SPECIAL COUNCIL MEETING
BUDGET REVIEW

The Special City Council Meeting was held on May 19, 2026, at 6:00 p.m. with Council President Neil presiding. Council members present were Ms. Hall (in at 6:11 p.m.), Mr. Boggerty, Mr. Anderson, Ms. Arndt, Mr. Rocha, Dr. Sudler, and Mr. Lewis. Dr. Pillsbury was absent.

Staff members present were Ms. Duca, Ms. Marney, Mr. Dill, Ms. Bennett, and Ms. Rivera. Mayor Christiansen was also present.

ADOPTION OF AGENDA

Dr. Sudler requested an amendment to the agenda to open the floor for discussion for 10 minutes, allowing council members to ask questions early in the budget process based on their review of the budget before proceeding with the presentation.

Responding to Mr. Neil, Dr. Sudler stated that he was talking about not just what he had for a presentation, but any council member who may have critiqued the budget and had questions for the team first, before they went in depth.

Dr. Sudler moved to have the floor open for discussion for 10 minutes so council members could ask questions about the budget, seconded by Mr. Lewis.

Responding to Mr. Rocha, Dr. Sudler clarified that if there were any questions from reviewing the budget or any thoughts regarding how they believe they want to proceed. He noted that he wanted to ask, so they could try to get those questions out of the way before they go in depth with the budget, and then become exhausted and ready to leave. He noted that this had been an issue in the past and wanted to open the floor so council members could ask questions about the budget before getting into the detailed presentation. He suggested limiting the discussion to no more than 10 minutes so members, including himself, could address questions from their review of the budget first.

Mr. Rocha stated that his approach was to listen to the presentation first before asking questions and that he was not ready for that discussion yet.

Ms. Arndt concurred with Mr. Rocha that they should hear the presentation first and then ask questions as they were going through different sections, rather than being duplicative by asking questions to start. She noted that they keep the time to 10 minutes and set a time, but she preferred that they do it based on the agenda as proposed.

Mr. Anderson stated that he liked to hear the presentation first, but there were some changes that had occurred that were worthy of questions, so he concurred with Dr. Sudler. He encouraged other council members to give Dr. Sudler a chance, and that it was only for 10 minutes.

Mr. Lewis concurred that when they look at other means, when moving forward with future budgets. He noted that he had read Dr. Sudler's proposal and would like to hear more about that.

Dr. Sudler moved to have the floor open for discussion for 10 minutes so council members could ask questions about the budget, seconded by Mr. Lewis, and carried with Mr. Boggerty voting no (Hall and Pillsbury absent).

Responding to Mr. Neil, Dr. Sudler stated that the presentation was the same as that provided to council, and he explained that he had only a few questions to ask and that the discussion would not delve deeply into the presentation. He noted that the questions related to the presentation that he and

Mr. Lewis had worked on.

Mr. Neil began the budget review by commenting on Dr. Sudler and Mr. Lewis's remarks regarding a zero (0) balanced budget, the cannabis proposal, and the Fraternal Order of Police (FOP) approach that council would discuss the following week. He stated that a zero (0) balanced budget proposal came too late in the process and was unfair to the staff who worked hard to prepare the budget. He further stated that if council wanted to pursue zero-balanced budgeting, it should begin after approval of the Fiscal Year 2027 budget for the following year. He noted that the proposal targeted the police department without analyzing the impact it could have on public safety. He expressed concern about the timing of the proposal and described it as political. He added that the zero-balanced budgeting proposal promised to avoid property tax and electric rate increases, but he believed those promises were unrealistic given the loss of electric revenue and past delays. He stated that future growth in downtown Dover and the airbase area was expected to generate additional property tax revenue. He also noted that it was refreshing to hear Dr. Sudler support maintaining an 8% reserve fund. Regarding the cannabis proposal, he said the idea was admirable but also came too late in the budget process. He acknowledged that taxpayers were burdened because a large portion of properties in the city were tax-exempt, but he stated the proposal could not be relied upon for the current year. He again emphasized that staff had worked extremely hard on the budget presented to council.

Dr. Sudler moved for adoption of the amended agenda, seconded by Mr. Lewis, and carried, with Mr. Boggerty voting no, and Mr. Neil abstaining (Pillsbury absent).

Responding to Dr. Sudler, Ms. Sharon Duca, Acting City Manager, stated that one (1) of the first steps moving forward was getting a clearer picture of the actual breakdown of expenses. She explained that the city needed to review account details more closely and improve overall budget scrutiny. She further explained that staff had discussed training on budget entry, budget development, and invoice processing to ensure everyone followed the budget process consistently. She clarified that this was not a criticism of staff, but a way to make sure everyone stayed on the same page moving forward. She added that, through her International City/County Management Association (ICMA) training, she had recently taken priority-based budgeting as an option and explained that it shared similarities with zero-based budgeting by focusing on the city's strategic goals and priorities. She noted that the city needed to define its goals to better determine what should be included in the budget and avoid funding items that were no longer priorities. She further noted that they should plan to start the budget process earlier, beginning in July, to allow more time for planning and preparation.

Responding to Ms. Marney, Dr. Sudler clarified that he was referring to a proposal to charge infrastructure or impact fees to state agencies and large nonprofit properties based on gross square footage of 50,000 square feet or more. He stated that the proposal would not affect smaller churches or food banks, but it could affect places such as Delaware State University and potentially bring in millions of dollars in additional revenue for infrastructure. He noted that Newark had about 42% tax-exempt property while Dover had about 45%, if he remembered correctly. He asked whether this was something the city should explore as a way to generate additional infrastructure revenue.

Responding to Dr. Sudler, Ms. Marney stated that she had many thoughts on the proposal. She clarified that the city's tax-exempt properties made up about 39% of the tax base. She noted that there would be questions about whether the city's billing system could handle the details involved, and she believed more time was needed to evaluate how it could be implemented. She added that she did not want to dismiss the idea and believed it could be beneficial if the city could find a workable way to make it happen.

Responding to Mr. Anderson, Ms. Duca stated that if the city added new revenue related to the universities within the City of Dover, it was important to link it to a specific expense. She noted that it could positively impact the budget if the funding covered something the city was already paying for. She explained that it became more challenging when the money was used for something not already included in the budget because it added more layers of spending. She stated that the budget had not been adjusted in response to the recent Payment in Lieu of Taxes (PILOT) update, which helped keep the budget stable without reducing the revenue stream.

Responding to Mayor Christiansen, Ms. Duca stated that the main benefit was that the city would be able to keep the revenues as projected and would not need to reduce anything. She explained that the Payment in Lieu of Taxes (PILOT) funding was included in the property tax line of the budget and was based on what the city was supposed to receive, not what it had received this year. She added that having that funding in place would be helpful.

Mayor Christiansen stated that the city already had three (3) sources of state revenue: Court of Chancery fees, PILOT funding, and public safety funding, which were expected to remain steady during the Fiscal Year 2027 budget.

Responding to Mayor Christiansen, Mr. Anderson confirmed that the revenues had already been included in the budget. He also noted that those revenues were included in the epilogue, so the city should be ready to move forward.

Ms. Duca added that one (1) of the revenue sources mentioned in the epilogue still needed to be added to the budget because it had not yet been included as a definitive funding source at that time.

Ms. Sharon Duca, Acting City Manager, reviewed the document titled "Draft FY27 Budget Review.

Responding to Mr. Boggerty, Ms. Duca stated that going into specific details in a public setting would not be appropriate. However, she noted that the Information Technology Director, Mr. Joe Simmons, had been working on a five (5) year plan for the city and would continue that work. She explained that items were not randomly cut but were based on the overall needs of the city because they need to function and provide services internally, just as important as providing services externally. She added that department heads had reviewed what they could and could not operate without in the current year.

Responding to Mayor Christiansen, Ms. Duca stated that the city had previously received a legal opinion regarding the development of a public safety fee, and no issues were found at that time. She also stated that staff in Ms. Sass's office had been working on evaluating the special event permit process. She explained that the permit charges and a review of Appendix F in the code were expected to be brought forward in the coming year.

Responding to Mr. Rocha, Ms. Duca stated that it was difficult to address without a specific example. She noted that capital projects were allowed to carry forward. She explained that if a project was not completed, the funding was brought forward to council as a carry-forward balance so the project could continue into the next year.

Responding to Mr. Rocha, Mr. Dill stated that the vehicle information could be added. He explained that different software systems were used to prepare the budget document, and the details could be provided. He noted that two (2) new fire trucks had been included, and the vehicles being replaced were identified, but he stated that they could also include more specific information about the apparatus being replaced and its age.

Responding to Mr. Dill, Mr. Rocha stated he wanted clearer information on vehicle replacement timelines so council could better understand priorities. He explained that knowing the age and turnover of vehicles would help determine whether items should be funded immediately or delayed to a later year.

Ms. Marney added that the two (2) fire trucks included in the budget had already been previously approved by council and had already been ordered.

Responding to Mr. Rocha, Ms. Marney acknowledged his request to include the replacement year of vehicles included for the fire trucks to better understand the age of the fleet and stated that the information would be provided.

Responding to Mr. Rocha, Mr. Dill stated that the fire department vehicles were not city assets, so they were not scrutinized at the same level as an automobile for any other department would be, but that information could be provided.

Responding to Mr. Lewis, Ms. Marney clarified that the monthly utilities payment plan for personal property would figure out to about $21.25 per month. She explained that, based on a mild month using April data, the utility base was about $14.97, the annual property tax increase was $7,540, and the monthly equivalent total was $21.25.

Responding to Mr. Lewis, Ms. Marney stated that the property tax was not based on square footage but instead was based on the assessed value of the property.

Responding to Mr. Lewis, Ms. Marney stated that when the assessor evaluates a property, they use several different criteria to determine the overall assessed value, including the lot size, improvements on the property, and the type of improvements, such as decks or garages.

Responding to Mr. Lewis, Ms. Marney stated that after a transfer of $1.4 million from the Economic Development Fund for the Garrison Oak Technical Park Entrance Improvement Project, the approximate amount remaining in the fund after the transfer would be approximately $1.6 million.

Responding to Mr. Lewis, Ms. Marney stated that if the funds were transferred, it would improve the budget balance.

Responding to Mr. Lewis, Ms. Duca stated that the transfer could be used as a one (1) time funding source for the General Fund. She explained that it could alleviate some of the Economic Development Fund, but that would need action by council because of the prior Resolution, unless it was determined that using the funds for the road expansion would be an adequate use of the Economic Development Funds.

Responding to Mr. Lewis, Ms. Duca responded that if the funds were used as a one (1) time revenue source in the General Fund, it would reduce the amount of other revenue increases required.

Responding to Ms. Arndt, Ms. Duca clarified that the improvement items should have been labeled as "deferred" rather than "removed."
Responding to Ms. Arndt, Mr. Lyon explained that the $2.3 million funding that was removed from water quality improvements did not impact the city's regulatory requirements. He stated that the

work involved four (4) different locations throughout the city.

Responding to Mr. Anderson, Mr. Lyon stated that the water quality improvement items were deferred until the next fiscal year.

Responding to Dr. Sudler, Ms. Duca stated that establishing the priority started with their stakeholders and council. She explained that once those priorities were determined, the next step for department heads was to review their purchases, the services they were providing, and how they related to those priorities. Even though items needed to be recorded in the general ledger accounts, they would be grouped based on which service they were associated with, and ensure that those were part of the priorities listed.

Responding to Dr. Sudler, Ms. Duca stated that reevaluating their budgeting techniques, having the priorities and goals in place, helps ensure that they are looking at efficiencies and ensuring that personnel and staff are dedicated to providing what residents need. She explained that they could help redirect resources and allow the city to identify areas that may not be as necessary and make adjustments. She added that once priorities were set, the city could determine what resources were needed to provide those services effectively. However, she noted that the economy still drove everything and that it had affected residents, businesses, and the City of Dover. She stated that the goal was to be as efficient and effective as possible with available funds, but there was no guarantee that current funding levels would remain stagnant and continue to provide for the city over the next five (5) years.

Responding to Dr. Sudler, Ms. Duca stated that for hard-to-fill positions that had been vacant for nine (9) months or more, the city reviewed what services those positions were to provide. She explained that it was a combination of existing staff providing services, especially for positions involving positions that were not easily replaceable, such as hiring contractors to have interaction with the public. She added that the city was looking at what contractors they needed to help assist, and that was the balance they were trying to find between internal and external assistance to meet the goal.

Responding to Dr. Sudler, Ms. Duca stated that the city could look into administrative consolidation, but she stated that they had not yet examined consolidating staff in that specific way.

Responding to Mr. Neil, Ms. Marney stated that the pension was a little complicated because it was based on the year the employee was hired, as far as which pension group the employee would be allocated to. As an example, she explained that as a general pensioner, a projection that was established by their actuaries, and there was a payroll contribution for active employees, which was indicated within the budget. If the employee were a 401A employee, they would have the option of changing their allocations annually, so that they could fluctuate year to year. She added that the fire and police pensions were stipulated by the state, and their contribution levels were also state-determined. She stated that there were a few different areas that they could control, but there were some areas that they could not control. She further explained that workers' compensation was allocated according to what their insurance agencies dictated, and they do that as a percentage of payroll.

Responding to Mr. Neil, Ms. Marney stated that both pension and workers' compensation funds were allocated based on the department or fund where the employee worked. She explained that if an employee was in the General Fund, those costs would be allocated to the General Fund, and if they worked in the Enterprise Fund, the costs would be allocated to the Enterprise Fund.

Responding to Dr. Sudler, Ms. Duca stated that the Police Department had reduced its operating budget by nearly $200,000. She further stated that additional reductions were made later, including removing vehicles for the upcoming year. She explained that council had received a memorandum from Chief Johnson outlining various costs and reasons for the Police Academy. She added that she received additional information regarding the expenses in relation to the accounts, within the budget detail, based on the information that she was provided. She noted that it was difficult to look at the account detail and identify which items were particularly attributed to the Police Academy and which were not. She further noted that reviewing the expenses, related to the operating expenses versus the personnel expenses, the largest expense associated with the Police Academy was the personnel being utilized. She stated that they did not make any further changes or recommendations regarding the Police Academy, because that would involve Mayor Christiansen, Police Chief Johnson, and council in utilization of staff.

Dr. Sudler stated that all departments, including the police department, contributed to the success of the budget and further stated that the information needed to be organized so council could review the numbers. He requested that the Acting City Manager and budget team do an assessment as to whether it would be financially feasible and sustainable to continue the Police Academy, which he noted had been started as a temporary movement that was initiated during COVID-19. He mentioned that since COVID-19 had ended and the city was in a deficit, all departments needed to show their costs in terms of sustainability and feasibility explicitly because constituent taxpayer dollars were involved and paying the bill.

Responding to Dr. Sudler, Ms. Duca clarified that the utility user fees would increase.

Dr. Sudler stated that he needed clearer information on the budget to explain to his constituents. He expressed frustration that he had not received the information regarding the Police Academy that has been requesting for the past four (4) months. He stated that the numbers should have been presented, along with the City Manager's recommendation regarding whether the program was sustainable, generated revenue, or should be placed on standby. He noted that the information was necessary for council to make an informed decision on whether to continue operating the Police Academy. He noted that the constituents' tax dollars were footing the bill and emphasized that it was council's fiduciary responsibility to exercise fiscal care to ensure that every dollar was accounted for and the purpose of the proposed increases was rationalized.

Dr. Sudler stated that he would support the budget, but he was concerned about the Dover Police Academy and the budget cuts.

Responding to Dr. Sudler, Ms. Duca stated that she did not have the exact percentage available at that moment, but it could be calculated. She explained that, percentage-wise, most of the other general fund departments were relatively small compared to the Police Department, and the cuts that they had made were significant to them. Including the vehicle reduction, the Police Department's cuts totaled over $1 million, but she noted that was still a lower percentage compared to a smaller department.

Responding to Mr. Anderson, Ms. Duca clarified that the public safety fee applied to all buildings regardless of their tax status.

Mr. Anderson stated that he would be inclined to retain the commercial portion of the proposal, even if the residential portion were suspended for the year. He emphasized that his position was not intended to target businesses, as he wanted the city to remain business-friendly. He noted that spreading the burden across businesses could lower the potential cost impact by distributing the increase equally. He explained that he supported using the Economic Development Fund for the Garrison Oak project, stating that if the funds were not used for that project, it would cost the city a lot of money since DelDOT would not approve the build-out of Garrison Oak, which would bring in hundreds of millions of dollars of taxable income. He argued that using the fund for short-term budget balancing would be an inappropriate use of those resources, particularly because the money was already committed as council knew towards a partnership with Kent County and Kent Economic Partnership (KEP). He emphasized that those projects were important because they would bring in hundreds of millions of taxable revenue and of taxable property plus utilities, and the potential of 2,000 and 3,000 new jobs.

Mayor Christiansen stated that the Dover Police Academy is a very vital part of the city's public safety plan. He explained that the Dover Police Academy remained necessary to support the goals of the 21st Century Community Policing Department, which he stated the City of Dover and its residents have advocated for, and the 21st Century Community Policing Department deserved. He stated that there had been numerous reports from Chief Johnson, also in his annual report, as well as his staffing report, telling council that the officers that were currently overworked, underloved, and certainly need the officers in the breach ready to roll that they have put through the academy. He emphasized that the Dover Police Department had experienced major budget reductions. While acknowledging that the percentage may not be the same as some of the smaller departments, he stated that the department had taken cuts and should be recognized. He argued that if the city wished to maintain the level of policing that citizens expect, which effectively protects and serves the community, the Dover Police Academy needed to move forward to put the police officers out on the street that they needed. He stated that currently there were four (4) new police officers, but he went over a paper that told him that he had 15 police officers who could leave at any given time. He explained that with the innovation of the Dover Police Academy and the results that they have had, and the number of officers that they have been shortening that they needed on the street, it was an entity that needed to be continued. He hoped that council would not take any action that would hinder the operation of the Dover Police Academy. As long as he served as Mayor, he expressed his continued support for the Dover Police Academy, its efforts, and the training it provided for current and future police officers. He stated that the city should continue to support the Dover Police Academy to ensure a safe city, noting that public safety was essential for residents and encouraging people to live and do business in Dover.

Dr. Sudler stated that he appreciated Mayor Christiansen's comments but disagreed because they had to be fiscally responsible. He expressed appreciation for Mayor Christiansen's accountability for not having the numbers he requested, but he noted that it did not provide a valid excuse as to why they did not have those numbers for the budget hearing. He emphasized that he had been requesting numbers for over four (4) months. He stated that he intended to make a motion to place the Police Academy on standby until the information was provided. He further stated that he did not believe that the operating expenses, even if they did break even, would make it feasible for the constituents who were facing an adverse impact in utility user fees going high, as they need to take care of all of their resources. He expressed concern about the public perception of the Police Department's stellar reputation in the community, stating that constituents had raised concerns about leadership and performance.

Responding to Mr. Neil, Dr. Sudler stated that the discussion regarding the Police Department and the constituents was about the budget, since the city pays their $80,000 salaries.

Responding to Mr. Neil, Dr. Sudler stated that it had nothing to do with the Attorney General.

Dr. Sudler stated that he believed that the Dover Police Academy should not continue and should be on standby until they get the numbers because it affected the budget, and everyone had to participate.

Responding to Mr. Lewis, Ms. Duca stated that two (2) of the three (3) items, the PILOT tax and the Chancery Court fees, were already included in the budget.

Responding to Mr. Lewis, Ms. Duca clarified that the third item, the University fees, still needed to be added.

Responding to Mr. Lewis, Ms. Duca stated, as Mr. Anderson mentioned, that the proposal would be used for existing expenses within the budget. She noted that they would need to adjust the proposal before reflecting the change because they do not need to increase the taxes and fees unnecessarily at this point. She further noted that they wanted to try to keep it close to revenues and expenses, not unreasonable.

Mr. Lewis respectfully disagreed with Mr. Anderson regarding the $1.6 million remaining in the Economic Development Fund. He stated that, although the money came from the sale of city property, it was the taxpayers' dollars. He emphasized that the funds could be a one (1) shot deal, but could provide help to the citizens facing financial hardship, including seniors and single-parent households.

Mr. Lewis made a motion to transfer the $1.6 million remaining in the Economic Development Fund and transfer it into the General Fund for the Fiscal Year 2027 budget. The motion was seconded by Dr. Sudler.

Mr. Anderson urged council to keep their commitment to the future and warned against using a one (1) time funding approach that he believed would not provide lasting benefit to residents. He stated it could ultimately harm long-term economic growth and referenced a potential impact of 2,000 to 3,000 jobs.

Responding to Mr. Anderson, Mr. Lewis stated that there were no guarantees on the projected economic growth and that 2,000 to 3,000 jobs would be created. He emphasized that by looking at the economy currently, stating that there were no guarantees that it was going to happen, and that citizens were hurting. He mentioned that he was for the constituents, and he did not want to hurt them.

Mr. Neil asked Mr. Lewis to restate his motion.

Mr. Lewis stated that his motion was to transfer the $1.6 million remaining in the Economic Development Fund and transfer it into the General Fund for the Fiscal Year 2027 budget.

Responding to Mr. Boggerty, Ms. Duca stated that the money for the Economic Development fund usually took an investment to attract businesses and other growth opportunities to the city that could include purchasing land or helping build infrastructure.

Responding to Mr. Boggerty, Ms. Duca stated that his description that the Economic Development Fund served as “seed money” for future growth opportunities was generally correct, but cautioned that the city had to be careful about what they offer.

Responding to Dr. Sudler, Ms. Duca stated that, to her understanding, the point of the request was to move money into the General Fund so that they could offset expenses, such as reducing property tax increases. She explained that if they were to move the money into the General Fund, and once the property tax was removed from the budget, that would mean that the other expenses would consume that money. She noted that money would not be there for another purpose.

As stated earlier, Ms. Marney reiterated that the money was approximately $1.6 million and that they have finished paying out the Economic Development Grant to Rail Haus, so maybe they could be just shy of $1.6. million. She noted that she wanted to have council be aware of that as they were making their motion.

Mr. Neil explained that the city needed to be conscious of what the future held because they were currently developing several pieces of property, and if the money was not there, nothing could be offered; the individual would basically bring them to improve the property tax base, bring in jobs, and sometimes be foolish to do, and in this case, a million dollars or more.

Mr. Lewis asked what was more important, stating that the city's constituents were hurting and needed relief, and that it was the council's job to assist them.

Ms. Arndt stated that constituents were often asking how the city was going to generate new revenue sources. She noted that she heard that from several constituents.

Ms. Andria Bennett, City Clerk, read the motion. The motion was to transfer approximately $1.6 million left in the Economic Development Fund to the General Fund for Fiscal Year 2027.

Ms. Hall stated that, as a businesswoman, she believed forward progress and economic development were in the best interest of the constituents, and she voted no.

Mr. Boggerty stated that, as an entrepreneur and business individual who had studied other cities and municipalities, he believed one of the downfalls of many municipalities was the failure to reinvest in their cities for business and opportunities for growth. While he understood the sentiments raised by another council member, he stated that supporting the community also meant bringing opportunities to the community. He therefore voted no.

Mr. Anderson voted no for reasons stated and noted that the city had already committed the funds through partnerships with Kent County and Kent Economic Partnership (KEP).

Ms. Arndt voted no for the reasons stated.

Mr. Rocha voted no for the reasons stated.

Dr. Sudler stated that, as a businessman with multiple businesses and a community activist, he supported the motion because he believed reinvesting in the city also meant reinvesting in its people. He further stated that if residents were hurting, then council needed to show them a return on their investment in the city. He added that he was supporting the motion and providing relief to their constituents because, without them, there would be no city.

Mr. Neil referenced the saying about giving someone a fish versus teaching them to fish, explaining that the decision represented a long-term investment rather than short-term relief. He stated that it would provide broader, lasting benefits for residents across the city. He voted no.

Mr. Lewis made a motion to transfer the $1.6 million remaining in the Economic Development Fund and transfer it into the General Fund for the Fiscal Year 2027 budget. The motion was seconded by Dr. Sudler and failed with a roll call vote of two (2) yes (Sudler and Lewis), six (6) no (Hall, Boggerty, Anderson, Ardnt, Rocha, Neil), and one (1) absent (Pillsbury).

Mayor Christiansen stated that he continued to support the Dover Police Department, saying he had heard positive feedback about the police officers' performance, while acknowledging that some residents had concerns about interactions with the police officers. He emphasized that he would continue to support the Dover Police Department as long as they were protecting their city and making it safe, and one (1) of the ways that they make the city safe was through Economic Development. He described Economic Development as a “roll of the dice” that could lead to future jobs and revenue. He stated that the majority of the revenues that the City of Dover takes in were generated by its Enterprise Funds. He noted that they were particular in their interest in Economic Development, not because of the property taxes that they were going to generate, but because of the utilities they were going to use.

Responding to Mr. Anderson, Ms. Marney clarified that the University Fund was referred to as the Public Safety Fund.

Mr. Anderson made a motion to amend the revenue to reflect the $1.6 million in Public Safety Funds from the General Assembly. The motion was seconded by Mr. Rocha.

Responding to Mayor Christiansen, Mr. Anderson stated that the funds would reflect on Fiscal Year 2027.

Responding to Mr. Neil, Mr. Anderson stated that the funding was not unexpected, but the city had been waiting for confirmation before including it in the budget. He noted that the confirmation had been received that day, allowing the funds to be formally added during budget preparation.

Responding to Ms. Marney, Mr. Anderson stated that the directive for the revenues would be specified for specific purposes and would be set for another motion. He explained that the current motion needed to pass first, and then they needed to discuss how those funds would be supplied. He noted he had some ideas, and maybe other council members had different ideas to offer. He emphasized that it was not just his budget, it was their budget.

Dr. Sudler stated for the record that he did not accept the argument that the $1.6 million could not be spent to provide relief to constituents. He noted that, in his experience, funding was often found for projects the city wanted to pursue.

As stated earlier, Ms. Arndt recalled Ms. Duca’s comments stating that with them moving forward, they could not just say they were going to find the money, but that they needed to have the money.

Mr. Anderson made a motion to amend the revenue to reflect the $1.6 million in Public Safety Funds from the General Assembly. The motion was seconded by Mr. Rocha and carried by unanimous roll call vote (Pillsbury absent).

Mr. Anderson made a motion that $909,000 of the $1.6 million of the public safety funds be used for the fire truck debt service. The motion was seconded by Mr. Neil.

Responding to Dr. Sudler, Mr. Anderson stated that the important point was that the money was already in the General Fund and would be paid during the current fiscal year. He noted that the issue was not whether the payment would be made, but from which source of funds it would be paid. He explained that by doing that, they would eliminate that from the General Fund, essentially an expenditure that would give them $909,000 more to work with.

Responding to Mr. Anderson, Ms. Marney clarified that the amount of money for the residential side of the public service fee was around $811,000.

Responding to Dr. Sudler, Mr. Anderson stated that he was freeing up money, and together they could discuss how they were going to make a decision. He noted that it could still leave around $800,000 for possible property tax relief, and they could ask staff to come back and allocate that money appropriately. He further noted that they could cut the property tax, which would help both residential and business by almost $0.02, and that the property tax increase instead of $0.05 would be $0.03.

Ms. Bennett, City Clerk, read the motion. The motion was that $909,000 of the $1.6 million of the Public Safety Funds be used for the fire truck debt service.

Responding to Mr. Anderson, Ms. Marney stated that it need not be the debt service for the fire truck purchase, because the debt service would indicate previous purchases.

Responding to Mr. Dill, Mr. Anderson clarified that the $909,000 would cover one (1) year of payments for the fire trucks in Fiscal Year 2027.

Mr. Anderson made a motion that $909,000 of the $1.6 million of the public safety funds be used for the fire truck debt service. The motion was seconded by Mr. Neil and carried by unanimous roll call vote (Pillsbury absent).

Mr. Anderson made a motion for the remaining funds, and that motion is that staff be directed to apply the remaining funds to public safety, so they could offset the public safety expenses appropriately.

Mr. Anderson stated that he would like to give staff the authority to find the appropriate categories and to lower their expenses by the remaining amount. The motion was seconded by Ms. Arndt.

Responding to Mr. Anderson, Ms. Marney clarified that the remaining amount was $690,600.

Responding to Mr. Anderson, Ms. Marney clarified that the fire truck was for $909,400.

Mr. Anderson made a motion for the remaining funds of the $690,000 public safety funds to be applied to offset the expenses appropriately. The motion was seconded by Ms. Arndt and carried by unanimous roll call vote (Pillsbury absent).

Mr. Anderson made a motion to eliminate the residential portion of the public safety fee and reduce the property tax to equal the remaining amount. The motion was seconded by Ms. Hall.

Dr. Sudler concurred with Mr. Anderson and stated that they could do nothing to bring relief to help their constituents. He expressed appreciation, which made their jobs easier, and he supported the motion.

Responding to Mr. Rocha, Mr. Anderson clarified that portion of the public safety fee would be applied to the residential properties.

Responding to Mr. Rocha, Mr. Anderson clarified that it would leave the small, medium, and large commercial properties to the public safety fee.

Ms. Bennett, City Clerk, read the motion. The motion was to eliminate the residential portion of the public safety fee and reduce the property tax to equal the remaining amount.

Mr. Anderson stated that the property tax would be close to $0.02.

Mr. Anderson made a motion to eliminate the residential portion of the public safety fee and reduce the property tax to equal the remaining amount. The motion was seconded by Ms. Hall and carried by unanimous roll call vote (Pillsbury absent).

Mr. Anderson stated that council has had concerns about the deferral of the Community Enhancement Funds. He noted that those monies were monies for the community, which were important in leveraging other funds. He added that the $25,000 in Community Enhancement Funds did not materially impact the budget and did not benefit council since it was not their money. He emphasized that it was money for the children and for the community's needs. He mentioned that they would still be within policy to add the $25,000 back into the budget.

Mr. Anderson moved to add the $25,000 of the Community Enhancement Funds back into the budget. The motion was seconded by Mr. Boggerty.

Responding to Mr. Lewis, Ms. Duca stated that, looking at the revenue versus expenditures, there was only about $3,000 in excess on the revenue side, and they were looking to add $25,000, and that would put them off balance.

Responding to Ms. Duca, Mr. Anderson stated that they could add the $25,000 and adjust the amount of money that they were cutting on the other side, approximately $21,000.

Responding to Mr. Lewis, Mr. Anderson stated that if they were to adjust the property tax down, they could change that adjustment by $21,000, or whatever that number would be.

Mr. Lewis asked Mr. Anderson to restate his motion.

Mr. Anderson stated that his motion was to add back the $25,000 to the Community Enhancement Funds.

Responding to Mr. Lewis, Mr. Boggerty clarified that they were adding $690,000 beause the newer pool of money that the Community Enhancement Fund, instead of saying $690,000 to reduce the taxes, would now be $670,000 because the $21,000 would go back to the Community Enhancement Fund. He stated that they would still have a reduction, but they would have a reduction on the residential based on $670,000 instead of $690,000, and that $21,000 would not move the needle that much in that space.

Ms. Marney stated that the budget team's concern was that the funds were specifically for public safety.

Responding to Ms. Marney, Mr. Anderson clarified that it would be a property tax.

Ms. Marney stated that the budget staff could rework the budget to see how they could include the $25,000 back into the budget with the amendments approved.

Mayor Christiansen cautioned council to make it clear to staff what needed to be found to avoid putting the funds in jeopardy. He stated that a plan had already been put in place to secure the funds, and they did not want to risk losing them.

Dr. Sudler stated that he could not support the motion because it was not clear, and, as Mayor Christiansen stated, they would put the $25,000 back in the budget, and put the city at a deficit. He noted he would rather have the budget staff return with a solution and a new approach to balancing the budget. He emphasized that he could not support the motion, while the Acting City Manager stated it would create a deficit until the issues were worked out.

Mr. Anderson objected to the use of the word deficit, stating that it would not create a deficit because there was a $5.3 million surplus. He clarified that the funds would not come from public safety money, but from general revenues, and it would only require an adjustment to the amount when it was set.

Mr. Rocha suggested that the budget staff review the numbers first and bring them back the next day before a vote was taken. He stated that the budget staff could include the Community Enhancement Fund and show what the budget, reductions, and tax changes would look like. He noted that a lot of information had been presented and felt they should wait for the updated numbers before moving forward. He also stated that a motion might not be necessary because they could later decide to remove the item or determine it was not a good idea at that time.

Responding to Mr. Rocha, Mr. Anderson stated that if they were finished, he could make a motion to recess, and that would take precedence.

Mr. Rocha moved to recess and reconvene at 6:00 p.m. on May 20, 2026. The motion was seconded by Dr. Sudler and unanimously carried (Pillsbury absent).

Mr. Neil stated that public comment had not yet been allowed and would take place before proceeding. He noted that there was no set amount requiring each person to receive $2,500, and that $2,000 could still have the same impact for those requesting help with events and other community needs. He added that two (2) individuals had signed up to speak.

Roger Daniels, 102 South Governors Avenue, had concerns about not having a juvenile unit in the City of Dover.

Responding to Mr. Daniels, Mayor Christiansen stated that they have numerous specialized units, such as a gang unit and a community policing unit, which has a youth unit in it.

Responding to Mayor Christiansen, Mr. Daniels stated that he was attacked last week and nothing had been done about the incident. He noted that he had called five (5) times and nothing had been done as of yesterday. He further noted that he was attacked by a juvenile.

Responding to Mr. Daniels, Mayor Christiansen stated that Chief Johnson would be able to speak with him regarding the incident.

Responding to Mayor Christiansen, Mr. Daniels stated that he has made seven (7) phone calls since November 7th, and nothing has been done. He noted that he was given paperwork on May 5th from one (1) of the officers, where the charges were charged as assault, and that same situation was still going on as of yesterday.

Responding to Mayor Christiansen, Mr. Daniels stated that he did have paperwork with him.

Dr. Sudler stated that Mr. Daniels came to him reporting that his white vehicle had been repeatedly hit with paintball paint. He also stated that Mr. Daniels had been struck in the ribs with what felt like a heavy object, similar to a cinder block. He noted that Mr. Daniels had been harassed by youth, which was affecting seniors who were simply trying to enforce parking rules. He noted that Mr. Daniels was seeking a place to move, but he was unable to assist him at the time, and he described the situation as very serious.

William Faust, Jr., 136 Orchard Avenue, stated that this was the third year in a row that increases were being passed on to citizens and that the same approach was being used repeatedly without different results. He further stated that each increase made it harder for residents on fixed incomes or with housing assistance, and that businesses would pass costs on to customers. He noted that he did not understand how the city could reach a multimillion-dollar shortfall and that the budget should be tracked more closely throughout the year. He added that balancing the budget on the citizens was not truly balanced. He asked whether the funding for the Downtown Dover Partnership and discretionary funds for the mayor and council would be removed, stating that those were luxuries. He also noted that the budget should be reduced to basic needs. He mentioned that the city needed more accountability and referenced business closures and crime concerns, saying improvements were needed to attract people and support downtown. He questioned how many more times the budget would be balanced on the backs of taxpayers.

Bonnie Pennington, 200 North Kirkwood Street, was concerned about police response times, acknowledging that they were overworked, but stated that it should not take roughly 45 minutes for officers to respond to her property, even though she lived five (5) minutes away from the police department. She noted that raising taxes was difficult for her and other senior citizens, noting that many were struggling financially, including a 90-year-old neighbor she checked on regularly. She expressed frustration about repeated discussions without results and stated downtown conditions were worsening, citing safety and quality-of-life concerns. She asked for accountability and stated that citizens were struggling with rising costs while feeling they were not seeing improvements. She concluded that more action was needed rather than continued discussion.

Dr. Sudler stated for the record that he wanted his remaining discretionary funds for the year and next year removed and that he would add $3,000 from those funds to the appropriation being discussed.

Responding to Dr. Sudler, Mr. Anderson clarified that the appropriation was designated for Community Enhancement Funds.

Dr. Sudler stated that he wanted to dedicate or forfeit his discretionary funds back toward the residents through that allocation.

Ms. Pennington stated that before the discussion continued, they wanted to say that plans kept being pushed to next year, the next five (5) years, and even the next 10 years. She mentioned that in five (5) or 10 years, none of the current officials might still be in place, and asked what was being done now. She stated that Dover was in poor condition and described it as terrible, noting that the city was being negatively viewed. She added that this was concerning because Dover was the state capital.

Chelle Paul, 501 Silverside Drive, stated that they wanted to share an example involving Chief Johnson and Dr. Sudler, who had been a witness after they were contacted. She noted Officer Shepherd was on patrol when a young woman appeared to be in danger due to involvement with a manager she described as a pimp. She further noted that she flagged the situation while on Governors Avenue and contacted Dr. Sudler to help locate resources. She stated that Officer Shepherd spent about 35 minutes with the woman and even offered to take her to Felton to her parents' home, but she was not ready to go. She also stated that this was the same young woman they had previously tried to help. She mentioned that Officer Wilson from the Street Crimes Unit responded to multiple incidents after being contacted directly and that the unit had been present in targeted areas and working to reduce crime. She added that while they would speak up when officers did not respond appropriately, she also wanted to recognize officers who performed well. She specifically mentioned Officer Knight and Officer Lomas, stating they helped resolve a situation involving a tow issue and showed compassion and flexibility. She concluded by stating that those officers were working to bridge the gap between police and the community, and they deserved recognition for their efforts.

Mr. Rocha moved to recess and reconvene at 6:00 p.m. on May 20, 2026. The motion was seconded by Dr. Sudler and unanimously carried (Pillsbury absent).

The meeting recessed at 8:49 p.m.

WEDNESDAY, MAY 20, 2026 – 6:00 p.m.

The Special Council Meeting – Budget Review reconvened on Wednesday, May 20, 2026, at 6:00 p.m. with Council President Neil presiding. Council members present were Ms. Hall (in at 6:07 p.m.), Mr. Boggerty, Ms. Arndt, Mr. Rocha, Dr. Sudler (in at 6:08 p.m.), Mr. Lewis, and Mr. Anderson. Dr. Pillsbury was absent.

Staff members present were Ms. Duca, Ms. Marney, Mr. Dill, Ms. Bennett, and Ms. Rivera. Mayor Christiansen was also present.

Mr. Lewis moved to reconvene the Budget Review, seconded by Mr. Rocha, and unanimously carried (Pillsbury absent).

Ms. Sharon Duca, Acting City Manager, reviewed the document titled "Draft FY27 Budget Update Memo and Revised Pages." (**Exhibit #1**)

Responding to Mr. Lewis, Ms. Duca clarified that the remaining balance was $67,200. She noted that it was between the revenues and expenses.

Responding to Mr. Lewis, Ms. Duca stated that if they were to increase the difference and find something to offset the tax increase, it would bring the amount to zero (0). She noted that the property tax would be approximately $1.1 million.

Responding to Mr. Lewis, Ms. Duca stated that the Assistant City Manager position depended specifically on who was within that position as to how much it was, but with the salary and benefits, it would be around $200,000, maybe a little more. She explained that the concern about eliminating the Assistant City Manager position was and for the past two (2) year and a half years, there has been an oversight of the Planning Department as well as the City Manager and Assistant City Manager positions. There were three (3) positions being performed by two (2) individuals. She further explained that in order to remove that position, there would have to be a change of expectations for the City Manager regarding priorities. Even if planning responsibilities were reassigned, the City Manager would still need to oversee the daily departmental operations and address the city's long-term goals.

Responding to Mr. Lewis, Ms. Duca stated that there was a vacancy for a Planner position.

Responding to Mr. Lewis, Ms. Duca stated that the Planner position was related to inspections.

Mr. Lewis made a motion to eliminate the Assistant City Manager position for the Fiscal Year 2027 budget. The motion was seconded by Dr. Sudler.

Responding to Dr. Sudler, Ms. Duca believed that promotions from within were always a good idea, but at the same time, it was important for those individuals to want that promotion to succeed. She stated that it would be appropriate to discuss that with those individuals before making a move in that regard. She explained that the Principal Planner, while being short two (2) planners, found it was difficult being the only planner, as well as doing administrative duties and taking care of the actual operational plan reviews, running meetings, and things of that nature.

Responding to Dr. Sudler, Ms. Duca stated that she has been getting assistance from other department heads in terms of assistance either with Planning and Inspection, as well as some City Manager roles. She noted that there would have to be more division of duties and there would have to be a change of expectations of the City Manager, because currently, it was not sustainable.

Mr. Boggerty stated that eliminating the Assistant City Manager role would impact the continuity of services and without an Assistant City Manager in place currently, what they have faced they would probably be in dire straits based on what they just experienced. He explained that the Assistant City Manager role was vitally important, and not only that, it was a guarantee, but it was also an opportunity for them to evaluate and promote within. He believed that they should allow whoever ascended to the role of City Manager to do an organization overlook to make their decision to bring that individual back to council for consideration. He understood hiring freezes and delays at certain levels when positions were hard to fill, but to readily eliminate positions, especially the Assistant City Manager, was not a good operating methodology. He concluded that he would not be in support of eliminating the role of the Assistant City Manager position.

Mr. Anderson stated that he appreciated the intent of Mr. Lewis's motion because he was trying to do a fiduciary duty by asking questions, and did not fault anyone for asking those questions because they needed to be asked, but they also needed to listen to the answers. He noted that they have already voted to freeze the Planning Director position, so they were not funding that position for Fiscal Year 2027. He emphasized that they could not put a freeze on both positions because that would be a disaster, and it would be easier to fill the Assistant City Manager position for the reasons Dr. Sudler mentioned, which they would evaluate the position since it has been two (2) and a half years.

Ms. Arndt concurred with Mr. Boggerty and Mr. Anderson and stated that it was an important organizational change; they could not throw in a last-minute budget amendment, but to Mr. Anderson's point, she appreciated him dipping deep to find a way to manage that shortfall. She further stated that she did not support the motion.

Mr. Lewis stated that he appreciated the input from his colleagues and explained that his intent, even though he pushed for a motion, was to discuss the position of Assistant City Manager. He noted that, for the record, the city had operated for many years without an Assistant City Manager, including during his previous tenure on City Council in 2015, and that the city had functioned without the position. He further remarked that the city had experienced turnover in the Assistant City Manager role over the years, with some individuals leaving voluntarily and others not remaining in the position. He stated that his concern was fulfilling the council's fiduciary responsibility to the citizens and finding ways to reduce the budget while knowing the financial challenges many residents were facing.

Mr. Lewis withdrew his motion, as did Dr. Sudler as the seconder.

Responding to Mr. Boggerty, Ms. Duca clarified that under the amended budget, there would be no shortfall and that the revenues exceeded expenses by approximately $67,000.

Mr. Anderson moved to incorporate the memorandum of staff amendments into the budget. The motion was seconded by Ms. Hall and unanimously carried. (Pillsbury absent)

Responding to Mr. Lewis, Ms. Duca stated that in order to have no property tax, they would need to have approximately $1.1 million, which the remaining balance in the Economic Development Fund was approximately $1.6 million, which exceeded that amount.

Mr. Lewis stated that he had previously proposed using a portion of the Economic Development Fund balance to offset budget costs. He noted that, based on the approximately $1.6 million remaining in the fund, sufficient funds were available to eliminate the amount needed and bring the budget to a zero (0) balance while still leaving funds remaining in the account. He stated that he wanted residents to be aware of the proposal he had introduced and that it did not receive the necessary support.

Responding to Mr. Lewis, Ms. Marney clarified that it was not a zero (0) balance for the budget, as that may have been misinterpreted. She noted that the $1.1 million meant that the tax rate would not increase.

Responding to Ms. Marney, Mr. Lewis stated that he and Ms. Duca had a discussion, and that was the assumption that he was given that they would have to make up the difference.

Ms. Marney clarified that if an additional $1.1 million in funding were found, the city would not need to increase the tax rate.

Responding to Mr. Lewis, Ms. Marney clarified that it would be zero (0) out, where they would not have to pay property taxes.

Ms. Marney stated that, as Mr. Anderson was alluding to earlier, she originally included $10,000 in the Finance budget for the overtime in anticipation of having two (2) vacancies within the department. She noted that they have removed the overtime balance from the Finance Department, and that was part of the amendments that were presented.

Mr. Anderson congratulated the staff for the tremendous amount of work done and planned to vote to advance the budget because it was a model of fiscal responsibility. He explained that the budget showed a decent job of avoiding massive tax and fee increases that have been implemented by many municipalities, school districts, and others. The proposed budget maintained expenditures at a reasonable inflationary level while continuing the city's commitment to law enforcement and other public safety, including Fire and EMS. He noted that if they could find more opportunities between now and the second reading, they were not going to stop looking to save residents money or find new revenue sources. He further noted that he does not believe they were ready to make a motion because there were some discussions that still needed to be made, but he was supportive of the proposed budget. He added that if they were going to increase the burden on the residents in public safety, they needed to have the downtown unit that had been promised. He does not want to commit to public safety fees and not see the results in public safety. He explained that he wanted transparency in all departments and noted that when council requested information regarding the expenditures, they should be provided with detailed documentation in order to fulfill their fiduciary responsibility. He would like the city to conduct regular financial reviews about three (3) times a year of the city's financial standing, including the expenses and revenues, to ensure ongoing tracking and accountability. He stated that the city should continue to receive good monthly financial reports from the City Manager, Finance Department, and other departments, and expressed appreciation for the work being done in those areas, including Customer Service.

Mayor Christiansen stated that they were looking at changing the format of the presentation of the budget beginning in July, as Ms. Duca alluded to, which was a good idea. He believed that they all studied the monthly finance reports to ensure the city remained on track. He further stated that council should be prepared to ask questions and that staff, including the Finance Director and City Manager, should be able to answer any questions as to why there was any difference as they move forward. He noted that currently it would require that those reports be reviewed monthly, and understand what was being spent in all departments. Along the lines of public safety, he stated that there was a benefit that council wanted to see in a dedicated downtown unit, and that was the Dover Police Academy. He explained that they were frontloading police officers, not only for other municipalities, but for the City of Dover. The program was justified by its expenses and contributed to preparing police officers for service. He requested that council review the budget allocations for the Dover Police Academy before the proposed budget was finalized to ensure that the funds were appropriately spent and aligned with the city's public safety priorities.

Mr. Lewis commended the staff, particularly Ms. Duca, but his concern with the proposed budget was that it was going to hurt the citizens. He noted that in the current economic times, there were a lot of hardships going on. He further noted that he did not want to see a tax increase of any sort because it would affect the senior citizens and the single-parent households. He emphasized that the proposed budget would really affect the elderly in the Second District and added that there were several senior citizens in his district. He also pointed out that there was Luther Village with their bills, and that was going to have a detrimental impact on those residents. He stated that he would like to see more revenue sources being implemented into the proposed budget between now and the final reading. He further stated that he would not support the proposed budget, but it did not mean he would not support the final version of the budget. He highlighted that Sussex County and Kent County were not going to raise their taxes, so if those counties, which were bigger entities, could go without raising taxes, then the City of Dover could do it.

Responding to Dr. Sudler, Ms. Duca stated that they have gone through the budgets with the departments in terms of departments that report to the City Manager, and she was able to discuss with the department heads more closely since she has been involved with those budgets for some time. She noted that the Police Department's operational aspects, she was not familiar with, and they had used the information provided to them for the budgeting descriptions.

Responding to Mayor Christiansen, Ms. Marney clarified that there was a request sent earlier in the morning to Chief Johnson to further clarify the numbers that the budget staff had, and she reiterated what Ms. Duca stated last night. She noted to keep in mind that personnel costs, whether they were used for the Dover Police Academy or not, would still be incurred by the city. She explained that with the numbers that she compared with what Chief Johnson provided and what Mr. Lighe provided for the grant funds being received, the total revenue was $153,700, personnel costs were $422,601.82, and the program expenses were $8,126.16. She further explained that if they took the personnel costs into consideration, there was a net loss of $277,000, but whether or not they had the Dover Police Academy, they would still have the personnel costs. She mentioned that it was a matter of reallocation of those personnel costs. She added that three (3) officers were allocated to the Dover Police Academy, and if they were not allocated to the academy, they would be reallocated to Community Policing. She noted Chief Johnson's statement last evening, that the revenues that they were receiving were currently taking care of the overtime expenses for those officers. She further noted that with the cost matching the principal accounting, they were required to match all of the costs, including personnel costs, to the revenues they receive, and that was told earlier that morning to him. She stated that they were looking at specifically drilling down on the program cost itself, since it was costing the city money.

Dr. Sudler read from the City of Dover Charter, Item 3: Charter and Policy Requirements, explicitly mandated that the City Manager be held fully accountable for reporting all municipal operations to the City Council and for maintaining a balanced budget. He further stated that to restore the city's fiscal integrity, the senior executive branch must adhere closely to the principles outlined in its adopted financial policies. He explained that the council's commitment to direct accountability and integrity was measured by its ability to shield its constituents from undue financial burdens. Council could not affirm the legality of the budget when key costs for essential programs remained unclear and unexamined. He stated that the lack of a detailed review impeded their ability to look at specific allocations to the Dover Police Academy, their commitment to transparency, and the specifications for verifications to ensure that every taxpayer dollar was managed responsibly. He emphasized that they must endure non-essential spending without a comprehensive evaluation of its long-term effect on the General Fund. He urged a pause in the funding until a completely transparent report detailing every dollar allocated to the Dover Police Academy was provided.

Dr. Sudler moved to immediately suspend all operations, funding, and administrative support for the Dover Police Department Police Academy to remain in effect until the Acting City Manager and Budget Analysis Team submit a verified standalone assessment of the academy's operating costs and demonstrate full compliance with the fiscal oversight requirements outlined in the Dover City Charter and Dover Code of Ordinance. The motion was seconded by Mr. Lewis.

Mr. Neil expressed opposition to the motion, emphasizing that public safety was the city's top priority and that funding was still being spent on those officers. He noted that there was no change in that, but only the bookkeeping that was involved. He stated that the flexibility that they were suffering in terms of attracting, recruiting, and training individuals to become police officers was becoming a national phenomenon across the entire country. He explained that they lose the ability to bring individuals in and be trained for municipal trained type of policing, which was different from state policing, which was the alternative. The idea should never be considered since the city has the control to be able to put in police officers faster and be trained for what needs to be done in the city, as well as providing services for citizens, which they really should be able to cover the actual costs. He stated that the cost was there regardless and that they would be paying for those officers. He noted that the financial procedure that was used showed that there was a loss, but it was not a loss, and it was essential for the policing and the protection of the citizens. He emphasized that he would put the citizens first because they have promised them police officers and to maintain public safety. He noted that he would not support the motion.

Responding to Mr. Lewis, Ms. Marney stated that if they only look at the program expenses, the program expenses were $8, 126.16. She noted that no matter what, there would be personnel costs. She reiterated Ms. Duca's comment from last evening, that it was a matter of reallocating the staff to a different area, whether they were running the Dover Police Academy or they were in Community Policing.

Responding to Mr. Lewis, Ms. Marney clarified that they would still have to pay the staff when the Dover Police Academy was running.

Responding to Mr. Lewis, Ms. Marney clarified that they would still have to pay the staff back when they did not have the Dover Police Academy.

Responding to Mr. Lewis, Ms. Marney reiterated Ms. Duca's comment from last evening, it all depended on how they wanted the staff members reallocated, and according to Chief Johnson, those were the Community Policing officers.

Responding to Ms. Marney, Mr. Lewis stated that the Community Policing officers would be better served out on the street, but he wanted to know the cost analysis because he was a fiscal conservative. He noted that he wanted to know the cost because it would make a difference.

Responding to Mr. Lewis, Ms. Marney stated that by removing the Dover Police Academy, Chief Johnson had reported in his reports that there was $50,000 in grant funding that would be gone. She explained that there was an additional $35,000 that Mr. Lighe had reported to her, so that would be a total loss of $85,000 of grant funding that would be gone, and $70,000 of revenue that would be gone as well. She further added that, in total, approximately $154,000 of revenue the city would not see in the General Fund, and that would have a larger impact on the city.

Mr. Boggerty stated that he has had conversations with Chief Johnson regarding the matter and that some of the direct benefits of having their own academy have been that some individuals have been exposed to Dover and, because of that, have made decisions to come to Dover, which has helped the city in their recruiting efforts. He explained that the recruiting efforts could exceed that amount for a long period of time, so it does happen, and that they would lose out if they had the limited training and could not guarantee officers to attend those trainings. He noted that they would not be guaranteed training slots or other training in the states. He emphasized that while the cost-benefit analysis was based on a dollar sign, which he noted was absolutely important, other sub-factors and variables needed to be considered on the impact of not having their own police academy.

Responding to Mr. Boggerty, Ms. Marney stated that the program runs two (2) times a year.

Responding to Mr. Boggerty, Ms. Marney stated that the program runs for 42 weeks.

Mr. Boggerty stated that they were losing time and that there were times when those staff members were still performing other functions outside the academy as well, so those individuals would still be getting some of their community policing. He emphasized the importance of the Dover Police Academy and stated that he could not support eliminating the program based on his understanding of its operations, the efforts being invested, and the growing number of municipalities sending individuals to the academy for training.

Responding to Mr. Rocha, Ms. Marney clarified the numbers for the Dover Police Academy for the revenues of $153,000 and $8,000 for expenses.

Responding to Mr. Rocha, Ms. Marney stated that there was a tuition cost when other municipalities were sending their new hires to be trained at the Dover Police Academy. She noted that it was part of the revenue figure of the $153,000 and that $70,000 was allocated to tuition from other municipalities.

Responding to Mr. Rocha, Ms. Marney stated that it was approximately $153,700, according to her calculations. She explained that there was $85,000 in grant funding that came from Mr. Lighe and a report run from Customer Service, which showed that the actual cash receipts received for Fiscal Year 2025 were just shy of $70,000. She clarified that the amount of $68,000 and some change, and noted that it was specific tuition paid from other municipalities such as Dewey Beach, Dagsboro, Millsboro, Delaware State University, City of Seaford, Delaware River Bay, Milton, Rehobeth, and Harrington.

Responding to Mr. Rocha, Ms. Marney stated that she could not answer whether the amount for Dover Police Academy tuition was comparable to the tuition charged by the State Troopers Academy, but she would look into getting that information, unless Chief Johnson was available.

Responding to Ms. Marney, Mr. Rocha stated that Chief Johnson had commented that Dover Police Academy tuition was comparable to the State Police Academy.

Ms. Marney concurred with Mr. Boggerty and noted that sometimes the numbers do not always show the whole picture.

Responding to Mr. Rocha, Thomas Johnson, Chief of Police, stated that the Newark Police Department has statutory authority to run an academy, but they do not run an academy currently. He noted that the functioning academies in Newcastle County were the County Police Department and Wilmington City. He further noted that below the canal, Dover, Delaware State Police, County Police Department, and Wilmington City were the only four (4) functioning academies in the state. He explained that the last time he had sent an officer to the State Police Academy was between five (5) and six (6) years ago, and the last time he paid the bill was approximately $1,450 per officer. Through the Dover Police Academy, he has been charging $1,500 per officer. He noted that the Dover Police Academy primarily handles recruits from the southern counties. He further noted that due to increasing expenses, a tuition increase for the future academy classes would be necessary to ensure expenses would be covered. He stated that such an increase would make the Dover Police Academy the most expensive training academy in the state, noting that both the New Castle County and State Police academies charge lower tuition rates.

Responding to Mr. Rocha, Chief Johnson stated that the revenue for the Dover Police Academy, when they take the personnel factor and set it to the side, the revenue for the academy was straightforward. He explained that it was grant money from the Criminal Justice Council and tuition that they had collected for the students that they gathered to create a cohort for their trainees, and to a degree, $1,500 per Dover officer in tuition that they were not paying someone else. There was a net savings for tuition that they do not pay and a net revenue used for tuition that they collect, and the rest of the gap was bridged. He noted that it was mostly to cover the overtime when the staff time ran long. He stated that the sole purpose of the grant money and the tuition was to stay out in front of the overtime.

Responding to Mr. Rocha, Chief Johnson stated that the Dover Police Academy regularly has state credentialed instructors who were employed by other police departments participating.

Responding to Mr. Rocha, Chief Johnson stated that he has a total of three (3) officers, a sergeant, and two (2) corporals that they were supporting at the Dover Police Academy.

Responding to Mr. Rocha, Chief Johnson stated that there has been discussion on having another municipality offering to take one (1) of the slots of the three (3) and that most of the agencies that they do training for were significantly smaller than they were, so those municipalities could give them regular part-time support. He noted that it was very difficult to get an officer for a full 21-week academy from any of the agencies that were significantly smaller than them due to their operational demand.

Responding to Mr. Rocha, Chief Johnson stated that if they could, they would be able to recoup another officer to repurpose somewhere else. He noted that he has been trying to do that for a few years and has solicited chiefs to have a regular relationship, and they were trying to find a way to do that. He explained that the chiefs would give him instructors for strategic days to help offset their need because not all three (3) instructors were working. It was a five (5) day a week academy and typically stood for 10 to 12 hours a day. He noted that two (2) out of the three (3) instructors were on a rotating schedule because they all had a standard work week. He further noted that they inserted other officers from other agencies and outside subject matter experts to help with coverage on each academy day.

Responding to Mr. Neil. Dr. Sudler stated that he respected other individuals' opinions, no matter whether he agreed or disagreed with them. He further stated, for the record, he wanted to acknowledge statements regarding the tone of certain remarks rendered toward him during last evening's meeting and the current meeting.

Responding to Dr. Sudler, Ms. Marney stated that the data that was provided was from the end of April and that she pulled additional data to verify.

Responding to Dr. Sudler, Ms. Marney stated that the date was for Fiscal Year 2025. She noted that the data was from July 1, 2024, through June 30, 2025.

Dr. Sudler stated the reason why his motion was in effect was because they needed to see, in his view, that he needed to see was standalone items. He explained that he did not have all of the information discussed before him for review at the time of his request and motion. He stated that the intent of his motion was not to eliminate the Dover Police Academy, but rather to conduct an assessment to determine whether the academy was sustainable and feasible. He further stated that the Dover Police Academy needed to be in a standalone budgetary item, just like with allocations and recommendations, with every other department. He explained that he wanted to see a standalone, detailed assessment of the Dover Police Academy and that it should include information such as the number of instructors, expenses, and costs associated with the academy. He stated that the City Manager and her team should be able to evaluate the program and make an informed and educated decision so that they could provide recommendations to council. He stated that he was disappointed that his feedback and initiative were being perceived as negative, noting that he felt his efforts to bring information had been viewed negatively. He further stated that council should be working together and expressed concern that it was not the sentiment and attitude of one (1) that was working together, which was one (1) that was divisive. He emphasized that his position needed to be respected, and he respected other individuals' positions on council.

Mr. Rocha concurred with Dr. Sudler that when they were reviewing the proposed budget, it would be helpful to have a breakdown of the budget. He understood that they were covering the salaries, but it would be beneficial to have a visual of the amount of time subtracted from the time they spend working within the Dover Police Academy. He stated that when a request from Dr. Sudler was made, he was expecting to see the requested information provided. He explained that they only wrote down a few numbers, and except for the $400,000, the amount of hours that they put into the academy, that $400,000 could have been broken down to the three (3) individuals who were putting in the time for the academy, so they would be aware of the costs to operate the academy. He noted those were numbers he wanted to see and that it could not be difficult to bring forth that information. He questioned how an informed assessment could be made of the proposed budget if the academy was not in the budget. He would like to know how the academy was having an impact on the budget so they could make a good conscious decision.

Ms. Marney stated that there was what was called job costing, which was the principles of what she had indicated, and that was what they do with their projects as well. She reiterated what Ms. Duca commented last evening, explaining that the expenses were embedded with other expenditure lines, and those were discussed internally on how they could move forward to break those expenses out. Part of that would rely on Chief Johnson's team and ensuring that the coding was done appropriately so that they could deliver solid numbers and not estimations. She noted that, in fairness to Chief Johnson and to Mayor Christiansen, Chief Johnson has provided them with the three (3) names of the employees who operate the Dover Police Academy and their total salaries and benefits. She further noted that the requested information would be provided to council and that she had sent her evaluation to Chief Johnson for him to review. She explained that the requested information had shown, compared to Chief Johnson's numbers in the ledgers, that her numbers were slightly different and that her numbers showed that they had a higher revenue base than what was shown.

Responding to Ms. Marney, Mr. Rocha stated that the information provided made it easier for him to understand the matter. He questioned why the information had not been provided earlier, but indicated that the issue had been resolved at that time.

Responding to Mr. Lewis, Ms. Marney stated that the overtime was not broken down into hours. She noted that Chief Johnson provided an estimated cost of overtime at $89,000.

Responding to Mr. Lewis, Ms. Marney clarified that the overtime cost was $89,000.

Mayor Christiansen asked whether the initial information regarding the Dover Police Academy had just been received that day or whether it had been provided earlier, with a clarification issued at that time. He stated that his intent was not to place blame on anyone, acknowledging that staff had a significant workload. He further stated that it was his understanding that he had received the information and took responsibility if he had failed to forward it as intended, noting that the information had likely been provided to staff and himself by Chief Johnson. He added that any oversight on his part was not intentional with any kind of disrespect. He noted that there was a dollar value to the academy. He further noted that there was a value within the academy that they were training young individuals who were being prepared for future service, and there was value there. He stated that once they have provided council with the actual breakdown of the costs, they could see for themselves that there was a value to the Dover Police Academy. He explained that the city was trying to recruit police officers to meet the expectations of the academy and other departments, so that future officers could better understand the demands of the profession. He appreciated everyone's support in keeping the academy in place so that they could meet the public safety responsibilities of a growing city.

Mr. Neil stated that there were two (2) issues at hand: first, ensuring that the financial reports were provided to all council members, and second, determining whether a formal motion to suspend the Dover Police Academy should proceed or could be addressed through additional information.

Dr. Sudler stated that he was not withdrawing his motion.

Ms. Bennett, City Clerk, read the motion. The motion was to immediately suspend all operations, funding, and administrative support for the Dover Police Department Police Academy to remain in effect until the Acting City Manager and Budget Analysis Team submit a verified standalone assessment of the academy's operating costs and demonstrate full compliance with the fiscal oversight requirements outlined in the Dover City Charter and Dover Code of Ordinance.

Responding to Mayor Christiansen, Dr. Sudler clarified that the motion would not impact the current recruit class that was in position at the Dover Police Academy.

Responding to Mayor Christiansen, Dr. Sudler clarified that it would impact anything in the Fiscal Year 2027 and/or until the Acting City Manager provided them with a visual, an itemized, standalone visual that the Dover Police Academy was sustainable.

Responding to Mr. Rocha, Dr. Sudler stated that the motion provided that operations would be suspended until the Acting City Manager and the Budget Team submitted a verified standalone assessment and demonstrated full compliance with the fiscal oversight that was outlined in the Dover City Charter and the Dover Code of Ordinance. He explained that once that information was provided, the Acting City Manager would review the data and return to council with a recommendation on whether or not the academy was sustainable or not sustainable. He stated that his motion was intended to put a halt to the academy because council has a fiduciary duty to ensure that the money that was being spent could be explained to their constituents.

Responding to Mr. Rocha, Dr. Sudler clarified that the motion would not affect the current class. He stated that if the requested information is provided in the following week and meets the Acting City Manager's and team's verification standards, as in every other department head, then council could review and the matter could be resolved. He noted that it was to ensure that no more money was being spent until council knew that the Dover Police Academy was financially feasible and sustainable, because currently they did not know.

Responding to Dr. Sudler, Mr. Rocha asked if they could modify the motion if they could have the Acting City Manager bring back the requested information at the next meeting, instead of the suspension, since they were not considering suspending because there was a current class at the academy.

Responding to Mr. Rocha, Dr. Sudler stated that he was willing to modify the motion to make the amendment.

Responding to Dr. Sudler, Mr. Rocha stated that they could remove the suspension by the next meeting.

Respondin got Mr. Rocha, Dr. Sudler stated that he was amenable to that. He noted that he wanted to see numbers, and that was a way that he could force what needed to be done.

Dr. Sudler amended the motion to have the information provided to council without the suspension. Responding to Ms. Bennett, Dr. Sudler stated that the requested information was provided before the final reading.

Ms. Marney stated that she had preliminary information prepared, and the budget team had already reviewed the information. She questioned whether sufficient time would be available for Mr. Dill to prepare and compile the requested information to be put into the budget, noting that doing so would require additional time. She was unsure whether the information could be completed before tomorrow's meeting.

Ms. Bennett stated that the next Regular Council Meeting would be on June 8, 2026.

Dr. Sudler amended his motion to remove the suspension of all operations, funding, and administrative support for the Dover Police Department Police Academy, but to have the requested information sought regarding the Dover Police Academy be provided to council by June 8th at the Regular Council Meeting without suspension. Mr. Lewis, who seconded the motion, agreed to the amendment.

Mr. Boggerty stated that he would vote no for the reasons stated and that the information has been stated and read and would be in the record.

Ms. Arndt voted in favor due to the amendment to receive the requested information at the June 8th Regular Council Meeting.

Mr. Lewis stated, in lieu of transparency, that it was all of their fiduciary responsibility to keep costs under control for the citizens of Dover. He noted that he would support the motion and vote yes.

Dr. Sudler amended his motion to remove the suspension of all operations, funding, and administrative support for the Dover Police Department Police Academy, but to have the requested information sought regarding the Dover Police Academy be provided to council by June 8th at the Regular Council Meeting without suspension. The motion was seconded by Mr. Lewis, and with a roll call vote of six (6) yes (Hall, Anderson, Arndt, Rocha, Sudler, Lewis), two (2) no (Boggerty and Neil), and one (1) absent (Pillsbury).

Mr. Anderson moved to advance the budget as amended to the first reading. The motion was seconded by Ms. Ardnt.

Dr. Sudler expressed gratitude towards the budget team for their hard work and patience.

William Faust, Jr., 136 Orchard Avenue, stated that each department head should be able to report the department costs for each month, quarter, six months, and year. He noted that it should not be a guessing game. He mentioned that council needed to "cut the fluff out. He emphasized that if they would not cut the Downtown Dover Partnership's $150,000 and council's discretionary funds, then they should not pass any additional increases to the citizens. He believed that the small increase in salary that was guaranteed after each fiscal budget needed to be cut because the citizens were watching, and they were hurting. He expressed concerns about having better communication between council and the citizens. Citizens keep asking the same questions over and over, and that council needs to report better to the citizens. He further expressed concerns about the Dover Police Academy and the money that was being spent.

Bonnie Pennington, 200 North Kirkwood Street, suggested that the city consider partnering with the colleges to utilize student interns or volunteers seeking academic credit to help reduce costs. She stated that eliminating the Dover Police Academy would not solve anything, emphasizing the need for police officers. She expressed concerns about the interactions with the police officers and the public, stating that citizens have complained about negative attitudes when seeking help at the Dover Police Department. She suggested that the city look into additional revenue-generating opportunities, such as food sales and bake sales. She questioned the Dover Police Academy's reported overtime costs of $89,000 and asked whether that included meals, equipment, and vehicles.

Ms. Bennett read a letter from Anya Lindsey, Chief Executive Officer, Big Brothers, Big Sisters of Delaware. (**Exhibit #2**)

Chelle Paul, 501 Silverside Drive, stated that funds were available in the Economic Development Fund and referenced an issue regarding the question of costs for the Dover Police Academy. She commended council for working as a team with regard to making decisions on the proposed budget. She asked whether anyone had considered using a portion of the Economic Development Fund to add back into the budget, while keeping the Dover Police Academy intact, noting that many viewed the academy as a great addition to the City of Dover. She stated that the city would be able to maintain the academy and still retain funds for other necessary purposes.

Mr. Anderson moved to advance the budget as amended to the first reading. The motion was seconded by Ms. Ardnt and carried, with Mr. Lewis voting no (Pillsbury absent).

Mr. Anderson emphasized that they were looking and making a real commitment, and they were looking for a real commitment back when it came to Downtown Policing, which would help the entire city by allowing the patrol to be able to go to more places quicker.

Mr. Anderson moved to adjourn and cancel the Budget meeting for tomorrow evening.

Mr. Neil expressed gratitude towards staff members who have spent their time on the program.

Responding to Dr. Sudler, Mayor Christiansen stated that his word was his bond and assured him that, if he supported the needs of the city related to public safety, Chief Johnson and he would work to ensure those needs were met.

The meeting adjourned at 7:44 p.m.

ANDRIA L. BENNETT, CMC
CITY CLERK

All ordinances, resolutions, motions, and orders adopted by City Council during their Special Meeting of May 19, and 20, 2026, are hereby approved.

ROBIN R. CHRISTIANSEN
MAYOR

RC/AB

Exhibits
Exhibit #1 – Draft FY27 Budget Update Memo and Revised Pages.
Exhibit #2 – Letter from Anya Lindsey, Chief Executive Officer, Big Brothers, Big Sisters of Delaware

City of Dover
City Manager's Office
PO Box 475
Dover DE 19903-0475
Phone: (302) 736-7005
E-Mail: sduca@dover.de.us

MEMORANDUM

To:	Honorable Mayor and Members of City Council
CC:	Patricia M. Marney, Controller / Treasurer Jeff Dill, Budget Analyst Andria Bennett, CMC, City Clerk
From:	Sharon J. Duca, P.E., ICMA-CM, Acting City Manager
Date:	May 20, 2026
Subject:	Draft FY27 Budget Update
Attachments:	FY27 All Funds Summary – Revised (page 31 in budget book) FY27 General Fund Cash Receipt Summary – Revised (page 33 in budget book) FY27 General Fund Expense Summary – Revised (page 34 in budget book) FY27 Governmental Capital Projects Fund Summary – Revised (page 36 in budget book) Example Bill – Residential (APRIL) – Revised Example Bill – Residential (AUGUST) – Revised

The first night of a Special City Council Meeting, to review the Draft FY27 Budget, was held last night (May 19, 2026). At this meeting, the proposed budget was discussed which resulted in a number of motions. A summary of each motion and action taken by staff is provided below.

- Amend the FY27 Budget to include $1.6M from the State's Higher Education Public Safety Fund as revenue.
  - See the second and third bullets below.

- Amend the FY27 Budget to utilize $909,400 of the above revenue to pay for Fire Truck Debt Service.
  - Page 34, line 40 – Reduced Transfer to Capital Fund by $909,400 as Fire Truck Debt Service will be paid for by the Higher Education Public Safety Fund.
  - Page 36, line 4 – Included $909,400 from the Higher Education Public Safety Fund as revenue to be applied to Fire Truck Debt Service.

- Amend the FY27 Budget to utilize the remaining $690,600 of the above revenue to offset public safety expense.
  - Page 33, line 35 – Included $690,600 from the Higher Education Public Safety Fund as revenue to be applied to Police Administration expenses.

- Amend the FY27 Budget to eliminate the residential portion of the public safety fee and reduce property tax equal to remaining amount.
  - Page 33, line 3 – Reduced the original $1.4M for the Public Safety Fee by removing $811,000 (the residential portion of the fee).
  - Page 33, line 10 – Reduced the original $0.05 tax increase to a $0.03 tax increase (reduction of $724,200).

- Amend the FY27 Budget to add Community Enhancement back into the budget (less funds for Councilman Dr. Sudler.
  - Page 34, line 3 – Increased the budget for City Council by $22,500 ($25,000 less $2,500 related to Councilman Dr. Sudler).

In light of the revisions above, the example bills presented at last night's meeting for Residential were also revised and are attached.

The changes above result in a variance between General Fund Revenues and Expenditures of $67,200, thereby meeting Charter requirements.

City of Dover
All Funds Summary
Fiscal 2027 Recommended Budget

	Fund or Reserve Account	Beginning Balances	Revenues/ Transfers In	Expenses/ Transfers Out	Ending Balances
1	General Fund				
2	Operating Fund	$ 5,268,700	$ 56,752,700	$ (56,685,500)	$ 5,335,900
3	Contingency Account	830,500	35,000	-	865,500
4	Capital Project Fund	1,529,700	14,745,000	(13,385,600)	2,889,100
5	Capital Asset Reserve	1,666,000	115,000	-	1,781,000
6	Parkland Reserve	100,000	-	-	100,000
7	Total General Fund	9,394,900	71,647,700	(70,071,100)	10,971,500
8	Sanitation				
9	Operating Fund	859,100	5,524,800	(5,439,400)	944,500
10	Contingency Account	-	75,000	-	75,000
11	I & E Fund	-	477,000	(477,000)	-
12	Capital Asset Reserve	-	75,000	-	75,000
13	Total Sanitation Fund	859,100	6,151,800	(5,916,400)	1,094,500
14	Water Fund				
15	Operating Fund	2,624,700	8,352,200	(8,351,300)	2,625,600
16	Contingency Account	310,400	12,000	-	322,400
17	I & E Fund	143,500	940,700	(940,700)	143,500
18	Capital Asset Reserve	650,100	30,000	-	680,100
19	Impact Fee Reserve	2,304,500	105,000	-	2,409,500
20	Total Water Fund	6,033,200	9,439,900	(9,292,000)	6,181,100
21	Wastewater Fund				
22	Operating Fund	2,648,900	13,131,200	(12,875,100)	2,905,000
23	Contingency Account	343,100	15,000	-	358,100
24	I & E Fund	1,222,800	1,526,000	(1,526,000)	1,222,800
25	Capital Asset Reserve	648,600	30,000	-	678,600
26	Impact Fee Reserve	6,547,800	300,000	(28,400)	6,819,400
27	Total Wastewater Fund	11,411,200	15,002,200	(14,429,500)	11,983,900
28	Electric Fund				
29	Operating Fund *	50,119,000	112,069,700	(110,839,700)	51,349,000
30	Contingency Account	1,063,400	55,000	-	1,118,400
31	Insurance Reserve	933,600	53,000	-	986,600
32	Rate Stabilization Reserve	10,142,200	330,000	-	10,472,200
33	I & E Fund	15,952,500	4,638,500	(4,638,500)	15,952,500
34	Depreciation Reserve	20,787,700	950,000	-	21,737,700
35	Future Capacity Reserve	16,270,700	700,000	-	16,970,700
36	Total Electric Fund	115,269,100	118,796,200	(115,478,200)	118,587,100
37	Less:				
38	Interfund Operating Transfers		(13,000,000)	13,000,000	
39	Capital and Reserve Transfers		(6,644,300)	6,644,300	
40	Interfund Allocations		4,103,000	(4,103,000)	
41	Subtotal Major Operating Funds	142,967,500	221,037,800	(215,187,200)	148,818,100
42	Workers Compensation	7,583,500	1,802,200	(617,200)	8,768,500
43	Community Transportation Fund	-	-	-	-
44	Police Grants	-	252,000	(252,000)	-
45	Library Grants	-	418,700	(417,700)	1,000
46	CDBG	-	300,000	(300,000)	-
47	American Recovery Act Funding	-	-	-	-
48	Economic/Community Development	3,098,700	-	(1,426,000)	1,672,700
49	Ambulance Service	-	661,500	(661,500)	-
50	Subs Abuse - Youth Prog	36,900	45,000	(81,800)	100
51	Total All Funds & Reserves	$ 153,686,600	$ 224,517,200	$ (218,943,400)	$ 159,260,400

Notes: Special Revenue Funds with receipts that pass over to the General Fund are not individually included.
These are Municipal Street Aid, Civil Traffic Penalties, and Transfer Taxes.

GENERAL FUND
CASH RECEIPT SUMMARY

		2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1	**BEGINNING BALANCE**	**11,863,263**	**11,180,500**	**10,139,500**	**5,268,700**	**5,268,700**	**5,268,700**	**(5,911,800)**	**-52.9%**
2	FINES AND POLICE REVENUE	743,940	767,900	767,900	808,900	745,600	745,600	41,000	**-2.9%**
3	PUBLIC SAFETY FEE	-	-	-	-	1,400,000	589,000	-	**0.0%**
4	LIBRARY REVENUES	139,879	151,200	151,200	157,700	157,700	157,700	6,500	**4.3%**
5	KENT COUNTY BOOK REIMBURSEMENT	164,551	180,000	180,000	165,000	165,000	165,000	(15,000)	**-8.3%**
6	BUSINESS LICENSES	1,554,864	1,540,000	1,540,000	1,540,000	1,540,000	1,540,000	-	**0.0%**
7	PERMITS AND OTHER FEES	2,248,641	1,722,000	1,722,000	1,740,000	1,740,000	1,740,000	18,000	**1.0%**
8	MISCELLANEOUS CHARGES	358,244	-	-	75,000	75,000	75,000	75,000	**0.0%**
9	POLICE EXTRA DUTY	853,687	514,000	514,000	550,000	550,000	550,000	36,000	**7.0%**
10	PROPERTY TAXES	17,063,115	17,200,000	17,200,000	17,100,000	18,910,500	18,186,300	(100,000)	**5.7%**
11	RECREATION REVENUE	138,053	145,000	145,000	142,000	142,000	142,000	(3,000)	**-2.1%**
12	FRANCHISE FEE	486,862	500,000	500,000	450,000	450,000	450,000	(50,000)	**-10.0%**
13	RENT REVENUE - GARRISON FARM	119,505	100,000	100,000	100,000	100,000	100,000	-	**0.0%**
14	COURT OF CHANCERY FEES	4,643,980	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	-	**0.0%**
15	INVESTMENT INCOME	183,044	200,000	200,000	100,000	100,000	100,000	(100,000)	**-50.0%**
16	**RECEIPTS SUBTOTAL**	**28,698,367**	**27,520,100**	**27,520,100**	**27,428,600**	**30,575,800**	**29,040,600**	**(91,500)**	**5.5%**
17	**INTERFUND SERVICE RECEIPTS**								
18	INTERFUND SERVICE RECEIPTS GEN GOV	1,712,790	1,788,200	1,788,200	2,081,700	1,963,800	1,981,100	293,500	**10.8%**
19	INTERFUND SERVICE RECEIPTS PUB WORKS	608,697	983,100	983,100	782,800	790,300	790,300	(200,300)	**-19.6%**
20	INTERFUND SERVICE RECEIPTS CENT SRVCS	1,186,962	1,793,700	1,793,700	1,583,600	1,331,600	1,331,600	(210,100)	**-25.8%**
21	INTERFUND SERVICE RECEIPTS FIN ADMIN	2,928,917	3,373,700	3,373,700	3,478,100	3,404,300	3,398,500	104,400	**0.7%**
22	**INTERFUND SERVICE RECEIPTS SUBTOTAL**	**6,437,366**	**7,938,700**	**7,938,700**	**7,926,200**	**7,490,000**	**7,501,500**	**(12,500)**	**-5.5%**
23	**GRANTS:**								
24	POLICE EXTRA DUTY	82,949	708,000	708,000	190,000	190,000	190,000	(518,000)	**-73.2%**
25	POLICE GRANTS FUND	324,248	165,000	165,000	-	-	-	(165,000)	**-100.0%**
26	POLICE PENSION GRANT	861,195	850,000	850,000	860,000	860,000	860,000	10,000	**1.2%**
27	GREEN ENERGY GRANT	-	98,500	98,500	98,500	98,500	98,500	-	**0.0%**
28	MISC GRANT REVENUE	8,811	-	-	10,000	10,000	10,000	10,000	**0.0%**
29	DEMA GRANT	34,111	-	-	-	-	-	-	**0.0%**
30	**GRANTS SUBTOTAL**	**1,311,313**	**1,821,500**	**1,821,500**	**1,158,500**	**1,158,500**	**1,158,500**	**(663,000)**	**-36.4%**
31	**TRANSFERS FROM:**								
32	TRANSFER TAX	3,225,014	2,400,000	2,400,000	2,000,000	2,300,000	2,300,000	(400,000)	**-4.2%**
33	LODGING TAX	384,667	500,000	500,000	450,000	450,000	450,000	(50,000)	**-10.0%**
34	AMBULANCE SERVICE	613,699	600,000	600,000	661,500	661,500	661,500	61,500	**10.3%**
35	HIGHER EDUCATION PUBLIC SAFETY FUND	-	-	-	-	-	690,600	-	**0.0%**
36	MUNICIPAL STREET AID	769,271	750,000	750,000	750,000	750,000	750,000	-	**0.0%**
37	CIVIL TRAFFIC PENALTIES	39,081	50,000	1,318,400	75,000	200,000	200,000	25,000	**300.0%**
38	WATER/WASTEWATER	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	**0.0%**
39	ELECTRIC	10,000,000	10,000,000	10,000,000	10,000,000	11,000,000	11,000,000	-	**10.0%**
40	SANITATION	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	**0.0%**
41	**TRANSFERS FROM SUBTOTAL**	**17,031,732**	**16,300,000**	**17,568,400**	**16,936,500**	**18,361,500**	**19,052,100**	**636,500**	**16.9%**
42	**TOTAL REVENUES**	**53,478,778**	**53,580,300**	**54,848,700**	**53,449,800**	**57,585,800**	**56,752,700**	**(130,500)**	**5.9%**
43	**TOTAL BEGINNING BALANCE & REVENUE**	**65,342,041**	**64,760,800**	**64,988,200**	**58,718,500**	**62,854,500**	**62,021,400**	**(6,042,300)**	**-4.2%**

GENERAL FUND
EXPENSE SUMMARY

		2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1	**DEPARTMENT EXPENSES:**								
2	CITY CLERK	474,358	492,900	492,900	546,700	542,200	542,200	49,300	**10.0%**
3	COUNCIL	242,977	276,600	276,600	282,600	253,600	276,100	(500)	**-0.2%**
4	PLANNING	625,479	1,079,800	1,089,800	654,200	765,300	765,300	(314,500)	**-29.1%**
5	CITY MANAGER	1,614,770	1,485,300	1,605,300	1,638,100	1,630,100	1,630,100	144,800	**9.7%**
6	HUMAN RESOURCES	379,084	529,900	529,900	462,700	423,700	423,700	(106,200)	**-20.0%**
7	MAYOR	261,675	316,700	316,700	320,200	320,200	320,200	3,500	**1.1%**
8	FIRE	1,032,171	1,133,800	1,133,800	1,190,100	1,154,900	1,154,900	21,100	**1.9%**
9	LIFE SAFETY	1,154,460	1,664,100	1,664,100	1,743,100	1,736,000	1,736,000	71,900	**4.3%**
10	CODE ENFORCEMENT	643,817	1,143,700	962,000	1,088,300	858,300	858,300	(285,400)	**-25.0%**
11	INSPECTIONS	596,883	769,100	768,800	727,900	727,900	727,900	(41,200)	**-5.4%**
12	POLICE	23,189,048	24,762,300	24,762,300	28,930,300	26,939,400	26,939,400	2,177,100	**8.8%**
13	POLICE EXTRA DUTY	1,055,350	910,700	910,700	910,700	910,700	910,700	-	**0.0%**
14	PUBLIC WORKS - ADMINISTRATION	673,609	743,500	743,500	761,800	760,100	760,100	16,600	**2.2%**
15	STREETS	774,396	899,800	981,600	949,300	940,900	940,900	41,100	**4.6%**
16	GROUNDS MAINTENANCE	1,615,592	2,047,300	2,047,300	2,226,400	2,185,900	2,185,900	138,600	**6.8%**
17	STORMWATER	842,761	1,104,900	1,085,100	1,096,600	1,077,600	1,077,600	(27,300)	**-2.5%**
18	FACILITIES MANAGEMENT	710,353	807,900	807,900	613,400	670,900	670,900	(137,000)	**-17.0%**
19	GENERAL FUND ENGINEERING	273,747	303,500	303,500	284,100	268,700	268,700	(34,800)	**-11.5%**
20	LIBRARY	2,074,949	2,378,800	2,378,800	2,469,500	2,455,000	2,455,000	76,200	**3.2%**
21	RECREATION	1,509,016	1,653,300	1,630,800	1,588,700	1,560,200	1,560,200	(93,100)	**-5.6%**
22	PROCUREMENT & INVENTORY	906,898	1,012,700	1,012,700	1,049,800	1,045,400	1,045,400	32,700	**3.2%**
23	FLEET MAINTENANCE	955,184	1,139,800	1,139,800	1,160,100	1,144,000	1,144,000	4,200	**0.4%**
24	INFORMATION TECHNOLOGY	919,656	1,045,700	1,045,700	1,177,200	1,075,200	1,075,200	29,500	**2.8%**
25	FINANCE	857,869	1,039,800	1,029,800	1,061,400	1,056,400	1,046,400	6,600	**0.6%**
26	CUSTOMER SERVICE	1,336,863	1,515,900	1,515,900	1,589,100	1,575,700	1,575,700	59,800	**3.9%**
27	**DEPARTMENT SUBTOTALS**	**44,720,963**	**50,257,800**	**50,235,300**	**54,522,300**	**52,078,300**	**52,090,800**	**1,833,000**	**3.6%**
28	**OTHER EXPENDITURES:**								
29	DEBT SERVICE	626,850	625,200	625,200	630,000	630,000	630,000	4,800	**0.8%**
30	CONTRIBUTION TO DDP	150,000	150,000	150,000	175,000	150,000	150,000	-	**0.0%**
31	INSURANCE	1,101,819	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	-	**0.0%**
32	OTHER EMPLOYMENT EXPENSES	-	200,000	200,000	-	-	-	(200,000)	**-100.0%**
33	RETIREES PENSION	2,103,900	-	-	-	-	-	-	**0.0%**
34	BANK & CREDIT CARD FEES	47,338	57,800	57,800	55,000	55,000	55,000	(2,800)	**-4.8%**
35	STREET LIGHTS	829,050	830,000	830,000	750,000	750,000	750,000	(80,000)	**-9.6%**
36	CLRG A/C-ROBBINS HOSE	24,108	-	-	-	-	-	-	**0.0%**
37	SALE OF STOCK - KNOX BOX	14,092	-	-	-	-	-	-	**0.0%**
38	**OTHER EXPENSE SUBTOTAL**	**4,897,158**	**3,063,000**	**3,063,000**	**2,810,000**	**2,785,000**	**2,785,000**	**(278,000)**	**-9.1%**
39	**TRANSFERS**								
40	TRANSFER TO CAPITAL FUND - PROJECTS	3,173,600	5,511,200	5,511,200	6,460,200	1,799,100	889,700	(4,621,500)	**-83.9%**
41	APPROP. TO THE POLICE PENSION FUND	350,800	-	-	-	-	-	-	**0.0%**
42	APPROP. POLICE PENSION - STATE GRANT	861,195	850,000	850,000	860,000	860,000	860,000	10,000	**1.2%**
43	APPROP. TO THE GENERAL PENSION FUND	1,140,000	-	-	-	-	-	-	**0.0%**
44	TRANSFER TO ELECTRIC FUND (ERP)	25,000	25,000	25,000	25,000	25,000	25,000	-	**0.0%**
45	TRANSFER TO OTHER/CABLE FRANCHISE RESV	8,811	10,000	10,000	10,000	10,000	10,000	-	**0.0%**
46	TRANSFER TO INVENTORY WRITE-OFFS	25,000	25,000	25,000	25,000	25,000	25,000	-	**0.0%**
47	**TRANSFERS SUBTOTAL**	**5,584,406**	**6,421,200**	**6,421,200**	**7,380,200**	**2,719,100**	**1,809,700**	(4,611,500)	**-71.8%**
48	**TOTAL EXPENDITURES**	**55,202,527**	**59,742,000**	**59,719,500**	**64,712,500**	**57,582,400**	**56,685,500**	(3,056,500)	**-5.1%**
49	**BUDGET BALANCE**	**10,139,514**	**5,018,800**	**5,268,700**	**(5,994,000)**	**5,272,100**	**5,335,900**	317,100	**6.3%**
50	**TOTAL BUDGET BALANCE & EXPENDITURES**	**65,342,041**	**64,760,800**	**64,988,200**	**58,718,500**	**62,854,500**	**62,021,400**	(2,739,400)	**-4.2%**
51	EXCEEDS/(REMAINS)TO MEET REQUIREMENT	5,861,200	732,400	880,800	(10,270,000)	665,200	795,700		

		2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
52	**RESERVE BALANCES**								
53	CONTINGENCY	792,049	810,800	830,500	865,500	865,500	865,500	54,700	$700K

GOVERNMENTAL CAPITAL PROJECTS FUND SUMMARY

		2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	$ DIFFERENCE FY27 VS FY26 BUDGET	% CHG FY27 VS FY26 VS
1	**BEGINNING BALANCE - PROJECTS**	**3,792,946**	**3,566,100**	**3,949,200**	**1,529,700**	**1,529,700**	**1,529,700**	**(2,036,400)**	**-57.1%**
2	**REVENUES**								
3	STATE GRANTS - Other	793,990	3,924,500	7,447,000	10,160,500	10,160,500	10,160,500	6,236,000	**158.9%**
4	HIGHER EDUCATION PUBLIC SAFETY FUND	-	-	-	-	-	909,400	-	**0.0%**
5	LINE OF CREDIT (HEAVY DUTY VEHICLES)	-	-	324,500	-	-	-	-	**0.0%**
6	MISCELLANEOUS RECEIPTS	720	-	20,000	-	-	-	-	**0.0%**
7	INTEREST EARNINGS	4,907	-	-	-	-	-	-	**0.0%**
8	TRANSFER FROM GENERAL FUND	3,173,600	5,720,400	5,720,400	6,460,200	1,799,100	1,799,100	(3,921,300)	**-68.5%**
9	TRANSFER FROM ECONOMIC DEVELOPMENT	-	-	-	1,126,000	1,426,000	1,426,000	1,426,000	**0.0%**
10	TRANSFER FROM LODGING TAX	384,667	500,000	450,000	450,000	450,000	450,000	(50,000)	**-10.0%**
11	**SUBTOTAL CAPITAL PROJECT FUNDING SOURCES**	**4,578,083**	**10,144,900**	**13,961,900**	**18,196,700**	**13,835,600**	**14,745,000**	**3,690,700**	**36.4%**
12	**TOTAL FUNDING SOURCES**	**4,578,083**	**10,144,900**	**13,961,900**	**18,196,700**	**13,835,600**	**14,745,000**	**3,690,700**	**36.4%**
13	**TOTAL BEGINNING BALANCE & FUNDING SOURCES**	**8,371,029**	**13,711,000**	**17,911,100**	**19,726,400**	**15,365,300**	**16,274,700**	**1,654,300**	**12.1%**
14	**EXPENDITURES**								
15	CITY CLERK	-	-	-	200,000	100,000	100,000	100,000	**0.0%**
16	PLANNING	-	-	-	35,000	-	-	-	**0.0%**
17	FIRE	624,683	569,500	569,500	909,400	909,400	909,400	339,900	**59.7%**
18	GROUNDS	70,806	85,000	81,900	80,000	-	-	(85,000)	**-100.0%**
19	LIBRARY	57,365	-	-	94,100	-	-	-	**0.0%**
20	RECREATION	407,690	330,000	1,905,200	-	-	-	(330,000)	**-100.0%**
21	CODE ENFORCEMENT	42,369	135,000	135,000	-	-	-	(135,000)	**-100.0%**
22	INSPECTIONS	30,368	-	-	35,000	-	-	-	**0.0%**
23	POLICE	1,863,212	1,176,400	1,562,600	1,997,300	670,700	670,700	(505,700)	**-43.0%**
24	STREETS	2,017,310	2,870,000	3,652,600	2,773,500	1,426,000	1,426,000	(1,444,000)	**-50.3%**
25	STORMWATER	950,137	3,124,000	6,093,700	11,353,500	10,279,500	10,279,500	7,155,500	**229.0%**
26	SANITATION	437,608	-	-	-	-	-	-	**0.0%**
27	CITY MANAGER	40,000	-	-	-	-	-	-	**0.0%**
28	INFORMATION TECHNOLOGY	99,606	110,700	579,600	-	-	-	(110,700)	**-100.0%**
29	PUBLIC WORKS - ADMINISTRATION	27,660	-	-	-	-	-	-	**0.0%**
30	FACILITIES MANAGEMENT	-	474,000	480,100	8,000	-	-	(474,000)	**-100.0%**
31	GENERAL FUND ENG	41,322	-	-	-	-	-	-	**0.0%**
32	PROCUREMENT & INVENTORY	209,702	517,000	1,280,100	260,900	-	-	(517,000)	**-100.0%**
33	FLEET MAINTENANCE	520,171	44,100	41,100	-	-	-	(44,100)	**-100.0%**
34	**DEPARTMENT SUBTOTAL**	**7,440,007**	**9,435,700**	**16,381,400**	**17,746,700**	**13,385,600**	**13,385,600**	**3,949,900**	**41.9%**
35	BUDGET BALANCE	931,022	4,275,300	1,529,700	1,979,700	1,979,700	2,889,100	(2,295,600)	**-53.7%**
36	**TOTAL BUDGET BALANCE & EXPENDITURES**	**8,371,029**	**13,711,000**	**17,911,100**	**19,726,400**	**15,365,300**	**16,274,700**	**1,654,300**	**12.1%**

		2024/2025 ACTUAL	2025/26 ORIGINAL APPROVED	2025/26 PROJECTED	2026/2027 REQUESTED	2026/2027 RECOMMENDED	2026/2027 APPROVED	$ DIFFERENCE FY27 VS FY26 BUDGET	POLICY
37	**RESERVE BALANCES**								
38	CAPITAL ASSET RESERVE	1,536,184	1,404,700	1,666,000	1,781,000	1,781,000	1,781,000	376,300	Min $500K
39	PARKLAND/RECREATION	-	100,000	100,000	100,000	100,000	100,000	-	N/A

Residential (APRIL)

Category	FY26	FY27	FY27–FY26	FY27R	FY27R-FY26
Electric (761 kWh)	$130.70	$138.31	$7.61	$138.31	$7.61
EMS	$1.50	$1.50	$0.00	$1.50	$0.00
Public Safety	$0.00	$4.00	$4.00	$0.00	$0.00
Sewer (8 Tgals)	$77.71	$81.07	$3.36	$81.07	$3.36
Trash	$33.00	$33.00	$0.00	$33.00	$0.00
Water (8 Tgals)	$33.04	$33.04	$0.00	$33.04	$0.00
Monthly Total	$275.95	$290.92	$14.97	$286.92	$10.97
Property Tax ($150.8k)	$686.14	$761.54	$75.40	$731.38	$45.24
Equivalent Total*	$333.13	$354.38	$21.25	$347.87	$14.74

* Converted to monthly equivalent.

Residential (AUGUST)

Category	FY26	FY27	FY27–FY26	FY27R	FY27R-FY26
Electric (1,393 kWh)	$229.91	$248.30	$18.39	$248.30	$18.39
EMS	$1.50	$1.50	$0.00	$1.50	$0.00
Public Safety	$0.00	$4.00	$4.00	$0.00	$0.00
Sewer (8 Tgals)	$77.71	$81.07	$3.36	$81.07	$3.36
Trash	$33.00	$33.00	$0.00	$33.00	$0.00
Water (8 Tgals)	$33.04	$33.04	$0.00	$33.04	$0.00
Monthly Total	$375.16	$400.91	$25.75	$396.91	$21.75
Property Tax ($150.8k)	$686.14	$761.54	$75.40	$731.38	$45.24
Equivalent Total*	$432.34	$464.37	$32.03	$457.86	$25.52

* Converted to monthly equivalent.

Big Brothers Big Sisters. OF DELAWARE

-read into the record

5/18/26

Dover City Council
City Hall
15 Loockerman Plaza
Dover, DE 19901

Dear Members of Dover City Council,

I am writing on behalf of Big Brothers Big Sisters of Delaware to express our strong support for the continuation of Community Enhancement Funds within the City of Dover's budget.

These funds are not simply budgetary allocations, they are essential investments in the well-being, development, and future of Dover's youth and families. Through the support of Community Enhancement Funds, our organization was able to secure critical resources for our new Youth Engagement Center (YEC) located in Dover. Specifically, these funds allowed us to purchase much-needed equipment for our tutoring and learning lab, creating a safe and supportive environment where young people can access academic support, mentorship, and opportunities that may otherwise be out of reach.

For many nonprofit organizations like ours, Community Enhancement Funds serve as a lifeline. They provide direct, tangible support that strengthens community programming, expands access to essential services, and creates opportunities for underserved populations. In our case, this funding is helping to build a stronger future for youth by equipping them with tools for academic success, workforce readiness, and personal growth.

Eliminating these funds would significantly reduce the ability of organizations across Dover to meet pressing community needs. The ripple effect would be felt not only by nonprofits but by the families, children, and neighborhoods who rely on these programs every day. Community Enhancement Funds are a vital resource that helps local organizations address real challenges, foster equity, and contribute to safer, healthier communities.

We urge Dover City Council to preserve and continue funding this critical initiative. Supporting Community Enhancement Funds is a direct investment in the future of Dover, a future where youth are empowered, families are strengthened, and communities thrive.

Thank you for your continued leadership and commitment to the residents of Dover. We are deeply grateful for the support we have received and hope to see this important funding source remain a priority for years to come.

Sincerely,

Anya Lindsey

Anya Lindsey
Chief Executive Officer, Big Brothers Big Sisters of Delaware