

# KENT COUNTY LEVY COURT

*SERVING THE COMMUNITY*

## VIETNAM WAR MEMORIAL



## CODE PURPLE AWARENESS



## LEVY COURT COMMISSIONERS

**Hon. P. Brooks Banta**  
President

**Hon. Bradley S. Eaby**  
Vice President

**Hon. Allan F. Angel**

**Hon. Eric L. Buckson**

**Hon. George "Jody"  
Sweeney**

**Hon. Glen M. Howell**

**Hon. Terry L. Pepper**

**Michael J. Petit de Mange**  
County Administrator

## KENT COUNTY COMMUNITY GARDEN



## FISCAL YEAR 2016 BUDGET

# KENT COUNTY LEVY COURT

## DELAWARE

Fiscal Year 2016  
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) 943-2832



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

846 Moose Lodge Rd.  
Camden-Wyoming, DE  
19934

(302) 943-7328



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

24 Meadow Ridge Pkwy  
Dover, DE 19901

(302) 531-8832



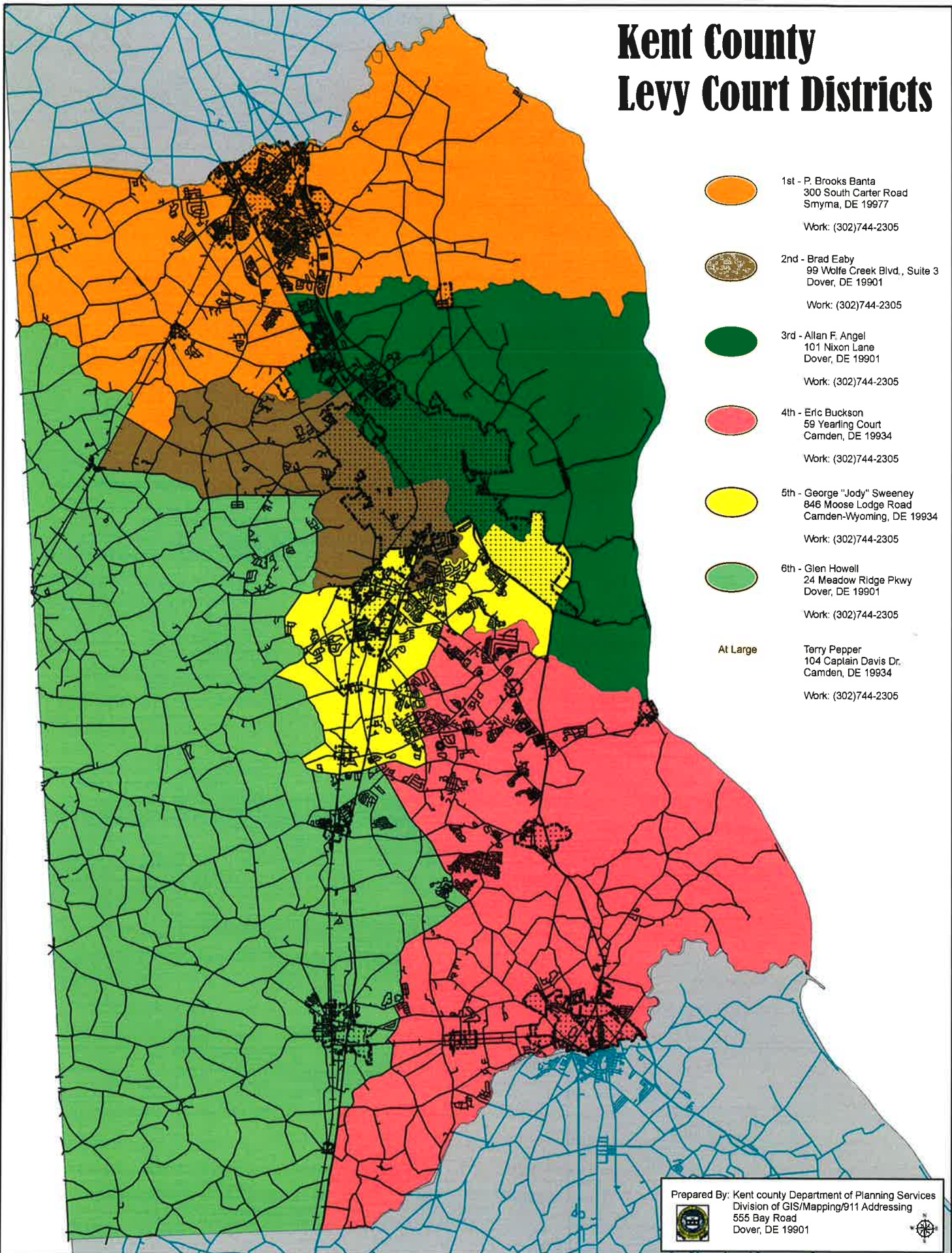
**Hon. Terry L. Pepper**  
At Large

104 Captain Davis Dr.  
Camden-Wyoming, DE  
19934

(302) 744-2305



# Kent County Levy Court Districts





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INTRODUCTION DATE: April 14, 2015  
PUBLIC HEARING DATE: April 28, 2015  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 28, 2015  
EFFECTIVE DATE: July 1, 2015

**RESOLUTION 3497**

**FY 2016 PROPERTY TAX RATE**

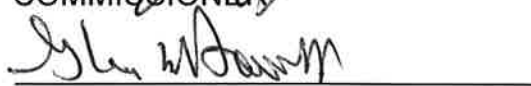
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the  
PROPERTY TAX RATE for fiscal year 2016 to  
be 30.0 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

  
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PRESIDENT, KENT COUNTY LEVY COURT

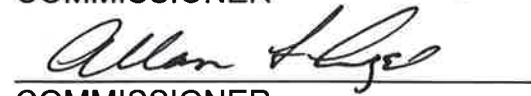
  
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VICE-PRESIDENT

  
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COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER

ATTEST:   
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SECRETARY

  
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COMMISSIONER

  
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COMMISSIONER


INTRODUCED BY: Bradley S. Eaby  
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EFFECTIVE DATE: July 1, 2015

**RESOLUTION 3498**  
**FY 2016 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 2016 to be 4.4 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

  
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President, Kent County Levy Court

  
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Vice-President


  
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Commissioner

  
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Commissioner

  
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Commissioner

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

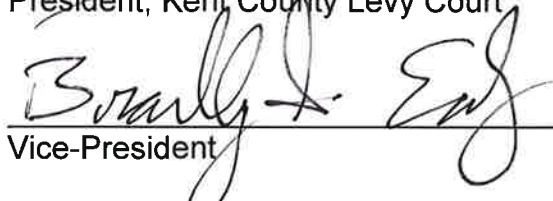
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**RESOLUTION 3499  
FY 2016 ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE**

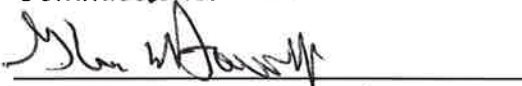
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2016 to be 5.7 cents.

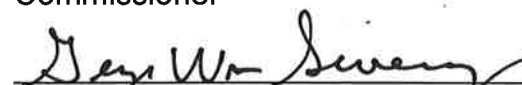
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


  
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President, Kent County Levy Court

  
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Vice-President

  
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Commissioner

  
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Commissioner

Attest:   
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Secretary

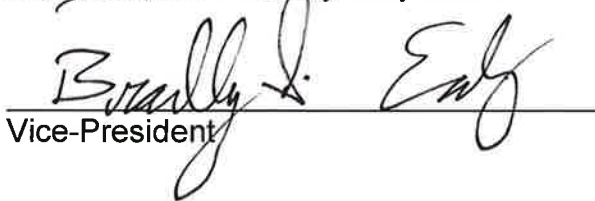
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INTRODUCTION DATE: April 14, 2015  
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ADOPTION DATE: April 28, 2015  
EFFECTIVE DATE: July 1, 2015

**RESOLUTION 3500  
FY 2016 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 2016 to be 6.5 cents.

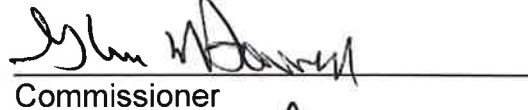
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

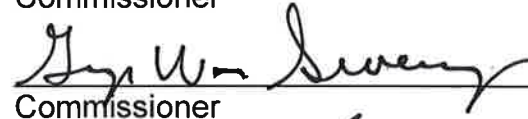
  
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President, Kent County Levy Court

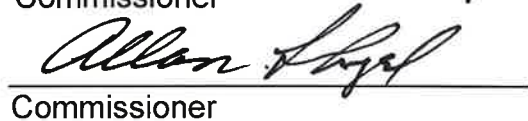
  
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Vice-President

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

  
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Commissioner

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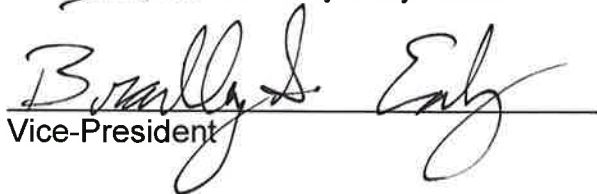
**RESOLUTION 3501**

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

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2016 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.

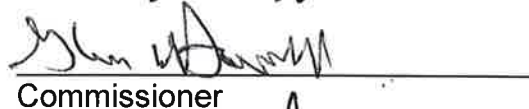
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

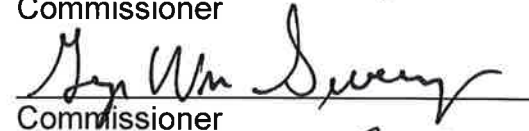
  
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President, Kent County Levy Court

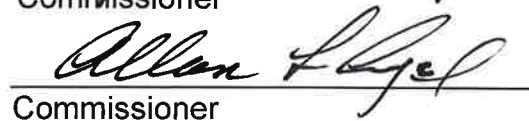
  
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Vice-President

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

  
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Commissioner



INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 14, 2015  
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PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 28, 2015  
EFFECTIVE DATE: July 1, 2015

**RESOLUTION 3502**

**FY 2016 LIBRARY TAX DISTRICT TAX RATE**

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2016 to be 3.3 cents.

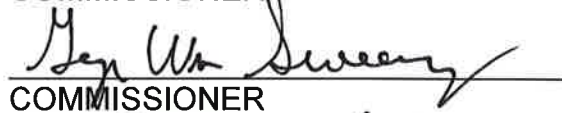
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

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

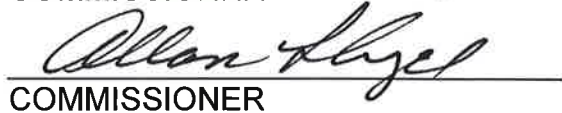
  
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VICE-PRESIDENT

  
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COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER

ATTEST:   
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SECRETARY

  
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COMMISSIONER

  
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COMMISSIONER

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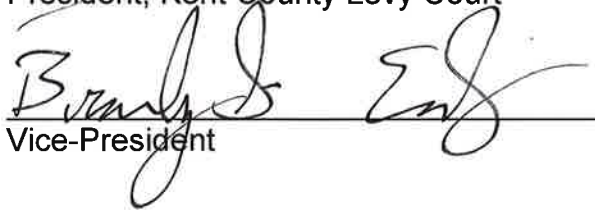
**RESOLUTION 3503  
FY 2016 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2016 to be 7.75 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



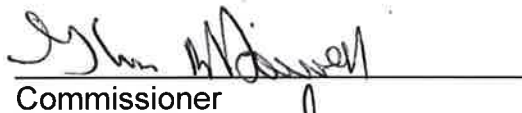
President, Kent County Levy Court



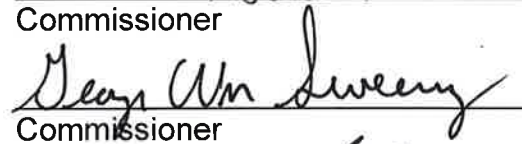
Vice-President



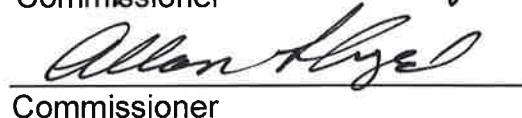
Commissioner



Commissioner



Commissioner

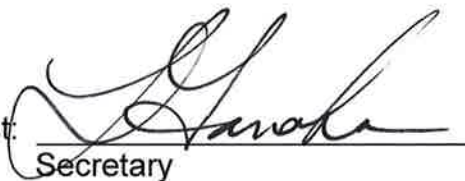


Commissioner



Commissioner

Attest:



Secretary

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 14, 2015  
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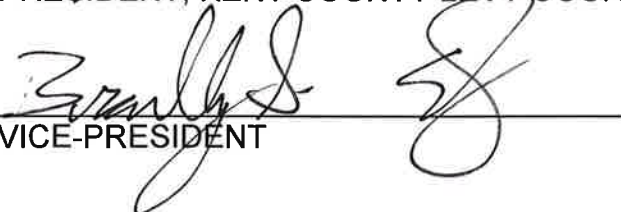
**RESOLUTION 3504**

**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, 2015.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

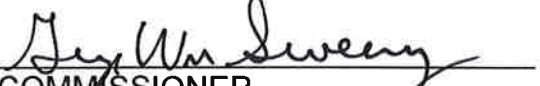
  
\_\_\_\_\_  
PRESIDENT, KENT COUNTY LEVY COURT

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

ATTEST:   
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SECRETARY

  
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COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER

  
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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, 2015, 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 28th day of April, A.D. 2015.


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 3497

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, 2015, 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 28th day of April, A.D. 2015.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

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


  
\_\_\_\_\_  
Commissioner


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

  
\_\_\_\_\_  
Commissioner

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

  
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Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner



STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2015, 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 28th day of April, A.D. 2015.

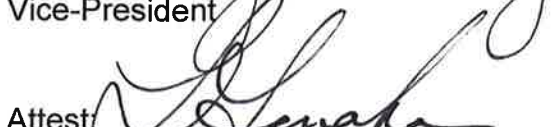
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

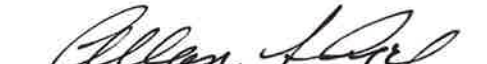
  
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President, Kent County Levy Court

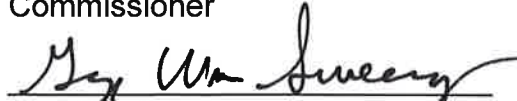
  
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Commissioner

  
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Vice-President

  
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Commissioner

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

  
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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, 2015, 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 28th day of April, A.D. 2015.

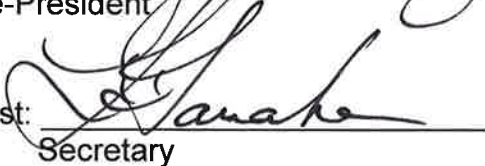
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

  
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President, Kent County Levy Court

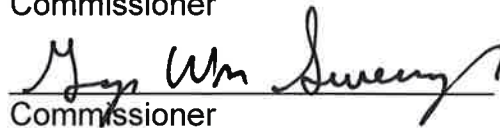
  
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Commissioner

  
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Vice-President

  
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Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

  
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Commissioner

Reference: Resolution 3500

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, 2015, \$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 28th day of April, A.D. 2015.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT


  
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President, Kent County Levy Court

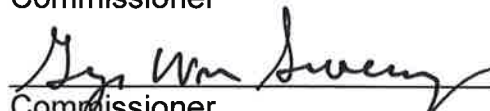
  
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Commissioner

  
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Vice-President

  
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Commissioner

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

  
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Commissioner

Reference: Resolution 3501

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, 2015, 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 28th day of April, A.D. 2015.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT


  
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President, Kent County Levy Court

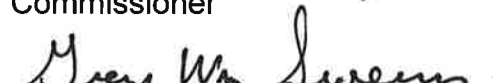
  
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Commissioner

  
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Vice-President

  
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Commissioner

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

Reference: Resolution 3502

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, 2015, 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 28th day of April, A.D. 2015.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT


  
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President, Kent County Levy Court

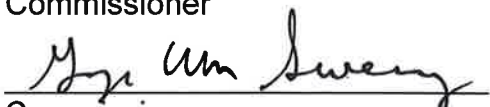
  
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Commissioner

  
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Vice-President

  
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Commissioner

Attest:   
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Secretary

  
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Commissioner



STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

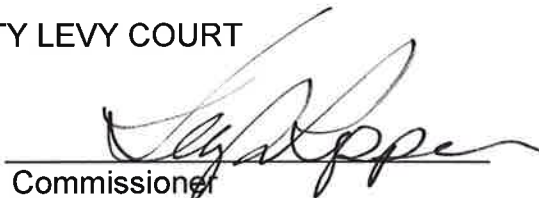
We command you that you collect from the several persons named in the duplicate Sewer Delinquent Accounts by District as of March 31, 2015 annexed hereto for their sewage charges in arrears up to March 31, 2015 the amounts in arrears for each user as shown on said statement at the same time and in the 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 28th day of April, A.D. 2015.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

  
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President, Kent County Levy Court

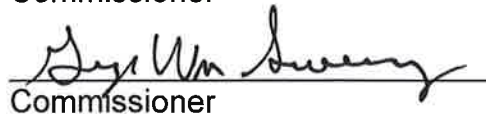
  
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Commissioner

  
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Vice-President

  
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Commissioner

Attest:   
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Secretary

  
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Commissioner

  
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Commissioner

  
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Commissioner

Reference: Resolution 3504

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 14, 2015  
PUBLIC HEARING DATE: April 28, 2015  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTED DATE: April 28, 2015  
EFFECTIVE DATE: July 1, 2015

**ORDINANCE 15-06**

An Ordinance adopting the annual operating budget of Kent County, Delaware for the fiscal year beginning July 1, 2015

**WHEREAS**, The Kent County Levy Court Fiscal Year 2016 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 2016 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 2016 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

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 28<sup>th</sup> DAY OF APRIL, 2015

ATTEST:



CLERK OF THE PEACE

**SYNOPSIS**

This Ordinance adopts The Kent County Levy Court Fiscal Year 2016 Budget, for the fiscal year beginning on July 1, 2015, and ending June 30, 2016.

INTRODUCED BY: Bradley S. Eaby  
DATE INTRODUCED: April 14, 2015  
PUBLIC HEARING DATE: April 28, 2015  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 28, 2015  
EFFECTIVE DATE: July 1, 2015

ORDINANCE 15-07

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2015.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2016 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, 2015 and ending June 30, 2016. The "Kent County Levy Court Fiscal Year 2016 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 28<sup>th</sup> DAY OF APRIL, 2015

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, 2015, and ending June 30, 2016.

**KENT COUNTY LEVY COURT  
FISCAL YEAR 2016 BUDGET  
FOR THE LIBRARY TAX DISTRICT**

Proposed Property Tax Revenue	\$ 645,000 =====
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Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$ 645,000 =====

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

### **General Information**

Kent County has a population estimated to be 173,343 in the year 2015. 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 586 square miles comprising approximately 30 percent of the land area in the State of Delaware. In addition to the land area, 211 square miles of Delaware Bay lie within the County's borders, producing a total area of 806 square miles.

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

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

### **Government**

The State is divided into three counties. All 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. 67, 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 2016 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) 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, 2015, shall be used as the rate for reimbursement for the first six months of the County's 2016 fiscal year and the GSA rate in effect as of January 1, 2016, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 7) 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.

- 8) 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.
- 9) 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.
- 10) 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.
- 11) 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.
- 12) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. No positions are expected to have remained vacant all of FY 2014 and FY 2015.
- 13) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$31,490 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. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. 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.
- 14) 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.

- 15) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability program and travel accident program. Effective 7/1/15, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$30 month in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, less the value assigned to full individual only coverage plus 60 percent of the remaining cost or \$175 (whichever is greater) per month in advance, or as established by motion of the Levy Court. 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.
- 16) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/15, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay \$30 per month in advance for individual coverage or as provided in County policy. Medicare eligible 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 and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered coverage for dependents at established rates, less the value assigned to full individual only coverage plus 60 percent of the remaining cost of \$175 (whichever is greater) per month in advance, or as established by motion of the Levy Court. 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.
- 17) In accordance with the annual valuation report, prepared by Grant Thornton LLC dated March 2015, a contribution of \$1,821,962 to the Kent County Employee Pension Fund is recommended, for fiscal year 2016. The General Fund portion of the fiscal year 2016 pension contribution is \$1,412,962 and the Sewer Funds portion is \$409,000.

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.

Also, in accordance with the March 2015 actuarial valuation, a contribution of \$785,111 has been budgeted for GASB 45 compliant post-employment benefits. The General Funds portion of the OPEB contribution is \$604,711 and the Sewer Fund's portion is \$180,400.

- 18) Effective July 1, 2015, all classified and unclassified employees except members of the collective bargaining units shall receive a two (2) percent cost-of-living adjustment, and the pay ranges contained in the approved pay classification system (pay plan) shall be increased to reflect the two (2) percent cost-of-living. Said adjusted hourly and annual rates to be applied in a manner consistent with the personnel ordinance and payroll software capabilities. The County is committed to full compliance with all non-discrimination laws and wage and hour laws including the Fair Labor Standards Act and exercises all the legal protections afforded by it. No pay increases have been budgeted for temporary, part-time, contractual or seasonal employees and such employees shall not work more than 25-hours in any work week, except as approved by the Personnel Director. No pay increases have been budgeted for bargaining unit members since negotiations for the two collective bargaining agreements are pending or ongoing.
- 19) Effective July 1, 2015, all retirees receiving a pension under the Kent County Employee Retirement Program shall receive a two (2) percent cost-of-living adjustment.
- 20) Effective July 1, 2015, no step increases were budgeted for any employees, but funds were incorporated to implement most of the recommendations of the Classification, Compensation & Benefits Study completed by Evergreen Solutions LLC dated March 10, 2015. The reclassification recommendations for positions covered by the expired and expiring collective bargaining agreements were not funded. Employees receiving two consecutive less than effective (3.00 or below) performance appraisals within a one year period shall be subject to termination. In addition, the official pay plan steps shall be adjusted as such to reflect the pay classification system as applicable.
- 21) Funding has been included in this budget to add a Network Specialist II (Grade 13) position in the Department of Administration; a Maintenance Worker I (Grade 5) and a Custodian (Grade 3) position in the Division of Facilities Management for the new Recreation Center for one-half year; a Recreation Program Supervisor I (Grade 10) and Recreation Clerk (Grade 2) for the Department of Community Services for one-half year; and various contractual/temporary positions necessary for the operation of the Recreation Center once it opens. In addition, with the restructuring of the Department of Planning Services, a vacant Planning Technician I position has been eliminated, reclassification of the Planning Supervisor position from Grade 13 to Grade 14 and a Building Codes Inspector II (Grade 11) position to a Chief Code Enforcement Officer (Grade 12-exempt) position.
- 22) The successor collective bargaining agreement approved by the members of CWA Local 1036/Branch 312 and Levy Court on June 28, 2011 expired on December 31, 2015. Negotiations for a successor agreement were underway when this budget was drafted so no wage increases or other pay adjustments have been included in this annual financial plan for member positions.



- 23) The successor collective bargaining agreement approved by the members of the AFSCME Council 81, Local 781 and Levy Court on July 12, 2011 expires on June 30, 2015. Negotiations for a successor agreement were pending when this budget was drafted, so no wage increases or other pay adjustments have been included in this annual financial plan for member positions.
- 24) The Levy Court has adopted Policy 14-02 which offers homeowners associations the opportunity to participate in a County administered annual homeowners associations' billing program. The program shall be self-sustaining with an annual fee of \$13.00 per parcel to cover all cost associated with the billing program.
- 25) Storm-water Maintenance District Fees – Storm-water 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 separate 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 2016 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 2016 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 2016 budget. Other shorter-term issues, such as employee and retiree health insurance costs, building Sewer Fund reserves and funding Sewer Fund emergency repairs, were also addressed in the budget.

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

All cost center budgets herein are line-item budgets based on the minor account codes used in the County's financial systems. The General Fund Capital Projects and the Sewer Capital Projects funds include forecasts for fiscal year 2017 through fiscal year 2020. 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 2016 budget process:

Budget instructions distributed by County Administrator	September 23, 2014
Budget submissions due from Cost Center Managers	October 31, 2014
Finance review with Managers	November 3, 2014 through November 26, 2014
Administrator review with Cost Center Managers and Finance Staff	November 17, 2014 through January 9, 2015
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 3, 2015, March 17, 2015 March 24, 2015 April 2, 2015
Introduce Resolutions for budget hearing (Available for public review)	April 14, 2015
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	April 28, 2015
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.

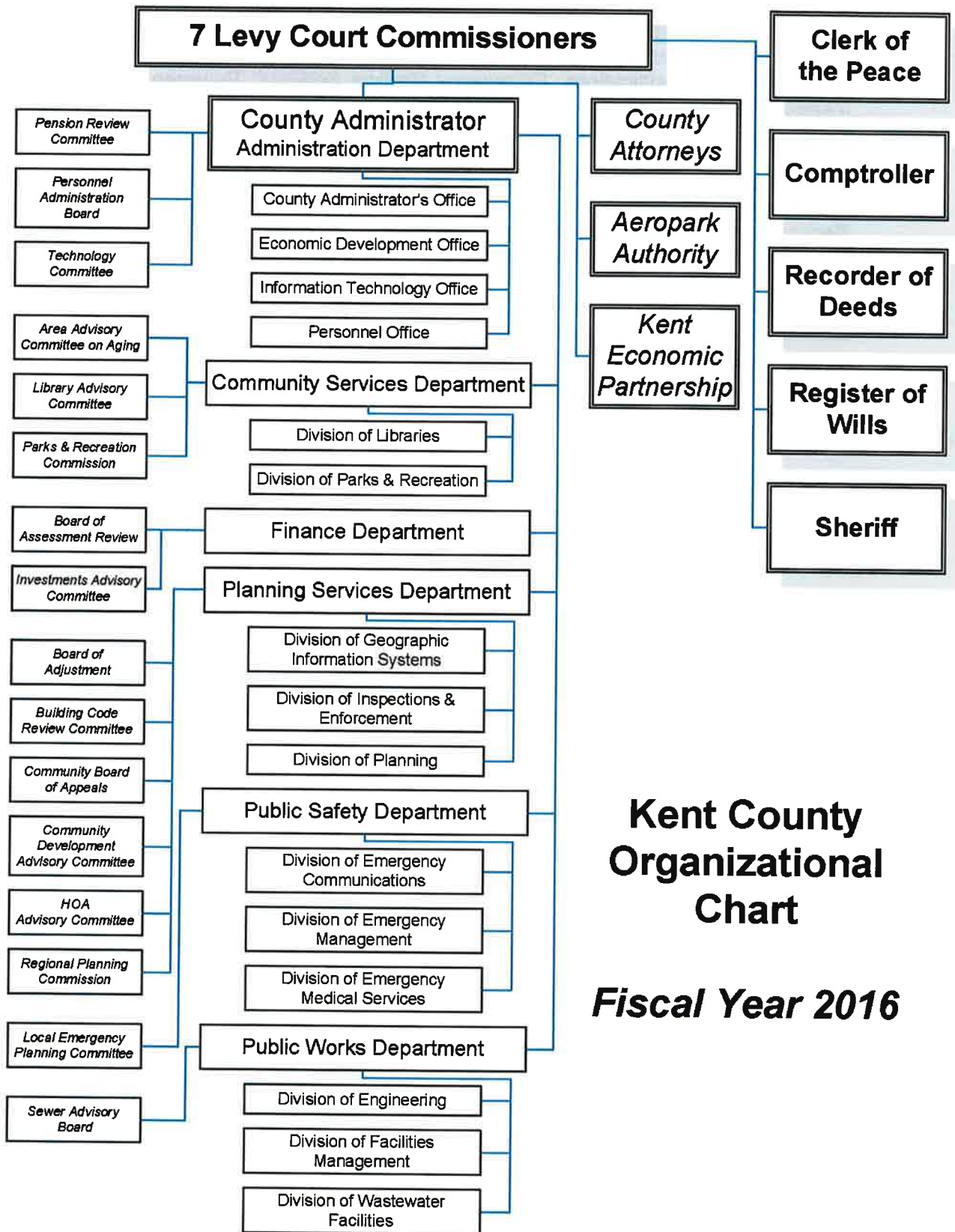
## **DEPARTMENTAL ORGANIZATION**

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 2016 KCLC Organization Chart



**Kent County  
Organizational  
Chart**  
*Fiscal Year 2016*

## Position Summary

Cost Centers	FY 2014 Approved	FY 2015 Approved	FY 2016 Approved	FY 2016 Funded
<b>Administration</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>31</b>
General Administration	13	13	13	13
Economic Development	2	2	2	2
Personnel	4	4	4	4
Information Technology	11	11	12	12
<b>Finance</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>
Administration	3	3	3	3
Accounting	10	10	10	10
Tax Section	5	5	5	5
Assessment	11	11	11	11
<b>Community Services</b>	<b>20</b>	<b>20</b>	<b>22</b>	<b>22</b>
Administration	2	2	2	2
Library	6	6	6	6
Recreation	4	4	4	4
Recreation Center	-	-	2	2
Parks	8	8	8	8
<b>Planning Services</b>	<b>38</b>	<b>37</b>	<b>36</b>	<b>36</b>
Administration	2	2	2	2
Geographic Info Systems	5	5	5	5
Inspections & Enforcement	16	15	15	15
Zoning Inspections & Enforcement	1	1	1	1
Planning	9	9	8	8
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>12</b>	<b>12</b>
Facilities Management	10	10	12	12
<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>68</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	8	8	8	8
<b>Grand Totals</b>	<b>292</b>	<b>291</b>	<b>295</b>	<b>295</b>



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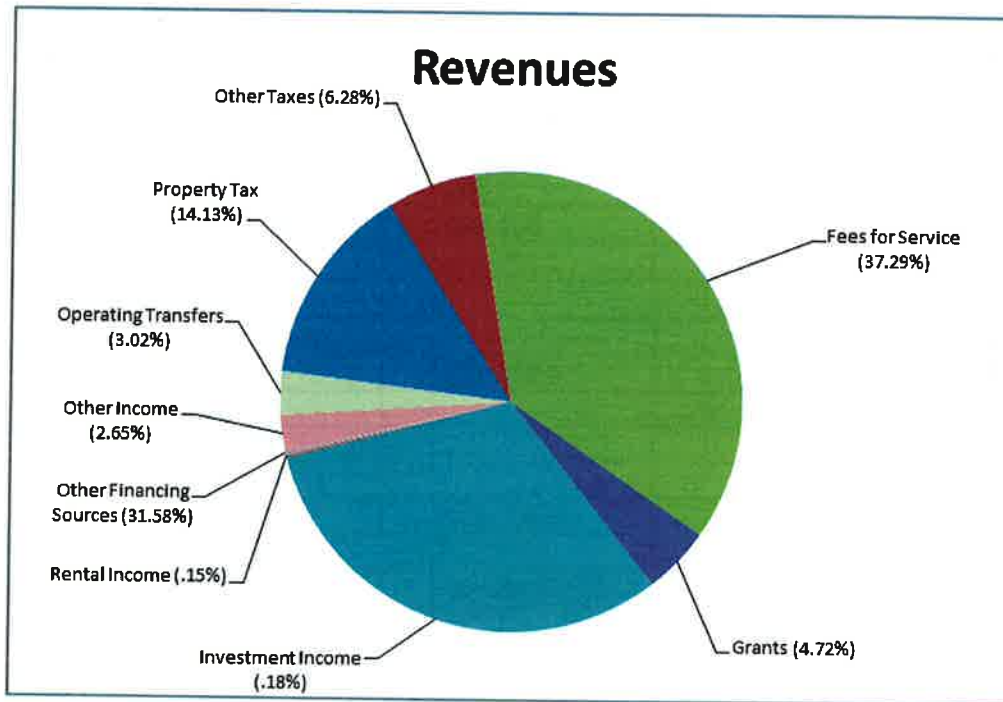
## ALL FUND SUMMARY

Fiscal Year 2016

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
<b>Governmental</b>			
General	\$ 25,309,100	\$ 25,309,100	\$ -
<b>Special Revenue</b>			
Community Development Block Grant	1,690,700	1,690,700	-
FmHA Housing Preservation Grant	25,000	25,000	-
<b>Capital Projects</b>			
General Fund	898,400	898,400	-
AeroPark	18,500	18,500	-
<b>Proprietary</b>			
<b>Enterprise</b>			
Sewer	17,169,700	17,169,700	-
Sewer Capital Projects	24,016,800	24,016,800	-
Landfill	1,500	10,600	(9,100)
Street Lights	899,900	899,900	-
Trash Collection	3,329,300	3,329,300	-
<b>Internal Service</b>			
Medical Benefits Fund	4,214,400	4,214,400	-
<b>Sub-Total</b>			
Less: Interfund Transfers	(5,002,500)	(5,002,500)	-
<b>Total</b>	<b>\$ 72,570,800.00</b>	<b>\$ 72,579,900.00</b>	<b>\$ (9,100.00)</b>

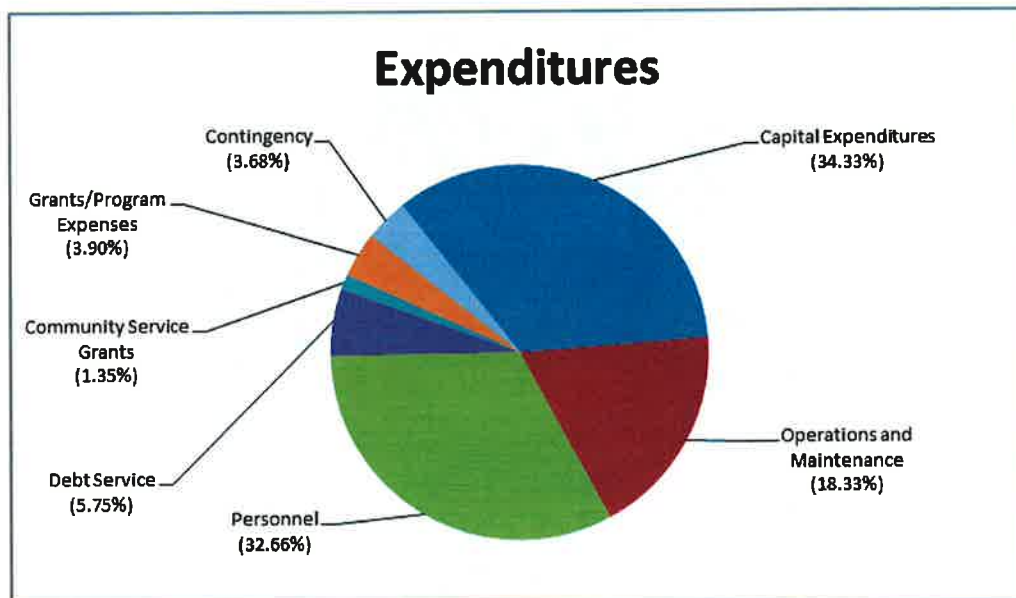
### SUMMARY of REVENUE – ALL FUNDS COMBINED

Revenues	
Property Tax	\$ 10,256,000
Other Taxes	4,560,400
Fees for Service	27,056,200
Grants	3,426,200
Other Financing Sources	22,916,800
Investment Income	131,700
Rental Income	107,500
Other Income	1,921,200
Operating Transfers	2,194,800
<b>Total</b>	<b>\$ 72,570,800.00</b>



### SUMMARY of EXPENDITURES – ALL FUNDS COMBINED

Expenditures	
Capital Expenditures	\$ 24,915,200
Operations and Maintenance	13,306,100
Personnel	23,702,900
Debt Service	4,174,500
Community Service Grants	977,200
Grants/Program Expenses	2,830,200
Contingency	2,673,800
<b>Total</b>	<b>\$ 72,579,900.00</b>





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## General Fund

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

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

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

## Budget Highlights

The following items briefly describe some of the significant changes and items included in the proposed fiscal year 2016 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 two percent (2%) factored into the salary lines for fiscal year 2016 with the exception of employees who are members of collective bargaining units.
- The Department of Planning Services restructured positions which involved eliminating a vacant Planning Technician I position, reclassification of the Planning Supervisor position from a Grade 13 to Grade 14 and reclassification of the Building Codes Inspector II (Grade 11) position to a Chief Code Enforcement Officer (Grade 12 – exempt) position.
- A new Network Specialist II position (Grade 13) has been approved in the Department of Administration.
- In early calendar year 2016 the Kent County Recreation Center will be in operation. Included in the fiscal year 2016 adopted budget there are four new full-time positions in association with the Recreation Center. Two are in the Department of Parks and Recreation in the Recreation Center section, a Recreation Supervisor and a Clerk, and two in the Facilities Management Department, a Custodian and a Maintenance Worker.
- Funding for an additional paramedic unit in the South East quadrate of Kent County is included in General Fund budget.
- Effective 7/1/15, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$30 a month in advance for individual coverage plus the additional rates for dependent coverage.
- General Fund annual contribution to the Pension Fund is \$1,412,962, an increase of \$192,616 over fiscal year 2015 contribution.
- General Fund annual contribution to OPEB fund is \$604,711, an increase of \$132,795 over fiscal year 2015 contribution.
- The hourly rate paid for legal representation, increased by 10% to \$165 an hour.

## **General Fund – Fiscal Year 2016 Budget Assumptions**

### **Revenues**

#### **Property Taxes**

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,437,281,325 as of January 20, 2015, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for fiscal year 2016 is \$10,000,000.

#### **Real Estate Transfer Tax**

The real estate transfer tax rate for fiscal year 2016 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 2016 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 based on the expenditures for the fiscal year two years prior to the fiscal year in which the paramedic program is to be funded. This is pursuant to Section 33, 16 Del. C. 98 of the Delaware code

The Emergency Management Planning Grant (EMPG) is computed at 50 percent of the Emergency Management Division's expenses allocated to the EMPG grant. The 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 2016.

The Library Standards Grant is received from the State of Delaware and the amount estimated is based on the grant award received in FY 2015.



### **Interest and Rents**

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

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.

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

Effective 7/1/15, employees contribute \$30 a month towards individual health insurance premiums. The County's contribution for employees with dependent care coverage is budgeted for fiscal year 2016 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 2016 budget.

The merit-based STEP component of employee salaries has not been included in each department's salary line as the STEP component was not approved by Levy Court for fiscal year 2016.

There is two percent (2%) cost-of-living adjustment increase in fiscal year 2016 for employees and retirees, with the exception of employees who are members of a collective bargaining unit.

There are five new full-time positions included in the fiscal year 2016 budget. Two are in the Department of Parks and Recreation, Recreation Center section, Recreation Supervisor and a Clerk, two in the Facilities Management Department, a Custodian and a Maintenance Worker and a Network Specialist II in Information Technology Division.

The Department of Planning Services restructured positions which involved eliminating a vacant Planning Technician I position, reclassification of the Planning Supervisor position from a Grade 13 to Grade 14 and reclassification of the Building Codes Inspector II (Grade 11) position to a Chief Code Enforcement Officer (Grade 12 – exempt) position.

**Operating**

General insurance costs have been reviewed and are projected to remain at about the same cost as fiscal year 2015 with the exception of property insurance which has been increased by 10 percent. Property insurance is 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 \$165/hour for the proposed budget.

**Pension and Post-Retirement Benefits**

The latest actuarial study dated March 2015 by Grant Thornton recommended Kent County's fiscal year 2016 contribution to the pension fund at \$1,821,962. The fiscal year 2016 budget includes funding in each cost center. The General Fund portion is \$1,412,962 and the Sewer Fund portion is \$409,000. Kent County makes contributions on behalf of its employees under employer pick up. Starting in fiscal year 2010, eligible employees hired before December 21, 2010 have one percent (1%) of base salary deducted over 26 pay cycles for this purpose. Employees hired on or after December 21, 2010 have three percent 3% deducted from base salary over \$6,000. Employees may not make direct contributions to the pension.

The latest actuarial study also recommended Kent County's fiscal year 2016 contribution to the Other-Post-Employment-Benefits (OPEB) fund at \$785,111. The fiscal year 2016 budget includes funding in each cost center. The General Fund portion is \$604,711 and the Sewer Fund portion is \$180,400.

**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 cost 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.



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## 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 Licenses:* Marriage 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.

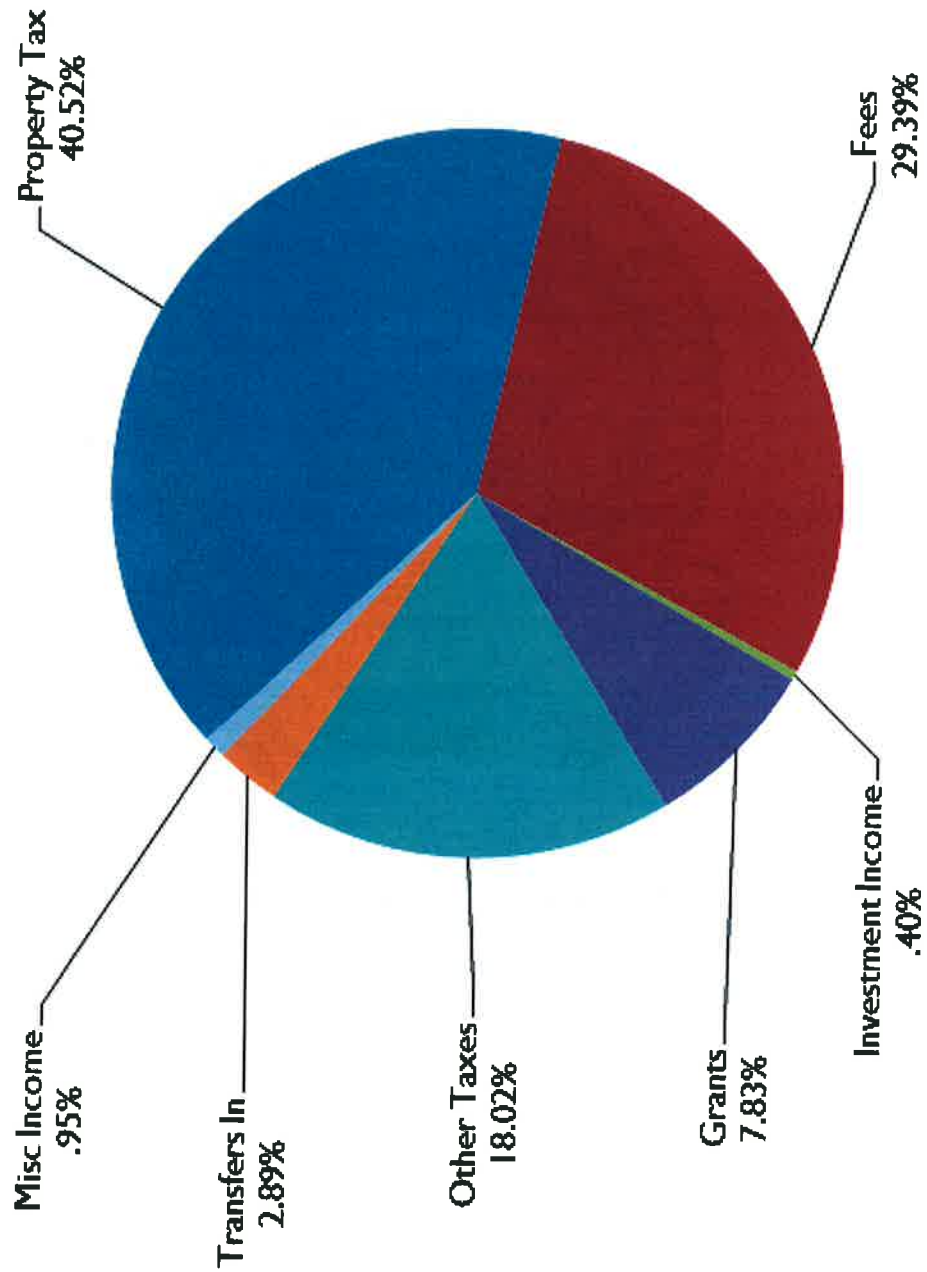
**Special Programs:**

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

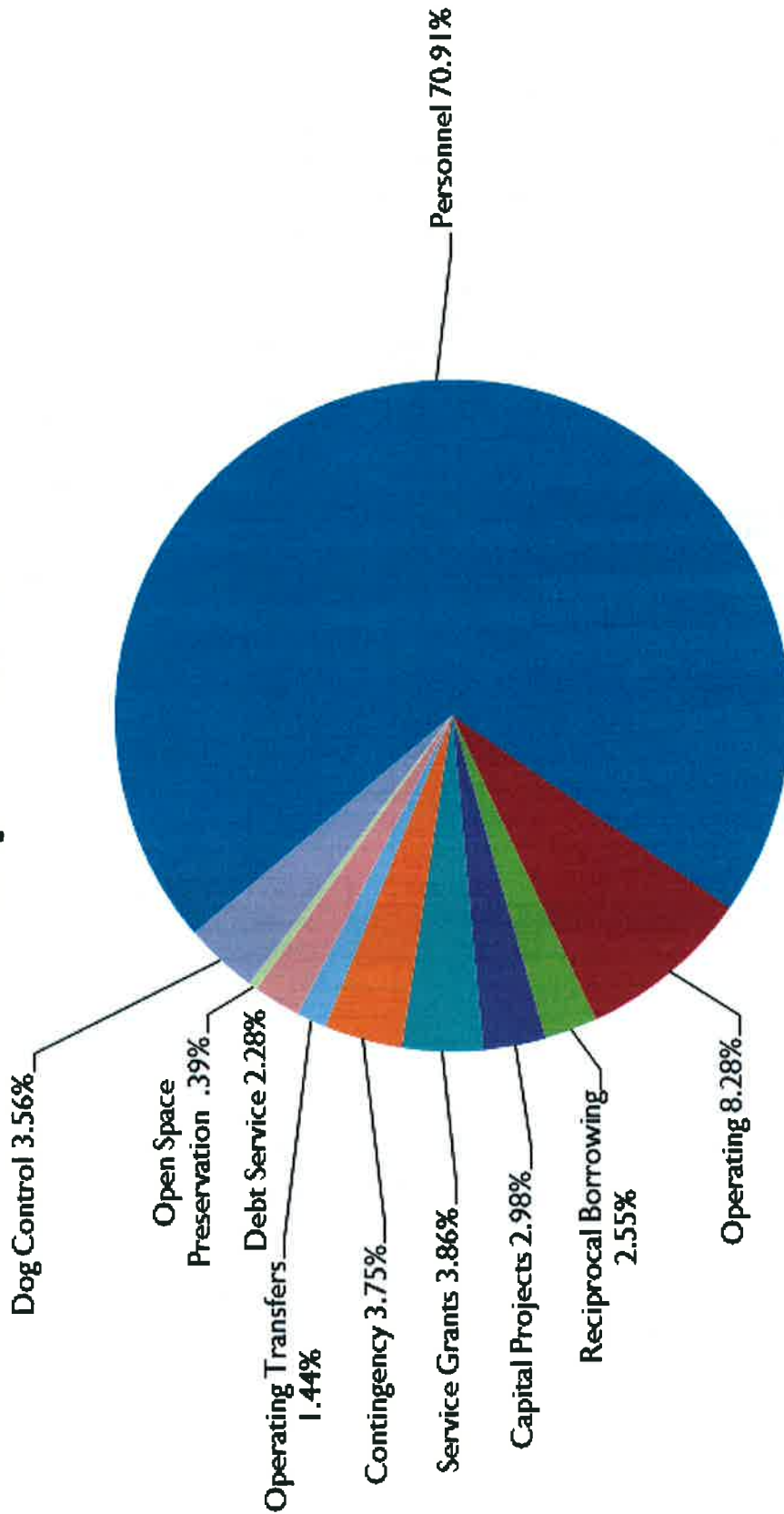


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# Revenue



# Expenditures



## Summary of General Fund Revenues

Revenue Description	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Amended FY 2015	Adopted FY 2016
<b>Taxes</b>					
Property Taxes - Current	9,691,339	9,863,402	9,840,000	9,840,000	10,000,000
Property Taxes - Delinquent	274,692	259,574	250,000	250,000	250,000
Library Tax - Current	628,498	642,756	628,000	628,000	645,000
Library Tax - Delinquent	18,428	18,621	15,000	15,000	15,000
Suburban Parks - Current	15,529	15,565	15,300	15,300	15,300
Suburban Parks - Delinquent	24	120	100	100	100
Real Estate Transfer Tax	3,541,753	3,462,321	3,500,000	3,500,000	3,500,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	110,543	128,937	115,000	115,000	115,000
<b>Total Tax Revenue</b>	<b>14,550,821</b>	<b>14,661,311</b>	<b>14,633,400</b>	<b>14,633,400</b>	<b>14,810,400</b>
<b>Payment in Lieu Of Taxes</b>	<b>1,332</b>	<b>5,700</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Federal Grants</b>					
Emergency Management Planning Grant	110,026	123,808	109,700	111,300	120,600
<b>State Grants</b>					
LEPC State Grant	37,420	53,120	90,600	90,600	42,500
DEMA Special Projects Grants	17,017	3,787	-	1,620	-
Library Standards Grant	171,030	165,476	166,900	175,600	175,600
State Paramedic Grant	1,384,273	1,404,504	1,462,600	1,462,600	1,634,200
Rat Abatement State Grant	10,000	10,000	10,000	10,000	10,000
Planning Grant	8,932	17,594	-	-	-
Parks Grant	5,534	10,106	-	-	-
Library Grant	4,000	-	-	1,700	-
<b>Total Grants</b>	<b>1,748,232</b>	<b>1,788,396</b>	<b>1,839,800</b>	<b>1,853,420</b>	<b>1,982,900</b>
<b>Fees for Services</b>					
Dog License Fees	48,533	48,982	30,000	30,000	48,000
Animal Fines	3,103	2,450	1,000	1,000	4,000
Building Entrance ID's Fees	660	715	500	500	700
Room Rental Fees	1,685	2,575	2,500	2,500	1,800
Non-Photo ID Fees	3,920	3,400	4,000	4,000	4,000
Information Technology Fees	5,372	5,580	5,000	5,000	5,500
Return Check Fees	1,685	1,395	1,400	1,400	1,500
Manufactured Housing Letter Fees	14,200	14,240	13,500	13,500	14,200
Assessment Office Fees	637	569	500	500	300
Park Rental Fees	5,974	7,455	5,000	5,000	6,000
Recreation Fees	349,018	322,056	325,000	325,000	325,000
Recreation Center Fees	-	-	-	-	150,000
Library Fines	14,568	11,661	13,000	13,000	12,000
Library Materials Replacement Fees	785	727	600	600	500
Library Copy Fees	6,002	5,274	5,400	5,400	5,000

Revenue Page 2	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Amended FY 2015	Adopted FY 2016
Tax Mapping Fees	1,633	2,500	1,500	1,500	1,600
Street Addressing Fees	15,575	16,600	14,000	14,000	16,000
Inspections & Enforcement Fees	1,320,050	1,238,748	1,250,000	1,250,000	1,250,000
Housing Demolition Reimbursement	24,031	38,175	40,000	40,000	40,000
Grass Cutting Reimbursement	42,244	26,358	54,000	54,000	35,000
Code Enforcement Fines	630	227	1,000	1,000	300
Manufactured Housing Demo. Reimb.	9,675	7,725	15,000	15,000	15,000
Planning Applications Fees	61,697	59,248	60,000	60,000	40,000
Planning Maps Fees	240	10	200	200	200
Planning Forms/Documents Fees	760	540	700	700	400
Planning/Zoning Applications Fees	15,650	18,990	16,000	16,000	16,000
Planning Copy Fees	153	46	100	100	100
HUD Fees	-	900	-	-	-
CDBG Bid Packet Fees	-	75	-	-	-
Paramedic Fees - Special Events	126,764	116,127	102,500	102,500	130,000
Clerk of the Peace Fees	53,610	64,760	55,000	55,000	58,000
Marriage Ceremony Fees	25,360	27,450	25,000	25,000	25,000
Monitions Expenses Reimbursements	54,956	57,238	62,000	62,000	100,000
County Monitions Fees	50,650	57,384	44,700	44,700	50,000
Recorder of Deeds Fees	2,622,853	2,285,564	2,500,000	2,500,000	2,300,000
Recorder of Deeds Copy Fees	111,026	119,105	120,000	120,000	110,000
Recorder of Deeds Printer Copy Fees	4,150	32,379	25,000	25,000	30,000
Real Estate Transfer Tax Processing Fees	81,675	91,171	85,000	85,000	95,000
Local Government Records Maint. Fees	9,636	8,921	8,500	8,500	9,000
Recorders Maintenance Fees	24,514	19,976	22,000	22,000	20,000
State Document Fees	9,696	8,901	8,500	8,500	9,000
Deeds Internet Fees	66,375	66,870	63,000	63,000	63,000
Register of Wills Fees	614,141	686,932	550,000	550,000	600,000
Wills Advertising Reimbursements	6,570	7,460	6,000	6,000	7,500
Wills Copy Fees	1,518	1,250	1,500	1,500	3,000
Sheriff Civil Fees	263,664	328,210	300,000	300,000	300,000
Sheriff Monitions/Auction Fees	32,628	39,856	25,000	25,000	35,000
Sheriff Fee on Sale	1,451,188	1,727,945	700,000	700,000	1,500,000
<b>Total Fees For Services</b>	<b>7,559,454</b>	<b>7,584,720</b>	<b>6,563,600</b>	<b>6,563,600</b>	<b>7,437,600</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>108,748</b>	<b>108,709</b>	<b>134,600</b>	<b>134,600</b>	<b>146,700</b>
<b>Interest Income</b>	<b>119,000</b>	<b>105,871</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Other Revenues</b>	<b>43,659</b>	<b>47,216</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Operating Transfer from Appropriated Fund Balance - Special Purpose</b>	<b>-</b>	<b>-</b>	<b>337,900</b>	<b>337,900</b>	
<b>Operating Transfer from Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>982,781</b>	<b>732,300</b>
<b>Total Revenues</b>	<b>24,154,432</b>	<b>24,325,108</b>	<b>23,708,500</b>	<b>24,704,901</b>	<b>25,309,100</b>



## Summary of General Fund Expenditures

Expenditure Description	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Amended FY 2015	Adopted FY 2016
<b>Departmental Expenditures</b>					
<b>Unrestricted Funds</b>					
<b>Administration</b>					
Administration	943,720	957,140	1,031,900	1,031,900	1,097,300
Economic Development	155,973	164,113	187,000	187,000	190,700
Information Technology	1,004,205	1,035,712	1,110,300	1,110,300	1,258,100
Personnel	353,941	381,972	480,300	480,300	441,400
Legal Services	76,583	63,629	156,700	156,700	156,700
<b>Finance Department</b>					
Finance Administration	326,002	311,584	327,800	327,800	337,900
Accounting Services	710,704	700,095	753,100	753,100	795,800
Tax Section	699,244	703,159	764,900	764,900	805,200
Assessment Division	1,000,550	1,035,275	1,128,400	1,128,400	1,182,100
Board of Assessment	25,733	-	-	-	-
<b>Community Services</b>					
Community Services Administration	196,652	199,070	213,200	213,200	215,700
Library Services	1,266,349	1,301,857	1,275,500	1,277,293	1,317,200
Recreation	720,532	718,203	765,100	765,100	761,800
Recreation Center	-	-	-	-	267,800
Parks	787,276	803,668	872,200	876,245	881,400
Suburban Parks	15,241	15,218	15,300	15,300	15,300
<b>Planning Services</b>					
Planning Services Administration	235,673	240,414	260,300	260,300	270,100
Geographic Information Systems	521,340	533,450	579,700	579,700	612,200
Inspections & Enforcement	1,533,271	1,467,798	1,599,600	1,606,737	1,570,300
Zoning Inspections & Enforcement	101,182	102,079	117,000	117,000	120,700
Planning Division	1,215,415	1,197,269	1,341,200	1,341,200	1,341,800
Manufactured Housing	113,700	114,599	117,800	117,800	120,700
<b>Public Safety</b>					
Public Safety Administration	84,449	88,145	95,800	95,800	98,400
Emergency Communications	2,301,198	2,294,599	2,339,200	2,339,200	2,442,500
Mobile Command Center	24,065	22,945	35,900	35,900	30,200
Emergency Medical Services	4,530,812	4,595,059	4,785,300	4,785,300	5,354,300
EMS - Special Event & Non-Reimbursable Costs	626,303	604,720	560,100	562,600	637,600
Emergency Management	208,018	246,228	219,500	245,006	241,200
<b>Public Works</b>					
General Fund - Facilities Management	696,795	700,487	809,600	809,600	831,400

Expenditure Page 2	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Amended FY 2015	Adopted FY 2016
<b>Row Offices</b>					
Clerk of the Peace	222,243	226,234	254,500	254,500	264,500
Comptroller	157,286	158,629	168,600	168,600	175,600
Recorder of Deeds	541,386	562,444	642,900	642,900	661,000
Register of Wills	330,193	338,058	381,200	381,200	381,400
Sheriff	571,588	583,722	639,800	639,800	619,700
<b>Special Grants and Programs</b>					
Open Space Preservation (1)	-	97,147	150,000	259,315	100,000
Storm Water Management/Tax Ditch (2)	-	590	-	299,410	-
Dog Control Support	848,860	893,622	900,000	900,000	900,000
Community Service Grants	792,963	866,350	910,600	1,164,860	977,200
<b>Other Expenditures</b>					
Contingency	-	-	950,000	945,740	950,000
Building Security	51,058	54,555	80,000	80,000	70,000
Debt Retirement	157,237	161,522	166,700	166,700	224,800
Interest Expense	237,591	231,585	225,200	225,200	353,100
Benefit to Retirees	48,392	48,982	55,000	55,000	55,000
<b>Total Unrestricted Funds</b>	<b>24,433,723</b>	<b>24,821,927</b>	<b>27,467,200</b>	<b>28,166,906</b>	<b>29,128,100</b>
<b>Restricted Funds</b>					
LEPC State Grant	39,421	30,018	90,600	131,232	68,700
Library Standards Grant	147,841	170,671	166,900	244,461	175,600
<b>Total Restricted Funds</b>	<b>187,262</b>	<b>200,689</b>	<b>257,500</b>	<b>375,693</b>	<b>244,300</b>
Less: Indirect Cost Allocation	(4,341,421)	(4,384,368)	(4,920,900)	(4,920,900)	(5,180,200)
<b>Total Operating Expenditures</b>	<b>20,279,564</b>	<b>20,638,248</b>	<b>22,803,800</b>	<b>23,621,699</b>	<b>24,192,200</b>
<b>Operating Transfers</b>					
<b>Capital Projects Fund</b>					
General Fund Contribution	88,000	295,400	373,400	373,400	444,400
DE Realty Transfer Tax	118,400	246,200	175,500	375,500	291,000
Sheriff Auction Fees	40,700	-	16,500	16,500	18,000
Register of Wills Fees	-	20,000	-	-	-
General Fund- Fund Balance Transfer	742,250	-	-	3,705,700	-
Community Development Block Grant	288,197	306,209	339,300	339,300	363,500
<b>Total Operating Transfers</b>	<b>1,277,547</b>	<b>867,809</b>	<b>904,700</b>	<b>4,810,400</b>	<b>1,116,900</b>
<b>Total Expenditures</b>	<b>21,557,111</b>	<b>21,506,057</b>	<b>23,708,500</b>	<b>28,432,099</b>	<b>25,309,100</b>

- (1) Open Space Preservation amount listed for fiscal year 2015 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during fiscal year 2015. The prior year appropriations carried forward to fiscal year 2015 is \$109,315
- (2) Storm Water Management/Tax Ditch amount listed in fiscal year 2015 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during fiscal year 2015. The prior year appropriations carried forward to fiscal year 2015 is \$299,410



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

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Building Entrance IDs Fees	660	715	500	700
Room Rental Fees	1,685	2,575	2,500	1,800
Information Technology Fees	5,372	5,580	5,000	5,500
Non-Photo IDs	3,920	3,400	4,000	4,000
<b>Total</b>	<b>\$ 11,637</b>	<b>\$ 12,270</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>

## Expenses: Department of Administration

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Administration	943,720	957,140	1,031,900	1,097,300
Economic Development	155,973	164,113	187,000	190,700
Information Technology	1,004,205	1,035,712	1,110,300	1,258,100
Personnel	353,941	381,972	480,300	441,400
Legal	76,583	63,629	156,700	156,700
Subtotal	2,534,422	2,602,566	2,966,200	3,144,200
Less: Indirect Costs	(2,378,449)	(2,438,453)	(2,779,200)	(2,953,500)
<b>Total</b>	<b>\$ 155,973</b>	<b>\$ 164,113</b>	<b>\$ 187,000</b>	<b>\$ 190,700</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Building Entrance IDs Fees	660	715	500	700
Room Rental Fees	1,685	2,575	2,500	1,800
<b>Total</b>	<b>\$ 2,345</b>	<b>\$ 3,290</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>

## Expenses: Administration

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	759,484	787,621	813,400	873,900
Travel	13,703	6,998	17,400	15,300
Insurance	64,117	64,299	76,100	76,100
Office Supplies	20,434	18,999	24,400	23,900
Furniture/Equipment	1,557	1,036	2,600	8,300
Legal/Contract Services	54,576	52,405	60,000	60,500
Utilities	8,346	6,991	9,200	9,800
Maintenance	3,822	4,223	4,300	-
Vehicle Expense	50	-	200	200
Miscellaneous	17,631	14,568	24,300	29,300
<b>Total</b>	<b>\$ 943,720</b>	<b>\$ 957,140</b>	<b>\$ 1,031,900</b>	<b>\$ 1,097,300</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 FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	128,019	133,011	137,500	145,900
Travel	36	1,022	1,600	1,600
Insurance	812	1,797	1,600	2,300
Indirect Costs	24,111	24,813	34,600	33,700
Office Supplies	837	1,863	2,700	2,500
Legal/Contract Services	712	182	4,700	1,200
Utilities	594	396	1,400	1,400
Vehicle Expense	765	786	1,900	1,100
Miscellaneous	87	243	1,000	1,000
<b>Total</b>	<b>\$ 155,973</b>	<b>\$ 164,113</b>	<b>\$ 187,000</b>	<b>\$ 190,700</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Information Technology Fees	5,372	5,580	5,000	5,500
<b>Total</b>	<b>\$ 5,372</b>	<b>\$ 5,580</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>

## Expenses: Information Technology

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	895,450	900,857	952,100	1,093,400
Insurance	4,647	4,861	5,800	5,800
Office Supplies	8,286	9,809	9,000	9,000
Furniture/Equipment	-	1,769	10,500	8,200
Legal/Contract Services	3,109	3,992	4,800	5,100
Operational Supplies	1,386	770	4,500	2,500
Utilities	12,996	11,690	13,800	18,700
Maintenance	78,048	89,550	104,400	100,000
Vehicle Expense	283	121	400	400
Consulting Fees	-	12,293	5,000	15,000
<b>Total</b>	<b>\$ 1,004,205</b>	<b>\$ 1,035,712</b>	<b>\$ 1,110,300</b>	<b>\$ 1,258,100</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Non-Photo IDs	3,920	3,400	4,000	4,000
<b>Total</b>	<b>\$ 3,920</b>	<b>\$ 3,400</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>

## Expenses: Personnel

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	318,078	329,724	354,400	364,500
Travel	2,124	3,603	3,300	4,200
Insurance	2,368	2,476	3,200	3,100
Office Supplies	9,983	9,337	10,800	12,700
Furniture/Equipment	1,211	1,167	1,300	1,300
Legal/Contract Services	8,235	23,421	15,600	16,100
Operating Supplies	2,948	3,014	3,500	3,500
Utilities	1,281	834	1,500	1,500
Maintenance	7,383	7,678	8,000	8,300
Vehicle Expense	-	-	100	100
Consultant	-	-	78,000	25,000
Miscellaneous	330	718	600	1,100
<b>Total</b>	<b>\$ 353,941</b>	<b>\$ 381,972</b>	<b>\$ 480,300</b>	<b>\$ 441,400</b>

<b>Legal</b>
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## Expenses: Legal

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Legal/Contract Services	76,583	63,629	156,700	156,700
<b>Total</b>	<b>\$ 76,583</b>	<b>\$ 63,629</b>	<b>\$ 156,700</b>	<b>\$ 156,700</b>

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

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Property Taxes - Current	9,691,339	9,863,402	9,840,000	10,000,000
Property Taxes - Delinquent	274,692	259,574	250,000	250,000
Penalty & Interest	110,543	128,937	115,000	115,000
Payment in Lieu of Taxes	1,332	5,700	6,000	6,000
Return Check Fees	1,685	1,395	1,400	1,500
Manufactured Housing Letter Fees	14,200	14,240	13,500	14,200
Monitions Expenses Reimbursement	54,956	57,238	62,000	100,000
County Monition Fees	50,650	57,384	44,700	50,000
Assessment Office Fees	637	569	500	300
<b>Total</b>	<b>\$10,200,034</b>	<b>\$10,388,439</b>	<b>\$10,333,100</b>	<b>\$10,537,000</b>

## Expenses: Department of Finance

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Finance Administration	326,002	311,584	327,800	337,900
Accounting Services	710,704	700,095	753,100	795,800
Tax Section	699,244	703,159	764,900	805,200
Assessment Division	1,000,550	1,035,275	1,128,400	1,182,100
Board of Assessment	25,733	-	-	-
<b>Subtotal</b>	<b>2,762,233</b>	<b>2,750,113</b>	<b>2,974,200</b>	<b>3,121,000</b>
<b>Less: Indirect Costs</b>	<b>(1,036,706)</b>	<b>(1,011,679)</b>	<b>(1,080,900)</b>	<b>(1,133,700)</b>
<b>Total</b>	<b>1,725,527</b>	<b>1,738,434</b>	<b>1,893,300</b>	<b>1,987,300</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	323,123	308,688	321,800	332,200
Travel	-	-	1,900	1,900
Insurance	1,405	1,405	2,000	1,700
Office Supplies	487	543	1,200	1,200
Furniture and Equipment	-	219	-	-
Legal/Contract Services	178	182	200	200
Utilities	809	547	600	600
Miscellaneous	-	-	100	100
<b>Total</b>	<b>\$ 326,002</b>	<b>\$ 311,584</b>	<b>\$ 327,800</b>	<b>\$ 337,900</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	646,617	635,759	682,200	724,200
Insurance	3,634	3,672	4,800	4,500
Office Supplies	9,180	7,966	10,300	10,300
Furniture/Equipment	2,423	2,583	2,600	2,600
Legal/Contract Services	533	752	600	600
Utilities	2,090	1,381	2,400	2,400
Maintenance	46,137	47,982	50,000	51,000
Miscellaneous	90	-	200	200
<b>Total</b>	<b>\$ 710,704</b>	<b>\$ 700,095</b>	<b>\$ 753,100</b>	<b>\$ 795,800</b>

## Tax Section

### Mission

The Kent County Tax section is responsible for the collection and distribution of County, school, library and ditch taxes, special community liens, Inspection and Enforcement liens and trash, 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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Property Taxes - Current	9,691,339	9,863,402	9,840,000	10,000,000
Property Taxes - Delinquent	274,692	259,574	250,000	250,000
Penalty & Interest	110,543	128,937	115,000	115,000
Payment in Lieu of Taxes	1,332	5,700	6,000	6,000
Return Check Fees	1,685	1,395	1,400	1,500
Manufactured Housing Letter Fees	14,200	14,240	13,500	14,200
Monitions Expenses Reimbursement	54,956	57,238	62,000	100,000
County Monitions Fees	50,650	57,384	44,700	50,000
<b>Total</b>	<b>\$10,199,397</b>	<b>\$10,387,870</b>	<b>\$10,332,600</b>	<b>\$10,536,700</b>

#### Expenses: Tax Section

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	296,861	298,195	318,700	326,300
Insurance	2,711	2,850	4,500	3,600
Indirect Costs	228,094	238,480	271,300	298,100
Office Supplies	63,065	58,415	68,000	66,100
Legal/Contract Services	90,916	87,930	83,100	91,100
Utilities	2,175	1,387	2,500	2,500
Maintenance	15,072	15,326	15,900	16,600
Vehicle Expense	275	303	600	600
Miscellaneous	75	273	300	300
<b>Total</b>	<b>\$ 699,244</b>	<b>\$ 703,159</b>	<b>\$ 764,900</b>	<b>\$ 805,200</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

<b>Department Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Assessment Office Fees	637	569	500	300
<b>Total</b>	<b>\$ 637</b>	<b>\$ 569</b>	<b>\$ 500</b>	<b>\$ 300</b>

## Expenses: Assessment Division

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	718,060	756,780	783,500	817,600
Travel	-	-	-	2,500
Insurance	12,558	12,827	17,600	13,400
Indirect Costs	213,708	218,100	262,900	282,900
Office Supplies	10,987	8,104	11,200	11,100
Furniture/Equipment	1,195	1,414	1,400	1,400
Legal/Contract Services	8,918	4,933	14,400	14,400
Operating Supplies	380	772	900	1,300
Utilities	2,898	1,928	3,400	3,400
Maintenance	26,357	26,813	27,600	28,400
Vehicle Expense	5,489	3,604	5,300	5,500
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 1,000,550</b>	<b>\$ 1,035,275</b>	<b>\$ 1,128,400</b>	<b>\$ 1,182,100</b>

<b>Board of Assessment</b>
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**Mission**

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

The Board has three primary functions:

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

Expenses: Board of Assessment

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	25,733	-	-	-
<b>Total</b>	<b>\$ 25,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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<b>Department of Community Services</b>
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## Revenue: Department of Community Services

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Library Tax Current	628,498	642,756	628,000	645,000
Library Tax Delinquent	18,428	18,621	15,000	15,000
Library Fines	14,568	11,661	13,000	12,000
Library Material Replacement Fee	785	727	600	500
Library Copy Fees	6,002	5,274	5,400	5,000
Library State Grant	4,000	-	1,700	-
Library Standards Grant	171,030	165,476	175,600	175,600
Recreation Fees	349,018	322,056	325,000	325,000
Recreation Center Fees	-	-	-	150,000
Park Rental Fees	5,974	7,455	5,000	6,000
Park State Grant	5,534	10,106	-	-
Suburban Parks Tax Current	15,529	15,565	15,300	15,300
Suburban Parks Tax Delinquent	24	120	100	100
<b>Total</b>	<b>\$ 1,219,390</b>	<b>\$ 1,199,817</b>	<b>\$ 1,184,700</b>	<b>\$ 1,349,500</b>

## Expenses: Department of Community Services

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Administration	196,652	199,070	213,200	215,700
Library Services	1,266,349	1,301,857	1,277,293	1,317,200
Library Standards Grant	147,841	170,671	244,461	175,600
Recreation	720,532	718,203	765,100	761,800
Recreation Center	-	-	-	267,800
Parks	787,276	803,668	876,045	881,400
Suburban Parks	15,241	15,218	15,300	15,300
<b>Total</b>	<b>\$ 3,133,891</b>	<b>\$ 3,208,687</b>	<b>\$ 3,391,399</b>	<b>\$ 3,634,800</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

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	178,007	180,278	188,200	191,500
Insurance	867	902	1,400	1,100
Indirect Costs	16,763	16,960	21,900	21,500
Office Supplies	239	249	600	600
Legal/Contract Services	46	58	100	100
Utilities	730	623	900	800
Miscellaneous	-	-	100	100
<b>Total</b>	<b>\$ 196,652</b>	<b>\$ 199,070</b>	<b>\$ 213,200</b>	<b>\$ 215,700</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Library Tax Current	628,498	642,756	628,000	645,000
Library Tax Delinquent	18,428	18,621	15,000	15,000
Library Fines	14,568	11,661	13,000	12,000
Library Material Replacement Fees	785	727	600	500
Library Copy Fees	6,002	5,274	5,400	5,000
Library State Grant	4,000	-	1,700	-
<b>Total</b>	<b>\$ 672,281</b>	<b>\$ 679,039</b>	<b>\$ 663,700</b>	<b>\$ 677,500</b>

## Expenses: Library Services

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	407,851	404,374	435,300	442,300
Insurance	6,771	7,106	8,300	7,100
Indirect Costs	194,733	197,510	129,500	151,300
Office Supplies	4,666	4,562	5,800	5,700
Furniture/Equipment	2,028	6,230	4,900	1,600
Legal/Contract Services	1,584	5,270	6,600	6,700
Operating Supplies	2,976	2,248	3,600	3,100
Utilities	33,544	32,959	37,200	38,500
Maintenance	10,776	10,749	14,000	13,700
Vehicle Expense	50	-	100	100
Miscellaneous	3,037	4,203	3,993	2,100
Reciprocal Borrowing	598,333	626,646	628,000	645,000
<b>Total</b>	<b>\$ 1,266,349</b>	<b>\$ 1,301,857</b>	<b>\$ 1,277,293</b>	<b>\$ 1,317,200</b>

<b>Library Standards Grant</b>
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## Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Library Standards Grant	171,030	165,476	175,600	175,600
<b>Total</b>	<b>\$ 171,030</b>	<b>\$ 165,476</b>	<b>\$ 175,600</b>	<b>\$ 175,600</b>

## Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	93,639	95,135	125,933	113,800
Travel	-	-	1,900	2,000
Office Supplies	345	419	508	500
Furniture/Equipment	664	8,184	6,978	3,300
Legal/Contract Services	6,200	3,280	7,087	4,600
Operating Supplies	33,709	48,204	85,301	37,400
Vehicle Expense	8,808	10,776	10,900	9,000
Miscellaneous	4,476	4,673	5,854	5,000
<b>Total</b>	<b>\$ 147,841</b>	<b>\$ 170,671</b>	<b>\$ 244,461</b>	<b>\$ 175,600</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Recreation Fees	349,018	322,056	325,000	325,000
Recreation Center Fees	-	-	-	150,000
<b>Total</b>	<b>\$ 349,018</b>	<b>\$ 322,056</b>	<b>\$ 325,000</b>	<b>\$ 475,000</b>

## Expenses: Recreation

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	269,284	282,796	285,500	297,300
Travel	2,550	100	600	-
Insurance	3,767	3,943	5,100	4,300
Indirect Costs	132,072	134,454	159,300	155,900
Office Supplies	3,057	2,489	3,500	3,200
Furniture/Equipment	9,529	2,336	3,200	2,900
Legal/Contract Services	268,664	257,189	274,800	265,200
Operating Supplies	8,612	13,510	10,300	11,200
Utilities	2,860	2,343	3,100	3,100
Rent	16,699	16,089	15,900	14,900
Maintenance Expenses	2,100	2,125	2,300	2,300
Vehicle Expenses	1,338	829	1,500	1,500
Miscellaneous	-	-	-	-
<b>Total</b>	<b>\$ 720,532</b>	<b>\$ 718,203</b>	<b>\$ 765,100</b>	<b>\$ 761,800</b>

## Expenses: Recreation Center

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	-	-	-	127,800
Insurance	-	-	-	10,500
Indirect Costs	-	-	-	33,800
Office Supplies	-	-	-	-
Furniture/Equipment	-	-	-	1,500
Legal/Contract Services	-	-	-	12,000
Operating Supplies	-	-	-	8,700
Utilities	-	-	-	61,000
Rent	-	-	-	2,500
Maintenance Expenses	-	-	-	-
Miscellaneous	-	-	-	10,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,800</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Park Rental Fees	5,974	7,455	5,000	6,000
Park State Grant	5,534	10,106	-	-
<b>Total</b>	<b>\$ 11,508</b>	<b>\$ 17,561</b>	<b>\$ 5,000</b>	<b>\$ 6,000</b>

## Expenses: Parks

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	570,159	589,333	629,000	637,600
Insurance	14,356	15,104	18,300	17,100
Indirect Costs	92,351	96,513	115,900	118,200
Office Supplies	1,699	1,258	2,000	1,900
Furniture/Equipment	2,287	3,468	1,700	3,900
Legal/Contract Services	13,973	12,808	14,900	14,600
Trash Pick-Up Fees	2,856	2,997	3,300	3,300
Operating Supplies	9,079	12,318	12,300	11,800
Utilities	24,739	24,822	25,900	26,200
Rent	219	174	500	300
Maintenance	31,878	18,224	25,500	22,800
Vehicle Expense	21,063	19,965	22,000	22,800
Miscellaneous	7,217	11,284	8,550	5,500
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	-	-	795	-
<b>Total</b>	<b>\$ 787,276</b>	<b>\$ 803,668</b>	<b>\$ 876,045</b>	<b>\$ 881,400</b>

<b>Suburban Parks</b>
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## Revenue Suburban Parks

Department Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Suburban Parks Tax Current	15,529	15,565	15,300	15,300
Suburban Parks Tax Delinquent	24	120	100	100
<b>Total</b>	<b>\$ 15,553</b>	<b>\$ 15,685</b>	<b>\$ 15,400</b>	<b>\$ 15,400</b>

## Expenses Suburban Parks

## 4301 – Old Mill

Departmental Expense	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	2,800	2,800	2,800	2,800
Indirect Costs	480	473	500	500
Operating Supplies	800	800	800	800
Maintenance	-	400	400	400
Vehicle Expense	600	200	200	200
<b>Total</b>	<b>\$ 4,680</b>	<b>\$ 4,673</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>

## 4302 – Royal Grant

Departmental Expense	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	3,700	3,700	3,700	3,700
Indirect Costs	480	473	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	-	500	500	500
Vehicle Expense	900	400	400	400
<b>Total</b>	<b>\$ 6,180</b>	<b>\$ 6,173</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>

## Expenses: Suburban Parks (Continued)

## 4303 – Eagle's Nest

<b>Departmental Expense</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	2,700	2,700	2,700	2,700
Indirect Costs	481	472	500	500
Operating Supplies	600	600	600	600
Maintenance	-	400	400	400
Vehicle Expense	600	200	200	200
<b>Total</b>	<b>\$ 4,381</b>	<b>\$ 4,372</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>
<b>Total Suburban Parks</b>	<b>\$ 15,241</b>	<b>\$ 15,218</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Tax Mapping Fees	1,633	2,500	1,500	1,600
Street Addressing Fees	15,575	16,600	14,000	16,000
Inspections & Enforcement Fees	1,320,050	1,238,748	1,250,000	1,250,000
House Demolition Reimbursement	24,031	38,175	40,000	40,000
Grass Cutting Reimbursement	42,244	26,358	54,000	35,000
Rat Abatement State Grant	10,000	10,000	10,000	10,000
Code Enforcement Fines	630	227	1,000	300
Planning Application Fees	61,697	59,248	60,000	40,000
Planning Map Fees	240	10	200	200
Planning Forms and Documents	760	540	700	400
Planning/Zoning Application Fees	15,650	18,990	16,000	16,000
Planning Copy Fees	153	46	100	100
Planning State Grant	8,932	17,594	-	-
HUD Fees	-	900	-	-
CDBG Bid Packet Fees	-	75	-	-
Manufactured Housing Demo Reimb	9,675	7,725	15,000	15,000
<b>Total</b>	<b>\$ 1,511,270</b>	<b>\$ 1,437,736</b>	<b>\$ 1,462,500</b>	<b>\$ 1,424,600</b>

## Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Planning Services Administration	235,673	240,414	260,300	270,100
Geographic Information Systems	521,340	533,450	579,700	612,200
Inspections & Enforcement	1,533,271	1,467,798	1,606,737	1,570,300
Zoning Inspections & Enforcement	101,182	102,079	117,000	120,700
Planning Division	1,215,415	1,197,269	1,341,200	1,341,800
Manufactured Housing	113,700	114,599	117,800	120,700
<b>Total</b>	<b>\$ 3,720,581</b>	<b>\$ 3,655,609</b>	<b>\$ 4,022,737</b>	<b>\$ 4,035,800</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 FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	186,881	192,029	200,300	209,400
Insurance	986	1,026	1,600	1,200
Indirect Costs	46,902	46,583	57,000	58,100
Office Supplies	536	507	600	600
Legal/Contract Services	45	50	400	400
Utilities	323	219	400	400
<b>Total</b>	<b>\$ 235,673</b>	<b>\$ 240,414</b>	<b>\$ 260,300</b>	<b>\$ 270,100</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 FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Tax Mapping	1,633	2,500	1,500	1,600
Street Addressing Fees	15,575	16,600	14,000	16,000
<b>Total</b>	<b>\$ 17,208</b>	<b>\$ 19,100</b>	<b>\$ 15,500</b>	<b>\$ 17,600</b>

## Expenses: Geographic Information Systems

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	379,586	392,867	405,600	424,400
Insurance	2,273	2,355	3,400	3,200
Indirect Costs	120,619	117,310	146,700	160,500
Office Supplies	1,925	1,623	2,200	2,100
Furniture/Equipment	895	837	1,000	1,500
Legal/Contract Services	622	725	1,120	1,500
Utilities	1,240	797	1,000	1,000
Maintenance	14,180	16,936	18,680	18,000
<b>Total</b>	<b>\$ 521,340</b>	<b>\$ 533,450</b>	<b>\$ 579,700</b>	<b>\$ 612,200</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Inspections & Enforcement Fees	1,320,050	1,238,748	1,250,000	1,250,000
House Demolition Reimbursement	24,031	38,175	40,000	40,000
Grass Cutting Reimbursement	42,244	26,358	54,000	35,000
Rat Abatement	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$ 1,396,325</b>	<b>\$ 1,313,281</b>	<b>\$ 1,354,000</b>	<b>\$ 1,335,000</b>

## Expenses: Inspections and Enforcement

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	1,147,955	1,121,243	1,166,500	1,159,900
Insurance	12,632	13,008	15,700	13,900
Indirect Costs	162,379	163,593	230,600	231,900
Office Supplies	14,638	15,365	15,200	14,600
Furniture/Equipment	895	837	900	900
Legal/Contract Services	7,820	19,084	23,600	18,200
Operating Supplies	1,430	920	2,000	1,800
Utilities	8,253	6,786	8,800	8,800
Maintenance	7,999	7,826	8,200	8,200
Vehicle Expense	25,044	23,777	28,100	27,100
Grant/Program	144,226	95,359	107,137	85,000
<b>Total</b>	<b>\$ 1,533,271</b>	<b>\$ 1,467,798</b>	<b>\$ 1,606,737</b>	<b>\$ 1,570,300</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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Code Enforcement Fines	630	227	1,000	300
<b>Total</b>	<b>\$ 630</b>	<b>\$ 227</b>	<b>\$ 1,000</b>	<b>\$ 300</b>

## Expenses: Zoning Inspections and Enforcement

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	67,928	69,690	73,300	76,100
Insurance	1,061	1,084	1,900	1,600
Indirect Costs	28,402	28,399	37,600	38,900
Office Supplies	33	17	100	100
Legal/Contract Services	75	50	100	100
Operating Supplies	50	24	200	200
Utilities	653	531	800	800
Vehicle Expense	2,980	2,284	3,000	2,900
<b>Total</b>	<b>\$ 101,182</b>	<b>\$ 102,079</b>	<b>\$ 117,000</b>	<b>\$ 120,700</b>

## **Planning**

### **Mission**

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

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

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

### **Goals**

- Provide a high-quality land use planning program that reflects community preferences and that is centered on service to our citizens
- Continue implementation of the 2008 Comprehensive Plan recommendations
- Completion of the review and revision of Chapter 187 Subdivision and Land Development and Chapter 205, Zoning, of the Kent County Code to comport with the 2008 Kent County Comprehensive Plan Update

## Revenue: Planning

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Planning Application Fees	61,697	59,248	60,000	40,000
Planning Map Fees	240	10	200	200
Planning Forms and Documents	760	540	700	400
Planning/Zoning Application Fees	15,650	18,990	16,000	16,000
Planning Copy Fees	153	46	100	100
Planning State Grant	8,932	17,594	-	-
HUD Fees	-	900	-	-
CDBG Bid Packet Fees	-	75	-	-
<b>Total</b>	<b>\$ 87,432</b>	<b>\$ 97,403</b>	<b>\$ 77,000</b>	<b>\$ 56,700</b>

## Expenses: Planning

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	635,920	632,050	692,800	670,000
Travel	748	-	2,080	2,300
Insurance	19,871	19,906	24,000	20,000
Indirect Costs	468,597	466,076	552,200	581,300
Office Supplies	9,770	9,157	10,000	9,700
Furniture/Equipment	895	1,504	1,000	1,000
Legal/Contract Services	58,878	31,449	55,520	53,900
Operational Supplies	-	229	500	500
Utilities	2,575	1,710	2,900	2,900
Maintenance	297	-	-	-
Vehicle Expense	-	-	100	100
Miscellaneous	17,864	35,188	100	100
<b>Total</b>	<b>\$ 1,215,415</b>	<b>\$ 1,197,269</b>	<b>\$ 1,341,200</b>	<b>\$ 1,341,800</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Manufactured Housing Demo Reimb	9,675	7,725	15,000	15,000
<b>Total</b>	<b>\$ 9,675</b>	<b>\$ 7,725</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

#### Expenses: Manufactured Housing

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	62,964	64,406	66,900	69,600
Insurance	1,084	1,105	1,700	1,500
Indirect Costs	25,044	24,978	31,100	31,600
Office Supplies	217	265	300	300
Legal/Contract Services	200	190	200	200
Operating Supplies	50	26	200	200
Utilities	637	531	800	800
Vehicle Expense	2,579	1,233	1,600	1,500
Grant/Program	20,925	21,865	15,000	15,000
<b>Total</b>	<b>\$ 113,700</b>	<b>\$ 114,599</b>	<b>\$ 117,800</b>	<b>\$ 120,700</b>



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

Departmental Revenue and Grants	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	1,384,273	1,404,504	1,462,600	1,634,200
Paramedic Fees - Special Events	126,764	116,127	102,500	130,000
LEPC State Grant	37,420	53,120	90,600	42,500
Emergency Management Planning Grant	110,026	123,808	111,300	120,600
DEMA Special Project Grants	17,017	3,787	1,620	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
<b>Total</b>	<b>\$ 1,962,901</b>	<b>\$ 1,988,747</b>	<b>\$ 2,056,020</b>	<b>\$ 2,214,700</b>

## Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Public Safety Administration	84,449	88,145	95,800	98,400
Emergency Communications	2,301,198	2,294,599	2,339,200	2,442,500
Mobile Command Center	24,065	22,945	35,900	30,200
Emergency Medical Services	4,530,812	4,595,059	4,785,300	5,354,300
EMS-Special Events & Non-Reimb Costs	626,303	604,720	562,600	637,600
Emergency Management-LEPC-State Funding	39,421	30,018	131,232	68,700
Emergency Management	208,018	246,228	245,006	241,200
<b>Total</b>	<b>\$ 7,814,266</b>	<b>\$ 7,881,714</b>	<b>\$ 8,195,038</b>	<b>\$ 8,872,900</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 FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	81,906	84,453	92,200	94,600
Travel	1,795	2,136	2,500	2,500
Insurance	401	588	800	800
Office Supplies	16	50	100	100
Furniture/Equipment	-	560	-	-
Utilities	331	358	200	400
<b>Total</b>	<b>\$ 84,449</b>	<b>\$ 88,145</b>	<b>\$ 95,800</b>	<b>\$ 98,400</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	1,793,686	1,827,022	1,871,800	1,976,100
Travel	6,494	3,797	7,300	7,400
Insurance	17,095	17,652	21,400	25,200
Indirect Costs	291,018	296,771	249,100	268,000
Office Supplies	2,197	1,642	2,700	2,000
Furniture/Equipment	13,140	14,614	30,800	19,900
Legal/Contract Services	5,229	33,735	9,700	12,500
Trash Pick-Up Fees	569	928	600	1,100
Operating Supplies	5,656	3,780	10,000	7,400
Utilities	65,553	59,414	74,700	63,400
Maintenance	100,502	35,184	60,600	59,000
Miscellaneous	59	60	500	500
<b>Total</b>	<b>\$ 2,301,198</b>	<b>\$ 2,294,599</b>	<b>\$ 2,339,200</b>	<b>\$ 2,442,500</b>

## Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	3,977	3,867	4,600	4,600
Insurance	1,733	1,597	3,000	3,400
Office Supplies	-	-	200	200
Furniture & Equipment	-	639	7,800	2,100
Operating Supplies	92	-	1,100	1,100
Utilities	4,170	4,291	4,400	4,400
Rent	6,000	6,000	6,000	6,000
Maintenance	1,595	58	2,500	1,700
Vehicle Expense	6,498	6,493	6,100	6,500
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 24,065</b>	<b>\$ 22,945</b>	<b>\$ 35,900</b>	<b>\$ 30,200</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
State Paramedic Grant	1,384,273	1,404,504	1,462,600	1,634,200
<b>Total</b>	<b>\$ 1,384,273</b>	<b>\$ 1,404,504</b>	<b>\$ 1,462,600</b>	<b>\$ 1,634,200</b>

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	4,197,323	4,275,863	4,381,600	4,482,400
Travel	4,148	1,152	2,200	2,600
Insurance	50,694	51,905	60,300	49,100
Office Supplies	4,617	5,264	5,300	4,800
Furniture/Equipment	4,119	8,859	10,200	13,700
Legal/Contract Services	10,274	9,302	26,100	24,100
Trash Pick-Up Fees	413	674	900	800
Operating Supplies	64,357	68,806	78,100	87,100
Utilities	49,930	50,236	56,500	53,600
Rent	19,594	19,515	19,600	19,400
Maintenance	21,690	23,059	33,200	32,400
Vehicle Expense	103,610	78,870	109,600	107,100
Miscellaneous	43	1,554	1,700	477,200
<b>Total</b>	<b>\$ 4,530,812</b>	<b>\$ 4,595,059</b>	<b>\$ 4,785,300</b>	<b>\$ 5,354,300</b>

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

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Paramedic Fees - Special Events	126,764	116,127	102,500	130,000
<b>Total</b>	<b>\$ 126,764</b>	<b>\$ 116,127</b>	<b>\$ 102,500</b>	<b>\$ 130,000</b>

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

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	89,826	90,598	69,600	101,200
Indirect Costs	525,123	501,503	478,200	519,100
Furniture/Equipment	360	-	-	7,500
Legal/Contractual	-	3,704	500	500
Operating Supplies	10,399	6,755	9,900	7,400
Maintenance	595	2,160	1,900	1,900
Miscellaneous	-	-	2,500	-
<b>Total</b>	<b>\$ 626,303</b>	<b>\$ 604,720</b>	<b>\$ 562,600</b>	<b>\$ 637,600</b>

## **Emergency Management**

### **Mission**

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

### **Goals**

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



<b>Departmental Revenue and Grants</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
LEPC State Grant	37,420	53,120	90,600	42,500
<b>Total</b>	<b>\$ 37,420</b>	<b>\$ 53,120</b>	<b>\$ 90,600</b>	<b>\$ 42,500</b>

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

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	36,883	27,341	83,800	63,900
Travel	-	239	1,100	1,100
Insurance	1,305	1,200	1,400	1,100
Office Supplies	28	42	900	900
Furniture & Equipment	-	-	200	-
Legal/Contract Services	200	49	100	-
Operating Supplies/Related	512	560	400	600
Utilities	493	587	500	600
Miscellaneous	-	-	1,593	500
Contingency	-	-	41,238	-
<b>Total</b>	<b>\$ 39,421</b>	<b>\$ 30,018</b>	<b>\$ 131,231</b>	<b>\$ 68,700</b>

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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Emergency Management Planning Grant	110,026	123,808	111,300	120,600
DEMA Special Project Grants	17,017	3,787	1,620	-
<b>Total</b>	<b>\$ 127,043</b>	<b>\$ 127,595</b>	<b>\$ 112,920</b>	<b>\$ 120,600</b>

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

<b>Departmental Expense</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	79,576	127,760	123,700	137,200
Travel	-	3,787	2,500	2,700
Office Supplies	235	811	1,305	1,700
Furniture and Equipment	-	4,836	800	2,600
Legal/Contract Services	680	609	1,295	1,300
Trash Pick-Up Fees	181	295	200	300
Operating Supplies	697	742	800	1,500
Utilities	16,332	15,657	21,600	19,400
Maintenance	1,446	839	3,500	2,500
Vehicle Expense	1,371	2,307	2,500	2,000
Miscellaneous	19	19	100	1,100
<b>Total</b>	<b>\$ 100,537</b>	<b>\$ 157,662</b>	<b>\$ 158,300</b>	<b>\$ 172,300</b>

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

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Insurance	1,288	1,707	2,200	2,000
Indirect Costs	69,898	76,189	59,000	66,900
<b>Total</b>	<b>\$ 71,186</b>	<b>\$ 77,896</b>	<b>\$ 61,200</b>	<b>\$ 68,900</b>

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

<b>Departmental Expense</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Travel	16,950	6,883	2,829	-
Office Supplies	4	-	276	-
Furniture and Equipment	1,741	1,741	1,924	-
Legal/Contract Services	14,000	2,046	17,888	-
Contingency	3,600	-	1,600	-
Grant Program Expense	-	-	989	-
<b>Total</b>	<b>\$ 36,295</b>	<b>\$ 10,670</b>	<b>\$ 25,506</b>	<b>\$ -</b>
<b>Total Emergency Management</b>	<b>\$ 208,018</b>	<b>\$ 246,228</b>	<b>\$ 245,006</b>	<b>\$ 241,200</b>

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

Expenses: Public Works (General Fund) Facilities Management

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Facilities Management	696,795	700,487	809,600	831,400
Less: Indirect Costs	(696,795)	(700,487)	(809,600)	(831,400)
<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

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	386,097	396,167	435,300	476,200
Insurance	39,355	41,409	50,000	54,000
Office Supplies	302	380	300	400
Furniture/Equipment	-	5,038	12,000	3,500
Legal/Contract Services	2,737	2,841	3,200	3,200
Trash Pick-Up Fees	2,326	3,647	3,400	4,200
Operating Supplies	14,748	11,970	14,600	14,100
Utilities	216,128	193,555	248,200	231,700
Maintenance	28,633	38,124	35,000	34,000
Vehicle Expense	5,911	6,236	6,600	9,100
Miscellaneous	558	1,120	1,000	1,000
<b>Total</b>	<b>\$ 696,795</b>	<b>\$ 700,487</b>	<b>\$ 809,600</b>	<b>\$ 831,400</b>

<b>Row Offices</b>
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- Clerk of the Peace
- Comptroller
- Recorder of Deeds
- Register of Wills
- Sheriff

<b>Clerk of the Peace</b>
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**Mission**

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

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

Revenue: Clerk of the Peace

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Clerk of the Peace Fees	53,610	64,760	55,000	58,000
Marriage Ceremony Fees	25,360	27,450	25,000	25,000
<b>Total</b>	<b>\$ 78,970</b>	<b>\$ 92,210</b>	<b>\$ 80,000</b>	<b>\$ 83,000</b>

Expenses: Clerk of the Peace

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	166,017	169,612	179,700	185,400
Travel	-	-	2,400	3,100
Insurance	3,693	3,738	5,300	4,800
Indirect Costs	42,710	43,798	55,400	59,200
Office Supplies	1,714	1,964	2,600	2,900
Furniture and Equipment	256	-	-	-
Legal/Contract Services	1,309	1,180	1,800	1,800
Utilities	1,498	896	1,800	1,800
Maintenance	5,000	5,000	5,000	5,000
Vehicle Expenses	46	46	200	200
Miscellaneous	-	-	300	300
<b>Subtotal</b>	<b>222,243</b>	<b>226,234</b>	<b>254,500</b>	<b>264,500</b>
<b>Less: Indirect Costs</b>	<b>(72,185)</b>	<b>(75,118)</b>	<b>(82,600)</b>	<b>(86,000)</b>
<b>Total</b>	<b>\$ 150,058</b>	<b>\$ 151,116</b>	<b>\$ 171,900</b>	<b>\$ 178,500</b>

<b>Comptroller</b>
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**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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	148,444	151,946	158,800	166,800
Insurance	3,502	3,529	4,300	4,100
Office Supplies	2,731	1,272	2,500	2,100
Legal/Contract Services	1,024	454	1,000	700
Utilities	485	328	600	600
Maintenance	1,100	1,100	1,200	1,200
Vehicle Expense	-	-	100	-
Miscellaneous	-	-	100	100
<b>Subtotal</b>	<b>157,286</b>	<b>158,629</b>	<b>168,600</b>	<b>175,600</b>
Less: Indirect Costs	(157,286)	(158,629)	(168,600)	(175,600)
<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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Real Estate Transfer Tax	3,541,753	3,462,321	3,500,000	3,500,000
Recorder of Deeds Fees	2,622,853	2,285,564	2,500,000	2,300,000
Recorder of Deeds Copy Fees	111,026	119,105	120,000	110,000
Recorder of Deeds Printer Copy Fees	4,150	32,379	25,000	30,000
Real Estate Transfer Tax Process Fees	81,675	91,171	85,000	95,000
Local Government Record Maint. Fees	9,636	8,921	8,500	9,000
Recorders Maintenance Fees	24,514	19,976	22,000	20,000
State Document Fees	9,696	8,901	8,500	9,000
Deeds Internet Fees	66,375	66,870	63,000	63,000
<b>Total</b>	<b>\$ 6,471,678</b>	<b>\$ 6,095,208</b>	<b>\$ 6,332,000</b>	<b>\$ 6,136,000</b>

## Expenses: Recorder of Deeds

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	335,989	363,231	378,400	396,200
Insurance	7,534	7,700	9,200	9,200
Indirect Costs	100,795	103,733	158,000	157,500
Office Supplies	77,721	76,754	79,300	78,300
Furniture/Equipment	3,674	3,368	3,700	3,700
Legal/Contract Services	7,656	2,923	8,400	8,700
Utilities	3,259	2,451	3,700	3,800
Maintenance	4,733	2,236	1,400	2,900
Vehicle	-	48	300	200
Miscellaneous	25	-	500	500
<b>Total</b>	<b>\$ 541,386</b>	<b>\$ 562,444</b>	<b>\$ 642,900</b>	<b>\$ 661,000</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Register of Wills Fees	614,141	686,932	550,000	600,000
Wills Advertising Reimbursements	6,570	7,460	6,000	7,500
Wills Copy Fees	1,518	1,250	1,500	3,000
<b>Total</b>	<b>\$ 622,229</b>	<b>\$ 695,642</b>	<b>\$ 557,500</b>	<b>\$ 610,500</b>

#### Expenses: Register of Wills

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	239,838	249,646	257,000	259,300
Insurance	6,785	6,873	8,300	7,500
Indirect Costs	63,458	64,032	90,600	91,700
Office Supplies	8,898	3,519	11,400	8,400
Furniture/Equipment	1,952	4,734	2,000	2,000
Legal/Contract Services	8,304	8,639	10,500	11,100
Utilities	958	615	1,100	1,100
Vehicle Expense	-	-	100	100
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 330,193</b>	<b>\$ 338,058</b>	<b>\$ 381,200</b>	<b>\$ 381,400</b>

<b>Sheriff</b>
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**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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Sheriff Civil Fees	263,664	328,210	300,000	300,000
Sheriff Motion/Auction Fees	32,628	39,856	25,000	35,000
Sheriff Fee of Sales	1,451,188	1,727,945	700,000	1,500,000
<b>Total</b>	<b>\$ 1,747,480</b>	<b>\$ 2,096,011</b>	<b>\$ 1,025,000</b>	<b>\$ 1,835,000</b>

## Expenses: Sheriff Office

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	442,397	445,861	464,800	440,800
Insurance	16,387	14,555	18,400	19,000
Indirect Costs	80,937	82,927	109,900	109,200
Office Supplies	4,696	5,758	7,400	8,000
Furniture/Equipment	1,403	1,286	1,400	1,400
Legal/Contract Services	2,934	10,781	12,200	12,700
Operating Supplies	-	158	700	700
Utilities	2,670	2,230	2,600	3,500
Maintenance	9,158	9,158	9,200	9,200
Vehicle Expense	11,006	11,008	13,000	15,000
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 571,588</b>	<b>\$ 583,722</b>	<b>\$ 639,800</b>	<b>\$ 619,700</b>



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<b>Special Grants and Programs</b>
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## Revenue: Special Grants and Programs

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Dog Licenses	48,533	48,982	30,000	48,000
Animal Fines	3,103	2,450	1,000	4,000
<b>Total</b>	<b>\$ 51,636</b>	<b>\$ 51,432</b>	<b>\$ 31,000</b>	<b>\$ 52,000</b>

## Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Open Space Preservation (1)	-	97,147	259,315	100,000
Storm Water Management/Tax Ditch (2)	-	590	299,410	-
Dog Control Support	848,860	893,622	900,000	900,000
Community Service Grants	792,963	866,350	1,164,860	977,200
<b>Total</b>	<b>\$ 1,641,823</b>	<b>\$ 1,857,709</b>	<b>\$ 2,623,585</b>	<b>\$ 1,977,200</b>

## Notes:

(1) Open Space Preservation amount listed in fiscal year 2015 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2015. The prior year appropriations carried forward to fiscal year 2015 is \$109,315.

(2) Storm water Management / Tax Ditch amount listed in fiscal year 2015 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during FY 2015. The prior year appropriations carried forward to fiscal year 2015 is \$299,410.

<b>Open Space Preservation</b>
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Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Program Expense	-	97,147	259,315	100,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 97,147</b>	<b>\$ 259,315</b>	<b>\$ 100,000</b>

<b>Storm Water Management/Tax Ditch</b>
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Departmental Expense	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Program Expense	-	590	299,410	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 590</b>	<b>\$ 299,410</b>	<b>\$ -</b>

<b>Dog Control Support</b>
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Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Dog Licenses	48,533	48,982	30,000	48,000
Animal Fines	3,103	2,450	1,000	4,000
<b>Total</b>	<b>\$ 51,636</b>	<b>\$ 51,432</b>	<b>\$ 31,000</b>	<b>\$ 52,000</b>

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Dog Control	848,860	893,622	900,000	900,000
<b>Total</b>	<b>\$ 848,860</b>	<b>\$ 893,622</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Agriculture/Soil/Water	111,500	111,500	111,500	136,500
Economic Development	22,963	26,000	26,000	26,000
Public Safety	500,000	600,000	965,000	750,000
Service Organizations	158,500	128,850	62,360	64,700
<b>Total</b>	<b>\$ 792,963</b>	<b>\$ 866,350</b>	<b>\$ 1,164,860</b>	<b>\$ 977,200</b>

## 4430 – Agriculture/Soil/Water

Organization	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	75,000	75,000	75,000	100,000
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>\$ 136,500</b>

## 4431 – Economic Development

Organization	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Fire Fighter's Convention	1,000	1,000	1,000	1,000
Kent County Visitors' Bureau	20,000	25,000	25,000	25,000
Kent County Visitors' Bureau Expense Reimbursement	1,963	-	-	-
<b>Total</b>	<b>\$ 22,963</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>

## 4433 – Public Safety

Organization	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Volunteer Fire Companies	500,000	600,000	700,000	735,000
Volunteer Fire Companies - Special Ops Units	-	-	15,000	15,000
Police Departments	-	-	250,000	-
<b>Total</b>	<b>\$ 500,000</b>	<b>\$ 600,000</b>	<b>\$ 965,000</b>	<b>\$ 750,000</b>



## 4432 – Service Organizations

Organization	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Aid In Dover, Inc.	1,000	1,000	1,000	1,000
American Diabetes Association	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	-	-
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	2,000	2,000	2,000	2,000
C.E.R.T.S, Inc.	-	-	1,000	1,000
Central Delaware Mentoring	1,000	-	-	-
Chamber of Commerce for Greater Milford	-	-	600	600
City of Harrington Heritage Day Committee	600	600	600	600
City of Milford Community Parade	600	600	600	600
Connecting Generations (Central DE Mentoring Program)	-	10,000	-	-
Delaware Adolescent Program (dapi)	500	500	750	750
Delaware Agricultural Museum and Village	2,000	2,000	2,000	2,000
Delaware Crime Stoppers	500	500	500	500
Delaware Envirothon	500	250	250	250
Delaware FFA	700	700	900	900
Delaware First Medis Corp./WWDE	-	1,000	1,000	-
Delaware Housing Coalition	-	-	-	500
Delaware Senior Olympics	400	500	500	500
Delaware State Housing Authority	-	-	-	1,000
Diamond State Community Land Trust	-	-	-	2,000
Dover/Kent County MPO	800	800	800	800
Food Bank of Delaware	1,000	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
Inner City Cultural League	500	500	500	500
Interfaith Housing Development	-	20,000	4,260	-
Kent Community Garden c/o Greater Kent Committee	-	-	-	500
Kent County 4-H Clubs	600	600	600	600
Kent County 4-H Pygmy/Goat Show	-	200	-	-
Kent County Crime Watch Association	2,250	2,500	2,500	2,500
Kent County Fund for the Arts	1,000	-	-	-
Kent - Sussex Industries	1,000	1,000	1,000	1,000
L. Lillian Smith Senior Center	2,000	2,000	2,000	2,500
Mamie A. Warren Senior Center	2,500	2,500	2,500	2,500
Milford Community Center	-	-	-	600
Milford Housing Development Corp.	500	500	-	-
Milford Museum	-	-	-	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	500	500	500	500
Ronald McDonald House	2,800	2,000	2,000	2,000
Smyrna Clayton July 4th Association	600	600	600	600
Special Olympics Delaware	-	-	-	1,000
The Shepard Place, Inc.	3,000	3,000	3,000	3,000
The of Magnolia Heritage Day	-	-	400	400
Town of Bowers	-	40,000	-	-
Wyoming Peach Festival	600	600	600	600
YMCA of Delaware - Dover YMCA	-	-	-	1,000
<b>Total</b>	<b>\$ 158,500</b>	<b>\$ 128,850</b>	<b>\$ 62,360</b>	<b>\$ 64,700</b>
<b>Total Community Service Grants</b>	<b>\$ 792,963</b>	<b>\$ 866,350</b>	<b>\$ 1,164,860</b>	<b>\$ 977,200</b>



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<b>Special Revenue Grant Funds</b>
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Grant Fund	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
<b>Community Development Block Grant</b>				
Revenue	\$ 1,150,733	\$ 1,403,282	\$ 1,891,793	\$ 1,690,700
Expenditures	1,150,733	1,403,282	1,891,793	1,690,700
<b>Neighborhood Stabilization Grant</b>				
Revenue	\$ 297,979	\$ 215,134	\$ 381,711	-
Expenditures	297,979	215,134	381,711	-
<b>FmHA Housing Preservation Block Grant</b>				
Revenue	\$ 18,450	\$ 25,070	\$ 25,000	\$ 25,000
Expenditures	18,450	25,070	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

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Grant	855,606	1,081,942	1,543,411	1,327,200
Additional Program Income	6,930	15,131	9,082	-
Operating Transfer In	288,197	306,209	339,300	363,500
<b>Total</b>	<b>\$ 1,150,733</b>	<b>\$ 1,403,282</b>	<b>\$ 1,891,793</b>	<b>\$ 1,690,700</b>

## Expenses: CDBG

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Grant Expenditures	862,536	1,097,072	1,552,493	1,327,200
County Match	288,197	306,210	339,300	363,500
<b>Total</b>	<b>\$ 1,150,733</b>	<b>\$ 1,403,282</b>	<b>\$ 1,891,793</b>	<b>\$ 1,690,700</b>

<b>Neighborhood Stabilization Grant (NSP)</b>
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**Function**

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

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

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

Revenue: NSP

Departmental Revenue	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Grant	31,492	8,243	129,453	-
Additional Program Income	266,487	206,891	252,258	-
<b>Total</b>	<b>\$ 297,979</b>	<b>\$ 215,134</b>	<b>\$ 381,711</b>	<b>\$ -</b>

Expenses: NSP

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Grant Expenditures	297,979	215,134	381,711	-
<b>Total</b>	<b>\$ 297,979</b>	<b>\$ 215,134</b>	<b>\$ 381,711</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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Grant	18,450	25,070	25,000	25,000
<b>Total</b>	<b>\$ 18,450</b>	<b>\$ 25,070</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

Expenses: FmHA

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Grant Expenditures	18,450	25,070	25,000	25,000
<b>Total</b>	<b>\$ 18,450</b>	<b>\$ 25,070</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>



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**General Fund Capital Project Fund**

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Fiscal Year 2016 General Fund Capital Projects		Funding Sources						
		FY 2016 Estimated Costs	General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Reserves	Total
<b>Department and Project Description</b>								
<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>		19,500	19,500					19,500
Replacement of outdated workstations. Review and recommend new computer hardware and software.								
<b>Disaster Recovery Plan, Equipment, Testing</b>		25,000	25,000					25,000
Create an offsite location to handle redundancy (backup) of data to restore the County back to normal functionality in a short period of time in case of a disaster. Project includes virtualization of servers.								
<b>IT Future Capital Outlays</b>		15,000	15,000					15,000
Provide for unforeseen but necessary hardware and equipment to maintain the County's computer infrastructure.								
<b>Server/Hardware/Software Replacement</b>		40,000	40,000					40,000
For replacements due to unexpected hardware/software failures. Project includes network switches.								
<b>Phone Replacement - County Administration Building</b>		13,400	13,400					13,400
Continued funding for replacement of phones in the County Administration Building								
<b>Budget Software</b>		50,000	50,000					50,000
New software application to automate budget processes								
<b>Total Administration - Information Technology</b>		<b>180,900</b>	<b>180,900</b>					<b>180,900</b>
<b>Community Services - Parks</b>								
<b>Big Oak Park - Ballfield Restrooms and Storage</b>		25,000	25,000					25,000
New restroom and storage facility to be located on the north side of park in the ballfield complex. FY2016 funding represents second installment in a series of proposed annual funding amounts.								
<b>Big Oak Park - Exercise Equipment</b>		5,000	5,000					5,000
Add new exercise equipment for park loop trail								
<b>Brecknock Park - Historic Structure Improvement Fund</b>		10,000	10,000					10,000
This project allows for rehabilitation of the Goggin Manor House on an ongoing basis.								

Fiscal Year 2016 General Fund Capital Projects		Funding Sources					
		FY 2016 Estimated Costs	General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Reserves
<b>Department and Project Description</b>							<b>Total</b>
<b>Hunn Property - Wildcat Manor Historic Improvement Fund</b>		10,000	10,000				10,000
To provide for assessment and rehabilitation of Wildcat Manor on an ongoing basis.							
<b>Parks Equipment - Tractor, Loader, Backhoe Combination</b>		30,000	30,000				30,000
Kesseling equipment: one combination tractor, loader, backhoe unit for park maintenance. FY2016 budget represents second funding amount for FY2016 planned purchase.							
<b>Parks Equipment - Utility Vehicle and Attachments</b>		7,500	7,500				7,500
Kesseling equipment: one utility vehicle with infield groomer and snow removal attachments. FY2016 request is first funding amount for FY2017 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. FY2016 funding of \$10,000 is the final of four equal annual funding amounts from FY2013 through FY2016 to provide a total of \$40,000 for planned replacement in FY2016.							
<b>Total Community Services</b>		97,500	97,500				97,500
<b>Planning</b>							
<b>GovNow Online Building Permits/Planning Application</b>		60,000	60,000				60,000
Provide an eGovernment web based application which also allows citizens to submit building permits online							
<b>Mobile Field Inspection Software</b>		40,000	20,000			20,000	40,000
Provide software to allow field inspectors the ability to inspect a building permit and update the case while in the field. FY2016 budget is first funding amount for FY2017 planned purchase							
<b>Planning - GIS</b>							
<b>Parcel History Tracking &amp; Parcel Status Tracking Application</b>		20,000	20,000				20,000
Provide ArcGIS Desktop parcel editors the ability to record and track the history of parcel edits. Also allows the County to identify subdivisions that have met the occupancy threshold							
<b>Total Planning</b>		120,000	100,000			20,000	120,000

Department and Project Description		FY 2016 Estimated Costs	Funding Sources					Total
			General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Reserves	
<b>Public Safety - Emergency Medical Division</b>								
<b>Cardiac Monitors</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 fourth set of three of twenty six portable radios due to rebanding							
<b>Vehicle/Conversion - Emergency Response Unit</b>		74,000		51,800		22,200		74,000
	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.							
<b>Garage Concrete</b>		25,000		17,500		7,500		25,000
	Install concrete pad in front of garage area							
<b>Pole Building</b>		50,000		35,000		15,000		50,000
	Building to be used to cover medical and response equipment							
<b>Public Safety - EMS Expansion</b>								
<b>Cardiac Monitors</b>		25,000		17,500		7,500		25,000
	Two refurbished multi-functional cardiac monitor/pacemaker/defibrillators							
<b>Vehicle/Conversion - Emergency Response Unit</b>		74,000		51,800		22,200		74,000
	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.							
<b>Public Safety - EMS Headquarters</b>								
<b>Carpet / Tile Replacement</b>		50,000		40,800		5,300		50,000
	Replace carpet / tile in all areas of Public Safety Building							
<b>Total Public Safety</b>		336,000	-	241,000	-	91,100	3,900	336,000
<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</b>								
<b>Sheriff Vehicle</b>		18,000				18,000		18,000
	Purchase replacement sheriff vehicle							
<b>Total Row Offices</b>		48,000	-	18,000	-	-	30,000	48,000



<b>Fiscal Year 2016 General Fund Capital Projects</b>							
Department and Project Description	FY 2016 Estimated Costs	Funding Sources					Total
		General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Reserves	
<b>Special Projects</b>							
<b>Economic Development - Strategic Development</b>							
To increase strategic development funding	50,000		50,000				50,000
<b>Equipment and Vehicles</b>							
This project allows for replacement of County vehicles and equipment on an ongoing basis.	16,000	16,000					16,000
<b>Facilities</b>							
Provide upgrades, repairs, furniture, and equipment for the County Complex, Emergency Services Building, the Library and Wheatley's Pond Road office and substation.	50,000	50,000					50,000
<b>Total Special Projects</b>	<b>116,000</b>	<b>66,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,000</b>
<b>Total</b>	<b>898,400</b>	<b>444,400</b>	<b>291,000</b>	<b>18,000</b>	<b>91,100</b>	<b>53,900</b>	<b>898,400</b>

CAPITAL PROJECTS FUND - FISCAL YEAR 2016

Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>ADMINISTRATION</b>							
<b>INFORMATION TECHNOLOGY</b>							
<u>Project Costs</u>							
Disaster Recovery	105,000	25,000	25,000	25,000	25,000	25,000	245,000
Disaster Recovery: Virtualization of Servers	64,500						64,500
Subtotal Disaster Recovery	169,500	25,000	25,000	25,000	25,000	25,000	309,500
Server / Hardware / Software Replacement	5,700	15,000	40,000	40,000	40,000	40,000	240,700
Server / Hardware / Software Replacement - Network Switches	110,000	20,000	25,000				155,000
Subtotal Server Hardware Software	115,700	80,000	40,000	40,000	40,000	40,000	395,700
IT Future Capital Outlays (FY12, FY14)	281,700	5,000	15,000	30,000	30,000	30,000	421,700
Microsoft Upgrades		10,000					10,000
Replacement Servers (FY12)	7,000						7,000
Department Upgrades (FY14)	28,400	16,500	19,500	30,000	30,000	30,000	184,400
Audio Visual Replacement Fund (FY13)	36,000	18,000	18,000	18,000	18,000		126,000
Microsoft Exchange (Outlook)	42,100						42,100
New World Fixed Asset System			23,000				23,000
Phone Replacement - County Administration Building		13,400	13,400	13,400			53,600
Phone Servers Replacement		11,000					11,000
Appraisal Software Replacement		75,000					75,000
Budget Software		50,000					50,000
<b>TOTAL PROJECT COSTS</b>	<b>638,300</b>	<b>286,000</b>	<b>180,900</b>	<b>179,400</b>	<b>143,000</b>	<b>125,000</b>	<b>1,709,000</b>
<u>Source of Funds:</u>							
Capital Projects Fund Reserves (General Fund Contribution)	381,700	60,000					441,700
General Fund Contribution	256,600	226,000	180,900	179,400	143,000	125,000	1,267,300
<b>TOTAL SOURCE OF FUNDS</b>	<b>638,300</b>	<b>286,000</b>	<b>180,900</b>	<b>179,400</b>	<b>143,000</b>	<b>125,000</b>	<b>1,709,000</b>
<b>TOTAL ADMINISTRATION 638,300 286,000 180,900 179,400 143,000 125,000 1,709,000</b>							







**CAPITAL PROJECTS FUND - FISCAL YEAR 2016**

	Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>COMMUNITY SERVICES (continued)</b>								

**PARKS**

**KESSELING PROPERTY**

<u>Project Costs:</u>								
Master Plan (FY12)	50,000							50,000
Park Development				100,000	100,000	100,000		300,000
Wetland Bridge (FY13)	110,000							110,000
<b>TOTAL PROJECT COSTS</b>	160,000			100,000	100,000	100,000		460,000

Source of Funds:

Capital Projects Fund Reserves (General Fund Contribution)	50,000							50,000
Capital Projects Fund Reserves (Realty Transfer Tax)	60,000							60,000
Realty Transfer Tax				100,000	100,000	100,000		300,000
State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund (for Wetland Bridge)	50,000							50,000
<b>TOTAL SOURCE OF FUNDS</b>	160,000			100,000	100,000	100,000		460,000

**KESSELING PROPERTY - RECREATION CENTER**

<u>Project Costs:</u>		
Recreation Center	8,094,300	2,705,700
<b>TOTAL PROJECT COSTS</b>	8,094,300	2,705,700

Source of Funds:

Loan (proposed)	5,000,000							5,000,000
Capital Projects Fund Reserves (Realty Transfer Tax)	100,000							100,000
Realty Transfer Tax	485,000							485,000
Reserve Transfer - General Fund	2,509,300	2,705,700						5,215,000
<b>TOTAL SOURCE OF FUNDS</b>	8,094,300	2,705,700						10,800,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2016

Prior Open Projects    Amended FY 2015    Adopted FY 2016    Proposed FY 2017    Proposed FY 2018    Proposed FY 2019    Proposed FY 2020    TOTAL

**COMMUNITY SERVICES (continued)**

**PARKS**

**PARKS EQUIPMENT**

Project Costs:

Batwing Mower Attachment, Replacement (Brown's Branch)	16,000						16,000
Tractor, Loader, Backhoe Combination, New (Kesseling)	10,000	30,000					40,000
Utility Vehicle with Infield Groomer Attachment, Replacement (Brecknock)	12,900						12,900
Utility Vehicle with Infield Groomer and Snow Removal Attachments, New (Kesseling)		7,500	7,500				15,000
Utility Vehicle with Infield Groomer Attachment, Replacement (Brown's Branch)						12,900	12,900
<b>TOTAL PROJECT COSTS</b>	<b>38,900</b>	<b>37,500</b>	<b>7,500</b>				<b>96,800</b>

Source of Funds:

General Fund Contribution	38,900	37,500	7,500			12,900	96,800
<b>TOTAL SOURCE OF FUNDS</b>	<b>38,900</b>	<b>37,500</b>	<b>7,500</b>			<b>12,900</b>	<b>96,800</b>

**PARKS - OTHER PROJECTS**

Project Costs:

Parks Pavilions			30,000	30,000			60,000
<b>TOTAL PROJECT COSTS</b>			<b>30,000</b>	<b>30,000</b>			<b>60,000</b>

Source of Funds:

General Fund Contribution			30,000	30,000			60,000
<b>TOTAL SOURCE OF FUNDS</b>			<b>30,000</b>	<b>30,000</b>			<b>60,000</b>



CAPITAL PROJECTS FUND - FISCAL YEAR 2016

	Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>COMMUNITY SERVICES (continued)</b>								
<b>RECREATION</b>								
<b>Project Costs:</b>								
Replace Van 15 Passenger (FY13-FY14)	20,000	10,000	10,000					40,000
<b>TOTAL PROJECT COSTS</b>	20,000	10,000	10,000					40,000
<b>Source of Funds:</b>								
General Fund Contribution	20,000	10,000	10,000					40,000
<b>TOTAL SOURCE OF FUNDS</b>	20,000	10,000	10,000					40,000
<b>TOTAL COMMUNITY SERVICES</b>	<b>8,840,400</b>	<b>2,787,100</b>	<b>97,500</b>	<b>187,500</b>	<b>365,000</b>	<b>347,900</b>	<b>210,000</b>	<b>12,835,400</b>

**CAPITAL PROJECTS FUND - FISCAL YEAR 2016**

	Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>PLANNING</b>								
<b>PLANNING - GIS</b>								
<u>Project Costs:</u>								
Parcel History Tracking & Parcel Status Tracking Application			20,000					20,000
<b>TOTAL PROJECT COSTS</b>			20,000					20,000
<u>Source of Funds:</u>								
General Fund Contribution			20,000					20,000
<b>TOTAL SOURCE OF FUNDS</b>			20,000					20,000
<b>PLANNING - INSPECTIONS &amp; ENFORCEMENT</b>								
<u>Project Costs:</u>								
GovNow Online Building Permits/Planning Application			60,000					60,000
Mobile Field Inspection Software			40,000	40,000				80,000
<b>TOTAL PROJECT COSTS</b>			100,000	40,000				140,000
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (General Fund Contribution)			20,000	40,000				60,000
General Fund Contribution			80,000					80,000
<b>TOTAL SOURCE OF FUNDS</b>			100,000	40,000				140,000
<b>TOTAL PLANNING</b>			120,000	40,000				160,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2016

	Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>PUBLIC SAFETY</b>								
<b>EMERGENCY COMMUNICATIONS</b>								
<b>Project Costs:</b>								
Consoles Replacement				150,000	150,000			300,000
<b>TOTAL PROJECT COSTS</b>				150,000	150,000			300,000
<b>Source of Funds:</b>								
State of Delaware Grant - DEMA				150,000	150,000			300,000
<b>TOTAL SOURCE OF FUNDS</b>				150,000	150,000			300,000
<b>EMERGENCY MEDICAL SERVICES</b>								
<b>Project Costs:</b>								
Cardiac Monitors/Pacemakers/Defibrillators		25,000	25,000	26,000	26,000	26,000	26,000	154,000
Radio Replacement		13,000	13,000	13,000	13,000	13,000	13,000	78,000
Vehicle / Conversion - Emergency Response Unit		68,000	74,000	76,000	78,000	80,000	82,000	458,000
Vehicle Replacement / Conversion - Sedan	17,500	22,500						40,000
Garage Front Concrete			25,000					25,000
Pole Building			50,000	50,000	50,000	50,000	50,000	200,000
<b>TOTAL PROJECT COSTS</b>	17,500	128,500	187,000	165,000	167,000	169,000	121,000	955,000
<b>Source of Funds:</b>								
Realty Transfer Tax	17,500	84,700	130,900	115,500	116,900	118,300	84,700	668,500
State of Delaware Grant -- Paramedic (30%)		43,800	56,100	49,500	50,100	50,700	36,300	286,500
<b>TOTAL SOURCE OF FUNDS</b>	17,500	128,500	187,000	165,000	167,000	169,000	121,000	955,000

**CAPITAL PROJECTS FUND - FISCAL YEAR 2016**

	Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>PUBLIC SAFETY (continued)</b>								
<b>EMS EXPANSION</b>								
<u>Project Costs:</u>								
Cardiac Monitors/Pacemakers/Defibrillators			25,000					25,000
Vehicle / Conversion - Emergency Response Unit			74,000					74,000
<b>TOTAL PROJECT COSTS</b>			99,000					99,000
<u>Source of Funds:</u>								
Realty Transfer Tax			69,300					69,300
State of Delaware Grant -- Paramedic (30%)			29,700					29,700
<b>TOTAL SOURCE OF FUNDS</b>			99,000					99,000
<b>PUBLIC SAFETY HEADQUARTERS</b>								
<u>Project Costs:</u>								
Carpet Tile Replacement			50,000					50,000
Video Surveillance System for New Parking Lot		50,000						50,000
<b>TOTAL PROJECT COSTS</b>		50,000	50,000					100,000
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (Realty Transfer Tax)			3,900					3,900
Realty Transfer Tax		40,800	40,800					81,600
State of Delaware Grant -- DEMA		3,900						3,900
State of Delaware Grant -- Paramedic (30%)		5,300	5,300					10,600
<b>TOTAL SOURCE OF FUNDS</b>		50,000	50,000					100,000
<b>TOTAL PUBLIC SAFETY</b>	<b>17,500</b>	<b>178,500</b>	<b>336,000</b>	<b>315,000</b>	<b>317,000</b>	<b>169,000</b>	<b>121,000</b>	<b>1,454,000</b>









**CAPITAL PROJECTS FUND - FISCAL YEAR 2016**

	Prior Open Projects	Amended FY 2015	Adopted FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	TOTAL
<b>SUMMARY</b>								
<b>Project Costs:</b>								
Administration	638,300	286,000	180,900	179,400	156,400	143,000	125,000	1,709,000
Community Services	8,840,400	2,787,100	97,500	187,500	365,000	347,900	210,000	12,835,400
Planning			120,000	40,000				160,000
Public Safety	17,500	178,500	336,000	315,000	317,000	169,000	121,000	1,454,000
Row Offices	114,200	47,100	48,000	48,000	48,000	48,000	48,000	401,300
Special Projects	1,777,000	1,466,000	116,000	132,000	132,000	132,000	132,000	3,887,000
<b>Total Project Costs</b>	<b>11,387,400</b>	<b>4,764,700</b>	<b>898,400</b>	<b>901,900</b>	<b>1,018,400</b>	<b>839,900</b>	<b>636,000</b>	<b>20,446,700</b>
<b>Source of Funds:</b>								
Loan (proposed)	5,000,000							5,000,000
Capital Projects Fund Reserves (Fees)	60,000	30,000	30,000					120,000
Capital Projects Fund Reserves (General Fund Contribution)	502,600	60,000	20,000	40,000				622,600
Capital Projects Fund Reserves (Realty Transfer Tax)	184,900		3,900					188,800
Fees - Deeds	30,000			30,000	30,000	30,000	30,000	150,000
Fees - Sheriff	24,200	17,100	18,000	18,000	18,000	18,000	18,000	131,300
General Fund Contribution	419,100	373,400	444,400	348,900	503,400	472,900	417,000	2,979,100
Realty Transfer Tax	1,067,300	175,500	291,000	265,500	266,900	266,300	134,700	2,469,200
Reserve Transfer - General Fund	2,544,500	3,705,700						6,250,200
Reserve Transfer - General Fund (Realty Transfer Tax)	1,475,000	200,000						1,675,000
State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund	79,800							79,800
State of Delaware Grant -- DelDOT		150,000		150,000	150,000			150,000
State of Delaware Grant -- DEMA		3,900						303,900
State of Delaware Grant -- Paramedic (30%)		49,100	91,100	49,500	50,100	50,700	36,300	326,800
<b>Total Source of Funds</b>	<b>11,387,400</b>	<b>4,764,700</b>	<b>898,400</b>	<b>901,900</b>	<b>1,018,400</b>	<b>839,900</b>	<b>636,000</b>	<b>20,446,700</b>



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<b>AeroPark Fund</b>
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**Function**

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

The Kent County AeroPark is a 115-acre industrial park owned by Kent County Levy Court. The park was started in 1988 with grants from the U.S. Economic Development Administration and the State of Delaware as well as Kent County Levy Court. The Kent County AeroPark Development Authority administers the AeroPark. The Authority reviews projects and recommends and advises the Levy Court. About 12 acres of land adjacent to the Civil Air Terminal have been reserved for aviation-related activities. A total of 19 acres remain to be developed.

**Goal**

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

## Revenue: AeroPark

<b>Departmental Revenue</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Land Lease	18,377	18,377	18,400	18,400
Interest Income	89	123	100	100
<b>Total</b>	<b>\$ 18,466</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>

## Expense: AeroPark

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Legal and Consulting	330	-	12,300	12,300
Indirects	-	-	1,200	1,200
Maintenance Expense	-	14	5,000	5,000
<b>Total</b>	<b>\$ 330</b>	<b>\$ 14</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>

## Income Statement:

<b>Fund Balance at Beginning of Year - 7/01/2013</b>		<b>47,045</b>
Revenues: 2014		
Interest Income	123	
Land Leases	18,377	
<b>Total Revenues FY 2014</b>		<b>\$ 18,500</b>
Expenditures: 2014		
Legal and Contractual	-	
Indirects	-	
Office Supplies	14	
<b>Total Expenses FY 2014</b>		<b>\$ 14</b>
<b>Fund Balance as of 6/30/2014</b>		<b>65,531</b>

## 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 171 miles of force-main piping, 230 miles of gravity piping, 97 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 2016 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.

- User fee revenue budgeted for fiscal year 2016 is consistent with fiscal year 2015 budgeted fees with a moderate increase of 3 percent in domestic users.
- All user fee rates will remain unchanged, at the fiscal year 2008 rates.
- There is a cost-of-living adjustment increase of two percent (2%) factored into the salary lines for fiscal year 2016 with the exception of employees who are members of collective bargaining units.
- Effective 7/1/15, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$30 a month in advance for individual coverage plus the additional rates for dependent coverage.
- Sewer Fund annual contribution to the Pension Fund is \$409,000, an increase of \$56,300 over fiscal year 2015 contribution.
- Sewer Fund annual contribution to the OPEB fund is \$180,400, an increase of \$36,300 over fiscal year 2015 contribution.
- Budgeting for emergency capital repairs began in Fiscal Year 2006. It has effectively addressed emergency system repairs and is continued at the same level of \$250,000 for fiscal year 2016.
- Budgeting for the Working Capital Reserve also began in fiscal year 2006 and funding for fiscal year 2016 is \$500,000.
- Operating budget contingency is funded at \$974,600.

## SEWER FUND – FISCAL YEAR 2016 BUDGET ASSUMPTIONS

The fiscal year 2016 budget increased by 2.21 percent (\$370,700) over the amended fiscal year 2015 budget. The department operating expenses decreased by \$51,700, the debt service decreased by \$59,300 and contingency increased by \$289,6010 while interest expenses decreased by \$36,700.

The primary increase in fiscal year 2016 revenue over fiscal year 2015 amended revenue is user fees which increased by \$500,400. Rebate income, energy credits and debt service tax interest credits decreased by \$63,000, \$37,500 and \$15,000 respectively.

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 2016 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 2016 expenditures. **There are no user rate fee increases in the fiscal year 2016 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 \$14.7 million and will provide funds for approximately 85.6 percent of the budgeted operating expenses. Funds for the remaining 14.4 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 2016. 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 2016, with the exception of Delaware Solid Waste Authority which is \$13.00 per 1,000 gallons.

### **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 Permit and Review fees for fiscal year 2016 are projected to decrease by \$8,500 from the Permit and Review fees budgeted in fiscal year 2015. The number of years a permit is valid depends on the permit type. The fees charged include the following:

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

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

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

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

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

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

### **Impact Fees**

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

The fiscal year 2016 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 2016 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 2016. 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 2016. 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 expenses for fiscal year 2016 are budgeted at \$5,308,400. This includes a two percent (2%) Cost-Of-Living-Adjustment for all employees, with the exception of those employees that are members of a collective bargaining unit.

The successor collective bargaining unit agreement approved by members of CWA Local 1036/Branch 312 and Levy Court on June 28, 2011 expired on December 31, 2014. Negotiations for a successor agreement were underway when this budget was drafted, so no increases or other pay adjustments have been included in this annual financial plan for member positions.

#### Position Summary

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Public Works – Sewer Funds	<b>68</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	8	8	8

### **Pension and Post-Retirement Benefits**

The latest actuarial study dated March 2015 by Grant Thornton recommended Kent County's fiscal year 2016 contribution to the pension fund at \$1,821,962. The fiscal year 2016 budget includes funding in each cost center. The General Fund portion is \$1,412,962 and the Sewer Fund portion is \$409,000. Kent County makes contributions on behalf of its employees under employer pick up. Starting in fiscal year 2010, eligible employees hired before December 21, 2010 have one percent (1%) of base salary deducted over 26 pay cycles for this purpose. Employees hired on or after December 21, 2010 have three percent (3%) deducted from base salary over \$6,000. Employees may not make direct contributions to the pension.

The latest actuarial study also recommended Kent County fiscal year 2016 contribution to the OPEB fund at \$785,111. The fiscal year 2016 budget includes funding in each cost center. The General Fund portion is \$604,711 and the Sewer Fund portion is \$180,400.

**Indirect Costs**

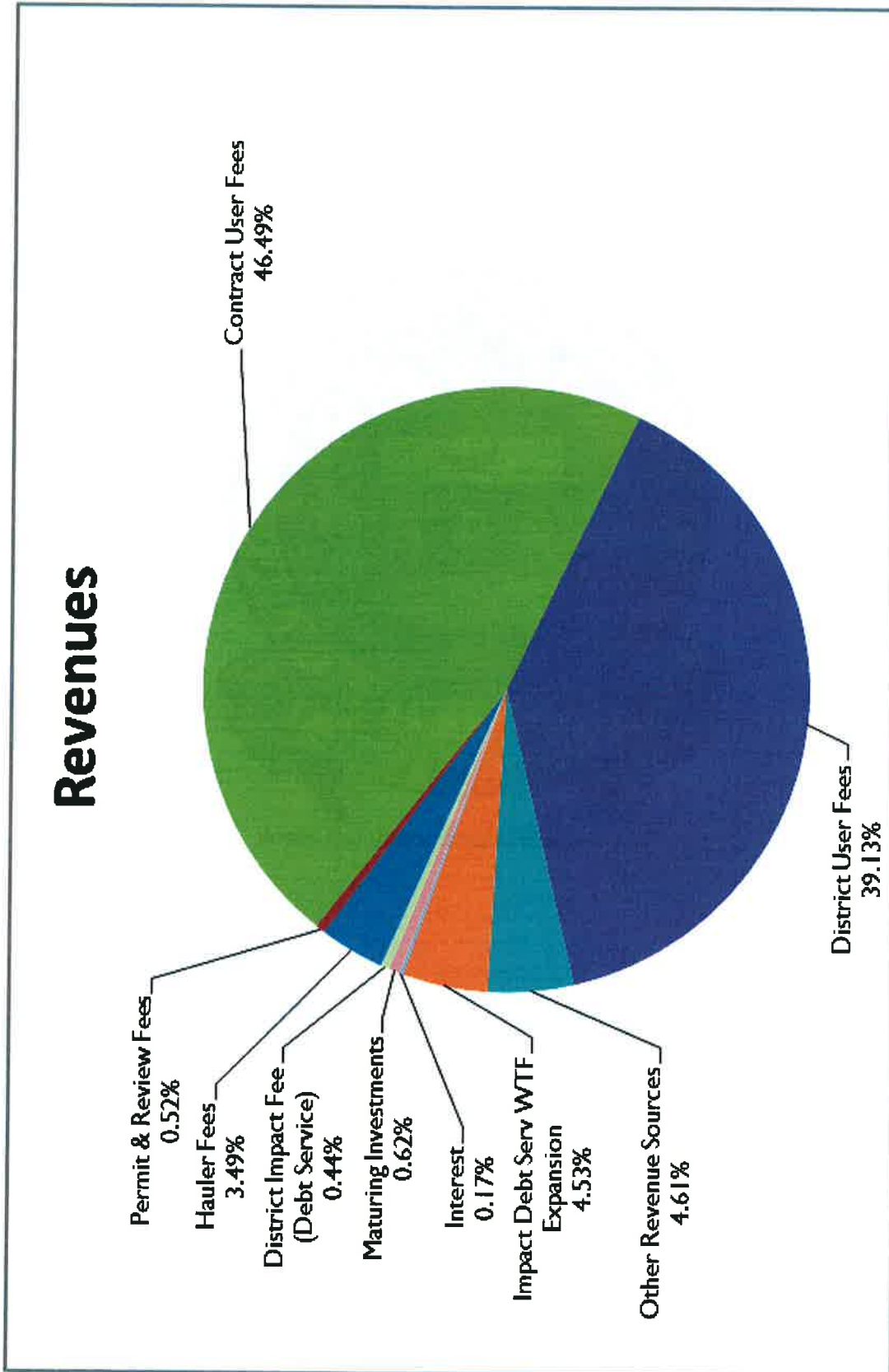
Indirect costs represent the value of managerial, financial, information technology, personnel, facilities management and legal support provided for direct costs centers. Indirect costs are allocated to the direct cost centers in the following manner:

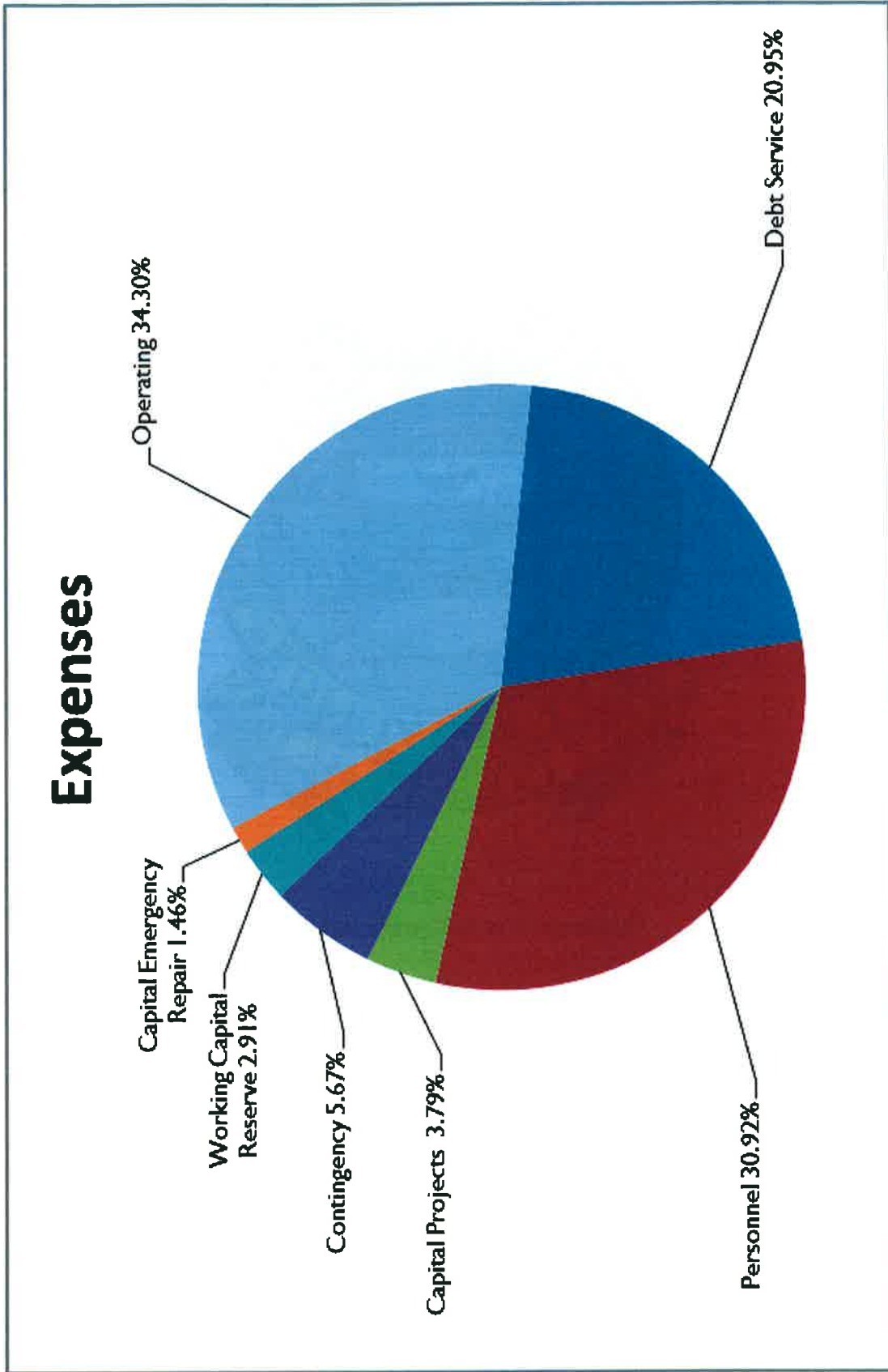
- 1) **Facilities Management** – The Facilities Management division provides maintenance, custodial service and security for the Kent County Administrative Complex. The costs for this division are allocated to the direct cost centers based on the square footage each occupies within the building and a 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 2016 unrestricted revenue and expense projected by category for the Sewer Fund are shown below







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<b>Sewer Fund</b> <b>Summary of Revenues and Expenses</b>
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Sewer Fund	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY2016
<b>Unrestricted Revenue</b>				
User Fees	13,829,834	15,367,910	14,200,000	14,700,400
Hauler Charges	437,435	583,267	488,400	510,000
Hauler Debt Service Fee	77,194	102,930	86,200	90,000
Penalties	186,204	209,100	190,000	180,000
Maturing Impact Fee Investment	106,000	106,000	106,000	106,000
Rent	54,664	58,423	53,600	65,900
Interest	33,610	37,321	38,000	30,000
Pretreatment Fines	-	-	1,000	1,000
Lime Sales	25,980	34,224	30,000	23,000
Permit & Review Fees	120,399	101,164	97,500	89,000
Other Income	231,549	288,223	190,000	175,000
Employee Pension Withholding	35,264	37,470	57,300	53,900
District Impact Fee Contribution Towards South Central District Debt Service	75,000	75,000	75,000	75,000
MSCIF Contribution To Debt Service for WWTF Expansion Project	-	-	777,600	777,600
Rebate Income	90,328	72,838	125,000	62,000
Energy Credits	279,603	149,075	117,500	80,000
Debt Service Tax Interest Credits	253,984	115,399	115,000	100,000
Milford Debt Service Reimbursement	71,522	50,941	50,900	50,900
<b>Total Unrestricted Revenue</b>	<b>\$15,908,570</b>	<b>\$17,389,285</b>	<b>\$16,799,000</b>	<b>\$17,169,700</b>
<b>Direct Expenses</b>				
<b>Engineering</b>				
Administration	1,509,444	1,627,446	1,780,900	1,754,300
Environmental Programs	328,520	346,772	387,500	395,700
Treatment Plant Administration	634,613	697,456	751,600	770,900
Operations & Bio-Solids	3,597,772	3,694,654	4,276,100	4,333,400
Maintenance	3,722,863	3,344,536	4,054,100	3,945,000
Transfer to Capital Projects Fund	620,000	659,700	625,000	650,000
Working Capital Reserve	500,000	300,000	300,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	685,000	973,800
Capitalized Operating Expense	1,067,763	1,059,221	-	-
Septage Loan Redemption	77,194	102,930	86,200	90,000
Bond Redemption	1,604,509	2,804,884	2,347,700	2,288,400
Interest Expense	1,117,540	1,052,104	1,254,900	1,218,200
<b>Total Expense</b>	<b>\$15,030,218</b>	<b>\$15,939,703</b>	<b>\$16,799,000</b>	<b>\$17,169,700</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 the Hilltop Sanitary Sewer Area expansion by Summer 2015
- Complete design for Milford Neck Road Area expansion sewer conveyance infrastructure by December 2015

Expenses: Engineering Administration

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	1,091,519	1,102,799	1,213,600	1,169,500
Travel	-	-	1,400	2,300
Insurance	9,423	10,364	12,900	11,300
Indirect Costs	305,436	379,048	400,100	405,700
Office Supplies	5,518	6,809	6,600	6,500
Furniture/Equipment	10,476	11,499	36,700	52,100
Legal/Contract Services	32,718	27,500	49,100	50,000
Operating Supplies	5,977	1,806	5,900	5,900
Utilities	6,364	6,239	7,900	7,300
Maintenance	5,301	8,285	10,300	9,400
Vehicle Expense	33,878	24,503	32,200	30,200
Consulting Fees	2,410	48,482	3,000	3,000
Miscellaneous	300	-	1,000	1,000
Interest	124	112	200	200
<b>Total</b>	<b>\$ 1,509,444</b>	<b>\$ 1,627,446</b>	<b>\$ 1,780,900</b>	<b>\$ 1,754,400</b>

**Note:**

Furniture & Equipment:

(2) Chairs	\$ 1,000
(1) Laptop Computer	1,200
(1) Desk Top Computer	900
(1) Adobe Professional	400
(1) Autocad License	3,400
(1) Trimble Geo7x GPS handheld unit with ArcPad Software	8,700
(1) Pipehorn Locator & Signal Clamp	1,900
(1) ½ Ton Truck with Light Bar, Tool Box & Inverter	31,000
Plotter Lease	800
Copier Lease	<u>2,800</u>

Total - Engineering Administration – Furniture and Equipment: \$ 52,100

## **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 acts as the lead 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 Management System 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, pretreatment and septage and provide tours of the wastewater facility for various groups
- 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
- Provide guidance to the local dental industry regarding the proposed pretreatment categorical limits being promulgated by the US EPA

Expenses: Engineering Environmental Programs

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	243,223	247,280	266,100	273,300
Travel	2,064	4,223	-	1,100
Insurance	2,758	2,957	4,100	3,300
Indirect Costs	47,608	46,115	49,900	51,900
Office Supplies	622	999	900	1,000
Furniture/Equipment	-	1,380	2,000	5,400
Legal/Contract Services	85	653	1,100	6,100
Operating Supplies	416	797	1,200	1,200
Utilities	852	786	1,100	1,100
Maintenance	393	712	2,000	2,000
Vehicle Expense	8,996	8,493	8,800	8,800
Miscellaneous	8,828	8,882	25,300	15,500
Testing/Monitoring	12,675	23,495	25,000	25,000
<b>Total</b>	<b>\$ 328,520</b>	<b>\$ 346,772</b>	<b>\$ 387,500</b>	<b>\$ 395,700</b>

**Note:**

Furniture and Equipment:

(1) Laptop with Docking Station	\$ 1,100
(1) Desktop Computer	800
(1) New Refrigerated Sampler	<u>3,500</u>

Total – Environmental Programs – Furniture and Equipment: \$ 5,400

## **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

<b>Departmental Expenses</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
Personnel	497,269	545,633	576,500	593,200
Travel	-	2,606	2,700	2,800
Insurance	7,301	8,286	11,300	10,800
Indirect Costs	80,307	91,736	103,100	106,700
Office Supplies	2,332	1,035	2,200	2,100
Furniture/Equipment	1,988	7,647	4,300	2,600
Legal/Contract Services	18,122	14,706	20,400	20,900
Operating Supplies	3,959	2,644	5,100	4,200
Utilities	15,482	16,438	16,400	17,400
Maintenance	4,991	3,972	6,500	5,700
Vehicle Expense	2,666	2,753	3,000	4,300
Miscellaneous	196	-	100	100
<b>Total</b>	<b>\$ 634,613</b>	<b>\$ 697,456</b>	<b>\$ 751,600</b>	<b>\$ 770,800</b>

**Note:**

Furniture and Equipment:

(5) Office Chairs

\$ 500

Copier Lease

2,100

Total – Plant Administration – Furniture and Equipment:

\$ 2,600

## **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 effluent quality by installing additional clarification and sand filter

- improving treatment processes
- reducing nutrients discharge to receiving waters
- reducing solids discharged to receiving waters

### **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
- Maintain safety and environmental incidents and health/injuries levels below wastewater industry average
- Continue to plan and initiate projects to improve effluent quality
- Continue to plan and initiate projects for energy sustainability and energy efficiency for the wastewater plant



## Expenses: Wastewater Treatment Facilities: Operations &amp; Bio-Solids

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	1,306,022	1,369,303	1,429,500	1,447,300
Travel	-	5,347	2,700	-
Insurance	106,452	112,433	126,700	122,100
Indirect Costs	317,954	317,073	347,000	361,700
Office Supplies	5,157	3,034	5,600	2,800
Furniture/Equipment	19,095	3,513	2,100	7,900
Legal/Contract Services	4,517	11,692	15,700	5,700
Trash Collection	30,932	14,233	30,000	30,000
Operating Supplies	393,258	427,540	415,600	424,600
Utilities	1,012,651	1,074,631	1,109,700	1,055,000
Rent	3,006	3,564	5,000	5,000
Maintenance	286,252	291,020	468,000	466,500
Vehicle Expense	6,239	4,302	9,000	8,000
Miscellaneous	122	750	500	500
Testing/Monitoring	106,115	56,219	124,000	89,000
Capital Expenditures	-	-	185,000	307,000
<b>Total</b>	<b>\$ 3,597,772</b>	<b>\$ 3,694,654</b>	<b>\$ 4,276,100</b>	<b>\$ 4,333,100</b>

**Note:**

## Furniture &amp; Equipment:

(1) Storage Cabinet	\$ 200
(1) Desk Chair	200
(1) Desk	300
(2) Computers w/ Monitors	2,600
(1) Laptop	1,100
(1) Incubator	<u>3,500</u>

Total – Operations - Furniture and Equipment: \$ 7,900

## Operating Capital Items:

General Labor & Equipment Contract	\$ 150,000
Parking Lot Expansion	33,000
Automated Clarifier Sludge Blanket Detector	15,000
Seal Air Header Concrete Pier with Sealant	9,000
Solar Dryer Mole Power Cable Assembly	15,000
Digester Sludge Pumps	50,000
Environmental Engineering On-Call	<u>35,000</u>

Total - Operations – Operating Capital Items: \$ 307,000

Total - Operations - Equipment and Capital Items: \$ 314,900

## **Wastewater Treatment Facilities: Maintenance**

### **Mission**

The Maintenance section is responsible for operating and maintaining the County's regional wastewater collection system, which consists of 230 miles of gravity piping, 171 miles of force main piping, including Central and South Central bypasses with the additional system enhancements, and 97 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 FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Personnel	1,675,160	1,668,459	1,760,000	1,825,100
Travel	-	7,841	4,000	5,200
Insurance	54,953	55,770	66,100	64,200
Indirect Costs	323,097	347,991	394,600	402,700
Office Supplies	34,867	34,276	36,300	37,000
Furniture/Equipment	83,521	10,690	208,200	185,600
Legal/Contract Services	304,633	9,780	27,700	20,100
Trash	6,651	9,923	7,000	8,000
Operating Supplies	182,260	142,779	169,900	181,600
Utilities	542,519	538,411	612,500	566,000
Rent	718	710	2,000	2,000
Maintenance	304,591	350,238	284,400	308,600
Vehicle Expense	178,034	160,658	182,400	187,400
Miscellaneous	25,282	3,313	1,000	1,000
Capital Expenditures	6,577	3,697	298,000	150,000
<b>Total</b>	<b>\$ 3,722,863</b>	<b>\$ 3,344,536</b>	<b>\$ 4,054,100</b>	<b>\$ 3,944,500</b>

**Note:**

## Furniture and Equipment:

(2) Desktop Computers w/ Monitors	\$ 2,600
(1) Printer	600
(3) Laptops (1 with Docking Station)	3,400
(1) Portable Welder	10,000
(1) Lateral Camera	15,000
(1) Jumping Jack Tamp	5,200
(2) Electric Chain Hoists	6,000
(3) Blowers for Confined Space w/ 12" Hoses	3,600
(1) Electric Valve Wrench	4,000
(5) HMI Displays	4,200
(5) Fluke Process Meters (3 w/ Cases)	4,200
Tower Leases	6,800
(1) ¾ Ton Extended Cab 4 Wheel Drive Truck	35,000
(1) 1½ Ton Dump Truck w/ Plow & Spreader	85,000

Total - Maintenance – Furniture and Equipment: \$ 185,600

## Operating Capital Items:

General Labor & Equipment Contract \$ 150,000

Total – Maintenance – Operating Capital Items: \$ 150,000

Total – Maintenance - Equipment and Capital Items: \$ 335,600

## Capital Projects

The Capital Projects budget is used to identify major system expansion or renovation projects. Beginning in fiscal year 2006 and continuing through fiscal year 2016, 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, DSWA Sandtown Leachate Transmission System and North Central Bypass)
- Sanitary Sewer District expansions East Dover, Double Run (Hilltop and Paris Villa/London Village), Milford Neck and Greater Houston.
- 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 2016**

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to fiscal year 2015. This allows the total project costs to be reported in the “Total” column. Also, a more complete project description of all fiscal year 2015 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 2016		Prior Budget Years	Amended FY 2015	Adopted FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Treatment Plant Upgrades: Project Costs:									
T1	TMDL Study for Support of Site-Specific Water Quality Standards	1,462,000	200,000	200,000	200,000	200,000	200,000	200,000	2,652,000
	Main System Capital Improvement Fees, Treatment portion	1,462,000	200,000	200,000	200,000	200,000	200,000	200,000	2,652,000
T2	TMDL Offsite Nutrient Reduction Project	683,000	-	-	-	-	-	-	683,000
	DE SRF Delaware Stimulus Funding (ARRA) Loan	683,000	-	-	-	-	-	-	683,000
	DE SRF Planning Grant	50,000	-	-	-	-	-	-	50,000
T3	WTF Nutrient Removal & Upgrade Project with Integral Clarification & Filtration and Outfall Relocation/Stormwater Mngmt.	7,436,400	7,200,900	5,614,500	-	-	-	-	20,451,800
	USDA Loan	3,517,700	6,700,900	5,614,500	-	-	-	-	16,033,100
	DE SRF/RZED Bond	3,918,700	-	-	-	-	-	-	3,918,700
	Capital Projects Reserves	-	500,000	-	-	-	-	-	500,000
T3A	Implement Garage	-	90,000	-	-	-	-	-	90,000
	Operating Revenues	-	90,000	-	-	-	-	-	90,000
T4	Land Acquisition & Permitting to Extend Effluent Flow Limitations beyond Stream Discharge (Wilkins, Zettlemoyer, lands adjacent to existing & other land conservation)	4,000,000	600,000	600,000	600,000	600,000	600,000	600,000	7,600,000
	Main System Capital Improvement Fees, Treatment portion	4,000,000	600,000	600,000	600,000	600,000	600,000	600,000	7,600,000
T5	Replace Pumps and Valves at Recycle Pump Stations 1 & 2	-	80,000	80,000	80,000	80,000	80,000	80,000	240,000
	Operating Revenues	-	80,000	80,000	80,000	80,000	80,000	80,000	240,000
T6	Spring Creek Land Conservation Project	1,375,000	100,000	100,000	-	-	-	-	1,475,000
	Operating Revenues	-	100,000	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 and Plant-wide Power Generator	215,000	720,000	4,090,000	1,114,000	-	-	-	6,139,000
	Operating Revenues	60,000	-	-	-	-	-	-	60,000
	DE SRF Planning Grant	50,000	-	-	-	-	-	-	50,000
	DE SRF/RZED Bond	105,000	435,000	2,790,000	-	-	-	-	3,330,000
	USDA Loan	-	285,000	1,300,000	1,114,000	-	-	-	2,699,000
T8	Biosolids Capacity Expansion	-	-	2,400,000	2,000,000	2,000,000	2,000,000	2,000,000	4,400,000
	USDA Loan	-	-	2,400,000	2,000,000	2,000,000	2,000,000	2,000,000	4,400,000
T8A	Guaranteed Energy Efficiency Project	-	6,666,700	6,666,700	6,666,600	6,666,600	6,666,600	6,666,600	20,000,000
	County Issued Bond	-	2,222,200	2,222,200	2,222,200	2,222,200	2,222,200	2,222,200	6,666,600
	USDA Loan	-	4,444,500	4,444,500	4,444,400	4,444,400	4,444,400	4,444,400	13,333,400
	<b>Total Treatment Plant Upgrades</b>	<b>15,171,400</b>	<b>15,657,600</b>	<b>19,851,200</b>	<b>10,660,600</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>63,740,800</b>

Fiscal Year 2016		Prior Budget Years	Amended FY 2015	Adopted FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	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	1,550,000	-	-	-	-	-	-	1,550,000
	Aid-In-Construction (DSWA Loan)	1,550,000	-	-	-	-	-	-	1,550,000
CS3	North Central Bypass (Sewer Relief Route & US13 Repairs)	-	1,000,000	450,000	-	-	-	-	1,450,000
	Working Capital Reserve	-	1,000,000	450,000	-	-	-	-	1,450,000
Total Conveyance System Upgrades		3,030,000	1,000,000	450,000	-	-	-	-	4,480,000

Fiscal Year 2016		Prior Budget Years	Amended FY 2015	Adopted FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
Sanitary Sewer Districts:									
Project Costs:									
SSD1	East Dover Area Sanitary Sewer Expansion	1,423,107	-	-	-	-	-	-	1,423,107
	State Revolving Fund Loan	1,423,107	-	-	-	-	-	-	1,423,107
SSD2	Double Run Hilltop Area Sanitary Sewer Expansion, Phase 1	510,000	536,000	-	-	-	-	-	1,046,000
	District Expansion Fees	100,000	-	-	-	-	-	-	100,000
	State Revolving Fund Grant	275,000	536,000	-	-	-	-	-	811,000
	State Revolving Fund Loan	135,000	-	-	-	-	-	-	135,000
SSD2A	Double Run Hilltop Area Sanitary Sewer Expansion, Phase 2	-	-	374,000	-	-	-	-	374,000
	USDA Loan	-	-	94,000	-	-	-	-	94,000
	USDA Grant	-	-	280,000	-	-	-	-	280,000
SSD3	Milford Neck Area Sanitary Sewer Expansion	-	500,000	688,000	-	-	-	-	1,188,000
	USDA Loan	-	493,000	-	-	-	-	-	493,000
	USDA Grant	-	7,000	688,000	-	-	-	-	695,000
SSD4	Double Run Area: Paris Villa / London Village Sanitary Sewer Expansion - Ph. 1 Paris Villa	-	2,526,000	-	-	-	-	-	2,526,000
	USDA Loan	-	632,000	-	-	-	-	-	632,000
	USDA Grant	-	1,894,000	-	-	-	-	-	1,894,000
SSD4A	Double Run Area: Paris Villa / London Village Sanitary Sewer Expansion - Ph. 2 London Village	-	-	1,684,000	-	-	-	-	1,684,000
	USDA Loan	-	-	421,000	-	-	-	-	421,000
	USDA Grant	-	-	1,263,000	-	-	-	-	1,263,000
SSD5	Greater Houston Area Sanitary Sewer Expansion - County portion	-	-	106,000	-	-	-	-	106,000
	District Expansion Fees	-	-	106,000	-	-	-	-	106,000
<b>Total Sanitary Sewer Districts</b>		<b>1,933,107</b>	<b>3,562,000</b>	<b>2,652,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,347,107</b>



Fiscal Year 2016		Prior Budget Years	Amended FY 2015	Adopted FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Pump Station Upgrades:</b>									
<b>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
P2A	Suction Valves for Pump 1 & 2								
	Operating Revenues	-	-	50,000	-	-	-	-	50,000
P2B	New Pump - Position 3								
	Operating Revenues	-	-	175,000	-	-	-	-	175,000
	Operating Revenues	-	-	175,000	-	-	-	-	175,000
P3	Pump Station 4 - Rising Sun:								
	Lead Pump Replacement	75,000	-	-	60,000	-	-	-	135,000
	Operating Revenues	75,000	-	-	60,000	-	-	-	135,000
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	-	-	-	90,000	-	-	200,000
	Operating Revenues	110,000	-	-	-	90,000	-	-	200,000
P6	Pump Station 17 - Harrington:								
	Spare Pump Replacement - PS17	32,500	-	-	-	-	-	-	32,500
	Operating Revenues	32,500	-	-	-	-	-	-	32,500
P7	Influent Management Improvements-PS17								
	Operating Revenues	-	130,000	-	-	-	-	-	130,000
	Operating Revenues	-	130,000	-	-	-	-	-	130,000
P8	Replace Emergency Power Generation for Various Pump Stations	200,000	-	-	50,000	-	50,000	-	300,000
	Operating Revenues	200,000	-	-	50,000	-	50,000	-	300,000
P9	Purchase Spare Pumps for Various Pump Stations	52,200	-	100,000	-	100,000	-	100,000	352,200
	Operating Revenues	52,200	-	100,000	-	100,000	-	100,000	352,200
P10	Relocate Septage Screen and Build Pre-Treatment System (W Demneys Road)	406,400	900,000	293,600	-	-	-	-	1,600,000
	Septage Loan	406,400	900,000	293,600	-	-	-	-	1,600,000
	<b>Total Pump Stations Upgrades</b>	<b>1,181,100</b>	<b>1,030,000</b>	<b>618,600</b>	<b>110,000</b>	<b>325,000</b>	<b>50,000</b>	<b>100,000</b>	<b>3,414,700</b>



Fiscal Year 2016		Prior Budget Years	Amended FY 2015	Adopted FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Equipment Project Costs:</b>									
E1	Used Biosolids Spreader Vehicle	220,000	-	-	-	-	-	-	220,000
E2	Dump Truck (Quad Axle Type)	185,000	-	-	-	-	-	-	185,000
E3	Loader	-	125,000	125,000	-	-	125,000	125,000	500,000
E4	Road Tractor (Front End Cab Used to Pull Trailers)	135,000	-	-	135,000	-	-	-	270,000
E5	Portable Pumps	-	100,000	-	75,000	-	-	-	175,000
E6	Sewer Vacuum Truck	-	-	120,000	120,000	120,000	-	-	360,000
E7	Pumper Truck (whole truck, new or used)	-	-	-	135,000	-	-	-	135,000
	<b>Operating Revenues</b>	<b>540,000</b>	<b>225,000</b>	<b>245,000</b>	<b>465,000</b>	<b>120,000</b>	<b>125,000</b>	<b>125,000</b>	<b>1,845,000</b>
<b>Total Equipment Projects Costs</b>		<b>540,000</b>	<b>225,000</b>	<b>245,000</b>	<b>465,000</b>	<b>120,000</b>	<b>125,000</b>	<b>125,000</b>	<b>1,845,000</b>
<b>SUMMARY</b>									
<b>Grand Total Projects Costs</b>		<b>21,855,607</b>	<b>21,474,600</b>	<b>24,016,800</b>	<b>11,235,600</b>	<b>1,245,000</b>	<b>975,000</b>	<b>1,025,000</b>	<b>81,827,607</b>
<b>Total Funding Sources:</b>									
	Operating Revenues	1,374,700	625,000	650,000	655,000	445,000	175,000	225,000	4,148,700
	Working Capital Reserve	1,480,000	1,000,000	450,000	-	-	-	-	2,930,000
	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	435,000	2,790,000	-	-	-	-	7,248,700
	DE SRF Planning Grant	100,000	-	-	-	-	-	-	100,000
	State Revolving Fund Grant	275,000	536,000	-	-	-	-	-	811,000
	State Revolving Fund Loan	1,558,107	-	-	-	-	-	-	1,558,107
	USDA Loan	3,517,700	12,555,400	14,474,000	7,568,400	-	-	-	38,105,500
	USDA Grant	-	1,901,000	2,231,000	-	-	-	-	4,132,000
	Main System Capital Improvement Fees, Treatment portion	5,637,000	800,000	800,000	800,000	800,000	800,000	800,000	10,437,000
	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)	1,550,000	-	106,000	-	-	-	-	1,656,000
	Septage Loan	406,400	900,000	283,600	-	-	-	-	1,590,000
	<b>Total Funding Sources</b>	<b>21,855,607</b>	<b>21,474,600</b>	<b>24,016,800</b>	<b>11,235,600</b>	<b>1,245,000</b>	<b>975,000</b>	<b>1,025,000</b>	<b>81,827,607</b>

## Treatment Plant Upgrades

### T1. TMDL Study for Support 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 Delaware SRF Stimulus Funding (ARRA) Loan and DE SRF Planning Grant.

### T3. WTF Nutrient Removal & Upgrade Project with Integral 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 National Pollutant Discharge Elimination System (NPDES) permit to be issued after Environmental Protection Agency (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 Loan 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 concluded 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.

**Treatment Plant Upgrades continued****T3A. Implement Garage**

The project will construct a 70' by 90' garage for storing tools, equipment and two sewer vacuum trucks. The project (*formerly Reference #T9 in the FY2015 Budget Book*) has been incorporated into the WTF Nutrient & Upgrade Project. The proposed funding source is Operating Revenue.

**T4. Land Acquisition & Permitting to Extend Effluent Flow Limitations beyond Stream Discharge**

This project will acquire additional land for the expanding buffers and land conservation measures for nutrient reduction credits and/or land for disposal of treated wastewater bio-solids to meet projected loadings. The funding source is Main System Capital Improvement Fees, Treatment Portion.

**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 Land 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 and Plant-wide Power Generator**

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 generator. Final project design and construction was increased from previous budget years due to an expanded scope. The funding is DE SRF Planning Grant of \$50,000, County Operating Funds of \$60,000, DE SRF RZED Bond in the amount of \$3,330,000 and USDA Loan in the amount of \$2,699,000. *The former budget designation was Aeration System Improvements.*

**T8. Bio-solids Capacity Expansion**

The project will study the options for bio-solids 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.*

**Treatment Plant Upgrades continued****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 bio-solids 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.

**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. The agreement was finalized on May 1, 2014. The funding source for the County's cost share is the Working Capital Reserve.

**CS2. DSWA Sandtown Leachate Transmission System (Planning Design & Construction)**

This project will 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).

**CS3. North Central Bypass (Sewer Relief Route & US13 Sewer Pipe Repairs)**

This project provides for design and construction of a 16 inch north central bypass line and the lining of the 24-inch existing transmission main in north Dover. The project is moving forward based on suspected corrosion of the existing line as evidenced by a sanitary sewer flow in the US13 median north of Rustic Lane in July 2014. The funding source is Working Capital Reserve.

**Sanitary Sewer Districts****SSD1. 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. The funding source is a State of Delaware Revolving Fund Loan.

**SSD2. Double Run Area: Hilltop Area Sanitary Sewer Expansion - Phase 1**

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.

**SSD2A. Double Run Area: Hilltop Area Sanitary Sewer Expansion – Phase 2**

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 being pursued are USDA Loan and a USDA Grant. However, alternative funding may be sought.

**SSD3. 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 equivalent dwelling units (EDU). The funding sources are a USDA Loan and a USDA Grant.

**SSD4. Double Run Area: Paris Villa/London Village Sanitary Sewer Expansion - Phase 1**

This project includes planning, design and construction of a sanitary sewer collection and conveyance system due to failing septic systems and environmental concerns. Phase 1 address Paris Villa and will service 157 EDUs. The funding sources are a USDA Loan and a USDA Grant.

**SSD4A. Double Run Area: Paris Villa/London Village Sanitary Sewer Expansion - Phase 2**

This project includes planning, design and construction of a sanitary sewer collection and conveyance system due to failing septic systems and environmental concerns. Phase 2 addresses London Village and will service approximately 90 EDUs. The funding sources are a USDA Loan and a USDA Grant.

**SSD5. Greater Houston Area Sanitary Sewer Expansion – County Portion**

This project is a private/public partnership to install sanitary sewer infrastructure to serve certain properties located along Rt. 14. The properties include Southfield Subdivision, Breeders Crown Subdivision, the Fowler property and existing strip lot properties. The infrastructure designated as the County portion would allow future sewer connections to possibly serve the Fowler property and/or the Town of Houston. The funding source for the County portion is District Expansion Fees.

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

This project involved the 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.

**P2A. Pump Station 3 (Dover) Suction Valves for Pump 1 & 2**

This project is a purchase of suction valves for Pump 1 & 2. The funding source is Operating Revenue.

**P2B. Pump Station 3 (Dover) New Pump for Position 3**

This project is a purchase of new pump for position 3. 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 2018, 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) 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 is Operating Revenue.

**P7. 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 is fiscal year 2015 Operating Revenue.

**Pump Station Upgrades** continued**P8. 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 combined total of 97 pump stations and lift stations. Replacement cycles for generator equipment required us to restart the cycle in fiscal year 2013 and will continue in 2017. The funding source is Operating Revenue.

**P9. Purchase Spare Pumps for Various "Mid-Size" Pump Stations**

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

**P10. Relocate Septage Screen and Build Pre-Treatment System ( W. Denneys Road)**

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 effective, but very 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 screening unit will be placed at the W. Denneys Road site along with a pre-treatment system. The use of the existing units at the PS1 and PS8 locations will be discontinued. The funding source is Septage Loan.



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

This project will replace 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 will replace 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 replaced an existing piece of equipment used to haul agriculture and other equipment to various sites. The funding source is Operating Revenue.

**E5. Portable Pumps**

This project is the purchase of low head and/or high head portable pumps. Purchase of 4" diameter and 6" diameter pumps allows more versatility to meet field conditions for flow and adequate head. There are five existing portable pumps which include two – 8", two – 4" and one – 6". The funding source is Operating Revenue.

**E6. Sewer Vacuum Truck**

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

**E7. Pumper Truck**

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

<b>Landfill Fund</b>
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**Function**

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

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

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.

<b>Landfill Fund</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Amended FY 2015</b>	<b>Adopted FY 2016</b>
<b>Beginning Fund Balance</b>	<b>\$ 613,612</b>	<b>\$ 582,071</b>	<b>\$ 569,274</b>	<b>\$ 559,674</b>
<b>Revenues</b>				
Interest	1,205	1,008	1,000	1,500
Contribution from HLCC	-	9,282	-	-
<b>Total</b>	<b>1,205</b>	<b>10,290</b>	<b>1,000</b>	<b>1,500</b>
<b>Expenses</b>				
Travel	330	-	-	-
Legal & Consulting	26,359	16,127	2,500	2,500
Operational Supplies	6	3	-	-
Equipment/Depreciation	1,072	2,190	1,100	2,100
Miscellaneous	158	-	2,000	1,000
Indirect Costs	4,821	4,767	5,000	5,000
<b>Total</b>	<b>32,746</b>	<b>23,087</b>	<b>10,600</b>	<b>10,600</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 582,071</b>	<b>\$ 569,274</b>	<b>\$ 559,674</b>	<b>\$ 550,574</b>



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<b>Street Light Fund</b>
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**Function**

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

The Street Light Fund is currently made up of 133 active street light districts comprising approximately 13,122 units. As the administrator, the County is responsible for negotiating service enhancements, reimbursing power companies on a monthly basis for the electricity consumed and resolving any maintenance problems that may arise.

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

Expenses: Street Light Fund

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Operational Insurance	309	160	300	300
Indirect Costs	81,928	47,420	50,300	50,300
Administrative Services	70,503	113,023	115,500	124,200
Office Supplies	200	95	100	100
Legal & Contractual Services	962	467	2,000	500
Vehicle Expenses	1,111	1,283	1,700	1,700
Electric Company Charges	696,562	720,596	734,900	722,800
<b>Total</b>	<b>\$ 851,575</b>	<b>\$ 883,044</b>	<b>\$ 904,800</b>	<b>\$ 899,900</b>

### Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2016	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name					
1	Briar Park	141	10,986	12,375	12,200	10,700
2	Kent Acres	135	9,304	7,041	6,400	7,100
3	Rodney Village	381	31,892	26,501	23,100	26,100
4	Capitol Park	212	22,064	17,223	15,200	17,400
6	Richardson Estates	22	1,395	1,128	1,100	1,200
8	Moores Lake	236	21,843	17,627	16,000	17,900
9	Old Mill Acres I	64	4,681	3,741	3,500	3,900
10	Northridge	128	7,663	7,657	7,600	8,100
11	Brookdale Heights	61	4,933	5,580	5,800	4,700
13	Windswept	58	4,873	5,650	5,800	4,600
14	Star Hill	174	9,465	12,570	10,000	9,000
20	Generals Greene	97	-	-	5,335	4,400
21	Tamarac/Burwood	31	3,252	3,654	3,800	3,000
22	Sheffield Farms	121	8,689	9,856	10,300	8,200
23	Kentbourne	52	5,623	6,272	6,600	5,200
24	Eagles Nest	99	8,222	6,724	6,100	6,700
25	Old Mill Acres II	77	8,453	5,921	5,400	6,100
26	Pennwood	141	13,327	11,138	9,900	11,000
27	Hidden Acres	95	10,180	11,570	12,200	9,600
28	Windy Way	53	2,643	2,638	2,600	2,800
39	Brookfield	134	12,193	13,861	14,700	11,600
41	Stonegate	181	15,916	18,130	19,000	15,200
42	John-Charlton Estates	56	5,859	6,663	7,000	5,500
44	Wild Quail	185	7,816	7,828	7,800	8,500
48	Sandy Hills	175	9,785	12,167	13,500	12,600
49	Pleasant Woods	19	1,050	1,049	1,000	1,100
51	Normansmeade	60	3,277	3,255	3,200	3,400
54	Winding Ridge	46	2,547	2,545	2,500	2,700
55	Kentwood	284	12,727	10,434	9,800	10,700
56	Riverview Estates	167	7,618	7,621	7,600	8,000
57	Jonathans Landing	174	7,839	10,363	7,800	8,200
58	Misty Pines	56	6,903	7,889	8,300	6,500
59	South Glen	27	1,461	1,485	1,500	1,500
60	Summerfield Village	18	1,460	1,459	1,400	1,500
61	Carlisle Village IV	63	2,912	2,878	2,900	3,000
62	Canterville	39	1,754	1,755	1,700	1,800
63	Church Creek	135	10,297	11,655	12,100	9,700
64	Meadow Ridge	30	1,921	1,922	1,900	2,000
66	Magnolia Meadows	67	3,808	3,804	3,800	4,000
67	Moores Meadows	110	11,719	11,609	13,300	10,400
68	The Orchards	176	17,569	22,117	22,800	17,400
71	Oaknoll	69	3,917	3,924	3,900	4,100
72	Fields of Magnolia	51	4,785	5,439	5,700	4,500
73	Pleasant Hill Farms	89	7,704	8,845	9,300	7,400

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

Street Light District		Number of Customers Estimated for FY 2016	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name					
74	Chimney Hill	221	11,991	12,010	12,000	12,600
75	Dykes Branch	239	18,394	21,482	22,600	18,100
76	Crystal Creek	18	1,324	1,315	1,300	1,400
77	Meadowbrook Acres	183	6,393	6,949	6,200	6,500
78	Village of Wild Quail	84	4,468	4,468	4,400	4,700
79	Hunters Ridge	65	3,978	3,970	3,900	4,200
80	Maplehurst	13	1,047	1,055	1,000	1,100
81	Doe Run	31	3,157	3,580	3,800	3,000
83	Cardinal Hills	65	4,332	4,320	4,300	4,500
84	Rolling Meadows	85	4,548	4,505	4,500	4,700
85	Village Drive	16	974	891	900	900
86	Twelve Oaks	42	7,479	5,821	5,300	6,000
87	Carlisle Village I, II, III	173	7,874	7,887	7,800	8,300
88	Planters Woods	100	5,529	5,486	5,500	5,800
89	Garrison Lake West/Fairway	27	1,785	1,811	1,800	1,800
90	Traybern	43	4,208	4,797	5,000	4,000
92	Wynn Wood	182	19,015	21,717	22,900	18,000
93	Mt. Vernon Estates	76	6,687	6,885	7,200	5,700
94	Jacksons Ridge	52	4,836	5,439	5,800	4,500
95	Planters Run	80	4,690	5,298	5,500	4,500
96	Pleasant Valley	40	2,646	2,646	2,600	2,800
97	Stag Crossing	42	2,360	2,336	2,300	2,500
98	Fernwood	73	5,484	6,074	6,300	5,100
99	Burtonwood Village	96	5,408	5,401	5,400	5,700
100	Chestnut Ridge	36	2,143	2,143	2,100	2,200
101	Lakeshore Village	459	23,749	23,795	23,700	25,000
102	Pheasant Pointe II	61	3,349	3,354	3,300	3,600
103	Brenford Station	217	10,161	10,105	10,000	10,500
104	Rockland Hills	82	4,452	4,438	4,400	4,600
105	Greenview/Highview Acr.	102	13,295	10,084	9,200	10,400
106	Grand Oaks	95	9,196	7,297	6,700	7,500
107	Rockland West	45	2,686	2,686	2,700	2,800
108	Derbywood	34	3,215	3,766	3,800	3,100
109	Otter Run	53	3,254	3,250	3,200	3,400
110	Twin Willows	158	8,260	8,100	8,100	8,600
111	Grandview Meadows	53	5,708	6,528	6,900	5,400
112	Quail Landing	86	8,161	9,102	9,500	7,600
113	Riverside	83	8,374	9,574	10,000	8,000
114	Wicksfield	202	13,891	15,159	13,900	14,200
115	Stonewater Creek	37	2,722	2,733	2,700	2,900
118	Weatherstone Crossing	61	7,533	7,927	8,600	6,600
120	Chestnut Ridge Sec 2	56	3,227	3,243	3,200	3,400
121	Pine Ridge	91	4,263	4,286	4,300	4,500
122	Heritage Trace	149	6,803	6,803	6,800	7,700
123	Providence Hill	29	1,739	1,739	1,700	1,800

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

Street Light District		Number of Customers Estimated for FY 2016	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name					
124	Stone Ridge	81	8,380	6,278	5,800	6,500
126	Country Field	60	6,472	7,398	7,800	6,100
127	Pinehurst Village	128	6,308	6,311	6,300	6,600
128	Laureltowne	100	2,926	3,176	3,800	3,900
129	Point Landing	96	3,436	4,352	3,400	3,600
130	Harmony Hill	31	1,573	2,019	1,900	1,700
131	The First Tenth	15	1,793	1,335	1,200	1,400
132	Estates at Wild Quail	98	10,220	10,163	10,100	17,800
133	Longacre Village	223	17,470	19,235	17,600	20,800
134	Whitetail Run	126	10,196	11,105	10,100	10,100
135	Brenford Woods	110	3,744	3,708	3,700	3,900
136	Hampton Hills	47	8,763	10,032	10,700	8,000
137	Jockey Hollow	89	3,644	3,644	3,600	3,800
138	Satterfield	119	7,865	11,244	8,300	14,200
139	Spring Meadow	246	7,148	7,143	7,100	7,600
140	Meadows at Chestnut Ridge	118	4,627	4,647	4,600	4,900
141	Townsend Fields	53	2,977	2,975	3,000	3,100
143	Olde Field Village	51	2,049	2,010	2,000	2,100
144	Breeders Crown Farm	63	4,831	5,538	5,600	4,600
145	Courseys Point	59	2,382	2,342	2,400	2,500
146	Garrison Circle	29	1,266	1,271	1,300	1,300
147	Rsrv Chestnut Ridge	288	15,451	16,794	13,800	18,300
149	Timber Mills	86	3,295	3,305	3,300	3,500
150	Pintail Point	38	4,705	4,699	4,700	4,800
151	Champions Club Johnathans Landing	158	5,002	5,761	5,100	7,900
152	Roesville Estates	74	3,282	2,948	3,400	3,700
153	Barrett Farms	41	4,404	5,268	5,300	4,200
157	Village of Eastridge	106	3,800	4,941	4,800	7,800
158	Willowwood	233	6,989	8,426	9,200	10,500
161	Hazel Farm	167	20,695	20,632	23,100	25,200
163	Pickering Point	48	1,789	1,750	1,900	2,000
164	Quail's Nest	80	5,632	6,352	6,500	5,400
165	Hunters Run	41	5,952	7,052	7,500	5,900
166	Lynnwood Village	42	3,930	3,508	3,000	3,600
167	Dogwood Meadows	102	4,521	4,521	4,500	4,800
168	Fiddlers Creek	40	4,121	3,822	3,100	3,100
169	Village of Noble Pond	185	11,556	13,520	15,900	15,300
170	East Bay Point	38	4,819	5,175	5,600	4,600
171	Wood Field	226	14,446	13,242	13,200	13,900
172	Willow Grove	44	3,946	5,910	5,700	4,300
173	Robin Hill	18	764	1,466	1,300	1,300
175	Fox Hollow	59	-	2,153	2,200	2,100
176	Victoria Meadows	25	-	-	-	1,400
177	Green Hill Farm Estates	17	-	-	2,900	2,600
<b>Grand Total</b>		<b>13,122</b>	<b>884,282</b>	<b>912,989</b>	<b>910,835</b>	<b>899,900</b>



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

Street Light District		Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name				
1	Briar Park	77.45	86.05	86.84	75.96
2	Kent Acres	67.92	50.77	47.23	52.43
3	Rodney Village	79.81	65.97	60.63	68.43
4	Capitol Park	98.35	78.01	71.72	81.90
6	Richardson Estates	63.36	51.27	47.86	52.77
8	Moore's Lake	92.46	74.61	67.93	75.64
9	Old Mill Acres I	73.11	58.19	53.94	60.19
10	Northridge	59.71	59.71	59.71	63.60
11	Brookdale Heights	79.95	90.96	94.65	76.45
13	Windswept	83.71	95.25	100.10	79.76
14	Star Hill	50.89	56.63	57.32	51.91
20	Generals Greene	-	-	55.00	45.22
21	Tamarac/Burwood	101.23	115.50	121.39	96.69
22	Sheffield Farms	71.52	80.91	85.41	68.08
23	Kentbourne	105.15	119.68	127.14	99.52
24	Eagles Nest	83.05	67.41	61.18	67.38
25	Old Mill Acres II	109.53	76.77	70.74	79.58
26	Pennwood	94.31	78.69	70.24	78.35
27	Hidden Acres	106.58	121.62	128.55	100.97
28	Windy Way	49.52	49.52	49.52	52.24
39	Brookfield	90.04	103.28	109.66	86.86
41	Stonegate	87.81	100.06	104.92	83.77
42	John-Charlton Estates	103.88	118.25	124.18	98.97
44	Wild Quail	42.23	42.23	42.23	45.71
48	Sandy Hills	72.81	82.86	90.82	72.03
49	Pleasant Woods	54.90	54.90	54.90	58.03
51	Normansmeade	54.21	54.21	54.07	56.93
54	Winding Ridge	55.21	55.21	55.02	58.63
55	Kentwood	44.15	36.74	34.42	37.63
56	Riverview Estates	45.61	45.61	45.56	47.90
57	Jonathans Landing	44.96	44.96	44.91	47.23
58	Misty Pines	122.66	140.54	148.12	116.43
59	South Glen	54.06	54.06	53.74	56.50
60	Summerfield Village	80.58	80.58	80.10	84.28
61	Carlisle Village IV	45.58	45.58	45.58	47.93
62	Canterville	44.46	44.46	44.24	46.17
63	Church Creek	75.63	86.22	89.89	72.17
64	Meadow Ridge	64.05	64.05	63.48	66.47
66	Magnolia Meadows	56.66	56.66	56.53	59.66
67	Moore's Meadows	106.42	105.51	120.74	94.82
68	The Orchards	99.81	125.63	129.63	98.79
71	Oaknoll	56.64	56.64	56.39	59.24
72	Fields of Magnolia	93.41	106.49	111.94	88.85
73	Pleasant Hill Farms	86.33	99.37	104.46	83.04

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

Street Light District		Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name				
74	Chimney Hill	54.15	54.15	54.08	57.06
75	Dykes Branch	76.32	89.21	94.52	75.61
76	Crystal Creek	72.81	72.81	71.85	75.45
77	Meadowbrook Acres	33.61	33.61	33.61	35.44
78	Village of Wild Quail	52.94	52.94	52.74	55.38
79	Hunters Ridge	61.02	61.02	60.75	63.99
80	Maplehurst	80.47	80.47	79.80	83.73
81	Doe Run	101.84	115.50	121.65	96.34
83	Cardinal Hills	66.20	66.20	65.93	69.56
84	Rolling Meadows	52.80	52.80	52.70	55.61
85	Village Drive	55.61	55.61	55.61	58.63
86	Twelve Oaks	178.07	138.60	126.38	142.36
87	Carlisle Village I, II, III	45.30	45.30	45.30	47.69
88	Planters Woods	54.77	54.77	54.77	57.97
89	Garrison Lake West/Fairway	65.51	65.51	64.87	68.16
90	Traybern	97.73	111.57	117.37	92.94
92	Wynn Wood	104.37	119.17	125.68	99.11
93	Mt. Vernon Estates	87.67	89.77	94.34	75.36
94	Jacksons Ridge	92.39	104.48	111.10	87.08
95	Planters Run	58.63	66.22	69.33	56.20
96	Pleasant Valley	66.14	66.14	65.93	69.60
97	Stag Crossing	55.62	55.62	55.62	58.90
98	Fernwood	72.92	81.87	86.40	69.23
99	Burtonwood Village	56.20	56.20	56.02	58.97
100	Chestnut Ridge	59.52	59.52	59.28	62.33
101	Lakeshore Village	51.60	51.60	51.58	54.42
102	Pheasant Pointe II	54.90	54.90	54.90	58.33
103	Brenford Station	46.10	46.10	46.10	48.55
104	Rockland Hills	53.90	53.90	53.70	56.40
105	Greenview/Highview Acr.	127.09	98.73	90.52	102.44
106	Grand Oaks	96.80	76.80	70.90	78.81
107	Rockland West	59.68	59.68	59.30	62.35
108	Derbywood	94.47	107.79	112.57	90.47
109	Otter Run	61.18	61.18	60.86	64.14
110	Twin Willows	52.19	51.22	51.10	54.47
111	Grandview Meadows	107.49	122.90	129.34	102.23
112	Quail Landing	92.41	105.44	110.87	88.06
113	Riverside	100.77	115.12	121.05	95.90
114	Wicksfield	68.76	75.01	68.76	70.39
115	Stonewater Creek	73.45	73.45	73.21	77.57
118	Weatherstone Crossing	123.49	129.95	140.47	107.78
120	Chestnut Ridge Sec 2	57.61	57.61	57.61	60.87
121	Pine Ridge	46.82	46.82	46.82	49.35
122	Heritage Trace	48.59	48.59	48.53	51.53
123	Providence Hill	59.96	59.96	59.96	63.33

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

Street Light District		Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name				
124	Stone Ridge	98.84	77.49	71.35	80.31
126	Country Field	107.82	123.30	129.68	102.40
127	Pinehurst Village	49.25	49.25	49.18	51.76
128	Laureltowne	38.45	35.18	39.50	39.19
129	Point Landing	35.72	35.72	35.72	37.38
130	Harmony Hill	50.75	64.51	62.75	55.44
131	The First Tenth	114.30	89.00	82.49	92.72
132	Estates at Wild Quail	166.11	166.11	166.11	181.26
133	Longacre Village	101.88	100.02	90.68	93.26
134	Whitetail Run	97.94	106.75	96.93	80.33
135	Brenford Woods	33.66	33.66	33.59	35.05
136	Hampton Hills	182.04	209.38	226.76	170.23
137	Jockey Hollow	40.94	40.94	40.85	42.77
138	Satterfield	102.14	116.31	67.69	119.30
139	Spring Meadow	29.02	29.02	29.02	31.05
140	Meadows at Chestnut Ridge	39.19	39.19	39.19	41.16
141	Townsend Fields	55.09	55.09	55.09	58.72
143	Olde Field Village	39.38	39.38	39.21	40.91
144	Breeders Crown Farm	76.63	87.79	89.39	72.93
145	Courseys Point	39.70	39.70	40.14	42.12
146	Garrison Circle	43.52	43.52	43.22	44.98
147	Rsrv Chestnut Ridge	69.57	65.36	54.05	63.57
149	Timber Mills	38.31	38.31	38.31	40.12
150	Pintail Point	123.66	123.66	123.66	127.03
151	Champions Club Johnnathans Landing	41.34	42.97	42.03	50.30
152	Roesville Estates	47.87	40.47	45.45	49.62
153	Barrett Farms	107.42	122.76	129.20	102.25
157	Village of Eastridge	87.86	86.67	96.73	73.28
158	Willowwood	40.46	41.09	38.70	43.70
161	Hazel Farm	156.63	151.67	169.54	150.64
163	Pickering Point	51.52	36.35	39.23	41.19
164	Quail's Nest	70.39	79.36	80.64	67.01
165	Hunters Run	145.17	171.99	183.61	144.75
166	Lynnwood Village	122.82	104.20	94.08	86.30
167	Dogwood Meadows	44.32	44.32	44.32	46.58
168	Fiddlers Creek	103.03	92.63	77.58	77.36
169	Village of Noble Pond	108.50	92.65	115.42	82.97
170	East Bay Point	126.82	134.78	146.45	121.45
171	Wood Field	63.81	58.47	58.39	61.68
172	Willow Grove	-	129.05	129.16	98.48
173	Robin Hill	-	81.44	69.64	73.56
175	Fox Hollow	-	36.50	36.85	35.97
176	Victoria Meadows	-	100.50	126.85	81.41
177	Green Hill Estates	-	-	126.50	105.32

<b>Trash Collection Fund</b>
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**Function**

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

There are currently 137 active Trash Collection Districts. The fiscal year 2016 budget projects approximately 13,356 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 \$215 for districts without yard waste service and \$250 with yard waste service which were effective for fiscal years 2012 - 2014.

Expenses: Trash Collection Fund

Departmental Expenses	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
Operational Insurance	309	481	400	500
Indirect Costs	79,508	47,420	50,300	50,300
Administrative Services	82,552	108,634	110,600	122,200
Office Supplies	429	347	2,000	500
Furniture & Equipment	38,086	84,676	128,600	133,100
Legal & Contractual Services	862	1,796	3,500	2,000
Vehicle Expenses	3,335	3,850	7,200	4,500
Miscellaneous	1,846	212	100	500
Trash Collection	2,482,873	2,664,906	2,905,000	3,015,700
<b>Total</b>	<b>\$ 2,689,800</b>	<b>\$ 2,912,322</b>	<b>\$ 3,207,700</b>	<b>\$ 3,329,300</b>

## Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2016	Yard Waste	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name						
1	Briar Park	141	Y	35,351	35,970	36,000	36,000
2	Kent Acres	139	Y	35,195	35,558	35,400	35,400
3	Rodney Village	395	Y	103,158	100,312	100,700	100,700
4	Capitol Park	205	Y	53,829	52,727	52,000	52,300
5	Taylor Estates	53	Y	13,301	13,321	13,500	13,500
6	Richardson Estates	37	Y	9,261	9,344	9,400	9,400
7	Woodland Beach	62	N	13,780	13,734	13,800	13,800
8	Moore's Lake	563	Y	141,241	140,928	143,600	143,600
9	South Old Mill Road	190	Y	47,204	47,736	48,500	48,500
10	Northridge Trailer Park	123	Y	30,672	30,782	31,400	31,400
11	Brookdale	60	Y	15,017	15,052	15,300	15,300
12	S Dover Manor	313	Y	78,040	78,256	79,300	79,800
14	Star Hill	263	Y	106,334	67,524	67,100	67,100
15	Woodbury	62	N	13,465	13,385	13,800	13,800
16	Richardson Circle/Holly Circle	96	N	20,692	20,966	21,400	21,400
17	Orchard/Hillside/Cntrbry Trails	136	N	29,548	29,467	30,300	30,300
18	Felton Heights	84	Y	21,530	21,621	21,400	21,400
19	Royal Grant	219	Y	54,278	54,565	55,600	55,800
20	Generals Greene	95	Y	24,610	24,095	24,200	24,200
24	Eagles Nest	103	Y	25,750	25,904	26,300	26,300
25	Old Mill Acres II	87	Y	21,795	21,780	22,200	22,200
27	Hidden Acres	95	Y	23,834	23,785	24,200	24,200
28	Brighton Place/Windy Way	54	Y	13,590	13,567	13,800	13,800
29	Hickory Dale	207	Y	52,188	52,154	52,800	52,800
30	Cypress Gardens	114	Y	28,571	29,104	29,100	29,100
31	DuPont Manor	71	Y	16,029	20,810	18,100	18,100
32	Garrisons Lake I	85	Y	21,370	21,484	21,700	21,700
33	Lakewind	70	N	15,098	15,224	15,600	15,600
34	Woodshaven	146	Y	36,685	36,721	37,200	37,200
35	Hazelwood	39	N	8,569	9,628	8,700	8,700
36	Hunters Point	86	Y	21,549	21,530	21,900	21,900
37	Artis Drive	61	N	13,326	13,215	13,600	13,600
38	North Magnolia	246	Y	62,155	61,657	62,700	62,500
39	Brookfield	148	Y	-	37,052	37,700	37,700
40	Bakers Choice	56	Y	14,374	14,201	14,300	14,300
41	Stonegate	180	Y	45,064	45,049	45,900	45,900
43	Green Briar	32	Y	8,021	8,105	8,200	8,200
44	Wild Quail	177	Y	44,269	44,336	45,100	45,100
45	Messina Hill	49	Y	12,578	12,480	12,500	12,500
46	South Camden	150	Y	38,538	37,963	38,300	38,300
47	Persimmon Lane	57	N	12,284	12,278	12,700	12,700
48	Sandy Hills	156	Y	27,454	32,872	35,700	39,800
49	Pleasant Woods	26	N	5,616	5,632	5,800	5,800
50	West Magnolia	50	N	10,773	10,824	11,200	11,200
51	Normansmeade	59	Y	14,863	14,761	15,000	15,000

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

Trash Collection District		Number of Customers Estimated for FY 2016	Yard Waste	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name						
52	Foxhall/Courtside	33	N	7,095	7,147	7,400	7,400
53	Winmil	32	Y	8,075	8,030	8,200	8,200
54	Winding Ridge	44	Y	11,009	11,006	11,200	11,200
56	Riverview Estates	225	Y	56,280	56,295	57,400	57,400
57	Jonathans Landing	144	Y	34,257	34,635	35,200	36,700
58	Misty Pines	63	Y	15,583	15,534	15,800	16,100
61	Carlisle Village IV	63	Y	15,956	15,778	16,100	16,100
63	Church Creek	129	Y	32,248	32,295	32,900	32,900
64	Meadow Ridge	30	Y	7,500	7,500	7,700	7,700
65	Beaver Runne II	72	Y	18,015	18,064	18,400	18,400
66	Magnolia Meadows	69	Y	17,303	17,284	17,600	17,600
67	Moore's Meadows	124	Y	30,302	30,257	30,900	31,100
68	The Orchards	158	Y	38,629	38,761	39,500	40,300
69	Bowers Beach	118	Y	29,731	29,973	30,100	30,100
70	Baileys	42	N	9,082	9,075	9,400	9,400
71	Oaknoll	69	Y	17,317	17,274	17,600	17,600
72	Fields of Magnolia	51	Y	12,798	12,769	13,000	13,000
73	Pleasant Hill Farms	96	Y	23,881	23,890	24,500	24,500
74	Chimney Hills	221	Y	55,430	55,349	56,400	56,400
78	Village of Wild Quail	77	Y	19,321	19,299	19,600	19,600
79	Hunters Ridge	65	Y	16,299	16,265	16,600	16,600
81	Doe Run	31	N	6,665	6,665	6,900	6,900
82	St. Jones Commons	143	Y	35,787	35,814	36,500	36,500
83	Cardinal Hills	69	Y	17,101	17,064	17,300	17,600
84	Rolling Meadows	85	Y	21,384	21,284	21,700	21,700
86	Twelve Oaks	42	Y	10,500	10,500	10,700	10,700
88	Planters Woods	100	Y	25,223	25,041	25,500	25,500
90	Traybern	43	Y	10,765	10,750	11,000	11,000
91	Frederica West	53	N	11,030	11,553	11,800	11,800
92	Wynn Wood	182	Y	45,545	45,555	46,400	46,400
93	Mount Vernon Estates	78	N	16,809	16,860	17,400	17,400
94	Jacksons Ridge	52	N	11,254	11,193	11,600	11,600
95	Planters Run	80	N	17,200	17,200	17,800	17,800
96	Pleasant Valley	40	N	8,600	8,600	8,900	8,900
97	Stag Crossing	44	N	9,479	9,460	9,800	9,800
98	Fernwood	73	N	16,169	15,904	16,300	16,300
99	Burtonwood Village	96	Y	24,056	24,023	24,500	24,500
100	Chestnut Ridge	92	N	19,783	19,839	20,500	20,500
101	Lakeshore Village	459	Y	114,615	115,126	117,000	117,000
102	Pheasant Pointe II	61	Y	15,250	15,273	15,600	15,600
103	Brenford Station	200	Y	49,324	49,528	50,200	51,000
104	Rockland Hills	73	Y	17,795	18,034	18,600	18,600
106	Grand Oaks	95	Y	23,750	23,754	24,200	24,200
107	Rockland West	45	N	9,675	9,678	10,000	10,000
109	Otter Run	53	N	11,437	11,421	11,800	11,800
110	Twin Willows	151	Y	37,816	37,784	38,500	38,500
111	Grandview Meadows	54	N	11,489	11,636	12,000	12,000

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

Trash Collection District		Number of Customers Estimated for FY 2016	Yard Waste	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
#	Name						
112	Quail Landing	47	N	6,919	9,762	9,400	10,500
113	Riverside	79	Y	19,522	19,768	20,100	20,100
114	Wicksfield	197	Y	38,999	46,237	49,000	50,200
115	Stonewater Creek	33	N	7,108	7,095	7,400	7,400
116	Wolf Creek	22	N	3,661	4,193	4,500	4,900
117	Irish Hill	105	Y	26,294	26,270	26,800	26,800
118	Weather Stond Crossing	15	Y	568	1,289	1,500	3,800
122	Heritage Trace	108	Y	23,585	24,792	25,200	27,500
123	Providence Hills	27	Y	6,088	6,731	6,900	6,900
126	Country Field	60	Y	15,007	15,000	15,300	15,300
127	Pinehurst Village	124	N	24,446	26,174	27,200	27,700
128	Laureltowne	73	Y	13,795	15,096	15,300	18,600
129	Point Landing	48	Y	11,539	11,545	11,700	12,200
130	Harmony Hill	11	N	645	878	700	2,500
132	Estates at Wild Quail	31	N	3,655	4,695	5,100	6,900
133	Longacre Village	168	N	16,952	22,828	25,200	37,500
135	Brenford Woods	99	Y	22,685	23,649	24,000	25,200
136	Hampton Hills	37	Y	8,272	9,190	9,400	9,400
137	Jockey Hollow	69	Y	14,000	14,354	14,800	17,600
138	Satterfield	77	N	11,323	12,586	13,200	17,200
139	Spring Meadow	244	N	40,469	48,662	52,600	54,400
140	Meadows at Chestnut Rdg.	101	Y	17,525	21,346	22,700	25,800
141	Townsend Fields	32	N	5,797	6,020	6,200	7,100
143	Olde Field Village	19	N	3,176	3,889	4,000	4,200
144	Breeders Crown Farms	57	Y	14,254	14,260	14,500	14,500
145	Coursey's Pointe	33	Y	4,294	5,597	6,100	8,400
147	Reserve at Chestnut Ridge	244	Y	49,176	56,726	58,900	62,200
149	Timber Mills	81	N	13,478	15,341	16,300	18,100
151	Champions Club	118	N	14,698	18,267	20,100	26,300
152	Roesville Estate Sec 1 & 2	55	N	8,979	12,619	12,000	12,300
153	Barrett Farm	18	N	3,870	4,383	4,000	4,000
155	Deer Meadows	42	Y	10,271	10,250	10,500	10,700
157	Village of Eastridge	41	N	3,459	5,848	6,500	9,100
158	Willowwood	208	N	27,694	33,431	35,500	46,400
161	Hazel Farms	111	N	16,652	19,921	21,400	24,800
163	Pickering Pointe	48	N	4,796	7,693	7,400	10,700
165	Hunters Run	2	N	430	430	400	400
166	Lynnwood Village	18	N	1,845	2,150	2,200	4,000
167	Dogwood Meadows	17	N	215	2,114	2,500	3,800
168	Dickinson Creek	13	N	1,774	2,407	2,500	2,900
169	Village of Noble Pond	119	N	11,173	16,915	18,700	26,500
170	East Bay Point	28	N	3,798	4,608	4,900	6,200
173	Robin Hill	18	Y	958	3,688	4,100	4,600
177	Green Hill Farms	2	Y	-	0	0	1,000
178	Alexanders Village	48	Y	-	0	0	22,900
<b>Grand Total</b>		<b>13,356</b>		<b>3,049,305</b>	<b>3,142,175</b>	<b>3,207,700</b>	<b>3,329,300</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.

Effective 7/1/15, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$30 a month in advance for individual coverage or as provided by the County policy. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, less the value assigned to full individual 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 also purchase dependent coverage at the established family rate payable in advance.

Medical Trust	Actual FY 2013	Actual FY 2014	Amended FY 2015	Adopted FY 2016
<b>Beginning Fund Balance</b>	<b>\$ 569,472</b>	<b>\$ 547,634</b>	<b>\$ 852,137</b>	<b>\$ 852,137</b>
<b>Revenues</b>				
Employer Contributions Medical	2,864,934	2,802,294	3,102,400	2,907,000
Employer Contributions Dental	132,335	138,570	152,600	147,100
OPEB Contribution	463,503	575,078	612,000	668,600
Employee Contributions Medical	360,800	337,662	360,000	357,500
Employee Contributions Dental	46,529	61,065	60,900	62,600
Retiree Contributions Medical	39,467	42,166	48,300	53,000
Retiree Contributions Dental	8,416	14,174	14,100	15,200
COBRA Contributions Medical	8,321	8,184	6,800	3,000
COBRA Contributions Dental	372	341	400	300
Interest Income	156	76	100	100
<b>Total</b>	<b>\$ 3,924,833</b>	<b>\$ 3,979,610</b>	<b>\$ 4,357,600</b>	<b>\$ 4,214,400</b>
<b>Expenses</b>				
Medical Insurance	3,742,374	3,463,776	4,112,700	3,987,600
Claims - Dental	174,044	184,616	213,000	196,500
Reimbursables	235	200	300	300
Administration Fees	19,224	20,181	21,400	22,100
Trustee Fees	3,149	3,309	3,200	3,700
Contractual	7,645	3,025	7,000	4,200
<b>Total</b>	<b>\$ 3,946,671</b>	<b>\$ 3,675,107</b>	<b>\$ 4,357,600</b>	<b>\$ 4,214,400</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 547,634</b>	<b>\$ 852,137</b>	<b>\$ 852,137</b>	<b>\$ 852,137</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 study for the Pension plan is done annually. In accordance with the actuarial valuation report prepared by Grant Thornton LLC, dated March 2015, a contribution of \$1,821,962 to the Kent County Employee Retirement Fund was recommended for fiscal year 2016. The General fund's liability for fiscal year 2016 is \$1,412,962 and the Sewer funds liability is \$409,000.

<b>Pension Fund Balance 6/30/13</b>		<b>\$ 29,242,027</b>
<b>Revenues 2014</b>		
Investment Income	198,615	
<b>Employer Contributions</b>		
General Fund	1,146,654	
Sewer Fund	332,000	
<b>Net Appreciation(Depreciation) in Fair Value of</b>		
Investments	5,408,656	
<b>Total</b>		<b>\$ 7,085,925</b>
<b>Expenditures 2014</b>		
Pension Benefits	2,003,931	
Administration Costs	126,807	
Consultant	26,000	
Actuary Fees	25,053	
<b>Total</b>		<b>\$ 2,181,791</b>
<b>Fund Balance 6/30/2014</b>		<b>\$ 34,146,161</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 designated \$5,100,000 in 2002 to fund the liability and has annually appropriated contributions in accordance with actuarial studies. The balance of designated funds including the initial funding, annual contributions (through fiscal year 2007), and earned interest was transferred into the Retiree Benefits Trust Fund and in February 2007 the State of Delaware Pension Office was appointed as the fund manager. Funds in the amount of \$7,362,826 were transferred to the State of Delaware Pension Fund for investment.

In accordance with the actuarial valuation report prepared by Grant Thornton LLC, dated March 2015, a contribution of \$785,111 to the Kent County OPEB fund is recommended for fiscal year 2016. The General Fund liability for fiscal year 2016 is \$604,711 and the Sewer Fund liability is \$180,400.

<b>Other Post-Retirement Fund Balance 6/30/13</b>		<b>\$ 11,689,424</b>
<b>Revenues 2014</b>		
Investment Income	239,809	
Employer Contributions		
General Fund	473,916	
Sewer Fund	142,100	
Net Appreciation(Depreciation) in Fair Value of		
Investments	1,562,241	
	<b>Total</b>	<b>\$ 2,418,066</b>
<b>Expenditures 2014</b>		
Pension Benefits	575,235	
Administration Costs	2,471	
	<b>Total</b>	
		<b>\$ 577,706</b>
<b>Fund Balance 6/30/2014</b>		<b>\$ 13,529,784</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**

