

2021 Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



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The City of Dover, Ohio

Annual Comprehensive

Financial Report

For the Year Ended December 31, 2021



DoverOhio.com

The City of Dover, Ohio

Annual Comprehensive

Financial Report

For the Year Ended December 31, 2021

DOVER

PREPARED BY

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

Nicole L. Stoldt, Auditor

Kelly Elliott, Deputy Auditor

Angie Gump, Assistant Auditor

OHIO

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The City of Dover, Ohio

Annual Comprehensive

Financial Report

For the Year Ended December 31, 2021

DOVER



INTRODUCTORY SECTION

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Tuscarawas County, Ohio
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City Of Dover

Auditor's Office

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June 23, 2022

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, 2021, 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, 2021.

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, 2021. 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; eight of our ten principal employers each had more than 200 employees, lending to the City's diversification.

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

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

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

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

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

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

Major Initiatives

For the Year

On September 17, 2012, Dover City Council passed an Ordinance to impose a three percent lodging tax for establishments offering sleeping accommodations to guests and in which there are five or more rooms, starting on January 1, 2013. Currently this tax affects three local motels. The monies are to be deposited into the general fund and will be used for the economic development and tourism in the City of Dover. Requests can be submitted by groups or organizations wanting funding for projects being completed in the City. The Dover Architectural Review Board reviews the requests and makes a recommendation to Council. As of the end of 2021, the City has awarded \$130,982 since the beginning of the program.

The City of Dover's electric generating plant is one of three its size in Ohio. The construction of the electric plant was a hard fought battle by the City's administration more than 100 years ago. The plant was completed and opened its doors in 1910. The City 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.

2021 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 \$1,400,000 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, 8 new accounts were added, 80 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 7 commercial accounts and 1 new industrial account. The Electric Field Division continued with the installation of AMI electric meters. This tool is very useful to the City of Dover to alert the City of power outages or meter problems. The City's initiative towards energy conservation continued with the installation of more LED street lights.

Department Information

2021 was a busy winter for the Street Department. The entire salting season required 1,200 tons of salt, compared to 558 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 26th and went well into the new year. Leaves were picked up using our leaf machine and two truck-mounted collection boxes. The loader and dump trucks were used to complete the removal. For the entire process, we used 1,444 man-hours to haul 169 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 \$3,870. 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-November in 2021; the majority of the sweeping was done on Sunday nights. The painting program continued in 2021 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 bidding 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 2021, 82 new signs and 37 new posts were installed.

Dover City Parks Department continues to be a great asset to the City. The department offers recreational men's, women's and co-ed leagues for softball, bocce, volleyball and basketball. Summer activities include youth basketball, football and baseball camps, tennis, golf, and swimming lessons. Summer youth baseball and softball continue to be very popular along with the pool and our disc golf course. In 2021, 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 80 reservations and the pool had 23 rentals in 2021. Memorial Hall is a rental for the City which consists of a dining hall, meeting rooms and a gym. The Parks received \$46,075 in rental, camp and league fees throughout 2021.

The parks department also is responsible for the shade tree program. In 2021, 120 trees were maintained, 43 trees were planted and 39 trees were removed. The City is proud to be a Tree City USA recipient for 41 consecutive years.

The City owns and operates three cemeteries. The department keeps busy year-round by consistently maintaining and improving properties. In 2021, the cemetery department conducted 144 interments. This year the Cemetery Department completed two projects. One was the installation of a 112 niche octagonal columbarium with colored concrete walkway, and they also installed a two-crypt private estate. 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 2021. The department received 8,423 calls, investigated 211 traffic accidents, 19 of those involving injuries and 1 fatal accident. 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 21 sworn officers, 11 Special/Reserves officers, 3 civilian dispatchers, and a K-9 Unit and also maintains 13 service vehicles. The Department provides services such as money escorts, funeral escorts, vehicle lockouts, home vacation checks, and security for annual events throughout the year.

The Dover Police Department participates in community service programs such as the National Child Safety Program for grades K-5, the Officer Phil Program, North Dover Fall Festival Trunk or Treat, and Tuscarawas County Safe Kids Coalition Teen Rodeo, K-9 demonstrations, Department tours and Senior Citizen Safety talks.

The Dover Fire Department also helped keep the community safe. They responded to 1,697 EMS calls and 49 Fire calls and completed 1,425 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. This year due to lack of staffing, they were not able to participate. 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 2021, the focus was on the distribution side. Repairs were made to the distribution building, and a new roof and new flow meters were installed at the water plant. In addition citywide, 3 water valves were replaced, repairs were made on 16 water main and water service leaks, 3 street and 50 curb boxes were repaired, and 6 new water services were installed. In order to ensure fire protection for the City, the department replaced 2 fire hydrants, 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 2021, the City of Dover Wastewater department worked on lift stations for 110 days, cleaned sewer lines on occasion, and responded to 48 sewer calls. Sewer lift station operations are checked upon daily by department employees. The Water/Wastewater laboratory was invited to partake in the Ohio Coronavirus Wastewater Monitoring Network. 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).

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

Relevant Financial Planning

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

The split of our City's income tax revenue has been addressed elsewhere in the report; however, the practice of allocating a percentage of our income tax revenue to the master capital fund continues to be a most valuable tool. In the time of financial downturn, the percentage can be lowered to allow for additional yearly revenue for operating expense, but otherwise, 40 percent of income tax revenue is used to maintain and grow our City, providing infrastructure and enhancements to serve our citizens. In 2021, only 30 percent of income tax was allocated to the master capital fund for the first eight months, then we were able to resume to 40 percent for the remaining four months, as operating funds benefited from the additional revenue.

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

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

Awards

GFOA Certificate of Achievement The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dover for its Annual Comprehensive Financial Report for the year ended December 31, 2020.

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.

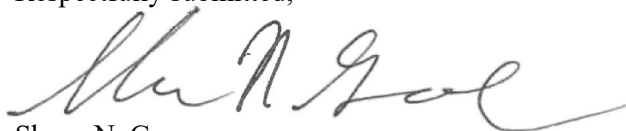
Tree City USA The City received its 41st Tree City USA Award for the year ended December 31, 2021. These prestigious awards recognize the City for its annual program of planting new trees and maintaining and removing old trees. Dover has been the second longest recipient of this award at the City level.

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
Interim 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, 2020

Christopher P. Morill

Executive Director/CEO

City of Dover
Tuscarawas County, Ohio
Principal Officials
December 31, 2021

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

*As of the report date, the Interim Mayor is Shane N. Gunnoe.

Finance Department

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

Safety Department

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

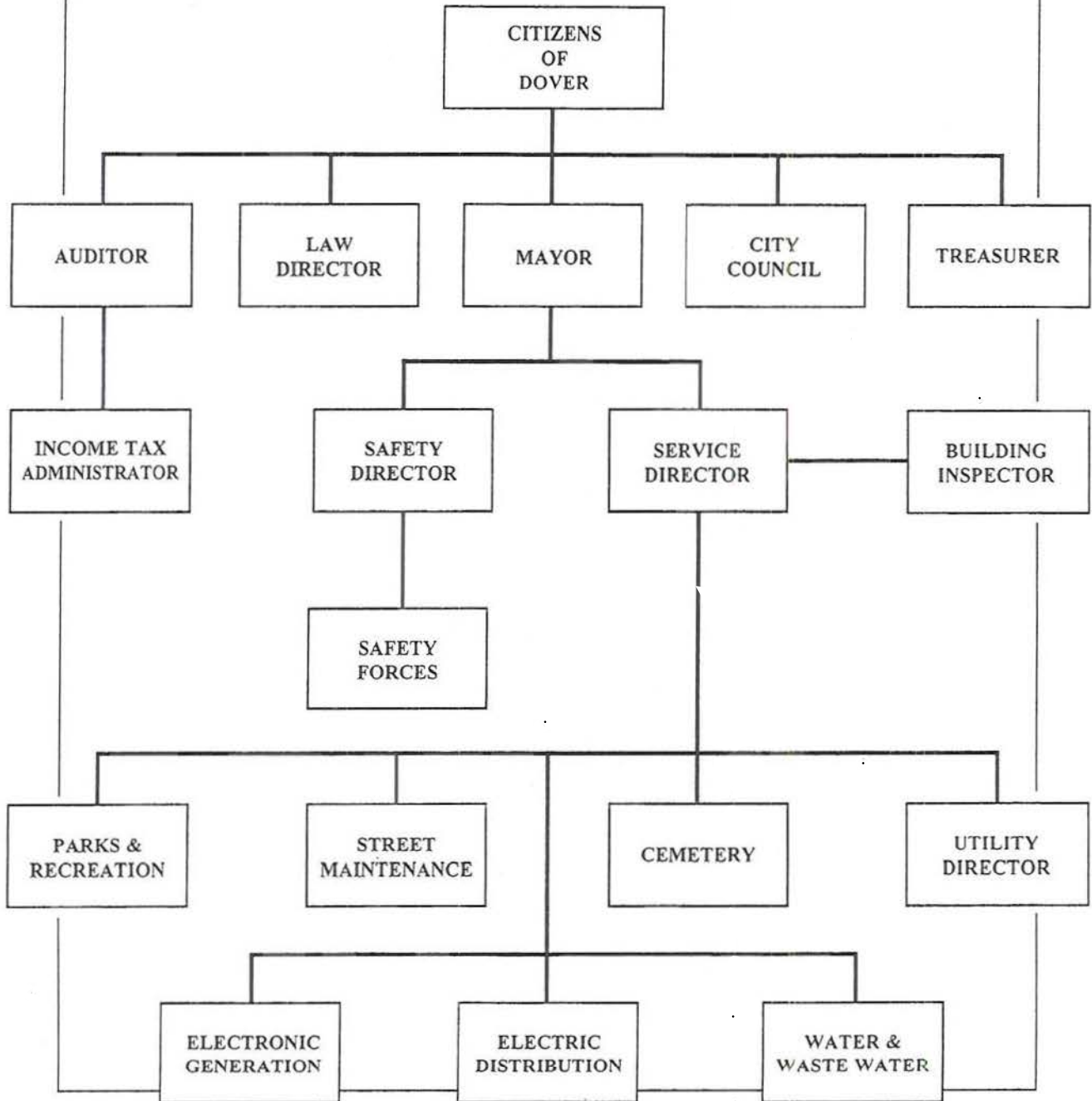
Service Department

Service Director Vacant
Cemetery Scott J. Harmon
Electric Distribution..... Charles W. Stull
Electric Plant..... Jason J. Hall
General Services Michael S. Burtscher
Parks and Recreation..... Scott A. Jerles
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, 2021



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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, 2021, 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, 2021, 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 (Government Auditing Standards)*, issued by the Comptroller General of the United States. 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 23, 2022 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 23, 2022

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City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The discussion and analysis for the City of Dover's (the City's) financial statements provides an overall review of the financial activity of the City for the twelve months ended December 31, 2021. 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 2021 are as follows:

The City's Riverfront Revitalization project continued into 2021. Additional grants were obtained through Ohio Public Works Commission to enhance the park-like atmosphere. The City has applied for various other grants to work on making an inviting gateway from the downtown area to the riverfront.

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

As State funding is being cut at many levels, the City has found it necessary to change its practice of placing 40 percent of its income tax revenue into the master capital fund. Since 2012, the City has placed 25 percent of income tax collections into the fund for projects, leaving the additional 15 percent to be used for operating expenses. In 2021, the City was able to allocate 30 percent of income tax collections to the master capital fund for the first eight months and forty percent for the last four months, which allowed for more paving and other projects to be completed.

Several departments benefited in 2021 from the master capital fund. The Parks Department installed pickleball courts, a new playground at Deis Hill in conjunction with the Kiwanis Club, and put in a new backstop fence and block wall on field 3 in expectation of the field turf project. The Police Department purchased two new cruisers and a new car for the Chief of Police, and the Fire Department upgraded their dorm rooms and purchased a Ventrac. The City also completed over \$600,000 worth of paving.

In September of 2012, the City passed an ordinance effective January 1, 2013, to enact a 3 percent lodging tax for any establishment in which 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 2021, the City of Dover has distributed \$130,982 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 2021 and how they affected the operations of the City as a whole.

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Reporting the City of Dover as a Whole

Statement of Net Position and Statement of Activities

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

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

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

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

Reporting on the Most Significant Funds of the City of Dover

Fund Financial Statements

The analysis of the City's major funds begins on page 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 2021 as compared to 2020.

Table 1
Net Position

	Governmental Activities		Business-Type Activities*		Total*	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$13,106,601	\$12,877,398	\$19,301,060	\$18,336,201	\$32,407,661	\$31,213,599
Net Pension Asset	72,046	51,866	133,800	92,207	205,846	144,073
Net OPEB Asset	296,505	0	550,654	0	847,159	0
Capital Assets, Net	23,154,144	23,008,323	42,159,838	44,300,503	65,313,982	67,308,826
<i>Total Assets</i>	<u>36,629,296</u>	<u>35,937,587</u>	<u>62,145,352</u>	<u>62,728,911</u>	<u>98,774,648</u>	<u>98,666,498</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	12,595	25,190	12,595	25,190
Pension	2,247,836	2,374,347	664,234	992,198	2,911,904	3,366,348
OPEB	1,272,424	1,508,077	271,617	680,432	1,544,041	2,188,509
<i>Total Deferred Outflows of Resources</i>	<u>3,520,260</u>	<u>3,882,424</u>	<u>948,446</u>	<u>1,697,820</u>	<u>4,468,540</u>	<u>5,580,047</u>
Liabilities						
Current Liabilities	1,481,548	1,452,509	1,950,161	2,300,035	3,431,709	3,752,544
Long-Term Liabilities						
Due Within One Year	484,716	520,303	1,843,661	1,937,393	2,328,377	2,457,696
Due in More Than One Year:						
Net Pension Liability	12,527,443	13,163,944	4,699,640	6,304,777	17,227,083	19,468,721
Net OPEB Liability	1,553,719	3,819,501	0	4,283,187	1,553,719	8,102,688
Other Amounts	3,117,237	3,521,972	8,861,844	10,443,456	11,979,081	13,965,428
<i>Total Liabilities</i>	<u>19,164,663</u>	<u>22,478,229</u>	<u>17,355,306</u>	<u>25,268,848</u>	<u>36,519,969</u>	<u>47,747,077</u>
Deferred Inflows of Resources						
Property Taxes	1,727,882	1,624,847	0	0	1,727,882	1,624,847
Pension	2,175,190	1,885,353	2,114,497	1,448,243	4,289,521	3,333,399
OPEB	1,539,849	885,177	1,699,426	654,393	3,239,275	1,539,570
<i>Total Deferred Inflows of Resources</i>	<u>5,442,921</u>	<u>4,395,377</u>	<u>3,813,923</u>	<u>2,102,636</u>	<u>9,256,678</u>	<u>6,497,816</u>
Net Position						
Net Investment in Capital Assets	21,424,999	21,074,945	32,304,492	32,905,198	53,729,491	53,980,143
Restricted for:						
Cemetery	241,305	99,728	0	0	241,305	99,728
Cemetery Care:						
Nonexpendable	794,338	784,803	0	0	794,338	784,803
Expendable	247	0	0	0	247	0
Street Maintenance and Repair	1,082,532	751,799	0	0	1,082,532	751,799
Police and Fire Pension	172,185	219,557	0	0	172,185	219,557
Revolving Loan Program	449,660	449,642	0	0	449,660	449,642
Law Enforcement and Education	47,090	46,425	0	0	47,090	46,425
Capital Projects	32,234	28,456	0	0	32,234	28,456
Unclaimed Monies	18,098	17,017	0	0	18,098	17,017
Unrestricted (Deficit)	(8,720,716)	(10,525,967)	9,620,077	4,150,049	899,361	(6,375,918)
<i>Total Net Position</i>	<u>\$15,541,972</u>	<u>\$12,946,405</u>	<u>\$41,924,569</u>	<u>\$37,055,247</u>	<u>\$57,466,541</u>	<u>\$50,001,652</u>

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

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The net pension liability (NPL) is the single largest liability reported by the City at December 31, 2021. 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 increase for 2021 due to a decrease in expenses that resulted primarily from decreases in pension and OPEB expense.

Total current and other assets increased from the prior year, primarily due to the increase in equity in pooled cash and cash equivalents for Business-type activities. This increase in cash resulted primarily from a decrease in cash payments for purchased power and increase in cash received from the sale of capital assets. Cash received from the sale of capital assets was primarily from the sale of land and certain assets at the North Intertie Substation.

Total capital assets decreased in 2021, with current year additions being lower than in the prior year and deletions higher. For governmental activities, a small increase was seen in capital assets, with additions including geographic information systems citywide mapping, riverfront project, building improvements, playground equipment, and various vehicles.

Total liabilities decreased in 2021, with decreases for both governmental activities and business-type activities being primarily due to decreases in the net pension and net OPEB liabilities. The net pension liability and net OPEB liability changes represent the City’s proportionate share of the unfunded benefits of the OPERS traditional and combined plans and the OP&F plan. As indicated previously, changes in benefits, contribution rates, and return on investments affect the balances of the net pension liability. The most significant change was related to the OPERS OPEB plan, which changed from having a net OPEB liability in the prior year to having a net OPEB asset. 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 2021 and 2020 for both governmental and business-type activities.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services and Sales	\$1,751,408	\$1,578,425	\$30,790,012	\$31,121,753	\$32,541,420	\$32,700,178
Operating Grants, Contributions and Interest	1,402,151	2,007,301	0	63,423	1,402,151	2,070,724
Capital Grants, Contributions and Interest	501,033	210,276	0	0	501,033	210,276
Total Program Revenues	3,654,592	3,796,002	30,790,012	31,185,176	34,444,604	34,981,178
General Revenues						
Property Taxes	1,879,439	1,806,057	0	0	1,879,439	1,806,057
Kilowatt per Hour Tax	763,669	1,107,632	0	0	763,669	1,107,632
Income Taxes	7,686,384	6,851,244	0	0	7,686,384	6,851,244
Grants and Entitlements	628,528	522,807	0	0	628,528	522,807
Gain on Sale of Capital Assets	0	0	793,378	28,000	793,378	28,000
Unrestricted Contributions	57,417	8,659	0	0	57,417	8,659
Investment Earnings	26,305	117,601	1,477	12,743	27,782	130,344
Miscellaneous	412,154	904,751	78,877	285,728	491,031	1,190,479
Total General Revenues	11,453,896	11,318,751	873,732	326,471	12,327,628	11,645,222
Total Revenues	15,108,488	15,114,753	31,663,744	31,511,647	46,772,232	46,626,400
Program Expenses						
General Government	1,039,147	1,777,333	0	0	1,039,147	1,777,333
Security of Persons and Property	6,195,270	6,986,821	0	0	6,195,270	6,986,821
Transportation	2,244,045	2,783,943	0	0	2,244,045	2,783,943
Public Health Services	617,330	1,034,351	0	0	617,330	1,034,351
Community Environment:						
Primary Government	149,323	383,295	0	0	149,323	383,295
Intergovernmental	0	14,930	0	0	0	14,930
Basic Utility Services	937,432	919,664	0	0	937,432	919,664
Leisure Time Activities	828,725	1,134,944	0	0	828,725	1,134,944
Interest and Fiscal Charges	69,287	65,446	0	0	69,287	65,446
Enterprise Operations:						
Sewer	0	0	2,460,150	4,540,298	2,460,150	4,540,298
Electric	0	0	23,533,312	25,705,966	23,533,312	25,705,966
Water	0	0	1,233,322	1,921,010	1,233,322	1,921,010
Total Program Expenses	12,080,559	15,100,727	27,226,784	32,167,274	39,307,343	47,268,001
Change in Net Position Before Transfers	3,027,929	14,026	4,436,960	(655,627)	7,464,889	(641,601)
Transfers	(432,362)	(400,000)	432,362	400,000	0	0
Change in Net Position	2,595,567	(385,974)	4,869,322	(255,627)	7,464,889	(641,601)
Net Position Beginning of Year	12,946,405	13,332,379	37,055,247	37,310,874	50,001,652	50,643,253
Net Position End of Year	\$15,541,972	\$12,946,405	\$41,924,569	\$37,055,247	\$57,466,541	\$50,001,652

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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 2021. Other typically prominent sources are charges for services and sales and operating grants, contributions and interest.

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 recovery from the pandemic. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: 30 percent for the first eight months and 40 percent for the last four months 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 increased from 2020 due to having more grant-funded projects than in the prior year.

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

As is typical, security of persons and property represented the largest expense of the governmental activities in 2021 and includes the police and fire departments. The decrease from the prior year was due to the decrease in pension and OPEB expenses as discussed previously. The City worked diligently to control expenses. Both of these departments are paid out of the general fund, although some of the fire salaries were paid from American Rescue Plan Act local fiscal recovery funding in 2021.

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

The Police Department is a full-time, 24 hours a day, 365 days a year department with 24 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 in 2021 decreased from 2020 due to the decrease in pension and OPEB expenses.

General government expenses decreased from 2020 mainly due to the decrease in pension and OPEB expenses. Although general government had an overall decrease, some increases were due to having the end of summer celebration in 2021 and increased legal expenses.

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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 decreased in 2021 because of the decrease in pension and OPEB expenses. Although overshadowed by the larger decreases related to pension and OPEB expenses, reopening the parks and pools and the need for summer help contributed to increases in leisure time activities expense for 2021.

The decrease in community environment expenses for 2021 was primarily related to small business and social services grants the City provided from CARES Act grant funding in the prior year.

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 2021, the electric utility generated \$25,003,915 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 .93 million gallons and a maximum daily pumpage of 3.10 million gallons in 2021. 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 1.07 million gallons per day during 2021 and served 5,906 customers. The sewer plant expansion was a major project for the City. This \$13 million expansion broke ground in 2007. The City has paid for the engineering and design through the sewer fund and funded the remainder with a loan through the Ohio Water Development Authority for the construction phase of the project. The City began to repay the 20 year loan in June of 2009. The new sewer plant was tested throughout 2009. The 3 million gallon per day Membrane Bioreactor (MBR) Plant utilizes modern technology that requires trained and vigilant operators. The plant is manned 24 hours per day 7 days per week.

The revenues and expenses for all three of these utilities are reported under the business-type activities on Table 2. The majority of the City's revenues and expenses flow through the business-type activities. The revenues are generated primarily from charges for services. Total charges for services decreased in 2021 primarily due to a decrease in the sewer fund due to a small number of new services. Net position of the business-type activities increased in 2021 primarily due to the decrease in pension and OPEB expenses.

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 2021, the general fund had a decrease in fund balance. The decrease in fund balance was due to the increase in expenditures and a decrease in revenues. The increase in expenditures was primarily due to increases in security of persons and property, leisure time activities, and general government expenditures, and the decrease in revenues was primarily due to a

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decrease in other revenue related to rebates received from the Bureau of Workers' Compensation in the previous year and a decrease in kilowatt per hour tax revenues. The increases in expenditures were mainly attributable to a portion of the police and fire salaries being paid from CARES Act grant funding in the prior year, an increase in parks and recreation costs due to reopening the parks and pools and the need for summer help in 2021, and having the end of summer celebration in 2021 and increased legal expenses. The master capital fund had an increase in fund balance as a result of the increase in revenues, partly offset by an increase in capital outlay expenditures and a decrease in other financing sources. The increase in revenues was mainly due to an increase in income taxes as a result of a better economy and people getting back to work. 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 2021, the master capital fund received 30 percent of income tax collections for the first eight months and 40 percent for the final four months, 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 2021, 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 dental claims paid in 2021. Charges for services increased in 2021 since there was need for additional City contributions to be paid into the fund. The City is consistently negotiating with all unions for plan modifications and increased employee contributions to help control plan costs.

Information about the proprietary funds starts on page 25. These funds are accounted for on an accrual basis. The sewer fund had an increase in net position due to the significant decrease in operating expenses, which was partly offset by a decrease in charges for services. The decrease in operating expenses was primarily due to the decrease in personal services resulting from a decrease in pension and OPEB expenses and due to the decrease in materials and supplies related to a decrease in Membrane Bioreactor (MBR) parts purchased in 2021. The electric fund had an increase in net position primarily due to a decrease in expenses, mainly personal services, and an increase in the gain on sale of capital assets. The decrease in personal services was due to the decrease in pension and OPEB expenses. The gain on sale of capital assets was primarily due to the sale of land and certain assets at the North Intertie Substation. The water fund also had an increase in net position mainly due to the decrease in personal services expense resulting from the decreases in pension and OPEB expenses. 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.

City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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 2021, general fund appropriations were modified by Council several times. Final budgeted revenues were less than original budgeted revenues, and final appropriations were higher than original appropriations due to revised estimates in a few expenditure categories, primarily security of persons and property. Actual revenues were higher than the final budgeted revenues due to the receipt of higher amounts in several categories of revenues, most significantly property taxes, income taxes, and intergovernmental. Actual expenditures were lower than the final appropriations, primarily due to conservative spending in general government and paying some of the fire salaries and wages from the local fiscal recovery fund.

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

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

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

Capital Assets

Capital assets for the City of Dover increased slightly from 2020 to 2021 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 2021 is provided in Note 9.

Significant additions to capital assets for governmental activities included geographic information systems citywide mapping, riverfront project, building improvements, playground equipment, and various vehicles and equipment. Some of the additions to capital assets for business-type activities included geographic information systems citywide mapping, relining sewer lines, metering, water pumps, and various vehicles.

City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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. Additions for 2021 included two capital leases for copiers.

The utility department carries the vast majority of the debt, the largest debt being that of the sewer utility. Utility debt includes revenue bonds, general obligation bonds that were issued for major upgrades to the power plant, an OWDA loan, and AMPGS payable. The debt balance for business-type activities reflected a decrease from the prior year as the City continued to make scheduled debt payments.

The City's overall legal debt margin was \$29,627,722 at December 31, 2021.

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

Current Financial Issues

With the refinancing of the water and electric revenue bonds in 2014, the City will save a significant amount of money over the life of the bonds. This has made it possible to forecast debt payments more accurately. With that foreshadowing, at the end of 2022, we will 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 truck, a line locator, pressure washers, flow meters and water meters. They also lined some of the sanitary sewer mains.

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 2021, 52 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 2021 to 30 percent for eight months and then bumped to 40 percent for the remaining four months. 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 2021. The City continues to work short of prior year's staffing levels in a few departments in an effort to control costs.

City of Dover
Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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

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

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

The plans for the future are always made keeping a careful watch on the financial condition of the City. The City has a firm commitment to its citizens and has continued to provide a high level of services in 2021. 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, 2021

	Governmental Activities	Business-Type Activities*	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$7,838,542	\$13,953,310	\$21,791,852
Materials and Supplies Inventory	153,106	1,983,811	2,136,917
Accounts Receivable	329,028	3,415,036	3,744,064
Internal Balances	371,425	(371,425)	0
Intergovernmental Receivable	777,617	0	777,617
Prepaid Items	181,562	347,372	528,934
Income Taxes Receivable	1,710,888	0	1,710,888
Property Taxes Receivable	1,744,433	0	1,744,433
Regulated Asset	0	360	360
Investment in Joint Venture	0	(27,404)	(27,404)
Net Pension Asset (See Note 14)	72,046	133,800	205,846
Net OPEB Asset (See Note 15)	296,505	550,654	847,159
Nondepreciable Capital Assets	3,914,100	1,407,637	5,321,737
Depreciable Capital Assets, Net	19,240,044	40,752,201	59,992,245
<i>Total Assets</i>	<u>36,629,296</u>	<u>62,145,352</u>	<u>98,774,648</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	0	12,595	12,595
Pension	2,247,836	664,234	2,911,904
OPEB	1,272,424	271,617	1,544,041
<i>Total Deferred Outflows of Resources</i>	<u>3,520,260</u>	<u>948,446</u>	<u>4,468,540</u>
Liabilities			
Accounts Payable	43,269	92,488	135,757
Accrued Wages	103,020	66,955	169,975
Contracts Payable	98,645	1,250,445	1,349,090
Intergovernmental Payable	147,756	119,247	267,003
Accrued Interest Payable	7,069	10,794	17,863
Vacation Benefits Payable	357,761	297,076	654,837
Customer Deposits	0	113,156	113,156
Claims Payable	106,012	0	106,012
Unearned Revenue	618,016	0	618,016
Long-Term Liabilities:			
Due Within One Year	484,716	1,843,661	2,328,377
Due in More Than One Year:			
Net Pension Liability (See Note 14)	12,527,443	4,699,640	17,227,083
Net OPEB Liability (See Note 15)	1,553,719	0	1,553,719
Other Amounts	3,117,237	8,861,844	11,979,081
<i>Total Liabilities</i>	<u>19,164,663</u>	<u>17,355,306</u>	<u>36,519,969</u>
Deferred Inflows of Resources			
Property Taxes	1,727,882	0	1,727,882
Pension	2,175,190	2,114,497	4,289,521
OPEB	1,539,849	1,699,426	3,239,275
<i>Total Deferred Inflows of Resources</i>	<u>5,442,921</u>	<u>3,813,923</u>	<u>9,256,678</u>
Net Position			
Net Investment in Capital Assets	21,424,999	32,304,492	53,729,491
Restricted for:			
Cemetery	241,305	0	241,305
Cemetery Care:			
Nonexpendable	794,338	0	794,338
Expendable	247	0	247
Street Maintenance and Repair	1,082,532	0	1,082,532
Police and Fire Pension	172,185	0	172,185
Revolving Loan Program	449,660	0	449,660
Law Enforcement and Education	47,090	0	47,090
Capital Projects	32,234	0	32,234
Unclaimed Monies	18,098	0	18,098
Unrestricted (Deficit)	(8,720,716)	9,620,077	899,361
<i>Total Net Position</i>	<u>\$15,541,972</u>	<u>\$41,924,569</u>	<u>\$57,466,541</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, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities:				
General Government	\$1,039,147	\$338	\$0	\$0
Security of Persons and Property	6,195,270	116,626	329,216	30,131
Transportation	2,244,045	0	1,068,903	0
Public Health Services	617,330	554,798	4,014	0
Community Environment	149,323	0	18	88,049
Basic Utility Services	937,432	956,931	0	0
Leisure Time Activities	828,725	122,715	0	382,853
Interest and Fiscal Charges	69,287	0	0	0
<i>Total Governmental Activities</i>	<u>12,080,559</u>	<u>1,751,408</u>	<u>1,402,151</u>	<u>501,033</u>
Business-Type Activities:				
Sewer	2,460,150	3,282,759	0	0
Electric	23,533,312	25,003,915	0	0
Water	1,233,322	2,503,338	0	0
<i>Total Business-Type Activities</i>	<u>27,226,784</u>	<u>30,790,012</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u><u>\$39,307,343</u></u>	<u><u>\$32,541,420</u></u>	<u><u>\$1,402,151</u></u>	<u><u>\$501,033</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
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
(\$1,038,809)	\$0	(\$1,038,809)
(5,719,297)	0	(5,719,297)
(1,175,142)	0	(1,175,142)
(58,518)	0	(58,518)
(61,256)	0	(61,256)
19,499	0	19,499
(323,157)	0	(323,157)
(69,287)	0	(69,287)
(8,425,967)	0	(8,425,967)
0	822,609	822,609
0	1,470,603	1,470,603
0	1,270,016	1,270,016
0	3,563,228	3,563,228
(8,425,967)	3,563,228	(4,862,739)
1,720,367	0	1,720,367
159,072	0	159,072
763,669	0	763,669
3,703,435	0	3,703,435
520,211	0	520,211
365,751	0	365,751
582,871	0	582,871
2,514,116	0	2,514,116
628,528	0	628,528
0	793,378	793,378
57,417	0	57,417
26,305	1,477	27,782
412,154	78,877	491,031
11,453,896	873,732	12,327,628
(432,362)	432,362	0
11,021,534	1,306,094	12,327,628
2,595,567	4,869,322	7,464,889
12,946,405	37,055,247	50,001,652
<u>\$15,541,972</u>	<u>\$41,924,569</u>	<u>\$57,466,541</u>

City of Dover
Tuscarawas County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	Master Capital	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,408,220	\$2,296,322	\$2,881,688	\$7,586,230
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	18,098	0	0	18,098
Materials and Supplies Inventory	28,855	0	124,251	153,106
Accounts Receivable	112,027	0	167,480	279,507
Intergovernmental Receivable	286,320	0	491,297	777,617
Prepaid Items	150,046	0	31,516	181,562
Income Taxes Receivable	826,149	548,754	335,985	1,710,888
Property Taxes Receivable	1,586,724	0	157,709	1,744,433
<i>Total Assets</i>	<u>\$5,416,439</u>	<u>\$2,845,076</u>	<u>\$4,189,926</u>	<u>\$12,451,441</u>
Liabilities				
Accounts Payable	\$28,426	\$0	\$14,843	\$43,269
Accrued Wages	83,191	0	19,829	103,020
Contracts Payable	78,562	20,083	0	98,645
Intergovernmental Payable	49,559	0	98,197	147,756
Unearned Revenue	0	0	618,016	618,016
<i>Total Liabilities</i>	<u>239,738</u>	<u>20,083</u>	<u>750,885</u>	<u>1,010,706</u>
Deferred Inflows of Resources				
Property Taxes	1,571,657	0	156,225	1,727,882
Unavailable Revenue	709,958	281,311	725,993	1,717,262
<i>Total Deferred Inflows of Resources</i>	<u>2,281,615</u>	<u>281,311</u>	<u>882,218</u>	<u>3,445,144</u>
Fund Balances				
Nonspendable	196,999	0	950,105	1,147,104
Restricted	0	227,873	1,400,228	1,628,101
Committed	0	2,315,809	206,490	2,522,299
Assigned	2,038,843	0	0	2,038,843
Unassigned	659,244	0	0	659,244
<i>Total Fund Balances</i>	<u>2,895,086</u>	<u>2,543,682</u>	<u>2,556,823</u>	<u>7,995,591</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,416,439</u>	<u>\$2,845,076</u>	<u>\$4,189,926</u>	<u>\$12,451,441</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, 2021

Total Governmental Fund Balances		\$7,995,591
 <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.		23,154,144
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	16,551	
Income Taxes	877,061	
Grants	659,680	
Charges for Services	63,902	
Other	100,068	
Total		1,717,262
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.		177,723
An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by business-type activities.		371,425
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(7,069)
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.		(357,761)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(1,945,849)	
Capital Lease	(11,681)	
Police and Fire Pension	(183,773)	
Compensated Absences	(1,460,650)	
Total		(3,601,953)
The net pension asset and net pension/OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds:		
Net Pension Asset	72,046	
Net OPEB Asset	296,505	
Deferred Outflows - Pension	2,247,836	
Deferred Outflows - OPEB	1,272,424	
Net Pension Liability	(12,527,443)	
Net OPEB Liability	(1,553,719)	
Deferred Inflows - Pension	(2,175,190)	
Deferred Inflows - OPEB	(1,539,849)	
Total		(13,907,390)
 <i>Net Position of Governmental Activities</i>		 <u><u>\$15,541,972</u></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, 2021

	General	Master Capital	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$1,721,565	\$0	\$159,193	\$1,880,758
Income Taxes	3,783,979	2,533,892	1,524,741	7,842,612
Kilowatt per Hour Tax	763,669	0	0	763,669
Intergovernmental	593,929	200,508	1,392,499	2,186,936
Interest	25,530	0	4,810	30,340
Fines, Licenses and Permits	23,461	0	665	24,126
Charges for Services	1,176,113	0	548,348	1,724,461
Contributions and Donations	67,400	213,345	0	280,745
Other	40,225	35,973	53,200	129,398
<i>Total Revenues</i>	<u>8,195,871</u>	<u>2,983,718</u>	<u>3,683,456</u>	<u>14,863,045</u>
Expenditures				
Current:				
General Government	1,677,258	0	0	1,677,258
Security of Persons and Property	4,876,465	0	1,090,503	5,966,968
Transportation	0	0	1,347,696	1,347,696
Public Health Services	7,618	0	935,293	942,911
Community Environment	131,135	0	0	131,135
Basic Utility Services	937,432	0	0	937,432
Leisure Time Activities	1,009,164	0	0	1,009,164
Capital Outlay	13,200	2,060,136	88,046	2,161,382
Debt Service:				
Principal Retirement	1,929	167,100	9,929	178,958
Interest and Fiscal Charges	714	62,292	8,116	71,122
<i>Total Expenditures</i>	<u>8,654,915</u>	<u>2,289,528</u>	<u>3,479,583</u>	<u>14,424,026</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(459,044)</u>	<u>694,190</u>	<u>203,873</u>	<u>439,019</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,196	0	0	3,196
Inception of Capital Lease	13,200	0	0	13,200
Transfers Out	(400,000)	0	0	(400,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(383,604)</u>	<u>0</u>	<u>0</u>	<u>(383,604)</u>
<i>Net Change in Fund Balances</i>	(842,648)	694,190	203,873	55,415
<i>Fund Balances Beginning of Year</i>	<u>3,737,734</u>	<u>1,849,492</u>	<u>2,352,950</u>	<u>7,940,176</u>
<i>Fund Balances End of Year</i>	<u>\$2,895,086</u>	<u>\$2,543,682</u>	<u>\$2,556,823</u>	<u>\$7,995,591</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, 2021*

Net Change in Fund Balances - Total Governmental Funds		\$55,415
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
This is the amount by which capital asset additions exceeded depreciation in the current period:		
Capital Asset Additions:		
Capital Outlay	1,431,622	
Capital Contributions	30,131	
Current Year Depreciation	<u>(1,044,487)</u>	
Total		417,266
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.		
		(271,445)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:		
Property Taxes	(1,319)	
Income Taxes	(156,228)	
Intergovernmental	118,282	
Charges for Services	2,821	
Contributions and Donations	(31,000)	
Other	<u>100,068</u>	
Total		32,624
Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		178,958
In the statement of activities, interest is accrued on outstanding notes, whereas in governmental funds, an interest expenditure is reported when due:		
Accrued Interest	41	
Amortization of Premium	<u>1,794</u>	
Total		1,835
Other financing sources in the governmental funds, such as inception of capital lease, that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.		
		(13,200)
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	272,770	
Vacation Benefits Payable	<u>12,179</u>	
Total		284,949
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	(147,515)	
Change in Internal Balance	<u>144,385</u>	
Total		(3,130)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	1,119,215	
OPEB	<u>18,262</u>	
Total		1,137,477
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:		
Pension	(878,882)	
OPEB	<u>1,653,700</u>	
Total		<u>774,818</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$2,595,567</u></u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,620,000	\$1,620,000	\$1,719,552	\$99,552
Income Taxes	4,210,399	3,610,399	3,688,324	77,925
Kilowatt per Hour Tax	729,300	750,000	763,669	13,669
Intergovernmental	500,354	513,854	581,930	68,076
Interest	145,900	150,000	24,945	(125,055)
Fines, Licenses and Permits	27,500	28,300	23,204	(5,096)
Charges for Services	1,149,000	1,181,600	1,180,352	(1,248)
Contributions and Donations	34,345	34,345	67,400	33,055
Other	36,293	39,085	42,551	3,466
<i>Total Revenues</i>	<u>8,453,091</u>	<u>7,927,583</u>	<u>8,091,927</u>	<u>164,344</u>
Expenditures				
Current:				
General Government	1,902,795	2,099,824	1,742,504	357,320
Security of Persons and Property	4,571,691	5,860,987	5,057,056	803,931
Public Health Services	8,600	8,600	7,618	982
Community Environment	142,874	142,874	132,638	10,236
Basic Utility Services	930,000	936,400	936,369	31
Leisure Time Activities	1,148,192	1,154,192	1,022,556	131,636
<i>Total Expenditures</i>	<u>8,704,152</u>	<u>10,202,877</u>	<u>8,898,741</u>	<u>1,304,136</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(251,061)</u>	<u>(2,275,294)</u>	<u>(806,814)</u>	<u>1,468,480</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,196	3,196	3,196	0
Transfers Out	0	(400,000)	(400,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,196</u>	<u>(396,804)</u>	<u>(396,804)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(247,865)	(2,672,098)	(1,203,618)	1,468,480
<i>Fund Balance Beginning of Year</i>	3,504,423	3,504,423	3,504,423	0
Prior Year Encumbrances Appropriated	64,782	64,782	64,782	0
<i>Fund Balance End of Year</i>	<u>\$3,321,340</u>	<u>\$897,107</u>	<u>\$2,365,587</u>	<u>\$1,468,480</u>

See accompanying notes to the basic financial statements

City of Dover
Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$3,410,863	\$7,645,456	\$2,783,835	\$13,840,154	\$234,214
<i>Restricted Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	0	113,156	0	113,156	0
Accounts Receivable	367,057	2,698,082	349,897	3,415,036	49,521
Regulated Asset	0	360	0	360	0
Materials and Supplies Inventory	20,664	1,664,792	298,355	1,983,811	0
Prepaid Items	63,828	249,701	33,843	347,372	0
<i>Total Current Assets</i>	<u>3,862,412</u>	<u>12,371,547</u>	<u>3,465,930</u>	<u>19,699,889</u>	<u>283,735</u>
<i>Non-Current Assets:</i>					
Investment in Joint Venture	0	(27,404)	0	(27,404)	0
Net Pension Asset	30,877	82,338	20,585	133,800	0
Net OPEB Asset	127,074	338,864	84,716	550,654	0
Land and Construction in Progress	257,256	323,061	827,320	1,407,637	0
Depreciable Capital Assets, Net	15,065,754	17,813,578	7,872,869	40,752,201	0
<i>Total Non-Current Assets</i>	<u>15,480,961</u>	<u>18,530,437</u>	<u>8,805,490</u>	<u>42,816,888</u>	<u>0</u>
<i>Total Assets</i>	<u>19,343,373</u>	<u>30,901,984</u>	<u>12,271,420</u>	<u>62,516,777</u>	<u>283,735</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	0	0	12,595	12,595	0
Pension	200,924	408,449	102,565	711,938	0
OPEB	92,143	167,216	41,788	301,147	0
<i>Total Deferred Outflows of Resources</i>	<u>293,067</u>	<u>575,665</u>	<u>156,948</u>	<u>1,025,680</u>	<u>0</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	13,414	64,204	14,870	92,488	0
Accrued Wages	14,415	42,716	9,824	66,955	0
Contracts Payable	589	1,249,267	589	1,250,445	0
Intergovernmental Payable	24,929	77,038	17,280	119,247	0
Vacation Benefits Payable	65,305	177,934	53,837	297,076	0
Compensated Absences Payable	53,674	154,390	53,947	262,011	0
Accrued Interest Payable	0	9,978	816	10,794	0
Customer Deposits Payable from Restricted Assets	0	113,156	0	113,156	0
AMPGS Payable	0	360	0	360	0
General Obligation Bonds Payable	0	370,000	0	370,000	0
Revenue Bonds Payable	0	0	480,000	480,000	0
OWDA Loans Payable	731,290	0	0	731,290	0
Claims Payable	0	0	0	0	106,012
<i>Total Current Liabilities</i>	<u>903,616</u>	<u>2,259,043</u>	<u>631,163</u>	<u>3,793,822</u>	<u>106,012</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Compensated Absences Payable	125,040	307,769	88,568	521,377	0
General Obligation Payable	0	3,421,172	0	3,421,172	0
OWDA Loans Payable	4,919,295	0	0	4,919,295	0
Net Pension Liability	1,084,532	2,892,086	723,022	4,699,640	0
<i>Total Long-Term Liabilities (net of current portion)</i>	<u>6,128,867</u>	<u>6,621,027</u>	<u>811,590</u>	<u>13,561,484</u>	<u>0</u>
<i>Total Liabilities</i>	<u>7,032,483</u>	<u>8,880,070</u>	<u>1,442,753</u>	<u>17,355,306</u>	<u>106,012</u>
Deferred Inflows of Resources					
Pension	483,404	1,343,035	335,762	2,162,201	0
OPEB	390,105	1,070,548	268,303	1,728,956	0
<i>Total Deferred Inflows of Resources</i>	<u>873,509</u>	<u>2,413,583</u>	<u>604,065</u>	<u>3,891,157</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	9,671,836	14,400,461	8,232,195	32,304,492	0
Unrestricted	2,058,612	5,783,535	2,149,355	9,991,502	177,723
<i>Total Net Position</i>	<u>\$11,730,448</u>	<u>\$20,183,996</u>	<u>\$10,381,550</u>	<u>42,295,994</u>	<u>\$177,723</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.

	(371,425)
Net position of business-type activities	\$41,924,569

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, 2021

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer	Electric	Water	Total	
Operating Revenues					
Charges for Services	\$3,282,759	\$25,003,915	\$2,503,338	\$30,790,012	\$2,411,515
Other	183	61,103	17,591	78,877	182,688
<i>Total Operating Revenues</i>	<u>3,282,942</u>	<u>25,065,018</u>	<u>2,520,929</u>	<u>30,868,889</u>	<u>2,594,203</u>
Operating Expenses					
Personal Services	658,060	1,690,629	435,281	2,783,970	0
Purchased Services	366,794	3,195,473	222,915	3,785,182	303,052
Materials and Supplies	206,799	4,094,954	179,773	4,481,526	0
Purchased Power	0	13,259,931	0	13,259,931	0
Depreciation	1,005,967	1,062,199	337,252	2,405,418	0
Claims	0	0	0	0	2,438,666
<i>Total Operating Expenses</i>	<u>2,237,620</u>	<u>23,303,186</u>	<u>1,175,221</u>	<u>26,716,027</u>	<u>2,741,718</u>
<i>Operating Income (Loss)</i>	<u>1,045,322</u>	<u>1,761,832</u>	<u>1,345,708</u>	<u>4,152,862</u>	<u>(147,515)</u>
Non-Operating Revenues (Expenses)					
Interest	0	1,233	244	1,477	0
Gain on Sale of Capital Assets	8,422	774,376	10,580	793,378	0
Loss on Investment in Joint Venture	0	(25,740)	0	(25,740)	0
Interest and Fiscal Charges	(185,492)	(122,777)	(32,363)	(340,632)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(177,070)</u>	<u>627,092</u>	<u>(21,539)</u>	<u>428,483</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	868,252	2,388,924	1,324,169	4,581,345	(147,515)
Capital Contributions	0	32,362	0	32,362	0
Transfers In	0	400,000	0	400,000	0
<i>Change in Net Position</i>	868,252	2,821,286	1,324,169	5,013,707	(147,515)
<i>Net Position Beginning of Year</i>	<u>10,862,196</u>	<u>17,362,710</u>	<u>9,057,381</u>		<u>325,238</u>
<i>Net Position End of Year</i>	<u>\$11,730,448</u>	<u>\$20,183,996</u>	<u>\$10,381,550</u>		<u>\$177,723</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. (144,385)

Change in net position of business-type activities \$4,869,322

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, 2021

	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	\$3,294,267	\$25,302,568	\$2,532,666	\$31,129,501	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	2,411,515
Other Cash Receipts	183	65,444	17,591	83,218	133,167
Electric Deposits Received	0	23,292	0	23,292	0
Cash Payments to Employees for Services	(1,620,549)	(4,319,618)	(1,172,597)	(7,112,764)	0
Cash Payments for Purchased Power	0	(13,390,513)	0	(13,390,513)	0
Cash Payments for Goods and Services	(575,586)	(7,445,487)	(439,192)	(8,460,265)	(303,052)
Electric Deposits Returned	0	(21,069)	0	(21,069)	0
Cash Payments for Claims	0	0	0	0	(2,447,624)
Other Cash Payments	0	(1,300)	0	(1,300)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,098,315</u>	<u>213,317</u>	<u>938,468</u>	<u>2,250,100</u>	<u>(205,994)</u>
Cash Flows from Noncapital Financing Activities					
Transfers In	0	400,000	0	400,000	0
Cash Flows from Capital and Related Financing Activities					
Principal Paid on Loans	(708,090)	0	0	(708,090)	0
Interest Paid on Loans	(185,492)	0	0	(185,492)	0
Principal Paid on Bonds	0	(360,000)	(480,000)	(840,000)	0
Interest Paid on Bonds	0	(129,181)	(20,584)	(149,765)	0
Sale of Capital Assets	8,422	1,013,822	1,080	1,023,324	0
Payments for Capital Acquisitions	(118,795)	(208,079)	(139,927)	(466,801)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(1,003,955)</u>	<u>316,562</u>	<u>(639,431)</u>	<u>(1,326,824)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	1,233	244	1,477	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>94,360</u>	<u>931,112</u>	<u>299,281</u>	<u>1,324,753</u>	<u>(205,994)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,316,503</u>	<u>6,827,500</u>	<u>2,484,554</u>	<u>12,628,557</u>	<u>440,208</u>
<i>Cash and Cash Equivalents End 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>

(continued)

City of Dover
Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2021

	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)	\$1,045,322	\$1,761,832	\$1,345,708	\$4,152,862	(\$147,515)
Adjustments:					
Depreciation	1,005,967	1,062,199	337,252	2,405,418	0
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	11,508	301,694	29,328	342,530	(49,521)
Regulated Asset	0	900	0	900	0
Materials and Supplies Inventory	(7,424)	(161,458)	(5,176)	(174,058)	0
Prepaid Items	510	18,208	1,679	20,397	0
Net Pension Asset	(3,648)	(9,726)	(2,432)	(15,806)	0
Deferred Outflows - Pension	227,055	554,127	137,055	918,237	0
Deferred Outflows - OPEB	133,618	309,187	77,160	519,965	0
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	6,798	(22,517)	(32,332)	(48,051)	0
Accrued Wages	(37,885)	(110,488)	(29,251)	(177,624)	0
Contracts Payable	0	(113,593)	0	(113,593)	0
Intergovernmental Payable	872	(238)	(800)	(166)	0
Vacation Benefits Payable	(7,457)	(1,449)	2,310	(6,596)	0
Compensated Absences Payable	(37,166)	(48,490)	(35,081)	(120,737)	0
Customer Deposits	0	2,223	0	2,223	0
AMPGS Payable	0	(900)	0	(900)	0
Net Pension Liability	(5,810)	(15,495)	(3,872)	(25,177)	0
Net OPEB Liability	(614,120)	(1,637,652)	(409,414)	(2,661,186)	0
Claims Payable	0	0	0	0	(8,958)
Deferred Inflows - Pension	(340,277)	(925,121)	(264,368)	(1,529,766)	0
Deferred Inflows - OPEB	(279,548)	(749,926)	(209,298)	(1,238,772)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$1,098,315</u>	<u>\$213,317</u>	<u>\$938,468</u>	<u>\$2,250,100</u>	<u>(\$205,994)</u>

Noncash Capital Financing Activities:

During 2021, equipment with a book value of \$32,362 was transferred from governmental activities to the electric enterprise fund. This amount is included in capital contributions.

During 2021, the capital asset acquisitions included trade-in values from disposed capital assets of \$57,000 for the electric fund and \$9,500 for the water fund.

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

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, 2021

	Private-Purpose Trust
Assets	
Equity in Pooled Cash and Cash Equivalents	\$36,417
Net Position	
Restricted for Individuals	\$9,585
Restricted for Individuals:	
Nonexpendable	26,830
Expendable	2
<i>Total Net Position</i>	\$36,417

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, 2021

	Private-Purpose Trust
Additions	
Gifts and Contributions	\$26,830
Interest	11
	26,841
<i>Total Additions</i>	26,841
Deductions	0
<i>Change in Net Position</i>	26,841
<i>Net Position Beginning of Year</i>	9,576
<i>Net Position End of Year</i>	\$36,417

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, 2021

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, 2021

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

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

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

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

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

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

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

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

Measurement Focus

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

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

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

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

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

Basis of Accounting

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

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

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

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

Unearned Revenue Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because the amounts have not yet been earned. The City recognizes unearned revenue for prepaid burial expenses 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 a deferred charge on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net 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, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City unavailable revenue includes delinquent property taxes, income taxes, intergovernmental grants, charges for services, and other. 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 2021, the City invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB) Statement No. 79, *Certain External Investment Pools and Pool Participants*. The City measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$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.

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. Interest revenue credited to the general fund during 2021 amounted to \$25,530, which includes \$21,992 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, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

Restricted Assets

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

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

Capital Assets

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

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

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	50 years	50 years
Improvements other than Buildings	20 years	20 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

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

Interfund Balances

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

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

Compensated Absences

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

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

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Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB 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, and capital leases are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

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

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

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by City Council. In the general fund, assigned amounts represent intended uses established by City Council or a City official delegated that authority by City Charter or ordinance, or by State statute. State statute authorizes the City Auditor to assign fund balance for purchases on order, provided such amounts have been lawfully appropriated. City Council assigned fund balance for law enforcement, for police and fire uniforms and equipment, and to cover a gap between estimated revenue and appropriations in the 2022 appropriated budget.

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

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

Net Position

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

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

Operating Revenues and Expenses

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

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Premiums

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

Interfund Activity

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

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

Deferred Charge on Refunding

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

Estimates

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

Regulated Asset

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

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Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. There was no budget adopted for the nonmajor law enforcement block grant special revenue fund in 2021 as there was no budgetary activity for 2021. 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 2021, the City implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The City is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the City's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Budgetary Basis of Accounting

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

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

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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).

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	(\$842,648)
Net Adjustment for Revenue Accruals	(105,518)
Beginning Unrecorded Cash	4,485
Ending Unrecorded Cash	(2,911)
Net Adjustment for Expenditure Accruals	(200,885)
Encumbrances	(56,141)
Budget Basis	<u><u>(\$1,203,618)</u></u>

Note 5 – Deposits and Investments

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

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

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

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

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

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

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

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

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

Investments

As of December 31, 2021, the City had investments in STAR Ohio in the amount of \$13,825,127 with an average maturity of 51.3 days. The City measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio.

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

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

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

Note 6 – Receivables

Receivables at December 31, 2021, 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	\$329,028	\$0	\$329,028
Business-Type Activities	3,667,931	252,895	3,415,036

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the City. Property tax revenue received during 2021 for real and public utility property taxes represents collections of the 2020 taxes.

2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all City operations for the year ended December 31, 2021, was \$7.00 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

Real Property	\$298,066,330
Public Utility Property	2,463,400
Total	\$300,529,730

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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, 2021, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources – property taxes. On an accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Income Taxes

For 2021, the City levied a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency or business activities within the City. The City allows a credit of 100 percent for the income tax paid to another municipality, not to exceed one and a half percent of taxable income, to a maximum of the total amount assessed.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: Thirty percent for the first eight months and forty percent for the last four months 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:

	Amount
Governmental Activities	
Gasoline Tax	\$412,790
Local Government	226,432
Motor Vehicle Tax	63,525
Homestead and Rollback	61,447
Recycling Grant	7,464
Compost Grant	5,310
Municipal Court Fines and Fees	649
<i>Total Governmental Activities</i>	\$777,617

Note 7 – Tax Abatements

As of December 31, 2021, 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

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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 2021 taxes abated under enterprise zone tax exemptions amounted to \$15,896.

Note 8 – Internal Activity

Interfund Transfers

During 2021, the City transferred \$400,000 of the kilowatt per hour tax from the general fund to the electric enterprise fund as allowed by State statute.

Internal Balances – Change in Proportionate Share

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

Balances related to the internal proportionate share for pension and OPEB at December 31, 2021, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	\$0	\$47,870	\$0	\$29,463
Business-Type Activities:				
Sewer	47,704	0	29,463	0
Electric	166	0	67	0
Water	0	0	0	67
Total Business-Type Activities	47,870	0	29,530	67
Total	\$47,870	\$47,870	\$29,530	\$29,530

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Note 9 – Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/20	Additions	Deductions	Transfers	Balance 12/31/21
Governmental Activities					
Capital Assets, not being Depreciated:					
Land	\$2,465,835	\$2,079	\$0	\$0	\$2,467,914
Construction in Progress	1,351,852	384,427	(290,093)	0	1,446,186
Total Capital Assets, not being Depreciated	<u>3,817,687</u>	<u>386,506</u>	<u>(290,093)</u>	<u>0</u>	<u>3,914,100</u>
Capital Assets, being Depreciated:					
Buildings	5,718,935	164,113	(98,026)	0	5,785,022
Improvements Other Than Buildings	2,625,630	357,787	0	0	2,983,417
Equipment and Machinery	2,919,450	535,664	(282,224)	(74,296)	3,098,594
Furniture and Fixtures	11,455	0	0	0	11,455
Vehicles	4,302,173	296,760	(196,292)	0	4,402,641
Infrastructure	25,101,461	11,016	0	0	25,112,477
Total Capital Assets, being Depreciated	<u>40,679,104</u>	<u>1,365,340</u>	<u>(576,542)</u>	<u>(74,296)</u>	<u>41,393,606</u>
Less Accumulated Depreciation:					
Buildings	(1,532,326)	(112,337)	1,032	0	(1,643,631)
Improvements Other Than Buildings	(1,542,215)	(109,551)	0	0	(1,651,766)
Equipment and Machinery	(1,719,816)	(132,589)	222,803	41,934	(1,587,668)
Furniture and Fixtures	(11,455)	0	0	0	(11,455)
Vehicles	(3,472,115)	(194,417)	113,624	0	(3,552,908)
Infrastructure	(13,210,541)	(495,593)	0	0	(13,706,134)
Total Accumulated Depreciation	<u>(21,488,468)</u>	<u>(1,044,487)*</u>	<u>337,459</u>	<u>41,934</u>	<u>(22,153,562)</u>
Total Capital Assets, being Depreciated, Net	<u>19,190,636</u>	<u>320,853</u>	<u>(239,083)</u>	<u>(32,362)</u>	<u>19,240,044</u>
Governmental Activities Capital Assets, Net	<u>\$23,008,323</u>	<u>\$707,359</u>	<u>(\$529,176)</u>	<u>(\$32,362)</u>	<u>\$23,154,144</u>

During 2021, the City received a portion of equipment costs from another government, valued at \$30,131. The City has recorded this as a capital contribution in governmental activities.

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

General Government	\$25,823
Security of Persons and Property	193,509
Transportation	634,694
Public Health Services	22,833
Leisure Time Activities	167,628
Total Governmental Depreciation Expense	<u>\$1,044,487</u>

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	Balance 12/31/20	Additions	Deductions	Transfers	Balance 12/31/21
Business-Type Activities					
Capital Assets, not being Depreciated:					
Land	\$1,197,605	\$0	(\$16,989)	\$0	\$1,180,616
Construction in Progress	894,519	119,086	(786,584)	0	227,021
Total Capital Assets, not being Depreciated	<u>2,092,124</u>	<u>119,086</u>	<u>(803,573)</u>	<u>0</u>	<u>1,407,637</u>
Capital Assets, being Depreciated:					
Buildings	30,363,297	39,095	(1,559,600)	0	28,842,792
Improvements Other Than Buildings	3,623,377	9,145	0	0	3,632,522
Equipment and Machinery	27,744,935	840,117	(8,000)	74,296	28,651,348
Furniture and Fixtures	95,013	0	0	0	95,013
Vehicles	2,538,460	127,354	(201,533)	0	2,464,281
Infrastructure	37,056,730	180,624	0	0	37,237,354
Total Capital Assets, being Depreciated	<u>101,421,812</u>	<u>1,196,335</u>	<u>(1,769,133)</u>	<u>74,296</u>	<u>100,923,310</u>
Less Accumulated Depreciation:					
Buildings	(13,492,502)	(623,288)	1,300,988	0	(12,814,802)
Improvements Other Than Buildings	(2,494,659)	(117,293)	0	0	(2,611,952)
Equipment and Machinery	(20,845,002)	(914,869)	8,000	(41,934)	(21,793,805)
Furniture and Fixtures	(78,362)	(1,752)	0	0	(80,114)
Vehicles	(2,258,318)	(98,688)	180,688	0	(2,176,318)
Infrastructure	(20,044,590)	(649,528)	0	0	(20,694,118)
Total Accumulated Depreciation	<u>(59,213,433)</u>	<u>(2,405,418)</u>	<u>1,489,676</u>	<u>(41,934)</u>	<u>(60,171,109)</u>
Total Capital Assets, being Depreciated, Net	<u>42,208,379</u>	<u>(1,209,083)</u>	<u>(279,457)</u>	<u>32,362</u>	<u>40,752,201</u>
Business-Type Activities Capital Assets, Net	<u>\$44,300,503</u>	<u>(\$1,089,997)</u>	<u>(\$1,083,030)</u>	<u>\$32,362</u>	<u>\$42,159,838</u>

Note 10 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2021, the City contracted with the Factory Mutual for boiler and machinery insurance. EMC covers the general liability and property insurance. Auto Owners covers electronic data processing, while police and professional liability are protected by Hudson Insurance Group with a \$1,000,000 limit and a \$10,000 deductible. An umbrella policy with Merchants Mutual covers a \$5,000,000 excess law enforcement liability. The City has a cyber insurance policy with Travelers Insurance.

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

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

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

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

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employee and an aggregate of \$2,893,874 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 \$106,012 reported in the fund at December 31, 2021, 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 2020 and 2021 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$241,869	1,660,472	1,787,371	\$114,970
2021	114,970	2,438,666	2,447,624	106,012

Note 11 – Capital Leases

In 2016, the City entered into a lease for a copier. In 2021, the City entered into two additional leases for copiers. These leases meet the criteria of capital leases. The assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into, except one of the 2021 copiers, which was less than the capitalization threshold. The 2016 copier capital lease was fully repaid during 2021 and is therefore excluded from the following disclosure.

The asset acquired through the capital lease is as follows:

	Governmental Activities
Machinery and Equipment	\$10,100
Less: Accumulated Depreciation	(295)
Current Book Value	\$9,805

Such agreements provide for minimum, annual lease payments as follows:

	Governmental Activities
2022	\$3,074
2023	3,075
2024	3,075
2025	3,074
2026	1,613
Total Minimum Lease Payments	13,911
Less: Amount Representing Interest	(2,230)
Present Value of Minimum Lease Payments	\$11,681

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Note 12 – Long-Term Debt

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities			
Various Purpose General Obligation Bonds - 2011	2.0-3.625 %	\$2,670,000	December 1, 2031
<i>From Direct Placement/Direct Borrowing:</i>			
USDA Fire Truck Acquisition General Obligation Bond - 2020	2.25	430,000	September 1, 2030
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

A schedule of changes in bonds and other long-term obligations of the City during 2021 follows:

	Amount Outstanding 12/31/20	Additions	Deletions	Amount Outstanding 12/31/21	Amounts Due in One Year
Governmental Activities					
<u>General Obligation Bonds:</u>					
Various Purpose General Obligation Bonds	\$1,665,000	\$0	\$125,000	\$1,540,000	\$130,000
Premium on Various Purpose Bonds	19,743	0	1,794	17,949	0
<i>From Direct Placement:</i>					
USDA Fire Truck Acquisition Bond	430,000	0	42,100	387,900	42,300
Total General Obligation Bonds	2,114,743	0	168,894	1,945,849	172,300
<u>Other Long-Term Liabilities:</u>					
Capital Leases	410	13,200	1,929	11,681	2,239
Compensated Absences	1,733,420	70,094	342,864	1,460,650	299,821
<i>From Direct Borrowing:</i>					
Police and Fire Pension	193,702	0	9,929	183,773	10,356
Total Other Long-Term Liabilities	1,927,532	83,294	354,722	1,656,104	312,416
<u>Net Pension Liability:</u>					
OPERS	3,546,437	0	1,015,861	2,530,576	0
OP&F	9,617,507	379,360	0	9,996,867	0
Total Net Pension Liability	13,163,944	379,360	1,015,861	12,527,443	0
<u>Net OPEB Liability:</u>					
OPERS	2,409,293	0	2,409,293	0	0
OP&F	1,410,208	143,511	0	1,553,719	0
Total Net OPEB Liability	3,819,501	143,511	2,409,293	1,553,719	0
Total Governmental Activities	\$21,025,720	\$606,165	\$3,948,770	\$17,683,115	\$484,716

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	Amount Outstanding 12/31/20	Additions	Deletions	Amount Outstanding 12/31/21	Amounts Due in One Year
Business-Type Activities					
<u>Revenue Bonds from Direct Placement:</u>					
Waterworks System Refunding 2014	\$750,000	\$0	\$375,000	\$375,000	\$375,000
Waterworks Land Purchase Bonds	210,000	0	105,000	105,000	105,000
Total Revenue Bonds	<u>960,000</u>	<u>0</u>	<u>480,000</u>	<u>480,000</u>	<u>480,000</u>
<u>General Obligation Bonds:</u>					
Various Purpose General Obligation Bonds	4,095,000	0	360,000	3,735,000	370,000
Premium on Various Purpose Bonds	61,789	0	5,617	56,172	0
Total General Obligation Bonds	<u>4,156,789</u>	<u>0</u>	<u>365,617</u>	<u>3,791,172</u>	<u>370,000</u>
<u>Other Long-Term Obligations:</u>					
Compensated Absences	904,125	267,306	388,043	783,388	262,011
<i>From Direct Borrowing:</i>					
OWDA Loan Payable	6,358,675	0	708,090	5,650,585	731,290
AMPGS Payable	1,260	400	1,300	360	360
Total Other Long-Term Obligations	<u>7,264,060</u>	<u>267,706</u>	<u>1,097,433</u>	<u>6,434,333</u>	<u>993,661</u>
<u>Net Pension Liability - OPERS:</u>					
Sewer	1,379,170	0	294,638	1,084,532	0
Electric	3,940,486	0	1,048,400	2,892,086	0
Water	985,121	0	262,099	723,022	0
Total Net Pension Liability - OPERS	<u>6,304,777</u>	<u>0</u>	<u>1,605,137</u>	<u>4,699,640</u>	<u>0</u>
<u>Net OPEB Liability - OPERS:</u>					
Sewer	936,947	0	936,947	0	0
Electric	2,676,992	0	2,676,992	0	0
Water	669,248	0	669,248	0	0
Total Net OPEB Liability - OPERS	<u>4,283,187</u>	<u>0</u>	<u>4,283,187</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>\$22,968,813</u>	<u>\$267,706</u>	<u>\$7,831,374</u>	<u>\$15,405,145</u>	<u>\$1,843,661</u>

On September 21, 2020, the City issued a general obligation bond through direct placement through the United States Department of Agriculture (USDA) for the purchase of a fire truck. The ten year bond was issued in the amount of \$430,000 with an interest rate of 2.25 percent. The bond will mature in 2030. At December 31, 2021, \$227,873 of the proceeds were unspent.

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

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

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

The City has pledged future water revenues to repay the Waterworks System Refunding and Waterworks Land Purchase Bonds. The bonds are payable solely from net revenues and are payable through 2022. Net revenues include operating revenues, transfers, and interest income received by the water utility less all operating expenses other than depreciation expense. Annual principal and interest payments on the loans are expected to require less than 30 percent of net revenues and less than 20 percent of total revenues. The total principal and interest remaining to be paid on the bonds is \$489,792. Principal and interest paid for the current year were \$500,584, net revenues were \$1,683,204 and total revenues were \$2,521,173.

The City's outstanding revenue bonds from direct placement related to business-type activities of \$480,000 contain a provision that upon the occurrence and during the continuation of an event of default, the Trustee may declare, with the consent of the holders of not less than 25 percent in aggregate principal amount of the bonds outstanding, the principal of all the bonds outstanding and the interest accrued thereon to be due and payable immediately, subject to certain conditions.

The City's outstanding OWDA loan from direct borrowings of \$5,650,585 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, 2021, the City's overall legal debt margin (the ability to issue additional amounts of general obligation bonded debt) was \$29,627,722, and the unvoted legal debt margin was \$14,601,235. Principal and interest requirements to retire the City's long-term obligations outstanding at December 31, 2021, are as follows:

Year Ending December 31	Governmental Activities					
	Various Purpose General Obligation Bonds		<i>From Direct Placement/Direct Borrowing</i>			
			USDA Fire Truck Acquisition General Obligation Bond		Police and Fire Pension	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$130,000	\$49,919	\$42,300	\$8,728	\$10,356	\$7,689
2023	135,000	46,344	42,500	7,776	10,801	7,244
2024	140,000	42,462	42,700	6,820	11,265	6,780
2025	145,000	38,263	42,900	5,859	11,749	6,296
2026	150,000	33,913	43,100	4,894	12,254	5,791
2027-2031	840,000	90,812	174,400	9,833	69,628	20,597
2032-2035	0	0	0	0	57,720	4,934
Total	<u>\$1,540,000</u>	<u>\$301,713</u>	<u>\$387,900</u>	<u>\$43,910</u>	<u>\$183,773</u>	<u>\$59,331</u>

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Year Ending December 31	Business-Type Activities					
	<i>From Direct Placement/Direct Borrowing</i>					
	Waterworks System Revenue and Land Purchase Bonds		OWDA Loan		Municipal Electric System General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$480,000	\$9,792	\$731,290	\$164,077	\$370,000	\$119,731
2023	0	0	755,250	141,960	380,000	109,556
2024	0	0	779,995	119,119	395,000	98,632
2025	0	0	805,551	95,529	410,000	86,781
2026	0	0	831,944	71,165	425,000	74,482
2027-2031	0	0	1,746,555	66,024	1,755,000	189,900
Total	\$480,000	\$9,792	\$5,650,585	\$657,874	\$3,735,000	\$679,082

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 \$44,743 and interest expense incurred on AMP's line-of-credit of \$97,437, resulting in a net impaired cost estimate at December 31, 2021, of \$360. The City does have a potential PHFU liability of \$1,078,624 resulting in a net total potential liability of \$1,078,984, 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.

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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, 2021.

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 employee – 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) represents 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) calculation is 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

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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.

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* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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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

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 initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a 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), 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.

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

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

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2021 Actual Contribution Rates	
Employer:	
Pension **	14.0 %
Postemployment Health Care Benefits **	0.0
Total Employer	14.0 %
 Employee	 10.0 %

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

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

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

For 2021, the City’s contractually required contribution was \$959,007 for the traditional plan, \$47,939 for the combined plan, and \$3,499 for the member-directed plan. Of these amounts, \$85,883 is reported as an intergovernmental payable for the traditional plan, \$4,295 for the combined plan, and \$311 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 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 5 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 previously for additional information, including requirements for Deferred Retirement Option Plan provisions and reduced and unreduced benefits).

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for 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, 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:

	Police	Firefighters
2021 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 2021 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Postemployment Health Care Benefits	0.50	0.50
	19.50 %	24.00 %
Total Employer		
	12.25 %	12.25 %
Employee		

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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 \$766,785 for 2021. Of this amount, \$73,141 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, 2021, the specific liability of the City was \$183,773 payable in semi-annual payments through the year 2035.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020, 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, 2020, and was determined by rolling forward the total pension liability as of January 1, 2020, to December 31, 2020. 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 <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>OP&F</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.048827%	0.071310%	0.1466442%	
Prior Measurement Date	<u>0.049840%</u>	<u>0.069092%</u>	<u>0.1427664%</u>	
Change in Proportionate Share	<u><u>-0.001013%</u></u>	<u><u>0.002218%</u></u>	<u><u>0.0038778%</u></u>	
Proportionate Share of the:				
Net Pension Liability	\$7,230,216	\$0	\$9,996,867	\$17,227,083
Net Pension Asset	\$0	\$205,846	\$0	\$205,846
Pension Expense	(\$56,986)	\$4,181	\$933,691	\$880,886

2021 pension expense for the member-directed defined contribution plan was \$3,499. The aggregate pension expense for all pension plans was \$884,385 for 2021.

At December 31, 2021, 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 <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>OP&F</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$417,903	\$417,903
Changes of assumptions	0	12,855	167,652	180,507
Changes in proportion and differences between City contributions and proportionate share of contributions	0	1,791	537,972	539,763
City contributions subsequent to the measurement date	<u>959,007</u>	<u>47,939</u>	<u>766,785</u>	<u>1,773,731</u>
Total Deferred Outflows of Resources	<u><u>\$959,007</u></u>	<u><u>\$62,585</u></u>	<u><u>\$1,890,312</u></u>	<u><u>\$2,911,904</u></u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$302,446	\$38,835	\$389,448	\$730,729
Net difference between projected and actual earnings on pension plan investments	2,818,127	30,612	484,914	3,333,653
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>162,586</u>	<u>4,986</u>	<u>57,567</u>	<u>225,139</u>
Total Deferred Inflows of Resources	<u><u>\$3,283,159</u></u>	<u><u>\$74,433</u></u>	<u><u>\$931,929</u></u>	<u><u>\$4,289,521</u></u>

\$1,773,731 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 2022. 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 <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>OP&F</u>	<u>Total</u>
Year Ending December 31:				
2022	(\$1,305,278)	(\$15,135)	\$101,138	(\$1,219,275)
2023	(444,767)	(9,756)	362,014	(92,509)
2024	(1,148,764)	(16,818)	(330,616)	(1,496,198)
2025	(384,350)	(8,035)	15,653	(376,732)
2026	0	(3,672)	43,409	39,737
Thereafter	<u>0</u>	<u>(6,371)</u>	<u>0</u>	<u>(6,371)</u>
Total	<u><u>(\$3,283,159)</u></u>	<u><u>(\$59,787)</u></u>	<u><u>\$191,598</u></u>	<u><u>(\$3,151,348)</u></u>

Actuarial Assumptions – OPERS

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

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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, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 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 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple	.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

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple, to .5 percent simple through 2021 then 2.15 percent simple.

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, 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 (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	100.00 %	5.43 %

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

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$13,791,674	\$7,230,216	\$1,774,373
OPERS Combined Plan	(143,333)	(205,846)	(252,437)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – OP&F

OP&F's total pension liability as of December 31, 2020, is based on the results of an actuarial valuation date of January 1, 2020, 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

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are as follows: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2020, are presented as follows:

Valuation Date	January 1, 2020, with actuarial liabilities rolled forward to December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Cost of Living Adjustments	2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

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

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 average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2020, 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 %
Domestic Equity	21.00	4.10
Non-US Equity	14.00	4.80
Private Markets	8.00	6.40
Core Fixed Income *	23.00	0.90
High Yield Fixed Income	7.00	3.00
Private Credit	5.00	4.50
U.S. Inflation Linked Bonds *	17.00	0.70
Midstream Energy Infrastructure	5.00	5.60
Real Assets	8.00	5.80
Gold	5.00	1.90
Private Real Estate	12.00	5.30
Total	125.00 %	

Note: Assumptions are geometric.

* levered 2.5x

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

Sensitivity of the City's Proportionate Share of the Net Pension Liability (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 City's proportionate share of the net pension liability (asset) calculated using the discount rate of 8.00 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 (7.00 percent), or one percentage point higher (9.00 percent) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability (asset)	\$13,916,919	\$9,996,867	\$6,716,179

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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 postemployment 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.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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 will discontinue 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. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible

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after January 1, 2022. Eligibility requirements will 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 later for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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 2021, 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 2021 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 \$1,399 for 2021. Of this amount, \$124 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 postemployment 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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A retiree is eligible for the OP&F health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OP&F. Even if an OP&F member or their dependents are not eligible for a stipend, they can use the services of the third-party administrator to select and enroll in a plan. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

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 2021, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded.

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

The City's contractually required contribution to OP&F was \$17,773 for 2021. Of this amount, \$1,696 is reported as an intergovernmental payable.

OPEB Liabilities (Asset), 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, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2020, and was determined by

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rolling forward the total OPEB liability as of January 1, 2020, to December 31, 2020. 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:

	OPERS	OP&F	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.047551%	0.1466442%	
Prior Measurement Date	0.048452%	0.1427664%	
Change in Proportionate Share	<u>-0.000901%</u>	<u>0.0038778%</u>	
Proportionate Share of the:			
Net OPEB Liability	\$0	\$1,553,719	\$1,553,719
Net OPEB Asset	\$847,159	\$0	\$847,159
OPEB Expense	(\$5,235,614)	\$202,831	(\$5,032,783)

At December 31, 2021, 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			
Changes of assumptions	\$416,473	\$858,345	\$1,274,818
Changes in proportion and differences between City contributions and proportionate share of contributions	0	250,051	250,051
City contributions subsequent to the measurement date	1,399	17,773	19,172
Total Deferred Outflows of Resources	<u>\$417,872</u>	<u>\$1,126,169</u>	<u>\$1,544,041</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$764,556	\$256,281	\$1,020,837
Changes of assumptions	1,372,652	247,692	1,620,344
Net difference between projected and actual earnings on OPEB plan investments	451,209	57,739	508,948
Changes in proportion and differences between City contributions and proportionate share of contributions	89,146	0	89,146
Total Deferred Inflows of Resources	<u>\$2,677,563</u>	<u>\$561,712</u>	<u>\$3,239,275</u>

\$19,172 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 to the net OPEB asset in 2022. 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
2022	(\$1,193,620)	\$120,874	(\$1,072,746)
2023	(818,226)	134,547	(683,679)
2024	(196,078)	112,991	(83,087)
2025	(53,166)	113,195	60,029
2026	0	32,288	32,288
Thereafter	0	32,789	32,789
Total	<u>(\$2,261,090)</u>	<u>\$546,684</u>	<u>(\$1,714,406)</u>

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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. Postretirement 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. Postretirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement

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back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS' investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

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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)	(\$210,651)	(\$847,159)	(\$1,370,420)

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 City's proportionate share of the net OPEB liability (asset) calculated using the assumed trend rates, and the City's proportionate share of 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 2021 is 8.50 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)	(\$867,806)	(\$847,159)	(\$824,059)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – OP&F

OP&F's total OPEB liability as of December 31, 2020, is based on the results of an actuarial valuation date of January 1, 2020, 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.

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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, 2020, with actuarial liabilities rolled forward to December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	3.25 percent
Blended Discount Rate:	
Current measurement date	2.96 percent
Prior measurement date	3.56 percent
Cost of Living Adjustments	2.2 percent simple

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.

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

Discount Rate For 2020, the total OPEB liability was calculated using the discount rate of 2.96 percent. For 2019, the total OPEB liability was calculated using the discount rate of 3.56 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 8 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 2.12 percent at December 31, 2020, and 2.75 percent at December 31, 2019, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 2.96 percent for 2020 and 3.56 percent for 2019. 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 City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.96 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 (1.96 percent), or one percentage point higher (3.96 percent) than the current rate.

	1% Decrease (1.96%)	Current Discount Rate (2.96%)	1% Increase (3.96%)
City's proportionate share of the net OPEB liability (asset)	\$1,937,399	\$1,553,719	\$1,237,228

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

Note 16 – Other Employee Benefits

Compensated Absences

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

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

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Life Insurance

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

Note 17 – Fund Balances

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

Fund Balances	General	Master Capital	Other Governmental Funds	Total
<u>Nonspendable:</u>				
Inventory	\$28,855	\$0	\$124,251	\$153,106
Prepays	150,046	0	31,516	181,562
Unclaimed Monies	18,098	0	0	18,098
Cemetery Endowment	0	0	794,338	794,338
<i>Total Nonspendable</i>	<u>196,999</u>	<u>0</u>	<u>950,105</u>	<u>1,147,104</u>
<u>Restricted for:</u>				
Cemetery	0	0	177,967	177,967
Cemetery Care	0	0	247	247
Street Maintenance and Repair	0	0	600,896	600,896
Police and Fire Pension	0	0	92,134	92,134
Revolving Loan Program	0	0	449,660	449,660
Law Enforcement and Education	0	0	47,090	47,090
Capital Projects	0	227,873	32,234	260,107
<i>Total Restricted</i>	<u>0</u>	<u>227,873</u>	<u>1,400,228</u>	<u>1,628,101</u>
<u>Committed to:</u>				
Ambulance	0	0	203,753	203,753
Shade Tree	0	0	2,737	2,737
Capital Improvements	0	2,315,809	0	2,315,809
<i>Total Committed</i>	<u>0</u>	<u>2,315,809</u>	<u>206,490</u>	<u>2,522,299</u>
<u>Assigned to:</u>				
Law Enforcement	9,625	0	0	9,625
Police and Fire Uniforms and Equipment	24,813	0	0	24,813
Purchases on Order for:				
General Government	48,118	0	0	48,118
Leisure Time Activities	3,865	0	0	3,865
2022 Operations	1,952,422	0	0	1,952,422
<i>Total Assigned</i>	<u>2,038,843</u>	<u>0</u>	<u>0</u>	<u>2,038,843</u>
Unassigned	659,244	0	0	659,244
Total Fund Balances	<u><u>\$2,895,086</u></u>	<u><u>\$2,543,682</u></u>	<u><u>\$2,556,823</u></u>	<u><u>\$7,995,591</u></u>

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Note 18 – Encumbrances

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

<i>Governmental Funds:</i>	
General	\$56,141
Master Capital	1,120,572
Other Governmental Funds	14,903
Total	<u>\$1,191,616</u>
<i>Proprietary Funds:</i>	
Sewer	\$128,287
Electric	608,548
Water	810,907
Internal Service Fund	27,600
Total	<u>\$1,575,342</u>

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 2021, 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 2021, the City contributed \$2,098.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, OMEGA received \$1,924 from the City of Dover for an annual fee. OMEGA has no outstanding debt.

Note 20 – Joint Venture

Ohio Municipal Electric Generation Agency (JV2)

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

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

OMEGA JV2 was created to provide additional sources of reliable, reasonably priced electric power and energy when prices are high or during times of generation shortages or transmission constraints, and to improve the reliability and economic status of the participants' respective municipal electric utility system. The Project consists of 138.65 MW of distributed generation of which 134.081 MW is the participants' entitlement and 4.569 MW are held in reserve. On dissolution of OMEGA JV2, the net position will be shared by the participants on a percentage of ownership basis. OMEGA JV2 is managed by AMP, which acts as the joint venture's agent. During 2001, AMP issued \$50,260,000 of 20 year fixed rate bonds on behalf of the Financing Participants of OMEGA JV2. The net proceeds of the bond issue of \$45,904,712 were contributed to OMEGA JV2. On January 3, 2011, AMP redeemed all of the \$31,110,000 OMEGA JV2 Project Distributive Generation Bonds then outstanding by borrowing on AMP's revolving credit facility. As such, the remaining outstanding bond principal of the OMEGA JV2 indebtedness was reduced to zero, with the remaining principal balance now residing on the AMP credit facility. As of December 31, 2021, 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 \$27,404 at December 31, 2021. Complete financial statements for OMEGA JV2 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

City of Dover
Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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 2021, while the national state of emergency continues. During 2021, the City received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the City. The impact on the City's future operating costs, revenues, and additional recovery from emergency funding, either federal or State, cannot be estimated.

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.

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 Eight Years (1) **

	2021	2020	2019
City's Proportion of the Net Pension Liability	0.048827%	0.049840%	0.050331%
City's Proportionate Share of the Net Pension Liability	\$7,230,216	\$9,851,214	\$13,784,640
City's Covered Payroll	\$6,877,121	\$7,012,421	\$6,798,029
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	105.13%	140.48%	202.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%

(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.

2018	2017	2016	2015	2014
0.051327%	0.049141%	0.050168%	0.050310%	0.050310%
\$8,052,211	\$11,159,086	\$8,689,730	\$6,067,948	\$5,930,894
\$6,787,315	\$6,347,775	\$6,243,950	\$6,168,050	\$5,859,373
118.64%	175.80%	139.17%	98.38%	101.22%
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 Four Years (1) **

	2021	2020	2019	2018
City's Proportion of the Net Pension Asset	0.071310%	0.069092%	0.066880%	0.069728%
City's Proportionate Share of the Net Pension Asset	\$205,846	\$144,073	\$74,787	\$94,922
City's Covered Payroll	\$314,264	\$307,564	\$286,043	\$285,569
City's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(65.50%)	(46.84%)	(26.15%)	(33.24%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

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

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

See accompanying notes to the required supplementary information.

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

	2021	2020	2019	2018	2017
City's Proportion of the Net OPEB Asset/Liability	0.047551%	0.048452%	0.048840%	0.049930%	0.047960%
City's Proportionate Share of the:					
Net OPEB Asset	\$847,159	\$0	\$0	\$0	\$0
Net OPEB Liability	\$0	\$6,692,480	\$6,367,583	\$5,422,030	\$4,844,123
City's Covered Payroll	\$7,191,385	\$7,319,985	\$7,084,072	\$7,076,309	\$6,623,383
City's Proportionate Share of the Net OPEB (Asset) Liability as a Percentage of its Covered Payroll	(11.78%)	91.43%	89.89%	76.62%	73.14%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%

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

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

See accompanying notes to the required supplementary information.

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

	2021	2020	2019
City's Proportion of the Net Pension Liability	0.1466442%	0.1427664%	0.1398170%
City's Proportionate Share of the Net Pension Liability	\$9,996,867	\$9,617,507	\$11,412,762
City's Covered Payroll	\$3,519,636	\$3,336,331	\$3,125,571
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	284.03%	288.27%	365.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.65%	69.89%	63.07%

(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.

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

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

	2021	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.1466442%	0.1427664%	0.1398170%	0.1390680%	0.1307700%
City's Proportionate Share of the Net OPEB Liability	\$1,553,719	\$1,410,208	\$1,273,248	\$7,879,398	\$6,207,358
City's Covered Payroll	\$3,519,636	\$3,336,331	\$3,125,571	\$2,872,766	\$2,792,670
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	44.14%	42.27%	40.74%	274.28%	222.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	45.40%	47.08%	46.57%	14.13%	15.96%

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

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

See accompanying notes to the required supplementary information.

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

	2021	2020	2019
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$959,007	\$962,797	\$981,739
Contributions in Relation to the Contractually Required Contribution	(959,007)	(962,797)	(981,739)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$6,850,050	\$6,877,121	\$7,012,421
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$47,939	\$43,997	\$43,059
Contributions in Relation to the Contractually Required Contribution	(47,939)	(43,997)	(43,059)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$342,421	\$314,264	\$307,564
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Asset/Liability - OPEB Plan (2)			
Contractually Required Contribution	\$1,399	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	(1,399)	0	0
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll (3)	\$7,227,446	\$7,191,385	\$7,319,985
OPEB Contributions as a Percentage of Covered Payroll	<u>0.02%</u>	<u>0.00%</u>	<u>0.00%</u>

- (1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Pension Liability				
Contractually Required Contribution	\$766,785	\$760,490	\$717,534	\$669,385
Contributions in Relation to the Contractually Required Contribution	<u>(766,785)</u>	<u>(760,490)</u>	<u>(717,534)</u>	<u>(669,385)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll (1)	\$3,554,685	\$3,519,636	\$3,336,331	\$3,125,571
Pension Contributions as a Percentage of Covered Payroll	<u>21.57%</u>	<u>21.61%</u>	<u>21.51%</u>	<u>21.42%</u>
Net OPEB Liability				
Contractually Required Contribution	\$17,773	\$17,598	\$16,681	\$15,628
Contributions in Relation to the Contractually Required Contribution	<u>(17,773)</u>	<u>(17,598)</u>	<u>(16,681)</u>	<u>(15,628)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
Total Contributions as a Percentage of Covered Payroll	<u>22.07%</u>	<u>22.11%</u>	<u>22.01%</u>	<u>21.92%</u>

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

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$612,937	\$593,111	\$587,816	\$562,272	\$448,347	\$366,827
<u>(612,937)</u>	<u>(593,111)</u>	<u>(587,816)</u>	<u>(562,272)</u>	<u>(448,347)</u>	<u>(366,827)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$2,872,766	\$2,792,670	\$2,758,835	\$2,645,273	\$2,474,047	\$2,451,108
<u>21.34%</u>	<u>21.24%</u>	<u>21.31%</u>	<u>21.26%</u>	<u>18.12%</u>	<u>14.97%</u>
\$14,364	\$13,964	\$13,794	\$13,226	\$89,478	\$165,450
<u>(14,364)</u>	<u>(13,964)</u>	<u>(13,794)</u>	<u>(13,226)</u>	<u>(89,478)</u>	<u>(165,450)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>3.62%</u>	<u>6.75%</u>
<u>21.84%</u>	<u>21.74%</u>	<u>21.81%</u>	<u>21.76%</u>	<u>21.74%</u>	<u>21.72%</u>

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Traditional Plan

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

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

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

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

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

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 above 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.

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 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. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – OP&F Pension

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

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

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

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

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

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

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

City of Dover
Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
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:	
2021	2.96 percent
2020	3.56 percent
2019	4.66 percent
2018	3.24 percent

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. This fund had no budgetary activity for 2021.

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.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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.

Small Cities Block Grant Fund – To account for and report monies received from the State government, distributed by the County, under the Community Development Block Grant program restricted for street repairs and replacements.

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,054,869	\$32,234	\$794,585	\$2,881,688
Materials and Supplies Inventory	124,251	0	0	124,251
Accounts Receivable	167,480	0	0	167,480
Intergovernmental Receivable	491,297	0	0	491,297
Prepaid Items	31,516	0	0	31,516
Income Taxes Receivable	335,985	0	0	335,985
Property Taxes Receivable	157,709	0	0	157,709
<i>Total Assets</i>	<u>\$3,363,107</u>	<u>\$32,234</u>	<u>\$794,585</u>	<u>\$4,189,926</u>
Liabilities				
Accounts Payable	\$14,843	\$0	\$0	\$14,843
Accrued Wages	19,829	0	0	19,829
Intergovernmental Payable	98,197	0	0	98,197
Unearned Revenue	618,016	0	0	618,016
<i>Total Liabilities</i>	<u>750,885</u>	<u>0</u>	<u>0</u>	<u>750,885</u>
Deferred Inflows of Resources				
Property Taxes	156,225	0	0	156,225
Unavailable Revenue	725,993	0	0	725,993
<i>Total Deferred Inflows of Resources</i>	<u>882,218</u>	<u>0</u>	<u>0</u>	<u>882,218</u>
Fund Balances				
Nonspendable	155,767	0	794,338	950,105
Restricted	1,367,747	32,234	247	1,400,228
Committed	206,490	0	0	206,490
<i>Total Fund Balances</i>	<u>1,730,004</u>	<u>32,234</u>	<u>794,585</u>	<u>2,556,823</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,363,107</u>	<u>\$32,234</u>	<u>\$794,585</u>	<u>\$4,189,926</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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$159,193	\$0	\$0	\$159,193
Income Taxes	1,524,741	0	0	1,524,741
Intergovernmental	1,304,453	88,046	0	1,392,499
Interest	793	3	4,014	4,810
Fines, Licenses and Permits	665	0	0	665
Charges for Services	538,813	0	9,535	548,348
Other	49,425	3,775	0	53,200
<i>Total Revenues</i>	<u>3,578,083</u>	<u>91,824</u>	<u>13,549</u>	<u>3,683,456</u>
Expenditures				
Current:				
Security of Persons and Property	1,090,503	0	0	1,090,503
Transportation	1,347,696	0	0	1,347,696
Public Health Services	931,526	0	3,767	935,293
Capital Outlay	0	88,046	0	88,046
Debt Service:				
Principal Retirement	9,929	0	0	9,929
Interest and Fiscal Charges	8,116	0	0	8,116
<i>Total Expenditures</i>	<u>3,387,770</u>	<u>88,046</u>	<u>3,767</u>	<u>3,479,583</u>
<i>Net Change in Fund Balances</i>	190,313	3,778	9,782	203,873
<i>Fund Balances Beginning of Year</i>	<u>1,539,691</u>	<u>28,456</u>	<u>784,803</u>	<u>2,352,950</u>
<i>Fund Balances End of Year</i>	<u>\$1,730,004</u>	<u>\$32,234</u>	<u>\$794,585</u>	<u>\$2,556,823</u>

City of Dover
Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance	Cemetery
Assets					
Equity in Pooled Cash and					
Cash Equivalents	\$424,603	\$77,110	\$101,472	\$182,932	\$402,891
Materials and Supplies Inventory	124,251	0	0	0	0
Accounts Receivable	3,400	0	0	67,412	96,668
Intergovernmental Receivable	445,901	35,724	9,672	0	0
Prepaid Items	21,198	0	0	1,613	8,705
Income Taxes Receivable	117,595	0	134,394	0	83,996
Property Taxes Receivable	0	0	157,709	0	0
<i>Total Assets</i>	<u>\$1,136,948</u>	<u>\$112,834</u>	<u>\$403,247</u>	<u>\$251,957</u>	<u>\$592,260</u>
Liabilities					
Accounts Payable	\$6,721	\$0	\$0	\$7,814	\$308
Accrued Wages	9,923	0	0	3,603	6,303
Intergovernmental Payable	14,836	0	74,837	916	7,608
Unearned Revenue	0	0	0	0	251,642
<i>Total Liabilities</i>	<u>31,480</u>	<u>0</u>	<u>74,837</u>	<u>12,333</u>	<u>265,861</u>
Deferred Inflows of Resources					
Property Taxes	0	0	156,225	0	0
Unavailable Revenue	441,734	30,223	80,051	34,258	139,727
<i>Total Deferred Inflows of Resources</i>	<u>441,734</u>	<u>30,223</u>	<u>236,276</u>	<u>34,258</u>	<u>139,727</u>
Fund Balances					
Nonspendable	145,449	0	0	1,613	8,705
Restricted	518,285	82,611	92,134	0	177,967
Committed	0	0	0	203,753	0
<i>Total Fund Balances</i>	<u>663,734</u>	<u>82,611</u>	<u>92,134</u>	<u>205,366</u>	<u>186,672</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,136,948</u>	<u>\$112,834</u>	<u>\$403,247</u>	<u>\$251,957</u>	<u>\$592,260</u>

Revolving Loan	Drug Law Enforcement	Law Enforcement Block Grant	Enforcement and Education	Shade Tree	Local Fiscal Recovery Fund	Total Nonmajor Special Revenue Funds
\$449,660	\$10,765	\$427	\$35,898	\$2,737	\$366,374	\$2,054,869
0	0	0	0	0	0	124,251
0	0	0	0	0	0	167,480
0	0	0	0	0	0	491,297
0	0	0	0	0	0	31,516
0	0	0	0	0	0	335,985
0	0	0	0	0	0	157,709
<u>\$449,660</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$35,898</u>	<u>\$2,737</u>	<u>\$366,374</u>	<u>\$3,363,107</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$14,843
0	0	0	0	0	0	19,829
0	0	0	0	0	0	98,197
0	0	0	0	0	366,374	618,016
0	0	0	0	0	366,374	750,885
0	0	0	0	0	0	156,225
0	0	0	0	0	0	725,993
0	0	0	0	0	0	882,218
0	0	0	0	0	0	155,767
449,660	10,765	427	35,898	0	0	1,367,747
0	0	0	0	2,737	0	206,490
449,660	10,765	427	35,898	2,737	0	1,730,004
<u>\$449,660</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$35,898</u>	<u>\$2,737</u>	<u>\$366,374</u>	<u>\$3,363,107</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, 2021

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance	Cemetery
Revenues					
Property Taxes	\$0	\$0	\$159,193	\$0	\$0
Income Taxes	535,976	0	608,131	0	380,634
Intergovernmental	912,609	72,499	19,345	0	0
Interest	476	119	0	0	180
Fines, Licenses and Permits	0	0	0	0	0
Charges for Services	0	0	0	363,752	175,061
Other	194	0	0	0	49,231
<i>Total Revenues</i>	<u>1,449,255</u>	<u>72,618</u>	<u>786,669</u>	<u>363,752</u>	<u>605,106</u>
Expenditures					
Current:					
Security of Persons and Property	0	0	790,503	0	0
Transportation	1,284,605	63,091	0	0	0
Public Health Services	0	0	0	342,262	589,264
Debt Service:					
Principal Retirement	0	0	9,929	0	0
Interest and Fiscal Charges	0	0	8,116	0	0
<i>Total Expenditures</i>	<u>1,284,605</u>	<u>63,091</u>	<u>808,548</u>	<u>342,262</u>	<u>589,264</u>
<i>Net Change in Fund Balances</i>	164,650	9,527	(21,879)	21,490	15,842
<i>Fund Balances Beginning of Year</i>	<u>499,084</u>	<u>73,084</u>	<u>114,013</u>	<u>183,876</u>	<u>170,830</u>
<i>Fund Balances End of Year</i>	<u>\$663,734</u>	<u>\$82,611</u>	<u>\$92,134</u>	<u>\$205,366</u>	<u>\$186,672</u>

Revolving Loan	Drug Law Enforcement	Law Enforcement Block Grant	Enforcement and Education	Shade Tree	Local Fiscal Recovery Fund	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$159,193
0	0	0	0	0	0	1,524,741
0	0	0	0	0	300,000	1,304,453
18	0	0	0	0	0	793
0	0	0	665	0	0	665
0	0	0	0	0	0	538,813
0	0	0	0	0	0	49,425
18	0	0	665	0	300,000	3,578,083
0	0	0	0	0	300,000	1,090,503
0	0	0	0	0	0	1,347,696
0	0	0	0	0	0	931,526
0	0	0	0	0	0	9,929
0	0	0	0	0	0	8,116
0	0	0	0	0	300,000	3,387,770
18	0	0	665	0	0	190,313
449,642	10,765	427	35,233	2,737	0	1,539,691
<u>\$449,660</u>	<u>\$10,765</u>	<u>\$427</u>	<u>\$35,898</u>	<u>\$2,737</u>	<u>\$0</u>	<u>\$1,730,004</u>

City of Dover
Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Small Cities Block Grant	CHIP	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$47,000	\$41,046	\$88,046
Interest	0	3	3
Other	0	3,775	3,775
<i>Total Revenues</i>	47,000	44,824	91,824
Expenditures			
Capital Outlay	47,000	41,046	88,046
<i>Net Change in Fund Balances</i>	0	3,778	3,778
<i>Fund Balances Beginning of Year</i>	0	28,456	28,456
<i>Fund Balances End of Year</i>	\$0	\$32,234	\$32,234

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,620,000	\$1,620,000	\$1,719,552	\$99,552
Income Taxes	4,210,399	3,610,399	3,688,324	77,925
Kilowatt per Hour Tax	729,300	750,000	763,669	13,669
Intergovernmental	500,354	513,854	581,930	68,076
Interest	145,900	150,000	24,945	(125,055)
Fines, Licenses and Permits	27,500	28,300	23,204	(5,096)
Charges for Services	1,149,000	1,181,600	1,180,352	(1,248)
Contributions and Donations	34,345	34,345	67,400	33,055
Other	36,293	39,085	42,551	3,466
<i>Total Revenues</i>	<u>8,453,091</u>	<u>7,927,583</u>	<u>8,091,927</u>	<u>164,344</u>
Expenditures				
Current:				
General Government:				
Mayor:				
Personal Services	232,641	232,641	221,112	11,529
Purchased Services	8,455	8,605	8,417	188
Materials and Supplies	4,650	4,650	3,108	1,542
Total Mayor	<u>245,746</u>	<u>245,896</u>	<u>232,637</u>	<u>13,259</u>
Auditor:				
Personal Services	266,277	266,277	258,529	7,748
Purchased Services	23,795	25,195	22,886	2,309
Materials and Supplies	6,000	6,000	4,718	1,282
Total Auditor	<u>296,072</u>	<u>297,472</u>	<u>286,133</u>	<u>11,339</u>
Treasurer:				
Personal Services	22,104	22,104	21,858	246
Purchased Services	3,700	3,795	3,793	2
Materials and Supplies	50	50	0	50
Total Treasurer	<u>25,854</u>	<u>25,949</u>	<u>25,651</u>	<u>298</u>
Law Director:				
Personal Services	134,280	134,280	129,538	4,742
Purchased Services	113,940	134,340	112,920	21,420
Materials and Supplies	1,068	1,068	479	589
Total Law Director	<u>\$249,288</u>	<u>\$269,688</u>	<u>\$242,937</u>	<u>\$26,751</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Civil Service Commission:				
Personal Services	\$3,529	\$3,529	\$3,492	\$37
Purchased Services	10,000	26,020	24,668	1,352
Materials and Supplies	150	150	12	138
Total Civil Service Commission	<u>13,679</u>	<u>29,699</u>	<u>28,172</u>	<u>1,527</u>
Income Tax Department:				
Personal Services	164,421	164,421	156,315	8,106
Purchased Services	87,309	138,909	23,340	115,569
Materials and Supplies	3,500	3,500	3,240	260
Total Income Tax Department	<u>255,230</u>	<u>306,830</u>	<u>182,895</u>	<u>123,935</u>
Council:				
Personal Services	78,221	78,221	77,529	692
Purchased Services	18,735	19,235	18,334	901
Materials and Supplies	400	1,550	781	769
Total Council	<u>97,356</u>	<u>99,006</u>	<u>96,644</u>	<u>2,362</u>
Clerk of Council:				
Personal Services	9,929	10,169	9,945	224
Purchased Services	3,365	3,575	3,524	51
Materials and Supplies	150	350	256	94
Total Clerk of Council	<u>13,444</u>	<u>14,094</u>	<u>13,725</u>	<u>369</u>
Service Director:				
Personal Services	94,855	94,855	81,452	13,403
Purchased Services	6,345	6,515	6,447	68
Materials and Supplies	6,750	6,750	5,240	1,510
Total Service Director	<u>107,950</u>	<u>108,120</u>	<u>93,139</u>	<u>14,981</u>
Rubbish-Janitor-City Hall:				
Personal Services	74,834	74,834	50,699	24,135
Purchased Services	86,764	87,158	47,042	40,116
Total Rubbish-Janitor-City Hall	<u>\$161,598</u>	<u>\$161,992</u>	<u>\$97,741</u>	<u>\$64,251</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other:				
Purchased Services	\$214,197	\$300,697	\$272,554	\$28,143
Materials and Supplies	59,000	59,000	33,842	25,158
Capital Outlay	62,797	72,797	58,680	14,117
Other	100,584	108,584	77,754	30,830
Total Other	<u>436,578</u>	<u>541,078</u>	<u>442,830</u>	<u>98,248</u>
Total General Government	<u>1,902,795</u>	<u>2,099,824</u>	<u>1,742,504</u>	<u>357,320</u>
Security of Persons and Property:				
Police:				
Personal Services	1,850,273	2,250,273	2,170,333	79,940
Purchased Services	79,088	79,841	75,405	4,436
Materials and Supplies	77,437	94,437	86,666	7,771
Total Police	<u>2,006,798</u>	<u>2,424,551</u>	<u>2,332,404</u>	<u>92,147</u>
Traffic Safety:				
Personal Services	267,661	293,504	272,208	21,296
Purchased Services	12,065	12,065	10,752	1,313
Materials and Supplies	39,500	39,500	28,160	11,340
Total Traffic Safety	<u>319,226</u>	<u>345,069</u>	<u>311,120</u>	<u>33,949</u>
Fire Prevention:				
Personal Services	1,991,535	2,816,535	2,156,956	659,579
Purchased Services	130,995	146,990	138,895	8,095
Materials and Supplies	62,800	67,300	66,009	1,291
Total Fire Prevention	<u>2,185,330</u>	<u>3,030,825</u>	<u>2,361,860</u>	<u>668,965</u>
Director of Public Safety:				
Personal Services	55,662	55,662	47,430	8,232
Purchased Services	4,175	4,380	4,232	148
Materials and Supplies	500	500	10	490
Total Director of Public Safety	<u>60,337</u>	<u>60,542</u>	<u>51,672</u>	<u>8,870</u>
Total Security of Persons and Property	<u>4,571,691</u>	<u>5,860,987</u>	<u>5,057,056</u>	<u>803,931</u>
Public Health Services:				
County Health Services:				
Purchased Services	<u>\$8,600</u>	<u>\$8,600</u>	<u>\$7,618</u>	<u>\$982</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Community Environment:				
Demolition and Mowing:				
Purchased Services	\$25,000	\$25,000	\$22,544	\$2,456
Building Inspector:				
Personal Services	112,524	112,524	106,505	6,019
Purchased Services	3,650	3,650	3,192	458
Materials and Supplies	1,700	1,700	397	1,303
Total Building Inspector	117,874	117,874	110,094	7,780
Total Community Environment	142,874	142,874	132,638	10,236
Basic Utility Services:				
Refuse Collections and Disposals:				
Purchased Services	930,000	936,400	936,369	31
Leisure Time Activities:				
Parks and Recreation:				
Personal Services	904,186	904,186	804,915	99,271
Purchased Services	112,530	118,530	100,538	17,992
Materials and Supplies	131,476	131,476	117,103	14,373
Total Leisure Time Activities	1,148,192	1,154,192	1,022,556	131,636
<i>Total Expenditures</i>	8,704,152	10,202,877	8,898,741	1,304,136
<i>Excess of Revenues Under Expenditures</i>	(251,061)	(2,275,294)	(806,814)	1,468,480
Other Financing Sources (Uses)				
Sale of Capital Assets	3,196	3,196	3,196	0
Transfers Out	0	(400,000)	(400,000)	0
<i>Total Other Financing Sources (Uses)</i>	3,196	(396,804)	(396,804)	0
<i>Net Change in Fund Balance</i>	(247,865)	(2,672,098)	(1,203,618)	1,468,480
<i>Fund Balance Beginning of Year</i>	3,504,423	3,504,423	3,504,423	0
Prior Year Encumbrances Appropriated	64,782	64,782	64,782	0
<i>Fund Balance End of Year</i>	\$3,321,340	\$897,107	\$2,365,587	\$1,468,480

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Income Taxes	\$1,364,000	\$2,325,000	\$2,449,898	\$124,898
Intergovernmental	444,853	796,605	200,508	(596,097)
Contributions and Donations	165,993	213,345	213,345	0
Other	25,154	74,050	35,973	(38,077)
<i>Total Revenues</i>	<u>2,000,000</u>	<u>3,409,000</u>	<u>2,899,724</u>	<u>(509,276)</u>
Expenditures				
Capital Outlay	3,527,104	4,911,371	3,230,024	1,681,347
Debt Service:				
Principal Retirement	167,100	167,100	167,100	0
Interest and Fiscal Charges	62,292	62,292	62,292	0
<i>Total Debt Service</i>	<u>229,392</u>	<u>229,392</u>	<u>229,392</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,756,496</u>	<u>5,140,763</u>	<u>3,459,416</u>	<u>1,681,347</u>
<i>Net Change in Fund Balance</i>	(1,756,496)	(1,731,763)	(559,692)	1,172,071
<i>Fund Balance Beginning of Year</i>	1,278,946	1,278,946	1,278,946	0
Prior Year Encumbrances Appropriated	456,496	456,496	456,496	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$21,054)</u>	<u>\$3,679</u>	<u>\$1,175,750</u>	<u>\$1,172,071</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$3,591,578	\$3,451,778	\$3,318,269	(\$133,509)
Sale of Capital Assets	8,422	8,422	8,422	0
Other	0	0	183	183
<i>Total Revenues</i>	<u>3,600,000</u>	<u>3,460,200</u>	<u>3,326,874</u>	<u>(133,326)</u>
Expenses				
Personal Services:				
Sewer Office	105,357	105,357	94,812	10,545
Sewer Disposal Plant	1,632,378	1,632,378	1,525,737	106,641
Total Personal Services	<u>1,737,735</u>	<u>1,737,735</u>	<u>1,620,549</u>	<u>117,186</u>
Purchased Services:				
Sewer Office	76,607	108,607	100,749	7,858
Sewer Disposal Plant	344,982	345,157	271,571	73,586
Wastewater Reserve	18,231	18,231	18,231	0
Total Purchased Services	<u>439,820</u>	<u>471,995</u>	<u>390,551</u>	<u>81,444</u>
Materials and Supplies:				
Sewer Office	6,250	6,250	3,247	3,003
Sewer Disposal Plant	218,442	218,442	166,998	51,444
Wastewater Reserve	41,700	41,700	41,700	0
Total Materials and Supplies	<u>266,392</u>	<u>266,392</u>	<u>211,945</u>	<u>54,447</u>
Capital Outlay:				
Sewer Office	15,000	15,000	0	15,000
Sewer Disposal Plant	1,375,500	1,050,500	220,172	830,328
Wastewater Reserve	940,069	940,069	0	940,069
Total Capital Outlay	<u>2,330,569</u>	<u>2,005,569</u>	<u>220,172</u>	<u>1,785,397</u>
Debt Service:				
Principal Retirement	708,090	708,090	708,090	0
Interest and Fiscal Charges	185,492	185,492	185,492	0
Total Debt Service	<u>893,582</u>	<u>893,582</u>	<u>893,582</u>	<u>0</u>
<i>Total Expenses</i>	<u>\$5,668,098</u>	<u>\$5,375,273</u>	<u>\$3,336,799</u>	<u>\$2,038,474</u>

(continued)

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund (continued)
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Net Change in Fund Equity</i>	(\$2,068,098)	(\$1,915,073)	(\$9,925)	\$1,905,148
<i>Fund Equity Beginning of Year</i>	3,224,862	3,224,862	3,224,862	0
<i>Prior Year Encumbrances Appropriated</i>	<u>59,864</u>	<u>59,864</u>	<u>59,864</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,216,628</u>	<u>\$1,369,653</u>	<u>\$3,274,801</u>	<u>\$1,905,148</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$23,795,000	\$24,676,000	\$25,289,544	\$613,544
Electric Deposits Received	2,000	2,000	23,342	21,342
Interest	0	0	1,291	1,291
Sale of Capital Assets	0	0	1,013,822	1,013,822
Other	4,800	5,075	65,855	60,780
<i>Total Revenues</i>	<u>23,801,800</u>	<u>24,683,075</u>	<u>26,393,854</u>	<u>1,710,779</u>
Expenses				
Personal Services:				
Electric Office	135,108	135,108	127,314	7,794
Electric Distribution	1,841,260	1,841,260	1,558,946	282,314
Electric Plant	2,759,468	2,764,468	2,633,358	131,110
Total Personal Services	<u>4,735,836</u>	<u>4,740,836</u>	<u>4,319,618</u>	<u>421,218</u>
Purchased Services:				
Electric Surplus	14,984	14,984	14,984	0
Electric Office	129,777	171,218	154,140	17,078
Electric Distribution	622,687	731,087	329,971	401,116
Electric Plant	3,202,677	3,417,677	2,804,190	613,487
Total Purchased Services	<u>3,970,125</u>	<u>4,334,966</u>	<u>3,303,285</u>	<u>1,031,681</u>
Materials and Supplies:				
Electric Office	12,500	12,500	6,494	6,006
Electric Distribution	585,181	612,181	582,322	29,859
Electric Plant	4,296,410	4,106,410	3,779,227	327,183
Total Materials and Supplies	<u>4,894,091</u>	<u>4,731,091</u>	<u>4,368,043</u>	<u>363,048</u>
Purchased Power:				
Electric Plant	13,390,000	13,890,000	13,390,513	499,487
Capital Outlay:				
Electric Surplus	275,016	275,016	16	275,000
Electric Office	30,000	30,000	0	30,000
Municipal Electric Improvement	9,273	0	0	0
Electric Distribution	928,589	928,589	537,854	390,735
Electric Plant	420,252	72,252	52,916	19,336
Total Capital Outlay	<u>\$1,663,130</u>	<u>\$1,305,857</u>	<u>\$590,786</u>	<u>\$715,071</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Debt Service:				
Principal Retirement	\$361,300	\$370,573	\$361,300	\$9,273
Interest and Fiscal Charges	128,331	129,631	129,181	450
Total Debt Service	489,631	500,204	490,481	9,723
Electric Deposits Returned:				
Refunds	40,000	40,000	21,069	18,931
<i>Total Expenses</i>	29,182,813	29,542,954	26,483,795	3,059,159
<i>Excess of Revenues Under Expenses before Transfers</i>	(5,381,013)	(4,859,879)	(89,941)	4,769,938
Transfers In	400,000	400,000	400,000	0
<i>Net Change in Fund Equity</i>	(4,981,013)	(4,459,879)	310,059	4,769,938
<i>Fund Equity Beginning of Year</i>	5,948,077	5,948,077	5,948,077	0
Prior Year Encumbrances Appropriated	683,981	683,981	683,981	0
<i>Fund Equity End of Year</i>	\$1,651,045	\$2,172,179	\$6,942,117	\$4,769,938

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$2,738,400	\$2,806,667	\$2,541,284	(\$265,383)
Interest	2,900	3,300	255	(3,045)
Sale of Capital Assets	1,080	1,080	1,080	0
Other	7,620	8,920	17,591	8,671
<i>Total Revenues</i>	<u>2,750,000</u>	<u>2,819,967</u>	<u>2,560,210</u>	<u>(259,757)</u>
Expenses				
Personal Services:				
Water Office	100,891	100,891	94,911	5,980
Water Plant	1,152,893	1,152,893	1,077,686	75,207
Total Personal Services	<u>1,253,784</u>	<u>1,253,784</u>	<u>1,172,597</u>	<u>81,187</u>
Purchased Services:				
Water Office	76,557	97,557	92,082	5,475
Water Plant	183,127	183,552	133,471	50,081
Total Purchased Services	<u>259,684</u>	<u>281,109</u>	<u>225,553</u>	<u>55,556</u>
Materials and Supplies:				
Water Office	6,250	6,250	3,247	3,003
Water Plant	379,236	379,236	260,152	119,084
Water Surplus	27,515	27,515	27,515	0
Total Materials and Supplies	<u>413,001</u>	<u>413,001</u>	<u>290,914</u>	<u>122,087</u>
Capital Outlay:				
Water Office	15,000	15,000	0	15,000
Water Plant	915,865	603,532	259,208	344,324
Water Replacement	121,000	121,000	0	121,000
Water Surplus	475,350	625,350	614,351	10,999
Total Capital Outlay	<u>1,527,215</u>	<u>1,364,882</u>	<u>873,559</u>	<u>491,323</u>
Debt Service:				
Principal Retirement	480,000	480,000	480,000	0
Interest and Fiscal Charges	20,134	20,584	20,584	0
Total Debt Service	<u>500,134</u>	<u>500,584</u>	<u>500,584</u>	<u>0</u>
<i>Total Expenses</i>	<u>\$3,953,818</u>	<u>\$3,813,360</u>	<u>\$3,063,207</u>	<u>\$750,153</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Net Change in Fund Equity</i>	(\$1,203,818)	(\$993,393)	(\$502,997)	\$490,396
<i>Fund Equity Beginning of Year</i>	2,336,196	2,336,196	2,336,196	0
Prior Year Encumbrances Appropriated	<u>133,373</u>	<u>133,373</u>	<u>133,373</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,265,751</u>	<u>\$1,476,176</u>	<u>\$1,966,572</u>	<u>\$490,396</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Income Taxes	\$525,000	\$525,000	\$525,000	\$0
Intergovernmental	872,948	834,948	907,277	72,329
Interest	2,000	2,000	476	(1,524)
Other	52	77	194	117
<i>Total Revenues</i>	<u>1,400,000</u>	<u>1,362,025</u>	<u>1,432,947</u>	<u>70,922</u>
Expenditures				
Current:				
Transportation:				
Street Construction and Reconstruction:				
Personal Services	1,128,014	1,128,014	978,754	149,260
Purchased Services	115,470	241,470	208,492	32,978
Materials and Supplies	227,100	231,600	108,379	123,221
Capital Outlay	70,000	45,000	0	45,000
<i>Total Expenditures</i>	<u>1,540,584</u>	<u>1,646,084</u>	<u>1,295,625</u>	<u>350,459</u>
<i>Net Change in Fund Balance</i>	(140,584)	(284,059)	137,322	421,381
<i>Fund Balance Beginning of Year</i>	268,181	268,181	268,181	0
Prior Year Encumbrances Appropriated	<u>19,100</u>	<u>19,100</u>	<u>19,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$146,697</u>	<u>\$3,222</u>	<u>\$424,603</u>	<u>\$421,381</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$56,700	\$67,000	\$72,067	\$5,067
Interest	300	300	119	(181)
<i>Total Revenues</i>	57,000	67,300	72,186	4,886
Expenditures				
Current:				
Transportation:				
Street Construction and Reconstruction:				
Materials and Supplies	77,400	77,400	71,916	5,484
<i>Net Change in Fund Balance</i>	(20,400)	(10,100)	270	10,370
<i>Fund Balance Beginning of Year</i>	64,940	64,940	64,940	0
Prior Year Encumbrances Appropriated	11,900	11,900	11,900	0
<i>Fund Balance End of Year</i>	<u>\$56,440</u>	<u>\$66,740</u>	<u>\$77,110</u>	<u>\$10,370</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Police and Fire Pension Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$146,750	\$146,750	\$159,193	\$12,443
Income Taxes	600,000	600,000	600,000	0
Intergovernmental	53,250	17,000	19,345	2,345
<i>Total Revenues</i>	<u>800,000</u>	<u>763,750</u>	<u>778,538</u>	<u>14,788</u>
Expenditures				
Current:				
Security of Persons and Property:				
Police Disability and Pension:				
Personal Services	345,600	345,600	305,361	40,239
Fire Disability and Pension:				
Personal Services	466,000	530,000	500,791	29,209
<i>Total Expenditures</i>	<u>811,600</u>	<u>875,600</u>	<u>806,152</u>	<u>69,448</u>
<i>Net Change in Fund Balance</i>	(11,600)	(111,850)	(27,614)	84,236
<i>Fund Balance Beginning of Year</i>	<u>129,086</u>	<u>129,086</u>	<u>129,086</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$117,486</u></u>	<u><u>\$17,236</u></u>	<u><u>\$101,472</u></u>	<u><u>\$84,236</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$275,000</u>	<u>\$270,000</u>	<u>\$355,557</u>	<u>\$85,557</u>
Expenditures				
Current:				
Public Health Services:				
Ambulance:				
Personal Services	190,000	225,000	186,227	38,773
Purchased Services	31,320	43,320	36,197	7,123
Materials and Supplies	<u>100,000</u>	<u>125,000</u>	<u>124,161</u>	<u>839</u>
<i>Total Expenditures</i>	<u>321,320</u>	<u>393,320</u>	<u>346,585</u>	<u>46,735</u>
<i>Net Change in Fund Balance</i>	(46,320)	(123,320)	8,972	132,292
<i>Fund Balance Beginning of Year</i>	<u>173,960</u>	<u>173,960</u>	<u>173,960</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$127,640</u></u>	<u><u>\$50,640</u></u>	<u><u>\$182,932</u></u>	<u><u>\$132,292</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Income Taxes	\$375,000	\$375,000	\$375,000	\$0
Interest	23,500	22,000	189	(21,811)
Charges for Services	140,900	130,000	177,500	47,500
Other	600	500	49,231	48,731
<i>Total Revenues</i>	<u>540,000</u>	<u>527,500</u>	<u>601,920</u>	<u>74,420</u>
Expenditures				
Current:				
Public Health Services:				
Cemetery:				
Personal Services	551,062	567,062	526,493	40,569
Purchased Services	24,847	33,847	28,038	5,809
Materials and Supplies	42,500	49,900	49,732	168
Capital Outlay	4,000	4,000	3,351	649
<i>Total Expenditures</i>	<u>622,409</u>	<u>654,809</u>	<u>607,614</u>	<u>47,195</u>
<i>Net Change in Fund Balance</i>	(82,409)	(127,309)	(5,694)	121,615
<i>Fund Balance Beginning of Year</i>	401,639	401,639	401,639	0
Prior Year Encumbrances Appropriated	332	332	332	0
<i>Fund Balance End of Year</i>	<u>\$319,562</u>	<u>\$274,662</u>	<u>\$396,277</u>	<u>\$121,615</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$1,000	\$0	\$18	\$18
Expenditures				
Current:				
Community Environment:				
Other Community Environment:				
Purchased Services	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>
<i>Net Change in Fund Balance</i>	(299,000)	(300,000)	18	300,018
<i>Fund Balance Beginning of Year</i>	<u>449,642</u>	<u>449,642</u>	<u>449,642</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$150,642</u></u>	<u><u>\$149,642</u></u>	<u><u>\$449,660</u></u>	<u><u>\$300,018</u></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, 2021

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

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines, Licenses and Permits	\$800	\$500	\$700	\$200
Expenditures				
Current:				
Security of Persons and Property:				
Enforcement and Education:				
Materials and Supplies	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>35,000</u>
<i>Net Change in Fund Balance</i>	(34,200)	(34,500)	700	35,200
<i>Fund Balance Beginning of Year</i>	<u>35,198</u>	<u>35,198</u>	<u>35,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$998</u></u>	<u><u>\$698</u></u>	<u><u>\$35,898</u></u>	<u><u>\$35,200</u></u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Shade Tree Fund
For the Year Ended December 31, 2021

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

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$666,374</u>	<u>\$666,374</u>	<u>\$666,374</u>	<u>\$0</u>
Expenditures				
Current:				
General Government:				
Auditor:				
Purchased Services	66,374	66,374	0	66,374
Capital Outlay	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>
Total General Government	366,374	366,374	0	366,374
Security of Persons and Property:				
Fire Prevention:				
Personal Services	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>666,374</u>	<u>666,374</u>	<u>300,000</u>	<u>366,374</u>
<i>Net Change in Fund Balance</i>	0	0	366,374	366,374
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$366,374</u>	<u>\$366,374</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Small Cities Block Grant Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$100,000	\$90,000	\$47,000	(\$43,000)
Expenditures				
Capital Outlay	90,000	47,000	47,000	0
<i>Net Change in Fund Balance</i>	10,000	43,000	0	(43,000)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$43,000</u>	<u>\$0</u>	<u>(\$43,000)</u>

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$0	\$41,046	\$41,046
Interest	0	0	3	3
Other	2,000	5,000	4,057	(943)
<i>Total Revenues</i>	2,000	5,000	45,106	40,106
Expenditures				
Capital Outlay	25,000	25,000	49,351	(24,351)
<i>Net Change in Fund Balance</i>	(23,000)	(20,000)	(4,245)	15,755
<i>Fund Balance Beginning of Year</i>	28,174	28,174	28,174	0
<i>Fund Balance End of Year</i>	<u>\$5,174</u>	<u>\$8,174</u>	<u>\$23,929</u>	<u>\$15,755</u>

City of Dover
Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Cemetery Endowment Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$3,767	\$3,767
Charges for Services	8,000	8,500	9,535	1,035
<i>Total Revenues</i>	8,000	8,500	13,302	4,802
Expenditures				
Current:				
Public Health Services:				
Cemetery Care:				
Purchased Services	30,000	30,000	3,767	26,233
<i>Net Change in Fund Balance</i>	(22,000)	(21,500)	9,535	31,035
<i>Fund Balance Beginning of Year</i>	784,803	784,803	784,803	0
<i>Fund Balance End of Year</i>	\$762,803	\$763,303	\$794,338	\$31,035

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$2,663,000	\$2,300,000	\$2,411,515	\$111,515
Other	87,000	75,000	133,167	58,167
<i>Total Revenues</i>	<u>2,750,000</u>	<u>2,375,000</u>	<u>2,544,682</u>	<u>169,682</u>
Expenses				
Purchased Services	325,000	357,400	330,652	26,748
Claims	2,400,000	2,455,000	2,447,624	7,376
<i>Total Expenses</i>	<u>2,725,000</u>	<u>2,812,400</u>	<u>2,778,276</u>	<u>34,124</u>
<i>Net Change in Fund Equity</i>	25,000	(437,400)	(233,594)	203,806
<i>Fund Equity Beginning of Year</i>	<u>440,208</u>	<u>440,208</u>	<u>440,208</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$465,208</u>	<u>\$2,808</u>	<u>\$206,614</u>	<u>\$203,806</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$300	\$100	\$9	(\$91)
Expenses				
Distributions on Behalf of Individuals:				
Purchased Services	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Net Change in Fund Equity</i>	(700)	(900)	9	909
<i>Fund Equity Beginning of Year</i>	<u>9,576</u>	<u>9,576</u>	<u>9,576</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$8,876</u></u>	<u><u>\$8,676</u></u>	<u><u>\$9,585</u></u>	<u><u>\$909</u></u>

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions for Individuals	\$0	\$0	\$2,429	\$2,429
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	0	0	2,429	2,429
<i>Fund Equity Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,429</u>	<u>\$2,429</u>

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions for Individuals	\$0	\$0	\$24,401	\$24,401
Interest	0	0	2	2
<i>Total Revenues</i>	0	0	24,403	24,403
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	24,403	24,403
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$24,403</u>	<u>\$24,403</u>

The City of Dover, Ohio

Annual Comprehensive

Financial Report

For the Year Ended December 31, 2021



STATISTICAL SECTION

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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)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental Activities				
Net Investment in Capital Assets	\$21,424,999	\$21,074,945	\$21,063,293	\$19,271,647
Restricted	2,837,689	2,397,427	2,226,452	2,038,631
Unrestricted (Deficit) (1)	<u>(8,720,716)</u>	<u>(10,525,967)</u>	<u>(9,957,366)</u>	<u>(14,152,987)</u>
<i>Total Governmental Activities Net Position</i>	<u>15,541,972</u>	<u>12,946,405</u>	<u>13,332,379</u>	<u>7,157,291</u>
Business-Type Activities				
Net Investment in Capital Assets	32,304,492	32,905,198	32,476,334	30,157,689
Restricted	0	0	0	0
Unrestricted (1)	<u>9,620,077</u>	<u>4,150,049</u>	<u>4,834,540</u>	<u>6,658,972</u>
<i>Total Business-Type Activities Net Position</i>	<u>41,924,569</u>	<u>37,055,247</u>	<u>37,310,874</u>	<u>36,816,661</u>
Primary Government				
Net Investment in Capital Assets	53,729,491	53,980,143	53,539,627	49,429,336
Restricted	2,837,689	2,397,427	2,226,452	2,038,631
Unrestricted (Deficit) (1)	<u>899,361</u>	<u>(6,375,918)</u>	<u>(5,122,826)</u>	<u>(7,494,015)</u>
<i>Total Primary Government Net Position</i>	<u>\$57,466,541</u>	<u>\$50,001,652</u>	<u>\$50,643,253</u>	<u>\$43,973,952</u>

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

(Restated) 2017	2016	2015	(Restated) 2014	2013	2012
\$18,599,070	\$17,768,347	\$14,280,928	\$14,349,226	\$14,665,693	\$14,711,043
2,044,327	2,152,807	2,000,347	2,124,886	1,947,165	1,691,379
(12,057,003)	(3,416,062)	(2,031,153)	(3,079,845)	4,465,268	3,306,443
8,586,394	16,505,092	14,250,122	13,394,267	21,078,126	19,708,865
29,156,990	28,026,128	25,937,921	25,686,770	23,029,114	22,222,982
0	0	0	0	4,560,733	4,135,673
6,596,488	9,819,626	9,460,161	7,538,328	7,710,001	8,820,517
35,753,478	37,845,754	35,398,082	33,225,098	35,299,848	35,179,172
47,756,060	45,794,475	40,218,849	40,035,996	37,694,807	36,934,025
2,044,327	2,152,807	2,000,347	2,124,886	6,507,898	5,827,052
(5,460,515)	6,403,564	7,429,008	4,458,483	12,175,269	12,126,960
\$44,339,872	\$54,350,846	\$49,648,204	\$46,619,365	\$56,377,974	\$54,888,037

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

	2021	2020	2019	2018 (1)
Program Revenues				
Governmental Activities:				
Charges for Services and Sales:				
General Government	\$338	\$265	\$289	\$439
Security of Persons and Property	116,626	123,044	125,325	127,490
Public Health Services	554,798	456,706	441,346	526,888
Community Environment - Primary Government	0	4,220	938	793
Basic Utility Services	956,931	959,705	870,544	801,718
Leisure Time Activities	122,715	34,485	163,851	159,836
Subtotal - Charges for Services and Sales	<u>1,751,408</u>	<u>1,578,425</u>	<u>1,602,293</u>	<u>1,617,164</u>
Operating Grants, Contributions and Interest:				
General Government	0	80,035	0	0
Security of Persons and Property	329,216	738,803	34,150	17,905
Transportation	1,068,903	841,335	947,950	661,929
Public Health Services	4,014	177,024	15,284	0
Community Environment - Primary Government	18	144,453	476	0
Community Environment - Intergovernmental	0	14,930	0	0
Leisure Time Activities	0	10,721	0	0
Subtotal - Operating Grants, Contributions and Interest	<u>1,402,151</u>	<u>2,007,301</u>	<u>997,860</u>	<u>679,834</u>
Capital Grants, Contributions and Interest:				
General Government	0	0	0	105,869
Security of Persons and Property	30,131	50,000	189,469	0
Transportation	0	0	291,000	96,929
Public Health Services	0	0	0	0
Community Environment - Primary Government	88,049	79,801	32,427	79,853
Leisure Time Activities	382,853	80,475	81,454	17,797
Subtotal - Capital Grants, Contributions and Interest	<u>501,033</u>	<u>210,276</u>	<u>594,350</u>	<u>300,448</u>
<i>Total Governmental Activities Program Revenues</i>	<u>3,654,592</u>	<u>3,796,002</u>	<u>3,194,503</u>	<u>2,597,446</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,282,759	3,540,297	3,338,866	3,298,519
Electric	25,003,915	25,081,956	27,179,179	28,197,163
Water	2,503,338	2,499,500	2,472,060	2,274,997
Subtotal - Charges for Services	<u>30,790,012</u>	<u>31,121,753</u>	<u>32,990,105</u>	<u>33,770,679</u>
Operating Grants, Contributions and Interest:				
Sewer	0	28,554	0	0
Electric	0	22,058	0	0
Water	0	12,811	0	0
Subtotal - Operating Grants, Contributions and Interest	<u>0</u>	<u>63,423</u>	<u>0</u>	<u>0</u>
Capital Grants, Contributions and Interest:				
Sewer	0	0	33,982	0
Water	0	0	0	245,000
Subtotal - Capital Grants, Contributions and Interest	<u>0</u>	<u>0</u>	<u>33,982</u>	<u>245,000</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>30,790,012</u>	<u>31,185,176</u>	<u>33,024,087</u>	<u>34,015,679</u>
<i>Total Primary Government Program Revenues</i>	<u>\$34,444,604</u>	<u>\$34,981,178</u>	<u>\$36,218,590</u>	<u>\$36,613,125</u>

2017	2016	2015 (2)	2014	2013	2012
\$197,651	\$190,038	\$193,071	\$341	\$378	\$0
581,978	578,568	605,856	125,303	128,140	60,609
465,738	453,630	481,290	462,782	461,183	467,755
16,868	16,473	13,972	24,165	24,705	0
88,969	77,505	103,846	625,544	752,629	841,032
124,324	124,958	133,193	118,183	123,229	0
<u>1,475,528</u>	<u>1,441,172</u>	<u>1,531,228</u>	<u>1,356,318</u>	<u>1,490,264</u>	<u>1,369,396</u>
0	0	0	0	0	0
17,898	17,882	17,282	17,424	17,519	8,357
661,532	653,132	636,667	663,548	598,721	605,844
2,832	0	0	0	0	0
0	0	0	42,000	5,636	48,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>682,262</u>	<u>671,014</u>	<u>653,949</u>	<u>722,972</u>	<u>621,876</u>	<u>662,201</u>
0	0	0	0	0	0
0	0	0	0	423,951	0
415,536	1,544,265	562,235	0	0	207,769
6,018	0	0	0	0	0
0	85,420	45,078	197,621	312,730	213,863
261,970	812,053	0	0	0	0
<u>683,524</u>	<u>2,441,738</u>	<u>607,313</u>	<u>197,621</u>	<u>736,681</u>	<u>421,632</u>
<u>2,841,314</u>	<u>4,553,924</u>	<u>2,792,490</u>	<u>2,276,911</u>	<u>2,848,821</u>	<u>2,453,229</u>
3,189,962	3,445,743	3,345,235	3,357,098	3,352,604	3,147,970
26,987,344	25,761,590	22,789,108	22,521,381	23,065,550	21,496,934
2,298,881	2,312,007	2,255,453	2,114,210	2,104,759	2,124,001
<u>32,476,187</u>	<u>31,519,340</u>	<u>28,389,796</u>	<u>27,992,689</u>	<u>28,522,913</u>	<u>26,768,905</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	78,397	0	0	0	0
0	65,400	0	0	0	0
<u>0</u>	<u>143,797</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>32,476,187</u>	<u>31,663,137</u>	<u>28,389,796</u>	<u>27,992,689</u>	<u>28,522,913</u>	<u>26,768,905</u>
<u>\$35,317,501</u>	<u>\$36,217,061</u>	<u>\$31,182,286</u>	<u>\$30,269,600</u>	<u>\$31,371,734</u>	<u>\$29,222,134</u>

(continued)

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

	2021	2020	2019	2018 (1)
Expenses				
Governmental Activities:				
General Government	\$1,039,147	\$1,777,333	\$2,041,536	\$2,026,104
Security of Persons and Property	6,195,270	6,986,821	632,188	6,901,037
Transportation	2,244,045	2,783,943	2,630,640	2,388,755
Public Health Services	617,330	1,034,351	1,022,967	918,470
Community Environment - Primary Government	149,323	383,295	205,903	222,825
Community Environment - Intergovernmental	0	14,930	0	0
Basic Utility Services	937,432	919,664	858,970	767,118
Leisure Time Activities	828,725	1,134,944	1,326,778	1,369,916
Interest and Fiscal Charges	69,287	65,446	67,742	77,310
<i>Total Governmental Activities Expenses</i>	<u>12,080,559</u>	<u>15,100,727</u>	<u>8,786,724</u>	<u>14,671,535</u>
Business-Type Activities:				
Sewer	2,460,150	4,540,298	4,254,202	4,081,380
Electric	23,533,312	25,705,966	27,473,078	27,539,776
Water	1,233,322	1,921,010	1,973,536	2,057,171
<i>Total Business-Type Activities Expenses</i>	<u>27,226,784</u>	<u>32,167,274</u>	<u>33,700,816</u>	<u>33,678,327</u>
<i>Total Primary Government Expenses</i>	<u>39,307,343</u>	<u>47,268,001</u>	<u>42,487,540</u>	<u>48,349,862</u>
Net (Expense) Revenue				
Governmental Activities	(8,425,967)	(11,304,725)	(5,592,221)	(12,074,089)
Business-Type Activities	3,563,228	(982,098)	(676,729)	337,352
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(\$4,862,739)</u>	<u>(\$12,286,823)</u>	<u>(\$6,268,950)</u>	<u>(\$11,736,737)</u>

2017	2016	2015 (2)	2014	2013	2012
\$1,898,611	\$1,667,919	\$1,340,412	\$1,912,267	\$2,313,710	\$1,809,857
5,613,851	5,923,090	4,899,426	5,190,764	5,082,413	5,094,116
2,334,839	2,172,494	2,704,103	1,925,102	1,928,227	1,879,829
869,210	765,011	711,562	1,481,578	762,721	808,220
148,743	136,628	130,931	130,344	268,923	188,273
0	0	0	0	0	0
697,490	603,309	708,629	783,122	672,945	629,555
1,209,073	1,157,740	1,046,395	1,121,296	1,291,658	1,134,362
85,950	96,888	99,907	99,979	113,423	164,403
<u>12,857,767</u>	<u>12,523,079</u>	<u>11,641,365</u>	<u>12,644,452</u>	<u>12,434,020</u>	<u>11,708,615</u>
3,544,431	3,349,740	3,282,367	3,107,960	3,727,710	3,670,590
26,714,336	24,598,405	21,929,834	22,381,043	23,723,046	22,992,501
1,982,129	2,026,537	1,814,774	1,840,661	1,802,403	1,854,651
<u>32,240,896</u>	<u>29,974,682</u>	<u>27,026,975</u>	<u>27,329,664</u>	<u>29,253,159</u>	<u>28,517,742</u>
<u>45,098,663</u>	<u>42,497,761</u>	<u>38,668,340</u>	<u>39,974,116</u>	<u>41,687,179</u>	<u>40,226,357</u>
(10,016,453)	(7,969,155)	(8,848,875)	(10,367,541)	(9,585,199)	(9,255,386)
235,291	1,688,455	1,362,821	663,025	(730,246)	(1,748,837)
<u>(\$9,781,162)</u>	<u>(\$6,280,700)</u>	<u>(\$7,486,054)</u>	<u>(\$9,704,516)</u>	<u>(\$10,315,445)</u>	<u>(\$11,004,223)</u>

(continued)

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

	2021	2020	2019	2018 (1)
General Revenues				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$1,720,367	\$1,648,627	\$1,632,381	\$1,623,618
Police and Fire Pension	159,072	157,430	143,164	140,400
Kilowatt per Hour Taxes Levied for				
General Purposes (3)	763,669	1,107,632	787,951	707,148
Income Taxes levied for:				
General Purposes	3,703,435	3,196,419	4,470,045	4,027,835
Street Maintenance and Repair	520,211	493,566	625,851	599,508
Cemetery	365,751	400,954	371,520	378,696
Police and Fire Pension	582,871	672,316	501,240	615,566
Capital Outlay	2,514,116	2,087,989	1,933,867	1,809,114
Grants and Entitlements not Restricted to				
Specific Programs	628,528	522,807	547,383	477,289
Unrestricted Contributions	57,417	8,659	25,075	15,208
Investment Earnings	26,305	117,601	296,537	217,739
Miscellaneous	412,154	904,751	277,412	332,865
<i>Total Governmental Activities General Revenues</i>	<u>11,453,896</u>	<u>11,318,751</u>	<u>11,612,426</u>	<u>10,944,986</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	793,378	28,000	0	0
Investment Earnings	1,477	12,743	41,053	33,967
Miscellaneous	78,877	285,728	211,144	391,864
<i>Total Business-Type Activities General Revenues</i>	<u>873,732</u>	<u>326,471</u>	<u>252,197</u>	<u>425,831</u>
<i>Total Primary Government General Revenues</i>	<u>12,327,628</u>	<u>11,645,222</u>	<u>11,864,623</u>	<u>11,370,817</u>
Special Item				
Business-Type Activities	0	0	1,073,628	0
Transfers				
Governmental Activities	(432,362)	(400,000)	154,883	(300,000)
Business-Type Activities	432,362	400,000	(154,883)	300,000
Change in Net Position				
Governmental Activities	2,595,567	(385,974)	6,175,088	(1,429,103)
Business-Type Activities	4,869,322	(255,627)	494,213	1,063,183
<i>Total Primary Government Change in Net Position</i>	<u>\$7,464,889</u>	<u>(\$641,601)</u>	<u>\$6,669,301</u>	<u>(\$365,920)</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.

2017	2016	2015 (2)	2014	2013	2012
\$1,624,958	\$889,470	\$885,041	\$897,494	\$875,654	\$748,044
139,231	127,726	131,174	132,413	130,611	135,398
678,961	707,221	717,005	712,312	0	0
4,217,363	4,826,664	4,693,691	5,131,043	4,700,061	3,377,249
513,677	647,687	632,321	677,859	560,660	469,110
318,691	368,074	289,661	392,274	360,872	316,019
480,120	504,270	296,468	569,628	579,482	409,554
1,791,360	2,055,521	1,928,981	2,187,243	2,005,426	1,607,109
516,440	446,054	441,197	401,495	1,352,561	1,406,047
14,805	20,616	13,771	20,108	14,700	0
169,451	53,653	25,514	11,633	18,961	29,144
116,572	249,524	249,906	275,643	355,472	549,004
10,581,629	10,896,480	10,304,730	11,409,145	10,954,460	9,046,678
0	0	0	0	0	0
18,386	9,485	1,649	4,976	1,153	913
136,424	77,377	208,514	699,450	849,769	904,590
154,810	86,862	210,163	704,426	850,922	905,503
10,736,439	10,983,342	10,514,893	12,113,571	11,805,382	9,952,181
0	0	0	0	0	0
(620,240)	(672,355)	(600,000)	0	0	0
620,240	672,355	600,000	0	0	0
(55,064)	2,254,970	855,855	1,041,604	1,369,261	(208,708)
1,010,341	2,447,672	2,172,984	1,367,451	120,676	(843,334)
\$955,277	\$4,702,642	\$3,028,839	\$2,409,055	\$1,489,937	(\$1,052,042)

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

	2021	2020	2019	2018
General Fund				
Nonspendable	\$196,999	\$189,533	\$189,477	\$190,547
Assigned	2,038,843	2,516,623	1,731,456	1,381,941
Unassigned	659,244	1,031,578	1,194,045	1,284,113
Total General Fund	<u>2,895,086</u>	<u>3,737,734</u>	<u>3,114,978</u>	<u>2,856,601</u>
All Other Governmental Funds				
Nonspendable (1)	950,105	981,826	960,640	885,369
Restricted (1)	1,628,101	1,413,712	942,438	898,854
Committed	2,522,299	1,806,904	1,464,737	1,922,774
Unassigned (Deficit)	0	0	(29,787)	0
Total All Other Governmental Funds	<u>5,100,505</u>	<u>4,202,442</u>	<u>3,338,028</u>	<u>3,706,997</u>
Total Governmental Funds	<u><u>\$7,995,591</u></u>	<u><u>\$7,940,176</u></u>	<u><u>\$6,453,006</u></u>	<u><u>\$6,563,598</u></u>

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

2017	2016	2015	2014	2013	2012
\$122,337	\$123,849	\$122,239	\$109,557	\$115,155	\$103,704
1,164,409	848,548	993,022	475,892	1,085,489	1,042,593
1,915,427	1,814,711	1,736,876	1,417,828	1,073,477	791,688
3,202,173	2,787,108	2,852,137	2,003,277	2,274,121	1,937,985
134,459	135,626	161,080	142,542	131,692	164,478
1,717,633	1,672,921	1,600,840	1,564,315	1,577,064	1,444,346
2,672,918	2,242,418	2,693,533	2,279,900	2,324,688	1,906,934
0	(24,187)	0	(41,200)	(45,780)	(75,785)
4,525,010	4,026,778	4,455,453	3,945,557	3,987,664	3,439,973
\$7,727,183	\$6,813,886	\$7,307,590	\$5,948,834	\$6,261,785	\$5,377,958

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

	2021	2020	2019	2018
Revenues				
Property Taxes	\$1,880,758	\$1,810,373	\$1,773,970	\$1,761,547
Income Taxes	7,842,612	7,041,976	8,005,171	7,178,039
Kilowatt per Hour Tax (1)	763,669	1,107,632	787,951	707,148
Intergovernmental	2,186,936	2,752,576	1,730,763	1,345,160
Interest	30,340	127,931	312,371	217,739
Fines, Licenses and Permits	24,126	30,544	32,825	34,990
Charges for Services	1,724,461	1,526,550	1,587,843	1,573,677
Contributions and Donations	280,745	40,646	60,069	29,333
Other	129,398	799,611	201,723	239,268
<i>Total Revenues</i>	<u>14,863,045</u>	<u>15,237,839</u>	<u>14,492,686</u>	<u>13,086,901</u>
Expenditures				
Current:				
General Government	1,677,258	1,514,377	1,675,583	1,474,502
Security of Persons and Property	5,966,968	5,718,480	5,680,290	5,545,221
Transportation	1,347,696	1,398,704	1,308,246	1,362,899
Public Health Services	942,911	904,482	1,225,994	825,713
Community Environment	131,135	313,767	130,512	130,524
Basic Utility Services	937,432	919,664	858,970	767,118
Leisure Time Activities	1,009,164	770,073	1,001,482	1,008,759
Intergovernmental	0	14,930	0	0
Capital Outlay	2,161,382	1,992,484	2,188,433	2,493,332
Debt Service:				
Principal Retirement	178,958	172,594	272,711	263,669
Interest and Fiscal Charges	71,122	64,814	70,757	80,549
<i>Total Expenditures</i>	<u>14,424,026</u>	<u>13,784,369</u>	<u>14,412,978</u>	<u>13,952,286</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>439,019</u>	<u>1,453,470</u>	<u>79,708</u>	<u>(865,385)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,196	3,700	9,700	1,800
Inception of Capital Lease	13,200	0	0	0
General Obligation Bonds Issued	0	430,000	0	0
Loans Issued	0	0	0	0
Insurance Recoveries	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(400,000)	(400,000)	(200,000)	(300,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(383,604)</u>	<u>33,700</u>	<u>(190,300)</u>	<u>(298,200)</u>
<i>Net Change in Fund Balances</i>	<u>\$55,415</u>	<u>\$1,487,170</u>	<u>(\$110,592)</u>	<u>(\$1,163,585)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.9%	1.9%	2.8%	2.9%

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.

2017	2016	2015	2014	2013	2012
\$1,765,821	\$1,018,015	\$1,018,379	\$1,034,679	\$1,009,800	\$890,268
8,348,725	7,957,334	9,061,247	7,589,555	7,626,454	6,609,398
678,961	707,221	717,005	712,312	0	0
1,758,870	3,509,108	1,553,872	1,450,826	2,776,288	2,722,755
169,451	53,653	25,514	11,633	18,961	29,144
34,503	33,901	32,586	32,803	35,640	60,609
1,462,778	1,408,617	1,455,957	1,391,234	1,419,987	1,261,803
103,345	22,721	89,671	20,108	14,700	0
67,025	206,458	207,323	240,256	352,689	472,561
14,389,479	14,917,028	14,161,554	12,483,406	13,254,519	12,046,538
1,552,030	1,461,851	1,321,341	1,840,339	2,124,429	1,717,237
5,042,819	4,748,834	4,613,982	4,674,192	4,272,192	4,396,320
1,282,274	1,188,000	1,231,769	1,300,051	1,158,730	1,157,078
777,355	717,291	695,417	994,453	735,189	751,935
131,686	126,128	132,555	127,164	259,771	190,316
697,490	603,309	708,629	783,122	672,945	629,555
1,032,391	940,840	911,380	973,292	831,149	913,126
0	0	0	0	0	0
2,058,238	4,740,298	2,246,225	1,769,293	1,989,870	1,639,805
259,754	240,301	240,107	231,639	210,334	208,377
89,065	96,061	101,393	102,812	116,083	129,804
12,923,102	14,862,913	12,202,798	12,796,357	12,370,692	11,733,553
1,466,377	54,115	1,958,756	(312,951)	883,827	312,985
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	0
(600,000)	(600,000)	(600,000)	(24,000)	0	0
(553,080)	(547,819)	(600,000)	0	0	0
\$913,297	(\$493,704)	\$1,358,756	(\$312,951)	\$883,827	\$312,985
3.1%	3.2%	3.1%	3.0%	2.9%	3.2%

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

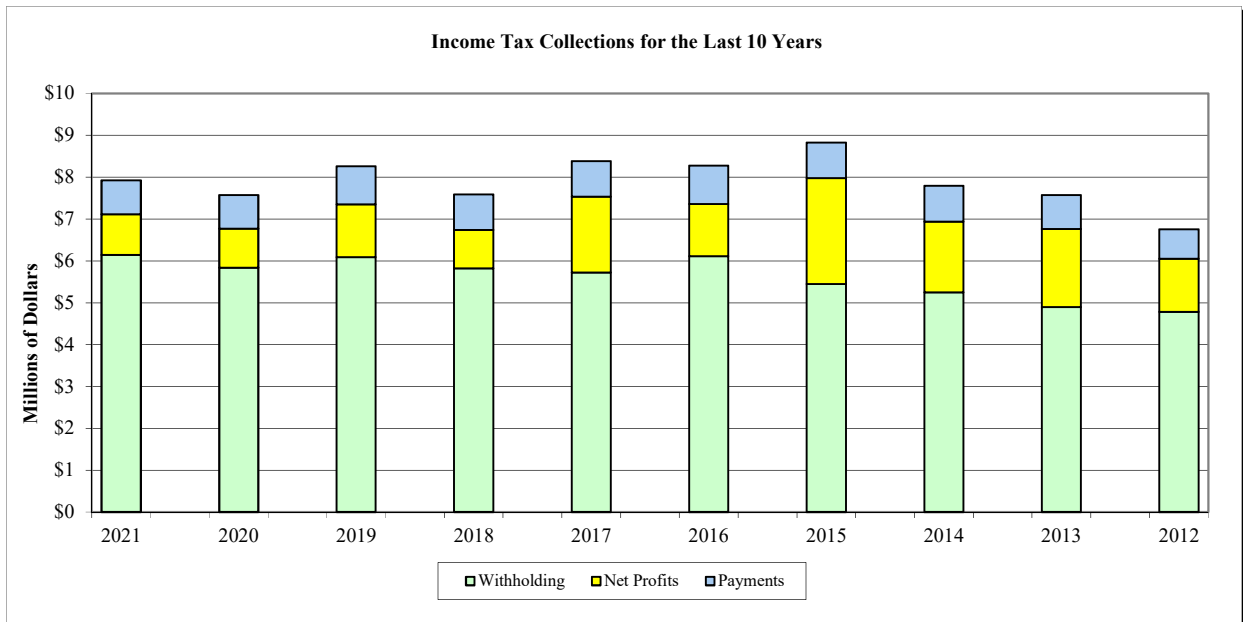
Tax Year	Tax Rate (1)	Total Tax Collected (2)	Taxes From Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes from Individual Payments	Percentage of Taxes from Individual Payments
2021	1.50%	\$7,927,823	\$6,140,423	77.45%	\$976,645	12.32%	\$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
2012	1.50	6,751,331	4,780,617	70.81	1,271,276	18.83	699,438	10.36

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

	2021	2020	2019	2018
Electric Sold (MWH) (000)				
Residential	51,146	54,722	54,298	57,729
Commercial	28,535	29,041	29,282	29,641
Industrial	135,387	133,128	141,286	145,542
Total	<u>215,068</u>	<u>216,891</u>	<u>224,866</u>	<u>232,912</u>
 Number of Customers				
Residential	5,826	5,816	5,819	5,813
Commercial	902	901	901	892
Industrial	113	112	111	111
Total	<u>6,841</u>	<u>6,829</u>	<u>6,831</u>	<u>6,816</u>

Source: City Records

2017	2016	2015	2014	2013	2012
53,000	57,572	57,404	58,765	56,788	58,606
27,935	30,907	30,546	31,189	30,044	30,049
141,185	142,506	143,035	146,636	140,649	141,896
<u>222,120</u>	<u>230,985</u>	<u>230,985</u>	<u>236,590</u>	<u>227,481</u>	<u>230,551</u>
5,817	5,828	5,831	5,794	5,777	5,772
891	888	879	871	871	862
110	107	103	103	102	102
<u>6,818</u>	<u>6,823</u>	<u>6,813</u>	<u>6,768</u>	<u>6,750</u>	<u>6,736</u>

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

Type of Customer:	2021	2020	2019	2018
Residential:				
Customer Charge	\$7.20000	\$7.13000	\$7.06000	\$6.99000
First 800 KWH	0.13096	0.12966	0.12838	0.12711
Next 700 KWH - per KWH	0.12497	0.12373	0.12250	0.12129
All Over 1500 KWH - per KWH	0.11701	0.11585	0.11470	0.11356
Commercial:				
Customer Charge	6.83000	6.76000	6.69000	6.62000
First 50 KWH per KW of demand - per KWH	0.16768	0.16602	0.16438	0.16275
Next 150 KWH per KW of demand - per KWH				
First 3,000 KWH per KWH	0.14590	0.14446	0.14303	0.14161
Over 3,000 KWH per KWH	0.12273	0.12151	0.12031	0.11912
For all remaining KWH per KWH	0.10821	0.10714	0.10608	0.10503
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	0.18691	0.18506	0.18323	0.18142
Next 170 KWH per KVA of demand				
2,000 KWH - per KWH	0.14082	0.13943	0.13805	0.13668
8,000 KWH - per KWH	0.12711	0.12585	0.12460	0.12337
90,000 KWH - per KWH	0.11423	0.11310	0.11198	0.11087
Over 100,000 KWH - per KWH	0.10541	0.10437	0.10334	0.10232
Over 200 KWH per KVA of demand				
First 200,000 KWH - per KWH	0.09485	0.09391	0.09298	0.09206
All remaining KWH - per KWH	0.08870	0.08782	0.08695	0.08609

Source: City Records

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

2017	2016	2015	2014	2013	2012
\$6.92000	\$6.85000	\$6.78000	\$6.71000	\$5.97000	\$5.97000
0.12585	0.12460	0.12337	0.12215	0.06107	0.06107
0.12009	0.11890	0.11772	0.11655	0.05609	0.05609
0.11244	0.11133	0.11023	0.10914	0.04950	0.04950
6.55000	6.49000	6.43000	6.37000	5.97000	5.97000
0.16114	0.15954	0.15796	0.15640	0.09900	0.09900
0.14021	0.13882	0.13745	0.13609	0.07997	0.07997
0.11794	0.11677	0.11561	0.11447	0.05970	0.05970
0.10399	0.10296	0.10194	0.10093	0.04701	0.04701
2.75000	2.75000	2.75000	2.75000	2.75000	2.75000
0.17962	0.17784	0.17608	0.17434	0.12189	0.12189
0.13535	0.13399	0.13266	0.13135	0.08010	0.08010
0.12215	0.12094	0.11974	0.11855	0.06765	0.06765
0.10977	0.10868	0.10760	0.10653	0.05597	0.05597
0.10131	0.10031	0.09932	0.09834	0.04801	0.04801
0.09113	0.09025	0.08936	0.08848	0.03842	0.03842
0.08524	0.08440	0.08356	0.08273	0.03283	0.03283

City of Dover
Tuscarawas County, Ohio
Principal Electric Customers
2021 and 2012

Customer	<i>2021</i>	
	MWH Sold	Percentage of Total MWH Sold
Dover Chemical Corporation	20,577	9.57 %
Kraton Chemical Corporation	15,216	7.07
Meteor Sealing Systems, LLC	12,272	5.71
Allied Machine and Engineering Corporation	10,762	5.00
Cleveland Clinic Union Hospital	10,211	4.75
Deflecto Corporation	8,595	4.00
Zimmer Patient Care Division	4,784	2.22
Inca Presswood Pallets, Ltd	3,897	1.81
Buehlers Food Market, Incorporated	3,725	1.73
Giant Eagle, Incorporated	2,684	1.25
Totals	<u>92,723</u>	<u>43.11 %</u>
Total MWH Sold	<u>215,068</u>	

Customer	<i>2012</i>	
	MWH Sold	Percentage of Total MWH Sold
Arizona Chemical Corporation	22,523	9.77 %
Dover Chemical Corporation	19,219	8.34
Meteor Sealing Systems, LLC	10,601	4.60
Union Hospital	9,478	4.11
Allied Machine and Engineering Corporation	9,601	4.16
Deflecto Corporation	7,117	3.09
Inca Presswood Pallets Ltd	5,472	2.37
Zimmer Patient Care Division	4,550	1.97
Giant Eagle, Incorporated	3,995	1.73
Buehlers Food Market, Incorporated	3,588	1.56
Totals	<u>96,144</u>	<u>41.70 %</u>
Total MWH Sold	<u>230,551</u>	

Source: City Records

City of Dover
Tuscarawas County, Ohio
Computation of Direct and Overlapping Debt Attributable to Governmental Activities
December 31, 2021

	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	\$1,945,849	100.00 %	\$1,945,849
Capital Leases	<u>11,681</u>	100.00	<u>11,681</u>
Total Direct Debt	<u>1,957,530</u>		<u>1,957,530</u>
Overlapping Debt:			
Payable from Property Taxes			
Dover City School District Bonds	23,352,526	68.79	16,064,203
Tuscarawas County General Obligation Bonds	503,041	12.74	64,087
Payable from Other Sources			
Dover City School District Capital Lease	<u>7,282</u>	68.79	<u>5,009</u>
Total Overlapping Debt	<u>23,862,849</u>		<u>16,133,299</u>
Total	<u><u>\$25,820,379</u></u>		<u><u>\$18,090,829</u></u>

Source: Tuscarawas County, Ohio; County Auditor

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

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

Year	Governmental Activities				Actual Taxable Value of Property	Percentage of Actual Taxable Value of Property	Per Capita (1)
	General Obligation Bonds	Loans	Capital Lease	Total			
2021	\$1,945,849	\$0	\$11,681	\$1,957,530	\$858,656,371	0.23 %	149
2020	2,114,743	0	410	2,115,153	835,960,543	0.25	166
2019	1,806,538	40,688	2,795	1,850,021	751,544,800	0.25	145
2018	1,928,333	182,008	5,057	2,115,398	744,240,200	0.28	166
2017	2,045,128	319,778	7,203	2,372,109	730,826,143	0.32	185
2016	2,161,923	443,712	9,239	2,614,874	684,167,229	0.38	203
2015	2,273,717	523,024	0	2,796,741	679,827,000	0.41	218
2014	2,385,512	645,416	0	3,030,928	674,320,771	0.45	235
2013	2,497,307	759,657	0	3,256,964	666,952,486	0.49	252
2012	2,604,102	857,898	0	3,462,000	668,288,486	0.52	268

Year	Business-Type Activities				Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	OWDA Loans	Revenue Bonds	Total Debt (2)		
2021	\$3,791,172	\$5,650,585	\$480,000	\$11,879,287	3.05 %	\$906
2020	4,156,789	6,358,675	960,000	13,590,617	3.61	1,068
2019	4,977,406	7,044,301	1,425,000	15,296,728	4.23	1,199
2018	5,783,023	7,708,176	2,600,000	18,206,597	5.09	1,426
2017	6,573,640	8,350,990	3,755,000	21,051,739	6.19	1,639
2016	7,344,257	8,973,411	4,900,000	23,832,542	7.49	1,848
2015	8,099,875	9,576,086	6,020,000	26,492,702	8.45	2,061
2014	6,175,492	10,159,641	7,110,000	26,476,061	9.51	2,052
2013	6,486,109	10,641,507	8,619,848	29,004,428	10.42	2,248
2012	6,796,726	11,206,348	9,666,534	31,131,608	11.18	2,413

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

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

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

Primary Government		
Total General Obligation Bonds	Percentage of Actual Taxable Value of Property	Per Capita (1)
\$5,737,021	0.67 %	\$438
6,271,532	0.75	493
6,783,944	0.90	532
7,711,356	1.04	604
8,618,768	1.18	671
9,506,180	1.39	737
10,373,592	1.53	807
8,561,004	1.27	663
8,983,416	1.35	696
9,400,828	1.41	729

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

	2021	2020	2019	2018
Overall Legal Debt Limit (10.5% of Assessed Valuation)	\$31,555,622	\$30,721,550	\$27,619,271	\$27,350,827
Net Debt Applicable to Debt Limit	1,927,900	2,095,000	1,825,688	1,966,031
Overall Legal Debt Margin (10.5% of Assessed Valuation)	<u>\$29,627,722</u>	<u>\$28,626,550</u>	<u>\$25,793,583</u>	<u>\$25,384,796</u>
Legal Debt Margin as a Percentage of Debt Limit	93.89%	93.18%	93.39%	92.81%
Unvoted Legal Debt Limit (5.5% of Assessed Valuation)	\$16,529,135	\$16,092,240	\$14,467,237	\$14,326,624
Net Debt Applicable to Debt Limit	1,927,900	2,095,000	1,825,688	1,966,031
Unvoted Legal Debt Margin (5.5% of Assessed Valuation)	<u>\$14,601,235</u>	<u>\$13,997,240</u>	<u>\$12,641,549</u>	<u>\$12,360,593</u>
Legal Debt Margin as a Percentage of Debt Limit	88.34%	86.98%	87.38%	86.28%

Legal Debt Margin Calculation for the Year Ended December 31, 2021

	Overall Margin Within 10.5%	Unvoted Margin Within 5.5%
Assessed property value	<u>\$300,529,730</u>	<u>\$300,529,730</u>
Debt Limitation (percentage of assessed property value)	\$31,555,622	\$16,529,135
Gross Indebtedness	11,977,258	11,977,258
Less: Revenue Bonds	(480,000)	(480,000)
General Obligation Bonds - Enterprise Funds	(3,735,000)	(3,735,000)
OWDA Loan	(5,650,585)	(5,650,585)
Police and Fire Pension	<u>(183,773)</u>	<u>(183,773)</u>
Net Debt Applicable to Debt Limit	1,927,900	1,927,900
Legal Debt Margin Within Limitations	<u>\$29,627,722</u>	<u>\$14,601,235</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.

2017	2016	2015	2014	2013	2012
\$26,857,861	\$25,143,146	\$24,983,642	\$24,781,288	\$24,510,504	\$24,559,602
2,101,374	2,226,325	2,305,000	2,430,000	2,550,000	2,665,000
<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>	<u>\$21,894,602</u>
92.18%	91.15%	90.77%	90.19%	89.60%	89.15%
\$14,068,403	\$13,170,219	\$13,086,670	\$12,980,675	\$12,838,835	\$12,864,553
2,101,374	2,226,325	2,305,000	2,430,000	2,550,000	2,665,000
<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>	<u>\$10,199,553</u>
85.06%	83.10%	82.39%	81.28%	80.14%	79.28%

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	
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
2012	2,256,604	1,226,020	1,030,584	320,000	137,183	2.25

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

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

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

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

Year	Gross Revenues (1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service (3)		Coverage
				Principal	Interest	
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
2012	22,115,910	21,232,477	883,433	655,000	269,647	0.96

(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>
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
2012	12,904	278,390,896	21,574	43,951	7.5

(1) Source: U.S. Census Bureau

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

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

City of Dover
Tuscarawas County, Ohio
Principal Employers
2021 and 2012

2021	
Employer	Employees
Cleveland Clinic Union Hospital (1)	1,188
Meteor Sealing Systems, LLC	507
Allied Machine and Engineering Corporation	433
Zimmer Patient Care Division	361
Hennis Care Center, Incorporated	239
Dover City School District	289
Country Club Retirement Center	243
Deflecto, LLC	204
Park Village Health Care Center	161
Novogradac and Company, LLP	162
Total	<u>3,787</u>
Total Employment within the City	<u>n/a</u>

2012	
Employer	Employees
Union Hospital (1)	881
Allied Machine and Engineering Corporation	437
Zimmer Patient Care Division	303
Dover City School District	275
Meteor Sealing Systems, LLC	263
Buehlers Food Market, Incorporated	243
Hennis Care Center, Incorporated	202
Marlite, Incorporated	196
City of Dover	142
Dover Hydraulics	99
Total	<u>3,041</u>
Total Employment within the City	<u>n/a</u>

Source: City Records

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

n/a - Information not available

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

Function/Program	2021	2020	2019	2018	2017
General Government					
Mayor and Council	11.0	11.0	11.0	11.0	11.0
Auditor	3.0	3.0	3.0	3.0	3.0
Treasurer	0.5	0.5	0.5	0.5	0.5
Law	1.0	1.0	1.0	1.0	1.0
Civil Service Commission	1.5	1.5	1.5	1.5	3.0
Income Tax Department	2.0	2.0	2.5	2.5	2.5
Service Director	2.0	2.0	2.0	2.0	2.0
Janitor	1.0	1.0	1.0	1.0	1.0
Security of Persons and Property					
Police	24.0	25.0	24.0	25.0	25.0
Fire	25.0	25.0	25.0	24.0	22.0
Safety Director	0.5	0.5	1.0	1.0	0.0
Traffic Safety	7.0	9.0	8.0	8.5	8.5
Transportation					
Service/Street M&R	9.0	12.0	13.0	15.0	13.5
Public Health Services					
Cemetery	7.0	7.5	7.5	8.0	8.0
Community Environment					
Building	1.0	1.0	1.0	1.0	1.0
Leisure Time Activities					
Parks and Recreation (1)	33.5	16.5	33.5	33.0	34.5
Basic Utility Services					
Sewer	16.0	16.0	19.5	18.0	18.0
Electric	37.0	39.5	42.0	41.0	40.5
Water	11.5	13.0	11.0	12.0	13.0
Totals	<u>193.5</u>	<u>187.0</u>	<u>208.0</u>	<u>209.0</u>	<u>208.0</u>

Source: City of Dover, Ohio, Payroll Department

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

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
11.0	11.0	11.0	11.0	11.0
3.0	3.0	3.0	3.0	3.0
0.5	0.5	0.5	0.5	0.5
1.0	1.0	1.0	1.0	1.0
1.5	1.0	1.5	1.5	1.5
2.5	2.5	2.5	3.5	2.5
2.0	2.0	2.0	2.0	2.0
1.0	1.0	1.0	1.0	1.0
23.0	23.0	23.0	23.0	22.0
19.0	19.0	19.0	18.0	18.0
1.0	1.0	1.0	0.5	0.5
11.0	10.5	8.0	6.5	7.5
12.0	11.5	13.5	15.0	15.0
8.0	7.0	7.0	7.0	7.0
1.0	1.0	1.0	1.0	1.0
36.5	34.5	32.5	32.0	26.0
16.5	16.5	18.5	19.5	19.5
42.5	43.5	41.0	42.0	39.0
11.0	11.5	12.0	13.0	12.0
<u>204.0</u>	<u>201.0</u>	<u>199.0</u>	<u>201.0</u>	<u>190.0</u>

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

Function/Program	2021	2020	2019	2018
General Government				
<i>Council and Clerk</i>				
Number of ordinances passed	54	47	65	54
Number of resolutions passed	26	25	16	15
<i>Planning Commission</i>				
Number of Planning Commission docket items	14	24	25	15
<i>Finance Department</i>				
Number of checks/vouchers issued	3,970	3,964	4,445	4,517
Amount of checks written	\$49,783,368	\$50,619,015	\$51,891,691	\$51,738,120
Interest earnings for fiscal year (cash basis)	\$31,074	\$208,162	\$314,309	\$273,594
Number of receipts issued	490	503	538	471
General fund receipts (cash basis)	\$8,516,927	\$9,368,525	\$9,453,939	\$8,717,583
General fund expenditures (cash basis)	\$9,667,974	\$8,577,113	\$9,220,170	\$9,033,412
<i>Income Tax Department</i>				
Number of business net profit forms processed	1,113	1,122	1,206	1,378
Number of individual forms processed	2,983	2,825	2,766	2,793
Amount of penalties and interest collected	\$74,402	\$58,079	\$93,384	\$95,990
<i>Civil Service</i>				
Number of police entry tests administered	2	0	1	1
Number of fire entry tests administered	1	1	0	2
Number of police promotional tests administered	0	0	1	0
Number of hires of police officers from certified lists	2	1	1	1
Number of hires of fire/medics from certified lists	2	0	2	2
Number of promotions from police certified lists	0	0	1	0
<i>Building and Zoning</i>				
Estimated value of construction	\$5,383,083	\$13,096,971	\$6,341,697	\$43,907,442
Number of permits issued (all types)	235	308	219	212
Amount of revenue generated from permits	\$9,941	\$12,465	\$10,600	\$10,915
Number of contractor licenses	158	176	251	224
Zoning Board of Appeals hearings	12	18	13	14

2017	2016	2015	2014	2013	2012
52	52	51	65	67	63
20	14	30	27	26	16
36	14	28	28	25	15
4,337	4,189	4,292	4,197	3,782	3,818
\$48,290,720	\$48,564,187	\$43,126,613	\$55,183,032	\$52,888,467	\$49,211,053
\$147,706	\$62,354	\$19,961	\$9,152	\$14,515	\$21,504
499	551	534	555	564	540
\$8,932,334	\$8,137,259	\$8,490,271	\$7,902,413	\$8,055,961	\$7,184,714
\$8,544,407	\$8,273,160	\$7,894,249	\$7,967,437	\$7,644,025	\$7,448,613
1,338	1,357	1,339	1,333	1,374	1,265
2,754	2,973	3,150	2,902	4,817	4,394
\$94,796	\$63,502	\$57,534	\$51,179	\$45,894	\$32,544
1	0	1	0	1	1
0	1	1	1	0	0
1	0	2	0	1	0
2	0	2	0	0	0
3	0	2	1	0	1
1	0	0	0	1	0
\$5,754,058	\$16,314,458	\$33,278,239	\$19,135,419	\$12,799,960	\$20,454,790
244	217	207	223	275	280
\$13,220	\$12,566	\$11,400	\$11,800	\$8,884	\$9,730
296	269	290	267	295	319
24	13	13	28	28	27

(continued)

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

Function/Program	2021	2020	2019	2018
Security of Persons and Property				
<i>Police</i>				
Total calls for services	8,423	8,840	11,375	12,838
Number of traffic citations issued	525	852	1,220	1,207
Number of parking citations issued	58	55	153	121
Number of felony arrests	113	187	176	131
Number of misdemeanor arrests	373	405	602	619
Number of traffic accidents investigated	211	206	311	281
Number of injury accidents	19	20	42	43
Number of fatal accidents	1	0	0	0
Prisoners	55	44	83	95
Total miles driven	134,218	148,340	169,447	172,160
Total gasoline used	13,254	14,219	16,516	16,188
<i>Fire</i>				
EMS calls	1,697	1,196	1,339	1,754
Fire calls	49	74	52	77
Training hours	1,425	1,752	1,995	1,723
Leisure Time Activities				
<i>Recreation</i>				
Recreation League fees	\$15,085	\$6,795	\$15,055	\$16,585
Transportation				
Tons of asphalt	9,500	6,700	6,750	5,010
Tons of limestone	500	500	450	500
Paint striping (gallons of paint)	840	800	800	840
Street sweeping (days)	120	118	116	85
Man hours of leaf pick-up	1,444	1,478	1,290	1,362
Tons of salt	1,200	558	1,106	1,125
Water Department				
Average residential gallons of water billed monthly	3,800	4,000	3,800	3,900
Wastewater Department				
Average residential gallons of sewer billed monthly	3,500	3,600	3,600	3,700

Source: City Records

2017	2016	2015	2014	2013	2012
13,277	11,256	9,770	8,989	8,616	8,721
981	736	532	483	450	559
61	74	57	91	79	52
47	50	28	34	37	30
562	477	374	383	512	497
311	527	432	402	477	351
17	41	44	48	56	44
0	0	0	0	0	0
87	82	90	101	97	120
173,494	176,323	163,503	154,886	143,688	152,166
17,895	20,077	16,915	16,132	13,991	14,079
1,615	1,531	1,454	1,385	1,405	1,274
92	78	99	87	84	91
1,636	1,750	1,369	1,583	1,339	1,657
\$18,060	\$19,815	\$19,960	\$19,909	\$22,040	\$22,225
5,079	4,500	3,759	5,636	3,396	2,744
600	500	500	560	540	1,000
775	600	475	475	475	430
140	106	150	127	109	127
944	1,100	970	1,312	848	936
1,222	893	2,062	1,942	1,800	748
3,900	4,200	4,000	4,300	4,100	3,750
3,700	4,000	3,900	4,100	3,900	3,750

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

Function/Program	2021	2020	2019	2018
General Government				
Square Footage Occupied	1,932	1,932	1,932	1,932
Vehicles	1	2	2	2
Security of Persons and Property				
Police				
Stations	1	1	1	1
Square Footage of Building	6,468	6,468	6,468	6,468
Vehicles	13	11	11	11
Fire				
Stations	2	2	2	1
Square Footage of Building	13,900	13,900	13,900	6,900
Fire Hydrants	671	671	671	647
Vehicles	15	15	15	15
Leisure Time Activities				
Recreation				
Number of Parks	3	2	2	2
Number of Swimming Pools	2	2	2	2
Number of Tennis Courts	8	8	8	8
Number of Baseball Diamonds	10	10	10	10
Transportation				
Service				
Streets (miles)	72	72	72	72
Street Lights	2,700	2,596	2,432	2,485
Storm Sewers (miles)	35	35	34	34
Utility Services				
Sanitary Sewers (miles)	74	74	74	68
Electric Lines (miles)	385	385	383	382
Water Lines (miles)	89	89	89	86

Source: City Records

2017	2016	2015	2014	2013	2012
1,932 2	1,932 3	1,932 3	1,932 3	1,932 2	1,932 4
1 6,468 11	1 6,468 12	1 6,468 10	1 6,468 9	1 6,468 9	1 6,468 9
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	1 6,900 634 13
2 2 8 10	2 2 8 10	2 2 8 10	2 2 8 10	2 2 8 10	2 2 8 10
72 2,466 34	72 2,466 34	72 2,442 34	72 2,555 34	72 2,461 34	72 2,448 34
68 367 86	68 367 85	67 367 85	67 377 85	67 377 85	67 376 85

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The City of Dover, Ohio

Annual Comprehensive

Financial Report

For the Year Ended December 31, 2021

