

# KENT COUNTY LEVY COURT

## DELAWARE

Fiscal Year 2015  
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.

## **KENT COUNTY SERVICES**

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

- Building construction permits and inspection
- Commissioner oversight and general administration
- 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

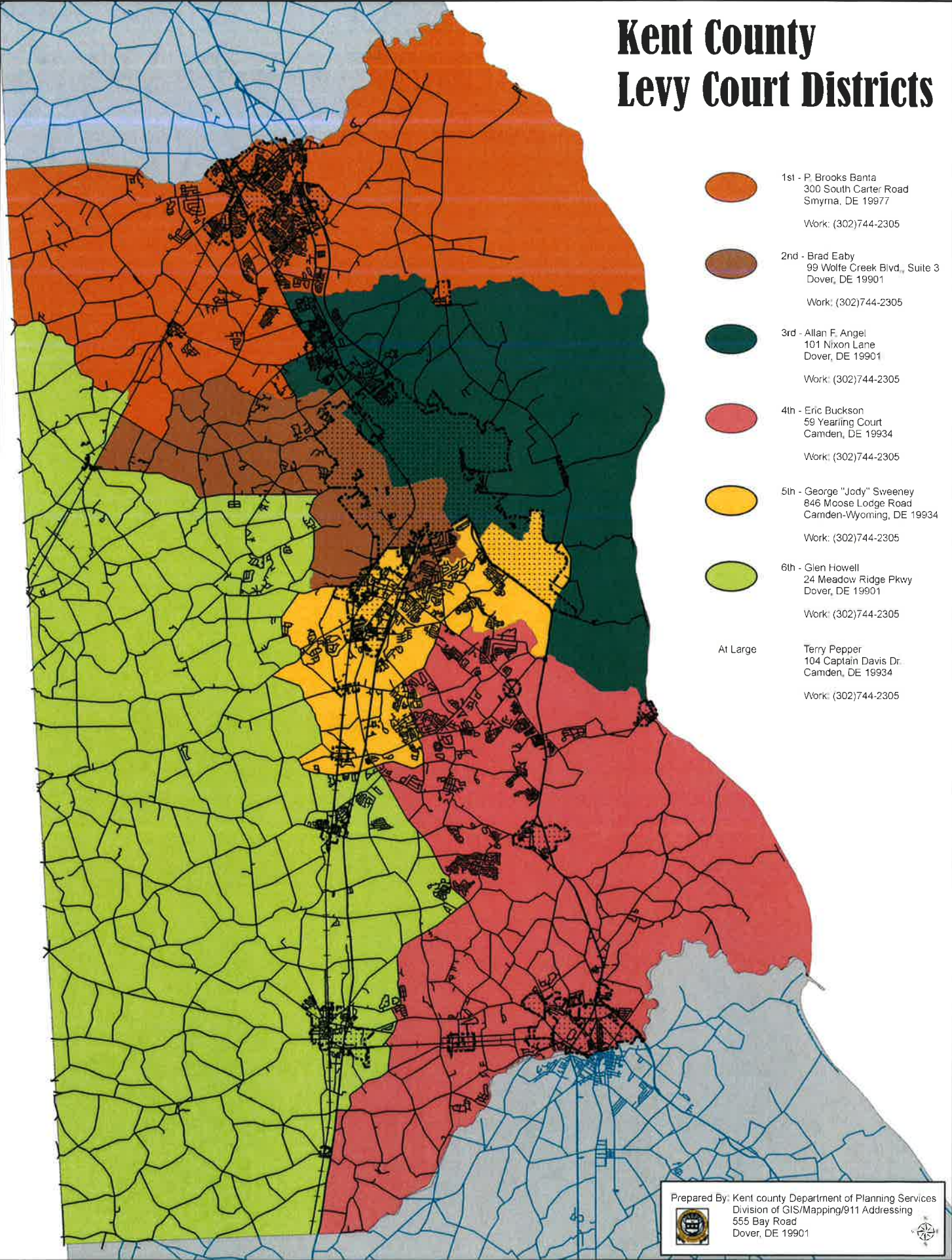
104 Captain Davis Dr.  
Camden-Wyoming, DE  
19934

(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

# Fiscal Year 2015 Adopted Operating Budget Table of Contents

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INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTED DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

ORDINANCE NO. 14-06

An Ordinance adopting the annual operating budget of Kent County, Delaware  
for the fiscal year beginning July 1, 2014

**WHEREAS**, The Kent County Levy Court Fiscal Year 2015 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 2015 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 2015 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

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 29th DAY OF APRIL, 2014

ATTEST:

  
CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2015 Budget, for the fiscal year beginning on July 1, 2014, and ending June 30, 2015.

INTRODUCED BY: Bradley S. Eaby  
DATE INTRODUCED: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

ORDINANCE NO. 14-07

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2014.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2015 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, 2014 and ending June 30, 2015. The "Kent County Levy Court Fiscal Year 2015 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 29<sup>th</sup> DAY OF APRIL, 2014

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, 2014, and ending June 30, 2015.

**KENT COUNTY LEVY COURT  
FISCAL YEAR 2015 BUDGET  
FOR THE LIBRARY TAX DISTRICT**

|                                   |                            |
|-----------------------------------|----------------------------|
| Proposed Property Tax Revenue     | <b>\$ 628,000</b><br>===== |
| Proposed Expenditures             |                            |
| Reciprocal Borrowing Arrangements | <b>\$ 628,000</b><br>===== |

**Exhibit A**



INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3419**

**FY 2015 PROPERTY TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2015 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, 2014, 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 29th day of April, A.D. 2014.

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 3419

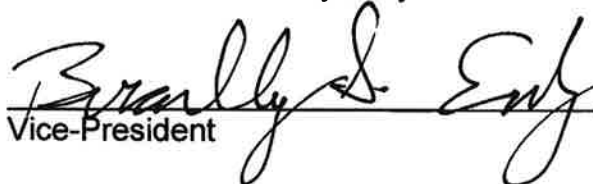
INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3420**  
**FY 2015 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 2015 to be 4.4 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

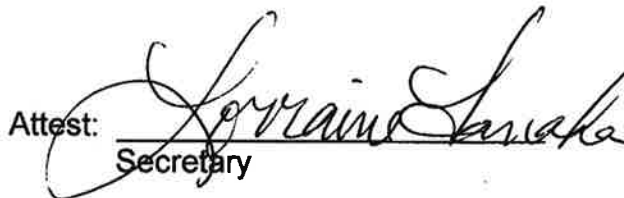
  
\_\_\_\_\_  
President, Kent County Levy Court

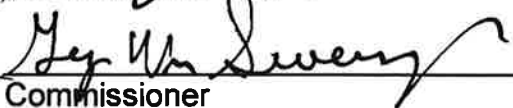
  
\_\_\_\_\_  
Vice-President

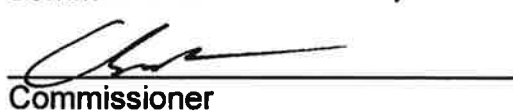
  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:


We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2014, 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.

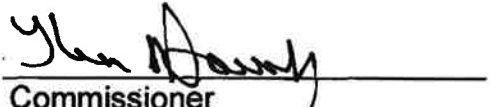
Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 29th day of April, A.D. 2014.

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 3420


INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3421  
FY 2015 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 2015 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, 2014, 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 29th day of April, A.D. 2014.

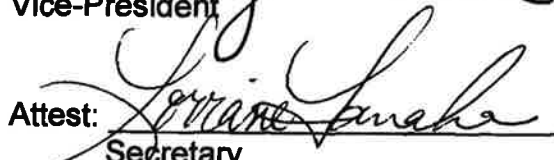
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

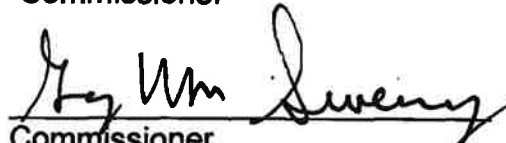
  
\_\_\_\_\_  
President, Kent County Levy Court

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3421

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3422  
FY 2015 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 2015 to be 6.5 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


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


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

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner



STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2014, 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 29th day of April, A.D. 2014.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

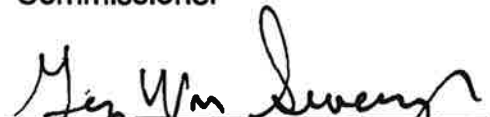
  
\_\_\_\_\_  
President, Kent County Levy Court

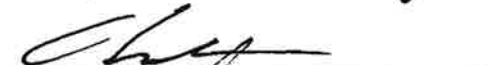
  
\_\_\_\_\_  
Commissioner


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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3422

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3423**

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

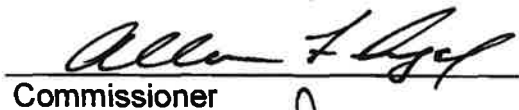
**BE IT RESOLVED**, the user rate for Kent County Disposal District No. 1 for fiscal year 2015 be \$2.34 per 1,000 gallons of sewage transmitted into the District. This rate will be assessed on Sanitary Sewer Districts and others, except septage haulers, contracting with Kent County for sewage disposal services.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

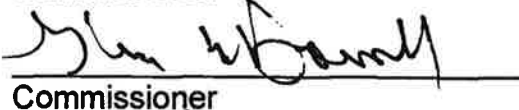
  
\_\_\_\_\_  
President, Kent County Levy Court

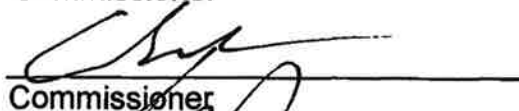
  
\_\_\_\_\_  
Vice-President

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2014, \$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 29th day of April, A.D. 2014.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

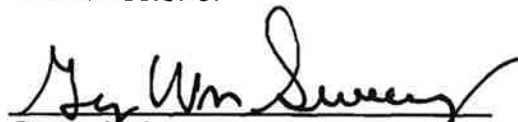
  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3423

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3424**

**FY 2015 LIBRARY TAX DISTRICT TAX RATE**

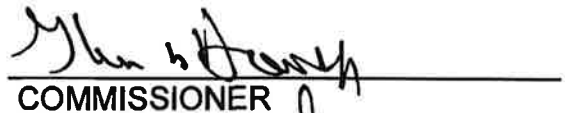
BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2015 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

  
PRESIDENT, KENT COUNTY LEVY COURT

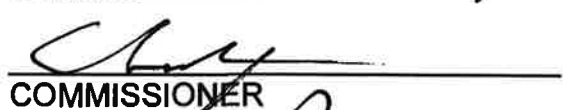
  
VICE-PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER

ATTEST:   
SECRETARY

  
COMMISSIONER

  
COMMISSIONER

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Library District taxes payable to Kent County for the year beginning July 1, 2014, 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 29th day of April, A.D. 2014.

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 3424

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

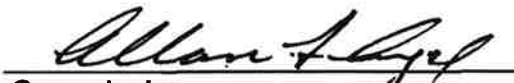
**RESOLUTION 3425  
FY 2015 MILFORD LIBRARY DISTRICT TAX RATE**


BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2015 to be 7.75 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

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


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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Milford Library District taxes payable to Kent County for the year beginning July 1, 2014, 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 29th day of April, A.D. 2014.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

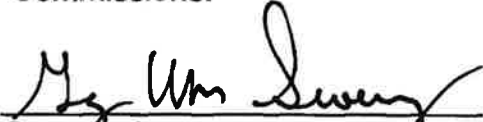
  
\_\_\_\_\_  
President, Kent County Levy Court

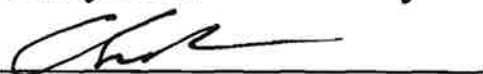
  
\_\_\_\_\_  
Commissioner

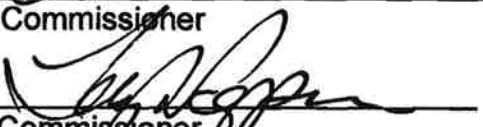
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3425



INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 15, 2014  
PUBLIC HEARING DATE: April 29, 2014  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 29, 2014  
EFFECTIVE DATE: July 1, 2014

**RESOLUTION 3426**

**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, 2014.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

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

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

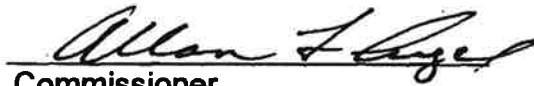
We command you that you collect from the several persons named in the duplicate Sewer Delinquent Accounts by District as of March 31, 2014 annexed hereto for their sewage charges in arrears up to March 31, 2014 the amounts in arrears for each user as shown on said statement at the same time and in the 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 29th day of April, A.D. 2014.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

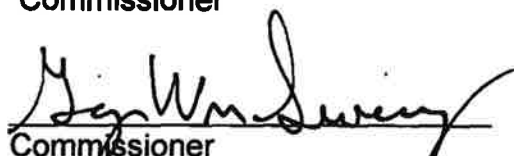
  
\_\_\_\_\_  
President, Kent County Levy Court

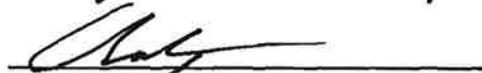
  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3426

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

### **General Information**

Kent County has a population estimated to be 171,746 in the year 2014. 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, Hartly and Harrington as well as, unincorporated areas. The County sewer collection and treatment facilities are operated as a separate fund which is self-supporting.

## FINANCIAL POLICIES

### **Accounting**

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

The accounts of the County are organized 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. 65, 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 2015 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 (whichever 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 (whichever 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) The elected County officers including members of Levy Court and Row Officers, shall receive an annual salary of \$30,873 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County officers (Chief Deputy and Deputy Positions) shall be compensated in such manner as prescribed by County policy. Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$100 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$125 per meeting. Such compensation will generally be paid on a quarterly basis 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, 2014, shall be used as the rate for reimbursement for the first six months of the County's 2015 fiscal year and the GSA rate in effect as of January 1, 2015, 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) In accordance with the annual actuarial valuation report, prepared by Grant Thornton LLC dated February 2014, a contribution of \$1,573,046 to the Kent County Employee Pension Fund is recommended, for fiscal year 2015. The General Fund portion of the fiscal year 2015 pension contribution is \$1,220,346 and the Sewer Funds portion is \$352,700.

Kent County will make contributions on behalf of its employees under the employer pick up provision. 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 contributions to the pension plan.

In addition, as recommended in the biennial valuation dated January 2013, \$616,016 has been budgeted for GASB 45 compliant post-employment benefits. The General Funds portion of the OPEB contribution is \$471,916 and the Sewer Fund's portion is \$144,100.

- 16) 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.
- 17) 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.



- 18) 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.
- 19) Effective July 1, 2014, 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 up to the maximum (Step N); each classified employee and unclassified employee with not more than one day less than three months of County service and any employee at the maximum rate of their respective pay range shall receive no step increase. In addition, the official pay plan steps shall be adjusted as such to reflect the pay system rates as applicable.
- 20) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. Two positions are expected to have remained vacant all of fiscal year 2013 and fiscal year 2014 and will therefore be eliminated including a vacant GIS Technician I position and a vacant Clerk-Typist position in the Department of Planning Services.
- 21) Effective July 1, 2014, all classified and unclassified employees shall receive a one and a half percent (1.5%) cost-of-living adjustment, and the pay ranges contained in the approved pay classification system (pay plan) shall receive a one and a half percent (1.5%) cost-of-living adjustment.
- 22) Effective July 1, 2014, all retirees receiving a pension under the Kent County Employee Retirement Program shall receive a one and a half percent (1.5%) cost-of-living adjustment.
- 23) Funding has been included in this budget to reclassify the following positions: the vacant WWF Maintenance Supervisor position (Grade 12) to WWF Maintenance Foremen-Collection & Transmission Systems (Grade 11); a WWF Maintenance Mechanic III position (Grade 9) to WWF Maintenance Foremen-Treatment Facility (Grade 11); the vacant WWF Electronics Supervisor position (Grade 12) to WWF Electronics Foremen (Grade 11) all within the Division of Wastewater Facilities; and the vacant Engineering Technician I (Grade 8) to GIS Technician I (Grade 7) within the Division of Engineering. The reclassifications result in a net reduction in personnel expense.
- 24) Stormwater Maintenance District Fees – Stormwater Maintenance Districts may be created and/or extended in accordance with the provisions of §187-90.4 of the Kent County code. The base fee for residential dwelling units shall be \$28 per year (\$20 fee + \$6 capital contribution + \$2 administrative fee) and will encompass all major and minor maintenance as described in the Code. In cases where routine maintenance is to be provided by the District, a spate additional fee shall be established within the resolution creating or expanding the District.

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

## BUDGET PROCESS

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

Because spending limits are defined, the formal budgeting process is a major controlling influence on the County. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting 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 2015 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 2015 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 2015 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 2016 through fiscal year 2019. 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 2015 budget process:

|   |  |
|---|--|
| Budget instructions distributed by County Administrator   | October 1, 2013                                  |
| Budget submissions due from Cost Center Managers  | October 31, 2013                                 |
| Finance review with Managers  | November 4, 2013<br>through November 27,<br>2013 |
| Administrator review with Cost Center Managers and Finance Staff  | November 18, 2013<br>through January 11, 2014    |
| Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.) | March 11, 2014,<br>March 18, 2014                |
| Introduce Resolutions for budget hearing (Available for public review)  | April 15, 2014                                   |
| Hold budget hearing: Pass budget resolution (Public participation is encouraged.)   | April 29, 2014                                   |
| Budget takes effect   | July 1, 2015                                     |

## 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

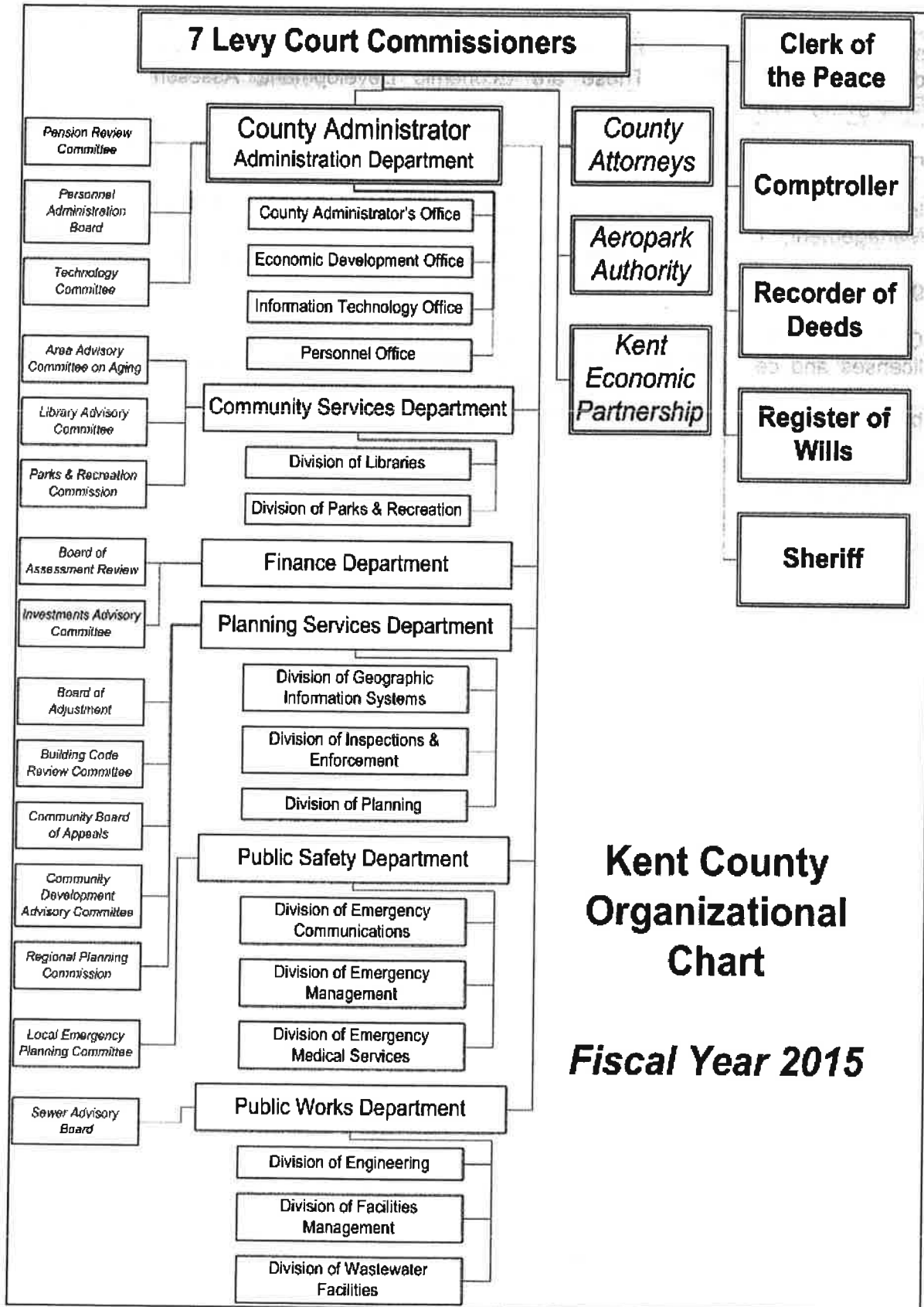
The General Fund and Sewer Fund are divided into the various departments which provide the services for the County to function. Both funds have direct and indirect service departments. Direct service cost centers are those whose activities are provided directly to the public. These are Economic Development, 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.



# Fiscal Year 2015 KCLC Organization Chart



## Kent County Organizational Chart Fiscal Year 2015

## Position Summary

| Cost Centers                     | FY 2013<br>Approved | FY 2014<br>Approved | FY 2015<br>Approved | FY 2015<br>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>11</b>           | <b>11</b>           | <b>11</b>         |
| Assessment                       | 11                  | 11                  | 11                  | 11                |
| Board Of Assessment*             | 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>38</b>           | <b>38</b>           | <b>37</b>           | <b>37</b>         |
| Administration                   | 2                   | 2                   | 2                   | 2                 |
| Geographic Info Systems          | 5                   | 5                   | 5                   | 5                 |
| Inspections & Enforcement        | 16                  | 16                  | 15                  | 15                |
| 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                   | 2                   | 2                   | 2                 |
| Emergency Communications         | 24                  | 24                  | 24                  | 24                |
| Emergency Medical Services       | 45                  | 44                  | 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 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>68</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                   | 8                   | 8                   | 8                 |
| <b>Grand Totals</b>              | <b>294</b>          | <b>292</b>          | <b>291</b>          | <b>291</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.



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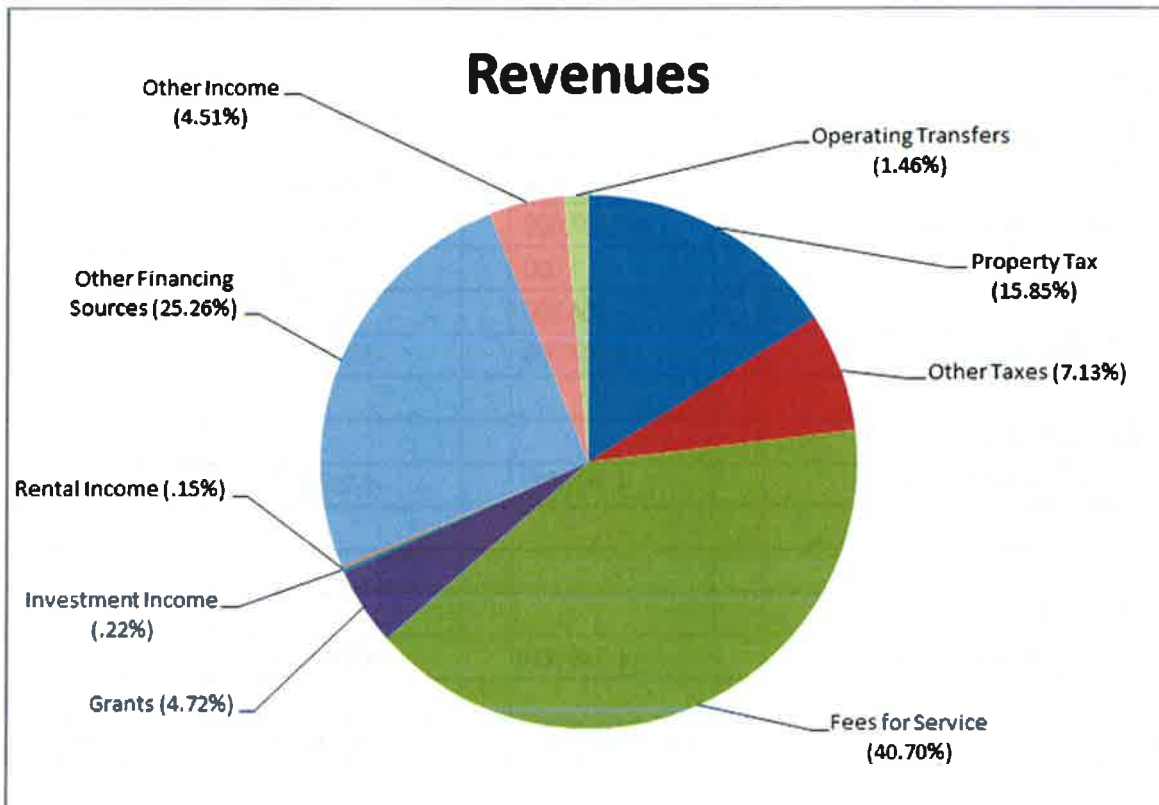
**ALL FUND SUMMARY**

Fiscal Year 2015

| Fund                              | Budgeted Receipts       | Budgeted Expenditures   | Receipts Less Expenditures |
|-----------------------------------|-------------------------|-------------------------|----------------------------|
| <b>Governmental</b>               |                         |                         |                            |
| General                           | \$ 23,708,500           | \$ 23,708,500           | \$ -                       |
| <b>Special Revenue</b>            |                         |                         |                            |
| Community Development Block Grant | 1,428,500               | 1,428,500               | -                          |
| FmHA Housing Preservation Grant   | 25,000                  | 25,000                  | -                          |
| <b>Capital Projects</b>           |                         |                         |                            |
| General Fund                      | 708,400                 | 708,400                 | -                          |
| AeroPark                          | 18,500                  | 18,500                  | -                          |
| <b>Proprietary</b>                |                         |                         |                            |
| <b>Enterprise</b>                 |                         |                         |                            |
| Sewer                             | 16,799,000              | 16,799,000              | -                          |
| Sewer Capital Projects            | 17,107,600              | 17,107,600              | -                          |
| Landfill                          | 1,000                   | 10,600                  | (9,600)                    |
| Street Lights                     | 904,800                 | 904,800                 | -                          |
| Trash Collection                  | 3,207,700               | 3,207,700               | -                          |
| <b>Internal Service</b>           |                         |                         |                            |
| Medical Benefits Fund             | 4,357,600               | 4,357,600               | -                          |
| Sub-Total                         |                         |                         |                            |
| Less: Interfund Transfers         | (4,948,500)             | (4,948,500)             | -                          |
| <b>Total</b>                      | <b>\$ 63,318,100.00</b> | <b>\$ 63,327,700.00</b> | <b>\$ (9,600.00)</b>       |

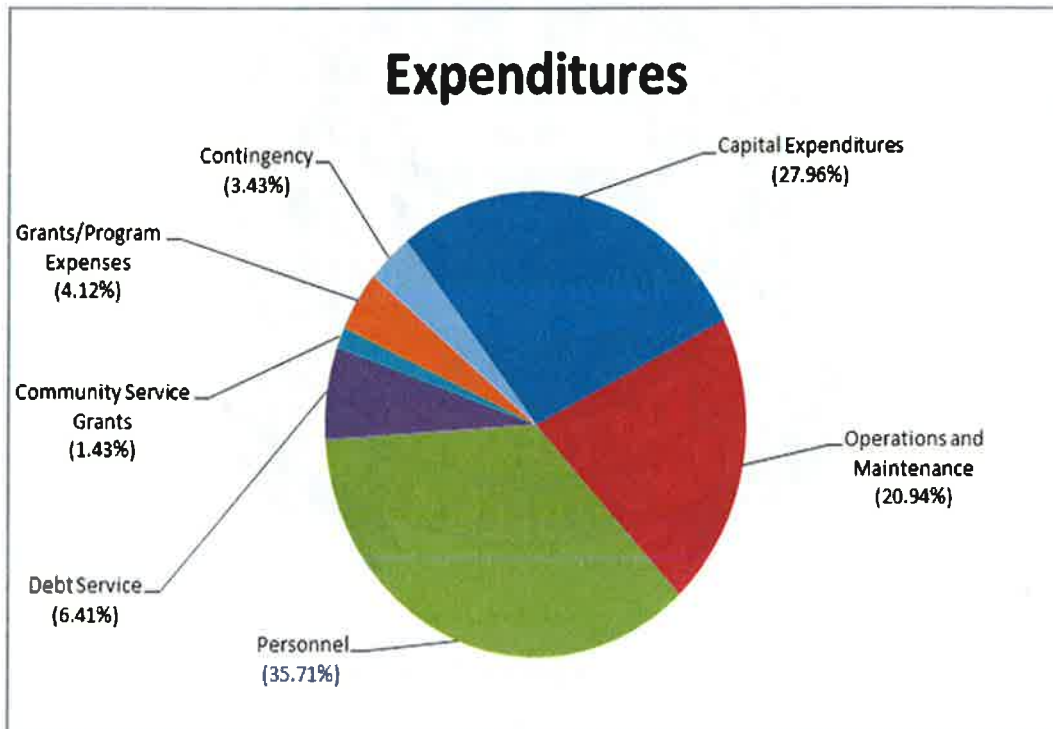
### SUMMARY OF REVENUE – ALL FUNDS COMBINED

| Revenues                |                         |
|-------------------------|-------------------------|
| Property Tax            | \$ 10,096,000           |
| Other Taxes             | 4,543,400               |
| Fees for Service        | 25,548,200              |
| Grants                  | 3,007,000               |
| Investment Income       | 139,200                 |
| Rental Income           | 95,200                  |
| Other Financing Sources | 16,088,600              |
| Other Income            | 2,872,600               |
| Operating Transfers     | 927,900                 |
| <b>Total</b>            | <b>\$ 63,318,100.00</b> |



## SUMMARY OF EXPENDITURES – ALL FUNDS COMBINED

| Expenditures               |                         |
|----------------------------|-------------------------|
| Capital Expenditures       | \$ 17,816,000           |
| Operations and Maintenance | 12,960,600              |
| Personnel                  | 22,749,600              |
| Debt Service               | 4,080,700               |
| Community Service Grants   | 910,600                 |
| Grants/Program Expenses    | 2,625,200               |
| Contingency                | 2,185,000               |
| <b>Total</b>               | <b>\$ 63,327,700.00</b> |





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|                     |
|---------------------|
| <b>General Fund</b> |
|---------------------|

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 2015 Budget Assumptions

### Revenues

#### Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,381,579,800 as of January 31, 2014, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for fiscal year 2015 is \$9,840,000.

#### Real Estate Transfer Tax

The real estate transfer tax rate for fiscal year 2015 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 2015 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 2015.

The Library Standards Grant is received from the State of Delaware and the amount estimated is based on the grant award received in FY 2014.

**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 2015.

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.

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 2015 using the established rates less the value assigned to employee only coverage plus 60% of the remaining cost or \$175 (whichever is greater) per month. The 60% cost sharing was implemented in the fiscal year 2006 budget and is continued in the fiscal year 2015 budget.

There is a 14% estimated increase for Workers Compensation Insurance premiums.

The merit-based STEP component of employee salaries is included at one-half step (1%) for fiscal year 2015 and is built into each department's salary line.

There is a one and a half percent (1.5%) cost-of-living increase in fiscal year 2015 for employees and retirees which is built into each department's salary line.

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

**Operating**

General insurance costs have been reviewed and budget projections include an 8% increase over fiscal year 2014. 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 2015 budget includes funding in each cost center for a contribution to the Pension Fund of \$1,573,046. General Fund portion is \$1,220,346 and the Sewer Fund portion is \$352,700. 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 fiscal year 2014 contribution of \$1,418,125. However the Levy Court 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 2015 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 2015 budget. Each cost center contains a proportional amount with the General Fund portion being \$471,916 and the Sewer Fund portion being \$144,100.

### 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 duplication and archives. The costs for this department are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.

## 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:**

*Non Photo Identification Fees:* 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

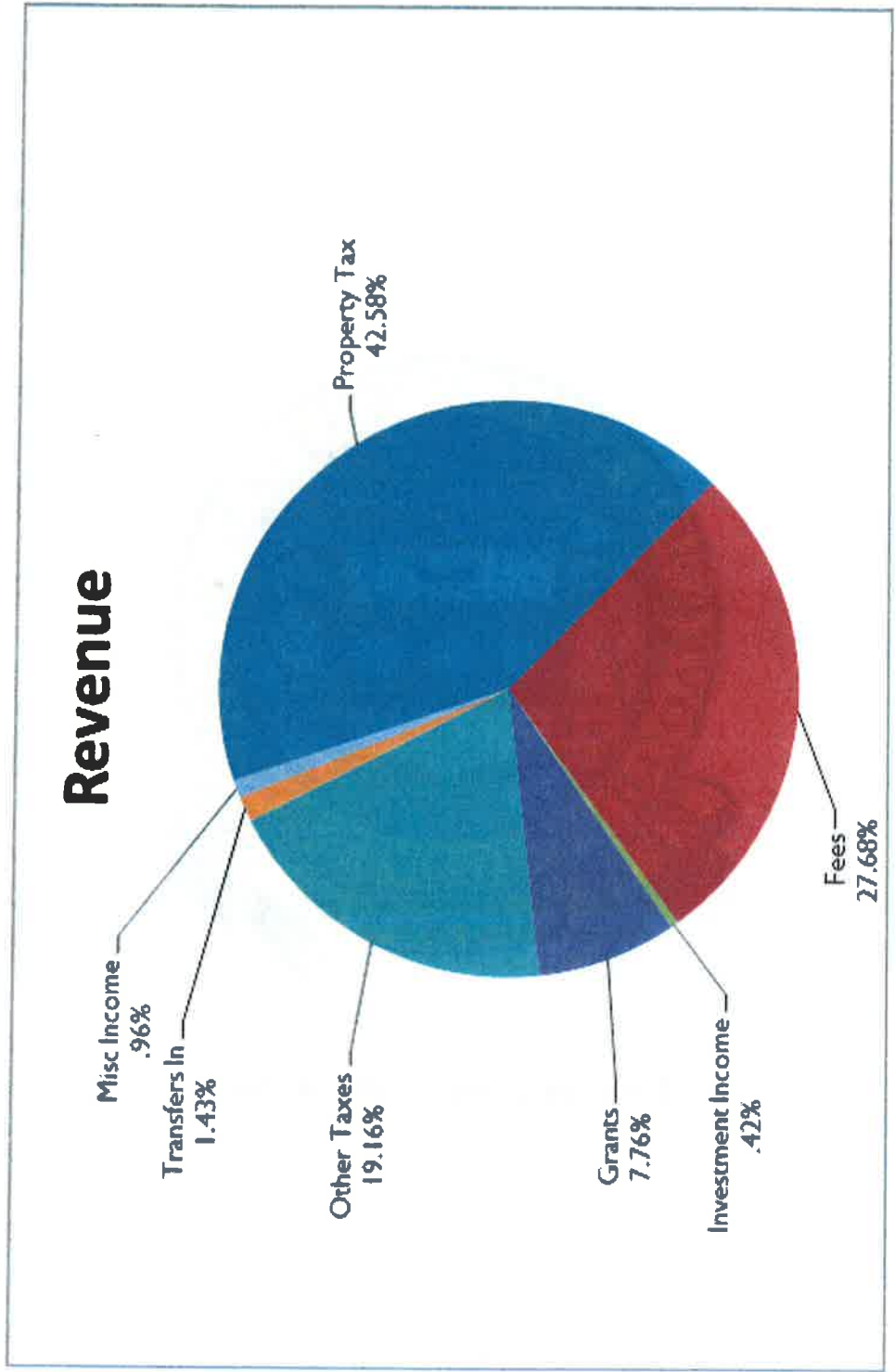
*Certified Mailing Fees:* \$20.00 per mailing.

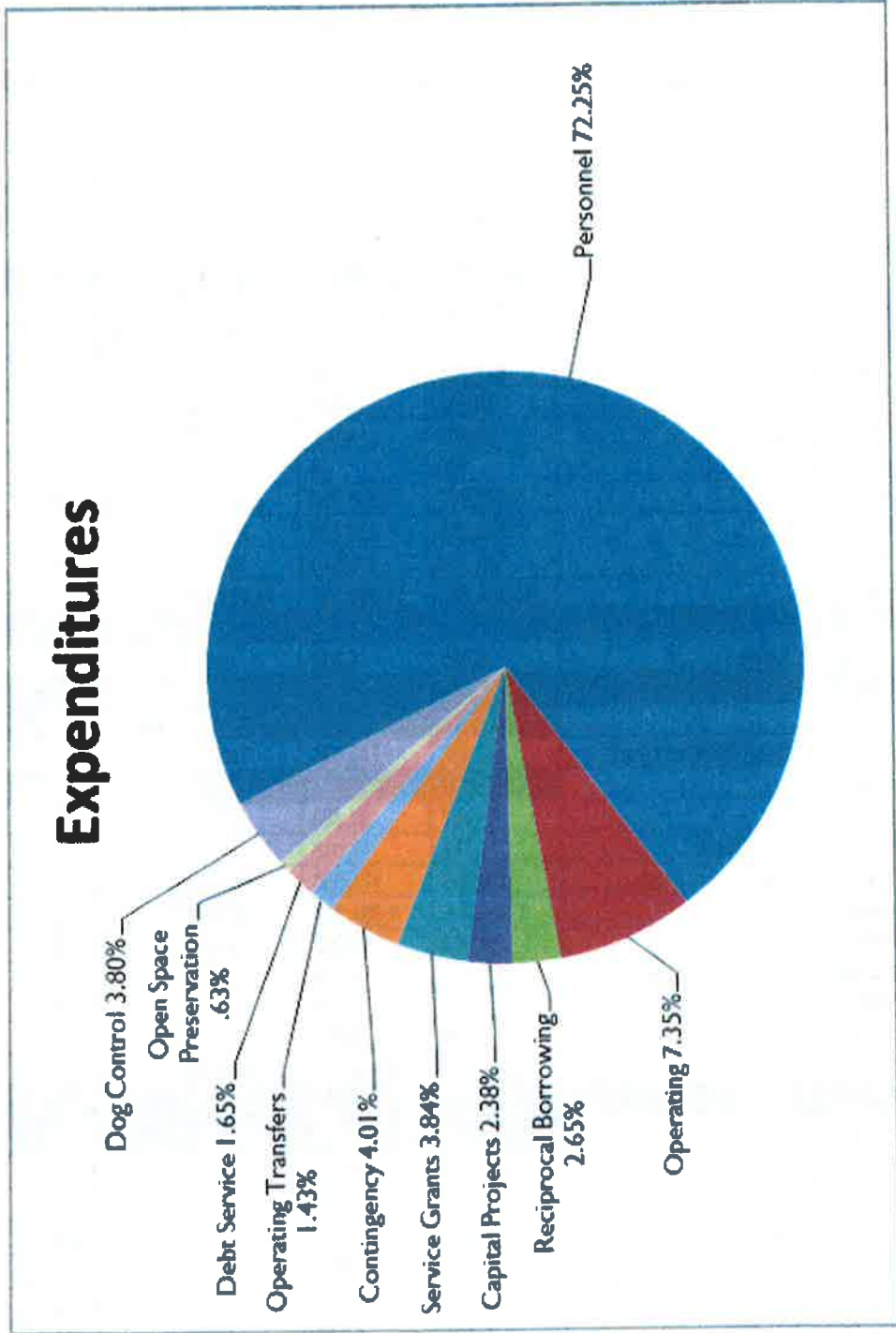
**Special Programs:**

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



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### Summary of General Fund Revenues

| Revenue Description                 | Actual<br>FY 2012 | Actual<br>FY 2013 | Adopted<br>FY 2014 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| <b>Taxes</b>                        |                   |                   |                    |                    |                    |
| Property Taxes - Current            | 9,514,406         | 9,691,339         | 9,660,000          | 9,660,000          | 9,840,000          |
| Property Taxes - Delinquent         | 273,907           | 274,692           | 250,000            | 250,000            | 250,000            |
| Library Tax - Current               | 614,359           | 628,498           | 614,000            | 614,000            | 628,000            |
| Library Tax - Delinquent            | 18,656            | 18,428            | 12,500             | 12,500             | 15,000             |
| Suburban Parks - Current            | 15,608            | 15,529            | 15,300             | 15,300             | 15,300             |
| Suburban Parks - Delinquent         | 106               | 24                | -                  | -                  | 100                |
| Real Estate Transfer Tax            | 3,021,612         | 3,541,753         | 3,300,000          | 3,300,000          | 3,500,000          |
| Telephone Tax                       | 270,015           | 270,015           | 270,000            | 270,000            | 270,000            |
| Penalty & Interest                  | 125,764           | 110,543           | 100,000            | 100,000            | 115,000            |
| <b>Total Tax Revenue</b>            | <b>13,854,433</b> | <b>14,550,821</b> | <b>14,221,800</b>  | <b>14,221,800</b>  | <b>14,633,400</b>  |
| <b>Payment in Lieu Of Taxes</b>     | <b>5,991</b>      | <b>1,332</b>      | <b>6,000</b>       | <b>6,000</b>       | <b>6,000</b>       |
| <b>Federal Grants</b>               |                   |                   |                    |                    |                    |
| Emergency Management Planning Grant | 96,936            | 110,026           | 130,200            | 130,200            | 109,700            |
| <b>State Grants</b>                 |                   |                   |                    |                    |                    |
| LEPC State Grant                    | 45,407            | 37,420            | 61,100             | 61,100             | 90,600             |
| DEMA Special Projects Grants        | 1,741             | 17,017            | -                  | 2,770              | -                  |
| Library Standards Grant             | 172,486           | 171,030           | 163,300            | 165,476            | 166,900            |
| State Paramedic Grant               | 1,335,615         | 1,384,273         | 1,450,300          | 1,450,300          | 1,462,600          |
| Rat Abatement State Grant           | 10,000            | 10,000            | 10,000             | 10,000             | 10,000             |
| Planning Grant                      | 9,277             | 8,932             | -                  | -                  | -                  |
| Parks Grant                         | 2,997             | 5,534             | -                  | 6,225              | -                  |
| Library Grant                       | 1,300             | 4,000             | -                  | -                  | -                  |
| <b>Total Grants</b>                 | <b>1,675,759</b>  | <b>1,748,232</b>  | <b>1,814,900</b>   | <b>1,826,071</b>   | <b>1,839,800</b>   |
| <b>Fees for Services</b>            |                   |                   |                    |                    |                    |
| Dog License Fees                    | 104,636           | 48,533            | 82,500             | 82,500             | 30,000             |
| Animal Fines                        | 17,577            | 3,103             | -                  | -                  | 1,000              |
| Building Entrance ID's Fees         | 400               | 660               | 400                | 400                | 500                |
| Room Rental Fees                    | 2,675             | 1,685             | 2,000              | 2,000              | 2,500              |
| Non-Phone ID Fees                   | 4,240             | 3,920             | 4,000              | 4,000              | 4,000              |
| Information Technology Fees         | 5,962             | 5,372             | 5,000              | 5,000              | 5,000              |
| Return Check Fees                   | 1,743             | 1,685             | 1,800              | 1,800              | 1,400              |
| Manufactured Housing Letter Fees    | 13,240            | 14,200            | 12,000             | 12,000             | 13,500             |
| Assessment Office Fees              | 518               | 637               | 500                | 500                | 500                |
| Park Rental Fees                    | 4,150             | 5,974             | 4,000              | 4,000              | 5,000              |
| Recreation Fees                     | 330,899           | 349,018           | 315,000            | 315,000            | 325,000            |
| Library Fines                       | 15,811            | 14,568            | 15,000             | 15,000             | 13,000             |
| Library Materials Replacement Fees  | 693               | 785               | 600                | 600                | 600                |
| Library Copy Fees                   | 5,180             | 6,002             | 5,700              | 5,700              | 5,400              |

| Revenue Page 2   | Actual<br>FY 2012 | Actual<br>FY 2013 | Adopted<br>FY 2014 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|
| Tax Mapping Fees   | 1,578             | 1,633             | 1,000              | 1,000              | 1,500              |
| Street Addressing Fees   | 12,250            | 15,575            | 10,000             | 10,000             | 14,000             |
| Inspections & Enforcement Fees   | 1,080,732         | 1,320,050         | 1,150,000          | 1,150,000          | 1,250,000          |
| Housing Demolition Reimbursement   | 31,358            | 24,031            | 30,000             | 30,000             | 40,000             |
| Grass Cutting Reimbursement  | 39,772            | 42,244            | 40,000             | 40,000             | 54,000             |
| Code Enforcement Fines   | 5,996             | 630               | 1,000              | 1,000              | 1,000              |
| Manufactured Housing Demo. Reimb.  | 13,425            | 9,675             | 13,000             | 13,000             | 15,000             |
| Planning Applications Fees   | 69,660            | 61,697            | 47,000             | 47,000             | 60,000             |
| Planning Maps Fees   | 572               | 240               | 200                | 200                | 200                |
| Planning Forms/Documents Fees  | 660               | 760               | 800                | 800                | 700                |
| Planning/Zoning Applications Fees  | 17,820            | 15,650            | 14,000             | 14,000             | 16,000             |
| Planning Copy Fees   | 253               | 153               | 100                | 100                | 100                |
| HUD Fees   | 300               | -                 | -                  | -                  | -                  |
| Paramedic Fees - Special Events  | 75,796            | 126,764           | 75,000             | 75,000             | 102,500            |
| Clerk of the Peace Fees  | 58,830            | 53,610            | 52,800             | 52,800             | 55,000             |
| Marriage Ceremony Fees   | 26,250            | 25,360            | 21,600             | 21,600             | 25,000             |
| Monitions Expenses Reimbursements  | 43,721            | 54,956            | 62,000             | 62,000             | 62,000             |
| County Monitions Fees  | 59,715            | 50,650            | 40,000             | 40,000             | 44,700             |
| Recorder of Deeds Fees   | 2,268,929         | 2,622,853         | 2,400,000          | 2,400,000          | 2,500,000          |
| Recorder of Deeds Copy Fees  | 153,488           | 111,026           | 90,000             | 90,000             | 120,000            |
| Recorder of Deeds Printer Copy Fees  | -                 | 4,150             | -                  | -                  | 25,000             |
| Real Estate Transfer Tax Processing Fees                                   | 77,186            | 81,675            | 85,000             | 85,000             | 85,000             |
| Local Government Records Maint. Fees                                       | 8,650             | 9,636             | 8,500              | 8,500              | 8,500              |
| Recorders Maintenance Fees   | 20,839            | 24,514            | 20,000             | 20,000             | 22,000             |
| State Document Fees  | 8,650             | 9,696             | 8,500              | 8,500              | 8,500              |
| Deeds Internet Fees  | 68,940            | 66,375            | 53,500             | 53,500             | 63,000             |
| Register of Wills Fees   | 472,613           | 614,141           | 500,000            | 500,000            | 550,000            |
| Wills Advertising Reimbursements   | 6,001             | 6,570             | 6,000              | 6,000              | 6,000              |
| Wills Copy Fees  | 810               | 1,518             | 900                | 900                | 1,500              |
| Sheriff Civil Fees   | 358,747           | 263,664           | 275,000            | 275,000            | 300,000            |
| Sheriff Monitions/Auction Fees   | 55,527            | 32,628            | 30,000             | 30,000             | 25,000             |
| Sheriff Fee on Sale  | 2,574,792         | 1,451,188         | 1,200,000          | 1,200,000          | 700,000            |
| <b>Total Fees For Services</b>   | <b>8,121,584</b>  | <b>7,559,454</b>  | <b>6,684,400</b>   | <b>6,684,400</b>   | <b>6,563,600</b>   |
| <b>Rental Income</b>   |                   |                   |                    |                    |                    |
| 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>106,846</b>    | <b>108,748</b>    | <b>121,000</b>     | <b>121,000</b>     | <b>134,600</b>     |
| <b>Interest Income</b>   | <b>94,842</b>     | <b>119,000</b>    | <b>100,000</b>     | <b>100,000</b>     | <b>100,000</b>     |
| <b>Other Revenues</b>  | <b>28,674</b>     | <b>43,659</b>     | <b>70,000</b>      | <b>70,400</b>      | <b>70,000</b>      |
| <b>Operating Transfer from Appropriated Fund Balance - Special Purpose</b> | -                 | -                 | -                  | -                  | 150,000            |
| <b>Operating Transfer from Fund Balance</b>                                | -                 | -                 | 398,750            | 398,750            | 187,900            |
| <b>Total Revenues</b>  | <b>23,911,315</b> | <b>24,154,432</b> | <b>23,440,050</b>  | <b>23,451,621</b>  | <b>23,708,500</b>  |

## Summary of General Fund Expenditures

| Expenditure Description                | Actual<br>FY 2012 | Actual<br>FY 2013 | Adopted<br>FY 2014 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|
| <b>Departmental Expenditures</b>       |                   |                   |                    |                    |                    |
| <b>Unrestricted Funds</b>              |                   |                   |                    |                    |                    |
| <b>Administration</b>                  |                   |                   |                    |                    |                    |
| Administration                         | 925,829           | 943,720           | 1,011,900          | 1,011,900          | 1,031,900          |
| Economic Development                   | 83,413            | 155,971           | 177,300            | 177,300            | 187,000            |
| Information Technology                 | 1,010,631         | 1,004,207         | 1,080,200          | 1,080,200          | 1,110,300          |
| Personnel                              | 394,892           | 353,942           | 417,500            | 417,500            | 480,300            |
| Legal Services                         | 95,513            | 76,583            | 156,700            | 156,700            | 156,700            |
| <b>Finance Department</b>              |                   |                   |                    |                    |                    |
| Finance Administration                 | 322,195           | 326,003           | 322,000            | 322,000            | 327,800            |
| Accounting Services                    | 702,179           | 710,705           | 711,500            | 711,500            | 753,100            |
| Tax Section                            | 507,640           | 492,269           | 524,100            | 524,100            | 553,500            |
| Monitions Office                       | 187,398           | 206,973           | 197,100            | 197,100            | 211,400            |
| Assessment Division                    | 1,048,610         | 1,000,547         | 1,078,600          | 1,078,600          | 1,128,400          |
| Board of Assessment                    | 44,573            | 25,734            | -                  | -                  | -                  |
| <b>Community Services</b>              |                   |                   |                    |                    |                    |
| Community Services Administration      | 202,201           | 196,652           | 203,600            | 203,600            | 213,200            |
| Library Services                       | 1,207,242         | 1,266,349         | 1,335,400          | 1,338,067          | 1,275,500          |
| Recreation                             | 714,846           | 720,532           | 765,700            | 765,700            | 765,100            |
| Parks                                  | 781,658           | 787,278           | 839,600            | 849,220            | 872,200            |
| Suburban Parks                         | 15,224            | 15,240            | 15,300             | 15,300             | 15,300             |
| <b>Planning Services</b>               |                   |                   |                    |                    |                    |
| Planning Services Administration       | 235,388           | 235,673           | 247,600            | 247,600            | 260,300            |
| Geographic Information Systems         | 608,791           | 521,337           | 541,400            | 541,400            | 579,700            |
| Inspections & Enforcement              | 1,574,170         | 1,533,271         | 1,586,400          | 1,598,883          | 1,599,600          |
| Zoning Inspections & Enforcement       | 107,932           | 101,182           | 106,700            | 106,700            | 117,000            |
| Planning Division                      | 1,236,802         | 1,215,417         | 1,282,300          | 1,282,300          | 1,341,200          |
| Manufactured Housing                   | 109,675           | 113,698           | 111,700            | 111,700            | 117,800            |
| <b>Public Safety</b>                   |                   |                   |                    |                    |                    |
| Public Safety Administration           | 83,912            | 84,449            | 90,600             | 90,600             | 95,800             |
| Emergency Communications               | 2,162,043         | 2,301,202         | 2,428,900          | 2,428,900          | 2,339,200          |
| Mobile Command Center                  | 21,056            | 24,066            | 26,900             | 26,900             | 35,900             |
| Emergency Medical Services             | 4,369,666         | 4,530,813         | 4,747,000          | 4,747,000          | 4,785,300          |
| EMS - Special Event & Non-Reimbursable |                   |                   |                    |                    |                    |
| Costs                                  | 497,762           | 626,305           | 618,600            | 618,600            | 560,100            |
| Emergency Management                   | 172,224           | 208,021           | 260,400            | 264,160            | 219,500            |
| <b>Public Works</b>                    |                   |                   |                    |                    |                    |
| General Fund - Facilities Management   | 727,691           | 696,796           | 767,300            | 767,300            | 809,600            |



| Expenditure Page 2                   | Actual<br>FY 2012 | Actual<br>FY 2013 | Adopted<br>FY 2014 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| <b>Row Offices</b>                   |                   |                   |                    |                    |                    |
| Clerk of the Peace                   | 224,071           | 222,245           | 237,300            | 237,300            | 254,500            |
| Comptroller                          | 153,924           | 157,286           | 162,800            | 162,800            | 168,600            |
| Recorder of Deeds                    | 605,193           | 541,385           | 592,300            | 592,300            | 642,900            |
| Register of Wills                    | 346,578           | 330,194           | 355,400            | 355,400            | 381,200            |
| Sheriff                              | 561,336           | 571,587           | 610,500            | 610,500            | 639,800            |
| <b>Special Grants and Programs</b>   |                   |                   |                    |                    |                    |
| Open Space Preservation (1)          | 95,714            | -                 | 100,000            | 206,462            | 150,000            |
| Storm Water Management/Tax Ditch (2) | -                 | -                 | 75,000             | 300,000            | -                  |
| Dog Control Support                  | 840,715           | 848,860           | 900,000            | 900,000            | 900,000            |
| Community Service Grants             | 566,501           | 792,963           | 793,850            | 823,850            | 910,600            |
| <b>Other Expenditures</b>            |                   |                   |                    |                    |                    |
| Contingency                          | -                 | -                 | 1,028,100          | 998,100            | 950,000            |
| Building Security                    | -                 | 51,058            | 60,000             | 60,000             | 80,000             |
| Debt Retirement                      | 150,347           | 157,237           | 161,500            | 161,500            | 166,700            |
| Interest Expense                     | 243,148           | 237,591           | 231,600            | 231,600            | 225,200            |
| Benefit to Retirees                  | 48,375            | 48,393            | 60,000             | 60,000             | 55,000             |
| <b>Total Unrestricted Funds</b>      | <b>23,987,058</b> | <b>24,433,734</b> | <b>27,020,650</b>  | <b>27,380,642</b>  | <b>27,467,200</b>  |
| <b>Restricted Funds</b>              |                   |                   |                    |                    |                    |
| LEPC State Grant                     | 38,149            | 39,423            | 69,000             | 86,530             | 90,600             |
| Library Standards Grant              | 165,178           | 147,841           | 163,300            | 239,477            | 166,900            |
| <b>Total Restricted Funds</b>        | <b>203,327</b>    | <b>187,264</b>    | <b>232,300</b>     | <b>326,007</b>     | <b>257,500</b>     |
| Less: Indirect Cost Allocation       | (4,401,957)       | (4,341,421)       | (4,710,800)        | (4,710,800)        | (4,920,900)        |
| <b>Total Operating Expenditures</b>  | <b>19,788,428</b> | <b>20,279,577</b> | <b>22,542,150</b>  | <b>22,995,849</b>  | <b>22,803,800</b>  |
| <b>Operating Transfers</b>           |                   |                   |                    |                    |                    |
| Capital Projects Fund                |                   |                   |                    |                    |                    |
| General Fund Contribution            | 52,127            | 88,000            | 295,400            | 295,400            | 373,400            |
| DE Realty Transfer Tax               | 114,200           | 118,400           | 160,200            | 246,200            | 175,500            |
| Sheriff Auction Fees                 | 16,000            | 40,700            | -                  | -                  | 16,500             |
| Deeds Recorder Maintenance Fees      | 30,000            | -                 | -                  | -                  | -                  |
| Clerk of the Peace Fees              | 27,000            | -                 | -                  | -                  | -                  |
| Register of Wills Fees               | -                 | -                 | 20,000             | 20,000             | -                  |
| General Fund- Fund Balance Transfer  | -                 | 742,250           | -                  | -                  | -                  |
| Medical Trust Fund                   | -                 | -                 | 108,300            | 108,300            | -                  |
| Community Development Block Grant    | 282,344           | 288,197           | 314,000            | 314,000            | 339,300            |
| <b>Total Operating Transfers</b>     | <b>521,671</b>    | <b>1,277,547</b>  | <b>897,900</b>     | <b>983,900</b>     | <b>904,700</b>     |
| <b>Total Expenditures</b>            | <b>20,310,099</b> | <b>21,557,124</b> | <b>23,440,050</b>  | <b>23,979,749</b>  | <b>23,708,500</b>  |

(1) Open Space Preservation amount listed fiscal year 2014 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during fiscal year 2014. The prior year appropriations carried forward to fiscal year 2014 is \$106,462

(2) Storm Water Management/Tax Ditch amount listed in fiscal year 2014 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during fiscal year 2014. The prior year appropriations carried forward to fiscal year 2014 is \$225,000





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|                                     |
|-------------------------------------|
| <b>Department of Administration</b> |
|-------------------------------------|

## Revenue: Department of Administration

| Departmental Revenue        | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------------|-------------------|-------------------|--------------------|--------------------|
| Building Entrance IDs Fees  | 400               | 660               | 400                | 500                |
| Room Rental Fees            | 2,675             | 1,685             | 2,000              | 2,500              |
| Information Technology Fees | 5,962             | 5,372             | 5,000              | 5,000              |
| Non-Photo IDs               | 4,240             | 3,920             | 4,000              | 4,000              |
|                             |                   |                   |                    |                    |
| <b>Total</b>                | <b>\$ 13,277</b>  | <b>\$ 11,637</b>  | <b>\$ 11,400</b>   | <b>\$ 12,000</b>   |

## Expenses: Department of Administration

| Departmental Expenses  | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|------------------------|-------------------|-------------------|--------------------|--------------------|
| Administration         | 925,829           | 943,720           | 1,011,900          | 1,031,900          |
| Economic Development   | 83,413            | 155,973           | 177,300            | 187,000            |
| Information Technology | 1,010,631         | 1,004,205         | 1,080,200          | 1,110,300          |
| Personnel              | 394,892           | 353,941           | 417,500            | 480,300            |
| Legal                  | 95,513            | 76,583            | 156,700            | 156,700            |
| Subtotal               | 2,510,278         | 2,534,422         | 2,843,600          | 2,966,200          |
|                        |                   |                   |                    |                    |
| Less: Indirect Costs   | (2,426,865)       | (2,378,449)       | (2,666,300)        | (2,779,200)        |
| <b>Total</b>           | <b>\$ 83,413</b>  | <b>\$ 155,973</b> | <b>\$ 177,300</b>  | <b>\$ 187,000</b>  |

## Administration

### Mission

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

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

| Departmental Revenue       | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------------|-------------------|-------------------|--------------------|--------------------|
| Building Entrance IDs Fees | 400               | 660               | 400                | 500                |
| Room Rental Fees           | 2,675             | 1,685             | 2,000              | 2,500              |
| <b>Total</b>               | <b>\$ 3,075</b>   | <b>\$ 2,345</b>   | <b>\$ 2,400</b>    | <b>\$ 3,000</b>    |

## Expenses: Administration

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|-------------------|-------------------|---------------------|---------------------|
| Personnel               | 750,571           | 759,484           | 796,000             | 813,400             |
| Travel                  | 5,929             | 13,703            | 18,800              | 17,400              |
| Insurance               | 67,438            | 64,117            | 73,900              | 76,100              |
| Office Supplies         | 18,031            | 20,434            | 23,865              | 24,400              |
| Furniture/Equipment     | 788               | 1,557             | 4,125               | 2,600               |
| Legal/Contract Services | 52,278            | 54,576            | 60,800              | 60,000              |
| Utilities               | 8,645             | 8,346             | 9,500               | 9,200               |
| Maintenance             | 1,110             | 3,822             | 4,275               | 4,300               |
| Vehicle Expense         | -                 | 50                | 200                 | 200                 |
| Miscellaneous           | 21,039            | 17,631            | 20,435              | 24,300              |
| <b>Total</b>            | <b>\$ 925,829</b> | <b>\$ 943,720</b> | <b>\$ 1,011,900</b> | <b>\$ 1,031,900</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: Economic Development

| <b>Departmental Expenses</b> | <b>Actual<br/>FY 2012</b> | <b>Actual<br/>FY 2013</b> | <b>Amended<br/>FY 2014</b> | <b>Adopted<br/>FY 2015</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Personnel                    | 80,549                    | 128,019                   | 136,600                    | 137,500                    |
| Travel                       | -                         | 36                        | 1,900                      | 1,600                      |
| Insurance                    | -                         | 812                       | 1,000                      | 1,600                      |
| Indirect Costs               | -                         | 24,111                    | 26,600                     | 34,600                     |
| Office Supplies              | 695                       | 837                       | 2,500                      | 2,700                      |
| Legal/Contract Services      | 512                       | 712                       | 4,700                      | 4,700                      |
| Utilities                    | 897                       | 594                       | 700                        | 1,400                      |
| Vehicle Expense              | 735                       | 765                       | 2,300                      | 1,900                      |
| Miscellaneous                | 25                        | 87                        | 1,000                      | 1,000                      |
| <b>Total</b>                 | <b>\$ 83,413</b>          | <b>\$ 155,973</b>         | <b>\$ 177,300</b>          | <b>\$ 187,000</b>          |

## Information Technology

### Mission

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

### Goals

- Guarantee a reliable communication and computer infrastructure foundation on which to efficiently conduct County business operations today and in the future
- Develop and maintain technical skilled staff 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: Information Technology

| Departmental Revenue        | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------------|-------------------|-------------------|--------------------|--------------------|
| Information Technology Fees | 5,962             | 5,372             | 5,000              | 5,000              |
| <b>Total</b>                | <b>\$ 5,962</b>   | <b>\$ 5,372</b>   | <b>\$ 5,000</b>    | <b>\$ 5,000</b>    |

## Expenses: Information Technology

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 897,491             | 895,450             | 938,900             | 952,100             |
| Insurance               | 4,820               | 4,647               | 5,700               | 5,800               |
| Office Supplies         | 7,271               | 8,286               | 9,000               | 9,000               |
| Furniture/Equipment     | 5,267               | -                   | 1,769               | 10,500              |
| Legal/Contract Services | 3,752               | 3,109               | 5,200               | 4,800               |
| Operational Supplies    | -                   | 1,386               | 4,300               | 4,500               |
| Utilities               | 12,417              | 12,996              | 14,200              | 13,800              |
| Maintenance             | 79,386              | 78,048              | 98,000              | 104,400             |
| Vehicle Expense         | 227                 | 283                 | 400                 | 400                 |
| Consulting Fees         | -                   | -                   | 2,731               | 5,000               |
| <b>Total</b>            | <b>\$ 1,010,631</b> | <b>\$ 1,004,205</b> | <b>\$ 1,080,200</b> | <b>\$ 1,110,300</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: Personnel

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Non-Photo IDs        | 4,240             | 3,920             | 4,000              | 4,000              |
| <b>Total</b>         | <b>\$ 4,240</b>   | <b>\$ 3,920</b>   | <b>\$ 4,000</b>    | <b>\$ 4,000</b>    |

#### Expenses: Personnel

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 357,351           | 318,078           | 340,100            | 354,400            |
| Travel                  | 2,349             | 2,124             | 3,700              | 3,300              |
| Insurance               | 2,466             | 2,368             | 3,100              | 3,200              |
| Office Supplies         | 9,571             | 9,983             | 10,100             | 10,800             |
| Furniture/Equipment     | 1,125             | 1,211             | 1,300              | 1,300              |
| Legal/Contract Services | 10,576            | 8,235             | 15,100             | 15,600             |
| Operating Supplies      | 3,196             | 2,948             | 3,500              | 3,500              |
| Utilities               | 1,380             | 1,281             | 1,600              | 1,500              |
| Maintenance             | 7,319             | 7,383             | 10,300             | 8,000              |
| Vehicle Expense         | -                 | -                 | 100                | 100                |
| Consultant              | -                 | -                 | 28,000             | 78,000             |
| Miscellaneous           | (441)             | 330               | 600                | 600                |
| <b>Total</b>            | <b>\$ 394,892</b> | <b>\$ 353,941</b> | <b>\$ 417,500</b>  | <b>\$ 480,300</b>  |

|              |
|--------------|
| <b>Legal</b> |
|--------------|

## Expenses: Legal

| <b>Departmental Expenses</b> | <b>Actual<br/>FY 2012</b> | <b>Actual<br/>FY 2013</b> | <b>Amended<br/>FY 2014</b> | <b>Adopted<br/>FY 2015</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Legal/Contract Services      | 95,513                    | 76,583                    | 156,700                    | 156,700                    |
| <b>Total</b>                 | <b>\$ 95,513</b>          | <b>\$ 76,583</b>          | <b>\$ 156,700</b>          | <b>\$ 156,700</b>          |

|                              |
|------------------------------|
| <b>Department of Finance</b> |
|------------------------------|

## Revenue: Department of Finance

| Departmental Revenue             | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Property Taxes - Current         | 9,514,406           | 9,691,339           | 9,660,000           | 9,840,000           |
| Property Taxes - Delinquent      | 273,907             | 274,692             | 250,000             | 250,000             |
| Penalty & Interest               | 125,764             | 110,543             | 100,000             | 115,000             |
| Payment in Lieu of Taxes         | 5,991               | 1,332               | 6,000               | 6,000               |
| Return Check Fees                | 1,743               | 1,685               | 1,800               | 1,400               |
| Manufactured Housing Letter Fees | 13,240              | 14,200              | 12,000              | 13,500              |
| Monitions Expenses Reimbursement | 43,721              | 54,956              | 62,000              | 62,000              |
| County Monition Fees             | 59,715              | 50,650              | 40,000              | 44,700              |
| Assessment Office Fees           | 518                 | 637                 | 500                 | 500                 |
|                                  |                     |                     |                     |                     |
| <b>Total</b>                     | <b>\$10,039,005</b> | <b>\$10,200,034</b> | <b>\$10,132,300</b> | <b>\$10,333,100</b> |

## Expenses: Department of Finance

| Departmental Expenses  | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|------------------------|-------------------|-------------------|--------------------|--------------------|
| Finance Administration | 322,195           | 326,002           | 322,000            | 327,800            |
| Accounting Services    | 702,179           | 710,704           | 711,500            | 753,100            |
| Tax Section            | 507,640           | 492,272           | 524,100            | 553,500            |
| Monitions Office       | 187,398           | 206,972           | 197,100            | 211,400            |
| Assessment Division    | 1,048,610         | 1,000,550         | 1,078,600          | 1,128,400          |
| Board of Assessment    | 44,573            | 25,733            | -                  | -                  |
| <b>Subtotal</b>        | <b>2,812,595</b>  | <b>2,762,233</b>  | <b>2,833,300</b>   | <b>2,974,200</b>   |
|                        |                   |                   |                    |                    |
| Less: Indirect Costs   | (1,024,374)       | (1,036,706)       | (1,033,500)        | (1,080,900)        |
| <b>Total</b>           | <b>1,788,221</b>  | <b>1,725,527</b>  | <b>1,799,800</b>   | <b>1,893,300</b>   |

## Finance Administration

### Mission

The Department of Finance maintains the financial records for all County funds, prepares financial reports and statements, assists in the preparation of the annual budget, 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: Finance Administration

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 319,374           | 323,123           | 315,100            | 321,800            |
| Travel                  | -                 | -                 | 2,800              | 1,900              |
| Insurance               | 1,430             | 1,405             | 1,800              | 2,000              |
| Office Supplies         | 520               | 487               | 981                | 1,200              |
| Furniture and Equipment | -                 | -                 | 219                | -                  |
| Legal/Contract Services | 172               | 178               | 200                | 200                |
| Utilities               | 699               | 809               | 800                | 600                |
| Miscellaneous           | -                 | -                 | 100                | 100                |
| <b>Total</b>            | <b>\$ 322,195</b> | <b>\$ 326,002</b> | <b>\$ 322,000</b>  | <b>\$ 327,800</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: Accounting Services

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 642,129           | 646,617           | 643,800            | 682,200            |
| Insurance               | 3,708             | 3,634             | 4,400              | 4,800              |
| Office Supplies         | 6,979             | 9,180             | 8,881              | 10,300             |
| Furniture/Equipment     | 2,112             | 2,423             | 2,819              | 2,600              |
| Legal/Contract Services | 637               | 533               | 1,000              | 600                |
| Utilities               | 2,253             | 2,090             | 2,400              | 2,400              |
| Maintenance             | 44,361            | 46,137            | 48,000             | 50,000             |
| Miscellaneous           | -                 | 90                | 200                | 200                |
| <b>Total</b>            | <b>\$ 702,179</b> | <b>\$ 710,704</b> | <b>\$ 711,500</b>  | <b>\$ 753,100</b>  |

|                    |
|--------------------|
| <b>Tax Section</b> |
|--------------------|

**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.

**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

## Revenue: Tax Section

| Departmental Revenue             | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Property Taxes - Current         | 9,514,406           | 9,691,339           | 9,660,000           | 9,840,000           |
| Property Taxes - Delinquent      | 273,907             | 274,692             | 250,000             | 250,000             |
| Penalty & Interest               | 125,764             | 110,543             | 100,000             | 115,000             |
| Payment in Lieu of Taxes         | 5,991               | 1,332               | 6,000               | 6,000               |
| Return Check Fees                | 1,743               | 1,685               | 1,800               | 1,400               |
| Manufactured Housing Letter Fees | 13,240              | 14,200              | 12,000              | 13,500              |
|                                  |                     |                     |                     |                     |
| <b>Total</b>                     | <b>\$ 9,935,051</b> | <b>\$10,093,791</b> | <b>\$10,029,800</b> | <b>\$10,225,900</b> |

## Expenses: Tax Section

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 221,872           | 232,190           | 240,000            | 248,400            |
| Insurance               | 2,183             | 2,027             | 2,900              | 3,100              |
| Indirect Costs          | 208,966           | 175,861           | 195,000            | 211,700            |
| Office Supplies         | 53,741            | 62,279            | 62,600             | 66,700             |
| Legal/Contract Services | 3,319             | 2,614             | 4,800              | 4,800              |
| Utilities               | 1,985             | 1,878             | 2,100              | 2,100              |
| Maintenance             | 15,073            | 15,073            | 15,900             | 15,900             |
| Vehicle Expense         | 432               | 275               | 600                | 600                |
| Miscellaneous           | 69                | 75                | 200                | 200                |
|                         |                   |                   |                    |                    |
| <b>Total</b>            | <b>\$ 507,640</b> | <b>\$ 492,272</b> | <b>\$ 524,100</b>  | <b>\$ 553,500</b>  |

## Revenue: Monitions Office

| Departmental Revenue             | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------------------|-------------------|-------------------|--------------------|--------------------|
| Monitions Expenses Reimbursement | 43,721            | 54,956            | 62,000             | 62,000             |
| County Monitions Fees            | 59,715            | 50,650            | 40,000             | 44,700             |
| <b>Total</b>                     | <b>\$ 103,436</b> | <b>\$ 105,606</b> | <b>\$ 102,000</b>  | <b>\$ 106,700</b>  |

## Expenses: Monitions Office

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 63,417            | 64,671            | 68,600             | 70,300             |
| Insurance               | 780               | 685               | 1,300              | 1,400              |
| Indirect Costs          | 55,952            | 52,232            | 56,100             | 59,600             |
| Office Supplies         | 852               | 786               | 1,300              | 1,300              |
| Legal/Contract Services | 66,076            | 88,301            | 69,300             | 78,300             |
| Utilities               | 321               | 297               | 400                | 400                |
| Miscellaneous           | -                 | -                 | 100                | 100                |
| <b>Total</b>            | <b>\$ 187,398</b> | <b>\$ 206,972</b> | <b>\$ 197,100</b>  | <b>\$ 211,400</b>  |



## Assessment Division

### Mission

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

Specific tasks performed by the Assessment office include:

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

### Goals

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

## Revenue: Assessment Division

| Department Revenue     | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|------------------------|-------------------|-------------------|--------------------|--------------------|
| Assessment Office Fees | 518               | 637               | 500                | 500                |
| <b>Total</b>           | <b>\$ 518</b>     | <b>\$ 637</b>     | <b>\$ 500</b>      | <b>\$ 500</b>      |

## Expenses: Assessment Division

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 723,024             | 718,060             | 760,000             | 783,500             |
| Travel                  | 2,188               | -                   | 2,200               | -                   |
| Insurance               | 13,378              | 12,558              | 16,300              | 17,600              |
| Indirect Costs          | 254,223             | 213,708             | 231,400             | 262,900             |
| Office Supplies         | 14,335              | 10,987              | 13,400              | 11,200              |
| Furniture/Equipment     | -                   | 1,195               | 1,619               | 1,400               |
| Legal/Contract Services | 7,800               | 8,918               | 16,300              | 14,400              |
| Operating Supplies      | -                   | 380                 | 1,471               | 900                 |
| Utilities               | 3,127               | 2,898               | 3,400               | 3,400               |
| Maintenance             | 26,585              | 26,357              | 27,010              | 27,600              |
| Vehicle Expense         | 3,915               | 5,489               | 5,300               | 5,300               |
| Miscellaneous           | 35                  | -                   | 200                 | 200                 |
| <b>Total</b>            | <b>\$ 1,048,610</b> | <b>\$ 1,000,550</b> | <b>\$ 1,078,600</b> | <b>\$ 1,128,400</b> |

|                            |
|----------------------------|
| <b>Board of Assessment</b> |
|----------------------------|

**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: Board of Assessment

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel             | 44,573            | 25,733            | -                  | -                  |
|                       |                   |                   |                    |                    |
| <b>Total</b>          | <b>\$ 44,573</b>  | <b>\$ 25,733</b>  | <b>\$ -</b>        | <b>\$ -</b>        |

|   |
|---|
| <b>Department of Community Services</b> |
|---|

## Revenue: Department of Community Services

| Departmental Revenue             | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Library Tax Current              | 614,359             | 628,498             | 614,000             | 628,000             |
| Library Tax Delinquent           | 18,656              | 18,428              | 12,500              | 15,000              |
| Library Fines                    | 15,811              | 14,568              | 15,000              | 13,000              |
| Library Material Replacement Fee | 693                 | 785                 | 600                 | 600                 |
| Library Copy Fees                | 5,180               | 6,002               | 5,700               | 5,400               |
| Library State Grant              | 1,300               | 4,000               | -                   | -                   |
| Library Standards Grant          | 172,486             | 171,030             | 165,476             | 166,900             |
| Recreation Fees                  | 330,899             | 349,018             | 315,000             | 325,000             |
| Park Rental Fees                 | 4,150               | 5,974               | 4,000               | 5,000               |
| Park State Grant                 | 2,997               | 5,534               | 6,225               | -                   |
| Suburban Parks Tax Current       | 15,608              | 15,529              | 15,300              | 15,300              |
| Suburban Parks Tax Delinquent    | 106                 | 24                  | -                   | 100                 |
|                                  |                     |                     |                     |                     |
| <b>Total</b>                     | <b>\$ 1,182,245</b> | <b>\$ 1,219,390</b> | <b>\$ 1,153,801</b> | <b>\$ 1,174,300</b> |

## Expenses: Department of Community Services

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Administration          | 202,201             | 196,652             | 203,600             | 213,200             |
| Library Services        | 1,207,242           | 1,266,349           | 1,338,067           | 1,275,500           |
| Library Standards Grant | 165,178             | 147,841             | 239,477             | 166,900             |
| Recreation              | 714,846             | 720,532             | 765,700             | 765,100             |
| Parks                   | 781,658             | 787,276             | 849,220             | 872,200             |
| Suburban Parks          | 15,224              | 15,241              | 15,300              | 15,300              |
|                         |                     |                     |                     |                     |
| <b>Total</b>            | <b>\$ 3,086,349</b> | <b>\$ 3,133,891</b> | <b>\$ 3,411,364</b> | <b>\$ 3,308,200</b> |

## Community Services Administration

### Mission

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

### Goals

- Provide a vision and a 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: Community Services Administration

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 173,033           | 178,006           | 182,300            | 188,200            |
| Insurance               | 916               | 867               | 1,400              | 1,400              |
| Indirect Costs          | 26,917            | 16,763            | 18,200             | 21,900             |
| Office Supplies         | 257               | 240               | 600                | 600                |
| Legal/Contract Services | 321               | 46                | 100                | 100                |
| Utilities               | 757               | 730               | 900                | 900                |
| Miscellaneous           | -                 | -                 | 100                | 100                |
|                         |                   |                   |                    |                    |
| <b>Total</b>            | <b>\$ 202,201</b> | <b>\$ 196,652</b> | <b>\$ 203,600</b>  | <b>\$ 213,200</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, storytelling, 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: Library Services

| Departmental Revenue              | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------------------|-------------------|-------------------|--------------------|--------------------|
| Library Tax Current               | 614,359           | 628,498           | 614,000            | 628,000            |
| Library Tax Delinquent            | 18,656            | 18,428            | 12,500             | 15,000             |
| Library Fines                     | 15,811            | 14,568            | 15,000             | 13,000             |
| Library Material Replacement Fees | 693               | 785               | 600                | 600                |
| Library Copy Fees                 | 5,180             | 6,002             | 5,700              | 5,400              |
| Library State Grant               | 1,300             | 4,000             | -                  | -                  |
| <b>Total</b>                      | <b>\$ 655,999</b> | <b>\$ 672,281</b> | <b>\$ 647,800</b>  | <b>\$ 662,000</b>  |

## Expenses: Library Services

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 393,690             | 407,851             | 420,000             | 435,300             |
| Insurance               | 11,340              | 6,771               | 8,600               | 8,300               |
| Indirect Costs          | 83,551              | 194,733             | 214,100             | 129,500             |
| Office Supplies         | 4,812               | 4,666               | 5,600               | 5,800               |
| Furniture/Equipment     | 2,981               | 2,028               | 5,400               | 4,900               |
| Legal/Contract Services | 1,357               | 1,584               | 7,200               | 6,600               |
| Operating Supplies      | 4,230               | 2,976               | 5,300               | 3,600               |
| Utilities               | 30,260              | 33,544              | 38,400              | 37,200              |
| Maintenance             | 10,717              | 10,776              | 14,000              | 14,000              |
| Vehicle Expense         | 100                 | 50                  | 100                 | 100                 |
| Miscellaneous           | 3,205               | 3,037               | 5,367               | 2,200               |
| Reciprocal Borrowing    | 660,999             | 598,333             | 614,000             | 628,000             |
| <b>Total</b>            | <b>\$ 1,207,242</b> | <b>\$ 1,266,349</b> | <b>\$ 1,338,067</b> | <b>\$ 1,275,500</b> |



|                                |
|--------------------------------|
| <b>Library Standards Grant</b> |
|--------------------------------|

## Revenue: Library Standards Grant

| Departmental Revenue    | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Library Standards Grant | 172,486           | 171,030           | 165,476            | 166,900            |
| <b>Total</b>            | <b>\$ 172,486</b> | <b>\$ 171,030</b> | <b>\$ 165,476</b>  | <b>\$ 166,900</b>  |

## Expenses: Library Standards Grant

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 106,971           | 93,639            | 128,847            | 112,000            |
| Travel                  | -                 | -                 | -                  | 1,900              |
| Office Supplies         | 308               | 344               | 310                | 600                |
| Furniture/Equipment     | 567               | 664               | 5,982              | 800                |
| Legal/Contract Services | 5,800             | 6,200             | 3,776              | 4,200              |
| Operating Supplies      | 41,370            | 33,709            | 80,372             | 34,400             |
| Vehicle Expense         | 6,199             | 8,809             | 11,550             | 8,000              |
| Miscellaneous           | 3,963             | 4,476             | 8,640              | 5,000              |
| <b>Total</b>            | <b>\$ 165,178</b> | <b>\$ 147,841</b> | <b>\$ 239,477</b>  | <b>\$ 166,900</b>  |



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## 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: Recreation

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Recreation Fees      | 330,899           | 349,018           | 315,000            | 325,000            |
| <b>Total</b>         | <b>\$ 330,899</b> | <b>\$ 349,018</b> | <b>\$ 315,000</b>  | <b>\$ 325,000</b>  |

## Expenses: Recreation

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 255,012           | 269,284           | 275,242            | 285,500            |
| Travel                  | -                 | 2,550             | 2,800              | 600                |
| Insurance               | 3,904             | 3,767             | 5,000              | 5,100              |
| Indirect Costs          | 142,264           | 132,072           | 142,200            | 159,300            |
| Office Supplies         | 2,981             | 3,057             | 3,700              | 3,500              |
| Furniture/Equipment     | 1,980             | 9,529             | 4,500              | 3,200              |
| Legal/Contract Services | 281,020           | 268,664           | 293,558            | 274,800            |
| Operating Supplies      | 9,140             | 8,612             | 16,400             | 10,300             |
| Utilities               | 2,643             | 2,860             | 3,200              | 3,100              |
| Rent                    | 14,816            | 16,699            | 14,900             | 15,900             |
| Maintenance Expenses    | -                 | 2,100             | 2,200              | 2,300              |
| Vehicle Expenses        | 1,086             | 1,338             | 2,000              | 1,500              |
| Miscellaneous           | -                 | -                 | -                  | -                  |
| <b>Total</b>            | <b>\$ 714,846</b> | <b>\$ 720,532</b> | <b>\$ 765,700</b>  | <b>\$ 765,100</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: Parks

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Park Rental Fees     | 4,150             | 5,974             | 4,000              | 5,000              |
| Park State Grant     | 2,997             | 5,534             | 6,225              | -                  |
| <b>Total</b>         | <b>\$ 7,147</b>   | <b>\$ 11,508</b>  | <b>\$ 10,225</b>   | <b>\$ 5,000</b>    |

## Expenses: Parks

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 565,838           | 570,159           | 612,100            | 629,000            |
| Travel                  | 2,983             | -                 | 1,400              | -                  |
| Insurance               | 11,989            | 14,355            | 16,900             | 18,300             |
| Indirect Costs          | 98,554            | 92,352            | 102,800            | 115,900            |
| Office Supplies         | 1,731             | 1,700             | 1,900              | 2,000              |
| Furniture/Equipment     | 2,070             | 2,287             | 3,400              | 1,700              |
| Legal/Contract Services | 13,576            | 13,973            | 14,900             | 14,900             |
| Trash Pick-Up Fees      | 2,912             | 2,856             | 3,000              | 3,300              |
| Operating Supplies      | 9,091             | 9,079             | 14,900             | 12,300             |
| Utilities               | 25,563            | 24,738            | 23,900             | 25,900             |
| Rent                    | -                 | 219               | 1,000              | 500                |
| Maintenance             | 25,769            | 31,878            | 23,500             | 25,500             |
| Vehicle Expense         | 21,152            | 21,063            | 22,000             | 22,000             |
| Miscellaneous           | 5,330             | 7,217             | 11,325             | 5,500              |
| Contingency             | (4,900)           | (4,600)           | (4,600)            | (4,600)            |
| Grant/Program           | -                 | -                 | 795                | -                  |
| <b>Total</b>            | <b>\$ 781,658</b> | <b>\$ 787,276</b> | <b>\$ 849,220</b>  | <b>\$ 872,200</b>  |

|                       |
|-----------------------|
| <b>Suburban Parks</b> |
|-----------------------|

## Revenue Suburban Parks

| Department Revenue            | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------------|-------------------|-------------------|--------------------|--------------------|
| Suburban Parks Tax Current    | 15,608            | 15,529            | 15,300             | 15,300             |
| Suburban Parks Tax Delinquent | 106               | 24                | -                  | 100                |
|                               |                   |                   |                    |                    |
| <b>Total</b>                  | <b>\$ 15,714</b>  | <b>\$ 15,553</b>  | <b>\$ 15,300</b>   | <b>\$ 15,400</b>   |

## Expenses Suburban Parks

## 4301 – Old Mill

| Departmental Expense | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel            | 2,600             | 2,800             | 2,800              | 2,800              |
| Insurance            | 50                | -                 | -                  | -                  |
| Indirect Costs       | 575               | 480               | 500                | 500                |
| Furniture/Equipment  | 130               | -                 | -                  | -                  |
| Operating Supplies   | 800               | 800               | 800                | 800                |
| Maintenance          | -                 | -                 | 400                | 400                |
| Vehicle Expense      | 520               | 600               | 200                | 200                |
|                      |                   |                   |                    |                    |
| <b>Total</b>         | <b>\$ 4,675</b>   | <b>\$ 4,680</b>   | <b>\$ 4,700</b>    | <b>\$ 4,700</b>    |

## 4302 – Royal Grant

| Departmental Expense | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel            | 3,500             | 3,700             | 3,700              | 3,700              |
| Insurance            | 100               | -                 | -                  | -                  |
| Indirect Costs       | 575               | 481               | 500                | 500                |
| Furniture/Equipment  | 230               | -                 | -                  | -                  |
| Operating Supplies   | 1,100             | 1,100             | 1,100              | 1,100              |
| Maintenance          | -                 | -                 | 500                | 500                |
| Vehicle Expense      | 670               | 900               | 400                | 400                |
|                      |                   |                   |                    |                    |
| <b>Total</b>         | <b>\$ 6,175</b>   | <b>\$ 6,181</b>   | <b>\$ 6,200</b>    | <b>\$ 6,200</b>    |

## Expenses: Suburban Parks (Continued)

## 4303 – Eagle's Nest

| Departmental Expense        | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel                   | 2,500             | 2,700             | 2,700              | 2,700              |
| Insurance                   | 100               | -                 | -                  | -                  |
| Indirect Costs              | 574               | 480               | 500                | 500                |
| Furniture/Equipment         | 100               | -                 | -                  | -                  |
| Operating Supplies          | 500               | 600               | 600                | 600                |
| Rent                        | 100               | -                 | -                  | -                  |
| Maintenance                 | -                 | -                 | 400                | 400                |
| Vehicle Expense             | 500               | 600               | 200                | 200                |
| <b>Total</b>                | <b>\$ 4,374</b>   | <b>\$ 4,380</b>   | <b>\$ 4,400</b>    | <b>\$ 4,400</b>    |
| <b>Total Suburban Parks</b> | <b>\$ 15,224</b>  | <b>\$ 15,241</b>  | <b>\$ 15,300</b>   | <b>\$ 15,300</b>   |





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| <b>Department of Planning Services</b> |
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## Revenue: Department of Planning Services

| Departmental Revenue             | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Tax Mapping Fees                 | 1,578               | 1,633               | 1,000               | 1,500               |
| Street Addressing Fees           | 12,250              | 15,575              | 10,000              | 14,000              |
| Inspections & Enforcement Fees   | 1,080,732           | 1,320,050           | 1,150,000           | 1,250,000           |
| House Demolition Reimbursement   | 31,358              | 24,031              | 30,000              | 40,000              |
| Grass Cutting Reimbursement      | 39,772              | 42,244              | 40,000              | 54,000              |
| Rat Abatement State Grant        | 10,000              | 10,000              | 10,000              | 10,000              |
| Code Enforcement Fines           | 5,996               | 630                 | 1,000               | 1,000               |
| Planning Application Fees        | 69,660              | 61,697              | 47,000              | 60,000              |
| Planning Map Fees                | 572                 | 240                 | 200                 | 200                 |
| Planning Forms and Documents     | 660                 | 760                 | 800                 | 700                 |
| Planning/Zoning Application Fees | 17,820              | 15,650              | 14,000              | 16,000              |
| Planning Copy Fees               | 253                 | 153                 | 100                 | 100                 |
| Planning State Grant             | 9,277               | 8,932               | -                   | -                   |
| HUD Fees                         | 300                 | -                   | -                   | -                   |
| Manufactured Housing Demo Reimb  | 13,425              | 9,675               | 13,000              | 15,000              |
|                                  |                     |                     |                     |                     |
| <b>Total</b>                     | <b>\$ 1,293,653</b> | <b>\$ 1,511,270</b> | <b>\$ 1,317,100</b> | <b>\$ 1,462,500</b> |

## Expenses: Department of Planning Services

| Departmental Expenses            | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Planning Services Administration | 235,388             | 235,673             | 247,600             | 260,300             |
| Geographic Information Systems   | 608,791             | 521,340             | 541,400             | 579,700             |
| Inspections & Enforcement        | 1,574,170           | 1,533,271           | 1,598,883           | 1,599,600           |
| Zoning Inspections & Enforcement | 107,932             | 101,182             | 106,700             | 117,000             |
| Planning Division                | 1,236,802           | 1,215,415           | 1,282,300           | 1,341,200           |
| Manufactured Housing             | 109,675             | 113,700             | 111,700             | 117,800             |
|                                  |                     |                     |                     |                     |
| <b>Total</b>                     | <b>\$ 3,872,758</b> | <b>\$ 3,720,581</b> | <b>\$ 3,888,583</b> | <b>\$ 4,015,600</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

## Expenses: Planning Services Administration

| <b>Departmental Expenses</b> | <b>Actual<br/>FY 2012</b> | <b>Actual<br/>FY 2013</b> | <b>Amended<br/>FY 2014</b> | <b>Adopted<br/>FY 2015</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Personnel                    | 180,438                   | 186,881                   | 195,300                    | 200,300                    |
| Insurance                    | 1,027                     | 986                       | 1,500                      | 1,600                      |
| Indirect Costs               | 53,004                    | 46,902                    | 49,600                     | 57,000                     |
| Office Supplies              | 510                       | 536                       | 600                        | 600                        |
| Legal/Contract Services      | 60                        | 45                        | 200                        | 400                        |
| Utilities                    | 349                       | 323                       | 400                        | 400                        |
| <b>Total</b>                 | <b>\$ 235,388</b>         | <b>\$ 235,673</b>         | <b>\$ 247,600</b>          | <b>\$ 260,300</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
- 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: Geographic Information Systems

| <b>Departmental Revenue</b> | <b>Actual<br/>FY 2012</b> | <b>Actual<br/>FY 2013</b> | <b>Amended<br/>FY 2014</b> | <b>Adopted<br/>FY 2015</b> |
|-----------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Tax Mapping                 | 1,578                     | 1,633                     | 1,000                      | 1,500                      |
| Street Addressing Fees      | 12,250                    | 15,575                    | 10,000                     | 14,000                     |
| <b>Total</b>                | <b>\$ 13,828</b>          | <b>\$ 17,208</b>          | <b>\$ 11,000</b>           | <b>\$ 15,500</b>           |

## Expenses: Geographic Information Systems

| <b>Departmental Expenses</b> | <b>Actual<br/>FY 2012</b> | <b>Actual<br/>FY 2013</b> | <b>Amended<br/>FY 2014</b> | <b>Adopted<br/>FY 2015</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Personnel                    | 443,347                   | 379,586                   | 389,500                    | 405,600                    |
| Insurance                    | 2,713                     | 2,273                     | 3,000                      | 3,400                      |
| Indirect Costs               | 141,133                   | 120,619                   | 124,100                    | 146,700                    |
| Office Supplies              | 3,376                     | 1,925                     | 2,500                      | 2,200                      |
| Furniture/Equipment          | 952                       | 895                       | 1,000                      | 1,000                      |
| Legal/Contract Services      | 838                       | 622                       | 1,000                      | 1,000                      |
| Utilities                    | 1,340                     | 1,240                     | 1,500                      | 1,000                      |
| Maintenance                  | 15,092                    | 14,180                    | 18,800                     | 18,800                     |
| <b>Total</b>                 | <b>\$ 608,791</b>         | <b>\$ 521,340</b>         | <b>\$ 541,400</b>          | <b>\$ 579,700</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: Inspections and Enforcement

| Departmental Revenue           | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Inspections & Enforcement Fees | 1,080,732           | 1,320,050           | 1,150,000           | 1,250,000           |
| House Demolition Reimbursement | 31,358              | 24,031              | 30,000              | 40,000              |
| Grass Cutting Reimbursement    | 39,772              | 42,244              | 40,000              | 54,000              |
| Rat Abatement                  | 10,000              | 10,000              | 10,000              | 10,000              |
|                                |                     |                     |                     |                     |
| <b>Total</b>                   | <b>\$ 1,161,862</b> | <b>\$ 1,396,325</b> | <b>\$ 1,230,000</b> | <b>\$ 1,354,000</b> |

## Expenses: Inspections and Enforcement

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 1,137,687           | 1,147,956           | 1,211,800           | 1,166,500           |
| Insurance               | 12,554              | 12,632              | 15,700              | 15,700              |
| Indirect Costs          | 241,377             | 162,379             | 175,900             | 230,600             |
| Office Supplies         | 15,291              | 14,638              | 15,300              | 15,200              |
| Furniture/Equipment     | 952                 | 895                 | 900                 | 900                 |
| Legal/Contract Services | 12,634              | 7,820               | 23,400              | 23,600              |
| Operating Supplies      | 1,650               | 1,430               | 1,700               | 2,000               |
| Utilities               | 8,363               | 8,253               | 9,300               | 8,800               |
| Maintenance             | 7,588               | 7,999               | 8,300               | 8,200               |
| Vehicle Expense         | 25,643              | 25,043              | 30,100              | 28,100              |
| Grant/Program           | 110,431             | 144,226             | 106,483             | 100,000             |
|                         |                     |                     |                     |                     |
| <b>Total</b>            | <b>\$ 1,574,170</b> | <b>\$ 1,533,271</b> | <b>\$ 1,598,883</b> | <b>\$ 1,599,600</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: Zoning Inspections and Enforcement

| Departmental Revenue   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|------------------------|-------------------|-------------------|--------------------|--------------------|
| Code Enforcement Fines | 5,996             | 630               | 1,000              | 1,000              |
| <b>Total</b>           | <b>\$ 5,996</b>   | <b>\$ 630</b>     | <b>\$ 1,000</b>    | <b>\$ 1,000</b>    |

## Expenses: Zoning Inspections and Enforcement

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 67,240            | 67,928            | 70,600             | 73,300             |
| Insurance               | 1,124             | 1,061             | 1,800              | 1,900              |
| Indirect Costs          | 35,356            | 28,402            | 30,300             | 37,600             |
| Office Supplies         | 49                | 33                | 100                | 100                |
| Legal/Contract Services | 160               | 75                | 100                | 100                |
| Operating Supplies      | 92                | 50                | 200                | 200                |
| Utilities               | 793               | 653               | 800                | 800                |
| Vehicle Expense         | 3,118             | 2,980             | 2,800              | 3,000              |
| <b>Total</b>            | <b>\$ 107,932</b> | <b>\$ 101,182</b> | <b>\$ 106,700</b>  | <b>\$ 117,000</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: Planning

| Departmental Revenue             | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------------------|-------------------|-------------------|--------------------|--------------------|
| Planning Application Fees        | 69,660            | 61,697            | 47,000             | 60,000             |
| Planning Map Fees                | 572               | 240               | 200                | 200                |
| Planning Forms and Documents     | 660               | 760               | 800                | 700                |
| Planning/Zoning Application Fees | 17,820            | 15,650            | 14,000             | 16,000             |
| Planning Copy Fees               | 253               | 153               | 100                | 100                |
| Planning State Grant             | 9,277             | 8,932             | -                  | -                  |
| HUD Fees                         | 300               | -                 | -                  | -                  |
| <b>Total</b>                     | <b>\$ 98,542</b>  | <b>\$ 87,432</b>  | <b>\$ 62,100</b>   | <b>\$ 77,000</b>   |

## Expenses: Planning

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 610,005             | 635,920             | 684,600             | 692,800             |
| Travel                  | -                   | 748                 | 3,000               | 2,800               |
| Insurance               | 21,004              | 19,871              | 23,900              | 24,000              |
| Indirect Costs          | 516,530             | 468,597             | 494,600             | 552,200             |
| Office Supplies         | 8,691               | 9,770               | 10,180              | 10,000              |
| Furniture/Equipment     | 1,143               | 895                 | 1,000               | 1,000               |
| Legal/Contract Services | 58,065              | 58,878              | 61,620              | 54,800              |
| Operational Supplies    | -                   | -                   | 230                 | 500                 |
| Utilities               | 2,777               | 2,575               | 3,000               | 2,900               |
| Maintenance             | -                   | 297                 | -                   | -                   |
| Vehicle Expense         | -                   | -                   | 70                  | 100                 |
| Miscellaneous           | 18,587              | 17,864              | 100                 | 100                 |
| <b>Total</b>            | <b>\$ 1,236,802</b> | <b>\$ 1,215,415</b> | <b>\$ 1,282,300</b> | <b>\$ 1,341,200</b> |

## Manufactured Housing

### 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: Manufactured Housing

| Departmental Revenue            | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|---------------------------------|-------------------|-------------------|--------------------|--------------------|
| Manufactured Housing Demo Reimb | 13,425            | 9,675             | 13,000             | 15,000             |
| <b>Total</b>                    | <b>\$ 13,425</b>  | <b>\$ 9,675</b>   | <b>\$ 13,000</b>   | <b>\$ 15,000</b>   |

#### Expenses: Manufactured Housing

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 62,367            | 62,964            | 65,200             | 66,900             |
| Insurance               | 1,133             | 1,084             | 1,800              | 1,700              |
| Indirect Costs          | 29,206            | 25,044            | 26,600             | 31,100             |
| Office Supplies         | 206               | 217               | 323                | 300                |
| Legal/Contract Services | 14,829            | 200               | 200                | 200                |
| Operating Supplies      | 129               | 50                | 177                | 200                |
| Utilities               | 731               | 637               | 800                | 800                |
| Vehicle Expense         | 1,074             | 2,579             | 1,600              | 1,600              |
| Grant/Program           | -                 | 20,925            | 15,000             | 15,000             |
| <b>Total</b>            | <b>\$ 109,675</b> | <b>\$ 113,700</b> | <b>\$ 111,700</b>  | <b>\$ 117,800</b>  |

|                                    |
|------------------------------------|
| <b>Department of Public Safety</b> |
|------------------------------------|

Revenue and Grants: Department of Public Safety

| Departmental Revenue and Grants     | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Telephone Tax                       | 270,015             | 270,015             | 270,000             | 270,000             |
| State Paramedic Grant               | 1,335,615           | 1,384,273           | 1,450,300           | 1,462,600           |
| Paramedic Fees - Special Events     | 75,796              | 126,764             | 75,000              | 102,500             |
| LEPC State Grant                    | 45,407              | 37,420              | 61,100              | 90,600              |
| Emergency Management Planning Grant | 96,936              | 110,026             | 130,200             | 109,700             |
| DEMA Special Project Grants         | 1,741               | 17,017              | 2,770               | -                   |
| Rental Income 911 Center            | 17,386              | 17,386              | 17,400              | 17,400              |
|                                     |                     |                     |                     |                     |
| <b>Total</b>                        | <b>\$ 1,842,896</b> | <b>\$ 1,962,901</b> | <b>\$ 2,006,770</b> | <b>\$ 2,052,800</b> |

Expenses: Department of Public Safety

| Departmental Expenses                   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|---|---------------------|---------------------|---------------------|---------------------|
| Public Safety Administration            | 83,912              | 84,449              | 90,600              | 95,800              |
| Emergency Communications                | 2,162,043           | 2,301,198           | 2,428,900           | 2,339,200           |
| Mobile Command Center                   | 21,056              | 24,065              | 26,900              | 35,900              |
| Emergency Medical Services              | 4,369,666           | 4,530,812           | 4,747,000           | 4,785,300           |
| EMS-Special Events & Non-Reimb Costs    | 497,762             | 626,303             | 618,600             | 560,100             |
| Emergency Management-LEPC-State Funding | 38,149              | 39,421              | 86,530              | 90,600              |
| Emergency Management                    | 172,224             | 208,018             | 264,160             | 219,500             |
|   |                     |                     |                     |                     |
| <b>Total</b>                            | <b>\$ 7,344,812</b> | <b>\$ 7,814,266</b> | <b>\$ 8,262,690</b> | <b>\$ 8,126,400</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: Public Safety Administration

| <b>Departmental Expenses</b> | <b>Actual<br/>FY 2012</b> | <b>Actual<br/>FY 2013</b> | <b>Amended<br/>FY 2014</b> | <b>Adopted<br/>FY 2015</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Personnel                    | 80,095                    | 81,906                    | 86,500                     | 92,200                     |
| Travel                       | 2,582                     | 1,795                     | 2,500                      | 2,500                      |
| Insurance                    | 826                       | 401                       | 700                        | 800                        |
| Office Supplies              | 292                       | 16                        | 100                        | 100                        |
| Furniture/Equipment          | -                         | -                         | 600                        | -                          |
| Utilities                    | 117                       | 331                       | 200                        | 200                        |
|                              |                           |                           |                            |                            |
| <b>Total</b>                 | <b>\$ 83,912</b>          | <b>\$ 84,449</b>          | <b>\$ 90,600</b>           | <b>\$ 95,800</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

## Revenue: Emergency Communications

| Departmental Revenue     | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--------------------------|-------------------|-------------------|--------------------|--------------------|
| Telephone Tax            | 270,015           | 270,015           | 270,000            | 270,000            |
| Rental Income 911 Center | 17,386            | 17,386            | 17,400             | 17,400             |
| <b>Total</b>             | <b>\$ 287,401</b> | <b>\$ 287,401</b> | <b>\$ 287,400</b>  | <b>\$ 287,400</b>  |

## Expenses: Emergency Communications

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 1,751,271           | 1,793,686           | 1,837,400           | 1,871,800           |
| Travel                  | 4,980               | 6,494               | 7,300               | 7,300               |
| Insurance               | 18,179              | 17,095              | 17,600              | 21,400              |
| Indirect Costs          | 199,037             | 291,018             | 319,500             | 249,100             |
| Office Supplies         | 1,089               | 2,197               | 2,900               | 2,700               |
| Furniture/Equipment     | 9,564               | 13,140              | 20,800              | 30,800              |
| Legal/Contract Services | 7,977               | 5,229               | 11,200              | 9,700               |
| Trash Pick-Up Fees      | 580                 | 569                 | 600                 | 600                 |
| Operating Supplies      | 6,304               | 5,656               | 9,200               | 10,000              |
| Utilities               | 59,285              | 65,553              | 76,900              | 74,700              |
| Maintenance             | 103,701             | 100,502             | 125,000             | 60,600              |
| Miscellaneous           | 76                  | 59                  | 500                 | 500                 |
| <b>Total</b>            | <b>\$ 2,162,043</b> | <b>\$ 2,301,198</b> | <b>\$ 2,428,900</b> | <b>\$ 2,339,200</b> |

## Expenses: Mobile Command Center

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel             | 4,424             | 3,977             | 4,400              | 4,600              |
| Insurance             | 2,765             | 1,733             | 3,300              | 3,000              |
| Office Supplies       | -                 | -                 | 100                | 200                |
| Furniture & Equipment | -                 | -                 | 1,500              | 7,800              |
| Operating Supplies    | 39                | 92                | 1,100              | 1,100              |
| Utilities             | 4,181             | 4,170             | 4,400              | 4,400              |
| Rent                  | 6,000             | 6,000             | 6,000              | 6,000              |
| Maintenance           | 1,600             | 1,595             | 2,000              | 2,500              |
| Vehicle Expense       | 2,047             | 6,498             | 3,900              | 6,100              |
| Miscellaneous         | -                 | -                 | 200                | 200                |
| <b>Total</b>          | <b>\$ 21,056</b>  | <b>\$ 24,065</b>  | <b>\$ 26,900</b>   | <b>\$ 35,900</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

## Revenue and Grants: Emergency Medical Services (EMS)

| Departmental Revenue and Grants | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| State Paramedic Grant           | 1,335,615           | 1,384,273           | 1,450,300           | 1,462,600           |
| <b>Total</b>                    | <b>\$ 1,335,615</b> | <b>\$ 1,384,273</b> | <b>\$ 1,450,300</b> | <b>\$ 1,462,600</b> |

## Expenses: Emergency Medical Services (EMS)

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 4,027,019           | 4,197,323           | 4,355,900           | 4,381,600           |
| Travel                  | 4,001               | 4,148               | 2,200               | 2,200               |
| Insurance               | 55,917              | 50,694              | 55,800              | 60,300              |
| Office Supplies         | 3,344               | 4,617               | 5,900               | 5,300               |
| Furniture/Equipment     | 17,692              | 4,119               | 10,600              | 10,200              |
| Legal/Contract Services | 11,225              | 10,274              | 27,653              | 26,100              |
| Trash Pick-Up Fees      | 421                 | 413                 | 500                 | 900                 |
| Operating Supplies      | 60,816              | 64,357              | 69,747              | 78,100              |
| Utilities               | 48,406              | 49,930              | 60,900              | 56,500              |
| Rent                    | 19,712              | 19,594              | 19,700              | 19,600              |
| Maintenance             | 23,321              | 21,690              | 31,300              | 33,200              |
| Vehicle Expense         | 97,420              | 103,610             | 105,100             | 109,600             |
| Miscellaneous           | 372                 | 43                  | 1,700               | 1,700               |
| <b>Total</b>            | <b>\$ 4,369,666</b> | <b>\$ 4,530,812</b> | <b>\$ 4,747,000</b> | <b>\$ 4,785,300</b> |

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

| Departmental Revenue            | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|---------------------------------|-------------------|-------------------|--------------------|--------------------|
| Paramedic Fees - Special Events | 75,796            | 126,764           | 75,000             | 102,500            |
| <b>Total</b>                    | <b>\$ 75,796</b>  | <b>\$ 126,764</b> | <b>\$ 75,000</b>   | <b>\$ 102,500</b>  |

## Expenses: Emergency Medical Services – Special Events &amp; Non-Reimbursable Cost

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel             | 55,274            | 89,826            | 67,600             | 69,600             |
| Travel                | -                 | -                 | -                  | -                  |
| Indirect Costs        | 428,672           | 525,123           | 537,900            | 478,200            |
| Furniture/Equipment   | 1,886             | 360               | -                  | -                  |
| Legal/Contractual     | 1,449             | -                 | 500                | 500                |
| Operating Supplies    | 10,418            | 10,399            | 10,700             | 9,900              |
| Maintenance           | -                 | 595               | 1,900              | 1,900              |
| Vehicle Expense       | 63                | -                 | -                  | -                  |
| <b>Total</b>          | <b>\$ 497,762</b> | <b>\$ 626,303</b> | <b>\$ 618,600</b>  | <b>\$ 560,100</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

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

| Departmental Revenue and Grants | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|---------------------------------|-------------------|-------------------|--------------------|--------------------|
| LEPC State Grant                | 45,407            | 37,420            | 61,100             | 90,600             |
| <b>Total</b>                    | <b>\$ 45,407</b>  | <b>\$ 37,420</b>  | <b>\$ 61,100</b>   | <b>\$ 90,600</b>   |

## Expenses: Emergency Management (LEPC-State Funding)

| Departmental Expenses      | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel                  | 36,529            | 36,883            | 55,200             | 83,800             |
| Travel                     | 164               | -                 | 1,100              | 1,100              |
| Insurance                  | 862               | 1,305             | 1,300              | 1,400              |
| Office Supplies            | 88                | 28                | 900                | 900                |
| Furniture & Equipment      | -                 | -                 | -                  | 200                |
| Legal/Contract Services    | 22                | 200               | 6,300              | 100                |
| Operating Supplies/Related | -                 | 512               | 600                | 400                |
| Utilities                  | 484               | 493               | 500                | 500                |
| Miscellaneous              | -                 | -                 | 1,594              | 200                |
| Contingency                | -                 | -                 | 19,036             | 2,000              |
| <b>Total</b>               | <b>\$ 38,149</b>  | <b>\$ 39,421</b>  | <b>\$ 86,530</b>   | <b>\$ 90,600</b>   |

## Revenue and Grants: 4210, 4211 &amp; 4212 – Emergency Management – EMPG (Federal Funding Grant) and DEMA special grants

| Departmental Revenue and Grants     | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------------------|-------------------|-------------------|--------------------|--------------------|
| Emergency Management Planning Grant | 96,936            | 110,026           | 130,200            | 109,700            |
| DEMA Special Projects               | 1,741             | 17,017            | 2,770              | -                  |
| <b>Total</b>                        | <b>\$ 98,677</b>  | <b>\$ 127,043</b> | <b>\$ 132,970</b>  | <b>\$ 109,700</b>  |

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

| Departmental Expense    | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 79,743            | 79,576            | 131,400            | 123,700            |
| Travel                  | -                 | -                 | 4,000              | 2,500              |
| Office Supplies         | 799               | 235               | 1,700              | 1,500              |
| Furniture and Equipment | -                 | -                 | 3,900              | 800                |
| Legal/Contract Services | 620               | 680               | 1,100              | 1,100              |
| Trash Pick-Up Fees      | 184               | 181               | 200                | 200                |
| Operating Supplies      | 650               | 697               | 800                | 800                |
| Utilities               | 16,630            | 16,332            | 23,600             | 21,600             |
| Rent                    | 138               | -                 | -                  | -                  |
| Maintenance             | 4,761             | 1,446             | 6,600              | 3,500              |
| Vehicle Expense         | 953               | 1,371             | 3,200              | 2,500              |
| Miscellaneous           | 24                | 19                | 100                | 100                |
| <b>Total</b>            | <b>\$ 104,502</b> | <b>\$ 100,537</b> | <b>\$ 176,600</b>  | <b>\$ 158,300</b>  |

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

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Insurance             | 992               | 1,288             | 2,000              | 2,200              |
| Indirect Costs        | 39,495            | 69,898            | 81,800             | 59,000             |
| <b>Total</b>          | <b>\$ 40,487</b>  | <b>\$ 71,186</b>  | <b>\$ 83,800</b>   | <b>\$ 61,200</b>   |

## Expenses: Emergency Management – (Special Project Grants and Programs)

| Departmental Expense              | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel                         | 3,469             | -                 | -                  | -                  |
| Travel                            | 16,425            | 16,950            | -                  | -                  |
| Office Supplies                   | -                 | 4                 | -                  | -                  |
| Furniture and Equipment           | 1,741             | 1,741             | 871                | -                  |
| Legal/Contract Services           | -                 | 14,000            | 1,900              | -                  |
| Contingency                       | 5,600             | 3,600             | -                  | -                  |
| Grant Program Expense             | -                 | -                 | 989                | -                  |
| <b>Total</b>                      | <b>\$ 27,235</b>  | <b>\$ 36,295</b>  | <b>\$ 3,760</b>    | <b>\$ -</b>        |
| <b>Total Emergency Management</b> | <b>\$ 172,224</b> | <b>\$ 208,018</b> | <b>\$ 264,160</b>  | <b>\$ 219,500</b>  |

**Public Works (General Fund) Facilities Management**

Expenses: Public Works (General Fund) Facilities Management

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Facilities Management | 727,691           | 696,795           | 767,300            | 809,600            |
|                       |                   |                   |                    |                    |
| Less: Indirect Costs  | (727,691)         | (696,795)         | (767,300)          | (809,600)          |
| <b>Total</b>          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        |



## Facilities Management

### 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: Facilities Management

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 385,367           | 386,097           | 394,100            | 435,300            |
| Insurance               | 41,793            | 39,355            | 45,800             | 50,000             |
| Office Supplies         | 394               | 302               | 200                | 300                |
| Furniture/Equipment     | 2,180             | -                 | 4,800              | 12,000             |
| Legal/Contract Services | 4,545             | 2,737             | 3,200              | 3,200              |
| Trash Pick-Up Fees      | 2,461             | 2,326             | 2,500              | 3,400              |
| Operating Supplies      | 12,358            | 14,748            | 14,700             | 14,600             |
| Utilities               | 229,880           | 216,128           | 258,900            | 248,200            |
| Maintenance             | 43,174            | 28,633            | 35,000             | 35,000             |
| Vehicle Expense         | 5,008             | 5,911             | 6,600              | 6,600              |
| Miscellaneous           | 531               | 558               | 1,500              | 1,000              |
|                         |                   |                   |                    |                    |
| <b>Total</b>            | <b>\$ 727,691</b> | <b>\$ 696,795</b> | <b>\$ 767,300</b>  | <b>\$ 809,600</b>  |

|                    |
|--------------------|
| <b>Row Offices</b> |
|--------------------|

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

|                           |
|---------------------------|
| <b>Clerk of the Peace</b> |
|---------------------------|

**Mission**

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

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

Revenue: Clerk of the Peace

| Departmental Revenue    | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Clerk of the Peace Fees | 58,830            | 53,610            | 52,800             | 55,000             |
| Marriage Ceremony Fees  | 26,250            | 25,360            | 21,600             | 25,000             |
|                         |                   |                   |                    |                    |
| <b>Total</b>            | <b>\$ 85,080</b>  | <b>\$ 78,970</b>  | <b>\$ 74,400</b>   | <b>\$ 80,000</b>   |

Expenses: Clerk of the Peace

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 164,355           | 166,017           | 172,400            | 179,700            |
| Travel                  | 73                | -                 | 2,300              | 2,400              |
| Insurance               | 3,855             | 3,693             | 4,900              | 5,300              |
| Indirect Costs          | 46,740            | 42,710            | 46,400             | 55,400             |
| Office Supplies         | 1,362             | 1,714             | 2,200              | 2,600              |
| Furniture and Equipment | -                 | 256               | -                  | -                  |
| Legal/Contract Services | 2,154             | 1,309             | 1,800              | 1,800              |
| Utilities               | 1,614             | 1,498             | 1,800              | 1,800              |
| Maintenance             | 3,876             | 5,000             | 5,000              | 5,000              |
| Vehicle Expenses        | 42                | 46                | 200                | 200                |
| Miscellaneous           | -                 | -                 | 300                | 300                |
| Subtotal                | 224,071           | 222,243           | 237,300            | 254,500            |
|                         |                   |                   |                    |                    |
| Less: Indirect Costs    | (71,637)          | (72,185)          | (80,900)           | (82,600)           |
| <b>Total</b>            | <b>\$ 152,434</b> | <b>\$ 150,058</b> | <b>\$ 156,400</b>  | <b>\$ 171,900</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: Comptroller

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 147,365           | 148,444           | 152,700            | 158,800            |
| Insurance               | 3,653             | 3,502             | 4,200              | 4,300              |
| Office Supplies         | 931               | 2,731             | 3,500              | 3,000              |
| Furniture & Equipment   | -                 | -                 | -                  | -                  |
| Legal/Contract Services | 431               | 1,024             | 500                | 500                |
| Utilities               | 524               | 485               | 600                | 600                |
| Maintenance             | 1,020             | 1,100             | 1,100              | 1,200              |
| Vehicle Expense         | -                 | -                 | 100                | 100                |
| Miscellaneous           | -                 | -                 | 100                | 100                |
| <b>Subtotal</b>         | <b>153,924</b>    | <b>157,286</b>    | <b>162,800</b>     | <b>168,600</b>     |
|                         |                   |                   |                    |                    |
| Less: Indirect Costs    | (153,924)         | (157,286)         | (162,800)          | (168,600)          |
| <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
- Correctly record and index documents in a timely and efficient manner
- Collect and properly account for the appropriate fees associated with various documents
- Provide every employee with motivation, training and experience so that each can enjoy progressing toward a higher level as a skilled and productive worker

## Revenue: Recorder of Deeds

| Departmental Revenue                  | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Real Estate Transfer Tax              | 3,021,612           | 3,541,753           | 3,300,000           | 3,500,000           |
| Recorder of Deeds Fees                | 2,268,929           | 2,622,853           | 2,400,000           | 2,500,000           |
| Recorder of Deeds Copy Fees           | 153,488             | 111,026             | 90,000              | 120,000             |
| Recorder of Deeds Printer Copy Fees   | -                   | 4,150               | -                   | 25,000              |
| Real Estate Transfer Tax Process Fees | 77,186              | 81,675              | 85,000              | 85,000              |
| Local Government Record Maint. Fees   | 8,650               | 9,636               | 8,500               | 8,500               |
| Recorders Maintenance Fees            | 20,839              | 24,514              | 20,000              | 22,000              |
| State Document Fees                   | 8,650               | 9,696               | 8,500               | 8,500               |
| Deeds Internet Fees                   | 68,940              | 66,375              | 53,500              | 63,000              |
| <b>Total</b>                          | <b>\$ 5,628,294</b> | <b>\$ 6,471,678</b> | <b>\$ 5,965,500</b> | <b>\$ 6,332,000</b> |

## Expenses: Recorder of Deeds

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 332,495           | 335,989           | 368,300            | 378,400            |
| Insurance               | 8,016             | 7,534             | 9,300              | 9,200              |
| Indirect Costs          | 159,550           | 100,795           | 111,600            | 158,000            |
| Office Supplies         | 93,803            | 77,721            | 80,800             | 79,300             |
| Furniture/Equipment     | 3,674             | 3,674             | 5,200              | 3,700              |
| Legal/Contract Services | 4,188             | 7,656             | 8,600              | 8,400              |
| Utilities               | 3,396             | 3,259             | 3,700              | 3,700              |
| Maintenance             | -                 | 4,733             | 4,300              | 1,400              |
| Vehicle                 | 71                | -                 | 300                | 300                |
| Miscellaneous           | -                 | 25                | 200                | 500                |
| <b>Total</b>            | <b>\$ 605,193</b> | <b>\$ 541,386</b> | <b>\$ 592,300</b>  | <b>\$ 642,900</b>  |

## Register of Wills

### Mission

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

### Goals

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

#### Revenue: Register of Wills

| Departmental Revenue             | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------------------|-------------------|-------------------|--------------------|--------------------|
| Register of Wills Fees           | 472,613           | 614,141           | 500,000            | 550,000            |
| Wills Advertising Reimbursements | 6,001             | 6,570             | 6,000              | 6,000              |
| Wills Copy Fees                  | 810               | 1,518             | 900                | 1,500              |
| <b>Total</b>                     | <b>\$ 479,424</b> | <b>\$ 622,229</b> | <b>\$ 506,900</b>  | <b>\$ 557,500</b>  |

#### Expenses: Register of Wills

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 234,253           | 239,838           | 253,200            | 257,000            |
| Insurance               | 7,034             | 6,785             | 8,200              | 8,300              |
| Indirect Costs          | 82,551            | 63,458            | 68,600             | 90,600             |
| Office Supplies         | 9,696             | 8,898             | 11,200             | 11,400             |
| Furniture/Equipment     | 1,784             | 1,952             | 2,000              | 2,000              |
| Legal/Contract Services | 10,134            | 8,304             | 10,700             | 10,500             |
| Utilities               | 1,031             | 958               | 1,100              | 1,100              |
| Maintenance             | 95                | -                 | 100                | -                  |
| Vehicle Expense         | -                 | -                 | 100                | 100                |
| Miscellaneous           | -                 | -                 | 200                | 200                |
| <b>Total</b>            | <b>\$ 346,578</b> | <b>\$ 330,193</b> | <b>\$ 355,400</b>  | <b>\$ 381,200</b>  |

|                |
|----------------|
| <b>Sheriff</b> |
|----------------|

**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: Sheriff Office

| Departmental Revenue        | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| Sheriff Civil Fees          | 358,747             | 263,664             | 275,000             | 300,000             |
| Sheriff Motion/Auction Fees | 55,527              | 32,628              | 30,000              | 25,000              |
| Sheriff Fee of Sales        | 2,574,792           | 1,451,188           | 1,200,000           | 700,000             |
| <b>Total</b>                | <b>\$ 2,989,066</b> | <b>\$ 1,747,480</b> | <b>\$ 1,505,000</b> | <b>\$ 1,025,000</b> |

## Expenses: Sheriff Office

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 428,637           | 442,397           | 455,000            | 464,800            |
| Insurance               | 14,932            | 16,387            | 17,400             | 18,400             |
| Indirect Costs          | 80,793            | 80,937            | 88,800             | 109,900            |
| Office Supplies         | 7,268             | 4,696             | 9,100              | 7,400              |
| Furniture/Equipment     | 1,663             | 1,403             | 1,400              | 1,400              |
| Legal/Contract Services | 3,594             | 2,934             | 12,200             | 12,200             |
| Operating Supplies      | 523               | -                 | 500                | 700                |
| Utilities               | 2,791             | 2,670             | 2,600              | 2,600              |
| Maintenance             | 9,158             | 9,158             | 9,200              | 9,200              |
| Vehicle Expense         | 11,977            | 11,006            | 14,100             | 13,000             |
| Miscellaneous           | -                 | -                 | 200                | 200                |
| <b>Total</b>            | <b>\$ 561,336</b> | <b>\$ 571,588</b> | <b>\$ 610,500</b>  | <b>\$ 639,800</b>  |





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|                                    |
|------------------------------------|
| <b>Special Grants and Programs</b> |
|------------------------------------|

## Expenses: Special Grants and Programs

| Departmental Expenses                | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Open Space Preservation (1)          | 95,714              | -                   | 206,462             | 150,000             |
| Storm Water Management/Tax Ditch (2) | -                   | -                   | 300,000             | -                   |
| Dog Control Support                  | 840,715             | 848,860             | 900,000             | 900,000             |
| Community Service Grants             | 566,501             | 792,963             | 823,850             | 910,600             |
|                                      |                     |                     |                     |                     |
| <b>Total</b>                         | <b>\$ 1,502,930</b> | <b>\$ 1,641,823</b> | <b>\$ 2,230,312</b> | <b>\$ 1,960,600</b> |

## Notes:

(1) Open Space Preservation amount listed in fiscal year 2014 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2014. The prior year appropriations carried forward to fiscal year 2014 is \$106,462.

(2) Storm water Management / Tax Ditch amount listed in fiscal year 2014 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2014. The prior year appropriations carried forward to fiscal year 2014 is \$225,000.

|                                |
|--------------------------------|
| <b>Open Space Preservation</b> |
|--------------------------------|

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Program Expense       | 95,714            | -                 | 206,462            | 150,000            |
|                       |                   |                   |                    |                    |
| <b>Total</b>          | <b>\$ 95,714</b>  | <b>\$ -</b>       | <b>\$ 206,462</b>  | <b>\$ 150,000</b>  |

|   |
|---|
| <b>Storm Water Management/Tax Ditch</b> |
|---|

| Departmental Expense | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Program Expense      | -                 | -                 | 300,000            | -                  |
|                      |                   |                   |                    |                    |
| <b>Total</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 300,000</b>  | <b>\$ -</b>        |

|                            |
|----------------------------|
| <b>Dog Control Support</b> |
|----------------------------|

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Dog Licenses         | 104,636           | 48,533            | 82,500             | 30,000             |
| Animal Fines         | 17,577            | 3,103             | -                  | 1,000              |
|                      |                   |                   |                    |                    |
| <b>Total</b>         | <b>\$ 122,213</b> | <b>\$ 51,636</b>  | <b>\$ 82,500</b>   | <b>\$ 31,000</b>   |

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Dog Control           | 758,244           | 827,907           | 895,000            | 895,000            |
| Dog Licensing         | 82,471            | 20,953            | 5,000              | 5,000              |
|                       |                   |                   |                    |                    |
| <b>Total</b>          | <b>\$ 840,715</b> | <b>\$ 848,860</b> | <b>\$ 900,000</b>  | <b>\$ 900,000</b>  |

## Community Service Grant Awards

### Function

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

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

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

#### Customer Service Grant Summary:

| Division               | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|------------------------|-------------------|-------------------|--------------------|--------------------|
| Agriculture/Soil/Water | 111,500           | 111,500           | 111,500            | 111,500            |
| Economic Development   | 16,500            | 22,963            | 26,000             | 26,000             |
| Public Safety          | 372,347           | 500,000           | 600,000            | 715,000            |
| Service Organizations  | 66,154            | 158,500           | 86,350             | 58,100             |
|                        |                   |                   |                    |                    |
| <b>Total</b>           | <b>\$ 566,501</b> | <b>\$ 792,963</b> | <b>\$ 823,850</b>  | <b>\$ 910,600</b>  |

## 4430 – Agriculture/Soil/Water

| Organization               | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------------|-------------------|-------------------|--------------------|--------------------|
| Delaware State University  | 15,000            | 15,000            | 15,000             | 15,000             |
| Kent Conservation District | 75,000            | 75,000            | 75,000             | 75,000             |
| MHDC Emergency Home Repair | 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<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--|-------------------|-------------------|--------------------|--------------------|
| Fire Fighter's Convention                          | 1,000             | 1,000             | 1,000              | 1,000              |
| Kent County Visitors' Bureau                       | 15,000            | 20,000            | 25,000             | 25,000             |
| Kent County Visitors' Bureau Expense Reimbursement | 500               | 1,963             | -                  | -                  |
| <b>Total</b>                                       | <b>\$ 16,500</b>  | <b>\$ 22,963</b>  | <b>\$ 26,000</b>   | <b>\$ 26,000</b>   |

## 4433 – Public Safety

| Organization                                 | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--|-------------------|-------------------|--------------------|--------------------|
| Volunteer Fire Companies                     | 365,847           | 500,000           | 600,000            | 700,000            |
| Volunteer Fire Companies - Special Ops Units | -                 | -                 | -                  | 15,000             |
| Vol. Fire. Co. Smoke Detectors               | 6,500             | -                 | -                  | -                  |
| <b>Total</b>                                 | <b>\$ 372,347</b> | <b>\$ 500,000</b> | <b>\$ 600,000</b>  | <b>\$ 715,000</b>  |

## 4432 – Service Organizations

| Organization                             | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--|-------------------|-------------------|--------------------|--------------------|
| Aid in Dover, Inc.                       | 1,000             | 1,000             | 1,000              | 1,000              |
| American Diabetes Association            | 650               | 650               | -                  | -                  |
| American Legion Boys State Program       | 200               | 200               | 200                | 200                |
| Boys & Girls Clubs of Delaware           | 15,000            | 15,000            | 15,000             | 15,000             |
| Boys & Girls Club - Smyrna               | -                 | 100,000           | -                  | -                  |
| Camp Barns                               | 2,500             | -                 | -                  | -                  |
| Capital Park Civic Association           | 500               | -                 | -                  | -                  |
| Caroling 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             | 2,000             | 2,000              | 2,000              |
| C.E.R.T.S, Inc.                          | -                 | -                 | -                  | 1,000              |
| Central Delaware Mentoring               | -                 | 1,000             | -                  | -                  |
| Chamber of Commerce for Greater Milford  | -                 | -                 | -                  | 600                |
| City of Harrington Heritage Day          | 500               | 600               | 600                | 600                |
| City of Milford Community Parade         | 500               | 600               | 600                | 600                |
| Connecting Generations (Central DE       | -                 | -                 | 10,000             | -                  |
| Delaware Adolescent Program (dapi)       | -                 | 500               | 500                | 750                |
| Delaware Agricultural Museum and Village | 1,500             | 2,000             | 2,000              | 2,000              |
| Delaware Crime Stoppers                  | 500               | 500               | 500                | 500                |
| Delaware Envirothon                      | 300               | 500               | 250                | 250                |
| Delaware FFA                             | 500               | 700               | 700                | 900                |
| Delaware First Medis Corp./WWDE          | -                 | -                 | 1,000              | 1,000              |
| Delaware Senior Olympics                 | 400               | 400               | 500                | 500                |
| Dover/Kent County MPO                    | 800               | 800               | 800                | 800                |
| Food Bank of Delaware                    | -                 | 1,000             | 1,000              | 1,000              |
| Frederica Senior Center                  | 2,500             | 2,500             | 2,500              | 2,500              |
| Harvest Years Senior Center, Inc.        | 2,000             | 2,000             | 2,000              | 2,000              |
| Hope Clinic                              | 14,304            | -                 | -                  | -                  |
| Inner City Cultural League               | 500               | 500               | 500                | 500                |
| Interfaith Housing Development           | -                 | -                 | 20,000             | -                  |
| Kent County 4-H Clubs                    | 600               | 600               | 600                | 600                |
| Kent County 4-H Pygmy/Goat Show          | -                 | -                 | 200                | -                  |
| Kent County Crime Watch Association      | 1,000             | 2,250             | 2,500              | 2,500              |
| Kent County Fund for the Arts            | -                 | 1,000             | -                  | -                  |
| Kent - Sussex Industries                 | -                 | 1,000             | 1,000              | 1,000              |
| L. Lillian Smith Senior Center           | 2,000             | 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                | -                  |
| 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               | 500               | 500                | 500                |
| Reading ASSIST Institute                 | 250               | -                 | -                  | -                  |
| Ronald McDonald House                    | 1,000             | 2,800             | 2,000              | 2,000              |
| Smyrna Clayton July 4th Association      | 500               | 600               | 600                | 600                |
| The Shepard Place, Inc.                  | 3,000             | 3,000             | 3,000              | 3,000              |
| The of Magnolia Heritage Day             | -                 | -                 | -                  | 400                |
| Unity Perspectives                       | 500               | -                 | -                  | -                  |
| Wyoming Peach Festival                   | 150               | 600               | 600                | 600                |
| <b>Total</b>                             | <b>\$ 66,154</b>  | <b>\$ 158,500</b> | <b>\$ 86,350</b>   | <b>\$ 58,100</b>   |
| <b>Total Community Service Grants</b>    | <b>\$ 566,501</b> | <b>\$ 792,963</b> | <b>\$ 823,850</b>  | <b>\$ 910,600</b>  |



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**Special Revenue Grant Funds**

| Grant Fund                            | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|---------------------------------------|-------------------|-------------------|--------------------|--------------------|
| Community Development Block Grant     |                   |                   |                    |                    |
| Revenue                               | \$ 1,296,198      | \$ 1,150,733      | \$ 2,045,875       | \$ 1,428,500       |
| Expenditures                          | 1,296,198         | 1,150,733         | 2,045,875          | 1,428,500          |
| Neighborhood Stabilization Grant      |                   |                   |                    |                    |
| Revenue                               | \$ 658,392        | \$ 297,979        | \$ 480,811         | -                  |
| Expenditures                          | 658,392           | 297,979           | 480,811            | -                  |
| FmHA Housing Preservation Block Grant |                   |                   |                    |                    |
| Revenue                               | \$ 29,060         | \$ 18,450         | \$ 25,000          | \$ 25,000          |
| Expenditures                          | 29,060            | 18,450            | 25,000             | 25,000             |



## **Community Development Block Grant (CDBG)**

### **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<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Grant                     | 1,006,703           | 855,606             | 1,716,744           | 1,089,200           |
| Additional Program Income | 7,151               | 6,930               | 15,131              | -                   |
| Operating Transfer In     | 282,344             | 288,197             | 314,000             | 339,300             |
| <b>Total</b>              | <b>\$ 1,296,198</b> | <b>\$ 1,150,733</b> | <b>\$ 2,045,875</b> | <b>\$ 1,428,500</b> |

## Expenses: CDBG

| Departmental Expenses | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Grant Expenditures    | 1,013,854           | 862,536             | 1,731,875           | 1,089,200           |
| County Match          | 282,344             | 288,197             | 314,000             | 339,300             |
| <b>Total</b>          | <b>\$ 1,296,198</b> | <b>\$ 1,150,733</b> | <b>\$ 2,045,875</b> | <b>\$ 1,428,500</b> |

## Neighborhood Stabilization Grant (NSP)

### Function

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

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

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

#### Revenue: NSP

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Grant                | 658,392           | 297,979           | 480,811            | -                  |
| <b>Total</b>         | <b>\$ 658,392</b> | <b>\$ 297,979</b> | <b>\$ 480,811</b>  | <b>\$ -</b>        |

#### Expenses: NSP

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Grant Expenditures    | 658,392           | 297,979           | 480,811            | -                  |
| <b>Total</b>          | <b>\$ 658,392</b> | <b>\$ 297,979</b> | <b>\$ 480,811</b>  | <b>\$ -</b>        |

## FmHA Housing Preservation Grant (FmHA)

### 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

Revenue: FmHA

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|--------------------|
| Grant                | 29,060            | 18,450            | 25,000             | 25,000             |
|                      |                   |                   |                    |                    |
| <b>Total</b>         | <b>\$ 29,060</b>  | <b>\$ 18,450</b>  | <b>\$ 25,000</b>   | <b>\$ 25,000</b>   |

Expenses: FmHA

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|--------------------|
| Grant Expenditures    | 29,060            | 18,450            | 25,000             | 25,000             |
|                       |                   |                   |                    |                    |
| <b>Total</b>          | <b>\$ 29,060</b>  | <b>\$ 18,450</b>  | <b>\$ 25,000</b>   | <b>\$ 25,000</b>   |



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**General Fund Capital Project Fund**

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**Fiscal Year 2015 General Fund Capital Projects**

| Department and Project Description   | FY 2015 Estimated Costs | Funding Sources           |                     |              |               |                           |        | Total |
|--|-------------------------|---------------------------|---------------------|--------------|---------------|---------------------------|--------|-------|
|  |                         | General Fund Contribution | Realty Transfer Tax | Sheriff Fees | Grant Funding | Capital Projects Reserves |        |       |
| <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>   | 16,500                  | 16,500                    |                     |              |               |                           | 16,500 |       |
| Replacement of outdated workstations. Review and recommend new computer hardware and software.   |                         |                           |                     |              |               |                           |        |       |
| <b>Disaster Recovery Plan, Equipment, Testing</b>  | 15,000                  | 15,000                    |                     |              |               |                           | 15,000 |       |
| 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>   | 5,000                   | 5,000                     |                     |              |               |                           | 5,000  |       |
| Provide for unforeseen but necessary hardware and equipment to maintain the County's computer infrastructure.  |                         |                           |                     |              |               |                           |        |       |
| <b>Server/Hardware/Software Replacement</b>  | 80,000                  | 20,000                    |                     |              |               | 60,000                    | 80,000 |       |
| For replacements due to unexpected hardware/software failures  |                         |                           |                     |              |               |                           |        |       |
| <b>Microsoft Upgrades</b>  | 10,000                  | 10,000                    |                     |              |               |                           | 10,000 |       |
| Complete upgrade of Microsoft Operating System and Microsoft Office Suite  |                         |                           |                     |              |               |                           |        |       |
| <b>Microsoft Exchange (Outlook)</b>  | 42,100                  | 42,100                    |                     |              |               |                           | 42,100 |       |
| Convert Groupwise e-mail system to Microsoft Exchange Outlook  |                         |                           |                     |              |               |                           |        |       |
| <b>Phone Replacement - County Administration Building</b>  | 13,400                  | 13,400                    |                     |              |               |                           | 13,400 |       |
| Initial funding to begin replacement of phones in the County Administration Building   |                         |                           |                     |              |               |                           |        |       |
| <b>Phone Servers</b>   | 11,000                  | 11,000                    |                     |              |               |                           | 11,000 |       |
| Upgrade server hardware and software for the County Administration Building phone system   |                         |                           |                     |              |               |                           |        |       |
| <b>Appraisal Software Replacement</b>  | 75,000                  | 75,000                    |                     |              |               |                           | 75,000 |       |
| Initial funding to begin replacement of appraisal software   |                         |                           |                     |              |               |                           |        |       |

**Fiscal Year 2015 General Fund Capital Projects**

| Department and Project Description   | FY 2015 Estimated Costs | Funding Sources           |                     |              |               |                           | Total  |
|--|-------------------------|---------------------------|---------------------|--------------|---------------|---------------------------|--------|
|  |                         | General Fund Contribution | Realty Transfer Tax | Sheriff Fees | Grant Funding | Capital Projects Reserves |        |
| <b>Community Services - Parks</b>  |                         |                           |                     |              |               |                           |        |
| <b>Big Oak Park - Ballfield Restrooms and Storage</b>  | 10,000                  | 10,000                    |                     |              |               |                           | 10,000 |
| New restroom and storage facility to be located on the north side of park in the ballfield complex. FY2015 funding represents first installment in a series of proposed annual funding amounts.                                |                         |                           |                     |              |               |                           |        |
| <b>Big Oak Park - Flag Pole</b>  | 2,500                   | 2,500                     |                     |              |               |                           | 2,500  |
| Purchase and install lighted flag pole   |                         |                           |                     |              |               |                           |        |
| <b>Brecknock Park - Historic Structure Improvement Fund</b>  |                         |                           |                     |              |               |                           |        |
| This project allows for rehabilitation of the Goggin Manor House on an ongoing basis.  | 10,000                  | 10,000                    |                     |              |               |                           | 10,000 |
| <b>Hunn Property - Wildcat Manor Historic Improvement Fund</b>   |                         |                           |                     |              |               |                           |        |
| To provide for assessment and rehabilitation of Wildcat Manor on an ongoing basis.   | 10,000                  | 10,000                    |                     |              |               |                           | 10,000 |
| <b>Parks Equipment - Replacement Utility Vehicle / Infield Groomer</b>   | 12,900                  | 12,900                    |                     |              |               |                           | 12,900 |
| Brecknock Park replacement equipment: one utility vehicle with one infield groomer attachment for park and softball field maintenance  |                         |                           |                     |              |               |                           |        |
| <b>Parks Equipment - Replacement Batwing Mower Attachment</b>  | 16,000                  | 16,000                    |                     |              |               |                           | 16,000 |
| Brown's Branch Park replacement equipment: batwing mower attachment  |                         |                           |                     |              |               |                           |        |
| <b>Parks Equipment - Tractor, Loader, Backhoe Combination</b>  | 10,000                  | 10,000                    |                     |              |               |                           | 10,000 |
| Kesselring equipment: one combination tractor, loader, backhoe unit for park maintenance. FY2015 budget represents first funding amount for FY2016 planned purchase.   |                         |                           |                     |              |               |                           |        |
| <b>Community Services - Recreation</b>   |                         |                           |                     |              |               |                           |        |
| <b>Replace 15 Passenger Van</b>  | 10,000                  | 10,000                    |                     |              |               |                           | 10,000 |
| To provide funding for replacement of van in FY2016. FY2015 funding of \$10,000 is the third of four equal annual funding amounts from FY2013 through FY2016 to provide a total of \$40,000 for planned replacement in FY2016. |                         |                           |                     |              |               |                           |        |



**Fiscal Year 2015 General Fund Capital Projects**

|  | Department and Project Description  | FY 2015 Estimated Costs | Funding Sources           |                     |               |               |               | Capital Projects Reserves | Total |
|--|---|-------------------------|---------------------------|---------------------|---------------|---------------|---------------|---------------------------|-------|
|  |   |                         | General Fund Contribution | Realty Transfer Tax | Sheriff Fees  | Grant Funding |               |                           |       |
|  | <b>Public Safety - Emergency Medical Division</b>   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Cardiac Monitor Replacement</b>  | 25,000                  |                           | 17,500              |               | 7,500         |               | 25,000                    |       |
|  | This project supplements existing inventory of multi-functional cardiac monitor/pacemaker/defibrillator   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Radio Replacement</b>  | 13,000                  |                           | 9,100               |               | 3,900         |               | 13,000                    |       |
|  | Replace third set of three of twenty six portable radios due to rebanding   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Vehicle/Conversion - Emergency Response Unit</b>   | 68,000                  |                           | 47,600              |               | 20,400        |               | 68,000                    |       |
|  | 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 all locations. |                         |                           |                     |               |               |               |                           |       |
|  | <b>Vehicle/Conversion - Sedan</b>   | 22,500                  |                           | 10,500              |               | 12,000        |               | 22,500                    |       |
|  | Police Package Sedan plus aftermarket conversion. This is balance of funding started in FY14. Total budget is \$40,000.   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Public Safety - EMS Headquarters</b>   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Security Cameras for New Parking Lot</b>   | 50,000                  |                           | 40,800              |               | 9,200         |               | 50,000                    |       |
|  | Install security cameras and server for new parking lot at the EMS Headquarters Building. Cost allocated to three divisions.  |                         |                           |                     |               |               |               |                           |       |
|  | <b>Row Offices - 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>Row Offices - Sheriff's Office</b>   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Vehicle Replacement</b>  | 16,500                  |                           |                     | 16,500        |               |               | 16,500                    |       |
|  | Purchase one replacement Sheriff vehicle  |                         |                           |                     |               |               |               |                           |       |
|  | <b>Special Projects</b>   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Economic Development - Strategic Development</b>   | 50,000                  |                           | 50,000              |               |               |               | 50,000                    |       |
|  | To increase Strategic Development funding   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Equipment and Vehicles</b>   | 16,000                  |                           |                     |               | 16,000        |               | 16,000                    |       |
|  | This project allows for replacement of County vehicles and equipment on an ongoing basis.   |                         |                           |                     |               |               |               |                           |       |
|  | <b>Facilities</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>Total</b>  | <b>708,400</b>          | <b>373,400</b>            | <b>175,500</b>      | <b>16,500</b> | <b>53,000</b> | <b>90,000</b> | <b>708,400</b>            |       |

**CAPITAL PROJECTS FUND - FISCAL YEAR 2015**

|  | Prior<br>Open<br>Projects | Amended<br>FY 2014 | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL     |
|--|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------|
| <b>ADMINISTRATION</b>  |                           |                    |                    |                     |                     |                     |                     |           |
| <b>INFORMATION TECHNOLOGY</b>                                |                           |                    |                    |                     |                     |                     |                     |           |
| <u>Project Costs:</u>  |                           |                    |                    |                     |                     |                     |                     |           |
| 1  | 150,000                   | 25,000             | 15,000             | 25,000              | 25,000              | 25,000              | 25,000              | 290,000   |
| Disaster Recovery Plan, Equipment, Testing (FY04-FY09)       |                           |                    |                    |                     |                     |                     |                     |           |
| 2  | 79,400                    |                    |                    |                     |                     |                     |                     | 79,400    |
| GIS System Enhancements: Server/Database Upgrade (FY07-FY09) |                           |                    |                    |                     |                     |                     |                     |           |
| 3  | 120,300                   |                    | 10,000             |                     |                     |                     |                     | 130,300   |
| Microsoft Upgrades (FY08)                                    |                           |                    |                    |                     |                     |                     |                     |           |
| 4  | 150,000                   | 15,000             | 80,000             | 40,000              | 40,000              | 40,000              | 40,000              | 405,000   |
| Server / Hardware / Software Replacement                     |                           |                    |                    |                     |                     |                     |                     |           |
| 5  | 271,700                   | 10,000             | 5,000              | 30,000              | 30,000              | 30,000              | 30,000              | 406,700   |
| IT Future Capital Outlays                                    |                           |                    |                    |                     |                     |                     |                     |           |
| 6  | 14,300                    |                    |                    |                     |                     |                     |                     | 14,300    |
| Replacement Servers (FY12)                                   |                           |                    |                    |                     |                     |                     |                     |           |
| 7  |                           | 28,400             | 16,500             | 30,000              | 30,000              | 30,000              | 30,000              | 164,900   |
| Department Upgrades  |                           |                    |                    |                     |                     |                     |                     |           |
| 8  | 18,000                    | 18,000             | 18,000             | 18,000              | 18,000              | 18,000              | 18,000              | 126,000   |
| Audio Visual Replacement Fund (FY13)                         |                           |                    |                    |                     |                     |                     |                     |           |
| 9  |                           |                    |                    | 60,000              |                     |                     |                     | 60,000    |
| GovNow Online Building Permits/Planning Application          |                           |                    |                    |                     |                     |                     |                     |           |
| 10   |                           |                    | 42,100             |                     |                     |                     |                     | 42,100    |
| Microsoft Exchange (Outlook)                                 |                           |                    |                    |                     |                     |                     |                     |           |
| 11   |                           |                    |                    | 23,000              |                     |                     |                     | 23,000    |
| New World Fixed Asset System                                 |                           |                    |                    |                     |                     |                     |                     |           |
| 12   |                           |                    | 13,400             | 13,400              | 13,400              | 13,400              |                     | 53,600    |
| Phone Replacement - County Administration Building           |                           |                    |                    |                     |                     |                     |                     |           |
| 13   |                           |                    | 11,000             |                     |                     |                     |                     | 11,000    |
| Phone Servers Replacement                                    |                           |                    |                    |                     |                     |                     |                     |           |
| 14   |                           |                    | 75,000             | 25,000              | 25,000              | 25,000              | 25,000              | 175,000   |
| Appraisal Software Replacement                               |                           |                    |                    |                     |                     |                     |                     |           |
| 15   |                           |                    | 20,000             | 20,000              | 20,000              | 20,000              | 20,000              | 80,000    |
| Mobile Field Inspection Software                             |                           |                    |                    |                     |                     |                     |                     |           |
|  | 803,700                   | 96,400             | 286,000            | 261,400             | 224,400             | 201,400             | 188,000             | 2,061,300 |

Source of Funds:

|  |         |        |         |         |         |         |         |           |
|--|---------|--------|---------|---------|---------|---------|---------|-----------|
| Capital Projects Fund Reserves (General Fund Contribution) | 434,700 | 60,000 |         |         |         |         |         | 494,700   |
| General Fund Contribution                                  | 369,000 | 96,400 | 226,000 | 261,400 | 224,400 | 201,400 | 188,000 | 1,566,600 |
|  | 803,700 | 96,400 | 286,000 | 261,400 | 224,400 | 201,400 | 188,000 | 2,061,300 |

**TOTAL ADMINISTRATION**

**803,700      96,400      286,000      261,400      224,400      201,400      188,000      2,061,300**









CAPITAL PROJECTS FUND - FISCAL YEAR 2015

|                                       | Prior<br>Open<br>Projects | Amended<br>FY 2014 | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL |
|---------------------------------------|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------|
| <b>COMMUNITY SERVICES (continued)</b> |                           |                    |                    |                     |                     |                     |                     |       |

**PARKS**

**PARKS EQUIPMENT**

Project Costs:

|                         |   |        |        |        |       |  |        |         |
|-------------------------|---|--------|--------|--------|-------|--|--------|---------|
| 15                      | Replace One (1) Zero Turn Mower   | 10,000 |        |        |       |  |        | 10,000  |
| 16                      | Batwing Mower Attachment, Replacement (Brown's Branch)                              |        | 16,000 |        |       |  |        | 16,000  |
| 17                      | Tractor, Loader, Backhoe Combination, New (Kesselring)                              |        | 10,000 | 30,000 |       |  |        | 40,000  |
| 18                      | Utility Vehicle with Infield Groomer Attachment, Replacement (Brecknock)            |        | 12,900 |        |       |  |        | 12,900  |
| 19                      | Utility Vehicle with Infield Groomer and Snow Removal Attachments, New (Kesselring) |        |        | 7,500  | 7,500 |  |        | 15,000  |
| 20                      | Utility Vehicle with Infield Groomer Attachment, Replacement (Brown's Branch)       | 10,000 | 38,900 | 37,500 | 7,500 |  | 12,900 | 106,800 |
| <b>Source of Funds:</b> |   |        |        |        |       |  |        |         |
|                         | General Fund Contribution   | 10,000 | 38,900 | 37,500 | 7,500 |  | 12,900 | 106,800 |
|                         |   | 10,000 | 38,900 | 37,500 | 7,500 |  | 12,900 | 106,800 |

**PARKS - OTHER PROJECTS**

Project Costs:

|                         |                           |  |  |        |        |  |  |        |
|-------------------------|---------------------------|--|--|--------|--------|--|--|--------|
| 21                      | Parks Pavilions           |  |  | 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 |

CAPITAL PROJECTS FUND - FISCAL YEAR 2015

| Prior Open Projects                         | Adopted FY 2014  | Adopted FY 2015 | Proposed FY 2016 | Proposed FY 2017 | Proposed FY 2018 | Proposed FY 2019 | TOTAL   |
|---|--|-----------------|------------------|------------------|------------------|------------------|---------|
| <b>COMMUNITY SERVICES (continued)</b>       |  |                 |                  |                  |                  |                  |         |
| <b>PARKS</b>                                |  |                 |                  |                  |                  |                  |         |
| <b>ST. JONES RIVER GREENWAY DEVELOPMENT</b> |  |                 |                  |                  |                  |                  |         |
| <b>Project Costs:</b>                       |  |                 |                  |                  |                  |                  |         |
| 22  | Phase III - Design, Engineering, Construction (FY05-FY08)                  | 216,400         |                  |                  |                  |                  | 216,400 |
|   |  | 216,400         |                  |                  |                  |                  | 216,400 |
| <b>Source of Funds:</b>                     |  |                 |                  |                  |                  |                  |         |
|   | Capital Projects Fund Reserves (General Fund Contribution)                 | 26,400          |                  |                  |                  |                  | 26,400  |
|   | Realty Transfer Tax  | 125,000         |                  |                  |                  |                  | 125,000 |
|   | Reserve Transfer - General Fund  | 35,200          |                  |                  |                  |                  | 35,200  |
|   | State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund | 29,800          |                  |                  |                  |                  | 29,800  |
|   |  | 216,400         |                  |                  |                  |                  | 216,400 |
| <b>TIDBURY PARK</b>                         |  |                 |                  |                  |                  |                  |         |
| <b>Project Costs:</b>                       |  |                 |                  |                  |                  |                  |         |
| 23  | Sign (FY13)  | 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   |



CAPITAL PROJECTS FUND - FISCAL YEAR 2015

| Prior<br>Open<br>Projects | Amended<br>FY 2014 | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL |
|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------|
|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------|

**COMMUNITY SERVICES (continued)**

**RECREATION**

Project Costs:

|    |                                 |        |        |        |        |        |        |
|----|---------------------------------|--------|--------|--------|--------|--------|--------|
| 24 | Replace Van 15 Passenger (FY13) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
|    |                                 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |

Source of Funds:

|                           |        |        |        |        |        |        |        |
|---------------------------|--------|--------|--------|--------|--------|--------|--------|
| General Fund Contribution | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
|                           | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |

**TOTAL COMMUNITY SERVICES**

|  |           |           |        |        |         |         |            |
|--|-----------|-----------|--------|--------|---------|---------|------------|
|  | 3,850,400 | 5,055,000 | 81,400 | 92,500 | 222,500 | 365,000 | 10,014,700 |
|--|-----------|-----------|--------|--------|---------|---------|------------|



CAPITAL PROJECTS FUND - FISCAL YEAR 2015

| Prior<br>Open<br>Projects       | Amended<br>FY 2014 | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL  |
|---------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------|
| <b>PUBLIC SAFETY</b>            |                    |                    |                     |                     |                     |                     |        |
| <b>EMERGENCY COMMUNICATIONS</b> |                    |                    |                     |                     |                     |                     |        |
| <b>Project Costs:</b>           |                    |                    |                     |                     |                     |                     |        |
| 1                               |                    | 13,600             |                     |                     |                     |                     | 13,600 |
| 2                               |                    | 10,800             |                     |                     |                     |                     | 10,800 |
|                                 |                    | 24,400             |                     |                     |                     |                     | 24,400 |
| <b>Source of Funds:</b>         |                    |                    |                     |                     |                     |                     |        |
|                                 |                    | 24,400             |                     |                     |                     |                     | 24,400 |
|                                 |                    | 24,400             |                     |                     |                     |                     | 24,400 |

|                                   |  |         |         |         |         |         |         |
|-----------------------------------|--|---------|---------|---------|---------|---------|---------|
| <b>EMERGENCY MEDICAL SERVICES</b> |  |         |         |         |         |         |         |
| <b>Project Costs:</b>             |  |         |         |         |         |         |         |
| 3                                 |  | 18,300  | 25,000  | 25,000  | 26,000  | 26,000  | 146,300 |
| 4                                 |  | 13,600  | 13,000  | 13,000  | 13,000  | 13,000  | 78,600  |
| 5                                 |  | 65,700  | 68,000  | 70,000  | 72,000  | 74,000  | 425,700 |
| 6                                 |  | 17,500  | 22,500  |         |         |         | 40,000  |
| 7                                 |  |         |         | 25,000  |         |         | 25,000  |
|                                   |  | 115,100 | 128,500 | 108,000 | 136,000 | 113,000 | 715,600 |
| <b>Source of Funds:</b>           |  |         |         |         |         |         |         |
|                                   |  | 85,800  | 84,700  | 75,600  | 95,200  | 79,100  | 500,900 |
|                                   |  | 29,300  | 43,800  | 32,400  | 40,800  | 33,900  | 214,700 |
|                                   |  | 115,100 | 128,500 | 108,000 | 136,000 | 113,000 | 715,600 |



CAPITAL PROJECTS FUND - FISCAL YEAR 2015

|                          | Prior<br>Open<br>Projects | Amended<br>FY 2014  | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL   |         |
|--------------------------|---------------------------|---|--------------------|---------------------|---------------------|---------------------|---------------------|---------|---------|
| <b>ROW OFFICES</b>       |                           |   |                    |                     |                     |                     |                     |         |         |
| <b>CLERK OF PEACE</b>    |                           |   |                    |                     |                     |                     |                     |         |         |
| <u>Project Costs:</u>    |                           |   |                    |                     |                     |                     |                     |         |         |
| 1                        |                           | 50,000  |                    |                     |                     |                     |                     | 50,000  |         |
|                          |                           | 50,000  |                    |                     |                     |                     |                     | 50,000  |         |
| <u>Source of Funds:</u>  |                           |   |                    |                     |                     |                     |                     |         |         |
|                          |                           | State of Delaware Grant -- Delaware Division of Public Health |                    |                     |                     |                     |                     |         | 50,000  |
|                          |                           | 50,000  |                    |                     |                     |                     |                     | 50,000  |         |
| <b>RECORDER OF DEEDS</b> |                           |   |                    |                     |                     |                     |                     |         |         |
| <u>Project Costs:</u>    |                           |   |                    |                     |                     |                     |                     |         |         |
| 2                        |                           | 30,000  | 30,000             | 30,000              | 30,000              | 30,000              | 30,000              | 240,000 |         |
|                          | 60,000                    | 30,000  | 30,000             | 30,000              | 30,000              | 30,000              | 30,000              | 240,000 |         |
|                          | 60,000                    | 30,000  | 30,000             | 30,000              | 30,000              | 30,000              | 30,000              | 240,000 |         |
| <u>Source of Funds:</u>  |                           |   |                    |                     |                     |                     |                     |         |         |
|                          |                           | Capital Projects Fund Reserves (Fees)                         |                    |                     |                     |                     |                     |         | 120,000 |
|                          |                           | 30,000  | 30,000             | 30,000              | 30,000              | 30,000              | 30,000              | 120,000 |         |
|                          |                           | 30,000  |                    |                     |                     |                     |                     | 30,000  |         |
|                          | 60,000                    | 30,000  | 30,000             | 30,000              | 30,000              | 30,000              | 30,000              | 240,000 |         |
| <b>REGISTER OF WILLS</b> |                           |   |                    |                     |                     |                     |                     |         |         |
| <u>Project Costs:</u>    |                           |   |                    |                     |                     |                     |                     |         |         |
| 3                        |                           | 20,000  |                    |                     |                     |                     |                     | 80,000  |         |
|                          | 60,000                    | 20,000  |                    |                     |                     |                     |                     | 80,000  |         |
|                          | 60,000                    | 20,000  |                    |                     |                     |                     |                     | 80,000  |         |
| <u>Source of Funds:</u>  |                           |   |                    |                     |                     |                     |                     |         |         |
|                          |                           | Fees - Wills  |                    |                     |                     |                     |                     |         | 80,000  |
|                          |                           | 20,000  |                    |                     |                     |                     |                     | 80,000  |         |
|                          | 60,000                    | 20,000  |                    |                     |                     |                     |                     | 80,000  |         |
|                          | 60,000                    | 20,000  |                    |                     |                     |                     |                     | 80,000  |         |



CAPITAL PROJECTS FUND - FISCAL YEAR 2015

|                                | Prior<br>Open<br>Projects | Amended<br>FY 2014 | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL   |
|--------------------------------|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------|
| <b>ROW OFFICES (continued)</b> |                           |                    |                    |                     |                     |                     |                     |         |
| <b>SHERIFF'S OFFICE</b>        |                           |                    |                    |                     |                     |                     |                     |         |
| <b>Project Costs:</b>          |                           |                    |                    |                     |                     |                     |                     |         |
| 4                              |                           |                    | 16,500             |                     | 16,500              |                     | 16,500              | 49,500  |
| 5                              | 24,200                    |                    |                    |                     |                     |                     |                     | 24,200  |
|                                | 24,200                    |                    | 16,500             |                     | 16,500              |                     | 16,500              | 73,700  |
| <b>Source of Funds:</b>        |                           |                    |                    |                     |                     |                     |                     |         |
|                                |                           |                    | 16,500             |                     | 16,500              |                     | 16,500              | 73,700  |
|                                | 24,200                    |                    |                    |                     |                     |                     |                     | 73,700  |
|                                | 144,200                   | 100,000            | 46,500             | 30,000              | 46,500              | 30,000              | 46,500              | 443,700 |
| <b>TOTAL ROW OFFICES</b>       |                           |                    |                    |                     |                     |                     |                     |         |







CAPITAL PROJECTS FUND - FISCAL YEAR 2015

|                            | Prior<br>Open<br>Projects | Amended<br>FY 2014 | Adopted<br>FY 2015 | Proposed<br>FY 2016 | Proposed<br>FY 2017 | Proposed<br>FY 2018 | Proposed<br>FY 2019 | TOTAL             |
|----------------------------|---------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| <b>SUMMARY</b>             |                           |                    |                    |                     |                     |                     |                     |                   |
| <b>Project Costs:</b>      |                           |                    |                    |                     |                     |                     |                     |                   |
| Administration             | 803,700                   | 96,400             | 286,000            | 261,400             | 224,400             | 201,400             | 188,000             | 2,061,300         |
| Community Services         | 3,850,400                 | 5,055,000          | 81,400             | 92,500              | 222,500             | 365,000             | 347,900             | 10,014,700        |
| Public Safety              | 1,681,200                 | 139,500            | 178,500            | 158,000             | 136,000             | 113,000             | 115,000             | 2,521,200         |
| Row Offices                | 144,200                   | 100,000            | 46,500             | 30,000              | 46,500              | 30,000              | 46,500              | 443,700           |
| Special Projects           | 1,666,100                 | 132,000            | 116,000            | 132,000             | 132,000             | 132,000             | 132,000             | 2,442,100         |
| <b>Total Project Costs</b> | <b>8,145,600</b>          | <b>5,522,900</b>   | <b>708,400</b>     | <b>673,900</b>      | <b>761,400</b>      | <b>841,400</b>      | <b>829,400</b>      | <b>17,483,000</b> |

|  |                  |                  |                |                |                |                |                |                   |
|--|------------------|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| <b>Source of Funds:</b>  |                  |                  |                |                |                |                |                |                   |
| Bond Proceeds (Proposed)   |                  | 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)                 | 700,200          |                  | 60,000         |                |                |                |                | 760,200           |
| Capital Projects Fund Reserves (Realty Transfer Tax)                       | 658,400          |                  |                |                |                |                |                | 658,400           |
| Fees - Deeds   | 30,000           |                  |                |                | 30,000         | 30,000         | 30,000         | 120,000           |
| Fees - Sheriff   | 24,200           |                  | 16,500         |                | 16,500         |                |                | 73,700            |
| Fees - Wills   | 60,000           | 20,000           |                |                |                |                |                | 80,000            |
| General Fund Contribution  | 425,400          | 233,400          | 373,400        | 435,900        | 428,900        | 548,400        | 517,900        | 2,963,300         |
| Realty Transfer Tax  | 999,800          | 160,200          | 175,500        | 166,400        | 245,200        | 229,100        | 230,500        | 2,206,700         |
| Reserve Transfer -- General Fund   | 2,544,500        |                  |                |                |                |                |                | 2,544,500         |
| Reserve Transfer -- General Fund (Realty Transfer Tax)                     | 2,539,600        |                  |                |                |                |                |                | 2,539,600         |
| State of Delaware Grant -- Delaware Division of Public Health              |                  | 50,000           |                |                |                |                |                | 50,000            |
| State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund | 79,800           |                  |                |                |                |                |                | 79,800            |
| State of Delaware Grant -- DEMA  | 53,700           |                  | 3,900          | 3,900          |                |                |                | 61,500            |
| State of Delaware Grant -- Paramedic (30%)                                 |                  | 29,300           | 49,100         | 37,700         | 40,800         | 33,900         | 34,500         | 225,300           |
| <b>Total Source of Funds</b>   | <b>8,145,600</b> | <b>5,522,900</b> | <b>708,400</b> | <b>673,900</b> | <b>761,400</b> | <b>841,400</b> | <b>829,400</b> | <b>17,483,000</b> |

**CAPITAL PROJECTS FUND - PROJECT DESCRIPTIONS**

**ADMINISTRATION**

**INFORMATION TECHNOLOGY**

**GIS System Enhancements: Server / Database Upgrade (FY07-FY09)**

This project allows for a centralized data base which can be accessed by multiple County departments and allow information to be accessed through the internet. Project is coordinated by Planning Services with the partnership and collaboration of Public Works, Community Services, and Public Safety Departments. Project includes ESRI software updates, system hardware upgrades and training. The Sewer Fund budgeted for its portion of the project cost.

**Replacement Servers (FY12)**

Replace Microsoft IIS - Sonic Foundry Streaming Video server and API Imaging SQL server

**COMMUNITY SERVICES**

**PARKS**

**BROWNS BRANCH PARK**

**Paving - Park Entrance, Roadway, Walkways (FY12)**

Provide asphalt top coat on the park entrance and roadway and pave park walkways

**Flag Pole (FY14)**

Purchase and install lighted flag pole.

**HUNN PROPERTY**

**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.

**KESSELRING PROPERTY**

**Master Plan (FY12)**

Master Plan for site design at Kesselring, including cost estimates for park development and recreation center schematic design

**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.



**CAPITAL PROJECTS FUND - PROJECT DESCRIPTIONS**

**COMMUNITY SERVICES (continued)**

**PARKS**

**KESSELRING PROPERTY -  
RECREATION CENTER**

**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.

**PARKS EQUIPMENT**

**Replace One (1) Zero Turn Mower (FY14)**

Replace one 72' zero turn mower, includes trade in

**ST. JONES RIVER GREENWAY  
DEVELOPMENT**

**Phase III - Design, Engineering, Construction (FY05-FY08)**

Continuation of the design, engineering and construction of St. Jones Greenway

**TIDBURY PARK**

**Sign (FY13)**

Construction of a park entrance sign

**PUBLIC SAFETY**

**EMERGENCY COMMUNICATIONS**

**Radio Replacement (FY14)**

Replacement of portable radios

**GPS Modem Replacements (FY14)**

Replace existing Data/GPS modems in twelve EMS units to provide 4G cellular technology

**CAPITAL PROJECTS FUND - PROJECT DESCRIPTIONS**

**PUBLIC SAFETY (continued)**

**PUBLIC SAFETY HEADQUARTERS**

**Parking Lot Expansion & Fencing (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.

**Phone System Replacement (FY12)**

Replace existing administrative phone system in the Public Safety headquarters building. The current system is thirteen years old and replacement parts are obsolete.

**Cable Management**

Replacement of non-plenum rated cables for televisions and security cameras.

**Power Distribution**

Improvements to the electrical power distribution system, including UPS power switching

**HVAC System Upgrade (FY12)**

Replace heating and air conditioning system in Public Safety headquarters building.

**ROW OFFICES**

**CLERK OF PEACE**

**Upgrade to Genesis Software (FY14)**

Upgrade Genesis web marriage software for change in State of Delaware law

**REGISTER OF WILLS**

**Wills Office Automation and Workflow Project (FY09)**

To automate office workflow processes for probated and unprobated estates. Provide cashing and full customer database for automatic retrieval of Register of Wills forms and images.

**SHERIFF'S OFFICE**

**Civil Mobile Software (FY13)**

Provide ability for Deputies to remotely enter service information, allowing staff and attorneys immediate access to data.

**CAPITAL PROJECTS FUND - PROJECT DESCRIPTIONS**

**SPECIAL PROJECTS**

**CONTRIBUTIONS**

**Inner City Cultural League Building Construction Contribution (FY12)**

Contribution towards construction of building

**ECONOMIC DEVELOPMENT**

**Land Acquisition & Construction (FY07)**

For land acquisition and construction.

**Civil Air Terminal Cargo Ramp (FY12-FY13)**

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.





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|                      |
|----------------------|
| <b>AeroPark Fund</b> |
|----------------------|

**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: AeroPark

| Departmental Revenue | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Proposed<br>FY 2015 |
|----------------------|-------------------|-------------------|--------------------|---------------------|
| Land Lease           | 18,377            | 18,377            | 18,400             | 18,400              |
| Interest Income      | 9                 | 89                | 100                | 100                 |
| <b>Total</b>         | <b>\$ 18,386</b>  | <b>\$ 18,466</b>  | <b>\$ 18,500</b>   | <b>\$ 18,500</b>    |

Expense: AeroPark

| Departmental Expenses | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Proposed<br>FY 2015 |
|-----------------------|-------------------|-------------------|--------------------|---------------------|
| Legal and Consulting  | 1,348             | 330               | 13,500             | 18,500              |
| Maintenance Expense   | -                 | -                 | 5,000              | -                   |
| <b>Total</b>          | <b>\$ 1,348</b>   | <b>\$ 330</b>     | <b>\$ 18,500</b>   | <b>\$ 18,500</b>    |

Income Statement:

|  |        |                  |
|--|--------|------------------|
| <b>Fund Balance at Beginning of Year - 7/01/2012</b> |        | <b>28,909</b>    |
| Revenues: 2013                                       |        |                  |
| Interest Income                                      | 89     |                  |
| Land Leases  | 18,377 |                  |
| <b>Total Revenues FY 2013</b>                        |        | <b>\$ 18,466</b> |
| Expenditures: 2013                                   |        |                  |
| Legal and Contractual                                | 330    |                  |
| Indirects  | -      |                  |
| Office Supplies                                      | -      |                  |
| <b>Total Expenses FY 2013</b>                        |        | <b>\$ 330</b>    |
| <b>Fund Balance as of 6/30/2013</b>                  |        | <b>47,045</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 162 miles of force-main piping, 228 miles of gravity piping, 93 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 2015 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 1.5% factored into the salary lines for fiscal year 2015.
- A merit-based STEP component of employee salaries is included at one-half step (1%) for fiscal year 2015.
- There is a \$20,700 increase to the pension contribution based on the February 2014 actuarial study.
- There is an estimated increase of 14% for Workers Compensation Insurance premiums for fiscal year 2015.
- There is an estimated increase of 8% for general insurance premiums.
- Budgeting for emergency capital repairs began in Fiscal Year 2006. It has effectively addressed emergency system repairs and is continued at the same level, \$250,000 for fiscal year 2015.
- 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 \$685,000.
- All user fee rates will remain unchanged, at the fiscal year 2008 rates.
- User fee revenue budgeted for fiscal year 2015 is consistent with fiscal year 2014 budget fees with a moderate increase of 2.9 percent increase in domestic users.



## SEWER FUND – FISCAL YEAR 2015 BUDGET ASSUMPTIONS

The fiscal year 2015 budget increased by 3.25 percent (\$528,000) over the amended fiscal year 2014 budget. The department operating expenses increased by \$464,250 the debt service increased by \$73,400 and contingency increased by \$302,750 while interest expenses decreased by \$244,700.

The primary increase in fiscal year 2015 proposed revenue over fiscal year 2014 amended revenue is user fees which increased by \$396,900 and hauler charges and fee increased by \$74,600.

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 2015 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 2015 expenditures. **There are no user rate fee increases in the adopted fiscal year 2015 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 \$14.2 million and will provide funds for approximately 84.5 percent of the budgeted operating expenses. Funds for the remaining 15.5 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 2015. 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 2015.

### **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 2015 Permit and Review fees are projected to increase by \$11,600 over fiscal year 2014 Permit and Review fees. 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 2015 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 the fiscal year 2015 adopted budget there is 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 2015. 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 2015. 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 Reinvestment Act (ARRA) umbrella for monies drawn down before December 21, 2010. The rebates are paid for the term of the underlying bond.

**Milford Debt Service Reimbursement** 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 2015 is budgeted at \$ 5,245,700 for all employees, including those in the collective bargaining unit. The salary portion of the departments' personnel category includes a 1.5% 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. Contract negotiations will begin no later than 60 days before the expiration of the contract.

The Sewer Fund's estimated share of pension fund contribution for fiscal year 2015 is \$352,700 based on the pension actuarial valuation report prepared by Grant Thornton LLC dated February 2014. The Sewer Fund's share of post-employment benefits for fiscal year 2015 is \$144,100 based on the post-employment actuarial valuation report prepared by Grant Thornton LLC dated January 2013.

#### Position Summary

|                            | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> |
|----------------------------|----------------|----------------|----------------|
| Public Works – Sewer Funds | <b>67</b>      | <b>68</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      | 7              | 8              | 8              |

**Indirect Costs**

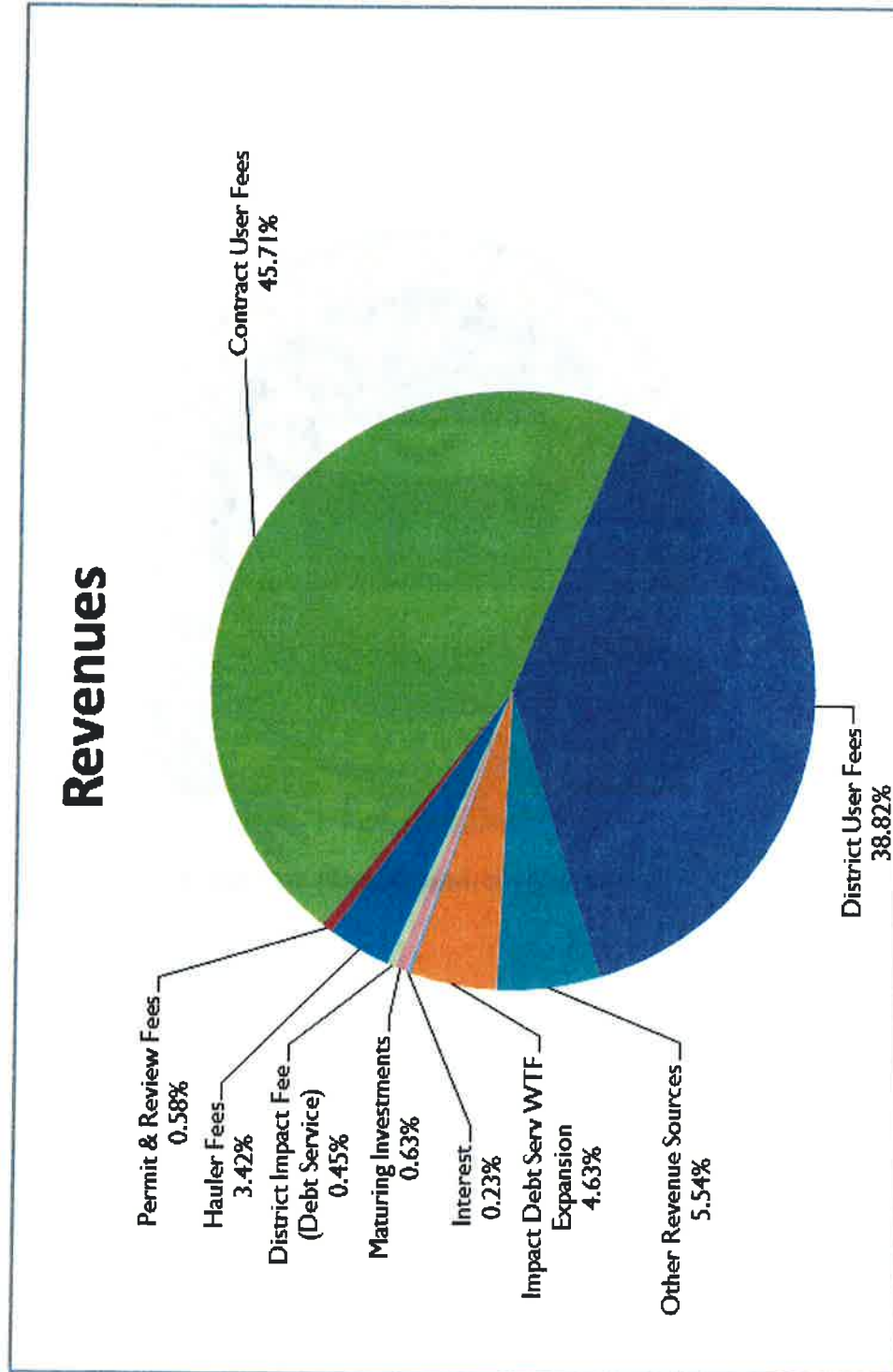
Indirect costs represent the value of managerial, financial, information technology, personnel, facilities management and legal support provided for direct cost centers. Indirect costs are allocated to the direct cost centers in the following manner:

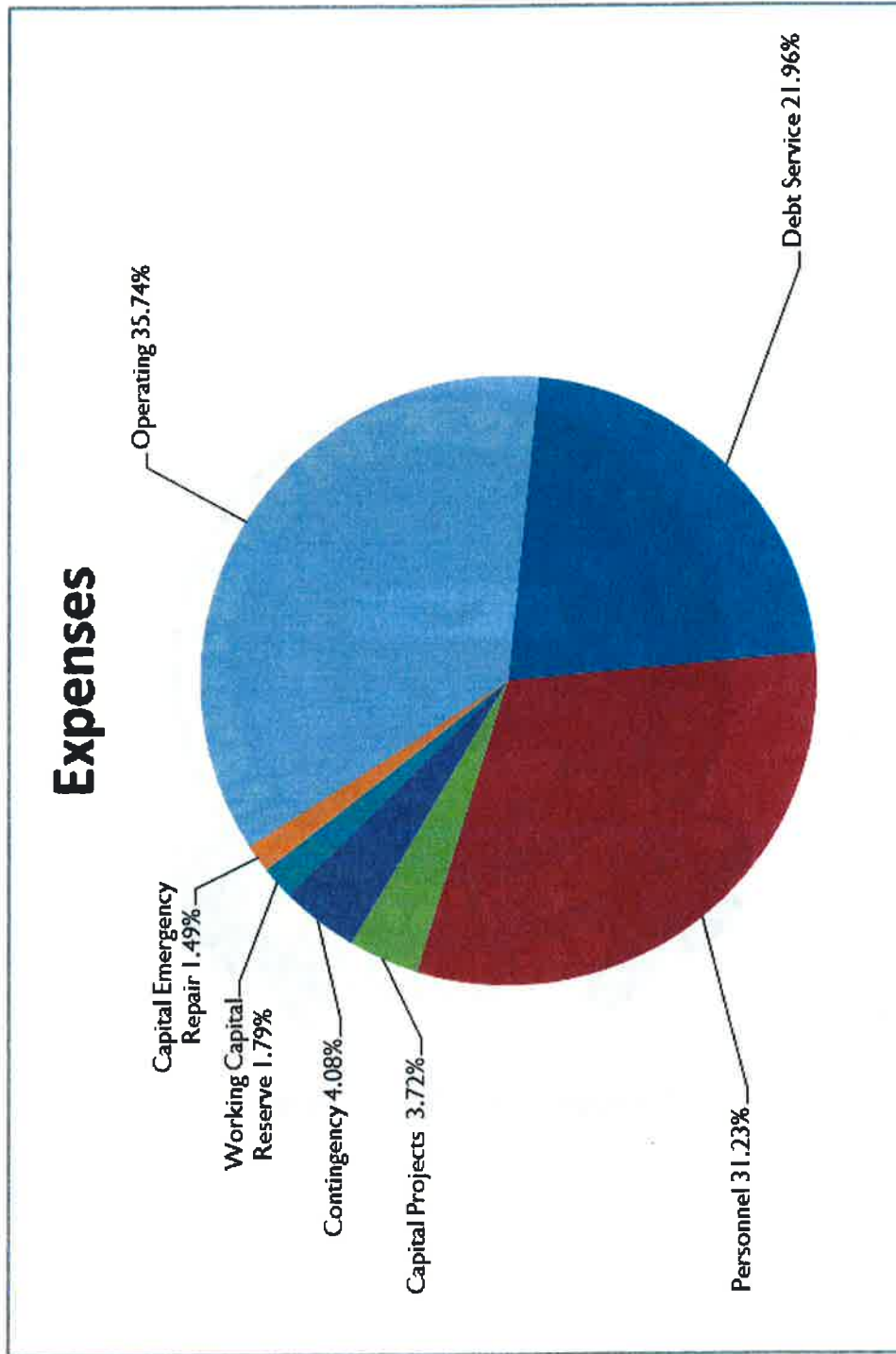
- 1) **Facilities Management** – The Facilities Management division provides maintenance, custodial service and security for the Kent County Administrative Complex. The costs for this division are allocated to the direct cost centers based on the square footage each occupies within the building and a 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.



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Graphs depicting the percentage of fiscal year 2015 unrestricted revenue and expense projected by category for the Sewer Fund are shown below









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## Sewer Fund Summary of Revenues and Expenses

| Sewer Fund  | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY2015   |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>Unrestricted Revenue</b>   |                     |                     |                     |                     |
| User Fees   | 13,569,992          | 13,829,834          | 13,803,100          | 14,200,000          |
| Hauler Charges  | 498,445             | 437,435             | 425,000             | 488,400             |
| Hauler Debt Service Fee   | 87,961              | 77,194              | 75,000              | 86,200              |
| Penalties   | 167,484             | 186,204             | 180,000             | 190,000             |
| Maturing Impact Fee Investment  | 106,000             | 106,000             | 106,000             | 106,000             |
| Rent  | 41,849              | 54,664              | 50,000              | 53,600              |
| Interest  | 5,730               | 33,610              | 30,000              | 38,000              |
| Pretreatment Fines  |                     |                     | 1,000               | 1,000               |
| Lime Sales  | 30,017              | 25,980              | 30,000              | 30,000              |
| Permit & Review Fees  | 100,166             | 120,399             | 85,900              | 97,500              |
| Other Income  | 155,986             | 231,549             | 185,900             | 190,000             |
| Employee Pension Withholding  | 28,686              | 35,264              | 36,600              | 57,300              |
| District Impact Fee Contribution Towards<br>South Central District Debt Service | 75,000              | 75,000              | 75,000              | 75,000              |
| MSCIF Contribution To Debt Service for<br>WWTF Expansion Project                | -                   | -                   | 777,600             | 777,600             |
| Rebate Income   | 112,559             | 90,328              | 125,000             | 125,000             |
| Energy Credits  | -                   | 279,603             | 128,000             | 117,500             |
| Debt Service Tax Interest Credits   | 153,865             | 253,984             | 125,000             | 115,000             |
| Milford Debt Service Reimbursement  | -                   | 71,522              | 31,900              | 50,900              |
| <b>Total Unrestricted Revenue</b>   | <b>\$15,133,740</b> | <b>\$15,908,570</b> | <b>\$16,271,000</b> | <b>\$16,799,000</b> |
| <b>Direct Expenses</b>  |                     |                     |                     |                     |
| Engineering   |                     |                     |                     |                     |
| Administration  | 1,420,321           | 1,509,444           | 1,666,600           | 1,780,900           |
| Environmental Programs  | 344,103             | 328,520             | 407,100             | 387,500             |
| Treatment Plant Administration  | 615,741             | 613,578             | 704,700             | 751,600             |
| Operations & Bio-Solids   | 3,559,647           | 3,597,772           | 4,300,150           | 4,276,100           |
| Maintenance   | 3,618,133           | 3,722,863           | 3,707,400           | 4,054,100           |
| Amortization  | 11,045              | 11,045              | 10,000              | -                   |
| Transfer to Capital Projects Fund   | 538,000             | 620,000             | 659,700             | 625,000             |
| Working Capital Reserve   | 500,000             | 500,000             | 300,000             | 300,000             |
| Capital Emergency Repair Fund   | 250,000             | 250,000             | 250,000             | 250,000             |
| Contingency   | -                   | -                   | 382,250             | 685,000             |
| Capitalized Operating Expense   | 587,311             | 1,067,763           | -                   | -                   |
| Septage Loan Redemption   | 87,961              | 77,194              | 75,000              | 86,200              |
| Bond Redemption   | 1,545,866           | 1,850,182           | 2,274,300           | 2,347,700           |
| Interest Expense  | 1,381,898           | 1,117,540           | 1,499,600           | 1,254,900           |
| Transfer To Medical Trust   | -                   | -                   | 34,200              | -                   |
| <b>Total Expense</b>  | <b>\$14,460,026</b> | <b>\$15,265,901</b> | <b>\$16,271,000</b> | <b>\$16,799,000</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 construction of sewer conveyance infrastructure for East Dover Area expansion by Summer 2014
- Complete construction of sewer conveyance infrastructure for the Hilltop Sanitary Sewer Area expansion by Summer 2015
- Complete design for Milford Neck Road Area expansion by late August 2014 and complete construction of sewer conveyance infrastructure by December 2015

Expenses: Engineering Administration

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 966,505             | 1,091,519           | 1,148,900           | 1,213,600           |
| Travel                  | -                   | -                   | -                   | 1,400               |
| Insurance               | 19,897              | 9,423               | 12,100              | 12,900              |
| Indirect Costs          | 332,334             | 305,436             | 352,800             | 400,100             |
| Office Supplies         | 5,446               | 5,518               | 6,800               | 6,600               |
| Furniture/Equipment     | 3,536               | 10,476              | 39,500              | 36,700              |
| Legal/Contract Services | 36,584              | 32,718              | 45,600              | 49,100              |
| Operating Supplies      | 5,846               | 5,977               | 6,300               | 5,900               |
| Utilities               | 7,215               | 6,364               | 7,600               | 7,900               |
| Maintenance             | 5,595               | 5,301               | 9,200               | 10,300              |
| Vehicle Expense         | 29,692              | 33,878              | 33,600              | 32,200              |
| Consulting Fees         | 2,549               | 2,410               | 3,000               | 3,000               |
| Miscellaneous           | 5,000               | 300                 | 1,000               | 1,000               |
| Interest                | 122                 | 124                 | 200                 | 200                 |
| <b>Total</b>            | <b>\$ 1,420,321</b> | <b>\$ 1,509,444</b> | <b>\$ 1,666,600</b> | <b>\$ 1,780,900</b> |

**Note:**

Furniture & Equipment:

|  |              |
|--|--------------|
| (1) Adobe Prof Software Program          | \$ 400       |
| (1) Laptop Computer                      | 1,100        |
| (2) Computer Monitors                    | 400          |
| Truck – ½ Ton extended Cab 4 wheel Drive | 32,000       |
| Copier Lease                             | <u>2,800</u> |

Total - Engineering Administration – Furniture and Equipment: \$ 36,700

## 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
- 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

## Expenses: Engineering Environmental Programs

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 245,701           | 243,223           | 258,200            | 266,100            |
| Travel                  | 2,362             | 2,064             | 2,400              | -                  |
| Insurance               | 6,433             | 2,758             | 3,700              | 4,100              |
| Indirect Costs          | 48,427            | 47,608            | 48,800             | 49,900             |
| Office Supplies         | 453               | 622               | 900                | 900                |
| Furniture/Equipment     | 154               | -                 | 20,000             | 2,000              |
| Legal/Contract Services | 46                | 85                | 1,400              | 1,100              |
| Operating Supplies      | 1,119             | 416               | 1,300              | 1,200              |
| Utilities               | 1,178             | 852               | 1,000              | 1,100              |
| Maintenance             | 1,232             | 393               | 2,900              | 2,000              |
| Vehicle Expense         | 8,978             | 8,996             | 9,000              | 8,800              |
| Miscellaneous           | 12,982            | 8,828             | 12,500             | 25,300             |
| Testing/Monitoring      | 15,038            | 12,675            | 45,000             | 25,000             |
| <b>Total</b>            | <b>\$ 344,103</b> | <b>\$ 328,520</b> | <b>\$ 407,100</b>  | <b>\$ 387,500</b>  |

**Note:**

## Furniture and Equipment:

New Refrigerated Sampler

\$ 2,000

Total – Environmental Programs – Furniture and Equipment:

\$ 2,000

## **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 Sustainability Management System (SMS) for implementation of change to assure success for the upcoming major projects
- Complete various upgrade and renovation projects
- Explore new technologies for site energy sustainability

## Expenses: Wastewater Treatment Facilities: Plant Administration

| Departmental Expenses   | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-------------------------|-------------------|-------------------|--------------------|--------------------|
| Personnel               | 473,662           | 497,270           | 536,100            | 576,500            |
| Travel                  | -                 | -                 | 2,400              | 2,700              |
| Insurance               | 7,947             | 7,301             | 10,200             | 11,300             |
| Indirect Costs          | 80,082            | 80,307            | 97,200             | 103,100            |
| Office Supplies         | 1,497             | 2,332             | 1,700              | 2,200              |
| Furniture/Equipment     | 1,314             | 1,988             | 4,800              | 4,300              |
| Legal/Contract Services | 13,579            | 18,122            | 19,300             | 20,400             |
| Operating Supplies      | 2,565             | 3,959             | 4,700              | 5,100              |
| Utilities               | 16,188            | 15,482            | 15,700             | 16,400             |
| Maintenance             | 11,276            | 4,991             | 9,500              | 6,500              |
| Vehicle Expense         | 7,631             | 2,666             | 3,000              | 3,000              |
| Miscellaneous           | -                 | 196               | 100                | 100                |
| Capital Expenditures    | -                 | -                 | -                  | -                  |
| <b>Total</b>            | <b>\$ 615,741</b> | <b>\$ 634,614</b> | <b>\$ 704,700</b>  | <b>\$ 751,600</b>  |

**Note:**

## Furniture and Equipment:

|                    |              |
|--------------------|--------------|
| (1) Desks          | \$ 700       |
| (2) Shelving Units | 500          |
| (2) Printers       | 1,000        |
| Copier Lease       | <u>2,100</u> |

Total – Plant Administration – Furniture and Equipment: \$ 4,300



## **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
- Continue to plan and initiate projects for energy sustainability for the plant

Expenses: Wastewater Treatment Facilities: Operations & Bio-Solids

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 1,339,894           | 1,306,022           | 1,399,800           | 1,429,500           |
| Travel                  | -                   | -                   | -                   | 2,700               |
| Insurance               | 49,531              | 106,452             | 97,400              | 126,700             |
| Indirect Costs          | 326,702             | 317,954             | 336,300             | 347,000             |
| Office Supplies         | 3,766               | 5,157               | 4,400               | 5,600               |
| Furniture/Equipment     | 429                 | 19,095              | 54,750              | 2,100               |
| Legal/Contract Services | 34,966              | 4,517               | 30,100              | 15,700              |
| Trash Fund              | 29,044              | 30,932              | 30,000              | 30,000              |
| Operating Supplies      | 377,597             | 393,258             | 438,700             | 415,600             |
| Utilities               | 1,022,304           | 1,012,651           | 1,119,700           | 1,109,700           |
| Rent                    | 4,205               | 3,006               | 5,000               | 5,000               |
| Maintenance             | 276,509             | 286,252             | 410,000             | 468,000             |
| Vehicle Expense         | 10,637              | 6,239               | 9,500               | 9,000               |
| Miscellaneous           | 19                  | 122                 | 500                 | 500                 |
| Testing/Monitoring      | 84,044              | 106,115             | 101,000             | 124,000             |
| Capital Expenditures    | -                   | -                   | 263,000             | 185,000             |
| <b>Total</b>            | <b>\$ 3,559,647</b> | <b>\$ 3,597,772</b> | <b>\$ 4,300,150</b> | <b>\$ 4,276,100</b> |

**Note:**

Furniture & Equipment:

|                          |            |
|--------------------------|------------|
| Storage Cabinet          | \$ 500     |
| (10) Chairs – Break Room | 800        |
| Spot Sprayer - ATV       | 200        |
| (1) Weed Eater           | 200        |
| (2) Push Lawn Mowers     | <u>400</u> |

Total – Operations and Bio-Solids - Furniture and Equipment: \$ 2,100

Operating Capital Items:

|                                   |               |
|-----------------------------------|---------------|
| General Contract Labor            | \$ 150,000    |
| Environmental Engineering On-Call | <u>35,000</u> |

Total - Operations and Bio-Solids – Operating Capital Items: \$ 185,000

Total - Operations and Bio-Solids - Equipment and Capital Items: \$ 187,100

## **Wastewater Treatment Facilities: Maintenance**

### **Mission**

The Maintenance section is responsible for operating and maintaining the County's regional wastewater collection system, which consists of 228 miles of gravity piping, 162 miles of force main piping, including Central and South Central bypasses with the additional system enhancements, and 93 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: 72 acres south and adjacent to the treatment plant
- KSF2: 10 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**

- 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 of preventative maintenance
- Effectively market and distribute approximately 4,000 metric tons of bio-solids
- Explore and experiment with new alternative bio-solids disposal options

Expenses: Wastewater Treatment Facilities: Maintenance

| Departmental Expenses   | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel               | 1,593,314           | 1,675,160           | 1,731,500           | 1,760,000           |
| Travel                  | -                   | -                   | 14,400              | 4,000               |
| Insurance               | 51,691              | 54,953              | 60,400              | 66,100              |
| Indirect Costs          | 326,450             | 323,097             | 368,900             | 394,600             |
| Office Supplies         | 31,144              | 34,867              | 32,400              | 36,300              |
| Furniture/Equipment     | 55,605              | 83,521              | 86,600              | 208,200             |
| Legal/Contract Services | 407,005             | 304,633             | 14,200              | 27,700              |
| Trash                   | 6,326               | 6,651               | 7,000               | 7,000               |
| Operating Supplies      | 169,585             | 182,260             | 170,900             | 169,900             |
| Utilities               | 533,474             | 542,519             | 635,100             | 612,500             |
| Rent                    | 3,587               | 718                 | 3,500               | 2,000               |
| Maintenance             | 255,396             | 304,591             | 254,100             | 284,400             |
| Vehicle Expense         | 168,761             | 178,034             | 172,400             | 182,400             |
| Miscellaneous           | 1,357               | 25,282              | 1,000               | 1,000               |
| Capital Expenditures    | 14,438              | 6,577               | 155,000             | 298,000             |
| <b>Total</b>            | <b>\$ 3,618,133</b> | <b>\$ 3,722,863</b> | <b>\$ 3,707,400</b> | <b>\$ 4,054,100</b> |

**Note:**

Furniture and Equipment:

|                                   |                |
|-----------------------------------|----------------|
| (2) Desktop Computers w/ Monitors | \$ 2,000       |
| Printer                           | 400            |
| Tractor                           | 29,000         |
| (25) Air Release Valves           | 30,000         |
| (5) E-One Extreme Grinder Pumps   | 14,000         |
| Dual Pulley Tripod                | 6,000          |
| Tower Leases                      | 6,800          |
| (2) Trucks— Utility Body w/ Crane | <u>120,000</u> |

Total - Maintenance – Furniture and Equipment: \$ 208,200

Operating Capital Items:

|                             |               |
|-----------------------------|---------------|
| (2) Portable Pumps          | \$ 220,000    |
| Bar Screen                  | 28,000        |
| Metal Shears, Brake & Press | <u>50,000</u> |

Total – Maintenance – Operating Capital Items: \$ 298,000

Total – Maintenance - Equipment and Capital Items: \$ 506,200

## 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 2015, 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 bio-solids drying capacity
- Spring Creek Conservation Project, returning 255 acres to its natural habitat and provide a riparian forest buffer
- Conveyance system capacity improvements (Little Heaven Transmission Enhancements and DSWA Sandtown Leachate Transmission System)
- Sanitary Sewer District expansions Kitts Hummock, Pickering Beach, East Dover Milford Neck and Hilltop Manufactured Home Park
- Pump Station Upgrades (pump replacements and emergency power generation capability)

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), County issued bonds, District Expansion Fees and Operating Revenue.

### **Project Highlights – Fiscal Year 2015**

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to fiscal year 2014. This allows the total project costs to be reported in the “Total” column. Also, a more complete project description of all fiscal year 2014 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 2015               |  | Prior Budget Years | Amended FY 2014 | Proposed FY 2015 | FY 2016    | FY 2017    | FY 2018 | FY 2019 | TOTAL      |
|--------------------------------|--|--------------------|-----------------|------------------|------------|------------|---------|---------|------------|
| Treatment Plant Upgrades:      |  |                    |                 |                  |            |            |         |         |            |
| Project Costs:                 |  |                    |                 |                  |            |            |         |         |            |
| T1                             | TMDL Study for Development of Site Specific Water Standards  | 1,262,000          | 200,000         | 200,000          | 200,000    | 200,000    | -       | -       | 2,062,000  |
|                                | Main System Capital Improvement Fees, Treatment portion  | 1,262,000          | 200,000         | 200,000          | 200,000    | 200,000    | -       | -       | 2,062,000  |
| T2                             | TMDL Offsite Nutrient Reduction Project (ARRA) Loan  | 683,000            | -               | -                | -          | -          | -       | -       | 683,000    |
|                                | DE SRF Delaware Stimulus Funding   | 633,000            | -               | -                | -          | -          | -       | -       | 633,000    |
|                                | DE SRF Funding Planning Grant  | 50,000             | -               | -                | -          | -          | -       | -       | 50,000     |
| T3                             | WTF Nutrient Removal Upgrade Project with Integral Clarification & Filtration and Outfall Relocation/Stormwater Mngmt.   | 1,517,700          | 5,918,700       | 7,200,900        | 5,814,500  | 600,000    | 600,000 | -       | 20,451,800 |
|                                | USDA Loan  | 1,517,700          | 2,000,000       | 6,700,900        | 5,814,500  | -          | -       | -       | 16,033,100 |
|                                | DE SRF/RZED Bond   | -                  | 3,918,700       | -                | -          | -          | -       | -       | 3,918,700  |
|                                | Capital Projects Reserves  | -                  | -               | 500,000          | -          | -          | -       | -       | 500,000    |
| T4                             | Spray Irrigation, Land Acquisition, and Permitting to Extend Effluent Flow Limitations of Stream Discharge (Wilkins and Zettlemeoyer & McFarland, (Church and Carl King Express Land Shown in Prior Years) | 3,400,000          | 600,000         | 600,000          | 600,000    | 600,000    | 600,000 | -       | 6,400,000  |
|                                | Main System Capital Improvement Fees, Treatment portion  | 3,400,000          | 600,000         | 600,000          | 600,000    | 600,000    | 600,000 | -       | 6,400,000  |
| T5                             | Replace Pumps and Valves at Recycle Pump Stations 1 & 2  | -                  | -               | 80,000           | 160,000    | -          | -       | -       | 240,000    |
|                                | Operating Revenues   | -                  | -               | 80,000           | 160,000    | -          | -       | -       | 240,000    |
| T6                             | 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    |
| T7                             | Air Blower System Optimization   | 110,000            | 105,000         | -                | -          | 2,895,000  | -       | -       | 3,110,000  |
|                                | Operating Revenues   | 60,000             | -               | -                | -          | 2,895,000  | -       | -       | 3,000,000  |
|                                | DE SRF Funding Planning Grant  | 50,000             | 105,000         | -                | -          | -          | -       | -       | 1,050,000  |
|                                | DE SRF/RZED Bond   | -                  | -               | -                | -          | -          | -       | -       | -          |
| T8                             | Biosolids Capacity Expansion   | -                  | -               | -                | 2,400,000  | 2,000,000  | -       | -       | 4,400,000  |
|                                | USDA Loan  | -                  | -               | -                | 2,400,000  | 2,000,000  | -       | -       | 4,400,000  |
| T8A                            | Guaranteed Energy Efficiency Project   | -                  | -               | 6,666,700        | 6,666,700  | 6,666,600  | -       | -       | 20,000,000 |
|                                | County Issued Bond   | -                  | -               | 2,222,200        | 2,222,200  | 2,222,200  | -       | -       | 6,666,600  |
|                                | USDA Loan  | -                  | -               | 4,444,500        | 4,444,500  | 4,444,400  | -       | -       | 13,333,400 |
| Treatment Plant Upgrades:      |  |                    |                 |                  |            |            |         |         |            |
| Project Costs:                 |  |                    |                 |                  |            |            |         |         |            |
| T9                             | Implement Shed   | -                  | -               | 90,000           | -          | -          | -       | -       | 90,000     |
|                                | Operating Revenues   | -                  | -               | 90,000           | -          | -          | -       | -       | 90,000     |
| Total Treatment Plant Upgrades |  | 8,347,700          | 6,823,700       | 14,937,600       | 15,841,200 | 12,361,600 | 600,000 | -       | 58,911,800 |

| Fiscal Year 2015                          |   | Prior Budget Years | Amended FY 2014 | Proposed FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | TOTAL     |
|---|---|--------------------|-----------------|------------------|---------|---------|---------|---------|-----------|
| Conveyance System Expansion and Upgrades: |   |                    |                 |                  |         |         |         |         |           |
| Project Costs:                            |   |                    |                 |                  |         |         |         |         |           |
| CS1                                       | Little Heaven Transmission System Relocation                        |                    |                 |                  |         |         |         |         |           |
|   | Design, ROW acquisition, Environmental Review including Archaeology | 1,480,000          | -               | -                | -       | -       | -       | -       | 1,480,000 |
|   | Working Capital Reserve   | 1,480,000          | -               | -                | -       | -       | -       | -       | 1,480,000 |
| CS2                                       | DSWA Sandtown Leachate Transmission System                          |                    |                 |                  |         |         |         |         |           |
|   | Planning, Design, & Construction                                    | 149,400            | 1,400,600       | -                | -       | -       | -       | -       | 1,550,000 |
|   | Aid-In-Construction (DSWA Loan)                                     | 149,400            | 1,400,600       | -                | -       | -       | -       | -       | 1,550,000 |
| Total Conveyance System Upgrades          |   | 1,629,400          | 1,400,600       | -                | -       | -       | -       | -       | 3,030,000 |



| Fiscal Year 2015                         |  | Prior Budget Years | Amended FY 2014 | Proposed FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | TOTAL     |
|--|--|--------------------|-----------------|------------------|---------|---------|---------|---------|-----------|
| Sanitary Sewer Districts: Project Costs: |  |                    |                 |                  |         |         |         |         |           |
| SSD1                                     | Kitts Hummock: Area Sanitary Sewer Expansion- 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 |
|  |  |                    |                 |                  |         |         |         |         |           |
| SSD2                                     | Pickering Beach: Area Sanitary Sewer Expansion - Sewer Planning, Design & Construction | 119,200            | 1,147,800       | -                | -       | -       | -       | -       | 1,267,000 |
|  | USDA Loan  | 119,200            | 214,600         | -                | -       | -       | -       | -       | 333,800   |
|  | USDA Grant   | -                  | 933,200         | -                | -       | -       | -       | -       | 933,200   |
|  |  |                    |                 |                  |         |         |         |         |           |
| SSD3                                     | East Dover: Area Sanitary Sewer Expansion - Sewer Planning, Design & Construction      | 114,000            | 1,309,107       | -                | -       | -       | -       | -       | 1,423,107 |
|  | State Revolving Fund Loan  | 114,000            | 1,309,107       | -                | -       | -       | -       | -       | 1,423,107 |
|  |  |                    |                 |                  |         |         |         |         |           |
|  |  |                    |                 |                  |         |         |         |         |           |
| SSD4                                     | Hilltop: Area Sanitary Sewer Expansion - Sewer Planning, Design & Construction         | -                  | 510,000         | 415,000          | -       | -       | -       | -       | 925,000   |
|  | District Impact Fees   | -                  | 100,000         | -                | -       | -       | -       | -       | 100,000   |
|  | State Revolving Fund Grant   | -                  | 85,000          | 415,000          | -       | -       | -       | -       | 500,000   |
|  | State Revolving Fund Loan  | -                  | 325,000         | -                | -       | -       | -       | -       | 325,000   |
|  |  |                    |                 |                  |         |         |         |         |           |
| SSD5                                     | Milford Neck Area Sanitary Sewer Expansion - Sewer Planning, Design & Construction     | -                  | -               | 500,000          | 688,000 | -       | -       | -       | 1,188,000 |
|  | USDA Loan  | -                  | -               | 493,000          | -       | -       | -       | -       | 493,000   |
|  | USDA Grant   | -                  | -               | 7,000            | 688,000 | -       | -       | -       | 695,000   |
|  |  |                    |                 |                  |         |         |         |         |           |
| Total Sanitary Sewer Districts           |  | 5,232,472          | 2,966,907       | 915,000          | 688,000 | -       | -       | -       | 9,802,379 |



| Fiscal Year 2015                             |  | Prior Budget Years | Amended FY 2014 | Proposed FY 2015 | FY 2016        | FY 2017        | FY 2018        | FY 2019  | TOTAL            |
|--|--|--------------------|-----------------|------------------|----------------|----------------|----------------|----------|------------------|
| <b>Pump Station Upgrades: Project Costs:</b> |  |                    |                 |                  |                |                |                |          |                  |
| P1   | Pump Station 1 - Smyrna Lag Pump Replacement (No Control Upgrade Required)           | 75,000             | -               | -                | -              | -              | 75,000         | -        | 150,000          |
|  | Operating Revenues   | 75,000             | -               | -                | -              | -              | 75,000         | -        | 150,000          |
| P2   | Pump Station 3 - Dover. Spare Pump Rotating Assembly                                 | -                  | 120,000         | -                | -              | -              | -              | -        | 120,000          |
|  | Operating Revenues   | -                  | 120,000         | -                | -              | -              | -              | -        | 120,000          |
| P3   | Pump Station 4 - Rising Sun: Lead Pump Replacement                                   | 75,000             | -               | -                | -              | 90,000         | -              | -        | 165,000          |
|  | Operating Revenues   | 75,000             | -               | -                | -              | 90,000         | -              | -        | 165,000          |
| P4   | Pump Station 7 - Milford: Lead Pump Replacement (No Control Upgrade Required)        | 110,000            | -               | -                | -              | 60,000         | -              | -        | 170,000          |
|  | Operating Revenues   | 110,000            | -               | -                | -              | 60,000         | -              | -        | 170,000          |
| P5   | Pump Station 14 - Isaacs: Lead Pump Replacement (No Control Upgrade Required)        | 110,000            | -               | -                | -              | -              | 60,000         | -        | 170,000          |
|  | Operating Revenues   | 110,000            | -               | -                | -              | -              | 60,000         | -        | 170,000          |
| P6   | Pump Station 17 - Harrington: Relocate Septage Screen and Build Pre-Treatment System | 6,400              | 400,000         | 900,000          | 293,600        | -              | -              | -        | 1,600,000        |
|  | Septage Loan   | 6,400              | 400,000         | 900,000          | 293,600        | -              | -              | -        | 1,600,000        |
| P7   | Spare Pump Replacement for Pump Station 17 - Harrington                              | -                  | 32,500          | -                | -              | -              | -              | -        | 32,500           |
|  | Operating Revenues   | -                  | 32,500          | -                | -              | -              | -              | -        | 32,500           |
| P8   | Influent Management Improvements for PS17  | -                  | -               | 130,000          | -              | -              | -              | -        | 130,000          |
|  | Operating Revenues   | -                  | -               | 130,000          | -              | -              | -              | -        | 130,000          |
| P9   | Replace Emergency Power Generation for Various Pump Stations                         | 175,000            | 25,000          | -                | -              | -              | -              | -        | 200,000          |
|  | Operating Revenues   | 175,000            | 25,000          | -                | -              | -              | -              | -        | 200,000          |
| P10  | Purchase Spare Pumps for Various Pump Stations                                       | -                  | 52,200          | -                | -              | -              | -              | -        | 52,200           |
|  | Operating Revenues   | -                  | 52,200          | -                | -              | -              | -              | -        | 52,200           |
| <b>Total Pump Stations Upgrades</b>          |  | <b>551,400</b>     | <b>629,700</b>  | <b>1,030,000</b> | <b>293,600</b> | <b>150,000</b> | <b>135,000</b> | <b>-</b> | <b>2,789,700</b> |

| Fiscal Year 2015                |   | Prior Budget Years | Amended FY 2014   | Proposed FY 2015  | FY 2016           | FY 2017           | FY 2018        | FY 2019  | TOTAL             |
|---------------------------------|---|--------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------|-------------------|
| <b>Equipment Project Costs:</b> |   |                    |                   |                   |                   |                   |                |          |                   |
| E1                              | Used Biosolids Spreader Vehicle                         | 110,000            | 110,000           | -                 | -                 | -                 | -              | -        | 220,000           |
| E2                              | Dump Truck (Quad Axle Type)                             | -                  | 185,000           | -                 | -                 | -                 | -              | -        | 185,000           |
| E3                              | Loader  | -                  | -                 | 125,000           | 125,000           | -                 | -              | -        | 250,000           |
| E4                              | Road Tractor (Front End Cab Used to Pull Trailers)      | -                  | 135,000           | -                 | -                 | -                 | -              | -        | 135,000           |
| E5                              | 8" Portable Pump  | -                  | -                 | 100,000           | -                 | -                 | -              | -        | 100,000           |
| E6                              | 6" High Head Portable Pump                              | -                  | -                 | -                 | 120,000           | -                 | -              | -        | 120,000           |
|                                 | Operating Revenues                                      | 110,000            | 430,000           | 225,000           | 245,000           | -                 | -              | -        | 1,010,000         |
|                                 | <b>Total Equipment Projects Costs</b>                   | <b>110,000</b>     | <b>430,000</b>    | <b>225,000</b>    | <b>245,000</b>    | <b>-</b>          | <b>-</b>       | <b>-</b> | <b>1,010,000</b>  |
| <b>SUMMARY</b>                  |   |                    |                   |                   |                   |                   |                |          |                   |
|                                 | <b>Grand Total Projects Costs</b>                       | <b>15,870,972</b>  | <b>12,250,907</b> | <b>17,107,600</b> | <b>17,067,800</b> | <b>12,511,600</b> | <b>735,000</b> | <b>-</b> | <b>75,543,879</b> |
| <b>Total Funding Sources:</b>   |   |                    |                   |                   |                   |                   |                |          |                   |
|                                 | Operating Revenues                                      | 715,000            | 659,700           | 625,000           | 405,000           | 150,000           | 135,000        | -        | 2,689,700         |
|                                 | Working Capital Reserve                                 | 1,480,000          | -                 | -                 | -                 | -                 | -              | -        | 1,480,000         |
|                                 | Capital Projects Reserves                               | -                  | -                 | 500,000           | -                 | -                 | -              | -        | 500,000           |
|                                 | DE SRF Delaware Stimulus Funding (ARRA) Loan            | 1,833,000          | -                 | -                 | -                 | -                 | -              | -        | 1,833,000         |
|                                 | DE SRF/ RZED Bond                                       | -                  | 4,023,700         | -                 | -                 | 2,895,000         | -              | -        | 6,918,700         |
|                                 | DE SRF Funding Planning Grant                           | 100,000            | -                 | -                 | -                 | -                 | -              | -        | 100,000           |
|                                 | State Revolving Fund Grant                              | -                  | 85,000            | 415,000           | -                 | -                 | -              | -        | 500,000           |
|                                 | State Revolving Fund Loan                               | 114,000            | 1,634,107         | -                 | -                 | -                 | -              | -        | 1,748,107         |
|                                 | USDA Loan   | 4,036,900          | 2,214,600         | 11,638,400        | 12,659,000        | 6,444,400         | -              | -        | 36,993,300        |
|                                 | USDA Grant  | 2,599,272          | 933,200           | 7,000             | 688,000           | -                 | -              | -        | 4,227,472         |
|                                 | Main System Capital Improvement Fees, Treatment portion | 4,837,000          | 800,000           | 800,000           | 800,000           | 800,000           | 600,000        | -        | 8,637,000         |
|                                 | County issued Bond                                      | -                  | -                 | 2,222,200         | 2,222,200         | 2,222,200         | -              | -        | 6,666,600         |
|                                 | District Expansion Fees (District Impact Fees)          | -                  | 100,000           | -                 | -                 | -                 | -              | -        | 100,000           |
|                                 | Aid-In-Construction (DSWA Loan)                         | 149,400            | 1,400,600         | -                 | -                 | -                 | -              | -        | 1,550,000         |
|                                 | Septage Loan  | 6,400              | 400,000           | 900,000           | 293,600           | -                 | -              | -        | 1,600,000         |
|                                 | <b>Total Funding Sources</b>                            | <b>15,870,972</b>  | <b>12,250,907</b> | <b>17,107,600</b> | <b>17,067,800</b> | <b>12,511,600</b> | <b>735,000</b> | <b>-</b> | <b>75,543,879</b> |

## Treatment Plan Upgrades

### T1. 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.

### T2. 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 11,000 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 DE SRF Planning Grant.

### T3. WTF Nutrient Removal & Upgrade Project with Clarification & Filtration and Outfall Relocation/Stormwater Management

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. The project addresses the requirements under the future NPDES Permit to be issued after EPA approval of the site specific water quality standards in 2014. The project initially anticipated a split construction approach with two funding sources for each project respectively. However for wage rate issues the construction portion will now be funded by USDA/RD exclusively while the DE SRF/RZED Bond will only fund the equipment pre-purchase. The remainder of the DE SRF/RZED bond issue was moved to the T7 project.

Design and permitting following this approach started in fiscal year 2013 and is expected to conclude in fiscal year 2014. The storm water management component of the project will provide storm water master planning for existing impervious areas and future construction. Construction of this required storm water management component was completed separately in the summer of 2013 under a Kent Conservation District project. The main project construction is expected to be completed in fiscal year 2016.

The project also incorporates a non-regulatory, voluntary redesign and relocation of the existing straight-line trapezoidal discharge channel to a more natural meandering channel with re-aeration basins for increased dissolved oxygen levels.

Clarifiers 1 and 2 are part of the original plant design and were installed in 1970. The superstructure for Clarifiers 1 and 2 consist of a bridge and walkway. Corrosion levels have reached a point that replacement is required. This has been incorporated into the WTF Nutrient Removal & Upgrade Project. The funding source will be Capital Projects Reserve.

### T4. 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.

**Treatment Plant Upgrades (Continued)****T5. 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.

**T6. 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.

**T7. Air Blower System Optimization**

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 project now includes a backup electric generation component increasing the overall project cost. The funding is DE SRF Planning Grant of \$50,000 and a County matching contribution \$60,000 from the Sewer Operating Revenue. Final project design and construction was increased from previous budget years due to an expanded scope. It will now be funded exclusively by the DE SRF RZED Bond in the amount of \$3 million for a project total of \$3,110,000. The time line was pushed out to avoid wage rate issues and establish a complete time separation of the T3 and T7 projects. *The former budget designation was Aeration System Improvements.*

**T8. Biosolids Capacity Expansion**

The project will study the options for biosolids capacity expansion which may include construction of additional passive solar drying chambers and/or replacement of the gas dryers and associated processing equipment at the wastewater treatment facility. The project will include design and construction. The proposed funding source is USDA loan. *The former budget designation was Passive Solar Drying Chamber Expansion.*

**T8A. Guaranteed Energy Efficiency Project**

The wastewater facility's electric energy usage is closely tied to the efficiency of the diffuser system in the aeration basins. Furthermore, the natural gas usage is linked to the biosolids drying equipment. Both systems are approaching the end of useful life cycle of 20 years. The project will analyze both parts of the system and determine if enough energy savings can be found to fund the capital outlay. If this is not the case, separate projects are proposed to upgrade the equipment. In the case the savings are available the State Procurement lays out an approach using an Energy Service Company to assist in the design and construction. USDA funding is available for the project for rural wastewater contributors. However, City of Dover is considered non-rural and additional funding must be made available from a different source. The proposed funding sources are County-issued bond and USDA loan.

**T9. Implement Shed**

The project will construct a 40' by 60' shed for storing tools, equipment and two sewer vacuum trucks. The proposed funding source is Operating Revenue.

## **Conveyance System Expansion and Upgrades**

### **CS1. 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. To date, 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.

### **CS2. DSWA Sandtown Leachate Transmission System**

This project is to provide a conveyance system for leachate from the Sandtown Landfill storage tanks to the existing County collection system in the Felton Sewer Area. The existing infrastructure of the Felton Sewer Area will convey the leachate to the wastewater treatment facility. The project includes planning, design and construction. The contract user agreement was signed in December 2011 and a design engineering contract was authorized in March 2012. The funding source is Aid-in-Construction (DSWA Loan).

**Sanitary Sewer Districts****SSD1. 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 funding sources are a USDA Loan and a USDA Grant.

**SSD2. 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 sources are a USDA Loan and a USDA Grant.

**SSD3. 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. Three mobile home parks are served by community sewer systems badly in need of repair and upgrades. Necessary supplemental funding was obtained from DNREC in April 2013. This funding is shown in the Amended Fiscal Year 2014 column as an increase of \$283,107. The funding source is a State of Delaware Revolving Fund Loan.

**SSD4. 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 sources are District Impact Fees and State of Delaware SRF Grant and Loan.

**SSD5. Milford Neck 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 38 EDU's. The funding sources are a USDA Loan and a USDA Grant.



**Pump Station Upgrades****P1. Pump Station 1 (Smyrna) Lag Pump Replacement**

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

**P2. Pump Station 3 (Dover) Spare Pump Rotating Assembly**

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

**P3. 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.

**P4. 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.

**P5. 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.

**P6. Pump Station 17 (Harrington) Relocate Septage Screen Process and Build Pre-Treatment System**

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 maintenance intensive. The equipment has an eight (8) year replacement cycle if well maintained and was slated for replacement in fiscal year 2012. However, a new county-wide unit will be placed at PS 17 (Harrington) and the use of the existing units will be discontinued. The funding source is Septage Loan.

**P7. Pump Station 17 (Harrington) Purchase of Spare Pump**

This pump station was turned over to Public Works as part of an 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.

**P8. Pump Station 17 (Harrington) Influent Management Improvements**

This project will replace the existing screening basket and crane system with different equipment in order to provide better influent management. The funding source will be fiscal year 2015 Operating Revenue.

**P9. 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 79 pump stations and 14 lift stations. The replacement cycles for generator equipment requires us to restart the cycle in fiscal year 2013. The emergency generator at PS23 (Kentwood Mobile Home Park) will be replaced in fiscal year 2014. The funding source is Operating Revenue.

P10. 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.



**Equipment:****E1. Used Bio-solids Spreader Vehicle**

This project replaces an existing piece of equipment used to spread bio-solids on agricultural lands. The funding source is Operating Revenue.

**E2. 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 Operating Revenue.

**E3. Loader**

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

**E4. 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 Operating Revenue.

**E5. 8" Diameter Portable Pump**

This project is the purchase of an 8" portable pump to replace an existing 8" pump. There are five existing portable pumps which include two – 8", two – 4" and one – 6". The funding source is Operating Revenue.

**E6. 6" Diameter 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 five existing portable pumps which include two – 8", two – 4" and one – 6". The funding source is Operating Revenue.

|                      |
|----------------------|
| <b>Landfill Fund</b> |
|----------------------|

**Function**

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

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

The HLCC's total potential cash out budget covering 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. In December 2012 Levy Court approved the Memorandum of Understanding and the HLCC Agreement regarding the Operation and Maintenance Plan Implementation. DNREC has determined that a remedy has been completed in accordance with the approved Plan and all requirements of the original Consent Decree have been met. Therefore DNREC filed an Order of Dismissal with the Court in August of 2013.

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

| Landfill Fund                        | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|
| <b>Beginning Fund Balance</b>        | \$ 646,559        | \$ 613,612        | \$ 582,071         | \$ 560,071         |
| <b>Revenues</b>                      |                   |                   |                    |                    |
| Interest                             | 259               | 1,205             | 1,000              | 1,000              |
| <b>Total</b>                         | <b>259</b>        | <b>1,205</b>      | <b>1,000</b>       | <b>1,000</b>       |
| <b>Expenses</b>                      |                   |                   |                    |                    |
| Travel                               | -                 | 330               | -                  | -                  |
| Legal & Consulting                   | 28,366            | 26,359            | 15,000             | 2,500              |
| Operational Supplies                 | 5                 | 6                 | 3,000              | 2,000              |
| Equipment/Depreciation               |                   | 1,072             | -                  | 1,100              |
| Miscellaneous                        | -                 | 158               | -                  | -                  |
| Indirect Costs                       | 4,835             | 4,821             | 5,000              | 5,000              |
| <b>Total</b>                         | <b>33,206</b>     | <b>32,746</b>     | <b>23,000</b>      | <b>10,600</b>      |
| <b>Estimated Ending Fund Balance</b> | \$ 613,612        | \$ 582,071        | \$ 560,071         | \$ 550,471         |

## Street Light Fund

### Function

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

The Street Light Fund is currently made up of 131 active street light districts comprising approximately 12,659 units. As the administrator, the County is responsible for negotiating service enhancements, reimbursing power companies on a monthly basis for the electricity consumed and resolving any maintenance problems that may arise.

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

#### Expenses: Street Light Fund

| Departmental Expenses        | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|------------------------------|-------------------|-------------------|--------------------|--------------------|
| Operational Insurance        | 207               | 309               | 200                | 300                |
| Indirect Costs               | 81,696            | 81,928            | 50,300             | 50,300             |
| Administrative Services      | 37,389            | 70,503            | 113,000            | 115,500            |
| Office Supplies              | 116               | 200               | 100                | 100                |
| Legal & Contractual Services | 199               | 962               | 2,000              | 2,000              |
| Vehicle Expenses             | 1,025             | 1,111             | 1,700              | 1,700              |
| Electric Company Charges     | 655,558           | 696,562           | 721,600            | 734,900            |
| <b>Total</b>                 | <b>\$ 776,190</b> | <b>\$ 851,575</b> | <b>\$ 888,900</b>  | <b>\$ 904,800</b>  |

## Summary of Street Light Revenue/Expenses by District

| Street Light District |                       | Number of Customers<br>Estimated for<br>FY 2015 | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-----------------------|---|-------------------|-------------------|--------------------|--------------------|
| #                     | Name                  |   |                   |                   |                    |                    |
| 1                     | Briar Park            | 141   | 11,066            | 10,986            | 12,100             | 12,200             |
| 2                     | Kent Acres            | 135   | 8,352             | 9,304             | 6,900              | 6,400              |
| 3                     | Rodney Village        | 381   | 31,797            | 31,892            | 26,000             | 23,100             |
| 4                     | Capitol Park          | 212   | 21,991            | 22,064            | 16,500             | 15,200             |
| 6                     | Richardson Estates    | 22  | 1,400             | 1,395             | 1,100              | 1,100              |
| 8                     | Moores Lake           | 236   | 21,883            | 21,843            | 17,600             | 16,000             |
| 9                     | Old Mill Acres I      | 64  | 4,694             | 4,681             | 3,700              | 3,500              |
| 10                    | Northridge            | 128   | 7,653             | 7,663             | 7,600              | 7,600              |
| 11                    | Brookdale Heights     | 61  | 4,735             | 4,933             | 5,500              | 5,800              |
| 13                    | Windswept             | 58  | 4,671             | 4,873             | 5,500              | 5,800              |
| 14                    | Star Hill             | 174   | 9,526             | 9,465             | 10,200             | 10,000             |
| 21                    | Tamarac/Burwood       | 31  | 3,025             | 3,252             | 3,600              | 3,800              |
| 22                    | Sheffield Farms       | 121   | 8,370             | 8,689             | 9,800              | 10,300             |
| 23                    | Kentbourne            | 52  | 5,263             | 5,623             | 6,200              | 6,600              |
| 24                    | Eagles Nest           | 99  | 8,234             | 8,222             | 6,700              | 6,100              |
| 25                    | Old Mill Acres II     | 77  | 7,508             | 8,453             | 5,900              | 5,400              |
| 26                    | Pennwood              | 141   | 13,433            | 13,327            | 11,100             | 9,900              |
| 27                    | Hidden Acres          | 95  | 9,799             | 10,180            | 11,600             | 12,200             |
| 28                    | Windy Way             | 53  | 2,647             | 2,643             | 2,600              | 2,600              |
| 39                    | Brookfield            | 134   | 11,766            | 12,193            | 13,900             | 14,700             |
| 41                    | Stonegate             | 181   | 15,345            | 15,916            | 18,100             | 19,000             |
| 42                    | John-Charlton Estates | 56  | 5,620             | 5,859             | 6,600              | 7,000              |
| 44                    | Wild Quail            | 185   | 7,826             | 7,816             | 7,800              | 7,800              |
| 48                    | Sandy Hills           | 149   | 8,117             | 9,785             | 11,300             | 13,500             |
| 49                    | Pleasant Woods        | 19  | 1,051             | 1,050             | 1,000              | 1,000              |
| 51                    | Normansmeade          | 60  | 3,258             | 3,277             | 3,300              | 3,200              |
| 54                    | Winding Ridge         | 46  | 2,677             | 2,547             | 2,500              | 2,500              |
| 55                    | Kentwood              | 284   | 12,533            | 12,727            | 10,400             | 9,800              |
| 56                    | Riverview Estates     | 167   | 7,587             | 7,618             | 7,600              | 7,600              |
| 57                    | Jonathans Landing     | 174   | 7,860             | 7,839             | 7,800              | 7,800              |
| 58                    | Misty Pines           | 56  | 6,589             | 6,903             | 7,900              | 8,300              |
| 59                    | South Glen            | 27  | 1,469             | 1,461             | 1,500              | 1,500              |
| 60                    | Summerfield Village   | 18  | 1,456             | 1,460             | 1,500              | 1,400              |
| 61                    | Carlisle Village IV   | 63  | 2,963             | 2,912             | 2,900              | 2,900              |
| 62                    | Canterville           | 39  | 1,774             | 1,754             | 1,700              | 1,700              |
| 63                    | Church Creek          | 135   | 9,873             | 10,297            | 11,600             | 12,100             |
| 64                    | Meadow Ridge          | 30  | 1,923             | 1,921             | 1,900              | 1,900              |
| 66                    | Magnolia Meadows      | 67  | 3,799             | 3,808             | 3,800              | 3,800              |
| 67                    | Moores Meadows        | 110   | 10,576            | 11,719            | 11,600             | 13,300             |
| 68                    | The Orchards          | 176   | 17,590            | 17,569            | 22,100             | 22,800             |
| 71                    | Oaknoll               | 69  | 3,928             | 3,917             | 3,900              | 3,900              |
| 72                    | Fields of Magnolia    | 51  | 4,581             | 4,785             | 5,400              | 5,700              |
| 73                    | Pleasant Hill Farms   | 89  | 7,464             | 7,704             | 8,800              | 9,300              |

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

| Street Light District |                             | Number of<br>Customers<br>Estimated for<br>FY 2015 | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-----------------------------|--|-------------------|-------------------|--------------------|--------------------|
| #                     | Name                        |  |                   |                   |                    |                    |
| 74                    | Chimney Hill                | 221  | 12,014            | 11,991            | 12,000             | 12,000             |
| 75                    | Dykes Branch                | 239  | 18,414            | 18,394            | 21,300             | 22,600             |
| 76                    | Crystal Creek               | 18   | 1,314             | 1,324             | 1,300              | 1,300              |
| 77                    | Meadowbrook Acres           | 183  | 6,564             | 6,393             | 6,200              | 6,200              |
| 78                    | Village of Wild Quail       | 84   | 4,577             | 4,468             | 4,400              | 4,400              |
| 79                    | Hunters Ridge               | 65   | 3,967             | 3,978             | 4,000              | 3,900              |
| 80                    | Maplehurst                  | 13   | 1,046             | 1,047             | 1,000              | 1,000              |
| 81                    | Doe Run                     | 31   | 3,008             | 3,157             | 3,600              | 3,800              |
| 83                    | Cardinal Hills              | 65   | 4,313             | 4,332             | 4,300              | 4,300              |
| 84                    | Rolling Meadows             | 85   | 4,490             | 4,548             | 4,500              | 4,500              |
| 85                    | Village Drive               | 16   | 890               | 974               | 900                | 900                |
| 86                    | Twelve Oaks                 | 42   | 7,479             | 7,479             | 5,800              | 5,300              |
| 87                    | Carlisle Village I, II, III | 173  | 7,903             | 7,874             | 7,800              | 7,800              |
| 88                    | Planters Woods              | 100  | 5,484             | 5,529             | 5,500              | 5,500              |
| 89                    | Garrison Lake West/Fairway  | 27   | 1,793             | 1,785             | 1,800              | 1,800              |
| 90                    | Traybern                    | 43   | 4,116             | 4,208             | 4,800              | 5,000              |
| 92                    | Wynn Wood                   | 182  | 18,216            | 19,015            | 21,700             | 22,900             |
| 93                    | Mt. Vernon Estates          | 76   | 5,847             | 6,687             | 6,800              | 7,200              |
| 94                    | Jacksons Ridge              | 52   | 4,590             | 4,836             | 5,400              | 5,800              |
| 95                    | Planters Run                | 80   | 4,532             | 4,690             | 5,300              | 5,500              |
| 96                    | Pleasant Valley             | 40   | 2,646             | 2,646             | 2,600              | 2,600              |
| 97                    | Stag Crossing               | 42   | 2,338             | 2,360             | 2,300              | 2,300              |
| 98                    | Fernwood                    | 73   | 5,218             | 5,484             | 6,000              | 6,300              |
| 99                    | Burtonwood Village          | 96   | 5,438             | 5,408             | 5,400              | 5,400              |
| 100                   | Chestnut Ridge              | 36   | 2,143             | 2,143             | 2,100              | 2,100              |
| 101                   | Lakeshore Village           | 459  | 23,649            | 23,749            | 23,700             | 23,700             |
| 102                   | Pheasant Pointe II          | 61   | 3,350             | 3,349             | 3,300              | 3,300              |
| 103                   | Brenford Station            | 217  | 10,048            | 10,161            | 10,000             | 10,000             |
| 104                   | Rockland Hills              | 82   | 4,460             | 4,452             | 4,400              | 4,400              |
| 105                   | Greenview/Highview Acr.     | 102  | 13,008            | 13,295            | 10,100             | 9,200              |
| 106                   | Grand Oaks                  | 95   | 9,247             | 9,196             | 7,300              | 6,700              |
| 107                   | Rockland West               | 45   | 2,686             | 2,686             | 2,700              | 2,700              |
| 108                   | Derbywood                   | 34   | 3,113             | 3,215             | 3,700              | 3,800              |
| 109                   | Otter Run                   | 53   | 3,257             | 3,254             | 3,200              | 3,200              |
| 110                   | Twin Willows                | 158  | 8,257             | 8,260             | 8,100              | 8,100              |
| 111                   | Grandview Meadows           | 53   | 5,480             | 5,708             | 6,500              | 6,900              |
| 112                   | Quail Landing               | 86   | 7,901             | 8,161             | 9,100              | 9,500              |
| 113                   | Riverside                   | 83   | 8,066             | 8,374             | 9,600              | 10,000             |
| 114                   | Wicksfield                  | 202  | 13,896            | 13,891            | 15,200             | 13,900             |
| 115                   | Stonewater Creek            | 37   | 2,719             | 2,722             | 2,700              | 2,700              |
| 118                   | Weatherstone Crossing       | 61   | 6,649             | 7,533             | 7,900              | 8,600              |
| 120                   | Chestnut Ridge Sec 2        | 56   | 3,241             | 3,227             | 3,200              | 3,200              |
| 121                   | Pine Ridge                  | 91   | 4,316             | 4,263             | 4,300              | 4,300              |
| 122                   | Heritage Trace              | 140  | 6,811             | 6,803             | 6,800              | 6,800              |
| 123                   | Providence Hill             | 29   | 1,745             | 1,739             | 1,700              | 1,700              |

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

| Street Light District |                                      | Number of Customers<br>Estimated for<br>FY 2015 | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|--------------------------------------|---|-------------------|-------------------|--------------------|--------------------|
| #                     | Name                                 |   |                   |                   |                    |                    |
| 124                   | Stone Ridge                          | 81  | 8,006             | 8,380             | 6,300              | 5,800              |
| 126                   | Country Field                        | 60  | 6,204             | 6,472             | 7,400              | 7,800              |
| 127                   | Pinehurst Village                    | 128   | 6,317             | 6,308             | 6,300              | 6,300              |
| 128                   | Laureltowne                          | 95  | 2,859             | 2,926             | 2,700              | 3,800              |
| 129                   | Point Landing                        | 96  | 3,437             | 3,436             | 3,400              | 3,400              |
| 130                   | Harmony Hill                         | 31  | 1,946             | 1,573             | 2,000              | 1,900              |
| 131                   | The First Tenth                      | 15  | 1,715             | 1,793             | 1,300              | 1,200              |
| 132                   | Estates at Wild Quail                | 61  | 10,153            | 10,220            | 10,100             | 10,100             |
| 133                   | Longacre Village                     | 194   | 13,993            | 17,470            | 18,300             | 17,600             |
| 134                   | Whitetail Run                        | 104   | 7,901             | 10,196            | 11,100             | 10,100             |
| 135                   | Brenford Woods                       | 110   | 3,714             | 3,744             | 3,700              | 3,700              |
| 136                   | Hampton Hills                        | 47  | 8,925             | 8,763             | 9,800              | 10,700             |
| 137                   | Jockey Hollow                        | 89  | 3,704             | 3,644             | 3,600              | 3,600              |
| 138                   | Satterfield                          | 119   | 7,512             | 7,865             | 9,000              | 8,300              |
| 139                   | Spring Meadow                        | 246   | 7,168             | 7,148             | 7,100              | 7,100              |
| 140                   | Meadows at Chestnut Ridge            | 118   | 4,671             | 4,627             | 4,600              | 4,600              |
| 141                   | Townsend Fields                      | 54  | 2,976             | 2,977             | 3,000              | 3,000              |
| 143                   | Olde Field Village                   | 51  | 2,008             | 2,049             | 2,000              | 2,000              |
| 144                   | Breeders Crown Farm                  | 63  | 4,649             | 4,831             | 5,500              | 5,600              |
| 145                   | Courseys Point                       | 59  | 2,319             | 2,382             | 2,400              | 2,400              |
| 146                   | Garrison Circle                      | 29  | 1,262             | 1,266             | 1,300              | 1,300              |
| 147                   | Rsrv Chestnut Ridge                  | 255   | 13,317            | 15,451            | 14,600             | 13,800             |
| 149                   | Timber Mills                         | 86  | 3,344             | 3,295             | 3,300              | 3,300              |
| 150                   | Pintail Point                        | 38  | 4,699             | 4,705             | 4,700              | 4,700              |
| 151                   | Champions Club Johnathans<br>Landing | 121   | 5,047             | 5,002             | 5,200              | 5,100              |
| 152                   | Roesville Estates                    | 74  | 3,177             | 3,282             | 2,800              | 3,400              |
| 153                   | Barrett Farms                        | 41  | 4,221             | 4,404             | 5,000              | 5,300              |
| 157                   | Village of Eastridge                 | 50  | 3,602             | 3,800             | 4,300              | 4,800              |
| 158                   | Willowood                            | 233   | 7,023             | 6,989             | 7,200              | 9,200              |
| 161                   | Hazel Farm                           | 136   | 15,976            | 20,695            | 20,600             | 23,100             |
| 163                   | Pickering Point                      | 48  | 1,302             | 1,789             | 1,700              | 1,900              |
| 164                   | Quail's Nest                         | 80  | 5,402             | 5,632             | 6,300              | 6,500              |
| 165                   | Hunters Run                          | 41  | 6,171             | 5,952             | 7,100              | 7,500              |
| 166                   | Lynnwood Village                     | 32  | 2,805             | 3,930             | 3,300              | 3,000              |
| 167                   | Dogwood Meadows                      | 102   | 4,521             | 4,521             | 4,500              | 4,500              |
| 168                   | Fiddlers Creek                       | 40  | 3,411             | 4,121             | 3,700              | 3,100              |
| 169                   | Village of Noble Pond                | 138   | -                 | 11,556            | 12,800             | 15,900             |
| 170                   | East Bay Point                       | 38  | 4,303             | 4,819             | 5,100              | 5,600              |
| 171                   | Wood Field                           | 226   | 13,394            | 14,446            | 13,200             | 13,200             |
| 172                   | Willow Grove                         | 44  | -                 | 3,946             | 5,700              | 5,700              |
| 173                   | Robin Hill                           | 18  | -                 | 764               | 1,500              | 1,300              |
| 175                   | Fox Hollow                           | 59  | -                 | -                 | -                  | 2,200              |
| 176                   | Victoria Meadows                     | 17  | -                 | -                 | -                  | 2,200              |
| <b>Grand Total</b>    |                                      | <b>12,659</b>                                   | <b>837,065</b>    | <b>884,282</b>    | <b>888,900</b>     | <b>904,800</b>     |

**Comparison of Annual Street Light Fees per Unit**

| Street Light District |                       | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-----------------------|-------------------|-------------------|--------------------|--------------------|
| #                     | Name                  |                   |                   |                    |                    |
| 1                     | Briar Park            | 77.45             | 77.45             | 86.05              | 86.84              |
| 2                     | Kent Acres            | 60.78             | 67.92             | 50.77              | 47.23              |
| 3                     | Rodney Village        | 79.81             | 79.81             | 65.97              | 60.63              |
| 4                     | Capitol Park          | 98.35             | 98.35             | 78.01              | 71.72              |
| 6                     | Richardson Estates    | 63.36             | 63.36             | 51.27              | 47.86              |
| 8                     | Moores Lake           | 92.46             | 92.46             | 74.61              | 67.93              |
| 9                     | Old Mill Acres I      | 73.11             | 73.11             | 58.19              | 53.94              |
| 10                    | Northridge            | 59.70             | 59.71             | 59.71              | 59.71              |
| 11                    | Brookdale Heights     | 77.22             | 79.95             | 90.96              | 94.65              |
| 13                    | Windswept             | 80.46             | 83.71             | 95.25              | 100.10             |
| 14                    | Star Hill             | 50.35             | 50.89             | 56.63              | 57.32              |
| 21                    | Tamarac/Burwood       | 97.02             | 101.23            | 115.50             | 121.39             |
| 22                    | Sheffield Farms       | 68.78             | 71.52             | 80.91              | 85.41              |
| 23                    | Kentbourne            | 100.63            | 105.15            | 119.68             | 127.14             |
| 24                    | Eagles Nest           | 83.17             | 83.05             | 67.41              | 61.18              |
| 25                    | Old Mill Acres II     | 97.28             | 109.53            | 76.77              | 70.74              |
| 26                    | Pennwood              | 94.27             | 94.31             | 78.69              | 70.24              |
| 27                    | Hidden Acres          | 102.08            | 106.58            | 121.62             | 128.55             |
| 28                    | Windy Way             | 49.52             | 49.52             | 49.52              | 49.52              |
| 39                    | Brookfield            | 87.02             | 90.04             | 103.28             | 109.66             |
| 41                    | Stonegate             | 84.47             | 87.81             | 100.06             | 104.92             |
| 42                    | John-Charlton Estates | 99.70             | 103.88            | 118.25             | 124.18             |
| 44                    | Wild Quail            | 42.23             | 42.23             | 42.23              | 42.23              |
| 48                    | Sandy Hills           | 70.18             | 72.81             | 82.86              | 90.82              |
| 49                    | Pleasant Woods        | 55.29             | 54.90             | 54.90              | 54.90              |
| 51                    | Normansmeade          | 54.21             | 54.21             | 54.21              | 54.07              |
| 54                    | Winding Ridge         | 55.21             | 55.21             | 55.21              | 55.02              |
| 55                    | Kentwood              | 44.13             | 44.15             | 36.74              | 34.42              |
| 56                    | Riverview Estates     | 45.61             | 45.61             | 45.61              | 45.56              |
| 57                    | Jonathans Landing     | 44.96             | 44.96             | 44.96              | 44.91              |
| 58                    | Misty Pines           | 117.53            | 122.66            | 140.54             | 148.12             |
| 59                    | South Glen            | 54.06             | 54.06             | 54.06              | 53.74              |
| 60                    | Summerfield Village   | 80.58             | 80.58             | 80.58              | 80.10              |
| 61                    | Carlisle Village IV   | 45.58             | 45.58             | 45.58              | 45.58              |
| 62                    | Canterville           | 44.46             | 44.46             | 44.46              | 44.24              |
| 63                    | Church Creek          | 72.82             | 75.63             | 86.22              | 89.89              |
| 64                    | Meadow Ridge          | 64.05             | 64.05             | 64.05              | 63.48              |
| 66                    | Magnolia Meadows      | 56.66             | 56.66             | 56.66              | 56.53              |
| 67                    | Moores Meadows        | 95.88             | 106.42            | 105.51             | 120.74             |
| 68                    | The Orchards          | 99.81             | 99.81             | 125.63             | 129.63             |
| 71                    | Oaknoll               | 56.64             | 56.64             | 56.64              | 56.39              |
| 72                    | Fields of Magnolia    | 89.65             | 93.41             | 106.49             | 111.94             |
| 73                    | Pleasant Hill Farms   | 83.80             | 86.33             | 99.37              | 104.46             |



**Comparison of Annual Street Light Fees per Unit (Continued)**

| Street Light District |                             | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|-----------------------------|-------------------|-------------------|--------------------|--------------------|
| #                     | Name                        |                   |                   |                    |                    |
| 74                    | Chimney Hill                | 54.15             | 54.15             | 54.15              | 54.08              |
| 75                    | Dykes Branch                | 76.32             | 76.32             | 89.21              | 94.52              |
| 76                    | Crystal Creek               | 72.81             | 72.81             | 72.81              | 71.85              |
| 77                    | Meadowbrook Acres           | 33.61             | 33.61             | 33.61              | 33.61              |
| 78                    | Village of Wild Quail       | 52.94             | 52.94             | 52.94              | 52.74              |
| 79                    | Hunters Ridge               | 61.02             | 61.02             | 61.02              | 60.75              |
| 80                    | Maplehurst                  | 80.47             | 80.47             | 80.47              | 79.80              |
| 81                    | Doe Run                     | 97.02             | 101.84            | 115.50             | 121.65             |
| 83                    | Cardinal Hills              | 66.20             | 66.20             | 66.20              | 65.93              |
| 84                    | Rolling Meadows             | 52.80             | 52.80             | 52.80              | 52.70              |
| 85                    | Village Drive               | 55.61             | 55.61             | 55.61              | 55.61              |
| 86                    | Twelve Oaks                 | 178.07            | 178.07            | 138.60             | 126.38             |
| 87                    | Carlisle Village I, II, III | 45.30             | 45.30             | 45.30              | 45.30              |
| 88                    | Planters Woods              | 54.77             | 54.77             | 54.77              | 54.77              |
| 89                    | Garrison Lake West/Fairway  | 65.51             | 65.51             | 65.51              | 64.87              |
| 90                    | Traybern                    | 93.78             | 97.73             | 111.57             | 117.37             |
| 92                    | Wynn Wood                   | 100.04            | 104.37            | 119.17             | 125.68             |
| 93                    | Mt. Vernon Estates          | 75.96             | 87.67             | 89.77              | 94.34              |
| 94                    | Jacksons Ridge              | 88.19             | 92.39             | 104.48             | 111.10             |
| 95                    | Planters Run                | 56.65             | 58.63             | 66.22              | 69.33              |
| 96                    | Pleasant Valley             | 66.14             | 66.14             | 66.14              | 65.93              |
| 97                    | Stag Crossing               | 55.62             | 55.62             | 55.62              | 55.62              |
| 98                    | Fernwood                    | 69.74             | 72.92             | 81.87              | 86.40              |
| 99                    | Burtonwood Village          | 56.20             | 56.20             | 56.20              | 56.02              |
| 100                   | Chestnut Ridge              | 59.52             | 59.52             | 59.52              | 59.28              |
| 101                   | Lakeshore Village           | 51.36             | 51.60             | 51.60              | 51.58              |
| 102                   | Pheasant Pointe II          | 54.90             | 54.90             | 54.90              | 54.90              |
| 103                   | Brenford Station            | 46.10             | 46.10             | 46.10              | 46.10              |
| 104                   | Rockland Hills              | 53.90             | 53.90             | 53.90              | 53.70              |
| 105                   | Greenview/Highview Acr.     | 127.04            | 127.09            | 98.73              | 90.52              |
| 106                   | Grand Oaks                  | 96.74             | 96.80             | 76.80              | 70.90              |
| 107                   | Rockland West               | 59.68             | 59.68             | 59.68              | 59.30              |
| 108                   | Derbywood                   | 90.99             | 94.47             | 107.79             | 112.57             |
| 109                   | Otter Run                   | 61.18             | 61.18             | 61.18              | 60.86              |
| 110                   | Twin Willows                | 52.19             | 52.19             | 51.22              | 51.10              |
| 111                   | Grandview Meadows           | 103.06            | 107.49            | 122.90             | 129.34             |
| 112                   | Quail Landing               | 88.77             | 92.41             | 105.44             | 110.87             |
| 113                   | Riverside                   | 96.68             | 100.77            | 115.12             | 121.05             |
| 114                   | Wicksfield                  | 68.76             | 68.76             | 75.01              | 68.76              |
| 115                   | Stonewater Creek            | 73.45             | 73.45             | 73.45              | 73.21              |
| 118                   | Weatherstone Crossing       | 109.00            | 123.49            | 129.95             | 140.47             |
| 120                   | Chestnut Ridge Sec 2        | 57.61             | 57.61             | 57.61              | 57.61              |
| 121                   | Pine Ridge                  | 46.82             | 46.82             | 46.82              | 46.82              |
| 122                   | Heritage Trace              | 48.59             | 48.59             | 48.59              | 48.53              |
| 123                   | Providence Hill             | 59.96             | 59.96             | 59.96              | 59.96              |

**Comparison of Annual Street Light Fees per Unit (Continued)**

| Street Light District |                                      | Actual<br>FY 2012 | Actual<br>FY 2013 | Amended<br>FY 2014 | Adopted<br>FY 2015 |
|-----------------------|--------------------------------------|-------------------|-------------------|--------------------|--------------------|
| #                     | Name                                 |                   |                   |                    |                    |
| 124                   | Stone Ridge                          | 98.84             | 98.84             | 77.49              | 71.35              |
| 126                   | Country Field                        | 103.40            | 107.82            | 123.30             | 129.68             |
| 127                   | Pinehurst Village                    | 49.25             | 49.25             | 49.25              | 49.18              |
| 128                   | Laureltowne                          | 38.45             | 38.45             | 35.18              | 39.50              |
| 129                   | Point Landing                        | 35.72             | 35.72             | 35.72              | 35.72              |
| 130                   | Harmony Hill                         | 62.34             | 50.75             | 64.51              | 62.75              |
| 131                   | The First Tenth                      | 114.30            | 114.30            | 89.00              | 82.49              |
| 132                   | Estates at Wild Quail                | 166.11            | 166.11            | 166.11             | 166.11             |
| 133                   | Longacre Village                     | 87.36             | 101.88            | 100.02             | 90.68              |
| 134                   | Whitetail Run                        | 75.96             | 97.94             | 106.75             | 96.93              |
| 135                   | Brenford Woods                       | 33.66             | 33.66             | 33.66              | 33.59              |
| 136                   | Hampton Hills                        | 171.93            | 182.04            | 209.38             | 226.76             |
| 137                   | Jockey Hollow                        | 40.94             | 40.94             | 40.94              | 40.85              |
| 138                   | Satterfield                          | 97.56             | 102.14            | 116.31             | 67.69              |
| 139                   | Spring Meadow                        | 28.77             | 29.02             | 29.02              | 29.02              |
| 140                   | Meadows at Chestnut Ridge            | 39.19             | 39.19             | 39.19              | 39.19              |
| 141                   | Townsend Fields                      | 55.09             | 55.09             | 55.09              | 55.09              |
| 143                   | Olde Field Village                   | 39.38             | 39.38             | 39.38              | 39.21              |
| 144                   | Breeders Crown Farm                  | 73.57             | 76.63             | 87.79              | 89.39              |
| 145                   | Courseys Point                       | 38.45             | 39.70             | 39.70              | 40.14              |
| 146                   | Garrison Circle                      | 43.52             | 43.52             | 43.52              | 43.22              |
| 147                   | Rsrv Chestnut Ridge                  | 69.57             | 69.57             | 65.36              | 54.05              |
| 149                   | Timber Mills                         | 38.31             | 38.31             | 38.31              | 38.31              |
| 150                   | Pintail Point                        | 123.66            | 123.66            | 123.66             | 123.66             |
| 151                   | Champions Club Johnathans<br>Landing | 41.34             | 41.34             | 42.97              | 42.03              |
| 152                   | Roesville Estates                    | 50.93             | 47.87             | 40.47              | 45.45              |
| 153                   | Barrett Farms                        | 102.96            | 107.42            | 122.76             | 129.20             |
| 157                   | Village of Eastridge                 | 87.86             | 87.86             | 86.67              | 96.73              |
| 158                   | Willowwood                           | 41.07             | 40.46             | 41.09              | 38.70              |
| 161                   | Hazel Farm                           | 128.79            | 156.63            | 151.67             | 169.54             |
| 163                   | Pickering Point                      | -                 | 51.52             | 36.35              | 39.23              |
| 164                   | Quail's Nest                         | 67.52             | 70.39             | 79.36              | 80.64              |
| 165                   | Hunters Run                          | 145.06            | 145.17            | 171.99             | 183.61             |
| 166                   | Lynnwood Village                     | 87.67             | 122.82            | 104.20             | 94.08              |
| 167                   | Dogwood Meadows                      | 44.32             | 44.32             | 44.32              | 44.32              |
| 168                   | Fiddlers Creek                       | 78.23             | 103.03            | 92.63              | 77.58              |
| 169                   | Village of Noble Pond                | -                 | 108.50            | 92.65              | 115.42             |
| 170                   | East Bay Point                       | 112.92            | 126.82            | 134.78             | 146.45             |
| 171                   | Wood Field                           | 58.47             | 63.81             | 58.47              | 58.39              |
| 172                   | Willow Grove                         | -                 | -                 | 129.05             | 129.16             |
| 173                   | Robin Hill                           | -                 | -                 | 81.44              | 69.64              |
| 175                   | Fox Hollow                           | -                 | -                 | 36.50              | 36.85              |
| 176                   | Victoria Meadows                     | -                 | -                 | 100.50             | 126.85             |

|                              |
|------------------------------|
| <b>Trash Collection Fund</b> |
|------------------------------|

**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 135 active Trash Collection Districts. The fiscal year 2015 budget projects approximately 12,932 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, an administrative fee and a replacement waste can fee. The established annual service rate for fiscal years 2015 - 2017 for districts without yard waste is \$223 and \$255 with yard waste. This rate was based on the latest bid results which are valid through 2017.

The previous rates were \$223 for districts without yard waste service and \$255 with yard waste service which were effective for fiscal years 2012 - 2014.

Expenses: Trash Collection Fund

| Departmental Expenses        | Actual<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| Operational Insurance        | 207                 | 309                 | 300                 | 400                 |
| Indirect Costs               | 79,235              | 79,508              | 50,300              | 50,300              |
| Administrative Services      | 70,817              | 82,552              | 108,500             | 110,600             |
| Office Supplies              | 196                 | 429                 | 2,000               | 2,000               |
| Furniture & Equipment        | -                   | 38,086              | -                   | -                   |
| Legal & Contractual Services | 1,793               | 862                 | 3,500               | 3,500               |
| Vehicle Expenses             | 3,076               | 3,335               | 4,800               | 7,200               |
| Miscellaneous                | 4,844               | 1,846               | 100                 | 100                 |
| Equipment                    | -                   | -                   | 500                 | 128,600             |
| Trash Collection             | 2,364,118           | 2,482,873           | 2,881,800           | 2,905,000           |
| Capital Expense              | 22,505              | -                   | -                   | -                   |
| <b>Total</b>                 | <b>\$ 2,546,791</b> | <b>\$ 2,689,800</b> | <b>\$ 3,051,800</b> | <b>\$ 3,207,700</b> |

**Summary of Trash Collection Revenue/Expense by District**

| Trash Collection District |                                 | Number of Customers Estimated for FY 2015 | Yard Waste | Actual FY 2012 | Actual FY 2013 | Amended FY 2014 | Adopted FY 2015 |
|---------------------------|---------------------------------|---|------------|----------------|----------------|-----------------|-----------------|
| #                         | Name                            |   |            |                |                |                 |                 |
| 1                         | Briar Park                      | 141                                       | Y          | 35,588         | 35,351         | 35,300          | 36,000          |
| 2                         | Kent Acres                      | 139                                       | Y          | 35,345         | 35,195         | 34,800          | 35,400          |
| 3                         | Rodney Village                  | 395                                       | Y          | 103,241        | 103,158        | 102,000         | 100,700         |
| 4                         | Capitol Park                    | 204                                       | Y          | 54,517         | 53,829         | 51,500          | 52,000          |
| 5                         | Taylor Estates                  | 53  | Y          | 13,540         | 13,301         | 13,300          | 13,500          |
| 6                         | Richardson Estates              | 37  | Y          | 9,265          | 9,261          | 9,300           | 9,400           |
| 7                         | Woodland Beach                  | 62  | N          | 13,961         | 13,780         | 13,500          | 13,800          |
| 8                         | Moore's Lake                    | 563                                       | Y          | 141,025        | 141,241        | 140,500         | 143,600         |
| 9                         | South Old Mill Road             | 190                                       | Y          | 47,022         | 47,204         | 47,000          | 48,500          |
| 10                        | Northridge Trailer Park         | 123                                       | Y          | 30,482         | 30,672         | 30,800          | 31,400          |
| 11                        | Brookdale                       | 60  | Y          | 15,032         | 15,017         | 14,800          | 15,300          |
| 12                        | S Dover Manor                   | 311                                       | Y          | 78,449         | 78,040         | 77,800          | 79,300          |
| 14                        | Star Hill                       | 263                                       | Y          | 112,405        | 106,334        | 103,800         | 67,100          |
| 15                        | Woodbury                        | 62  | N          | 13,481         | 13,465         | 13,300          | 13,800          |
| 16                        | Richardson Circle/Holly Circle  | 96  | N          | 20,965         | 20,692         | 20,400          | 21,400          |
| 17                        | Orchard/Hillside/Cntrbry Trails | 136                                       | N          | 29,182         | 29,548         | 29,200          | 30,300          |
| 18                        | Felton Heights                  | 84  | Y          | 21,573         | 21,530         | 21,300          | 21,400          |
| 19                        | Royal Grant                     | 218                                       | Y          | 54,525         | 54,278         | 54,000          | 55,600          |
| 20                        | Generals Greene                 | 95  | Y          | 24,424         | 24,610         | 23,800          | 24,200          |
| 24                        | Eagles Nest                     | 103                                       | Y          | 25,750         | 25,750         | 25,800          | 26,300          |
| 25                        | Old Mill Acres II               | 87  | Y          | 21,795         | 21,795         | 21,800          | 22,200          |
| 27                        | Hidden Acres                    | 95  | Y          | 23,983         | 23,834         | 23,800          | 24,200          |
| 28                        | Brighton Place/Windy Way        | 54  | Y          | 13,612         | 13,590         | 13,500          | 13,800          |
| 29                        | Hickory Dale                    | 207                                       | Y          | 52,213         | 52,188         | 51,800          | 52,800          |
| 30                        | Cypress Gardens                 | 114                                       | Y          | 28,632         | 28,571         | 28,500          | 29,100          |
| 31                        | DuPont Manor                    | 71  | Y          | 17,505         | 16,029         | 18,300          | 18,100          |
| 32                        | Garrisons Lake I                | 85  | Y          | 21,334         | 21,370         | 21,300          | 21,700          |
| 33                        | Lakewind                        | 70  | N          | 15,063         | 15,098         | 15,100          | 15,600          |
| 34                        | Woodshaven                      | 146                                       | Y          | 36,688         | 36,685         | 36,500          | 37,200          |
| 35                        | Hazelwood                       | 39  | N          | 8,807          | 8,569          | 8,400           | 8,700           |
| 36                        | Hunters Point                   | 86  | Y          | 21,563         | 21,549         | 21,500          | 21,900          |
| 37                        | Artis Drive                     | 61  | N          | 13,246         | 13,326         | 13,100          | 13,600          |
| 38                        | North Magnolia                  | 246                                       | Y          | 62,009         | 62,155         | 61,800          | 62,700          |
| 39                        | Brookfield                      | 148                                       | Y          | -              | -              | -               | 37,700          |
| 40                        | Bakers Choice                   | 56  | Y          | 14,426         | 14,374         | 14,000          | 14,300          |
| 41                        | Stonegate                       | 180                                       | Y          | 45,056         | 45,064         | 45,000          | 45,900          |
| 43                        | Green Briar                     | 32  | Y          | 8,102          | 8,021          | 8,000           | 8,200           |
| 44                        | Wild Quail                      | 177                                       | Y          | 44,324         | 44,269         | 44,300          | 45,100          |
| 45                        | Messina Hill                    | 49  | Y          | 12,452         | 12,578         | 12,300          | 12,500          |
| 46                        | South Camden                    | 150                                       | Y          | 38,245         | 38,538         | 37,800          | 38,300          |
| 47                        | Persimmon Lane                  | 57  | N          | 12,410         | 12,284         | 12,300          | 12,700          |
| 48                        | Sandy Hills                     | 140                                       | Y          | 23,570         | 27,454         | 28,500          | 35,700          |
| 49                        | Pleasant Woods                  | 26  | N          | 5,607          | 5,616          | 5,600           | 5,800           |
| 50                        | West Magnolia                   | 50  | N          | 10,800         | 10,773         | 10,800          | 11,200          |
| 51                        | Normansmeade                    | 59  | Y          | 14,776         | 14,863         | 14,800          | 15,000          |

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

| Trash Collection District |                       | Number of Customers Estimated for FY 2015 | Yard Waste | Actual FY 2012 | Actual FY 2013 | Amended FY 2014 | Adopted FY 2015 |
|---------------------------|-----------------------|---|------------|----------------|----------------|-----------------|-----------------|
| #                         | Name                  |   |            |                |                |                 |                 |
| 52                        | Foxhall/Courtside     | 33  | N          | 7,105          | 7,095          | 7,100           | 7,400           |
| 53                        | Winmil                | 32  | Y          | 8,271          | 8,075          | 8,000           | 8,200           |
| 54                        | Winding Ridge         | 44  | Y          | 11,060         | 11,009         | 11,000          | 11,200          |
| 56                        | Riverview Estates     | 225                                       | Y          | 56,445         | 56,280         | 56,300          | 57,400          |
| 57                        | Jonathans Landing     | 138                                       | Y          | 34,116         | 34,257         | 34,300          | 35,200          |
| 58                        | Misty Pines           | 62  | Y          | 14,640         | 15,583         | 15,500          | 15,800          |
| 61                        | Carlisle Village IV   | 63  | Y          | 16,184         | 15,956         | 15,800          | 16,100          |
| 63                        | Church Creek          | 129                                       | Y          | 31,953         | 32,248         | 32,000          | 32,900          |
| 64                        | Meadow Ridge          | 30  | Y          | 7,507          | 7,500          | 7,500           | 7,700           |
| 65                        | Beaver Runne II       | 72  | Y          | 18,167         | 18,015         | 18,000          | 18,400          |
| 66                        | Magnolia Meadows      | 69  | Y          | 17,261         | 17,303         | 17,300          | 17,600          |
| 67                        | Moore's Meadows       | 121                                       | Y          | 30,325         | 30,302         | 30,300          | 30,900          |
| 68                        | The Orchards          | 155                                       | Y          | 38,365         | 38,629         | 38,800          | 39,500          |
| 69                        | Bowers Beach          | 118                                       | Y          | 30,465         | 29,731         | 29,300          | 30,100          |
| 70                        | Baileys               | 42  | N          | 9,064          | 9,082          | 9,000           | 9,400           |
| 71                        | Oaknoll               | 69  | Y          | 17,326         | 17,317         | 17,300          | 17,600          |
| 72                        | Fields of Magnolia    | 51  | Y          | 12,761         | 12,798         | 12,800          | 13,000          |
| 73                        | Pleasant Hill Farms   | 96  | Y          | 23,795         | 23,881         | 23,800          | 24,500          |
| 74                        | Chimney Hills         | 221                                       | Y          | 55,343         | 55,430         | 55,300          | 56,400          |
| 78                        | Village of Wild Quail | 77  | Y          | 19,172         | 19,321         | 19,300          | 19,600          |
| 79                        | Hunters Ridge         | 65  | Y          | 16,254         | 16,299         | 16,300          | 16,600          |
| 81                        | Doe Run               | 31  | N          | 6,665          | 6,665          | 6,700           | 6,900           |
| 82                        | St. Jones Commons     | 143                                       | Y          | 35,811         | 35,787         | 35,800          | 36,500          |
| 83                        | Cardinal Hills        | 68  | Y          | 17,037         | 17,101         | 17,000          | 17,300          |
| 84                        | Rolling Meadows       | 85  | Y          | 21,290         | 21,384         | 21,300          | 21,700          |
| 86                        | Twelve Oaks           | 42  | Y          | 10,500         | 10,500         | 10,500          | 10,700          |
| 88                        | Planters Woods        | 100                                       | Y          | 25,032         | 25,223         | 25,000          | 25,500          |
| 90                        | Traybern              | 43  | Y          | 10,961         | 10,765         | 10,800          | 11,000          |
| 91                        | Frederica West        | 53  | N          | 10,760         | 11,030         | 11,000          | 11,800          |
| 92                        | Wynn Wood             | 182                                       | Y          | 45,522         | 45,545         | 45,500          | 46,400          |
| 93                        | Mount Vernon Estates  | 78  | N          | 16,674         | 16,809         | 16,800          | 17,400          |
| 94                        | Jacksons Ridge        | 52  | N          | 11,190         | 11,254         | 11,200          | 11,600          |
| 95                        | Planters Run          | 80  | N          | 17,200         | 17,200         | 17,200          | 17,800          |
| 96                        | Pleasant Valley       | 40  | N          | 8,600          | 8,600          | 8,600           | 8,900           |
| 97                        | Stag Crossing         | 44  | N          | 9,036          | 9,479          | 9,500           | 9,800           |
| 98                        | Fernwood              | 73  | N          | 16,032         | 16,169         | 15,700          | 16,300          |
| 99                        | Burtonwood Village    | 96  | Y          | 24,173         | 24,056         | 24,000          | 24,500          |
| 100                       | Chestnut Ridge        | 92  | N          | 19,837         | 19,783         | 19,800          | 20,500          |
| 101                       | Lakeshore Village     | 459                                       | Y          | 114,478        | 114,615        | 114,500         | 117,000         |
| 102                       | Pheasant Pointe II    | 61  | Y          | 15,254         | 15,250         | 15,300          | 15,600          |
| 103                       | Brenford Station      | 197                                       | Y          | 48,726         | 49,324         | 49,000          | 50,200          |
| 104                       | Rockland Hills        | 73  | Y          | 17,541         | 17,795         | 17,800          | 18,600          |
| 106                       | Grand Oaks            | 95  | Y          | 23,859         | 23,750         | 23,800          | 24,200          |
| 107                       | Rockland West         | 45  | N          | 9,675          | 9,675          | 9,700           | 10,000          |
| 109                       | Otter Run             | 53  | N          | 11,448         | 11,437         | 11,400          | 11,800          |
| 110                       | Twin Willows          | 151                                       | Y          | 37,793         | 37,816         | 37,800          | 38,500          |
| 111                       | Grandview Meadows     | 54  | N          | 11,435         | 11,489         | 11,400          | 12,000          |

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

| Trash Collection District |                            | Number of Customers Estimated for FY 2015 | Yard Waste | Actual FY 2012   | Actual FY 2013   | Amended FY 2014  | Adopted FY 2015  |
|---------------------------|----------------------------|---|------------|------------------|------------------|------------------|------------------|
| #                         | Name                       |   |            |                  |                  |                  |                  |
| 112                       | Quail Landing              | 42  | N          | 5,898            | 6,919            | 7,100            | 9,400            |
| 113                       | Riverside                  | 79  | Y          | 19,248           | 19,522           | 19,500           | 20,100           |
| 114                       | Wicksfield                 | 192                                       | Y          | 34,626           | 38,999           | 40,500           | 49,000           |
| 115                       | Stonewater Creek           | 33  | N          | 7,098            | 7,108            | 7,100            | 7,400            |
| 116                       | Wolf Creek                 | 20  | N          | 2,850            | 3,661            | 3,700            | 4,500            |
| 117                       | Irish Hill                 | 105                                       | Y          | 26,280           | 26,294           | 26,300           | 26,800           |
| 118                       | Weather Stond Crossing     | 6   | Y          | 125              | 568              | 800              | 1,500            |
| 122                       | Heritage Trace             | 99  | Y          | 22,589           | 23,585           | 23,500           | 25,200           |
| 123                       | Providence Hills           | 27  | Y          | 5,352            | 6,088            | 6,300            | 6,900            |
| 126                       | Country Field              | 60  | Y          | 15,000           | 15,007           | 15,000           | 15,300           |
| 127                       | Pinehurst Village          | 122                                       | N          | 21,778           | 24,446           | 24,700           | 27,200           |
| 128                       | Laureltowne                | 60  | Y          | 10,806           | 13,795           | 14,300           | 15,300           |
| 129                       | Point Landing              | 46  | Y          | 11,547           | 11,539           | 11,500           | 11,700           |
| 130                       | Harmony Hill               | 3   | N          | 287              | 645              | 600              | 700              |
| 132                       | Estates at Wild Quail      | 23  | N          | 2,903            | 3,655            | 3,900            | 5,100            |
| 133                       | Longacre Village           | 113                                       | N          | 11,861           | 16,952           | 17,600           | 25,200           |
| 135                       | Brenford Woods             | 94  | Y          | 21,658           | 22,685           | 22,800           | 24,000           |
| 136                       | Hampton Hills              | 37  | Y          | 8,017            | 8,272            | 8,300            | 9,400            |
| 137                       | Jockey Hollow              | 58  | Y          | 14,000           | 14,000           | 14,000           | 14,800           |
| 138                       | Satterfield                | 59  | N          | 11,018           | 11,323           | 11,600           | 13,200           |
| 139                       | Spring Meadow              | 236                                       | N          | 34,390           | 40,469           | 41,900           | 52,600           |
| 140                       | Meadows at Chestnut Rdg.   | 89  | Y          | 13,057           | 17,525           | 18,500           | 22,700           |
| 141                       | Townsend Fields            | 28  | N          | 5,612            | 5,797            | 6,000            | 6,200            |
| 143                       | Olde Field Village         | 18  | N          | 2,724            | 3,176            | 3,200            | 4,000            |
| 144                       | Breeders Crown Farms       | 57  | Y          | 14,268           | 14,254           | 14,300           | 14,500           |
| 145                       | Coursey's Pointe           | 24  | Y          | 3,083            | 4,294            | 4,800            | 6,100            |
| 147                       | Reserve at Chestnut Ridge  | 231                                       | Y          | 40,161           | 49,176           | 51,300           | 58,900           |
| 149                       | Timber Mills               | 73  | N          | 12,961           | 13,478           | 14,000           | 16,300           |
| 151                       | Champions Club             | 90  | N          | 11,717           | 14,698           | 15,300           | 20,100           |
| 152                       | Roesville Estate Sec 1 & 2 | 54  | N          | 5,775            | 8,979            | 9,500            | 12,000           |
| 153                       | Barrett Farm               | 18  | N          | 3,870            | 3,870            | 3,900            | 4,000            |
| 155                       | Deer Meadows               | 41  | Y          | 10,254           | 10,271           | 10,300           | 10,500           |
| 157                       | Village of Eastridge       | 29  | N          | 2,025            | 3,459            | 3,900            | 6,500            |
| 158                       | Willowwood                 | 159                                       | N          | 20,811           | 27,694           | 28,600           | 35,500           |
| 161                       | Hazel Farms                | 96  | N          | 13,176           | 16,652           | 17,800           | 21,400           |
| 163                       | Pickering Pointe           | 33  | N          | 2,175            | 4,796            | 4,700            | 7,400            |
| 165                       | Hunters Run                | 2   | N          | 430              | 430              | 400              | 400              |
| 166                       | Lynnwood Village           | 10  | N          | 1,633            | 1,845            | 1,900            | 2,200            |
| 167                       | Dogwood Meadows            | 11  | N          | 215              | 215              | 200              | 2,500            |
| 168                       | Fiddler Creek              | 11  | N          | 1,078            | 1,774            | 1,700            | 2,500            |
| 169                       | Village of Noble Pond      | 84  | N          | 7,885            | 11,173           | 12,300           | 18,700           |
| 170                       | East Bay Point             | 22  | N          | 2,538            | 3,798            | 4,100            | 4,900            |
| 173                       | Robin Hill                 | 16  | Y          | -                | 958              | 1,000            | 4,100            |
| <b>Grand Total</b>        |                            | <b>12,932</b>                             |            | <b>2,980,877</b> | <b>3,049,305</b> | <b>3,051,800</b> | <b>3,207,700</b> |



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### Internal Service Medical Benefits Fund

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 2015 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 (whichever 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<br>FY 2012   | Actual<br>FY 2013   | Amended<br>FY 2014  | Adopted<br>FY 2015  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b>        | <b>\$ 563,423</b>   | <b>\$ 569,472</b>   | <b>\$ 547,634</b>   | <b>\$ 547,634</b>   |
| <b>Revenues</b>                      |                     |                     |                     |                     |
| Employer Contributions Medical       | 2,775,301           | 2,864,934           | 2,987,900           | 3,102,400           |
| Employer Contributions Dental        | 131,699             | 132,335             | 148,300             | 152,600             |
| OPEB Contribution                    | 569,864             | 463,503             | 547,300             | 612,000             |
| Employee Contributions Medical       | 355,935             | 360,800             | 356,700             | 360,000             |
| Employee Contributions Dental        | 45,663              | 46,529              | 55,000              | 60,900              |
| Retiree Contributions Medical        | 39,703              | 39,467              | 41,000              | 48,300              |
| Retiree Contributions Dental         | 8,220               | 8,416               | 11,000              | 14,100              |
| COBRA Contributions Medical          | 9,396               | 8,321               | 4,300               | 6,800               |
| COBRA Contributions Dental           | 589                 | 372                 | 400                 | 400                 |
| Interest Income                      | 88                  | 156                 | 100                 | 100                 |
| <b>Total</b>                         | <b>\$ 3,936,458</b> | <b>\$ 3,924,833</b> | <b>\$ 4,152,000</b> | <b>\$ 4,357,600</b> |
| <b>Expenses</b>                      |                     |                     |                     |                     |
| Medical Insurance                    | 3,730,722           | 3,742,374           | 3,921,400           | 4,112,700           |
| Claims - Dental                      | 172,974             | 174,044             | 200,200             | 213,000             |
| Reimbursables                        | 223                 | 235                 | 300                 | 300                 |
| Administration Fees                  | 18,241              | 19,224              | 20,000              | 21,400              |
| Trustee Fees                         | 2,749               | 3,149               | 3,100               | 3,200               |
| Contractual                          | 5,500               | 7,645               | 7,000               | 7,000               |
| <b>Total</b>                         | <b>\$ 3,930,409</b> | <b>\$ 3,946,671</b> | <b>\$ 4,152,000</b> | <b>\$ 4,357,600</b> |
| <b>Estimated Ending Fund Balance</b> | <b>\$ 569,472</b>   | <b>\$ 547,634</b>   | <b>\$ 547,634</b>   | <b>\$ 547,634</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 February 2014, a contribution of \$1,573,046 to the Kent County Employee Retirement Fund is recommended for fiscal year 2015. The General fund's liability for fiscal year 2015 is \$1,220,346 and the Sewer funds liability is \$352,700. The County's contribution to the pension plan for fiscal years 2014 was \$ 1,478,654.

|   |              |                      |
|---|--------------|----------------------|
| <b>Pension Fund Balance 6/30/12</b>             |              | <b>\$ 26,680,305</b> |
|   |              |                      |
| <b>Revenues 2013</b>                            |              |                      |
| Investment Income                               | 200,837      |                      |
| Employer Contributions                          |              |                      |
| General Fund                                    | 1,146,654    |                      |
| Sewer Fund                                      | 332,000      |                      |
| Net Appreciation(Depreciation) in Fair Value of |              |                      |
| Investments                                     | 2,992,586    |                      |
|   | <b>Total</b> | <b>\$ 4,672,077</b>  |
| <b>Expenditures 2013</b>                        |              |                      |
| Pension Benefits                                | 1,934,388    |                      |
| Administration Costs                            | 132,155      |                      |
| Consultant                                      | 28,860       |                      |
| Actuary Fees                                    | 14,952       |                      |
|   | <b>Total</b> | <b>\$ 2,110,355</b>  |
|   |              |                      |
| <b>Fund Balance 6/30/2013</b>                   |              | <b>\$ 29,242,027</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 Other Post-Employment Benefits (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 \$471,916 and the Sewer Fund portion being \$144,100. The County's contributions to the Retiree Benefit Trust Fund for fiscal years 2012 and 2013 were \$661,025 per year.

|   |         |                      |
|---|---------|----------------------|
| <b>Other Post-Retirement Fund Balance 6/30/12</b> |         | <b>\$ 10,403,261</b> |
| <b>Revenues 2013</b>                              |         |                      |
| Investment Income                                 | 285,878 |                      |
| Employer Contributions                            |         |                      |
| General Fund                                      | 509,225 |                      |
| Sewer Fund  | 151,800 |                      |
| Net Appreciation(Depreciation) in Fair Value of   |         |                      |
| Investments                                       | 806,823 |                      |
| <b>Total</b>                                      |         | <b>\$ 1,753,726</b>  |
| <b>Expenditures 2013</b>                          |         |                      |
| Pension Benefits                                  | 463,503 |                      |
| Administration Costs                              | 4,060   |                      |
| <b>Total</b>                                      |         | <b>\$ 467,563</b>    |
| <b>Fund Balance 6/30/2013</b>                     |         | <b>\$ 11,689,424</b> |

## 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**