

# KENT COUNTY LEVY COURT

## Fiscal Year 2014 Budget



### LEVY COURT COMMISSIONERS

Hon. P. Brooks Banta  
*PRESIDENT*

Hon. Bradley S. Eaby  
*VICE PRESIDENT*

Hon. Allan F. Angel

Hon. Eric L. Buckson

Hon. George "Jody" Sweeney

Hon. Glen M. Howell

Hon. Terry L. Pepper

Michael J. Petit de Mange  
*COUNTY ADMINISTRATOR*



# Kent County



Michael J. Petit de Mange, AICP  
County Administrator

## Office of the Administrator

Kent County  
Administrative Complex  
555 Bay Road  
Dover, Delaware 19901  
(Handicapped Accessible)  
(302) 744-2305  
FAX: (302) 736-2279

### KENT COUNTY ADMINISTRATIVE COMPLEX

Dear Citizens:

It has been eight (8) years since Kent County Levy Court cut the ribbon on the Kent County Administrative Complex at 555 Bay Road in Dover, Delaware. Since opening this facility on April 19, 2005, your County Government has continued to pursue excellence in the delivery of quality services for our Citizens. Major advancements have been realized in many areas including Information System Technologies, Wastewater Treatment, Green Energy Technology, Office Automation, Emergency Medical Services, Parks & Recreation Facilities and Programming, and Library Services to name just a few.

At Kent County, we endeavor to provide the most cost effective, efficient, and meaningful services for our Citizens and strive for continual improvement along the way. This is realized through effective fiscal management, careful budgeting, cost containment strategies, and long range planning. The pages that follow set forth the Fiscal Year 2014 Budget. We believe that with this Budget, Kent County will continue to evolve on a sound financial foundation in the public interest.

The cover of this document displays a few very interesting images of the Kent County Administrative Complex taken by Dorothy Cheatham of our Information Technologies Division which artistically express the progressive qualities of Kent County Government. We look forward to welcoming you on your next visit. Thank you.

Sincerely,

Michael J. Petit de Mange, AICP  
County Administrator

“Serving Kent County With Pride”

# KENT COUNTY LEVY COURT

## DELAWARE

### Fiscal Year 2014 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. P. Brooks Banta, President

Hon. Bradley S. Eaby, Vice President  
Hon. Glen M. Howell  
Hon. Eric L. Buckson

Hon. Allan F. Angel  
Hon. George "Jody" Sweeney  
Hon. Terry L. Pepper

#### **County Administrator**

Michael Petit de Mange

***"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.



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
- Comptroller review
- 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 Licensing

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. P. Brooks Banta**  
President  
1<sup>st</sup> Levy Court District

300 South Carter Rd.  
Smyrna, DE 19977

(302) 242-2572



**Hon. Bradley S. Eaby**  
Vice-President  
2<sup>nd</sup> Levy Court District

99 Wolfe Creek Blvd.  
Suite 3  
Dover, DE 19901

(302) 670-4806



**Hon. Allan F. Angel**  
3<sup>rd</sup> Levy Court District

101 Nixon Lane  
Dover, DE 19901

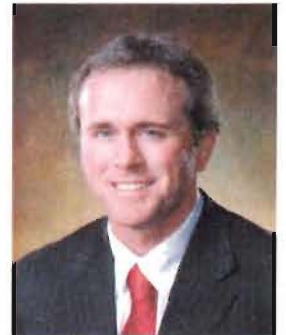
(302) 382-6735



**Hon. Eric L. Buckson**  
4<sup>th</sup> Levy Court District

59 Yearling Court  
Camden, DE 19934

(302) 670-4806



**Hon. George "Jody" Sweeney**  
5<sup>th</sup> Levy Court District

846 Moose Lodge Rd.  
Camden-Wyoming, DE  
19934

(302) 943-2832



**Hon. Glen M. Howell**  
6<sup>th</sup> Levy Court District

24 Meadow Ridge Pkwy  
Dover, DE 19901

(302) 734-1569



**Hon. Terry L. Pepper**  
At Large

104 Captain Davis Dr.  
Camden-Wyoming, DE  
19934

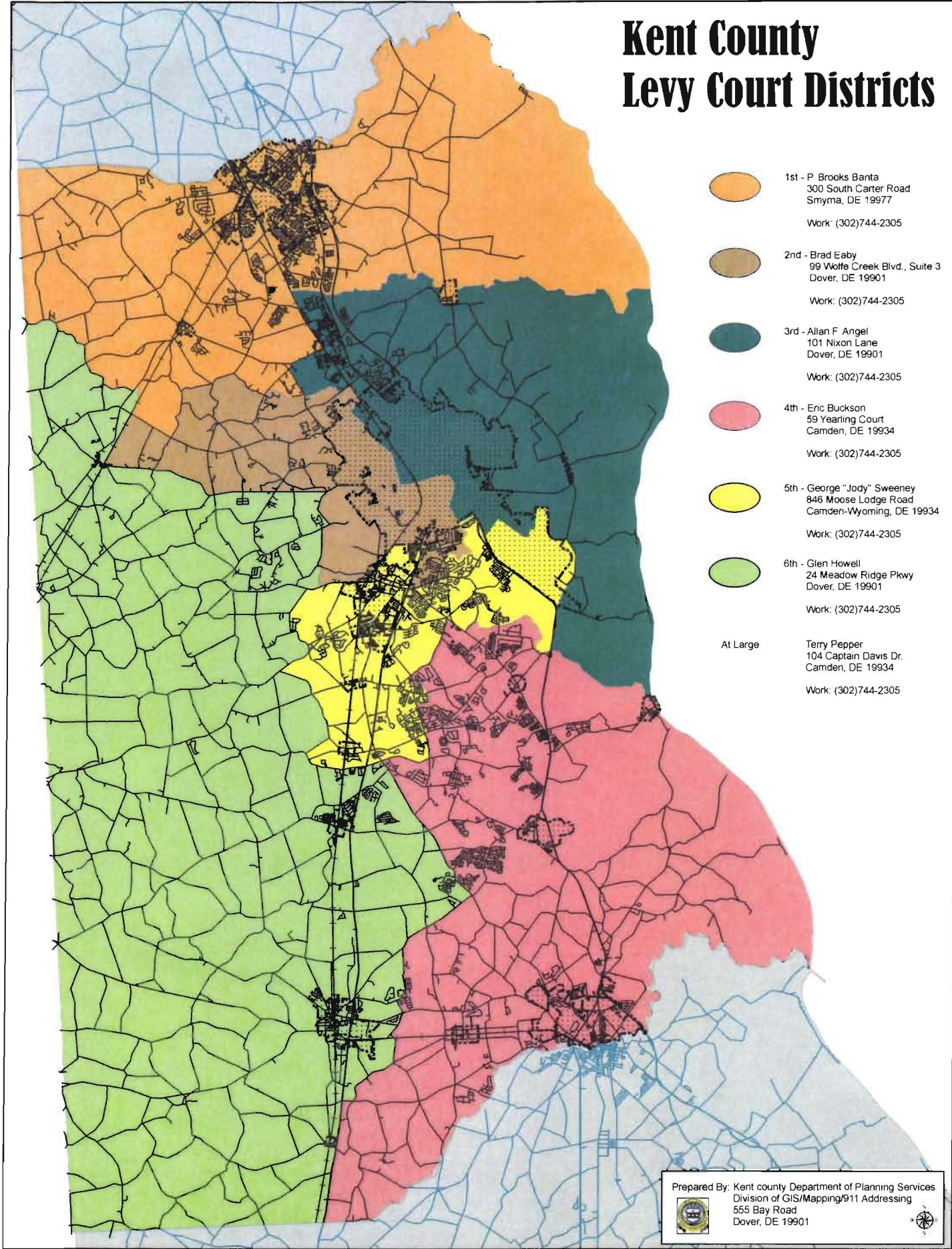
(302) 697-9194





# Kent County Levy Court Districts

- 
 1st - P Brooks Banta  
 300 South Carter Road  
 Smyrna, DE 19977  
 Work: (302)744-2305
- 
 2nd - Brad Eaby  
 99 Wolfe Creek Blvd., Suite 3  
 Dover, DE 19901  
 Work: (302)744-2305
- 
 3rd - Allan F Angel  
 101 Nixon Lane  
 Dover, DE 19901  
 Work: (302)744-2305
- 
 4th - Eric Buckson  
 59 Yearling Court  
 Camden, DE 19934  
 Work: (302)744-2305
- 
 5th - George "Jody" Sweeney  
 846 Moose Lodge Road  
 Camden-Wyoming, DE 19934  
 Work: (302)744-2305
- 
 6th - Glen Howell  
 24 Meadow Ridge Pkwy  
 Dover, DE 19901  
 Work: (302)744-2305
- At Large  
 Terry Pepper  
 104 Captain Davis Dr.  
 Camden, DE 19934  
 Work: (302)744-2305



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INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013


**RESOLUTION 3345**

**FY 2014 PROPERTY TAX RATE**

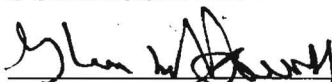
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2014 to be 30.0 cents.

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, 2013, 30.0 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.

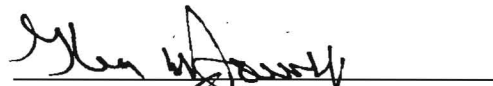
Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 23rd day of April, A.D. 2013.

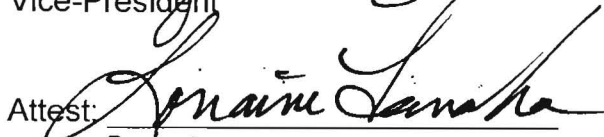
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT


  
\_\_\_\_\_  
President, Kent County Levy Court

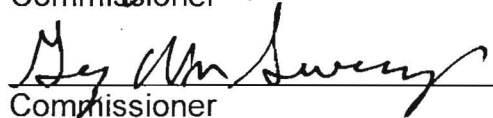
  
\_\_\_\_\_  
Commissioner


  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3345

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013

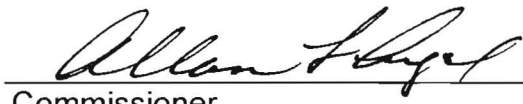
**RESOLUTION 3346**  
**FY 2014 OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE**

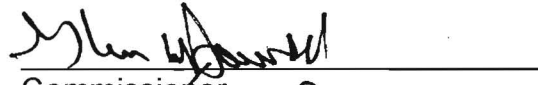
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2014 to be 4.4 cents.

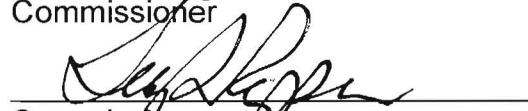
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

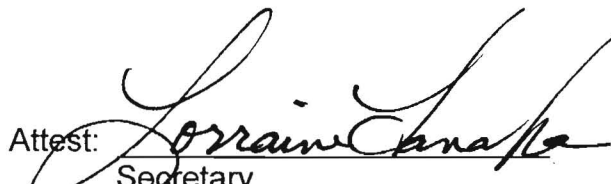
  
\_\_\_\_\_  
President, Kent County Levy Court

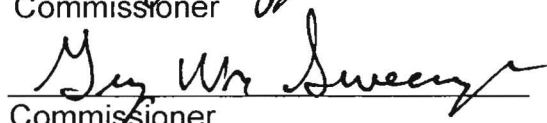
  
\_\_\_\_\_  
Vice-President


  
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Commissioner

  
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Commissioner

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

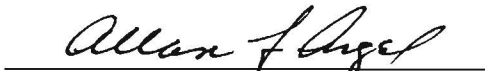
GREETINGS:


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, 2013, 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 the 23rd day of April, A.D. 2013.

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 3346




INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013

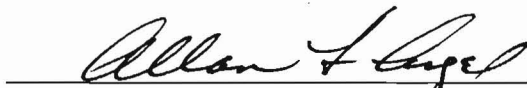
**RESOLUTION 3347**  
**FY 2014 ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE**


BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2014 to be 5.7 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:

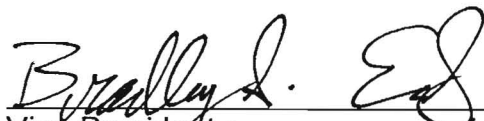
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2013, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 the 23rd day of April, A.D. 2013.

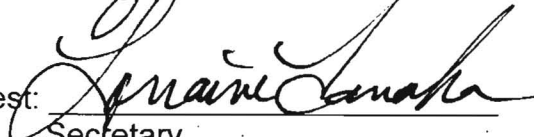
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

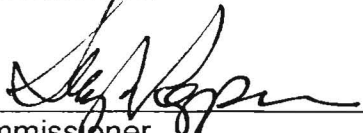
  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner

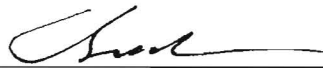
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3347

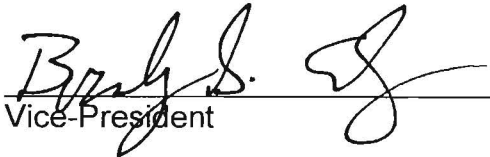
INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
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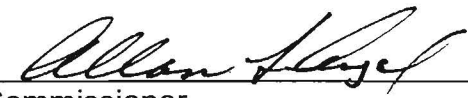
**RESOLUTION 3348  
FY 2014 EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE**

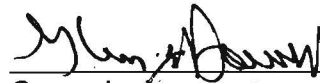
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2014 to be 6.5 cents.

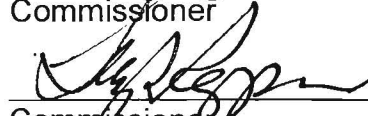
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

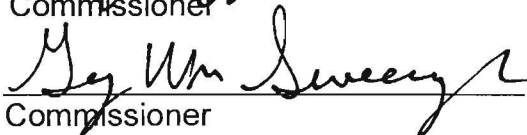
  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
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, 2013, 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 the 23rd day of April, A.D. 2013.

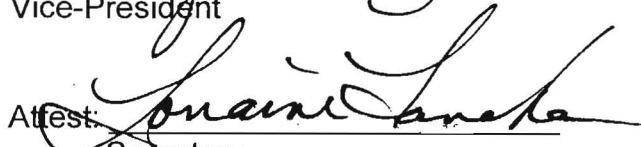
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

  
\_\_\_\_\_  
President, Kent County Levy Court

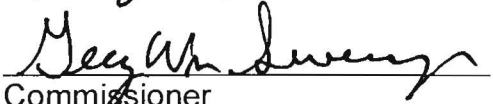
  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
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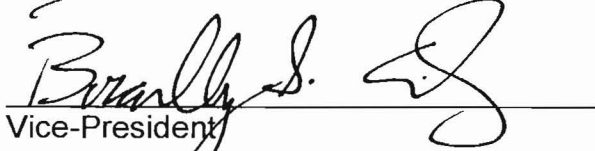
**RESOLUTION 3349**

**KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES**

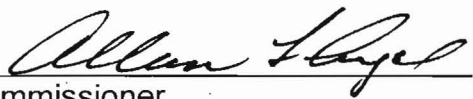
BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2014 be \$2.34 per 1,000 gallons of sewage transmitted into the District. This rate will be assessed on Sanitary Sewer Districts and others, except septage haulers, contracting with Kent County for sewage disposal services.

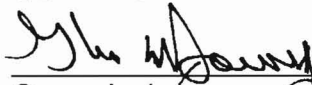
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

  
\_\_\_\_\_  
President, Kent County Levy Court

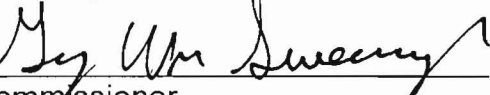
  
\_\_\_\_\_  
Vice-President


Attest:   
\_\_\_\_\_  
Secretary

  
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Commissioner

  
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Commissioner

  
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Commissioner

  
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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, 2013, \$2.34 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 the 23rd day of April, A.D. 2013.

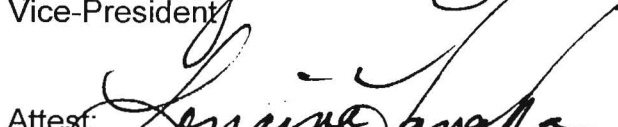
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT


  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner

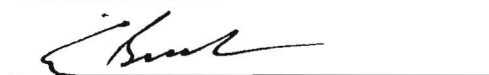
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013

**RESOLUTION 3350**

**FY 2014 LIBRARY TAX DISTRICT TAX RATE**

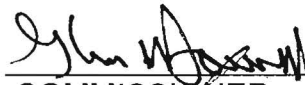
BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2014 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

  
\_\_\_\_\_  
PRESIDENT, KENT COUNTY LEVY COURT

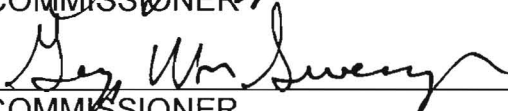
  
\_\_\_\_\_  
VICE-PRESIDENT

  
\_\_\_\_\_  
COMMISSIONER

  
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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 Kent County Library District taxes payable to Kent County for the year beginning July 1, 2013, 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 the 23rd day of April, A.D. 2013.

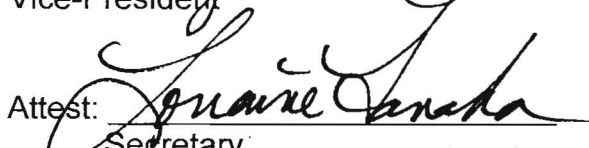
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

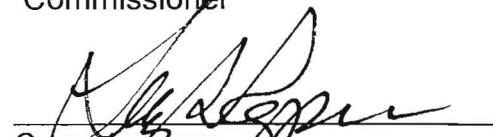
  
\_\_\_\_\_  
President, Kent County Levy Court

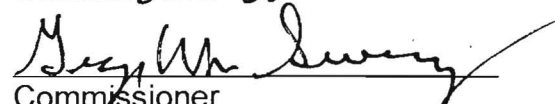
  
\_\_\_\_\_  
Commissioner

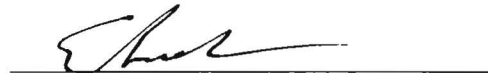
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
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Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3350

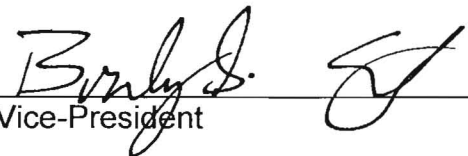
INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013


**RESOLUTION 3351  
FY 2014 MILFORD LIBRARY DISTRICT TAX RATE**


BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2014 to be 7.75 cents.

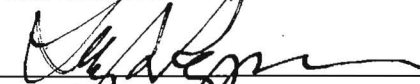
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Vice-President


  
\_\_\_\_\_  
Commissioner

  
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Commissioner

  
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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, 2013, 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 the 23rd day of April, A.D. 2013.

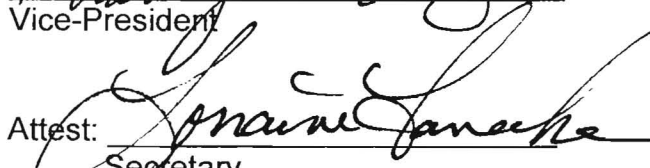
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner


  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner



INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013


**RESOLUTION 3352**

**COMMAND FOR COLLECTION OF  
SEWER DELINQUENT ACCOUNTS**

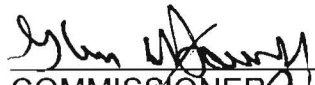
BE IT RESOLVED, that the KENT COUNTY LEVY COURT  
commands the DIRECTOR OF FINANCE to  
collect Sewer Delinquent Accounts by District  
as of March 31, 2013.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

  
\_\_\_\_\_  
PRESIDENT, KENT COUNTY LEVY COURT

  
\_\_\_\_\_  
VICE-PRESIDENT

  
\_\_\_\_\_  
COMMISSIONER

  
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COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

ATTEST:   
\_\_\_\_\_  
SECRETARY

  
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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, 2013 annexed hereto for their sewage charges in arrears up to March 31, 2013 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.

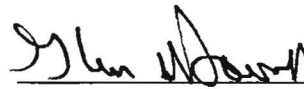
Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 23rd day of April, A.D. 2013.

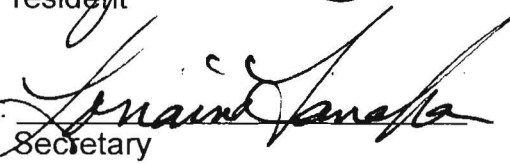
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

Attest:   
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3352

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 9, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTED DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013

ORDINANCE NO. 13-05

An Ordinance adopting the annual operating budget of Kent County, Delaware for the fiscal year beginning July 1, 2013

**WHEREAS,** The Kent County Levy Court Fiscal Year 2014 Budget reports the budgets of the funds of the County — the General Fund, Sewer Fund, General Fund Capital Projects, Sewer Fund Capital Projects, Special Revenue Funds, AeroPark Fund, Landfill Fund, Debt Service Fund, Streetlight Fund, Trash Collection Fund, Suburban Parks Fund, Medical Trust Fund, Pension Fund, and Retiree Benefits Fund.

**WHEREAS,** The Kent County Levy Court Fiscal Year 2014 Budget is available for public inspection on the County website, from Public Access Terminals located at the County Administrative Complex, and at the Department of Finance. In addition, the document is available on CD-ROM upon request.

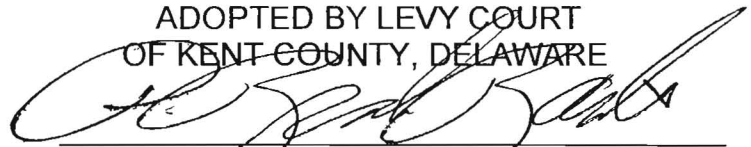
**NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:**

Section 1. The Kent County Levy Court Fiscal Year 2014 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

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 LEVY COURT  
OF KENT COUNTY, DELAWARE



PRESIDENT, KENT COUNTY LEVY COURT  
THIS 23<sup>rd</sup> DAY OF APRIL, 2013

ATTEST:

  
CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2014 Budget, for the fiscal year beginning on July 1, 2013, and ending June 30, 2014.

INTRODUCED BY: Bradley S. Eaby  
DATE INTRODUCED: April 19, 2013  
PUBLIC HEARING DATE: April 23, 2013  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 23, 2013  
EFFECTIVE DATE: July 1, 2013

ORDINANCE NO. 13-06

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2013.

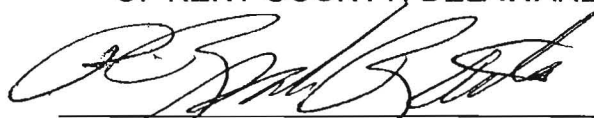
THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2014 Budget for the Library Tax District", attached hereto and made a part hereof, is adopted as a part of the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2013 and ending June 30, 2014. The "Kent County Levy Court Fiscal Year 2014 Budget" reports the budgets of all funds of the County and incorporates the Library Tax District.

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 LEVY COURT  
OF KENT COUNTY, DELAWARE



PRESIDENT, KENT COUNTY LEVY COURT

THIS 23<sup>rd</sup> DAY OF APRIL, 2013

ATTEST:

  
CLERK OF THE PEACE

Synopsis

This Ordinance adopts the Library Tax District Budget for Kent County, Delaware, for the fiscal year beginning on July 1, 2013, and ending June 30, 2014.

KENT COUNTY LEVY COURT  
FISCAL YEAR 2014 BUDGET  
FOR THE LIBRARY TAX DISTRICT

Proposed Property Tax Revenue	\$614,000 =====
Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$614,000 =====

## **KENT COUNTY, DELAWARE - OVERVIEW**

### **General Information**

Kent County has a population estimated to be 168,900 in the year 2013. It is bordered on the north by New Castle County, Delaware; on the east by the Delaware Bay; on the south by Sussex County, Delaware; and on the west by the State of Maryland. Total land area is 595 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 44.7 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 of 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 five "row" officers elected County-wide. These officers are Clerk of the Peace, Comptroller, Recorder of Deeds, Register of Wills and Sheriff. Terms of office are staggered and last four years. The County Administrator and five department managers are appointed by, and serve at the pleasure of, the Levy Court. Together these "row" offices and departments 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 and most recently Harrington and Hartly 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 on the basis of 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. 63, 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 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 2014 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 explain the reason for not purchasing the budgeted items and giving 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.

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) 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 the holiday. Employees are paid one week in arrears.
- 7) The normal County workweek 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.
- 8) Any employee approved for on-call pay for a given week shall receive a payment of \$80 for each week assigned. Said amount may be prorated for a partial week of on-call assignment. A different rate may apply to members of a collective bargaining unit.

- 9) 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 (no earlier than 5 p.m. and no later than 2 a.m.) shall receive a shift differential of 35 cents per hour. 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 50 cents per hour. A different rate and a different schedule may apply to members of a collective bargaining unit.
- 10) As provided in County policy 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 program and travel accident program. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the plan, upon presentation of evidence of comparable health insurance coverage provided by some other source. Employees may purchase coverage for dependents at established rates, less the value assigned to employee only coverage plus 60 % of the remaining cost or \$175 (which ever is greater) per month in advance. Employees must pay the established nominal premium for dental benefits or opt out of dental coverage and also have the option to purchase dependent coverage at the established family rate payable in advance.
- 11) As provided by the Retiree Benefits ordinance 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. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation of evidence of comparable health insurance coverage provided by some other source. Participants may purchase coverage for dependents at established rates, less the value assigned to retiree only coverage plus 60% of the remaining cost of \$175 (which ever is greater) per month in advance. Retirees must pay the established nominal premium for dental benefits or opt out of dental coverage and also have the option to purchase dependent coverage at the established family rate payable in advance.
- 12) Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$100 per meeting. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$125 per meeting. Such compensation will be paid only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.

- 13) 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, 2013, shall be used as the rate for reimbursement for the first six months of the County's 2014 fiscal year and the GSA rate in effect as of January 1, 2014, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 14) 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.
- 15) Effective July 1, 2013, as provided in the County employee pay classification system and modified here forth, each classified and unclassified employee with at least one fiscal year, but no less than three months of County service, and receiving an effective performance appraisal shall advance one-half step (1%) within their effective range; each classified employee and unclassified employee with not more than one day less than three months of County service shall receive no step increase; eligible County employees hired or promoted after July 1, 2011 and holding a modified pay plan rate inconsistent with the payroll system may receive an adjustment sufficient to achieve placement on the next closest half or full step rate. In addition, the official pay plan steps shall be adjusted as such to reflect the pay system rates as applicable.
- 16) In accordance with the annual actuarial valuation report, prepared by Grant Thornton LLC dated January 31, 2013, a contribution of \$1,418,125 to the Kent County Employee Pension Fund is recommended, but the Levy Court has opted to budget the higher fiscal year 2013 recommendation of \$1,478,654 for fiscal year 2014. The General Fund portion of the Fiscal year 2014 pension contribution is \$1,146,654 and the Sewer Funds portion is \$332,000.

Kent County will make contributions on behalf of its employees under employer pick up. Eligible employees hired before December 21, 2010 have one percent (1%) of base salary deducted over 26 pay weeks for this purpose. Eligible employees hired on or after December 21, 2010, have three percent (3%) of base salary over \$6,000 deducted. Employees may not make direct contribution to the pension.

In addition, as recommended in the biennial valuation dated January 31, 2013, \$616,016 has been budgeted for GASB 45 compliant post-employment benefits. The General Funds portion of the OPEB contribution is \$473,916 and the Sewer Fund's portion is \$142,100.

- 17) The successor collective bargaining agreement approved by the members of CWA Local 1036/Branch 312 and Levy Court on June 28, 2011 states that the members of the bargaining unit located at Kent County Wastewater Treatment Facility "will receive the same pay/salary increase under the same conditions as the other County employees...." In addition the agreement provides for an individual performance award of \$400, \$300 or \$250 for each member achieving specified goals, payable on or about November 1. The contract will expire on December 31, 2014.
- 18) The successor collective bargaining agreement approved by the members of the AFSCME Council 81, Local 781 and Levy Court on July 12, 2011 states that the members of the bargaining unit representing eligible Emergency Medical Services Division employees "will receive the same pay/salary increase under the same conditions given to other County employees..." The contract will expire on June 30, 2015.
- 19) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. No positions are expected to have remained vacant all of fiscal year 2012 and fiscal year 2013.
- 20) Effective July 1, 2011, Kent County Levy Court added the Office of Economic Development and Business Assistance to the Department of Administration. Previously Kent County awarded grant funding to Kent Economic Partnership Inc. for the purposes of economic development activities. The not-for-profit organization was reconstituted as an advisory body to the Levy Court and existing staff was absorbed by the County.
- 21) Effective January 8, 2013, per House Bill (HB) 169 as amended by House Amendment (HA) 1 and signed by Governor Jack Markell on July 25, 2011, the salaried 3 member Board of Assessment was dissolved and replaced with an appointed 7 member Board of Assessment Review. The staff and administration responsibilities of the former Board of Assessment have been incorporated into the Department of Finance.
- 22) Funding has been included in this budget to increase the work hours of staff in the Recorder of Deeds office from 35 hours per week to 40 hours per week, like most other County employees, and to reclassify the following positions: the Assistant Director of Public Safety – Emergency Communications Division position from Grade 14 to Grade 15; the Audit Analyst (Grade 14) in the Finance Department to Accounting Supervisor (Grade 15); the vacant Assistant Director of Public Safety – Emergency Management Division (Grade 13) position to Emergency Management Administrative Officer (Grade 10); and the 35 hour Senior Secretary (Grade 8) position in the Emergency Medical Services Division to 40 hour Administrative Secretary (Grade 9) for the Department of Public Safety. The budget also includes one additional Maintenance Worker (Grade 5) position in the Division of Wastewater Facilities.
- 23) Effective July 1, 2013, all classified and unclassified employees shall receive a two percent (2%) cost-of-living adjustment, and the pay ranges contained in the approved pay classification system (pay plan) shall receive a two percent (2%) cost of living adjustment.
- 24) Effective July 1, 2013, all retirees receiving a pension under the Kent County Employee Retirement Program shall receive a two percent (2%) cost-of-living adjustment.

## BUDGET PROCESS

Kent County Levy Court adopts an annual appropriated budget pursuant to the Delaware Code, Title 9, Section 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 also has 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 Health 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 FY 2014 are developed using a combination of recent history, 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 FY 2014 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 2014 budget. Other shorter term issues, such as increasing energy costs, 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 2015 through fiscal year 2018. 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

#### **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

#### **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 2014 budget process:

Budget instructions distributed by County Administrator	September 17, 2012
Budget submissions due from Cost Center Managers	October 31, 2012
Finance review with Managers	November 1, 2012 through November 30, 2012
Administrator review with Cost Center Managers and Finance Staff	December 3, 2012 through January 11, 2013
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 7, 2013, March 12, 2013
Introduce Resolutions for budget hearing (Available for public review)	April 9, 2013
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	April 23, 2013
Budget takes effect	July 1, 2013

## 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.

### 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 and Trash Collection 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.

### **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.

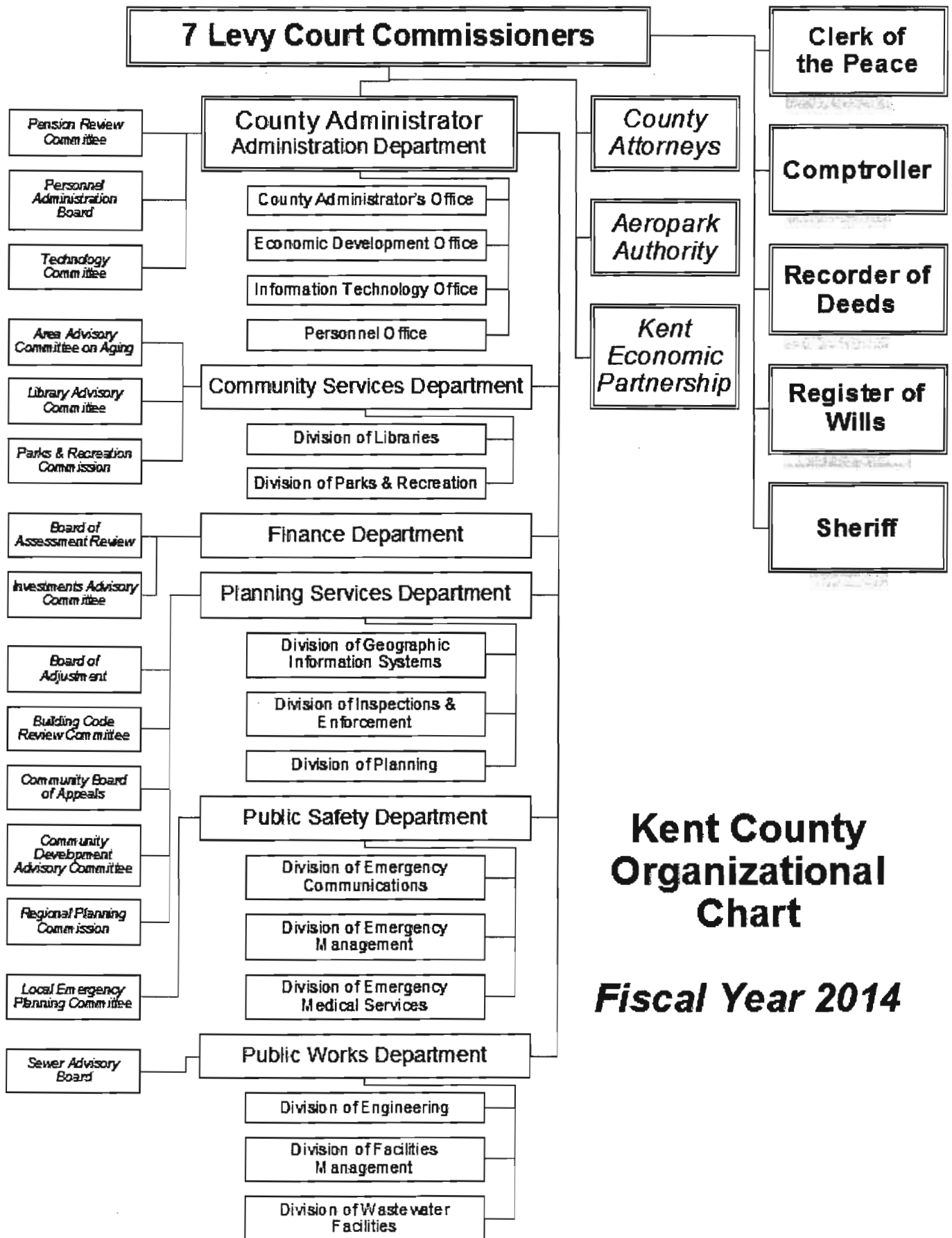
- **Trust and Agency Funds** -- These funds account for assets held by the County as a trustee or agent for individuals, private organizations and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations. At the current time, the County has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

## **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, Manufactured Housing, 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, Comptroller, 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  
Fiscal Year 2014**

## POSITION SUMMARY

Cost Centers	FY 2012 Approved	FY 2013 Approved	FY 2014 Approved	FY 2014 Funded
<b>Administration</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
General Administration	13	13	13	13
Economic Development	2	2	2	2
Personnel	4	4	4	4
Information Technology	11	11	11	11
<b>Finance</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
Administration	3	3	3	3
Accounting	10	10	10	10
Tax Section	5	5	5	5
<b>Board of Assessment</b>	<b>14</b>	<b>14</b>	<b>11</b>	<b>11</b>
Assessment	11	11	11	11
Board of Assessment *	3	3	-	-
<b>Community Services</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
Administration	2	2	2	2
Library	6	6	6	6
Parks	8	8	8	8
Recreation	4	4	4	4
<b>Planning Services</b>	<b>39</b>	<b>38</b>	<b>38</b>	<b>38</b>
Administration	2	2	2	2
Geographic Info Systems	6	5	5	5
Inspections & Enforcement	16	16	16	16
Zoning Inspections & Enforcement	1	1	1	1
Planning	9	9	9	9
Grants	4	4	4	4
Manufactured Housing	1	1	1	1
<b>Public Safety</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>
Administration	1	1	2	2
Emergency Communications	24	24	24	24
Emergency Medical Services	45	45	44	44
Emergency Management	2	2	2	2
<b>Facilities Management</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Facilities Management	10	10	10	10
<b>Row Offices</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
Clerk of the Peace	3	3	3	3
Comptroller	3	3	3	3
Recorder of Deeds	6	6	6	6
Register of Wills	5	5	5	5
Sheriff	8	8	8	8
<b>Public Works</b>	<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>
Engineering	13	13	13	13
Environmental Programs	3	3	3	3
KCWTF-Operations	19	19	19	19
KCWTF-Maintenance	25	25	25	25
KCWTF-Treatment Plant	7	7	8	8
<b>Grand Total</b>	<b>295</b>	<b>294</b>	<b>292</b>	<b>292</b>

\*Effective January 8, 2013 the salaried 3-member Board of Assessment was dissolved and replaced with an appointed 7-member Board of Assessment Review.



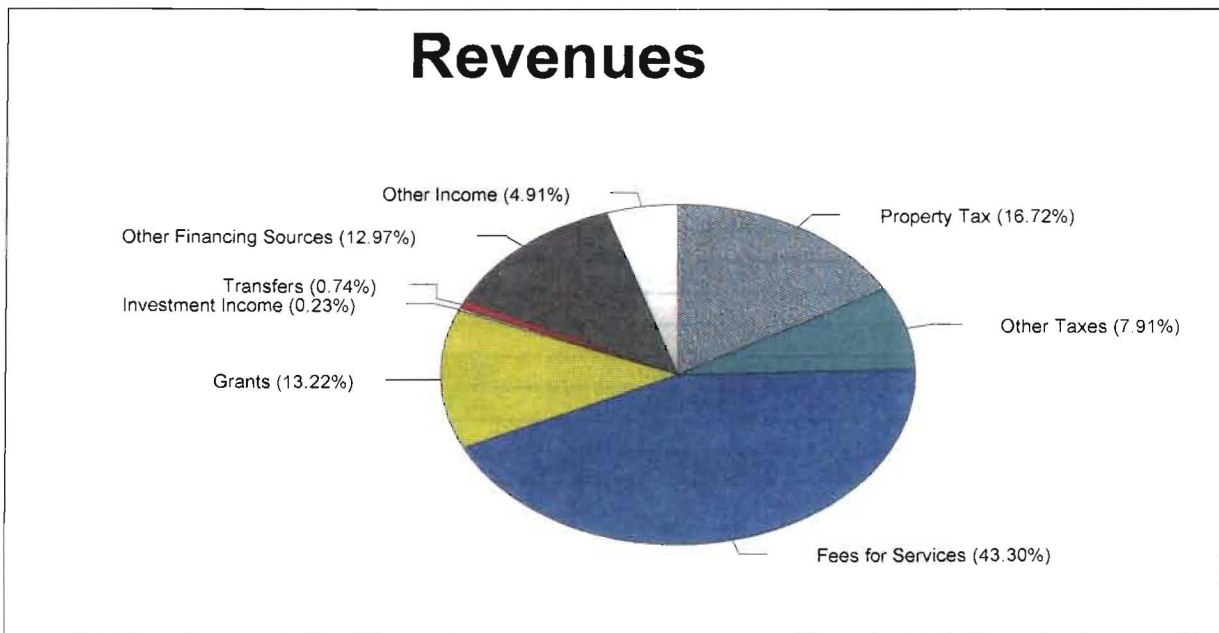
**ALL FUND SUMMARY**

Fiscal Year 2014

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
<b>Governmental</b>			
General	\$ 23,440,050	\$ 23,440,050	
<b>Special Revenue</b>			
Community Development Block Grant	1,083,000	1,083,000	
FmHA Housing Preservation Grant	25,000	25,000	
<b>Capital Projects</b>			
General Fund	5,534,900	5,534,900	
AeroPark	18,500	18,500	
<b>Proprietary</b>			
<b>Enterprise</b>			
Sewer	16,258,400	16,258,400	
Sewer Capital Projects	8,043,500	8,043,500	
Landfill	1,000	8,000	(7,000)
Street Lights	888,900	888,900	
Trash Collection	3,051,800	3,051,800	
<b>Internal Service</b>			
Medical Benefits Fund	4,152,000	4,152,000	
Sub-Total	62,497,050	62,504,050	(7,000)
Less: Interfund Transfers	(4,728,000)	(4,728,000)	
<b>Total</b>	<b>\$ 57,769,050</b>	<b>\$ 57,776,050</b>	<b>\$ (7,000)</b>

## SUMMARY OF REVENUE – ALL FUNDS COMBINED

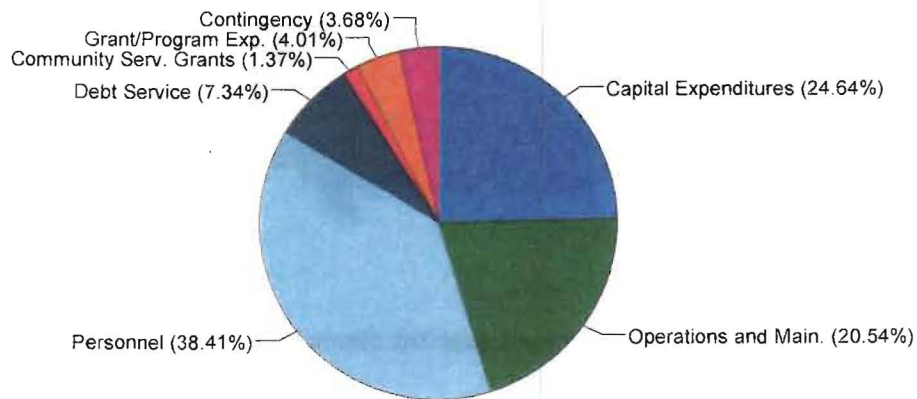
Property Tax	\$	9,660,000
Other Taxes		4,567,800
Fees for Service		25,014,100
Grants		7,638,200
Investment Income		131,100
Other Financing Sources		7,489,800
Miscellaneous Income		2,839,300
Operating Transfers		428,750
<b>Total</b>	<b>\$</b>	<b>57,769,050</b>



## SUMMARY OF EXPENDITURES – ALL FUNDS COMBINED

Capital Expenditures	\$	14,238,100
Operations and Maintenance		11,869,000
Personnel		22,190,700
Debt Service		4,242,000
Community Service Grants		793,850
Grants/Program Expenses		2,316,000
Contingency		2,126,400
<b>Total</b>	<b>\$</b>	<b>57,776,050</b>

### Expenditures





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## **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).

## General Fund – Fiscal Year 2014 Budget Assumptions

### Revenues

#### Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,338,771,500 as of January 31, 2013, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for fiscal year 2014 is \$9,660,000.

#### Real Estate Transfer Tax

The real estate transfer tax rate for fiscal year 2014 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 2014 are based on recent history and current revenues. The estimate reflects the continuation of the downward trend in the housing market.

#### 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 was computed at *30 percent* of the paramedic budget without indirect costs (the State will not pay for indirect costs) and *18 percent* of the Public Safety Administration budget as provided by State statute.

The Emergency Management Planning Grant (EMPG) is computed at 50 percent of the Emergency Management Division's expenses allocated to the EMPG grant. The costs of the Emergency Management Division are split between the EMPG grant and the LEPC grant.

The FmHA Housing and Community Development Block grants are planned to continue without significant change in fiscal year 2014.

The Library Standards Grant is received from the State of Delaware and the amount estimated is based on the grant award received in FY 2013.

### **Interest and Rents**

Interest income was estimated using cash flow projections and current declining interest rates in fiscal year 2009 which are expected to continue in fiscal year 2014.

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.

### **Expenditures**

#### **Personnel**

This category includes expenditures for employees' base wages and salaries plus other compensation such as overtime, longevity and fringe benefits, such as health, dental and life insurance, pension, other post employment benefits and related payroll taxes.

There is a 5% estimated increase in medical health benefits premiums over fiscal year 2013. The County pays 100% of employee only medical insurance premiums. The County's contribution for employees with dependent care coverage is budgeted for fiscal year 2014 using the established rates less the value assigned to employee only coverage plus 60% of the remaining cost or \$175 (which ever is greater) per month. The 60% cost sharing was implemented in the fiscal year 2006 budget and is continued in the fiscal year 2014 budget.

There is a 14% estimated increase for Workers Compensation Insurance premiums built into each cost center.

The merit-based STEP component of employee salaries is included at one-half step (1%) for fiscal year 2014 and is built into each cost center.

There is a 2% cost of living adjustment increase in FY 2014 for employees and retirees which is built into each cost center.

Board and commission members' salaries are budgeted at \$100 per meeting for members and \$125 per meeting for chair persons.

Funding has been included to increase the work hours of the staff in the Recorder of Deeds Office from 35 hours to 40 hours per week and to reclassify the following positions: Assistant Director of Public Safety – Emergency Communications Division position from Grade 14 to Grade 15; the Audit Analyst (Grade 14) in the Finance Department to Accounting Supervisor (Grade 15); the vacant Assistant Director of Public Safety – Emergency Management Division (Grade 13) position to Emergency Management Administrative Officer (Grade 10); and the 35 hour Senior Secretary (Grade 8) position in the Emergency Medical Services Division to a 40 hour Administrative Secretary (Grade 9) for the Department of Public Safety.



**Operating**

General insurance costs have been reviewed and budget projections include an 8% increase over fiscal year 2013. Property insurance has been budgeted into each department/division at specific locations. 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 \$150/hour for the proposed budget.

**Pension and Post-Retirement Benefits**

The fiscal year 2014 budget includes funding in each cost center for a contribution to the Pension Fund of \$1,478,654. General Fund portion is \$1,146,654 and the Sewer Fund portion is \$332,000. Kent County makes contributions on behalf of its employees under employer pick up. Starting in fiscal year 2010, eligible employees hired before December 21, 2010 have one percent (1%) of base salary deducted over 26 pay cycles for this purpose. Employees hired on or after December 21, 2010 have three percent 3% deducted from base salary over \$6,000. Employees may not make direct contributions to the pension. The last annual pension actuarial study dated January 31, 2013 recommended a contribution of \$1,418,125 however the Levy Court has opted to contribute at the same level as the fiscal 2013 recommended amount of \$1,478,654.

The Levy Court authorized creation of an irrevocable trust for payment of retiree health care benefits in accordance with Governmental Accounting Standards Board (GASB) rules. Under GASB 45 these benefits are known as Other Post Employment Benefits with the acronym being OPEB. Ordinance number 06-38 was adopted in 2006 establishing the trust. Monies previously earmarked for funding this liability were deposited into the trust on February 1, 2007. Accordingly, the fiscal year 2014 budget includes monies to continue funding OPEB. The County's last actuarial study for OPEB was January 2013 and the recommended annual contribution was \$616,016 for FY 2014 and 2015, which is included in the fiscal year 2014 budget. Each cost center contains a proportional amount with the General Fund portion being \$473,916 and the Sewer Fund portion being \$142,100.

### **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.

### **Library Reciprocal Borrowing**

The current rate for library reciprocal borrowing is \$2.65 a book or equivalent.

### **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 division provides maintenance and custodial service for the Kent County Administrative Complex, Public Safety buildings and the Library. The costs for this division 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 division 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 division are allocated to the direct cost centers based on their number of employees.
- 3) **Information Technology** – The Information Technology division 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 division 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 Finance Department provides accounting services for all cost centers. This department records revenues and expenditures, maintains the district and contract users 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) **Comptroller** – The Comptroller's office reviews and approves all invoices and disburses County funds. The office also has the duty to audit all cash accounts of the County. The 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) **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.
  
- 7) **General Administration** – General administration includes Levy Court Commissioners, 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.

## General Fund Fees

The following General Fund fee explanations are provided for information purposes only and are subject to change. A complete listing of fees is available under the County Code §128.

### **Department of Administration**

#### **Information Technology:**

\$60.00 per hour is charged for computer operation time (\$15.00 minimum) and \$60.00 per hour (\$60.00 minimum) is charged for customized programming.

#### **Personnel:**

*Amish Identification Cards:* Residents of Kent County with personal convictions prohibiting facial photographs may request a County government issued personal verification card. The cost is \$40.00 and the identification card is valid for 5 years.

#### **Levy Court:**

*Disks of recorded meeting -* Cost is determined by the hourly rate of pay of the employee preparing the copies plus \$5.00 for each disk.

*Room Rental Fees:* The fees range from \$20.00 - \$60.00 an hour. The fees are charged based on the type of room rented and if equipment is needed.

*Building Entrance ID's:* Passes are issued to enter the building after normal business hours for title searchers, attorneys, etc., for a fee of \$40.00 per year.

### **Department of Finance**

#### **Board of Assessment:**

Fees consist of \$10.00 for estimating the assessment and property tax for new construction; \$15.00 per hour for extended research; \$1.00 per page for copies and \$1.50 for faxes

#### **Tax Section of Finance:**

*Manufactured Housing Letter Fee:* Letters issued to manufactured homeowners stating that County taxes are current (used to change title) for a \$20.00 fee

*Monitions Expenses:* County notification to property owners of delinquent tax and/or sewer service charges and warning of possible exposure of property to public sale by Sheriff is an \$80.00 fee for the first notice and \$80.00 fee for the second notice. Filing with attorney, title search, document preparation, etc., fees ranging from \$10.00 to \$100.00

*County Monitions Fees:* \$50.00 fee paid to County from sale price of property sold at tax sale for preparation of monition.

#### **Finance:**

*Return Check Fee:* \$30.00 per check returned to a County office for non-payment. This fee is assessed in addition to the original amount of the check.

**Department of Planning Services****Inspections & Enforcement:**

*Building permit fees:* are based on valuation of construction with the minimum fee being \$50.00 (with the exception of farm buildings which are \$30.00) Fees are collected for building permits and related services (re-inspections, forms, code books, etc.).

*Code Enforcement Fines:* Fines levied and collected by the Justice of the Peace courts when violation matters are taken to court. These fines are determined by the presiding Judge.

*Addressing:* Fee of \$25.00 is charged for addressing of new construction or placement of dwelling units.

*Certificate of Occupancy:* There is a \$50.00 fee per dwelling except hotels, which are \$10.00 per dwelling or a minimum of \$100.00. Temporary certificates are \$75.00 renewable in 30 day increments.

*Manufactured Housing Demolition Reimbursement:* There is a \$100.00 permit fee plus reimbursement of fees paid out by the County for demolition of derelict manufactured homes.

*House Demolition:* There is a \$100.00 Permit Fee plus reimbursement of the fees paid out by the County to demolish unsafe and condemned structures. If payment is not received a lien may be placed on the property and funds collected when the property is sold.

**Planning:**

*Planning Applications:* Fees ranging from \$100.00 - \$1000.00+ for Conditional Use with and without Site Plan, Home Occupation, Check Print Review, Variance, Lot Line Adjustments, Subdivisions, etc.

*Planning Maps:* Zoning, Growth Zone, Comprehensive Plan, etc., maps provided to public at a charge of \$10.00 to \$20.00 per page

*Planning – Zoning Applications:* Cost of zoning application for re-zoning of properties is \$800.00 plus \$50.00 per acre or portion thereof

*Planning – Copy Fees:* \$0.25 per page up to and including 100 copies, then \$0.10 per page beyond 100 pages. With a minimum fee of \$1.00 for copies

**Geographic Information Systems:**

Aerial photographs, copy maps and addressing maps to CD – fees ranging from \$10.00 to \$500.00

**Kent County Community Board of Appeals filing fee: \$50.00**

**Department of Community Services****Recreation:**

Programs and Trips \$0 - \$250.00, Camps \$50.00 - \$400.00 and Leagues \$35.00 - \$800.00. There is a refund processing fee of \$5.00.

**Parks:**

Field rentals are available from March 1 – November 15

**Big Oak Ball Fields**

Weekends 1 field \$80.00 per day, Full weekend 1 field \$150.00, Seasonal individual league rental (Up to 3 weekday nights not to exceed 12 weeks) \$600.00 per field.

Multipurpose Sports Fields – 1 Field \$80.00 per day, Full weekend 1 field \$150.00. Seasonal individual league rental (Up to 3 weekday nights not to exceed 12 weeks) \$600.00 per field.

**Browns Branch Ball Fields**

Weekends 1 field \$80.00 per day, Full weekends 1 field \$150.00

Multipurpose Sports Fields – 1 Field \$80.00 per day, Full weekend 1 field \$150.00.

Season individual league rental (Up to 3 weekday nights not to exceed 12 weeks) \$600.00 per field.

**Brecknock Youth Only Ball Fields**

Weekends 1 field \$50.00 a day, Full weekend 1 field \$90.00

Multipurpose Sports Field – 1 field \$80.00 per day, Full weekends 1 field \$150.00

Seasonal individual league rental, (Up to 3 weekday nights not to exceed 12 weeks) \$600.00 per field.

Any individual sports field may be reserved weekdays for an hourly fee of \$15.00 with a two hour minimum.

**Library:**

*Fines:* \$0.10 per day, per item for overdue books or other items on loan from the Library

**Department of Public Safety****Emergency Medical Services:**

*Paramedic Fees – Special Events:* Fees for providing paramedic services for special events such as Dover Downs NASCAR races

**Row Offices****Clerk of the Peace:**

*Marriage and Civil Union Licenses:* Marriage and Civil Union licenses issued at \$50.00 for residents and active duty military and \$100.00 for non-residents. Certified copies of licenses issued at \$25.00 each, of which \$15.00 goes to the State of Delaware for Domestic Violence. Transcripts of Levy Court meeting minutes are charged by the hourly wage based on the amount of time to prepare

*Ceremony Fees:* Ceremony performance fee of \$50.00 for residents and active military and \$100.00 for non-residents.

*Photocopy Fees:* Photocopy fees of \$0.25 per page with a \$1.00 minimum.

**Register of Wills:**

*Closing cost:* 1.75% of the net value of the estate.

*Filing petition for granting letters of administration and testamentary:* \$5.00 per page, two or more personal representatives \$10.00.

*Granting letters of administration under seal, making bond and making registry:* Ranges from \$25.00 - \$100.00 and up, per account based on value of the estate.

*Exemplification fees:* \$25.00, plus \$2.00 each additional page.

*Advertising:* Rates vary with cost of ad and are reimbursed from customer.

**Recorder of Deeds:**

*Recording:* Deeds, mortgages, certificates, development plots, satisfactions, etc. with fees ranging from \$10.00 per page to \$60.00 per page and \$3.00 per account to \$30.00 per account.

*Real Estate Transfer Tax Processing:* 1% (one percent) of selling price of property outside of the incorporated areas.

*Local Government Records Maintenance:* \$25.00 per document (of which \$24.75 goes to The State of Delaware).

*Recorders Maintenance Fee:* \$1.00 per account.

*State Document Fee:* \$5.00 per document (of which \$4.75 goes to the State Housing Authority).

*Recorder of Deeds Copies:* \$1.00 per page for copies, \$7.00 per page for certified copies.

*Internet Access (Unlimited) to Recorder of Deeds indexes and images:* \$50.00 per month per user.

*Rejection Fee:* \$20.00 fee per document for all rejected documents.

**Sheriff:**

*Serving of In-State Summons and Complaints:* \$30.00 for one defendant and \$5.00 for each additional defendant at the same address. \$75.00 for out of state servings, for each serving.

*Sheriff Monitions/Auction Fees:* Sheriff's sales fees range up to \$500.00.

*Sherriff Fee:* A fee of 4 percent of the bid price charged on all Sheriff sales (tax, mortgage and personal). The maximum fee shall be \$10,000. The minimum fee shall be \$500.00

*Certified Mailing Fees:* \$20.00 per mailing.

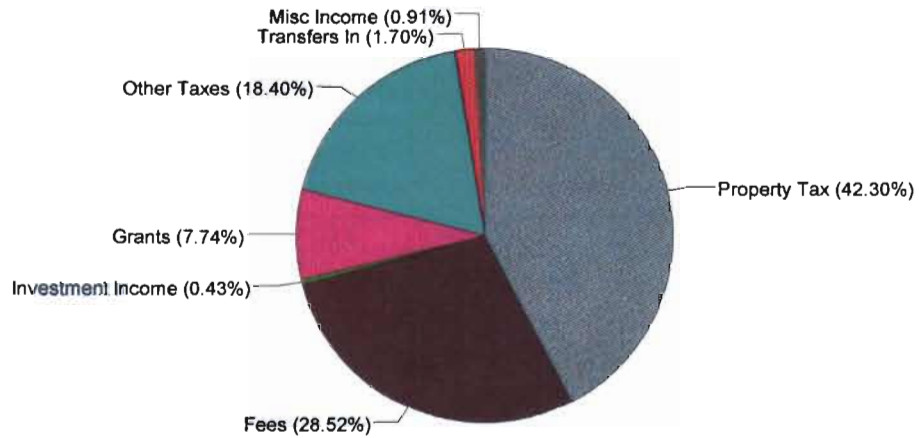
**Special Programs:**

*Dog Licenses:* See Kent County Code §128-50 for a complete listing of types of dog licenses and fees.

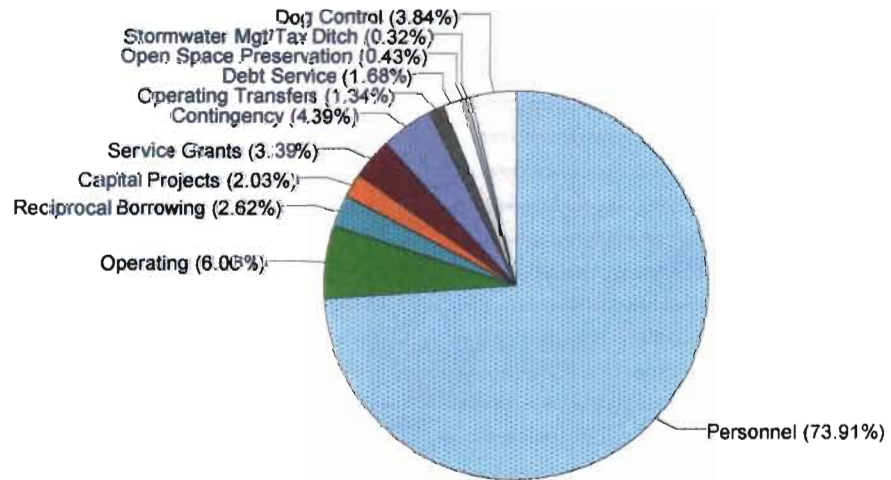


# General Fund

## Revenues



## Expenditures



<b>Summary of General Fund Revenues</b>
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Revenue Description	Actual FY 2011	Actual FY 2012	Adopted FY 2013	Amended FY 2013	Adopted FY 2014
<b>Taxes</b>					
Property Taxes - Current	9,666,230	9,514,406	9,500,000	9,500,000	9,660,000
Property Taxes - Delinquent	259,636	273,907	250,000	250,000	250,000
Library Tax - Current	675,869	614,359	612,800	612,800	614,000
Library Tax - Delinquent	18,895	18,656	12,000	12,000	12,500
Suburban Parks - Current	15,346	15,608	15,300	15,300	15,300
Suburban Parks - Delinquent	207	106	-	-	-
Real Estate Transfer Tax	2,605,293	3,021,612	2,800,000	2,800,000	3,300,000
Telephone Tax	326,606	270,015	270,000	270,000	270,000
Penalty & Interest	103,895	125,764	80,000	80,000	100,000
<b>Total Tax Revenue</b>	<b>13,671,977</b>	<b>13,854,433</b>	<b>13,540,100</b>	<b>13,540,100</b>	<b>14,221,800</b>
<b>Payment in Lieu of Taxes</b>	<b>6,145</b>	<b>5,991</b>	<b>5,500</b>	<b>5,500</b>	<b>6,000</b>
<b>Federal Grants</b>					
Emergency Management Planning Grant	83,920	96,936	100,400	100,400	130,200
<b>State Grants</b>					
LEPC Grant	46,900	45,407	45,400	37,420	61,100
DEMA Special Project Grants	8,666	15,314	-	6,370	-
Library Standards Grant	184,598	172,486	172,400	171,030	163,300
State Paramedic Grant	1,287,700	1,335,616	1,413,400	1,413,400	1,450,300
Rat Abatement State Grant	10,000	10,000	10,000	10,000	10,000
Planning Grant	-	-	-	3,219	-
Parks Grant	-	-	-	2,580	-
Library Grant	-	-	-	4,000	-
<b>Total Grants</b>	<b>1,621,784</b>	<b>1,675,759</b>	<b>1,741,600</b>	<b>1,748,419</b>	<b>1,814,900</b>
<b>Fees for Services</b>					
Dog License Fees	95,806	104,636	82,500	82,500	82,500
Animal Fines	-	17,577	-	-	-
Building Entrance ID's Fees	480	400	500	500	400
Room Rental Fees	1,692	2,675	2,000	2,000	2,000
Amish ID Fees	3,440	4,240	4,600	4,600	4,000
Information Technology Fees	6,571	5,962	5,000	5,000	5,000
Return Check Fees	1,560	1,743	2,000	2,000	1,800
Manufactured Housing Letter Fees	11,940	13,240	12,000	12,000	12,000
Assessment Office Fees	562	568	500	500	500
Park Rental Fees	2,730	4,150	2,800	2,800	4,000
Recreation Fees	319,765	330,899	310,000	310,000	315,000
Library Fines	14,597	15,811	12,000	12,000	15,000
Library Materials Replacement Fees	448	693	600	600	600
Library Copy Fees	218	5,180	4,800	4,800	5,700

Revenue Page 2	Actual FY 2011	Actual FY 2012	Adopted FY 2013	Amended FY 2013	Adopted FY 2014
Tax Mapping Fees	3,639	1,578	2,000	2,000	1,000
Street Addressing Fees	11,600	12,250	10,000	10,000	10,000
Inspections & Enforcement Fees	988,445	1,080,682	1,000,000	1,000,000	1,150,000
House Demolition Reimbursement	27,771	31,358	30,000	30,000	30,000
Grass Cutting Reimbursement	29,797	39,772	40,000	40,000	40,000
Code Enforcement Fines	351	5,996	300	300	1,000
Manufactured Housing Demo. Reimb.	8,410	13,425	15,000	15,000	13,000
Planning Applications Fees	81,782	69,660	50,000	50,000	47,000
Planning Maps Fees	220	572	200	200	200
Planning Forms/Documents Fees	920	660	1,000	1,000	800
Zoning Applications Fees	19,340	17,820	19,000	19,000	14,000
Planning Copy Fees	167	253	200	200	100
HUD Fees	1,800	300	-	-	-
Paramedic Fees - Special Events	77,499	75,796	73,000	73,000	75,000
Clerk of the Peace Fees	58,595	58,830	60,000	60,000	52,800
Marriage Ceremony Fees	26,250	26,250	25,000	25,000	21,600
Monitions Expenses Reimbursements	23,063	43,721	27,000	27,000	62,000
County Monitions Fees	52,554	59,715	33,000	33,000	40,000
Recorder of Deeds Fees	2,020,861	2,268,929	2,000,000	2,000,000	2,400,000
Recorder of Deeds Copy Fees	221,464	153,488	221,000	221,000	90,000
Real Estate Transfer Tax Processing Fees	71,415	77,186	78,000	78,000	85,000
Local Government Records Maint. Fees	7,940	8,650	8,000	8,000	8,500
Recorders Maintenance Fees	19,324	20,839	20,000	20,000	20,000
State Document Fees	7,940	8,650	8,000	8,000	8,500
Deeds Internet Fees	62,370	68,940	60,000	60,000	53,500
Register of Wills Fees	611,298	472,613	450,000	450,000	500,000
Wills Advertising Reimbursements	4,989	6,001	7,000	7,000	6,000
Wills Copy Fees	1,069	810	1,000	1,000	900
Sheriff Civil Fees	364,472	358,747	350,000	350,000	275,000
Sheriff Monitions/Auction Fees	44,380	55,527	25,000	25,000	30,000
Sheriff Fee on Sales	2,216,829	2,574,792	1,200,000	1,200,000	1,200,000
IRB Financing Fees	131,075	-	-	-	-
<b>Total Fees for Services</b>	<b>7,657,438</b>	<b>8,121,584</b>	<b>6,253,000</b>	<b>6,253,000</b>	<b>6,684,400</b>
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
<b>Total Rental Income</b>	<b>23,186</b>	<b>23,186</b>	<b>23,200</b>	<b>23,200</b>	<b>23,200</b>
<b>Employee Pension Withholding</b>	<b>93,323</b>	<b>106,846</b>	<b>119,000</b>	<b>119,000</b>	<b>121,000</b>
<b>Interest Income</b>	<b>126,056</b>	<b>94,842</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Other Revenues</b>	<b>84,298</b>	<b>28,674</b>	<b>40,000</b>	<b>40,200</b>	<b>70,000</b>
<b>Operating Transfer from Capital Projects</b>	<b>249,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Transfer from Fund Balance</b>	<b>-</b>	<b>-</b>	<b>600,200</b>	<b>700,200</b>	<b>398,750</b>
<b>Total Revenues</b>	<b>\$ 23,533,211</b>	<b>\$ 23,911,315</b>	<b>\$ 22,422,600</b>	<b>\$ 22,529,619</b>	<b>\$ 23,440,050</b>

### Summary of General Fund Expenditures

Expenditure Description	Actual FY 2011	Actual FY 2012	Adopted FY 2013	Amended FY 2013	Adopted FY 2014
<b>Departmental Expenditures</b>					
<b>Unrestricted Funds</b>					
<b>General Administration</b>					
Administration	\$ 940,600	\$ 925,829	\$ 989,200	\$ 989,200	\$ 1,011,900
Economic Development	-	83,413	167,800	167,800	177,300
Information Technology	1,021,552	1,010,631	1,045,400	1,045,400	1,080,200
Personnel	352,446	394,892	397,900	397,900	417,500
Legal Services	85,548	95,513	156,700	156,700	156,700
<b>Finance Department</b>					
Finance Administration	319,678	322,195	337,400	337,400	322,000
Accounting Services	676,701	702,179	733,200	733,200	711,500
Tax Section	511,753	507,640	503,900	503,900	524,100
Monitions Office	165,019	187,398	192,300	192,300	197,100
Assessment Division	1,074,804	1,048,610	1,047,600	1,047,600	1,078,600
Board of Assessment	44,367	44,573	25,600	25,600	-
<b>Community Services</b>					
Community Services Administration	194,415	202,201	198,500	198,500	203,600
Library Services	1,142,904	1,207,242	1,309,900	1,315,104	1,335,400
Recreation	690,270	714,846	726,600	726,600	765,700
Parks	761,071	781,658	806,300	809,875	839,600
Suburban Parks	15,245	15,224	15,300	15,300	15,300
<b>Planning Services</b>					
Planning Services Administration	232,876	235,388	242,700	242,700	247,600
Geographic Information Systems	589,630	608,791	533,800	533,800	541,400
Inspections & Enforcement	1,541,480	1,574,170	1,552,700	1,567,318	1,586,400
Zoning Inspections & Enforcement	92,415	107,932	104,000	104,000	106,700
Planning Division	1,264,155	1,236,802	1,314,100	1,317,319	1,282,300
Manufactured Housing	109,524	109,675	109,500	111,000	111,700
<b>Public Safety</b>					
Public Safety Administration	75,694	83,912	86,400	86,400	90,600
Emergency Communications	1,986,687	2,162,043	2,352,000	2,352,000	2,428,900
Mobile Command Center	19,845	21,056	25,700	25,700	26,900
Emergency Medical Services	4,215,866	4,369,666	4,623,100	4,623,100	4,747,000
EMS - Special Event & Non-Reimbursable Costs	458,532	497,762	639,700	639,700	618,600
Emergency Management	158,144	172,224	200,800	208,158	260,400
<b>Public Works</b>					
County Complex - Facilities Mgt.	709,552	727,691	782,300	782,300	767,300

<b>Expenditure Page 2</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Adopted FY 2013</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
<b>Row Offices</b>					
Clerk of the Peace	215,240	224,071	231,400	231,400	237,300
Comptroller	148,564	153,924	159,800	159,800	162,800
Recorder of Deeds	660,916	605,193	554,500	554,500	592,300
Register of Wills	328,323	346,578	339,700	339,700	355,400
Sheriff	569,321	561,336	605,700	605,700	610,500
<b>Special Grants and Programs</b>					
Open Space Preservation (1)	174,904	95,714	100,000	106,462	100,000
Storm Water Management/Tax Ditch (2)	-	-	75,000	225,000	75,000
Dog Control Support	891,335	840,715	840,800	840,800	900,000
Community Service Grants	626,347	566,501	691,000	793,000	793,850
<b>Other Expenditures</b>					
Contingency	-	-	900,000	967,200	1,028,100
Building Security	-	-	120,000	60,000	60,000
Debt Retirement	145,140	150,347	157,300	157,300	161,500
Interest Expense	248,151	243,148	237,600	237,600	231,600
Benefit to Retirees	91,013	48,375	100,000	100,000	60,000
<b>Total Unrestricted Funds</b>	<b>23,550,027</b>	<b>23,987,058</b>	<b>26,333,200</b>	<b>26,634,336</b>	<b>27,020,650</b>
<b>Restricted Funds</b>					
LEPC Grant	39,024	38,149	45,400	56,952	69,000
Library Standards Grant	189,656	165,178	172,400	221,842	163,300
<b>Total Restricted Funds</b>	<b>228,680</b>	<b>203,327</b>	<b>217,800</b>	<b>278,794</b>	<b>232,300</b>
Less: Indirect Cost Allocation	(4,324,945)	(4,401,957)	(4,679,000)	(4,679,000)	(4,710,800)
<b>Total Operating Expenditures</b>	<b>19,453,762</b>	<b>19,788,428</b>	<b>21,872,000</b>	<b>22,234,130</b>	<b>22,542,150</b>
<b>Operating Transfers</b>					
<b>Capital Projects Fund</b>					
General Fund Contribution	1,069,200	52,127	88,000	88,000	295,400
DE Realty Transfer Tax	57,300	114,200	118,400	118,400	160,200
Wills Fees	44,000	-	-	-	20,000
Sheriff Auction Fees	-	16,000	40,700	40,700	-
Deeds Recorder Maintain Fees	-	30,000	-	-	-
General Fund Fund Balance Transfer	-	-	-	742,250	-
Clerk of the Peace Fees	-	27,000	-	-	-
Medical Trust Fund	-	-	-	-	108,300
Community Development Block Grant	275,499	282,344	303,500	296,300	314,000
<b>Total Operating Transfers</b>	<b>1,445,999</b>	<b>521,671</b>	<b>550,600</b>	<b>1,285,650</b>	<b>897,900</b>
<b>Total Expenditures</b>	<b>\$ 20,899,761</b>	<b>\$ 20,310,099</b>	<b>\$ 22,422,600</b>	<b>\$ 23,519,780</b>	<b>\$ 23,440,050</b>

(1) Open Space Preservation amount listed in fiscal year 2013 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2013. The prior year appropriations carried forward to fiscal year 2013 is \$6,462.

(2) Storm Water Management/Tax Ditch amount listed in fiscal year 2013 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2013. The prior year appropriations carried forward to fiscal year 2013 is \$150,000.



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<b>Department of Administration</b>
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Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Building Entrance ID's Fees	\$ 480	\$ 400	\$ 500	\$ 400
Room Rental Fees	1,692	2,675	2,000	2,000
Amish ID Fees	3,440	4,240	4,600	4,000
Information Technology Fees	6,571	5,962	5,000	5,000
<b>Total</b>	<b>\$ 12,183</b>	<b>\$ 13,277</b>	<b>\$ 12,100</b>	<b>\$ 11,400</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Administration	\$ 940,600	\$ 925,829	\$ 989,200	\$ 1,011,900
Economic Development	-	83,413	167,800	177,300
Information Technology	1,021,552	1,010,631	1,045,400	1,080,200
Personnel	352,446	394,892	397,900	417,500
Legal	85,548	95,513	156,700	156,700
Subtotal	\$ 2,400,146	\$ 2,510,278	\$ 2,757,000	\$ 2,843,600
Less: Indirect Costs	(2,400,146)	(2,426,865)	(2,589,200)	(2,666,300)
<b>Total</b>	<b>\$ -</b>	<b>\$ 83,413</b>	<b>\$ 167,800</b>	<b>\$ 177,300</b>



## General Administration

### Mission

General 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 General 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 appointed 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:

<b>Departmental Revenue</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Building Entrance ID's Fees	\$ 480	\$ 400	\$ 500	\$ 400
Room Rental Fees	1,692	2,675	2,000	2,000
<b>Total</b>	<b>\$ 2,172</b>	<b>\$ 3,075</b>	<b>\$ 2,500</b>	<b>\$ 2,400</b>

Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 774,336	\$ 750,571	\$ 788,800	\$ 796,000
Travel	9,026	5,929	14,600	18,800
Insurance	63,487	67,438	68,400	73,900
Office Supplies	20,739	18,031	25,800	23,300
Furniture/Equipment	1,077	788	1,200	8,400
Legal/Contract Services	42,869	52,278	55,800	60,800
Utilities	8,359	8,645	9,200	9,500
Maintenance	3,410	1,110	3,200	-
Vehicle Expense	-	-	200	200
Miscellaneous	17,297	21,039	22,000	21,000
<b>Total</b>	<b>\$ 940,600</b>	<b>\$ 925,829</b>	<b>\$ 989,200</b>	<b>\$ 1,011,900</b>

## 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.

The Economic Development Director and Staff also function as Director and Staff for the KEP (Kent Economic Partnership, a 501(c)(3) non profit corporation that promotes economic development initiatives in Kent County), and in that capacity they report to the eleven member KEP Board of Directors which is appointed by the Kent County Levy Court Commissioners.

Additional responsibilities of the Economic Development office include functioning as staff for the Kent County Aero Park Authority (a seven member Authority that is appointed by the Kent County Levy Court) as they fulfill their mission to develop the Kent County Aero Park and the adjacent Civil Air Terminal.

### **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:

<b>Departmental Expense</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ -	\$ 80,549	\$ 127,000	\$ 136,600
Travel	-	-	1,000	1,900
Insurance	-	-	1,000	1,000
Indirect Costs	-	-	25,900	26,600
Office Supplies	-	695	3,335	2,500
Legal/Contract Services	-	512	6,000	4,700
Utilities	-	897	500	700
Vehicle Expense	-	735	1,000	2,300
Miscellaneous	-	25	2,065	1,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 83,413</b>	<b>\$ 167,800</b>	<b>\$ 177,300</b>

Information Technology
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### 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 whom 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:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Information Technology Fees	6,571	5,962	5,000	5,000
<b>Total</b>	<b>\$ 6,571</b>	<b>\$ 5,962</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 874,783	\$ 897,491	\$ 910,500	\$ 938,900
Insurance	5,042	4,820	5,200	5,700
Office Supplies	4,238	7,271	7,915	9,000
Furniture/Equipment	29,100	5,267	-	-
Legal/Contract Services	3,180	3,752	3,500	4,700
Operational Supplies	5,643	-	2,000	4,300
Utilities	16,159	12,417	18,000	14,200
Maintenance	83,308	79,386	95,000	98,000
Vehicle Expense	99	227	285	400
Consulting Fees	-	-	3,000	5,000
<b>Total</b>	<b>\$ 1,021,552</b>	<b>\$ 1,010,631</b>	<b>\$ 1,045,400</b>	<b>\$ 1,080,200</b>

## Personnel

### Mission

The Personnel office is a strategic partner in the deployment and retention of high quality human resources among the six County departments, five 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:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Amish ID	3,440	4,240	4,600	4,000
<b>Total</b>	<b>\$ 3,440</b>	<b>\$ 4,240</b>	<b>\$ 4,600</b>	<b>\$ 4,000</b>

#### Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adoped FY 2014
Personnel	\$ 316,040	\$ 357,351	\$ 348,200	\$ 340,100
Travel	2,043	2,349	1,700	3,700
Insurance	2,375	2,466	2,800	3,100
Office Supplies	9,044	9,571	10,800	10,100
Furniture/Equipment	1,125	1,125	1,200	1,300
Legal/Contract Services	8,871	10,576	18,200	15,100
Operating Supplies	3,184	3,196	3,169	3,500
Utilities	1,449	1,380	1,600	1,600
Maintenance	7,424	7,319	8,200	10,300
Vehicle Expense	-	-	100	100
Consultant	-	-	-	28,000
Miscellaneous	891	(441)	1,931	600
<b>Total</b>	<b>\$ 352,446</b>	<b>\$ 394,892</b>	<b>\$ 397,900</b>	<b>\$ 417,500</b>

Legal
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Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Legal/Contract Services	\$ 85,548	\$ 95,513	\$ 156,700	\$ 156,700
<b>Total</b>	<b>\$ 85,548</b>	<b>\$ 95,513</b>	<b>\$ 156,700</b>	<b>\$ 156,700</b>





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<b>Department of Finance</b>
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## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Property Taxes - Current	\$ 9,666,230	\$ 9,514,406	\$ 9,500,000	\$ 9,660,000
Property Taxes - Delinquent	259,636	273,907	250,000	250,000
Penalty & Interest	103,895	125,764	80,000	100,000
Payment in Lieu of Taxes	6,145	5,991	5,500	6,000
Return Check Fees	1,560	1,743	2,000	1,800
Manufactured Housing Letter Fees	11,940	13,240	12,000	12,000
Monitions Expenses Reimbursement	23,063	43,721	27,000	62,000
County Monition Fees	52,554	59,715	33,000	40,000
Assessment Office Fees	562	568	500	500
<b>Total</b>	<b>\$ 10,125,585</b>	<b>\$ 10,039,055</b>	<b>\$ 9,910,000</b>	<b>\$ 10,132,300</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Finance Administration	\$ 319,678	\$ 322,195	\$ 337,400	\$ 322,000
Accounting Services	676,701	702,179	733,200	711,500
Tax Section	511,753	507,640	503,900	524,100
Monitions	165,019	187,398	192,300	197,100
Assessment Division	1,074,804	1,048,610	1,047,600	1,078,600
Board of Assessment	44,367	44,573	25,600	-
Subtotal	2,792,322	2,812,595	2,840,000	2,833,300
Less: Indirect Costs	(996,379)	(1,024,374)	(1,070,600)	(1,033,500)
<b>Total</b>	<b>\$ 1,795,943</b>	<b>\$ 1,788,221</b>	<b>\$ 1,769,400</b>	<b>\$ 1,799,800</b>

Finance Administration
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### 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, and manages County investments. 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:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 316,615	\$ 319,374	\$ 329,600	\$ 315,100
Travel	-	-	2,800	2,800
Insurance	1,492	1,430	1,700	1,800
Office Supplies	659	520	1,200	1,200
Legal/Contract Services	167	172	1,200	200
Utilities	745	699	800	800
Miscellaneous	-	-	100	100
<b>Total</b>	<b>\$ 319,678</b>	<b>\$ 322,195</b>	<b>\$ 337,400</b>	<b>\$ 322,000</b>

## 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:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 616,092	\$ 642,129	\$ 668,300	\$ 643,800
Insurance	3,877	3,708	4,100	4,400
Office Supplies	9,022	6,979	8,800	9,100
Furniture/Equipment	2,112	2,112	2,200	2,600
Legal/Contract Services	502	637	600	1,000
Utilities	2,381	2,253	2,400	2,400
Maintenance	42,655	44,361	46,600	48,000
Miscellaneous	60	-	200	200
<b>Total</b>	<b>\$ 676,701</b>	<b>\$ 702,179</b>	<b>\$ 733,200</b>	<b>\$ 711,500</b>

Tax Section
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### 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, street lights 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. Effective June 7, 2011, per House Bill 294 as amended by Senate Bill 1 and approved April 27, 2010, the elected Office of Receiver of Taxes and County Treasurer was eliminated and all former responsibilities were absorbed by the Department of Finance.

### Goals

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

#### Tax Section – 4060

#### Revenues:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Property Taxes - Current	\$ 9,666,230	\$ 9,514,406	\$ 9,500,000	\$ 9,660,000
Property Taxes - Delinquent	259,636	273,907	250,000	250,000
Penalty & Interest	103,895	125,764	80,000	100,000
Payment in Lieu of Taxes	6,145	5,991	5,500	6,000
Return Check Fees	1,560	1,743	2,000	1,800
Manufactured Housing Letter Fees	11,940	13,240	12,000	12,000
<b>Total</b>	<b>\$ 10,049,406</b>	<b>\$ 9,935,051</b>	<b>\$ 9,849,500</b>	<b>\$ 10,029,800</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 224,441	\$ 221,872	\$ 230,800	\$ 240,000
Insurance	2,658	2,183	2,600	2,900
Indirect Costs	206,663	208,966	184,400	195,000
Office Supplies	57,284	53,741	62,800	62,600
Legal/Contract Services	3,126	3,319	4,800	4,800
Utilities	2,065	1,985	2,100	2,100
Maintenance	15,168	15,073	15,900	15,900
Vehicle Expense	278	432	300	600
Miscellaneous	70	69	200	200
<b>Total</b>	<b>\$ 511,753</b>	<b>\$ 507,640</b>	<b>\$ 503,900</b>	<b>\$ 524,100</b>

## Monitions - 4061

## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Monitions Expenses Reimbursement	\$ 23,063	\$ 43,721	\$ 27,000	\$ 62,000
County Monitions Fees	52,554	59,715	33,000	40,000
<b>Total</b>	<b>\$ 75,617</b>	<b>\$ 103,436</b>	<b>\$ 60,000</b>	<b>\$ 102,000</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 62,483	\$ 63,417	\$ 65,700	\$ 68,600
Insurance	746	780	1,000	1,300
Indirect Costs	54,159	55,952	54,600	56,100
Office Supplies	469	852	1,200	1,300
Legal/Contract Services	46,831	66,076	69,300	69,300
Utilities	331	321	400	400
Miscellaneous	-		100	100
<b>Total</b>	<b>\$ 165,019</b>	<b>\$ 187,398</b>	<b>\$ 192,300</b>	<b>\$ 197,100</b>

## Assessment

### 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

## Revenues:

<b>Departmental Revenue</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Assessment Office Fees	\$ 562	\$ 568	\$ 500	\$ 500
<b>Total</b>	<b>\$ 562</b>	<b>\$ 568</b>	<b>\$ 500</b>	<b>\$ 500</b>

## Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 751,987	\$ 723,024	\$ 744,100	\$ 760,000
Travel	-	2,188	2,200	2,200
Insurance	13,400	13,378	13,800	16,300
Indirect Costs	257,650	254,223	225,700	231,400
Office Supplies	9,259	14,335	12,000	13,400
Furniture/Equipment	190	-	800	1,400
Legal/Contract Services	8,938	7,800	12,200	16,300
Operating Supplies	22	-	600	1,100
Utilities	3,311	3,127	3,400	3,400
Maintenance	26,817	26,585	26,900	27,600
Vehicle Expense	3,230	3,915	5,700	5,300
Miscellaneous	-	35	200	200
<b>Total</b>	<b>\$ 1,074,804</b>	<b>\$ 1,048,610</b>	<b>\$ 1,047,600</b>	<b>\$ 1,078,600</b>



Board of Assessment
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### Mission

The Board of Assessment for Kent County is established by State statute (9 Delaware Code Section 8201) and is comprised of three members, each of whom serves a four-year term. Effective January 8, 2013, per HB 169 as amended by HA 1 and signed by Governor Jack Markell on July 25, 2011, the salaried 3 member Board of Assessment is dissolved and replaced with an appointed 7 member Board of Assessment Review. The Staff and administration responsibilities of the former Board of Assessment have been incorporated into the Department of Finance.

The Board has three primary functions:

- Oversee the assessment operations of the Assessment office
- Consider applications for exemption from property taxes and to recommend to Levy Court that it approve or deny these applications
- Hear appeals by property owners of the assessments levied against their properties

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 44,367	\$ 44,573	\$ 25,600	\$ -
<b>Total</b>	<b>\$ 44,367</b>	<b>\$ 44,573</b>	<b>\$ 25,600</b>	<b>\$ -</b>

Department of Community Services
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## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Library Tax Current	\$ 675,869	\$ 614,359	\$ 612,800	\$ 614,000
Library Tax Delinquent	18,895	18,656	12,000	12,500
Library Fines	14,597	15,811	12,000	15,000
Library Material Replacement Fee	448	693	600	600
Library Copy Fees	218	5,180	4,800	5,700
Library State Grant	-	-	4,000	-
Library Standards Grant	184,598	172,486	171,030	163,300
Recreation Fees	319,765	330,899	310,000	315,000
Park Rental Fees	2,730	4,150	2,800	4,000
Park State Grant	-	-	2,580	-
Suburban Parks Tax Current	15,346	15,608	15,300	15,300
Suburban Parks Tax Delinquent	207	106	-	-
<b>Total</b>	<b>\$ 1,232,673</b>	<b>\$ 1,177,948</b>	<b>\$ 1,147,910</b>	<b>\$ 1,145,400</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Administration	\$ 194,415	\$ 202,201	\$ 198,500	\$ 203,600
Library Services	1,142,904	1,207,242	1,315,104	1,335,400
Library Standards Grant	189,656	165,178	221,842	163,300
Recreation	690,270	714,846	726,600	765,700
Parks	761,071	781,658	809,875	839,600
Suburban Parks	15,245	15,224	15,300	15,300
<b>Total</b>	<b>\$ 2,993,561</b>	<b>\$ 3,086,349</b>	<b>\$ 3,287,221</b>	<b>\$ 3,322,900</b>

Community Services Administration
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### 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 systems 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
- Address the need for indoor facilities with the construction of a Recreation Center for Kent County program use
- Expand and create new library services, facilities and programs for Kent County residents

#### Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 167,253	\$ 173,033	\$ 177,700	\$ 182,300
Insurance	928	916	1,300	1,400
Indirect Costs	25,066	26,917	17,900	18,200
Office Supplies	247	257	500	600
Legal/Contract Services	46	321	100	100
Utilities	875	757	900	900
Miscellaneous	-	-	100	100
<b>Total</b>	<b>\$ 194,415</b>	<b>\$ 202,201</b>	<b>\$ 198,500</b>	<b>\$ 203,600</b>



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## 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 bookmobile 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, story telling, author discussions, puppet shows and community interest programs

Increase the patron use of the bookmobile by increasing the number of stops and hours available to the public

Revenue:

Department Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Library Tax Current	\$ 675,869	\$ 614,359	\$ 612,800	\$ 614,000
Library Tax Delinquent	18,895	18,656	12,000	12,500
Library Fines	14,597	15,811	12,000	15,000
Library Material Replacement Fees	448	693	600	600
Library Copy Fees	218	5,180	4,800	5,700
Library State Grant	-	-	4,000	-
<b>Total</b>	<b>\$ 710,027</b>	<b>\$ 654,699</b>	<b>\$ 646,200</b>	<b>\$ 647,800</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 404,051	\$ 393,690	\$ 404,400	\$ 420,000
Travel	-	-	300	-
Insurance	10,478	11,340	7,200	8,600
Indirect Costs	108,836	83,551	214,200	214,100
Office Supplies	4,769	4,812	5,763	5,600
Furniture/Equipment	1,403	2,981	3,600	5,400
Legal/Contract Services	1,067	1,357	2,807	7,200
Operating Supplies	4,074	4,230	4,600	5,300
Utilities	36,719	30,260	38,200	38,400
Maintenance	16,616	10,717	15,730	14,000
Vehicle Expense	100	100	100	100
Miscellaneous	8,750	3,205	5,404	2,700
Reciprocal Borrowing	546,041	660,999	612,800	614,000
<b>Total</b>	<b>\$ 1,142,904</b>	<b>\$ 1,207,242</b>	<b>\$ 1,315,104</b>	<b>\$ 1,335,400</b>

Library Standards Grant
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## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Library Standard Grant	\$ 184,598	\$ 172,486	\$ 171,030	\$ 163,300
<b>Total</b>	<b>\$ 184,598</b>	<b>\$ 172,486</b>	<b>\$ 171,030</b>	<b>\$ 163,300</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 123,977	\$ 106,971	\$ 124,858	\$ 110,400
Office Supplies	210	308	483	300
Furniture/Equipment	8,696	567	5,664	5,000
Legal/Contract Services	4,800	5,800	6,400	-
Operating Supplies	38,505	41,370	66,281	36,600
Vehicle Expense	9,750	6,199	12,190	6,000
Miscellaneous	3,718	3,963	5,966	5,000
<b>Total</b>	<b>\$ 189,656</b>	<b>\$ 165,178</b>	<b>\$ 221,842</b>	<b>\$ 163,300</b>

## 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
- Work with staff and community stakeholders to develop cost-specific plans for an indoor recreation center that addresses current and future needs of Kent County citizens

Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Recreation Fees	\$ 319,765	\$ 330,899	\$ 310,000	\$ 315,000
<b>Total</b>	<b>\$ 319,765</b>	<b>\$ 330,899</b>	<b>\$ 310,000</b>	<b>\$ 315,000</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 260,120	\$ 255,012	\$ 273,800	\$ 273,800
Travel	-	-	2,600	2,800
Insurance	3,952	3,904	4,400	5,000
Indirect Costs	140,751	142,264	139,200	142,200
Office Supplies	4,189	2,981	3,600	3,700
Furniture/Equipment	-	1,980	9,505	4,500
Legal/Contract Services	251,653	281,020	263,500	295,000
Operating Supplies	11,563	9,140	9,195	16,400
Utilities	3,368	2,643	3,400	3,200
Rent	10,751	14,816	13,200	14,900
Maintenance Expenses	-	-	2,100	2,200
Vehicle Expense	1,923	1,086	2,100	2,000
Miscellaneous	2,000	-	-	-
<b>Total</b>	<b>\$ 690,270</b>	<b>\$ 714,846</b>	<b>\$ 726,600</b>	<b>\$ 765,700</b>



## 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
- Open the Hunn Conservation Area to the public by building an ADA compliant stone dust path system designed to encourage pedestrian and bike traffic
- 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 (land)
- Develop and submit grant request (DeLWCTF) for design & construction of wetland bridge spanning the Isaac Branch between the nature trail at Brecknock Park and Kesselring park land

## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Park Rental Fees	\$ 2,730	\$ 4,150	\$ 2,800	\$ 4,000
Park State Grant	-	-	2,580	-
<b>Total</b>	<b>\$ 2,730</b>	<b>\$ 4,150</b>	<b>\$ 5,380</b>	<b>\$ 4,000</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 565,170	\$ 565,838	\$ 585,600	\$ 612,100
Travel	-	2,983	1,900	1,900
Insurance	11,974	11,989	13,700	16,900
Indirect Costs	96,425	98,554	97,800	102,800
Office Supplies	1,511	1,731	2,000	1,900
Furniture/Equipment	3,498	2,070	1,800	3,400
Legal/Contract Services	9,715	13,576	12,900	14,400
Trash Pick-Up Fees	2,912	2,912	3,000	3,000
Operating Supplies	12,420	9,091	14,900	14,900
Utilities	26,694	25,563	28,800	23,900
Rent	387	-	500	1,000
Maintenance	16,869	25,769	23,500	23,500
Vehicle Expense	16,645	21,152	22,000	22,000
Miscellaneous	1,380	5,330	5,280	2,500
Contingency	(4,600)	(4,900)	(4,600)	(4,600)
Capital Expenditures	71	-	-	-
Grant/Program	-	-	795	-
<b>Total</b>	<b>\$ 761,071</b>	<b>\$ 781,658</b>	<b>\$ 809,875</b>	<b>\$ 839,600</b>

Suburban Parks
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## Revenue:

Department Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Suburban Parks Tax Current	\$ 15,346	\$ 15,608	\$ 15,300	\$ 15,300
Suburban Parks Tax Delinquent	207	106	-	-
<b>Total</b>	<b>\$ 15,553</b>	<b>\$ 15,714</b>	<b>\$ 15,300</b>	<b>\$ 15,300</b>

## Expenses:

## 4301 – Old Mill

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 2,600	\$ 2,600	\$ 2,800	\$ 2,800
Insurance	50	50	-	-
Indirect Costs	682	575	500	500
Furniture/Equipment	130	130	-	-
Operating Supplies	700	800	800	800
Maintenance	-	-	-	400
Vehicle Expense	520	520	600	200
<b>Total</b>	<b>\$ 4,682</b>	<b>\$ 4,675</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>

## 4302 - Royal Grant

Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 3,500	\$ 3,500	\$ 3,700	\$ 3,700
Insurance	100	100	-	-
Indirect Costs	681	575	500	500
Furniture/Equipment	230	230	-	-
Operating Supplies	1,000	1,100	1,100	1,100
Maintenance	-	-	-	500
Vehicle Expense	670	670	900	400
<b>Total</b>	<b>\$ 6,181</b>	<b>\$ 6,175</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>

4303 – Eagles Nest

<b>Departmental Expense</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 2,500	\$ 2,500	\$ 2,700	\$ 2,700
Insurance	100	100	-	-
Indirect Costs	682	574	500	500
Furniture/Equipment	100	100	-	-
Operating Supplies	400	500	600	600
Rent	100	100	-	-
Maintenance		-	-	400
Vehicle Expense	500	500	600	200
<b>Total</b>	<b>\$ 4,382</b>	<b>\$ 4,374</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>
<b>Total Suburban Parks</b>	<b>\$ 15,245</b>	<b>\$ 15,224</b>	<b>\$ 15,300</b>	<b>\$ 15,300</b>



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Department of Planning Services
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## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Tax Mapping Fees	\$ 3,639	\$ 1,578	\$ 2,000	\$ 1,000
Street Addressing Fees	11,600	12,250	10,000	10,000
Inspections & Enforcement Fees	988,445	1,080,682	1,000,000	1,150,000
House Demolition Reimbursement	27,771	31,358	30,000	30,000
Grass Cutting Reimbursement	29,797	39,772	40,000	40,000
Rat Abatement State Grant	10,000	10,000	10,000	10,000
Code Enforcement Fines	351	5,996	300	1,000
Manufactured Housing Demo Reimb	8,410	13,425	15,000	13,000
Planning Application Fees	81,782	69,660	50,000	47,000
Planning Map Fees	220	572	200	200
Planning Forms and Documents	920	660	1,000	800
Planning/Zoning Application Fees	19,340	17,820	19,000	14,000
Planning Copy Fees	167	253	200	100
Planning State Grant	-	-	3,219	-
<b>Total</b>	<b>\$ 1,182,442</b>	<b>\$ 1,284,026</b>	<b>\$ 1,180,919</b>	<b>\$ 1,317,100</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Planning Services Administration	\$ 232,876	\$ 235,388	\$ 242,700	\$ 247,600
Geographic Information Systems	589,630	608,791	533,800	541,400
Inspections & Enforcement	1,541,480	1,574,170	1,567,318	1,586,400
Zoning Inspections & Enforcement	92,415	107,932	104,000	106,700
Planning Division	1,264,155	1,236,802	1,317,319	1,282,300
Manufactured Housing	109,524	109,675	111,000	111,700
<b>Total</b>	<b>\$ 3,830,080</b>	<b>\$ 3,872,758</b>	<b>\$ 3,876,137</b>	<b>\$ 3,876,100</b>

## 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, Zoning Inspections, Manufactured Housing 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 implementation of the 2008 Comprehensive Plan recommendations;
- 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 2008 Kent County Comprehensive Plan Update
- Expand on-line information services to applicants and citizens of Kent County regarding the Planning and Inspection & Enforcement divisions to include on-line applications
- Complete the transition to County maintenance and website hosting of GIS data

## Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 178,650	\$ 180,438	\$ 190,700	\$ 195,300
Insurance	1,065	1,027	1,300	1,500
Indirect Costs	52,303	53,004	49,500	49,600
Office Supplies	446	510	600	600
Legal/Contract Services	40	60	200	200
Utilities	372	349	400	400
<b>Total</b>	<b>\$ 232,876</b>	<b>\$ 235,388</b>	<b>\$ 242,700</b>	<b>\$ 247,600</b>



## 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
- To link the County base map to the County 911 addressing database and also the AS-400 data
- Create and maintain the GIS website in house and eliminate our current GIS web site SmartMAP allowing us to reduce the maintenance cost. Tie AS-400 and HTE data to new GIS web site to provide a one stop shop of information

## Revenue:

<b>Departmental Revenue</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Tax Mapping	\$ 3,639	\$ 1,578	\$ 2,000	\$ 1,000
Street Addressing Fees	11,600	12,250	10,000	10,000
<b>Total</b>	<b>\$ 15,239</b>	<b>\$ 13,828</b>	<b>\$ 12,000</b>	<b>\$ 11,000</b>

## Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 428,367	\$ 443,347	\$ 382,500	\$ 389,500
Insurance	2,840	2,713	2,800	3,000
Indirect Costs	139,490	141,133	127,200	124,100
Office Supplies	2,008	3,376	3,400	2,500
Furniture/Equipment	935	952	1,000	1,000
Legal/Contract Services	586	838	1,000	1,000
Utilities	1,408	1,340	1,500	1,500
Maintenance	13,996	15,092	14,400	18,800
<b>Total</b>	<b>\$ 589,630</b>	<b>\$ 608,791</b>	<b>\$ 533,800</b>	<b>\$ 541,400</b>

## 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:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Inspections & Enforcement Fees	\$ 988,445	\$ 1,080,682	\$ 1,000,000	\$ 1,150,000
House Demolition Reimbursement	27,771	31,358	30,000	30,000
Grass Cutting Reimbursement	29,797	39,772	40,000	40,000
Rat Abatement	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$ 1,056,013</b>	<b>\$ 1,161,812</b>	<b>\$ 1,080,000</b>	<b>\$ 1,230,000</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 1,145,810	\$ 1,137,687	\$ 1,200,300	\$ 1,211,800
Insurance	12,836	12,554	13,500	15,700
Indirect Costs	236,948	241,377	175,000	175,900
Office Supplies	15,474	15,291	16,300	15,300
Furniture/Equipment	936	952	900	900
Legal/Contract Services	7,850	12,634	24,100	23,400
Operating Supplies	1,195	1,650	1,700	1,700
Utilities	8,541	8,363	9,500	9,300
Maintenance	7,981	7,588	8,300	8,300
Vehicle Expense	23,916	25,643	26,600	30,100
Grant/Program	79,993	110,431	91,118	94,000
<b>Total</b>	<b>\$ 1,541,480</b>	<b>\$ 1,574,170</b>	<b>\$ 1,567,318</b>	<b>\$ 1,586,400</b>

## Zoning Inspections & Enforcement

### Mission

Zoning Enforcement's mission is to provide responsive, effective and thorough enforcement of the Kent County Zoning Ordinance and related property maintenance codes through on-site inspection services to protect the public health, safety and welfare of County residents. It informs citizens of the purpose and intent of zoning regulations as they relate to achieving high-quality living environments for all the citizens of Kent County. It also ensures that all conditions of approval for site development projects as articulated by the Regional Planning Commission and Levy Court are adhered to through the construction process.

### Goals

- Ensure that all conditions of development approval relating to neighborhood amenities and site design enhancements are completed by the developer and are in place for the enjoyment of residents prior to conclusion of construction phase
- Promptly process pending zoning enforcement actions through effective processing of violations and initiation of measures aimed at restoring properties to compliant condition
- Provide "quick response" service for customers with concerns regarding compliance with zoning and property maintenance codes, giving life and safety the highest priority
- Serve as a liaison with community groups and civic organizations to foster open lines of communication on issues of community concern related to zoning and property maintenance matters and provide technical assistance to persons striving to achieve zoning compliance

## Revenue:

<b>Departmental Revenue</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Code Enforcement Fines	\$ 351	\$ 5,996	\$ 300	\$ 1,000
<b>Total</b>	<b>\$ 351</b>	<b>\$ 5,996</b>	<b>\$ 300</b>	<b>\$ 1,000</b>

## Expenses:

<b>Departmental Expense</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 53,252	\$ 67,240	\$ 68,400	\$ 70,600
Insurance	1,059	1,124	1,400	1,800
Indirect Costs	34,868	35,356	30,200	30,300
Office Supplies	52	49	100	100
Legal/Contract Services	35	160	100	100
Operating Supplies	90	92	200	200
Utilities	814	793	800	800
Vehicle Expense	2,245	3,118	2,800	2,800
<b>Total</b>	<b>\$ 92,415</b>	<b>\$ 107,932</b>	<b>\$ 104,000</b>	<b>\$ 106,700</b>

## 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 2008 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 2008 Kent County Comprehensive Plan Update

## Revenue:

<b>Departmental Revenue</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Planning Application Fees	\$ 81,782	\$ 69,660	\$ 50,000	\$ 47,000
Planning Map Fees	220	572	200	200
Planning Forms and Documents	920	660	1,000	800
Planning/Zoning Application Fees	19,340	17,820	19,000	14,000
Planning Copy Fees	167	253	200	100
Planning State Grant	-	-	3,219	-
<b>Total</b>	<b>\$ 102,429</b>	<b>\$ 88,965</b>	<b>\$ 73,619</b>	<b>\$ 62,100</b>

## Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 658,602	\$ 610,005	\$ 695,800	\$ 684,600
Travel	2,699	-	3,000	3,000
Insurance	20,107	21,004	22,100	23,900
Indirect Costs	511,700	516,530	492,100	494,600
Office Supplies	10,237	8,691	10,000	10,300
Furniture/Equipment	935	1,143	1,000	1,000
Legal/Contract Services	56,868	58,065	85,300	61,500
Operational Supplies	-	-	200	200
Utilities	2,938	2,777	3,000	3,000
Maintenance	-	-	1,400	-
Vehicle Expense	-	-	100	100
Miscellaneous	69	18,587	3,319	100
<b>Total</b>	<b>\$ 1,264,155</b>	<b>\$ 1,236,802</b>	<b>\$ 1,317,319</b>	<b>\$ 1,282,300</b>



<b>Manufactured Housing</b>
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### Mission

The mission of the Manufactured Housing Program is to serve the citizens of Kent County to meet their needs with products in relationship to manufactured housing. The program carries out demolitions of unsafe and unsightly manufactured houses and in doing so helps to beautify the landscape of the County.

### Goals

- Issue all manufactured housing permits within a 72-hour time frame
- Conduct semi-annual sweeps of Kent County territories to locate and cause derelict or abandoned manufactured houses to be removed
- Work with other departments and agencies to establish a means to track manufactured houses in the County more effectively
- Work with the Tax Section to determine and establish means to collect delinquent taxes on manufactured houses
- Track permits to assure they are closed before they expire

#### Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Manufactured Housing Demo Reimb	\$ 8,410	\$ 13,425	\$ 15,000	\$ 13,000
<b>Total</b>	<b>\$ 8,410</b>	<b>\$ 13,425</b>	<b>\$ 15,000</b>	<b>\$ 13,000</b>

#### Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 61,029	\$ 62,367	\$ 63,900	\$ 65,200
Insurance	1,077	1,133	1,300	1,800
Indirect Costs	29,023	29,206	26,500	26,600
Office Supplies	210	206	300	300
Legal/Contract Services	16,447	14,829	15,200	15,200
Operating Supplies	50	129	200	200
Utilities	752	731	800	800
Vehicle Expense	936	1,074	2,800	1,600
<b>Total</b>	<b>\$ 109,524</b>	<b>\$ 109,675</b>	<b>\$ 111,000</b>	<b>\$ 111,700</b>

<b>Department of Public Safety</b>
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## Revenue and Grants:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Telephone Tax	\$ 326,606	\$ 270,015	\$ 270,000	\$ 270,000
State Paramedic Grant	1,287,700	1,335,616	1,413,400	1,450,300
Paramedic Fees - Special Events	77,499	75,796	73,000	75,000
Emergency Management Planning Grant	83,920	96,936	100,400	130,200
LEPC Grant	46,900	45,407	37,420	61,100
DEMA Special Project Grants	8,666	15,314	6,370	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
<b>Total</b>	<b>\$ 1,848,677</b>	<b>\$ 1,856,470</b>	<b>\$ 1,917,990</b>	<b>\$ 2,004,000</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Public Safety Administration	\$ 75,694	\$ 83,912	\$ 86,400	\$ 90,600
Emergency Communications	1,986,687	2,162,043	2,352,000	2,428,900
Mobile Command Center	19,845	21,056	25,700	26,900
Emergency Medical Services	4,215,866	4,369,666	4,623,100	4,747,000
EMS - Special Events & Non-Reimbursable Costs	458,532	497,762	639,700	618,600
Emergency Management - EMPG	158,144	172,224	208,158	260,400
Emergency Management - LEPC - State Funding	39,024	38,149	56,952	62,700
<b>Total</b>	<b>\$ 6,953,792</b>	<b>\$ 7,344,812</b>	<b>\$ 7,992,010</b>	<b>\$ 8,235,100</b>

## 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

Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 74,494	\$ 80,095	\$ 82,300	\$ 86,500
Travel	-	2,582	2,300	2,500
Insurance	776	826	600	700
Office Supplies	307	292	400	100
Furniture/Equipment	-	-	600	600
Utilities	117	117	200	200
<b>Total</b>	<b>\$ 75,694</b>	<b>\$ 83,912</b>	<b>\$ 86,400</b>	<b>\$ 90,600</b>

## 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

## 4270 – Emergency Communications

## Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Telephone Tax	\$ 326,606	\$ 270,015	\$ 270,000	\$ 270,000
Rental Income 911 Center	17,386	17,386	17,400	17,400
<b>Total</b>	<b>\$ 343,992</b>	<b>\$ 287,401</b>	<b>\$ 287,400</b>	<b>\$ 287,400</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 1,609,115	\$ 1,751,271	\$ 1,769,100	\$ 1,837,400
Travel	3,890	4,980	7,100	7,300
Insurance	16,516	18,179	17,400	17,600
Indirect Costs	176,003	199,037	314,400	319,500
Office Supplies	2,688	1,089	2,500	2,900
Furniture/Equipment	6,067	9,564	20,300	20,800
Legal/Contract Services	7,322	7,977	10,900	11,200
Trash Pick-Up Fees	580	580	600	600
Operating Supplies	7,778	6,304	9,600	9,200
Utilities	62,632	59,285	79,800	76,900
Maintenance	93,754	103,701	119,800	125,000
Miscellaneous	342	76	500	500
<b>Total</b>	<b>\$ 1,986,687</b>	<b>\$ 2,162,043</b>	<b>\$ 2,352,000</b>	<b>\$ 2,428,900</b>

## 4271 – Mobile Command Center

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 4,028	\$ 4,424	\$ 4,400	\$ 4,400
Insurance	1,881	2,765	3,000	3,300
Office Supplies	-	-	200	100
Furniture and Equipment	-	-	1,000	1,500
Operating Supplies	309	39	1,100	1,100
Utilities	4,139	4,181	4,400	4,400
Rent	6,000	6,000	6,000	6,000
Maintenance	-	1,600	1,600	2,000
Vehicle Expense	3,488	2,047	3,800	3,900
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 19,845</b>	<b>\$ 21,056</b>	<b>\$ 25,700</b>	<b>\$ 26,900</b>

## 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

4260 – Emergency Medical Services (EMS)

Revenue and Grants:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
State Paramedic Grant	\$ 1,287,700	\$ 1,335,616	\$ 1,413,400	\$ 1,450,300
<b>Total</b>	<b>\$ 1,287,700</b>	<b>\$ 1,335,616</b>	<b>\$ 1,413,400</b>	<b>\$ 1,450,300</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 3,890,573	\$ 4,027,019	\$ 4,223,000	\$ 4,355,900
Travel	2,381	4,001	4,700	2,200
Insurance	56,582	55,917	49,500	55,800
Office Supplies	5,359	3,344	6,400	5,900
Furniture/Equipment	6,895	17,692	16,000	10,600
Legal/Contract Services	9,627	11,225	25,800	27,600
Trash Pick-Up Fees	421	421	500	500
Operating Supplies	63,381	60,816	73,300	69,800
Utilities	51,008	48,406	63,900	60,900
Rent	19,787	19,712	19,900	19,700
Maintenance	13,707	23,321	38,000	31,300
Vehicle Expense	94,058	97,420	100,100	105,100
Miscellaneous	2,087	372	2,000	1,700
<b>Total</b>	<b>\$ 4,215,866</b>	<b>\$ 4,369,666</b>	<b>\$ 4,623,100</b>	<b>\$ 4,747,000</b>

4261 – Emergency Medical Services – Special Events & Non-Reimbursable Costs

Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Paramedic Fees - Special Events	\$ 77,499	\$ 75,796	\$ 73,000	\$ 75,000
<b>Total</b>	<b>\$ 77,499</b>	<b>\$ 75,796</b>	<b>\$ 73,000</b>	<b>\$ 75,000</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 50,574	\$ 55,274	\$ 64,600	\$ 67,600
Travel	715	-	-	-
Indirect Costs	398,790	428,672	560,900	537,900
Furniture/Equipment	-	1,886	360	-
Legal/Contractual	-	1,449	1,500	500
Operating Supplies	6,574	10,418	10,440	10,700
Maintenance	1,879	-	1,900	1,900
Vehicle Expense	-	63	-	-
<b>Total</b>	<b>\$ 458,532</b>	<b>\$ 497,762</b>	<b>\$ 639,700</b>	<b>\$ 618,600</b>



## 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 in order to provide assistance to the citizens/visitors of Kent County

4213 – Emergency Management (LEPC –State Funding)

Revenue and Grants:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
LEPC State Grant	\$ 46,900	\$ 45,407	\$ 37,420	\$ 61,100
<b>Total</b>	<b>\$ 46,900</b>	<b>\$ 45,407</b>	<b>\$ 37,420</b>	<b>\$ 61,100</b>

Expenses:

Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 36,340	\$ 36,529	\$ 37,400	\$ 55,200
Travel	773	164	1,100	1,100
Insurance	966	862	1,000	1,200
Office Supplies	140	88	1,000	900
Legal/Contract Services	-	22	60	-
Operating Supplies/Related	198	484	200	600
Utilities	450	-	500	500
Vehicle Expense	-	-	-	-
Miscellaneous	157	-	1,534	3,000
Contingency	-	-	14,158	200
<b>Total</b>	<b>\$ 39,024</b>	<b>\$ 38,149</b>	<b>\$ 56,952</b>	<b>\$ 62,700</b>

4210, 4211 & 4212 – Emergency Management – EMPG (Federal Funding Grant) and DEMA special grants

Revenue and Grants:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Emergency Management Planning Grant	\$ 83,920	\$ 96,936	\$ 100,400	\$ 130,200
DEMA Special Projects	8,666	15,314	6,370	-
<b>Total</b>	<b>\$ 92,586</b>	<b>\$ 112,250</b>	<b>\$ 106,770</b>	<b>\$ 130,200</b>

Expenses – 4210 – Emergency Management – (Direct Expenses Covered by Grant)

Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 76,009	\$ 79,743	\$ 79,500	\$ 131,400
Travel	1,801	-	-	4,000
Office Supplies	465	799	1,500	1,700
Furniture and Equipment	-	-	3,800	3,900
Legal/Contract Services	648	620	1,100	1,100
Trash Pick-Up Fees	185	184	300	200
Operating Supplies	777	650	1,000	800
Utilities	17,911	16,630	24,700	23,600
Rent	552	138	-	-
Maintenance	3,190	4,761	9,600	6,600
Vehicle Expense	902	953	2,100	3,200
Miscellaneous	13	24	100	100
<b>Total</b>	<b>\$ 102,453</b>	<b>\$ 104,502</b>	<b>\$ 123,700</b>	<b>\$ 176,600</b>

Expenses: 4211 – Emergency Management – (Soft Match Expenses)

Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Insurance	\$ 983	\$ 992	\$ 1,500	\$ 2,000
Indirect Costs	38,114	39,495	75,600	81,800
<b>Total</b>	<b>\$ 39,097</b>	<b>\$ 40,487</b>	<b>\$ 77,100</b>	<b>\$ 83,800</b>

Expenses 4212 – Emergency Management – (Special Grants and Programs)

Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ -	\$ 3,469	\$ -	\$ -
Travel	8,478	16,425	3,495	-
Office Supplies	-	-	4	-
Furniture and Equipment	1,741	1,741	870	-
Legal and Contractual	175	-	-	-
Contingency	6,200	5,600	2,000	-
Grant Program Expenses	-	-	989	-
<b>Total</b>	<b>\$ 16,594</b>	<b>\$ 27,235</b>	<b>\$ 7,358</b>	<b>\$ -</b>
<b>Total Emergency Management</b>	<b>\$ 158,144</b>	<b>\$ 172,224</b>	<b>\$ 208,158</b>	<b>\$ 260,400</b>



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<h2 style="margin: 0;">Public Works (General Fund) Facilities Management</h2>
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Expenses:

Department Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Facilities Management	\$ 709,552	\$ 727,691	\$ 782,300	\$ 767,300
Less: Indirect Costs	(709,552)	(727,691)	(782,300)	(767,300)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Facilities Management</b>
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**Mission**

The Division 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 EMS building and substation and the Library.

**Goals**

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

**Expenses:**

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 374,900	\$ 385,367	\$ 398,200	\$ 394,100
Insurance	39,524	41,793	32,600	45,800
Office Supplies	389	394	510	200
Furniture/Equipment	3,370	2,180	400	4,000
Legal/Contract Services	5,559	4,545	4,200	3,200
Trash Pick-Up Fees	2,371	2,461	2,500	2,500
Operating Supplies	10,672	12,358	11,900	14,700
Utilities	244,258	229,880	288,872	259,700
Maintenance	23,703	43,174	35,000	35,000
Vehicle Expense	3,722	5,008	6,800	6,600
Miscellaneous	1,084	531	1,318	1,500
<b>Total</b>	<b>\$ 709,552</b>	<b>\$ 727,691</b>	<b>\$ 782,300</b>	<b>\$ 767,300</b>

Row Offices
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- Clerk of the Peace
- Comptroller
- Recorder of Deeds
- Register of Wills
- Sheriff

Clerk of the Peace
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### 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 and civil union licenses and performing civil marriage and civil union ceremonies in Kent County.

Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Clerk of the Peace Fees	\$ 58,595	\$ 58,830	\$ 60,000	\$ 52,800
Marriage Ceremony Fees	26,250	26,250	25,000	21,600
<b>Total</b>	<b>\$ 84,845</b>	<b>\$ 85,080</b>	<b>\$ 85,000</b>	<b>\$ 74,400</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 158,761	\$ 164,355	\$ 168,300	\$ 172,400
Travel	-	73	2,700	2,300
Insurance	3,725	3,855	4,300	4,900
Indirect Costs	45,131	46,740	45,200	46,400
Office Supplies	1,185	1,362	2,400	2,200
Legal/Contract Services	1,088	2,154	1,500	1,800
Utilities	1,658	1,614	1,800	1,800
Maintenance	3,692	3,876	5,000	5,000
Vehicle Expenses	-	42	100	200
Miscellaneous	-	-	100	300
<b>Subtotal</b>	<b>215,240</b>	<b>224,071</b>	<b>231,400</b>	<b>237,300</b>
Less: Indirect Costs	(70,304)	(71,637)	(77,100)	(80,900)
<b>Total</b>	<b>\$ 144,936</b>	<b>\$ 152,434</b>	<b>\$ 154,300</b>	<b>\$ 156,400</b>

## Comptroller

### Mission

The mission of the Kent County Comptroller's office is to serve the people of Kent County by enhancing the County's fiscal and policy controls. The Comptroller's office assures that the Row Offices are audited annually, that accounts payable are reviewed for accuracy and compliance to Kent County policies and that payments are made in a timely manner. The office coordinates with the Finance and Personnel departments to improve procedures required to fulfill the County's financial reporting obligations.

The duties of the Comptroller are to review and approve all purchases, audit County accounts and countersign all warrants. The Comptroller also reviews the financial statements of community service organizations receiving County funds.

### Goals

- Maintain accuracy and efficiency
- Ensure that Row Offices are audited annually

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 140,258	\$ 147,365	\$ 149,300	\$ 152,700
Insurance	3,561	3,653	3,900	4,200
Office Supplies	2,789	931	3,500	3,500
Furniture & Equipment	-	-	-	-
Legal/Contract Services	424	431	1,200	500
Utilities	557	524	600	600
Maintenance	975	1,020	1,100	1,100
Vehicle Expense	-	-	100	100
Miscellaneous	-	-	100	100
<b>Subtotal</b>	<b>\$ 148,564</b>	<b>\$ 153,924</b>	<b>\$ 159,800</b>	<b>\$ 162,800</b>
Less: Indirect Costs	(148,564)	(153,924)	(159,800)	(162,800)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 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
- Continue researching the possibility of e-recording incoming documents
- Correctly record and index documents in a timely and efficient manner
- Collecting and properly accounting for the appropriate fees associated with various documents
- Providing every employee with motivation, training and experience so that each can enjoy progressing toward a higher level as a skilled and productive worker

## Revenue:

<b>Departmental Revenue</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Real Estate Transfer Tax	\$ 2,605,293	\$ 3,021,612	\$ 2,800,000	\$ 3,300,000
Recorder of Deeds Fees	2,020,861	2,268,929	2,000,000	2,400,000
Recorder of Deeds Copy Fees	221,464	153,488	221,000	90,000
Real Estate Transfer Tax Process Fees	71,415	77,186	78,000	85,000
Local Government Record Maint. Fees	7,940	8,650	8,000	8,500
Recorders Maintenance Fees	19,324	20,839	20,000	20,000
State Document Fees	7,940	8,650	8,000	8,500
Deeds Internet Fees	62,370	68,940	60,000	53,500
<b>Total</b>	<b>\$ 5,016,607</b>	<b>\$ 5,628,294</b>	<b>\$ 5,195,000</b>	<b>\$ 5,965,500</b>

## Expenses:

<b>Departmental Expenses</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Personnel	\$ 324,615	\$ 332,495	\$ 340,400	\$ 368,300
Insurance	8,040	8,016	8,600	9,300
Indirect Costs	160,702	159,550	109,200	111,600
Office Supplies	156,606	93,803	78,870	80,800
Furniture/Equipment	3,674	3,674	3,700	5,200
Legal/Contract Services	3,795	4,188	6,530	8,600
Utilities	3,484	3,396	3,700	3,700
Maintenance	-	-	3,000	4,300
Vehicle	-	71	300	300
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 660,916</b>	<b>\$ 605,193</b>	<b>\$ 554,500</b>	<b>\$ 592,300</b>

Register of Wills
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### 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:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Register of Wills Fees	\$ 611,298	\$ 472,613	\$ 450,000	\$ 500,000
Wills Advertising Reimbursements	4,989	6,001	7,000	6,000
Wills Copy Fees	1,069	810	1,000	900
<b>Total</b>	<b>\$ 617,356</b>	<b>\$ 479,424</b>	<b>\$ 458,000</b>	<b>\$ 506,900</b>

#### Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 226,430	\$ 234,253	\$ 238,000	\$ 253,200
Insurance	6,794	7,034	7,600	8,200
Indirect Costs	80,285	82,551	68,200	68,600
Office Supplies	5,329	9,696	8,500	11,200
Furniture/Equipment	1,784	1,784	1,800	2,000
Legal/Contract Services	6,529	10,134	14,000	10,700
Utilities	1,077	1,031	1,200	1,100
Maintenance	95	95	200	100
Vehicle Expense	-	-	100	100
Miscellaneous	-	-	100	200
<b>Total</b>	<b>\$ 328,323</b>	<b>\$ 346,578</b>	<b>\$ 339,700</b>	<b>\$ 355,400</b>

# Sheriff

**Mission**

To 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:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Sheriff Civil Fees	\$ 364,472	\$ 358,747	\$ 350,000	\$ 275,000
Sheriff Monition/Auction Fees	44,380	55,527	25,000	30,000
Sheriff Fee of Sales	2,216,829	2,574,792	1,200,000	1,200,000
<b>Total</b>	<b>\$ 2,625,681</b>	<b>\$ 2,989,066</b>	<b>\$ 1,575,000</b>	<b>\$ 1,505,000</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 431,636	\$ 428,637	\$ 449,400	\$ 455,000
Insurance	16,040	14,932	15,600	17,400
Indirect Costs	70,213	80,793	86,700	88,800
Office Supplies	6,052	7,268	9,100	9,100
Furniture/Equipment	2,403	1,663	1,400	1,400
Legal/Contract Services	12,488	3,594	12,200	12,200
Operating Supplies	67	523	2,070	500
Utilities	10,116	2,791	4,200	2,600
Maintenance	8,105	9,158	9,500	9,200
Vehicle Expense	11,823	11,977	15,530	14,100
Miscellaneous	378	-		200
<b>Total</b>	<b>\$ 569,321</b>	<b>\$ 561,336</b>	<b>\$ 605,700</b>	<b>\$ 610,500</b>



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<b>Special Grants and Programs</b>
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Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Open Space Preservation (1)	\$ 174,904	\$ 95,714	\$ 106,462	\$ 100,000
Storm Water Management/Tax Ditch (2)	-	-	225,000	75,000
Dog Control Support	891,335	840,715	840,800	900,000
Community Service Grants	626,347	566,501	793,000	793,850
<b>Total</b>	<b>\$ 1,692,586</b>	<b>\$ 1,502,930</b>	<b>\$ 1,965,262</b>	<b>\$ 1,868,850</b>

**Notes:**

(1) Open Space Preservation amount listed in fiscal year 2013 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2013. The prior year appropriations carried forward to fiscal year 2013 is \$6,462.

(2) Storm water Management / Tax Ditch amount listed in fiscal year 2013 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2013. The prior year appropriations carried forward to fiscal year 2012 is \$150,000.

Open Space Preservation
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Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Program Expense	\$ 174,904	\$ 95,714	\$ 106,462	\$ 100,000
<b>Total</b>	<b>\$ 174,904</b>	<b>\$ 95,714</b>	<b>\$ 106,462</b>	<b>\$ 100,000</b>

Storm Water Management/Tax Ditch
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Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Program Expense	\$ -	\$ -	\$ 225,000	\$ 75,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 75,000</b>

Dog Control Support
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Departmental Expense	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Dog Control	\$ 808,864	\$ 758,244	\$ 758,300	\$ 899,000
Dog Licensing	82,471	82,471	82,500	1,000
<b>Total</b>	<b>\$ 891,335</b>	<b>\$ 840,715</b>	<b>\$ 840,800</b>	<b>\$ 900,000</b>

<b>Community Service Grant Awards</b>
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### 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 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Agriculture/Soil/Water	\$ 111,500	\$ 111,500	\$ 111,500	\$ 111,500
Economic Development	76,000	16,500	23,000	26,000
Public Safety	383,097	372,347	500,000	600,000
Service Organizations	55,750	66,154	158,500	56,350
<b>Total</b>	<b>\$ 626,347</b>	<b>\$ 566,501</b>	<b>\$ 793,000</b>	<b>\$ 793,850</b>



## 4430 – Agriculture/Soil/Water

Organization	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Delaware State University	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Kent Conservation District	75,000	75,000	75,000	75,000
First State Resource	6,500	6,500	6,500	6,500
University of Delaware	15,000	15,000	15,000	15,000
<b>Total</b>	<b>\$ 111,500</b>	<b>\$ 111,500</b>	<b>\$ 111,500</b>	<b>\$ 111,500</b>

## 4431-Economic Development

Organization	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Kent Economic Partnership	\$ 60,000	\$ -	\$ -	\$ -
Fire Fighter's Convention	1,000	1,000	1,000	1,000
Kent County Visitors' Bureau	15,000	15,000	20,000	25,000
Kent County Visitors' Bureau Expense Reimbursement	-	500	2,000	-
<b>Total</b>	<b>\$ 76,000</b>	<b>\$ 16,500</b>	<b>\$ 23,000</b>	<b>\$ 26,000</b>

## 4433 – Public Safety

Organization	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Kent County S.P.C.A.	2,250	-	-	-
Volunteer Fire Companies	365,847	365,847	500,000	600,000
Vol. Fire. Co. Smoke Detectors	15,000	6,500	-	-
<b>Total</b>	<b>\$ 383,097</b>	<b>\$ 372,347</b>	<b>\$ 500,000</b>	<b>\$ 600,000</b>

<b>Service Organizations (4432)</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>
Aid in Dover, Inc.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
American Diabetes Association	200	650	650	-
Boys & Girls Clubs of Delaware	15,000	15,000	115,000	15,000
Boys State Program (American Legion)	200	200	200	200
Capitol Park Civic Association	-	500	-	-
Camp Barns	-	2,500	-	-
Carolling on the Green - CDCC	200	200	200	200
Central Delaware Chamber of Commerce	1,000	1,000	1,000	1,000
Central Delaware Habitat for Humanity	1,000	1,000	2,000	2,000
Central Delaware Mentoring	-	-	1,000	-
Delaware Adolescent Program (dapi)	-	-	500	500
Delaware Agricultural Museum and Village	1,000	1,500	2,000	2,000
Delaware Crime Stoppers	500	500	500	500
Delaware Guidance Services for Children	1,000	-	-	-
Delaware Environthon	300	300	500	250
Delaware FFA	600	500	700	700
Delaware First Medis Corp./WDDE	-	-	-	1,000
Delaware Senior Olympics	400	400	400	500
Dover/Kent County MPO	800	800	800	800
Food Bank of Delaware	-	-	1,000	1,000
Frederica Senior Center	2,500	2,500	2,500	2,500
Greater Harrington Historical Society	500	-	-	-
Harrington Community Parade	500	500	600	600
Harvest Years Senior Center, Inc.	2,500	2,000	2,000	2,000
Hope Clinic	6,400	14,304	-	-
House of Pride	200	-	-	-
Inner City Cultural League	250	500	500	500
Kent County 4-H Clubs	600	600	600	600
Kent County 4-H Pygmy Goat Show	-	-	-	200
Kent County Crime Watch Association	1,500	1,000	2,250	2,500
Kent County Fund for the Arts	-	-	1,000	-
Kent - Sussex Industries	-	-	1,000	1,000
L. Lillian Smith Senior Center	-	2,000	2,000	2,000
Mamie A. Warren Senior Center	2,500	2,500	2,500	2,500
Milford Housing Development Corp.	500	500	500	500
Milford Community Parade	500	500	600	600
Milford Senior Center	2,500	2,500	2,500	2,500
Modern Maturity Center	4,000	4,000	4,000	4,000
NCALL Research	1,000	1,000	1,000	1,000
Read Aloud Delaware	300	300	500	500
Reading ASSIST Institute	-	250	-	-
Reel Expectations	300	-	-	-
Ronald McDonald House	2,000	1,000	2,800	2,000
Smyrna Clayton July 4th Association	500	500	600	600
Southeast Rural Community Assistance Project	-	-	-	-
The Shepherd Place, Inc	3,000	3,000	3,000	3,000
Unity Perspectives	500	500	-	-
Wyoming Peach Festival	-	150	600	600
<b>Total</b>	<b>\$ 55,750</b>	<b>\$ 66,154</b>	<b>\$ 158,500</b>	<b>\$ 56,350</b>
<b>Total Community Service Grants</b>	<b>\$ 626,347</b>	<b>\$ 566,501</b>	<b>\$ 793,000</b>	<b>\$ 793,850</b>



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<h2 style="margin: 0;">Special Revenue Grant Funds</h2>
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Grant Fund	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Community Development Block Grant				
Revenue	\$ 1,243,498	\$ 1,296,198	\$ 1,550,512	\$ 1,083,000
Expenditures	1,243,498	1,296,198	1,550,512	1,083,000
Community Development Block Grant - R				
Revenue	123,033	-	-	-
Expenditures	123,033	-	-	-
Neighborhood Stabilization Grant				
Revenue	\$ 971,685	\$ 658,392	\$ 476,291	\$ -
Expenditures	971,685	658,392	476,291	-
FmHA Housing Preservation Block Grant				
Revenue	\$ 26,370	\$ 29,060	\$ 25,000	\$ 25,000
Expenditures	26,370	29,060	25,000	25,000

<b>Community Development Block Grant Fund</b>
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### 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 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant	\$ 949,640	\$ 1,006,703	\$ 1,249,717	\$ 769,000
Additional Program Income	18,359	7,151	4,495	-
Operating Transfer In	275,499	282,344	296,300	314,000
<b>Total</b>	<b>\$ 1,243,498</b>	<b>\$ 1,296,198</b>	<b>\$ 1,550,512</b>	<b>\$ 1,083,000</b>

Expenses: CDBG

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant Expenditures	\$ 967,999	\$ 1,013,854	\$ 1,254,212	\$ 769,000
County Match	275,499	282,344	296,300	314,000
<b>Total</b>	<b>\$ 1,243,498</b>	<b>\$ 1,296,198</b>	<b>\$ 1,550,512</b>	<b>\$ 1,083,000</b>

Revenue: CDBG-R

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant	\$ 123,033	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 123,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenses: CDBG-R

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant Expenditures	\$ 123,033	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 123,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Neighborhood Stabilization Grant
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### 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.

Revenue:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant	\$ 971,685	\$ 658,392	\$ 476,291	\$ -
<b>Total</b>	<b>\$ 971,685</b>	<b>\$ 658,392</b>	<b>\$ 476,291</b>	<b>\$ -</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant Expenditures	\$ 971,685	\$ 658,392	\$ 476,291	\$ -
<b>Total</b>	<b>\$ 971,685</b>	<b>\$ 658,392</b>	<b>\$ 476,291</b>	<b>\$ -</b>

## FmHA Housing Preservation Grant Fund

### Function

The Housing Preservation Grant (HPG) program provides annual grants to finance housing rehabilitation for low and moderate-income persons in Kent County. These are federal funds allocated through the U.S. Department of Agriculture. These funds support assistance in the unincorporated areas of Kent County. The home and the applicant must meet certain guidelines.

The purpose of Levy Court's Housing Preservation Grant program is to provide financial assistance to low-income owner/occupants of substandard housing units in unincorporated areas of Kent County. The HPG program is designed to eliminate health and safety hazards and to provide a better thermal environment for the occupants.

The homes considered for assistance must be located in an unincorporated area of Kent County and must not be located in the ineligible area for FmHA assistance as periodically updated. In order to be eligible for assistance, the adjusted annual household income is established by the U.S. Department of Housing and Urban Development for Kent County. Assistance is provided only in the form of a five-year deferred loan.

### Goals

- Give maximum feasible priority to activities which will benefit low and moderate-income families
- Aid in the prevention of slums or 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

Revenues:

Departmental Revenue	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant	\$ 26,370	\$ 29,060	\$ 25,000	\$ 25,000
<b>Total</b>	<b>\$ 26,370</b>	<b>\$ 29,060</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Grant Expenditures	\$ 26,370	\$ 29,060	\$ 25,000	\$ 25,000
<b>Total</b>	<b>\$ 26,370</b>	<b>\$ 29,060</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>





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<h2>General Fund Capital Project Fund</h2>
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**Fiscal Year 2014 General Fund Capital Projects**

Department and Project Description	FY 2014 Estimated Costs	General Fund Contribution	Funding Sources				Total
			Realty Transfer Tax	Wills Fees	Grant Funding	Other Funding [A]	
<b>Administration - Information Technology</b>							
<b>Audio Visual Replacement Fund</b>	18,000	18,000					18,000
This project allows for replacement of Audio Visual equipment on an ongoing basis.							
<b>Department Upgrades</b>	28,400	28,400					28,400
Replacement of outdated workstations. Review and recommend new computer hardware and software.							
<b>Disaster Recovery Plan, Equipment, Testing</b>	25,000	25,000					25,000
Create an offsite location to handle redundancy (backup) of data to restore the County back to normal functionality in a short period of time in case of a disaster.							
<b>IT Future Capital Outlays</b>	10,000	10,000					10,000
Provide for unforeseen but necessary hardware and equipment to maintain the County's computer infrastructure.							
<b>Server/Hardware/Software Replacement</b>	15,000	15,000					15,000
For replacements due to unexpected hardware/software failures							
<b>Planning Application Tracking</b>	62,000	62,000					62,000
Module for the management and tracking of planning applications.							
<b>Community Services - Parks</b>							
<b>Brecknock - Historic Structure Improvement Fund</b>	10,000	10,000					10,000
This project allows for rehabilitation of the Goggin Manor House on an ongoing basis.							
<b>Brown's Branch - Flag Pole</b>	5,000	5,000					5,000
Purchase and install lighted flag pole							
<b>Brown's Branch - Paving Park Entrance, Roadway, Walkways</b>	10,000	10,000					10,000
Additional funding to seal coat, stripe new asphalt on park entrance and roadway.							
<b>Hunn Property - Wildcat Manor Historic Improvement Fund</b>	10,000	10,000					10,000
To provide for assessment and rehabilitation of Wildcat Manor on an ongoing basis.							
<b>Parks Equipment - One Replacement Zero Turn Mower</b>	10,000	10,000					10,000
Replace one 72" zero turn mower, includes trade in of old mower.							
<b>Community Services - Recreation</b>							
<b>Recreation Center</b>	5,000,000					5,000,000	5,000,000
Additional funding for construction of County recreation center							
<b>Replace 15 Passenger Van</b>	10,000	10,000					10,000
To provide funding for replacement of van in FY2016. FY2014 funding of \$10,000 is the second of four proposed equal annual funding amounts from FY2013 through FY2016 to provide a total							

[A] Other Funding from Community Services Recreation Center \$5,000,000 from Bond Proceeds and (2) Recorder of Deeds: Deeds Imaging Computer Replacement Fund \$30,000 from Capital Projects Reserves

**Fiscal Year 2014 General Fund Capital Projects**

Department and Project Description	FY 2014 Estimated Costs	Funding Sources					Total
		General Fund Contribution	Realty Transfer Tax	Wills Fees	Grant Funding	Other Funding [A]	
<b>Public Safety - Emergency Medical Division</b>							
<b>Cardiac Monitor Replacement</b>	22,000		15,400		6,600		22,000
This project allows for continued rotational replacement of our multi-functional cardiac monitor/pacemaker/defibrillator							
<b>Radio Replacement</b>	13,600		9,500		4,100		13,600
Replace second three of twenty six portable radios due to rebanding.							
<b>Vehicle/Conversion - Emergency Response Unit</b>	62,000		43,400		18,600		62,000
One Emergency Response Vehicle as an addition to fleet of vehicles; there will be no trade in. Includes conversion of vehicle to emergency medical response unit. This increase to fleet is for purpose of having alternate vehicle at Wheatley location.							
<b>Vehicle/Conversion - Sedan</b>	17,500		17,500				17,500
Police Package Sedan plus aftermarket conversion							
<b>Public Safety - Emergency Communications</b>							
<b>Radio Replacement</b>	13,600		13,600				13,600
Replace second three of six portable radios due to rebanding							
<b>GPS Modem Replacements</b>	10,800		10,800				10,800
Replace existing Data/GPS modems in 12 EMS units to provide 4G Cellular technology.							
<b>Public Works (Facilities Management)</b>							
<b>Facilities Upgrades, Repairs and Equipment</b>	50,000	50,000					50,000
Provide upgrades, repairs and equipment for the County Complex, Emergency Services Building, the Library and Wheatley's Pond Road office and substation.							
<b>Recorder of Deeds</b>							
<b>Deeds Imaging Computer Replacement Fund</b>	30,000					30,000	30,000
To provide funding for replacement computer hardware / software for the Recorder of Deeds Office on an ongoing basis.							
<b>Register of Wills</b>							
<b>Wills Office Automation and Workflow</b>	20,000			20,000			20,000
Automation of office workflow processes for probated and unprobated estates. Provide cashiering and full customer database for automatic retrieval of Register of Wills forms and images.							
<b>Special Projects</b>							
<b>County Vehicle &amp; Equipment Replacement</b>	32,000	32,000					32,000
This project allows for replacement of County vehicles and equipment on an ongoing basis.							
<b>Economic Development - Strategic Development</b>	50,000		50,000				50,000
To increase Strategic Development funding							
<b>Total</b>	<b>5,534,900</b>	<b>295,400</b>	<b>160,200</b>	<b>20,000</b>	<b>29,300</b>	<b>5,030,000</b>	<b>5,534,900</b>

[A] Other Funding is (1) Community Services: Recreation Center \$5,000,000 from Bond Proceeds and (2) Recorder of Deeds: Deeds Imaging Computer Replacement Fund \$30,000 from Capital Projects Reserves

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>ADMINISTRATION</b>								
<b>Information Technology</b>								
<b>Project Costs:</b>								
Disaster Recovery Plan, Equipment, Testing (FY04-FY09)	150,000		25,000	25,000	25,000	25,000	25,000	275,000
GIS System Enhancements: Server/Database Upgrade (FY07-FY09)	79,400							79,400
Microsoft Upgrades (FY08)	92,000							92,000
Server / Hardware / Software Replacement	150,000		15,000	30,000	30,000	30,000	30,000	285,000
Network Security Cisco ASA 5510 (FY11)	6,000							6,000
IT Future Capital Outlays	300,000		10,000	20,000	20,000	20,000	20,000	390,000
Replacement Servers (FY12)	14,300							14,300
Server Replacement - 911 Dispatch Center (FY13)	13,000							13,000
Department Upgrades		19,500	28,400	30,000	30,000	30,000	30,000	167,900
Audio Visual Replacement Fund		18,000	18,000	18,000	18,000	18,000	18,000	108,000
Planning Application Tracking			62,000					62,000
GovNow Online Building Permits/Planning Application				44,700				44,700
Microsoft Exchange (Outlook)				42,100				42,100
New World Fixed Asset System				23,000				23,000
	<b>804,700</b>	<b>37,500</b>	<b>158,400</b>	<b>232,800</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>	<b>1,602,400</b>
<b>Source of Funds:</b>								
General Fund Contribution	341,700	37,500	158,400	232,800	123,000	123,000	123,000	1,139,400
Capital Projects Fund Reserves (General Fund Contribution)	463,000							463,000
	<b>804,700</b>	<b>37,500</b>	<b>158,400</b>	<b>232,800</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>	<b>1,602,400</b>
<b>COMMUNITY SERVICES</b>								
<b>Parks</b>								
<b>Big Oak County Park Development</b>								
<b>Project Costs:</b>								
Parking Lot Connector and Trail Paving (FY12)	17,000							17,000
Ball Field Dugout Shelters		11,900						11,900
DASEF Paving, Lighting		228,050						228,050
Ball Field Restrooms and Storage				15,000	25,000	25,000	50,000	115,000
Ball Field Lights						100,000	100,000	200,000
Sign and Flag Pole				5,000				5,000
Splash Pad Water Ammenity (Child Play Area)							50,000	50,000
	<b>17,000</b>	<b>239,950</b>		<b>20,000</b>	<b>25,000</b>	<b>125,000</b>	<b>200,000</b>	<b>626,950</b>
<b>Source of Funds:</b>								
General Fund Contribution				20,000	25,000	125,000	200,000	370,000
State of Delaware Grant - Transportation		228,050						228,050
Capital Projects Fund Reserves (General Fund Contribution)		11,900						11,900
Capital Projects Fund Reserves (Realty Transfer Tax)	17,000							17,000
	<b>17,000</b>	<b>239,950</b>		<b>20,000</b>	<b>25,000</b>	<b>125,000</b>	<b>200,000</b>	<b>626,950</b>

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>Brecknock Park</b>								
<b>Project Costs:</b>								
Historic Structure Improvement Fund		10,000	10,000	10,000	10,000	10,000	10,000	60,000
		10,000	10,000	10,000	10,000	10,000	10,000	60,000
<b>Source of Funds:</b>								
General Fund Contribution			10,000	10,000	10,000	10,000	10,000	50,000
Capital Projects Fund Reserves (General Fund Contribution)		10,000						10,000
		10,000	10,000	10,000	10,000	10,000	10,000	60,000
<hr/>								
<b>Browns Branch Park</b>								
<b>Project Costs:</b>								
Paving - Park Entrance, Roadway, Walkways (FY12)	40,000		10,000					50,000
Ball Field Dugout Shelters		11,900						11,900
Flag Pole			5,000					5,000
Sports Fields Irrigation System					40,000	40,000	40,000	120,000
	40,000	11,900	15,000		40,000	40,000	40,000	186,900
<b>Source of Funds:</b>								
General Fund Contribution			15,000		40,000	40,000	40,000	135,000
Capital Projects Fund Reserves (General Fund Contribution)		11,900						11,900
Capital Projects Fund Reserves (Realty Transfer Tax)	40,000							40,000
	40,000	11,900	15,000		40,000	40,000	40,000	186,900
<hr/>								
<b>Hunn Property</b>								
<b>Project Costs:</b>								
Roadway, Parking, and Trails (FY06, FY07)	314,700							314,700
Wildcat Manor Historic Improvement Fund			10,000	10,000	10,000	10,000	10,000	50,000
	314,700		10,000	10,000	10,000	10,000	10,000	364,700
<b>Source of Funds:</b>								
General Fund Contribution			10,000	10,000	10,000	10,000	10,000	50,000
Realty Transfer Tax	289,800							289,800
Capital Projects Fund Reserves (Realty Transfer Tax)	24,900							24,900
	314,700		10,000	10,000	10,000	10,000	10,000	364,700
<hr/>								
<b>Kesselring Property</b>								
<b>Project Costs:</b>								
Master Plan (FY12)	50,000							50,000
Wetland Bridge		110,000						110,000
	50,000	110,000						160,000
<b>Source of Funds:</b>								
State Grants – Delaware Land and Water Conservation Trust Fund		50,000						50,000
Capital Projects Fund Reserves (General Fund Contribution)	50,000							50,000
Capital Projects Fund Reserves (Realty Transfer Tax)		60,000						60,000
	50,000	110,000						160,000

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>Parks Equipment</b>								
<b>Project Costs:</b>								
Replace One (1) Zero Turn Trim Mower			10,000					10,000
Batwing Mower Attachment				16,000				16,000
Tractor, Loader, Backhoe Combination				40,000				40,000
Utility Vehicle with Infield Groomer Attachment						12,900		12,900
			10,000	56,000	12,900			78,900
<b>Source of Funds:</b>								
General Fund Contribution			10,000	56,000	12,900			78,900
Capital Projects Fund Reserves (General Fund Contribution)								
			10,000	56,000	12,900			78,900
<hr/>								
<b>Parks - Other Projects</b>								
<b>Project Costs:</b>								
Parks Pavilions						30,000	30,000	60,000
						30,000	30,000	60,000
<b>Source of Funds:</b>								
General Fund Contribution						30,000	30,000	60,000
						30,000	30,000	60,000
<hr/>								
<b>Tidbury Park</b>								
<b>Project Costs:</b>								
Sign		5,000						5,000
		5,000						5,000
<b>Source of Funds:</b>								
Capital Projects Fund Reserves (General Fund Contribution)		5,000						5,000
		5,000						5,000

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>St. Jones River Greenway Development</b>								
<b>Project Costs:</b>								
Phase III - Design, Engineering and Construction (FY05-FY08)	216,400							216,400
	216,400							216,400
<b>Source of Funds:</b>								
Realty Transfer Tax	125,000							125,000
State Grants -- Delaware Land and Water								
Conservation Trust Fund	29,800							29,800
Reserve Transfer - General Fund	35,200							35,200
Capital Projects Fund Reserves (General Fund Contribution)	26,400							26,400
	216,400							216,400
<b>COMMUNITY SERVICES</b>								
<b>Recreation</b>								
<b>Project Costs:</b>								
Recreation Center	2,994,300	100,000	5,000,000					8,094,300
Replace Van 15 Passenger		10,000	10,000	10,000	10,000			40,000
	2,994,300	110,000	5,010,000	10,000	10,000			8,134,300
<b>Source of Funds:</b>								
General Fund Contribution		10,000	10,000	10,000	10,000			40,000
Reserve Transfer - General Fund	2,509,300							2,509,300
Realty Transfer Tax	485,000							485,000
Bond Proceeds			5,000,000					5,000,000
Capital Projects Fund Reserves (Realty Transfer Tax)		100,000						100,000
	2,994,300	110,000	5,010,000	10,000	10,000			8,134,300
<b>COMMUNITY SERVICES</b>								
<b>Library</b>								
<b>Project Costs:</b>								
Ceiling Fans		2,500						2,500
		2,500						2,500
<b>Source of Funds:</b>								
Capital Projects Fund Reserves (General Fund Contribution)		2,500						2,500
		2,500						2,500
<b>PLANNING</b>								
<b>Project Costs:</b>								
Plotter Replacement (at 50% of total; cost shared with Sewer Fund)		10,000						10,000
		10,000						10,000
<b>Source of Funds:</b>								
Capital Projects Fund Reserves (General Fund Contribution)		10,000						10,000
		10,000						10,000



**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>PUBLIC SAFETY</b>								
<b>Emergency Medical</b>								
<b>Project Costs:</b>								
Vehicle Replacement / Conversion - Emergency Response Unit		62,100	62,000	64,000	66,000	68,000	70,000	392,100
Cardiac Monitors/Pacemakers/Defibrillators		25,000	22,000	25,000	25,000	25,000	25,000	147,000
Radio Replacement		12,400	13,600	13,000	13,000	13,000	13,000	78,000
Parking Lot Expansion (FY11)	304,300							304,300
Drainage	8,450							8,450
Vehicle Replacement / Conversion - Sedan			17,500	32,500				50,000
	<u>312,750</u>	<u>99,500</u>	<u>115,100</u>	<u>134,500</u>	<u>104,000</u>	<u>106,000</u>	<u>108,000</u>	<u>979,850</u>
<b>Source of Funds:</b>								
General Fund Contribution	5,950							5,950
Realty Transfer Tax		68,400	85,800	94,100	72,800	74,200	75,600	470,900
Reserve Transfer -- General Fund (Realty Transfer Tax)	238,000							238,000
State Grant - Paramedic - (30% - 2010 and forward)		29,800	29,300	40,400	31,200	31,800	32,400	194,900
Capital Projects Fund Reserves (Realty Transfer Tax)		1,300						1,300
Capital Projects Fund Reserves (General Fund Contribution)	68,800							68,800
	<u>312,750</u>	<u>99,500</u>	<u>115,100</u>	<u>134,500</u>	<u>104,000</u>	<u>106,000</u>	<u>108,000</u>	<u>979,850</u>
<b>Emergency Communications</b>								
<b>Project Costs:</b>								
Radio Replacement		12,400	13,600					26,000
Dispatch Consoles Fold Down		64,000						64,000
GPS Modem Replacements			10,800					10,800
		<u>76,400</u>	<u>24,400</u>					<u>100,800</u>
<b>Source of Funds:</b>								
General Fund Contribution		10,500						10,500
Realty Transfer Tax			24,400					24,400
Capital Projects Fund Reserves (Realty Transfer Tax)		1,900						1,900
State Grants - DEMA		64,000						64,000
		<u>76,400</u>	<u>24,400</u>					<u>100,800</u>
<b>Public Safety Headquarters</b>								
<b>Project Costs:</b>								
Phone System Replacement (FY12)	100,000							100,000
	<u>100,000</u>							<u>100,000</u>
<b>Source of Funds:</b>								
Federal Grant -- EMPG	26,600							26,600
State Grants -- Paramedic	8,700							8,700
Capital Projects Fund Reserves (General Fund Contribution)	64,700							64,700
	<u>100,000</u>							<u>100,000</u>
<b>Project Costs:</b>								
HVAC System Upgrade (FY12)	992,300	226,300						1,218,600
	<u>992,300</u>	<u>226,300</u>						<u>1,218,600</u>
<b>Source of Funds:</b>								
Federal Grant -- EMPG	54,600							54,600
Reserve Transfer -- General Fund (Realty Transfer Tax)	504,200							504,200
Capital Projects Fund Reserves (Realty Transfer Tax)	433,500	226,300						659,800
	<u>992,300</u>	<u>226,300</u>						<u>1,218,600</u>

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	<b>PRIOR YEARS OPEN PROJECTS</b>	<b>Amended FY 2013</b>	<b>Adopted FY 2014</b>	<b>Proposed FY 2015</b>	<b>Proposed FY 2016</b>	<b>Proposed FY 2017</b>	<b>Proposed FY 2018</b>	<b>TOTAL</b>
<b>Wheatley Substation</b>								
<b>Project Costs:</b>								
Emergency Generator and Transfer Switch (FY12)	33,491	30,000						63,491
	<u>33,491</u>	<u>30,000</u>						<u>63,491</u>
<b>Source of Funds:</b>								
State Grants - DEMA	33,491	30,000						63,491
	<u>33,491</u>	<u>30,000</u>						<u>63,491</u>
<b>PUBLIC WORKS</b>								
<b>Facilities Management</b>								
<b>Project Costs:</b>								
Facilities Upgrades, Repairs and Equipment	13,100		50,000	50,000	50,000	50,000	50,000	263,100
	<u>13,100</u>		<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>263,100</u>
<b>Source of Funds:</b>								
General Fund Contribution	13,100		50,000	50,000	50,000	50,000	50,000	263,100
	<u>13,100</u>		<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>263,100</u>
<b>ROW OFFICES</b>								
<b>Clerk of the Peace</b>								
<b>Project Costs:</b>								
Upgrade to Genesis Software (FY12)	27,000							27,000
	<u>27,000</u>							<u>27,000</u>
<b>Source of Funds:</b>								
Clerk of the Peace Fees	27,000							27,000
	<u>27,000</u>							<u>27,000</u>
<b>Recorder of Deeds</b>								
<b>Project Costs:</b>								
Deeds Imaging Computer Replacement (FY12)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	210,000
	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>210,000</u>
<b>Source of Funds:</b>								
Capital Projects Fund Reserves (Fees)		30,000	30,000	30,000	30,000			120,000
Deeds Fees	30,000					30,000	30,000	90,000
	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>210,000</u>
<b>Register of Wills</b>								
<b>Project Costs:</b>								
Wills Office Automation and Workflow Project (FY09)	60,000		20,000					80,000
	<u>60,000</u>		<u>20,000</u>					<u>80,000</u>
<b>Source of Funds:</b>								
Wills Fees	60,000		20,000					80,000
	<u>60,000</u>		<u>20,000</u>					<u>80,000</u>

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>Sheriff's Office</b>								
<b>Project Costs:</b>								
Vehicle Replacement		16,500		16,500		16,500		49,500
Civil Mobile Software		24,200						24,200
		40,700		16,500		16,500		73,700
<b>Source of Funds:</b>								
Sheriff's Fees		40,700		16,500		16,500		73,700
		40,700		16,500		16,500		73,700
<b>SPECIAL PROJECTS</b>								
<b>Food Bank of Delaware</b>								
<b>Project Costs:</b>								
Milford Facility Expansion Contribution		50,000						50,000
		50,000						50,000
<b>Source of Funds:</b>								
Capital Projects Fund Reserves (General Fund Contribution)		50,000						50,000
		50,000						50,000
<b>Economic Development</b>								
<b>Project Costs:</b>								
Land Acquisition & Construction (FY07)	985,000							985,000
Strategic Development (FY11-FY12)	359,400	50,000	50,000	50,000	50,000	50,000	50,000	659,400
Civil Air Terminal Cargo Ramp (FY12)	190,600							190,600
	1,535,000	50,000	50,000	50,000	50,000	50,000	50,000	1,835,000
<b>Source of Funds:</b>								
Reserve Transfer - General Fund (Realty Transfer Tax)	1,485,000							1,485,000
Realty Transfer Tax	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
	1,535,000	50,000	50,000	50,000	50,000	50,000	50,000	1,835,000
<b>Inner City Cultural League Building Fund</b>								
<b>Project Costs:</b>								
Building Construction Contribution (FY12)		10,000						10,000
		10,000						10,000
<b>Source of Funds:</b>								
Capital Projects Fund Reserves (General Fund Contribution)		10,000						10,000
		10,000						10,000
<b>COUNTY VEHICLE AND EQUIPMENT REPLACEMENT</b>								
<b>Project Costs:</b>								
County Vehicle and Equipment Replacement (FY12)	30,600	30,000	32,000	32,000	32,000	32,000	32,000	220,600
	30,600	30,000	32,000	32,000	32,000	32,000	32,000	220,600
<b>Source of Funds:</b>								
General Fund Contribution		30,000	32,000	32,000	32,000	32,000	32,000	190,000
Capital Projects Fund Reserves (General Fund Contribution)	30,600							30,600
	30,600	30,000	32,000	32,000	32,000	32,000	32,000	220,600

**Kent County Levy Court  
Capital Projects Fund - FY 2014**

	PRIOR YEARS OPEN PROJECTS	Amended FY 2013	Adopted FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	TOTAL
<b>SUMMARY</b>								
<b>Project Costs:</b>	<b>7,581,341</b>	<b>1,169,750</b>	<b>5,534,900</b>	<b>651,800</b>	<b>496,900</b>	<b>622,500</b>	<b>683,000</b>	<b>16,740,191</b>
<b>Source of Funds:</b>								
General Fund Contribution	360,750	88,000	295,400	420,800	312,900	420,000	495,000	2,392,850
Realty Transfer Tax	949,800	118,400	160,200	144,100	122,800	124,200	125,600	1,745,100
Clerk of the Peace Fees	27,000							27,000
Deeds Fees	30,000					30,000	30,000	90,000
Sheriff Fees		40,700		16,500		16,500		73,700
Wills Fees	60,000		20,000					80,000
Bond Proceeds			5,000,000					5,000,000
Capital Projects Fund Reserves (Fees)		30,000	30,000	30,000	30,000			120,000
Capital Projects Fund Reserves (General Fund Contribution)	713,500	101,300						814,800
Capital Projects Fund Reserves (Realty Transfer Tax)	515,400	389,500						904,900
Reserve Transfer -- General Fund (Realty Transfer Tax)	2,227,200							2,227,200
Reserve Transfer -- General Fund	2,544,500							2,544,500
Federal Grant -- EMPG	81,200							81,200
State of Delaware Grant - Transportation		228,050						228,050
State Grants -- Delaware Land and Water								
Conservation Trust Fund	29,800	50,000						79,800
State Grants -- DEMA	33,491	94,000						127,491
State Grants -- Paramedic	8,700	29,800	29,300	40,400	31,200	31,800	32,400	203,600
<b>Total Source of Funds</b>	<b>7,581,341</b>	<b>1,169,750</b>	<b>5,534,900</b>	<b>651,800</b>	<b>496,900</b>	<b>622,500</b>	<b>683,000</b>	<b>16,740,191</b>

**General Fund Capital Projects -- Detail for Prior Years Open Projects and Amended FY2013 Projects**

Department and Project	Description	Funding Source *	Status **	Amended Budget
<b>ADMINISTRATION</b>				
<b>Information Technology</b>				
Disaster Recovery Plan, Equipment, Testing (FY04-FY09)	Create an offsite location to handle redundancy (backup) of data to restore the County back to normal functionality in a short period of time in case of a disaster.	GF	R	150,000
GIS System Enhancements: Server/Database Upgrade (FY07-FY09)	This project is to allow for a centralized data base which can be accessed by multiple County departments and allow information to be accessed through the internet. Project will be coordinated by the Planning Services with the partnership and collaboration of Public Works, Community Services, and Public Safety Departments. Project to include ESRI software updates and system hardware upgrades. The Sewer Fund has budgeted for its portion of the project cost at \$14,000.	GF	WIP	79,400
Microsoft Upgrade (FY08)	Upgrade Microsoft Operating System and Microsoft Office Suite for approximately 280 machines	GF	WIP	92,000
Server / Hardware / Software Replacement	Provide for unforeseen but necessary server, hardware and software replacements / upgrades to maintain the County's technology infrastructure.	CP(GF)	U	150,000
County Network Security - CISCO ASA 5510 (FY11)	Secure County network by providing more security control levels. Provides ability to encrypt transmitted data and allows access to County network through internet.	GF	R	6,000
IT Future Capital Outlays	Provide for unforeseen but necessary hardware and equipment to maintain the County's computer infrastructure.	CP(GF)	U	300,000
Replacement Servers (FY12)	Replace Microsoft IIS - Sonic Foundry Streaming Video server and API Imaging SQL server	GF	WIP	14,300
Server Replacement - 911 Dispatch Center (FY12)	Replacement of outdated servers at the 911 dispatch center	CP(GF)	WIP	13,000
Department Upgrades (FY13)	Replacement of outdated computer work stations.	GF	WIP	19,500
Audio Visual Replacement Fund (FY13)	Project allows for replacement of Audio Visual equipment on an ongoing basis	GF	U	18,000

**General Fund Capital Projects -- Detail for Prior Years Open Projects and Amended FY2013 Projects**

Department and Project	Description	Funding Source *	Status **	Amended Budget
<b>COMMUNITY SERVICES</b>				
<b>Parks</b>				
<b>Big Oak Park</b>				
Parking Lot Connector and Trail Paving (FY12)	Connect the two parking lots on the north side of the stream crossing (ball field side) and pave the pedestrian lane across the stream	CP(RTx)	WIP	17,000
Ball Field Dugout Shelters (FY13)	Construction of six on-grade ball field dugout shelters	CP(GF)	WIP	11,900
DASEF Paving, Lighting (FY13)	Grant funded project for paving and solar lighting at Big Oak DASEF site	G	NS	228,050
<b>Brecknock Park</b>				
Historic Structure Improvement Fund	Provide for rehabilitation of the Goggin Manor House on an ongoing basis.	CP(GF)	U	10,000
<b>Browns Branch Park</b>				
Paving - Park Entrance, Roadway, Walkways (FY12)	Provide asphalt top coat on the park entrance and roadway and pave park walkways	CP(RTx)	R	40,000
Ball Field Dugout Shelters (FY13)	Construction of six on-grade ball field dugout shelters	CP(GF)	WIP	11,900
<b>Hunn Property</b>				
Roadway, Parking, and Trails (FY06, FY07)	Design, engineering and construction of vehicle access and parking area, trail head, storm water management, bike and pedestrian trail, amenities and informational kiosk.	CP(RTx), RTx	R	314,700
<b>Kesselring Property</b>				
Master Plan (FY12)	Master Plan for site design at Kesselring, including cost estimates for park development and recreation center schematic design	CP(GF)	R	50,000
Wetland Bridge (FY13)	Design, engineering and construction of elevated wetland bridge crossing over the Isaac Branch from the Brecknock Park lower nature trail to the Kesselring Property.	CP(RTx), G	WIP	110,000
<b>Tidbury Park</b>				
Sign (FY13)	Construction of a park entrance sign	CP(GF)	R	5,000
<b>St. Jones River Greenway</b>				
Phase III - Design, Engineering and Construction (FY05-FY08)	Continuation of the design, engineering and construction of St. Jones Greenway	CP(GF), G, GFT, RTx	H	216,400

**General Fund Capital Projects -- Detail for Prior Years Open Projects and Amended FY2013 Projects**

Department and Project	Description	Funding Source *	Status **	Amended Budget
<b>Recreation</b>				
Recreation Center	Construct 44,000 square foot recreation center with enclosed area, including multipurpose and administrative space on a 10-acre campus with roadways, storm water management and utilities.	GFT,RTx	R	3,094,300
Replace 15 Passenger Van (FY13)	Provide for replacement of van in FY2016. FY2013 funding of \$10,000 is the first of four planned equal annual funding amounts from FY2013 through FY2016 to provide a total of \$40,000 for planned replacement in FY2016.	GF	NS	10,000
<b>Library</b>				
Ceiling Fans (FY13)	Installation of four ceiling fans	CP(GF)	C	2,500
<b>PLANNING</b>				
Plotter Replacement (FY13)	Replacement of plotter / scanner shared by two departments.	CP(GF)	C	10,000
<b>PUBLIC SAFETY</b>				
<b>Emergency Medical Services</b>				
Vehicle Replacement/Conversion (FY13)	Addition of one emergency response vehicle to the fleet. Includes conversion of the new vehicle to advanced life support unit.	G, RTx	WIP	62,100
Cardiac Monitor Replacement (FY13)	Continual rotational replacement of multi-functional cardiac monitor / pacemaker / defibrillator / 12 lead / pulse oxycimeter and end tidal CO2 monitoring. One unit to be purchased.	G, RTx	C	25,000
Radio Replacement (FY13)	Replace first three of twenty six radios due to rebanding	G, RTx, CP(RTx)	C	12,400
Parking Lot Expansion and Drainage (FY11)	Conversion of undeveloped 1/2 acre area west of 911 Center to a parking lot. Project to include clearing, storm water management, base course installation, landscaping, electrical service extensions for lighting and charging of trailer/vehicle equipment.	CP(GF), GF, GFT	WIP	312,750
<b>Emergency Communications</b>				
Radio Replacement (FY13)	Replacement of portable radios	CP(RTx), G	C	12,400
Dispatch Consoles Fold Down (FY13)	Re-configuring the dispatch center to include four additional consoles.	G	WIP	64,000

**General Fund Capital Projects -- Detail for Prior Years Open Projects and Amended FY2013 Projects**

Department and Project	Description	Funding Source *	Status **	Amended Budget
<b>Public Safety Headquarters</b>				
Phone System Replacement (FY12)	Replace existing phone system in the Public Safety headquarters building. The current system is thirteen years old and replacement parts are obsolete.	CP(GF), G	WIP	100,000
HVAC System Upgrade (FY12)	Replace heating and air conditioning system in Public Safety headquarters building.	CP(RTx), GFT(RTx), G	WIP	1,218,600
<b>Wheatley Substation</b>				
Emergency Generator and Transfer Switch (FY12-FY13)	Purchase and installation of an emergency generator and transfer switch.	G	C	63,491
<b>PUBLIC WORKS - FACILITIES MANAGEMENT</b>				
Facilities Upgrades, Repairs and Equipment (FY08)	Provide upgrades, repairs and equipment for County Complex, Emergency Services Building, the Library and Wheatley's Pond Road office and substation.	GF	U	13,100
<b>ROW OFFICES</b>				
<b>Clerk of Peace</b>				
Upgrade to Genesis System (FY12)	Upgrade of WinMarriage software to Web-based technology. Budget provides for three equal annual payments, years FY2012 through FY2014.	F	WIP	27,000
<b>Recorder of Deeds</b>				
Deeds Imaging Computer Hardware (FY12-FY13)	To provide funding for replacement of computer hardware and software for the Recorder of Deeds Office on an ongoing basis.	F, CP(F)	NS	60,000
<b>Register of Wills</b>				
Wills Office Automation and Workflow Project (FY09)	To automate office workflow processes for probated and unprobated estates. Provide cashiering and full customer database for automatic retrieval of Register of Wills forms and images.	F	NS	60,000
<b>Sheriff's Office</b>				
Vehicle Replacement (FY13)	Purchase of one new Sheriff vehicle	F	C	16,500
Civil Mobile Software (FY13)	Provide ability for Deputies to remotely enter service information, allowing staff and attorneys immediate access to data.	F	NS	24,200



**General Fund Capital Projects -- Detail for Prior Years Open Projects and Amended FY2013 Projects**

Department and Project	Description	Funding Source *	Status **	Amended Budget
<b>SPECIAL PROJECTS</b>				
<b>Food Bank of Delaware</b>				
Milford Facility Expansion Contribution (FY13)	Contribution from Kent County for the Food Bank of Delaware Milford Facility Expansion	CP (GF)	C	50,000
<b>Economic Development</b>				
Land Acquisition & Construction (FY07)	For land acquisition and construction.	GFT(RTx)	U	985,000
Strategic Development (FY11-FY13)	To provide financial assistance in the form of grants, loans, or other financial mechanisms to new or existing businesses in Kent County, or businesses that are relocating to Kent County in accordance with provisions set forth in Kent County Code, Chapter 86 (Strategic Development Fund).	GFT(RTx), RTx	U	409,400
Civil Air Terminal Cargo Ramp (FY12)	County cost share contribution to assist in cost of completing environmental permitting, wetlands mitigation, site design and engineering for site of proposed Cargo Ramp project at Dover Air Force Base Civil Air Terminal property which includes 13.2 +/- acres of County-owned land.	GFT(RTx)	WIP	190,600
<b>Inner City Cultural League Building Fund</b>				
Building Construction Contribution (FY12)	Contribution towards construction of building	CP(GF)	NS	10,000
<b>County Vehicle and Equipment Replacement</b>				
County Vehicle and Equipment Replacement (FY12-FY13)	This project allows for replacement of County vehicles and equipment on an ongoing basis.	CP(GF), G	U	60,600
<b>Total</b>				<b>8,751,091</b>

\*Funding Source: CP(Source)-Capital Projects Reserves, F-Fees, G-Grant, GF-General Fund Contribution, GFT-General Fund Reserve Transfer, RTx-Realty Transfer Tax

\*\*Status: C-project is closed, H-project is on hold, NS-project is not started, R-project is in the research stage, WIP-project is in progress, U-funds used as needed



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<b>AeroPark Fund</b>
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**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 owned by Kent County Levy Court. 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. The Kent County AeroPark Development Authority administers the AeroPark. The Authority reviews projects and recommends and advises the Levy Court. About 12 acres of land adjacent to the Civil Air Terminal have been reserved for aviation-related activities. A total of 19 acres remain to be developed.

**Goal**

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

## Revenue:

Departmental Revenue	Actual FY2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Land Lease	\$ 18,377	\$ 18,376	\$ 18,400	\$ 18,400
Interest Income	51	9	-	100
<b>Total</b>	<b>\$ 18,428</b>	<b>\$ 18,385</b>	<b>\$ 18,400</b>	<b>\$ 18,500</b>

## Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 20,601	\$ -	\$ -	\$ -
Indirect Costs	7,984	-	-	-
Office Supplies	4	(855)	-	-
Legal and Consulting	-	1,348	13,400	13,500
Maintenance Expense	-	-	5,000	5,000
<b>Total</b>	<b>\$ 28,589</b>	<b>\$ 493</b>	<b>\$ 18,400</b>	<b>\$ 18,500</b>

<b>Fund Balance at Beginning of Year - 7/01/2011</b>		<b>\$ 11,872</b>
Revenues: 2012		
Interest Income	\$ 9	
Land Leases	18,376	
<b>Total Revenues FY 2012</b>		<b>\$ 18,385</b>
Expenditures: 2012		
Legal and Contractual	\$ -	
Indirects	1,348	
Office Supplies	(855)	
<b>Total Expenses FY 2012</b>		<b>\$ 493</b>
<b>Fund Balance as of 6/30/2012</b>		<b>\$ 29,764</b>



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## Sewer Fund Budget

The Sewer Fund provides the wastewater collection, conveyance and treatment services for the citizens of Kent County. In order to accomplish this task, the Sewer Fund maintains a collection system consisting of 157 miles of force-main piping, 225 miles of gravity piping, 92 pumping and lift stations and a treatment plant facility.

User fees are the major source of revenue for the Sewer Fund. The County charges a uniform rate to its 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 the proposed fiscal year 2014 budget. This is not intended to be a complete description of all items and changes in the budget. A more comprehensive discussion is included in the Budget Assumptions section of this budget proposal.

- There is a cost of living adjustment increase of 2% factored into the salary lines for fiscal year 2014.
- The merit-based STEP component of employee salaries is included at one-half step (1%) for fiscal year 2014.
- There is a 5% estimated increase in medical health benefits premiums over fiscal year 2013. The County's contribution for employees with dependent care coverage is budgeted for fiscal year 2014 using the established rates less the assigned value to employee only coverage plus 60% of the remaining cost or \$175 (with ever is greater).
- There is an estimated increase of 14% for Workers Compensation Insurance premiums for fiscal year 2014.
- There is an estimated increase of 8% for general insurance premiums.
- User fees budgeted for fiscal year 2014 is consistent with fiscal year 2013 budgeted fees with the exception of a moderate increase in domestic users.
- Budgeting for emergency capital repairs began in Fiscal Year 2006. It has effectively addressed emergency system repairs and is continued at the same level of \$250,000 for fiscal year 2014.
- Budgeting for the Working Capital Reserve also began in fiscal year 2006, and funding this fiscal year is \$300,000.
- Operating budget contingency is funded at \$549,800.
- All user fee rates are projected to remain unchanged, at the fiscal year 2008 rates.

## SEWER FUND – FISCAL YEAR 2014 BUDGET ASSUMPTIONS

The fiscal year 2014 budget decreased by .73% (\$121,767) over the amended fiscal year 2013 budget. The department operating expenses decreased by \$176,570 and working capital reserved decreased by \$200,000 however the debt service increased by \$329,800.

The primary decrease in fiscal year 2014 proposed revenue from fiscal year 2013 amended revenue is due to carry forward revenue of \$275,667. This revenue was carried forward from fiscal year 2012 to complete various operating capital projects funded with fiscal year 2012 operating revenue.

In Fiscal Year 2006, the Capital Emergency Repair Fund and the Working Capital Reserve were established in an effort to fund rising costs, to rebuild Sewer Fund reserve balances and to improve the fund's cash flow position. Funding accounts for emergency repairs, a working capital reserve and contingencies is an effective approach to maintaining the sewer infrastructure and to improving cash flow and reserve balances. The proposed fiscal year 2014 budget continues funding of these accounts. These accounts are intended specifically as follows:

The **Capital Emergency Repair Fund** 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 Contingency** account which is intended to fund operating cost shortfalls and minor repairs.

The **Working Capital Reserve** is intended to build the Sewer Fund reserve balances and rebuild the financial strength of the Sewer Fund. It is not intended to be used as a "contingency" account to fund operating or repair expenses.

### Revenues

Projected revenues generated at the current user fee rates for residential and commercial customers will be sufficient to fund the projected fiscal year 2014 expenditures. **There are no user rate fee increases in the proposed fiscal year 2014 budget.**

### 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. These fees are projected to provide \$13.8 million and will provide funds for approximately 84.9 percent of the budgeted operating expenses. Funds for the remaining 15.1 percent of expenses are provided from hauler charges, 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 proposed rate (quarterly rate) is \$70.55 per equivalent dwelling unit (EDU) and remains unchanged in fiscal year 2014. 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 proposed uniform rate for contract users remains \$2.34 per 1,000 gallons of flows for fiscal year 2014.

### **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 8. However, due to the abrasive character of the waste, 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 actual septage fee remains unchanged at \$57.12 per 1,000 gallons. This figure includes \$9.22 debt service component associated with the improvements at Pump Station No. 1 and 8. The grease discharge fee is also unchanged at \$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 fiscal year 2014 Permit and Review fees are projected to increase over fiscal year 2013's revenue by \$26,900. 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.

*Hauler Permits Fees* are issued to all grease and septage trucks upon inspection of the vehicles.

*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. These permits are valid for three years.

### **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 2014 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.

In fiscal year 2014 adopted budget there is also a contribution from the Main System Capital Improvement Fees (MSCIF) for the debt service payment of the Wastewater Treatment Facility Expansion Upgrade Project.



**Maturing Investments**

Another source of revenue is impact fee investments that are scheduled to mature during fiscal year 2014. These funds are collected impact fees that are related to the main sewer transmission line and pumping stations. One hundred six thousand dollars (\$106,000) is scheduled to mature in fiscal year 2014. These funds are used to directly offset the debt incurred with the 1996 revolving loan fund for the northern parallel conveyance line.

**Interest Income**

Interest income is from operating income only. Interest rates continue to be low.

**Other Revenue Sources****Rent Income**

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

**Rebate Income**

The Wastewater Treatment Plant is participating in a demand response program under rules set up by PJM Environmental Information, Inc. and rebate income is received monthly from Hess Companies and C Power Inc. The Sewer Fund also receives an annual capital credit refund from Delaware Electric Co-Op when applicable.

**Solar Renewable Energy Credits** are obtained by selling credits as required by 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** are rebates paid by the IRS for bonds issued under the American Recovery and Investment 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** 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** 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**

### **Personnel**

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

Personnel expense for fiscal year 2014 is budgeted at \$ 4,913,600 for all employees, including those in the collective bargaining unit. The salary portion of the departments' personnel category includes a 2% Cost of Living Adjustment increase and one-half step (1%) increase.

A collective bargaining unit contract was signed on June 28, 2011. The contract is retroactive back to January 1, 2009 and expires on December 31, 2014.

The budget includes one additional Maintenance Worker (Grade 5) position in the Wastewater Treatment Administration department.

The Sewer Fund's share of pension fund contribution for fiscal year 2014 is \$332,000 and the Sewer Fund's estimated share of post employment benefits for fiscal year 2014 is \$142,100.

### Position Summary

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Public Works – Sewer Fund	<b>67</b>	<b>67</b>	<b>68</b>
Engineering	13	13	13
Environmental Programs	3	3	3
KCWTF - Operations	19	19	19
KCWTF - Maintenance	25	25	25
KCWTF – Treatment Plant Admin.	7	7	8

**Bio-solids processing**

The Wastewater Treatment Plant (WTP) bio-solid processing has been converted from a contracted service to a County operated process. These costs continue to be budgeted within the WTP Operations budget. Previously, they were a single account for the contracted costs. Beginning in fiscal year 2007 and continuing through fiscal year 2014 budget, these costs are budgeted in a sub-organization within the Operations budget and are broken down into cost accounts such as salaries, chemicals, fuel, electricity, etc., providing budget to actual cost tracking. For presentation purposes a consolidated Operations budget is included in this budget document.

The bio-solids' proposed budget for fiscal year 2014 is \$1,394,200.

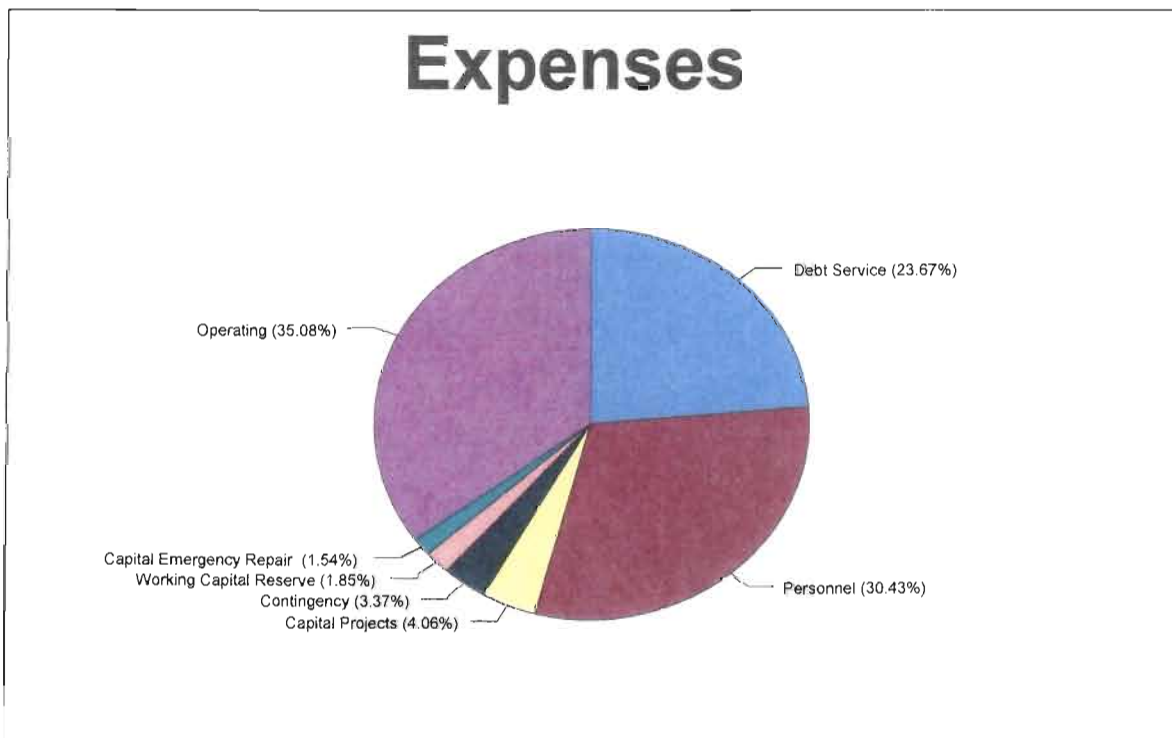
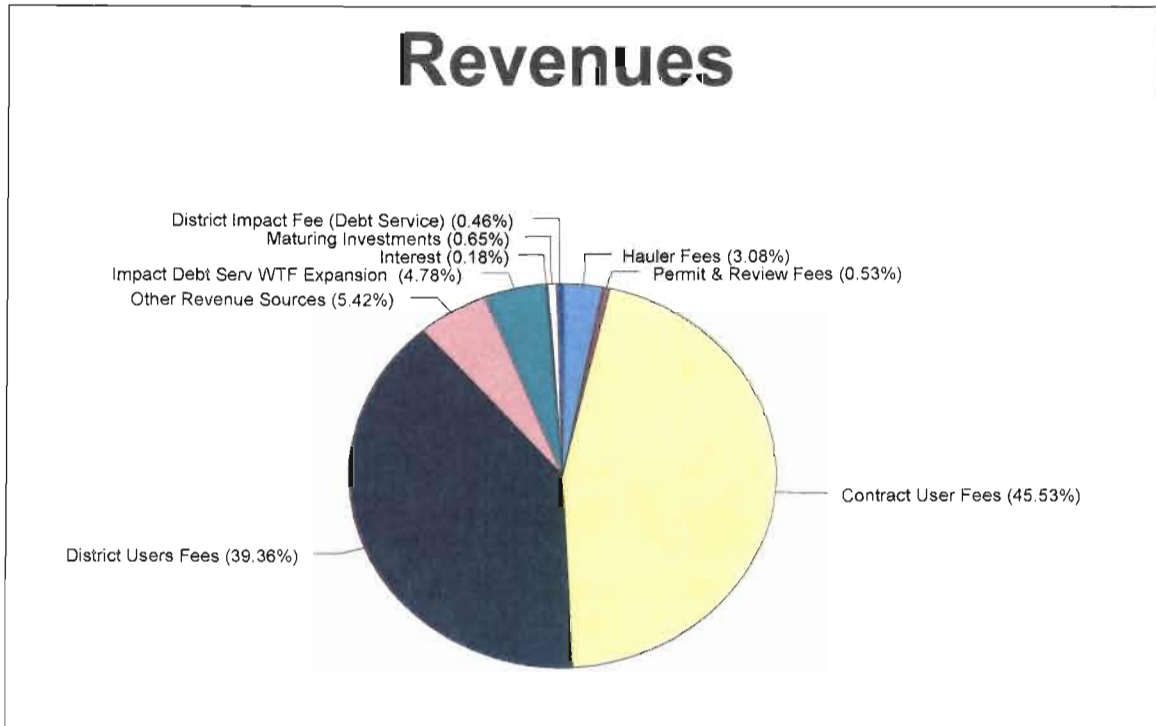
**Indirect Costs**

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 division provides maintenance, custodial service and security for the Kent County Administrative Complex. The costs for this division 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 division 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 division 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 division 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 division 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) **Comptroller** – The Comptroller's office reviews and approves all invoices and disburses County funds. The office also has the duty to audit all cash accounts of the County. The 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) **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.
  
- 7) **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 fiscal year 2014 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 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
<b>Unrestricted Revenue</b>				
User Fees	\$12,877,560	\$13,569,992	\$13,715,300	\$13,803,100
Hauler Charges	518,843	498,445	518,500	425,000
Hauler Debt Service Fee	91,561	87,961	91,500	75,000
Penalties	143,872	167,484	120,000	180,000
Maturing Impact Fee Investment	106,000	106,000	106,000	106,000
Rent	34,199	41,849	34,200	50,000
Interest	12,927	5,730	25,000	30,000
Pretreatment Fines	-	-	1,000	1,000
Lime Sales	31,241	30,017	30,000	30,000
Permit & Review Fees	112,031	100,166	59,000	85,900
Other Income	129,160	155,986	121,500	173,300
Employee Pension Withholding	26,641	28,686	35,800	36,600
District Impact Fee Contribution Towards South Central District Debt Service	75,000	75,000	75,000	75,000
MSCIF Contribution To Debt Service for WWTF Expansion Project	-	-	687,000	777,600
Rebate Income	125,326	112,559	52,000	125,000
Energy Credits	-	-	250,000	128,000
Debt Service Tax Interest Credits	39,479	153,865	150,000	125,000
Milford Debt Service Reimbursement	-	-	31,900	31,900
Carry Forward Revenue	-	-	275,667	-
<b>Total Unrestricted Revenue</b>	<b>\$ 14,323,840</b>	<b>\$15,133,740</b>	<b>\$ 16,379,367</b>	<b>\$16,258,400</b>
<b>Direct Expenses</b>				
Engineering				
Administration	\$ 1,305,868	\$ 1,420,321	\$ 1,573,600	\$ 1,505,700
Environmental Programs	322,473	344,103	364,500	407,100
Treatment Plant Administration	590,029	612,393	669,400	704,700
Operations	3,498,247	3,559,647	4,371,370	4,282,400
Maintenance	3,289,032	3,618,133	3,805,000	3,707,400
Amortization	11,045	11,045	10,000	10,000
Transfer to Capital Projects Fund	300,000	538,000	620,000	659,700
Transfer to Medical Trust Fund	-	-	-	34,200
Working Capital Reserve	500,000	500,000	500,000	300,000
Capital Emergency Fund	250,000	250,000	250,000	250,000
Contingency	-	-	599,997	548,300
Capitalized Operating Expense	1,410,437	587,311	-	-
Septage Loan Redemption	91,561	87,961	91,500	75,000
Bond Redemption	753,742	1,545,866	1,944,500	2,274,300
Interest Expense	918,454	1,381,898	1,579,500	1,499,600
<b>Total Expense</b>	<b>\$ 13,240,888</b>	<b>\$ 14,456,678</b>	<b>\$ 16,379,367</b>	<b>\$ 16,258,400</b>

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 division believes that, by better understanding customers' needs, we will continue to improve customer services. The division is 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 permitting and construction of sewer conveyance infrastructure for the East Dover Sanitary Sewer Area Expansion by July 2014
- Complete the permitting and construction of the Delaware Solid Waste Authority
- (DSWA) leachate pump station and force main by December 2013

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 866,795	\$ 966,505	\$ 1,096,400	\$ 988,000
Travel	-	-	2,300	-
Insurance	18,285	19,897	10,800	12,100
Indirect Costs	331,301	332,334	321,900	352,800
Office Supplies	5,275	5,446	5,900	6,800
Furniture/Equipment	5,433	3,536	33,600	39,500
Legal/Contract Services	31,322	36,584	38,400	45,600
Operating Supplies	5,972	5,846	5,800	6,300
Utilities	8,124	7,215	8,600	7,600
Maintenance	5,224	5,595	7,400	9,200
Vehicle Expense	23,624	29,692	36,500	33,600
Consulting Fees	2,196	2,549	5,000	3,000
Miscellaneous	2,175	5,000	800	1,000
Interest	142	122	200	200
<b>Total</b>	<b>\$ 1,305,868</b>	<b>\$ 1,420,321</b>	<b>\$ 1,573,600</b>	<b>\$ 1,505,700</b>

**Note:**

Furniture & Equipment:

(4) Desk Chairs	\$ 1,400
Conference Table	900
(3) Desktop Computers	2,600
(1) Laptop Computer	1,000
(3) Computer Monitors	600
Computer Memory	200
Truck – ½ Ton extended Cab 4 wheel Dr.	30,000
Copier Lease	<u>2,800</u>

Total - Engineering Administration – Furniture and Equipment: \$ 39,500



## **Engineering: Environmental Programs**

### **Mission**

The Environmental Programs section is responsible for monitoring potential and actual environmental impacts, monitoring compliance with state-issued permits and administering the Industrial Wastewater Pretreatment Program as required by the Federal Clean Water Act. It also administers the fats, oil and grease (FOG) program as required by the Kent County Code. The section also assists the Kent County Regional Wastewater Treatment Facility (KCRWTF) with various influent sampling projects in order to assist the KCRWTF in meeting its NPDES permit obligations. The section administers a hauled waste program for commercial haulers of liquid residential/domestic wastes. The Environmental Programs section is the primary group to ensure that the Sustainability Management System (SMS) is implemented and continually improved.

### **Goals**

- Complete all pretreatment reporting requirements to U.S. Environmental Protection Agency (EPA) by February 28 of each year, all EPCRA reporting requirements to DNREC by March 1 each year, the annual NBP Bio-solids Report, the Greenhouse Gas Report and the Sustainability Report.
- Develop regulations regarding local limits for regulated industries and determine other necessary steps to ensure that the influent parameters are reduced to their maximum extent in order to reduce anticipated KCRWTF operating cost
- Conduct public education programs for FOG
- Maintain third-party International Standardization Organization (ISO), Occupational Health and Safety Assessment System (OHSAS) and National Bio-Solids Partnership (NBP) certifications of the Sustainability Management System (SMS) program, including implementing energy, employee health and safety and sustainability strategies as part of the Sustainability Management System
- Begin to sample upstream pump stations for polychlorinated biphenyl (PCB) as required by the Delaware River and Basin Commission (DRBC) as part of the Pollution Prevention Program and continue sampling the KCRWTF effluent for PCBs and nutrients as required by the DRBC

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 227,736	\$ 245,701	\$ 247,900	\$ 258,200
Travel	2,113	2,362	3,100	2,400
Insurance	6,075	6,433	7,000	3,700
Indirect Costs	47,596	48,427	49,800	48,800
Office Supplies	678	453	900	900
Furniture/Equipment	-	154	4,500	20,000
Legal/Contract Services	-	46	1,400	1,400
Operating Supplies	367	1,119	800	1,300
Utilities	1,797	1,178	2,000	1,000
Maintenance	843	1,232	1,500	2,900
Vehicle Expense	6,871	8,978	7,600	9,000
Miscellaneous	11,036	12,982	8,000	12,500
Testing/ Monitoring	17,361	15,038	30,000	45,000
<b>Total</b>	<b>\$ 322,473</b>	<b>\$ 344,103</b>	<b>\$ 364,500</b>	<b>\$ 407,100</b>

**Note:**

Furniture and Equipment:  
 New Vehicle

\$ 20,000

Total – Environmental Programs – Furniture and Equipment:

\$ 20,000

## **Wastewater Treatment Facilities: Plant Administration**

### **Mission**

The mission of Plant Administration is to provide leadership and support for the practice of continuous improvement for the facilities processes and the employees.

The primary purpose of the Kent County Wastewater Treatment Facility is to provide a cleaner, healthier environment by maintaining compliance with all permits and regulations set forth by the U.S. Environmental Protection Agency and the Delaware Department of Natural Resources and Environmental Control.

### **Goals**

- Remain as one of the top wastewater treatment facilities in the USA with excellent performance, including health and safety and environmental sustainability
- Ensure environmental compliance and reporting
- Manage parts inventory and provide fiscal support for Wastewater Treatment Plant Operations and Maintenance functions
- Practice EHS-MS management of change, which will assure success for the upcoming major projects
- Complete various upgrade and renovation projects
- Develop a system that recognizes and rewards employee excellence and exemplary contribution to Kent County
- Explore new technologies for site energy sustainability

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 462,592	\$ 470,314	\$ 518,400	\$ 536,100
Travel	-	-	-	2,400
Insurance	7,508	7,947	15,100	10,200
Indirect Costs	77,843	80,082	84,200	97,200
Office Supplies	1,896	1,497	1,600	1,700
Furniture/Equipment	1,223	1,314	1,400	4,800
Legal/Contract Services	14,942	13,579	19,200	19,300
Operating Supplies	1,252	2,565	2,800	4,700
Utilities	18,184	16,188	18,200	15,700
Maintenance	4,571	11,276	6,000	9,500
Vehicle Expense	-	7,631	2,400	3,000
Miscellaneous	18	-	100	100
Capital Expenditures	-	-	-	-
<b>Total</b>	<b>\$ 590,029</b>	<b>\$ 612,393</b>	<b>\$ 669,400</b>	<b>\$ 704,700</b>

**Note:**

Furniture and Equipment:

(2) Desk	\$ 2,200
(2) Computer Monitors	400
Desktop Computer	800
Copier Lease	<u>1,400</u>

Total – Plant Administration – Furniture and Equipment: \$ 4,800

## **Wastewater Treatment Facilities: Operations and Bio-Solids**

### **Mission**

The Kent County Wastewater Treatment Facility is located in the Murderkill River Watershed. The primary purpose of the Operations section is to treat wastewater in compliance with the present NPDES permit No. 0020338 issued November 16, 2006 and all associated regulations by the U.S. Environmental Protection Agency and Delaware Department of Natural Resources and Environmental Control.

Further improve the bio-solids by installing a pilot Solar Dryer

- improving Kentorganite quality
- reducing natural gas consumption
- reducing odor emissions to the atmosphere
- reducing the overall bio-solids processing cost

The Class A treated bio-solids product is valued by the local farming community as an excellent soil amendment material.

### **Goals**

- Comply with standards set forth by Sustainability Management System (SMS) including bio-solids
- Establish treatment method for fats, oils and grease
- Optimize the biological removal process for maximum nutrient removal efficiency meeting the limits set forth in the TMDL driven NPDES permit
- Assist outside consultants and construction companies with implementation of the Land Application Studies
- Reduce safety and environmental incidents and health/injuries by 10 percent annually
- Plan and start projects for energy sustainability for the plant

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 1,253,546	\$ 1,339,894	\$ 1,346,400	\$ 1,399,800
Travel	-	-	-	-
Insurance	45,804	49,531	90,000	97,400
Indirect Costs	335,919	326,702	333,000	336,300
Office Supplies	1,518	3,766	2,500	4,400
Furniture/Equipment	14,764	429	25,000	37,000
Legal/Contract Services	10,941	34,966	44,400	30,100
Trash Fund	24,098	29,044	35,000	30,000
Operating Supplies	375,205	377,597	438,500	438,700
Utilities	1,182,118	1,022,304	1,200,600	1,119,700
Rent	4,411	4,205	6,300	5,000
Maintenance	202,367	276,509	243,000	410,000
Vehicle Expense	9,945	10,637	8,500	9,500
Miscellaneous	381	19	500	500
Testing/Monitoring	37,230	84,044	68,000	101,000
Capital Expenditures	-	-	529,670	263,000
<b>Total</b>	<b>\$ 3,498,247</b>	<b>\$ 3,559,647</b>	<b>\$ 4,371,370</b>	<b>\$ 4,282,400</b>

**Note:**

Furniture & Equipment:

Desk Chair	\$ 300
Zero Turn Riding Lawn Mower	15,000
Gator	18,000
(2)Weed Eaters	200
(2) Push Lawn Mowers	350
Leaf Blower	150
Water Pump Motor	<u>3,000</u>

Total – Operations and Bio-Solids - Furniture and Equipment: \$ 37,000

Operating Capital Items:

General Contract Labor	\$ 150,000
Environmental Engineering On-Call	35,000
Hot Oil Pump for Bio-Solids	8,000
Pug Mill for Bio-Solids	<u>70,000</u>

Total - Operations and Bio-Solids – Operating Capital Items: \$ 263,000

Total - Operations and Bio-Solids - Equipment and Capital Items: \$ 300,000

## **Wastewater Treatment Facilities: Maintenance**

### **Mission**

The Maintenance section is responsible for operating and maintaining the County's regional wastewater collection system, which consists of 225 miles of gravity piping, 157 miles of force main piping, including Central and South Central bypasses with the additional system enhancements, and 92 pump stations and lift stations.

The Maintenance section is also responsible for the operation and maintenance of the Dover Air Force Base wastewater infrastructure.

This section is also responsible for land applying bio-solids, snow removal and managing Kent County's farm properties listed below:

- KSF1: 12 acres south and adjacent to the treatment plant
- KSF2: 72 acres north and adjacent to the treatment plant
- KSF3: 475 tillable acres west and adjacent to the treatment plant  
(West Farms I & II)
- KSF4: 152 acres north of Houston (Blessing Farm)
- KSF5: 257 acres south of Smyrna (Goldinger Farm)

### **Goals**

- Develop design concepts for abilities to bypass most wastewater forcemain segments
- Perform an aggressive pro-active preventative maintenance program ensuring a minimum of 200 documented man-hours per week
- Improve air release valve equipment efficiency via effective tracking
- Effectively market and distribute approximately 4,000 metric tons of bio-solids
- Explore and experiment with new alternative bio-solids disposal options
- Continue the upgrade of the bio-solids process

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Personnel	\$ 1,538,430	\$ 1,593,314	\$ 1,686,300	\$ 1,731,500
Travel	3,180	-	4,300	14,400
Insurance	48,832	51,691	46,300	60,400
Indirect Costs	314,907	326,450	338,900	368,900
Office Supplies	29,552	31,144	30,200	32,400
Furniture/Equipment	67,512	55,605	251,600	86,600
Legal/Contract Services	160,657	407,005	13,700	14,200
Trash Fund	6,337	6,326	8,000	7,000
Operating Supplies	151,718	169,585	170,000	170,900
Utilities	542,607	533,474	634,900	635,100
Rent	3,486	3,587	1,000	3,500
Maintenance	292,137	255,396	286,400	254,100
Vehicle Expense	129,108	168,761	132,400	172,400
Miscellaneous	569	1,357	1,000	1,000
Capital Expenditures	-	14,438	200,000	155,000
<b>Total</b>	<b>\$ 3,289,032</b>	<b>\$ 3,618,133</b>	<b>\$ 3,805,000</b>	<b>\$ 3,707,400</b>

**Note:**

## Furniture and Equipment:

(12) Conference Chairs	\$ 800
Desktop Computer w/ Monitor	800
Printer	200
(5) 3,000 Watt Generators	2,000
(20) Air Release Valves	18,500
(5) E-One Extreme Grinder Pumps	12,500
Tower Leases	6,800
Truck – Utility Body w/o Crane	<u>45,000</u>

Total - Maintenance – Furniture and Equipment: \$ 86,600

## Operating Capital Items:

General Labor & Equipment Contract	\$ 100,000
Mini Excavator w/ Blade	45,000
Screen Basket at PS 17	<u>10,000</u>

Total – Maintenance – Operating Capital Items: \$ 155,000

Total – Maintenance - Equipment and Capital Items: \$ 241,600



## Capital Projects

The Capital Projects budget is used to identify major system expansion or renovation projects. Beginning in fiscal year 2006 and continuing through fiscal year 2014, capital costs directly associated with Public Works divisions are budgeted for in the operating budget.

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

- Wastewater plant improvements to increase capacity, meet environmental standards and provide alternative power generation capability, such as, adding three (3) additional Passive Solar Drying Chambers.
- Conveyance system capacity improvements (Southern Bypass and Central Transmission Enhancements, Phase II & III and Murderkill Crossing)
- Pump Station Upgrades (pump replacements and emergency power generation capability).
- Sanitary Sewer District expansions Kitts Hummock, Pickering Beach, East Dover and Hilltop Manufactured Home Park.
- Spring Creek Conservation Project, returning 255 acres to its natural habitat and provide a riparian forest buffer.

Major source of funding for 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 2014**

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to fiscal year 2013. This allows the total project costs to be reported in the “Total” column. Also, a more complete project description of all fiscal year 2013 and beyond projects is included. The descriptions and other notes follow the capital projects listing and a reference number is provided to allow easy referral.

Fiscal Year 2014									
	Prior Budget Years	Amended FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL	
<b>Treatment Plant Upgrades:</b>									
<b>Project Descriptions:</b>									
1	TMDL Study for Development of Site Specific Water Standards	1,062,000	200,000	200,000	200,000	200,000	-	-	1,862,000
	Main System Capital Improvement Fees, Treatment portion	1,062,000	200,000	200,000	200,000	200,000	-	-	1,862,000
2	TMDL Offsite Nutrient Reduction Project	300,000	383,000						683,000
	DE SRF Delaware Stimulus Funding (ARRA) Loan	250,000	383,000	-	-	-	-	-	633,000
	DE SRF Funding Planning Grant	50,000	-	-	-	-	-	-	50,000
3	WTF Nutrient Removal Upgrade Project with Integral Clarification & Filtration	8,720,000	9,640,700	-	-	-	-	-	18,360,700
	DE SRF/ RZED Bond and USDA Loan	8,720,000	9,640,700	-	-	-	-	-	18,360,700
3A	Outfall Relocation & Stormwater Management			800,000	200,000				1,000,000
	USDA Loan	-	-	800,000	200,000	-	-	-	1,000,000
3B	Replace Clarifier 1 & 2 Superstructure Bridge/Walkway/Trough	250,000	250,000						500,000
	Operating Revenues	250,000	250,000	-	-	-	-	-	500,000
4	Spray Irrigation, Land Acquisition, and Permitting to Extend Effluent Flow Limitations of Stream Discharge (Wilkins and Zettelemoyer & McFarland, Church and Carl King Express Land Shown in Prior Years)	2,800,000	600,000	600,000	600,000	600,000	600,000	600,000	6,400,000
	Main System Capital Improvement Fees, Treatment portion	2,800,000	600,000	600,000	600,000	600,000	600,000	600,000	6,400,000
5i	Replace Pumps and Valves at Recycle Pump Stations 1 & 2	-	-	-	80,000	160,000	-	-	240,000
	Operating Revenues	-	-	-	80,000	160,000	-	-	240,000
6	Spring Creek Conservation Project	-	1,375,000		100,000				1,475,000
	Operating Revenues	-	-	-	100,000	-	-	-	100,000
	DE SRF Delaware Stimulus Funding (ARRA) Loan	-	1,200,000	-	-	-	-	-	1,200,000
	Main System Capital Improvement Fees, Treatment portion	-	175,000	-	-	-	-	-	175,000
7	Aeration System Improvements	-	110,000	2,000,000	2,000,000	-	-	-	4,110,000
	Operating Revenues	-	60,000	-	-	-	-	-	60,000
	DE SRF Funding Planning Grant	-	50,000	-	-	-	-	-	50,000
	USDA Loan	-	-	2,000,000	2,000,000	-	-	-	4,000,000
8	Passive Solar Drying Chamber Expansion	-	-	-	-	2,400,000	2,000,000	-	4,400,000
	USDA Loan	-	-	-	-	2,400,000	2,000,000	-	4,400,000
<b>Total Treatment Plant Upgrades</b>		<b>13,132,000</b>	<b>12,558,700</b>	<b>3,600,000</b>	<b>3,180,000</b>	<b>3,360,000</b>	<b>2,600,000</b>	<b>600,000</b>	<b>39,030,700</b>

Fiscal Year 2014								
	Prior Budget Years	Amended FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Conveyance System Upgrades: Central Transmission System								
9 Little Heaven Transmission System Relocation Design, ROW acquisition, Environmental Review Including Archaeology	250,000	1,230,000	-	-	-	-	-	1,480,000
Working Capital Reserve	250,000	1,230,000	-	-	-	-	-	1,480,000
Total Conveyance System Upgrades	250,000	1,230,000	-	-	-	-	-	1,480,000

		Fiscal Year 2014							
		Prior	Amended						
		Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
		Years							
<b>Sanitary Sewer Districts:</b>									
<b>Project Costs:</b>									
10	Kitts Hummock: Sewer Planning, Design & Construction	4,999,272	-	-	-	-	-	-	4,999,272
	USDA Loan	2,400,000	-	-	-	-	-	-	2,400,000
	USDA Grant	2,599,272	-	-	-	-	-	-	2,599,272
11	Pickering Beach: Sewer Planning, Design & Construction	18,000	101,200	1,147,800	-	-	-	-	1,267,000
	USDA Loan	18,000	101,200	214,600	-	-	-	-	333,800
	USDA Grant	-	-	933,200	-	-	-	-	933,200
12	East Dover: Sewer Planning, Design & Construction	12,300	101,700	1,026,000	-	-	-	-	1,140,000
	State Revolving Fund Loan	12,300	101,700	1,026,000	-	-	-	-	1,140,000
13	Hilltop: Sewer Planning, Design & Construction	-	-	510,000	415,000	-	-	-	925,000
	District Impact Fees	-	-	100,000	-	-	-	-	100,000
	State 21st Century Fund Grant	-	-	85,000	415,000	-	-	-	500,000
	State Revolving Fund Loan	-	-	325,000	-	-	-	-	325,000
<b>Total Sanitary Sewer Districts</b>		<b>5,029,572</b>	<b>202,900</b>	<b>2,683,800</b>	<b>415,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,331,272</b>

		Fiscal Year 2014							
		Prior Budget Years	Amended FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Pump Station Upgrades:									
Project Costs:									
Pump Station 1 - Smyrna									
14	Lag Pump Replacement (No Control Upgrade Required)	60,000	75,000		-	-	-	75,000	210,000
	Operating Revenues	60,000	75,000	-	-	-	-	75,000	210,000
Pump Station 3 - Dover:									
15	Spare Pump Rotating Assembly	-	-	120,000	-	-	-	-	120,000
	Operating Revenues	-	-	120,000	-	-	-	-	120,000
Pump Station 4 - Rising Sun:									
16	Lead Pump Replacement	75,000	-	-	-	-	90,000	-	165,000
	Operating Revenues	75,000	-	-	-	-	90,000	-	165,000
Pump Station 7 - Milford:									
17	Lead Pump Replacement (No Control Upgrade Required)	50,000	60,000	-	-	-	60,000	-	170,000
	Operating Revenues	50,000	60,000	-	-	-	60,000	-	170,000
Pump Station 14 - Isaacs:									
18	Lead Pump Replacement (No Control Upgrade Required)	50,000	60,000	-	-	-	-	60,000	170,000
	Operating Revenues	50,000	60,000	-	-	-	-	60,000	170,000
Pump Station 17 - Harrington:									
19	Relocate Septage Screen and Build Pre-Treatment System	-	400,000	1,100,000	-	-	-	-	1,500,000
	USDA Loan	-	400,000	1,100,000	-	-	-	-	1,500,000
20	Spare Pump Replacement for Pump Station 17 - Harrington	-	-	32,500	-	-	-	-	32,500
	Operating Revenues	-	-	32,500	-	-	-	-	32,500
21	Replace Emergency Power Generation for Various Pump Stations	125,000	50,000	25,000	-	-	-	-	200,000
	Operating Revenues	125,000	50,000	25,000	-	-	-	-	200,000
22	Purchase Spare Pumps for Various Pump Stations	-	-	52,200	-	-	-	-	52,200
	Operating Revenues	-	-	52,200	-	-	-	-	52,200
<b>Total Pump Stations Upgrades</b>		<b>360,000</b>	<b>645,000</b>	<b>1,329,700</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>135,000</b>	<b>2,619,700</b>



Fiscal Year 2014								
	Prior Budget Years	Amended FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
<b>Equipment</b>								
<b>Project Costs:</b>								
23	-	110,000	110,000	110,000	-	-	-	330,000
24	-	-	185,000	-	-	-	-	185,000
25	-	-	-	250,000	-	-	-	250,000
26	-	-	135,000	-	-	-	-	135,000
27	-	-	-	120,000	-	-	-	120,000
	-	110,000	430,000	480,000	-	-	-	1,020,000
<b>Total Equipment Projects Costs</b>	-	110,000	430,000	480,000	-	-	-	1,020,000
<b>SUMMARY</b>								
<b>Grand Total Projects Costs</b>	<b>18,771,572</b>	<b>14,746,600</b>	<b>8,043,500</b>	<b>4,075,000</b>	<b>3,360,000</b>	<b>2,750,000</b>	<b>735,000</b>	<b>52,481,672</b>
<b>Total Funding Sources:</b>								
Operating Revenues	610,000	665,000	659,700	660,000	160,000	150,000	135,000	3,039,700
Working Capital Reserve	250,000	1,230,000	-	-	-	-	-	1,480,000
DE SRF Delaware Stimulus Funding (ARRA) Loan	250,000	1,583,000	-	-	-	-	-	1,833,000
DE SRF/ RZED Bond and USDA Loan	8,720,000	9,640,700	-	-	-	-	-	18,360,700
DOE EECBG Program - Formula Distribution	50,000	50,000	-	-	-	-	-	100,000
State 21st Century Fund Grant	-	-	85,000	415,000	-	-	-	500,000
State Revolving Fund Loan	12,300	101,700	1,351,000	-	-	-	-	1,465,000
USDA Loan	2,418,000	501,200	4,114,600	2,200,000	2,400,000	2,000,000	-	13,633,800
USDA Grant	2,599,272	-	933,200	-	-	-	-	3,532,472
Main System Capital Improvement Fees, Treatment portion	3,862,000	975,000	800,000	800,000	800,000	600,000	600,000	8,437,000
District Expansion Fees (District Impact Fees)	-	-	100,000	-	-	-	-	100,000
<b>Total Funding Sources</b>	<b>18,771,572</b>	<b>14,746,600</b>	<b>8,043,500</b>	<b>4,075,000</b>	<b>3,360,000</b>	<b>2,750,000</b>	<b>735,000</b>	<b>52,481,672</b>

## Reference # PROJECT DESCRIPTION/FACTS

1. TMDL Study for the Development of Site-Specific Water Quality Standards

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 Wastewater Treatment Facility. The data collection ran through December 2008. The analysis concluded December 2009 followed by model calibration concluding with the development of scientifically based, site specific numeric water quality standards. The funding source is Main System Capital Improvement Fees, Treatment Portion.

2. TMDL Offsite Nutrient Reduction Project

This project re-creates approximately two (2) acres of wetlands within the Murderkill River watershed. Alongside its bank, a farm pond was excavated prior to when the 404 Federal Wetland permitting regulation took effect. The Double Run floodway was partially filled using the spoils of the farm pond excavation. The Kent County Department of Public Works is proposing to remove the spoils estimated at 7,000 CY, restore the area to its original wetland condition and re-route the existing storm water management pond into the newly re-created wetland area. This will allow Kent County to gain nutrient credits for expanding its capacity. The funding source is SRF Delaware Stimulus Funding (ARRA) Loan and DOE EECBG.

3. WTF Nutrient Removal Upgrade Project with Clarification & Filtration

The Wastewater Treatment Facility (WTF)'s processing capacity for clarification will be expanded and full flow filtration added by constructing two (2) new clarifiers and a full bank of deep bed filters. This approach will meet the requirements under the current NPDES Permit as issued. The project funding begins in fiscal year 2011 through fiscal year 2013. Permitting and design is proceeding in fiscal year 2013. The project is expected to be completed in fiscal year 2015. The funding source will be DE SRF/RZED bond and USDA loan.

3A. Outfall Relocation and Storm water Management

The project will relocate and redesign the existing straight-line trapezoidal channel to a more natural meandering channel with re-aeration basins for increased dissolved oxygen levels. The storm water management component of the project will provide storm water master planning for existing impervious areas and future construction. Funding is USDA loan.

3B. Replace Clarifier 1 & 2 Superstructure (Bridge/Walkway)

Clarifiers 1 and 2 are part of the original plant design and were installed in 1970. The superstructure which is made of steel has been blasted and recoated several times. Corrosion levels have reached a point that replacement began in fiscal year 2013. This has been incorporated into the WTF Nutrient Removal Upgrade Project discussed above. The funding source is Operating Revenue.

4. Spray Irrigation, Buffer Land Acquisition & Permitting to Extend Effluent Flow Limitations of Stream Discharge

This project will acquire additional land for the elimination of buffers and/or land for direct spray irrigation disposal of treated wastewater to meet projected levels of flow. We also set aside some funds for land purchases to facilitate better odor dissemination. The funding source is Main System Capital Improvement Fees, Treatment Portion.

5. Replace Pumps and Valves at Recycle Pump Stations 1 & 2

This project will replace the pumps and valves in the recycle pump stations at the Wastewater Treatment Facility in fiscal years 2015 and 2016. The units were installed in 2002 and have a life expectancy of about ten (10) years. The funding source will be Operating Revenues.

6. Spring Creek Conservation Project

The project will return 255 acres to natural habitat (91 acres is currently cropland). In addition, the project will provide a riparian forest buffer of 164 acres in 2015. The funding is DE SRF Delaware Stimulus Funding (ARRA) loan for \$1,200,000 at 0% interest, Main System Capital Improvement Fees for \$175,000, and \$100,000 in Operating Revenue.

7. Aeration System Improvements

This project includes the study of the wastewater facility's air supply expansion and blower replacement options as well as design of the preferred alternative. The funding is DOE EECBG Program – Formula Distribution of \$50,000 and a County contribution \$60,000 from the FY13 Sewer Operating Funds. The final design and construction on the project will be funded by USDA loan of \$2,000,000 in 2014 and 2015 for a total of \$4 million.

8. Passive Solar Drying Chamber Expansion

The project will add three (3) passive solar drying chambers at the wastewater treatment facility. It will process additional biosolid waste stream and allow further reduction of thermal drying in accordance with the Sustainability Management System. The proposed funding source is USDA loan.

9. Little Heaven Transmission System Relocation Design and ROW Acquisition

This Project relocates 15,500 linear feet of 36 inch diameter forcemain *outside* the existing/proposed DeIDOT SR1 Right of Way. It is based on a Sewer Forcemain Relocation Agreement between DeIDOT and Kent County. The design, rights-of-way acquisition and permitting are ongoing and is estimated at \$250,000. The County's overall share of the relocation cost is capped at \$1,480,000 under an agreement with DeIDOT. The said agreement is still awaiting signature from DeIDOT's Secretary which is not anticipated until the project is fully funded by the Federal Highway Administration and the State of Delaware. No construction will start until the agreement is executed. The funding source for the County's cost share is the Working Capital Reserve.

10. Kitts Hummock Area Sanitary Sewer Expansion

This project is to provide a sewer collection and conveyance system where the area has environmental issues due to failing septic systems. This area will service approximately 180 EDU's. The project was designed in fiscal year 2009 and was expected to be completed in fiscal year 2013. The project has been delayed until the DAFB privatization is complete because the flows from Kitts Hammock have been routed through DAFB. The funding sources are a USDA Loan and a USDA Grant.

11. Pickering Beach Area Sanitary Sewer Expansion

This project includes planning, design and construction of a sanitary sewer collection and conveyance system due to failing septic systems and environmental concerns. This area will service approximately 39 EDU's. The funding began in fiscal year 2009 will complete in fiscal year 2014. The funding sources are a USDA Loan and a USDA Grant.



12. East Dover Area Sanitary Sewer Expansion

This project will provide a sewer collection and conveyance system in an area that has environmental issues due to failing septic systems. The proposed extension area is generally located on the east side of Dover west of SR1 between South and North Little Creek Roads. The three mobile home parks are served by community sewer systems badly in need of repair and upgrades. The funding started in fiscal year 2011 and will end in fiscal year 2014. The funding sources are a State of Delaware Revolving Fund Loan.

13. Hilltop Area Sanitary Sewer Expansion

This project will provide a sewer collection and conveyance system in an area that has environmental issues due to failing septic systems. The expansion will serve 43 existing mobile homes located in "Hilltop Mobile Home Park" and one single family dwelling. The funding source is State of Delaware SRF, 21<sup>st</sup> Century and District Impact Fees.

14. Pump Station 1 (Smyrna) Lag Pump Replacement

This project involves purchase and installation of a new pump in fiscal year 2013. No control upgrade is required. This unit will run most of the time and has a five (5) year replacement cycle in fiscal year 2018. The funding source is Operating Revenue.

15. Pump Station 3 (Dover) Spare Pump Rotating Assembly

This project is the purchase of a spare pump rotating assembly. The funding source is Operating Revenue.

16. Pump Station 4 (Rising Sun) Lead Pump Replacement

This project involved purchase and installation of a new lead pump in fiscal year 2008. This is a high efficiency unit which runs all the time. It has a five (5) year replacement however given the condition of the current pump, replacement has been moved out to fiscal year 2017. The funding source is Operating Revenue.

17. Pump Station 7 (Milford) Lead Pump Replacement

This project, scheduled for fiscal year 2017, will replace the lead pump at Pump Station 7 that was installed in fiscal year 2013. The funding source is Operating Revenue.

18. Pump Station 14 (Isaacs) Lead Pump Replacement

This project, scheduled for fiscal year 2018, will replace the lead pump at Pump Station 14 that was installed in fiscal year 2013. The funding source is Operating Revenue.

19. Pump Station 17 (Harrington) Relocate septage screen process

In fiscal year 2003, two (2) septage receiving units were installed. They consisted of a multi-screen debris, grit and solidified grease removal system. They are currently located at PS1 (Smyrna) and PS8 (Little Heaven). They are highly effective, but also very maintenance intensive. The equipment has an eight (8) year replacement cycle if well maintained. It was slated for replacement in fiscal year 2012. However, the new county-wide unit will be placed at PS 17 (Harrington) and the use of the existing units will be discontinued. The funding source will be remaining USDA loan redirected from the Southern Bypass Project.

20. Pump Station 17 (Harrington) Purchase of Spare Pump

This pump station was turned over to Public Works as part of the agreement with the City of Harrington. The current pumps are new. However, it is a critical pump station and purchase of a spare pump is necessary. The funding source will be Operating Revenue.

21. Replace Emergency Power Generator for Various Pump Stations

This project replaced six (6) emergency generators in fiscal year 2008 and four (4) generators in fiscal year 2009 all at various pump stations. There are a total of 78 pump stations and 14 lift stations. Replacement cycles for generator equipment, requires us to restart the cycle in fiscal year 2013. The emergency generator at PS23 will be replaced in fiscal year 2014. The funding source is Operating Revenue.

22. Purchase spare pumps for various "mid-size" pump stations

This project scheduled for fiscal year 2014 will provide spare pumps for seven (7) pump stations. The funding source is Operating Revenue.

23. Bio-solids Spreader Vehicle

This project replaces an existing piece of equipment used to spread bio-solids on agricultural lands. It is being funded over 3 years starting with fiscal year 2013. The funding source is Operating Revenue.

24. Dump Truck (Quad axle type)

This project provides an additional piece of equipment to haul bio-solids to agricultural lands for spreading. The funding source is fiscal year 2014 Operating Revenue.

25. Loader

This project replaces an existing piece of equipment utilized in the bio-solids operation. The funding source is fiscal year 2015 Operating Revenue.

26. Road tractor (Front end cab used to pull trailers)

This project replaces an existing piece of equipment used to haul agriculture and other equipment to various sites. The funding source is fiscal year 2014 Operating Revenue.

27. 6" High Head Portable Pump

This project is the purchase of an additional high head portable pump which is more versatile and provides adequate head and flow for forcemain use. There are 5 existing portable pumps which include two – 8", two – 4" and one 6". The funding source is fiscal year 2015 Operating Revenue.



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<h2 style="margin: 0;">Landfill Fund</h2>
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### 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.

Levy Court approved an Environmental Covenant in June of 2012. The HLCC's total potential cash out budget covering 3<sup>rd</sup> 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 contained in the Memorandum of Understanding if site conditions or third party claims require additional remediation or liability expenditures. In December 2012 Levy Court approved the Memorandum of Understanding and the HLCC Agreement regarding the Operation and Maintenance Plan Implementation.

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.

	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Beginning Fund Balance	\$ 684,374	\$ 646,559	\$ 613,612	\$ 584,612
<b>Revenues</b>				
Interest	1,237	259	1,000	1,000
Total	<b>1,237</b>	<b>259</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenses</b>				
Legal & Consulting	33,662	28,366	25,000	
Operational Supplies	413	5	-	3,000
Indirect Costs	4,977	4,835	5,000	5,000
Total	<b>39,052</b>	<b>33,206</b>	<b>30,000</b>	<b>8,000</b>
Estimated Ending Fund Balance	<b>\$ 646,559</b>	<b>\$ 613,612</b>	<b>\$ 584,612</b>	<b>\$ 577,612</b>



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<b>Street Light Fund</b>
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**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 129 active street light districts comprising approximately 12,418 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:

<b>Departmental Expenses</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>
	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Operational Insurance	\$ 296	\$ 207	\$ 200	\$ 200
Indirect Costs	76,988	81,696	85,100	50,300
Administrative Services	32,853	37,389	74,300	113,000
Office Supplies	63	116	100	100
Legal & Contractual Services	479	199	2,000	2,000
Equipment	4,159	-	-	-
Vehicle Expenses	915	1,025	1,500	1,700
Electric Company Charges	660,734	655,558	701,600	721,600
<b>Total</b>	<b>\$ 776,487</b>	<b>\$ 776,190</b>	<b>\$ 864,800</b>	<b>\$ 888,900</b>

## Summary of Revenue/Expenses by District

District		Actual	Actual	Amended	Adopted
#	Name	FY 2011	FY 2012	FY 2013	FY 2014
1	Briar Park	\$ 10,624	\$ 11,066	\$ 10,900	\$ 12,100
2	Kent Acres	8,168	8,352	9,300	6,900
3	Rodney Village	31,901	31,797	31,500	26,000
4	Capitol Park	21,818	21,991	20,900	16,500
6	Richardson Estates	1,395	1,400	1,400	1,100
8	Moore's Lake	22,638	21,883	21,800	17,600
9	Old Mill Acres I	4,694	4,694	4,700	3,700
10	Northridge	7,591	7,653	7,600	7,600
11	Brookdale Heights	4,464	4,735	4,900	5,500
13	Windswept	4,416	4,671	4,900	5,500
14	Star Hill	9,107	9,526	8,900	10,200
21	Tamarac/Burwood	2,851	3,025	3,100	3,600
22	Sheffield Farms	7,869	8,370	8,700	9,800
23	Kentbourne	4,951	5,263	5,500	6,200
24	Eagles Nest	8,279	8,234	8,200	6,700
25	Old Mill Acres II	7,405	7,508	8,400	5,900
26	Pennwood	13,347	13,433	13,300	11,100
27	Hidden Acres	9,114	9,799	10,100	11,600
28	Windy Way	2,627	2,647	2,600	2,600
39	Brookfield	11,137	11,766	12,200	13,900
41	Stonegate	14,400	15,345	15,900	18,100
42	John-Charlton Estates	5,279	5,620	5,800	6,600
44	Wild Quail	7,684	7,826	7,800	7,800
48	Sandy Hills	7,638	8,117	8,400	11,300
49	Pleasant Woods	1,043	1,051	1,000	1,000
51	Normansmeade	3,226	3,258	3,300	3,300
54	Winding Ridge	2,525	2,677	2,500	2,500
55	Kentwood	12,487	12,533	12,500	10,400
56	Riverview Estates	7,538	7,587	7,600	7,600
57	Jonathans Landing	7,767	7,860	7,800	7,800
58	Misty Pines	6,207	6,589	6,900	7,900
59	South Glen	1,461	1,469	1,500	1,500
60	Summerfield Village	1,465	1,456	1,500	1,500
61	Carlisle Village IV	2,853	2,963	2,900	2,900
62	Canterville	1,759	1,774	1,700	1,700
63	Church Creek	9,304	9,873	10,200	11,600
64	Meadow Ridge	1,891	1,923	1,900	1,900
66	Magnolia Meadows	3,769	3,799	3,800	3,800
67	Moore's Meadows	9,559	10,576	11,700	11,600
68	The Orchards	16,396	17,590	17,600	22,100
71	Oaknoll	3,854	3,928	3,900	3,900
72	Fields of Magnolia	4,306	4,581	4,800	5,400
73	Pleasant Hill Farms	7,106	7,464	7,700	8,800

District		Actual	Actual	Amended	Adopted
#	Name	FY 2011	FY 2012	FY 2013	FY 2014
74	Chimney Hill	\$ 11,870	\$ 12,014	\$ 12,000	\$ 12,000
75	Dykes Branch	17,297	18,414	18,200	21,300
76	Crystal Creek	1,306	1,314	1,300	1,300
77	Meadowbrook Acres	6,626	6,564	6,200	6,200
78	Village of Wild Quail	4,406	4,577	4,400	4,400
79	Hunters Ridge	3,952	3,967	4,000	4,000
80	Maplehurst	1,039	1,046	1,000	1,000
81	Doe Run	2,827	3,008	3,200	3,600
83	Cardinal Hills	4,274	4,313	4,300	4,300
84	Rolling Meadows	4,445	4,490	4,500	4,500
85	Village Drive	866	890	900	900
86	Twelve Oaks	7,479	7,479	7,500	5,800
87	Carlisle Village I, II, III	7,820	7,903	7,800	7,800
88	Planters Woods	5,443	5,484	5,500	5,500
89	Garrison Lake West/Fairway	1,776	1,793	1,800	1,800
90	Traybern	3,791	4,116	4,200	4,800
92	Wynn Wood	17,126	18,216	19,000	21,700
93	Mt. Vernon Estates	5,656	5,847	6,700	6,800
94	Jacksons Ridge	4,337	4,590	4,800	5,400
95	Planters Run	4,290	4,532	4,700	5,300
96	Pleasant Valley	2,617	2,646	2,600	2,600
97	Stag Crossing	2,315	2,338	2,300	2,300
98	Fernwood	4,979	5,218	5,300	6,000
99	Burtonwood Village	5,373	5,438	5,400	5,400
100	Chestnut Ridge	2,114	2,143	2,100	2,100
101	Lakeshore Village	23,369	23,649	23,700	23,700
102	Pheasant Pointe II	3,326	3,350	3,300	3,300
103	Brenford Station	9,935	10,048	10,000	10,000
104	Rockland Hills	4,422	4,460	4,400	4,400
105	Greenview/Highview Acr.	12,961	13,008	13,000	10,100
106	Grand Oaks	9,201	9,247	9,200	7,300
107	Rockland West	2,661	2,686	2,700	2,700
108	Derbywood	2,975	3,113	3,200	3,700
109	Otter Run	3,235	3,257	3,200	3,200
110	Twin Willows	8,156	8,257	8,100	8,100
111	Grandview Meadows	5,137	5,480	5,700	6,500
112	Quail Landing	7,317	7,901	7,900	9,100
113	Riverside	7,543	8,066	8,400	9,600
114	Wicksfield	12,653	13,896	13,900	15,200
115	Stonewater Creek	2,694	2,719	2,700	2,700
118	Weatherstone Crossing	6,558	6,649	7,500	7,900
120	Chestnut Ridge Sec 2	3,191	3,241	3,200	3,200
121	Pine Ridge	4,220	4,316	4,300	4,300
122	Heritage Trace	6,738	6,811	6,800	6,800
123	Providence Hill	1,726	1,745	1,700	1,700



## Summary of Revenue/Expenses by District Continued

District		Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
#	Name				
124	Stone Ridge	8,013	8,006	8,000	6,300
126	Country Field	5,825	6,204	6,500	7,400
127	Pinehurst Village	6,239	6,317	6,300	6,300
128	Laureltowne	2,757	2,859	2,800	2,700
129	Point Landing	3,792	3,437	3,400	3,400
130	Harmony Hill	1,292	1,946	1,600	2,000
131	The First Tenth	1,740	1,715	1,700	1,300
132	Estates at Wild Quail	10,143	10,153	10,100	10,100
133	Longacre Village	11,479	13,993	16,300	18,300
134	Whitetail Run	5,946	7,901	10,200	11,100
135	Brenford Woods	3,709	3,714	3,700	3,700
136	Hampton Hills	7,539	8,925	8,600	9,800
137	Jockey Hollow	3,612	3,704	3,600	3,600
138	Satterfield	7,058	7,512	7,900	9,000
139	Spring Meadow	7,060	7,168	7,100	7,100
140	Meadows at Chestnut Ridge	4,176	4,671	4,600	4,600
141	Townsend Fields	2,948	2,976	3,000	3,000
143	Olde Field Village	2,015	2,008	2,000	2,000
144	Breeders Crown Farm	4,384	4,649	4,800	5,500
145	Courseys Point	1,369	2,319	2,400	2,400
146	Garrison Circle	1,259	1,262	1,300	1,300
147	Rsrv Chestnut Ridge	11,637	13,317	13,300	14,600
149	Timber Mills	3,266	3,344	3,300	3,300
150	Pintail Point	4,683	4,699	4,700	4,700
151	Champions Club Johnathans Landing	4,951	5,047	5,000	5,200
152	Roesville Estates	2,357	3,177	3,300	2,800
153	Barrett Farms	3,963	4,221	4,400	5,000
157	Village of Eastridge	3,615	3,602	3,600	4,300
158	Willowwood	6,128	7,023	6,800	7,200
161	Hazel Farm	14,791	15,976	19,400	20,600
163	Pickering Point	297	1,302	1,300	1,700
164	Quail's Nest	5,422	5,402	5,600	6,300
165	Hunters Run	6,928	6,171	6,000	7,100
166	Lynnwood Village	2,572	2,805	3,900	3,300
167	Dogwood Meadows	4,480	4,521	4,500	4,500
168	Fiddlers Creek	2,432	3,411	4,100	3,700
169	Village of Noble Pond	-	-	10,300	12,800
170	East Bay Point	1,829	4,303	4,800	5,100
171	Wood Field	5,425	13,394	14,400	13,200
172	Willow Grove	-	-	-	5,700
173	Robin Hill	-	-	-	1,500
<b>Grand Total</b>		<b>\$ 793,086</b>	<b>\$ 837,065</b>	<b>\$ 864,800</b>	<b>\$ 888,900</b>

#	District	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
	Name				
1	Briar Park	\$ 71.55	\$ 77.45	\$ 77.45	\$ 86.05
2	Kent Acres	59.59	60.78	67.92	50.77
3	Rodney Village	79.79	79.81	79.81	65.97
4	Capitol Park	98.56	98.35	98.35	78.01
6	Richardson Estates	63.30	63.36	63.36	51.27
8	Moores Lake	98.50	92.46	92.46	74.61
9	Old Mill Acres I	73.09	73.11	73.11	58.19
10	Northridge	58.94	59.70	59.71	59.71
11	Brookdale Heights	72.96	77.22	79.95	90.96
13	Windswept	75.75	80.46	83.71	95.25
14	Star Hill	48.39	50.35	50.89	58.63
21	Tamarac/Burwood	91.14	97.02	101.23	115.50
22	Sheffield Farms	64.89	68.78	71.52	80.91
23	Kentbourne	94.50	100.63	105.15	119.68
24	Eagles Nest	83.02	83.17	83.05	67.41
25	Old Mill Acres II	96.17	97.28	109.53	76.77
26	Pennwood	94.29	94.27	94.31	78.69
27	Hidden Acres	95.84	102.08	106.58	121.62
28	Windy Way	49.05	49.52	49.52	49.52
39	Brookfield	81.85	87.02	90.04	103.28
41	Stonegate	79.54	84.47	87.81	100.06
42	John-Char Estates	93.89	99.70	103.88	118.25
44	Wild Quail	41.53	42.23	42.23	42.23
48	Sandy Hills	66.25	70.18	72.81	82.86
49	Pleasant Woods	54.78	55.29	54.90	54.90
51	Normansmeade	53.67	54.21	54.21	54.21
54	Winding Ridge	54.45	55.21	55.21	55.21
55	Kentwood	43.97	44.13	44.15	36.74
56	Riverview Estates	45.10	45.61	45.61	45.61
57	Jonathans Landing	44.50	44.96	44.96	44.96
58	Misty Pines	110.21	117.53	122.66	140.54
59	South Glen	53.36	54.06	54.06	54.06
60	Summerfield Village	79.80	80.58	80.58	80.58
61	Carlisle Village IV	44.98	45.58	45.58	45.58
62	Canterville	44.10	44.46	44.46	44.46
63	Church Creek	68.66	72.82	75.63	86.22
64	Meadow Ridge	63.01	64.05	64.05	64.05
66	Magnolia Meadows	55.93	56.66	56.66	56.66
67	Moores Meadows	91.73	95.88	106.42	105.51
68	The Orchards	92.98	99.81	99.81	125.63
71	Oaknoll	55.80	56.64	56.64	56.64
72	Fields of Magnolia	84.29	89.65	93.41	106.49
73	Pleasant Hill Farms	78.86	83.80	86.33	99.37

## Comparison of Annual Street Light Fees Per Unit Continued

#	District	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
	Name				
74	Chimney Hill	\$ 53.58	\$ 54.15	\$ 54.15	\$ 54.15
75	Dykes Branch	72.03	76.32	76.32	89.21
76	Crystal Creek	70.97	72.81	72.81	72.81
77	Meadowbrook Acres	33.09	33.61	33.61	33.61
78	Village of Wild Quail	52.43	52.94	52.94	52.94
79	Hunters Ridge	60.48	61.02	61.02	61.02
80	Maplehurst	79.64	80.47	80.47	80.47
81	Doe Run	91.14	97.02	101.84	115.50
83	Cardinal Hills	65.34	66.20	66.20	66.20
84	Rolling Meadows	52.25	52.80	52.80	52.80
85	Village Drive	54.07	55.61	55.61	55.61
86	Twelve Oaks	178.07	178.07	178.07	138.60
87	Carlisle Village I, II, III	44.92	345.30	45.30	45.30
88	Planters Woods	54.28	54.77	54.77	54.77
89	Garrison Lake W./Fairway	64.84	65.51	65.51	65.51
90	Traybern	88.13	93.78	97.73	111.57
92	Wynn Wood	93.95	100.04	104.37	119.17
93	Mt. Vernon Estates	73.50	75.96	87.67	89.77
94	Jacksons Ridge	82.39	88.19	92.39	104.48
95	Planters Run	53.62	56.65	58.63	66.22
96	Pleasant Valley	65.42	66.14	66.14	66.14
97	Stag Crossing	55.01	55.62	55.62	55.62
98	Fernwood	65.91	69.74	72.92	81.87
99	Burtonwood Village	55.55	56.20	56.20	56.20
100	Chestnut Ridge	58.67	59.52	59.52	59.52
101	Lakeshore Village	50.82	51.36	51.60	51.60
102	Pheasant Pointe II	54.53	54.90	54.90	54.90
103	Brenford Station	45.61	46.10	46.10	46.10
104	Rockland Hills	53.38	53.90	53.90	53.90
105	Greenview and Highview	127.05	127.04	127.09	98.73
106	Grand Oaks	96.79	96.74	96.80	76.80
107	Rockland West	59.13	59.68	59.68	59.68
108	Derbywood	85.73	90.99	94.47	107.79
109	Otter Run	60.74	61.18	61.18	61.18
110	Twin Willows	51.60	52.19	52.19	51.22
111	Grandview Meadows	96.76	103.06	107.49	122.90
112	Quail Landing	83.47	88.77	92.41	105.44
113	Riverside	90.83	96.68	100.77	115.12
114	Wicksfield	62.63	68.76	68.76	75.01
115	Stonewater Creek	72.80	73.45	73.45	73.45
118	Weatherstone Crossing	107.50	109.00	123.49	129.95
120	Chestnut Ridge Sec 2	56.96	57.61	57.61	57.61
121	Pine Ridge	46.29	46.82	46.82	46.82
122	Heritage Trace	47.97	48.59	48.59	48.59
123	Providence Hill	59.51	59.96	59.96	59.96

**Comparison of Annual Street Light Fees Per Unit Continued**

District		Actual	Actual	Amended	Adopted
#	Name	FY 2011	FY 2012	FY 2013	FY 2014
124	Stone Ridge	\$ 98.83	\$ 98.84	\$ 98.84	\$ 77.49
126	Country Field	97.08	103.40	107.82	123.30
127	Pinehurst Village	48.74	49.25	49.25	49.25
128	Laureltowne	38.04	38.45	38.45	35.18
129	Point Landing	35.38	35.72	35.72	35.72
130	Harmony Hill	-	62.34	50.75	64.51
131	The First Tenth	114.30	114.30	114.30	89.00
132	Estates at Wild Quail	165.34	166.11	166.11	166.11
133	Longacre Village	73.36	87.36	101.88	100.02
134	Whitetail	71.56	75.96	97.94	106.75
135	Brenford Woods	33.45	33.66	33.66	33.66
136	Hampton Hills	159.39	171.93	182.04	209.38
137	Jockey Hollow	40.58	40.94	40.94	40.94
138	Satterfield	91.65	97.56	102.14	116.31
139	Spring Meadow	28.69	28.77	29.02	29.02
140	Meadows at Chestnut Ridge	35.37	39.19	39.19	39.19
141	Townsend Fields	54.57	55.09	55.09	55.09
143	Olde Field Village	39.20	39.38	39.38	39.38
144	Breeders Crown Farm	69.52	73.57	76.63	87.79
145	Courseys Point	38.04	38.45	39.70	39.70
146	Garrison Circle	43.15	43.52	43.52	43.52
147	Reserve of Chestnut Ridge	67.60	69.57	69.57	65.36
149	Timber Mills	37.92	38.31	38.31	38.31
150	Pintail Point	123.23	123.66	123.66	123.66
151	Champions Club Johnathans Landing	40.92	41.34	41.34	42.97
152	Roesville Estates	54.78	50.93	47.87	40.47
153	Barrett Farms	96.67	102.96	107.42	122.76
157	Village of Eastridge	88.18	87.86	87.86	86.67
158	Willowwood	38.82	41.07	40.46	41.09
161	Hazel Farm	119.24	128.79	156.63	151.67
163	Pickering Point	-	-	51.52	36.35
164	Quail's Nest	66.50	67.52	70.39	79.36
165	Hunters Run	135.80	145.06	145.17	171.99
166	Lynnwood Village	80.36	87.67	122.82	104.20
167	Dogwood Meadows	43.90	44.32	44.32	44.32
168	Fiddlers Creek	80.36	78.23	103.03	92.63
169	Village of Noble Pond	-	-	108.50	92.65
170	East Bay Point	-	112.92	126.82	134.78
171	Wood Field	-	58.47	63.81	58.47
172	Willow Grove	-	-	-	129.05
173	Robin Hill	-	-	-	81.44

<b>Trash Collection Fund</b>
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### 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 134 active Trash Collection Districts. The fiscal year 2014 budget projects approximately 12,556 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. The fees negotiated by the County are lower than those paid by private individuals. 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 for districts without yard waste service and one rate for districts with yard waste service. The rate is set by the contract cost of collection and an administrative fee. The established service rate for fiscal year 2013 for districts without yard waste is \$215.00 and \$250.00 with yard waste. This rate was based on the latest bid results which are valid through 2014.

#### Expenses:

Departmental Expenses	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
Operational Insurance	625	207	300	300
Indirect Costs	76,991	79,235	82,600	50,300
Administrative Services	73,011	70,817	74,000	108,500
Office Supplies	24,610	196	2,000	2,000
Legal & Contractual Services	4,315	1,793	2,200	3,500
Vehicle Expense	3,235	3,076	3,500	4,800
Miscellaneous	1,598	4,844	-	100
Equipment	521,755	-	-	500
Trash Collection	2,344,990	2,364,118	2,809,500	2,881,800
Capital Expense	34,690	22,505	-	-
<b>Total</b>	<b>\$ 3,085,820</b>	<b>\$ 2,546,791</b>	<b>\$ 2,974,100</b>	<b>\$ 3,051,800</b>

## Summary of Revenue/Expense by District

District		Number of Customers Estimated for FY 2014	Yard Waste	Actual	Actual	Amended	Adopted
#	Name			FY 2011	FY 2012	FY 2013	FY 2014
1	Briar Park	141	Y	32,115	35,588	35,303	35,300
2	Kent Acres	139	Y	31,517	35,345	35,026	34,800
3	Rodney Village	408	Y	92,810	103,241	102,666	102,000
4	Capitol Park	206	Y	48,558	54,517	53,104	51,500
5	Taylor Estates	53	Y	12,302	13,540	13,272	13,300
6	Richardson Estates	37	Y	8,298	9,265	9,261	9,300
7	Woodland Beach	63	N	14,577	13,961	13,708	13,500
8	Moore's Lake	562	Y	126,055	141,025	141,024	140,500
9	South Old Mill Road	188	Y	41,847	47,022	47,148	47,000
10	Northridge Trailer Park	123	Y	-	30,482	30,549	30,800
11	Brookdale	59	Y	13,474	15,032	14,750	14,800
12	S Dover Manor	311	Y	70,145	78,449	77,942	77,800
14	Star Hill	415	Y	95,933	112,405	106,210	103,800
15	Woodbury	62	N	13,908	13,481	13,369	13,300
16	Richardson Circle/Holly Circle	95	N	22,062	20,965	20,552	20,400
17	Orchard/Hillside/Cntrby Trails	136	N	30,457	29,182	29,373	29,200
18	Felton Heights	85	Y	19,563	21,573	21,622	21,300
19	Royal Grant	216	Y	47,764	54,525	54,101	54,000
20	Generals Greene	95	Y	21,779	24,424	24,360	23,800
24	Eagles Nest	103	Y	23,231	25,750	25,750	25,800
25	Old Mill Acres II	87	Y	19,488	21,795	21,772	21,800
27	Hidden Acres	95	Y	21,294	23,983	23,786	23,800
28	Brighton Place/Windy Way	54	Y	12,210	13,612	13,515	13,500
29	Hickory Dale	207	Y	46,465	52,213	52,111	51,800
30	Cypress Gardens	114	Y	25,585	28,632	28,571	28,500
31	DuPont Manor	73	Y	16,306	17,505	15,979	18,300
32	Garrisons Lake I	85	Y	19,143	21,334	21,299	21,300
33	Lakewind	70	N	15,801	15,063	15,060	15,100
34	Woodshaven	146	Y	32,822	36,688	36,605	36,500
35	Hazelwood	39	N	8,840	8,807	8,479	8,400
36	Hunters Point	86	Y	19,267	21,563	21,522	21,500
37	Artis Drive	61	N	13,781	13,246	13,293	13,100
38	North Magnolia	247	Y	55,729	62,009	62,170	61,800
40	Bakers Choice	56	Y	12,948	14,426	14,186	14,000
41	Stonegate	180	Y	40,330	45,056	45,015	45,000
43	Green Briar	32	Y	7,283	8,102	8,000	8,000
44	Wild Quail	177	Y	39,651	44,324	44,269	44,300
45	Messina Hill	49	Y	11,551	12,452	12,436	12,300
46	South Camden	151	Y	34,387	38,245	38,309	37,800
47	Persimmon Lane	57	N	13,031	12,410	12,265	12,300
48	Sandy Hills	114	Y	19,552	23,570	27,081	28,500
49	Pleasant Woods	26	N	5,854	5,607	5,600	5,600
50	West Magnolia	50	N	11,297	10,800	10,753	10,800
51	Normansmeade	59	Y	13,240	14,776	14,757	14,800

## Summary of Revenue/Expense by District Continued

District		Number of Customers Estimated for FY 2013	Yard Waste	Actual	Actual	Amended	Adopted
#	Name			FY 2011	FY 2012	FY 2013	FY 2014
52	Foxhall/Courtside	33	N	7,468	7,105	7,095	7,100
53	Winmil	32	Y	7,250	8,271	8,075	8,000
54	Winding Ridge	44	Y	9,930	11,060	11,009	11,000
56	Riverview Estates	225	Y	50,447	56,445	56,280	56,300
57	Jonathans Landing	137	Y	30,567	34,116	34,227	34,300
58	Misty Pines	62	Y	12,391	14,640	15,582	15,500
61	Carlisle Village IV	63	Y	14,186	16,184	15,956	15,800
63	Church Creek	128	Y	28,522	31,953	32,169	32,000
64	Meadow Ridge	30	Y	6,723	7,507	7,500	7,500
65	Beaver Runne II	72	Y	16,131	18,167	18,015	18,000
66	Magnolia Meadows	69	Y	15,540	17,261	17,302	17,300
67	Moore's Meadows	121	Y	27,114	30,325	30,257	30,300
68	The Orchards	155	Y	34,275	38,365	38,629	38,800
69	Bowers Beach	117	Y	26,999	30,465	29,469	29,300
70	Baileys	42	N	9,448	9,064	9,062	9,000
71	Oaknoll	69	Y	15,473	17,326	17,250	17,300
72	Fields of Magnolia	51	Y	11,435	12,761	12,798	12,800
73	Pleasant Hill Farms	95	Y	21,311	23,795	23,881	23,800
74	Chimney Hills	221	Y	49,642	55,343	55,254	55,300
78	Village of Wild Quail	77	Y	17,031	19,172	19,321	19,300
79	Hunters Ridge	65	Y	14,634	16,254	16,254	16,300
81	Doe Run	31	N	6,947	6,665	6,665	6,700
82	St. Jones Commons	143	Y	32,143	35,811	35,765	35,800
83	Cardinal Hills	68	Y	15,313	17,037	17,082	17,000
84	Rolling Meadows	85	Y	19,107	21,290	21,384	21,300
86	Twelve Oaks	42	Y	9,408	10,500	10,500	10,500
88	Planters Woods	100	Y	22,457	25,032	25,000	25,000
90	Traybern	43	Y	9,635	10,961	10,765	10,800
91	Frederica West	51	N	11,273	10,760	10,936	11,000
92	Wynn Wood	182	Y	40,827	45,522	45,522	45,500
93	Mount Vernon Estates	78	N	17,316	16,674	16,734	16,800
94	Jacksons Ridge	52	N	11,715	11,190	11,212	11,200
95	Planters Run	80	N	17,920	17,200	17,200	17,200
96	Pleasant Valley	40	N	8,960	8,600	8,600	8,600
97	Stag Crossing	44	N	9,425	9,036	9,401	9,500
98	Fernwood	73	N	16,563	16,032	15,890	15,700
99	Burtonwood Village	96	Y	21,645	24,173	24,056	24,000
100	Chestnut Ridge	92	N	20,615	19,837	19,783	19,800
101	Lakeshore Village	458	Y	102,209	114,478	114,339	114,500
102	Pheasant Pointe II	61	Y	13,664	15,254	15,250	15,300
103	Brenford Station	196	Y	42,315	48,726	49,064	49,000
104	Rockland Hills	71	Y	15,224	17,541	17,635	17,800
106	Grand Oaks	95	Y	21,290	23,859	23,750	23,800
107	Rockland West	45	N	10,080	9,675	9,675	9,700
109	Otter Run	53	N	11,922	11,448	11,401	11,400
110	Twin Willows	151	Y	32,263	37,793	37,769	37,800
111	Grandview Meadows	53	N	11,892	11,435	11,395	11,400

## Summary of Revenue/Expense by District Continued

District		Number of Customers Estimated for FY 2014	Yard Waste	Actual	Actual	Amended	Adopted
#	Name			FY 2011	FY 2012	FY 2013	FY 2014
112	Quail Landing	33	N	5,432	5,898	6,847	7,100
113	Riverside	78	Y	15,953	19,248	19,522	19,500
114	Wicksfield	162	Y	28,001	34,626	38,176	40,500
115	Stonewater Creek	33	N	7,392	7,098	7,108	7,100
116	Wolf Creek	17	N	1,885	2,850	3,589	3,700
117	Irish Hill	105	Y	23,642	26,280	26,275	26,300
118	Weather Stond Crossing	3	Y	-	125	563	800
122	Heritage Trace	94	Y	18,697	22,589	23,439	23,500
123	Providence Hills	25	Y	4,225	5,352	6,042	6,300
126	Country Field	60	Y	13,440	15,000	15,008	15,000
127	Pinehurst Village	115	N	19,880	21,778	24,271	24,700
128	Laureltowne	57	Y	8,220	10,806	13,545	14,300
129	Point Landing	46	Y	10,328	11,547	11,539	11,500
130	Harmony Hill	3	N	-	287	645	600
132	Estates at Wild Quail	18	N	2,522	2,903	3,530	3,900
133	Longacre Village	82	N	8,108	11,861	16,614	17,600
135	Brenford Woods	91	Y	17,344	21,658	22,433	22,800
136	Hampton Hills	33	Y	7,195	8,017	8,188	8,300
137	Jockey Hollow	56	Y	12,450	14,000	14,000	14,000
138	Satterfield	54	N	11,385	11,018	11,126	11,600
139	Spring Meadow	195	N	30,600	34,390	39,380	41,900
140	Meadows at Chestnut Rdg.	74	Y	9,635	13,057	16,991	18,500
141	Townsend Fields	28	N	5,283	5,612	5,725	6,000
143	Olde Field Village	15	N	2,443	2,724	3,067	3,200
144	Breeders Crown Farms	57	Y	12,754	14,268	14,255	14,300
145	Coursey's Pointe	19	Y	2,240	3,083	4,167	4,800
147	Reserve at Chestnut Ridge	205	Y	30,249	40,161	48,043	51,300
149	Timber Mills	65	N	12,673	12,961	13,208	14,000
151	Champions Club	71	N	9,020	11,717	14,498	15,300
152	Roesville Estate Sec 1 & 2	44	N	3,986	5,775	8,800	9,500
153	Barrett Farm	18	N	4,032	3,870	3,870	3,900
155	Deer Meadows	41	Y	9,251	10,254	10,271	10,300
157	Village of Eastbridge	18	N	1,165	2,025	2,991	3,900
158	Willowwood	133	N	16,048	20,811	27,456	28,600
161	Hazel Farms	83	N	8,741	13,176	16,143	17,800
163	Pickering Pointe	22	N	896	2,175	4,576	4,700
165	Hunters Run	2	N	299	430	430	400
166	Lynnwood Village	9	N	1,101	1,633	1,845	1,900
167	Dogwood Meadows	1	N	224	215	215	200
168	Fiddler Creek	8	N	747	1,078	1,774	1,700
169	Village of Noble Pond	57	N	5,767	7,885	10,571	12,300
170	East Bay Point	19	N	859	2,538	3,763	4,100
173	Robin Hill	4	Y	-	-	750	1,000
	<b>Grand Total</b>	<b>12,556</b>		<b>2,645,007</b>	<b>2,980,877</b>	<b>3,033,330</b>	<b>3,051,800</b>





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<b>Internal Service Medical Benefits Fund</b>
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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.

The County contribution for employees with dependent care coverage is budgeted for fiscal year 2014 using the dependent care cost sharing ratio. Employees may purchase coverage for dependents at established rates, less the value assigned to employee only coverage plus 60% of the remaining cost or \$175 (which ever is greater) per month in advance. Employees must pay the established nominal premium for dental benefits or opt out of dental coverage and may purchase dependent coverage at the established family rate payable in advance.

Medical Trust	Actual FY 2011	Actual FY 2012	Amended FY 2013	Adopted FY 2014
<b>Beginning Fund Balance</b>	\$ 564,564	\$ 563,423	\$ 569,472	\$ 569,472
<b>Revenues</b>				
Employer Contributions	3,450,915	2,907,000	2,960,200	3,136,200
OPEB Contribution	-	569,864	600,000	547,300
Employee Contributions	399,944	401,598	399,100	411,700
Retiree Contributions	56,603	47,923	49,500	52,000
COBRA Contributions	9,444	9,985	4,700	4,700
Interest Income	52	88	100	100
Part D	-	-	-	-
Miscellaneous Income	15	-	-	-
<b>Total</b>	<b>\$ 3,916,973</b>	<b>\$ 3,936,458</b>	<b>\$ 4,013,600</b>	<b>\$ 4,152,000</b>
<b>Expenses</b>				
Medical Insurance	\$ 3,720,088	\$ 3,730,722	\$ 3,810,500	\$ 3,921,400
Claims - Dental	167,848	172,974	172,000	200,200
Reimbursables	230	223	-	300
Administration Fees	20,873	18,241	20,000	20,000
Trustee Fees	3,075	2,749	3,100	3,100
Contractual	6,000	5,500	8,000	7,000
<b>Total</b>	<b>\$ 3,918,114</b>	<b>\$ 3,930,409</b>	<b>\$ 4,013,600</b>	<b>\$ 4,152,000</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 563,423</b>	<b>\$ 569,472</b>	<b>\$ 569,472</b>	<b>\$ 569,472</b>



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## 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 produce the highest average.)

Effective July 2009 eligible employees hired before December 21, 2010 contribute 1% of their base salary to the plan. Effective December 21, 2010 eligible employees hired on or after December 21, 2010 contribute 3% of their base salary over \$6,000.

The actuarial evaluation of the plan is done annually. In accordance with the actuarial valuation report prepared by Grant Thornton LLC, dated January 31, 2013, a contribution of \$1,418,125 to the Kent County Employee Retirement Fund is recommended for fiscal year 2014 however the Levy Court has opted to budget the higher fiscal year 2013 recommendation of \$1,478,654. The General fund's liability for fiscal year 2014 is \$1,146,654 and the Sewer funds liability is \$332,000. The County's contribution to the pension plan as recommended by an actuarial valuation for fiscal years 2013 was \$ 1,478,654.

<b>Fund Balance 6/30/2011</b>		<b>\$ 26,762,759</b>
<b>Revenues 2012</b>		
Investment Income	\$ 155,683	
Employer Contributions		
General Fund	1,180,194	
Sewer Fund	347,300	
Net Appreciation(Depreciation) in Fair Value of		
Investments	299,146	
<b>Total</b>		<b>\$ 1,982,323</b>
<b>Expenditures 2012</b>		
Pension Benefits	\$ 1,894,207	
Administration Costs	122,800	
Consultant	26,000	
Actuary Fees	21,770	
<b>Total</b>		<b>\$ 2,064,777</b>
<b>Fund Balance 6/30/2012</b>		<b>\$ 26,680,305</b>

## 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 OPEB costs is performed biennially. Levy Court had designated \$5,100,000 in 2002 to fund the liability and has annually appropriated contributions in accordance with the 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.

The County's last actuarial study for OPEB was January 31, 2013, prepared by Grant Thornton LLC. The recommended annual contribution is \$616,016 for fiscal years 2014 and 2015. Each cost center contains a proportional amount with the General Fund portion being \$473,916 and the Sewer Fund portion being \$142,100. The County's contribution to the Retiree Benefit Trust Fund for fiscal years 2012 and 2013 were \$661,025.

<b>Fund Balance 6/30/2011</b>		<b>\$ 10,167,436</b>
<b>Revenues: 2012</b>		
Investment Income	232,406	
Employer Contributions		
General Fund	509,225	
Sewer Fund	151,800	
Net Appreciation(Depreciation) in Fair Value of		
Investments	(83,617)	
<b>Total</b>		<b>809,814</b>
<b>Expenditures: 2012</b>		
Pension Benefits	569,864	
Administration Costs	4,125	
<b>Total</b>		<b>573,989</b>
<b>Fund Balance 6/30/2012</b>		<b>\$ 10,403,261</b>



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## 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 can not 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**

<b>ACS</b>	Affiliated Computer Services
<b>AED</b>	Automated External Defibrillator
<b>APB</b>	Accounting Principles Board
<b>ARB</b>	Accounting Research Bulletins
<b>BOA</b>	Board of Adjustment
<b>BOCA</b>	Building Officials Code Administration
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CDBG</b>	Community Development Block Grant
<b>COLA</b>	Cost of Living Adjustment
<b>CPU</b>	Central Processing Unit
<b>DAC</b>	Development Advisory Committee
<b>DASEF</b>	Delaware AeroSpace Education Foundation
<b>DEMA</b>	Delaware Emergency Management Agency
<b>DMR</b>	Discharge Monitoring Report
<b>DNREC</b>	Division of Natural Environmental Resources
<b>DSWA</b>	Delaware Solid Waste Authority
<b>EDU</b>	Equivalent Dwelling Unit
<b>EMS</b>	Emergency Medical Services
<b>EPA</b>	Environmental Protection Agency
<b>EPO</b>	Emergency Planning Operations
<b>FASB</b>	Financial Accounting Standards Board
<b>FEMA</b>	Federal Emergency Management Agency
<b>FmHA</b>	Farmer Home Administration
<b>FOG</b>	Fat, Oils and Grease
<b>FY</b>	Fiscal Year
<b>GASB</b>	Governmental Accounting Standards Board
<b>GATS</b>	Generation Attributes Tracking System
<b>GHG</b>	Greenhouse Gas
<b>GIS</b>	Geographic Information Services
<b>HA</b>	House Amendment
<b>HB</b>	House Bill
<b>HPG</b>	Housing Preservation Grant
<b>IU</b>	Industrial User
<b>ISO</b>	International Standardization Organization
<b>KCEMS</b>	Kent County Emergency Medical Services
<b>KCEOP</b>	Kent County Emergency Operations Plan
<b>KCWTF</b>	Kent County Wastewater Treatment Facilities
<b>LEPC</b>	Local Emergency Planning Committee
<b>MEO</b>	Computer Aided Management Emergency Operations
<b>MSCIF</b>	Main System Capital Improvement Fund
<b>NBP</b>	National Bio-Solids Partnership
<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>OHSAS</b>	Occupational Health and Safety Assessment System
<b>OPAC</b>	On-line Public Access Catalog
<b>PERS</b>	Public Employees Retirement System
<b>PCB</b>	Polychlorinated Biphenyl
<b>PRP</b>	Potentially Responsible Party
<b>PS</b>	Pump Station
<b>PSE&amp;G</b>	Public Service Electric and Gas

<b>QA/QC</b>	Quality Assurance/Quality Control
<b>REP</b>	Radiological Emergency Plan
<b>RIFS</b>	Remedial Investigation Feasibility Study
<b>RPC</b>	Regional Planning Commission
<b>SCADA</b>	Supervisor Computer Aided Data Acquisition
<b>SDER</b>	Sewer District Equipment Replacement
<b>SERC</b>	State Emergency Response Commission
<b>SERT</b>	State Emergency Response Team
<b>SIU</b>	Significant Industrial Users
<b>SMS</b>	Sustainability Management System
<b>SSD</b>	Sanitary Sewer District
<b>TMDL</b>	Total Maximum Daily Loads
<b>USDA</b>	United States Department of Agriculture
<b>USEPA</b>	United States Environmental Protection Agency



**The End**

