

Kent County Levy Court

LEVY COURT COMMISSIONERS

Hon. Terry L. Pepper, President

Hon. Allan F. Angel, Vice President

Hon. W. Paul Hertz Jr.

Hon. Jeffrey W. Hall

Hon. Robert J. Scott

Hon. H. Joanne Masten

Hon. George “Jody” Sweeney

Kenneth C. Decker,
County Administrator

Fiscal Year 2024 Budget

SERVING KENT COUNTY WITH PRIDE



Kent County Levy Court

Office of the County Administrator

555 Bay Road
Dover, DE 19901

Dear Residents,

In the Levy Court's FY 24 budgets, you will find all of the information on the County's projected revenues and expenses for the coming year. There are line items, numbers, and explanations. What the Budget Book doesn't have is the story.

An annual budget is like a single frame taken from a movie. To understand our financial situation requires us to go back over a decade to the Great Recession. The County survived the downturn through severe austerity measures. Those measures—and a post-recession recovery—buoyed the County for a decade. By 2019, cracks were starting to show in our financial foundation.

The combination of COVID-related federal relief and a white-hot real estate market delayed a fiscal reckoning until this budget cycle. With the increase in interest rates, the pace of home sales slowed leading to a severe loss of real estate transfer taxes. That combined with higher operating costs due to inflation created a serious deficit. The County's budget process began with a shortfall of over \$8 million.

Closing the gap required tremendous work. The Board cut spending, held the line on market-based employee compensation, and bridged the gap with the first property tax increase since 2009. While the tax increase may be what many note, the real story of the FY 24 budget is the Commissioners' decision to put fiscal responsibility first. They did not "kick the can down the road," eliminate services, or balance the budget on the backs of the employees by cutting positions, pay, or benefits. Put simply, they acted as leaders.

The Kent County Levy Court runs a lean operation. We provide core services with few frills. The FY 24 budgets represent a seamless continuation of the Board's fiscally responsible philosophy, the hard work of Commissioners and staff, and the unfailing support of our community. Thank you for the opportunity to continue "serving Kent County With Pride."

Sincerely,

Ken Decker
County Administrator

KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2024
Budget

Governmental Funds

General Fund
Special Revenue Funds
Capital Project Funds

Proprietary Funds

Enterprise Funds
Internal Service Funds

Fiduciary Funds

Pension Trust Fund
Retiree Benefits Trust Fund



Levy Court Commissioners

Hon. Terry L. Pepper, President

Hon. Allan F. Angel, Vice President
Hon. W. Paul Hertz Jr.
Hon. Jeffrey W. Hall

Hon. Robert J. Scott
Hon. H. Joanne Masten
Hon. George "Jody" Sweeney

County Administrator

Kenneth C. Decker

"The Heart of Delaware"

MISSION

As employees of Kent County, our mission is to provide quality services to residents. These services include planning for County development, enforcement of the zoning ordinances and building codes, retention of records, wastewater treatment and environmental management, emergency medical services, parks and recreational programming, library services, and support for the elderly and handicapped. We strive to be efficient and effective at our jobs and work hard to protect the County's investment in these services.

We always try to be responsive to our customers' needs. Our customers are all of the people who come into contact with the systems and services we provide (i.e., citizens, elected officials, public agencies, the private business sector and our contemporaries.)

Our customers rely on our experience and expertise. Their needs create our jobs, and our service should always recognize the importance we place on their support.

KENT COUNTY SERVICES

First is the requirement of County government to meet the statutory requirements of the Delaware Constitution and the Delaware Code. These requirements are as follows:

- Building construction permits and inspection
- Commissioner oversight and general administration
- Court support services
 - Subpoena service
- Deed recordation and related legal documents
- Emergency medical services (advanced life support)
- Engineering services including
 - Garbage collection management
 - Sewer service
 - Street lighting districts
- Land management
- Land use enforcement procedures
- Library services
- Marriage licensing
- Park services
- Property assessment
- Property tax collection for County and school districts
- Wills registration
- Dog Control

Second is the necessity of ensuring other essential services are in place to support the statutory departments. Third is to offer a spectrum of coverage to meet County necessities. These departments are as follows:

- Finance
- Information Technology
- Emergency Communications
- Emergency Management
- Personnel
- Community Services

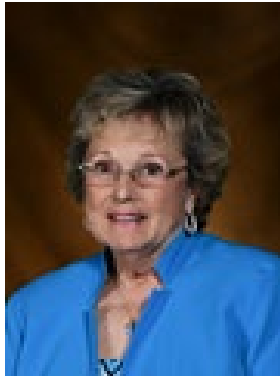
Our County organization facilitates the achievement of these obligations. Staffing levels are established to satisfy the requirements and provide prompt response to requests for service.

KENT COUNTY LEVY COURT COMMISSIONERS

Hon. H. Joanne Masten
1st Levy Court District

344 West South St.
Smyrna, DE 19977

(302) 270-1747



Hon. Jeffrey W. Hall
2nd Levy Court
District

240 S. Shore Drive
Dover, DE 19901

(302) 632-0757



Hon. Allan F. Angel
3rd Levy Court District
Vice President
101 Nixon Lane
Dover, DE 19901

(302) 382-6735



Hon. Robert J. Scott
4th Levy Court
District

894 Bloomfield Dr.
Harrington, DE
19952

(302) 505-0198



Hon. George "Jody" Sweeney
5th Levy Court District

846 Moose Lodge Rd.

Camden-Wyoming, DE
19934

(302) 943-7328



Hon. W. Paul Hertz Jr.
6th Levy Court
District

1100 Raven Circle
Wyoming, DE
19934

(302) 505-2310



Hon. Terry L. Pepper
President
At Large

104 Captain Davis Dr.
Camden-Wyoming, DE
19934

(302) 697-9194

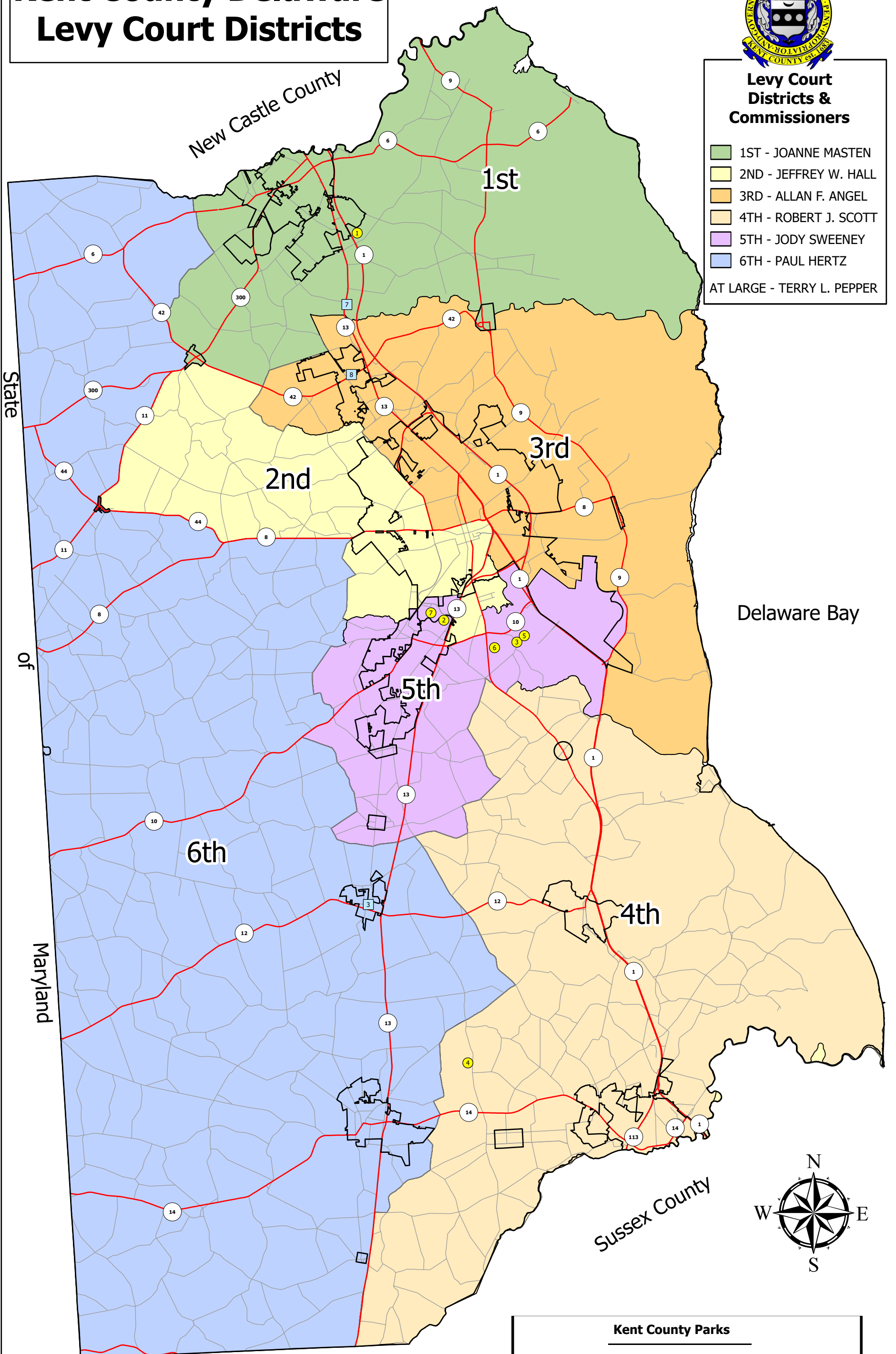


Kent County Delaware Levy Court Districts

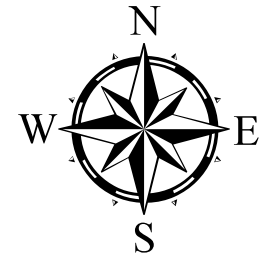


Levy Court Districts & Commissioners

- 1ST - JOANNE MASTEN
- 2ND - JEFFREY W. HALL
- 3RD - ALLAN F. ANGEL
- 4TH - ROBERT J. SCOTT
- 5TH - JODY SWEENEY
- 6TH - PAUL HERTZ
- AT LARGE - TERRY L. PEPPER

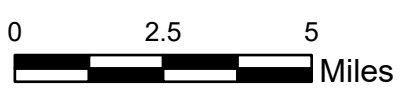


Delaware Bay



Kent County Parks

- 1 Big Oak County Park
- 5 Hunn Conservation Area
- 2 Brecknock County Park
- 6 Tidbury Creek County Park
- 3 Lebanon Landing County Park
- 7 Kesselring Park Land
- 4 Browns Branch County Park



**Fiscal Year 2024 Adopted Operating Budget
Table of Contents**

Introduction..... 1

 Overview..... 1

 Financial Policies 2

 Budget Narrative 3

 Budget Process 9

 Budget Schedule 11

 Description of Funds..... 12

 Departmental Organization 15

 County Organizational Chart..... 16

 Position Summary..... 17

 All Funds Summary 18

 All Funds Revenue Summary Graph 19

 All Fund Expenditures Summary Graph..... 20

 General Fund 21

 Budget Highlights..... 22

 General Fund Budget Assumptions 26

 General Fund Revenues and Expenditures Summary Graph 33

 General Fund Revenue and Expenditures 34

 Department of Administration 39

 Administration 40

 Economic Development..... 42

 Emerging Enterprise Development Center 43

 Information Technology..... 44

 Personnel..... 46

 Facilities Management..... 48

 Legal..... 49

 Department of Finance..... 51

 Finance Administration 52

 Accounting Services 53

 Tax Section 54

 Assessment 56

**Fiscal Year 2024 Adopted Operating Budget
Table of Contents**

Department of Community Services 59

Community Services Administration..... 60

 Library Services..... 61

 Library Standards Grant..... 63

 Recreation..... 64

 Parks 66

 Suburban Parks..... 68

Department of Planning Services 69

 Planning Services Administration 70

 Geographic Information Systems 71

 Inspections & Enforcement 73

 Planning..... 75

Department of Public Safety 77

 Public Safety Administration 78

 Emergency Communications 80

 Emergency Medical Services (EMS) 82

 Emergency Management..... 85

Row Offices 87

 Clerk of the Peace 88

 Recorder of Deeds 90

 Register of Wills 92

 Sheriff 93

Special Grants and Programs..... 95

 Open Space Preservation..... 96

 Stormwater Management..... 96

 Dog Control Support..... 96

 Community Service Grant Awards 97

**Fiscal Year 2024 Adopted Operating Budget
Table of Contents**

Special Revenue Grant Funds 101

 Community Development Block Grant Fund..... 102

 Neighborhood Stabilization Grant Fund..... 104

 American Rescue Plan Act Fund 105

General Fund Capital Projects Fund..... 107

AeroPark Fund 135

Sewer Fund 137

 Introduction 137

 Sewer Fund Budget Assumptions..... 142

 Sewer Fund Revenues and Expense Summary Graphs..... 151

 Sewer Fund Summary of Revenues and Expenses 152

 Engineering: Administration..... 153

 Engineering: Environmental Programs..... 155

 Wastewater Facilities: Plant Administration..... 157

 Wastewater Facilities: Operations & Bio-solids 159

 Wastewater Facilities: Maintenance..... 161

 Sewer Fund Capital Projects 163

Landfill Fund..... 187

Street Light Fund 189

Trash Collection Fund 196

Stormwater Maintenance Districts Fund 201

Medical Benefits Fund..... 205

Pension Trust Fund..... 207

Retiree Benefits Trust Fund 209

Glossary of Financial Terms..... 211

Acronyms 214

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTED DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

ORDINANCE 23-11

An Ordinance adopting the budgets of Kent County, Delaware, for the fiscal year beginning July 1, 2023.

WHEREAS, The Kent County Levy Court Commissioners have diligently reviewed actual revenues and expenses for FY 23 and projected revenues and expenses for FY 24, and

WHEREAS, after careful consideration, the Kent County Levy Court Commissioners have developed budgets for all general, restricted, and other funds.


NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. The Kent County Levy Court Fiscal Year 2024 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Section 2. This Ordinance is adopted pursuant to the powers conferred upon the Levy Court of Kent County, Delaware, in the Delaware Code, Title 9, Section 4110.

Section 3. If any section, paragraph, sentence, clause, or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall continue in full force and effect; and to this end, the provisions of this Ordinance are hereby declared to be severable.

**ADOPTED BY THE LEVY COURT
OF KENT COUNTY, DELAWARE**



PRESIDENT, KENT COUNTY LEVY COURT
THIS 13th DAY OF June, 2023

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2024 Budgets, for the fiscal year beginning on July 1, 2023, and ending June 30, 2024.

Section 1. The Statement of Anticipated **General Fund Revenues** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues:</u>	<u>Amount Year Ending June 30, 2024</u>
<u>Taxes</u>	
Real Property - County	\$ 14,541,500
Real Property - Library	315,000
Real Property - Suburban Parks	15,400
Realty Transfer Tax	6,000,000
Telephone Tax	270,000
Penalties and Interest	106,000
Total Taxes	<u>21,247,900</u>
<u>Grants</u>	
Federal Grants	
Emergency Management Planning Grant	187,100
State Grants	
LEPC State Grant	73,200
Library Standards Grant	229,700
Paramedic Grant	2,453,400
Total Grants	<u>2,943,400</u>
<u>Charges for Services</u>	
General Government Services	
Building Entrance ID Fees	400
No-Photo ID Fees	5,000
Room Rental Fees - Admin Building	500
Information Technology Fees	4,000
Technology Fees - Deeds Office	160,000
Return Check Fees	1,800
Manufactured Housing Letter Fees	15,000
Assessment Office Fees	400
Monition Related Fees	115,000
Community Services	
Recreation Fees - General	100,000
Recreation Fees - Rec Center	216,000
Rec Center Rental Fees	4,000
Rec Center CAM Fees	27,500
Parks Special Programs Fees	27,200
Parks Rental Fees	3,200
Library Fines	1,600
Misc Library Fees	4,200

<u>Revenues (continued)</u>	<u>Amount Year Ending June 30, 2024</u>
Planning Services	
Inspections and Enforcement Fees	1,340,000
Code Enforcement Fines	600
I&E Lien Admin Fees	7,000
Grass Cutting Reimbursement	40,000
Housing Demolition Reimbursement	25,000
Manufacture Housing Demo Reimbursement	20,000
Planning Application Fees	78,000
Zoning Application Fees	19,000
Misc Planning Fees	800
HOA Administration Fees	5,100
Stormwater Management Admin Fees	8,200
Street Addressing Fees	15,000
GIS Fees	400
Public Safety Services	
Special Events Fees	28,500
Training Center Fees	2,800
Constitutional Row Offices	
Clerk of Peace - Marriage License & Ceremony	96,000
Recorder of Deeds Fees	3,496,000
Register of Wills Fees	814,000
Sheriff	795,100
Total Charges for Services	<u>7,477,300</u>
<u>Other Revenue</u>	
Rental Income	24,200
Payment In Lieu of Taxes	9,000
Employee Pension Withholding	220,000
Interest Income	1,600,000
Miscellaneous Revenue	40,000
Total Other Revenue	<u>1,893,200</u>
<u>Other Financing Sources</u>	
Interfund Transfers In	1,650,300
Appropriated Reserve	2,048,900
Total Other Financing Sources	<u>3,699,200</u>
<u>Total Revenues</u>	<u>\$ 37,261,000</u>

Section 2. The Statement of Anticipated **General Fund Expenditures** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Expenditures</u>	<u>Amount Year Ending June 30, 2024</u>
General Government	
Administration Department	
Administration	\$ 1,663,700
Economic Development	64,600
Emerging Enterprise Development Center	9,900
Information Technology	2,392,500
Human Resources	748,400
Facilities Management	1,217,800
Legal Services	120,000
Finance Department	
Finance Administration	580,100
Accounting Services	1,556,200
Tax Division	1,299,800
Assessment Division	1,913,200
<u>Total General Government</u>	<u>11,566,200</u>
Community Services	
Community Services Administration	385,800
Library Services	827,500
Library Standards Grant	229,700
Recreation	1,684,800
Parks	1,270,900
Suburban Parks	15,300
<u>Total Community Services</u>	<u>4,414,000</u>
Planning Services	
Planning Svices Administration	576,300
Geographic Information Systems	685,600
Inspections & Enforcement	2,583,200
Planning Division	1,795,600
<u>Total Planning Services</u>	<u>5,640,700</u>
Public Safety	
Public Safety Administration	210,400
Emergency Communications	4,298,300
Mobile Command Center	30,700
Emergency Medical Services	8,556,100
EMS Special Events & Non Reimbursable Costs	1,218,900
Emergency Medical Services-Training Center	2,800

<u>Expenditures (Continued)</u>	Amount Year Ending June 30, 2024
Public Safety (continued)	
Emergency Management - EMPG	379,800
Emergency Management - LEPC	73,600
Total Public Safety	14,770,600
Constitutional Row Offices	
Clerk Of The Peace	361700
Recorder of Deeds	845700
Register of Wills	693100
Sheriff	960,600
Total Row Offices	2,861,100
Special Grants and Programs	
Opn Space Preservation	200,000
Dog Control Support	685,400
Community Service Grants	1,587,800
Total Special Grants and Programs	2,473,200
Other Expenditures	
Building Security	110,000
Debt Retirement	540,200
Interest Expense	133,400
Benefit to Retirees	67,000
Contingency	500,000
Total Other Expenditures	1,350,600
Other Financing Uses	
Transfers Out	2,576,400
Total Transfer Out	2,576,400
Less: Indirect Cost Allocation	(8,391,800)
<u>Total Expenditures</u>	<u>\$ 37,261,000</u>

Section 3. The Statement of Anticipated Sewer Fund Revenues and Expenses for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
Operating Revenues	
User Fees	\$ 20,325,000
Permit & Review Fees	128,000
Rent	95,600
Other Revenue	515,400
Non-Operating Revenue	
Interest	400,000
Miscellaneous Revenues	50,900
Other Financing Sources	
Transfers	852,600
Appropriated Retained Earnings	3,076,500
<u>Total Revenues and Other Financing Sources</u>	<u>\$ 25,444,000</u>
<u>Expenses and Debt Service</u>	
Operating Expenses	
Administrative Costs	4,826,100
Operations	7,847,300
Maintenance	5,935,900
Non-Operating Expenses	
Capital Expenses	2,035,000
Debt Service	3,799,700
Contingency	1,000,000
<u>Total Expenses and Debt Service</u>	<u>\$ 25,444,000</u>

Section 4. The Statement of Anticipated Capital Projects Revenues and Expenditures for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
Grants	\$ 631,300
Other Financing Sources	
Transfer - ARPA Funds	5,330,000
Transfer - Restricted RETT Funds	915,100
Transfer - General Fund	1,039,800
	<hr/>
<u>Total Revenues and Other Financing Sources</u>	<u>\$ 7,916,200</u>

<u>Expenditures</u>	
General Government	
Administration	\$ 286,900
Facilities Management	1,693,400
Community Services	330,500
Planning Services	30,000
Public Safety	2,561,400
Row Offices	27,000
Economic Development	135,000
Special Projects and Programs	2,852,000
	<hr/>
<u>Total Capital Projects Expenditures</u>	<u>\$ 7,916,200</u>

Section 5. The Statement of Anticipated Special Revenue Funds Revenues and Expenditures for the Fiscal Year ending June 30, 2024, is as follows:

CDBG	
<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
Grants	\$ 817,300
Transfers from General Fund	621,500
	<hr/>
<u>Total Revenues and Other Financing Sources</u>	<u>\$ 1,438,800</u>

<u>Expenditures</u>	
Grant Expenditures	\$ 817,300
County Match	621,500
	<hr/>
<u>Total Expenses and Debt Service</u>	<u>\$ 1,438,800</u>

Section 6. The Statement of Anticipated **AeroPark Revenues and Expenditures** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenue</u>	<u>Amount Year Ending June 30, 2024</u>
Interest Income	\$ 7,000
<u>Total Revenue</u>	<u>\$ 7,000</u>
<u>Expenditures</u>	
Economic Development	\$ 7,000
<u>Total Expenditures</u>	<u>\$ 7,000</u>

Section 7. The Statement of Anticipated **Landfill Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
Non-Operating Revenues	
Interest	\$ 14,000
Other Financing Sources	
Contribution from HLCC	3,000
<u>Total Revenues and Other Financing Sources</u>	<u>\$ 17,000</u>
<u>Expenses</u>	
Operating Expenses	
Legal & Contractual	\$ 8,000
Indirect Costs	9,000
<u>Total Expenses</u>	<u>\$ 17,000</u>

Section 8. The **Street Light District Rates** required to be set annually by Levy Court as authorized under Delaware Code Title 9, Chapter 51 are as follows:

Dist.		FY 2024
#	Street Light District Name	Rates
1	Briar Park	106.01
2	Kent Acres	57.58
3	Rodney Village	75.86
4	Capitol Park	88.86
6	Richardson Estates	57.64
8	Moores Lake	83.87
9	Old Mill Acres I	66.47
10	Northridge	65.68
11	Brookdale Heights	108.72
13	Windswept	116.80
14	Star Hill	70.70
20	Generals Greene	53.02
21	Tamarac/Burwood	141.75
22	Sheffield Farms	97.49
23	Kentbourne	145.94
24	Eagles Nest	76.38
25	Old Mill Acres II	88.31
26	Pennwood	86.90
27	Hidden Acres	160.20
28	Windy Way	62.33
39	Brookfield	126.13
41	Stonegate	119.34
42	John-Charlton Estates	146.47
44	Wild Quail (Golf & Country Club)	43.79
48	Sandy Hills	101.64
49	Pleasant Woods	69.52
51	Normansmeade	61.60
54	Winding Ridge	71.52
55	Kentwood	40.82
56	Riverview Estates	56.44
57	Jonathans Landing	54.49
58	Misty Pines	178.10
59	South Glen	67.21
60	Summerfield Village	95.55
61	Carlisle Village IV & Woods	56.00
62	Canterville	53.29
63	Church Creek	108.10
64	Meadow Ridge	80.21
66	Magnolia Meadows	71.27
67	Moores Meadows	133.61
68	The Orchards	150.10
71	Oaknoll	69.80
72	Fields of Magnolia	132.86
73	Pleasant Hill	124.31

Street Light District Rates (continued)

Dist.		FY 2024
#	Street Light District Name	Rates
74	Chimney Hill	67.52
75	Dykes Branch	110.43
76	Crystal Creek	91.79
77	Meadowbrook Acres	50.16
78	Village at Wild Quail	71.09
79	Hunters Ridge	69.79
80	Maplehurst	103.09
81	Doe Run	142.29
83	Cardinal Hills	74.14
84	Rolling Meadows	67.70
85	Village Drive	71.01
86	Twelve Oaks	159.54
87	Carlisle Village I, II, III	56.98
88	Planters Woods	69.61
89	Garrison Lake West/Fairway	82.40
90	Traybern	134.97
92	Wynn Wood	145.04
93	Mt. Vernon Estates	108.66
94	Jacksons Ridge	128.11
95	Planters Run	79.74
96	Pleasant Valley	82.95
97	Stag Crossing	63.34
98	Fernwood	99.23
99	Burtonwood Village	70.46
100	Chestnut Ridge	74.91
101	Lakeshore Village	64.65
102	Pheasant Pointe II	68.94
103	Brenford Station	57.22
104	Rockland Hills	60.21
105	Greenview/Highview Acres	114.32
106	Grand Oaks	87.45
107	Rockland West	73.93
108	Derbywood	131.54
109	Otter Run	76.85
110	Twin Willows	64.60
111	Grandview Meadows	150.30
112	Quail Landing	128.18
113	Riverside	140.53
114	Wicksfield	79.65
115	Stonewater Creek	93.74
118	Weatherstone Crossing	101.40
120	Chestnut Ridge Sec 2	72.77

Street Light District Rates (continued)

Dist.		FY 2024
#	Street Light District Name	Rates
121	Pine Ridge	57.32
122	Heritage Trace	52.40
123	Providence Hill	74.59
124	Stone Ridge	89.22
126	Country Field	150.88
127	Pinehurst Village	59.07
128	Laureltowne	45.56
129	Point Landing	41.00
130	Harmony Hill	78.20
131	The First Tenth	102.96
132	Estates at Wild Quail	220.85
133	Longacre Village	103.21
134	Whitetail Run	87.83
135	Brenford Woods	40.48
136	Hampton Hills	249.86
137	Jockey Hollow	50.55
138	Satterfield	113.23
139	Spring Meadow	31.11
140	Meadows at Chestnut Ridge	47.69
141	Townsend Fields	60.37
142	Massey's Mill	57.21
143	Olde Field Village	42.94
144	Breeders Crown Farm	105.09
145	Courseys Point	39.70
146	Garrison Circle	53.71
147	Rsrv Chestnut Ridge	58.86
149	Timber Mills	46.85
150	Pintail Point	145.51
151	Champions Club Johnathans Landing	47.81
152	Roesville Estates	57.78
153	Barrett Farms	147.05
156	Mount Friendship	75.13
157	Village of Eastridge	81.97
158	Willowwood	44.59
161	Hazel Farm	202.38
163	Pickering Point	47.64
164	Quail's Nest	83.04
165	Hunters Run	219.59
166	Lynnwood Village	123.31
167	Dogwood Meadows	54.67
168	Dickinson Creek	56.49
169	Villages of Nobles Pond	108.05

Street Light District Rates (continued)

Dist.		FY 2024
#	Street Light District Name	Rates
170	East Bay Point	175.15
171	Wood Field	73.55
172	The Ponds At Willow Grove	155.56
173	Robin Hill	89.67
175	Fox Hollow	50.09
176	Victoria Meadows	129.35
177	Green Hill Farm Estates	102.68
178	Alexander's Village	46.11
179	Derby Shores	138.17
180	Hidden Brook	51.05
181	Forty Nine Pines	50.87
182	Danfield Estates	119.21
183	Fork Landing West	47.74
185	Estates of Verona Woods	67.07
187	Auburn Meadows	79.50

Section 9. The Statement of Anticipated **Streetlight Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

Revenue	Amount Year Ending June 30, 2024
User Fees	\$ 1,298,900
<u>Total Revenue</u>	<u>\$ 1,298,900</u>
<u>Expenses</u>	
Operational Insurances	\$ 300
Indirect Costs	58,400
Administrative Services	149,600
Office Supplies	200
Legal and Contractual Services	500
Utilities	100
Vehicle Expenses	2,000
Capital Expenses	1,000
Electric Company Charges	1,086,800
<u>Total Expenses</u>	<u>\$ 1,298,900</u>

Section 10. The **Trash Fund District Rates** required to be set annually by Levy Court as authorized under Delaware Code Title 9, Chapter 47 are as follows:

Trash Fund Rates:

There are two uniform trash collection fees that are billed Annually:

Trash Districts with Yard Waste	\$	351.50
Trash Districts without Yard Waste	\$	322.00

Section 11. The Statement of Anticipated **Trash Collection Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenue</u>	Amount Year Ending June 30, 2024
User Fees	\$ 5,858,900
<u>Total Revenue</u>	<u>\$ 5,858,900</u>
<u>Expenses</u>	
Operational Insurances	\$ 700
Indirect Costs	58,400
Administrative Services	162,300
Office Supplies	700
Furniture and Equipment	340,900
Legal and Contractual Services	500
Operating Supplies	200
Utilities	200
Vehicle Expenses	7,000
Miscellaneous	100
Trash Collection	5,287,900
<u>Total Expenses</u>	<u>\$ 5,858,900</u>

Section 12. The Statement of Anticipated **Stormwater Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues</u>	<u>Amount Year Ending June 30, 2024</u>
Operating Revenue	
User Fees	\$ 134,400
Non-Operating Revenues	
Interest	6,000
<u>Total Revenues</u>	<u>\$ 140,400</u>
<u>Expenses</u>	
Operating Expenses	
Administration Fees	\$ 10,300
Maintenance	86,500
Capital Expenditures	43,600
<u>Total Expenses</u>	<u>\$ 140,400</u>

Section 13. The Statement of Anticipated **Medical Trust Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues</u>	<u>Amount Year Ending June 30, 2024</u>
Operating Revenue	
Employer Contributions	\$ 8,055,000
Employee Contributions	924,600
Other Revenue	61,000
Non-Operating Revenues	
Interest	24,600
<u>Total Revenues</u>	<u>\$ 9,065,200</u>
<u>Expenses</u>	
Operating Expenses	
Medical Insurance Premiums	\$ 8,760,600
Medical Claims	280,100
Trustee Fee and Wire Charges	24,500
<u>Total Expenses</u>	<u>\$ 9,065,200</u>

Section 14. Fiscal Year 2024 Kent County Levy Court Budget Narrative is as described below:

- 1) Whenever a supplemental or program request is submitted to Levy Court during the current budget year and exceeds \$1,000, a fiscal note explaining how the request will impact the adopted budget and how it will be funded in the future must be included.
- 2) Department heads may redistribute monies within their respective budgets from one minor code to another within the 100-190 or 200-250 or 300-900 groups without approval of the County Administrator. Transfers are permitted between the specified groups of up to 10 percent per annum of the group total with the written approval of the County Administrator.
- 3) No funds in minor codes 375-390 may be encumbered for equipment unless said purchase was detailed in the departments' approved budget request. An exception request may be submitted to the County Administrator for approval. The exception request must give details regarding the need for the requested alternative.
- 4) The County Administrator may approve intra-fund transfers of up to 5 percent per annum. Budget amendments exceeding these conditions shall be referred to Levy Court.

The required forms are available on the County computer system (V: drive) or from the Finance Department and must be properly submitted and entered into the budget software before any funds may be encumbered.

- 5) Financial allocations to other governmental agencies or jurisdictions contained in this budget are subject to separate approval by Levy Court of a written agreement containing the specific obligations of the parties. Such budgeted allocations are subject to adjustment and may not apply to Community Service Grants.
- 6) The County is committed to full compliance with all required provisions of the Patient Protection and Affordable Care Act, Women's Health and Cancer Rights Act of 1988, HIPAA, COBRA, protected health information, Fair Credit & Reporting Act among others and exercises all the legal protections afforded therein. Summaries of Benefits & Coverage and other required notices are located in the Kent County Personnel Office and/or on the Employee Portal page on the Kent County Levy Court website.
- 7) The County is committed to full compliance with all non-discrimination laws and wage and hour laws including the Fair Labor Standards Act and exercises all the legal protections afforded by it.
- 8) Employees shall be ineligible for reimbursement for any meals whenever on official County business or attending a training/educational program lasting no more than one day and located within the State of Delaware, unless said meal is included in the program registration cost. Employees attending such single day programs or meetings outside the State of Delaware shall be eligible for reimbursement of actual meal cost, up to the amounts set by County policy, upon request and submission of actual receipts.

FY2024 Levy Court Budget Narrative (continued)

- 9) Mileage is computed at the prevailing U.S. General Services Administration (GSA) privately owned vehicle mileage reimbursement rate for personal vehicle use on County business, with the primary work site or residence, whichever is closer to the destination, as the starting point. When a County vehicle is available, employees shall use the County vehicle for such County business or receive the lower GSA reimbursement rate. The GSA rate in effect as of July 1, 2023, shall be used as the rate for reimbursement for the first six months of the County's 2024 fiscal year and the GSA rate in effect as of January 1, 2024, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 10) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys is \$210/hour.
- 11) Kent County was awarded funding under the American Rescue Plan Act (ARPA). The funding is reflected under the Special Revenue Grant section.
- 12) All employees shall receive electronically deposited paychecks except those persons without a checking account or other reason approved by the Personnel Director. Employees are paid every two weeks on Friday. If the normal payday is a holiday, then payday is on the last workday before holiday. Employees are paid one week in arrears.
- 13) The normal County work week is from 12 midnight on Sunday to 11:59 p.m. Saturday. The normal County office hours are 8:00 a.m. through 5:00 p.m. Monday through Friday with the exception of Kent County approved holidays and emergency closings.
- 14) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on December 20, 2022 provides that members of the bargaining unit located at Kent County Regional Resource Recovery Facility will receive the same pay/salary increase under the same conditions given to other County employees with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step, 1% (one percent), if the other County employees receive no increase.

In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2023, until December 31, 2026.

Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

FY2024 Levy Court Budget Narrative (continued)

- 15) The successor collective bargaining agreement approved on June 14, 2022, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court provides that the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increases).

In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of July 1, 2020 until June 20, 2025.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 16) Employees holding a position that is normally engaged in shift work (having to stay on post until replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential of 50 cents per hour for such covered hours physically worked during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. Any employee holding a position that is normally engaged in shift work and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8 a.m.) shall receive a shift differential of 75 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour, or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) No shift differential is paid when an employee is absent from work. A different rate and a different schedule may apply to members of a collective bargaining unit.
- 17) Any employee approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Any non-salaried Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$30 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.

- 18) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$36,518 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County officers (Chief Deputy and Deputy Positions) shall be compensated in such manner as prescribed by County policy. Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 19) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2023, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 20) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2023, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.

- 21) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 22) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$4,340,152, based on the annual actuarial valuation report by Milliman, in compliance with GASB 67/68, to the Kent County Employee Pension Fund for Fiscal Year 2024. The budgeted General Fund portion of the Fiscal Year 2024 pension contribution is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 23) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2024. The budgeted General Fund contribution for Fiscal Year 2024 is \$1,947,791 and the budgeted Sewer Fund contribution is \$573,300.
- 24) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced, or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- 25) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2024.
- 26) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 27) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.

- 28) Effective July 1, 2023, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months of County service and not on an existing or pending Performance Improvement Plan shall be eligible to advance one STEP (2%); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified and unclassified employee with not more than one day less than three months, of County service shall not receive any STEP advancement. Such STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 29) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 30) Funding is included for an ongoing Paramedic Trainee Program for up to eight (8) students as provided by County policy when approved by Levy Court. Three (3) of these positions are funded in the Public Safety Department, Division of Emergency Medical Services and five (5) are funded with the ARPA grant in Public Safety Department Division of Emergency Medical Services – Special Events.
- 31) Funding has been included in the Department of Administration, Information Technology Office for a new Website Administrator, grade 2119. This position is funded with the ARPA grant for three years.
- 32) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification & Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with step retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and a step increase (if eligible).


INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3981

FY 2024 PROPERTY TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2024 to be 36.0 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER



COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER

COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for their taxes for the fiscal year beginning July 1, 2023, 36.0 cents as a rate upon every One Hundred Dollars (\$100.00), on the amount of their respective assessments; and if any persons named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law.

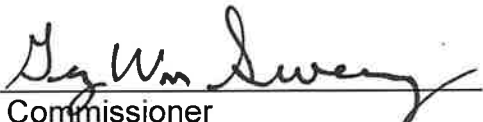
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

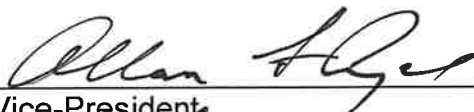
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



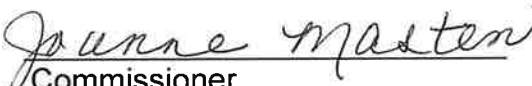
President, Kent County Levy Court



Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner

Commissioner

Reference: Resolution 3981

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

**RESOLUTION 3982
FY 2024 OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2024 to be 4.4 cents.

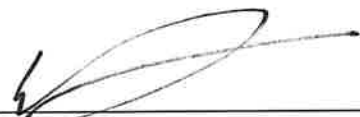
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



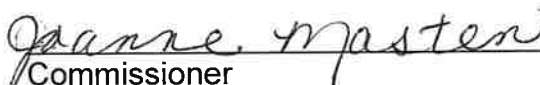
President, Kent County Levy Court



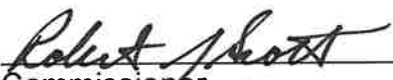
Vice-President




Commissioner



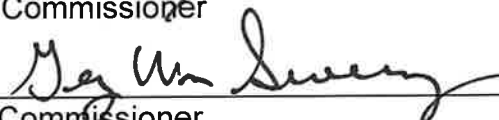
Commissioner



Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2023, 4.4 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



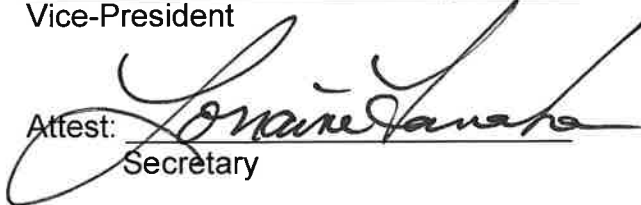
Commissioner



Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3982

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

**RESOLUTION 3983
FY 2024 ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2024 to be 5.7 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court



Vice-President



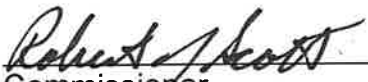
Commissioner




Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:

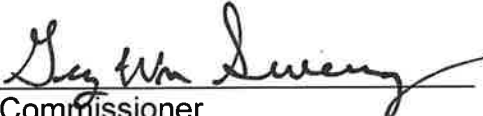
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2023, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

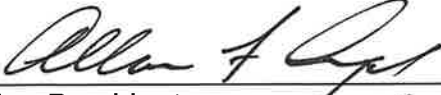
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court




Commissioner



Vice-President




Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3983

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

**RESOLUTION 3984
FY 2024 EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2024 to be 6.5 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



President, Kent County Levy Court



Vice-President




Commissioner



Commissioner



Commissioner



Commissioner

Attest: 

Secretary



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,
GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2023, 6.5 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

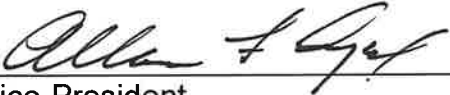
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



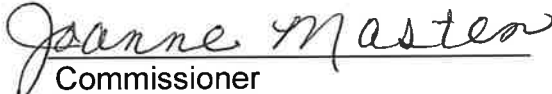
President, Kent County Levy Court




Commissioner



Vice-President



Commissioner

Attest: 

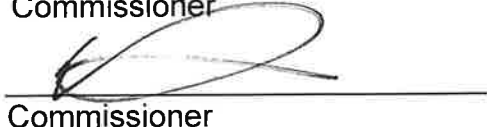
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3984

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3985

KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2024 be \$2.84 per 1,000 gallons of sewage transmitted into the District. This rate will be assessed on Sanitary Sewer Districts and others, except septage haulers, contracting with Kent County for sewage disposal services.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



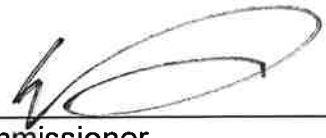
President, Kent County Levy Court



Vice-President

Attest: 

Secretary




Commissioner



Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,
GREETINGS:

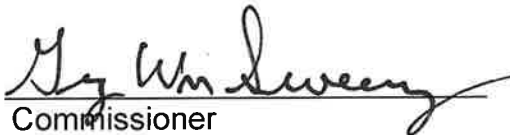
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2023, \$2.84 as a rate upon every One Thousand Gallons (1,000) of sewage transmitted into the District; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



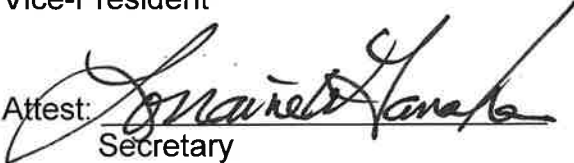
Commissioner



Vice-President



Commissioner

Attest: 

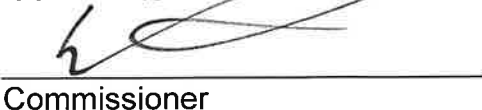
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3985

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

**RESOLUTION 3987
FY 2024 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2024 to be 7.75 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



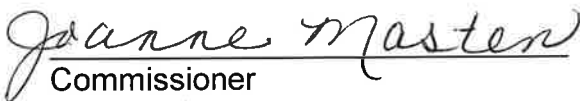
President Kent County Levy Court




Vice-President



Commissioner



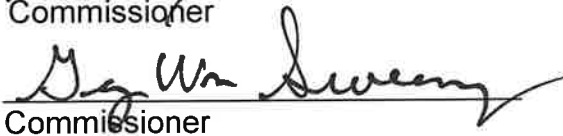
Commissioner



Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:


We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Milford Library District taxes payable to Kent County for the year beginning July 1, 2023, 7.75 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court



Commissioner



Vice-President




Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3987

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3988

**COMMAND FOR COLLECTION OF
SEWER DELINQUENT ACCOUNTS**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT
commands the DIRECTOR OF FINANCE to
collect Sewer Delinquent Accounts by District
as of March 31, 2023.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER



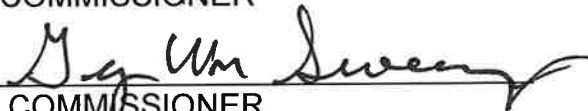
COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:

We command you that you collect from the several persons named in the duplicate Sewer Delinquent Accounts by District as of March 31, 2023 annexed hereto for their sewage charges in arrears up to March 31, 2023 the amounts in arrears for each user as shown on said statement at the same time and in the same manner as County Taxes for the current tax year are collected, and if any person named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law.


And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



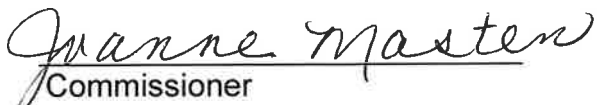
President, Kent County Levy Court



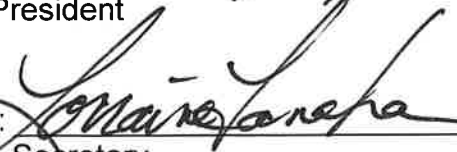
Commissioner



Vice-President



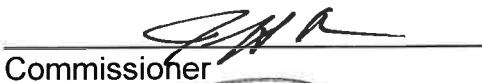
Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3988

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3996

FY 2024 DUCK CREEK LIBRARY DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the DUCK CREEK LIBRARY DISTRICT TAX RATE for fiscal year 2024 to be 3.3 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER




COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,
GREETINGS:

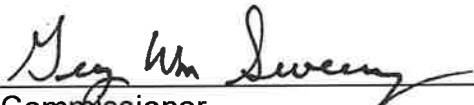
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Duck Creek Library District taxes payable to Kent County for the year beginning July 1, 2023, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



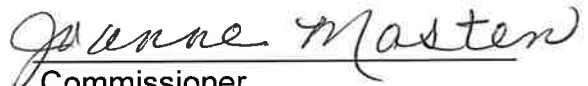
President, Kent County Levy Court




Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner

Reference: Resolution 3996


INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3997

FY 2024 LAKE FOREST LIBRARY DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LAKE FOREST LIBRARY DISTRICT TAX RATE for fiscal year 2024 to be 3.3 cents.

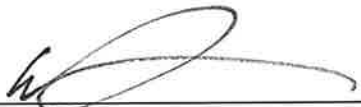
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER




COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Lake Forest Library District taxes payable to Kent County for the year beginning July 1, 2023, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



Commissioner



Vice-President



Commissioner

Attest: 

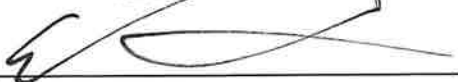
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3997

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3998


FY 2024 Caesar Rodney Library District Tax Rate

BE IT RESOLVED, that the Kent County Levy Court affixes the CAESAR RODNEY LIBRARY DISTRICT TAX RATE for fiscal year 2024 to be 3.3 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER



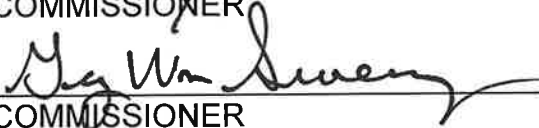
COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:


We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Caesar Rodney Library District taxes payable to Kent County for the year beginning July 1, 2023, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



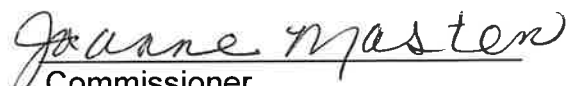
President, Kent County Levy Court




Commissioner



Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3998

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 23, 2023
PUBLIC HEARING DATE: June 13, 2023
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: June 13, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 3999

FY 2024 Capital Library District Tax Rate

BE IT RESOLVED, that the Kent County Levy Court affixes the CAPITAL LIBRARY DISTRICT TAX RATE for fiscal year 2024 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT




VICE-PRESIDENT



COMMISSIONER



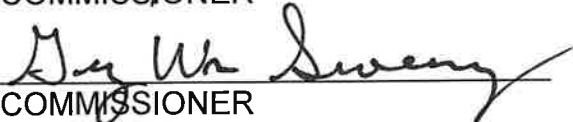
COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

GREETINGS:

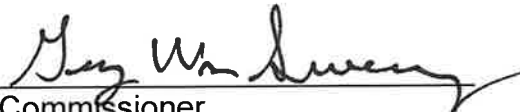
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Capital Library District taxes payable to Kent County for the year beginning July 1, 2023, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court this 13th day of June, A.D 2023.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



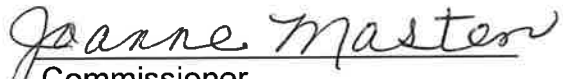
President, Kent County Levy Court



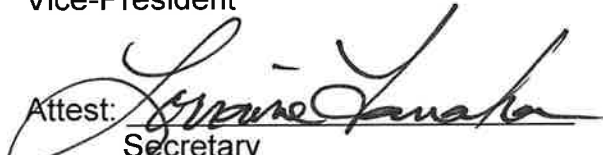
Commissioner



Vice-President




Commissioner

Attest: 

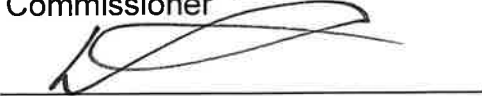
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3999

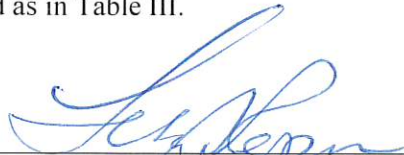
INTRODUCED BY: Commissioner Jeffrey Hall
INTRODUCTION DATE: June 13, 2023
PUBLIC HEARING DATE: June 27, 2023
EFFECTIVE DATE: July 1, 2023

RESOLUTION 4000

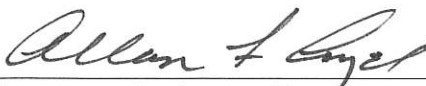
FY 2024 Sewer Assessment Rolls for Kent County Sewage Disposal District No. 1 (KCSDD No. 1) as listed Bakers Choice, Bowers Beach, Burtonwood Village, Capitol Park, Carlisle Village, Cheswold, Colony West, Dover Air Force Base & Housing, Dykes Branch, East Dover, Felton, Frederica, Garrisons Lake I, Garrisons Lake II, Garrisons Lake IV, Garrisons Lake V, Generals Greene, Greater Houston-Breeders Crown Farm, Greater Houston-Southfield, Hartly, Hilltop, Isaacs, Kenton, Kitts Hummock, Little Creek, Little Heaven, Magnolia, Milford Neck Area, North Magnolia, Northeast (NESSD), Paris Villa - London Village (PV-LV), Smyrna/Clayton, South Central, Tidbury.

BE IT RESOLVED, that the annual Assessment Roll for **Kent County Sewage Disposal District No. 1 (KCSDD No. 1)** is accepted and adopted.

BE IT FURTHER RESOLVED, that the annual assessment be apportioned against the several lots and parcels of land herein according to the previously established zones of assessments so that each parcel shall be annually assessed in accordance with Tables I and II. The said assessments are to be billed in quarterly increments; therefore the sanitary sewer district quarterly rate is calculated as in Table III.



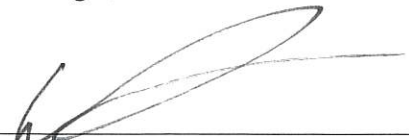
Terry L. Pepper, President



Allan F. Angel, Vice President



Jeffrey W. Hall, Commissioner



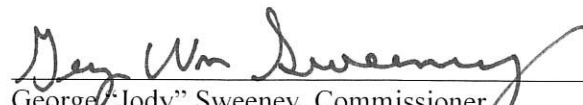
Paul Hertz, Commissioner



Joanne Masten, Commissioner



Robert J. Scott, Commissioner



George "Jody" Sweeney, Commissioner



ATTEST:

STATE OF DELAWARE)

SS

COUNTY OF KENT)

TO THE DIRECTOR OF FINANCE / COUNTY TREASURER OF KENT COUNTY

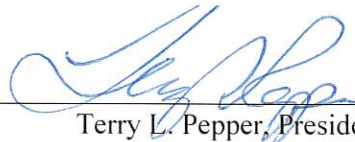
GREETINGS:

We command that you collect from the several persons named in the duplicate Sanitary Sewer District assessment list of charges attached hereto for the fiscal year beginning **July 1, 2023** for each connected user as defined in the resolution adopting the Sewer District Assessment Roll, and if any person named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law. Said charges are to be billed quarterly with the charges for the use of the district sewage system.

And we further command you that you pay the amount which, according to the warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.


Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, the Commissioners of said Court on the 27th day of June, A.D., 2023

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT


Terry L. Pepper, President

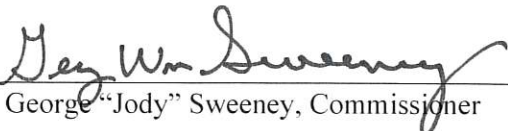

Allan F. Angel, Vice President



Jeffrey W. Hall, Commissioner


Paul Hertz, Commissioner


Joanne Masten, Commissioner


Robert J. Scott, Commissioner


George "Jody" Sweeney, Commissioner


ATTEST:

KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 186,523 in the year 2023. It is bordered on the north by New Castle County, Delaware; on the east by Delaware Bay; on the south by Sussex County, Delaware; and on the west by the State of Maryland. Total land area is 586 square miles comprising approximately 30 percent of the land area in the State of Delaware. In addition to the land area, 211 square miles of Delaware Bay lie within the County's borders, producing a total area of 806 square miles.

The City of Dover serves as both State capital and the County seat. It is situated in the central portion of the County and is approximately 60 miles south of Philadelphia, Pennsylvania; 60 miles east of Baltimore, Maryland; 80 miles east of Washington, D.C.; and 110 miles north of Norfolk and Richmond, Virginia.

The County lies completely within the Atlantic Coastal Plain, part of the Atlantic Continental Shelf that extends along the entire east coast of the United States. Elevation in the County ranges from sea level to 80 feet. The climate is moderate year-round with temperatures averaging 85 degrees in summer to 42 degrees in winter. Average annual rainfall is 46.1 inches. Prevailing winds are from the southwest during the summer and northeast during the winter. The growing season varies from 185 to 200 days.

Government

The State is divided into three counties. All the counties, cities and towns within the State are independent, incorporated political subdivisions, each with certain powers of taxation as conferred by the State Legislature. School districts also have independent taxing power.

Kent County has a Commission form of government called the Levy Court. The seven-member Levy Court is composed of six commissioners elected from districts and one at-large commissioner. Terms of office are staggered and last four years. The Levy Court has legislative powers granted by the State. In addition to the elected Levy Court, there are four "row" officers elected County-wide. These officers are Clerk of the Peace, Recorder of Deeds, Register of Wills and Sheriff. Terms of office are staggered and last four years. The County Administrator and the Director of Finance are appointed by, and serve at the pleasure of, the Levy Court. In addition, four department directors are appointed by the County Administrator. Together, the County Administrator, "row" officers and department directors administer the offices and services that are the responsibility of the County.

County Services

The County is financially and operationally responsible for public health and safety, sewage collection and treatment, drainage, planning and zoning, parks and recreation and custodial responsibility for public records. The sewage collection system services over 100,000 County residents and expansion of the system to accommodate developing areas is continuing. The County operates a centralized sewage treatment facility providing treatment service to the cities and towns of Dover, Smyrna, Camden, Wyoming, Milford, Clayton, Cheswold, Kenton, Little Creek, Leipsic, Felton, Magnolia, Frederica, Hartly and Harrington as well as, unincorporated areas. The County sewer collection and treatment facilities are operated as a separate fund which is self-supporting.

FINANCIAL POLICIES

Accounting

The accounting and reporting policies of Kent County conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments.

The accounts of the County are organized based on funds each of which is considered to be a separate accounting entity.

All Governmental Funds are accounted for using the modified accrual basis of accounting. All Proprietary Funds, Pension Trust Fund and the Other Post-Employment Benefits Trust Fund are accounted for using the accrual basis of accounting.

The County has adopted all GASB statements through No. 88, as required.

Budgetary

Formal budgetary integration is employed as a management control device during the year for the governmental fund types. These budgets are adopted on a basis consistent with generally accepted accounting principles.

The Levy Court Commissioners strive to adopt the annual operating and capital budgets before May 1 of each year.

The budget, with the exception of the Capital Projects Fund, lapses at fiscal year-end.

Debt Service

Kent County is governed by Title 9, Delaware Code, Section, 4111 for the issuance of debt.

The principal, interest and premium, if any, on the bonds are to be paid by ad valorem taxes on all real property which is subject to taxation by the County without limitations as to rate or amount.

The outstanding general obligation bonded indebtedness of the County may not exceed 12 percent of the assessed valuation of all real property subject to taxation by the County.

Investment and Cash Management

The County invests in certificates of deposit from financial institutions which are insured by the Federal Deposit Insurance Corporation or, to the extent not insured, collateralized by U.S. Government Securities, obligations issued or guaranteed by agencies controlled by, or acting as an instrumentality of, the United States, and Repurchase Agreements in which the County has a perfected security interest in the collateral security.

Property tax revenues are recognized when they become available. Available includes those property taxes receivable expected to be collected within 60 days after year-end. Delinquent taxes are considered fully collectible; therefore, no allowance for uncollectible taxes is provided.

FISCAL YEAR 2024 BUDGET NARRATIVE

- 1) Whenever a supplemental or program request is submitted to Levy Court during the current budget year and exceeds \$1,000, a fiscal note explaining how the request will impact the adopted budget and how it will be funded in the future must be included.
- 2) Department heads may redistribute monies within their respective budgets from one minor code to another within the 100-190 or 200-250 or 300-900 groups without approval of the County Administrator. Transfers are permitted between the specified groups of up to 10 percent per annum of the group total with the written approval of the County Administrator.
- 3) No funds in minor codes 375-390 may be encumbered for equipment unless said purchase was detailed in the departments' approved budget request. An exception request may be submitted to the County Administrator for approval. The exception request must give details regarding the need for the requested alternative.
- 4) The County Administrator may approve intra-fund transfers of up to 5 percent per annum. Budget amendments exceeding these conditions shall be referred to Levy Court.

The required forms are available on the County computer system (V: drive) or from the Finance Department and must be properly submitted and entered into the budget software before any funds may be encumbered.

- 5) Financial allocations to other governmental agencies or jurisdictions contained in this budget are subject to separate approval by Levy Court of a written agreement containing the specific obligations of the parties. Such budgeted allocations are subject to adjustment and may not apply to Community Service Grants.
- 6) The County is committed to full compliance with all required provisions of the Patient Protection and Affordable Care Act, Women's Health, and Cancer Rights Act of 1988, HIPAA, COBRA, protected health information, Fair Credit & Reporting Act among others and exercises all the legal protections afforded therein. Summaries of Benefits & Coverage and other required notices are located in the Kent County Personnel Office and/or on the Employee Portal page on the Kent County Levy Court website.
- 7) The County is committed to full compliance with all non-discrimination laws and wage and hour laws including the Fair Labor Standards Act and exercises all the legal protections afforded by it.

- 8) Employees shall be ineligible for reimbursement for any meals whenever on official County business or attending a training/educational program lasting no more than one day and located within the State of Delaware, unless said meal is included in the program registration cost. Employees attending such single day programs or meetings outside the State of Delaware shall be eligible for reimbursement of actual meal cost, up to the amounts set by County policy, upon request and submission of actual receipts.
- 9) Mileage is computed at the prevailing U.S. General Services Administration (GSA) privately owned vehicle mileage reimbursement rate for personal vehicle use on County business, with the primary work site or residence, whichever is closer to the destination, as the starting point. When a County vehicle is available, employees shall use the County vehicle for such County business or receive the lower GSA reimbursement rate. The GSA rate in effect as of July 1, 2023, shall be used as the rate for reimbursement for the first six months of the County's 2024 fiscal year and the GSA rate in effect as of January 1, 2024, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 10) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys is \$210/hour.
- 11) Kent County was awarded funding under the American Rescue Plan Act (ARPA). The funding is reflected under the Special Revenue Grant section.
- 12) All employees shall receive electronically deposited paychecks except those persons without a checking account or other reason approved by the Personnel Director. Employees are paid every two weeks on Friday. If the normal payday is a holiday, then payday is on the last workday before holiday. Employees are paid one week in arrears.
- 13) The normal County work week is from 12 midnight on Sunday to 11:59 p.m. Saturday. The normal County office hours are 8:00 a.m. through 5:00 p.m. Monday through Friday with the exception of Kent County approved holidays and emergency closings.
- 14) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on December 20, 2022 provides that members of the bargaining unit located at Kent County Regional Resource Recovery Facility will receive the same pay/salary increase under the same conditions given to other County employees with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step, 1% (one percent), if the other County employees receive no increase.

In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2023, until December 31, 2026.

Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 15) The successor collective bargaining agreement approved on June 14, 2022, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court provides that the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increases).

In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of July 1, 2020 until June 20, 2025.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 16) Employees holding a position that is normally engaged in shift work (having to stay on post until replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential of 50 cents per hour for such covered hours physically worked during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m. does not qualify for a shift differential or increase amount. Any employee holding a position that is normally engaged in shift work and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8:00 a.m.) shall receive a shift differential of 75 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6:00 p.m. or 7:00 p.m. and 7:00 a.m. or 8:00 a.m.) No shift differential is paid when an employee is absent from work. A different rate and different schedule may apply to members of a collective bargaining unit.
- 17) Any employee approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Any non-salaried Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$30 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work or is on scheduled vacation or lengthy FMLA-qualifying absence the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.

- 18) Any elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$36,518 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County officers (Chief Deputy and Deputy Positions) shall be compensated in such manner as prescribed by County policy. Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 19) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2024, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 20) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2024, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 21) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.

- 22) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$4,340,152, based on the annual actuarial valuation report by Milliman Inc., in compliance with GASB 67/68, to the Kent County Employee Pension Fund for Fiscal Year 2024. The budgeted General Fund portion of the Fiscal Year 2024 pension contribution is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 23) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2024. The budgeted General Fund contribution for Fiscal Year 2024 is \$1,947,791 and the budgeted Sewer Fund contribution is \$573,300.
- 24) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced, or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- 25) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2024.
- 26) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 27) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.

- 28) Effective July 1, 2023, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months of County service and not on an existing or pending Performance Improvement Plan shall be eligible to advance one STEP (2%); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified and unclassified employee with not more than one day less than three months, of County service shall not receive any STEP advancement. Such STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 29) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 30) Funding is included for an ongoing Paramedic Trainee Program for up to eight (8) students as provided by County policy when approved by Levy Court. Three (3) of these positions are funded in Public Safety Department, Division of Emergency Medical Services and five (5) are funded with the ARPA grant in Public Safety Department Division of Emergency Medical Services – Special Events.
- 31) Funding has been included in the Department of Administration, Information Technology Office for a new Website Administrator, grade 2119. This position is funded with the ARPA grant for three years.
- 32) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification and Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with STEP retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and STEP increase (if eligible).

BUDGET PROCESS

Kent County Levy Court adopts an annual appropriated budget pursuant to the Delaware Code, Title 9, §4110. The budget cycle is a process that requires planning and monitoring throughout the fiscal year. Cost centers are required to keep close track of revenues and spending patterns as the current year progresses. As new ideas and programs are generated, the managers are challenged to project the plans into future year budgets.

Because spending limits are defined, the formal budgeting process is a major controlling influence on the County. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting has also been established as a control mechanism to prevent over expenditures.

Budgets for governmental funds have been prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Budgets for the proprietary and fiduciary funds are prepared on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Kent County Levy Court's (KCLC) annual General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds operating budgets are prepared as "balanced budgets." In this context "balanced budgets" means that total annual budgeted operating expenses are matched by budgeted revenues and other financing sources for each fund. This concept does not apply to capital budgets which are financed through a combination of current revenues, loans, grants and reserve transfers from fund balances. The balanced concept also applies to the Pension Trust and Retiree Medical Trust Funds. These funds are funded on an annual basis and are balanced on a long-term actuarial basis in compliance with applicable GASB pronouncements.

The basis for budgeting is the same as the basis of accounting as reflected in the County's annual Audited Financial Statements.

KCLC revenue estimates for Fiscal Year 2024 are developed using a combination of recent historical trends, statistical information, recent fee changes and other known factors to provide accurate revenue projections. The General Fund and Sewer Fund sections of the budget contain additional specific estimate details for large revenue sources.

Levy Court Commissioners, the County Administrator and other senior staff participated in the strategic planning process during the Fiscal Year 2024 budget cycle. Key topics related to County population growth and current and projected economic conditions, advanced life support services, economic development, community services investments and other capital investments were identified and addressed in the Fiscal Year 2024 budget.

Other shorter-term issues, such as employee and retiree health insurance costs, building Sewer Fund reserves and funding Sewer Fund emergency repairs, were also addressed in the budget.

To provide cost center managers the flexibility to manage their budgets, Kent County Levy Court has adopted a formal policy for budget adjustments or amendments. With this policy the managers have the ability to move monies between line items within certain limitations. If a situation occurs that exceeds the limitations, the approval of the County Administrator or the County Commissioners is required. The process for making changes to the adopted budget is described in County Policy § 22-6 Changes within Budget/Supplemental Appropriations/Interdepartmental Transfers. The procedures outlined in this policy ensure strict compliance with the adopted budget.

All cost center budgets herein are line-item budgets based on the minor account codes used in the County's financial systems. The General Fund Capital Projects and the Sewer Capital Projects funds include forecasts for fiscal year 2025 through fiscal year 2028. Grant-related cost centers, such as the Community Development Block Grant, are budgeted based on the County's fiscal year; however, the actual grant year may be different. (Federal grants often start October 1; others run concurrent with the calendar year.)

The County's fiscal year begins on July 1 and closes on June 30. By State law, property taxes are due on June 1 with penalties accruing after September 30.

Kent County Levy Court will adopt budgets for the following funds:

Governmental Funds

General Fund

Special Revenue Funds

Community Development Block Grant
FmHA Housing Preservation Grant
American Rescue Plan Act

Capital Projects Funds

General Fund Capital Projects
AeroPark

Proprietary Funds

Enterprise Funds

Sewer Fund
Sewer Fund Capital Projects
Landfill Fund
Trash Collection Fund
Street Light Fund
Storm-water Maintenance

Internal Service Fund

Medical Benefit Fund

Fiduciary Funds

Pension Trust Fund
Retiree Benefits Trust Fund

Budget Schedule

The following milestones are relevant to the Fiscal Year 2024 budget process:

Budget instructions distributed by County Administrator	September 16, 2022
Budget submissions due from Cost Center Managers	October 31, 2022
Finance review with Managers	November 7, 2022, through January 13, 2023
Administrators review with Cost Center Managers and Finance Staff	November 7, 2022, through January 30, 2023
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 7, 2023 May 9, 2023
Introduce Resolutions for budget hearing (Available for public review)	May 23, 2023
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	June 13, 2023
Budget takes effect.	July 1, 2023

DESCRIPTION OF FUNDS

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts in which to record cash and other financial resources, along with all related liabilities and residual equities or balances. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives as designated by Kent County Levy Court. There are three broad categories of funds and seven fund types as promulgated by the Governmental Accounting Standards Board. A description of each fund category and type is presented for your understanding.

Governmental Funds

Governmental funds account for activities associated with governmental operations. The modified accrual basis of accounting is used to measure the financial resources and uses of County funds. The four types of governmental funds are as follows:

- **General Fund** -- This fund accounts for all of the financial resources related to the general governmental services of Kent County, except those required to be accounted for in another fund.
- **Special Revenue Funds** -- These funds account for the proceeds from specific revenue sources that are legally restricted to be expended for a specified purpose. These funds are usually made up of grant proceeds from Federal, state and local governments.
- **Capital Projects Funds** -- These funds account for financial resources to be used for the acquisition or construction of major capital projects, except those financed by proprietary and fiduciary funds.
- **Debt Service Funds** -- These funds account for the accumulation of resources needed for the payment of general long-term debt and interest. At the current time, the County has chosen to record the activities related to the general long-term debt and interest thereon within the applicable funds. Therefore, no Debt Service Fund is carried herein.

Fiduciary Funds

Fiduciary funds account for activities in which the County acts in a fiduciary capacity as a trustee or agent on behalf of another party. The basis of accounting depends on the related activity for which the fiduciary fund is created; therefore, it can be an accrual basis or a modified accrual basis.

- **Trust and Agency Funds** -- These funds account for assets held by the County as a trustee or agent for individuals, private organizations and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations. At the current time, the County has a Pension Trust Fund and an Other Post-Employment Benefits Trust Fund (OPEB). The County does not adopt a budget for agency funds.

Proprietary Funds

Proprietary funds are used to account for activities that emulate those of the private sector. The accrual basis of accounting is used for proprietary funds to allow reporting of all assets and liabilities associated with the activities of these funds. The financial resources are measured based on net income. The two types of proprietary funds are as follows:

- **Enterprise Funds** -- These funds account for operations that are financed and operated in a manner similar to a private business. The intent of the governing body is that the costs of providing the goods and services to the general public be financed or recovered primarily through user charges. A periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sewer Fund, Sewer Fund Capital Projects, Landfill, Street Light Fund, Trash Collection Fund and Storm-water Maintenance Fund are included in this category.
- **Internal Service Fund** -- This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of Kent County on a cost-reimbursement basis. The only fund in this category at the current time is the Medical Benefit Fund.



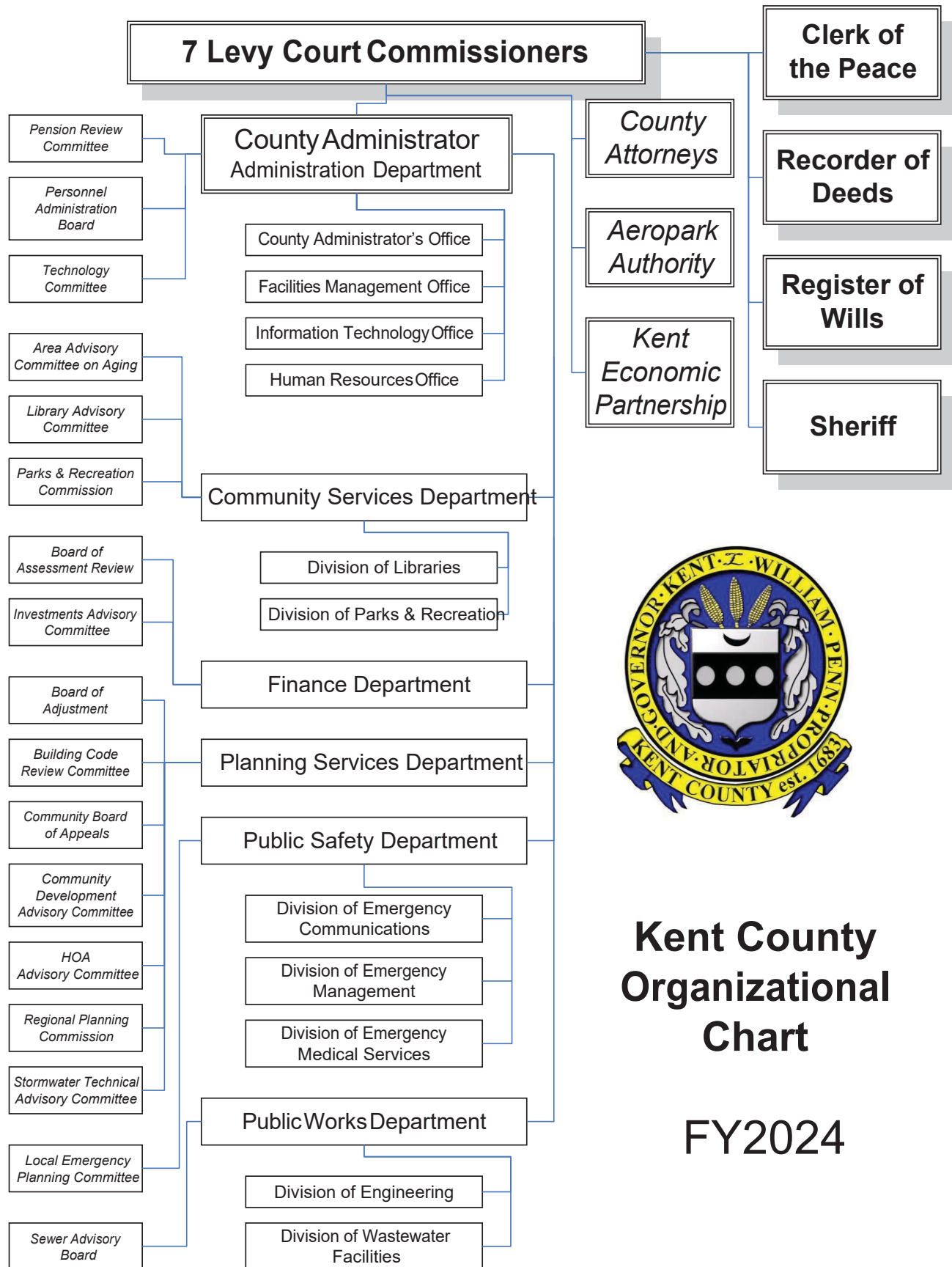
This page is intentionally left blank.

DEPARTMENTAL ORGANIZATION

The General Fund and Sewer Fund are divided into the various departments which provide the services for the County to function. Both funds have direct and indirect service departments. Direct service cost centers are those whose activities are provided directly to the public. These are Economic Development, Assessment Office, Emergency Communications, Emergency Medical Services, Emergency Management, Inspections and Enforcement, Library Services, Parks and Recreation, Planning, Tax Section, Recorder of Deeds, Register of Wills and Sheriff.

Indirect service cost centers are those such as Accounting Services, Facilities Management, Information Technology, General Administration, Legal Services and Personnel. These cost centers provide support to County operations but generally are not providing services directly to the public.

One office, the Clerk of the Peace, was determined to serve both directly (marriage licenses and ceremonies performed) and indirectly (preparing minutes of Levy Court meetings, advertising meeting times and agendas.) Therefore, the Clerk of the Peace budget was divided into two cost centers, though it remains one office.



Kent County Organizational Chart

FY2024

Position Summary

Cost Centers	FY 2022 Approved	FY 2023 Approved	FY 2024 Approved	FY 2024 Funded
Administration	47	47	48	48
General Administration	14	14	14	14
Economic Development	-	-	-	-
Personnel	4	4	4	4
Information Technology	15	15	16	16
Facilities Management	14	14	14	14
Finance	31	32	32	32
Administration	3	3	3	3
Accounting	12	13	13	13
Tax Section	5	5	5	5
Assessment	11	11	11	11
Community Services	22	23	23	23
Administration	2	3	3	3
Library	7	6	6	6
Recreation	6	6	6	6
Parks	7	8	8	8
Planning Services	34	33	33	33
Administration	3	3	3	3
Geographic Info Systems	4	3	3	3
Inspections & Enforcement	17	16	16	16
Planning	6	6	6	6
Grants	4	5	5	5
Public Safety	78	88	88	88
Administration	2	2	2	2
Emergency Communications	25	29	29	29
Emergency Medical Services	49	55	55	55
Emergency Management	2	2	2	2
Row Offices	22	23	23	23
Clerk Of Peace	3	3	3	3
Recorder of Deeds	6	6	6	6
Register Of Wills	5	6	6	6
Sheriff	8	8	8	8
Public Works	72	73	73	73
Engineering	15	15	15	15
Environmental; Programs	3	3	3	3
KCWTF-Operations	19	20	20	20
KCWTF-Maintenance	25	25	25	25
KCWTF-Treatment Plant	10	10	10	10
Grand Totals	306	319	320	320

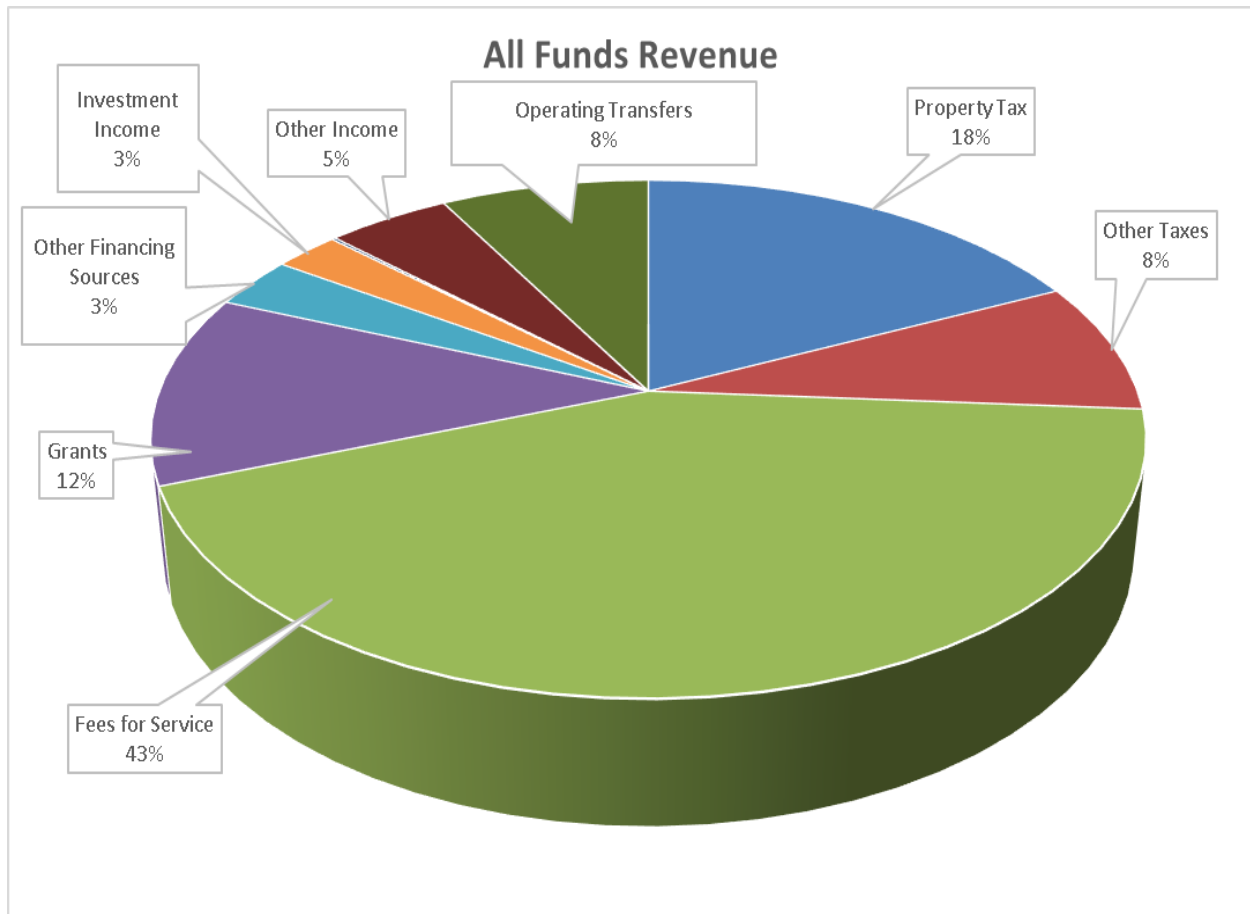
All Funds Summary Fiscal Year 2024

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 37,261,000	\$ 37,261,000	\$ -
Special Revenue			
Community Development Block Grant	1,438,800	1,438,800	-
American Rescue Plan Act	-	-	-
Capital Projects			
General Fund	7,916,200	7,916,200	-
AeroPark	7,000	7,000	-
Proprietary			
Enterprise			
Sewer	25,444,000	25,444,000	-
Sewer Capital Projects	2,885,000	2,885,000	-
Landfill	17,000	17,000	-
Street Lights	1,298,900	1,298,900	-
Trash Collection	5,858,900	5,858,900	-
Stormwater Maintenance	140,400	140,400	-
Internal Service			
Medical Benefits Fund	9,065,200	9,065,200	-
Sub-Total			
Less: Interfund Transfers	(10,010,300)	(10,010,300)	-
Total	\$ 81,322,100	\$ 81,322,100	\$ -

Summary of Revenues – All Funds Combined Fiscal Year 2024

Revenues

Property Tax	\$ 14,550,500
Other Taxes	6,706,400
Fees for Service	35,054,500
Grants	9,722,000
Other Financing Sources	2,653,300
Investment Income	2,051,600
Rental Income	119,800
Other Income	3,886,000
Operating Transfers	6,578,000
Total	\$ 81,322,100

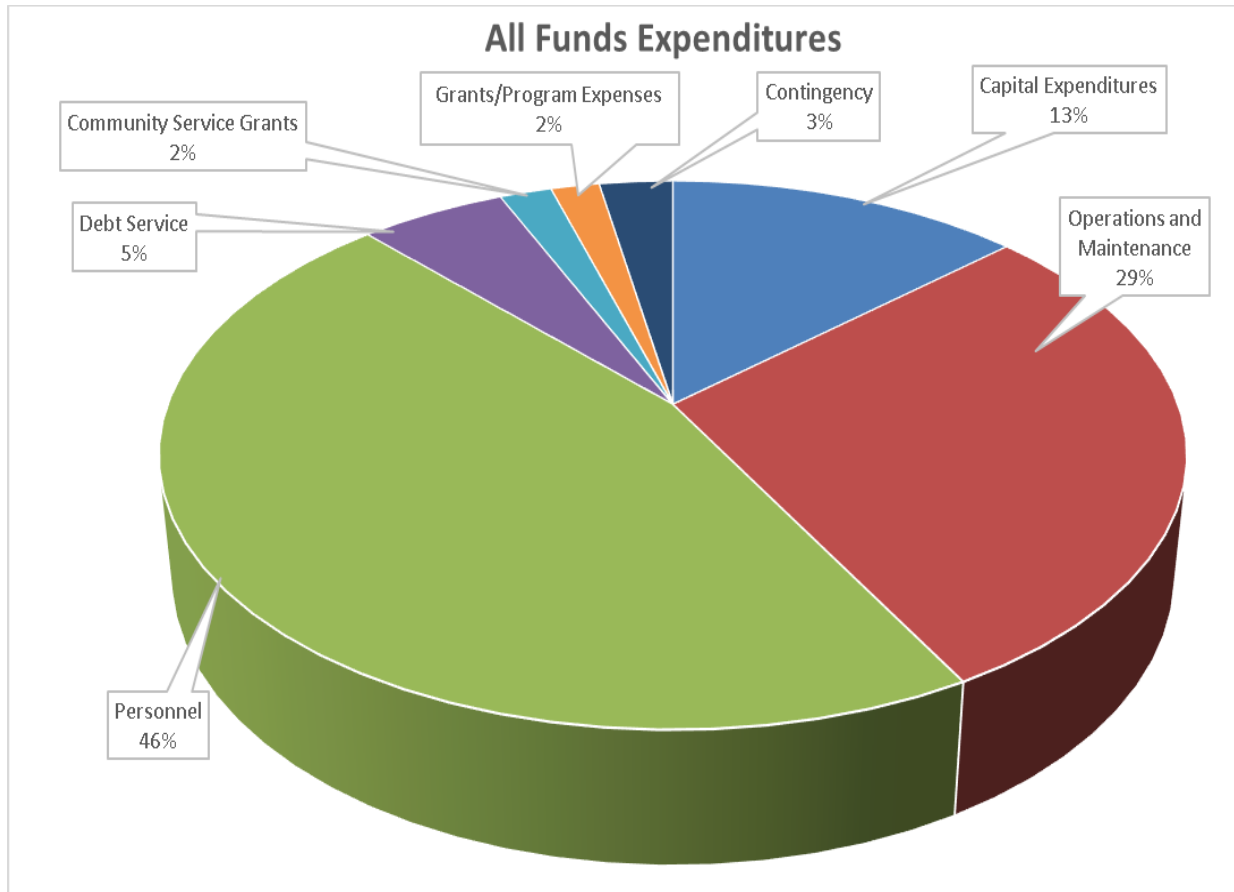


Summary of Expenditures – All Funds Combined

Fiscal Year 2024

Expenditures

Capital Expenditures	\$ 10,801,200
Operations and Maintenance	23,338,400
Personnel	37,386,000
Debt Service	4,473,300
Community Service Grants	1,587,800
Grants/Program Expenses	1,485,400
Contingency	2,250,000
Total	\$ 81,322,100



General Fund

The General Fund is the principal operating fund of Kent County Levy Court. This fund consists of the departments that provide general governmental services to the citizens of Kent County.

The primary revenue sources of the General Fund include property tax, realty transfer tax, and fees for services revenues. Other sources include other taxes, state and federal grants and miscellaneous sources.

The major uses of these funds include Finance (property assessment service, tax billing and treasurer) Community Services (parks operations, recreational and educational programs and library operations), Planning Services (long-range planning, zoning services, land development services, building inspection and enforcement services), Public Safety Services (emergency medical response, 911 emergency communications and emergency management services), Row Offices (deeds recording, wills services, court services, marriage licensing and civil marriage services), Grants and Economic Development (Community Service Grants, Open Space Preservation and Storm water Management programs), Contingency, Other (debt service and retiree medical insurance costs) and Capital Projects (General Fund contribution toward County major capital investments).

Budget Highlights

The following items briefly describe some of the significant changes and items included in the Adopted Fiscal Year 2024 budget. This is not intended to be a complete description of all items and changes in the budget.

The successor collective bargaining agreement approved on June 14, 2022, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court provides that the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increases).

- 1) The successor collective bargaining agreement approved on June 14, 2022, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court provides that the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increases).

In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of July 1, 2020, until June 20, 2025.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 2) Employees holding a position that is normally engaged in shift work (having to stay on post until replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential of 50 cents per hour for such covered hours physically worked during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. Any employee holding a position that is normally engaged in shift work and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8 a.m.) shall receive a shift differential of 75 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour, or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) No shift differential is paid when an employee is absent from work. A different rate and a different schedule may apply to members of a collective bargaining unit.
- 3) Any employee approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Any non-salaried Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$30 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.

- 4) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$36,518 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County officers (Chief Deputy and Deputy Positions) shall be compensated in such manner as prescribed by County policy. Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 5) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2024, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 6) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2024, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 7) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.

- 8) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$4,340,152 based on the annual actuarial valuation report by Milliman, in compliance with GASB 67/68, to the Kent County Employee Pension Fund for Fiscal Year 2024. The budgeted General Fund portion of the Fiscal Year 2024 pension contribution is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 9) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2024. The budgeted General Fund contribution for Fiscal Year 2024 is \$1,947,791 and the budgeted Sewer Fund contribution is \$573,300.
- 10) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced, or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- 11) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 12) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.
- 13) Effective July 1, 2023 as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months of County service and not on an existing or pending Performance Improvement Plan shall be eligible to advance one STEP (2%); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified employee and unclassified employee with not more than one day less than three months, of County service shall not receive any STEP advancement. Such STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.

- 14) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 15) Funding is included for an ongoing Paramedic Trainee Program for up to eight (8) students as provided by County policy when approved by Levy Court. Three (3) of these positions are funded in the Public Safety Department, Division of Emergency Medical Services and five (5) are funded with the ARPA grant in Public Safety Department Division of Emergency Medical Services – Special Events.
- 16) Funding has been included in the Department of Administration, Information Technology Office for a new Website Administrator, grade 2119. This position is funded with the ARPA grant for three years.
- 17) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification and Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with STEP retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and STEP increases (if eligible).
- 18) The Levy Court created (4) new Library Tax Districts, Duck Creek, Capital, Ceasar Rodney and Lake Forest. The assessed Library tax for these four (4) districts is 3.3 cents per \$100 of assessed value. The Milford Library Tax District is assessed at 7.75 cents per \$100 of assessed value.
- 19) The current Ken County property tax rate is increasing from 30 cents to 36 cents for every \$100 of assessed property value.

General Fund – Fiscal Year 2024 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$4,105,526,919 as of February 6, 2023, at 36 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2024 is \$14,336,500.

Library Taxes

Library taxes were estimated based on 3.30 cents per \$100 of the net assessed value (net of exemptions), for the Ceasar Rodney Library Tax District.

Real Estate Transfer Tax

The real estate transfer tax rate for Fiscal Year 2024 is 1.5 percent of the selling price of real estate sold. Taxes reflected in the budget are based on transactions in the unincorporated areas of the County. Revenue estimates for Fiscal Year 2024 are based on recent history and current revenues.

Telephone Tax

The State of Delaware collects and distributes a telephone surcharge of 60 cents per month per residential telephone line to provide funds for enhanced 911 services. Revenues are legislatively capped at the amount received when the State took over collections.

Service Fees

Service fees were estimated based on recent historical information and reflect the current level of real estate transfer activity. Many of the service fees are market sensitive to real estate transactions. Staffing needs and expenses are directly related to these fees.

Grants

The State grant for Emergency Medical Services is based on a reimbursement rate of thirty percent (30%) of the budgeted expenditures of the prior fiscal year. This is pursuant to Section 33, 16 Del. C. 98 of the Delaware code.

The Emergency Management Planning Grant (EMPG) is computed at 50 percent of the Emergency Management Division's expenses allocated to the EMPG grant.

The LEPC grant is a non-matching grant received from the LEPC board. The costs of the Emergency Management Division are split between the EMPG grant and the LEPC grant.

The Community Development Block Grant is computed at 50 percent (50%) of the CDBG administrative expenses.

The Library Standards Grant is received from the State of Delaware and the amount estimated is based on the grant award received in Fiscal Year 2023.

Interest and Rents

Interest income was estimated using cash flow projections and current interest rates. Interest income is increasing.

Rent received from the State of Delaware at the Kent County Emergency Services Building is projected to continue at the current annual rate of \$17,400. CDBG office space rental is projected to continue at the current annual rate of \$5,800. Emerging Enterprise Development Center office rental is projected to be \$1,000.

Expenditures

Personnel

This category includes expenditures for employees' base wages and salaries plus other compensation such as overtime, longevity, shift differential, on-call pay, training officer and fringe benefits, such as health, dental, life and disability insurance, pension, other post-employment benefits and related payroll taxes.

- 1) The successor collective bargaining agreement approved on June 14, 2022, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court provides that the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increases).

In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of July 1, 2020, until June 20, 2025.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 2) Employees holding a position that is normally engaged in shift work (having to stay on post until replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential of 50 cents per hour for such covered hours physically worked during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. Any employee holding a position that is normally engaged in shift work and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8 a.m.) shall receive a shift differential of 75 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour, or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) No shift differential is paid when an employee is absent from work. A different rate and a different schedule may apply to members of a collective bargaining unit.

- 3) Any employee approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Any non-salaried Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$30 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- 4) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$36,518 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County officers (Chief Deputy and Deputy Positions) shall be compensated in such manner as prescribed by County policy. Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 5) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2024, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 6) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2024, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.

- 7) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 8) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$4,340,152 based on the annual actuarial valuation report by Milliman, in compliance with GASB 67/68, to the Kent County Employee Pension Fund for Fiscal Year 2024. The budgeted General Fund portion of the Fiscal Year 2024 pension contribution is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 9) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2024. The budgeted General Fund contribution for Fiscal Year 2024 is \$1,947,791 and the budgeted Sewer Fund contribution is \$573,300.
- 10) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced, or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- 11) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 12) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.
- 13) Effective July 1, 2023 as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months of County service and not on an existing or pending Performance Improvement Plan shall be eligible to advance one STEP (2%); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified employee and unclassified employee with not more than one day less than three months, of County service shall not receive any STEP advancement. Such

STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.

- 14) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 15) Funding is included for an ongoing Paramedic Trainee Program for up to eight (8) students as provided by County policy when approved by Levy Court. Three (3) of these positions are funded in the Public Safety Department, Division of Emergency Medical Services and five (5) are funded with the ARPA grant in Public Safety Department Division of Emergency Medical Services – Special Events.
- 16) Funding has been included in the Department of Administration, Information Technology Office for a new Website Administrator, grade 2119. This position is funded with the ARPA grant for three years.
- 17) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification and Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with STEP retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and STEP increases (if eligible).

Operating

General insurance costs have been reviewed and are projected to increase slightly from the Fiscal Year 2023 premiums. Department cost centers in the County Complex will have property insurance allocated to them via the indirect cost distribution. County Complex property insurance is budgeted in the Facilities Management cost center.

Transfers

Operating transfers to other funds were calculated based on budgets submitted for grant programs and capital needs.

Legal

Legal services are budgeted to the direct cost centers based on the history of legal expenditures from the previous three years. However, actual expenditures are charged to cost centers based on invoices submitted by the attorneys for the cost centers they served. Legal expenditures are estimated at \$210/hour for the Adopted Budget.

Debt Service

Principal and interest expenditures are budgeted in the General Fund. The debt service is principally for general obligation bonds issued to partially finance construction of the County Complex and a loan to partially finance the Kent County Recreation Center.

Indirect Costs

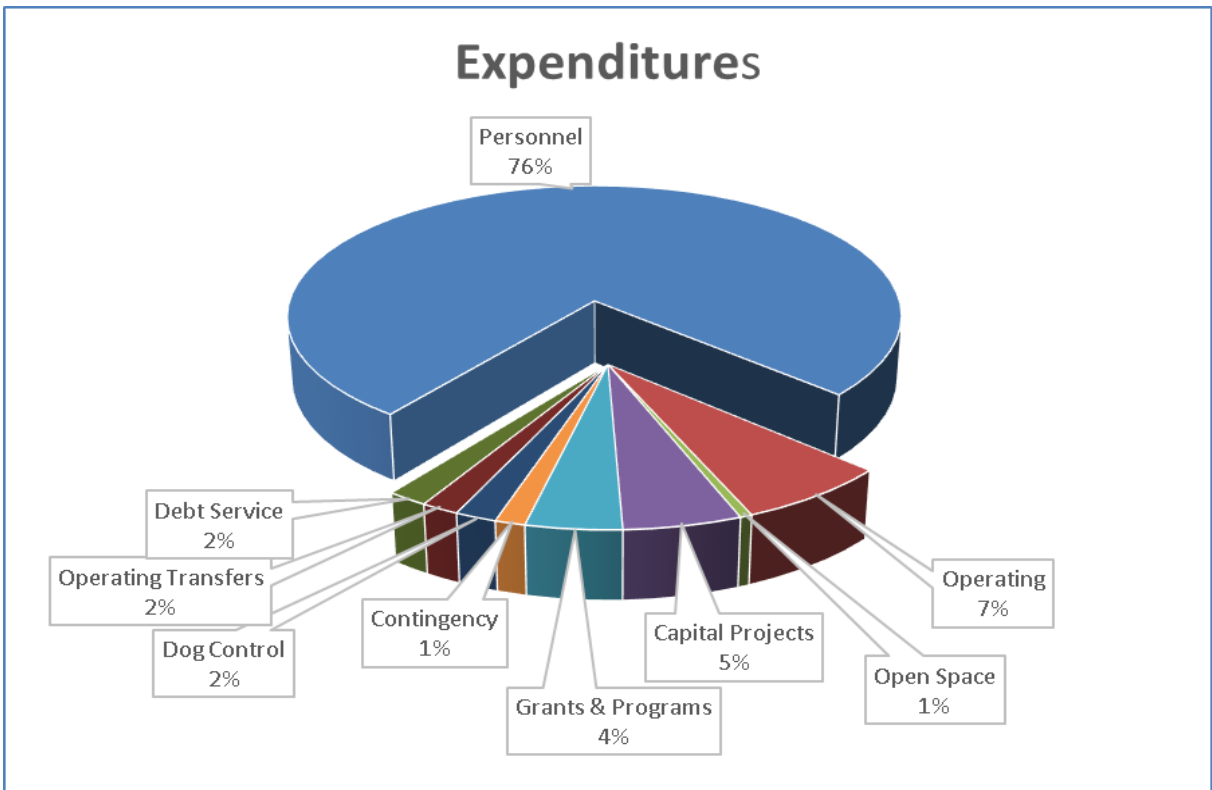
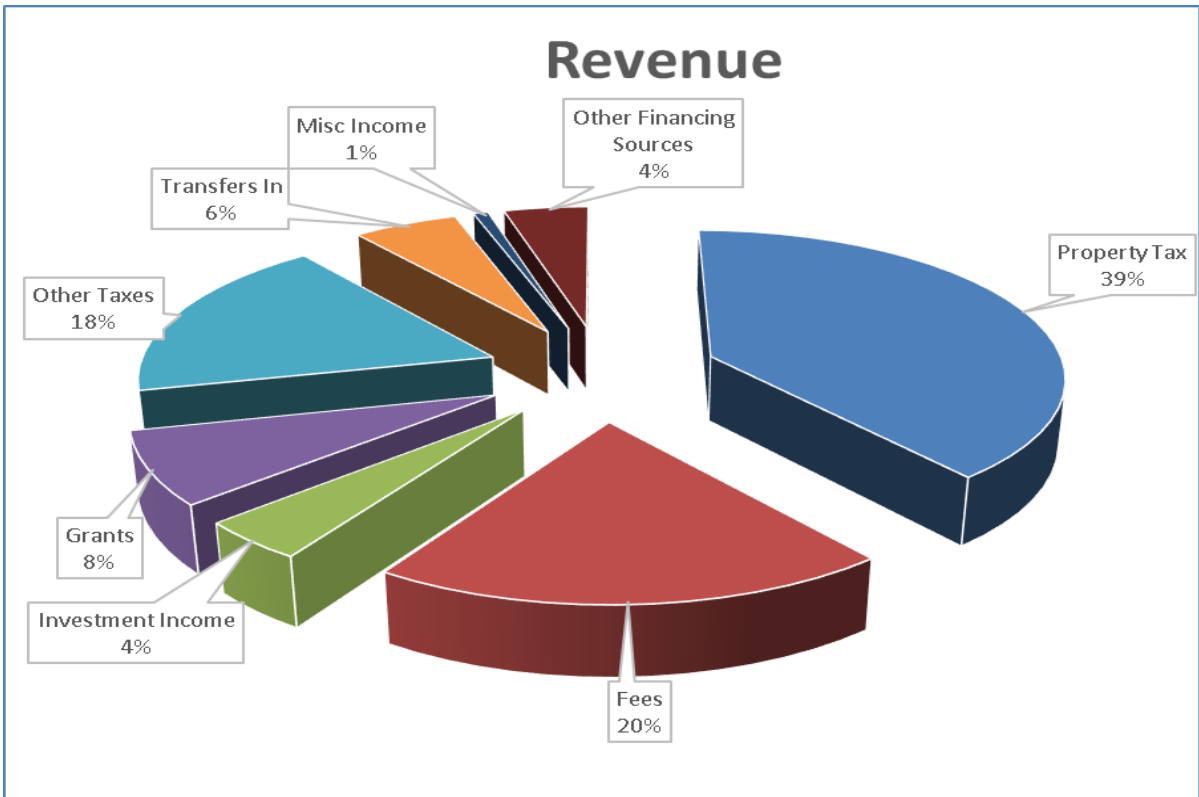
Indirect costs represent the value of managerial, financial, information technology, personnel, facilities management, and legal support provided for direct costs centers. Indirect costs are allocated to the direct cost centers in the following manner:

- 1) **Facilities Management** – The Facilities Management office provides maintenance and custodial service for the Kent County Administrative Complex, Public Safety buildings and the library. The costs for this office are allocated to the direct cost centers based on the square footage each occupies within the building and a portion of the general use areas such as meeting rooms, halls and restrooms.
- 2) **Personnel** – The Personnel office is responsible for recruiting, testing, interviewing, and assisting in the selection of County employees. Personnel records are managed, and employee benefits are coordinated for all County employees. Additional tasks include administrative assistance regarding insurance risk management and county-wide training programs. The costs for this office are allocated to the direct cost centers based on their number of employees.
- 3) **Information Technology** – The Information Technology office is responsible for servicing the County's network computer system, aiding in software selection and training, providing support to the County employees, and providing audio visual services. The costs for this office are allocated to the direct cost centers based on the number of computer devices the cost center has and the amount of CPU (central processing unit) processing time it logs.
- 4) **Finance** – The Accounting section provides accounting services for all cost centers. This department records revenues and expenditures, maintains the district and contract user's sewer billing process, prepares financial statements and annual budget, and monitors investments. The costs for this division are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.
- 5) **Clerk of the Peace** – The Clerk of the Peace office is separated into two cost centers – a direct cost center which is fee based and an indirect cost center which provides administrative services. The administrative services the office provides include keeping formal minutes of the Levy Court meetings and witnessing County documents. The administrative costs for this office are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.
- 6) **General Administration** – General Administration includes Levy Court Commissioners, County Administrator and support staff, central duplication, and archives. The costs for this department are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.



This page is intentionally left blank

Graphs depicting the percentage of the Adopted Fiscal Year 2024 unrestricted revenue and expenditures projected by category for the General Fund are shown below.



Summary of General Fund Revenues

Revenue	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Amended FY 2023	Adopted FY 2024
Taxes					
Property Taxes - Current	11,233,758	11,519,910	11,700,000	11,700,000	14,336,500
Property Taxes - Delinquent	228,042	168,483	210,000	210,000	205,000
Library Tax - Current	744,278	763,486	800,000	800,000	315,000
Library Tax - Delinquent	14,934	13,149	15,000	15,000	-
Suburban Parks - Current	15,567	15,702	15,300	15,300	15,300
Suburban Parks - Delinquent	160	-	100	100	100
Real Estate Transfer Tax	8,725,475	11,035,462	8,000,000	8,000,000	6,000,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	106,967	102,588	106,000	106,000	106,000
Total Tax Revenue	21,339,196	23,888,795	21,116,400	21,116,400	21,247,900
Payment in Lieu Of Taxes	8,368	8,745	9,000	9,000	9,000
Federal Grants					
Emergency Management Planning Grant	165,827	164,783	178,200	178,200	187,100
FEMA Special Project Grants	350,721	125,928	-	6,115	-
Coronavirus Relief Fund (CARES Grant)	30,780	-	-	-	-
State Grants					
LEPC State Grant	68,524	70,867	71,900	71,900	73,200
DEMA Special Projects Grants	35,191	269,267	-	2,377	-
Library Standards Grant	177,023	201,561	201,500	229,036	229,700
State Paramedic Grant	2,102,310	3,394,294	2,314,500	3,314,500	2,453,400
Parks Grant	-	8,153	-	2,836	-
Library Grant	1,509	9,599	-	35,839	-
State Abandon Property Grant	240	14,239	-	-	-
State of Delaware Special Grant	-	254,000	-	-	-
Total Grants	2,932,125	4,512,691	2,766,100	3,840,803	2,943,400
Fees for Services					
Building Entrance ID's Fees	390	520	400	400	400
Room Rental Fees - Admin Bldg.	1	390	500	500	500
Non-Photo ID Fees	6,080	6,600	4,500	4,500	5,000
Information Technology Fees	3,462	3,450	4,000	4,000	4,000
Return Check Fees	2,260	2,090	1,800	1,800	1,800
Manufactured Housing Letter Fees	15,820	14,580	15,000	15,000	15,000
Assessment Office Fees	369	378	400	400	400
Park Rental Fees	4,565	3,460	3,200	3,200	3,200
Donation - P& R	4,035	3,634	-	-	-
Parks Special Programs	250	-	-	-	27,200
Recreation Fees	41,143	84,279	100,000	100,000	100,000
Recreation Center Fees	56,303	212,008	134,000	134,000	216,000
Recreation Center Rental Fees	2,956	9,074	15,000	15,000	4,000
Recreation CAM Fees	29,604	31,271	27,500	27,500	27,500
Library Room Rental Fees	-	-	100	100	100
Library Fines	38	1,532	1,000	1,000	1,600
Library Materials Replacement Fees	57	635	500	500	500
Library Copy Fees	-	1,858	1,000	1,000	3,600

Revenue Page 2	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Amended FY 2023	Adopted FY 2024
Tax Mapping Fees	181	474	600	600	400
Street Addressing Fees	21,450	19,200	20,000	20,000	15,000
Inspections & Enforcement Fees	1,851,805	1,631,613	1,600,000	1,600,000	1,340,000
Housing Demolition Reimbursement	3,550	17,764	25,000	25,000	25,000
Grass Cutting Reimbursement	20,651	39,891	35,000	35,000	40,000
Inspection and Enforcement Lien Admin. Fees	4,100	8,600	7,000	7,000	7,000
Code Enforcement Fines	592	1,022	500	500	600
Manufactured Housing Demo. Reimb.	10,788	69,866	20,000	20,000	20,000
Planning Applications Fees	59,533	84,877	88,000	88,000	78,000
Planning Maps Fees	10	-	100	100	100
Planning Forms/Documents Fees	1,360	520	600	600	600
Planning/Zoning Applications Fees	22,102	20,340	19,000	19,000	19,000
Planning Copy Fees	49	321	100	100	100
HOA Administrative Fee	3,510	5,148	3,500	3,500	5,100
Stormwater Management Fees	7,084	8,202	9,000	9,000	8,200
Public Safety Training Center Fees	4,026	809	2,800	2,800	2,800
Paramedic Fees - Special Events	34,293	70,104	75,000	75,000	20,200
Dispatch Fees - Special Events	2,024	21,034	20,000	20,000	8,300
Clerk of the Peace Fees	88,125	80,990	75,000	75,000	78,000
Marriage Ceremony Fees	27,900	18,150	23,000	23,000	18,000
Monitions Expenses Reimbursements	67,912	86,469	65,000	81,800	65,000
County Monitions Fees	56,424	49,981	50,000	50,000	50,000
Recorder of Deeds Fees	4,466,205	4,329,418	4,000,000	4,000,000	3,080,000
Recorder of Deeds Copy Fees	23,648	31,905	30,000	30,000	8,000
Recorder of Deeds Printer Copy Fees	1,650	8,400	8,000	8,000	8,000
Recorder of Deeds Technology Fees	168,760	159,405	160,000	160,000	160,000
Real Estate Transfer Tax Processing Fees	393,102	446,232	300,000	300,000	300,000
Local Government Records Maintenance Fees	14,493	14,240	13,000	13,000	10,000
Recorders Maintenance Fees	33,877	32,012	26,000	26,000	20,000
State Document Fees	14,493	14,140	13,000	13,000	10,000
Deeds Internet Fees	91,440	85,903	84,000	84,000	60,000
Register of Wills Fees	1,079,178	1,318,144	800,000	800,000	800,000
Wills Advertising Reimbursements	12,163	11,305	9,000	9,000	9,000
Wills Copy Fees	5,484	4,226	5,000	5,000	5,000
Sheriff Civil Fees	144,266	160,816	148,000	148,000	176,000
Sheriff Copy Fees	159	211	100	100	100
Sheriff Monitions/Auction Fees	14,200	21,700	17,000	17,000	19,000
Sheriff Fee on Sale	269,217	602,818	700,000	700,000	600,000
Total Fees For Services	9,187,137	9,852,009	8,761,200	8,778,000	7,477,300
Rental Income					
911 Center	17,386	17,386	17,400	17,400	17,400
CDBG	5,800	5,800	5,800	5,800	5,800
Starlifter	27,917	43,336	-	-	-
EEDC Rental Space	900	1,125	1,000	1,000	1,000
Total Rental Income	52,003	67,647	24,200	24,200	24,200
Sale of Land	-	22,810	-	-	-
Employee Pension Withholding	180,045	200,642	165,000	165,000	220,000
Interest Income	141,791	245,754	180,000	180,000	1,600,000
Other Revenues	65,245	148,388	40,000	40,000	40,000
TOTAL OPERATING REVENUE	33,905,910	38,947,481	33,061,900	34,153,403	33,561,800
Other Financing Sources					
American Recovery Act Plan Grant	-	-	-	-	1,650,300
Total Other Financing Sources	-	-	-	-	1,650,300
Appropriated Reserves					
Beginning Balance Transfer	-	-	-	846,062	-
Transfer from Capital Project	-	-	-	30,000	-
Reserve Transfer General Fund For Operating Expenses	-	-	479,400	479,400	94,000
Reserve Transfer General Fund for Capital Projects	-	-	1,532,900	532,900	1,039,800
Reserve Transfer General Fund RETT for Capital Projects	-	-	823,000	823,000	915,100
Total Appropriated Reserves	-	-	2,835,300	2,711,362	2,048,900
Total Revenues	33,905,910	38,947,481	35,897,200	36,864,765	37,261,000

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Amended FY 2023	Adopted FY 2024
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,303,472	1,380,923	1,536,900	1,536,400	1,663,700
Economic Development	79,542	51,152	61,800	61,800	64,600
Emerging Enterprise Development Center	10,992	10,848	12,500	12,500	9,900
Information Technology	1,676,524	1,933,632	2,142,500	2,142,500	2,392,500
Human Resources	488,607	555,253	686,600	686,600	748,400
Facilities Management	989,318	1,029,760	1,122,100	1,122,100	1,217,800
Legal Services	73,483	114,501	120,000	120,000	120,000
Finance Department					
Finance Administration	496,578	500,297	537,700	537,700	580,100
Accounting Services	1,243,995	1,273,347	1,415,500	1,415,500	1,556,200
Tax Section	849,873	951,727	1,151,800	1,168,600	1,299,800
Assessment Division	1,459,296	1,605,721	1,745,900	1,745,900	1,913,200
Community Services					
Community Services Administration	331,212	353,222	368,000	368,000	385,800
Library Services	832,050	987,008	1,576,900	1,612,739	827,500
Library Standards Grant	168,027	197,158	201,500	296,661	229,700
Recreation	1,164,330	1,402,025	1,565,900	1,560,900	1,684,800
Parks	893,332	1,051,997	1,139,200	1,153,877	1,270,900
Suburban Parks	15,228	15,219	15,300	15,300	15,300
Planning Services					
Planning Services Administration	498,723	520,392	548,300	548,300	576,300
Geographic Information Systems	544,377	550,843	628,100	638,100	685,600
Inspections & Enforcement	2,137,000	2,236,400	2,454,700	2,443,460	2,583,200
Planning Division	1,396,941	1,520,599	1,657,100	1,657,100	1,795,600
Public Safety					
Public Safety Administration	126,042	135,197	203,000	203,000	210,400
Emergency Communications	3,199,371	3,389,287	3,838,600	3,838,600	4,298,300
Mobile Command Center	15,608	27,844	28,900	28,900	30,700
Emergency Medical Services	6,649,051	7,130,600	7,642,100	7,642,100	8,556,100
EMS - Special Event & Non-Reimbursable Costs	658,801	1,004,449	840,500	840,500	1,218,900
Emergency Medical Services - Training Center	1,301	220	2,800	2,800	2,800
Emergency Management - EMPG	370,429	431,321	360,600	436,542	379,800
Emergency Management - LEPC	79,636	69,867	71,900	72,900	73,600
Covid - 19 Related Expenditures	263,046	12,601	-	3,146	-
Row Offices					
Clerk of the Peace Transcription	97,981	99,947	107,300	107,300	113,100
Clerk of the Peace Marriage	228,769	241,208	257,200	257,200	248,600
Recorder of Deeds	770,619	788,053	837,800	837,800	845,700
Register of Wills	515,202	623,517	642,000	642,000	693,100
Sheriff	775,095	830,187	886,100	886,100	960,600

Expenditure Page 2	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Amended FY 2023	Adopted FY 2024
Special Grants and Programs					
Open Space Preservation [1]	-	-	200,000	900,000	200,000
Stormwater Management	199,410	-	-	-	-
Dog Control Support	618,381	658,712	671,900	671,900	685,400
Community Service Grants	1,614,969	1,698,900	1,561,000	1,594,250	1,587,800
Other Expenditures					
Contingency	-	-	1,000,000	997,250	500,000
Building Security	64,262	87,499	90,000	90,000	110,000
Debt Retirement	577,465	676,458	529,600	529,600	540,200
Interest Expense	169,966	-	146,100	146,100	133,400
Benefit to Retirees	53,991	59,277	60,000	60,000	67,000
Total Unrestricted Funds	33,702,295	36,207,168	40,665,700	41,632,025	43,076,400
Less: Indirect Cost Allocation	(6,369,957)	(6,887,660)	(7,668,600)	(7,668,600)	(8,391,800)
Total Operating Expenditures	27,332,338	29,319,508	32,997,100	33,963,425	34,684,600
Operating Transfers					
Capital Projects Fund					
General Fund Contribution Capital Projects	5,533,826	1,754,592	1,507,900	1,507,900	982,800
General Fund Contribution Realty Transfer Tax Cap Prj	2,038,500	606,200	823,000	823,000	915,100
Recorder of Deeds Fees Cap Prj	-	-	-	-	30,000
Sheriff Auction Fees Cap Prj	20,000	-	-	-	27,000
Reserve Transfer Capital Projects Cash-in-Lieu Recreation Area	-	-	25,000	25,000	-
Medical Trust Fund	814,090	-	-	-	-
Community Development Block Grant	350,871	456,502	544,200	545,440	621,500
Total Operating Transfers	8,757,287	2,817,294	2,900,100	2,901,340	2,576,400
Total Expenditures	36,089,625	32,136,802	35,897,200	36,864,765	37,261,000

[1] Open Space Preservation amount listed for Fiscal Year 2023 amended budget includes the unexpended balance from prior year appropriations and is intended to remain available during Fiscal Year 2023. The prior year appropriations carried forward to Fiscal Year 2023 are \$700,000.



This page is intentionally left blank.

Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Building Entrance IDs Fees	390	520	400	400
Room Rental Fees Admin. Bldg.	1	390	500	500
Emerging Enterprise Development Center	900	1,125	1,000	1,000
Information Technology Fees	3,462	3,450	4,000	4,000
Deeds Technology Fees	168,760	159,405	160,000	160,000
Non-Photo IDs	6,080	6,600	4,500	5,000
Total	\$ 179,593	\$ 171,490	\$ 170,400	\$ 170,900

Expenses: Department of Administration

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Administration	1,303,472	1,380,923	1,536,400	1,663,700
Economic Development	79,542	51,152	61,800	64,600
Emerging Enterprise Development Center	10,992	10,848	12,500	9,900
Information Technology	1,676,524	1,933,632	2,142,500	2,392,500
Personnel	488,607	555,253	686,600	748,400
Facilities Management	989,318	1,029,760	1,122,100	1,217,800
Legal	73,483	114,501	120,000	120,000
Subtotal	4,621,938	5,076,069	5,681,900	6,216,900
Less: Indirect Costs	(4,531,404)	(5,014,069)	(5,607,600)	(6,142,400)
Total	\$ 90,534	\$ 62,000	\$ 74,300	\$ 74,500

Administration

Mission

Administration is the budget for the Kent County Levy Court. Kent County Levy Court is the governing body of Kent County, Delaware. The Levy Court is comprised of seven Commissioners, each elected from one of six Levy Court districts and one Commissioner elected at-large. The Commissioners serve staggered four-year terms. The Kent County Levy Court meets Tuesdays at 7 p.m. in the Levy Court Chambers, located in the Kent County Administrative Complex, 555 Bay Road, Dover, DE. All meetings are open to the public.

The Administration budget also encompasses funding for the County Administrator and immediate staff, as well as Central Duplicating and Archives. The duties of the County Administrator, appointed by the Levy Court Commissioners, include advising the Commissioners on issues affecting the County and managing the day-to-day operations of County government. The County Administrator supervises all department directors and coordinates the activities of all departments on behalf of the Levy Court.

Goals

- To continue to deliver high quality services and programs for County residents that address the everyday needs and preferences of our citizens in the most cost effective and cost-conscious manner possible.
- To achieve greater internal efficiency and enhanced customer service through advanced information technologies, data processing and document management systems throughout all departments and offices of Kent County Levy Court.
- To anticipate the future needs and demands for essential services associated with a growing and vibrant County and prepare to address emerging needs of an increasingly diverse and expanding population with clear purposes and fiscal restraint.
- To identify and pursue economic development priorities of a scale and magnitude befitting the character of Central Delaware that would be most advantageous and beneficial to the citizens of Kent County.

Revenue: Administration

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Building Entrance IDs Fees	390	520	400	400
Room Rental Fees	1	390	500	500
Total	\$ 391	\$ 910	\$ 900	\$ 900

Expenses: Administration

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,133,933	1,189,144	1,307,400	1,402,600
Travel	824	8,750	17,100	20,000
Insurance	34,327	38,229	37,700	47,900
Office Supplies	25,119	23,859	27,600	29,000
Furniture/Equipment	6,264	6,605	7,300	7,200
Legal/Contract Services	78,873	81,258	80,400	89,600
Utilities	6,687	6,400	7,600	8,400
Maintenance Expense	-	278	-	5,200
Vehicle Expense	-	-	200	200
Miscellaneous	17,445	26,400	51,100	53,600
Subtotal	1,303,472	1,380,923	1,536,400	1,663,700
Less: Indirect Costs	(1,303,472)	(1,380,923)	(1,536,400)	(1,663,700)
Total	\$ -	\$ -	\$ -	\$ -

Economic Development

Mission

The Kent County Economic Development office functions under the daily supervision of the Kent County Administrator. The purpose of the office is to provide support services to existing businesses in Kent County that will assist with business retention and expansion efforts while also seeking to attract new businesses that compliment a target list of industries focused on Tourism, Education, Entrepreneurship, Health Care, Manufacturing and Agriculture.

Goals

- To provide efficient and effective business support services to existing businesses in Kent County in an effort to retain employment and expand job opportunities among current employers.
- To assist in providing additional employment opportunities and capital investment in Kent County through the expansion of existing business and the active recruiting of new businesses that are compatible with the current economic community.
- To provide seamless cooperation with other Economic Development entities and partnerships representing municipal, county, state, utility and non-profit interests in their efforts to support and expand business opportunities in the central Delaware region.
- To develop a County wide consensus on the strengths, weaknesses, opportunities, and threats (also known as SWOT Analysis) which are currently presenting themselves to the economic and business community in Kent County

Expenses:

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	25,200	-	-	-
Insurance	481	155	600	600
Indirect Costs	35,616	30,411	35,300	38,400
Office Supplies	7,000	11,017	12,690	13,100
Furniture and Fixtures	-	1,485	2,910	-
Legal/Contract Services	2,777	1,261	2,500	1,000
Utilities	803	898	1,100	2,300
Maintenance Expense	5,880	5,880	6,000	8,100
Vehicle Expense	-	-	-	400
Miscellaneous	1,785	45	700	700
Total	\$ 79,542	\$ 51,152	\$ 61,800	\$ 64,600

Emerging Enterprise Development Center

Mission

The mission of the Emerging Enterprise Development Center (EEDC) is to provide early-stage entrepreneurs with affordable Professional Business Office Rental Space in a collegial, supportive and nurturing environment that assists in growing business, developing and honing business skills, implementing and tailoring business plans and establishing professional networks and client base to ensure future success.

The Emerging Enterprise Development Center is structured to help new businesses to establish self-sufficiency, and to ultimately generate enough capital to afford market rate rental space in non-incubator facilities. Tenant leases are short term by design and tenant businesses will be encouraged to advance from the EEDC once they are no longer in need of incubator support. The EEDC will provide a variety of services through its partner organizations that are critical for successful tenant growth and development.

Revenue: Emerging Enterprise Development Center

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Office Rental Fees	900	1,125	1,000	1,000
Total	\$ 900	\$ 1,125	\$ 1,000	\$ 1,000

Expenses: Emerging Enterprise Development Center

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Indirect Costs	7,382	7,649	8,200	6,100
Office Supplies	1	8	700	200
Furniture/Equipment	2,407	2,089	2,300	2,300
Utilities	1,202	1,102	1,300	1,300
Total	\$ 10,992	\$ 10,848	\$ 12,500	\$ 9,900

Information Technology

Mission

Provide Kent County Government, the business community and citizens with an ongoing technology strategy that is scalable, secure and in tune with the growth and demand placed upon the County while effectively managing fiscal responsibilities.

Goals

- Guarantee a reliable communication and computer infrastructure foundation on which to efficiently conduct County business operations today and in the future.
- Develop and maintain technical skilled staff who are competent in current and emerging information technology and a user community that understands and can employ modern technologies to maximize business benefits.
- Provide citizens, the business community and County staff with convenient access to appropriate information and services through technology.
- Work with County agencies to improve business operations by thoroughly understanding business needs and by planning, implementing and managing the best information technology solutions available.
- Deliver timely and effective responses to customer requirements through teamwork.

Revenue: Information Technology

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Information Technology Fees	3,462	3,450	4,000	4,000
Deeds Technology Fees	168,760	159,405	160,000	160,000
Total	\$ 172,222	\$ 162,855	\$ 164,000	\$ 164,000

Expenses: Information Technology

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,510,025	1,755,892	1,844,500	1,965,300
Travel	-	183	900	-
Insurance	5,700	6,895	6,900	9,700
Office Supplies	9,382	3,652	5,800	6,100
Furniture/Equipment	9,755	2,285	32,300	11,700
Legal/Contract Services	5,781	10,220	17,900	5,500
Operational Supplies	-	-	-	500
Utilities	14,745	13,489	15,200	32,300
Maintenance	104,999	113,980	168,600	201,000
Vehicle Expense	46	116	400	400
Consulting Fees	16,091	26,920	50,000	160,000
Subtotal	1,676,524	1,933,632	2,142,500	2,392,500
Less: Indirect Costs	(1,676,524)	(1,933,632)	(2,142,500)	(2,392,500)
Total	\$ -	\$ -	\$ -	\$ -

Personnel

Mission

The Personnel office is a strategic partner in the deployment and retention of high-quality human resources among the six County departments, four elective offices, and Levy Court. Specifically, the office provides employee recruitment and selection services, payroll services, employee benefit procurement and claims resolution services, risk management services, employee training and skill development services, and employee records management services.

The Personnel office is also responsible for labor relations, pension plan administration, employee recognition programs, implementation of a comprehensive performance appraisal program, development and administration of employee-related policies and ordinances, coordination of the County's safety and loss-prevention program, and employee communication efforts.

Methodology

Employee Recruitment and Selection Services are managed through critical position description development, innovative job posting and target group advertising, applicant test selection and administration, application scoring, facilitated candidate interviews, and compliance with Federal, State and County regulations.

Payroll Services include timely processing and payment of employee wages and related tax liabilities, accrual and deduction of earned time from employee leave banks, preparation of various reports, coordination of deferred compensation programs, and maintenance of computerized employee pay records.

Employee Benefit Procurement and Claims Resolution Services from plan design to proposal solicitation to award are handled by the office for health, dental, life and long-term disability insurance coverage. Once in place, the office facilitates benefits utilization and claims resolution for employees, their eligible dependents, and eligible retirees.

Risk Management Services are provided through the competitive acquisition and maintenance of various insurance coverage, the development, coordination, and presentation of safety and loss prevention programs throughout the County, and litigation monitoring and support.

Employee Training and Skill Development Services are offered through regular internal and external training sessions for personal growth and development and enhanced skill sets.

Employee Records Management Services are governed in compliance with strict privacy guidelines in full compliance with all regulations.

Goals

- To conduct monthly staff development training sessions for all employees
- To retain high-quality employees through innovative recognition and reward programs
- To provide quarterly employee health improvement awareness opportunities
- To identify specific succession/promotion opportunities for employees
- To enhance the number and quality of office publications

Revenue: Personnel

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Non-Photo IDs	6,080	6,600	4,500	5,000
Total	\$ 6,080	\$ 6,600	\$ 4,500	\$ 5,000

Expenses: Personnel

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	427,387	464,244	500,100	547,700
Travel	-	10,301	6,900	7,300
Insurance	10,786	11,082	12,400	14,100
Office Supplies	9,027	9,128	9,400	9,700
Furniture/Equipment	1,652	1,514	4,200	10,200
Legal/Contract Services	21,038	25,851	45,800	45,600
Operating Supplies	-	-	200	200
Utilities	662	501	800	1,000
Maintenance	9,626	21,171	16,500	52,300
Vehicle Expense	-	-	100	100
Consultant	6,950	9,950	86,500	56,500
Miscellaneous	1,479	1,511	3,700	3,700
Subtotal	488,607	555,253	686,600	748,400
Less: Indirect Costs	(488,607)	(555,253)	(686,600)	(748,400)
Total	\$ -	\$ -	\$ -	\$ -

Facilities Management

Mission

The office of Facilities Management provides custodial service, security and general maintenance for the Kent County Complex. Additionally, it provides custodial and general maintenance for the Emergency Services Building, Wheatley's Pond Road and Rt. 8 west of Dover EMS buildings and substations, the Kent County Recreation Center and the Kent County Library.

Goals

- Maintain the Complex to preserve its attractiveness and functionality.
- Maintain all other County property.

Expenses: Facilities Management

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	644,839	656,384	730,400	753,600
Insurance	53,308	56,378	59,000	67,100
Office Supplies	608	1,030	1,000	900
Furniture/Equipment	7,688	12,078	9,200	2,800
Legal/Contract Services	8,687	8,830	9,700	22,700
Trash Collection Fees	5,151	5,107	6,600	6,600
Operating Supplies	13,167	20,382	19,500	24,200
Utilities	167,398	174,798	197,500	243,500
Rent - Equipment	145	82	500	100
Maintenance	50,303	81,996	75,000	82,100
Vehicle Expense	6,803	11,573	12,200	12,700
Miscellaneous	31,221	1,122	1,500	1,500
Subtotal	989,318	1,029,760	1,122,100	1,217,800
Less: Indirect Cost	(989,318)	(1,029,760)	(1,122,100)	(1,217,800)
Total	\$ -	\$ -	\$ -	\$ -

Legal

Expenses: Legal

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Legal/Contract Services	73,483	114,501	120,000	120,000
Less: Indirect Cost	(73,483)	(114,501)	(120,000)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -



This page is intentionally left blank.

Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Property Taxes - Current	11,233,758	11,519,910	11,700,000	14,336,500
Property Taxes - Delinquent	228,042	168,483	210,000	205,000
Penalty & Interest	106,947	102,588	106,000	106,000
Payment in Lieu of Taxes	8,368	8,745	9,000	9,000
Return Check Fees	2,260	2,090	1,800	1,800
Manufactured Housing Letter Fees	15,820	14,580	15,000	15,000
Monitions Expenses Reimbursement	67,912	86,469	81,000	65,000
County Monition Fees	56,424	49,981	50,000	50,000
Assessment Office Fees	369	378	400	400
Total	\$ 11,719,900	\$ 11,953,224	\$ 12,173,200	\$ 14,788,700

Expenses: Department of Finance

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Finance Administration	496,578	500,297	537,700	580,100
Accounting Services	1,243,995	1,273,347	1,415,500	1,556,200
Tax Section	849,873	951,727	1,168,800	1,299,800
Assessment Division	1,459,296	1,605,721	1,745,900	1,913,200
Subtotal	4,049,742	4,331,092	4,867,900	5,349,300
Less: Indirect Costs	(1,740,573)	(1,773,644)	(1,953,200)	(2,136,300)
Total	2,309,169	2,557,448	2,914,700	3,213,000

Finance Administration

Mission

The Department of Finance maintains the financial records for all County funds, prepares financial reports and statements, assists in the preparation of the annual budget, manages County investments and manages the functions of the Division of Assessment and the Tax Office. The mission of the Department of Finance is to professionally manage the financial resources of the County government.

Goals

- To carefully plan for program and capital needs
- To maximize return and safety of County funds
- To maintain property records in an efficient manner
- To improve the automated Financial Management System

Expenses: Finance Administration

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	493,938	497,508	530,100	569,600
Travel	-	-	2,500	2,500
Insurance	1,451	1,565	2,400	2,800
Office Supplies	670	630	1,500	1,500
Legal/Contract Services	204	342	600	600
Maintenance	-	-	-	2,300
Utilities	315	252	500	700
Miscellaneous	-	-	100	100
Sub-Total	496,578	500,297	537,700	580,100
Less: Indirects	(496,578)	(500,297)	(537,700)	(580,100)
Total	\$ -	\$ -	\$ -	\$ -

Accounting Services

Mission

The Accounting division is comprised of the Governmental and Proprietary Fund sections. The division is responsible for recording and reporting the financial transactions of the County.

Goals

- To provide managers with timely and reliable financial information
- To maximize the efficiency of the accounting software
- To provide financial guidance to managers and assure conformance with County policies, GASB pronouncements, and generally accepted accounting principles.

Expenses: Accounting Services

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,157,638	1,186,378	1,321,500	1,363,900
Insurance	4,461	4,727	5,700	7,700
Office Supplies	15,247	12,563	14,900	18,900
Furniture/Equipment	2,700	3,421	2,700	2,700
Legal/Contract Services	1,353	910	1,600	3,100
Utilities	1,106	904	1,200	2,100
Maintenance	61,400	64,444	67,700	157,300
Miscellaneous	90	-	200	500
Subtotal	1,243,995	1,273,347	1,415,500	1,556,200
Less: Indirect Cost	(1,243,995)	(1,273,347)	(1,415,500)	(1,556,200)
Total	\$ -	\$ -	\$ -	\$ -

Tax Section

Mission

The Kent County Tax section is responsible for the collection and distribution of County, school, library and ditch taxes, special community liens, Inspection and Enforcement liens and trash, streetlights and sewer fees. The office issues Manufactured Housing Certification Letters, administers the Senior Tax Credit program for the State and provides research assistance to the community's attorneys and title searchers.

Goals

- Continue to provide quality customer service to the citizens of Kent County
- Maintain an Internet Web page to assist with constituent questions.
- Continue to reduce tax delinquency.

Revenue: Tax Section

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Property Taxes - Current	11,233,758	11,519,910	11,700,000	14,336,500
Property Taxes - Delinquent	228,042	168,483	210,000	205,000
Penalty & Interest	106,947	102,588	106,000	106,000
Payment in Lieu of Taxes	8,368	8,745	9,000	9,000
Return Check Fees	2,260	2,090	1,800	1,800
Manufactured Housing Letter Fees	15,820	14,580	15,000	15,000
Monitions Expenses Reimbursement	67,912	86,469	81,000	65,000
County Monitions Fees	56,424	49,981	50,000	50,000
Total	\$ 11,719,531	\$ 11,952,846	\$ 12,172,800	\$ 14,788,300

Expenses: Tax Section

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	296,652	326,957	464,300	474,300
Insurance	2,402	2,696	3,400	5,000
Indirect Costs	372,732	421,845	481,700	536,100
Office Supplies	54,788	53,074	62,100	64,200
Furniture and Equipment	1,055	937	1,100	1,100
Legal/Contract Services	101,571	124,743	132,900	113,000
Utilities	1,311	1,112	1,400	1,800
Maintenance	19,168	20,027	21,300	103,400
Vehicle Expense	140	291	300	600
Miscellaneous	54	45	300	300
Total	\$ 849,873	\$ 951,727	\$ 1,168,800	\$ 1,299,800

Assessment Division

Mission

The primary responsibility of the Assessment Division is to assess all taxable parcels of real estate in Kent County. When aggregated, these assessments provide the basis for generation of a significant part of the revenues required for the functioning of the County's government and school districts. The fundamental principle which governs the appraisal of real estate for property tax purposes in Kent County is equity or fairness, for all property owners. The achievement of this goal requires thorough training and a high level of professionalism of all Assessment staff members.

Specific tasks performed by the Assessment office include:

- Maintain the computerized real estate parcel database: data entry for transfers, name changes and legal description and title changes.
- Incorporate property value changes into the Computer Assisted Mass Appraisal system. Changes result from subdivision development, assemblage, new construction, demolitions, additions, and renovations
- Provide assistance to the public, including property owners, attorneys and real estate professionals.

Goals

- Create and implement improved quality control procedures in the assessment of property and in data entry.
- Continue to improve accuracy and equity in the existing assessment roll.
- Continue to seek the updated training and education necessary to support a competent assessment program.
- Complete a reassessment of Kent County property values.

Revenue: Assessment Division

Department Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Assessment Office Fees	369	378	400	400
Total	\$ 369	\$ 378	\$ 400	\$ 400

Expenses: Assessment Division

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,062,009	1,130,378	1,166,600	1,229,600
Insurance	9,627	11,508	11,400	15,100
Indirect Costs	354,503	394,125	448,600	493,000
Office Supplies	8,837	8,231	13,900	13,900
Furniture/Equipment	849	820	900	900
Legal/Contract Services	10,639	2,967	17,400	14,500
Operating Supplies	-	1,121	1,600	1,600
Utilities	1,232	3,096	3,800	4,600
Maintenance	8,389	48,204	76,000	133,700
Vehicle Expense	3,211	5,271	5,500	6,100
Miscellaneous	-	-	200	200
Total	\$ 1,459,296	\$ 1,605,721	\$ 1,745,900	\$ 1,913,200



This page is intentionally left blank.

Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Library Tax Current	744,278	763,486	800,000	315,000
Library Tax Delinquent	14,934	13,149	15,000	-
Library Fines	38	1,532	1,000	1,600
Library Material Replacement Fee	57	635	500	500
Library Room Rental Fees	-	-	100	100
Library Copy Fees	-	1,858	1,000	3,600
Library State Grant	1,509	9,599	35,839	-
Library Standards Grant	177,023	201,561	229,036	229,700
Recreation Fees	41,143	84,279	100,000	100,000
Recreation Center Fees	56,303	212,008	134,000	216,000
Recreation Center Rental Fees	2,956	9,074	15,000	4,000
Recreation Center CAM Fees	29,604	31,271	27,500	27,500
Park Rental Fees	4,565	3,460	3,200	3,200
Park State Grant	-	8,153	2,836	-
Parks Special Programs	250	-	-	27,200
Donation Parks	4,035	3,634	-	-
Suburban Parks Tax Current	15,567	15,702	15,300	15,300
Suburban Parks Tax Delinquent	160	-	100	100
Total	\$ 1,092,422	\$ 1,359,401	\$ 1,380,411	\$ 943,800

Expenditures: Department of Community Services

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Administration	331,212	353,222	368,000	385,800
Library Services	832,050	987,008	1,612,739	827,500
Library Standards Grant	168,027	197,158	296,661	229,700
Recreation	1,164,330	1,402,025	1,560,900	1,684,800
Parks	893,332	1,051,997	1,153,877	1,270,900
Suburban Parks	15,228	15,219	15,300	15,300
Total	\$ 3,404,179	\$ 4,006,629	\$ 5,007,477	\$ 4,414,000

Community Services Administration

Mission

Community Services Administration provides management and coordination for the Parks, Recreation and Library Services divisions of Kent County. The Community Services Director acts on the initiatives of the Levy Court to develop and maintain parks and greenways, offer recreation programs for all ages and operate a public library system which meets the needs of our community. The Director also works closely with the other County departments in areas of management and technology.

Goals

- Provide a vision and a system planning approach that can take advantage of opportunities as they arise and respond to inevitable changes in demand.
- Address the need for additional parkland by identifying land acquisition opportunities for Levy Court consideration.
- Expand and create new library services, facilities and programs for Kent County residents.

Expenditures: Community Services Administration

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	308,944	325,108	334,400	350,100
Insurance	996	1,255	1,900	2,400
Indirect Costs	20,416	25,991	29,500	30,600
Office Supplies	298	270	900	800
Legal/Contract Services	50	46	300	300
Maintenance	-	-	-	600
Utilities	508	552	800	800
Miscellaneous	-		200	200
Total	\$ 331,212	\$ 353,222	\$ 368,000	\$ 385,800

Library Services

Mission

The Kent County Division of Library Services' mission is to provide convenient access to quality library resources to all County residents. The following are the methods currently being utilized:

- Provide support for an automated catalog system operated by the State through the delivery of resources to libraries in Kent County
- Provide a mobile library that offers services to a wide variety of patrons in rural and under-served areas of the County.

Goals

Increase our collection of eBooks. Fifty percent (50%) of all books published are being offered in eBook format.

Continue to offer adult and children's programs. These programs include book talks, storytelling, author discussions, puppet shows and community interest programs.

Increase the patron use of the mobile library by increasing the number of stops and hours available to the public.

Revenue: Library Services

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Library Tax Current	744,278	763,486	800,000	315,000
Library Tax Delinquent	14,934	13,149	15,000	-
Library Fines	38	1,532	1,000	1,600
Library Material Replacement Fees	57	635	500	500
Library Room Rental Fees	-	-	100	100
Library Copy Fees	-	1,858	1,000	3,600
Library State Grant	1,509	9,599	35,839	-
Total	\$ 760,816	\$ 790,259	\$ 853,439	\$ 320,800

Expenditures: Library Services

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	494,949	487,889	496,400	538,400
Insurance	11,236	12,336	13,200	15,100
Indirect Costs	191,912	195,010	135,700	148,100
Office Supplies	1,580	1,681	5,300	5,400
Furniture/Equipment	1,382	1,382	13,600	9,000
Legal/Contract Services	2,222	4,639	9,000	13,800
Operating Supplies	2,942	3,908	4,300	3,700
Utilities	30,576	30,257	32,800	40,300
Maintenance	11,584	12,490	36,000	33,600
Vehicle Expense	-	75	100	100
Miscellaneous	10,821	20,709	51,339	20,000
Reciprocal Borrowing	72,846	216,632	815,000	-
Total	\$ 832,050	\$ 987,008	\$ 1,612,739	\$ 827,500

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Library Standards Grant	177,023	201,561	229,036	229,700
Total	\$ 177,023	\$ 201,561	\$ 229,036	\$ 229,700

Expenditures: Library Standards Grant

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	97,226	111,954	137,938	117,400
Travel	-	2,345	3,600	10,200
Office Supplies	148	948	3,751	2,900
Furniture/Equipment	7,519	18,091	9,000	6,900
Legal/Contract Services	12,227	13,626	17,035	12,400
Operating Supplies	49,131	38,403	96,868	65,400
Vehicle Expense	506	3,624	5,606	4,700
Miscellaneous	1,270	8,167	22,863	9,800
Total	\$ 168,027	\$ 197,158	\$ 296,661	\$ 229,700

Recreation

Mission

Our mission is to provide year-round recreation programs and activities that offer positive ways to use free time and promote the health and fitness of residents of Kent County.

Goals

- Offer a wide variety of quality and popular athletic, educational and cultural activities to Kent County citizens.
- Increase registration by offering program activities that meet the diverse interest of Kent County residents.
- Utilize the County owned parks to form various leagues, such as, flag football, horseshoes, baseball, softball, soccer and field hockey.
- Implement new marketing strategies based on social networking.

Revenue: Recreation

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Recreation Fees	41,143	84,279	100,000	100,000
Recreation Center Fees	56,303	212,008	134,000	216,000
Recreation Center Rental Fees	2,956	9,074	15,000	4,000
Recreation Center CAM Fees	29,604	31,271	27,500	27,500
Total	\$ 130,006	\$ 336,632	\$ 276,500	\$ 347,500

Expenditures: Recreation

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2022	Adopted FY 2024
Personnel	736,677	804,245	824,200	884,900
Insurance	15,455	16,907	16,800	21,400
Indirect Costs	214,110	230,800	257,600	280,900
Office Supplies	1,458	1,657	2,800	2,400
Furniture/Equipment	5,660	5,086	6,300	9,000
Legal/Contract Services	70,775	208,355	279,000	304,800
Trash Collection Fees	4,139	4,277	4,200	4,200
Operating Supplies	21,481	40,717	51,400	55,000
Utilities	58,233	61,795	66,000	79,100
Rent	-	3,325	9,000	7,200
Maintenance Expenses	31,876	22,583	35,900	33,200
Vehicle Expenses	1,409	2,057	1,700	1,700
Miscellaneous	3,057	221	6,000	1,000
Total	\$ 1,164,330	\$ 1,402,025	\$ 1,560,900	\$ 1,684,800

Parks

Mission

Our mission is to provide safe, maintained parks and open space for the residents of Kent County to enjoy.

Goals

- Continue a professional level of County open spaces, greenway, and parks management operations.
- Continue support for the mission, projects, and public events on behalf of the St. Jones Greenway Commission
- Develop public-private partnerships to guide renovation projects at the Goggin Manor House (Brecknock Park) and at Wildcat Manor (Hunn Conservation Area)
- Work toward implementing specific goals of the Kent County Park, Recreation and Open Space Long Range Strategic Plan
- Continuously improve services at Browns Branch, Big Oak and Kesselring Park
- Design & construction of wetland bridge spanning the Isaac Branch between the nature trail at Brecknock Park and Kesselring Park, utilizing County and Grant funds.

Revenue: Parks

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Park Rental Fees	4,565	3,460	3,200	3,200
Park Grant	-	8,153	2,836	-
Parks Special Programs	250	-	-	27,200
Donation Parks	4,035	3,634	-	-
Total	\$ 8,850	\$ 15,247	\$ 6,036	\$ 30,400

Expenditures: Parks

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	667,083	770,646	835,558	875,300
Insurance	13,669	15,785	15,200	21,400
Indirect Costs	114,442	138,635	156,600	171,700
Office Supplies	1,735	700	1,900	2,000
Furniture/Equipment	3,657	4,086	12,700	13,300
Legal/Contract Services	8,382	9,181	12,600	15,500
Trash Pick-Up Fees	2,460	2,571	2,600	4,000
Operating Supplies	14,134	19,815	22,700	28,000
Utilities	26,346	28,463	32,542	40,100
Rent	145	466	1,500	1,500
Maintenance	29,911	32,307	31,300	50,500
Vehicle Expense	15,660	24,409	19,100	32,200
Miscellaneous	308	8,903	14,177	4,500
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	-	630	-	15,500
Total	\$ 893,332	\$ 1,051,997	\$ 1,153,877	\$ 1,270,900

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Suburban Parks Tax Current	15,567	15,702	15,300	15,300
Suburban Parks Tax Delinquent	160	-	100	100
Total	\$ 15,727	\$ 15,702	\$ 15,400	\$ 15,400

Expenditures Suburban Parks
– Old Mill

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	2,800	2,800	2,800	2,800
Indirect Costs	476	473	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,676	\$ 4,673	\$ 4,700	\$ 4,700

– Royal Grant

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	3,700	3,700	3,700	3,700
Indirect Costs	476	473	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,176	\$ 6,173	\$ 6,200	\$ 6,200

– Eagle's Nest

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	2,700	2,700	2,700	2,700
Indirect Costs	476	473	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,376	\$ 4,373	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,228	\$ 15,219	\$ 15,300	\$ 15,300

Department of Planning Services
--

Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Tax Mapping Fees	181	474	600	400
Street Addressing Fees	21,450	19,200	20,000	15,000
Inspections & Enforcement Fees	1,851,805	1,631,613	1,600,000	1,340,000
Inspections & Enforcement Lien Admin Fees	4,100	8,600	7,000	7,000
Code Enforcement Fines	592	1,022	500	600
House Demolition Reimbursement	3,550	17,764	25,000	25,000
Grass Cutting Reimbursement	20,651	39,891	35,000	40,000
Manufactured Housing Demo Reimb	10,788	69,866	20,000	20,000
State Abandon Property Grant	240	14,239	-	-
Planning Application Fees	59,533	84,877	88,000	78,000
Planning Map Fees	10	-	100	100
Planning Forms and Documents	1,360	520	600	600
Planning/Zoning Application Fees	22,102	20,340	19,000	19,000
Planning Copy Fees	49	321	100	100
HOA Administrative Fees	3,510	5,148	3,500	5,100
Stormwater Management Fees	7,084	8,202	9,000	8,200
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 2,012,805	\$ 1,927,877	\$ 1,834,200	\$ 1,564,900

Expenditures: Department of Planning Services

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Planning Services Administration	498,723	520,392	548,300	576,300
Geographic Information Systems	544,377	550,843	628,100	685,600
Inspections & Enforcement	2,137,000	2,236,400	2,443,460	2,583,200
Planning Division	1,396,941	1,520,599	1,657,100	1,795,600
Total	\$ 4,577,041	\$ 4,828,234	\$ 5,276,960	\$ 5,640,700

Planning Services Administration

Mission

Provide The Department of Planning Services with overall management and administration of the divisions/sections of Planning, Inspections & Enforcement, Geographic Information Systems and the Community Development Block Grant (CDBG) and provide guidance, direction and code compliance review services for land-use planning and development activities and all other services.

Manage the Planning Services divisions/sections regarding budget, personnel and administrative policies and ensure departmental adherence to all Levy Court policies, programs and procedures.

Provide Kent County customers prompt, accurate and courteous responses. The Department of Planning Services is a repository for a variety of land-use and property data with regular and frequent interaction with the public and is an integral part of the Kent County customer service team.

Goals

- Provide high-quality planning services for the citizens of Kent County that achieves a balanced and orderly landscape by providing opportunities for growth and development, the preservation of significant agricultural lands and environmentally sensitive areas in pursuit of an optimum quality of life for residents and visitors.
- Provide outstanding customer service to citizen inquiries, efficient processing of applications for permits and plan reviews.
- Continue a review and revision of Chapter 187 Subdivision and Land Development and Chapter 205, Zoning, of the Kent County Code to comport with the 2018 Kent County Comprehensive Plan Update
- Expand on-line information services to applicants and citizens of Kent County

Expenditures: Planning Services Administration

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	420,161	437,228	451,800	472,800
Travel	650	700	2,200	-
Insurance	1,459	1,575	2,000	3,100
Indirect Costs	74,839	79,170	89,900	97,900
Office Supplies	1,189	1,319	1,520	1,500
Legal/Contract Services	299	299	680	700
Utilities	126	101	200	300
Total	\$ 498,723	\$ 520,392	\$ 548,300	\$ 576,300

Geographic Information Systems

Mission

The Geographic Information Systems section manages property mapping, property addressing and everyday Geographic Information Systems (GIS) requests for the County and the public.

The GIS section provides computer-generated maps regarding parcels, aerial photography, tax records and other geo-referenced information to Kent County officials and the general public and is responsible for implementation of the management plan for this data.

The GIS section is responsible for managing all County GIS data and ensuring the data is easily available to both internal and external customers.

Goals

- Provide accurate digital maps of all properties within one month of these properties being recorded.
- Continue development of electronic base map infrastructure to be shared among all County departments and with the State and other local agencies.
- Manage and complete migration from an AutoCAD environment to an Arc View GIS-based environment and development of interactive map system for public use via the Internet and Intranet with the implementation of ARC Server
- Offer on-going GIS training, support and assistance to all County GIS users and Departments utilizing GIS tools to view data produced and obtained by the GIS Division that assists in their daily work schedule.
- Link the County base map to the County 911 addressing database.
- Create and maintain the GIS website in house and eliminate our current GIS web site SmartMAP allowing us to reduce the maintenance cost.

Revenue: Geographic Information Systems

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Tax Mapping	181	474	600	400
Street Addressing Fees	21,450	19,200	20,000	15,000
Total	\$ 21,631	\$ 19,674	\$ 20,600	\$ 15,400

Expenditures: Geographic Information Systems

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	295,369	286,060	342,700	366,700
Travel	-	64	1,100	1,600
Insurance	2,062	1,750	2,700	3,200
Indirect Costs	212,053	235,786	265,400	293,700
Office Supplies	1,560	892	2,000	1,800
Furniture/Equipment	8,023	873	1,200	1,200
Legal/Contract Services	713	920	1,400	4,400
Utilities	597	498	700	900
Maintenance	24,000	24,000	10,800	12,000
Vehicle Expense	-	-	100	100
Total	\$ 544,377	\$ 550,843	\$ 628,100	\$ 685,600

Inspections & Enforcement

Mission

The Division of Inspections & Enforcement works to ensure the quality of life for the citizens of Kent County through the enforcement of all County codes to protect the public health, safety and welfare.

The Division serves the citizens of Kent County by providing excellent customer service and timely, accurate information.

Goals

- Demolish or cause to be demolished a minimum of 25 condemned structures that have been deemed unable to be brought up to minimum Kent County Building Code standards.
- Maintain quality customer service through continual staff development and monitoring of performance, customer feedback and continue the random mailing of customer service questionnaires to acquire customer feedback.
- Quantify the number of contractors currently operational within our jurisdiction and establish a registry of said contractors to ensure responsible construction and compliance with codes.
- Expand distribution of important and timely information to customers through a variety of media including quarterly newsletters, technical brochures, and the Internet
- Maintain a highly qualified professional staff with national certifications through continual training and testing as necessary to attain proficiency in applications of adopted codes, technological advances in construction standards and trades and related fields of service.
- Establish standards and a process to promote the construction of “Green Buildings” within our jurisdiction.

Revenue: Inspections and Enforcement

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Inspections & Enforcement Fees	1,851,805	1,631,613	1,600,000	1,340,000
Inspections & Enforcement Lien Admin Fees	4,100	8,600	7,000	7,000
Code Enforcement Fines	592	1,022	500	600
House Demolition Reimbursement	3,550	17,764	25,000	25,000
Grass Cutting Reimbursement	20,651	39,891	35,000	40,000
Manufactured Housing Demo Reimbursement	10,788	69,866	20,000	20,000
State Abandon Property Grant	240	14,239	-	-
Total	\$ 1,891,726	\$ 1,782,995	\$ 1,687,500	\$ 1,432,600

Expenditures: Inspections and Enforcement

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,551,341	1,635,586	1,729,300	1,794,000
Travel	350	-	1,100	1,100
Insurance	13,943	14,824	15,000	21,000
Indirect Costs	360,752	383,482	442,000	482,100
Office Supplies	14,300	10,246	14,840	13,000
Furniture/Equipment	1,201	873	1,200	1,100
Legal/Contract Services	55,847	17,534	67,670	58,400
Operating Supplies	2,038	1,334	4,600	4,600
Utilities	9,934	13,572	15,200	16,500
Maintenance	11,881	37,992	35,100	71,000
Vehicle Expense	14,767	30,640	26,700	30,100
Miscellaneous	250	-	750	300
Grant/Program	100,396	90,317	90,000	90,000
Total	\$ 2,137,000	\$ 2,236,400	\$ 2,443,460	\$ 2,583,200

Planning

Mission

The Planning division is responsible for the development and implementation of the Kent County Comprehensive Plan and administration of the Zoning and Land Subdivision ordinances and the Community Development Block Grant Program. This division includes Planning and Housing and Community Development.

The Planning Division provides customer assistance, zoning administration, analysis, processing and reporting on a variety of land development applications and proposals. A major focus of the Planning Division involves the development and implementation of a comprehensive planning program for Kent County. The Planning division manages a variety of planning activities including current planning, special area studies, tracking population trends and data and related information.

The Planning Division serves as staff to the Board of Adjustment (BOA), Regional Planning Commission (RPC) and Levy Court.

Goals

- Provide a high-quality land use planning program that reflects community preferences and that is centered on service to our citizens.
- Continue implementation of the 2018 Comprehensive Plan recommendations
- Completion of the review and revision of Chapter 187 Subdivision and Land Development and Chapter 205, Zoning, of the Kent County Code to comport with the 2018 Kent County Comprehensive Plan Update

Revenue: Planning

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Planning Application Fees	59,533	84,877	88,000	78,000
Planning Map Fees	10	-	100	100
Planning Forms and Documents	1,360	520	600	600
Planning/Zoning Application Fees	22,102	20,340	19,000	19,000
Planning Copy Fees	49	321	100	100
HOA Administrative Fees	3,510	5,148	3,500	5,100
Stormwater Administrative Fee	7,084	8,202	9,000	8,200
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 99,448	\$ 125,208	\$ 126,100	\$ 116,900

Expenditures: Planning

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	595,698	646,208	667,900	711,900
Travel	325	2,473	2,500	2,900
Insurance	11,639	12,863	12,500	17,100
Indirect Costs	745,279	793,891	895,000	977,300
Office Supplies	6,110	4,300	7,100	6,200
Furniture/Equipment	1,201	873	1,200	1,200
Legal/Contract Services	33,484	57,970	54,700	58,400
Operational Supplies	472	-	500	500
Utilities	1,210	911	1,300	1,900
Maintenance	1,330	946	14,000	17,900
Vehicle Expense	93	114	300	200
Miscellaneous	100	50	100	100
Total	\$ 1,396,941	\$ 1,520,599	\$ 1,657,100	\$ 1,795,600

Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	2,102,310	3,394,294	3,314,500	2,453,400
Public Safety Training Center Fees	4,026	809	2,800	2,800
Paramedic Fees - Special Events	34,293	70,104	75,000	20,200
Dispatch Fees - Special Events	2,024	21,034	20,000	8,300
LEPC State Grant	68,524	70,867	71,900	73,600
Emergency Management Planning Grant	165,827	164,783	178,200	187,000
DEMA Special Project Grants	35,191	269,267	2,377	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 2,699,596	\$ 4,278,559	\$ 3,952,177	\$ 3,032,700

Expenditures: Department of Public Safety

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Public Safety Administration	126,042	135,197	203,000	210,400
Emergency Communications	3,199,371	3,389,287	3,838,600	4,298,300
Mobile Command Center	15,608	27,844	28,900	30,700
Emergency Medical Services	6,649,051	7,130,600	7,642,100	8,556,100
EMS-Special Events & Non-Reimb. Costs	658,801	1,004,449	840,500	1,218,900
Emergency Medical Services - Training Center	1,301	220	2,800	2,800
Emergency Management-LEPC-State Funding	79,636	69,867	72,900	73,600
Emergency Management	370,429	431,321	436,542	379,800
Total	\$ 11,100,239	\$ 12,188,785	\$ 13,065,342	\$ 14,770,600

Public Safety Administration

Mission

The Kent County Department of Public Safety maintains a comprehensive and continuous level of preparedness for the provision of emergency services through a process of strategic planning, coordination and leadership.

The mission of the Kent County Department of Public Safety is to protect the welfare of our citizens and visitors from disaster, whether by man or of natural occurrences, provide advanced life support for the sick or injured, maintain a state-of-the-art communications system for police, fire and emergency medical services and to coordinate all resources required to facilitate this mission for the safety of our citizens and visitors.

Goals

- Provide support, comment and recommendations to the County Administrator and the Kent County Levy Court
- Maintain a state of maximum emergency preparedness.
- Continually evaluate the effectiveness of our services for current and future requirements
- Coordinate the essential agencies, both internal and external, to achieve maximum efficiency.
- Notify the public in matters of public safety.
- Serve as liaison with and provide guidance for private and government agencies.
- Serve as a repository for information and educational programs.
- Provide the highest quality personnel available for carrying out the intent of this document.

Departmental-Operational Goals

- Enhance business continuity measures from all Divisions into detailed operational plans.
- Increase public exposure to Public Safety via public relations opportunities and new programs designed at recognizing citizens, especially young people, for outstanding deeds and/or support of public safety on behalf of others.
- Establish cost analysis and containment of costs for all programs managed via the Department of Public Safety

Expenditures: Public Safety Administration

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	124,740	129,177	198,000	204,700
Travel	-	4,669	2,900	2,900
Insurance	604	639	1,300	1,300
Office Supplies	11	19	100	100
Utilities	687	693	700	1,400
Total	\$ 126,042	\$ 135,197	\$ 203,000	\$ 210,400

Emergency Communications

Mission

The Kent County Department of Public Safety Emergency Communication Division, also known as Kent Center, is the true first responder to all emergencies throughout Kent County. Our mission is to act as a vital and critical link between our public safety agencies and the citizens they protect and serve. We strive to ensure the preservation of life and property by treating all who use our services with professionalism, courtesy and compassion and by relaying accurate information in a timely and efficient manner.

Even though the 911 Center has multiple functions, there are two primary job functions within the Communications Center.

1. **Receiving incoming calls.** When a telephone call is received by the center either via 911 or a non-emergency line, the Dispatcher collects the information from the caller. The information is then prioritized for dispatching.
2. **Dispatching the call.** The dispatcher then dispatches the call to the appropriate agency or agencies.

Goals

- Continue to upgrade our Computer Aided Dispatch System so that the dispatchers have the best and most efficient tools available to them.
- Maintain our mobile data system so that the emergency responders have up-to-date dispatch and addressing information.
- Maintain our Emergency Medical/Fire Dispatch Accreditation

Revenue: Emergency Communications

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Telephone Tax	270,015	270,015	270,000	270,000
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 287,401	\$ 287,401	\$ 287,400	\$ 287,400

Expenditures: Emergency Communications

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	2,706,281	2,867,484	3,185,800	3,534,700
Travel	784	7,838	7,300	10,900
Insurance	14,935	15,605	15,500	23,500
Indirect Costs	312,953	340,262	384,800	420,600
Office Supplies	1,479	1,223	2,400	2,400
Furniture/Equipment	23,787	27,111	45,200	50,300
Legal/Contract Services	10,372	13,718	20,100	23,300
Trash Pick-Up Fees	619	626	700	700
Operating Supplies	7,846	7,287	14,400	20,900
Utilities	69,745	72,123	84,400	98,500
Maintenance	49,888	35,076	75,800	108,700
Vehicle Expenses	465	876	1,600	3,000
Miscellaneous	217	58	600	800
Total	\$ 3,199,371	\$ 3,389,287	\$ 3,838,600	\$ 4,298,300

Expenditures: Mobile Command Center

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	823	4,229	2,200	4,400
Insurance	1,683	3,071	2,000	3,000
Office Supplies	-	-	200	100
Furniture & Equipment	338	6,580	5,400	1,500
Operating Supplies	952	1,290	1,300	2,500
Utilities	3,948	4,077	4,400	4,400
Rent	6,000	6,000	6,000	6,000
Maintenance	-	-	1,000	800
Vehicle Expense	1,864	2,597	6,200	7,700
Miscellaneous	-	-	200	300
Total	\$ 15,608	\$ 27,844	\$ 28,900	\$ 30,700

Emergency Medical Services (EMS)

Mission

Our mission is to be a leader in meeting the present and future health care needs of the citizens and visitors of our community through a network of high-quality advanced life support services, education and prevention programs which share common goals and values.

Service: We are committed to help the sick and injured by providing superior service to our patients and our community with skill, concern and compassion.

Quality: Because our patients are our primary concern, we strive to achieve excellence in everything we do.

People: The men and women who are our paramedics and those associated volunteers, physicians, nurses and students are the source of our strength. They create our success and determine our reputation. We treat all of them with respect, dignity and courtesy. We endeavor to create an environment in which all can work and learn together.

Stewardship: Fulfilling our mission requires that we use our resources wisely and with accountability to our public.

Integrity: We are honest and fair in our relationships with all those who are associated with us and other health care workers as well.

Goals

- Provide high-quality advanced life support for the citizens and visitors of Kent County
- Coordinate EMS activities within the County and in conjunction with ambulance and fire agencies.
- Continue emphasis on all aspects of quality patient care.
- Maintain a continued alliance with other health care providers and EMS agencies, thus insuring maximum exposure to resources and capabilities.
- Continue high educational standards for Kent County EMS employees via internal and external opportunities.
- Continue expansion in areas of education, prevention, wellness and partnering with other public safety agencies.

Revenue and Grants: Emergency Medical Services (EMS)

Departmental Revenue and Grants	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
State Paramedic Grant	2,102,310	3,394,294	3,314,500	2,453,400
Total	\$ 2,102,310	\$ 3,394,294	\$ 3,314,500	\$ 2,453,400

Expenditures: Emergency Medical Services (EMS)

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	6,238,089	6,551,733	7,037,700	7,734,300
Travel	-	2,063	2,600	3,400
Insurance	41,706	45,196	46,100	72,000
Office Supplies	6,501	5,413	4,800	6,200
Furniture/Equipment	25,191	63,653	23,300	132,300
Legal/Contract Services	27,005	58,399	95,700	71,900
Trash Pick-Up Fees	450	455	600	600
Operating Supplies	92,570	142,234	126,100	195,200
Utilities	53,210	59,772	81,100	94,800
Rent	36,000	33,000	36,000	36,000
Maintenance	36,454	23,183	49,600	54,400
Vehicle Expense	88,510	108,560	100,100	132,600
Miscellaneous	3,365	36,939	38,400	22,400
Total	\$ 6,649,051	\$ 7,130,600	\$ 7,642,100	\$ 8,556,100

Revenue: Emergency Medical Services – Special Events & Non-Reimbursable Cost

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Paramedic Fees - Special Events	34,293	70,104	75,000	20,200
Dispatch Fees - Special Events	2,024	21,034	20,000	8,300
Public Safety Training Center Fees	4,026	809	2,800	2,800
Total	\$ 40,343	\$ 91,947	\$ 97,800	\$ 31,300

Expenditures: Emergency Medical Services – Special Events & Non-Reimbursable Cost

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	32,216	77,032	90,800	321,000
Indirect Costs	619,549	657,267	743,100	830,200
Legal and Contractual	-	-	-	65,000
Operating Supplies	7,036	3,678	6,600	2,700
Capital Expenditures	-	266,472	-	-
Total	\$ 658,801	\$ 1,004,449	\$ 840,500	\$ 1,218,900

Expenditures: Emergency Medical Services – Training Center

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,151	190	1,100	1,100
Office Supplies	-	-	500	500
Legal and Contractual	150	30	400	400
Project Related Expenses	-	-	800	800
Total	\$ 1,301	\$ 220	\$ 2,800	\$ 2,800

Expenditures: Covid-19 Grant

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	182,035	-	-	-
Furniture/Equipment	40,835	635	582	-
Legal/Contract Services	13,834	-	-	-
Operating Supplies	24,695	11,966	2,564	-
Utilities	1,532	-	-	-
Maintenance	115	-	-	-
Total	\$ 263,046	\$ 12,601	\$ 3,146	\$ -

Emergency Management

Mission

The Division of Emergency Management provides emergency management services within the Kent County Department of Public Safety. The division is the lead agency in the County for the coordination of emergency preparedness, training, response, recovery, and mitigation, if necessary, as a result of adverse weather, natural or man-made disasters as a result of hazardous materials events, terrorist attacks or weapons of mass destruction incidents. After September 11, 2001, our mission was altered to place emphasis on terrorism and weapons of mass destruction preparedness. Later our emphasis was changed whereby we had to develop plans for all-hazard emergencies. This revision highlighted planning to avoid many of the difficulties experienced in the Gulf States after Hurricane Katrina. The division is an integral part of State-wide and Peninsula-wide planning and mitigation efforts for all hazardous emergency events.

Goals

- Alert residents and visitors of Kent County within one hour 90 percent of the time after receiving official notification of a state-declared warning or watch of a pending natural or man-made hazardous incident.
- Staff the Emergency Operations Center within two hours 90 percent of the time after the declaration of a potentially hazardous situation to provide assistance to the citizens/visitors of Kent County

Revenue and Grants: Emergency Management (LEPC-State Funding)

Departmental Revenue and Grants	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
LEPC State Grant	68,524	70,867	71,900	73,200
Total	\$ 68,524	\$ 70,867	\$ 71,900	\$ 73,200

Expenditures: Emergency Management (LEPC – State Funding)

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	68,484	68,517	69,875	71,300
Travel	-	-	2,000	1,000
Office Supplies	-	-	25	400
Legal/Contract Services	11,152	787	-	900
Utilities	-	563	1,000	-
Total	\$ 79,636	\$ 69,867	\$ 72,900	\$ 73,600

Revenue and Grants: – Emergency Management – EMPG (Federal Funding Grant) and DEMA Special Grants

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Emergency Management Planning Grant	165,827	164,783	178,200	187,100
DEMA Special Project Grants	35,191	269,267	2,377	-
Total	\$ 201,018	\$ 434,050	\$ 180,577	\$ 187,100

Expenditures: Emergency Management – (Direct Expenses Covered by Grant)

Departmental Expense	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	227,651	237,990	253,100	266,000
Travel	-	1,802	2,600	2,300
Insurance	3,429	3,224	4,100	5,600
Indirect Costs	47,778	51,085	49,400	52,600
Office Supplies	748	362	1,300	1,400
Furniture and Equipment	-	5,756	5,700	4,400
Legal/Contract Services	28,463	1,956	3,400	3,900
Trash Collection Fees	197	199	200	200
Operating Supplies	1,407	1,076	1,100	1,700
Utilities	21,071	21,323	23,400	27,900
Maintenance	3,388	3,056	13,800	10,200
Vehicle Expense	883	5,066	1,800	2,600
Miscellaneous	69	18	70,307	1,000
Subtotal	\$ 335,084	\$ 332,913	\$ 430,207	\$ 379,800

Expenditures: Emergency Management – (Special Project Grants and Programs)

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Travel	154	16,965	4,063	-
Furniture and Equipment	1,735	1,733	1,283	-
Legal/Contract Services	33,456	-	-	-
Capital Projects	-	79,710	989	-
Subtotal	\$ 35,345	\$ 98,408	\$ 6,335	\$ -
Total Emergency Management	\$ 370,429	\$ 431,321	\$ 436,542	\$ 379,800

<p>Row Offices</p>

- Clerk of the Peace
- Recorder of Deeds
- Register of Wills
- Sheriff

Clerk of the Peace

Mission

It is the duty of the Clerk of the Peace to witness County documents, attend all formal Levy Court meetings and record all acts as custodian for the minutes of the Levy Court meetings.

The Clerk of the Peace acts as judge in suburban parks' elections and certifies the results of the elections to the County government. All County ordinances are also advertised and posted by the Clerk before and after their adoption. Other official duties include issuing marriage licenses and performing civil marriage ceremonies in Kent County.

Revenue: Clerk of the Peace

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Clerk of the Peace Fees	88,125	80,990	75,000	78,000
Marriage Ceremony Fees	27,900	18,150	23,000	18,000
Total	\$ 116,025	\$ 99,140	\$ 98,000	\$ 96,000

Expenditures: Clerk of the Peace – Transcription Services

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	94,969	97,028	99,600	103,100
Travel	-	-	2,800	3,400
Insurance	1,103	1,158	1,800	2,600
Office Supplies	905	731	1,500	1,800
Legal/Contract Services	611	685	900	900
Utilities	393	345	500	700
Maintenance	-	-	-	400
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	100	100
Subtotal	97,981	99,947	107,300	113,100

Expenses: Clerk of the Peace – Fee Service

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	135,132	137,377	138,700	119,500
Insurance	1,438	1,515	2,300	2,900
Indirect Costs	85,009	94,767	107,400	116,400
Office Supplies	1,084	1,434	2,283	2,600
Legal/Contract Services	713	770	1,000	1,000
Utilities	393	345	500	700
Maintenance	5,000	5,000	5,000	5,400
Miscellaneous		-	17	100
Subtotal	\$ 228,769	\$ 241,208	\$ 257,200	\$ 248,600
Less: Indirect Costs	(97,981)	(99,947)	(107,300)	(113,100)
Total	\$ 228,769	\$ 241,208	\$ 257,200	\$ 248,600

Recorder of Deeds

Mission

The Recorder of Deeds office is responsible for recording all legal documents pertaining to real estate in the County including deeds, mortgages, satisfactions, tax liens, agreements, rights of way and survey plots. In addition, appointments, powers of attorney, uniform commercial code financing notices and other miscellaneous documents are recorded. The process of recording was enhanced with the installation of the new 20-20 Vision Recording/Scanning program. Documents received in the office prior to 3:00 P.M. are recorded, scanned and available for public view before the day's end. This allows original documents to be returned to the appropriate party within 24 to 48 hours.

The Deeds office collects and accounts for recording fees, the Delaware Realty Transfer Tax, the Kent County Realty Transfer Tax, and realty transfer taxes for numerous incorporated cities and towns in the County. The 20-20 Vision Program provides a daily breakdown of all collected fees.

Goals

- Continue reviewing all documents that have been converted from microfilm to image to assure accuracy of documents recorded since 1873.
- Promote the "on-line" access of Recorder of Deeds records at a nominal monthly fee to all interested parties.
- Correctly record and index documents in a timely and efficient manner
- Collect and properly account for the appropriate fees associated with various documents.
- Provide every employee with motivation, training and experience so that each can enjoy progressing toward a higher level as a skilled and productive worker.

Revenue: Recorder of Deeds

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Real Estate Transfer Tax	8,725,475	11,035,462	8,000,000	6,000,000
Recorder of Deeds Fees	4,466,205	4,329,418	4,000,000	3,080,000
Recorder of Deeds Copy Fees	23,648	31,905	30,000	8,000
Recorder of Deeds Printer Copy Fees	1,650	8,400	8,000	8,000
Real Estate Transfer Tax Process Fees	393,102	446,232	300,000	300,000
Local Government Record Maint. Fees	14,493	14,240	13,000	10,000
Recorders Maintenance Fees	33,877	32,012	26,000	20,000
State Document Fees	14,493	14,140	13,000	10,000
Deeds Internet Fees	91,440	85,903	84,000	60,000
Total	\$ 13,764,383	\$ 15,997,712	\$ 12,474,000	\$ 9,496,000

Expenditures: Recorder of Deeds

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	468,429	469,104	475,100	453,300
Travel	-	-	-	2,000
Insurance	5,267	5,725	6,300	7,800
Indirect Costs	216,866	232,274	269,200	289,100
Office Supplies	73,041	73,748	76,500	77,200
Furniture/Equipment	1,933	1,724	2,000	1,900
Legal/Contract Services	2,661	3,306	5,800	7,600
Utilities	2,223	1,954	2,300	2,800
Maintenance	199	218	400	3,800
Miscellaneous	-	-	200	200
Total	\$ 770,619	\$ 788,053	\$ 837,800	\$ 845,700

Register of Wills

Mission

The Register of Wills office is committed to accomplishing its mission of providing high-quality service to the public, legal community, title companies and others. We will continue to meet challenges as they are presented and meet the needs of those we serve effectively and courteously.

Goals

- Continue to maintain effective and efficient service to the public and legal community
- Increase public knowledge of policies and procedures for office documents.
- Provide the public with easier access and improve service by providing imaging.
- Convert from paper to electronic media.
- Maintain on-going cross-training and customer service programs for each employee's position within the office structure.

Revenue: Register of Wills

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Register of Wills Fees	1,079,178	1,318,144	800,000	800,000
Wills Advertising Reimbursements	12,163	11,305	9,000	9,000
Wills Copy Fees	5,484	4,226	5,000	5,000
Total	\$ 1,096,825	\$ 1,333,675	\$ 814,000	\$ 814,000

Expenditures: Register of Wills

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	363,775	451,582	451,500	478,000
Insurance	4,662	5,459	5,900	7,800
Indirect Costs	128,112	147,443	167,200	181,900
Office Supplies	3,852	3,861	4,000	6,700
Furniture/Equipment	1,864	1,301	1,400	1,400
Legal/Contract Services	12,311	13,471	11,200	12,400
Utilities	476	400	600	800
Maintenance	-	-	-	3,800
Miscellaneous	150	-	200	300
Total	\$ 515,202	\$ 623,517	\$ 642,000	\$ 693,100

Sheriff

Mission

The Sheriff Office’s mission is to service Kent County by performing many functions for the State of Delaware Courts (Superior Court, Court of Common Pleas, District Courts, and Court in Chancery) and U.S. Courts. The Sheriff’s office serves legal notices (subpoenas, levies, summons, etc.) Additionally, the Sheriff’s office sells real estate in accordance with the Delaware Code.

Goals

- Continue to improve the quality of the services provided to the courts.
- Collect all monies due to Kent County for services provided by the Sheriff’s office.
- Keep accurate records of all monies received for services rendered by the Sheriff’s office.

Revenue: Sheriff Office

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Sheriff Civil Fees	144,266	160,816	148,000	176,000
Sheriff Copies	159	211	100	100
Sheriff Monition/Auction Fees	14,200	21,700	17,000	19,000
Sheriff Fee of Sales	269,217	602,818	700,000	600,000
Total	\$ 427,842	\$ 785,545	\$ 865,100	\$ 795,100

Expenditures: Sheriff Office

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	593,961	626,509	651,000	700,600
Insurance	11,483	13,118	13,300	17,000
Indirect Costs	144,489	158,371	182,900	198,600
Office Supplies	2,138	2,465	4,700	4,900
Furniture/Equipment	1,422	988	800	800
Legal/Contract Services	3,802	4,112	5,700	6,700
Operating Supplies	396	577	1,600	700
Utilities	2,964	3,027	3,300	3,700
Maintenance	10,617	10,935	11,600	13,900
Vehicle Expense	3,823	8,908	10,500	13,000
Miscellaneous	-	1,177	700	700
Total	\$ 775,095	\$ 830,187	\$ 886,100	\$ 960,600



This page is intentionally left blank.

Special Grants and Programs

Expenditures: Special Grants and Programs

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Open Space Preservation [1]	-	-	900,000	200,000
Stormwater Management	199,410	-	-	-
Dog Control Support [2]	618,381	658,712	671,900	685,400
Community Service Grants	1,614,969	1,698,900	1,594,250	1,587,800
Total	\$ 2,432,760	\$ 2,357,612	\$ 3,166,150	\$ 2,473,200

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2023 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2023. The prior year appropriations carried forward to Fiscal Year 2023 are \$700,000.

[2] As of January 1, 2016, the State of Delaware is collecting the fees for Dog Licenses and Animal Fines. The County has a Memorandum of Understanding (MOU) with the Division of Public Health, Delaware Department of Health and Social Services, State of Delaware to enforce Delaware dog control and dangerous dog statutes. As part of the MOU agreement, the County pays the State Office of Animal Welfare, a monthly fee to perform these services.

Open Space Preservation

Open Space Preservation Expenditures

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Program Expense		-	900,000	200,000
Total	\$ -	\$ -	\$ 900,000	\$ 200,000

Stormwater Management

Stormwater Management Expenditures

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Program Expense	199,410	-	-	-
Total	\$ 199,410	\$ -	\$ -	\$ -

Dog Control Support

Dog Control Expenditures

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Dog Control	618,381	658,712	671,900	685,400
Total	\$ 618,381	\$ 658,712	\$ 671,900	\$ 685,400

Community Service Grant Awards

Function

Community Service Grant Awards are intended to help those organizations performing valuable services to the citizens of Kent County. These organizations provide a diverse selection of activities that enhance the quality of life.

The budget for Community Service Grants is divided into four sections: Agriculture/Soil/Water, Economic Development, Public Safety and Service Organizations. These sections represent the main thrust or area in which the organization has the greatest impact.

- Agriculture/Soil/Water concerns those groups that impact the farming and forestry industries, parks, water quality and other natural and human resources.
- Organizations under the Economic Development umbrella attempt to provide for the well-being of the County’s economy in both the near and long term. They provide services to all sectors of the County’s industrial base and thus help to ensure an adequate supply of employment opportunities.
- Public Safety organizations provide services such as fire protection, emergency rescue and animal control.
- Service Organizations provide County residents with cultural, educational, personal care and entertainment services.

Community Service Grant Summary

Division	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Agriculture/Soil/Water	161,750	161,750	161,750	161,750
Economic Development	112,819	180,750	196,000	193,500
Public Safety	1,265,000	1,249,000	1,115,000	1,115,000
Service Organizations	75,400	107,400	121,500	117,550
Total	\$ 1,614,969	\$ 1,698,900	\$ 1,594,250	\$ 1,587,800

4430 – Agriculture/Soil/Water

Organization	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	125,000	125,000	125,000	125,000
MHDC Emergency Home Repair	6,750	6,750	6,750	6,750
University of Delaware	15,000	15,000	15,000	15,000
Total	\$ 161,750	\$ 161,750	\$ 161,750	\$ 161,750

4431 – Economic Development

Organization	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Fire Fighter's Convention	1,000	-	1,000	1,000
Kent Economic Partnership	100,000	165,000	165,000	165,000
Kent County Visitors' Bureau	10,000	10,000	10,000	15,000
Community Promotional Grants	1,819	750	15,000	7,500
Greater Kent Committee - Excellence In Education	-	5,000	5,000	5,000
Total	\$ 112,819	\$ 180,750	\$ 196,000	\$ 193,500

4433 – Public Safety

Organization	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Volunteer Fire Companies	950,000	1,000,000	1,100,000	1,100,000
Volunteer Fire Companies - Special Ops Units	15,000	15,000	15,000	15,000
Volunteer Fire Companies - Pass through Grant from The State of Delaware	-	234,000	-	-
Police Departments	300,000	-	-	-
Total	\$ 1,265,000	\$ 1,249,000	\$ 1,115,000	\$ 1,115,000

4432 – Service Organizations

Organization	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
American Legion Boys State Program	200	-	250	250
American Legion Girls State Program	-	-	250	250
Best Buddies International Inc.	-	1,500	-	-
Big Brothers Big Sisters of Delaware	-	-	500	500
Boys & Girls Clubs of Delaware	15,000	15,000	15,000	15,000
Camp Barnes	1,500	-	-	-
Caroling on the Green - CDCC	200	250	250	250
Central Delaware Chamber of Commerce	1,000	1,000	1,000	1,500
Central Delaware Habitat for Humanity	2,500	2,500	2,500	2,500
Central Delaware Housing Collaborative	2,000	2,000	2,000	2,000
C.E.R.T.S, Inc.	1,500	1,500	1,500	1,500
Chamber of Commerce for Greater Milford	600	600	600	600
City of Dover July 4th	-	600	600	600
City of Harrington Heritage Day Committee	600	-	600	600
City of Milford Community Parade	-	-	800	800
Code Purple of Delaware	1,000	33,000	33,000	-
Delaware 4-H	-	500	1,000	1,000
Delaware Adolescent Program (dapi)	1,000	1,000	1,000	1,000
Delaware Agricultural Museum and Village	2,000	2,000	2,000	2,000
Delaware Crime Stoppers	500	500	500	500
Delaware Envirothon	300	300	300	300
Delaware FFA	900	900	900	900
Delaware Foundation Reaching Citizens	-	-	-	1,000
Delaware League of Local Governments	-	-	-	1,000
Delaware Senior Olympics	500	500	500	500
Delaware State Fire School - AmeriCorps	-	-	-	23,200
Delaware State Housing Authority	2,000	2,000	2,000	2,000
Diamond State Community Land Trust	2,000	-	-	-
Dover Fire Pipes and Drum, Inc.	500	500	1,000	500
Dover Interfaith Mission For Housing	2,500	3,000	3,000	3,000
Duck Creek Historical Society	-	-	2,500	2,500
Food Bank of Delaware	2,000	3,000	3,000	3,000
Fostering Wishes Foundation	-	-	-	500
Frederica Senior Center	2,500	2,750	3,000	3,000
Harrington Senior Center	-	-	2,750	3,000
Harvest Years Senior Center, Inc.	2,000	2,500	2,750	3,000
Housing Alliance Delaware	1,000	1,000	1,000	1,000
Inner City Cultural League	500	500	500	500
Kent County 4-H Clubs	1,000	1,500	1,500	1,500
Kent County Crime Watch Association	2,500	2,500	2,500	2,500
Kent County Fire Police Association	-	-	-	600
Kent - Sussex Industries	1,000	1,000	1,000	1,000
L. Lillian Smith Senior Center	2,500	2,500	2,750	3,000
Literacy Delaware Inc.	-	-	1,000	1,000
Mamie A. Warren Senior Center	2,500	2,500	2,750	3,000
Milford Museum	500	500	500	500
Milford Senior Center	2,500	2,500	2,750	3,000
Modern Maturity Center	4,500	5,000	5,000	6,000
Mt. Zion AME Church Community Garden	-	-	500	500
NCALL Research	1,000	1,000	3,000	3,000

4432 – Service Organizations Continued

Organization	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Plastic Free Delaware Inc.	-	-	500	500
Preservation Delaware Inc.	-	-	500	500
Read Aloud Delaware	500	500	500	500
Ronald McDonald House	2,000	2,000	2,000	2,000
Smyrna Clayton July 4th Association	600	-	600	600
The Arc of Delaware	1,000	1,000	1,000	1,000
The Shepard Place, Inc.	3,000	3,000	4,000	4,000
The Smyrna Opera House	-	-	-	500
The Town of Magnolia Heritage Day	400	-	-	-
Wyoming Peach Festival	600	-	600	600
YMCA of Delaware - Dover YMCA	2,000	2,000	2,000	2,000
Veterans Reentry Resources Alliance Inc.	1,000	1,000	-	-
Total	\$ 75,400	\$ 107,400	\$ 121,500	\$ 117,550
Total Community Service Grants	\$ 1,614,969	\$ 1,698,900	\$ 1,594,250	\$ 1,587,800

Special Revenue Grant Funds

Grant Fund	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Community Development Block Grant Fund				
Revenue	\$ 828,850	\$ 1,148,593	\$ 3,100,206	\$ 1,438,800
Expenditures	828,850	1,148,593	3,100,206	1,438,800
Neighborhood Stabilization Grant Fund				
Revenue	\$ 648	\$ 2,148	108,533	\$ -
Expenditures	648	2,148	108,533	-
American Rescue Plan Act Fund				
Revenue	\$ -	\$ 3,312,873	31,802,688	\$ -
Expenditures	-	3,312,873	31,802,688	-

Community Development Block Grant (CDBG) Fund

Function

The Community Development Block Grant program provides annual grants to finance housing rehabilitation, community facilities and public works improvements, which serve low to moderate-income persons in Kent County. These are federal funds allocated through the Delaware State Housing Authority. There is no fee for this service, but the property and the applicant may have to meet certain application guidelines. The Planning Services Department administers its own grant to provide service to the unincorporated areas within Kent County. In addition, the department administers grants to provide similar services within Kent County's incorporated communities.

The Congress of the United States, with the enactment of the "Housing and Community Development Act of 1974," authorized that federal funds be allocated among the states to support community development activities.

The primary objective of the program is to develop viable communities by providing decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income. The State of Delaware strives to meet this objective through the rehabilitation of housing stock, demolition of condemned housing units and the installation of infrastructure, which benefits low and moderate-income residents. Kent County receives these funds from the State and uses them to:

- Finance program activities such as housing rehabilitations, demolition, and infrastructure
- Provide staff support to administer the programs within both the unincorporated areas of the County and the incorporated areas which apply along with the County.

Goals

- Give maximum feasible priority to activities which will benefit low and moderate-income families.
- Aid in the prevention of slums and neighborhood blight
- Meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community where other financial resources are not available to meet such needs.

Revenue: CDBG

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Grant	432,218	680,795	2,505,207	817,300
Additional Program Income	45,761	11,296	49,559	-
Operating Transfer In	350,871	456,502	545,440	621,500
Total	\$ 828,850	\$ 1,148,593	\$ 3,100,206	\$ 1,438,800

Expenditures: CDBG

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Grant Expenditures	477,979	692,091	2,554,766	817,300
County Match	350,871	456,502	545,440	621,500
Total	\$ 828,850	\$ 1,148,593	\$ 3,100,206	\$ 1,438,800

Neighborhood Stabilization Grant (NSP) Fund

Function

The Neighborhood Stabilization Program Grant (NSP) was established by the Federal Government for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. The funds were authorized under Division B, Title III of the Housing and Economic Recovery Act (HERA) of 2008. NSP is a component of the Community Development Block Grant (CDBG). These are federal funds allocated through the Delaware State Housing Authority.

Kent County Planning department administers the grant. Kent County was awarded \$2,500,000 through NSP-08 of which \$2,375,000 goes directly towards purchasing and rehabilitating foreclosed and abandoned homes and \$125,000 is allocated for administration of the program. In fiscal year 2011, Kent County was awarded NSP-09 funds. Kent County's amended award is \$467,017, of which \$440,492 goes directly towards purchasing and rehabilitating foreclosed and abandoned homes and \$26,525 is allocated for administration of the program.

This is a revolving fund. As homes are sold the revenue from those sales provide funding for the program to continue.

Revenue: NSP

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Additional Program Income	648	2,148	108,533	-
Total	\$ 648	\$ 2,148	\$ 108,533	\$ -

Expenditures: NSP

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Grant Expenditures	648	2,148	108,533	-
Total	\$ 648	\$ 2,148	\$ 108,533	\$ -

American Rescue Plan Act (ARPA) Fund

Function

The American Rescue Plan Act (ARPA) was established by the Federal Government in March 2021 in response to the pandemic caused by the Coronavirus. ARPA established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide State, Local and Tribal governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery.

The SLFRF funds provide substantial flexibility for each jurisdiction to meet the local needs within these four categories:

- Replace lost public sector revenue, using the funding to provide government services.
- Respond to the far-reaching public health and negative economic impacts of the pandemic, by supporting the health of communities and helping households, small businesses, impacted industries, nonprofits and the public sector recover from economic impacts.
- Provide premium pay to essential workers, offering additional support to those who have and will bear the greatest health risk because of their service in critical sectors.
- Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure and to expand affordable access to broadband internet.

In fiscal year 2021 Kent County was awarded a total of \$35,115,561 from the ARPA Coronavirus State and Local Fiscal Recovery Funds federal assistance program. The County received fifty percent (50%) of its awarded funds in fiscal year 2021 and the second and final installment in June 2022. The unexpended funds from prior years remains available during Fiscal Year 2024. The County created a new American Rescue Plan Act Fund to account for these Federal funds.

Revenue: ARPA

Departmental Revenue	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Grant	-	3,312,873	31,802,688	-
Total	\$ -	\$ 3,312,873	\$ 31,802,688	\$ -

Expenditures: ARPA

Departmental Expenditures	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Grant Expenditures	-	3,312,873	31,802,688	-
Total	\$ -	\$ 3,312,873	\$ 31,802,688	\$ -

General Fund Capital Project Fund

Capital Projects Fund Index

Fiscal Year 2024 Capital Projects.....	108
Information Technology	115
Community Services	117
Finance.....	124
Planning Services	125
Public Safety.....	126
Facilities Management.....	129
Row Offices	131
Special Projects	132
Summary.....	134

Fiscal Year 2024 General Fund Capital Projects		Funding Sources						
		FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total
Administration - Information Technology								
Disaster Recovery Plan, Equipment, Testing	Prepare and enhance computer security	10,000	10,000					10,000
Server/Hardware/Software Replacement	Replacements due to unexpected hardware/software failures	30,000	30,000					30,000
I.T. Future Capital Outlays	Provide for unforeseen but necessary technology-related items to maintain the County's technology infrastructure	10,000	10,000					10,000
Microsoft Windows 11 Site Licenses	Continuous upgrading of Microsoft programs	100,000	100,000					100,000
PC & Information Technology Hardware Replacement	Replacement of outdated computer workstations	46,900	46,900					46,900
Audio Visual Replacement Fund	Replacement of audio visual equipment at end of life expectancy	60,000	60,000					60,000
Deeds Imaging Computer HW/SW Replacement	Deeds Imaging Computer HW/SW Replacement	30,000			30,000			30,000
Administration - Information Technology		286,900	256,900	-	30,000	-	-	286,900

Fiscal Year 2024 General Fund Capital Projects										
	FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total			
Department and Project Description										
Community Services - Parks										
Brecknock Park - Historic Structure Improvement Fund	10,000	10,000					10,000			
Structural repairs of the Goggin Manor House										
Kesseling Park Development	100,000	100,000					100,000			
Funding for Park Development										
Kesseling Property Wetland Bridge	100,000					100,000	100,000			
Bridge from Brecknock Park to Kesseling Property										
Parks Equipment	40,000	40,000					40,000			
(3) Zero turn lawn mower (Replacements)										
Sealcoating and Restriping	10,000	10,000					10,000			
Sealcoating and restriping parking lots at County Parks										
Surveillance Cameras - All County parks	30,000					30,000	30,000			
Install or improve surveillance cameras at all County Parks										
Community Services - Recreation										
HVAC Upgrade/Controls & Ionization System	108,700					108,700	108,700			
Upgrade HVAC System with ionization system and controls for remote operation										
Vehicle (Replacement)	15,000	15,000					15,000			
Recreation Vehicle (Replacement)										
Electronic Transport Cart (Golf Cart)	7,500	7,500					7,500			
Golf Cart to be used at various Recreation Events										
Remodel Officials Room to Conference Room/Break Room	18,000	18,000					18,000			
Create a conference room/ break room at the Recreation Center										
Community Services - LIBRARY										
HVAC Upgrade/Controls & Ionization System	92,900					92,900	92,900			
Upgrade HVAC System with ionization system and controls for remote operation										
Total Community Services	532,100	200,500	-	-	-	331,600	532,100			

Fiscal Year 2024 General Fund Capital Projects									
Department and Project Description	FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total		
Planning - Inspections & Enforcement									
Vehicles (Replacement)	30,000	30,000					30,000		
Replacement of (2) vehicles with high mileage and mechanical issues									
Total Planning	30,000	30,000	-	-	-	-	30,000		

Fiscal Year 2024 General Fund Capital Projects									
Department and Project Description	FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total		
Public Safety - Emergency Communications Division									
Consoles (Replacement)	50,000		50,000				50,000		
Replacement of outdated and failing Dispatch consoles									
Vehicle/Conversion	37,000		37,000				37,000		
Vehicle Replacement for high mileage vehicle									
Mobile Command Vehicle Replacement	2,000,000					2,000,000	2,000,000		
Replacement of Mobile Command vehicle due to age									
Public Safety - Emergency Medical Services Division									
Wheatly Building - HVAC Upgrade/Controls & Ionization System	62,900					62,900	62,900		
Upgrade HVAC System with Ionization system and controls for remote operation									
West Dover Building - HVAC Upgrade/Controls & Ionization System	2,700					2,700	2,700		
Upgrade HVAC System with Ionization system and controls for remote operation									
(3) Emergency Response Vehicles/Conversions Units	240,000		240,000				240,000		
Replace four emergency response vehicles. Includes conversion of vehicles to emergency medical response units									
Storage Building	60,000		60,000				60,000		
Building to be used to cover medical and response equipment.									
Public Safety Headquarters									
HVAC Upgrade/Controls & Ionization System	187,900					187,900	187,900		
Upgrade HVAC System with Ionization system and controls for remote operation									
Building Generator (Replacement)	45,000		45,000				45,000		
Building Generator for Public Safety Administration Building									
ADA Sidewalk	20,000		20,000				20,000		
Create an ADA sidewalk at Public Safety Administration Building									
Roof and Gutters (Replacement)	60,000		60,000				60,000		
Roof and Gutters (Replacement) - Public Safety Administration Building									
EMERGENCY MANAGEMENT									
Vehicle Conversion	22,400		4,600			17,800	22,400		
Conversion of Emergency Vehicle									
Emergency Operation Audio/Visual Upgrade	27,000		13,500			13,500	27,000		
Upgrade and enhance audio/visual equipment for the Emergency Operation Center									
Total Public Safety	2,814,900	-	530,100	-	-	2,284,800	2,814,900		

Fiscal Year 2024 General Fund Capital Projects									
Department and Project Description	FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total		
Facilities Management									
Seal & Line Parking Lot - Administrative Complex	21,400	21,400					21,400		
Repair and update parking lot - County Complex									
Landscaping - Administrative Complex	35,000	35,000					35,000		
Beautification of County Complex									
HVAC/Chiller/Controls/Ionization System Upgrade - Administration Building	589,400					589,400	589,400		
Upgrade HVAC System with Ionization system and controls for remote operation									
Exterior and Roof Repairs - Administrative Complex	100,000	100,000					100,000		
Repair exterior - County Complex									
Flooring (Replacement) - Administrative Complex	50,000	50,000					50,000		
Replace aging flooring - Administrative Complex									
HVAC Boilers (Replacement) - Administrative Complex	50,000	50,000					50,000		
Replace HVAC Boilers - Administrative Complex									
Surveillance Replacement / Enhancement - Administrative Complex	300,000					300,000	300,000		
Replace and enhance building surveillance.									
Facilities Vehicle (Replacement)	40,000	40,000					40,000		
Replace high mileage vehicle									
County Pool Vehicle (Replacement)	27,000	27,000					27,000		
Pool vehicle for County usage									
Fountain Renovation - Administrative Complex	20,000	20,000					20,000		
Renovate the Fountain at the County Complex									
Lighting Controls (Replacement) - Administrative Complex	50,000	50,000					50,000		
Replace lighting controls at County Complex									
Total Facilities Management	1,282,800	393,400	-	-	-	889,400	1,282,800		

Fiscal Year 2024 General Fund Capital Projects									
Department and Project Description	FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total		
Row Office -Sheriff Department									
Vehicle (Replacement)	27,000				27,000		27,000		
Replacement of high mileage vehicle									
Total Row Offices	27,000	-	-	-	27,000	-	27,000	-	27,000

Fiscal Year 2024 General Fund Capital Projects							
Department and Project Description	FY 2024 Estimated Costs	General Fund Contribution	General Fund Contribution Realty Transfer Tax	Deeds Fees	Sheriff Fees	Grant Funding	Total
Special Projects							
Contributions and Grants							
Emergency Relief Fund	10,000	10,000					10,000
Disaster-related assistance for Kent County residents							
Excellence in Education Grant	10,000	10,000					10,000
Funding for Kent County Excellence in Education							
Economic Development							
Economic Development - Downtown Development Districts	25,000		25,000				25,000
Funding to matching grants in designated areas							
EDGE Matching Grant	10,000		10,000				10,000
County match for State awarded EDGE grants to Kent County businesses (STEM based and Entrepreneur classes)							
Economic Development - Land Acquisition & Construction	50,000		50,000				50,000
Land acquisition and construction funding							
Economic Development - Strategic Development	50,000		50,000				50,000
Strategic development funding							
Facilities Special Projects							
County Vehicles & Equipment Replacement Fund	32,000	32,000					32,000
County vehicle and equipment replacement building fund							
Facilities upgrades, repairs and furnishing Fund	50,000	50,000					50,000
Funds for upgrades and/or repairs of buildings, furnishings and equipment							
New EMS Headquarters Building	2,000,000					2,000,000	2,000,000
Construct New Building at Administrative Complex							
Public Safety Blvd. Renovation	250,000		250,000				250,000
Renovate Public Safety Blvd. for Emergency Communications							
Veteran's Memorial Park and Overflow Parking Lot	500,000					500,000	500,000
Additional Parking at Administrative Complex for Memorial Park and overflow parking							
Total Special Projects	2,987,000	102,000	385,000	-	-	2,500,000	2,987,000
T Total	7,960,700	982,800	915,100	30,000	27,000	6,005,800	7,960,700

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
ADMINISTRATION										
INFORMATION TECHNOLOGY										
<u>Project Costs</u>										
Disaster Recovery Plan, Equipment, Testing (On-Going Funding)	221,900		10,000	10,000	10,000	10,000	10,000	271,900		
<i>General Fund Contribution - FY14 - FY20</i>	<i>221,900</i>		<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>271,900</i>		
Server / Hardware / Software Replacement (On Going Funding)(Goal \$150,000)	6,000	15,000	30,000	30,000	30,000	30,000	9,000	150,000		
<i>General Fund Contribution - FY22</i>	<i>6,000</i>	<i>15,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>9,000</i>	<i>150,000</i>		
Virtual Machine Server Farm and Firewall Replacement (Goal \$508,000)	213,000	85,000		110,000	110,000			518,000		
<i>General Fund Contribution - FY20 - FY22</i>	<i>213,000</i>	<i>85,000</i>		<i>110,000</i>	<i>110,000</i>			<i>518,000</i>		
IT Future Capital Outlays (On Going Funding)	220,100	25,000	10,000	10,000	10,000	10,000	10,000	295,100		
<i>General Fund Contribution - FY06, FY12, FY14-FY19</i>	<i>220,100</i>	<i>25,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>295,100</i>		
Microsoft Windows 11 Site Licenses (Goal \$335,400)	35,400		100,000	100,000	100,000			335,400		
<i>General Fund Contribution - FY20</i>	<i>35,400</i>		<i>100,000</i>	<i>100,000</i>	<i>100,000</i>			<i>335,400</i>		
PC and Information Technology Hardware Replacement	10,600	20,000	46,900	65,000	65,000	65,000	65,000	337,500		
<i>General Fund Contribution - FY22</i>	<i>10,600</i>	<i>20,000</i>	<i>46,900</i>	<i>65,000</i>	<i>65,000</i>	<i>65,000</i>	<i>65,000</i>	<i>337,500</i>		
Audio Visual Replacement Fund (On-Going Funding) (Goal \$600,000)	22,600	20,000	60,000	60,000	60,000	60,000	60,000	342,600		
<i>General Fund Contribution - FY20, FY22</i>	<i>22,600</i>	<i>20,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>342,600</i>		
IT Enterprise Solutions (Goal \$3,167,700)	1,318,500	150,000		400,000	400,000			2,268,500		
<i>General Fund Contribution - FY17 - FY20, FY22</i>	<i>1,318,500</i>	<i>150,000</i>		<i>400,000</i>	<i>400,000</i>			<i>2,268,500</i>		
Network Cabling Reorganization		39,400						39,400		
<i>Capital Projects Fund Reserves (General Fund Contribution)</i>		<i>39,400</i>						<i>39,400</i>		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL	
ADMINISTRATION (continued)									
INFORMATION TECHNOLOGY									
Project Costs									
Appraisal Software (CAMA) Replacement (Fully Funded)	548,500							548,500	
<i>General Fund Contribution - FY15 - FY16, FY20</i>	<i>295,000</i>							<i>295,000</i>	
<i>Capital Projects Fund Reserves (General Fund Contribution) - FY16</i>	<i>253,500</i>							<i>253,500</i>	
County Website (Fully Funded)	59,300							59,300	
<i>General Fund Contribution - FY17 - FY18, FY21</i>	<i>59,300</i>							<i>59,300</i>	
Electronic Code Enforcement and Plan Review HW/SW (Fully Funded)	70,000							70,000	
<i>General Fund Contribution - FY19 - FY20</i>	<i>70,000</i>							<i>70,000</i>	
SQL/ESRI Hardware and Software Upgrade (Fully Funded)	53,000	90,000						143,000	
<i>General Fund Contribution - FY22</i>	<i>53,000</i>	<i>90,000</i>						<i>143,000</i>	
Deeds Imaging Computer HW/SW Replacement (On-Going Funding)	147,300		30,000	30,000	30,000	30,000	30,000	297,300	
<i>Deeds Fees - FY17 - FY20</i>	<i>120,000</i>		<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>270,000</i>	
<i>Capital Projects Fund Reserves (Deeds Fees) - FY16</i>	<i>27,300</i>							<i>27,300</i>	
ESRI Parcel Fabric Upgrade (Fully Funded)		50,000						50,000	
<i>General Fund Contribution - FY21</i>		<i>50,000</i>						<i>50,000</i>	
TOTAL INFORMATION TECHNOLOGY PROJECTS	2,926,200	494,400	286,900	815,000	815,000	205,000	184,000	5,726,500	
TOTAL ADMINISTRATION	2,926,200	494,400	286,900	815,000	815,000	205,000	184,000	5,726,500	

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
COMMUNITY SERVICES										
PARKS										
BIG OAK COUNTY PARK										
Project Costs:										
Entrance Road Paving Project		107,700						107,700		
<i>State of Delaware - Community Transportation Fund (CTF) Grant</i>		<i>107,500</i>						<i>107,500</i>		
<i>Capital Projects Fund Reserves (General Fund Contribution)</i>		<i>200</i>						<i>200</i>		
TOTAL BIG OAK COUNTY PARK PROJECTS		107,700						107,700		
BRECKNOCK PARK										
Project Costs:										
Historic Structure Improvement Fund (On-Going Funding)	69,100		10,000	10,000				89,100		
<i>General Fund Contribution - FY16 - FY20</i>	<i>69,100</i>		<i>10,000</i>	<i>10,000</i>				<i>89,100</i>		
Goggin House Rehabilitation		1,000,000						1,000,000		
<i>General Fund Contribution - FY22</i>		<i>500,000</i>						<i>500,000</i>		
<i>Federal Grant -- Historic Preservation Grant</i>		<i>500,000</i>						<i>500,000</i>		
TOTAL BRECKNOCK PARK PROJECTS	69,100	1,000,000	10,000	10,000				1,089,100		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
KESSELRING PROPERTY									
<u>Project Costs:</u>									
Loop Trail Enhancements (Fully Funded)	7,000								7,000
<i>Capital Projects Fund Reserves (General Fund Contribution) - FY18</i>	<i>7,000</i>								<i>7,000</i>
Park Development (On-Going Funding)	120,000	75,000	100,000	100,000	100,000	100,000			595,000
<i>General Fund Contribution - FY20, FY22</i>	<i>120,000</i>	<i>75,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>			<i>595,000</i>
Wetland Bridge	250,200		100,000						350,200
<i>Capital Projects Fund Reserves (Realty Transfer Tax) - FY13, FY18</i>	<i>75,200</i>								<i>75,200</i>
<i>General Fund Contribution - FY19 - FY20, FY22</i>	<i>125,000</i>								<i>125,000</i>
<i>DNREC - Outdoor Recreation, Parks and Trails Grant (Wetland Bridge) - FY13</i>	<i>50,000</i>		<i>100,000</i>						<i>150,000</i>
TOTAL KESSELRING PROPERTY PROJECTS	377,200	75,000	200,000	100,000	100,000	100,000	-	-	952,200

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
COMMUNITY SERVICES (continued)										
PARKS										
PARKS EQUIPMENT										
<u>Project Costs:</u>										
Parks Vehicles (Replacement) - 3/4 Ton Truck (One Truck, FY21, FY22, FY23) (Fully Funded)	73,300	32,100						105,400		
<i>General Fund Contribution - FY21 - FY22</i>	<i>64,200</i>	<i>32,100</i>						<i>96,300</i>		
<i>Capital Projects Fund Reserves (General Fund Contribution) - FY22</i>	<i>9,100</i>							<i>9,100</i>		
(3) Zero Turn Mowers (Replacements) (Fully Funded)		20,000	40,000					60,000		
<i>General Fund Contribution</i>		<i>20,000</i>	<i>40,000</i>					<i>60,000</i>		
TOTAL PARKS EQUIPMENT PROJECTS	73,300	52,100	40,000	-	-	-	-	165,400		
PARKS - OTHER PROJECTS										
<u>Project Costs:</u>										
Parks Pavilions (Goal \$100,500)	65,500	25,000						90,500		
<i>General Fund Contribution - FY17, FY19 - FY20, FY22</i>	<i>65,500</i>							<i>65,500</i>		
<i>Reserve Transfer -- Cash-in-Lieu of Recreation Area</i>		<i>25,000</i>						<i>25,000</i>		
Sealcoating - Restriping (On-Going Funding)	28,200	10,000	10,000	10,000	10,000	10,000	10,000	88,200		
<i>General Fund Contribution - FY19 - FY20, FY22</i>	<i>28,200</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>88,200</i>		
Surveillance Cameras - All County Parks (Fully Funded)	53,500	20,800	30,000					104,300		
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>			<i>30,000</i>					<i>30,000</i>		
<i>General Fund Contribution - FY21 - FY22</i>	<i>53,500</i>	<i>20,800</i>						<i>74,300</i>		
Automatic Gates at County Parks		100,000						100,000		
<i>State of Delaware - Community Reinvestment Grant</i>		<i>100,000</i>						<i>100,000</i>		
TOTAL PARKS - OTHER PROJECTS	147,200	155,800	40,000	10,000	10,000	10,000	10,000	383,000		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
COMMUNITY SERVICES (continued)										
PARKS										
ST. JONES RIVER GREENWAY DEVELOPMENT										
<u>Project Costs:</u>										
Phase III - Design, Engineering, Construction (Fully Funded)	186,600									186,600
Capital Projects Fund Reserves (General Fund Contribution) - FY05	26,400									26,400
General Fund Contribution Realty Transfer Tax - FY04 - FY08, FY11 - FY12	160,200									160,200
TOTAL ST. JONES RIVER GREENWAY DEVELOPMENT PROJECTS	186,600	-	-	-	-	-	-	-	-	186,600
TOTAL PARKS PROJECTS	1,163,500	1,313,600	290,000	120,000	110,000	110,000	10,000	-	-	3,117,100

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL	
COMMUNITY SERVICES (continued)									
RECREATION									
Project Costs:									
ADA Parking Area Repair		35,400						35,400	
<i>State of Delaware - Community Transportation Fund (CTF) Grant</i>		<i>35,400</i>						<i>35,400</i>	
HVAC Upgrade/Controls & Ionization System			108,700					108,700	
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>			<i>108,700</i>					<i>108,700</i>	
Vehicle (Replacement) (Fully Funded)	40,000		15,000					55,000	
<i>General Fund Contribution - FY13 - FY16</i>	<i>40,000</i>		<i>15,000</i>					<i>55,000</i>	
Turf Field Public Address System (Fully Funded)	35,000	10,000						45,000	
<i>General Fund Contribution - FY20, FY22</i>	<i>35,000</i>	<i>10,000</i>						<i>45,000</i>	
Design Recreation Center Expansion		30,000						30,000	
<i>General Fund Contribution</i>		<i>30,000</i>						<i>30,000</i>	
Electric Transport Cart (Golf Cart) (Fully Funded)		5,000	7,500					12,500	
<i>General Fund Contribution</i>		<i>5,000</i>	<i>7,500</i>					<i>12,500</i>	
Remodel Officials Room to Conference Room/Break Room (Fully Funded)		10,000	18,000					28,000	
<i>General Fund Contribution</i>		<i>10,000</i>	<i>18,000</i>					<i>28,000</i>	
TOTAL RECREATION PROJECTS	75,000	90,400	149,200	-	-	-	-	314,600	

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
COMMUNITY SERVICES (continued)										
LIBRARY										
Project Costs:										
Mobile Stage		123,000						123,000		
State of Delaware - Community Reinvestment Grant		123,000						123,000		
HVAC Upgrade/Controls & Ionization System			92,900					92,900		
Federal Grant - American Rescue Plan Act (ARPA)			92,900					92,900		
TOTAL LIBRARY PROJECTS		123,000	92,900					215,900		
TOTAL COMMUNITY SERVICES	1,238,500	1,634,700	532,100	120,000	110,000	110,000	10,000	3,755,300		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
FINANCE										
FINANCE - ASSESSMENT										
Project Costs:										
(2) Vehicles (Replacement) (Fully Funded)		55,000								55,000
<i>General Fund Contribution</i>		55,000								55,000
Real Property Reassessment (Fully Funded)	5,000,000									5,000,000
<i>General Fund Contribution - FY21</i>	5,000,000									5,000,000
TOTAL FINANCE - ASSESSMENT PROJECTS	5,000,000	55,000								5,055,000
TOTAL FINANCE	5,000,000	55,000								5,055,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
PUBLIC SAFETY										
EMERGENCY COMMUNICATIONS										
Project Costs:										
Consoles (Replacements) (Fully Funded)	350,000	200,000	50,000					600,000		
General Fund Contribution Realty Transfer Tax - FY19 - FY20, FY22	265,000	200,000	50,000					515,000		
Capital Projects Fund Reserves (Realty Transfer Tax) - FY18	85,000							85,000		
RF Control Station Radios (Replacement) (Fully Funded)	24,000							24,000		
General Fund Contribution Realty Transfer Tax - FY17	24,000							24,000		
Fabric Wall (Replacement) (Fully Funded)	60,000	20,000						80,000		
General Fund Contribution Realty Transfer Tax - FY19 - FY20, FY22	60,000	20,000						80,000		
Vehicle & Conversion (Replacement) (Fully Funded)			37,000					37,000		
General Fund Contribution Realty Transfer Tax			37,000					37,000		
Mobile Command Vehicle (Replacement) (Fully Funded)		50,000	2,000,000					2,050,000		
General Fund Contribution Realty Transfer Tax		50,000						50,000		
Federal Grant -- American Rescue Plan Act (ARPA)			2,000,000					2,000,000		
TOTAL EMERGENCY COMMUNICATIONS PROJECTS	434,000	270,000	2,087,000	-	-	-	-	2,791,000	-	-

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 12/31/22	Amended FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
PUBLIC SAFETY (continued)										
EMERGENCY MEDICAL SERVICES										
Project Costs:										
Cardiac Monitors/Pacemakers/Defibrillators (On-Going Funding) (Lease) [2]	242,900							242,900		
<i>General Fund Contribution Realty Transfer Tax - FY21 - FY22</i>	<i>242,900</i>							<i>242,900</i>		
[2] There are enough funds in this project to cover the FY23 lease payment										
After FY23 the lease payments will be in the General Fund Operating Budget										
Wheatly -HVAC Upgrade/Controls & Ionization System			62,900					62,900		
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>			<i>62,900</i>					<i>62,900</i>		
West Dover -HVAC Upgrade/Controls & Ionization System			2,700					2,700		
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>			<i>2,700</i>					<i>2,700</i>		
Emergency Response Vehicles/Conversions Units (FY21 & FY 22 - 1 Vehicle) (FY23 - 4 Vehicles) (FY24 - 3 Vehicles) (FY25 - FY27 - 2 Vehicles)	65,900	320,000	240,000	160,000	170,000	180,000	190,000	1,325,900		
<i>General Fund Contribution Realty Transfer Tax - FY21 - FY22</i>	<i>65,900</i>	<i>320,000</i>	<i>240,000</i>	<i>160,000</i>	<i>170,000</i>	<i>180,000</i>	<i>190,000</i>	<i>1,325,900</i>		
Storage Building (Fully Funded)	200,000	40,000	60,000					300,000		
<i>General Fund Contribution Realty Transfer Tax - FY16 - FY20</i>	<i>200,000</i>	<i>40,000</i>	<i>60,000</i>					<i>300,000</i>		
Garage Door Operators (Replacements) (Fully Funded)		24,000						24,000		
<i>General Fund Contribution Realty Transfer Tax</i>		<i>15,000</i>						<i>15,000</i>		
<i>Capital Projects Funds Reserves -- Realty Transfer Tax</i>								<i>9,000</i>		
TOTAL EMERGENCY MEDICAL SERVICES PROJECTS	508,800	384,000	385,600	160,000	170,000	180,000	190,000	1,958,400		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL	
PUBLIC SAFETY (continued)									
PUBLIC SAFETY HEADQUARTERS									
HVAC Upgrade/Controls & Ionization System			187,900					187,900	187,900
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>			<i>187,900</i>					<i>187,900</i>	<i>187,900</i>
Building Generator (Replacement) (Fully Funded)	80,000	15,000	45,000					140,000	140,000
<i>General Fund Contribution Realty Transfer Tax - FY18 - FY19, FY22</i>	<i>80,000</i>	<i>15,000</i>	<i>45,000</i>					<i>140,000</i>	<i>140,000</i>
Smartnet Data Switch Upgrade (Fully Funded)		48,000						48,000	48,000
<i>General Fund Contribution Realty Transfer Tax</i>		<i>48,000</i>						<i>48,000</i>	<i>48,000</i>
ADA Sidewalk (Fully Funded)		20,000	20,000					40,000	40,000
<i>General Fund Contribution Realty Transfer Tax</i>		<i>20,000</i>	<i>20,000</i>					<i>40,000</i>	<i>40,000</i>
Reseal Building Bricks (Fully Funded)		20,000						20,000	20,000
<i>General Fund Contribution Realty Transfer Tax</i>		<i>20,000</i>						<i>20,000</i>	<i>20,000</i>
Roof and Gutters (Replacement) (Fully Funded)		40,000	60,000					100,000	100,000
<i>General Fund Contribution Realty Transfer Tax</i>		<i>40,000</i>	<i>60,000</i>					<i>100,000</i>	<i>100,000</i>
TOTAL PUBLIC SAFETY HEADQUARTERS PROJECTS	80,000	143,000	312,900					535,900	535,900
EMERGENCY MANAGEMENT									
Vehicle Conversion (Fully Funded)	13,200		22,400					35,600	35,600
<i>General Fund Contribution Realty Transfer Tax - FY22</i>	<i>13,200</i>		<i>4,600</i>					<i>17,800</i>	<i>17,800</i>
<i>Federal Grant -- Emergency Management Planning Grant (EMPG)</i>			<i>17,800</i>					<i>17,800</i>	<i>17,800</i>
Emergency Operations Audio/Visual Replacement			27,000					27,000	27,000
<i>General Fund Contribution Realty Transfer Tax</i>			<i>13,500</i>					<i>13,500</i>	<i>13,500</i>
<i>Federal Grant -- Emergency Management Planning Grant (EMPG)</i>			<i>13,500</i>					<i>13,500</i>	<i>13,500</i>
TOTAL PUBLIC SAFETY EMERGENCY MANAGEMENT PROJECTS	13,200		49,400					62,600	62,600
TOTAL PUBLIC SAFETY	1,036,000	797,000	2,814,900	160,000	170,000	180,000	190,000	5,347,900	5,347,900

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
FACILITIES MANAGEMENT										
Project Costs:										
Admin Complex Convert Outside Lighting to LED (Fully Funded)	2,400							2,400		
<i>General Fund Contribution - FY19</i>	<i>2,400</i>							<i>2,400</i>		
Seal & Line Parking Lot Administrative Complex (Fully Funded)	28,600		21,400					50,000		
<i>General Fund Contribution - FY22</i>	<i>28,600</i>		<i>21,400</i>					<i>50,000</i>		
Landscaping Administrative Complex (Goal \$80,000)	10,000		35,000	35,000				80,000		
<i>General Fund Contribution - FY22</i>	<i>10,000</i>		<i>35,000</i>	<i>35,000</i>				<i>80,000</i>		
Maintenance Building - County Complex (Fully Funded)	400,000							400,000		
<i>Capital Projects Fund Reserves (Realty Transfer Tax) - FY22</i>	<i>400,000</i>							<i>400,000</i>		
HVAC/Chiller/Controls/Ionization System Upgrade	25,000	110,000	589,400					724,400		
<i>General Fund Contribution - FY22</i>	<i>25,000</i>	<i>110,000</i>						<i>135,000</i>		
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>			<i>589,400</i>					<i>589,400</i>		
Exterior and Roof Repairs Administrative Complex (Goal \$300,000)	25,000	25,000	100,000	100,000	50,000			300,000		
<i>General Fund Contribution - FY22</i>	<i>25,000</i>	<i>25,000</i>	<i>100,000</i>	<i>100,000</i>	<i>50,000</i>			<i>300,000</i>		
Flooring (Replacement) - Admin Complex (Goal \$400,000)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000		
<i>General Fund Contribution - FY22</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>350,000</i>		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 12/31/22	Amended FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
FACILITIES MANAGEMENT (continued)										
Project Costs:										
HVAC Boilers (Replacement) - County Admin Complex (Goal \$250,000)		50,000	50,000	50,000	50,000	50,000		250,000		
<i>General Fund Contribution</i>		<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>		<i>250,000</i>		
Administration Building Security Enhancement		300,000		100,000	100,000			500,000		
<i>General Fund Contribution</i>		<i>300,000</i>		<i>100,000</i>	<i>100,000</i>			<i>500,000</i>		
Surveillance Replacement/Enhancement Administrative Complex (Fully Funded)	20,000	10,000	300,000					330,000		
<i>General Fund Contribution - FY21 - FY22</i>	<i>20,000</i>	<i>10,000</i>						<i>30,000</i>		
<i>Federal Grant - American Rescue Plan Act (ARPA)</i>			<i>300,000</i>					<i>300,000</i>		
Facilities Vehicle (Replacement) (Fully Funded)			40,000					40,000		
<i>General Fund Contribution</i>			<i>40,000</i>					<i>40,000</i>		
County Pool Vehicle (Replacement) (Fully Funded)			27,000					27,000		
<i>General Fund Contribution</i>			<i>27,000</i>					<i>27,000</i>		
Fountain Renovation Administrative Complex (Fully Funded)			20,000					20,000		
<i>General Fund Contribution</i>			<i>20,000</i>					<i>20,000</i>		
Lighting Controls (Replacement) - Admin Bldg. (Goal \$200,000)			50,000	50,000	50,000	50,000		200,000		
<i>General Fund Contribution</i>			<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>		<i>200,000</i>		
TOTAL FACILITIES MANAGEMENT PROJECT COSTS	561,000	545,000	1,282,800	385,000	300,000	150,000	50,000	3,273,800		
FACILITIES MANAGEMENT	561,000	545,000	1,282,800	385,000	300,000	150,000	50,000	3,273,800		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL	
ROW OFFICES									
SHERIFF'S OFFICE									
Project Costs:									
Vehicle (Replacement) (Fully Funded)			27,000					27,000	
Fees - Sheriff			27,000					27,000	
TOTAL SHERIFF'S OFFICE PROJECTS			27,000					27,000	
REGISTER OF WILLS OFFICE									
Project Costs:									
Electronic Conversion Wills Files		150,000						150,000	
General Fund Contribution		150,000						150,000	
TOTAL SHERIFF'S OFFICE PROJECTS		150,000						150,000	
TOTAL ROW OFFICES	-	150,000	27,000	-	-	-	-	177,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL	
SPECIAL PROJECTS									
CONTRIBUTIONS AND GRANTS									
Project Costs:									
Community Projects Assistance Fund, Policy 30 (On-Going Funding)	456,100	550,000		50,000	50,000	50,000	50,000	1,206,100	
<i>General Fund Contribution - FY15 - FY22</i>	<i>456,100</i>	<i>550,000</i>		<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>1,206,100</i>	
Emergency Relief Fund (Goal \$150,000)	114,700	10,000	10,000	10,000	5,300			150,000	
<i>General Fund Contribution - FY21 - FY22</i>	<i>114,700</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>5,300</i>			<i>150,000</i>	
Excellence in Education (On-Going Funding)		10,000	10,000	10,000	10,000	10,000	10,000	60,000	
<i>General Fund Contribution</i>		<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>60,000</i>	
TOTAL CONTRIBUTIONS AND GRANTS PROJECTS	570,800	570,000	20,000	70,000	65,300	60,000	60,000	1,416,100	
ECONOMIC DEVELOPMENT									
Project Costs:									
Downtown Development Districts (On-Going Funding)	75,500	25,000	25,000	25,000	25,000	25,000	25,000	225,500	
<i>General Fund Contribution Realty Transfer Tax - FY20, FY22</i>	<i>75,500</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>225,500</i>	
EDGE Matching Grant (On-Going Funding)	5,000	10,000	10,000	10,000	10,000	10,000	10,000	65,000	
<i>General Fund Contribution Realty Transfer Tax - FY20 - FY22</i>	<i>5,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>65,000</i>	
Land Acquisition & Construction (On-Going Funding)	508,400	50,000	50,000	100,000	100,000	100,000	100,000	1,008,400	
<i>General Fund Contribution Realty Transfer Tax - FY07, FY17 - FY22</i>	<i>508,400</i>	<i>50,000</i>	<i>50,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>1,008,400</i>	
Strategic Development (On Going Funding)	379,700	50,000	50,000	50,000	50,000	50,000	50,000	679,700	
<i>General Fund Contribution Realty Transfer Tax - FY19 - FY22</i>	<i>379,700</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>679,700</i>	
TOTAL ECONOMIC DEVELOPMENT PROJECTS	968,600	135,000	135,000	185,000	185,000	185,000	185,000	1,978,600	

CAPITAL PROJECTS FUND - FISCAL YEAR 2024										
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL		
SPECIAL PROJECTS (continued)										
EQUIPMENT AND VEHICLES										
<i>Project Costs:</i>										
County Vehicle and Equipment Replacement Fund (On-Going Funding)	25,000	37,900	32,000	32,000	32,000	32,000	32,000	222,900		
<i>General Fund Contribution - FY20, FY22</i>	<i>25,000</i>	<i>37,900</i>	<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>222,900</i>		
TOTAL EQUIPMENT AND VEHICLES PROJECT	25,000	37,900	32,000	32,000	32,000	32,000	32,000	222,900		
FACILITIES										
<i>Project Costs:</i>										
Facilities Upgrades, Repairs and Furnishings Fund (On-Going Funding)	146,000	50,000	50,000	50,000	50,000	50,000	50,000	446,000		
<i>General Fund Contribution - FY19 - FY22</i>	<i>146,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>446,000</i>		
EMS West Dover Building (Fully Funded)	1,769,800							1,769,800		
<i>Capital Projects Fund Reserves (Realty Transfer Tax) - FY18</i>	<i>11,600</i>							<i>11,600</i>		
<i>General Fund Contribution - Realty Transfer Tax - FY19 - FY21</i>	<i>1,758,200</i>							<i>1,758,200</i>		
New EMS Headquarters Building (Fully Funded)		2,000,000						2,000,000		
<i>Federal Grant -- American Rescue Plan Act (ARPA)</i>		<i>2,000,000</i>						<i>2,000,000</i>		
Public Safety Blvd. Renovation (Goal \$750,000)			250,000	250,000	250,000			750,000		
<i>General Fund Contribution - Realty Transfer Tax</i>			<i>250,000</i>	<i>250,000</i>	<i>250,000</i>			<i>750,000</i>		
Veteran's Memorial Park and Overflow Parking Lot			500,000					500,000		
<i>State of Delaware -- Community Transportation Fund (CTF) Grant</i>			<i>500,000</i>					<i>500,000</i>		
TOTAL FACILITIES PROJECTS	1,915,800	50,000	2,800,000	300,000	300,000	50,000	50,000	5,465,800		
TOTAL SPECIAL PROJECTS	3,480,200	792,900	2,987,000	587,000	582,300	327,000	327,000	9,083,400		

CAPITAL PROJECTS FUND - FISCAL YEAR 2024									
	Prior Open Projects As of 4/30/2023	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028		
SUMMARY									
Project Costs:									
Administration	2,926,200	494,400	286,900	815,000	815,000	205,000	184,000		5,726,500
Community Services	1,238,500	1,634,700	532,100	120,000	110,000	110,000	10,000		3,755,300
Finance	5,000,000	55,000	-	-	-	-	-		5,055,000
Planning		32,000	30,000						62,000
Public Safety	1,036,000	797,000	2,814,900	160,000	170,000	180,000	190,000		5,347,900
Facilities Management	561,000	545,000	1,282,800	385,000	300,000	150,000	50,000		3,273,800
Row Offices		150,000	27,000	-	-	-	-		177,000
Special Projects	3,480,200	792,900	2,987,000	587,000	582,300	327,000	327,000		9,083,400
Total Project Costs	14,241,900	4,501,000	7,960,700	2,067,000	1,977,300	972,000	761,000		32,480,900
Source of Funds:									
Capital Projects Fund Reserves (Deed Fees)	27,300								27,300
Capital Projects Fund Reserves (General Fund Contribution)	296,000	50,300							346,300
Capital Projects Fund Reserves (Really Transfer Tax)	596,700	9,000							605,700
Reserve Transfer -- Cash-in-Lieu of Recreation Area		25,000							25,000
Fees - Deeds	120,000		30,000	30,000	30,000	30,000	30,000		270,000
Fees - Sheriff			27,000						27,000
General Fund Contribution	9,185,200	2,627,800	982,800	1,442,000	1,342,300	577,000	356,000		16,513,100
General Fund Contribution Really Transfer Tax	3,886,700	923,000	915,100	595,000	605,000	365,000	375,000		7,664,800
Federal Grant -- American Rescue Plan Act (ARPA)			5,374,500						5,374,500
DNREC - Outdoor Recreation, Parks and Trails Grant	130,000		100,000						230,000
Federal Grant --Historic Preservation Grant		500,000							500,000
State of Delaware -- Community Transportation Fund (CTF) Grant		142,900	500,000						642,900
State of Delaware -- Community Reinvestment Grant		223,000							223,000
Federal Grant -- Emergency Management Planning Grant (EMPG)			31,300						31,300
Total Source of Funds	14,241,900	4,501,000	7,960,700	2,067,000	1,977,300	972,000	761,000		32,480,900

AeroPark Fund

Function

The AeroPark Fund was created in response to increased development activity at the County-owned industrial park. The County’s goal is to develop the industrial park into a self-supporting County enterprise fund. By ordinance, funds generated by the sale/lease of property must be used for countywide economic development.

The Kent County AeroPark is a 115 (+/-) acre industrial park. The park was started in 1988 with grants from the U.S. Economic Development Administration and the State of Delaware as well as Kent County Levy Court. About 12 acres of land adjacent to the Civil Air Terminal have been reserved for aviation-related activities. A total of 22 acres remains to be developed.

Goal

The goal of the AeroPark is to attract new tenants to the park and cause the creation of new employment opportunities and jobs for Kent County residents.

Income Statement

Aeropark	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Beginning Fund Balance	\$ 194,913	\$ 216,837	\$ 238,063	\$ 238,063
Revenues				
Land Lease	23,555	22,966	23,400	-
Interest Income	438	751	1,000	7,000
Total	23,993	23,717	24,400	7,000
Expenses				
Legal & Consulting	-	378	21,200	2,500
Indirect Expenses	2,069	2,113	2,200	3,500
Maintenance Expense	-	-	1,000	1,000
Total	2,069	2,491	24,400	7,000
Estimated Ending Fund Balance	\$ 216,837	\$ 238,063	\$ 238,063	\$ 238,063



This page is intentionally left blank.

Sewer Fund Budget

The Sewer Fund provides the wastewater collection, conveyance and treatment services for the citizens of Kent County. To accomplish this task, the Sewer Fund maintains a collection system consisting of 181 miles of force-main piping, 263 miles of gravity piping, 108 pumping and lift stations and a regional resource recovery facility.

User fees are the major source of revenue for the Sewer Fund. The County charges a uniform rate to contract users, which are primarily municipalities. The County also provides services to sanitary sewer district users located outside the boundaries of the contract users. Fees for district users are made up of two components: 1) a uniform rate to recover the cost of operations; and 2) a share of the district's debt services.

Budget Highlights

The following items briefly describe some of the significant changes and items included in this Adopted Fiscal Year 2024 budget. This is not intended to be a complete description of all items and changes in the budget.

- 1) User fee revenue and hauler charges budget for Fiscal Year 2024 are NOT consistent with Fiscal Year 2023 budgeted fees. This budget reflects a 10% increase to the uniform rate for district users and waste haulers. This rate increase is projected to increase revenue by approximately \$1.6 million. The last time the uniform rates were increased was July 1, 2019.
- 2) Operating contingency is funded at \$1,000,000.
- 3) The normal County work week is from 12 midnight on Sunday to 11:59 p.m. Saturday. The normal County office hours are 8:00 a.m. through 5:00 p.m. Monday through Friday with the exception of Kent County approved holidays and emergency closings.
- 4) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on December 20, 2022 provides that members of the bargaining unit located at Kent County Regional Resource Recovery Facility will receive the same pay/salary increase under the same conditions given to other County employees with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step 1% (one percent), if the other County employees receive no increase.

In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2023, until December 31, 2026.

Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 5) A position that is normally engaged in shift work of 8-hour intervals (having to stay on post until replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential per hour for such covered hours physically worked during the shift. Non-union members shall receive 50 cents per hour worked. Members of the CWA Local 13101 shall receive a shift differential of 60 cents per hour worked. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. A position that is normally engaged in shift work of 8-hour intervals and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8 a.m.) shall receive a shift differential for such hours worked. Non-union members shall receive 75 cents per hour worked. Members of the CWA Local 13101 shall receive \$1.10 per hour for such hours physically worked. Non-union employees scheduled for a 12-hour, or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) No shift differential is paid when an employee is absent from work. Differential shift rates for members of other collective bargaining unit may be different.
- 6) Any non-union employee approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Members of the CWA Local 13101 collective bargaining unit shall receive \$245 for each week assigned per the union contract. Emergency Communication Dispatchers approved for on-call pay for a given day shall receive payment of \$30 each day assigned.
- 7) The annual longevity of the members of the CWA Local 13101 bargaining unit shall be earned, accrued and distributed in a lump sum, paid in January of the following year. Beginning after the County's new payroll system becomes fully functional with the first such lump sum payment adjusted to account for any amount already paid to the employee under the previous format. All other Kent County longevity eligible employees shall be paid in equal installments each pay period throughout the ensuing year, per County Code §68.6(J).

- 8) Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.

- 9) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2023, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.

- 10) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2023, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.

- 11) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 12) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$4,340,485, based on the annual actuarial valuation report b Millman, in compliance with GASB 67/68, to the Kent County Employee Pension Fund. The budgeted General Fund portion for Fiscal Year 2024 is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 13) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund. The budgeted General Fund contribution is \$1,947,7911 and the budgeted Sewer Fund contribution is \$573,300.
- 14) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain or comply with new, enhanced or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees, among other things, may be subject to necessity for the performance of work and availability of funds.
- 15) By County ordinance any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2024.
- 16) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent wit the personnel ordinance and payroll software capabilities.

- 17) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.
- 18) Effective July 1, 2023, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months of County service and not on an existing or pending Performance Improvement Plan shall be eligible to advance one STEP (2%); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified and unclassified employee with no more than one day less than three months of County service shall not receive any STEP advancement. Such STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 19) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 20) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification & Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with STEP retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and STEP increase (if eligible).
- 21) Shoe allowance for eligible non-union members shall be \$200 a year. Different allowances and quantity apply for members of a collective bargaining unit.

SEWER FUND – FISCAL YEAR 2024 BUDGET ASSUMPTIONS

The Adopted Fiscal Year 2024 budget increased by 9.97 percent (\$2,307,404) from the Amended Fiscal Year 2023 budget. The departments' operating expenses increased by \$2,449,304, transfer to Capital Projects decreased by \$20,000, debt service decreased by \$121,900 and contingency remained the same from Fiscal Year 2023 Amended Budget.

The primary increases in Fiscal Year 2024 budgeted revenue are a transfer in of \$3,076,500 from Retained Earnings due to a shortfall of revenue over expenses and an increase in user fees. Increase in user fees are primarily due to a 10% rate increase. The estimated interest income has increased \$360,000 based on increased interest rates.

Revenues

Contract and District User Fees

Fees are charged to contract users and residents of sanitary sewer districts. User fees are calculated to recover the costs of operations, debt service and certain capital projects. The current user fees are projected to provide \$19.1 million and will provide funds for approximately 75 percent (75%) of the budgeted expenses. Funds for the remaining 25 percent (25%) of expenses are provided from hauler charges, appropriated retained earnings, permit and review fees, interest income, main systems impact fees and other revenue.

Customers within districts are charged a uniform quarterly rate for operations and maintenance. The Fiscal Year 2024 quarterly uniform rate for the operations and maintenance portion of the user fee is \$85.36 per equivalent dwelling unit (EDU). This rate reflects a 10 percent (10%) increase of \$7.76 over the Fiscal Year 2023 quarterly rate of \$77.60. A separate charge for debt service related to the construction of each district's infrastructure is included in each customer's charges. Debt service charges vary from district to district because the cost to establish the various districts was not the same.

Contract user flows are the basis for calculating contract user revenue. The Fiscal Year 2024 adopted uniform rate for contract users is \$2.84 per 1,000 gallons of flow. This rate reflects an increase of ten percent (10%) over the Fiscal Year 2023 rate of \$2.58 per 1,000 gallons of flows. The Fiscal Year 2024 adopted rate for the Delaware Solid Waste Authority is \$15.73 per \$1,000 gallons. This rate reflects an increase of ten percent (10%) over the Fiscal Year rate of \$14.30.

Hauler Fees

Septage hauler fees are charged on a per 1,000-gallon basis to waste haulers discharging septage at Pump Station No. 1 or the Kent County Regional Resource Recovery Facilities (KCRRRF). The stations are not outfitted with a “flow meter” to measure the actual volume of the discharged septage. Instead, waste haulers are charged based on 90% of the total tank volume. The septage fee for haulers in this Adopted Budget is reflected as \$67.19 of which \$57.97 is for operating costs and \$9.22 is for debt service. The debt service portion of the rate (\$9.22) is associated with improvements at Pump Station No. 1. The grease discharge fee at the Kent County Regional Resource Recovery Facility (KCRRRF) is reflected as \$75.00 per 1,000 gallons.

Permit & Review Fees

Permit & Review Fees are charged for services not directly related to the delivery of sewer services. The Permit and Review fees for Fiscal Year 2024 are projected to decrease by \$7,400 from the Permit and Review fees budgeted in Fiscal Year 2023. The number of years a permit is valid depends on the permit type. The fees charged include the following:

Sewer Permit and Inspection Fees pertain to fees collected for the inspection and documentation of individual sewer service lines. These permits are valid for one year.

Hauler Permits Fees are issued to all grease and septage trucks upon inspection of the vehicles. These permits are valid for one year.

Grease Interceptor Permit Fees pertain to the existing program to monitor and educate food service facilities about the removal of fats, oils and grease (FOG). These permits are valid for three years.

Pretreatment Permit Fees pertain to the existing federal environmental pretreatment program for the regulation of significant industrial users (SIU) of the system. These permits are valid for five years.

Plan Review Fees, Testing/Inspection Services Fees and Main Sewer Video Inspection Fees recover costs associated with plan review and inspection of developer-built infrastructure.

Sanitary Sewer District Creation and Expansion Fees redistribute and recover the costs associated with proposal review, technical analysis and legal expenses for the creation and expansion of districts.

Impact Fees

Capital Costs of system expansion for new users are funded by Impact fees. Impact fees have two major components, district, and main system capital improvement fees.

The Fiscal Year 2024 Adopted Budget reflects a transfer of district expansion fees to partially fund debt service of the South-Central District. As the numbers of district users are increased, the impact fee contribution for debt service will be reduced and eventually eliminated. There is also a contribution from the Main System Capital Improvement Fees (MSCIF) for the debt service payment of the Resource Recovery Facility Expansion Upgrade Project.

Interest Income

Interest income is from operating income only. The Adopted Fiscal Year 2024 budgeted interest income has increased by \$360,000 from the Amended Fiscal Year 2023 budget of \$40,000.

Other Revenue Sources**Rent Income**

The County owns four farms which are used for agricultural application of bio-solids. Three of these farms are rented for restricted agricultural use and one (West Farm I & II) is covered by the Farm Exchange Agreement.

Rebate Income

The Kent County Regional Resource Recovery Facility is participating in a demand response program under rules set up by PJM Environmental Information, Inc. and rebate income is received from CBS Optimize. The Sewer Fund also receives an annual capital credit refund from Delaware Electric Co-Op when applicable.

Solar Renewable Energy Credits

The Regional Resource Recovery Facility sells credits through programs set up by the State of Delaware administered by the Generation Attributes Tracking System (GATS) Administrator for PJM Environmental Information Services, Inc.

Debt Service Tax Interest Credits

The Regional Resource Recovery Facility is paid rebates by the IRS for bonds issued under the American Recovery and Reinvestment Act (ARRA) umbrella for monies drawn down before December 21, 2010. The rebates are paid for the term of the underlying bond.

Milford Debt Service Reimbursement

This reimbursement is collected as per the User Agreement (40 year note at 2.25%) for the City of Milford’s portion of debt service incurred for the Southern Transmission Bypass.

Other Income

Other Income is comprised of Street Light Fund, Trash Fund and Landfill Fund administrative cost reimbursements and other miscellaneous income. Other revenue sources include Penalties, Pretreatment Fines, Lime Sales and Employee Pension Withholding.

Expenditures

Working Capital Reserve

This expense is intended to build the Sewer Fund reserve balances and maintain the financial strength of the Sewer Fund. It is not intended to be used as a “contingency” account to fund operating or repair expenses.

Capital Emergency Repair Fund

This expense is intended to fund major repairs to the sewer collection and transmission system as well as the wastewater treatment plant. History has demonstrated the continuing need to fund major repairs. This “fund” does not replace the Sewer Fund Contingency account which is intended to fund operating cost shortfalls and minor repairs.

Personnel

This category includes expenses for employees’ base wages and salaries plus other compensation and fringe benefits such as health, dental, disability and life insurance, pension and related payroll taxes.

Personnel expenses for Fiscal Year 2024 Adopted Budget are \$8,561,500.

Position Summary

	FY 2022	FY 2023	FY 2024
Public Works – Sewer Funds	72	73	73
Engineering	15	15	15
Environmental Programs	3	3	3
WWF-Operations	19	20	20
WWF-Maintenance	25	25	25
WWF-Treatment Plant Administration	10	10	10

- 1) There is a 10 percent (10%) increase in the Sewer Fund's uniform rate for district users and waste haulers.
- 2) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on December 20, 2022 provides that members of the bargaining unit located at Kent County Regional Resource Recovery Facility will receive the same pay/salary increase under the same conditions given to other County employees with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step 1% (one percent), if the other County employees receive no increase.

In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2023, until December 31, 2026.

Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 3) A position that is normally engaged in shift work of 8-hour intervals (having to stay on post until replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential per hour for such covered hours physically worked during the shift. Non-union members shall receive 50 cents per hour worked. Members of the CWA Local 13101 shall receive a shift differential of 60 cents per hour worked. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. A position that is normally engaged in shift work of 8-hour intervals and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8 a.m.) shall receive a shift differential for such hours worked. Non-union members shall receive 75 cents per hour worked. Members of the CWA Local 13101 shall receive \$1.10 per hour for such hours physically worked. Non-union employees scheduled for a 12-hour, or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) No shift differential is paid when an employee is absent from work. Differential shift rates for members of other collective bargaining unit may be different.
- 4) Non-union employees approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Members of the CWA Local 13101 collective bargaining unit shall receive \$245 for each week assigned per the union contract. Emergency Communication Dispatchers approved for on-call pay for a given day, shall receive payment of \$30 each day assigned.

- 5) The annual longevity of the members of the CWA Local 13101 bargaining unit shall be earned, accrued, and distributed in a lump sum, paid in January of the following year beginning after the County's new payroll system becomes fully functional with the first lump sum payment adjusted to account for any amount already paid to the employee under the previous format. All other Kent County longevity eligible employees shall be paid in equal installments each pay period throughout the ensuing year, per County Code §68.6(J).
- 6) Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 7) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2023, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.

- 8) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2023, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 9) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 10) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$4,340,485, based on the annual actuarial valuation report b Millman, in compliance with GASB 67/68, to the Kent County Employee Pension Fund. The budgeted General Fund portion for Fiscal Year 2024 is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 11) This Adopted Budget reflects the Fiscal Year 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund. The budgeted General Fund contribution is \$1,947,7911 and the budgeted Sewer Fund contribution is \$573,300.

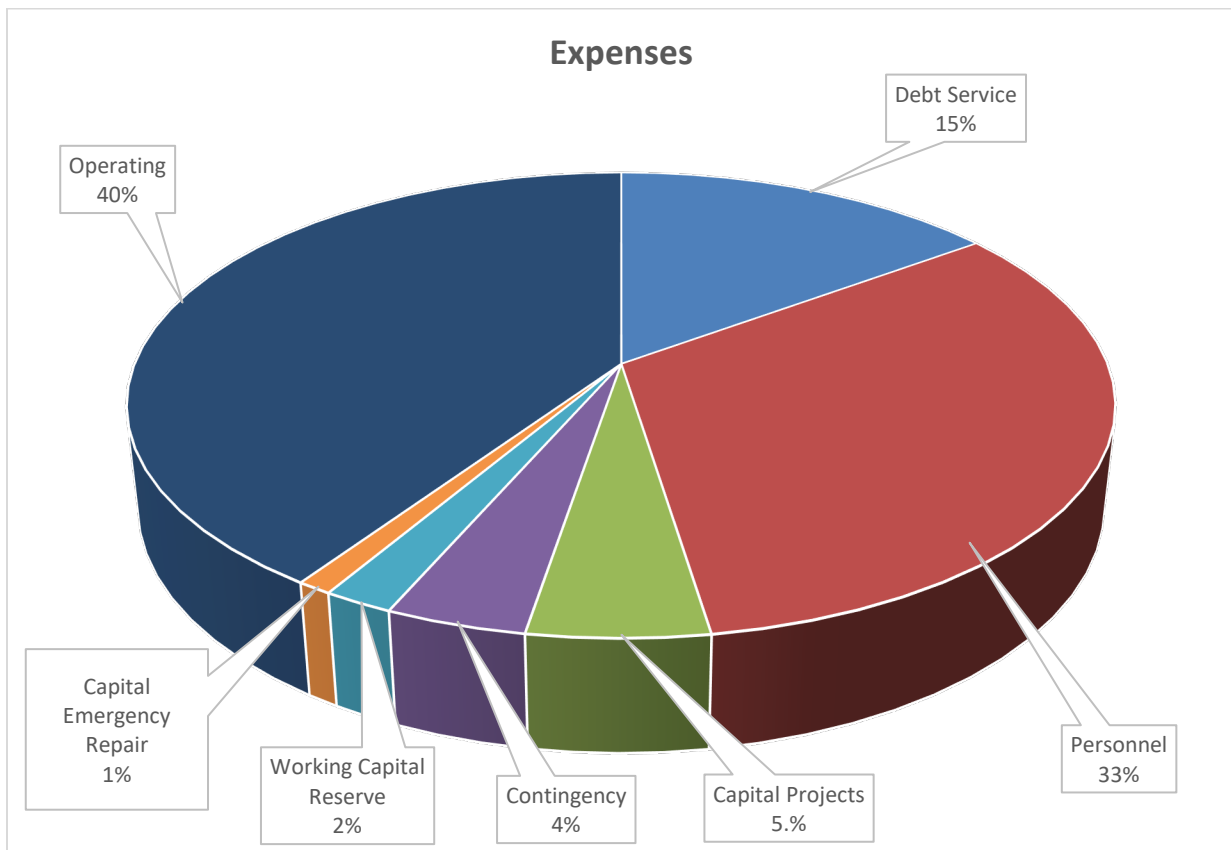
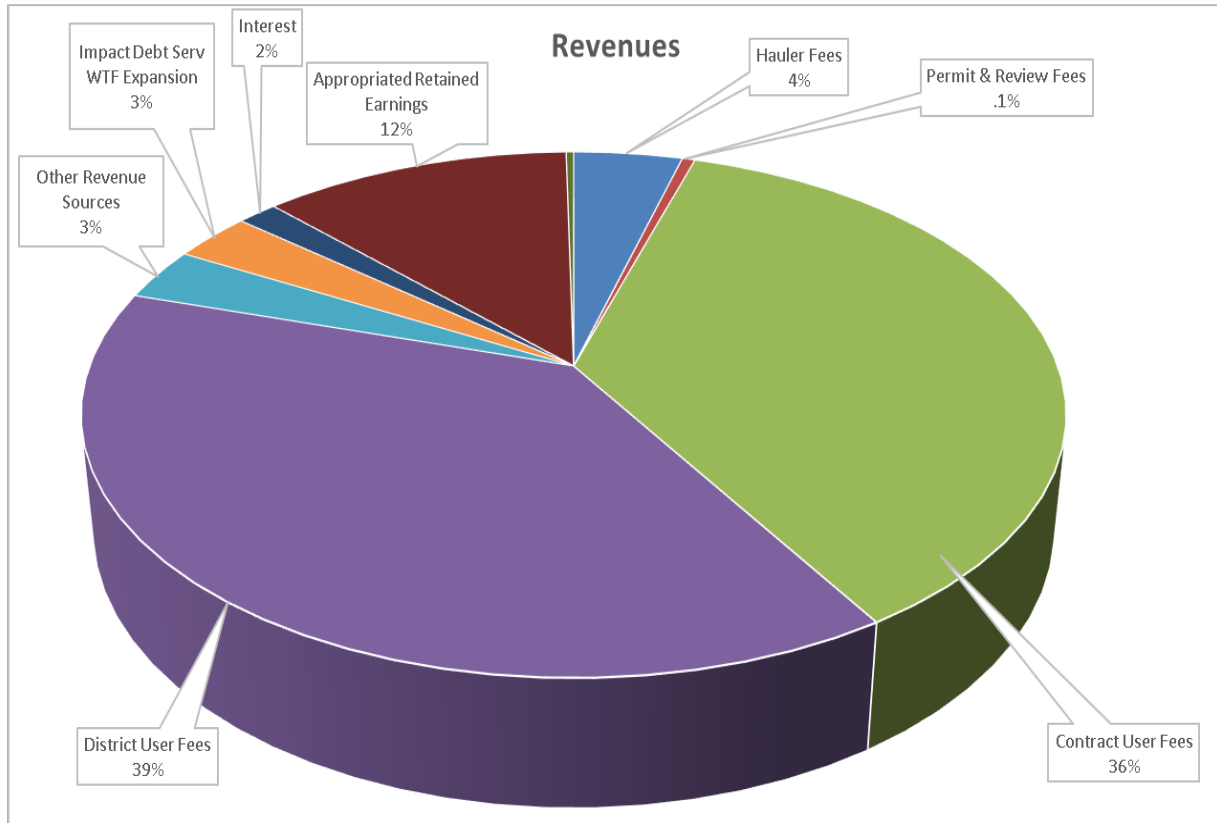
- 12) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees, among other things, may be subject to necessity for the performance of work and availability of funds.
- 13) By County ordinance any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2024.
- 14) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 15) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.
- 16) Effective July 1, 2023, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months of County service and not on an existing or pending Performance Improvement Plan shall be eligible to advance one STEP (2%); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified and unclassified employee with no more than one day less than three months of County service shall not receive any STEP advancement. Such STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 17) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 18) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification & Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with STEP retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and STEP increase (if eligible).

Indirect Costs

Indirect costs represent the value of managerial, financial, information technology, personnel, facilities management, and legal support provided for direct cost centers. Indirect costs are allocated to the direct cost centers in the following manner:

- 1) **Facilities Management** – The Facilities Management office provides maintenance, custodial service, and security for the Kent County Administrative Complex. The costs for this office are allocated to the direct cost centers based on the square footage each occupies within the building and a portion of the general use areas such as meeting rooms, halls and restrooms.
- 2) **Personnel** – The Personnel office is responsible for recruiting, testing, interviewing, and assisting in the selection of County employees. Personnel records are managed, and employee benefits are coordinated for all County employees. Additional tasks include administrative assistance regarding insurance risk management and county-wide training programs. The costs for this office are allocated to the direct cost centers based on their number of employees.
- 3) **Information Technology** – The Information Technology services are provided by County staff. They are responsible for servicing the County's network computer system and aid in software selection, training, and audio-visual services. The costs for this office are allocated to the direct cost centers based on the number of computer devices the cost center has and the amount of CPU (central processing unit) processing time it logs.
- 4) **Finance** – The Accounting section provides accounting services for all cost centers. This division records revenues and expenses, maintains the district and contract users sewer billing process, prepares financial statements, participates in budget preparation and monitors investments. The costs for this division are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.
- 5) **Clerk of the Peace** – The Clerk of the Peace office is separated into two cost centers – a direct cost center which is fee based and an indirect cost center which provides administrative services. The administrative services that the office provides include keeping formal minutes of the Levy Court meetings and witnessing County documents. The administrative costs for this office are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.
- 6) **General Administration** – General administration includes Levy Court Commissioners offices, County Administrator and support staff, central duplicating, and archives. The costs for this department are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.

Graphs depicting the percentage of the Proposed Fiscal Year 2024 unrestricted revenue and expense projected by category for the Sewer Fund are shown below.



**Sewer Fund
Summary of Revenues and Expenses**

Sewer Fund	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Unrestricted Revenue				
Domestic User Fees	8,746,621	9,033,928	8,760,000	9,809,600
Contractual Municipal User Fees	10,163,677	8,540,779	9,252,300	9,262,400
Hauler Charges	1,480,301	1,306,060	1,480,000	935,000
Hauler Debt Service Fee	261,229	230,481	261,100	150,000
Penalties	176,934	177,748	176,000	168,000
Rent	74,959	90,215	74,100	95,600
Interest	45,425	89,050	40,000	400,000
Leachate	67,243	-	5,000	-
Pretreatment Fines	-	57,748	-	-
Lime Sales	3,976	3,682	5,000	3,000
Permit & Review Fees	223,036	181,286	135,400	128,000
Other Income	269,919	228,677	244,400	241,400
Employee Pension Withholding	56,727	68,027	48,000	80,000
District Impact Fee Contribution Towards South Central District Debt Service	75,000	75,000	75,000	75,000
MSCIF Contribution To Debt Service for RRRF Expansion Project	777,600	777,600	777,600	777,600
Rebate Income	157,051	157,925	110,500	53,000
Energy Credits	76,186	39,989	76,000	76,000
Debt Service Tax Interest Credits	78,041	67,982	62,000	62,000
Milford Debt Service Reimbursement	50,941	38,206	50,900	50,900
Appropriated Retained Earnings	-	-	1,503,296	3,076,500
Total Unrestricted Revenue	\$ 22,784,866	\$ 21,164,383	\$ 23,136,596	\$ 25,444,000
Direct Expenses				
Engineering				
Administration	2,336,233	2,444,482	2,657,100	2,913,600
Environmental Programs	375,452	415,331	472,200	477,000
Treatment Plant Administration	1,021,621	1,071,455	1,334,500	1,435,500
Operations & Bio-Solids	5,521,901	5,873,373	6,301,200	7,847,300
Maintenance	4,570,490	4,614,691	5,394,996	5,935,900
Transfer to Capital Projects Fund	893,601	1,054,000	1,305,000	1,285,000
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	1,000,000	1,000,000
Capitalized Operating Expense	432,553	360,890	-	-
Septage Loan Redemption	261,229	230,481	261,100	150,000
Bond Redemption	2,515,462	2,538,832	2,576,800	2,560,300
Interest Expense	1,052,048	1,042,859	1,083,700	1,089,400
Total Expense	\$ 19,730,590	\$ 20,396,394	\$ 23,136,596	\$ 25,444,000

Note: The Sewer Fund uses the accrual basis of accounting, which requires revenues to be recognized when billed and expenses to be recognized when incurred. The actual revenues do not allow for uncollectible accounts or for late collections.

Engineering: Administration

Mission

The mission of Engineering Administration is to provide the best available services to our Kent County customers. Our customers are fellow Kent County workers, elected officials, other departments, public agencies and the citizens of Kent County.

This division is devoted to providing quality customer service. The Engineering Administration believes that, by better understanding customers' needs, we will continue to improve customer services. As such, we are committed to quality planning and engineering to ensure that we have the best possible wastewater facilities for years to come.

Additional responsibilities include oversight and administration of trash collection contracts and street light services to residents of Kent County. These programs are self-supporting and administrative costs are charged to each of those funds. In addition, this division works with the Planning Services Department on street bonding and various plans review (e.g., Development Advisory Committee, minor subdivision plots and Board of Adjustment applications).

Goals

- Complete construction of London Village/Paris Villa sewer conveyance infrastructure by October 2023
- Complete redesign of the Septage Receiving and Pretreatment Facility by December 2023
- Complete construction of Whispering Pines Septic Elimination – Phase 2 Project by January 2024
- Complete construction of Puncheon Run Force Main extension and 30" Main Transmission from the Puncheon Run to Sandy Hill by December 2026

Expenses: Engineering Administration

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	1,580,414	1,689,072	1,806,700	1,902,500
Travel	-	403	200	3,400
Insurance	9,425	11,478	10,300	15,300
Indirect Costs	581,627	620,688	696,500	762,600
Office Supplies	6,215	5,836	6,100	7,400
Furniture/Equipment	26,806	5,031	7,700	60,900
Legal/Contract Services	29,698	28,156	45,900	51,800
Operating Supplies	3,000	4,349	4,000	6,400
Utilities	7,800	8,204	9,000	9,000
Maintenance	14,570	26,189	33,300	34,000
Vehicle Expense	13,992	27,266	21,200	33,700
Consulting Fees	60,348	15,895	15,000	25,000
Miscellaneous	2,338	120	1,000	1,000
Amortization	-	1,769	-	-
Fiscal Agent	-	26	200	200
Total	\$ 2,336,233	\$ 2,444,482	\$ 2,657,100	\$ 2,913,200

Note:**Furniture & Equipment:**

(1) Sit-To Stand Desk	\$ 600
(1) Table for Conference Room	1,000
(1) Refrigerator	600
(1) Shelving	500
(4) Rugged Laptops & Vehicle Mounts	12,800
(1) Handheld GPA Device	6,600
(1) Crew Cab Truck	35,400
(1) Copier Lease	<u>3,400</u>

Total Furniture and Equipment **\$ 60,900**

Engineering: Environmental Programs

Mission

The Environmental Programs section is responsible for administering the Industrial Wastewater Pretreatment Program as required by the Federal Clean Water Act. It also administers the Fats, Oil and Grease (FOG) program and a hauled waste program for commercial haulers of liquid residential/domestic septage wastes.

The section assists the Wastewater Facilities Division by monitoring/sampling of wastewater at various points in the collection system and any environmental impacts of sanitary sewer overflows. The section also assists with associated compliance monitoring.

Goals

- Complete all pretreatment reporting requirements to U.S. Environmental Protection Agency (EPA) by February 28; and all EPCRA reporting requirements to DNREC by March 1
- Develop and implement new local limits and regulations for significant industrial users and regulated industries. Including industrial load allocation implementation through County Code revisions and the issuance of revised industrial wastewater discharge permits
- Modify the Kent County Code to meet any EPA requirements and regulations with respect to pretreatment.
- Develop and implement a polychlorinated biphenyl (PCB) minimization plan required by the Delaware River Basin Commission and the NPDES permit.

Expenses: Engineering Environmental Programs

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	291,753	321,669	313,600	339,500
Travel	-	1,079	1,800	2,100
Insurance	2,491	2,652	3,300	4,200
Indirect Costs	68,119	71,177	77,300	85,400
Office Supplies	433	345	800	1,000
Furniture/Equipment	848	3,017	24,500	6,400
Legal/Contract Services	75	864	1,500	2,000
Operating Supplies	456	447	1,500	1,400
Utilities	1,190	1,517	1,900	1,900
Maintenance	197	-	800	2,800
Vehicle Expense	2,955	3,628	3,700	4,300
Project Expense	-	-	20,500	10,500
Testing/Monitoring	6,935	8,936	21,000	15,500
Total	\$ 375,452	\$ 415,331	\$ 472,200	\$ 477,000

Note:**Furniture and Equipment:**

(1) Sit-to-Stand Desk	\$ 600
(1) pH Probe	600
(1) Sample Cover	400
(2) Power Converter for Samplers	1,200
(1) Sampler Controller	3,300
(1) Sampler Controller Retrofit Kit	<u>300</u>

Total Furniture and Equipment: **\$6,400**

Wastewater Facilities: Plant Administration**Mission**

The Wastewater Facilities Division operates the collection, transmission, and treatment system in compliance with Federal, State and Local regulations. The Kent County Regional Resource Recovery Facility is located between Frederica, DE and Milford, DE. The mission of Wastewater Facilities Administration is to provide leadership and support for the operation of the facility's processes for collection, transmission, and treatment of wastewater.

Goals

- Ensure environmental compliance and reporting.
- Manage parts inventory and provide fiscal support for Regional Resource Recovery Facility Operations and Maintenance functions.

Expenses: Wastewater Facility: Plant Administration

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	768,268	814,750	996,400	1,098,700
Travel	-	478	4,400	5,800
Insurance	7,701	8,628	8,800	12,800
Indirect Costs	153,539	162,267	180,200	200,600
Office Supplies	735	957	1,700	1,700
Furniture/Equipment	13,472	3,916	47,100	11,200
Legal/Contract Services	18,800	21,469	33,400	33,700
Operating Supplies	5,203	6,652	8,500	9,400
Utilities	34,867	33,706	38,100	39,600
Maintenance	8,291	6,301	14,300	17,600
Vehicle Expense	2,481	715	1,400	2,200
Consulting	8,264	10,325	-	2,000
Amortization	-	1,224	-	-
Miscellaneous	-	67	200	200
Total	\$ 1,021,621	\$ 1,071,455	\$ 1,334,500	\$ 1,435,500

Note:**Furniture and Equipment:**

(1) Desk	\$ 1,200
(3) Chairs	3,900
(1) UPA unit for Servers	2,000
(2) Copier Leases	<u>4,100</u>

Total Furniture and Equipment: **\$ 11,200**

Wastewater Facilities: Operations and Biosolids

Mission

The Kent County Regional Resource Recovery Facility is located in the Murderkill River Watershed. The primary purpose of the Operations section is to provide treatment of wastewater in compliance with the present NPDES permit No. 0020338 issued October 1, 2017, and all applicable regulations of the U.S. Environmental Protection Agency and Delaware Department of Natural Resources and Environmental Control.

The treatment improves the effluent by removing fine particulate matter and reduces nutrients prior to effluent discharge. In addition, the section produces a high-quality bio-solids product for distribution to local farms.

Goals

- Optimize the biological removal process to meet the nutrient limits set forth in the NPDES permit.
- Maintain levels of safety, environmental and injury incidents below wastewater industry average
- Continue to plan and implement the project to replace aging bio-solids dryers.
- Produce a high-quality Class A bio-solids product for local distribution.

Expenses: Wastewater: Operations & Bio-Solids

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	2,337,545	2,440,622	2,488,700	2,416,200
Travel	-	-	-	5,800
Insurance	172,211	194,326	175,100	238,800
Indirect Costs	454,943	478,933	540,400	589,300
Office Supplies	985	830	2,200	2,200
Furniture/Equipment	1,847	9,577	9,000	66,500
Legal/Contract Services	3,258	10,296	12,200	15,700
Trash Collection	35,852	15,471	40,000	40,000
Operating Supplies	796,548	960,715	934,200	1,285,300
Utilities	1,321,433	1,309,604	1,508,800	1,595,100
Rent	6,409	5,805	7,000	7,000
Maintenance	347,375	392,620	413,000	417,800
Vehicle Expense	2,652	3,414	4,100	4,100
Miscellaneous	-	-	500	500
Testing/Monitoring	38,155	51,160	66,000	1,063,000
Capital Expenditures	2,688	-	100,000	100,000
Total	\$ 5,521,901	\$ 5,873,373	\$ 6,301,200	\$ 7,847,300

Note:**Furniture & Equipment:**

(1) Office Chair	\$ 1,300
(2) Desktop PC	2,600
(2) 24" Monitors	500
(1) Lab-grade Dishwasher	11,000
(1) Refrigerated Sampler	9,100
(1) ½ Ton Truck W/ Lightbar & Toolbox	<u>42,000</u>

Total Furniture and Equipment **\$ 66,500**

Operating Capital Projects:

General Labor and Equipment \$ 100,000

Total Operating Capital Projects **\$ 100,000**

Wastewater Facilities: Maintenance

Mission

The Maintenance section’s primary responsibility is to operate and maintain Kent County’s regional wastewater collection and transmission system, which consists of 263 miles of gravity piping, 181 miles of force main piping, including Central and South-Central bypasses with the additional system enhancements, and 108 pump stations and lift stations.

The maintenance section is also responsible for managing Kent County’s farm properties listed below.

Designation	Location	Estimated Total Area, Acres	Estimated Tillable Area, Acres
KSF1	Adjacent & northeast side of the plant	73.0	65.0
KSF2	Adjacent & SW side of the plant	24.0	10.0
KSF4 Blessing Farm	North of Houston	150.0	111.8
KSF5 Goldinger Farm	South of Smyrna	243.0	149.0
West Farm I & II	Northwest of the plant	386.0	240.0
Vineyard Farm	Southwest of Frederica	148.0	131.0

Goals

- Perform preventative maintenance program ensuring a minimum of 200 documented man-hours per week.
- Improve air release valve equipment efficiency via effective tracking of preventative maintenance.
- Effectively market and distribute approximately 6,000 – 8,000 tons of bio-solids.
- Explore and experiment with new alternative bio-solids disposal options.

Expenses: Wastewater Facilities: Maintenance

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Personnel	2,484,810	2,632,186	2,610,900	2,804,600
Travel	-	771	7,000	8,800
Insurance	35,690	43,840	48,600	55,400
Indirect Costs	510,181	538,995	598,100	647,400
Office Supplies	42,646	45,132	48,500	51,200
Furniture/Equipment	43,903	25,041	310,296	146,100
Legal/Contract Services	70,319	33,734	23,900	23,800
Trash	7,021	7,135	7,200	7,200
Operating Supplies	250,472	295,040	265,300	592,100
Utilities	570,436	556,154	602,000	665,900
Rent	-	10,665	8,000	10,000
Maintenance	232,780	228,048	385,800	408,000
Vehicle Expense	118,596	174,400	143,400	179,400
Miscellaneous	659	53	1,000	1,000
Capital Expenditures	202,977	23,497	335,000	335,000
Total	\$ 4,570,490	\$ 4,614,691	\$ 5,394,996	\$ 5,935,900

Note:**Furniture and Equipment:**

(2) 24" Monitors	\$ 600
(1) Desktop Computer	1,300
(1) Printer	400
(1) Computer Tablet	1,500
(10) PLC Replacements	3,000
(2) ATS Replacements	7,000
(5) Grinder Pumps	20,000
(2) Canopies	600
(1) Pressure Washer	3,000
(1) Electric Hoist	1,500
(1) Push Lawn Mower	300
(1) Pole Saw	200
(1) Hedge Trimmer	100
(2) LS5B and PS23 Comminutors	50,000
Tower Leases	11,600
Truck 4x4	45,000

Total Furniture and Equipment **\$ 146,100**

Operating Capital Project:

General Labor & Equipment Contract	\$ 150,000
Large and Small Pump Repairs	100,000
Manhole and Wet Well Repairs	35,000
Flow Meters – SCADA	50,000

Total Operating Capital Projects **\$ 335,000**

Capital Projects

The Capital Projects budget is used to identify major system expansion or renovation projects. Capital costs directly associated with Public Works divisions are budgeted in each operating budget.

Major capital improvements to the wastewater system over the next five years include:

- Regional Resource Facility improvements to increase capacity, provide energy efficiency and meet environmental standards, such as, performing a TMDL Water Quality Standards Study, purchasing additional land, adding bio-solids drying capacity project, the air blower optimization project and a plant-wide power generator project.
- Conveyance System Expansion & Upgrades; Pipeline Condition Assessment System, Puncheon Run Transmission Bypass and US 13 Forcemain Replacement
- Sanitary Sewer District Expansions Double Run (Paris Villa/London Village)
- Pump Station Upgrades: wetwell capacity improvements, replace pumps and/or pump motors, install/replace emergency power generators and build pre-treatment system with septage screening located at West Denney's Road

Major source of funding for the projects will be USDA loans and grants, SRF Delaware Funding loans and grants, Main System Capital Improvements Fees (County-wide impact fees), District Expansion Fees and Operating Revenue.

Project Highlights – Fiscal Year 2024

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to Fiscal Year 2023. This allows the total project costs to be reported in the “Total” column. Also, a more complete project description is included. The descriptions and other notes follow the capital projects listing and a reference number is provided to allow easy referral.

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
T1	TMDL Study for Support of Site-Specific Water Quality Standards	2,822,000	-	-	-	-	-	-	2,822,000
	Main System Capital Improvement Fees	2,822,000	-	-	-	-	-	-	2,822,000
T3	TMDL Offsite Nutrient Reduction Project - Additional Site	400,000	-	-	-	-	-	-	400,000
	Main System Capital Improvement Fees	400,000	-	-	-	-	-	-	400,000
T5	Land Acquisition & Permitting to Extend Effluent Flow Limitations beyond Stream Discharge (Wilkins, Zettlemoyer, lands adjacent to existing & other land conservation)	7,800,000	400,000	400,000	400,000	400,000	400,000	400,000	10,200,000
	Main System Capital Improvement Fees	7,800,000	400,000	400,000	400,000	400,000	400,000	400,000	10,200,000
T6	Replace Pumps and Valves at Recycle Pump Stations 1 & 2	275,000	-	70,000	-	-	80,000	-	425,000
	Operating Revenue	275,000	-	70,000	-	-	80,000	-	425,000
T7A	Plant-wide Power Generator	5,433,000	-	-	-	-	-	-	5,433,000
	DNREC Loan (12.46)	1,350,000	-	-	-	-	-	-	1,350,000
	USDA Loan (2016)	1,943,000	-	-	-	-	-	-	1,943,000
	Working Capital Reserve	500,000	-	-	-	-	-	-	500,000
	State of Delaware Revolving Fund Loan	1,640,000	-	-	-	-	-	-	1,640,000
T7B	Air Blower System Optimization	3,761,848	-	-	-	-	-	-	3,761,848
	DNREC Loan 2018	1,023,000	-	-	-	-	-	-	1,023,000
	USDA Loan (39)	1,681,848	-	-	-	-	-	-	1,681,848
	USDA Loan (2016)	1,057,000	-	-	-	-	-	-	1,057,000
T7C	Blower Replacement and Installation	-	-	-	-	-	400,000	600,000	1,000,000
	Operating Revenue	-	-	-	-	-	400,000	600,000	1,000,000

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
T8C	Biosolids Capacity Expansion with WAS Screens	36,528,000	-	-	-	-	-	-	36,528,000
	Working Capital Reserve	1,528,000	-	-	-	-	-	-	1,528,000
	Main System Capital Improvement Fees	18,000,000	-	-	-	-	-	-	18,000,000
	State of Delaware Revolving Fund Loan	17,000,000	-	-	-	-	-	-	17,000,000
T14	Replace Influent Bar Rakes (Influent Building)	310,000	-	-	-	-	-	-	310,000
	Working Capital Reserve	310,000	-	-	-	-	-	-	310,000
T16	Site Improvements - Replace Paved Surfaces	-	-	-	-	96,000	-	-	96,000
	Operating Revenue	-	-	-	-	96,000	-	-	96,000
T21	Aeration Basin Diffuser Replacement Maintenance	75,000	-	-	75,000	-	-	-	150,000
	Operating Revenue	75,000	-	-	75,000	-	-	-	150,000
T22	Clarifier 3 & 4 Mechanism Replacement	450,000	500,000	-	-	-	-	-	950,000
	Operating Revenue	450,000	500,000	-	-	-	-	-	950,000
T24	Sand filter Sand Replacement	-	-	40,000	300,000	300,000	-	-	640,000
	Operating Revenue	-	-	40,000	300,000	300,000	-	-	640,000

Fiscal Year 2024		Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
Treatment Plant Upgrades:									
Project Costs:									
T27	Air Header Valve Actuator Replacement	179,000	-	-	-	-	-	-	179,000
	Working Capital Reserve	179,000	-	-	-	-	-	-	179,000
T28	Solids Handling Building Interior Lighting Upgrade					25,000			25,000
	Operating Revenue					25,000			25,000
T29	Elevated Water Tower Inspection and Painting					60,000	55,000		115,000
	Operating Revenue					60,000	55,000		115,000
T30	Wastewater Treatment Process Evaluation					100,000	100,000		200,000
	Operating Revenue					100,000	100,000		200,000
T31	UV Channel Gates & Actuators	185,000							185,000
	Operating Revenue	185,000							185,000
T32	Grit Removal Equipment Slide Gate Actuators (FY23)		60,000						60,000
	Operating Revenue		60,000						60,000
T33	Grit Removal System - Grit Separator & Auger Replacements			200,000					200,000
	Operating Revenue			200,000					200,000
T34	Influent Building Pump Replacements			40,000					40,000
	Operating Revenue			40,000					40,000
T35	New Building (Lab & Training Facility)							150,000	150,000
	Operating Revenue							150,000	150,000
Total Treatment Plant Upgrades		58,218,848	960,000	750,000	775,000	981,000	1,035,000	1,150,000	63,869,848

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Conveyance System Expansion and Upgrades								
	Project Costs:								
CS4B	Pipeline Condition Assessment Investigation (Pipe>12" diameter)	-	4,300,000		-	-	-	-	4,300,000
	American Rescue Plan Act Grant	-	2,300,000	-	-	-	-	-	2,300,000
	State of Delaware Revolving Fund Loan	-	2,000,000		-	-	-	-	2,000,000
CS5	Pipeline Condition Assessment Study & Investigation (Pipe < 12" diameter)	50,000	3,050,000	1,000,000	-	-	-	-	4,100,000
	Operating Revenue	50,000	-	-	-	-	-	-	50,000
	American Rescue Plan Act Grant	-	1,000,000	-	-	-	-	-	1,000,000
	State of Delaware Revolving Fund Loan	-	2,050,000	1,000,000	-	-	-	-	3,050,000
CS6	Puncheon Run Transmission Bypass (Design & Construction)	2,600,000	-	-	-	-	-	-	2,600,000
	Main System Capital Improvement Fees	2,600,000	-	-	-	-	-	-	2,600,000
CS7	Inflow/Infiltration Repairs - Royal Grant	100,000	-	-	-	-	-	-	100,000
	Operating Revenue	100,000	-	-	-	-	-	-	100,000
CS10	Route 13 Forcemain Relocation – South Dover Design & Construction	5,000,000	1,000,000	-	-	-	-	-	6,000,000
	State of Delaware Revolving Fund Loan	5,000,000	1,000,000	-	-	-	-	-	6,000,000
CS10A	Route 13 30" Dia. Forcemain Relocation – PS3 to Puncheon Run -Design & Construction	-	-	-	-	500,000	8,400,000	-	8,900,000
	State of Delaware Revolving Fund Loan	-	-	-	-	500,000	8,400,000	-	8,900,000

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Conveyance System Expansion and Upgrades								
	Project Costs:								
CS11	PS24A (Carter Rd) Main Transmission pump upgrades, piping and forcemain improvements	-	-	-	420,000	1,680,000	-	-	2,100,000
	State of Delaware Revolving Fund Loan	-	-	-	336,000	1,344,000	-	-	1,680,000
	Main System Capital Improvement Fees	-	-	-	84,000	336,000	-	-	420,000
CS12	Hickory Ridge (Garrison Lake 5) Forcemain Ext.	-	-	-	-	250,000	250,000	-	500,000
	District Expansion Fees	-	-	-	-	250,000	250,000	-	500,000
CS13	Main Transmission (Milford) 24" Forcemain Replacement	-	-	-	-	-	500,000	8,000,000	8,500,000
	State of Delaware Revolving Fund Loan	-	-	-	-	-	500,000	8,000,000	8,500,000
CS14	Murderkill River Main Transmission 36" Crossing Replacement	-	-	-	-	200,000	1,250,000	1,250,000	2,700,000
	State of Delaware Revolving Fund Loan	-	-	-	-	200,000	1,250,000	1,250,000	2,700,000
	Total Conveyance System Expansion and Upgrades	7,750,000	8,350,000	1,000,000	420,000	2,630,000	10,400,000	9,250,000	39,800,000

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Sanitary Sewer Districts:								
	Project Costs:								
	Double Run Area: Paris Villa / London Village								
	Sanitary Sewer Expansion -								
SSD4	Ph. 1 Paris Villa & Ph2 London Village	5,664,000	-	-	-	-	-	-	5,664,000
	USDA Loan	198,000	-	-	-	-	-	-	198,000
	USDA Grant	4,196,000	-	-	-	-	-	-	4,196,000
	American Rescue Plan Act Grant	1,270,000	-	-	-	-	-	-	1,270,000
	Whispering Pines MHP - Ph. 2 Septic Elimination		735,000	-	-	-	-	-	735,000
SSD5	State of DE Revolving Fund Loan		720,000	-	-	-	-	-	720,000
	Private Partnership		15,000	-	-	-	-	-	15,000
SSD6	Barney Jenkins Rd Forcemain Extension		-	200,000	-	-	-	-	200,000
	District Expansion Fees		-	200,000	-	-	-	-	200,000
	Total Sanitary Sewer Districts	5,664,000	735,000	200,000	-	-	-	-	6,599,000

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 1 - Smyrna								
P1	Lead/Lag Pump Replacement/Rebuild (No Control Upgrade Req'd.)	-	-	50,000	-	-	-	50,000	100,000
	Operating Revenue	-	-	50,000	-	-	-	50,000	100,000
P1A	Wetwell Improvements	-	-	-	135,000	265,000	130,000	-	530,000
	Operating Revenue	-	-	-	135,000	265,000	130,000	-	530,000
	Pump Station 3 - Dover								
P2B	New Pump - Position 3, 2 or 1	175,000	-	150,000	-	-	150,000	-	475,000
	Operating Revenue	175,000	-	150,000	-	-	150,000	-	475,000
P2C	Wetwell Capacity Improvements -	1,000,000	-	-	-	-	-	-	1,000,000
	Main System Capital Improvement Fees	1,000,000	-	-	-	-	-	-	1,000,000
P2D	Bearing and Seal Replacements	-	-	40,000	-	-	40,000	40,000	120,000
	Operating Revenue	-	-	40,000	-	-	40,000	40,000	120,000
	Pump Station 4 - Rising Sun								
P3	Small Pump Replacement	-	-	-	-	60,000	-	-	60,000
	Operating Revenue	-	-	-	-	60,000	-	-	60,000
P3C	Pump Motor Replacement	30,000	-	-	30,000	-	-	-	60,000
	Operating Revenue	30,000	-	-	30,000	-	-	-	60,000
P3D	Meter Vault, Meter & 24" Bypass	-	-	-	-	50,000	-	-	50,000
	Operating Revenue	-	-	-	-	50,000	-	-	50,000
P3E	Wet Well Rehabilitation	-	350,000	-	-	-	-	-	350,000
	Operating Revenue	-	150,000	-	-	-	-	-	150,000
	Working Capital Reserve	-	200,000	-	-	-	-	-	200,000

	Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Pump Station Upgrades:							
	Project Costs:							
	Pump Station 7 - Milford							
P4	Pump Replacement	-	-	50,000	-	-	60,000	110,000
	Operating Revenue	-	-	50,000	-	-	60,000	110,000
P4A	Odor Control (Carbon) System	-	-	60,000	-	-	-	60,000
	Operating Revenue	-	-	60,000	-	-	-	60,000
	Pump Station 14 - Isaacs							
	Lead/Lag Pump Replacement					90,000	-	90,000
	Operating Revenue					90,000	-	90,000
	Pump Station Various							
P8	Install/Replace Emergency Power Generators	255,600	50,000	50,000	50,000	50,000	50,000	555,600
	Operating Revenue	255,600	50,000	50,000	50,000	50,000	50,000	555,600
P9	Pumps for Pump Stations	235,000	50,000	50,000	50,000	50,000	-	510,000
	Operating Revenue	235,000	50,000	50,000	50,000	50,000	-	510,000
P10	Relocate Control & Transfer Switches	80,000	-	-	-	-	-	80,000
	Operating Revenue	80,000	-	-	-	-	-	80,000
P14	Update Controls & Monitoring at Various Pump Stations	60,000	20,000	20,000	20,000	20,000	25,000	185,000
	Operating Revenue	60,000	20,000	20,000	20,000	20,000	25,000	185,000
	Central Septage Receiving							
P11	Relocate Septage Screen and Build Pre-Treatment System (W Denneys Road)	1,600,000	-	-	-	-	-	1,600,000
	Hauler Debt Service Fee	1,600,000	-	-	-	-	-	1,600,000

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 2 - Denneys Road								
P12	Pump Replacements	-	75,000	75,000	75,000	-	-	-	225,000
	Operating Revenue	-	75,000	75,000	75,000	-	-	-	225,000
P13	Generator Replacement	125,000	-	-	-	-	-	-	125,000
	Working Capital Reserve	125,000	-	-	-	-	-	-	125,000
P13B	PS2 Meter Replacement & Bypass	-	-	75,000	25,000	-	-	-	100,000
	Operating Revenue	-	-	75,000	25,000	-	-	-	100,000
	Pump Station 13 - Frederica								
P16	Pump Replacement/Upgrade With Submersibles	-	-	-	-	140,000	-	-	140,000
	District Expansion Fees	-	-	-	-	70,000	-	-	70,000
	Operating Revenue	-	-	-	-	70,000	-	-	70,000
	Pump Station 20 - Garrison Lake								
P17	Pump Upgrade-Wetwell capacity, Install submersible pumps, valve vault	-	-	-	-	162,500	162,500	-	325,000
	Main System Capital Improvement Fees	-	-	-	-	81,250	81,250	-	162,500
	Operating Revenue	-	-	-	-	81,250	81,250	-	162,500
	Total Pump Stations Upgrades	3,560,600	570,000	510,000	495,000	797,500	692,500	225,000	6,850,600

	Fiscal Year 2024	Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
	Equipment & Software Project Costs:								
E1	Loader	-	-	-	-	-	100,000	100,000	200,000
E3	Pumper Truck	-	-	-	90,000	90,000	-	-	180,000
E5	Dump Truck	-	-	-	-	-	-	190,000	190,000
E6	Portable Pumps	200,000	-	100,000	-	-	-	-	300,000
E7	Flatbed Dump Truck	107,324	-	-	-	-	-	-	107,324
E8	Biosolids Spreader	150,000	150,000	-	-	-	-	-	300,000
E9	Mini Excavator	-	75,000	-	-	-	-	-	75,000
E10	Bucket Truck	-	-	100,000	125,000	-	-	-	225,000
E11	Treatment Plant Phone System	14,000	-	-	-	-	-	-	14,000
E12	Radio Equipment Upgrade	-	75,000	-	-	-	-	-	75,000
E13	Vacuum Truck	-	-	225,000	225,000	-	-	-	450,000
E14	Enclosed Skid Steer With Attachments	-	96,888	-	-	-	-	-	96,888
E15	Small Farm Tractor with Attachments	-	-	-	-	-	-	60,000	60,000
	Operating Revenue	471,324	396,888	425,000	440,000	90,000	100,000	350,000	2,273,212
	Total Equipment Projects Costs	471,324	396,888	425,000	440,000	90,000	100,000	350,000	2,273,212

Fiscal Year 2024		Prior Budget	Amended	Adopted	Proposed	Proposed	Proposed	Proposed
	Special Project Costs:							
S1	Work Flow Management & Document Retrieval Software	275,000	75,000	-	-	-	-	350,000
	Operating Revenue	275,000	75,000	-	-	-	-	350,000
S2	Long Range Wastewater Master Planning	150,000	-	-	-	-	-	150,000
	Operating Revenue	100,000	-	-	-	-	-	100,000
	Delaware State Revolving Fund Planning Grant	50,000	-	-	-	-	-	50,000
S3	Hydraulic Model - Professional Services	100,000	-	-	-	-	-	100,000
	Operating Revenue	100,000	-	-	-	-	-	100,000
S4	RRRF Admin Office Space Study	20,000	-	-	-	-	-	20,000
	Operating Revenue	20,000	-	-	-	-	-	20,000
	Total Special Projects	545,000	75,000	-	-	-	-	620,000

Fiscal Year 2024		Prior Budget Years	Amended FY 2023	Adopted FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Proposed FY 2028	TOTAL
SUMMARY									
Grand Total Projects Costs		76,209,772	11,086,888	2,885,000	2,130,000	4,498,500	12,227,500	10,975,000	120,012,660
Total Funding Sources:									
Operating Revenue		2,936,924	1,401,888	1,285,000	1,310,000	1,317,250	1,346,250	1,325,000	10,922,312
Working Capital Reserve		2,642,000	200,000	-	-	-	-	-	2,842,000
State of DE Revolving Fund Planning Grant		50,000	-	-	-	-	-	-	50,000
State of DE Revolving Fund Loan		23,640,000	5,770,000	1,000,000	336,000	2,044,000	10,150,000	9,250,000	52,190,000
DNREC Loan		2,373,000	-	-	-	-	-	-	2,373,000
USDA Loan		4,879,848	-	-	-	-	-	-	4,879,848
USDA Grant		4,196,000	-	-	-	-	-	-	4,196,000
Main System Capital Improvement Fees		32,622,000	400,000	400,000	484,000	817,250	481,250	400,000	35,604,500
District Expansion Fees		-	-	200,000	-	320,000	250,000	-	770,000
Hauler Debt Service Fee		1,600,000	-	-	-	-	-	-	1,600,000
Private Partnership		-	15,000	-	-	-	-	-	15,000
American Rescue Plan Act Grant		1,270,000	3,300,000	-	-	-	-	-	4,570,000
Total Funding Sources:		76,209,772	11,086,888	2,885,000	2,130,000	4,498,500	12,227,500	10,975,000	120,012,660

Treatment Plant UpgradesT1. TMDL Study for Support of Site-Specific Water Quality Standards (FY08 – FY22)

This project is a continuation of discussions with DNREC to develop site-specific water quality standards for the section of the Murderkill River which receives the treated discharge from the Regional Resource Recovery Facility (RRRF). The data collection ran through December 2008. The analysis concluded December 2009, was followed by model calibration, and concluded with the development of scientifically based, site specific numeric water quality standards. Work was performed by the University of Delaware in conjunction with the United States Geological Survey. The funding source is Main System Capital Improvement Fees.

T3. TMDL Offsite Nutrient Reduction Project – Additional Site (FY19 – FY22)

This will construct a nutrient reduction project which may be reforestation, created wetlands or other applicable projects within the Murderkill Watershed. The funding source is Main System Capital Improvement Fees.

T5. Land Acquisition & Permitting to Extend Effluent Flow Limitations Beyond Stream Discharge (FY09 – FY28)

This project will acquire additional land for the expanding buffers and land conservation measures for nutrient reduction credits and/or land for disposal of treated wastewater biosolids to meet projected loads. The funding source is Main System Capital Improvement Fees.

T6. Replace Pumps and Valves at Recycle Pump Stations 1 & 2 (FY18 – FY22, FY24, FY 27)

This project will replace the pumps and valves in the recycling pump stations at the RRRF. The funding source is Operating Revenue.

T7A. Plant-wide Power Generator (FY17, FY20, FY22)

This is the purchase and installation of a Plant-wide Power Generator which will provide backup power. The RRRF will participate in Delaware Electric's load control program, allowing compensation, for reducing the RRRF's electric load during peak periods. The funding sources are DNREC Loan, USDA Loan, Working Capital Reserve, and the State of Delaware Revolving Fund Loan.

T7B. Air Blower System Optimization (FY18)

This project includes the study of the RRRF's air supply needs, blower replacement options, and design of the preferred alternative. The funding sources are USDA and DNREC Loans.

T7C. Blower Replacement and Installation (FY27-FY28)

This project will replace two of the three remaining original centrifugal blowers. The new blowers will be either Air Bearing or Mag-Lev technology. The installation will be completed by a contractor selected by bid. This is a continuation of upgrades completed in the blower optimization project. The funding source is Operating Revenue.

Treatment Plant Upgrades Continued**T8C. Bio-solids Capacity Expansion with Waste Activated Sludge Screens (FY18, FY21 – FY22)**

This project studied the options available for bio-solids capacity expansion including construction of additional passive solar drying chambers and/or replacement of the gas dryers and associated processing equipment at the RRRF. Replacement of the gas dryers is the preferred method for production of Class A bio-solids. Screens will be required to remove debris and undesirable materials. The project will include design and construction. The adopted funding sources are the Working Capital Reserve, Main System Capital Improvement Fees and State of Delaware Revolving Fund Loan. *Funding amounts were modified for equipment bid awards in April 2022.*

T14. Replace Influent Bar Rake #2 (Influent Building) (FY18, FY21)

This project will replace the old bar screen with a modern, robust design with 6mm openings which captures more trash and debris. The old screen is approximately 14 to 15 years old and the cost to repair it is almost as much as the cost of a new machine. The funding source is Working Capital Reserve. *The new screens were installed in FY23. Punch list items remain as of December 2022.*

T16. Site Improvements – Replace Paved Surfaces (FY26)

This project involves the milling of existing roadways and excludes new pavement installed during the Capacity Expansion and Nutrient Removal project. The area of concern is the paving for the entire front half of the Regional Resource Recovery Facility. The funding source is Operating Revenue.

T21. Aeration Basin Diffuser Replacement Maintenance (FY 22, FY25)

The project will allow the diffusers to be maintained by refurbishing and/or replacing diffusers. Each basin contains 26 lines with 18 diffusers. Each diffuser has 5 sheaths/sleeves. The replacement schedule for diffuser sheath membranes is 5 to 7 years. The funding source is Operating Revenue. *Diffusers were installed in the North Aeration Basin in July 2021. Next replacements planned for FY2025.*

T22. Clarifiers 3 & 4 Mechanism Replacement (FY22 – FY 23)

The project will replace the mechanical equipment at Clarifiers 3 & 4. The funding source is Operating Revenue.

T24. Sand Filter Sand Replacement (FY24 – FY26)

The project will replace the sand in the sand filter. The sand is planned to be purchased in Fiscal Year 2024 with the replacement work to follow in Fiscal Year 2025. As the time for the project approaches, sand samples will be analyzed to confirm the need for replacement. The funding source is Operating Revenue.

Treatment Plant Upgrades Continued:T27. Air Header Valve Actuator Replacement (FY21 – FY22)

The project is the replacement of the 25-year-old air valve actuators that regulates the air flow to the aeration basins. Each basin has 26 actuators that function to control the “Wave Ox” mode which efficiently removes nutrients from the wastewater. The funding source is Working Capital Reserve.

T28. Solids Handling Building Interior Lighting Upgrade) (FY26)

This project is the replacement of mercury vapor lighting with energy efficient LED lighting. The funding source is Operating Revenue.

T29. Elevated Water Tower Inspection and Painting (FY26 – FY27))

This project is the inspection of the elevated water tower to be followed by pressure washing and painting. The inspection will identify any structural or safety repairs to be completed as part of the project. The funding source is Operating Revenue.

T30. Wastewater Treatment Plant Process Evaluation (FY26 – FY27)

This project will evaluate the performance and operational efficiency of the wastewater treatment plant and look into alternate and more efficient treatment processes as well as intermediate improvements. The funding source is Operating Revenue.

T31. UV Gates and Actuators (FY22)

This project includes the installation of eight actuator operated gates on the inlet of the UV channels in chambers A & B. UV Chamber C had gates installed as part of the original installation of those channels. The new actuator operated gates will allow for proper sealing of those channels when not in use, to prevent the potential for untreated wastewater to reach the plant effluent. The installation of these gates will be done by the GLE contractor. The funding source is Operating Revenue.

T32. Grit Removal System – Slide Gate Actuators (FY23)

This project will allow for the installation of six actuators on the flow control gates of the grit removal system. Four of the actuators will be on the inlet gates to each chamber and two will go on the main gates. The funding source is Operating Revenue.

T33. Grit Removal System – Grit Separator & Auger Replacements (FY24)

This project will replace existing separators and augers on the grit removal system and include any necessary pipe modifications. The funding source is Operating Revenue.

T34. Influent Building Pump Replacements (FY24)

This project will replace slurry pumps to pump sewage discharged by haulers to the influent screens at the plant and include some necessary piping changes. The funding source is Operating Revenue.

Treatment Plant Upgrades Continued:T35. New Building (Lab & Training Facility) (FY28)

This project is the construction of a building where the first floor provides space for a new laboratory and the second floor provides space for training. The funding source is Operating Revenue.

Conveyance System Expansion and UpgradesCS4B. Pipeline Condition Assessment, Investigation Phase (Pipe > 12" Diameter) (FY20 – FY21)

The Pipeline Condition Assessment Study Phase evaluated the condition of sanitary sewer transmission system for all pipes, 12 inches in diameter and greater. The preliminary recommendation is for field investigation to evaluate pipeline condition. The results of the assessment may lead to a rehabilitation phase. The funding for the investigation phase is the State of Delaware Revolving Fund Loan.

CS5 . Pipeline Condition Assessment, Study Phase and Investigation Phase (Pipe < 12" Diameter) (FY19) (FY21 – FY24)

The Pipeline Condition Assessment, Study and Investigation project will evaluate the condition of sanitary sewer transmission system for all pipes less than 12 inches in diameter. The study involves a desktop assessment of plans and available data. The results of the assessment will most likely lead to field investigation to evaluate pipeline conditions. Those results will lead to rehabilitation of failing pipelines. The funding sources are Operating Revenue, American Rescue Plan Act and State of Delaware Revolving Fund Planning Grant.

CS6. Puncheon Run Transmission Bypass – Design & Construction (FY20 – FY22)

This project extends the South-Central Bypass from Isaacs Branch along US Route 13 to the connection of the City of Dover's Puncheon Run force main. The City of Dover's pump station will then be redirected away from the main transmission to South Central Bypass providing more capacity for the PS 3 and the main transmission line. Currently during high flow events the City of Dover station reduces the flow capacity out of PS 3. This project is being planned in coordination with the DeIDOT Route 13 widening. The funding for the design and construction is Main System Capital Improvement Fees.

CS7. Inflow/Infiltration Repairs – Royal Grant Subdivision (FY20)

The gravity system in the Royal Grant Subdivision requires repair of the pipe which may include slip-lining and spot repairs. A district will be chosen to clean and to have a closed-circuit television inspection. The product is a report about the condition and required repairs. The funding source is Operating Revenue.

CS10. US13 Forcemain Relocation – South Dover (FY22, FY23)

In coordination with DeIDOT's widening along the US13 corridor, this is a main sewer transmission relocation project of the original 30" concrete forcemain from PS 3, starting at Puncheon Run stream to Sandy Hill. The funding source is the State of Delaware Revolving Fund Loan. *A loan commitment is in place. Design is proceeding. Construction start is dependent upon DeIDOT project.*

Conveyance System Expansion and Upgrades Continued:CS10A. Route 13 30" Forcemain Replacement – PS3 to Puncheon Run (FY26, FY27)

This project is the replacement of a portion of the original 30" concrete forcemain from PS 3 to PS 4, starting at PS 3 to Puncheon Run stream approximately 8,400 feet. The funding source is the State of Delaware Revolving Fund Loan.

CS11. PS24A (Carter Road) Main Transmission Pump Upgrades, Piping and Forcemain Improvements (FY25 – FY26)

This project is planned in preparation for the substantial residential growth proposed in the Southwest area of Smyrna and Clayton. The resulting flow increase is projected to exceed the capacity of the existing pumps and forcemain. This project includes replacing the existing submersible pumps with higher capacity pumps, associated electrical and generator upgrades and replacement of 3,000 feet of existing 12" SDR 21 PVC forcemain with 14" pipe. The funding sources are the State of Delaware Revolving Fund Loan and Main Systems Capital Improvement Fees.

CS12. Hickory Ridge (Garrison Lake 5) Forcemain Extension (FY26 – FY27)

This capacity improvement project is required as a result of growth and limitations of the 12" gravity interceptor in Spring Meadows. It includes extension of the 10" force main approximately 1,500 feet from Spring Meadow Drive to PS 20D. It will redirect all of the Hickory Ridge – Garrison Lake Area 5 flow away from the gravity interceptor. The funding source is District Expansion Fees.

CS13. Main Transmission (Milford) 24" Forcemain Replacement Evaluation (FY27 – FY28)

This project will evaluate 30,000 feet of the original 24" PCCP forcemain to determine areas of pipe to be replaced between PS 7 to the Milford Neck Road. The funding source is the State of Delaware Revolving Fund Loan.

CS14. Murderkill River Main Transmission 36" Crossing Replacement (FY26 - FY28)

The project is replacement of approximately 2,100 feet of original 36" PCCP including a directional drill of approximately 1,300 feet of HDPE pipe under the Murderkill River. The pipe replacement will start at the 30" ductile iron pipe (DIP) at the North Frederica Overpass to the County property on the south side of the Murderkill River. The funding source is the State of Delaware Revolving Fund Loan.

Sanitary Sewer Districts**SSD4. Double Run Area: Paris Villa/London Village Sanitary Sewer Expansion
(FY15, FY16, FY22)**

This project includes planning, design and construction of a sanitary sewer collection and conveyance system due to failing septic systems and environmental concerns. The original concept divided the project into 2 phases for funding purposes where Phase 1 addressed properties in Paris Villa and Phase 2 addressed properties in London Village. There are approximately 240 residential units which will be served by the project. In November 2021, the funding was amended based on an income survey and the latest project cost estimate. The funding sources are USDA Loan, USDA Grant, and ARPA funds designated by Kent County Levy Court.

**SSD5. Double Run Area: Whispering Pines Mobile Home Park – Phase 2 – Septic Elimination
(FY23)**

This project includes planning, design and construction of a sanitary sewer collection and conveyance system due to failing septic systems and environmental concerns. Phase 1 was completed by the park owner with private and State funding. Phase 2 will connect approximately 52 EDUs. The funding sources are the State of Delaware Revolving Fund Loan and Private Partnership.

**SSD6. Barney Jenkins Road Sewer Extension (Double Run) Low Pressure Collection System
(FY24)**

This project will construct an extension of the Canterbury Crossing force main west along Barney Jenkins Road toward Route 13. The line will have sufficient capacity to be extended across Route 13 in the future as development occurs. This project involves upgrading approximately 1,200 feet of 2" line proposed by an apartment project south of Barney Jenkins to 4" diameter and provide service connections for the existing 12 properties and provide a connection point for extension development. Estimated cost without engineer services is \$200,000, funding source is District Expansion Fees.

Pump Station Upgrades**P1. Pump Station 1 (Smyrna) Lead & Lag Pump Replacement (FY24, FY28)**

This project involves the rebuilding of lead and lag pumps in Fiscal Year 2024 and Fiscal Year 2028. No control upgrade is required. The funding source is Operating Revenue.

P1A. Pump Station 1 (Smyrna) Wetwell Expansion (FY25 - FY27)

This project includes construction of a larger wetwell and influent screen to handle north Smyrna growth and surge flows during rain events. The larger wetwell will optimize the operation of the larger pumps and minimize pressure surges in the transmission system. The funding source is Operating Revenue.

Pump Station Upgrades Continued:**P2B. Pump Station 3 (Dover) New Pump for Position 3, 2, or 1 (FY24, FY27)**

This project is the purchase of a new pump for position 3. This station has three (3) 300 horsepower pumps. In Fiscal Year 2024 and Fiscal Year 2027, additional new pumps will be purchased. The funding source is Operating Revenue.

P2C. Pump Station 3 (Dover) Wetwell Capacity Improvements (FY17 – FY18)

There are concerns that the wet well capacity at this pump station is nearing its limit, due to increased flows. In order to eliminate sanitary sewer overflows (SSOs) and increase pump cycle times, the County is investigating 3 options: pump size increases, wet well capacity increase and/or addition of an equalization tank. Any one or all three items may be required to reduce or eliminate overflows which occur during heavy rains and high flows. The funding source is Main System Capital Improvement Fees.

P2D. Pump Station 3 (Dover) Bearing and Seal Replacement (FY24, FY27 - FY28)

This station has three (3) 300 horsepower pumps. In Fiscal Year 2019, a pump experienced bearing and seal failure in December 2018 and in January 2019 another pump experienced a seal-only failure. Therefore, in January 2019, the pumps were re-built. The third pump was re-built in Fiscal Year 2020. In Fiscal Year 2024, one new pump will be purchased, and one pump will be re-built. The cycle continues with funding in Fiscal Year 2027. The funding source is Operating Revenue.

P3. Pump Station 4 (Rising Sun) Pump Replacement (FY26)

This pump station has 2 large pumps and one smaller pump. The small pump is a high-efficiency unit that runs all the time and usually has a five (5) year replacement. The next pump replacement is scheduled for Fiscal Year 2026. The funding source is Operating Revenue.

P3C. Pump Station 4 (Rising Sun) Pump Motor Replacement (FY21, FY25)

This project will replace the 400hp drive unit motor. The funding source is Operating Revenue.

P3D. Pump Station 4 (Rising Sun) Meter Vault, Meter, & 24" Bypass (FY26)

This project is the installation of 24" bypass, meter vault and meter. Pump Station 4 has two influent pipelines, the 36" from PS 3 and the 24" Central Bypass. The 36" pipeline from Dover has the ability to bypass internally through the station (it is not re-pumped). The Central Bypass requires re-pumping and does not have an existing bypass to allow for wet well maintenance. Additionally, a 24" flow meter and vault are needed on the 24" discharge line from PS 4 on the South-Central Bypass for flow calculation. The funding source is Operating Revenue.

P3E. Pump Station 4 (Rising Sun) Wet Well Rehabilitation (FY23)

This project includes the installation of bypass piping, holding tanks, portable pumping system, line-stops and the completion of structural/surface repairs done to the wet well interior. The need for this project is due to H₂S gas corrosion and deterioration of the wet well surfacing. This work will be completed by a contractor selected by bid. The funding sources are Operating Revenue and Working Capital Reserve.

Pump Station Upgrades Continued:**P4. Pump Station 7 (Milford) Lead Pump Replacement (FY25, FY28)**

This project will replace the lead pump at Pump Station 7 that was installed in Fiscal Year 2013. The funding source is Operating Revenue.

P4A. Pump Station 7 (Milford) Odor Control (Carbon) System (FY25)

This project includes the replacement of the existing odor control system, with a new system. The existing system has reached the end of its life expectancy. The new system would be installed by County staff. The funding source is Operating Revenue.

P5. Pump Station 14 (Isaacs) Lead Pump Replacement (FY27)

This project will replace a pump at Pump Station 14. The funding source is Operating Revenue.

P8. Install/Replace Emergency Power Generator for Various Pump Stations (FY18 – FY28)

There are a combined total of 107 pump stations and lift stations. Replacement of generator equipment is continuous. In addition, generators will be installed at pump stations and lift stations without current generators. The funding source is Operating Revenue.

P9. Purchase Spare Pumps for Various Pump Stations (FY22 – FY27)

This is a continuous project which will provide spare pumps for various pump stations as the need dictates. The funding source is Operating Revenue.

P10. Relocate Control and Transfer Switches at Various Pump Stations (FY17 – FY20)

A few stations still have their controls located below ground and this project will relocate the controls above the surface. The funding source is Operating Revenue.

P14. Update Controls & Monitoring at Various Pump Stations (FY20 – FY28)

This project is to replace and upgrade the control and monitoring equipment at stations which do not conform to the County's current electrical standards. The funding source is Operating Revenue.

P11. Relocate Septage Screen and Build Pre-Treatment System (W. Denney's Road) (FY13 – FY16)

A new screening unit will be placed at the W. Denney's Road site along with a pre-treatment system. The use of the existing units will be discontinued at the PS1 location and has already been discontinued for the PS8 location. The funding source is Hauler Debt Service Fee.

P12. Pump Station 2 (Denneys Road) Pump #3 Replacement (FY23 – FY25)

This project is replacement of the pump in the #3 position, an original pump from the 1970's which is in need of replacement with a properly sized, more efficient model. The pump replacement will be designed based on condition changes from the completion of the Route 13 Forcemain Slip lining project and allow a useful backup pump with the proper design for the new conditions. The funding source is Operating Revenue.

Pump Station Upgrades Continued:**P13. Pump Station 2 (Denneys Road) Generator Replacement (FY22)**

This project will replace and upgrade the 300KW emergency backup generator at the main transmission pump station 2 on Denney's Road. The generator was last replaced in 2003 and was subjected to harsh hydrogen sulfide gases for 10 years prior to the pump station 2, wet well upgrade. The funding source is Working Capital Reserve.

P13B. Pump Station 2 (Denneys Road) Meter Replacement and Bypass (FY24 – FY25)

This project will replace the existing flow meter in accordance with manufacturer's requirements and install a bypass connection for pump around operations. Due to the hydraulic profile of the forcemain and position of the existing meter, air accumulates in the meter causing erroneous readings. The funding source is Operating Revenue.

P16. Pump Station 13 (Frederica) Pump Replacement/Upgrade with Submersibles (FY26)

This project will replace dry-pit submersible pumps located in a drywell with larger submersible pumps located in the wetwell. It will convert the dry well to a valve and meter vault. Improvement will include replacement of the associated electrical components. The funding sources are District Expansion Fees and Operating Revenue.

P17. Pump Station 20 (Garrison Lake) Upgrades - Wetwell Capacity Upgrade, Install Submersible Pumps and Valve Vault (FY26 – FY27)

This project will replace the wetwell with a 7-foot diameter wetwell, install new submersible pumps and install a valve vault. Additional easements may be required. The funding sources are Main Systems Capital Improvement Fees and Operating Revenue.

Equipment**E1. Loader (FY27 - FY28)**

This project will replace an existing piece of equipment. The funding source is Operating Revenue.

E3. Pumper Truck (FY25 – FY26)

This project will replace an existing piece of equipment utilized in maintenance operation. The funding source is Operating Revenue.

E5. Dump Truck (FY28)

This project will replace an existing piece of equipment utilized in maintenance operation. The funding source is Operating Revenue.

E6. Portable Pumps (FY20 – FY21, FY24)

This project is the purchase of portable pumps. Purchase of 4" diameter and 6" diameter pumps allow more versatility to meet field conditions for flow and adequate head. The funding source is Operating Revenue.

Equipment Continued:E7. Flatbed Dump Truck (FY19 – FY21)

This project will replace an existing piece of equipment utilized in maintenance operation. The funding source is Operating Revenue.

E8. Bio-solids Spreader (FY22 - FY23)

This project will replace an existing piece of equipment utilized in maintenance operation. The funding source is Operating Revenue.

E9. Mini Excavator (FY23)

This project will replace an existing piece of equipment utilized in maintenance operations. The funding source is Operating Revenue.

E10. Bucket Truck (FY24 – FY25)

This project is the replacement of an existing piece of equipment utilized in maintenance operations. The funding source is Operating Revenue.

E11. Treatment Plant Phone System (FY22)

This project is the replacement of the current phone system with a Voice Over Internet Protocol (VOIP) system. The funding source is Operating Revenue.

E12. Radio Equipment Upgrade (FY22 - FY23)

In Fiscal Year 2021, a consultant service was contracted and a Federal Communication Commission (FCC) permit for a 900 MHz, 5-Watt licensed radio system was obtained. This project will replace the unlicensed 900 MHz-1 Watt radio equipment with the 900 MHz 5-Watt radio equipment. The funding source is Operating Revenue.

E13. Vacuum Truck (FY24 – FY25)

This project is the replacement of a 2010 Sewer VacCon Vacuum Truck. The funding source is Operating Revenue.

E14. Enclosed Skid Steer with Attachments (FY23)

This project is the replacement of a 2008 John Deere Skid Steer. The funding source is Operating Revenue. *In December 2022, this project was moved forward to FY2023 with funds budgeted for the purchase of a flatbed truck which will not be pursued.*

E15. Small Farm Tractor with Attachments (FY28)

This project is the replacement of the small farm tractor and purchase of associated attachments. The small farm tractor is used for spreading Class B biosolids as a backup to regular Class A biosolids process. The funding source is Operating Revenue.

Special Projects:S1. Workflow Management & Document Retrieval Software (FY20 – FY23)

This project will purchase software and consulting services to establish workflow management and set up document retrieval software. Both maintenance and operation personnel will use the tool to access digital forms, records and manuals. The funding source is Operating Revenue.

S2. Long Range Wastewater Master Planning (FY20)

With assistance of a consulting engineering firm, this project will assess the upgrade and expansion needs of the wastewater transmission and treatment system through a 20-year planning period. The study will need to evaluate discharge alternatives based on the NPDES permit effective October 2017 and the Total Daily Maximum Loads for the Murderkill River. The funding source is Operating Revenue and State of Delaware Revolving Fund Planning Grant.

S3. Hydraulic Model – Professional Services (FY20)

With assistance of a consulting engineering firm, this project will create a model of the current transmission system which will be calibrated against field data. The model will be used to assess the interaction of the pressures based on flow conditions in the interconnected system of pumps and pipes. The funding source is Operating Revenue.

S4. Regional Resource Recovery Facility Administrative Office Space Study (FY 22)

The current workspace is inefficient. A study will develop an efficient, organized, and welcoming work environment. The funding source is Operating Revenue.

Landfill Fund

Function

The Landfill Fund was established to account for cost attributed to the Houston Landfill. The Landfill is owned by the State and was operated by Kent County during the 1970s accepting residential and commercial waste. As the Operator, Kent County complied with regulations in effect at the time. In 1990, the Environmental Protection Agency (EPA) added the Houston Landfill to its national priority list. Kent County appealed the listing decision, claiming the EPA's testing procedure used at the Houston Landfill was faulty. In 1992, the County won its appeal of the EPA's listing decision. In 1993, the Delaware Department of Natural Resources and Environmental Control (DNREC) indicated its intent to address the site under the "Delaware Hazardous Substance Cleanup Act".

In response to the litigation the Houston Landfill Conservation Coalition (HLCC) was formed with other Principal Responsible Parties. Kent County is a member of the coalition. DNREC has released the County and the other coalition members from the Monitoring & Maintenance Plan by approving an Operation & Maintenance Plan. Three (3) annual inspections under this plan have been performed since then.

The HLCC's total potential cash out budget covering 3rd party expenses, DNREC fees and direct County cost is up to \$340,000. Sixty percent (60%) of this expense is the responsibility of the County. The other Members of the HLCC cash out for 30 years of Operation and Maintenance at the highest present worth funding level plus a "premium" while remaining subject to certain re-openers. In December 2012 Levy Court approved the Memorandum of Understanding and the HLCC Agreement regarding the Operation and Maintenance Plan Implementation. DNREC has determined that a remedy has been completed in accordance with the approved Plan and all requirements of the original Consent Decree have been met. Therefore, DNREC filed an Order of Dismissal with the Court in August of 2013.

The County's Landfill Fund was established outside the HLCC with a loan from the County's General Fund for the purpose of funding potential expenses. County operational expenses associated with the site include operation, maintenance, insurance, legal expenses and general security.

Landfill Fund	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Beginning Fund Balance	\$ 553,839	\$ 552,928	\$ 548,338	\$ 548,338
Revenues				
Interest	5,778	2,109	2,500	14,000
Contribution from HLCC	2,634	2,628	7,700	3,000
Total	8,412	4,737	10,200	17,000
Expenses				
Legal & Contractual	4,933	4,380	5,000	8,000
Indirect Costs	4,390	4,947	5,200	9,000
Total	9,323	9,327	10,200	17,000
Estimated Ending Fund Balance	\$ 552,928	\$ 548,338	\$ 548,338	\$ 548,338

Street Light Fund

Function

Kent County is authorized under Delaware Code Title 9, Chapter 51, to provide street lighting upon the petition of a majority of the real property owners of any unincorporated community in the County. The County furthermore has the duty of collecting fees to cover the cost of installation, maintenance, administration, and illumination within a street light district.

The Street Light Fund is currently made up of 143 active street light districts comprising approximately 15,711 units. As the administrator, the County is responsible for negotiating service enhancements, reimbursing power companies on a monthly basis for the electricity consumed and resolving any maintenance problems that may arise.

The procedure detailing the establishment of a Street Light District is available from the Engineering Division.

Expenses: Street Light Fund

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Operational Insurance	136	147	300	300
Indirect Costs	52,900	52,900	52,900	58,400
Administrative Services	144,324	148,185	154,700	149,600
Office Supplies	153	156	200	200
Furniture & Fixtures	-	493	-	-
Legal & Contractual Services	3,203	310	500	500
Utilities	-	41	-	100
Vehicle Expenses	1,168	1,624	1,400	2,000
Capital Expenditures	872	1,034	-	1,000
Electric Company Charges	869,593	878,860	848,300	1,086,800
Total	\$ 1,072,349	\$ 1,083,750	\$ 1,058,300	\$ 1,298,900

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2024	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name					
1	Briar Park	141	12,154	13,649	12,400	15,000
2	Kent Acres	135	7,232	7,232	7,200	7,800
3	Rodney Village	380	26,684	26,684	26,700	28,800
4	Capitol Park	212	17,373	17,392	17,400	18,800
6	Richardson Estates	22	1,182	1,182	1,200	1,300
8	Moore's Lake	236	18,283	18,283	18,300	19,800
9	Old Mill Acres I	64	3,941	3,941	3,900	4,300
10	Northridge	128	7,741	7,420	7,300	8,400
11	Brookdale Heights	61	5,322	6,288	5,600	6,600
13	Windswept	57	5,507	6,224	5,700	6,700
14	Star Hill	174	9,685	10,631	10,300	12,300
20	Generals Greene	97	4,795	4,786	4,800	5,100
21	Tamarac/Burwood	31	3,568	4,059	3,600	4,400
22	Sheffield Farms	121	9,768	11,055	10,000	11,800
23	Kentbourne	52	6,213	7,008	6,400	7,600
24	Eagles Nest	99	6,952	7,029	7,000	7,600
25	Old Mill Acres II	77	6,279	6,279	6,300	6,800
26	Pennwood	141	11,314	11,314	11,300	12,300
27	Hidden Acres	95	11,518	11,806	13,000	15,200
28	Windy Way	53	2,718	2,586	2,600	3,300
39	Brookfield	166	17,199	19,533	17,500	20,900
41	Stonegate	180	18,011	20,725	18,000	21,500
42	John-Charlton Estates	56	6,568	7,485	6,600	8,200
44	Wild Quail	185	7,291	7,315	7,400	8,100
48	Sandy Hills	175	14,858	16,140	15,200	17,800
49	Pleasant Woods	19	1,081	1,027	1,000	1,300
51	Normansmeade	60	3,181	3,131	3,100	3,700
54	Winding Ridge	46	2,645	2,484	2,500	3,300
55	Kentwood	284	10,886	10,886	10,900	11,600
56	Riverview Estates	167	7,869	7,505	7,300	9,400
57	Jonathans Landing	206	12,747	8,438	8,700	11,200
58	Misty Pines	56	8,104	9,240	8,300	10,000
59	South Glen	27	1,495	1,427	1,400	1,800
60	Summerfield Village	18	1,501	1,467	1,500	1,700
61	Carlisle Village IV	63	2,971	2,831	2,800	3,500
62	Canterville	39	1,766	1,689	1,700	2,100
63	Church Creek	135	11,556	13,061	11,800	14,600
64	Meadow Ridge	30	1,971	1,874	1,800	2,400
66	Magnolia Meadows	67	3,930	3,731	3,600	4,800
67	Moore's Meadows	127	13,326	15,441	14,100	17,000
68	The Orchards	198	26,031	26,562	24,500	29,700
71	Oaknoll	69	4,022	3,828	3,700	4,800
72	Fields of Magnolia	51	5,346	6,147	5,400	6,800
73	Pleasant Hill Farms	89	9,074	9,142	10,400	11,100
74	Chimney Hill	221	12,358	11,764	11,500	14,900
75	Dykes Branch	236	21,462	23,187	23,000	26,100
76	Crystal Creek	18	1,345	1,275	1,200	1,800

Summary of Street Light Revenue/Expenses by District (Continued)

Street Light District		Number of Customers Estimated for FY 2024	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name					
77	Meadowbrook Acres	183	7,732	7,468	7,300	9,200
78	Village of Wild Quail	84	5,603	5,034	5,000	6,000
79	Hunters Ridge	65	4,100	3,890	3,700	4,500
80	Maplehurst	13	1,080	1,022	1,000	1,300
81	Doe Run	31	3,568	4,056	3,600	4,400
83	Cardinal Hills	65	4,445	4,218	4,100	4,800
84	Rolling Meadows	85	4,750	4,522	4,400	5,800
85	Village Drive	16	923	876	900	1,100
86	Twelve Oaks	42	6,143	6,143	6,100	6,700
87	Carlisle Village I, II, III	173	8,223	7,870	7,700	9,900
88	Planters Woods	100	5,656	5,587	5,400	7,000
89	Garrison Lake West/Fairway	27	1,820	1,727	1,700	2,200
90	Traybern	43	4,184	5,532	5,300	5,800
92	Wynn Wood	182	20,648	24,621	22,000	26,400
93	Mt. Vernon Estates	76	6,838	7,738	6,900	8,300
94	Jacksons Ridge	52	5,459	6,151	5,600	6,700
95	Planters Run	80	5,279	5,931	5,400	6,400
96	Pleasant Valley	40	2,733	2,594	2,500	3,300
97	Stag Crossing	42	2,416	2,286	2,200	2,700
98	Fernwood	73	6,014	6,696	6,100	7,300
99	Burtonwood Village	96	5,579	5,299	5,200	6,800
100	Chestnut Ridge	36	2,224	2,103	2,100	2,700
101	Lakeshore Village	459	24,708	23,432	22,600	29,700
102	Pheasant Pointe II	61	3,473	3,271	3,200	4,200
103	Brenford Station	217	10,353	9,860	9,600	12,400
104	Rockland Hills	82	4,565	4,340	4,200	4,900
105	Greenview/Highview Acr.	102	10,723	10,725	10,700	11,700
106	Grand Oaks	95	7,667	7,669	7,700	8,300
107	Rockland West	45	2,755	2,624	2,600	3,300
108	Derbywood	34	3,667	4,103	4,800	4,500
109	Otter Run	53	3,349	3,178	3,100	4,000
110	Twin Willows	158	8,456	8,042	7,900	10,200
111	Grandview Meadows	53	6,533	7,339	6,700	8,000
112	Quail Landing	86	9,052	10,237	9,200	11,000
113	Riverside	83	9,562	10,776	9,800	11,900
114	Wicksfield	202	14,106	13,801	13,700	16,100
115	Stonewater Creek	37	2,818	2,666	2,600	3,500
118	Weatherstone Crossing	199	12,427	17,914	9,900	20,200
120	Chestnut Ridge Sec 2	56	3,348	3,177	3,100	4,100
121	Pine Ridge	91	4,409	4,216	4,100	5,200
122	Heritage Trace	246	9,928	10,543	8,700	12,900
123	Providence Hill	29	1,805	1,712	1,700	2,100
124	Stone Ridge	81	6,670	6,670	6,700	7,200
126	Country Field	60	6,782	8,391	7,500	9,100
127	Pinehurst Village	163	8,864	7,126	7,600	9,600
128	Laureltowne	120	4,656	4,432	4,400	5,500
129	Point Landing	156	7,176	3,750	5,300	6,400
130	Harmony Hill	31	1,877	2,240	2,000	2,400
131	The First Tenth	15	1,422	1,422	1,400	1,500

Summary of Street Light Revenue/Expenses by District (Continued)

Street Light District		Number of Customers Estimated for FY 2024	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name					
132	Estates at Wild Quail	95	17,983	17,314	17,100	21,000
133	Longacre Village	236	20,655	21,754	20,500	24,400
134	Whitetail Run	152	12,771	15,387	13,800	13,400
135	Brenford Woods	110	3,804	3,651	3,600	4,500
136	Hampton Hills	64	10,428	11,862	10,600	16,000
137	Jockey Hollow	210	9,335	8,320	8,000	10,600
138	Satterfield	226	25,648	17,470	20,000	25,600
139	Spring Meadow	246	7,058	6,991	6,700	7,700
140	Meadows at Chestnut Ridge	118	4,757	4,560	4,500	5,600
141	Townsend Fields	105	5,446	5,206	5,100	6,400
142	Massey's Mill	60	2,779	2,854	3,000	3,400
143	Olde Field Village	135	4,967	4,925	4,900	5,800
144	Breeders Crown Farm	63	5,447	6,109	5,500	6,600
145	Courseys Point	174	3,966	5,779	5,700	6,900
146	Garrison Circle	29	1,296	1,238	1,200	1,600
147	Rsrv Chestnut Ridge	464	30,302	14,268	23,400	27,300
149	Timber Mills	86	3,399	3,124	3,300	4,000
150	Pintail Point	38	4,782	4,666	4,600	5,500
151	Champions Club Johnnathans Landing	325	12,906	12,919	12,900	15,500
152	Roesville Estates	74	3,576	3,414	3,400	4,300
153	Barrett Farms	71	5,050	8,011	4,600	10,400
156	Mount Friendship	30	517	2,051	1,500	2,300
157	Village of Eastridge	189	11,370	12,078	11,400	15,500
158	Willowwood	494	17,329	18,579	18,100	22,000
161	Hazel Farm	203	32,003	36,430	32,500	41,100
163	Pickering Point	48	2,069	1,855	1,800	2,300
164	Quail's Nest	103	6,436	8,930	6,400	8,600
165	Hunters Run	40	7,169	8,038	7,400	8,800
166	Lynnwood Village	42	4,272	4,804	4,400	5,200
167	Dogwood Meadows	102	4,675	4,459	4,400	5,600
168	Dickinson Creek	67	3,075	3,365	3,000	3,800
169	Village of Noble Pond	376	34,638	36,177	29,400	40,600
170	East Bay Point	38	5,499	6,270	5,600	6,700
171	Wood Field	226	13,653	12,995	12,700	16,600
172	Willow Grove	44	5,613	6,374	5,600	6,800
173	Robin Hill	18	1,095	1,254	1,200	1,600
175	Fox Hollow	59	2,806	2,388	2,300	3,000
176	Victoria Meadows	17	1,818	2,039	1,900	2,200
177	Green Hill Farm Estates	90	4,547	7,736	7,900	9,200
178	Alexanders Village	48	1,950	1,944	1,900	2,200
179	Derby Shores	17	1,994	2,259	2,200	2,400
180	Hidden Brook	151	5,283	8,063	5,700	7,700
181	Forty Nine Pines	114	2,616	3,939	2,600	5,800
182	Danfield Estates	19	1,731	2,075	1,900	2,300
183	Fork Landing West	43	-	2,288	1,500	2,100
185	Estates of Verona Woods	62	-	2,668	1,700	4,200
187	Auburn Meadows	8	-	-	-	600
188	Big Oak	49	-	-	-	-
	Grand Total	15,760	1,081,904	1,116,083	1,058,300	1,298,900

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name				
1	Briar Park	86.20	96.80	87.70	106.01
2	Kent Acres	53.57	53.57	53.57	57.58
3	Rodney Village	70.22	70.22	70.22	75.86
4	Capitol Park	81.95	82.04	82.01	88.86
6	Richardson Estates	53.73	53.73	53.73	57.64
8	Moores Lake	77.47	77.47	77.48	83.87
9	Old Mill Acres I	61.58	61.58	61.58	66.47
10	Northridge	60.48	57.97	56.44	65.68
11	Brookdale Heights	87.24	103.08	91.33	108.72
13	Windswept	94.95	107.31	98.04	116.80
14	Star Hill	55.66	61.45	59.52	70.70
20	Generals Greene	49.43	49.34	49.61	53.02
21	Tamarac/Burwood	115.09	130.94	115.86	141.75
22	Sheffield Farms	80.73	91.36	82.50	97.49
23	Kentbourne	119.48	134.77	123.92	145.94
24	Eagles Nest	70.22	71.00	69.69	76.38
25	Old Mill Acres II	81.54	81.54	81.54	88.31
26	Pennwood	80.24	80.24	80.24	86.90
27	Hidden Acres	121.24	124.27	137.57	160.20
28	Windy Way	51.29	48.80	47.21	62.33
39	Brookfield	103.61	117.67	105.61	126.13
41	Stonegate	100.06	115.14	100.27	119.34
42	John-Charlton Estates	117.28	133.66	117.42	146.47
44	Wild Quail	39.41	39.54	39.97	43.79
48	Sandy Hills	84.90	92.23	87.10	101.64
49	Pleasant Woods	56.90	54.05	51.62	69.52
51	Normansmeade	53.02	52.19	51.71	61.60
54	Winding Ridge	57.50	54.00	52.46	71.52
55	Kentwood	38.33	38.33	38.33	40.82
56	Riverview Estates	47.12	44.94	43.96	56.44
57	Jonathans Landing	61.88	40.96	42.39	54.49
58	Misty Pines	144.72	165.00	148.55	178.10
59	South Glen	55.38	52.84	51.75	67.21
60	Summerfield Village	83.39	81.52	83.22	95.55
61	Carlisle Village IV	47.16	44.94	43.89	56.00
62	Canterville	45.28	43.30	42.64	53.29
63	Church Creek	85.60	96.75	87.28	108.10
64	Meadow Ridge	65.70	62.46	61.06	80.21
66	Magnolia Meadows	58.66	55.69	54.40	71.27
67	Moores Meadows	104.93	121.58	110.63	133.61
68	The Orchards	131.47	134.15	123.69	150.10
71	Oaknoll	58.29	55.48	54.13	69.80
72	Fields of Magnolia	104.82	120.52	106.80	132.86
73	Pleasant Hill Farms	101.96	102.72	116.86	124.31
74	Chimney Hill	55.92	53.23	52.00	67.52
75	Dykes Branch	90.94	98.25	97.42	110.43
76	Crystal Creek	74.73	70.83	69.12	91.79

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name				
77	Meadowbrook Acres	42.25	40.81	39.75	50.16
78	Village of Wild Quail	66.70	59.93	59.36	71.09
79	Hunters Ridge	63.08	59.85	56.31	69.79
80	Maplehurst	83.08	78.60	76.62	103.09
81	Doe Run	115.09	130.85	117.52	142.29
83	Cardinal Hills	68.39	64.89	63.34	74.14
84	Rolling Meadows	55.88	53.20	52.00	67.70
85	Village Drive	57.68	54.76	53.51	71.01
86	Twelve Oaks	146.26	146.26	146.26	159.54
87	Carlisle Village I, II, III	47.53	45.49	44.33	56.98
88	Planters Woods	56.56	55.87	53.62	69.61
89	Garrison Lake West/Fairway	67.41	63.95	62.43	82.40
90	Traybern	97.30	128.66	122.78	134.97
92	Wynn Wood	113.45	135.28	121.02	145.04
93	Mt. Vernon Estates	89.97	101.81	90.80	108.66
94	Jacksons Ridge	104.98	118.28	107.07	128.11
95	Planters Run	65.99	74.14	67.23	79.74
96	Pleasant Valley	68.32	64.84	63.31	82.95
97	Stag Crossing	57.52	54.42	51.59	63.34
98	Fernwood	82.39	91.73	83.21	99.23
99	Burtonwood Village	58.11	55.20	53.93	70.46
100	Chestnut Ridge	61.77	58.41	79.83	74.91
101	Lakeshore Village	53.83	51.05	49.25	64.65
102	Pheasant Pointe II	56.94	53.63	52.57	68.94
103	Brenford Station	47.71	45.44	44.47	57.22
104	Rockland Hills	55.67	52.93	51.72	60.21
105	Greenview/Highview Acr.	105.13	105.15	105.15	114.32
106	Grand Oaks	80.70	80.73	80.73	87.45
107	Rockland West	61.23	58.31	57.02	73.93
108	Derbywood	107.85	120.68	138.94	131.54
109	Otter Run	63.19	59.97	58.55	76.85
110	Twin Willows	53.52	50.90	49.75	64.60
111	Grandview Meadows	123.27	138.47	125.95	150.30
112	Quail Landing	105.25	119.03	107.32	128.18
113	Riverside	115.21	129.83	117.50	140.53
114	Wicksfield	69.83	68.32	67.65	79.65
115	Stonewater Creek	76.16	72.06	70.26	93.74
118	Weatherstone Crossing	106.28	94.96	49.82	101.40
120	Chestnut Ridge Sec 2	59.78	56.73	55.41	72.77
121	Pine Ridge	48.45	46.33	45.09	57.32
122	Heritage Trace	47.73	45.64	37.70	52.40
123	Providence Hill	62.24	59.04	57.64	74.59
124	Stone Ridge	82.34	82.34	82.34	89.22
126	Country Field	113.04	139.85	125.36	150.88
127	Pinehurst Village	54.38	43.72	46.59	59.07
128	Laureltowne	38.80	36.93	36.57	45.56
129	Point Landing	46.00	24.04	33.97	41.00
130	Harmony Hill	60.55	72.27	65.50	78.20
131	The First Tenth	94.82	94.82	94.82	102.96

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name				
132	Estates at Wild Quail	187.32	180.35	178.06	220.85
133	Longacre Village	87.52	92.18	86.95	103.21
134	Whitetail Run	89.94	107.10	97.12	87.83
135	Brenford Woods	34.58	33.19	32.60	40.48
136	Hampton Hills	221.87	252.38	224.79	249.86
137	Jockey Hollow	44.45	39.62	37.95	50.55
138	Satterfield	117.25	77.30	88.47	113.23
139	Spring Meadow	28.69	28.42	27.09	31.11
140	Meadows at Chestnut Ridge	40.31	38.64	37.89	47.69
141	Townsend Fields	51.87	49.58	48.97	60.37
142	Massey's Mill	46.32	47.56	50.04	57.21
143	Olde Field Village	36.79	36.48	36.00	42.94
144	Breeders Crown Farm	86.46	96.97	87.91	105.09
145	Courseys Point	39.14	36.81	36.45	39.70
146	Garrison Circle	44.70	42.68	41.74	53.71
147	Rsrv Chestnut Ridge	66.38	30.75	50.44	58.86
149	Timber Mills	39.52	36.33	38.56	46.85
150	Pintail Point	125.83	122.79	121.45	145.51
151	Champions Club Johnathans Landing	39.71	39.75	39.49	47.81
152	Roesville Estates	48.32	46.14	45.18	57.78
153	Barrett Farms	123.18	138.31	65.67	147.05
156	Mount Friendship	86.12	85.48	48.79	75.13
157	Village of Eastridge	66.49	68.82	66.47	81.97
158	Willowwood	39.49	37.61	36.64	44.59
161	Hazel Farm	157.65	179.46	160.09	202.38
163	Pickering Point	43.11	38.65	37.87	47.64
164	Quail's Nest	78.97	89.08	61.50	83.04
165	Hunters Run	174.86	200.94	184.60	219.59
166	Lynnwood Village	101.72	114.39	103.63	123.31
167	Dogwood Meadows	45.83	43.72	42.73	54.67
168	Dickinson Creek	45.89	50.23	38.99	56.49
169	Village of Noble Pond	103.09	96.66	75.93	108.05
170	East Bay Point	144.72	165.01	147.67	175.15
171	Wood Field	60.41	57.50	56.06	73.55
172	Willow Grove	127.56	144.87	127.93	155.56
173	Robin Hill	60.86	69.67	65.70	89.67
175	Fox Hollow	47.56	40.47	39.69	50.09
176	Victoria Meadows	106.94	119.95	108.26	129.35
177	Green Hill Estates	79.43	105.97	108.26	102.68
178	Alexanders Village	40.63	40.50	39.21	46.11
179	Derby Shores	117.28	132.90	128.59	138.17
180	Hidden Brook	49.53	56.12	37.86	51.05
181	Forty Nine Pines	38.83	45.66	34.25	50.87
182	Danfield Estates	91.13	109.19	98.64	119.21
183	Fork Landing West	-	53.21	35.51	47.74
185	Estates of Verona Woods	-	57.45	44.80	67.07
187	Auburn Meadows	-	-	37.68	79.50
188	Big Oak	-	-	-	-

Trash Collection Fund

Function

Kent County is authorized by the State, under Title 9, Chapter 47, of the Delaware Code, to create garbage collection districts if petitioned by at least 25 real property owners in any area within ascertainable boundaries in an unincorporated portion of the County. The goal is to provide efficient garbage collection and recycling services which will benefit the citizens of Kent County.

There are currently 150 active Trash Collection Districts. The Fiscal Year 2024 budget projects approximately 17,044 households will be served. As the administrator, the County is responsible for setting policy, bidding, and awarding contracts with private hauler(s), billing all participating households on an annual basis, reimbursing hauler(s) on a monthly basis and resolving any problems that may arise. Haulers' collection services are bid every three (3) years. A written procedure detailing the steps necessary to establish a garbage collection district is available from the Engineering Division.

There are two uniform trash collection fee rates: one rate, \$322.00, for districts without yard waste service and one rate, \$351.50 for districts with yard waste service. The rate is set by the contract cost of collection, an administrative fee and a replacement waste can fee.

Expenses: Trash Collection Fund

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Operational Insurance	409	442	500	700
Indirect Costs	52,900	52,900	52,900	58,400
Administrative Services	149,247	154,907	162,400	162,300
Office Supplies	328	624	500	700
Furniture & Equipment	98,690	131,161	330,000	340,900
Legal & Contractual Services	1,416	1,122	1,500	500
Operating Supplies	163	150	-	200
Utilities	480	562	1,000	200
Vehicle Expenses	3,536	5,127	3,500	7,000
Miscellaneous	78	99	500	100
Trash Collection	4,638,693	4,850,198	4,914,800	5,287,900
Total	\$ 4,945,940	\$ 5,197,292	\$ 5,467,600	\$ 5,858,900

Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2024	Yard Waste	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name						
1	Briar Park	141	Y	44,063	46,389	47,800	49,600
2	Kent Acres	139	Y	43,438	45,731	47,100	48,900
3	Rodney Village	396	Y	123,828	130,613	134,600	139,200
4	Capitol Park	203	Y	63,516	66,787	68,800	71,400
5	Taylor Estates	53	Y	16,250	17,108	17,600	18,300
6	Richardson Estates	37	Y	11,563	12,173	12,500	13,000
7	Woodland Beach	60	N	17,070	18,030	18,600	19,300
8	Moore's Lake	564	Y	176,015	185,227	190,800	198,200
9	South Old Mill Road	195	Y	60,911	64,155	66,100	68,400
10	Northridge Trailer Park	123	Y	38,438	40,467	41,700	43,200
11	Brookdale	60	Y	18,750	19,740	20,300	21,100
12	S Dover Manor	315	Y	98,125	103,826	107,100	110,700
14	Star Hill	258	Y	81,380	85,211	87,800	90,700
15	Woodbury	62	N	17,639	18,631	19,200	20,000
16	Richardson Circle/Holly Circle	96	N	27,312	28,848	29,800	30,900
17	Orchard/Hillside/Cntrbry Trails	136	N	38,692	40,868	42,200	43,800
18	Felton Heights	85	Y	26,562	27,965	28,800	29,900
19	Royal Grant	222	Y	69,375	73,038	75,200	78,000
20	Generals Greene	96	Y	30,000	31,584	32,500	33,700
24	Eagles Nest	103	Y	32,188	33,887	34,900	36,200
25	Old Mill Acres II	87	Y	27,188	28,623	29,500	30,600
27	Hidden Acres	95	Y	29,688	31,255	32,200	33,400
28	Brighton Place/Windy Way	54	Y	16,875	17,766	18,300	19,000
29	Hickory Dale	208	Y	65,000	68,432	70,500	73,100
30	Cypress Gardens	114	Y	35,625	37,506	38,600	40,100
31	DuPont Manor	72	Y	22,500	23,688	24,400	25,300
32	Garrisons Lake I	86	Y	26,875	28,294	29,200	30,300
33	Lakewind	72	N	20,484	21,636	22,400	23,200
34	Woodshaven	145	Y	45,313	47,705	49,200	51,000
35	Hazelwood	41	Y	12,500	13,160	13,600	14,400
36	Hunters Point	86	Y	26,875	28,294	29,200	30,200
37	Artis Drive	61	N	17,355	18,331	18,900	19,600
38	North Magnolia	258	Y	78,333	84,168	86,800	90,700
39	Brookfield	157	Y	46,823	50,721	53,200	55,200
40	Bakers Choice	55	Y	17,188	17,766	18,300	19,300
41	Stonegate	180	Y	56,250	59,220	61,000	63,300
43	Green Briar	32	Y	10,000	10,528	10,800	11,200
44	Wild Quail	180	Y	55,625	58,562	60,300	63,300
45	Messina Hill	49	Y	15,313	16,121	16,600	17,200
46	South Camden	155	Y	47,187	49,844	51,500	54,500
47	Persimmon Lane	57	N	16,217	17,129	17,700	18,400
48	Sandy Hills	176	Y	55,000	57,904	59,700	61,900
49	Pleasant Woods	27	N	7,681	8,114	8,400	8,700
50	West Magnolia	50	N	14,225	15,025	15,500	16,100
51	Normansmeade	59	Y	18,437	19,411	20,000	20,700
52	Foxhall/Courtside	34	N	9,673	10,217	10,600	10,900
53	Winmil	32	Y	10,000	10,528	10,800	11,200

Summary of Trash Collection Revenue/Expenses by District (Continued)

Trash Collection District		Number of Customers Estimated for FY 2024	Yard Waste	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name						
54	Winding Ridge	46	Y	14,063	14,805	15,300	16,200
56	Riverview Estates	232	Y	70,938	75,231	78,000	81,500
57	Jonathans Landing	202	Y	62,890	66,458	68,500	71,000
58	Misty Pines	64	Y	19,791	21,056	21,700	22,500
61	Carlisle Village IV	63	Y	19,688	20,727	21,400	22,100
63	Church Creek	135	Y	42,188	44,415	45,800	47,500
64	Meadow Ridge	30	Y	9,375	9,870	10,200	10,500
65	Beaver Runne II	71	Y	22,187	23,359	24,100	25,000
66	Magnolia Meadows	71	Y	21,875	23,030	23,700	25,000
67	Moore's Meadows	147	Y	44,479	48,363	50,200	51,700
68	The Orchards	187	Y	56,432	60,451	62,400	65,700
69	Bowers Beach	117	Y	36,875	39,069	40,000	41,100
70	Baileys	42	N	11,949	12,621	13,000	13,500
71	Oaknoll	69	Y	21,563	22,701	23,400	24,300
72	Fields of Magnolia	51	Y	15,938	16,779	17,300	17,900
73	Pleasant Hill Farms	97	Y	30,000	31,939	32,900	34,100
74	Chimney Hills	221	Y	69,063	72,709	74,900	77,700
78	Village of Wild Quail	79	Y	24,583	25,991	26,800	27,800
79	Hunters Ridge	65	Y	20,313	21,385	22,000	22,800
81	Doe Run	31	N	8,820	9,316	9,600	10,000
82	St. Jones Commons	145	Y	45,260	47,705	49,200	51,000
83	Cardinal Hills	69	Y	21,563	22,701	23,400	24,300
84	Rolling Meadows	85	Y	26,563	27,965	28,800	29,900
86	Twelve Oaks	42	Y	13,125	13,818	14,200	14,800
88	Planters Woods	100	Y	31,250	32,900	33,900	35,200
90	Traybern	43	Y	13,438	14,147	14,600	15,100
91	Frederica West	54	N	15,363	16,227	16,800	17,400
92	Wynn Wood	182	Y	56,875	59,878	61,700	64,000
93	Mount Vernon Estates	79	N	22,262	23,740	24,500	25,400
94	Jacksons Ridge	52	N	14,794	15,626	16,100	16,700
95	Planters Run	80	N	22,760	24,040	24,800	25,800
96	Pleasant Valley	40	N	11,380	12,020	12,400	12,900
97	Stag Crossing	44	N	12,518	13,222	13,700	14,200
98	Fernwood	73	N	20,769	21,937	22,700	23,500
99	Burtonwood Village	96	Y	30,000	31,584	32,500	33,700
100	Chestnut Ridge	92	N	26,174	27,646	28,600	29,600
101	Lakeshore Village	460	Y	143,438	151,011	155,600	161,700
102	Pheasant Pointe II	61	Y	19,063	20,069	20,700	21,400
103	Brenford Station	211	Y	65,286	69,090	71,200	74,200
104	Rockland Hills	80	Y	24,687	25,991	26,800	28,100
106	Grand Oaks	95	Y	29,688	31,255	32,200	33,400
107	Rockland West	45	Y	12,803	14,805	15,300	15,800
109	Otter Run	53	N	15,079	15,927	16,500	17,100
110	Twin Willows	153	Y	47,813	50,337	51,900	53,800
111	Grandview Meadows	55	N	15,648	16,527	17,100	17,700
112	Quail Landing	85	Y	26,562	27,965	28,800	29,900
113	Riverside	83	Y	25,625	27,252	28,100	29,200

Summary of Trash Collection Revenue/Expenses by District (Continued)

Trash Collection District		Number of Customers Estimated for FY 2024	Yard Waste	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name						
114	Wicksfield	201	Y	62,369	65,800	67,800	70,700
115	Stonewater Creek	36	N	9,958	10,518	10,900	11,600
116	Wolf Creek	32	N	8,820	9,640	9,900	10,300
117	Irish Hill	105	Y	32,813	34,545	35,600	37,000
118	Weather Stone Crossing	145	Y	22,838	31,961	34,200	51,000
122	Heritage Trace	237	Y	58,775	69,826	73,600	83,700
123	Providence Hills	28	Y	8,750	9,212	9,500	9,800
126	Country Field	60	Y	18,750	19,740	20,300	21,000
127	Pinehurst Village	162	Y	43,884	48,403	50,000	57,000
128	Laureltowne	118	Y	36,718	38,822	40,000	41,500
129	Point Landing	156	Y	42,005	51,689	52,900	54,800
130	Harmony Hill	28	N	7,349	8,189	8,400	9,000
132	Estates at Wild Quail	76	N	16,952	19,807	21,100	24,500
133	Longacre Village	234	N	66,288	70,017	72,300	75,300
135	Brenford Woods	110	Y	34,375	36,190	37,300	38,700
136	Hampton Hills	61	Y	12,890	14,641	15,300	21,400
137	Jockey Hollow	210	Y	55,156	66,040	69,200	73,800
138	Satterfield	230	N	50,593	61,180	63,000	74,100
139	Spring Meadow	244	N	69,418	73,322	75,800	78,600
140	Meadows at Chestnut Rdg.	118	Y	36,875	38,822	40,000	41,500
141	Townsend Fields	95	N	17,259	21,224	21,700	30,600
142	Massey's Mill	57	Y	9,244	14,967	16,600	20,000
143	Olde Field Village	134	N	35,325	39,816	41,600	43,100
144	Breeders Crown Farms	63	Y	19,687	20,727	21,400	22,100
145	Coursey's Pointe	151	Y	30,547	46,536	48,500	53,100
147	Reserve at Chestnut Ridge	463	Y	137,343	152,424	157,000	162,700
149	Timber Mills	86	N	24,467	25,843	26,700	27,700
150	Pintail Point	38	Y	11,875	12,502	12,900	13,400
151	Champions Club	326	N	81,130	96,145	100,900	105,000
152	Roesville Estate Sec 1 & 2	56	Y	17,500	18,424	19,000	19,700
153	Barrett Farm	67	N	11,380	12,896	13,400	21,600
155	Deer Meadows	42	Y	13,125	13,818	14,200	14,800
156	Mount Friendship	6	Y	547	658	700	2,100
157	Village of Eastridge	173	N	42,035	45,926	47,800	55,700
158	Willowwood	482	N	104,791	129,271	135,100	155,200
159	Plymouth Place	50	N	4,908	8,137	8,700	16,100
161	Hazel Farms	192	N	52,585	56,168	58,100	61,800
163	Pickering Pointe	48	Y	15,000	15,792	16,300	16,900
164	Quails's Nest	94	Y	21,172	27,407	28,800	33,000
165	Hunters Run	40	N	10,811	11,720	12,100	12,900
166	Lynnwood Village	41	N	11,001	12,321	12,700	13,200
167	Dogwood Meadows	98	N	21,859	26,194	27,600	31,600
168	Dickinson Creek	67	N	18,919	20,134	20,800	21,600
169	Village of Noble Pond	341	N	77,005	88,965	92,500	109,800
170	East Bay Point	38	Y	11,875	12,502	12,900	13,400
172	The Ponds at Willow Grove	42	Y	-	12,504	14,200	14,800
173	Robin Hill	18	Y	5,625	5,922	6,100	6,300

Summary of Trash Collection Revenue/Expenses by District (Continued)

Trash Collection District		Number of Customers Estimated for FY 2024	Yard Waste	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name						
177	Green Hill Farms	77	Y	15,130	19,875	19,600	27,100
178	Alexanders Village	48	Y	15,000	16,039	16,300	16,900
180	Hidden Brook	116	Y	25,052	31,167	33,200	40,800
181	Forty Nine Pines	111	Y	8,593	23,657	25,100	39,000
183	Fork Landing West	52	Y	-	1,618	1,400	18,300
185	Estates of Verona Woods	71	N	-	11,594	12,700	22,900
186	Loganberry	22	Y	-	-	-	7,700
187	Auburn Meadows	3	N	-	-	-	1,000
188	Big Oak	2	Y	-	-	-	700
Grand Total		17,044		4,838,507	5,287,143	5,467,600	5,858,900

Stormwater Maintenance Districts

Function

The Levy Court created the Stormwater Maintenance District Program in March 2014, with the provisions of §187-90.4 of the Kent County code to provide an alternative to homeowner responsibility for long-term maintenance of storm-water infrastructure within subdivisions and land developments and relieve homeowners of the burden of minor and major storm-water maintenance. District creation is voluntary for residential projects approved before creation of the program and mandatory for residential subdivision and land development created after adoption of the program. Nonresidential development may also be included in the district on a voluntary basis. The district assumes responsibility for major and minor maintenance for storm-water infrastructure located outside of the DelDOT right-of-way. Maintenance is completed in coordination with the Kent Conservation District for a fee to be billed by the County on the annual property tax bills of individual lot/unit owners.

Minor maintenance is typically performed annually or every 2-3 years and includes tasks such as removal of accumulated sediments, clearing of obstructions from inlet pipes or outlet structures, and repair of eroded banks. Major maintenance is performed as needed and includes tasks such as replacement of outlet structures and pipes, rebuilding of inlet pipes, repair of embankments, replacing bio-filtration media, complete rehabilitation or retrofit. Routine maintenance such as grass cutting may be performed by the district for residential communities as an add-on service with the fee determined on a case-by-case basis.

Communities within municipalities may join the district with the consent of their respective municipality governing bodies.

The base fee for residential dwelling units shall be \$28.00 per year (\$20 fee + \$6 capital contribution + \$2 administrative fee) and will encompass all major and minor maintenance as described in the Code. In cases where routine maintenance is to be provided by the district, a separate additional fee shall be established with the resolution creating or expanding the district.

The fee for nonresidential users and residential users in single ownership at or below 33 equivalent dwelling units shall be \$1,012.50 (\$750 fee + \$187.50 capital contribution \$75 administrative fee) and the fee for nonresidential users and residential users in single ownership above 33 equivalent dwelling units shall be \$32.40 per equivalent dwelling unit (\$24 fee + \$6 capital contribution + \$2.40 administrative fee)

There are currently 40 active Storm-water Maintenance Districts. The Fiscal Year 2024 budget projects approximately 4,447 households and 4 commercial properties, consisting of 68 billed units that will be served.

Revenue: Stormwater Maintenance

Stormwater Management - Residential		Number of Billed Units Estimated for FY 2024	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name					
1	Deer Meadows	42	1,176	1,176	1,200	1,200
2	Brenford Woods	110	3,080	3,080	3,100	3,100
3	Moore's Meadows	100	2,800	2,800	2,800	2,800
4	Timber Mills	86	2,408	2,408	2,400	2,400
5	Millcreek Branch	36	1,008	1,008	1,000	1,000
6	Maple Glen	45	1,260	1,260	1,300	1,300
7	Beaver Run II	37	1,036	1,036	1,000	1,000
8	Spring Meadow	246	6,888	6,888	6,900	6,900
9	Lakeshore Village West	107	2,996	2,996	3,000	3,000
10	Winding Ridge	46	1,288	1,288	1,300	1,300
11	Fox Hall West Addition	46	1,288	1,288	1,300	1,300
12	Misty Pines	56	1,568	1,568	1,600	1,600
13	Brenford Station	217	6,076	6,076	6,100	6,100
14	Burtonwood Village	96	2,688	2,688	2,700	2,700
15	Garrison Lake Green	313	8,764	8,764	8,800	8,800
16	Victoria Meadows	21	588	588	600	600
17	Breeders Crown Farms	63	1,764	1,764	1,800	1,800
18	Four Seasons	43	1,204	1,204	1,200	1,200
19	Chestnut Ridge	154	4,312	4,312	4,300	4,300
20	Pintail Pointe	38	1,064	1,064	1,100	1,100
21	Planters Woods	100	2,800	2,800	2,800	2,800
22	Paradise Ridge	40	1,120	1,120	1,100	1,100
23	Lakeshore Village	352	9,856	9,856	9,900	9,900
24	Hunters Ridge	65	1,820	1,820	1,800	1,800
25	Wynn Wood I & II	182	5,096	5,096	5,100	5,100
26	County Lake	37	1,036	1,036	1,000	1,000
27	Riverview Estates	165	4,620	4,620	4,600	4,600
28	Woodfield	226	6,328	6,328	6,300	6,300
29	Pickering Point	48	1,344	1,344	1,300	1,300
30	Hidden Creek	68	1,904	1,904	1,900	1,900
31	First Tenth	15	420	420	400	400
32	Fox Hollow	59	3,304	1,652	1,700	1,700
33	West Shore I & II	80	4,480	2,240	2,200	2,200
34	The Orchards I & II	199	-	11,200	5,600	5,600
35	Quail Landing	86	-	4,816	2,400	2,400
36	Knotts Landing	126	-	3,528	3,500	3,500
37	Quail Nest	90	-	-	5,000	2,500
38	Brenford Station II	67	-	-	1,900	1,900
39	Champions Club at Jonathan Landing	326	-	-	-	14,000
40	Parker's Run	214	-	-	-	9,200
Sub-Total - Residential		4,447	97,384	113,036	112,000	132,700

Revenue: Stormwater Maintenance Continued

Stormwater Management - Commercial		Number of Billed Units Estimated for FY 2024	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
#	Name					
WC18	Four Seasons	51	1,657	1,657	2,200	1,700
Sub-Total Commercial		51	1,657	1,657	2,200	1,700

Other Income	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Interest Income	662	1,463	1,000	6,000
Sub-Total Other Income	\$ 662	\$ 1,463	\$ 1,000	\$ 6,000
Total Income	99,703	116,156	115,200	140,400

Expenses: Storm-water Maintenance

Departmental Expenses	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Administrative Services	7,084	8,202	11,200	10,300
Operational Expenses	4,469	28,144	71,300	86,500
Capital Expenditures	24,350	-	31,400	43,600
Total	\$ 35,903	\$ 36,346	\$ 113,900	\$ 140,400



This page is intentionally left blank.

<p style="text-align: center;">Internal Service Medical Benefits Fund</p>
--

Health care and dental benefits are available to all full-time active employees. The County also provides post-retirement health care benefits to all employees who retire from active service with the County.

Effective 7/1/23, employees and non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% a month in advance for individual coverage (phantom rate) or as provided by the County policy. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance, or as established by motion of the Levy Court.

Employees must pay the Levy Court established nominal premium for dental benefits or opt out of dental coverage and may also purchase dependent coverage at the Levy Court established family rate payable in advance.

Medical Trust Revenue and Expenses

Medical Trust	Actual FY 2021	Actual FY 2022	Amended FY 2023	Adopted FY 2024
Beginning Fund Balance	\$ 1,602,968	\$ 1,580,527	\$ 1,558,382	\$ 1,558,382
Revenues				
Employer Contributions Medical Premiums and Operating Transfer From General Fund	4,753,270	4,951,233	5,337,400	5,736,100
Employer Contributions Dental	146,730	150,431	125,900	182,000
OPEB Contribution	1,467,514	1,648,760	1,749,200	2,136,900
Employee Contributions Medical	611,517	670,922	668,600	711,800
Employee Contributions Dental	73,604	71,118	84,600	68,500
Retiree Contributions Medical	47,828	61,906	65,100	70,000
Retiree Medigap Contributions	38,044	45,454	41,000	44,800
Retiree Contributions Dental	27,514	29,074	29,500	29,500
Medicare Part D	31,170	52,314	-	61,000
Interest Income	165	1,739	100	24,600
Cobra Contributions	-	208	-	-
Total	\$ 7,197,356	\$ 7,683,159	\$ 8,101,400	\$ 9,065,200
Expenses				
Medical Insurance Premiums Employees	4,724,436	4,958,828	5,279,900	5,718,700
Medical Insurance HRA Employees	653,240	653,732	702,600	729,200
Medical Insurance Premiums Retirees	350,475	478,072	485,100	623,900
Medigap Insurance Premiums Retirees	1,148,192	1,287,848	1,306,000	1,609,300
Medical Insurance HRA Retirees	70,109	71,672	64,200	79,500
Claims - Dental	252,126	228,601	240,000	280,000
Reimbursables	15	3,137	100	100
Administration Fees	15,797	17,833	18,000	19,000
Trustee Fees	5,407	5,581	5,500	5,500
Total	\$ 7,219,797	\$ 7,705,304	\$ 8,101,400	\$ 9,065,200
Estimated Ending Fund Balance	\$ 1,580,527	\$ 1,558,382	\$ 1,558,382	\$ 1,558,382

Pension Trust Fund

All full-time employees are eligible for coverage under the Kent County pension plan, a single employer pension plan established by ordinance of the Kent County Levy Court in accordance with State statutes.

The plan provides pension benefits and death and disability benefits. Normal retirement is age 62; early retirement can be taken at age 55 with 20 years of service, age 60 with 15 years of service, or any age with 30 years of service. Benefits vest after five years of service for employees hired on or before June 29, 2010, or eight years if hired after June 29, 2010. For disability, the vested benefit is payable at age 62 and the period of disability is included in service. The death benefit is 50 percent of the deceased employee's vested accrued benefit at date of death payable when the deceased would first have been eligible to retire. The pension benefit is 2.0 percent of average compensation for each year of service for employees hired on or before December 21, 2010, or 1.85 percent if hired after December 21, 2010. (Average compensation is compensation averaged over the three consecutive years of service which produces the highest average.)

Effective July 2009 eligible employees hired before December 21, 2010, have one percent (1%) of their base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods.

This Adopted Budget reflects the pension contribution of \$4,340,152 as recommended by the annual actuarial valuation report by Millman in compliance with GASB 67/68. The General Fund contribution is \$3,366,952 and the Sewer Fund contribution is \$973,200.

Pension Fund Balance 7/1/2021		\$ 58,113,695
Revenues 2022		
Investment Income	219,992	
Employee/Employer Contributions		
General Fund	3,176,394	
Sewer Fund	949,400	
Net Appreciation(Depreciation) in Fair Value of		
Investments	(6,783,941)	
Total		\$ (2,438,155)
Expenditures 2022		
Pension Benefits	3,674,480	
Administration Costs	168,874	
Consultant	38,000	
Actuary Fees	24,915	
Foreign Tax	140	
Total		\$ 3,906,409
Fund Balance 6/30/2022		\$ 51,769,131

Retiree Benefits Trust Fund

Kent County Levy Court created the Retiree Benefits Trust Fund in 2006 for the purpose of irrevocably funding the County’s post-employment benefits in accordance with Governmental Accounting Standards Board (GASB) rules relating to the funding of and accounting for Other Post-Employment Benefits (OPEB) including health and medical insurance coverage(s) for retirees.

An actuarial study of Other Post-Employment Benefits (OPEB) costs is performed biennially. Levy Court designated \$5,100,000 in 2002 to fund the liability and has annually appropriated contributions in accordance with actuarial studies. The balance of designated funds including the initial funding, annual contributions (through fiscal year 2007), and earned interest was transferred into the Retiree Benefits Trust Fund and in February 2007 the State of Delaware Pension Office was appointed as the fund manager. Funds in the amount of \$7,362,826 were transferred to the State of Delaware Pension Fund for investment.

In accordance with the biennial actuarial valuation report prepared by The Howard E. Nyhard Co., in compliance with GASB 74/75, recommends a contribution of \$2,521,091 to the Kent County Other Post Employee Benefit Fund. The General Fund contribution is \$1,947,791 and the Sewer Fund contribution is \$573,300.

Other Post Employment Benefits Fund Balance 7/30/2021		\$ 30,260,704
Revenues 2022		
Investment Income	289,063	
Employee/Employer Contributions		
General Fund	2,092,137	
Sewer Fund	643,700	
Net Appreciation(Depreciation) in Fair Value of		
Investments	(4,229,278)	
Total		\$ (1,204,378)
Expenditures 2022		
Retirement Benefits	1,647,548	
Administration Costs	88,307	
Actuary Fees	7,000	
Total		\$ 1,742,855
Fund Balance 6/30/2022		\$ 27,313,471



This page is intentionally left blank.

GLOSSARY OF FINANCIAL TERMS

Accrual Basis - Proprietary and fiduciary funds use this basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Actuarial Basis - A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate return compounded on such contribution over its life. A pension trust fund for a Public Employees Retirement System (PERS) is an example of a fund concerned with actuarial basis data.

Allocation - Component of an appropriation which may be encumbered or spent during a specified period.

Appropriation - A legal authorization granted by the governing body to incur expenditures and obligations for a specific purpose.

Appropriated Budget - The expenditure authority created by the appropriation bills or ordinances which are signed into law and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Asset - Resources with monetary value owned or held by a government.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Bond - A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date.) Bonds are primarily used to finance capital projects.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption and, sometimes, the plan finally approved by that body.

Budget Cycle - The chronology of preparing and adopting the budget.

Budget Deficit - Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Capital Outlay (Expenditure) - Expenditures resulting in the acquisition of or addition to the County's general fixed assets.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

Cash - Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposits.

Contingency Fund - A reserve fund to be used only in the case of emergencies and upon the authorization of the Levy Court Commissioners.

Cost Center - A numeric designation assigned to a unit or function of the County to assist in systematic tracking of the related expenditures. This term is sometimes used synonymously with the term "department."

Debt Service - The projected requirement for the payment of principal and interest on the County's bonded indebtedness.

Department - A component unit of a fund which oversees a specific operation of that fund.

Direct Cost Center - A cost center which provides services directly to the citizens of Kent County.

Encumbrance Accounting - The process of recording transactions for unperformed contracts for goods or services. Used as a control mechanism to prevent over expenditure of a cost center budget. Encumbrance accounting is not a generally accepted accounting principle; therefore, any encumbrances at the end of the fiscal year are canceled.

Expenditures - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiduciary Funds - Trust and Agency Funds

Fiscal Year - A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets - Assets of long-term character which are intended to be held or used for more than one fiscal year. Examples are land, buildings, machinery, and furniture.

Function - Group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or major service.

Fund - Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

Fund Balance - Excess of an entity's assets over its liabilities.

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

General Obligation Bonds - Bonds where the County pledges its full faith and credit to the repayment of the bonds. These bonds are secured by the General Fund of the County.

Goal - A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds - General, Special Revenue, Debt Service and Capital Projects funds.

Indirect Cost Center - Cost center which provides support services to the direct cost centers for Kent County. The total cost of each of the indirect cost centers is charged back to the direct cost centers.

Line-Item Budget - A budget which lists each expenditure separately along with the projected dollar amount for each expenditure. It usually is associated with a number value assigned to the type of expenditure.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues, and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable and available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of material and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Reserve - Funds that cannot be appropriated for expenditure or that are legally segregated for a specific future use.

Revenues - (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

ACRONYMS

ACS	Affiliated Computer Services
AED	Automated External Defibrillator
APB	Accounting Principles Board
ARPA	American Rescue Plan Act
BOA	Board of Adjustment
BOCA	Building Officials Code Administration
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
DASEF	Delaware Aerospace Education Foundation
DEMA	Delaware Emergency Management Agency
DNREC	Division of Natural Environmental Resources
DSWA	Delaware Solid Waste Authority
EDU	Equivalent Dwelling Unit
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
EPO	Emergency Planning Operations
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FmHA	Farmer Home Administration
FOG	Fat, Oils and Grease
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GHG	Greenhouse Gas
GIS	Geographic Information Services
HA	House Amendment
HB	House Bill
HPG	Housing Preservation Grant
IU	Industrial User
KCEMS	Kent County Emergency Medical Services
KCEOP	Kent County Emergency Operations Plan
KCWTF	Kent County Wastewater Treatment Facilities
LEPC	Local Emergency Planning Committee
MSCIF	Main System Capital Improvement Fund
NBP	National Bio-Solids Partnership
NPDES	National Pollutant Discharge Elimination System
OHSAS	Occupational Health and Safety Assessment System
OPAC	On-line Public Access Catalog
PERS	Public Employees Retirement System
PCB	Polychlorinated Biphenyl
PRP	Potentially Responsible Party
PS	Pump Station
PSE&G	Public Service Electric and Gas
QA/QC	Quality Assurance/Quality Control
REP	Radiological Emergency Plan
RIFS	Remedial Investigation Feasibility Study
RPC	Regional Planning Commission
RRRF	Regional Resource Recovery Facility
SCADA	Supervisor Computer Aided Data Acquisition
SDER	Sewer District Equipment Replacement

SERC	State Emergency Response Commission
SERT	State Emergency Response Team
SIU	Significant Industrial Users
SMS	Sustainability Management System
SSD	Sanitary Sewer District
TMDL	Total Maximum Daily Loads
USDA	United States Department of Agriculture
USEPA	United States Environmental Protection Agency



The End