

2022

*Annual Comprehensive
Financial Report*

For the Year Ended December 31, 2022



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The City of Dover, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



The City of Dover, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

DOVER

**PREPARED BY
THE CITY OF DOVER
AUDITOR'S OFFICE**

Nicole L. Stoldt, Auditor

Kelly Elliott, Deputy Auditor

Angie Gump, Assistant Auditor

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The City of Dover, Ohio
Annual Comprehensive
Financial Report
For the Year Ended December 31, 2022

INTRODUCTORY SECTION

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Tuscarawas County, Ohio
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City Of Dover

Auditor's Office

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June 26, 2023

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) Annual Comprehensive Financial Report. This represents the official report of the City's operations and financial position for the year ended December 31, 2022, 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, 2022.

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, 2022. 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 that 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 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. Currently Union Hospital has more than 300 providers on their medical staff and employs more than 1,100.

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 2022, the City has awarded \$149,052 since the beginning of the program.

The City of Dover's electric generating plant is one of three its size in Ohio but is the only one that runs 24/7. 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 has been active in the Ohio Municipal Electric Association for many years. The organization advocates the needs of the small generating plants in Ohio.

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.

2022 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 \$1,200,000 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, 12 new accounts were added, 68 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 17 commercial accounts and 2 new industrial accounts. The Electric Field Division continued with the installation of AMI electric meters and have installed 724 in total. 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 streetlights, which were installed in four of the six baseball fields at the City park.

Department Information

2022 was a busy winter for the Street Department. The entire salting season required 1,800 tons of salt, compared to 1,200 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 19th and ended December 22nd. 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 1,628 man-hours to haul 202 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 \$4,389. 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.

In 2021, a new street sweeper was purchased. The street sweeper program began mid-March and ran through mid-December in 2022; the majority of the sweeping was done on Sunday nights. The painting program continued in 2022 with total supplies for the program consisting of 840 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, 12 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 beginning 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 2022, 85 new signs and 27 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. Summer youth baseball and softball continue to be very popular along with the pool and our disc golf course. In 2022, the parks department hosted the City's annual end of summer celebration, which featured a day of music, a car show and food vendors. The evening was topped off by an impressive fireworks display.

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 69 reservations and the pool had 24 rentals in 2022. Memorial Hall is a rental for the City which consists of a dining hall, meeting rooms and a gym. The Parks received \$63,506 in rental, camp and league fees throughout 2022.

The parks department also is responsible for the shade tree program. In 2022, 46 trees were maintained, and 53 trees were removed. The City is proud to be a Tree City USA recipient for 42 consecutive years.

The City owns and operates three cemeteries. The department keeps busy year-round by consistently maintaining and improving properties. In 2022, the cemetery department conducted 149 interments. This year the Cemetery Department completed several projects. These projects included crack sealing and coating all roadways at two of the cemeteries, refurbishing the brick pillars at Dover Burial Park, and completing the restoration of the Reeves Mausoleum. The Cemetery was also vital in the new Veteran's Monument. 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 2022. The department received 9,822 calls, investigated 232 traffic accidents, 26 of those involving injuries and no fatal accidents. 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 20 sworn officers, 11 Special/Reserves officers, 3 civilian dispatchers, and a K-9 Unit and also maintains 14 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, Tuscarawas County Safe Kids Coalition Teen Rodeo, K-9 demonstrations, Department tours, and Senior Citizen Safety talks.

The Dover Fire Department also helped keep the community safe. They responded to 1,439 EMS calls and 71 Fire calls and completed 2,304 training hours. The Fire Department hosts an annual open house to share their services with the community.

The City's Electric Field division participates in mutual aid calls to restore power after storms. We were able to aid the City of Hudson during a large power outage in 2022. 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 2022, several improvements and purchases were made. Water cleaned and rebuilt pumps on two wells, and new flow meters were installed at the water plant. They also purchased a new dump truck and backhoe. Wastewater replaced fine screens at the wastewater plant and purchased a new Vacall and pickup truck. In addition citywide, water service crews worked 31 water valves and replaced 3. Repairs were made on 25 water main and water service leaks, curb boxes were repaired, and 9 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 that provides users with information about their drinking water. This report is available on the City website.

In 2022, the City of Dover Wastewater department worked on lift stations for 102 days, cleaned 94,643 feet of sewer lines, and responded to 69 sewer calls. Sewer lift station operations are checked upon daily by department employees. In 2021, the Water/Wastewater laboratory was invited to partake in the Ohio Coronavirus Wastewater Monitoring Network. This continued in 2022. The lab collected and shipped samples to the coronavirus testing laboratories twice a week to aid in research.

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).

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 2022, 35 percent of income tax was allocated to the master capital fund, and 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 Annual Comprehensive Financial Report for the year ended December 31, 2021.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report that 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 42nd Tree City USA Award for the year ended December 31, 2022. 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 Annual Comprehensive 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,



Shane N. Gunnoe
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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

City of Dover
Tuscarawas County, Ohio
Principal Officials
December 31, 2022

Interim Mayor	Shane N. Gunnoe
President of Council.....	Justin Perkowski
Councilman – Ward I.....	Gregory M. Bair
Councilman – Ward II	Kevin D. Korn
Councilman – Ward III	Sandra K. Moss
Councilman – Ward IV	Robert A. Mueller
Council-at-Large	Joseph Sciarretti
Council-at-Large	John E. Correll Jr.
Council-at-Large	Gina C. Space
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.....	Gerald L. Mroczkowski
Fire Chief	Russell R. Volkert
Police Chief.....	Paul Bantum

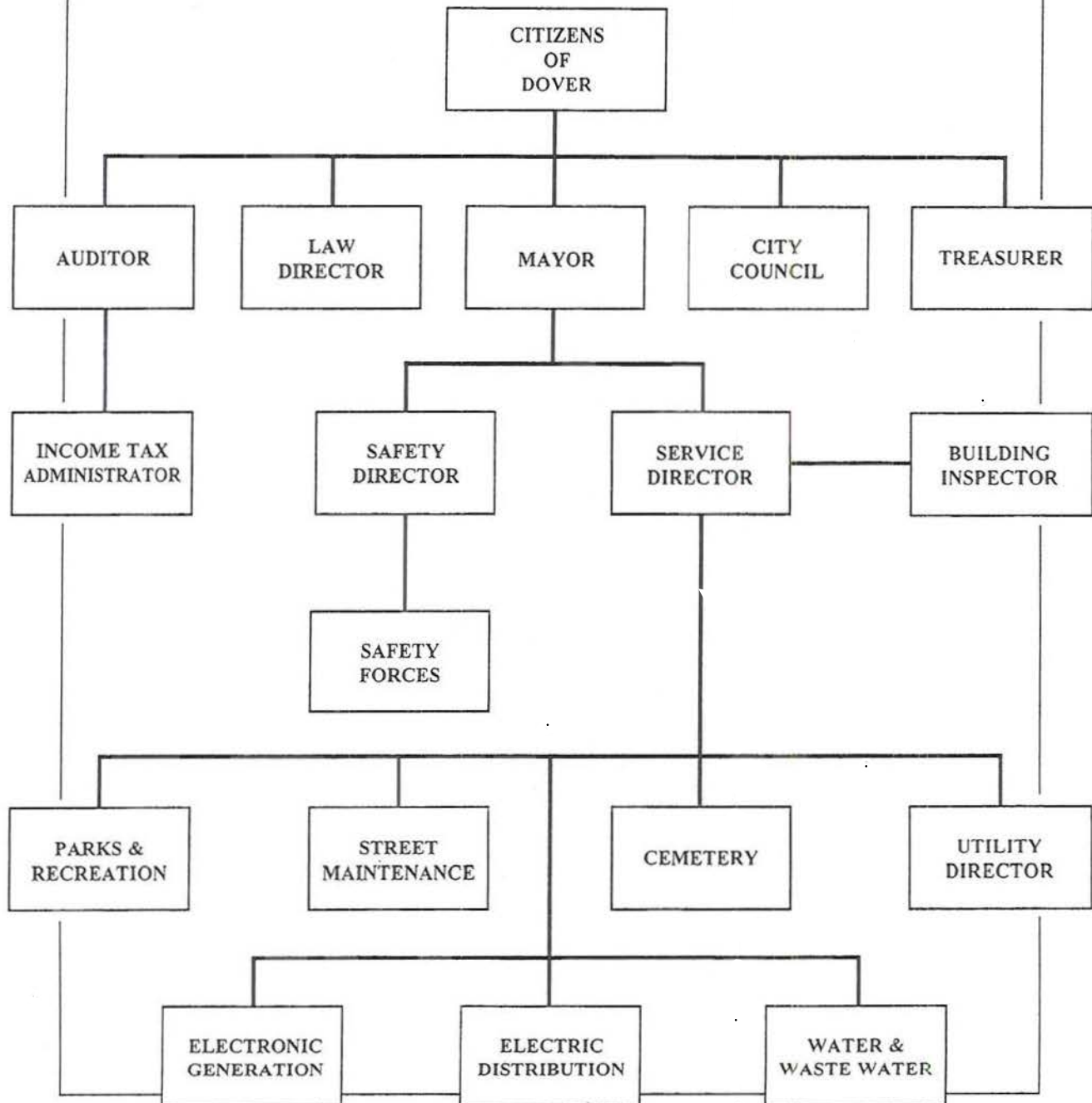
Service Department

Service Director	David F. Douglas
Cemetery	Scott J. Harmon
Electric Distribution.....	Charles W. Stull
Electric Plant.....	Jason J. Hall
General Services	Michael S. Burtscher
Parks and Recreation.....	Jeffrey A. Mathews
Utilities Office	Beth E. Jones
Water and Sewer	Trevor D. Klar



CITY OF DOVER, OHIO

Organization Chart



The City of Dover, Ohio
Annual Comprehensive
Financial Report
For the Year Ended December 31, 2022



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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

Opinions

We have audited the 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, as of December 31, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

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 is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2023, 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 the City's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
New Philadelphia, Ohio
June 26, 2023

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City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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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, 2022. 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 2022 are as follows:

The City's Riverfront Revitalization project continued into 2022. The City has applied for various 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. In previous years, 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. The project was bid in 2022 with work beginning in 2023.

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 2022, the City was able to allocate 35 percent of income tax collections to the master capital fund, which allowed for more paving and other projects to be completed.

Several departments benefited in 2022 from the master capital fund. The Parks Department completed the field turf project, sealed the basketball courts, and did repairs to the disc golf course. The Police Department purchased two new cruisers, and the Cemetery bought a new mower. The City also completed over \$1.1 million worth of paving in conjunction with ODOT.

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 five 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 2022, the City of Dover has distributed \$149,052 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 2022 and how they affected the operations of the City as a whole.

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Tuscarawas County, Ohio
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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 11. 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 2022 as compared to 2021.

Table 1
Net Position

	Governmental Activities		Business-Type Activities*		Total*	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Assets						
Current and Other Assets	\$14,043,642	\$13,106,601	\$19,930,319	\$19,301,060	\$33,973,961	\$32,407,661
Net Pension Asset	109,495	72,046	186,438	133,800	295,933	205,846
Net OPEB Asset	537,125	296,505	914,565	550,654	1,451,690	847,159
Capital Assets, Net	23,681,206	23,154,144	40,361,516	42,176,254	64,042,722	65,330,398
<i>Total Assets</i>	<i>38,371,468</i>	<i>36,629,296</i>	<i>61,392,838</i>	<i>62,161,768</i>	<i>99,764,306</i>	<i>98,791,064</i>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	0	12,595	0	12,595
Pension	3,651,802	2,247,836	1,065,786	664,234	4,710,650	2,911,904
OPEB	967,891	1,272,424	1,036	271,617	968,927	1,544,041
<i>Total Deferred Outflows of Resources</i>	<i>4,619,693</i>	<i>3,520,260</i>	<i>1,066,822</i>	<i>948,446</i>	<i>5,679,577</i>	<i>4,468,540</i>
Liabilities						
Current Liabilities	2,304,542	1,481,548	1,943,295	1,950,161	4,247,837	3,431,709
Long-Term Liabilities						
Due Within One Year	659,338	484,716	1,482,169	1,847,325	2,141,507	2,332,041
Due in More Than One Year:						
Net Pension Liability	10,392,332	12,527,443	2,587,153	4,699,640	12,979,485	17,227,083
Net OPEB Liability	1,556,715	1,553,719	0	0	1,556,715	1,553,719
Other Amounts	2,764,162	3,117,237	7,582,016	8,874,596	10,346,178	11,991,833
<i>Total Liabilities</i>	<i>17,677,089</i>	<i>19,164,663</i>	<i>13,594,633</i>	<i>17,371,722</i>	<i>31,271,722</i>	<i>36,536,385</i>
Deferred Inflows of Resources						
Property Taxes	1,726,174	1,727,882	0	0	1,726,174	1,727,882
Pension	4,940,845	2,175,190	3,455,354	2,114,497	8,389,261	4,289,521
OPEB	1,134,599	1,539,849	976,993	1,699,426	2,111,592	3,239,275
<i>Total Deferred Inflows of Resources</i>	<i>7,801,618</i>	<i>5,442,921</i>	<i>4,432,347</i>	<i>3,813,923</i>	<i>12,227,027</i>	<i>9,256,678</i>
Net Position						
Net Investment in Capital Assets	22,032,288	21,424,999	32,064,469	32,304,492	54,096,757	53,729,491
Restricted for:						
Cemetery	251,035	241,305	0	0	251,035	241,305
Cemetery Care:						
Nonexpendable	807,303	794,338	0	0	807,303	794,338
Expendable	1,175	247	0	0	1,175	247
Street Maintenance and Repair	1,250,849	1,082,532	0	0	1,250,849	1,082,532
Police and Fire Pension	155,824	172,185	0	0	155,824	172,185
Revolving Loan Program	450,020	449,660	0	0	450,020	449,660
Law Enforcement and Education	47,563	47,090	0	0	47,563	47,090
Capital Projects	33,398	32,234	0	0	33,398	32,234
Pension and OPEB Plans	92,344	68,621	163,861	125,377	256,205	193,998
Unclaimed Monies	5,840	18,098	0	0	5,840	18,098
Public Health	3,601	0	0	0	3,601	0
Unrestricted (Deficit)	(7,618,786)	(8,789,337)	12,204,350	9,494,700	4,585,564	705,363
<i>Total Net Position</i>	<i>\$17,512,454</i>	<i>\$15,541,972</i>	<i>\$44,432,680</i>	<i>\$41,924,569</i>	<i>\$61,945,134</i>	<i>\$57,466,541</i>

*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.

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The net pension liability (NPL) is the single largest liability reported by the City at December 31, 2022. 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 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 an improvement for 2022 due to an increase in income tax revenues, although expenses also increased. The growth in income taxes primarily resulted from increased business net profits and withholdings, and the increase in expenses was mainly a result of the change in OPEB expense. Although OPEB expense was still negative, it changed from (\$5,032,783) in 2021 to (\$1,134,407) in 2022.

Total current and other assets increased from the prior year, primarily due to the increases in income taxes receivable for governmental activities and materials and supplies inventory for electric fund meters.

Despite an increase in capital asset additions in 2022, total capital assets declined as depreciation continued to exceed additions. For governmental activities, an increase was seen in capital assets, with additions including the riverfront project, storm sewer improvements, building improvements, field turf, and various vehicles.

Total liabilities decreased in 2022, with decreases for both governmental activities and business-type activities being primarily due to decreases in the net pension liability. The net pension liability change represents 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. 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 2022 and 2021 for both governmental and business-type activities.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services and Sales	\$1,860,487	\$1,751,408	\$31,000,838	\$30,790,012	\$32,861,325	\$32,541,420
Operating Grants, Contributions and Interest	989,143	1,402,151	0	0	989,143	1,402,151
Capital Grants, Contributions and Interest	898,444	501,033	107,428	0	1,005,872	501,033
Total Program Revenues	3,748,074	3,654,592	31,108,266	30,790,012	34,856,340	34,444,604
General Revenues						
Property Taxes	1,905,914	1,879,439	0	0	1,905,914	1,879,439
Kilowatt per Hour Tax	763,644	763,669	0	0	763,644	763,669
Income Taxes	9,266,202	7,686,384	0	0	9,266,202	7,686,384
Grants and Entitlements	631,625	628,528	0	0	631,625	628,528
Gain on Sale of Capital Assets	0	0	13,914	793,378	13,914	793,378
Unrestricted Contributions	29,686	57,417	0	0	29,686	57,417
Investment Earnings/Interest	251,507	26,305	30,908	1,477	282,415	27,782
Miscellaneous	340,388	412,154	140,890	78,877	481,278	491,031
Total General Revenues	13,188,966	11,453,896	185,712	873,732	13,374,678	12,327,628
<i>Total Revenues</i>	<i>16,937,040</i>	<i>15,108,488</i>	<i>31,293,978</i>	<i>31,663,744</i>	<i>48,231,018</i>	<i>46,772,232</i>
Program Expenses						
General Government	1,662,191	1,039,147	0	0	1,662,191	1,039,147
Security of Persons and Property	6,495,730	6,195,270	0	0	6,495,730	6,195,270
Transportation	3,504,847	2,244,045	0	0	3,504,847	2,244,045
Public Health Services	775,066	617,330	0	0	775,066	617,330
Community Environment	143,440	149,323	0	0	143,440	149,323
Basic Utility Services	998,379	937,432	0	0	998,379	937,432
Leisure Time Activities	1,222,144	828,725	0	0	1,222,144	828,725
Interest	64,761	69,287	0	0	64,761	69,287
Enterprise Operations:						
Sewer	0	0	3,253,137	2,460,150	3,253,137	2,460,150
Electric	0	0	23,690,904	23,533,312	23,690,904	23,533,312
Water	0	0	1,941,826	1,233,322	1,941,826	1,233,322
Total Program Expenses	14,866,558	12,080,559	28,885,867	27,226,784	43,752,425	39,307,343
Change in Net Position Before Transfers	2,070,482	3,027,929	2,408,111	4,436,960	4,478,593	7,464,889
Transfers	(100,000)	(432,362)	100,000	432,362	0	0
Change in Net Position	1,970,482	2,595,567	2,508,111	4,869,322	4,478,593	7,464,889
Net Position Beginning of Year	15,541,972	12,946,405	41,924,569	37,055,247	57,466,541	50,001,652
Net Position End of Year	\$17,512,454	\$15,541,972	\$44,432,680	\$41,924,569	\$61,945,134	\$57,466,541

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Governmental Activities

The funding for the governmental activities comes from several different sources, the most significant being the municipal income tax. Property taxes were the next most significant source for 2022. Other typically prominent sources are charges for services and sales and operating grants, contributions and interest. For 2022, capital grants, contributions and interest were also a significant source.

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 increase in income tax revenues from the prior year was mainly due to increased business net profits and withholdings. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: 35 percent of the net income tax to the master capital 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 were higher for 2022 due to grant-funded ODOT projects and contributions from Dover Township to share costs of a new ambulance and breathing apparatus.

Investment earnings increased primarily due to the rise in interest rates.

As is typical, security of persons and property represented the largest expense of the governmental activities in 2022 and includes the police and fire departments. The City worked diligently to control expenses. Both of these departments are paid out of the general fund, although some of the fire salaries were paid from American Rescue Plan Act local fiscal recovery funding in 2021. The increase from the prior year was mainly due to additional health insurance contributions, as well as increases in salaries and related benefits.

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, except for capital contributions.

The Police Department is a full-time, 24 hours a day, 365 days a year department with 23 officers, including a full-time Chief.

The Street Maintenance and Repair and Traffic Department employs 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 increased from 2021 due to additional street paving, ODOT project-related maintenance for sidewalks and streets, and other transportation-related purchased services.

General government expenses were higher for 2022 mainly due to the change in OPEB expense.

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The City also maintains three cemeteries (public health services) and two parks (leisure time activities) within the City. Public health services and leisure time activities expenses increased in 2022 because of the change in OPEB expense, as well as park maintenance for leisure time activities.

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 2022, the electric utility generated \$25,384,026 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 remains involved 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 1.427 million gallons and a maximum daily pumpage of 2.268 million gallons in 2022. 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 1.42 million gallons per day during 2022 and served 5,915 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 increased in 2022 primarily due to higher electric fund charges for services resulting from increased customer use. Net position of the business-type activities increased in 2022 as revenues continued to cover expenses, despite the decrease in revenues and increase in expenses. The decline in revenues was mainly related to the prior year's large gain on sale of capital assets, and the increase in expenses was primarily due to the change in OPEB expense.

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 2022, the general fund had a decrease in fund balance as expenditures continued to exceed revenues. Similar increases were seen in both expenditures and revenues. The rise in expenditures was primarily due to an increase in security of persons and property expenditures resulting from some of the fire salaries being paid from the local fiscal recovery fund in 2021, additional health insurance contributions, and increases in salaries and related benefits. The increase in revenues was mainly due to the increases in income taxes related to increased business net

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profits and withholdings and in investment earnings/interest due to the rise in interest rates. The master capital fund had a small increase in fund balance as a result of the increase in revenues, which was offset by a more significant increase in capital outlay expenditures. The increase in revenues was due to an increase in income taxes as a result of a better economy and people getting back to work and an increase in intergovernmental grants for ODOT projects. 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 2022, the master capital fund received 35 percent of income tax collections, allowing many projects to be funded and completed. 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 2022, the fund had an operating loss due to an increase in claims expense, which was partly offset by an increase in charges for services revenue. The increase in claims expense was due to increases in medical and pharmacy claims for 2022. The need for additional City contributions to be paid into the fund in 2022 resulted in an increase in charges for services. 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 significant increase in operating expenses, as well as a decline in charges for services. The increase in operating expenses was primarily due to the increase in personal services resulting from the change in OPEB expense. The electric fund had an increase in net position as revenues increased, despite an increase in expenses and a decline in both the gain on sale of capital assets and transfers in. The increase in expenses was the mainly the result of the change in OPEB expense, offset by a decrease in purchased power. The water fund also had an increase in net position as revenues continued to cover expenses, despite a marginal decrease in charges for services and an increase in expenses related to the change in OPEB expense and an increase in purchased services. 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.

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 2022, general fund appropriations were modified by Council several times. Final budgeted revenues were more than original budgeted revenues, and final appropriations were higher than original appropriations due to revised estimates in a few expenditure categories, primarily basic utility services. Actual revenues were higher than the final budgeted revenues due to the receipt of higher amounts in

City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
Unaudited

several categories of revenues, most significantly income taxes and investment earnings/interest. Actual expenditures were lower than the final appropriations, primarily due to conservative spending in general government, security of persons and property, and community environment.

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 from 2021 to 2022 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 and asset disposals exceeding capital asset additions. Capital asset activity for 2022 is provided in Note 9.

Significant additions to capital assets for governmental activities included the riverfront project, storm sewer improvements, building improvements, field turf, and various vehicles. Some of the additions to capital assets for business-type activities included water lines, sanitary sewer, metering, and various vehicles and equipment.

Debt

The City's debt balance for governmental activities reflected a decrease from the previous year's balance as the City continued to pay down debt.

The utility department carries the vast majority of the debt, the largest debt being that of the sewer utility. Utility debt includes 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 decrease from the prior year as the City continued to make scheduled debt payments. The revenue bonds were fully repaid during 2022.

The City's overall legal debt margin was \$29,308,006 at December 31, 2022.

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

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Management's Discussion and Analysis
For the Year Ended December 31, 2022
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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 end of 2022, we have paid off the water revenue bonds and only have four remaining debt issuances.

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 new dump truck, new Vacall, pickup truck, RAS Pump, new Ditch Witch, flow meters and water meters.

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 2022, 13 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 2022 to 35 percent. The percentage can be adjusted yearly by City Council to aid in keeping adequate operating balances.

In 2006, the citizens of Dover passed a .5 percent tax increase, which was greatly needed; however, it was not 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 2022. 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 provides a few business customers and a connection to the local schools, hospital, and the City facilities. There are several companies installing fiber networks for the residence. This will enhance these services within the City.

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.

City of Dover
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Management's Discussion and Analysis
For the Year Ended December 31, 2022
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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 2022. 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, 2022

	Governmental Activities	Business-Type Activities*	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,020,115	\$13,864,843	\$21,884,958
Materials and Supplies Inventory	176,484	2,713,555	2,890,039
Accounts Receivable	244,134	3,529,303	3,773,437
Internal Balances	569,895	(569,895)	0
Intergovernmental Receivable	789,164	0	789,164
Prepaid Items	207,160	445,494	652,654
Income Taxes Receivable	2,295,623	0	2,295,623
Property Taxes Receivable	1,741,067	0	1,741,067
Regulated Asset	0	914	914
Investment in Joint Venture	0	(53,895)	(53,895)
Net Pension Asset (See Note 14)	109,495	186,438	295,933
Net OPEB Asset (See Note 15)	537,125	914,565	1,451,690
Nondepreciable Capital Assets	4,199,786	1,294,874	5,494,660
Depreciable Capital Assets, Net	19,481,420	39,066,642	58,548,062
<i>Total Assets</i>	<u>38,371,468</u>	<u>61,392,838</u>	<u>99,764,306</u>
Deferred Outflows of Resources			
Pension	3,651,802	1,065,786	4,710,650
OPEB	967,891	1,036	968,927
<i>Total Deferred Outflows of Resources</i>	<u>4,619,693</u>	<u>1,066,822</u>	<u>5,679,577</u>
Liabilities			
Accounts Payable	68,523	82,049	150,572
Accrued Wages	130,997	85,848	216,845
Contracts Payable	101,029	1,254,042	1,355,071
Intergovernmental Payable	152,966	118,272	271,238
Accrued Interest Payable	6,454	9,130	15,584
Vacation Benefits Payable	380,998	281,402	662,400
Customer Deposits	0	112,552	112,552
Claims Payable	222,855	0	222,855
Unearned Revenue	1,240,720	0	1,240,720
Long-Term Liabilities:			
Due Within One Year	659,338	1,482,169	2,141,507
Due in More Than One Year:			
Net Pension Liability (See Note 14)	10,392,332	2,587,153	12,979,485
Net OPEB Liability (See Note 15)	1,556,715	0	1,556,715
Other Amounts	2,764,162	7,582,016	10,346,178
<i>Total Liabilities</i>	<u>17,677,089</u>	<u>13,594,633</u>	<u>31,271,722</u>
Deferred Inflows of Resources			
Property Taxes	1,726,174	0	1,726,174
Pension	4,940,845	3,455,354	8,389,261
OPEB	1,134,599	976,993	2,111,592
<i>Total Deferred Inflows of Resources</i>	<u>7,801,618</u>	<u>4,432,347</u>	<u>12,227,027</u>
Net Position			
Net Investment in Capital Assets	22,032,288	32,064,469	54,096,757
Restricted for:			
Cemetery	251,035	0	251,035
Cemetery Care:			
Nonexpendable	807,303	0	807,303
Expendable	1,175	0	1,175
Street Maintenance and Repair	1,250,849	0	1,250,849
Police and Fire Pension	155,824	0	155,824
Revolving Loan Program	450,020	0	450,020
Law Enforcement and Education	47,563	0	47,563
Capital Projects	33,398	0	33,398
Pension and OPEB Plans	92,344	163,861	256,205
Unclaimed Monies	5,840	0	5,840
Public Health	3,601	0	3,601
Unrestricted (Deficit)	(7,618,786)	12,204,350	4,585,564
<i>Total Net Position</i>	<u>\$17,512,454</u>	<u>\$44,432,680</u>	<u>\$61,945,134</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, 2022

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities:				
General Government	\$1,662,191	\$352	\$0	\$43,130
Security of Persons and Property	6,495,730	156,813	28,385	137,892
Transportation	3,504,847	0	954,365	168,400
Public Health Services	775,066	542,349	6,033	150,000
Community Environment	143,440	0	360	32,602
Basic Utility Services	998,379	1,025,626	0	0
Leisure Time Activities	1,222,144	135,347	0	366,420
Interest	64,761	0	0	0
<i>Total Governmental Activities</i>	<u>14,866,558</u>	<u>1,860,487</u>	<u>989,143</u>	<u>898,444</u>
Business-Type Activities:				
Sewer	3,253,137	3,153,862	0	0
Electric	23,690,904	25,384,026	0	0
Water	1,941,826	2,462,950	0	107,428
<i>Total Business-Type Activities</i>	<u>28,885,867</u>	<u>31,000,838</u>	<u>0</u>	<u>107,428</u>
<i>Total Primary Government</i>	<u><u>\$43,752,425</u></u>	<u><u>\$32,861,325</u></u>	<u><u>\$989,143</u></u>	<u><u>\$1,005,872</u></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/Interest

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
(\$1,618,709)	\$0	(\$1,618,709)
(6,172,640)	0	(6,172,640)
(2,382,082)	0	(2,382,082)
(76,684)	0	(76,684)
(110,478)	0	(110,478)
27,247	0	27,247
(720,377)	0	(720,377)
(64,761)	0	(64,761)
(11,118,484)	0	(11,118,484)
0	(99,275)	(99,275)
0	1,693,122	1,693,122
0	628,552	628,552
0	2,222,399	2,222,399
(11,118,484)	2,222,399	(8,896,085)
1,744,655	0	1,744,655
161,259	0	161,259
763,644	0	763,644
4,495,214	0	4,495,214
546,236	0	546,236
390,169	0	390,169
624,270	0	624,270
3,210,313	0	3,210,313
631,625	0	631,625
0	13,914	13,914
29,686	0	29,686
251,507	30,908	282,415
340,388	140,890	481,278
13,188,966	185,712	13,374,678
(100,000)	100,000	0
13,088,966	285,712	13,374,678
1,970,482	2,508,111	4,478,593
15,541,972	41,924,569	57,466,541
\$17,512,454	\$44,432,680	\$61,945,134

City of Dover
Tuscarawas County, Ohio
Balance Sheet
Governmental Funds
December 31, 2022

	General	Master Capital	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,801,146	\$2,298,946	\$3,815,013	\$7,915,105
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	5,840	0	0	5,840
Materials and Supplies Inventory	24,208	0	152,276	176,484
Accounts Receivable	123,038	0	62,740	185,778
Intergovernmental Receivable	317,009	0	472,155	789,164
Prepaid Items	169,988	0	37,172	207,160
Income Taxes Receivable	1,112,807	786,156	396,660	2,295,623
Property Taxes Receivable	1,586,638	0	154,429	1,741,067
<i>Total Assets</i>	<u>\$5,140,674</u>	<u>\$3,085,102</u>	<u>\$5,090,445</u>	<u>\$13,316,221</u>
Liabilities				
Accounts Payable	\$38,905	\$0	\$29,618	\$68,523
Accrued Wages	107,246	0	23,751	130,997
Contracts Payable	86,510	12,199	2,320	101,029
Intergovernmental Payable	42,716	0	110,250	152,966
Unearned Revenue	0	0	1,240,720	1,240,720
<i>Total Liabilities</i>	<u>275,377</u>	<u>12,199</u>	<u>1,406,659</u>	<u>1,694,235</u>
Deferred Inflows of Resources				
Property Taxes	1,573,184	0	152,990	1,726,174
Unavailable Revenue	987,171	483,326	682,894	2,153,391
<i>Total Deferred Inflows of Resources</i>	<u>2,560,355</u>	<u>483,326</u>	<u>835,884</u>	<u>3,879,565</u>
Fund Balances				
Nonspendable	200,036	0	996,751	1,196,787
Restricted	0	114,012	1,609,035	1,723,047
Committed	0	2,475,565	242,116	2,717,681
Assigned	75,260	0	0	75,260
Unassigned	2,029,646	0	0	2,029,646
<i>Total Fund Balances</i>	<u>2,304,942</u>	<u>2,589,577</u>	<u>2,847,902</u>	<u>7,742,421</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,140,674</u>	<u>\$3,085,102</u>	<u>\$5,090,445</u>	<u>\$13,316,221</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, 2022

Total Governmental Fund Balances		\$7,742,421
<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.		23,681,206
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	16,619	
Income Taxes	1,411,343	
Grants	661,700	
Charges for Services	63,729	
Total		2,153,391
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.		(65,329)
An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by business-type activities.		569,895
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(6,454)
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.		(380,998)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(1,771,754)	
Compensated Absences	(1,468,887)	
Financed Purchases	(9,442)	
Police and Fire Pension	(173,417)	
Total		(3,423,500)
The net pension/OPEB 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	109,495	
Net OPEB Asset	537,125	
Deferred Outflows - Pension	3,651,802	
Deferred Outflows - OPEB	967,891	
Net Pension Liability	(10,392,332)	
Net OPEB Liability	(1,556,715)	
Deferred Inflows - Pension	(4,940,845)	
Deferred Inflows - OPEB	(1,134,599)	
Total		(12,758,178)
<i>Net Position of Governmental Activities</i>		<u>\$17,512,454</u>

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, 2022

	General	Master Capital	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$1,744,542	\$0	\$161,304	\$1,905,846
Income Taxes	4,234,575	3,008,298	1,489,047	8,731,920
Kilowatt per Hour Tax	763,644	0	0	763,644
Intergovernmental	610,164	584,630	1,175,491	2,370,285
Investment Earnings/Interest	241,178	0	16,726	257,904
Fines, Licenses, Permits and Settlements	32,156	0	4,074	36,230
Charges for Services	1,290,509	0	533,921	1,824,430
Contributions and Donations	82,114	41,790	0	123,904
Other	70,247	41,711	110,292	222,250
<i>Total Revenues</i>	<u>9,069,129</u>	<u>3,676,429</u>	<u>3,490,855</u>	<u>16,236,413</u>
Expenditures				
Current:				
General Government	1,864,876	0	0	1,864,876
Security of Persons and Property	5,405,350	0	802,932	6,208,282
Transportation	0	0	1,319,904	1,319,904
Public Health Services	7,434	0	1,017,992	1,025,426
Community Environment	159,045	0	0	159,045
Basic Utility Services	998,379	0	0	998,379
Leisure Time Activities	1,121,115	0	0	1,121,115
Capital Outlay	0	3,399,587	40,903	3,440,490
Debt Service:				
Principal Retirement	2,239	172,300	10,356	184,895
Interest	835	58,647	7,689	67,171
<i>Total Expenditures</i>	<u>9,559,273</u>	<u>3,630,534</u>	<u>3,199,776</u>	<u>16,389,583</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(490,144)	45,895	291,079	(153,170)
Other Financing Uses				
Transfers Out	<u>(100,000)</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>
<i>Net Change in Fund Balances</i>	(590,144)	45,895	291,079	(253,170)
<i>Fund Balances Beginning of Year</i>	<u>2,895,086</u>	<u>2,543,682</u>	<u>2,556,823</u>	<u>7,995,591</u>
<i>Fund Balances End of Year</i>	<u>\$2,304,942</u>	<u>\$2,589,577</u>	<u>\$2,847,902</u>	<u>\$7,742,421</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, 2022*

Net Change in Fund Balances - Total Governmental Funds	(\$253,170)
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Amounts reported for governmental activities in the statement of activities are different because:

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:		
Capital Outlay	1,630,042	
Capital Contributions	46,292	
Current Year Depreciation	(1,097,718)	
Total		578,616

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.	(51,554)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	68	
Income Taxes	534,282	
Intergovernmental	2,020	
Charges for Services	(173)	
Other	(100,068)	
Total		436,129

Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	184,895
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In the statement of activities, interest is accrued on outstanding notes, whereas in governmental funds, an interest expenditure is reported when due:

Accrued Interest	615	
Amortization of Premium	1,795	
Total		2,410

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	(8,237)	
Vacation Benefits Payable	(23,237)	
Total		(31,474)

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	(243,052)	
Change in Internal Balance	198,470	
Total		(44,582)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	1,129,511	
OPEB	18,661	
Total		1,148,172

Except for amounts reported as deferred outflows/inflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:

Pension	(318,640)	
OPEB	319,680	
Total		1,040

<i>Change in Net Position of Governmental Activities</i>	<u><u>\$1,970,482</u></u>
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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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$1,768,000	\$1,768,000	\$1,743,948	(\$24,052)
Income Taxes	3,470,272	3,455,135	4,208,164	753,029
Kilowatt per Hour Tax	681,600	800,000	763,644	(36,356)
Intergovernmental	501,247	583,747	616,403	32,656
Investment Earnings/Interest	21,300	25,000	189,895	164,895
Fines, Licenses, Permits and Settlements	21,200	24,900	31,471	6,571
Charges for Services	1,032,850	1,212,250	1,270,313	58,063
Contributions and Donations	87,149	88,249	82,114	(6,135)
Other	262,745	326,945	61,530	(265,415)
<i>Total Revenues</i>	<u>7,846,363</u>	<u>8,284,226</u>	<u>8,967,482</u>	<u>683,256</u>
Expenditures				
Current:				
General Government	1,945,577	2,227,519	1,915,672	311,847
Security of Persons and Property	5,529,156	5,600,060	5,406,068	193,992
Public Health Services	7,618	7,434	7,434	0
Community Environment	140,568	377,103	161,546	215,557
Basic Utility Services	300,000	990,500	990,431	69
Leisure Time Activities	1,103,689	1,143,389	1,123,471	19,918
Debt Service:				
Principal Retirement	2,239	2,239	2,239	0
Interest	835	835	835	0
<i>Total Expenditures</i>	<u>9,029,682</u>	<u>10,349,079</u>	<u>9,607,696</u>	<u>741,383</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,183,319)</u>	<u>(2,064,853)</u>	<u>(640,214)</u>	<u>1,424,639</u>
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(300,000)</u>	<u>(100,000)</u>	<u>200,000</u>
<i>Net Change in Fund Balance</i>	<u>(1,183,319)</u>	<u>(2,364,853)</u>	<u>(740,214)</u>	<u>1,624,639</u>
<i>Fund Balance Beginning of Year</i>	<u>2,365,587</u>	<u>2,365,587</u>	<u>2,365,587</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>56,141</u>	<u>56,141</u>	<u>56,141</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,238,409</u>	<u>\$56,875</u>	<u>\$1,681,514</u>	<u>\$1,624,639</u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$3,160,975	\$7,977,122	\$2,614,194	\$13,752,291	\$99,170
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	112,552	0	112,552	0
Accounts Receivable	372,300	2,848,488	308,515	3,529,303	58,356
Regulated Asset	0	914	0	914	0
Materials and Supplies Inventory	30,137	2,305,152	378,266	2,713,555	0
Prepaid Items	71,368	335,815	38,311	445,494	0
<i>Total Current Assets</i>	<u>3,634,780</u>	<u>13,580,043</u>	<u>3,339,286</u>	<u>20,554,109</u>	<u>157,526</u>
<i>Non-Current Assets:</i>					
Investment in Joint Venture	0	(53,895)	0	(53,895)	0
Restricted Assets:					
Net Pension Asset	44,390	109,495	32,553	186,438	0
Net OPEB Asset	217,754	537,125	159,686	914,565	0
Land and Construction in Progress	135,905	237,755	921,214	1,294,874	0
Depreciable Capital Assets, Net	14,248,844	16,995,858	7,821,940	39,066,642	0
<i>Total Non-Current Assets</i>	<u>14,646,893</u>	<u>17,826,338</u>	<u>8,935,393</u>	<u>41,408,624</u>	<u>0</u>
<i>Total Assets</i>	<u>18,281,673</u>	<u>31,406,381</u>	<u>12,274,679</u>	<u>61,962,733</u>	<u>157,526</u>
Deferred Outflows of Resources					
Pension	269,760	627,056	224,655	1,121,471	0
OPEB	11,685	608	5,954	18,247	0
<i>Total Deferred Outflows of Resources</i>	<u>281,445</u>	<u>627,664</u>	<u>230,609</u>	<u>1,139,718</u>	<u>0</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	11,594	66,000	4,455	82,049	0
Accrued Wages	21,393	48,716	15,739	85,848	0
Contracts Payable	2,450	1,249,142	2,450	1,254,042	0
Intergovernmental Payable	25,427	73,828	19,017	118,272	0
Vacation Benefits Payable	74,861	154,168	52,373	281,402	0
Compensated Absences Payable	69,950	147,581	124,642	342,173	0
Accrued Interest Payable	0	9,130	0	9,130	0
Customer Deposits Payable from Restricted Assets	0	112,552	0	112,552	0
AMPGS Payable	0	914	0	914	0
General Obligation Bonds Payable	0	380,000	0	380,000	0
Leases Payable	958	1,916	958	3,832	0
OWDA Loans Payable	755,250	0	0	755,250	0
Claims Payable	0	0	0	0	222,855
<i>Total Current Liabilities</i>	<u>961,883</u>	<u>2,243,947</u>	<u>219,634</u>	<u>3,425,464</u>	<u>222,855</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Compensated Absences Payable	113,108	241,473	18,916	373,497	0
General Obligation Bonds Payable	0	3,035,554	0	3,035,554	0
Leases Payable	2,230	4,460	2,230	8,920	0
OWDA Loans Payable	4,164,045	0	0	4,164,045	0
Net Pension Liability	615,989	1,519,439	451,725	2,587,153	0
<i>Total Long-Term Liabilities (net of current portion)</i>	<u>4,895,372</u>	<u>4,800,926</u>	<u>472,871</u>	<u>10,169,169</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,857,255</u>	<u>7,044,873</u>	<u>692,505</u>	<u>13,594,633</u>	<u>222,855</u>
Deferred Inflows of Resources					
Pension	793,378	2,152,614	565,047	3,511,039	0
OPEB	228,019	598,247	167,938	994,204	0
<i>Total Deferred Inflows of Resources</i>	<u>1,021,397</u>	<u>2,750,861</u>	<u>732,985</u>	<u>4,505,243</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	9,462,266	13,862,237	8,739,966	32,064,469	0
Restricted for Pension and OPEB Plans	38,824	97,956	27,081	163,861	0
Unrestricted (Deficit)	2,183,376	8,278,118	2,312,751	12,774,245	(65,329)
<i>Total Net Position</i>	<u>\$11,684,466</u>	<u>\$22,238,311</u>	<u>\$11,079,798</u>	<u>45,002,575</u>	<u>(\$65,329)</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.

	(569,895)
Net position of business-type activities	<u>\$44,432,680</u>

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, 2022

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Operating Revenues					
Charges for Services	\$3,153,862	\$25,384,026	\$2,462,950	\$31,000,838	\$2,651,051
Other	0	126,958	13,932	140,890	218,206
<i>Total Operating Revenues</i>	<u>3,153,862</u>	<u>25,510,984</u>	<u>2,476,882</u>	<u>31,141,728</u>	<u>2,869,257</u>
Operating Expenses					
Personal Services	1,217,398	2,875,376	873,337	4,966,111	0
Purchased Services	524,905	1,912,521	401,434	2,838,860	354,990
Materials and Supplies	284,905	4,958,440	266,642	5,509,987	0
Purchased Power	0	12,634,101	0	12,634,101	0
Depreciation/Amortization	1,008,393	1,061,956	341,922	2,412,271	0
Claims	0	0	0	0	2,757,319
<i>Total Operating Expenses</i>	<u>3,035,601</u>	<u>23,442,394</u>	<u>1,883,335</u>	<u>28,361,330</u>	<u>3,112,309</u>
<i>Operating Income (Loss)</i>	<u>118,261</u>	<u>2,068,590</u>	<u>593,547</u>	<u>2,780,398</u>	<u>(243,052)</u>
Non-Operating Revenues (Expenses)					
Investment Earnings/Interest	0	25,812	5,096	30,908	0
Gain on Sale of Capital Assets	0	0	13,914	13,914	0
Loss on Investment in Joint Venture	0	(26,491)	0	(26,491)	0
Interest Expense	(164,243)	(113,596)	(21,737)	(299,576)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(164,243)</u>	<u>(114,275)</u>	<u>(2,727)</u>	<u>(281,245)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(45,982)</u>	<u>1,954,315</u>	<u>590,820</u>	<u>2,499,153</u>	<u>(243,052)</u>
Capital Contributions	0	0	107,428	107,428	0
Transfers In	0	100,000	0	100,000	0
<i>Change in Net Position</i>	<u>(45,982)</u>	<u>2,054,315</u>	<u>698,248</u>	<u>2,706,581</u>	<u>(243,052)</u>
<i>Net Position Beginning of Year</i>	<u>11,730,448</u>	<u>20,183,996</u>	<u>10,381,550</u>		<u>177,723</u>
<i>Net Position End of Year</i>	<u>\$11,684,466</u>	<u>\$22,238,311</u>	<u>\$11,079,798</u>		<u>(\$65,329)</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.

	(198,470)
Change in net position of business-type activities	<u>\$2,508,111</u>

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, 2022

	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	\$3,148,619	\$25,233,736	\$2,504,332	\$30,886,687	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	2,651,051
Other Cash Receipts	0	126,842	13,932	140,774	209,371
Electric Deposits Received	0	21,075	0	21,075	0
Cash Payments to Employees for Services	(1,346,201)	(3,726,003)	(998,361)	(6,070,565)	0
Cash Payments for Purchased Power	0	(12,667,251)	0	(12,667,251)	0
Cash Payments for Goods and Services	(826,005)	(7,569,790)	(760,842)	(9,156,637)	(354,990)
Cash Payments for Internal Services Provided	(263,235)	(547,886)	(182,894)	(994,015)	0
Electric Deposits Returned	0	(21,679)	0	(21,679)	0
Cash Payments for Claims	0	0	0	0	(2,640,476)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>713,178</u>	<u>849,044</u>	<u>576,167</u>	<u>2,138,389</u>	<u>(135,044)</u>
Cash Flows from Noncapital Financing Activities					
Transfers In	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	0	0	62,328	62,328	0
Principal Paid on Loans	(731,290)	0	0	(731,290)	0
Interest Paid on Loans	(164,077)	0	0	(164,077)	0
Principal Paid on Bonds	0	(370,000)	(480,000)	(850,000)	0
Interest Paid on Bonds	0	(119,731)	(9,792)	(129,523)	0
Principal Paid on Leases Payable	(916)	(1,832)	(916)	(3,664)	0
Interest Paid on Leases Payable	(166)	(331)	(166)	(663)	0
Payments for Capital Acquisitions	(66,617)	(151,900)	(322,358)	(540,875)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(963,066)</u>	<u>(643,794)</u>	<u>(750,904)</u>	<u>(2,357,764)</u>	<u>0</u>
Cash Flows from Investing Activities					
Investment Earnings/Interest	<u>0</u>	<u>25,812</u>	<u>5,096</u>	<u>30,908</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(249,888)</u>	<u>331,062</u>	<u>(169,641)</u>	<u>(88,467)</u>	<u>(135,044)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,410,863</u>	<u>7,758,612</u>	<u>2,783,835</u>	<u>13,953,310</u>	<u>234,214</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$3,160,975</u></u>	<u><u>\$8,089,674</u></u>	<u><u>\$2,614,194</u></u>	<u><u>\$13,864,843</u></u>	<u><u>\$99,170</u></u>

(continued)

City of Dover
Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2022

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities					
Operating Income (Loss)	\$118,261	\$2,068,590	\$593,547	\$2,780,398	(\$243,052)
Adjustments:					
Depreciation/Amortization	1,008,393	1,061,956	341,922	2,412,271	0
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	(5,243)	(150,406)	41,382	(114,267)	(8,835)
Regulated Asset	0	(554)	0	(554)	0
Materials and Supplies Inventory	(9,473)	(640,360)	(79,911)	(729,744)	0
Prepaid Items	(7,540)	(86,114)	(4,468)	(98,122)	0
Net Pension Asset	(5,066)	(12,500)	(3,716)	(21,282)	0
Net OPEB Asset	3,156	7,786	2,315	13,257	0
Deferred Outflows - Pension	241,622	548,340	171,277	961,239	0
Deferred Outflows - OPEB	99,811	201,850	63,752	365,413	0
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	(1,820)	1,796	(10,415)	(10,439)	0
Accrued Wages	6,978	6,000	5,915	18,893	0
Contracts Payable	2,450	1,053	2,450	5,953	0
Intergovernmental Payable	498	(3,210)	1,737	(975)	0
Vacation Benefits Payable	9,556	(23,766)	(1,464)	(15,674)	0
Compensated Absences Payable	4,344	(73,105)	1,043	(67,718)	0
Customer Deposits	0	(604)	0	(604)	0
AMPGS Payable	0	554	0	554	0
Net Pension Liability	(35,390)	(87,296)	(25,953)	(148,639)	0
Claims Payable	0	0	0	0	116,843
Deferred Inflows - Pension	(442,084)	(1,257,376)	(317,678)	(2,017,138)	0
Deferred Inflows - OPEB	(275,275)	(713,590)	(205,568)	(1,194,433)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$713,178</u>	<u>\$849,044</u>	<u>\$576,167</u>	<u>\$2,138,389</u>	<u>(\$135,044)</u>

Noncash Capital Financing Activities:

During 2022, capital assets were donated by developers to the water fund in the amount of \$45,100.

During 2022, the capital asset acquisitions included trade-in values from disposed capital assets of \$22,500 for the water fund.

At December 31, 2021, the City had contracts payable related to the acquisition of capital assets of \$589 in the sewer fund, \$1,178 in the electric fund, and \$589 in the water fund.

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2022

	Private-Purpose Trust
Assets	
Equity in Pooled Cash and Cash Equivalents	\$36,633
Net Position	
Restricted for Individuals	\$9,750
Restricted for Individuals:	
Nonexpendable	26,830
Expendable	53
<i>Total Net Position</i>	\$36,633

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, 2022

	Private-Purpose Trust
Additions	
Investment Earnings/Interest	\$216
Deductions	<u>0</u>
<i>Change in Net Position</i>	216
<i>Net Position Beginning of Year</i>	<u>36,417</u>
<i>Net Position End of Year</i>	<u><u>\$36,633</u></u>

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, 2022

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, 2022

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 that 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, 2022

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 7). 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), charges for services, fines, grants and other.

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 and for grant resources transmitted before eligibility requirements are met.

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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 assets 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 pension and OPEB. 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 assets 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, 2022, but which were levied to finance 2023 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, and charges for services. 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 2022, 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.

For 2022, 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 for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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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 private-purpose trust funds, and the electric and water enterprise funds. Investment earnings/interest revenue credited to the general fund during 2022 amounted to \$241,178, which includes \$217,354 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, 2022, 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. Restricted assets in the enterprise fund represent electric customer deposits and amounts held in trust by the pension and OPEB plans for future benefits. Electric customer deposits have 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 (except for intangible right to use lease assets, which are discussed later) 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 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.

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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 years
Equipment and Machinery	20 years	15-20 years
Furniture and Fixtures	20 years	20 years
Vehicles	6 years	6 years
Infrastructure	20-65 years	20-65 years
Intangible Right to Use Lease - Equipment	n/a	4-5 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.

The City is reporting intangible right to use assets related to leased equipment. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

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.

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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.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB assets/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, financed purchases, and 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.

Leases

The City serves as lessee in a noncancellable lease. This lease is accounted for as follows:

Lessee At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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.

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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 (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 and for police and fire uniforms and equipment.

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.

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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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows.

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.

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the City received the first of eighteen distributions in 2022. This distribution of \$3,601 is reflected as fines, licenses, permits, and settlements revenue in the OneOhio special revenue fund in the accompanying financial statements.

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.

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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.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. 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 – Changes in Accounting Principles

For fiscal year 2022, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The City also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and Implementation Guide No. 2020-1.

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the City's 2022 financial statements. The City recognized \$16,416 in leases payable at January 1, 2022, which was offset by the intangible asset, right to use lease - equipment.

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GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the City's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91 and GASB 97 were incorporated in the City's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Accountability

At December 31, 2022, the employee health insurance internal service fund had a net position deficit of \$65,329. The deficit was the result of the application of generally accepted accounting principals. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur. The City is currently analyzing the operations of this fund to determine appropriation action to alleviate the deficit.

Note 5 – 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.
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).

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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	(\$590,144)
Net Adjustment for Revenue Accruals	(47,853)
Beginning Unrecorded Cash	2,911
Ending Unrecorded Cash	(56,705)
Net Adjustment for Expenditure Accruals	20,344
Encumbrances	(68,767)
Budget Basis	<u><u>(\$740,214)</u></u>

Note 6 – 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.

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;

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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, 2022, the City had investments in STAR Ohio in the amount of \$15,089,627 with an average maturity of 31.9 days. The City measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio.

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.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 7 – Receivables

Receivables at December 31, 2022, 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	\$244,134	\$0	\$244,134
Business-Type Activities	3,783,405	254,102	3,529,303

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the City. Property tax revenue received during 2022 for real and public utility property taxes represents collections of the 2021 taxes.

2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all City operations for the year ended December 31, 2022, was \$7.00 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

Real Property	\$292,974,410
Public Utility Property	2,869,460
Total	<u><u>\$295,843,870</u></u>

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, 2022, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 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.

City of Dover
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Income Taxes

For 2022, 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-five percent to the master capital 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:

	<u>Amount</u>
Governmental Activities	
Gasoline Tax	\$394,345
Local Government	245,672
Motor Vehicle Tax	61,835
Homestead and Rollback	60,504
Compost Grant	6,388
School Resource Officer Contract	6,202
Return of Bed Tax Grant	5,000
Recycling Grant	4,304
Worker's Compensation Refund	3,478
Municipal Court Fines and Fees	1,436
<i>Total Governmental Activities</i>	<u><u>\$789,164</u></u>

Note 8 – Tax Abatements

As of December 31, 2022, 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 2022 taxes abated under enterprise zone tax exemptions amounted to \$15,237.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 9 – Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/21	Additions	Deductions	Transfers	Balance 12/31/22
Governmental Activities					
Capital Assets, not being Depreciated:					
Land	\$2,467,914	\$126,008	\$0	\$0	\$2,593,922
Construction in Progress	1,446,186	863,130	(703,452)	0	1,605,864
Total Capital Assets, not being Depreciated	3,914,100	989,138	(703,452)	0	4,199,786
Capital Assets, being Depreciated:					
Buildings	5,785,022	248,557	0	0	6,033,579
Improvements Other Than Buildings	2,983,417	459,548	(6,258)	0	3,436,707
Equipment and Machinery	3,098,594	246,368	(108,029)	0	3,236,933
Furniture and Fixtures	11,455	0	0	0	11,455
Vehicles	4,402,641	258,963	(63,015)	41,587	4,640,176
Infrastructure	25,112,477	177,212	0	0	25,289,689
Total Capital Assets, being Depreciated	41,393,606	1,390,648	(177,302)	41,587	42,648,539
Less Accumulated Depreciation:					
Buildings	(1,643,631)	(113,998)	0	0	(1,757,629)
Improvements Other Than Buildings	(1,651,766)	(127,590)	3,286	0	(1,776,070)
Equipment and Machinery	(1,587,668)	(140,973)	76,198	0	(1,652,443)
Furniture and Fixtures	(11,455)	0	0	0	(11,455)
Vehicles	(3,552,908)	(219,315)	46,264	(41,587)	(3,767,546)
Infrastructure	(13,706,134)	(495,842)	0	0	(14,201,976)
Total Accumulated Depreciation	(22,153,562)	(1,097,718) *	125,748	(41,587)	(23,167,119)
Total Capital Assets, being Depreciated, Net	19,240,044	292,930	(51,554)	0	19,481,420
Governmental Activities Capital Assets, Net	\$23,154,144	\$1,282,068	(\$755,006)	\$0	\$23,681,206

During 2022, the City received a piece of equipment valued at \$37,892 from another government. The City also received infrastructure with a value of \$8,400 paid by a developer. The City has recorded these as capital contributions in governmental activities.

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

General Government	\$28,964
Security of Persons and Property	230,323
Transportation	626,435
Public Health Services	28,808
Leisure Time Activities	183,188
Total Governmental Depreciation Expense	<u>\$1,097,718</u>

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

	(Restated) Balance 12/31/21	Additions	Deductions	Transfers	Balance 12/31/22
Business-Type Activities					
Capital Assets, not being Depreciated:					
Land	\$1,180,616	\$0	\$0	\$0	\$1,180,616
Construction in Progress	227,021	148,256	(261,019)	0	114,258
Total Capital Assets, not being Depreciated	1,407,637	148,256	(261,019)	0	1,294,874
Capital Assets, being Depreciated:					
Buildings	28,842,792	0	0	0	28,842,792
Improvements Other Than Buildings	3,632,522	18,810	(18,075)	0	3,633,257
Equipment and Machinery	28,651,348	143,576	(14,244)	0	28,780,680
Furniture and Fixtures	95,013	0	0	0	95,013
Vehicles	2,464,281	193,349	0	(41,587)	2,616,043
Infrastructure	37,237,354	363,147	0	0	37,600,501
Intangible Right to Use Lease - Equipment**	16,416	0	0	0	16,416
Total Capital Assets, being Depreciated	100,939,726	718,882	(32,319)	(41,587)	101,584,702
Less Accumulated Depreciation/Amortization:					
Buildings	(12,814,802)	(623,399)	0	0	(13,438,201)
Improvements Other Than Buildings	(2,611,952)	(116,658)	9,489	0	(2,719,121)
Equipment and Machinery	(21,793,805)	(916,454)	14,244	0	(22,696,015)
Furniture and Fixtures	(80,114)	(1,752)	0	0	(81,866)
Vehicles	(2,176,318)	(106,635)	0	41,587	(2,241,366)
Infrastructure	(20,694,118)	(643,393)	0	0	(21,337,511)
Intangible Right to Use Lease - Equipment**	0	(3,980)	0	0	(3,980)
Total Accumulated Depreciation/Amortization	(60,171,109)	(2,412,271)	23,733	41,587	(62,518,060)
Total Capital Assets, being Depreciated, Net	40,768,617	(1,693,389)	(8,586)	0	39,066,642
Business-Type Activities Capital Assets, Net	\$42,176,254	(\$1,545,133)	(\$269,605)	\$0	\$40,361,516

During 2022, the water fund received infrastructure with a value of \$45,100 paid by a developer. The City has recorded this as a capital contribution in the water fund.

** Of the current year depreciation/amortization total of \$2,412,271, \$3,980 is presented as depreciation/amortization expense on the statement of revenues, expenses and changes in fund net position, and as business-type activities expense (\$995 sewer, \$1,990 electric, and \$995 water) on the statement of activities, related to the City's intangible asset of a copier, which is included as an intangible right to use lease. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

Note 10 – Internal Activity

Interfund Transfers

During 2022, the City transferred \$100,000 of the kilowatt per hour tax from the general fund to the electric enterprise fund as allowed by State statute.

City of Dover
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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, 2022, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	\$46,346	\$16,196	\$8,512	\$11,438
Business-Type Activities:				
Sewer	16,062	0	11,438	0
Electric	1,484	84,619	0	14,285
Water	38,273	1,350	5,773	0
Total Business-Type Activities	55,819	85,969	17,211	14,285
Total	<u>\$102,165</u>	<u>\$102,165</u>	<u>\$25,723</u>	<u>\$25,723</u>

Note 11 – 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 2022, the City contracted with the Travelers for boiler and machinery insurance. EMC covers the general liability and property insurance. Selective 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.

City of Dover
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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 \$2,894,660 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 \$222,855 reported in the fund at December 31, 2022, 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 2021 and 2022 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$114,970	2,438,666	2,447,624	\$106,012
2022	106,012	2,757,319	2,640,476	222,855

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
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
OWDA Loan - 2006	3.25	13,292,114	January 1, 2029

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A schedule of changes in bonds and other long-term obligations of the City during 2022 follows:

	(Restated) Amount Outstanding 12/31/21	Additions	Deletions	Amount Outstanding 12/31/22	Amounts Due in One Year
Governmental Activities					
<u>General Obligation Bonds:</u>					
Various Purpose General Obligation Bonds	\$1,540,000	\$0	\$130,000	\$1,410,000	\$135,000
Premium on Various Purpose Bonds	17,949	0	1,795	16,154	0
<i>From Direct Placement:</i>					
USDA Fire Truck Acquisition Bond	387,900	0	42,300	345,600	42,500
Total General Obligation Bonds	1,945,849	0	174,095	1,771,754	177,500
<u>Other Long-Term Liabilities:</u>					
Compensated Absences	1,460,650	308,058	299,821	1,468,887	468,616
<i>From Direct Borrowing:</i>					
Financed Purchases	11,681	0	2,239	9,442	2,421
Police and Fire Pension	183,773	0	10,356	173,417	10,801
Total Other Long-Term Liabilities	1,656,104	308,058	312,416	1,651,746	481,838
<u>Net Pension Liability:</u>					
OPERS	2,530,576	0	1,011,138	1,519,438	0
OP&F	9,996,867	0	1,123,973	8,872,894	0
Total Net Pension Liability	12,527,443	0	2,135,111	10,392,332	0
<u>Net OPEB Liability:</u>					
OP&F	1,553,719	2,996	0	1,556,715	0
Total Governmental Activities	\$17,683,115	\$311,054	\$2,621,622	\$15,372,547	\$659,338
Business-Type Activities					
<u>Revenue Bonds from Direct Placement:</u>					
Waterworks System Refunding 2014	\$375,000	\$0	\$375,000	\$0	\$0
Waterworks Land Purchase Bonds	105,000	0	105,000	0	0
Total Revenue Bonds	480,000	0	480,000	0	0
<u>General Obligation Bonds:</u>					
Various Purpose General Obligation Bonds	3,735,000	0	370,000	3,365,000	380,000
Premium on Various Purpose Bonds	56,172	0	5,618	50,554	0
Total General Obligation Bonds	3,791,172	0	375,618	3,415,554	380,000
<u>Other Long-Term Obligations:</u>					
Compensated Absences	783,388	194,293	262,011	715,670	342,173
Leases Payable	16,416	0	3,664	12,752	3,832
<i>From Direct Borrowing:</i>					
OWDA Loan Payable	5,650,585	0	731,290	4,919,295	755,250
AMPGS Payable	360	554	0	914	914
Total Other Long-Term Obligations	6,450,749	194,847	996,965	5,648,631	1,102,169
<u>Net Pension Liability - OPERS:</u>					
Sewer	1,084,532	0	468,543	615,989	0
Electric	2,892,086	0	1,372,647	1,519,439	0
Water	723,022	0	271,297	451,725	0
Total Net Pension Liability - OPERS	4,699,640	0	2,112,487	2,587,153	0
Total Business-Type Activities	\$15,421,561	\$194,847	\$3,965,070	\$11,651,338	\$1,482,169

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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, 2022, \$114,012 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.

In 2021, the City financed \$10,100 to purchase a copier through US Bank Equipment Finance. The interest rate of this financed purchase from direct borrowing is 7.831 percent, and the financed purchase matures in January 2026.

In 2021, the City financed \$3,100 to purchase a copier through US Bank Equipment Finance. The interest rate of this financed purchase from direct borrowing is 7.831 percent, and the financed purchase matures in January 2026. This copier was not capitalized since it was less than the capitalization threshold.

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 financed purchases 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 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 were repaid from the water enterprise fund, and the enterprise general obligation bonds will be paid from charges for services revenue in the electric enterprise fund. 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 pledged future water revenues to repay the Waterworks System Refunding and Waterworks Land Purchase Bonds. The bonds were payable solely from net revenues and were fully repaid in 2022.

The City has an outstanding agreement to lease a copier. Due to the implementation of GASB Statement 87, this lease has met the criteria of leases thus requiring it to be recorded by the City. The future lease payments were discounted based on the interest rate implicit in the lease or using the City's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining lease is as follows:

Year	Principal	Interest
2023	\$3,832	\$495
2024	4,008	319
2025	4,192	135
2026	720	4
	<u>\$12,752</u>	<u>\$953</u>

City of Dover
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The City has also committed to a lease for a letter opener and letter folder/inserters for the utility office. This will be recorded on the City's financial statements in 2023 upon commencement of the lease term.

The City's outstanding OWDA loan from direct borrowings of \$4,919,295 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, 2022, the City's overall legal debt margin (the ability to issue additional amounts of general obligation bonded debt) was \$29,308,006 and the unvoted legal debt margin was \$14,515,813. Principal and interest requirements to retire the City's long-term obligations outstanding at December 31, 2022, are as follows:

Governmental Activities								
From Direct Placement/Direct Borrowing								
Year Ending December 31	Various Purpose		USDA		Fire Truck Acquisition		Police and	
	General Obligation Bonds		General Obligation Bond		Financed Purchases		Fire Pension	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$135,000	\$46,344	\$42,500	\$7,776	\$2,421	\$654	\$10,801	\$7,244
2024	140,000	42,462	42,700	6,820	2,618	457	11,265	6,780
2025	145,000	38,263	42,900	5,859	2,829	245	11,749	6,296
2026	150,000	33,913	43,100	4,894	1,574	39	12,254	5,791
2027	155,000	29,037	43,300	3,924	0	0	12,780	5,265
2028-2032	685,000	61,775	131,100	5,909	0	0	72,618	17,607
2033-2035	0	0	0	0	0	0	41,950	2,659
Total	\$1,410,000	\$251,794	\$345,600	\$35,182	\$9,442	\$1,395	\$173,417	\$51,642

Business-Type Activities				
Year Ending December 31	Municipal Electric System		From Direct	
	General Obligation Bonds		Placement/Direct Borrowing	
	Principal	Interest	Principal	Interest
2023	\$380,000	\$109,556	\$755,250	\$141,960
2024	395,000	98,632	779,995	119,119
2025	410,000	86,781	805,551	95,529
2026	425,000	74,482	831,944	71,165
2027	325,000	60,669	859,202	46,005
2028-2031	1,430,000	129,231	887,353	20,019
Total	\$3,365,000	\$559,351	\$4,919,295	\$493,797

City of Dover
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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.

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 \$1,648,474 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 \$45,282 and interest expense incurred on AMP's line-of-credit of \$97,452, resulting in a net impaired cost estimate at December 31, 2022, of \$914. The City does have a potential PHFU liability of \$1,106,009 resulting in a net total potential liability of \$1,106,923, 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, 2022.

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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 (Asset)

The net pension liability (asset) and the net OPEB liability (asset) 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.

The net pension/OPEB liability (asset) represent the City's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (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 this liability 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 assumes the liability is 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 liability (asset). Resulting adjustments to the net pension/OPEB liability (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.

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The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB 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*. 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 Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. The member-directed plan is a defined contribution 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 and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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

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Final average Salary (FAS) 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 amount of a member's pension benefit vests upon receipt of the initial benefit payment.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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 cost of living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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 survivor options and will continue to be administered by OPERS), 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the combined plan is no longer available for member selection.

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

	<u>State and Local</u>
2022 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2022 Actual Contribution Rates	
Employer:	
Pension **	14.0 %
Postemployment Health Care Benefits **	<u>0.0</u>
Total Employer	<u>14.0 %</u>
 Employee	<u>10.0 %</u>
 * 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 2022, the City's contractually required contribution was \$901,871 for the traditional plan, \$48,476 for the combined plan, and \$4,111 for the member-directed plan. Of these amounts, \$94,035 is reported as an intergovernmental payable for the traditional plan, \$5,054 for the combined plan, and \$428 for the member-directed plan.

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

City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (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.

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.

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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 Annual Comprehensive Financial Report referenced 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 a cost of living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit, surviving beneficiaries under optional plans, and statutory survivors. Members participating in the DROP program have separate eligibility requirements related to COLA.

The COLA amount for members who have 15 or more years of service credit as of July 1, 2013, and members who are receiving a pension benefit that became effective before July 1, 2013, will be equal to 3.0 percent of the member's base pension benefit.

The COLA amount for members who have less than 15 years of service credit as of July 1, 2013, and members whose pension benefit became effective on or after July 1, 2013, will be equal to a percentage of the member's base pension benefit where the percentage is the lesser of 3.0 percent or the percentage increase in the consumer price index, if any, over the twelve-month period that ends on the thirtieth day of September of the immediately preceding year, rounded to the nearest one-tenth of one percent.

Members who retired prior to July 24, 1986, or their surviving beneficiaries under optional plans are entitled to cost of living allowance increases. The annual increase is paid on July 1st of each year. The annual COLA increase is \$360 under a Single Life Annuity Plan with proportional reductions for optional payment plans.

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

	<u>Police</u>	<u>Firefighters</u>
2022 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
2022 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	<u>19.50 %</u>	<u>24.00 %</u>
Employee	<u>12.25 %</u>	<u>12.25 %</u>

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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 \$777,882 for 2022. Of this amount, \$78,483 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, 2022, the specific liability of the City was \$173,417 payable in semi-annual payments through the year 2035.

Pension Liabilities (Assets), 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, 2021, 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, 2021, and was determined by rolling forward the total pension liability as of January 1, 2021, to December 31, 2021. 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	0.047200%	0.075109%	0.1420249%	
Prior Measurement Date	0.048827%	0.071310%	0.1466442%	
Change in Proportionate Share	-0.001627%	0.003799%	-0.0046193%	
Proportionate Share of the:				
Net Pension Liability	\$4,106,591	\$0	\$8,872,894	\$12,979,485
Net Pension (Asset)	\$0	(\$295,933)	\$0	(\$295,933)
Pension Expense	(\$947,651)	(\$12,311)	\$651,500	(\$308,462)

2022 pension expense for the member-directed defined contribution plan was \$4,111. The aggregate pension expense for all pension plans was a negative \$304,351 for 2022.

At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

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	OPERS Traditional Plan	OPERS Combined Plan	OP&F	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$209,348	\$1,836	\$255,842	\$467,026
Changes of assumptions	513,525	14,871	1,621,584	2,149,980
Changes in proportion and differences between City contributions and proportionate share of contributions	0	1,497	363,918	365,415
City contributions subsequent to the measurement date	901,871	48,476	777,882	1,728,229
Total Deferred Outflows of Resources	\$1,624,744	\$66,680	\$3,019,226	\$4,710,650
Deferred Inflows of Resources				
Differences between expected and actual experience	\$90,068	\$33,099	\$461,269	\$584,436
Net difference between projected and actual earnings on pension plan investments	4,884,641	63,444	2,326,336	7,274,421
Changes in proportion and differences between City contributions and proportionate share of contributions	248,290	11,285	270,829	530,404
Total Deferred Inflows of Resources	\$5,222,999	\$107,828	\$3,058,434	\$8,389,261

\$1,728,229 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 2023. 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:				
2023	(\$836,596)	(\$20,806)	\$91,429	(\$765,973)
2024	(1,737,921)	(28,244)	(581,274)	(2,347,439)
2025	(1,148,576)	(18,992)	(247,241)	(1,414,809)
2026	(777,033)	(14,394)	(221,555)	(1,012,982)
2027	0	(3,101)	141,551	138,450
Thereafter	0	(4,087)	0	(4,087)
Total	(\$4,500,126)	(\$89,624)	(\$817,090)	(\$5,406,840)

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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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented as follows:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, 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	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, 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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For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 15 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the previously described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 15.3 percent for 2021.

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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other Investments	4.00	2.85
Total	100.00%	4.21%

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. 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 6.9 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 (5.9 percent) or one percentage point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
City's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$10,827,208	\$4,106,591	(\$1,485,856)
OPERS Combined Plan	(220,820)	(295,933)	(354,514)

Actuarial Assumptions – OP&F

OP&F's total pension liability as of December 31, 2021, is based on the results of an actuarial valuation date of January 1, 2021, 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 are 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.

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Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2021, are presented as follows:

Valuation Date	January 1, 2021, with actuarial liabilities rolled forward to December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.5 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	2.2 percent simple per year

In February 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for the 2020 measurement period to 7.5 percent for the 2021 measurement period.

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.

Age	Police	Fire
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.

Age	Police	Fire
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 averaged 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, 2021, are summarized as follows:

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	0.00 %
Domestic Equity	21.00	3.60
Non-US Equity	14.00	4.40
Private Markets	8.00	6.80
Core Fixed Income *	23.00	1.10
High Yield Fixed Income	7.00	3.00
Private Credit	5.00	4.50
U.S. Inflation Linked Bonds*	17.00	0.80
Midstream Energy Infrastructure	5.00	5.00
Real Assets	8.00	5.90
Gold	5.00	2.40
Private Real Estate	12.00	4.80
Total	125.00 %	

Note: Assumptions are geometric.

* levered 2x

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset 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 in the previous table, the Total Portfolio may be levered up to 1.25 times due to the application of leverage in certain fixed income asset classes.

Discount Rate For 2021, the total pension liability was calculated using the discount rate of 7.50 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 7.50 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 (Asset) to Changes in the Discount Rate Net pension liability (asset) is sensitive to changes in the discount rate, and to illustrate the potential impact, the following table presents the net pension liability (asset) calculated using the discount rate of 7.50 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent), or one percentage point higher (8.50 percent) than the current rate.

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability (asset)	\$13,158,379	\$8,872,894	\$5,304,144

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Note 15 – Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (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 post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1,

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2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced subsequently 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 2022, 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 2022, 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 2022 was 4.0 percent.

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

The City's contractually required contribution was \$1,644 for 2022. Of this amount, \$171 is reported as an intergovernmental payable.

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.

OP&F contracted with a vendor who assists eligible retirees in choosing health care plans that are available where they live (both Medicare-eligible and pre-65 populations). A stipend funded by OP&F is available to these members through a Health Reimbursement Arrangement and can be used to reimburse retirees for qualified health care expenses.

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Regardless of a benefit recipient's participation in the health care program, OP&F is required by law to pay eligible recipients of a service pension, disability benefit and spousal survivor benefit for their Medicare Part B insurance premium, up to the statutory maximum provided the benefit recipient is not eligible to receive reimbursement from any other source. Once OP&F receives the necessary documentation, a monthly reimbursement is included as part of the recipient's next benefit payment. 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.

OP&F maintains funds for health care in two separate accounts: one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. IRS Code Section 401(h) account is maintained for Medicare Part B reimbursements.

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 2022, 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 \$18,053 for 2022. Of this amount, \$1,818 is reported as an intergovernmental payable.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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, 2021, and was determined by rolling forward the total OPEB liability as of January 1, 2021, to December 31, 2021. The City's proportion of the net OPEB liability (asset) 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/Asset:			
Current Measurement Date	0.046348%	0.1420249%	
Prior Measurement Date	0.047551%	0.1466442%	
Change in Proportionate Share	-0.001203%	-0.0046193%	
Proportionate Share of the:			
Net OPEB Liability	\$0	\$1,556,715	\$1,556,715
Net OPEB (Asset)	(\$1,451,690)	\$0	(\$1,451,690)
OPEB Expense	(\$1,314,595)	\$180,188	(\$1,134,407)

At December 31, 2022, 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	\$0	\$70,817	\$70,817
Changes of assumptions	0	689,050	689,050
Changes in proportion and differences between City contributions and proportionate share of contributions	0	189,363	189,363
City contributions subsequent to the measurement date	1,644	18,053	19,697
Total Deferred Outflows of Resources	\$1,644	\$967,283	\$968,927
Deferred Inflows of Resources			
Differences between expected and actual experience	\$220,199	\$205,742	\$425,941
Changes of assumptions	587,628	180,803	768,431
Net difference between projected and actual earnings on OPEB plan investments	692,064	140,623	832,687
Changes in proportion and differences between City contributions and proportionate share of contributions	49,736	34,797	84,533
Total Deferred Inflows of Resources	\$1,549,627	\$561,965	\$2,111,592

\$19,697 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 or an increase in the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Year Ending December 31:	OPERS	OP&F	Total
2023	(\$970,370)	\$116,957	(\$853,413)
2024	(328,652)	96,080	(232,572)
2025	(151,211)	96,030	(55,181)
2026	(99,394)	16,219	(83,175)
2027	0	34,329	34,329
Thereafter	0	27,650	27,650
Total	(\$1,549,627)	\$387,265	(\$1,162,362)

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. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2034	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

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For 2020, 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, 2020.

During 2021, 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 contributions 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 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 14.3 percent for 2021.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

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Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the City's proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.00 percent) or one percentage point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
City's proportionate share of the net OPEB liability (asset)	(\$853,730)	(\$1,451,690)	(\$1,948,006)

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) 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 (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) 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 2022 is 5.50 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 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	Current Health Care Cost Trend Rate Assumption	1% Increase
City's proportionate share of the net OPEB liability (asset)	(\$1,467,378)	(\$1,451,690)	(\$1,433,080)

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Actuarial Assumptions – OP&F

OP&F's total OPEB liability as of December 31, 2021, is based on the results of an actuarial valuation date of January 1, 2021, 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.

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, 2021, with actuarial liabilities rolled forward to December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.5 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	3.25 percent
Blended Discount Rate:	
Current measurement date	2.84 percent
Prior measurement date	2.96 percent
Cost of Living Adjustments	2.2 percent simple per year

In February 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for the 2020 measurement period to 7.5 percent for the 2021 measurement period.

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.

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

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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.

Age	Police	Fire
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.

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 2021, the total OPEB liability was calculated using the discount rate of 2.84 percent. For 2020, the total OPEB liability was calculated using the discount rate of 2.96 percent. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members 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 7.5 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 2.05 percent at December 31, 2021, and 2.12 percent at December 31, 2020, was blended with the long-term rate of 7.5 percent for 2021 and 8 percent for 2020, which resulted in a blended discount rate of 2.84 percent for 2021 and 2.96 percent for 2020. 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 2037. The long-term expected rate of return on health care investments was applied to projected costs through 2037, 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 (Asset) to Changes in the Discount Rate Net OPEB liability (asset) is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability (asset) calculated using the discount rate of 2.84 percent, as well as what the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (1.84 percent), or one percentage point higher (3.84 percent) than the current rate.

	1% Decrease (1.84%)	Current Discount Rate (2.84%)	1% Increase (3.84%)
City's proportionate share of the net OPEB liability (asset)	\$1,956,825	\$1,556,715	\$1,227,823

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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.

Note 17 – 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>	
General	\$68,767
Master Capital	865,566
Other Governmental Funds	1,047,433
Total	<u>\$1,981,766</u>
<i>Proprietary Funds:</i>	
Sewer	\$958,079
Electric	1,451,574
Water	1,181,556
Total	<u>\$3,591,209</u>

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 18 – 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	\$24,208	\$0	\$152,276	\$176,484
Prepays	169,988	0	37,172	207,160
Unclaimed Monies	5,840	0	0	5,840
Cemetery Endowment	0	0	807,303	807,303
<i>Total Nonspendable</i>	<u>200,036</u>	<u>0</u>	<u>996,751</u>	<u>1,196,787</u>
<u>Restricted for:</u>				
Cemetery	0	0	270,676	270,676
Cemetery Care	0	0	1,175	1,175
Street Maintenance and Repair	0	0	755,350	755,350
Police and Fire Pension	0	0	47,252	47,252
Revolving Loan Program	0	0	450,020	450,020
Law Enforcement and Education	0	0	47,563	47,563
Capital Projects	0	114,012	33,398	147,410
Public Health	0	0	3,601	3,601
<i>Total Restricted</i>	<u>0</u>	<u>114,012</u>	<u>1,609,035</u>	<u>1,723,047</u>
<u>Committed to:</u>				
Ambulance	0	0	239,379	239,379
Shade Tree	0	0	2,737	2,737
Capital Improvements	0	2,475,565	0	2,475,565
<i>Total Committed</i>	<u>0</u>	<u>2,475,565</u>	<u>242,116</u>	<u>2,717,681</u>
<u>Assigned to:</u>				
Law Enforcement	9,650	0	0	9,650
Police and Fire Uniforms and Equipment	15,765	0	0	15,765
Purchases on Order for:				
General Government	34,476	0	0	34,476
Security of Persons and Property	15,369	0	0	15,369
<i>Total Assigned</i>	<u>75,260</u>	<u>0</u>	<u>0</u>	<u>75,260</u>
Unassigned	2,029,646	0	0	2,029,646
Total Fund Balances	<u><u>\$2,304,942</u></u>	<u><u>\$2,589,577</u></u>	<u><u>\$2,847,902</u></u>	<u><u>\$7,742,421</u></u>

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, 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 2022, the City made no contributions to the Commission.

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 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 2022, OMEGA received \$1,967 from the City of Dover for an annual fee. OMEGA has no outstanding debt.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, 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 \$53,895 at December 31, 2022. 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 Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. 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 associated with their wastewater treatment facilities. Any AROs associated with these public safety issues are not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need 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, 2022

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. Ohio's state of emergency ended in June of 2021 while the national state of emergency ended in April of 2023. During 2022, the City received COVID-19 funding. The City will continue to spend available COVID-19 funding consistent with the applicable program guidelines. The City's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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 Nine Years (1) **

	2022	2021	2020
City's Proportion of the Net Pension Liability	0.047200%	0.048827%	0.049840%
City's Proportionate Share of the Net Pension Liability	\$4,106,591	\$7,230,216	\$9,851,214
City's Covered Payroll	\$6,850,050	\$6,877,121	\$7,012,421
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	59.95%	105.13%	140.48%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%

(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.

2019	2018	2017	2016	2015	2014
0.050331%	0.051327%	0.049141%	0.050168%	0.050310%	0.050310%
\$13,784,640	\$8,052,211	\$11,159,086	\$8,689,730	\$6,067,948	\$5,930,894
\$6,798,029	\$6,787,315	\$6,347,775	\$6,243,950	\$6,168,050	\$5,859,373
202.77%	118.64%	175.80%	139.17%	98.38%	101.22%
74.70%	84.66%	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 Five Years (1) **

	2022	2021	2020
City's Proportion of the Net Pension Asset	0.075109%	0.071310%	0.069092%
City's Proportionate Share of the Net Pension (Asset)	(\$295,933)	(\$205,846)	(\$144,073)
City's Covered Payroll	\$342,421	\$314,264	\$307,564
City's Proportionate Share of the Net Pension (Asset) as a Percentage of its Covered Payroll	(86.42%)	(65.50%)	(46.84%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%

(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.

2019	2018
0.066880%	0.069728%
(\$74,787)	(\$94,922)
\$286,043	\$285,569
(26.15%)	(33.24%)
126.64%	137.28%

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

	2022	2021	2020
City's Proportion of the Net OPEB Liability/Asset	0.046348%	0.047551%	0.048452%
City's Proportionate Share of the:			
Net OPEB Liability	\$0	\$0	\$6,692,480
Net OPEB (Asset)	(\$1,451,690)	(\$847,159)	\$0
City's Covered Payroll	\$7,227,446	\$7,191,385	\$7,319,985
City's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(20.09%)	(11.78%)	91.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%

(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.

2019	2018	2017
0.048840%	0.049930%	0.047960%
\$6,367,583	\$5,422,030	\$4,844,123
\$0	\$0	\$0
\$7,084,072	\$7,076,309	\$6,623,383
89.89%	76.62%	73.14%
46.33%	54.14%	54.04%

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 Nine Years (1) **

	2022	2021	2020
City's Proportion of the Net Pension Liability	0.1420249%	0.1466442%	0.1427664%
City's Proportionate Share of the Net Pension Liability	\$8,872,894	\$9,996,867	\$9,617,507
City's Covered Payroll	\$3,554,685	\$3,519,636	\$3,336,331
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	249.61%	284.03%	288.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.03%	70.65%	69.89%

(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.

2019	2018	2017	2016	2015	2014
0.1398170%	0.1390680%	0.1307700%	0.1366770%	0.1343562%	0.1343562%
\$11,412,762	\$8,535,232	\$8,282,840	\$8,792,528	\$6,960,211	\$6,543,568
\$3,125,571	\$2,872,766	\$2,792,670	\$2,758,835	\$2,645,273	\$2,474,047
365.14%	297.11%	296.59%	318.70%	263.12%	264.49%
63.07%	70.91%	68.36%	66.77%	71.71%	73.00%

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 Six Years (1) **

	2022	2021	2020
City's Proportion of the Net OPEB Liability	0.1420249%	0.1466442%	0.1427664%
City's Proportionate Share of the Net OPEB Liability	\$1,556,715	\$1,553,719	\$1,410,208
City's Covered Payroll	\$3,554,685	\$3,519,636	\$3,336,331
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	43.79%	44.14%	42.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.90%	45.40%	47.08%

(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.

2019	2018	2017
0.1398170%	0.1390680%	0.1307700%
\$1,273,248	\$7,879,398	\$6,207,358
\$3,125,571	\$2,872,766	\$2,792,670
40.74%	274.28%	222.27%
46.57%	14.13%	15.96%

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

	2022	2021	2020
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$901,871	\$959,007	\$962,797
Contributions in Relation to the Contractually Required Contribution	(901,871)	(959,007)	(962,797)
Contribution Deficiency (Excess)	\$0	\$0	\$0
City Covered Payroll	\$6,441,936	\$6,850,050	\$6,877,121
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$48,476	\$47,939	\$43,997
Contributions in Relation to the Contractually Required Contribution	(48,476)	(47,939)	(43,997)
Contribution Deficiency (Excess)	\$0	\$0	\$0
City Covered Payroll	\$346,257	\$342,421	\$314,264
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%
Net OPEB Liability/Asset - OPEB Plan (1)			
Contractually Required Contribution	\$1,644	\$1,399	\$0
Contributions in Relation to the Contractually Required Contribution	(1,644)	(1,399)	0
Contribution Deficiency (Excess)	\$0	\$0	\$0
City Covered Payroll (2)	\$6,829,293	\$7,227,446	\$7,191,385
OPEB Contributions as a Percentage of Covered Payroll	0.02%	0.02%	0.00%

(1) 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.

(2) 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.

2019	2018	2017	2016	2015	2014	2013
\$981,739	\$951,724	\$882,351	\$761,733	\$749,274	\$740,166	\$761,718
(981,739)	(951,724)	(882,351)	(761,733)	(749,274)	(740,166)	(761,718)
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$7,012,421	\$6,798,029	\$6,787,315	\$6,347,775	\$6,243,950	\$6,168,050	\$5,859,373
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$43,059	\$40,046	\$37,124	\$32,785	\$31,945	\$31,611	\$17,169
(43,059)	(40,046)	(37,124)	(32,785)	(31,945)	(31,611)	(17,169)
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$307,564	\$286,043	\$285,569	\$273,208	\$266,208	\$263,425	\$132,069
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$0	\$0	\$70,866	\$132,516			
0	0	(70,866)	(132,516)			
\$0	\$0	\$0	\$0			
\$7,319,985	\$7,084,072	\$7,076,309	\$6,623,383			
0.00%	0.00%	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

	2022	2021	2020	2019
Net Pension Liability				
Contractually Required Contribution	\$777,882	\$766,785	\$760,490	\$717,534
Contributions in Relation to the Contractually Required Contribution	(777,882)	(766,785)	(760,490)	(717,534)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
City Covered Payroll (1)	\$3,610,496	\$3,554,685	\$3,519,636	\$3,336,331
Pension Contributions as a Percentage of Covered Payroll	21.55%	21.57%	21.61%	21.51%
Net OPEB Liability				
Contractually Required Contribution	\$18,053	\$17,773	\$17,598	\$16,681
Contributions in Relation to the Contractually Required Contribution	(18,053)	(17,773)	(17,598)	(16,681)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
OPEB Contributions as a Percentage of Covered Payroll	0.50%	0.50%	0.50%	0.50%
Total Contributions as a Percentage of Covered Payroll	22.05%	22.07%	22.11%	22.01%

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

See accompanying notes to the required supplementary information.

2018	2017	2016	2015	2014	2013
\$669,385	\$612,937	\$593,111	\$587,816	\$562,272	\$448,347
(669,385)	(612,937)	(593,111)	(587,816)	(562,272)	(448,347)
\$0	\$0	\$0	\$0	\$0	\$0
\$3,125,571	\$2,872,766	\$2,792,670	\$2,758,835	\$2,645,273	\$2,474,047
21.42%	21.34%	21.24%	21.31%	21.26%	18.12%
\$15,628	\$14,364	\$13,964	\$13,794	\$13,226	\$89,478
(15,628)	(14,364)	(13,964)	(13,794)	(13,226)	(89,478)
\$0	\$0	\$0	\$0	\$0	\$0
0.50%	0.50%	0.50%	0.50%	0.50%	3.62%
21.92%	21.84%	21.74%	21.81%	21.76%	21.74%

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 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 prior years are presented as follows:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	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:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Amounts reported beginning in 2017 use 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.

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

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the combined plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the traditional plan.

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:

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

	Beginning in 2018	2017 and Prior
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	3.25 percent per annum, compounded annually, consisting of 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	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

For 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for 2018 through 2021 to 7.5 percent for 2022.

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, 2022

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
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

Blended Discount Rate:	
2022	2.84 percent
2021	2.96 percent
2020	3.56 percent
2019	4.66 percent
2018	3.24 percent

For 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for 2018 through 2021 to 7.5 percent for 2022.

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

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.

Law Enforcement Block Grant Fund – To account for and report grant monies restricted for upgrades to police computer systems.

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.

Local Fiscal Recovery Fund – To account for and report restricted American Rescue Plan Act grant monies that were provided to support the City's response to and recovery from the COVID-19 public health emergency.

OneOhio Fund – To account for and report restricted opioid settlement monies.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

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.

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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,973,137	\$33,398	\$808,478	\$3,815,013
Materials and Supplies Inventory	152,276	0	0	152,276
Accounts Receivable	62,740	0	0	62,740
Intergovernmental Receivable	472,155	0	0	472,155
Prepaid Items	37,172	0	0	37,172
Income Taxes Receivable	396,660	0	0	396,660
Property Taxes Receivable	154,429	0	0	154,429
<i>Total Assets</i>	<u>\$4,248,569</u>	<u>\$33,398</u>	<u>\$808,478</u>	<u>\$5,090,445</u>
Liabilities				
Accounts Payable	\$29,618	\$0	\$0	\$29,618
Accrued Wages	23,751	0	0	23,751
Contracts Payable	2,320	0	0	2,320
Intergovernmental Payable	110,250	0	0	110,250
Unearned Revenue	1,240,720	0	0	1,240,720
<i>Total Liabilities</i>	<u>1,406,659</u>	<u>0</u>	<u>0</u>	<u>1,406,659</u>
Deferred Inflows of Resources				
Property Taxes	152,990	0	0	152,990
Unavailable Revenue	682,894	0	0	682,894
<i>Total Deferred Inflows of Resources</i>	<u>835,884</u>	<u>0</u>	<u>0</u>	<u>835,884</u>
Fund Balances				
Nonspendable	189,448	0	807,303	996,751
Restricted	1,574,462	33,398	1,175	1,609,035
Committed	242,116	0	0	242,116
<i>Total Fund Balances</i>	<u>2,006,026</u>	<u>33,398</u>	<u>808,478</u>	<u>2,847,902</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$4,248,569</u>	<u>\$33,398</u>	<u>\$808,478</u>	<u>\$5,090,445</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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$161,304	\$0	\$0	\$161,304
Income Taxes	1,489,047	0	0	1,489,047
Intergovernmental	1,142,893	32,598	0	1,175,491
Investment Earnings/Interest	10,689	4	6,033	16,726
Fines, Licenses, Permits and Settlements	4,074	0	0	4,074
Charges for Services	520,956	0	12,965	533,921
Other	100,827	9,465	0	110,292
<i>Total Revenues</i>	<u>3,429,790</u>	<u>42,067</u>	<u>18,998</u>	<u>3,490,855</u>
Expenditures				
Current:				
Security of Persons and Property	802,932	0	0	802,932
Transportation	1,319,904	0	0	1,319,904
Public Health Services	1,012,887	0	5,105	1,017,992
Capital Outlay	0	40,903	0	40,903
Debt Service:				
Principal Retirement	10,356	0	0	10,356
Interest	7,689	0	0	7,689
<i>Total Expenditures</i>	<u>3,153,768</u>	<u>40,903</u>	<u>5,105</u>	<u>3,199,776</u>
<i>Net Change in Fund Balances</i>	276,022	1,164	13,893	291,079
<i>Fund Balances Beginning of Year</i>	<u>1,730,004</u>	<u>32,234</u>	<u>794,585</u>	<u>2,556,823</u>
<i>Fund Balances End of Year</i>	<u>\$2,006,026</u>	<u>\$33,398</u>	<u>\$808,478</u>	<u>\$2,847,902</u>

City of Dover
Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance	Cemetery
Assets					
Equity in Pooled Cash and Cash Equivalents	\$600,260	\$85,102	\$66,435	\$228,899	\$512,779
Materials and Supplies Inventory	152,276	0	0	0	0
Accounts Receivable	0	0	0	62,185	555
Intergovernmental Receivable	428,354	34,214	9,587	0	0
Prepaid Items	23,664	0	0	4,126	9,382
Income Taxes Receivable	138,831	0	158,664	0	99,165
Property Taxes Receivable	0	0	154,429	0	0
<i>Total Assets</i>	<u>\$1,343,385</u>	<u>\$119,316</u>	<u>\$389,115</u>	<u>\$295,210</u>	<u>\$621,881</u>
Liabilities					
Accounts Payable	\$20,038	\$0	\$0	\$7,530	\$2,050
Accrued Wages	14,997	0	0	2,208	6,546
Contracts Payable	0	0	0	2,320	0
Intergovernmental Payable	22,105	0	80,301	562	7,282
Unearned Revenue	0	0	0	0	264,979
<i>Total Liabilities</i>	<u>57,140</u>	<u>0</u>	<u>80,301</u>	<u>12,620</u>	<u>280,857</u>
Deferred Inflows of Resources					
Property Taxes	0	0	152,990	0	0
Unavailable Revenue	445,581	28,690	108,572	39,085	60,966
<i>Total Deferred Inflows of Resources</i>	<u>445,581</u>	<u>28,690</u>	<u>261,562</u>	<u>39,085</u>	<u>60,966</u>
Fund Balances					
Nonspendable	175,940	0	0	4,126	9,382
Restricted	664,724	90,626	47,252	0	270,676
Committed	0	0	0	239,379	0
<i>Total Fund Balances</i>	<u>840,664</u>	<u>90,626</u>	<u>47,252</u>	<u>243,505</u>	<u>280,058</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,343,385</u>	<u>\$119,316</u>	<u>\$389,115</u>	<u>\$295,210</u>	<u>\$621,881</u>

Revolving Loan	Drug Law Enforcement	Law Enforcement Block Grant	Enforcement and Education	Shade Tree	Local Fiscal Recovery Fund	OneOhio	Total Nonmajor Special Revenue Funds
\$450,020	\$10,765	\$427	\$36,371	\$2,737	\$975,741	\$3,601	\$2,973,137
0	0	0	0	0	0	0	152,276
0	0	0	0	0	0	0	62,740
0	0	0	0	0	0	0	472,155
0	0	0	0	0	0	0	37,172
0	0	0	0	0	0	0	396,660
0	0	0	0	0	0	0	154,429
<u>\$450,020</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$36,371</u>	<u>\$2,737</u>	<u>\$975,741</u>	<u>\$3,601</u>	<u>\$4,248,569</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,618
0	0	0	0	0	0	0	23,751
0	0	0	0	0	0	0	2,320
0	0	0	0	0	0	0	110,250
0	0	0	0	0	975,741	0	1,240,720
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>975,741</u>	<u>0</u>	<u>1,406,659</u>
0	0	0	0	0	0	0	152,990
0	0	0	0	0	0	0	682,894
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>835,884</u>
0	0	0	0	0	0	0	189,448
450,020	10,765	427	36,371	0	0	3,601	1,574,462
0	0	0	0	2,737	0	0	242,116
<u>450,020</u>	<u>10,765</u>	<u>427</u>	<u>36,371</u>	<u>2,737</u>	<u>0</u>	<u>3,601</u>	<u>2,006,026</u>
<u>\$450,020</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$36,371</u>	<u>\$2,737</u>	<u>\$975,741</u>	<u>\$3,601</u>	<u>\$4,248,569</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, 2022

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance	Cemetery
Revenues					
Property Taxes	\$0	\$0	\$161,304	\$0	\$0
Income Taxes	521,166	0	595,619	0	372,262
Intergovernmental	902,271	71,450	19,172	150,000	0
Investment Earnings/Interest	5,943	619	0	0	3,767
Fines, Licenses, Permits and Settlements	0	0	0	0	0
Charges for Services	0	0	0	331,184	189,772
Other	3,400	0	0	0	97,427
<i>Total Revenues</i>	<u>1,432,780</u>	<u>72,069</u>	<u>776,095</u>	<u>481,184</u>	<u>663,228</u>
Expenditures					
Current:					
Security of Persons and Property	0	0	802,932	0	0
Transportation	1,255,850	64,054	0	0	0
Public Health Services	0	0	0	443,045	569,842
Debt Service:					
Principal Retirement	0	0	10,356	0	0
Interest	0	0	7,689	0	0
<i>Total Expenditures</i>	<u>1,255,850</u>	<u>64,054</u>	<u>820,977</u>	<u>443,045</u>	<u>569,842</u>
<i>Net Change in Fund Balances</i>	176,930	8,015	(44,882)	38,139	93,386
<i>Fund Balances Beginning of Year</i>	<u>663,734</u>	<u>82,611</u>	<u>92,134</u>	<u>205,366</u>	<u>186,672</u>
<i>Fund Balances End of Year</i>	<u><u>\$840,664</u></u>	<u><u>\$90,626</u></u>	<u><u>\$47,252</u></u>	<u><u>\$243,505</u></u>	<u><u>\$280,058</u></u>

Revolving Loan	Drug Law Enforcement	Law Enforcement Block Grant	Enforcement and Education	Shade Tree	OneOhio	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$161,304
0	0	0	0	0	0	1,489,047
0	0	0	0	0	0	1,142,893
360	0	0	0	0	0	10,689
0	0	0	473	0	3,601	4,074
0	0	0	0	0	0	520,956
0	0	0	0	0	0	100,827
360	0	0	473	0	3,601	3,429,790
0	0	0	0	0	0	802,932
0	0	0	0	0	0	1,319,904
0	0	0	0	0	0	1,012,887
0	0	0	0	0	0	10,356
0	0	0	0	0	0	7,689
0	0	0	0	0	0	3,153,768
360	0	0	473	0	3,601	276,022
449,660	10,765	427	35,898	2,737	0	1,730,004
\$450,020	\$10,765	\$427	\$36,371	\$2,737	\$3,601	\$2,006,026

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension 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 fiduciary fund is a private-purpose trust.

Private Purpose Trust Fund

Cemetery Perpetual Care Trust – To account for and report monies received from individuals for the maintenance and repair of private mausoleums and lots. Expenditures must be made in accordance with the Perpetual Care, Bernhard Cemetery, and Reeves Perpetual Care trust agreements. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting; therefore, no combining statement is provided.

**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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	\$1,768,000	\$1,768,000	\$1,743,948	(\$24,052)
Income Taxes	3,470,272	3,455,135	4,208,164	753,029
Kilowatt per Hour Tax	681,600	800,000	763,644	(36,356)
Intergovernmental	501,247	583,747	616,403	32,656
Investment Earnings/Interest	21,300	25,000	189,895	164,895
Fines, Licenses, Permits and Settlements	21,200	24,900	31,471	6,571
Charges for Services	1,032,850	1,212,250	1,270,313	58,063
Contributions and Donations	87,149	88,249	82,114	(6,135)
Other	262,745	326,945	61,530	(265,415)
Total Revenues	7,846,363	8,284,226	8,967,482	683,256
Expenditures				
Current:				
General Government:				
Mayor:				
Personal Services	229,624	307,392	289,791	17,601
Purchased Services	8,800	9,996	9,728	268
Materials and Supplies	4,650	4,650	3,932	718
Total Mayor	243,074	322,038	303,451	18,587
Auditor:				
Personal Services	270,264	274,264	269,101	5,163
Purchased Services	24,311	26,537	25,224	1,313
Materials and Supplies	6,000	6,000	4,971	1,029
Total Auditor	300,575	306,801	299,296	7,505
Treasurer:				
Personal Services	22,670	22,670	22,346	324
Purchased Services	4,000	4,572	4,571	1
Materials and Supplies	100	100	95	5
Total Treasurer	26,770	27,342	27,012	330
Law Director:				
Personal Services	135,903	137,623	134,309	3,314
Purchased Services	129,240	144,240	140,466	3,774
Materials and Supplies	1,000	1,000	888	112
Total Law Director	\$266,143	\$282,863	\$275,663	\$7,200

(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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Civil Service Commission:				
Personal Services	\$3,529	\$3,529	\$3,498	\$31
Purchased Services	25,015	25,015	5,942	19,073
Materials and Supplies	150	150	0	150
Total Civil Service Commission	28,694	28,694	9,440	19,254
Income Tax Department:				
Personal Services	163,284	163,284	157,500	5,784
Purchased Services	53,076	53,646	26,204	27,442
Materials and Supplies	3,500	3,500	2,396	1,104
Total Income Tax Department	219,860	220,430	186,100	34,330
Council:				
Personal Services	80,063	80,063	78,730	1,333
Purchased Services	18,693	21,186	21,053	133
Materials and Supplies	1,550	1,550	913	637
Total Council	100,306	102,799	100,696	2,103
Clerk of Council:				
Personal Services	10,343	10,343	10,106	237
Purchased Services	3,750	3,998	3,943	55
Materials and Supplies	350	350	0	350
Total Clerk of Council	14,443	14,691	14,049	642
Service Director:				
Personal Services	87,540	92,740	74,605	18,135
Purchased Services	7,240	8,281	7,793	488
Materials and Supplies	6,750	6,750	4,859	1,891
Total Service Director	101,530	107,771	87,257	20,514
Rubbish-Janitor-City Hall:				
Personal Services	67,000	68,555	68,468	87
Purchased Services	92,424	92,424	43,865	48,559
Total Rubbish-Janitor-City Hall	\$159,424	\$160,979	\$112,333	\$48,646

(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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Other:				
Purchased Services	\$296,050	\$376,609	\$309,534	\$67,075
Materials and Supplies	59,600	113,730	80,149	33,581
Capital Outlay	76,369	95,169	84,948	10,221
Other	52,739	67,603	25,744	41,859
Total Other	484,758	653,111	500,375	152,736
Total General Government	1,945,577	2,227,519	1,915,672	311,847
Security of Persons and Property:				
Police:				
Personal Services	2,203,350	2,222,396	2,204,050	18,346
Purchased Services	83,310	83,310	78,363	4,947
Materials and Supplies	93,000	92,800	75,936	16,864
Other	20,000	20,000	0	20,000
Total Police	2,399,660	2,418,506	2,358,349	60,157
Traffic Safety:				
Personal Services	268,356	268,356	249,749	18,607
Purchased Services	4,720	20,293	18,027	2,266
Materials and Supplies	39,500	44,500	23,550	20,950
Total Traffic Safety	312,576	333,149	291,326	41,823
Fire Prevention:				
Personal Services	2,537,467	2,504,467	2,435,609	68,858
Purchased Services	147,145	192,580	176,155	16,425
Materials and Supplies	74,500	89,500	86,521	2,979
Total Fire Prevention	2,759,112	2,786,547	2,698,285	88,262
Director of Public Safety:				
Personal Services	52,743	56,293	53,301	2,992
Purchased Services	4,565	5,065	4,802	263
Materials and Supplies	500	500	5	495
Total Director of Public Safety	57,808	61,858	58,108	3,750
Total Security of Persons and Property	5,529,156	5,600,060	5,406,068	193,992
Public Health Services:				
County Health Services:				
Purchased Services	\$7,618	\$7,434	\$7,434	\$0

(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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Community Environment:				
Demolition and Mowing:				
Purchased Services	\$25,000	\$252,000	\$38,389	\$213,611
Building Inspector:				
Personal Services	110,208	110,308	109,390	918
Purchased Services	3,960	13,395	12,832	563
Materials and Supplies	1,400	1,400	935	465
Total Building Inspector	115,568	125,103	123,157	1,946
Total Community Environment	140,568	377,103	161,546	215,557
Basic Utility Services:				
Refuse Collections and Disposals:				
Purchased Services	300,000	990,500	990,431	69
Leisure Time Activities:				
Parks and Recreation:				
Personal Services	865,584	869,184	858,572	10,612
Purchased Services	115,605	128,955	123,652	5,303
Materials and Supplies	122,500	145,250	141,247	4,003
Total Leisure Time Activities	1,103,689	1,143,389	1,123,471	19,918
Debt Service:				
Principal Retirement	2,239	2,239	2,239	0
Interest	835	835	835	0
Total Debt Service	3,074	3,074	3,074	0
Total Expenditures	9,029,682	10,349,079	9,607,696	741,383
Excess of Revenues Under Expenditures	(1,183,319)	(2,064,853)	(640,214)	1,424,639
Other Financing Uses				
Transfers Out	0	(300,000)	(100,000)	200,000
Net Change in Fund Balance	(1,183,319)	(2,364,853)	(740,214)	1,624,639
Fund Balance Beginning of Year	2,365,587	2,365,587	2,365,587	0
Prior Year Encumbrances Appropriated	56,141	56,141	56,141	0
Fund Balance End of Year	\$1,238,409	\$56,875	\$1,681,514	\$1,624,639

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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Income Taxes	\$2,532,000	\$2,565,000	\$2,972,911	\$407,911
Intergovernmental	863,654	874,654	584,630	(290,024)
Contributions and Donations	12,392	12,392	41,790	29,398
Other	16,954	17,954	41,711	23,757
<i>Total Revenues</i>	<u>3,425,000</u>	<u>3,470,000</u>	<u>3,641,042</u>	<u>171,042</u>
Expenditures				
Capital Outlay	<u>5,489,625</u>	<u>5,516,125</u>	<u>4,273,037</u>	<u>1,243,088</u>
Debt Service:				
Principal Retirement	172,300	172,300	172,300	0
Interest	<u>58,647</u>	<u>58,647</u>	<u>58,647</u>	<u>0</u>
Total Debt Service	<u>230,947</u>	<u>230,947</u>	<u>230,947</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,720,572</u>	<u>5,747,072</u>	<u>4,503,984</u>	<u>1,243,088</u>
<i>Net Change in Fund Balance</i>	(2,295,572)	(2,277,072)	(862,942)	1,414,130
<i>Fund Balance Beginning of Year</i>	1,175,750	1,175,750	1,175,750	0
Prior Year Encumbrances Appropriated	<u>1,120,572</u>	<u>1,120,572</u>	<u>1,120,572</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$750</u>	<u>\$19,250</u>	<u>\$1,433,380</u>	<u>\$1,414,130</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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	\$3,756,900	\$3,776,100	\$3,149,976	(\$626,124)
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>3,757,100</u>	<u>3,776,300</u>	<u>3,149,976</u>	<u>(626,324)</u>
Expenses				
Personal Services:				
Sewer Office	99,390	118,590	99,763	18,827
Sewer Disposal Plant	1,515,161	1,523,161	1,509,673	13,488
Total Personal Services	<u>1,614,551</u>	<u>1,641,751</u>	<u>1,609,436</u>	<u>32,315</u>
Purchased Services:				
Sewer Office	84,108	93,602	82,744	10,858
Sewer Disposal Plant	720,922	664,922	526,590	138,332
Total Purchased Services	<u>805,030</u>	<u>758,524</u>	<u>609,334</u>	<u>149,190</u>
Materials and Supplies:				
Sewer Office	6,250	5,256	4,339	917
Sewer Disposal Plant	269,182	324,182	302,089	22,093
Total Materials and Supplies	<u>275,432</u>	<u>329,438</u>	<u>306,428</u>	<u>23,010</u>
Capital Outlay:				
Sewer Office	30,000	21,500	0	21,500
Sewer Disposal Plant	931,443	922,443	434,657	487,786
Wastewater Reserve	1,000,000	1,000,000	500,282	499,718
Total Capital Outlay	<u>1,961,443</u>	<u>1,943,943</u>	<u>934,939</u>	<u>1,009,004</u>
Debt Service:				
Principal Retirement	732,207	732,207	732,206	1
Interest	164,246	164,246	164,243	3
Total Debt Service	<u>896,453</u>	<u>896,453</u>	<u>896,449</u>	<u>4</u>
<i>Total Expenses</i>	<u>5,552,909</u>	<u>5,570,109</u>	<u>4,356,586</u>	<u>1,213,523</u>
<i>Net Change in Fund Equity</i>	<u>(1,795,809)</u>	<u>(1,793,809)</u>	<u>(1,206,610)</u>	<u>587,199</u>
<i>Fund Equity Beginning of Year</i>	<u>3,274,801</u>	<u>3,274,801</u>	<u>3,274,801</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>128,287</u>	<u>128,287</u>	<u>128,287</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,607,279</u>	<u>\$1,609,279</u>	<u>\$2,196,478</u>	<u>\$587,199</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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$23,646,500	\$23,646,500	\$25,410,192	\$1,763,692
Electric Deposits Received	5,000	5,000	21,125	16,125
Investment Earnings/Interest	10,000	10,000	20,467	10,467
Other	357,600	357,600	126,217	(231,383)
<i>Total Revenues</i>	<u>24,019,100</u>	<u>24,019,100</u>	<u>25,578,001</u>	<u>1,558,901</u>
Expenses				
Personal Services:				
Electric Office	130,720	164,620	137,769	26,851
Electric Distribution	1,954,994	1,955,294	1,515,896	439,398
Electric Plant	2,906,723	2,948,223	2,620,224	327,999
Total Personal Services	<u>4,992,437</u>	<u>5,068,137</u>	<u>4,273,889</u>	<u>794,248</u>
Purchased Services:				
Electric Office	134,667	152,659	137,277	15,382
Electric Distribution	595,334	767,634	487,208	280,426
Electric Plant	2,235,276	1,935,276	1,516,725	418,551
Total Purchased Services	<u>2,965,277</u>	<u>2,855,569</u>	<u>2,141,210</u>	<u>714,359</u>
Materials and Supplies:				
Electric Office	12,500	11,508	8,678	2,830
Electric Distribution	889,939	929,939	877,980	51,959
Electric Plant	3,483,497	4,863,497	4,735,027	128,470
Total Materials and Supplies	<u>4,385,936</u>	<u>5,804,944</u>	<u>5,621,685</u>	<u>183,259</u>
Purchased Power:				
Electric Plant	<u>13,470,000</u>	<u>13,170,000</u>	<u>12,667,251</u>	<u>502,749</u>
Capital Outlay:				
Electric Capital Reserve	1,034	1,034	0	1,034
Electric Surplus	500,000	500,000	0	500,000
Electric Office	30,000	13,000	0	13,000
Municipal Electric Improvement	9,272	0	0	0
Electric Distribution	590,497	678,197	406,475	271,722
Electric Plant	1,108,955	1,398,955	1,003,894	395,061
Total Capital Outlay	<u>\$2,239,758</u>	<u>\$2,591,186</u>	<u>\$1,410,369</u>	<u>\$1,180,817</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Debt Service:				
Principal Retirement	\$374,102	\$374,102	\$371,832	\$2,270
Interest	120,063	120,063	120,062	1
Total Debt Service	494,165	494,165	491,894	2,271
Electric Deposits Returned:				
Refunds	118,000	18,000	21,679	(3,679)
<i>Total Expenses</i>	28,665,573	30,002,001	26,627,977	3,374,024
<i>Excess of Revenues Under Expenses before Transfers</i>	(4,646,473)	(5,982,901)	(1,049,976)	4,932,925
Transfers In	100,000	100,000	100,000	0
Transfers Out	0	(9,272)	0	9,272
<i>Net Change in Fund Equity</i>	(4,546,473)	(5,892,173)	(949,976)	4,942,197
<i>Fund Equity Beginning of Year</i>	6,942,117	6,942,117	6,942,117	0
Prior Year Encumbrances Appropriated	608,548	608,548	608,548	0
<i>Fund Equity End of Year</i>	\$3,004,192	\$1,658,492	\$6,600,689	\$4,942,197

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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$2,816,500	\$2,816,500	\$2,506,262	(\$310,238)
Investment Earnings/Interest	2,500	2,500	4,041	1,541
Other	10,000	10,000	13,932	3,932
<i>Total Revenues</i>	<u>2,829,000</u>	<u>2,829,000</u>	<u>2,524,235</u>	<u>(304,765)</u>
Expenses				
Personal Services:				
Water Office	99,614	118,814	99,933	18,881
Water Plant	1,090,427	1,107,727	1,081,322	26,405
Total Personal Services	<u>1,190,041</u>	<u>1,226,541</u>	<u>1,181,255</u>	<u>45,286</u>
Purchased Services:				
Water Office	79,063	88,557	82,274	6,283
Water Plant	356,321	356,321	318,070	38,251
Water Construction	10,000	10,000	10,000	0
Total Purchased Services	<u>445,384</u>	<u>454,878</u>	<u>410,344</u>	<u>44,534</u>
Materials and Supplies:				
Water Office	6,250	5,256	4,339	917
Water Plant	335,182	335,182	208,966	126,216
Water Surplus	168,843	168,843	168,843	0
Total Materials and Supplies	<u>510,275</u>	<u>509,281</u>	<u>382,148</u>	<u>127,133</u>
Capital Outlay:				
Water Office	15,000	6,500	0	6,500
Water Plant	722,420	672,420	411,210	261,210
Water Construction	66,228	66,228	62,328	3,900
Water Replacement	122,000	122,000	0	122,000
Water Surplus	1,442,795	1,442,795	998,726	444,069
Total Capital Outlay	<u>2,368,443</u>	<u>2,309,943</u>	<u>1,472,264</u>	<u>837,679</u>
Debt Service:				
Principal Retirement	680,916	480,916	480,916	0
Interest	9,958	9,958	9,958	0
Total Debt Service	<u>690,874</u>	<u>490,874</u>	<u>490,874</u>	<u>0</u>
<i>Total Expenses</i>	<u>\$5,205,017</u>	<u>\$4,991,517</u>	<u>\$3,936,885</u>	<u>\$1,054,632</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<i>Excess of Revenues Under Expenses before Capital Contributions and Transfers</i>	(\$2,376,017)	(\$2,162,517)	(\$1,412,650)	\$749,867
Capital Contributions	62,328	62,328	62,328	0
Transfers In	300,000	300,000	0	(300,000)
<i>Net Change in Fund Equity</i>	(2,013,689)	(1,800,189)	(1,350,322)	449,867
<i>Fund Equity Beginning of Year</i>	1,966,572	1,966,572	1,966,572	0
Prior Year Encumbrances Appropriated	810,907	810,907	810,907	0
<i>Fund Equity End of Year</i>	<u>\$763,790</u>	<u>\$977,290</u>	<u>\$1,427,157</u>	<u>\$449,867</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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Income Taxes	\$525,000	\$525,000	\$525,000	\$0
Intergovernmental	897,220	897,220	901,995	4,775
Investment Earnings/Interest	2,000	2,000	5,943	3,943
Other	2,805	2,805	3,400	595
<i>Total Revenues</i>	<u>1,427,025</u>	<u>1,427,025</u>	<u>1,436,338</u>	<u>9,313</u>
Expenditures				
Current:				
Transportation:				
Street Construction and Reconstruction:				
Personal Services	1,060,127	1,065,127	916,602	148,525
Purchased Services	214,210	239,210	177,592	61,618
Materials and Supplies	213,500	248,500	184,529	63,971
Capital Outlay	70,000	53,650	53,650	0
<i>Total Expenditures</i>	<u>1,557,837</u>	<u>1,606,487</u>	<u>1,332,373</u>	<u>274,114</u>
<i>Net Change in Fund Balance</i>	<u>(130,812)</u>	<u>(179,462)</u>	<u>103,965</u>	<u>283,427</u>
<i>Fund Balance Beginning of Year</i>	<u>424,603</u>	<u>424,603</u>	<u>424,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$293,791</u>	<u>\$245,141</u>	<u>\$528,568</u>	<u>\$283,427</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$69,800	\$69,800	\$71,427	\$1,627
Investment Earnings/Interest	300	300	619	319
<i>Total Revenues</i>	70,100	70,100	72,046	1,946
Expenditures				
Current:				
Transportation:				
Street Construction and Reconstruction:				
Materials and Supplies	65,500	65,500	64,054	1,446
<i>Net Change in Fund Balance</i>	4,600	4,600	7,992	3,392
<i>Fund Balance Beginning of Year</i>	77,110	77,110	77,110	0
<i>Fund Balance End of Year</i>	\$81,710	\$81,710	\$85,102	\$3,392

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$157,000	\$157,000	\$161,304	\$4,304
Income Taxes	600,000	600,000	600,000	0
Intergovernmental	19,000	19,000	19,172	172
<i>Total Revenues</i>	<u>776,000</u>	<u>776,000</u>	<u>780,476</u>	<u>4,476</u>
Expenditures				
Current:				
Security of Persons and Property:				
Police Disability and Pension:				
Personal Services	348,498	348,498	314,769	33,729
Fire Disability and Pension:				
Personal Services	493,547	503,547	500,744	2,803
<i>Total Expenditures</i>	<u>842,045</u>	<u>852,045</u>	<u>815,513</u>	<u>36,532</u>
<i>Net Change in Fund Balance</i>	(66,045)	(76,045)	(35,037)	41,008
<i>Fund Balance Beginning of Year</i>	<u>101,472</u>	<u>101,472</u>	<u>101,472</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,427</u></u>	<u><u>\$25,427</u></u>	<u><u>\$66,435</u></u>	<u><u>\$41,008</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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$100,000	\$150,000	\$150,000	\$0
Charges for Services	200,000	300,000	341,238	41,238
<i>Total Revenues</i>	<u>300,000</u>	<u>450,000</u>	<u>491,238</u>	<u>41,238</u>
Expenditures				
Current:				
Public Health Services:				
Ambulance:				
Personal Services	225,000	225,000	141,760	83,240
Purchased Services	44,715	87,215	82,767	4,448
Materials and Supplies	100,000	100,000	70,744	29,256
Capital Outlay	0	150,000	150,000	0
<i>Total Expenditures</i>	<u>369,715</u>	<u>562,215</u>	<u>445,271</u>	<u>116,944</u>
<i>Net Change in Fund Balance</i>	(69,715)	(112,215)	45,967	158,182
<i>Fund Balance Beginning of Year</i>	<u>182,932</u>	<u>182,932</u>	<u>182,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$113,217</u></u>	<u><u>\$70,717</u></u>	<u><u>\$228,899</u></u>	<u><u>\$158,182</u></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, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Income Taxes	\$375,000	\$375,000	\$375,000	\$0
Investment Earnings/Interest	7,000	7,000	2,987	(4,013)
Charges for Services	142,075	142,075	203,109	61,034
Other	100,000	100,000	96,872	(3,128)
<i>Total Revenues</i>	<u>624,075</u>	<u>624,075</u>	<u>677,968</u>	<u>53,893</u>
Expenditures				
Current:				
Public Health Services:				
Cemetery:				
Personal Services	477,743	492,743	489,541	3,202
Purchased Services	28,318	47,319	40,434	6,885
Materials and Supplies	30,500	38,800	35,924	2,876
Capital Outlay	4,000	4,000	2,961	1,039
Other	180,075	180,075	0	180,075
<i>Total Expenditures</i>	<u>720,636</u>	<u>762,937</u>	<u>568,860</u>	<u>194,077</u>
<i>Net Change in Fund Balance</i>	<u>(96,561)</u>	<u>(138,862)</u>	<u>109,108</u>	<u>247,970</u>
<i>Fund Balance Beginning of Year</i>	<u>396,277</u>	<u>396,277</u>	<u>396,277</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>6,598</u>	<u>6,598</u>	<u>6,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$306,314</u>	<u>\$264,013</u>	<u>\$511,983</u>	<u>\$247,970</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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Investment Earnings/Interest	\$0	\$0	\$284	\$284
Expenditures				
Current:				
Community Environment:				
Other Community Environment:				
Purchased Services	300,000	300,000	0	300,000
<i>Net Change in Fund Balance</i>	(300,000)	(300,000)	284	300,284
<i>Fund Balance Beginning of Year</i>	449,660	449,660	449,660	0
<i>Fund Balance End of Year</i>	<u>\$149,660</u>	<u>\$149,660</u>	<u>\$449,944</u>	<u>\$300,284</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Security of Persons and Property:				
Drug Law Enforcement:				
Materials and Supplies	10,000	10,000	0	10,000
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	0	10,000
<i>Fund Balance Beginning of Year</i>	10,765	10,765	10,765	0
<i>Fund Balance End of Year</i>	\$765	\$765	\$10,765	\$10,000

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Block Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Security of Persons and Property:				
Law Enforcement Block Grant:				
Materials and Supplies	427	427	0	427
<i>Net Change in Fund Balance</i>	(427)	(427)	0	427
<i>Fund Balance Beginning of Year</i>	427	427	427	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$427	\$427

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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fines, Licenses, Permits and Settlements	\$650	\$650	\$473	(\$177)
Expenditures				
Current:				
Security of Persons and Property:				
Enforcement and Education:				
Materials and Supplies	36,000	36,000	0	36,000
<i>Net Change in Fund Balance</i>	(35,350)	(35,350)	473	35,823
<i>Fund Balance Beginning of Year</i>	35,898	35,898	35,898	0
<i>Fund Balance End of Year</i>	\$548	\$548	\$36,371	\$35,823

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, 2022

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

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$904,046	\$609,367	\$609,367	\$0
Expenditures				
Current:				
General Government:				
Auditor:				
Personal Services	550,000	0	0	0
Materials and Supplies	50,000	0	0	0
Capital Outlay	670,418	975,741	975,741	0
<i>Total Expenditures</i>	1,270,418	975,741	975,741	0
<i>Net Change in Fund Balance</i>	(366,372)	(366,374)	(366,374)	0
<i>Fund Balance Beginning of Year</i>	366,374	366,374	366,374	0
<i>Fund Balance End of Year</i>	\$2	\$0	\$0	\$0

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines, Licenses, Permits and Settlements	\$0	\$0	\$3,601	\$3,601
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	3,601	3,601
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$3,601	\$3,601

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$32,598	\$32,598
Investment Earnings/Interest	0	0	4	4
Other	6,100	6,100	9,465	3,365
<i>Total Revenues</i>	6,100	6,100	42,067	35,967
Expenditures				
Capital Outlay	38,305	38,305	40,903	(2,598)
<i>Net Change in Fund Balance</i>	(32,205)	(32,205)	1,164	33,369
<i>Fund Balance Beginning of Year</i>	23,929	23,929	23,929	0
Prior Year Encumbrances Appropriated	8,305	8,305	8,305	0
<i>Fund Balance End of Year</i>	\$29	\$29	\$33,398	\$33,369

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Investment Earnings/Interest	\$0	\$0	\$5,105	\$5,105
Charges for Services	8,500	8,500	12,965	4,465
<i>Total Revenues</i>	8,500	8,500	18,070	9,570
Expenditures				
Current:				
Public Health Services:				
Cemetery Care:				
Purchased Services	0	0	5,105	(5,105)
<i>Net Change in Fund Balance</i>	8,500	8,500	12,965	4,465
<i>Fund Balance Beginning of Year</i>	794,338	794,338	794,338	0
<i>Fund Balance End of Year</i>	<u>\$802,838</u>	<u>\$802,838</u>	<u>\$807,303</u>	<u>\$4,465</u>

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$2,393,000	\$2,630,000	\$2,651,051	\$21,051
Other	137,000	150,000	209,371	59,371
<i>Total Revenues</i>	<u>2,530,000</u>	<u>2,780,000</u>	<u>2,860,422</u>	<u>80,422</u>
Expenses				
Purchased Services	362,600	362,600	354,990	7,610
Claims	2,400,000	2,650,000	2,640,476	9,524
<i>Total Expenses</i>	<u>2,762,600</u>	<u>3,012,600</u>	<u>2,995,466</u>	<u>17,134</u>
<i>Net Change in Fund Equity</i>	(232,600)	(232,600)	(135,044)	97,556
<i>Fund Equity Beginning of Year</i>	206,614	206,614	206,614	0
Prior Year Encumbrances Appropriated	<u>27,600</u>	<u>27,600</u>	<u>27,600</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,614</u>	<u>\$1,614</u>	<u>\$99,170</u>	<u>\$97,556</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, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Investment Earnings/Interest	\$100	\$100	\$130	\$30
Expenses				
Distributions on Behalf of Individuals:				
Purchased Services	9,500	9,500	0	9,500
<i>Net Change in Fund Equity</i>	(9,400)	(9,400)	130	9,530
<i>Fund Equity Beginning of Year</i>	9,585	9,585	9,585	0
<i>Fund Equity End of Year</i>	\$185	\$185	\$9,715	\$9,530

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Bernhard Cemetery Trust Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Investment Earnings/Interest	\$0	\$0	\$1	\$1
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	1	1
<i>Fund Equity Beginning of Year</i>	2,429	2,429	2,429	0
<i>Fund Equity End of Year</i>	\$2,429	\$2,429	\$2,430	\$1

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Reeves Perpetual Care Trust Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Investment Earnings/Interest	\$0	\$0	\$40	\$40
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	40	40
<i>Fund Equity Beginning of Year</i>	24,403	24,403	24,403	0
<i>Fund Equity End of Year</i>	\$24,403	\$24,403	\$24,443	\$40

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The City of Dover, Ohio
Annual Comprehensive
Financial Report
For the Year Ended December 31, 2022



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City of Dover

Tuscarawas County, Ohio

Statistical Section

This part of the City of Dover's Annual Comprehensive 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 Annual Comprehensive Financial Reports for the relevant year.

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

	2022	2021	2020	2019
Governmental Activities				
Net Investment in Capital Assets	\$22,032,288	\$21,424,999	\$21,074,945	\$21,063,293
Restricted	3,098,952	2,906,310	2,397,427	2,226,452
Unrestricted (Deficit) (1)	(7,618,786)	(8,789,337)	(10,525,967)	(9,957,366)
<i>Total Governmental Activities Net Position</i>	<u>17,512,454</u>	<u>15,541,972</u>	<u>12,946,405</u>	<u>13,332,379</u>
Business-Type Activities				
Net Investment in Capital Assets	32,064,469	32,304,492	32,905,198	32,476,334
Restricted	163,861	125,377	0	0
Unrestricted (1)	12,204,350	9,494,700	4,150,049	4,834,540
<i>Total Business-Type Activities Net Position</i>	<u>44,432,680</u>	<u>41,924,569</u>	<u>37,055,247</u>	<u>37,310,874</u>
Primary Government				
Net Investment in Capital Assets	54,096,757	53,729,491	53,980,143	53,539,627
Restricted	3,262,813	3,031,687	2,397,427	2,226,452
Unrestricted (Deficit) (1)	4,585,564	705,363	(6,375,918)	(5,122,826)
<i>Total Primary Government Net Position</i>	<u>\$61,945,134</u>	<u>\$57,466,541</u>	<u>\$50,001,652</u>	<u>\$50,643,253</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.

2018	(Restated) 2017	2016	2015	(Restated) 2014	2013
\$19,271,647	\$18,599,070	\$17,768,347	\$14,280,928	\$14,349,226	\$14,665,693
2,038,631	2,044,327	2,152,807	2,000,347	2,124,886	1,947,165
(14,152,987)	(12,057,003)	(3,416,062)	(2,031,153)	(3,079,845)	4,465,268
7,157,291	8,586,394	16,505,092	14,250,122	13,394,267	21,078,126
30,157,689	29,156,990	28,026,128	25,937,921	25,686,770	23,029,114
0	0	0	0	0	4,560,733
6,658,972	6,596,488	9,819,626	9,460,161	7,538,328	7,710,001
36,816,661	35,753,478	37,845,754	35,398,082	33,225,098	35,299,848
49,429,336	47,756,060	45,794,475	40,218,849	40,035,996	37,694,807
2,038,631	2,044,327	2,152,807	2,000,347	2,124,886	6,507,898
(7,494,015)	(5,460,515)	6,403,564	7,429,008	4,458,483	12,175,269
\$43,973,952	\$44,339,872	\$54,350,846	\$49,648,204	\$46,619,365	\$56,377,974

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

	2022	2021	2020	2019
Program Revenues				
Governmental Activities:				
Charges for Services and Sales:				
General Government	\$352	\$338	\$265	\$289
Security of Persons and Property	156,813	116,626	123,044	125,325
Public Health Services	542,349	554,798	456,706	441,346
Community Environment - Primary Government	0	0	4,220	938
Basic Utility Services	1,025,626	956,931	959,705	870,544
Leisure Time Activities	135,347	122,715	34,485	163,851
Subtotal - Charges for Services and Sales	1,860,487	1,751,408	1,578,425	1,602,293
Operating Grants, Contributions and Interest:				
General Government	0	0	80,035	0
Security of Persons and Property	28,385	329,216	738,803	34,150
Transportation	954,365	1,068,903	841,335	947,950
Public Health Services	6,033	4,014	177,024	15,284
Community Environment - Primary Government	360	18	144,453	476
Community Environment - Intergovernmental	0	0	14,930	0
Leisure Time Activities	0	0	10,721	0
Subtotal - Operating Grants, Contributions and Interest	989,143	1,402,151	2,007,301	997,860
Capital Grants, Contributions and Interest:				
General Government	43,130	0	0	0
Security of Persons and Property	137,892	30,131	50,000	189,469
Transportation	168,400	0	0	291,000
Public Health Services	150,000	0	0	0
Community Environment - Primary Government	32,602	88,049	79,801	32,427
Leisure Time Activities	366,420	382,853	80,475	81,454
Subtotal - Capital Grants, Contributions and Interest	898,444	501,033	210,276	594,350
<i>Total Governmental Activities Program Revenues</i>	<i>3,748,074</i>	<i>3,654,592</i>	<i>3,796,002</i>	<i>3,194,503</i>
Business-Type Activities:				
Charges for Services:				
Sewer	3,153,862	3,282,759	3,540,297	3,338,866
Electric	25,384,026	25,003,915	25,081,956	27,179,179
Water	2,462,950	2,503,338	2,499,500	2,472,060
Subtotal - Charges for Services	31,000,838	30,790,012	31,121,753	32,990,105
Operating Grants, Contributions and Interest:				
Sewer	0	0	28,554	0
Electric	0	0	22,058	0
Water	0	0	12,811	0
Subtotal - Operating Grants, Contributions and Interest	0	0	63,423	0
Capital Grants, Contributions and Interest:				
Sewer	0	0	0	33,982
Water	107,428	0	0	0
Subtotal - Capital Grants, Contributions and Interest	107,428	0	0	33,982
<i>Total Business-Type Activities Program Revenues</i>	<i>31,108,266</i>	<i>30,790,012</i>	<i>31,185,176</i>	<i>33,024,087</i>
<i>Total Primary Government Program Revenues</i>	<i>\$34,856,340</i>	<i>\$34,444,604</i>	<i>\$34,981,178</i>	<i>\$36,218,590</i>

2018 (1)	2017	2016	2015 (2)	2014	2013
\$439	\$197,651	\$190,038	\$193,071	\$341	\$378
127,490	581,978	578,568	605,856	125,303	128,140
526,888	465,738	453,630	481,290	462,782	461,183
793	16,868	16,473	13,972	24,165	24,705
801,718	88,969	77,505	103,846	625,544	752,629
159,836	124,324	124,958	133,193	118,183	123,229
1,617,164	1,475,528	1,441,172	1,531,228	1,356,318	1,490,264
0	0	0	0	0	0
17,905	17,898	17,882	17,282	17,424	17,519
661,929	661,532	653,132	636,667	663,548	598,721
0	2,832	0	0	0	0
0	0	0	0	42,000	5,636
0	0	0	0	0	0
0	0	0	0	0	0
679,834	682,262	671,014	653,949	722,972	621,876
105,869	0	0	0	0	0
0	0	0	0	0	423,951
96,929	415,536	1,544,265	562,235	0	0
0	6,018	0	0	0	0
79,853	0	85,420	45,078	197,621	312,730
17,797	261,970	812,053	0	0	0
300,448	683,524	2,441,738	607,313	197,621	736,681
2,597,446	2,841,314	4,553,924	2,792,490	2,276,911	2,848,821
3,298,519	3,189,962	3,445,743	3,345,235	3,357,098	3,352,604
28,197,163	26,987,344	25,761,590	22,789,108	22,521,381	23,065,550
2,274,997	2,298,881	2,312,007	2,255,453	2,114,210	2,104,759
33,770,679	32,476,187	31,519,340	28,389,796	27,992,689	28,522,913
0	0	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
245,000	0	65,400	0	0	0
245,000	0	143,797	0	0	0
34,015,679	32,476,187	31,663,137	28,389,796	27,992,689	28,522,913
\$36,613,125	\$35,317,501	\$36,217,061	\$31,182,286	\$30,269,600	\$31,371,734

(continued)

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

	2022	2021	2020	2019
Expenses				
Governmental Activities:				
General Government	\$1,662,191	\$1,039,147	\$1,777,333	\$2,041,536
Security of Persons and Property	6,495,730	6,195,270	6,986,821	632,188
Transportation	3,504,847	2,244,045	2,783,943	2,630,640
Public Health Services	775,066	617,330	1,034,351	1,022,967
Community Environment - Primary Government	143,440	149,323	383,295	205,903
Community Environment - Intergovernmental	0	0	14,930	0
Basic Utility Services	998,379	937,432	919,664	858,970
Leisure Time Activities	1,222,144	828,725	1,134,944	1,326,778
Interest	64,761	69,287	65,446	67,742
<i>Total Governmental Activities Expenses</i>	<u>14,866,558</u>	<u>12,080,559</u>	<u>15,100,727</u>	<u>8,786,724</u>
Business-Type Activities:				
Sewer	3,253,137	2,460,150	4,540,298	4,254,202
Electric	23,690,904	23,533,312	25,705,966	27,473,078
Water	1,941,826	1,233,322	1,921,010	1,973,536
<i>Total Business-Type Activities Expenses</i>	<u>28,885,867</u>	<u>27,226,784</u>	<u>32,167,274</u>	<u>33,700,816</u>
<i>Total Primary Government Expenses</i>	<u>43,752,425</u>	<u>39,307,343</u>	<u>47,268,001</u>	<u>42,487,540</u>
Net (Expense) Revenue				
Governmental Activities	(11,118,484)	(8,425,967)	(11,304,725)	(5,592,221)
Business-Type Activities	<u>2,222,399</u>	<u>3,563,228</u>	<u>(982,098)</u>	<u>(676,729)</u>
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(\$8,896,085)</u>	<u>(\$4,862,739)</u>	<u>(\$12,286,823)</u>	<u>(\$6,268,950)</u>

2018 (1)	2017	2016	2015 (2)	2014	2013
\$2,026,104	\$1,898,611	\$1,667,919	\$1,340,412	\$1,912,267	\$2,313,710
6,901,037	5,613,851	5,923,090	4,899,426	5,190,764	5,082,413
2,388,755	2,334,839	2,172,494	2,704,103	1,925,102	1,928,227
918,470	869,210	765,011	711,562	1,481,578	762,721
222,825	148,743	136,628	130,931	130,344	268,923
0	0	0	0	0	0
767,118	697,490	603,309	708,629	783,122	672,945
1,369,916	1,209,073	1,157,740	1,046,395	1,121,296	1,291,658
77,310	85,950	96,888	99,907	99,979	113,423
14,671,535	12,857,767	12,523,079	11,641,365	12,644,452	12,434,020
4,081,380	3,544,431	3,349,740	3,282,367	3,107,960	3,727,710
27,539,776	26,714,336	24,598,405	21,929,834	22,381,043	23,723,046
2,057,171	1,982,129	2,026,537	1,814,774	1,840,661	1,802,403
33,678,327	32,240,896	29,974,682	27,026,975	27,329,664	29,253,159
48,349,862	45,098,663	42,497,761	38,668,340	39,974,116	41,687,179
(12,074,089)	(10,016,453)	(7,969,155)	(8,848,875)	(10,367,541)	(9,585,199)
337,352	235,291	1,688,455	1,362,821	663,025	(730,246)
(\$11,736,737)	(\$9,781,162)	(\$6,280,700)	(\$7,486,054)	(\$9,704,516)	(\$10,315,445)

(continued)

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

	2022	2021	2020	2019
General Revenues				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$1,744,655	\$1,720,367	\$1,648,627	\$1,632,381
Police and Fire Pension	161,259	159,072	157,430	143,164
Kilowatt per Hour Taxes Levied for				
General Purposes (3)	763,644	763,669	1,107,632	787,951
Income Taxes levied for:				
General Purposes	4,495,214	3,703,435	3,196,419	4,470,045
Street Maintenance and Repair	546,236	520,211	493,566	625,851
Cemetery	390,169	365,751	400,954	371,520
Police and Fire Pension	624,270	582,871	672,316	501,240
Capital Outlay	3,210,313	2,514,116	2,087,989	1,933,867
Grants and Entitlements not Restricted to				
Specific Programs	631,625	628,528	522,807	547,383
Unrestricted Contributions	29,686	57,417	8,659	25,075
Investment Earnings/Interest	251,507	26,305	117,601	296,537
Miscellaneous	340,388	412,154	904,751	277,412
<i>Total Governmental Activities General Revenues</i>	<u>13,188,966</u>	<u>11,453,896</u>	<u>11,318,751</u>	<u>11,612,426</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	13,914	793,378	28,000	0
Investment Earnings/Interest	30,908	1,477	12,743	41,053
Miscellaneous	140,890	78,877	285,728	211,144
<i>Total Business-Type Activities General Revenues</i>	<u>185,712</u>	<u>873,732</u>	<u>326,471</u>	<u>252,197</u>
<i>Total Primary Government General Revenues</i>	<u>13,374,678</u>	<u>12,327,628</u>	<u>11,645,222</u>	<u>11,864,623</u>
Special Item				
Business-Type Activities	0	0	0	1,073,628
Transfers				
Governmental Activities	(100,000)	(432,362)	(400,000)	154,883
Business-Type Activities	100,000	432,362	400,000	(154,883)
Change in Net Position				
Governmental Activities	1,970,482	2,595,567	(385,974)	6,175,088
Business-Type Activities	2,508,111	4,869,322	(255,627)	494,213
<i>Total Primary Government Change in Net Position</i>	<u>\$4,478,593</u>	<u>\$7,464,889</u>	<u>(\$641,601)</u>	<u>\$6,669,301</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.

2018 (1)	2017	2016	2015 (2)	2014	2013
\$1,623,618	\$1,624,958	\$889,470	\$885,041	\$897,494	\$875,654
140,400	139,231	127,726	131,174	132,413	130,611
707,148	678,961	707,221	717,005	712,312	0
4,027,835	4,217,363	4,826,664	4,693,691	5,131,043	4,700,061
599,508	513,677	647,687	632,321	677,859	560,660
378,696	318,691	368,074	289,661	392,274	360,872
615,566	480,120	504,270	296,468	569,628	579,482
1,809,114	1,791,360	2,055,521	1,928,981	2,187,243	2,005,426
477,289	516,440	446,054	441,197	401,495	1,352,561
15,208	14,805	20,616	13,771	20,108	14,700
217,739	169,451	53,653	25,514	11,633	18,961
332,865	116,572	249,524	249,906	275,643	355,472
10,944,986	10,581,629	10,896,480	10,304,730	11,409,145	10,954,460
0	0	0	0	0	0
33,967	18,386	9,485	1,649	4,976	1,153
391,864	136,424	77,377	208,514	699,450	849,769
425,831	154,810	86,862	210,163	704,426	850,922
11,370,817	10,736,439	10,983,342	10,514,893	12,113,571	11,805,382
0	0	0	0	0	0
(300,000)	(620,240)	(672,355)	(600,000)	0	0
300,000	620,240	672,355	600,000	0	0
(1,429,103)	(55,064)	2,254,970	855,855	1,041,604	1,369,261
1,063,183	1,010,341	2,447,672	2,172,984	1,367,451	120,676
(\$365,920)	\$955,277	\$4,702,642	\$3,028,839	\$2,409,055	\$1,489,937

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

	2022	2021	2020	2019
General Fund				
Nonspendable	\$200,036	\$196,999	\$189,533	\$189,477
Assigned	75,260	2,038,843	2,516,623	1,731,456
Unassigned	2,029,646	659,244	1,031,578	1,194,045
Total General Fund	2,304,942	2,895,086	3,737,734	3,114,978
All Other Governmental Funds				
Nonspendable (1)	996,751	950,105	981,826	960,640
Restricted (1)	1,723,047	1,628,101	1,413,712	942,438
Committed	2,717,681	2,522,299	1,806,904	1,464,737
Unassigned (Deficit)	0	0	0	(29,787)
Total All Other Governmental Funds	5,437,479	5,100,505	4,202,442	3,338,028
Total Governmental Funds	<u>\$7,742,421</u>	<u>\$7,995,591</u>	<u>\$7,940,176</u>	<u>\$6,453,006</u>

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

2018	2017	2016	2015	2014	2013
\$190,547	\$122,337	\$123,849	\$122,239	\$109,557	\$115,155
1,381,941	1,164,409	848,548	993,022	475,892	1,085,489
1,284,113	1,915,427	1,814,711	1,736,876	1,417,828	1,073,477
2,856,601	3,202,173	2,787,108	2,852,137	2,003,277	2,274,121
885,369	134,459	135,626	161,080	142,542	131,692
898,854	1,717,633	1,672,921	1,600,840	1,564,315	1,577,064
1,922,774	2,672,918	2,242,418	2,693,533	2,279,900	2,324,688
0	0	(24,187)	0	(41,200)	(45,780)
3,706,997	4,525,010	4,026,778	4,455,453	3,945,557	3,987,664
\$6,563,598	\$7,727,183	\$6,813,886	\$7,307,590	\$5,948,834	\$6,261,785

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

	2022	2021	2020	2019
Revenues				
Property Taxes	\$1,905,846	\$1,880,758	\$1,810,373	\$1,773,970
Income Taxes	8,731,920	7,842,612	7,041,976	8,005,171
Kilowatt per Hour Tax (1)	763,644	763,669	1,107,632	787,951
Intergovernmental	2,370,285	2,186,936	2,752,576	1,730,763
Investment Earnings/Interest	257,904	30,340	127,931	312,371
Fines, Licenses, Permits and Settlements	36,230	24,126	30,544	32,825
Charges for Services	1,824,430	1,724,461	1,526,550	1,587,843
Contributions and Donations	123,904	280,745	40,646	60,069
Other	222,250	129,398	799,611	201,723
<i>Total Revenues</i>	<u>16,236,413</u>	<u>14,863,045</u>	<u>15,237,839</u>	<u>14,492,686</u>
Expenditures				
Current:				
General Government	1,864,876	1,677,258	1,514,377	1,675,583
Security of Persons and Property	6,208,282	5,966,968	5,718,480	5,680,290
Transportation	1,319,904	1,347,696	1,398,704	1,308,246
Public Health Services	1,025,426	942,911	904,482	1,225,994
Community Environment	159,045	131,135	313,767	130,512
Basic Utility Services	998,379	937,432	919,664	858,970
Leisure Time Activities	1,121,115	1,009,164	770,073	1,001,482
Intergovernmental	0	0	14,930	0
Capital Outlay	3,440,490	2,161,382	1,992,484	2,188,433
Debt Service:				
Principal Retirement	184,895	178,958	172,594	272,711
Interest	67,171	71,122	64,814	70,757
<i>Total Expenditures</i>	<u>16,389,583</u>	<u>14,424,026</u>	<u>13,784,369</u>	<u>14,412,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(153,170)</u>	<u>439,019</u>	<u>1,453,470</u>	<u>79,708</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	3,196	3,700	9,700
Inception of Capital Lease	0	13,200	0	0
General Obligation Bonds Issued	0	0	430,000	0
Loans Issued	0	0	0	0
Insurance Recoveries	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(100,000)	(400,000)	(400,000)	(200,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(100,000)</u>	<u>(383,604)</u>	<u>33,700</u>	<u>(190,300)</u>
<i>Net Change in Fund Balances</i>	<u>(\$253,170)</u>	<u>\$55,415</u>	<u>\$1,487,170</u>	<u>(\$110,592)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.7%	 1.9%	 1.9%	 2.8%

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.

2018	2017	2016	2015	2014	2013
\$1,761,547	\$1,765,821	\$1,018,015	\$1,018,379	\$1,034,679	\$1,009,800
7,178,039	8,348,725	7,957,334	9,061,247	7,589,555	7,626,454
707,148	678,961	707,221	717,005	712,312	0
1,345,160	1,758,870	3,509,108	1,553,872	1,450,826	2,776,288
217,739	169,451	53,653	25,514	11,633	18,961
34,990	34,503	33,901	32,586	32,803	35,640
1,573,677	1,462,778	1,408,617	1,455,957	1,391,234	1,419,987
29,333	103,345	22,721	89,671	20,108	14,700
239,268	67,025	206,458	207,323	240,256	352,689
13,086,901	14,389,479	14,917,028	14,161,554	12,483,406	13,254,519
1,474,502	1,552,030	1,461,851	1,321,341	1,840,339	2,124,429
5,545,221	5,042,819	4,748,834	4,613,982	4,674,192	4,272,192
1,362,899	1,282,274	1,188,000	1,231,769	1,300,051	1,158,730
825,713	777,355	717,291	695,417	994,453	735,189
130,524	131,686	126,128	132,555	127,164	259,771
767,118	697,490	603,309	708,629	783,122	672,945
1,008,759	1,032,391	940,840	911,380	973,292	831,149
0	0	0	0	0	0
2,493,332	2,058,238	4,740,298	2,246,225	1,769,293	1,989,870
263,669	259,754	240,301	240,107	231,639	210,334
80,549	89,065	96,061	101,393	102,812	116,083
13,952,286	12,923,102	14,862,913	12,202,798	12,796,357	12,370,692
(865,385)	1,466,377	54,115	1,958,756	(312,951)	883,827
1,800	12,678	0	0	0	0
0	0	10,856	0	0	0
0	0	0	0	0	0
0	10,392	41,325	0	0	0
0	23,850	0	0	0	0
0	0	0	0	24,000	0
(300,000)	(600,000)	(600,000)	(600,000)	(24,000)	0
(298,200)	(553,080)	(547,819)	(600,000)	0	0
(\$1,163,585)	\$913,297	(\$493,704)	\$1,358,756	(\$312,951)	\$883,827
2.9%	3.1%	3.2%	3.1%	3.0%	2.9%

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

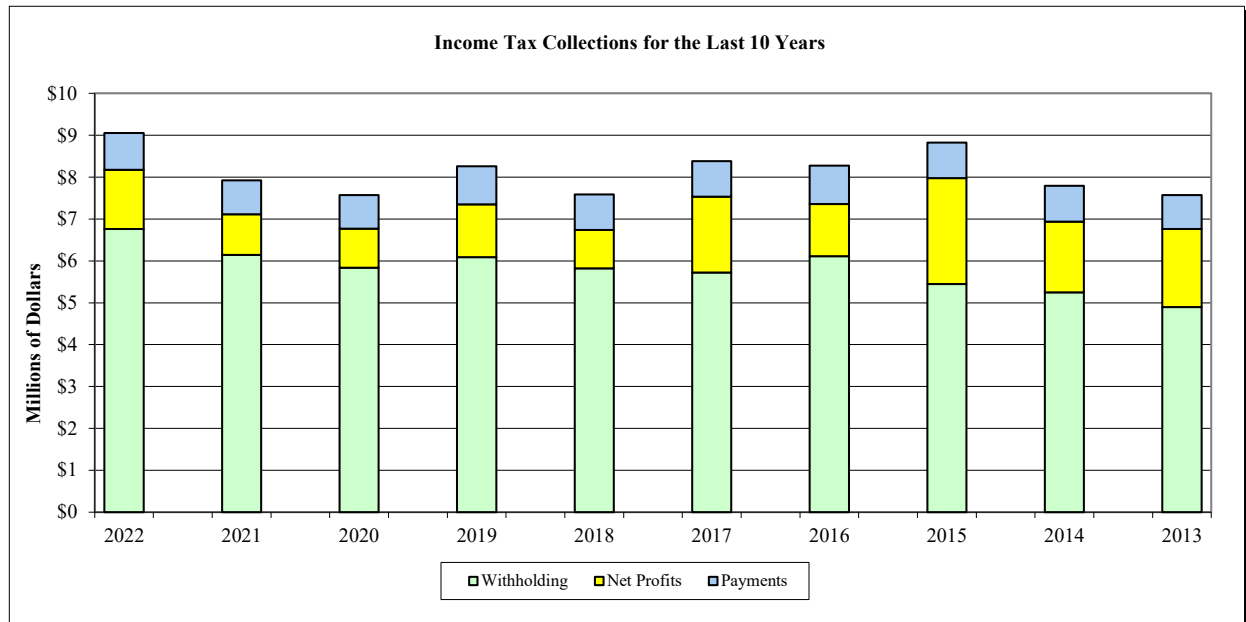
Tax Year	Tax Rate (1)	Total Tax Collected (2)	Taxes From Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes from Individual Payments	Percentage of Taxes from Individual Payments
2022	1.50%	\$9,055,803	\$6,759,281	74.64%	\$1,420,798	15.69%	\$875,724	9.67%
2021	1.50	7,927,823	6,140,423	77.45	976,645	12.32	810,755	10.23
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

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

	2022	2021	2020	2019
Electric Sold (MWH) (000)				
Residential	53,893	51,146	54,722	54,298
Commercial	31,481	28,535	29,041	29,282
Industrial	132,793	135,387	133,128	141,286
Total	218,167	215,068	216,891	224,866
Number of Customers				
Residential	5,836	5,826	5,816	5,819
Commercial	903	902	901	901
Industrial	112	113	112	111
Total	6,851	6,841	6,829	6,831

Source: City Records

2018	2017	2016	2015	2014	2013
57,729	53,000	57,572	57,404	58,765	56,788
29,641	27,935	30,907	30,546	31,189	30,044
145,542	141,185	142,506	143,035	146,636	140,649
232,912	222,120	230,985	230,985	236,590	227,481
5,813	5,817	5,828	5,831	5,794	5,777
892	891	888	879	871	871
111	110	107	103	103	102
6,816	6,818	6,823	6,813	6,768	6,750

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

	2022	2021	2020	2019
Type of Customer:				
Residential:				
Customer Charge	\$7.27000	\$7.20000	\$7.13000	\$7.06000
First 800 KWH	0.13227	0.13096	0.12966	0.12838
Next 700 KWH - per KWH	0.12622	0.12497	0.12373	0.12250
All Over 1500 KWH - per KWH	0.11818	0.11701	0.11585	0.11470
Commercial:				
Customer Charge	6.90000	6.83000	6.76000	6.69000
First 50 KWH per KW of demand - per KWH	0.16936	0.16768	0.16602	0.16438
Next 150 KWH per KW of demand - per KWH				
First 3,000 KWH per KWH	0.14736	0.14590	0.14446	0.14303
Over 3,000 KWH per KWH	0.12396	0.12273	0.12151	0.12031
For all remaining KWH per KWH	0.10929	0.10821	0.10714	0.10608
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	0.18878	0.18691	0.18506	0.18323
Next 170 KWH per KVA of demand				
2,000 KWH - per KWH	0.14223	0.14082	0.13943	0.13805
8,000 KWH - per KWH	0.12838	0.12711	0.12585	0.12460
90,000 KWH - per KWH	0.11537	0.11423	0.11310	0.11198
Over 100,000 KWH - per KWH	0.10646	0.10541	0.10437	0.10334
Over 200 KWH per KVA of demand				
First 200,000 KWH - per KWH	0.09580	0.09485	0.09391	0.09298
All remaining KWH - per KWH	0.08959	0.08870	0.08782	0.08695

Source: City Records

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

2018	2017	2016	2015	2014	2013
\$6.99000	\$6.92000	\$6.85000	\$6.78000	\$6.71000	\$5.97000
0.12711	0.12585	0.12460	0.12337	0.12215	0.06107
0.12129	0.12009	0.11890	0.11772	0.11655	0.05609
0.11356	0.11244	0.11133	0.11023	0.10914	0.04950
6.62000	6.55000	6.49000	6.43000	6.37000	5.97000
0.16275	0.16114	0.15954	0.15796	0.15640	0.09900
0.14161	0.14021	0.13882	0.13745	0.13609	0.07997
0.11912	0.11794	0.11677	0.11561	0.11447	0.05970
0.10503	0.10399	0.10296	0.10194	0.10093	0.04701
2.75000	2.75000	2.75000	2.75000	2.75000	2.75000
0.18142	0.17962	0.17784	0.17608	0.17434	0.12189
0.13668	0.13535	0.13399	0.13266	0.13135	0.08010
0.12337	0.12215	0.12094	0.11974	0.11855	0.06765
0.11087	0.10977	0.10868	0.10760	0.10653	0.05597
0.10232	0.10131	0.10031	0.09932	0.09834	0.04801
0.09206	0.09113	0.09025	0.08936	0.08848	0.03842
0.08609	0.08524	0.08440	0.08356	0.08273	0.03283

City of Dover
Tuscarawas County, Ohio
Principal Electric Customers
2022 and 2013

Customer	2022	
	MWH Sold	Percentage of Total MWH Sold
Dover Chemical Corporation	20,003	9.17 %
Kraton Chemical Corporation	15,226	6.98
Meteor Sealing Systems, LLC	11,783	5.40
Allied Machine and Engineering Corporation	10,776	4.94
Cleveland Clinic Union Hospital	10,127	4.64
Deflecto Corporation	7,467	3.42
Zimmer Patient Care Division	4,667	2.14
Inca Presswood Pallets, Ltd	4,365	2.00
Buehlers Food Market, Incorporated	3,510	1.61
Marlite, Incorporated	2,856	1.31
Totals	90,780	41.61 %
Total MWH Sold	218,167	

Customer	2013	
	MWH Sold	Percentage of Total MWH Sold
Arizona Chemical Corporation	21,734	9.55 %
Dover Chemical Corporation	19,680	8.65
Meteor Sealing Systems, LLC	10,397	4.57
Union Hospital	9,530	4.19
Allied Machine and Engineering Corporation	9,362	4.12
Deflecto Corporation	6,818	3.00
Zimmer Patient Care Division	4,841	2.13
Inca Presswood Pallets Ltd	4,524	1.99
Giant Eagle, Incorporated	3,915	1.72
Buehlers Food Market, Incorporated	3,513	1.54
Totals	94,314	41.46 %
Total MWH Sold	227,481	

Source: City Records

City of Dover
Tuscarawas County, Ohio
Computation of Direct and Overlapping Debt Attributable to Governmental Activities
December 31, 2022

	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	\$1,771,754	100.00 %	\$1,771,754
Financed Purchases	9,442	100.00	9,442
Police and Fire Pension	173,417	100.00	173,417
Total Direct Debt	1,954,613		1,954,613
Overlapping Debt:			
Payable from Property Taxes			
Dover City School District Bonds	22,756,320	68.23	15,526,637
Tuscarawas County General Obligation Bonds	386,934	12.42	48,057
Total Overlapping Debt	23,143,254		15,574,694
Total	\$25,097,867		\$17,529,307

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
	General Obligation Bonds	Loans	Financed Purchases (3)	Police and Fire Pension	Total		
2022	\$1,771,754	\$0	\$9,442	\$173,417	\$1,954,613	\$845,268,200	0.23 %
2021	1,945,849	0	11,681	183,773	2,141,303	858,656,371	0.25
2020	2,114,743	0	410	193,702	2,308,855	835,960,543	0.28
2019	1,806,538	40,688	2,795	203,223	2,053,244	751,544,800	0.27
2018	1,928,333	182,008	5,057	212,352	2,327,750	744,240,200	0.31
2017	2,045,128	319,778	7,203	221,105	2,593,214	730,826,143	0.35
2016	2,161,923	443,712	9,239	229,497	2,844,371	684,167,229	0.42
2015	2,273,717	523,024	0	237,544	3,034,285	679,827,000	0.45
2014	2,385,512	645,416	0	245,259	3,276,187	674,320,771	0.49
2013	2,497,307	759,657	0	252,657	3,509,621	666,952,486	0.53
Year	Business-Type Activities					Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	OWDA Loans	Revenue Bonds	Leases Payable	Total Debt (2)		
2022	\$3,415,554	\$4,919,295	\$0	\$12,752	\$10,302,214	2.57 %	\$791
2021	3,791,172	5,650,585	480,000	16,416	12,079,476	3.10	921
2020	4,156,789	6,358,675	960,000	0	13,784,319	3.66	1,083
2019	4,977,406	7,044,301	1,425,000	0	15,499,951	4.28	1,215
2018	5,783,023	7,708,176	2,600,000	0	18,418,949	5.15	1,443
2017	6,573,640	8,350,990	3,755,000	0	21,272,844	6.26	1,656
2016	7,344,257	8,973,411	4,900,000	0	24,062,039	7.57	1,865
2015	8,099,875	9,576,086	6,020,000	0	26,730,246	8.53	2,079
2014	6,175,492	10,159,641	7,110,000	0	26,721,320	9.60	2,071
2013	6,486,109	10,641,507	8,619,848	0	29,257,085	10.51	2,267

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

Note: The City implemented GASB 87 in 2022, resulting in a restatement to the 2021 balances.

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

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

(3) Beginning in 2021, amounts reflect financed purchases. Prior to 2021, amounts reflect capital leases.

Per Capita (1)	Primary Government		Per Capita (1)
	Total General Obligation Bonds	Percentage of Actual Taxable Value of Property	
150	\$5,187,308	0.61 %	\$398
163	5,737,021	0.67	438
181	6,271,532	0.75	493
161	6,783,944	0.90	532
182	7,711,356	1.04	604
202	8,618,768	1.18	671
221	9,506,180	1.39	737
236	10,373,592	1.53	807
254	8,561,004	1.27	663
272	8,983,416	1.35	696

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

	2022	2021	2020	2019
Overall Legal Debt Limit (10.5% of Assessed Valuation)	\$31,063,606	\$31,555,622	\$30,721,550	\$27,619,271
Net Debt Applicable to Debt Limit	1,755,600	1,927,900	2,095,000	1,825,688
Overall Legal Debt Margin (10.5% of Assessed Valuation)	<u>\$29,308,006</u>	<u>\$29,627,722</u>	<u>\$28,626,550</u>	<u>\$25,793,583</u>
Legal Debt Margin as a Percentage of Debt Limit	94.35%	93.89%	93.18%	93.39%
Unvoted Legal Debt Limit (5.5% of Assessed Valuation)	\$16,271,413	\$16,529,135	\$16,092,240	\$14,467,237
Net Debt Applicable to Debt Limit	1,755,600	1,927,900	2,095,000	1,825,688
Unvoted Legal Debt Margin (5.5% of Assessed Valuation)	<u>\$14,515,813</u>	<u>\$14,601,235</u>	<u>\$13,997,240</u>	<u>\$12,641,549</u>
Legal Debt Margin as a Percentage of Debt Limit	89.21%	88.34%	86.98%	87.38%

Legal Debt Margin Calculation for the Year Ended December 31, 2022

	Overall Margin Within 10.5%	Unvoted Margin Within 5.5%
Assessed property value	<u>\$295,843,870</u>	<u>\$295,843,870</u>
Debt Limitation (percentage of assessed property value)	<u>\$31,063,606</u>	<u>\$16,271,413</u>
Gross Indebtedness	10,235,506	10,235,506
Less: Financed Purchases	(9,442)	(9,442)
Police and Fire Pension	(173,417)	(173,417)
General Obligation Bonds - Enterprise Funds	(3,365,000)	(3,365,000)
Leases Payable	(12,752)	(12,752)
OWDA Loan Payable	<u>(4,919,295)</u>	<u>(4,919,295)</u>
Net Debt Applicable to Debt Limit	<u>1,755,600</u>	<u>1,755,600</u>
Legal Debt Margin Within Limitations	<u>\$29,308,006</u>	<u>\$14,515,813</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.

2018	2017	2016	2015	2014	2013
\$27,350,827	\$26,857,861	\$25,143,146	\$24,983,642	\$24,781,288	\$24,510,504
1,966,031	2,101,374	2,226,325	2,305,000	2,430,000	2,550,000
<u>\$25,384,796</u>	<u>\$24,756,487</u>	<u>\$22,916,821</u>	<u>\$22,678,642</u>	<u>\$22,351,288</u>	<u>\$21,960,504</u>
92.81%	92.18%	91.15%	90.77%	90.19%	89.60%
\$14,326,624	\$14,068,403	\$13,170,219	\$13,086,670	\$12,980,675	\$12,838,835
1,966,031	2,101,374	2,226,325	2,305,000	2,430,000	2,550,000
<u>\$12,360,593</u>	<u>\$11,967,029</u>	<u>\$10,943,894</u>	<u>\$10,781,670</u>	<u>\$10,550,675</u>	<u>\$10,288,835</u>
86.28%	85.06%	83.10%	82.39%	81.28%	80.14%

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)		Coverage
				Principal	Interest	
2022	\$2,481,978	\$1,541,413	\$940,565	\$480,000	\$9,792	1.92
2021	2,521,173	837,969	1,683,204	480,000	20,584	3.36
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

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

(2) Direct operating expenses do not include depreciation/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)		Coverage
				Principal	Interest	
2022	\$25,536,796	\$22,380,438	\$3,156,358	\$0	\$0	N/A
2021	25,466,251	22,240,987	3,225,264	0	0	N/A
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

(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>
2022	13,023	\$400,730,733	\$30,771	\$58,302	3.5%
2021	13,112	389,859,096	29,733	59,045	4.5
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

(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
2022 and 2013

2022	
Employer	Employees
Cleveland Clinic Union Hospital (1)	1,102
Meteor Sealing Systems, LLC	507
Allied Machine and Engineering Corporation	447
Zimmer Patient Care Division	337
Dover City School District	288
Hennis Care Center, Incorporated	228
Country Club Retirement Center	227
Park Village Health Care Center	188
Marlite, Incorporated	186
Deflecto, LLC	160
Total	3,670
Total Employment within the City	n/a

2013	
Employer	Employees
Union Hospital (1)	830
Allied Machine and Engineering Corporation	431
Zimmer Patient Care Division	375
Dover City School District	276
Meteor Sealing Systems, LLC	275
Buehlers Food Market, Incorporated	235
Hennis Care Center, Incorporated	233
Marlite, Incorporated	168
City of Dover	146
New Dawn	101
Total	3,070
Total Employment within the City	n/a

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	2022	2021	2020	2019	2018
General Government					
Mayor and Council	12.0	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	3.0	1.5	1.5	1.5	1.5
Income Tax Department	2.0	2.0	2.0	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	23.0	24.0	25.0	24.0	25.0
Fire	25.0	25.0	25.0	25.0	24.0
Safety Director	0.5	0.5	0.5	1.0	1.0
Traffic Safety	6.5	7.0	9.0	8.0	8.5
Transportation					
Service/Street M&R	12.0	9.0	12.0	13.0	15.0
Public Health Services					
Cemetery	7.5	7.0	7.5	7.5	8.0
Community Environment					
Building	1.0	1.0	1.0	1.0	1.0
Leisure Time Activities					
Parks and Recreation (1)	34.5	33.5	16.5	33.5	33.0
Basic Utility Services					
Sewer	17.0	16.0	16.0	19.5	18.0
Electric	35.0	37.0	39.5	42.0	41.0
Water	12.5	11.5	13.0	11.0	12.0
Totals	199.0	193.5	187.0	208.0	209.0

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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
3.0	1.5	1.0	1.5	1.5
2.5	2.5	2.5	2.5	3.5
2.0	2.0	2.0	2.0	2.0
1.0	1.0	1.0	1.0	1.0
25.0	23.0	23.0	23.0	23.0
22.0	19.0	19.0	19.0	18.0
0.0	1.0	1.0	1.0	0.5
8.5	11.0	10.5	8.0	6.5
13.5	12.0	11.5	13.5	15.0
8.0	8.0	7.0	7.0	7.0
1.0	1.0	1.0	1.0	1.0
34.5	36.5	34.5	32.5	32.0
18.0	16.5	16.5	18.5	19.5
40.5	42.5	43.5	41.0	42.0
13.0	11.0	11.5	12.0	13.0
<u>208.0</u>	<u>204.0</u>	<u>201.0</u>	<u>199.0</u>	<u>201.0</u>

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

Function/Program	2022	2021	2020	2019
General Government				
<i>Council and Clerk</i>				
Number of ordinances passed	73	54	47	65
Number of resolutions passed	34	26	25	16
<i>Planning Commission</i>				
Number of Planning Commission docket items	26	14	24	25
<i>Finance Department</i>				
Number of checks/vouchers issued	3,879	3,970	3,964	4,445
Amount of checks written	\$51,122,828	\$49,783,368	\$50,619,015	\$51,891,691
Interest earnings for fiscal year (cash basis)	\$229,516	\$31,074	\$208,162	\$314,309
Number of receipts issued	561	490	503	538
General fund receipts (cash basis)	\$9,495,178	\$8,516,927	\$9,368,525	\$9,453,939
General fund expenditures (cash basis)	\$10,145,343	\$9,667,974	\$8,577,113	\$9,220,170
<i>Income Tax Department</i>				
Number of business net profit forms processed	1,110	1,113	1,122	1,206
Number of individual forms processed	3,066	2,983	2,825	2,766
Amount of penalties and interest collected	\$78,274	\$74,402	\$58,079	\$93,384
<i>Civil Service</i>				
Number of police entry tests administered	1	2	0	1
Number of fire entry tests administered	1	1	1	0
Number of police promotional tests administered	0	0	0	1
Number of hires of police officers from certified lists	2	2	1	1
Number of hires of fire/medics from certified lists	0	2	0	2
Number of promotions from police certified lists	0	0	0	1
<i>Building and Zoning</i>				
Estimated value of construction	\$7,135,221	\$5,383,083	\$13,096,971	\$6,341,697
Number of permits issued (all types)	225	235	308	219
Amount of revenue generated from permits	\$14,350	\$9,941	\$12,465	\$10,600
Number of contractor licenses	138	158	176	251
Zoning Board of Appeals hearings	21	12	18	13

2018	2017	2016	2015	2014	2013
54	52	52	51	65	67
15	20	14	30	27	26
15	36	14	28	28	25
4,517	4,337	4,189	4,292	4,197	3,782
\$51,738,120	\$48,290,720	\$48,564,187	\$43,126,613	\$55,183,032	\$52,888,467
\$273,594	\$147,706	\$62,354	\$19,961	\$9,152	\$14,515
471	499	551	534	555	564
\$8,717,583	\$8,932,334	\$8,137,259	\$8,490,271	\$7,902,413	\$8,055,961
\$9,033,412	\$8,544,407	\$8,273,160	\$7,894,249	\$7,967,437	\$7,644,025
1,378	1,338	1,357	1,339	1,333	1,374
2,793	2,754	2,973	3,150	2,902	4,817
\$95,990	\$94,796	\$63,502	\$57,534	\$51,179	\$45,894
1	1	0	1	0	1
2	0	1	1	1	0
0	1	0	2	0	1
1	2	0	2	0	0
2	3	0	2	1	0
0	1	0	0	0	1
\$43,907,442	\$5,754,058	\$16,314,458	\$33,278,239	\$19,135,419	\$12,799,960
212	244	217	207	223	275
\$10,915	\$13,220	\$12,566	\$11,400	\$11,800	\$8,884
224	296	269	290	267	295
14	24	13	13	28	28
					(continued)

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

Function/Program	2022	2021	2020	2019
Security of Persons and Property				
<i>Police</i>				
Total calls for services	9,822	8,423	8,840	11,375
Number of traffic citations issued	789	525	852	1,220
Number of parking citations issued	108	58	55	153
Number of felony arrests	96	113	187	176
Number of misdemeanor arrests	366	373	405	602
Number of traffic accidents investigated	232	211	206	311
Number of injury accidents	26	19	20	42
Number of fatal accidents	0	1	0	0
Total miles driven	161,320	134,218	148,340	169,447
Total gasoline used	14,376	13,254	14,219	16,516
<i>Fire</i>				
EMS calls	1,439	1,697	1,196	1,339
Fire calls	71	49	74	52
Training hours	2,304	1,425	1,752	1,995
Leisure Time Activities				
<i>Recreation</i>				
Recreation League fees	\$21,420	\$15,085	\$6,795	\$15,055
Transportation				
Tons of asphalt	8,500	9,500	6,700	6,750
Tons of limestone	650	500	500	450
Paint striping (gallons of paint)	840	840	800	800
Street sweeping (days)	118	120	118	116
Man hours of leaf pick-up	1,628	1,444	1,478	1,290
Tons of salt	1,800	1,200	558	1,106
Water Department				
Average residential gallons of water billed monthly	3,700	3,800	4,000	3,800
Wastewater Department				
Average residential gallons of sewer billed monthly	3,400	3,500	3,600	3,600

Source: City Records

2018	2017	2016	2015	2014	2013
12,838	13,277	11,256	9,770	8,989	8,616
1,207	981	736	532	483	450
121	61	74	57	91	79
131	47	50	28	34	37
619	562	477	374	383	512
281	311	527	432	402	477
43	17	41	44	48	56
0	0	0	0	0	0
172,160	173,494	176,323	163,503	154,886	143,688
16,188	17,895	20,077	16,915	16,132	13,991
1,754	1,615	1,531	1,454	1,385	1,405
77	92	78	99	87	84
1,723	1,636	1,750	1,369	1,583	1,339
\$16,585	\$18,060	\$19,815	\$19,960	\$19,909	\$22,040
5,010	5,079	4,500	3,759	5,636	3,396
500	600	500	500	560	540
840	775	600	475	475	475
85	140	106	150	127	109
1,362	944	1,100	970	1,312	848
1,125	1,222	893	2,062	1,942	1,800
3,900	3,900	4,200	4,000	4,300	4,100
3,700	3,700	4,000	3,900	4,100	3,900

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

Function/Program	2022	2021	2020	2019
General Government				
Square Footage Occupied	1,932	1,932	1,932	1,932
Vehicles	1	1	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	14	13	11	11
Fire				
Stations	2	2	2	2
Square Footage of Building	13,900	13,900	13,900	13,900
Fire Hydrants	672	671	671	671
Vehicles	15	15	15	15
Leisure Time Activities				
Recreation				
Number of Parks	3	3	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	2,925	2,700	2,596	2,432
Storm Sewers (miles)	35	35	35	34
Utility Services				
Sanitary Sewers (miles)	75	74	74	74
Electric Lines (miles)	386	385	385	383
Water Lines (miles)	89	89	89	89

Source: City Records

2018	2017	2016	2015	2014	2013
1,932 2	1,932 2	1,932 3	1,932 3	1,932 3	1,932 2
1 6,468 11	1 6,468 11	1 6,468 12	1 6,468 10	1 6,468 9	1 6,468 9
1 6,900 647 15	1 6,900 644 15	1 6,900 640 15	1 6,900 636 15	1 6,900 636 15	1 6,900 634 14
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 2,485 34	72 2,466 34	72 2,466 34	72 2,442 34	72 2,555 34	72 2,461 34
68 382 86	68 367 86	68 367 85	67 367 85	67 377 85	67 377 85

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The City of Dover, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

