COUNCIL COMMITTEE OF THE WHOLE
AGENDA

NOVEMBER 29, 2016 - 6:00 P.M.

CITY HALL COUNCIL CHAMBERS
15 LOOCKERMAN PLAZA
DOVER, DELAWARE

PUBLIC COMMENTS ARE WELCOMED ON ANY ITEM AND WILL BE PERMITTED AT APPROPRIATE TIMES. WHEN POSSIBLE, PLEASE NOTIFY THE CITY CLERK (736-7008 OR E-MAIL AT CITYCLERK@DOVER.DE.US) SHOULD YOU WISH TO BE RECOGNIZED.

SAFETY ADVISORY AND TRANSPORTATION COMMITTEE

AGENDA ADDITIONS/DELETIONS

1. **BRIEFING ON STATE STREET AND SCULL TERRACE CROSSING**
   (COMMITTEE ACTION NOT REQUIRED)

2. **REQUEST FOR WAIVER - APPENDIX B - ZONING, ARTICLE 5 - SUPPLEMENTARY REGULATIONS, SECTION 17 - EMERGENCY ACCESS REQUIREMENTS - WAIVER OF EMERGENCY REAR ACCESS REQUIREMENT FOR THE REDEVELOPMENT OF LIBERTY COURT APARTMENTS (APPLICATION S-16-22)**
   (THE PLANNING COMMISSION RECOMMENDED APPROVAL OF THE WAIVER FOR THE ELIMINATION OF THE EMERGENCY REAR ACCESS)

3. **BRIEFING ON VIOLENT CRIME WITHIN THE CITY**
   (COMMITTEE ACTION NOT REQUIRED)

4. **REQUEST FOR FOUR-WAY STOP SIGN - WYOMING AVENUE AND WESTVIEW TERRACE** (DEFERRED DURING THE MEETING OF SEPTEMBER 27, 2016)
   (STAFF RECOMMENDS THE INSTALLATION OF THE FOUR-WAY STOP CONDITION AT THE INTERSECTION OF WYOMING AVENUE AND WESTVIEW TERRACE; HOWEVER, FINAL ACTION SHOULD CONSIDER ANY ADDITIONAL PUBLIC TESTIMONY RECEIVED AT THE COMMITTEE MEETING)

5. **QUARTERLY UPDATE - BICYCLE/PEDESTRIAN SUBCOMMITTEE**
   (COMMITTEE ACTION NOT REQUIRED)

6. **ADJOURNMENT OF SAFETY ADVISORY AND TRANSPORTATION COMMITTEE MEETING**

UTILITY COMMITTEE

AGENDA ADDITIONS/DELETIONS

1. **MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) INVENTORY AND INSPECTION PROPOSAL**
   (STAFF RECOMMENDS AUTHORIZING THE FIVE (5) YEAR PROPOSAL WITH KCI TECHNOLOGIES, IN THE AMOUNT OF $329,740, INITIATING WITH $65,948 IN FY17)

2. **ADJOURNMENT OF UTILITY COMMITTEE MEETING**

LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE

AGENDA ADDITIONS/DELETIONS

1. **NORTH STREET SIDEWALK IMPROVEMENTS - NEW PROJECT - DELDOT TRANSPORTATION ALTERNATIVES PROJECT**
   (STAFF IS REQUESTING AUTHORIZATION FROM CITY COUNCIL TO SIGN THE PROJECT AGREEMENT WITH DELDOT AND BEGIN ASSEMBLING THE REQUIRED FUNDS FOR THE MATCH. THE STATE HAS REQUESTED THAT ALL MATCHING FUNDS BE TRANSFERRED TO DELDOT NO LATER THAN FEBRUARY/MARCH 2017.)

2. **DRAFT COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**
   (COMMITTEE ACTION NOT REQUIRED)

3. **ADJOURNMENT OF LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE MEETING**

ADJOURNMENT OF COUNCIL COMMITTEE OF THE WHOLE MEETING

/TM
S:\AGENDAS-MINUTES-PACKETS-PRESENTATIONS-ATT&EXH\COMMITTEE-AGENDAS\2016\11-29-2016 CCW AGENDA.WPD

THE AGENDA ITEMS AS LISTED MAY NOT BE CONSIDERED IN SEQUENCE. PURSUANT TO 29 DEL. C. §10004(E)(2), THIS AGENDA IS SUBJECT TO CHANGE TO INCLUDE THE ADDITION OR THE DELETION OF ITEMS, INCLUDING EXECUTIVE SESSIONS, WHICH ARISE AT THE TIME OF THE MEETING.

City of Dover

PETITION TO WAIVE ZONING ORDINANCE PROVISION:
ELIMINATION OF EMERGENCY ACCESS REQUIREMENTS
Before the City Council Committee of the Whole: Safety Advisory & Transportation Committee
November 29, 2016

Plan Title:	Redevelopment of Liberty Court Apartments (S-16-22)
Plan Type:	Site Development Plan
Property Location:	On the north side of Walker Road opposite the end of Independence Boulevard
Property Addresses:	1289 Walker Road
Site Area:	7.93 ac. +/-
Present Zoning:	RM-2 (Medium Density Residence Zone)
Present Use:	14 Apartment Buildings (Total 108 units) and Community Facilities
Proposed Use:	13 Apartment Buildings (Total 100 units) and Community Facilities
Waiver Recommended:	*Zoning Ordinance* Article 5 § 17.3 and 17.5(a) Elimination of the Emergency Rear Access

PLAN SUMMARY

This Site Development Plan proposes to demolish the fourteen apartment buildings at Liberty Court Apartments and construct thirteen new buildings on the existing foundations, leaving one building not reconstructed. The redevelopment would reduce the number of dwelling units on site from 108 to 100 dwelling units. The two properties on site are to be consolidated into one. The properties consist of a total of 7.93 acres and are located on the north side of Walker Road opposite the end of Independence Boulevard. The property is zoned RM-2 (Medium Density Residence Zone). The owner of record is the Delaware State Housing Authority and project redeveloper is Liberty Court Preservation Corporation. Property Address: 1289 Walker Road. Tax Parcels: ED-05-067.18-01-72.01-000 and ED-05-067.18-01-72.00-000. Council District 4.

Plan of The Liberty Court Apartments Site

The project proposes demolition of the fourteen apartment buildings on site and reconstruction of thirteen of them. The buildings have been given letter designations A through N. Building I is to be demolished entirely. Building L will be relocated to the current location of Building I. All the other buildings are to be rebuilt on their original foundations; however, the new dwelling units are slightly larger than the old ones, requiring corresponding construction of new foundation segments to square-off the footprint. The reduction in the number of buildings results in a reduction of the number of dwelling units, from 108 to 100 apartment units.

Other improvements planned for the site include a new fire lane to serve Buildings K, M, and N, and realignment and curbing of the existing main fire lane. New stormwater management areas and landscaping are also proposed.

Site Layout:
The two-story apartment buildings are generally oriented inward, facing each other across shared sidewalks or the main fire lane rather than facing the street frontage or the parking lot. The buildings are divided into two to six sections, each of which has two dwelling units, one on each floor. Each section is proposed to have its own entrance walk leading either to the site's sidewalk network or the main fire lane. The main fire lane and the parking lot together make a loop traversable by vehicles around the interior and eastern edge of the site, but the fire lane is closed to use by non-emergency vehicles.

Common areas of the complex include the community building located east of the center of the site, a playground to the south of the community building, a basketball court to the south of the playground, and common open space to the west of the community building. There is also a pavilion on the Walker Road frontage that serves among other functions as seating area for a nearby bus stop.

Entrances
There are two entrances to the site. The eastern one is a typical parking lot entrance and is not proposed to change with the redevelopment. The narrower western one, however, leading into the main fire lane, more closely resembles a residential driveway. Street view imagery shows a chain across this entrance preventing entry. Though the fire lane is to be upgraded it will remain closed to use by non-emergency vehicles.

Waiver Request: Elimination of Emergency Rear Access Requirements
The *Zoning Ordinance* requires an 18-foot secondary fire lane to provide emergency access to the rear of the two story apartment buildings (Article 5 §17.5(a)). The Ordinance provides for consideration of a waiver of the emergency access requirements; see Code citation as follows:

> **Article 5 Section 17. - Emergency access requirements.**
> (1) *General purpose.* The purpose of this section is to establish standards and requirements for the fire protection of structures and inhabitants by providing emergency vehicle access to structures that enable the City of Dover Bureau of Fire to approach and attack fires in such a way that there is a reduced threat to the lives and safety of citizens.
>
> (2) *Waiver.* Should the planning commission determine, after demonstration by an applicant, that alternative means of fire protection can be provided which are equivalent to or greater than the public safety protection provided by this ordinance, then the planning commission may recommend to [the] city council to waive certain provisions of this ordinance that are not required under other city or state laws.

The plan currently does not provide rear emergency access to most of the buildings on site; the applicant is requesting a waiver for the elimination of this requirement. The proposed buildings have fire protection provisions under the Fire Code including the following: sprinkler systems (wet and dry fire protection systems), fire alarms in the building and partial fire lane coverage of the buildings. As previously mentioned a new 24-foot-wide primary fire lane will be constructed

between buildings K, M, and N. The Fire Marshal's comments related to fire protection measures for the project are attached to this report.

The requested waiver is further summarized in the following chart:

Zoning Ordinance	Required	Proposed	Waiver
Emergency Rear Access for Two to Three story apartment buildings	Eighteen (18) foot secondary fire lane for rear access	None. The existing site layout does not have rear emergency access, and the site layout is not proposed to be significantly changed.	Elimination of the required rear fire lane.

Staff Recommendation on Waiver Request for Elimination of Emergency Rear Access Requirement
Planning Staff recommends approval of the Waiver Request to eliminate the 18-foot rear fire lane requirement. The proposed new buildings are proposed to be sprinklered and include fire alarm systems to give them public safety protections in excess of those provided by the *Zoning Ordinance*. The applicant has worked closely with the Fire Marshal's Office to provide an appropriate fire protection strategy for the existing site, including a new fire lane and perimeter access around all buildings greater than the minimum required. The Fire Marshal has provided attached comments regarding compliance with fire protection regulations.

Findings and Recommendations of the Dover Planning Commission
A written waiver request for the elimination of the rear access requirement was submitted for consideration by the Planning Commission. Planning Commission formulated a recommendation as part of the review of the project. This Report with their recommendation is forwarded to the Council Committee of the Whole: Safety Advisory and Transportation Committee and City Council who has the final authority to grant the request for the elimination of the emergency rear access for the apartments.

The Planning Commission at its meeting on November 21, 2016 reviewed the proposed waiver request as part of its review of the Site Development Plan for the Redevelopment of Liberty Court Apartments.

- The Planning Commission granted conditional approval of the Site Development Plan to re-establish Liberty Court Apartments to consist a total of thirteen (13) apartment buildings (100 units). In their approval the Planning Commission noted the desirability of the new units over the old ones and that no current residents would be displaced.
- The approval is subject to the Development Advisory Committee Report (with agency comments) and including adoption of the Staff Recommendations.
- **The Planning Commission recommends approval of the waiver for the Elimination of the Emergency Rear Access.** Pursuant to *Zoning Ordinance*, Article 5 §17.5(a), the Planning Commission recommended approval of the waiver for the elimination of the

Emergency Rear Access requirement for an eighteen (18) foot secondary fire lane. There was no further comment on the approval.

- The motion passed unanimously 8-0 of the members present. (A complete Excerpt of the Draft Planning Commission Meeting Minutes of November 21, 2016 for this application is not currently available.)

Attachments:

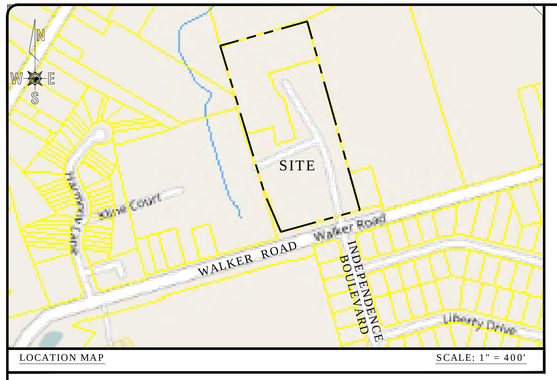
- Plan Sheets: SP-1 Cover Plan, SP-2 Boundary and Existing Conditions Survey Plan, and SP-3 Site Development Plan
- Waiver Request of November 9, 2016
- DAC Report Comments from the Fire Marshal's Office

**The complete application file S-16-22 Redevelopment of Liberty Court Apartments including complete plan set and full Development Advisory Committee (DAC) Report are available at the Planning Office.*

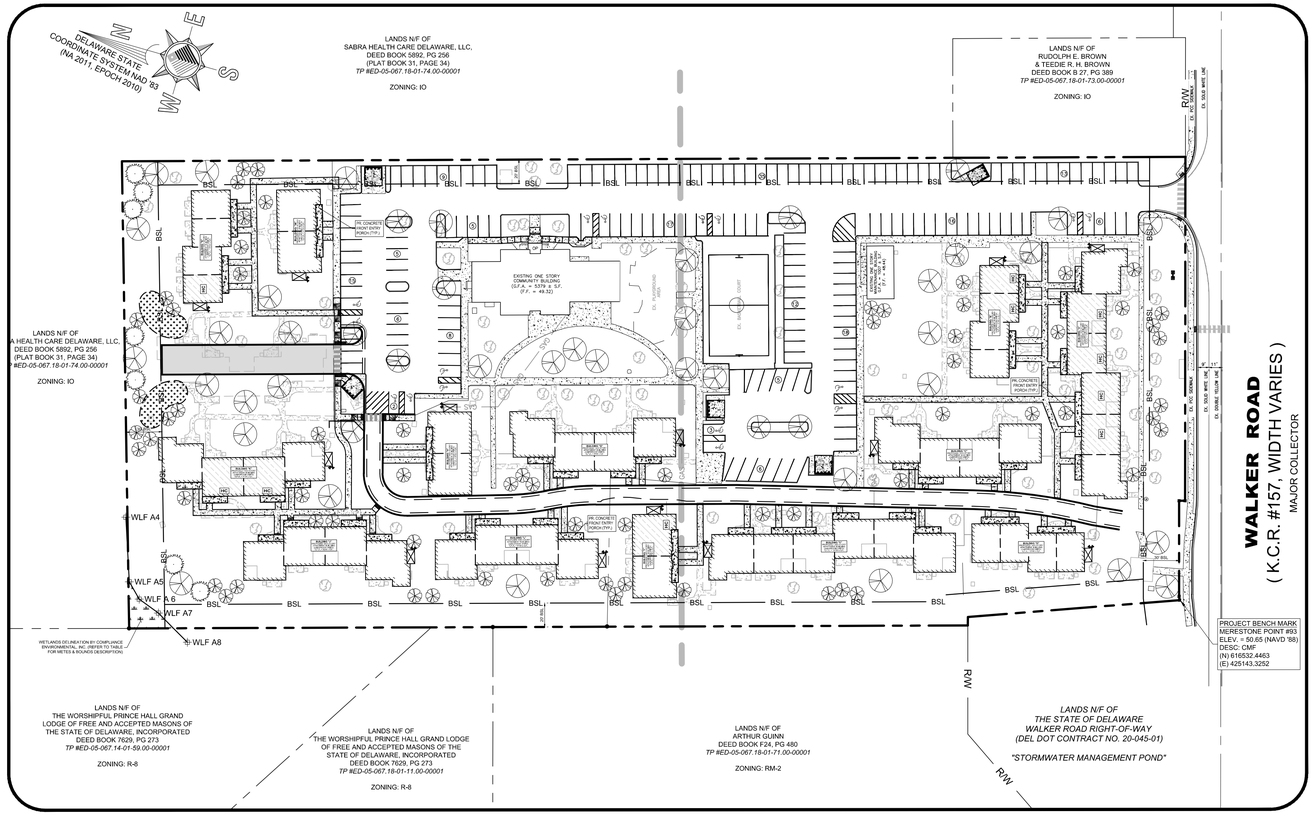
SITE DEVELOPMENT PLANS

FOR PROPERTY KNOWN AS:

LIBERTY COURT APARTMENTS
(APPLICATION NO. S-16-22)



LOCATION MAP — SCALE: 1" = 400'



SITE LOCATION PLAN

SCALE: 1"=60'

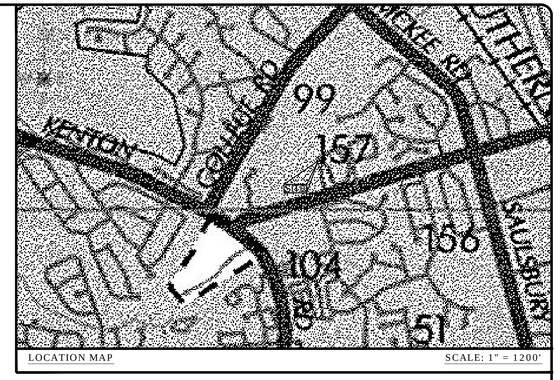
PARCEL ID NOS.:

ED-05-067.18-01-72.00-00001 & ED-05-067.18-01-72.01-00001

SITUATE IN

CITY OF DOVER

KENT COUNTY * STATE OF DELAWARE



LOCATION MAP — SCALE: 1" = 1200'

GENERAL NOTES:

1. NO DEBRIS WILL BE BURIED ON THIS SITE. ALL DEMOLITION WASTE AND DEBRIS SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR AND SHALL BE DISPOSED OF IN ACCORDANCE WITH ALL LOCAL, STATE AND FEDERAL REGULATIONS.
2. THIS DRAWING DOES NOT INCLUDE NECESSARY COMPONENTS FOR CONSTRUCTION SAFETY. ALL CONSTRUCTION MUST BE DONE IN COMPLIANCE WITH THE OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970 AND ALL RULES AND REGULATIONS THERETO APPURTENANT.
3. EXISTING UTILITIES ARE SHOWN IN ACCORDANCE WITH THE BEST AVAILABLE INFORMATION COMPLETENESS OR CORRECTNESS THEREOF IS NOT GUARANTEED. IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO CONTACT THE UTILITY COMPANIES INVOLVED IN ORDER TO SECURE THE MOST ACCURATE INFORMATION AVAILABLE AS TO UTILITY LOCATION AND ELEVATION. NO CONSTRUCTION AROUND OR ADJACENT TO UTILITIES SHALL BEGIN WITHOUT NOTIFYING THEIR OWNERS AT LEAST 48 HOURS IN ADVANCE. THE CONTRACTOR SHALL TAKE THE NECESSARY PRECAUTIONS TO PROTECT THE EXISTING UTILITIES AND MAINTAIN UNINTERRUPTED SERVICE AND ANY DAMAGE DONE TO THEM DUE TO HIS/HER NEGLIGENCE SHALL BE IMMEDIATELY AND COMPLETELY REPAIRED AT THE CONTRACTOR'S EXPENSE. TO LOCATE EXISTING UTILITIES IN THE FIELD PRIOR TO CONSTRUCTION, THE CONTRACTOR SHALL CONTACT MISS UTILITY OF DELMARVA AT LEAST THREE (3) CONSECUTIVE WORKING DAYS PRIOR TO EXCAVATION, AT 1-800-282-8555.
4. THE CONTRACTOR SHALL PRESERVE ALL TREES AND LANDSCAPING ON THE SITE EXCEPT WHERE NECESSARY TO CONSTRUCT PROPOSED IMPROVEMENTS.\
5. A WETLANDS ASSESSMENT REPORT DATED JUNE 2, 2016, PREPARED BY COMPLIANCE ENVIRONMENTAL, INC., INDICATED THAT THERE ARE NO REGULATED WETLANDS PRESENT WITHIN, OR WITHIN 15 FEET, OF THE FENCED AREA OF THE SITE. NO DISTURBANCE OUTSIDE OF THE FENCED AREA IS PROPOSED FOR THIS PROJECT.
6. THE STATE INVENTORY OF NATURAL AREAS HAS BEEN EXAMINED AND NO STATE OR FEDERALLY REGULATED FLOODPLAINS OR OTHER CRITICAL AREAS WERE FOUND TO EXIST WITHIN THE WORK SCOPE AREA.
7. THIS SITE IS LOCATED WITHIN ZONE "X", AREAS DETERMINED TO BE OUTSIDE OF THE 0.2% ANNUAL CHANCE FLOOD, AS DESIGNATED ON THE FLOOD INSURANCE RATE MAP NUMBER 10001C0166H EFFECTIVE MAY 5, 2003
8. THIS DEVELOPMENT WAS APPROVED / CONSTRUCTED PRIOR TO THE ADOPTION OF THE CITY'S ZONING ORDINANCE IN 1975 AND THEREFORE PORTIONS OF THE SITE MAY BE NONCONFORMING WITH CONTEMPORARY DISTRICT REGULATIONS. IT IS THE INTENT OF THIS PROJECT TO NOT INCREASE THE DEGREE OF ANY PRE-EXISTING NONCONFORMITY.
9. NORMAL MAINTENANCE AND REPAIR, STRUCTURAL ALTERATION IN, AND MOVING, RECONSTRUCTION OR ENLARGEMENT OF A BUILDING WHICH DOES NOT HOUSE A NONCONFORMING USE, BUT IS NONCONFORMING AS TO THE DISTRICT REGULATIONS FOR LOT AREA, LOT WIDTH, FRONT YARD, SIDE YARD, REAR YARD, MAXIMUM HEIGHT, MAXIMUM LOT COVERAGE, OR MINIMUM LIVABLE FLOOR AREA PER DWELLING IS PERMITTED IF THE SAME DOES NOT INCREASE THE DEGREE OF, OR CREATE ANY NEW NONCONFORMITY WITH SUCH REGULATIONS IN SUCH BUILDING.
10. NOTHING IN ARTICLE 7. - NONCONFORMING BUILDINGS AND USES, IN THE CITY CODE, SHALL BE DEEMED TO PREVENT NORMAL MAINTENANCE AND REPAIR OF ANY BUILDING, OR THE CARRYING OUT, UPON THE ISSUANCE OF A BUILDING PERMIT, OF MAJOR STRUCTURAL ALTERATIONS OR DEMOLITIONS NECESSARY IN THE INTEREST OF PUBLIC SAFETY. IN GRANTING SUCH A PERMIT, THE CITY PLANNER SHALL STATE THE PRECISE REASON WHY SUCH ALTERATIONS WERE DEEMED NECESSARY.
11. A VARIANCE WILL BE REQUESTED FROM THE STATE OF DELAWARE FOR FULL COMPLIANCE WITH THE SEDIMENT AND STORMWATER REGULATIONS. IT IS ANTICIPATED THAT SOME CONTEMPORARY STORMWATER MANAGEMENT PRACTICES, FOR NEW PAVEMENT AREAS MAY BE REQUIRED BY THE STATE. POTENTIAL AREAS FOR THESE PRACTICES ARE SHOWN, CONCEPTUALLY, ON THE SITE PLAN.
12. GENERALLY, EXISTING SITE GRADES WILL BE MAINTAINED OTHER THAN CHANGES NECESSARY TO INSTALL NEW PAVEMENT AREAS AND TO IMPLEMENT STORMWATER BEST MANAGEMENT PRACTICES (BMPS) AS MAY BE REQUIRED BY DNREC.
13. HYDRANT CONNECTIONS BY THE CONTRACTOR ARE PROHIBITED. THIS METHOD MAY NOT BE USED DURING ANY PHASE OF THE PROJECT.
14. ANY EXISTING WATER LINES NOT TO BE UTILIZED BY THE PROPOSED FACILITY MUST BE PROPERLY ABANDONED AT THE MAINS IN ACCORDANCE WITH THE CITY OF DOVER DEPARTMENT OF PUBLIC WORKS SPECIFICATIONS AND REQUIREMENTS.
15. THE SITE CONTRACTOR SHALL CONTACT THE CITY OF DOVER PUBLIC WORKS CONSTRUCTION MANAGER AT (302) 736-7025 PRIOR TO THE START OF CONSTRUCTION. A REPRESENTATIVE FROM THE CITY OF DOVER DEPARTMENT OF PUBLIC WORKS MUST OBSERVE AND APPROVE ALL CITY OWNED WATER AND SANITARY SEWER INTER-CONNECTIONS AAND TESTING. ALL WATER TAPS MUST BE PERFORMED BY A CITY OF DOVER APPROVED CONTRACTOR. THE PROPOSED LOCATION FOR THE WATER CONNECTION MAY NEED TO BE ADJUSTED IN THE FIELD DUE TO CONDITIONS OF THE EXISTING MAIN. POSSIBLE CONDITIONS THAT WOULD REQUIRE TAPPING RELOCATION INCLUDE PROXIMITY TO PIPE JOINTS, OTHER TAPS, CONCRETE ENCASEMENTS, CONFLICT WITH OTHER UTILITIES, AND THE LIKE. TEST HOLES MUST BE PERFORMED BY THE CONTRACTOR TO DETERMINE THE BEST TAPPING LOCATION. THE CITY OF DOVER WILL NOT BE HELD RESPONSIBLE FOR FIELD CONDITIONS REQUIRING ADJUSTMENT OF THE TAPPING LOCATION OR FOR ANY WORK REQUIRED BY THE CONTRACTOR TO MAKE AN APPROPRIATE AND LAWFUL CONNECTION.
16. ANY EXISTING SANITARY SEWER LINES NOT TO BE UTILIZED BY THE PROPOSED FACILITY MUST BE PROPERLY ABANDONED AT THE MAINS IN ACCORDANCE WITH THE CITY OF DOVER DEPARTMENT OF PUBLIC WORKS SPECIFICATIONS AND REQUIREMENTS.
17. PART II, CHAPTER 180, ARTICLE III, SECTION 180-10 OF THE CODE OF KENT COUNTY REQUIRES THAT "NO PERSON SHALL DISCHARGE OR CAUSE TO BE DISCHARGED ANY STORMWATER, SURFACE WATER, UNCONTAMINATED GROUNDWATER, ROOF RUNOFF, SUBSURFACE DRAINAGE, UNCONTAMINATED NON-CONTACT COOLING WATER OR UNPOLLUTED INDUSTRIAL PROCESS WATERS TO ANY SANITARY SEWER", THIS SHALL INCLUDE CONDENSATE. SEC. 110-231 OF THE CITY OF DOVER CODE DEFINES STORM SEWER AS "... ANY SYSTEM USED FOR CONVEYING RAIN WATER, SURFACE WATER, CONDENSATE, COOLING WATER OR SIMILAR WASTES, EXCLUSIVE OF SEWAGE." THE CONTRACTOR, DEVELOPER, OWNER AND DESIGNEES SHALL ENSURE DURING CONSTRUCTION THAT NO ILLEGAL DISCHARGES TO THE SANITARY SEWER SYSTEM ARE CREATED WITH THE SITE IMPROVEMENTS.

DELDOT GENERAL NOTES:

1. ALL ENTRANCES SHALL CONFORM TO THE DELAWARE DEPARTMENT OF TRANSPORTATION'S (DELDOT'S) CURRENT DEVELOPMENT COORDINATION MANUAL (DCM) AND SHALL BE SUBJECT TO ITS APPROVAL.
2. SHRUBBERY, PLANTINGS, SIGNS AND/OR OTHER VISUAL BARRIERS THAT COULD OBSTRUCT THE SIGHT DISTANCE OF A DRIVER PREPARING TO ENTER THE ROADWAY ARE PROHIBITED WITHIN THE DEFINED DEPARTURE SIGHT TRIANGLE AREA ESTABLISHED ON THIS PLAN. IF THE ESTABLISHED DEPARTURE SIGHT TRIANGLE AREA IS OUTSIDE THE RIGHT-OF-WAY OR PROJECTS ONTO AN ADJACENT PROPERTY OWNER'S LAND, A SIGHT EASEMENT SHOULD BE ESTABLISHED AND RECORDED WITH ALL AFFECTED PROPERTY OWNERS TO MAINTAIN THE REQUIRED SIGHT DISTANCE.
3. SUBDIVISION STREETS CONSTRUCTED WITHIN THE LIMITS OF THE RIGHT-OF-WAY ARE PRIVATE AS SHOWN ON THIS PLAN AND ARE TO BE MAINTAINED BY THE DEVELOPER, PROPERTY OWNERS OR BOTH. THE STATE OF DELAWARE ASSUMES NO MAINTENANCE RESPONSIBILITIES FOR THE FUTURE MAINTENANCE OF THESE STREETS.
4. THE SIDEWALK SHALL BE THE RESPONSIBILITY OF THE DEVELOPER, THE PROPERTY OWNERS OR BOTH WITHIN THIS SUBDIVISION. THE STATE OF DELAWARE ASSUMES NO RESPONSIBILITY FOR THE FUTURE MAINTENANCE OF THE SIDEWALK.
5. TO MINIMIZE RUTTING AND EROSION OF THE ROADSIDE DUE TO ON-STREET PARKING, DRIVEWAY AND BUILDING LAYOUTS MUST BE CONFIGURED TO ALLOW FOR VEHICLES TO BE STORED IN THE DRIVEWAY BEYOND THE RIGHT-OF-WAY, WITHOUT INTERFERING WITH SIDEWALK ACCESS AND CLEARANCE.
6. THE DEVELOPER SHALL BE REQUIRED TO FURNISH AND PLACE RIGHT-OF-WAY MARKERS TO PROVIDE A PERMANENT REFERENCE FOR RE-ESTABLISHING THE RIGHT-OF-WAY AND PROPERTY CORNERS ON LOCAL AND HIGHER ORDER FRONTAGE ROADS. RIGHT-OF-WAY MARKERS SHALL BE SET AND/OR PLACED ALONG THE FRONTAGE ROAD RIGHT-OF-WAY AT PROPERTY CORNERS AND AT EACH CHANGE IN RIGHT-OF-WAY ALIGNMENT IN ACCORDANCE WITH SECTION 3.2.4.2 OF THE *DEVELOPMENT COORDINATION MANUAL*.

PLAN DATA:

APPLICATION NO.	*	S-16-22
PARCEL I.D. NOS.	*	ED-05-067.18-01-72.00-00001 & ED-05-067.18-01-72.01-00001
PROPERY ADDRESS	*	1289 WALKER ROAD DOVER, DE 19901
DEED REFERENCE	*	DR: U 0047, 0233 & N 0050, 0165
ZONING DISTRICT	*	RM-2
SEWAGE DISPOSAL	*	CITY OF DOVER SEWERAGE IS SUBJECT TO APPROVAL OF THE CITY OF DOVER DEPARTMENT OF PUBLIC WORKS AND THE STATE OF DELAWARE DEPARTMENT OF NATURAL RESOURCES AND ENVIRONMENTAL CONTROL.
WATER SUPPLY	*	CITY OF DOVER WATER IS SUBJECT TO THE APPROVAL OF THE CITY OF DOVER DEPARTMENT OF PUBLIC WORKS AND THE DELAWARE STATE DEPARTMENT OF NATURAL RESOURCES AND ENVIRONMENTAL CONTROL AND THE DELAWARE DIVISION OF PUBLIC HEALTH.
OWNER	*	DELAWARE STATE HOUSING AUTHORITY C/O CHRISTOPHER WHALEY 18 THE GREEN DOVER, DE 19901 PHONE: 302-739-4263 EMAIL: chrisw@destatehousing.com
TOTAL PARCELS EXISTING	*	2 (PARCELS TO BE COMBINED & PARCEL LINE TO BE EXTINGUISHED BY THIS PLAN)
TOTAL PARCELS PROPOSED	*	1
LOT AREA RATIONALE	*	GROSS AREA = 345,372 S.F. (100.00%) OPEN SPACE = 173,136 S.F. (50.13%) TOTAL IMPERVIOUS COVERAGE = 172,236 S.F. (49.87%) BUILDING COVERAGE AREA (INCLUDES PAVILION) = 60,939 S.F. (17.64%) REMAINING IMPERVIOUS AREAS = 111,297 S.F. (32.23%)

BULK REGULATIONS TABLE *

	REQUIRED	PROVIDED
MIN. LOT AREA/D.U. (S.F.)	3000	3454
MINIMUM PER BUILDING	**REQUIRED**	**PROVIDED**
LOT AREA (AC.)	1.0	0.71
LOT DEPTH (FT.)	125	N/A
FRONT YARD (FT.)	30	48.5
SIDE YARD (FT.)	20	24.1
TOTAL SIDE YARDS (FT.)	40	48.4
REAR YARD (FT.)	30	27.0
MAXIMUM PERMITTED	**REQUIRED**	**PROVIDED**
BUILDIING HT./STORIES (FT.)	35/3	32/2
LOT COVERAGE (%)	60	49.9
NO. DWELLING UNITS PER BUILDING	24	12

MONUMENTS	*	5 FOUND __ PLACED
HORIZONTAL DATUM	*	NAD 83 / NA 2011 EPOCH 2010.0.0
VERTICAL DATUM	*	NAVD '88
PARKING RATIONALE	*	100 GARDEN APARTMENT UNITS @ 2 SPACES FOR EACH D.U. TOTAL PARKING REQUIRED : = 200 SPACES TOTAL PARKING FURNISHED: = 175 SPACES (INCLUDING 16 HANDICAPPED SPACES)
SITE SLOPE	*	1 - 2 %±
DELDOT PROJECT ID NUMBER	*	N/A
PRESENT USE	*	108 GARDEN APARTMENTS
PROPOSED USE	*	100 GARDEN APARTMENTS
GROWTH ZONE	*	INSIDE
PROXIMITY TO T.I.D.	*	
INVESTMENT LEVEL AREA	*	1

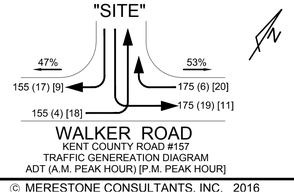
LEGEND

	EXISTING	PROPOSED
PROPERTY LINE		
BUILDING SETBACK LINE	BSL	BSL
RIGHT-OF-WAY LINE	R/W	R/W
EASEMENT LINE	+ +	+ +
CENTERLINE		
TREELINE		
WETLAND DELINEATION		
ANSI TYPE "A" UNITS	HC	
PROPOSED PAVEMENT		
PROPOSED STORMWATER MANAGEMENT AREA		
SANITARY SEWER	SS — (S) MH	SS — (S) MH
WATER LINE	W — W.V.	W — W.V.
STORM SEWER	C.B.	C.B.
ELECTRIC	E — U.P.	E — U.P.
CONTOUR	20	20
HYDRANT		
SPOT ELEVATIONS	×18.50	X (18.50)
CULVERT (w/F.E.S.)		
WATER LINE	W	W
GAS LINE	GAS	GAS
SWALE CENTERLINE		
IRON PIPE FOUND		
CONCRETE MONUMENT FOUND		
SOIL BORING		
FIRE DEPARTMENT CONNECTION		
MAIL BOX		
SANITARY CLEANOUT		
PR. SITE LIGHT		
NUMBER OF PARKING STALLS IN ROW		
HANDICAP MARKER		
SIGN		

SHEET INDEX:

COVER PLAN	SHEET NO. SP-1
BOUNDARY AND EXISTING CONDITIONS SURVEY PLAN	SHEET NO. SP-2
SITE DEVELOPMENT PLAN	SHEET NO. SP-3
EXISTING TREE SURVEY PLAN	SHEET NO. LS-1
LANDSCAPE PLAN	SHEET NO. LS-2
LANDSCAPE DETAIL & NOTES PLAN	SHEET NO. LS-3

SITE TRAFFIC GENERATION DIAGRAM & GENERAL INFORMATION



ROAD TRAFFIC DATA:
FUNCTIONAL CLASSIFICIATION - K157 WALKER ROAD - MAJOR COLLECTOR
POSTED SPEED LIMIT - 35 MPH
AADT = 7350 TRIPS (FROM 2015 DELDOT TRAFFIC SUMMARY)
10 YEAR PROJECTED AADT = 1.20 X 7350 TRIPS = 8820 TRIPS
10 YEAR PROJECTED AADT+SITE ADT (N/A) = 8820 (SITE TRIPS ARE EXISTING)
TRAFFIC PATTERN GROUP - 3 (FROM 2015 DELDOT TRAFFIC SUMMARY)
PEAK HOUR = 16.08% X 298 = 48 TRIPS

SITE TRAFFIC DATA:
SOURCE: ITE TRIP GENERATION MANUAL 9TH EDITION
100 LOW-RISE APARTMENT UNITS (221)
ONE ENTRANCE - FULL MOVEMENT (EXISTING)
DESIGN VEHICLE: SU-30
SITE ADT (100 LOW-RISE APARTMENT UNITS) = 660 TOTAL TRIPS
DIRECTIONAL DISTRIBUTION:
53% TO AND FROM THE NORTHEAST = 350 ADT (24 AM PK) [31 PM PK]
47% TO AND FROM THE SOUTHWEST = 310 ADT (22 AM PK) [27 PM PK]
5.31% TRUCKS & BUSES X 659 = 35 TRIPS
Ref: 9th edition of ite TRIP GENERATION

DEVELOPER'S /OWNER'S CERTIFICATION

I, CHRISTOPHER WHALEY, HEREBY CERTIFY THAT DELAWARE STATE HOUSING AUTHORITY IS THE LEGAL OWNER OF THE PROPERTY SHOWN ON THIS PLAN, THAT THE PLAN WAS MADE AT ITS DIRECTION, THAT IT ACKNOWLEDGES THE SAME TO BE ITS ACT, AND DESIRES THE PLAN TO BE RECORDED IN ACCORDANCE WITH ALL APPLICABLE LAWS AND REGULATIONS.

CHRISTOPHER WHALEY — DATE:
DELAWARE STATE HOUSING AUTHORITY
18 THE GREEN
DOVER, DE 19901
302-739-4263

ENGINEER'S CERTIFICATION

I, ROGER A. GROSS, P.E. HEREBY CERTIFY THAT I AM A REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF DELAWARE, AND THAT THE INFORMATION SHOWN HEREON HAS BEEN PREPARED UNDER MY SUPERVISION AND TO THE BEST OF MY KNOWLEDGE AND BELIEF REPRESENTS GOOD ENGINEERING PRACTICES AS REQUIRED BY THE APPLICABLE LAWS OF THE STATE OF DELAWARE.

ROGER A. GROSS, P.E. — DATE:
MERESTONE CONSULTANTS, INC.
33516 CROSSING AVENUE, UNIT 1
LEWES, DE 19958
(302) 226-5880

DATE: 5 OCTOBER 2016

MERESTONE CONSULTANTS, INC.
ENGINEERS - PLANNERS - SURVEYORS
5215 W. WOODMILL DRIVE
WILMINGTON, DE 19808 PHONE:
302-992-7900 FAX: 302-992-7911
35516 CROSSING AVENUE, UNIT 1
FIVE POINTS CROSSING
LEWES, DE 19958
PHONE: 302-226-5880

© MERESTONE CONSULTANTS. INC. 2016

PLAN #: 22101R - 327984

DELAWARE STATE COORDINATE SYSTEM NAD '83 (NA 2011, EPOCH 2010)

LANDS N/F OF
SABRA HEALTH CARE DELAWARE, LLC,
DEED BOOK 5892, PG 256
(PLAT BOOK 31, PAGE 34)
TP #ED-05-067.18-01-74.00-00001

ZONING: IO

LANDS N/F OF
RUDOLPH E. BROWN
& TEEDIE R. H. BROWN
DEED BOOK B 27, PG 389
TP #ED-05-067.18-01-73.00-00001

ZONING: IO

LANDS N/F OF
SABRA HEALTH CARE DELAWARE, LLC,
DEED BOOK 5892, PG 256
(PLAT BOOK 31, PAGE 34)
TP #ED-05-067.18-01-74.00-00001

ZONING: IO

S16° 14' 17"E 891.81'

891.71'

S24° 02' 46"W

EX. TRUNCATED DOMES (TYP.)

EX. LIGHT POLE W/PEDESTRIAN CROSSING SIGN

PERMANENT EASEMENT PER DEL DOT CONTRACT NO. 20-045-01

EX. PCC SIDEWALK

EX. SOLID WHITE LINE

EX. DOUBLE YELLOW LINE

WALKER ROAD
(K.C.R. #157, WIDTH VARIES)
MAJOR COLLECTOR

EX. PCC CURB TYPE 3–8 (TYP.)

N16° 57' 18"W 5.00'

288.39'

S74° 02' 46"W

EX. BOLLARDS WITH CHAINED GATE

S66° 43' 06"W 3.23'

PROJECT BENCH MARK
MERESTONE POINT #93
ELEV. = 50.65 (NAVD '88)
DESC: CMF
(N) 616532.4463
(E) 425143.3252

N20° 33' 37"W 80.13'

178.07'

N16° 12' 13"W

S74° 02' 46"W 7.08'

LANDS N/F OF
THE STATE OF DELAWARE
WALKER ROAD RIGHT-OF-WAY
(DEL DOT CONTRACT NO. 20-045-01)

"STORMWATER MANAGEMENT POND"

LANDS N/F OF
ARTHUR GUINN
DEED BOOK 724, PG 480
TP #ED-05-067.18-01-71.00-00001

ZONING: RM-2

LANDS N/F OF
THE WORSHIPFUL PRINCE HALL GRAND LODGE OF FREE AND ACCEPTED MASONS OF THE STATE OF DELAWARE, INCORPORATED
DEED BOOK 7629, PG 273
TP #ED-05-067.14-01-59.00-00001

ZONING: R-8

LANDS N/F OF
THE WORSHIPFUL PRINCE HALL GRAND LODGE OF FREE AND ACCEPTED MASONS OF THE STATE OF DELAWARE, INCORPORATED
DEED BOOK 7629, PG 273
TP #ED-05-067.18-01-11.00-00001

ZONING: R-8

EX. APARTMENT BUILDING "N" (F.F. = 49.02)
EX. APARTMENT BUILDING "M" (F.F. = 49.47)
EX. APARTMENT BUILDING "L" (F.F. = 49.50)
EX. APARTMENT BUILDING "K" (F.F. = 48.98)
EX. APARTMENT BUILDING "J" (F.F. = 48.95)
EX. APARTMENT BUILDING "I" (F.F. = 48.98)
EX. APARTMENT BUILDING "H" (F.F. = 48.97)
EX. APARTMENT BUILDING "G" (F.F. = 48.91)
EX. APARTMENT BUILDING "F" (F.F. = 48.52)
EX. APARTMENT BUILDING "E" (F.F. = 49.76)
EX. APARTMENT BUILDING "D" (F.F. = 49.90)
EX. APARTMENT BUILDING "C" (F.F. = 50.46)
EX. APARTMENT BUILDING "B" (F.F. = 50.41)
EX. APARTMENT BUILDING "A" (F.F. = 51.01)
EXISTING ONE STORY COMMUNITY BUILDING (G.F.A. = 5379 ± S.F. (F.F. = 49.32)
EXISTING ONE STORY LEASING BUILDING (G.F.A. = 1007 ± S.F. (F.F. = 48.44)
EX. BASKETBALL COURT
EX. PLAYGROUND AREA
HANDICAP PARKING SIGNS
EX. DUMPSTER PAD
EX. SHED
FIRE LANE
SSMH-1 through SSMH-11
WLF A1 through WLF A8
WL1 through WL4

Wetlands Line Table

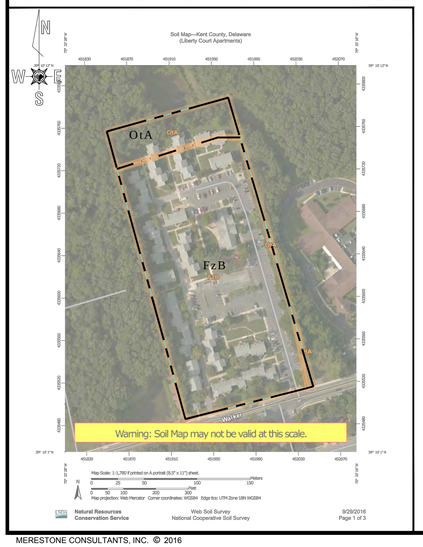
Line #	Length	Direction
L4	17.98'	S29° 21' 21"W
L3	19.89'	N19° 59' 31"E
L2	16.69'	N44° 18' 30"E
L1	20.19'	S70° 52' 35"W

WETLANDS DELINEATION BY COMPLIANCE ENVIRONMENTAL INC. (REFER TO TABLE FOR METES & BOUNDS DESCRIPTION)

703.21'

37.18'

DETAIL: NRCS WEB SOIL SURVEY NO SCALE



Kent County, Delaware (DE001)

Map Unit Symbol	Map Unit Name	Percent of AOI
FzB	Fallsington-Urban land complex, 0 to 5 percent slopes	87.3%
OtA	Othello silt loam, 0 to 2 percent slopes	12.7%
Totals for Area of Interest		100.0%

811 Know what's below. Call before you dig.

Call Before You Dig!
Delaware Law Requires
3 Working Days Notice for
Construction Phase and 10 Working Days in Design Stage - Stop Call
1-800-257-7777

LEGEND

	EXISTING	PROPOSED
PROPERTY LINE		
BUILDING SETBACK LINE	BSL	BSL
RIGHT-OF-WAY LINE	R/W	R/W
EASEMENT LINE		
CENTERLINE		
TREELINE		
WETLAND DELINEATION		
ANSI TYPE "A" UNITS	HC	
PROPOSED PAVEMENT		
PROPOSED STORMWATER MANAGEMENT AREA		
SANITARY SEWER	SS—(MH)	SS—(MH)
WATER LINE	W—(W.V.)	W—(W.V.)
STORM SEWER	(C.B.)	(C.B.)
ELECTRIC	E—(U.P.)	E—(U.P.)
CONTOUR	20	8
HYDRANT		
SPOT ELEVATIONS	x18.50	X (18.50)
CULVERT (w/F.E.S.)		
WATER LINE	W	W
GAS LINE	GAS	GAS
SWALE CENTERLINE		
IRON PIPE FOUND		
CONCRETE MONUMENT FOUND		
SOIL BORING		
FIRE DEPARTMENT CONNECTION		
MAIL BOX		
SANITARY CLEANOUT		
PR. SITE LIGHT		
NUMBER OF PARKING STALLS IN ROW		
HANDICAP MARKER		
SIGN		

APPLICATION NO. S-16-22
BOUNDARY AND EXISTING CONDITIONS SURVEY PLAN

FOR PROPERTY KNOWN AS:
LIBERTY COURT APARTMENTS
ALSO KNOWN AS:
#1289 WALKER ROAD
PREPARED FOR:
ARCHITECTURAL ALLIANCE, LLC
SITUATE IN:
CITY OF DOVER * KENT COUNTY
STATE OF DELAWARE
TAX PARCEL # : ED-05-067.18-01-72.00-00001 & ED-05-067.18-01-72.01-00001
SCALE: 1" = 30'

30 0 30 90
Scale 1" = 30 ft

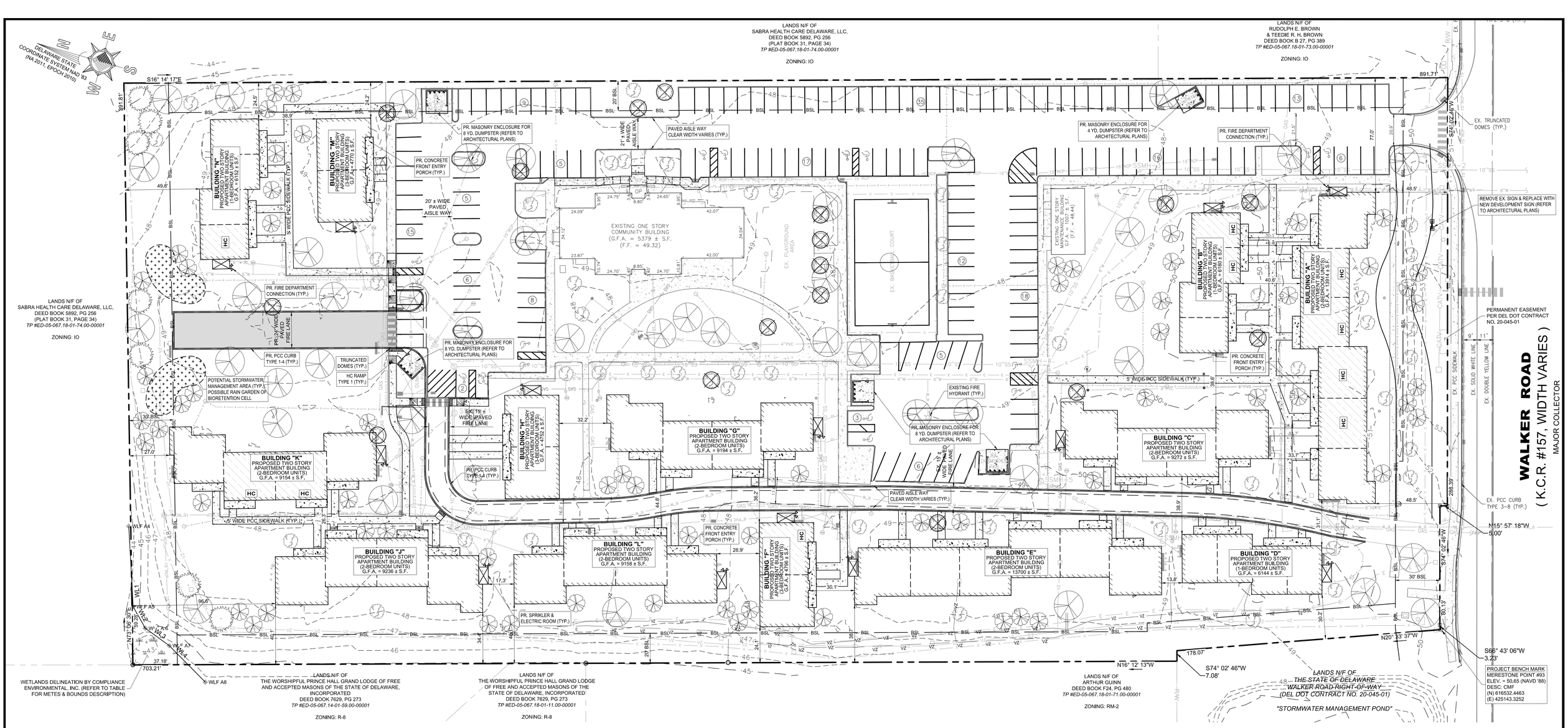
APPROVED:
PROFESSIONAL ENGINEER DATE

MERESTONE CONSULTANTS, INC.
ENGINEERS - PLANNERS - SURVEYORS
5215 WEST WOODMILL DRIVE
WILMINGTON, DE 19808
PH: 302-992-7900
FAX: 302-992-7911
33516 CROSSING AVENUE, UNIT 1
FIVE POINTS SQUARE
LEWES, DE 19958
PH: 302-226-5880
FAX: 302-992-7911

DATE	REVISION	CHKD.	DRAWN BY: R.A.G.	DATE: 10/05/2016	SHEET#: SP-2

MERESTONE CONSULTANTS, INC. © 2016

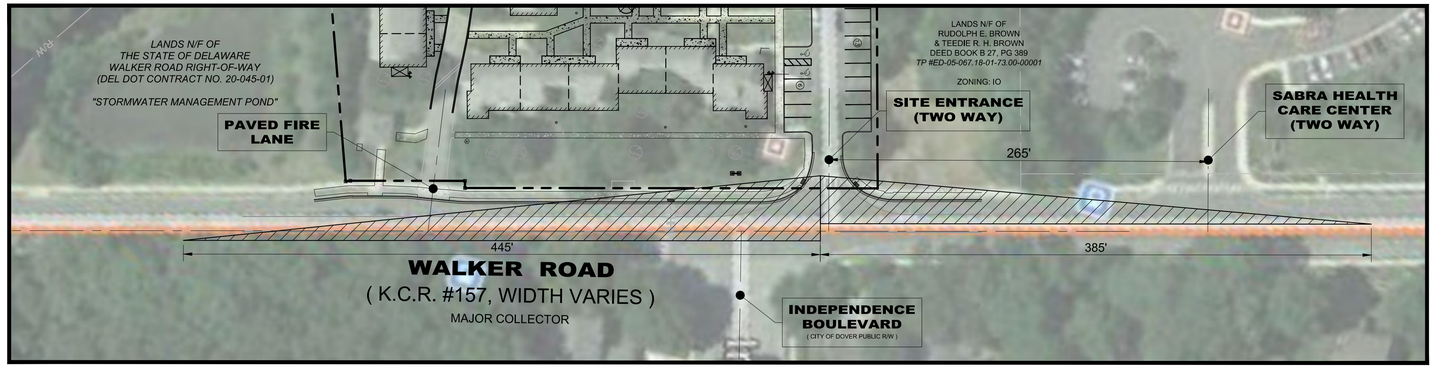
PLAN #: 22101R-327984



LEGEND

PROPERTY LINE
BUILDING SETBACK LINE — BSL — BSL
RIGHT-OF-WAY LINE — R/W — R/W
EASEMENT LINE — + + — + +
CENTERLINE
TREELINE
WETLAND DELINEATION
ANSI TYPE "A" UNITS — HC
PROPOSED PAVEMENT
PROPOSED STORMWATER MANAGEMENT AREA

	EXISTING	PROPOSED
SANITARY SEWER	SS — (S) MH	SS — (S) MH
WATER LINE	W — W.V.	W — W.V.
STORM SEWER	C.B.	C.B.
ELECTRIC	E — U.P.	E — U.P.
CONTOUR	20	8
HYDRANT		
SPOT ELEVATIONS	×18.50	X (18.50)
CULVERT (w/F.E.S.)		
WATER LINE	W	W
GAS LINE	GAS	GAS
SWALE CENTERLINE		
IRON PIPE FOUND		
CONCRETE MONUMENT FOUND		
SOIL BORING		
FIRE DEPARTMENT CONNECTION		
MAIL BOX		
SANITARY CLEANOUT		
PR. SITE LIGHT		
NUMBER OF PARKING STALLS IN ROW		
HANDICAP MARKER		
SIGN		



SIGHT TRIANGLE & ADJACENT ENTRANCE DETAIL

(SCALE: 1"=50')

Call Before You Dig! Delaware Law Requires 3 Working Days Notice for Construction Phase and 10 Working Days in Design Stage - Stop Call 1-800-257-7777

Know what's below. Call before you dig.

APPROVED: _____
PROFESSIONAL ENGINEER DATE

APPLICATION NO. S-16-22
SITE DEVELOPMENT PLAN

FOR PROPERTY KNOWN AS:

LIBERTY COURT APARTMENTS

ALSO KNOWN AS:

#1289 WALKER ROAD

PREPARED FOR:
ARCHITECTURAL ALLIANCE, LLC
SITUATE IN:
CITY OF DOVER * KENT COUNTY
STATE OF DELAWARE
TAX PARCEL # : ED-05-067.18-01-72.00-00001 & ED-05-067.18-01-72.01-00001
SCALE: 1" = 30'

30 0 30 90
Scale 1" = 30 ft

DATE	REVISION	CHKD.

MERESTONE CONSULTANTS, INC.
ENGINEERS - PLANNERS - SURVEYORS
5215 WEST WOODMILL DRIVE
WILMINGTON, DE 19808
PH: 302-992-7900
FAX: 302-992-7911
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LEWES, DE 19958
PH: 302-226-5880
FAX: 302-992-7911

DRAWN BY: R.A.G. DATE: 10/05/2016 SHEET#: SP-3

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PLAN #: 22101R-327984

Delaware State Housing Authority
DSHA

HOUSING MANAGEMENT OFFICE
26 THE GREEN
DOVER, DELAWARE 19901
TOLL FREE: (888) 363-8808

PHONE (302) 739-7416

(302) 739-7423 FAX
(302) 739-4264 TDD

November 9, 2016

City of Dover
P.O. Box 475
Dover, De 19903

RE: **Redevelopment of Liberty Court Apartments (S-16-22)**

Delaware State Housing Authority/Liberty Court Preservation Corporation is requesting a waiver in regards to the emergency rear access requirement under the current City of Dover Code (Article 5 – Supplementary Regulations, Section 17). These building are non-conforming structures; new building construction/materials, sprinkler systems and a new primary fire lane are being proposed to provide additional fire protection above and beyond the current condition.

We would greatly appreciate your cooperation in regards to this waiver request.

Sincerely,

CHRISTOPHER A. WHALEY
Director of Housing Management/DSHA
Secretary, Liberty Court Preservation Corporation

S-16-22

CITY OF DOVER

DEVELOPMENT ADVISORY COMMITTEE

APPLICATION REVIEW COMMENTARY

D.A.C. MEETING DATE: 11/09/16

CITY OF DOVER FIRE MARSHAL

APPLICATION: Redevelopment of Liberty Court Apartments

FILE #: S-16-22 REVIEWING AGENCY: City of Dover, Office of the Fire Marshal

CONTACT PERSON: Jason Osika, Fire Marshal PHONE #: (302) 736-4457

THE SUBJECT PROPOSAL HAS BEEN REVIEWED FOR CODE COMPLIANCE, PLAN CONFORMITY, AND COMPLETENESS IN ACCORDANCE WITH THIS AGENCY'S AUTHORITY AND AREA OF EXPERTISE.

THE FOLLOWING ITEMS HAVE BEEN IDENTIFIED AS ELEMENTS WHICH NEED TO BE ADDRESS BY THE APPLICANT:

CITY AND STATE CODE REQUIREMENTS:

1. Proposed building is residential. Primary fire lanes are required to be 24 feet wide and cover the side of the building that has the primary entrance and exit. Fire lanes can be no closer than 10 feet to the building and no farther than 50 feet from the building. Fire lanes shall cover 35% of the proposed building.

2. Emergency access to rear building areas compliant with City of Dover Code (Article 5-Supplementary Regulations, Section 17); All two to three story apartment structures require an 18ft Secondary Fire Lane at the rear.

3. The closest edge of fire lanes shall not be located further than 50ft from the exterior wall if one or two stories in height

4. Building Access shall be no further than 50 feet from a primary entrance. Where buildings are provided with an automatic sprinkler system installed in accordance with NFPA 13, access shall be no further than 100 feet from the primary entrance.

5. Fire Lanes shall have an unobstructed vertical clearance of not less than 13ft 6in.

6. All Fire Lanes shall be marked in accordance with the adopted Delaware State Fire Prevention Regulations. All fire lane markings shall be in the color of "yellow".

7. Perimeter access will be 75% and clearly shown on the plans. Perimeter Access minimum width shall be 15ft measured from the face of the building at grade with a maximum slope of 10%. Plantings and utility services shall be permitted within the perimeter access and shall interfere with emergency services fire ground operations. See additional requirements #3.

8. Please see City of Dover Ordinance 98-10 in reference to Speed Reduction Devices.

9. Address numbers of at least 12 inches in height must be placed on the street side of the building visible from the street. Label all buildings.

10. Any natural or LP gas bottles, meters, values, regulators, etc., must have impact protection per City of Dover Code of Ordinances.

11. Full building and fire plan review is required.

12. Building cannot be occupied or construction or renovations started until completion of building and fire plan review.

13. All required means of egress shall have an exit discharge consisting of a non slip surface, and leading to and terminating at a public way.

14. Sprinkler system required. System is to be monitored by an approved Fire Alarm System.

15. Fire Department Connection is to be located within 50 feet of main entrance. Access to the Fire Department Connection must be clear unobstructed access as defined by the AHJ.

16. Fire Department Connection to be located within 300 feet of fire hydrant, measured as hose would come off the fire equipment.

17. Fire Alarm System required per occupancy code requirements.

18. Knox Box required at all buildings.

19. Gates are to be operational with Fire Department Opti-Con Systems approved by Delaware Department of Transportation. All gates are required to have one manual and one automated means for opening. To be considered accessible for fire department apparatus the actual clear openings shall be not less than 14ft, the paved surface through the gate shall be not less than 12ft and the gate shall be setback from the perpendicular street by at least 50ft.

20. Project to be completed per approved Site Plan.

21. Multiple Access Roads shall be provided when a fire department access road (fire lane) is determined by the Fire Marshal to be impaired by vehicle congestion, condition of terrain, climatic conditions, or other factors that could limit access such as placement of fire hose from fire equipment.

ADDITIONAL / SPECIFIC REQUIREMENTS TO OBTAIN APPROVAL:

*Note, a meeting regarding the project was already held and several conversations through e-mail and telephone have also taken place.

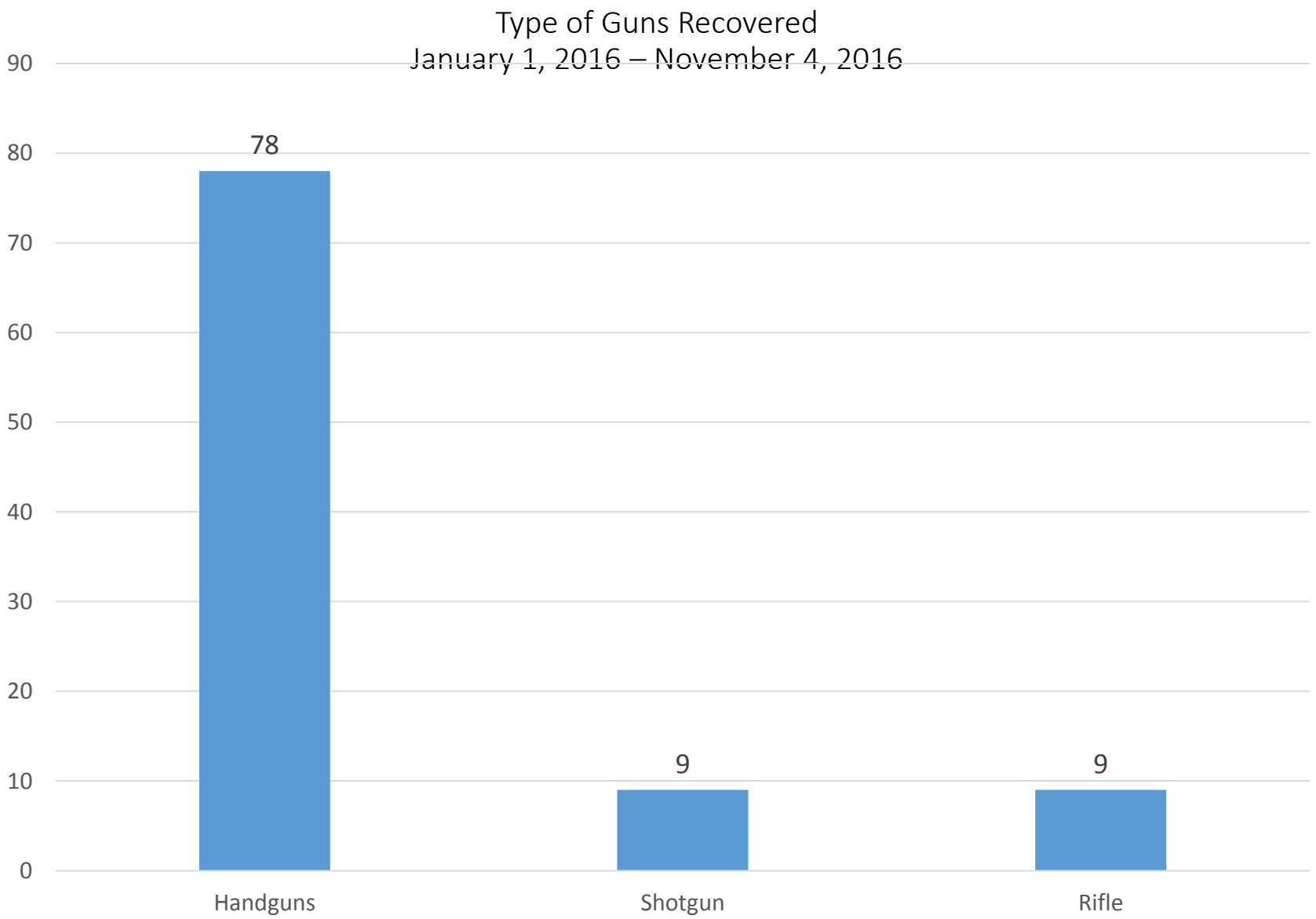
1. We will need to discuss entry into the access road (Fire Lane) from Walker Road. If this is going to remain as it currently is (chain), it will need a Knox Box or a Knox Lock. If it changes to a gate type system, we will need to discuss additional requirements.
2. Fire Lanes need to cover 35% of the proposed buildings. Please show the percentage of Fire Lanes for each building on the site plan. The current Fire Lane needs to properly connect with new Fire Lane. Access to the Fire Lane is needed in two dedicated areas as defined by the Fire Marshal (if these areas are chained/gated, the same access requirements will need to be met as the existing Fire Lane). This is to access the two fire hydrants which are located on the property.
3. Buildings under 10,000 ft2 require 35% perimeter access if the building is sprinklered. Buildings over 10,000 ft2 require 75% perimeter access. Please show the percentage of perimeter access for each building on the site plan (if it exceeds the required percentage, please show the total percentage, not the minimum required).
4. If the site plan changes in any way due to other agencies, the Fire Lane coverage will need to be discussed with this office.

APPLICABLE CODES LISTED BELOW (NOT LIMITED TO):
2015 NFPA 1 Fire Code (NFPA; National Fire Protection Association)
2015NFPA 101 Life Safety Code (NFPA; National Fire Protection Association)
2013 NFPA 72 National Fire Alarm and Signaling Code (NFPA; National Fire Protection Association)
2013 NFPA 13 Installation of Sprinkler Systems (NFPA; National Fire Protection Association)
2009 IBC (International Building Code)
Latest editions of all other NFPA Codes as defined by the Delaware State Fire Prevention Regulations
2015 Delaware State Fire Prevention Regulations
City of Dover Code of Ordinances

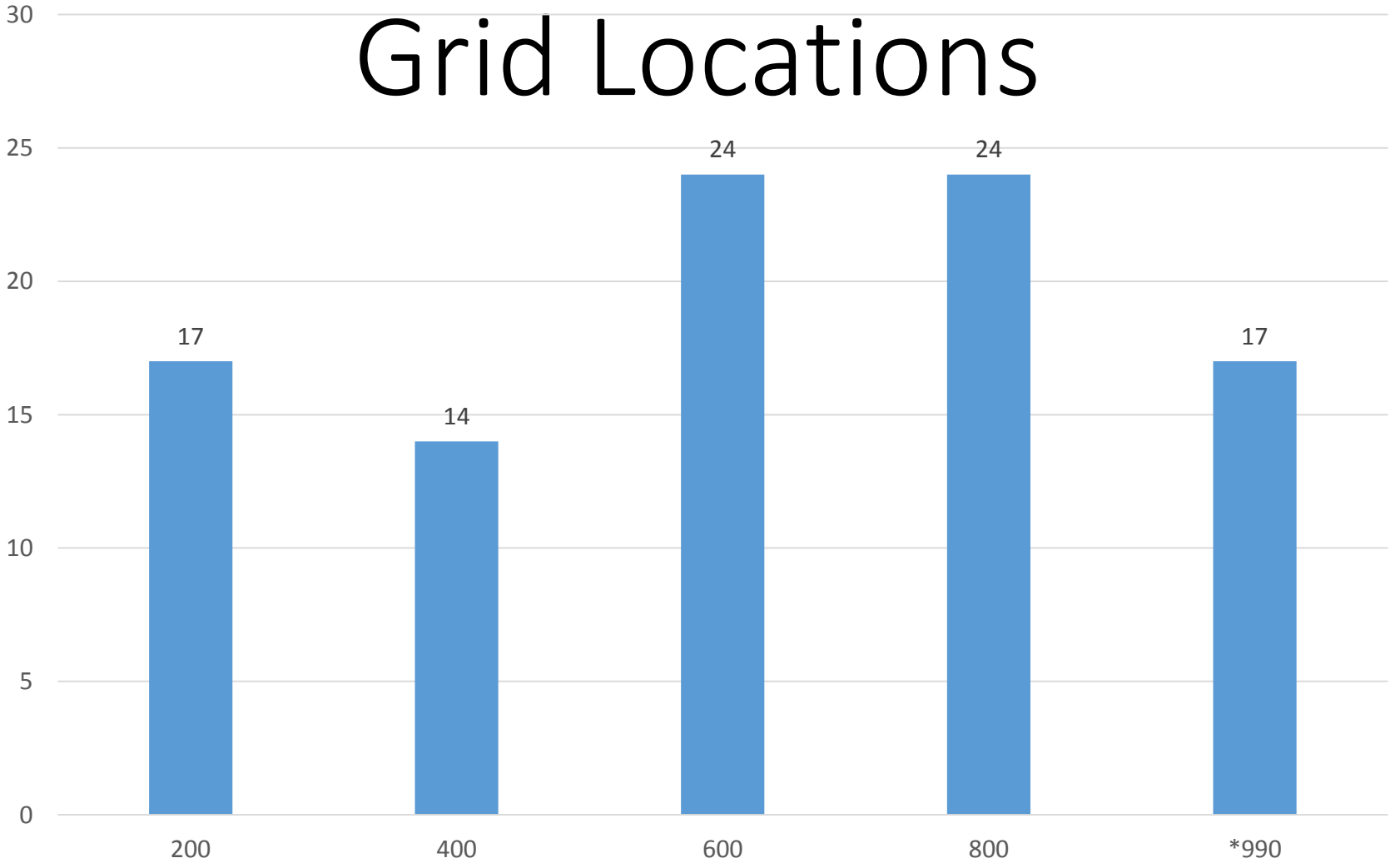
***If you have any questions or need to discuss any of the above comments, please call the above contact person listed.**

2016 Gun Log Thru November 4, 2016						
DATE	OFFICER NAME	COMPLAINT #	ADDRESS CONFISCATED FROM	GRID	TYPE OF GUN	DISPOSITION
01/21/2016	Schmid	50-16-2294	Greenhill Ave @ Whiteoak Rd	210	9mm Mauser	Guilty
01/21/2016	Schmid	50-16-2294	Greenhill Ave @ Whiteoak Rd	210	.22 Caliber Rohm revolver	Guilty
10/07/2016	MAULL	50-16-33816	100 LAKE DR	210	XD 40 Cal	Not Guilty
04/30/2016	Boesenberg	50-16-13764	US 13 N/O LAKEVIEW DR	210	.38 SPECIAL STANDARD	Pending
09/15/2016	Willson	50-16-31120	1700 N Dupont Hwy H201	220	Ruger 9mm Handgun	Pending
09/15/2016	Willson	50-16-31120	1700 N Dupont Hwy H201	220	Taurus Judge .45 (Stolen)	Pending
04/17/2016	Garey	50-16-12060	154H Willis Rd Dover, DE	230	Raven Arms MP-25 .25 cal semi-auto handgun	Pending
03/24/2016	Peer	50-16-9118	206 Bay Tree Road (Parking Lot)	240	AMT Kurz 380/9mm semi-auto handgun	Guilty
03/03/2016	Boesenberg	50-16-6882	US 13 at Whiteoak Rd	240	Glock 43 9mm Handgun	Guilty
06/22/2016	Garey	50-16-18611	1 1/2 Kentucky Ave Wilmington, DE	240	High Standard-Double Nine .22 cal revolver	Pending
10/21/2016	Bumgarner	50-16-35615	500 Persimmon Tree, Apt 431 (ATF)	240	.357 Ruger Revolver	Pending
09/27/2016	Martinek	50-16-32679	Leipsic Rd @ N. Dupont	250	SCCY 9mm handgun	Pending
09/27/2016	Martinek	50-16-32679	Leipsic Rd @ N. Dupont	250	Kel Tec 9mm handgun	Pending
09/27/2016	Martinek	50-16-32679	Leipsic Rd @ N. Dupont	250	Kel Tec 9mm handgun	Pending
01/21/2016	Barrett	50-16-2286	US 13 at Rustic Lane	250	Glock 9mm Handgun	Probation Before Judgement
05/24/2016	PIERCE	50-16-15542	LEIPSIC RD	254	Glock 27 handgun	Nolle Pros
02/11/2016	Johnson	50-16-4584	100 Teak Court	260	S&W 9mm Handgun	Nolle Pros
03/30/2016	Bumgarner	50-16-10093	ATF- 517 River Rd	410	.380 cal Cobra Handgun	Pending
04/21/2016	Bumgarner	50-16-10093	ATF- 910 Whatcoat Dr	410	9mm Taurus Handgun	Pending
08/16/2016	Johnson	50-16-27527	River Rd/ New Castle Ave	410	Taurus .40 cal	Pending
10/25/2016	Barrett	50-16-35979	IRO 469 New Castle Ave	410	9mm Ruger semiauto	Pending
05/18/2016	Bumgarner	50-16-15806	ATF- 324 Martin St	420	12 ga Mossberg shotgun	Nolle Pros
05/18/2016	Bumgarner	50-16-15806	ATF- 324 Martin St	420	Remington 30-06 rifle	Nolle Pros
07/02/2016	Rankin	50-16-22182	133 Holmes Street	430	Raven Arms Co. .25 cal semi-auto	Probation Before Judgement
07/02/2016	Rankin	50-16-22182	133 Holmes Street	430	Heritage .22 cal revolver	Probation Before Judgement
01/28/2016	Bumgarner	50-16-3632	ATF Task Force- 4044 S Dupont Hwy	460	Taurus Revolver .22 cal	Federal Charge - Guilty
01/28/2016	Bumgarner	50-16-3632	ATF Task Force- 4044 S Dupont Hwy	460	Browning Hi-Power 9mm	Federal Charge - Guilty
01/28/2016	Bumgarner	50-16-3632	ATF Task Force- 4044 S Dupont Hwy	460	WWI .223 rifle	Federal Charge - Guilty
01/28/2016	Bumgarner	50-16-3632	ATF Task Force- 4044 S Dupont Hwy	460	WW1 .223 rifle	Federal Charge - Guilty
01/28/2016	Bumgarner	50-16-3632	ATF Task Force- 4044 S Dupont Hwy	460	Mossberg 500 Chainsaw, 12ga	Federal Charge - Guilty
01/28/2016	Bumgarner	50-16-3632	ATF Task Force- 4044 S Dupont Hwy	460	H&K .223 rifle	Federal Charge - Guilty
06/01/2016	Schmid	50-16-17935	49 Howell St Dover, DE Lot 7	620	SCCY cpx-1 9 MM	Pending
03/10/2016	Boesenberg	50-16-7727	N. New St at W. Division St	640	DPMS AR-15 Assault Rifle	Guilty
03/28/2016	Johnson	50-16-9649	Reese st at Lincoln St	640	Ruger 9mm Handgun	Guilty
05/17/2016	Johnson	50-16-15837	S Kirkwood St	640	9 mm SCCY Industries	Guilty
04/20/2016	BARROWS	50-16-12305	37 S. NEW ST	640	9mm handgun	Guilty
09/13/2016	Boesenberg	50-16-30931	S Kirkwood St	640	Glock mod. 22 .40 cal Handgun	No Charges
10/19/2016	Barrett	50-16-35352	104 S. New St	640	Ruger .380 LCP handgun	No Charges
10/19/2016	Barrett	50-16-35352	104 S. New St	640	S&W .38 special revolver	No Charges
01/29/2016	Willson	50-16-3044	836 Lincoln Street	640	Taurus .357 Magnum	Nolle Pros
01/29/2016	Willson	50-16-3044	836 Lincoln Street	640	Smith & Wesson .38 Special	Nolle Pros
06/22/2016	Cunningham	50-16-20794	W Reed St	640	Glock 17 9mm Semi-Auto	Nolle Pros
05/26/2016	Rankin	50-16-17066	Cherry St.	640	9mm S&W handgun	Pending
06/24/2016	Richey	50-16-21148	505 Forest St	640	Ruger 9mm Handgun	Pending
07/28/2016	Boesenberg	50-16-25418	S Kirkwood St	640	.22 cal Ruger Handgun	Pending
07/28/2016	Boesenberg	50-16-25418	S Kirkwood St	640	.380 Bryco Arms Handgun	Pending
08/18/2016	Rankin	50-16-27873	53 S. New St.	640	HS Model II . 22 cal	Pending

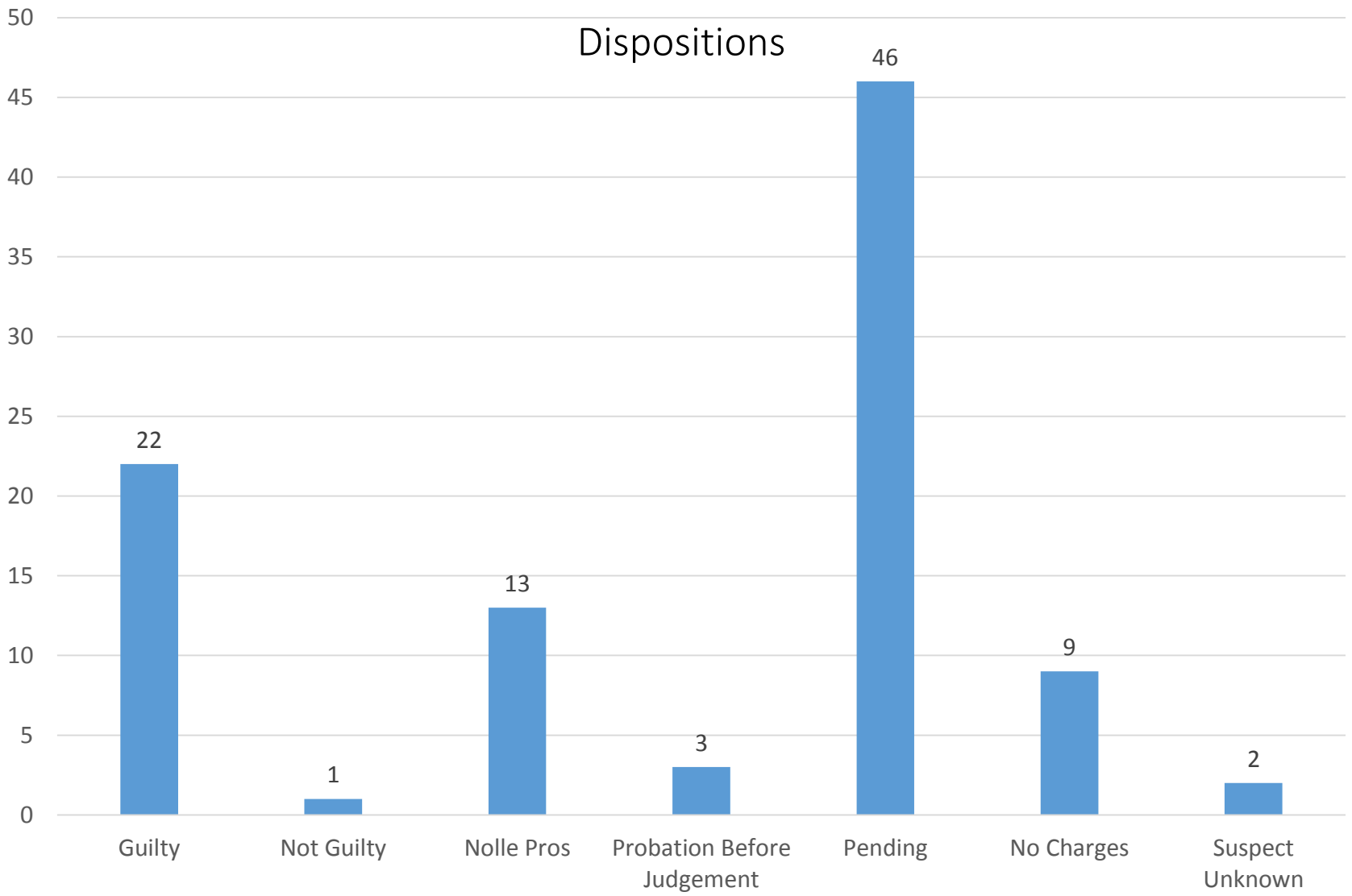
08/17/2016	Martinek	50-16-27737	Queen and Loockerman Street	640	Mossberg 12 gauge	Pending
11/04/2016	Cunningham	50-16-37139	102 S. New St	640	Mossberg 12 ga shotgun	Pending
11/12/2016	BERNS	50-16-38124	760 SLAUGHTER ST	640	380 Cal	Pending
04/20/2016	MITCHELL	50-16-12305	866 PAUL ST	640	Ruger SRC 9 mm handgun	Suspect Unknown
11/08/2016	MAST	50-16-37505	921 SIMON CIR	640	38 Special	Suspect Unknown
05/31/2016	Cunningham	50-16-17703	1300 S Farmview Dr E21	680	Taurus .380 Semi-Auto	Guilty
05/31/2016	Cunningham	50-16-17703	1300 S Farmview Dr E21	680	Rossi .38 Special revolver	Guilty
07/14/2016	Bumgarner	50-16-22545	ATF- 1300 S Farmview Dr	680	Taurus 9mm handgun	Guilty
01/12/2016	J Wood	50-16-1229	211 Delawarve Ave (CMS)	810	Smith & Weson M&P cal. 380	Guilty
03/16/2016	LAWSON	50-16-8331	WHATCOAT DR.	820	Beretta 9 mm handgun	Guilty
04/12/2016	Barrett	50-16-11382	Fulton St @ N. New St	820	RG Industries .22lr revolver	Juvenile Guilty
10/06/2016	Streadwick	50-16-33683	225 N. New St, Dover DE	820	Springfield XD 45	No Charges
02/08/2016	Toto	50-16-4243	yard of 200 North Kirkwood St	820	Iver Johnson .32 cal revolver	Nolle Pros
02/20/2016	N Warren	50-16-5471	316 Fulton ST	820	Ruger SR9 9mm semi-auto handgun	Nolle Pros
08/11/2016	Toto	50-16-26856	Ridgley Street, Dover De	820	22 H and R revolver no serial number	Pending
04/14/2016	Willson	50-16-11526	60 Ridgley St	820	Smith & Wesson 9mm	Pending
04/14/2016	Willson	50-16-11526	60 Ridgley St	820	Ravens arms .25 caliber	Pending
08/26/2016	Barrett	50-16-28813	38 N. Governors Ave Alley	820	ROHM RG10 .22 caliber short	Pending
02/02/2016	Boesenberg	50-16-3542	RT 8 at Saulsbury rd	850	.40 cal Springfield XD Handgun	Pending
08/03/2016	Willson	50-16-26071	129 Madison Court	850	.380 Bersa handgun	Pending
08/03/2016	Willson	50-16-26071	129 Madison Court	850	Mossberg 500 12 gauge	Pending
08/03/2016	Willson	50-16-26071	129 Madison Court	850	Walther Arms MP5 .22 cal	Pending
01/29/2016	Turner	50-16-3043	50 Village Drive	860	Bryco .25 caliber semi-auto	Nolle Pros
11/02/2016	Johnson	50-16-37013	325 W Broadstairs Place B302	860	Ruger .22 caliber rifle	Pending
11/02/2016	Johnson	50-16-37013	325 W Broadstairs Place B302	860	Walther .380 sem-auto	Pending
06/12/2016	PIERCE	50-16-19248	1019 WALKER RD	860	.22 Cal	Pending
10/17/2016	Peer	50-16-35055	908 Woodcrest Drive Apt. 2-4, Dover, DE	880	Browning Invector BPS Special Steel 12 GA	No Charges
10/17/2016	Peer	50-16-35055	908 Woodcrest Drive Apt. 2-4, Dover, DE	880	Ruger .22 LR Rifle	No Charges
10/17/2016	Peer	50-16-35055	908 Woodcrest Drive Apt. 2-4, Dover, DE	880	Marlin Firearms Co. Mo. 81 .22 LR Rifle	No Charges
10/17/2016	Peer	50-16-35055	908 Woodcrest Drive Apt. 2-4, Dover, DE	880	RG 23 .22 LR Handgun	No Charges
10/17/2016	Peer	50-16-35055	908 Woodcrest Drive Apt. 2-4, Dover, DE	880	Reck P8 KAL 6.35 MM Handgun	No Charges
02/15/2016	Schmid	50-16-4908	44 Courtside Dr Apt B32	880	H&R model 929 .22 caliber	Pending
03/22/2016	Boesenberg	50-16-9046	1700 East Lebanon RD	990	H&K USP .40 cal Handgun	Federal Charge - Guilty
04/29/2016	Johnson	50-16-13644	231 Acorn Lane	990	.22 caliber revolver PIC	Guilty
03/29/2016	Bumgarner	50-16-14054	ATF- Dagsboro DE	990	.45 cal Colt Handgun	Nolle Pros
03/29/2016	Bumgarner	50-16-14054	ATF- Dagsboro DE	990	.22 cal HR revolver	Nolle Pros
04/05/2016	Bumgarner	50-16-14054	ATF- Millsboro DE	990	.32 cal Colt revolver	Nolle Pros
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Daewoo 9mm handgun	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Taurus .380 handgun	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Ruger .22 cal revolver	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Glock 17 9mm handgun	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Rohm .22 cal revolver	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Just Right 9mm Carbine	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	SCCY 9MM handgun	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Mossberg 12ga shotgun	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Winchester 12ga shotgun	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Romarm AK-47	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Harrington and Ricahrdson 12 ga	Pending
08/11/2016	Bumgarner	50-16-26959	8595 Virginia Pine Lincoln (ATF)	990	Jennings .22 cal handgun	Pending


Type of Guns Recovered
January 1, 2016 – November 4, 2016
90
80
70
60
50
40
30
20
10
0
78
9
9
Handguns
Shotgun
Rifle

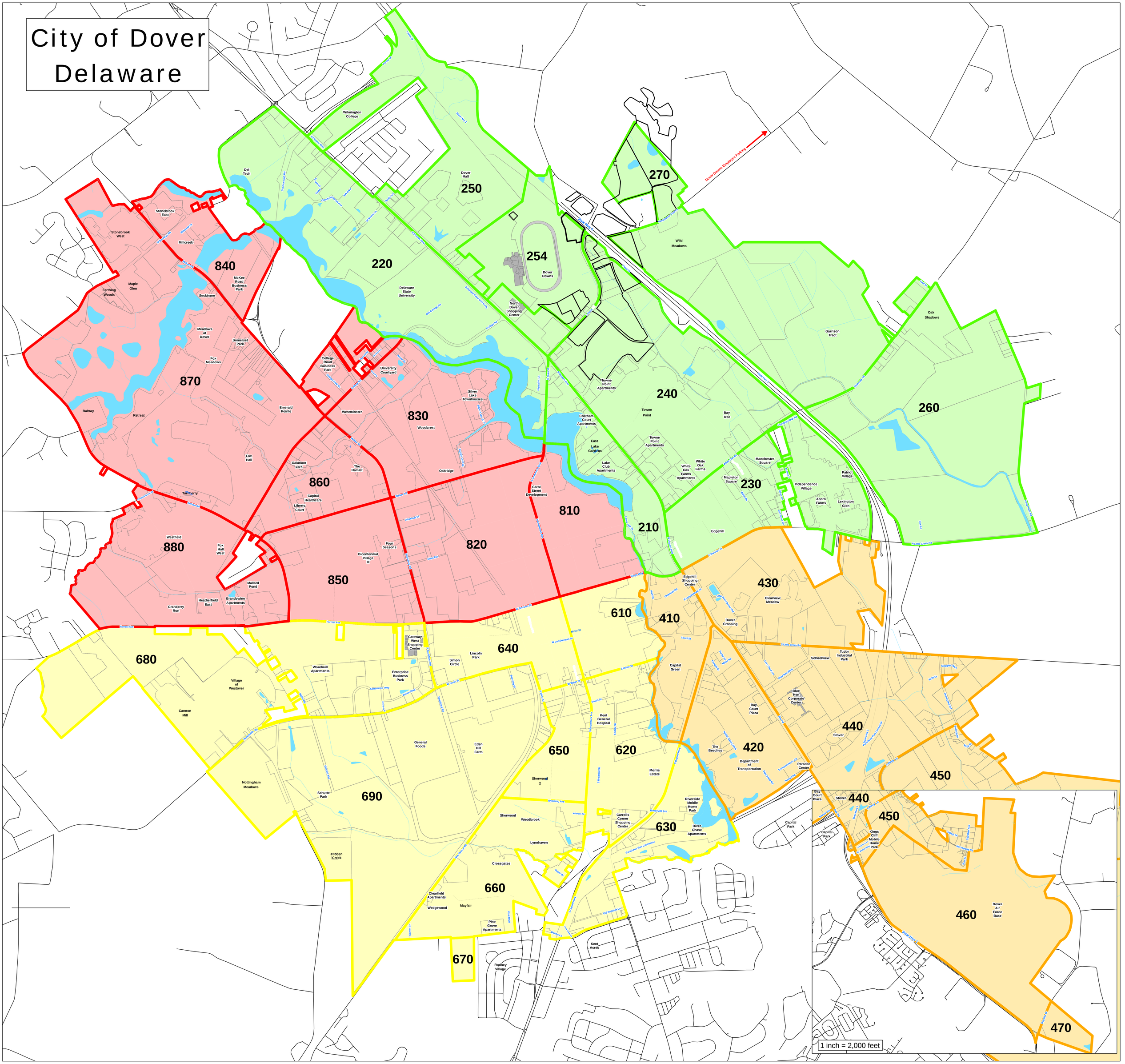
Grid Locations



990- Is Outside City Limits, guns were recovered during a joint task force with the DEA


Dispositions
50
45
40
35
30
25
20
15
10
5
0
22
1
13
3
46
9
2
Guilty
Not Guilty
Nolle Pros
Probation Before Judgement
Pending
No Charges
Suspect Unknown

City of Dover Delaware



ACTION FORM

PROCEEDING: Safety Advisory & Transportation Committee
DEPARTMENT OF ORIGIN: City Manager's Office **DATE SUBMITTED**: November 18, 2016
PREPARED BY: Scott D. Koenig, P.E., City Manager
SUBJECT: Request for 4-Way Stop Sign – Wyoming Avenue and Westview Terrace
REFERENCE: N/A
RELATED PROJECT: N/A
REVIEWED BY: Scott D. Koenig, P.E., City Manager
EXHIBITS: Exhibit #1 – Speed survey information Exhibit #2 – Original CAF from 9/21/2016
EXPENDITURE REQUIRED: $300.00 (EST.) **AMOUNT BUDGETED**: $16,000.00 (All Signs) **FUNDING SOURCE (Dept./Page in CIP & Budget)**: 110-1800-544 (Streets Division Operating Budget)
TIME TIMETABLE: Install within thirty (30) days of final approval
RECOMMENDED ACTION: Staff still recommends the installation of the 4-way stop condition at the intersection of Wyoming Avenue and Westview Terrace; however, final action should consider any additional public testimony received at the committee meeting.

BACKGROUND AND ANALYSIS

The Dover Police Department conducted an additional speed survey from October 17, 2016 – October 24, 2016 as was requested. This speed survey was completed after the speed monitoring signs were repaired and placed back into operational status.

The October survey recorded 20,566 vehicles. 2,124 vehicles were over the 15 mph stopping threshold. The average speed during this survey was 29.3 mph. The original survey had an average speed of 31.2 mph. Staff indicated the speed monitoring signs reduced the average speed by 1.9 mph.

Exhibit 1
6 pages

With Speed Monitoring Signs Operational 10/17 - 10/24/2016

MetroCount Traffic Executive
Speed Statistics

SpeedStat-53 -- English (ENU)

Datasets:

Site:	**[KM44MXD0] Wyoming Ave**
Attribute:	
Direction:	8 - East bound A>B, West bound B>A. **Lane:** 0
Survey Duration:	16:56 Monday, October 17, 2016 => 16:12 Monday, October 24, 2016,
Zone:	
File:	KM44MXD0 0 2016-10-24 1613.EC0 (Plus)
Identifier:	KM44MXD0 MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm:	Factory default axle (v4.06)
Data type:	Axle sensors - Paired (Class/Speed/Count)

Profile:

Filter time:	**16:57 Monday, October 17, 2016 => 16:12 Monday, October 24, 2016 (6.9694)**
Included classes:	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13
Speed range:	6 - 99 mph.
Direction:	North, East, South, West (bound), P = East
Separation:	Headway > 0 sec, Span 0 - 328.084 ft
Name:	Default Profile
Scheme:	Vehicle classification (Scheme F3)
Units:	Non metric (ft, mi, ft/s, mph, lb, ton)
In profile:	Vehicles = 20566 / 20922 (98.30%)

With Speed Monitoring Signs Operational 10/17 - 10/24/2016

Speed Statistics

SpeedStat-53
Site: KM44MXD0.0.1EW
Description: **Wyoming Ave**
Filter time: **16:57 Monday, October 17, 2016 => 16:12 Monday, October 24, 2016**

Vehicles = 20566
Posted speed limit = 25 mph, Exceeding = 17164 (83.46%), Mean Exceeding = 30.97 mph
Maximum = 93.8 mph, **Minimum** = 6.3 mph, **Mean** = 29.3 mph

Speed Bins (Partial days)

Speed	Bin		Below		Above		Energy	vMult	n * vMult
0 - 5	0	0.0%	0	0.0%	20566	100.0%	0.00	0.00	0.00
5 - 10	32	0.2%	32	0.2%	20534	99.8%	0.00	0.00	0.00
10 - 15	199	1.0%	231	1.1%	20335	98.9%	0.00	0.00	0.00
15 - 20	972	4.7%	1203	5.8%	19363	94.2%	0.00	0.00	0.00
20 - 25	2199	10.7%	3402	16.5%	17164	83.5%	0.00	0.00	0.00
25 - 30	7873	38.3%	11275	54.8%	9291	45.2%	0.00	0.00	0.00
30 - 35	7167	34.8%	18442	89.7%	2124	10.3%	0.00	0.00	0.00
35 - 40	1662	8.1%	20104	97.8%	462	2.2%	0.00	0.00	0.00
40 - 45	318	1.5%	20422	99.3%	144	0.7%	0.00	0.00	0.00
45 - 50	83	0.4%	20505	99.7%	61	0.3%	0.00	0.00	0.00
50 - 55	26	0.1%	20531	99.8%	35	0.2%	0.00	0.00	0.00
55 - 60	21	0.1%	20552	99.9%	14	0.1%	0.00	0.00	0.00
60 - 65	5	0.0%	20557	100.0%	9	0.0%	0.00	0.00	0.00
65 - 70	0	0.0%	20557	100.0%	9	0.0%	0.00	0.00	0.00
70 - 75	8	0.0%	20565	100.0%	1	0.0%	0.00	0.00	0.00
75 - 80	0	0.0%	20565	100.0%	1	0.0%	0.00	0.00	0.00
80 - 85	0	0.0%	20565	100.0%	1	0.0%	0.00	0.00	0.00
85 - 90	0	0.0%	20565	100.0%	1	0.0%	0.00	0.00	0.00
90 - 95	1	0.0%	20566	100.0%	0	0.0%	0.00	0.00	0.00
95 - 100	0	0.0%	20566	100.0%	0	0.0%	0.00	0.00	0.00

With Speed Monitoring Signs Operational
10/17 - 10/24/2016

MetroCount Traffic Executive
Speed Bin Chart

SpeedBin-52 -- English (ENU)

Datasets:

Site: **[KM44MXD0] Wyoming Ave**
Attribute:
Direction: 8 - East bound A>B, West bound B>A. **Lane:** 0
Survey Duration: 16:56 Monday, October 17, 2016 => 16:12 Monday, October 24, 2016,
Zone:
File: KM44MXD0 0 2016-10-24 1613.EC0 (Plus)
Identifier: KM44MXD0 MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v4.06)
Data type: Axle sensors - Paired (Class/Speed/Count)

Profile:
Filter time: **16:57 Monday, October 17, 2016 => 16:12 Monday, October 24, 2016 (6.9694)**

Speed Bins

Speed	Bin		vMult	n * vMult
0 - 5	-	-	-	-
5 - 10	32	0.2%	0.00	0.00
10 - 15	199	1.0%	0.00	0.00
15 - 20	972	4.7%	0.00	0.00
20 - 25	2199	10.7%	0.00	0.00
25 - 30	7873	38.3%	0.00	0.00
30 - 35	7167	34.9%	0.00	0.00
35 - 40	1662	8.1%	0.00	0.00
40 - 45	318	1.5%	0.00	0.00
45 - 50	83	0.4%	0.00	0.00
50 - 55	26	0.1%	0.00	0.00
55 - 60	21	0.1%	0.00	0.00
60 - 65	5	0.0%	0.00	0.00
65 - 70	0	0.0%	0.00	0.00
70 - 75	8	0.0%	0.00	0.00
75 - 80	0	0.0%	0.00	0.00
80 - 85	-	-	-	-
85 - 90	-	-	-	-
90 - 95	-	-	-	-
95 - 100	-	-	-	-

Without Speed Monitoring Sign Operational 8/16 - 8/22/2016

MetroCount Traffic Executive
Speed Statistics

SpeedStat-38 -- English (ENU)

Datasets:

Site:	**[Wyoming Ave] MCSetup factory setup**
Attribute:	
Direction:	6 - West bound A>B, East bound B>A. **Lane:** 0
Survey Duration:	7:50 Tuesday, August 16, 2016 => 11:00 Friday, August 26, 2016,
Zone:	
File:	Wyoming Ave 0 2016-08-26 1100.EC0 (Plus)
Identifier:	KM44MXD0 MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm:	Factory default axle (v4.06)
Data type:	Axle sensors - Paired (Class/Speed/Count)

Profile:

Filter time:	**7:51 Tuesday, August 16, 2016 => 11:00 Friday, August 26, 2016 (10.1316)**
Included classes:	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13
Speed range:	6 - 99 mph.
Direction:	North, East, South, West (bound), P = East
Separation:	Headway > 0 sec, Span 0 - 328.084 ft
Name:	Default Profile
Scheme:	Vehicle classification (Scheme F3)
Units:	Non metric (ft, mi, ft/s, mph, lb, ton)
In profile:	Vehicles = 31463 / 31778 (99.01%)

Without Speed Monitoring Sign Operational 8/16 - 8/26/2016

Speed Statistics

SpeedStat-38
Site: Wyoming Ave and Westview Terrace
Description: **MCSetup factory setup**
Filter time: **7:51 Tuesday, August 16, 2016 => 11:00 Friday, August 26, 2016**
Scheme: Vehicle classification (Scheme F3)
Filter: Cls(1 2 3 4 5 6 7 8 9 10 11 12 13) Dir(NESW) Sp(6,99) Headway(>0) Span(0 - 328.084)

Vehicles = 31463
Posted speed limit = 25 mph, Exceeding = 28908 (91.88%), Mean Exceeding = 32.17 mph
Maximum = 73.3 mph, **Minimum** = 6.3 mph, **Mean** = 31.2 mph

Speed Bins (Partial days)

Speed	Bin		Below		Above		Energy	vMult	n * vMult
0 - 5	0	0.0%	0	0.0%	31463	100.0%	0.00	0.00	0.00
5 - 10	43	0.1%	43	0.1%	31420	99.9%	0.00	0.00	0.00
10 - 15	341	1.1%	384	1.2%	31079	98.8%	0.00	0.00	0.00
15 - 20	575	1.8%	959	3.0%	30504	97.0%	0.00	0.00	0.00
20 - 25	1596	5.1%	2555	8.1%	28908	91.9%	0.00	0.00	0.00
25 - 30	9390	29.8%	11945	38.0%	19518	62.0%	0.00	0.00	0.00
30 - 35	13443	42.7%	25388	80.7%	6075	19.3%	0.00	0.00	0.00
35 - 40	4776	15.2%	30164	95.9%	1299	4.1%	0.00	0.00	0.00
40 - 45	1005	3.2%	31169	99.1%	294	0.9%	0.00	0.00	0.00
45 - 50	209	0.7%	31378	99.7%	85	0.3%	0.00	0.00	0.00
50 - 55	57	0.2%	31435	99.9%	28	0.1%	0.00	0.00	0.00
55 - 60	16	0.1%	31451	100.0%	12	0.0%	0.00	0.00	0.00
60 - 65	7	0.0%	31458	100.0%	5	0.0%	0.00	0.00	0.00
65 - 70	1	0.0%	31459	100.0%	4	0.0%	0.00	0.00	0.00
70 - 75	4	0.0%	31463	100.0%	0	0.0%	0.00	0.00	0.00
75 - 80	0	0.0%	31463	100.0%	0	0.0%	0.00	0.00	0.00
80 - 85	0	0.0%	31463	100.0%	0	0.0%	0.00	0.00	0.00
85 - 90	0	0.0%	31463	100.0%	0	0.0%	0.00	0.00	0.00
90 - 95	0	0.0%	31463	100.0%	0	0.0%	0.00	0.00	0.00
95 - 100	0	0.0%	31463	100.0%	0	0.0%	0.00	0.00	0.00

Without Speed Monitoring Sign Operational 8/16 - 8/26/2016

MetroCount Traffic Executive
Speed Bin Chart

SpeedBin-36 -- English (ENU)

Datasets:

Site: [Wyoming Ave] MCSetup factory setup
Attribute:
Direction: 6 - West bound A>B, East bound B>A. **Lane:** 0
Survey Duration: 7:50 Tuesday, August 16, 2016 => 11:00 Friday, August 26, 2016,
Zone:
File: Wyoming Ave 0 2016-08-26 1100.EC0 (Plus)
Identifier: KM44MXD0 MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v4.06)
Data type: Axle sensors - Paired (Class/Speed/Count)

Speed Bins

Speed	Bin		vMult	n * vMult
0 - 5	-	-	-	-
5 - 10	43	0.1%	0.00	0.00
10 - 15	341	1.1%	0.00	0.00
15 - 20	575	1.8%	0.00	0.00
20 - 25	1596	5.1%	0.00	0.00
25 - 30	9390	29.8%	0.00	0.00
30 - 35	13443	42.7%	0.00	0.00
35 - 40	4776	15.2%	0.00	0.00
40 - 45	1005	3.2%	0.00	0.00
45 - 50	209	0.7%	0.00	0.00
50 - 55	57	0.2%	0.00	0.00
55 - 60	16	0.1%	0.00	0.00
60 - 65	7	0.0%	0.00	0.00
65 - 70	1	0.0%	0.00	0.00
70 - 75	4	0.0%	0.00	0.00
75 - 80	0	0.0%	0.00	0.00
80 - 85	-	-	-	-
85 - 90	-	-	-	-
90 - 95	-	-	-	-
95 - 100	-	-	-	-

Exhibit 2
6 pages

ACTION FORM

PROCEEDING: Safety Advisory & Transportation Committee
DEPARTMENT OF ORIGIN: City Manager's Office **DATE SUBMITTED**: September 21, 2016
PREPARED BY: Scott D. Koenig, P.E., City Manager
SUBJECT: Request for 4-Way Stop Sign – Wyoming Avenue and Westview Terrace
REFERENCE: N/A
RELATED PROJECT: N/A
REVIEWED BY: Scott D. Koenig, P.E., City Manager
EXHIBITS: Exhibit #1 – Petition for 4-Way Stop condition at Wyoming Avenue and Westview Terrace received on July 9, 2016; Exhibit #2 – Speed Bin Chart
EXPENDITURE REQUIRED: $300.00 (EST.) **AMOUNT BUDGETED**: $16,000.00 (All Signs) **FUNDING SOURCE (Dept./Page in CIP & Budget)**: 110-1800-544 (Streets Division Operating Budget)
TIME TIMETABLE: Install within thirty (30) days of final approval
RECOMMENDED ACTION: Staff recommends the installation of the 4-way stop condition at the intersection of Wyoming Avenue and Westview Terrace; however, final action should consider any public testimony received at the committee meeting.

BACKGROUND AND ANALYSIS

Councilman William F. Hare forwarded a petition that he received regarding a request to install a 4-way stop condition at the intersection of Wyoming Avenue and Westview Terrace to staff. The engineering staff in the Department of Public Works determined that a 4-way stop is justified at this location based on the current Manual on Uniform Traffic Control Devices (MUTCD). In addition, there have been consistent speeding complaints on this section of road. Speed monitoring signs have been installed previously but the dangerous conditions have persisted. Staff has no objections to the request and had made preparations for the installation of the 4-way stop at the referenced intersection. After roadside message boards were placed to alert motorists to the upcoming stop installation, several complaints and/or concerns were voiced by area residents regarding the planned installation. This item has been placed on the committee agenda to received public comment and final direction on the request.

Exhibit #1

Richard & Sharon Cook
516 Wyoming Avenue
Dover, De 19904-4353

Rec. 7/9/16

Mr. William F. Hare
Councilman
2nd District; Dover, De

Dear ~~Mr. Hare,~~ Bill

The attached Petition with continuation sheet contains names of residents of Wyoming Avenue, and Westview Terrace who request stop signs to be installed at the east-west intersection of Wyoming Avenue and Westview Terrace. Signature support of the rationale to slow down traffic on Wyoming Avenue is clear. The potential public safety benefits to the residents of Wyoming Avenue in slowing traffic are self-evident. Also, installing east-west stop signs at that intersection will aid drivers' decisions when turning from Westview Terrace onto Wyoming Avenue either into the glare of morning sum, or into the glare of the evening sun, (based on time of day vision/line of sight).

Further, installing stop signs on Wyoming Avenue at the Westview Terrace intersection is reasonable to reduce speeding on Wyoming Avenue since that intersection is about half way between New Burton Road and Governor's Avenue. Finally, this request makes sense since there are already electronic speed indicator signs at both ends of Wyoming Avenue; logically those signs aren't installed because traffic moves too slowly along Wyoming Avenue. Your assistance with this is greatly appreciated.

Sincerely,

Dick Cook

Dick Cook
516 Wyoming Avenue

1 Attached Petition (two pages)

Petition

The following residents of Wyoming Avenue and Westview Terrace, Dover, De request installation of stop signs on the <u>east-west intersection</u> of Wyoming Avenue and Westview Terrace. This request is based on public safety needs and concerns of the residents.

	Printed Name	Signature	Address
1.	SHARON Cook	Sharon M. Cook	516 Wyoming Avenue
2.	Richard Cook	R. Cook	516 Wyoming Avenue
3.	JANP RATHERTZ	Sandra Hubert	515 Wyoming Ave.
4.	RAYMOND HUBERT	Raymond Hubert	515 WYOMING AVE
5.	VERONICA ROXBAUGH	Veronica Roxbaugh	509 Wyoming Ave 509 Wyoming AVE
6.	Theodore Henderson		
7.	Ralph Taylor	Ralph Tayl	1017 Westview Terr
8.	Debbie Grinstead		320 Wyoming Ave
9.	Alan Grinstead		320 Wyoming Av.
10.	Jill Cravens	Jill Cravens	237 Wyoming Ave.

Petition Cont.

Jeff VADAKIN
540 Wyoming Ave
Dover, De 19904

12. TANYA HORVATH Tanya Horvath 421 WYOMING AVE DOVER

13. WILLIAM F. HARE William F. Hare 965 Westview Terrace Dover

14. JAY C LUTZ Jay C Lutz 527 WYOMING AVE

15. Bobbette K. Lutz Bobbette K. Lutz 527 Wyoming Ave.

16. Charles & Venable 962 Westview Terr. Dover
Charles E. Venable

17. DAVID LEES 1014 WESTVIEW TER

18. Marsha M. Lees Marsha M. Lees 1014 WESTVIEW TERRACE

19. Linda UnterKofler Linda Unterkofler 523 Wyoming Ave

20. Beverly Henderson Beverly Henderson 506 Wyoming Ave

Exhibit #2

MetroCount Traffic Executive
Speed Bin Chart

SpeedBin-36 -- English (ENU)

Datasets:

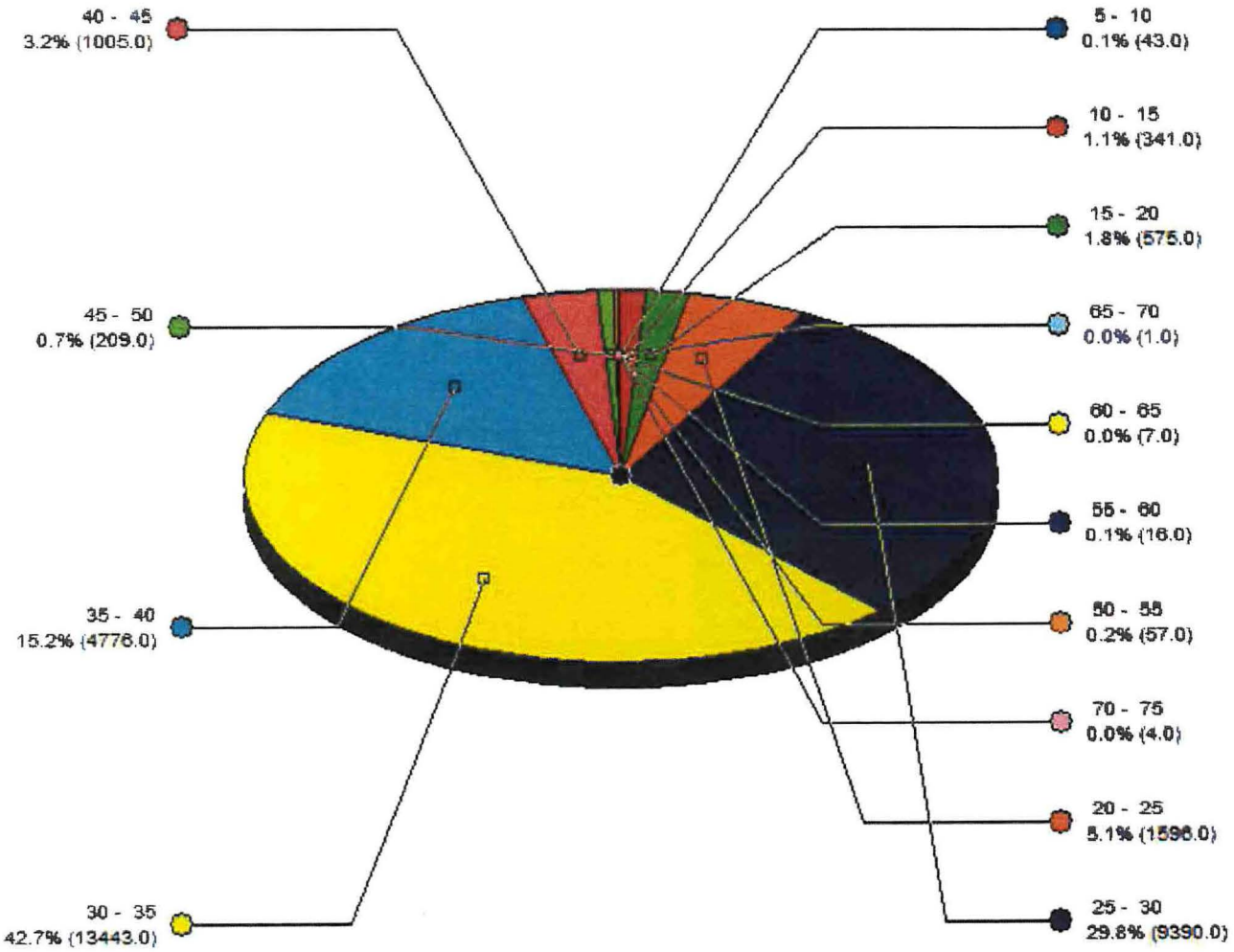
Site: **[Wyoming Ave] MCSetup factory setup**
Attribute:
Direction: 6 - West bound A>B, East bound B>A. **Lane:** 0
Survey Duration: 7:50 Tuesday, August 16, 2016 => 11:00 Friday, August 26, 2016,
Zone:
File: Wyoming Ave 0 2016-08-26 1100.EC0 (Plus)
Identifier: KM44MXD0 MC56-L5 [MC55] (c)Microcom 19Oct04
Algorithm: Factory default axle (v4.06)
Data type: Axle sensors - Paired (Class/Speed/Count)

Speed Bins

Speed	Bin		vMult	n * vMult
0 - 5	-	-	-	-
5 - 10	43	0.1%	0.00	0.00
10 - 15	341	1.1%	0.00	0.00
15 - 20	575	1.8%	0.00	0.00
20 - 25	1596	5.1%	0.00	0.00
25 - 30	9390	29.8%	0.00	0.00
30 - 35	13443	42.7%	0.00	0.00
35 - 40	4776	15.2%	0.00	0.00
40 - 45	1005	3.2%	0.00	0.00
45 - 50	209	0.7%	0.00	0.00
50 - 55	57	0.2%	0.00	0.00
55 - 60	16	0.1%	0.00	0.00
60 - 65	7	0.0%	0.00	0.00
65 - 70	1	0.0%	0.00	0.00
70 - 75	4	0.0%	0.00	0.00
75 - 80	0	0.0%	0.00	0.00
80 - 85	-	-	-	-
85 - 90	-	-	-	-
90 - 95	-	-	-	-
95 - 100	-	-	-	-

Speed Bin Chart

SpeedBin-39 (Non metric) **Site:**Wyoming Ave.0.1WE
Description: MCSetup factory setup
Filter time: 7:51 Tuesday, August 16, 2016 => 11:00 Friday, August 26, 2016
Filter: Cls(1 2 3 4 5 6 7 8 9 10 11 12 13) Dir(NESW) Sp(6,99) Headway(>0) Span(0 - 328.084)
Scheme: Vehicle classification (Scheme F3)
Total=31463



RECEIVED
NOV 21 2016
OFFICE OF THE CITY CLERK

Anthony J. DePrima
575 Westwood Drive
Dover, De 19904

November 21, 2016

Traci A. McDowell
Dover City Clerk
15 The Plaza
Dover, DE 19904

Subject: Proposed Stop Sign at Wyoming Avenue and Westview Terrace

Dear Traci,

I would appreciate if you can please give a copy of this letter and attachments to the Transportation and Safety Committee.

1. Following the last committee meeting two neighborhood meetings were held. People who signed the petition for the stop sign, and people who were opposed the stop sign were invited. The first meeting was at Ralph Taylor's home and the second was at my home. People from both sides attended. There were 18 people at my home; attached is an attendance list. The purpose was to see if there could be a solution to speeding on Wyoming Avenue that we all could get behind. At the end of the night, we all agreed with the follow recommendations:

    a. There was a consensus that there is a speeding problem on Wyoming Avenue that must be addressed by City Council. The folks at the meeting were committed to supporting this goal going forward.

    b. In lieu of a stop sign the group would like the following:
        i. Continued enforcement of the speed limits.
        ii. Adding more 25mph signs, specifically at or on the flashing sign poles.
        iii. Continued monitoring of the flashing signs to ensure they are working.
        iv. Upon completion in Wyoming Road paving in the spring the road should be re-striped to give it the appearance of being narrower; including a double yellow down the middle and white lines along the shoulders. Please consider paving Wyoming Road before other roads.
        v. Re-run speed studies to determine the effectiveness of the striping (consideration might be given to waiting until after the West Dover Connector is completed before doing a study).
        vi. If speeding is still a problem City Council should hold meetings with the community to consider further traffic calming measures. Some of the ideas discussed at our meeting were: mini-traffic circles, chicanes, neck downs, curb extensions, and medians.

2. Not everyone who signed the petition for the stop sign was at this meeting so I can only assume there are still residents who favor a stop sign. Therefore, I am submitting the following:

   a. A petition from residents opposed to erecting the stop sign.

   b. Copies of two early studies by Richard Beaubien, P.E. The studies show that unwarranted stop signs are ineffective for slowing traffic and compliance with stopping is poor. These studies done in 1976 and again in 1989 have stood the test of time. I could find no studies refuting their conclusion. **Note that the studies point out that the Manuel on Uniform Traffic Control Devices states that "stop signs should not be installed for speed control."**

   c. The Beaubien studies are the most cited studies by communities throughout the country that have made efforts to educate citizens about the ineffectiveness of stop sign as traffic slowing devices. I am attaching a screen shot of a Google search of the term "nuisance stop signs" that shows you just some of those cities. The City of Dover should consider joining these cities and counties in trying to education citizens about the ineffectiveness of nuisance stop signs.

3. Fixing the flashing warning lights and increasing enforcement appears to have worked. I attached an analysis of the two speed studies. It should be noted that during the October study period there was incident involving a track trailer that was stuck and slowed traffic for several hours, and subsequently the next day Verizon trucks were on site doing repair work. Nevertheless:

   a. The percent of people driving below 35mph increased from 80.6% to 89.8%. 35 mph is the common speed limit on other similar streets in Dover: Webb's Lane, Mifflin Road, Walker Road.
   b. There was a big decrease in speeding over 35pmh: on average we saw 48% drops in speeding between 35mph to 55mph.
   c. There was a significant increase in people driving under 30 mph (28.5%) and under 25 mph (109%)
   d. In both cases speeding over 55 mph was negligible, and most likely includes police and emergency vehicles.
   e. Average speed was less than 30 mph, down 2 mph.

Thank you very much

Tony DePrima

Attendance List at Neighborhood Meety

Sign In 11/19/16

Tony DePrima	575 westwood DR
Judy Barthelle	551 westwood DR.
Ralph Taylor	1017 Westview Terr
Jean Taylor	" " " "
Jody Stein	522 Woodsedge Road
Joan Engel	541 Westwood Dr
Ted Henderson	506 Wyoming AVE
Barbara Pritchard	182 Crescent Dr.
Laura Hamas	155 Yearsley Dr.
Elizabeth Hamas	" " "
Janet DePrima	575 Westwood Dr.
Jeramie Forbes	524 westwood Dr.
Elizabeth Forbes	524 westwood Dr.
Tony DePrima	575 Westwood DR
Dick Cook	516 Wyoming AV.
Sharix Cook	" "
DON STEID	522 WOODSEDGE RD
JERRY ABRAMS	1110 WOODSEDGE RD

Petitions

Against the Stop Sign

At

Wyoming Avenue

And

Westview Terrace

Submitted 11/21/16

Petition

The following residents are against installing a stop sign at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop sign are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed Name	Signature	Address
1.	Janet L. DePrima	Janet L. DePrima	575 Westwood Dr.
2.	Anthony DePrima		575 Westwood DR.
3.	ROBERT FOSTER	Robert Foster	8 Woodburn Cir
4.	Ana Julia Foster	ANA J Foster	11
5.		CHAD EMERSON	24 WOODBURN CIR
6.	Alan Machtinger		26 Woodburn Cir.
7.	Julie Machtinger	Julie Machtinger	26 Woodburn Cir.
8.	Rebecca Moody	Rebecca Moody	27 Woodburn Cir
9.	GARRY SAROUKOS		25 WOODBURN CIRCE
10.	Penny Saroukos	Penny Saroukos	25 Woodburn Cir.

Return Survey to 575 Westwood Drive or call 302 270 6246 to have it picked up.

Petition

The following residents are against installing a stop sign at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop sign are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed Name	Signature	Address
1.	Sarah Gondolfo	Sarah Gondolfo	173 Lynnhaven Dr.
2.	Joseph W. Bailey	Joseph W. Bailey	181 Crescent Dr.
3.	WC Pritchard	WC Pritchard	182 Crescent Dr.
4.	Barbara Pritchard	Barbara Pritchard	182 Crescent Dr.
5.	JOE JACKIEWICZ, JR.	Joseph Jackiewicz Jr	156 CRESCENT DR
6.	Darlene Boley	Darlene Boley	136 Crescent Dr.
7.	John Boley	John Boley	136 Crescent Dr.
8.	RANDELL COX	Randell Cox	134 CRESCENT DR
9.	Peter Servon	Peter Servon	135 Crescent Drive
10.	HELEN L. Mills	Helen L. Mills	165 Crescent Drive

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Petition

The following residents are against installing a stop sign at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop sign are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed Name	Signature	Address
1.	Carolyn L. Bailey	Carolyn L. Bailey	181 Crescent Dr. Dover
2.	Connie Freer	Connie Freer	170 Crescent Dr Dover
3.	Michael Gondolfo	Michael Gondolfo	173 Lynnhaven Dr.
4.	Steven W. Pritchard		182 Crescent Dr. Dover
5.	Noah Fawcs		586 Westwood Dr.
6.	Julia Carroll	Julia C. Carroll	1144 Westview Terr.
7.	Daniel J. Carroll	David J. Carroll	1144 Westview Terrace
8.	Earline M. Elsberry		
9.	William Ellery N		
10.	A G Keller	A G Keller	507 Woodsedge Rd

Return Survey to 575 Westwood Drive or call 302 270 6246 to have it picked up.

Petition

The following residents are against installing 4 way stop signs at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop signs are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed name	Signature	Address
1.	Jay Bieker	Jay Bie	1033 Westview Terrace
2.	Dan Bieker	Dan Bieker	1033 Westview Terrace
3.	Joan Kegna	JKegna	1103 Westview Ter
4.	Elizabeth Dolph	Elizabeth Dolph	1109 Westview Terrace
5.	Durrell Dolph		1109 Westview Ter
6.	Marlene Booton	Marlene Booton	1119 Westview Ter.
7.	Elaine Stegall	Elaine Stegall	1149 Westview Terrace
8.	Barbara Coe	Barbara Coe	134 Crescent Drive
9.	Jeramie Forbes		524 Westwood Drive
10.	Elizabeth Forbes		524 Westwood Dr.

Return to 575 Westwood Dr. or call 302 270 6246 to have it picked up.

Petition – Dover Ctiy Council

The following residents are against installing a stop sign at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop signs are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed Name	Signature	Address
1.	DONALD STEIN	Donald Stein	522 WOODSEDGE RD.
2.	Ashley Hansen	Ashley Hansen	544 Woodsedge Rd.
3.	Thomas Bursler	Thomas Bursler	523 Westwood Drive
4.	WARD KELLY	Ward Kelly	553 Woodsedge Rd
5.	~~Leora M. Kelly~~ LEORA M KELLY	Leora M Kelly	553 Woodsedge Rd.
6.	Allen G. Keller	ALLEN G KELLER	507 WOODSEDGE RD
7.	JODY STEIN	Jody Stein	522 WOODSEDGE RD
8.	Christine Lough	Christine Lough	527 Woodsedge
9.	JAMES STRICKLAND	James Strickland	519 Woodsedge
10.	Constance F. Strickland	Constance F. Strickland	579 Woodsedge Rd.

Return Survey to 575 Westwood Drive or call 302 270 6246 to have it picked up.

Petition – Dover Ctiy Council

The following residents are against installing a stop sign at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop signs are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed Name	Signature	Address
1.	JERRY ABRAMS		1116 WOODSEDGE RD
2.	Marianne McEvoy Abrams		1116 Woodsedge RD
3.	Joan L. Engel		541 Westwood Dr
4.	Josephine DeKima Joseph		613 Wyoming Ave
5.	Muriel N. Ellis		584 Westwood Dr.
6.	John Jones		534 Westwood Dr
7.	Jessica Burstler		523 Westwood Dr
8.	K. D. Burstler		523 Westwood Dr
9.			
10.			

Return Survey to 575 Westwood Drive or call 302 270 6246 to have it picked up.

Petition – Dover Ctiy Council

The following residents are against installing a stop sign at the corner of Wyoming and Westview Terrace. This would be an unwarranted nuisance stop sign. These stop signs are not recommended for slowing traffic and according to studies may actually increase speeds. Changing the traffic pattern may also cause accidents.

	Printed Name	Signature	Address
1.	Todd Hobson		568 Woodsedge Rd Dover DE 19904
2.	Carl: Murphy	Carl Murphy	514 woodsedge rd.
3.	Penny HAUSER	Penny Hauser	530 Woodsedge Rd
4.	Dylan Hansen		544 Woodsedge RD
5.			
6.			
7.			
8.			
9.			
10.			

Return Survey to 575 Westwood Drive or call 302 270 6246 to have it picked up.

Stop Signs for Speed Control?

Though they are frequently suggested as appropriate traffic control devices for reducing vehicular speeds in residential areas, they are not only ineffective in this respect but also frequently ignored, as this study shows.

By Richard F. Beaubien, P.E.

City officials are frequently confronted by citizens demanding that stop signs be placed on residential streets to control speeding. These citizens are convinced that stop signs will reduce speeds on their streets, thereby enhancing the safety of children playing near or in the streets. City councils usually respond favorably to these requests in order to provide a tangible sign of their concern for public safety at a relatively low cost. Moreover, it seems obvious to them also that stop signs will reduce speeds and promote public safety.

The *Manual on Uniform Traffic Control Devices for Streets and Highways** states that stop signs *should not* be installed for speed control. One argument for this is that misuse of this traffic control device promotes lack of respect for all traffic control devices, and nonobservance of such devices is potentially hazardous. Perhaps a more effective argument is that stop signs are *not* effective in reducing speeds. Recent studies in the City of Troy, Michigan suggest that placing stop signs for speed control tends to increase peak speeds. The studies also showed an alarmingly high disobedience rate for these signs. The speed and stop sign observance studies were made from an unmarked city car, the former with a radar unit before and after the installation of stop signs. The highest speed observed for each vehicle was the speed recorded. The results are as follows:

Anvil Drive. Anvil Drive is a collector street in a new residential area. The street is approximately 0.6 miles long and has a curved alignment to emphasize its residential character and discourage speeding. Residents felt that speeding was a problem, however, and spot speed studies were conducted to determine the extent of it.

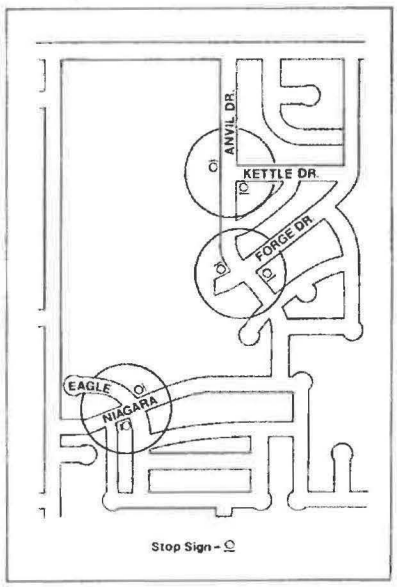


Figure 1.

Table 1. Anvil Drive.

Speed Studies		
Speed	Without Stop Signs mph	With Stop Signs mph
Low	15	15
Average	24.1	24.6
85th Percentile	28	28
High	38	35

Stop Sign Observance		
	Number	Percent
Full Stop	14	25
Roll Stop	35	64
No stop	6	11
Total	55	100

The average peak speed was 24.1 miles per hour—a typical result for residential streets in Troy. Residents petitioned City Council, and stop signs were placed on Anvil at Forge and Kettle Drives, two local streets, as a result of council action (Figure 1). Studies conducted on Anvil between these two streets 30 days after the stop signs were installed showed that the average peak speed was 24.6 mph—or no significant difference because of the signs.

Stop sign observance studies made at Anvil and Kettle at the same time showed that only 25 percent of the motorists came to a full stop, suggesting that drivers don't feel that a stop is required at this intersection. Study results are shown in Table 1.

Niagara Drive. Niagara Drive is a collector street in a new residential area. Approximately 0.4 miles long, Niagara, too, has a curved alignment to emphasize its residential character and discourage speeding. Residents in the area, concerned about speeding, petitioned City Council for installation of stop signs on Niagara and Eagle, a local street (Figure 1). Spot speed studies made to determine the extent of the speeding problem found average peak speed to be 23.8 mph. Stop signs were installed, and speed studies were conducted again 30 days after installation. With the signs in place, average peak speed was 25.2 mph, indicating that the

* U.S. Department of Transportation, Federal Highway Administration. Washington, D.C., 1971.

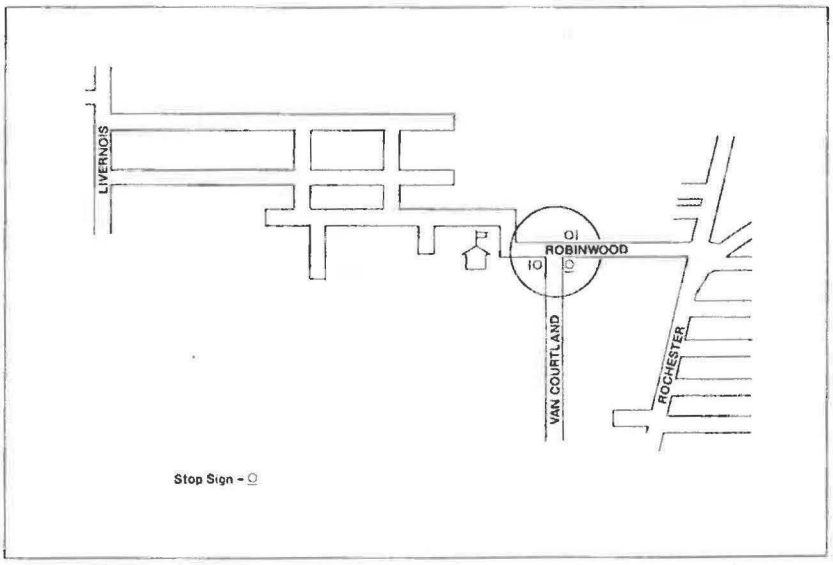


Figure 2.

stop signs were not effective in reducing speeds.

Stop sign observance studies, made at the same time, showed that 51 percent of the motorists came to a full stop at Eagle and Niagara, suggesting that about half of them don't feel that a stop sign is necessary at Eagle. Study results are shown in Table 2.

Robinwood Street. Robinwood is a collector street in an established residential area. It is about 0.5 miles long; its connection with other streets provides a continuous route between Livernois and Rochester, both arterials. In 1964, stop signs were placed on Robinwood at Van Courtland (Figure 2), creating a three-way intersection, in response to citizen requests after a child was killed near the intersection. The accident report indicates that the child was struck by a car going approximately 12 mph at a point some 150 feet east of the intersection. The driver was not considered to be at fault. Studies showed an average speed of 24.4 mph and that only 26 percent of the motorists came to a full stop. The latter indicates that over a period of more than 11 years, motorists have developed a habit of not stopping for the signs on Robinwood at Van Courtland. The signs were removed on a temporary basis and speed studies conducted 30 days later. The average peak speed was 23.4 mph, so there was no significant difference in speeds after the stop signs were removed. Study results are shown in Table 3.

Crimson Street. Crimson is a collector street in a new residential area; many homes are still under construction. It is about 0.6 miles long and has a curved alignment, like Anvil and Niagara. However, speeding seemed to be a problem and residents in the area asked that stop signs be installed on Crimson at Crestline and on Crimson at Lakewood to reduce speeds (Figure 3), but they

Table 2. Niagara Drive.

Speed Studies		
Speed	Without Stop Signs mph	With Stop Signs mph
Low	15	15
Average	23.8	25.2
85th Percentile	26	29
High	34	34

Stop Sign Observance		
	Number	Percent
Full Stop	21	51
Roll Stop	14	34
No Stop	6	15
Total	41	100

Table 3. Robinwood Street.

Speed Studies		
Speed	Without Stop Signs mph	With Stop Signs mph
Low	10	13
Average	23.4	24.4
85th Percentile	30	30
High	38	38

Stop Sign Observance		
	Number	Percent
Full Stop	21	26
Roll Stop	39	48
No Stop	21	26
Total	81	100

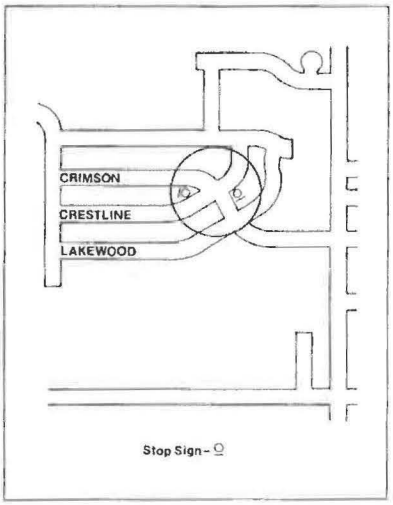


Figure 3.

Table 4. Crimson Street.

Speed Studies

Speed	Without Stop Signs mph	With Stop Signs mph
Westbound Crimson East of Crestline		
Low	12	15
Average	21.6	23.7
85th Percentile	25	26
High	32	30
Westbound Crimson West of Crestline		
Low	7	15
Average	24.0	23.7
85th Percentile	29	27
High	40	32
Eastbound Crimson East of Crestline		
Low	10	10
Average	23.5	24.8
85th Percentile	27	27
High	32	34
Eastbound Crimson West of Crestline		
Low	8	15
Average	24.5	26.6
85th Percentile	31	32
High	39	36

Stop Sign Observance

	Number	Percent
Eastbound		
Full Stop	2	6
Roll Stop	19	54
No Stop	14	40
Total	35	100
Westbound		
Full Stop	10	10
Roll Stop	42	43
No Stop	46	47
Total	98	100

agreed to await the results of an evaluation of a temporary stop sign on Crimson at Crestline before pressing their request for permanent signs. Before and after speed studies were made at locations chosen with the cooperation of the residents. The speed studies were made on both sides of the signs, the results separated by direction of travel. The after studies were made 30 days following installation of the temporary signs.

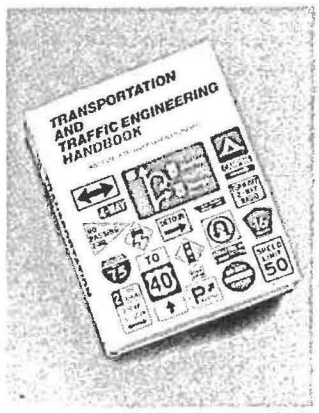
Sign observance studies were made at the same time. These showed that only 9 percent of the motorists came to a full stop, revealing that the other 91 percent did not consider a full stop necessary. Results of the studies are shown in Table 4. After seeing the results, residents agreed that stop signs were not effective in reducing speeds in their area. The temporary signs have been removed.

Conclusions. The studies conducted in Troy show that stop signs are not effective in controlling speeds in residential areas. The difference in average speeds is not significant after installation of stop signs but the tendency is for a slight increase in speeds, possibly because motorists are trying to make up for lost time after passing the sign. The same tendency occurs in reverse when stop signs which have been in place for many years are removed. After removal, there was no significant change in speeds, but speeds were slightly lower without the stop signs.

The stop sign observance studies showed that stop signs placed for speed control are generally disregarded. Approximately half of the motorists made a rolling stop; one quarter came to a full stop; one quarter did not stop at all.□



Mr. Beaubien (M) is transportation engineer for the City of Troy, a suburban community in the metropolitan area of Detroit. Before entering this position in 1975, he was chief engineer with the firm of Reid, Cool & Michalski, Detroit. From 1968 to 1973 he served with the Federal Highway Administration in various parts of the country.



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Controlling Speeds on Residential Streets

BY RICHARD F. BEAUBIEN

Complaints of speeding on residential streets are a continuing problem for local traffic engineers and police departments. The observations in this article describe the experiences of Troy, Michigan, in dealing with this problem over the past decade. Comparisons of 1975 speed study and observance study results with 1985 and 1986 results at the same locations are included.

The Nature of the Problem

Because the complaints of speeding in residential areas are often emotional, it is important to put the problem into perspective. By understanding the nature of the problem, we may be able to arrive at better solutions for our citizens.

The problem is partly social and partly political. Elected officials confronted with a citizen request for a stop sign might find it easy and inexpensive to grant the request, thus demonstrating their "compassion" and "concern for local needs." Although this demonstration of compassion is inexpensive in terms of immediate capital costs, its long-term impact can be detrimental to public health, safety, and welfare. Studies have shown that unwarranted stop signs are ineffective in controlling speeds; such signs are often disregarded, leading to a lack of respect for traffic control devices.[1]

In 1987, 90% of all accidents and 96% of the injury accidents in Troy occurred on arterial, rather than residential, streets. This suggests that transportation professionals should be spending more than 90% of their time dealing with the problems of accidents on arterial streets. However, because the speeding problem in residential areas is "close to home," traffic engineers and police departments spend a disproportionate amount of their time addressing problems on local streets, which are not connected to accident experience.

Speeding on residential streets is a seasonal problem. In northern climates, such as in Michigan, the complaints of speeding on residential streets virtually disappear during the months of November through March; when residents spend less time out doors, the problem or perceived problem seems to disappear.

A 25-mph speed limit may be unreasonably low in new subdivision areas with adequate street design standards. The national basic speed limit recommended in the *Uniform Vehicle Code* is 30 mph. In Michigan, the lowest speed limit permitted under state law (except in park areas) is 25 mph. Naturally, residents insist that the speed limit be as low as possible in their neighborhood, although the design speed on their street may exceed 25 mph. Motorists who travel local streets every day tend to travel closer to the design speed than the speed limit, and this creates observed speeds in excess of the posted speed limit. This condition is viewed with alarm by neighborhood residents, but it may not actually be a traffic safety problem because the design speed may be greater than 25 mph.

The speeding problem on residential streets tends to become associated with the problem of through traffic in residential areas. The through traffic is, in part, a symptom of inadequate capacity on major arterial streets. If adequate capacity were available on the arterial streets, "outsiders" would stay on arterial streets rather than seek alternate paths through residential areas.

Stop Signs Not Effective

Many citizens, particularly those concerned about the safety of their children, suggest that "maybe a stop sign will slow traffic on our street."

Before-and-after speed studies conducted in the City of Troy indicate that stop signs are not effective in controlling speeds. Compliance with these stop signs is very poor, and over a period of years the compliance degrades to a point where motorists behave as if the sign were not present at all. This degradation is shown in Table 1, which compares the compliance rates for stop signs installed to control speeds on residential streets in Troy. The locations of these stop signs in relation to the surrounding street system are shown in Figures 1 and 2.

Tables 2, 3, and 4 compare the results of 1975 speed studies on streets with unwarranted stop signs to 1986 study results on the same streets. Sample sizes for these speed studies were limited because of the relatively low volumes present on these residential streets. Observers were instructed

to collect as much data as possible in a 30- to 60-minute time period. As a result, samples were generally in the size range of 40 to 100. In all cases the sample size was greater than 40.

Two-way daily traffic volume is approximately 1500 on Anvil Drive, 2700 on Niagara Drive, and 1100 on Robinwood Street. Peak hour volumes are approximately 170 on Anvil Drive, 300 on Niagara Drive, and 120 on Robinwood Street.

All of the intersection study sites were relatively flat in terrain, so there were no sight distance restrictions resulting from vertical curves. Horizontal alignment of these streets has a minimal impact on available sight distance. On Anvil Drive, horizontal alignment is relatively straight for a distance of 500 feet to the north and south of Forge Drive. It is also straight for a distance of 900 feet north and 700 feet south of Kettle Drive. On Niagara Drive, horizontal alignment is straight for a distance of 600 feet to the west and 300 feet to the east of Eagle Drive. On Robinwood Street, horizontal alilgnment is straight for a distance of 300 feet to the west and 1000 feet to the east of Van Courtland Street. Intersection sight distance at all locations is limited by houses at the corners. Houses at the Anvil/Forge intersection are 40 feet from the edge of the pavement, and houses at the Niagara/Eagle intersection are 40-50 feet from the edge of the pavement. Houses at the Robinwood/Van Courtland intersection are 30 feet from Van Courtland Street and 50 feet from Robinwood Street.

Unwarranted stop signs were placed on Anvil and Niagara in 1975. In 1979 the Anvil/Forge intersection was converted to a four-way stop, despite the fact that warrants for a multi-way stop were not met. Unwarranted stop signs were placed on Robinwood in 1964; they were removed for a brief trial period in 1975. In each case, the average speed in 1986 was higher than in 1975 at the same location. Although the differences may not be statistically significant, it seems apparent that the passage of time does not make stop signs effective in controlling speeds.

Speed studies were made using a radar unit on an unmarked city car. The highest speed observed for each vehicle for a distance of approximately 500 feet either side of the intersection was the speed recorded.

Stop signs installed in the City of Troy that do not meet the warrants established in the *Manual on Uniform Traffic Control Devices* are considered to be legal and enforceable. The signs were installed pursuant to an ordinance adopted by the Troy City Council, the local legislative body. There is no known case law in Michigan that would force the removal of unwarranted stop sign installations.

The Solution...in Parts

There is no one, simple answer to the problem of speeding in residential areas. The traffic engineering department in the City of Troy has suggested to residents that the neighborhood itself must take some responsibility for the solution. A majority of the speeding violations issued in residential areas go to residents of that street or to streets in the immediately surrounding area. Residents of the immediate area can thus address the problem by increasing the awareness of the problem in the neighborhood and by assisting the police department.

A program in which license plate number reports are used to identify the owners of vehicles found to be speeding has been somewhat successful in controlling speeds. In that program, neighborhood residents report license plate numbers of speeding

Table 1. Stop Sign Observance on Selected Residential Streets in Troy

Location	1975 (%)	1985 (%)
Anvil Drive		
Full stop	25	13
Roll stop	64	60
No stop	11	27
Niagara Drive		
Full stop	51	21
Roll stop	34	74
No stop	15	5
Robinwood Street		
Full stop	26	16
Roll stop	48	65
No stop	26	19

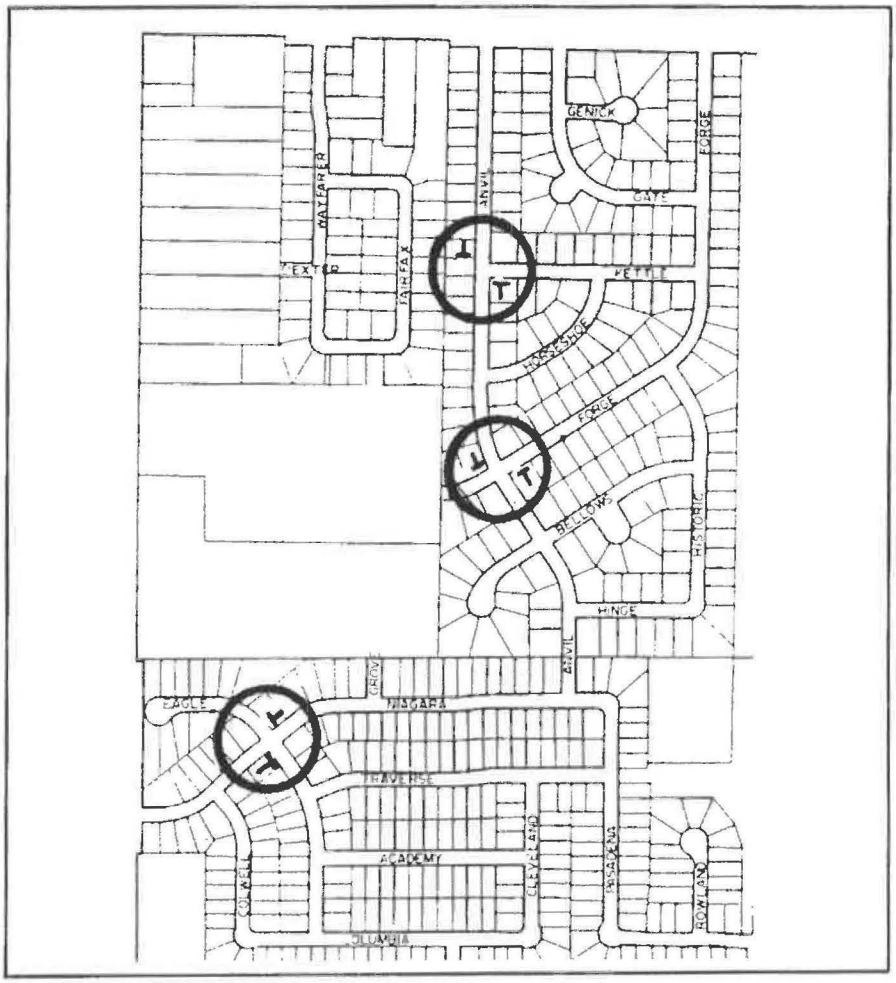


Figure 1. Street plan showing Anvil and Niagara study sites.

vehicles to the police department and the police department locates the vehicle owner through the secretary of state's records; the police department then writes to the vehicle owner, requesting safe driving practices and compliance with local traffic ordinances. One of the positive effects of this program has been to convert many of Troy's younger drivers into pedestrians: These younger drivers found that a vehicle was no longer available to them after the vehicle owner (a parent) learned how it was being used.

The City of Troy has a committee of citizens appointed to advise the City Council on proposed traffic regulations. This Traffic Committee gives a "first hearing" to neighborhood traffic problems and recommends new traffic regulations for City Council approval. Traffic Committee involvement is important because it allows the light of objectivity to shine on the problem before the political decision is made.[2] Discussions between committee members and citizens concerned about speeding on their neighborhood streets are helpful in achieving an understanding that stop signs are not a panacea and that there is no one easy solution. This discussion itself is part of the solution to the social and political aspects of the problem.

References

1. Beaubien, Richard F. "Stop Signs for Speed Control?" *Traffic Engineering* 46(November 1976): 26-28.

2. Beaubien, Richard F. "Citizen Participation in Traffic Safety." *ITE Journal* 52(March 1982):29-31. ■



***Richard F. Beaubien** is the transportation director for Hubbell, Roth and Clark, Inc., consulting engineers, Bloomfield Hills, Michigan. Before entering this position in 1989, he served 14 years as transportation director for the City of Troy, Michigan. Beaubien received his M.S.C.E., B.S.C.E., and A.B. degrees from the University of Michigan. Beaubien is a registered professional engineer in Michigan, Illinois, and California. He is a Fellow Member of the Institute of Transportation Engineers and currently serves as the Institute's International Vice-President.*

Table 2. Speed Studies, Anvil Drive

Speed (mph)	Without Stop Signs, 1975	With Stop Signs, 1975	With Stop Signs, 1986
Low	15	15	18
Average	24.1	24.6	26
85th Percentile	28	28	30
High	38	35	34

Table 3. Speed Studies, Niagara Drive

Speed (mph)	Without Stop Signs, 1975	With Stop Signs, 1975	With Stop Signs, 1986
Low	15	15	20
Average	23.8	25.2	26
85th Percentile	26	29	29
High	34	34	33

Table 4. Speed Studies, Robinwood Street

Speed (mph)	Without Stop Signs, 1975	With Stop Signs, 1975	With Stop Signs, 1986
Low	10	13	21
Average	23.4	24.4	30
85th Percentile	30	30	34
High	38	38	42

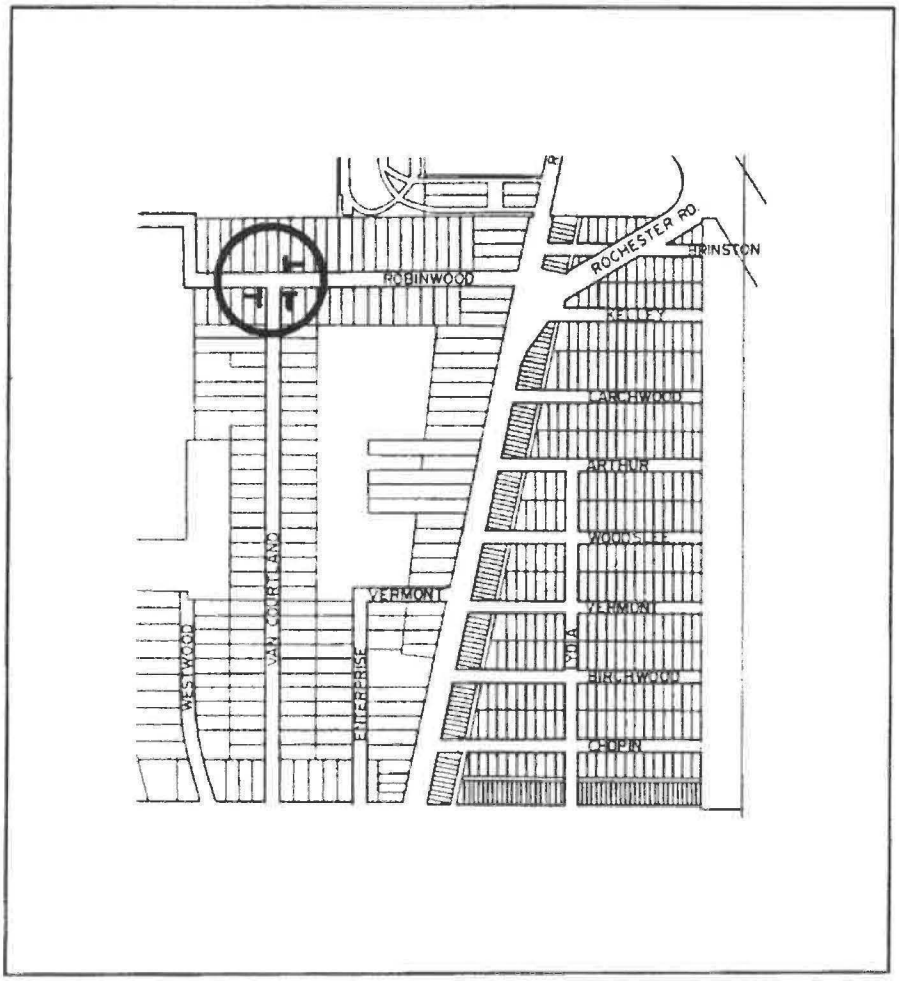
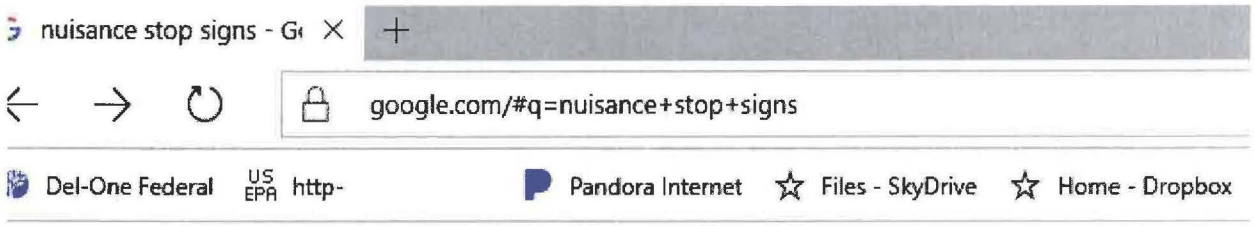


Figure 2. Street plan showing Robinwood study site.



[PDF] About Stop Signs - BuckeyeAZ.gov
www.buckeyeaz.gov/wp-content/uploads/2014/12/1.4.2_About-Stop-Signs.pdf
Will more stop signs help reduce speeding on our streets? 1 of 2 ... where nuisance STOP signs are installed, but vehicle speed is also increased between.
You've visited this page 2 times. Last visit: 11/17/16

Street Transportation Stop Signs - City of Phoenix
https://www.phoenix.gov/streets/safety-topics/stop-signs
Studies show that speed is reduced in the immediate vicinity of nuisance STOP signs. However, speeds are higher between intersections than before the signs ...

Stop Signs - Livonia
www.ci.livonia.mi.us/Government/Commissions/TrafficCommission/StopSigns.aspx
These studies show that speed was only reduced in the immediate vicinity (about 100 to 150 feet) of the "nuisance" stop signs. But, speeds were actually higher ...

To Get Safer Streets, Traffic Lights and Stop Signs Aren't the Answer ...
www.streetsblog.org/.../to-get-safer-streets-traffic-lights-and-stop-signs-arent-the-answ...
Apr 26, 2011 - While speed is reduced in the immediate vicinity of the 'nuisance' stop signs, speeds are actually higher between intersections than they would ...
You visited this page on 9/27/16.

Stop Signs | Oakland County Road Commission, MI
www.rcocweb.org › About Us › Frequently Asked Questions (FAQs)
These studies show that speed was only reduced in the immediate vicinity (about 100 to 150 feet) of the "nuisance" stop signs. But, speeds were actually higher ...

How do I request a stop sign to slow traffic on my street?
www.bartholomew.in.gov/.../106-how-do-i-request-you-put-up-a-stop-sign-to-slow-traf...
Studies show that speed is reduced in the immediate vicinity of the "nuisance" stop sign but were actually higher between intersections than before they were ...

NTMP Stop Signs
www.murrieta.org/civica/filebank/blobdload.asp?BlobID=3012
Stop signs may be used at three-way or four-way ... Stop signs must be warranted in order to justify ... Stop signs that are perceived as "nuisance stops".

[PDF] STOP signs - Glendale
https://www.glendaleaz.com/brochures/documents/stopsign.pdf
--STOP: signs are not inesnt'toibe installed as speed breakers or to bear. ' nuisance todrivers by interrupting their. traffic flow. IIFourway STOPS are only.

Wyoming Speed Studies: Before and After Warning Light Fix and Increased Enforcement

Fixing the flashing warning lights and increasing enforcement appears to have work, it should be noted that during the seven day October study period there was incident involving a track trailer that was stuck and slowed traffic for several hours, and subsequently the next day Verizon trucks were on site doing repair work. Nevertheless:

- % of people driving below 35mph increased from 80.6% to 89.8%. 35 Mph is the common speed limit on other similar streets in Dover: Webb's Lane, Mifflin Road, Walker Road.
- There was a big decrease in speeding over 35pmh: on average we saw 48% drop in speeding between 35mph to 55mph.
- There was a significant increase in people driving under 30 mph (28.5%) and under 25 mph (109%)
- In both cases speeding over 55 mph was negligible, and most likely includes police and emergency vehicles.
- Average Speed was less than 30 mph, down 2 mph.

Start: 8/16/2016 7:50 End 8/26/2016 11:00 243 hours					
Range	Speed	Vehicles	%	Speed x vehicle	
5-10	7.5	43	0.1%	322.5	
10-15	12.5	341	1.1%	4262.5	
15-20	17.5	575	1.8%	10062.5	
20-25	22.5	1596	5.1%	35910	
25-30	27.5	9390	29.8%	258225	
30-35	32.5	13443	42.7%	436897.5	80.6%
35-40	37.5	4776	15.2%	179100	
40-45	42.5	1005	3.2%	42712.5	
45-50	47.5	209	0.7%	9927.5	
50-55	52.5	57	0.2%	2992.5	
55-60	57.5	16	0.1%	920	
60-65	62.5	7	0.0%	437.5	
65-70	67.5	1	0.0%	67.5	
70-75	72.5	4	0.0%	290	
		31463		982127.5	
Cars per day 3107.		Average Speed		31.2	

Start: 10/17/16 16:42 End 10/24/16 16:12 168 hours							
Range	Speed	Vehicles	%	Speed x vehicle		Change in %	% Change
5-10	7.5	32	0.2%	240		0.1%	100.0%
10-15	12.5	199	1.0%	2487.5		-0.1%	-9.1%
15-20	17.5	972	4.7%	17010		2.9%	161.1%
20-25	22.5	2199	10.7%	49477.5		5.6%	109.8%
25-30	27.5	7873	38.3%	216507.5		8.5%	28.5%
30-35	32.5	7167	34.9%	232927.5	89.8%	-7.8%	-18.3%
35-40	37.5	1662	8.1%	62325		-7.1%	-46.7%
40-45	42.5	318	1.5%	13515		-1.7%	-53.1%
45-50	47.5	83	0.4%	3942.5		-0.3%	-42.9%
50-55	52.5	26	0.1%	1365		-0.1%	-50.0%
55-60	57.5	21	0.1%	1207.5		0.0%	0.0%
60-65	62.5	5	0.0%	312.5		0.0%	0.0%
65-70	67.5	0	0.0%	0		0.0%	0.0%
70-75	72.5	8	0.0%	580		0.0%	0.0%
		20565		601897.5			
Cars per day 2937		Average Speed		29.3			

Bicycle & Pedestrian Subcommittee

Quarterly Update November 2016

Creating Safe Routes for Pedestrians & Cyclists

Summer 2016 has been quite a active time for the **Bicycle/Pedestrian Subcommittee** and our community partners.

Working with **Century Engineering and DelDOT** a series of public workshops were held focusing on the **Senator Bikeway** and **West Street Trail Connection** in Dover.

Thursday Fun Rides



Senator Bikeway, is a mixed use pathway planned to give pedestrians & cyclists traveling east/west bound safe passage. ***Phase I*** will run from Saulsbury Road to West Street on the southern side of Route 8. A public workshop was held **July 25 at Booker T. Washington Elementary** school, which is on the bikeway path. Plans were also on display at the **Dover's Farmer's Market on July 27**. To date, we have heard no opposition of the project. Next steps include design work this Fall with construction to start in early 2017.

West Street Trail Connector project is through DelDOT's Transportation Alternatives Program (TAP), the proposed improvements at the connection of **North & West Streets** are intended to improve traffic safety for drivers, pedestrians and cyclists. These improvements will be ADA compliant & improve safety for all travelers while offering an 8 - 10' concrete pathway to the DART the transit center. Semi-final plans will be completed this fall, with final plans in the **winter of 2017** and construction to begin with approved funding in the fall.

Welcome New Members

While the subcommittee hated to say good bye to **Kathy Doyle & Pat Gallagher,** both of whom were truly dedicated to biking & pedestrian awareness in Dover, we were pleased to have Frances Riddle and Gerry Pennington come on board to share their valuable experience ad knowledge of the issues facing Dover's cyclists and walkers.

Frances Riddle (Fran) was known to the subcommittee members as she recently represented Wesley College at the table prior to her retirement. She is looking forward to continuing a Wesley - Bike/ Pedestrian Subcommittee partnership. She is an active walker in downtown Dover.

Gerry Pennington, an Army veteran brings a wealth of experience as a cyclist & jogger in Dover. He is looking forward to addressing our challenges.

Members

James A. Hutchison, III, Chair
Chris Asay
Frances Riddle
Jayce Lesniewski
Dave Moses
Gerry Pennington
Andy Siegel

Created in 2012 by the Safety Advisory & Transportation Committee. They have been tasked with identifying gaps in the bicycle and pedestrian network in Dover and identifying areas where the city can work together with local partners to improve the atmosphere for bicyclists & pedestrians.

2017 Happenings

Walk Friendly Community

Staff & subcommittee members are preparing our first application to declare Dover a Walk Friendly Community in 2017.

Bike Friendly Community

Staff & subcommittee members are preparing to submit our 2nd application, hoping to achieve Bike Friendly Community designation in 2017.

Dover Duathlon

April 15, 2017

You have plenty of time to get in shape to enter!!

May - National Bike Month

Bike Week - May 15 thru 19

Dover's Bike To Work Day - May 17

Ride of Silence - May 17

Safety Concerns are discussed

Wanting to ensure they are meeting the needs of cyclists and pedestrians the subcommittee has been discussing the various traffic fatalities of both pedestrians and cyclists.

At our April meeting, **Lt. Chris Hermance of Dover Police Department** shared some information on how they address safety issues the and measures the police are undertaking to do their part. Many times, a pedestrian/cyclists who is cited for violations are found to have more series offensives. Thus, numbers of ticketed violations for just a pedestrian/cyclist violation is not quite as notable. The group will plan to invite Dover Police back for continued discussion on safety.

Anthony Aglio of DelDOT shared the **BLOS** (Bicycle Level of Stress) model with us at the October 2016 meeting. The mapping system assists them in the project prioritization process providing data to support funding of projects that will be the most beneficial for connectively while overcoming barriers. We are looking forward to having this data for Dover.

Bike Rodeo held at Schutte Park for the Summer Playground Camp







Regional Bike Plan Update

The purpose of the Dover/Kent County Metropolitan Planning Organization's Regional Bicycle Plan is to provide a plan for improving bicyclists' safety and access to local facilities and services. It is intended to help increase the number of trips made by bicycle and reduce automobile use. The Regional Bicycle Plan is designed to coordinate with existing local bicycle plans throughout the region.

Efforts are underway now to update the plan. A series of public meetings and workshops are being held to solicit input from our community members.

We will keep you posted on the plan as updates are completed and the updated plan is released.

Walk Friendly Community

What is a **Walk Friendly Community**?

Walk Friendly Communities is a **national recognition program** developed to encourage towns and cities across the U.S. to establish or recommit to a high priority for supporting safer walking environments. The WFC program recognizes communities that are working to improve a wide range of conditions related to walking, including safety, mobility, access, and comfort.

Staff members Eddie Diaz and Carolyn Courtney along with Fran Riddle of the Bicycle/Pedestrian Subcommittee, are working together to complete the application for a December 2016 submission.

They are compiling and preparing the application data covering the topics of planning, education & encouragement, engineering and enforcement of pedestrian issues for Dover.

ACTION FORM

PROCEEDING: Council	**AGENDA ITEM NO.:**
DEPARTMENT OF ORIGIN: Public Works – Wastewater	**DATE SUBMITTED:** 11-17-16
PREPARED BY: Sharon Duca, P.E., Public Works Director/City Engineer	
SUBJECT: Municipal Separate Storm Sewer System (MS4) Inventory and Inspection Proposal	
REFERENCE: N/A	
RELATED PROJECT: N/A	
APPROVALS: City Manager, Controller	
EXHIBITS: Consultant Proposal	
EXPENDITURE REQUIRED: $65,948.00 (FY17)	**BUDGET REMAINING:** $136,584.14
FUNDING SOURCE (Dept./Page in CIP & Budget): Department of Public Works- Streets Division, Operational Account Program Supplies, Name: Account No.: 110-1800-554.20-26.	
TIME TABLE: Public Works Director will authorize proposal within ten (10) days of Council approval.	
RECOMMENDED ACTION: Staff recommends authorizing the five (5) year proposal with KCI Technologies, in the amount of $329,740.00, initiating with $65,948.00 in FY17.	

BACKGROUND AND ANALYSIS

On August 28, 2003, the City of Dover was issued a National Pollutant Discharge Elimination System (NPDES) State permit from the Delaware Department of Natural Resources and Environmental Control (NPDES). The City is required to perform six (6) elements to comply with our Storm Water Management Program. One of the elements is illicit discharge detection and elimination, which includes keeping a storm sewer map active, accurate and current.

The proposal from KCI Technologies includes mapping the City's MS4, locating and inspecting stormwater point structures (inlets, outfalls, junction boxes, and manholes), stormwater linear structures (pipes and ditches), and stormwater polygonal structures or best management practices (BMPs). Each asset will be inspected for structural integrity. The end product will include a web-based map viewer of all the infrastructure and the ability to input and store information and future inspection data on each structure. This proposal would satisfy the above referenced element of the Storm Water Management Program. The City currently has a map of the existing structures that collect, convey and discharge stormwater, however, it is not 100% accurate and structural integrity inspections has not been performed to date.

KCI Technologies is not a current consultant that is under contract with the City of Dover. However, they are a consultant under contract with the Delaware Department of Transportation (DelDOT). The City's purchasing policy allows for cooperative purchasing through other government contracts, which is what is being proposed with this project.

This work was budgeted for in the FY17 Operating Budget, specifically within the Department of Public Works, Streets Division. The entire project is proposed over a five (5) year term, which equates to $329,740.00 or $65,948.00 per year. It is recommended that the City authorize the proposal from KCI Technologies to perform the Municipal Separate Storm Sewer System (MS4) Inventory and Inspection for a five (5) year contract, which will be initiated in FY17 in the amount of $65,948.00.

KCI TECHNOLOGIES

ISO 9001:2008 CERTIFIED

ENGINEERS • PLANNERS • SCIENTISTS • CONSTRUCTION MANAGERS

1352 Marrows Road, Suite 100 • Newark, DE 19711 • Phone 302-731-9176 • Fax 302-731-7807

October 21, 2016

Mr. Jason A. Lyon, PE
Water/Wastewater Manager
City of Dover
Department of Public Works
P.O. Box 475
Dover, DE 19903

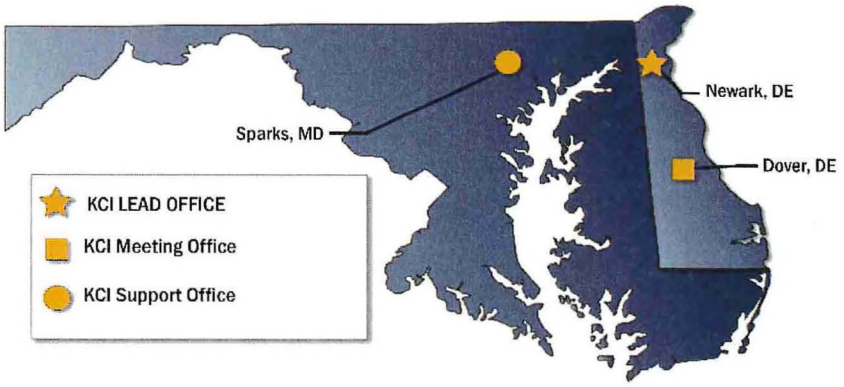
KCI's Point of Contact:

Mr. Bruce Thompson
1352 Marrows Road, Suite 100
Newark, DE 19711
302-318-1068
Bruce.Thompson@kci.com

RE: City of Dover
Phase II MS4 Permit
MS4 Inventory and Inspection
2016 Cost Estimate

Dear Mr. Lyon:

KCI Technologies, Inc. (KCI) is pleased to provide a Cost Estimate for the inventory and inspection of the City of Dover's Municipal Separate Storm Sewer System (MS4). This work is related to the City's Phase II MS4 Permit and would assist the City in tracking and recording Permit requirements. KCI is a full-service environmental and engineering firm, offering a highly qualified and respected team of professionals, with proven inventory and inspection services related to compliance with stormwater National Pollutant Discharge Elimination System (NPDES) Permits.



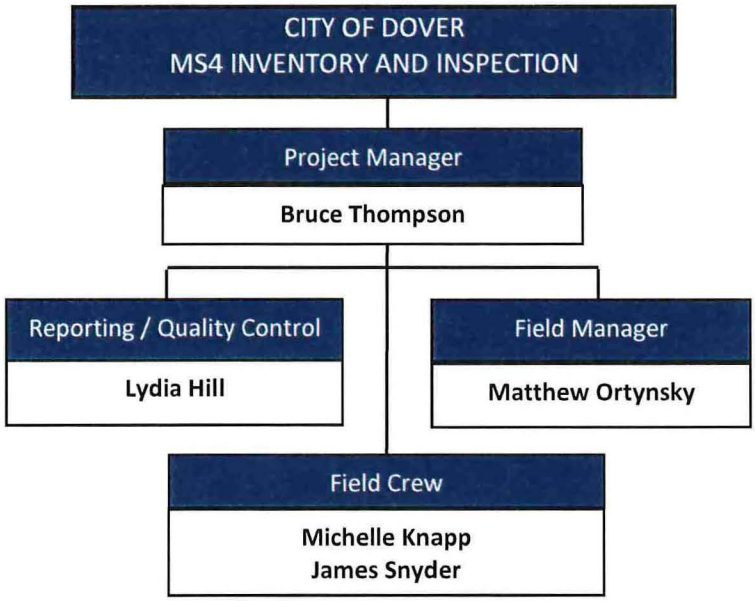
KCI TECHNOLOGIES, INC.

KCI, established in 1955, is one of the largest full-service, employee-owned consulting firms in the Mid-Atlantic Region. We are a multidiscipline firm with extensive experience in municipal and industrial NPDES Permit requirements. KCI's excellent record of performance on similar NPDES projects is based on careful attention to our quality of work, budget and cost controls, and compliance with our clients' schedules. KCI's staff of professional engineers, scientists, planners, inspectors, and support personnel numbers more than 1,000, of whom 68 work in Delaware.

PROJECT TEAM

KCI has an MS4 Inventory and Inspection team that has been serving NPDES clients throughout Delaware since 2006. A brief description of our team structure and qualifications is provided below.

All work under this agreement will be led by **Senior Project Manager, Mr. Bruce Thompson.** Mr. Thompson has 28 years of experience, including over ten years managing DelDOT and NPDES Stormwater Quality Program agreements. For the City of Dover MS4 Inventory and Inspection contract, Mr. Thompson will provide oversight, project billing, and client coordination.



Ms. Lydia Hill, Senior Project Scientist, will be responsible for Reporting and Quality Assurance/ Quality Control. For the past 13 years, she has ensured that annual reports and all other NPDES documentation prepared by KCI are accurate and consistent with the needs of NPDES clients.

Mr. Matthew Ortynsky, Senior Project Scientist, will manage the work of the MS4 Inventory and Inspection Field Team. Mr. Ortynsky has over 10 years' experience with KCI and NPDES compliance services. He has performed MS4 Inventory and Inspections and currently manages our four NPDES Field Teams.

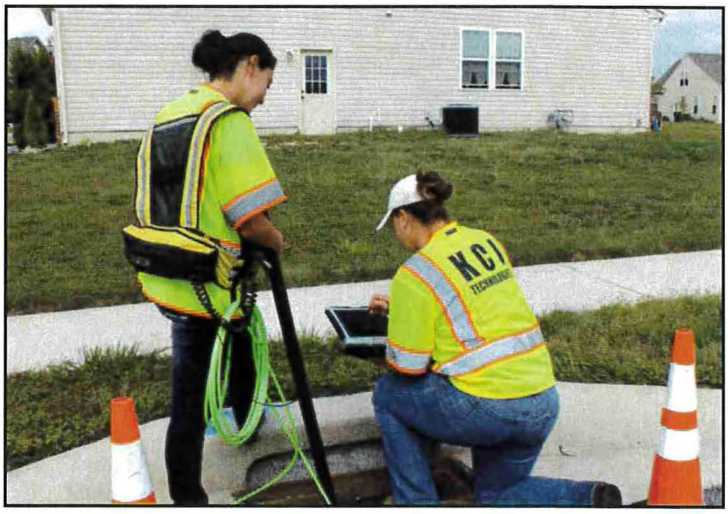
Ms. Michelle Knapp, Scientist, will lead the MS4 Field Team. Ms. Knapp has two years' experience conducting MS4 inventory and inspections for our DelDOT contracts. She will be using a customized field data collection application powered by the ESRI ArcEngine platform to inventory and inspect the City's stormwater infrastructure.

Mr. James Snyder, Scientist in Training, will provide assistance and technical support to Ms. Knapp. Mr. Snyder has one year experience with KCI, working as a Team assistant on an MS4 Field Team.

RECORD OF PERFORMANCE / DEMONSTRATED ABILITY

The City of Dover MS4 Inventory and Inspection services will be performed by KCI's Delaware Water Resources Practice. This group, currently consisting of 13 scientists, has been providing NPDES compliance services to Delaware clients for over 13 years.

Our solid work performance and reputation for responsiveness has allowed our Delaware Water Resource Practice to grow from two on-call wet weather sampling staff to 13 full-time staff. We are experts in the field of MS4 Inventory and Inspection and can provide these services to NPDES permittees at a reasonable cost, because we have the staff, equipment, training, and Standard Operating Procedures in place.



KCI owns and uses the following NPDES equipment for NPDES services in Delaware:

5 Panasonic Toughbooks



7 Trimble GPS



3 Envirosight Camera-on-a-Stick



SCOPE OF WORK

The purpose of this task is to map the City's MS4, locating and inspecting stormwater point structures (inlets, outfalls, junction boxes, and manholes), stormwater linear structures (pipes and ditches), and stormwater polygonal structures (BMPs).

For the City of Dover's MS4 Inventory and Inspection services in 2016, KCI will perform the following:

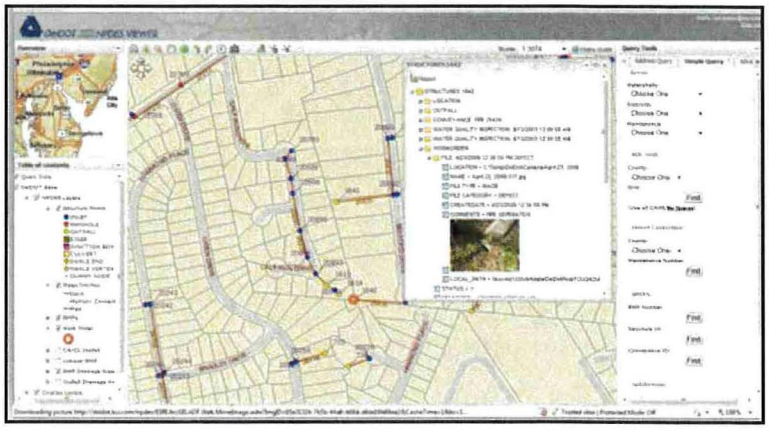
1. Client Coordination

KCI will schedule regular coordination meetings with the City of Dover during the course of performing the MS4 Inventory-Inspection to discuss the status of the project or any issues that may delay the timely completion of the work.

KCI will meet with the City prior to the start of field work to discuss the specific stormwater data that the City of Dover wants to be collected. At a minimum, KCI would inventory and note the type, size, and material of all stormwater structures (inlets, outfalls, junction boxes, and manholes), all stormwater conveyances (pipes, ditches), and all BMPs. Additionally, KCI would conduct a condition assessment of these stormwater features that would note any defects (such as full of sediment, cracked pipe, etc.). Photos would also be collected (landscape/structure/defect). All of this data would be stored in a City of Dover NPDES Geodatabase. The stormwater data would also be made available to the City for incorporation to their existing databases. The advantage of a separate NPDES Geodatabase is the ability to use this database as a means to track and store a majority of the City's NPDES permit-required documentation.

2. DelDOT NPDES Field Application, Geodatabase, and Map Viewer

KCI plans to use an existing custom NPDES Geodatabase that was developed for DelDOT. DelDOT has decided to share their database with other Delaware NPDES permit holders. KCI will submit to DelDOT, on behalf of the City, an "Authorization to Share Request" letter on City letterhead. As a Phase II MS4 Permit holder, the City of Dover would have access to this invaluable tool that would allow the City to have a desktop view of your MS4, to track maintenance issues and illicit discharges, and store BMP inspection reports and IDDE investigations, etc.



KCI developed, and is maintaining, DelDOT's comprehensive NPDES Geodatabase. This geodatabase includes a Field Data Collection Application, Geodatabase, and Map Viewer that supports the business processes associated with creating, viewing, and reporting of NPDES data within the context of DelDOT's mandated NPDES permit requirements. The proposed solution manages stormwater structures, conveyances, and BMP facilities and ancillary activities, including Work Orders, Photos, Attachments, and IDDE / Water Quality Investigations, within a single framework.

3. MS4 Inventory and Inspection

KCI will begin the major field task after meeting with the City to determine the exact MS4 inventory and inspection data that will be collected by KCI's MS4 Field Team.

KCI will use the DelDOT NPDES Field Application to collect stormwater data, which integrates GPS, Toughbook computer, and Camera-on-a-Stick Technology. Sub-meter GPS units linked to rugged laptops are used to locate features, collect inventory data, and assess condition of point features (manholes, inlets, outfalls), linear features (pipes, ditches) and polygon features (BMPs).



During MS4 inventory and inspection, the KCI field crew will inspect pipe condition using a special pole-mounted camera that allows the user to optically zoom up to 200 feet inside pipes without having to perform Confined Space Entry. The Camera-on-a-Stick is configured to output a digital video feed to the Toughbook via high-speed USB connection.



The KCI field crew will also use the Field Data Collection Application to identify issues requiring maintenance, such as the accumulation of sediment and debris in a stormwater conveyance. Potential Maintenance Work Orders are documented and photographed in the Field Application and uploaded to the ESRI Database for review and approval by KCI's Project Manager prior to Client submission.

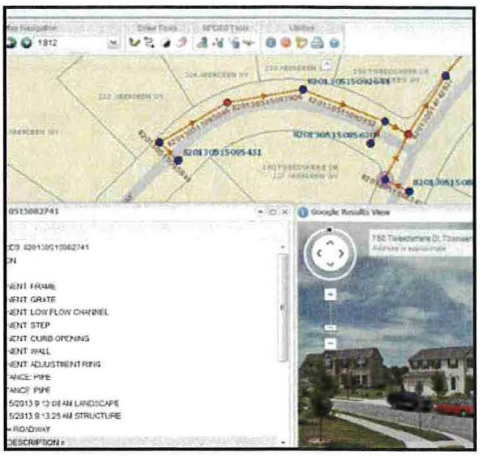
The following are the basic procedures we use for conducting MS4 Inventory and Inspection:

- Locate stormwater points for each drainage inlet, outfall, manhole, junction box, swale end, etc. with sub-meter accuracy using Trimble Global Positioning System (GPS).
- Input conveyance structures between structure points to define stream channels, ditches, pipes, and hydraulic connectors.



- Input appropriate inventory data and photos (structure type, location, size, material, etc.) into the field application using Panasonic Toughbook computers.
- Input appropriate inspection data and photos (structure condition and structural integrity), into the field application using Panasonic Toughbook computers and pole mounted cameras.
- Note the presence of visual clues or unusual flow that indicate the potential for illicit discharge for further investigation.
- Affix City-approved "ONLY RAIN DOWN THE STORM DRAIN" markers on each drainage inlet within subdivisions.
- Follow Public Interaction Guidelines developed by KCI for communication with the public.
- Immediately notify appropriate City of Dover maintenance staff when unsafe conditions are found (broken or missing grate, sinkhole).

4. Upload MS4 Data to Web-Based Map Viewer



On a daily basis, KCI will upload field-collected data to the custom Web-Based Map Viewer. This viewer will allow the City of Dover to see the location of stormwater structures and conveyances and all their associated properties, including type, size and material.

SCHEDULE AND STRATEGY FOR COMPLETING THE WORK

KCI suggests beginning the work in January 2017 and performing the work over five years. Based on data received to-date, the City owns approximately 6,500 stormwater structures. KCI can typically inventory and inspect approximately 100 stormwater structures (including associated conveyances between structures) in a week. Therefore, we anticipate 65 weeks to complete the work.

KCI recommends conducting the work over five years (20% per year / 1,300 structures per year / 13 weeks per year), which aligns well with the new NPDES Permit requirements for IDDE evaluations. KCI will conduct the MS4 Inventory and Inspection work in tandem with the City's IDDE requirements. This would save the City money, as KCI's MS4 Team would be screening the outfalls during their inventory and inspection work. Any potential illicit discharges would be referred to our IDDE Field Team.

COST ESTIMATE

MS4 Inventory and Inspection

KCI's total cost estimate for the MS4 Inventory and Inspection work is $329,740.00, or $65,948.00 per year over a five-year term.

Illicit Discharge Detection and Elimination

If KCI conducts the 20% IDDE work simultaneous to the MS4 Inventory and Inspection work, the total cost for the IDDE work would be $78,484.00, or $15,696.80 per year over the five-year term. Conducting the IDDE work separately with an IDDE-dedicated field crew would cost over $150,000 to screen 650 outfalls. The savings are significant when the two tasks are combined.

The total cost for **MS4 Inventory and Inspection** and **IDDE** work is **$408.224.00**, or **$81,644.80** per year.

The following page shows a breakdown of the cost estimate.

City of Dover MS4 Inventory and Inspection / IDDE Services
Years 2017 - 2021
COST ESTIMATE
10/21/2016

Labor Costs

Description of Work		SPM	SPS	SCI-Office	SCI-Field		
	Pay Rate	$52.00	$40.00	$24.00	$38.00		
	Bill Rate	$135.00	$115.00	$75.00	$120.00		Labor Cost Per Task
MS4 Inventory and Inspection							
Kickoff and Status Meetings (assume 10 meetings)		24.0	40.0				$7,840.00
MS4 Inventory and Inspection (assumes 6500 stormwater structures)		20.0	120.0		2500.0		$316,500.00
							$324,340.00
IDDE (conducted during MS4 Inv-Ins)							
IDDE Evaluation and Outfall Screening (650 outfalls @ 20% per year)		30.0	98.0	117.0	400.0		$72,095.00
							$72,095.00
							$396,435.00
	Hours	74.0	258.0	117.0	2,900.0		
		3,848.0	10,320.0	2,808.0	110,200.0		$127,176.00
Job Classifications	Cost	$9,990.00	$29,670.00	$8,775.00	$348,000.00	**Estimated Labor Cost:**	**$396,435.00**
	multiplier	2.60	2.88	3.13	3.16		3.12

SPM = Senior Project Manager
SPS = Senior Project Scientist
SCI-Office = Scientist
SCI-Field = 2-Person Field Team

DIRECT EXPENSES

Description of Expense	No.					$/No.	Total
MS4 Inventory and Inspection							
Mileage	10000					$0.54	$5,400.00
IDDE							
Lab Analysis (Basic = Ammonia, Surfactants, Potassium)	40					$50.00	$2,000.00
Lab Analysis (Full = Basic + TSS, Oil&Grease, Bacteria, TPH)	12					$140.75	$1,689.00
Mileage	5000					$0.54	$2,700.00

Estimated Direct Expense Cost: **$11,789.00**

Total Cost Estimate **$408,224.00**

ACTION FORM

PROCEEDING: Legislative, Finance & Administration Committee
DEPARTMENT OF ORIGIN: City Manager's Office **DATE SUBMITTED**: November 17, 2016
PREPARED BY: Scott D. Koenig, P.E., City Manager
SUBJECT: North Street Sidewalk Improvements Project; State Contract No. T201320004
REFERENCE: N/A
RELATED PROJECT: N/A
REVIEWED BY: Scott D. Koenig, P.E., City Manager
EXHIBITS: Exhibit #1 – Letter Dated November 15, 2016 from DelDOT; Exhibit #2 – DelDOT Administered On-Alignment Agreement (State Project No. T201320004)
EXPENDITURE REQUIRED: $186,000.00 (EST) **AMOUNT BUDGETED**: $ 0.00 **FUNDING SOURCE (Dept./Page in CIP & Budget)**: 110-1800-544 (Streets Division Operating Budget)
TIME TIMETABLE: See timeline below.
RECOMMENDED ACTION: Staff is requesting authorization from City Council to sign the project agreement with DelDOT and begin assembling the required funds for the match. The state has requested that all matching funds be transferred to DelDOT no later than February/March 2017.

BACKGROUND AND ANALYSIS

Several years ago the Downtown Dover Partnership initiated a Transportation Enhancement project request for pedestrian improvements on North Street from Governors Avenue to Queen Street. The project was accepted by DelDOT and the City of Dover was required to act as the municipal sponsor for the work. The project improves the sidewalk, accessibility and street lighting in the corridor and extends the downtown sidewalk and lighting network into an underserved area of the city. The total estimated project cost is $980,000. This project requires and 80/20 match from the sponsoring local government; therefore, the City's match is $186,000. This payment must be received prior to the award of the construction contract. Staff intends to submit Community Transportation Funding requests to areas legislators to offset the city's contribution for the improvement. In addition, there are several general fund projects and equipment purchases that are coming in under budget from which the remaining funds can be transferred to this project to support the required match.

DelDOT's project schedule is as follows:

Advertise bids February 1, 2017
Bids are due March 1, 2017
Award of Contract: April 2017
Construction Start: May/June 2017
Construction Complete: September 2017

Staff is requesting authorization from City Council to sign the project agreement with DelDOT and begin assembling the required funds for the match. The state has requested that all matching funds be transferred to DelDOT no later than February/March 2017.

STATE OF DELAWARE
DEPARTMENT OF TRANSPORTATION
800 BAY ROAD
P.O. BOX 778
DOVER, DELAWARE 19903

JENNIFER COHAN
SECRETARY

November 15, 2016

Mr. Scott Koenig
City of Dover
15 Loockerman Plaza
Dover, DE 19901

Reference: State Contract No. T201320004
North Street Sidewalk Improvements, City of Dover
Invoice # T201320004

Dear Mr. Koenig:

The above referenced project is ready for advertisement. In order to facilitate this request, the City of Dover needs to submit their match contribution of **$186,000**. The anticipated total project cost is $980,000. It should be noted the total project cost includes $50,000 to be reimbursed to the City of Dover for purchase of light standards (see project agreement). This amount is not included in the total project cost when calculating the sponsor match.

Below is the calculation for the City of Dover's portion:

$930,000 x 20% = $186,000
Total Contribution from City of Dover = $186,000

It is imperative that the payment is received prior to the awarding of the contract.

The Department of Transportation has made some changes regarding our check receipt process. Please make checks payable to **The Delaware Department of Transportation**. We also request that you reference the State contract number T201320004 as part of the invoice and mail it to the following address:

Delaware Department of Transportation
Finance Attn: Mequoria Roach
P.O. Box 778
Dover, DE 19903.

Please feel free to contact me at (302) 760-2178 if you have any questions or concerns.

Sincerely,

Jeff Niezgoda
Assistant Director, Planning

DelDOT

STATE OF DELAWARE

DEPARTMENT OF TRANSPORTATION

800 BAY ROAD
P.O. BOX 778
DOVER, DELAWARE 19903

JENNIFER COHAN
SECRETARY

November 9, 2016

Mr. Scott Koenig
City of Dover
15 Loockerman Plaza
Dover, DE 19901

RE: **State Project No. T201320004, F.A.P. No. ETEA-2013(08)**
North Street Sidewalk Improvements, City of Dover
Transportation Alternatives Project

Dear Mr. Koenig:

This is to serve as a Delaware Department of Transportation (DelDOT) Administered On-Alignment Agreement (AGREEMENT) between DelDOT and the City of Dover (SPONSOR) for the referenced PROJECT.

This project, hereinafter referred to as the PROJECT, consists of the design, preparation of contract documents and the construction of the North Street Sidewalk Improvements project. The project involves sidewalk improvements along North Street from S. Governors Avenue to S. Queen Street. Improvements to include curb and sidewalk replacement, ADA upgrades, curb ramp improvements, crosswalk improvements, and pedestrian lighting.

In accordance with this AGREEMENT, DelDOT shall:

A. Provide funding for the PROJECT design, construction and construction management not to exceed $794,000.00. This amount is based on an estimated total PROJECT cost of $980,000.00 broken down as follows:

Project Development (Design)	-	$ 130,000
Construction Estimate	-	$ 800,000
Light Standard Reimbursement Cost	-	$ 50,000
Total Estimated Project Cost	-	$ 980,000

B. Under an open-end agreement, provide consultant services for the preparation of contract plans, specifications and estimates (PS&E) that meet DelDOT requirements. All design fees will be included as part of the project budget.

DelDOT

C. Advertise, award and administer the construction of the PROJECT, including but not limited to construction engineering, construction inspection, materials testing and certification in accordance with federal and state requirements.

D. On behalf of the SPONSOR, using project funds, DelDOT will acquire any right-of-way necessary for the project.

E. Apply for and obtain, prior to advertising all permits required by federal, state, and local authorities.

F. Prepare and provide written documentation that all environmental and historical studies and documentation required by federal and state authorities have been prepared and approved.

G. Coordinate with all utility companies within the project limits to determine conflicts with the proposed construction, required utility adjustments and relocations and obtain a relocation schedule. The approved relocation schedule will be included in the Special Provisions for the PROJECT. Reimbursable utility costs will be included in the PROJECT cost.

In accordance with this AGREEMENT, the SPONSOR shall:

A. Provide the matching funds that fulfill the matching obligation for the PROJECT in the amount of $186,000.00. This amount is based on an estimated total PROJECT cost of $980,000.00. All funds to cover the PROJECT match responsibility must be in encumbered to the PROJECT prior to advertisement of the PROJECT.

B. All additional costs, up to 5% of the bid value of the PROJECT, will be shared by DelDOT (80%) and the SPONSOR (20%).

C. Provide the light standards and fixtures for the PROJECT. The SPONSOR will be responsible for installation of the lights and activation of the system. DelDOT will reimburse the SPONSOR for the cost of the light fixtures. This amount will not exceed $50,000 unless approved by DelDOT in writing.

D. Provide timely review and comment/approval of the PROJECT construction plans, specifications and estimates.

E. Donate all SPONSOR owned right-of-way necessary to construct the PROJECT as set forth in the plans and specifications for the PROJECT. By signature of this AGREEMENT, the SPONSOR grants permission to DelDOT and the selected contractor the right to trespass on SPONSOR maintained or owned property in order to construct improvements as set forth in the plans and specifications for this PROJECT.

F. Utilize the funding provided for the PROJECT for the stated purpose only and not be redirected by the SPONSOR for any other purpose.

G. The SPONSOR shall be responsible for the maintenance of the PROJECT upon completion. More specifically, the SPONSOR shall maintain all sidewalks, curb ramps, lighting and landscaping installed as part of this PROJECT.

Under this AGREEMENT, the following General Conditions shall apply to the parties:

A. Upon completion and acceptance of the PROJECT, less any contract warranty periods by DelDOT, DelDOT will make a final accounting of project costs. The parties will make final settlement hereto within 60 days of written notice of the findings of the final accounting.

B. Approved plan revisions and change orders with an individual and cumulative value less than or equal to 5% of the bid value of the PROJECT shall be allowed as a PROJECT cost. Plan revisions and change orders with an individual or cumulative value greater than 5% of the bid value of the PROJECT shall be the sole responsibility of the SPONSOR. DelDOT and the SPONSOR must review and approve all proposed change orders.

C. DelDOT, shall cause to have its contractors indemnify and save harmless itself and SPONSOR from and against all claims, demands and causes of actions of every kind and character arising in favor of the contractors' employees or third party on account of personal injuries or death or damages to property, which may arise out of the exercise of this AGREEMENT.

D. If the PROJECT is canceled or put on hold at the request of the SPONSOR prior to advertisement of the project, the SPONSOR shall be responsible for reimbursing DelDOT for all funds spent by DelDOT on the PROJECT -up to the point when the PROJECT was halted. For the avoidance of doubt, this requirement for reimbursement includes both funds that (i) have been spent at the time the PROJECT is put on hold or canceled and (ii) any funds that SPONSOR may be required to spend on costs that have been incurred but not yet billed to SPONSOR at the time the PROJECT is put on hold or canceled.

Please indicate your concurrence with these provisions by signing on the appropriate line and return the five (5) signed originals to my attention. If you have any questions or concerns, please contact me at (302)760-2112

Sincerely,

Jeff Niezgoda
Assistant Director, Planning

APPROVED as to Form for DelDOT:

Annie Cordo | KS _____ 11/14/16 _____
Annie Cordo
Deputy Attorney General

Date

APPROVAL for the SPONSOR:

_____ _____
City of Dover

Date

APPROVAL for DelDOT:

_____ _____
Drew A. Boyce
Director, Planning

Date

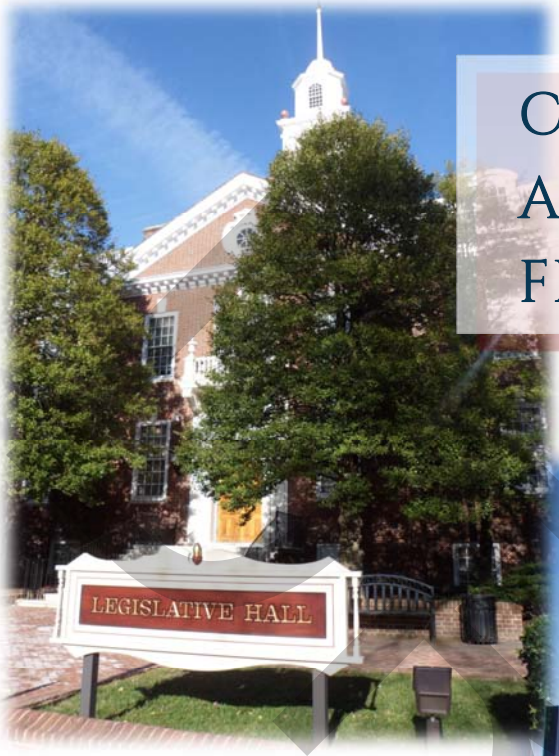
ATTEST for DelDOT:

_____ _____
Shante Hastings
Acting Director, Finance

Date

DelDOT

COMPREHENSIVE ANNUAL FINANCIAL REPORT





For the year ended

June 30, 2016



The City of Dover
1683
CAPITAL OF THE FIRST STATE
Delaware

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30,2016

DRAFT

Prepared by the Finance Department
Donna S. Mitchell, Controller/Treasurer

Acknowledgements

The City of Dover's Comprehensive Annual Financial Report was prepared by the Finance Department.

Tracey Lisiecki
Financial Reporting & Accounting Manager

Lori Peddicord
Assistant Finance Director

Jeffrey Dill
Accountant II

Jennifer Helms
Accountant II

Sharon Daniel
Account Clerk II

Katie Heffington
Payroll Specialist

Sophia Isip
Finance – Administrative Assistant

Special appreciation is extended to Mr. Scott Koenig, City Manager and all personnel throughout the City for their continued support of the Finance Department.

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CITY OF DOVER, DELAWARE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR FISCAL ENDED JUNE 30, 2016
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Completion of DSU Research Center, September 2015 –

September 26, 2015 - Government officials and scientists watch a laser cut the ribbon to symbolize the completion of the Optical Science Center for Applied Research at Delaware State University.

Credit photo: delawarebusinessnow.com, Doug Rainey

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INTRODUCTORY SECTION

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THIS SECTION INCLUDES THE FOLLOWING:

LETTER OF TRANSMITTAL

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

LIST OF ELECTED OFFICIALS

LIST OF APPOINTED OFFICIALS

LIST OF COMMISSIONS & COMMITTEES

ORGANIZATION CHART

VISION



Delaware State University Commencement, May 2016 -

Vice President Joe Biden addressed DSU graduates May 2016, despite the rain. The University is also celebrating its 125th anniversary.

Credit photo: Ms. B: The Good News, msbeecusd.blogspot.com

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City of Dover

December 16, 2016

The Honorable Mayor,
Honorable Council President,
Members of the City Council
and Citizens of the City of Dover
Dover, Delaware 19901

Ladies and Gentlemen:

I am pleased to submit the Comprehensive Annual Financial Report of the City of Dover for the fiscal year ended June 30, 2016. This report is published to comply with the provisions of Article IV, Section 46 of the City Charter. It is also intended to provide financial data to the tax and ratepayers, bondholders, trustees, banks, federal and state agencies and the financial community at large.

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

The financial statements in this report have been audited by SB & Company, LLC, an independent firm of certified public accountants as required by Section 46 of the City Charter. SB & Company, LLC has provided an unmodified opinion on the City of Dover financial statements for the year ended June 30, 2016. The independent public accountant's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it. Our MD&A can be found immediately following the report of our independent auditors.

THE REPORTING ENTITY AND ITS SERVICES

The City of Dover was incorporated in 1829 under a Charter granted by the General Assembly. Dover is the Capital of the State of Delaware and is located in the central part of the state. It is home to the State Governor's office, legislative offices, and is the County seat for Kent County.

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The City currently occupies a land area of 23.74 square miles and serves a population of approximately 37,453. Dover's governing body is composed of a Mayor and nine Council Members, with one Council Member elected by Council to serve as Council President. Two members of City Council are elected from each of the four districts; the ninth Council member of Council and the Mayor are elected at-large. The Council is responsible for all matters of policy and is the authority for levying taxes, securing revenues, authorizing expenditures of City funds and incurring City debts. The City of Dover operates under a Council – Manager Form of government.

The City provides a full range of services as mandated by the Charter or adopted by the City Council. They include police protection, street and sanitation maintenance, recreation, library, community development, economic development, public improvements, planning and zoning, safety inspections, electric power generation and distribution, water and wastewater services, legislative services and general administration.

Within the City is a volunteer fire company that is autonomous. Under established criteria, the operations of the Robbins Hose Fire Company are not a part of this report. However, the City provides financing for dispatching personnel costs, most of the building and equipment maintenance, supplies and contractual services. The City also provides funding to Robbins Hose for payments on several pieces of firefighting apparatus. These payments are grouped under the Fire Department and are included in the General Fund.

The Fire Chief is elected by the volunteer members of the Fire Company. The City Council traditionally adopts the election and the City Council officially appoints the Fire Chief for a one-year term. Therefore, the position of Fire Chief is included in the City organization chart.

The Capital School District does not meet the established criteria for inclusion in the reporting entity and, accordingly, is excluded from this report.

The City Council shall, on or before the second Monday of June in each year, adopt a budget for the succeeding fiscal year. This annual budget serves as the foundation for the City of Dover's financial planning and control. The budget is prepared by fund and department. With approval of the City Manager and Controller/Treasurer, Department Heads may transfer resources within or between departments, with the exception of capital project budgets. Transfers between funds and transfers of capital project budgets, however, need special approval from the City Council.

ECONOMIC CONDITION AND FUTURE GROWTH

The City of Dover is distinguished as the dominant center of employment, commerce, educational opportunity, and cultural activity in central Delaware. Economic growth finally appears to be improving in Dover, as evidenced by the increased building permit activity and value of construction during the fiscal year. While still below the level of growth prior to the recession, Dover is experiencing a consistent level of investment that reflects economic growth within the capital.

Residential growth has improved modestly, and major institutions and government agencies continue to expand to meet the demands of a growing regional population and economy. Commercial corridor areas of U.S. Routes 13 and 113 and DE Route 8 have continued to be the center of commerce in Dover, and in the past year progress has been made in expanding commercial services in this area, particularly along the U.S. Route 13 corridor. Efforts to revitalize the traditional urban core of downtown Dover have continued and gained a new breath of life with the designation of Dover's Downtown Development District by Governor Jack Markell on January 11, 2015. Dover was one of three districts designated statewide, where development projects are eligible for a rebate of up to 20 percent of construction costs. These rebates, combined with other incentives offered by the City of Dover, Kent County, State of Delaware, and the Downtown Dover Partnership have generated a new interest on the part of the

development community in the downtown that we expect to see translate to new development activity over the next couple of years.

Total value of construction was estimated at $80.2 million during Fiscal Year 2016. This represents a decrease of $29.5 million in construction value from the prior fiscal year. The City of Dover issued 2,541 business licenses in Fiscal Year 2016. Building permits issued during this period totaled 2,251 which is an increase of 501 permits over the previous year. The City of Dover Planning Office processed 24 new development applications (site plans, subdivisions and conditional uses) and six rezoning applications during the reporting period, which is consistent with the prior fiscal year.

Growth and development trends during Fiscal Year 2016 are further discussed and summarized below:

POPULATION GROWTH
The 2010 U.S. Decennial Census, which was conducted in April 2010, found that 36,054 people reside in Dover. The Delaware Population Consortium estimates, the City of Dover's population as of July 1, 2016 was 37,453. This change represents a 3.9% population increase over the decennial Census.

RESIDENTIAL DEVELOPMENT
A total of 74 new residential housing starts were recorded during Fiscal Year 2016, which represents an increase of sixteen from the prior fiscal year. Construction activity continued in Nottingham Meadows, Senators Lake, Clearview Meadows, the Village of Westover, and the Village of Cannon Mills. New residential construction also started moving forward in the downtown area, with four new Habitat for Humanity homes under construction during the fiscal year.

The apartment market continued to be strong in Fiscal Year 2016, with construction at Leander Lakes and the Village at McKee Branch. Land plans are also underway for additional apartments at Blue Hen Apartments and apartments at Eden Hill Farm.

DOWNTOWN DOVER REDEVELOPMENT
The Restoring Central Dover Steering Committee, led by NCALL, was very active with implementation of the Restoring Central Dover Plan. The Plan, published in October 2014, led to a 5-year, $750,000 grant for plan implementation from the Wells Fargo Regional Foundation. While the implementation is led by NCALL, the City of Dover is an active partner in the plan implementation. The construction of new homes by Central Delaware Habitat for Humanity relates to the plan implementation, as does a project to upgrade street lighting on South New Street. Two neighborhood watch organizations were formed under the umbrella of Restoring Central Dover to improve the communication among residents, the City of Dover, and other stakeholders as it relates to keeping the community safe.

Staff continued to work with the Downtown Dover Partnership and others to implement the City's Downtown Development District program. This has resulted in new businesses and new energy in the downtown area. Several projects are in their infancy but will be developed in the near future.

The City of Dover and the Dover/Kent County Metropolitan Planning Organization held a community planning week to develop concepts for land use, streetscape, travel lanes and parking on Route 8 and Forest Street through downtown. The result of this is a plan that will help guide the City of Dover and DelDOT as the Route 8 corridor redevelops overtime.

RETAIL/COMMERCIAL DEVELOPMENT
Construction in the retail sector improved during Fiscal Year 2016, particularly on the DuPont Highway corridor. Renovations continued on the former Walmart site, Dover Town Center, and several of the tenant's spaces have opened with the remaining tenants planning to open during Fiscal Year 2017. Renovations began on the old Lone Star Steak House to convert it to Mission Barbeque. The former Kmart location underwent renovations to be the new home of Burlington Coat Factory and Big Lots.

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INDUSTRIAL DEVELOPMENT

The Dover economy derives considerable benefits from a variety of large industrial and manufacturing companies including Kraft Foods, Procter and Gamble, Edgewell (formerly Energizer/Playtex Family Products), and Berry Van Lines, as well as numerous small- to mid-sized industrial entities. During the fiscal year, infrastructure was completed at the Garrison Oak Technology Park, and two of the park tenants opened: Uzin Utz and Garrison Energy Center. Edgewell began major renovations to transfer product lines from Canada to the Dover location. Kraft also began renovations to transfer the bakery for Stove Top production to the Dover plant.

INFRASTRUCTURE

The City has several large water and sewer projects underway to upgrade pump stations, distribution and transmission mains. These projects will improve water quality and reduce the inflow/infiltration in our sewer system. The City continues to upgrade the electric transmission and distribution system with systematic upgrades to substations and the transfer of overhead distribution lines to underground lines in the electric territory subdivisions. The City and the State has several transportation projects underway, including the construction of the West Dover Connector, which will alleviate some of the traffic going through the downtown area.

Summary

While Dover continues to be affected by the nation's economic downturn, fiscal year 2016 saw meaningful growth in the state capital. Dover remains a center for commerce, as evidenced by the retail expansions seen during Fiscal year 2016, as well as services and residential communities. As the economy rebounds, Dover is well positioned to support continued growth, and the investment associated with the State's Downtown Development District program creates an optimistic future for the City of Dover.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

The City completed the infrastructure build out of the Garrison Oak Technology Park "GOTP" which will service as a technology and industrial park. The design of the GOTP subdivision includes fifteen parcels of which two are leased and two were sold this past year to Uzin Utz a German manufacturer of flooring compounds and Advantech a provider of security systems. The Dover Sun Park has occupied one of the parcels since 2010 and the Calpine 305 megawatt electric generating station was completed in May 2016.

The City Council continues its focus on replacing or upgrading old infrastructure in order to improve the quality and reliability of our utility systems. In fiscal year 2016, $1.9 million of water and wastewater capital improvements were completed. This included the completion of the Route 13 water main three pump station upgrades, and two well head replacements.

The electric utility completed capital improvements of $3.2 million in fiscal year 2016. The major initiatives completed by our Transmission and Distribution crews were the completion of substation upgrades to the McKee Run and Lebanon stations, system upgrades to capacitors, lighting, and upgrades to 69kv switches. Several new services were also completed. The City's plant operator, North American Energy Services, completed the replacement of the industrial water wastewater system at the McKee Run generating plant. The Unit 3 turbine inspection was completed.

The City maintains a five-year Capital Investment Plan which serves as its planning and budgeting tool to program upgrades and replacements to its equipment, facilities, and infrastructure. As part of this process, operating expenses are identified and funding sources are determined. Managers are required to rank capital expenditures by criticality based on the impacts on customer service and revenue losses. The fiscal year 2015/2016 Capital Investment Plan includes $1.7 million for vehicles and equipment and $13.5 million of infrastructure and utility improvement projects. The Capital Investment Plan is presented

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to City Council each year during the budget workshops and the final plan is approved by City Council along with the annual budget.

FINANCIAL POLICIES AND FINANCIAL PLANNING

Unassigned fund balances in the General Fund (11.7%) fall within the policy guidelines of a minimum of 8% and maximum of 12% of budgetary revenues as approved by City Council in the City of Dover Financial policies. The water, wastewater, and electric utilities have the same policy requirement for their budget balances. If the balances fall below 8%, the City Manager is required to submit budgets to bring the balances up to minimum within three years. The current budget balances as of June 30, 2016 for the utilities are water (13.1%) and wastewater (6.4%). The water and wastewater utilities are accounted for in the same fund and have a combined budget balance of 9.1%. The electric utility ended the year with a budget balance less than the 8.0% at 7.6%. This was attributed to higher than projected power supply and generation cost attributed to the unusual cold weather in January and February. The fiscal year 2016 budget will be adjusted to address the shortfall.

The City policies also require non-recurring revenues to be set aside for capital improvements as designated by City Council (reserve accounts) and a 2% contingency reserve in the General Fund, Water/Wastewater Fund and 1% contingency in the Electric Revenue Fund to address unforeseeable natural disasters and insurance losses. All major funds meet the contingency reserve requirement.

The water and wastewater utilities impose impact fees, which are reserved by ordinance, on new developments or facilities to assist with financing future expansion projects. The electric utility maintains depreciation and future capacity reserves to assist with asset replacements and system expansions. Financial policies require the electric utility to maintain a minimum of $10.0 million in each of these reserves, with replenishment over seven years when used to finance projects.

The City's Financial Policies also include an Electric Rate Stabilization Reserve account. The purpose of this reserve is to enable the City to absorb month-to-month power supply cost increases while adjusting budgets and implementing potential rate increases. If the cost of power supply decreases, the reserve can also be used to provide a power cost adjustment decrease to maintain competitive rates. The goal is to maintain a reserve balance equivalent to 10% of the power supply cost.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dover, Delaware for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2015. This was the thirty-first (31) consecutive year that the City of Dover has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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The Finance Department extends our thanks to you for your continued interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner. I also express my appreciation to the many City employees for their assistance and cooperation during the year in preparation of this report. My appreciation is extended to Mrs. Ann Marie Townshend, City Planner for her assistance with the preparation of the local economy section and Ms. Hollie Ford for her support in the preparation of the annual report. Special appreciation is extended to the employees of the Finance Department, whose pride and dedicated service continues to make this report and each year a success.

Respectfully submitted,

Donna S. Mitchell, CPA
Controller/Treasurer

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Dover

Delaware

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

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Mayor Robin R. Christiansen







City Council Members

1ST Row:
Councilman at Large Timothy A. Slavin, First District: James E. Hosfelt and James L. Hutchison

2nd Row:
Second District: William F. Hare and Brian E. Lewis. Third District: Scott W. Cole and Fred A. Neil

3rd Row:
Fourth District: David L. Anderson and Roy Sudler

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CITY OF DOVER, DELAWARE
LIST OF ELECTED OFFICIALS
JUNE 30, 2016

	Length of Service	Term Expires
Mayor		
Robin R. Christiansen	2 Years	May 2019
City Council		
At-Large		
* Timothy A. Slavin	3 Years	May 2017
First District		
James E. Hosfelt, Jr.	1 Year	May 2019
James L. Hutchison, Sr.	5 Years	May 2017
Second District		
William F. Hare	5 Years	May 2017
Brian E. Lewis	1 Year	May 2019
Third District		
Scott W. Cole	1 Year	May 2019
Fred A. Neil	1 Year	May 2017
Fourth District		
David L. Anderson	5 Years	May 2017
Roy Sudler, Jr.	1 Year	May 2019

* Council President

Note: length of service does not reflect previous, non-consecutive service, or interim appointment prior to permanent appointment

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CITY OF DOVER, DELAWARE
LIST OF APPOINTED OFFICIALS
JUNE 30, 2016

	Length of Time in Position	Length of Time with the City
City Clerk/Assistant Treasurer - Traci A. McDowell	10 Years	28 Years
City Manager/Civil Defense Director - Scott D. Koenig	5 Years	26 Years
City Solicitor - Nicholas H. Rodriguez	48 Years	48 Years
Deputy City Solicitor - William W. Pepper	26 Years	26 Years
Council President - Timothy A. Slavin	1 Year	3 Years
City Assessor - Cheryl A. Bundek	7 Years	24 Years
City Building Inspector - Ann Marie Townshend	4 Years	10 Years
City Planner - Ann Marie Townshend	10 Years	10 Years
Controller/Treasurer - Donna S. Mitchell	15 Years	15 Years
Fire Chief - Carleton Carey, Jr.	6 Months	-
Interim Fire Marshal - Jason A. Osika	2 Months	14 Years
Police Chief - Paul M. Bernat	2 Years	26 Years

Note: length of service does not reflect previous, non-consecutive service, or interim appointment prior to permanent appointment

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CITY OF DOVER, DELAWARE
LIST OF COMMISSIONS & COMMITTEES
JUNE 30, 2016

Awards Committee
Peggy Angel
Ronald R. Gough
Georgia Van Sant

Board of Adjustment
K.C. Sheth, Chair
Arthur G. Ericson, Vice Chair
William A. Hufnal
James N. Keller
Richard D. Senato

Board of Assessment Appeals
Thomas Burns, Real Estate Brokerage of Sales
James Galvin, Undesignated
William Garfinkel, Undesignated
John Kelly, Accounting
Todd Stonesifer, Real Estate Brokerage of Sales
James Welsh, Property Appraisal/Assessments

Compensation Commission
Vacancy
Vacancy
Vacancy
James Brockton
Clarence (Bud) Wagner II
Controller/Treasurer, Donna S. Mitchell
Human Resources Director, Kimberly Hawkins

Note: length of service does not reflect previous, non-consecutive service, or interim appointment prior to permanent appointment

Dover Fourth of July Celebration Committee
Greg Patterson, President/Vice Chair
Mayor Robin R. Christiansen, Chair
Andrea Maucher, Vice-President
Jennifer Helms, Treasurer/Secretary
Ann Marie Townshend
Susan Betts
Gail Nemcic
Karen Nickerson
Sarah Zimmerman

Dover Housing Authority
Mark Harmon
Enrico LePore
Cherritta L. Matthews
Audrey Daniels
Phillip McGinnis
Sandra Mifflin-Taylor
Ami Sebastian-Hauer, Executive Director

Dover Public Library Advisory Commission
Councilman Scott W. Cole
Zachery Carter
Lois J. Dunning
Gertrude Jackson
Beth Petit De Mange
Jill B. Street

Dover/Kent County MPO Council
Mayor Robin R. Christiansen

Downtown Dover Partnership Board of Directors
Gregory V. Moore (President)
City Manager, Scott D. Koenig
City Planner, Ann Marie Townshend
Councilman David L. Anderson
Councilman William F. Hare
Council Representative - Vacancy
Mayor Robin R. Christiansen
State of Delaware Representative - Vacancy
Diane Laird, Office of Economic Development
Timothy A. Slavin, Office of the Secretary of State
Brian Bushweller, State Senator - 17th District
Sean M. Lynn, State Representative - 31st District
Anita Evans
Lucy Findlay
Michael Harrington
Maxine Lewis
Mitch May
Todd Stonesifer
John Tinsley
Wendie Vestfall
Chief Executive Officer of Bayhealth Foundation, Paul Lakeman
President of Wesley College, Robert E. Clark, II

Election Board
At-Large: William T. Garfinkel, Chair
First District: Anita L. McDowell Boyer
Second District: Cherrita L. Matthews
Third District: Curtis E. Raymond
Fourth District: M. Milford Caldwell
Traci A. McDowell, City Clerk (Liaison Member)

Ethics Commission
Thomas C. Jackson, Chair
Robin F. Case
Gary Coy
Andrew S. Moreland
Nancy J. Shevock

General Employee Pension Plan Board of Trustees
Councilman David L. Anderson
Councilman Brian E. Lewis
City Manager, Scott D. Koenig
Controller/Treasurer, Donna S. Mitchell
Lester L. Blakeman, Sr.
Kristen Mullaney
Teresa Tieman, Chair

Greater Dover Arts Council
Chevis Anderson, Chair
Sydney Arntz
N. Taylor Collins
Caroline Greene
Cheryl Scheir
Cynthia Witt
Sarah Zimmerman

Historic District Commission
Charles A. Salkin (Chair), Professional
Joseph McDaniel (Vice Chair) Business Rep./Resident
Ann Baker Horsey, Professional/Resident
C. Terry Jackson, Professional/Resident
Richard Scrafford, Professional

Human Relations Commission
At-Large: Lynne Sadusky
First District: Vacancy
First District: Vacancy
Second District: Dianne Bogle
Second District: Theodore Henderson, Chair
Third District: James McGiffin
Third District: Wanda Mullen
Fourth District: Vacancy
Fourth District: Vacancy

Kent County Tourism Board of Directors
Councilman Fred A. Neil

Kent Economic Partnership Board of Directors
Councilman David L. Anderson

Legislative, Finance and Administration Committee
Councilman William F. Hare, Chair
Councilman Scott W. Cole
Councilman Roy Sudler, Jr.
Courtney Stewart
Daniel T. Shevock

Other Post-Employment Benefits (OPEB) Board
Councilman Scott W. Cole
Councilman James E. Hosfelt, Jr.
City Manager, Scott D. Koenig
Controller/Treasurer, Donna Mitchell
Human Resources Director, Kimberly Hawkins

Parks, Recreation and Community Enhancement
Councilman Roy Sudler, Jr., Chair
Councilman David L. Anderson
Councilman James E. Hosfelt, Jr.
M. Milford Caldwell, Jr.
Ann Baker Horsey

Planning Commission
At-Large: Dr. Bobby Jones
First District: Kathleen Welsh, Vice Chair
First District: Col. Robert D. Welsh
Second District: Thomas Holt
Second District: Andrea Maucher
Third District: Dean Holden
Third District: Fred Tolbert, Chair
Fourth District: John H. Baldwin, Sr.
Fourth District: Kenneth Roach

Police Pension Plan - Retirement Committee
1 Year
Councilman Brian E. Lewis
City Manager, Scott D. Koenig
Chief of Police, Paul M. Bernat
(Ret. Captain) John Sigler, Chair
(Ret. Lt.) Timothy Mullaney, Sr.
(Ret. Cpl.) Martin Stallings

Property Maintenance Code Board of Appeals
City Manager, Scott D. Koenig
Adam M. Perza, Representative of Homeowners
Charles Martin, Representative of Local Real Estate Industry Association

Public Advisory Committee of the Dover/Kent County MPO
Dr. Carlton L. Cannon, Jr.
Jonathan Contant
John S. Grady

Councilman Brian E. Lewis
Dana Shelton
Thomas J. Keller, Jr.

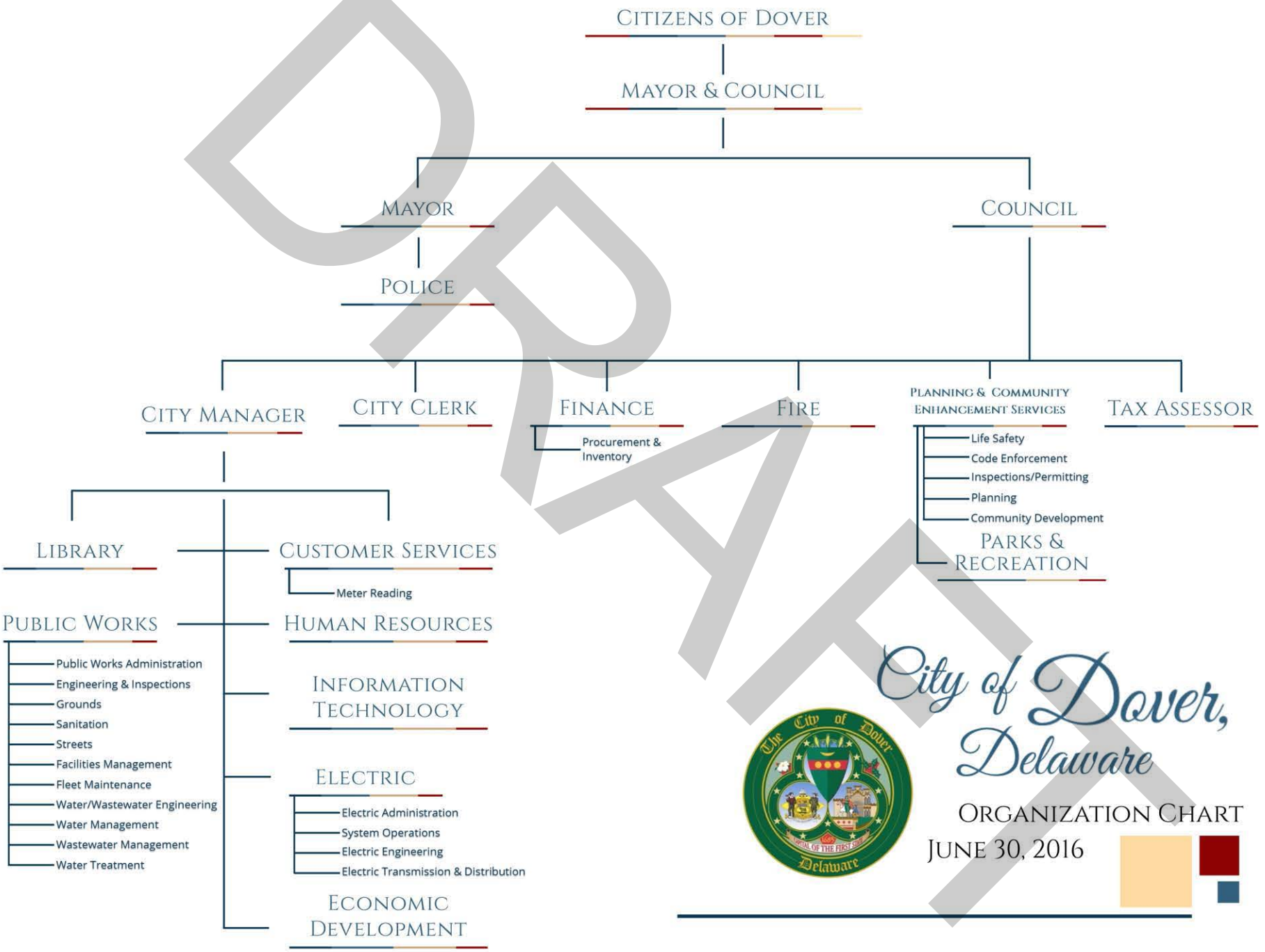
Silver Lake Commission
Dean Holden, Chair
Nicholas Adams
Tricia Arndt
James Burcham
Zachery Carter
Lyle Allen Jones
Ann Marie Townshend

St. Jones Greenway Commission
James Burcham
Michael P. Mercer
City Parks and Recreation Director, Ann Marie Townshend

Technical Advisory Committee of the Dover/Kent County MPO
Public Works Director, Sharon Duca
Director of Planning and Community Development, Ann Marie Townshend

Utility Committee
Councilman Scott W. Cole, Chair
Councilman James L. Hutchison, Sr.
Councilman Fred A. Neil
Lester L. Blakeman, Sr.
Tricia Arndt

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CITIZENS OF DOVER
MAYOR & COUNCIL
MAYOR
COUNCIL
POLICE
CITY MANAGER
CITY CLERK
FINANCE
FIRE
PLANNING & COMMUNITY ENHANCEMENT SERVICES
TAX ASSESSOR
Procurement & Inventory
Life Safety
Code Enforcement
Inspections/Permitting
Planning
Community Development
PARKS & RECREATION
LIBRARY
CUSTOMER SERVICES
Meter Reading
PUBLIC WORKS
HUMAN RESOURCES
Public Works Administration
Engineering & Inspections
Grounds
Sanitation
Streets
Facilities Management
Fleet Maintenance
Water/Wastewater Engineering
Water Management
Wastewater Management
Water Treatment
INFORMATION TECHNOLOGY
ELECTRIC
Electric Administration
System Operations
Electric Engineering
Electric Transmission & Distribution
ECONOMIC DEVELOPMENT
City of Dover, Delaware
ORGANIZATION CHART
JUNE 30, 2016

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The City of Dover, Delaware Vision

The City of Dover is a place where people want to live! Through the team effort of its elected officials, employees, and citizens, Dover is a clean and safe community, with a future of balanced growth and opportunity where all citizens are heard, enjoy a high quality of life, and diversity is valued.

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Old State House -

The 200+ year old building stands tall in Dover on a nice, blue day

Credit Photo: cityofdover.com

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FINANCIAL SECTION

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THIS SECTION INCLUDES THE FOLLOWING:

PART A
REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

PART B
MANAGEMENT'S DISCUSSION AND ANALYSIS

PART C
BASIC FINANCIAL STATEMENTS
Government-wide Financial Statements
Fund Financial Statements
Notes to Financial Statements

PART D
REQUIRED SUPPLEMENTARY INFORMATION

PART E
SUPPLEMENTARY INFORMATION
Combined Fund Statements
Budgetary Schedules



Governor Jack Markell –

Governor Markell greets legislators before delivering the State of the State Address, January 2016

Credit Photo: Dover Post, Andre Lamar

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FINANCIAL SECTION

PART A

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

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FINANCIAL SECTION

PART B

MANAGEMENT'S DISCUSSION AND ANALYSIS



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Cancer Support Community of DE, January 2016 –

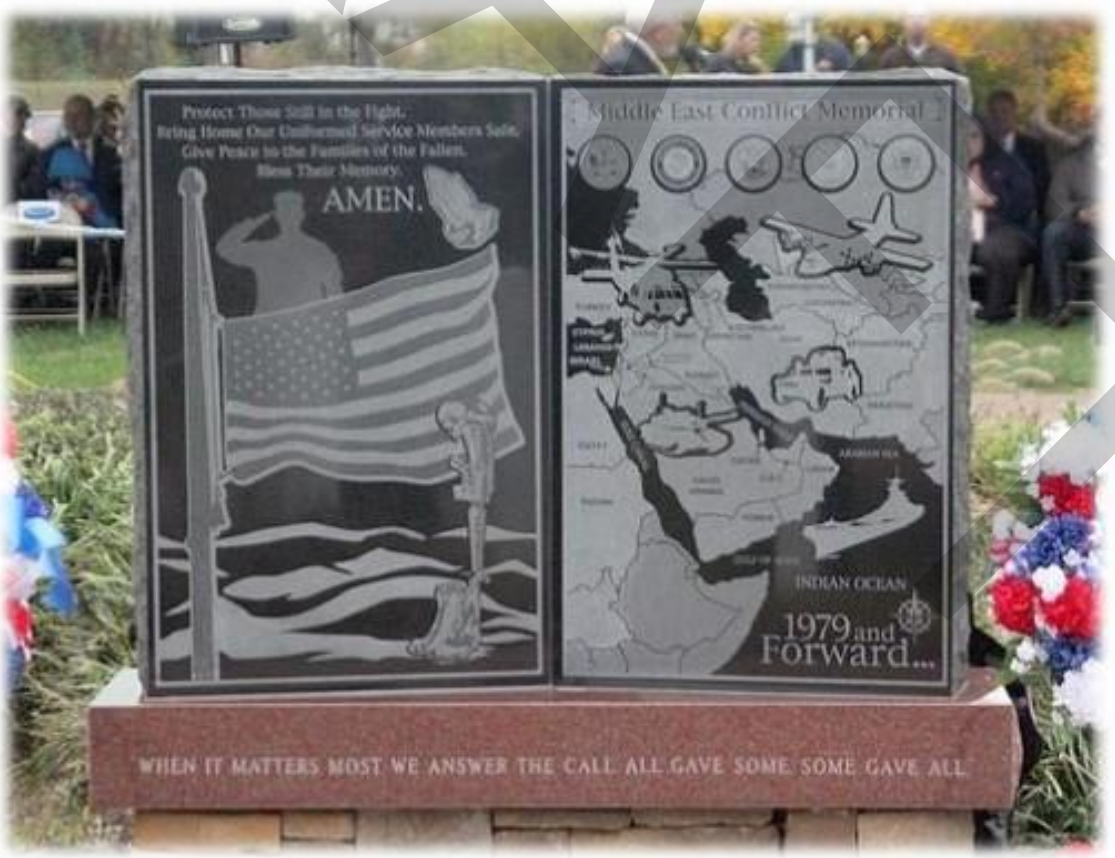
Stephanie Harrison, Miss Delmarva Veteran, stretches before the race. Harrison served in the U.S. Air Force as an air traffic controller and personnel specialist.

Credit photo:
Dover Post, Jeff Brown

Middle East Conflicts Memorial –

Dedication of the Memorial on Veterans Day 2015, at the Kent County Veterans Park in Dover.

Credit photo: Dover Post, Jeff Brown



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The City of Dover
Management's Discussion and Analysis
For the Year Ended June 30, 2016

The City of Dover management offers readers of the City of Dover financial statements this narrative overview and analysis of the financial activities of the City of Dover for the fiscal year ended June 30, 2016. Readers are encouraged to consider the information included in Management's Discussion and Analysis along with additional information that we have presented in our letter of transmittal, which can be found on pages 1-6 of this report.

Financial Highlights

Total assets of the City exceeded its liabilities by $207.3 million (net position). Of this amount, $4.7 million was reported as "unrestricted net position" which represents the amount available to meet the City's ongoing obligations to citizens and creditors. The general government reported a deficit of $22.2 million and the business type activities, Water/Wastewater and Electric funds, reported $26.9 million of positive unrestricted net position. The difference between the unrestricted amounts and the total net position is $202.6 million, $37.9 million is restricted primarily for debt and capital construction purposes and $164.7 million is net investment in capital assets.

- The governmental activities experienced an increase of $2.6 million invested in capital assets, an increase in restricted net assets of $0.4 million, and an increase of $5.7 million in unrestricted net position. The current year positive change in net position is attributed to a transfer of Net Pension Liability between the Governmental activities and the Business-Type activities of $5.4 million. This transfer is a result of incorporating into the allocation methodology, the prorated share of the Net Pension Liability attributed to the related interfund service personnel. The remaining increase in Net Position is a result of higher revenues.

- The business-type activities experienced a $2.0 million increase in investments in capital assets. An increase in restricted net position of $0.3 million as well as an increase in unrestricted net position of $5.2 million, resulting in a positive change in net position of $7.5 million. The electric utility experienced a significant savings in power supply and operating cost of $7.0 million. The transfer of the net pension liability of $5.4 million as explained in the governmental activities offset the positive change attributed to lower power supply cost and resulted in a $0.2 million increase in change in net position.

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Overview of the Financial Statements

This Comprehensive Annual Financial Report (CAFR) consists primarily of three *required* parts - management's discussion and analysis (this section), the basic financial statements and required supplementary information. The CAFR also includes *optional* supplementary information that provides summary information and detail, and a statistical section.

The basic financial statements are of two kinds that present different views of the City:

- The first two statements are *government-wide financial statements* (pages 41-42) that provide both long-term and short-term information about the City's overall financial status.

- The remaining statements (pages 43-51) are *fund financial statements* that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.

  - The governmental fund statements (pages 43-46) tell how general government services, like community services, planning, public safety, and public works, were financed in the short term as well as what remains for future spending.

  - Proprietary fund statements (pages 47-49) offer short and long-term financial information about the activities the government operates like businesses, which for the City of Dover are the Electric Revenue and Water/Wastewater Funds.

  - The Fiduciary fund statements (pages 50-51) provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources belong. The City is the trustee, or fiduciary, for its Employee Pension plans and Other Postemployment Benefits plan and acts in an agency capacity for the Dover Downtown Partnership and Fourth of July Celebration Committee, none of which are considered to be component units of the City. All of the City's Fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position. We exclude these activities from the City's other financial statements because the City may not use these assets to finance its operations. The City is responsible for insuring that the assets reported in these funds are used for their intended purposes.

The financial statements also include notes (pages 53-106) that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information (pages 109-118) that further explains and supports the information in the financial statements. Other supplementary information includes details on non-major funds and other information that can be found on pages 121 through 142.

The following page summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and content of each of the statements:

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Major Features of City's Government-wide and Fund Financial Statements

	Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	***Entire City government (except fiduciary funds)***	***The activities of the City that are not proprietary or fiduciary, such as public safety and public works***	***Activities the City operates similar to private businesses, such as electric, water and wastewater funds***	***Instances in which the City is the trustee or agent for someone else's resources***
Required financial statements	• **Statement of net position** • **Statement of activities**	• **Balance sheet** • **Statement of revenues, expenditures, and changes in fund balances**	• **Statement of net position** • **Statement of revenues, expenses and changes in net position** • **Statement of cash flows**	• **Statement of fiduciary net position** • **Statement of changes in fiduciary net position**
Accounting basis and measurement focus	***Accrual accounting and economic resources focus***	***Modified accrual accounting and current financial resources focus***	***Accrual accounting and economic resources focus***	***Accrual accounting and economic resources focus***
Type of asset/liability information	**All assets and liabilities, both financial and capital, and short-term and long-term**	**Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included**	**All assets and liabilities, both financial and capital, and short-term and long-term**	**All assets and liabilities, both short-term and long-term**
Type of inflow/outflow information	***All revenues and expenses during the year, regardless of when cash is received or paid***	***Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter***	***All revenues and expenses during the year, regardless of when cash is received or paid***	***All revenues and expenses during the year, regardless of when cash is received or paid***

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Government-wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the City of Dover's assets, liabilities, and deferred inflows and outflows of resources with the difference reported as net position. Net position is one way to measure the City's financial health or position. Over time, increases or decreases in the City's net position is an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the City, one needs to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's physical assets and infrastructure. The government-wide financial statements of the City are divided into two categories:

- *Governmental activities*—Most of the City's basic services are included here, such as general government, public safety, planning and code enforcement, public works, library and recreation, community and economic development, central services and financial administration. Property taxes, business licenses, permits, sanitation fees, fines, utility transfers and state and federal grants finance most of these activities.

- *Business-type activities*—The City charges fees to customers to help it cover the costs of certain services it provides. The City's electric, water, and wastewater services are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and by covenants. The City Council may also establish other funds to control and manage money for particular purposes.

The City has three kinds of funds:

- *Governmental Funds* - Most of the City's basic services are included in governmental funds, which focus on (1) how cash, and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Since this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on a separate page, which explains the relationship (or differences) between them.

- Governmental Fund Balance classifications are reported to the extent to which they are constrained as promulgated by Governmental Accounting Standards Board Statement No. 54.

- The City's general fund is the only governmental fund considered to be a major fund under the requirements of Governmental Accounting Standards Board Statement No. 34.

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- *Proprietary Funds* - Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information.

- The City's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

- The City's two enterprise funds are both considered major funds under the requirements of GASB Statement No. 34.

- *Fiduciary Funds* – The City is responsible for assets that because of a trust arrangement can be used only for the trust beneficiaries. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the City's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operation.

Financial Analysis of the City as a Whole

The City produces government-wide financial statements using the full accrual basis of accounting and economic resource management focus. As year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the City as a whole.

The Net Position, of the City of Dover, as of June 30, 2015 and 2016 are as follows (presented in millions of dollars):

	Governmental Activities		Business-Type Activities		Total	
	2015	2016	2015	2016	2015	2016
Assets						
Non-Capital Assets	$ 16.4	$ 14.8	$ 81.0	$ 86.9	$ 97.4	$ 101.7
Capital Assets	58.8	60.9	140.7	141.3	199.5	202.2
Total Assets	75.2	75.7	221.7	228.2	296.9	303.9
Deferred Outflow of Resources	2.7	3.2	1.2	1.4	3.9	4.6
Liabilities						
Current Liabilities	3.8	2.8	12.1	8.9	15.9	11.7
Non-Current Liabilities	48.2	42.2	43.7	46.0	91.9	88.2
Total Liabilities	52.0	45.0	55.8	54.9	107.8	99.9
Deferred Inflow of Resources	1.8	1.1	0.1	0.2	1.9	1.3
Net Position						
Net investment in Capital Assets	51.5	54.1	108.6	110.6	160.1	164.7
Restricted	0.5	0.9	36.7	37.0	37.2	37.9
Unrestricted	(27.9)	(22.2)	21.7	26.9	(6.2)	4.7
Total Net Position	$ 24.1	$ 32.8	$ 167.0	$ 174.5	$ 191.1	$ 207.3

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The Changes in Net Position, for the City of Dover, as of June 30, 2015 and 2016 are as follows (presented in millions of dollars):

	Governmental Activities		Business-Type Activities		Total	
	2015	2016	2015	2016	2015	2016
Revenues:						
Program Revenues						
Charges for Services	$ 9.9	$ 10.5	$ -	$ -	$ 9.9	$ 10.5
Water/Wastewater Charges for Services	-	-	14.9	15.0	14.9	15.0
Electric Charges for Services	-	-	79.8	80.7	79.8	80.7
Operating Grants and Contributions	2.3	2.7	-	-	2.3	2.7
Capital Grants and Contributions	0.2	0.7	1.5	-	1.7	0.7
General Revenues						
Property Taxes	11.2	12.8	-	-	11.2	12.8
Transfer Taxes	1.7	2.2	-	-	1.7	2.2
Earnings on Investments-Other	0.1	0.3	0.5	0.8	0.6	1.1
Total Revenues	25.4	29.2	96.7	96.5	122.1	125.7
Expenses						
General Government	4.2	5.7	-	-	4.2	5.7
Public Safety	21.3	20.2	-	-	21.3	20.2
Public Works	4.5	8.1	-	-	4.5	8.1
Library and Recreation	3.1	2.2	-	-	3.1	2.2
Community and Economic Development	0.6	0.7	-	-	0.6	0.7
Central Services	1.4	1.5	-	-	1.4	1.5
Financial Administration	3.4	3.4	-	-	3.4	3.4
Interest Charges	0.2	0.1	-	-	0.2	0.1
Plus (less) Indirect Expense Allocation	(4.8)	(5.1)	4.8	5.1	-	-
Water/Wastewater	-	-	10.0	10.5	10.0	10.5
Electric	-	-	64.1	57.1	64.1	57.1
Total Expenses	33.9	36.8	78.9	72.7	112.8	109.5
Change in Net Position before Transfers	(8.5)	(7.6)	17.8	23.8	9.3	16.2
Transfers	10.5	16.3	(10.5)	(16.3)	-	-
Change in Net Position	2.0	8.7	7.3	7.5	9.3	16.2
Net Position, beginning of year	44.2	24.1	173.9	167.0	218.1	191.1
Prior Period Adjustment - Net Pension Liability	(22.1)	-	(14.2)	-	(36.3)	-
Net Position, Beginning of Year restated	22.1	24.1	159.7	167.0	181.8	191.1
Net Position, End of Year	$ 24.1	$ 32.8	$ 167.0	$ 174.5	$ 191.1	$ 207.3

Governmental Activities

Governmental net position increased by $8.7 million, this is an increase of $6.7 million over the prior years' positive change in net position. The $6.7 million increase is primarily a result of the transfer of net pension liability from the Governmental Activities to the Business-Type Activities for the net pension liability of $5.4 million related to indirect inter-departmental allocation of expenses. Additionally, the increase in the change in net position is related to an increase in property taxes of $1.6 million.

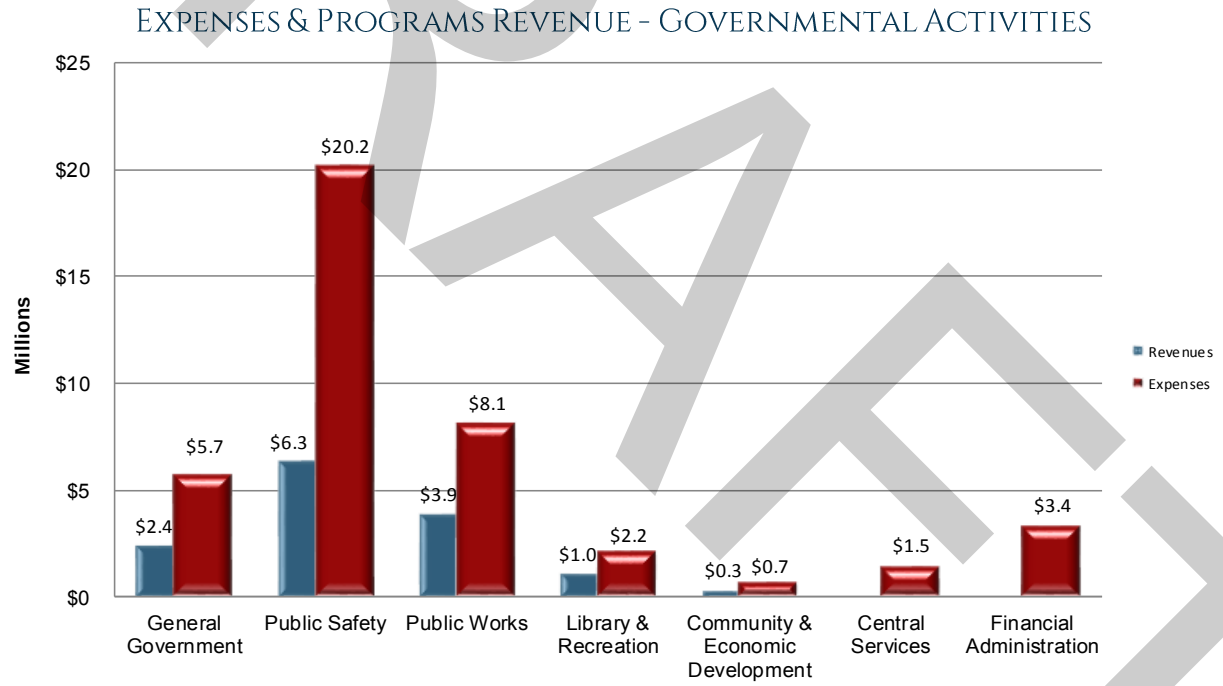
The preceding table shows changes in net position for the year ended June 30, 2016 compared to the year ended June 30, 2015. Total revenues of $29.2 million were more than the prior year by $3.8 million. The increase in revenues is primarily due to an increase in the property tax

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rate and grants received in the amount of $1.6 million and $0.9 million respectively. Other increases were in charges for services for licenses and permits, court of chancery fees, and investment income. The aforementioned increases were offset by decreases in charges for services for Police fines, Library revenue and sanitation fees.

Total expenses in the amount of $36.8 million reflects an overall increase of $2.9 million from the prior year. Public Works costs increased $3.6 million due to capitalizing the completed street and infrastructure for the Garrison Oak Technical Park. General Governmental costs increased due to net OPEB obligation activity of $1.1 million and an increase in the transfer to uncollectible reserves of $0.3 million. Other increases totaling $0.2 million were across the Community, Economic Development and Central Services functions. The aforementioned increases were offset by decreases in Public Safety of $1.1 million for Police Pension activity, Library and Recreation of $0.9 million for infrastructure related to a pocket park. The cost allocation to the enterprise funds increased as well. All of which results in a net $0.3 million decrease to the total expenses for the Governmental Activities.

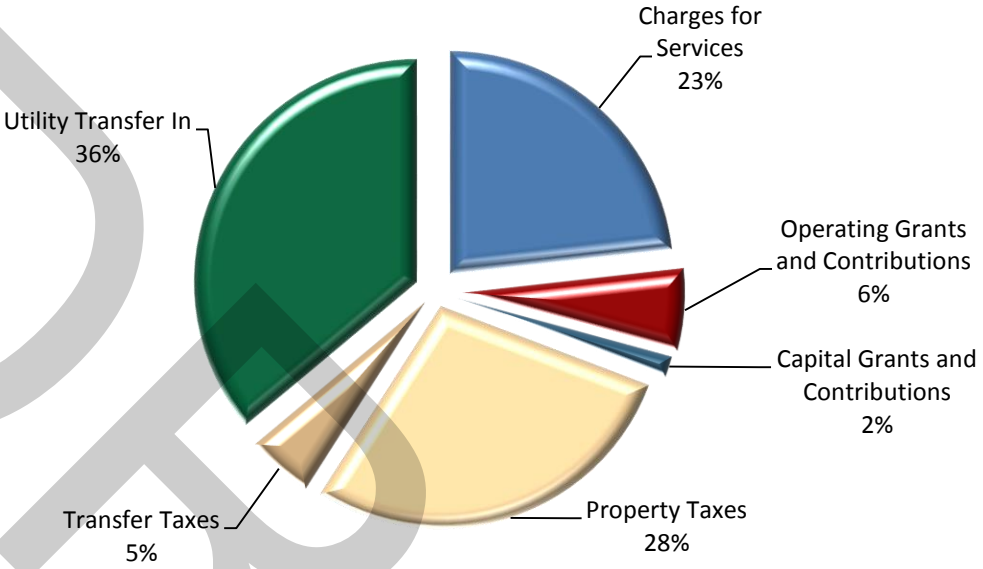
The chart that follows allocates revenues to program costs as applicable. It shows that some City functions are in part self-supporting.



The following chart shows the sources of funding for program costs for the last fiscal year. As can be seen, a substantial portion of funding for governmental operations is provided by property taxes, charges for services and transfers from the utilities.

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Revenues by Source - Governmental Activities



In the preceding chart, the Utility Transfer-In percentage of 36% includes approximately $5.4 million for the transfer of Net Pension Liability. The percentage without the Net Pension Liability would have been 27%.

Business-Type Activities

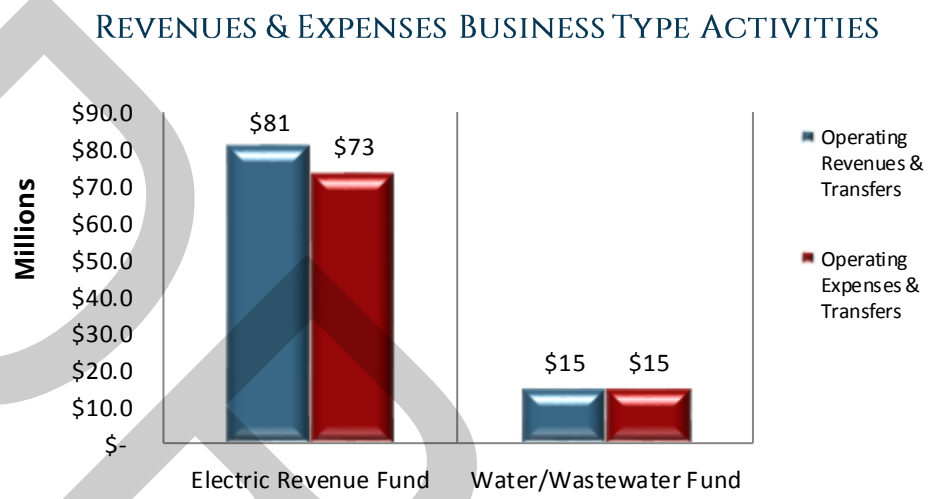
The business-type activities saw a positive change in net position of $7.5 million. Both the water/wastewater and electric utilities experienced an increase in charges for services of $0.1 million and $0.9 million respectively. There were no Capital grants and contributions received for the utilities in the current year resulting in a decrease of $1.1 million in revenue. The indirect expense allocation increased by $0.3 million as well as the expense for the water/wastewater utility in the amount of $0.5 million, conversely the expense for the electric utility decreased by $7.0 million which resulted in a combined net decrease in expense of $6.2 million. Transfers out to the General Fund included $0.9 million from the water/wastewater utility, $10.0 million from the electric utility and an allocation of $5.4 million of Net Pension Liability related to the indirect inter-departmental allocations.

The water/wastewater utility had a positive change in net position of $0.3 million. The utility experienced an increase in operating income of $0.1 million from the previous year. The increase in operating income was due to an increase in Water revenue related to higher usage and miscellaneous revenues of $0.6 million and $0.1 million respectively. The increases were offset by a decrease in impact fees in the amount of $0.6 million.

The electric utility realized a positive change in net position of $7.2 million. The revenues increased by $1.2 million attributed to an increase in electric rates of $0.9 million and $0.2 million in interest earned. Expenses in the Electric Fund decreased in total by $6.6 million including indirect expense allocation. The decreases were attributed to the following: $7.4 million for power supply and generation costs, $0.2 million for Transmission/Distribution. $0.4

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million for Engineering and $1.5 million in retiree healthcare. The previously mentioned decreases were offset by increases of $2.0 million related to other post-employment benefits within the general administration function and $0.9 million in depreciation.



Financial Analysis of the City's Funds

Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Government funds focus on expendable resources and near term inflows and outflows of those resources. As such, fund balance is generally a good indicator of net resources available for spending at the end of the fiscal year, subject to any stated restrictions on its use.

The combined fund balances of the City's governmental funds as of June 30, 2016, were $9.9 million. This represented an increase of $0.3 million during the year. Approximately 50% of the combined fund balances, $5.0 million, constitutes unassigned fund balance, which is available to meet the City's current and future needs. The remainder of fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for operational spending because it is constrained by legally enforceable contracts, other governmental agreements and legislation, City Council resolution or it is not convertible to cash within a reasonable period of time. Further detail of fund balances is presented in the Notes to the Basic Financial Statements in Note 7.

The General Fund is the primary operating fund of the City, accounting for such activities as general government, public safety, public works, library, recreation, planning, community and economic development, central services and financial administration. The General Fund balance as of June 30, 2016, was $9.2 million, which is consistent with the prior year's balance. Revenue increased by $2.5 million due to an increase in property tax revenue of $1.6 million, licenses and permits of $0.6 million and other increases in court of chancery fees, police extra-duty, miscellaneous services and investment income totaling $0.5 million offset by decreases totaling $0.3 million in library revenues, sanitation revenues and grants received.

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Expenditures increased $0.8 million due to an increase in police salaries and fringes of $1.0 million and an increase in transfer to reserves of $0.3 million. The previously mentioned increases were offset by decreases in the Street/Sanitation Services of $0.5 million due to reduced capital improvement expenditures attributed to the Garrison Oak Park infrastructure completion. Debt service decreased $0.3 million due to the prior year refunding of the 2003 Series bonds. The current fiscal year experienced a decrease in Other Financing Sources totaling $3.3 million related to a prior year bond issue in the amount of $4.1 million and the operating transfers-in increased by $0.8 million.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide Financial Statements, but in more detail.

As of June 30, 2016, the Water/Wastewater Fund has a net position of $54.8 million, of which $5.0 million is unrestricted. The fund's net position increased $0.3 million during the year as explained on page 32. As of June 30, 2016, the Electric Revenue Fund has a net position of $119.8 million, of which $21.9 million is unrestricted. This fund experienced an increase in net position of $7.2 million during the year as explained on page 32.

General Fund Budgetary Highlights

During this fiscal year, the City Council amended the budget three times. These budget amendments or supplemental appropriation ordinances were primarily for the following purposes:

1. To re-appropriate budget balances for ongoing capital projects.

2. To amend the grant budgets, reserve accounts for the actual results from the prior fiscal year and all carried forward budget balances for the major operating funds from the prior fiscal year, as well as program revenues and expenses based on the analyses provided by a mid-year review.

3. To amend significant changes in program revenues, expenses and ending fund balances based on actual amounts.

The General Fund financials in the Governmental Fund Balance Sheet (page 43) and Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds (page 45) include both the General Fund operating activities and the Governmental Capital Project Fund activities.

The General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget & Actual is included in Part D – Required Supplementary Information (page 109-110).

The Governmental Capital Projects Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual is included in Part E – Supplementary Information (Page 124).

The Combining Statements – Combining General Fund Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances of the General Fund is

included in Part E – Supplementary Information (page 122 & 123).

The Final General Fund Budget incorporated the following changes to the Original Budget. The Budget Balance carried forward from the prior fiscal year was higher by $0.8 million than was projected. Receipts had a net increase of approximately $0.7 million. The most significant increases were attributed to transfer taxes, police grants, municipal street aid and interest earnings. The most significant reductions of revenue were library revenues, Police extra duty fees, property taxes and interfund service receipts from the utilities.

Budgeted expenditures were revised to reflect an aggregate increase of $1.1 million. The increases were to appropriations to the Police and Employee Pension funds, public safety police, public inspections, city manager and an addition of budgeted moneys to acquire the New Street properties. The aforementioned increases were offset by decreases in grounds maintenance, library, information technology, public works administration, Retiree Benefits expense and a decrease in the budgeted appropriation to the Capital Asset Reserve. The net result of these changes was a $0.4 million increase in the revised budget balance over the original budget balance (on a non-GAAP basis).

Actual revenues and other financing sources received were above the final budgeted amounts in the General Fund by $0.7 million for the current fiscal year. The more significant positive variances were in permits and other licenses, police extra-duty revenues, transfer tax and court of chancery fees. These revenue increases were offset with lower revenues for police pension grants. Expenditures were approximately $0.2 million under budget as a result of several operating departments experiencing personnel savings through attrition as well as lower than budgeted transfer to the Police Pension Fund. The General Fund budget balance carry forward was $0.9 million higher than budgeted as a result of the above variances.

Capital Asset and Debt Administration

At the end of the current fiscal year, the City's governmental and proprietary funds had invested $60.9 million and $141.3 million, respectively, in a variety of capital assets and infrastructure, as reflected in the following schedule, which represents a net increase of $2.1 million for governmental activities and the proprietary funds increased by $0.6 million. The increase in Governmental Activities relates to the capitalization of the Garrison Oak Park street infrastructure. Additional detailed data for all capital assets of the City is presented in the Notes to the Basic Financial Statements in Note 4. The following schedule is presented in millions of dollars.

	Governmental Activities		Business-Type Activities		Total	
	2015	2016	2015	2016	2015	2016
Depreciable Assets, Net						
Buildings	$ 24.7	$ 24.1	$ -	$ -	$ 24.7	$ 24.1
Equipment	2.3	2.4	-	-	2.3	2.4
Vehicles	1.3	1.5	-	-	1.3	1.5
General Infrastructure	22.4	27.7	-	-	22.4	27.7
Utility, Plant, Buildings, and Infrastructure	-	-	128.6	136.0	128.6	136.0
Other	0.7	0.6	-	-	0.7	0.6
Non-depreciable Assets						
Land	3.9	4.0	1.6	1.6	5.5	5.6
Construction in Progress	3.5	0.6	10.5	3.7	14.0	4.3
	$ 58.8	$ 60.9	$ 140.7	$ 141.3	$ 199.5	$ 202.2

The Net Pension Liability for the Governmental Activities decreased by $6.5 million mostly due to a transfer of the liability of $5.4 million from the Governmental Activities to the Business-Type Activities as explained previously on page 30. The Net Pension Liability for the Business-Type Activities increased by $5.3 million as explained previously on page 30. Additional detailed data for all debt of the City is presented in the Notes to the Basic Financial Statements in Note 5.

The City Charter limits the amount of general obligation debt the City can issue in any one year to .25% of the taxable assessed value of real property within the City. The aggregate of amounts borrowed for which the full faith and credit of the City is pledged cannot exceed 5.0% of assessed value of real property within the City boundaries. The City has used 4.4% of its debt limit.

	Governmental Activities		Business-Type Activities		Total	
	2015	2016	2015	2016	2015	2016
Non-current liabilities						
Liability for Compensated Absences	$ 2.1	$ 2.0	$ 0.8	$ 0.8	$ 2.9	$ 2.8
Bonds (Net of Discount/Issuance Cost)	7.3	6.8	35.3	32.2	48.4	39.0
OPEB Obligation	14.5	15.6	0.4	0.4	14.8	16.0
Net Pension Liability	24.3	17.8	7.2	12.5	26.4	30.3
	$ 48.2	$ 42.2	$ 43.7	$ 45.9	$ 92.5	$ 88.1

Economic Factors and Next Year's Budgets and Rates

The City developed the fiscal year 2017 budget in accordance with the City's financial policies ensuring all budgets are balanced and reserve requirements were adhered to. The following changes over fiscal year 2016 were incorporated into the fiscal year 2017 budget.

- Property taxes and utility rates remained the same as the prior fiscal year.
- A power cost adjustment credit was implemented for the Electric Utility due to lower power supply cost.
- The City decreased the previous headcount by two full-time janitorial positions that were filled by contract services.
- Increases in wages based on collective bargaining agreements were included.
- A 2.5% wage increase was included for non-bargaining employees.
- Benefit rate changes were included for health insurance, pension, OPEB and worker's compensation for a total $0.2 million.
- No discretionary increases in operating expenses.
- Funded the capital investment plan with a commitment to providing dollars for necessary infrastructure and utility improvements.

The General Fund operating revenues are projected to increase by 2.2% or $0.9 million and expenditures increasing by 2.5% or $1.0 million. The net decrease was made up of an increase in transfer taxes $0.3 million, police extra duty receipts $0.3 million, inspections permits and fees $.2 million and the Municipal Street Aid Grant $0.1 million. The increased expenditures were largely attributed to the full effects of ten additional police officers that were hired during the prior fiscal year $0.9 million, Library personnel and contractual increases $0.1 million, retiree health care premiums $0.2 million, increased Street Division expenditures

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related to the MS4 permit $0.5 million, public works administration $0.1 million, appropriation to the Police Pension Fund $0.1 million and police extra duty $0.2 million. Other categories of expenditures that experienced reductions were transfers to the capital project fund $0.8 million, economic development $0.2 million, and sanitation $0.1 million.

The Water/Wastewater Fund operating revenues decreased 1.7% or $0.3 million and expenses decreased 5.4% or $0.9 million. The revenue decrease is largely attributed to lower than expected revenues derived from the startup of the Garrison Energy Center $0.4 million, a 305 Mgw combined cycle electric generating plant. The decrease in expenses are related to water treatment plant operating cost due to the lower run time for the Garrison Energy Center $0.2 million and lower capital fund appropriations of $1.3 million, offset by increased internal service allocations $0.2 million, debt service payments $0.1 million, and transfers to reserves $0.1 million. The City continues to maintain competitive water and wastewater rates within the State of Delaware.

The Electric Fund overall revenues decreased 4.9% or $4.1 million and expenses decreased by 1.9% or $1.5 million. In the previous year, the Electric Fund included a $3.0 million transfer from the rate stabilization reserve in order to maintain operating cash requirements. The current year does not include a transfer from the reserve. Customer sales decreased by $1.1 million attributed to a power cost adjustment credit with the lower power supply cost. The City continues to budget flat growth attributed to demand response programs being implemented by large customers and conservation measures on the part of other commercial and residential customers.

The electric power supply cost decreased $2.8 million but was offset by $3.1 million decrease in capacity revenue, netting an increase in power supply cost of $0.3 million. The 2010 Series Revenue Bonds were fully paid in the prior fiscal year, therefore resulting in lower debt service of $1.8 million. Transfers to the capital and rate stabilization reserves were included in the current budget for a total increase of $2.8 million. The appropriation to the capital project fund decreased $1.0 million. The OPEB appropriation decreased by $1.0 million due to a decrease in the Net OPEB Liability. Other decreases in division and internal service expenses were also a result of lower pension and OPEB cost $0.6 million. Capital projects are budgeted to be financed with a $2.5 million transfer from operating income, and $0.9 million of developer charges for new development projects.

The City continues to closely monitor the local economy and its impact on growth and revenues. Revenue enhancements, rate increases, and potential cost reductions will continue to be reviewed in order to maintain the City's financial policies.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Ms. Donna Mitchell, Controller/Treasurer at 302-736-7018 (TTY/TDD Operator 1-800-855-1155).

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Village of Westover Kids –

Children in Dover's Village of Westover development playing in the snow, January 2016

Credit Photo: Dover Post, Nicole Ali

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FINANCIAL SECTION

PART C

BASIC FINANCIAL STATEMENTS

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Firefly, June 2016 –

Firefly made its fifth appearance in Dover's The Woodlands, June 16-19. More than 90,000 people attended in 2015.

Credit Photo: Dover Post, Andre Lamar

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City of Dover
Statement of Net Position
June 30, 2016

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and Cash Equivalents	$ 1,919,563	$ 6,717,278	$ 8,636,841
Investments	9,064,140	27,664,181	36,728,321
Receivables, Net	905,092	5,884,307	6,789,399
Internal Balances	536,629	(536,629)	-
Due from Other Governments	80,318	-	80,318
Inventory, at Cost	114,156	5,131,745	5,245,901
Prepaid Items	73,484	352,688	426,172
Restricted Cash and Cash Equivalents	1,571,191	2,167,556	3,738,747
Restricted Investments	18,438	36,428,344	36,446,782
Net Pension Asset	524,958	-	524,958
Net OPEB Asset	-	3,155,497	3,155,497
Land and Construction in Progress	4,559,203	5,291,961	9,851,164
Capital Assets, Net of Depreciation	56,284,996	135,989,502	192,274,498
Total Assets	75,652,168	228,246,430	303,898,598
Deferred Outflows of Resources:			
Pension related deferred outflows	3,196,262	1,364,922	4,561,184
Liabilities:			
Accounts Payable and Accrued Liabilities	2,542,213	5,811,551	8,353,764
Unearned Revenue	83,097	395,523	478,620
Customer Deposits	-	2,116,470	2,116,470
Other	208,972	574,805	783,777
Non-Current Liabilities			
Due within One Year	1,731,154	1,802,342	3,533,496
Due in more than One Year	7,070,421	31,232,796	38,303,217
Due in more than One Year - OPEB	15,573,082	446,164	16,019,246
Due in more than One Year - Pension	17,777,293	12,495,177	30,272,470
Total Liabilities	44,986,232	54,874,828	99,861,060
Deferred Inflows of Resources:			
Pension related deferred inflows	1,082,420	186,786	1,269,206
Net Position:			
Net investment in capital assets	54,061,334	110,647,045	164,708,379
Restricted for:			
State Capital Grants	90,699	37,026,527	37,117,226
Public Safety Grants	612,470	-	612,470
Verizon Grant	171,925	-	171,925
Library Grant	39,019	-	39,019
Community Development Grants	17,338	-	17,338
Other State Grants	1,277	-	1,277
Unrestricted	(22,214,284)	26,876,166	4,661,882
Total Net Position	$ 32,779,778	$ 174,549,738	$ 207,329,516

The notes to financial statements are an integral part of this statement.

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City of Dover
Statement of Activities
For the Year Ended June 30, 2016

			Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	**Expenses**	**Indirect Expenses Allocation**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business Type Activities**	**Total**
Governmental Activities								
General Government	$ 5,741,412	$ (1,068,935)	$ 2,336,389	$ 50,000	$ -	$ (2,286,088)	$ -	$ (2,286,088)
Public Safety	20,159,412	-	4,920,783	1,371,840	-	(13,866,789)	-	(13,866,789)
Public Works	8,123,018	(741,461)	2,527,478	751,105	577,284	(3,525,690)	-	(3,525,690)
Library and Recreation	2,183,802	-	667,996	282,248	98,500	(1,135,058)	-	(1,135,058)
Community and Economic Development	739,123	(187,244)	-	304,174	-	(247,705)	-	(247,705)
Central Services	1,451,950	(968,524)	-	-	-	(483,426)	-	(483,426)
Financial Administration	3,349,835	(2,100,823)	-	-	-	(1,249,012)	-	(1,249,012)
Interest Charges	118,565	-	-	-	-	(118,565)	-	(118,565)
Total Governmental Activities	41,867,117	(5,066,987)	10,452,646	2,759,367	675,784	(22,912,333)	-	(22,912,333)
Business Type Activities								-
Water/Wastewater	10,499,280	1,426,019	14,976,213	-	44,955	-	3,095,869	3,095,869
Electric	57,154,683	3,640,968	80,695,910	-	-	-	19,900,259	19,900,259
Total Business Type Activities	67,653,963	5,066,987	95,672,123	-	44,955			
Total Primary Government	$ 109,521,080	$ -	$ 106,124,769	$ 2,759,367	$ 720,739	$ (22,912,333)	$ 22,996,128	$ 83,795
General Revenues								
Taxes								
Property Taxes						12,846,774	-	12,846,774
Transfer Taxes						2,191,915	-	2,191,915
Earnings on Investments						263,667	799,528	1,063,195
Total General Revenues						15,302,356	799,528	16,101,884
Transfers						16,295,503	(16,295,503)	-
Total General Revenues and Transfers						31,597,859	(15,495,975)	16,101,884
Changes in Net Position						8,685,526	7,500,153	16,185,679
Net Position Beginning						24,094,252	167,049,585	191,143,837
Net Position Ending						$ 32,779,778	$ 174,549,738	$ 207,329,516

The notes to financial statements are an integral part of this statement.

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City of Dover
Governmental Fund Balance Sheet
June 30, 2016

	General Fund	Total Nonmajor Funds	Total Governmental Funds
Assets:			
Cash and Cash Equivalents	$ 1,555,460	$ -	$ 1,555,460
Restricted Cash and Cash Equivalents	763,697	807,494	1,571,191
Investments	7,647,384	-	7,647,384
Restricted Investments	18,438	-	18,438
Receivables, net			
Accounts	813,294	1,377	814,671
Taxes	77,421	-	77,421
Due from Other Funds	614,906	600	615,506
Due from Other Governments	-	80,318	80,318
Prepaid Items	59,384	350	59,734
Inventory, at Cost	114,156	-	114,156
Total Assets	$ 11,664,140	$ 890,139	$ 12,554,279
Liabilities:			
Accounts Payable	$ 1,937,904	$ 53,656	$ 1,991,560
Unearned Revenue	80,969	2,128	83,097
Due to Other Funds	3,831	75,046	78,877
Other	208,972	-	208,972
Total Liabilities	2,231,676	130,830	2,362,506
Deferred Inflows of Resources:			
Unavailable revenue	273,240	-	273,240
Total Deferred Inflows of Resources	273,240	-	273,240
Fund Balances:			
Non-Spendable	195,134	350	195,484
Restricted	173,769	758,959	932,728
Committed	1,059,197	-	1,059,197
Assigned	2,735,602	-	2,735,602
Unassigned	4,995,522	-	4,995,522
Total Fund Balances	9,159,224	759,309	9,918,533
Total Liabilities, Deferred Inflows and Fund Balances	$ 11,664,140	$ 890,139	$ 12,554,279

The notes to financial statements are an integral part of this statement.

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City of Dover
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2016

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Amounts reported for governmental activities in the statement of net position (page 41) are different because:		
Total fund balances for governmental funds (Page 43)		$ 9,918,533
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		60,844,199
Other assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
Deferred inflows of resources	273,240	
Net Pension Asset - Police	524,958	798,198
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	$ 3,196,262	
Deferred Inflows - Pension	(1,082,420)	
Net Pension Liability	(17,777,293)	(15,663,451)
An internal service fund (page 47) is used by the City to charge the cost of the workers' compensation fund. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,256,956
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities--both current and long-term--are reported in the statement of net position.		
Compensated absences represent amounts accrued for sick leave for those employees who are vested and accrued vacation for all employees.		
The net OPEB obligation resulting from contributions less than the annual required contribution (general) is not a use of current financial resources, and therefore, is not reported in the governmental funds.		
Current-		
General Obligation Bonds	$ (573,276)	
Compensated Absences	(1,157,878)	
	(1,731,154)	
Long-Term-		
General Obligation Bonds	(6,209,589)	
Compensated Absences	(860,832)	
Net OPEB Obligation	(15,573,082)	
	(22,643,503)	(24,374,657)
Total net position of governmental activities (Page 41)		$ 32,779,778

The notes to financial statements are an integral part of this statement.

City of Dover
Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds
For the Year Ended June 30, 2016

	General Fund	Total Nonmajor Funds	Total Governmental Funds
Revenues			
Fines	$ 659,418	$ 468,793	$ 1,128,211
Library Revenue- General	67,078	-	67,078
Library Revenue County Reimbursement	352,599	-	352,599
Licenses and Permits	3,525,992	-	3,525,992
Sanitation Fees and Rebates	2,527,478	-	2,527,478
Recreation	-	65,145	65,145
Miscellaneous Services	1,874,534	-	1,874,534
Property Taxes	12,893,566	-	12,893,566
Transfer Taxes	-	2,191,915	2,191,915
Grants Received	650,538	2,798,700	3,449,238
Court of Chancery Fees	1,239,300	-	1,239,300
Investment Income	232,067	2,818	234,885
Total Revenues	24,022,570	5,527,371	29,549,941
Expenditures			
Current:			
General Government	1,873,837	2,550	1,876,387
Library Services	1,430,640	289,381	1,720,021
Public Safety and Law Enforcement	21,039,124	441,744	21,480,868
Public Works	1,602,389	544,528	2,146,917
Recreational Services	783,976	-	783,976
Streets and Sanitation Services	6,081,813	-	6,081,813
Engineering services	166,579	-	166,579
Financial Administration	919,086	-	919,086
Garage and Stores	465,843	-	465,843
Insurance	280,901	-	280,901
Retiree Health Care	1,567,700	-	1,567,700
Employee Pension	594,300	-	594,300
Community and Economic Development	122,813	429,066	551,879
Street Lights	804,246	-	804,246
Debt Service:			
Principal Retirement	553,824	-	553,824
Interest and Fiscal Charges	118,565	-	118,565
Total Expenditures	38,405,636	1,707,269	40,112,905
Excess (deficiency) of Revenues over Expenditures	(14,383,066)	3,820,102	(10,562,964)
Other financing Sources (Uses)			
Transfers in	14,339,821	-	14,339,821
Transfers out	-	(3,489,821)	(3,489,821)
Total other Financing Sources (Uses)	14,339,821	(3,489,821)	10,850,000
Net Change in Fund Balances	(43,245)	330,281	287,036
Fund Balances at Beginning of Year	9,202,469	429,028	9,631,497
Fund Balances at End of Year	$ 9,159,224	$ 759,309	$ 9,918,533

The notes to financial statements are an integral part of this statement.

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City of Dover
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities (page 42) are different because:		
Net change in fund balances--total governmental funds (Page 45)		$ 287,036
Governmental fund reports capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capitalization of net capital asset expenditures including CIP	$ 5,489,748	
Loss on assets disposed of during the year	(183,305)	
Current Year depreciation	(3,284,341)	2,022,102
Governmental funds report the repayment of principal of general long-term debt as an expenditure but the repayment reduces the liability in the statement of net position.		553,824
Changes in deferred revenue that are not available to pay for current period expenditures and therefore are not reported as revenues in the funds.		(388,570)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.		531,091
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		1,192,317
Transfer of Net Pension Liability for inter-departmentmental personnel that are allocated to the Proprietary funds.		5,445,503
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for the transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, assets are not recognized in governmental funds unless they represent current financial resources but are recognized in the statement of activities as they accrue. The following differences, therefore, occur between the statement of activities and the governmental funds.		
Decrease in compensated absences	$ 49,461	
Increase in net OPEB obligation - General Fund	(1,016,030)	(966,569)
An internal service fund is used by the City to charge the costs of workers' compensation insurance to individual funds. The change in net position of the internal service fund is transferred to the governmental funds and amounts attributable to internal charges are then allocated to functional expenditures. Net revenue is allocated back to respective functions and business type activities, as appropriate.		8,792
Change in net position of governmental activities (Page 42)		$ 8,685,526

The notes to financial statements are an integral part of this statement.

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City of Dover
Statement of Net Position - Proprietary Funds
June 30, 2016

	Business-type Activities			Governmental Activities
	Water/ Wastewater Fund	Electric Revenue Fund	Total Enterprise Funds	Internal Service Fund
Assets				
Current Assets:				
Cash and Cash Equivalents	$ 2,140,553	$ 4,576,725	$ 6,717,278	$ 364,103
Investments	8,458,072	19,206,109	27,664,181	1,416,756
Receivables, Net	841,144	5,043,163	5,884,307	13,000
Due from Other Funds-Charges	325	2,906	3,231	-
Inventory	195,491	4,936,254	5,131,745	-
Prepaid Items	-	352,688	352,688	13,750
Total Current Assets	11,635,585	34,117,845	45,753,430	1,807,609
Non-Current Assets:				
Restricted Assets				
Cash	499,187	1,668,369	2,167,556	-
Investments	4,592,229	31,836,115	36,428,344	-
Net OPEB Asset	-	3,155,497	3,155,497	-
Land and Construction in Progress	1,568,633	3,723,328	5,291,961	-
Capital Assets, Net of Depreciation	56,035,520	79,953,982	135,989,502	-
Total Non-Current Assets	62,695,569	120,337,291	183,032,860	-
Total Assets	74,331,154	154,455,136	228,786,290	1,807,609
Deferred Outflows of Resources:				
Pension Related Deferred Outflows	290,802	1,074,120	1,364,922	-
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,792,432	4,019,119	5,811,551	550,653
Due to Other Funds - Charges	169,339	370,521	539,860	-
Deferred Revenue	-	395,523	395,523	-
Accrued Interest Payable	115,453	459,352	574,805	-
Customer Deposits	-	2,116,470	2,116,470	-
Revenue Bonds Payable	777,703	695,000	1,472,703	-
Liability for Compensated Absences	97,911	231,728	329,639	-
Total Current Liabilities	2,952,838	8,287,713	11,240,551	550,653
Non-Current Liabilities:				
Net OPEB Obligation	446,164	-	446,164	-
Net Pension Liability	4,198,944	8,296,233	12,495,177	-
Revenue Bonds Payable	12,111,088	18,620,000	30,731,088	-
Liability for Compensated Absences	107,951	393,757	501,708	-
Total Non-Current Liabilities	16,864,147	27,309,990	44,174,137	-
Total Liabilities	19,816,985	35,597,703	55,414,688	550,653
Deferred Inflows of Resources:				
Pension Related Deferred Inflows	42,880	143,906	186,786	-
Net Position				
Net investment in capital assets	46,284,735	64,362,310	110,647,045	-
Restricted for Capital Construction	3,522,043	33,504,484	37,026,527	-
Unrestricted	4,955,313	21,920,853	26,876,166	1,256,956
Total Net Position	$ 54,762,091	$ 119,787,647	$ 174,549,738	$ 1,256,956

The notes to financial statements are an integral part of this statement.

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City of Dover
Statement of Revenues, Expenses and
Changes in Fund Net Position - Proprietary Funds
For the Year Ended June 30, 2016

	Business-type Activities			Governmental Activities
	Water/ Wastewater Fund	Electric Revenue Fund	Total Enterprise Funds	Internal Service Fund
Operating Revenues				
Charges for Services	$ 14,017,446	$ 79,154,638	$ 93,172,084	$ -
Miscellaneous Services/Income	942,288	1,535,071	2,477,359	688,553
Total Operating Revenues	14,959,734	80,689,709	95,649,443	688,553
Operating Expenses				
Water/Wastewater Services	7,782,664	-	7,782,664	-
General Administrative	1,695,735	4,912,749	6,608,484	561,086
Power Supply	-	42,643,023	42,643,023	-
Transmission/Distribution	-	3,309,236	3,309,236	-
Engineering	-	993,856	993,856	-
Metering	-	353,956	353,956	-
Systems Operations	-	579,622	579,622	-
Utility Tax	-	1,309,701	1,309,701	-
Depreciation	1,998,040	5,713,104	7,711,144	-
Contractual Services	-	-	-	4,000
Taxes	-	-	-	38,041
Retirees Health Care	143,277	57,700	200,977	-
Self Insurance-Workers' Compensation	-	-	-	105,416
Total Operating Expenses	11,619,716	59,872,947	71,492,663	708,543
Operating Income/Loss	3,340,018	20,816,762	24,156,780	(19,990)
Non-Operating Revenues (Expenses)				
Interest Earned:				
Operating Funds	100,350	(101,551)	(1,201)	-
Reserve Funds	60,369	500,140	560,509	23,653
Net Increase in Fair Value of Investments	47,889	192,331	240,220	5,129
Interest and Fiscal Charges	(305,583)	(922,704)	(1,228,287)	-
Gain on Sale of Assets	16,479	6,201	22,680	-
Total Non-Operating Revenue (expenses)	(80,496)	(325,583)	(406,079)	28,782
Income before Contributions and Transfers	3,259,522	20,491,179	23,750,701	8,792
Contractor Contributions - Infrastructure	44,955	-	44,955	-
Transfers Out	(3,033,320)	(13,262,183)	(16,295,503)	-
Total transfers	(3,033,320)	(13,262,183)	(16,295,503)	-
Change in Net Position	271,157	7,228,996	7,500,153	8,792
Total net position--Beginning	54,490,934	112,558,651	167,049,585	1,248,164
Total Net Position--Ending	$ 54,762,091	$ 119,787,647	$ 174,549,738	$ 1,256,956

The notes to financial statements are an integral part of this statement.

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City of Dover
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2016

	Business-type Activities			Governmental Activities
	Water Wastewater Fund	Electric Revenue Fund	Total Enterprise Funds	Internal Service Fund
Cash Flows from Operating Activities				
Receipts from Customers	$ 15,165,362	$ 81,542,835	$ 96,708,197	$ -
Payments to Suppliers (including Purchased Power)	(9,476,881)	(46,244,043)	(55,720,924)	(144,863)
Payments to Employees	(2,132,779)	(4,511,933)	(6,644,712)	-
Payments of Personnel Related Costs	(1,315,649)	(2,329,266)	(3,644,915)	679,064
Internal Activity--Payments from (to) Other Funds	35,131	-	35,131	-
Other Receipts (Payments) including Claims Paid	4,299,479	1,901,845	6,201,324	(290,065)
Net Cash Provided by (used for) Operating Activities	6,574,663	30,359,438	36,934,101	244,136
Cash Flows from Noncapital Financing Activities				
Transfers Out	(3,033,320)	(13,262,183)	(16,295,503)	-
Net Cash Used for Noncapital Financing Activities	(3,033,320)	(13,262,183)	(16,295,503)	-
Cash Flows from Capital and Related Financing Activities				
Acquisition and Construction of Capital Assets	(6,739,257)	(3,486,869)	(10,226,126)	-
Principal Paid on Revenue Bond Maturities	(761,996)	(2,365,000)	(3,126,996)	-
Interest Paid on Capital Debt	(363,911)	(922,704)	(1,286,615)	-
Net Cash Provided by (used for) Capital and Related Financing Activities	(7,865,164)	(6,774,573)	(14,639,737)	-
Cash Flows from Investing Activities				
Interest on Investments	100,350	(101,551)	(1,201)	-
Redemption of Investment Securities	1,858,729	3,766,419	5,625,148	(29,210)
Purchase of Investment Securities	(3,802,794)	(16,385,453)	(20,188,247)	28,782
Interest on Restricted Cash	60,369	500,140	560,509	-
Net Cash Provided by (used for) Investing Activities	(1,783,346)	(12,220,445)	(14,003,791)	(428)
Net Increase/(Decrease) in Cash and Cash Equivalents	(6,107,167)	(1,897,763)	(8,004,930)	243,708
Balances--Beginning of the Year	8,746,907	8,142,857	16,889,764	120,395
Balances--End of the Year	$ 2,639,740	$ 6,245,094	$ 8,884,834	$ 364,103
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Operating Income	$ 3,340,018	$ 20,816,762	$ 24,156,780	$ (19,990)
Adjustments to Reconcile Operating Income to Net Cash provided by (Used for) Operating Activities:				
Depreciation Expense	1,998,040	5,713,104	7,711,144	-
Changes in Assets and Liabilities				
(Increase)/Decrease in Receivables	205,857	767,509	973,366	-
(Increase)/Decrease in Due from Other Funds	(229)	(2,323)	(2,552)	-
(Increase)/Decrease in Inventory	(134,244)	(46,209)	(180,453)	-
(Increase)/Decrease in Prepaid Items	50	(352,588)	(352,538)	-
(Increase)/decrease in NPA for pension	(56,314)	-	(56,314)	264,126
(Increase)/decrease in deferred outflow of resources	-	(111,233)	(111,233)	-
Increase/(decrease) in accounts payable and accrued expenses	(3,159,863)	(107,373)	(3,267,236)	-
Increase/(decrease) in deferred revenue	-	39,287	39,287	-
Increase/(decrease) in due to other funds	35,131	37,261	72,392	
Increase/(Decrease) in Customer Deposits	-	48,653	48,653	-
Increase/(Decrease) in Liability for Compensated Absences	21,316	36,107	57,423	-
Increase/(Decrease) in NPO for OPEB	83,077	326,411	409,488	
Increase/(Decrease) in Net pension liability	4,198,944	3,164,250	7,363,194	-
Increase/(decrease) in deferred inflow of resources	42,880	29,820	72,700	-
Net Cash Provided by Operating Activities	$ 6,574,663	$ 30,359,438	$ 36,934,101	$ 244,136
Non-Cash Investing, Capital and Financing Activities:				
Change in Fair Value of Investments	$ 47,889	$ 192,331	$ 240,220	$ 5,129
Capital Contributions - Infrastructure	44,955	-	44,955	-

The notes to financial statements are an integral part of this statement.

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City of Dover
Statement of Net Position
Fiduciary Funds
June 30, 2016

	Pension Trust Funds	OPEB Trust Fund	Agency Funds
Assets			
Cash and Cash Equivalents	$ 2,304,849	$ 1,082,165	$ 576,629
Investments at Fair Value - Mutual Funds	45,618,373	22,962,247	-
Receivables	-	-	134
Prepaid Items	-	-	594
Total Assets	47,923,222	24,044,412	577,357
Liabilities			
Accounts Payable	-	1,250	43,874
Due to Agencies	-	-	533,483
Total Liabilities	-	1,250	$ 577,357
Net Position			
Net Position Held in Trust for Retirement Benefits	$ 47,923,222	$ 24,043,162	

The notes to financial statements are an integral part of this statement.

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City of Dover
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2016

	Pension Trust Funds	OPEB Trust Fund
Additions:		
Net Investment Income	$ 1,129,434	$ 492,791
City's Contribution-Payroll Based	2,246,709	1,882,144
City's Contribution-Lump Sum	1,519,200	1,685,600
Employee Contribution	202,340	-
State Grants	415,128	-
Other	1,650	-
Total Additions	5,514,461	4,060,535
Deductions:		
Benefit Payments	5,246,135	2,465,663
General Administration	20,871	-
Total Deductions	5,267,006	2,465,663
Change in Net Position	247,455	1,594,872
Net Position - Beginning	47,675,767	22,448,290
Net Position - Ending	$ 47,923,222	$ 24,043,162

The notes to financial statements are an integral part of this statement.

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The Jungle Book Kids –

"William Henry Middle School students have worked on the Night of Arts and the Disney "The Jungle Book Kids" since October [2015]."

Credit photo: Delaware State News, Lexi Coon

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Notes to Financial Statements
Year Ended June 30, 2016
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NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

1. FINANCIAL REPORTING ENTITY

A. The City

The City of Dover was incorporated in 1829 and is a municipal corporation governed by an elected mayor and a nine-member council. The accompanying financial statements present the financial position and operating results for fiscal year ended June 30, 2016.

B. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in Accounting Principles Generally Accepted in the United States of America (GAAP). The criterion used is that set forth by Statement of Governmental Accounting Standards (GASB) number 14 and as updated by GASB 61 which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board and either a). the ability to impose will by the primary government, or b). the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Based upon this criterion, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Included within the reporting entity:
The City provides many services as follows - police protection, street maintenance, sanitation, recreation, library, community development, public improvements, planning, safety inspections, electric generation and distribution, water and wastewater services, legislative services and general administration, including employee benefits. These functions are part of the City's daily operations and therefore are not legally separate component units.

Not included within the reporting entity:
The City has joined the State of Delaware Police Pension Plan for uniformed police officers employed by the City after September 1, 1982. The plan is completely managed by the State of Delaware and, therefore, is not included in the financial statements.

The Robbins Hose Volunteer Fire Company and the Capital School District are not included within the financial reporting entity because they do not meet the criteria for inclusion set forth by GAAP.

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. A summary of the more significant policies follows:

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A. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Individual funds are not displayed but the statements distinguish governmental activities, generally funded by taxes and other City revenue, from business-type activities (BTAs), generally funded in whole or in part with fees charged to external users. Eliminations have been made for the doubling-up effect of certain internal activities.

The government-wide statement of activities presents a comparison between direct program expenses and program revenues for each function of the City's governmental activities and for each of the City's identifiable business-type activities. Direct expenses are those that are specifically associated with a program, function or activity. Program revenues include a). charges paid by the recipients or beneficiaries of goods or services offered by the programs and b). grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The City allocates the costs of certain governmental services to the costs of business-type activities (indirect expense allocation). These costs include allocated amounts of city management, centralized budgetary formulation and oversight, accounting, financial reporting, payroll, fleet and building maintenance, procurement contracting and oversight, investing and cash management, personnel services, etc. The allocations are charged to the BTAs based on the use of these services. As a matter of policy, the costs of certain governmental functions are not allocated to the business-type activities such as tax assessor, planning and zoning, public safety, library and recreation and community services.

Fund Financial Statements: The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The fund financial statements provide information about the City's funds, including fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The City reports the following major governmental fund:

General Fund
The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The City reports the following major proprietary funds:

Water/Wastewater Fund
This fund accounts for transactions related to water and wastewater services, including the payment of fees to Kent County for the treatment of sewage. The City also holds lease agreements with cell phone companies for equipment placed on City water towers.

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Electric Revenue Fund
This fund incorporates all transactions related to the generation, transmission and distribution of electricity. The City has contracted with both The Energy Authority and North American Energy Services to manage the City's power supply and generation assets.

The City reports the following non-major funds:

Internal Service Fund
The City has created one internal service fund to account for the activities related to self-insured Workers' Compensation. Receipts are provided from contributions by the City's three major funds. Expenses are related to payment of claims, premiums, and administration costs. Actuarial analyses are completed every three years to insure sufficient reserves for claims for the Workers' Compensation Fund.

Special Revenue Funds
The City has nine Special Revenue Funds to account for proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Fiduciary Funds
Fiduciary funds consist of trust and agency funds and are used to report assets held by the City in a trustee or agency capacity for other purposes. These funds are, therefore, not available to support City programs.

The City is the trustee for the City's two pension plans, the Police Pension Fund and the Employee Pension Fund, as well as, the Other Post Employment Benefit Trust. The activity of these plans is accounted for in the Basic Financial Statements.

Agency funds are used to account for assets held by the City as an agent for individuals, private organizations or other governments. The City has two agency funds.

The City acts as the receiving and paying agent for the Downtown Dover Partnership and the Fourth of July Celebration Committee.

B. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Their revenues are recognized when they become measurable and available as net current assets.

Revenues that are susceptible to accrual include property taxes, grants and billable service charges. All other revenues are accounted for when they are received.

Property taxes are recognized in the fiscal period for which they are levied provided they are "available"- i.e., they are collected in the current period or are expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The City considers all

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revenues reported in the governmental funds to be available if the revenues are collected within sixty-days after year-end, except for trash collection, which has a thirty-day collection period and grant fund revenues which have a ninety-day collection period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is principal and interest on general long-term debt which is recognized when due. Also, claims and judgments and compensated absences are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The government-wide financial statements as well as all proprietary and fiduciary trust funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. Agency funds have no measurement focus.

A reconciliation of the governmental fund financial statements prepared on the modified accrual basis of accounting to the government-wide financial statements prepared on the accrual basis of accounting is also provided on pages 44 & 46. The types of transactions included in program revenues in the government-wide statement of activities include charges for services, operating grants and capital grants.

Operating income reported in the proprietary fund financial statements includes revenue and expenses related to the continuing operations of the fund. Principal operating revenue for proprietary funds is charges to customers for sales and services.

Principal operating expenses are the costs of providing goods and services, which include purchased power, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. New Pronouncements

GASB Statement No. 72, “Fair Value Measurement and Application”, was issued in February 2015 and is effective for periods beginning after June 15, 2015. This statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy and valuation techniques. The statement also clarifies the definition of “fair value”.

GASB Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”, was issued in June 2015 and is effective for periods beginning after June 15, 2016. The objective of this statement is to provide guidance for improving the usefulness of information about defined benefit OPEB plans that are administered through trusts that meet the specified criteria; this Statement requires two financial statements – a statement of fiduciary net position and a statement of changes in fiduciary net positon. This statement also replaces statements No. 43 as amended and statement No. 57.

GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions” was issued in June 2015 and is effective for periods beginning after June 15, 2017. This statement’s objectives are to improve information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. It also replaces statements No. 45 and No. 57 and establishes new accounting and financial

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reporting requirements for OPEB plans.

GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", was issued in June 2015 and is effective for periods beginning after June 15, 2015. The objective of this statement is to identify in the context of the current governmental financial reporting environment – the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles.

GASB Statement No. 77, "Tax Abatement Disclosures" was issued in August 2015 and is effective for periods beginning after December 15, 2015. The objective of this statement is to assist the users of financial statements in determining how tax abatements affect the financial position and results of operations, including its ability to raise resources in the future.

GASB Statement No. 78, "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans" was issued in December 2015 and is effective for reporting periods beginning after December 15, 2015. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, Accounting and Financial Reporting or Pensions. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

GASB Statement No. 79, "Certain External Investment Pools and Pool Participants" was issued in December 2015 and is effective for periods beginning after June 15, 2015, except for the provisions in paragraphs 18, 19, 23 – 26, and 40, which are effective for reporting periods beginning after December 15, 2015. This issue specifically establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost. At this current time, the City has no external investment pools.

GASB Statement No. 80, "Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14" was issued January 2016 and is effective for reporting periods beginning after June 15, 2016. The objective of this statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. At this current time, the City has no component units.

GASB Statement No. 81, "Irrevocable Split-Interest Agreements" was issued March 2016 and is effective for periods beginning after December 15, 2016. The objective of this statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. At this current time, the City has not entered into an irrevocable split-interest agreement.

GASB Statement No. 82, "Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73" was issued March 2016 and is effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. The objective of this statement is to address certain issues that have been raised with respect to Statements Numbers 67, 68 & 73. Specifically, this statement addresses issues regarding 1). payroll related RSI information 2). treatment of deviations from the guidance in an Actuarial Standard of Practice for reporting purposes and 3). the classifications of payments made by employers to satisfy employee contribution requirements.

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D. Capital Assets and Long-Term Liabilities

Capital assets used in Governmental Fund type operations (general capital assets) are accounted for in the government-wide financial statements rather than in the funds. Public domain ("infrastructure") general capital assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are capitalized in the government-wide financial statements along with other general capital assets. The capitalization threshold for the City's assets is $5,000. Personal computers and related hardware valued under $5,000 are manually controlled by the Information Technology Department. All capital assets are valued at historical cost and donated assets are shown at a fair market value as of the date of donation. Depreciation has been provided on general capital assets and is shown in Note 4. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Buildings	20	-	50	years
Infrastructure	20	-	50	years
Vehicles	5	-	7	years
Equipment, Furniture & Fixtures	5	-	15	years

Long-term liabilities expected to be financed from governmental funds and the long-term estimated liabilities for compensated absences are accounted for in the government-wide financial statements, but not in the Governmental Funds.

Depreciation of all exhaustible capital assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is shown in Note 4 of this section. Depreciation in the proprietary funds has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are presented below:

Buildings, Mains & Plant	25	-	90	years
Improvements	15	-	20	years
Equipment	5	-	15	years
Vehicles	5	-	7	years

E. Budget Procedures

Legally adopted budgets are prepared for the General Fund, Water/Wastewater Fund, Electric Revenue Fund, the Internal Service Fund and the following non-major special revenue funds: Municipal Street Aid Fund, Community Development Block Grant Fund (Federal), State Department of Transportation Grants Fund (Community Transportation), Police Grant Funds, Substance Abuse Prevention Program Fund and Library Grants Fund.

The General Governmental Capital Projects Fund provides for separate budgets to cover the planning and control of capital items for the governmental programs. The financial transactions of this fund are included in the financial statements of the General Fund. The Electric Improvement and Extension Fund and the Water/Wastewater Improvement and Extension Fund are sections of each utility enterprise. These sections are required by bond resolutions.

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Separate budgets for these funds cover the planning and control of only the capital items of the utilities. The financial transactions of these funds are included in the financial statements of the Electric Revenue Fund and the Water/Wastewater Fund.

The City prepares the budget for the General Fund revenues on a modified accrual basis. The expenditures are accounted for when the purchase orders are issued. The budget and actual schedule in the legal budget format (non-GAAP), adopted by the City for the General Fund, the City's major governmental fund, is presented in the required supplementary information section of this report.

Budgets for the Electric Revenue Fund, Water/Wastewater Fund and Internal Service Fund are prepared on an accrual basis. Budgets are prepared under the assumption that the principal redemption of long-term debt must be assumed by Enterprise Fund activity in conformity with the bond ordinance.

The Combining General Fund Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances of the General Fund as well as the budget and actual schedules of the other funds are also presented in the supplementary information section of this report because they are "not required."

According to the City's procedures, the preceding year's ending net budgetary balances are considered as resources for the following year. The beginning balances become operating items of revenues in the budgets. Estimated ending budgetary balances provide the balancing amount for each budget. In accordance with the City's financial policies, adopted by City Council, the major operating funds of the City are required to maintain an 8% minimum ending budget balance expressed as a percentage of operating revenues excluding the beginning budget balance.

F. Major Transfers

The Electric Revenue Fund and Water/Wastewater Fund annually transfer a budgeted portion of their revenues to the General Fund. Transfers are also made from the Realty Transfer Tax Fund, Municipal Street Aid Fund, Electronic Red Light Safety Program (ERLSP) Fund and Police Grant Fund to the General Fund. The purpose of these transfers is to provide routine subsidies to the General Fund for operating functions, capital project expenditures and debt service requirements.

Several Special Revenue Funds represent pass-throughs of State collected revenues on behalf of the City or other State revenues provided for in the State of Delaware code. These receipts are thereafter transferred to the General Fund in support of public safety, City maintenance of State roads and other public services

Several transfers between the General Fund and the non-major governmental funds are netted in the government-wide financial statements.

G. Inventories and Prepaid Items

Both inventories and prepaid items are accounted for using the consumption method. Inventories are treated as operational expenditures at the time of use rather than at the time of purchase for both the governmental and proprietary funds. Prepaid expenses are reflective of

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insurance policies and commitments due on July 1 for the following fiscal year.

The warehouse inventories, consisting mostly of parts and supplies, are maintained on a perpetual inventory basis. Inventories of all funds are valued at cost and net of reserves, utilizing a weighted moving average method of valuation. The City maintains inventory reserves to charge off any damaged or obsolete items.

The Electric Revenue Fund maintains fuel inventory for the generating assets on a perpetual basis and utilizes the weighted moving average method of valuation.

H. Cash and Investments

The City's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments consist of United States Government and its agencies notes and bonds, corporate bonds and common stocks and open-end mutual funds. The fair value of investments is determined by current market value.

I. Accounts Receivable

Allowances for uncollectible accounts are maintained and uncollectible accounts are charged off against these allowances. The authority to write off accounts is vested with the City Council. Current balances of allowances are as follows:

General Fund	$271,787
Water/Wastewater Fund	106,519
Electric Revenue Fund	960,623

J. Restricted Assets

Certain assets are restricted because their use is limited by bond covenants, endowments, or other similar third party restrictions.

Restricted assets as of June 30, 2016 total $40,185,529 including cash and cash equivalents of $3,738,747 and $36,446,782 in investments. Of this amount, $1,589,629 is attributed to governmental activities and $38,595,900 is attributable to business-type activities.

K. Unbilled Service Receivables

The City follows a policy of billing for services in accordance with billing cycle procedures. All known services rendered are billed and incorporated in the books at the end of the fiscal year. Billing information which is unreported by June 30, 2016, by the operating departments is billed and accounted for in the month the information is received.

L. Bond Accounts/Issuance Costs

The City recognizes bond discounts and issuance cost in governmental funds, as well as the proprietary funds, as a current period expense in accordance with GASB 65. All unamortized bond discounts and issuance costs held by the General fund and the Proprietary funds have

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been expensed.

M. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pensions are explained in Note 18.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, demolitions, general billings, grass cutting, police extra-duty, and State grants.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value. Deferred inflows of resources related to pensions are explained in Note 18.

N. Fund Balances and Net Position

Governmental fund balances are reported based on a hierarchy of constraints on the nature or specific purpose to which the funds can be spent. The classifications of fund balance are as follows:

- The Non-spendable fund balance classification includes amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- The Restricted fund balance classification includes amounts that can be spent only for specific purposes because of the City Charter, the City Code, state or federal laws, or externally imposed conditions by grantors or creditors.
- The Committed fund balance classification includes amounts that can be used only for specific purposes determined by the formal action by City Council through a motion or an adopted City ordinance which is approved by City Council's majority vote the highest level of decision-making authority.
- The Assigned fund balance classification includes amounts authorized and established by City Council. The City's Financial Policies as adopted by City Council includes the purpose and description of all classes of fund balance. Modifications require City Council approval.
- The Unassigned fund balance classification includes amounts that have not met the criteria of the aforementioned fund balance classifications. The unassigned fund balance is

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available for expenditures as they are incurred. The General fund is the only fund that reports a positive unassigned fund balance amount.

The city considers restricted, committed, or assigned amounts to have been spent when a related expenditure is incurred.

Proprietary funds report net position in three categories:

1) Net investment in capital assets;
2) Restricted
3) Unrestricted

Fund balances and net position are further explained in Note 7.

O. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. DEPOSITS AND INVESTMENTS

A. Cash in Bank and Cash Equivalents

Custodial credit risk – deposits. The bank collateralizes the City of Dover's deposits over and above those covered by the $250,000 FDIC Insurance limit with specific securities, which are 'marked to market' daily against the aggregate balances. The market value of the collateral is at a minimum of or equal to 102% of the amount of applicable deposits. Collateral consists solely of either full faith and credit obligations of the United States Government or fixed rate obligations of agencies or instruments of the United States Government.

On June 30, 2016, the carrying amount of unrestricted cash totaled $8,636,841 and the bank cash balances totaled $9,509,306. The carrying amount of restricted cash totaled $3,738,747 and the bank cash balances on restricted accounts totaled $5,682,944. The restricted deposits are held by the City for bond related transactions, special purpose operating and capital grants. Fiduciary fund deposits of $3,963,643 are excluded.

B. Investments

The City Council has adopted an investment policy which is reviewed every two years and updated as needed for best practices. The Pension Boards have their own distinct investment policy over the Pension Trust funds since the objectives differ from those of the City. The City investments are segregated from the Pension Trust investments for clarity. As of June 30, 2016, the City had the following investments:

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i. Investments Held by Third Party Custodian

Investment Type	Fair Value	(Years)
Government-Wide:		
Fixed income securities:		
U.S. Government Treasuries	$ 22,963,448	2.21
U. S. Government Agencies	10,531,800	2.36
Municipal Obligations	5,522,868	2.56
Corporate Bonds	20,918,359	2.85
Certificate of Deposit	10,456,322	1.33
Fair Value of fixed income securities	70,392,797	
Portfolio weighted average maturity		2.34
Other investments:		
Money Market Mutual Funds & Certificate of Deposit	2,759,148	
Equity Stock and Other	23,158	
Total Other Investments	2,782,306	
Total Government-Wide Investments	$ 73,175,103	

Interest rate risk: As a means of limiting its exposure to fair value losses arising from rising interest rates the City's investment policy limits U.S. Government securities to a maximum maturity of 10 years from the date of purchase. For most other securities, the maximum maturity is five years from the date of purchase. Short-term cash flow balances are invested up to one year. The portfolio's weighted average maturity is 2.34 years.

Credit risk: The City's investment policy is to apply the prudent-person rule. Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital and, in general, avoid speculative investments. As of June 30, 2016, the City's fixed income and short-term investments had the following risk characteristics as compared to the Standard's & Poor's:

Authorized Investments	Policy Minimum Rating Category	Portfolio Ratings	Percent Allocation
U.S. Government	N/A	AA+	32.61%
U.S. Government Agency	N/A	AA+	12.50%
Certificates of Deposit and	Short-Term A-1	Short-Term A-1 to A-1+	14.90%
Time Deposits	Long-Term AA	Long-Term AA-	
Corporate Debt	Issued by a US Corporation		
Commercial Paper	A-1	N/A	
Corporate Notes/Bonds	A	A to AAA	32.19%
Repurchase Agreements	Short-Term A-1 Long-Term AA	N/A	
Registered Investment Companies (money market funds)	AAAm	AAAm	
Municipal Obligations	A	A+ to AA	8.60%

Concentration of credit risk: As of June 30, 2016 Fannie Mae represented 10% of the portfolio. No other issuer exceeded 5% of the portfolio.

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ii. Investments Held by Trustee for Post-Employment Benefits & Pensions

Investment Type	Fair Value	(Years)
Other Postemployment Benefits (OPEB) & Pension Funds (Trustee held):		
Corporate Bonds - OPEB Trust	$ 7,359,706	0.98
Short-term corporate bond open-end mutual funds	1,392,692	0.26
Intermediate-term corporate bond open-end mutual funds	9,992,489	1.27
Long-term corporate bond open-end mutual funds	2,469,821	1.32
Fair value of fixed income investments	21,214,708	
Portfolio weighted average maturity		0.96
Other investments:		
Domestic equity open-end mutual funds	33,180,677	
International equity open-end mutual funds	14,185,236	
Fair value of other investments	47,365,913	
Total fair value OPEB and pension funds	$ 68,580,620	

The Pension Trust and OPEB Trust have their investments exclusively in open-end mutual funds, with limits on its investments as follows:

Category Allocation	Target Percentage		
	Employee's Plan	Police Plan	OPEB Trust
Cash & Short Term Bonds	7.00%	8.00%	8.00%
Non-traditional Bonds	5.00%	5.00%	5.00%
Inflation Protected Bonds	5.00%	5.00%	4.00%
Intermediate Term Bonds	5.00%	4.50%	5.00%
Long Term Bonds	5.00%	5.00%	5.00%
High Yield Bond	6.00%	5.50%	6.00%
Large Cap Value	11.00%	11.00%	12.00%
Large Cap Growth	14.00%	14.00%	13.00%
Mid Cap	6.00%	6.00%	7.00%
Small Cap	7.00%	7.00%	9.00%
Real Estate Investment	8.00%	8.00%	7.00%
Foreign Equity	12.00%	12.00%	10.00%
Emerging Markets	9.00%	9.00%	9.00%
	100.00%	100.00%	100.00%

Custodial credit risk-investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To avoid custodial credit risk, it is the City's policy to have its investments held at a third party custodian in the City's name.

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4. CAPITAL ASSETS

A summary of the Capital asset activity for the year ended June 30, 2016 is presented on the following page:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 3,903,883	$ 167,580	$ 50,934	$ 4,020,529
Construction in progress	3,464,697	2,661,908	5,587,931	538,674
Total capital assets, not being depreciated	7,368,580	2,829,488	5,638,865	4,559,203
Capital assets, being depreciated:				
Buildings	29,196,537	1,134	1,134	29,196,537
Furniture and fixtures	826,322	-	-	826,322
Equipment	7,976,344	480,706	262,947	8,194,103
Vehicles	5,214,301	677,365	337,323	5,554,343
Lights	641,630	-	-	641,630
Improvements other than buildings	45,783,237	7,088,986	1,420	52,870,803
Total capital assets, being depreciated	89,638,371	8,248,191	602,824	97,283,738
Less accumulated depreciation for:				
Buildings	(4,451,471)	(624,955)	-	(5,076,426)
Furniture and fixtures	(350,243)	(67,436)	-	(417,679)
Equipment	(5,620,004)	(377,825)	206,297	(5,791,532)
Vehicles	(3,898,476)	(420,838)	264,156	(4,055,158)
Lights	(486,348)	(11,036)	-	(497,384)
Improvements other than buildings	(23,378,312)	(1,782,251)	-	(25,160,563)
Total accumulated depreciation	(38,184,854)	(3,284,341)	470,453	(40,998,742)
Total capital assets, being depreciated, net	51,453,517	4,963,850	132,371	56,284,996
Governmental activities capital assets, net	$ 58,822,097	$ 7,793,338	$ 5,771,236	$ 60,844,199

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	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Electric Revenue Fund				
Capital assets, not being depreciated				
Land	$ 1,458,066	$ -	$ -	$ 1,458,066
Construction in progress	2,364,099	2,548,017	2,646,854	2,265,262
Total capital assets, not being depreciated	3,822,165	2,548,017	2,646,854	3,723,328
Capital assets, being depreciated				
Buildings	17,675,949	205,465	-	17,881,414
Production	66,561,061	2,244,491	2,553,102	66,252,450
Transmission	35,899,287	1,179,220	393,966	36,684,541
Distribution	63,392,975	1,822,404	146,433	65,068,946
Administration	1,743,754	40,233	-	1,783,987
Vehicles	607,949	86,977	45,487	649,439
Total capital assets, being depreciated	185,880,975	5,578,790	3,138,988	188,320,777
Less accumulated depreciation for:				
Buildings	(12,576,076)	(454,164)	-	(13,030,240)
Production	(45,423,777)	(2,211,544)	698,666	(46,936,655)
Transmission	(14,045,341)	(1,228,197)	178,269	(15,095,269)
Distribution	(29,742,291)	(1,675,389)	283,663	(31,134,017)
Administration	(1,536,190)	(111,594)	-	(1,647,784)
Vehicles	(482,121)	(32,216)	(8,493)	(522,830)
Total accumulated depreciation	(103,805,796)	(5,713,104)	1,152,105	(108,366,795)
Total capital assets, being depreciated, net	82,075,179	(134,314)	1,986,883	79,953,982
Total electric revenue fund capital assets, net	85,897,344	2,413,703	4,633,737	83,677,310
Water/Wastewater Fund				
Capital assets, not being depreciated				
Land	163,240	-	-	163,240
Construction in progress	8,154,626	4,051,748	10,800,981	1,405,393
Total capital assets, not being depreciated	8,317,866	4,051,748	10,800,981	1,568,633
Capital assets, being depreciated				
Plant, wells, pumping stations, and storage	17,407,772	5,523,533	207,106	22,724,199
Distribution mains, hydrants, and accessories	21,182,839	1,417,096	-	22,599,935
Sewage plant mains, and pumping stations	34,628,735	4,137,350	-	38,766,085
Vehicles and equipment	5,355,410	653,841	567,410	5,441,841
Total capital assets, being depreciated	78,574,756	11,731,820	774,516	89,532,060
Less accumulated depreciation for:				
Plant, wells, pumping stations, and storage	(7,731,966)	(423,653)	107,885	(8,047,734)
Distribution mains, hydrant, and accessories	(6,968,793)	(411,813)	-	(7,380,606)
Sewage plant mains, and pumping stations	(13,345,967)	(864,413)	-	(14,210,380)
Vehicles and equipment	(4,009,735)	(298,161)	450,076	(3,857,820)
Total accumulated depreciation	(32,056,461)	(1,998,040)	557,961	(33,496,540)
Total capital assets, being depreciated, net	46,518,295	9,733,780	216,555	56,035,520
Total water/wastewater fund capital assets, net	54,836,161	13,785,528	11,017,536	57,604,153
Business-type activities capital assets, net	$ 140,733,505	$ 16,199,231	$ 15,651,273	$ 141,281,463

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Depreciation expense was charged to functions/ programs of the primary government as follows:

Governmental activities:	
General government	$ 952
Central services	89,963
Public safety	449,023
Public works	2,044,507
Library and recreation	658,451
Financial administration	41,445
Total depreciation expense - governmental activities	$ 3,284,341

In accordance with accounting principles generally accepted in the United States of America, $59,728 worth of bond interest paid during the current fiscal year for the construction of projects for enterprise funds was capitalized. This amount is reduced by $1,400 of bond interest earned during the construction of the projects.

During the fiscal year there were impaired assets across the following departments/functions:

- Water and Wastewater Fund assets related to well #7A totaling $59,905.
- Electric Fund for the General Foods/Scott Paper Substation $32,355.

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5. LONG -TERM OBLIGATIONS

A. Summary of Bonded Indebtedness by Issue

	Original	Remaining	Interest	Maturity	Arbitrage	Purpose
Governmental Activities						
2012 General Obligation Bonds	$ 3,500,000	$ 3,076,115	2.60%	6/25/13 - 5/25/19	No	Construction of New Library, Street Paving Program
2014 General Obligation Bonds Series A	$ 3,660,000	$ 3,461,750	Variable = (65% of Daily LIBOR rate) plus .666%	11/14/14 - 5/14/22	No	Street and storm water infrastructure at the Garrison Oak Technology Park, police and fire radios, and firefighter's breathing apparatus
2014 General Obligation Bonds Series B	$ 475,000	$ 245,000	0.90%	7/1/15 - 7/1/16	No	Refunding 2003 bond issue
Business Type Activities						
Water/Wastewater Bonds						
2000 State of Delaware - Revolving Loan Fund - Municipal Revenue	$ 750,000	$ 195,545	3.60%	10/1/00 - 4/1/20	No	Wastewater Pump Station # 7 - Leipsic
2009 State of Delaware - Revolving Loan Fund - Municipal Revenue	$ 5,581,059	$ 4,605,724	2.00%	12/1/12 - 12/1/31	No	Pump station replacements/upgrades and sanitary sewer main relining
2010 State of Delaware - Revolving Loan Fund - Municipal Revenue	$ 2,404,017	$ 1,936,700	2.47%	4/1/12 - 10/1/30	No	Water quality improvements and main replacements
2011 State of Delaware - Revolving Loan Fund - Municipal Revenue	$ 765,060	$ 685,822	2.00%	6/1/12 - 12/1/31	No	Pump station replacements/upgrades and sanitary sewer main relining
2013 Revenue Bonds	$ 6,125,000	$ 5,465,000	3.58%	7/1/14 - 7/1/33	Yes	Water and Wastewater capital project financing, refund 2003 Series WWW bonds
(Coverage ratio on Water/Wastewater Bonds requires net revenues to be at least 1.2 times the maximum annual debt service)						
Electric Revenue Bonds						
2008 Revenue Bonds	$ 22,200,000	$ 19,315,000	4.81%	7/1/09 - 7/1/33	Yes	Expansion and upgrades of electric system
(Coverage ratio on Electric Bonds requires net revenues to be at least 1.25 times the maximum annual debt service)						

B. Status as of June 30, 2016 – General Obligation Bonds

Long-term indebtedness of the City of Dover consists of the following general purpose General Obligation Bonds:

General	General
2012 Series	$ 3,076,115
2014 Series A	3,461,750
2014 Series B	245,000
	$ 6,782,865

The total General Obligation Bonds outstanding amount includes $573,276 payable within one year.

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C. Change in Long-Term Debt

The following tables summarize the debt transactions for the year ended June 30, 2016:

i.General Long-Term Debt

Item	Balance 7/01/15	Additions	Reductions	Balance 6/30/16	Payable within one Year
Compensated Absences	$ 2,068,171	$ 1,311,922	$ 1,361,383	$ 2,018,710	$ 1,157,878
General Obligation Bonds	7,336,689	-	553,824	6,782,865	573,276
OPEB Obligation	14,557,052	1,016,030	-	15,573,082	-
Net Pension Liability	24,271,046	-	6,493,753	17,777,293	-
Sub-total of General Long-Term Debt	$ 48,232,958	$ 2,327,952	$ 8,408,960	$ 42,151,950	$ 1,731,154

ii.Enterprise Funds Debt – Water/Wastewater Fund

Item	Balance 7/01/15	Additions	Reductions	Balance 6/30/16	Payable within one Year
Compensated Absences	$ 184,546	$ 121,166	$ 99,850	$ 205,862	$ 97,911
Revenue Bonds-Water and Wastewater	5,790,000	-	325,000	5,465,000	330,000
State of Delaware Municipal Revenue Bond - Wastewater	5,815,476	-	328,385	5,487,091	336,239
State of Delaware Municipal Revenue Bond - Water	2,045,311	-	108,611	1,936,700	111,464
OPEB Obligation	363,087	83,077	-	446,164	-
Net Pension Liability	2,065,204	2,183,320	49,580	4,198,944	-
Sub-total of Water/ Wastewater Fund	16,263,624	2,387,563	911,426	17,739,761	875,614

iii.Enterprise Funds Debt – Electric Revenue Fund

Item	Balance 7/01/15	Additions	Reductions	Balance 6/30/16	Payable within one Year
Compensated Absences	$ 589,378	$ 297,795	$ 261,688	$ 625,485	$ 231,728
Revenue Bonds	21,680,000	-	2,365,000	19,315,000	695,000
Net Pension Liability	5,131,983	3,262,183	97,933	8,296,233	-
Sub-total of Electric Revenue Fund	27,401,361	3,559,978	2,724,621	28,236,718	926,728
Sub-total of Enterprise Fund Debt	43,664,985	5,947,541	3,636,047	45,976,479	1,802,342
Grand Totals of Long-Term Debt	$ 91,897,943	$ 8,275,493	$ 12,045,007	$ 88,128,429	$ 3,533,496

The City does not receive reimbursement for debt service from any other governmental units. The City does not have any special assessment debt or defeased bonds as of June 30, 2016.

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D. Debt Service Requirements

The following are the debt service requirements to maturity on the City's general obligation bonds and revenue bonds.

i. Governmental Activities:

Fiscal	2012 General Obligation Bonds		2014 General Obligation Bonds Series A		2014 General Obligation Bonds Series B		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Total
2017	$ 145,276	$ 79,335	$ 183,000	$ 26,951	$ 245,000	$ 1,115	$ 680,677
2018	149,152	75,459	183,000	25,491	-	-	433,102
2019	2,781,687	65,567	183,000	24,031	-	-	3,054,285
2020	-	-	183,000	22,632	-	-	205,632
2021	-	-	183,000	21,111	-	-	204,111
2022	-	-	2,546,750	18,038	-	-	2,564,788
Total	$ 3,076,115	$ 220,361	$ 3,461,750	$ 138,254	$ 245,000	$ 1,115	$ 7,142,595

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ii. Business-type Activities

A. Water/Wastewater Fund

Fiscal Year	2000 Municipal Revenue Bonds (Wastewater)		2009 Municipal Revenue Bonds (Wastewater)		2010 Municipal Revenue Bonds (Water)		2011 Municipal Revenue Bonds (Wastewater)		2013 Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	$ 46,302	$ 6,627	$ 256,208	$ 90,840	$ 111,464	$ 49,825	$ 33,729	$ 24,395	$ 330,000	$ 177,694
2018	47,984	4,945	261,358	85,690	114,392	46,897	34,955	23,170	340,000	167,643
2019	49,727	3,202	266,611	80,437	117,397	43,892	36,225	21,900	355,000	157,219
2020	51,532	1,396	271,970	75,078	120,481	40,808	37,541	20,584	360,000	146,493
2021	-	-	277,437	69,611	123,646	37,643	38,905	19,219	375,000	135,469
2022	-	-	283,013	64,035	126,895	34,395	40,318	17,806	385,000	124,069
2023	-	-	288,702	58,346	130,228	31,061	41,783	16,341	395,000	112,369
2024	-	-	294,505	52,543	133,649	27,640	43,302	14,823	410,000	100,294
2025	-	-	300,424	46,624	137,160	24,129	44,875	13,250	215,000	90,919
2026	-	-	306,463	40,585	140,764	20,526	46,505	11,619	220,000	84,256
2027	-	-	312,623	34,425	144,461	16,828	48,195	9,930	225,000	77,106
2028	-	-	318,906	28,142	148,257	13,033	49,946	8,178	235,000	69,281
2029	-	-	325,316	21,732	152,151	9,138	51,761	6,364	245,000	60,269
2030	-	-	331,855	15,193	156,148	5,141	53,642	4,483	255,000	50,269
2031	-	-	338,526	8,522	79,607	1,039	55,592	2,534	265,000	39,869
2032	-	-	171,807	1,718	-	-	28,548	514	275,000	29,069
2033	-	-	-	-	-	-	-	-	285,000	17,869
2034	-	-	-	-	-	-	-	-	295,000	6,084
Total	$ 195,545	$ 16,170	$ 4,605,724	$ 773,521	$ 1,936,700	$ 401,995	$ 685,822	$ 215,110	$ 5,465,000	$ 1,646,241

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B. Electric Revenue Fund

Fiscal	2008 Revenue Bonds		Business-type
Year	Principal	Interest	Activities
2017	$ 695,000	$ 901,329	$ 2,725,430
2018	730,000	865,704	2,724,756
2019	765,000	831,580	2,730,209
2020	800,000	798,706	2,726,609
2021	840,000	763,856	2,682,807
2022	880,000	726,756	2,684,309
2023	925,000	686,694	2,687,547
2024	970,000	644,056	2,692,836
2025	1,015,000	599,394	2,488,800
2026	1,065,000	551,928	2,489,672
2027	1,120,000	501,400	2,491,995
2028	1,175,000	446,125	2,493,896
2029	1,230,000	386,000	2,489,760
2030	1,290,000	323,000	2,486,761
2031	1,355,000	256,875	2,404,595
2032	1,420,000	187,500	2,116,188
2033	1,485,000	114,875	1,904,777
2034	1,555,000	38,875	1,896,993
Total	$ 19,315,000	$ 9,624,653	$ 44,917,940

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6. RESTRICTED NET POSITION

In the government-wide financial statements the restricted net position of the governmental activities and business type activities are as follows:

Governmental Activities		
Grants-capital projects	This represents the State DOT grant reported in the non-major special revenue funds.	$ 90,699
Grants-public safety	These represent the Police grants, ERLSP grant and Substance Abuse Prevention grant in the special revenue type funds.	612,470
Other Purposes	These represent all other funds reported in the special revenue type, except the grants reserved for capital construction and public safety. Also included is the interest from an endowment from Mary Elizabeth Paton and the verizon reserve.	229,559
Total Restricted Net Position		$ 932,728
Business Type Activities		
Net restricted position for construction purposes - expendable		
Water/Wastewater	Restrictions on investments imposed by bond covenants	$ 3,522,043
Electric	Restrictions on investments imposed by bond covenants	33,504,484
Total Restricted Net Position		$ 37,026,527

7. FUND BALANCES & NET POSITION

In the governmental fund financial statements, fund balances are reported based on a hierarchy of constraints on the specific purposes for which the funds can be spent. Non-spendable fund balances represent items that are not in spendable form and not expected to be converted to cash. This criterion also applies to the corpus of permanent funds, which would include the Mary Paton library endowment.

Restricted fund balances represent amounts that have externally imposed restrictions by creditors, grantors, enabling legislation or laws and regulations of other governments. The fund balances of the City's grant funds fall into this category, as well as a couple of accounts that have contractual restrictions imposed by a third party.

Committed fund balances represent amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of City Council through a motion or an adopted city ordinance. These amounts cannot be used for any other purpose unless the government

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removes or changes the specified use by taking the same type of action to which it previously committed the amount.

Assigned fund balances represent amounts constrained by the City's intent to be used for specific purposes. These amounts represent the City's capital asset appropriations and the City's matching funds for grant related projects. Also, included are donated assets to be used for law enforcement purposes. The constraints placed on assigned fund balances are implemented through internal processes such as a budget ordinance or motion of City Council. Therefore, assigned fund balances do not have the same restrictive nature as a restricted fund balance.

Unassigned fund balance is the residual amount that has not met the criteria for the aforementioned classifications. The unassigned fund balance is available for expenditures as they are incurred. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The composition of the City fund balances is as follows:

	General Fund	Other Governmental Funds	Total
Fund balances:			
Nonspendable:			
Inventory & Prepaids	$ 173,540	$ 350	$ 173,890
Patronage Stock	16,594	-	16,594
Library Endowment	5,000	-	5,000
Subtotal Nonspendable:	195,134	350	195,484
Restricted for:			
Library Endowment Interest	1,844	-	1,844
Verizon cable franchise	171,925	-	171,925
Highway resurfacing	-	90,699	90,699
ERLSP	-	100	100
Realty Transfer Tax	-	1,177	1,177
CDBG	-	2,013	2,013
Neighborhood Stabilization Program	-	15,325	15,325
Substance Abuse Prevention	-	99,453	99,453
Municiple Street Aid	-	100	100
Library Grants	-	37,175	37,175
Police Grants	-	512,917	512,917
Subtotal Restricted for:	173,769	758,959	932,728
Committed to:			
Contingency	732,833	-	732,833
Parkland	326,364	-	326,364
Subtotal Committed to:	1,059,197	-	1,059,197
Assigned to:			
Capital Assets	2,735,602	-	2,735,602
Subtotal Assigned to:	2,735,602	-	2,735,602
Unassigned	4,995,522	-	4,995,522
Total fund balances	$ 9,159,224	$ 759,309	$ 9,918,533

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8. PROPERTY TAXES

Property taxes are levied under the authority of the City Charter on all real property located within the City limits. The City assessor is in charge of the property assessments and the City Council levies the property tax rate. The following table provides important dates with reference to property taxes.

Beginning of fiscal year for taxes	July 1
Tax rate levied	2nd Council Meeting in June
Taxes billed	June 24
Taxes due and payable at par	July 31
Penalty of one and one half percent starts	August 1
Lien established on property for property taxes	July 1
Tax sales of property with unpaid taxes	2 years from date of billing

As of June 30, 2016 there were no material delinquent taxes.

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9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2016 is as follows:

A. Due to/from other funds – Charges and Allocations

Due to/from Other Funds- charges and allocations

Receivable Fund	Payable Fund	Amount
General Fund	Non-Major Governmental Funds	$ 75,046
	Water/ Wastewater Fund	169,339
	Electric Revenue Fund	370,521
Water/ Wastewater Fund	General Fund	325
Electric Fund	General Fund	2,906
Non-Major Governmental Funds	General Fund	600
Total		$ 618,737

The outstanding balances between funds result mainly from the time lag between the dates that 1). interfund goods and services are provided or reimbursable expenditures occur, 2). transactions are recorded in the accounting system, and 3). payments between funds are made.

B. Interfund Transfers

	Transfers In -
Transfers Out	General Fund
Non-Major Governmental Funds	3,489,821
Water/ Wastewater Fund	850,000
Electric Revenue Fund	10,000,000
Total	$ 14,339,821

Transfers are generally made for the purpose of providing operating capital or debt service subsidies to the receiving fund in accordance with City policy.

The General Fund transfer is the net of cash transfers to the General Fund from the utility funds $10,850,000 and a transfer of the Net Pension Liability.

10. RENTAL INCOME

The City currently has two lease agreements at the Garrison Oak Technical Park (GOTP) that are included in miscellaneous revenue in the General Fund. The first lease is with LS Power – White Oak Solar Energy LLC, which generated $61,469 in rental income and the second lease is with Garrison Energy Center which generated $32,390 in rental income.

The City's Electric Revenue Fund owns a professional office building which houses the City's

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Customer Service, Finance and Information Technology Departments. At June 30, 2016, the City had leases with three tenants for the remaining space available. Lease revenue is $238,862 in the Electric Revenue Fund consisting of office space rental of $146,565, substation rental of $30,000 and pole attachment rentals of $62,297.

The City maintains several water tower leases for a group of telecommunications companies. These are recorded as revenue of the Water/Wastewater Fund and total $337,989 in the current fiscal year.

11. MATERIAL COMMITMENTS

A. The City is the guarantor on one loan for the Dover Fire Department, a separate entity from the City of Dover. The City also budgets monies to assist the volunteer fire company with payments on firefighting apparatus. The current fiscal year includes $145,614 in expenditures for Ladder #1 in the Governmental Capital Projects Fund budget.

B. The City entered into a three-year management contract with The Energy Authority effective July 1, 2016 to provide a market-based approach for power supply management. The Energy Authority manages energy purchases and utilizes the City's generating assets to provide a level of rate stability as necessary to mitigate the effects of rising and volatile energy prices. The Energy Authority also provides oversight of the plant operator contract and monitors their performance. Additional tasks The Energy Authority has contracted with the City is (1) 2016 Integrated Resource Planning Services and (2) Reactive Revenue Requirement Analysis and Filing Services.

C. The City also entered into a management contract with North American Energy Services (NAES) to operate and maintain the generating assets of the electric utility in May 2006. The City extended the contract with NAES through June 30, 2020. The City has incorporated the budgets and financial activity of the plant into its procedures used for all other divisions of the electric utility. These procedures include a line item budget and adherence to City policies. All personnel are employed by NAES and personnel costs are billed to the City bi-weekly. Any capital improvements are included in the City's capital improvement plan. The contract also provides for a monthly management fee and a performance incentive based on budget and plant performance. The fiscal year 2016 annual cost for management and estimated incentives are $800,696 and is included in the plant-operating budget.

D. The City is the guarantor on two $1.3 million loans held by the Downtown Dover Partnership. The loans are secured by two parcels in the downtown business district that the Downtown Dover Partnership is marketing for its redevelopment initiative. The principal and interest on both of the loans is paid monthly from rental receipts the Partnership receives from its current tenants on the properties.

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12. FORWARD CONTRACTS

Pursuant to the July 1, 2011 Energy Management Agreement between the City and The Energy Authority (TEA), the City has formed an Executive Risk Management Committee (ERMC). The ERMC has adopted a Governing Policy for Energy Commodity Risk Management (Policy) aimed at addressing the energy commodity risks and the Procedures and Controls Manual for Energy Commodity Risk Management ("Procedures Manual"). The Procedures Manual further describes the risk management philosophy under which TEA, the City's designated provider of energy risk management services conducts its activities.

The Procedures Manual authorizes TEA to enter into physical forward transactions which shall be governed by Edison Electric Institute (EEI), North American Energy Standards Board (NAESB), or similar agreements with counterparties approved by the City.

These agreements will enable the City to hedge the forward price of purchased power, natural gas or fuel oil for delivery as needed to meet its load requirements. No speculative transactions for volumes in excess of forecasted power and fuel needs are permitted. TEA also provides advisory services to the City for financial hedges in determining if they would be beneficial to mitigate market and credit risk.

Under the Procedures manual the City will not extend credit to any potential counterparty that has a credit rating below investment grade (defined as BBB as rated by Standard & Poor's or Baa2 as rated by Moody's). Any counterparty that is unrated by either S & P or Moody's must be approved by the ERMC prior to the execution of any trading activities.

Credit risk is mitigated through the use of collateral thresholds, credit limits, maximum nominal exposure and term limitations. A collateral threshold is the amount of unsecured credit granted to the counterparty. Unsecured credit exposure includes amounts owed by the counterparty, whether billed or not, and the marked-to-market differences in value of any collateral held. Any net exposure above the collateral threshold will require the posting of collateral by the counterparty. Collateral thresholds, term limitations and credit exposure limits are subject to maximums as established by the ERMC.

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Counterparty Credit Risk (in 1,000's)

Counterparty	Counterparty or Guarantor Credit Rating	Counterparty Threshold	Line Availability	Maximum Amount of Loss due to Credit Risk w/o Respect to Collateral ($)	Collateral Description
AEP Energy Partners, Inc.	BBB	$10,000	$9,225	$775	No Collateral if exposure under specified threshold
Barclays Bank, PLC	A-	$15,000	$15,000	$0	No Collateral if exposure under specified threshold
BP Energy Company	A-	$15,000	$14,641	$359	No Collateral if exposure under specified threshold
Eastern Shore Natural Gas Company	NR	No threshold	$0	$11	No Collateral if exposure under specified threshold
EDF Trading North America, LLC	BBB+	$18,000	$18,000	$0	No Collateral if exposure under specified threshold
Exelon Generation Company, LLC	BBB	$18,000	$17,445	$555	No Collateral if exposure under specified threshold
Constellation Energy Services, Inc.	NR	No threshold	$0	$0	No Collateral if exposure under specified threshold in the event of potential default, performance from counter party is required
Macquarie Energy, LLC	A	$15,000	$10,660	$4,340	No Collateral if exposure under specified threshold
Morgan Stanley Capital Group, Inc	BBB+	$10,000	$8,340	$1,660	Unlimited dollars are guaranteed by Morgan Stanley
NextEra Energy Power Marketing, LLC	BBB+	$10,000	$5,010	$4,990	Up to $15,000 is guaranteed by NextEra Energy Capital Holdings which is guaranteed by NextEra Energy, Inc.
NJR Energy Services Company	NR	No threshold	$0	-$909	No Collateral if exposure under specified threshold
PSEG Energy Resources & Trade, LLC	BBB+	No threshold	$0	$0	No Collateral if exposure under specified threshold
Sequent Energy Management, L.P.	BBB+	$20,000	$20,000	$0	No Collateral if exposure under specified threshold

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13. INSURANCE

A. Health Insurance – State of Delaware

The City participates in the State of Delaware Health Insurance Program. The State offers four health plan options. The administration of benefits is coordinated with Aetna and Blue Cross Blue Shield of Delaware. Pre-determined premiums consisting of the City and employee contributions are subsequently paid out to the State of Delaware.

B. Workers' Compensation Fund – Self-Insurance

On July 1, 1990, the City began self-insuring its Workers' Compensation insurance. For this purpose, the City has established a separate fund. Claims are processed and administered by a third party administrator. The City manages the revenue and expenditures in this fund and maintains all the records. The City maintains a fund balance to cover any incurred but not reported claims.

AMI Risk Consultants completed an updated valuation in fiscal year 2014. As of June 30, 2016, there is $547,958 reserved for open claims in this fund. An appropriate umbrella policy for the excess coverage has been purchased and is in effect as of June 30, 2016.

Workers' Compensation activity is as follows:

	2016	2015
Claims payable beginning of year	$ 286,426	$ 515,432
Claims incurred	526,215	98,665
Payment of claims	(264,683)	(327,671)
Claims payable end of year	$ 547,958	$ 286,426

C. Other than Health or Workers' Compensation Insurance

The City purchases commercial insurance policies to cover risks not insured through self-insurance funds. The City has designated a contingency account to provide for uninsured losses (See Note 7). There have been no significant reductions or settlements exceeding coverage in the past five fiscal years.

14. COMPENSATED ABSENCES

The City grants a specific number of vacation days with pay to its employees. Upon termination or retirement, an employee is paid for accumulated vacation days. The City also grants one paid sick day per month to all employees with the exception of employees covered by the International Brotherhood of Electric Workers (IBEW) contract. The IBEW employees are granted eleven sick days per year.

The City of Dover follows a terminal leave policy which varies with each of the four unions as well as the non-bargaining group. The maximum accumulated sick days paid upon retirement is 150 days for 25 years of service. No accrued sick leave is paid when an employee is terminated.

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In the government-wide and proprietary fund financial statements, unpaid compensated absences are recorded as a liability as the vested employees' benefits accrue, to the extent it is probable that the employee will be paid for sick benefits at retirement.

In governmental funds, compensated absences are recorded as expenditures as payments become due; accordingly, no liability is recorded in the Governmental Funds statement. Typically, the General Fund has been used in prior years to liquidate the liability for compensated absences recorded in governmental activities.

15. OTHER POST EMPLOYMENT BENEFITS

Plan Description
On May 11, 2009 the City of Dover Other Post-Employment Benefits Trust (OPEB Trust) was established pursuant to Section 115 of the Internal Revenue Code. Policy for and management of the OPEB benefits provided to retirees are the responsibility of the City of Dover. No stand-alone financial report is issued for the OPEB Trust.

The OPEB Trust is a single-employer defined benefit plan. The OPEB Trust provides retirement medical coverage to pensioners and their eligible dependents in the City of Dover defined benefit and defined contribution pension plans.

Plan Administration
Management of the plan investments are fully vested with the City of Dover OPEB Board as established in the City Code, which consists of three elected by plan members, two Council members appointed by the Council President, the City Controller/Treasurer, and the City Manager. The City Controller/Treasurer serves as an ex-officio member. Milliman of Albany, New York provides asset management advisory and consulting services to the Board.

The City purchases health insurance from the State of Delaware through a cooperative purchasing arrangement permitted by State Code. The State Office of Benefits provides the City with the medical insurance premiums by type of coverage and carrier during the budget cycle each year. The City also pays a five percent risk premium and contract administration fee for each contract in addition to the premium. Any premiums paid over or under the benefits paid out for City employees revert to the State.

Membership of the plan consisted of the following at June 30, 2016:

Retirees and beneficiaries receiving benefits	272
Terminated plan members entitled to but not yet receiving the benefits	13
Active plan members	325
Total	610

Substantially all City employees become eligible for post-retirement benefits if they reach retirement age while working for the City. The costs of providing these benefits are shared between the City and the retired employee.

Employee Benefits and Contributions

The City maintains contracts with each of the following collective bargaining units.

- The International Brotherhood of Electric Workers (IBEW) union contract period is July 1,

2013 through June 30, 2017.

- The American Federation of State, County, and Municipal Employees (AFSCME), Council 81 contract period is October 30, 2014 through June 30, 2017.
- The Fraternal Order of Police Lodge #15 (FOP) union contract period is July 1, 2015 through June 30, 2018.
- The Dover Organization of Employees (DOE) union just recently completed negotiations for a new contract period which began July 1, 2015 through June 30, 2018.

The eligibility provisions for early retirement are as follows:

SUMMARY OF PRINCIPAL PLAN PROVISIONS
As of JULY 1, 2015

Benefits for Civilians:

A. Covered Groups: Full-time DOE (formerly IUE), IBEW, AFSCME and non-union employees and their dependents are covered.

B. Eligibility: Satisfaction of either of the following eligibility requirements:

1. Unreduced Retirement: Attainment of the earlier of the following conditions:
   a. Later of attainment of age 65 and completion of 10 years of service.
   b. If hired prior to May 1, 1994, later of attainment of age 50 and completion of 20 years of service.
   c. If hired prior to May 1, 1994, completion of 25 years of service.
   d. If hired on or after May 1, 1994, later of attainment of age 55 and completion of 80 points (age plus service).

2. Reduced Retirement: For DOE, AFSCME and non-union members hired prior to July 1, 1994, attainment of age 55 and completion of 10 years of service. Other members who meet this condition have the option to pay 100% of the premiums for coverage.

3. Vested Termination: For DOE, AFSCME and non-union members hired prior to July 1, 1994, completion of 10 years of service. Coverage commences upon attainment of age 65. Coverage is not available to other members.

4. Active Death: Surviving spouses of members eligible for an unreduced pension upon death or for DOE and non-union members hired prior to July 1, 1994, completion of 10 years of service.

C. Premium Cost Sharing: Cost-sharing varies by employee group, date of retirement and/or date of hire as follows:

1. Non-Union Employees:
   a. None if retired prior to July 1, 1991
   b. 0% for individual coverage and 25% for spouse coverage if retired on or after July 1, 1991 and prior to July 1, 2012
   c. 15% for individual and spouse coverage if retired on or after July 1, 2012

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SUMMARY OF PRINCIPAL PLAN PROVISIONS
(Continued)

2. DOE Employees:
   a. None if retired prior to September 1, 1991
   b. 0% for individual coverage and 25% for spouse coverage if retired on or after September 1, 1991 and prior to June 1, 2013
   c. 15% for individual and spouse coverage if hired prior to December 22, 2015, upon direct retirement with an unreduced pension
   d. 20% for individual coverage if hired on or after December 22, 2015, upon direct retirement with an unreduced pension. The retiree will have the option to purchase dependent coverage under the City's group rate plan at full cost to the employee/retiree.

3. IBEW Employees:
   a. 0% for individual coverage and 25% for spouse coverage if hired prior July 1, 1986
   b. 0% for individual coverage and 100% for spouse coverage if hired on or after July 1, 1986 and prior to July 1, 2014
   c. 20% for individual coverage and 100% for spouse coverage if hired on or after July 1, 2014

4. AFSCME Employees:
   a. 0% for individual coverage and 25% for spouse coverage if retire prior to July 1, 2015
   b. 15% for individual and spouse coverage if hired prior to May 20, 2014 and retire on or after July 1, 2015
   c. 20% for individual coverage and 100% for spouse coverage if hired on or after May 20, 2014

D. Benefit Duration: Retiree coverage is provided for lifetime. Spouse coverage is provided for the spouse's lifetime.

E. Medicare Part B Reimbursement: Eligible retirees receive reimbursement of the Medicare Part B premium. The Medicare Part B standard rate for 2015 was $104.90; for 2016 the premiums are $104.90 for the standard rate and $121.80 for the premium rate. Spouses are not eligible for the reimbursement. Eligible retirees are:

1. Non-union employees who were hired prior to July 28, 2009.

2. IBEW employees who retired prior to July 1, 2009.

3. DOE employees who retired prior to January 31, 2010.

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SUMMARY OF PRINCIPAL PLAN PROVISIONS
(Continued)

Benefits for Police Officers:

A. Covered Groups: Full-time FOP employees and their dependents are covered. Only provisions for members hired on after September 1, 1982 are shown.

B. Eligibility: Satisfaction of either of the following eligibility requirements:

1. Unreduced Retirement: Attainment of the earlier of the following conditions:
   a. Later of attainment of age 62 and completion of 10 years of service.
   b. Completion of 20 years of service.
   c. Later of completion of 10 years of service and 75 points (age plus service).

2. Reduced Retirement: Not applicable.

3. Vested Termination: None.

4. Active Death: Surviving spouses of members eligible for an unreduced pension upon death.

C. Premium Cost Sharing:

1. None if retired prior to July 1, 1991

2. 0% for individual coverage and 25% for spouse coverage if retired on or after July 1, 1991 and prior to July 1, 2012

3. 15% for individual and spouse coverage if retire on or after July 1, 2012.

4. Employees hired on or after October 9, 2015 contribute 20% for individual coverage. The retiree will have the option to purchase dependent coverage under the City's group rate plan at full cost to the employee/retiree.

D. Benefit Duration: Retiree coverage is provided for lifetime. Spouse coverage is provided for the spouse's lifetime.

E. Medicare Part B Reimbursement: Eligible retirees receive reimbursement of the Medicare Part B premium. The Medicare Part B standard rate for 2015 was $104.90; for 2016 the premiums are $104.90 for the standard rate & $121.80 for the premium rate. Eligible retirees are members who retired prior to September 30, 2006.

Employer Contributions:
The City of Dover funds the other postemployment benefits for current retirees on a pay-as-you-go basis along with funding for future benefits at a rate that is approved in the annual budget, but not actuarially determined. Additional funding has also been provided on an ad hoc basis. The employer contributions towards retiree health care premiums this fiscal year are as follows:

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General Government	$ 3,291,717
Water/Wastewater Fund	160,831
Electric Revenue Fund	115,196
Total Benefit Provided	$ 3,567,744

Transactions are recorded in the OPEB Trust for the payment of administrative and investment expenses and financed through investment earnings. City appropriations and other employer contributions for health care are recorded in the OPEB Trust. The OPEB Board of Trustees is responsible for the management of the trust investments.

Contributions

The contribution rates for the employer are established annually by the budgeting process of the City. Those rates include an employer contribution based on projected pay-as-you-go financing requirements as a percent of premiums, with an additional amount to prefund benefits, which is not actuarially determined.

Annual OPEB Cost and Net OPEB Obligation/ (Asset)

The City's annual OPEB cost is calculated based on the Annual Required Contribution (ARC) of the employer, an amount actuarially determined in accordance with GAAP. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of thirty years. Amounts "required" but not actually set aside to pay for these benefits are accumulated as part of the net OPEB obligations. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and the City's net OPEB obligation:

	Total	Governmental Activities	Water/ Wastewater Fund Activities	Electric Fund Activities
Annual Required contribution	$ 5,125,687	$ 4,476,281	$ 248,111	$ 401,295
Interest on OPEB obligation	743,485	946,208	23,601	(226,324)
Adjustment to annual required contribution	(875,910)	(1,114,742)	(27,804)	266,636
Annual OPEB Cost	4,993,262	4,307,747	243,908	441,607
Employer Contributions	(3,567,744)	(3,291,717)	(160,831)	(115,196)
Increase/(decrease) in net OPEB obligation	1,425,518	1,016,030	83,077	326,411
Net OPEB obligation (asset) at beginning of year	11,438,231	14,557,052	363,087	(3,481,908)
Net OPEB obligation (asset) at end of year	$ 12,863,749	$ 15,573,082	$ 446,164	$ (3,155,497)

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation thru fiscal year 2016 are as follows:

Fiscal Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2016	$ 4,993,262	71.5%	$ 12,863,749
2015	$ 3,658,108	145.0%	$ 11,438,231
2014	$ 5,779,249	88.0%	$ 13,085,130
2013	$ 5,948,117	67.6%	$ 12,392,061

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Funded Status and Funding Progress

As of June 30, 2016, the most recent GASB 45 Interim Actuarial Valuation, the plan was 33.7% funded. The actuarial accrued liability for benefits was $66.6 million, and the actuarial value of assets was $22.4 million, resulting in an unfunded actuarial accrued liability (UAAL) of $44.2 million for the primary government. The covered payroll (annual payroll of active employees covered by the plan) was $17.7 million, and the ratio of the UAAL to the covered payroll was 250.1%. In 2009 the City elected a ten-year phase-in plan to achieve the appropriate funding level, due to this change, the phase-in has been eliminated in determining the interest rate assumption used for the liabilities and costs under GASB 45. The City continues to work with its collective bargaining units for alternative benefit plan options to reduce the Actuarial Accrued Liability (AAL) and its ARC.

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information regarding whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the actuarially determined contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the OPEB plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Projected Unit Credit Cost Method was used to determine the Annual Required Contribution for the June 30, 2016 interim actuarial valuation. Investments are valued at market rates. The funded discount rate is 6.5%. Adjustments have been made to the City's July 1, 2015 Actuarial Accrued Liability (AAL), normal cost and benefit payments for the actual premium rate increases from 2015/16 to 2016/17 which caused a portion of the City's liabilities to be higher than expected.

The inclusion of implicit subsidy also increased the City's liability by 15.3%. According to the new Actuarial Standards of Practice (ASOP) number 6, that is effective for actuarial valuations with measurement dates on or after March 31, 2015, an implicit subsidy exists for health plans that commingle the experience of active participants and retirees in setting their premium rates and the non-Medicare retirees premium rates do not vary by age. Implicit subsidies for pre-Medicare benefits is the additional employer liabilities when the inherently higher health care costs for retired employees are not directly reflected in the determination of the premium rates.

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16. DEFERRED COMPENSATION PLAN

Effective November 14, 1983, the City added a self-directed 457 Deferred Compensation Plan to its employee benefit options. The plan is administered by the International City Management Retirement Corporation (RC). The assets are held in the name of each participant with the ICMA (International City/County Management Associations) Retirement Trust. Employees are eligible to make contributions to the plan not to exceed the ceiling set by federal regulations. The City later added an alternative investment firm for the Deferred Compensation Plan with Nationwide Retirement Solutions.

In May 1994, the City offered to employees the 457 Deferred Compensation Plan as their pension plan in lieu of participation in the General Employee Pension Plan. At that time 41 employees opted out of the Defined Benefit Pension Plan and enrolled in the Deferred Compensation Plan. The ICMA 457 Deferred Compensation Plan has assets of $7,514,530 (market value) as of June 30, 2016, with 133 active employees contributing $526,153. The Nationwide plan has assets of $3,089,691 (market value) as of June 30, 2016 with 17 contributing active employees. Quarterly statements are mailed to each participant by the plan administrators. All administration fees are borne by the participants. All contributions are 100% vested upon election of the plan. Employees are eligible to withdraw or rollover to another plan the employer and employee benefits upon separation of service. Withdrawals prior to age 59½ could be subject to penalty.

Employees who participate in the defined benefit plan are also eligible for the 457 Deferred Compensation Plan. No matching employer contribution is made to the 457 Deferred Compensation Plan. As of June 30, 2016, there are 334 employees eligible to enroll in the 457 Deferred Compensation Plan.

17. RETIREMENT PLANS

The City participates and/or manages four retirement plans on behalf of its employees. Three of the pension plans are defined benefit plans and one is a defined contribution plan. Two of the defined benefit plans are closed to new hires. All full-time employees are required to enroll in a pension plan. During fiscal year 2016 the total wages were $21.1 million and the total pensionable wages were $19.5 million for all full-time employees. The number of employees eligible for pension benefits as of June 30, 2016 is 334.

A. Defined Contribution Plan

Effective July 1, 2000, the City implemented an IRC 401a Money Purchase Plan "401a Plan," a self-directed defined contribution plan, as an alternative choice for pension benefits. The contribution and funding requirements of the plan are both established and amended by the City. The plan is administered by the International City Management Retirement Corporation (RC). The assets are held in the name of each participant with the ICMA (International City/County Management Associations) Retirement Trust. Quarterly statements are mailed to each participant by RC. All administration fees are borne by the participants.

The City provides a 3% match of the employees required contribution to the 401a Plan, and up to an additional 3% to the 401a Plan for a potential total contribution of 6%, if the employee contributes up to an additional 3% to their 457 Plan (see note 17 – Deferred Compensation Plan).

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The Dover Organization of Employees (DOE) union contract renewed effective July 1, 2015 through June 30, 2018. The new contract changed the mandatory minimum employee contribution (MMEC) as well as the City's minimum matching contribution to the 401a Plan from 3% to 4%. The change in the City's matching contribution will increase the maximum City matching contribution from 6% to 7%. These changes in contribution percentages for both the employee and employer became effective March 27, 2016.

The 401a Plan and 457 Plan contributions are calculated on base wages plus on-call pay, pay adjustments, and scheduled overtime. All full-time regular employees are eligible, excluding law enforcement personnel. Personnel that have elected the defined contribution plan are not eligible for the defined benefit plan. All contributions are 100% vested upon election of the plan. To be eligible for benefit payments, the participant must meet the same eligibility requirements as the participants in the defined benefit plan. Employees are eligible to withdraw or rollover to another plan the employer and employee benefits upon separation of service. Withdrawals prior to age 59 ½ could be subject to penalty.

As of June 30, 2016, there were 127 full-time employees enrolled in the 401a plan. The City contributed a total of $309,335 on wages of approximately $5.9 million. Employees contributed $183,108 to the 401a Money Purchase Plan. The market value of the 401a plan assets totaled $4,953,448 as of June 30, 2016.

B. Defined Benefit Plans

The City participates in three defined benefit pension plans: City of Dover Police Pension Plan (closed), City of Dover General Employee Pension Plan (closed), and State of Delaware County and Municipal Police Pension Plan. The City of Dover Police Pension Plan, a single employer defined benefit plan, covers all uniformed police officers hired prior to September 1, 1982. The City of Dover General Employee Pension Plan, a single employer defined benefit plan, covers all eligible full-time permanent employees, other than police officers hired prior to September 29, 2009. The State of Delaware County and Municipal Police Pension Plan, a multi-employer cost sharing defined benefit plan, covers all uniformed police officers hired on or after September 1, 1982. The City makes employer contributions to all three plans.

The City holds on behalf of the Pension Boards of Trustees the assets of the two single-employer defined benefit plans and, accordingly, is required to prepare pension trust fund financial statements using the accrual basis of accounting. Investments are reported at fair value based on quoted market prices. Receivables and payables represent year end accruals of short-term receipts or charges. The administration of plan assets for both the Police Pension Plan and the General Employee Pension Plan is conducted by the Pension Boards as described in the subsequent disclosures.

Separate pension fund financial statements for each plan have not been issued; accordingly, they are presented as required by GASB Statement No. 34, as follows:

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The City of Dover, Delaware
Combining Statement of Pension Trust Fund Net Position
June 30, 2016

	Police Pension	General Pension	Totals
ASSETS:			
Cash and cash equivalents	$ 550,163	$ 1,754,686	$ 2,304,849
Investments at fair value - Mutual Funds	11,674,522	33,943,851	45,618,373
Total Assets	12,224,685	35,698,537	47,923,222
Net position held in trust for pension benefits	$ 12,224,685	$ 35,698,537	$ 47,923,222

The City of Dover, Delaware
Combining Statement of Changes in Pension Trust Fund Net Position
For the Year Ended June 30, 2016

	Police Pension	General Pension	Totals
Additions			
Net investment income	$ 279,303	$ 850,131	$ 1,129,434
City's contribution - payroll based	-	2,246,709	2,246,709
City's contribution - lump sum	676,500	842,700	1,519,200
Employee contribution	-	202,340	202,340
State contributions	415,128	-	415,128
Other	1,650	-	1,650
Total Additions to Net Position	1,372,581	4,141,880	5,514,461
Deductions			
Benefit payments	1,527,910	3,718,225	5,246,135
General administration	4,831	16,040	20,871
Total Deductions From Net Position	1,532,741	3,734,265	5,267,006
Change in net position	(160,160)	407,615	247,455
Net Position - Beginning	12,384,845	35,290,922	47,675,767
Net Position - Ending	$ 12,224,685	$ 35,698,537	$ 47,923,222

Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due, pursuant to formal commitments, to provide contributions. Benefits or refunds are recognized when due and payable in accordance with the terms of each plan. Investment management and consultant fees are paid from the Pension Trust Funds. All actuarial costs are paid from other City funds.

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i. City of Dover Police Pension Plan

Plan Description
This contributory pension plan began on January 1, 1970 under the authority of the City Code, Chapter 62, Article III, Pension Plan, Section 62-71 through 62-84. The contribution and funding requirements of the plan are established by the City and may be amended by the City Council. It is a closed plan. The last active employee retired June 29, 2006. An officer's pension right is vested upon the completion of 15 years of continuous service. As of June 30, 2016 there are 47 retirees and beneficiaries receiving benefits.

Fully vested employees who have completed 20 to 25 years of continuous service are entitled to annual benefits equal to 2 ½% of their average earnings for each year of continuous service. The maximum benefit is 62 ½% of average earnings. If a participant terminates after completing 15 years of service, the participant will be eligible for a deferred benefit commencing at age 60 with a benefit accrued at the date of termination. In place of this vesting, participants may elect to receive their accumulated contributions.

Disability benefits are paid to a participant who is totally or partially disabled in the performance of his or her duties. The total duty-connected disability benefit is payable monthly and equal to 75% of the monthly rate of earning at the time of disability. The partial duty-connected disability benefit is the accrued benefit at the date of disability if not less than 50% of average earnings. Disability benefits cease if the participant recovers or dies. If the disabled participant reaches his normal retirement date, the benefit is reduced by one-third.

Survivor's benefits are payable monthly in an amount equal to 75% of the participant's rate of earnings, for a duty related death. Survivor's benefits are payable monthly in an amount not to exceed 25% of the participant's rate of earnings, for a non-duty related death, if the participant has completed 10 years of service. If a retired participant dies, his or her spouse receives 50% of the benefit. All benefits under the plan, including survivor's benefits, are increased 2% per annum.

There have been no changes in benefits during the valuation period by City Council.

Plan Administration
Management of the plan investments are fully vested with the City of Dover Police Pension Board as established in the City Code, which consists of three elected by plan members, two Council members appointed by the Council President, the Chief of Police, and the City Manager. The City Controller/Treasurer serves as an ex-officio member. Milliman of Albany, New York provides asset management advisory and consulting services to the Board.

Funding Policy
The City intends to continue to fund the actuarial determined contributions (ADC) as provided for in the actuarial valuation. The current year contributions are based on the parameters set forth in the interim actuarial valuation report as of June 30, 2016 in accordance with GASB Statement 67. The funding may be impacted by differences in actual experience and the actuarial assumptions. The employer contributions are considered by the actuaries in their determination of the actuarial determined contribution. In addition, the City has adopted in its financial policies to have any surplus in the budget balances of the prior year be transferred to the retirement benefit plans to further reduce the net pension liability.

The State Contributes to the pension fund on behalf of the City based on 1) an allocation to the

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City based on a 0.25% surcharge on insurance policies issued in the state and the number of officers employed and 2) 75% matching grant for the annual cost of living increase (COLA) granted to police retirees on January 1 each year. For the fiscal year ending June 30, 2016, the State contributed $415,128.

The ADC conforms to the entry age normal cost method as defined in GASB Statement 67. The City has interim valuations completed each year between the required biennial valuations to monitor the progress of the net pension liability. The City's actuary is Nyhart of Indianapolis, Indiana. The ADC is being amortized using a level dollar method. The amortization period is 9 years for the 2016 fiscal year and will decline by 1 each year until 1 year.

Total contributions to the plan for the fiscal year ending June 30, 2016 are anticipated to be $1.01 million, which would be 90.2% of the ADC.

Net Pension Liability

As of June 30, 2016, the most recent measurement date for the actuarial valuation, the plan was 63.05% funded. The total pension liability for benefits was $19.4 million, and the fiduciary net position was $12.3 million, which resulted in a net pension liability (NPL) of $7.2 million for the primary government. There are no active officers, therefore there is no covered payroll or ratio of the net pension liability to cover payroll. Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of June 30, 2016, are presented below:

Actuarial Methods and Significant Assumptions

Interim valuation date	as of June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level dollars
Amortization period	Closed
Asset valuation method	Fair market value
Actuarial assumptions:	
Investment rate of return	6.5%
Discount rate	6.5%
Projected salary increases	none, no remaining active participants
Includes inflation at	none, no remaining active participants
Automatic Cost of living (retirees)	2.0%
Mortality	RP-2000 Healthy Annuitant Mortality with Generational improvements using Scale AA

Changes in Actuarial Assumptions or Methods

The long term expected rate of return on pension plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

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Police Pension Fund
Long-Term Expected Rate of Return

Asset Class	Target Allocation*	Long-Term Expected Real Real Rate of Return
Cash	4.00%	0.50%
Fixed Income	29.00%	2.30%
Stocks	59.00%	6.50%
Short-term Investments	0.00%	0.00%
Real Estate	8.00%	5.60%
Alternatives	0.00%	0.00%
Long-Term Expected Rate of Return		6.50%

Police Pension Fund
Changes in Net Pension Liability

	Increase (Decrease)		
Changes in Net Pension Liability	**Total Pension Liability (a)**	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balances as of June 30, 2015	$ 20,471,000	$ 12,384,845	8,086,155
Changes for the year:			
Interest on total pension liability	1,280,958	-	1,280,958
Effect of economic/demographic gains or losses	(836,177)	-	(836,177)
Effect of assumptions changes or inputs	-	-	-
Benefit payments	(1,527,910)	(1,527,910)	-
Employer contributions	-	1,093,278	(1,093,278)
Net investment income	-	279,303	(279,303)
Administrative expenses	-	(4,831)	4,831
Balances as of June 30, 2016	$ 19,387,871	$ 12,224,685	$ 7,163,186

Discount Rate

The discount rate used to measure the total pension liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity Analysis of Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 6.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate.

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net pension liability	$9,138,112	$ 7,163,186	$5,370,836

Pension Expense, Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the City recognized pension expense of $(124,768) calculated in the following chart:

Pension Expense	**July 1, 2015 to June 30, 2016**
Interest on total pension liability	$ 1,280,958
Projected earnings on pension plan investments	(790,732)
Administrative expenses	4,837
Member contributions	-
Current period recognition of deferred outflows/(inflows) of resources	
Differences between expected and actual experience	(836,177)
Differences between projected and actual earnings on plan investments	216,346
Pension Expense	$ (124,768)

General Employee Pension Expense

As of June 30, 2016, the City reported deferred outflows of resources related to pension from the following sources:

	Police Pension Plan
Deferred Outflows of Resources	
Net difference between projected and actual earnings	$ 751,321
Total Deferred Outflows of Resources	$ 751,321

The City did not report deferred inflows of resources for the period ending June 30, 2016.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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	Police Pension Plan
Fiscal Year Ending June 30:	
2017	$ 216,346
2018	216,346
2019	216,346
2020	102,285
2021	-
Thereafter	-

ii. City of Dover General Employee Pension Plan

Plan Description

The City of Dover General Employee Pension Plan started on July 1, 1967, under the authority of the City Council, Municipal Code, Chapter 2, Article IV, Division 7, General Employee Pension Plan, Sections 2-321 through 2-370, and was made contributory on July 1, 1983. Employees contribute 3.5% of gross salary, exclusive of unscheduled overtime. An employee's pension right is vested upon completion of 10 years of continuous service. As of the interim valuation date, June 30, 2016, 107 employees and 205 retirees participate in the plan. The General Employee Pension Plan is comprised of the following:

Retired and beneficiaries currently receiving benefits	205
Active employees	
Fully Vested	84
Non-Vested	23
Deferred vested	19

The percentage of covered payroll which employees contribute is stated in the City Code, and is considered by the actuaries in their determination of the actuarial determined contribution for service cost. For the year ended June 30, 2016, gross payroll earnings of $5.5 million were reported to and covered by this plan.

An employee hired before May 1, 1994 is eligible for normal retirement benefits under this plan when he/she attains the age of 65 with 10 years of continuous service. This same employee is eligible for early retirement when he/she attains the age of 50 with 20 years of continuous service or has completed 25 years of service. Employees hired on or after May 1, 1994 who attained age 55 and whose attained age plus years of continuous service is equal to or greater than 80 are eligible for early-unreduced retirement benefits under this plan.

The monthly benefits are 1/50 of the average actual monthly earnings multiplied by years and months of credited service upon retirement (highest 36 consecutive months in his/her final 10 years of continuous service). The monthly benefit shall not be less than $200 per month. Benefits are paid for the lifetime of the participant. Upon the death of the participant, 50% of the payments to which the participant was or would have been entitled shall be made to his eligible survivor.

An employee may also take an early-reduced retirement on any date following the attainment of age 55 and the completion of 10 years of continuous service. However, the early retirement benefit is calculated in the same manner as the normal retirement benefit, at a reduced rate of one-half percent for each month computed from the date of early retirement to age 65 years. If an employee terminated before becoming vested in the plan, they are eligible to withdraw this

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total contribution with interest compounded annually.

Survivor's benefits are payable to eligible survivors of a participant who dies after completing 10 years of continuous service. The amount of the death benefit is equal to 50% of the retirement benefit the participant would have received had he retired the day before he died. A participant is vested in the pension plan after completing 10 years of continuous service, with survivor benefits commencing when the employee would have attained the age of 65. The benefit is calculated using the normal retirement benefit formula and service at date of termination.

Effective September 29, 2009 the City Council voted to close the General Employee's Pension plan to new hires.

There have been no changes in benefits during the valuation period by City Council.

Plan Administration

Management of the plan investments are fully vested with the City of Dover Employees' Pension Board as established in the City Code, which consists of three elected by plan members, two Council members appointed by the Council President, the City Controller/Treasurer, and the City Manager. Milliman of Albany, New York provides asset management advisory and consulting services to the Board.

Funding Policy

The City intends to fund the actuarial determined contributions (ADC) as provided for in the actuarial valuation. The City uses the percentage of payroll determined by the actuary for its contributions. The funding may be impacted by differences in actual experience and the actuarial assumptions. The employer contributions are considered by the actuaries in their determination of the actuarial determined contribution. In addition, the City has adopted in its financial policies to have any surplus in the personnel related budget balances of the prior year be transferred to the retirement benefit plans to further reduce the net pension obligation.

The City makes payroll based contributions for active members in the plan. The Actuarially Determined Contribution is based on a closed 15-year level dollar amortization of the Unfunded Actuarial Accrued Liability (UAAL). The Schedule of Changes in the Net Pension Liability, Schedule of City Contributions, and a Schedule of Investment Returns are presented as Required Supplementary Information (RSI) following the notes to the financial statements.

Net Pension Liability

As of June 30, 2016, the most recent measurement date for the interim actuarial valuation, the plan was 60.70% funded. The total pension liability for benefits was $58.8 million, and the fiduciary net position was $35.7 million, which resulted in a net pension liability (NPL) of $23.1 million for the primary government. The covered payroll (annual payroll of active employees covered by the plan) was $5.5 million and the ratio of the NPL to the covered payroll was 419.83%.

Key methods and assumptions used in calculating the total pension liability in the interim actuarial valuation, prepared as of June 30, 2016, are presented below:

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Actuarial Methods and Significant Assumptions

Interim Valuation date	as of June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	Closed; smooths gains and losses over a 5-year period
Asset valuation method	Fair market value
Actuarial Assumptions:	
Investment rate of return	6.5% (See supplementary schedule in RSI)
Discount rate	6.5%
Projected salary increases	3.0%
Includes inflation at	2.5%
Mortality	RP-2000 Healthy Annuitant Mortality with Generational improvements using Scale AA

Changes in Actuarial Assumptions or Methods

The long term expected rate of return on pension plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

General Employee Pension Plan
Long-Term Expected Rate of Return

Asset Class	Target Allocation*	Long-Term Expected Real Real Rate of Return
Cash	4.50%	0.50%
Fixed Income	28.50%	2.41%
Stocks	59.00%	6.47%
Real Estate	8.00%	5.56%
Long-Term Expected Rate of Return		6.50%

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Discount Rate

The discount rate used to measure the total pension liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Increase (Decrease)		
Changes in Net Pension Liability	**Total Pension Liability (a)**	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balances as of June 30, 2015	$ 58,673,000	$ 35,290,922	$ 23,382,078
Changes for the year:			
Service cost	401,218	-	401,218
Interest on total pension liability	3,718,982	-	3,718,982
Effect of economic/demographic gains or losses	(267,154)	-	(267,154)
Effect of assumptions changes or inputs	-	-	-
Benefit payments	(3,718,225)	(3,718,225)	-
Employer contributions	-	3,089,409	(3,089,409)
Member contributions	-	202,340	(202,340)
Net investment income	-	850,131	(850,131)
Administrative expenses	-	(16,040)	16,040
Balances as of June 30, 2016	$ 58,807,821	$ 35,698,537	$ 23,109,284

Sensitivity Analysis

The following presents the net pension liability, calculated using the discount rate of 6.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate.

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net pension liability	$ 30,186,575	$ 23,109,284	$ 16,792,226

Pension Expense, Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the City recognized pension expense of $2,589,839 as calculated in the following chart:

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General Employee Pension Expense

Pension Expense	July 1, 2015 to June 30, 2016
Service cost	$ 401,218
Interest on total pension liability	3,718,982
Administrative expenses	16,040
Member contributions	(202,340)
Projected earnings on pension plan investments	(2,279,528)
Current period recognition of deferred outflows/(inflows) of resources	
Differences between expected and actual experience	(184,089)
Differences between projected and actual earnings on plan investments	576,223
Changes of assumptions	543,333
Pension Expense	$ 2,589,839

At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	General Employee Pension Plan
Deferred Outflows of Resources	
Changes in assumptions	$ 869,334
Net difference between projected and actual earnings	2,014,549
Total Deferred Outflows of Resources	$ 2,883,883
Deferred Inflows of Resources	
Net differences between expected and actual experience	$ (388,046)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	General Employee Pension Plan
Fiscal Year Ending June 30:	
2017	$ 935,467
2018	765,054
2019	509,434
2020	285,881
2021	-
Thereafter	-

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iii. Delaware State Police Pension Plan

Plan Description and Contribution Information
The City participates in the "County and Municipal Police and Firefighters' Pension Plan" (the Plan) is a cost sharing multiple-employer defined-benefit plan established in the Delaware code. The City's uniformed police officers whose employment with the City started on or after September 1, 1982 under the authority of the City Code, Chapter 62, Article III, Pension Plan, Section 62-71 can participate in this plan.

The General Assembly is responsible for setting benefits, contributions and amending plan provisions; administrative rules and regulations are adopted and maintained by the Board of Pension Trustees (the board).

The management of the Plan is the responsibility of the Board. The Board is comprised of five members appointed by the Governor and confirmed by the State Senate, plus two ex-officio members. The daily operation is the responsibility of the Office of Pensions. Although most of the assets of the plan are commingled with other Plans for investment purposes, the Plan's assets may be used only for the payment of benefits to the members of the Plan in accordance with the terms of the Plan.

As of June 30, 2016 city membership in this plan is comprised of the following:

Retired and beneficiaries currently receiving benefits	53
Active employees:	
Fully Vested 5 years	56
Non-Vested	46

The following are brief descriptions of the Plan. For a more complete description, please refer to the DPERS CAFR on the web at http://accounting.delaware.gov/2015cafr.pdf.

County and Municipal Police and Firefighter's Pension Plan

a. Plan Description and Eligibility
The Plan covers police officers and firefighters employed by a county or municipality of the State that have joined the Plan.

b. Service Benefits
2.5% of final average monthly compensation multiplied by years of credited service up to 20 years, plus 3.5% of final average monthly compensation multiplied by years of service in excess of 20 years. For this plan, final average monthly compensation is the monthly average of the highest three consecutive years of compensation.

c. Vesting
Five years of credited service.

d. Retirement
Age 62 with 5 years of service; age plus credited service (but not less than 10 years) equals 75; or 20 years of credited service.

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e. Disability Benefits

Duty – Total Disability – 75% of final average compensation plus 10% for each dependent not to exceed 25% for all dependents.

Duty – Partial Disability – Calculated the same as Service Benefits, subject to minimum 50% of final average compensation.

Non-Duty – Same as Service Benefits, total disability subject to a minimum 50% of final average monthly compensation plus 5% of each dependent not to exceed 20% for all dependents. Partial disability is subject to a minimum of 30% of final average monthly compensation.

f. Survivor Benefits

If employee is receiving a pension, then eligible survivor receives 50% of pension; if employee is active, eligible survivor receives 50% of pension the employee would have received at age 62. If the member is killed in the line of duty, the eligible survivor receives 75% of the member's compensation.

g. Contributions:

Employer – Determined by Board of Pension Trustees. Employer contributions were 13.8%, 14.2% and 15.5% of earnings for the Fiscal Year 2016, 2015 and 2014 respectively. The City's contributions to the plan for years ended June 30, 2014, 2015 and 2016 were $990,588, $933,750 and $977,587 respectively and were equal to the required contributions for each year. Total eligible full-time wages covered by the State plan were $7.1 million this fiscal year.

Member – 7% of compensation.

Basis of Presentation

The Schedules of Employer Allocations and Pension Amounts by Employer (collectively, the Schedules) present amounts that are considered elements of the financial statements of DPERS or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of DPERS or the participating employers.

Employer Allocation Percentage Methodology

The amounts assigned to each employer in the Schedule of Pension Amounts by Employer is each employer's proportional share of the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense (the Collective Pension Amounts) determined in accordance with Governmental Accounting Standards Board No. 68, *Accounting and Financial Reporting for Pensions (GASB 68).* Management has elected to allocate the employer's proportionate shares of the collective pension amounts based on the percentage of actual employer contributions as documented in the Schedule of Employer Allocations. The City's proportionate share percentage is 9.9607%.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

At June 30, 2015, the City reported a net pension asset of $524,958 for its proportionate share of the collective net pension asset. The net pension asset was measured as of June 30, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City's proportion of the net pension asset was based on

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the percentage of actual employer contributions. The components of the proportionate share of the net pension liability (asset) of the Plan as of June 30, 2015 were as follows (Dollar values expressed in thousands):

Year	(1) Total proportionate share of the pension liability	(2) Plan fiduciary proportionate share of the net position	(3) The Employers' proportionate share of the net pension liability (asset) (1)-(2)
2015	$ 26,679	$ 27,204	$ (525)

For the year ended June 30, 2015, the City recognized pension expense of $707,506. As of June 30, 2016 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Delaware State Police Pension Plan
Deferred Outflows of Resources	
Differences between expected and actual experience	$ 17,421
City contributions sebsequent to the measurement date	$ 977,587
Total Deferred Outflows of Resources	$ 995,008
Deferred Inflows of Resources	
Net differences between expected and actual experience	$ 881,160

The $977,587 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. These amounts should be recognized (amortized) over the average of the expected remaining service lives of all plan members, which is 11 years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Delaware State Police Pension Plan
Fiscal Year Ending June 30:	
2016	$ (262,065)
2017	(262,065)
2018	(262,065)
2019	153,109
2020	(29,961)
Thereafter	(149,807)

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The components of collective pension expense for the year ending June 30 2015 are as follows:

Delaware State Police Pension Expense

Pension Expense	**June 30, 2015**
Service cost	$ 1,463,227
Member contributions	(496,043)
Administrative expenses	16,734
Interest on the total pension liability	1,804,879
Projected earnings on plan investments	(1,851,096)
Changes in benefit terms	31,775
Recognition of deferred outflow and inflows of resources:	
Differences between expected and actual experience	(29,982)
Differences between projected and actual earnings on plan investments	(232,084)
Pension Expense	$ 707,409

The proportionate share of the total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of June 30, 2014, and updated procedures were used to roll forward the total pension liability to June 30, 2015. These actuarial valuations used the following actuarial assumptions:

Actuarial Assumptions

Investment rate of return/Discount rate[1]	7.2%
Projected salary increases[1]	4% to 11.5%
Cost-of-living adjustments	N/A

Inflation is included at 3% the total pension liabilities are measured based on assumptions pertaining to the interest rates, inflation rates, and employee demographic behavior in future years. The assumptions used were based on the results of an actuarial experience study conducted in 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality rates were based on the Sex distinct RP – 2000 combined Mortality Table projected to 2015 using scale AA for Males or Females, as appropriate, for mortality improvement.

Projected benefit payments do not include the effects of projected ad hoc cost-of-living adjustments (ad hoc COLAs) as they are not substantively automatic. The primary considerations relevant to making this determination include the historical pattern of granting the changes and the consistency in the amounts of the changes.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by an asset allocation percentage, which is

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based on the nature and mix of current and expected plan investments, and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Plan's current and expected asset allocation are summarized in the following table:

Asset class:	Long-Term expected real rate of return	Asset Allocation
Domestic equity	5.7%	36.5%
International equity	5.7	16.5
Fixed income	2.0	22.6
Alternative investments	7.8	19.6
Cash and equivalents	-	4.8

Discount rate: The discount rate for all plans used to measure the total pension liability was 7.2%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at rates determined by the Board of Pension Trustees, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate: The following presents the City's proportionate share of the net pension liability (asset) of the Plan, calculated using the discount rate of 7.2%, as well as what the Plans' net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate (dollar values expressed in thousands):

	1% Decrease 6.20%	Current Discount Rate 7.20%	1% Increase 8.20%
City of Dover's proportionate share of the net pension liability	$ 2,278	$ (525)	$ (4,737)

Separately issued financial statements for DPERS are available from the pension office at:

McArdle Building, Suite 1
860 Silver Lake Blvd
Dover, DE 19904

Or at the following web address: www.delawarepensions.com

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FINANCIAL SECTION

PART D

REQUIRED SUPPLEMENTARY INFORMATION

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Services to Our Residents and Customers

Animal Control Enforcement
Beautification Building
Bulk Trash Collection
Community Development/Housing
Community Policing
Economic Development
Elections
Electricity
Emergency Preparedness
Fire Protection
Inspections & Code Enforcement
Leaf Collection
Library
Parks
Planning & Zoning
Police Protection
Recreation
Snow Removal
Street Maintenance/Cleaning
Trash Collection
Tree Maintenance & Management
Water/Sewage

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CITY OF DOVER
GENERAL FUND

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Basis)

For the Year Ended June 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Beginning Balance - Working Capital	$ 3,977,500	$ 4,820,400	$ 4,820,414	$ 14
REVENUES:				
Fines & Police Revenue	639,000	588,100	596,081	7,981
911 Fee	63,300	63,300	63,337	37
Interest Earnings	35,000	140,000	171,806	31,806
Library Revenues - General	72,000	67,000	67,078	78
Library Revenues - County Reimb.	450,000	312,600	352,599	39,999
Business Licenses	1,425,000	1,472,000	1,475,794	3,794
Permits & Other Licenses	1,436,300	1,436,300	1,756,849	320,549
Miscellaneous Revenues	22,700	56,600	60,626	4,026
Police Extra Duty Fees	533,000	461,500	559,929	98,429
Property taxes	12,844,500	12,783,800	12,797,900	14,100
Bid Revenue	49,700	49,700	48,872	(828)
Recreations Revenue	149,000	149,000	183,174	34,174
Franchise Fees	672,300	682,300	684,540	2,240
Transfer Tax	1,340,000	2,090,200	2,188,634	98,434
Sanitation Fees	2,580,000	2,530,000	2,527,478	(2,522)
Garrison Farm Rent	93,700	93,900	93,858	(42)
Court of Chancery Fees	1,065,100	1,090,400	1,239,300	148,900
Interfund Service Receipts Water/Wastewater	1,492,700	1,420,200	1,426,018	5,818
Interfund Service Receipts Electric	3,738,500	3,586,700	3,640,969	54,269
Grants:				
Cable Franchise Grant	-	50,000	50,000	-
Green Energy Grant	98,500	98,500	98,500	-
Miscellaneous Grants	25,000	25,000	8,933	(16,067)
Police Pension Grant	500,000	500,000	415,128	(84,872)
Transfer from Police Grant Funds	74,400	172,700	159,017	(13,683)
Transfer from Municipal Street Aid	564,200	673,100	673,377	277
Transfer from Civil Traffic Penalties	450,000	480,000	468,793	(11,207)
Transfer from Verizon and CI Reserves	13,200	13,200	15,911	2,711
Transfer from Water/Wastewater Fund	850,000	850,000	850,000	-
Transfer from Electric Fund	10,000,000	10,000,000	10,000,000	-
Total Revenues	41,277,100	41,936,100	42,674,501	738,401
TOTAL BEGINNING BALANCE & REVENUES	$ 45,254,600	$ 46,756,500	$ 47,494,915	$ 738,415

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	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES:				
Tax Assessor	$ 234,800	$ 240,700	$ 237,364	$ 3,336
Fire	745,400	735,400	686,947	48,453
Library	1,510,000	1,456,000	1,430,640	25,360
Recreation	729,500	723,200	713,462	9,738
Planning Commission	534,000	534,200	516,303	17,897
Public Inspections	664,700	749,000	726,661	22,339
Life Safety	482,200	481,500	491,402	(9,902)
Code Enforcement	419,400	411,500	396,097	15,403
Economic Development	238,000	245,000	240,057	4,943
Police	15,761,400	16,557,500	16,635,520	(78,020)
Streets	674,500	684,500	667,574	16,926
Sanitation	2,157,900	2,125,100	2,093,043	32,057
Allocated Expenditures:				
Human Resources	383,900	378,000	366,812	11,188
Customer Services	1,120,100	1,082,000	1,037,886	44,114
City Manager	750,300	909,300	917,201	(7,901)
Information Technology	704,800	625,500	603,226	22,274
Finance	978,500	992,600	979,550	13,050
Public Services-Administration	626,800	580,300	552,815	27,485
Facilities Management	707,500	692,200	665,827	26,373
Engineering	181,400	173,400	166,579	6,821
Central Services	560,200	570,300	558,220	12,080
Vehicle Maintenance	768,500	760,000	791,913	(31,913)
City Clerk	383,400	382,800	370,101	12,699
Mayor	76,100	76,100	74,861	1,239
Council	118,100	113,600	100,129	13,471
Grounds Maintenance	1,210,300	1,133,000	1,056,855	76,145
Insurance	690,000	690,000	680,148	9,852
New Street Property Acquisitions	-	240,400	240,362	38
Contribution to Downtown Dover Partnership	70,000	70,000	70,000	-
Misc. Grant Expense	25,000	25,000	-	25,000
Other Employment Expenses	520,100	43,300	-	43,300
Bank & CC Fees	15,000	10,600	7,346	3,254
Retiree Benefits	1,895,600	1,567,700	1,567,700	-
Subtotal	35,937,400	36,059,700	35,642,601	417,099
Debt Service - Principal and Interest	660,800	669,400	672,389	(2,989)
Transfer to Capital Asset Reserve	-	229,600	229,600	-
Transfer to Capital Fund for Projects	2,625,400	2,625,400	2,625,400	-
Transfer to Police Pension Fund	500,000	500,000	415,128	84,872
Transfer to Uncollectible Reserve	50,000	50,000	350,000	(300,000)
Transfer to Inventory Reserve	10,000	10,000	10,000	-
Transfer to Verizon Reserve	50,000	50,000	50,000	-
Appropriation to Police Pension Fund	570,000	676,500	676,500	-
Appropriation to General Pension Fund	-	594,300	594,300	-
Street Lights	797,700	797,700	804,246	(6,546)
Total Expenditures	41,201,300	42,262,600	42,070,164	192,436
Budget Balance - Working Capital	4,103,300	4,493,900	5,424,751	(930,851)
Total Budget Balance & Expenditures	$ 45,304,600	$ 46,756,500	$ 47,494,915	$ (738,415)
Budget Balance - Working Capital			$ 5,424,751	
Perspective and GAAP (Non-GAAP) Differences:				
Fair value of investment adjustment			17,551	
Deferred Revenues - Non-spendable			(273,240)	
Inventory & Prepaids - Non-spendable			(173,540)	
Unassigned Fund Balance			$ 4,995,522	

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. GOVERNMENTAL BUDGETS

A. Budgetary Basis of Accounting

The City prepares its budget for the General Fund revenue on a modified accrual basis. The expenditures are accounted for when the purchase orders are issued. Encumbrances are established when purchase orders are issued and accounted for as a reservation of fund balance at year-end. The budget is amended in the subsequent year for the outstanding encumbrances of the prior year. The modified accrual basis of accounting is used for the fund financial statements.

General Fund actual revenues were higher than the final budget by $738,401 with increases in police fines, interest earnings, library revenues – County reimbursement, building permits and other licenses, police extra-duty, property taxes, recreation revenues, transfer taxes, Court of Chancery fees, and interfund transfer receipts. The major sources of decreases in revenues was attributed to Miscellaneous grants, Police pension grant receipts, transfers from Police Grant Funds and Civil Traffic Penalties. Expenditures were lower than budget by $192,436 due to lower than budgeted expense across several functions as a result of personnel reductions through attrition and retirements. The transfer to the uncollectible reserve was increased from $50,000 to $350,000 due to the abnormal amount of write-offs due to uncollectible demolition receivables. The net result is an increase of $930,851 to the General Fund ending fund balance.

B. Budget Amendments

During this fiscal year, the City Council amended the budget three times. These budget amendments or supplemental appropriation ordinances were primarily for the following purposes:

1. To re-appropriate budget balances for ongoing capital projects.
2. To amend the grant budgets, reserve accounts for the actual results of the prior fiscal year, and all carried forward budget balances for the major operating funds from the prior fiscal year, as well as program revenues and expenses based on the analyses provided by a mid-year review.
3. To amend significant changes in program revenues, expenses and ending fund balances based on actual amounts.

2. PENSION PLANS

A. Police Pension Plan

The Actuarially Determined Contribution (ADC) is being amortized using a level dollar method on a closed basis. The amortization period is 9 years for the 2016 fiscal year and will decline by 1 year until 1 year.

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Schedule of Changes in Net Pension Liability, Related Ratios (in Thousands)
POLICE PENSION

	Fiscal Year Ending June 30		
	2016	**2015**	**2014**
Total Pension Liability			
Interest on total pension liability	$ 1,281	$ 1,311	$ 1,325
Effect of economic/demographic (gains) or losses	(836)	286	25
Effect of assumption changes or inputs	-	932	-
Benefit payments	(1,528)	(1,557)	(1,548)
Net change in total pension liability	(1,083)	972	(198)
Total pension liability, beginning	20,471	19,499	19,697
Total pension liability, ending (a)	$ 19,388	$ 20,471	$ 19,499
Fiduciary Net Position			
Employer contributions	$ 1,093	$ 1,386	$ 1,229
Investment income net of investment expenses	279	283	1,583
Benefit payments	(1,528)	(1,557)	(1,548)
Administrative expenses	(5)	(6)	(20)
Net change in plan fiduciary net position	(161)	106	1,244
Fiduciary net position, beginning	12,385	12,279	11,035
Fiduciary net position, ending (b)	$ 12,224	$ 12,385	$ 12,279
Net pension liability, ending = (a) - (b)	$ 7,164	$ 8,086	$ 7,220
Fiduciary net position as a % of total pension liability	63.05%	60.50%	62.97%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

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Police Pension Fund
Required Supplementary Information
Schedule of Employer Contributions

Fiscal Year Ended June 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2016	$ 1,212,000	$ 1,093,278	$ 118,722	-	N/A
2015	1,176,422	1,385,789	(209,367)	-	N/A
2014	1,155,110	1,229,363	(74,253)	-	N/A
2013	1,155,796	1,074,599	81,197	-	N/A
2012	979,132	668,274	310,858	-	N/A
2011	1,082,956	633,636	449,320	-	N/A
2010	786,436	496,587	289,849	-	N/A
2009	520,505	725,492	(204,987)	-	N/A
2008	358,807	721,202	(362,395)	-	N/A
2007	485,055	746,985	(261,930)	-	N/A

NET PENSION LIABILITY

Net Pension Liability	June 30, 2016	June 30, 2015
Total pension liability	$ 19,387,871	$ 20,471,000
Fiduciary net position	12,224,685	12,384,845
Net pension liability	7,163,186	8,086,155
Fiduciary net position as a % of total pension liability	63.05%	60.50%
Covered payroll	-	-
Net pension liability as a % of covered payroll	N/A	N/A

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. Any significant changes during this period have been reflected as prescribed by GASB 67 and 68.

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Actuarial Methods and Significant Assumptions

Valuation date	July 1, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar amortization: The amortization period is 9 years for the 2016 fiscal year and will decline by 1 each year until 1 year.
Amortization period	Closed
Asset valuation method	The Market Value of Assets
Actuarial assumptions:	
Investment rate of return	6.5% (See supplementary schedule in RSI)
Discount rate	6.5%
Projected salary increases	none, no remaining active participants
Includes inflation at	2.5%
Automatic cost of living (retirees)	2.0%
Mortality	RP-2000 Healthy Annuitant Mortality projected on a generational basis using Scale AA. As a generational table, it reflects mortality improvements both before and after the measurement date.

B. General Employee Pension Plan

The Actuarially Determined Contribution (ADC) is based on an amortization of the unfunded actuarial liability over 15 years beginning July 1, 2014 on a closed basis.

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Schedule of Changes in Net Pension Liability, Related Ratios (in Thousands)
General Pension

	Fiscal Year Ending June 30		
	2016	2015	2014
Total Pension Liability			
Service cost	$ 401	$ 459	$ 484
Interest on total pension liability	3,719	3,861	3,810
Effect of economic/demographic (gains) or losses	(267)	(422)	111
Effect of assumption changes or inputs	-	1,956	-
Benefit payments	(3,718)	(3,700)	(3,654)
Net change in total pension liability	135	2,154	751
Total pension liability, beginning	58,673	56,519	55,768
Total pension liability, ending (a)	$ 58,808	$ 58,673	$ 56,519
Fiduciary Net Position			
Employer contributions	$ 3,089	$ 3,420	$ 3,473
Member contributions	202	209	212
Investment income net of investment expenses	850	955	4,153
Benefit payments	(3,718)	(3,700)	(3,654)
Administrative expenses	(16)	(19)	(20)
Net change in plan fiduciary net position	407	865	4,164
Fiduciary net position, beginning	35,291	34,426	30,263
Fiduciary net position, ending (b)	$ 35,698	$ 35,291	$ 34,427
Net pension liability, ending = (a) - (b)	$ 23,110	$ 23,382	$ 22,092
Fiduciary net position as a % of total pension liability	60.70%	60.15%	60.91%
Covered payroll	$ 5,504	$ 5,864	$ 5,971
Net pension liability as a % of covered payroll	419.83%	398.73%	370.03%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

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General Employee Pension Plan
Required Supplementary Information
Schedule of Employer Contributions

Fiscal Year Ended June 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2016	$ 3,025,982	$ 3,089,409	$ (63,427)	$ 5,504,387	56.13%
2015	2,983,776	3,419,512	(435,736)	5,864,089	58.31%
2014	2,628,694	3,472,736	(844,042)	5,970,703	58.16%
2013	3,217,964	9,788,571	(6,570,607)	7,076,322	138.33%
2012	3,130,022	3,142,951	(12,929)	7,974,057	39.41%
2011	3,149,493	3,347,728	(198,235)	8,256,751	40.55%
2010	2,564,767	2,270,623	294,144	8,786,981	25.84%
2009	2,356,529	2,491,393	(134,864)	8,716,361	28.58%
2008	2,269,802	2,908,080	(638,278)	8,006,103	36.32%
2007	2,231,594	2,767,177	(535,583)	7,612,121	36.35%

Actuarial Methods and Significant Assumptions

Interim valuation date	June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Remaining amortization period	14 years
Amortization period	Closed; smooths gains and losses over a 5-year period
Asset valuation method	The Market Value of Assets
Actuarial Assumptions:	
Investment rate of return	6.5%
Discount rate	6.5%
Projected salary increases	3.0%
Includes inflation at	2.5%
Mortality	RP-2000 Healthy Annuitant Mortality with Generational improvements using Scale AA

C. State Police Pension Plan

The County & Municipal Police and Firefighter's Pension Plan is a cost sharing multiple-employer defined-benefit pension plan established in the Delaware Code.

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Schedule of the City of Dover's Proportionate Share of the Net Pension Liability
County & Municipal Police and Firefighter's Pension Plan

	Fiscal Year Ending 2015	2014
City's proportion of the net pension liability(asset)	9.6070%	9.6334%
City's proportionate share of the net pension liability(asset)	$ (524,958)	$ (1,042,117)
City's covered-employee payroll	$ 7,060,453	$ 6,582,053
City's proportionate share of the net pension liability(asset) as a percentage of its covered-employee payroll	(7.44%)	(15.83%)
Plan fiduciary net position as a percentage of the total pension liability	98.07%	104.47%

GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Schedule of City of Dover's Contributions
County & Municipal Police and Firefighter's Pension Plan

	Fiscal Year Ending 2015	2014
Contractually required contribution (ERS)	$ 933,750	$ 990,588
Contributions in relation to the contractually required contribution	(933,750)	(990,588)
Contribution deficiency (excess)	$ -	$ -
Board's covered-employee payroll	$ 7,060,453	$ 6,582,053
Contributions as a percentage of covered-employee payroll	13.23%	15.05%

This schedule is presented to illustrate the requirement to show information for 10 years. However, information prior to June 30, 2015 is not available.

3. OTHER POST-EMPLOYMENT PLAN

The following information presents additional information related to funding status and progress of Other Postemployment Benefits. It is intended to help readers assess the individual plans' funding status on a going-concern basis and assess progress made in accumulating sufficient assets to pay benefits when due.

The amount shown below as actuarial accrued liability is a measure of the difference between the actuarial present value of future plan benefits, and the actuarial present value of future normal cost.

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OPEB Trust
Schedule of Funding Status and Progress

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Unfunded Actuarial Accrued Liabilities (UAAL) (2) – (1)	(4) Funded Ratio (1)/(2)	(5) Covered Payroll	(6) UAAL as a % of Covered Payroll (3)/(5)
7/1/2015	$ 22,448,290	$ 66,600,509	$ 44,152,219	33.7%	$ 17,656,880	250%
7/1/2014	18,752,196	51,224,521	32,472,325	36.6%	17,059,787	190%
7/1/2013	13,627,223	70,414,000	56,786,777	19.4%	17,521,727	324%
7/1/2012	10,913,172	71,021,484	60,108,312	15.4%	17,335,618	347%
7/1/2011	7,047,987	83,441,000	76,393,013	8.4%	18,454,162	414%
7/1/2010	4,882,375	83,518,121	78,635,746	5.8%	18,292,104	430%
7/1/2009	4,761,141	64,812,543	60,051,402	7.3%	18,797,853	319%

Actuarial Methods and Significant Assumptions

Valuation date	July 1, 2014
Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar Amount Open
Remaining amortization period	30 years (open)
Asset valuation method	The Market Value of Assets
Actuarial Assumptions:	
Investment rate of return	6.5%
Discount rate	6.5%
Ultimate Rate of Medical inflation	Varies between 5.00% and 5.70%
Initial Rate of Medical Inflation	7.00%<65 and 6.60%>=65
Health Care Cost Trend	Getzen Model version 12.2 with real GDP growth assumption 1.8%
Mortality	RP-2000 Health Annuitant Mortality Table Projected on a generational basis using Scale AA

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FINANCIAL SECTION

PART E

SUPPLEMENTARY INFORMATION

Combined Fund Schedules
Budgetary Schedules

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Arbor Day Group Photo, April 2016 –

2016 Arbor Day Poster Contest Winners gather for a photo with Governor Markell, state legislators, representatives from the City of Dover, and Department of Agriculture officials.

Credit Photo: delawaretrees.com/2016arbordayceremony

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FINANCIAL STATEMENTS
GENERAL FUND COMBINING SCHEDULES

The Governmental Capital Projects Fund is combined with the General Fund in the Basic Financial Statements. The combining schedules are presented in the supplementary information.

The budgetary comparison for the Governmental Capital Projects Fund has its own separate budget and is presented in this section to show legal compliance. The perspective difference between the basis of budgeting and GAAP is explained in the reconciliation of the basis of budgeting to GAAP.

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The City of Dover
Combining General Fund Balance Sheet
June 30, 2016

	General Fund	General Capital Projects Fund	Total General Funds
Assets:			
Cash and Cash Equivalents	$ 1,283,983	$ 271,477	$ 1,555,460
Restricted Cash and Cash Equivalents	-	763,697	763,697
Investments	4,905,446	2,741,938	7,647,384
Restricted Investments	18,438	-	18,438
Receivables, net			
Accounts	813,294	-	813,294
Taxes	77,421	-	77,421
Due from Other Funds	614,906	-	614,906
Prepaid Items	59,384	-	59,384
Inventory, at Cost	114,156	-	114,156
Total Assets	$ 7,887,028	$ 3,777,112	$ 11,664,140
Liabilities:			
Accounts Payable	$ 1,282,503	$ 655,401	$ 1,937,904
Deferred Revenue	23,144	57,825	80,969
Due to Other Funds	1,911	1,920	3,831
Other	208,972	-	208,972
Total Liabilities	1,516,530	715,146	2,231,676
Deferred Inflows of Resources:			
Unavailable revenue	273,240	-	273,240
Total Deferred Inflows of Resources	273,240	-	273,240
Fund Balances:			
Non-Spendable			
Inventory and Prepaids	173,540	-	173,540
Library Endowment	5,000	-	5,000
Patronage Stock	16,594	-	16,594
Restricted			
Library Endowment	1,844	-	1,844
Verizon Cable Franchise	171,925	-	171,925
Committed			
Contingency	732,833	-	732,833
Parkland Reserve	-	326,364	326,364
Assigned			
Capital Assets	-	2,735,602	2,735,602
Unassigned	4,995,522	-	4,995,522
Total Fund Balances	6,097,258	3,061,966	9,159,224
Total Liabilities and Fund Balances	$ 7,887,028	$ 3,777,112	$ 11,664,140

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The City of Dover
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances of the General Fund
For the Year Ended June 30, 2016

	General Fund	General Capital Projects Fund	Total General Funds
Revenues			
Fines	$ 659,418	$ -	$ 659,418
Library Revenue- General	67,078	-	67,078
Library Revenue County Reimbursement	352,599	-	352,599
Licenses and Permits	3,232,643	-	3,232,643
Sanitation Fees and Rebates	2,527,478	-	2,527,478
Miscellaneous Services	1,582,127	258,064	1,840,191
Property Taxes	12,846,772	-	12,846,772
Grants Received	572,561	63,890	636,451
Court of Chancery Fees	1,239,300	-	1,239,300
Investment Income	164,460	5,427	169,887
Total Revenues	23,244,436	327,381	23,571,817
Expenditures			
Current:			
General Government	1,873,837	-	1,873,837
Library Services	1,430,640	-	1,430,640
Public Safety and Law Enforcement	20,268,618	770,506	21,039,124
Public Works	1,534,037	68,352	1,602,389
Recreational Services	713,462	70,514	783,976
Streets and Sanitation Services	2,760,616	3,321,197	6,081,813
Engineering services	166,579	-	166,579
Financial Administration	919,086	-	919,086
Garage and Stores	381,609	84,234	465,843
Insurance	280,901	-	280,901
Retiree Health Care	1,567,700	-	1,567,700
Employee Pension	594,300	-	594,300
Community and Economic Development	122,813	-	122,813
Street Lights	804,246	-	804,246
Debt Service:			
Principal Retirement	553,824	-	553,824
Interest and Fiscal Charges	118,565	-	118,565
Total Expenditures	34,090,833	4,314,803	38,405,636
Excess (deficiency) of Revenues over Expenditures	(10,846,397)	(3,987,422)	(14,833,819)
Other Financing Sources and Uses			
Reserve Transfers	(263,687)	(92,700)	(356,387)
Interfund Transfers	11,714,421	2,625,400	14,339,821
Total other Financing Sources and Uses	11,450,734	2,532,700	13,983,434
Net Change in Fund Balances	604,337	(1,454,722)	(850,385)
Fund Balances at Beginning of Year	$ 4,820,414	$ 2,926,738	$ 7,747,152
Fund Balances at End of Year	$ 5,424,751	$ 1,472,016	$ 6,896,767
Perspective and GAAP (Non-GAAP) Differences:			
Fair Value of Investment Adjustment	$ 17,551	$ 9,806	$ 27,357
Deferred Revenues - Non-spendable	(273,240)	-	(273,240)
Inventory & Prepaids - Non-spendable	(173,540)	-	(173,540)
Capital Asset - Assigned	-	(1,481,822)	(1,481,822)
Unassigned Fund Balance	$ 4,995,522	$ -	$ 4,995,522

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CITY OF DOVER
GOVERNMENTAL CAPITAL PROJECTS FUND

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget & Actual (Non-GAAP Basis)
For the Year Ended June 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Beginning Balance - Working Capital	$ 154,800	$ 2,926,700	$ 2,926,738	$ 38
REVENUES:				
State Grant - Other	-	80,500	63,890	(16,610)
Transfer from General Fund for Projects	2,625,400	2,625,400	2,625,400	-
Income from Sale of Assets	20,300	120,800	180,401	59,601
Interest Earnings	5,000	5,000	5,427	427
Miscellaneous Receipts	-	74,700	77,663	2,963
Total Revenues	2,650,700	2,906,400	2,952,781	46,381
TOTAL BEGINNING BALANCE & REVENUES	**$ 2,805,500**	**$ 5,833,100**	**$ 5,879,519**	**$ 46,419**
EXPENDITURES:				
Fire	$ 145,600	$ 445,800	$ 445,594	$ 206
Grounds Maintenance	201,100	185,200	68,352	116,848
Life Safety	55,700	55,700	56,411	(711)
Police	262,100	302,700	268,501	34,199
Recreation	-	73,900	70,514	3,386
Streets	1,428,500	3,735,000	2,918,713	816,287
Sanitation	449,000	449,000	402,484	46,516
City Manager	24,700	24,700	-	24,700
Fleet Maintenance	84,000	84,500	84,234	266
Subtotal	2,650,700	5,356,500	4,314,803	1,041,697
Transfer to Capital Asset Reserve	-	92,700	92,700	-
Total Expenditures	2,650,700	5,449,200	4,407,503	1,041,697
Budget Balance - Working Capital	154,800	383,900	1,472,016	(1,088,116)
Budget Balance & Expenditures	**$ 2,805,500**	**$ 5,833,100**	**$ 5,879,519**	**$ (46,419)**
Budget Balance - Working Capital			$ 1,472,016	
Perspective and GAAP (Non-GAAP) Differences:				
Fair value of investment adjustment			9,806	
Assigned to Capital assets			1,253,780	
Committed to Parks & Recreation improvements			326,364	
Total Fund Balances			**$ 3,061,966**	

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FINANCIAL STATEMENTS SPECIAL REVENUE FUNDS

Special Revenue Funds include the group of funds classified as grant funds and a Realty Transfer Tax Fund. The proceeds from specific revenue sources are restricted to specified expenditure purposes. The City adopts budgets for selected Special Revenue Funds. Combining and individual statements appear in this section.

POLICE GRANTS

The City of Dover Police Department receives various grants from the State of Delaware for public and highway safety and the U.S. Department of Justice for local law enforcement. All grant transactions are recorded in this fund.

LIBRARY GRANTS

The City of Dover Public Library receives various grants from the State of Delaware, Kent County, and the Federal Government. Activities associated with these grants are recorded in this fund.

MUNICIPAL STREET AID

The State of Delaware has passed legislation to share a portion of Delaware's motor fuel tax revenue with local municipalities through grants. The amount of the grant the City receives depends on its population and miles of streets maintained. The grant is used for street light expense within the City.

CDBG HOUSING GRANTS & NEIGHBORHOOD STABILIZATION PROGRAM

The City receives a U.S. Department of Housing and Urban Development Entitlement Grant for the Community Development Block Grant Program. This provides housing to low or moderate-income persons as well as public housing rehabilitation and community policing. Combined with the CDBG Fund is the Neighborhood Stabilization Program (NSP) that provides low interest loans for low to moderate-income families.

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FINANCIAL STATEMENTS SPECIAL REVENUE FUNDS

(Continued)

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STATE OF DELAWARE DEPARTMENT OF TRANSPORTATION GRANTS

The State of Delaware Department of Transportation grants provide funds for specific street projects in the City. State law provides funds to the State's elected officials for suburban street aid, which officials can then provide to their districts. The City receives these funds for designated street projects and records all transactions for this fund.

SUBSTANCE ABUSE PREVENTION GRANT

The State of Delaware General Assembly Grant-In-Aid Program provides funds to implement a substance abuse prevention program for at-risk and/or disadvantaged youths in the City of Dover.

ELECTRONIC RED LIGHT SAFETY PROGRAM (ERLSP)

The State of Delaware Department of Transportation provides a grant to municipalities that implement the Electronic Red Light Safety Program. Under this program, the City is granted a portion of the fines collected from drivers who are ticketed for running red lights installed with electronic photo identification equipment within the City limits.

REALTY TRANSFER TAX

Delaware Code states that realty transfer tax realized by the City shall be segregated from the general fund and the funds shall be expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements and debt reduction.

CITY OF DOVER
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2016

	POLICE GRANTS	LIBRARY GRANTS	MUNICIPAL STREET AID	CDBG/NSP HOUSING GRANTS	STATE D.O.T. GRANTS	SUBSTANCE ABUSE PREV. GRANT	ERLSP	REALTY TRANSFER TAX	TOTALS
ASSETS:									
Cash	$ 527,518	$ 65,051	$ 131	$ 11,719	$ 90,699	$ 112,248	$ 100	$ 28	$ 807,494
Receivables	200	-	-	-	-	-	-	1,177	1,377
Prepaid items	-	350	-	-	-	-	-	-	350
Due from General Fund	600	-	-	-	-	-	-	-	600
Due from other governments	14,326	-	-	9,546	-	-	56,446	-	80,318
TOTAL ASSETS	542,644	65,401	131	21,265	90,699	112,248	56,546	1,205	890,139
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Vouchers Payable	10,235	26,876	-	3,750	-	12,795	-	-	53,656
Deferred Revenue	1,128	1,000	-	-	-	-	-	-	2,128
Due to other funds-charges	18,364	-	31	177	-	-	56,446	28	75,046
Total Liabilities	29,727	27,876	31	3,927	-	12,795	56,446	28	130,830
Fund Balances:									
Nonspendable	-	350	-	-	-	-	-	-	350
Restricted	512,917	37,175	100	17,338	90,699	99,453	100	1,177	758,959
Total Fund Balances	512,917	37,525	100	17,338	90,699	99,453	100	1,177	759,309
TOTAL LIABILITIES AND FUND BALANCES	$ 542,644	$ 65,401	$ 131	$ 21,265	$ 90,699	$ 112,248	$ 56,546	$ 1,205	$ 890,139

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CITY OF DOVER
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN UNRESERVED FUND BALANCES
YEAR ENDED JUNE 30, 2016

	POLICE GRANTS	LIBRARY GRANTS	MUNICIPAL STREET AID	CDBG/NSP HOUSING GRANTS	HOT SHOT AND GAMES GRANT	STATE D.O.T. GRANTS	SUBSTANCE ABUSE PREV. GRANT	ERLSP	REALTY TRANSFER TAX	TOTALS
REVENUES:										
Grants received	$ 956,712	$ 296,335	$ 673,128	$ 256,662	$ 10,549	$ 577,284	$ 28,030	$ -	$ -	$ 2,798,700
Recreation revenue	-	-	-	-	-	-	65,145	-	-	65,145
Police fines	-	-	-	-	-	-	-	468,793	-	468,793
Transfer taxes	-	-	-	-	-	-	-	-	2,191,915	2,191,915
Investment income (loss)	2,022	-	214	-	-	145	-	-	437	2,818
TOTAL REVENUES	958,734	296,335	673,342	256,662	10,549	577,429	93,175	468,793	2,192,352	5,527,371
EXPENDITURES:										
Program expenditures	441,744	289,381	-	326,614	10,549	544,528	91,903	-	2,550	1,707,269
TOTAL EXPENDITURES	441,744	289,381	-	326,614	10,549	544,528	91,903	-	2,550	1,707,269
Excess (deficiency) of revenues over (under) expenditures	516,990	6,954	673,342	(69,952)	-	32,901	1,272	468,793	2,189,802	3,820,102
OTHER FINANCING SOURCES (USES):										
Transfers-out	(159,017)	-	(673,377)	-	-	-	-	(468,793)	(2,188,634)	(3,489,821)
Net Change in fund balances	357,973	6,954	(35)	(69,952)	-	32,901	1,272	-	1,168	330,281
FUND BALANCE AT BEGINNING OF YEAR	154,944	30,571	135	87,290	-	57,798	98,181	100	9	429,028
FUND BALANCE AT END OF YEAR	$ 512,917	$ 37,525	$ 100	$ 17,338	$ -	$ 90,699	$ 99,453	$ 100	$ 1,177	$ 759,309

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CITY OF DOVER
POLICE GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
UNRESERVED FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Beginning balance	$ 125,000	$ 154,900	$ 154,944	$ 44
Interest earned	-	-	2,022	2,022
Grants received	527,300	1,111,900	956,712	(155,188)
TOTAL REVENUES & BEGINNING BALANCE	652,300	1,266,800	1,113,678	(153,122)
EXPENDITURES:				
Personnel	80,300	80,300	76,423	(3,877)
Program expenses/supplies	410,600	377,600	177,889	(199,711)
Computer hardware	20,000	20,000	2,825	(17,175)
Telephone/fax	15,000	15,000	19,690	4,690
Training/Conference/Food/Travel	17,000	79,600	74,203	(5,397)
Consulting/audit fees	1,000	1,000	-	(1,000)
Contractual services	-	299,400	90,714	(208,686)
TOTAL EXPENDITURES	543,900	872,900	441,744	(431,156)
Other financing uses:				
Operating transfers - out	(74,400)	(172,700)	(159,017)	13,683
BALANCE CARRIED TO NEXT YEAR	$ 34,000	$ 221,200	$ 512,917	$ 291,717

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CITY OF DOVER
LIBRARY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
UNRESERVED FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Beginning balance	$ 17,300	$ 30,600	$ 30,571	$ (29)
Grants received: State	278,900	305,500	293,835	(11,665)
Grants received: Federal	2,500	2,500	2,500	-
TOTAL REVENUES & BEGINNING BALANCE	298,700	338,600	326,906	(11,694)
EXPENDITURES:				
Program expenditures/supplies (Fed Grant)	2,500	2,500	2,500	-
Program expenditures/supplies (State Grant)	24,100	27,500	25,436	(2,064)
Office Supplies	24,000	30,800	24,413	(6,387)
Printing/duplicating	13,200	12,500	12,306	(194)
Postage	100	100	43	(57)
Books	129,200	146,600	129,687	(16,913)
Furniture/Fixtures	3,100	7,000	9,827	2,827
Audio visual supplies	75,100	77,200	74,703	(2,497)
Training/conference/food/travel	2,000	8,800	3,303	(5,497)
Office equipment repairs	6,000	6,300	5,314	(986)
Office equipment lease	1,200	2,000	1,849	(151)
Contractual services	900	-	-	-
TOTAL EXPENDITURES	281,400	321,300	289,381	(31,919)
BALANCE CARRIED TO NEXT YEAR	$ 17,300	$ 17,300	$ 37,525	$ 20,225

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CITY OF DOVER
MUNICIPAL STREET AID FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
UNRESERVED FUND BALANCE-BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Beginning balance	$ 100	$ 100	$ 135	$ 35
State Grant - Operations	564,200	673,100	673,128	28
Interest Earned	-	-	214	214
TOTAL REVENUES & BEGINNING BALANCE	564,300	673,200	673,477	277
Other financing uses:				
Operating transfers-out	(564,200)	(673,100)	(673,377)	(277)
BALANCE CARRIED TO NEXT YEAR	$ 100	$ 100	$ 100	$ -

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CITY OF DOVER
HOUSING PROGRAMS - CDBG & NSP
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
UNRESERVED FUND BALANCE-BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Beginning balance CDBG	$ 2,100	$ 2,100	$ 2,013	$ (87)
Beginning balance NSP	-	-	85,277	85,277
Federal grant received	265,400	272,800	231,161	(41,639)
Revenue from NSP	-	-	25,501	25,501
TOTAL REVENUES & BEGINNING BALANCE	267,500	274,900	343,952	69,052
EXPENDITURES:				
Prior year Closing cost/down payment program	-	900	892	8
Prior year Ncall Research Inc.	-	6,500	5,500	1,000
Current year closing cost/down payment program	60,000	60,000	59,108	892
Current year Connection Community Supply	7,400	7,400	4,952	2,448
Current year Dover interfaith ministry	27,000	27,000	27,000	-
Current year MHDC home repair	35,300	35,300	12,990	22,310
Current year Habitat for Humanity	40,000	40,000	37,047	2,953
Current year Milford housing H/O rehab	52,900	52,900	39,506	13,394
Current year Peoples Place	6,800	6,800	6,722	78
Current year salaries	36,000	36,000	37,444	(1,444)
NSP Salaries	-	-	2,493	(2,493)
NSP expense	-	-	92,960	(92,960)
TOTAL EXPENDITURES	265,400	272,800	326,614	(53,814)
CDBG BALANCE CARRIED TO NEXT YEAR	$ 2,100	$ 2,100	$ 2,013	$ 87
NSP BALANCE CARRIED TO NEXT YEAR	$ -	$ -	$ 15,325	$ (15,325)

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CITY OF DOVER
STATE OF DELAWARE DEPARTMENT OF TRANSPORTATION GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
UNRESERVED FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Beginning balance	$ 144,000	$ 57,800	$ 57,798	$ (2)
Grants received: State	500,000	839,300	577,284	(262,016)
Interest earned	500	500	145	(355)
TOTAL REVENUES & BEGINNING BALANCE	644,500	897,600	635,227	(262,373)
EXPENDITURES:				
Program expenditures Grant Related	644,000	890,100	544,528	(345,572)
TOTAL EXPENDITURES	644,000	890,100	544,528	345,572
BALANCE CARRIED TO NEXT YEAR	$ 500	$ 7,500	$ 90,699	$ 83,199

CITY OF DOVER
SUBSTANCE ABUSE PREVENTION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
UNRESERVED FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Beginning balance	$ 41,000	$ 98,200	$ 98,181	$ (19)
Grants revenue	55,700	28,000	28,030	30
Recreation revenue	33,000	50,000	65,145	15,145
TOTAL REVENUES & BEGINNING BALANCE	129,700	176,200	191,356	15,156
EXPENDITURES:				
Temporary help/benefits	60,200	60,200	57,228	(2,972)
Program expenditures/supplies	55,700	55,700	34,675	(21,025)
TOTAL EXPENDITURES	115,900	115,900	91,903	(23,997)
BALANCE CARRIED TO NEXT YEAR	$ 13,800	$ 60,300	$ 99,453	$ 39,153

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FINANCIAL SCHEDULES PROPRIETARY FUND TYPES ENTERPRISE FUNDS

The following schedules pertaining to the major enterprise funds are not required under GAAP, but are included for public review of budgetary compliance. Accordingly, no reconciliation to the GAAP financial statements is provided.

WATER/WASTEWATER FUND

The Water/Wastewater Fund accounts for all operating activity of the Water/Wastewater Utility. This includes service revenues, investment earnings on operating accounts, direct and indirect operating expenses, sewerage treatment fees, debt service, and transfers to other funds and the Improvement and Extension Fund.

The Water/Wastewater Improvement and Extension Fund is used to account for all capital project and equipment purchases. The City utilizes revenue and expenditure accounts to record capital project receipts, transfers from the operating fund, and project costs.

The funds are combined for GAAP reporting purposes with assets capitalized.

ELECTRIC REVENUE FUND

The Electric Revenue Fund accounts for all operating activity of the electric utility. This includes service revenues, investment earnings on operating accounts, direct and indirect operating expenses, purchased power cost, debt service, and transfers to other funds and the Improvement and Extension Fund.

The Electric Improvement and Extension Fund is used to account for all capital project and equipment purchases. The City utilizes revenue and expenditure accounts to record capital project receipts, transfers from the operating fund, and project costs.

The funds are combined for GAAP reporting purposes with assets capitalized.

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CITY OF DOVER
WATER/WASTEWATER FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Beginning Balance - Water	$ 861,600	$ 1,072,900	$ 1,072,915	$ 15
Beginning Balance - Wastewater	293,400	206,900	206,894	(6)
TOTAL BEGINNING BALANCES	1,155,000	1,279,800	1,279,809	9
REVENUES:				
Water fees	6,200,000	5,366,600	5,457,061	90,461
Wastewater fees	3,728,000	3,823,800	3,745,497	(78,303)
Wastewater Treatment Fees	3,026,500	2,997,600	2,936,831	(60,769)
Groundwater adjustment	1,864,300	1,965,600	1,878,057	(87,543)
Miscellaneous services	64,000	56,200	69,555	13,355
Water tank space rent	341,900	341,900	337,989	(3,911)
Interest earnings	3,000	10,000	4,341	(5,659)
Sewer Impact Fees	250,000	222,400	207,516	(14,884)
Water Impact Fees	250,000	253,400	238,030	(15,370)
Total Revenues	15,727,700	15,037,500	14,874,877	(162,623)
TOTAL BEGINNING BALANCES & REVENUES	**$ 16,882,700**	**$ 16,317,300**	**$ 16,154,686**	**$ (162,614)**
EXPENSES:				
Engineering & Inspection	$ 517,500	$ 512,500	$ 499,239	13,261
Water	673,300	650,900	618,876	32,024
Water Treatment Plant	1,910,000	1,743,100	1,647,253	95,847
Wastewater	968,600	840,600	774,075	66,525
Kent County Treatment Fee	4,130,000	4,130,000	3,894,341	235,659
Interfund Service Fees	1,492,700	1,420,200	1,426,018	(5,818)
Retirees Health Care	178,600	60,200	60,200	-
Debt Service - Water	545,200	521,100	516,941	4,159
Debt Service - Wastewater	586,900	611,300	608,966	2,334
Other Employment Expenses	20,000	142,300	-	142,300
Bank & CC Fees	46,200	25,000	23,559	1,441
Other Appropriations:				
Approp to Pension Fund	-	248,400	248,400	-
Transfer to Water I/E	1,800,000	1,800,000	1,800,000	-
Transfer to Wastewater I/E	1,500,000	1,500,000	1,500,000	-
Transfer to Impact Fee Reserve - Wastewater	-	-	54,389	(54,389)
Transfer to General Fund from Water	550,000	550,000	550,000	-
Transfer to General Fund from Wastewater	300,000	300,000	300,000	-
Transfer to Contingency Reserve Water	32,000	32,000	32,000	-
Total Expenses	15,251,000	15,087,600	14,554,257	533,343
Budget Balance - Water	1,048,600	566,500	881,297	(314,797)
Budget Balance - Wastewater	583,100	663,200	719,132	(55,932)
Total Budget Balances - Working Capital	1,631,700	1,229,700	1,600,429	(370,729)
TOTAL BUDGET BALANCES & EXPENSES	**$ 16,882,700**	**$ 16,317,300**	**$ 16,154,686**	**$ 162,614**

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CITY OF DOVER
WATER/WASTEWATER IMPROVEMENT & EXTENSION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Beginning Balance -Water	$ 833,500	$ 4,990,300	$ 4,990,310	$ 10
Beginning Balance -Wastewater	1,027,600	4,551,700	4,551,722	22
TOTAL BEGINNING BALANCES	1,861,100	9,542,000	9,542,032	32
REVENUES:				
Miscellaneous Receipts	-	61,400	70,247	8,847
Grants Revenue	-	20,300	18,952	(1,348)
Interest earnings	25,000	69,900	119,442	49,542
Income from sale of assets	-	-	16,479	16,479
Transfer from Water Fund	1,800,000	1,800,000	1,800,000	-
Transfer from Wastewater Fund	1,500,000	1,500,000	1,500,000	-
Transfer from Water Impact Fee Reserve	165,000	165,000	20,800	(144,200)
Total Revenues	3,490,000	3,616,600	3,545,920	(70,680)
TOTAL BEGINNING BALANCES & REVENUES	**$ 5,351,100**	**$ 13,158,600**	**$ 13,087,952**	**$ (70,648)**
EXPENSES:				
Water	2,028,600	5,396,100	1,810,487	3,585,613
Wastewater	1,822,100	5,299,100	3,045,887	2,253,213
Water Treatment Plant	-	330,900	246,052	84,848
Transfer to Impact Fee Reserve - Wastewater	-	-	1,271,343	(1,271,343)
Total Expenses	3,850,700	11,026,100	6,373,769	4,652,331
Budget Balance - Water	617,400	1,179,900	3,584,464	(2,404,564)
Budget Balance - Wastewater	883,000	952,600	3,129,719	(2,177,119)
Total Budget Balances - Working Capital	1,500,400	2,132,500	6,714,183	(4,581,683)
TOTAL BUDGET BALANCES & EXPENSES	**$ 5,351,100**	**$ 13,158,600**	**$ 13,087,952**	**$ 70,648**

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CITY OF DOVER
ELECTRIC REVENUE FUND
SCHEDULE OF REVENUE AND EXPENSES
BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Beginning Balance - Working Capital	$ 6,177,600	$ 8,337,500	$ 8,337,466	$ (34)
REVENUES:				
Direct base sales	78,279,200	78,493,800	77,844,937	(648,863)
Rental income	202,600	202,600	238,862	36,262
Miscellaneous services	597,200	911,400	842,163	(69,237)
Utility tax	1,281,100	1,309,600	1,309,701	101
Green Energy	128,000	128,000	126,593	(1,407)
Interest earned-operating	47,900	35,000	64,340	29,340
Transfer from Rate Stabilization	3,000,000	750,000	750,000	-
Total Revenues	83,536,000	81,830,400	81,176,596	**(653,804)**
TOTAL BEGINNING BALANCE & REVENUES	**$ 89,713,600**	**$ 90,167,900**	**$ 89,514,062**	**$ (653,838)**
EXPENSES:				
Power Supply & Generation				
Power Supply	$ 23,402,600	$ 23,402,600	$ 23,610,686	$ (208,086)
Power Supply Management	996,000	996,000	996,000	-
RGGI	175,000	175,000	66,080	108,920
Dover Sun Park Energy	2,313,900	2,313,900	2,280,044	33,856
Solar Renewal Energy Credits	363,400	363,400	344,577	18,823
Renewable Energy Credits	673,400	673,400	586,169	87,231
Capacity Charges	10,225,100	10,225,100	10,574,198	(349,098)
PJM Charges - Transmission & Fees	7,932,500	7,932,500	5,247,660	2,684,840
PJM Charges - Load	7,966,100	7,966,100	2,960,596	5,005,504
Total Power Supply	54,048,000	54,048,000	46,666,010	7,381,990
Plant Operations	6,434,600	6,382,900	5,734,855	648,045
Capacity Credits	(10,472,100)	(10,472,100)	(9,827,426)	(644,674)
PJM Credits	(360,000)	(360,000)	(617,904)	257,904
PJM Spot Market Energy	(1,708,300)	(1,708,300)	(1,002,972)	(705,328)
Generation Fuels	1,167,300	1,167,300	1,339,688	(172,388)
Total Generation	(4,938,500)	(4,990,200)	(4,373,759)	(616,441)
Utility Tax	1,281,100	1,309,600	1,309,701	(101)
Administration	839,300	834,300	711,397	122,903
Transmission/Distribution	4,068,600	3,437,300	3,279,685	157,615
Electrical Engineering	1,335,800	1,120,900	1,065,980	54,920
Systems Operations	679,800	601,500	593,428	8,072
Meter Reading	360,500	363,200	358,571	4,629
Provision for Uncollectible	200,000	200,000	200,000	-
Retirees Health Care	537,800	57,700	57,700	-
OPEB Trust Contribution	1,030,000	-	326,411	(326,411)
Green Energy Payment to DEMEC	128,000	128,000	126,593	1,407
Bank & CC Fees	242,300	259,300	258,500	800
Interest on Deposits	20,500	20,500	18,283	2,217
Intrafund Service Fees	3,738,500	3,586,200	3,640,969	(54,769)
Other Appropriations:				-
Electric Capital Project Fund	3,500,000	3,500,000	3,665,375	(165,375)
General Fund	10,000,000	10,000,000	10,000,000	-
Debt Service	3,402,000	1,617,700	1,621,463	(3,763)
Rate Stabilization Fund	-	394,800	394,800	-
Insurance Reserve	10,000	10,000	10,000	-
Contingency Reserve	13,000	13,000	13,000	-
Other Employment Expenses	72,000	353,400	-	353,400
TOTAL EXPENSES	**80,568,700**	**76,865,200**	**69,944,107**	**6,921,093**
Budget Balance - Working Capital	9,144,900	13,302,700	19,569,955	(6,267,255)
TOTAL BUDGET BALANCE & EXPENSES	**$ 89,713,600**	**$ 90,167,900**	**$ 89,514,062**	**$ 653,838**

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CITY OF DOVER
ELECTRIC IMPROVEMENT AND EXTENSION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Beginning Balance - Working Capital	$ 3,623,600	$ 7,095,300	$ 7,095,270	$ (30)
TOTAL BEGINNING BALANCES	3,623,600	7,095,300	7,095,270	(30)
REVENUES:				
Transfer from Electric Revenue Fund	3,500,000	3,500,000	3,665,375	165,375
Bond Proceeds	-	2,108,000	1,942,628	(165,372)
Miscellaneous Receipts	-	15,000	-	(15,000)
Interest Earnings	26,700	57,900	92,608	34,708
Income from Sale of Assets	-	-	6,200	6,200
General Service Billing	1,900,000	1,900,000	327,453	(1,572,547)
Total Revenues	5,426,700	7,580,900	6,034,264	(1,546,636)
TOTAL BEGINNING BALANCES & REVENUES	**$ 9,050,300**	**$ 14,676,200**	**$ 13,129,534**	**$ (1,546,666)**
EXPENSES:				
Power Plant	$ 1,655,000	$ 2,299,800	$ 964,880	$ 1,334,920
Transmission/Distribution	2,887,600	3,524,900	1,109,450	2,415,450
Engineering	1,724,300	3,288,000	1,740,853	1,547,147
Meter Reading	-	23,000	-	23,000
Total Expenses	6,266,900	9,135,700	3,815,183	5,320,517
Budget Balance - Improvement & Extension Fund	2,783,400	5,540,500	9,314,351	(3,773,851)
Total Budget Balances - Working Capital	2,783,400	5,540,500	9,314,351	(3,773,851)
TOTAL BUDGET BALANCES & EXPENSES	**$ 9,050,300**	**$ 14,676,200**	**$ 13,129,534**	**$ 1,546,666**

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FINANCIAL SCHEDULES PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

WORKERS' COMPENSATION INSURANCE FUND

The City has created this fund to account for the revenues and expenses related to a self- insured Workers' Compensation Fund. The revenues are received from the City's various funds. These funds contribute to the Workers' Compensation Fund an amount based on salaries at a pre-determined assessment rate. Claims paid, reinsurance cost and third party administrator's fees are charged to this fund.

Budgetary schedule is included for public review of budgetary compliance.

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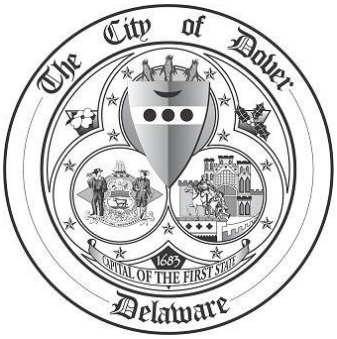
CITY OF DOVER
INTERNAL SERVICE FUND - WORKERS' COMPENSATION

SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON-GAAP BASIS) AND ACTUAL

YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Beginning Balance	$ 1,052,600	$ 1,248,200	$ 1,248,164	$ (36)
Interest Earned	10,600	20,700	23,653	2,953
City Contribution	642,500	620,000	679,064	59,064
Miscellaneous Revenue	-	9,400	9,489	89
TOTAL REVENUES	$ 1,705,700	$ 1,898,300	$ 1,960,370	$ 62,070
OPERATING EXPENSES:				
Program Expenses	$ 475,000	$ 475,000	$ 561,086	$ (86,086)
Contractual Services	25,000	25,000	4,000	21,000
Insurance	103,900	103,900	105,416	(1,516)
Bank Fees	1,300	-	-	-
State of Delaware - Self-Insurance Tax	37,000	38,100	38,041	59
TOTAL EXPENSES	$ 642,200	$ 642,000	$ 708,543	$ (66,543)
BUDGET BALANCE - CARRY FORWARD	$ 1,063,500	$ 1,256,300	$ 1,251,827	$ (4,473)

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FINANCIAL STATEMENTS FIDUCIARY FUND TYPES AGENCIES

DOWNTOWN DOVER PARTNERSHIP

The City established the Downtown Dover Partnership as an agency for the development of the downtown urban area.

FOURTH OF JULY CELEBRATION COMMITTEE

The Fourth of July Celebration Committee is designed to provide recreation enjoyment and educational events commemorating the birth of our nation.

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CITY OF DOVER
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2016

	BALANCE JUNE 30, 2015	ADDITIONS	DEDUCTIONS	BALANCE 30-Jun-16
DOWNTOWN DOVER PARTNERSHIP				
ASSETS:				
Cash	$ 764,480	$ 688,809	$ 904,962	$ 548,327
Receivables	49,685	4,330	53,881	134
Prepaid Items	-	94	-	94
Total Assets	$ 814,165	$ 693,233	$ 958,843	$ 548,555
LIABILITIES:				
Vouchers Payable	17,595	$ 732,387	$ 733,540	$ 16,442
Deposit Payable	27,432	-	-	27,432
Due to Agencies	769,138	-	264,457	504,681
Total Liabilities	$ 814,165	$ 732,387	$ 997,997	$ 548,555
4TH JULY CELEBRATION COMMITTEE				
ASSETS:				
Cash	$ 31,455	$ 19,854	$ 23,007	$ 28,302
Prepaid items	1,000	-	500	500
Total Assets	$ 32,455	$ 19,854	$ 23,507	$ 28,802
LIABILITIES:				
Vouchers Payable	$ -	$ 22,572	$ 22,572	$ -
Due to Agencies	32,455	19,854	23,507	28,802
Total Liabilities	$ 32,455	$ 42,426	$ 46,079	$ 28,802
TOTAL-ALL AGENCY FUNDS				
ASSETS:				
Cash & Investments	$ 795,935	$ 708,663	$ 927,969	$ 576,629
Receivables	49,685	4,330	53,881	134
Prepaid Items	1,000	94	500	594
Total Assets	$ 846,620	$ 713,087	$ 982,350	$ 577,357
LIABILITIES:				
Vouchers Payable	$ 17,595	$ 754,959	$ 756,112	$ 16,442
Deposit Payable	27,432	-	-	27,432
Due to Agencies	801,593	19,854	287,964	533,483
Total Liabilities	$ 846,620	$ 774,813	$ 1,044,076	$ 577,357

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STATISTICAL SECTION

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This section of the City of Dover's Comprehensive Annual Financial Report represents detailed information as a context for understanding what the statements, note disclosures and required supplementary information says about the Government's overall financial health.



Miss Delaware 2016 –

Amanda Debus was crowned Miss Delaware 2016 June 12, 2016 at Dover Downs Hotel & Casino.

Credit Photo: pageantsnews.com

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Statistical Section

This part of the City of Dover's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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Dover High School Commencement 2016 –

Johnny Martinez after receiving his diploma during DHS's 2016 graduation.

Credit Photo: Dover Post, David Paulk

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Table 1

City of Dover
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
Net investment in capital assets	$ 54,061,334	$ 51,485,408	$ 50,738,483	$ 49,577,021	$ 49,642,124	$ 38,839,995	$ 35,742,504	$ 35,752,624	$ 35,255,463	$ 29,709,046
Restricted	932,728	556,553	612,054	721,682	482,780	1,774,167	1,250,342	1,758,470	1,602,932	1,591,678
Unrestricted	(22,214,284)	(27,947,709)	(7,142,570)	(4,791,553)	(6,759,433)	(99,435)	4,820,682	9,536,614	15,155,125	13,849,061
Total governmental activities net position	32,779,778	24,094,252	44,207,967	45,507,150	43,365,471	40,514,727	41,813,528	47,047,708	52,013,520	45,149,785
Business-type activities										
Net investment in capital assets	110,647,045	108,565,514	101,670,949	100,079,972	98,303,263	97,270,906	96,660,480	91,471,776	101,154,934	89,289,351
Restricted	37,026,527	36,751,850	36,123,755	34,665,736	33,836,315	34,148,330	31,302,487	34,372,050	23,758,183	29,762,946
Unrestricted	26,876,166	21,732,221	36,098,998	39,534,763	33,947,753	23,286,232	19,318,633	18,614,907	16,263,139	14,371,418
Total business-type activities net position	174,549,738	167,049,585	173,893,702	174,280,471	166,087,331	154,705,468	147,281,600	144,458,733	141,176,256	133,423,715
Primary government										
Net investment in capital assets	164,708,379	160,050,922	152,409,432	149,656,993	147,945,387	136,110,901	132,402,984	127,224,400	136,410,397	118,998,397
Restricted	37,959,255	37,308,403	36,735,809	35,387,418	34,319,095	35,922,497	32,552,829	36,130,520	25,361,115	31,354,624
Unrestricted	4,661,882	(6,215,488)	28,956,428	34,743,210	27,188,320	23,186,797	24,139,315	28,151,521	31,418,264	28,220,479
Total primary government net position	$207,329,516	$191,143,837	$218,101,669	$219,787,621	$209,452,802	$195,220,195	$189,095,128	$191,506,441	$193,189,776	$178,573,500

NOTE
The fiscal years prior to 2015 show fund balances as they were reported prior to GASB 68.

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Table 2

City of Dover
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Expenses										
Governmental activities:										
General government	$ 4,672,477	$ 3,374,955	$ 1,288,977	$ 1,474,045	$ 1,180,327	$ 1,248,124	$ 1,510,308	$ 1,855,983	$ 1,384,276	$ 1,472,104
Public safety	20,159,412	21,336,042	19,219,986	17,989,463	17,638,304	16,848,343	16,357,692	15,929,187	15,120,737	14,509,849
Public Works	7,381,557	3,848,402	6,594,829	6,099,484	8,135,172	6,257,946	7,115,319	7,539,463	4,355,206	4,791,235
Library and recreation	2,183,802	3,079,426	2,942,800	2,313,048	2,377,363	2,731,492	2,265,205	2,417,236	2,108,664	1,875,872
Community and economic development	551,879	444,474	676,554	939,966	773,208	1,173,546	2,228,744	724,555	497,914	639,545
Central services	483,426	443,072	512,586	454,816	469,385	599,498	544,611	550,886	586,274	552,042
Financial administration	1,249,012	1,247,976	1,368,048	1,122,830	1,146,524	2,463,426	2,353,180	2,557,465	1,425,074	1,588,425
Other post-employment benefits	-	-	3,348,267	5,119,778	6,534,630	6,142,627	2,843,480	2,441,541	-	-
Interest on long-term debt	118,565	174,912	122,812	114,785	90,161	75,397	78,581	87,491	82,657	106,815
Total governmental activities expenses	36,800,130	33,949,259	36,074,859	35,628,215	38,345,074	37,540,399	35,297,120	34,103,807	25,560,802	25,535,887
Business-type activities										
Water and Sewer	11,925,299	11,322,958	11,397,992	10,905,358	11,068,607	10,912,722	11,971,445	11,196,913	10,387,198	9,846,771
Electric	60,795,651	67,562,077	74,481,048	74,595,585	77,625,673	90,296,244	90,940,056	94,475,940	88,442,048	88,297,987
Total business-type activities	72,720,950	78,885,035	85,879,040	85,500,943	88,694,280	101,208,966	102,911,501	105,672,853	98,829,246	98,144,758
Total primary government expenses	109,521,080	112,834,294	121,953,899	121,129,158	127,039,354	138,749,365	138,208,621	139,776,660	124,390,048	123,680,645
Program Revenues										
Governmental activities:										
Charges for services:										
General government	2,336,389	2,116,233	2,137,574	2,463,437	4,043,168	1,503,243	1,307,296	1,426,972	1,603,935	1,683,817
Public safety	4,920,783	4,558,200	4,676,162	4,240,847	4,803,827	4,682,687	4,309,516	4,358,641	4,571,911	4,499,315
Public works	2,527,478	2,578,892	2,595,648	2,624,877	1,903,623	2,173,434	1,340,729	1,396,801	1,334,492	1,312,328
Library and recreation	667,996	696,179	699,622	656,001	632,824	632,861	650,283	715,404	788,875	1,100,412
Operating grants and contributions	2,759,367	2,298,936	2,159,616	2,914,696	2,654,051	5,032,926	3,813,842	2,758,194	2,511,244	3,108,545
Capital grants and contributions	675,784	166,379	1,226,559	2,107,444	6,292,303	856,338	169,130	1,090,838	647,724	790,612
Total governmental activities program revenues	13,887,797	12,414,819	13,495,181	15,007,302	20,329,796	14,881,489	11,590,796	11,746,850	11,458,181	12,495,029

(Continued)

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(Table 2 Continued - Changes in Net Position)

	Fiscal Year					Fiscal Year				
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Program Revenues										
Business-type activities:										
Charges for services:										
Water and Sewer	14,976,213	14,875,806	13,268,213	13,387,706	13,775,833	14,033,678	11,531,595	11,319,027	12,158,812	11,819,643
Electric	80,695,910	79,802,674	79,489,192	90,685,693	93,529,401	101,902,619	100,278,474	101,420,982	96,858,790	87,014,071
Capital Contributions	44,955	1,516,932	401,947	-	441,285	997,750	392,855	-	2,078,040	705,572
Total business-type activities program revenues	95,717,078	96,195,412	93,159,352	104,073,399	107,746,519	116,934,047	112,202,924	112,740,009	111,095,642	99,539,286
Total primary government program revenues	109,604,875	108,610,231	106,654,533	119,080,701	128,076,315	131,815,536	123,793,720	124,486,859	122,553,823	112,034,315
Net (expense)/revenue:										
Governmental activities	(22,912,333)	(21,534,440)	(22,579,678)	(20,620,913)	(18,015,278)	(22,658,910)	(23,706,324)	(22,356,957)	(14,102,621)	(13,040,858)
Business-type activities	22,996,128	17,310,377	7,280,312	18,572,456	19,052,239	15,725,081	9,291,423	7,067,156	12,266,396	1,394,528
Total primary government net revenue (expense)	83,795	(4,224,063)	(15,299,366)	(2,048,457)	1,036,961	(6,933,829)	(14,414,901)	(15,289,801)	(1,836,225)	(11,646,330)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	12,846,774	11,176,763	11,094,479	11,126,395	11,050,198	10,904,908	10,029,584	10,075,401	9,557,982	9,032,995
Transfer taxes	2,191,915	1,713,505	1,543,626	1,107,686	1,373,103	1,461,983	867,692	1,197,425	3,515,422	3,008,371
Investment earnings	263,667	92,479	142,390	36,793	141,925	137,218	268,748	585,264	726,683	1,230,540
Transfers	16,295,503	10,500,000	8,500,000	10,491,718	8,300,796	8,856,000	7,306,120	5,533,055	7,166,269	5,385,000
Total governmental activities	31,597,859	23,482,747	21,280,495	22,762,592	20,866,022	21,360,109	18,472,144	17,391,145	20,966,356	18,656,906
Business-type activities:										
Investment earnings	799,528	544,624	832,919	112,402	630,420	554,787	837,564	1,748,376	2,652,414	2,664,831
Transfers	(16,295,503)	(10,500,000)	(8,500,000)	(10,491,718)	(8,300,796)	(8,856,000)	(7,306,120)	(5,533,055)	(7,166,269)	(5,385,000)
Total business-type activities	(15,495,975)	(9,955,376)	(7,667,081)	(10,379,316)	(7,670,376)	(8,301,213)	(6,468,556)	(3,784,679)	(4,513,855)	(2,720,169)
Total primary government	16,101,884	13,527,371	13,613,414	12,383,276	13,195,646	13,058,896	12,003,588	13,606,466	16,452,501	15,936,737
Change in Net Position										
Government activities	8,685,526	1,948,307	(1,299,183)	2,141,679	2,850,744	(1,298,801)	(5,234,180)	(4,965,812)	6,863,735	5,616,048
Business-type activities	7,500,153	7,355,001	(386,769)	8,193,140	11,381,863	7,423,868	2,822,867	3,282,477	7,752,541	(1,325,641)
Total primary government	$ 16,185,679	$ 9,303,308	$ (1,685,952)	$ 10,334,819	$ 14,232,607	$ 6,125,067	$ (2,411,313)	$ (1,683,335)	$ 14,616,276	$ 4,290,407

NOTE
The Change in Net Position for fiscal 2015 includes a prior period adjustment for the Net Pension Liability associated with GASB 68.

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Table 3

City of Dover
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Fund										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ 315,580	$ 709,817	$ 528,145	$ 2,023,169
Unreserved	-	-	-	-	-	-	7,242,323	8,305,396	9,387,795	7,046,831
Non-spendable	195,134	202,620	207,884	227,457	198,175	191,567	-	-	-	-
Restricted	173,769	127,706	129,476	131,237	83,356	85,070	-	-	-	-
Committed	1,059,197	1,041,130	723,300	936,899	920,475	3,484,203	-	-	-	-
Assigned	2,735,602	3,839,571	3,163,431	3,519,012	658,890	614,559	-	-	-	-
Unassigned	4,995,522	3,991,442	3,435,079	3,391,714	3,007,983	3,385,209	-	-	-	-
Total General Fund	9,159,224	9,202,469	7,659,170	8,206,319	4,868,879	7,760,608	7,557,903	9,015,213	9,915,940	9,070,000
All other governmental funds										
Special revenue funds										
Unreserved	-	-	-	-	-	-	872,309	881,332	5,180,097	5,248,929
Non-spendable	350	181	2,447	-	13,099	4,203	-	-	-	-
Restricted	758,959	428,847	482,578	590,445	399,424	764,512	-	-	-	-
Assigned	-	-	-	123,349	171,381	289,221	-	-	-	-
Total all other governmental funds	759,309	429,028	485,025	713,794	583,904	1,057,936	872,309	881,332	5,180,097	5,248,929
Total fund balances	$ 9,918,533	$ 9,631,497	$ 8,144,195	$ 8,920,113	$ 5,452,783	$ 8,818,544	$ 8,430,212	$ 9,896,545	$ 15,096,037	$ 14,318,929

NOTE
The fiscal years prior to 2011 show fund balances as they were classified and reported prior to GASB 54.

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Table 4

City of Dover
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Revenues										
Fines	$ 1,128,211	$ 1,161,876	$ 1,011,156	$ 912,004	$ 1,202,615	$ 1,665,496	$ 1,418,354	$ 1,323,041	$ 1,262,180	$ 1,314,246
Library revenue	419,677	480,823	498,553	471,065	475,822	444,455	465,387	514,458	517,697	989,006
Licenses and permits	3,525,992	2,893,990	2,952,015	2,548,913	2,816,866	2,417,363	2,424,768	2,599,948	2,916,749	2,689,348
Sanitation fees and rebates	2,527,478	2,578,892	2,595,648	2,624,877	1,903,623	2,173,434	1,340,729	1,396,801	1,333,436	1,293,399
Recreation	65,145	66,038	49,144	40,446	44,522	44,292	36,100	47,079	34,111	12,793
Miscellaneous services	1,874,534	1,650,153	1,831,683	2,470,200	3,940,294	1,480,845	1,247,096	1,278,251	1,351,160	1,367,960
Taxes	15,085,481	12,930,532	12,655,035	12,333,520	12,462,532	12,366,891	10,897,276	11,272,826	13,073,404	12,041,366
Grants	3,449,238	2,489,239	3,416,319	5,119,089	8,909,758	5,551,175	4,482,259	3,513,365	3,148,194	4,550,607
Court of Chancery fees	1,239,300	1,118,680	1,034,460	917,700	863,220	766,340	675,390	738,240	883,880	929,120
Investment income	234,885	77,769	122,490	45,198	117,405	112,722	237,631	513,873	638,782	1,154,829
Total revenues	29,549,941	25,447,992	26,166,503	27,483,012	32,736,657	27,023,013	23,224,990	23,197,882	25,159,593	26,342,674
Expenditures										
General government	1,876,387	1,425,786	1,271,523	1,107,122	1,093,772	1,348,911	1,525,854	1,661,742	1,319,774	1,000,622
Library services	1,720,021	1,675,989	1,697,982	5,514,217	13,518,569	4,369,578	1,951,347	2,150,585	1,391,974	1,253,300
Public safety	21,480,868	20,218,519	19,130,832	18,048,642	17,001,619	16,139,953	15,948,298	15,680,044	15,068,451	15,055,746
Public works	2,146,917	1,708,658	2,572,965	1,758,405	2,074,061	2,535,060	2,504,061	3,219,659	2,928,236	2,551,962
Recreational services	783,976	865,938	683,363	651,341	827,230	834,124	746,868	869,134	2,699,725	1,452,987
Streets and sanitation services	6,081,813	6,574,262	4,634,091	2,990,430	3,280,165	3,383,465	3,181,025	3,279,188	3,675,282	3,018,222
Engineering services	166,579	26,996	-	-	-	-	-	-	-	314,728
Financial administration	919,086	979,112	1,002,539	909,877	902,009	866,314	895,570	1,009,240	1,055,619	829,002
Garage and stores	465,843	419,597	415,593	431,542	503,036	490,113	526,286	491,450	486,966	402,915
Insurance	280,901	278,682	272,895	241,395	198,241	203,343	197,723	199,643	176,947	165,584
Retiree health care lump sum	1,567,700	1,636,500	1,636,500	1,620,600	1,614,241	1,297,509	1,006,397	3,265,857	758,185	736,286
Employee pension unfunded liability	594,300	543,000	121,000	1,693,500	1,545,000	1,544,978	-	-	134,775	402,204
Street lights	804,246	775,197	774,533	878,760	986,430	968,562	956,860	937,013	917,438	624,243
Community and economic development	551,879	444,474	676,554	939,966	773,208	1,173,546	2,228,744	724,555	497,914	639,545

(Continued)

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(Table 4 - Continued Changes in Fund Balances of Governmental Funds)

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Expenditures										
Debt service										
Principal	553,824	848,069	429,239	296,003	275,000	270,000	260,000	365,000	350,000	368,384
Interest	118,565	114,243	122,812	73,071	52,734	65,225	68,410	77,319	87,468	96,644
Other charges (issuance of debt)	-	60,668	-	1,029	27,255	-	-	-	-	-
Total expenditures	40,112,905	38,595,690	35,442,421	37,155,900	44,672,570	35,490,681	31,997,443	33,930,429	31,548,754	28,912,374
Excess of revenues over(under) expenditures	(10,562,964)	(13,147,698)	(9,275,918)	(9,672,888)	(11,935,913)	(8,467,668)	(8,772,453)	(10,732,547)	(6,389,161)	(2,569,700)
Other financing sources (uses)										
Bond proceeds	-	4,135,000	-	2,648,500	851,500	-	-	-	-	-
Transfers in	14,339,821	13,500,366	11,458,445	12,666,208	10,959,204	12,420,329	9,156,575	12,683,925	12,369,176	8,316,722
Transfers out	(3,489,821)	(3,000,366)	(2,958,445)	(2,174,490)	(2,658,408)	(3,564,329)	(1,850,455)	(7,150,870)	(5,202,907)	(2,931,722)
Total other financing sources (uses)	10,850,000	14,635,000	8,500,000	13,140,218	9,152,296	8,856,000	7,306,120	5,533,055	7,166,269	5,385,000
Net change in fund balances	$ 287,036	$ 1,487,302	$ (775,918)	$ 3,467,330	$ (2,783,617)	$ 388,332	$ (1,466,333)	$ (5,199,492)	$ 777,108	$ 2,815,300
Debt service as a percentage of noncapital expenditures	1.94%	3.09%	1.74%	1.14%	1.07%	0.85%	1.05%	1.42%	1.49%	1.66%
Capital outlay included in total expenditures (1)	$ 5,489,748	$ 7,500,186	$ 3,777,578	$ 4,872,122	$ 13,927,288	$ 5,296,536	$ 2,434,391	$ 2,698,627	$ 4,559,625	$ 3,554,679

NOTES

(1) Capital outlay has been included in functional expenditures. Debt service as a percentage of non-capital expenditures excludes capital outlay expenditures.

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Table 5

City of Dover
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year	Property Tax	Transfer Tax	Total
2016	$ 12,846,772	$ 2,191,915	$ 15,038,687
2015	11,176,763	1,713,788	12,890,551
2014	11,094,479	1,543,626	12,638,105
2013	11,126,395	1,107,686	12,234,081
2012	11,050,198	1,373,103	12,423,301
2011	10,904,908	1,461,983	12,366,891
2010	10,029,584	867,692	10,897,276
2009	10,075,401	1,197,425	11,272,826
2008	9,557,982	3,515,422	13,073,404
2007	9,032,995	3,008,371	12,041,366

NOTES

1. Property Tax rate $.4050 per $100 of 100% assessed value (See Table 6 for tax rates). Revenues include payments in lieu of taxes, farm land roll back and penalties.

2. Transfer Taxes equal 1.5% of the real property sales value.

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Table 6

City of Dover, Delaware
Assessed and Estimated Actual Value
of Taxable Property
Last Ten Fiscal Years

REAL PROPERTY

Fiscal Year	Total Assessed Value	Less: Exempt Properties	Total Taxable Assessed Value	Estimated Actual Value	Ratio of Total Taxable Value to Total Assessed Value	Direct Tax Rate Per $100
2016	$ 4,443,188,600	$ 1,335,276,500	$ 3,107,912,100	$ 4,443,188,600	69.95%	$ 0.4050
2015	4,584,108,050	1,376,954,490	3,207,153,560	4,584,108,050	69.96%	0.3378
2014	4,525,547,960	1,365,654,100	3,159,893,860	4,525,547,960	69.82%	0.3378
2013	4,510,303,860	1,328,807,500	3,181,496,360	4,510,303,860	70.54%	0.3378
2012	4,469,369,160	1,300,061,400	3,169,307,760	4,469,369,160	70.91%	0.3378
2011	4,363,518,360	1,226,879,300	3,136,639,060	4,363,518,360	71.88%	0.3378
2010	4,139,869,700	1,232,858,580	2,907,011,120	4,139,869,700	70.22%	0.3300
2009	4,124,562,920	1,225,269,600	2,899,293,320	4,124,562,920	70.29%	0.3300
2008	3,406,762,915	616,277,700	2,790,485,215	3,406,762,915	81.91%	0.3300
2007	3,516,580,775	618,433,400	2,898,147,375	3,516,580,775	82.41%	0.3300

Source: Tax Assessor's Office, City of Dover.

NOTES

1 There is no tax on personal properties. Therefore, no figures are presented.

2. In 2003 the City changed assessed values to 100% of estimated actual values from 60%. In doing so, the tax rate was lowered from $ .685 to $ .411 per $100. Had the tax rate been rolled back to a revenue neutral rate, the rate would have been $ .3310 per $100. The revised rate represents an $ .08 increase.

3. In 2005, the City property values were reassessed, effective for tax year 2006. The tax rate was lowered from $ .411 to $ .330 per $100. Had the tax rate been rolled back to a revenue neutral rate, the rate would have been $ .310 per $100. The revised rate represents a $ .02 increase.

4. In 2010, the City property values were reassessed, effective for tax year 2011. The tax rate was increased from $ .330 to $ .3378 per $100. Had the tax rate been rolled back to a revenue neutral rate, the rate would have been $ .3108 per $100. The revised rate represents a $ .027 rate increase.

5 In 2015, the City property values were reassessed, effective for tax year 2016. The tax rate was increased from $ .3378 to $ .4050 per $100. Had the tax rate been rolled back to a revenue neutral rate, the rate would have been $ .3499 per $100. The revised rate represents a $ .0672 increase.

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Table 7

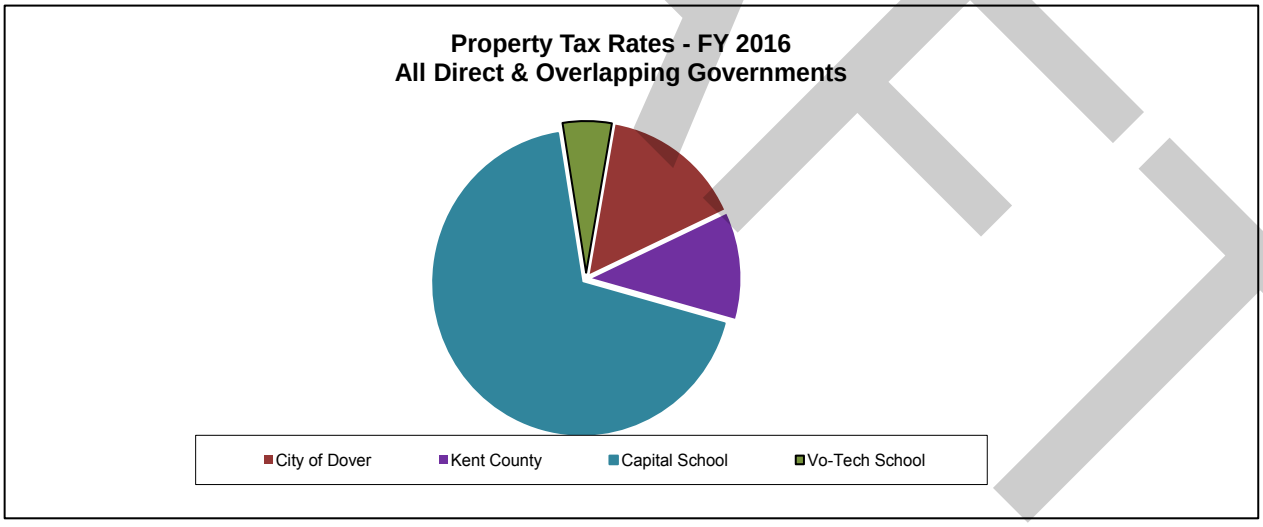
City of Dover, Delaware
Property Tax Rates - All Direct and Overlapping Governments with the Capital School District
(Per $100 of Assessed Value)
Last Ten Fiscal Years

NOTES

1. Section 48 of the City of Dover charter provides that the amount of money to be raised through property taxes shall not exceed 2% of the total taxable assessment.
2. Kent County Property tax rates reflect the 1987 reappraisal of properties in Kent County.
3. In 2010, the City property values were reassessed, effective for tax year 2011 Tax rate increased to $.3378
4. In 2015, the City property values were reassessed, effective for tax year 2016 Tax rate increased to $.4050

Fiscal Year	Direct	Overlapping			
	City of Dover	Kent County	Capital School District	Vo-Tech School District	Total Direct & Overlapping
2016	$ 0.4050	$ 0.300	$ 1.812	$ 0.1415	$ 2.658
2015	0.3378	0.300	1.822	0.1372	2.597
2014	0.3378	0.300	1.850	0.1372	2.625
2013	0.3378	0.300	1.909	0.1372	2.684
2012	0.3378	0.300	1.832	0.1351	2.605
2011	0.3378	0.300	1.832	0.1351	2.605
2010	0.3300	0.310	1.769	0.1304	2.539
2009	0.3300	0.310	1.543	0.1219	2.305
2008	0.3300	0.250	1.480	0.1219	2.182
2007	0.3300	0.250	1.534	0.1160	2.230

Sources: Tax Assessor's Office - City
Receiver of Taxes Office - Kent County



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Table 8

City of Dover, Delaware
Principal Tax Payers
Current Year and Nine Years Ago

TAX PAYERS	2016 ASSESSED VALUATION	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUATION	2007 ASSESSED VALUATION	RANK	PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUATION
Dover Downs Prop, Inc.	$ 147,924,900	1	4.83%	$ 98,824,600	1	3.41%
Dover Mall LP/Dover Commons	89,455,200	2	2.92%	68,301,000	2	2.36%
Dover Medical Center	27,069,300	3	0.88%	-	-	-
Dover South Coast Partnership	23,071,400	4	0.75%	14,470,300	8	0.50%
Kraft-General Foods Corp.	21,534,700	5	0.70%	20,624,800	3	0.71%
GM Country Club LLC	15,788,600	6	0.52%	11,015,800	-	0.38%
Multi Residential M LLC	14,415,500	7	0.47%	10,343,500	-	0.36%
Blue Hen Apt LLC	13,813,100	8	0.45%	-	-	-
Millers Dover Downs	13,573,400	9	0.44%	14,528,900	7	0.50%
The Dover Wipes Co	13,252,100	10	0.43%	10,979,800	-	0.38%
Dover Bay Court Plaza	-	-	-	19,062,300	4	0.66%
Berks City Real Estate LLC	-	-	-	18,034,400	5	0.62%
Dover East Estates	-	-	-	11,647,200	9	0.40%
K.W. Lands/Sheraton/Hampton	-	-	-	11,382,100	10	0.39%
Country Village Associates	-	-	-	15,691,800	6	0.54%
	$ 379,898,200		12.41%	$ 324,906,500		11.21%

Source: Tax Assessor's Office, City of Dover

Total taxable assessed valuation for current year is 3,061,687,700

Total taxable assessed valuation for ten years ago is 2,898,147,375

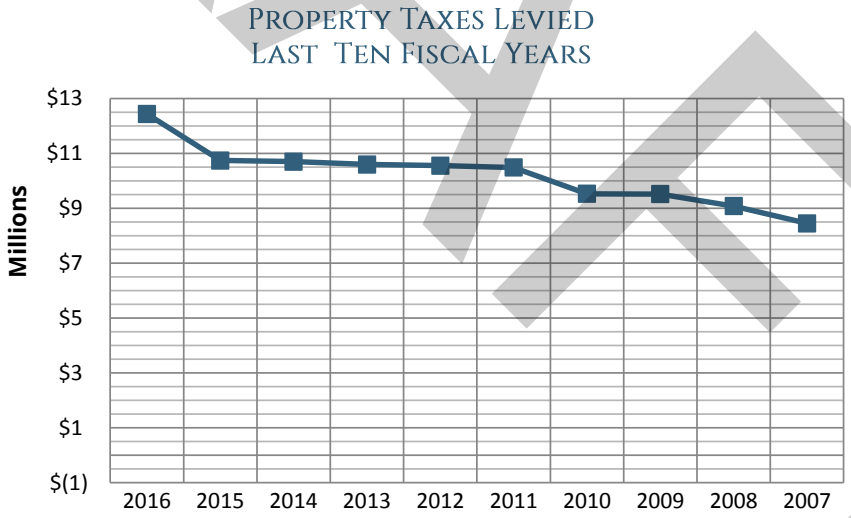
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Table 9

City of Dover, Delaware
Property Tax Levies
and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Collected Within the Fiscal Year of the Levy	Collection as Percentage of Levy	Collected in Subsequent Years	Total Collections to Date	Collection as Percentage of Levy
2016	$ 12,437,857	$ 12,204,948	98.1%	$ -	$ 12,204,948	98.13%
2015	10,737,703	10,612,272	98.8%	120,738	10,733,010	99.96%
2014	10,696,886	10,493,954	98.1%	201,637	10,695,591	99.99%
2013	10,594,623	10,398,888	98.2%	195,459	10,594,347	100.00%
2012	10,549,631	10,280,930	97.5%	268,327	10,549,257	100.00%
2011	10,481,734	10,166,681	97.0%	314,826	10,481,507	100.00%
2010	9,525,034	9,314,327	97.8%	210,707	9,525,034	100.00%
2009	9,512,522	9,206,158	96.8%	306,364	9,512,522	100.00%
2008	9,074,777	8,937,384	98.5%	137,393	9,074,777	100.00%
2007	8,448,462	8,242,898	97.6%	205,564	8,448,462	100.00%

Source: City of Dover Assessor & Customer Service Reports.



NOTES

1. Section 48 of the City of Dover charter provides that the maximum budget to be raised through property taxes shall not exceed 2% of the total taxable assessment.

2. Total Tax Levy represents the annual tax billings, quarterly billings and adjustments from tax appeals.

3. The table excludes payments in lieu of taxes and farm land roll back taxes.

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Table 10

City of Dover
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities		Business-type Activities						
Fiscal Year	General Obligation Bonds	Capital Leases	Water/Sewer Revenue Bonds	Electric Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita	Population
2016	$ 6,782,865	$ -	$ 12,888,791	$ 19,315,000	$ -	$ 38,986,656	4.6%	1,041	37,453
2015	7,336,689	-	13,650,787	21,680,000	-	42,667,476	5.4%	1,134	37,618
2014	4,049,758	-	14,412,347	23,940,000	-	42,402,105	5.4%	1,130	37,540
2013	4,478,997	-	10,926,717	26,110,000	-	41,515,714	5.1%	1,138	36,492
2012	2,085,815	-	10,865,354	27,995,025	-	40,946,194	5.0%	1,129	36,267
2011	1,499,143	-	7,913,384	30,033,446	-	39,445,973	4.9%	1,070	36,047
2010	1,758,971	-	3,765,547	34,543,730	-	40,068,248	5.7%	1,112	36,559
2009	2,008,800	-	4,126,124	36,690,524	-	42,825,448	6.3%	1,200	35,997
2008	2,363,628	-	4,769,332	16,439,872	-	23,572,832	3.7%	690	35,503
2007	2,703,457	-	5,391,320	18,115,568	-	26,210,345	4.1%	807	34,689

Source: City of Dover Financial Records

Population Source: Delaware Population Consortium Annual Population Projections

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Table 11

City of Dover, Delaware
Ratio of Net General Obligation Bonded Debt
To Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population	Net Taxable Assessed Value	Gross Bonded Debt	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2016	37,453	$ 3,061,687,700	$ 6,782,865	$ 6,782,865	0.22%	181.10
2015	37,618	3,169,706,860	7,336,689	7,336,689	0.23%	195.03
2014	37,540	3,159,893,860	4,049,758	4,049,758	0.13%	107.88
2013	36,492	3,181,496,360	4,478,997	4,478,997	0.14%	122.74
2012	36,267	3,169,307,760	2,085,815	2,085,815	0.07%	57.51
2011	36,047	3,136,639,060	1,499,143	1,499,143	0.05%	41.59
2010	36,559	2,907,011,120	1,550,000	1,550,000	0.05%	42.40
2009	35,997	2,899,293,320	1,550,000	1,550,000	0.05%	43.06
2008	35,503	2,790,485,215	2,080,000	2,080,000	0.07%	58.59
2007	34,689	2,898,147,375	2,445,000	2,445,000	0.09%	70.48

Source: City of Dover Financial Records, Tax Assessor's Office and Delaware Population Consortium Annual Population Projections.

NOTES

1. This table includes all long-term general obligation bonded debt only. The Enterprise Funds have no general obligation debt.

2. Assessed value reflects the net billable tax base and does not include the exempt value, exemption for Senior Citizens and exemption for disability.

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Table 12

City of Dover, Delaware
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures[1]	Ratio of Debt Service to Total General Expenditures
2016	$ 553,824	$ 118,565	$ 672,389	$ 46,477,667	1.45%
2015	848,069	114,243	962,312	45,484,211	2.12%
2014	429,239	122,812	552,051	39,646,120	1.39%
2013	296,003	73,071	369,074	40,517,512	0.91%
2012	275,000	52,734	327,263	47,743,864	0.69%
2011	270,000	65,225	335,225	38,898,945	0.86%
2010	260,000	68,410	328,410	32,786,465	1.00%
2009	365,000	77,319	442,319	33,766,292	1.31%
2008	350,000	87,468	437,468	35,703,156	1.23%
2007	345,000	96,232	441,232	34,651,840	1.27%

Source: City of Dover Financial Records.

NOTES
1. The General Expenditures include all operating items, capital items and debt service.

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Table 13

City of Dover, Delaware
Computation of Direct and Overlapping Debt
with the Capital School District
June 30, 2016

Jurisdiction	Net Debt Outstanding	Percentage Applicable to City of Dover	Amount Applicable to City of Dover
City of Dover	$ 6,782,865	100%	$ 6,782,865
Kent County (1)	58,618,867	7%	4,299,325
Capital School District (2)	60,379,555		N/A
TOTAL	$ 125,781,287		$ 11,082,190

Sources: City of Dover Financial Records, Kent County Levy Court - Accounting Department and Capital School District - Administration Department.

NOTES

1. Kent County: Total debt for Kent County is $58,618,867 as of June 30, 2016. Although Kent County's bonds are general obligation bonds, $54,319,542 is payable from the Kent County Sewer Fund(s) or other committed sources.

2. Capital School District: As of June 30, 2016 the net outstanding debt was $60,379,555. Percentage and amount applicable to the City is not available.

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Table 14

City of Dover, Delaware
Computation of Legal Debt Margin
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Debt Limit	$ 155,396	$ 158,485	$ 157,995	$ 159,075	$ 158,465	$ 156,832	$ 145,351	$ 144,965	$ 697,621	$ 724,537
Net (Taxable) Assessed Value on Books	3,107,912	3,207,154	3,159,894	3,181,496	3,169,308	3,136,639	2,907,011	2,899,293	2,790,485	2,898,147
Total net debt applicable to limit	6,783	7,337	4,050	4,479	1,550	1,820	2,080	2,445	2,795	3,140
Legal Debt Margin	$ 148,613	$ 151,149	$ 153,945	$ 154,596	$ 156,915	$ 155,012	$ 143,271	$ 142,520	$ 694,826	$ 721,397
Total Net Debt applicable to limit as a percentage of debt limit	4.36%	4.63%	2.56%	2.82%	0.98%	1.16%	1.43%	1.69%	0.40%	0.43%

Legal Debt Margin Calculation for Fiscal Year 2016

Net (Taxable) Assessed Value on Books	$ 3,107,912
Debt Limit - 5 Percent of Total Assessed Value	$ 155,396
DEBT (For which the City's full faith and credit has been pledged)	
Gross Bonded Debt	6,783
LEGAL DEBT MARGIN	$ 148,613

Source: City of Dover Financial Reports, City of Dover Charter, Section 50(b), and Tax Assessor's Office
July 2009 the Charter was amended and the debt limit was reduced from 25% of the total assessed value to 5%.

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Table 15

City of Dover, Delaware
Revenue Bond Coverage - Electric Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Operating Expenses	Available For Debt Service	Debt Service Requirements of Each Fiscal Year			
				Principal	Interest	Total	Coverage
2016	$ 80,588,158	$ 54,159,843	$ 26,428,315	$ 2,365,000	$ 918,704	$ 3,283,704	8.05
2015	79,769,994	66,521,873	13,248,121	2,260,000	1,036,954	3,296,954	4.02
2014	79,476,865	68,594,189	10,882,676	2,170,000	1,131,854	3,301,854	3.30
2013	90,876,162	68,546,508	22,329,654	2,110,000	1,205,554	3,315,554	6.73
2012	93,650,277	71,607,021	22,043,256	2,060,000	1,260,054	3,320,054	6.64
2011	102,734,764	84,195,802	18,538,962	2,370,000	1,609,192	3,979,192	4.66
2010	100,316,323	86,089,451	14,226,872	2,260,000	1,716,134	3,976,134	3.58
2009	101,562,292	89,853,449	11,708,843	1,840,000	1,753,447	3,593,447	3.26
2008	97,354,991	82,132,360	15,222,631	1,780,000	828,076	2,608,076	5.84
2007	87,606,858	83,006,505	4,600,353	1,730,000	859,048	2,589,048	1.78

Source: City of Dover Financial Records.

NOTES

1. Coverage required by the bond resolution is 1.25.

2. Calculation of gross revenue for fiscal year 2016 is as follows:

Gross Revenue:	
Operating Revenues	$ 80,689,709
Interest Earned-Operating Funds	(101,551)
Total Gross Revenue	$ 80,588,158

3. Direct operating expenses do not include depreciation expense.

4. Figures presented in this table compare the net revenue available for debt service to the debt service requirements of the same fiscal year.

5. In August 2004, the City issued Electric Revenue refunding bonds in the amount of $22,535,000 to refund the outstanding Electric Revenue Bonds Series 1990 and Electric Revenue Refunding Bonds Series 1993.

6. In July 2008, the City issued Electric Revenue bonds in the amount of $22,200,000. Fiscal year 2009 includes $1,026,999 of interest related to this bond issue.

7. In November 2011, the City issued Electric Revenue Refunding Bonds in the amount of $8,810,000 to refund the 2004 Series. This refunding reduced the principal payable by $2,620,000.

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Table 16

City of Dover, Delaware
Revenue Bond Coverage - Water/Wastewater Bonds
Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Direct Operating Expenses	Net Revenue Available For Debt Service	Maximum Requirements: Maximum Debt Service Requirement	Maximum Requirements: Actual Coverage
2016	$ 15,060,084	$ 9,621,676	$ 5,438,408	$ 1,132,806	4.80
2015	14,887,389	9,250,346	5,637,043	1,132,806	4.98
2014	13,307,253	9,326,405	3,980,848	1,132,806	3.51
2013	13,282,782	8,841,757	4,441,025	1,019,315	4.36
2012	13,647,145	9,063,553	4,583,592	993,837	4.61
2011	13,758,048	9,222,105	4,535,943	416,423	10.89
2010	11,204,911	10,319,728	885,183	416,423	2.13
2009	11,067,901	9,510,814	1,557,087	797,708	1.95
2008	11,594,402	8,763,407	2,830,995	797,748	3.55
2007	12,294,847	8,242,898	4,051,949	797,748	5.08

Source: City of Dover Financial Records.

NOTES

1. Coverage required by bond resolution is 1.20.
2. The maximum debt service requirement presented above covers all revenue bond requirements. Rates were increased in 2011 for debt service coverage on multi-year projects.
3. Direct operating expenses do not include depreciation expense for coverage purposes as per the bond indenture.
4. In October 2003, the City issued Water and Sewer Revenue Bonds in the amount of $7,980,000. These bonds were issued to fully defease Water and Wastewater Revenue Bond Series 1986 B and to partially defease Water and Wastewater Revenue Bond Series 1993 and Series 1993 A and to provide approximately $1,600,000 for future capital projects.
5. In Fiscal year 2013, various capital projects were completed. These capital projects were financed by three state revolving fund loans issued in 2009, 2010 & 2011 in the amount of $5.9 million, $2.4 million and $0.8 million respectively, resulting in an increase in debt service.
6. In Fiscal year 2014, the City issued Water and Sewer Revenue Bonds in the amount of $6,125,000. These bonds were issued to refund the Series 2013 Water and Wastewater Revenue bonds and provide $4,005,960 for two capital projects.

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Table 17

Placeholder for the Water/Wastewater Fund 10 top customers

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Table 18

City of Dover
Top 10 Elecric Utility Customers
Fiscal Year Ended June 30, 2016

Customer	Kwh	% of Total Kwh	Revenue Billed	% of Total Revenue
Dover Air Force Base	52,455,030	7.4%	$ 4,412,591	5.6%
Kraft Foods Global Inc	46,405,326	6.6%	3,593,946	4.5%
Delware State University	29,211,041	4.1%	2,596,663	3.3%
Kent General Hospital	25,508,094	3.6%	2,249,160	2.8%
Edgewell Personal Care Brands	24,708,839	3.5%	2,234,404	2.8%
Dover Downs Inc	23,434,061	3.3%	2,081,540	2.6%
State of Delaware	14,483,502	2.1%	1,536,369	1.9%
Proctor and Gamble Company	14,520,984	2.1%	1,215,391	1.5%
Capital School District	9,977,684	1.4%	1,151,951	1.5%
Eden Hill Medical Center	4,642,800	0.7%	427,248	0.5%
Totals for Top 10 Customers	245,347,361	34.8%	21,499,262	27.2%
All Other	459,894,271	65.2%	57,655,376	72.8%
Total for System	705,241,632	100.0%	$ 79,154,638	100.0%

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Table 19

City of Dover
Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2016	37,453	$ 842,783,433	$ 22,213	30.2	6,486	5.7%
2015	37,618	730,354,200	19,445	31.3	6,665	7.4%
2014	37,540	788,039,680	20,992	29.8	6,527	6.4%
2013	36,492	821,361,936	22,508	31.1	6,344	9.6%
2012	36,267	828,258,924	22,697	33.2	6,984	9.3%
2011	36,047	818,158,759	22,379	31.3	7,185	9.9%
2010	36,559	712,212,015	19,445	32.9	7,117	10.2%
2009	35,997	712,212,015	19,445	32.9	6,996	10.2%
2008	35,503	702,100,615	19,445	32.9	6,977	5.7%
2007	34,689	675,422,075	19,445	32.9	6,973	3.8%

Population Source: Delaware Population Consortium Projection Series

Personal Income Source: Estimation based on Population times Per Capita Personal Income

Per Capita Personal Income Source: 2010 U.S. Census Data and the 2006-2010 American Community Survey 5-Yr Est.

Median Age Source: 2010-2014 American Community Survey 5-Year Estimates

Capital School Enrollment Source: includes kindergarten through 12th grade.

Unemployment Rate Source: Delaware Department of Labor Statistics Not Seasonally Adjusted, May 2016

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Table 20

City of Dover, Delaware
Major Employers
Current Year and Nine Years Ago

Name	2016 Numbers of Employees	2016 Rank	2016 Percentage of Total City Employment	2007 Number of Employees	2007 Rank	2007 Percentage of Total City Employment
Dover Air Force Base [1]	6,400	1	33.0%	8,000	1	36.0%
State of Delaware [2] [3]	4,500	2	23.2%	4,819	2	39.6%
Bayhealth-Kent General & Milford [2]	3,668	3	18.9%	2,008	4	9.0%
Dover Downs Co., Inc.	1,449	4	7.5%	1061	5	4.8%
Delaware State University	1,035	5	5.3%	600	8	2.7%
Kraft Foods Inc.	549	6	2.8%	520	9	2.3%
Edgewell [4]	520	7	2.7%	720	7	3.2%
Delaware Tech	516	8	2.7%	-	-	-
Proctor & Gamble	394	9	2.0%	-	-	-
City of Dover	335	10	1.7%	391	10	1.8%
Dover Mall LP	-	-	-	3,200	3	14.4%
Capital School District	-	-	-	898	6	4.0%
	19,366			22,217		

Source: City Manager/Mayor Office

NOTES

1. Dover Air Force Base total includes active duty, reservists and civilian employees.
2. Number of employees working in Kent County.
3. Figures estimated by Employer
4. Energizer (formerly Playtex) is now Edgewell

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Table 21

City of Dover
Full-time Equivalent City Government Employees by Function - Budgeted
Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Assessor	3.0	3.0	3.0	3.0	3.0	3.0	4.5	4.5	4.5	3.0
City Clerk	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
City Manager	4.0	4.0	4.0	3.0	5.0	5.0	5.0	5.0	5.0	5.0
Customer Services	14.0	14.0	15.0	14.0	14.0	15.0	16.0	16.0	16.0	16.0
Facilities Management	7.0	7.0	7.0	9.0	12.0	13.0	13.0	13.0	13.0	12.0
Finance	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Fire	5.0	6.0	8.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Fleet Maintenance	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Human Resources	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0
Information Technology	4.0	5.0	5.0	5.0	5.0	7.0	8.0	8.0	8.0	8.0
Library	13.0	14.0	13.0	13.0	12.0	17.5	18.0	18.0	18.0	17.0
Mayor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parks and Recreation	5.0	5.0	5.0	5.0	6.0	8.0	8.0	8.0	8.0	5.0
Police Civilian	33.0	31.0	31.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Police Law Enforcement	101.0	93.0	93.0	93.0	93.0	91.0	90.0	93.0	93.0	91.0
Procurement & Inventory aka Central Services	3.0	3.0	4.0	4.0	6.0	6.0	8.0	8.0	8.0	8.0
Public Services, Administration	6.0	5.0	5.0	6.0	5.0	4.0	4.0	4.0	5.0	4.0
Public Services, Inspections	6.0	6.0	6.0	7.0	7.0	7.0	7.0	7.0	16.0	15.0
Public Services, Life Safety	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	-	-
Public Services, Economic Development	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	-	-
Public Services, Engineering	3.0	3.0	-	-	-	-	-	-	-	-
Planning	6.0	5.0	4.5	4.5	5.0	5.0	6.0	6.0	5.0	5.0
Code Enforcement	5.0	5.0	5.0	4.0	4.0	4.5	5.0	5.0	-	-
Community Development	-	-	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0
Public Works, Grounds Maintenance	13.0	13.0	14.0	14.0	14.0	15.0	16.0	16.0	16.0	16.0
Public Works, Sanitation	10.0	11.0	11.0	11.0	13.0	12.0	13.0	13.0	13.0	13.0
Public Works, Streets	8.0	8.0	8.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0
General Fund Total	277.0	269.0	270.0	269.0	279.0	289.0	298.5	301.5	298.5	288.0
Public Utilities, Electric Administration	4.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0	3.0
Public Utilities, Electric Engineering	10.0	10.0	10.0	10.0	10.0	10.0	12.5	12.5	12.5	20.5
Public Utilities, Electric System OPS	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	-
Public Utilities, Electric Meter Reading	4.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	5.0	5.0
Public Utilities, Electric Transmission & Distribution	24.0	24.0	24.0	24.0	25.0	25.0	28.0	28.0	28.0	29.0
Electric Fund Total	47.0	45.0	45.0	45.0	47.0	47.0	53.5	53.5	54.5	57.5
Public Utilities, Construction	-	3.0	3.0	5.0	6.0	6.0	7.0	7.0	7.0	8.0
Public Utilities, Wastewater Engineering	5.0	5.0	5.0	6.0	6.0	6.0	8.0	8.0	8.0	3.0
Public Utilities, Wastewater T & D	11.0	11.0	11.0	10.0	10.0	9.0	11.0	11.0	11.0	11.0
Public Utilities, Water T & D	6.0	4.0	4.0	5.0	4.0	4.0	5.0	5.0	5.0	5.0
Public Utilities, Water Treatment Plant	13.0	11.0	11.0	10.0	10.0	10.0	10.0	10.0	10.0	9.0
Water Meter Reading	-	-	-	-	-	-	1.0	1.0	1.0	1.0
Water/Wastewater Fund Total	35.0	34.0	34.0	36.0	36.0	35.0	42.0	42.0	42.0	37.0
Total Full-Time Equivalents	359.0	348.0	349.0	350.0	362.0	371.0	394.0	397.0	395.0	382.5

Source: City of Dover Budget

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Table 22

City of Dover, Delaware
Operating Indicators and Capital Assets Used in Operations
Last Ten Fiscal Years

	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012	June 30, 2011	June 30, 2010	June 30, 2009	June 30, 2008	June 30, 2007	June 30, 2006
Date of Incorporation	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829	Feb. 16, 1829
Land area - Acres	15191.7	14914.5	14909.33	14,909.33	14,909.33	14,909.33	14,909.33	14,904.90	14,904.90	14,914.27	14,674.58
Land area - Square Miles	23.74	23.3	23.29	23.29	23.29	23.29	23.29	22.586	22.586	23.303	22.929
Total Miles of Street	168.01	167.78	164.49	164.08	162.81	158.94	159.62	159.62	159.62	155.62	153.76
City Maintained Miles of Streets	108.66	108.43	105.14	104.73	103.46	101.59	100.27	100.27	100.27	96.27	94.41
State Maintained Miles of Streets	59.35	59.35	53.35	59.35	59.35	57.35	59.35	59.35	59.35	59.35	59.35
Dover Population - U. S. Census data	37,522	36,054	37,089	36,047	36,047	36,047	32,043	32,043	32,043	32,043	32,043
Dover Population - City Count	37,453	37,560	37,366	36,492	36,267	36,047	36,559	35,997	35,503	34,689	33,965
Registered Voters	24,170	22,837	22,779	21,998	22,362	21,454	21,897	21,897	20,181	19,084	19,502
Electric Utility:											
Generating Units	4	4	4	4	4	4	4	4	4	4	4
Co-Generating Unit	0	1	1	1	1	1	1	1	1	1	0
Total Units	4	5	5	5	5	5	5	5	5	5	4
Generating Capacity	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw
Co-Generating Capactiy	0 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw	175 mw
Area of Service	67.77 sq. mi.	67.77 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.	68 sq. mi.
Substations	15	15	15	15.00	15.00	15.00	15	15	15	15	16
High Peak Load	158.5 mw	158 mw	164.162 mw	171 mw	172 mw	162.6 mw	164.082 mw	155.656 mw	175 mw	176 mw	160
Customers:											
Residential	20,065	20,143	19,900	19,990	19,908	19,782	19,785	19,682	19,137	18,578	18,297
Commercial	3,310	3,343	3,412	3,412	3,354	3,386	3,370	3,497	3,664	3,422	3,280
Primary	37	36	37	37	39	38	36	37	37	36	32
69 KV Industrial	5	4	5	4	4	4	4	4	4	4	4
Municipal - Total number of meters	0	0	0	0	0	0	0	0	0	0	149
Total Customers Sales $	$79,154,638	$78,406,554	$78,187,300	$88,329,610	$91,947,980	$99,513,157	$98,081,648	$99,642,490	$94,037,212	$83,109,810	$63,844,353
Total Customers Sales kWh	705,214,632	715,001,017	714,150,305	723,106,532	710,327,722	734,102,972	708,530,322	719,949,121	731,024,065	734,072,008	736,810,231
PowerSupply											
$	$42,292,251	$49,645,951	$57,003,103	$55,367,147	$58,758,032	$68,852,937	$72,508,956	$73,549,910	$68,648,786	$70,579,991	$42,293,895
kWh	740,871,000	756,867,000	762,254,000	752,869,000	738,190,000	768,254,000	751,250,000	751,171,000	782,081,000	788,824,000	781,466,220
Fire Department:											
Stations	2	2	2	2	2	2	2	2	2	2	2
Officers	8	8	8	8	8	8	8	8	8	8	8
Firemen - Membership (Volunteers-Active)	125	125	160	100	100	100	120	80	100	100	100
Equipment	10	16	15	15	15	14	14	14	18	14	14

(Continued)

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Table 22 (Continued)

	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012	June 30, 2011	June 30, 2010	June 30, 2009	June 30, 2008	June 30, 2007	June 30, 2006
Parks and Recreation:											
Major Parks	3	3	3	3	3	3	3	3	3	3	3
Small Parks	24	24	24	24	24	22	22	22	22	22	22
Police Department:											
Station	1	1	1	1	1	1	1	1	1	1	1
Uniformed Personnel	100	89	94	93	93	93	90	92	92	90	88
Automobiles	80	76	77	75	78	67	66	66	66	66	71
Motorcycles	7	7	7	7	7	7	7	7	7	5	5
Motor Boats	0	0	0	0	0	1	1	1	1	1	1
Bicycles	7	12	12	12	12	4	4	4	4	4	4
Specialty Vehicles	7	7	7	7	7	7	7	6	6	6	6
Golf Carts	6	5	0	0	0	0	0	0	0	0	0
Trailers	2	2	2	2	2	3	3	3	3	4	4
Public Library:											
Books	106,493	106,125	100,262	97,801	93,050	103,091	138,931	121,312	119,392	120,203	111,496
Audiovisual Materials (VCRs, DVDs, CDs, Cassettes, Recorded Books)	22,345	22,366	21,008	16,929	15,265	14,409	15,572	15,356	11,917	11,507	7,171
Members	41,221	41,348	37,531	34,308	32,717	33,466	36,534	39,354	37,587	37,036	39,202
Magazines Subscriptions	161	174	191	187	217	178	201	193	287	359	359
Newspapers	12	10	10	11	11	19	19	19	29	15	12
Circulation of Books	412,969	449,746	463,113	444,333	407,611	400,130	375,632	428,633	408,827	400,336	398,666
Electronic Downloads - Books	30,811	24,801	17,219	11,770	2,635	0	0	0	0	0	0
Water Utility:											
Supply - Wells	21	22	22	22	22	22	22	22	22	22	22
Storage Tanks	7	6	6	6	6	6	6	6	6	6	6
Total Storage Capacity (Gallons)	5,250,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Water Mains (miles)	225	225	223	222	217.5 miles	215.7 miles	215.7 miles	215.7 miles	196 miles	176 miles	176 miles
Average Day (Gallons Pumped)	4,521,047	4,521,047	4,197,984	4,245,153	4,405,923	4,656,334	4,474,063	4,429,115	4,974,526	4,721,174	5,218,000
Peak Day (Gallons)	7,466,000	7,048,000	6,305,000	7,169,000	8,620,000	8,620,000	6,756,000	8,058,000	9,278,000	8,672,000	8,358,000
Total Water Production (Gallons Pumped)	1,833,877,000	1,650,329,000	1,532,264,000	1,553,727,000	1,608,161,895	1,699,562,000	1,633,033,000	1,616,627,000	1,815,702,000	1,869,585,000	1,904,666,300
Total Water Consumption (Gallons Billable)	1,648,819,000	1,441,559,000	1,374,855,000	1,345,432,000	1,455,934,265	1,539,590,000	1,466,943,000	1,531,526,000	1,554,000,000	1,640,082,000	1,641,119,000
Aveage Day (Gallons Billable)	4,517,312	3,949,476	3,766,726	3,686,115	3,988,861	4,218,055	4,019,022	4,195,962	4,257,534	4,493,375	4,496,216
Number of Metered Customers	12,376	12,365	12,341	12,373	12,385	12,330	13,863	13,375	13,229	11,962	11,764
Number of New Connections	11	24	0	0	55	0	488	146	284	198	139
Wastewater Utility:											
Pumping Stations	45	41	40	40	40	42	42	42	42	42	38
Sanitary Sewer Mains (Miles)	191.00 miles	191.00 miles	187.59 miles	186.87 miles	186.87 miles	185 miles	185 miles	185 miles	185 miles	185 miles	185 miles
Average Day (Gallons Pumped)	4, 706,133	4,897,731	3,415,901	4,312,742	4,379,033	4,230,819	5,385,060	4,220,493	4,277,219	4,755,479	4,715,498
Peak Day (Gallons Pumped)	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured	Not Measured
Wastewater Discharge (Gallons Pumped)	1,717,738,575	1,787,672,000	1,246,804,000	1,574,151,000	1,602,726,000	1,544,249,000	1,965,547,000	1,540,480,000	1,561,185,000	1,735,750,000	1,721,156,750
Wastewater Discharge (Gallons Billable)	1,258,961,000	1,264,140,000	17,861,000,000	1,242,238,000	1,316,656,000	1,303,587,000	1,328,195,000	1,410,347,000	1,458,043,000	1,467,498,000	1,460,882,000
Average Day (Gallons Billable)	3,449,208	3,463,397	3,415,901	3,403,392	3,607,277	3,571,471	3,638,890	3,863,964	3,994,638	4,020,542	4,002,416
Number of New Connections	0	22	0	5	55	0	488	146	Not Available	Not Available	Not Available
Water Treatment Plant:											
Capacity	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD	4.6 MGD
Sales to Customers:											
Water Fees	$5,457,061	$4,889,046	$4,459,808	$4,551,840	$4,707,918	$4,945,385	$4,274,966	$4,070,523	$4,203,972	$4,250,634	$4,289,413
Wastewater Fees	$3,745,497	$3,735,855	$3,562,400	$3,564,615	$3,722,985	$3,694,020	$3,015,856	$2,351,885	$2,589,539	$2,619,013	$2,605,428
Wastewater Treatment Fees	$2,936,831	$2,952,857	$2,930,333	$2,926,616	$3,050,127	$3,058,656	$3,100,547	$3,733,644	$4,109,166	$3,854,100	$3,865,683
Inflow & Infiltration Surcharge	$1,878,057	$1,831,784	$1,316,209	$1,314,033	$1,290,968	$1,171,376	$0	$0	$0	$0	$0

Sources: Various City departments

Table 23

City of Dover, Delaware
Summary of Insurance
As of June 30, 2016

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS	
Property		
Blanket Building & Contents (Special Form, RC, Agreed Amount)	$159,301,144	$10,000 Deductible
Personal Property of Others	$250,000	
Earthquake	$2,000,000	$50,000 Deductible
Flood Zones X or C	$2,000,000	$50,000 Deductible
Flood Zones (Zones unidentifiable) Zones located A, B Shaded X, V & D are excluded		$100,000 Deductible
Blanket Business Earnings & Expense	$200,000	
Business Income from Dependent Properties	$250,000	
Accounts Receivable	$250,000	
Civil Authority - 30 days		
Claims Data Expense	$25,000	
Covered Leasehold Interest	$100,000	
Debris Removal (Additional Amount)	$250,000	
Deferred Payments	$25,000	
EDP Data & Media	$50,000	
Employee Tools ($2,500 item)	$25,000	
Expediting Expenses	$250,000	
Exhibitions (Property Damage)	$50,000	
Extra Expense	$25,000	
Fine Arts	$250,000	
Fire Department Services Charge	Included	
Fire Protective Equipment Discharge	Included	
Fungus, Wet Rot, Bacteria	$25,000	
Green Building Alternatives	1% / Max. $100,000 each building	
Green Building Reengineering & Recertification	$25,000	
Loss of Master Key	$25,000	
Newly Acquired or Constructed		
-Buildings Each	$2,000,000 each building	
-Personal Property at each loc.	$1,000,000	
Non-Owned Detached Trailers	$25,000	
Ord & Law Coverage A	$250,000	
Ord & Law Coverage B	$250,000	
Ord & Law Coverage D	Included up to Extra Expense Limit	
Outdoor Property	$250,000	
Outside Signs –Described – Premium	$100,000	
Personal Affects	$250,000	
Personal Property at Undescribed Premises	$50,000	
Personal Property in Transit out of Coverage Territory	$25,000	

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Table 23 - Continued

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS
Pollution cleanup & removal	$100,000
Preservation of Property-Direct	$250,000
-Direct loss or damage to moved Prop.	Included
Reward Coverage	$25,000
Stamps, Tickets and Letters of Credit	$5,000
Stored Water	$25,000
Theft or Damage to Rented Property	Included
Undamaged Parts of Stock in Process	$50,000
Valuable Papers on Premises	$100,000
Valuable Papers off Premises	$100,000
Appurtenant Buildings and Structures	$100,000
Overseas Business Travel Personal Property	$25,000
Utility Service Direct Damage	$50,000
Confiscated Property	$100,000
Street Lights – Each Item	$2,500
Street Lights – Per Occur	$50,000
Street Signs – Each Item	$2,500
Street Signs – Per Occur	$50,000
Traffic Signs and Lights –Each	$2,500
Traffic Signs and Lights - Per Occur	$50,000
Stadium Lights – Each Item	$2,500
Stadium Lights – Per Occur	$50,000
Spoilage Coverage Extension	$10,000
Sewer or Drain Backup	$250,000
Boiler & Machinery	
Coverage Limit	Property Limit
Deductible	$10,000
Expediting Expenses	$250,000
Hazardous Substance	$250,000
Spoilage	$250,000
Ammonia Contamination	$250,000
Inland Marine	
Contractors Equipment – Replacement Cost - 90% Co-Insurance	
Employee Tools	$94,725 Not to exceed $18,000 per item
Unlisted Items/equipment	$100,000 Not to exceed $5,000 per item
Leased or Rented Items	$100,000 Not to exceed $100,000 per item
New Acquired contractors equipment	$250,000
Rental Cost (per Item)	$5,000
Loss to any one Replacement Item	$100,000
Listed Items	$175,170
Basic Deductible	$1,000
Employee Tool Deductible	$250
Flood Deductible	$50,000
Earthquake Deductible	$50,000
Windstorm Deductible	$10,000

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Table 23 - Continued

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS	
Crime		
Employee Theft per Loss	$500,000	$500 Deductible
Forgery or Alteration	$100,000	$1,000 Deductible
Inside the Premises –		
Theft of Money & Securities	$35,000	$500 Deductible
Robbery or Safe Burglary of Other Property	$25,000	$500 Deductible
Outside the Premises	$30,000	$500 Deductible
Computer Fraud	$100,000	$1,000 Deductible
Money Orders & Counterfeit Currency	$100,000	$1,000 Deductible
Faithful Performance of Duty Coverage Endorsement – Governmental Employees		
Liability Coverage:		
Commercial General Liability		
Each Occurrence Limit	$1,000,000	
General Aggregate Limit	$3,000,000	
Products Completed Operations Aggregate Limit	$3,000,000	
Personal & Advertising Injury Each Person	$1,000,000	
Damages to Premises Rented to You Limit (Any One Premises)	$100,000	
Medical Expenses	$0	
Sewer Back Up	$1,000,000 (resulting from negligence)	
Failure to Supply	$1,000,000	
Each Abuse or Molestation Offense Limit	$1,000,000	
Abuse or Molestation Aggregate Limit	$2,000,000	
Statutory Cap Limits of Coverage Endorsement		
Delaware Each Occurrence Statutory Cap Limit	$300,000	
Employee Benefit Plans Administration Liability - Claims Made		
Retroactive Date: None		
Aggregate Limit	$3,000,000	
Each Employee Limit	$1,000,000	
Deductible	$1,000	
Law Enforcement Liability - Occurrence		
Aggregate Limit	$3,000,000	
Each Wrongful Act Limit	$1,000,000	
Each Wrongful Act Deductible	$15,000	
Statutory Cap Limits of Insurance Endorsement		
Delaware Statutory Cap Limit	$300,000	

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Table 23 - Continued

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS
Public Entity Management Liability - Claims Made	
Retroactive Date: 7/1/1996	
Aggregate Limit	$3,000,000
Each Wrongful Act Limit	$1,000,000
Deductible	$25,000
Employment Practices Liability - Claims Made	
Retroactive Date: 7/1/1996	
Aggregate Limit	$2,000,000
Each Wrongful Employment	
Practice Offense Limit	$1,000,000
Deductible	$25,000
Business Auto Policy	
Coverage:	
Automobile	
Liability	$1,000,000
Personal Injury Protection	$300,000
Uninsured/Underinsured Motorist	$40,000
(Physical Damage Applies to Police &	
Specified Electric & Sanitation Trucks)	$500 Comp Deduct/$1,000 Collision Deduct
Non-owned Liability	$1,000,000
Hired Auto Liability	$1,000,000
Employees as Additional Insured	
Hired Auto Physical Damage	$90,000
Hired Car Physical Damage Deductibles	
Comprehensive Deductible	$250
Collision Deductible	$250
Statutory Cap Limits of Coverage Endorsement	
Delaware Statutory Cap Limit	$300,000
Excess Crime Policy	
Coverage:	
Excess Crime	
Employee Theft per Loss	$500,000 excess of $500,000
(Over Policy# 630OB165227)	

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Table 23 - Continued

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS
Umbrella Excess Liability Coverage:	
Umbrella	
General Aggregate Limit	$6,000,000
Each Wrongful Act Limit	$6,000,000
Each Wrongful Employment Practice Offense Limit	$6,000,000
Products & Completed Work Aggregate Limit	$6,000,000
Personal and Advertising Injury	
Any One Person or Organization Limit	$6,000,000
Each Occurrence Limit	$6,000,000
Retained Limit Any One Occurrence or Event	$10,000
Umbrella Underlying Policies:	
General Liability	$1,000,000
Employment Benefits	$1,000,000
Auto Liability	$1,000,000
Law Enforcement Liability	$1,000,000
Public Entity Management	$1,000,000
Employment Practices Liability	
Employers Liability (Safety Nat'l)	$1,000,000
Cyber Liability Coverage:	
Cyber Liability – Claims Made	
Retroactive Date: 12/01/2012	
Aggregate Limit	$1,000,000
Third-Party Liability	
Network & Information Security	
Each Wrongful Act Limit	$1,000,000
Deductible	$10,000
First-Party Liability	
Security Breach Notification & Remediation Expenses Sublimit	$500,000
Deductible	$10,000
Crisis Management Service Expenses	$500,000
Deductible	$10,000
Pollution Liability Coverage:	
Pollution Liability	
Each Pollution Event Limit	$5,000,000
Aggregate Policy Limit	$10,000,000
Crisis Management Expense Aggregate Limit	$50,000
Green Remediation Aggregate Limit	$50,000
Green Standards Aggregate Limit	$50,000
Deductibles	$25,000 Each Pollution Event

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Table 23 - Continued

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS

Claims Made
Retroactive Date 4/1/1997
Includes: 2 Underground Storage Tanks-710 Williams St., Dover, DE & 2 Power Plants

Excess Worker's Compensation
Coverage:

Employers Liability Limit:	$1,000,000
Specific Limit:	Statutory
Aggregate Excess Limit:	$2,000,000
$600,000 Retention (Police)	
$500,000 Retention (All Other)	

Worker's Compensation-TPA Services
(Charges based on claim count, this number could fluctuate)

Travel Accident Policy Principal Sum: $100,000 $0 Deductible

Covered Positions: The Mayor, HR Director, Police Chief, Police Major, Police Captains, IT Director, PW Director, Water/Wastewater Manager, PW Operations Manager, Electric Director, Engineering and System Operations, Line Crew Foreman, City Manager, Assistant City Manager, Planning Director, Principal Planner, Fire Marshall, City Clerk, Assistant City Clerk, Controller, Assistant Finance Director, Library Director, Assistant Library Director, Tax Assessor, Economic Development Director and Council Members of the Policyholder.

Bond-Self Insured Worker's Compensation - State of Delaware
Limit: $750,000

Bond – Public Officials Bond - Donna Mitchell – Treasurer
Limit: $100,000

Bond- Public Officials Bond - Traci McDowell – City Clerk/Assistant Treasurer
Limit: $100,000

Power Plants – Property & Boiler and Machinery (2 policies 50/50)

Locations: McKee Run Generating Plant
VanSant Station

Policy #1
XL Insurance Company – $50,000,000 per Occurrence (50% Carrier Capacity Limit of $100,000,000)

Coverages:

50% policy limit:	$50,000,000 Per Occurrence
	Agreed Amount, Special
Extra Expense:	$2,000,000
Errors & Omissions	$2,000,000
Expediting Cost:	$1,000,000

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Table 23 - Continued

TYPE OF COVERAGE	PROTECTION LIMIT IN DOLLARS
Property in the Course of Construction:	$5,000,000
Earthquake:	$20,000,000
Flood:	$10,000,000
Debris Removal	$2,500,000
Property in Transit	$2,500,000
Demolition & Increase Cost of Construction	$10,000,000

Deductibles: $750,000 per Occurrence, except;
$100,000 per Occurrence as respects Transit,
In respect of Time Element loss (Extra Expense):
45 days per Occurrence, except;
72 hours per Occurrence in respect of Service Interruption

Policy #2
Ace American Insurance Company – $50,000,000 per Occurrence (50% Carrier Capacity Limit of $100,000,000)

Coverages:

50% policy limit:	$50,000,000 Per Occurrence
	Agreed Amount, Special
Extra Expense:	$2,000,000
Errors & Omissions	$2,000,000
Expediting Cost:	$1,000,000
Property in the Course of Construction:	$5,000,000
Earthquake:	$20,000,000
Flood:	$10,000,000
Debris Removal	$2,500,000
Property in Transit	$2,500,000
Demolition & Increase Cost of Construction	$10,000,000

Deductibles: $750,000 per Occurrence, except;
$100,000 per Occurrence as respects Transit,
In respect of Time Element loss (Extra Expense):
45 days per Occurrence, except;
72 hours per Occurrence in respect of Service Interruption

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