

INTRODUCED BY: P. Brooks Banta
DATE INTRODUCED: April 11, 2017
PUBLIC HEARING DATE: May 9, 2017
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 9, 2017
EFFECTIVE DATE: July 1, 2017

ORDINANCE 17-08

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2017.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2018 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, 2017 and ending June 30, 2018. The "Kent County Levy Court Fiscal Year 2018 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 9th DAY OF MAY, 2017

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, 2017, and ending June 30, 2018.

**KENT COUNTY LEVY COURT
FISCAL YEAR 2018 BUDGET
FOR THE LIBRARY TAX DISTRICT**

Proposed Property Tax Revenue	\$ 670,000 =====
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Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$ 670,000 =====

Exhibit A

INTRODUCED BY: P. Brooks Banta
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EFFECTIVE DATE: July 1, 2017

ORDINANCE 17-09

An Ordinance adopting the annual operating budget of Kent County, Delaware for the fiscal year beginning July 1, 2017

WHEREAS, The Kent County Levy Court Fiscal Year 2018 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 2018 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.

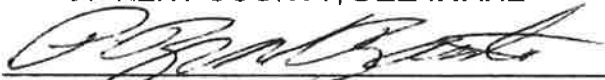
NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. The Kent County Levy Court Fiscal Year 2018 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

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 9th DAY OF MAY, 2017

ATTEST:


CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2018 Budget, for the fiscal year beginning on July 1, 2017, and ending June 30, 2018.

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RESOLUTION 3639


FY 2018 PROPERTY TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the
PROPERTY TAX RATE for fiscal year 2018 to
be 30.0 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



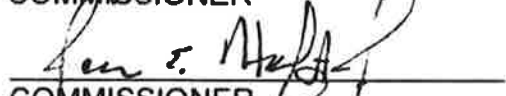
PRESIDENT, KENT COUNTY LEVY COURT



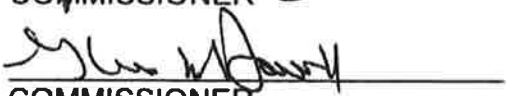
VICE-PRESIDENT



COMMISSIONER



COMMISSIONER



COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for their taxes for the fiscal year beginning July 1, 2017, 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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



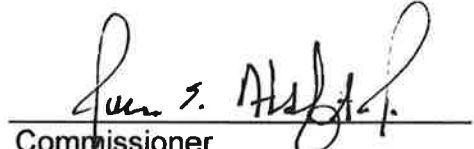
President, Kent County Levy Court



Commissioner



Vice-President



Commissioner

Attest: 

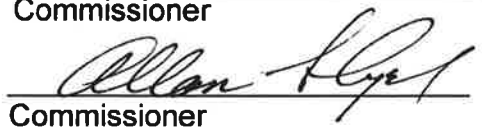
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3639

INTRODUCED BY: P. Brooks Banta
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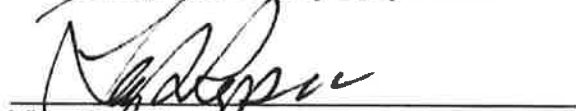
RESOLUTION 3640
FY 2018 OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2018 to be 4.4 cents.

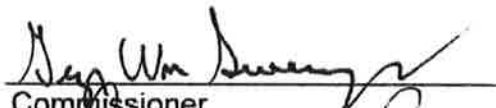
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



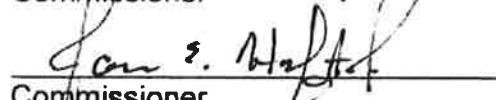
President, Kent County Levy Court



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, 2017, 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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



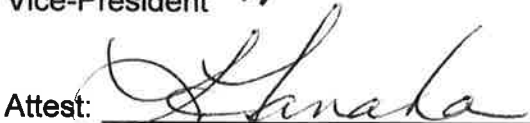
Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3640

INTRODUCED BY: P. Brooks Banta
INTRODUCTION DATE: April 11, 2017
PUBLIC HEARING DATE: May 9, 2017
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 9, 2017
EFFECTIVE DATE: July 1, 2017

**RESOLUTION 3641
FY 2018 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 2018 to be 5.7 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



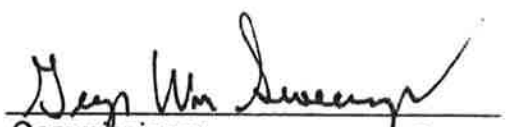
President, Kent County Levy Court



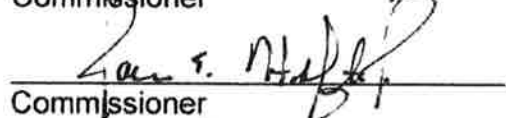
Vice-President

Attest: 


Secretary



Commissioner



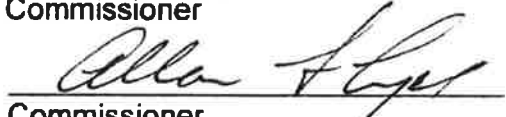
Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2017, 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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



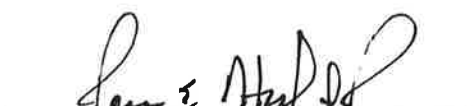
President, Kent County Levy Court



Commissioner



Vice-President




Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3641

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**RESOLUTION 3642
FY 2018 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 2018 to be
6.5 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court



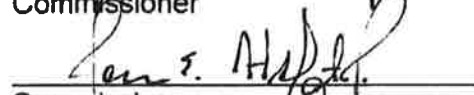
Vice-President

Attest: 


Secretary



Commissioner




Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2017, 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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



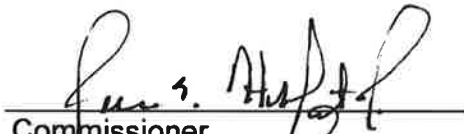
President, Kent County Levy Court



Commissioner



Vice-President



Commissioner

Attest: 

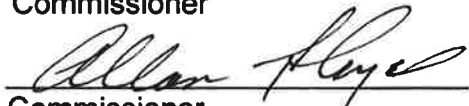
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3642

INTRODUCED BY: P. Brooks Banta
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RESOLUTION 3643

KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2018 be \$2.34 per 1,000 gallons of sewage transmitted into the District. This rate will be assessed on Sanitary Sewer Districts and others, except septage haulers, contracting with Kent County for sewage disposal services.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court




Vice-President

Attest: 


Secretary




Commissioner



Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2017, \$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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court




Commissioner




Vice-President



Commissioner

Attest: 

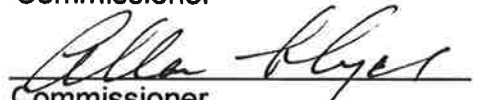
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3643

INTRODUCED BY: P. Brooks Banta
INTRODUCTION DATE: April 11, 2017
PUBLIC HEARING DATE: May 9, 2017
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EFFECTIVE DATE: July 1, 2017

RESOLUTION 3644

FY 2018 LIBRARY TAX DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2018 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



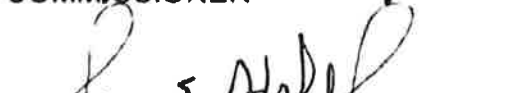
PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER



COMMISSIONER




COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
 COUNTY OF KENT)

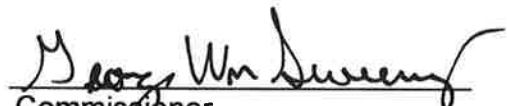
TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,
 GREETINGS:

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, 2017, 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.

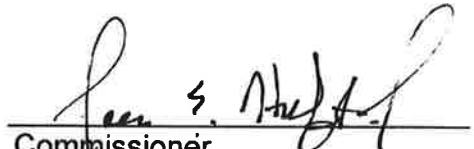
Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 9th day of May, A.D. 2017.

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 3644

INTRODUCED BY: P. Brooks Banta
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**RESOLUTION 3645
FY 2018 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2018 to be 7.75 cents.

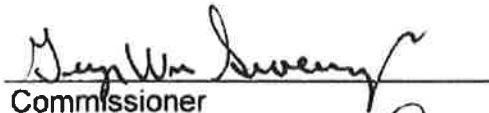
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



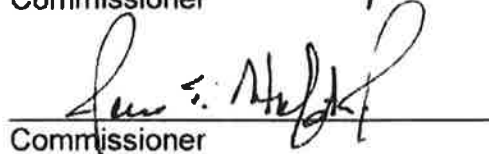
President, Kent County Levy Court



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, 2017, 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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



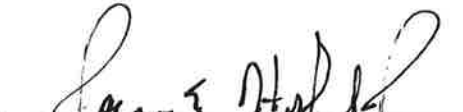
President, Kent County Levy Court



Commissioner



Vice-President



Commissioner

Attest: 

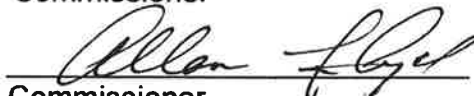
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3645

INTRODUCED BY: P. Brooks Banta
INTRODUCTION DATE: April 11, 2017
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EFFECTIVE DATE: July 1, 2017

RESOLUTION 3646

**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, 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



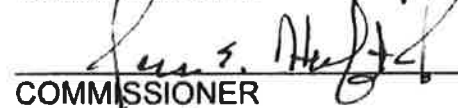
VICE-PRESIDENT

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER



COMMISSIONER



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

We command you that you collect from the several persons named in the duplicate Sewer Delinquent Accounts by District as of March 31, 2017 annexed hereto for their sewage charges in arrears up to March 31, 2017 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.

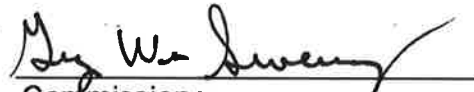
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

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 9th day of May, A.D. 2017.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court




Commissioner




Vice-President



Commissioner

Attest: 

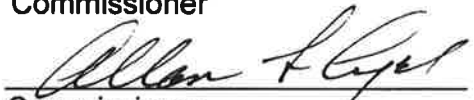
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3646

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KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2018
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. Terry L. Pepper, Vice President
Hon. Glen M. Howell
Hon. Eric L. Buckson

Hon. Allan F. Angel
Hon. George "Jody" Sweeney
Hon. James E. Hosfelt, Jr.

County Administrator

Michael Petit de Mange

"The Heart of Delaware"

MISSION

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

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

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

KENT COUNTY SERVICES

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

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

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

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

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

KENT COUNTY LEVY COURT COMMISSIONERS

Hon. P. Brooks Banta
President
1st Levy Court District

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Smyrna, DE 19977

(302) 242-2572



Hon. James E. Hosfelt Jr.
2nd Levy Court District

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Place
Dover, DE 19904

(302) 632-0757



Hon. Allan F. Angel
3rd Levy Court District

101 Nixon Lane
Dover, DE 19901

(302) 382-6735



Hon. Eric L. Buckson
4th Levy Court District

59 Yearling Court
Camden, DE 19934

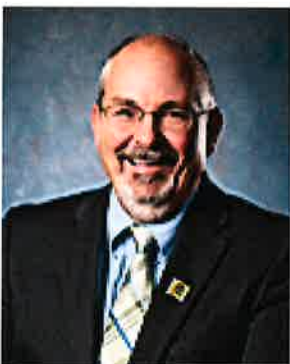
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Camden-Wyoming, DE
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6th Levy Court District

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Dover, DE 19901

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Hon. Terry L. Pepper
Vice-President
At Large

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Camden-Wyoming, DE
19934

(302) 744-2305



KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 176,650 in the year 2017. 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 four "row" officers elected County-wide. These officers are Clerk of the Peace, Recorder of Deeds, Register of Wills and Sheriff. Terms of office are staggered and last four years. The County Administrator and 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. 76, as required.

Budgetary

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

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

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

Debt Service

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

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

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

Investment and Cash Management

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

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

FISCAL YEAR 2018 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) The County is committed to full compliance with all required provisions of the Patient Protection and Affordable Care Act, Women's Health and Cancer Rights Act of 1988, HIPAA, COBRA, protected health information, Fair Credit & Reporting Act among others and exercises all the legal protections afforded therein. Summaries of Benefits & Coverage and other required notices are located in the Kent County Personnel Office and/or on the Employee Portal page on the Kent County Levy Court website.
- 7) The County is committed to full compliance with all non-discrimination laws and wage and hour laws including the Fair Labor Standards Act and exercises all the legal protections afforded by it.

- 8) Employees shall be ineligible for reimbursement for any meals whenever on official County business or attending a training/educational program lasting no more than one day and located within the State of Delaware, unless said meal is included in the program registration cost. Employees attending such single day programs or meetings outside the State of Delaware shall be eligible for reimbursement of actual meal cost, up to the amounts set by County policy, upon request and submission of actual receipts.
- 9) Mileage is computed at the prevailing U.S. General Services Administration (GSA) privately owned vehicle mileage reimbursement rate for personal vehicle use on County business, with the primary work site or residence, whichever is closer to the destination, as the starting point. When a County vehicle is available, employees shall use the County vehicle for such County business or receive the lower GSA reimbursement rate. The GSA rate in effect as of July 1, 2017, shall be used as the rate for reimbursement for the first six months of the County's 2018 fiscal year and the GSA rate in effect as of January 1, 2018, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 10) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant GIS Programmer/Analyst position in the Department of Planning Services shall remain effective and funded for Fiscal Year 2018.
- 11) 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 employee (1% increase if the other County employees receive no increase). In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract will expire on December 31, 2019.
- 12) The successor collective bargaining agreement approved on April 25, 2017 by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics and Levy Court is valid from July 1, 2015 and expires on June 30, 2020. The agreement provides the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increase). In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during a prior calendar year.
- 13) 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.

- 14) 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.
- 15) 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 for such hours worked. 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.
- 16) Any employee approved for on-call pay for a given week shall receive payment of \$100 for each week assigned. Any Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$25 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- 17) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$32,124 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.
- 18) Effective July 1, 2017, 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.
- 19) A one-time supplement of \$500 in compensation shall be provided to each active full-time classified employee, unclassified employee, row office deputy and row office chief deputy payable in two equal installments of \$250 on or about the payroll of July 28, 2017 and December 15, 2017.

- 20) Effective July 1, 2017, as provided in the County Policy 2 §2.2 employee pay classification system, each classified and unclassified employee with an effective performance appraisal and hired within the previous year shall receive a prorated increase as follows: employees with nine months or more of County service on June 30 shall advance one full 2% step; employees with not more than one day less than nine months, but less than three months, of County service on June 30 shall advance one-half 1% step; employees with not more than one day less than three months of County service on June 30 shall not advance to the next step and employees with a pay rate between steps on June 30 shall advance to the next higher step and then one full step, if available. Employees with annual salary at or above the maximum pay range figure shall not be eligible for the annual step increase but shall be eligible for any cost-of-living adjustment and/or any one-time supplements approved by Levy Court.
- 21) Effective July 1, 2017, all retirees receiving a pension under the Kent County Employee Retirement Program shall receive a one (1) percent cost-of-living adjustment.
- 22) 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 regulations/law or changes to Position Description.
- 23) 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
- 24) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/17, employees and 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. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.

- 25) 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 7/1/17, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay \$60 per month or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 26) Employee and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase coverage at the Levy Court established family rate payable in advance or opt out of dental coverage completely.
- 27) The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$2,743,160 to the Kent County Employee Pension Fund for Fiscal Year 2018. The budgeted General Fund portion of the Fiscal Year 2018 pension contribution is \$2,119,260 and the budgeted Sewer Funds portion is \$623,900.
- 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.
- 28) The biennial actuarial valuation report by The Nyart Company, in compliance with GASB 74/75, recommends a contribution of \$1,366,633 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2018. The budgeted General Fund contribution is \$1,049,833 and the budgeted Sewer Fund contribution is \$316,800.
- 29) 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.

- 30) 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 \$28.00 per year (\$20 fee + \$6 capital contribution + \$2 administrative fee) and will encompass all major and minor maintenance as described in the Code. In cases where routine maintenance is to be provided by the District, a separate additional fee shall be established with the resolution creating or expanding the District.

The fee for nonresidential 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)

In the case of mixed use developments (residential and commercial sharing a stormwater system the fee shall be \$28 for each residential unit and \$32.50 per equivalent dwelling unit for the commercial portion. For vacant commercial lots within a mixed used development, the minimum annual fee shall be calculated based upon 10 EDU's.

- 31) In March 2016 the Delaware General Assembly adopted legislation to eliminate the Office of the 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.”* The Comptroller’s office was eliminated in January 2017 and all duties of the office were transferred to the Department of Finance, Accounting Division. As a result, there is no funding included for the Comptroller’s office in this Fiscal Year 2018 budget.

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 2018 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 Fiscal Year 2018 budget cycle. Key topics related to County population growth and current and projected economic conditions, advanced life support services, economic development, community services investments and other capital investments were identified and addressed in the Fiscal Year 2018 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 2019 through fiscal year 2022. Grant-related cost centers, such as the Community Development Block Grant, are budgeted based on the County's fiscal year; however, the actual grant year may be different. (Federal grants often start October 1; others run concurrent with the calendar year.)

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

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

Governmental Funds

General Fund

Special Revenue Funds

Community Development Block Grant
FmHA Housing Preservation Grant

Capital Projects Funds

General Fund Capital Projects
AeroPark

Proprietary Funds

Enterprise Funds

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

Internal Service Fund

Medical Benefit Fund

Fiduciary Funds

Pension Trust Fund
Retiree Benefits Trust Fund

Budget Schedule

The following milestones are relevant to the Fiscal Year 2018 budget process:

Budget instructions distributed by County Administrator	August 29, 2016
Budget submissions due from Cost Center Managers	October 24, 2016
Finance review with Managers	October 24, 2016 through November 30, 2016
Administrator review with Cost Center Managers and Finance Staff	November 17, 2016 through February 8, 2017
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 7, 2017 March 14, 2017 March 21, 2017
Introduce Resolutions for budget hearing (Available for public review)	April 11, 2017
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	May 9, 2017
Budget takes effect	July 1, 2017

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.

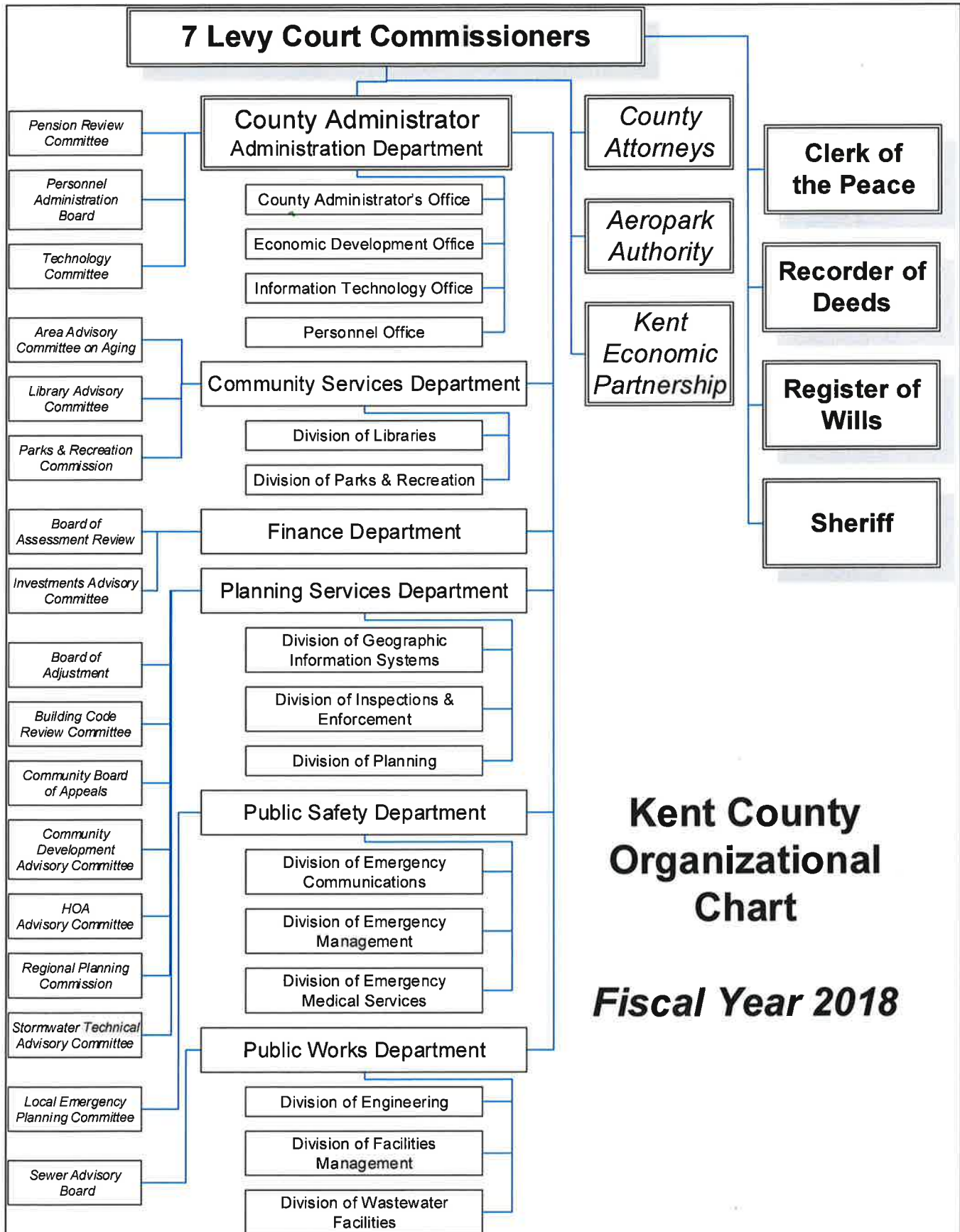
DEPARTMENTAL ORGANIZATION

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 2018 KCLC Organization Chart



Position Summary

Cost Centers	FY 2016 Approved	FY 2017 Approved	FY 2018 Approved	FY 2018 Funded
Administration	31	31	31	31
General Administration	13	13	13	13
Economic Development	2	2	2	2
Personnel	4	4	4	4
Information Technology	12	12	12	12
Finance	29	30	30	30
Administration	3	3	3	3
Accounting	10	11	11	11
Tax Section	5	5	5	5
Assessment	11	11	11	11
Community Services	22	22	22	22
Administration	2	2	2	2
Library	6	7	7	7
Recreation	4	3	3	3
Recreation Center	2	2	2	2
Parks	8	8	8	8
Planning Services	36	36	36	36
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	8	8	8	8
Grants	4	4	4	4
Manufactured Housing	1	1	1	1
Public Safety	78	79	79	79
Administration	2	2	2	2
Emergency Communications [1]	24	25	25	25
Emergency Medical Services	50	50	50	50
Emergency Management	2	2	2	2
Facilities Management	12	12	12	12
Facilities Management	12	12	12	12
Row Offices	25	24	22	22
Clerk Of Peace	3	3	3	3
Comptroller [2]	3	2	-	-
Recorder of Deeds	6	6	6	6
Register Of Wills	5	5	5	5
Sheriff	8	8	8	8
Public Works	68	69	70	70
Engineering	13	14	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
Grand Totals	301	303	302	302

[1] In Fiscal Year 2017, Levy Court approved one (1) additional Dispatcher position in The Department of Public Safety, Division of Emergency Communications.

[2] 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 expired. As a result, there are no positions noted for the Comptroller's Office for Fiscal Year 2018.

ALL FUND SUMMARY

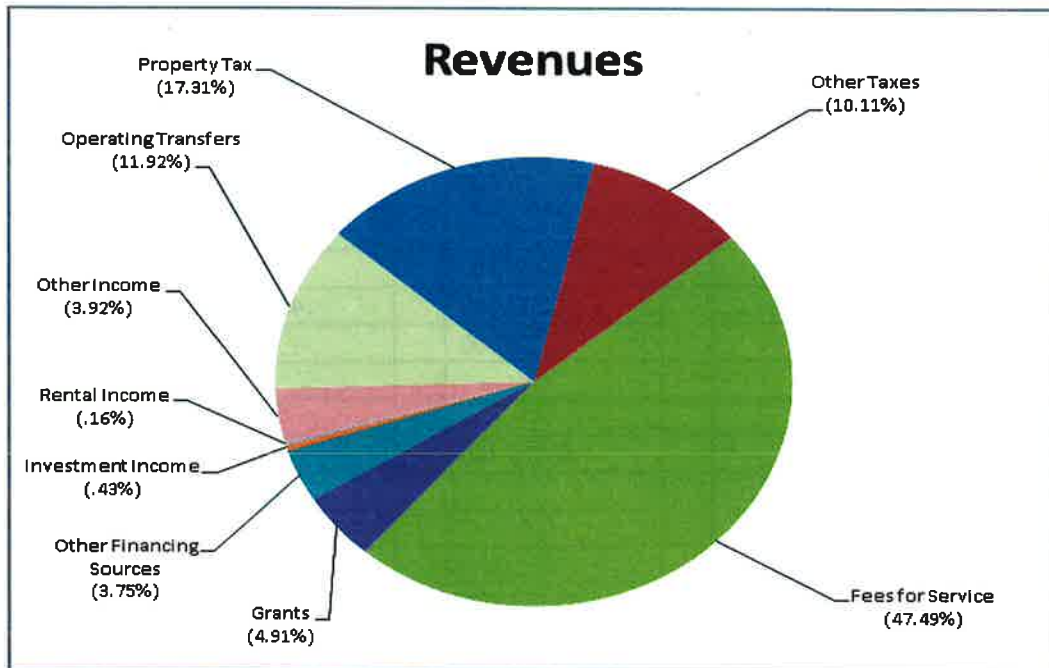
Fiscal Year 2018

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 28,295,600	\$ 28,295,600	\$ -
Special Revenue			
Community Development Block Grant	1,528,000	1,528,000	-
FmHA Housing Preservation Grant	19,400	19,400	-
Capital Projects			
General Fund	784,800	784,800	-
AeroPark	23,400	23,400	-
Proprietary			
Enterprise			
Sewer	17,632,800	17,632,800	-
Sewer Capital Projects	7,718,500	7,718,500	-
Landfill	1,200	10,700	(9,500)
Street Lights	996,700	996,700	-
Trash Collection	4,330,600	4,330,600	-
Stormwater Maintenance	57,800	57,800	-
Internal Service			
Medical Benefits Fund	6,110,100	6,110,100	-
Sub-Total			
Less: Interfund Transfers	(6,187,900)	(6,187,900)	-
Total	\$ 61,311,000	\$ 61,320,500	\$ (9,500)

SUMMARY of REVENUE – ALL FUNDS COMBINED

Revenues

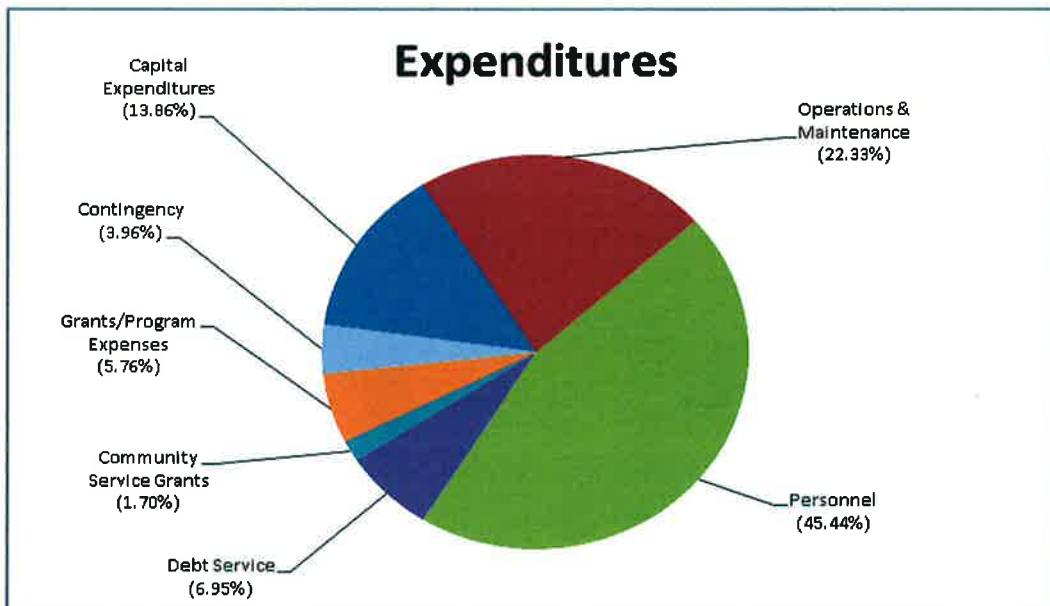
Property Tax	\$	10,614,100
Other Taxes		6,196,400
Fees for Service		29,117,300
Grants		3,007,400
Other Financing Sources		2,298,500
Investment Income		266,500
Rental Income		95,600
Other Income		2,405,900
Operating Transfers		7,309,300
Total	\$	61,311,000



SUMMARY of EXPENDITURES – ALL FUNDS COMBINED

Expenditures

Capital Expenditures	\$	8,503,300
Operations and Maintenance		13,690,000
Personnel		27,861,100
Debt Service		4,263,200
Community Service Grants		1,043,000
Grants/Program Expenses		3,532,500
Contingency		2,427,400
Total	\$	61,320,500





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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 2018 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.

- The successor collective bargaining agreement approved on April 25, 2017 by the members of the AFSCME Council 81, Local 781, which represent non-supervisory paramedics and Levy Court is valid from July 1, 2015 and expires on June 30, 2020. The agreement provides the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increase). In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year.
- Employees holding a position that is normally engaged in shift work (having to stay on post until replace) and/or regularly scheduled to work the second shift (no earlier than 5 p.m. and not later than 2 a.m.) shall receive a shift differential of 35 cents per hour for such hours worked. 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.
- Any employee approved for on-call pay for a given week shall receive payment of \$100 for each week assigned. Any Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$25 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- Effective July 1, 2017, 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.
- In addition, a one-time supplement of \$500 in compensation shall be provided to each active full-time classified employee, unclassified employee, row office deputy and row office chief deputy payable in two equal installments of \$250 on or about the payroll of July 28, 2017 and December 15, 2017.

- Effective Jul 1, 2017, as provided in the County Policy 2 §2.2 employee pay classification system, each classified and unclassified employee with an effective performance appraisal and hired within the previous year shall receive a prorated increase as follows; employees with nine months or more of County service on June 30 shall advance one full 2% step; employees with not more than one day less than nine months, but less than three months, of County service on June 30 shall advance one-half 1% step; employees with not more than one day less than three months of County service on June 30 shall not advance to the next step and employees with a pay rate between steps on June 30 shall advance to the next higher step and then one full step, if available. Employees with annual salary at or above the maximum pay range figure shall not be eligible for the annual step increase but shall be eligible for any cost-of-living adjustment and/or one-time supplements approved by Levy Court.
- Effective July 1, 2017 all retirees receiving a pension under the Kent County Employee Pension Retirement Program shall receive a one (1) percent cost-of-living adjustment.
- As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/17, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$60 per 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, per month in advance, or as established by motion of the Levy Court.
- 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 7/1/17, 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 retirees and dependents must be covered under the Medicare Supplement Plan. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation 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 per month in advance or as established by motion of the Levy Court.
- Employees and retirees must pay the Levy Court established nominal premium for dental benefits or opt out of dental coverage and may purchase dependent coverage at the Levy Court established family rate payable in advance.

- The annual actuarial valuation report by The Nyhart Company, in compliance with GABS 67/68, recommends a contribution of \$2,743,160 in Fiscal Year 2018 to the Kent County Employee Pension Fund. The budgeted General Fund's pension contribution is \$2,119,260 and the budgeted Sewer Fund's budgeted contribution is \$623,900.
- The biennial actuarial valuation report by The Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$1,366,633 to the Kent County Other Post-Employment Benefits Fund for Fiscal Year 2018. The budgeted General Fund portion of the Fiscal Year 2018 OPEB contribution is \$1,049,833 and the budgeted Sewer Fund's portion is \$316,800.
- 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.
- Stormwater Maintenance District Fees – Stormwater Maintenance Districts may be created and/or extended in accordance with the provisions of §187-90.4 of the Kent County code. The base fee for residential dwelling units shall be \$28.00 per year (\$20 fee + \$6 capital contribution + \$2 administrative fee) and will encompass all major and minor maintenance as described in the code. In case where routine maintenance is to be provided by the District, a separate additional fee shall be established with the resolution creating or expanding the District.
- 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, there is no funding for the Comptroller's Office in Fiscal Year 2018.

General Fund – Fiscal Year 2018 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,559,469,330 as of February 1, 2017, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2018 is \$10,358,100.

Library Taxes

Library taxes were estimated based on 3.30 cents per \$100 of the net assessed value (net of exemptions), with the exception of the unincorporated areas located in the Milford School District, which are assessed 7.75 cents per \$100.

Real Estate Transfer Tax

The real estate transfer tax rate for Fiscal Year 2018 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 2018 are based on recent history and current revenues.

Telephone Tax

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

Service Fees

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

Grants

The State grant for Emergency Medical Services 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 2018.

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 2017.

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, shift differential, on-call pay 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.
- The annual actuarial valuation report by The Nyhart Company, in compliance with GABS 67/68, recommends a contribution of \$2,743,160 in Fiscal Year 2018 to the Kent County Employee Pension Fund. The budgeted General Fund's pension contribution is \$2,119,260 and the budgeted Sewer Fund's contribution is \$623,900.

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 biennial actuarial valuation report by The Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$1,366,633 to the Kent County Other Post-Employment Benefits Fund for Fiscal Year 2018. The budgeted General Fund's contribution is \$1,049,833 and the budgeted Sewer Fund's contribution is \$316,800.

- Employees holding a position that is normally engaged in shift work (having to stay on post until replace) and/or regularly scheduled to work the second shift (no earlier than 5 p.m. and not later than 2 a.m.) shall receive a shift differential of 35 cents per hour for such hours worked. 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.
- Any employee approved for on-call pay for a given week shall receive payment of \$100 for each week assigned. Any Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$25 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- Effective July 1, 2017, 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.
- In addition, a one-time supplement of \$500 in compensation shall be provided to each active full-time classified employee, unclassified employee, row office deputy and row office chief deputy payable in two equal installments of \$250 on or about the payroll of July 28, 2017 and December 15, 2017.
- Effective July 1, 2017, as provided in the County Policy 2 §2.2 employee pay classification system, each classified and unclassified employee with an effective performance appraisal and hired within the previous year shall receive a prorated increase as follows; employees with nine months or more of County service on June 30 shall advance one full 2% step; employees with not more than one day less than nine months, but less than three months, of County service on June 30 shall advance one-half 1% step; employees with not more than one day less than three months of County service on June 30 shall not advance to the next step and employees with a pay rate between steps on June 30 shall advance to the next higher step and then one full step, if available. Employees with annual salary at or above the maximum pay range figure shall not be eligible for the annual step increase but shall be eligible for any cost-of-living adjustment and/or one-time supplements approved by Levy Court.
- Effective July 1, 2017 all retirees receiving a pension under the Kent County Employee Pension Retirement Program shall receive a one (1) percent cost-of-living adjustment.

- 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 7/1/17, employees and non-Medicare eligible retirees enrolling in health insurance coverage shall pay \$60 per 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, per month in advance, or as established by motion of the Levy Court.
- 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 7/1/17, 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 per month in advance or as established by motion of the Levy Court.
- Employees and retirees must pay the Levy Court established nominal premium for dental benefits or opt out of dental coverage and may purchase dependent coverage at the Levy Court established family rate payable in advance.

Operating

General insurance costs have been reviewed and are projected to remain at about the same cost as Fiscal Year 2017. 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.

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) **Clerk of the Peace** – The Clerk of the Peace office is separated into two cost centers – a direct cost center which is fee based and an indirect cost center which provides administrative services. The administrative services the office provides include keeping formal minutes of the Levy Court meetings and witnessing County documents. The administrative costs for this office are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.
- 6) **General Administration** – General Administration includes Levy Court Commissioners, County Administrator and support staff, central duplication and archives. The costs for this department are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.

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 – Petition to amend Comprehensive Plan and Zoning Maps Cost 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.

Recreation Center:Recreation Center Courts

1 court - \$75 hr, 2 courts - \$125 hr., 3 courts - \$175 hr., 4 courts - \$225 hr.

Turf Field

Full field (only) - \$100 hr. (minimum of 2 hours)

Lights - \$50 hr. (minimum of 2 hours)

Additional hours discounted for courts and turf field

1 hr. - 10%, 2 hrs. - 15%, 3 hrs. - 20%, 4 hrs. or more - 25%

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.

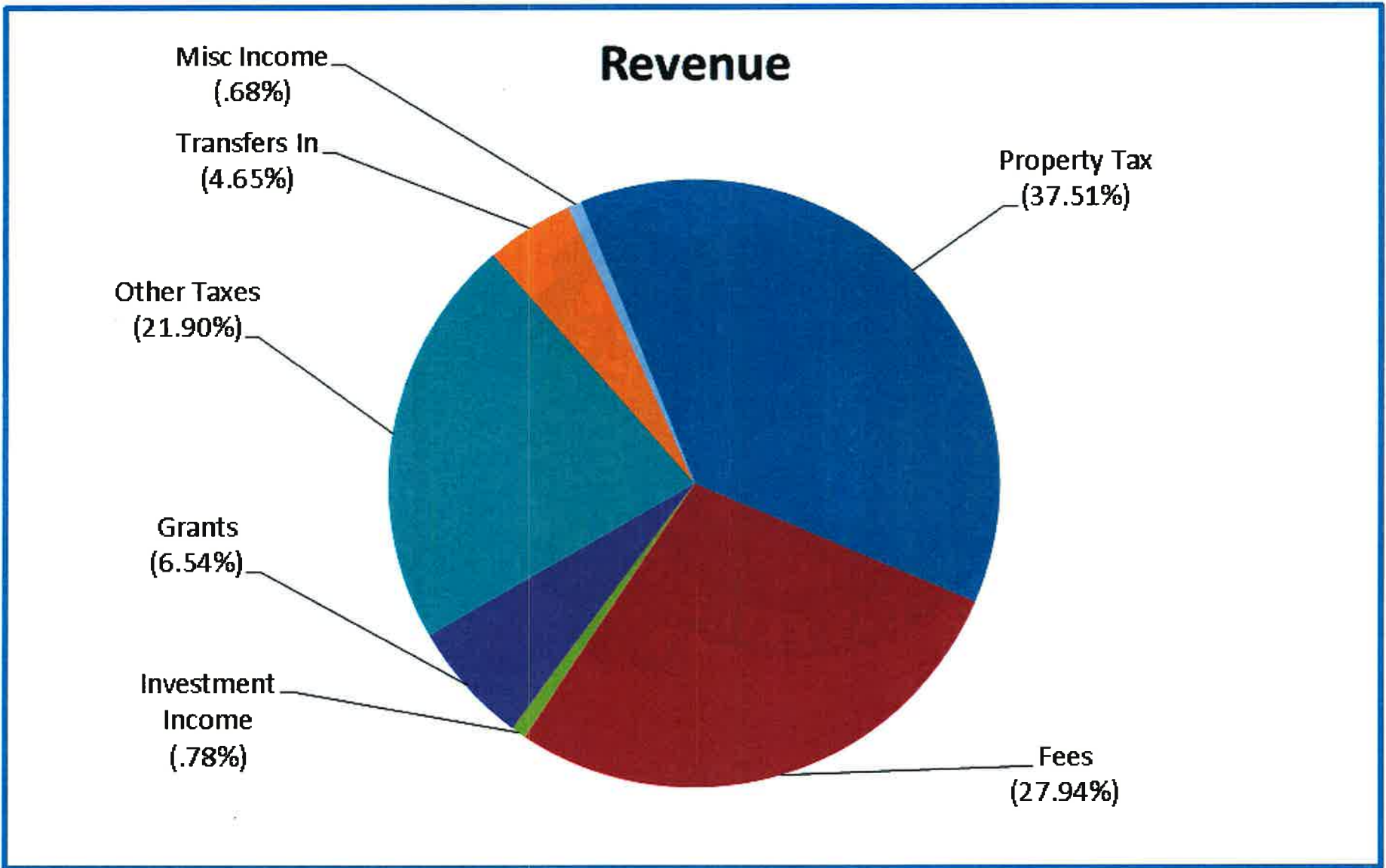
Sheriff Monitions/Auction Fees: Sheriff's sales fees range up to \$500.00.

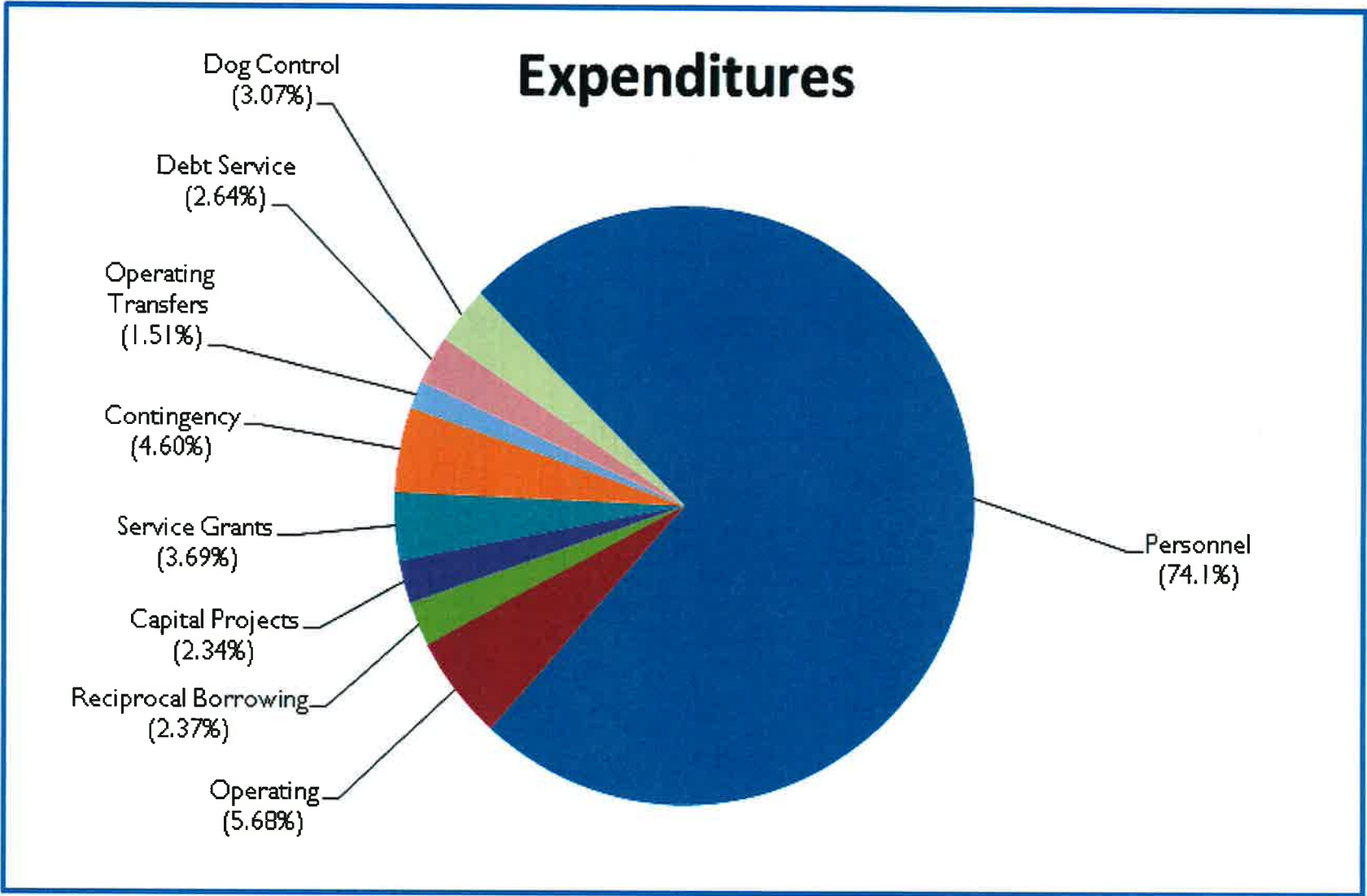
Sherriff Fee: A fee of 4 percent of the bid price charged on all Sheriff sales (tax, mortgage and personal). The maximum fee shall be \$10,000. The minimum fee shall be \$500.00

Certified Mailing Fees: \$20.00 per mailing.



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Summary of General Fund Revenues

Revenue Description	Actual FY 2015	Actual FY 2016	Adopted FY 2017	Amended FY 2017	Adopted FY 2018
Taxes					
Property Taxes - Current	10,060,344	10,220,395	10,154,000	10,154,000	10,358,100
Property Taxes - Delinquent	260,918	250,490	260,000	260,000	250,000
Library Tax - Current	653,984	667,208	660,000	660,000	670,000
Library Tax - Delinquent	16,001	15,920	16,000	16,000	16,000
Suburban Parks - Current	15,574	15,699	15,300	15,300	15,300
Suburban Parks - Delinquent	76	82	100	100	100
Real Estate Transfer Tax	4,210,416	4,493,193	4,150,000	4,150,000	5,100,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	133,774	113,436	125,000	125,000	125,000
Total Tax Revenue	15,621,102	16,046,438	15,650,400	15,650,400	16,804,500
Payment in Lieu Of Taxes	11,089	5,931	6,000	6,000	6,000
Federal Grants					
Emergency Management Planning Grant	112,965	142,356	129,300	134,093	139,600
State Grants					
LEPC State Grant	54,664	42,498	65,100	65,100	65,800
DEMA Special Projects Grants	63,724	15,200	-	27,159	-
Library Standards Grant	175,601	176,887	176,800	170,138	170,100
State Paramedic Grant	1,424,946	1,465,279	1,424,900	1,424,900	1,465,300
Rat Abatement State Grant	10,000	10,000	10,000	10,000	10,000
Parks Grant	6,239	1,237	-	2,427	-
Library Grant	1,700	2,000	-	300	-
Total Grants	1,849,839	1,855,457	1,806,100	1,834,117	1,850,800
Fees for Services					
Dog License Fees	45,256	10,660	-	-	-
Animal Fines	6,371	1,550	-	-	-
Building Entrance ID's Fees	650	715	700	700	700
Room Rental Fees	1,395	2,678	1,800	1,800	2,000
Non-Photo ID Fees	6,320	4,520	3,400	3,400	5,500
Information Technology Fees	5,926	5,966	5,500	5,500	6,000
Return Check Fees	1,985	2,066	1,500	1,500	1,800
Manufactured Housing Letter Fees	14,260	14,700	14,200	14,200	14,200
Assessment Office Fees	578	404	300	300	300
Park Rental Fees	7,760	8,764	7,500	7,500	8,000
Recreation Fees	313,001	310,039	325,000	325,000	310,000
Recreation Center Fees	-	-	265,000	265,000	100,000
Library Fines	11,560	10,216	12,000	12,000	11,000
Library Materials Replacement Fees	593	1,087	500	500	500
Library Copy Fees	4,715	5,627	5,000	5,000	5,000
Tax Mapping Fees	1,765	2,814	1,600	1,600	1,800
Street Addressing Fees	15,500	15,150	15,000	15,000	15,000
Inspections & Enforcement Fees	1,297,040	1,374,921	1,080,000	1,080,000	1,400,000
Housing Demolition Reimbursement	12,949	51,583	40,000	40,000	30,000

Revenue Page 2	Actual FY 2015	Actual FY 2016	Adopted FY 2017	Amended FY 2017	Adopted FY 2018
Grass Cutting Reimbursement	36,612	55,704	35,000	35,000	35,000
Code Enforcement Fines	273	-	300	300	300
Manufactured Housing Demo. Reimb.	7,475	32,528	17,000	17,000	30,000
Planning Applications Fees	63,631	43,444	60,000	60,000	70,000
Planning Maps Fees	120	-	100	100	100
Planning Forms/Documents Fees	610	740	600	600	600
Planning/Zoning Applications Fees	14,830	22,490	19,000	19,000	18,000
Planning Copy Fees	135	430	100	100	100
HOA Administrative Fee	5,001	5,334	5,000	5,000	5,400
Stormwater Management Fees	-	2,040	-	-	2,000
HUD Fees	450	-	-	-	-
CDBG Bid Packet Fees	179	75	100	100	100
Paramedic Fees - Special Events	160,931	106,858	120,000	112,341	90,000
Dispatch Fees - Special Events	-	22,885	-	7,659	30,000
Clerk of the Peace Fees	59,862	60,200	60,000	60,000	60,000
Marriage Ceremony Fees	24,500	21,800	25,000	25,000	25,000
Monitions Expenses Reimbursements	58,196	50,534	60,000	60,000	55,000
County Monitions Fees	55,153	56,541	55,000	55,000	50,000
Recorder of Deeds Fees	2,357,660	2,596,899	2,350,000	2,350,000	2,700,000
Recorder of Deeds Copy Fees	112,610	119,922	115,000	115,000	85,000
Recorder of Deeds Printer Copy Fees	29,441	25,710	30,000	30,000	22,000
Real Estate Transfer Tax Processing Fees	113,700	120,303	115,000	115,000	145,000
Local Government Records Maint. Fees	8,964	9,634	10,000	10,000	10,000
Recorders Maintenance Fees	19,569	21,683	20,000	20,000	22,000
State Document Fees	8,964	9,674	10,000	10,000	10,000
Deeds Internet Fees	68,175	70,785	65,000	65,000	70,000
Register of Wills Fees	686,366	618,325	625,000	625,000	600,000
Wills Advertising Reimbursements	6,745	6,845	7,000	7,000	7,000
Wills Copy Fees	4,194	3,483	3,000	3,000	3,000
Sheriff Civil Fees	283,584	290,350	260,000	260,000	300,000
Sheriff Monitions/Auction Fees	39,500	42,397	33,000	33,000	47,000
Sheriff Fee on Sale	1,625,528	1,655,994	1,100,000	1,100,000	1,500,000
Total Fees For Services	7,600,582	7,897,067	6,979,200	6,979,200	7,904,400
Rental Income					
911 Center	17,386	17,386	17,400	17,400	17,400
CDBG	5,800	5,800	5,800	5,800	5,800
Total Rental Income	23,186	23,186	23,200	23,200	23,200
Employee Pension Withholding	111,235	122,210	120,000	120,000	135,000
Interest Income	289,787	265,868	115,000	115,000	220,000
Other Revenues	27,917	58,988	35,000	35,000	35,000
Transfer General Fund Policy 30	-	-	-	-	50,000
Operating Transfer from Fund Balance	-	-	2,390,300	2,390,300	1,266,700
Beginning Fund Balance	-	-	-	517,894	-
Total Revenues	25,534,737	26,275,145	27,125,200	27,671,111	28,295,600

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2015	Actual FY 2016	Adopted FY 2017	Amended FY 2017	Adopted FY 2018
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	979,038	1,012,229	1,103,700	1,103,700	1,167,200
Economic Development	175,753	180,621	197,300	199,817	213,900
Information Technology	1,041,643	1,148,263	1,322,300	1,322,300	1,434,300
Personnel	429,904	427,433	453,900	453,900	500,100
Legal Services	65,230	99,535	156,700	156,700	120,000
Finance Department					
Finance Administration	317,344	328,064	352,800	352,800	385,600
Accounting Services	734,657	777,470	938,700	938,700	1,012,100
Tax Section	714,390	739,081	841,900	841,900	866,200
Assessment Division	1,086,462	1,116,813	1,240,100	1,240,100	1,316,500
Community Services					
Community Services Administration	205,965	247,841	214,900	214,900	229,200
Library Services	1,311,577	1,217,185	1,466,800	1,467,925	1,568,700
Library Standards Grant	171,273	169,103	176,800	251,056	175,900
Recreation	730,590	726,394	736,300	736,300	767,600
Recreation Center	-	70,534	605,000	605,000	495,200
Parks	828,368	809,116	875,800	882,673	903,600
Suburban Parks	15,209	15,113	15,300	15,300	15,300
Planning Services					
Planning Services Administration	253,973	260,594	274,600	274,600	295,200
Geographic Information Systems	500,819	528,867	626,000	626,000	690,700
Inspections & Enforcement	1,393,564	1,443,447	1,587,600	1,593,013	1,656,200
Zoning Inspections & Enforcement	106,894	113,402	121,200	121,200	131,500
Planning Division	1,163,190	1,252,358	1,355,100	1,355,100	1,462,300
Manufactured Housing	116,698	132,909	124,800	124,800	146,900
Public Safety					
Public Safety Administration	90,174	93,696	100,100	100,100	108,600
Emergency Communications	2,333,118	2,355,392	2,610,400	2,660,200	2,903,400
Mobile Command Center	27,014	19,723	32,500	32,500	27,700
Emergency Medical Services	4,661,518	4,794,180	5,701,100	5,708,600	6,099,400
EMS - Special Event & Non-Reimbursable Costs	567,802	627,055	662,200	663,840	702,800
Emergency Management - EMPG	286,683	273,356	258,600	291,541	287,600
Emergency Management - LEPC	67,481	65,934	66,700	71,078	65,800
Public Works					
General Fund - Facilities Management	768,356	737,647	820,400	820,400	883,700

Expenditure Page 2	Actual FY 2015	Actual FY 2016	Adopted FY 2017	Amended FY 2017	Adopted FY 2018
Row Offices					
Clerk of the Peace Transcription	74,626	76,222	87,300	87,300	91,900
Clerk of the Peace Marriage	161,762	173,183	181,000	181,000	196,700
Comptroller	159,890	119,417	66,000	66,000	-
Recorder of Deeds	651,246	616,767	660,700	660,700	699,600
Register of Wills	353,962	359,491	391,800	391,800	425,500
Sheriff	585,819	579,380	625,100	625,100	669,900
Special Grants and Programs					
Open Space Preservation [1]	95,526	146,432	100,000	217,358	-
Stormwater Management [2]	-	-	-	299,410	-
Dog Control Support	869,842	915,872	869,000	869,000	869,000
Community Service Grants	1,164,374	967,350	1,044,800	1,044,800	1,043,000
Other Expenditures					
Contingency	-	-	1,000,000	1,099,400	1,300,000
Building Security	61,770	65,848	65,000	65,000	70,000
Debt Retirement	166,730	655,238	532,900	532,900	543,100
Interest Expense	296,338	-	209,800	209,800	203,000
Benefit to Retirees	50,041	49,967	55,000	55,000	55,000
Total Unrestricted Funds	25,836,613	26,508,522	30,928,000	31,630,611	32,799,900
Less: Indirect Cost Allocation	(4,570,690)	(4,726,280)	(5,145,100)	(5,301,800)	(5,594,900)
Total Operating Expenditures	21,265,923	21,782,242	25,782,900	26,328,811	27,205,000
Operating Transfers					
Capital Projects Fund					
General Fund Contribution	3,079,100	614,400	442,700	442,700	346,800
DE Realty Transfer Tax	375,500	291,000	286,700	286,700	181,800
Sheriff Auction Fees	16,500	18,000	18,000	18,000	18,000
Recorder of Deeds Fees	-	30,000	30,000	30,000	66,000
General Fund - Fund Balance Transfer	-	2,164,862	-	-	-
General Fund - Fund Balance Transfer Policy 30	1,000,000	-	150,000	150,000	50,000
General Fund - Cash in Lieu of Rec Space Fund Balance	-	-	29,500	29,500	-
Community Development Block Grant	315,373	336,448	385,400	385,400	428,000
Total Operating Transfers	4,786,473	3,454,710	1,342,300	1,342,300	1,090,600
Total Expenditures	26,052,396	25,236,952	27,125,200	27,671,111	28,295,600

[1] Open Space Preservation amount listed for Fiscal Year 2017 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2017. The prior year appropriations carried forward from Fiscal Year 2016 are \$117,358.

[2] Stormwater Management amount listed for Fiscal Year 2017 budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2017. The prior year appropriations carried forward from Fiscal Year 2016 are \$299,410.



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Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Building Entrance IDs Fees	650	715	700	700
Room Rental Fees	1,350	2,453	1,800	2,000
Information Technology Fees	5,926	5,966	5,500	6,000
Non-Photo IDs	6,320	4,520	3,400	5,500
Total	\$ 14,246	\$ 13,654	\$ 11,400	\$ 14,200

Expenses: Department of Administration

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Administration	979,038	1,012,229	1,103,700	1,167,200
Economic Development	175,753	180,621	199,817	213,900
Information Technology	1,041,643	1,148,263	1,322,300	1,434,300
Personnel	429,904	427,433	453,900	500,100
Legal	65,230	99,535	156,700	120,000
Subtotal	2,691,568	2,868,081	3,236,417	3,435,500
Less: Indirect Costs	(2,515,815)	(2,687,460)	(3,036,600)	(3,221,600)
Total	\$ 175,753	\$ 180,621	\$ 199,817	\$ 213,900

Administration

Mission

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

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

Goals

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

Revenue: Administration

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Building Entrance IDs Fees	650	715	700	700
Room Rental Fees	1,350	2,453	1,800	2,000
Total	\$ 2,000	\$ 3,168	\$ 2,500	\$ 2,700

Expenses: Administration

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	815,282	845,678	907,600	971,600
Travel	8,582	11,853	13,900	9,900
Insurance	46,297	41,630	46,700	50,400
Office Supplies	25,071	17,803	25,495	25,900
Furniture/Equipment	1,224	8,719	8,900	8,900
Legal/Contract Services	51,346	60,267	62,505	62,300
Utilities	6,757	6,040	6,500	8,100
Maintenance	5,014	-	-	-
Vehicle Expense	-	-	100	-
Miscellaneous	19,465	20,239	32,000	30,100
Subtotal	979,038	1,012,229	1,103,700	1,167,200
Less: Indirect Costs	(979,038)	(1,012,229)	(1,103,700)	(1,167,200)
Total	\$ -	\$ -	\$ -	\$ -

Economic Development

Mission

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

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

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	136,032	143,911	154,200	170,300
Travel	1,334	50	1,500	1,500
Insurance	-	1,299	2,300	1,900
Indirect Costs	32,624	30,800	31,700	34,000
Office Supplies	2,071	1,427	2,584	2,200
Legal/Contract Services	1,161	1,973	2,200	1,100
Utilities	359	345	1,400	1,300
Vehicle Expense	454	224	800	800
Miscellaneous	1,718	592	3,133	800
Total	\$ 175,753	\$ 180,621	\$ 199,817	\$ 213,900

Information Technology

Mission

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

Goals

- Guarantee a reliable communication and computer infrastructure foundation on which to efficiently conduct County business operations today and in the future
- Develop and maintain technical skilled staff 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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Information Technology Fees	5,926	5,966	5,500	6,000
Total	\$ 5,926	\$ 5,966	\$ 5,500	\$ 6,000

Expenses: Information Technology

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	912,415	1,021,077	1,121,700	1,250,700
Travel	-	980	1,300	1,200
Insurance	3,736	3,974	4,900	4,600
Office Supplies	6,607	3,743	10,150	7,900
Furniture/Equipment	3,567	2,561	5,100	6,800
Legal/Contract Services	2,064	5,560	9,100	4,400
Operational Supplies	15,430	16,533	2,400	2,400
Utilities	-	-	25,300	17,100
Maintenance	95,847	90,801	127,000	112,000
Vehicle Expense	162	174	500	200
Consulting Fees	1,815	2,860	14,850	27,000
Subtotal	1,041,643	1,148,263	1,322,300	1,434,300
Less: Indirect Costs	(1,041,643)	(1,148,263)	(1,322,300)	(1,434,300)
Total	\$ -	\$ -	\$ -	\$ -

Personnel

Mission

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

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

Methodology

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

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

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

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

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

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

Goals

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

Revenue: Personnel

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Non-Photo IDs	6,320	4,520	3,400	5,500
Total	\$ 6,320	\$ 4,520	\$ 3,400	\$ 5,500

Expenses: Personnel

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	329,900	358,072	390,200	420,000
Travel	3,854	4,036	4,200	4,400
Insurance	2,147	2,038	2,900	2,900
Office Supplies	10,871	9,550	11,185	10,700
Furniture/Equipment	1,380	1,571	1,515	1,500
Legal/Contract Services	16,048	18,103	17,423	19,800
Operating Supplies	3,205	-	1,000	200
Utilities	694	669	900	900
Maintenance	7,909	8,255	8,390	8,500
Vehicle Expense	-	-	10	100
Consultant	54,000	24,377	15,000	30,000
Miscellaneous	(104)	762	1,177	1,100
Subtotal	429,904	427,433	453,900	500,100
Less: Indirect Costs	(429,904)	(427,433)	(453,900)	(500,100)
Total	\$ -	\$ -	\$ -	\$ -

Legal

Expenses: Legal

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Legal/Contract Services	65,230	99,535	156,700	120,000
Less: Indirect Cost	(65,230)	(99,535)	(156,700)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -

Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Property Taxes - Current	10,060,344	10,220,395	10,154,000	10,358,100
Property Taxes - Delinquent	260,918	250,490	260,000	250,000
Penalty & Interest	133,774	113,436	125,000	125,000
Payment in Lieu of Taxes	11,089	5,931	6,000	6,000
Return Check Fees	1,985	2,066	1,500	1,800
Manufactured Housing Letter Fees	14,260	14,700	14,200	14,200
Monitions Expenses Reimbursement	58,196	50,534	60,000	55,000
County Monition Fees	55,153	56,541	55,000	50,000
Assessment Office Fees	578	404	300	300
Total	\$10,596,297	\$10,714,497	\$10,676,000	\$10,860,400

Expenses: Department of Finance

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Finance Administration	317,344	328,064	352,800	385,600
Accounting Services	734,657	777,470	938,700	1,012,100
Tax Section	714,390	739,081	841,900	866,200
Assessment Division	1,086,462	1,116,813	1,240,100	1,316,500
Subtotal	2,852,853	2,961,428	3,373,500	3,580,400
Less: Indirect Costs	(1,052,001)	(1,105,534)	(1,291,500)	(1,397,700)
Total	1,800,852	1,855,894	2,082,000	2,182,700

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	315,196	325,879	341,700	374,600
Travel	-	-	2,400	2,400
Insurance	1,067	1,037	1,600	1,500
Office Supplies	480	551	1,200	1,200
Legal/Contract Services	182	192	200	200
Utilities	419	405	600	600
Miscellaneous	-	-	5,100	5,100
Sub-Total	317,344	328,064	352,800	385,600
Less: Indirects	(317,344)	(328,064)	(352,800)	(385,600)
Total	\$ -	\$ -	\$ -	\$ -

Accounting Services

Mission

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

Goals

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

Expenses: Accounting Services

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	670,394	710,666	864,600	936,600
Insurance	2,866	2,796	4,200	4,000
Office Supplies	7,644	7,976	11,300	11,300
Furniture/Equipment	2,794	2,579	2,600	3,300
Legal/Contract Services	545	1,515	900	900
Utilities	993	1,033	2,400	1,800
Maintenance	49,421	50,905	52,500	54,000
Miscellaneous	-	-	200	200
Subtotal	734,657	777,470	938,700	1,012,100
Less: Indirect Cost	(734,657)	(777,470)	(938,700)	(1,012,100)
Total	\$ -	\$ -	\$ -	\$ -

Tax Section

Mission

The Kent County Tax section is responsible for the collection and distribution of County, school, library and ditch taxes, special community liens, Inspection and Enforcement liens and trash, 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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Property Taxes - Current	10,060,344	10,220,395	10,154,000	10,358,100
Property Taxes - Delinquent	260,918	250,490	260,000	250,000
Penalty & Interest	133,774	113,436	125,000	125,000
Payment in Lieu of Taxes	11,089	5,931	6,000	6,000
Return Check Fees	1,985	2,066	1,500	1,800
Manufactured Housing Letter Fees	14,260	14,700	14,200	14,200
Monitions Expenses Reimbursement	58,196	50,534	60,000	55,000
County Monitions Fees	55,153	56,541	55,000	50,000
Total	\$10,595,719	\$10,714,093	\$10,675,700	\$10,860,100

Expenses: Tax Section

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	306,953	308,315	350,500	349,800
Insurance	2,237	2,223	2,900	2,800
Indirect Costs	254,613	274,665	310,800	334,800
Office Supplies	50,308	51,328	66,000	66,500
Furniture and Equipment	-	264	1,657	1,100
Legal/Contract Services	82,913	84,674	91,500	92,400
Utilities	1,322	1,271	1,500	1,400
Maintenance	15,714	16,113	16,243	16,600
Vehicle Expense	258	160	500	500
Miscellaneous	72	68	300	300
Total	\$ 714,390	\$ 739,081	\$ 841,900	\$ 866,200

Assessment Division

Mission

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

Specific tasks performed by the Assessment office include:

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

Goals

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

Revenue: Assessment Division

Department Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Assessment Office Fees	578	404	300	300
Total	\$ 578	\$ 404	\$ 300	\$ 300

Expenses: Assessment Division

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	780,785	798,016	850,900	926,300
Travel	-	1,005	2,500	2,500
Insurance	10,013	9,531	13,400	12,300
Indirect Costs	246,919	260,428	279,400	300,900
Office Supplies	10,645	9,418	12,200	12,300
Furniture/Equipment	1,412	1,187	1,200	1,200
Legal/Contract Services	4,644	2,368	14,300	4,400
Operating Supplies	16	194	900	900
Utilities	1,532	1,479	3,400	2,000
Maintenance	27,718	28,507	57,200	49,000
Vehicle Expense	2,778	4,680	4,500	4,500
Miscellaneous	-	-	200	200
Total	\$ 1,086,462	\$ 1,116,813	\$ 1,240,100	\$ 1,316,500

Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Library Tax Current	653,984	667,208	660,000	670,000
Library Tax Delinquent	16,001	15,920	16,000	16,000
Library Fines	11,560	10,216	12,000	11,000
Library Material Replacement Fee	593	1,087	500	500
Library Room Rental Fees	45	225	-	-
Library Copy Fees	4,715	5,627	5,000	5,000
Library State Grant	1,700	2,000	300	-
Library Standards Grant	175,601	176,887	170,138	170,100
Recreation Fees	313,001	310,039	325,000	310,000
Recreation Center Fees	-	-	265,000	100,000
Park Rental Fees	7,760	8,764	7,500	8,000
Park State Grant	6,239	1,237	2,427	-
Suburban Parks Tax Current	15,574	15,699	15,300	15,300
Suburban Parks Tax Delinquent	76	82	100	100
Total	\$ 1,206,849	\$ 1,214,991	\$ 1,479,265	\$ 1,306,000

Expenses: Department of Community Services

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Administration	205,965	247,841	214,900	229,200
Library Services	1,311,577	1,217,185	1,467,925	1,568,700
Library Standards Grant	171,273	169,103	251,056	175,900
Recreation	730,590	726,394	736,300	767,600
Recreation Center	-	70,534	605,000	495,200
Parks	828,368	809,116	882,673	903,600
Suburban Parks	15,209	15,113	15,300	15,300
Total	\$ 3,262,982	\$ 3,255,286	\$ 4,173,154	\$ 4,155,500

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
- Expand and create new library services, facilities and programs for Kent County residents

Expenses: Community Services Administration

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	183,626	226,686	197,000	211,000
Insurance	702	674	1,100	1,100
Indirect Costs	20,619	19,864	15,300	15,800
Office Supplies	288	145	565	600
Legal/Contract Services	54	69	235	100
Utilities	676	403	700	600
Miscellaneous	-	-	-	-
Total	\$ 205,965	\$ 247,841	\$ 214,900	\$ 229,200

Library Services

Mission

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

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

Goals

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

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

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

Revenue: Library Services

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Library Tax Current	653,984	667,208	660,000	670,000
Library Tax Delinquent	16,001	15,920	16,000	16,000
Library Fines	11,560	10,216	12,000	11,000
Library Material Replacement Fees	593	1,087	500	500
Library Room Rental Fees	45	225	-	-
Library Copy Fees	4,715	5,627	5,000	5,000
Library State Grant	1,700	2,000	300	-
Total	\$ 688,598	\$ 702,283	\$ 693,800	\$ 702,500

Expenses: Library Services

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	413,096	446,012	513,800	557,200
Insurance	5,856	5,924	7,100	7,100
Indirect Costs	122,122	137,887	200,500	242,600
Office Supplies	4,303	4,175	5,500	4,900
Furniture/Equipment	5,341	2,994	13,100	11,600
Legal/Contract Services	4,016	3,871	9,600	10,200
Operating Supplies	2,462	2,525	2,800	2,800
Utilities	35,113	31,779	38,500	41,700
Maintenance	12,697	21,411	13,700	15,600
Vehicle Expense	-	-	100	-
Miscellaneous	2,905	4,063	3,225	5,000
Reciprocal Borrowing	703,666	556,544	660,000	670,000
Total	\$ 1,311,577	\$ 1,217,185	\$ 1,467,925	\$ 1,568,700

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Library Standards Grant	175,601	176,887	170,138	170,100
Total	\$ 175,601	\$ 176,887	\$ 170,138	\$ 170,100

Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	84,144	85,474	111,831	100,100
Travel	1,275	-	2,000	1,400
Office Supplies	832	2,186	1,012	1,500
Furniture/Equipment	7,599	4,450	20,000	500
Legal/Contract Services	5,487	7,740	6,708	4,900
Operating Supplies	61,455	51,816	91,426	52,000
Vehicle Expense	5,399	11,648	11,763	9,000
Miscellaneous	5,082	5,789	6,316	6,500
Total	\$ 171,273	\$ 169,103	\$ 251,056	\$ 175,900

Recreation and Recreation Center

Mission

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

Goals

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

Revenue: Recreation

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Recreation Fees	313,001	310,039	325,000	310,000
Recreation Center Fees	-	-	265,000	100,000
Total	\$ 313,001	\$ 310,039	\$ 590,000	\$ 410,000

Expenses: Recreation

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	285,172	295,283	298,400	329,600
Travel	2,684	-	-	-
Insurance	3,383	3,293	4,100	4,100
Indirect Costs	150,039	143,043	125,900	133,600
Office Supplies	2,920	2,668	2,900	2,500
Furniture/Equipment	-	473	1,200	1,600
Legal/Contract Services	254,915	254,551	269,300	262,600
Operating Supplies	10,120	8,534	12,500	10,400
Utilities	2,284	1,802	1,900	1,600
Rent	16,135	13,595	12,900	17,100
Maintenance Expenses	2,175	2,175	3,797	3,000
Vehicle Expenses	763	977	3,403	1,500
Total	\$ 730,590	\$ 726,394	\$ 736,300	\$ 767,600

Expenses: Recreation Center

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	-	49,049	273,800	292,000
Insurance	-	-	11,200	11,200
Indirect Costs	-	-	127,700	44,000
Office Supplies	-	94	248	100
Furniture/Equipment	-	1,719	1,500	1,700
Legal/Contract Services	-	1,089	32,878	32,200
Trash Collection Fees	-	758	4,000	5,000
Operating Supplies	-	2,964	16,500	15,800
Utilities	-	10,967	124,553	79,200
Maintenance Expenses	-	643	4,594	7,000
Vehicle	-	-	300	-
Miscellaneous	-	3,251	500	2,000
Contingency	-	-	7,227	5,000
Total	\$ -	\$ 70,534	\$ 605,000	\$ 495,200

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
- 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.

Revenue: Parks

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Park Rental Fees	7,760	8,764	7,500	8,000
Park Grant	6,239	1,237	2,427	-
Total	\$ 13,999	\$ 10,001	\$ 9,927	\$ 8,000

Expenses: Parks

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	603,045	597,452	639,000	678,800
Insurance	14,843	15,406	17,200	17,200
Indirect Costs	108,885	109,329	98,200	103,400
Office Supplies	2,159	1,824	2,000	2,000
Furniture/Equipment	548	3,376	3,200	3,700
Legal/Contract Services	9,347	10,586	15,200	13,000
Trash Pick-Up Fees	3,026	3,117	3,300	3,200
Operating Supplies	11,673	11,430	15,100	15,100
Utilities	29,327	25,704	27,900	27,300
Rent	190	129	300	200
Maintenance	23,885	19,355	31,000	25,500
Vehicle Expense	17,333	11,760	22,000	16,800
Miscellaneous	8,707	4,248	12,078	2,000
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	-	-	795	-
Total	\$ 828,368	\$ 809,116	\$ 882,673	\$ 903,600

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Suburban Parks Tax Current	15,574	15,699	15,300	15,300
Suburban Parks Tax Delinquent	76	82	100	100
Total	\$ 15,650	\$ 15,781	\$ 15,400	\$ 15,400

Expenses Suburban Parks

4301 – Old Mill

Departmental Expense	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	2,800	2,800	2,800	2,800
Indirect Costs	469	437	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,669	\$ 4,637	\$ 4,700	\$ 4,700

4302 – Royal Grant

Departmental Expense	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	3,700	3,700	3,700	3,700
Indirect Costs	470	438	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,170	\$ 6,138	\$ 6,200	\$ 6,200

Expenses: Suburban Parks (Continued)

4303 – Eagle’s Nest

Departmental Expense	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	2,700	2,700	2,700	2,700
Indirect Costs	470	438	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,370	\$ 4,338	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,209	\$ 15,113	\$ 15,300	\$ 15,300



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Department of Planning Services
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Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Tax Mapping Fees	1,765	2,814	1,600	1,800
Street Addressing Fees	15,500	15,150	15,000	15,000
Inspections & Enforcement Fees	1,297,040	1,374,921	1,080,000	1,400,000
House Demolition Reimbursement	12,949	51,583	40,000	30,000
Grass Cutting Reimbursement	36,612	55,704	35,000	35,000
Rat Abatement State Grant	10,000	10,000	10,000	10,000
Code Enforcement Fines	273	-	300	300
Planning Application Fees	63,631	43,444	60,000	70,000
Planning Map Fees	120	-	100	100
Planning Forms and Documents	610	740	600	600
Planning/Zoning Application Fees	14,830	22,490	19,000	18,000
Planning Copy Fees	135	430	100	100
HOA Billing Admin Fees	5,001	5,334	5,000	5,400
Stormwater Management Fees	-	2,040	-	2,000
HUD Fees	450	-	-	-
CDBG Bid Packet Fees	179	75	100	100
CDBG Rental Income	5,800	5,800	5,800	5,800
Manufactured Housing Demo Reimb	7,475	32,528	17,000	30,000
Total	\$ 1,472,370	\$ 1,623,053	\$ 1,289,600	\$ 1,624,200

Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Planning Services Administration	253,973	260,594	274,600	295,200
Geographic Information Systems	500,819	528,867	626,000	690,700
Inspections & Enforcement	1,393,564	1,443,447	1,593,013	1,656,200
Zoning Inspections & Enforcement	106,894	113,402	121,200	131,500
Planning Division	1,163,190	1,252,358	1,355,100	1,462,300
Manufactured Housing	116,698	132,909	124,800	146,900
Total	\$ 3,535,138	\$ 3,731,577	\$ 4,094,713	\$ 4,382,800

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

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	198,281	205,530	215,500	233,100
Insurance	797	785	1,200	1,200
Indirect Costs	53,945	53,313	56,600	59,600
Office Supplies	518	524	600	600
Legal/Contract Services	265	280	400	400
Utilities	167	162	300	300
Total	\$ 253,973	\$ 260,594	\$ 274,600	\$ 295,200

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

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Tax Mapping	1,765	2,814	1,600	1,800
Street Addressing Fees	15,500	15,150	15,000	15,000
Total	\$ 17,265	\$ 17,964	\$ 16,600	\$ 16,800

Expenses: Geographic Information Systems

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	339,573	360,201	435,100	481,000
Travel	-	1,931	1,900	-
Insurance	1,857	1,831	2,500	2,500
Indirect Costs	137,689	147,632	162,100	175,100
Office Supplies	1,801	1,633	2,100	2,100
Furniture/Equipment	913	811	1,000	3,400
Legal/Contract Services	1,116	763	1,500	1,800
Utilities	660	635	800	800
Maintenance	17,210	13,430	19,000	24,000
Total	\$ 500,819	\$ 528,867	\$ 626,000	\$ 690,700

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Inspections & Enforcement Fees	1,297,040	1,374,921	1,080,000	1,400,000
House Demolition Reimbursement	12,949	51,583	40,000	30,000
Grass Cutting Reimbursement	36,612	55,704	35,000	35,000
Rat Abatement	10,000	10,000	10,000	10,000
Total	\$ 1,356,601	\$ 1,492,208	\$ 1,165,000	\$ 1,475,000

Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	1,037,995	1,113,941	1,199,500	1,273,100
Travel	-	-	121	-
Insurance	11,292	10,899	12,000	12,100
Indirect Costs	217,124	211,769	218,900	237,800
Office Supplies	13,379	14,315	13,925	14,500
Furniture/Equipment	913	811	900	4,000
Legal/Contract Services	19,329	3,490	20,809	5,600
Operating Supplies	741	1,666	1,920	2,100
Utilities	6,327	5,986	6,500	4,100
Maintenance	7,735	7,866	7,925	7,800
Vehicle Expense	22,718	18,979	20,100	20,100
Miscellaneous	398	-	-	-
Grant/Program	55,613	53,725	90,413	75,000
Total	\$ 1,393,564	\$ 1,443,447	\$ 1,593,013	\$ 1,656,200

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Code Enforcement Fines	273	-	300	300
Total	\$ 273	\$ -	\$ 300	\$ 300

Expenses: Zoning Inspections and Enforcement

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	66,142	74,556	78,400	86,900
Insurance	1,040	1,021	1,600	1,600
Indirect Costs	35,557	35,505	37,400	40,000
Office Supplies	13	34	150	100
Furniture and Equipment	-	-	-	300
Legal/Contract Services	100	-	100	200
Operating Supplies	21	64	150	200
Utilities	506	450	700	500
Vehicle Expense	3,515	1,772	2,700	1,700
Total	\$ 106,894	\$ 113,402	\$ 121,200	\$ 131,500

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Planning Application Fees	63,631	43,444	60,000	70,000
Planning Map Fees	120	-	100	100
Planning Forms and Documents	610	740	600	600
Planning/Zoning Application Fees	14,830	22,490	19,000	18,000
Planning Copy Fees	135	430	100	100
HOA Billing Admin Fees	5,001	5,334	5,000	5,400
Stromwater Administrative Fee	-	2,040	-	2,000
HUD Fees	450	-	-	-
CDBG Bid Packet Fees	179	75	100	100
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 90,756	\$ 80,353	\$ 90,700	\$ 102,100

Expenses: Planning

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	591,628	641,060	696,800	759,400
Travel	-	2,003	2,500	2,700
Insurance	14,547	13,126	16,700	16,700
Indirect Costs	523,398	533,179	574,300	603,800
Office Supplies	8,725	7,970	10,360	10,100
Furniture/Equipment	913	811	1,000	800
Legal/Contract Services	22,264	52,265	49,350	66,100
Operational Supplies	326	486	500	500
Utilities	1,364	1,317	1,600	1,600
Maintenance	-	-	901	-
Vehicle Expense	-	71	99	100
Miscellaneous	25	70	990	500
Total	\$ 1,163,190	\$ 1,252,358	\$ 1,355,100	\$ 1,462,300

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Manufactured Housing Demo Reimb	7,475	32,528	17,000	30,000
Total	\$ 7,475	\$ 32,528	\$ 17,000	\$ 30,000

Expenses: Manufactured Housing

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	65,920	68,304	72,700	80,000
Insurance	1,039	1,020	1,500	1,500
Indirect Costs	29,402	28,947	30,800	32,500
Office Supplies	251	228	342	400
Furniture and Equipment	-	-	-	300
Legal/Contract Services	326	40	424	300
Operating Supplies	49	64	173	200
Utilities	506	476	700	500
Vehicle Expense	1,805	1,570	1,161	1,200
Grant/Program	17,400	32,260	17,000	30,000
Total	\$ 116,698	\$ 132,909	\$ 124,800	\$ 146,900

Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	1,424,946	1,465,279	1,424,900	1,465,300
Paramedic Fees - Special Events	160,931	106,858	112,341	90,000
Dispatch Fees - Special Events	-	22,885	7,659	30,000
LEPC State Grant	54,664	42,498	65,100	65,800
Emergency Management Planning Grant	112,965	142,356	134,093	139,600
DEMA Special Project Grants	63,724	15,200	27,159	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 2,104,631	\$ 2,082,477	\$ 2,058,652	\$ 2,078,100

Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Public Safety Administration	90,174	93,696	100,100	108,600
Emergency Communications	2,333,118	2,355,392	2,660,200	2,903,400
Mobile Command Center	27,014	19,723	32,500	27,700
Emergency Medical Services	4,661,518	4,794,180	5,708,600	6,099,400
EMS-Special Events & Non-Reimb Costs	567,802	627,055	663,840	702,800
Emergency Management	286,683	273,356	291,541	287,600
Emergency Management-LEPC-State Funding	67,481	65,934	71,078	65,800
Total	\$ 8,033,790	\$ 8,229,336	\$ 9,527,859	\$10,195,300

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

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	87,133	90,529	96,300	104,700
Travel	2,178	2,200	2,500	2,500
Insurance	461	438	800	800
Office Supplies	42	79	100	100
Furniture/Equipment	-	20	-	-
Utilities	360	430	400	500
Total	\$ 90,174	\$ 93,696	\$ 100,100	\$ 108,600

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Telephone Tax	270,015	270,015	270,000	270,000
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 287,401	\$ 287,401	\$ 287,400	\$ 287,400

Expenses: Emergency Communications

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	1,913,085	1,941,190	2,140,800	2,349,500
Travel	7,443	6,176	8,300	8,400
Insurance	22,756	22,898	27,500	27,500
Indirect Costs	234,073	247,827	277,700	318,600
Office Supplies	2,810	1,942	2,300	2,800
Furniture/Equipment	27,611	13,430	32,300	29,700
Legal/Contract Services	8,862	6,874	12,500	12,200
Trash Pick-Up Fees	982	965	1,100	1,000
Operating Supplies	5,461	3,588	6,900	7,200
Utilities	60,432	61,135	64,200	77,700
Maintenance	49,376	49,011	83,900	66,600
Vehicle Expenses	-	51	2,000	1,500
Miscellaneous	227	305	700	700
Total	\$ 2,333,118	\$ 2,355,392	\$ 2,660,200	\$ 2,903,400

Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	1,702	2,548	4,600	4,600
Insurance	3,325	3,657	3,400	3,400
Office Supplies	-	35	200	200
Furniture & Equipment	7,303	-	3,500	600
Operating Supplies	1,031	-	1,800	1,800
Utilities	4,303	3,947	4,500	4,100
Rent	6,000	6,000	6,000	6,000
Maintenance	-	-	1,800	1,800
Vehicle Expense	3,350	3,392	6,500	5,000
Miscellaneous	-	144	200	200
Total	\$ 27,014	\$ 19,723	\$ 32,500	\$ 27,700

Emergency Medical Services (EMS)

Mission

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

- Service:** We are committed to help the sick and injured by providing superior service to our patients and our community with skill, concern and compassion.
- Quality:** Because our patients are our primary concern, we strive to achieve excellence in everything we do.
- People:** The men and women who are our paramedics and those associated volunteers, physicians, nurses and students are the source of our strength. They create our success and determine our reputation. We treat all of them with respect, dignity and courtesy. We endeavor to create an environment in which all can work and learn together.
- Stewardship:** Fulfilling our mission requires that we use our resources wisely and with accountability to our public.
- Integrity:** We are honest and fair in our relationships with all those who are associated with us and other health care workers as well.

Goals

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

Revenue and Grants: Emergency Medical Services (EMS)

Departmental Revenue and Grants	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
State Paramedic Grant	1,424,946	1,465,279	1,424,900	1,465,300
Total	\$ 1,424,946	\$ 1,465,279	\$ 1,424,900	\$ 1,465,300

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	4,327,895	4,435,826	5,253,900	5,636,300
Travel	3,046	3,288	2,900	3,200
Insurance	37,960	42,485	53,500	53,500
Office Supplies	4,290	3,917	5,490	5,100
Furniture/Equipment	9,113	11,014	18,242	31,600
Legal/Contract Services	13,534	21,935	27,826	36,000
Trash Pick-Up Fees	714	701	800	800
Operating Supplies	80,475	83,629	109,700	96,600
Utilities	50,163	47,211	59,700	54,400
Rent	19,318	26,198	33,200	32,400
Maintenance	29,611	38,228	34,800	38,500
Vehicle Expense	84,941	79,188	107,046	107,600
Miscellaneous	458	560	1,496	3,400
Total	\$ 4,661,518	\$ 4,794,180	\$ 5,708,600	\$ 6,099,400

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

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Paramedic Fees - Special Events	160,931	106,858	112,341	90,000
Dispatch Fees - Special Events	-	22,885	7,659	30,000
Total	\$ 160,931	\$ 129,743	\$ 120,000	\$ 120,000

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

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	105,735	140,390	109,800	109,800
Indirect Costs	449,902	481,571	534,100	581,300
Furniture/Equipment	4,595	1,108	8,600	4,800
Legal/Contractual	-	-	-	-
Operating Supplies	5,808	1,596	7,800	5,300
Maintenance	1,762	1,530	1,900	1,600
Miscellaneous	-	860	1,640	-
Total	\$ 567,802	\$ 627,055	\$ 663,840	\$ 702,800

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
LEPC State Grant	54,664	42,498	65,100	65,800
Total	\$ 54,664	\$ 42,498	\$ 65,100	\$ 65,800

Expenses: Emergency Management (LEPC – State Funding)

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	57,858	62,000	66,700	65,800
Travel	-	-	-	-
Insurance	653	1,494	-	-
Office Supplies	57	267	-	-
Furniture & Equipment	456	-	-	-
Legal/Contract Services	7,600	1,546	-	-
Operating Supplies/Related	307	80	-	-
Utilities	550	547	-	-
Miscellaneous	-	-	1,394	-
Contingency	-	-	2,984	-
Total	\$ 67,481	\$ 65,934	\$ 71,078	\$ 65,800

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

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Emergency Management Planning Grant	112,965	142,356	134,093	139,600
DEMA Special Project Grants	63,724	15,200	27,159	-
Total	\$ 176,689	\$ 157,556	\$ 161,252	\$ 139,600

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

Departmental Expense	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	130,928	135,257	149,300	168,700
Travel	2,617	1,846	2,500	2,800
Insurance	1,457	1,498	3,100	3,400
Indirect Costs	55,524	61,338	68,300	81,800
Office Supplies	1,131	1,776	2,300	2,100
Furniture and Equipment	5,950	3,359	3,700	1,100
Legal/Contract Services	804	860	1,200	1,300
Trash Collection Fees	312	307	400	400
Operating Supplies	625	636	1,087	1,000
Utilities	15,883	16,762	20,200	19,100
Maintenance	2,147	2,573	3,100	2,600
Vehicle Expense	1,080	1,917	1,900	1,800
Miscellaneous	72	1,969	1,513	1,500
SubTotal	\$ 218,530	\$ 230,098	\$ 258,600	\$ 287,600

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

Departmental Expense	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	-	-	901	
Travel	2,829	24,458	1,492	-
Office Supplies	276	-	-	-
Furniture and Equipment	3,609	1,747	3,159	-
Legal/Contract Services	56,550	10,782	-	-
Maintenance	-	-	24,000	
Contingency	4,889	6,271	2,400	-
Grant Program Expense	-	-	989	-
SubTotal	\$ 68,153	\$ 43,258	\$ 32,941	\$ -
Total Emergency Management	\$ 286,683	\$ 273,356	\$ 291,541	\$ 287,600

Public Works (General Fund) Facilities Management

Expenses: Public Works (General Fund) Facilities Management

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Facilities Management	768,356	737,647	820,400	883,700
Less: Indirect Costs	(768,356)	(737,647)	(820,400)	(883,700)
Total	\$ -	\$ -	\$ -	\$ -

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	420,311	425,780	472,300	529,100
Insurance	47,448	53,729	55,000	55,600
Office Supplies	285	374	400	500
Furniture/Equipment	30,120	426	1,000	8,500
Legal/Contract Services	3,003	3,022	3,200	3,200
Trash Collection Fees	3,867	4,194	4,200	4,200
Operating Supplies	12,229	12,582	15,400	14,500
Utilities	214,139	191,689	228,300	226,500
Maintenance	23,956	36,914	32,000	34,000
Vehicle Expense	11,603	8,090	7,600	6,600
Miscellaneous	1,395	847	1,000	1,000
Subtotal	768,356	737,647	820,400	883,700
Less: Indirect Cost	(768,356)	(737,647)	(820,400)	(883,700)
Total	\$ -	\$ -	\$ -	\$ -

Row Offices

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

Clerk of the Peace

Mission

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

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

Revenue: Clerk of the Peace

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Clerk of the Peace Fees	59,862	60,200	60,000	60,000
Marriage Ceremony Fees	24,500	21,800	25,000	25,000
Total	\$ 84,362	\$ 82,000	\$ 85,000	\$ 85,000

Expenses: Clerk of the Peace – Fee Service

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	101,815	109,806	112,000	121,700
Insurance	1,458	1,346	2,000	2,000
Indirect Costs	52,102	54,301	58,600	64,600
Office Supplies	331	1,654	1,400	2,000
Legal/Contract Services	636	673	1,200	700
Utilities	420	403	600	600
Maintenance	5,000	5,000	5,000	5,000
Vehicle Expenses	-	-	100	-
Miscellaneous	-	-	100	100
SubTotal	\$ 161,762	\$ 173,183	\$ 181,000	\$ 196,700

Expenses: Clerk of the Peace – Transcription Services

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	71,504	73,340	79,900	84,000
Travel	-	-	2,500	2,300
Insurance	1,330	1,221	1,900	1,800
Office Supplies	827	681	1,628	1,300
Legal/Contract Services	545	577	600	600
Utilities	420	403	600	600
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	72	100
SubTotal	74,626	76,222	87,300	90,800
Total	236,388	249,405	268,300	287,500
Less: Indirect Costs	(74,626)	(76,222)	(87,300)	(90,800)
Total	\$ 161,762	\$ 173,183	\$ 181,000	\$ 196,700

Comptroller

Mission

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 of January 2017, The Comptroller’s Office was dissolved and the duties absorbed into the Department of Finance, Accounting Section.

The Comptroller’s office assured that the Row Offices were audited annually, that accounts payable were reviewed for accuracy and compliance to Kent County policies and that payments were made in a timely manner.

Expenses: Comptroller

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	154,660	113,155	57,900	-
Insurance	2,613	2,390	4,100	-
Office Supplies	778	1,978	1,200	-
Legal/Contract Services	454	481	1,100	-
Utilities	250	243	400	-
Maintenance	1,135	1,170	1,200	-
Miscellaneous	-	-	100	-
Subtotal	159,890	119,417	66,000	-
Less: Indirect Costs	(159,890)	(119,417)	(66,000)	-
Total	\$ -	\$ -	\$ -	\$ -

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Real Estate Transfer Tax	4,210,416	4,493,193	4,150,000	5,100,000
Recorder of Deeds Fees	2,357,660	2,596,899	2,350,000	2,700,000
Recorder of Deeds Copy Fees	112,610	119,922	115,000	85,000
Recorder of Deeds Printer Copy Fees	29,441	25,710	30,000	22,000
Real Estate Transfer Tax Process Fees	113,700	120,303	115,000	145,000
Local Government Record Maint. Fees	8,964	9,634	10,000	10,000
Recorders Maintenance Fees	19,569	21,683	20,000	22,000
State Document Fees	8,964	9,674	10,000	10,000
Deeds Internet Fees	68,175	70,785	65,000	70,000
Total	\$ 6,929,499	\$ 7,467,803	\$ 6,865,000	\$ 8,164,000

Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	360,914	379,201	419,000	438,600
Insurance	5,746	5,301	6,400	6,400
Indirect Costs	149,159	142,809	143,900	156,600
Office Supplies	74,344	74,709	76,100	76,600
Furniture/Equipment	3,980	3,156	2,800	2,800
Legal/Contract Services	53,112	7,865	8,500	5,400
Utilities	2,395	2,292	2,400	2,500
Maintenance	1,566	1,377	1,400	10,000
Vehicle	30	57	200	200
Miscellaneous	-	-	-	500
Total	\$ 651,246	\$ 616,767	\$ 660,700	\$ 699,600

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Register of Wills Fees	686,366	618,325	625,000	600,000
Wills Advertising Reimbursements	6,745	6,845	7,000	7,000
Wills Copy Fees	4,194	3,483	3,000	3,000
Total	\$ 697,305	\$ 628,653	\$ 635,000	\$ 610,000

Expenses: Register of Wills

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	246,357	257,224	277,700	306,200
Insurance	5,081	4,620	7,500	7,500
Indirect Costs	85,251	83,745	86,600	94,600
Office Supplies	4,661	3,040	6,100	5,400
Furniture/Equipment	3,756	2,358	2,000	2,000
Legal/Contract Services	8,330	7,997	10,500	8,800
Utilities	526	507	1,100	800
Vehicle Expense	-	-	100	-
Miscellaneous	-	-	200	200
Total	\$ 353,962	\$ 359,491	\$ 391,800	\$ 425,500

Sheriff

Mission

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

Goals

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

Revenue: Sheriff Office

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Sheriff Civil Fees	283,584	290,350	260,000	300,000
Sheriff Monition/Auction Fees	39,500	42,397	33,000	47,000
Sheriff Fee of Sales	1,625,528	1,655,994	1,100,000	1,500,000
Total	\$ 1,948,612	\$ 1,988,741	\$ 1,393,000	\$ 1,847,000

Expenses: Sheriff Office

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	435,525	431,841	457,300	501,100
Insurance	14,014	14,614	18,800	18,800
Indirect Costs	103,313	100,244	103,300	111,200
Office Supplies	6,891	5,904	7,400	7,000
Furniture/Equipment	1,520	1,418	1,400	1,400
Legal/Contract Services	3,721	4,222	12,700	5,200
Operating Supplies	563	496	900	900
Utilities	2,137	2,022	2,400	3,900
Maintenance	9,158	9,158	9,433	9,700
Vehicle Expense	8,952	9,461	11,267	10,500
Miscellaneous	25	-	200	200
Total	\$ 585,819	\$ 579,380	\$ 625,100	\$ 669,900

Special Grants and Programs

Revenue: Special Grants and Programs

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Dog Licenses [3]	45,256	10,660	-	-
Animal Fines [3]	6,371	1,550	-	-
Total	\$ 51,627	\$ 12,210	\$ -	\$ -

Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Open Space Preservation [1]	95,526	146,432	217,358	-
Stormwater Management [2]	-	-	299,410	-
Dog Control Support [3]	869,842	915,872	869,000	869,000
Community Service Grants	1,164,374	967,350	1,044,800	1,043,000
Total	\$ 2,129,742	\$ 2,029,654	\$ 2,430,568	\$ 1,912,000

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2017 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2017. The prior year appropriations carried forward to Fiscal Year 2017 are \$117,358.

[2] Stormwater Management amount listed in Fiscal Year 2017 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2017. The prior year appropriations carried forward to Fiscal Year 2017 are \$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.

Open Space Preservation

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Program Expense	95,526	146,432	217,358	-
Total	\$ 95,526	\$ 146,432	\$ 217,358	\$ -

Stormwater Management

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Program Expense	-	-	299,410	-
Total	\$ -	\$ -	\$ 299,410	\$ -

Dog Control Support

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Dog Licenses	45,256	10,660	-	-
Animal Fines	6,371	1,550	-	-
Total	\$ 51,627	\$ 12,210	\$ -	\$ -

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Dog Control	869,842	915,872	869,000	869,000
Total	\$ 869,842	\$ 915,872	\$ 869,000	\$ 869,000

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Agriculture/Soil/Water	111,500	136,500	136,500	136,500
Economic Development	41,000	26,000	26,000	26,000
Public Safety	949,748	753,252	815,000	815,000
Service Organizations	62,126	51,598	67,300	65,500
Total	\$ 1,164,374	\$ 967,350	\$ 1,044,800	\$ 1,043,000

4430 – Agriculture/Soil/Water

Organization	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	75,000	100,000	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
Total	\$ 111,500	\$ 136,500	\$ 136,500	\$ 136,500

4431 – Economic Development

Organization	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Fire Fighter's Convention	16,000	1,000	1,000	1,000
Kent County Visitors' Bureau	25,000	25,000	25,000	10,000
Community Events Promotional Grants	-	-	-	15,000
Total	\$ 41,000	\$ 26,000	\$ 26,000	\$ 26,000

4433 – Public Safety

Organization	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Volunteer Fire Companies	700,000	735,000	800,000	800,000
Volunteer Fire Companies - Special Ops Units		18,000	15,000	15,000
Police Departments	249,748	252	-	-
Total	\$ 949,748	\$ 753,252	\$ 815,000	\$ 815,000

Kent County Levy Court Adopted Operating Budget Fiscal Year 2018
4432 – Service Organizations

Organization	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Aid in Dover, Inc.	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	-	-	1,000	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	1,000
Chamber of Commerce for Greater Milford	600	600	600	600
City of Dover July 4th	500	500	600	600
City of Harrington Heritage Day Committee	600	600	600	600
City of Milford Community Parade	600	600	600	600
Delaware Adolescent Program (dapi)	750	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	900	900	900	900
Delaware First Medis Corp./WWDE	1,000	-	-	-
Delaware Housing Coalition	-	500	1,000	1,000
Delaware Senior Olympics	500	500	500	500
Delaware State Housing Authority	-	1,000	2,000	2,000
Diamond State Community Land Trust	-	2,000	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	3,526	-	-	-
Kent County 4-H Clubs	600	600	600	600
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	2,500	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	600
Milford Museum	-	500	500	500
Milford Senior Center	2,500	2,500	2,500	2,500
Modern Maturity Center	4,000	4,000	4,000	4,000
NCALL Research	1,000	1,000	1,000	1,000
Read Aloud Delaware	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	-	-
Star Hill AME Church Museum	-	-	-	200
The Shepard Place, Inc.	3,000	3,000	3,000	3,000
The of Magnolia Heritage Day	400	400	400	400
Town of Bowers [1]	-	(18,402)	-	-
Wyoming Peach Festival	600	600	600	600
YMCA of Delaware - Dover YMCA	-	1,000	1,000	1,000
Total	\$ 62,126	\$ 51,598	\$ 67,300	\$ 65,500
Total Community Service Grants	\$ 1,164,374	\$ 967,350	\$ 1,044,800	\$ 1,043,000

[1] In Fiscal Year 2014 Kent County granted The Town of Bowers funding to assist property owners with bringing properties into compliance with flood plain regulations. This represents the unused funds returned by The Town of Bowers



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Special Revenue Grant Funds

Grant Fund	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Community Development Block Grant				
Revenue	\$ 1,703,902	\$ 1,425,566	\$ 1,938,788	\$ 1,528,000
Expenditures	1,703,902	1,425,566	1,938,788	1,528,000
Neighborhood Stabilization Grant				
Revenue	\$ 165,024	\$ 311,475	\$ 279,145	-
Expenditures	165,024	311,475	279,145	-
FmHA Housing Preservation Block Grant				
Revenue	\$ 25,775	\$ 23,530	\$ 19,354	\$ 19,400
Expenditures	25,775	23,530	19,354	19,400

Community Development Block Grant (CDBG)

Function

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

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

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

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

Goals

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

Revenue: CDBG

Departmental Revenue	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Grant	1,379,397	1,081,994	1,538,764	1,100,000
Additional Program Income	9,132	7,124	14,624	-
Operating Transfer In	315,373	336,448	385,400	428,000
Total	\$ 1,703,902	\$ 1,425,566	\$ 1,938,788	\$ 1,528,000

Expenses: CDBG

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Grant Expenditures	1,388,529	1,089,118	1,553,388	1,100,000
County Match	315,373	336,448	385,400	428,000
Total	\$ 1,703,902	\$ 1,425,566	\$ 1,938,788	\$ 1,528,000

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Grant	94,695	6,169	28,589	-
Additional Program Income	50,329	285,306	220,556	-
Leverage Funding	20,000	20,000	30,000	
Total	\$ 165,024	\$ 311,475	\$ 279,145	\$ -

Expenses: NSP

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Grant Expenditures	165,024	311,475	279,145	-
Total	\$ 165,024	\$ 311,475	\$ 279,145	\$ -

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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Grant	25,775	23,530	19,354	19,400
Total	\$ 25,775	\$ 23,530	\$ 19,354	\$ 19,400

Expenses: FmHA

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Grant Expenditures	25,775	23,530	19,354	19,400
Total	\$ 25,775	\$ 23,530	\$ 19,354	\$ 19,400



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General Fund Capital Project Fund

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Fiscal Year 2018 General Fund Capital Projects								
Department and Project Description	Funding Sources							
	FY 2018 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)	Total
Administration - Information Technology								
Disaster Recovery Plan, Equipment, Testing	25,000	25,000						25,000
Create an offsite location to handle redundancy (backup) of data to restore the County back to normal functionality in a short period of time in case of a disaster. Project includes virtualization of servers.								
Server/Hardware/Software Replacement	45,000	45,000						45,000
For replacements due to unexpected hardware/software failures. Project includes network switches.								
IT Future Capital Outlays	20,000	20,000						20,000
Provide for unforeseen but necessary technology-related items to maintain the County's technology infrastructure.								
Department Upgrades	32,700	32,700						32,700
Replacement of outdated workstations. Review and recommend new computer hardware and software.								
Audio Visual Replacement Fund	28,700	28,700						28,700
This project allows for replacement of Audio Visual equipment on an ongoing basis.								
Phone Replacement - County Administration Building	13,400	13,400						13,400
Continued funding for replacement of phones in the County Administration Building								
County Website	30,000	30,000						30,000
Improvements to County website								
Imaging Computer Replacement Fund - Deeds	30,000				30,000			30,000
To provide funding for replacement computer hardware / software for the Recorder of Deeds Office on an ongoing basis.								
IT Enterprise Solutions	40,000	40,000						40,000
To provide a county-wide Master Information Technology Plan allowing departments to work together and offer customers online solutions.								
Xerox Super Search - Deeds	36,000				36,000			36,000
A search engine that provide the ability to search deed's index files based on the search criteria entered.								
Administration - Information Technology	300,800	234,800	-	-	66,000	-		300,800

Fiscal Year 2018 General Fund Capital Projects								
		Funding Sources						
Department and Project Description	FY 2018 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)	Total
Community Services - Parks								
Big Oak Park - Ballfield Restrooms and Storage	10,000	10,000						10,000
New restroom and storage facility to be located on the north side of park in the ballfield complex. FY2018 funding represents fourth installment in a series of proposed annual funding amounts.								
Brecknock Park - Historic Structure Improvement Fund	10,000	10,000						10,000
This project allows for rehabilitation of the Goggin Manor House on an ongoing basis.								
Hunn Property - Wildcat Manor Historic Improvement Fund	10,000	10,000						10,000
To provide for assessment and rehabilitation of Wildcat Manor on an ongoing basis.								
Total Community Services	30,000	30,000	-	-	-	-		30,000

Fiscal Year 2018 General Fund Capital Projects									
Department and Project Description	FY 2018 Estimated Costs	Funding Sources							Total
		General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)		
Public Safety - Emergency Communications Division									
Consoles Replacement	85,000						85,000	85,000	
Replacement of twelve dispatch consoles purchased in 2006.									
These are the 12 consoles down the main corridor of the dispatch center.									
Fire/EMS Paging System Replacement	15,000			15,000				15,000	
Replacement of Fire/EMS paging transmitters. Second installment of total to be funded over four years.									
Public Safety - Emergency Medical Division									
Cardiac Monitors	25,000			17,500		7,500		25,000	
This project supplements existing inventory of multi-functional cardiac monitor/pacemaker/defibrillator									
Radio Replacement	13,000			9,100		3,900		13,000	
Replace sixth set of three of twenty six portable radios due to rebanding									
Vehicle/Conversion - Emergency Response Unit Replacement	76,000			53,200		22,800		76,000	
Replace emergency response vehicle, includes trade-in or sale of one fleet vehicle. Includes conversion of vehicle to emergency medical response unit.									
Pole Building	15,000			15,000				15,000	
Building to be used to cover medical and response equipment. Third installment of amount to be funded over several years.									
Surveillance/Security System Upgrade - Wheatley Pond Location	10,000			7,000		3,000		10,000	
Replace surveillance with a video recorder and six 1080p hight resolution cameras									
Public Safety Headquarters									
Building Generator	15,000			15,000				15,000	
Building Generator for Public Safety building									
Total Public Safety	254,000	-	-	131,800	-	37,200	85,000	254,000	

Fiscal Year 2018 General Fund Capital Projects								
Department and Project Description	FY 2018 Estimated Costs	Funding Sources						Total
		General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)	
Row Offices - Sheriff								
Sheriff Vehicle	18,000				18,000			18,000
Purchase sheriff vehicle								
Total Row Offices	18,000	-	-	-	18,000	-		18,000

Fiscal Year 2018 General Fund Capital Projects								
Department and Project Description	FY 2018 Estimated Costs	Funding Sources						
		General Fund Contribution	Reserve Transfer - General Fund Contribution	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)	Total
Special Projects								
Community Projects Assistance Fund (Policy 30)	50,000		50,000					50,000
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 to the citizens of Kent County.								
Economic Development - Land Acquisition & Construction	25,000			25,000				25,000
To increase land acquisition and construction funding								
Economic Development - Strategic Development	25,000			25,000				25,000
To increase strategic development funding								
Equipment and Vehicles	32,000	32,000						32,000
This project allows for replacement of County vehicles and equipment on an ongoing basis.								
Facilities	50,000	50,000						50,000
Provide upgrades, repairs, furniture, and equipment for the County Complex, Emergency Services Building, the Library and Wheatley's Pond Road office and substation.								
Total Special Projects	182,000	82,000	50,000	50,000	-	-		182,000
Total	784,800	346,800	50,000	181,800	84,000	37,200	85,000	784,800

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
ADMINISTRATION								
INFORMATION TECHNOLOGY								
Project Costs								
Disaster Recovery	58,000	25,000	25,000	75,000	75,000	75,000	75,000	408,000
Disaster Recovery: Virtualization of Servers	78,700	29,700						108,400
Disaster Recovery: Offsite Network		53,500						53,500
Subtotal Disaster Recovery	136,700	108,200	25,000	75,000	75,000	75,000	75,000	569,900
Server / Hardware / Software Replacement	58,800	27,500	45,000	45,000	45,000	45,000	45,000	311,300
Server / Hardware / Software Replacement - Network Switches	177,000							177,000
Subtotal Server Hardware Software	235,800	27,500	45,000	45,000	45,000	45,000	45,000	488,300
IT Future Capital Outlays	286,800	20,000	20,000	20,000	30,000	30,000	30,000	436,800
Microsoft Upgrades (FY15)	11,900							11,900
Department Upgrades		24,100	32,700	30,000	30,000	30,000	30,000	176,800
Audio Visual Replacement Fund (FY13-FY16)	72,000	28,700	28,700	28,700	10,000	10,000	10,000	188,100
Phone Replacement - County Administration Building (FY15 - FY16)	26,800	13,400	13,400					53,600
Microsoft Exchange (Outlook) (FY15)	42,100							42,100
IT Enterprise Solutions	174,200	40,000	40,000	100,000	100,000	100,000	100,000	654,200
GIS Parcel History Tracking & Status Tracking Tools (FY16)	20,000							20,000
Appraisal Software (CAMA) Replacement (FY 15 - FY16)	528,600							528,600
County Website		15,000	30,000					45,000
IT - Projects Department Specific								
Deeds Imaging Computer HW/SW Replacement (FY12 - FY16)	150,000	30,000	30,000	30,000	30,000	30,000	30,000	330,000
Deeds Xerox Super Search			36,000					36,000
TOTAL PROJECT COSTS	1,684,900	306,900	300,800	328,700	320,000	320,000	320,000	3,581,300
Source of Funds:								
Capital Projects Fund Reserves (General Fund Contribution)	702,400							702,400
General Fund Contribution	632,500	276,900	234,800	298,700	290,000	290,000	290,000	2,312,900
Reserve Transfer -- General Fund	200,000							200,000
Capital Projects Fund Reserves (Fees)	60,000							60,000
Deeds Fees	90,000	30,000	66,000	30,000	30,000	30,000	30,000	306,000
TOTAL SOURCE OF FUNDS	1,684,900	306,900	300,800	328,700	320,000	320,000	320,000	3,581,300
TOTAL ADMINISTRATION	1,684,900	306,900	300,800	328,700	320,000	320,000	320,000	3,581,300

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
COMMUNITY SERVICES								
PARKS								
BIG OAK COUNTY PARK								
<u>Project Costs:</u>								
Ball Field Restrooms and Storage (FY15 - FY16)	35,000	10,000	10,000	25,000	25,000	15,000		120,000
Ball Field Lights				125,000	125,000	125,000	125,000	500,000
Splash Pad Water Amenity (Child Play Area)					50,000	50,000	50,000	150,000
TOTAL PROJECT COSTS	35,000	10,000	10,000	150,000	200,000	190,000	175,000	770,000
<u>Source of Funds:</u>								
General Fund Contribution	35,000	10,000	10,000	150,000	200,000	190,000	175,000	770,000
TOTAL SOURCE OF FUNDS	35,000	10,000	10,000	150,000	200,000	190,000	175,000	770,000
BRECKNOCK PARK								
<u>Project Costs:</u>								
Historic Structure Improvement Fund (FY13-FY16)	36,300	10,000	10,000	10,000	10,000	10,000	10,000	96,300
TOTAL PROJECT COSTS	36,300	10,000	10,000	10,000	10,000	10,000	10,000	96,300
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (General Fund Contribution)	10,000							10,000
General Fund Contribution	26,300	10,000	10,000	10,000	10,000	10,000	10,000	86,300
TOTAL SOURCE OF FUNDS	36,300	10,000	10,000	10,000	10,000	10,000	10,000	96,300

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
COMMUNITY SERVICES (continued)								
PARKS								
BROWNS BRANCH PARK								
<u>Project Costs:</u>								
Sports Fields Irrigation System				40,000	40,000	40,000		120,000
TOTAL PROJECT COSTS				40,000	40,000	40,000		120,000
<u>Source of Funds:</u>								
General Fund Contribution				40,000	40,000	40,000		120,000
TOTAL SOURCE OF FUNDS				40,000	40,000	40,000		120,000
HUNN PROPERTY								
<u>Project Costs:</u>								
Roadway, Parking, and Trails (FY06, FY07)	281,700							281,700
Wildcat Manor Historic Improvement Fund	26,559	10,000	10,000	10,000	10,000	10,000	10,000	86,559
TOTAL PROJECT COSTS	308,259	10,000	10,000	10,000	10,000	10,000	10,000	368,259
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (Realty Transfer Tax)	24,900							24,900
General Fund Contribution	26,559	10,000	10,000	10,000	10,000	10,000	10,000	86,559
Realty Transfer Tax	256,800							256,800
TOTAL SOURCE OF FUNDS	308,259	10,000	10,000	10,000	10,000	10,000	10,000	368,259

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
COMMUNITY SERVICES (continued)								
PARKS								
KESSELING PROPERTY								
<u>Project Costs:</u>								
Master Plan (FY12)	50,000							50,000
Park Development				100,000	100,000	100,000	100,000	400,000
Wetland Bridge (FY13)	110,000							110,000
TOTAL PROJECT COSTS	160,000			100,000	100,000	100,000	100,000	560,000
<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	100,000	400,000
State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund (for Wetland Bridge)	50,000							50,000
TOTAL SOURCE OF FUNDS	160,000			100,000	100,000	100,000	100,000	560,000
KESSELING PROPERTY - RECREATION CENTER								
<u>Project Costs:</u>								
Recreation Center	10,800,000							10,800,000
TOTAL PROJECT COSTS	10,800,000							10,800,000
<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
TOTAL SOURCE OF FUNDS	10,800,000							10,800,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
COMMUNITY SERVICES (continued)								
PARKS								
PARKS EQUIPMENT								
Project Costs:								
Utility Vehicle with Snow Removal Package, (Kesselring) (FY16)	7,500	16,900						24,400
Snow Removal Equipment		12,900						12,900
Utility Vehicle with Infield Groomer				9,000	9,000			18,000
TOTAL PROJECT COSTS	7,500	29,800		9,000	9,000			55,300
Source of Funds:								
General Fund Contribution	7,500	29,800		9,000	9,000			55,300
TOTAL SOURCE OF FUNDS	7,500	29,800		9,000	9,000			55,300
PARKS - OTHER PROJECTS								
Project Costs:								
Parks Pavilions		30,000		30,000	30,000			90,000
Sealcoating - Restriping		45,000		50,000	30,000	30,000	15,000	170,000
TOTAL PROJECT COSTS		75,000		80,000	60,000	30,000	15,000	260,000
Source of Funds:								
Cash-in-Lieu of Recreation Area		29,500						29,500
General Fund Contribution		500		30,000	30,000			60,500
Grant - State of Delaware DelDOT		45,000		50,000	30,000	30,000	15,000	170,000
TOTAL SOURCE OF FUNDS		75,000		80,000	60,000	30,000	15,000	260,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
COMMUNITY SERVICES (continued)								

PARKS

ST. JONES RIVER GREENWAY DEVELOPMENT

Project Costs:

Phase III - Design, Engineering, Construction (FY05-FY08)	216,400	216,400
TOTAL PROJECT COSTS	216,400	216,400

Source of Funds:

Capital Projects Fund Reserves (General Fund Contribution)	26,400	26,400
Realty Transfer Tax	125,000	125,000
Reserve Transfer - General Fund	35,200	35,200
State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund	29,800	29,800
TOTAL SOURCE OF FUNDS	216,400	216,400

TIDBURY PARK

Project Costs:

Sign (FY13)	5,000	5,000
TOTAL PROJECT COSTS	5,000	5,000

Source of Funds:

Capital Projects Fund Reserves (General Fund Contribution)	5,000	5,000
TOTAL SOURCE OF FUNDS	5,000	5,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
COMMUNITY SERVICES (continued)								
RECREATION								
<u>Project Costs:</u>								
Replace Van 15 Passenger (FY13-FY16)	40,000							40,000
TOTAL PROJECT COSTS	40,000							40,000
<u>Source of Funds:</u>								
General Fund Contribution	40,000							40,000
TOTAL SOURCE OF FUNDS	40,000							40,000
TOTAL COMMUNITY SERVICES	11,608,459	134,800	30,000	399,000	429,000	380,000	310,000	13,291,259

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
PLANNING								
PLANNING - GIS								
<u>Project Costs:</u>								
GIS System Development and Automation		25,000						25,000
TOTAL PROJECT COSTS		25,000						25,000
<u>Source of Funds:</u>								
General Fund Contribution		25,000						25,000
TOTAL SOURCE OF FUNDS		25,000						25,000
PLANNING - INSPECTIONS & ENFORCEMENT								
<u>Project Costs:</u>								
Vehicle Replacement (FY16)	34,900	22,000		22,000	22,000			100,900
TOTAL PROJECT COSTS	34,900	22,000		22,000	22,000			100,900
<u>Source of Funds:</u>								
General Fund Contribution	34,900	22,000		22,000	22,000			100,900
TOTAL SOURCE OF FUNDS	34,900	22,000		22,000	22,000			100,900
TOTAL PLANNING	34,900	47,000		22,000	22,000			125,900

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
PUBLIC SAFETY								
EMERGENCY COMMUNICATIONS								
Project Costs:								
Consoles Replacement			85,000	85,000	85,000	85,000		340,000
Fire/EMS Paging System Replacement		15,000	15,000	15,000	15,000			60,000
RF Control Station Replacement Radios		24,000						24,000
TOTAL PROJECT COSTS		39,000	100,000	100,000	100,000	85,000		424,000
Source of Funds:								
Realty Transfer Tax		39,000	15,000	100,000	100,000	85,000		339,000
Capital Projects Fund Reserves (RETT)			85,000					85,000
TOTAL SOURCE OF FUNDS		39,000	100,000	100,000	100,000	85,000		424,000
EMERGENCY MEDICAL SERVICES								
Project Costs:								
Cardiac Monitors/Pacemakers/Defibrillators		22,000	25,000	25,000	25,000	25,000	22,000	144,000
Radio Replacement		13,000	13,000	13,000	13,000	8,700		60,700
Vehicle / Conversion - Emergency Response Unit		76,000	76,000	76,000	76,000	76,000	76,000	456,000
Pole Building	35,000	20,000	15,000	30,000	50,000	50,000		200,000
Surveillance/Security System Upgrade - Wheatley Pond Location			10,000					10,000
TOTAL PROJECT COSTS	35,000	131,000	139,000	144,000	164,000	159,700	98,000	870,700
Source of Funds:								
Realty Transfer Tax	35,000	97,700	101,800	109,800	129,800	126,800	68,600	669,500
State of Delaware Grant -- Paramedic (30%)		33,300	37,200	34,200	34,200	32,900	29,400	201,200
TOTAL SOURCE OF FUNDS	35,000	131,000	139,000	144,000	164,000	159,700	98,000	870,700

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
PUBLIC SAFETY HEADQUARTERS								
Project Costs:								
Carpet Tile Replacement (FY16)	50,000							50,000
Generator Replacement			15,000	35,000	50,000			100,000
TOTAL PROJECT COSTS	50,000		15,000	35,000	50,000			150,000
Source of Funds:								
Capital Projects Fund Reserves (Realty Transfer Tax)	9,200							9,200
Realty Transfer Tax	40,800		15,000	35,000	39,400			130,200
State of Delaware Grant – Paramedic (30%)					10,600			10,600
TOTAL SOURCE OF FUNDS	50,000		15,000	35,000	50,000			150,000
TOTAL PUBLIC SAFETY	85,000	170,000	254,000	279,000	314,000	244,700	98,000	1,444,700

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
PUBLIC WORKS - FACILITIES MANAGEMENT								
Project Costs:								
Facilities Vehicle Replacement and Snow Plow		30,000						30,000
TOTAL PROJECT COSTS		30,000						30,000
Source of Funds:								
General Fund Contribution		30,000						30,000
TOTAL SOURCE OF FUNDS		30,000						30,000
TOTAL PUBLIC WORKS - FACILITIES MANAGEMENT		30,000						30,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
ROW OFFICES								
SHERIFF'S OFFICE								
<u>Project Costs:</u>								
Vehicle Replacement (FY15)	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500
TOTAL PROJECT COSTS	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500
<u>Source of Funds:</u>								
Fees - Sheriff	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500
TOTAL SOURCE OF FUNDS	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500
TOTAL ROW OFFICES	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
SPECIAL PROJECTS								
CONTRIBUTIONS AND GRANTS								
<u>Project Costs:</u>								
Community Projects Assistance Fund, Policy 30 (FY15 - FY16)	489,000	150,000	50,000					689,000
U.S. Route 13 Landscape Beautification (DeIDOT CTF / Greater Kent Committee) (FY15)	180,000							180,000
TOTAL PROJECT COSTS	669,000	150,000	50,000					869,000
<u>Source of Funds:</u>								
State of Delaware Grant -- DeIDOT	180,000							180,000
Reserve Transfer - General Fund	489,000	150,000	50,000					689,000
TOTAL SOURCE OF FUNDS	669,000	150,000	50,000					869,000
ECONOMIC DEVELOPMENT								
<u>Project Costs:</u>								
Downtown Development Districts (FY15)	200,000							200,000
Land Acquisition & Construction (FY07)	198,964	150,000	25,000	100,000	100,000	100,000	100,000	773,964
Strategic Development (FY11-FY16)	559,400	50,000	25,000	50,000	50,000	50,000	50,000	834,400
TOTAL PROJECT COSTS	958,364	200,000	50,000	150,000	150,000	150,000	150,000	1,808,364
<u>Source of Funds:</u>								
Realty Transfer Tax	559,400	200,000	50,000	150,000	150,000	150,000	150,000	1,409,400
Reserve Transfer - General Fund (Realty Transfer Tax)	398,964							398,964
TOTAL SOURCE OF FUNDS	958,364	200,000	50,000	150,000	150,000	150,000	150,000	1,808,364

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
SPECIAL PROJECTS (continued)								
EQUIPMENT AND VEHICLES								
Project Costs:								
County Vehicle and Equipment Replacement (FY16)	5,500	32,000	32,000	32,000	32,000	32,000	32,000	197,500
TOTAL PROJECT COSTS	5,500	32,000	32,000	32,000	32,000	32,000	32,000	197,500
Source of Funds:								
General Fund Contribution	5,500	32,000	32,000	32,000	32,000	32,000	32,000	197,500
TOTAL SOURCE OF FUNDS	5,500	32,000	32,000	32,000	32,000	32,000	32,000	197,500
FACILITIES								
Project Costs:								
Facilities Upgrades, Repairs, Furnishings and Equipment	65,163	50,000	50,000	50,000	50,000	50,000	50,000	365,163
Office Task Chairs Complex	95,337							95,337
TOTAL PROJECT COSTS	160,500	50,000	50,000	50,000	50,000	50,000	50,000	460,500
Source of Funds:								
General Fund Contribution	160,500	50,000	50,000	50,000	50,000	50,000	50,000	460,500
TOTAL SOURCE OF FUNDS	160,500	50,000	50,000	50,000	50,000	50,000	50,000	460,500
TOTAL SPECIAL PROJECTS	1,793,364	432,000	182,000	232,000	232,000	232,000	232,000	3,335,364

CAPITAL PROJECTS FUND - FISCAL YEAR 2018

	Prior Open Projects	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
SUMMARY								
Project Costs:								
Administration	1,684,900	306,900	300,800	328,700	320,000	320,000	320,000	3,581,300
Community Services	11,608,459	134,800	30,000	399,000	429,000	380,000	310,000	13,291,259
Planning	34,900	47,000		22,000	22,000			125,900
Public Safety	85,000	170,000	254,000	279,000	314,000	244,700	98,000	1,444,700
Row Offices	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500
Special Projects	1,793,364	432,000	182,000	232,000	232,000	232,000	232,000	3,335,364
Total Project Costs	15,207,123	1,108,700	784,800	1,278,700	1,335,000	1,194,700	978,000	21,887,023
Source of Funds:								
Capital Projects Fund Reserves (Fees)	60,000							60,000
Capital Projects Fund Reserves (General Fund Contribution)	793,800							793,800
Capital Projects Fund Reserves (Realty Transfer Tax)	194,100		85,000					279,100
Cash-in-Lieu of Recreation Area		29,500						29,500
Fees - Deeds	90,000	30,000	66,000	30,000	30,000	30,000	30,000	306,000
Fees - Sheriff	500	18,000	18,000	18,000	18,000	18,000	18,000	108,500
General Fund Contribution	968,759	466,200	346,800	751,700	793,000	722,000	667,000	4,715,459
Loan	5,000,000							5,000,000
Realty Transfer Tax	1,502,000	336,700	181,800	394,800	419,200	361,800	218,600	3,414,900
Reserve Transfer -- General Fund	5,939,200	150,000	50,000					6,139,200
Reserve Transfer -- General Fund (Realty Transfer Tax)	398,964							398,964
State of Delaware Grant -- Delaware Land and Water Conservation Trust Fund	79,800							79,800
State of Delaware Grant -- DelDOT	180,000	45,000		50,000	30,000	30,000	15,000	350,000
State of Delaware Grant -- Paramedic (30%)		33,300	37,200	34,200	44,800	32,900	29,400	211,800
Total Source of Funds	15,207,123	1,108,700	784,800	1,278,700	1,335,000	1,194,700	978,000	21,887,023



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AeroPark Fund

Function

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

The Kent County AeroPark is a 115-acre industrial park 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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Land Lease	18,377	22,890	22,900	22,900
Interest Income	151	312	200	500
Total	\$ 18,528	\$ 23,202	\$ 23,100	\$ 23,400

Expense: AeroPark

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Legal and Consulting	-	-	19,900	19,200
Travel	248	-	-	-
Indirects	1,139	1,064	1,200	2,200
Maintenance Expense	1,670	38	2,000	2,000
Total	\$ 3,057	\$ 1,102	\$ 23,100	\$ 23,400

Income Statement

Fund Balance at Beginning of Year - 7/01/2015		81,002
Revenues: 2016		
Interest Income	312	
Land Leases	22,890	
Total Revenues FY 2016		\$ 23,202
Expenditures: 2016		
Legal and Contractual	-	
Travel	-	
Indirects	1,064	
Maintenance Expense	38	
Total Expenses FY 2016		\$ 1,102
Fund Balance as of 6/30/2016		103,102

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 177 miles of force-main piping, 237 miles of gravity piping, 101 pumping and lift stations and a resource recovery 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 2018 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.

- User fee revenue budgeted for Fiscal Year 2018 is consistent with Fiscal Year 2017 budgeted fee.
- All user fee rates will remain unchanged, at the Fiscal Year 2008 rates.
- Operating budget contingency is funded at \$377,400
- 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 the other County employees received no increase). In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract will expire on December 31, 2019.
- 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 for such hours worked. 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.
- Any employee approved for on-call pay for a given week shall receive payment of \$100 for each week assigned. Any Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$25 to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.

- Effective July 1, 2017, 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.
- A one-time supplement of \$500 in compensation shall be provided to each active full-time classified employee, unclassified employee, row office deputy and row office chief deputy payable in two equal installments of \$250 on or about the payroll of July 28, 2017 and December 15, 2017.
- Effective July 1, 2017, as provided in the County Policy 2 §2.2 employee pay classification system, each classified and unclassified employee with an effective performance appraisal and hired within the previous year shall receive a prorated increase as follows: employees with nine months or more of County service on June 30 shall advance one full 2% step; employees with not more than one day less than nine months, but less than three months, of County service on June 30 shall advance one-half 1% step; employees with not more than one day less than three months of County service on June 30 shall not advance to the next step and employees with a pay rate between steps on June 30 shall advance to the next higher step and then one full step, if available. Employees with annual salary at or above the maximum pay range figure shall not be eligible for the annual step increase but shall be eligible for any cost-of-living adjustment and/or one-time supplements approved by Levy Court.
- Effective July 1, 2017, all retirees receiving a pension under the Kent County Employee Retirement Program shall receive a one (1) percent cost-of-living adjustment.
- As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/17, employees and 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. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance, or as established by motion of the Levy Court.

- 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 7/1/17, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay \$60 per month for individual coverage or as provided in County policy, one month in advance. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates, less the value assigned to full individual only coverage per month in advance, or as established by motion of the Levy Court.
- Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance or opt out of dental coverage completely.
- The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68 recommends a contribution of \$2,743,160 to the Kent County Employee Pension Fund for Fiscal Year 2018. The budgeted General Fund portion of the Fiscal Year 2018 pension contribution is \$2,119,260 and the budgeted Sewer Funds portion is \$623,900.

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.

- The biennial actuarial valuation report by The Nyart Company, in compliance with GASB 74/75, recommends a contribution of \$1,366,633 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2018. The budgeted General fund portion is \$1,049,833 and the budgeted Sewer Fund portion is \$316,800.
- 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 changes in Position Description.
- 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.

SEWER FUND – FISCAL YEAR 2018 BUDGET ASSUMPTIONS

The Fiscal Year 2018 budget decreased by 0.188 percent (\$33,200) from the amended Fiscal Year 2017 budget. The departments' total expenses increased \$652,963, Transfer to Capital Projects decreased by \$262,000, debt service increased by \$25,200 and contingency decreased by \$481,200.

The primary decrease in Fiscal Year 2018 revenue from Fiscal Year 2017 amended revenue is Maturing Impact Fee Investment income.

Revenues

Projected revenues generated at the current user fee rates for residential and commercial customers will be sufficient to fund the projected Fiscal Year 2018 expenditures. **There are no user rate fee increases in the Fiscal Year 2018 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 85.8 percent of the budgeted operating expenses. Funds for the remaining 14.2 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 quarterly rate is \$70.55 per equivalent dwelling unit (EDU) and remains unchanged in Fiscal Year 2018. 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 2018, 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 the KCRRF. 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. The grease discharge fee at the KCRRRF 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 2018 are projected to decrease by \$12,500 from the Permit and Review fees budgeted in Fiscal Year 2017. 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 2018 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 2018 adopted budget there is a contribution from the Main System Capital Improvement Fees (MSCIF) for the debt service payment of the Resource Recovery Facility Expansion Upgrade Project.

Interest Income

Interest income is from operating income only.

Other Revenue Sources

Rent Income

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

Rebate Income

The 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

The Regional Resource Recovery Facility sells 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

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

Milford Debt Service Reimbursement

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

Other Income

Other Income 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 2018 adopted budget are \$6,441,300.

Position Summary

	FY 2016	FY 2017	FY 2018
Public Works – Sewer Funds	68	70	70
Engineering	13	15	15
Environmental; Programs	3	3	3
WWF-Operations	19	19	19
WWF-Maintenance	25	25	25
WWF-Treatment Plant	8	8	8

Pension and Post-Retirement Benefits

The annual actuarial valuation report by The Nyhart Co. recommends a contribution of \$2,743,160 to the Kent County Employee Pension Fund for Fiscal Year 2018. The budgeted General Fund portion of the Fiscal Year 2018 pension contribution is \$2,119,260 and the budgeted Sewer Funds portion is \$623,900.

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.

The biennial actuarial valuation report by The Nyart Co., in compliance with GASB 74/75, recommends a contribution of \$1,366,633 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2018. The budgeted General Fund contribution is \$1,049,833 and the budgeted Sewer Fund contribution is \$316,800.

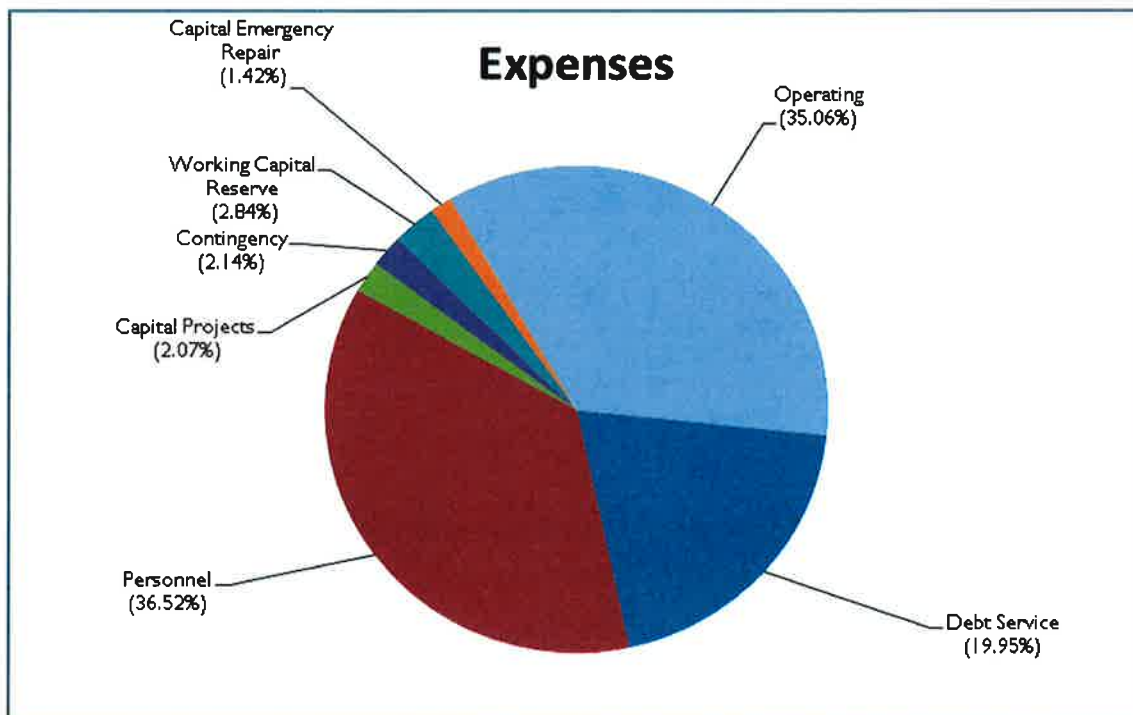
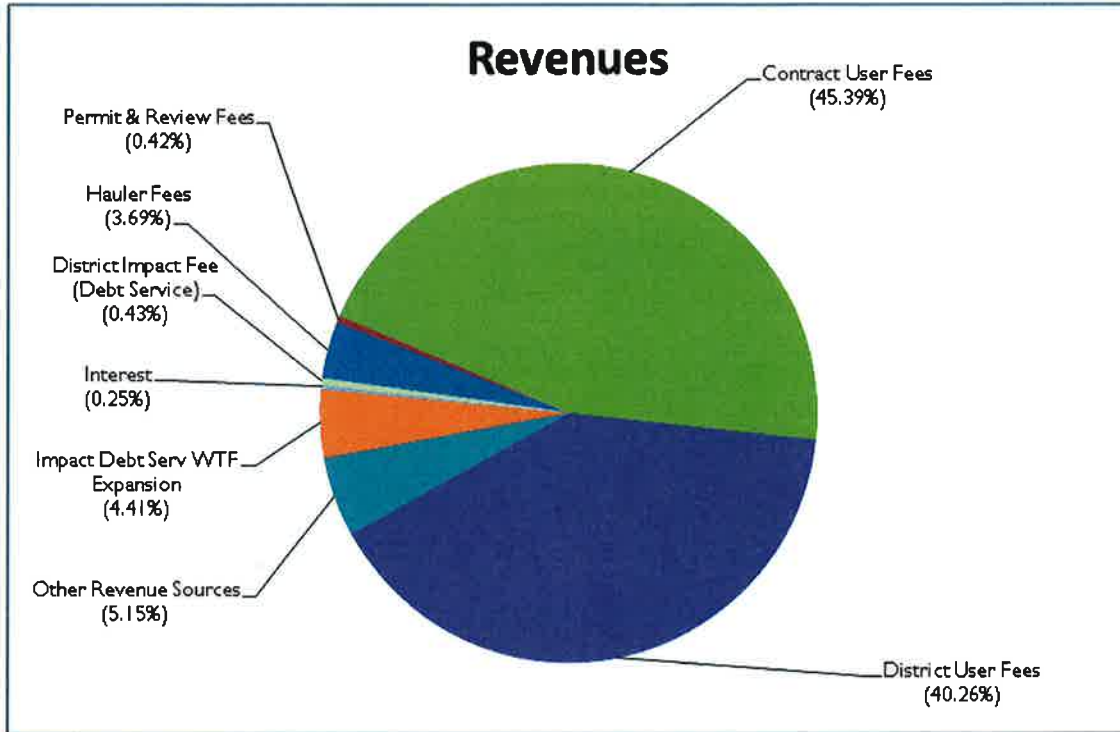
Indirect Costs

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

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

- 5) **Clerk of the Peace** – The Clerk of the Peace office is separated into two cost centers – a direct cost center which is fee based and an indirect cost center which provides administrative services. The administrative services that the office provides include keeping formal minutes of the Levy Court meetings and witnessing County documents. The administrative costs for this office are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.
- 6) **General Administration** – General administration includes Levy Court Commissioners offices, County Administrator and support staff, central duplicating, and archives. The costs for this department are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.

Graphs depicting the percentage of the proposed Fiscal Year 2018 unrestricted revenue and expense projected by category for the Sewer Fund are shown below.



Sewer Fund Summary of Revenues and Expenses
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Sewer Fund	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY2018
Unrestricted Revenue				
User Fees	15,050,867	15,313,128	15,103,000	15,103,000
Hauler Charges	611,680	550,067	550,000	552,500
Hauler Debt Service Fee	107,944	97,071	97,000	97,500
Penalties	206,006	224,143	190,000	205,000
Maturing Impact Fee Investment	106,000	106,000	106,000	-
Rent	74,380	67,584	72,300	49,500
Interest	31,044	32,101	30,000	44,000
Pretreatment Fines	-	348	-	-
Leachate	171,510	21,752	-	30,000
Lime Sales	29,532	17,651	15,000	20,000
Permit & Review Fees	108,498	102,145	87,300	74,800
Other Income	184,567	221,557	182,000	213,000
Employee Pension Withholding	45,037	44,838	45,000	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 RRRF Expansion Project	-	-	777,600	777,600
Rebate Income	64,081	71,818	62,000	70,000
Energy Credits	124,431	82,391	132,900	135,000
Debt Service Tax Interest Credits	59,091	151,700	90,000	90,000
Milford Debt Service Reimbursement	50,940	50,941	50,900	50,900
Total Unrestricted Revenue	\$17,100,608	\$17,230,235	\$ 17,666,000	\$ 17,632,800
Direct Expenses				
Engineering				
Administration	1,583,586	1,686,891	1,915,000	2,070,700
Environmental Programs	346,948	386,081	422,400	491,100
Treatment Plant Administration	779,082	761,909	826,600	907,600
Operations & Bio-Solids	3,886,710	4,220,332	4,608,137	4,830,700
Maintenance	3,799,606	3,600,659	4,198,200	4,323,200
Transfer to Capital Projects Fund	625,000	650,000	627,000	365,000
Working Capital Reserve	300,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	858,600	377,400
Capitalized Operating Expense	1,560,437	1,470,039	-	-
Septage Loan Redemption	107,944	97,071	97,000	97,500
Bond Redemption	2,808,017	2,247,953	2,337,700	2,320,100
Interest Expense	1,077,867	1,060,360	1,056,700	1,099,500
Total Expense	\$17,125,197	\$16,931,295	\$ 17,697,337	\$ 17,632,800

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 the Weatherstone Crossing gravity sewer interceptor by February 2018.
- Complete construction of sewer conveyance infrastructure for Hilltop Sanitary Sewer Area, Phase 2 expansion by December, 2017.
- Complete construction of Milford Neck Road Area expansion sewer conveyance infrastructure by March 2018.
- Complete design of London Village/Paris Villa sewer conveyance infrastructure by January 2017 and complete construction by April 2018.
- Complete construction of the Septage Receiving and Pretreatment Facility by June 2018.

Expenses: Engineering Administration

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	1,101,101	1,050,373	1,273,400	1,475,800
Travel	1,657	4,731	100	3,700
Insurance	9,562	7,942	10,600	10,700
Indirect Costs	381,313	381,500	424,500	463,300
Office Supplies	4,087	7,078	6,100	5,600
Furniture/Equipment	5,566	9,114	14,600	8,600
Legal/Contract Services	29,363	36,456	51,600	39,300
Operating Supplies	4,435	1,724	4,800	3,200
Utilities	5,701	5,455	6,300	6,000
Maintenance	10,360	10,884	16,300	13,700
Vehicle Expense	18,188	12,073	22,500	19,600
Consulting Fees	10,976	159,374	3,000	20,000
Miscellaneous	1,175	-	1,000	1,000
Interest	102	187	200	200
Capital Expenditures	-	-	80,000	-
Total	\$ 1,583,586	\$ 1,686,891	\$ 1,915,000	\$ 2,070,700

Note:**Furniture & Equipment:**

(2) Desktop Computer w/ Monitors	\$ 3,900
(1) Adobe Pro Software	400
(1) Locator – Ferromagnetic	700
Copier Lease	<u>3,600</u>

Total Furniture and Equipment **\$ 8,600**

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. This section also provides assistance with various influent sampling projects in order for KCRRRF to meet its NPDES permit obligations. The Environmental Programs also administers a hauled waste program for commercial haulers of liquid residential/domestic wastes and acts as the lead to ensure that the Environmental, Health, Safety and Energy Management System (EHSE-MS) 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. This is particularly important given that within one year of the new NPDES permit being issued a new head works and industrial load allocation program must be designed and implemented
- Modify the Kent County Code to meet the new EPA electronic reporting regulations with the respect to pretreatment
- Conduct public education programs for FOG, pretreatment and septage and provide tours of the wastewater facility for various groups
- Maintain International Standardization Organization (ISO), Occupational Health and Safety Assessment System (OHSAS) and National Bio-Solids Partnership (NBP) certifications of the EHSE-MS program, including implementing energy, employee health and safety and sustainability strategies as part of the EHSE-MS.
- Complete the US Department of Energy pilot program to develop, implement and certify an energy management system that meets the ISO 50001 and DOE Superior Energy Performance (SEP) requirements and continue participation in the DOE Better Plants program

Expenses: Engineering Environmental Programs

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	264,317	299,328	285,200	310,000
Travel	2,219	1,455	1,600	-
Insurance	2,586	2,539	3,000	3,100
Indirect Costs	47,610	49,552	54,800	59,900
Office Supplies	665	1,209	1,000	1,400
Furniture/Equipment	804	1,788	24,500	6,500
Legal/Contract Services	-	1,060	1,200	40,200
Operating Supplies	366	611	1,200	1,300
Utilities	831	899	1,000	1,100
Maintenance	371	555	1,500	1,500
Vehicle Expense	5,052	6,986	6,900	5,600
Miscellaneous	13,511	9,746	20,500	30,500
Testing/Monitoring	8,616	10,353	20,000	30,000
Total	\$ 346,948	\$ 386,081	\$ 422,400	\$ 491,100

Note:**Furniture and Equipment:**

(1) Computer Projector	\$ 500
(1) Refrigerated Sampler	<u>6,000</u>

Total Furniture and Equipment: **\$ 6,500**

Wastewater Facilities: Plant Administration

Mission

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

The primary purpose of the Kent County 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
- Provide implementation of change through the Environment, Health and Safety and Energy Management System to ensure success for proposed projects
- Complete various upgrade and renovation projects
- Explore new technologies for site energy sustainability
- Explore process enhancements for economy of resources

Expenses: Wasterwater Facility: Plant Administration

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	603,395	597,116	630,600	699,100
Travel	2,256	4,460	100	2,400
Insurance	9,376	9,717	11,000	11,100
Indirect Costs	98,136	101,978	112,800	122,200
Office Supplies	1,830	1,152	2,100	2,000
Furniture/Equipment	3,271	2,889	4,700	2,900
Legal/Contract Services	32,414	18,052	20,600	21,700
Operating Supplies	4,388	4,501	4,600	4,700
Utilities	17,382	19,095	31,800	33,400
Maintenance	3,568	940	4,000	4,000
Vehicle Expense	2,781	2,009	4,100	3,900
Miscellaneous	285	-	200	200
Total	\$ 779,082	\$ 761,909	\$ 826,600	\$ 907,600

Note:**Furniture and Equipment:**

(1) Monitor	\$ 200
(1) Printer	500
Copier Lease	<u>2,200</u>

Total Furniture and Equipment: \$ 2,900

Wastewater Facilities: 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 applicable regulations of 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

- Meet objectives set forth by Environmental, Health & Safety and Energy Management System (EHSE-MS)
- Establish treatment method for fats, oils and grease
- Optimize the biological removal process for maximum phosphorus removal to meet the limits set forth in the TMDL driven NPDES permit
- Maintain health, safety and environmental incident levels below wastewater industry average
- Continue to plan and initiate projects for energy sustainability and energy efficiency for the Regional Resource Facility
- Continue to plan and initiate projects to improve effluent quality

Expenses: Wastewater: Operations & Bio-Solids

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	1,470,721	1,662,953	1,675,600	1,821,500
Travel	-	2,546	2,900	-
Insurance	117,780	120,744	120,400	111,400
Indirect Costs	329,512	339,387	368,200	389,400
Office Supplies	3,726	1,993	3,800	2,400
Furniture/Equipment	7,109	10,129	27,800	19,500
Legal/Contract Services	6,524	15,564	6,200	6,000
Trash Collection	21,337	26,171	27,000	30,000
Operating Supplies	425,928	477,782	531,800	510,700
Utilities	1,118,484	1,164,732	1,155,100	1,254,700
Rent	10,756	7,870	5,000	7,400
Maintenance	327,547	304,753	441,000	398,800
Vehicle Expense	2,912	7,790	6,500	5,500
Consultant Services	-	10,000	-	4,400
Miscellaneous	-	134	500	-
Testing/Monitoring	44,374	48,949	65,000	85,000
Capital Expenditures	-	18,835	171,337	184,000
Total	\$ 3,886,710	\$ 4,220,332	\$ 4,608,137	\$ 4,830,700

Note:**Furniture & Equipment:**

(2) Tablets	\$ 1,600
(2) Workstations w/ Backup Hard Drives	2,800
(1) Drying Oven	3,400
(1) Autoclave	5,900
SCADA Software Upgrade	<u>5,800</u>

Total Furniture and Equipment**\$ 19,500****Operating Capital Projects:**

General Labor and Equipment	\$ 100,000
On-call Engineer Services	35,000
(3) Digester Mixers	30,000
(1) Effluent Ditch Cleaning	<u>19,000</u>

Total Operating Capital Projects**\$ 184,000**

Wastewater Facilities: Maintenance

Mission

The Maintenance section primary responsibility is for operating and maintaining the Kent County's collection and transmission system, which consists of 237 miles of gravity piping, 177 miles of force main piping, including Central and South Central bypasses with the additional system enhancements, and 101 pump stations and lift stations.

The Maintenance section is also responsible for the operation and maintenance of the Dover Air Force Base wastewater infrastructure and for 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: 383 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)
- KSF6: 148 acres southwest of Frederica (Vineyard Farm)

Goals

- Perform an aggressive pro-active preventative maintenance program ensuring a minimum of 200 documented man-hours per week
- Improve air release valve equipment efficiency via effective tracking of preventative maintenance
- Effectively market and distribute approximately 4,000 metric tons of bio-solids
- Explore and experiment with new alternative bio-solids disposal options

Expenses: Wastewater Facilities: Maintenance

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Personnel	1,789,889	1,929,188	1,940,200	2,134,900
Travel	997	666	4,400	8,700
Insurance	54,074	59,353	58,600	60,600
Indirect Costs	374,582	380,208	415,600	437,900
Office Supplies	31,863	34,544	36,900	36,400
Furniture/Equipment	47,480	90,174	190,000	133,000
Legal/Contract Services	252,659	18,113	16,600	13,700
Trash	10,116	11,302	10,000	11,000
Operating Supplies	168,940	156,200	175,200	172,400
Utilities	526,826	526,226	556,900	543,300
Rent	11,545	5,887	2,000	5,000
Maintenance	324,372	267,754	334,400	305,200
Vehicle Expense	145,865	111,884	182,400	136,200
Miscellaneous	16,956	182	1,000	4,900
Capital Expenditures	43,442	8,978	274,000	320,000
Total	\$ 3,799,606	\$ 3,600,659	\$ 4,198,200	\$ 4,323,200

Note:

Furniture and Equipment:

(2) Tablets	\$ 1,600
(2) Workstations w/ Backup Hard Drives	2,800
(1) Hydraulic Iron Worker	15,000
(1) 7 Ton Flat Deck Trailer	8,000
(5) Grinder Pumps	15,000
(1) Gravity Sewer Camera Tracks	35,000
(5) Air Compressors	1,500
(1) SCADA Software Upgrades	5,800
(1) Hardware for Security System	600
(3) Push Mower	900
(1) Van	40,000
Tower Leases	<u>6,800</u>

Total Furniture and Equipment **\$ 133,000**

Operating Capital Project:

General Labor and Equipment Contract	\$ 150,000
Large Pump Repair	100,000
Update Controls & Monitors at Pump and Lift Stations	20,000
Upgrade Flow Meters for SCADA Project	<u>50,000</u>

Total Operating Capital Projects **\$ 320,000**

Capital Projects

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

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

- Regional Resource Facility improvements to increase capacity, provide energy efficiency and meet environmental standards, such as, adding bio-solids drying capacity project, the air blower optimization project and the plant-wide power generator project
- Conveyance system capacity improvements (Pipeline Condition Assessment System)
- Sanitary Sewer District expansions Double Run (Hilltop and Paris Villa/London Village) and Milford Neck.
- Pump Station Upgrades (pump and emergency power generator replacements) and build pre-treatment system with septage screening located at West Denney's Rd

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

Project Highlights – Fiscal Year 2018

The Capital Projects budget includes a "Prior Budget Year" column. Major infrastructure projects show funding prior to Fiscal Year 2018. 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 2018		Prior							TOTAL
Budget Years		Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022		
Treatment Plant Upgrades:									
Project Costs:									
T1	TMDL Study for Support of Site-Specific Water Quality Standards	1,862,000	160,000	160,000	160,000	160,000	160,000	-	2,662,000
	Main System Capital Improvement Fees, Treatment portion	1,862,000	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	633,000	-	-	-	-	-	-	633,000
	Main System Impact Fees - Treatment Portion	50,000	-	-	-	-	-	-	50,000
T3	TMDL Offsite Nutrient Reduction Project - Additional Site	-	-	-	100,000	100,000	100,000	100,000	400,000
	Main System Impact Fees	-	-	-	100,000	100,000	100,000	100,000	400,000
T4	RRRF Nutrient Removal & Upgrade Project with Integral Clarification & Filtration and Maintenance Garage	25,009,905	-	-	-	-	-	-	25,009,905
	USDA Loan	19,403,755	-	-	-	-	-	-	19,403,755
	DE SRF/ RZED Bond	5,516,150	-	-	-	-	-	-	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)	5,200,000	600,000	400,000	400,000	400,000	400,000	400,000	7,800,000
	Main System Capital Improvement Fees, Treatment portion	5,200,000	600,000	400,000	400,000	400,000	400,000	400,000	7,800,000
T6	Replace Pumps and Valves at Recycle Pump Stations 1 & 2	-	-	25,000	25,000	25,000	-	-	75,000
	Operating Revenues	-	-	25,000	25,000	25,000	-	-	75,000
T7A	Plant-wide Power Generator	2,297,550	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	285,000	1,320,450	-	-	-	-	-	1,605,450
T7B	Air Blower System Optimization	-	2,131,000	2,298,500	-	-	-	-	4,429,500
	USDA Loan	-	2,131,000	-	-	-	-	-	2,131,000
	State Revolving Fund Loan	-	-	2,298,500	-	-	-	-	2,298,500
T8	Biosolids Capacity Expansion with WAS Screens	-	-	3,450,000	-	-	-	-	3,450,000
	Working Capital Reserve	-	-	1,725,000	-	-	-	-	1,725,000
	Impact Fees	-	-	1,725,000	-	-	-	-	1,725,000

Fiscal Year 2018		Prior							TOTAL
		Budget Years	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	
Treatment Plant Upgrades:									
Project Costs:									
T9	Site Lighting Replacement	-	77,000	-	-	-	-	-	77,000
	Operating Revenue	-	77,000	-	-	-	-	-	77,000
T10	Digester Safety Access Ladders	-	80,000	-	-	-	-	-	80,000
	Operating Revenue	-	80,000	-	-	-	-	-	80,000
T11	Clarifier Improvement Polymer Feed System	-	60,000	-	-	-	-	-	60,000
	Working Capital Reserve	-	60,000	-	-	-	-	-	60,000
T12	Clarifier Improvement Sludge Blanket Detectors for 4 Units	-	73,100	-	-	-	-	-	73,100
	Working Capital Reserve	-	73,100	-	-	-	-	-	73,100
T13	Clarifier Improvement Floor Rehabilitation - 2 units	-	182,000	-	-	-	-	-	182,000
	Working Capital Reserve	-	182,000	-	-	-	-	-	182,000
T14	Replace Influent Bar Rake#2 (Influent Building)	-	-	155,000	-	-	-	-	155,000
	Working Capital Reserve	-	-	155,000	-	-	-	-	155,000
T15	Replace Diffusers in South Aeration Basin	-	-	190,000	-	-	-	-	190,000
	Working Capital Reserve	-	-	190,000	-	-	-	-	190,000
T16	Site Improvements - Replace Paved Surfaces	-	-	200,000	200,000	-	-	-	400,000
	Working Capital Reserve	-	-	200,000	200,000	-	-	-	400,000
T17	Sandfilter Covers For Cells & Cascade	-	-	50,000	-	-	286,000	-	336,000
	Operating Revenue	-	-	50,000	-	-	286,000	-	336,000
T18	Clarifier Improvement - Weir Covers	-	-	-	-	60,000	120,000	-	180,000
	Operating Revenue	-	-	-	-	60,000	120,000	-	180,000
Total Treatment Plant Upgrades		35,052,455	4,683,550	6,928,500	885,000	745,000	1,066,000	500,000	49,860,505

Fiscal Year 2018		Prior							TOTAL
Budget Years		Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022		
Sanitary Sewer Districts:									
Project Costs:									
SSD2B	Double Run Hilltop Area Sanitary Sewer Expansion, Phase 2	374,000	-	-	-	-	-	374,000	
	USDA Loan	94,000	-	-	-	-	-	94,000	
	USDA Grant	280,000	-	-	-	-	-	280,000	
SSD3	Milford Neck Area Sanitary Sewer Expansion	1,188,000	-	-	-	-	-	1,188,000	
	USDA Loan	493,000	-	-	-	-	-	493,000	
	USDA Grant	695,000	-	-	-	-	-	695,000	
SSD4A	Double Run Area: Paris Villa / London Village Sanitary Sewer Expansion - Ph. 1 Paris Villa	2,526,000	-	-	-	-	-	2,526,000	
	USDA Loan	632,000	-	-	-	-	-	632,000	
	USDA Grant	1,894,000	-	-	-	-	-	1,894,000	
SSD4B	Double Run Area: Paris Villa / London Village Sanitary Sewer Expansion - Ph. 2 London Village	1,684,000	-	-	-	-	-	1,684,000	
	USDA Loan	421,000	-	-	-	-	-	421,000	
	USDA Grant	1,263,000	-	-	-	-	-	1,263,000	
Total Sanitary Sewer Districts		5,772,000	-	-	-	-	-	5,772,000	

Fiscal Year 2018		Prior							TOTAL
		Budget Years	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	
Pump Station Upgrades:									
Project Costs:									
Pump Station 1 - Smyrna									
P1	Lag Pump Replacement (No Control Upgrade Required)	-	-	-	-	-	75,000	-	75,000
	Operating Revenues	-	-	-	-	-	75,000	-	75,000
Pump Station 3 - Dover:									
P2A	Suction Valves for Pump 1 & 2	50,000	-	-	-	-	-	-	50,000
	Operating Revenues	50,000	-	-	-	-	-	-	50,000
P2B	New Pump - Position 3	175,000	-	-	-	-	-	-	175,000
	Operating Revenues	175,000	-	-	-	-	-	-	175,000
P2C	Wetwell Capacity Improvements -	-	500,000	500,000	-	-	-	-	1,000,000
	Main System Capital Improvement Fees, Transmission	-	500,000	500,000	-	-	-	-	1,000,000
P2D	Bearing and Seal Replacements	75,000	-	-	-	75,000	-	-	150,000
	Operating Revenues	75,000	-	-	-	75,000	-	-	150,000
Pump Station 4 - Rising Sun:									
P3	Pump Replacement	-	-	50,000	-	-	-	-	50,000
	Operating Revenues	-	-	50,000	-	-	-	-	50,000
Pump Station 7 - Milford:									
P4	Lead Pump Replacement	-	-	90,000	-	-	-	-	90,000
	Operating Revenues	-	-	90,000	-	-	-	-	90,000
Pump Station 14 - Isaacs:									
P5	Lead Pump Replacement	-	-	-	-	90,000	-	-	90,000
	Operating Revenues	-	-	-	-	90,000	-	-	90,000
Pump Station 19 - Carlisle Village:									
P7	Wetwell Rehabilitation	-	35,000	-	-	-	-	-	35,000
	Operating Revenues	-	35,000	-	-	-	-	-	35,000
P8	Replace Emergency Power Generation for Various Pump Stations	-	35,000	20,000	35,000	50,000	50,000	50,000	240,000
	Operating Revenues	-	35,000	20,000	35,000	50,000	50,000	50,000	240,000
P9	Purchase Pumps for Various Pump Stations	100,000	-	35,000	50,000	50,000	50,000	50,000	335,000
	Operating Revenues	100,000	-	35,000	50,000	50,000	50,000	50,000	335,000
P10	Relocate Control & Transfer Switches for Various Pump Stations	-	20,000	20,000	20,000	20,000	-	-	80,000
	Operating Revenues	-	20,000	20,000	20,000	20,000	-	-	80,000
P11	Relocate Septage Screen and Build Pre-Treatment System (W Denneys Road)	1,600,000	-	-	-	-	-	-	1,600,000
	Septage Loan	1,600,000	-	-	-	-	-	-	1,600,000
Total Pump Stations Upgrades		2,000,000	590,000	715,000	105,000	285,000	175,000	100,000	3,970,000

Fiscal Year 2018		Prior							
		Budget Years	Amended FY 2017	Adopted FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	TOTAL
Equipment Project Costs:									
E1	Loader	-	-	-	100,000	100,000	-	-	200,000
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	-	-	-	100,000	100,000	-	-	200,000
Operating Revenues		120,000	330,000	75,000	275,000	400,000	-	-	1,200,000
Total Equipment Projects Costs		120,000	330,000	75,000	275,000	400,000	-	-	1,200,000
SUMMARY									
Grand Total Projects Costs		42,944,465	5,603,560	7,718,500	1,265,000	1,430,000	1,241,000	600,000	60,802,505
Total Funding Sources:									
Operating Revenues		670,000	577,000	365,000	405,000	770,000	581,000	100,000	3,468,000
Working Capital Reserve		-	315,100	2,270,000	200,000	-	-	-	2,785,100
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		6,918,700	-	-	-	-	-	-	6,918,700
DE State Revolving Fund Planning Grant		50,000	-	-	-	-	-	-	50,000
State Revolving Fund Loan		-	-	2,298,500	-	-	-	-	2,298,500
Impact Fees		-	-	1,725,000	-	-	-	-	1,725,000
USDA Loan		21,328,755	3,451,450	-	-	-	-	-	24,780,205
USDA Grant		4,132,000	-	-	-	-	-	-	4,132,000
Main System Capital Improvement Fees, Treatment portion		7,112,000	760,000	560,000	560,000	560,000	560,000	400,000	10,512,000
Main System Capital Improvement Fees, Transmission portion		-	500,000	500,000	-	-	-	-	1,000,000
District Expansion Fees (District Impact Fees)		-	-	-	100,000	100,000	100,000	100,000	400,000
Septage Loan		1,600,000	-	-	-	-	-	-	1,600,000
Total Funding Sources		42,944,465	5,603,560	7,718,500	1,265,000	1,430,000	1,241,000	600,000	60,802,505

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. Ongoing work is being performed by the University of Delaware in conjunction with the United States Geological Survey. The funding source is Main System Capital Improvement Fees, Treatment Portion.

T2. TMDL Offsite Nutrient Reduction Project – Double Run Floodway

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 the date 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 spring of 2016, the existing storm water management pond was re-routed through new grass buffer strips into the created wetland area. This allows 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 site 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 was expanded and full flow filtration added by constructing two (2) new clarifiers and a full bank of deep bed filters. The project addressed the requirements under the 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. Clarifiers 1 and 2 were installed in 1970 as part of the original plant design. The superstructure for Clarifiers 1 and 2 consist of a bridge and walkway. Corrosion levels have reached a point requiring replacement. The replacement of bridges and walkways was incorporated into the RRRF Nutrient Removal & Upgrade Project. The funding source was USDA Loan and DE SRF/RZED Bond.

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

Treatment Plant Upgrades Continued**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.

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 Loan.

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.

T8. Biosolids Capacity Expansion with WAS Screen

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. Replacement of the gas dryers is the preferred method for production of Class A biosolids. Waste Activated Sludge (WAS) Screens will be required to remove debris and undesirable material. The project will include design and construction. The funding source is Impact Fees and Working Capital Reserves.

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.

T10. Digester Safety Access Ladders

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

Treatment Plant Upgrades Continued**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, which 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 produces 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.

T14. Replace Influent Bar Rake #2 (Influent building)

This project will replace the outdated poorly functioning bar screen with a new modern and robust design with 6mm openings requiring very little maintenance and which captures more debris. The funding source is Working Capital Reserves.

T15. Replace Diffusers in South Aeration Basin

Replacement of the south aeration basin diffusers will increase O2 transfer and efficiency thereby saving energy. The funding source is Working Capital Reserves.

T16. Site Improvements – Replace Paved Surfaces

This project involves the milling of existing roadways of the entire front half of the RRRF. The funding source is Working Capital Reserves.

T17. Sand Filter Covers for Cells and Cascade

This is the purchase of removable and retractable covers for all the filter cells to prevent sunlight from causing uncontrolled algae growth. The funding source is Operating Revenue.

T18. Clarifier Improvement – Weir Covers

This is the purchase of covers for the weirs of the clarifiers to prevent algae growth which causes damage to the sand filters and the ultra-violet disinfection system. The funding source is Operating Revenue.

Sanitary Sewer Districts**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.

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 typically has a five (5) year replacement cycle. Replacement previously schedule in Fiscal Year 2018 has been delayed until fiscal year 2021 based on the pump's condition. 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. Various options to eliminate sanitary sewer overflows are currently being researched. The funding source is Main System Capital Improvement Fees, Transmission.

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

Over time, 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 to Fiscal Years 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 2020, will replace the lead pump at Pump Station 14 that was installed in Fiscal Year 2013. Typically replacement is five (5) years, but the pump is in good condition. The funding source is Operating Revenue.

Pump Station Upgrades Continued**P7. Pump Station 19 (Carlisle Village) 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 101 pump stations and lift stations. Replacement of generator equipment is continuous. The funding source is Operating Revenue.

P9. Purchase 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.

EquipmentE1. 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 of 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.



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Landfill Fund

Function

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

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

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

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

Landfill Fund	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Beginning Fund Balance	\$ 569,274	\$ 562,656	\$ 558,904	\$ 549,404
Revenues				
Interest	1,867	4,327	1,200	1,200
Contribution from HLCC	1,546	1,725	-	-
Total	3,413	6,052	1,200	1,200
Expenses				
Legal & Consulting	3,070	2,875	2,500	2,500
Operational Supplies	2	-	-	-
Equipment/Depreciation	2,190	2,190	2,200	2,200
Sewer Fund Management Fee	-	-	1,000	1,000
Indirect Costs	4,769	4,739	5,000	5,000
Total	10,031	9,804	10,700	10,700
Estimated Ending Fund Balance	\$ 562,656	\$ 558,904	\$ 549,404	\$ 539,904

Street Light Fund

Function

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

The Street Light Fund is currently made up of 135 active street light districts comprising approximately 13,683 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 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Operational Insurance	150	171	300	300
Indirect Costs	50,300	50,300	50,800	50,800
Administrative Services	115,500	120,894	124,700	131,100
Office Supplies	109	73	1,900	100
Legal & Contractual Services	10,100	341	500	500
Vehicle Expenses	1,717	804	1,700	1,700
Electric Company Charges	723,567	761,794	766,400	812,200
Capital Expenditures	6,297	-	-	-
Total	\$ 907,740	\$ 934,377	\$ 946,300	\$ 996,700

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2018	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name					
1	Briar Park	141	12,244	10,710	11,700	11,400
2	Kent Acres	135	6,376	7,078	7,400	7,200
3	Rodney Village	380	23,100	26,072	27,300	26,700
4	Capitol Park	212	14,801	17,363	17,800	17,400
6	Richardson Estates	22	1,053	1,161	1,200	1,200
8	Moores Lake	236	16,031	17,851	18,700	18,300
9	Old Mill Acres I	64	3,452	3,852	4,000	3,900
10	Northridge	128	7,643	8,141	7,900	7,400
11	Brookdale Heights	61	5,774	4,663	5,300	5,200
13	Windswept	58	5,806	4,626	5,200	5,200
14	Star Hill	174	9,974	9,032	9,300	9,200
20	Generals Greene	97	5,335	4,386	4,900	4,800
21	Tamarac/Burwood	31	3,763	2,997	3,400	3,900
22	Sheffield Farms	121	10,335	8,238	9,300	9,300
23	Kentbourne	52	6,611	5,175	5,900	6,600
24	Eagles Nest	99	6,057	6,671	7,100	6,900
25	Old Mill Acres II	77	5,447	6,128	6,400	6,300
26	Pennwood	141	9,904	11,047	11,600	11,300
27	Hidden Acres	95	12,212	9,592	10,900	12,500
28	Windy Way	53	2,624	2,769	2,700	2,600
39	Brookfield	166	14,694	11,871	13,200	18,700
41	Stonegate	180	18,886	15,079	17,100	19,400
42	John-Charlton Estates	56	6,954	5,542	6,300	6,900
44	Wild Quail	185	7,813	8,456	8,000	6,800
48	Sandy Hills	175	15,894	12,605	14,000	15,500
49	Pleasant Woods	19	1,043	1,103	1,100	1,000
51	Normansmeade	60	3,244	3,416	3,300	3,300
54	Winding Ridge	46	2,531	2,697	2,600	2,500
55	Kentwood	284	9,775	10,687	11,100	10,900
56	Riverview Estates	167	7,609	7,999	7,800	7,700
57	Jonathans Landing	174	7,814	8,218	8,000	7,900
58	Misty Pines	56	8,295	6,520	7,400	8,400
59	South Glen	27	1,451	1,526	1,500	1,500
60	Summerfield Village	18	1,442	1,517	1,500	1,500
61	Carlisle Village IV	63	2,872	3,020	2,900	2,900
62	Canterville	39	1,725	1,801	1,800	1,700
63	Church Creek	135	12,135	9,743	11,000	12,400
64	Meadow Ridge	30	1,904	1,994	1,900	1,900
66	Magnolia Meadows	67	3,788	3,997	3,900	3,800
67	Moores Meadows	110	13,312	10,525	11,700	13,200
68	The Orchards	176	22,815	17,387	20,100	23,300
71	Oaknoll	69	3,891	4,088	4,000	3,900
72	Fields of Magnolia	51	5,709	4,531	5,100	5,900
73	Pleasant Hill Farms	89	9,297	7,391	8,400	9,500

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

Street Light District		Number of Customers Estimated for FY 2018	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name					
74	Chimney Hill	221	11,952	12,610	12,300	12,000
75	Dykes Branch	239	22,590	18,071	20,400	23,100
76	Crystal Creek	18	1,293	1,358	1,300	1,300
77	Meadowbrook Acres	182	6,151	6,486	6,100	6,000
78	Village of Wild Quail	84	4,430	4,652	4,500	4,500
79	Hunters Ridge	65	3,949	4,159	4,100	4,000
80	Maplehurst	13	1,037	1,088	1,100	1,100
81	Doe Run	31	3,771	2,987	3,400	3,900
83	Cardinal Hills	65	4,285	4,521	4,400	4,300
84	Rolling Meadows	85	4,480	4,727	4,600	4,700
85	Village Drive	16	890	938	900	900
86	Twelve Oaks	42	5,308	5,979	6,300	6,100
87	Carlisle Village I, II, III	173	7,837	8,250	8,000	7,900
88	Planters Woods	100	5,477	5,797	5,600	5,500
89	Garrison Lake West/Fairway	27	1,751	1,840	1,800	1,800
90	Traybern	43	5,047	3,996	4,500	5,200
92	Wynn Wood	182	22,874	18,038	20,500	23,400
93	Mt. Vernon Estates	76	7,170	5,727	6,500	7,400
94	Jacksons Ridge	52	5,777	4,528	5,200	5,700
95	Planters Run	80	5,546	4,496	5,000	5,700
96	Pleasant Valley	40	2,637	2,784	2,700	2,600
97	Stag Crossing	42	2,336	2,474	2,400	2,200
98	Fernwood	73	6,307	5,054	5,700	6,300
99	Burtonwood Village	96	5,378	5,661	5,500	5,400
100	Chestnut Ridge	36	2,134	2,244	2,200	2,100
101	Lakeshore Village	459	23,675	24,979	24,100	24,100
102	Pheasant Pointe II	61	3,349	3,558	3,400	3,300
103	Brenford Station	217	10,004	10,535	10,300	10,100
104	Rockland Hills	82	4,403	4,625	4,500	4,400
105	Greenview/Highview Acr.	102	9,233	10,449	11,000	10,700
106	Grand Oaks	95	6,736	7,487	7,800	7,700
107	Rockland West	45	2,669	2,806	2,700	2,700
108	Derbywood	34	3,827	3,076	3,500	3,900
109	Otter Run	53	3,226	3,399	3,300	3,300
110	Twin Willows	158	8,074	8,606	8,400	8,200
111	Grandview Meadows	53	6,855	5,418	6,200	7,000
112	Quail Landing	86	9,535	7,573	8,600	9,800
113	Riverside	83	10,047	7,960	9,000	10,300
114	Wicksfield	202	13,890	14,219	14,100	13,900
115	Stonewater Creek	37	2,709	2,870	2,800	2,700
118	Weatherstone Crossing	61	8,569	6,575	7,500	7,900
120	Chestnut Ridge Sec 2	56	3,226	3,409	3,300	3,300
121	Pine Ridge	91	4,261	4,491	4,300	4,300
122	Heritage Trace	149	7,194	7,678	7,400	7,300
123	Providence Hill	29	1,739	1,837	1,800	1,800

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

Street Light District		Number of Customers Estimated for FY 2018	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name					
124	Stone Ridge	81	5,779	6,505	6,800	6,700
126	Country Field	60	7,781	6,144	7,000	8,100
127	Pinehurst Village	152	6,295	6,625	6,500	7,100
128	Laureltowne	100	3,868	3,919	3,900	3,800
129	Point Landing	96	3,429	3,589	3,500	3,500
130	Harmony Hill	31	1,945	1,719	1,900	2,100
131	The First Tenth	15	1,237	1,391	1,500	1,400
132	Estates at Wild Quail	98	12,693	17,763	19,200	17,500
133	Longacre Village	236	18,459	20,898	20,700	15,800
134	Whitetail Run	126	11,147	10,122	11,600	11,300
135	Brenford Woods	110	3,695	3,856	3,800	3,700
136	Hampton Hills	47	10,658	8,001	9,300	10,900
137	Jockey Hollow	116	3,636	4,668	4,600	4,700
138	Satterfield	144	8,055	15,936	13,600	15,400
139	Spring Meadow	246	7,139	7,638	7,300	7,200
140	Meadows at Chestnut Ridge	118	4,624	4,857	4,700	4,600
141	Townsend Fields	105	2,920	3,112	3,100	5,300
143	Olde Field Village	62	2,000	2,086	2,000	2,300
144	Breeders Crown Farm	63	5,632	4,595	5,200	5,700
145	Courseys Point	72	2,368	2,991	3,400	2,400
146	Garrison Circle	29	1,253	1,304	1,300	1,300
147	Rsrv Chestnut Ridge	331	15,566	18,308	17,500	18,500
149	Timber Mills	86	3,295	3,450	3,400	3,300
150	Pintail Point	38	4,699	4,827	4,800	4,700
151	Champions Club Johnnathans Landing	196	6,251	9,380	9,000	8,800
152	Roesville Estates	74	3,363	3,672	3,600	3,500
153	Barrett Farms	41	5,297	4,192	4,800	5,400
157	Village of Eastridge	158	7,061	7,768	8,500	10,500
158	Willowwood	293	9,198	10,721	9,900	11,200
161	Hazel Farm	203	26,180	30,580	22,400	34,700
163	Pickering Point	48	1,883	1,977	1,900	1,900
164	Quail's Nest	80	6,451	5,361	6,000	6,800
165	Hunters Run	41	7,528	5,935	6,800	7,700
166	Lynnwood Village	42	3,951	3,625	4,000	4,600
167	Dogwood Meadows	102	4,521	4,751	4,600	4,600
168	Fiddlers Creek	40	3,103	3,094	3,500	4,000
169	Village of Noble Pond	266	21,353	18,682	19,500	23,200
170	East Bay Point	38	5,565	4,615	5,200	5,900
171	Wood Field	226	13,196	13,940	13,600	13,400
172	Willow Grove	44	5,683	4,333	5,300	5,900
173	Robin Hill	18	1,254	1,324	1,300	1,300
175	Fox Hollow	59	2,174	2,122	2,200	2,100
176	Victoria Meadows	17	2,156	1,384	1,700	1,900
177	Green Hill Farm Estates	25	2,899	2,633	2,900	3,000
178	Alexanders Village	48	-	-	2,300	900
180	Hidden Brook	9	-	-	-	500
Grand Total		13,683	934,303	913,673	946,300	996,700

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual	Actual	Amended	Adopted
#	Name	FY 2015	FY 2016	FY 2017	FY 2018
1	Briar Park	86.84	75.96	82.95	80.63
2	Kent Acres	47.23	52.43	54.73	53.59
3	Rodney Village	60.63	68.43	71.70	70.22
4	Capitol Park	71.72	81.90	83.93	81.93
6	Richardson Estates	47.86	52.77	54.82	53.86
8	Moores Lake	67.93	75.64	79.29	77.47
9	Old Mill Acres I	53.94	60.19	62.89	61.50
10	Northridge	59.71	63.60	61.55	58.13
11	Brookdale Heights	94.65	76.45	86.10	85.08
13	Windswept	100.10	79.76	90.26	89.28
14	Star Hill	57.32	51.91	53.27	52.80
20	Generals Greene	55.00	45.22	50.43	49.38
21	Tamarac/Burwood	121.39	96.69	109.13	126.10
22	Sheffield Farms	85.41	68.08	76.88	76.63
23	Kentbourne	127.14	99.52	113.43	126.54
24	Eagles Nest	61.18	67.38	72.00	70.11
25	Old Mill Acres II	70.74	79.58	83.55	81.60
26	Pennwood	70.24	78.35	82.11	80.22
27	Hidden Acres	128.55	100.97	115.07	131.84
28	Windy Way	49.52	52.24	50.81	49.92
39	Brookfield	109.66	86.86	98.49	112.37
41	Stonegate	104.92	83.77	95.24	107.87
42	John-Charlton Estates	124.18	98.97	111.86	123.59
44	Wild Quail	42.23	45.71	43.40	36.67
48	Sandy Hills	90.82	72.03	79.95	88.55
49	Pleasant Woods	54.90	58.03	56.35	55.26
51	Normansmeade	54.07	56.93	55.50	54.38
54	Winding Ridge	55.02	58.63	56.86	55.29
55	Kentwood	34.42	37.63	39.05	38.35
56	Riverview Estates	45.56	47.90	46.70	45.85
57	Jonathans Landing	44.91	47.23	46.04	45.13
58	Misty Pines	148.12	116.43	132.86	150.86
59	South Glen	53.74	56.50	55.19	54.33
60	Summerfield Village	80.10	84.28	82.46	80.72
61	Carlisle Village IV	45.58	47.93	46.75	45.82
62	Canterville	44.24	46.17	45.34	44.41
63	Church Creek	89.89	72.17	81.50	92.21
64	Meadow Ridge	63.48	66.47	64.97	63.80
66	Magnolia Meadows	56.53	59.66	58.07	57.00
67	Moores Meadows	120.74	94.82	105.74	120.45
68	The Orchards	129.63	98.79	114.00	132.34
71	Oaknoll	56.39	59.24	57.90	56.73
72	Fields of Magnolia	111.94	88.85	100.81	114.76
73	Pleasant Hill Farms	104.46	83.04	94.14	106.85

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name				
74	Chimney Hill	54.08	57.06	55.55	54.30
75	Dykes Branch	94.52	75.61	85.30	96.69
76	Crystal Creek	71.85	75.45	73.84	72.89
77	Meadowbrook Acres	33.61	35.44	33.23	41.73
78	Village of Wild Quail	52.74	55.38	54.12	53.15
79	Hunters Ridge	60.75	63.99	62.43	61.28
80	Maplehurst	79.80	83.73	82.15	81.00
81	Doe Run	121.65	96.34	109.11	124.45
83	Cardinal Hills	65.93	69.56	67.81	66.26
84	Rolling Meadows	52.70	55.61	54.12	55.50
85	Village Drive	55.61	58.63	57.87	54.94
86	Twelve Oaks	126.38	142.36	150.26	146.36
87	Carlisle Village I, II, III	45.30	47.69	46.45	45.60
88	Planters Woods	54.77	57.97	56.10	54.86
89	Garrison Lake West/Fairway	64.87	68.16	67.09	64.96
90	Traybern	117.37	92.94	105.61	120.12
92	Wynn Wood	125.68	99.11	112.80	128.36
93	Mt. Vernon Estates	94.34	75.36	85.19	96.83
94	Jacksons Ridge	111.10	87.08	99.12	110.52
95	Planters Run	69.33	56.20	63.00	70.81
96	Pleasant Valley	65.93	69.60	68.10	66.22
97	Stag Crossing	55.62	58.90	57.21	52.79
98	Fernwood	86.40	69.23	77.95	86.19
99	Burtonwood Village	56.02	58.97	57.53	56.46
100	Chestnut Ridge	59.28	62.33	60.89	59.44
101	Lakeshore Village	51.58	54.42	52.41	52.57
102	Pheasant Pointe II	54.90	58.33	56.39	54.17
103	Brenford Station	46.10	48.55	47.27	46.41
104	Rockland Hills	53.70	56.40	55.11	54.12
105	Greenview/Highview Acr.	90.52	102.44	107.84	105.15
106	Grand Oaks	70.90	78.81	82.59	80.70
107	Rockland West	59.30	62.35	60.57	59.08
108	Derbywood	112.57	90.47	102.09	115.79
109	Otter Run	60.86	64.14	62.53	61.37
110	Twin Willows	51.10	54.47	53.01	52.03
111	Grandview Meadows	129.34	102.23	116.31	132.34
112	Quail Landing	110.87	88.06	99.88	113.40
113	Riverside	121.05	95.90	108.93	123.99
114	Wicksfield	68.76	70.39	69.56	68.99
115	Stonewater Creek	73.21	77.57	75.35	73.70
118	Weatherstone Crossing	140.47	107.78	123.07	130.02
120	Chestnut Ridge Sec 2	57.61	60.87	59.20	58.13
121	Pine Ridge	46.82	49.35	47.79	46.96
122	Heritage Trace	48.53	51.53	49.93	49.04
123	Providence Hill	59.96	63.33	61.66	60.45

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual	Actual	Amended	Adopted
#	Name	FY 2015	FY 2016	FY 2017	FY 2018
124	Stone Ridge	71.35	80.31	84.42	82.39
126	Country Field	129.68	102.40	116.70	135.55
127	Pinehurst Village	49.18	51.76	50.46	46.64
128	Laureltowne	39.50	39.19	39.09	38.37
129	Point Landing	35.72	37.38	36.52	35.95
130	Harmony Hill	62.75	55.44	61.52	69.26
131	The First Tenth	82.49	92.72	97.22	95.10
132	Estates at Wild Quail	166.11	181.26	195.74	178.47
133	Longacre Village	90.68	93.26	92.81	66.89
134	Whitetail Run	96.93	80.33	91.88	89.45
135	Brenford Woods	33.59	35.05	34.30	33.75
136	Hampton Hills	226.76	170.23	198.11	231.83
137	Jockey Hollow	40.85	42.77	41.13	40.15
138	Satterfield	67.69	119.30	94.52	106.92
139	Spring Meadow	29.02	31.05	29.58	29.14
140	Meadows at Chestnut Ridge	39.19	41.16	40.11	39.40
141	Townsend Fields	55.09	58.72	58.21	50.82
143	Olde Field Village	39.21	40.91	40.12	37.87
144	Breeders Crown Farm	89.39	72.93	82.08	90.72
145	Courseys Point	40.14	42.12	47.08	33.59
146	Garrison Circle	43.22	44.98	44.28	43.76
147	Rsrv Chestnut Ridge	54.05	63.57	60.72	55.97
149	Timber Mills	38.31	40.12	39.20	38.56
150	Pintail Point	123.66	127.03	125.26	124.05
151	Champions Club Johnathans Landing	42.03	50.30	45.71	45.06
152	Roesville Estates	45.45	49.62	47.99	47.04
153	Barrett Farms	129.20	102.25	116.24	132.15
157	Village of Eastridge	96.73	73.28	79.81	66.30
158	Willowwood	38.70	43.70	41.02	38.33
161	Hazel Farm	169.54	150.64	110.50	170.91
163	Pickering Point	39.23	41.19	40.15	39.42
164	Quail's Nest	80.64	67.01	75.30	85.13
165	Hunters Run	183.61	144.75	165.54	188.10
166	Lynnwood Village	94.08	86.30	96.08	108.38
167	Dogwood Meadows	44.32	46.58	45.43	44.62
168	Fiddlers Creek	77.58	77.36	87.90	98.88
169	Village of Noble Pond	115.42	82.97	87.00	87.11
170	East Bay Point	146.45	121.45	137.29	156.00
171	Wood Field	58.39	61.68	59.99	59.43
172	Willow Grove	129.16	98.48	121.34	133.75
173	Robin Hill	69.64	73.56	71.67	70.05
175	Fox Hollow	36.85	35.97	36.51	36.00
176	Victoria Meadows	126.85	81.41	101.06	111.85
177	Green Hill Estates	126.50	105.32	115.16	120.48
178	Alexanders Village	-	-	48.00	18.63
180	Hidden Brook	-	-	-	58.83

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 2018 budget projects approximately 14,155 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 2018 - 2020 for districts without yard waste is \$284.50 and \$312.50 with yard waste.

Expenses: Trash Collection Fund

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Operational Insurance	450	514	500	500
Indirect Costs	50,300	50,300	50,800	50,800
Administrative Services	110,086	116,668	129,300	151,700
Office Supplies	368	11,086	500	500
Operating Supplies	115	71	-	-
Furniture & Equipment	51,913	-	137,000	149,900
Legal & Contractual Services	1,009	5,418	500	500
Vehicle Expenses	5,159	2,413	4,500	4,500
Miscellaneous	144	114	500	500
Trash Collection	3,184,170	3,025,908	3,096,600	3,931,900
Capital Expenditures	-	63,927	-	39,800
Total	\$ 3,403,714	\$ 3,276,419	\$ 3,420,200	\$ 4,330,600

Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2018	Yard Waste FY 18	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name						
1	Briar Park	141	Y	36,977	36,629	36,000	44,100
2	Kent Acres	139	Y	36,717	36,119	35,400	43,400
3	Rodney Village	396	Y	102,056	101,950	100,700	123,800
4	Capitol Park	211	Y	53,881	53,775	53,800	65,900
5	Taylor Estates	53	Y	13,862	13,703	13,500	16,600
6	Richardson Estates	37	Y	9,481	9,447	9,400	11,600
7	Woodland Beach	60	N	14,338	14,009	13,800	17,100
8	Moore's Lake	563	Y	144,347	144,044	143,600	175,900
9	South Old Mill Road	193	Y	48,677	48,607	48,500	60,300
10	Northridge Trailer Park	123	Y	31,430	31,397	31,400	38,400
11	Brookdale	60	Y	15,395	15,342	15,300	18,800
12	S Dover Manor	313	Y	80,400	80,152	79,800	97,800
14	Star Hill	265	Y	69,621	70,241	67,600	82,800
15	Woodbury	62	N	13,983	13,973	13,800	17,600
16	Richardson Circle/Holly Circle	96	N	22,159	22,171	21,400	27,300
17	Orchard/Hillside/Cntrbry Trails	136	N	30,449	30,594	30,300	38,700
18	Felton Heights	84	Y	21,670	21,750	21,400	26,300
19	Royal Grant	219	Y	55,848	56,036	55,800	68,400
20	Generals Greene	96	Y	24,667	24,958	24,500	30,000
24	Eagles Nest	103	Y	26,269	26,334	26,300	32,200
25	Old Mill Acres II	87	Y	22,200	22,216	22,200	27,200
27	Hidden Acres	95	Y	24,259	24,308	24,200	29,700
28	Brighton Place/Windy Way	54	Y	13,869	13,839	13,800	16,900
29	Hickory Dale	208	Y	53,037	53,006	52,800	65,000
30	Cypress Gardens	114	Y	29,193	29,489	29,100	35,600
31	DuPont Manor	72	Y	18,476	18,505	18,400	22,500
32	Garrisons Lake I	85	Y	21,826	21,775	21,700	26,600
33	Lakewind	72	N	15,649	15,731	15,600	20,500
34	Woodshaven	145	Y	37,238	37,660	37,200	45,300
35	Hazelwood	39	Y	10,068	10,496	9,900	12,200
36	Hunters Point	86	Y	21,941	21,981	21,900	26,900
37	Artis Drive	61	N	13,782	13,764	13,600	17,400
38	North Magnolia	246	Y	62,760	62,576	62,500	76,900
39	Brookfield	148	Y	37,831	37,748	37,700	46,300
40	Bakers Choice	56	Y	14,493	14,535	14,300	17,500
41	Stonegate	180	Y	45,950	45,937	45,900	56,300
43	Green Briar	32	Y	8,187	8,228	8,200	10,000
44	Wild Quail	177	Y	45,200	45,150	45,100	55,300
45	Messina Hill	49	Y	12,608	12,625	12,500	15,300
46	South Camden	151	Y	38,512	38,598	38,500	47,200
47	Persimmon Lane	57	N	12,742	12,725	12,700	16,200
48	Sandy Hills	176	Y	38,904	44,138	44,900	55,000
49	Pleasant Woods	26	N	5,821	5,842	5,800	7,400
50	West Magnolia	50	N	11,167	11,167	11,200	14,200
51	Normansmeade	59	Y	15,053	15,045	15,000	18,400

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

Trash Collection District		Number of Customers Estimated for FY 2018	Yard Waste FY18	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name						
52	Foxhall/Courtside	34	N	7,376	7,481	7,600	9,700
53	Winmil	32	Y	8,173	8,191	8,200	10,000
54	Winding Ridge	45	Y	11,251	11,392	11,500	14,100
56	Riverview Estates	225	Y	57,435	57,776	57,400	70,300
57	Jonathans Landing	166	Y	36,355	39,482	40,000	51,900
58	Misty Pines	63	Y	16,032	16,113	16,100	19,700
61	Carlisle Village IV	63	Y	16,078	16,070	16,100	19,700
63	Church Creek	130	Y	33,008	33,214	32,900	40,600
64	Meadow Ridge	30	Y	7,650	7,650	7,700	9,400
65	Beaver Runne II	72	Y	18,433	18,410	18,400	22,500
66	Magnolia Meadows	70	Y	17,618	17,888	17,900	21,900
67	Moore's Meadows	125	Y	31,075	31,521	31,600	39,100
68	The Orchards	160	Y	40,191	40,806	40,800	50,000
69	Bowers Beach	118	Y	30,496	31,241	30,100	36,900
70	Baileys	42	N	9,369	9,426	9,400	11,900
71	Oaknoll	69	Y	17,643	17,660	17,600	21,600
72	Fields of Magnolia	51	Y	13,020	13,005	13,000	15,900
73	Pleasant Hill Farms	96	Y	24,628	24,484	24,500	30,000
74	Chimney Hills	221	Y	56,382	56,447	56,400	69,100
78	Village of Wild Quail	77	Y	19,643	19,646	19,600	24,100
79	Hunters Ridge	65	Y	16,579	16,583	16,600	20,300
81	Doe Run	31	N	6,913	6,913	6,900	8,800
82	St. Jones Commons	143	Y	36,510	36,534	36,500	44,700
83	Cardinal Hills	69	Y	17,655	17,618	17,600	21,600
84	Rolling Meadows	85	Y	21,683	21,740	21,700	26,600
86	Twelve Oaks	42	Y	10,710	10,714	10,700	13,100
88	Planters Woods	100	Y	25,515	25,785	25,500	31,300
90	Traybern	43	Y	10,965	10,965	11,000	13,400
91	Frederica West	53	N	11,918	11,979	11,800	15,100
92	Wynn Wood	182	Y	46,418	46,414	46,400	56,900
93	Mount Vernon Estates	78	N	17,424	17,464	17,400	22,200
94	Jacksons Ridge	52	N	11,681	11,599	11,600	14,800
95	Planters Run	80	N	17,853	17,877	17,800	22,800
96	Pleasant Valley	40	N	8,920	8,953	8,900	11,400
97	Stag Crossing	44	N	9,903	9,812	9,800	12,500
98	Fernwood	73	N	16,899	16,589	16,300	20,800
99	Burtonwood Village	96	Y	24,789	24,484	24,500	30,000
100	Chestnut Ridge	92	N	20,539	20,533	20,500	26,200
101	Lakeshore Village	459	Y	117,269	117,199	117,000	143,400
102	Pheasant Pointe II	61	Y	15,559	15,555	15,600	19,100
103	Brenford Station	203	Y	51,065	51,340	51,300	63,400
104	Rockland Hills	74	Y	18,732	18,618	18,600	23,100
106	Grand Oaks	95	Y	24,225	24,256	24,200	29,700
107	Rockland West	45	N	10,035	10,035	10,000	12,800
109	Otter Run	53	N	11,842	11,852	11,800	15,100
110	Twin Willows	152	Y	38,551	38,560	38,500	47,500
111	Grandview Meadows	54	N	12,059	12,049	12,000	15,400

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

Trash Collection District		Number of Customers Estimated for FY 2018	Yard Waste FY18	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name						
112	Quail Landing	55	Y	11,868	13,147	13,500	17,200
113	Riverside	79	Y	20,149	20,145	20,100	24,700
114	Wicksfield	197	Y	50,300	50,243	50,200	61,600
115	Stonewater Creek	34	N	7,359	7,455	7,600	9,700
116	Wolf Creek	26	N	5,297	5,582	5,600	7,400
117	Irish Hill	105	Y	26,783	26,848	26,800	32,800
118	Weather Stond Crossing	37	Y	3,050	5,997	6,600	11,600
122	Heritage Trace	134	Y	26,842	29,348	30,100	41,900
123	Providence Hills	27	Y	6,885	6,885	6,900	8,400
126	Country Field	60	Y	15,337	15,311	15,300	18,800
127	Pinehurst Village	126	N	27,670	27,860	27,900	35,800
128	Laureltowne	87	Y	18,255	19,918	19,900	27,200
129	Point Landing	75	Y	12,113	15,419	16,100	23,400
130	Harmony Hill	14	N	2,494	3,035	3,100	4,000
132	Estates at Wild Quail	39	N	6,728	7,560	7,600	11,100
133	Longacre Village	224	N	34,871	43,243	45,300	63,700
135	Brenford Woods	108	Y	24,984	26,662	27,000	33,800
136	Hampton Hills	41	Y	9,580	10,316	10,500	12,800
137	Jockey Hollow	106	Y	16,702	20,679	21,400	33,100
138	Satterfield	109	N	16,674	20,301	21,200	31,000
139	Spring Meadow	244	N	54,281	54,455	54,400	69,400
140	Meadows at Chestnut Rdg.	117	Y	25,408	28,503	29,100	36,600
141	Townsend Fields	37	N	6,992	7,362	7,400	10,500
143	Olde Field Village	26	N	4,237	4,497	4,500	7,400
144	Breeders Crown Farms	63	Y	14,548	14,983	15,300	19,700
145	Coursey's Pointe	54	Y	8,308	10,137	10,700	16,900
147	Reserve at Chestnut Ridge	304	Y	61,412	66,367	68,100	95,000
149	Timber Mills	86	N	17,787	18,784	18,700	24,500
151	Champions Club	173	N	25,069	30,542	31,900	49,200
152	Roesville Estate Sec 1 & 2	56	Y	14,050	14,301	14,300	17,500
153	Barrett Farm	27	N	4,014	4,088	4,000	7,700
155	Deer Meadows	42	Y	10,689	10,725	10,700	13,100
157	Village of Eastridge	87	N	8,590	13,103	14,500	24,800
158	Willowood	246	N	44,156	50,781	50,800	70,000
159	Plymouth Place	5	N	-	613	900	1,400
161	Hazel Farms	146	N	24,369	28,944	29,900	41,500
163	Pickering Pointe	48	Y	11,753	12,271	12,200	15,000
165	Hunters Run	20	N	446	1,096	1,300	5,700
166	Lynnwood Village	25	N	3,512	4,541	4,700	7,100
167	Dogwood Meadows	33	N	3,363	5,552	6,200	9,400
168	Dickinson Creek	28	N	2,825	4,011	4,500	8,000
169	Village of Noble Pond	161	N	24,517	31,913	33,200	45,800
170	East Bay Point	37	N	5,880	7,465	7,600	10,500
173	Robin Hill	18	Y	4,464	4,605	4,600	5,600
177	Green Hill Farms	13	Y	379	1,430	1,500	4,100
178	Alexanders Village	48	Y	5,105	12,343	12,200	15,000
Grand Total		14,155	9,834	3,317,155	3,417,604	3,420,200	4,330,600

Stormwater Maintenance Districts

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 DeIDOT 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 22 active Stormwater Maintenance Districts. The fiscal year 2018 budget projects approximately 1,922 households and 4 commercial properties will be served. The annual fee per residential property, consists 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 fee assessments can be found in §187-90.4 of the Kent County code.

Revenue: Stormwater Maintenance

Stormwater Management - Residential		Number of Customers Estimated for FY18	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name					
1	Dear Meadows	42	-	-	1,176	1,100
2	Brenford Woods	126	-	-	3,080	3,000
3	Moore's Meadow	100	-	-	3,528	3,500
4	Timber Mills	86	-	-	2,408	2,400
5	Mill Creek Branch	36	-	-	1,008	1,000
6	Maple Glen	46	-	-	1,260	1,200
7	Beaver Runne II	37	-	-	1,036	1,000
8	Spring Meadow	246	-	-	6,888	6,900
9	Lakeshore Village West	107	-	-	2,996	3,000
10	Winding Ridge	45	-	-	1,288	1,300
11	Fox Hall West	46	-	644	1,288	1,300
12	Misty Pines	56	-	784	1,568	1,600
13	Brenford Station	217	-	3,038	6,076	6,100
14	Burtonwood Village	96	-	1,344	2,688	2,700
15	Garrison Lake Green	313	-	4,382	8,764	8,800
16	Victoria Meadows	21	-	-	588	600
17	Breeders Crown	63	-	-	1,764	1,700
18	Four Seasons	47	-	-	1,316	1,300
19	The Meadows at Chestnut Ridge	118	-	-	3,304	3,300
19	Chestnut Ridglet Section 1	36	-	-	1,008	1,000
20	Pintail Point	38	-	-	1,064	1,000
Sub-Total - Residential		1,922	-	10,192	54,096	53,800

Stormwater Management - Commercial		Number of Customers	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
#	Name					
WC18	Four Seasons	4	-	-	4,050	4,000
Sub-Total Commercial		4	-	-	4,050	4,000
Grand Total		1,926	-	10,192	58,146	57,800

Expenses: Stormwater Maintenance

Departmental Expenses	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Administrative Services	-	2,040	4,164	4,100
Operational Expenses	-	1,161	41,640	41,400
Capital Expenditures	-	-	12,342	12,300
Total	\$ -	\$ 3,201	\$ 58,146	\$ 57,800



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Internal Service Medical Benefits Fund

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

Effective 7/1/17, employees and non-Medicare eligible retirees enrolling in offered 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, per month in advance, or as established by motion of the Levy Court.

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

Medical Trust	Actual FY 2015	Actual FY 2016	Amended FY 2017	Adopted FY 2018
Beginning Fund Balance	\$ 852,137	\$ 900,897	\$ 557,645	\$ 557,645
Revenues				
Employer Contributions Medical	2,818,919	2,870,263	3,927,700	4,372,000
Employer Contributions Dental	139,110	141,194	143,000	147,300
OPEB Contribution	658,464	614,204	710,000	792,200
Employee Contributions Medical	354,802	458,452	645,100	645,100
Employee Contributions Dental	62,772	59,988	65,300	68,500
Retiree Contributions Medical	51,932	57,435	92,100	59,000
Retiree Contributions Dental	15,404	16,434	17,000	19,000
COBRA Contributions Medical	466	5,681	5,600	6,200
COBRA Contributions Dental	-	-	100	-
Medicare Part D	-	74,035	-	-
Interest Income	1	84	100	800
Total	\$ 4,101,870	\$ 4,297,770	\$ 5,606,000	\$ 6,110,100
Expenses				
Medical Insurance	3,814,970	4,397,540	5,359,900	5,863,100
Claims - Dental	208,934	217,497	215,000	220,000
Reimbursables	185	145	300	300
Administration Fees	20,963	21,368	22,100	22,700
Trustee Fees	3,058	2,972	3,700	2,000
Contractual	5,000	1,500	5,000	2,000
Total	\$ 4,053,110	\$ 4,641,022	\$ 5,606,000	\$ 6,110,100
Estimated Ending Fund Balance	\$ 900,897	\$ 557,645	\$ 557,645	\$ 557,645



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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 annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$2,743,160 for Fiscal Year 2018. The budgeted General Fund portion of the Fiscal Year 2018 pension contribution is \$2,119,260 and the budgeted Sewer Fund portion is \$623,900.

Pension Fund Balance 6/30/15		\$ 34,699,097
Revenues 2016		
Investment Income	179,843	
Employer Contributions		
General Fund	1,412,962	
Sewer Fund	409,000	
Net Appreciation(Depreciation) in Fair Value of		
Investments	614,567	
Total		\$ 2,616,372
Expenditures 2016		
Pension Benefits	2,246,277	
Administration Costs	115,970	
Consultant	26,000	
Actuary Fees	14,000	
Total		\$ 2,402,247
Fund Balance 6/30/2016		\$ 34,913,222

Retiree Benefits Trust Fund

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

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

In accordance with the biennial actuarial valuation report prepared by Nyart Co, in compliance with GASB 74/75, recommends a contribution of \$1,366,633 to the Kent County OPEB Fund. The budgeted General Fund liability for Fiscal Year 2018 is \$1,049,833 and the budgeted Sewer Fund liability is \$316,800.

Other Post-Retirement Fund Balance 6/30/15		\$ 13,864,149
Revenues 2016		
Investment Income	311,527	
Employer Contributions		
General Fund	604,711	
Sewer Fund	180,400	
Net Appreciation(Depreciation) in Fair Value of		
Investments	(120,252)	
Total		\$ 976,386
Expenditures 2016		
Pension Benefits	614,204	
Administration Costs	4,499	
Total		
		\$ 618,703
Fund Balance 6/30/2016		\$ 14,221,832



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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

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

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



The End