COUNCIL BUDGET WORKSHOP

A Council Budget Workshop was held on March 31, 2014 at 6:00 p.m. with Council President Bonar presiding. Council members present were Mr. Anderson, Mr. Dixon, Mr. Lynn (arrived at 6:06 p.m.), Mr. Perza (arrived at 6:10 p.m.), Mr. Slavin, Mrs. Williams, Mr. Hare, and Mr. Hutchison.

Council staff members present were Police Chief Bernat, Mrs. Mitchell, Mr. Koenig, Mrs. Townshend, Mrs. Russell, and Mrs. McDowell. Mayor Carey was also present.

AGENDA ADDITIONS/DELETIONS

Council President Bonar requested the removal of Item #2-d-4 - Inspection Fees and Permits, noting that the material was included for consideration under Item #2-d-1 - Licenses and Permits.

Mr. Hutchison moved for approval of the agenda, as amended, seconded by Mr. Dixon and unanimously carried.

INTRODUCTION

Mr. Scott Koenig, City Manager, welcomed all to the Budget Workshop for Fiscal Year 2015, which begins July 1, 2014. He explained that the purpose of the Workshop was to identify where the City currently was financially and that the meeting was the cumulation of the last few months of work by staff, including the submission of budget requests by department heads and meetings held with them to review these requests. As a result, he noted that several items had been "scrubbed" and that it was anticipated that several additional items would be removed from the final budget. Mr. Koenig explained that the budget which would be presented this evening was a working document created to identify all the different issues staff had been dealing with and to follow up on some ideas discussed during the budget meeting with members of City Council in May 2013, including requests of members of Council to increase spending on infrastructure, maintain administrative expenses, etc. He stated that the draft budget included requests for new positions and capital plans. In addition, he noted that it included a gap in the General Fund, which he felt could not be closed before the budget hearings in May since it was significant. Mr. Koenig indicated that consideration must be given to tax and/or rate increases in order to provide additional revenue to the General Fund to continue to provide the level of service residents are accustomed to. He requested that there be dialogue as the information was being presented to provide direction to staff on how the numbers and programs could be refined in order for staff to deliver a budget that would be acceptable.

Mrs. Donna Mitchell, Controller/Treasurer, thanked members for giving staff the opportunity to present a preliminary working budget document for consideration at this time, explaining that it was hoped that this exercise would prevent the need to make major adjustments when the draft budget is presented to members in May. She provided members with the preliminary FY2015 working budget pages ***(Exhibit #1)***. Mrs. Mitchell noted that the enlarged copies of these pages had also been posted on the walls in the meeting room and invited members to utilize them for making notes, highlighting items, and making other markings (deletions, additions, etc.).

GENERAL FUND

Mrs. Mitchell reviewed the preliminary FY2015 General Fund Budget.

Responding to Mr. Hare regarding the decrease in property tax revenue received, which was reflected in the General Fund Revenue Summary, Mrs. Mitchell explained that, in prior years, senior citizen exempt properties were reported in this calculation. Elaborating, Mr. Koenig explained that

the City Assessor provides a calculation of the real property value and what the tax rate would yield in revenue. In years past, this was the amount used to determine property tax revenue. He noted that the City Assessor also provides a sub-calculation which reflects the total amount expected for the senior citizen discount, which equates to approximately $70,000 - $75,000. Staff now accounts for that deduction in the total property tax revenue, which has resulted in a net reduction in revenue.

Referring to the revenue estimate for sanitation fees, Mr. Koenig stated that the monthly average was tracking slightly lower ($5,000 per month) due to the loss of out-of-City customers and a reduction in the bulk trash fees as a result of the economy, since people are moving less frequently and residents are putting out less trash that may qualify for bulk. He explained that when the economy was good and residents had a $100 tree load for pickup, they would pay for the bulk pickup; however, now they are putting it out piecemeal in smaller-sized loads that the City picks up free of charge.

Mr. Koenig advised members that the rental revenue for the Garrison Farm had decreased due to the construction on the site reducing the amount of land available for farming. Once the infrastructure is in place, depending on development activity, the farmer who utilizes the land may wish to farm some additional lots; however, for FY2015, this amount would decrease. He noted that the actual revenue for the Calpine lease was on the increase.

Mrs. Mitchell indicated that the amount listed for revenue for transfer tax had been decreased, based on recent experience. Responding to Mrs. Williams, Mr. Koenig stated that there was no sure knowledge of any new construction that would provide transfer tax revenue. He explained that, although there may be new construction that would result in revenues for permit fees, unless a property transfers ownership, there would not be revenue from transfer tax. As an example, he advised members that the former Playtex site was working its way through the Planning Commission and if the site transfers next year, it would result in a significant transfer tax, which would be accounted for in the $1.1M projected for next year. Mr. Koenig stated that although the activity level on commercial properties had increased, it had not exceeded the current budget year and there was nothing to indicate that staff should budget more revenue next year.

Mr. Koenig explained that there was a $136,500 increase reflected in the FY2014 budget for Municipal Street Aid revenue; however, the total funding did not increase. He indicated that the amount included in FY2013 was a combination of operating expenses and a certain amount that was earmarked for capital. In FY2014, this description was changed, and this change in the revised budget would affect both the operating and capital funds.

In response to Mr. Slavin, Mrs. Mitchell stated that the revenues listed for the Court of Chancery Fees are incorporation taxes the City receives from the State, since the Court of Chancery is located in the City of Dover. She noted that the Payment in Lieu of Taxes (PILOT) that the City receives from the State is included in property tax revenues. Mrs. Mitchell advised members that legislation was being considered by the Delaware General Assembly regarding compensatory payments for certain exempt properties owned by the State. She advised members that the proposed legislation would increase the total amount paid by the State and this amount would then be divided among (4) qualifying jurisdictions. If this bill passes, she stated that it was anticipated that the City would receive an additional $48,000. Mrs. Mitchell noted that the State was proposing to eliminate the property tax exemptions for the University of Delaware and Delaware State University, which would

result in the State making a PILOT based on those values. Council President Bonar advised members of his understanding, after meeting with the co-chairman of the State's Joint Finance Committee, that it was unlikely that the legislation would be approved.

Mr. Koenig noted the revenue for civil traffic penalties included the Red Light Enforcement Program and reminded members that these revenues were as high as almost $1M when first initiated. He explained that the cameras had accomplished what was desired, which was to cause individuals to obey the traffic signals. As a result, revenues had decreased; however, Mr. Koenig noted that the Delaware Department of Transportation (DelDOT) was evaluating the possibility of moving some of the cameras to other locations, which may result in a brief increase in these revenues. In addition, he stated that the State was obtaining a new vendor for the Red Light Enforcement Program and, although there may be "bumps" in revenue, staff did not feel confident in depending on this as a solid revenue stream.

Mrs. Mitchell advised members that the revenues for Other Reserves reflected a Verizon grant provided to the City as a reserve for technology. When this money is needed to pay for expenses, it is pulled out of the reserve and goes to the City Manager's budget for payments. This money is reflected as a transfer into the Other Reserves to serve as a "pass-through" to cover those expenses.

Referring to the Expense Summary for the General Fund, Mrs. Mitchell reminded members that, during the Legislative, Finance, and Administration Committee meeting held on March 10, 2014, she had explained that there was a need to make an accounting change in the pension calculation and the allocation for internal service funds. As a result, in the revised FY2014 budget, the pension unfunded liability costs had been moved to the division expenses; therefore, these costs would be allocated to the utilities for internal service fund charges. Mrs. Mitchell explained that this had resulted in large percentage increases in the division expenses, since the pension fund liability was included. To make this revenue neutral for the current fiscal year, a contribution to the pension fund in the amount of $121,000 was made, which actually benefitted the General Fund and was the amount that the City would have actually contributed anyway.

Although the Debt Service reflected a reduction, Mrs. Mitchell advised members that an additional $50,000 was included for interest on the proposed financing for Garrison Oak Park projects, which totaled the $2.9M needed for the streets and stormwater. She stated that the budgeted amount for debt service reflected interest for only six (6) months and that the full debt service would be included beginning in FY2016.

With reference to the Other Employment Expenses, Mrs. Mitchell stated that there were reductions in vacation sell back, education assistance, and retirements. Although staff had reduced these amounts by approximately $100,000, she noted that the total expenses had increased by $252,400. Mrs. Mitchell advised members that further explanation regarding these expenses would be provided later in the meeting.

Mrs. Mitchell reminded members that during staff's pension allocation and accounting change presentation to the Legislative, Finance, and Administrative Committee during their meeting of March 10, 2014, there was discussion regarding the underfunding of the Police Pension Plan for the annual required contribution. As a result, she explained that this amount had been increased to get the funding level up to the amount it should be in accordance with an actuarial study.

Mrs. Mitchell noted that there had been a significant increase in the Uncollectibles - Trash and Others and that staff would be providing further explanation later in the meeting. In addition, she noted that the Transfer to the Capital Improvement Program (CIP) Fund for Capital Projects had increased over $1.2M.

Mrs. Mitchell indicated that the revisions to the General Fund resulted in the City's expenses exceeding its revenues. She reminded members that in FY2014 there was a $555,500 budget deficit; however, $609,000 was taken from the prior year reserve balance in order to balance the budget. Mrs. Mitchell stated that the revised FY2014 budget deficit amount was $595,100. Including the $609,000 and the excess from the monies put in the Pension Funds, she stated that the amount taken from the prior year reserve balance ($1,373,600) resulted in a surplus of $778,500 for FY2014; however, she stressed that the surplus was only due to the carry forward.

Referring to the Notable Changes in FY2015 versus FY2014, Mr. Koenig stated that a Request for Proposals (RFP) had been requested for a City-Wide Revaluation. He anticipated that the RFP should be back before the May budget hearings, at which time staff would be able to include the actual expense for this line item. Mrs. Mitchell reiterated that the amounts listed on this page reflected only the difference between FY2015 and FY2014 and not the total expenses.

In response to Mrs. Williams regarding the method of projecting revenues, Mr. Koenig stated that the revenue projections were very conservative and that, although a conservative approach was made in estimating the expenses, they reflected the amounts requested and any change would be made based on Council's direction. As an example, he stated that for the Economic Development Office, last year's request from Kent County Tourism was $15,000, which was budgeted for FY2014 and paid to Kent County Tourism for handling Old Dover Days and other events such as the Amish Bike Tour. In FY2015, Kent County Tourism had requested $18,500 for handling those same events for the City. He explained that the reason for the increase was that there had been no increase in the $15,000 requested for several years and an additional $500 expense was now included for an insurance policy, separate from the City's umbrella coverage for the Amish Bike Tour. He assured members that it was staff's desire to have discussion with members of City Council to obtain feedback as to whether or not the increase should be approved.

Responding to Mr. Hare regarding the requirement for a City-wide revaluation, Mr. Koenig stated that the City Charter requires a City-Wide revaluation to be conducted no less than every five (5) years. He noted that the Charter was recently changed to extend the requirement to the five (5) years. Ms. Cheryl Russell, City Assessor, advised members that the last revaluation conducted by Kent County was in 1987. Should members of Council wish to have this requirement changed, he stated that a request could be submitted to the State legislators requesting a Charter amendment. He reiterated that the purpose of a reassessment is to properly evaluate real property throughout the City, and if the property values increase, it would be necessary to reduce the tax rate so that its result is revenue neutral. Mr. Hare expressed concern that such an expense is required yet additional tax revenue would not be generated to cover the expense.

Mrs. Mitchell noted that there had been significant increases in expenses for the Police Department, totaling $302,700. She explained that the Radio Replacement Program, which was totally new to the City's budget, had been included in the CIP.

Responding to Mrs. Williams, Chief Paul Bernat stated that in addition to inspections for the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) monies were necessary for travel and training. He confirmed that the City of Dover must pay for CALEA's travel and lodging expenses for reviewing the City of Dover Police Department for accreditation.

With reference to the Silver Lake Dam Inspection, Mrs. Mitchell explained that the inspection is a requirement of the insurance company.

Mrs. Mitchell noted that Public Works - Engineering was a new division, explaining that it was previously included in the General Fund and then was moved as a division into the Water/Sewer Fund. She stated that the budget includes a street inspector and an engineer for the streets and stormwater programs in the General Fund, noting that a reduction was reflected in the Water/Wastewater Engineering for moving the street and stormwater program to the General Fund. Mrs. Mitchell indicated that once a Stormwater Utility Planning Feasibility Study is completed, there may be another change in this regard.

Responding to Mr. Anderson regarding why this was included in the General Fund, Mrs. Mitchell assured members that stormwater, catch basins, etc., were General Fund items and explained that the feasibility study would determine if the City should start a new utility for stormwater. She advised members that the Environmental Protection Agency (EPA), along with other organizations, was instituting requirements involving stormwater, such as a Municipal Separate Storm Sewer System (MS4) Permit. Mrs. Mitchell stated that the engineering had always been a part of the General Fund (Public Works Administration) and that last year was the first year it was moved to the Water/Wastewater Fund; however, she did not notice this change until the budget was completed. She assured members that this engineering should be a General Fund expense. Elaborating, Mr. Koenig explained that any water that goes into the stormwater system runs into a water body. Any rainwater that goes into the sanitary system is treated under the Inflow and Infiltration (I&I) Program, which is a part of the Water/Wastewater utility. Depending on the results of the feasibility study, he stated that it may be necessary to create a stormwater utility, which would be related as a General Fund expense. In addition, Mrs. Mitchell stated that this engineer also serves as the engineer for the street program.

In response to Council President Bonar regarding the possibility of creating a stormwater utility, Mr. Koenig stated that staff was prepared to make application to the Department of Natural Resources and Environmental Control (DNREC) for a $90,000 study to conduct a City-wide feasibility study utilizing an outside engineering consultant with experience with such a feasibility study. He stated that the State was interested in this project since the State, through its MS4 permitting, was encouraging the creation of such utilities. As such, the State was willing to fund half of the costs for the feasibility study.

Mr. Koenig advised members that the City of Newark had a feasibility study conducted and held public hearings to create the utility; however, an issue arose when it became necessary to levy the tax assessment on the community. As a result, to his knowledge, although the utility structure had been established, they had not implemented the actual revenue structure to date. Mr. Koenig anticipated that the feasibility study for the City of Dover would occur in FY2015 and, if it were determined that the City should move forward with the creation of the utility, there would be a year of discussion in the community. He estimated possible implementation in FY2017-FY2018.

Mrs. Williams stated her understanding that the dilemma for the City of Newark involved issues with the University of Delaware. Responding, Mr. Koenig did not think that the dilemma involved the University since the City of Newark would not have the ability to levy the stormwater tax against the University. He noted that it would be the same for the City of Dover, explaining that it would be difficult for the City to levy such a tax against the State of Delaware for their tax exempt properties. Mr. Koenig felt that the issue would be whether there would be a tax or a fee involved, explaining that the City may be able to levy a fee against the State.

Elaborating, Mrs. Mitchell stated that the Governor had included some type of tax expense in his budget for this type of issue and questioned how it would affect the City if it were to be collected through County property taxes. If the City were to include such a tax, she questioned if it would result in double taxation.

Responding to Mr. Anderson regarding how a stormwater utility would operate, Mr. Koenig used the example of a $10M tar ditch project. He indicated that if this "rain tax" were levied, the City could request a loan from the State through the State Revolving Fund (SRF) for $5M and the State could in turn request that the City bring $5M to the table and issue bonds for stormwater, which would be underwritten by stormwater tax that the City would levy on the project. He indicated that although in theory this approach sounded good, implementation would be difficult.

Mr. Anderson expressed skepticism with the idea of the State collecting the monies without providing grants for infrastructure. He felt that if monies were to be collected from City taxpayers, grants should be provided rather than loaning the City money for taxpayers to pay interest back into the fund. Responding, Mr. Koenig stated that some of the monies from the State could be in the form of grants; however, he was under the impression it was a loan program and that the State did not want to provide monies through a grant.

Referring to the total increase of $937,000 projected in the General Fund for FY2015, Mr. Slavin noted that these were programmatic enhancements and not baseline funding, which would create a $3.1M gap. Since there was only $937,000 in enhancements, he questioned if the assumption was that the balance of the gap was the result of drivers in the budget. He inquired what the amount of the gap would be if members of Council adopted this year's budget without any programmatic enhancements, no replacement of equipment, etc., and funded only every level of service provided today, taking into consideration insurance costs, payroll, etc. Responding, Mrs. Mitchell stated that the police pension actuarial required contribution increase would be $347,600; the reassessment was $100,000 last year and had increased to $130,000, requiring an additional $30,000; the other employment expenses totaled $252,000; and the CIP transfers totaled a $1.2M increase, which was the bulk of the expenses, and then there were also enhancements. With these amounts, she stated that there would be a $2.6M gap, which did not include the $319,000 increase for labor costs. Clarifying, Mr. Koenig stated that if this year's baseline service budget were carried forward for approval (with only required increases such as labor, insurance, etc.), there would be an approximate $1.5M gap. Mrs. Mitchell noted that last year's budget projected a $1.4M gap for FY2015.

Mrs. Mitchell also reviewed the comparisons for the Water/Wastewater Fund Divisions as well as the Electric Fund Divisions, noting that these budgets were scheduled for review later in the meeting.

Mrs. Mitchell reviewed the Personnel Budget for FY2015 without Pension Accounting Change *(Page 5 of Exhibit #1)*. She stated that the personnel budget was based on the current year's staffing level, as well as wages, and did not include any requested additional staffing or salary increases.

Referring to the Other Employment Expenses *(Page 6 of Exhibit #1)*, Mrs. Mitchell reminded members that these expenses included items such as education assistance, vacation sell back, and retirements. She noted that the amount of $652,400 had been included in the General Fund budget *(Line 36 - Page 2 of Exhibit #1)*. She explained that this amount is the actual result versus what was budgeted, noting that the request was for $504,000 and when it was moved to Other Expenses, approximately $40,000 was eliminated since the results for the first year were unknown.

Several members relayed concern with the City's Education Assistance Policy, feeling that it may be too liberal. Responding, Mr. Koenig indicated that the Education Assistance Program was a benefit provided to City employees and was included in the City's Employee Handbook. In addition, Mrs. Mitchell noted that many of the City's benefits were also included in employee contracts.

Mrs. Mitchell reviewed the Change in Accounting for Pension Contributions *(Page 7 of Exhibit #1)* and the Personnel Budget without Pension Accounting Change *(Page 9 of Exhibit #1)*.

At the request of Mrs. Williams, Mrs. Mitchell stated that she would provide members with the employee benefit rate used for budgeting.

Mr. Koenig noted that the City's increase in personnel costs from FY2014 to FY2015 totaled $153,000 for over 347 employees. According to information provided by the State of Delaware, Mrs. Mitchell stated that there would be an increase in the amount of .37% for healthcare rates, and that the projection included in last year's budget was 6%. Mr. Koenig explained that the increase in personnel costs included the implementation of the Fraternal Order of Police (FOP) and Dover Organization of Employees (DOE) contracts, changes in healthcare costs, consideration of retirements and new hires for their replacements, etc. The increase did not account for any wage increase proposals for the International Brotherhood of Electrical Workers (IBEW), American Federation of State, County, and Municipal Employees (AFSCME), and Non-Bargaining employees. Putting this in perspective, he noted that last year there were $30M in personnel costs and that for next year's budget, a $153,000 increase was proposed for these same personnel costs, which was less than 0.5%.

In reviewing the 10-year apparatus replacement schedule for the Fire Department *(Page 10 of Exhibit #1)*, Mrs. Mitchell noted that the Department had submitted a request for new Self-Contained Breathing Apparatus (SCBA) in the amount of $309,735. She advised members that the Fire Department had not requested an increase since FY2010. She stated that Chief Matthew Carey had provided discussion points and other documentation for Council's review *(Pages 11-13 of Exhibit #1)*.

In regard to Contributions and Outstanding Items *(Page 14 of Exhibit #1),* Mrs. Mitchell indicated that staff had requested that all organizations provide a written request for contributions (until such time as the City's Grant In Aid Policy is approved) and reviewed those items that had been included in the preliminary budget and those that had not yet been included.

Responding to concerns of Mrs. Williams regarding lack of a requirement for these organizations to submit an audit, Mrs. Mitchell stated that in order for the City to obtain a review/audit, the City would need to ask organizations requesting contributions to submit a copy of their audited financial statements. She confirmed that all of the organizations are 501(c)(3).

Concurring with Mrs. Williams, Council President Bonar suggested that the City require any non-profit organization that is applying for funding from the City of Dover to submit an audit of their financial statements. Responding, Mrs. Mitchell stated that although such a requirement could be included in the Grant In Aid Policy, currently the requirement, which mirrors the State's policy, is that such organizations provide a compilation (receipts for expenses). She advised members that the Grant In Aid Policy had been completed and would be presented to the Legislative, Finance, and Administration Committee for their review and recommendation to City Council. It was her understanding that members of Council did not want to implement such a requirement for these organizations for this year, since there was a November deadline for submission of requests for contributions.

Mr. Hare requested that he be provided a copy of the receipts submitted for review prior to approving and issuing the requested contribution. Responding, Mr. Koenig advised members that the City had simply provided a contribution without any documentation to some organizations, such as Kent County Tourism. Mrs. Mitchell stated that in many instances, the City pays the vendors directly (bills) for events such as the Fourth of July Celebration and the African American Festival.

Mrs. Ann Marie Townshend, Director of Planning and Community Development, stated that the City pays vendors directly for the entertainment provided for the African American Festival. In addition, she stated that the City receives an invoice from the Inner-City Cultural League for staff time, based on a certain number of hours and rate. Several members relayed concern with an organization charging for their "staff" time since this is an unaccountable expense and most members of such organizations donate their time.

Mr. Slavin relayed concern that there was currently a $3.1M shortfall in the General Fund and that the additional items requested by the Fire Department, and other organizations for which there were no estimated amounts to date, would only cause this shortfall to increase.

By unanimous consent, members took a brief recess.

Meeting recessed at 7:21 p.m. and reconvened at 7:35 p.m.

Mrs. Mitchell reviewed the Personnel Requests *(Page 15 of Exhibit #1)*, explaining that the annual costs were based on the FY2015 benefit rates and had not been included in the preliminary budget. She noted that impact of the requests on the General Fund totaled $517,459.54 and the impact on the Water/Wastewater Fund was $29,194.87. She reminded members that the expense for the Water Treatment Plant Operator for the Calpine Project would need to be added to the Water/Wastewater Fund, which would be a four (4) year cost. Mrs. Mitchell confirmed that the $29,194.87 listed only represented the costs for the position for half of a year (comment section indicated this amount as the full year cost).

Mr. Koenig provided members with specifics regarding each of the requested positions.

Responding to Mr. Slavin, Mrs. Mitchell explained that, in accordance with the City's Budget Procedure, monies budgeted for personnel costs are not transferrable unless the monies are used for contractual services, such as hiring temporary employees that would be necessary to fill any position vacated which resulted in a savings. He stated his intention to discuss with the Ad-Hoc Financial and Operational Advisory Committee a procedure that may assist with budgeting for personnel costs. It was his opinion that the City should budget for positions for a full year, and any personnel savings realized during the year would be directed toward an operations reserve with a cap, and then members of City Council could determine how those excess funds should be utilized to assist with Other Post-Employment Benefit (OPEB) or other liability. This would provide a personnel reserve for those times when additional costs are necessary, such as paying for overtime for snow removal or storm damage. Mr. Slavin expressed his concerns with allowing any amount of money that may be a savings in personnel accounts to be used for any other expense, including contractual services. He felt that if the monies were appropriated for positions, there should be restrictions for other uses.

In reviewing the Governmental Capital Projects Fund Summary *(Page 16 of Exhibit #1)*, Mrs. Mitchell noted that the only funding source (for the preliminary budget) was a transfer from the General Fund. She stated that the expenses for the Street Program included $1.1M for streets and curbs and $182,000 for vehicles and equipment for next fiscal year. Referring to the large increase for streets, she reminded members that this year's street program was funded through leftover loan proceeds.

Mrs. Mitchell reminded members that the $4.5M expense for the Streets was recently approved by City Council and, although a budget ordinance had not been presented for adoption, these monies were approved for providing stormwater and infrastructure at the Garrison Oak Technical Park. She advised members that these amounts had not been updated in the forecast model for the Water/Wastewater and Electric Funds, and in the General Fund for those projects that had recently been approved by City Council. Therefore, she stated that it would be necessary for staff to go through the forecast models and revise the budgets for those related committee action forms recently approved by City Council.

Mrs. Mitchell referred to staff's request for an increase in licenses and permits *(Page 17-19 of Exhibit #1)* and noted that specific details and history had been provided by Mrs. Ann Marie Townshend, Director of Planning and Community Development. If staff's requested increases were approved, she stated that there would be an estimated increase in revenues in the amount of $154,425 *(See page 20 of Exhibit #1).*

In response to Mr. Slavin, Mr. Koenig stated that staff would present any proposed fee increases to City Council for approval prior to finalizing the City's budget.

Mrs. Mitchell reviewed the Property Assessment Projection and Projected Property Tax Receipts *(Page 21 of Exhibit #1)*, which included those organizations that provide a PILOT, and listed the Business Improvement District (BID) tax.

In reviewing the details of the Demolition Program *(Pages 22 and 23 of Exhibit #1)*, Mrs. Mitchell noted that the City's Receivable Balance for FY2007 was $6,754.01 and that for FY2014, it was $446,321.86. She expressed concern that the City's Uncollectible Reserve totaled $22,954.92 in FY2007 and that a couple of years ago, the City's auditors found that there were revenues not being

collected. As a result, she added $100,000 to the reserve to offset the estimated amount that would not be collected in revenues. Mrs. Mitchell relayed concerns with the auditor's reaction to the amount of $446,321.86. She had been discussing alternative methods for handling demolition properties with the Director of Planning and Community Development. It was her hope that the City could develop some other option that would prevent the City from paying for the demolition and taking action to collect the debt through monitions or some other means. Mrs. Mitchell reminded members that the auditors deduct money that is over 90 days outstanding from the fund balance, since that amount is not a spendable resource. As a result, she stated that, technically, if the $446,321.86 is not collected within 90 days, the auditor will deduct it from the fund balance. Since staff includes the amount in the fund balance as a spendable resource, she feared that there may be issues in this regard. Mrs. Mitchell urged members to provide suggestions regarding this matter.

Responding to Mr. Hutchison, Mrs. Townshend stated that there was a recent article in *American City/County* as to how the City of Gary, Indiana, handles demolitions. She had spoken with the Deputy City Solicitor and stated that this year, the City would be including the demolition costs on tax bills. Once these debts are included on the tax bills, she stated that a monition sale can be forced. As a result, it was the Deputy City Solicitor's opinion that the City could take a more aggressive approach to collecting the debt. In some cases, a lien could be placed that would affect any properties in Kent County owned by the owner of said property, which would allow for collection of the debt with the sale of any of the owner's properties. Otherwise, the collection of the debt would be paid with the sale of the particular property.

In response to Mrs. Mitchell's concerns, Mrs. Townshend questioned if the two (2) year delay for collection through monitions was a Code requirement or in accordance with the City's Policy. Clarifying, Ms. Russell explained that a property owner must be delinquent in paying two (2) years' taxes before the City can begin a sheriff's sale process. As an example, she stated that if an individual were delinquent paying July 2013 taxes and then did not pay their July 2014 taxes, the City would begin the sheriff's sale process in November of 2014.

Mrs. Townshend advised members that she had discussions with the Deputy City Solicitor regarding the possibility of obtaining copies of those invoices his office submits to the City Manager for demolition expenses in order for those costs to be included in the demolition liens for collection.

Elaborating on the demolition program, Mr. Koenig noted that $140,000 was originally budgeted for demolitions for the current fiscal year and staff had proposed a budget of $150,000 for next year. He stated that the City had been aggressive in moving demolitions through the process. Mr. Koenig noted that the expenses had increased annually for the last few years. He explained that the expectation was that the queue for demolitions was being reduced; therefore, staff recommended that the City continue to pressure property owners to either maintain their properties or the City would cause their demolition. Mr. Koenig felt that if the City did not take this action, the City would be subjected to the costs associated with vacant structures as well as the police, fire, fire marshal, and code enforcement issues involved. He explained that although the demolition expenses are an increase in the City's liability for the fund balance, operationally the City is causing the removal of structures that are problematic for City personnel as well as the community. Therefore, he felt it was important for the City to continue to aggressively pursue these property owners, and hopefully owners will realize that the City will take action if properties are not maintained.

For clarification, Mrs. Mitchell indicated that, in addition to demolitions, the amount reflected as an Uncollectible Reserve *(Page 23 of Exhibit #1)* included all General Fund items such as sanitation, police extra duty, fines, etc.

Mrs. Mitchell reviewed the Police Extra Duty Program details *(Pages 24 through 27 of Exhibit #1)*. She reminded members that there had been discussion regarding the possibility of charging for the overhead costs and noted that the details included an overhead rate calculation. She stated that a proposal regarding this matter will be presented to the Legislative, Finance, and Administration Committee for their review and recommendation to City Council. Mrs. Mitchell explained that the concept would be to bill the customer the average costs per officer rather than by class of officer, which would save on labor intensive billing which would be required to figure out individual rates. She noted that a Special Event Rate had also been calculated and would be included in the proposal. Mrs. Mitchell indicated that the proposal would provide for an estimated Police Extra Duty income of $787,000 and, with an expense of $701,000, there would be a net result of $86,000, rather than the loss of money that had been realized in the past.

With reference to the Sanitation Fees and Expenses *(Page 27 of Exhibit #1)*, Mrs. Mitchell noted that the revenues covered expenses, including depreciation; however, they did not include any overhead costs. She indicated that the number of vehicles purchased may vary in a given year; therefore the depreciation amount represented the purchase of only one (1) vehicle.

Mrs. Mitchell reviewed the Legal Expense Trend *(Page 28 of Exhibit #1)* and noted that in FY2010, there was an approximate $18,000 expense for the OPEB Trust Agreement and the remainder was for FOP negotiations. She explained that the increase in legal expenses was attributed to hourly billing charge versus retainer fee, union negotiations, code enforcement, and customer service issues. Mrs. Mitchell stated that these legal fees represented only the General Fund expenses and did not include issues related to power supply/generation or issues related to Ward Transformer.

Responding to Mr. Slavin, Mr. Koenig stated that almost all of the Baird Mandalas Brocksted, LLC expenses listed were related to labor negotiations or arbitration/mediation.

Mr. Koenig reminded members that in a previous meeting, Mr. Lynn questioned the concept of the City providing in-house legal counsel. He noted that the regular expenses for Schmittinger and Rodriguez are approximately $75,000 per year, although in previous years, these costs had been up to approximately $100,000. Should the City hire an attorney, he stated that there would be a minimum cost of $125,000 - $130,000, which would include salary and benefits. If the City were to hire a full-fledged legal office, the expenses would exceed $200,000. In addition, Mr. Koenig stated that there would also be other costs, such as expenses related to travel; therefore, at this time, staff did not feel that the City should consider an in-house legal office.

Noting that the legal expenses had continued to increase during the past few years as the result of labor contract negotiations, Mr. Slavin questioned if the City had realized a return on this investment. Responding, Mr. Koenig felt confident that the long-term investment for the legal services had been realized and would be reflected in the City's OPEB liabilities. He reminded members that the 15% cost sharing for health coverage was extremely beneficial to the City and, although it may have been possible to achieve that agreement without legal representation, he felt that by having legal representation the end result was achieved. Mr. Koenig indicated that there had

been an increase in legal expenses for FY2013 due to the new labor union formed. It was his hope that the City could minimize these costs because, as the City moves forward, those areas of the contract to be reviewed will be fewer than in the past. He explained that during the negotiation process, legal counsel is present to assist the City to respond within the law.

WATER/WASTEWATER UTILITY

Mrs. Mitchell reviewed the Water/Wastewater Utility Fund Budget *(Pages 29 through 31 of Exhibit #1)*. She expressed concern with the Fund, explaining that the revenues were projected to decrease significantly. As a result, she stated that the expenses for staffing in Engineering and Inspection had been moved to the General Fund, which resulted in a decrease in expenses in the amount of $164,000.

Responding to Mr. Hare, Mr. Koenig stated that the revenues included approximately three (3) weeks of Calpine operations; however, the Calpine revenues would not become fully effective until FY2016.

At the request of Mr. Lynn, Mr. Koenig confirmed that Calpine would not receive a special water rate and would be charged the City's water rate, which would likely be higher than the current rate.

In response to Mr. Slavin, Mr. Koenig stated that it was estimated that the City would receive an additional $1.6M related to water, estimated at the current water rate, and concurred that there would be a cost to the City for that revenue. Mrs. Mitchell advised members that staff had included the revenue and expenses through the forecast model and would review these details later in the meeting.

Mrs. Mitchell reviewed the details regarding the Wastewater Inflow/Infiltration *(Page 30 of Exhibit #1)* and explained that the information is reviewed to assure that the amounts collected are covering the fees paid for wastewater infiltration. With a projected deficit in the amount of $823,900, she noted that a rate of $1.71 would be necessary to cover the deficit (current rate at $1.05). She explained that if the increase were applied to an individual's bill (including wastewater and water), it would result in a 6.8% increase in consumption fees.

Referring to the current rate of $1.05, Mr. Koenig questioned its intent for covering expenses. Responding, Mrs. Mitchell stated that, in the past, the rate had covered the excess of the treatment expenses and approximately half of the Inflow/Infiltration. However, she reminded members that the City had a deficit fund balance due to treatment charges for Kent County and the rate was established to pay the fund balance down. Since this fund balance had been paid, Mr. Koenig questioned if members wanted this fee to cover the Inflow/Infiltration capital improvements in the future or the City's capital improvements related to the actual wastewater rate.

In response to Mrs. Williams, Mr. Koenig stated that this was a flat rate and is the same charge to residential, commercial, and industrial customers. He noted that the current water rate was $3.00 per 1,000 gallons. Referring to the Groundwater Surcharge from the State, Mrs. Williams questioned what effect this would have on City residents. Responding, Mr. Koenig stated that there would be a $47 tax per household on the Kent County tax bill. If the City increased the Inflow/Infiltration rate from $1.05 to $1.71 (66¢ increase), he stated that, with an average household using 7,000 gallons per month, this would equate to a $4.62 increase (approximately $55 per year).

Mrs. Mitchell explained that the challenge involved with the Water/Wastewater Fund is that the infrastructure is very expensive and the revenues are very low. As a result, she stated that $2.5M is needed for water and $2.5M in capital each year.

In reviewing the Water/Wastewater Improvement and Extension Fund Budget *(Page 31 of Exhibit #1)*, Mrs. Mitchell noted that the transfers from the Operating Fund for both Water (Line 6) and Wastewater (Line 7) did not include sufficient funds to cover the capital projects. She further explained that, with a total of $3.6M necessary to cover these project expenses, the transfer from Water should be $1.6M rather than $1.2M and the transfer from Wastewater should be $3.2M rather than the $1.8M, which had been included on the Water/Wastewater Fund Summary. As a result, she indicated that the $1.8M deficit would be eliminated. In addition, she stated that these amounts had not been updated to reflect the changes to the Garrison Oak Technical Park Projects recently approved by City Council.

ELECTRIC FUND

Mrs. Mitchell reviewed the Electric Fund Budget *(Pages 32 through 33 of Exhibit #1)*. She noted that an increase in revenues was reflected, and since the City had lowered its rate, there was a decrease in Utility Tax. Mrs. Mitchell reminded members that a $7M transfer from the Rate Stabilization Fund was necessary for FY2014 to cover cash flow issues; however, she stated that no transfer would be necessary for the next fiscal year. She indicated that although there was a high differential for the direct expenditures as the result of the pension changes, the transfer to Pension Unfunded Liability, in the amount of $1.3M, had been eliminated.

Referring to the Electric Improvement and Extension Fund *(Page 33 of Exhibit #1)*, Mrs. Mitchell stated that although there was a deficit in the amount of $784,400, there was a budget balance of approximately $2M used for projects, which fluctuates up and down each year. As a result, she stated that although there was money in the Fund to cover the deficit, it would cause a reduction in the fund balance.

RATE AND FEE TRENDS - GENERAL FUND, WATER/WASTEWATER FUND, AND ELECTRIC FUND

Mrs. Mitchell reviewed a table depicting the Rate and Fee Trends for the General Fund, Water/Wastewater Fund, and Electric Fund *(Page 34 of Exhibit #1)*. She noted that staff had proposed increases for the Water Flat Rate Charge (increase of $1.25), which would provide an additional $229,470 in Water/Wastewater Fund Revenue, and an Electric Customer Charge (increase of $1.00), which would provide an additional $279,612 in Electric Fund Revenue. This additional revenue would help pay for debit/credit card fees.

Responding to Mr. Slavin, Mrs. Mitchell indicated that the $8M transfer from the Electric Utility and equated to 10% of Electric Revenues.

Responding to Mr. Hare, Mr. Koenig stated that the City stopped charging customers for debit/credit card transactions. Mrs. Mitchell reminded members that when the City first began accepting debit/credit cards for payment, bank fees were charged to the customer. Then the City Manager eliminated the bank fee and instituted a convenience fee for accepting such payments. She stated that, recently, Mr. Koenig returned to accepting debit/credit cards for payment without any fees to

the customer, feeling that this was a customer service issue. Mrs. Mitchell confirmed that when a customer is able to pay by credit card, the City actually receives more payments that they would not otherwise receive. As a result, she stated that the City is receiving more revenue.

Elaborating, Mrs. Townshend stated that her office began accepting debit/credit cards in June/July 2013. She stated that, previously, there were many occasions when a customer would want to pick up a building permit and pay with a corporate credit card, since it would take them several days to obtain a corporate check. Since the City did not accept such card payments, these customers, who were willing and ready to pay, were sent away to "chase down money," causing the City to lose money and customer inconvenience. In addition, Mrs. Townshend stated that those who need to renew their rental permits or business licenses wish to make payment over the phone by debit/credit card. Accepting such payments eliminates staff code enforcement time previously spent "chasing" individuals to obtain such payments and allows these employees more time to work on actual code enforcement issues.

Following up, Mr. Koenig reminded members that the City instituted a rate reduction last year and that the debit/credit card fees were considered in the rate reduction calculation. As a result, he felt that the debit/credit card fees were embedded in the new electric rates; therefore, he stated that the City was already accounting for these fees.

Council President Bonar requested that staff provide a breakdown of the types of payments made to the City, including those that pay in person, use the drop box, and pay by debit and credit card.

Responding to Mr. Perza, Mr. Koenig confirmed that the City receives more revenue as a result of collecting payments by debit/credit card. When consumers have to directly pay a fee for the use of such a card, they will choose not to pay by debit/credit card. He stated that this often leads to the City having to collect the fees, which costs staff time and effort.

In conclusion, Mr. Koenig stated that staff was hoping for direction from members of Council, explaining that there was a large deficit in the General Fund. He assured members that staff would "comb" through the budget in hopes of decreasing the deficit amount. While reviewing the personnel issues, he questioned if members of Council had an interest in considering the additional personnel requested by the Police Department, since those costs would result in a large amount of the deficit *(see Page 15 of Exhibit #1)*.

After discussing the matter at length, Council President Bonar suggested that members contact the City Manager directly with their suggestions and any additional information desired in order for staff to submit detailed information for the Legislative, Finance, and Administration Committee meeting scheduled for April 14, 2014 for their review and recommendation to City Council.

By unanimous consent, the meeting adjourned at 8:52 p.m.

TRACI A. MCDOWELL
CITY CLERK

All orders, ordinances, and resolutions adopted by City Council during their Budget Workshop of March 31, 2014 are hereby approved.

DAVID L. BONAR
COUNCIL PRESIDENT/
VICE-MAYOR ACTING

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Exhibit
Exhibit #1 - Preliminary Budget Working Pages

GENERAL FUND
REVENUE SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**REVENUES**					
2	FINES AND POLICE REVENUE	$ 666,000	$ 573,900	$ 629,300	$ (36,700)	-5.5%
3	INVESTMENT INCOME	75,000	40,000	40,000	(35,000)	-46.7%
4	LIBRARY REVENUES	66,600	70,500	71,600	5,000	7.5%
5	KENT COUNTY BOOK REIMBURSEMENT	400,000	460,000	450,000	50,000	12.5%
6	BUSINESS LICENSES	1,460,000	1,460,000	1,460,000	-	0.0%
7	PERMITS AND OTHER FEES	1,167,500	1,300,500	1,214,200	46,700	4.0%
8	MISCELLANEOUS CHARGES	63,300	53,100	53,900	(9,400)	-14.8%
9	POLICE EXTRA DUTY	650,000	650,000	663,000	13,000	2.0%
10	PROPERTY TAXES	11,120,000	11,046,000	11,049,200	(70,800)	-0.6%
11	BID REVENUE	49,500	49,500	50,000	500	1.0%
12	RECREATION REVENUE	133,000	148,800	148,800	15,800	11.9%
13	FRANCHISE FEE	606,200	636,000	636,000	29,800	4.9%
14	SANITATION FEES	2,676,500	2,595,600	2,595,600	(80,900)	-3.0%
15	RENT REVENUE - GARRISON FARM	118,500	118,500	101,400	(17,100)	-14.4%
16	COURT OF CHANCERY FEES	863,200	1,002,200	917,700	54,500	6.3%
17	**RECEIPTS SUBTOTAL**	20,115,300	20,204,600	20,080,700	(34,600)	-0.2%
18	**INTERFUND SERVICE RECEIPTS**					
19	INTRAFUND SERVICE RECEIPTS W/WW	1,134,900	1,349,200	1,359,800	224,900	19.8%
20	INTRAFUND SERVICE RECEIPTS ELECTRIC	3,319,400	3,483,600	3,593,100	273,700	8.2%
21	**INTERFUND SERVICE RECEIPTS SUBTOTAL**	4,454,300	4,832,800	4,952,900	498,600	11.2%
22	**GRANTS:**					
23	POLICE RELATED/EXTRA DUTY	110,000	110,000	124,000	14,000	12.7%
24	POLICE PENSION GRANT	500,000	500,000	500,000	-	0.0%
25	GREEN ENERGY GRANT	98,500	98,500	98,500	-	0.0%
26	MISC GRANT REVENUE	25,000	25,000	70,000	45,000	180.0%
27	**GRANTS SUBTOTAL**	733,500	733,500	792,500	59,000	8.0%
28	**TRANSFERS FROM:**					
29	TRANSFER TAX	1,315,500	1,080,300	1,100,000	(215,500)	-16.4%
30	MUNICIPAL STREET AID	527,400	663,900	663,900	136,500	25.9%
31	CIVIL TRAFFIC PENALTIES	600,000	368,400	500,000	(100,000)	-16.7%
32	WATER/WASTEWATER	500,000	500,000	500,000	-	0.0%
33	ELECTRIC	8,000,000	8,000,000	8,000,000	-	0.0%
34	OTHER RESERVES ~ Verizon Grant	32,000	32,000	4,000	(28,000)	-87.5%
35	**TRANSFERS FROM SUBTOTAL**	10,974,900	10,644,600	10,767,900	(207,000)	-1.9%
36	**TOTAL REVENUES**	**$ 36,278,000**	**$ 36,415,500**	**$ 36,594,000**	**$ 316,000**	**0.9%**

GENERAL FUND
EXPENSE SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**DEPARTMENT EXPENDITURES**					
2	CITY CLERK	$ 334,400	$ 359,900	$ 377,700	$ 43,300	12.9%
3	COUNCIL	107,800	107,900	115,100	7,300	6.8%
4	TAX ASSESSOR	198,300	206,900	339,900	141,600	71.4%
5	FIRE	692,100	681,600	727,300	35,200	5.1%
6	GROUNDS MAINTENANCE	948,500	1,137,300	1,083,600	135,100	14.2%
7	LIBRARY	1,330,400	1,313,900	1,395,700	65,300	4.9%
8	RECREATION	708,200	707,100	713,900	5,700	0.8%
9	LIFE SAFETY	468,200	506,100	511,400	43,200	9.2%
10	CODE ENFORCEMENT	377,100	399,300	418,400	41,300	11.0%
11	PLANNING	444,800	408,300	439,600	(5,200)	-1.2%
12	INSPECTIONS	540,300	686,300	605,200	64,900	12.0%
13	ECONOMIC DEVELOPMENT	215,200	213,200	221,600	6,400	3.0%
14	POLICE	13,571,800	13,891,500	14,228,700	656,900	4.8%
15	POLICE EXTRA DUTY	760,000	760,000	675,100	(84,900)	-11.2%
16	STREETS	603,700	604,500	817,600	213,900	35.4%
17	SANITATION	2,153,800	2,240,300	2,277,700	123,900	5.8%
18	CITY MANAGER	457,300	465,700	481,200	23,900	5.2%
19	INFORMATION TECHNOLOGY	660,500	735,700	732,500	72,000	10.9%
20	FINANCE	906,500	935,700	959,100	52,600	5.8%
21	PUBLIC WORKS - ADMINISTRATION	425,800	533,800	492,300	66,500	15.6%
22	FACILITIES MANAGEMENT	632,600	636,100	696,600	64,000	10.1%
23	PUBLIC WORKS - ENGINEERING	-	-	158,600	148,900	0.0%
24	PROCUREMENT & INVENTORY	517,600	534,700	563,800	46,200	8.9%
25	FLEET MAINTENANCE	720,700	763,700	780,100	59,400	8.2%
26	CUSTOMER SERVICE	1,109,400	1,186,300	1,188,800	79,400	7.2%
27	HUMAN RESOURCES	334,300	379,400	373,500	39,200	11.7%
28	MAYOR	83,300	83,300	81,400	(1,900)	-2.3%
29	**DEPARTMENT SUBTOTALS**	29,302,600	30,478,500	31,456,400	2,144,100	7.4%
30	**OTHER EXPENDITURES**					
31	DEBT SERVICE	557,300	557,300	518,400	(38,900)	-7.0%
32	CONTRIBUTION TO DDP	162,400	162,400	201,000	38,600	23.8%
33	MISCELLANEOUS GRANT RELATED EXP	25,000	25,000	25,000	-	0.0%
34	INSURANCE	658,900	658,900	724,800	65,900	10.0%
35	RETIREES HEALTH CARE	1,636,500	1,636,500	1,636,500	-	0.0%
36	OTHER EMPLOYMENT EXPENSES	400,000	118,800	652,400	252,400	63.1%
37	GENERAL PENSION UNFUNDED LIABILITY	1,159,100	121,000	-	(1,159,100)	-100.0%
38	POLICE PENSION FUND - STATE GRANT	500,000	500,000	500,000	-	0.0%
39	POLICE PENSION UNFUNDED LIABILITY	307,400	689,400	655,000	347,600	113.1%
40	UNCOLLECTIBLES - TRASH AND OTHER	10,000	10,000	50,000	40,000	400.0%
41	STREET LIGHTS	836,000	774,500	774,500	(61,500)	-7.4%
42	**OTHER EXPENSE SUBTOTAL**	6,252,600	5,253,800	5,737,600	(515,000)	-8.2%
43	**TRANSFERS**					
44	TRANSFER TO CAPITAL FUND - PROJECTS	1,278,300	1,278,300	2,500,000	1,221,700	95.6%
45	**TRANSFERS SUBTOTAL**	1,278,300	1,278,300	2,500,000	1,221,700	95.6%
46	**TOTAL EXPENDITURES**	**$ 36,833,500**	**$ 37,010,600**	**$ 39,694,000**	**$ 2,850,800**	**7.8%**
47	**BUDGET SURPLUS/(DEFICIT)**	**$ (555,500)**	**$ (595,100)**	**$ (3,100,000)**		
48	RESERVE BALANCE FROM PRIOR YEAR	609,000	1,373,600	-		
49	**ADJUSTED BUDGET SURPLUS/(DEFICIT)**	**$ 53,500**	**$ 778,500**	**$ (3,100,000)**		

CITY OF DOVER
FY2015 PRELIMARY BUDGET
NOTABLE CHANGES IN FY15 VS FY14

City Clerk		
Election Related Expenses	$	8,000
Training/Conferences - National Convention (Hosted by Delaware)		6,900
City Council		
Training/Conferences/Food/Travel		6,500
Community Relations Expense		2,000
Tax Assessor		
City Wide Revaluation		130,000
Library		
Contractual Services - Security increase		32,200
Recreation		
4th of July Contribution - No request for FY14		5,000
Inspections		
Demolitions		10,000
Economic Development		
Kent County Tourism request increase		3,500
Dover Downtown Partnership increase request		38,600
Life Safety		
Police Academy Training for Fire Marshal		3,200
Code Enforcement		
Contractual Services - Landlord/Tenant Training		4,000
Planning		
Training/Conferences/Food/Travel		2,800
Police Department:		
Dog and Kennel		12,000
Calea Inspections and travel and training *(was previously paid for by Grants)*		42,200
Camera system and mount 5 vehicles @ $6,000 each		33,000
Program expenses - amunition increase		7,000
Tasers (will look for Grant)		18,000
Insurance increase in deductible from $10K to $15K		5,000
Gasoline increase - 13%		25,000
CIP - Radio replacement program for 2 years *(Total cost is $320,910 over 2 years; Not in FY14 CIP)*		160,500
Subtotal Police		**302,700**
Street Department		
Consulting - Storm Water Feasibility Study *(State Grant match 50% - Grant receipt budgeted $45,000)*		90,000
Consulting - Silverlake Dam Inspection		51,400
Sanitation		
Contractual Services - increased recycling and brush		63,600
City Manager		
Legal Expenses		18,000
Public Works - Engineering		
New Division - Streets & storm water programs		158,600
Total General Fund Divisions	**$**	**937,000**

CITY OF DOVER
FY2015 PRELIMARY BUDGET
NOTABLE CHANGES IN FY15 VS FY14

Water Wastewater Engineering		
Reduction of personnel/other - moved to General Fund *(Street & storm water program)*	$	(193,200)
Water Treatement Plant		
Contractual Services - Storage tank maintenance		(67,000)
Total Water/Wastewater Fund Divisions	**$**	**(260,200)**
Power Plant		
Personnel		115,600
Power Distribution System - NERC/IEEE Standards		56,000
Water Treatment chemicals		22,600
Insurance (waiting on quote - may be higher)		16,000
Uniforms (change in Union contract)		7,800
Several line item decreases		(92,700)
Subtotal Power Plant		125,300
Electric Administration		
Constractual Services - outside janitorial services		22,000
Total Electric Fund Divisions	**$**	**147,300**

City of Dover
Personnel Budget
Fiscal Year 2015
Total City by Fund without Pension Accounting Change

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
1100-511	4	City Clerk	$214,200	$0	$0	$0	$214,200	$89,300	$303,500
1200-512	17	City Council	$0	$0	$0	$84,300	$84,300	$6,600	$90,900
1300-513	3	Assessor	$124,700	$0	$0	$0	$124,700	$49,800	$174,500
1400-514	8	Fire	$234,700	$6,000	$32,000	$25,600	$298,300	$107,200	$405,500
1500-522	13	Grounds	$476,400	$1,700	$11,100	$0	$489,200	$257,700	$746,900
1500-523	26	Library	$592,900	$0	$3,900	$155,100	$751,900	$306,900	$1,058,800
1500-525	20	Recreation	$211,000	$0	$0	$110,800	$321,800	$104,400	$426,200
1600-531	3	Life Safety	$148,200	$8,600	$7,600	$0	$164,400	$60,200	$224,600
1600-532	5	Code Enforcement	$223,100	$0	$2,000	$0	$225,100	$98,200	$323,300
1600-533	19	Planning	$310,600	($48,800)	$0	$17,100	$278,900	$124,700	$403,600
1600-534	6	Building Inspections	$252,000	$0	$1,800	$0	$253,800	$120,100	$373,900
1600-535	3	Economic Development	$136,800	$0	$0	$0	$136,800	$56,700	$193,500
1700-542	31	Civilian Police	$1,282,700	$27,100	$63,000	$0	$1,372,800	$552,500	$1,925,300
1700-543	93	Law Enforcement	$6,690,700	$174,800	$445,000	$0	$7,310,500	$3,570,000	$10,880,500
1700-544	0	Police Extra Duty	$623,000	$0	$0	$0	$623,000	$78,000	$701,000
1800-554	8	Streets	$281,500	$2,400	$4,700	$0	$288,600	$169,400	$458,000
1800-555	11	Sanitation	$413,000	$1,400	$12,100	$0	$426,500	$208,800	$635,300
2100-515	3	City Manager	$207,000	$3,000	$2,500	$0	$212,500	$86,200	$298,700
2200-516	5	Information Technology	$277,200	$0	$0	$0	$277,200	$109,800	$387,000
2300-517	8	Finance	$493,000	$0	$0	$0	$493,000	$222,000	$715,000
2400-551	5	Public Works Admin	$277,300	$0	$0	$0	$277,300	$115,000	$392,300
2500-552	7	Facilities	$283,500	$900	$10,500	$0	$294,900	$142,300	$437,200
2600-553	2	Public Works Engineering	$103,800	$300	$800	$0	$104,900	$43,100	$148,000
2700-571	4	Procurement & Inventory	$181,400	$4,000	$1,600	$0	$187,000	$69,500	$256,500
2800-572	6	Fleet Maintenance	$276,100	$800	$1,000	$0	$277,900	$147,600	$425,500
2900-529	15	Customer Service	$551,200	$0	$0	$14,600	$565,800	$248,400	$814,200
3100-518	3	Human Resources	$174,500	$0	$0	$0	$174,500	$78,100	$252,600
3200-519	1	Mayor	$45,000	$0	$0	$0	$45,000	$10,700	$55,700
		Total General Fund	**$15,085,500**	**$182,200**	**$599,600**	**$407,500**	**$16,274,800**	**$7,233,200**	**$23,508,000**
Count	329	Divisions = 27; Library 13 part-time/temp; Recreation 12 part-time/temp; Fire 2 part-time/temp							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
2600-553	5	Engineering	$284,800	$500	$800	$0	$286,100	$119,900	$406,000
5600-556	5	Construction	$187,100	$6,000	$10,500	$0	$203,600	$93,100	$296,700
6800-568	4	Water	$186,700	$4,600	$9,100	$0	$200,400	$102,600	$303,000
6900-569	11	Wastewater	$357,500	$20,800	$43,000	$0	$421,300	$185,600	$606,900
7600-576	10	Water Treatment	$439,100	$3,000	$33,800	$0	$475,900	$237,100	$713,000
		Total Water/Wastewater Fund	**$1,455,200**	**$34,900**	**$97,200**	**$0**	**$1,587,300**	**$738,300**	**$2,325,600**
Count	35	Divisions = 5							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
8200-562	24	T & D	$1,491,100	$27,300	$120,000	$0	$1,638,400	$617,600	$2,256,000
8300-563	10	Engineering	$611,300	$9,500	$11,000	$0	$631,800	$249,300	$881,100
8400-564	3	Administration	$172,200	$0	$2,000	$0	$174,200	$60,200	$234,400
8500-565	3	Meter Reading	$122,500	$1,700	$5,000	$0	$129,200	$56,400	$185,600
8600-526	5	System Operators	$332,300	$5,100	$50,000	$0	$387,400	$155,300	$542,700
		Total Electric Fund	**$2,729,400**	**$43,600**	**$188,000**	**$0**	**$2,961,000**	**$1,138,800**	**$4,099,800**
Count	45	Divisions = 5							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
9900-596	0	CDBG	$0	$44,700	$0	$0	$44,700	$0	$44,700
9900-581	15	Substance Abuse Grant	$0	$0	$0	$49,900	$49,900	$4,100	$54,000
		Total Grant Funds	**$0**	**$44,700**	**$0**	**$49,900**	**$94,600**	**$4,100**	**$98,700**
Count	**424**	**GRAND TOTAL**	**$19,270,100**	**$305,400**	**$884,800**	**$457,400**	**$20,917,700**	**$9,114,400**	**$30,032,100**

City of Dover
Fiscal Year 2014/15 Preliminary Budget
Other Employment Expenses

	Fiscal Year 2012/13			Fiscal Year 2013/14			Fiscal Year 2014/15		
	General	Water/ Wastewater	Electric	General	Water/ Wastewater	Electric	General	Water/ Wastewater	Electric
Education Assistance	$ 22,700	$ 4,000	$ -	$ 41,200	$ -	$ 21,500	$ 136,400	$ -	$ 10,500
Vacation Sell Back	255,900	29,600	50,000	249,400	24,800	58,100	297,000	17,700	43,700
Retirements	225,600	-	121,700	219,300		73,200	319,000	-	-
Fund Total	$ 504,200	$ 33,600	$ 171,700	$ 509,900	$ 24,800	$ 152,800	$ 752,400	$ 17,700	$ 54,200
Count	147	25	30	155	18	35	171	17	27
Other Employment Expenses									
Budget - ROW 36	$ 463,400	$ 16,200	$ 157,900	$ 400,000	$ 25,000	$ 150,000	$ 652,400	$ 17,700	$ 54,200
Actual	$ 418,700	$ 10,800	$ 68,700	$ 281,200	$ 14,200	$ 24,300	$ -	$ -	$ -
				FYTD	FYTD	FYTD			

FY2015 PRELIMARY BUDGET
CHANGE IN ACCOUNTING FOR PENSION CONTRIBUTIONS

		PREVIOUS ACCOUNTING		REVISED ACCOUNTING		BUDGET IMPACT	
		2013/14 REVISED	2014/15 PRELIMINARY	2013/14 REVISED	2014/15 PRELIMINARY	2013/14 REVISED	2014/15 PRELIMINARY
	REVENUES						
18	**INTERFUND SERVICE RECEIPTS**						
19	INTRAFUND SERVICE RECEIPTS W/WW	1,227,400	1,242,600	1,349,200	1,359,800	$ 121,800	$ 117,200
20	INTRAFUND SERVICE RECEIPTS ELECTRIC	3,237,200	3,357,400	3,483,600	3,593,100	246,400	235,700
21	**INTERFUND SERVICE RECEIPTS SUBTOTAL**	4,464,600	4,600,000	4,832,800	4,952,900	368,200	352,900
	EXPENDITURES						
29	**DEPARTMENT SUBTOTALS**	29,057,800	30,131,000	30,478,500	31,456,400	1,420,700	1,325,400
37	GENERAL PENSION UNFUNDED LIABILITY	1,541,700	1,556,000	121,000	-	(1,420,700)	(1,556,000)
	NET CHANGE - EXPENDITURES	30,599,500	31,687,000	30,599,500	31,456,400	-	(230,600)
	PENSION % OF PAYROLL					**$ 368,200**	**$ 583,500**
	GENERAL FUND = 41.4%						
	WATER/WASTEWATER FUND = 42.6%						
	ELECTRIC FUND = 62.4%						

City of Dover
Personnel Budget
Fiscal Year 2015
Total City by Fund with Pension Accounting Change

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
1100-511	4	City Clerk	$214,200	$0	$0	$0	$214,200	$122,100	$336,300
1200-512	17	City Council	$0	$0	$0	$84,300	$84,300	$6,600	$90,900
1300-513	3	Assessor	$124,700	$0	$0	$0	$124,700	$62,500	$187,200
1400-514	8	Fire	$234,700	$6,000	$32,000	$25,600	$298,300	$142,900	$441,200
1500-522	13	Grounds	$476,400	$1,700	$11,100	$0	$489,200	$423,100	$912,300
1500-523	26	Library	$592,900	$0	$3,900	$155,100	$751,900	$383,500	$1,135,400
1500-525	20	Recreation	$211,000	$0	$0	$110,800	$321,800	$119,000	$440,800
1600-531	3	Life Safety	$148,200	$8,600	$7,600	$0	$164,400	$81,200	$245,600
1600-532	5	Code Enforcement	$223,100	$0	$2,000	$0	$225,100	$150,900	$376,000
1600-533	19	Planning	$310,600	($48,800)	$0	$17,100	$278,900	$124,700	$403,600
1600-534	6	Building Inspections	$252,000	$0	$1,800	$0	$253,800	$174,600	$428,400
1600-535	3	Economic Development	$136,800	$0	$0	$0	$136,800	$56,700	$193,500
1700-542	31	Civilian Police	$1,282,700	$27,100	$63,000	$0	$1,372,800	$798,700	$2,171,500
1700-543	93	Law Enforcement	$6,690,700	$174,800	$445,000	$0	$7,310,500	$3,570,000	$10,880,500
1700-544	0	Police Extra Duty	$623,000	$0	$0	$0	$623,000	$78,000	$701,000
1800-554	8	Streets	$281,500	$2,400	$4,700	$0	$288,600	$224,000	$512,600
1800-555	11	Sanitation	$413,000	$1,400	$12,100	$0	$426,500	$312,600	$739,100
2100-515	3	City Manager	$207,000	$3,000	$2,500	$0	$212,500	$86,200	$298,700
2200-516	5	Information Technology	$277,200	$0	$0	$0	$277,200	$195,800	$473,000
2300-517	8	Finance	$493,000	$0	$0	$0	$493,000	$267,100	$760,100
2400-551	5	Public Works Admin	$277,300	$0	$0	$0	$277,300	$195,100	$472,400
2500-552	7	Facilities	$283,500	$900	$10,500	$0	$294,900	$196,000	$490,900
2600-553	2	Public Works Engineering	$103,800	$300	$800	$0	$104,900	$43,100	$148,000
2700-571	4	Procurement & Inventory	$181,400	$4,000	$1,600	$0	$187,000	$110,200	$297,200
2800-572	6	Fleet Maintenance	$276,100	$800	$1,000	$0	$277,900	$197,400	$475,300
2900-529	15	Customer Service	$551,200	$0	$0	$14,600	$565,800	$354,200	$920,000
3100-518	3	Human Resources	$174,500	$0	$0	$0	$174,500	$126,600	$301,100
3200-519	1	Mayor	$45,000	$0	$0	$0	$45,000	$10,700	$55,700
		Total General Fund	**$15,085,500**	**$182,200**	**$599,600**	**$407,500**	**$16,274,800**	**$8,613,500**	**$24,888,300**
Count	329	Divisions = 27; Library 13 part-time/temp; Recreation 12 part-time/temp; Fire 2 part-time/temp							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
2600-553	5	Engineering	$284,800	$500	$800	$0	$286,100	$149,100	$435,200
5600-556	5	Construction	$187,100	$6,000	$10,500	$0	$203,600	$149,900	$353,500
6800-568	4	Water	$186,700	$4,600	$9,100	$0	$200,400	$155,400	$355,800
6900-569	11	Wastewater	$357,500	$20,800	$43,000	$0	$421,300	$232,600	$653,900
7600-576	10	Water Treatment	$439,100	$3,000	$33,800	$0	$475,900	$333,400	$809,300
		Total Water/Wastewater Fund	**$1,455,200**	**$34,900**	**$97,200**	**$0**	**$1,587,300**	**$1,020,400**	**$2,607,700**
Count	35	Divisions = 5							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
8200-562	24	T & D	$1,491,100	$27,300	$120,000	$0	$1,638,400	$1,371,300	$3,009,700
8300-563	10	Engineering	$611,300	$9,500	$11,000	$0	$631,800	$450,800	$1,082,600
8400-564	3	Administration	$172,200	$0	$2,000	$0	$174,200	$86,200	$260,400
8500-565	3	Meter Reading	$122,500	$1,700	$5,000	$0	$129,200	$108,900	$238,100
8600-526	5	System Operators	$332,300	$5,100	$50,000	$0	$387,400	$280,800	$668,200
		Total Electric Fund	**$2,729,400**	**$43,600**	**$188,000**	**$0**	**$2,961,000**	**$2,298,000**	**$5,259,000**
Count	45	Divisions = 5							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
9900-596	0	CDBG	$0	$44,700	$0	$0	$44,700	$0	$44,700
9900-581	15	Substance Abuse Grant	$0	$0	$0	$49,900	$49,900	$4,100	$54,000
		Total Grant Funds	**$0**	**$44,700**	**$0**	**$49,900**	**$94,600**	**$4,100**	**$98,700**
Count	**424**	**GRAND TOTAL**	**$19,270,100**	**$305,400**	**$884,800**	**$457,400**	**$20,917,700**	**$11,936,000**	**$32,853,700**

City of Dover
Personnel Budget
Comparison of Fiscal Year 2014 to Fiscal Year 2015
Total City by Fund without Pension accounting change

Dept/Div Number	Positions Difference	Division Title	Difference In Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Difference In Personnel
1100-511	0	City Clerk	$0	$0	$0	$0	$0	($1,200)	($1,200)
1200-512	0	City Council	$0	$0	$0	$0	$0	$0	$0
1300-513	0	Assessor	$0	$0	$0	$0	$0	$2,400	$2,400
1400-514	1	Fire	$4,500	($4,400)	($16,800)	$12,800	($3,900)	$3,400	($500)
1500-522	0	Grounds	($28,300)	($9,600)	($3,800)	$0	($41,700)	$12,100	($29,600)
1500-523	-1	Library	$12,200	($14,400)	$200	($60,800)	($62,800)	$15,500	($47,300)
1500-525	5	Recreation	$600	($1,200)	$0	($5,500)	($6,100)	($6,700)	($12,800)
1600-531	0	Life Safety	$16,200	($1,100)	$600	$0	$15,700	$3,300	$19,000
1600-532	0	Code Enforcement	($10,000)	($4,800)	$0	$0	($14,800)	($4,800)	($19,600)
1600-533	0	Planning	($2,100)	($5,300)	$0	$0	($7,400)	$6,800	($600)
1600-534	0	Building Inspections	($700)	($3,600)	$800	$0	($3,500)	$10,800	$7,300
1600-535	0	Economic Development	$0	$0	$0	$0	$0	$2,800	$2,800
1700-542	0	Civilian Police	$16,000	($17,100)	($3,200)	$0	($4,300)	($10,500)	($14,800)
1700-543	0	Law Enforcement	$252,900	($17,200)	($55,000)	$0	$180,700	$142,100	$322,800
1700-544	0	Police Extra Duty	($52,400)	$0	$0	$0	($52,400)	($6,600)	($59,000)
1800-554	0	Streets	($3,800)	($4,800)	($4,100)	$0	($12,700)	$19,300	$6,600
1800-555	0	Sanitation	$27,000	($10,600)	($1,100)	$0	$15,300	$4,900	$20,200
2100-515	0	City Manager	$0	$3,000	$1,000	$0	$4,000	$4,600	$8,600
2200-516	0	Information Technology	$0	$0	$0	$0	$0	$5,400	$5,400
2300-517	0	Finance	($700)	($1,200)	$0	$0	($1,900)	$7,900	$6,000
2400-551	0	Public Works Admin	$0	($15,100)	$0	$0	($15,100)	$4,600	($10,500)
2500-552	0	Facilities	($10,900)	($14,800)	$2,900	$0	($22,800)	($1,300)	($24,100)
2600-553	2	Public Works Engineering	$103,800	$300	$800	$0	$104,900	$44,000	$148,900
2700-571	0	Procurement & Inventory	$2,700	$400	$1,600	$0	$4,700	$4,000	$8,700
2800-572	0	Fleet Maintenance	$9,900	($7,700)	($1,400)	$0	$800	$7,500	$8,300
2900-529	0	Customer Service	($12,100)	($10,800)	$0	$14,600	($8,300)	($12,600)	($20,900)
3100-518	0	Human Resources	($100)	$0	$0	$0	($100)	($6,800)	($6,900)
3200-519	0	Mayor	$0	$0	$0	$0	$0	$400	$400
		Total General Fund	**$324,700**	**($140,000)**	**($77,500)**	**($38,900)**	**$68,300**	**$251,300**	**$319,600**
Count	7	Difference In Divisions = 1							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
2600-553	-2	Engineering	($127,500)	($1,900)	($2,500)	$0	($131,900)	($48,300)	($180,200)
5600-556	0	Construction	$2,200	($5,300)	($4,500)	$0	($7,600)	($3,700)	($11,300)
6800-568	0	Water	$2,700	($2,100)	($2,100)	$0	($1,500)	$3,100	$1,600
6900-569	0	Wastewater	($3,800)	$0	$15,900	$0	$12,100	$1,400	$13,500
7600-576	0	Water Treatment	$9,800	($9,500)	$14,100	$0	$14,400	$5,500	$19,900
		Total Water/Wastewater Fund	**($116,600)**	**($18,800)**	**$20,900**	**$0**	**($114,500)**	**($42,000)**	**($156,500)**
Count	-2	Difference In Divisions = 0							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
8200-562	0	T & D	$50,600	($30,200)	($7,800)	$0	$12,600	$3,400	$16,000
8300-563	0	Engineering	$19,300	($31,100)	($4,000)	$0	($15,800)	$700	($15,100)
8400-564	0	Administration	($23,300)	($1,200)	$2,000	$0	($22,500)	($3,600)	($26,100)
8500-565	0	Meter Reading	$1,500	($7,000)	($3,800)	$0	($9,300)	$600	($8,700)
8600-526	0	System Operators	$9,100	($10,800)	($300)	$0	($2,000)	$4,700	$2,700
		Total Electric Fund	**$57,200**	**($80,300)**	**($13,900)**	**$0**	**($37,000)**	**$5,800**	**($31,200)**
Count	0	Difference In Divisions = 0							

Dept/Div Number	# of Positions	Division Title	Base Pay 10-11	Bonus/Allow./SD On Call 10-11	Overtime 10-12	Part Time/Temp 10-13	Total Wages	Total Benefits	Total Personnel
		CDBG	$0	$0	$0	$0	$0	$0	$0
9900-581	3	Substance Abuse Grant	$0	$0	$0	$19,400	$19,400	$1,600	$21,000
		Total Grant Funds	**$0**	**$0**	**$0**	**$19,400**	**$19,400**	**$1,600**	**$21,000**
Count	**8**	**GRAND TOTAL**	**$265,300**	**($239,100)**	**($70,500)**	**($19,500)**	**($63,800)**	**$216,700**	**$152,900**

Dover Fire Department
Modified CIP - 10 Year Apparatus Replacement Schedule

As Presented to and approved by Legislative, Finance & Administration Committee 6/28/10

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Ladder 2	92,910	92,910	92,910	92,910	-	-	-	-	-	-	-	371,640
Engine 2 ($555,000)	195,300	195,300	195,300	-	-	-	-	-	-	-	-	585,900
Engine 7 ($585,000)	-	-	-	-	83,571	83,571	83,571	83,571	83,571	83,571	83,571	584,997
Ladder 1 ($920,000)	-	-	-	195,300	195,300	195,300	195,300	195,300	195,300	195,300	-	1,367,100
Engine 3 ($600,000)	-	-	-	-	-	-	85,714	85,714	85,714	85,714	85,714	428,570
Engine 6 ($615,000)	-	-	-	-	-	-	-	87,857	87,857	87,857	87,857	351,428
Engine 4 ($630,000)	-	-	-	-	-	-	-	-	-	-	90,000	90,000
Totals	288,210	288,210	288,210	288,210	278,871	278,871	364,585	452,442	452,442	452,442	347,142	3,779,635

Five Year CIP for Fiscal Year 2014

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Ladder 2	92,901	92,901	92,901	92,901	92,901	92,901	92,901	-	-	-	-	650,307
Engine 5 ($555,000) *	200,193	132,075	130,439	124,655	-	-	-	-	-	-	-	587,362
Engine 7 ($585,000)	-	-	-	-	-	-	-	-	-	-	-	-
Ladder 1 ($920,000)	-	-	-	-	145,614	145,614	145,614	145,614	145,614	145,614	145,614	1,019,298
Engine 3 ($600,000)	-	-	-	-	-	-	85,714	85,714	85,714	85,714	85,714	428,570
Engine 6 ($615,000)	-	-	-	-	-	-	-	87,857	87,857	87,857	87,857	351,428
Engine 4 ($630,000)	-	-	-	-	-	-	-	-	-	-	90,000	90,000
Totals	293,094	224,976	223,340	217,556	238,515	238,515	324,229	319,185	319,185	319,185	409,185	3,126,965

* FY09 the City paid $9,876 in interest plus $195,300 as a down payment on the apparatus. $195,300 was originally planned to be the first loan payment.
* Engine 2 was the orignal plan, actually replaced Engine 5;

As of March 14, 2014 - to be updated by Chief Matt Carey

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Ladder 2	92,901	92,901	92,901	92,901	92,901	92,901	92,901	-	-	-	-	650,307
Engine 5 ($555,000) *	200,193	132,075	130,439	124,655	-	-	-	-	-	-	-	587,362
Engine 7 ($585,000)	-	-	-	-	Deferred	-	-	-	-	-	-	-
Ladder 1 ($920,000) 7 yrs.	-	-	-	-	145,614	145,614	145,614	145,614	145,614	145,614	145,614	1,019,298
Engine 3 ($600,000)	-	-	-	-	-	-	Deferred	85,714	85,714	85,714	85,714	342,856
Engine 6 ($615,000)	-	-	-	-	-	-	-	87,857	87,857	87,857	87,857	351,428
Engine 4 ($630,000)	-	-	-	-	-	-	-	-	-	-	90,000	90,000
Totals	293,094	224,976	223,340	217,556	238,515	238,515	238,515	319,185	319,185	319,185	409,185	3,041,251

FY10 Operating Change		$281,292	$281,300	$281,300	$281,300	$281,300	$281,300	No requested increase since change was made;
SCBA replacements	Quote	$309,735	Can be financed; Fire Chief checking into trade-in allowances; Not budgeted for yet;					
State & County Appropriations		Already being used for other equipment; Will discuss using increase in County appropriation to assist the City.						

Discussion Points for City

State Appropriations- $ 136.594.00

State Insurance Money- $ 207,083.30

County Appropriations- $ 25,650.00

Major Expenditures

Mortgage- $ 260,000.00

Building Maintenance- $ 45,000.00

Insurance- $ 50,000.00

Pension- $ 41,332.02

Discussion Points

- With us not replacing an engine with the last several years, equipment is starting to fail. We normally replace all the equipment; IE air packs, hose, appliances, etc. with the new purchase of the engine.
- We try to absorb any damaged equipment at fire scenes within the company budget. This year to date we have replaced/repaired 2 thermal image cameras, a roof ladder, several small tools which have totaled almost $ 10,000.00.
- We are in a dilemma with an aging radio system and end user equipment. We were planning on purchasing 4 new portable radios a year at a cost of $ 3600.00 apiece. This doesn't take into account the mobile radios, which are normally replaced when a new piece of apparatus is ordered.
- The large diameter hose is getting age on it. For example Engine 7 has the original hose on it which dates back to 1997.
- We have 2 aging command vehicles that will need replaced within the next several years.

Quotation

Witmer Public Safety Group
104 Independence Way
Coatesville, PA 19320

Phone: (800) 852-6088
Fax: (888) 335-9800

Quote ID: 160224
Date: 1/30/2014
Sales Person: MIKE F

Proposal To:

Dover Fire Dept
103 South Governers Ave.
Dover, DE 19904

Phone: (302) 736-7167
Fax: (302) 736-7166

Proposal ID 160224
Date 1/30/2014
Sales Person MIKE F

Quantity	Item ID	Description	Unit	Amount
		MSA "G1" SCBA Quotation for Budget		
60.00	MISC	MSA "G1" SCBA to Include the Following: Harness Assembly with Alkaline Battery Supply Double Pull Waist Strap Adjustable Chest Strap Adjustable Swiveling Lumbar Pad Quick Connect Cylinder System PTC 2nd Stage Regulator with HUD Standard Voice Amplifier System Integrated Pass Device System G1FS442MA2C0LAA Meets or Exceeds NFPA 1918-2013 Edition Configuration is Less Cylinder	4,295.00	257,700.00
100.00	MISC	MSA "G1" Facepiece Assembly to Include: Size Medium Medium Nosecup Cloth Neckstrap 4 Point Speed-on Head Harness G1FPFM1M4C1	249.00	24,900.00
22.00	MSA-10127945-SP	MSA Stealth H-45LP Super Lite Carbon Fiber Cylinder, 4500 psi, 45 Minute Rating	875.00	19,250.00
107.00	MISC	MSA Cylinder Valve Dovetail Kit and Quick Connect CGA Adapter	55.00	5,885.00
100.00	TN-MB100B	True North Oval SCBA Mask Bag, Fleece Lined Black	20.00	2,000.00
100.00	QNFT+9	Quantitative Fit Test Of 9 Or More People. Fit Testing Is Performed In Accordance To OSHA Standard 29 CFR Part 1910.134. Quantitative Fit Test Cards Issued, Cards Are Good For 1-year. Available Options Listed Below:		
	MISC	Quick Connect 2nd Stage Regulator Hose	260.00	
	MISC	Waist Mounted Quick Fill URC	390.00	
	MISC	Extendaire II Buddy Breather System	390.00	
	MISC	Pass Telemetry and Accountability System	325.00	

Continued on Next Page

Quotation

Witmer Public Safety Group
104 Independence Way
Coatesville, PA 19320

Phone: (800) 852-6088
Fax: (888) 335-9800

Quote ID: 160224
Date: 1/30/2014
Sales Person: MIKE F

Proposal To:

Dover Fire Dept
103 South Governers Ave.
Dover, DE 19904

Phone: (302) 736-7167
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Proposal ID 160224
Date 1/30/2014
Sales Person MIKE F

Quantity	Item ID	Description	Unit	Amount

MSA "G1" SCBA Quotation for Budget

ACCEPTANCE OF PROPOSAL
The above prices, specifications, and conditions are satisfactory and are hereby accepted.
Proposal is valid until March 01, 2014

Signature _____
Date _____

Subtotal	309,735.00
Tax	0.00
Total	**309,735.00**

Created by Eagle Business Management Systems

Proposal is Valid until March 01, 2014

CITY OF DOVER
FY2015 PRELIMARY BUDGET
CONTRIBUTIONS & OUTSTANDING ITEMS

Staff has requeseted all organizations to provide written request for Contributions until such time the Grant in Aid Policy is approved. Included in the preliminary budget are the following:

African American Festival	$15,000
4th of July Contribution (Budgeted $10,000 based on history)	$5,000
Kent County Tourism	$18,500
Dover Downtown Partnership	$201,000

Not yet included in the Budget are the following items that are still being worked on.

Elevator maintenance contract	TBD
Library HVAC contract	TBD
Janitorial Services - Facilities Division	FY14 $93,000 increase offset by personnel savings
CIP - Tar Ditch stucy, PW2 Relocation & site improvements	$535,000
Fire Department Request	See separate analysis
New Positions	See separate analysis
Debt Service *To finance Garrison Oak Technical Park streets and storm water infrastructure; Interest of $50,000 is included in FY15 General Fund Budget;*	Annual Cost approx. $340,000

City of Dover
Fiscal Year 2014/15 Preliminary Budget
Personnel Request - Annual Costs Based on FY15 Benefit Rates
Not Included in Preliminary Budget

Department/Division	Position Title	Cost	Comments
City Manager	Assistant City Manager	$ 143,054.42	Council request
Water Treatment Plant	WATER TRTMENT PLT. OPERATOR I STEP 1	$ 29,194.87	Full year cost; The position will not be filled until needed for the Calpine project;
PW Engineering	Environmental Scientist	$ 72,785.31	Storm Water Feasibility Study
PW Administration	General Services Manager	$ 89,340.19	GIS Coordinator replacement
Police - Civilian	Sex Offender Registry Enforcement Agent	$ 46,563.90	Asking for retired officers; These cost are
Police - Civilian	Sex Offender Registry Enforcement Agent	46,563.90	with full-load for non-retired officers; The
Police - Civilian	Accreditation Manager	56,887.30	only change may be the 401a contribution;
	Total Police	$ 150,015.11	
Information Technology	LAN Analyst	$ 62,264.50	
General Fund	**Total Budget Impact - Annualized**	**$ 517,459.54**	
Water/Wastewater Fund	**Total Budget Impact - Annualized**	**$ 29,194.87**	

There are no pay increases included at this time for Non-Bargaining employees, AFSCME, and IBEW.

GOVERNMENTAL CAPITAL PROJECTS FUND SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**REVENUES**					
2	STATE GRANTS - Other	$ 15,000	$ 15,000	$ -	$ (15,000)	-100.0%
3	PROPOSED BOND/BANK PROCEEDS - GARRISON OAK	-	2,661,100	-	-	0.0%
4	CONTRACTOR CONTRIBUTIONS	-	264,800	-	-	0.0%
5	TRANSFER FROM GENERAL FUND	1,278,300	1,278,300	2,500,000	1,221,700	95.6%
6	TRANSFER FROM COM TRANSP FUND	-	60,500	-	-	0.0%
7	TRANSFER FROM MUNICIPAL STREET AID - CAPITAL	-	251,200	-	-	0.0%
8	TRANSFER FROM PARKLAND RESERVE	95,000	80,000	-	(95,000)	-100.0%
9	**SUBTOTAL CAPITAL PROJECT FUNDING SOURCES**	1,388,300	4,610,900	2,500,000	1,111,700	80.1%
10	STATE GRANTS - Library	-	150,000	-	-	0.0%
11	LIBRARY CAPITAL PLEDGES	-	5,000	-	-	0.0%
12	**SUBTOTAL LIBRARY PROJECT FUNDING SOURCES**	-	155,000	-	-	0.0%
13	**TOTAL FUNDING SOURCES**	**$ 1,388,300**	**$ 4,765,900**	**$ 2,500,000**	**$ 1,111,700**	**80.1%**
14	**EXPENDITURES**					
15	FIRE	$ 238,500	$ 238,500	$ 238,500	$ -	0.0%
16	GROUNDS MAINTENANCE	50,100	50,100	122,600	72,500	144.7%
17	LIBRARY	-	411,500	-	-	0.0%
18	RECREATION	95,000	95,000	146,000	51,000	53.7%
19	LIFE SAFETY	-	-	65,600	65,600	0.0%
20	CODE ENFORCEMENT	30,000	30,900	-	(30,000)	-100.0%
21	POLICE	257,300	342,400	373,500	116,200	45.2%
22	STREETS	251,500	1,459,600	1,282,900	1,031,400	410.1%
23	STREETS - GARRISON OAK	-	4,522,200	-	-	0.0%
24	SANITATION	402,100	402,100	260,000	(142,100)	-35.3%
25	INFORMATION TECHNOLOGY	7,000	7,000	-	(7,000)	-100.0%
26	FACILITIES MANAGEMENT	17,800	17,800	-	(17,800)	-100.0%
27	PROCUREMENT & INVENTORY	55,000	55,000	-	(55,000)	-100.0%
28	**DEPARTMENT SUBTOTAL**	1,404,300	7,632,100	2,489,100	1,084,800	77.2%
29	**TRANSFERS & MISCELLANEOUS EXPENSES**					
30	BOND/LOAN ISSUANCE COST	32,000	75,000	-	(32,000)	-100.0%
31	TRANSFER TO COMMUNITY TRANS FUND	60,000	-	-	(60,000)	-100.0%
32	**TRANSFERS & MISCELLANEOUS SUBTOTAL**	92,000	75,000	-	(92,000)	-100.0%
33	**TOTAL EXPENDITURES**	**$ 1,496,300**	**$ 7,707,100**	**$ 2,489,100**	**$ 992,800**	**66.4%**
34	**BUDGET SURPLUS/(DEFICIT)**	**$ (108,000)**	**$ (2,941,200)**	**$ 10,900**		
35	RESERVE BALANCE FROM PRIOR YEAR	108,000	-			
36	ADJUSTMENT FOR PROJECT CARRYFOWARD BALANCES	-	2,999,800	-		
37	**ADJUSTED BUDGET SURPLUS/(DEFICIT)**	**$ -**	**$ 58,600**	**$ 10,900**		

Type	Sub Type	Last Updated	Current Fee	Proposed Fee
Sign Permits (22-65)		2004	$.50 per SF/minimum fee $15	$.75 per SF/minimum fee $40
Temporary Sign Permits (Appendix B, Article 5)		2004	$ 15	$ 30
Mechanical	Heating permit	2004	$30.00 first 10,000 BTUs and $5.00 each additional 10,000 BTUs or multiple thereof	$40.00 first 10,000 BTUs and $7.00 each additional 10,000 BTUs or multiple thereof
	Air conditioning permit	2004	$30.00 per ton for the first five tons and $5.00 per ton over five tons or multiple thereof	$40.00 per ton for the first five tons and $7.00 per ton over five tons or multiple thereof
	Heat pump permit	2004	$15.00 first 10,000 BTUsand $5.00 each additional 10,000 BTUs or multiple thereof and $2.50 for each additional 10,000 BTUs or multiple thereof and an additional $15.00 for the first five tons and $2.50 per ton for over five tons or multiple thereof	$40.00 first 10,000 BTUs and $7.00 each additional 10,000 BTUs or multiple thereof or $40.00 per ton for the first five tons and $7.00 per ton over five tons or multiple thereof
Plumbing	Fixtures	2004	$25.00 first five fixtures and $2.00 for each additional fixture	$35.00 first five fixtures and $3.00 for each additional fixture
	Garbage Disposal & Hot Water Heaters	2004	Minimum of $25	Minimum of $35
	Gas, water and sewer inspection underground	2004	$20.00 for first 150 feet and $0.50 for each additional ten feet or multiple thereof	$30.00 for first 150 feet and $0.75 for each additional ten feet or multiple thereof
Rental Permits	Single-family detached dwelling, each dwelling	2000	$ 90	$ 100
	Single-family attached dwelling, each dwelling	2000	$ 70	$ 80
	For the first three dwelling units	2000	$ 90	$ 100
	For each additional dwelling unit in excess of three	2000	$ 30	$ 35

	Condominium units and accessory apartments located within structures principally used for owner occupancy, each	2000	$ 30	$ 35
	Churches	1993	$ 25	$ 50
	Civic auditoriums	1993	$ 25	$ 50
	Clubhouses	1993	$ 50	$ 75
	Commercial auditoriums	1993	$25.00 first 200 seats and $2.50 for each additional 50 seats	$50.00 first 200 seats and $4.00 for each additional 50 seats
	Day care facilities	1993	$ 25	$ 50
	Hospitals, nursing homes or rest homes	1993	$5.00 first ten rooms and $1.25 for each additional room	$15.00 first ten rooms and $2.00 for each additional room
	Mercantile (10,000 square feet of area or greater)	1993	$ 25	$ 50
	Outdoor public events, including but not limited to firework displays, carnivals, and outdoor music concerts	1993	$ 25	$ 100
	Public office buildings	1993	$ 25	$ 50
	School	1993	$ 25	$ 50
	Theaters	1993	$25.00 for the first 200 seats and $2.00 for each additional seat	$50.00 for the first 200 seats and $3.00 for each additional seat
	Restaurants (10,000 square feet of area or greater).....	N/A	N/A	$ 50
	Restaurants of any size that serve alcoholic beverages	N/A	N/A	$ 75
Subdivision	Preapplication; filing fee	2004	$ 200	
	Preliminary layout; filing fee	2004	$ 325	
	Plat; review fee	2004	$150.00, plus $65.00 per acre for the first ten acres, $40.00 per acre for the next ten acres and $25.00 per acre for each acre thereafter	$200.00, plus $85.00 per acre for the first ten acres, $60.00 per acre for the next ten acres and $45.00 per acre for each acre thereafter

	Minor Lot Line Adjustment	2004	Plats for minor lot line adjustments shall require a review fee of $100.00	$ 150
	Minor Subdivision	2004	Plats for minor subdivisions shall require a review fee of $100.00	$150 plus $15 per lot
Certificates of occupancy	All properties zoned single-family residential	2004	$ 40	$ 60
Certificates of occupancy	All other property in other zoning classifications, other than single-family residential	2004	$40.00 for the first 20,000 square feet of building area plus the sum of $10.00 for each additional 10,000 square feet of building area in excess of the first 20,000 square feet or multiple thereof	$75.00 for the first 20,000 square feet of building area plus the sum of $25.00 for each additional 10,000 square feet of building area in excess of the first 20,000 square feet or multiple thereof
Certificates of occupancy	Temporary Certificate of Occupancy for any zoning classification	N/A	N/A	$ 50
Zoning Verification/Administrative Interpretations		N/A	N/A	$ 50
Board of Adjustment	Variance for Residential	2004	$ 200	$ 300
	Variance for Non-Residential	2004	$ 300	$ 600
	Appeal	2004	$ 200	$ 250
Conditional Use		2004	$325 plus $15 per acre	$425 plus $25 per acre
Site Plan	Administrative Site Plans	2004	$ 125	$ 200
	Site Plan	2004	$ 325	$425 plus $25 per acre
Historic District Comm.		2004	$ 250	
Rezoning		2004	$325 plus per acre fee	$425 plus per acre fee
	R-7, R-8, R-10, R-15, and R-20	2004	$10 per acre	$25 per acre
	RG-0, RG-1, RG-2, RG-3, RG-4, RG-5, RM-1, and RM-2	2004	$30 per acre	$50 per acre
	C-1, C-1A, C-2, C-2A, C-3, CPO, RC and IO	2004	$50 per acre	$70 per acre
	SC-1, SC-2 and SC-3	2004	$60 per acre	$75 per acre
	M and IPM	2004	$60 per acre	$75 per acre

Planning Application Fees	$ 10,000
Zoning Verification Letter	$ 5,000
Public Occupancy Increase	$ 10,000
Certificates of Occupancy	$ 3,380
Mechanical	$ 23,450
Plumbing	$ 13,000
Rental Permits	$ 79,245
Sign Permits	$ 8,350
Itinerant Merchant Licenses	$ 2,000
	$ 154,425

CITY OF DOVER
PROPERTY ASSESSMENT PROJECTION

TAXABLE ASSESSED VALUE AS OF DECEMBER 31, 2013		$3,176,191,100
Filed Tax Exemption Requests (scheduled for Annual Appeals)		(229,600)
Supplemental Billing (April)		2,000,000
Annual Appeals		(3,000,000)
Expired Abatements (Capitol Green)		2,822,100
Senior Citizen/Disability Exemption	(approx 425 approved; revenue loss $74,316)	(22,000,000)
TOTAL ASSESSED VALUE		$3,155,783,600

BID ASSESSMENTS	
BID1	$38,558,700
BID2	$58,694,000
BID3	$32,830,900

CITY OF DOVER
PROJECTED PROPERTY TAX RECEIPTS
ACCRUAL METHOD OF ACCOUNTING
7/01/14 - 6/30/15

Using a tax of $0.3378 per $100 of assessment, the estimated gross 7/01/14 billing will be	$10,660,200
Penalties	50,000
Estimated Quarterly Billing	22,000
PROJECTED PROPERTY TAX RECEIPT SUBTOTAL	**$10,732,200**
BID 1 - Using a rate of $0.0634 per $100 of assessment, the estimated gross 7/01/14 billing will be	24,400
BID 2 - Using a rate of $0.0349 per $100 of assessment, the estimated gross 7/01/14 billing will be	20,500
BID 3 - Using a rate of $0.0156 per $100 of assessment, the estimated gross 7/01/14 billing will be	5,100
TOTAL BID TAXES	**$50,000**
Pay In Lieu of Taxes	
Luther Towers $27,200; State of Delaware $285,000; Delaware State Housing Authority $4,000; St Andrews $800	**$317,000**
PROJECTED PROPERTY TAX RECEIPTS FOR FY 2015	**$11,049,200**
$0.01 of tax rate equates to: **$ 315,578.36**	
PROJECTED DOVER REALTY TRANSFER TAX RECEIPTS FY15 Budget Amount Preliminary	**$1,100,000**

City of Dover
Demolition Program

110-0000-115.01-00 Demolitions Receivable	2007	2008	2009	2010	2011	2012	2013	2014
Beginning Balance	8,173.58	6,754.01	89,641.41	120,598.16	42,444.74	147,699.37	203,664.92	267,588.03
Additions:								
Interest Charges - Carter	558.45	136.07		1,197.59				
Addresses Demolished/Owner's names								
Lillian Smith Est., 299 College Road		11,515.00						
Mary Haas, 101 Jefferson Court		71,856.05						
Cornell Jolley			30,956.75					
Keith Soloman, 16 S. Queen Street				12,105.00				
Harry Driggus				14,803.00				
House of Pride, 110 S. New					21,902.75			
MBA, Ucheamaka, 301 S. Gov					1,441.00			
Harmon, Knowles & Kerwin, Leona, 749 W. No.					206.25			
House of Pride, 35 North New Street					13,090.00			
Idella P Sudler (est), 66 Washington Street					8,376.85			
Harmon, Knowles & Kerwin, Leona, 749 West North St.					15,780.34			
MBA, Ucheamaka, 301 S. Gov					33,138.85			
Laird, Marina					3,900.00			
Freeman, JR EST, Isaiah, 715 Slaughter Street					7,598.75			
Bowmen, Catherine Stevenson & Other, 29 Kirkwd St						14,591.25		
Blackett, Alfred, 423 Collins Dr.						18,971.25		
Stone, Robert, 70 Mifflin Road						11,960.68		
Bank of New York, 21 N. Krwd						15,616.50		
Willey, David, 41 S. Queen						11,720.00		
Mereider, John W.,						11,381.25		
Deutsche Bank Natl Trust Co, 212 N GOVERNORS AVE							11,865.00	
Pierce, Margaret							6,050.00	
Garrison, Jeffrey 488 N EAST AVE							12,485.00	
Marshall, Charles, 14 S. Queen							8,105.00	
Jarman, William W. 171 Orchard Av							22,266.75	
Pierce, Margaret							1,400.00	
Shockley, Mary & Others 118 N. Ann Ave							13,300.50	
Powell, Jackie 22 Fairwind Place							12,281.80	
Wilson, Fredie & Barlow, Ranae								8,082.50
Driggus, Harry 427 W. Division St.								11,936.88
Harris, James 423 Cecil St								11,451.25
Watson, Evelyn Est. 416 W. Division St								16,556.50
Watson, Jeanette & Others 231 N. Queen St.								13,586.25

City of Dover
Demolition Program

110-0000-115.01-00 Demolitions Receivable	2007	2008	2009	2010	2011	2012	2013	2014
Burden, Joe 45 S Queen st.								13,121.50
Stevenson, Clarence 710 Slaughter St.								12,087.50
DDDC 238 Railroad Ave.								58,000.00
Burden, Joe 67 S. Queen St. 316 Reed								13,200.00
Brokenbrough, Mary Bessie 24 N. New St.								34,506.25
Total Additions:	558.45	83,507.12	30,956.75	28,105.59	105,434.79	84,240.93	87,754.05	192,528.63
Reductions:								
Payments								
Isaac & Mary Carter	1,978.02	619.72	-	3,446.21	180.16			
Driggus, Harry						90.00		
Bank of New York, 21 N. Krwd						15,616.50		
Mereider, John W.,						11,381.25		
MBA, Ucheamaka						1,187.63		
Pierce, Margaret							6,050.00	
House of Pride,							13,880.94	
Laird, Marina							3,900.00	
Powell, Jackie								569.80
Stone, Robert								11,825.00
Write Offs:								
101 Jefferson Court				71,856.05				
Cornell Jolley				30,956.75				
Pierce Margaret charge adjustment								1,400.00
Total Reductions:	1,978.02	619.72	-	106,259.01	180.16	28,275.38	23,830.94	13,794.80
Ending Balance	6,754.01	89,641.41	120,598.16	42,444.74	147,699.37	203,664.92	267,588.03	446,321.86
Uncollectible Reserve	22,954.92	27,330.00	34,750.00	41,978.00	146,655.00	150,862.00	154,086.00	164,086.00

GAAP Adjustment to Financials reducing spendable Fund Balance for any amounts over 90 days outstanding. Will also need to increase bad debt expense in FY15 due to the increase in Receivable; Currently budgeting $10,000.

City of Dover
Officer Extra Duty Billing Rates

Ranks include FY15 Median Wage Rates

Rank	Overtime Rate	FY15 Benefit Rate	Officer Billing Rate	Overhead Rate	Total Hourly Rate
Patrolman	$37.93	11.596%	$42.00	$6.00	$48.00
Patrolman 1st Class	$45.28	11.596%	$51.00	$6.00	$57.00
Corporal	$49.33	11.596%	$55.00	$6.00	$61.00
Master Corporal	$58.09	11.596%	$65.00	$6.00	$71.00
Sergeant	$64.59	11.596%	$72.00	$6.00	$78.00
Lieutenant	$70.13	11.596%	$78.00	$6.00	$84.00
Captain	$76.31	11.596%	$85.00	$6.00	$91.00
Average Cost per Officer	$51.33	11.596%	$57.00	$6.00	$63.00

Overhead Rate Calculation

Monthly estimated wages & benefits - Police Administrative	$ 3,000.00	
Monthly estimated wages & benefits - Customer Service	200.00	
Postage, Materials & Supplies - Used highest billing month	25.00	
Total Monthly Overhead Cost	3,225.00	
Annual Monthly Overhad Cost	$ 38,700.00	
Civilian Dispatchers, Chief & Major w/Benefits FY13	23,500.00	FY13
General Liability & Auto Insurance	12,700.00	Gen Liab @ 15% & Auto @ 10%
Bad Debt Expense @ 2.0% of Revenue	14,200.00	Based on $710,000 annual revenue
Annual Total Estimated Cost	$ 89,100.00	
Divide by Hours Extra Duty Hours worked in 544 FY13	14,328	
Hourly Rate for Overhead Cost	$ 6.22	
Rounded Overhead Rate	**$ 6.00**	

Vehicles Actively Used on Extra Duty Jobs - Hourly Rate **$ 16.25**

Fiscal Year 2013		
Extra Duty FOP Wages & Benefits	$816,057.00	Less Chief & Major - moved to overhead
Extra Duty FOP Hours	14,153.0	Less Chief & Major - moved to overhead
Avg. Hourly Rate	$57.66	

City of Dover
Officer Extra Duty Billing Rates - SPECIAL EVENTS

Ranks include FY15 Median Wage Rates **Rank**	**Overtime Rate**	**FY15 Benefit Rate**	**Officer Billing Rate**	**Overhead Rate**	**Total Hourly Rate**
Median Cost per Officer - SPECIAL EVENT RATE	$49.33	11.596%	$55.00	$2.00	$57.00

Overhead Rate Calculation		100%	30%	30% of Total Annual Hours worked were special events
Monthly estimated wages & benefits - Police Administrative		$ 3,000.00	$ 75.00	
Monthly estimated wages & benefits - Customer Service		200.00	5.00	
Postage, Materials & Supplies - Used highest billing month		25.00	0.63	
Total Monthly Overhead Cost		3,225.00	$ 80.63	
Annual Monthly Overhad Cost		$ 38,700.00	$ 967.50	
Civilian Dispatchers, Chief & Major w/Benefits FY13		23,500.00	10,000.00	O/T for Special Event
General Liability & Auto Insurance		12,700.00	317.50	
Annual Total Estimated Cost		$ 74,900.00	$ 11,285.00	
Divide by Hours Extra Duty Hours worked in 544 FY13		14,328	4,778	
Hourly Rate for Overhead Cost		$ 5.23	$ 2.36	
Rounded Overhead Rate		**$ 5.00**	**$ 2.00**	
(Excludes bad debt expense - Not applicable)				

Vehicles Actively Used on Extra Duty Jobs - Hourly Rate	**$ 16.25**

Fiscal Year 2013		
Extra Duty FOP Wages & Benefits	$816,057.00	Less Chief & Major - moved to overhead
Extra Duty FOP Hours	14,153.0	Less Chief & Major - moved to overhead
Avg. Hourly Rate - Overall	$57.66	
Avg. Hourly Rate - NASCAR Races	$59.10	
Avg. Hourly Rate - Red Frog Event	$58.80	

FY15 POLICE EXTRA DUTY PROJECTIONS - WITH PROPOSED SPECIAL EVENT RATE

	FY13 Actuals	5 Yr Avg	7 Yr Avg	FY15 Proj*	Rate	Total	Account
Local Businesses Overtime	12,276.0	8,000.1	7,449.1	10,326.0			
Non Special Events	6,498.0			4,548.0	63.00	286,500.00	110-0000-351-17-00
Wages & Benefits				4,548.0	57.00	259,200.00	110-0000-351-17-00
Overhead				4,548.0	6.00	27,300.00	110-0000-351-17-00
Special Events	5,778.0			5,778.0	57.00	329,300.00	110-0000-351-17-00
Kept hours same as FY13				5,778.0	55.00	317,800.00	110-0000-351-17-00
				5,778.0	2.00	11,600.00	110-0000-351-17-00
Grant related Extra Duty						124,000.00	110-0000-362-71-00
Vehcile Usage	4,850.5			2,904.0	16.25	47,200.00	110-0000-351-17-00
Construction vendors hours	3,798.5	1,860.9	1,430.9	1,850.0			
Planned Parenthood hours	123.0	127.0	90.7	125.0			
Race weekends hours	532.0	532.0	532.0	532.0			
Firefly hours	397.0	--	--	397.0			
Total General Fund Extra Duty receipts						$ 787,000	110-0000-3**-**-00
Private entity extra duty expense						$ 577,000	
Grant related extra duty expense						124,000	
Total Division Budget						$ 701,000	110-1700-544-10-**

* FY15 projection is lower because of the reduced level of construction jobs anticipated. The increases in the past 2 years are due to stimulus spending.

City of Dover
Sanitation Fees & Expenses
Fiscal Year 2015 Proposed Budget

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projection	FY 2015 Projection
REVENUES					
Trash Revenue	$2,172,665	$1,902,609	$2,624,877	$2,595,600	$2,595,600
EXPENDITURES					
Personnel Costs	667,518	603,186	556,317	608,000	728,500
Materials & Supplies	48,824	88,443	16,762	26,300	26,300
Administrative Expenditures	181,635	175,453	215,619	192,400	175,400
Contractual Services	1,283,030	1,219,136	1,215,190	1,315,300	1,347,500
Depreciation Expense	185,310	187,462	204,018	208,100	212,300
Total Expenditures	$2,366,317	$2,273,680	$2,207,906	$2,350,100	$2,490,000
Gain/(Loss)	($193,652)	($371,071)	$416,971	$245,500	$105,600
Budget FTE Headcount	13	13	11	11	11

City of Dover
Legal Expense Trend (Non-Power Supply/Generation related)

	2009	2010	2011	2012	2013	2014
Baird Mandalas	$ -	$ -	$ 5,538.00	$ 66,199.40	$ 61,261.08	$ 72,220.50
Ballard Spahr	-	-	-	-	2,889.00	-
Pennoni	-	-	-	-	5,589.53	-
Schmittinger & Rodriquez	59,277.00	63,214.00	91,529.00	103,883.00	100,405.14	74,554.82
Travelers	-	-	-	-	16,005.00	17,501.50
Whiteford Taylor & Preston	-	-	-	-	3,337.00	-
Young Conaway Stargatt & Taylor	14,896.00	33,578.00	11,790.00	1,655.00	-	-
Total	$ 74,173.00	$ 96,792.00	$ 108,857.00	$ 171,737.40	$ 189,486.75	$ 164,276.82

Legal Fee increases attributed to hourly billing change versus retainer fee, Union negotiations, code enforcement program, and customer service matters.

WATER/WASTEWATER FUND SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**BASE REVENUE:**					
2	WATER SERVICES	$ 4,730,700	$ 4,396,000	$ 4,430,600	$ (300,100)	-6.3%
3	WASTEWATER SERVICES	3,642,700	3,529,000	3,532,000	(110,700)	-3.0%
4	WASTEWATER TREATMENT SERVICES	2,980,300	2,900,000	2,902,600	(77,700)	-2.6%
5	GROUNDWATER INFLOW ADJUSTMENT	1,324,600	1,302,300	1,303,500	(21,100)	-1.6%
6	WATER TANK SPACE LEASING	333,800	321,200	331,900	(1,900)	-0.6%
7	SEWER IMPACT FEES	323,000	237,900	427,900	104,900	32.5%
8	WATER IMPACT FEES	357,000	262,700	472,700	115,700	32.4%
9	INTEREST - WATER	9,100	3,900	9,000	(100)	-1.1%
10	INTEREST - WASTEWATER	14,000	6,100	14,000	-	0.0%
11	MISCELLANEOUS SERVICE FEE	82,000	64,400	156,600	74,600	91.0%
12	**TOTAL REVENUES**	**$ 13,797,200**	**$ 13,023,500**	**$ 13,580,800**	**$ (216,400)**	**-1.6%**
13	**DIVISION EXPENSES**					
14	ENGINEERING & INSPECTION	$ 664,400	$ 672,000	$ 500,400	$ (164,000)	-24.7%
15	WATER CONSTRUCTION	351,400	404,500	398,300	46,900	13.3%
16	WATER DEPARTMENT	433,900	475,800	485,500	51,600	11.9%
17	WATER TREATMENT PLANT	1,501,800	1,496,500	1,552,700	50,900	3.4%
18	WASTEWATER DEPARTMENT	945,100	975,400	1,006,400	61,300	6.5%
19	**DIRECT EXPENDITURE SUBTOTAL**	3,896,600	4,024,200	3,943,300	46,700	1.2%
20	**OTHER EXPENSES:**					
21	DEBT SERVICE - WATER	403,800	403,800	534,100	130,300	32.3%
22	DEBT SERVICE - WASTEWATER	615,700	603,400	617,900	2,200	0.4%
23	RETIREES HEALTH CARE	200,000	200,000	200,000	-	0.0%
24	OTHER EMPLOYMENT EXPENSES	25,000	10,800	17,700	(7,300)	-29.2%
25	PENSION UNFUNDED LIABILITY	339,400	-	-	(339,400)	-100.0%
26	KENT COUNTY TREATMENT CHARGE	3,524,800	4,030,000	4,030,000	505,200	14.3%
27	INTRAFUND SERVICE FEES	1,233,400	1,349,200	1,359,800	126,400	10.2%
28	**OTHER EXPENSES SUBTOTAL**	6,342,100	6,597,200	6,759,500	417,400	6.6%
29	**TRANSFER TO:**					
30	GENERAL FUND FROM WATER	250,000	250,000	250,000	-	0.0%
31	GENERAL FUND FROM WASTEWATER	250,000	250,000	250,000	-	0.0%
32	WATER IMP AND EXT	1,200,000	1,233,200	1,600,000	400,000	33.3%
33	WASTEWATER IMP AND EXT	1,330,000	1,330,000	3,260,700	1,930,700	145.2%
34	**TRANSFER TO SUBTOTAL**	3,030,000	3,063,200	5,360,700	2,330,700	76.9%
35	**TOTAL EXPENSES**	**$ 13,268,700**	**$ 13,684,600**	**$ 16,063,500**	**$ 2,794,800**	**21.1%**
36	**BUDGET SURPLUS/(DEFICIT)**	**$ 528,500**	**$ (661,100)**	**$ (2,482,700)**		
37	RESERVE BALANCE FROM PRIOR YEAR	-	(168,200)	-		
38	**ADJUSTED BUDGET SURPLUS/(DEFICIT)**	**$ 528,500**	**$ (829,300)**	**$ (2,482,700)**		

City of Dover

Wastewater Inflow/Infiltration

Treatment Fees Customer Billing	$2,902,600
Groundwater Surcharge Billing	1,303,500
Subtotal Revenue	**$4,206,100**
Wastewater Service Fees	3,532,000
Total Wastewater Service Fees	$7,738,100
Water Service Fees	4,430,600
Total Consumption Fees	$12,168,700

Kent County Treatment Expenses	$4,030,000
I & I Main Relining/Replacement Program	1,000,000
Total Expenses	**$5,030,000**
Deficit	($823,900)

Current Rate	$1.05
Rate to cover deficit	$1.71
% Increase of I & I Rate	62.9%
% Increase in Wastewater Service Fees	10.6%
% Increase in Consumption Fees	6.8%

WATER/WASTEWATER IMPROVEMENT & EXTENSION FUND SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**REVENUES**					
2	BOND PROCEEDS - WATER	$ -	$ 3,000,000	$ -	$ -	0.0%
3	BOND PROCEEDS - WASTEWATER	-	1,067,900	-	-	0.0%
4	STATE LOAN FUND - WASTEWATER	-	62,000	-	-	0.0%
5	ARBITRAGE REBATE - IRS REFUND	-	66,000	-	-	0.0%
6	TRANS FR OPERATING FUND - WATER	1,200,000	1,233,200	1,200,000	-	0.0%
7	TRANS FR OPERATING FUND - WASTEWATER	1,330,000	1,330,000	1,800,000	470,000	35.3%
8	TRANSFER FR WATER IMPACT FEE	390,000	390,000	-	(390,000)	-100.0%
9	TRANSFER FR WASTEWATER IMPACT FEE	-	1,000,000	-	-	0.0%
10	INTEREST INCOME	25,000	25,000	-	(25,000)	-100.0%
11	**TOTAL REVENUES**	**$ 2,945,000**	**$ 8,174,100**	**$ 3,000,000**	**$ 55,000**	1.9%
12	**EXPENSES**					
13	WATER	$ 1,476,800	$ 7,499,700	$ 1,320,400	$ (156,400)	-10.6%
14	WASTEWATER	1,251,000	5,252,400	3,260,700	2,009,700	160.6%
15	WATER TREATMENT PLANT	-	-	38,100	38,100	0.0%
16	WATER CONSTRUCTION	90,000	90,000	201,300	111,300	123.7%
17	**TOTAL EXPENSES**	**$ 2,817,800**	**$ 12,842,100**	**$ 4,820,500**	**$ 2,002,700**	**71.1%**
18	**BUDGET SURPLUS/(DEFICIT)**	**$ 127,200**	**$ (4,668,000)**	**$ (1,820,500)**		
19	RESERVE BALANCE FROM PRIOR YEAR	-	5,488,500	-		
20	**ADJUSTED BUDGET SURPLUS/(DEFICIT)**	**$ 127,200**	**$ 820,500**	**$ (1,820,500)**		

FY15 not updated for recent changes to projects - Garrison Oak Technical Park

ELECTRIC REVENUE FUND SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**REVENUE**					
2	DIRECT SALES TO CUSTOMER	$ 76,286,700	$ 78,792,300	$ 78,846,400	$ 2,559,700	3.4%
3	UTILITY TAX	1,492,200	1,309,300	1,310,200	(182,000)	-12.2%
4	MISCELLANEOUS REVENUE	602,000	579,100	624,600	22,600	3.8%
5	RENT REVENUE	251,000	180,000	200,000	(51,000)	-20.3%
6	GREEN ENERGY	135,800	135,800	136,000	200	0.1%
7	INTEREST EARNINGS	119,400	12,000	12,000	(107,400)	-89.9%
8	TRANSFER FROM RATE STABILIZATION	4,000,000	7,000,000	-	(4,000,000)	-100.0%
9	INTRAFUND SERVICE RECEIPTS W/WW	98,500	98,500	-	(98,500)	-100.0%
10	**TOTAL REVENUES**	**$ 82,985,600**	**$ 88,107,000**	**$ 81,129,200**	**$ (1,856,400)**	**-2.2%**
11	**EXPENSES**					
12	POWER SUPPLY	$ 23,832,000	$ 25,977,700	$ 21,267,600	$ (2,564,400)	-10.8%
13	SOLAR ENERGY	1,565,800	1,729,200	2,067,600	501,800	32.0%
14	SOLAR RENEWAL ENERGY CREDITS	300,000	352,600	378,600	78,600	26.2%
15	POWER SUPPLY MANAGEMENT	996,000	996,000	996,000	-	0.0%
16	PJM CHARGES - ENERGY	12,812,900	17,274,000	11,499,800	(1,313,100)	-10.2%
17	PJM CHARGES - TRANSMISSION & FEES	4,740,000	7,420,000	7,234,100	2,494,100	52.6%
18	CAPACITY CHARGES	15,787,200	15,614,100	9,818,900	(5,968,300)	-37.8%
19	**SUB-TOTAL POWER SUPPLY**	60,033,900	69,363,600	53,262,600	(6,771,300)	-11.3%
20	PLANT OPERATIONS	6,015,800	5,851,600	6,141,100	125,300	2.1%
21	GENERATIONS FUELS	-	1,603,800	-	-	0.0%
22	PJM SPOT MARKET ENERGY	(230,500)	(1,004,500)	(346,700)	(116,200)	50.4%
23	PJM CREDITS	(397,000)	(5,314,800)	(621,400)	(224,400)	56.5%
24	CAPACITY CREDITS	(15,079,800)	(15,079,800)	(8,881,500)	6,198,300	-41.1%
25	**GENERATION SUBTOTAL**	(9,691,500)	(13,943,700)	(3,708,500)	5,983,000	-61.7%
26	**POWER SUPPLY & GENERATION SUBTOTAL**	50,342,400	55,419,900	49,554,100	(788,300)	-1.6%
27	**DIRECT EXPENDITURES**					
28	TRANSMISSION/DISTRIBUTION	3,302,500	3,766,300	4,075,300	772,800	23.4%
29	ELECTRICAL ENGINEERING	1,192,200	1,283,200	1,385,100	192,900	16.2%
30	ADMINISTRATION	597,000	623,400	622,800	25,800	4.3%
31	METER READING	220,300	273,900	272,800	52,500	23.8%
32	SYSTEMS OPERATIONS	543,600	675,500	674,400	130,800	24.1%
33	**DIRECT EXPENDITURE SUBTOTALS**	**5,855,600**	**6,622,300**	**7,030,400**	**1,174,800**	20.1%
34	**OTHER EXPENSES:**					
35	UTILITY TAX	1,492,200	1,309,300	1,310,200	(182,000)	-12.2%
36	ALLOW FOR UNCOLLECTIBLES	200,000	200,000	200,000	-	0.0%
37	CONTRACTUAL SERVICES - RFP'S	100,000	100,000	100,000	-	0.0%
38	RETIREES HEALTH CARE	513,300	513,300	513,300	-	0.0%
39	OTHER EMPLOYMENT EXPENSES	150,000	125,700	54,200	(95,800)	-63.9%
40	TRANSFER TO PENSION UNFUNDED LIABILITY	1,314,200	-	-	(1,314,200)	-100.0%
41	OPEB UNFUNDED LIABILITY	975,700	975,700	1,009,800	34,100	3.5%
42	GREEN ENERGY PAYMENT TO DEMEC	135,800	135,800	136,000	200	0.1%
43	INTRAFUND SERVICE FEES	3,319,400	3,483,600	3,593,100	273,700	8.2%
44	INTEREST ON DEPOSITS	27,000	20,000	20,000	(7,000)	-25.9%
45	INVENTORY WRITE OFFS	-	-	175,000	175,000	0.0%
46	DEBT SERVICE	3,301,900	3,301,900	3,297,000	(4,900)	-0.1%
47	**OTHER EXPENSES SUBTOTAL**	**11,529,500**	**10,165,300**	**10,408,600**	**(1,120,900)**	-9.7%
48	**TRANSFER TO:**					
49	IMPROVEMENT & EXTENSION	5,448,600	4,918,600	6,000,000	551,400	10.1%
50	GENERAL FUND	8,000,000	8,000,000	8,000,000	-	0.0%
51	**TRANSFER TO SUBTOTAL**	**13,448,600**	**12,918,600**	**14,000,000**	**551,400**	4.1%
52	**TOTAL EXPENSES**	**$ 81,176,100**	**$ 85,126,100**	**$ 80,993,100**	**$ (183,000)**	**-0.2%**
53	**BUDGET SURPLUS/(DEFICIT)**	**$ 1,809,500**	**$ 2,980,900**	**$ 136,100**		
54	RESERVE BALANCE FROM PRIOR YEAR	-	(531,500)	-		
55	**ADJUSTED BUDGET SURPLUS/(DEFICIT)**	**$ 1,809,500**	**$ 2,449,400**	**$ 136,100**		

ELECTRIC IMPROVEMENT & EXTENSION FUND SUMMARY

		2013/14 BUDGET	2013/14 REVISED	2014/15 PRELIMINARY	$ DIFFERENCE FY 15 PRE VS FY14 BUDGET	% CHG FY15 VS FY14
1	**REVENUES**					
2	TRANSFER FROM ELECTRIC	$ 5,448,600	$ 4,918,600	$ 6,000,000	$ 551,400	10.1%
3	GENERAL SERVICE BILLING	440,000	440,000	-	(440,000)	-100.0%
4	INTEREST EARNINGS	25,200	25,200	-	(25,200)	-100.0%
5	**TOTAL REVENUES**	**$ 5,913,800**	**$ 5,383,800**	**$ 6,000,000**	**$ 86,200**	1.5%
6	**EXPENSES**					
7	ELECTRIC GENERATION	$ 2,117,800	$ 2,130,000	$ 2,289,500	$ 171,700	8.1%
8	TRANSMISSION AND DISTRIBUTION	950,000	1,144,600	1,116,600	166,600	17.5%
9	ELECTRICAL ENGINEERING	2,405,800	2,615,500	3,378,300	972,500	40.4%
10	**TOTAL EXPENSES**	**$ 5,473,600**	**$ 5,890,100**	**$ 6,784,400**	**$ 1,310,800**	23.9%
11	**BUDGET SURPLUS/(DEFICIT)**	**$ 440,200**	**$ (506,300)**	**$ (784,400)**		
12	RESERVE BALANCE FROM PRIOR YEAR	-	-	-		
13	**ADJUSTED BUDGET SURPLUS/(DEFICIT)**	**$ 440,200**	**$ (506,300)**	**$ (784,400)**		

City of Dover
Rate & Fee Trends

GENERAL FUND	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Proposed 2014/15
Rolled Back Property Tax Rate @ 100% value	$0.3100					*$0.3108*				
Property Tax Rate Approved/Proposed	$0.3300	$0.3300	$0.3300	$0.3300	$0.3300	*$0.3378*	$0.3378	$0.3378	$0.3378	$0.3378
Property Tax Rate Increase (without 100% rollback)	$0.02					$0.0270				
Trash Fees (in City) - implemented FY2000	$5.85	$5.85	$5.85	$5.85	$5.85	$11.70	$11.70	$17.00	$17.00	$11.70
Trash Fees (outside City)	$18.72	$18.72	$23.00	$29.00	$29.00	$42.75	$42.75	$42.75	$42.75	$29.00
Transfer from Electric Utility	8.4%	5.1% *	7.2%	6.6%	6.5%	8.0%	8.0%	$8 million	$8 million	$8 million
Transfer from Water/Wastewater Utility	4.4%	4.5%	4.6%	5.0%	4.5%	0.0%	4.5%	$500,000	$500,000	$500,000
WATER/WASTEWATER FUND										
Water per 1,000 gal	$2.45	$2.45	$2.45	$2.45	$2.70	$3.00	$3.00	$3.00	$3.00	$3.00
Water per 1,000 gal (Outside City)	$3.68	$3.68	$3.68	$3.68	$4.05	$4.50	$4.50	$4.50	$4.50	$4.50
Water Flat Rate Charge (new source)	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$2.50
Wastewater per 1,000 gal. Charge	$2.10	$2.10	$2.10	$2.10	$2.10	$2.65	$2.65	$2.65	$2.65	$2.65
Wastewater per 1,000 gal (Outside City)	$3.15	$3.15	$3.15	$3.15	$3.15	$3.98	$3.98	$3.98	$3.98	$3.98
Wastewater Flat Rate Charge (new source)	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$1.25	$2.50
Kent County Sewer Treatment Fee - Rate set by County	$2.13	$2.13	$2.34	$2.34	$2.34	$2.34	$2.34	$2.34	$2.34	$2.34
Kent County Sewer Adjustment (new source - City)						$1.05	$1.05	$1.05	$1.05	$1.05
ELECTRIC FUND										
Residential Rate Changes (includes any PCA adj.)	$0.0976	Full Year at $0.1218	$0.1343	$0.1450	$0.1450	$0.1407	$0.1364	$0.1316	$0.1204	$0.1204
Increase %	6.4%	28.9%	10.3%	8.0%	0.0%	-3.0%	-3.1%	-3.5%	-11.7%	-8.5%
Cumulative % Change		35.3%	45.6%	53.5%	53.5%	50.6%	47.5%	44.0%	32.3%	23.8%
Electric Fund Customer Charge	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$6.00
Reconnect Fees	$50 - $100	$50 - $100	$50 - $100	$50 - $100	$50 - $100	$50 - $100	$50 - $100	$50 - $100	$50 - $100	$50 - $100
Return Check Fees	$25	$25	$25	$25	$25	$25	$25	$25	$25	$25

FY15 Recommending Customer Charge Increase	
Water/Wastewater Fund Revenue Impact	**$ 229,470**
Electric Fund Revenue Impact	**$ 279,612**