

# **CRCOG 2004-05 Non-Tax Revenue Study**

## **Introduction:**

At the request of member communities, CRCOG has once again conducted a survey of non-tax sources of revenue among the region's 29 municipalities. The results of the latest survey are provided in the following data tables, grouped by departments. CRCOG has periodically conducted similar non-tax revenue surveys in the past. Once again, the latest study results indicate a wide disparity in the fees charged by Capitol Region communities to offset service costs.

Due to the volume of data, the Study has been broken into six individual PDF files consisting of this narrative, survey data in four broad service area categories, and the survey instrument. The individual departments within each service area are as follows:

- **Public Safety:** Animal Control, Fire, Health and Police
- **Administration and Operations:** Town Clerk and Public Works
- **Conservation and Development:** Building, Engineering, Inland Wetlands, and Planning & Zoning
- **Recreation:** Library and Leisure Services

The bookmarks in the Table of Contents pane of each PDF allow the reader to navigate to specific departments. Please feel free to contact Rebecca Augur or Hedy Ayers if you have difficulty accessing any of the report files at 860-522-2217, ext. 29 or 39.

## **Methodology:**

CRCOG updated previously used non-tax revenue survey instruments based on suggestions from municipal officials and previous years' results. The instrument was divided into 12 department-specific questionnaires, each of which included an array of common revenue categories, and was sent to all 29 chief administrative officials within the region in the fall of 2004. Some of the features added to the survey included a question regarding the purpose of the fee or fine, an estimate of the annual collection rate for each fee, forms of payment accepted and additional fee items. Also, for the first time, CRCOG included recreation department fees. A copy of the entire survey instrument is included in Appendix A of this report.

CRCOG generally obtained data from 20 of the region's municipalities (some departments had better response rates than others). Highlights of the results from each department are provided below, while the collected data is provided in the tables following this narrative.

## **Limitations:**

This study is intended to provide a benchmark for municipalities with respect to sources of non-tax revenue. CRCOG did not consider municipal collection records, enforceability issues and profitability rates in its collection or analysis of the data.

Response rates across departments and on the newly added questions regarding annual collection amounts, acceptable forms of payment and the purpose of fees were uneven. Moreover, the phrasing of the question as to whether fees were to re-coup costs or generate revenue may have caused confusion, as most municipal revenue is used to re-coup the cost of services. This will be addressed in any future surveys.

Finally, most of the data was collected at the end of 2004/early 2005, and some fees may have changed since that time. CRCOG would appreciate receiving updated fee schedules from member municipalities. Please send them to the attention of Hedy Ayers.

## **Results:**

Cash and checks are still the most commonly accepted forms of payment for all the fees and fines enumerated in this report. Money orders or bank checks are also accepted to a limited degree. More departments are accepting credit cards than in previous surveys, but most municipal departments still do not accept this form of payment.

A mixture of generating revenue and recovering costs was reported in all departments. As explained above, some confusion over this question may have limited the utility of the results of this question.

## ***Public Safety***

### **Animal Control:**

Much of the revenue generated from animal control fees is limited by state statute, so the survey yields little comparative value. However, a couple of fees exhibited a difference between municipalities, including those for daily quarantine and disposal of deceased animals. Disposal charges ranged from \$15 to almost \$80. Daily quarantine fees ranged from \$5 to \$15.

### **Fire:**

Fees for private fire service and false alarms had the biggest variations between communities. Fees for emergency medical services are limited by state regulations.

### **Health:**

Several municipalities in the Region are served by Health Districts encompassing multiple communities. Restaurant licenses are significant revenue generators for some health districts, with individual fees often based not only restaurant class, but also the number of seats. Fees related to septic systems and subdivision plan review varied significantly, from 1.5% of the cost of a septic system to a straight fee of \$300.

## **Police:**

As is evident from the parking fines table, fines differ substantially across towns, for many between \$10 and \$25 per infraction. Also of note is the difference in the time periods given to make payment before doubling parking fines – from 5 to 30 days.

Other punitive charges, such as failure to remove sidewalk snow fines, varied considerably, too. Finally, the results indicate that there are items for which some departments issue permits that other departments may want to consider permitting, such as tag sale permits. Bloomfield reported collecting about \$5,000 annually from such permits.

## ***Administration and Operations***

### **Town Clerk:**

Many of the fees collected by Town Clerks are set by state statute. A separate table of the estimated annual collection of those statutory fees is included in the raw data tables.

Fees for copying remain the most comparatively interesting item in the survey. These fees produced the largest estimated annual collection amounts, and communities reported a range of copying fees, from \$.15 to \$1.00 per page. Because there appeared to be confusion as to whether the survey instrument was asking for fees for *copies* of or for *filing* land records, the estimated annual collection for that category was removed from the table.

Also of note, some municipalities generate small amounts of revenue by collecting notary fees, whereas East Granby requests a donation to a food pantry.

### **Public Works:**

Waste removal fees differed in both types and amounts across municipalities. The two most commonly charged fees, for bulky waste disposal and commercial hauler permits, ranged substantially. In some towns, bulky waste permits appeared to be important revenue generators.

Many public works departments collect fees for driveway and excavation permits. Charges for this permit were as low as \$5 and as high as \$50. See also engineering department data for more driveway and excavation permit data.

## ***Conservation and Development***

### **Building:**

Building and electrical/plumbing/HVAC permit fees ranged from a low of \$10 to a high of \$20 per \$1,000 construction, whereas Certificates of Occupancy cost anywhere from \$5 to \$30. While clearly dependent on local construction activity, these permits generally account for substantial annual revenues.

## **Engineering:**

Of note, Manchester's engineering department indicated that it accepts credit cards. Many engineering departments indicated collecting driveway and excavation permits. Again, the fees for these permits ranged considerably, from \$10 to \$50. Only six communities reported GIS-related fees, and they showed little consistency. Map copy fees, which account for minor annual revenues, also showed a remarkable range.

## **Inland Wetlands:**

Many, though not all, municipalities distinguish between summary approvals and those for significant activities, charging more for plenary approval processes. Again, fees varied substantially between towns. For example, the fee to apply for a regulation amendment ranged from \$50 to \$300.

## **Planning & Zoning:**

From map copies to site plan approvals, these departments impose a host of fees, mostly to cover their own expenses. The survey once again showed planning and zoning fees vary widely between municipalities. (Note that when it was possible to determine, state surcharges were not included with the fee amount shown in the raw data tables.) For example, fees for regulation or map changes ranged from as low as \$95 to as high as \$550. Even the basis for fees on site plan approval differed among communities, with some charging a minimum plus per unit fee, others charging per square feet, while still others impose a straight fee.

## ***Recreation***

### **Library:**

Libraries generally reported the purposes of fines as not only revenue generators, but also deterrents to the loss or late return of materials. Other charges were generally considered as recovering costs. All accept checks and cash. Glastonbury currently accepts credit cards, while Marlborough indicated it was testing credit card use in 2005. About half the responding libraries accept money orders.

Overdue charges averaged \$.12 a day for books, and \$.91 a day for CDs, DVDs and videos. Fees for copying and printing averaged \$.12 a page. Fees for room use varied significantly.

### **Leisure:**

About half of the responding recreation departments indicated accepting credit cards, while a third accept debit cards. Almost all accept checks and cash, and some accept non-cash transfers and scholarships.

While most departments indicated their fees recovered costs, Enfield reported generating about \$140,000 for its Leisure Services Fund and Glastonbury reported generating \$714,000 for the general fund.

The myriad programs, classes and facilities offered and run by recreation departments made comparison difficult. Facilities fees had the most uniform, and therefore easily compared, responses.

Because leisure service fees were a new addition to this survey, we have included on the following pages an example of a fee schedule for recreation programs from Manchester. This example demonstrates not only the breadth of programs offered, but also the variety of purposes for each fee. Several recreation departments sent their recreation services catalogs, which CRCOG can share with interested parties.

**Manchester Recreation Department  
PROGRAM FEES 2004**

PROGRAM	FEE	REASON
Youth Facility Pass	\$10	Subsidized
Adult Facility Pass	\$50	Subsidized
Skate Park Pass	\$5	Subsidized
Youth Basketball	\$30, \$20, \$10	Sibling discount
Youth Indoor Soccer - 9 weeks	\$30, \$20, \$10	Sibling discount
Adult Indoor Basketball	\$455	Self-sustaining
Adult Outdoor Basketball	\$225	Self-sustaining
Adult Indoor Volleyball	\$325	Self-sustaining
Adult Softball	\$585	Self-sustaining
Adult Golf League - Mens	\$230	Green's fees, self-sustaining
Adult Golf - Mixed doubles	\$220	Green's fees, self-sustaining
Adult Swim Lessons	\$60	10 classes, self-sustaining
Swimming Lessons - Child	\$25/\$15 sibling	10 classes, self-sustaining
Lifeguard Training - Recert	\$50	2 classes (summer)
Lifeguard Training - Intensive	\$175	7 classes (summer)
Lifeguard Training	\$175	12 classes (summer)
Lifeguard Training	\$175	12 classes (fall)
Water Safety Instructor Course	\$200	12 classes, self-sustaining
Swim Team - Summer	\$65	30 classes, self-sustaining
Aqua Arthritis	\$56	14 classes, instructor, self-sustaining
Deep Water Aerobics	\$40	10 classes, instructor, self-sustaining
H2O Body Sculpt	\$56	14 classes, instructor, self-sustaining
H2O Body Sculpt	\$40	10 classes, instructor, self-sustaining

**Manchester Recreation Department  
PROGRAM FEES 2004**

PROGRAM	FEE	REASON
Special Needs - Camp Truepoint	\$30	6 weeks, self-sustaining
Special Needs - Camp Kennedy I & II	\$30	6 weeks, self-sustaining
Special Needs - Camp Kennedy Adult	\$30	1 week, self-sustaining
ART - (Middle, High School)	None	6 months, self-sustaining
Kids Club - (Elementary)	None	5 months, self-sustaining
Summer Day Camp 9-3 pm	\$30	Affordable camp care, subsidized
Summer Day Camp 7:30-5:30 pm	\$40	Affordable before and after care, subsidized
RLT Summer - Week 1	\$30	Self-sustaining
Partners in Play - Wonder Years	\$37.50	10 classes, self-sustaining
Partners in Play - Wee Two	\$37.50	10 classes, self-sustaining
Partners in Play - Happy Together	\$56	10 classes, self-sustaining
Partners in Play - Siblings class	\$37.50/\$17.50	10 classes, self-sustaining
Little Scientists	\$88	9 classes, self-sustaining
Jukido 6-14 yrs, 14+ older	\$40	12 classes, self-sustaining
Indoor Tennis Lessons 4-7 yrs	\$13	4 classes, self-sustaining
Indoor Tennis Lessons 8-18 yrs	\$26	4 classes, self-sustaining
Indoor Safety and Belay Lesson	\$50	1 class, instructor, self-sustaining
Try a Climb Ind Rock Climb 6-18 yrs	\$25	1 class, instructor, self-sustaining
Try a Climb Ind Rock Climb 18+ yrs	\$40	1 class, instructor, self-sustaining
Ind Rock Climb/Beginners 13+ yrs	\$40	1 class, instructor, self-sustaining
Indoor Rock Climbing Club/Youth	\$150	8 classes, instructor, self-sustaining
Specialized Drop-in Rec Program	None	25 weeks, self-sustaining
Friday Night Movie	\$12	1 class, self-sustaining
Friday Night Bowling (Winter 2004)	\$15	1 class, self-sustaining
Friday Night Arcade (Winter 2004)	\$5	1 class, self-sustaining
Friday Night Indoor Rock Climbing	\$10	1 class, self-sustaining

**Manchester Recreation Department  
PROGRAM FEES 2004**

PROGRAM	FEE	REASON
Aqua Arthritis	\$85	22 classes, staff, self-sustaining
H2O Body Sculpt	\$65	16 classes, self-sustaining
Belly Dancing	\$35	8 classes, instructor, self-sustaining
Tapercise (Intro, Intermediate, Adv)	\$50	10 classes, instructor, self-sustaining
PACE	\$25	10 classes, instructor, self-sustaining
Yoga (Beginner, Intermediate)	\$35	8 classes, instructor, self-sustaining
ACTIVE for Seniors	\$45	20 classes, instructor, self-sustaining
Water Exercise on Your Own	\$25	20 classes, instructor, self-sustaining
Cardio Kickboxing	\$60	20 classes, instructor, self-sustaining
Going Ballistic	\$50	16 classes, instructor, self-sustaining
Walk and Tone	\$60	20 classes, instructor, self-sustaining
Stress Busters	\$60	20 classes, instructor, self-sustaining
Tai Chi	\$40	10 classes, instructor, self-sustaining
Hatha Yoga	\$44	10 classes, instructor, self-sustaining
Easy Yoga	\$35	10 classes, instructor, self-sustaining
Get Real Weight Management	\$56	10 classes, instructor, self-sustaining
Start Smart Basketball or Soccer	\$65	7 classes, instructor, self-sustaining
New York Style Mambo Salsa Dance	\$42	5 classes, instructor, self-sustaining
Step Aerobics	\$60	20 classes, instructor, self-sustaining
Complete Fitness	\$60	20 classes, instructor, self-sustaining
Pump It Up	\$60	20 classes, instructor, self-sustaining
Chi Kung	\$65	15 classes, instructor, self-sustaining
Women's Self-Defense	\$25	9 classes, instructor, self-sustaining
Puppy and Dog Training Classes	\$90	6 classes, instructor, self-sustaining
Water Workout for Kids	\$40	12 classes, instructor, self-sustaining
Skateboarding Lessons (Intro)	\$65	10 classes, instructor, self-sustaining

**Manchester Recreation Department  
PROGRAM FEES 2004**

PROGRAM	FEE	REASON
Earl Yost Tennis Tournament	\$15 - \$26	3 days, self-sustaining
Fun and Fitness	\$25	5 classes, staff, self-sustaining
Knitting (Beginner)	\$20	2 classes, instructor, self-sustaining
Holiday Ornament	\$5 adult \$3 child	1 class, instructor, self-sustaining
Fall Candle Making	\$10	1 class, instructor, self-sustaining
Gift Photo Book	\$10	1 class, instructor, self-sustaining
Kids Can Knit	\$8	1 class, instructor, self-sustaining
Scarf Knitting	\$15	1 class, instructor, self-sustaining
Just 4 Fun Nappy's Puppet Show	\$5 adult \$3 child	Self-sustaining
Scrapbooking	\$33	4 classes, instructor, self-sustaining
Dream a Little Dream w/Art Making	\$33	4 classes, instructor, self-sustaining
Mask Making	\$33	4 classes, instructor, self-sustaining
Little Mermaid Play - Cheney Hall	\$6.00 adult \$3.00 child	Self-sustaining

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