COUNCIL WORKSHOP
A G E N D A

January 7, 2008 - 7:00 P.M. - Council Chambers - City Hall - City of Dover

AGENDA ADDITIONS/DELETIONS

1. Revenue Manual Review and New Revenue Sources

2. Adjournment

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THE AGENDA ITEMS AS LISTED MAY NOT BE CONSIDERED IN SEQUENCE. THIS AGENDA IS SUBJECT TO CHANGE TO INCLUDE THE ADDITION OR THE DELETION OF ITEMS, INCLUDING EXECUTIVE SESSIONS.

FY 2007-2008 Draft Revenue Manual

"Community Excellence Through Quality Service"

Published by the City Manager's Office
Teresa A. Tieman, Senior City Administrator

Memorandum

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To: **Mayor and City Council**
Legislative, Finance, and Administration Committee

From: **Terry Tieman, Senior City Administrator**

Date: **December 17, 2007**

Subject: **FY 2007-2008 Draft Revenue Manual**

I am happy to present to you the FY 2008 Revenue Manuel for your review. The purpose of this manual is to assist City Council, staff, and the public with understanding and tracking all of the various revenue sources to the City. The manual includes the following:

- For reference purposes, a list of the top revenue sources over the past five years
- Guidelines as to how often the manual should be updated and how often different revenues should be reviewed
- An inventory of all revenue sources with detailed information on rates, dates established and last reviewed, projection method, collection method, and benchmarks
- List of potential new revenue sources that we have collected form various sources. Seven of the revenue sources are detailed and will be presented to council for review in the near future

The entire inventory of revenue sources was reviewed by departments. From that review we are suggesting increases for sixteen revenue sources. They are attached on the following page. These recommended changes will need to be presented to Council at a later date for review and inclusion into the FY 2009 Budget.

Attachment

cc: Mayor and Council (with attachment)
Legislative, Finance and Administration Committee (with attachment)
City Manager (with attachment)
Finance Director (with attachment)

Proposed Revenue Source Increases for FY 2008 Revenue Review

Revenue	Page	Comments
Business Licenses	9	The rates have not been increased since 2004. After fee review comparison, a ten percent across the board increase is proposed. The proposed increases would generate approximately $150,000.
Mobile Home Licenses	13	The rate has not been increased since 1993. A $5 increase is proposed.
Building Permits …	14	A fee comparison was completed in Fall 2007. Staff believes an increase is warranted.
Certificate of Occupancy	15	A fee comparison was completed in Fall 2007. Staff believes an increase is warranted.
Locging House Permit	16	The rates were last changed in 2000.
Public Occupancy Permit	17	Rates were reviewed in Fall 2007. Restaurants/Bars >100 person capacity $50 is proposed new category fee and not yet adopted.
Heating & Air Conditioning Permits	18	A fee comparison was completed in Fall 2007. Staff believes an increase is warranted.
Plumbing Permits	19	A fee comparison was completed in Fall 2007. Staff believes an increase is warranted.
Rental Dwelling Permits	21	Considered by City Council in 2007 and referred back to LF&A Committee to be presented with a comprehensive fee package.
Architectural Review Certificate	22	This rate was last changed in 2004. A $50 increase is proposed.
Board of Adjustment Application	23	This rate was last changed in 2004.
Conditional Use Application	24	This rate was last changed in 2004. A fee comparision was completed in Fall 2007. Fee increase proposed is $75 per application.
Planned Neighborhood Design	26	This rate was last changed in 2004. A fee comparision was completed in Fall 2007.
Rezoning and Text Amendments	27	This rate was last changed in 2004. A fee comparision was completed in Fall 2007.
Site Plan Application	28	This rate was last changed in 2004. A fee comparision was completed in Fall 2007.
Subdivision Plan Applications and Minor Lot Line Adj. Plans	29	This rate was last changed in 2004. A fee comparision was completed in Fall 2007.

TABLE OF CONTENTS

1. Top Revenue Sources.....2

2. Revenue Guidelines 3

3. Inventory of Revenue Sources 4

4. Future Potential Revenue Sources.....94

5. Indexes 103

Top Revenue Sources

Top Revenue Sources by Fund

	FY 2004 Actual		*FY 2005 Actual*		*FY 2006 Actual*		*FY 2007 Actual(unaudited)*		*FY 2008 Budget*	
	$ Dollar Amount	***Percentage of Total***	***$ Dollar Amount***	***Percentage of Total***	***$ Dollar Amount***	***Percentage of Total***	***$ Dollar Amount***	***Percentage of Total***	***$ Dollar Amount***	***Percentage of Total***
General Fund										
*Total Revenue**	26,098,879		28,270,897		32,383,354		33,266,123		34,591,747	
Property Tax	7,183,124	27.52%	7,370,318	26.07%	8,792,652	27.15%	9,032,995	27.15%	9,453,511	27.33%
Transfer from Electric	4,701,664	18.01%	5,463,008	19.32%	5,716,956	17.65%	4,700,000	14.13%	6,601,269	19.08%
Transfer Tax	1,627,172	6.23%	2,379,548	8.42%	3,048,064	9.41%	3,009,539	9.05%	2,650,222	7.66%
Business Licenses	1,155,139	4.43%	1,243,327	4.40%	1,318,621	4.07%	1,343,531	4.04%	1,320,000	3.82%
Permits and Other Licenses	862,148	3.30%	1,007,765	3.56%	1,147,224	3.54%	1,345,817	4.05%	1,227,343	3.55%
Trash Fees	924,338	3.54%	905,481	3.20%	1,076,967	3.33%	1,113,317	3.35%	1,191,411	3.44%
Court of Chancery Fees	559,260	2.14%	710,380	2.51%	792,280	2.45%	929,120	2.79%	761,000	2.20%
Municipal Street Aid	794,301	3.04%	792,242	2.80%	659,910	2.04%	657,474	1.98%	660,000	1.91%
Fines and Police Revenue	555,335	2.13%	794,567	2.81%	759,726	2.35%	717,310	2.16%	725,000	2.10%
Transfer from Water/Wastewater	831,000	3.18%	848,016	3.00%	535,785	1.65%	535,000	1.61%	565,000	1.63%
Library Revenue	333,157	1.28%	346,652	1.23%	451,705	1.39%	989,005	2.97%	391,297	1.13%
Franshise Fee	462,859	1.77%	395,821	1.40%	416,595	1.29%	440,745	1.32%	422,000	1.22%
Police Extra Duty Fees	307,426	1.18%	303,195	1.07%	250,985	0.78%	358,756	1.08%	300,000	0.87%
Water/Wastewater Fund										
*Total Revenue**	10,134,948		10,853,620		12,102,881		11,927,918		12,322,905	
Water Fees	3,769,635	37.19%	3,791,254	34.93%	4,289,413	35.44%	4,250,634	35.64%	4,371,900	35.48%
Kent County Wastewater Adjustment	2,743,359	27.07%	2,611,290	24.06%	3,865,684	31.94%	3,854,100	32.31%	4,264,357	34.61%
Wastewater Fees	2,521,499	24.88%	2,719,577	25.06%	2,605,428	21.53%	2,619,013	21.96%	2,508,600	20.36%
Impact Fees	555,764	5.48%	1,229,737	11.33%	851,467	7.04%	725,120	6.08%	746,500	6.06%
Water Tank Space Leasing	227,325	2.24%	264,927	2.44%	304,799	2.52%	287,017	2.41%	242,798	1.97%
Miscellaneous Services	103,881	1.02%	95,069	0.88%	117,237	0.97%	83,760	0.70%	98,750	0.80%
Interest Earnings	115,592	1.14%	38,516	0.35%	68,853	0.57%	108,274	0.91%	90,000	0.73%
Electric Revenue										
*Total Revenue**	58,587,861		62,084,237		68,130,808		92,376,229		98,848,943	
Sales to Customers	56,177,301	95.89%	59,137,768	95.25%	62,751,642	92.10%	81,648,376	88.39%	93,650,644	94.74%
Duke Contract Revenue	491,922	0.84%	1,168,488	1.88%	2,922,033	4.29%	1,079,000	1.17%	-	0.00%
Miscellaneous Revenue	598,744	1.02%	480,596	0.77%	879,163	1.29%	2,420,949	2.62%	1,894,900	1.92%
Interest Earnings	81,705	0.14%	92,976	0.15%	261,720	0.38%	427,328	0.46%	450,000	0.46%
Rental Income - Weyandt Hall	215,538	0.37%	171,753	0.28%	223,539	0.33%	205,289	0.22%	186,816	0.19%

*Note: Total Revenue does not include carry forward balance.

Revenue Guidelines

REVENUE GUIDELINES

1. Revenue inventory should be updated every two years.

2. Review revenue for appropriateness

   a. Tax Rate - annually
   b. Transfers - annually
   c. Fines - every three years
   d. Permits and Licenses - every three years
   e. User Fees (utility rates, rental income, etc.) - every three to five years
   f. Reoccurring Grants - every five years

3. New proposed program expenses should include funding sources to cover the cost of service.

4. Revenue Indicators

   The following revenue indicators shall be used by the City Manager as a general guideline to make recommendations in the budget for revenues shown:

   a. 100 Percent Landfill Expenses + Recycling = Trash Fee Revenue + DSWA Rebate

   b. 93 Percent Safety Expenses (Police and Fire) = Police Revenue + Property Tax – State PILOT Fund Revenue + ½ Transfer Tax + Civil Traffic Penalties + Related Grants

   c. 100 Percent Streets Expenses = Municipal Street Aid (operating portion only) + Wastewater Transfer

   d. 100 Percent Planning and Inspections Expenses = 10 Percent of Business Licenses + Permits and Licenses Revenue

   e. 100 Percent Library, Parks and Recreation Expenses = ½ Transfer Tax + Library Revenues + Kent County Book Reimbursement + Parks and Recreation User Fees + Related Grants

Revenue Indicators for Fiscal Year 2008

LANDFILL/RECYCLING EXPENSES	**1,254,540**	
Trash Fee Revenue	1,191,411	
DSWA	167,559	
Total	**1,358,970**	
Difference		**104,430**
SAFETY EXPENSES	**13,067,108**	
Fire	927,683	
Police	12,139,425	
93 percent Safety	**12,152,410**	
Police Revenue	1,089,000	
Property Tax - State PILOT	9,054,161	
Transfer Tax - one half	1,325,111	
Civil Traffic Penalties	500,000	
Related Grants	170,609	
Total	**12,138,881**	
Difference		**-13,529**
PLANNING & INSPECTIONS EXPENSES	**1,529,503**	
Planning	416,090	
Inspections	1,113,413	
Permits and Other	1,227,343	
Ten percent of Business Licenses	132,000	
Total	**1,359,343**	
Difference		**-170,160**
STREET EXPENSE	**1,357,290**	
100 Percent Street	1,357,290	
Municipal Street Aid	660,000	
Wastewater Transfer	565,000	
Total	**1,225,000**	**Covers 90 percent of Street Expense**
Difference		**-132,290**
LIBRARY, PARKS and RECREATION EXPENSE	**3,985,041**	
Transfer Tax - one half	1,325,111	
Library Revenues	61,697	
Kent County Book Reimbursement	329,600	
Parks and Recreation User Fees	140,000	
Related Grants	2,007,200	
	3,863,608	
Difference		
		-121,433
State PILOT	**399,350**	
Library Reserve Expense	**399,350**	
Difference		
		0

Inventory of Revenue Sources

REVENUE MANUAL

REVENUE TITLE: Property Taxes	**ASSIGNED STAFF:** Tax Assessor
FUND: 110	**DATE ESTABLISHED:** 04/04/1933
ACCT. NUMBER: 110-0000-311.01-00	**DATE LAST REVIEWED:** 08/20/2007
CURRENT RATE: $0.033 per $100 of assessed value	**DATE LAST CHANGED:** 01/2003
CODE CITATION: Section 49-49A	
DESCRIPTION: Property is currently assessed at 100 percent of the Fair Market Value and taxed accordingly.	
APPROVED PROJECTION METHOD: The assumption is that 90% of the billing will be paid prior to August 31 of that current tax year. Percentages paid as of August 31 over the past four years are as follows: 2004/2005 – 94%; 2005/06 – 89%; 2006/07 – 92%; 2007/08 – 92%. The average percentage of the billing being paid prior to August 31 is approximately 91%.	
COLLECTION METHODOLOGY: October 1 – Delinquent tax notices mailed November 1 – Notice mailed warning of sale November 15 – Final notice mailed warning of sale date December 1 – Monitions filed by City Solicitor December 15 – Property posted January – Execution Praecipe March-April – Kent County sets sale date	
BENCHMARK INDICATOR: Periodic comparative analysis with other regional municipalities adjusted for real estate market fluctuations This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Payment in Lieu of Taxes	**ASSIGNED STAFF:** Tax Assessor
FUND: 110	**DATE ESTABLISHED:** unknown
ACCT. NUMBER: 110-0000-311.02-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: .33 per $100 assessed value	**DATE LAST CHANGED:** 06/2005

CODE CITATION: There is no code for this particular revenue source.

DESCRIPTION: Payment in lieu of taxes is a contribution made to the City of Dover by property owners who have been granted tax exempt status by City Council, i.e., schools, churches, and state owned property. HB104, July 1990 formula outlines the formula from the State of Delaware (see next section).

APPROVED PROJECTION METHOD: Historical trend analysis based on prior year payment

Formula:

Total assessed value of state properties in Dover **times** tax rate (.33) per $100 assessed value **equals** total tax.

Total tax **times** percentage allowed under HB104 (7.7% in Fiscal Year 2005) **equals** billing amount.

Example:

Total assessed value of state properties in Dover	$100,000,000
times tax rate (.33) per $100 assessed value	x .0033
equals total tax.	$ 330,000
Total tax **times** percentage allowed under HB104 (7.7% in Fiscal Year 2005)	x 7.7%
equals billing amount.	$ 25,410

COLLECTION METHODOLOGY: Payments in lieu of taxes are usually received during the months of June and August.

BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety. Historically, Payment in Lieu of Taxes has been 1.7 percent of total property tax. Should this percentage decline, the City should seek new Payment in Lieu of Taxes.

REVENUE MANUAL

REVENUE TITLE: Farmland Roll Back	**ASSIGNED STAFF:** Tax Assessor
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-311.03-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: N/A	**DATE LAST CHANGED:** N/A
CODE CITATION: N/A	
DESCRIPTION: This tax is assessed to farmland which is being developed for other purposes. Taxes can be applied for ten years prior to the date of change of use.	
APPROVED PROJECTION METHOD: Tax collector should consult with Planning & Inspections to determine whether any exempt farmland is being considered for development applications. Office of City Assessor is notified directly by closing attorneys for sales of farm land where they request farm land roll back tax collection.	
COLLECTION METHODOLOGY: Farm Land roll back tax is collected at time of settlement.	
BENCHMARK INDICATOR: Periodic comparative analysis with other regional municipalities adjusted for real estate market fluctuations This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Realty Transfer Taxes	**ASSIGNED STAFF:** Tax Assessor
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-311.06-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: 1.5 percent for sales and 1.0 percent on new construction	**DATE LAST CHANGED:** 08/10/1998

CODE CITATION: Section 19.5-20 - Established by state legislation

DESCRIPTION: Realty Transfer Taxes are paid at time of the execution of the sale or when the property changes ownership at the rate of 1½ % of the actual sale price or the highest value appraised value for property tax purposes. Additionally, the City of Dover receives one (1) percent (%) of the cost of new construction, if built within one year of sale date.

APPROVED PROJECTION METHOD: Historically, the trends are adjusted for real estate market forecasted from three (3) year records from Assessor's Office. Additionally, the Assessor's Office projects residential and commercial real estate trends from outside sources - for example: Price Waterhouse Coopers Fourth Quarter 2006 Korpacz Real Estate Investors Surveys; The Appraisal Institute; and the International Association of Assessing Officers real estate projections.

COLLECTION METHODOLOGY: Transfer fees are paid when documents are stamped by the tax office. Post Audits are conducted by the Office of City Assessor, which could produce additional revenues in addition to the initial transfer tax payments.

BENCHMARK INDICATOR: Maximum rate is set by state legislation. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Penalties – Taxes	**ASSIGNED STAFF:** Customer Services
FUND: 110	**DATE ESTABLISHED:** 04/04/1933
ACCT. NUMBER: 110-0000-319.01-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: 1.5 percent per month	**DATE OF LAST FEE CHANGE:** 01/26/1989
CODE CITATION: Section 49 of the City Charter	
DESCRIPTION: Tax bills are mailed on July 1, and payments are due July 31. Penalties of 1.5 percent are accrued monthly on the unpaid balance.	
APPROVED PROJECTION METHOD: Historical trend adjusted for changes in policy Assume that 92 percent of the remainder of the unpaid taxes after August 31 will be paid with penalty over the next 11 months. Percentages paid as of August 31 over the past four years are as follows: 2004/05 - 94 percent; 2005/06 - 89 percent; 2006/07 - 92 percent; 2007/08 - 92 percent (approx.). The average percentage of the remainder of unpaid taxes being paid after August 31 is approximately 92 percent.	
COLLECTION METHODOLOGY: Current policy is that a property owner with over one year of delinquent taxes will be sent to the City Solicitor in order to start the proceedings for a tax sale.	
BENCHMARK INDICATOR: A comparative analysis was conducted with the following findings:	

	PENALTIES PER MONTH
City of Milford	1 percent
City of Newark	5 percent initial penalty on delinquent balance, then 1.5 percent monthly
Kent County	1.5 percent on county delinquent, 1 percent on school delinquent
City of New Castle	6 percent initial penalty on delinquent balance, then 1 percent monthly
City of Wilmington	9 percent or $10.00 which ever is greater,1 percent first three months, 1.5 percent second three months, 2.5 percent third three months, 3 percent fourth three months

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Business Licenses	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 7/1/1968
ACCT. NUMBER: 110-0000-321.01-00	**DATE LAST REVIEWED:** 11/14/2007
PROPOSED RATE: Based on license category; **NOTE:** *(See attached spreadsheet for fee increase)*	**DATE OF LAST FEE CHANGE:** 06/28/2004
CODE CITATION: Chapter 11 – Licenses, Section 11-4 – License Required.	
DESCRIPTION: Persons engaged in the occupations listed and defined in this section shall pay annual license fees at the rates specified below. In addition to the annual license fee, each such business shall pay a fee for each additional separate branch or business location. Fees are assessed each June 1 and payable by June 30. Penalty for non-payment is ten percent per month starting August 1.	
APPROVED PROJECTION METHOD: Previous year revenue with adjustments for any new licenses conducting business within the City limits of Dover with a one percent to three percent inflationary adjustment	
COLLECTION METHODOLOGY: For existing businesses and license holders, renewal notices are sent beginning June 1 and are due by June 30 through the Planning and Inspections Department. New businesses are licensed continually throughout the year with fees pro-rated for the remaining license year.	
BENCHMARK INDICATOR: Periodic comparative analysis with other municipalities. Fee Review Comparison in Fall 2007: revised fees not yet adopted, proposed for 10% increase across the board. Proposed increased revenue from $150,000 to $160,000.	

Business Licenses	Current Rate	5% Increase	10% Increase	15% Increase
Advertising	$ 92	$ 97	$ 101	$ 106
Amusement Operator	$ 152	$ 160	$ 167	$ 175
Architect	$ 242	$ 254	$ 266	$ 278
Attorney-at-Law	$ 303	$ 318	$ 333	$ 348
Auctioneer	$ 152	$ 160	$ 167	$ 175
Automobile Race Operator	$ 363	$ 381	$ 399	$ 417
Bank, Loan & Trust	$ 303	$ 318	$ 333	$ 348
Barber	$ 61	$ 64	$ 67	$ 70
After 2 Chairs (each)	$ 4	$ 4	$ 4	$ 5
Beautician	$ 61	$ 64	$ 67	$ 70
After 2 Chairs (each)	$ 4	$ 4	$ 4	$ 5
Bowling Alley Operator	$ 182	$ 191	$ 200	$ 209
Broadcasting Station	$ 303	$ 318	$ 333	$ 348
Broker	$ 152	$ 160	$ 167	$ 175
Car Wash	$ 182	$ 191	$ 200	$ 209
Certified Public Accountant	$ 242	$ 254	$ 266	$ 278
Cespool Cleaner	$ 121	$ 127	$ 133	$ 139
Chiropractor	$ 303	$ 318	$ 333	$ 348
Clinical Social Worker	$ 93	$ 98	$ 102	$ 107
Coin Operated Amusement		-	-	-
Machine Owner (Each)	$ 3	$ 3	$ 3	$ 3
Coin Operated Electronic		-	-	-
Video Machine Owner (each)	$ 121	$ 127	$ 133	$ 139
Coin Operated Vending Machine Owner (each)	$ 3	$ 3	$ 3	$ 3
Commercial Sign Business	$ 121	$ 127	$ 133	$ 139
Computer Related Services	$ 121	$ 127	$ 133	$ 139
Consultant	$ 61	$ 64	$ 67	$ 70
Day Care Operator	$ 49	$ 51	$ 54	$ 56
Dental Lab	$ 182	$ 191	$ 200	$ 209
Dentist	$ 303	$ 318	$ 333	$ 348
Distributor	$ 61	$ 64	$ 67	$ 70
Drayman or Mover	$ 121	$ 127	$ 133	$ 139
Eating Establishment and/or Eating Establishment Operator	$ 121	$ 127	$ 133	$ 139
Employment Agent	$ 121	$ 127	$ 133	$ 139
Entertainers		-	-	-
1 to 3 Entertainers Per Group	$ 49	$ 51	$ 54	$ 56
4 to 9 Entertainers Per Group	$ 92	$ 97	$ 101	$ 106
10 or More Entertainers Per Group	$ 121	$ 127	$ 133	$ 139
Entertainment Agent	$ 182	$ 191	$ 200	$ 209
Finance or Small Loan Agency	$ 242	$ 254	$ 266	$ 278
Gas, Light, Power, Cable T.V. & Telephone Company	$ 908	$ 953	$ 999	$ 1,044
General Repairman	$ 61	$ 64	$ 67	$ 70
Going Out of Business Sale	$ 30	$ 32	$ 33	$ 35
Health Spa or Health Club	$ 182	$ 191	$ 200	$ 209
Hotel		-	-	-
Per Room	$ 9	$ 9	$ 10	$ 10
Per Suite	$ 12	$ 13	$ 13	$ 14
Income Tax Consultant	$ 182	$ 191	$ 200	$ 209
Incorporator	$ 121	$ 127	$ 133	$ 139
Insurance Adjuster Office	$ 121	$ 127	$ 133	$ 139
Itinerant Merchant	$ 40	$ 42	$ 44	$ 46
Janitorial & Cleaning Service		-	-	-
1 to 3 Employees	$ 49	$ 51	$ 54	$ 56
4 to 9 Employees	$ 92	$ 97	$ 101	$ 106
10 or More Employees	$ 121	$ 127	$ 133	$ 139
Landscape Service Companies		-	-	-
1 to 3 Employees	$ 49	$ 51	$ 54	$ 56
4 to 9 Employees	$ 92	$ 97	$ 101	$ 106

Business Licenses	Current Rate	5% Increase	10% Increase	15% Increase
10 or More Employees	$ 121	$ 127	$ 133	$ 139
Laundry Service Operator		-	-	-
Primary Facility	$ 121	$ 127	$ 133	$ 139
Addn. Drop Off Location	$ 49	$ 51	$ 54	$ 56
Linen Supplier	$ 121	$ 127	$ 133	$ 139
Manicurist	$ 31	$ 33	$ 34	$ 36
Manufacturer's Agent or Representative	$ 121	$ 127	$ 133	$ 139
Mercantile Agency or Collection Agency	$ 121	$ 127	$ 133	$ 139
Mobile Home Park Per Space	$ 7	$ 7	$ 8	$ 8
Motel Per Room	$ 7	$ 7	$ 8	$ 8
Motion Picture Theater	$ 182	$ 191	$ 200	$ 209
Motor Vehicle Serviceman	$ 92	$ 97	$ 101	$ 106
Nursing, Rest or Convalescent Home	$ 182	$ 191	$ 200	$ 209
Open Market Operator		-	-	-
First 20 Spaces - Per Space	$ 22	$ 23	$ 24	$ 25
1st to 50th Space - Per Space	$ 11	$ 12	$ 12	$ 13
Over 51 Spaces - Per Space	$ 6	$ 6	$ 7	$ 7
Outdoor Tables - Per Space	$ 6	$ 6	$ 7	$ 7
Optometrist	$ 303	$ 318	$ 333	$ 348
Outdoor Music festival Promoter	$ 1,210	$ 1,271	$ 1,331	$ 1,392
Parking Lot or Garage Operator	$ 61	$ 64	$ 67	$ 70
Pawnbroker	$ 182	$ 191	$ 200	$ 209
Pest Control Services	$ 92	$ 97	$ 101	$ 106
Pharmacist	$ 182	$ 191	$ 200	$ 209
Photographer	$ 121	$ 127	$ 133	$ 139
Physical Therapist	$ 182	$ 191	$ 200	$ 209
Physician and/or Surgeon	$ 303	$ 318	$ 333	$ 348
Plant Nursery and/or Florist	$ 92	$ 97	$ 101	$ 106
Podiatrist	$ 303	$ 318	$ 333	$ 348
Pool Table Operator Per Table	$ 61	$ 64	$ 67	$ 70
Maximum Table Fee	$ 183	$ 192	$ 201	$ 210
Printer	$ 121	$ 127	$ 133	$ 139
Private Detective Agency	$ 182	$ 191	$ 200	$ 209
Professional counselor	$ 61	$ 64	$ 67	$ 70
Professional Engineer	$ 242	$ 254	$ 266	$ 278
Professional Land Surveyor	$ 242	$ 254	$ 266	$ 278
Psychologist	$ 182	$ 191	$ 200	$ 209
Public Accountant	$ 182	$ 191	$ 200	$ 209
Public Stenographer	$ 37	$ 39	$ 41	$ 43
Publishers	$ 303	$ 318	$ 333	$ 348
Real Estate Brokers, Appraisers & Managers	$ 152	$ 160	$ 167	$ 175
Real Estate Property Manager		-	-	-
1 to 3 Rental Properties	$ 49	$ 51	$ 54	$ 56
4 to 9 Rental Properties	$ 92	$ 97	$ 101	$ 106
10 to 50 Rental Properties	$ 121	$ 127	$ 133	$ 139
Real Estate Salesperson or Associate Broker	$ 49	$ 51	$ 54	$ 56
Rental Services	$ 121	$ 127	$ 133	$ 139
Sales Representative	$ 49	$ 51	$ 54	$ 56
Scientific Laboratory	$ 242	$ 254	$ 266	$ 278
Schools & Educational Services		-	-	-
(Non-Vocational)	$ 61	$ 64	$ 67	$ 70
(Vocational)	$ 121	$ 127	$ 133	$ 139
Scrap & Waste Material Services	$ 121	$ 127	$ 133	$ 139
Second Hand Dealer of Precious Metals	$ 121	$ 127	$ 133	$ 139
Security Services	$ 182	$ 191	$ 200	$ 209
Shoe Repairman	$ 49	$ 51	$ 54	$ 56
Tailor & Garment Services	$ 49	$ 51	$ 54	$ 56
Taxicab or Bus Operator		-	-	-

Business Licenses	Current Rate	5% Increase	10% Increase	15% Increase
First	$ 92	$ 97	$ 101	$ 106
Each Additional	$ 25	$ 26	$ 28	$ 29
Taxidermist	$ 121	$ 127	$ 133	$ 139
Telephone Answering Service	$ 121	$ 127	$ 133	$ 139
Television Repairman	$ 92	$ 97	$ 101	$ 106
Tourist Home		-	-	-
Per Room	$ 7	$ 7	$ 8	$ 8
Travel Agency	$ 121	$ 127	$ 133	$ 139
Undertaker	$ 242	$ 254	$ 266	$ 278
Veterinarian	$ 303	$ 318	$ 333	$ 348
Warehouseman	$ 242	$ 254	$ 266	$ 278
Wholesale News Agency	$ 61	$ 64	$ 67	$ 70
All Business Not Listed		-	-	
1 to 3 Employees	$ 49	$ 51	$ 54	$ 56
3 to 9 Employees	$ 92	$ 97	$ 101	$ 106
10 to 50 Employees	$ 121	$ 127	$ 133	$ 139
51 to 100 Employees	$ 303	$ 318	$ 333	$ 348

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Mobile Home Licenses	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 02/23/1970
ACCT. NUMBER: 110-0000-321.02-00	**DATE LAST REVIEWED:** 11/14/2007
PROPOSED RATE: $50.00 Annual	**DATE OF LAST FEE CHANGE:** 1993
CODE CITATION: Chapter 66, Section 66-2 – License	
DESCRIPTION: An annual license is required for all mobile homes placed within the City of Dover. This fee applies only to mobile homes not placed on permanent foundations and taxed as real estate. The purpose of the fee is to recoup costs of tracking placement of mobile homes and recoup City services since mobile homes are not taxed as real property.	
APPROVED PROJECTION METHOD: Previous year revenue with adjustments for any new mobile home parks planned or to be removed.	
COLLECTION METHODOLOGY: Mobile home owners are assessed a fee each June 1 payable by June 30. Penalty for non-payment is ten percent per month starting on August 1. Typically, the mobile home owner makes payment to the City in person through the Planning and Inspections Office.	
BENCHMARK INDICATOR: Average value of a mobile home times the current tax rate minus any additional fees charged to mobile home owners not charged to other residential property owners This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety. Fee Review Comparison in Fall 2007: revised fees not yet adopted, proposed for increase from $45.00 to $50.00.	

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Building Permits, Sign Permits, Fence Permits, Swimming Pool Permits, Construction Plan Review	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 06/28/1982
ACCT. NUMBER: 110-0000-321.11-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 06/28/2004

PROPOSED RATE: Building Permit fee shall be calculated as such: the sum of $25.00 for the first $1,000 of costs and $10.00 for each additional $1,000 of cost or multiple thereof up to $10 million of costs; $8.00 for each additional $1,000 of costs or multiple thereof up to $20 million of costs; and $6.00 for each additional $1,000 of costs or multiple thereof above $20 million of costs. Doubling of a permit is applied after construction has commenced without the permission of building inspector. Doubling of the building permit fee may be waived in cases where the building permit applicant is not a professional contractor and a professional contractor is not doing the work.

Sign Permit: $0.50 per square foot with a minimum fee of $25.00

Fence Permit: $25.00 for the first $1,000 dollars of construction cost and $10.00 per $1,000 thereafter.

Swimming Pool Permit: $25.00 for the first $1,000 dollars of construction cost and $10.00 per $1,000 thereafter.

Construction Plan Review Fee: $20.00 for review of non-residential construction plans.

Re-inspection Fees: first re-inspection is no charge; second re-inspection is $25.00; third re-inspection is $50.00, and subsequent re-inspections are $100.00 each.

CODE CITATION: Building Permits, Fence Permits, Sign Permits, Swimming Pool Permits and Construction Plan Review Fees: Chapter 5, Article II. Building Code, Section 5-21- Fees for Permits

Sign Permits: Appendix B, Article 5, Section 4.1 - Supplementary Sign Regulations

Re-inspection Fees: Chapter 5, Article II. Building Code, Section 5-21- Fees for Permits

DESCRIPTION: A building, fence, sign, or swimming pool permit must be applied for prior to the start of construction, alteration, or renovation of any property located within the City of Dover.

APPROVED PROJECTION METHOD: Three-year historic trend and consideration of the construction economy. The recent Planning Commission site plan approval should be evaluated to determine the strength of the future construction economy. Staff should adjust for any unusual activity in the previous years.

COLLECTION METHODOLOGY: Typically, the builder, general contractor, property owner, or sign contractor will make application for the building permit, sign permit, or fence permit and will pay the fee. Building permit fee is due prior to issuance of building permit and is paid at the Department of Planning & Inspections.

BENCHMARK INDICATOR: Periodic comparative analysis with other local municipalities. Fee Review Comparison in Fall 2007; 10% fee increased proposed and not yet adopted. Previous Fees: Building Permit - the sum of $25.00 for the first $1,000 of costs; $8.00 for each additional $1,000 of cost up to $10k; $6.00 for each additional $1,000 up to $20k; and $5.00 for each additional $1,000 above $20k. Previous Fees: Sign Permits – Minimum: $15.00; $0.50 per SF of sign area. Previous Fees: Fence Permits & Swimming Pools - $25 for the first $1,000, $8 for each additional $1,000.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Certificate of Occupancy	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 07/02/82
ACCT. NUMBER: 110-0000-321.12-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 1987

PROPOSED RATE: All properties zoned single family residential shall pay a fee of $50.00. For all other zoning classifications, the fee shall be $50.00 for the first 20,000 square feet of building area plus the sum of $12.50 for each additional 10,000 square feet thereafter. NOTE: See Spreadsheet for Fee Increases.

CODE CITATION: Appendix B, Article 8, Section 2 - Certificates of Occupancy

DESCRIPTION: A Certificate of Occupancy shall be applied for and approved prior to occupancy and use of any new building; or any existing building that has been structurally altered or moved or any change in the use of an existing building, occupancy use; or any change in the use of any land and any change in use of a non-conforming use.

APPROVED PROJECTION METHOD: Previous year's revenue and consideration of number and type of building permits issued that required Certificates of Occupancy.

COLLECTION METHODOLOGY: Certificate of Occupancy fees are collected upon completion of a project and/or single family home after a final inspection has been performed. Typically, the builder, general contractor, or property owner makes this payment in person in the Department of Planning and Inspections.

BENCHMARK INDICATOR: Periodic comparative analysis with other local municipalities. Fee Review Comparison in Fall 2007; Previous Fees – Single Family Residential $40 with all other zonings: $40 fo rthe first 20k of S.F. Plus $10 for each additional 10k of S.F.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Lodging House Permit	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 4/10/2000
ACCT. NUMBER: 110-0000-321.13-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 2000

PROPOSED RATE: Based on Lodging House Category: Motels, Hotels, Tourist Homes, Rooming & Lodging Houses - $75 for first ten rooms and $7.00 each additional room; Dormitories - $75 for the first ten rooms and $4.00 for each additional room

CODE CITATION: Chapter 22, Article IX Lodging Houses – Section 22-301, Division 2. Permit

DESCRIPTION: The purpose and intent of the article is to ensure public health, safety, and welfare insofar as the continued occupancy and maintenance of Lodging Houses operated for public use affect them. A Lodging House is defined as a building operated principally for the temporary residence of the transient public, including but not limited to hotels, motels, tourist homes, and dormitories.

APPROVED PROJECTION METHOD: Previous year's revenue with adjustments for any new lodging proposed or demolished

COLLECTION METHODOLOGY: Renewal notices are mailed to owners/property managers in December and are due by January 31 through the Planning & Inspections Department. Penalty for non-payment is ten percent per month beginning February 1. New lodging houses created during license period are required to obtain license.

BENCHMARK INDICATOR: Previous Fees based on Lodging House Category: Motels, Hotels, Tourist homes, Rooming & Lodging Houses - $50 for first ten rooms and $5.00 each additional room; Dormitories - $50 for the first ten rooms and $2.50 for each additional room.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Public Occupancy Permit	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 1968
ACCT. NUMBER: 110-0000-321.15-00	**DATE LAST REVIEWED:** 11/1420/07
	DATE OF LAST FEE CHANGE: 03/12/2007

PROPOSED RATE: A person desiring the permit required by the provision of this division shall pay the appropriate permit fee indicated as such: churches - $50.00; civic auditoriums - $50.00; clubhouses - $50.00; commercial auditoriums - $50.00 for the first 200 seats and $2.50 for each additional 50 seats; hospital, nursing home or rest home - $5.00 for the first ten rooms and $1.25 for each additional room; schools - $50.00; theaters - $50.00 for the first 200 seats and $2.50 for each additional 50 seats; public office buildings - $50.00; mercantile (10,000 S.F. or area or greater) - $50.00; day care facilities - $50.00; outdoor public events, including but not limited to fireworks displays, carnivals, outdoor music concerts - $50.00; Restaurants/Bars >100 person capacity $50.

CODE CITATION: Chapter 46, Article IV. Public Occupancies, Section 46-163. Permit Required, Section 46-164 – Fees

DESCRIPTION: The purpose and intent of the article is to ensure public health, safety, and welfare insofar as the continued occupancy and maintenance of public occupancies operated for public use affect them. Public occupancies include civic buildings, churches, auditoriums, theaters, public buildings, day care centers, and other similar building occupancies. The fees should cover the cost of operating the program.

APPROVED PROJECTION METHOD: Previous year revenue with adjustments for any new public occupancy proposed or demolished.

COLLECTION METHODOLOGY: Renewal notices are mailed to owners who are responsible for obtaining a permit in December and are due by January 31. Penalty for non-payment is ten percent per month beginning February 1. Most collections are received by mail. New public occupancies are paid throughout the year. Payment processed by the Department of Planning & Inspections.

BENCHMARK INDICATOR: Previous fees based on churches - $25.00; civic auditoriums - $25.00; clubhouses - $25.00; commercial auditoriums - $25.00 for the first 200 seats and $2.50 for each additional 50 seats; hospital, nursing home or rest home - $5.00 for the first ten rooms and $1.25 for each additional room; schools - $25.00; theaters - $25.00 for the first 200 seats and $2.50 for each additional 50 seats; public office buildings - $25.00; mercantile (10,000 S.F. or area or greater) - $25.00; day care facilities - $25.00; outdoor public events, including but not limited to fireworks displays, carnivals, outdoor music concerts - $25.00; Restaurants/Bars >100 person capacity $50.

Reviewed in Fall 2007 Restaurants/Bars >100 person capacity $50 is a proposed new fee and not yet adopted.

Periodic comparative analysis with other local municipalities

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Heating & Air Conditioning Permits	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-321.17-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 06/28/2004

PROPOSED RATE: Each applicant for a heating or air conditioning permit shall pay unto the City a permit fee computed as follows before such permit is issued: heating permit - the sum of $33.00 for the first 10,000 BTUs and the sum of $6.00 for each additional 10,000 BTUs or multiple thereof; air conditioning permit - the sum of $33.00 for the first five tons and the sum of $6.00 per ton, over five tons, or multiple thereof; Heat pump - the sum of $17.00 for the first 10,000 BTUs and the sum of $3.00 for each additional 10,000 BTUs or multiple thereof.

CODE CITATION: Chapter 5, Article IV. Mechanical Code, Section 5-61. Heating, Air Conditioning, and Heat Pump Permit Fees.

DESCRIPTION: A permit is required to regulate the design, construction, quality of materials, erection, installation, alteration, repair, location, re-location, replacement, addition to, use, or maintenance of mechanical systems in the City of Dover and providing for the issuance of permits and collection of fees therefore; and each and all of the regulations, provisions, conditions, and terms of such International Mechanical Code, 1998 edition, published by the International Code Council on file in the office of the City of Dover are hereby referred to, adopted, and made a part hereof as fully set out in this section. Fees are meant to cover the cost of the program.

APPROVED PROJECTION METHOD: Previous year revenue with a ten percent increase across the board based on relative inflation, construction economy, and that we are the only municipality within our jurisdiction that conducts plumbing inspections.

COLLECTION METHODOLOGY: Typically the heating/air conditioning contractor or homeowner will appear to obtain a permit. Permit fee is due prior to issuance of permit by the Planning & Inspections Department.

BENCHMARK INDICATOR: Periodic comparative analysis with only other local municipality of New Castle County. There was no municipal comparative found for heat pumps. Fee Review Comparison in Fall 2007 of 10%; revised fees not yet adopted. Previous fees: Heating Permit - the sum of $30.00 for the first 10,000 BTUs and the sum of $5.00 for each additional 10,000 BTUs or multiple thereof; Air Conditioning permit - the sum of $30.00 per ton for the first five tons and the sum of $5.00 per ton, over five tons, or multiple thereof; Heat Pump – the sum of $15.00 for the first 10,000 BTU's and the sum of $2.50 for each additional 10,000 BTU's or multiple thereof.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Plumbing Permits	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-321.17-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 06/28/2004

PROPOSED RATE: Each applicant for a plumbing permit shall pay unto the City a permit fee computed as follows before such permit is issued: fixtures - the sum of $27.00 for the first five fixtures and the sum of $2.00 for each additional fixture; garbage disposals and hot water heaters - a minimum fee of $25.00; gas, water, and sewer inspection underground - the sum of $20.00 for the first 150 feet and $0.50 for each additional ten feet or multiple thereof

CODE CITATION: Chapter 5, Article V. Plumbing Code, Section 5-75 – Permit fees

DESCRIPTION: A permit is required to regulate the design, construction, quality of materials, erection, installation, alteration, repair, location, re-location, replacement, addition to, use or maintenance of plumbing systems in the City of Dover and providing for the issuance of permits and collection of fees therefore; and each and all of the regulations, provisions, conditions, and terms of such International Plumbing Code, 1997 edition, published by the International Code Council on file in the office of the City of Dover are hereby referred to, adopted, and made a part hereof as fully set out in this section. Fees are designed to cover the cost of the program.

APPROVED PROJECTION METHOD: Previous year revenue with a ten percent increase based on relative inflation and the construction economy.

COLLECTION METHODOLOGY: Typically the plumbing contractor or homeowner will appear in the Department of Planning & Inspections to obtain a permit. Permit fee is due prior to issuance of permit by the Department of Planning & Inspections.

BENCHMARK INDICATOR: Periodic comparative analysis with only other local municipality of New Castle County. Fee Review Comparison in Fall 2007; revised fees not yet adopted. Previous fees: fixtures - the sum of $25.00 for the first five fixtures and the sum of $2.50 for each additional fixture; garbage disposals and hot water heaters - a minimum fee of $20.00; gas, water, and sewer inspection underground - the sum of $15.00 for the first 150 feet and $.50 for each additional ten feet or multiple thereof

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Fire Prevention Permits (Sprinkler Permits)	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-321.21-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 06/28/2004
RATE: $12.00 for each $1,000 of cost of fire protection system with a minimum fee per permit of $50.00. Re-inspection fees – first re-inspection is no charge; second inspections is $25.00; third re-inspection is $50.00, and subsequent re-inspections are $100.00 each.	
CODE CITATION: Chapter 7, Article III, Section 7-61 – Fire Prevention Permit	
DESCRIPTION: It shall be unlawful to construct, enlarge, alter, or demolish a fire protection system without obtaining a fire prevention permit.	
APPROVED PROJECTION METHOD: Previous year revenue with one to three percent increase for inflation and the construction economy	
COLLECTION METHODOLOGY: Typically the fire protection system contractor will obtain the sprinkler system permit. Permit fee is due prior to issuance of permit by the Department of Planning & Inspections. Permit fees will double if work commences prior to obtaining permit.	
BENCHMARK INDICATOR: Periodic comparative analysis with other local municipalities. No Change. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Rental Dwelling Permits	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 2000
ACCT. NUMBER: 110-0000-321.22-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 2000

PROPOSED RATE: Based on Rental Dwelling Category: Apartment Building - $180 for first three units and $36 for each additional unit; Single Family Detached Dwelling - $108 per unit; Mobile Home - $90 per unit; Duplex or Townhouse Unit - $84 per unit; Condo Unit or Apartment in Owner Occupied Home - $36 per unit

CODE CITATION: Chapter 10, Section 10-86, Rental Dwellings – Division 1. Generally and Division 2. Permit

DESCRIPTION: The purpose and intent of the article is to insure the public health, safety, and welfare insofar as they are affected by the continued occupancy and maintenance of dwellings operated for lease to the public. The health, safety, and welfare of the occupants of the dwellings are of the utmost importance to the City of Dover, as is the general community character in which these dwelling units are located. This is important

APPROVED PROJECTION METHOD: Previous year revenue with a ten percent increase across the board and adjustments for any new rental units known to have been constructed or demolished.

COLLECTION METHODOLOGY: Renewal notices are mailed to landlords and/or property managers in December and are due by January 31. Penalty for non-payment is ten percent per month beginning February 1. Most collections are received by mail. New rental dwellings created or discovered during the license period are required to obtain a license.

BENCHMARK INDICATOR: Previous fees based on Rental Dwelling Category: Apartment Building - $90 for first three units and $30 for each additional unit; Single Family Detached Dwelling - $90 per unit; Mobile Home - $90 per unit; Duplex or Townhouse Unit - $70 per unit; Condo Unit or Apartment in Owner Occupied Home - $30 per unit.

Periodic comparative analysis with other local municipalities.

A proposed increase was considered by City Council in 2007 and referred back to the Legislative, Finance and Administration Committee to be presented with a comprehensive fee package.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Architectural Review Certificate	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 07/12/1982
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007
PROPOSED RATE: $300.00 Flat Fee	**DATE OF LAST FEE CHANGE:** 01/2004
CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinance, Article 10, Section 3.25, Item (b)	
DESCRIPTION: A signed and dated document indicating the approval of the City of Dover Planning Commission, or the Historic District Commission, or City Planner upon the authority of the Historic District Commission for the alteration, construction, relocation, or demolition within the Historic District. Approval indicates project follows the requirements of the Zoning Ordinance and the Design Standards and Guidelines of the City of Dover Historic District.	
APPROVED PROJECTION METHOD: Based on application history over ten years (Historic Trend Analysis)	
COLLECTION METHODOLOGY: Payment is due and collected upon submittal of applications for Architectural Review Certification. It is submitted to the Planning & Inspections Department.	
BENCHMARK INDICATOR: Periodic comparative analysis with other municipalities. This fee was reviewed in Fall 2007 and not yet adopted. Previous fee: $250.00. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Board of Adjustment Application	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 04/21/1975;07/12/1982
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007
PROPOSED RATE: $200.00 Flat Fee for Residential property; $500 flat fee for Non-residential property; $200 flat fee for Appeals; $200 Postponement.	**DATE OF LAST FEE CHANGE:** 07/12/2004
CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinance, Article 9, Section 3.5	
DESCRIPTION: The Board of Adjustment is established to adjudicate appeals concerning interpretations and variances from the provisions of the Zoning Ordinance. Application shall demonstrate the exceptional and extraordinary circumstances existing on the property, and that a practical difficulty or unnecessary hardship is presented in order to justify the granting of a variance from the zoning ordinance. Public hearing is held before the Board of Adjustment.	
APPROVED PROJECTION METHOD: Based on application history over past ten years (Historic Trend Analysis).	
COLLECTION METHODOLOGY: Payment is due and collected at time of application submittal of applications and is submitted to the Planning & Inspections Department.	
BENCHMARK INDICATOR: Periodic comparative analysis with Kent County and other municipalities (Newark, Milford, New Castle County and Smyrna). Fee Review comparison in Fall 2007. Previous fee based on Non-Residential $300, this is only proposed change. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety. Board of Adjustment Postponement of application has not yet been adopted as well as fee increase for Non-residential submission. Five (5) Board of Adjustment members are now paid for their service at $75 per meeting. City currently pays for all re-advertisement should a case be postponed or tabled.	

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Conditional Use Application	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 04/21/1975; 07/12/1982
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007
PROPOSED RATE: $400.00 plus $15.00 Per Acre of Site Area.	**DATE OF LAST FEE CHANGE:** 7/12/2004
CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinance, Article 10, Section 1.52	
DESCRIPTION: Specific types of land uses in the zoning code that require a special approval by the Planning Commission through the Conditional Use Plan Review process. The Conditional Use process affords the Planning Commission with the highest level of discretion in the review process.	
APPROVED PROJECTION METHOD: Based on application history over past ten years (Historic Trend Analysis)	
COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of the Conditional Use application. It is submitted to the Planning & Inspections Department.	
BENCHMARK INDICATOR: Periodic comparative analysis with Kent County and other municipalities (Newark, Milford, and Smyrna). Fee Review comparison in Fall 2007 and not yet adopted. Previous fee $325.00 plus $15 per acre. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Miscellaneous Fees	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** N/A
	DATE OF LAST FEE CHANGE: N/A

CURRENT RATE: Miscellaneous fees are charged as follows: Historic District Guidelines Book - $15.00; Comprehensive Plan - $25.00; Dover Downtown Study - $10.00; Comprehensive Map if not purchasing Comprehensive book - $6.00; Route 8 Corridor Overlay Study - $10.00; Zoning Maps: $3.50 per sheet or $63.00 per set. Knox Boxes are stocked in two different variations: Surface Mount - $201.09; Recessed Mount - $248.69; Fire Reports for Insurance Companies - $25.00.

CODE CITATION: Fees include services for Historic District Guidelines Book, Comprehensive Plan, Dover Downtown Study, Comprehensive Map, Route 8 Corridor Overlay Study, Zoning Maps, Knox Boxes, and request for Fire Reports.

DESCRIPTION: The Comprehensive Plan is a projection of future projects and zoning classifications which will occur in the City within the next ten years and is accompanied with a full-scale comprehensive map. The Dover Downtown Study is an overview and projection of future plans and zoning classifications for the west end of Downtown Dover. The Route 8 Corridor Overlay is a study that was prepared to outline future uses for this area and to place a moratorium on any building in this area until the study was completed. Zoning maps give a detailed layout of the City and its zoning within it. Knox Boxes are required for any new construction and are mounted onto the outside of a building for placement of a key for entry for the Fire Department/Police Department. Fire reports are requested by insurance companies which are charged a fee; however, homeowners may obtain a copy free of charge.

APPROVED PROJECTION METHOD: Based on previous year's revenue

COLLECTION METHODOLOGY: Payment is due at the time of purchase. Purchases are usually conducted in person. Mail orders shall be paid in advance. It is submitted to the Planning & Inspections Department.

BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Planned Neighborhood Design Applications	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 06/10/1996
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEE CHANGE: 07/12/2004

PROPOSED RATE: PND General Sketch Plan (Review Process) – fee of $110.00; PND Conditional Use Plan – fee of $225.00 plus $12.00 per acre; PND Site Development Plan or Preliminary Subdivision Plan – fee of $400.00 plus $20.00 per acre; PND Final Subdivision Plat – fee of $300.00

CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinance, Article 3, Section 24 Planned Neighborhood Design Option

DESCRIPTION: The Planned Neighborhood Design Option (PND) encourages superior residential environments through a unified planning process. There are two types of PNDs: a Planned Neighborhood and a Senior Citizen Housing Option. The review process starts with review of a general sketch plan by City Council. The Conceptual Plan is a Conditional Use Plan requiring Planning Commission review, public hearing, and approval. The final step is Site Development Plans or Preliminary Subdivision Plan submittal for Planning Commission review, public hearing, and approval.

APPROVED PROJECTION METHOD: Based on submittal history over last ten years (Historic Trend Analysis)

COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of the application. It is submitted to the Planning & Inspections Department.

BENCHMARK INDICATOR: Periodic comparative analysis with Kent County and other municipalities. Fee Review Comparison in Fall 2007 fees not yet adopted. Previous fees based on Review Process – fee of $110.00; PND Conditional Use Plan – fee of $225.00 plus $12.00 per acre; PND Site Development Plan or Preliminary Subdivision Plan – fee of $400.00 plus $20.00 per acre; PND Final Subdivision Plat – fee of $300.00. Planning review associated with this type of submission does not subsidize Staff cost.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Rezoning and Text Amendments	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 04/21/1975; 07/12/1982
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007 **DATE OF LAST FEE CHANGE:** 07/12/2004

PROPOSED RATE: Rezoning: $400.00 Plus Supplemental Fee Per Acre based on zoning classification Residential and single-family (R-7, R-8, R-10, R-15, R-20) eleven dollars ($11.00) per acre; multifamily (RG-0, RG-1, RG-2, RG-3, RG-4, RG-5, RM-1, RM-2, cluster and MHP) thirty-three dollars ($33.00) per acre; commercial and institutional (C-1, C-1A, C-2, C-2A, C-3, CPO, RC and IO) fifty-five dollars ($55.00) per acre; shopping center development (SC-1, SC-2 and SC-3) sixty-six dollars ($66.00) per acre; and manufacturing and industrial development (M and IPM) sixty-six dollars ($66.00) per acre.

$300.00 for Text Amendment

CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinances, Article 10, Section 5.12

DESCRIPTION: An amendment to the zoning map and/or text of the zoning ordinance to effect a change in the nature, density, or intensity of uses allowed in a zoning district and/or on a designated parcel of land. Subject to recommendation of Planning Commission and approval by City Council.

APPROVED PROJECTION METHOD: Based on submittal history over last ten years (Historic Trend Analysis)

COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of the application. It is submitted to the Planning & Inspections Department.

BENCHMARK INDICATOR: Fee Review Comparison in Fall 2007; revised fees not yet adopted. Previous Fees: Rezoning $325.00 Plus Supplemental Fee Per Acre based on zoning classification Residential and single-family (R-7, R-8, R-10, R-15, R-20) ten dollars ($10.00) per acre; multifamily (RG-0), RG-1, RG-2, RG-3, RG-4, RG-5, RM-1, RM-2, cluster and MHP) thirty dollars ($30.00) per acre; commercial and institutional (C-1, C-1A, C-2, C-2A, C-3, CPO, RC and IO) fifty dollars ($50.00) per acre; shopping center development (SC-1, SC-2 and SC-3) sixty dollars ($60.00) per acre; and manufacturing and industrial development (M and IPM) sixty dollars ($60.00) per acre.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Site Plan Applications/ Administrative Site Plans	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 04/21/1975; 07/1219/82
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007 **DATE OF LAST FEE CHANGE:** 07/12/2004
PROPOSED RATE: $400.00 Base Fee plus $15 per acre for Site Plans; $150.00 Flat fee for Administrative Site Plans	
CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinance, Article 10, Section 2.45	
DESCRIPTION: Formal Site Plan review is required for: new buildings and building additions of 3,000 sq. ft. or greater; new impervious surfaces of 5,000 sq. ft. or greater; or that are adjacent to residential properties. Site Plans meeting certain criteria require Planning Commission review, public hearing, and approval. Administrative Site Plans are reviewed by Staff for smaller scale development projects not requiring Planning Commission review.	
APPROVED PROJECTION METHOD: Based on submittal history over last ten years (Historic Trend Analysis)	
COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of Site Plan applications. It is submitted to the Planning & Inspections Department.	
BENCHMARK INDICATOR: Periodic comparative analysis with Kent County and other municipalities (New Castle County, Milford, and Smyrna). Fee Review Comparison in Fall 2007; revised fees not yet adopted. Previous Fees; flat fee for Site Plan of $325 and flat fee for Administrative Site Plan Review of $125. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Subdivision Plan Applications and Minor Lot Line Adjustment Plans	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 10/24/1966; 06/25/1984
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE OF LAST FEES CHANGE: 07/12/2004

PROPOSED RATE: Subdivision Plans: Conceptual - $225.00, Preliminary - $400.00, plus $15 per acre; Final - $165.00 plus per acre fee; $72.00/acre for first 10 acres, $44.00/acre for second 10 acres, and $27.00/acre for each additional acre. Minor Subdivisions: $150.00. Minor Lot Line Adjustment Plans: $110.00.

CODE CITATION: Dover *Code of Ordinances*, Appendix A: Land Subdivision Regulations, Article IV, Section A, Item 2 (Conceptual Plan); Dover *Code of Ordinances,* Appendix A: Land Subdivision Regulations, Article IV, Section B, Item 2 (Preliminary Layout); Dover *Code of Ordinances*, Appendix A: Land Subdivision Regulations, Article IV, Section C, Item 3 (Final Plat).

DESCRIPTION: Plans showing the division or re-division of any tract of land into two (2) or more lots, plots, sites, or parcels for immediate or future sale or for building development and showing the required information as specified by the subdivision ordinance. The subdivision plan is subject to Planning Commission approval. Minor Lot Line Adjustment Plans involve changes to or the elimination of property lines that do not result in the creation of additional lots or parcels. Minor Lot Line Adjustment Plans are reviewed administratively by Staff.

APPROVED PROJECTION METHOD: Based on submittal history over last ten years (Historic Trend Analysis)

COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of the application. It is submitted to the Planning & Inspections Department.

BENCHMARK INDICATOR: Fee Review in Fall 2007; revised fees not yet adopted. Previous Fees: Subdivision Plans: Conceptual - $200.00, Preliminary - $325.00; Final - $150.00 plus per acre fee; $65.00/acre for first 10 acres, $40.00/acre for second 10 acres, and $25.00/acre for each additional acre. Minor Subdivisions: $100.00. Minor Lot Line Adjustment Plans: $100.00.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Traditional Neighborhood Design Zone (TND) Applications	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 11/08/2004
ACCT. NUMBER: 110-0000-321.23-00	**DATE LAST REVIEWED:** 11/14/2007 **DATE OF LAST FEE CHANGE:** 11/08/2004
CURRENT RATE: Application for Rezoning to TND – fee of $325; TND Implementation Plan – fee of $325.00 plus $10.00 per acre; TND Site Development Plan or Subdivision Plat – fee of $250.00.	
CODE CITATION: Dover *Code of Ordinances*, Appendix B: Zoning Ordinance, Article 3, Section 28 Traditional Neighborhood Design Zone	
DESCRIPTION: The Traditional Neighborhood Design zone (TND) encourages the creation of walkable and pedestrian friendly, economically viable professional, commercial and mixed use neighborhoods with the integration of land-uses and a diversity of lot sizes. The TND includes residential development, open spaces, civic uses, a Neighborhood Commercial District, and a Professional Office, Medical, and Financial District. The review process starts with an application for rezoning to TND considered by the Planning Commission and the City Council which includes submittal of a General Overall Master Plan and a Master Comprehensive Development Standards Manual. The next step is submittal of the TND Implementation Plan and Implementation Comprehensive Development Standards Manual for consideration by the Planning Commission. The final step is the submittal of Site Development Plans or Subdivision Plat for administrative review.	
APPROVED PROJECTION METHOD: Based on submittal history from previous years (Historic Trend Analysis).	
COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of applications. It is submitted to the Planning & Inspections Department.	
BENCHMARK INDICATOR: Periodic comparative analysis with Kent County and other municipalities. Fees comparable, no change at this time. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Police Grants Revenue	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 20+ years (est.)
ACCT. NUMBER: 110-0000-331.04-00	**DATE LAST REVIEWED:** 07/2007
CURRENT RATE: Not fixed; based on program cost, available funding, matching funds (see attached)	**DATE OF LAST FEE CHANGE:** 04/2000

CODE CITATION: This revenue source is dependent upon legislative allocation of funds for public safety programs, which may be discontinued at any time and requires the Police Department to demonstrate a need to participate in the program and receive funding.

DESCRIPTION: Includes Police Department overtime funded by federal and state grant sources for specific supplemental law enforcement programs.

APPROVED PROJECTION METHOD: Historical; based on approved programs

The Police Department is not able to accurately plan for grant funding due to unknown availability of funding from Federal and State sources. This is because the US Congress and State Legislature may or may not continue programs in place, and changes occur constantly. The Police Department applies to participate in programs that are actually funded once the Federal and State budgets are finalized.

COLLECTION METHODOLOGY: Revenues are recorded as they are received. Depending on the grant source, funds may be received in a one-time lump sum payment at the beginning of the grant program or as reimbursements on a monthly or quarterly basis.

BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Chancery Court Fees	**ASSIGNED STAFF:** Finance
FUND: 110	**DATE ESTABLISHED:** 06/2004
ACCT. NUMBER: 110-0000-341.01-00	**DATE LAST REVIEWED:** 08/09/2007 **DATE OF LAST FEE CHANGE:** 06/2004
CURRENT RATE: Fiscal Year 2007 total Received $929,120. Fiscal Year 2006 total received $792,280.	
CODE CITATION: State of Delaware House Bill No. 306 and 307, Effective August 1, 2003. Section 1. Section 18-206 (e), Title 6, Delaware Code	
DESCRIPTION: These House Bills establish a $20 Courthouse Corporate Fee and a $20 Courthouse Fee. Said fees shall be for the purposes of defraying certain costs incurred by such municipalities in hosting the primary locations for the Delaware Courts. The fee is distributed to the municipality in the county in which a business entity's registered office is located.	
APPROVED PROJECTION METHOD: Budget is projected on historical trends. State of Delaware determines the allocations.	
COLLECTION METHODOLOGY: The State sends a check and recording report monthly.	
BENCHMARK INDICATOR: Public documents.	

REVENUE MANUAL

REVENUE TITLE: Library Copying Fees	**ASSIGNED STAFF:** Library
FUND: 110	**DATE ESTABLISHED:** 04/24/1978
ACCT. NUMBER: 110-0000-347.01-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: $.15 per page	**DATE OF LAST FEE CHANGE:** 01/2004
CODE CITATION: Not applicable	
DESCRIPTION: Patrons are charged for copying materials.	
APPROVED PROJECTION METHOD: Estimated number of copies times $.15 per page.	
COLLECTION METHODOLOGY: Coin-operated copier	
BENCHMARK INDICATOR: Based on what the market is charging for copies plus fee to cover toner and copy paper costs. Milford Public Library - $.10 per copy Smyrna Public Library - $.10 per copy Kent County Library - $.10 per copy Sir Speedy - $.10 per copy	

REVENUE MANUAL

REVENUE TITLE: Library Fines Received	**ASSIGNED STAFF:** Library
FUND: 110	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 110-0000-347.02-00	**DATE LAST REVIEWED:** 08/2007 **DATE OF LAST FEE CHANGE:** UNKNOWN
CURRENT RATE: $.10 daily – all materials and $1.00 daily – DVDs & CDs	
CODE CITATION: Not applicable.	
DESCRIPTION: Library users are charged when materials are returned late.	
APPROVED PROJECTION METHOD: Straight line historical projection	
COLLECTION METHODOLOGY: Patrons pay fines with cash or checks at the library.	
BENCHMARK INDICATOR: Periodic comparative analysis with other libraries in the area: Milford Public Library - $.10 per day for books; $1.00 per day for DVDs & CDs Smyrna Public Library - $.10 per day for books; $1.00 per day for DVDs & CDs Kent County Library - $.10 per day for books; $1.00 per day for DVDs & CDs	

REVENUE MANUAL

REVENUE TITLE: Library Gifts Received	**ASSIGNED STAFF:** Library
FUND: 110	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 110-0000-347.03-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: Variable	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION: Not applicable	
DESCRIPTION: The library does not actively seek donations and bequests. Most of the donations and bequests are fielded through the Friends of the Dover Public Library. The balance of the Library Gifts Received fund has been zero for the past three years.	
APPROVED PROJECTION METHOD: Based on zero balances for the past three years, it is projected in the future that funds will be minimal.	
COLLECTION METHODOLOGY: Patrons randomly send checks to the Dover Public Library, and the Finance department processes the checks.	
BENCHMARK INDICATOR: Not applicable.	

REVENUE MANUAL

REVENUE TITLE: Misc. Library Revenue – Room Rental	**ASSIGNED STAFF:** Library
FUND: 110	**DATE ESTABLISHED:** 1987
ACCT. NUMBER: 110-0000-347.05-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: $15 per room per day	**DATE OF LAST FEE CHANGE:** 2005
CODE CITATION: Not applicable	
DESCRIPTION: Nonprofit organizations are able to use the meeting room for $15 per day.	
APPROVED PROJECTION METHOD: Based on prior use.	
COLLECTION METHODOLOGY: Patrons pay by cash or check payable to Dover Public Library.	
BENCHMARK INDICATOR: Based on the market: Milford Public Library - $50 per use - non-profit organizations; $100 per use – for-profit organization. Smyrna Public Library – No charge. Kent County – No charge.	

REVENUE MANUAL

REVENUE TITLE: Kent County Book Reimbursement	**ASSIGNED STAFF:** Library
FUND: 110	**DATE ESTABLISHED:** 1995
ACCT. NUMBER: 110-0000-347.06-00	**DATE LAST REVIEWED:** 08/2007 **DATE OF LAST FEE CHANGE**: 2007 (based on usage)
CURRENT RATE: $2.65 per book/item	
CODE CITATION: Not applicable.	
DESCRIPTION: We are paid $2.65 for every item that is checked out by a non-City county resident.	
APPROVED PROJECTION METHOD: Kent County Levy Court determined the amount of $1.95 as a reimbursement fee. The total amount is calculated based on how many library materials are checked out to library patrons who live in Kent County but do not reside in the City of Dover. For each library material checked out to non-City residents, the City is reimbursed $1.95 per item. The estimate of $1.95 is based on cost per item to process a book based on a formula called "Cost of Circulation" created by the Delaware Division of Libraries. The $1.95 rate was based on a statewide average of the total of all local funding expenses (in the state) divided by the total number of circulations. The $1.95 rate was established 10 years ago. The agreement has been in effect since 1995. An historical trend shows that the amount reimbursed has increased in past years. In 1995, the Maximum Reimbursement Rate for Dover could not exceed $170,625 unless residual funds remained at year's end that could otherwise be reallocated to a library reaching its cap and, in such cases, the surplus funds would be dispersed accordingly. In 2001, the reimbursement was $285,901; in 2000, the amount was $287,664; and in 1999, the amount was $270,302. Staff members met with county officials in October 2004 in order to discuss the possibility of raising the $1.95 rate. At the end of June 30, 2006 there was a balance of $566,859.08 in the Library Tax Fund. Also the county estimated additional fund balance of $199,019.02 for FY 07. This created a total Library Tax Fund balance of $765,878.10. In July 2007, the Levy Court approved to distribute the fund balance to all reciprocal borrowing participants using a distribution rate of $2.65 instead of $1.95 per book for Fiscal Years 2004, 2005, 2006 and 2007. From this new calculation, the City of Dover has received a check in the amount of $605,962.25, as our reimbursement from the Library Tax Fund Balance. The reimbursable rate is projected to be $2.95 per item in the future.	
COLLECTION METHODOLOGY: We are given a check from Kent County. The check is deposited into the General Fund. The amount of the check is based on the actual number of items checked out by non-City residents. According to the original reciprocal borrowing agreement, "Each library will be advanced a 25 percent disbursement of the individual Maximum Reimbursement Rate on July 1 and, thereafter, the quarterly disbursements will be made at the beginning of the quarter and based upon actual and forecast usage rates through 75 days of the previous quarter, and any funds disbursed which exceed the amount calculated by multiplying the number of circulations outside the City of Dover times the Cost of Circulation shall be returned to Kent County within 15 days following the close of the fiscal year."	
BENCHMARK INDICATOR: Book reimbursement should be equal to the county users. Kent County Commission should be notified when reimbursement is not covering the service.	

REVENUE MANUAL

REVENUE TITLE: Library Computer Printing Fees	**ASSIGNED STAFF:** Library
FUND: 110	**DATE ESTABLISHED:** 12/01/2004
ACCT. NUMBER: 110-0000-347.08-00	**DATE LAST REVIEWED:** 08/2007 **DATE OF LAST FEE CHANGE:** 2006
CURRENT RATE: $.10 per page for black and white copies; $.25 per page for color copies.	
CODE CITATION: Not applicable.	
DESCRIPTION: Patrons are given $1.00 worth of printing per day. If they wish to print additional pages, they are charged for the additional printing.	
APPROVED PROJECTION METHOD: Estimated number of copies times $.10 per page or $.25 per page.	
COLLECTION METHODOLOGY: Using Envisonware software, patrons can add cash to their accounts to pay for additional copies. The Envisionware database is linked to the library's SirsiDynix circulation system.	
BENCHMARK INDICATOR: Based on what the market is charging for copies, the fee to cover toner and copy paper costs. Milford Public Library - $.10 per black & white copy Smyrna Public Library - $.10 per black & white copy; $.25 per color copy Kent County Library – First 10 copies free, after that $.10 per black & white copy	

REVENUE MANUAL

REVENUE TITLE: Court of Common Pleas Fines	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 20+ years (est.)
ACCT. NUMBER: 110-0000-351.11-00	**DATE LAST REVIEWED:** 072007
CURRENT RATE: Not fixed; based on Delaware Code and Legislative action	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION: 11 Delaware Code, Part II, Chapter 42. No information or summary sheet is attached to reflect the fees and fines chargeable due to the number of variables considered in their computation.	
DESCRIPTION: This fund is comprised of fines collected by the court for violations of law. Fines are not a solid or reliable source of revenue. A number of factors are involved in a fine being assessed, which include state statute, severity of the act, defendant's ability to pay, judge's discretion, actual collection of the fine, and the ability of the defendant to serve time in prison in lieu of paying the fine assessed. This account is associated with state code violations such as a traffic ticket, damages from a criminal case, or the City's portion of payment directed by a judge/court in association with a court settlement. This revenue account shares the same purpose as 110-0000-351.12-00. Revenue is applied based on where the case is heard – Court of Common Pleas or J.P. Court.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend	
COLLECTION METHODOLOGY: Collection is solely under the jurisdiction of the court. Payments are recorded monthly; however, actual payments may be received up to 90 days following the period they were collected. Actual dollar amounts received are fines actually collected rather than assessed.	
BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: J. P. Court Fines	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 20+ years (est.)
ACCT. NUMBER: 110-0000-351.12-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: Not fixed; based on Delaware Code and Legislative action	**DATE OF LAST FEE CHANGE:** N/A

CODE CITATION: 11 Delaware Code, Part II, Chapter 42. No information or summary sheet is attached to reflect the fees and fines chargeable due to the number of variables considered in their computation.

DESCRIPTION: This fund is comprised of fines collected by the court for violations of law. Fines are not a solid or reliable source of revenue. A number of factors are involved in a fine being assessed, which include state statute, severity of the act, defendant's ability to pay, judge's discretion, actual collection of the fine, and the ability of the defendant to serve time in prison in lieu of paying the fine assessed. This account is associated with state code violations such as a traffic ticket, damages from a criminal case, or the City's portion of payment directed by a judge/court in association with a court settlement. This revenue account shares the same purpose as 110-0000-351.11-00. Revenue is applied based on where the case is heard – Court of Common Pleas or J.P. Court.

APPROVED PROJECTION METHOD: Historical - based on past five-year trend

COLLECTION METHODOLOGY: Collection is solely under the jurisdiction of the court. Payments are recorded monthly; however, actual payments may be received up to 90 days following the period they were collected. Actual dollar amounts received are fines actually collected rather than assessed.

BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Police Department Fines	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 20+ years (est.)
ACCT. NUMBER: 110-0000-351.13-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: Not fixed; based on Dover Code of Ordinances (see attached schedule)	**DATE OF LAST FEE CHANGE:** 10/2007
CODE CITATION: Dover City Ordinances	
DESCRIPTION: This fund is comprised of fines collected by the Police Department for violations of the Dover Code of Ordinance, regardless of chapter or issuing department.	
APPROVED PROJECTION METHOD: Historical - based past five-year trend Projection is based on actual fine amount collected rather than number of issued citations.	
COLLECTION METHODOLOGY: Received by the department and forwarded to Customer Services on a weekly basis for deposit	
BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

Parking Violations

Violation	Code	Description	Fine	LateFee1	LateFee2
1 hour	DV-13 S-13-6D	1 hour zone	15	5	20
15 minute	DV-13 S-13-6D	15 minute zone	15	5	20
2 hour	DV-13 S-13-6D	2 hour zone	15	5	20
2 hr business	DV-13 S-71A	stop stand or park veh for longer than permitted	15	5	20
2nd ticket	DV-13 S-71C	stop stand or park veh for longer than permitted 2nd ticket	15	5	20
30 minute	DV-13 S-13-6D	30 minute zone	15	5	20
Abandoned vehicle	DV-13 S-36	abandoned vehicle	25	0	25
Boat trailer parking		boat trailer parking	10	0	10
Certain hours	DV-13 S-13-38.5	certain hours	15	5	20
Crosswalk	DV-13 S-13-6.1	parking on crosswalk	25	0	25
Curb	DV-13 S-13-6.1	parking more than 12 in from curb	25	0	25
Customer	DV-13 S-13-6D	customer only parking	15	5	20
Double parking	DV-13 S-13-6.1	double parking	25	0	25
Disobey sign	DV-13 S-13-6.1	disobey sign or markings	25	0	25
Driveway	DV-13 S-13-6.1	parking in front of driveway	25	0	25
Erase chalk	DV-13 S-72B	erasing chalk marks	15	5	20
Evade time	DV-13 S-71B	move veh to evade parking time limit	15	5	20
Fire hydrant	DV-13 S-13-6.1	parking too close to fire hydrant	25	0	25
Fire lane	DV-13 S-13-6.1	fire lane	50	0	50
Handicap	DV-13 S-13-6.1	handicap parking	100	0	100
Intersection	DV-13 S-13-38	parking too close to intersection	25		25
Loading zone	DV-13 S-30.1	veh parking limit when loading or discharging freight	15	5	20
Meter fee	DV-13 S-13-6D	failure to pay parking fee	15	5	20
Misc city - $10		no parking on grass	10		10
Misc city ord - 20			20		20
Misc parking - $20/$15		misc parking $20 fine with 72 hr disc.	15	5	20
Misc state law - 25	T-21 S-4100		25		25
No permit	DV-13 S-13-6D	no permit	15	5	20
Obstruct traffic	DV-13 S-13-6.1	obstruct free passage of traffic	25	0	25
Parking within lines	DV-13 S-32	parking within lines required	15	5	20
Resident park	DV-13 S-40	violation of residential parking	15	5	20
Seatbelt violation	T21-4180a	seatbelt violation	25		25
Sidewalk	DV-13 S-13-6.1	parking on sidewalk	25	0	25
Sidewalk - 20		on sidewalk	20		20
Stop sign	T-21 4107a	stop sign	25	0	25
Trailer parking only	DV-13 S-13-30.2	trailer parking only	20		20
Truck over 2 hrs	DV-13 S-30-2A	park truck in excess 1 1/2 tons over two hours	15	5	20
Truck residential street	DV-13 S-30-2B	park truck over 1 1/2 tons on residential street	25	0	25
Wrong side		parking wrong side	15	5	20
Wrong direction	DV-13 S-13-6.1	facing wrong direction	25	0	25
Yellow curb - $20	DV-13 S-13-6.1	yellow curb	20	0	20
Yellow curb	DV-13 S-13-6.1	parking on yellow curb	25	0	25

Municipal Violations

Violation	Description	Fine	Late Fee
Abandoned vehicle	abandoned vehicle	25	25
Animal - abandoning domesticated	abandoning domesticated animal	25	25
Animal - barking dog		50	50
Animal - cruelty to animals	cruelty to animals	100	100
Animal - dog at large	animal offenses	25	25
Animal - excrement	animal excrement	25	25
Animal - no rabies	no rabies - state law	25	25
Animal - nuisance animal		100	100
Animal - unlicensed dog	unlicensed dog	25	25
Animal - vicious dog	vicious dog	100	100
Animal - violation of quarantine	animal violation of quarantine	100	100
Bicycle	bicycle offenses	10	10
Bicycle/skateboard	bicycle/skateboard on sidewalk	25	25
City inspections - 100		100	100
City inspections - 125		125	125
City inspections - 150		150	150
City inspections - 200		200	200
City inspections - 25		25	25
City inspections - 250		250	250
City inspections - 30		30	30
City inspections - 400		400	400
City inspections - 50		50	50
City inspections - 500		500	500
City inspections - 75		75	75
City inspections - grass	permit grass/weeds to grow in excess of 8 inches tall	25	25
City inspections - grass - 2nd offense	permit grass/weeds to grow in excess of 8 inches tall - 2nd offense	50	50
City inspections - grass - subsequent offenses	permit grass/weeds to grow in excess of 8 inches tall - sub offenses	100	100
Criminal trespass	criminal trespass	25	25
Disorderly conduct	disorderly conduct	25	25
False alarm 1-2	false alarm offense 1-2	25	0
False alarm 10-15	false alarm offense 10-15	100	0
False alarm 16+	false alarm offense 16+	150	0
False alarm 3-5	false alarm offense 3-5	25	0
False alarm 6-9	false alarm offense 6-9	50	0
Loud noise	loud noise/party	50	50
Loud noise - vehicle	loud noise - vehicle	50	50
Moving viol	moving violation - state law	25	25
Municipal - misc - $15	dangerous weapons	15	15
Municipal - misc - $20	bb gun	20	20
Municipal - other/misc - 10	municipal - other/misc	10	10
Municipal - other/misc - 25	municipal - other/misc	25	25
Open container	open container- alcohol	25	25
Other	other offenses	0	
Parks	parks & recreation offenses	15	15
Peddle - permit	permit required to peddle in city	10	10
Solicitation	soliciting offenses	25	25
Underage	underage consumption	100	100

REVENUE MANUAL

REVENUE TITLE: Police Reports	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 20+ years (est.)
ACCT. NUMBER: 110-0000-351.21-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: Varies; dependent upon type of requests (see attached schedule)	**DATE OF LAST FEE CHANGE:** 07/2007
CODE CITATION: Dover Police Department Procedural Notice 82	
DESCRIPTION: This fund consists of fees assessed for the production of various types of reports, documents, and materials that are provided to outside non-law enforcement organizations under statute regulating the release of police documents.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend Fee reviewed annually to insure consistency with other law enforcement agencies and actual production costs.	
COLLECTION METHODOLOGY: Fees are paid at the time the document is delivered, and funds are then sent weekly to Customer Services for deposit.	
BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REPORT FEE SCHEDULE

Report	Amount
Crime Reports	$25.00
Routine Collision Reports	25.00
Fatal Injury Collision Reports	60.00
Photograph reprints:	
35mm	1.00 each
Polaroid	2.00 each
Photograph enlargements	varies
Digital photograph reprints	1.00 each
Other Media:	
Videotapes	20.00
Cassette Tapes	20.00
CD ROM of digital photo images	20.00
Statistical Analysis and/or Research Fee:	
Per hour, 1 hour minimum	30.00

REVENUE MANUAL

REVENUE TITLE: Taxi Licenses	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 1968
ACCT. NUMBER: 110-0000-351.22-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: Fixed; $25.00 per permit issued	**DATE OF LAST FEE CHANGE:** 1982

CODE CITATION: Dover City Ordinance, Sections 26-35 and 118-54.

Sec 118-54 conflicts with Sec 26-35 because it states that that fee amount is $5, not $25.

DESCRIPTION: Fees for issuance of a taxi cab driver's permit

APPROVED PROJECTION METHOD: Historical; based on past five-year trend

COLLECTION METHODOLOGY: Fee is collected at the time of issuing permit, and funds are then sent weekly to Customer Services for deposit.

BENCHMARK INDICATOR: Periodic comparative analysis with other local municipalities

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Boat Licenses	**ASSIGNED STAFF:** Customer Services
FUND: 110	**DATE ESTABLISHED:** 12/08/1975
ACCT. NUMBER: 110-0000-351.23-00	**DATE LAST REVIEWED:** 08/09/2007
CURRENT RATE: See description	**DATE OF LAST FEE CHANGE:** 03/12/2007

CODE CITATION: Sec. 15-97 Boating - For each permit issued pursuant to subsection (2), the Customer Services Department shall collect an annual fee specified by City Council.

DESCRIPTION: Boats are registered at Customer Services in the name of the owner. Fees are based on horsepower for powered boats and a flat fee for non-powered boats.

	Power Boats		Non-Powered Boats (All types including electric trolling motors)	
Horsepower	City Residents	Non-Residents	City Residents	Non-Residents
1-10	$10.00	$20.00	$5.00	$10.00
11-25	$15.00	$30.00		
26-50	$20.00	$40.00		
51-75	$35.00	$70.00		
76-115	$50.00	$100.00		

APPROVED PROJECTION METHOD: Historical trend

COLLECTION METHODOLOGY: Point of sale for unbilled receivable at Customer Services

BENCHMARK INDICATOR: Periodic comparative analysis with other local municipalities

Fees should cover the cost of permits plus patrol time.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Bicycle Licenses	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 1968
ACCT. NUMBER: 110-0000-351.24-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: N/A	**DATE OF LAST FEE CHANGE:** 1982

CODE CITATION: Dover City Ordinance, Section 106-52.

According to this section, there is no fee for registering a bicycle. In addition, Section 4.5-3 is referenced the section 106-52, but that reference is no longer valid since section 4.5-3 doesn't exist in the code manual.

DESCRIPTION: Fees for issuance of a bicycle license

APPROVED PROJECTION METHOD: Historical; based on past five-year trend

COLLECTION METHODOLOGY: Fee is collected at the time of issuing license, and funds are then sent weekly to Customer Services for deposit.

BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety services.

REVENUE MANUAL

REVENUE TITLE: Asset Seizure Transfer	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 1990
ACCT. NUMBER: 110-0000-351.26-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: Not fixed	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION: Title 11 Delaware Code, Chapter 41, Subchapter II Title 16 Delaware Code, Chapter 47, Subchapter VI	
DESCRIPTION: This account serves as a pass-through account for funds paid to the State of Delaware Treasurer as directed by the Attorney General's Office. The funds originate from criminal and drug related cases seizures which are adjudicated through the state's court system. This fund allows for the actual transfer of the seized funds by check from the Dover Police Department to the State Treasurer through the Attorney General's Office to the state program generally known as the Special Law Enforcement Assistance Fund (SLEAF).	
APPROVED PROJECTION METHOD: Projections are unreliable due to uncertainty of assets seized. Generally the past five-year historical trend is used. This fund need not be budgeted; it is an accounting/tracking method for depositing cash assets and then transferring the funds to the State Treasurer by check.	
COLLECTION METHODOLOGY: Funds for seizures are deposited in this City account for transfer by check to the State Treasurer via the Attorney General's Office. This allows for an accurate audit trail of asset transfer. This account should not be confused with the SLEAF grant account which are funds received for law enforcement supplemental programs funded from the above asset seizures. These funds are deposited into a revenue account for SLEAF grants; account number 710-0000-331.80-00.	
BENCHMARK INDICATOR:	

REVENUE MANUAL

REVENUE TITLE: Red Light Photo Enforcement	**ASSIGNED STAFF:** Police
FUND:	**DATE ESTABLISHED:** 04/2004
ACCT. NUMBER: 110-0000-351.26-00	**DATE LAST REVIEWED:** 10/2007
	DATE OF LAST FEE CHANGE: 04/2004

CURRENT RATE: The City receives dividend revenue from penalties. The Dividend Revenue is highly variable depending on the number of violations per intersection and the actual costs as shown in the equation below.

Dividend Revenue = Total review minus bounced check fees, overpayment refunds, bank fees, equipment lease fees, citation processing fees, lockbox fees, court fees, and pro-rated contributions for expenses of any other participant unable to cover their own red light enforcement gross expenses.

CODE CITATION: Chapter 13 Motor Vehicles and Traffic: Sec. 13-17. Failure to stop for a red traffic signal; traffic light signal violation monitoring program; penalties.

In addition, these are governed by the Agreement with the State of Delaware #1297 for the operation and administration of DelDOT's electronic red light safety program and the administration and application of fine recovery which was granted legal authority to establish an Electronic Red Light Safety Program under Fiscal Year 2003 Bond Bill Epilogue Language and Title 21 §4101.

DESCRIPTION: A $75.00 fine is assessed to motorists who are caught running a red-light on camera. The first two cameras were installed at one intersection in the City during April 2004 and a third camera added at another intersection in February 2005. Four more cameras/intersections were added in May and June 2005 for a total of seven cameras at six intersections in the city.

APPROVED PROJECTION METHOD: Historical performance compensating for any additional projected intersections. Should be a very conservative estimate due to difference in intersection performance and changing driver patterns.

COLLECTION METHODOLOGY: Penalty money is collected by the State of Delaware and distributed.

BENCHMARK INDICATOR: N/A

REVENUE MANUAL

REVENUE TITLE: Police O/T Service	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 1990
ACCT. NUMBER: 110-0000-351.27-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: N/A	**DATE OF LAST FEE CHANGE:** 04/2000
CODE CITATION: None	
DESCRIPTION: This account is for overtime worked by Dover Police Department officers assigned to the DEA Task Force for federal investigations.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend	
COLLECTION METHODOLOGY: The Dover Police Officer assigned to the DEA Task Force processes monthly reports which generate reimbursement payments. The rate charged is the actual overtime rate for each officer working the hours. Charges for administrative overhead costs are not allowed.	
BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety services.	

REVENUE MANUAL

REVENUE TITLE: 911 Fee Revenue	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 1995
ACCT. NUMBER: 110-0000-351.28-00	**DATE LAST REVIEWED:** 10/2007
	DATE OF LAST FEE CHANGE: 01/2004

CURRENT RATE: Per state legislative action, the state receives up to 60 cents per month per subscriber for telecommunications services from the service providers less allowable costs for proving the services. The proceeds are prorated based on the number of lines and distributed to the counties, who in turn, prorate and distribute them to the municipal level.

By law, the revenue amounts distributed to the counties must be at least the amount disbursed in 2000 or the amount received from the fees less allowable costs, whichever is greater.

CODE CITATION: 16 Delaware Code, Chapter 101, §10103
73 Delaware Laws, Chapter 115, §9
City of Dover Agreement with Kent County

DESCRIPTION: The state established the 911 Emergency Reporting System Fund to reimburse the state, counties, local governments and providers of telecommunications services in this state for costs associated with providing these services. As a result, business, residential and wireless customers pay subscriber fees of up to 60 cents per month per line of telecommunications services to the providers of these services. The telecommunications service providers pass these fees back to the State Treasurer less allowable costs for providing the services. The state, in turn, reimburses the counties for their costs of providing 911 services. The amount disbursed by the state to the counties, by law must be at least the amount disbursed in 2000 or the amount received from the fees less allowable costs, whichever is greater.

APPROVED PROJECTION METHOD: The annual amounts collected have remained fairly flat since 2000 and will continue to remain flat until the agreement with Kent County is revised to reflect the updates made to the Delaware Laws and Code.

COLLECTION METHODOLOGY: Fees are received monthly from the State Treasurer through the county.

BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety services.

REVENUE MANUAL

REVENUE TITLE: Transfer from Electric Fund to General Fund	**ASSIGNED STAFF:** Customer Services
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-362.01-00	**DATE LAST REVIEWED:** Annually **DATE OF LAST FEE CHANGE:** Annually

CURRENT RATE: $4,701,664 or 8.00 percent of Electric Revenue

CODE CITATION:

DESCRIPTION: It has been the City of Dover's practice to transfer revenue to the General Fund from its utilities to provide a direct benefit to the community. The percentage of Electric Fund revenues transfers over the last five years averaged 7.4 percent. Electric industry utilities generating similar revenue contribute between 3.6 and 9.1 percent of revenue to their general funds. The median amount transferred is 6.4 percent. Dover's transfer falls between the median and third quartile.

Historic information is below:

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual(unaudited) FY 2007	Budget FY 2008
Transfer from Electric	4,701,664	5,463,008	5,716,956	4,700,000	6,601,269
Electric Revenue	58,587,861	62,084,237	68,130,808	92,376,229	98,848,943
Percent of Revenue	8.02%	8.80%	8.39%	5.09%	6.68%

APPROVED PROJECTION METHOD: Transfers are not projected. They are authorized and are dependent upon the revenue available from the utility funds and the need in the General Fund.

COLLECTION METHODOLOGY: Transfers are made by the Finance Department.

BENCHMARK INDICATOR: Industry standards, the fund's ability to pay, and the General Fund's need should be considered when authorizing transfers to the General Fund.

REVENUE MANUAL

REVENUE TITLE: Transfer from Water/Wastewater Fund to General Fund	**ASSIGNED STAFF:** Customer Services
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-362.03-00	**DATE LAST REVIEWED:** Annually **DATE LAST CHANGED:** Annually

CURRENT RATE: $831,000 or 8.19 percent of Water/Wastewater Revenue

CODE CITATION:

DESCRIPTION: It has been the City of Dover's practice to transfer revenue to the General Fund from its utilities to provide a direct benefit to the community. The average percentage of Water/Wastewater Fund revenue transfers over the last five years is 5.9 percent.

Historic information is below:

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Actual(unaudited) FY 2007	Budget FY 2008
Transfer	831,000	848,016	535,785	535,000	565,000
Water/Wastewater Revenue	10,134,948	10,853,620	12,102,881	11,927,918	12,322,905
Percent of Revenue	8.20%	7.81%	4.43%	4.49%	4.58%

APPROVED PROJECTION METHOD: Transfers are not projected. They are authorized and are dependent upon the revenue available from the utility funds and the need in the General Fund.

COLLECTION METHODOLOGY: Transfers are made by the Finance department.

BENCHMARK INDICATOR: Industry standards, the fund's ability to pay, and the General Fund's need should be considered when authorizing transfers to the General Fund.

REVENUE MANUAL

REVENUE TITLE: Demolition Permits	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 06/28/1982
ACCT. NUMBER: 110-0000-369.11-00	**DATE LAST REVIEWED:** 11/14/2007 **DATE OF LAST FEE CHANGE:** 06/2004
CURRENT RATE: $50.00 Flat Fee - If demolition of building is due to dilapidation and/or condemnation, there is no fee assessed. However, if the building is demolished to make room for a new structure/parking area, a fee of $50.00 is assessed prior to demolition of structure.	
CODE CITATION: Chapter 22, Section 22-65 – Permit Fees	
DESCRIPTION: Demolition of any structure within the City limits of Dover	
APPROVED PROJECTION METHOD: Previous year's revenue with one to three percent interest	
COLLECTION METHODOLOGY: Typically, the demolition contractor or general contractor will obtain the demolition permit. Permit fee is due prior to issuance of demolition permit. Payment is processed at the Department of Planning & Inspections.	
BENCHMARK INDICATOR: Periodic comparative analysis with other local municipalities. Fee Review Comparison in Fall 2007; no change recommended. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Franchise Fee	**ASSIGNED STAFF:** Finance
FUND: 110	**DATE ESTABLISHED:** 07/09/1996
ACCT. NUMBER: 110-0000-369.12-00	**DATE LAST REVIEWED:** 08/09/2007
CURRENT RATE: 5.67 percent	**DATE OF LAST FEE CHANGE:** 06/27/2002
CODE CITATION: Franchise agreement dated July 9, 1996; amended June 27, 2002.	
DESCRIPTION: The City of Dover, as the franchising authority, grants permission for Comcast Cablevision of Delmarva, Inc., to provide cable services to the citizens of Dover.	
APPROVED PROJECTION METHOD: Historical trends; subscriber gross receipts multiplied by approved percentage. Percentage is 5.0 percent plus a factor for advertising revenues.	
COLLECTION METHODOLOGY: Payment is due on the last day of the month after each quarter end.	
BENCHMARK INDICATOR: Regulated rates	

REVENUE MANUAL

REVENUE TITLE: Grass Cutting	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** 1968
ACCT. NUMBER: 110-0000-369.13-00	**DATE LAST REVIEWED:** 11/14/2007
CURRENT RATE: First offense - $25.00; second offense - $50.00; thereafter - $100.00 plus a $50 per hour administrative fee	**DATE OF LAST FEE CHANGE:** 09/22/2003
CODE CITATION: Chapter 114, Section 114-32 – Weeds – Maximum Height; Section 114-33. Failure to Maintain Proper Height; Abatement by City; Costs and Lien.	
DESCRIPTION: This revenue represents fines for violations of the City of Dover Weed and Tall Grass Ordinance. It shall be unlawful and a nuisance for the owner, occupant, or tenant of any premises, or any agent caring for or in charge of the premises to permit any weeds, underbrush, deleterious or unhealthful growths or other noxious matter to grow to a height of eight inches or more. If deficiency has not been corrected prior to re-inspection or seven days after receipt of certified mailing, may have weeds/grass removed and charge the responsible person $50.00 per hour for such work that must be done to render the property in compliance. If the charges set forth by the City are not paid as specified in the municipal lien docket, a lien is placed against said property.	
APPROVED PROJECTION METHOD: Previous year revenue with one to three percent interest.	
COLLECTION METHODOLOGY: Fees are billed through the miscellaneous receivable system by Customer Services. Fees are also paid at Customer Services and are subject to collection policies of the City.	
BENCHMARK INDICATOR: The fees should cover the cost of the service. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Police Extra Duty	**ASSIGNED STAFF:** Police
FUND: 110	**DATE ESTABLISHED:** 20+ years (est.)
ACCT. NUMBER: 110-0000-369.16-00	**DATE LAST REVIEWED:** 10/2007
CURRENT RATE: Varies; dependent on overtime rate of officer assigned.	**DATE OF LAST FEE CHANGE:** 04/2000
CODE CITATION: Collective Bargaining Agreement between the City of Dover and Fraternal Order of Police Lodge 15.	
DESCRIPTION: This fund is for police overtime assignments, as requested by local businesses and other non-grant programs. The billing rate applied by this program is the actual overtime hourly rate for each officer plus 16% for administrative expenses and was set by the city in April 2000. The rate covers the additional costs incurred by the city for each overtime hour worked; specifically FICA and workman's compensation costs.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend	
COLLECTION METHODOLOGY: Billed monthly through Customer Services for costs incurred. Billing is based on the overtime rate of the police officer that actually worked the assignment plus 16 percent administrative costs.	
BENCHMARK INDICATOR: This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety services.	

REVENUE MANUAL

REVENUE TITLE: Recreation Revenue	**ASSIGNED STAFF:** Parks & Recreation
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-369.17-00	**DATE LAST REVIEWED:** 8/2007
CURRENT RATE: Varies by activity; Fiscal Year 2007 - $98,612	**DATE OF LAST FEE CHANGE:** 2007
CODE CITATION: Not applicable	
DESCRIPTION: Participants pay a user fee to take part in a recreation activity and to use park facilities. The purpose of the fee is to recoup cost of activities. Example of user fees: 1) Summer Softball Leagues (per team fee) - $860.00 for men and $600.00 for co-ed, 2) Adult Field Hockey League (per team fee) - $425.00 for adult and $300.00 for high school, 3) New York City Bus Trip - $31.00/person, 4) Youth Dance (Hip Hop and Jazz) - $30.00/person. Pavilion Rental Fee - $50.00 per day/per pavilion. Recreation Center Rentals - range from $6.00 - $20.00 per hour (rate varies for business day hours verses weekend hours, and profit verses non-profit).	
APPROVED PROJECTION METHOD: Determine cost of recreation activities and estimate number of participants to determine revenue. Each activity is designed to cover total cost of program.	
COLLECTION METHODOLOGY: Payment is made through Parks & Recreation office.	
BENCHMARK INDICATOR: The program fees are designed to cover the total cost of each program based on a minimum number of participants required for each program. According to the ICMA 2002 survey, user fees should account for 25 percent of the revenue to cover expenses. General Fund would account for the remaining 75 percent.	

REVENUE MANUAL

REVENUE TITLE: Flags and Maps	**ASSIGNED STAFF:** Customer Services
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-369.22-00	**DATE LASTREVIEWED:** 08/09/2007
CURRENT RATE: Various rates dependent on purchase.	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION:	
DESCRIPTION: Revenue is collected for sale of flags and maps. City of Dover flags are sold to individuals as requested in Customer Services. Maps are sold to developers as requested through the Planning and Inspections area. All charges and bills are developed by the service department and include appropriate overhead.	
APPROVED PROJECTION METHOD: Historical trend	
COLLECTION METHODOLOGY: Point of sale through non-billed receivable method	
BENCHMARK INDICATOR: Charges should cover the cost of the materials plus overhead charge.	

REVENUE MANUAL

REVENUE TITLE: General Service Billing	**ASSIGNED STAFF:** Customer Services
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-369.23-00	**DATE LAST REVIEWED:** 08/09/2007
CURRENT RATE: Various rates dependent on services rendered.	**DATE OF LAST FEE CHANGE:** N/A

CODE CITATION:

DESCRIPTION: Revenue is collected for various services rendered such as general repairs to concrete work, sidewalks, etc. All charges and bills are developed by the service department and include charges for labor, benefits, materials, equipment, contractors, and appropriate overhead.

APPROVED PROJECTION METHOD: Historical trend

COLLECTION METHODOLOGY: Service is performed by individual departments. Each department is responsible for requesting a billing through the Customer Services Department. Customer Services bills on a monthly basis. Each month, outstanding accounts are sent a statement. Bills can be paid at the Customer Services office.

BENCHMARK INDICATOR: All revenues generated for these services should cover all costs, including overhead, for the services provided.

REVENUE MANUAL

REVENUE TITLE: Trash Fee	**ASSIGNED STAFF:** Public Services
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-369.36-00	**DATE LAST REVIEWED:** 12/04/2007
CURRENT RATE: Rate varies depending upon level of service.	**DATE OF LAST FEE CHANGE:** 07/01/2002

CODE CITATION: Chapter 8: Garbage and Trash, Section 8-16: Fees for collection of refuse

DESCRIPTION: The City of Dover has set various trash collection fees for refuse and bulk waste. The intent of the fees is to partially recover the costs associated with the disposal of the waste at the DSWA facility in Sandtown. These fees are reviewed annually by City staff. The Out-of-City rate was increased on August 1, 2007. Typical fees are as follows:

90 Gallon (In-City) - $5.85 per month
90 Gallon (Out-of-City) - $23.00 per month

Bulk Charges: $25.00 - $300.00 (Depending upon amount to be picked up)

APPROVED PROJECTION METHOD: The monthly billing fees are based on the level of service provided and can be projected using a flat rate audit report generated by the Information Technology Department. This report lists the rate and customer classification based on information entered into the HTE system. In addition, fees are collected for bulk trash in excess of the 4' x 4' x 8' pile. Projection of the bulk fees is based on a historical trend.

COLLECTION METHODOLOGY: This trash fee is billed to the appropriate customers on a monthly basis as part of the utility billing issued by the HTE system. Miscellaneous bills are generated for bulk trash collection where appropriate. Bulk trash fees are not billed through the HTE system.

BENCHMARK INDICATOR: The benchmark indicator for this revenue stream is the flat rate audit report generated by the Information Technology Department. Since Dover is a growing community, additional accounts are added to the system each year. The report provides a snapshot of the billing system and gives a reasonable baseline from which to extrapolate future revenues. Bulk trash fees are reasonably consistent from year to year and are estimated based on historical data.

REVENUE MANUAL

REVENUE TITLE: Internet Service	**ASSIGNED STAFF**: Information Technology
FUND: 110	**DATE ESTABLISHED:** 01/22/2001
ACCT. NUMBER: 110-0000-369.37-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: $15 per month	**DATE OF LAST FEE CHANGE:** 01/22/2001

CODE CITATION: January 22, 2001, City Council unanimous roll call vote.

DESCRIPTION: The City Manager has agreed to discontinue the dial-up service (doverde.net) so there will be no revenue after November of 2007.

This is a service that is available to residents of Dover as well as those in Delaware outside of the City. It is dial-up access to the internet that provides unlimited usage, multiple mailboxes, and personal web space. We do this as a branded reseller with a third party who provides the local phone access and connection to the internet. We perform administration, billing, and some technical tasks. We bill monthly and do not require a long term contract.

APPROVED PROJECTION METHOD: We have used historic growth to project revenue growth in the coming years.

COLLECTION METHODOLOGY: The internet service is added as a utility and appears on a monthly bill that combines and presents all utility services for the customer. Customer Services processes all utility payments.

BENCHMARK INDICATOR: Maintain a 50 percent mark-up over the base cost

We set the cost at $15 per month based on a review of the regional/local providers and the cost we pay to the third party vendor – currently $10 per account.

REVENUE MANUAL

REVENUE TITLE: DSWA Trash Fee Rebate	**ASSIGNED STAFF:** Public Services
FUND: 110	**DATE ESTABLISHED:** 08/31/2001
ACCT. NUMBER: 110-0000-369.39-00	**DATE LAST REVIEWED:** 12/04/2007 **DATE OF LAST FEE CHANGE:** N/A

CURRENT RATE: $167,558.60 received in August 2007 for Fiscal Year 2007 disposal

CODE CITATION: There is no City of Dover code citation.

DESCRIPTION: The City of Dover entered into an agreement with the Delaware Solid Waste Authority (DSWA) which utilizes the services of the Authority for the receipt and disposal of all of the City of Dover=s solid waste and all dry waste collected in the State of Delaware. A rebate of $10.00 shall be paid by the Authority to the City of Dover for each ton of solid waste delivered to the Authority facilities for which the base rate of disposal fee of $61.50 per ton has been paid to the Authority. The amount of the rebate can be calculated on a running basis by analyzing the monthly bill from the Authority. Some waste qualifies for the dry waste disposal rate of $42.00 per ton. The $42.00 per ton rate is reflected on the monthly bill; therefore, this waste does not qualify for the rebate.

Fiscal Year	Rebate
FY-2001	$195,558.10
FY-2002	$201,862.09
FY-2003	$171,447.90
FY-2004	$159,555.76
FY-2005	$175,582.80
FY-2006	$167,476.70
FY-2007	$170,040.40
FY-2008	$167,558.60

APPROVED PROJECTION METHOD: In order to calculate the estimated rebate in future years, the monthly bill must be analyzed to project a ratio of dry waste to total waste which does not qualify for the rebate. For a typical Fiscal Year, this ratio is 85/100 which means that 85 percent of our total waste qualifies for the rebate. Therefore, our estimated rebate in future years should be calculated by using the disposal tonnage projection multiplied by .85 times $10.00 per ton.

COLLECTION METHODOLOGY: The rebate shall be paid by the Authority within 45 days after the end of the applicable period or after full payment has been made to the Authority by the City of Dover, whichever is later, for the solid waste delivered by the City of Dover during the applicable periods set forth in the agreement. The rebate is issued in a lump sum check.

BENCHMARK INDICATOR: This is a component of the Trash Equation which sets revenue fees to cover the cost of landfill fees.

REVENUE MANUAL

REVENUE TITLE: Rent Revenue	**ASSIGNED STAFF:** City Manager
FUND: 110	**DATE ESTABLISHED:** Fiscal Year 2000
ACCT. NUMBER: 110-0000-369.46-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: $35,532.50	**DATE OF LAST FEE CHANGE:** 11/03/2004
CODE CITATION: Lease agreement dated September 29, 2004, between Robert L. Moore, Smyrna, DE, and City of Dover	
DESCRIPTION: Garrison Farm land is leased by the City until development occurs.	
APPROVED PROJECTION METHOD: As per lease agreement which expires January 19, 2008	
COLLECTION METHODOLOGY: Payable on December 1, 2005, 2006, and 2007	
BENCHMARK INDICATOR: Not applicable	

REVENUE MANUAL

REVENUE TITLE: Municipal Street Aid	**ASSIGNED STAFF:** Public Services
FUND: 210	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 210-0000-331.02-00	**DATE LAST REVIEWED:** 12/03/2007
CURRENT RATE: Fiscal Year 2008: $709,693.85	**DATE OF LAST FEE CHANGE:** 07/01/2007

CODE CITATION: There is no City of Dover Code citation. Title 30 Del. C $ 5146 of the Delaware Code governs the distribution of these funds.

DESCRIPTION: As required by Title 30 Del. C $ 5146 of the Delaware Code as amended, the Department of Transportation is charged with the duty to forward a certification as to the sum of money due each municipality from the Municipal Street Aid Fund. The amount to be distributed statewide in Fiscal Year 2008 is $5.5 million. Historically, the funds have been distributed to the operating fund and debt service as follows:

Fiscal Year	MSA	Debt Service Paid by MSA	% of MSA for Debt Service	MSA Amount to Operating Budget	% of MSA for Operating Bud.
1998	$560,815	$369,998	66.0%	$190,817	34.0%
1999	$706,006	$369,878	52.4%	$336,128	47.6%
2000	$848,429	$367,056	43.2%	$481,373	56.8%
2001	$845,285	$369,439	43.7%	$475,846	56.3%
2002	$822,096	$372,895	45.4%	$449,201	54.6%
2003	$803,055	$372,890	46.4%	$430,165	53.6%
2004	$793,847	$266,301	33.5%	$527,546	66.3%
2005	$792,012	$91,998	11.6%	$700,014	88.4%
2006	$659,704	$90,778	13.8%	$568,926	86.2%
2007	$656,323	$100,760	15.4%	$555,563	84.6%

APPROVED PROJECTION METHOD: By law, the distribution is based 60 percent on mileage and 40 percent on population. See the attached tabulation which has been compiled from affidavits submitted by the municipalities or, in the absence of affidavits, from the most recent, accurate, and acceptable figures available to the Department of Transportation as specified by Paragraph 5165 (b) of the same sub-chapter of the Delaware Code as amended.

COLLECTION METHODOLOGY: The City of Dover receives a quarterly check from the State of Delaware for these funds. The anticipated months to receive funds are August, November, February, and May.

BENCHMARK INDICATOR: Typically, the benchmark indicator for these funds is anticipated to be the same as the previous fiscal year. The increase or decrease in the funding amount is relative to growth in other parts of the state as well as the total funding level to be distributed statewide. Therefore, growth trends weigh heavily in the allocation of these funds. This is a relatively stable revenue source; however, the City of Dover has experienced a general decline in this revenue stream in recent years.

REVENUE MANUAL

REVENUE TITLE: Penalties – Water/Sewer	**ASSIGNED STAFF:** Customer Services
FUND: 412	**DATE ESTABLISHED:** Prior to 1968
ACCT. NUMBER: 412-0000-319.02-00	**DATE LAST REVIEWED:** 10/05/2007
CURRENT RATE: 1.5 percent monthly or 18 percent annually	**DATE OF LAST FEE CHANGE:** 08/14/1995

CODE CITATION: Section 22-251

DESCRIPTION: A penalty per month shall be added to all water service fees which shall be in arrears for a period in excess of 30 days after the date of rendering the water service bill.

APPROVED PROJECTION METHOD: Historical trend

COLLECTION METHODOLOGY: Penalty is billed and collected with the next water service bill through the utility billing system.

BENCHMARK INDICATOR: Periodic comparative analysis to Newark; Smyrna; Milford; Rehoboth Beach; Salisbury, MD; Ocean City, MD; Tidewater Utilities; and Artesian Water Company.

- Milford: 1.5% monthly on delinquent balance;
- Smyrna: $15.00 late fee;
- Newark: 1.5% monthly on delinquent balance;
- Middletown: $5.00 late fee;
- Artesian Water Company: 1.5% monthly on delinquent balance.

REVENUE MANUAL

REVENUE TITLE: Water/Wastewater General Service Billing	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 412-0000-369.23-00	**DATE LAST REVIEWED:** 10/15/2007 **DATE OF LAST FEE CHANGE:** N/A
CURRENT RATE: Various rates dependent on services rendered	
CODE CITATION:	
DESCRIPTION: Revenues for these services include payments for services such as fire hydrant flow testing, gravity collection system jetting, and video evaluations for private developers, privately owned and maintained distribution and collection lines, and other municipalities. All charges and bills are developed by the Public Utilities office and include charges for labor, benefits, materials, equipment, contractors, and appropriate overhead.	
APPROVED PROJECTION METHOD: The projection method used to estimate this revenue stream is based on historical trends. Revenues in this area are consistent from year to year.	
COLLECTION METHODOLOGY: All services related to this revenue stream are to be performed by employees of Public Utilities or private contractors secured by Public Utilities. Public Utilities is responsible for submitting a miscellaneous billing form to the Customer Services Department. Customer Services bills for these services on a monthly basis. Each month outstanding accounts are sent a statement. Bills can be paid at the Customer Services office.	
BENCHMARK INDICATOR: All revenues generated for these services should cover all costs, including overhead, for the services provided.	

REVENUE MANUAL

REVENUE TITLE: Water Fees	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 412-0000-369.41-00	**DATE LAST REVIEWED:** 10/15/2007 **DATE OF LAST FEE CHANGE:** 07/01/2006
CURRENT RATE: $2.45 / TGal (In-City); $3.68 / TGal (Out-of-City); $1.25/meter monthly service charge	
CODE CITATION: Chapter 22, Section 22-251- Water use fees generally	
DESCRIPTION: Water customers for the City of Dover are billed based on the consumptive reading of the water meter for each customer and/or facility. All service connections are required by ordinance to be metered.	
APPROVED PROJECTION METHOD: Public Utilities uses statistical analysis to project consumption scenarios. Additional factors such as weather, recent rate increases, and a changing customer base are also considered when total annual consumption is being projected.	
COLLECTION METHODOLOGY: Customer Services staff reads all water meters on a monthly basis, and a monthly bill based on consumption, including monthly service charge, is produced by the HTE system.	
BENCHMARK INDICATOR: Water rates are set based on consumption estimates, reserve appropriation requirements, capital spending plan for the next three to five years, operational costs, and market comparisons. The benchmark indicator for consumption is based on a five-year rolling average. The current and/or proposed rate structure is then applied to the consumption expectation, and the estimated sales revenue is established. Future consumption expectations are escalated by one percent per annum for out-year revenue estimates. In Fiscal Year 2005, the rate structure was altered to eliminate the decline block billing structure. In Fiscal Year 2006, the rates were increased following review.	

REVENUE MANUAL

REVENUE TITLE: Sewer Fees	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 412-0000-369.42-00	**DATE LAST REVIEWED:** 10/18/2007 **DATE OF LAST FEE CHANGE:** 07/01/2005
CURRENT RATE: $2.10 per 1,000 gallons (in-City); $3.15 per 1,000 gallons (out-of-City); $1.25/meter monthly service charge.	
CODE CITATION: Chapter 22, Section 22-133 - Rates and Charges	
DESCRIPTION: Sewer customers for the City of Dover are billed based on the consumptive reading of the appropriate water meter for the property or facility which is being provided service. Some large manufacturing facilities have a separate sewer meter to accurately measure flows into the sanitary sewer system.	
APPROVED PROJECTION METHOD: Public Utilities uses a proportional estimation of the billable usage of water to project consumption scenarios. A Fiscal Year 2005 audit indicates that approximately 71 percent of billable TGals of water usage is billed as TGal usage on the sewer system. Some commercial customers have individual sewer meters to account for private water supply and/or losses due to the manufacturing process.	
COLLECTION METHODOLOGY: Customer Services staff reads all water meters and sewer meters, where applicable, on a monthly basis and a monthly bill based on consumption, if any, is produced by the HTE system.	
BENCHMARK INDICATOR: The benchmark indicator for consumption is based on a five-year rolling average. The current and/or proposed rate structure is then applied to the consumption expectation, and the estimated sales revenue is established. Future consumption expectations are escalated by one percent per annum for out-year revenue estimates.	

REVENUE MANUAL

REVENUE TITLE: Wastewater Adjustment Fees	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 412-0000-369.43-00	**DATE LAST REVIEWED:** 10/18/2007
CURRENT RATE: $2.34 per 1,000 gallons	**DATE OF LAST FEE CHANGE:** 07/01/2007

CODE CITATION: Chapter 22, Section 22-133 - Rates and charges

The Wastewater Adjustment Charge is not specifically identified, but this is a pass-through charge from Kent County to treat and dispose of the City's wastewater flows.

DESCRIPTION: Sewer customers for the City of Dover are billed based on the consumptive reading of the appropriate water meter for the property or facility which is being provided service. Some large manufacturing facilities have a separate sewer meter to accurately measure flows into the sanitary sewer system. The Wastewater Adjustment charge is levied in addition to the City's sewer fee. This charge is related to treatment and disposal.

APPROVED PROJECTION METHOD: Public Utilities uses a proportional estimation of the billable usage of water to project consumption scenarios. A Fiscal Year 2005 audit indicates that approximately 71 percent of billable TGals of water usage is billed as TGal usage on the sewer system. Some commercial customers have individual sewer meters to account for private water supply and/or losses due to the manufacturing process.

COLLECTION METHODOLOGY: Customer Services staff reads all water meters and sewer meters, where applicable, on a monthly basis, and a monthly bill based on consumption, if any, is produced by the HTE system.

BENCHMARK INDICATOR: The benchmark indicator for consumption is based on a five-year rolling average. The current and/or proposed rate structure is then applied to the consumption expectation, and the estimated sales revenue is established. Future consumption expectations are escalated by one percent per annum for out-year revenue estimates. The wastewater system is currently experiencing significant inflow and infiltration problems due to the age and construction of our wastewater system.

REVENUE MANUAL

REVENUE TITLE: Water Tower Rent Revenue	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** 05/23/1995
ACCT. NUMBER: 412-0000-369.46-00	**DATE LAST REVIEWED:** 10/18/2007 **DATE OF LAST FEE CHANGE:**11/05/2004
CURRENT RATE: $237,986.48 per year as of Fiscal Year 2008 (12 leases are in place)	
CODE CITATION: There is no City of Dover code citation.	
DESCRIPTION: The Department of Public Utilities, under the direction of the City Manager, has entered into various lease agreements with cellular carriers for the purpose of installing antennas on the City's water tanks. These antennas, along with hardware improvements on the ground, allow cellular carriers to extend their network coverage without building additional antennae structures.	
APPROVED PROJECTION METHOD: Revenue projection is based on fixed lease payments in accordance with the negotiated terms of each lease. The negotiated rents are identified in each lease payment schedule. All of the leases referenced above are active leases. Half of these leases have been renegotiated due to provider mergers and technology changes. Guarantee periods and terms vary.	
COLLECTION METHODOLOGY: The various cellular carriers make the annual rent payment within thirty (30) days of the lease anniversary. These checks are mailed to the Finance Department. If the checks are not received by the anniversary date, staff from the Finance Department contacts the carrier.	
BENCHMARK INDICATOR: Each lease is negotiated independently. The lease includes space on the tower for the antennas and space on the ground for equipment and hardware. The two components of the rent are the base rental price and the annual escalator. The annual escalators typically range from 3-5% over the preceding year. An additional change due to consolidation of the carriers is expected over the next five years.	

REVENUE MANUAL

(Increase Proposed)

REVENUE TITLE: Customer Installation	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 412-0000-369.51-00	**DATE LAST REVIEWED:** 10/18/2007 **DATE OF LAST FEE CHANGE:** 10+ YEARS

CURRENT RATE: Water Service Connection: $50/l.f. (minimum $550);
Wastewater Service Connection: $62/l.f. (minimum $675)

PROPOSED RATE: Water Service Connection: $1320 plus $20.50/l.f. over 11 ft;
Wastewater Service Connection: $1900 plus $22.50/l.f. over 11 ft

CODE CITATION: Water: Chapter 22 Section 22-213: Fees
Sewer: Chapter 22 Section 22-129: Connections

DESCRIPTION: Revenues from customer installations are derived from customers requesting the City of Dover to connect their property to water or sewer lines in front of their respective properties. All residential service lines from the main to the property line may be installed by City forces or the customer may secure a private contractor to complete the installation.

APPROVED PROJECTION METHOD: Total revenues are projected based on historical trends. Most properties which are connecting to the system are located inside of the City limits; however, some of the properties located outside of the municipal boundaries are beginning to connect. Typically, these connections are not part of the planned residential subdivision but are the result of minor subdivision or single lots created a number of years ago. Annexation is required if identified within the comprehensive plan.

COLLECTION METHODOLOGY: The customer receives a written quote from the Public Utilities Department. Payment is typically paid upon request for the permit to connect. Payment is received by the Administrative Services office at 5 East Reed Street. The Public Utilities Department will schedule the customer installation upon notification of receipt of payment by Administrative Services. This service is not billed through the HTE system.

BENCHMARK INDICATOR: The rates proposed are based on current material, labor and equipment costs to perform this service. Connection to the sewer system also requires the payment of an impact fee.

REVENUE MANUAL

REVENUE TITLE: Wastewater Impact Fees	**ASSIGNED STAFF:** Public Services Administration
FUND: 412	**DATE ESTABLISHED:** 06/27/88
ACCT. NUMBER: 412-0000-369.86-00 – Admin. Fee	**DATE LAST REVIEWED:** City – 11/2007; County 1/2007
	DATE OF LAST FEE CHANGE: City – 07/2001; County – 1/2007; Administration – 07/2007
CURRENT RATE: The total fee is $3,401.00 per equivalent dwelling unit (EDU); City Impact Fee - $1,900; County Impact Fee - $1,430; Administration Fee - $71.00. The total fee is collected by the Public Services Licensing Division upon application for Certificate of Occupancy.	
CODE CITATION: Article 5. Wastewater Collection Impact Fees, Sections 22-257 & 22-258	
DESCRIPTION: Every additional user to be connected to the City's wastewater collection and transmission system, whether within the City's boundaries or outside the City's boundaries and receiving service through contract directly with the City, shall pay an impact fee based on the amount of EDUs to be generated by such use. The fees for all single-family residential dwellings are based on one (1) EDU. All other properties are based on a specific assessment for the number of EDUs as defined in the Impact Fee ordinance adopted by the Levy Court of Kent County. For a more detailed description of the rationale for fees and the determination of fees, refer to Dover Code Sec. 22-257 & 22-258.	
APPROVED PROJECTION METHOD: Revenue estimates are typically based on 350 EDUs of growth per fiscal year.	
COLLECTION METHODOLOGY: All impact fees are collected upon application for Certificate of Occupancy. These fees are calculated by Public Services, and written copies of the calculation are forwarded to Licensing staff. All impact fees are received by Planning & Inspections. The County's portion of the fees is collected and transferred to Kent County on a quarterly basis. Typically, fees are paid by the property owner.	
BENCHMARK INDICATOR: The benchmark indicator for this revenue stream is 350 EDUs per fiscal year. The total amount collected in each fiscal year is supposed to be equal to or greater than the funds needed to cover the sanitary sewer portion of all applicable bond issues. All funds collected in excess of the debt service are to be transferred to the Impact Fee Reserve Fund.	



REVENUE MANUAL

REVENUE TITLE: Water Impact Fees	**ASSIGNED STAFF:** Public Utilities/Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** January 2008
ACCT. NUMBER: 412-0000-369-xx.xx	**DATE LAST REVIEWED:** November 2007 **DATE OF LAST FEE CHANGE:** January 2008
PROPOSED RATE: $700 per EDU effective 2/1/2008; $1400 per EDU effective 2/1/2009; $2100 per EDU effective 2/1/2010.	
CODE CITATION: Proposed: Division 7 110-206-208 Water Impact Fees	
DESCRIPTION: An on-time fee imposed by the City upon the owner(s) of any new, remodeled, restored or enlarged residential, commercial, institutional or industrial structure or structures or any combination thereof which results in an increased water demand to the existing water distribution system. Every additional user to be connected to the City's water distribution system, whether within the City's boundaries or outside the City's boundaries and receiving service through contract directly with the City, shall pay an impact fee based on the amount of EDUs to be generated by such use. The fees for all single-family residential dwellings are based on one EDU. All other properties are based on a specific assessment for the number of EDUs as defined in the Impact Fee ordinance adopted by the Levy Court of Kent County. For a more detailed description of the rationale for fees and the determination of fees, refer to Dover Code Sec. 110-206,207& 208.	
APPROVED PROJECTION METHOD: Revenue estimates are based on 350 EDUs of growth per fiscal year	
COLLECTION METHODOLOGY: All water impact fees are collected upon application for Certificate of Occupancy. These fees are calculated by the Public Services Manager and written copies of the calculation are forwarded to the Licensing & Inspections staff. All water impact fees are received by the Licensing & Inspections staff. Typically, these fees are paid by the property owner.	
BENCHMARK INDICATOR: The benchmark indicator for this revenue stream is 350 EDUs per fiscal year. The total amount collected in each fiscal year is supposed to be equal to or greater than the funds needed to cover the water expansion portion of all capital projects. All funds collected in excess of this amount are to be transferred to the Water Impact Fee Reserve Fund.	

REVENUE MANUAL

REVENUE TITLE: Rent Revenue - Electric	**ASSIGNED STAFF:** Finance
FUND: 480	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 480-0000-369.46-00	**DATE LAST REVIEWED:** 08/09/2007
CURRENT RATE: Based on lease agreements	**DATE OF LAST FEE CHANGE:** N/A

CODE CITATION: Lease agreements

DESCRIPTION: The City of Dover Electric Revenue Fund leases available office space in the Weyandt Hall building located at 5 East Reed Street. Lease agreements include a provision for janitorial services.

APPROVED PROJECTION METHOD: As per lease agreements

Current Leases	FY 2006	FY 2007	FY 2008	Expiration Date
DE Coastal Mgmt.	$61,684	$64,151	$38,280	01/31/08
Div. of Water Res.	$40,443	$42,060	$25,098	01/31/08
Dept. of Nat. Res.	$22,727	$23,636	$14,104	01/31/08

COLLECTION METHODOLOGY: Payments are mailed to the Finance Department and are deposited monthly.

BENCHMARK INDICATOR: Negotiated by City Manager with State of Delaware Facilities Management Division.

REVENUE MANUAL

REVENUE TITLE: Miscellaneous Service Revenue	**ASSIGNED STAFF:** Public Utilities/Electric
FUND: 480	**DATE ESTABLISHED:** N/A
ACCT. NUMBER: 480-0000-369.81-00	**DATE LAST REVIEWED:** 10/18/2007
CURRENT RATE: Varies	**DATE OF LAST FEE CHANGE:** 10/18/2007
CODE CITATION: N/A	
DESCRIPTION: When City property is damaged in an accident a bill is presented to the responsible party and payment is credited to this account. Additionally obsolete equipment that is sold, such as scrap copper and transformers, are also credited within this account.	
APPROVED PROJECTION METHOD: Straight-line historical trend	
COLLECTION METHODOLOGY: Services are performed by individual divisions. Each division is responsible for requesting a billing through the Customer Services Department. Customer Services bills on as needed basis. Each month outstanding accounts are sent a statement. Bills can be paid at the Customer Services office.	
BENCHMARK INDICATOR: The fee should cover the cost of the service provided. This should include labor, equipment, materials and overhead.	

REVENUE MANUAL

REVENUE TITLE: Electric New Service Fee	**ASSIGNED STAFF:** Public Utilities/Electric
FUND: 480	**DATE ESTABLISHED:** UNKNOWN
ACCT. NUMBER: 480-0000-369.91-00	**DATE LAST REVIEWED:** 10/18/2007
CURRENT RATE: Varies	**DATE OF LAST FEE CHANGE:** 10/18/2007
CODE CITATION: Electric Service Handbook Sections 1-242, 3-22, 3-23, 3-24, 3-35, and 3-36.	
DESCRIPTION: Fees are charged for the infrastructure installation/upgrade of primary and secondary underground extensions for homes, projects, or developments. Any changes, relocations, or improvements to existing services will be examined and costs will be calculated to recover a portion of the expense as defined by the Handbook. Developers may contract with the Utility Department to install street lights and that revenue is credited to this account. Lastly, a $1,200 per lot residential extension fee for developments and total cost of material and equipment for commercial and industrial extensions are collected in this account.	
APPROVED PROJECTION METHOD: Straight-line historical trend methods are used to project the revenue.	
COLLECTION METHODOLOGY: Fees are due before the underground extension is installed and these fees are paid to Customer Services. The Electric Department is responsible for submitting a miscellaneous billing forms to Customer Services.	
BENCHMARK INDICATOR: The residential per lot fee is benchmarked annually. The other costs recovery methodologies are based on actual expenses.	

REVENUE MANUAL

REVENUE TITLE: Electric Sales to Customers	**ASSIGNED STAFF:** Public Utilities/Electric, Customer Services
FUND: 480	**DATE ESTABLISHED:** 1900
ACCT. NUMBER: 480-0000-369.xx-00	**DATE LAST REVIEWED:** 10/18/2007 **DATE OF LAST FEE CHANGE:** 07/01/2007
CURRENT RATE: Varies by type of service For more detailed information, see the City of Dover tariff rates.	
CODE CITATION: Section 5-31 Electrical Code adopted by reference to Electric Handbook	
DESCRIPTION: The City of Dover charges customers for energy, demand, and efficiency of use. Customers are billed monthly based on meter readings. The City currently has 29 different tariffs for approximately 20,000 customers.	
APPROVED PROJECTION METHOD: Projections for revenue are based on historical growth records of kWh since Fiscal Year 1986. A growth rate is determined by averaging changes in growth since Fiscal Year 1986. The rate is then adjusted up or down based on trends in the last three years' performance. The kWh calculations are performed to determine kWh estimates per month for the next fiscal year. Revenue per kWh bill is projected based on previous years' rates adjusted for any known changes in the billing rates. The following calculation can then be performed: kWh from previous year times kWh growth rate times revenue rate equals revenue per month. A projection of revenue by rate class is performed based on a calculated percentage of contribution to total revenue. The five rate classes are residential, commercial, municipal, transmission, and primary.	
COLLECTION METHODOLOGY: Customer Services staff reads all electric meters on a monthly basis, and a monthly bill based on consumption is produced by the HTE system. The bill is due 28 days after the billing. If the bill remains unpaid 35 days after billing, services are disconnected until payment is made.	
BENCHMARK INDICATOR: Every five years, a rate study should be commissioned to determine revenue requirements, cost of service, and rate design. The study should also consider Dover's desire to remain competitive in the electric service industry on a local, regional, and national level.	



REVENUE MANUAL

REVENUE TITLE: Pole Attachment	**ASSIGNED STAFF:** Public Utilities/Electric
FUND: 480	**DATE ESTABLISHED:** 2007
ACCT. NUMBER: 480-0000-369.xx-00	**DATE LAST REVIEWED:** 10/18/2007 **DATE LAST CHANGED:** 10/18/2007

CURRENT RATE: $8.17 per attachment

The proposed Pole Attachment Ordinance will charge attaching entities a rental of $8.17 per attachment. This rate was developed by Virchow Krause & Company in 1995 and used the FCC guidelines as a basis for the rental fee. Because the City does not use FERC Accounting they used the expenses from several different accounts.

CODE CITATION: Proposed ordinance – Chapter 110 – Utilities, Article II – Electric Service, Section 110-32 – Pole Attachment Fee

DESCRIPTION: Pole attachment rates are essentially a rental fee charged to attachers of Dover' electric system or third parties that lease duct space. These attachers are typically telecommunication and cable companies and may include other non-traditional attachers such as the State or Bayhealth Medical Center. The purpose of the pole attachment fee is collect rental from third parties that use the Electric Departments facilities to provide service. The fee is an attempt to recover a small portion of the expenses related to the maintenance of these assets.

APPROVED PROJECTION METHOD: Number of poles multiplied by the pole attachment rate.

COLLECTION METHODOLOGY: Annual

BENCHMARK INDICATOR: The ordinance contains an annual escalation fee; therefore, every ten years a rate study should be commissioned to determine revenue requirements and cost of service.



REVENUE MANUAL

REVENUE TITLE: Dark Fiber	**ASSIGNED STAFF:** Public Utilities/Electric
FUND: 480	**DATE ESTABLISHED:** 2007
ACCT. NUMBER: 480-0000-369.xx-00	**DATE LAST REVIEWED:** 10/18/2007 **DATE OF LAST FEE CHANGE:** 10/18/2007

CURRENT RATE: Varies by type of service,

New extension – Customer fees pay for the entire cost of the extension which includes materials, labor, equipment and includes a 8.5% rate of return, a 5% maintenance fee and an annual Cost of Living adjustment.

Existing fiber lease – The costs of the existing fiber were calculated and customers will pay $0.0009541/fiber strand/foot/month which includes a 8.5% rate of return and a 5% maintenance fee.

As an overview it captures the cost of the new installation, the customer will, a standard fee for existing fiber and anticipates an 8.5% rate of return. For more detailed information, see the City of Dover tariff rates as defined in the Dark Fiber Leasing Standard Operating Procedures.

CODE CITATION: Forthcoming.

DESCRIPTION: Dark fiber refers to leasing unused fiber-optic strands to customers. The dark strands can be leased to individuals or companies who want to establish optical connections among their own locations. The customer installs and maintains the electronic-optical equipment which provides the actual communication network.

APPROVED PROJECTION METHOD: Currently, projections are only related to Kent General Hospital.

COLLECTION METHODOLOGY: Customer to be billed monthly for a total of 4 strands of Dark Fiber, approximately 2.6 miles.

BENCHMARK INDICATOR: Each customer will pay for the total cost of the installation which will determine the revenue requirements for each section of leased fiber. Every five years the rate of return should be reviewed and adjusted if appropriate for future leases.

REVENUE MANUAL

REVENUE TITLE: Highway Safety Grant	**ASSIGNED STAFF:** Police
FUND: 710	**DATE ESTABLISHED:** 1990
ACCT. NUMBER: 710-0000-331.40-00	**DATE LAST REVIEWED:** 07/2007
CURRENT RATE: Annually reviewed by the state, based on legislative action and available funds	**DATE OF LAST FEE CHANGE:** N/A Annually reviewed by the State
CODE CITATION: Based on yearly executive order by the Governor and legislative appropriations	
DESCRIPTION: Annual Highway Safety Grants funding. Funding source is the Delaware State Department of Public Safety. Funds are approved/appropriated annually based on available state funding. The Police Department applies for a portion of the available funding, and distribution is based on the justification of needed public safety programs. If monies are not approved/received, the specified supplemental program is not conducted.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend The Police Department is not able to accurately plan projects on the funding entity's projected increase/decrease of available grant funds during the State's future fiscal year. The State Legislature may or may not continue programs in place, and changes occur constantly. The Police Department applies to participate in programs that are actually funded when the State Legislature finalizes its budget.	
COLLECTION METHODOLOGY: The Police Department submits an application for funding on an annual basis as requested by the Department of Public Safety. Once the application is approved, the funds are reimbursed based on the monthly expense reports submitted to the Department of Public Safety by the Police Department. Actual overtime rates are charged with no administrative overhead costs applied since the overhead costs are specifically not allowed by the State.	
BENCHMARK INDICATOR: Funding equals expenditures with accounting expenditure reports due to the funding entity.	

REVENUE MANUAL

REVENUE TITLE: Grant Revenue - EIDE	**ASSIGNED STAFF:** Police
FUND: 710	**DATE ESTABLISHED:** 1970
ACCT. NUMBER: 710-0000-331.60-00	**DATE LAST REVIEWED:** July 2007
CURRENT RATE: Annually reviewed by the state, based on legislative action and available funds	**DATE OF LAST FEE CHANGE:** N/A Annually reviewed and appropriated by the State
CODE CITATION: Based on yearly executive order by the Governor and legislative appropriations	
DESCRIPTION: Annual Emergency Illegal Drug Enforcement (EIDE) grant revenues Funding source is the Delaware State Department of Public Safety. The Police Department is eligible for a pro-rata share of the available funding based on the number of active police officers as of July 1 of each year. This program is for supplemental drug enforcement programs and strict guidelines regarding the use of the funds are outlined by the State Aid to Local Law Enforcement (SALLE) Committee and the State Office of Management and Budget. Funds are approved and appropriated annually based on available state funding through legislative action.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend The Police Department is not able to accurately plan projects on the funding entity's projected increase/decrease of available grant funds during the State's future fiscal year. The State Legislature may or may not continue programs in place, and changes occur constantly. The Police Department applies to participate in programs that are actually funded when the State Legislature finalizes its budget.	
COLLECTION METHODOLOGY: When State funding becomes available, the Police Department submits an application for a supplemental law enforcement program, pending approval by the SALLE Committee. Once the committee approves the application, the funds are distributed on a quarterly basis. Actual overtime rates are charged with no administrative overhead costs applied since the overhead costs are specifically not allowed by the State.	
BENCHMARK INDICATOR:	

REVENUE MANUAL

REVENUE TITLE: Grant Revenue - SALLE	**ASSIGNED STAFF:** Police
FUND: 710	**DATE ESTABLISHED:** 1970
ACCT. NUMBER: 710-0000-331.70-00	**DATE LAST REVIEWED:** 07/2007
CURRENT RATE: Annually reviewed by the state, based on legislative action and available funds	**DATE OF LAST FEE CHANGE:** N/A Annual reviewed and appropriated by the State.
CODE CITATION: Based on yearly executive order by the Governor and legislative appropriations	
DESCRIPTION: Annual State Aid to Local Law Enforcement (SALLE) grant revenues Funding source is the Delaware State Department of Public Safety. The Police Department is eligible for a pro-rata share of the available funding based on the number of active police officers as of July 1 of each year. This program is for supplemental law enforcement programs and strict guidelines regarding the use of the funds are outlined by the SALLE Committee and the State Office of Management and Budget. Funds are approved and appropriated annually based on available state funding through legislative action.	
APPROVED PROJECTION METHOD: Historical; based on past five-year trend The Police Department is not able to accurately plan projects on the funding entity's projected increase/decrease of available grant funds during the State's future fiscal year. The State Legislature may or may not continue programs in place, and changes occur constantly. The Police Department applies to participate in programs that are actually funded when the State Legislature finalizes its budget.	
COLLECTION METHODOLOGY: When State funding becomes available, the Police Department submits an application for a supplemental law enforcement program, pending approval by the SALLE Committee. Once the committee approves the application, the funds are distributed on a quarterly basis. Actual overtime rates are charged with no administrative overhead costs applied since the overhead costs are specifically not allowed by the State.	
BENCHMARK INDICATOR:	

REVENUE MANUAL

REVENUE TITLE: Grant Revenue – SLEAF	**ASSIGNED STAFF:** Police
FUND: 710	**DATE ESTABLISHED:** 1992
ACCT. NUMBER: 710-0000-331.80-00	**DATE LAST REVIEWED:** October 2007
CURRENT RATE: Quarterly reviewed by the State Law Enforcement Assistance Fund (SLEAF) Committee based on available funds	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION: Title 11 Delaware Code, Chapter 41, Subchapter II Title 16 Delaware Code, Chapter 47, Subchapter VI	
DESCRIPTION: This account receives grant funds from the SLEAF Committee for approved supplemental law enforcement program expenditures. The funding for this grant program comes from the funds seized for state adjudicated criminal and illegal drug related cases processed by all police agencies in the State. The specific amounts seized and processed by the Dover Police Department are processed through account 110-9900-582.91-15. The purpose of allocating funds by these statutes is to insure that police agencies do not make asset seizures to support their individual departments, undermining the credibility of the reason for the seizure. This method does allow for new, supplemental projects for law enforcement agencies throughout the State.	
APPROVED PROJECTION METHOD: Projections are unreliable due to uncertainty of assets seized. Generally the past five-year historical trend is used.	
COLLECTION METHODOLOGY: On a quarterly basis as funding becomes available, the Police Department submits applications for funding supplemental law enforcement programs to the SLEAF Committee. Once the Committee approves the application, the funds are distributed in a lump sum payment. In accordance with the grant guidelines, final expenditure reports are submitted to SLEAF at the close of each grant.	
BENCHMARK INDICATOR:	

REVENUE MANUAL

REVENUE TITLE: State Library Standards Allocation	**ASSIGNED STAFF:** Library
FUND: 711	**DATE ESTABLISHED:** 1992
ACCT. NUMBER: 711-0000-331.09-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: $247,141 FY 2008	**DATE OF LAST FEE CHANGE:** 2004
CODE CITATION: Not applicable	

DESCRIPTION: The formula for State Library Standards Allocation is approved by the Delaware Council on Libraries. The funding is used to purchase books, magazines, and audiovisual materials. It is also used to support programming and training. The Delaware Council on Libraries includes a group of librarians and library supporters throughout Delaware. Members are elected by the governor and they are appointed within counties. The formula is based on the following three factors:

1. $10.00 per square mile of the area served
2. $.30 per capita per person served
3. $.20 for every local dollar expended for the most recent completed fiscal year

APPROVED PROJECTION METHOD: There is a two-year trend. The library director shall contact the Delaware Division of Libraries to determine any proposed changes in funding, formula, or demographic changes that could impact the funding. The Delaware Division of Libraries is currently working to implement a statewide master plan. Recommendations in the plan may have an impact upon future funding.

COLLECTION METHODOLOGY: Twice per year, in October and January, a check is sent to the Dover Public Library, and the check is processed through the City Finance Department.

BENCHMARK INDICATOR: Staff shall monitor funding when necessary and engage in activity to increase funding.

REVENUE MANUAL

REVENUE TITLE: Federal Grant for Kent County Reference Grant	**ASSIGNED STAFF:** Library
FUND: 711	**DATE ESTABLISHED:** 1997
ACCT. NUMBER: 711-0000-331.11-00	**DATE LAST REVIEWED:** 10/3/2007
CURRENT RATE: $50,000 – Grant ended effective 2003	**DATE OF LAST FEE CHANGE:** 2002
CODE CITATION: Not applicable	
DESCRIPTION: We are given $50,000 to operate the Kent County Reference Center. The rate was set by the Delaware Division of Libraries in 1997, and it is based on the cost of employing library staff members with Master of Library Science degrees accredited by the American Library Association for 68 hours per week. We cannot ask for more money, and we are not given more money if the cost of the reference center increases. Anne Norman at the Delaware Division of Libraries is the contact person, and she can be reached at 739-4748. We apply for the grant each December. The funding is used to buy reference books and non-fiction books. It is also used to pay $350 each year for telephone bills required for extra telephone lines. The funding provides professional library staff with $4,000 to attend local, state, and national library conferences.	
APPROVED PROJECTION METHOD: Based on prior amounts given The library director shall contact the Delaware Division of Libraries during the budget process to see if there are any proposed changes in funding. The funds have been approved for the next fiscal year. However future funding will depend on the results of the statewide master plan.	
COLLECTION METHODOLOGY: A check is sent from the Delaware Division of Libraries to the Dover Public Library as reimbursement twice per year. The library is reimbursed after the money has been spent.	
BENCHMARK INDICATOR: The cost of operating the Kent County Reference Center grant should cover the cost or a percentage of the cost. The only additional cost to the Dover Public Library is for salaries. The Kent County Reference Center operates during all library hours for a total of 68 per week.	

REVENUE MANUAL

REVENUE TITLE: Arts Council Grant	**ASSIGNED STAFF:** Library
FUND: 711	**DATE ESTABLISHED:** 1999
ACCT. NUMBER: 711-0000-331.14-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: $3,310 - FY08	**DATE OF LAST FEE CHANGE:** 2004
CODE CITATION: Not applicable.	
DESCRIPTION: We are awarded a grant from the Delaware Division of the Arts for the "In Harmony" music series. The funds are used to pay the performers and other programming costs. We work jointly with Wesley College on the grant. The programs are held at the Dover Public Library and at the Schwartz Center for the Arts on Saturday nights from October through April.	
APPROVED PROJECTION METHOD: We do not project for this because we are not guaranteed to get the grant. The budget is zero.	
COLLECTION METHODOLOGY: The Delaware Division of the Arts sends checks three times during the course of the programs, and a final check is received upon receipt of the evaluation from the Dover Public Library.	
BENCHMARK INDICATOR: Not applicable	

REVENUE MANUAL

REVENUE TITLE: Grant Miscellaneous Revenue	**ASSIGNED STAFF:** Library
FUND: 711	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 711-0000-331.23-00	**DATE LAST REVIEWED:** 08/2007
CURRENT RATE: N/A	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION: N/A	

DESCRIPTION: Past sources include:

1. MBNA in 2000 for $9,000; 2001 for $6,000, and 2002 for $6,600. The funds were used to hire a theater coach, to transport children throughout DE, for costumes, props, and sets, and other programming needs. In 2000, children and teenagers performed a ballet. In 2002, children and teenagers performed "You're a Good Man, Charlie Brown" in libraries throughout Delaware, and in 2002, children performed "A Midsummer Night's Dream" in libraries throughout Delaware.
2. The Bill and Melinda Gates Foundation provided $22,105 in 2002 as part of the State Partnership Program. The funds will be used to purchase six computers, a printer, a content server, and related equipment to the library. The Bill and Melinda Gates Foundation based the amount of money given on the poverty level of Dover.
3. The Delaware Division of the Arts, in conjunction with the State Friends of Delaware Libraries, provided a grant of $250 in April 2002 to celebrate National Library Week. The funds were used to pay for a Delaware author who spoke to library users about her writing.
4. The Delaware Division of Libraries provided a grant of $1,000 in August 2001 in celebration of their centennial anniversary. The funds were used to pay for a musical group named 'fraidnot' and for programming supplies.
5. The Greater Dover Fund: Delaware Community Foundation provided a grant of $946.29 to the library for a young adult book discussion series. The funds were used to purchase books and prize pens.
6. The American Library Association awarded the library with a $1,500 grant to implement a literature discussion program in December 2004. The funds were used to pay for the scholar's honorarium and travel.
7. In October 2006, the library received a Professional Development Grant from the Department of State, Division of Libraries in the amount of $5,000. The funds were used to supplement staff attendance at national conferences and continuing education opportunities.

APPROVED PROJECTION METHOD: Staff will list grant awards and grants applied for and compare to prior years.

COLLECTION METHODOLOGY: Varies with grants

BENCHMARK INDICATOR: Grants revenue will be benchmarked to specific grant related expenses applied for.

REVENUE MANUAL

REVENUE TITLE: Penalties - Late Payment Fees	**ASSIGNED STAFF:** Customer Services
FUND: Various	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: xxx-0000-319.04-00	**DATE LAST REVIEWED:** 10/5/2007
CURRENT RATE: 1.5 percent monthly	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION:	
DESCRIPTION: On the 29th day of a billing cycle, penalties are applied to any outstanding balance.	
APPROVED PROJECTION METHOD: Straight line historical trend	
COLLECTION METHODOLOGY: Through the utility billing system	
BENCHMARK INDICATOR: Industry standards for utilities • Milford: 1.5% monthly on delinquent balance • Smyrna: $15.00 late fee • Newark: 1.5% monthly on delinquent balance • Delmarva Power: 1.5% monthly on delinquent balance • Middletown: $5.00 late fee	

REVENUE MANUAL

REVENUE TITLE: Fund Interest Income	**ASSIGNED STAFF:** Finance
FUND: xxx	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: xxx-0000-361.11-00	**DATE LAST REVIEWED:** 08/09/2007
CURRENT RATE: Market rates	**DATE OF LAST FEE CHANGE:** 02/11/2002
CODE CITATION: Investment Policy	
DESCRIPTION: The City receives interest on bank balances and investment accounts	
APPROVED PROJECTION METHOD: Two-year historical trend of investment balances multiplied by prevailing market rates	
COLLECTION METHODOLOGY: Credited to City accounts by financial institutions when earned	
BENCHMARK INDICATOR: 90-day U.S. Treasury bill	

REVENUE MANUAL

REVENUE TITLE: Reconnect Fees	**ASSIGNED STAFF:** Customer Services
FUND: Various	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: xxx-0000-369.82.00	**DATE LAST REVIEWED:** 10/05/2007
CURRENT RATE: $50 8am-9pm Monday-Friday; $100 Monday-Friday 9 pm-8 am, weekends, and holidays	**DATE OF LAST FEE CHANGE:** 2/11/2002
CODE CITATION: Section 22-16, Service Handbook	
DESCRIPTION: A reconnect fee is charged to individuals whose service is terminated because of non-payment.	
APPROVED PROJECTION METHOD: Straight line historical trend	
COLLECTION METHODOLOGY: Customer Services collects this through point of sale as an unbilled receivable and are sometimes billed to the customers' utility account.	
BENCHMARK INDICATOR: Periodic comparative analysis with other local utilities (Delmarva Power, Delaware Electric Cooperative, Milford, and Newark). Fees should cover the cost up to and including collection. Costs should include the amount of the termination letter, staff, vehicle, etc. • Delmarva Power: $30.00 during normal hours, $60.00, after hours • Delaware Electric: $40.00 during normal business hours, $96.00 after hours, $172 after midnight and weekends • Milford: $35.00 during normal business hours, $60.00 after hours • Newark: $50.00, during normal business hours, after hours $80.00 • Middletown: $35.00 during normal business hours, $60.00 after hours	

REVENUE MANUAL

REVENUE TITLE: Return Check Fees	**ASSIGNED STAFF:** Customer Services
FUND: Various	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: xxx-0000-369.83-00	**DATE LAST REVIEWED:** 10/05/2007
CURRENT RATE: $25.00	**DATE OF LAST FEE CHANGE:** 05/13/2003
CODE CITATION: Not applicable	
DESCRIPTION: A fee is charged for all checks returned to the City as uncollectible from the bank.	
APPROVED PROJECTION METHOD: Straight line historical trend	
COLLECTION METHODOLOGY: Customers are sent notices, service is disconnected, and legal action is taken to recover the amount of the check. At the time the check amount is recovered the fee is also collected.	
BENCHMARK INDICATOR: Periodic comparative analysis with local banks, utilities, and businesses. The following municipalities and business were contacted for current returned check fee information. • City of Milford: $35.00 • Town of Smyrna: $30.00 • City of Newark: $15.00 • Middletown: $25.00 • Delmarva Power: $15.00 • Chesapeake Utilities: $20.00	

Future Potential Revenue Sources

FUTURE POTENTIAL REVENUE SOURCES

Aggressive Gift Campaign B Library, Parks and Recreation

Aggressive Payment-in-Lieu-of-Taxes Program (Colleges, Universities, State, Medical Facilities) - Tax Policy

Alderman's Court

Commercial Advertising Billing Inserts, Ball Field Advertising

Fire Charge Tax

Fire Impact Fee

Leasing Vendor Space in Parks Other Public Property

Local Motor Fuel Tax

Management Services Agreement - Camden-Wyoming Sewer & Water Authority

One Time Fee/Tax for Each Cellular Phone in the Dover Calling Area

Privilege-to-Bid Fee

Right of Way Fees

Ticket Charge

Trash Utility - Pay-As-You-Throw Plan

Website Banner Sales - Information Technology Dept.

REVENUE MANUAL

REVENUE TITLE: Recreation - After Hours Revenue John W. Pitts Recreation Center	**ASSIGNED STAFF:** Parks & Recreation
FUND: 110	**DATE ESTABLISHED:** January 2008
ACCT. NUMBER: 110-0000-369.17-00	**DATE LAST REVIEWED:** N/A
CURRENT RATE: To Be Established	**DATE OF LAST FEE CHANGE:** N/A
CODE CITATION: Not Applicable	
DESCRIPTION: Rental fee for use of John W. Pitts Recreation Center (JWP) during hours that the JWP is not open for public use. Rates are being developed and will be established by the January 2008 JWP opening.	
APPROVED PROJECTION METHOD: Cost will include rental fee for the area being used and cost of personnel to supervise building during event.	
COLLECTION METHODOLOGY: Payment will be made through the JWP office.	
BENCHMARK INDICATOR: The rental fee is designed to recover rental cost of building along with staff costs to open – close and supervise building.	

REVENUE MANUAL

REVENUE TITLE: Concession Permits	**ASSIGNED STAFF:** Parks & Recreation
FUND:	**DATE ESTABLISHED:** 1/1/2008
ACCT. NUMBER:	**DATE LAST REVIEWED:** N/A
CURRENT RATE: $100 / $400 / $500 (see description)	**DATE LAST CHANGED:** N/A

CODE CITATION: N/A

DESCRIPTION: Temporary Concession permits for resale of food, beverages & memorabilia in City Parks.

Fee structure:

One Day Permit Per Location: $100.00

Seasonal Permit Per Location: $400.00 (non-profit groups)

Seasonal Permit Per Location: $500.00 (profit groups)

APPROVED PROJECTION METHOD:

Fees for one day permit per location, seasonal permit per location for non-profits and for profits.

COLLECTION METHODOLOGY:

Payment is made through the Parks & Recreation Office

BENCHMARK INDICATOR:

Concession permit is designed to control vendor selling food, beverages and memorabilia in City Parks

REVENUE MANUAL

REVENUE TITLE: Water / Wastewater Plan Reviews	**ASSIGNED STAFF:** Public Utilities / Water-Wastewater
FUND: 412	**DATE ESTABLISHED:** Pending
ACCT. NUMBER: 412-0000-XXX.XX-XX	**DATE LAST REVIEWED:** NEW **DATE LAST CHANGED:** NEW

CURRENT RATE: None

PROPOSED RATE: Water / Wastewater Infrastructure (public and private lines)

Single Water / Wastewater Service Connection (residential only)	$100
Pump Station (each)	$300
Water / Wastewater Line Length: 0 – 1,000 feet	$250
Water / Wastewater Line Length: 1,000 – 5,000 feet	$750
Water / Wastewater Line Length: >5,000 feet	$0.05 x length
Stormwater Infrastructure (public only)	
Storm Sewer Line Length: 0 – 1,000 feet	$150
Storm Sewer Line Length: 1,000 – 5,000 feet	$450
Storm Sewer Line Length: >5,000 feet	$0.03 x length

CODE CITATION: N/A

DESCRIPTION: Plan reviews by Water / Wastewater staff are required for all projects proposing extensions or modifications to any part of the water and/or wastewater system as well as City of Dover maintained storm drainage systems. As all reviews are specifically related to development and/or redevelopment projects, plan review fees are to be paid by the applicant in order to reimburse the City for staff time and/or consulting fee expenses accrued in direct relation to the proposed project.

APPROVED PROJECTION METHOD: First year revenue projections are to be based upon typical annual reviews performed. Future revenue projections are to be based upon historical trends.

COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of plan applications. Plan submittal will coincide with Administrative and DAC plan applications to the Planning & Inspections Department. All payments are to be received through the Planning & Inspections Department with applications forwarded to the Public Utilities Department.

BENCHMARK INDICATOR: The rates proposed are based on current labor and consulting costs to perform this service. Comparative analysis with other utilities and municipalities has also been performed.

REVENUE MANUAL

REVENUE TITLE: Fire Marshal Final Inspection Fee	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Not yet established
ACCT. NUMBER: 110-0000-321.21-00	**DATE LAST REVIEWED:** 11/14/2007
	DATE LAST CHANGED: N/A
CURRENT RATE: This is a new proposed fee; $50.00	
CODE CITATION: To be determined.	

DESCRIPTION:
Required a $50 fee for any CO inspection, building final, or fire protection final conducted by the Fire Marshals Office. Fees to be added in to the over all cost of a building and fire protection permit. CO and final inspections are an important last part of the construction process and the time needs to be dedicated to conducting a thorough and proper final inspection. This would also help break up contractors who are not ready for inspections.

This would require an ordinance allowing for the City of Dover Fire Marshals Office to collect the fee; all other language is stated in the Delaware State Fire Prevention Regulations.

APPROVED PROJECTION METHOD:

COLLECTION METHODOLOGY:

The fee would be paid at the Planning and Inspections counter by the contractor.

BENCHMARK INDICATOR:

Revenue is estimated at $10,000.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Fire Protection Fee	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Not yet established
ACCT. NUMBER: 110-0000-321.21-00	**DATE LAST REVIEWED:** 11/14/07
	DATE LAST CHANGED: N/A

CURRENT RATE: This is a new proposed fee; $50.00

CODE CITATION: To be determined.

DESCRIPTION: This would be a $25 annual fee for each operational fire protection system at a given address. The State of Delaware Fire Marshals Office and City of Wilmington have similar programs. Fire protection is required to have an annual inspection per Delaware State fire Prevention Regulations to ensure that the system is working as intended and that there have been no modifications to the approved fire system. The program would work as follows.

A fire protection contactor would go to an address in the city and conduct the annual inspection. As part of that inspection, a certificate of inspection is required to be filled out and sent to the City of Dover Fire Marshals Office. The contactor would send a check for $25 for each certificate of inspection conducted in the city.

Once received by the City of Dover, data from the certificate would be down loaded so as to be able to query the information for such items as address, last inspection, violations, and fees paid. Present year inspections would be checked against previous years to ensure that inspections are being conducted. This will also allow for a data base of were and what types of fire protection are within the City of Dover.

This would require an ordinance allowing for the City of Dover Fire Marshals Office to collect the fee; all other language is stated in the Delaware State Fire Prevention Regulations.

APPROVED PROJECTION METHOD:

COLLECTION METHODOLOGY:

The contractor would send a check for $25 to the City along with the certificate of Inspection.

BENCHMARK INDICATOR:

The recommended fee is consistent with the State of Delaware Fire Marshal's Office and the City of Wilmington. Revenue is estimated at $50,000.

This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.

REVENUE MANUAL

REVENUE TITLE: Fireworks Permit	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Not Yet Established
ACCT. NUMBER: 110-0000-321.21-00	**DATE LAST REVIEWED:** 11/14/07
	DATE LAST CHANGED: N/A
CURRENT RATE: This is a new proposed fee; $200.00	
CODE CITATION: To be determined (Chapter 46)	
DESCRIPTION: Each fire works show in the State must have a permit for the State or Jurisdictional Fire Marshal where the show is to tack place. Permit sites have to be inspected prior to the show. This is often times done on weekends and holidays. The fee for a Fire Works Permit should be $200 per permitted show.	
APPROVED PROJECTION METHOD:	
COLLECTION METHODOLOGY:	
BENCHMARK INDICATOR: Revenue is estimated at $1,000 annually. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

REVENUE MANUAL

REVENUE TITLE: Zoning Verification Letter	**ASSIGNED STAFF:** Public Services/Planning & Inspections
FUND: 110	**DATE ESTABLISHED:** Unknown
ACCT. NUMBER: 110-0000-321.23-00 NOTE: See spreadsheet attached for proposed fee	**DATE LAST REVIEWED:** 11/14/07 **DATE LAST CHANGED:** N/A
CURRENT RATE: This is a new proposed fee; $15.	
CODE CITATION: Appendix B, Zoning Ordinance (to be determined)	
DESCRIPTION: The Planning Office receives a large volume of zoning verification letter requests, which take a lot of staff time to prepare. Many potential property buyers request zoning verification letters during their due diligence periods, and DelDOT requires a zoning verification letter before an entrance permit is granted to a state-maintained road. Because of the amount of staff time that is required to respond to these letters, it is appropriate to charge a nominal fee of $15 for such a letter	
APPROVED PROJECTION METHOD:	
COLLECTION METHODOLOGY: Payment is due and collected at the time of submittal of Zoning Verification Letter to the Planning & Inspections Department.	
BENCHMARK INDICATOR: This is a new proposed fee and has not yet been adopted. Kent County charges $30 for zoning verification, and New Castle County charges $100 per parcel. This is a component of the Public Safety Equation which is used as a guide to set revenue fees to cover the cost of public safety.	

Indexes

INDEX

NUMERICAL

REVENUE TITLE	ACCT. NUMBER	ASSIGNED STAFF	PAGE NO.
Property Taxes	110-0000-311-01-00	Tax Assessor	4
Payment in Lieu of Taxes	110-0000-311-02-00	Tax Assessor	5
Farmland Roll Back	110-0000-311-03-00	Tax Assessor	6
Realty Transfer Taxes	110-0000-311-06-00	Tax Assessor	7
Penalties - Taxes	110-0000-319-01-00	Tax Assessor	8
Business Licenses	110-0000-321-01-00	Planning & Inspections	9
Mobile Home Licenses	110-0000-321-02-00	Planning & Inspections	13
Building, Sign, and Fence Permits	110-0000-321-11-00	Planning & Inspections	14
Certificate of Occupancy	110-0000-321-12-00	Planning & Inspections	15
Lodging House Permit	110-0000-321-13-00	Planning & Inspections	16
Public Occupancy Permit	110-0000-321-15-00	Planning & Inspections	17
Heating & Air Conditioning Permits	110-0000-321-17-00	Planning & Inspections	18
Plumbing Permits	110-0000-321-17-00	Planning & Inspections	19
Sprinkler Permits	110-0000-321-21-00	Planning & Inspections	20
Rental Dwelling Permits	110-0000-321-22-00	Planning & Inspections	21
Architectural Review Certificate	110-0000-321-23-00	Planning & Inspections	22
Board of Adjustment Application	110-0000-321-23-00	Planning & Inspections	23
Conditional Use Application	110-0000-321-23-00	Planning & Inspections	24
Miscellaneous Fees	110-0000-321-23-00	Planning & Inspections	25
Planned Neighborhood Design Application	110-0000-321-23-00	Planning & Inspections	26
Rezoning and Text Amendments	110-0000-321-23-00	Planning & Inspections	27
Site Plan Application	110-0000-321-23-00	Planning & Inspections	28
Subdivision Plan Appl./Minor Lot Line Adj. Plans	110-0000-321-23-00	Planning & Inspections	29
Traditional Neighborhood Design Zone Appl.	110-0000-321-23-00	Planning & Inspections	30
Police Grants Revenue	110-0000-331-04-00	Police	31
Chancery Court Fees	110-0000-341-01-00	Finance	32
Library Copying Fees	110-0000-347-01-00	Library	33
Library Fines Received	110-0000-347-02-00	Library	34
Library Gifts Received	110-0000-347-03-00	Library	35
Misc. Library Revenue - Rental Room	110-0000-347-05-00	Library	36
Kent County Book Reimbursement	110-0000-347-06-00	Library	37
Computer Copying Fees	110-0000-347-08-00	Library	38
Court of Common Pleas Fines	110-0000-351-11-00	Police	39
J.P. Court Fines	110-0000-351-12-00	Police	40
Police Department Fines	110-0000-351-13-00	Police	41
Police Reports	110-0000-351-21-00	Police	44
Taxi Licenses	110-0000-351-22-00	Police	46
Boat Licenses	110-0000-351-23-00	Customer Services	47
Bicycle Licenses	110-0000-351-24-00	Police	48
Asset Seizure Transfer	110-0000-351-26-00	Police	49
Red Light Photo Enforcement	110-0000-351-26-00	Police	50
Police O/T Service	110-0000-351-27-00	Police	51
911 Fee Revenue	110-0000-351-28-00	Police	52
Transfer from Electric Fund to General Fund	110-0000-362-01-00	Customer Services	53
Transfer from Water/WW Fund to General Fund	110-0000-362-03-00	Customer Services	54
Demolition Permits	110-0000-369-11-00	Planning & Inspections	55
Franchise Fee	110-0000-369-12-00	Finance	56
Grass Cutting	110-0000-369-13-00	Planning & Inspections	57
Police Extra Duty	110-0000-369-16-00	Police	58
Recreation Revenue	110-0000-369-17-00	Parks & Recreation	59

INDEX

NUMERICAL

REVENUE TITLE	ACCT. NUMBER	ASSIGNED STAFF	PAGE NO.
Penalties - Water/Sewer	412-0000-319-02-00	Customer Services	67
Water/Wastewater General Service Billing	412-0000-369-23-00	Public Utilities	68
Water Fees	412-0000-369-41-00	Public Utilities	69
Sewer Fees	412-0000-369-42-00	Public Utilities	70
Wastewater Adjustment Fees	412-0000-369-43-00	Public Utilities	71
Water Tower Rent Revenue	412-0000-369-46-00	Public Utilities	72
Customer Installation	412-0000-369-51-00	Public Utilities	73
Wastewater Impact Fees - Admin. Fee	412-0000-369-86-00	Public Utilities	74
Rent Revenue - Electric	480-0000-369-46-00	Finance	76
Miscellaneous Service Revenue	480-0000-369-81-00	Public Utilities	77
Electric New Service Fee	480-0000-369-91-00	Planning & Inspections	78
Highway Safety Grant	710-0000-331-44-00	Police	82
Grant Revenue - EIDE	710-0000-331-60-00	Police	83
Grant Revenue - SALLE	710-0000-331-72-00	Police	84
Grant Revenue - SLEAF Law Enforcement	710-0000-331-84-00	Police	85
State Library Standards Allocation	711-0000-331-09-00	Library	86
Federal Grant for Kent County Reference Grant	711-0000-331-11-00	Library	87
Arts Council Grant	711-0000-331-14-00	Library	88
Grants Miscellaneous Revenue	711-0000-331-23-00	Library	89
Electric Sales to Customers	480-0000-369-xx-00	Pub. Utilites/Cust. Services	
Penalties - Late Payment Fees	xxx-0000-319-04-00	Customer Services	90
Fund Interest Income	xxx-0000-361-11-00	Finance	91
Reconnect Fees	xxx-0000-369-82-00	Customer Services	92
Return Check Fees	xxx-0000-369-83-00	Customer Services	93

INDEX

ALPHABETICAL

REVENUE TITLE	ACCT. NUMBER	ASSIGNED STAFF	PAGE NO.
911 Fee Revenue	110-0000-351-28-00	Police	52
Architectural Review Certificate	110-0000-321-23-00	Planning & Inspections	22
Arts Council Grant	711-0000-331-14-00	Library	88
Asset Seizure Transfer	110-0000-351-26-00	Police	49
Bicycle Licenses	110-0000-351-24-00	Police	48
Board of Adjustment Application	110-0000-321-23-00	Planning & Inspections	23
Boat Licenses	110-0000-351-23-00	Customer Services	47
Building, Sign, and Fence Permits	110-0000-321-11-00	Planning & Inspections	14
Business Licenses	110-0000-321-01-00	Planning & Inspections	9
Certificate of Occupancy	110-0000-321-12-00	Planning & Inspections	15
Chancery Court Fees	110-0000-341-01-00	Finance	32
Computer Copying Fees	110-0000-347-08-00	Library	38
Conditional Use Application	110-0000-321-23-00	Planning & Inspections	24
Court of Common Pleas Fines	110-0000-351-11-00	Police	39
Customer Installation	412-0000-369-51-00	Public Utilities	73
Demolition Permits	110-0000-369-11-00	Planning & Inspections	55
DSWA Trash Fee Rebate	110-0000-369-39-00	Public Services	64
Electric New Service Fee	480-0000-369-91-00	Planning & Inspections	78
Electric Sales to Customers	480-0000-369-xx-00	Pub. Utilites/Cust. Services	
Farmland Roll Back	110-0000-311-03-00	Tax Assessor	6
Federal Grant for Kent County Reference Grant	711-0000-331-11-00	Library	87
Flags and Maps	110-0000-369-22-00	Customer Services	60
Franchise Fee	110-0000-369-12-00	Finance	56
Fund Interest Income	xxx-0000-361-11-00	Finance	91
General Service Billing	110-0000-369-23-00	Customer Services	61
Grant Revenue - EIDE	710-0000-331-60-00	Police	83
Grant Revenue - SALLE	710-0000-331-72-00	Police	84
Grant Revenue - SLEAF Law Enforcement	710-0000-331-84-00	Police	85
Grants Miscellaneous Revenue	711-0000-331-23-00	Library	89
Grass Cutting	110-0000-369-13-00	Planning & Inspections	57
Heating & Air Conditioning Permits	110-0000-321-17-00	Planning & Inspections	18
Highway Safety Grant	710-0000-331-44-00	Police	82
Internet Service	110-0000-369-37-00	Information Technology	63
J.P. Court Fines	110-0000-351-12-00	Police	40
Kent County Book Reimbursement	110-0000-347-06-00	Library	37
Library Copying Fees	110-0000-347-01-00	Library	33
Library Fines Received	110-0000-347-02-00	Library	34
Library Gifts Received	110-0000-347-03-00	Library	35
Lodging House Permit	110-0000-321-13-00	Planning & Inspections	16
Misc. Library Revenue - Rental Room	110-0000-347-05-00	Library	36
Miscellaneous Fees	110-0000-321-23-00	Planning & Inspections	25
Miscellaneous Service Revenue	480-0000-369-81-00	Public Utilities	77
Mobile Home Licenses	110-0000-321-02-00	Planning & Inspections	13
Municipal Street Aid	210-0000-331-02-00	Public Services	66
Payment in Lieu of Taxes	110-0000-311-02-00	Tax Assessor	5
Penalties - Late Payment Fees	xxx-0000-319-04-00	Customer Services	90
Penalties - Taxes	110-0000-319-01-00	Tax Assessor	8
Penalties - Water/Sewer	412-0000-319-02-00	Customer Services	67
Planned Neighborhood Design Application	110-0000-321-23-00	Planning & Inspections	26
Plumbing Permits	110-0000-321-17-00	Planning & Inspections	19

INDEX

ALPHABETICAL

REVENUE TITLE	ACCT. NUMBER	ASSIGNED STAFF	
Realty Transfer Taxes	110-0000-311-06-00	Tax Assessor	7
Reconnect Fees	xxx-0000-369-82-00	Customer Services	92
Recreation Revenue	110-0000-369-17-00	Parks & Recreation	59
Red Light Photo Enforcement	110-0000-351-26-00	Police	50
Rent Revenue	110-0000-369-46-00	Finance	65
Rent Revenue - Electric	480-0000-369-46-00	Finance	76
Rental Dwelling Permits	110-0000-321-22-00	Planning & Inspections	21
Return Check Fees	xxx-0000-369-83-00	Customer Services	93
Rezoning and Text Amendments	110-0000-321-23-00	Planning & Inspections	27
Sewer Fees	412-0000-369-42-00	Public Utilities	70
Site Plan Application	110-0000-321-23-00	Planning & Inspections	28
Sprinkler Permits	110-0000-321-21-00	Planning & Inspections	20
State Library Standards Allocation	711-0000-331-09-00	Library	86
Subdivision Plan Appl./Minor Lot Line Adj. Plans	110-0000-321-23-00	Planning & Inspections	29
Taxi Licenses	110-0000-351-22-00	Police	46
Traditional Neighborhood Design Zone Appl.	110-0000-321-23-00	Planning & Inspections	30
Transfer from Electric Fund to General Fund	110-0000-362-01-00	Customer Services	53
Transfer from Water/WW Fund to General Fund	110-0000-362-03-00	Customer Services	54
Trash Fee	110-0000-369-36-00	Public Services	62
Wastewater Adjustment Fees	412-0000-369-43-00	Public Utilities	71
Wastewater Impact Fees - Admin. Fee	412-0000-369-86-00	Public Utilities	74
Water Fees	412-0000-369-41-00	Public Utilities	69
Water Tower Rent Revenue	412-0000-369-46-00	Public Utilities	72
Water/Wastewater General Service Billing	412-0000-369-23-00	Public Utilities	68

INDEX

BY ASSIGNED STAFF

REVENUE TITLE	ACCT. NUMBER	ASSIGNED STAFF	PAGE NO.
Boat Licenses	110-0000-351-23-00	Customer Services	47
Transfer from Electric Fund to General Fund	110-0000-362-01-00	Customer Services	53
Transfer from Water/WW Fund to General Fund	110-0000-362-03-00	Customer Services	54
Flags and Maps	110-0000-369-22-00	Customer Services	60
General Service Billing	110-0000-369-23-00	Customer Services	61
Penalties - Water/Sewer	412-0000-319-02-00	Customer Services	67
Penalties - Late Payment Fees	xxx-0000-319-04-00	Customer Services	90
Reconnect Fees	xxx-0000-369-82-00	Customer Services	92
Return Check Fees	xxx-0000-369-83-00	Customer Services	93
Chancery Court Fees	110-0000-341-01-00	Finance	32
Franchise Fee	110-0000-369-12-00	Finance	56
Rent Revenue	110-0000-369-46-00	Finance	65
Rent Revenue - Electric	480-0000-369-46-00	Finance	76
Fund Interest Income	xxx-0000-361-11-00	Finance	91
Internet Service	110-0000-369-37-00	Information Technology	63
Library Copying Fees	110-0000-347-01-00	Library	33
Library Fines Received	110-0000-347-02-00	Library	34
Library Gifts Received	110-0000-347-03-00	Library	35
Misc. Library Revenue - Rental Room	110-0000-347-05-00	Library	36
Kent County Book Reimbursement	110-0000-347-06-00	Library	37
Computer Copying Fees	110-0000-347-08-00	Library	38
State Library Standards Allocation	711-0000-331-09-00	Library	86
Federal Grant for Kent County Reference Grant	711-0000-331-11-00	Library	87
Arts Council Grant	711-0000-331-14-00	Library	88
Grants Miscellaneous Revenue	711-0000-331-23-00	Library	89
Recreation Revenue	110-0000-369-17-00	Parks & Recreation	59
Business Licenses	110-0000-321-01-00	Planning & Inspections	9
Mobile Home Licenses	110-0000-321-02-00	Planning & Inspections	13
Building, Sign, and Fence Permits	110-0000-321-11-00	Planning & Inspections	14
Certificate of Occupancy	110-0000-321-12-00	Planning & Inspections	15
Lodging House Permit	110-0000-321-13-00	Planning & Inspections	16
Public Occupancy Permit	110-0000-321-15-00	Planning & Inspections	17
Heating & Air Conditioning Permits	110-0000-321-17-00	Planning & Inspections	18
Plumbing Permits	110-0000-321-17-00	Planning & Inspections	19
Sprinkler Permits	110-0000-321-21-00	Planning & Inspections	20
Rental Dwelling Permits	110-0000-321-22-00	Planning & Inspections	21
Architectural Review Certificate	110-0000-321-23-00	Planning & Inspections	22
Board of Adjustment Application	110-0000-321-23-00	Planning & Inspections	23
Conditional Use Application	110-0000-321-23-00	Planning & Inspections	24
Miscellaneous Fees	110-0000-321-23-00	Planning & Inspections	25
Planned Neighborhood Design Application	110-0000-321-23-00	Planning & Inspections	26
Rezoning and Text Amendments	110-0000-321-23-00	Planning & Inspections	27
Site Plan Application	110-0000-321-23-00	Planning & Inspections	28
Subdivision Plan Appl./Minor Lot Line Adj. Plans	110-0000-321-23-00	Planning & Inspections	29
Traditional Neighborhood Design Zone Appl.	110-0000-321-23-00	Planning & Inspections	30
Demolition Permits	110-0000-369-11-00	Planning & Inspections	55
Grass Cutting	110-0000-369-13-00	Planning & Inspections	57
Electric New Service Fee	480-0000-369-91-00	Planning & Inspections	78
Police Grants Revenue	110-0000-331-04-00	Police	31
Court of Common Pleas Fines	110-0000-351-11-00	Police	39

INDEX

BY ASSIGNED STAFF

REVENUE TITLE	ACCT. NUMBER	ASSIGNED STAFF	
Police O/T Service	110-0000-351-27-00	Police	51
911 Fee Revenue	110-0000-351-28-00	Police	52
Police Extra Duty	110-0000-369-16-00	Police	58
Highway Safety Grant	710-0000-331-44-00	Police	82
Grant Revenue - EIDE	710-0000-331-60-00	Police	83
Grant Revenue - SALLE	710-0000-331-72-00	Police	84
Grant Revenue - SLEAF Law Enforcement	710-0000-331-84-00	Police	85
Electric Sales to Customers	480-0000-369-xx-00	Pub. Utilites/Cust. Services	
Trash Fee	110-0000-369-36-00	Public Services	62
DSWA Trash Fee Rebate	110-0000-369-39-00	Public Services	64
Municipal Street Aid	210-0000-331-02-00	Public Services	66
Water/Wastewater General Service Billing	412-0000-369-23-00	Public Utilities	68
Water Fees	412-0000-369-41-00	Public Utilities	69
Sewer Fees	412-0000-369-42-00	Public Utilities	70
Wastewater Adjustment Fees	412-0000-369-43-00	Public Utilities	71
Water Tower Rent Revenue	412-0000-369-46-00	Public Utilities	72
Customer Installation	412-0000-369-51-00	Public Utilities	73
Wastewater Impact Fees - Admin. Fee	412-0000-369-86-00	Public Utilities	74
Miscellaneous Service Revenue	480-0000-369-81-00	Public Utilities	77
Property Taxes	110-0000-311-01-00	Tax Assessor	4
Payment in Lieu of Taxes	110-0000-311-02-00	Tax Assessor	5
Farmland Roll Back	110-0000-311-03-00	Tax Assessor	6
Realty Transfer Taxes	110-0000-311-06-00	Tax Assessor	7
Penalties - Taxes	110-0000-319-01-00	Tax Assessor	8