001, AMP issued \$50,260,000 of 20 year fixed rate bonds on behalf of the Financing Participants of OMEGA JV2. The net proceeds of the bond issue of \$45,904,712 were contributed to OMEGA JV2. On January 3, 2011, AMP redeemed all of the \$31,110,000 OMEGA JV2 Project Distributive Generation Bonds then outstanding by borrowing on AMP's revolving credit facility. As such, the remaining outstanding bond principal of the OMEGA JV2 indebtedness was reduced to zero, with the remaining principal balance now residing on the AMP credit facility. As of December 31, 2020, there was no outstanding debt. The City's net investment and its share of operating results of OMEGA JV2 are reported in the City's electric fund (an enterprise fund). The City's net investment in OMEGA JV2 was negative \$1,664 at December 31, 2020. Complete financial statements for OMEGA JV2 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

Note 21 – Asset Retirement Obligations

The Ohio Revised Code Section 6111.44 requires the City to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the City may be responsible to address any public safety issues for certain related assets; however, these amounts are not reasonably estimable. Currently, there is significant uncertainty as to what items would need to be addressed; therefore, a reliable estimated amount could not be determined.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 22 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the City. The City's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that may be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the City's future operating costs, revenues, and additional recovery from emergency funding, either federal or State, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the City received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$14,930 was sub-granted to another government. This amount is reflected as intergovernmental expenditures in the coronavirus relief special revenue fund on the accompanying financial statements.

In March of 2020, Ohio's General Assembly passed House Bill 197 which addressed various topics, including income tax collection. This legislation indicated that for the period of the state of emergency related to COVID-19 declared on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee's home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee's principal place of work. The City's income tax receivable/revenue has been calculated consistent with the provisions of House Bill 197.

Required Supplementary Information

City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Seven Years (1) **

	2020	2019	2018
City's Proportion of the Net Pension Liability	0.049840%	0.050331%	0.051327%
City's Proportionate Share of the Net Pension Liability	\$9,851,214	\$13,784,640	\$8,052,211
City's Covered Payroll	\$7,012,421	\$6,798,029	\$6,787,315
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.48%	202.77%	118.64%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

2017	2016	2015	2014
0.049141%	0.050168%	0.050310%	0.050310%
\$11,159,086	\$8,689,730	\$6,067,948	\$5,930,894
\$6,347,775	\$6,243,950	\$6,168,050	\$5,859,373
175.80%	139.17%	98.38%	101.22%
77.25%	81.08%	86.45%	86.36%

City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
*Last Three Years (1) **

	2020	2019	2018
City's Proportion of the Net Pension Asset	0.069092%	0.066880%	0.069728%
City's Proportionate Share of the Net Pension Asset	\$144,073	\$74,787	\$94,922
City's Covered Payroll	\$307,564	\$286,043	\$285,569
City's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(46.84%)	(26.15%)	(33.24%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the City's participation in this plan was considered immaterial in previous years.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
*Last Four Years (1) **

	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.048452%	0.048840%	0.049930%	0.047960%
City's Proportionate Share of the Net OPEB Liability	\$6,692,480	\$6,367,583	\$5,422,030	\$4,844,123
City's Covered Payroll	\$7,319,985	\$7,084,072	\$7,076,309	\$6,623,383
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	91.43%	89.89%	76.62%	73.14%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Ohio Police and Fire Pension Fund
*Last Seven Years (1) **

	2020	2019	2018
City's Proportion of the Net Pension Liability	0.1427664%	0.1398170%	0.1390680%
City's Proportionate Share of the Net Pension Liability	\$9,617,507	\$11,412,762	\$8,535,232
City's Covered Payroll	\$3,336,331	\$3,125,571	\$2,872,766
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	288.27%	365.14%	297.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.89%	63.07%	70.91%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

2017	2016	2015	2014
0.1307700%	0.1366770%	0.1343562%	0.1343562%
\$8,282,840	\$8,792,528	\$6,960,211	\$6,543,568
\$2,792,670	\$2,758,835	\$2,645,273	\$2,474,047
296.59%	318.70%	263.12%	264.49%
68.36%	66.77%	71.71%	73.00%

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City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net OPEB Liability
Ohio Police and Fire Pension Fund
*Last Four Years (1) **

	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.1427664%	0.1398170%	0.1390680%	0.1307700%
City's Proportionate Share of the Net OPEB Liability	\$1,410,208	\$1,273,248	\$7,879,398	\$6,207,358
City's Covered Payroll	\$3,336,331	\$3,125,571	\$2,872,766	\$2,792,670
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	42.27%	40.74%	274.28%	222.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.08%	46.57%	14.13%	15.96%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of City Contributions
Ohio Public Employees Retirement System
Last Eight Years (1) (2)

	2020	2019	2018
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$962,797	\$981,739	\$951,724
Contributions in Relation to the Contractually Required Contribution	<u>(962,797)</u>	<u>(981,739)</u>	<u>(951,724)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$6,877,121	\$7,012,421	\$6,798,029
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$43,997	\$43,059	\$40,046
Contributions in Relation to the Contractually Required Contribution	<u>(43,997)</u>	<u>(43,059)</u>	<u>(40,046)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$314,264	\$307,564	\$286,043
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll (3)	\$7,191,385	\$7,319,985	\$7,084,072
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

2017	2016	2015	2014	2013
\$882,351	\$761,733	\$749,274	\$740,166	\$761,718
(882,351)	(761,733)	(749,274)	(740,166)	(761,718)
\$0	\$0	\$0	\$0	\$0
\$6,787,315	\$6,347,775	\$6,243,950	\$6,168,050	\$5,859,373
13.00%	12.00%	12.00%	12.00%	13.00%
\$37,124	\$32,785	\$31,945	\$31,611	\$17,169
(37,124)	(32,785)	(31,945)	(31,611)	(17,169)
\$0	\$0	\$0	\$0	\$0
\$285,569	\$273,208	\$266,208	\$263,425	\$132,069
13.00%	12.00%	12.00%	12.00%	13.00%
\$70,866	\$132,516			
(70,866)	(132,516)			
\$0	\$0			
\$7,076,309	\$6,623,383			
1.00%	2.00%			

City of Dover
Tuscarawas County, Ohio
Required Supplementary Information
Schedule of City Contributions
Ohio Police and Fire Pension Fund
Last Ten Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Pension Liability				
Contractually Required Contribution	\$760,490	\$717,534	\$669,385	\$612,937
Contributions in Relation to the Contractually Required Contribution	<u>(760,490)</u>	<u>(717,534)</u>	<u>(669,385)</u>	<u>(612,937)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll (1)	\$3,519,636	\$3,336,331	\$3,125,571	\$2,872,766
Pension Contributions as a Percentage of Covered Payroll	<u>21.61%</u>	<u>21.51%</u>	<u>21.42%</u>	<u>21.34%</u>
Net OPEB Liability				
Contractually Required Contribution	\$17,598	\$16,681	\$15,628	\$14,364
Contributions in Relation to the Contractually Required Contribution	<u>(17,598)</u>	<u>(16,681)</u>	<u>(15,628)</u>	<u>(14,364)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
Total Contributions as a Percentage of Covered Payroll	<u>22.11%</u>	<u>22.01%</u>	<u>21.92%</u>	<u>21.84%</u>

(1) The City's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information.

2016	2015	2014	2013	2012	2011
\$593,111	\$587,816	\$562,272	\$448,347	\$366,827	\$372,079
(593,111)	(587,816)	(562,272)	(448,347)	(366,827)	(372,079)
\$0	\$0	\$0	\$0	\$0	\$0
\$2,792,670	\$2,758,835	\$2,645,273	\$2,474,047	\$2,451,108	\$2,479,887
21.24%	21.31%	21.26%	18.12%	14.97%	15.00%
\$13,964	\$13,794	\$13,226	\$89,478	\$165,450	\$167,392
(13,964)	(13,794)	(13,226)	(89,478)	(165,450)	(167,392)
\$0	\$0	\$0	\$0	\$0	\$0
0.50%	0.50%	0.50%	3.62%	6.75%	6.75%
21.74%	21.81%	21.76%	21.74%	21.72%	21.75%

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in previous years are presented as follows:

	2019	2018 and 2017	2016 and Prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the previously described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OP&F Pension

Amounts reported beginning in 2018 incorporate changes in assumptions used by OP&F in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and prior are presented as follows:

	Beginning in 2018	2017 and Prior
Valuation Date	January 1, 2017, with actuarial liabilities rolled forward to December 31, 2017	January 1, 2016, with actuarial liabilities rolled forward to December 31, 2016
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment Rate of Return	8.0 percent	8.25 percent
Projected Salary Increases	3.75 percent to 10.5 percent	4.25 percent to 11 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent	Inflation rate of 3.25 percent plus productivity increase rate of 0.5 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent	3.00 percent simple; 2.6 percent simple for increases based on the lesser of the increase in CPI and 3 percent

Amounts reported beginning in 2018 use valuation, mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck/Conduent Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

Age	Police	Fire
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Amounts reported beginning in 2018 use valuation, mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck/Conduent Modified 2016 Improvement Scale.

Age	Police	Fire
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

Amounts reported for 2017 and prior use valuation, rates of death were based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two years for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – OP&F OPEB

Single Discount Rate:	
2020	3.56 percent
2019	4.66 percent
2018	3.24 percent

Changes in Benefit Terms – OP&F OPEB

For 2019, OP&F recognized a change in benefit terms. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements. This new model replaced the self-insured health care plan used in prior years.

**Combining and Individual Fund
Statements and Schedules**

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Street Maintenance and Repair Fund – Required by the Ohio Revised Code to account for and report State gasoline tax and motor vehicle registration fees that are restricted for maintenance of streets within the City.

State Highway Fund – Required by the Ohio Revised Code to account for and report State gasoline tax and motor vehicle registration fees that are restricted for maintenance of State highways within the City.

Police and Fire Pension Fund – To account for and report property taxes levied and restricted for the payment of the current and accrued liability for police and firemen’s disability and pension benefits.

Ambulance Fund – To account for and report monies collected from the use of the ambulance by the citizens of Dover and Dover Township, which are committed to expenditures related to ambulance service.

Cemetery Fund – To account for and report revenue from the sale of plots and interment fees restricted for cemetery services and maintenance.

Revolving Loan Fund – To account for and report initial loans made by the City to local businesses and subsequent repayment of these loans, which is restricted for future loans.

Drug Law Enforcement Fund – To account for and report monies from mandatory fines for trafficking offenses restricted for the investigation and prosecution of drug cases. This fund had no budgetary activity for 2020.

Law Enforcement Block Grant Fund – To account for and report grant monies restricted for upgrades to police computer systems. This fund had no budgetary activity for 2020.

Enforcement and Education Fund – To account for and report monies received from convictions of alcohol related cases restricted for the education of the community at large.

Shade Tree Fund – To account for and report donations from individuals or organizations committed for the purpose of planting trees.

Coronavirus Relief Fund – To account for and report CARES Act grant monies restricted for certain costs related to the public health emergency with respect to COVID-19.

Nonmajor Capital Projects Fund

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Community Housing Improvement Program (CHIP) Fund – To account for and report monies received from the Ohio Regional Development restricted for low income renovations and down payments.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Permanent Fund

Permanent funds are used to account for and report financial resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the City's programs and/or specified purposes.

Cemetery Endowment Fund – To account for and report monies received from the sale of burial lots which are set aside for the perpetual care of the cemetery. Expenditures are restricted by Ohio Revised Code to interest earnings in the fund only.

City of Dover
Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,567,932	\$28,174	\$784,803	\$2,380,909
Materials and Supplies Inventory	165,327	0	0	165,327
Accounts Receivable	52,767	282	0	53,049
Intergovernmental Receivable	401,885	0	0	401,885
Prepaid Items	31,696	0	0	31,696
Income Taxes Receivable	367,152	0	0	367,152
Property Taxes Receivable	152,182	0	0	152,182
<i>Total Assets</i>	<u>\$2,738,941</u>	<u>\$28,456</u>	<u>\$784,803</u>	<u>\$3,552,200</u>
Liabilities				
Accounts Payable	\$39,847	\$0	\$0	\$39,847
Accrued Wages	68,180	0	0	68,180
Intergovernmental Payable	99,622	0	0	99,622
Unearned Revenue	249,203	0	0	249,203
<i>Total Liabilities</i>	<u>456,852</u>	<u>0</u>	<u>0</u>	<u>456,852</u>
Deferred Inflows of Resources				
Property Taxes	150,577	0	0	150,577
Unavailable Revenue	591,821	0	0	591,821
<i>Total Deferred Inflows of Resources</i>	<u>742,398</u>	<u>0</u>	<u>0</u>	<u>742,398</u>
Fund Balances				
Nonspendable	197,023	0	784,803	981,826
Restricted	1,157,383	28,456	0	1,185,839
Committed	185,285	0	0	185,285
<i>Total Fund Balances</i>	<u>1,539,691</u>	<u>28,456</u>	<u>784,803</u>	<u>2,352,950</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,738,941</u>	<u>\$28,456</u>	<u>\$784,803</u>	<u>\$3,552,200</u>

City of Dover
Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$157,793	\$0	\$0	\$157,793
Income Taxes	1,575,127	0	0	1,575,127
Intergovernmental	2,065,609	79,793	0	2,145,402
Interest	5,224	8	10,177	15,409
Fines, Licenses and Permits	1,012	0	0	1,012
Charges for Services	438,001	0	10,853	448,854
Other	37,864	4,867	0	42,731
<i>Total Revenues</i>	<u>4,280,630</u>	<u>84,668</u>	<u>21,030</u>	<u>4,386,328</u>
Expenditures				
Current:				
General Government	80,035	0	0	80,035
Security of Persons and Property	1,392,108	0	0	1,392,108
Transportation	1,398,704	0	0	1,398,704
Public Health Services	874,025	0	22,561	896,586
Community Environment	144,308	0	0	144,308
Leisure Time Activities	10,721	0	0	10,721
Intergovernmental	14,930	0	0	14,930
Capital Outlay	0	79,793	0	79,793
Debt Service:				
Principal Retirement	9,521	0	0	9,521
Interest and Fiscal Charges	8,524	0	0	8,524
<i>Total Expenditures</i>	<u>3,932,876</u>	<u>79,793</u>	<u>22,561</u>	<u>4,035,230</u>
<i>Net Change in Fund Balances</i>	347,754	4,875	(1,531)	351,098
<i>Fund Balances Beginning of Year</i>	<u>1,191,937</u>	<u>23,581</u>	<u>786,334</u>	<u>2,001,852</u>
<i>Fund Balances End of Year</i>	<u>\$1,539,691</u>	<u>\$28,456</u>	<u>\$784,803</u>	<u>\$2,352,950</u>

City of Dover
Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance	Cemetery
Assets					
Equity in Pooled Cash and Cash Equivalents	\$287,281	\$76,840	\$129,086	\$173,960	\$401,996
Materials and Supplies Inventory	165,327	0	0	0	0
Accounts Receivable	0	0	0	52,767	0
Intergovernmental Receivable	363,076	28,990	9,784	0	0
Prepaid Items	21,590	0	0	1,328	8,778
Income Taxes Receivable	122,384	0	151,523	0	93,245
Property Taxes Receivable	0	0	152,182	0	0
<i>Total Assets</i>	<u>\$959,658</u>	<u>\$105,830</u>	<u>\$442,575</u>	<u>\$228,055</u>	<u>\$504,019</u>
Liabilities					
Accounts Payable	\$24,965	\$8,825	\$0	\$4,855	\$1,202
Accrued Wages	39,831	0	0	10,835	17,514
Intergovernmental Payable	19,172	0	72,441	681	7,328
Unearned Revenue	0	0	0	0	249,203
<i>Total Liabilities</i>	<u>83,968</u>	<u>8,825</u>	<u>72,441</u>	<u>16,371</u>	<u>275,247</u>
Deferred Inflows of Resources					
Property Taxes	0	0	150,577	0	0
Unavailable Revenue	376,606	23,921	105,544	27,808	57,942
<i>Total Deferred Inflows of Resources</i>	<u>376,606</u>	<u>23,921</u>	<u>256,121</u>	<u>27,808</u>	<u>57,942</u>
Fund Balances					
Nonspendable	186,917	0	0	1,328	8,778
Restricted	312,167	73,084	114,013	0	162,052
Committed	0	0	0	182,548	0
<i>Total Fund Balances</i>	<u>499,084</u>	<u>73,084</u>	<u>114,013</u>	<u>183,876</u>	<u>170,830</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$959,658</u>	<u>\$105,830</u>	<u>\$442,575</u>	<u>\$228,055</u>	<u>\$504,019</u>

Revolving Loan	Drug Law Enforcement	Law Enforcement Block Grant	Enforcement and Education	Shade Tree	Total Nonmajor Special Revenue Funds
\$449,642	\$10,765	\$427	\$35,198	\$2,737	\$1,567,932
0	0	0	0	0	165,327
0	0	0	0	0	52,767
0	0	0	35	0	401,885
0	0	0	0	0	31,696
0	0	0	0	0	367,152
0	0	0	0	0	152,182
<u>\$449,642</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$35,233</u>	<u>\$2,737</u>	<u>\$2,738,941</u>
\$0	\$0	\$0	\$0	\$0	\$39,847
0	0	0	0	0	68,180
0	0	0	0	0	99,622
0	0	0	0	0	249,203
0	0	0	0	0	456,852
0	0	0	0	0	150,577
0	0	0	0	0	591,821
0	0	0	0	0	742,398
0	0	0	0	0	197,023
449,642	10,765	427	35,233	0	1,157,383
0	0	0	0	2,737	185,285
<u>449,642</u>	<u>10,765</u>	<u>427</u>	<u>35,233</u>	<u>2,737</u>	<u>1,539,691</u>
<u>\$449,642</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$35,233</u>	<u>\$2,737</u>	<u>\$2,738,941</u>

City of Dover
Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance	Cemetery
Revenues					
Property Taxes	\$0	\$0	\$157,793	\$0	\$0
Income Taxes	514,418	0	659,557	0	401,152
Intergovernmental	838,166	67,049	19,568	0	0
Interest	2,994	531	0	0	1,554
Fines, Licenses and Permits	0	0	0	0	0
Charges for Services	0	0	0	258,297	179,704
Other	18,506	0	0	10,273	9,085
<i>Total Revenues</i>	<u>1,374,084</u>	<u>67,580</u>	<u>836,918</u>	<u>268,570</u>	<u>591,495</u>
Expenditures					
Current:					
General Government	0	0	0	0	0
Security of Persons and Property	0	0	675,073	0	0
Transportation	1,329,867	61,887	0	0	0
Public Health Services	0	0	0	211,744	495,434
Community Environment	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	9,521	0	0
Interest and Fiscal Charges	0	0	8,524	0	0
<i>Total Expenditures</i>	<u>1,329,867</u>	<u>61,887</u>	<u>693,118</u>	<u>211,744</u>	<u>495,434</u>
<i>Net Change in Fund Balances</i>	44,217	5,693	143,800	56,826	96,061
<i>Fund Balances (Deficit)</i>					
<i>Beginning of Year</i>	<u>454,867</u>	<u>67,391</u>	<u>(29,787)</u>	<u>127,050</u>	<u>74,769</u>
<i>Fund Balances End of Year</i>	<u>\$499,084</u>	<u>\$73,084</u>	<u>\$114,013</u>	<u>\$183,876</u>	<u>\$170,830</u>

Revolving Loan	Drug Law Enforcement	Law Enforcement Block Grant	Enforcement and Education	Shade Tree	Coronavirus Relief	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$157,793
0	0	0	0	0	0	1,575,127
0	0	0	0	0	1,140,826	2,065,609
145	0	0	0	0	0	5,224
0	0	0	1,012	0	0	1,012
0	0	0	0	0	0	438,001
0	0	0	0	0	0	37,864
145	0	0	1,012	0	1,140,826	4,280,630
0	0	0	0	0	80,035	80,035
0	0	0	0	0	717,035	1,392,108
0	0	0	0	0	6,950	1,398,704
0	0	0	0	0	166,847	874,025
0	0	0	0	0	144,308	144,308
0	0	0	0	0	10,721	10,721
0	0	0	0	0	14,930	14,930
0	0	0	0	0	0	9,521
0	0	0	0	0	0	8,524
0	0	0	0	0	1,140,826	3,932,876
145	0	0	1,012	0	0	347,754
449,497	10,765	427	34,221	2,737	0	1,191,937
\$449,642	\$10,765	\$427	\$35,233	\$2,737	\$0	\$1,539,691

**Individual Fund Schedules of Revenues, Expenditures/Expenses
and Changes in Fund Balances/Equity - Budget (Non-GAAP Basis) and Actual**

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,600,000	\$1,600,000	\$1,653,374	\$53,374
Income Taxes	3,909,285	3,643,227	3,479,752	(163,475)
Kilowatt per Hour Tax	793,400	700,000	1,107,632	407,632
Intergovernmental	585,965	521,065	536,607	15,542
Interest	226,700	200,000	169,176	(30,824)
Fines, Licenses and Permits	29,000	25,600	29,657	4,057
Charges for Services	1,155,000	1,019,100	1,075,604	56,504
Contributions and Donations	9,287	9,187	9,946	759
Other	194,024	165,528	733,564	568,036
<i>Total Revenues</i>	<u>8,502,661</u>	<u>7,883,707</u>	<u>8,795,312</u>	<u>911,605</u>
Expenditures				
Current:				
General Government:				
Mayor:				
Salaries and Wages	145,740	145,740	141,981	3,759
Fringe Benefits	79,847	79,847	67,476	12,371
Purchased Services	8,200	8,200	8,151	49
Materials and Supplies	4,600	4,600	2,083	2,517
Total Mayor	<u>238,387</u>	<u>238,387</u>	<u>219,691</u>	<u>18,696</u>
Auditor:				
Salaries and Wages	152,781	152,781	149,429	3,352
Fringe Benefits	102,325	102,324	94,156	8,168
Purchased Services	23,240	23,240	20,770	2,470
Materials and Supplies	6,000	6,000	5,989	11
Total Auditor	<u>284,346</u>	<u>284,345</u>	<u>270,344</u>	<u>14,001</u>
Treasurer:				
Salaries and Wages	17,089	17,089	17,089	0
Fringe Benefits	4,998	4,998	4,729	269
Purchased Services	3,295	3,295	3,295	0
Materials and Supplies	50	50	7	43
Total Treasurer	<u>25,432</u>	<u>25,432</u>	<u>25,120</u>	<u>312</u>
Law Director:				
Salaries and Wages	87,201	87,201	87,201	0
Fringe Benefits	45,752	45,753	38,893	6,860
Purchased Services	103,505	103,505	97,989	5,516
Materials and Supplies	1,000	1,000	972	28
Total Law Director	<u>\$237,458</u>	<u>\$237,459</u>	<u>\$225,055</u>	<u>\$12,404</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Civil Service Commission:				
Salaries and Wages	\$3,000	\$3,000	\$3,000	\$0
Fringe Benefits	516	516	498	18
Purchased Services	10,035	10,035	4,401	5,634
Materials and Supplies	150	150	21	129
	<u>13,701</u>	<u>13,701</u>	<u>7,920</u>	<u>5,781</u>
Total Civil Service Commission				
Income Tax Department:				
Salaries and Wages	108,785	108,785	105,813	2,972
Fringe Benefits	88,232	88,232	77,181	11,051
Purchased Services	28	72,970	18,432	54,538
Materials and Supplies	5,000	5,000	3,373	1,627
	<u>202,045</u>	<u>274,987</u>	<u>204,799</u>	<u>70,188</u>
Total Income Tax Department				
Council:				
Salaries and Wages	64,700	64,700	59,665	5,035
Fringe Benefits	13,074	18,674	16,781	1,893
Purchased Services	18,425	18,425	11,846	6,579
Materials and Supplies	423	423	349	74
	<u>96,622</u>	<u>102,222</u>	<u>88,641</u>	<u>13,581</u>
Total Council				
Clerk of Council:				
Salaries and Wages	8,257	8,257	7,565	692
Fringe Benefits	1,560	2,300	2,130	170
Purchased Services	3,130	3,130	3,004	126
Materials and Supplies	150	150	150	0
	<u>13,097</u>	<u>13,837</u>	<u>12,849</u>	<u>988</u>
Total Clerk of Council				
Service Director:				
Salaries and Wages	19,259	19,259	19,084	175
Fringe Benefits	67,418	67,418	59,436	7,982
Purchased Services	6,050	6,050	5,586	464
Materials and Supplies	6,750	6,750	4,618	2,132
	<u>99,477</u>	<u>99,477</u>	<u>88,724</u>	<u>10,753</u>
Total Service Director				
Rubbish-Janitor-City Hall:				
Salaries and Wages	42,078	42,528	32,053	10,475
Fringe Benefits	22,955	22,955	14,933	8,022
Purchased Services	54,908	89,908	53,943	35,965
	<u>\$119,941</u>	<u>\$155,391</u>	<u>\$100,929</u>	<u>\$54,462</u>
Total Rubbish-Janitor-City Hall				

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other:				
Purchased Services	\$208,542	\$210,852	\$158,317	\$52,535
Materials and Supplies	56,000	56,000	25,000	31,000
Capital Outlay	61,724	61,724	42,277	19,447
Other	57,312	65,912	40,864	25,048
Total Other	383,578	394,488	266,458	128,030
Total General Government	1,714,084	1,839,726	1,510,530	329,196
Security of Persons and Property:				
Police:				
Salaries and Wages	1,699,076	1,699,076	1,423,357	275,719
Fringe Benefits	485,557	485,557	366,209	119,348
Purchased Services	74,705	74,705	66,637	8,068
Materials and Supplies	68,700	68,700	48,619	20,081
Total Police	2,328,038	2,328,038	1,904,822	423,216
Traffic Safety:				
Salaries and Wages	165,554	165,554	156,846	8,708
Fringe Benefits	94,229	95,229	71,853	23,376
Purchased Services	2,235	9,735	9,295	440
Materials and Supplies	34,500	34,500	28,895	5,605
Total Traffic Safety	296,518	305,018	266,889	38,129
Fire Prevention:				
Salaries and Wages	1,796,668	1,881,668	1,487,235	394,433
Fringe Benefits	554,064	555,764	399,368	156,396
Purchased Services	115,730	125,730	117,640	8,090
Materials and Supplies	63,500	68,500	65,383	3,117
Total Fire Prevention	2,529,962	2,631,662	2,069,626	562,036
Director of Public Safety:				
Salaries and Wages	77,314	77,314	49,064	28,250
Fringe Benefits	40,850	40,850	17,328	23,522
Purchased Services	2,385	2,385	2,274	111
Materials and Supplies	500	500	0	500
Total Director of Public Safety	121,049	121,049	68,666	52,383
Total Security of Persons and Property	5,275,567	5,385,767	4,310,003	1,075,764
Public Health Services:				
County Health Services:				
Purchased Services	\$8,600	\$8,600	\$7,896	\$704

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Environment:				
Demolition and Mowing:				
Purchased Services	\$25,000	\$25,000	\$24,123	\$877
Building Inspector:				
Salaries and Wages	73,986	76,986	76,764	222
Fringe Benefits	38,874	73,874	66,011	7,863
Purchased Services	2,740	3,040	2,784	256
Materials and Supplies	1,600	1,600	938	662
Total Building Inspector	117,200	155,500	146,497	9,003
Total Community Environment	142,200	180,500	170,620	9,880
Basic Utility Services:				
Refuse Collections and Disposals:				
Purchased Services	925,000	925,000	917,943	7,057
Leisure Time Activities:				
Parks and Recreation:				
Salaries and Wages	587,830	587,830	432,838	154,992
Fringe Benefits	279,350	279,350	210,959	68,391
Purchased Services	111,265	111,265	66,804	44,461
Materials and Supplies	129,500	129,500	47,014	82,486
Total Leisure Time Activities	1,107,945	1,107,945	757,615	350,330
<i>Total Expenditures</i>	9,173,396	9,447,538	7,674,607	1,772,931
<i>Excess of Revenues Over (Under) Expenditures</i>	(670,735)	(1,563,831)	1,120,705	2,684,536
Other Financing Sources (Uses)				
Sale of Capital Assets	3,700	3,700	3,700	0
Transfers Out	(100,000)	(400,000)	(400,000)	0
<i>Total Other Financing Sources (Uses)</i>	(96,300)	(396,300)	(396,300)	0
<i>Net Change in Fund Balance</i>	(767,035)	(1,960,131)	724,405	2,684,536
<i>Fund Balance Beginning of Year</i>	2,761,236	2,761,236	2,761,236	0
Prior Year Encumbrances Appropriated	18,782	18,782	18,782	0
<i>Fund Balance End of Year</i>	\$2,012,983	\$819,887	\$3,504,423	\$2,684,536

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Master Capital Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Income Taxes	\$1,537,000	\$2,205,000	\$2,078,551	(\$126,449)
Intergovernmental	384,300	564,300	68,775	(495,525)
Contributions and Donations	30,700	30,700	30,700	0
Other	48,000	70,000	27,222	(42,778)
<i>Total Revenues</i>	<u>2,000,000</u>	<u>2,870,000</u>	<u>2,205,248</u>	<u>(664,752)</u>
Expenditures				
Capital Outlay	2,330,903	4,261,603	2,355,024	1,906,579
Debt Service:				
Principal Retirement	160,688	160,688	160,688	0
Interest and Fiscal Charges	56,200	56,200	56,200	0
<i>Total Debt Service</i>	<u>216,888</u>	<u>216,888</u>	<u>216,888</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,547,791</u>	<u>4,478,491</u>	<u>2,571,912</u>	<u>1,906,579</u>
<i>Excess of Revenues Under Expenditures</i>	(547,791)	(1,608,491)	(366,664)	1,241,827
Other Financing Sources				
General Obligation Bonds Issued	0	430,000	430,000	0
<i>Net Change in Fund Balance</i>	(547,791)	(1,178,491)	63,336	1,241,827
<i>Fund Balance Beginning of Year</i>	767,819	767,819	767,819	0
Prior Year Encumbrances Appropriated	447,791	447,791	447,791	0
<i>Fund Balance End of Year</i>	<u>\$667,819</u>	<u>\$37,119</u>	<u>\$1,278,946</u>	<u>\$1,241,827</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$3,171,718	\$3,413,978	\$3,512,802	\$98,824
Intergovernmental	9,839	28,554	28,554	0
Other	28,253	28,253	28,253	0
<i>Total Revenues</i>	<u>3,209,810</u>	<u>3,470,785</u>	<u>3,569,609</u>	<u>98,824</u>
Expenses				
Salaries and Wages:				
Sewer Office	65,206	65,206	62,173	3,033
Sewer Disposal Plant	1,037,676	1,045,204	997,763	47,441
Total Salaries and Wages	<u>1,102,882</u>	<u>1,110,410</u>	<u>1,059,936</u>	<u>50,474</u>
Fringe Benefits:				
Sewer Office	34,976	34,976	27,614	7,362
Sewer Disposal Plant	592,076	595,274	526,429	68,845
Total Fringe Benefits	<u>627,052</u>	<u>630,250</u>	<u>554,043</u>	<u>76,207</u>
Purchased Services:				
Sewer Office	73,252	73,252	70,749	2,503
Sewer Disposal Plant	488,586	488,586	337,730	150,856
Total Purchased Services	<u>561,838</u>	<u>561,838</u>	<u>408,479</u>	<u>153,359</u>
Materials and Supplies:				
Sewer Office	4,531	4,525	3,656	869
Sewer Disposal Plant	311,425	310,777	161,313	149,464
Wastewater Reserve	1,010,945	1,010,945	1,010,945	0
Total Materials and Supplies	<u>1,326,901</u>	<u>1,326,247</u>	<u>1,175,914</u>	<u>150,333</u>
Capital Outlay:				
Sewer Office	18,460	27,103	9,103	18,000
Sewer Disposal Plant	1,010,241	1,010,241	230,081	780,160
Wastewater Reserve	533,675	533,675	22,824	510,851
Total Capital Outlay	<u>\$1,562,376</u>	<u>\$1,571,019</u>	<u>\$262,008</u>	<u>\$1,309,011</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund (continued)
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Debt Service:				
Principal Retirement	\$685,626	\$685,626	\$685,626	\$0
Interest and Fiscal Charges	206,228	206,228	206,228	0
Total Debt Service	<u>891,854</u>	<u>891,854</u>	<u>891,854</u>	<u>0</u>
<i>Total Expenses</i>	<u>6,072,903</u>	<u>6,091,618</u>	<u>4,352,234</u>	<u>1,739,384</u>
<i>Net Change in Fund Equity</i>	(2,863,093)	(2,620,833)	(782,625)	1,838,208
<i>Fund Equity Beginning of Year</i>	3,355,793	3,355,793	3,355,793	0
Prior Year Encumbrances Appropriated	<u>651,694</u>	<u>651,694</u>	<u>651,694</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,144,394</u></u>	<u><u>\$1,386,654</u></u>	<u><u>\$3,224,862</u></u>	<u><u>\$1,838,208</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Electric Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$27,675,823	\$25,566,534	\$25,462,524	(\$104,010)
Electric Deposits Received	2,000	2,000	23,813	21,813
Intergovernmental	10,917	22,058	22,058	0
Interest	21,500	20,000	12,817	(7,183)
Sale of Capital Assets	28,000	28,000	28,000	0
Other	111,300	74,120	229,781	155,661
<i>Total Revenues</i>	<u>27,849,540</u>	<u>25,712,712</u>	<u>25,778,993</u>	<u>66,281</u>
Expenses				
Salaries and Wages:				
Electric Office	77,896	77,896	77,638	258
Electric Distribution	1,117,003	1,122,703	1,100,328	22,375
Electric Plant	1,835,896	1,838,851	1,669,783	169,068
Total Salaries and Wages	<u>3,030,795</u>	<u>3,039,450</u>	<u>2,847,749</u>	<u>191,701</u>
Fringe Benefits:				
Electric Office	50,127	70,552	61,850	8,702
Electric Distribution	587,835	592,835	523,715	69,120
Electric Plant	1,017,736	993,824	801,603	192,221
Total Fringe Benefits	<u>1,655,698</u>	<u>1,657,211</u>	<u>1,387,168</u>	<u>270,043</u>
Purchased Services:				
Electric Office	124,612	104,188	96,772	7,416
Electric Distribution	475,167	605,167	327,290	277,877
Electric Plant	2,681,877	2,394,066	1,943,696	450,370
Total Purchased Services	<u>3,281,656</u>	<u>3,103,421</u>	<u>2,367,758</u>	<u>735,663</u>
Materials and Supplies:				
Electric Office	9,062	9,050	7,304	1,746
Electric Distribution	565,712	595,712	567,206	28,506
Electric Plant	3,632,456	3,477,465	3,323,219	154,246
Total Materials and Supplies	<u>4,207,230</u>	<u>4,082,227</u>	<u>3,897,729</u>	<u>184,498</u>
Purchased Power:				
Electric Plant	<u>\$14,975,291</u>	<u>\$15,005,791</u>	<u>\$15,005,427</u>	<u>\$364</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Electric Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Capital Outlay:				
Electric Capital Reserve	\$125,000	\$0	\$0	\$0
Electric Surplus	339,500	339,500	89,500	250,000
Electric Office	42,460	37,791	9,102	28,689
Electric Distribution	1,007,127	847,395	651,323	196,072
Electric Plant	1,234,077	834,077	202,110	631,967
Total Capital Outlay	2,748,164	2,058,763	952,035	1,106,728
Debt Service:				
Principal Retirement	994,443	1,312,985	1,312,985	0
Interest and Fiscal Charges	140,875	140,875	138,356	2,519
Total Debt Service	1,135,318	1,453,860	1,451,341	2,519
Electric Deposits Returned:				
Refunds	40,000	40,000	19,955	20,045
Total Expenses	31,074,152	30,440,723	27,929,162	2,511,561
<i>Excess of Revenues Under Expenses before Transfers</i>	(3,224,612)	(4,728,011)	(2,150,169)	2,577,842
Transfers In	400,000	400,000	400,000	0
Net Change in Fund Equity	(2,824,612)	(4,328,011)	(1,750,169)	2,577,842
<i>Fund Equity Beginning of Year</i>	6,035,183	6,035,183	6,035,183	0
Prior Year Encumbrances Appropriated	1,663,063	1,663,063	1,663,063	0
Fund Equity End of Year	\$4,873,634	\$3,370,235	\$5,948,077	\$2,577,842

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$1,991,164	\$1,927,214	\$2,518,366	\$591,152
Intergovernmental	4,399	12,811	12,811	0
Interest	3,400	3,300	2,531	(769)
Other	15,400	15,000	27,757	12,757
<i>Total Revenues</i>	<u>2,014,363</u>	<u>1,958,325</u>	<u>2,561,465</u>	<u>603,140</u>
Expenses				
Salaries and Wages:				
Water Office	61,506	61,506	61,248	258
Water Plant	776,089	776,284	677,135	99,149
Total Salaries and Wages	<u>837,595</u>	<u>837,790</u>	<u>738,383</u>	<u>99,407</u>
Fringe Benefits:				
Water Office	34,661	34,661	27,606	7,055
Water Plant	388,416	388,700	332,972	55,728
Total Fringe Benefits	<u>423,077</u>	<u>423,361</u>	<u>360,578</u>	<u>62,783</u>
Purchased Services:				
Water Office	73,177	73,177	70,648	2,529
Water Plant	175,561	176,261	144,737	31,524
Total Purchased Services	<u>248,738</u>	<u>249,438</u>	<u>215,385</u>	<u>34,053</u>
Materials and Supplies:				
Water Office	4,531	4,525	3,656	869
Water Plant	269,380	268,677	190,412	78,265
Total Materials and Supplies	<u>273,911</u>	<u>273,202</u>	<u>194,068</u>	<u>79,134</u>
Capital Outlay:				
Water Office	33,385	33,385	33,385	0
Water Plant	18,460	27,102	9,102	18,000
Water Construction	109,215	109,215	109,215	0
Water Surplus	805,152	805,152	79,390	725,762
Total Capital Outlay	<u>\$966,212</u>	<u>\$974,854</u>	<u>\$231,092</u>	<u>\$743,762</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund (continued)
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Debt Service:				
Principal Retirement	\$465,000	\$465,000	\$465,000	\$0
Interest and Fiscal Charges	29,620	29,620	29,620	0
Total Debt Service	<u>494,620</u>	<u>494,620</u>	<u>494,620</u>	<u>0</u>
<i>Total Expenses</i>	<u>3,244,153</u>	<u>3,253,265</u>	<u>2,234,126</u>	<u>1,019,139</u>
<i>Net Change in Fund Equity</i>	(1,229,790)	(1,294,940)	327,339	1,622,279
<i>Fund Equity Beginning of Year</i>	1,668,427	1,668,427	1,668,427	0
Prior Year Encumbrances Appropriated	<u>340,430</u>	<u>340,430</u>	<u>340,430</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$779,067</u></u>	<u><u>\$713,917</u></u>	<u><u>\$2,336,196</u></u>	<u><u>\$1,622,279</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Maintenance and Repair Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Income Taxes	\$525,000	\$525,000	\$525,000	\$0
Intergovernmental	763,225	886,225	852,629	(33,596)
Interest	2,000	2,500	2,994	494
Other	9,775	13,775	18,506	4,731
<i>Total Revenues</i>	<u>1,300,000</u>	<u>1,427,500</u>	<u>1,399,129</u>	<u>(28,371)</u>
Expenditures				
Current:				
Transportation:				
Street Construction and Reconstruction:				
Salaries and Wages	686,515	686,515	636,461	50,054
Fringe Benefits	425,409	425,409	317,426	107,983
Purchased Services	104,650	138,650	129,625	9,025
Materials and Supplies	183,000	199,000	157,179	41,821
Capital Outlay	97,500	99,500	92,181	7,319
<i>Total Expenditures</i>	<u>1,497,074</u>	<u>1,549,074</u>	<u>1,332,872</u>	<u>216,202</u>
<i>Net Change in Fund Balance</i>	(197,074)	(121,574)	66,257	187,831
<i>Fund Balance Beginning of Year</i>	200,437	200,437	200,437	0
Prior Year Encumbrances Appropriated	<u>1,487</u>	<u>1,487</u>	<u>1,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,850</u></u>	<u><u>\$80,350</u></u>	<u><u>\$268,181</u></u>	<u><u>\$187,831</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
State Highway Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$54,600	\$69,500	\$68,222	(\$1,278)
Interest	400	500	531	31
<i>Total Revenues</i>	55,000	70,000	68,753	(1,247)
Expenditures				
Current:				
Transportation:				
Street Construction and Reconstruction:				
Materials and Supplies	65,500	65,500	64,962	538
<i>Net Change in Fund Balance</i>	(10,500)	4,500	3,791	(709)
<i>Fund Balance Beginning of Year</i>	61,149	61,149	61,149	0
<i>Fund Balance End of Year</i>	<u>\$50,649</u>	<u>\$65,649</u>	<u>\$64,940</u>	<u>(\$709)</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Police and Fire Pension Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$142,000	\$142,000	\$157,793	\$15,793
Income Taxes	575,000	650,000	650,000	0
Intergovernmental	33,000	17,500	19,568	2,068
<i>Total Revenues</i>	<u>750,000</u>	<u>809,500</u>	<u>827,361</u>	<u>17,861</u>
Expenditures				
Current:				
Security of Persons and Property:				
Police Disability and Pension:				
Fringe Benefits	320,000	320,000	309,986	10,014
Fire Disability and Pension:				
Fringe Benefits	430,000	500,000	410,878	89,122
<i>Total Expenditures</i>	<u>750,000</u>	<u>820,000</u>	<u>720,864</u>	<u>99,136</u>
<i>Net Change in Fund Balance</i>	0	(10,500)	106,497	116,997
<i>Fund Balance Beginning of Year</i>	<u>22,589</u>	<u>22,589</u>	<u>22,589</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,589</u></u>	<u><u>\$12,089</u></u>	<u><u>\$129,086</u></u>	<u><u>\$116,997</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ambulance Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$360,000	\$300,000	\$264,495	(\$35,505)
Other	0	0	10,273	10,273
<i>Total Revenues</i>	<u>360,000</u>	<u>300,000</u>	<u>274,768</u>	<u>(25,232)</u>
Expenditures				
Current:				
Public Health Services:				
Ambulance:				
Salaries and Wages	185,000	185,000	99,339	85,661
Purchased Services	31,965	31,965	22,503	9,462
Materials and Supplies	140,000	140,000	89,609	50,391
Capital Outlay	5,922	5,922	2,134	3,788
<i>Total Expenditures</i>	<u>362,887</u>	<u>362,887</u>	<u>213,585</u>	<u>149,302</u>
<i>Net Change in Fund Balance</i>	(2,887)	(62,887)	61,183	124,070
<i>Fund Balance Beginning of Year</i>	106,855	106,855	106,855	0
Prior Year Encumbrances Appropriated	5,922	5,922	5,922	0
<i>Fund Balance End of Year</i>	<u>\$109,890</u>	<u>\$49,890</u>	<u>\$173,960</u>	<u>\$124,070</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Cemetery Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Income Taxes	\$375,000	\$400,000	\$400,000	\$0
Interest	7,800	7,000	1,871	(5,129)
Charges for Services	141,900	125,000	182,102	57,102
Other	300	250	9,085	8,835
<i>Total Revenues</i>	<u>525,000</u>	<u>532,250</u>	<u>593,058</u>	<u>60,808</u>
Expenditures				
Current:				
Public Health Services:				
Cemetery:				
Salaries and Wages	328,390	328,390	321,740	6,650
Fringe Benefits	204,810	204,810	151,274	53,536
Purchased Services	21,260	21,260	8,888	12,372
Materials and Supplies	29,500	29,500	10,035	19,465
Capital Outlay	4,500	4,500	1,963	2,537
<i>Total Expenditures</i>	<u>588,460</u>	<u>588,460</u>	<u>493,900</u>	<u>94,560</u>
<i>Net Change in Fund Balance</i>	(63,460)	(56,210)	99,158	155,368
<i>Fund Balance Beginning of Year</i>	301,749	301,749	301,749	0
Prior Year Encumbrances Appropriated	<u>732</u>	<u>732</u>	<u>732</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$239,021</u></u>	<u><u>\$246,271</u></u>	<u><u>\$401,639</u></u>	<u><u>\$155,368</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$5,000	\$0	\$178	\$178
Expenditures				
Current:				
Community Environment:				
Other Community Environment:				
Purchased Services	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>
<i>Net Change in Fund Balance</i>	(295,000)	(300,000)	178	300,178
<i>Fund Balance Beginning of Year</i>	<u>449,464</u>	<u>449,464</u>	<u>449,464</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$154,464</u></u>	<u><u>\$149,464</u></u>	<u><u>\$449,642</u></u>	<u><u>\$300,178</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines, Licenses and Permits	\$750	\$500	\$1,037	\$537
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	750	500	1,037	537
<i>Fund Balance Beginning of Year</i>	<u>34,161</u>	<u>34,161</u>	<u>34,161</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,911</u></u>	<u><u>\$34,661</u></u>	<u><u>\$35,198</u></u>	<u><u>\$537</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Shade Tree Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Land Development:				
Materials and Supplies	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(2,000)	(2,000)	0	2,000
<i>Fund Balance Beginning of Year</i>	<u>2,737</u>	<u>2,737</u>	<u>2,737</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$737</u></u>	<u><u>\$737</u></u>	<u><u>\$2,737</u></u>	<u><u>\$2,000</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$359,958	\$1,140,826	\$1,140,826	\$0
Expenditures				
Current:				
General Government:				
Mayor:				
Salaries and Wages	1,208	2,909	2,909	0
Fringe Benefits	113	740	740	0
Materials and Supplies	7	6	6	0
Total Mayor	1,328	3,655	3,655	0
Auditor:				
Salaries and Wages	1,368	3,293	3,293	0
Fringe Benefits	130	838	838	0
Materials and Supplies	10	7	7	0
Capital Outlay	949	18,834	18,834	0
Total Auditor	2,457	22,972	22,972	0
Income Tax Department:				
Capital Outlay	2,350	46,543	46,543	0
Service Director:				
Materials and Supplies	349	283	283	0
Rubbish-Janitor-City Hall:				
Salaries and Wages	270	651	651	0
Fringe Benefits	25	166	166	0
Materials and Supplies	6,166	4,999	4,999	0
Total Rubbish-Janitor-City Hall	6,461	5,816	5,816	0
Other:				
Materials and Supplies	945	766	766	0
Total General Government	\$13,890	\$80,035	\$80,035	\$0

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Security of Persons and Property:				
Police:				
Salaries and Wages	\$75,483	\$181,823	\$181,823	\$0
Fringe Benefits	30	195	195	0
Materials and Supplies	91	74	74	0
Capital Outlay	315	6,230	6,230	0
Total Police	75,919	188,322	188,322	0
Traffic Safety:				
Materials and Supplies	397	322	322	0
Fire Prevention:				
Salaries and Wages	152,967	368,468	368,468	0
Fringe Benefits	18,558	121,219	121,219	0
Purchased Services	25,000	1,030	1,030	0
Materials and Supplies	1,143	927	927	0
Capital Outlay	1,855	36,747	36,747	0
Total Fire Prevention	199,523	528,391	528,391	0
Total Security of Persons and Property	275,839	717,035	717,035	0
Transportation:				
Street Construction and Reconstruction:				
Salaries and Wages	952	2,293	2,293	0
Fringe Benefits	89	583	583	0
Materials and Supplies	5,025	4,074	4,074	0
Total Transportation	6,066	6,950	6,950	0
Public Health Services:				
Ambulance:				
Salaries and Wages	37,642	90,672	90,672	0
Materials and Supplies	16,442	13,331	13,331	0
Capital Outlay	3,151	62,410	62,410	0
Total Ambulance	57,235	166,413	166,413	0
Cemetery:				
Materials and Supplies	535	434	434	0
Total Public Health Services	\$57,770	\$166,847	\$166,847	\$0

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Environment:				
Small Business Grants:				
Other	\$0	\$90,528	\$90,528	\$0
Social Services Grants:				
Other	0	53,780	53,780	0
Total Community Environment	0	144,308	144,308	0
Leisure Time Activities:				
Parks and Recreation:				
Salaries and Wages	2,644	6,370	6,370	0
Fringe Benefits	229	1,497	1,497	0
Materials and Supplies	3,520	2,854	2,854	0
Total Leisure Time Activities	6,393	10,721	10,721	0
Intergovernmental:				
School Distance Learning Grant:				
Other	0	14,930	14,930	0
<i>Total Expenditures</i>	359,958	1,140,826	1,140,826	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$0	\$79,793	\$79,793
Interest	0	0	8	8
Other	5,000	5,000	4,585	(415)
<i>Total Revenues</i>	5,000	5,000	84,386	79,386
Expenditures				
Capital Outlay	25,000	25,000	79,793	(54,793)
<i>Net Change in Fund Balance</i>	(20,000)	(20,000)	4,593	24,593
<i>Fund Balance Beginning of Year</i>	23,581	23,581	23,581	0
<i>Fund Balance End of Year</i>	<u>\$3,581</u>	<u>\$3,581</u>	<u>\$28,174</u>	<u>\$24,593</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Cemetery Endowment Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$0	\$0	\$17,975	\$17,975
Charges for Services	13,000	8,500	10,853	2,353
<i>Total Revenues</i>	13,000	8,500	28,828	20,328
Expenditures				
Current:				
Public Health Services:				
Cemetery Care:				
Purchased Services	12,500	12,500	9,391	3,109
Materials and Supplies	14,600	14,600	11,015	3,585
Capital Outlay	2,900	2,900	2,155	745
<i>Total Expenditures</i>	30,000	30,000	22,561	7,439
<i>Net Change in Fund Balance</i>	(17,000)	(21,500)	6,267	27,767
<i>Fund Balance Beginning of Year</i>	778,536	778,536	778,536	0
<i>Fund Balance End of Year</i>	\$761,536	\$757,036	\$784,803	\$27,767

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$2,678,000	\$2,600,000	\$2,161,761	(\$438,239)
Other	72,000	70,000	105,922	35,922
<i>Total Revenues</i>	<u>2,750,000</u>	<u>2,670,000</u>	<u>2,267,683</u>	<u>(402,317)</u>
Expenses				
Purchased Services	315,000	315,000	312,745	2,255
Claims	2,475,000	2,475,000	1,787,371	687,629
<i>Total Expenses</i>	<u>2,790,000</u>	<u>2,790,000</u>	<u>2,100,116</u>	<u>689,884</u>
<i>Net Change in Fund Equity</i>	(40,000)	(120,000)	167,567	287,567
<i>Fund Equity Beginning of Year</i>	<u>272,641</u>	<u>272,641</u>	<u>272,641</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$232,641</u></u>	<u><u>\$152,641</u></u>	<u><u>\$440,208</u></u>	<u><u>\$287,567</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Cemetery Perpetual Care Trust Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$150	\$100	\$81	(\$19)
Expenses				
Distributions on Behalf of Individuals:				
Purchased Services	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Net Change in Fund Equity</i>	(850)	(900)	81	981
<i>Fund Equity Beginning of Year</i>	<u>9,495</u>	<u>9,495</u>	<u>9,495</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$8,645</u></u>	<u><u>\$8,595</u></u>	<u><u>\$9,576</u></u>	<u><u>\$981</u></u>

STATISTICAL SECTION

THE CITY OF DOVER, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

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City of Dover Tuscarawas County, Ohio

Statistical Section

This part of the City of Dover's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	S2-S13
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the City's ability to generate its income taxes and electric revenues.	S14-S20
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	S21-S27
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	S28-S29
Operating Information These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	S30-S37
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.	

City of Dover
Tuscarawas County, Ohio
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)

	2020	2019	2018	(Restated) 2017
Governmental Activities				
Net Investment in Capital Assets	\$21,074,945	\$21,063,293	\$19,271,647	\$18,599,070
Restricted	2,397,427	2,226,452	2,038,631	2,044,327
Unrestricted (Deficit) (1)	(10,525,967)	(9,957,366)	(14,152,987)	(12,057,003)
<i>Total Governmental Activities Net Position</i>	<u>12,946,405</u>	<u>13,332,379</u>	<u>7,157,291</u>	<u>8,586,394</u>
Business-Type Activities				
Net Investment in Capital Assets	32,905,198	32,476,334	30,157,689	29,156,990
Restricted	0	0	0	0
Unrestricted (1)	4,150,049	4,834,540	6,658,972	6,596,488
<i>Total Business-Type Activities Net Position</i>	<u>37,055,247</u>	<u>37,310,874</u>	<u>36,816,661</u>	<u>35,753,478</u>
Primary Government				
Net Investment in Capital Assets	53,980,143	53,539,627	49,429,336	47,756,060
Restricted	2,397,427	2,226,452	2,038,631	2,044,327
Unrestricted (Deficit) (1)	(6,375,918)	(5,122,826)	(7,494,015)	(5,460,515)
<i>Total Primary Government Net Position</i>	<u>\$50,001,652</u>	<u>\$50,643,253</u>	<u>\$43,973,952</u>	<u>\$44,339,872</u>

(1) The City reported the impact of GASB Statement No. 75 on net position beginning in 2017 and the impact of GASB Statement No. 68 on net position beginning in 2014.

		(Restated)			
2016	2015	2014	2013	2012	2011
\$17,768,347	\$14,280,928	\$14,349,226	\$14,665,693	\$14,711,043	\$14,781,422
2,152,807	2,000,347	2,124,886	1,947,165	1,691,379	1,737,344
(3,416,062)	(2,031,153)	(3,079,845)	4,465,268	3,306,443	3,398,807
<u>16,505,092</u>	<u>14,250,122</u>	<u>13,394,267</u>	<u>21,078,126</u>	<u>19,708,865</u>	<u>19,917,573</u>
28,026,128	25,937,921	25,686,770	23,029,114	22,222,982	22,166,479
0	0	0	4,560,733	4,135,673	4,002,175
<u>9,819,626</u>	<u>9,460,161</u>	<u>7,538,328</u>	<u>7,710,001</u>	<u>8,820,517</u>	<u>9,853,852</u>
<u>37,845,754</u>	<u>35,398,082</u>	<u>33,225,098</u>	<u>35,299,848</u>	<u>35,179,172</u>	<u>36,022,506</u>
45,794,475	40,218,849	40,035,996	37,694,807	36,934,025	36,947,901
2,152,807	2,000,347	2,124,886	6,507,898	5,827,052	5,739,519
<u>6,403,564</u>	<u>7,429,008</u>	<u>4,458,483</u>	<u>12,175,269</u>	<u>12,126,960</u>	<u>13,252,659</u>
<u>\$54,350,846</u>	<u>\$49,648,204</u>	<u>\$46,619,365</u>	<u>\$56,377,974</u>	<u>\$54,888,037</u>	<u>\$55,940,079</u>

City of Dover
Tuscarawas County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2020	2019	2018 (1)	2017
Program Revenues				
Governmental Activities:				
Charges for Services and Sales:				
General Government	\$265	\$289	\$439	\$197,651
Security of Persons and Property	123,044	125,325	127,490	581,978
Transportation	0	0	0	0
Public Health Services	456,706	441,346	526,888	465,738
Community Environment - Primary Government	4,220	938	793	16,868
Basic Utility Services	959,705	870,544	801,718	88,969
Leisure Time Activities	34,485	163,851	159,836	124,324
Subtotal - Charges for Services and Sales	<u>1,578,425</u>	<u>1,602,293</u>	<u>1,617,164</u>	<u>1,475,528</u>
Operating Grants, Contributions and Interest:				
General Government	80,035	0	0	0
Security of Persons and Property	738,803	34,150	17,905	17,898
Transportation	841,335	947,950	661,929	661,532
Public Health Services	177,024	15,284	0	2,832
Community Environment - Primary Government	144,453	476	0	0
Community Environment - Intergovernmental	14,930	0	0	0
Leisure Time Activities	10,721	0	0	0
Subtotal - Operating Grants, Contributions and Interest	<u>2,007,301</u>	<u>997,860</u>	<u>679,834</u>	<u>682,262</u>
Capital Grants, Contributions and Interest:				
General Government	0	0	105,869	0
Security of Persons and Property	50,000	189,469	0	0
Transportation	0	291,000	96,929	415,536
Public Health Services	0	0	0	6,018
Community Environment - Primary Government	79,801	32,427	79,853	0
Leisure Time Activities	80,475	81,454	17,797	261,970
Subtotal - Capital Grants, Contributions and Interest	<u>210,276</u>	<u>594,350</u>	<u>300,448</u>	<u>683,524</u>
<i>Total Governmental Activities Program Revenues</i>	<u>3,796,002</u>	<u>3,194,503</u>	<u>2,597,446</u>	<u>2,841,314</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,540,297	3,338,866	3,298,519	3,189,962
Electric	25,081,956	27,179,179	28,197,163	26,987,344
Water	2,499,500	2,472,060	2,274,997	2,298,881
Subtotal - Charges for Services	<u>31,121,753</u>	<u>32,990,105</u>	<u>33,770,679</u>	<u>32,476,187</u>
Operating Grants, Contributions and Interest:				
Sewer	28,554	0	0	0
Electric	22,058	0	0	0
Water	12,811	0	0	0
Subtotal - Operating Grants, Contributions and Interest	<u>63,423</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants, Contributions and Interest:				
Sewer	0	33,982	0	0
Water	0	0	245,000	0
Subtotal - Capital Grants, Contributions and Interest	<u>0</u>	<u>33,982</u>	<u>245,000</u>	<u>0</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>31,185,176</u>	<u>33,024,087</u>	<u>34,015,679</u>	<u>32,476,187</u>
<i>Total Primary Government Program Revenues</i>	<u>\$34,981,178</u>	<u>\$36,218,590</u>	<u>\$36,613,125</u>	<u>\$35,317,501</u>

2016	2015 (2)	2014	2013	2012	2011
\$190,038	\$193,071	\$341	\$378	\$0	\$0
578,568	605,856	125,303	128,140	60,609	55,291
0	0	0	0	0	195
453,630	481,290	462,782	461,183	467,755	802,036
16,473	13,972	24,165	24,705	0	0
77,505	103,846	625,544	752,629	841,032	806,117
124,958	133,193	118,183	123,229	0	0
<u>1,441,172</u>	<u>1,531,228</u>	<u>1,356,318</u>	<u>1,490,264</u>	<u>1,369,396</u>	<u>1,663,639</u>
0	0	0	0	0	0
17,882	17,282	17,424	17,519	8,357	8,930
653,132	636,667	663,548	598,721	605,844	593,393
0	0	0	0	0	0
0	0	42,000	5,636	48,000	94,400
0	0	0	0	0	0
0	0	0	0	0	0
<u>671,014</u>	<u>653,949</u>	<u>722,972</u>	<u>621,876</u>	<u>662,201</u>	<u>696,723</u>
0	0	0	0	0	0
0	0	0	423,951	0	0
1,544,265	562,235	0	0	207,769	850,056
0	0	0	0	0	0
85,420	45,078	197,621	312,730	213,863	315,058
812,053	0	0	0	0	0
<u>2,441,738</u>	<u>607,313</u>	<u>197,621</u>	<u>736,681</u>	<u>421,632</u>	<u>1,165,114</u>
<u>4,553,924</u>	<u>2,792,490</u>	<u>2,276,911</u>	<u>2,848,821</u>	<u>2,453,229</u>	<u>3,525,476</u>
3,445,743	3,345,235	3,357,098	3,352,604	3,147,970	3,055,858
25,761,590	22,789,108	22,521,381	23,065,550	21,496,934	20,123,656
2,312,007	2,255,453	2,114,210	2,104,759	2,124,001	1,993,661
<u>31,519,340</u>	<u>28,389,796</u>	<u>27,992,689</u>	<u>28,522,913</u>	<u>26,768,905</u>	<u>25,173,175</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
78,397	0	0	0	0	0
65,400	0	0	0	0	0
<u>143,797</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>31,663,137</u>	<u>28,389,796</u>	<u>27,992,689</u>	<u>28,522,913</u>	<u>26,768,905</u>	<u>25,173,175</u>
<u>\$36,217,061</u>	<u>\$31,182,286</u>	<u>\$30,269,600</u>	<u>\$31,371,734</u>	<u>\$29,222,134</u>	<u>\$28,698,651</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Changes in Net Position (continued)
Last Ten Years
(Accrual Basis of Accounting)

	2020	2019	2018 (1)	2017
Expenses				
Governmental Activities:				
General Government	\$1,777,333	\$2,041,536	\$2,026,104	\$1,898,611
Security of Persons and Property	6,986,821	632,188	6,901,037	5,613,851
Transportation	2,783,943	2,630,640	2,388,755	2,334,839
Public Health Services	1,034,351	1,022,967	918,470	869,210
Community Environment - Primary Government	383,295	205,903	222,825	148,743
Community Environment - Intergovernmental	14,930	0	0	0
Basic Utility Services	919,664	858,970	767,118	697,490
Leisure Time Activities	1,134,944	1,326,778	1,369,916	1,209,073
Interest and Fiscal Charges	65,446	67,742	77,310	85,950
<i>Total Governmental Activities Expenses</i>	<u>15,100,727</u>	<u>8,786,724</u>	<u>14,671,535</u>	<u>12,857,767</u>
Business-Type Activities:				
Sewer	4,540,298	4,254,202	4,081,380	3,544,431
Electric	25,705,966	27,473,078	27,539,776	26,714,336
Water	1,921,010	1,973,536	2,057,171	1,982,129
<i>Total Business-Type Activities Expenses</i>	<u>32,167,274</u>	<u>33,700,816</u>	<u>33,678,327</u>	<u>32,240,896</u>
<i>Total Primary Government Expenses</i>	<u>47,268,001</u>	<u>42,487,540</u>	<u>48,349,862</u>	<u>45,098,663</u>
Net (Expense) Revenue				
Governmental Activities	(11,304,725)	(5,592,221)	(12,074,089)	(10,016,453)
Business-Type Activities	(982,098)	(676,729)	337,352	235,291
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(\$12,286,823)</u>	<u>(\$6,268,950)</u>	<u>(\$11,736,737)</u>	<u>(\$9,781,162)</u>

2016	2015 (2)	2014	2013	2012	2011
\$1,667,919	\$1,340,412	\$1,912,267	\$2,313,710	\$1,809,857	\$1,284,689
5,923,090	4,899,426	5,190,764	5,082,413	5,094,116	4,647,659
2,172,494	2,704,103	1,925,102	1,928,227	1,879,829	2,186,664
765,011	711,562	1,481,578	762,721	808,220	788,705
136,628	130,931	130,344	268,923	188,273	115,729
0	0	0	0	0	0
603,309	708,629	783,122	672,945	629,555	570,453
1,157,740	1,046,395	1,121,296	1,291,658	1,134,362	1,007,014
96,888	99,907	99,979	113,423	164,403	40,903
<u>12,523,079</u>	<u>11,641,365</u>	<u>12,644,452</u>	<u>12,434,020</u>	<u>11,708,615</u>	<u>10,641,816</u>
3,349,740	3,282,367	3,107,960	3,727,710	3,670,590	3,518,361
24,598,405	21,929,834	22,381,043	23,723,046	22,992,501	20,818,346
2,026,537	1,814,774	1,840,661	1,802,403	1,854,651	1,931,539
<u>29,974,682</u>	<u>27,026,975</u>	<u>27,329,664</u>	<u>29,253,159</u>	<u>28,517,742</u>	<u>26,268,246</u>
<u>42,497,761</u>	<u>38,668,340</u>	<u>39,974,116</u>	<u>41,687,179</u>	<u>40,226,357</u>	<u>36,910,062</u>
(7,969,155)	(8,848,875)	(10,367,541)	(9,585,199)	(9,255,386)	(7,116,340)
1,688,455	1,362,821	663,025	(730,246)	(1,748,837)	(1,095,071)
<u>(\$6,280,700)</u>	<u>(\$7,486,054)</u>	<u>(\$9,704,516)</u>	<u>(\$10,315,445)</u>	<u>(\$11,004,223)</u>	<u>(\$8,211,411)</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Changes in Net Position (continued)
Last Ten Years
(Accrual Basis of Accounting)

	2020	2019	2018 (1)	2017
General Revenues				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$1,648,627	\$1,632,381	\$1,623,618	\$1,624,958
Police and Fire Pension	157,430	143,164	140,400	139,231
Kilowatt per Hour Taxes Levied for				
General Purposes (3)	1,107,632	787,951	707,148	678,961
Income Taxes levied for:				
General Purposes	3,196,419	4,470,045	4,027,835	4,217,363
Street Maintenance and Repair	493,566	625,851	599,508	513,677
Cemetery	400,954	371,520	378,696	318,691
Police and Fire Pension	672,316	501,240	615,566	480,120
Capital Outlay	2,087,989	1,933,867	1,809,114	1,791,360
Grants and Entitlements not Restricted to				
Specific Programs	522,807	547,383	477,289	516,440
Unrestricted Contributions	8,659	25,075	15,208	14,805
Investment Earnings	117,601	296,537	217,739	169,451
Miscellaneous	904,751	277,412	332,865	116,572
<i>Total Governmental Activities General Revenues</i>	<u>11,318,751</u>	<u>11,612,426</u>	<u>10,944,986</u>	<u>10,581,629</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	28,000	0	0	0
Investment Earnings	12,743	41,053	33,967	18,386
Miscellaneous	285,728	211,144	391,864	136,424
<i>Total Business-Type Activities General Revenues</i>	<u>326,471</u>	<u>252,197</u>	<u>425,831</u>	<u>154,810</u>
<i>Total Primary Government General Revenues</i>	<u>11,645,222</u>	<u>11,864,623</u>	<u>11,370,817</u>	<u>10,736,439</u>
Special Item				
Business-Type Activities	0	1,073,628	0	0
Transfers				
Governmental Activities	(400,000)	154,883	(300,000)	(620,240)
Business-Type Activities	400,000	(154,883)	300,000	620,240
Change in Net Position				
Governmental Activities	(385,974)	6,175,088	(1,429,103)	(55,064)
Business-Type Activities	(255,627)	494,213	1,063,183	1,010,341
<i>Total Primary Government Change in Net Position</i>	<u>(\$641,601)</u>	<u>\$6,669,301</u>	<u>(\$365,920)</u>	<u>\$955,277</u>

(1) The City reported the impact of GASB Statement No. 75 on expenses beginning in 2018.

(2) The City reported the impact of GASB Statement No. 68 on expenses beginning in 2015.

(3) Prior to 2014, Kilowatt per Hour Tax was reported as Grants and Entitlements not Restricted to Specific Programs.

2016	2015 (2)	2014	2013	2012	2011
\$889,470	\$885,041	\$897,494	\$875,654	\$748,044	\$756,066
127,726	131,174	132,413	130,611	135,398	143,431
707,221	717,005	712,312	0	0	0
4,826,664	4,693,691	5,131,043	4,700,061	3,377,249	4,018,591
647,687	632,321	677,859	560,660	469,110	522,226
368,074	289,661	392,274	360,872	316,019	348,053
504,270	296,468	569,628	579,482	409,554	405,322
2,055,521	1,928,981	2,187,243	2,005,426	1,607,109	1,283,425
446,054	441,197	401,495	1,352,561	1,406,047	1,868,255
20,616	13,771	20,108	14,700	0	0
53,653	25,514	11,633	18,961	29,144	61,496
249,524	249,906	275,643	355,472	549,004	267,158
10,896,480	10,304,730	11,409,145	10,954,460	9,046,678	9,674,023
0	0	0	0	0	0
9,485	1,649	4,976	1,153	913	975
77,377	208,514	699,450	849,769	904,590	633,331
86,862	210,163	704,426	850,922	905,503	634,306
10,983,342	10,514,893	12,113,571	11,805,382	9,952,181	10,308,329
0	0	0	0	0	0
(672,355)	(600,000)	0	0	0	0
672,355	600,000	0	0	0	0
2,254,970	855,855	1,041,604	1,369,261	(208,708)	2,557,683
2,447,672	2,172,984	1,367,451	120,676	(843,334)	(460,765)
\$4,702,642	\$3,028,839	\$2,409,055	\$1,489,937	(\$1,052,042)	\$2,096,918

City of Dover
Tuscarawas County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2020	2019	2018	2017
General Fund				
Nonspendable	\$189,533	\$189,477	\$190,547	\$122,337
Assigned	2,516,623	1,731,456	1,381,941	1,164,409
Unassigned	1,031,578	1,194,045	1,284,113	1,915,427
Total General Fund	3,737,734	3,114,978	2,856,601	3,202,173
All Other Governmental Funds				
Nonspendable (1)	981,826	960,640	885,369	134,459
Restricted (1)	1,413,712	942,438	898,854	1,717,633
Committed	1,806,904	1,464,737	1,922,774	2,672,918
Unassigned (Deficit)	0	(29,787)	0	0
Total All Other Governmental Funds	4,202,442	3,338,028	3,706,997	4,525,010
Total Governmental Funds	\$7,940,176	\$6,453,006	\$6,563,598	\$7,727,183

(1) The City reported the impact of GASB Statement No. 84 on fund balances beginning in 2018.

2016	2015	2014	2013	2012	2011
\$123,849	\$122,239	\$109,557	\$115,155	\$103,704	\$76,178
848,548	993,022	475,892	1,085,489	1,042,593	103,666
1,814,711	1,736,876	1,417,828	1,073,477	791,688	1,925,702
2,787,108	2,852,137	2,003,277	2,274,121	1,937,985	2,105,546
135,626	161,080	142,542	131,692	164,478	169,337
1,672,921	1,600,840	1,564,315	1,577,064	1,444,346	1,439,977
2,242,418	2,693,533	2,279,900	2,324,688	1,906,934	1,473,463
(24,187)	0	(41,200)	(45,780)	(75,785)	(123,350)
4,026,778	4,455,453	3,945,557	3,987,664	3,439,973	2,959,427
\$6,813,886	\$7,307,590	\$5,948,834	\$6,261,785	\$5,377,958	\$5,064,973

City of Dover
Tuscarawas County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2020	2019	2018	2017
Revenues				
Property Taxes	\$1,810,373	\$1,773,970	\$1,761,547	\$1,765,821
Income Taxes	7,041,976	8,005,171	7,178,039	8,348,725
Kilowatt per Hour Tax (1)	1,107,632	787,951	707,148	678,961
Intergovernmental	2,752,576	1,730,763	1,345,160	1,758,870
Interest	127,931	312,371	217,739	169,451
Fines, Licenses and Permits	30,544	32,825	34,990	34,503
Charges for Services	1,526,550	1,587,843	1,573,677	1,462,778
Contributions and Donations	40,646	60,069	29,333	103,345
Other	799,611	201,723	239,268	67,025
<i>Total Revenues</i>	<u>15,237,839</u>	<u>14,492,686</u>	<u>13,086,901</u>	<u>14,389,479</u>
Expenditures				
Current:				
General Government	1,514,377	1,675,583	1,474,502	1,552,030
Security of Persons and Property	5,718,480	5,680,290	5,545,221	5,042,819
Transportation	1,398,704	1,308,246	1,362,899	1,282,274
Public Health Services	904,482	1,225,994	825,713	777,355
Community Environment	313,767	130,512	130,524	131,686
Basic Utility Services	919,664	858,970	767,118	697,490
Leisure Time Activities	770,073	1,001,482	1,008,759	1,032,391
Intergovernmental	14,930	0	0	0
Capital Outlay	1,992,484	2,188,433	2,493,332	2,058,238
Debt Service:				
Principal Retirement	172,594	272,711	263,669	259,754
Interest and Fiscal Charges	64,814	70,757	80,549	89,065
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>13,784,369</u>	<u>14,412,978</u>	<u>13,952,286</u>	<u>12,923,102</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,453,470</u>	<u>79,708</u>	<u>(865,385)</u>	<u>1,466,377</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Sale of Capital Assets	3,700	9,700	1,800	12,678
General Obligation Bonds Issued	430,000	0	0	0
Loans Issued	0	0	0	10,392
Premium on Debt Issuance	0	0	0	0
Insurance Recoveries	0	0	0	23,850
Transfers In	0	0	0	0
Transfers Out	(400,000)	(200,000)	(300,000)	(600,000)
<i>Total Other Financing Sources (Uses)</i>	<u>33,700</u>	<u>(190,300)</u>	<u>(298,200)</u>	<u>(553,080)</u>
<i>Net Change in Fund Balances</i>	<u>\$1,487,170</u>	<u>(\$110,592)</u>	<u>(\$1,163,585)</u>	<u>\$913,297</u>
Debt Service as a Percentage of Noncapital Expenditures	1.9%	2.8%	2.9%	3.1%

Note: The large increase in debt service in 2011 is due to issuing general obligation bonds to retire notes.

(1) Prior to 2014, Kilowatt per Hour Tax was reported as Intergovernmental.

2016	2015	2014	2013	2012	2011
\$1,018,015	\$1,018,379	\$1,034,679	\$1,009,800	\$890,268	\$898,970
7,957,334	9,061,247	7,589,555	7,626,454	6,609,398	6,416,265
707,221	717,005	712,312	0	0	0
3,509,108	1,553,872	1,450,826	2,776,288	2,722,755	3,648,133
53,653	25,514	11,633	18,961	29,144	61,496
33,901	32,586	32,803	35,640	60,609	55,486
1,408,617	1,455,957	1,391,234	1,419,987	1,261,803	1,215,871
22,721	89,671	20,108	14,700	0	2,740
206,458	207,323	240,256	352,689	472,561	127,081
14,917,028	14,161,554	12,483,406	13,254,519	12,046,538	12,426,042
1,461,851	1,321,341	1,840,339	2,124,429	1,717,237	1,115,260
4,748,834	4,613,982	4,674,192	4,272,192	4,396,320	4,331,070
1,188,000	1,231,769	1,300,051	1,158,730	1,157,078	1,037,961
717,291	695,417	994,453	735,189	751,935	707,902
126,128	132,555	127,164	259,771	190,316	111,227
603,309	708,629	783,122	672,945	629,555	570,453
940,840	911,380	973,292	831,149	913,126	829,489
0	0	0	0	0	0
4,740,298	2,246,225	1,769,293	1,989,870	1,639,805	2,528,446
240,301	240,107	231,639	210,334	208,377	2,646,521
96,061	101,393	102,812	116,083	129,804	63,678
0	0	0	0	0	36,229
14,862,913	12,202,798	12,796,357	12,370,692	11,733,553	13,978,236
54,115	1,958,756	(312,951)	883,827	312,985	(1,552,194)
10,856	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	2,670,000
41,325	0	0	0	0	428,614
0	0	0	0	0	35,897
0	0	0	0	0	0
0	0	24,000	0	0	0
(600,000)	(600,000)	(24,000)	0	0	0
(547,819)	(600,000)	0	0	0	3,134,511
(\$493,704)	\$1,358,756	(\$312,951)	\$883,827	\$312,985	\$1,582,317
3.2%	3.1%	3.0%	2.9%	3.2%	22.0%

City of Dover
Tuscarawas County, Ohio
Income Tax Rate, Revenue Base, and Collections
Last Ten Years

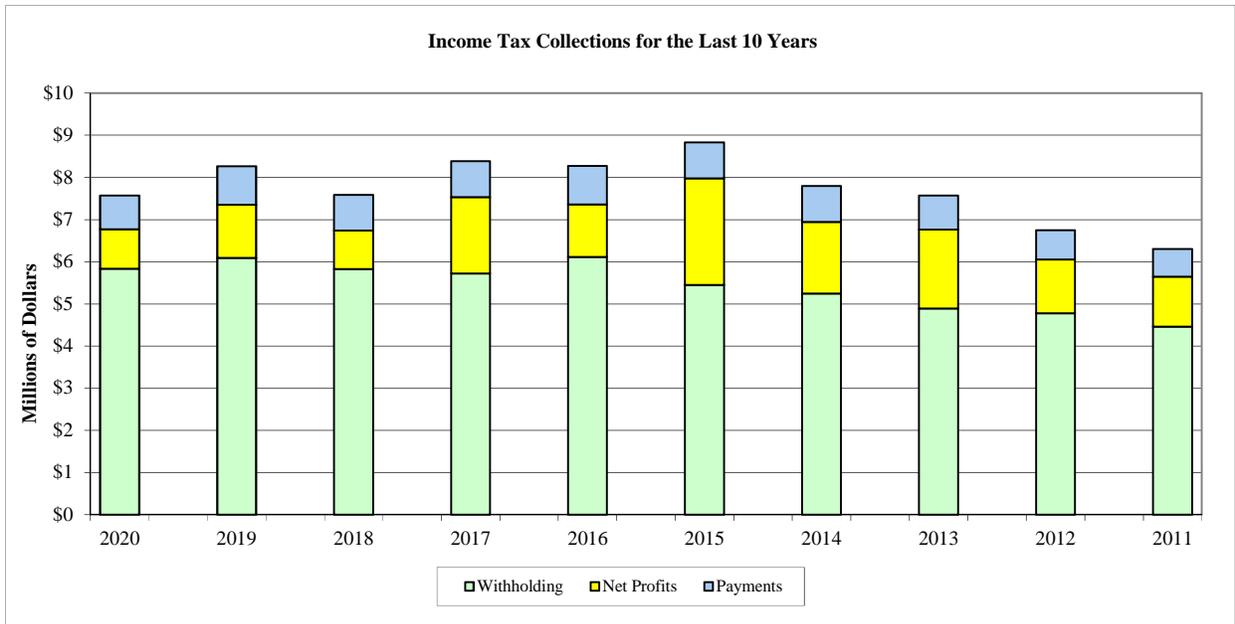
Tax Year	Tax Rate (1)	Total Tax Collected (2)	Taxes From Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes from Individual Payments	Percentage of Taxes from Individual Payments
2020	1.50%	\$7,570,076	\$5,838,389	77.13%	\$934,316	12.34%	\$797,371	10.53%
2019	1.50	8,261,701	6,092,546	73.74	1,258,114	15.23	911,041	11.03
2018	1.50	7,584,656	5,823,574	76.78	915,430	12.07	845,652	11.15
2017	1.50	8,382,969	5,719,736	68.23	1,813,333	21.63	849,900	10.14
2016	1.50	8,274,560	6,110,563	73.85	1,249,684	15.10	914,313	11.05
2015	1.50	8,828,196	5,447,276	61.70	2,529,964	28.66	850,956	9.64
2014	1.50	7,795,811	5,248,140	67.32	1,693,250	21.72	854,421	10.96
2013	1.50	7,571,745	4,894,478	64.64	1,869,111	24.69	808,156	10.67
2012	1.50	6,751,331	4,780,617	70.81	1,271,276	18.83	699,438	10.36
2011	1.50	6,304,720	4,464,372	70.81	1,178,983	18.70	661,365	10.49

Source: City Income Tax Department

(1) The City's basic income tax rate may only be increased by a majority vote of the City's residents.

(2) Gross Collections - Cash Basis of Accounting

Note: The City is statutorily prohibited from presenting individual taxpayer information.



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City of Dover
Tuscarawas County, Ohio
Electric Sales (in MWH) and Number of Customers by Type
Last Ten Years

	2020	2019	2018	2017
Electric Sold (MWH) (000)				
Residential	54,722	54,298	57,729	53,000
Commercial	29,041	29,282	29,641	27,935
Industrial	133,128	141,286	145,542	141,185
Total	<u>216,891</u>	<u>224,866</u>	<u>232,912</u>	<u>222,120</u>
Number of Customers				
Residential	5,816	5,819	5,813	5,817
Commercial	901	901	892	891
Industrial	112	111	111	110
Total	<u>6,829</u>	<u>6,831</u>	<u>6,816</u>	<u>6,818</u>

Source: City Records

2016	2015	2014	2013	2012	2011
57,572	57,404	58,765	56,788	58,606	59,323
30,907	30,546	31,189	30,044	30,049	30,758
142,506	143,035	146,636	140,649	141,896	138,487
<u>230,985</u>	<u>230,985</u>	<u>236,590</u>	<u>227,481</u>	<u>230,551</u>	<u>228,568</u>
5,828	5,831	5,794	5,777	5,772	5,775
888	879	871	871	862	848
107	103	103	102	102	113
<u>6,823</u>	<u>6,813</u>	<u>6,768</u>	<u>6,750</u>	<u>6,736</u>	<u>6,736</u>

City of Dover
Tuscarawas County, Ohio
Electric Rates (Per Month)
Last Ten Years

Type of Customer:	2020	2019	2018	2017
Residential:				
Customer Charge	\$7.13000	\$7.06000	\$6.99000	\$6.92000
First 800 KWH	0.12966	0.12838	0.12711	0.12585
Next 700 KWH - per KWH	0.12373	0.12250	0.12129	0.12009
All Over 1500 KWH - per KWH	0.11585	0.11470	0.11356	0.11244
Commercial:				
Customer Charge	6.76000	6.69000	6.62000	6.55000
First 50 KWH per KW of demand - per KWH	0.16602	0.16438	0.16275	0.16114
Next 150 KWH per KW of demand - per KWH				
First 3,000 KWH per KWH	0.14446	0.14303	0.14161	0.14021
Over 3,000 KWH per KWH	0.12151	0.12031	0.11912	0.11794
For all remaining KWH per KWH	0.10714	0.10608	0.10503	0.10399
Industrial (per KVA):				
Minimum Charge - per KVA of demand	2.75000	2.75000	2.75000	2.75000
First 30 KWH per KVA of demand - per KWH	0.18506	0.18323	0.18142	0.17962
Next 170 KWH per KVA of demand				
2,000 KWH - per KWH	0.13943	0.13805	0.13668	0.13535
8,000 KWH - per KWH	0.12585	0.12460	0.12337	0.12215
90,000 KWH - per KWH	0.11310	0.11198	0.11087	0.10977
Over 100,000 KWH - per KWH	0.10437	0.10334	0.10232	0.10131
Over 200 KWH per KVA of demand				
First 200,000 KWH - per KWH	0.09391	0.09298	0.09206	0.09113
All remaining KWH - per KWH	0.08782	0.08695	0.08609	0.08524

Source: City Records

Note: Rates can be changed with approval by City Council.

2016	2015	2014	2013	2012	2011
\$6.85000	\$6.78000	\$6.71000	\$5.97000	\$5.97000	\$5.97000
0.12460	0.12337	0.12215	0.06107	0.06107	0.06107
0.11890	0.11772	0.11655	0.05609	0.05609	0.05609
0.11133	0.11023	0.10914	0.04950	0.04950	0.04950
6.49000	6.43000	6.37000	5.97000	5.97000	5.97000
0.15954	0.15796	0.15640	0.09900	0.09900	0.09900
0.13882	0.13745	0.13609	0.07997	0.07997	0.07997
0.11677	0.11561	0.11447	0.05970	0.05970	0.05970
0.10296	0.10194	0.10093	0.04701	0.04701	0.04701
2.75000	2.75000	2.75000	2.75000	2.75000	2.75000
0.17784	0.17608	0.17434	0.12189	0.12189	0.12189
0.13399	0.13266	0.13135	0.08010	0.08010	0.08010
0.12094	0.11974	0.11855	0.06765	0.06765	0.06765
0.10868	0.10760	0.10653	0.05597	0.05597	0.05597
0.10031	0.09932	0.09834	0.04801	0.04801	0.04801
0.09025	0.08936	0.08848	0.03842	0.03842	0.03842
0.08440	0.08356	0.08273	0.03283	0.03283	0.03283

City of Dover
Tuscarawas County, Ohio
Principal Electric Customers
2020 and 2011

Customer	2020	
	MWH Sold	Percentage of Total MWH Sold
Dover Chemical Corporation	20,562	9.48 %
Kraton Chemical Corporation	16,764	7.73
Allied Machine and Engineering Corporation	10,546	4.86
Cleveland Clinic Union Hospital	10,260	4.73
Meteor Sealing Systems, LLC	10,160	4.68
Deflecto Corporation	9,065	4.18
Zimmer Patient Care Division	4,846	2.23
Buehlers Food Market, Incorporated	3,766	1.74
Inca Presswood Pallets, Ltd	3,506	1.62
Giant Eagle, Incorporated	2,917	1.35
Totals	92,392	42.60 %
Total MWH Sold	216,891	

Customer	2011	
	MWH Sold	Percentage of Total MWH Sold
Arizona Chemical Corporation	22,399	9.80 %
Dover Chemical Corporation	18,865	8.25
Meteor Sealing Systems, LLC	9,380	4.10
Union Hospital	9,281	4.06
Allied Machine and Engineering Corporation	8,381	3.67
Deflecto Corporation	7,288	3.19
Inca Presswood Pallets Ltd	7,200	3.15
Zimmer Patient Care Division	4,051	1.77
Giant Eagle, Incorporated	3,806	1.67
Buehlers Food Market, Incorporated	3,286	1.44
Totals	93,937	41.10 %
Total MWH Sold	228,568	

Source: City Records

City of Dover
Tuscarawas County, Ohio
Computation of Direct and Overlapping Debt Attributable to Governmental Activities
December 31, 2020

	Debt Attributable to Governmental Activities	Overlapping Percentage Applicable to Dover (1)	Amount of Direct and Overlapping Debt
Direct Debt:			
City of Dover			
General Obligation Bonds	\$2,114,743	100.00 %	\$2,114,743
Capital Lease	410	100.00	410
Total Direct Debt	<u>2,115,153</u>		<u>2,115,153</u>
Overlapping Debt:			
Payable from Property Taxes			
Dover City School District Bonds	23,928,734	68.79	16,460,576
Tuscarawas County General Obligation Bonds	613,251	12.74	78,128
Payable from Other Sources			
Dover City School District Capital Lease	32,414	68.79	22,298
Total Overlapping Debt	<u>24,574,399</u>		<u>16,561,002</u>
Total	<u><u>\$26,689,552</u></u>		<u><u>\$18,676,155</u></u>

Source: Tuscarawas County, Ohio; County Auditor

(1) Overlapping percentages were calculated by dividing each overlapping subdivision's assessed valuation within the City by the subdivision's total assessed valuation.

City of Dover
Tuscarawas County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Per Capita (1)
	General Obligation Bonds	Loans	Capital Lease	Total			
2020	\$2,114,743	\$0	\$410	\$2,115,153	\$835,960,543	0.25 %	166
2019	1,806,538	40,688	2,795	1,850,021	751,544,800	0.25	145
2018	1,928,333	182,008	5,057	2,115,398	744,240,200	0.28	166
2017	2,045,128	319,778	7,203	2,372,109	730,826,143	0.32	185
2016	2,161,923	443,712	9,239	2,614,874	684,167,229	0.38	203
2015	2,273,717	523,024	0	2,796,741	679,827,000	0.41	218
2014	2,385,512	645,416	0	3,030,928	674,320,771	0.45	235
2013	2,497,307	759,657	0	3,256,964	666,952,486	0.49	252
2012	2,604,102	857,898	0	3,462,000	668,288,486	0.52	268
2011	2,705,897	959,474	0	3,665,371	714,079,200	0.51	286

Year	Business-Type Activities			Total Debt (2)	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	OWDA Loans	Revenue Bonds			
2020	\$4,156,789	\$6,358,675	\$960,000	\$13,590,617	3.61 %	\$1,068
2019	4,977,406	7,044,301	1,425,000	15,296,728	4.23	1,199
2018	5,783,023	7,708,176	2,600,000	18,206,597	5.09	1,426
2017	6,573,640	8,350,990	3,755,000	21,051,739	6.19	1,639
2016	7,344,257	8,973,411	4,900,000	23,832,542	7.49	1,848
2015	8,099,875	9,576,086	6,020,000	26,492,702	8.45	2,061
2014	6,175,492	10,159,641	7,110,000	26,476,061	9.51	2,052
2013	6,486,109	10,641,507	8,619,848	29,004,428	10.42	2,248
2012	6,796,726	11,206,348	9,666,534	31,131,608	11.18	2,413
2011	7,087,343	11,753,270	10,658,220	33,164,204	11.99	2,586

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See S28 for population and personal income data.

(2) Includes general bonded debt, other governmental debt and business-type activities debt, presented net.

Primary Government		
Total General Obligation Bonds	Percentage of Actual Taxable Value of Property	Per Capita (1)
\$6,271,532	0.75 %	\$493
6,783,944	0.90	532
7,711,356	1.04	604
8,618,768	1.18	671
9,506,180	1.39	737
10,373,592	1.53	807
8,561,004	1.27	663
8,983,416	1.35	696
9,400,828	1.41	729
9,793,240	1.37	764

City of Dover
Tuscarawas County, Ohio
Legal Debt Margin Information
Last Ten Years

	2020	2019	2018	2017
Overall Legal Debt Limit (10.5% of Assessed Valuation)	\$30,721,550	\$27,619,271	\$27,350,827	\$26,857,861
Net Debt Applicable to Debt Limit	2,095,000	1,825,688	1,966,031	2,101,374
Overall Legal Debt Margin (10.5% of Assessed Valuation)	<u>\$28,626,550</u>	<u>\$25,793,583</u>	<u>\$25,384,796</u>	<u>\$24,756,487</u>
Legal Debt Margin as a Percentage of Debt Limit	93.18%	93.39%	92.81%	92.18%
Unvoted Legal Debt Limit (5.5% of Assessed Valuation)	\$16,092,240	\$14,467,237	\$14,326,624	\$14,068,403
Net Debt Applicable to Debt Limit	2,095,000	1,825,688	1,966,031	2,101,374
Unvoted Legal Debt Margin (5.5% of Assessed Valuation)	<u>\$13,997,240</u>	<u>\$12,641,549</u>	<u>\$12,360,593</u>	<u>\$11,967,029</u>
Legal Debt Margin as a Percentage of Debt Limit	86.98%	87.38%	86.28%	85.06%

Legal Debt Margin Calculation for the Year Ended December 31, 2020

	Overall Margin Within 10.5%	Unvoted Margin Within 5.5%
Assessed property value	<u>\$292,586,190</u>	<u>\$292,586,190</u>
Debt Limitation (percentage of assessed property value)	<u>\$30,721,550</u>	<u>\$16,092,240</u>
Gross Indebtedness	13,702,377	13,702,377
Less: Revenue Bonds	(960,000)	(960,000)
General Obligation Bonds - Enterprise Funds	(4,095,000)	(4,095,000)
OWDA Loan	(6,358,675)	(6,358,675)
Police and Fire Pension	<u>(193,702)</u>	<u>(193,702)</u>
Net Debt Applicable to Debt Limit	<u>2,095,000</u>	<u>2,095,000</u>
Legal Debt Margin Within Limitations	<u>\$28,626,550</u>	<u>\$13,997,240</u>

Note: Under State of Ohio finance law, the City of Dover's outstanding general obligation debt that is supported through real estate value should not exceed 10.5 percent of total assessed property value. In addition, the outstanding general obligation debt net of voted debt should not exceed 5.5 percent of total assessed property value. By law, the general obligation debt subject to the limitation is offset by amounts set aside for repaying general obligation bonds.

2016	2015	2014	2013	2012	2011
\$25,143,146	\$24,983,642	\$24,781,288	\$24,510,504	\$24,559,602	\$24,559,602
2,226,325	2,305,000	2,430,000	2,550,000	2,665,000	2,770,000
\$22,916,821	\$22,678,642	\$22,351,288	\$21,960,504	\$21,894,602	\$21,789,602
91.15%	90.77%	90.19%	89.60%	89.15%	88.72%
\$13,170,219	\$13,086,670	\$12,980,675	\$12,838,835	\$12,864,553	\$12,864,553
2,226,325	2,305,000	2,430,000	2,550,000	2,665,000	2,770,000
\$10,943,894	\$10,781,670	\$10,550,675	\$10,288,835	\$10,199,553	\$10,094,553
83.10%	82.39%	81.28%	80.14%	79.28%	78.47%

City of Dover
Tuscarawas County, Ohio
Pledged Revenue Coverage
Mortgage Revenue Bonds - Water
Last Ten Years

Year	Gross Revenues (1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service (3)		
				Principal	Interest	Coverage
2020	\$2,529,358	\$1,547,510	\$981,848	\$465,000	\$29,620	1.99
2019	2,597,015	1,603,211	993,804	460,000	39,004	1.99
2018	2,538,861	1,646,344	892,517	455,000	48,286	1.77
2017	2,317,707	1,525,346	792,361	455,000	58,718	1.54
2016	2,317,258	1,516,551	800,707	440,000	67,694	1.58
2015	2,261,075	1,318,507	942,568	425,000	75,664	1.88
2014	2,131,554	1,218,259	913,295	170,000	99,734	3.39
2013	2,118,602	1,130,110	988,492	330,000	165,533	1.99
2012	2,256,604	1,226,020	1,030,584	320,000	137,183	2.25
2011	2,018,126	1,154,185	863,941	310,000	187,141	1.74

(1) Gross revenues include operating revenues, transfers and interest income in accordance with bond indentures.

(2) Direct operating expenses do not include depreciation and amortization expense.

(3) Annual debt service requirements include principal and interest on revenue bonds only.

City of Dover
Tuscarawas County, Ohio
Pledged Revenue Coverage
Mortgage Revenue Bonds - Electric
Last Ten Years

Year	Gross Revenues (1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service (3)		
				Principal	Interest	Coverage
2020	\$25,722,316	\$24,391,837	\$1,330,479	\$0	\$0	N/A
2019	27,605,984	26,005,166	1,600,818	715,000	9,600	2.21
2018	28,649,207	26,085,685	2,563,522	700,000	18,973	3.57
2017	27,714,175	25,258,029	2,456,146	690,000	28,265	3.42
2016	26,443,201	23,065,791	3,377,410	680,000	37,548	4.71
2015	23,593,649	20,480,922	3,112,727	665,000	46,575	4.37
2014	23,192,677	20,894,165	2,298,512	600,000	309,300	2.53
2013	23,880,871	22,250,673	1,630,198	700,000	236,897	1.74
2012	22,115,910	21,232,477	883,433	655,000	269,647	0.96
2011	20,637,660	19,126,461	1,511,199	630,000	294,847	1.63

(1) Gross revenues include operating revenues, transfers and interest income in accordance with bond indentures.

(2) Direct operating expenses do not include depreciation and amortization expense.

(3) Annual debt service requirements include principal and interest on revenue bonds only.

Note: The electric fund revenue bonds were fully repaid in 2019.

City of Dover
Tuscarawas County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Median Household Income (1)</u>	<u>Unemployment Rate (3)</u>
2020	12,723	\$376,740,753	\$29,611	\$56,898	5.5%
2019	12,755	361,808,330	28,366	52,875	4.4
2018	12,766	357,843,746	28,031	48,828	4.6
2017	12,843	340,056,954	26,478	47,451	4.7
2016	12,899	318,050,643	24,657	44,083	4.9
2015	12,857	313,479,374	24,382	44,223	5.4
2014	12,904	278,390,896	21,574	43,951	4.8
2013	12,904	278,390,896	21,574	43,951	6.2
2012	12,904	278,390,896	21,574	43,951	7.5
2011	12,826	276,708,124	21,574	43,951	7.5

(1) Source: U.S. Census Bureau

(2) Computation of per capita personal income multiplied by population

(3) Source: Ohio Department of Job and Family Services

City of Dover
Tuscarawas County, Ohio
Principal Employers
2020 and 2011

2020	
Employer	Employees
Cleveland Clinic Union Hospital (1)	1,185
Meteor Sealing Systems, LLC	524
Allied Machine and Engineering Corporation	398
Zimmer Patient Care Division	390
Hennis Care Center, Incorporated	309
Dover City School District	285
Country Club Retirement Center	231
Deflecto, LLC	192
Park Village Health Care Center	173
Novogradac and Company, LLP	153
Total	<u>3,840</u>
Total Employment within the City	<u>n/a</u>

2011	
Employer	Employees
Union Hospital (1)	785
Allied Machine and Engineering Corporation	405
Dover City School District	280
Zimmer Patient Care Division	275
Buehlers Food Market, Incorporated	239
Meteor Sealing Systems, LLC	206
Marlite, Incorporated	174
City of Dover	141
Hennis Care Center, Incorporated	139
Dover Hydraulics	101
Total	<u>2,745</u>
Total Employment within the City	<u>n/a</u>

Source: City Records

(1) Union Hospital became part of the Cleveland Clinic health system in 2018.

n/a - Information not available

City of Dover
Tuscarawas County, Ohio
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Years

Function/Program	2020	2019	2018	2017	2016
General Government					
Mayor and Council	11.0	11.0	11.0	11.0	11.0
Auditor	3.0	3.0	3.0	3.0	3.0
Treasurer	0.5	0.5	0.5	0.5	0.5
Law	1.0	1.0	1.0	1.0	1.0
Civil Service Commission	1.5	1.5	1.5	3.0	1.5
Income Tax Department	2.0	2.5	2.5	2.5	2.5
Service Director	2.0	2.0	2.0	2.0	2.0
Janitor	1.0	1.0	1.0	1.0	1.0
Security of Persons and Property					
Police	25.0	24.0	25.0	25.0	23.0
Fire	25.0	25.0	24.0	22.0	19.0
Safety Director	0.5	1.0	1.0	0.0	1.0
Traffic Safety	9.0	8.0	8.5	8.5	11.0
Transportation					
Service/Street M&R	12.0	13.0	15.0	13.5	12.0
Public Health Services					
Cemetery	7.5	7.5	8.0	8.0	8.0
Community Environment					
Building	1.0	1.0	1.0	1.0	1.0
Leisure Time Activities					
Parks and Recreation (1)	16.5	33.5	33.0	34.5	36.5
Basic Utility Services					
Sewer	16.0	19.5	18.0	18.0	16.5
Electric	39.5	42.0	41.0	40.5	42.5
Water	13.0	11.0	12.0	13.0	11.0
Totals	<u>187.0</u>	<u>208.0</u>	<u>209.0</u>	<u>208.0</u>	<u>204.0</u>

Source: City of Dover, Ohio, Payroll Department

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee employed at year-end.

(1) The decrease in parks and recreation employees for 2020 was due to COVID-19 shutdowns.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
11.0	11.0	11.0	11.0	11.0
3.0	3.0	3.0	3.0	3.0
0.5	0.5	0.5	0.5	0.5
1.0	1.0	1.0	1.0	1.0
1.0	1.5	1.5	1.5	1.5
2.5	2.5	3.5	2.5	2.0
2.0	2.0	2.0	2.0	2.0
1.0	1.0	1.0	1.0	0.0
23.0	23.0	23.0	22.0	22.0
19.0	19.0	18.0	18.0	17.0
1.0	1.0	0.5	0.5	0.5
10.5	8.0	6.5	7.5	7.0
11.5	13.5	15.0	15.0	14.0
7.0	7.0	7.0	7.0	7.0
1.0	1.0	1.0	1.0	1.0
34.5	32.5	32.0	26.0	23.0
16.5	18.5	19.5	19.5	17.0
43.5	41.0	42.0	39.0	41.0
11.5	12.0	13.0	12.0	12.0
<u>201.0</u>	<u>199.0</u>	<u>201.0</u>	<u>190.0</u>	<u>182.5</u>

City of Dover
Tuscarawas County, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2020	2019	2018	2017
General Government				
<i>Council and Clerk</i>				
Number of ordinances passed	47	65	54	52
Number of resolutions passed	25	16	15	20
<i>Planning Commission</i>				
Number of Planning Commission docket items	24	25	15	36
<i>Finance Department</i>				
Number of checks/vouchers issued	3,964	4,445	4,517	4,337
Amount of checks written	\$50,619,015	\$51,891,691	\$51,738,120	\$48,290,720
Interest earnings for fiscal year (cash basis)	\$208,162	\$314,309	\$273,594	\$147,706
Number of receipts issued	503	538	471	499
General fund receipts (cash basis)	\$9,368,525	\$9,453,939	\$8,717,583	\$8,932,334
General fund expenditures (cash basis)	\$8,577,113	\$9,220,170	\$9,033,412	\$8,544,407
<i>Income Tax Department</i>				
Number of business net profit forms processed	1,122	1,206	1,378	1,338
Number of individual forms processed	2,825	2,766	2,793	2,754
Amount of penalties and interest collected	\$58,079	\$93,384	\$95,990	\$94,796
<i>Civil Service</i>				
Number of police entry tests administered	0	1	1	1
Number of fire entry tests administered	1	0	2	0
Number of police promotional tests administered	0	1	0	1
Number of hires of police officers from certified lists	1	1	1	2
Number of hires of fire/medics from certified lists	0	2	2	3
Number of promotions from police certified lists	0	1	0	1
<i>Building and Zoning</i>				
Estimated value of construction	\$13,096,971	\$6,341,697	\$43,907,442	\$5,754,058
Number of permits issued (all types)	308	219	212	244
Amount of revenue generated from permits	\$12,465	\$10,600	\$10,915	\$13,220
Number of contractor licenses	176	251	224	296
Zoning Board of Appeals hearings	18	13	14	24

2016	2015	2014	2013	2012	2011
52	51	65	67	63	57
14	30	27	26	16	19
14	28	28	25	15	25
4,189	4,292	4,197	3,782	3,818	4,037
\$48,564,187	\$43,126,613	\$55,183,032	\$52,888,467	\$49,211,053	\$58,220,483
\$62,354	\$19,961	\$9,152	\$14,515	\$21,504	\$51,834
551	534	555	564	540	557
\$8,137,259	\$8,490,271	\$7,902,413	\$8,055,961	\$7,184,714	\$7,500,648
\$8,273,160	\$7,894,249	\$7,967,437	\$7,644,025	\$7,448,613	\$6,652,344
1,357	1,339	1,333	1,374	1,265	1,294
2,973	3,150	2,902	4,817	4,394	2,557
\$63,502	\$57,534	\$51,179	\$45,894	\$32,544	\$38,627
0	1	0	1	1	0
1	1	1	0	0	1
0	2	0	1	0	0
0	2	0	0	0	3
0	2	1	0	1	0
0	0	0	1	0	3
\$16,314,458	\$33,278,239	\$19,135,419	\$12,799,960	\$20,454,790	\$8,490,640
217	207	223	275	280	240
\$12,566	\$11,400	\$11,800	\$8,884	\$9,730	\$13,595
269	290	267	295	319	261
13	13	28	28	27	26

(continued)

City of Dover
Tuscarawas County, Ohio
Operating Indicators by Function/Program (continued)
Last Ten Years

Function/Program	2020	2019	2018	2017
Security of Persons and Property				
<i>Police</i>				
Total calls for services	8,840	11,375	12,838	13,277
Number of traffic citations issued	852	1,220	1,207	981
Number of parking citations issued	55	153	121	61
Number of felony arrests	187	176	131	47
Number of misdemeanor arrests	405	602	619	562
Number of traffic accidents investigated	206	311	281	311
Number of injury accidents	20	42	43	17
Number of fatal accidents	0	0	0	0
Prisoners	44	83	95	87
Total miles driven	148,340	169,447	172,160	173,494
Total gasoline used	14,219	16,516	16,188	17,895
<i>Fire</i>				
EMS calls	1,196	1,339	1,754	1,615
Fire calls	74	52	77	92
Training hours	1,752	1,995	1,723	1,636
Leisure Time Activities				
<i>Recreation</i>				
Recreation League fees	\$6,795	\$15,055	\$16,585	\$18,060
Transportation				
Tons of asphalt	6,700	6,750	5,010	5,079
Tons of limestone	500	450	500	600
Paint striping (gallons of paint)	800	800	840	775
Street sweeping (days)	118	116	85	140
Man hours of leaf pick-up	1,478	1,290	1,362	944
Tons of salt	558	1,106	1,125	1,222
Water Department				
Average residential gallons of water billed monthly	4,000	3,800	3,900	3,900
Wastewater Department				
Average residential gallons of sewer billed monthly	3,600	3,600	3,700	3,700

Source: City Records

2016	2015	2014	2013	2012	2011
11,256	9,770	8,989	8,616	8,721	9,367
736	532	483	450	559	694
74	57	91	79	52	111
50	28	34	37	30	68
477	374	383	512	497	504
527	432	402	477	351	393
41	44	48	56	44	32
0	0	0	0	0	1
82	90	101	97	120	95
176,323	163,503	154,886	143,688	152,166	157,409
20,077	16,915	16,132	13,991	14,079	14,249
1,531	1,454	1,385	1,405	1,274	1,349
78	99	87	84	91	86
1,750	1,369	1,583	1,339	1,657	1,074
\$19,815	\$19,960	\$19,909	\$22,040	\$22,225	\$18,910
4,500	3,759	5,636	3,396	2,744	3,037
500	500	560	540	1,000	1,213
600	475	475	475	430	430
106	150	127	109	127	138
1,100	970	1,312	848	936	1,048
893	2,062	1,942	1,800	748	2,027
4,200	4,000	4,300	4,100	3,750	3,500
4,000	3,900	4,100	3,900	3,750	3,350

City of Dover
Tuscarawas County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

Function/Program	2020	2019	2018	2017
General Government				
Square Footage Occupied	1,932	1,932	1,932	1,932
Vehicles	2	2	2	2
Security of Persons and Property				
Police				
Stations	1	1	1	1
Square Footage of Building	6,468	6,468	6,468	6,468
Vehicles	11	11	11	11
Fire				
Stations	2	2	1	1
Square Footage of Building	13,900	13,900	6,900	6,900
Fire Hydrants	671	671	647	644
Vehicles	15	15	15	15
Leisure Time Activities				
Recreation				
Number of Parks	2	2	2	2
Number of Swimming Pools	2	2	2	2
Number of Tennis Courts	8	8	8	8
Number of Baseball Diamonds	10	10	10	10
Transportation				
Service				
Streets (miles)	72	72	72	72
Street Lights	2,596	2,432	2,485	2,466
Storm Sewers (miles)	35	34	34	34
Utility Services				
Sanitary Sewers (miles)	74	74	68	68
Electric Lines (miles)	385	383	382	367
Water Lines (miles)	89	89	86	86

Source: City Records

2016	2015	2014	2013	2012	2011
1,932 3	1,932 3	1,932 3	1,932 2	1,932 4	1,932 3
1 6,468 12	1 6,468 10	1 6,468 9	1 6,468 9	1 6,468 9	1 6,468 10
1 6,900 640 15	1 6,900 636 15	1 6,900 636 15	1 6,900 634 14	1 6,900 634 13	1 6,900 633 12
2 2 8 10	2 2 8 10	2 2 8 10	2 2 8 10	2 2 8 10	2 2 8 10
72 2,466 34	72 2,442 34	72 2,555 34	72 2,461 34	72 2,448 34	72 2,438 34
68 367 85	67 367 85	67 377 85	67 377 85	67 376 85	67 375 85

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