

INTRODUCED BY: Bradley S. Eaby  
DATE INTRODUCED: April 12, 2016  
PUBLIC HEARING DATE: April 26, 2016  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 26, 2016  
EFFECTIVE DATE: July 1, 2016

ORDINANCE 16-03

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2016.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2017 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, 2016 and ending June 30, 2017. The "Kent County Levy Court Fiscal Year 2017 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 26<sup>th</sup> DAY OF APRIL, 2016

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, 2016, and ending June 30, 2017.

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 12, 2016  
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ADOPTED DATE: April 26, 2016  
EFFECTIVE DATE: July 1, 2016

ORDINANCE 16-04

An Ordinance adopting the annual operating budget of Kent County, Delaware  
for the fiscal year beginning July 1, 2016

**WHEREAS**, The Kent County Levy Court Fiscal Year 2017 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 2017 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 2017 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

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 26<sup>th</sup> DAY OF APRIL, 2016

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2017 Budget, for the fiscal year beginning on July 1, 2016, and ending June 30, 2017.

INTRODUCED BY: Bradley S. Eaby  
DATE INTRODUCED: April 12, 2016  
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ORDINANCE 16-03

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2016.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2017 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, 2016 and ending June 30, 2017. The "Kent County Levy Court Fiscal Year 2017 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 26<sup>th</sup> DAY OF APRIL, 2016

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, 2016, and ending June 30, 2017.

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INTRODUCTION DATE: April 12, 2016  
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**RESOLUTION 3581**

**FY 2017 PROPERTY TAX RATE**

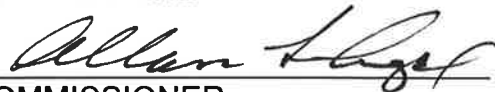
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the  
PROPERTY TAX RATE for fiscal year 2017 to  
be 30.0 cents.

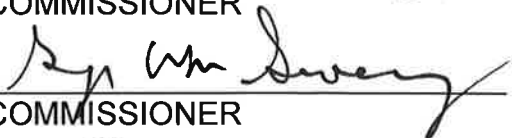
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

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

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

  
\_\_\_\_\_  
COMMISSIONER

  
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COMMISSIONER

  
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COMMISSIONER

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for their taxes for the fiscal year beginning July 1, 2016, 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.

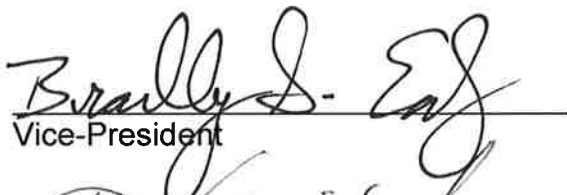
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

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 26th day of April, A.D. 2016.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

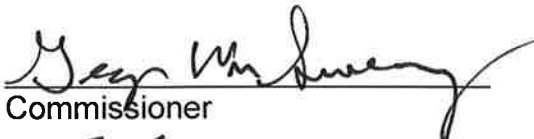
  
\_\_\_\_\_  
President, Kent County Levy Court

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3581

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 12, 2016  
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**RESOLUTION 3582**  
**FY 2017 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 2017 to be 4.4 cents.

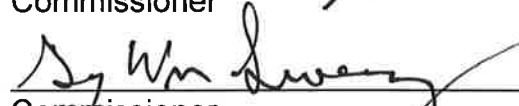
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


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

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

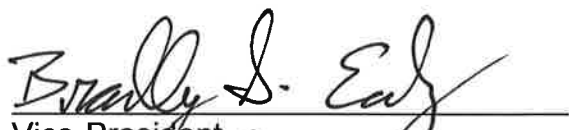
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2016, 4.4 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their 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 26th day of April, A.D. 2016.

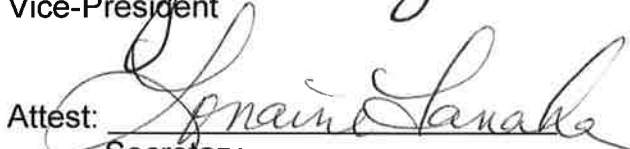
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

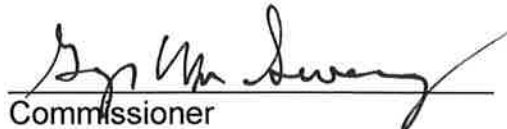
  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner

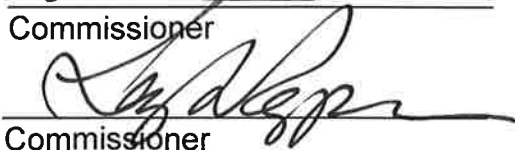
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3582

INTRODUCED BY: Bradley S. Eaby  
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**RESOLUTION 3583  
FY 2017 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 2017 to be 5.7 cents.

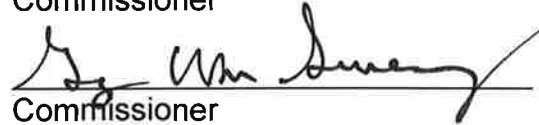
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

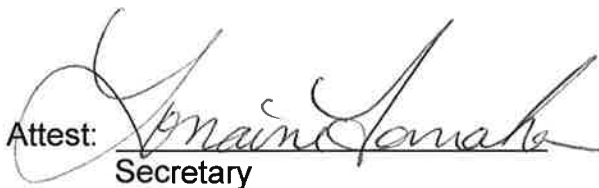
  
\_\_\_\_\_  
President, Kent County Levy Court

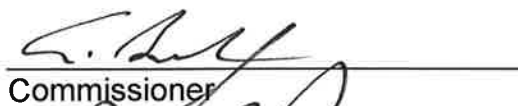
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner



STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2016, 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 26th day of April, A.D. 2016.

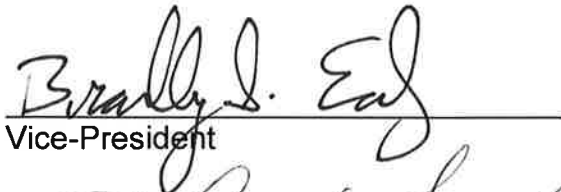
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



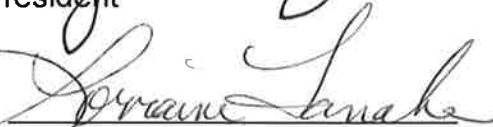
Commissioner



Vice-President

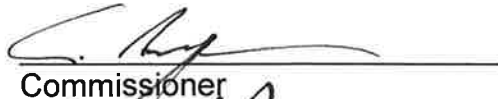


Commissioner

Attest:   
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3583


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**RESOLUTION 3584  
FY 2017 EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE**

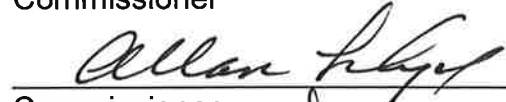
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2017 to be 6.5 cents.

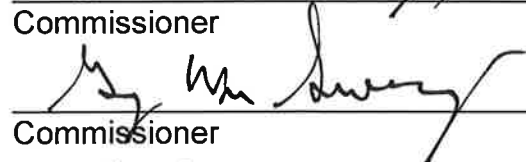
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


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


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

  
\_\_\_\_\_  
Commissioner

  
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Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

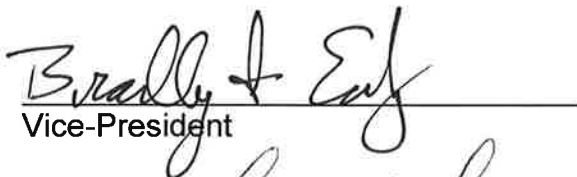
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2016, 6.5 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 26th day of April, A.D. 2016.

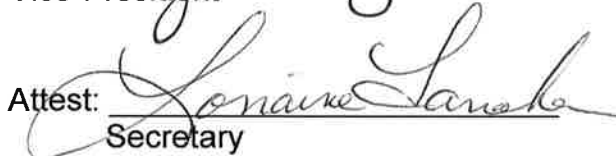
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3584

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**RESOLUTION 3585**

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

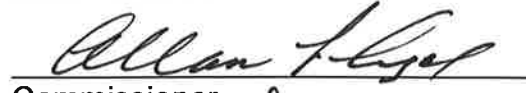
**BE IT RESOLVED**, the user rate for Kent County Disposal District No. 1 for fiscal year 2017 be \$2.34 per 1,000 gallons of sewage transmitted into the District. This rate will be assessed on Sanitary Sewer Districts and others, except septage haulers, contracting with Kent County for sewage disposal services.

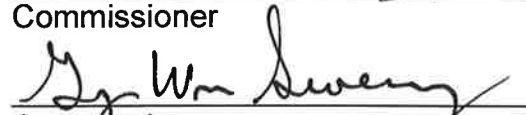
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

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

  
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Vice-President

  
\_\_\_\_\_  
Commissioner

  
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Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

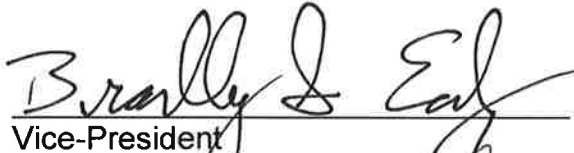
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2016, \$2.34 as a rate upon every One Thousand Gallons (1,000) of sewage transmitted into 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 26th day of April, A.D. 2016.

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 3585

INTRODUCED BY: Bradley S. Eaby  
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**RESOLUTION 3586**

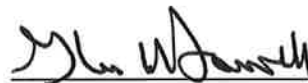
**FY 2017 LIBRARY TAX DISTRICT TAX RATE**

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2017 to be 3.3 cents.

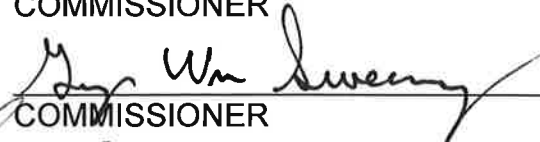
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

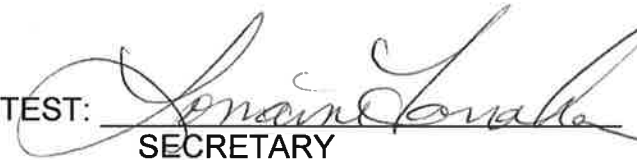
  
\_\_\_\_\_  
PRESIDENT, KENT COUNTY LEVY COURT

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:


We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Library District taxes payable to Kent County for the year beginning July 1, 2016, 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 26th day of April, A.D. 2016.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

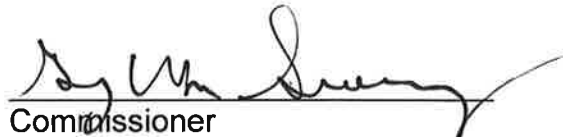
  
\_\_\_\_\_  
President, Kent County Levy Court

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3586

INTRODUCED BY: Bradley S. Eaby  
INTRODUCTION DATE: April 12, 2016  
PUBLIC HEARING DATE: April 26, 2016  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTION DATE: April 26, 2016  
EFFECTIVE DATE: July 1, 2016


**RESOLUTION 3587  
FY 2017 MILFORD LIBRARY DISTRICT TAX RATE**


BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2017 to be 7.75 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.

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


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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner



STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:


We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Milford Library District taxes payable to Kent County for the year beginning July 1, 2016, 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 26th day of April, A.D. 2016.

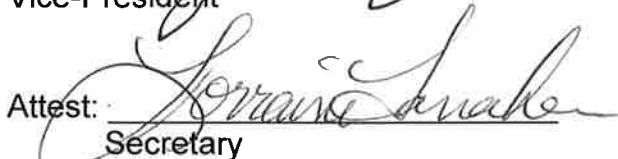
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

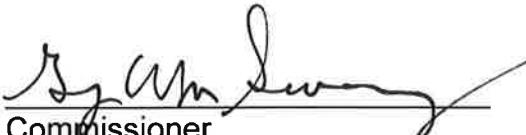
  
\_\_\_\_\_  
President, Kent County Levy Court


  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

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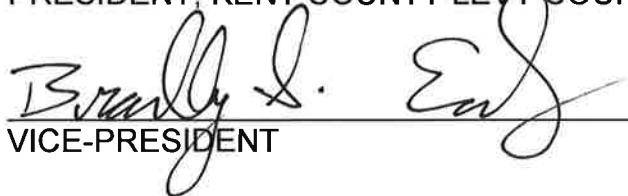
**RESOLUTION 3588**

**COMMAND FOR COLLECTION OF  
SEWER DELINQUENT ACCOUNTS**

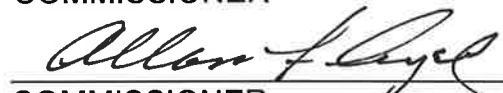
BE IT RESOLVED, that the KENT COUNTY LEVY COURT  
commands the DIRECTOR OF FINANCE to  
collect Sewer Delinquent Accounts by District  
as of March 31, 2016.

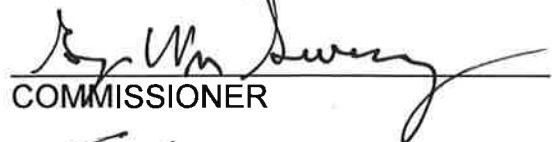
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


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

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

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

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

STATE OF DELAWARE )  
 ) SS.  
COUNTY OF KENT )

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

GREETINGS:

We command you that you collect from the several persons named in the duplicate Sewer Delinquent Accounts by District as of March 31, 2016 annexed hereto for their sewage charges in arrears up to March 31, 2016 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 26th day of April, A.D. 2016.

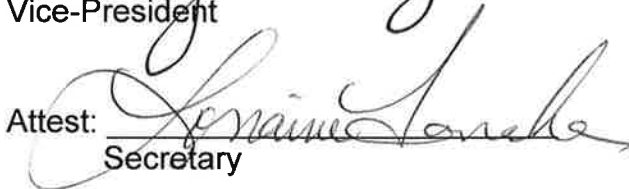
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

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

  
\_\_\_\_\_  
Commissioner

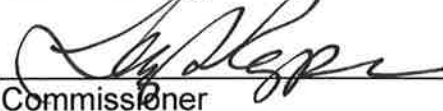
  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Commissioner

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

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Reference: Resolution 3588

# KENT COUNTY LEVY COURT

## DELAWARE

Fiscal Year 2017  
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"***

## 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



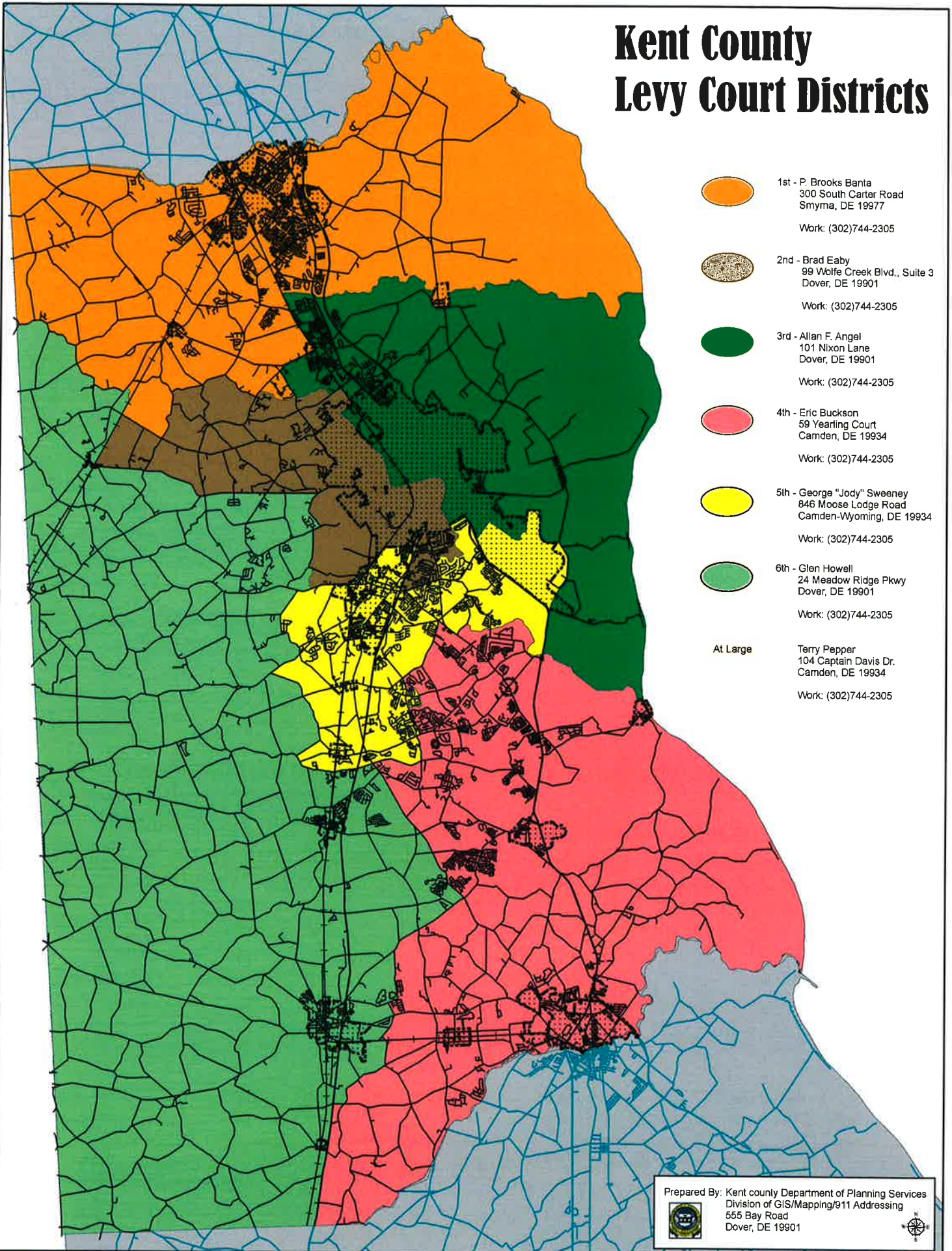
**Hon. Terry L. Pepper**  
At Large

104 Captain Davis Dr.  
Camden-Wyoming, DE  
19934

(302) 744-2305



# Kent County Levy Court Districts



Prepared By: Kent county Department of Planning Services  
Division of GIS/Mapping/911 Addressing  
555 Bay Road  
Dover, DE 19901



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

### **General Information**

Kent County has a population estimated to be 175,963 in the year 2016. 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. 68, 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 2017 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, 2016, shall be used as the rate for reimbursement for the first six months of the County's 2017 fiscal year and the GSA rate in effect as of January 1, 2017, 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 work week is from 12 midnight on Sunday to 11:59 p.m. Saturday. The normal County office hours are 8:00 a.m. through 5:00 p.m. Monday through Friday with the exception of Kent County approved holidays.
- 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 an uneventful or 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 Fiscal Year 2015 and Fiscal Year 2016.
- 13) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$31,805 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) 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 7/1/16, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$60 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 70 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.
- 15) 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 7/1/16, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay \$60 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 seventy percent (70%) of the remaining cost or \$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.
- 16) The annual actuarial valuation report by Nyhart Co. recommends a contribution of \$2,166,460 to the Kent County Employee Pension Fund for Fiscal Year 2017. The budgeted General Fund portion of the Fiscal Year 2017 pension contribution is \$1,685,560 and the budgeted Sewer Funds portion is \$480,900.

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

In accordance with the March 2015 actuarial valuation, a contribution of \$785,111 for Fiscal Year 2017 has been budgeted for GASB 45 compliant post-employment benefits. The budgeted General Funds portion of the OPEB contribution is \$605,311 and the budgeted Sewer Fund's portion is \$179,800.

- 17) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on June 23, 2015 provides that members of the bargaining unit located at Kent County Regional Resource Recovery Facility "will receive the same pay/salary increase under the same conditions given to other County employees (1% increase if other County employees receive no increase) for Fiscal Year 2017." In addition, the agreement provides for an annual individual performance award of \$350 to members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave). The contract will expire on December 31, 2019.
- 18) The successor collective bargaining agreement approved by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court on July 12, 2011 expired on June 30, 2015. Negotiations for a successor agreement were ongoing when this budget was adopted, so no wage increases other than the one (1) percent cost-of-living increase, or other pay adjustments have been included in this annual financial plan for member positions except as required by law.
- 19) Effective July 1, 2016, all classified and unclassified employees shall receive a one (1) percent cost-of-living adjustment, and the pay ranges contained in the approved pay classification system shall be increased to reflect the one (1) percent cost-of-living adjustment. 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.
- 20) Effective July 1, 2016, all retirees receiving a pension under the Kent County Employee Retirement Program shall receive a one percent (1%) cost-of-living adjustment.
- 21) Effective July 1, 2016, no step increases were budgeted for any employees. Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and wage rate adjustments required to achieve or comply with new, enhanced or additional licensing or certification requirements due to State and/or Federal regulation/law or change to Position Description.
- 22) Funding has been included in this budget to add an Account Analyst position (Grade 13) in the Department of Finance and a Clerk position (Grade 2) in the Engineering Department. Funding has also been included to reclassify the following positions: Community Service Department, Account Technician (Grade 8) in the Recreation Division to the Library Division; Utility Locator in the Division of Engineering from a Grade 5 to a Grade 7 and from a 40 hour a week position to a 35 hours a week; Administrative Officer in Emergency Management Division from a Grade 10 to a Grade 12.



- 23) 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.
- 24) In March 2016 the Delaware General Assembly adopted legislation to eliminate the Office of Kent County Comptroller effective *"on the date on which the term of the present Kent County Comptroller expires or on the occasion of such individual's death, resignation or removal from office for cause, whichever occurs first. Prior to the expiration of the term of the present Kent County Comptroller, that individual may continue to hold office."* As a result, funding has only been budgeted for a partial fiscal year.
- 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 Fiscal Year 2017 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 2017 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 2017 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 2018 through fiscal year 2021. 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**

**Proprietary Funds**

**General Fund**

**Enterprise Funds**

**Special Revenue Funds**

- Sewer Fund
- Sewer Fund Capital Projects
- Landfill Fund
- Trash Collection Fund
- Street Light Fund
- Stormwater Maintenance

- Community Development Block Grant
- FmHA Housing Preservation Grant

**Capital Projects Funds**

**Internal Service Fund**

- General Fund Capital Projects
- AeroPark

- Medical Benefit Fund

**Fiduciary Funds**

- Pension Trust Fund
- Retiree Benefits Trust Fund

## Budget Schedule

The following milestones are relevant to the fiscal year 2017 budget process:

Budget instructions distributed by County Administrator	September 24, 2015
Budget submissions due from Cost Center Managers	October 30, 2015
Finance review with Managers	November 2, 2015 through December 22, 2015
Administrator review with Cost Center Managers and Finance Staff	November 17, 2015 through January 13, 2016
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 15, 2016 March 22, 2016
Introduce Resolutions for budget hearing (Available for public review)	April 12, 2016
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	April 26, 2016
Budget takes effect	July 1, 2016

## 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, Trash Collection Fund and Stormwater Maintenance Fund are included in this category.
- **Internal Service Fund** -- This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of Kent County on a cost-reimbursement basis. The only fund in this category at the current time is the Medical Benefit Fund.

### **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.

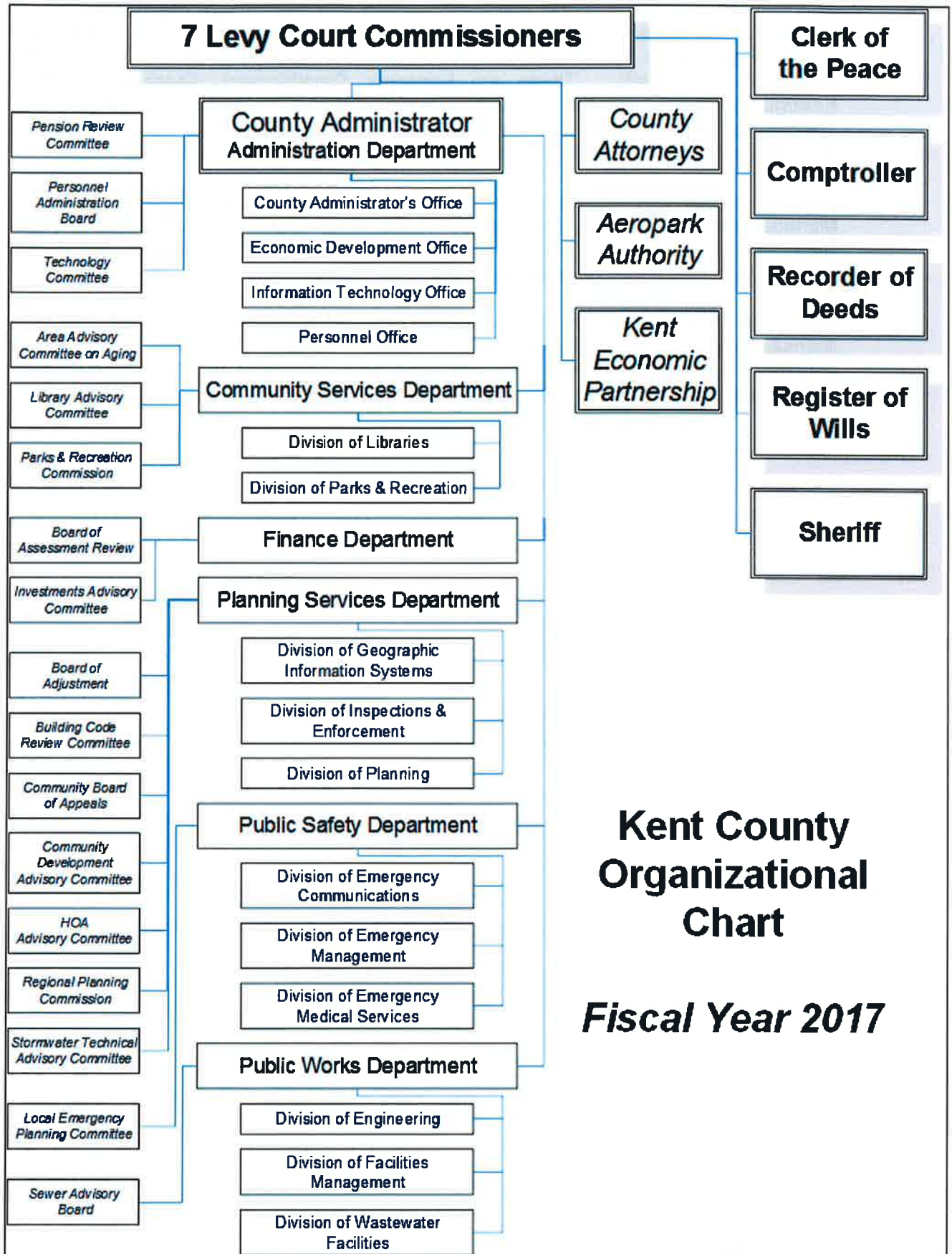
## DEPARTMENTAL ORGANIZATION

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 2017 KCLC Organization Chart



## Kent County Organizational Chart

*Fiscal Year 2017*



## Position Summary

Cost Centers	FY 2015 Approved	FY 2016 Approved	FY 2017 Approved	FY 2017 Funded
<b>Administration</b>	<b>30</b>	<b>31</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	12	12	12
<b>Finance</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>30</b>
Administration	3	3	3	3
Accounting	10	10	11	11
Tax Section	5	5	5	5
Assessment	11	11	11	11
<b>Community Services</b>	<b>20</b>	<b>22</b>	<b>22</b>	<b>22</b>
Administration	2	2	2	2
Library	6	6	6	7
Recreation	4	4	4	3
Recreation Center	-	2	2	2
Parks	8	8	8	8
<b>Planning Services</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>36</b>
Administration	2	2	2	2
Geographic Info Systems	5	5	5	5
Inspections & Enforcement	15	15	15	15
Zoning Inspections & Enforcement	1	1	1	1
Planning	9	8	8	8
Grants	4	4	4	4
Manufactured Housing	1	1	1	1
<b>Public Safety</b>	<b>72</b>	<b>78</b>	<b>78</b>	<b>78</b>
Administration	2	2	2	2
Emergency Communications	24	24	24	24
Emergency Medical Services	44	50	50	50
Emergency Management	2	2	2	2
<b>Facilities Management</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>12</b>
Facilities Management	10	12	12	12
<b>Row Offices</b>	<b>25</b>	<b>25</b>	<b>24</b>	<b>24</b>
Clerk Of Peace	3	3	3	3
Comptroller *	3	3	2	2
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>70</b>	<b>70</b>
Engineering	13	13	15	15
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>291</b>	<b>301</b>	<b>303</b>	<b>303</b>

\* In March 2016 the Delaware General Assembly adopted legislation to eliminate of the Office of Kent County Comptroller effective "on the date on which the term of the present Kent County Comptroller expires or on the occasion of such individual's death, resignation or removal from office for cause, whichever occurs first. Prior to the expiration of the term of the present Kent County Comptroller, that individual may continue to hold office." As a result the Comptroller and Deputy Comptroller has only been budgeted for a partial fiscal year.



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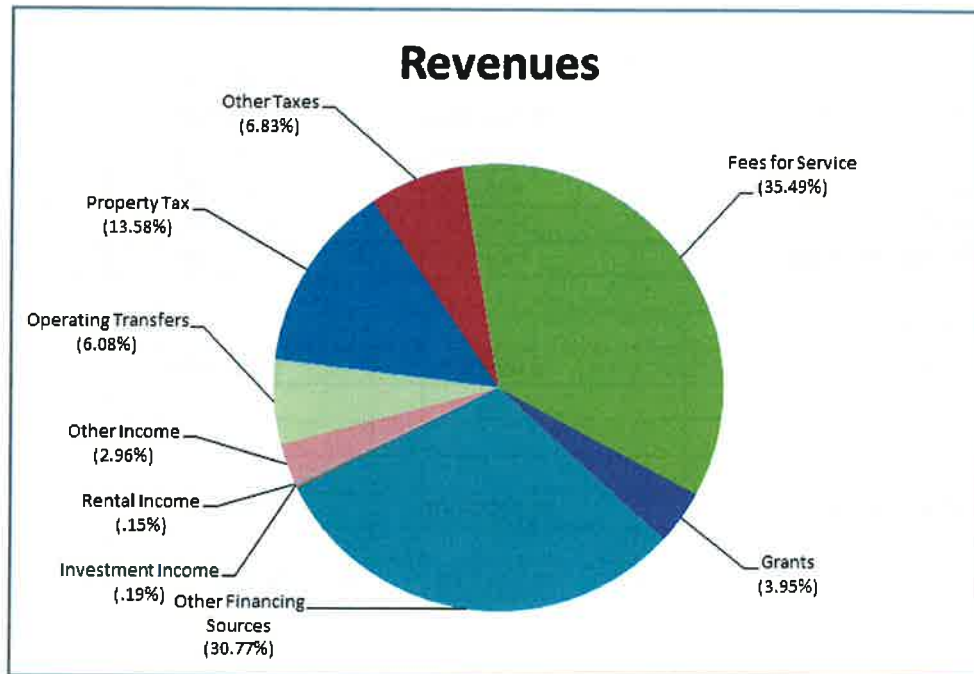
## ALL FUND SUMMARY

Fiscal Year 2017

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
<b>Governmental</b>			
General	\$ 26,968,900	\$ 26,968,900	\$ -
<b>Special Revenue</b>			
Community Development Block Grant	1,340,100	1,340,100	-
FmHA Housing Preservation Grant	25,000	25,000	-
<b>Capital Projects</b>			
General Fund	1,205,200	1,205,200	-
AeroPark	23,100	23,100	-
<b>Proprietary</b>			
<b>Enterprise</b>			
Sewer	17,666,000	17,666,000	-
Sewer Capital Projects	25,703,650	25,703,650	-
Landfill	1,200	10,700	(9,500)
Street Lights	946,300	946,300	-
Trash Collection	3,420,200	3,420,200	-
Stormwater Maintenance	44,300	44,300	-
<b>Internal Service</b>			
Medical Benefits Fund	5,606,000	5,606,000	-
<b>Sub-Total</b>			
Less: Interfund Transfers	(6,227,300)	(6,227,300)	-
<b>Total</b>	<b>\$ 76,722,650</b>	<b>\$ 76,732,150</b>	<b>\$ (9,500)</b>

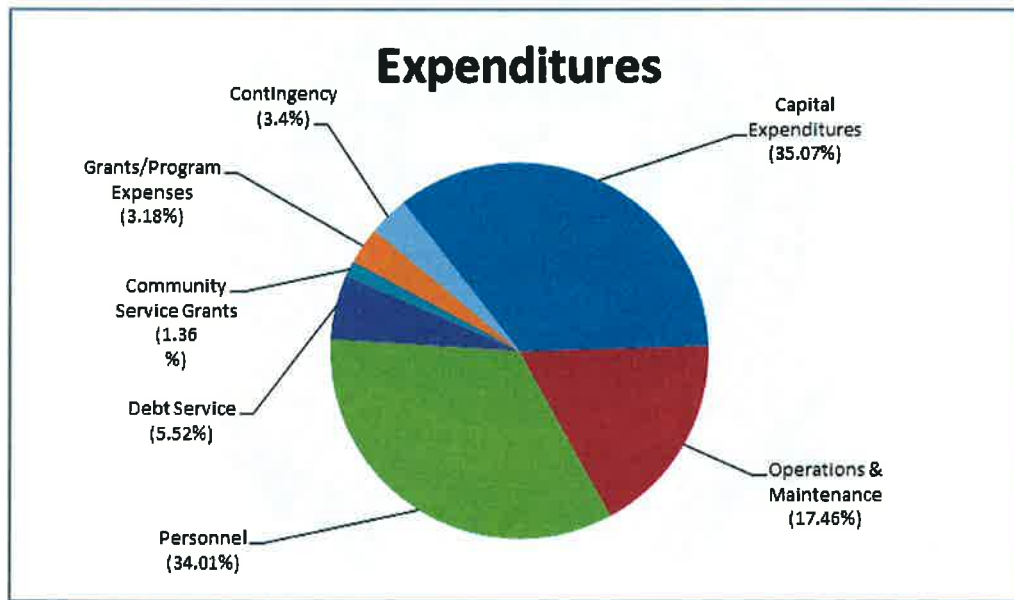
### SUMMARY of REVENUE – ALL FUNDS COMBINED

Revenues	
Property Tax	\$ 10,420,000
Other Taxes	5,236,400
Fees for Service	27,227,300
Grants	3,034,100
Other Financing Sources	23,607,550
Investment Income	146,500
Rental Income	118,400
Other Income	2,270,700
Operating Transfers	4,661,700
<b>Total</b>	<b>\$ 76,722,650</b>



## SUMMARY of EXPENDITURES – ALL FUNDS COMBINED

Expenditures	
Capital Expenditures	\$ 26,908,850
Operations and Maintenance	13,398,000
Personnel	26,098,700
Debt Service	4,234,100
Community Service Grants	1,044,800
Grants/Program Expenses	2,438,700
Contingency	2,609,000
<b>Total</b>	<b>\$ 76,732,150</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 adopted Fiscal Year 2017 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.

- The annual actuarial valuation report by Nyhart Co. recommends a contribution of \$2,166,460 in Fiscal Year 2017 to the Kent County Employee Pension Fund. The budgeted General Fund portion of the Fiscal Year 2017 pension contribution is \$1,685,560 and the budgeted Sewer Fund's portion is \$480,900.
- In accordance with the March 2015 actuarial valuation, a contribution of \$785,111 for Fiscal Year 2017 has been budgeted for GASB 45 compliant post-employment benefits. The budgeted General Fund portion of the Fiscal Year 2017 OPEB contribution is \$605,311 and the budgeted Sewer Fund's portion is \$179,800.
- In March 2016 the Delaware General Assembly adopted legislation to eliminate the Office of Kent County Comptroller effective *"on the date on which the term of the present Kent County Comptroller expires or on the occasion of such individual's death, resignation or removal from office for cause, whichever occurs first. Prior to the expiration of the term of the present Kent County Comptroller, that individual may continue to hold office."* As a result, an Account Technician is not being funded and funding for the Comptroller and Deputy Comptroller has only been budgeted for a partial fiscal year.
- Effective July 1, 2016, all classified and unclassified employees shall receive a one percent (1%) cost-of-living adjustment, and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living adjustment. Said adjusted hourly and annual rates to be applied in a manner consistent with the personnel ordinance and the payroll software capabilities. The County is committed to full compliance with all the non-discrimination laws and wage and hour laws including 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.
- Funding has been included in the General Fund budget to add an Account Analyst position (Grade 13) in the Department of Finance. Funding has also been included to reclassify an Account Technician (Grade 8) in the Recreation Division of the Community Service Department to the Library Division and to reclassify an Administrative Officer in Emergency Management Division from a Grade 10 to a Grade 12.



- In Fiscal Year 2016 the Kent County Recreation Center will be in operation. Therefore fiscal year 2017 budget is reflects a full year of expenses.
- In Fiscal Year 2016 an additional paramedic unit in the South East quadrant Kent County will be in operation. Therefore the Fiscal Year 2017 budget reflects a full year of expenses.
- Effective 7/1/16, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$60 a month in advance for individual coverage plus the additional rates for dependent coverage.
- The merit-based STEP component of employee salaries has not been included in each department's salary line as no STEP increase was approved for Fiscal Year 2017.

## **General Fund – Fiscal Year 2017 Budget Assumptions**

### **Revenues**

#### **Property Taxes**

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,489,329,161 as of January 28, 2016, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for fiscal year 2017 is \$10,154,000.

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

The real estate transfer tax rate for fiscal year 2017 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 2017 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 2017.

The Library Standards Grant is received from the State of Delaware and the amount estimated is based on the grant award received in Fiscal Year 2016.

**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 7/1/16, employees contribute \$60 a month towards individual health insurance premiums. The County's contribution for employees with dependent care coverage is budgeted for fiscal year 2017 using the established rates less the value assigned to employee only coverage plus 70% of the remaining cost or \$175 (whichever is greater) per month. The 70% cost sharing was implemented in the current fiscal year budget.

The merit-based STEP component of employee salaries has not been included in each department's salary line as no STEP increase was approved for Fiscal Year 2017.

There is a one percent (1%) cost-of-living adjustment in the adopted Fiscal Year 2017 budget for employees and retirees.

**Operating**

General insurance costs have been reviewed and are projected to remain at about the same cost as fiscal year 2016. 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 adopted budget.

### Pension and Post-Retirement Benefits

The estimated annual actuarial valuation report by Nyhart Co. recommends a contribution of \$2,166,460 for Fiscal Year 2017. The budgeted General Fund portion in fiscal year 2017 pension contribution is \$1,685,560 and the budgeted Sewer Funds portion is 480,900. 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.

In accordance with the March 2015 actuarial valuation, a contribution of \$785,111 for Fiscal Year 2017 has been budgeted for GASB 45 compliant post-employment benefits. The budgeted General Fund portion of the OPEB contribution is \$605,311 and the Budgeted Sewer Fund portion is \$179,800.

### Debt Service

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

### 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.

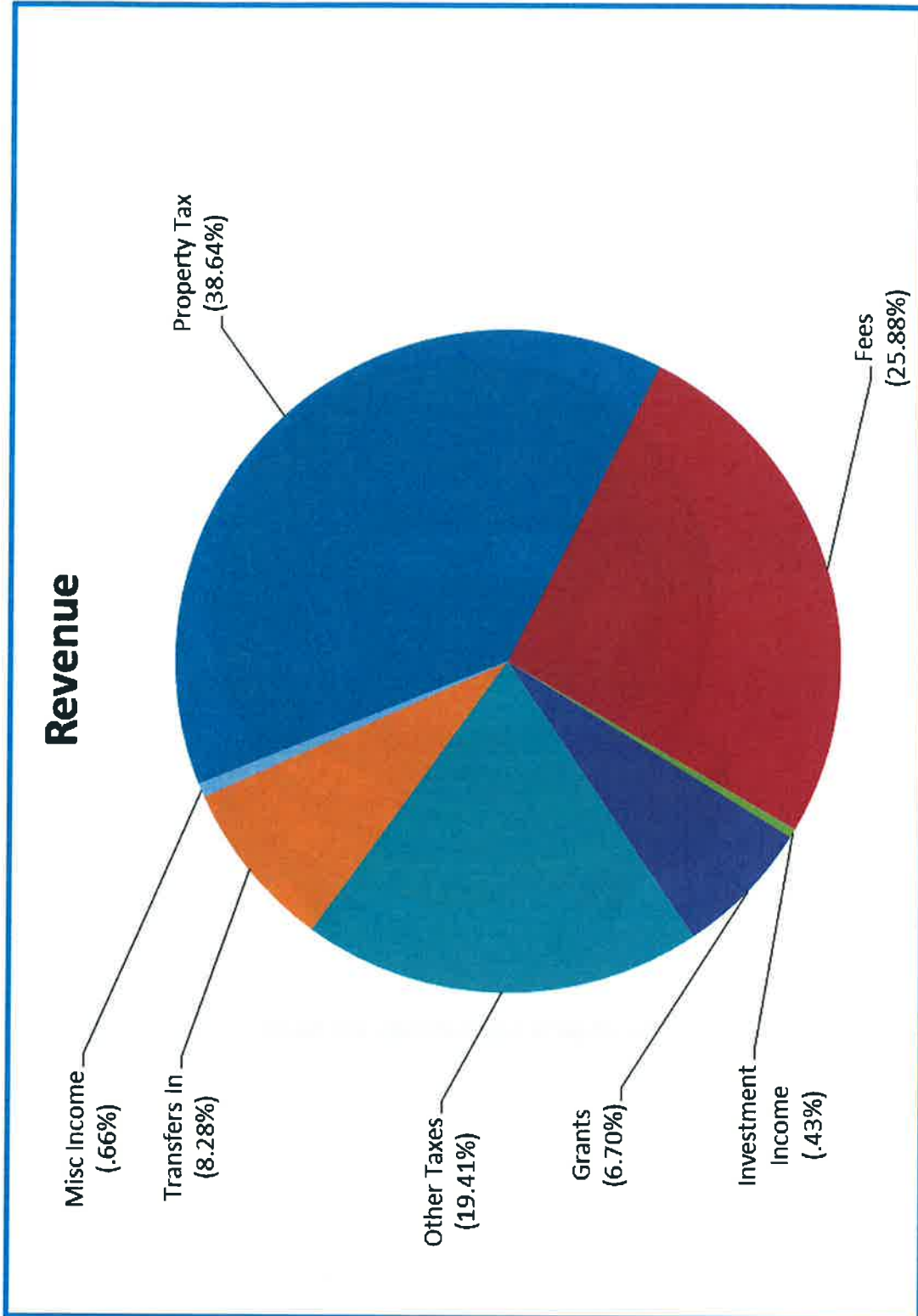
*Sheriff Monitions/Auction Fees:* Sheriff's sales fees range up to \$500.00.

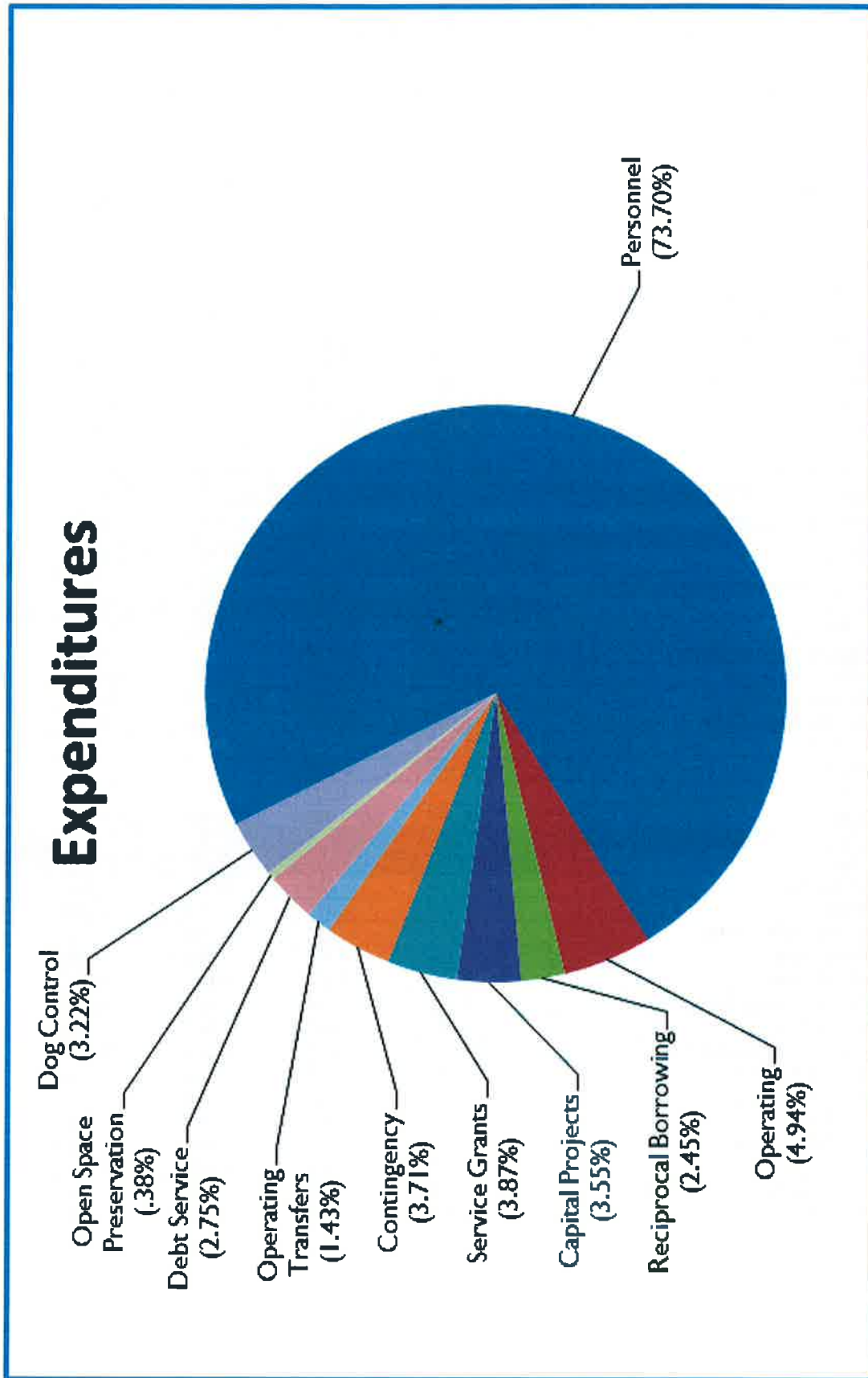
*Sherriff Fee:* A fee of 4 percent of the bid price charged on all Sheriff sales (tax, mortgage and personal). The maximum fee shall be \$10,000. The minimum fee shall be \$500.00

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



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## Summary of General Fund Revenues

Revenue Description	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Amended FY 2016	Adopted FY 2017
<b>Taxes</b>					
Property Taxes - Current	9,863,402	10,060,344	10,000,000	10,000,000	10,154,000
Property Taxes - Delinquent	259,574	260,918	250,000	250,000	260,000
Library Tax - Current	642,756	653,984	645,000	645,000	660,000
Library Tax - Delinquent	18,621	16,001	15,000	15,000	16,000
Suburban Parks - Current	15,565	15,574	15,300	15,300	15,300
Suburban Parks - Delinquent	120	76	100	100	100
Real Estate Transfer Tax	3,462,321	4,210,416	3,500,000	3,500,000	4,150,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	128,937	133,774	115,000	115,000	125,000
<b>Total Tax Revenue</b>	<b>14,661,311</b>	<b>15,621,102</b>	<b>14,810,400</b>	<b>14,810,400</b>	<b>15,650,400</b>
<b>Payment in Lieu Of Taxes</b>	<b>5,700</b>	<b>11,089</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Federal Grants</b>					
Emergency Management Planning Grant	123,808	112,965	120,600	137,407	129,300
<b>State Grants</b>					
LEPC State Grant	53,120	54,664	42,500	42,500	65,100
DEMA Special Projects Grants	3,787	63,724	-	5,046	-
Library Standards Grant	165,476	175,601	175,600	176,887	176,800
State Paramedic Grant	1,404,504	1,424,946	1,634,200	1,634,200	1,424,900
Rat Abatement State Grant	10,000	10,000	10,000	10,000	10,000
Planning Grant	17,594	-	-	-	-
Parks Grant	10,106	6,239	-	200	-
Library Grant	-	1,700	-	2,000	-
<b>Total Grants</b>	<b>1,788,395</b>	<b>1,849,839</b>	<b>1,982,900</b>	<b>2,008,240</b>	<b>1,806,100</b>
<b>Fees for Services</b>					
Dog License Fees	48,982	45,256	48,000	48,000	-
Animal Fines	2,450	6,371	4,000	4,000	-
Building Entrance ID's Fees	715	650	700	700	700
Room Rental Fees	2,575	1,395	1,800	1,800	1,800
Non-Photo ID Fees	3,400	6,320	4,000	4,000	3,400
Information Technology Fees	5,580	5,926	5,500	5,500	5,500
Return Check Fees	1,395	1,985	1,500	1,500	1,500
Manufactured Housing Letter Fees	14,240	14,260	14,200	14,200	14,200
Assessment Office Fees	569	578	300	300	300
Park Rental Fees	7,455	7,760	6,000	6,000	7,500
Recreation Fees	322,056	313,001	325,000	325,000	325,000
Recreation Center Fees	-	-	150,000	150,000	265,000
Library Fines	11,661	11,560	12,000	12,000	12,000
Library Materials Replacement Fees	727	593	500	500	500
Library Copy Fees	5,274	4,715	5,000	5,000	5,000

Revenue Page 2	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Amended FY 2016	Adopted FY 2017
Tax Mapping Fees	2,500	1,765	1,600	1,600	1,600
Street Addressing Fees	16,600	15,500	16,000	16,000	15,000
Inspections & Enforcement Fees	1,238,748	1,297,040	1,250,000	1,250,000	1,080,000
Housing Demolition Reimbursement	38,175	12,949	40,000	40,000	40,000
Grass Cutting Reimbursement	26,358	36,612	35,000	35,000	35,000
Code Enforcement Fines	227	273	300	300	300
Manufactured Housing Demo. Reimb.	7,725	7,475	15,000	15,000	17,000
Planning Applications Fees	59,248	63,631	40,000	40,000	60,000
Planning Maps Fees	10	120	200	200	100
Planning Forms/Documents Fees	540	610	400	400	600
Planning/Zoning Applications Fees	18,990	14,830	16,000	16,000	19,000
Planning Copy Fees	46	135	100	100	100
HOA Administrative Fee	-	5,001			5,000
HUD Fees	900	450	-	-	-
CDBG Bid Packet Fees	75	179	-	-	100
Paramedic and Dispatch Fees - Special Events	116,127	160,931	130,000	130,000	120,000
Clerk of the Peace Fees	64,760	59,862	58,000	58,000	60,000
Marriage Ceremony Fees	27,450	24,500	25,000	25,000	25,000
Monitions Expenses Reimbursements	57,238	58,196	100,000	100,000	60,000
County Monitions Fees	57,384	55,153	50,000	50,000	55,000
Recorder of Deeds Fees	2,285,564	2,357,660	2,300,000	2,300,000	2,350,000
Recorder of Deeds Copy Fees	119,105	112,610	110,000	110,000	115,000
Recorder of Deeds Printer Copy Fees	32,379	29,441	30,000	30,000	30,000
Real Estate Transfer Tax Processing Fees	91,171	113,700	95,000	95,000	115,000
Local Government Records Maint. Fees	8,921	8,964	9,000	9,000	10,000
Recorders Maintenance Fees	19,976	19,569	20,000	20,000	20,000
State Document Fees	8,901	8,964	9,000	9,000	10,000
Deeds Internet Fees	66,870	68,175	63,000	63,000	65,000
Register of Wills Fees	686,932	686,366	600,000	600,000	625,000
Wills Advertising Reimbursements	7,460	6,745	7,500	7,500	7,000
Wills Copy Fees	1,250	4,194	3,000	3,000	3,000
Sheriff Civil Fees	328,210	283,584	300,000	300,000	260,000
Sheriff Monitions/Auction Fees	39,856	39,500	35,000	35,000	33,000
Sheriff Fee on Sale	1,727,945	1,625,528	1,500,000	1,500,000	1,100,000
<b>Total Fees For Services</b>	<b>7,584,720</b>	<b>7,600,582</b>	<b>7,437,600</b>	<b>7,437,600</b>	<b>6,979,200</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>108,709</b>	<b>111,235</b>	<b>146,700</b>	<b>146,700</b>	<b>120,000</b>
<b>Interest Income</b>	<b>105,871</b>	<b>289,787</b>	<b>100,000</b>	<b>100,000</b>	<b>115,000</b>
<b>Other Revenues</b>	<b>46,949</b>	<b>27,917</b>	<b>70,000</b>	<b>72,000</b>	<b>35,000</b>
<b>Carryforward Funds - Beginning Balance</b>				<b>783,894</b>	
<b>Operating Transfer from Restricted Funds LEPC</b>	-	-	-	-	<b>1,600</b>
<b>Operating Transfer from Fund Balance</b>	-	-	<b>732,300</b>	<b>706,100</b>	<b>2,388,700</b>
<b>Total Revenues</b>	<b>24,324,841</b>	<b>25,534,737</b>	<b>25,309,100</b>	<b>26,094,134</b>	<b>27,125,200</b>

## Summary of General Fund Expenditures

Expenditure Description	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Amended FY 2016	Adopted FY 2017
<b>Departmental Expenditures</b>					
<b>Unrestricted Funds</b>					
<b>Administration</b>					
Administration	957,140	979,038	1,097,300	1,097,300	1,103,700
Economic Development	164,113	175,753	190,700	193,651	197,300
Information Technology	1,035,712	1,041,643	1,258,100	1,258,100	1,322,300
Personnel	381,972	429,904	441,400	441,400	453,900
Legal Services	63,629	65,230	156,700	156,700	156,700
<b>Finance Department</b>					
Finance Administration	311,584	317,344	337,900	337,900	352,800
Accounting Services	700,095	734,657	795,800	795,800	938,700
Tax Section	703,159	714,390	805,200	805,200	841,900
Assessment Division	1,035,275	1,086,462	1,182,100	1,182,100	1,240,100
<b>Community Services</b>					
Community Services Administration	199,070	205,965	215,700	215,700	214,900
Library Services	1,301,857	1,311,577	1,317,200	1,327,938	1,466,800
Recreation	718,203	730,590	761,800	761,800	736,300
Recreation Center			267,800	267,800	605,000
Parks	803,668	828,368	881,400	885,845	875,800
Suburban Parks	15,218	15,209	15,300	15,300	15,300
<b>Planning Services</b>					
Planning Services Administration	240,414	253,973	270,100	270,100	274,600
Geographic Information Systems	533,450	500,819	612,200	612,200	626,000
Inspections & Enforcement	1,467,798	1,393,564	1,570,300	1,575,449	1,587,600
Zoning Inspections & Enforcement	102,079	106,894	120,700	121,200	121,200
Planning Division	1,197,269	1,163,190	1,341,800	1,341,800	1,355,100
Manufactured Housing	114,599	116,698	120,700	120,700	124,800
<b>Public Safety</b>					
Public Safety Administration	88,145	90,174	98,400	98,400	100,100
Emergency Communications	2,294,599	2,333,118	2,442,500	2,442,500	2,610,400
Mobile Command Center	22,945	27,014	30,200	30,200	32,500
Emergency Medical Services	4,595,059	4,661,518	5,354,300	5,354,300	5,701,100
EMS - Special Event & Non-Reimbursable Costs	604,720	567,802	637,600	640,100	662,200
Emergency Management	246,228	286,683	241,200	264,042	258,600
<b>Public Works</b>					
General Fund - Facilities Management	700,487	768,356	831,400	831,400	820,400



Expenditure Page 2	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Amended FY 2016	Adopted FY 2017
<b>Row Offices</b>					
Clerk of the Peace	226,234	236,388	264,500	264,500	268,300
Comptroller	158,629	159,890	175,600	175,600	66,000
Recorder of Deeds	562,444	651,246	661,000	661,000	660,700
Register of Wills	338,058	353,962	381,400	381,400	391,800
Sheriff	583,722	585,819	619,700	620,972	625,100
<b>Special Grants and Programs</b>					
Open Space Preservation (1)	97,147	95,526	100,000	263,790	100,000
Storm Water Management/Tax Ditch (2)	590	-	-	299,410	-
Dog Control Support	893,622	869,842	900,000	900,000	869,000
Community Service Grants	866,350	1,164,374	977,200	985,752	1,044,800
<b>Other Expenditures</b>					
Contingency	-	-	950,000	936,850	1,000,000
Building Security	54,555	61,770	70,000	70,000	65,000
Debt Retirement	161,522	166,730	224,800	224,800	532,900
Interest Expense	231,585	296,338	353,100	353,100	209,800
Benefit to Retirees	48,982	50,041	55,000	55,000	55,000
<b>Total Unrestricted Funds</b>	<b>24,821,927</b>	<b>25,597,859</b>	<b>29,128,100</b>	<b>29,637,099</b>	<b>30,684,500</b>
<b>Restricted Funds</b>					
LEPC State Grant	30,018	67,481	68,700	70,314	66,700
Library Standards Grant	170,671	171,273	175,600	250,021	176,800
<b>Total Restricted Funds</b>	<b>200,689</b>	<b>238,754</b>	<b>244,300</b>	<b>320,335</b>	<b>243,500</b>
Less: Indirect Cost Allocation	(4,384,368)	(4,570,690)	(5,180,200)	(5,180,200)	(5,145,100)
<b>Total Operating Expenditures</b>	<b>20,638,248</b>	<b>21,265,923</b>	<b>24,192,200</b>	<b>24,777,234</b>	<b>25,782,900</b>
<b>Operating Transfers</b>					
Capital Projects Fund					
General Fund Contribution	295,400	3,079,100	444,400	444,400	442,700
DE Realty Transfer Tax	246,200	375,500	291,000	291,000	286,700
Sheriff Auction Fees	-	16,500	18,000	18,000	18,000
Recorder of Deeds Fees	20,000	-	-	-	30,000
General Fund - Fund Balance Transfer	-	-	-	200,000	-
General Fund - Fund Balance Transfer Policy 30	-	1,000,000	-	-	150,000
General Fund - Cash in Lieu of Rec Space Fund Balance	-	-	-	-	29,500
Community Development Block Grant	306,209	315,373	363,500	363,500	385,400
<b>Total Operating Transfers</b>	<b>867,809</b>	<b>4,786,473</b>	<b>1,116,900</b>	<b>1,316,900</b>	<b>1,342,300</b>
<b>Total Expenditures</b>	<b>21,506,057</b>	<b>26,052,396</b>	<b>25,309,100</b>	<b>26,094,134</b>	<b>27,125,200</b>

- (1) Open Space Preservation amount listed for Fiscal Year 2016 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2016. The prior year appropriations carried forward to Fiscal Year 2016 are \$163,790
- (2) Storm Water Management/Tax Ditch amount listed in Fiscal Year 2016 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during fiscal year 2016. The prior year appropriations carried forward to Fiscal Year 2016 are \$299,410



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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Building Entrance IDs Fees	715	650	700	700
Room Rental Fees	2,575	1,395	1,800	1,800
Information Technology Fees	5,580	5,926	5,500	5,500
Non-Photo IDs	3,400	6,320	4,000	3,400
<b>Total</b>	<b>\$ 12,270</b>	<b>\$ 14,291</b>	<b>\$ 12,000</b>	<b>\$ 11,400</b>

## Expenses: Department of Administration

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Administration	957,140	979,038	1,097,300	1,103,700
Economic Development	164,113	175,753	193,651	197,300
Information Technology	1,035,712	1,041,643	1,258,100	1,322,300
Personnel	381,972	429,904	441,400	453,900
Legal	63,629	65,230	156,700	156,700
Subtotal	2,602,566	2,691,568	3,147,151	3,233,900
Less: Indirect Costs	(2,438,453)	(2,515,815)	(2,953,500)	(3,036,600)
<b>Total</b>	<b>\$ 164,113</b>	<b>\$ 175,753</b>	<b>\$ 193,651</b>	<b>\$ 197,300</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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Building Entrance IDs Fees	715	650	700	700
Room Rental Fees	2,575	1,395	1,800	1,800
<b>Total</b>	<b>\$ 3,290</b>	<b>\$ 2,045</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>

Expenses: Administration

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	787,621	815,282	873,900	907,600
Travel	6,998	8,582	15,300	13,900
Insurance	64,299	46,297	76,100	46,700
Office Supplies	18,999	25,071	23,900	25,600
Furniture/Equipment	1,036	1,224	8,300	8,900
Legal/Contract Services	52,405	51,346	60,530	62,400
Utilities	6,991	6,757	9,800	6,500
Maintenance	4,223	5,014	-	-
Vehicle Expense	-	-	200	100
Miscellaneous	14,568	19,465	29,270	32,000
<b>Total</b>	<b>\$ 957,140</b>	<b>\$ 979,038</b>	<b>\$ 1,097,300</b>	<b>\$ 1,103,700</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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	133,011	136,032	145,900	154,200
Travel	1,022	1,334	1,600	1,500
Insurance	1,797	-	2,300	2,300
Indirect Costs	24,813	32,624	33,700	31,700
Office Supplies	1,863	2,071	2,500	2,400
Legal/Contract Services	182	1,161	1,200	2,200
Utilities	396	359	1,400	1,400
Vehicle Expense	786	454	1,100	800
Miscellaneous	243	1,718	3,951	800
<b>Total</b>	<b>\$ 164,113</b>	<b>\$ 175,753</b>	<b>\$ 193,651</b>	<b>\$ 197,300</b>

## **Information Technology**

### **Mission**

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

### **Goals**

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



## Revenue: Information Technology

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Information Technology Fees	5,580	5,926	5,500	5,500
<b>Total</b>	<b>\$ 5,580</b>	<b>\$ 5,926</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>

## Expenses: Information Technology

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	900,857	912,415	1,093,400	1,121,700
Travel	-	-	-	1,300
Insurance	4,861	3,736	5,800	4,900
Office Supplies	9,809	6,607	9,000	10,000
Furniture/Equipment	1,769	3,567	8,200	5,100
Legal/Contract Services	3,992	2,064	5,100	9,100
Operational Supplies	770	15,430	2,500	2,400
Utilities	11,690	-	18,700	25,300
Maintenance	89,550	95,847	100,000	127,000
Vehicle Expense	121	162	400	500
Consulting Fees	12,293	1,815	15,000	15,000
<b>Total</b>	<b>\$ 1,035,712</b>	<b>\$ 1,041,643</b>	<b>\$ 1,258,100</b>	<b>\$ 1,322,300</b>

## Personnel

### Mission

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

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

### Methodology

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

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

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

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

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

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

**Goals**

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

Revenue: Personnel

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Non-Photo IDs	3,400	6,320	4,000	3,400
<b>Total</b>	<b>\$ 3,400</b>	<b>\$ 6,320</b>	<b>\$ 4,000</b>	<b>\$ 3,400</b>

Expenses: Personnel

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	329,724	329,900	364,500	390,200
Travel	3,603	3,854	4,200	4,200
Insurance	2,476	2,147	3,100	2,900
Office Supplies	9,337	10,871	12,700	11,200
Furniture/Equipment	1,167	1,380	1,300	1,500
Legal/Contract Services	23,420	16,048	16,100	17,500
Operating Supplies	3,014	3,205	3,500	1,000
Utilities	834	694	1,500	900
Maintenance	7,678	7,909	8,300	8,300
Vehicle Expense	-	-	100	100
Consultant	-	54,000	25,000	15,000
Miscellaneous	719	(104)	1,100	1,100
<b>Total</b>	<b>\$ 381,972</b>	<b>\$ 429,904</b>	<b>\$ 441,400</b>	<b>\$ 453,900</b>

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

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Legal/Contract Services	63,629	65,230	156,700	156,700
<b>Total</b>	<b>\$ 63,629</b>	<b>\$ 65,230</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Property Taxes - Current	9,863,402	10,060,344	10,000,000	10,154,000
Property Taxes - Delinquent	259,574	260,918	250,000	260,000
Penalty & Interest	128,937	133,774	115,000	125,000
Payment in Lieu of Taxes	5,700	11,089	6,000	6,000
Return Check Fees	1,395	1,985	1,500	1,500
Manufactured Housing Letter Fees	14,240	14,260	14,200	14,200
Monitions Expenses Reimbursement	57,238	58,196	100,000	60,000
County Monition Fees	57,384	55,153	50,000	55,000
Assessment Office Fees	569	578	300	300
<b>Total</b>	<b>\$10,388,439</b>	<b>\$10,596,297</b>	<b>\$10,537,000</b>	<b>\$10,676,000</b>

## Expenses: Department of Finance

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Finance Administration	311,584	317,344	337,900	352,800
Accounting Services	700,095	734,657	795,800	938,700
Tax Section	703,159	714,390	805,200	841,900
Assessment Division	1,035,275	1,086,462	1,182,100	1,240,100
<b>Subtotal</b>	<b>2,750,113</b>	<b>2,852,853</b>	<b>3,121,000</b>	<b>3,373,500</b>
Less: Indirect Costs	(1,011,679)	(1,052,001)	(1,133,700)	(1,291,500)
<b>Total</b>	<b>1,738,434</b>	<b>1,800,852</b>	<b>1,987,300</b>	<b>2,082,000</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	308,688	315,196	332,200	341,700
Travel	-	-	1,900	2,400
Insurance	1,405	1,067	1,700	1,600
Office Supplies	543	480	1,200	1,200
Furniture and Equipment	219	-	-	-
Legal/Contract Services	182	182	200	200
Utilities	547	419	600	600
Miscellaneous	-	-	100	5,100
<b>Total</b>	<b>\$ 311,584</b>	<b>\$ 317,344</b>	<b>\$ 337,900</b>	<b>\$ 352,800</b>

## Accounting Services

**Mission**

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

**Goals**

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

Expenses: Accounting Services

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	635,759	670,394	724,200	864,600
Insurance	3,672	2,866	4,500	4,200
Office Supplies	7,966	7,644	10,300	11,300
Furniture/Equipment	2,583	2,794	2,600	2,600
Legal/Contract Services	752	545	600	900
Utilities	1,381	993	2,400	2,400
Maintenance	47,982	49,421	51,000	52,500
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 700,095</b>	<b>\$ 734,657</b>	<b>\$ 795,800</b>	<b>\$ 938,700</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Property Taxes - Current	9,863,402	10,060,344	10,000,000	10,154,000
Property Taxes - Delinquent	259,574	260,918	250,000	260,000
Penalty & Interest	128,937	133,774	115,000	125,000
Payment in Lieu of Taxes	5,700	11,089	6,000	6,000
Return Check Fees	1,395	1,985	1,500	1,500
Manufactured Housing Letter Fees	14,240	14,260	14,200	14,200
Monitions Expenses Reimbursement	57,238	58,196	100,000	60,000
County Monitions Fees	57,384	55,153	50,000	55,000
<b>Total</b>	<b>\$10,387,870</b>	<b>\$10,595,719</b>	<b>\$10,536,700</b>	<b>\$10,675,700</b>

#### Expenses: Tax Section

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	298,195	306,953	326,300	350,500
Insurance	2,850	2,237	3,600	2,900
Indirect Costs	238,480	254,613	298,100	310,800
Office Supplies	58,415	50,308	66,100	66,000
Legal/Contract Services	87,930	82,913	91,100	92,600
Utilities	1,387	1,322	2,500	1,500
Maintenance	15,326	15,714	16,600	16,800
Vehicle Expense	303	258	600	500
Miscellaneous	273	72	300	300
<b>Total</b>	<b>\$ 703,159</b>	<b>\$ 714,390</b>	<b>\$ 805,200</b>	<b>\$ 841,900</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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Assessment Office Fees	569	578	300	300
<b>Total</b>	<b>\$ 569</b>	<b>\$ 578</b>	<b>\$ 300</b>	<b>\$ 300</b>

## Expenses: Assessment Division

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	756,780	780,785	817,600	850,900
Travel	-	-	2,500	2,500
Insurance	12,827	10,013	13,400	13,400
Indirect Costs	218,100	246,919	282,900	279,400
Office Supplies	8,104	10,645	11,100	12,200
Furniture/Equipment	1,414	1,412	1,400	1,200
Legal/Contract Services	4,933	4,644	14,400	14,300
Operating Supplies	772	16	1,300	900
Utilities	1,928	1,532	3,400	3,400
Maintenance	26,813	27,718	28,400	57,200
Vehicle Expense	3,604	2,778	5,500	4,500
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 1,035,275</b>	<b>\$ 1,086,462</b>	<b>\$ 1,182,100</b>	<b>\$ 1,240,100</b>

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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Library Tax Current	642,756	653,984	645,000	660,000
Library Tax Delinquent	18,621	16,001	15,000	16,000
Library Fines	11,661	11,560	12,000	12,000
Library Material Replacement Fee	727	593	500	500
Library Copy Fees	5,274	4,715	5,000	5,000
Library State Grant	-	1,700	2,000	-
Library Standards Grant	165,476	175,601	176,887	176,800
Recreation Fees	322,056	313,001	325,000	325,000
Recreation Center Fees	-	-	150,000	265,000
Park Rental Fees	7,455	7,760	6,000	7,500
Park State Grant	10,106	6,239	200	-
Suburban Parks Tax Current	15,565	15,574	15,300	15,300
Suburban Parks Tax Delinquent	120	76	100	100
<b>Total</b>	<b>\$ 1,199,817</b>	<b>\$ 1,206,804</b>	<b>\$ 1,352,987</b>	<b>\$ 1,483,200</b>

## Expenses: Department of Community Services

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Administration	199,070	205,965	215,700	214,900
Library Services	1,301,857	1,311,577	1,327,938	1,466,800
Library Standards Grant	170,671	171,273	250,021	176,800
Recreation	718,203	730,590	761,800	736,300
Recreation Center	-	-	267,800	605,000
Parks	803,668	828,368	885,845	875,800
Suburban Parks	15,218	15,209	15,300	15,300
<b>Total</b>	<b>\$ 3,208,687</b>	<b>\$ 3,262,982</b>	<b>\$ 3,724,404</b>	<b>\$ 4,090,900</b>

## Community Services Administration

### Mission

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

### Goals

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

#### Expenses: Community Services Administration

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	180,278	183,626	191,500	197,000
Insurance	902	702	1,100	1,100
Indirect Costs	16,960	20,619	21,500	15,300
Office Supplies	249	288	600	600
Legal/Contract Services	58	54	100	100
Utilities	623	676	800	700
Miscellaneous	-		100	100
<b>Total</b>	<b>\$ 199,070</b>	<b>\$ 205,965</b>	<b>\$ 215,700</b>	<b>\$ 214,900</b>

## **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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Library Tax Current	642,756	653,984	645,000	660,000
Library Tax Delinquent	18,621	16,001	15,000	16,000
Library Fines	11,661	11,560	12,000	12,000
Library Material Replacement Fees	727	593	500	500
Library Copy Fees	5,274	4,715	5,000	5,000
Library State Grant	-	1,700	2,000	-
<b>Total</b>	<b>\$ 679,039</b>	<b>\$ 688,553</b>	<b>\$ 679,500</b>	<b>\$ 693,500</b>

## Expenses: Library Services

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	404,374	413,096	442,300	513,800
Insurance	7,106	5,856	7,100	7,100
Indirect Costs	197,510	122,122	151,300	200,500
Office Supplies	4,562	4,303	5,700	5,500
Furniture/Equipment	6,230	5,341	1,600	13,100
Legal/Contract Services	5,270	4,016	6,700	9,600
Operating Supplies	2,248	2,462	3,100	2,800
Utilities	32,959	35,113	38,500	38,500
Maintenance	10,749	12,697	18,348	13,700
Vehicle Expense	-	-	100	100
Miscellaneous	4,203	2,905	8,190	2,100
Reciprocal Borrowing	626,646	703,666	645,000	660,000
<b>Total</b>	<b>\$ 1,301,857</b>	<b>\$ 1,311,577</b>	<b>\$ 1,327,938</b>	<b>\$ 1,466,800</b>

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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Library Standards Grant	165,476	175,601	176,887	176,800
<b>Total</b>	<b>\$ 165,476</b>	<b>\$ 175,601</b>	<b>\$ 176,887</b>	<b>\$ 176,800</b>

## Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	95,135	84,144	128,195	100,100
Travel	-	1,275	2,000	1,900
Office Supplies	419	832	1,070	600
Furniture/Equipment	8,184	7,599	3,927	4,800
Legal/Contract Services	3,280	5,487	8,127	4,900
Operating Supplies	48,204	61,455	85,767	50,500
Vehicle Expense	10,776	5,399	13,830	9,000
Miscellaneous	4,673	5,082	7,105	5,000
<b>Total</b>	<b>\$ 170,671</b>	<b>\$ 171,273</b>	<b>\$ 250,021</b>	<b>\$ 176,800</b>

## Recreation

### Mission

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

### Goals

- Offer a wide variety of quality and popular athletic, educational and cultural activities to Kent County citizens
- Increase registration by offering program activities that meet the diverse interest of Kent County residents
- Utilize the County owned parks to form various leagues, such as, flag football, horseshoes, baseball, softball, soccer and field hockey
- Implement new marketing strategies based on social networking
- Work with staff and community stakeholders to develop cost-specific plans for an indoor recreation center that addresses current and future needs of Kent County citizens



## Revenue: Recreation

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Recreation Fees	322,056	313,001	325,000	325,000
Recreation Center Fees	-	-	150,000	265,000
<b>Total</b>	<b>\$ 322,056</b>	<b>\$ 313,001</b>	<b>\$ 475,000</b>	<b>\$ 590,000</b>

## Expenses: Recreation

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	282,796	285,172	297,300	298,400
Travel	100	2,684	-	-
Insurance	3,943	3,383	4,300	4,100
Indirect Costs	134,454	150,039	155,900	125,900
Office Supplies	2,489	2,920	3,200	2,900
Furniture/Equipment	2,336	-	2,900	1,200
Legal/Contract Services	257,189	254,915	265,200	269,300
Operating Supplies	13,510	10,120	11,200	12,500
Utilities	2,343	2,284	3,100	1,900
Rent	16,089	16,135	14,900	12,900
Maintenance Expenses	2,125	2,175	2,300	6,000
Vehicle Expenses	829	763	1,500	1,200
<b>Total</b>	<b>\$ 718,203</b>	<b>\$ 730,590</b>	<b>\$ 761,800</b>	<b>\$ 736,300</b>

## Expenses: Recreation Center

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	-	-	127,800	273,800
Insurance	-	-	10,500	11,200
Indirect Costs	-	-	33,800	127,700
Office Supplies	-	-	-	100
Furniture/Equipment	-	-	1,500	1,500
Legal/Contract Services	-	-	12,000	32,200
Trash Collection Fees	-	-	-	4,000
Operating Supplies	-	-	8,700	16,500
Utilities	-	-	61,000	123,500
Maintenance Expenses	-	-	2,500	4,500
Miscellaneous	-	-	500	10,000
Contingency	-	-	9,500	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 267,800</b>	<b>\$ 605,000</b>

## **Parks**

### **Mission**

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

### **Goals**

- Continue a professional level of County open spaces, greenway and parks management operations
- Continue support for the mission, projects and public events on behalf of the St. Jones Greenway Commission
- Open the Hunn Conservation Area to the public by building an ADA compliant stone dust path system designed to encourage pedestrian and bike traffic
- Develop public-private partnerships to guide renovation projects at the Goggin Manor House (Brecknock Park) and at Wildcat Manor (Hunn Conservation Area)
- Work toward implementing specific goals of the Kent County Park, Recreation and Open Space Long Range Strategic Plan
- Continuously improve services at Browns Branch, Big Oak and Kesselring Park (land)
- Develop and submit grant request (DeLWCTF) for design & construction of wetland bridge spanning the Isaac Branch between the nature trail at Brecknock Park and Kesselring park land

## Revenue: Parks

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Park Rental Fees	7,455	7,760	6,000	7,500
Park Grant	10,106	6,239	200	-
<b>Total</b>	<b>\$ 17,561</b>	<b>\$ 13,999</b>	<b>\$ 6,200</b>	<b>\$ 7,500</b>

## Expenses: Parks

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	589,333	603,045	637,600	639,000
Insurance	15,104	14,843	17,100	17,200
Indirect Costs	96,513	108,885	118,200	98,200
Office Supplies	1,258	2,159	1,900	2,000
Furniture/Equipment	3,468	548	3,900	3,200
Legal/Contract Services	12,808	9,347	14,600	15,200
Trash Pick-Up Fees	2,997	3,026	3,300	3,300
Operating Supplies	12,318	11,673	11,800	15,100
Utilities	24,822	29,327	26,200	27,900
Rent	174	190	300	300
Maintenance	18,224	23,885	22,800	31,000
Vehicle Expense	19,965	17,333	22,800	22,000
Miscellaneous	11,284	8,707	8,950	6,000
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	-	-	995	-
<b>Total</b>	<b>\$ 803,668</b>	<b>\$ 828,368</b>	<b>\$ 885,845</b>	<b>\$ 875,800</b>

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

Department Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Suburban Parks Tax Current	15,565	15,574	15,300	15,300
Suburban Parks Tax Delinquent	120	76	100	100
<b>Total</b>	<b>\$ 15,685</b>	<b>\$ 15,650</b>	<b>\$ 15,400</b>	<b>\$ 15,400</b>

## Expenses Suburban Parks

## 4301 – Old Mill

Departmental Expense	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	2,800	2,800	2,800	2,800
Indirect Costs	473	469	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
<b>Total</b>	<b>\$ 4,673</b>	<b>\$ 4,669</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>

## 4302 – Royal Grant

Departmental Expense	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	3,700	3,700	3,700	3,700
Indirect Costs	473	470	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
<b>Total</b>	<b>\$ 6,173</b>	<b>\$ 6,170</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>

## Expenses: Suburban Parks (Continued)

## 4303 – Eagle's Nest

<b>Departmental Expense</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	2,700	2,700	2,700	2,700
Indirect Costs	472	470	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
<b>Total</b>	<b>\$ 4,372</b>	<b>\$ 4,370</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>
<b>Total Suburban Parks</b>	<b>\$ 15,218</b>	<b>\$ 15,209</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Tax Mapping Fees	2,500	1,765	1,600	1,600
Street Addressing Fees	16,600	15,500	16,000	15,000
Inspections & Enforcement Fees	1,238,748	1,297,040	1,250,000	1,080,000
House Demolition Reimbursement	38,175	12,949	40,000	40,000
Grass Cutting Reimbursement	26,358	36,612	35,000	35,000
Rat Abatement State Grant	10,000	10,000	10,000	10,000
Code Enforcement Fines	227	273	300	300
Planning Application Fees	59,248	63,631	40,000	60,000
Planning Map Fees	10	120	200	100
Planning Forms and Documents	540	610	400	600
Planning/Zoning Application Fees	18,990	14,830	16,000	19,000
Planning Copy Fees	46	135	100	100
Planning State Grant	17,594	-	-	-
HOA Billing Admin Fees	-	5,001	-	5,000
HUD Fees	900	450	-	-
CDBG Bid Packet Fees	75	179	-	100
Manufactured Housing Demo Reimb	7,725	7,475	15,000	17,000
<b>Total</b>	<b>\$ 1,437,736</b>	<b>\$ 1,466,570</b>	<b>\$ 1,424,600</b>	<b>\$ 1,283,800</b>

## Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Planning Services Administration	240,414	253,973	270,100	274,600
Geographic Information Systems	533,450	500,819	612,200	626,000
Inspections & Enforcement	1,467,798	1,393,564	1,575,449	1,587,600
Zoning Inspections & Enforcement	102,079	106,894	121,200	121,200
Planning Division	1,197,269	1,163,190	1,341,800	1,355,100
Manufactured Housing	114,599	116,698	120,700	124,800
<b>Total</b>	<b>\$ 3,655,609</b>	<b>\$ 3,535,138</b>	<b>\$ 4,041,449</b>	<b>\$ 4,089,300</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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	192,029	198,281	209,400	215,500
Insurance	1,026	797	1,200	1,200
Indirect Costs	46,583	53,945	58,100	56,600
Office Supplies	507	518	600	600
Legal/Contract Services	50	265	400	400
Utilities	219	167	400	300
<b>Total</b>	<b>\$ 240,414</b>	<b>\$ 253,973</b>	<b>\$ 270,100</b>	<b>\$ 274,600</b>

## **Geographic Information Systems**

### **Mission**

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

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

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

### **Goals**

- Provide accurate digital maps of all properties within one month of these properties being recorded
- Continue development of electronic base map infrastructure to be shared among all County departments and with the State and other local agencies
- Manage and complete migration from an AutoCAD environment to an Arc View GIS-based environment and development of interactive map system for public use via the Internet and Intranet with the implementation of ARC Server
- Offer on-going GIS training, support and assistance to all County GIS users and Departments utilizing GIS tools to view data produced and obtained by the GIS Division that assists in their daily work schedule
- 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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Tax Mapping	2,500	1,765	1,600	1,600
Street Addressing Fees	16,600	15,500	16,000	15,000
<b>Total</b>	<b>\$ 19,100</b>	<b>\$ 17,265</b>	<b>\$ 17,600</b>	<b>\$ 16,600</b>

## Expenses: Geographic Information Systems

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	392,867	339,573	424,400	435,100
Travel	-	-	-	1,900
Insurance	2,355	1,857	3,200	2,500
Indirect Costs	117,310	137,689	160,500	162,100
Office Supplies	1,623	1,801	2,100	2,100
Furniture/Equipment	837	913	1,500	1,000
Legal/Contract Services	725	1,116	1,500	1,500
Utilities	797	660	1,000	800
Maintenance	16,936	17,210	18,000	19,000
<b>Total</b>	<b>\$ 533,450</b>	<b>\$ 500,819</b>	<b>\$ 612,200</b>	<b>\$ 626,000</b>

## **Inspections & Enforcement**

### **Mission**

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

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

### **Goals**

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

## Revenue: Inspections and Enforcement

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Inspections & Enforcement Fees	1,238,748	1,297,040	1,250,000	1,080,000
House Demolition Reimbursement	38,175	12,949	40,000	40,000
Grass Cutting Reimbursement	26,358	36,612	35,000	35,000
Rat Abatement	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$ 1,313,281</b>	<b>\$ 1,356,601</b>	<b>\$ 1,335,000</b>	<b>\$ 1,165,000</b>

## Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	1,121,243	1,037,995	1,159,900	1,199,500
Insurance	13,008	11,292	13,900	12,000
Indirect Costs	163,593	217,124	231,900	218,900
Office Supplies	15,365	13,379	14,625	14,200
Furniture/Equipment	837	913	900	900
Legal/Contract Services	19,084	19,329	18,200	19,100
Operating Supplies	920	741	1,775	1,600
Utilities	6,786	6,327	8,800	6,500
Maintenance	7,826	7,735	8,200	7,800
Vehicle Expense	23,777	22,718	26,600	22,100
Miscellaneous	-	398	-	-
Grant/Program	95,359	55,613	90,649	85,000
<b>Total</b>	<b>\$ 1,467,798</b>	<b>\$ 1,393,564</b>	<b>\$ 1,575,449</b>	<b>\$ 1,587,600</b>

## Zoning Inspections & Enforcement

### Mission

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

### Goals

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

## Revenue: Zoning Inspections and Enforcement

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Code Enforcement Fines	227	273	300	300
<b>Total</b>	<b>\$ 227</b>	<b>\$ 273</b>	<b>\$ 300</b>	<b>\$ 300</b>

## Expenses: Zoning Inspections and Enforcement

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	69,690	66,142	76,100	78,400
Insurance	1,084	1,040	1,600	1,600
Indirect Costs	28,399	35,557	38,900	37,400
Office Supplies	17	13	100	100
Legal/Contract Services	50	100	100	100
Operating Supplies	24	21	200	200
Utilities	531	506	800	700
Vehicle Expense	2,284	3,515	3,400	2,700
<b>Total</b>	<b>\$ 102,079</b>	<b>\$ 106,894</b>	<b>\$ 121,200</b>	<b>\$ 121,200</b>

## Planning

### Mission

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

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

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

### Goals

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



## Revenue: Planning

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Planning Application Fees	59,248	63,631	40,000	60,000
Planning Map Fees	10	120	200	100
Planning Forms and Documents	540	610	400	600
Planning/Zoning Application Fees	18,990	14,830	16,000	19,000
Planning Copy Fees	46	135	100	100
Planning State Grant	17,594	-	-	-
HOA Billing Admin Fees	-	5,001	-	5,000
HUD Fees	900	450	-	-
CDBG Bid Packet Fees	75	179	-	100
<b>Total</b>	<b>\$ 97,403</b>	<b>\$ 84,956</b>	<b>\$ 56,700</b>	<b>\$ 84,900</b>

## Expenses: Planning

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	632,050	591,628	670,000	696,800
Travel	-	-	2,300	2,500
Insurance	19,906	14,547	20,000	16,700
Indirect Costs	466,076	523,398	581,300	574,300
Office Supplies	9,157	8,725	9,700	10,900
Furniture/Equipment	1,504	913	1,000	1,000
Legal/Contract Services	31,449	22,264	53,900	50,400
Operational Supplies	229	326	500	500
Utilities	1,710	1,364	2,900	1,600
Vehicle Expense	-	-	100	-
Miscellaneous	35,188	25	100	400
<b>Total</b>	<b>\$ 1,197,269</b>	<b>\$ 1,163,190</b>	<b>\$ 1,341,800</b>	<b>\$ 1,355,100</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Manufactured Housing Demo Reimb	7,725	7,475	15,000	17,000
<b>Total</b>	<b>\$ 7,725</b>	<b>\$ 7,475</b>	<b>\$ 15,000</b>	<b>\$ 17,000</b>

#### Expenses: Manufactured Housing

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	64,406	65,920	69,600	72,700
Insurance	1,105	1,039	1,500	1,500
Indirect Costs	24,978	29,402	31,600	30,800
Office Supplies	265	251	300	300
Legal/Contract Services	190	326	200	200
Operating Supplies	26	49	200	200
Utilities	531	506	800	700
Vehicle Expense	1,233	1,805	1,500	1,400
Grant/Program	21,865	17,400	15,000	17,000
<b>Total</b>	<b>\$ 114,599</b>	<b>\$ 116,698</b>	<b>\$ 120,700</b>	<b>\$ 124,800</b>

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

Departmental Revenue and Grants	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	1,404,504	1,424,946	1,634,200	1,424,900
Paramedic Fees - Special Events	116,127	160,931	130,000	90,000
Dispatch Fees - Special Events	-	-	-	30,000
LEPC State Grant	53,120	54,664	42,500	65,100
Emergency Management Planning Grant	123,808	112,965	137,407	129,300
DEMA Special Project Grants	3,787	63,724	5,046	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
<b>Total</b>	<b>\$ 1,988,747</b>	<b>\$ 2,104,631</b>	<b>\$ 2,236,553</b>	<b>\$ 2,026,700</b>

## Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Public Safety Administration	88,145	90,174	98,400	100,100
Emergency Communications	2,294,599	2,333,118	2,442,500	2,610,400
Mobile Command Center	22,945	27,014	30,200	32,500
Emergency Medical Services	4,595,059	4,661,518	5,354,300	5,701,100
EMS-Special Events & Non-Reimb Costs	604,720	567,802	640,100	662,200
Emergency Management-LEPC-State Funding	30,018	67,481	70,314	66,700
Emergency Management	246,228	286,683	264,042	258,600
<b>Total</b>	<b>\$ 7,881,714</b>	<b>\$ 8,033,790</b>	<b>\$ 8,899,856</b>	<b>\$ 9,431,600</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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Personnel	84,453	87,133	94,600	96,300
Travel	2,136	2,178	2,500	2,500
Insurance	588	461	800	800
Office Supplies	50	42	100	100
Furniture/Equipment	560	-	-	-
Utilities	358	360	400	400
<b>Total</b>	<b>\$ 88,145</b>	<b>\$ 90,174</b>	<b>\$ 98,400</b>	<b>\$ 100,100</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	1,827,022	1,913,085	1,976,100	2,091,000
Travel	3,797	7,443	7,400	8,300
Insurance	17,652	22,756	25,200	27,500
Indirect Costs	296,771	234,073	268,000	277,700
Office Supplies	1,642	2,810	2,000	2,300
Furniture/Equipment	14,614	27,611	19,900	32,300
Legal/Contract Services	33,735	8,862	12,500	12,500
Trash Pick-Up Fees	928	982	1,100	1,100
Operating Supplies	3,780	5,461	7,400	6,900
Utilities	59,414	60,432	63,400	64,200
Maintenance	35,184	49,376	59,000	83,900
Vehicle Expenses	-	-	-	2,000
Miscellaneous	60	227	500	700
<b>Total</b>	<b>\$ 2,294,599</b>	<b>\$ 2,333,118</b>	<b>\$ 2,442,500</b>	<b>\$ 2,610,400</b>

## Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	3,867	1,702	4,600	4,600
Insurance	1,597	3,325	3,400	3,400
Office Supplies	-	-	200	200
Furniture & Equipment	639	7,303	2,100	3,500
Operating Supplies	-	1,031	1,100	1,800
Utilities	4,291	4,303	4,400	4,500
Rent	6,000	6,000	6,000	6,000
Maintenance	58	-	1,700	1,800
Vehicle Expense	6,493	3,350	6,500	6,500
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 22,945</b>	<b>\$ 27,014</b>	<b>\$ 30,200</b>	<b>\$ 32,500</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
State Paramedic Grant	1,404,504	1,424,946	1,634,200	1,424,900
<b>Total</b>	<b>\$ 1,404,504</b>	<b>\$ 1,424,946</b>	<b>\$ 1,634,200</b>	<b>\$ 1,424,900</b>

## Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	4,275,863	4,327,895	4,521,000	5,246,400
Travel	1,152	3,046	2,704	2,900
Insurance	51,905	37,960	49,100	53,500
Office Supplies	5,264	4,290	4,835	5,100
Furniture/Equipment	8,859	9,113	13,700	16,600
Legal/Contract Services	9,302	13,534	24,100	29,600
Trash Pick-Up Fees	674	714	800	800
Operating Supplies	68,806	80,475	87,100	109,700
Utilities	50,236	50,163	53,600	59,700
Rent	19,515	19,318	19,400	33,200
Maintenance	23,059	29,611	32,632	34,800
Vehicle Expense	78,870	84,941	107,100	107,100
Miscellaneous	1,554	458	438,229	1,700
<b>Total</b>	<b>\$ 4,595,059</b>	<b>\$ 4,661,518</b>	<b>\$ 5,354,300</b>	<b>\$ 5,701,100</b>

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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Paramedic Fees - Special Events	116,127	160,931	130,000	90,000
Dispatch Fees - Special Events	-	-	-	30,000
<b>Total</b>	<b>\$ 116,127</b>	<b>\$ 160,931</b>	<b>\$ 130,000</b>	<b>\$ 120,000</b>

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

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	90,598	105,735	101,200	109,800
Indirect Costs	501,503	449,902	519,100	534,100
Furniture/Equipment	-	4,595	7,500	8,600
Legal/Contractual	3,704	-	500	-
Operating Supplies	6,755	5,808	7,400	7,800
Maintenance	2,160	1,762	1,900	1,900
Miscellaneous	-	-	2,500	-
<b>Total</b>	<b>\$ 604,720</b>	<b>\$ 567,802</b>	<b>\$ 640,100</b>	<b>\$ 662,200</b>

## Emergency Management

### Mission

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

### Goals

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

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

Departmental Revenue and Grants	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
LEPC State Grant	53,120	54,664	42,500	65,100
<b>Total</b>	<b>\$ 53,120</b>	<b>\$ 54,664</b>	<b>\$ 42,500</b>	<b>\$ 65,100</b>

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

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	27,341	57,858	63,800	66,700
Travel	239	-	-	-
Insurance	1,200	653	1,550	-
Office Supplies	42	57	900	-
Furniture & Equipment	-	456	-	-
Legal/Contract Services	49	7,600	1,545	-
Operating Supplies/Related	560	307	200	-
Utilities	587	550	600	-
Miscellaneous	-	-	1,498	-
Contingency	-	-	221	-
<b>Total</b>	<b>\$ 30,018</b>	<b>\$ 67,481</b>	<b>\$ 70,314</b>	<b>\$ 66,700</b>

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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Emergency Management Planning Grant	123,808	112,965	132,361	129,300
DEMA Special Project Grants	3,787	63,724	5,046	-
<b>Total</b>	<b>\$ 127,595</b>	<b>\$ 176,689</b>	<b>\$ 137,407</b>	<b>\$ 129,300</b>

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

Departmental Expense	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	127,760	130,928	137,200	149,300
Travel	3,787	2,617	2,795	2,500
Insurance	1,707	1,457	2,000	3,100
Indirect Costs	76,189	55,524	66,900	68,300
Office Supplies	811	1,131	1,700	2,300
Furniture and Equipment	4,836	5,950	2,600	3,700
Legal/Contract Services	609	804	1,325	1,200
Trash Collection Fees	295	312	300	400
Operating Supplies	742	625	1,500	1,000
Utilities	15,657	15,883	19,429	20,200
Maintenance	839	2,147	2,351	3,100
Vehicle Expense	2,307	1,080	2,000	1,900
Miscellaneous	19	72	1,100	1,600
<b>Total</b>	<b>\$ 235,558</b>	<b>\$ 218,530</b>	<b>\$ 241,200</b>	<b>\$ 258,600</b>

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

Departmental Expense	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Travel	6,883	2,829	14,808	-
Office Supplies	-	276	-	-
Furniture and Equipment	1,741	3,609	870	-
Legal/Contract Services	2,046	56,550	1,504	-
Contingency	-	4,889	4,671	-
Grant Program Expense	-	-	989	-
<b>Total</b>	<b>\$ 10,670</b>	<b>\$ 68,153</b>	<b>\$ 22,842</b>	<b>\$ -</b>
<b>Total Emergency Management</b>	<b>\$ 246,228</b>	<b>\$ 286,683</b>	<b>\$ 264,042</b>	<b>\$ 258,600</b>



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

Expenses: Public Works (General Fund) Facilities Management

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Facilities Management	700,487	768,356	831,400	820,400
Less: Indirect Costs	(700,487)	(768,356)	(831,400)	(820,400)
<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, the Kent County Recreation Center and the Kent County Library.

### Goals

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

#### Expenses: Facilities Management

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	396,167	420,311	476,200	472,300
Insurance	41,409	47,448	54,000	55,000
Office Supplies	380	285	454	400
Furniture/Equipment	5,038	30,120	3,926	1,000
Legal/Contract Services	2,841	3,003	3,200	3,200
Trash Collection Fees	3,647	3,867	4,200	4,200
Operating Supplies	11,970	12,229	14,299	15,400
Utilities	193,555	214,139	231,728	228,300
Maintenance	38,124	23,956	33,293	32,000
Vehicle Expense	6,236	11,603	9,100	7,600
Miscellaneous	1,120	1,395	1,000	1,000
<b>Total</b>	<b>\$ 700,487</b>	<b>\$ 768,356</b>	<b>\$ 831,400</b>	<b>\$ 820,400</b>

**Row Offices**

- 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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Clerk of the Peace Fees	64,760	59,862	58,000	60,000
Marriage Ceremony Fees	27,450	24,500	25,000	25,000
<b>Total</b>	<b>\$ 92,210</b>	<b>\$ 84,362</b>	<b>\$ 83,000</b>	<b>\$ 85,000</b>

Expenses: Clerk of the Peace

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	169,612	173,319	185,400	191,900
Travel	-	-	3,100	2,500
Insurance	3,738	2,788	4,800	3,900
Indirect Costs	43,798	52,102	59,200	58,600
Office Supplies	1,964	1,158	2,900	2,900
Furniture and Equipment	-	-	-	-
Legal/Contract Services	1,180	1,180	1,800	1,800
Utilities	896	841	1,800	1,200
Maintenance	5,000	5,000	5,000	5,000
Vehicle Expenses	46	-	200	200
Miscellaneous	-	-	300	300
Subtotal	226,234	236,388	264,500	268,300
Less: Indirect Costs	(75,118)	(74,626)	(86,000)	(87,300)
<b>Total</b>	<b>\$ 151,116</b>	<b>\$ 161,762</b>	<b>\$ 178,500</b>	<b>\$ 181,000</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.

In March 2016 the Delaware General Assembly adopted legislation to eliminate the Office of Kent County Comptroller effective *"on the date on which the term of the present Kent County Comptroller expires or on the occasion of such individual's death, resignation or removal from office for cause, whichever occurs first. Prior to the expiration of the term of the present Kent County Comptroller, that individual may continue to hold office."* As a result, an Account Technician is not being funded and funding for the Comptroller and Deputy Comptroller has only been budgeted for a partial fiscal year.

Expenses: Comptroller

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	151,946	154,660	166,800	57,900
Insurance	3,529	2,613	4,100	4,100
Office Supplies	1,272	778	2,100	1,200
Legal/Contract Services	454	454	700	1,100
Utilities	328	250	600	400
Maintenance	1,100	1,135	1,200	1,200
Miscellaneous	-	-	100	100
<b>Subtotal</b>	<b>158,629</b>	<b>159,890</b>	<b>175,600</b>	<b>66,000</b>
Less: Indirect Costs	(158,629)	(159,890)	(175,600)	(66,000)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Recorder of Deeds

### Mission

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

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

### Goals

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

## Revenue: Recorder of Deeds

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Real Estate Transfer Tax	3,462,321	4,210,416	3,500,000	4,150,000
Recorder of Deeds Fees	2,285,564	2,357,660	2,300,000	2,350,000
Recorder of Deeds Copy Fees	119,105	112,610	110,000	115,000
Recorder of Deeds Printer Copy Fees	32,379	29,441	30,000	30,000
Real Estate Transfer Tax Process Fees	91,171	113,700	95,000	115,000
Local Government Record Maint. Fees	8,921	8,964	9,000	10,000
Recorders Maintenance Fees	19,976	19,569	20,000	20,000
State Document Fees	8,901	8,964	9,000	10,000
Deeds Internet Fees	66,870	68,175	63,000	65,000
<b>Total</b>	<b>\$ 6,095,208</b>	<b>\$ 6,929,499</b>	<b>\$ 6,136,000</b>	<b>\$ 6,865,000</b>

## Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	363,231	360,914	396,200	419,000
Insurance	7,700	5,746	9,200	6,400
Indirect Costs	103,733	149,159	157,500	143,900
Office Supplies	76,754	74,344	78,300	75,600
Furniture/Equipment	3,368	3,980	3,700	2,800
Legal/Contract Services	2,923	53,112	8,700	8,500
Utilities	2,451	2,395	3,800	2,400
Maintenance	2,236	1,566	2,900	1,400
Vehicle	48	30	200	200
Miscellaneous	-	-	500	500
<b>Total</b>	<b>\$ 562,444</b>	<b>\$ 651,246</b>	<b>\$ 661,000</b>	<b>\$ 660,700</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Register of Wills Fees	686,932	686,366	600,000	625,000
Wills Advertising Reimbursements	7,460	6,745	7,500	7,000
Wills Copy Fees	1,250	4,194	3,000	3,000
<b>Total</b>	<b>\$ 695,642</b>	<b>\$ 697,305</b>	<b>\$ 610,500</b>	<b>\$ 635,000</b>

#### Expenses: Register of Wills

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	249,646	246,357	259,300	277,700
Insurance	6,873	5,081	7,500	7,500
Indirect Costs	64,032	85,251	91,700	86,600
Office Supplies	3,519	4,661	8,051	6,100
Furniture/Equipment	4,734	3,756	2,308	2,000
Legal/Contract Services	8,639	8,330	11,141	10,500
Utilities	615	526	1,100	1,100
Vehicle Expense	-	-	100	100
Miscellaneous	-	-	200	200
<b>Total</b>	<b>\$ 338,058</b>	<b>\$ 353,962</b>	<b>\$ 381,400</b>	<b>\$ 391,800</b>

<b>Sheriff</b>
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**Mission**

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

**Goals**

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

## Revenue: Sheriff Office

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Sheriff Civil Fees	328,210	283,584	300,000	260,000
Sheriff Monition/Auction Fees	39,856	39,500	35,000	33,000
Sheriff Fee of Sales	1,727,945	1,625,528	1,500,000	1,100,000
<b>Total</b>	<b>\$ 2,096,011</b>	<b>\$ 1,948,612</b>	<b>\$ 1,835,000</b>	<b>\$ 1,393,000</b>

## Expenses: Sheriff Office

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	445,861	435,525	440,800	457,300
Insurance	14,555	14,014	19,000	18,800
Indirect Costs	82,927	103,313	109,200	103,300
Office Supplies	5,758	6,891	8,000	6,400
Furniture/Equipment	1,286	1,520	1,400	1,400
Legal/Contract Services	10,781	3,721	12,700	12,700
Operating Supplies	158	563	700	900
Utilities	2,230	2,137	3,500	2,400
Maintenance	9,158	9,158	10,472	9,200
Vehicle Expense	11,008	8,952	15,000	12,500
Miscellaneous	-	25	200	200
<b>Total</b>	<b>\$ 583,722</b>	<b>\$ 585,819</b>	<b>\$ 620,972</b>	<b>\$ 625,100</b>



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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Dog Licenses (3)	48,982	45,256	48,000	-
Animal Fines (3)	2,450	6,371	4,000	-
<b>Total</b>	<b>\$ 51,432</b>	<b>\$ 51,627</b>	<b>\$ 52,000</b>	<b>\$ -</b>

## Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Open Space Preservation (1)	97,147	95,526	263,790	100,000
Storm Water Management/Tax Ditch (2)	590	-	299,410	-
Dog Control Support	893,622	869,842	900,000	869,000
Community Service Grants	866,350	1,164,374	985,752	1,044,800
<b>Total</b>	<b>\$ 1,857,709</b>	<b>\$ 2,129,742</b>	<b>\$ 2,448,952</b>	<b>\$ 2,013,800</b>

## Notes:

(1) Open Space Preservation amount listed in Fiscal Year 2016 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2016. The prior year appropriations carried forward to Fiscal Year 2016 is \$163,790.

(2) Storm water Management / Tax Ditch amount listed in Fiscal Year 2016 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2016. The prior year appropriations carried forward to Fiscal Year 2016 is \$299,410.

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

<b>Open Space Preservation</b>
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Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Program Expense	97,147	95,526	263,790	100,000
<b>Total</b>	<b>\$ 97,147</b>	<b>\$ 95,526</b>	<b>\$ 263,790</b>	<b>\$ 100,000</b>

<b>Storm Water Management/Tax Ditch</b>
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Departmental Expense	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Program Expense	590	-	299,410	-
<b>Total</b>	<b>\$ 590</b>	<b>\$ -</b>	<b>\$ 299,410</b>	<b>\$ -</b>

<b>Dog Control Support</b>
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Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Dog Licenses	48,982	45,256	48,000	-
Animal Fines	2,450	6,371	4,000	-
<b>Total</b>	<b>\$ 51,432</b>	<b>\$ 51,627</b>	<b>\$ 52,000</b>	<b>\$ -</b>

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Dog Control	893,622	869,842	900,000	869,000
<b>Total</b>	<b>\$ 893,622</b>	<b>\$ 869,842</b>	<b>\$ 900,000</b>	<b>\$ 869,000</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

### Community Service Grant Summary

Division	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Agriculture/Soil/Water	111,500	111,500	136,500	136,500
Economic Development	26,000	41,000	26,000	26,000
Public Safety	600,000	949,748	753,252	815,000
Service Organizations	128,850	62,126	70,000	67,300
<b>Total</b>	<b>\$ 866,350</b>	<b>\$ 1,164,374</b>	<b>\$ 985,752</b>	<b>\$ 1,044,800</b>

## 4430 – Agriculture/Soil/Water

Organization	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	75,000	75,000	100,000	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>\$ 136,500</b>	<b>\$ 136,500</b>

## 4431 – Economic Development

Organization	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Fire Fighter's Convention	1,000	16,000	1,000	1,000
Kent County Visitors' Bureau	25,000	25,000	25,000	25,000
Kent County Visitors' Bureau Expense Reimbursement	-	-	-	-
<b>Total</b>	<b>\$ 26,000</b>	<b>\$ 41,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>

## 4433 – Public Safety

Organization	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Volunteer Fire Companies	600,000	700,000	735,000	800,000
Volunteer Fire Companies - Special Ops Units	-	-	18,000	15,000
Police Departments	-	249,748	252	-
<b>Total</b>	<b>\$ 600,000</b>	<b>\$ 949,748</b>	<b>\$ 753,252</b>	<b>\$ 815,000</b>

## 4432 – Service Organizations

Organization	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Aid in Dover, Inc.	1,000	1,000	1,000	1,000
American Legion Boys State Program	200	200	200	200
Attack Addiction	-	-	2,300	-
Boys & Girls Clubs of Delaware	15,000	15,000	15,000	15,000
Camp Barns	2,500	-	-	1,000
Camp Possibilities Foundation	-	-	-	1,000
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	1,000
Chamber of Commerce for Greater Milford	-	600	600	600
City of Dover July 4th	-	500	-	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	750	750	750
Delaware Agricultural Museum and Village	2,000	2,000	2,000	2,000
Delaware Crime Stoppers	500	500	500	500
Delaware Envirothon	250	250	250	250
Delaware FFA	700	900	900	900
Delaware First Medis Corp./WWDE	1,000	1,000	-	-
Delaware Housing Coalition	-	-	500	1,000
Delaware Senior Olympics	500	500	500	500
Delaware State Housing Authority	-	-	1,000	2,000
Diamond State Community Land Trust	-	-	2,000	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	3,526	-	-
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	2,500	2,500	2,500	2,500
Kent - Sussex Industries	1,000	1,000	1,000	1,000
L. Lillian Smith Senior Center	2,000	2,000	2,500	2,500
Mamie A. Warren Senior Center	2,500	2,500	2,500	2,500
Milford Aquarium	-	-	3,000	-
Milford Community Center	-	-	600	600
Milford Housing Development Corp.	500	-	-	-
Milford Museum	-	-	500	500
Milford Senior Center	2,500	2,500	2,500	2,500
Modern Maturity Center	4,000	4,000	4,000	4,000
NCALL Research	1,000	1,000	1,000	1,000
Read Aloud Delaware	500	500	500	500
Ronald McDonald House	2,000	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	400
Town of Bowers	40,000	-	-	-
Wyoming Peach Festival	600	600	600	600
YMCA of Delaware - Dover YMCA	-	-	1,000	1,000
<b>Total</b>	<b>\$ 128,850</b>	<b>\$ 62,126</b>	<b>\$ 70,000</b>	<b>\$ 67,300</b>
<b>Total Community Service Grants</b>	<b>\$ 866,350</b>	<b>\$ 1,164,374</b>	<b>\$ 982,752</b>	<b>\$ 1,044,800</b>



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**Special Revenue Grant Funds**

<b>Grant Fund</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
<b>Community Development Block Grant</b>				
Revenue	\$ 1,403,282	\$ 1,703,902	\$ 1,675,180	\$ 1,340,100
Expenditures	1,403,282	1,703,902	1,675,180	1,340,100
<b>Neighborhood Stabilization Grant</b>				
Revenue	\$ 215,134	\$ 165,024	\$ 340,981	-
Expenditures	215,134	165,024	340,981	-
<b>FmHA Housing Preservation Block Grant</b>				
Revenue	\$ 25,070	\$ 25,775	\$ 25,000	\$ 25,000
Expenditures	25,070	25,775	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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Grant	1,081,942	1,379,397	1,306,259	954,700
Additional Program Income	15,131	9,132	5,421	-
Operating Transfer In	306,209	315,373	363,500	385,400
<b>Total</b>	<b>\$ 1,403,282</b>	<b>\$ 1,703,902</b>	<b>\$ 1,675,180</b>	<b>\$ 1,340,100</b>

Expenses: CDBG

<b>Departmental Expenses</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
Grant Expenditures	1,097,073	1,388,529	1,311,680	954,700
County Match	306,209	315,373	363,500	385,400
<b>Total</b>	<b>\$ 1,403,282</b>	<b>\$ 1,703,902</b>	<b>\$ 1,675,180</b>	<b>\$ 1,340,100</b>

## Neighborhood Stabilization Grant (NSP)

### Function

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

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

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

#### Revenue: NSP

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Grant	8,243	94,695	-	-
Additional Program Income	206,891	50,329	320,981	-
Leverage Funding	-	20,000	20,000	
<b>Total</b>	<b>\$ 215,134</b>	<b>\$ 165,024</b>	<b>\$ 340,981</b>	<b>\$ -</b>

#### Expenses: NSP

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Grant Expenditures	215,134	165,024	340,981	-
<b>Total</b>	<b>\$ 215,134</b>	<b>\$ 165,024</b>	<b>\$ 340,981</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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Grant	25,070	25,775	25,000	25,000
<b>Total</b>	<b>\$ 25,070</b>	<b>\$ 25,775</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

Expenses: FmHA

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Grant Expenditures	25,070	25,775	25,000	25,000
<b>Total</b>	<b>\$ 25,070</b>	<b>\$ 25,775</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>



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**General Fund Capital Project Fund**

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Fiscal Year 2017 General Fund Capital Projects		Funding Sources							Total
		FY 2017 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Cash-in-Lieu of Recreation Area	
<b>Department and Project Description</b>									
<b>Administration - Information Technology</b>									
<b>Audio Visual Replacement Fund</b>	This project allows for replacement of Audio Visual equipment on an ongoing basis.	28,700	28,700						28,700
<b>Department Upgrades</b>	Replacement of outdated workstations. Review and recommend new computer hardware and software.	24,100	24,100						24,100
<b>Disaster Recovery Plan, Equipment, Testing</b>	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.	54,700	54,700						54,700
<b>IT Future Capital Outlays</b>	Provide for unforeseen but necessary technology-related items to maintain the County's technology infrastructure.	20,000	20,000						20,000
<b>Server/Hardware/Software Replacement</b>	For replacements due to unexpected hardware/software failures. Project includes network switches.	27,500	27,500						27,500
<b>Phone Replacement - County Administration Building</b>	Continued funding for replacement of phones in the County Administration Building	13,400	13,400						13,400
<b>Asset Management System</b>	Initial funding to provide system to monitor fleets, facilities management, and work orders. System will be shared by public works and general fund.	40,000	40,000						40,000
<b>County Website</b>	Improvements to County website	15,000	15,000						15,000
<b>Administration - Information Technology</b>		223,400	223,400						223,400

Fiscal Year 2017 General Fund Capital Projects		Funding Sources							Total
		FY 2017 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Cash-in-Lieu of Recreation Area	
Department and Project Description									
<b>Community Services - Parks</b>									
<b>Big Oak Park - Ballfield Restrooms and Storage</b>		10,000	10,000					10,000	
New restroom and storage facility to be located on the north side of park in the ballfield complex. FY2017 funding represents third installment in a series of proposed annual funding amounts.									
<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.									
<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 - Utility Vehicle with Snow Removal Package</b>		16,900	16,900					16,900	
Kesseling equipment, one utility vehicle with snow removal package.									
<b>Parks Equipment - Snow Removal Equipment</b>		12,900	12,900					12,900	
Two snow plows to mount on existing vehicles and one salt spreader									
<b>Parks Pavilions</b>		30,000	500				29,500	30,000	
Add new pavilions to County parks. FY2017 funds Big Oak park pavilion.									
<b>Parks Sealcoat and Restripe</b>		45,000				45,000		45,000	
To provide for sealcoating and restriping of parking lots in County parks on an ongoing basis.									
<b>Total Community Services</b>		134,800	60,300	-	-	45,000	29,500	134,800	
<b>Planning - GIS</b>									
<b>GIS System Development and Automation</b>		25,000	25,000					25,000	
Creation of ESRI scripts and reports, automatic notification of parcel edits, generation and automatic notification of reports (including stormwater maintenance district creation), creation of automatic alerts related to subdivisions expungement, conditions of approval, expiration of permits, continued development of GIS website. Purchase of two seats of Work Flow Manager to simplify report delivery and automatic notification									
<b>Planning - Inspections &amp; Enforcement</b>									
<b>Vehicle Replacement</b>		22,000	22,000					22,000	
Purchase replacement vehicle, includes trade in of one fleet vehicle.									
<b>Total Planning</b>		47,000	47,000	-	-	-	-	47,000	



Fiscal Year 2017 General Fund Capital Projects		Funding Sources							Total
		FY 2017 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Cash-in-Lieu of Recreation Area	
<b>Department and Project Description</b>									
<b>Row Offices - Recorder of Deeds</b>									
Deeds Imaging Computer Replacement Fund		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>									
Sheriff Vehicle Replacement		18,000					18,000		18,000
Purchase replacement sheriff vehicle									
<b>Total Row Offices</b>		<b>48,000</b>					<b>48,000</b>		<b>48,000</b>
<b>Special Projects</b>									
<b>Community Projects Assistance Fund (Policy 30)</b>									
Funding source to be used at the discretion of Kent County Levy Court to provide limited capital financing assistance to non-County owned Capital Projects that Kent County Levy Court, by majority vote, has determined to be of significant public benefit and importance to the citizens of Kent County.		150,000	150,000						150,000
<b>Economic Development - Land Acquisition &amp; Construction</b>									
To increase land acquisition and construction funding		100,000			100,000				100,000
<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.		32,000	32,000						32,000
<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>382,000</b>	<b>82,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>48,000</b>	<b>248,300</b>	<b>1,205,200</b>
<b>Total</b>		<b>1,205,200</b>	<b>442,700</b>	<b>150,000</b>	<b>286,700</b>	<b>48,000</b>	<b>248,300</b>	<b>29,500</b>	<b>1,205,200</b>

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>ADMINISTRATION</b>							
<b>INFORMATION TECHNOLOGY</b>							
<b>Project Costs</b>							
Disaster Recovery	114,100	25,000	75,000	75,000	25,000	25,000	364,100
Disaster Recovery: Virtualization of Servers	77,500	29,700					107,200
Subtotal Disaster Recovery	191,600	54,700	75,000	75,000	25,000	25,000	471,300
Server / Hardware / Software Replacement	26,600	15,000	45,000	45,000	45,000	45,000	249,100
Server / Hardware / Software Replacement - Network Switches	169,100	25,000					194,100
Subtotal Server Hardware Software	195,700	40,000	45,000	45,000	45,000	45,000	443,200
IT Future Capital Outlays	286,700	15,000	30,000	30,000	30,000	30,000	441,700
Microsoft Upgrades (FY15)	10,000						10,000
Department Upgrades (FY15)	16,500	19,500	30,000	30,000	30,000	30,000	180,100
Audio Visual Replacement Fund (FY13-FY15)	54,000	18,000	28,700	28,700	20,000	20,000	198,100
Microsoft Exchange (Outlook) (FY15)	42,100						42,100
New World Fixed Asset System			23,000				23,000
Phone Replacement - County Administration Building (FY15)	13,400	13,400	13,400				53,600
Appraisal Software (CAMA) Replacement (FY15)	328,500	200,000					528,500
Budget Software		50,000					50,000
Asset Management System		40,000	46,900	46,900			133,800
County Website		15,000	15,000				30,000
<b>TOTAL PROJECT COSTS</b>	<b>1,138,500</b>	<b>380,900</b>	<b>307,000</b>	<b>255,600</b>	<b>150,000</b>	<b>150,000</b>	<b>2,605,400</b>
<b>Source of Funds:</b>							
Capital Projects Fund Reserves (General Fund Contribution)	441,700						441,700
General Fund Contribution	696,800	180,900	307,000	255,600	150,000	150,000	1,963,700
Reserve Transfer -- General Fund		200,000					200,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>1,138,500</b>	<b>380,900</b>	<b>307,000</b>	<b>255,600</b>	<b>150,000</b>	<b>150,000</b>	<b>2,605,400</b>
<b>TOTAL ADMINISTRATION</b>							
	<b>1,138,500</b>	<b>380,900</b>	<b>223,400</b>	<b>255,600</b>	<b>150,000</b>	<b>150,000</b>	<b>2,605,400</b>







CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>COMMUNITY SERVICES (continued)</b>								
<b>PARKS</b>								
<b>KESSELING PROPERTY</b>								
<u>Project Costs:</u>								
Master Plan (FY12)	50,000			100,000	100,000	100,000		50,000
Park Development								300,000
Wetland Bridge (FY13)	110,000							110,000
<b>TOTAL PROJECT COSTS</b>	<b>160,000</b>			<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		<b>460,000</b>
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (General Fund Contribution)	50,000							50,000
Capital Projects Fund Reserves (Realty Transfer Tax)	60,000							60,000
General Fund Contribution				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>	<b>160,000</b>			<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		<b>460,000</b>
<b>KESSELING PROPERTY - RECREATION CENTER</b>								
<u>Project Costs:</u>								
Recreation Center	10,800,000							10,800,000
<b>TOTAL PROJECT COSTS</b>	<b>10,800,000</b>							<b>10,800,000</b>
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (Realty Transfer Tax)	100,000							100,000
Loan	5,000,000							5,000,000
Realty Transfer Tax	485,000							485,000
Reserve Transfer - General Fund	5,215,000							5,215,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>10,800,000</b>							<b>10,800,000</b>

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>COMMUNITY SERVICES (continued)</b>								
<b>PARKS</b>								
<b>PARKS EQUIPMENT</b>								
<u>Project Costs:</u>								
Tractor, Loader, Backhoe Combination, New (Kesseling) (FY15)	10,000	30,000						40,000
Utility Vehicle with Snow Removal Package, New (Kesseling)		7,500	16,900					24,400
Utility Vehicle with Infield Groomer Attachment, Replacement (Big Oak)				9,000	9,000			18,000
Snow Removal Equipment			12,900					12,900
<b>TOTAL PROJECT COSTS</b>	10,000	37,500	29,800	9,000	9,000			95,300
<u>Source of Funds:</u>								
General Fund Contribution	10,000	37,500	29,800	9,000	9,000			95,300
<b>TOTAL SOURCE OF FUNDS</b>	10,000	37,500	29,800	9,000	9,000			95,300
<b>PARKS - OTHER PROJECTS</b>								
<u>Project Costs:</u>								
Parks Pavilions		30,000						60,000
Sealcoating - Restripping		45,000		15,000	15,000		30,000	155,000
<b>TOTAL PROJECT COSTS</b>		75,000		50,000	50,000		30,000	215,000
<u>Source of Funds:</u>								
Cash-in-Lieu of Recreation Area		29,500						29,500
General Fund Contribution		500		30,000				30,500
Grant		45,000		15,000	50,000	15,000	30,000	155,000
<b>TOTAL SOURCE OF FUNDS</b>		75,000		45,000	50,000	15,000	30,000	215,000



CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>COMMUNITY SERVICES (continued)</b>								
<b>RECREATION</b>								
<u>Project Costs:</u>								
Replace Van 15 Passenger (FY13-FY15)	30,000	10,000						40,000
<b>TOTAL PROJECT COSTS</b>	30,000	10,000						40,000
<u>Source of Funds:</u>								
General Fund Contribution	30,000	10,000						40,000
<b>TOTAL SOURCE OF FUNDS</b>	30,000	10,000						40,000
<b>TOTAL COMMUNITY SERVICES</b>	11,596,100	106,500	134,800	405,000	419,000	374,000	175,000	13,210,400

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>FINANCE</b>								
<b>FINANCE - ASSESSMENT</b>								
<b>Project Costs:</b>								
Vehicle Replacement	(1)	17,800						17,800
<b>TOTAL PROJECT COSTS</b>		17,800						17,800
<b>Source of Funds:</b>								
General Fund Contribution	(1)	17,800						17,800
<b>TOTAL SOURCE OF FUNDS</b>		17,800						17,800
<i>Note (1) Source of funds for Vehicle Replacement is County Vehicle and Equipment Replacement from Prior Open Projects</i>								
<b>TOTAL FINANCE</b>								
		17,800						17,800

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>PLANNING</b>							
<b>PLANNING - GIS</b>							
<u>Project Costs:</u>							
	20,000						20,000
Parcel History Tracking & Parcel Status Tracking Application		25,000					25,000
GIS System Development and Automation	20,000	25,000					45,000
<b>TOTAL PROJECT COSTS</b>							
<u>Source of Funds:</u>							
	20,000	25,000					45,000
General Fund Contribution	20,000	25,000					45,000
<b>TOTAL SOURCE OF FUNDS</b>							

**PLANNING - INSPECTIONS & ENFORCEMENT**

<u>Project Costs:</u>							
	60,000						60,000
GovNow Online Building Permits/Planning Application	40,000		40,000				80,000
Mobile Field Inspection Software	34,600	22,000	17,500	17,500	17,500		144,100
Vehicle Replacement (FY15)	35,000						35,000
<b>TOTAL PROJECT COSTS</b>	134,600	22,000	57,500	17,500	17,500		284,100
<u>Source of Funds:</u>							
	134,600	22,000	57,500	17,500	17,500		284,100
Capital Projects Fund Reserves (General Fund Contribution)	29,500						29,500
General Fund Contribution	5,500	22,000	57,500	17,500	17,500		254,600
<b>TOTAL SOURCE OF FUNDS</b>	134,600	22,000	57,500	17,500	17,500		284,100
<i>Note (2) Source of funds for Vehicle Replacement for FY15, FY16, and FY17 is County Vehicle and Equipment Replacement from Prior Open Projects</i>							
<b>TOTAL PLANNING</b>	<b>35,000</b>	<b>154,600</b>	<b>47,000</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>329,100</b>



CAPITAL PROJECTS FUND - FISCAL YEAR 2017

Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>PUBLIC SAFETY</b>							
<b>EMERGENCY COMMUNICATIONS</b>							
<u>Project Costs:</u>							
		170,000	170,000				340,000
		15,000	15,000	15,000	15,000		60,000
		24,000					24,000
		209,000	185,000	15,000	15,000		424,000
		170,000	170,000				340,000
		39,000	15,000	15,000	15,000		84,000
		209,000	185,000	15,000	15,000		424,000
<b>EMERGENCY MEDICAL SERVICES</b>							
<u>Project Costs:</u>							
	25,000	22,000	24,000	26,000	26,000	26,000	149,000
	13,000	13,000	13,000	13,000	13,000	13,000	78,000
	74,000	76,000	78,000	80,000	82,000	84,000	474,000
	25,000						25,000
	35,000	20,000	50,000	35,000	60,000		200,000
	172,000	131,000	165,000	154,000	181,000	123,000	926,000
	130,900	97,700	130,500	118,300	84,700	86,100	648,200
	41,100	33,300	34,500	35,700	96,300	36,900	277,800
	172,000	131,000	165,000	154,000	181,000	123,000	926,000

Note (3) Sources of funds for Pole Building are FY16, FY17, FY18, and FY19 100% Realty Transfer Tax and FY20 \$60,000 State Paramedic Grant

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	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 (FY15)	50,000							50,000
Generator Replacement				50,000	50,000			100,000
<b>TOTAL PROJECT COSTS</b>	50,000	50,000		50,000	50,000			200,000
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (Realty Transfer Tax)	9,200	3,900						13,100
Realty Transfer Tax	40,800	40,800		50,000	50,000			181,600
State of Delaware Grant -- Paramedic (30%)		5,300						5,300
<b>TOTAL SOURCE OF FUNDS</b>	50,000	50,000		50,000	50,000			200,000
<b>TOTAL PUBLIC SAFETY</b>								
	50,000	321,000	340,000	400,000	219,000	196,000	123,000	1,649,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>PUBLIC WORKS - FACILITIES MANAGEMENT</b>							
<b>Project Costs:</b>							
Facilities Vehicle Replacement and Snow Plow		30,000					30,000
<b>TOTAL PROJECT COSTS</b>		30,000					30,000
<b>Source of Funds:</b>							
General Fund Contribution		30,000					30,000
<b>TOTAL SOURCE OF FUNDS</b>		30,000					30,000
<b>TOTAL PUBLIC WORKS - FACILITIES MANAGEMENT</b>							
		30,000					30,000



CAPITAL PROJECTS FUND - FISCAL YEAR 2017

Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>SPECIAL PROJECTS</b>							
<b>CONTRIBUTIONS AND GRANTS</b>							
<b>Project Costs:</b>							
Community Projects Assistance Fund, Policy 30 (FY- U.S. Route 13 Landscape Beautification (DeIDOT CTF / Greater Kent Committee) (FY15)	1,000,000	150,000					1,150,000
	180,000						180,000
<b>TOTAL PROJECT COSTS</b>	<b>1,180,000</b>	<b>150,000</b>					<b>1,330,000</b>
<b>Source of Funds:</b>							
State of Delaware Grant -- DeIDOT	180,000						180,000
Reserve Transfer - General Fund	1,000,000	150,000					1,150,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>1,180,000</b>	<b>150,000</b>					<b>1,330,000</b>
<b>ECONOMIC DEVELOPMENT</b>							
<b>Project Costs:</b>							
Downtown Development Districts (FY15)	200,000						200,000
Land Acquisition & Construction (FY07) (4)	114,500	100,000	100,000	100,000	100,000	100,000	614,500
Strategic Development (FY11-FY15)	509,400	50,000	50,000	50,000	50,000	50,000	809,400
Civil Air Terminal Cargo Ramp (FY12-FY13)	190,600						190,600
<b>TOTAL PROJECT COSTS</b>	<b>1,014,500</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,814,500</b>
<i>Note (4) Land Acquisition &amp; Construction project funds were used to purchase Lot 16 Kent Industrial Park in FY16.</i>							
<i>Prior Open Projects column is shown at the amount remaining after purchase.</i>							
<b>Source of Funds:</b>							
Realty Transfer Tax	200,000	50,000	150,000	150,000	150,000	150,000	1,000,000
Reserve Transfer - General Fund (Realty Transfer Tax)	814,500						814,500
<b>TOTAL SOURCE OF FUNDS</b>	<b>1,014,500</b>	<b>50,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,814,500</b>

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>SPECIAL PROJECTS (continued)</b>								
<b>EQUIPMENT AND VEHICLES</b>								
<u>Project Costs:</u>								
County Vehicle and Equipment Replacement (FY15)	20,100	16,000	32,000	32,000	32,000	32,000	32,000	196,100
<b>TOTAL PROJECT COSTS</b>	<b>20,100</b>	<b>16,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>196,100</b>
<u>Source of Funds:</u>								
General Fund Contribution	20,100	16,000	32,000	32,000	32,000	32,000	32,000	196,100
<b>TOTAL SOURCE OF FUNDS</b>	<b>20,100</b>	<b>16,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>196,100</b>
<b>FACILITIES</b>								
<u>Project Costs:</u>								
Facilities Upgrades, Repairs, Furnishings and Equipment	110,500	50,000	50,000	50,000	50,000	50,000	50,000	410,500
<b>TOTAL PROJECT COSTS</b>	<b>110,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>410,500</b>
<u>Source of Funds:</u>								
General Fund Contribution	110,500	50,000	50,000	50,000	50,000	50,000	50,000	410,500
<b>TOTAL SOURCE OF FUNDS</b>	<b>110,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>410,500</b>
<b>TOTAL SPECIAL PROJECTS</b>	<b>2,325,100</b>	<b>116,000</b>	<b>382,000</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>	<b>3,751,100</b>

CAPITAL PROJECTS FUND - FISCAL YEAR 2017

	Prior Open Projects	Amended FY 2016	Adopted FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	TOTAL
<b>Project Costs:</b>								
Administration	1,138,500	380,900	223,400	307,000	255,600	150,000	150,000	2,605,400
Community Services	11,596,100	106,500	134,800	405,000	419,000	374,000	175,000	13,210,400
Finance		17,800						17,800
Planning	35,000	154,600	47,000	57,500	17,500	17,500		329,100
Public Safety	50,000	321,000	340,000	400,000	219,000	196,000	123,000	1,649,000
Public Works - Facilities Management			30,000					30,000
Row Offices	161,300	48,000	48,000	48,000	48,000	48,000	48,000	449,300
Special Projects	2,325,100	116,000	382,000	232,000	232,000	232,000	232,000	3,751,100
<b>Total Project Costs</b>	<b>15,306,000</b>	<b>1,144,800</b>	<b>1,205,200</b>	<b>1,449,500</b>	<b>1,191,100</b>	<b>1,017,500</b>	<b>728,000</b>	<b>22,042,100</b>

**Source of Funds:**

Capital Projects Fund Reserves (Fees)	531,700	30,000						561,700
Capital Projects Fund Reserves (General Fund Contribution)	120,900	9,000						129,900
Capital Projects Fund Reserves (Realty Transfer Tax)	194,100	3,900						198,000
Cash-in-Lieu of Recreation Area			29,500					29,500
Fees - Deeds	30,000		30,000	30,000	30,000	30,000	30,000	180,000
Fees - Sheriff	41,300	18,000	18,000	18,000	18,000	18,000	18,000	149,300
General Fund Contribution	922,900	516,800	442,700	836,500	724,100	608,500	377,000	4,428,500
Grant			215,000	185,000	50,000	15,000	30,000	495,000
Loan	5,000,000							5,000,000
Realty Transfer Tax	1,140,600	291,000	286,700	345,500	333,300	249,700	236,100	2,882,900
Reserve Transfer -- General Fund	6,250,200	200,000	150,000					6,600,200
Reserve Transfer -- General Fund (Realty Transfer Tax)	814,500							814,500
State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund	79,800							79,800
State of Delaware Grant -- DelDOT	180,000							180,000
State of Delaware Grant -- Paramedic (30%)		76,100	33,300	34,500	35,700	96,300	36,900	312,800
<b>Total Source of Funds</b>	<b>15,306,000</b>	<b>1,144,800</b>	<b>1,205,200</b>	<b>1,449,500</b>	<b>1,191,100</b>	<b>1,017,500</b>	<b>728,000</b>	<b>22,042,100</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

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Proposed FY 2017
Land Lease	18,377	18,377	18,400	22,900
Interest Income	123	151	100	200
<b>Total</b>	<b>\$ 18,500</b>	<b>\$ 18,528</b>	<b>\$ 18,500</b>	<b>\$ 23,100</b>

## Expense: AeroPark

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Proposed FY 2017
Legal and Consulting	-	-	12,300	19,900
Travel		248	-	-
Indirects	-	1,139	1,200	1,200
Maintenance Expense	14	1,670	5,000	2,000
<b>Total</b>	<b>\$ 14</b>	<b>\$ 3,057</b>	<b>\$ 18,500</b>	<b>\$ 23,100</b>

## Income Statement

<b>Fund Balance at Beginning of Year - 7/01/2014</b>		<b>65,531</b>
Revenues: 2015		
Interest Income	151	
Land Leases	18,377	
<b>Total Revenues FY 2015</b>		<b>\$ 18,528</b>
Expenditures: 2015		
Legal and Contractual	-	
Travel	248	
Indirects	1,139	
Maintenance Expense	1,670	
<b>Total Expenses FY 2015</b>		<b>\$ 3,057</b>
<b>Fund Balance as of 6/30/2015</b>		<b>81,002</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 adopted Fiscal Year 2017 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 2017 is consistent with Fiscal Year 2016 budgeted fees with a moderate increase of 2.7 percent in domestic users.
- All user fee rates will remain unchanged, at the Fiscal Year 2008 rates.
- Effective July 1, 2016, all classified and unclassified employees shall receive a one percent (1%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living adjustment. Said adjusted hourly and annual rates to be applied in a manner consistent with the personnel ordinance and payroll software capabilities. 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
- Effective July 1, 2016, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$60 a 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 other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents as established rates, less the value assigned to full individual only coverage plus seventy percent (70%) 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.
- The annual actuarial valuation report by Nyhart Co. recommends a contribution of \$2,166,460 to the Kent County Employee Pension Fund for Fiscal Year 2017. The budgeted General Fund portion of the Fiscal Year 2017 pension contribution is \$1,685,560 and the budgeted Sewer Fund annual contribution to the Pension Fund is 480,900.

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 a three percent (3%) of base salary over \$6,000 deducted. Employees may not make direct contributions to the pension plan.

- In accordance with the March 2015 actuarial valuation, a contribution of \$785,111 for Fiscal Year 2017 has been budgeted for GASB 45 compliant post-employment benefits. The budgeted Sewer Fund portion of the OPEB contribution is \$179,800.
- 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 2017.
- Budgeting for the Working Capital Reserve also began in Fiscal Year 2006 and funding for Fiscal Year 2017 is \$500,000.
- Operating budget contingency is funded at \$859,000.
- Funding has been included in the Sewer Fund budget add a Utility Locator, in the Engineering Department, which has been reclassified from a Grade 5 to a Grade 7 and from a 40 hour a week position to a 35 hour a week position. Funding for A Clerk (Grade 3) position has also been added to the Engineering Department.

## SEWER FUND – FISCAL YEAR 2017 BUDGET ASSUMPTIONS

The Fiscal Year 2017 budget increased by 2.89 percent (\$496,300) over the amended Fiscal Year 2016 budget. The department's operating expenses increased by \$243,800, the debt service increased by \$49,300 and contingency decreased by \$114,800. Interest expense decreased by \$161,500.

The primary increase in Fiscal Year 2017 revenue over Fiscal Year 2016 amended revenue is user fees which increased by \$402,600.

In Fiscal Year 2006, the Capital Emergency Repair Fund and the Working Capital Reserve were established in an effort to fund rising costs, to rebuild Sewer Fund reserve balances and to improve the fund's cash flow position. Funding accounts for emergency repairs, a working capital reserve and contingencies is an effective approach to maintaining the sewer infrastructure and to improving cash flow and reserve balances. The adopted Fiscal Year 2017 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 2017 expenditures. **There are no user rate fee increases in the Fiscal Year 2017 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 \$15.1 million and will provide funds for approximately 85.5 percent of the budgeted operating expenses. Funds for the remaining 14.5 percent of expenses are provided from hauler charges, permit and review fees, interest income, main systems impact fees and other revenue.

Customers within districts are charged a uniform quarterly rate for operations and maintenance. The proposed rate (quarterly rate) is \$70.55 per equivalent dwelling unit (EDU) and remains unchanged in Fiscal Year 2017. 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 uniform rate for contract users remains \$2.34 per 1,000 gallons of flows for Fiscal Year 2017, 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 2017 are projected to decrease by \$1,700 from the Permit and Review fees budgeted in Fiscal Year 2016. 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 2017 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 2017 adopted budget there is a contribution from the Main System Capital Improvement Fees (MSCIF) for the debt service payment of the Wastewater Treatment Facility Expansion Upgrade Project.

**Maturing Investments**

Another source of revenue is impact fee investments that are scheduled to mature during Fiscal Year 2017. 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 2017. These funds are used to directly offset the debt incurred with the 1996 revolving loan fund for the northern parallel conveyance line. Fiscal Year 2017 is the last year for return on this investment.

**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 Regional Resource Recovery Facility is participating in a demand response program under rules set up by PJM Environmental Information, Inc. and rebate income is received 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 2017 adopted budget are \$5,805,000. This includes a one percent (1%) cost-of-living adjustment for all employees, with the exception of part-time, contractual, temporary or seasonal employees.

The successor collective bargaining unit agreement approved by members of CWA Local 13101/Branch 312 and Levy Court was ratified on June 23, 2015 and expires on December 31, 2019.

#### Position Summary

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Public Works – Sewer Funds	<b>68</b>	<b>68</b>	<b>70</b>
Engineering	13	13	15
Environmental; Programs	3	3	3
KCRRRF-Operations	19	19	19
KCRRRF-Maintenance	25	25	25
KCRRRF-Treatment Plant	8	8	8

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

The estimated annual actuarial valuation report by Nyhart Co. recommends a contribution of \$2,166,460 for Fiscal Year 2017. The budgeted Sewer Fund portion of the Fiscal Year 2017 pension contribution is \$480,900. 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 March 2015 actuarial study recommended Kent County Fiscal Year 2017 contribution to the OPEB fund at \$785,111. The fiscal year 2017 budget includes funding in each cost center. The budgeted Sewer Fund portion is \$179,800.

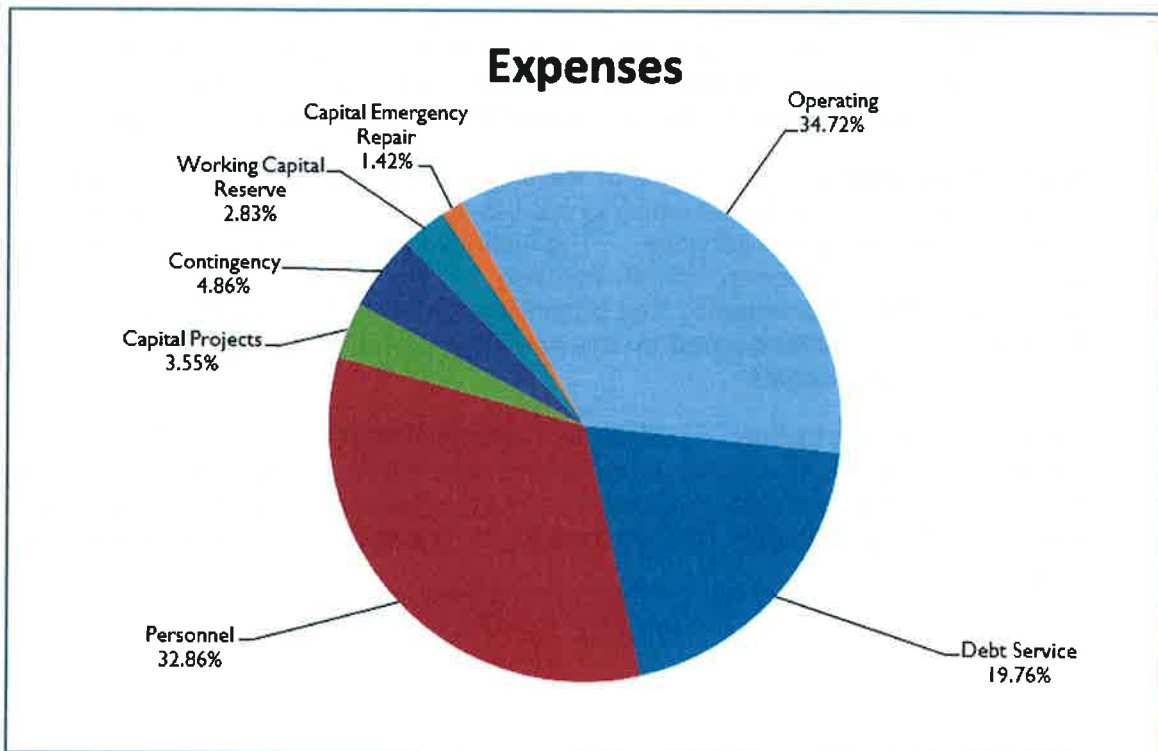
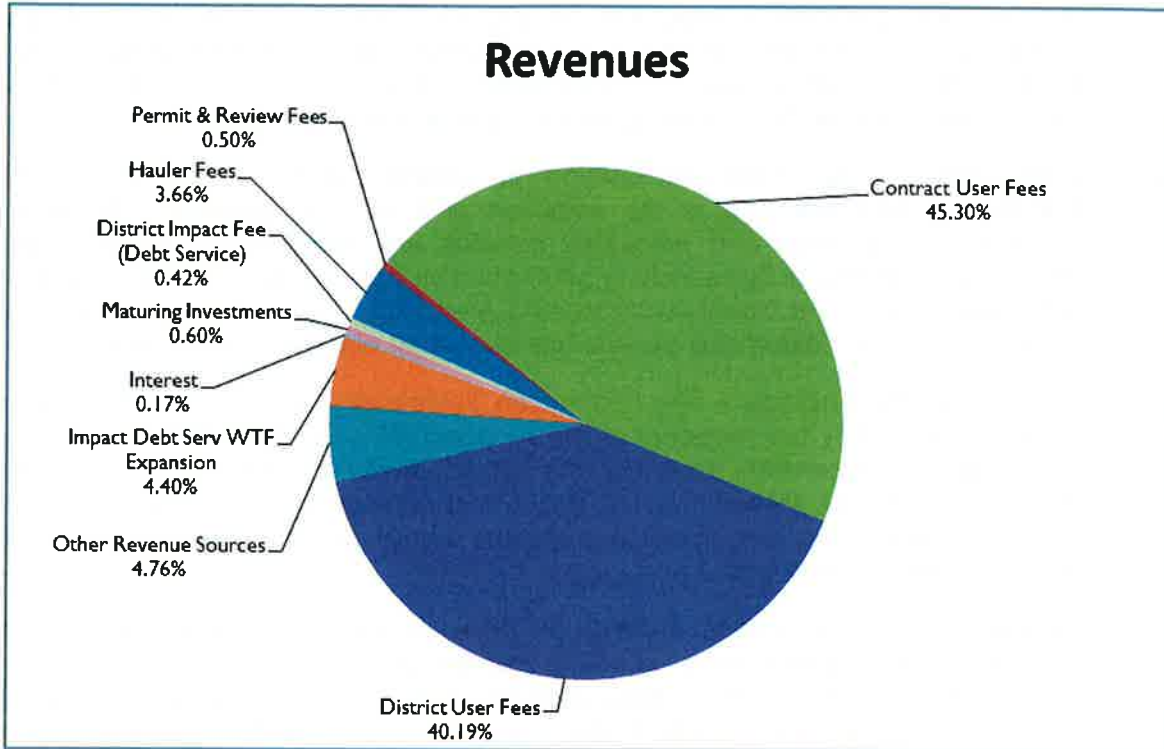


**Indirect Costs**

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

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

Graphs depicting the percentage of fiscal year 2017 unrestricted revenue and expense projected by category for the Sewer Fund are shown below.



<b>Sewer Fund</b> <b>Summary of Revenues and Expenses</b>
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Sewer Fund	Actual FY 2014	Actual FY 2015	Amended FY 2016	Proposed FY2017
<b>Unrestricted Revenue</b>				
User Fees	15,367,910	15,222,376	14,700,400	15,103,000
Hauler Charges	583,267	611,680	510,000	550,000
Hauler Debt Service Fee	102,930	107,944	90,000	97,000
Penalties	209,100	206,007	180,000	190,000
Maturing Impact Fee Investment	106,000	106,000	106,000	106,000
Rent	58,423	74,379	65,900	72,300
Interest	37,321	31,044	30,000	30,000
Pretreatment Fines	-	-	1,000	-
Lime Sales	34,224	29,532	23,000	15,000
Permit & Review Fees	101,164	108,498	89,000	87,300
Other Income	288,223	184,567	175,000	182,000
Employee Pension Withholding	37,470	45,037	53,900	45,000
District Impact Fee Contribution Towards South Central District Debt Service	75,000	75,000	75,000	75,000
MSCIF Contribution To Debt Service for WWTF Expansion Project	-	-	777,600	777,600
Rebate Income	72,838	64,081	62,000	62,000
Energy Credits	149,075	124,431	80,000	132,900
Debt Service Tax Interest Credits	115,399	59,091	100,000	90,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
<b>Total Unrestricted Revenue</b>	<b>\$ 17,389,285</b>	<b>\$ 17,100,608</b>	<b>\$ 17,169,700</b>	<b>\$ 17,666,000</b>
<b>Direct Expenses</b>				
Engineering				
Administration	1,627,446	1,583,586	1,754,300	1,915,000
Environmental Programs	346,773	346,948	395,700	422,400
Treatment Plant Administration	697,454	779,082	770,900	826,600
Operations & Bio-Solids	3,694,655	3,886,710	4,333,400	4,576,800
Maintenance	3,344,537	3,799,606	3,945,000	4,198,200
Transfer to Capital Projects Fund	659,700	625,000	650,000	627,000
Working Capital Reserve	300,000	300,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	973,800	858,600
Capitalized Operating Expense	1,059,221	1,560,437	-	-
Septage Loan Redemption	102,930	107,944	90,000	97,000
Bond Redemption	2,804,884	2,808,017	2,288,400	2,337,700
Interest Expense	1,052,104	1,128,431	1,218,200	1,056,700
<b>Total Expense</b>	<b>\$ 15,939,704</b>	<b>\$ 17,175,761</b>	<b>\$ 17,169,700</b>	<b>\$ 17,666,000</b>

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

## **Engineering: Administration**

### **Mission**

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

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

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

### **Goals**

- Complete construction of sewer conveyance infrastructure for the Hilltop Sanitary Sewer Area, Phase 2 expansion by April, 2017.
- Complete construction of Milford Neck Road Area expansion sewer conveyance infrastructure by April, 2017.
- Complete design of London Village/ Paris Villa sewer conveyance infrastructure by June, 2016 and complete construction by April, 2017.
- Complete design of the Septage Receiving and Pretreatment System by October, 2016.
- Complete construction of the County's portion of the Greater Houston Area Sanitary Sewer Expansion by May, 2016.

## Expenses: Engineering Administration

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	1,102,799	1,101,101	1,169,700	1,273,400
Travel	-	1,657	2,300	100
Insurance	10,365	9,562	11,300	10,600
Indirect Costs	379,048	381,313	405,400	424,500
Office Supplies	6,809	4,087	6,500	6,100
Furniture/Equipment	11,499	5,566	53,100	14,600
Legal/Contract Services	27,500	29,363	50,000	51,600
Operating Supplies	1,806	4,435	5,900	4,800
Utilities	6,239	5,701	7,300	6,300
Maintenance	8,285	10,360	9,400	16,300
Vehicle Expense	24,502	18,188	29,200	22,500
Consulting Fees	48,482	10,976	3,000	3,000
Miscellaneous	-	1,175	1,000	1,000
Interest	112	102	200	200
Capital Expenditures	-	-	-	80,000
<b>Total</b>	<b>\$ 1,627,446</b>	<b>\$ 1,583,586</b>	<b>\$ 1,754,300</b>	<b>\$ 1,915,000</b>

**Note:****Furniture & Equipment:**

(1) Desktop Computer	\$ 900
Cybernet Software	10,000
Copier Lease	<u>3,700</u>

**Total Furniture and Equipment****\$ 14,600****Operating Capital Items:**

Asset Management Software	<b><u>\$ 80,000</u></b>
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## 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 Resource Recovery Facility (RRRF) with various influent sampling projects in order to assist the KCRRRF 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 Kent County Regional Resource Recovery Facility's 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

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	247,280	264,317	273,300	285,200
Travel	4,223	2,219	1,100	1,600
Insurance	2,957	2,586	3,300	3,000
Indirect Costs	46,115	47,610	51,900	54,800
Office Supplies	999	665	1,000	1,000
Furniture/Equipment	1,380	804	5,400	24,500
Legal/Contract Services	654	-	6,100	1,200
Operating Supplies	797	366	1,200	1,200
Utilities	786	831	1,100	1,000
Maintenance	712	371	2,000	1,500
Vehicle Expense	8,493	5,052	8,800	6,900
Miscellaneous	8,882	13,511	15,500	20,500
Testing/Monitoring	23,495	8,616	25,000	20,000
<b>Total</b>	<b>\$ 346,773</b>	<b>\$ 346,948</b>	<b>\$ 395,700</b>	<b>\$ 422,400</b>

**Note:**

**Furniture and Equipment:**

Vehicle	\$ 22,000
(1) Refrigerated Sampler	<u>2,500</u>

**Total Furniture and Equipment: \$ 24,500**

## **Regional Resource Recovery Facility: 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 Regional Resource Recovery 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 Regional Resource Recovery Facility 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: Regional Resource Recovery Facility: Plant Administration

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	545,632	603,395	593,300	630,600
Travel	2,606	2,256	2,800	100
Insurance	8,286	9,376	10,800	11,000
Indirect Costs	91,736	98,136	106,700	112,800
Office Supplies	1,035	1,830	2,100	2,100
Furniture/Equipment	7,646	3,271	2,600	4,700
Legal/Contract Services	14,706	32,414	20,900	20,600
Operating Supplies	2,644	4,388	4,200	4,600
Utilities	16,438	17,382	17,400	31,800
Maintenance	3,972	3,568	5,700	4,000
Vehicle Expense	2,753	2,781	4,300	4,100
Miscellaneous	-	285	100	200
<b>Total</b>	<b>\$ 697,454</b>	<b>\$ 779,082</b>	<b>\$ 770,900</b>	<b>\$ 826,600</b>

**Note:**

**Furniture and Equipment:**

(2) Desktop Computers	\$ 1,600
Desk and Shelf	900
Copier Lease	<u>2,200</u>

**Total Furniture and Equipment: \$ 4,700**

## **Regional Resource Recovery Facility: Operations and Bio-Solids**

### **Mission**

The Kent County Regional Resource Recovery 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: Regional Resource Recovery Facility: Operations &amp; Bio-Solids

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	1,369,303	1,470,721	1,447,600	1,675,600
Travel	5,347	-	-	2,900
Insurance	112,433	117,780	122,100	120,400
Indirect Costs	317,073	329,512	361,700	368,200
Office Supplies	3,034	3,726	2,800	3,800
Furniture/Equipment	3,513	7,109	7,900	27,800
Legal/Contract Services	11,692	6,524	5,700	6,200
Trash Collection	14,233	21,337	30,000	27,000
Operating Supplies	427,540	425,928	424,600	531,800
Utilities	1,074,631	1,118,484	1,055,000	1,155,100
Rent	3,565	10,756	5,000	5,000
Maintenance	291,020	327,547	466,500	441,000
Vehicle Expense	4,302	2,912	8,000	6,500
Miscellaneous	750	-	500	500
Testing/Monitoring	56,219	44,374	89,000	65,000
Capital Expenditures	-	-	307,000	140,000
<b>Total</b>	<b>\$ 3,694,655</b>	<b>\$ 3,886,710</b>	<b>\$ 4,333,400</b>	<b>\$ 4,576,800</b>

**Note:****Furniture & Equipment:**

(1) Desktop Computer	\$ 800
(1) Desktop pH Meter	700
(1) Muffle Furnace	5,000
(2) Outdoor Refrigerator	12,000
(1) Portable Electric Valve Opener	4,500
(1) Hot Pressure Washer	<u>4,800</u>

**Total Furniture and Equipment** **\$ 27,800**

**Operating Capital Projects:**

General Labor and Equipment	\$ 125,000
On-call Engineer Services	<u>15,000</u>

**Total Operating Capital Projects** **\$ 140,000**

## **Regional Resource Recovery Facility: Maintenance**

### **Mission**

The Maintenance section is responsible for operating and maintaining the Kent County's Regional Resource Recovery Facilities' 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: Regional Resource Recovery Facility: Maintenance

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Personnel	1,668,459	1,789,889	1,825,600	1,940,200
Travel	7,841	997	5,200	4,400
Insurance	55,770	54,074	64,200	58,600
Indirect Costs	347,991	374,582	402,700	415,600
Office Supplies	34,276	31,863	37,000	36,900
Furniture/Equipment	10,690	47,480	185,600	190,000
Legal/Contract Services	9,780	252,659	20,100	16,600
Trash	9,923	10,116	8,000	10,000
Operating Supplies	142,779	168,940	181,600	175,200
Utilities	538,412	526,826	566,000	556,900
Rent	710	11,545	2,000	2,000
Maintenance	350,238	324,372	308,600	334,400
Vehicle Expense	160,658	145,865	187,400	182,400
Miscellaneous	3,313	16,956	1,000	1,000
Capital Expenditures	3,697	43,442	150,000	274,000
<b>Total</b>	<b>\$ 3,344,537</b>	<b>\$ 3,799,606</b>	<b>\$ 3,945,000</b>	<b>\$ 4,198,200</b>

**Note:****Furniture and Equipment:**

(2) HMI Equipment with Displays	\$ 16,450
(2) Electrical Equipment for Chatter Box	16,450
(2) Step Ladders with Extension	1,000
(1) 10 x 10 Canopy with Sides	500
(1) Steam Pressure Washer	4,500
(1) 2,000 Watt Generator	800
(1) 20 Ton Jack	500
(2) Electric Chain Hoist	6,000
(3) Electric Valve Wrenches	12,000
(1) E-One Grinder Pump Replacement Parts	5,000
Tower Leases	6,800
1 Ton 4x4 Truck w/Cab	50,000
¾ Ton Van w/Ladder Racks	45,000
Work Van	<u>25,000</u>

**Total Furniture and Equipment** **\$ 190,000**

**Operating Capital Project:**

General Labor and Equipment Contract	\$ 150,000
Large Pump Repair	100,000
New Lighting and Fixtures for Building K	12,000
Install Wells for Potable Water @ Pump Stations	<u>12,000</u>

**Total Operating Capital Projects** **\$ 274,000**

## 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 2017, 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 2017**

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to Fiscal Year 2016. This allows the total project costs to be reported in the “Total” column. Also, a more complete project description is included. The descriptions and other notes follow the capital projects listing and a reference number is provided to allow easy referral.

Fiscal Year 2017		Prior Budget Years	Amended FY 2016	Adopted FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
<b>Treatment Plant Upgrades:</b>									
T1	Project Costs:								
	TMDL Study for Support of Site-Specific Water Quality Standards	1,662,000	200,000	160,000	160,000	160,000	160,000	160,000	2,662,000
	Main System Capital Improvement Fees - Treatment portion	1,662,000	200,000	160,000	160,000	160,000	160,000	160,000	2,662,000
T2	TMDL Offsite Nutrient Reduction Project - Double Run Floodway	683,000	-	-	-	-	-	-	683,000
	DE SRF Delaware Stimulus Funding (ARRA) Loan	683,000	-	-	-	-	-	-	683,000
	Main System Impact Fees - Treatment Portion	50,000	-	-	-	-	-	-	50,000
T3	TMDL Offsite Nutrient Reduction Project - Additional Site	-	-	-	400,000	-	-	-	400,000
	Main System Impact Fees	-	-	-	400,000	-	-	-	400,000
T4	RRRF Nutrient Removal & Upgrade Project with Integral Clarification & Filtration and Maintenance Garage	14,637,300	10,372,605	-	-	-	-	-	25,009,905
	USDA Loan	10,628,600	8,775,155	-	-	-	-	-	19,403,755
	DE SRF/RZED Bond	3,918,700	1,597,450	-	-	-	-	-	5,516,150
	Operating Revenue	90,000	-	-	-	-	-	-	90,000
T5	Land Acquisition & Permitting to Extend Effluent Flow Limitations beyond Stream Discharge (Wilkins, Zettlemoyer, lands adjacent to existing & other land conservation)	4,600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,600,000
	Main System Capital Improvement Fees, Treatment portion	4,600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,600,000
T6	Replace Pumps and Valves at Recycle Pump Stations 1 & 2	80,000	80,000	-	-	-	-	-	160,000
	Operating Revenues	80,000	80,000	-	-	-	-	-	160,000
T7A	Plant-wide Power Generator	895,000	1,402,550	1,320,450	-	-	-	-	3,618,000
	Operating Revenues	60,000	-	-	-	-	-	-	60,000
	Capital Projects Reserve	500,000	-	-	-	-	-	-	500,000
	DE State Revolving Fund Planning Grant	50,000	-	-	-	-	-	-	50,000
	DE SRF/RZED Bond	-	1,402,550	-	-	-	-	-	1,402,550
	USDA Loan #31 & 39	285,000	-	1,320,450	-	-	-	-	1,605,450

Fiscal Year 2017									
	Prior Budget Years	Amended FY 2016	Adopted FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	
	Treatment Plant Upgrades:								
	Project Costs:								
T7B			2,131,000	2,298,500	-	-	-	4,429,500	
	Air Blower System Optimization		2,131,000					2,131,000	
	USDA Loan 39			2,298,500				2,298,500	
	State Revolving Fund Loan								
T8A		200,000						200,000	
	Feasibility Study Energy Efficiency Project	200,000						200,000	
	Working Capital Reserve								
T8B			16,600,100	5,666,700	5,366,700	1,300,000		27,633,500	
	Energy Efficiency Project		16,600,100	5,666,700	5,366,700	1,300,000		27,633,500	
	State Revolving Fund Loan		5,946,600	2,222,200	2,222,200	390,000		10,391,000	
	USDA Loan		10,653,500	3,444,500	3,144,500	910,000		17,242,500	
T8C			3,400,000	1,000,000	1,300,000	1,300,000		7,000,000	
	Biosolids Capacity Expansion		3,400,000	1,000,000	1,300,000	1,300,000		7,000,000	
	State Revolving Fund Loan		1,020,000	300,000	390,000	390,000		2,100,000	
	USDA Loan		2,380,000	700,000	910,000	910,000		4,900,000	
T9			77,000					77,000	
	Site Lighting Replacement		77,000					77,000	
	Operating Revenue		77,000					77,000	
T10			80,000					80,000	
	Digester Safety Access Ladders		80,000					80,000	
	Operating Revenue		80,000					80,000	
T11			60,000					60,000	
	Clarifier Improvement Polymer Feed System		60,000					60,000	
	Working Capital Reserve		60,000					60,000	
T12			73,100					73,100	
	Clarifier Improvement Sludge Blanket Detectors for 4 Units		73,100					73,100	
	Working Capital Reserve		73,100					73,100	
T13			182,000	182,000				364,000	
	Clarifier Improvement Floor Rehabilitation - 2 units		182,000	182,000				364,000	
	Working Capital Reserve		182,000					182,000	
	<b>Total Treatment Plant Upgrades</b>	<b>22,557,300</b>	<b>24,683,650</b>	<b>10,307,200</b>	<b>7,426,700</b>	<b>2,060,000</b>	<b>160,000</b>	<b>80,050,005</b>	



Fiscal Year 2017		Prior Budget Years		Amended FY 2016	Adopted FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	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
	<b>Working Capital Reserves</b>	<b>1,480,000</b>								<b>1,480,000</b>
CS2	DSWA Sandtown Leachate Transmission System (Planning, Design & Construction)	1,550,000								1,550,000
	<b>Aid-In-Construction (DSWA Loan)</b>	<b>1,550,000</b>								<b>1,550,000</b>
CS3	North Central Bypass (Sewer Relief Route & US13 Repairs)	1,000,000		450,000						1,450,000
	<b>Working Capital Reserve</b>	<b>1,000,000</b>		<b>450,000</b>						<b>1,450,000</b>
CS4	Pipeline Condition Assessment				100,000	100,000	100,000			300,000
	<b>Operating Revenue</b>				<b>50,000</b>	<b>50,000</b>	<b>50,000</b>			<b>150,000</b>
	<b>DE State Revolving Fund Planning Grant</b>				<b>50,000</b>	<b>50,000</b>	<b>50,000</b>			<b>150,000</b>
	<b>Total Conveyance System Upgrades</b>	<b>4,030,000</b>		<b>450,000</b>		<b>100,000</b>	<b>100,000</b>			<b>4,780,000</b>

Fiscal Year 2017									
	Prior Budget Years	Amended FY 2016	Adopted FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	
	Sanitary Sewer Districts: Project Costs:								
SSD1	East Dover Area Sanitary Sewer Expansion State Revolving Fund Loan	1,423,107 1,423,107	-	-	-	-	-	1,423,107 1,423,107	
SSD2A	Double Run Hilltop Area Sanitary Sewer Expansion, Phase 1 District Expansion Fees State Revolving Fund Grant State Revolving Fund Loan	1,046,000 100,000 811,000 135,000	-	-	-	-	-	1,046,000 100,000 811,000 135,000	
SSD2B	Double Run Hilltop Area Sanitary Sewer Expansion, Phase 2 USDA Loan USDA Grant	- - -	374,000 94,000 280,000	-	-	-	-	374,000 94,000 280,000	
SSD3	Milford Neck Area Sanitary Sewer Expansion USDA Loan USDA Grant	500,000 493,000 7,000	688,000	-	-	-	-	1,188,000 493,000 695,000	
SSD4A	Double Run Area: Paris Villa / London Village Sanitary Sewer Expansion - Ph. 1 Paris Villa USDA Loan USDA Grant	2,526,000 632,000 1,894,000	-	-	-	-	-	2,526,000 632,000 1,894,000	
SSD4B	Double Run Area: Paris Villa / London Village Sanitary Sewer Expansion - Ph. 2 London Village USDA Loan USDA Grant	- - -	1,684,000 421,000 1,263,000	-	-	-	-	1,684,000 421,000 1,263,000	
SSD5	Greater Houston Area Sanitary Sewer Expansion - County portion District Expansion Fees Total Sanitary Sewer Districts	- - 5,495,107	106,000 106,000 2,852,000	-	-	-	-	106,000 106,000 8,347,107	

Fiscal Year 2017		Prior Budget Years	Amended FY 2016	Adopted FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
	<b>Pump Station Upgrades:</b>								
	<b>Project Costs:</b>								
P1	Pump Station 1 - Smyrna Lag Pump Replacement (No Control Upgrade Required) Operating Revenues				75,000 75,000				75,000 75,000
P2A	Pump Station 3 - Dover Suction Valves for Pump 1 & 2 Operating Revenues		50,000 50,000						50,000 50,000
P2B	New Pump - Position 3 Operating Revenues		175,000 175,000						175,000 175,000
P2C	Wetwell Capacity Improvements			500,000	500,000				1,000,000
P2D	Main System Capital Improvement Fees, Transmission Bearing and Seal Replacements Operating Revenues		75,000 75,000	500,000 500,000			75,000 75,000		1,000,000 150,000 150,000
P3	Pump Station 4 - Rising Sun: Pump Replacement Operating Revenues				45,000 45,000				45,000 45,000
P4	Pump Station 7 - Milford: Lead Pump Replacement Operating Revenues				90,000 90,000				90,000 90,000
P5	Pump Station 14 - Isaacs: Lead Pump Replacement Operating Revenues					90,000 90,000			90,000 90,000
P6	Pump Station 17 - Harrington: Influent Management Improvements Operating Revenues	130,000 130,000							130,000 130,000
P7	Pump Station 19 - Caniste Village: Wetwell Rehabilitation Operating Revenues			35,000 35,000					35,000 35,000
P8	Replace Emergency Power Generation for Various Pump Stations Operating Revenues			35,000 35,000		50,000 50,000	50,000 50,000		170,000 170,000
P9	Purchase Spare Pumps for Various Pump Stations Operating Revenues		100,000 100,000		50,000 50,000		50,000 50,000		200,000 200,000
P10	Relocate Control & Transfer Switches for Various Pump Stations Operating Revenues			20,000 20,000		20,000 20,000	20,000 20,000		80,000 80,000
P11	Relocate Septage Screen and Build Pre-Treatment System (W Denneys Road) Septage Loan	1,306,400 1,306,400	293,600 293,600						1,600,000 1,600,000
	<b>Total Pump Stations Upgrades</b>	<b>1,436,400</b>	<b>693,600</b>	<b>590,000</b>	<b>815,000</b>	<b>160,000</b>	<b>195,000</b>		<b>3,890,000</b>

Fiscal Year 2017		Prior Budget Years	Amended FY 2016	Adopted FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Equipment Project Costs:									
E1	Loader	125,000	125,000	-	125,000	125,000	-	-	500,000
E2	Sewer Vacuum Truck	-	120,000	255,000	-	-	-	-	375,000
E3	Pumper Truck	-	-	75,000	75,000	-	-	-	150,000
E4	Farm Tractor	-	-	-	-	-	100,000	-	100,000
E5	Dump Truck	-	-	-	-	75,000	100,000	-	175,000
E6	Portable Pumps	-	-	-	-	75,000	75,000	-	150,000
	Operating Revenues	125,000	245,000	330,000	200,000	275,000	275,000	-	1,450,000
	Total Equipment Projects Costs	125,000	245,000	330,000	200,000	275,000	275,000	-	1,450,000

SUMMARY									
<b>Grand Total Projects Costs</b>		<b>33,643,807</b>	<b>17,096,756</b>	<b>26,703,660</b>	<b>11,422,200</b>	<b>7,961,700</b>	<b>2,530,000</b>	<b>160,000</b>	<b>98,617,112</b>
Total Funding Sources:									
Operating Revenues		485,000	725,000	627,000	565,000	485,000	470,000	-	3,357,000
Working Capital Reserve		2,480,000	650,000	315,100	182,000	-	-	-	3,627,100
Capital Projects Reserves		500,000	-	-	-	-	-	-	500,000
DE State Revolving Fund Delaware Stimulus Funding (ARRA) Loan		633,000	-	-	-	-	-	-	633,000
DE State Revolving Fund/RZED Bond		3,918,700	3,000,000	-	-	-	-	-	6,918,700
DE State Revolving Fund Planning Grant		50,000	-	50,000	50,000	50,000	-	-	200,000
State Revolving Fund Grant		811,000	-	-	-	-	-	-	811,000
State Revolving Fund Loan		1,558,107	-	6,966,600	4,820,700	2,612,200	390,000	-	16,347,607
USDA Loan		12,038,600	9,290,155	16,484,950	4,144,500	4,054,500	910,000	-	46,922,705
USDA Grant		1,901,000	2,231,000	-	-	-	-	-	4,132,000
Main System Capital Improvement Fees, Treatment portion		6,312,000	800,000	760,000	760,000	760,000	760,000	160,000	10,312,000
Main System Capital Improvement Fees, Transmission portion		-	-	500,000	500,000	-	-	-	1,000,000
District Expansion Fees (District Impact Fees)		100,000	106,000	-	400,000	-	-	-	606,000
Aid-In-Construction (DSWA Loan)		1,550,000	-	-	-	-	-	-	1,550,000
Septage Loan		1,306,400	293,600	-	-	-	-	-	1,600,000
<b>Total Funding Sources</b>		<b>33,643,807</b>	<b>17,096,756</b>	<b>26,703,660</b>	<b>11,422,200</b>	<b>7,961,700</b>	<b>2,530,000</b>	<b>160,000</b>	<b>98,617,112</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 Regional Resource Recovery Facility (RRRF). 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 – Double Run**

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 project removes the spoils (estimated at 11,000 CY) and restores the area to its original wetland condition. In the Spring of 2016, the existing storm water management pond will be re-routed through new grass buffer strips into the created wetland area. This will allow Kent County to gain nutrient credits for expanding its capacity. The funding source is State of Delaware State Revolving Fund Stimulus Funding (ARRA) Loan and Main System Impact Fees – Treatment Portion.

**T3. TMDL Offsite Nutrient Reduction Project – Additional Site –**

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

**T4. RRRF Nutrient Removal & Upgrade Project with Integral Clarification & Filtration and Maintenance Garage**

The Kent County Regional Resource Recovery Facility (RRRF)'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. However for wage rate issues, the construction portion will now be funded by USDA Loan while the DE SRF/RZED Bond will only fund the equipment pre-purchase.

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 RRRF Nutrient Removal & Upgrade Project.

Another component of this project is to construct a 70' by 90' garage for storing tools, equipment and vehicles. The funding for this portion of the project is Operating Revenue.

**T5. 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 biosolids to meet projected loads. The funding source is Main System Capital Improvement Fees - Treatment Portion.

**Treatment Plant Upgrades Continued****T6. 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 RRRF. The units were installed in 2002 and have a life expectancy of about ten (10) years. The funding source is Operating Revenues.

**T7A. Plant-wide Power Generator**

This is the purchase and installation of a Plant-wide Power Generator which will serve as a power backup. The RRRF will participate in Delaware's Electric's load control program allowing compensation for reducing the RRRF's electric load during peak periods. The funding sources are Operating Revenue, Capital Projects Reserves, State of Delaware Revolving Fund Planning Grant, State of Delaware Revolving Fund/RZED and USDA Loans.

**T7B. Air Blower System Optimization**

This project includes the study of the RRRF's air supply expansion and blower replacement options and design of the preferred alternative. The funding sources are USDA Loan and State of Delaware Revolving Fund Loan.

**T8A. Feasibility Study Energy Efficiency Project**

This project is to analyze the efficiency of the wastewater facility's electric energy usage of the diffuser system in the aeration basins and the biosolids' processing to determine if enough energy savings will be generated to fund the capital outlay necessary for replacement equipment. The funding source is Working Capital Reserves.

**T8B. Energy Efficiency Project**

In the case the Energy Efficiency Feasibility Study projects savings will be viable, this projects will potentially replace the existing system with new technologies which are more energy efficient and more advantageous for onsite energy generation. The State Procurement lays out an approach using the selected 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 State Revolving Fund Loan and USDA Loan.

**T8C. Biosolids Capacity Expansion**

This project will study the options for biosolids capacity expansion which may include construction of additional passive solar drying chambers and/or replacement of the gas dryers and associated processing equipment at the RRRF. The project will include design and construction. The proposed funding source is USDA Loan and State of Delaware Revolving Fund Loan. This project will generate power onsite and excess energy may be sold to through a power purchase agreement.

**T9. Site Lighting Replacement**

The current street lights are high energy consumption and at the end of their useful life. The new style is a low energy LED with high lumen output for better visibility. The funding source is Operating Revenue.

**Treatment Plant Upgrades Continued****T10. Digester Safety Access Ladders**

Digester Safety Access Ladders are needed to safely enter and egress the digesters when require cleaning is performed. This will provide protection from an accidental fall. The funding source is Operating Revenue.

**T11. Clarifier Improvements: Continuous Polymer Feed System**

The Continuous Polymer Feed System which is used for injecting polymer into the clarifiers will save time and improve consistency of the polymer allowing enhanced coagulation. Enhanced coagulation will reduce the TSS exiting the plant in the effluent. The funding source is Working Capital Reserve.

**T12. Clarifier Improvements: Sludge Blanket Detectors for 4 units**

This project brings new technology for the sludge blanket detectors. The new technology will produce accurate results for depth readings while reducing dangerous conditions for staff during storms. The funding source is Working Capital Reserves.

**T13. Clarifier Improvements: Floor Rehabilitation of 2 units**

The concrete skim coat on the bottom of two clarifiers is peeling off, entering the waste stream and causing maintenance issues. The floors of the two clarifiers need to be recoated with an epoxy to prevent additional peeling. The source of funding is Working Capital Reserves.

**Conveyance System Expansion and Upgrades****CS1. Little Heaven Transmission System Relocation Design and ROW Acquisition**

This project replaces 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 County's overall share of the relocation cost is capped at \$1,480,000 under the agreement with DeIDOT. The design, rights-of-way acquisition and permitting are ongoing. Kent County portion of the project is funded by Working Capital Reserves.

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

This project provides 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 RRRF. The project includes planning, design and construction. 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. This project is required due to a sanitary sewer overflow. The funding source is Working Capital Reserve.

**CS4. Pipeline Condition Assessment**

The Pipeline Condition Assessment project will evaluate the condition of sanitary sewer transmission system for all pipes, 12 inches in diameter. The results of the assessment may lead to a rehabilitation phase. The funding sources for the assessment are Operating Revenue and DE State Revolving Planning Grant.



**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.

**SSD2A. 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 Expansion Fees, State of Delaware Revolving Fund Grant and State of Delaware Revolving Fund Loan.

**SSD2B. 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 Phase 2 expansion will serve 46 existing units. 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.

**SSD4A. 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 addresses Paris Villa and will service 157 EDUs. The funding sources are a USDA Loan and a USDA Grant.

**SSD4B. 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.

**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.

**P2C. Pump Station 3 (Dover) Wetwell Capacity Improvements**

There has been ongoing concern that the wet well capacity at this pump station is reaching its limit, due to increased flows. To increase the capacity of the wet well in this pump station, many alternatives have been researched. Currently, the most feasible alternative is to install a new wetwell constructed of fiberglass adjacent to the existing wetwell and connect them with a pipe. The funding source is Main System Capital Improvement Fees, Transmission.

**P2D. Pump Station 3 (Dover) Pump Bearings and Seal Replacements**

Overtime pump bearings and seals wear, leading to increased vibration and leaks which if not repaired can lead to larger, more expensive maintenance issues. This item includes the replacement of bearings and seals for the lead pump, as it is used the most. Funding is Operating Revenue.

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

This is a high efficiency unit that runs all the time and usually has a five (5) year replacement. However given the condition of the current pump, replacement has been moved out to Fiscal Year 2018. 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 2019, 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) 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 Operating Revenue.

**Pump Station Upgrades Continued****P7. Pump Station 19 Wetwell Rehabilitation**

The wetwell and the platform in the wetwell are in disrepair. Lining the wetwell with fiberglass is the recommended method of repair. The funding source is Operating Revenue.

**P8. Replace Emergency Power Generator for Various Pump Stations**

There are a combined total of 97 pump stations and lift stations. Replacement of generator equipment is continuous. The next replacement cycle will be in fiscal year 2017. The funding source is Operating Revenue.

**P9. Purchase Spare Pumps for Various 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 Control and Transfer Switches**

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

**P11. Relocate Septage Screen and Build Pre-Treatment System ( W. Denneys Road)**

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 will be discontinued at the PS1 and PS8 locations. The funding source is Septage Loan.

**Equipment**

- E1. Loader  
This project will replace an existing piece of equipment. The funding source is Operating Revenue.
- E2. Sewer Vacuum Truck  
This project will replace an existing piece of equipment utilized in the maintenance operation. The funding source is Operating Revenue.
- E3. Pumper Truck  
This project will replace an existing piece of equipment utilized in the maintenance operation. The funding source is Operating Revenue.
- E4. Farm Tractor  
This project will replace an existing piece of equipment utilized in the maintenance operation. The funding source is Operating Revenue.
- E5. Dump Truck  
This project will replace an existing piece of equipment utilized in the maintenance operation. The funding source is Operating Revenue.
- E6. Portable Pumps  
This project is the purchase portable pumps. Purchase of 4" diameter and 6" diameter pumps allows more versatility to meet field conditions for flow. The funding source is Operating Revenue.

## Landfill Fund

### Function

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

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

The HLCC's total potential cash out budget covering 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 2014</b>	<b>Actual FY 2015</b>	<b>Amended FY 2016</b>	<b>Adopted FY 2017</b>
<b>Beginning Fund Balance</b>	<b>\$ 582,071</b>	<b>\$ 569,274</b>	<b>\$ 562,656</b>	<b>\$ 553,556</b>
<b>Revenues</b>				
Interest	1,008	1,867	1,500	1,200
Contribution from HLCC	9,282	1,546	-	-
<b>Total</b>	<b>10,290</b>	<b>3,413</b>	<b>1,500</b>	<b>1,200</b>
<b>Expenses</b>				
Legal & Consulting	16,127	3,070	2,500	2,500
Operational Supplies	3	2	-	-
Equipment/Depreciation	2,190	2,190	2,100	2,200
Sewer Fund Management Fee		-	1,000	1,000
Indirect Costs	4,767	4,769	5,000	5,000
<b>Total</b>	<b>23,087</b>	<b>10,031</b>	<b>10,600</b>	<b>10,700</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 569,274</b>	<b>\$ 562,656</b>	<b>\$ 553,556</b>	<b>\$ 544,056</b>

<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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Operational Insurance	160	150	300	300
Indirect Costs	47,420	50,300	50,300	50,800
Administrative Services	113,023	115,500	124,200	124,700
Office Supplies	95	109	100	1,900
Legal & Contractual Services	467	10,100	500	500
Vehicle Expenses	1,283	1,717	1,700	1,700
Electric Company Charges	720,596	723,567	722,800	766,400
Capital Expenditures	5,566	6,297	-	-
<b>Total</b>	<b>\$ 888,610</b>	<b>\$ 907,740</b>	<b>\$ 899,900</b>	<b>\$ 946,300</b>

## Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2017	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name					
1	Briar Park	141	12,375	12,603	10,700	11,700
2	Kent Acres	135	7,041	6,712	7,100	7,400
3	Rodney Village	381	26,501	23,504	26,100	27,300
4	Capitol Park	212	17,223	15,976	17,400	17,800
6	Richardson Estates	22	1,128	1,057	1,200	1,200
8	Moores Lake	236	17,627	16,046	17,900	18,700
9	Old Mill Acres I	64	3,741	3,473	3,900	4,000
10	Northridge	128	7,657	7,650	8,100	7,900
11	Brookdale Heights	61	5,580	5,811	4,700	5,300
13	Windswept	58	5,650	5,838	4,600	5,200
14	Star Hill	174	12,570	10,601	9,000	9,300
20	Generals Greene	97	-	5,382	4,400	4,900
21	Tamarac/Burwood	31	3,654	3,801	3,000	3,400
22	Sheffield Farms	121	9,856	10,386	8,200	9,300
23	Kentbourne	52	6,272	6,655	5,200	5,900
24	Eagles Nest	99	6,724	6,058	6,700	7,100
25	Old Mill Acres II	77	5,921	5,450	6,100	6,400
26	Pennwood	141	11,138	10,031	11,000	11,600
27	Hidden Acres	95	11,570	12,248	9,600	10,900
28	Windy Way	53	2,638	2,645	2,800	2,700
39	Brookfield	134	13,861	14,733	11,600	13,200
41	Stonegate	181	18,130	18,906	15,200	17,100
42	John-Charlton Estates	56	6,663	6,978	5,500	6,300
44	Wild Quail	185	7,828	7,823	8,500	8,000
48	Sandy Hills	175	12,167	15,898	12,600	14,000
49	Pleasant Woods	19	1,049	1,047	1,100	1,100
51	Normansmeade	60	3,255	3,246	3,400	3,300
54	Winding Ridge	46	2,545	2,554	2,700	2,600
55	Kentwood	284	10,434	9,775	10,700	11,100
56	Riverview Estates	167	7,621	7,609	8,000	7,800
57	Jonathans Landing	174	10,363	7,833	8,200	8,000
58	Misty Pines	56	7,889	8,368	6,500	7,400
59	South Glen	27	1,485	1,454	1,500	1,500
60	Summerfield Village	18	1,459	1,442	1,500	1,500
61	Carlisle Village IV	63	2,878	2,876	3,000	2,900
62	Canterville	39	1,755	1,765	1,800	1,800
63	Church Creek	135	11,655	12,174	9,700	11,000
64	Meadow Ridge	30	1,922	1,904	2,000	1,900
66	Magnolia Meadows	67	3,804	3,793	4,000	3,900
67	Moores Meadows	110	11,609	13,424	10,400	11,700
68	The Orchards	176	22,117	22,854	17,400	20,100
71	Oaknoll	69	3,924	3,906	4,100	4,000
72	Fields of Magnolia	51	5,439	5,716	4,500	5,100
73	Pleasant Hill Farms	89	8,845	9,333	7,400	8,400



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

Street Light District		Number of Customers Estimated for FY 2017	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name					
74	Chimney Hill	221	12,010	11,963	12,600	12,300
75	Dykes Branch	239	21,482	22,715	18,100	20,400
76	Crystal Creek	18	1,315	1,297	1,400	1,300
77	Meadowbrook Acres	183	6,949	6,365	6,500	6,100
78	Village of Wild Quail	84	4,468	4,440	4,700	4,500
79	Hunters Ridge	65	3,970	3,950	4,200	4,100
80	Maplehurst	13	1,055	1,040	1,100	1,100
81	Doe Run	31	3,580	3,771	3,000	3,400
83	Cardinal Hills	65	4,320	4,301	4,500	4,400
84	Rolling Meadows	85	4,505	4,481	4,700	4,600
85	Village Drive	16	891	905	900	900
86	Twelve Oaks	42	5,821	5,308	6,000	6,300
87	Carlisle Village I, II, III	173	7,887	7,872	8,300	8,000
88	Planters Woods	100	5,486	5,480	5,800	5,600
89	Garrison Lake West/Fairway	27	1,811	1,766	1,800	1,800
90	Traybern	43	4,797	5,047	4,000	4,500
92	Wynn Wood	182	21,717	22,881	18,000	20,500
93	Mt. Vernon Estates	76	6,885	7,194	5,700	6,500
94	Jacksons Ridge	52	5,439	5,819	4,500	5,200
95	Planters Run	80	5,298	5,551	4,500	5,000
96	Pleasant Valley	40	2,646	2,637	2,800	2,700
97	Stag Crossing	42	2,336	2,359	2,500	2,400
98	Fernwood	73	6,074	6,539	5,100	5,700
99	Burtonwood Village	96	5,401	5,447	5,700	5,500
100	Chestnut Ridge	36	2,143	2,134	2,200	2,200
101	Lakeshore Village	459	23,795	23,722	25,000	24,100
102	Pheasant Pointe II	61	3,354	3,350	3,600	3,400
103	Brenford Station	217	10,105	10,078	10,500	10,300
104	Rockland Hills	82	4,438	4,424	4,600	4,500
105	Greenview/Highview Acr.	102	10,084	9,243	10,400	11,000
106	Grand Oaks	95	7,297	6,736	7,500	7,800
107	Rockland West	45	2,686	2,669	2,800	2,700
108	Derbywood	34	3,766	3,841	3,100	3,500
109	Otter Run	53	3,250	3,232	3,400	3,300
110	Twin Willows	158	8,100	8,083	8,600	8,400
111	Grandview Meadows	53	6,528	6,865	5,400	6,200
112	Quail Landing	86	9,102	9,602	7,600	8,600
113	Riverside	83	9,574	10,049	8,000	9,000
114	Wicksfield	202	15,159	13,902	14,200	14,100
115	Stonewater Creek	37	2,733	2,709	2,900	2,800
118	Weatherstone Crossing	61	7,927	8,569	6,600	7,500
120	Chestnut Ridge Sec 2	56	3,243	3,233	3,400	3,300
121	Pine Ridge	91	4,286	4,277	4,500	4,300
122	Heritage Trace	149	6,803	7,194	7,700	7,400
123	Providence Hill	29	1,739	1,739	1,800	1,800

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

Street Light District		Number of Customers Estimated for FY 2017	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name					
124	Stone Ridge	81	6,278	5,779	6,500	6,800
126	Country Field	60	7,398	7,799	6,100	7,000
127	Pinehurst Village	128	6,311	6,295	6,600	6,500
128	Laureltowne	100	3,176	3,868	3,900	3,900
129	Point Landing	96	4,352	3,429	3,600	3,500
130	Harmony Hill	31	2,019	1,947	1,700	1,900
131	The First Tenth	15	1,335	1,261	1,400	1,500
132	Estates at Wild Quail	98	10,163	12,740	17,800	19,200
133	Longacre Village	223	19,235	18,462	20,800	20,700
134	Whitetail Run	126	11,105	11,150	10,100	11,600
135	Brenford Woods	110	3,708	3,731	3,900	3,800
136	Hampton Hills	47	10,032	10,727	8,000	9,300
137	Jockey Hollow	89	3,644	3,636	3,800	4,600
138	Satterfield	119	11,244	8,055	14,200	13,600
139	Spring Meadow	246	7,143	7,147	7,600	7,300
140	Meadows at Chestnut Ridge	118	4,647	4,636	4,900	4,700
141	Townsend Fields	53	2,975	2,925	3,100	3,100
143	Olde Field Village	51	2,010	2,000	2,100	2,000
144	Breeders Crown Farm	63	5,538	5,654	4,600	5,200
145	Courseys Point	59	2,342	2,369	2,500	3,400
146	Garrison Circle	29	1,271	1,268	1,300	1,300
147	Rsrv Chestnut Ridge	288	16,794	15,574	18,300	17,500
149	Timber Mills	86	3,305	3,306	3,500	3,400
150	Pintail Point	38	4,699	4,699	4,800	4,800
151	Champions Club Johnathans Landing	158	5,761	6,255	7,900	9,000
152	Roesville Estates	74	2,948	3,363	3,700	3,600
153	Barrett Farms	41	5,268	5,297	4,200	4,800
157	Village of Eastridge	106	4,941	7,071	7,800	8,500
158	Willowwood	233	8,426	9,274	10,500	9,900
161	Hazel Farm	167	20,632	26,216	25,200	22,400
163	Pickering Point	48	1,750	1,883	2,000	1,900
164	Quail's Nest	80	6,352	6,454	5,400	6,000
165	Hunters Run	41	7,052	7,605	5,900	6,800
166	Lynnwood Village	42	3,508	3,951	3,600	4,000
167	Dogwood Meadows	102	4,521	4,521	4,800	4,600
168	Fiddlers Creek	40	3,822	3,103	3,100	3,500
169	Village of Noble Pond	185	13,520	21,353	15,300	19,500
170	East Bay Point	38	5,175	5,583	4,600	5,200
171	Wood Field	226	13,242	13,230	13,900	13,600
172	Willow Grove	44	5,910	5,714	4,300	5,300
173	Robin Hill	18	1,466	1,260	1,300	1,300
175	Fox Hollow	59	2,153	2,174	2,100	2,200
176	Victoria Meadows	25	1,709	2,156	1,400	1,700
177	Green Hill Farm Estates	17	-	2,907	2,600	2,900
178	Alexanders Village	48	-	-	-	2,300
<b>Grand Total</b>		<b>13,122</b>	<b>914,698</b>	<b>939,944</b>	<b>899,900</b>	<b>946,300</b>

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

Street Light District		Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name				
1	Briar Park	86.05	86.84	75.96	82.95
2	Kent Acres	50.77	47.23	52.43	54.73
3	Rodney Village	65.97	60.63	68.43	71.70
4	Capitol Park	78.01	71.72	81.90	83.93
6	Richardson Estates	51.27	47.86	52.77	54.82
8	Moores Lake	74.61	67.93	75.64	79.29
9	Old Mill Acres I	58.19	53.94	60.19	62.89
10	Northridge	59.71	59.71	63.60	61.55
11	Brookdale Heights	90.96	94.65	76.45	86.10
13	Windswept	95.25	100.10	79.76	90.26
14	Star Hill	56.63	57.32	51.91	53.27
20	Generals Greene	-	55.00	45.22	50.43
21	Tamarac/Burwood	115.50	121.39	96.69	109.13
22	Sheffield Farms	80.91	85.41	68.08	76.88
23	Kentbourne	119.68	127.14	99.52	113.43
24	Eagles Nest	67.41	61.18	67.38	72.00
25	Old Mill Acres II	76.77	70.74	79.58	83.55
26	Pennwood	78.69	70.24	78.35	82.11
27	Hidden Acres	121.62	128.55	100.97	115.07
28	Windy Way	49.52	49.52	52.24	50.81
39	Brookfield	103.28	109.66	86.86	98.49
41	Stonegate	100.06	104.92	83.77	95.24
42	John-Charlton Estates	118.25	124.18	98.97	111.86
44	Wild Quail	42.23	42.23	45.71	43.40
48	Sandy Hills	82.86	90.82	72.03	79.95
49	Pleasant Woods	54.90	54.90	58.03	56.35
51	Normansmeade	54.21	54.07	56.93	55.50
54	Winding Ridge	55.21	55.02	58.63	56.86
55	Kentwood	36.74	34.42	37.63	39.05
56	Riverview Estates	45.61	45.56	47.90	46.70
57	Jonathans Landing	44.96	44.91	47.23	46.04
58	Misty Pines	140.54	148.12	116.43	132.86
59	South Glen	54.06	53.74	56.50	55.19
60	Summerfield Village	80.58	80.10	84.28	82.46
61	Carlisle Village IV	45.58	45.58	47.93	46.75
62	Canterville	44.46	44.24	46.17	45.34
63	Church Creek	86.22	89.89	72.17	81.50
64	Meadow Ridge	64.05	63.48	66.47	64.97
66	Magnolia Meadows	56.66	56.53	59.66	58.07
67	Moores Meadows	105.51	120.74	94.82	105.74
68	The Orchards	125.63	129.63	98.79	114.00
71	Oaknoll	56.64	56.39	59.24	57.90
72	Fields of Magnolia	106.49	111.94	88.85	100.81
73	Pleasant Hill Farms	99.37	104.46	83.04	94.14

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

Street Light District		Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name				
74	Chimney Hill	54.15	54.08	57.06	55.55
75	Dykes Branch	89.21	94.52	75.61	85.30
76	Crystal Creek	72.81	71.85	75.45	73.84
77	Meadowbrook Acres	33.61	33.61	35.44	33.23
78	Village of Wild Quail	52.94	52.74	55.38	54.12
79	Hunters Ridge	61.02	60.75	63.99	62.43
80	Maplehurst	80.47	79.80	83.73	82.15
81	Doe Run	115.50	121.65	96.34	109.11
83	Cardinal Hills	66.20	65.93	69.56	67.81
84	Rolling Meadows	52.80	52.70	55.61	54.12
85	Village Drive	55.61	55.61	58.63	57.87
86	Twelve Oaks	138.60	126.38	142.36	150.26
87	Carlisle Village I, II, III	45.30	45.30	47.69	46.45
88	Planters Woods	54.77	54.77	57.97	56.10
89	Garrison Lake West/Fairway	65.51	64.87	68.16	67.09
90	Traybern	111.57	117.37	92.94	105.61
92	Wynn Wood	119.17	125.68	99.11	112.80
93	Mt. Vernon Estates	89.77	94.34	75.36	85.19
94	Jacksons Ridge	104.48	111.10	87.08	99.12
95	Planters Run	66.22	69.33	56.20	63.00
96	Pleasant Valley	66.14	65.93	69.60	68.10
97	Stag Crossing	55.62	55.62	58.90	57.21
98	Fernwood	81.87	86.40	69.23	77.95
99	Burtonwood Village	56.20	56.02	58.97	57.53
100	Chestnut Ridge	59.52	59.28	62.33	60.89
101	Lakeshore Village	51.60	51.58	54.42	52.41
102	Pheasant Pointe II	54.90	54.90	58.33	56.39
103	Brenford Station	46.10	46.10	48.55	47.27
104	Rockland Hills	53.90	53.70	56.40	55.11
105	Greenview/Highview Acr.	98.73	90.52	102.44	107.84
106	Grand Oaks	76.80	70.90	78.81	82.59
107	Rockland West	59.68	59.30	62.35	60.57
108	Derbywood	107.79	112.57	90.47	102.09
109	Otter Run	61.18	60.86	64.14	62.53
110	Twin Willows	51.22	51.10	54.47	53.01
111	Grandview Meadows	122.90	129.34	102.23	116.31
112	Quail Landing	105.44	110.87	88.06	99.88
113	Riverside	115.12	121.05	95.90	108.93
114	Wicksfield	75.01	68.76	70.39	69.56
115	Stonewater Creek	73.45	73.21	77.57	75.35
118	Weatherstone Crossing	129.95	140.47	107.78	123.07
120	Chestnut Ridge Sec 2	57.61	57.61	60.87	59.20
121	Pine Ridge	46.82	46.82	49.35	47.79
122	Heritage Trace	48.59	48.53	51.53	49.93
123	Providence Hill	59.96	59.96	63.33	61.66

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

Street Light District		Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name				
124	Stone Ridge	77.49	71.35	80.31	84.42
126	Country Field	123.30	129.68	102.40	116.70
127	Pinehurst Village	49.25	49.18	51.76	50.46
128	Laureltowne	35.18	39.50	39.19	39.09
129	Point Landing	35.72	35.72	37.38	36.52
130	Harmony Hill	64.51	62.75	55.44	61.52
131	The First Tenth	89.00	82.49	92.72	97.22
132	Estates at Wild Quail	166.11	166.11	181.26	195.74
133	Longacre Village	100.02	90.68	93.26	92.81
134	Whitetail Run	106.75	96.93	80.33	91.88
135	Brenford Woods	33.66	33.59	35.05	34.30
136	Hampton Hills	209.38	226.76	170.23	198.11
137	Jockey Hollow	40.94	40.85	42.77	41.13
138	Satterfield	116.31	67.69	119.30	94.52
139	Spring Meadow	29.02	29.02	31.05	29.58
140	Meadows at Chestnut Ridge	39.19	39.19	41.16	40.11
141	Townsend Fields	55.09	55.09	58.72	58.21
143	Olde Field Village	39.38	39.21	40.91	40.12
144	Breeders Crown Farm	87.79	89.39	72.93	82.08
145	Courseys Point	39.70	40.14	42.12	47.08
146	Garrison Circle	43.52	43.22	44.98	44.28
147	Rsrv Chestnut Ridge	65.36	54.05	63.57	60.72
149	Timber Mills	38.31	38.31	40.12	39.20
150	Pintail Point	123.66	123.66	127.03	125.26
151	Champions Club Johnathans Landing	42.97	42.03	50.30	45.71
152	Roesville Estates	40.47	45.45	49.62	47.99
153	Barrett Farms	122.76	129.20	102.25	116.24
157	Village of Eastridge	86.67	96.73	73.28	79.81
158	Willowwood	41.09	38.70	43.70	41.02
161	Hazel Farm	151.67	169.54	150.64	110.50
163	Pickering Point	36.35	39.23	41.19	40.15
164	Quail's Nest	79.36	80.64	67.01	75.30
165	Hunters Run	171.99	183.61	144.75	165.54
166	Lynnwood Village	104.20	94.08	86.30	96.08
167	Dogwood Meadows	44.32	44.32	46.58	45.43
168	Fiddlers Creek	92.63	77.58	77.36	87.90
169	Village of Noble Pond	92.65	115.42	82.97	87.00
170	East Bay Point	134.78	146.45	121.45	137.29
171	Wood Field	58.47	58.39	61.68	59.99
172	Willow Grove	129.05	129.16	98.48	121.34
173	Robin Hill	81.44	69.64	73.56	71.67
175	Fox Hollow	36.50	36.85	35.97	36.51
176	Victoria Meadows	100.50	126.85	81.41	101.06
177	Green Hill Estates	-	126.50	105.32	115.16
178	Alexanders Village	-	-	-	48.00

## Trash Collection Fund

### Function

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

There are currently 138 active Trash Collection Districts. The fiscal year 2017 budget projects approximately 13,807 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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Operational Insurance	481	450	500	500
Indirect Costs	47,420	50,300	50,300	50,800
Administrative Services	108,634	110,086	122,200	129,300
Office Supplies	347	368	500	500
Operating Supplies	-	115	-	-
Furniture & Equipment	84,676	51,913	133,100	137,000
Legal & Contractual Services	1,796	1,009	2,000	500
Vehicle Expenses	3,850	5,159	4,500	4,500
Miscellaneous	212	144	500	500
Trash Collection	2,664,906	3,184,170	3,015,700	3,096,600
<b>Total</b>	<b>\$ 2,912,322</b>	<b>\$ 3,403,714</b>	<b>\$ 3,329,300</b>	<b>\$ 3,420,200</b>

## Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2017	Yard Waste	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name						
1	Briar Park	141	Y	35,970	36,977	36,000	36,000
2	Kent Acres	139	Y	35,558	36,717	35,400	35,400
3	Rodney Village	395	Y	100,312	102,056	100,700	100,700
4	Capitol Park	211	Y	52,727	53,881	52,300	53,800
5	Taylor Estates	53	Y	13,321	13,862	13,500	13,500
6	Richardson Estates	37	Y	9,344	9,481	9,400	9,400
7	Woodland Beach	62	N	13,734	14,338	13,800	13,800
8	Moore's Lake	563	Y	140,928	144,347	143,600	143,600
9	South Old Mill Road	190	Y	47,736	48,677	48,500	48,500
10	Northridge Trailer Park	123	Y	30,782	31,430	31,400	31,400
11	Brookdale	60	Y	15,052	15,395	15,300	15,300
12	S Dover Manor	313	Y	78,256	80,400	79,800	79,800
14	Star Hill	265	Y	67,524	69,621	67,100	67,600
15	Woodbury	62	N	13,385	13,983	13,800	13,800
16	Richardson Circle/Holly Circle	96	N	20,966	22,159	21,400	21,400
17	Orchard/Hillside/Cntrbry Trails	136	N	29,467	30,449	30,300	30,300
18	Felton Heights	84	Y	21,621	21,670	21,400	21,400
19	Royal Grant	219	Y	54,565	55,848	55,800	55,800
20	Generals Greene	96	Y	24,095	24,667	24,200	24,500
24	Eagles Nest	103	Y	25,904	26,269	26,300	26,300
25	Old Mill Acres II	87	Y	21,780	22,200	22,200	22,200
27	Hidden Acres	95	Y	23,785	24,259	24,200	24,200
28	Brighton Place/Windy Way	54	Y	13,567	13,869	13,800	13,800
29	Hickory Dale	207	Y	52,154	53,037	52,800	52,800
30	Cypress Gardens	114	Y	29,104	29,193	29,100	29,100
31	DuPont Manor	72	Y	20,810	18,476	18,100	18,400
32	Garrisons Lake I	85	Y	21,484	21,826	21,700	21,700
33	Lakewind	70	N	15,224	15,649	15,600	15,600
34	Woodshaven	146	Y	36,721	37,238	37,200	37,200
35	Hazelwood	39	Y	9,628	10,068	8,700	9,900
36	Hunters Point	86	Y	21,530	21,941	21,900	21,900
37	Artis Drive	61	N	13,215	13,782	13,600	13,600
38	North Magnolia	245	Y	61,657	62,760	62,500	62,500
39	Brookfield	148	Y	37,052	37,831	37,700	37,700
40	Bakers Choice	56	Y	14,201	14,493	14,300	14,300
41	Stonegate	180	Y	45,049	45,950	45,900	45,900
43	Green Briar	32	Y	8,105	8,187	8,200	8,200
44	Wild Quail	177	Y	44,336	45,200	45,100	45,100
45	Messina Hill	49	Y	12,480	12,608	12,500	12,500
46	South Camden	151	Y	37,963	38,512	38,300	38,500
47	Persimmon Lane	57	N	12,278	12,742	12,700	12,700
48	Sandy Hills	176	Y	32,872	38,904	39,800	44,900
49	Pleasant Woods	26	N	5,632	5,821	5,800	5,800
50	West Magnolia	50	N	10,824	11,167	11,200	11,200
51	Normansmeade	59	Y	14,761	15,053	15,000	15,000

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

Trash Collection District		Number of Customers Estimated for FY 2017	Yard Waste	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name						
52	Foxhall/Courtside	34	N	7,147	7,376	7,400	7,600
53	Winmil	32	Y	8,030	8,173	8,200	8,200
54	Winding Ridge	45	Y	11,006	11,251	11,200	11,500
56	Riverview Estates	225	Y	56,295	57,435	57,400	57,400
57	Jonathans Landing	157	Y	34,635	36,355	36,700	40,000
58	Misty Pines	63	Y	15,534	16,032	16,100	16,100
61	Carlisle Village IV	63	Y	15,778	16,078	16,100	16,100
63	Church Creek	129	Y	32,295	33,008	32,900	32,900
64	Meadow Ridge	30	Y	7,500	7,650	7,700	7,700
65	Beaver Runne II	72	Y	18,064	18,433	18,400	18,400
66	Magnolia Meadows	70	Y	17,284	17,618	17,600	17,900
67	Moores Meadows	124	Y	30,257	31,075	31,100	31,600
68	The Orchards	160	Y	38,761	40,191	40,300	40,800
69	Bowers Beach	118	Y	29,973	30,496	30,100	30,100
70	Baileys	42	N	9,075	9,369	9,400	9,400
71	Oaknoll	69	Y	17,274	17,643	17,600	17,600
72	Fields of Magnolia	51	Y	12,769	13,020	13,000	13,000
73	Pleasant Hill Farms	96	Y	23,890	24,628	24,500	24,500
74	Chimney Hills	221	Y	55,349	56,382	56,400	56,400
78	Village of Wild Quail	77	Y	19,299	19,643	19,600	19,600
79	Hunters Ridge	65	Y	16,265	16,579	16,600	16,600
81	Doe Run	31	N	6,665	6,913	6,900	6,900
82	St. Jones Commons	143	Y	35,814	36,510	36,500	36,500
83	Cardinal Hills	69	Y	17,064	17,655	17,600	17,600
84	Rolling Meadows	85	Y	21,284	21,683	21,700	21,700
86	Twelve Oaks	42	Y	10,500	10,710	10,700	10,700
88	Planters Woods	100	Y	25,041	25,515	25,500	25,500
90	Traybern	43	Y	10,750	10,965	11,000	11,000
91	Frederica West	53	N	11,553	11,918	11,800	11,800
92	Wynn Wood	182	Y	45,555	46,418	46,400	46,400
93	Mount Vernon Estates	78	N	16,860	17,424	17,400	17,400
94	Jacksons Ridge	52	N	11,193	11,681	11,600	11,600
95	Planters Run	80	N	17,200	17,853	17,800	17,800
96	Pleasant Valley	40	N	8,600	8,920	8,900	8,900
97	Stag Crossing	44	N	9,460	9,903	9,800	9,800
98	Fernwood	73	N	15,904	16,899	16,300	16,300
99	Burtonwood Village	96	Y	24,023	24,789	24,500	24,500
100	Chestnut Ridge	92	N	19,839	20,539	20,500	20,500
101	Lakeshore Village	459	Y	115,126	117,269	117,000	117,000
102	Pheasant Pointe II	61	Y	15,273	15,559	15,600	15,600
103	Brenford Station	201	Y	49,528	51,065	51,000	51,300
104	Rockland Hills	73	Y	18,034	18,732	18,600	18,600
106	Grand Oaks	95	Y	23,754	24,225	24,200	24,200
107	Rockland West	45	N	9,678	10,035	10,000	10,000
109	Otter Run	53	N	11,421	11,842	11,800	11,800
110	Twin Willows	151	Y	37,784	38,551	38,500	38,500
111	Grandview Meadows	54	N	11,636	12,059	12,000	12,000



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

Trash Collection District		Number of Customers Estimated for FY 2017	Yard Waste	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
#	Name						
112	Quail Landing	53	Y	9,762	11,868	10,500	13,500
113	Riverside	79	Y	19,768	20,149	20,100	20,100
114	Wicksfield	197	Y	46,237	50,300	50,200	50,200
115	Stonewater Creek	34	N	7,095	7,359	7,400	7,600
116	Wolf Creek	25	N	4,193	5,297	4,900	5,600
117	Irish Hill	105	Y	26,270	26,783	26,800	26,800
118	Weather Stond Crossing	26	Y	1,289	3,050	3,800	6,600
122	Heritage Trace	118	Y	24,792	26,842	27,500	30,100
123	Providence Hills	27	Y	6,731	6,885	6,900	6,900
126	Country Field	60	Y	15,000	15,337	15,300	15,300
127	Pinehurst Village	125	N	26,174	27,670	27,700	27,900
128	Laureltowne	78	Y	15,096	18,255	18,600	19,900
129	Point Landing	63	Y	11,545	12,113	12,200	16,100
130	Harmony Hill	14	N	878	2,494	2,500	3,100
132	Estates at Wild Quail	34	N	4,695	6,728	6,900	7,600
133	Longacre Village	203	N	22,828	34,871	37,500	45,300
135	Brenford Woods	106	Y	23,649	24,984	25,200	27,000
136	Hampton Hills	41	Y	9,190	9,580	9,400	10,500
137	Jockey Hollow	84	Y	14,354	16,702	17,600	21,400
138	Satterfield	95	N	12,586	16,674	17,200	21,200
139	Spring Meadow	244	N	48,662	54,281	54,400	54,400
140	Meadows at Chestnut Rdg.	114	Y	21,346	25,408	25,800	29,100
141	Townsend Fields	33	N	6,020	6,992	7,100	7,400
143	Olde Field Village	20	N	3,889	4,237	4,200	4,500
144	Breeders Crown Farms	60	Y	14,260	14,548	14,500	15,300
145	Coursey's Pointe	42	Y	5,597	8,308	8,400	10,700
147	Reserve at Chestnut Ridge	267	Y	56,726	61,412	62,200	68,100
149	Timber Mills	84	N	15,341	17,787	18,100	18,700
151	Champions Club	143	N	18,267	25,069	26,300	31,900
152	Roesville Estate Sec 1 & 2	56	Y	12,619	14,050	12,300	14,300
153	Barrett Farm	18	N	4,383	4,014	4,000	4,000
155	Deer Meadows	42	Y	10,250	10,689	10,700	10,700
157	Village of Eastridge	65	N	5,848	8,590	9,100	14,500
158	Willowwood	228	N	33,431	44,156	46,400	50,800
159	Plymouth Place	4	N	-	-	-	900
161	Hazel Farms	134	N	19,921	24,369	24,800	29,900
163	Pickering Pointe	48	Y	7,693	11,753	10,700	12,200
165	Hunters Run	6	N	430	446	400	1,300
166	Lynnwood Village	21	N	2,150	3,512	4,000	4,700
167	Dogwood Meadows	28	N	2,114	3,363	3,800	6,200
168	Dickinson Creek	20	N	2,407	2,825	2,900	4,500
169	Village of Noble Pond	149	N	16,915	24,517	26,500	33,200
170	East Bay Point	34	N	4,608	5,880	6,200	7,600
173	Robin Hill	18	Y	3,688	4,464	4,600	4,600
177	Green Hill Farms	6	Y	-	379	1,000	1,500
178	Alexanders Village	48	Y	-	5,105	22,900	12,200
	<b>Grand Total</b>	<b>13,807</b>		<b>3,142,175</b>	<b>3,317,155</b>	<b>3,329,300</b>	<b>3,420,200</b>

## Stormwater Maintenance District

### Function

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

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

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

There are currently 15 active Stormwater Maintenance Districts. The fiscal year 2017 budget projects approximately 1,582 households will be served. The annual fee per property, consist of \$20 for operational cost, \$6 for capital cost and \$2 for administrative cost for a total annual fee of \$28 per property. Commercial fees depend upon equivalent dwelling units (EDU). A complete list of fees can be found in §187-90.4 of the Kent County code.

#### Revenue: Stormwater Maintenance

Departmental Revenue	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Stormwater Management Fees	-	-	24,700	44,300
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,700</b>	<b>\$ 44,300</b>

#### Expenses: Stormwater Maintenance

Departmental Expenses	Actual FY 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
Administrative Services	-	-	1,800	3,200
Operational Expenses	-	-	17,600	31,600
Capital Expenditures	-	-	5,300	9,500
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,700</b>	<b>\$ 44,300</b>

## 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 7/1/16, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$60 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 70% 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 2014	Actual FY 2015	Amended FY 2016	Adopted FY 2017
<b>Beginning Fund Balance</b>	<b>\$ 547,634</b>	<b>\$ 852,137</b>	<b>\$ 900,897</b>	<b>\$ 900,897</b>
<b>Revenues</b>				
Employer Contributions Medical	2,802,294	2,818,919	2,907,000	3,927,700
Employer Contributions Dental	138,570	139,110	147,100	143,000
OPEB Contribution	575,078	658,464	668,600	710,000
Employee Contributions Medical	337,662	354,802	357,500	645,100
Employee Contributions Dental	61,065	62,772	62,600	65,300
Retiree Contributions Medical	42,166	51,932	53,000	92,100
Retiree Contributions Dental	14,174	15,404	15,200	17,000
COBRA Contributions Medical	8,184	466	3,000	5,600
COBRA Contributions Dental	341	-	300	100
Interest Income	76	1	100	100
<b>Total</b>	<b>\$ 3,979,610</b>	<b>\$ 4,101,870</b>	<b>\$ 4,214,400</b>	<b>\$ 5,606,000</b>
<b>Expenses</b>				
Medical Insurance	3,463,776	3,814,970	3,987,600	5,359,900
Claims - Dental	184,616	208,934	196,500	215,000
Reimbursables	200	185	300	300
Administration Fees	20,181	20,963	22,100	22,100
Trustee Fees	3,309	3,058	3,700	3,700
Contractual	3,025	5,000	4,200	5,000
<b>Total</b>	<b>\$ 3,675,107</b>	<b>\$ 4,053,110</b>	<b>\$ 4,214,400</b>	<b>\$ 5,606,000</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 852,137</b>	<b>\$ 900,897</b>	<b>\$ 900,897</b>	<b>\$ 900,897</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 estimated annual actuarial valuation report by Nyhart Co. recommends a contribution of \$2,166,460 for Fiscal Year 2017. The budgeted General Fund portion of the Fiscal Year 2017 pension contribution is \$1,685,560 and the budgeted Sewer Fund portion is \$480,900.

<b>Pension Fund Balance 6/30/14</b>		<b>\$ 34,146,161</b>
<b>Revenues 2015</b>		
Investment Income	169,078	
Employer Contributions		
General Fund	1,220,346	
Sewer Fund	352,700	
Net Appreciation(Depreciation) in Fair Value of		
Investments	1,087,579	
	<b>Total</b>	<b>\$ 2,829,703</b>
<b>Expenditures 2015</b>		
Pension Benefits	2,107,138	
Administration Costs	121,757	
Consultant	26,000	
Actuary Fees	21,872	
	<b>Total</b>	<b>\$ 2,276,767</b>
<b>Fund Balance 6/30/2015</b>		<b>\$ 34,699,097</b>

<b>Retiree Benefits Trust Fund</b>
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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 2017. The budgeted General Fund liability for Fiscal Year 2017 is \$605,311 and the budgeted Sewer Fund liability is \$179,800.

<b>Other Post-Retirement Fund Balance 6/30/14</b>		<b>\$ 13,529,784</b>
<b>Revenues 2015</b>		
Investment Income	283,276	
Employer Contributions		
General Fund	471,916	
Sewer Fund	144,100	
Net Appreciation(Depreciation) in Fair Value of		
Investments	68,177	
<b>Total</b>		<b>\$ 967,469</b>
<b>Expenditures 2015</b>		
Pension Benefits	628,693	
Administration Costs	4,411	
<b>Total</b>		<b>\$ 633,104</b>
<b>Fund Balance 6/30/2015</b>		<b>\$ 13,864,149</b>



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## GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Fiduciary Funds** - Trust and Agency Funds

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

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

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

**Fund** - Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

**Fund Balance** - Excess of an entity's assets over its liabilities.

**General Fund** - General operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds where the County pledges its full faith and credit to the repayment of the bonds. These bonds are secured by the General Fund of the County.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds** - General, Special Revenue, Debt Service and Capital Projects funds.

**Indirect Cost Center** - Cost center which provides support services to the direct cost centers for Kent County. The total cost of each of the indirect cost centers is charged back to the direct cost centers.

**Line Item Budget** - A budget which lists each expenditure separately along with the projected dollar amount for each expenditure. It usually is associated with a number value assigned to the type of expenditure.

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable and available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of material and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Reserve** - Funds that can not be appropriated for expenditure or that are legally segregated for a specific future use.

**Revenues** - (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**ACRONYMS**

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

<b>QA/QC</b>	Quality Assurance/Quality Control
<b>REP</b>	Radiological Emergency Plan
<b>RIFS</b>	Remedial Investigation Feasibility Study
<b>RPC</b>	Regional Planning Commission
<b>RRRF</b>	Regional Resource Recovery Facility
<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**