LEGISLATIVE, FINANCE AND ADMINISTRATION COMMITTEE

The Legislative, Finance, and Administration Committee meeting was held on January 13, 2014, at 5:30 p.m. with Chairman Lynn presiding. Members present were Mr. Hare, Mr. Slavin, Mr. Rushe, and Mr. Shevock. Members of Council present were Council President Bonar (arrived at 6:01 p.m.), Mr. Dixon, and Mr. Hutchison. Mayor Carey was also present.

AGENDA ADDITIONS/DELETIONS

Mr. Shevock moved for approval of the agenda, seconded by Mr. Rushe and unanimously carried.

Transfer of Davis Estate Donation to the Dover Library Foundation

Mr. Scott Koenig, City Manager, explained that the Dover Public Library was an heir to the estate of Mrs. Sata Davis and a beneficiary of the Frank Davis Trust. The estate's executor, Ms. Patricia Mercer, sent the Library's portion of the estate and the trust, in the amount of $61,735.80, to the City of Dover and the funds were deposited in an escrow account. At the December 12, 2013 meeting of the Dover Library Foundation Board, members voted to request City Council to transfer the funds from the Davis Estate to the Dover Library Foundation to support its mission in accordance with its by-laws.

Mr. Koenig stated that it was Deputy City Solicitor William Pepper's opinion, upon reviewing the will, that the decedents' intent was to benefit the Library.

Mr. Koenig advised members that the topic of future donations was also discussed during the Dover Library Foundation Board meeting. He noted that all current fundraising uses the Dover Library Foundation as the beneficiary; however, it was believed that it was likely that the Dover Public Library would continue to be identified as a beneficiary for years to come. Dover Library Foundation members voted to direct the Library Director to work with the City Manager and Council liaison to craft a policy to be proposed to the City Council to determine how future contributions to the Dover Public Library would be handled. Mr. Koenig indicated that a policy to address future donations would be presented for consideration once it could be drafted and reviewed.

Mr. Koenig stated that the issue at hand was whether Dover City Council would like to retain the right to decide how the donated funds would be spent to benefit the Dover Public Library. The Foundation had requested that this large donation be transferred to the Foundation so that it could be made part of the endowment to benefit the Dover Public Library, in accordance with the resolutions that were adopted previously by City Council. *(City Clerk's Office Note: During the City Council meeting held on January 12, 2009, Council adopted Resolution No. 2009-03 which created the Dover Library Foundation, and during the City Council Meeting held on February 11, 2013, Council adopted Resolution No. 2013-04 which amended Resolution No. 2009-03 to allow management of Dover Library Foundation accounts and funds to be conveyed to the Foundation.)*

Mr. Koenig recommended that the proceeds of the Davis estate that were gifted to the Dover Public Library be transferred to the Dover Library Foundation, as requested by the Dover Library Foundation, and that a policy be drafted that will outline how future donations of this nature will be handled.

Responding to Mr. Hare regarding how donations are currently managed, Mr. Koenig explained that if a gift were donated specifically to the Dover Library Foundation, the money would go to the Foundation and the by-laws of the Foundation would determine use of these funds; however, if the donation were made to the City of Dover to benefit the Library, the funds would come to the City of Dover. He stated that the donation under discussion was made to the "Dover Public Library," which did not exist as a corporate entity; however, the intent of the gift was to benefit the library.

Mr. Lynn noted that since the Dover Library Foundation is a relatively new entity, many wills and estate documents will reference the Dover Public Library versus the Dover Library Foundation.

Mr. Lynn questioned if the Dover Library Foundation was a third-party, private entity. Responding, Mr. Koenig stated that it is a 501(c)(3) corporation and its creation was authorized by City Council. The Foundation has its own by-laws and governing board. Mr. Koenig explained that he and Ms. Margery Cyr, Library Director, serve on the Foundation's Board.

Mrs. Donna Mitchell, Controller/Treasurer, expressed concerns regarding the donation. She noted that the financial policies for the City require that any infrequent or non-recurring items go toward capital projects. She explained, for example, that donations received for parks and recreation have been designated for the Parkland Reserve Fund and donations for the Library have gone to the Library Reserve Fund that was started for construction of the library. The Davis bequest was received by the City and if Council chose to direct it to the Library, it would be transferred to the Library as a contribution. Mrs. Mitchell felt that the Dover Library Foundation's request would not be in line with the City's cash contribution financial policy. She stated her understanding that the Foundation would like to invest the funds for future capital and noted that this was exactly what the City would do with the same amount of money; however, if the City invested it for those needs, it would be under the auspices of the City's investment policy. In addition, Mrs. Mitchell stated that giving funds to an outside entity could create controversy in light of the current challenging economic times.

Mr. Slavin expressed his opinion that the City's fiscal policies could not undo the will of those donating funds, noting that Council had taken the previous action of setting up the Library Foundation for the purpose of receiving donations and now found itself at a place where the "new world hasn't caught up with the old world" in regard to how money was being donated. He felt that an exception to the financial policy could be made and reminded members that Council had the power to do so.

In addition, Mr. Slavin stated that these funds would be invested for future capital needs. He stated his understanding that the funds would be placed in an endowment, which was vastly different from saying that they would be invested for the purpose of using them later for capital projects. Mr. Slavin noted that funds in an endowment would be invested and the purpose of the endowment would not legally allow them to be touched. He indicated that if the endowment were set up with the Delaware Community Foundation, the corpus of the endowment would be prevented from being raided for any purpose, noting that he would be much more comfortable with this arrangement than placing the funds inside the City government. The Delaware Community Foundation, through its

board of directors, could then determine what percentage of the interest could be used for the projects that they determine.

Mrs. Mitchell expressed her understanding that Council had the right to make exceptions. She explained that the Davis will was developed in 2012 and the Library Foundation was in existence prior to that; therefore, she felt that no one present could know the donors' intent.

Mr. Slavin reminded members that Mr. William Pepper, Deputy City Solicitor, had reviewed the will(s) and provided a legal opinion regarding the intent.

Mrs. Mitchell stated that Mr. Pepper's opinion was that the funds could be transferred to the Foundation but she was unsure if this was the donor's intent.

Responding to Mr. Lynn, Mrs. Mitchell confirmed that if the donation went to the City, the City would be a "flow-through entity" for the funds and there would be no adverse tax consequences.

Mr. Hare expressed his opinion that when funds are bequeathed to the Dover Public Library, these funds should go to the Dover Library Foundation unless they are designated for a specific purpose, such as to purchase new computers.

Mrs. Mitchell stated that if this approach were taken, she would prefer that Council make it clear that any similar donations in the future would go to the Delaware Community Foundation.

Mr. Hare stated that this should be in the policy unless a specific purpose is identified in the bequest.

Mrs. Mitchell stated her concurrence if this was Council's desire.

Mr. Shevock suggested that when an individual or organization notifies the City that funds will be bequeathed, that the City advise those involved to make the check out properly to eliminate the need to come before Council. Mrs. Mitchell noted that the City was unaware that this donation was pending. She suggested that if the City receives a check for the Dover Public Library, Mrs. Margery Cyr, Library Director, could provide clarification regarding how the donor wished the funds be used.

Responding to Mr. Slavin, Mrs. Mitchell confirmed that the City could manage any funds received by the Foundation that were not specifically directed to the endowment.

Mr. Lynn noted that the City was still ultimately responsible for capital improvements and would continue to need funds relative to capital improvement projects separate from the Foundation. Mrs. Mitchell confirmed this, however, she noted that the Foundation can always partner with the City on those improvements.

Mrs. Mitchell stated that there were no restrictions regarding the funds mentioned in the will.

Mr. Slavin moved to recommend acceptance of the donation from the Davis estate in the amount of $61,735.80 and that it be transferred to the Dover Library Foundation. The motion was seconded by Mr. Hare and unanimously carried.

Mr. Slavin moved that any future donations made to the City for the Dover Public Library, unless otherwise specifically cited, be transferred to the Dover Library Foundation. The motion was seconded by Mr. Hare.

Mr. Lynn advised members that the Dover Library Foundation was already contemplating an omnibus policy on this point and suggested that members wait to see what the Foundation had to say on this matter before proceeding.

Mr. Rushe noted that the second part of staff's recommendation was that the City Manager draft a policy that will outline how future donations of this nature would be handled.

Mr. Slavin withdraw his motion and Mr. Hare concurred.

Mr. Rushe moved to table the issue of the policy on future donations to the Dover Public Library until such time as the City Manager can meet with the necessary people to recommend a policy and that this policy be brought back to the Committee. The motion was seconded by Mr. Shevock.

Mr. Slavin encouraged staff to develop a "clean" process that is not confusing and that this be accomplished quickly since there was an audience of foundations and potential givers.

Responding to Mr. Lynn, Mr. Koenig stated his desire to return to the Dover Public Library Foundation to discuss the policy, which would be reviewed by Mr. Lynn as the Council liaison for the Foundation. He expected that it would return to the Committee by their meeting scheduled in approximately 30 days, or by the meeting scheduled subsequent to that date.

Mrs. Margery Cyr, Library Director, stated that this matter could be considered by the Dover Library Foundation and their response could be provided within 30 days.

Mr. Lynn suggested that information could be provided in the Dover Library Foundation newsletter to clarify that potential donors should make the distinction in estate documents regarding the recipients of donations.

Responding to Mr. Slavin, Ms. Cyr confirmed that the Dover Library Foundation was a 501(c)(3) organization.

On a call for the question, the motion to table the issue of the policy on future donations to the Dover Public Library until such time as the City Manager can meet with the necessary people to recommend a policy for review by the Committee was unanimously carried.

Proposed Plan to Cover Dangerous Building Demolition Costs

Mr. Scott Koenig, City Manager, advised members that, in an effort to improve the quality of life in various neighborhoods throughout the City, staff had placed a continuous effort on the removal of dangerous buildings. He noted that the FY 2014 had been very active and the City had spent or committed as much as $175,000 toward demolition efforts. Since the original budget was $140,000 for these efforts during FY 2014, Mr. Koenig proposed adjusting the budget to continue the demolition actions through the remainder of the fiscal year. He noted that the estimated demolition expenses for FY 2014 were $250,000.

Mr. Koenig stated that the $110,000 shortfall in the demolition budget could be made up by transferring $20,000 in unused salary and benefits from the Planning Office to the demolition budget and the remainder could come from other General Fund division personnel budgets. These funds were available due to a Planner II position being vacant for approximately four (4) months, as well as other vacancies in various General Fund divisions. Mr. Koenig reviewed the requested amendment and prior history of the City of Dover Demolition Program. He advised members that Mrs. Ann Marie Townshend, Director of Planning and Community Development, expected the demolition budget request for FY 2015 to be in the range of $150,000 - $175,000.

Mr. Koenig explained that the request was necessary because the City Manager did not have the authority to amend or adjust the 10 Series budgets for open salaries to move it down into the 20 and 30 series for operating expenses and Council action would be required to adjust these budgets.

Mr. Koenig requested that the City Manager be authorized to transfer unused salary and benefits in the amount of $20,000 from the Planning Division, as well as from other General Fund divisions throughout the City, to the demolition budget, which would increase the demolition budget from $140,000 to $250,000 for FY 2014.

Responding to Mr. Shevock, Mr. Koenig noted that the sale of the property does not typically happen in the same fiscal year that the demolition occurs. The City goes through the demolition process and places a lien against the property. He noted that it is sometimes two (2) to three (3) years before funds are received. Mr. Koenig estimated that the City had received approximately $80,000 - $90,000 per year in demolition receipts. He stated that some demolition expenses had been written off in the past because properties had been transferred to Central Delaware Habitat for Humanity. For practical purposes, demolitions are only considered as an expense. If revenue is recovered, it is considered a bonus. Mr. Koenig estimated the percentage of return at 50% or less.

In response to Mr. Lynn, Mr. Koenig stated that $20,000 would come from the Planning Department and the remaining $90,000 would come from other General Fund budgets, such as Public Works. He stated that he would be reviewing each of the General Fund division budgets and would develop an amendment. Mr. Koenig stated that he would make every effort to have the funding identified before the matter comes before Council on January 27, 2014.

Mr. Hare moved to recommend approval of staff's recommendation to authorize the City Manager to transfer unused salary and benefits in the amount of $20,000 from the Planning Division, as well as from other General Fund divisions throughout the City, to the demolition budget, which would increase the demolition budget from $140,000 to $250,000 for FY 2014. The motion was seconded by Mr. Rushe and unanimously carried.

Proposed Ordinance #2014-01 - Amendment to Chapter 102 - Taxation, Article IV - Abatement of Real Estate Taxes; Appendix C - Downtown Redevelopment, Article II - Definitions and Article III - Eligibility; and Appendix E - Commercial and Industrial Building Redevelopment, Article II - Eligibility

Mr. Scott Koenig, City Manager, explained that the City offers incentives to certain qualifying industries, businesses, and homeowners to expand or locate within the limits of the City, and business and property owners to improve their properties. Tax abatement incentives are offered to certain qualifying industries and businesses to expand or locate in the City, and persons purchasing residential real property (where they will reside) within a designated area. Additionally, in the Downtown Redevelopment Target Area, eligible projects may receive a full waiver of building permit fees, a full waiver of City impact fees (for multi-story mixed use development), and abatement of the property taxes on the improvements for a period of ten years. For commercial and industrial buildings, where there are renovations to establish a new business, projects may receive a 50% reduction in building permit fees, a 50% reduction in any applicable City impact fees, and abatement of the property taxes on the improvements for a period of ten years.

In recent years, some of the beneficiaries of these incentives have become delinquent on City taxes and there is no mechanism to revoke the outstanding incentives if property owners are delinquent. The proposed amendments would require compliance with the City's Clean Hands Ordinance and provide for the revocation of approved but unrealized incentives if the beneficiary of the incentives becomes delinquent on obligations owed to the City. The proposed amendments reference and are consistent with the City Clean Hands Ordinance, which prevents the City from issuing permits or establishing services for property owners who are delinquent on obligations to the City.

The proposed ordinance would also make tax exempt properties ineligible for the incentives.

Staff recommended adoption of Proposed Ordinance #2014-01.

Mr. Hare moved to recommend adoption of Proposed Ordinance #2014-01, as recommended by staff. The motion was seconded by Mr. Shevock and unanimously carried.

Request for Infrastructure Reimbursement - Wesley College

Mr. Scott Koenig, City Manager, stated that he had been working with Dr. William Johnston, President, over the past several months on project closeout issues associated with redevelopment around Wesley College. In December of 2012, the Dover City Council approved a construction contract in the amount of $96,411.75 with Corrado Construction, Co., to construct the Wesley College Streetscape Enhancement - Phase I. The project was funded by a Community Transportation Funds agreement in the amount of $148,604. In September 2013, City Council approved a final

change order on the project, which increased the total project cost to $125,574.34. In December of 2013, the City Manager received a request from Wesley College to be reimbursed for work that was completed within the City's North State Street Alley West right-of-way. This work was originally planned to be included in Phase I of the Streetscape Enhancement; however, scheduling conflicts between the College and the City prevented this work from being included in the scope of work for the Streetscape Enhancement - Phase I.

The City Manager and officials from Wesley College have met with representatives from the Delaware Department of Transportation (DelDOT) to determine whether these costs could be added to the Community Transportation Fund agreement; however, the expenses occurred before the agreement was signed; therefore, these expenses cannot be added to the current agreement. Senator Colin Bonini has indicated that he is willing to fund other public improvements within the City in an amount at least equal to the requested reimbursement; therefore, the City of Dover would not incur a net expense on the reimbursement. There are a number of sidewalk projects in the downtown area that can be funded using Community Transportation Funds.

The City Manager requested authorization from City Council to reimburse Wesley College for the expenses incurred in the City's right-of-way ($24,500 per letter dated December 20, 2013) provided Community Transportation Funds in an amount equal to or greater than $24,500 can be secured from area legislators to replace the funding associated with the reimbursement. The reimbursement will be issued using General Fund dollars associated with the City's Concrete Construction and Replacement Program (Project # ST1402).

Mr. Koenig stated that several sidewalk projects had been identified and were being estimated by staff to be forwarded to the legislators for funding and this reimbursement is tied to Community Transportation Funds.

Mr. Shevock questioned if the City would wait to obtain the funds from Senator Bonini before reimbursing Wesley College. Mr. Koenig stated that he would wait until he received a commitment on the agreements. He stated that 10% of the funds would be received when the agreement is signed and the rest of the agreement funds are typically received once an expense is incurred.

Mr. Bonar commended Mr. Koenig for working with the legislative contingent on suburban street funds, noting that many infrastructure issues and projects would have to be addressed in the next several months and the next fiscal year. He encouraged staff to keep an open dialogue and respond to their requests in a timely fashion.

Mr. Shevock moved to recommend authorizing the City Manager to reimburse Wesley College for the expenses incurred in the City's right-of-way, in the amount of $24,500 per letter dated December 20, 2013, provided that Community Transportation Funds in an amount equal to or greater than $24,500 can be secured from area legislators to replace the funding associated with the reimbursement. The reimbursement will be issued using General Fund dollars associated with the City's Concrete Construction and Replacement Program (Project # ST1402). The motion was seconded by Mr. Slavin and unanimously carried.

Proposed Grant-In-Aid Policy

Mrs. Donna Mitchell, Controller/Treasurer, advised members that, based on the requests of some members of Council, she developed a Grant-In-Aid policy. She noted that she had followed the State's policy and modified it to meet the City's parameters. Mrs. Mitchell advised members that if the policy were adopted, all of the documents included would merely have to be modified.

Mrs. Mitchell reviewed the presentation entitled City of Dover FY 20XX - Grant-In-Aid Instructions. Referring to Form 9 - Signature Page, she stated that Council would need to make a determination if they wished to specify the signature requirements for the policy. She noted that Item # 5 on Form 9 specifies "That this organization meets the criteria established and uses any Grant-In-Aid appropriated by the City Council in accordance with those provisions and any additional restrictions that may be set forth in the Grant-in-Aid policy." She noted that Council would need to establish this criteria. In addition, in regard to Form 10, she indicated that the State requires that a copy of the most recent audit prepared by a certified public accountant or public accountant accompany the application but allows for substitution of Sample Forms A-B-C. She indicated that Council should make a decision in this regard as well.

She noted that Council would also have to determine the timeline for applications, by whom they are reviewed, and the dates for submission in relation to the timing of the budget.

Mr. Slavin expressed appreciation for Mrs. Mitchell's efforts in developing the policy. He questioned if the City was obligated to have a Grant-In-Aid program. He stated that City could send out instructions stating that applications were not being invited this year because of current fiscal constraints; however, it would prepare the City for this to be done in the future and ensure that there would be a "level playing field" for applicants. He noted that there had been criticism about the way in which some organizations had received funds in the past and others did not.

Mr. Lynn, noting that there was a provision in the policy that requires any entity applying for a grant to supply an audit, asked if this language was in the State's policy. Responding, Mrs. Mitchell confirmed that it was. She also noted that the language allowed for a compilation statement by a certified public accountant or independent public accountant to be submitted in lieu of a copy of an audit with a management letter.

Mr. Hare questioned if this policy would preclude a "walk-in" applicant from requesting Grant-In-Aid funds. Responding, Mr. Slavin stated that the policy would create a uniform process for all applicants.

Mrs. Mitchell stated that if the Committee was in favor of the policy, she could incorporate dates and send out a notice indicating whether or not the City would be receiving applications.

Mr. Lynn asked if the entities that the City had historically provided funds to, such as the African American Festival and the Fourth of July Committee, would have to fill out the application in the future if the policy were adopted. Responding, Mrs. Mitchell stated that it would be Council's

decision whether to grandfather those entities in. Mr. Hare felt that these organizations should fill out the form at least the first time so that an audit would be provided.

Mr. Slavin stated that, at the State level, there was a moratorium on receiving new applications; therefore, only existing recipients of Grant-In-Aid could submit applications for a particular year.

Responding to Mr. Lynn, Mrs. Mitchell stated that these funds had been granted previously after being budgeted and approved by Council through the request of Council.

Mr. Slavin suggested that consideration of how Grant-In-Aid should be handled during the upcoming fiscal year should be included in the annual budget discussions. Mrs. Mitchell suggested that this could be included in the Council Workshop being scheduled in March to discuss budget matters.

Mr. Bonar stated that the deadline for State Grant-In-Aid applications is November of each year so that they can be included in budget discussions. Noting that the City was already well into the budget process, he recommended that, starting with next fiscal year, applications be submitted no later than November 1st or November 15th, whichever Mrs. Mitchell deemed necessary. He concurred with Mr. Hare that all entities should submit an application and Mrs. Mitchell suggested that this also be discussed at the March Workshop.

Mr. Slavin moved for acceptance of the City of Dover FY 2015 Grant-In-Aid Application and procedures *(Attachment #1)*, seconded by Mr. Hare and unanimously carried.

Mr. Hare moved for adjournment, seconded by Mr. Rushe and unanimously carried.

Meeting adjourned at 6:20 p.m.

Sean M. Lynn
Chairman

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Attachments
Attachment #1 - City of Dover FY 2015 - Grant-In-Aid Application and Procedures

CITY OF DOVER

FY 2015 GRANT-IN-AID APPLICATION INSTRUCTIONS

Funding Requests Are Due No Later Than 4:30 p.m., Friday, November 1, 20xx.

City of Dover
Finance Department
P.O. Box 475
Dover, Delaware 19903
OR
Finance Department
Weyandt Hall
5 E. Reed Street, Suite 300
Dover, Delaware 19901

Applications can be downloaded from the City website

To save the document to your computer from the website you must do the following:

- Go the http://
- Click on the Grant-In-Aid Application link;
- Right-click on the Word document (FY15 GIA Application.doc);
- Left click on Save As or Save Target As;
- Select where to save the file.

For technical assistance for downloading document please call the Finance Department at 302-736-7015.

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FUNDING REQUESTS ARE DUE ON OR BEFORE FRIDAY NOVEMBER 1, 20xx.

This funding request format has been designed to provide for a tightly focused and informative presentation of the organization's request for funds based on a clear statement of the organization's purpose (or goals and objectives); a concise description, the financing requirements, and anticipated accomplishments for each of the programs or services being offered to meet these purposes; and the resulting total organization projections of income and expenses.

PLEASE READ ALL THE MATERIAL CAREFULLY BEFORE PREPARING THE REQUEST.

Additional supplemental material may be requested by the Grant-in-Aid Committee.

We are requesting that each organization provide the **original** and **one copy** of the funding request **and one copy of your most recent audit and the audit's management letter.**

DO NOT SUBMIT TAX FORMS.

Please number each page and indicate organization name on each page. Please do not staple your application.

GENERAL DIRECTIONS

1. Fiscal Year - Your budget request from the State of Delaware is for the period July 1, 2014 through June 30, 2015.

   Information involving audited data or historical financial data will be based on your organization's fiscal year. The information for prior year would be taken from your organization's audit.

   PLEASE NOTE:

   Organizations using fiscal years should apply the following:

Prior Year -	FY 2013
Current Year -	FY 2014
Proposed Year -	FY 2015

   Organizations using calendar years should apply the following:

Prior Year -	2012
Current Year -	2013
Proposed Year -	2014

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2. Rounding Figures - All figures should be rounded to the nearest hundred dollar.

3. Labeling - Please type the organization name clearly on each form as the forms may be separated during processing.

4. COMPLETE ENTIRE APPLICATION - ANSWER ALL QUESTIONS; EXPLAIN WHY A PARTICULAR QUESTION MAY NOT APPLY TO YOUR ORGANIZATION.

5. Forward completed application by November 1, 20xx, to:

Finance Department
Weyandt Hall
P.O. Box 475
Dover, Delaware 19903

OR

Controller/Treasurer
Weyandt Hall
5 E. Reed Street, Suite 300
Dover, Delaware 19901

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GUIDELINES FOR FY 2015 GRANTS-IN-AID

A. No funds will be appropriated for Child Day Care.

B. No funds will be appropriated for the purpose of relocation, purchasing buildings or rehabilitation or renovation of buildings.

C. In order for an organization to be considered for a Grant-In-Aid for FY 2015, the organization must:

1. Be incorporated, non-profit (or under umbrella of parent organization which is incorporated, non-profit). Your organization must be incorporated and in operation for at least two years prior to July 1, 2014.

2. Have By-laws that clearly state the purpose of the Corporation and include definition of duties of Board of Directors.

3. Have an active, community-represented, volunteer Board of Directors that sets policies, goals and objectives, and maintains minutes of regularly scheduled meetings and any special meetings. Have programs that are unduplicated, and satisfy unmet human needs of the community.

4. Have personnel policies, including job descriptions and classifications.

5. No organization shall use Grant-in-Aid funding to pay any part of an elected official's salary.

6. Have competent executives, competent staffing and reasonable facilities.

7. Practice non-discrimination.

8. Have accounting (budget) procedures and an annual audit.

9. Use funds in accordance with the application.

10. Demonstrate community support.

11. Request funds only for a program which does not receive full funding from other sources of revenue.

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Instructions: Form 1

MANAGEMENT ORGANIZATION

Official Name:	Indicate legal name of organization on Incorporation Certificate or other legal documents. Please list any additional names your organization uses-if a trade name or other operating name is used.
Address of Management Office:	Where should correspondence and checks, etc., be forwarded? **If you use a P.O. Box, please include your street address.**
Physical Address	This is to be provided in case a site visit by a member of the City Council or their staff is required.
Contact Representative:	List name, address, daytime phone number and e-mail address of the individual who would best be able to provide any additional information that may be requested.
Indicate:	Names of Directors and Officers.

Instructions: Form 2

ORGANIZATION BACKGROUND

Please provide the organization background in a concise narrative as follows:

1. Organization mission statement;
2. **Organization location(s), days and hours of operation.**

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Instructions: Form 3

REVENUE

This form requests the total revenue for your organization.

Note that the categories are by sources of revenue as follows:

Federal Government
State Government
City Government
In-Kind City Services (estimated value)
Investment
Sale of Materials Dues
Contributions or Donations
Miscellaneous Other

Also, Federal Government and State Government require further breakdowns as shown on the form. Be sure to include details on all sources for Federal and State Government revenues.

The total of all revenue should be shown on the Total Revenue Line.

Note that the GIA received for the prior and current fiscal years is requested. However, for the proposed year, Grant in Aid under City of Dover is blanked out. The GIA for the proposed fiscal year is to be reflected on Form 6, Line 6.

Instructions: Form 4

DISBURSEMENTS

This form is used to report all disbursements by your organization by category of disbursements.

The top portion of the page is used to report operating expenses of your organization.

The lower portion is used to report non-expense disbursements by various categories.

Total Expenses and the Total Non-Expense Disbursements should be reported on the Total Disbursement line at the bottom of the form.

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Instructions: Form 5

FEDERAL & STATE GRANTS

This form requests a reporting of all funding your organization has received through the Federal & State Grants.

List the project name, fiscal year in which the award was made, and the amount.

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Instructions: Form 6

SUMMARY

This report consolidates the revenue (Form 3) and disbursements (Form 4).

Line 1 Total revenue from Form 3.

Line 2 Total disbursements from Form 4.

Line 3 Operating surplus/deficit - difference between Line 1 and Line 2.

Line 4 Carryover - This line should reflect for the previous year's column the available balance from the beginning of the year.

For the current year's balance, this line should reflect the amount on Line 5 for the previous year.

For the proposed year, this line should reflect the amount on Line 5 for the current year.

Line 5 Net surplus/deficit - combine Lines 3 and 4.

Line 6 Grant-in-Aid Request. Please show awards for the previous year and current year in the first two columns. The amount of the Grant-in-Aid your organization is requesting should be reflected on this line for the proposed year.

If you are using more than one Form 7, the total of all these forms (Form 7, Line 12) should total Form 6, Line 6.

Line 7 **The total of all your programs (Line 7) should equal your Proposed Year Grant-in-Aid Request (Line 6).**

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Instructions: Form 7

PROGRAM INFORMATION

Note: One page is required for each program.

Line 1 Program Name & Target Population: indicate name of program and who the service is targeting. How do you make the target population aware of the service?

Line 2 Program Description - indicate the activities associated with this program.

Line 3 Which other community organizations provide this or similar services? Indicate what other community organizations are providing similar services.

Line 4 How will the program obtain its objective & how will the outcomes be measured? Describe how these activities will address the program description and how you will measure your success.

Line 5 What progress has been made in the past year to achieve program objectives? How successful were you in the last year in meeting program objectives?

Line 6 Number of people served.

Line 7 Service measure - what measurable means are there to reflect the service provided.

Example: Hours of training provided, nights of shelter provided.

Line 8 Amount of service provided - this should reflect the total number of people served by the measure selected.

Example: If ten people (the same people or different people) were trained for five hours per day, 250 days per year, the amount of service would be 12,500 hours of training.

Line 9 Program revenue.

Line 10 Program disbursements

Line 11 Difference between Lines 9 and 10.

Line 12 Program Grant-in-Aid - Proposed year should reflect that portion of Form 6, Line 6 that applies to this program.

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Instructions: Form 8

SCHEDULE OF POSITIONS & SALARIES

Please list all positions filled by your organization, the number of employees in each position, and the salary and salary range of each position.

Instructions: Form 9

LETTER OF BOARD APPROVAL

Indicate that your organization meets the provisions of the six conditions and the date that the application was approved by the Board of Directors of your organization.

FINANCIAL STATEMENT – Form 10

A copy of an audit along with the management letter or a compilation statement, by a Certified Public Accountant or independent Public Accountant, is requested. If this is unavailable, please complete the Sample Forms (A-B-C) in order to comply with the request for an audit.

The audit and the management letter or compilation statement should be for the fiscal year most recently completed.

DO NOT SEND TAX FORMS IN PLACE OF AN AUDIT OR FINANCIAL STATEMENTS.

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CITY OF DOVER
GRANT-IN-AID APPLICATION FORM

FY 2015

FUNDING REQUESTS ARE DUE NO LATER THAN (TIME, DAY, DATE).

Official Name of Organization: _____

Date of Incorporation: _____

9 digit Federal Employer Identification No.: ☐☐☐☐☐☐☐☐☐

Contact Representative: _____

Phone Number (daytime): _____

E-mail address: _____

	YES	NO
Are you a first time applicant?	☐	☐
Did you receive a Grant-in-Aid Award in Fiscal Year 2014?	☐	☐
If yes, does this application include a request to fund a new program?	☐	☐
Is your organization receiving or has your organization received Grant in Aid from other government agencies?	☐	☐

If yes, what is the total amount of Grant in Aid money received from other government agencies? $ _____

FORM 1

ORGANIZATION: _____ YEAR: 2015

MANAGEMENT ORGANIZATION

Official Name of Organization: _____

Address of Management Office: _____

_____

Street Address or Location: _____

Physical Location of organization for site visits _____

Phone Number: _____

Contact Representative:

Name: _____

Address: _____

Phone Number: (Daytime) _____

E-Mail Address: _____

Names of Board of Directors and Daytime Telephone Numbers:

_____

_____

_____

_____

Names of Officers and Daytime Telephone Numbers

_____

_____

_____

_____

FORM 2

ORGANIZATION: _____ YEAR: 2015

ORGANIZATION BACKGROUND

ORGANIZATION
MISSION STATEMENT: _____

_____

_____

_____

_____

_____

ORGANIZATION LOCATION(s) where services are actually provided, days and hours of operation for site visits.

_____

_____

_____

_____

_____

_____

FORM 3

ORGANIZATION: _____ YEAR: 2015

REVENUE

Revenue Source	Previous Year	Current Year	Proposed Year
FEDERAL GOVERNMENT			
MEDICARE			
MEDICAID			
GRANTS			
OTHER			
STATE GOVERNMENT			
GRANT IN AID			
CONTRACTS BY STATE AGENCY			
CITY OF DOVER			
GRANT IN AID			**XXXXXXXXXX**
OTHER (LIST)			
INVESTMENTS			
DIVIDENDS & INTEREST			
SALE OF ASSETS			
SALE MATERIALS			
DUES			
CONTRIBUTIONS or DONATIONS			
MISCELLANEOUS			
TOTAL REVENUE			

FORM 4

ORGANIZATION: _____ YEAR: 2015

DISBURSEMENTS

	Previous Year	Current Year	Proposed Year
EXPENSES			
Salaries			
Employee Benefits			
Payroll Taxes			
Professional Fees			
Supplies			
Telephone and Fax			
Postage			
Rent			
Utilities			
Repairs and Maintenance			
Printing and Publications			
Travel, Conferences and Meetings			
Dues			
Assistance to Individuals			
Grants and Awards (other than Grant in Aid)			
Other (List)			
Miscellaneous			
TOTAL EXPENSES			
NON-EXPENSE DISBURSEMENTS			
Equipment			
Vehicles			
Mortgage/Loans			
Investments			
Other			
TOTAL NON-EXPENSE DISBURSEMENTS			
TOTAL DISBURSEMENTS			

FORM 5

ORGANIZATION: _____ YEAR: 2015

5A. FEDERAL & STATE GRANTS

If you are a Federal/State Grant Recipient, please complete this form;

Name of Project	Fiscal Year	Amount
		$

FORM 6

ORGANIZATION: _____ YEAR: 2015

SUMMARY

		Previous Year	Current Year	Proposed Year
1	TOTAL REVENUE on Form 3			
2	TOTAL DISBURSEMENTS on Form 4			
3	OPERATING SURPLUS/DEFICIT			
4	CARRYOVER			
5	NET SURPLUS/DEFICIT			
6	**GRANT IN AID REQUEST**			

	Programs from Form 7 to be funded through Grant in Aid in FY 2015	Amount Requested
7	**TOTAL (THIS LINE SHOULD EQUAL LINE 6 OF PROPOSED YEAR COLUMN)**	

FORM 7

ORGANIZATION: _____ YEAR: 2015

PROGRAM INFORMATION

1. Program Name & Target Population: _____
2. Program Description: _____
3. Which other community organizations provide this or similar services? _____
4. How will the program obtain its objective & how will the outcomes be measured? _____
5. What progress has been made in the past year to achieve the program's objectives? _____

		Previous Year Award	Current Year Award	Proposed Year Request
6.	Number of People Served			
7.	Service Measure			
8.	Amount of Service			
9.	Program Revenue			
10.	Program Disbursements			
11.	Surplus/Deficit			
12.	Amount of Grant in Aid Requested for this Program			

FORM 8

ORGANIZATION: _____ YEAR: 2014

SCHEDULE OF ALL POSITIONS AND SALARIES SUPPORTING ACTUAL EXPENSES AND BUDGET ESTIMATES FOR AGENCY STAFF

Position Title	Number of Positions	Salary Range	Previous Salary	Current Salary	Proposed Salary
		$	$	$	$

FORM 9

ORGANIZATION: _____ YEAR: 2014

(ORGANIZATION)

AGREES:

1. To submit funding requests on the forms provided at the times designated and to participate in the allocations review process.

2. To provide an annual certified audit and other financial statements, service figures, and reports or audits as required by the City of Dover.

3. To cooperate with other organizations, both voluntary and public, in responding to the needs of the community and in promoting high standards of efficiency and effectiveness.

4. To submit accurate information with this application. NOTE: Any misstatement of facts may forfeit any remaining balance of grants due and/or future grants.

5. That this organization meets the criteria established (City Council will need to establish criteria for eligibility) and uses any Grant-in-Aid appropriated by the City Council in accordance with those provisions and any additional restrictions that may be set forth in the Grant-in-Aid policy.

6. This agency agrees to provide the City Controller/Treasurer with financial or programmatic information upon request.

This agreement has been read and approved at the meeting of the governing body of the

_____
(ORGANIZATION'S NAME AND DATE)

BY:

_____
(President or Chairman) DATE

Daytime Phone Number: _____

_____
(Executive Director) DATE

FORM 10

COPY OF MOST RECENT AUDIT

PREPARED BY INDEPENDENT CERTIFIED

PUBLIC ACCOUNTANT OR PUBLIC ACCOUNTANT

SAMPLE A-B-C ATTACHED MAY BE SUBSTITUTED FOR ABOVE IF RECENT AUDIT IS NOT AVAILABLE.

DO NOT SEND TAX FORMS

SAMPLE A

ORGANIZAITON: _____ YEAR: 2015

BALANCE SHEETS FOR FISCAL YEARS ENDING (MONTH) 2012 AND 2013

	(MONTH), 2012	(MONTH), 2013
ASSETS		
Cash		
Accounts Receivable		
Investments – at cost		
(market value $_____)		
PROPERTY AND EQUIPMENT – at cost		
Land		
Buildings and Improvements		
Furniture and Equipment		
Transportation Equipment		
Less Accumulated Depreciation		
TOTAL ASSETS		
LIABILITIES AND FUND BALANCES		
Accounts payable and accrued expenses		
Grants designed for future periods		
Fund balances		
Undesignated		
Designated		
TOTAL LIABILITIES AND FUND BALANCES		

SAMPLE B

ORGANIZATION: _____ YEAR: 2015

STATEMENT OF SUPPORT, REVENUE AND EXPENSES

AND CHANGES IN FUND BALANCES FOR YEARS ENDING JUNE 30, 2012 AND 2013

	(MONTH), 2012	(MONTH), 2013
PUBLIC SUPPORT AND REVENUE		
Contributions		
Allocated by United Way of DE		
Fees and grants from government agencies		
Other revenue (losses)		
Investment Income		
Gain(loss) on sale of investments		
Miscellaneous		
EXPENSES		
Program Services		
Supporting Services		
Management and General		
EXCESS (DEFICIENCY) OF PUBLIC SUPPORT		
AND REVENUE OVER EXPENSES		
FUND BALANCES		
Beginning of year previously reported		
End of Year		

SAMPLE C

ORGANIZATION: _____ YEAR: 2015

STATEMENTS OF FUNCTIONAL EXPENSES YEARS ENDING (MONTH), 2012 AND 2013

	Program Services	Supporting Services	Total Expenses Year ending (MONTH), 2012
Salaries			
Employee Benefits			
Payroll Taxes			
Professional Fees			
Supplies			
Telephone & Utilities			
Postage and Shipping			
Rent			
Maintenance			
Printing and Publications			
Travel			
Conferences & Meetings			
Assistance to Individuals			
Membership Dues			
Awards and Grants			
Miscellaneous			
Depreciation			

	Program Services	Supporting Services	Total Expenses Year ending (MONTH), 2013
Salaries			
Employee Benefits			
Payroll Taxes			
Professional Fees			
Supplies			
Telephone & Utilities			
Postage and Shipping			
Rent			
Maintenance			
Printing and Publications			
Travel			
Conferences & Meetings			
Assistance to Individuals			
Membership Dues			
Awards and Grants			
Miscellaneous			
Depreciation			

City of Dover
FY 20xx
Grant In Aid Instructions

Prepared by: Finance Department

Donna Mitchell, Controller/Treasurer

Application

- The application and instructions are available at the following website: http://
- If you need assistance downloading the application from the internet please contact the Finance Department at 302-736-7018.

Grant In Aid Cover Page

- Official Name of Organization
- Date of Incorporation
- 9 Digit Federal Employer ID Number
- Contact Representative
- Daytime Phone Number
- E-mail address
- First time applicant?
- Did you receive GIA in FY14?
- If yes, does this application include a request to fund a new program?
- Have you received GIA from other government agencies?
- If yes, amount received from other agencies?

Form 1 – Management Organization

- Official Name of Organization
- Address (where your check will be mailed) and phone number
- Physical location of service
- Contact representative
  - Name
  - Address
  - Daytime phone number
- Agency Name
- Names of Officers & Board of Directors and their daytime phone number

Form 2 – Agency Background

- Agency Mission Statement
- Agency Location(s)
  - Locations where services are actually provided, days and hours of operation for site visits.

Form 3 – Revenue

- Revenue sources for previous, current, and proposed year
- Include revenue from:
  - Federal Government
  - State Government
  - City Government
  - Other (List sources)
  - Investments
  - Sales
  - Dues
  - Contributions or Donations
  - Miscellaneous

Form 4 – Disbursements

- Expenses
  - Salaries, employee benefits, payroll taxes, etc.
- Non-expense disbursements
  - This is an expense that is not considered an operational expense.
  - For example – A principal payment on an asset (equipment, vehicle, mortgage, etc.)

Form 5 – Federal & State Grants

- If you have received other Federal or State Grants please fill out this page.
- Include the Name of Project, Year, and Funding Amount

- If you have not received these grants please go to Form 6.

Form 6 – Summary

- Summary information for previous, current, and proposed years:
  - Total Revenue (Form 3)
  - Total Disbursements (Form 4)
  - Operating Surplus/Deficit (calculated)
  - Carryover (balance from prior year)
  - Net Surplus/Deficit (calculated)
  - Grant In Aid Request
- At the bottom of the form name each program within your agency that will receive Grant In Aid Funds and the amount of your request that will go to each program.
- Note: Line 6 of the proposed year and Line 7 should be equal.

Form 7 – Program Information

- Program name and target population
- Program description
- Similar services provided by other agencies
- Describe program objectives and how outcomes are measured
- Describe the progress that has been made in the last year to achieve the program's objectives
- Lines 6 – 12 show the number of people served, service measures, amount of service, program revenue, program disbursements, surplus or deficits for the previous, current, and proposed years.
- Line 12 is the amount of funding requested for that specific program for FY2015.

Form 7 – Program Information (continued)

- Important Notes:
  - Line 12 should equal Lines 6 and 7 on Form 6
  - Use a new “Form 7” for each program
  - If more than one program is being funded through Grant In Aid the total of all Form 7’s should equal Line 6 and 7 on Form 6

Form 8 – Positions and Salaries

- Positions and Salary information for the prior, current, and proposed year:
  - Position Title
  - Number of positions
  - Salary ranges

Form 9 – Signature Page

- This form must be signed by the President or Chairman of the Board of Directors and the Executive Director

Form 10 – Audit Information

- A copy of our most recent audit prepared by an independent certified public accountant or public accountant must accompany your application.
- You may use sample forms A, B, or C if an audit is not available.

- Applications are due by _____
- THERE WILL BE NO EXTENSIONS!
- If you have questions contact
  - Donna Mitchell, Controller/Treasurer
  - Finance Department
  - 302-736-7018 or email dmitchell@dover.de.us