

Kent County

Levy Court

SERVING KENT COUNTY WITH PRIDE



LEVY COURT COMMISSIONERS

Hon. P. Brooks Banta,
President

Hon. Terry L. Pepper,
Vice President

Hon. Allan F. Angel

Hon. Eric L. Buckson

Hon. James E. Hosfelt Jr.

Hon. Glen M. Howell

Hon. George "Jody" Sweeney

Michael J. Petit de Mange,

County Administrator

Fiscal Year 2019 Budget

KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2019
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
- 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 Control

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

300 South Carter Rd.
Smyrna, DE 19977

(302) 242-2572



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

303 Pebble Valley
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

(302) 943-2832



Hon. George "Jody" Sweeney
5th Levy Court District

846 Moose Lodge Rd.
Camden-Wyoming, DE
19934

(302) 943-7328



Hon. Glen M. Howell
6th Levy Court District

24 Meadow Ridge
Pkwy
Dover, DE 19904

(302) 531-8832



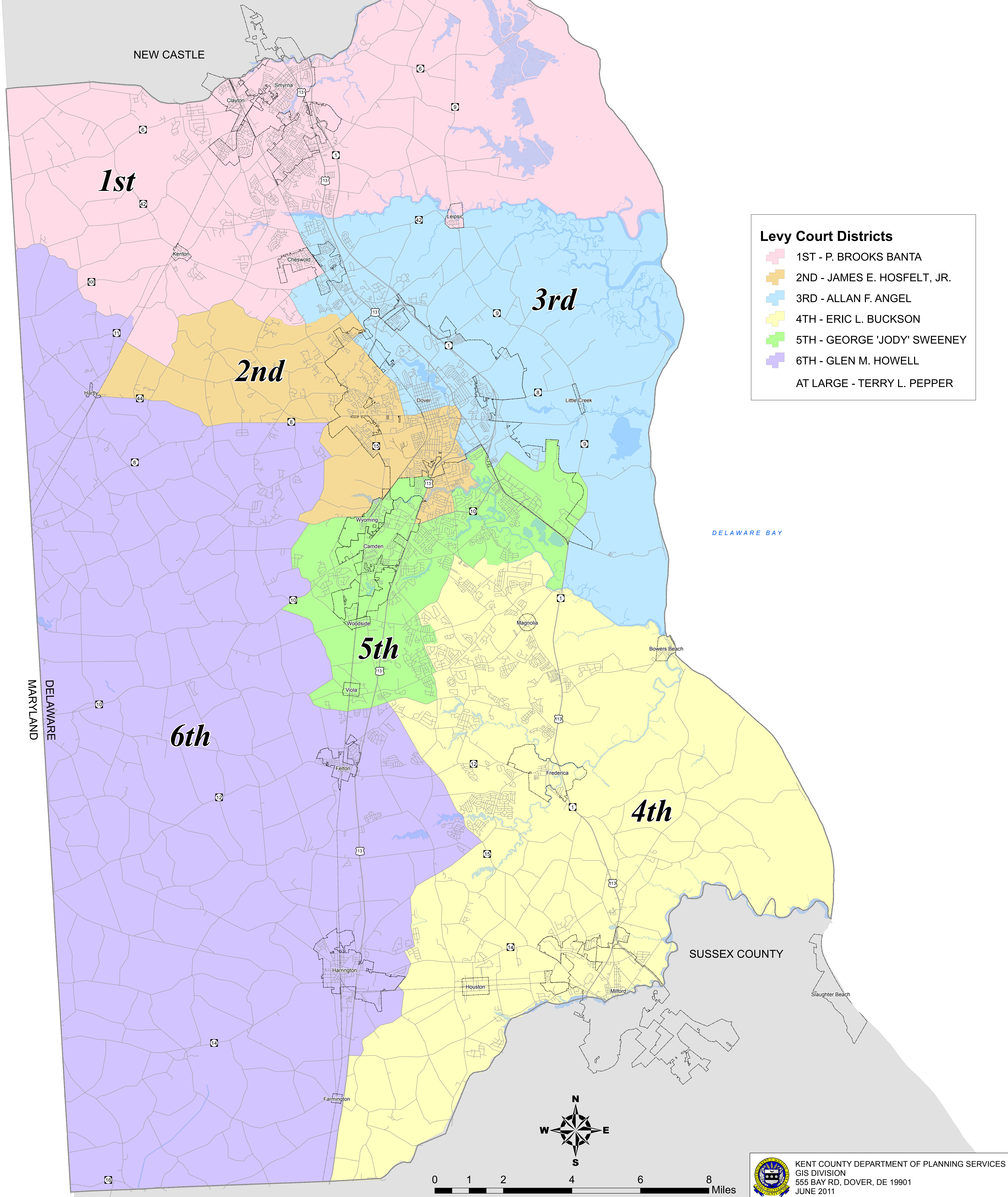
Hon. Terry L. Pepper
Vice-President
At Large

104 Captain Davis Dr.
Camden-Wyoming, DE
19934

(302) 697-9194



Kent County, DE Levy Court Districts



Levy Court Districts

- 1ST - P. BROOKS BANTA
- 2ND - JAMES E. HOSFELT, JR.
- 3RD - ALLAN F. ANGEL
- 4TH - ERIC L. BUCKSON
- 5TH - GEORGE 'JODY' SWEENEY
- 6TH - GLEN M. HOWELL
- AT LARGE - TERRY L. PEPPER

**Fiscal Year 2019 Adopted Operating Budget
Table of Contents**

Introduction 1

 Overview 1

 Financial Policies 2

 Budget Narrative 3

 Budget Process11

 Budget Schedule13

 Description of Funds14

 Departmental Organization16

 County Organizational Chart17

 Position Summary18

 All Funds Summary19

 All Funds Revenue Summary Graph20

 All Fund Expenditures Summary Graph21

 General Fund23

 Budget Highlights24

 Budget Assumptions28

 General Fund Fees34

 General Fund Revenues and Expenditures Summary Graph39

 General Fund Revenue and Expenditures40

 Department of Administration44

 Administration45

 Economic Development47

 Emerging Enterprise Development Center49

 Information Technology50

 Personnel52

 Facilities Management54

 Legal55

 Department of Finance56

 Finance Administration57

 Accounting Services58

 Tax Section59

**Fiscal Year 2019 Adopted Operating Budget
Table of Contents**

Assessment	60
Department of Community Services.....	62
Community Services Administration	63
Library Services.....	64
Library Standards Grant	66
Recreation and Recreation Center	67
Parks	69
Suburban Parks.....	71
Department of Planning Services.....	72
Planning Services Administration	73
Geographic Information Systems	75
Inspections & Enforcement.....	77
Planning	79
Department of Public Safety.....	81
Public Safety Administration.....	82
Emergency Communications.....	84
Emergency Medical Services (EMS)	86
Emergency Management	88
Row Offices.....	90
Clerk of the Peace	91
Comptroller	93
Recorder of Deeds	94
Register of Wills.....	96
Sheriff	97
Special Grants and Programs	98
Open Space Preservation	99
Storm Water Management/Tax Ditch Management.....	99
Dog Control Support.....	99
Community Service Grant Awards.....	100

**Fiscal Year 2019 Adopted Operating Budget
Table of Contents**

Special Revenue Grant Funds104

 Community Development Block Grant Fund105

 Neighborhood Stabilization Grant.....107

 FmHA Housing Preservation Grant Fund108

General Fund Capital Projects110

AeroPark Fund131

Sewer Fund.....132

 Introduction132

 Sewer Fund Budget Assumptions135

 Sewer Fund Revenues and Expense Summary Graphs140

 Sewer Fund Summary of Revenues and Expenses.....141

 Engineering: Administration142

 Engineering: Environmental Programs.....144

 Wastewater Facilities: Plant Administration.....146

 Wastewater Facilities: Operations & Bio-solids148

 Wastewater Facilities: Maintenance150

 Sewer Fund Capital Projects.....152

Landfill Fund.....168

Street Light Fund.....170

Trash Collection Fund177

Stormwater Maintenance Districts.....181

Medical Benefits Fund.....183

Pension Trust Fund.....185

Retiree Benefits Trust Fund187

Glossary of Financial Terms.....189

Acronyms192

INTRODUCED BY: James E. Hosfelt, Jr.
DATE INTRODUCED: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

ORDINANCE 18-05

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2018.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2019 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, 2018 and ending June 30, 2019. The "Kent County Levy Court Fiscal Year 2019 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.

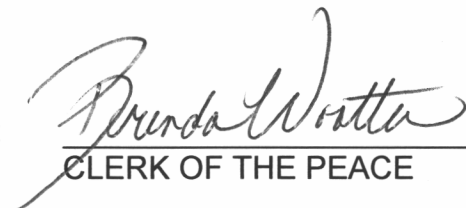
Section 3. If any section, paragraph, sentence, clause, or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall continue in full force and effect; and to this end, the provisions of this Ordinance are hereby declared to be severable.

ADOPTED BY LEVY COURT
OF KENT COUNTY, DELAWARE



PRESIDENT, KENT COUNTY LEVY COURT
THIS 8th DAY OF MAY, 2018

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, 2018, and ending June 30, 2019.

**KENT COUNTY LEVY COURT
FISCAL YEAR 2019 BUDGET
FOR THE LIBRARY TAX DISTRICT**

Proposed Property Tax Revenue	\$ 700,000 =====
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Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$ 700,000 =====

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTED DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

ORDINANCE 18-06

An Ordinance adopting the annual operating budget of Kent County, Delaware
for the fiscal year beginning July 1, 2018

WHEREAS, The Kent County Levy Court Fiscal Year 2019 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 2019 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 2019 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

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 8th DAY OF MAY, 2018

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2019 Budget, for the fiscal year beginning on July 1, 2018, and ending June 30, 2019.

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

RESOLUTION 3684
FY 2019 PROPERTY TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the
PROPERTY TAX RATE for fiscal year 2019 to
be 30.0 cents.

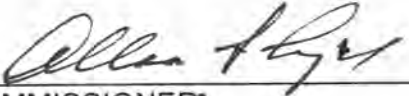
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



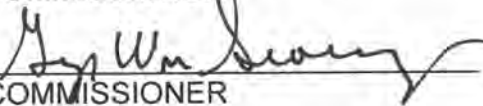
PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER



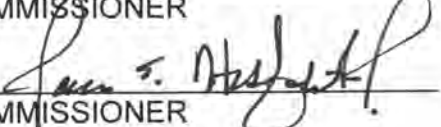
COMMISSIONER




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, 2018, 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 8th day of May, A.D. 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



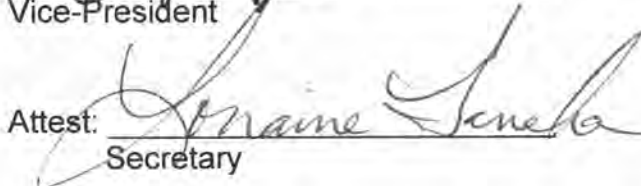
Commissioner



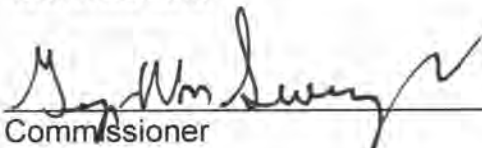
Vice-President




Commissioner

Attest: 

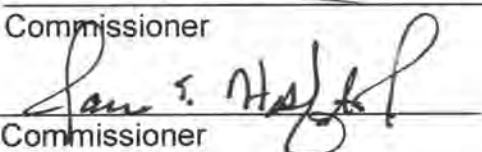
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3684

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

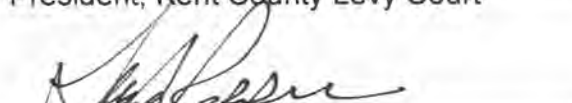
**RESOLUTION 3685
FY 2019 OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2019 to be 4.4 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



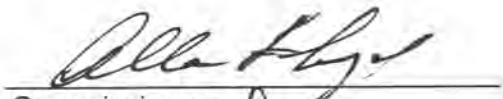
President, Kent County Levy Court



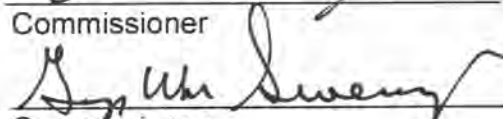
Vice-President

Attest: 

Secretary



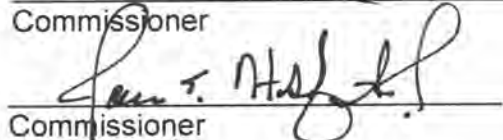
Commissioner



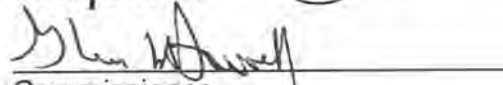
Commissioner



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 Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2018, 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 8th day of May, A.D. 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



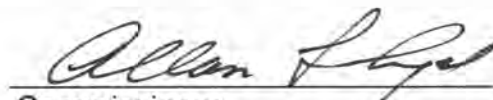
President, Kent County Levy Court



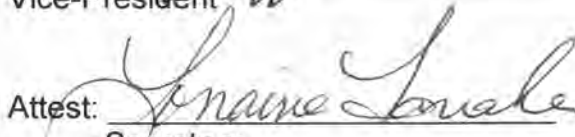
Commissioner



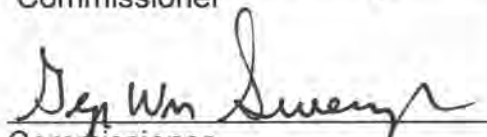
Vice-President



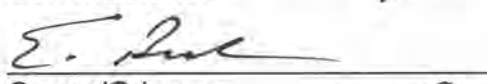
Commissioner

Attest: 

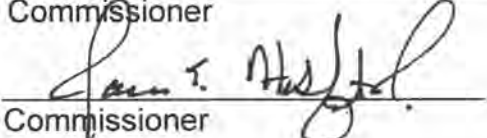
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3685

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

**RESOLUTION 3686
FY 2019 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 2019 to be 5.7 cents.

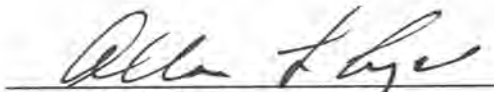
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



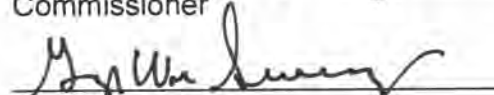
President, Kent County Levy Court




Vice President



Commissioner



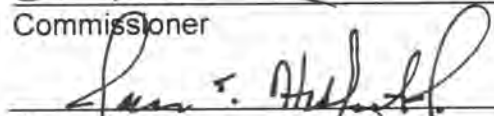
Commissioner



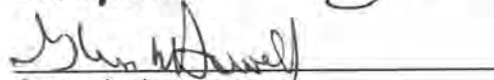
Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

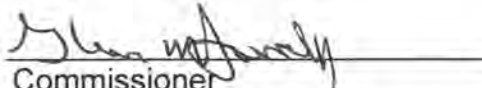
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2018, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 8th day of May, A.D. 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



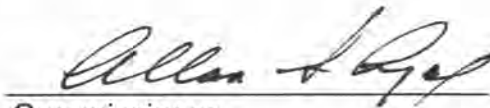
President, Kent County Levy Court



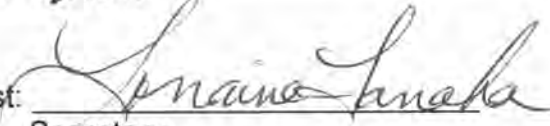
Commissioner



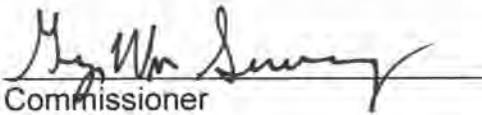
Vice-President




Commissioner

Attest: 

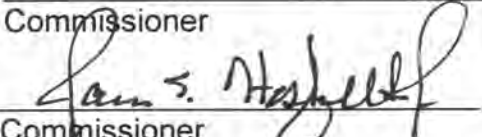
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3686

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

**RESOLUTION 3687
FY 2019 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 2019 to be 6.5 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



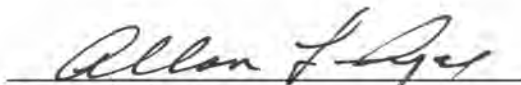
President, Kent County Levy Court




Vice-President

Attest: 


Secretary



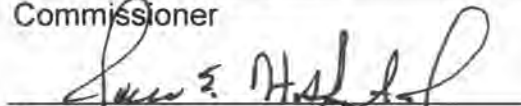
Commissioner



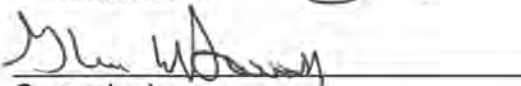
Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

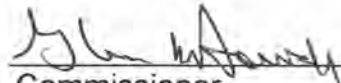
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2018, 6.5 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 8th day of May, A.D. 2018.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court



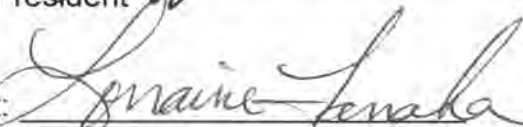
Commissioner



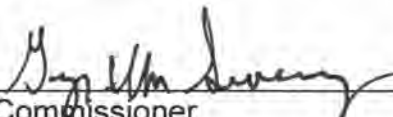
Vice-President



Commissioner

Attest: 

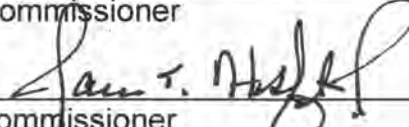
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3687

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

RESOLUTION 3688

KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2019 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.



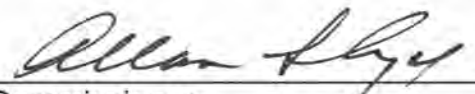
President, Kent County Levy Court



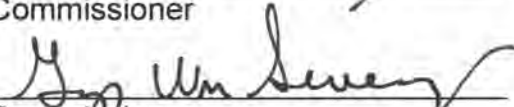
Vice-President

Attest: 

Secretary



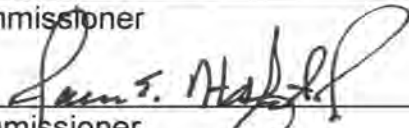
Commissioner



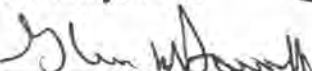
Commissioner



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, 2018, \$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 8th day of May, A.D. 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court




Commissioner



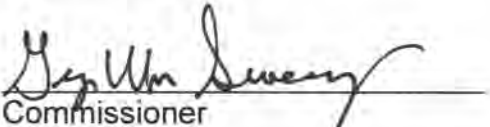
Vice-President




Commissioner

Attest: 

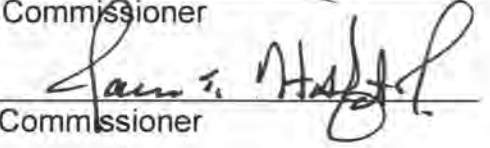
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3688

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

RESOLUTION 3689


FY 2019 LIBRARY TAX DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2019 to be 3.3 cents.

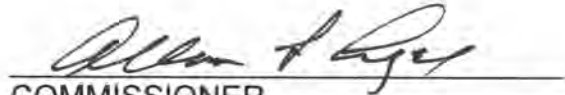
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



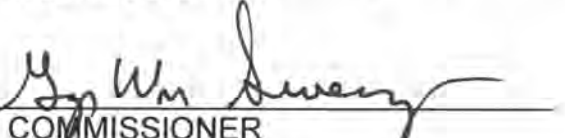
PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT



COMMISSIONER



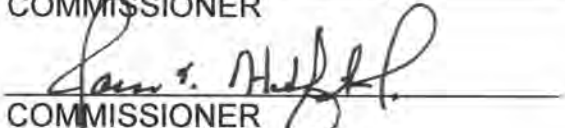
COMMISSIONER



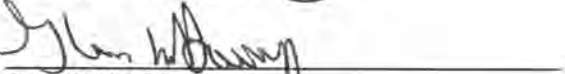
COMMISSIONER

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, 2018, 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 8th day of April, A.D. 2018.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



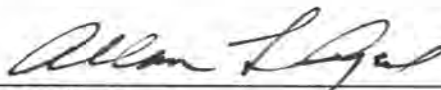
President, Kent County Levy Court



Commissioner



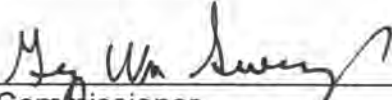
Vice-President



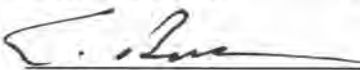
Commissioner

Attest: 

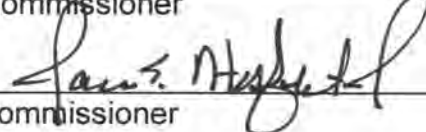
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3689

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

**RESOLUTION 3690
FY 2019 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2019 to be 7.75 cents.

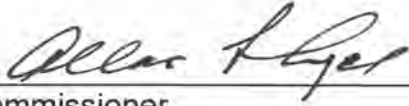
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



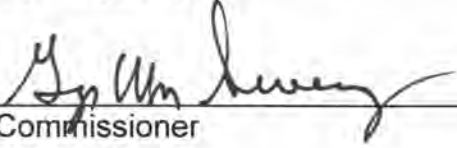
President, Kent County Levy Court



Vice-President



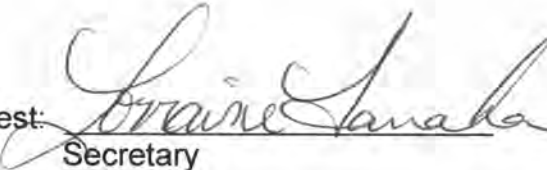
Commissioner



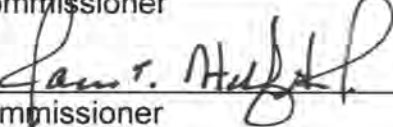
Commissioner



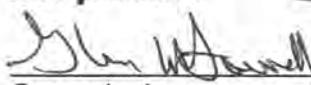
Commissioner

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, 2018, 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 8th day of May, A.D. 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



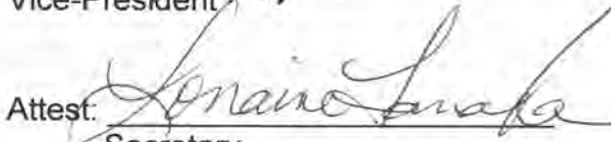
Commissioner



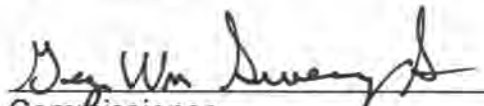
Vice-President




Commissioner

Attest: 

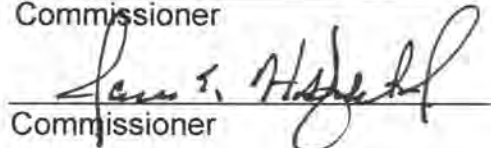
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3690

INTRODUCED BY: James E. Hosfelt, Jr.
INTRODUCTION DATE: April 24, 2018
PUBLIC HEARING DATE: May 8, 2018
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 8, 2018
EFFECTIVE DATE: July 1, 2018

RESOLUTION 3691

**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, 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



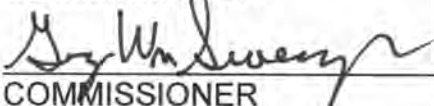
VICE-PRESIDENT

ATTEST: 

SECRETARY



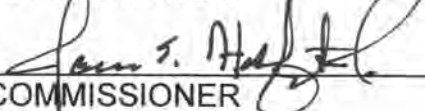
COMMISSIONER




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, 2018 annexed hereto for their sewage charges in arrears up to March 31, 2018 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 8th day of May, A.D. 2018.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



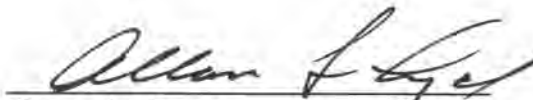
President, Kent County Levy Court



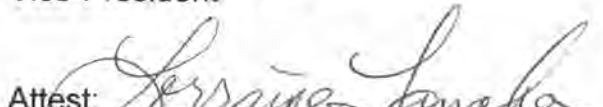
Commissioner



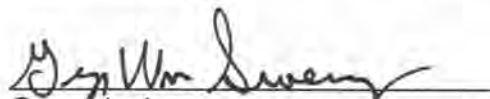
Vice-President




Commissioner

Attest: 

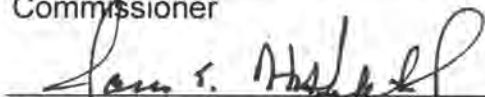
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3691

KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 182,083 in the year 2018. 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. 86, 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 2019 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, 2018, shall be used as the rate for reimbursement for the first six months of the County's 2019 fiscal year and the GSA rate in effect as of January 1, 2019, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 10) 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 holiday. Employees are paid one week in arrears
- 11) 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 and emergency closings.
- 12) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Maintenance Worker I position in the Department of Public Works shall remain effective and funded for Fiscal Year 2019.
- 13) 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 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.

- 14) 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 provides that 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. The contract will expire on June 30, 2020.
- 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 (p.m. start time) shall receive a shift differential of 45 cents per hour for such covered hours physically 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 60 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour or 14-hour shift shall receive a shift differential of 70 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) 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 non-salaried 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 \$32,766 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) 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 7/1/18, employees and non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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.
- 19) 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 7/1/18, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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.
- 20) Employee 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.
- 21) The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$3,024,582 to the Kent County Employee Pension Fund for Fiscal Year 2019. The budgeted General Fund portion of the Fiscal Year 2019 pension contribution is \$2,310,982 and the budgeted Sewer Funds portion is \$713,600.

Kent County will make contributions on behalf of its employees under the IRS 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.

- 22) 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 Years 2018 and 2019. The budgeted General Fund contribution for Fiscal Year 2019 is \$1,044,233 and the budgeted Sewer Fund contribution is \$322,400.
- 23) 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 to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- 24) Effective July, 1, 2018, all classified and unclassified employees shall receive a two (2) percent cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two (2) percent cost-of-living adjustment. Said adjustment hourly and annual rates to be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 25) Effective July 1, 2018, all former employees or beneficiaries receiving a pension benefit from and as prescribed by the Kent County Employee Retirement Program shall receive a one (1) percent cost-of-living adjustment.
- 26) Effective July 1, 2018, as provided in the County employee pay classification system and modified here forth, each full-time classified and unclassified employee with at least one fiscal year, but not less than three months of County Service and receiving an effective performance appraisal shall advance one-half (1%) step within their effective range. Each classified and unclassified employee with three months or less of County service on June 30 shall receive no step increase. Employees downgraded by the 2015 Classification, Compensation & Benefits Study shall be eligible for any approved step increases approved by Levy Court. In addition, the official pay plan steps shall be adjusted as such to reflect the pay system rates as applicable.
- 27) 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.
- 28) Funding has been included for Field Training Officers (EMS) and a Communications Training Officer (911).

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- 30) Funding has been included in this budget to add a new Database Administrator position in the Department of Administration effective July 1, 2018 and retain a Wastewater Operations Engineer position in the Department of Public Works as approved by Levy Court on November 14, 2017.
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- 32) Funding has been included in this budget to increase tuition assistance for a graduate degree from \$1,000 to \$1,300 per year and from \$750 to \$1,000 for undergraduate degrees as provided in the Kent County Policy 2-17.
- 33) 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.
- 34) 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.

- 35) 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 Fiscal Years 2018 and 2019 budgets.



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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 2019 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 2019 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 2019 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 2020 through fiscal year 2023. 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 2019 budget process:

Budget instructions distributed by County Administrator	September 13, 2017
Budget submissions due from Cost Center Managers	October 25, 2017
Finance review with Managers	October 31, 2017 through November 30, 2017
Administrator review with Cost Center Managers and Finance Staff	November 22, 2017 through January 19, 2018
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 6, 2018 March 13, 2018 March 20, 2018 April 3, 2018
Introduce Resolutions for budget hearing (Available for public review)	April 24, 2018
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	May 8, 2018
Budget takes effect	July 1, 2018

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.

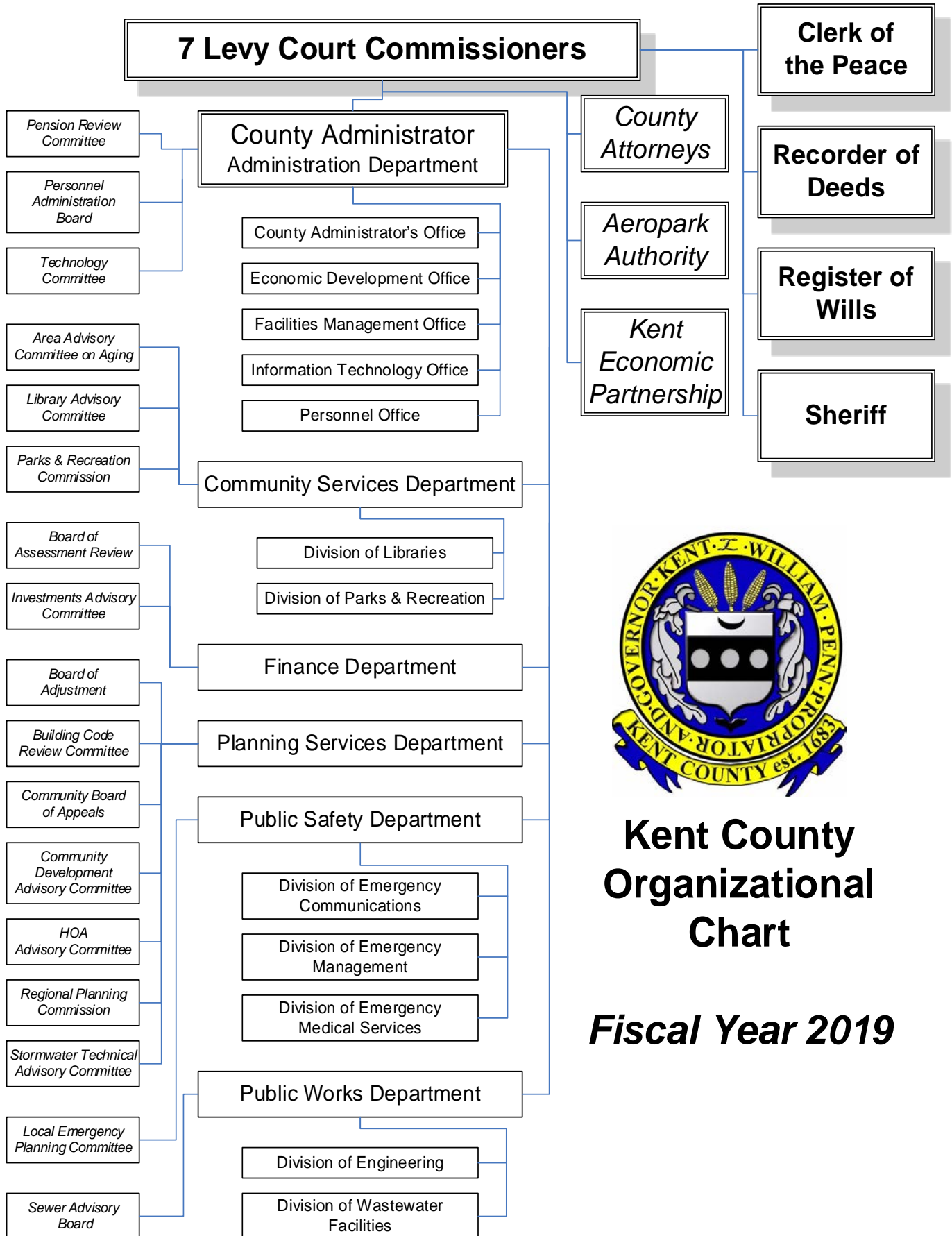
DEPARTMENTAL ORGANIZATION

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 2019 KCLC Organization Chart



Kent County Organizational Chart

Fiscal Year 2019

Position Summary

Cost Centers	FY 2017 Approved	FY 2018 Approved	FY 2019 Approved	FY 2019 Funded
Administration	43	43	43	43
General Administration	13	13	13	13
Economic Development	2	2	1	1
Personnel	4	4	4	4
Information Technology	12	12	13	13
Facilities Management	12	12	12	12
Finance	30	30	30	30
Administration	3	3	3	3
Accounting	11	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	7	7	7	7
Recreation	3	3	3	3
Recreation Center	2	2	3	3
Parks	8	8	7	7
Planning Services	36	36	34	34
Administration	2	2	2	2
Geographic Info Systems	5	5	4	4
Inspections & Enforcement	17	17	17	17
Planning	8	8	7	7
Grants	4	4	4	4
Public Safety	79	79	79	79
Administration	2	2	2	2
Emergency Communications	25	25	25	25
Emergency Medical Services	50	50	50	50
Emergency Management	2	2	2	2
Row Offices	24	22	22	22
Clerk Of Peace	3	3	3	3
Comptroller [1]	2	-	-	-
Recorder of Deeds	6	6	6	6
Register Of Wills	5	5	5	5
Sheriff	8	8	8	8
Public Works	69	70	71	71
Engineering	14	15	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	9	9
Grand Totals	303	302	301	301

[1] 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 Years 2018 and 2019.

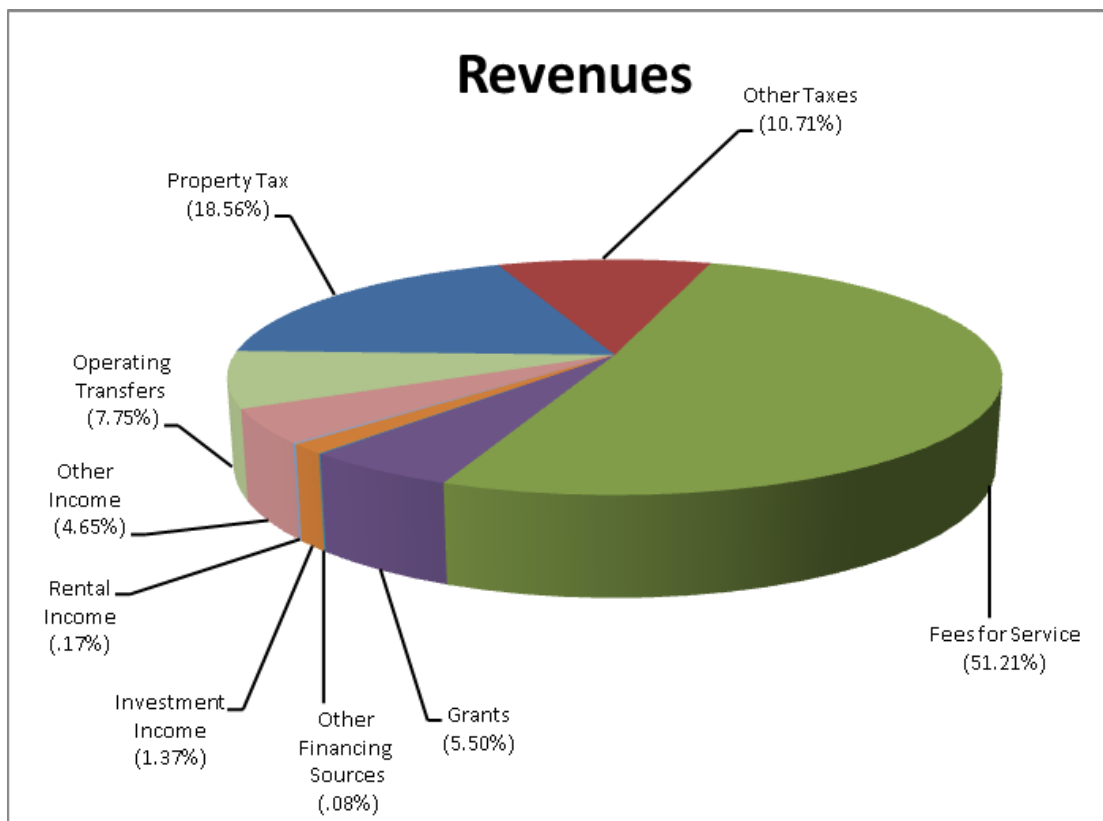
All Fund Summary

Fiscal Year 2019

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 30,849,750	\$ 30,849,750	\$ -
Special Revenue			
Community Development Block Grant	1,646,500	1,646,500	-
FmHA Housing Preservation Grant	25,000	25,000	-
Capital Projects			
General Fund	3,064,000	3,064,000	-
AeroPark	24,500	24,500	-
Proprietary			
Enterprise			
Sewer	18,592,400	18,592,400	-
Sewer Capital Projects	1,745,000	1,745,000	-
Landfill	3,200	11,300	(8,100)
Street Lights	1,005,400	1,005,400	-
Trash Collection	4,446,600	4,446,600	-
Stormwater Maintenance	57,100	57,100	-
Internal Service			
Medical Benefits Fund	6,838,500	6,838,500	-
Sub-Total			
Less: Interfund Transfers	(9,368,300)	(9,368,300)	-
Total	\$ 58,929,650	\$ 58,937,750	\$ (8,100)

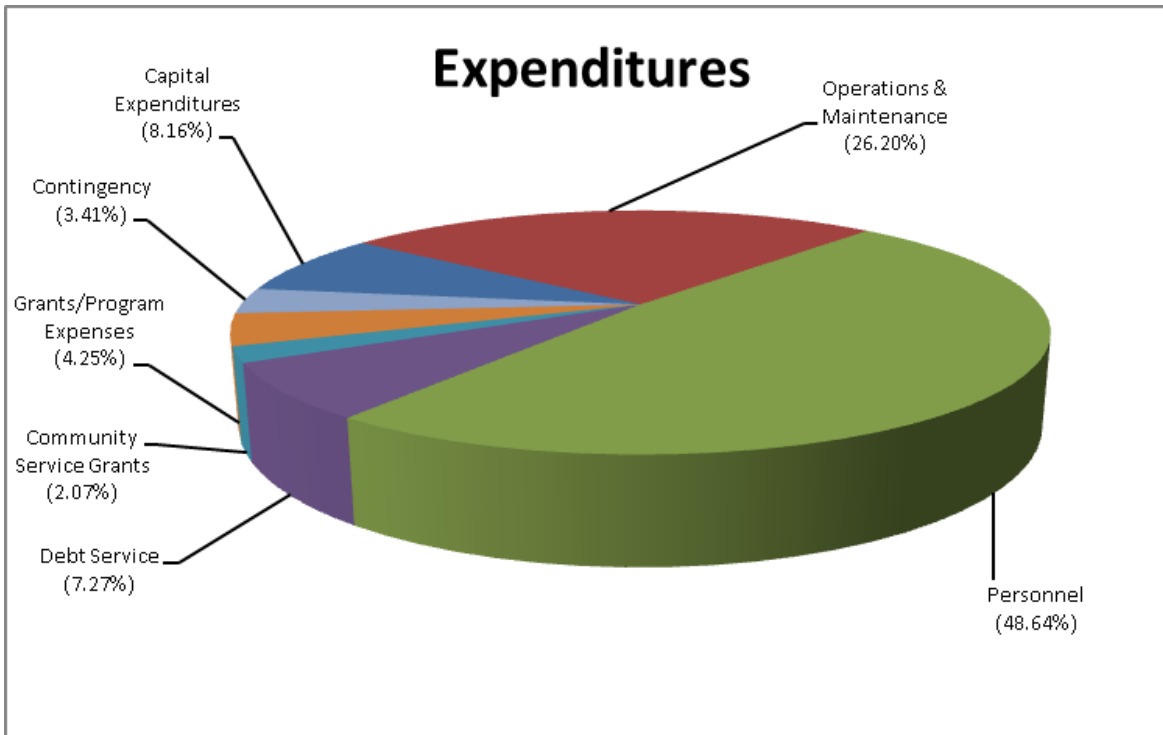
SUMMARY of REVENUE – ALL FUNDS COMBINED

Revenues	
Property Tax	\$ 10,937,100
Other Taxes	6,309,900
Fees for Service	30,181,400
Grants	3,242,000
Other Financing Sources	50,000
Investment Income	805,900
Rental Income	100,100
Other Income	2,738,300
Operating Transfers	4,564,950
Total	\$ 58,929,650



SUMMARY of EXPENDITURES – ALL FUNDS COMBINED

Expenditures	
Capital Expenditures	\$ 4,809,000
Operations and Maintenance	15,439,400
Personnel	28,665,500
Debt Service	4,286,200
Community Service Grants	1,223,350
Grants/Program Expenses	2,503,300
Contingency	2,011,000
Total	\$ 58,937,750





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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 2019 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 provides that 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. The contract will expire on June 30, 2020.
- 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 (p.m. start time) shall receive a shift differential of 45 cents per hour for such covered hours physically 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 60 cents per hour for such hours physically worked. Any employee scheduled for a 12 hour or 14 hour shift shall receive a shift differential of 70 cents for hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) 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 non-salaried 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.
- 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 7/1/18, employees and non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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 7/1/18, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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 coverage for dependents at established rates per month in advance or as established by motion of the Levy Court.
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- Effective July 1, 2018, as provided in the County employee pay classification system and modified here forth, each full-time classified and unclassified employee with at least one fiscal year, but not less than three months of County Service and receiving an effective performance appraisal shall advance one-half (1%) step within their effective range. Each classified and unclassified employee with three months or less of County service on June 30 shall receive no step increase. Employees downgraded by the 2015 Classification, Compensation & Benefits Study shall be eligible for any Step increases approved by Levy Court. In addition, the official pay plan steps shall be adjusted as such to reflect the pay system rates as applicable.
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- 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.

- Specific funding has been included in this budget to support the Kent Economic Partnership in a manner consistent with the approved bylaws and specified terms and conditions for the grant, which among other things provides for reimbursement to the County for maintaining general liability, employment practices liability, and casualty insurance coverages, workers compensation insurance, health, dental and other employee insurances as may be permitted, certain office expenses and participation in various training requirements for the Kent Economic Partnership (KEP) appointed Director.
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General Fund – Fiscal Year 2019 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,694,505,331 as of February 6, 2018, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2019 is \$10,751,100.

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 2019 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 2019 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 is based on the expenditures for the fiscal year two years prior to the fiscal year in which the paramedic program is to be funded or a reimbursement rate of twenty four percent (24%), whichever is lower. 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 2019.

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 2018.

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, training officer and fringe benefits, such as health, dental and life insurance, pension, other post-employment benefits and related payroll taxes.

- 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, provides that 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. The contract will expire on June 30, 2020.
- 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 (p.m. start time) shall receive a shift differential of 45 cents per hour for such covered hours physically worked. Any employee holding a position that is normally engaged in shift work and/or 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 60 cents per hour for such physical hours worked. Any employee scheduled for a 12-hour or 14-hour shift shall receive a shift differential of 70 cent per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) 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 non-salaried 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.

- The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$32,766 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.
- 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 7/1/18, employees and non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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.
- Employee 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.

- 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 7/1/18, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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.
- The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$3,024,582 to the Kent County Employee Pension Fund for Fiscal Year 2019. The budgeted General Fund portion of the Fiscal Year 2019 pension contribution is \$2,310,982 and the budgeted Sewer Funds portion is \$713,600.

Kent County will make contributions on behalf of its employees under the IRS 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 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 and 2019. The budgeted General Fund portion for Fiscal Year 2019 is \$1,044,233 and the Sewer Fund portion is \$322,400.

Operating

General insurance costs have been reviewed and are projected to remain at about the same cost as Fiscal Year 2018. Department cost centers in the County Complex will have property insurance allocated to them via the indirect cost distribution. County Complex property insurance is budgeted in the Facilities Management cost center.

Transfers

Operating transfers to other funds were calculated based on budgets submitted for grant programs and capital needs.

Legal

Legal services are budgeted to the direct cost centers based on the history of legal expenditures from the previous three years. However, actual expenditures are charged to cost centers based on invoices submitted by the attorneys for the cost centers they served. Legal expenditures are estimated at \$165/hour for the proposed budget.

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 weekend 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.

Recording Fee: \$20.00 for each license.

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: 1.5% (one and a half percent) of the 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).

Technology Fee: \$5.00 per document.

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.

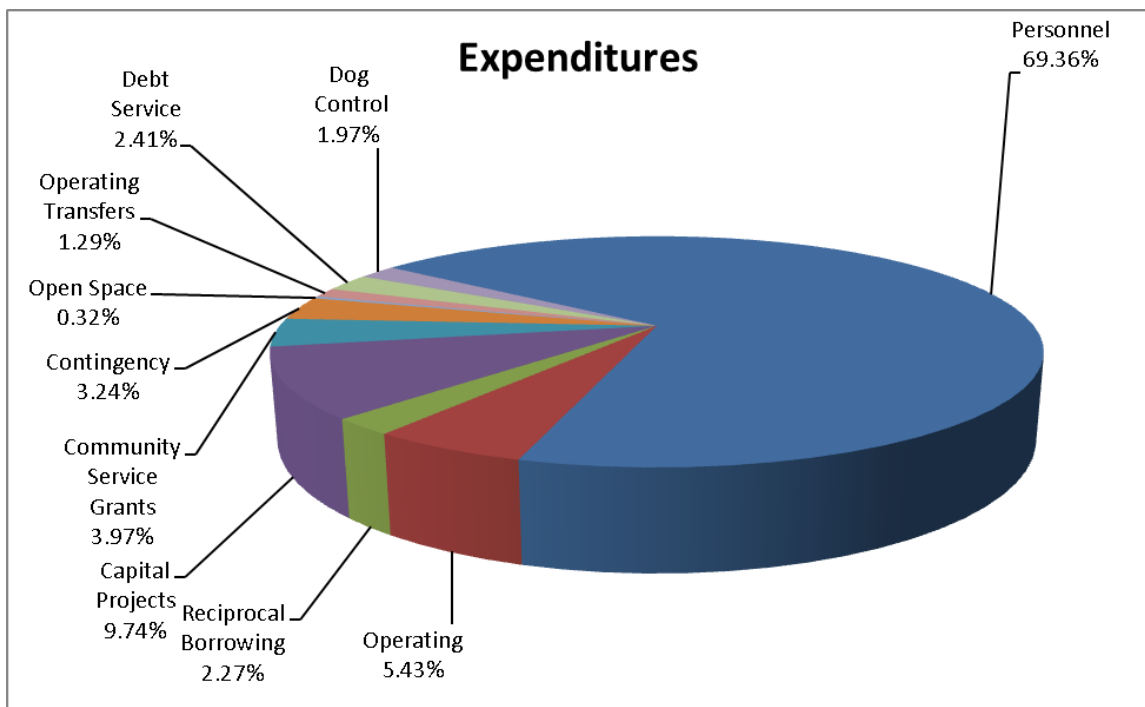
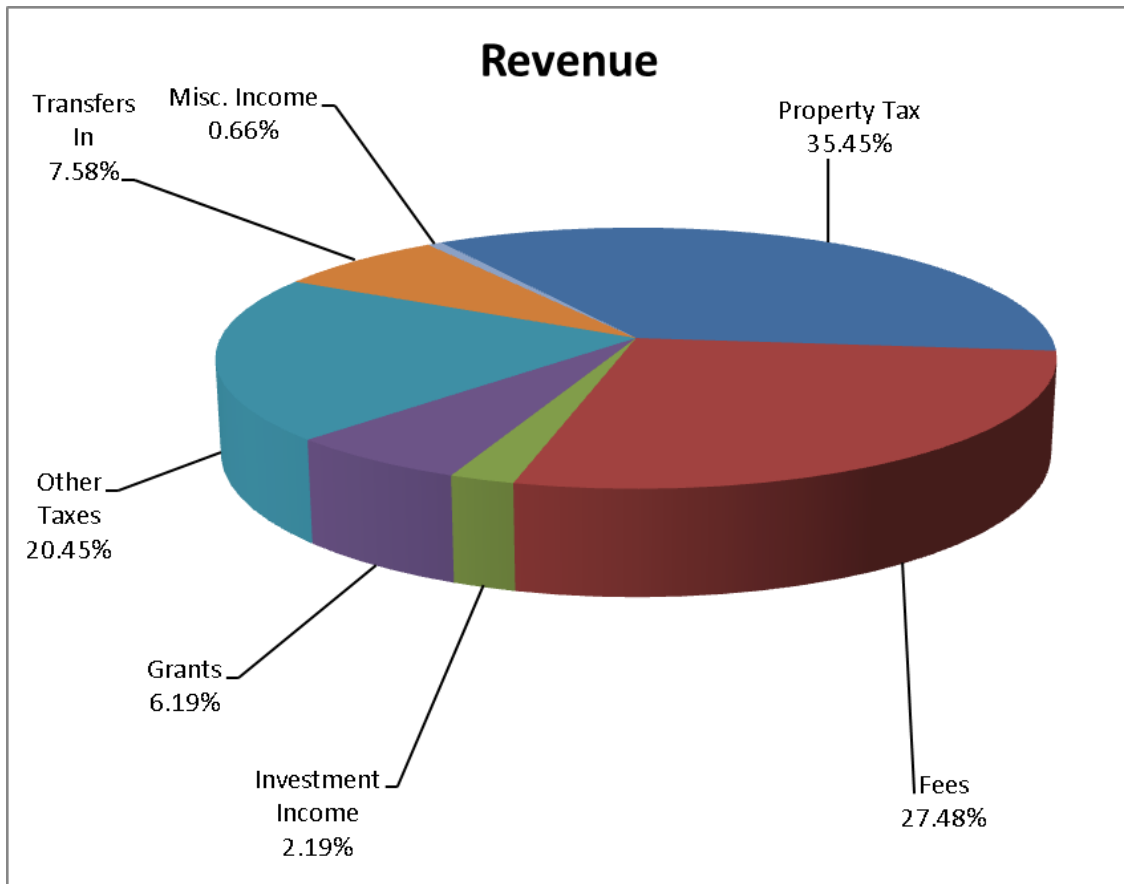
Sheriff:

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.



Summary of General Fund Revenues

Revenue Description	Actual FY 2016	Actual FY 2017	Adopted FY 2018	Amended FY 2018	Adopted FY 2019
Taxes					
Property Taxes - Current	10,220,395	10,398,272	10,358,100	10,358,100	10,751,100
Property Taxes - Delinquent	250,490	176,833	250,000	250,000	180,000
Library Tax - Current	667,208	680,139	670,000	670,000	700,000
Library Tax - Delinquent	15,920	14,256	16,000	16,000	14,500
Suburban Parks - Current	15,699	15,651	15,300	15,300	15,300
Suburban Parks - Delinquent	82	23	100	100	100
Real Estate Transfer Tax	4,493,193	4,990,351	5,100,000	5,100,000	5,200,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	113,436	105,501	125,000	125,000	110,000
Total Tax Revenue	16,046,438	16,651,041	16,804,500	16,804,500	17,241,000
Payment in Lieu Of Taxes	5,931	5,019	6,000	6,000	6,000
Federal Grants					
Emergency Management Planning Grant	142,356	130,918	139,600	139,600	163,700
State Grants					
LEPC State Grant	42,498	65,086	65,800	65,800	66,400
Planning Grant	-	100,000	-	-	-
DEMA Special Projects Grants	15,200	29,489	-	29,810	-
Library Standards Grant	176,887	170,138	170,100	157,035	162,800
State Paramedic Grant	1,465,279	1,673,800	1,465,300	1,465,300	1,515,600
Rat Abatement State Grant	10,000	10,000	10,000	-	-
Parks Grant	1,237	4,542	-	-	-
Library Grant	2,000	300	-	850	-
Total Grants	1,855,457	2,184,273	1,850,800	1,858,395	1,908,500
Fees for Services					
Dog License Fees	10,660	-	-	-	-
Animal Fines	1,550	600	-	-	-
Building Entrance ID's Fees	715	520	700	700	500
Room Rental Fees	2,678	3,770	2,000	2,000	2,500
Non-Photo ID Fees	4,520	3,880	5,500	5,500	4,000
Information Technology Fees	5,966	5,362	6,000	6,000	5,500
Return Check Fees	2,066	1,564	1,800	1,800	1,800
Manufactured Housing Letter Fees	14,700	13,920	14,200	14,200	14,200
Assessment Office Fees	404	362	300	300	300
Park Rental Fees	8,764	6,720	8,000	8,000	6,500
Recreation Fees	310,039	286,591	310,000	310,000	265,000
Recreation Center Fees	-	87,443	100,000	100,000	108,000
Library Fines	10,216	9,327	11,000	11,000	9,500
Library Materials Replacement Fees	1,087	1,180	500	500	800
Library Copy Fees	5,627	5,514	5,000	5,000	5,000
Tax Mapping Fees	2,814	2,328	1,800	1,800	1,800
Street Addressing Fees	15,150	14,400	15,000	15,000	15,000
Inspections & Enforcement Fees	1,374,921	1,279,245	1,400,000	1,400,000	1,400,000
Housing Demolition Reimbursement	51,583	3,058	30,000	30,000	26,000

Revenue Page 2	Actual FY 2016	Actual FY 2017	Adopted FY 2018	Amended FY 2018	Adopted FY 2019
Grass Cutting Reimbursement	55,704	43,881	35,000	35,000	39,000
Code Enforcement Fines	-	-	300	300	300
Manufactured Housing Demo. Reimb.	32,528	17,376	30,000	30,000	30,000
Planning Applications Fees	43,444	90,391	70,000	70,000	90,000
Planning Maps Fees	-	-	100	100	100
Planning Forms/Documents Fees	740	800	600	600	600
Planning/Zoning Applications Fees	22,490	19,350	18,000	18,000	19,000
Planning Copy Fees	430	160	100	100	100
HOA Administrative Fee	5,334	5,304	5,400	5,400	5,400
Stormwater Management Fees	2,040	4,776	2,000	2,000	4,500
CDBG Bid Packet Fees	75	25	100	100	100
Paramedic Fees - Special Events	106,858	117,070	90,000	90,000	110,000
Dispatch Fees - Special Events	22,885	23,978	30,000	30,000	24,000
Clerk of the Peace Fees	60,200	64,650	60,000	60,000	70,000
Marriage Ceremony Fees	21,800	26,300	25,000	25,000	25,000
Monitions Expenses Reimbursements	50,534	53,358	55,000	55,000	55,000
County Monitions Fees	56,541	54,658	50,000	50,000	50,000
Recorder of Deeds Fees	2,596,899	2,773,318	2,700,000	2,700,000	2,700,000
Recorder of Deeds Copy Fees	119,922	78,829	85,000	85,000	75,000
Recorder of Deeds Printer Copy Fees	25,710	21,534	22,000	22,000	20,000
Real Estate Transfer Tax Processing Fees	120,303	138,716	145,000	145,000	145,000
Local Government Records Maint. Fees	9,634	10,111	10,000	10,000	10,000
Recorders Maintenance Fees	21,683	22,786	22,000	22,000	22,000
State Document Fees	9,674	10,236	10,000	10,000	10,000
Deeds Internet Fees	70,785	73,485	70,000	70,000	75,000
Register of Wills Fees	618,325	842,159	600,000	600,000	650,000
Wills Advertising Reimbursements	6,845	8,085	7,000	7,000	7,000
Wills Copy Fees	3,483	4,218	3,000	3,000	3,500
Sheriff Civil Fees	290,350	316,815	300,000	300,000	315,000
Sheriff Monitions/Auction Fees	42,397	54,904	47,000	49,276	54,000
Sheriff Fee on Sale	1,655,994	2,276,520	1,500,000	1,500,000	2,000,000
Total Fees For Services	7,897,067	8,879,577	7,904,400	7,906,676	8,476,000
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	122,210	139,232	135,000	135,000	135,000
Interest Income	265,868	318,843	220,000	220,000	675,000
Other Revenues	58,988	60,147	35,000	35,000	45,000
Transfer General Fund Policy 30	-	150,000	50,000	50,000	50,000
Operating Transfer from Fund Balance	-	-	1,266,700	1,266,700	350,050
Operating Transfer From Capital Projects	-	-	-	25,000	-
Operating Transfer Fund Balance for Capital Projects	-	-	-	-	1,940,000
Beginning Fund Balance	-	-	-	826,135	-
Total Revenues	26,275,145	28,411,318	28,295,600	29,156,606	30,849,750

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2016	Actual FY 2017	Adopted FY 2018	Amended FY 2018	Adopted FY 2019
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,012,229	1,079,853	1,167,200	1,167,200	1,211,900
Economic Development	180,621	191,735	213,900	215,685	92,100
Emerging Enterprise Development Center	-	-	-	25,000	22,100
Information Technology	1,148,263	1,256,061	1,434,300	1,434,300	1,634,400
Personnel	427,433	415,548	500,100	500,100	619,100
Facilities Management	737,647	772,381	883,700	883,700	854,900
Legal Services	99,535	84,401	120,000	120,000	120,000
Finance Department					
Finance Administration	328,064	339,169	385,600	385,600	396,600
Accounting Services	777,470	886,449	1,012,100	1,012,100	1,051,600
Tax Section	739,081	774,054	866,200	866,200	961,100
Assessment Division	1,116,813	1,208,974	1,316,500	1,316,500	1,393,900
Community Services					
Community Services Administration	247,841	211,564	229,200	229,200	238,400
Library Services	1,217,185	1,394,275	1,568,700	1,570,150	1,621,500
Library Standards Grant	169,103	178,341	175,900	235,550	162,800
Recreation	726,394	669,581	767,600	767,600	742,100
Recreation Center	70,534	526,510	495,200	495,501	650,100
Parks	809,116	800,104	903,600	907,667	851,200
Suburban Parks	15,113	15,226	15,300	15,300	15,300
Planning Services					
Planning Services Administration	260,594	269,389	295,200	295,200	305,900
Geographic Information Systems	528,867	562,463	690,700	690,700	605,700
Inspections & Enforcement	1,689,758	1,706,065	1,934,600	2,070,909	2,035,100
Planning Division	1,252,358	1,293,073	1,462,300	1,459,300	1,433,300
Public Safety					
Public Safety Administration	93,696	93,414	108,600	108,600	108,600
Emergency Communications	2,355,392	2,556,270	2,903,400	2,903,400	2,985,400
Mobile Command Center	19,723	20,740	27,700	27,700	26,200
Emergency Medical Services	4,794,180	5,485,101	6,099,400	6,099,400	6,249,900
EMS - Special Event & Non-Reimbursable Costs	627,055	565,710	702,800	703,132	739,800
Emergency Management - EMPG	273,356	288,411	287,600	318,399	327,300
Emergency Management - LEPC	65,934	65,500	65,800	67,194	66,400

Expenditure Page 2	Actual FY 2016	Actual FY 2017	Adopted FY 2018	Amended FY 2018	Adopted FY 2019
Row Offices					
Clerk of the Peace Transcription	76,222	84,951	91,900	91,900	89,900
Clerk of the Peace Marriage	173,183	176,845	196,700	196,700	203,700
Comptroller	119,417	57,297	-	-	-
Recorder of Deeds	616,767	632,030	699,600	699,600	682,900
Register of Wills	359,491	377,981	425,500	438,936	442,700
Sheriff	579,380	587,162	669,900	672,176	682,400
Special Grants and Programs					
Open Space Preservation [1]	146,432	116,125	-	201,233	100,000
Stormwater Management [2]	-	-	-	199,410	-
Dog Control Support	915,872	868,981	869,000	869,000	606,300
Community Service Grants	967,350	1,044,800	1,043,000	1,043,000	1,223,350
Other Expenditures					
Contingency	-	-	1,300,000	1,286,564	1,000,000
Building Security	65,848	65,106	70,000	70,000	70,000
Debt Retirement	454,545	507,516	543,100	543,100	551,500
Interest Expense	200,693	235,138	203,000	203,000	192,700
Benefit to Retirees	49,967	50,377	55,000	55,000	58,000
Total Unrestricted Funds	26,508,522	28,514,671	32,799,900	33,460,906	33,426,150
Less: Indirect Cost Allocation	(4,726,280)	(4,976,111)	(5,594,900)	(5,594,900)	(5,978,400)
Total Operating Expenditures	21,782,242	23,538,560	27,205,000	27,866,006	27,447,750
Operating Transfers					
Capital Projects Fund					
General Fund Contribution	614,400	442,700	346,800	346,800	606,000
DE Realty Transfer Tax	291,000	286,700	181,800	181,800	378,500
Sheriff Auction Fees	18,000	36,047	18,000	18,000	-
Recorder of Deeds Fees	30,000	30,000	66,000	66,000	30,000
General Fund - Fund Balance Transfer	2,164,862	56,681	-	200,000	1,340,000
General Fund - Fund Balance Transfer - RETT	-	-	-	-	600,000
General Fund - Fund Balance Transfer Policy 30	-	150,000	50,000	50,000	50,000
General Fund - Cash in Lieu of Rec Space Fund Balance	-	29,500	-	-	-
Community Development Block Grant	336,448	363,746	428,000	428,000	397,500
Total Operating Transfers	3,454,710	1,395,374	1,090,600	1,290,600	3,402,000
Total Expenditures	25,236,952	24,933,934	28,295,600	29,156,606	30,849,750

1) Open Space Preservation amount listed for Fiscal Year 2018 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2018. The prior year appropriations carried forward to Fiscal Year 2018 are \$201,233.

[2] Stormwater Management amount listed for Fiscal Year 2018 budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2018. The prior year appropriations carried forward to Fiscal Year 2018 are \$199,410.

Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Building Entrance IDs Fees	715	520	700	500
Room Rental Fees	2,453	3,770	2,000	2,500
Information Technology Fees	5,966	5,362	6,000	5,500
Non-Photo IDs	4,520	3,880	5,500	4,000
Total	\$ 13,654	\$ 13,532	\$ 14,200	\$ 12,500

Expenses: Department of Administration

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Administration	1,012,229	1,079,853	1,167,200	1,211,900
Economic Development	180,621	191,735	215,685	92,100
Emerging Enterprise Development Center	-	-	25,000	22,100
Information Technology	1,148,263	1,256,061	1,434,300	1,634,400
Personnel	427,433	415,548	500,100	619,100
Facilities Management	737,647	772,381	883,700	854,900
Legal	99,535	84,401	120,000	120,000
Subtotal	3,605,728	3,799,979	4,345,985	4,554,500
Less: Indirect Costs	(3,425,107)	(3,608,244)	(4,105,300)	(4,440,300)
Total	\$ 180,621	\$ 191,735	\$ 240,685	\$ 114,200

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Building Entrance IDs Fees	715	520	700	500
Room Rental Fees	2,453	3,770	2,000	2,500
Total	\$ 3,168	\$ 4,290	\$ 2,700	\$ 3,000

Expenses: Administration

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	845,678	869,517	971,600	1,011,000
Travel	11,853	7,488	9,900	13,300
Insurance	41,630	48,119	50,400	50,500
Office Supplies	17,803	18,168	26,050	25,500
Furniture/Equipment	8,719	8,580	8,900	8,900
Legal/Contract Services	60,267	97,346	65,600	62,300
Utilities	6,040	6,100	8,100	6,900
Vehicle Expense	-	60	-	-
Miscellaneous	20,239	24,475	26,650	33,500
Subtotal	1,012,229	1,079,853	1,167,200	1,211,900
Less: Indirect Costs	(1,012,229)	(1,079,853)	(1,167,200)	(1,211,900)
Total	\$ -	\$ -	\$ -	\$ -

Economic Development

Mission

The Kent County Economic Development office functions in cooperation with the Kent Economic Partnership, a 501-C-3 non-profit under the direction of its Executive Director. The purpose of the office is to provide support services to the Kent Economic Partnership and its Executive Director in its pursuit of business recruitment, business retention and expansion in Kent County and its efforts focused on the business sectors of Tourism, Education, Entrepreneurship, Health Care, Manufacturing and Agriculture.

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	143,911	152,438	170,300	55,300
Travel	50	1,475	1,020	1,500
Insurance	1,299	1,313	1,900	1,800
Indirect Costs	30,800	30,007	34,000	26,800
Office Supplies	1,427	2,235	2,200	2,200
Legal/Contract Services	1,973	1,166	1,580	1,900
Utilities	345	1,896	1,300	1,000
Vehicle Expense	224	306	800	800
Miscellaneous	592	899	2,585	800
Total	\$ 180,621	\$ 191,735	\$ 215,685	\$ 92,100

Emerging Enterprise Development Center

Mission

The mission of the Emerging Enterprise Development Center (EEDC) is to provide early stage entrepreneurs with affordable Professional Business Office Rental Space in a collegial, supportive and nurturing environment that assists in growing business, developing and honing business skills, implementing and tailoring business plans and establishing professional networks and client base to ensure future success.

The Emerging Enterprise Development Center is structured to help new businesses to establish self-sufficiency, and to ultimately generate enough capital to afford market rate rental space in non-incubator facilities. Tenant leases are short term by design and tenant businesses will be encouraged to advance from the EEDC once they are no longer in need of incubator support. The EEDC will provide a variety of services through its partner organizations that are critical for successful tenant growth and development.

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Indirect Costs	-	-	-	8,200
Office Supplies	-	-	1,000	1,200
Furniture/Equipment	-	-	12,000	3,900
Legal/Contract Services	-	-	2,000	3,000
Utilities	-	-		1,800
Miscellaneous	-	-	10,000	4,000
Total	\$ -	\$ -	\$ 25,000	\$ 22,100

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Information Technology Fees	5,966	5,362	6,000	5,500
Total	\$ 5,966	\$ 5,362	\$ 6,000	\$ 5,500

Expenses: Information Technology

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	1,021,077	1,105,851	1,250,700	1,424,100
Travel	980	-	1,200	1,900
Insurance	3,974	4,094	4,600	5,100
Office Supplies	3,743	8,582	7,900	9,500
Furniture/Equipment	2,561	7,442	6,800	2,500
Legal/Contract Services	5,560	3,766	4,400	5,400
Operational Supplies	-	-	2,400	4,400
Utilities	16,533	17,203	17,100	16,200
Maintenance	90,801	97,473	112,000	110,000
Vehicle Expense	174	142	200	300
Consulting Fees	2,860	11,508	27,000	55,000
Subtotal	1,148,263	1,256,061	1,434,300	1,634,400
Less: Indirect Costs	(1,148,263)	(1,256,061)	(1,434,300)	(1,634,400)
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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Non-Photo IDs	4,520	3,880	5,500	4,000
Total	\$ 4,520	\$ 3,880	\$ 5,500	\$ 4,000

Expenses: Personnel

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	358,072	367,101	420,000	436,900
Travel	4,036	3,984	4,400	4,400
Insurance	2,038	2,058	2,900	2,600
Office Supplies	9,550	9,456	10,700	9,300
Furniture/Equipment	1,571	1,070	1,500	1,100
Legal/Contract Services	18,103	19,095	19,800	27,700
Operating Supplies	-	407	200	200
Utilities	669	634	900	800
Maintenance	8,255	8,390	8,500	9,900
Vehicle Expense	-	-	100	100
Consultant	24,377	-	30,000	125,000
Miscellaneous	762	3,353	1,100	1,100
Subtotal	427,433	415,548	500,100	619,100
Less: Indirect Costs	(427,433)	(415,548)	(500,100)	(619,100)
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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	425,780	445,106	529,100	501,700
Insurance	53,729	51,422	55,600	57,500
Office Supplies	374	409	500	500
Furniture/Equipment	426	4,279	9,645	5,000
Legal/Contract Services	3,022	3,412	3,200	5,300
Trash Collection Fees	4,194	3,881	4,200	4,200
Operating Supplies	12,582	13,679	14,500	16,000
Utilities	191,689	197,240	225,355	211,900
Maintenance	36,914	44,848	34,000	44,500
Vehicle Expense	8,090	6,990	6,600	7,100
Miscellaneous	847	1,115	1,000	1,200
Subtotal	737,647	772,381	883,700	854,900
Less: Indirect Cost	(737,647)	(772,381)	(883,700)	(854,900)
Total	\$ -	\$ -	\$ -	\$ -

Legal

Expenses: Legal

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Legal/Contract Services	99,535	84,401	120,000	120,000
Less: Indirect Cost	(99,535)	(84,401)	(120,000)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -

Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Property Taxes - Current	10,220,395	10,398,272	10,358,100	10,751,100
Property Taxes - Delinquent	250,490	176,833	250,000	180,000
Penalty & Interest	113,436	105,501	125,000	110,000
Payment in Lieu of Taxes	5,931	5,019	6,000	6,000
Return Check Fees	2,066	1,564	1,800	1,800
Manufactured Housing Letter Fees	14,700	13,920	14,200	14,200
Monitions Expenses Reimbursement	50,534	53,358	55,000	55,000
County Monition Fees	56,541	54,658	50,000	50,000
Assessment Office Fees	404	362	300	300
Total	\$ 10,714,497	\$ 10,809,487	\$ 10,860,400	\$ 11,168,400

Expenses: Department of Finance

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Finance Administration	328,064	339,169	385,600	396,600
Accounting Services	777,470	886,449	1,012,100	1,051,600
Tax Section	739,081	774,054	866,200	961,100
Assessment Division	1,116,813	1,208,974	1,316,500	1,393,900
Subtotal	2,961,428	3,208,646	3,580,400	3,803,200
Less: Indirect Costs	(1,105,534)	(1,225,618)	(1,397,700)	(1,448,200)
Total	1,855,894	1,983,028	2,182,700	2,355,000

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, manages County investments and manages the functions of the Division of Assessment and the Tax Office. 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	325,879	336,997	374,600	385,500
Travel	-	-	2,400	2,600
Insurance	1,037	1,047	1,500	1,500
Office Supplies	551	582	1,200	1,200
Legal/Contract Services	192	186	200	200
Utilities	405	357	600	500
Miscellaneous	-	-	5,100	5,100
Sub-Total	328,064	339,169	385,600	396,600
Less: Indirects	(328,064)	(339,169)	(385,600)	(396,600)
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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	710,666	815,413	936,600	975,200
Insurance	2,796	3,046	4,000	4,000
Office Supplies	7,976	10,231	11,300	10,900
Furniture/Equipment	2,579	3,603	3,300	3,300
Legal/Contract Services	1,515	558	900	900
Utilities	1,033	1,076	1,800	1,400
Maintenance	50,905	52,432	54,000	55,700
Miscellaneous	-	90	200	200
Subtotal	777,470	886,449	1,012,100	1,051,600
Less: Indirect Cost	(777,470)	(886,449)	(1,012,100)	(1,051,600)
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
- Maintain an Internet Web page to assist with constituent questions
- Continue to reduce tax delinquency

Revenue: Tax Section

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Property Taxes - Current	10,220,395	10,398,272	10,358,100	10,751,100
Property Taxes - Delinquent	250,490	176,833	250,000	180,000
Penalty & Interest	113,436	105,501	125,000	110,000
Payment in Lieu of Taxes	5,931	5,019	6,000	6,000
Return Check Fees	2,066	1,564	1,800	1,800
Manufactured Housing Letter Fees	14,700	13,920	14,200	14,200
Monitions Expenses Reimbursement	50,534	53,358	55,000	55,000
County Monitions Fees	56,541	54,658	50,000	50,000
Total	\$ 10,714,093	\$ 10,809,125	\$ 10,860,100	\$ 11,168,100

Expenses: Tax Section

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	308,315	319,748	349,800	381,000
Insurance	2,223	2,257	2,800	2,900
Indirect Costs	274,665	294,862	334,800	386,800
Office Supplies	51,328	49,794	60,500	66,600
Furniture and Equipment	264	1,612	1,100	1,100
Legal/Contract Services	84,674	88,297	98,400	103,400
Utilities	1,271	1,301	1,400	1,400
Maintenance	16,113	16,024	16,600	17,300
Vehicle Expense	160	105	500	300
Miscellaneous	68	54	300	300
Total	\$ 739,081	\$ 774,054	\$ 866,200	\$ 961,100

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Assessment Office Fees	404	362	300	300
Total	\$ 404	\$ 362	\$ 300	\$ 300

Expenses: Assessment Division

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	798,016	845,900	926,300	965,300
Travel	1,005	1,353	2,500	1,000
Insurance	9,531	10,893	12,300	12,800
Indirect Costs	260,428	264,795	300,900	339,300
Office Supplies	9,418	9,014	12,300	11,700
Furniture/Equipment	1,187	1,176	1,200	1,200
Legal/Contract Services	2,368	2,804	4,400	4,400
Operating Supplies	194	151	900	1,000
Utilities	1,479	1,347	2,000	1,500
Maintenance	28,507	68,919	49,000	51,000
Vehicle Expense	4,680	2,622	4,500	4,500
Miscellaneous	-	-	200	200
Total	\$ 1,116,813	\$ 1,208,974	\$ 1,316,500	\$ 1,393,900

Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Library Tax Current	667,208	680,139	670,000	700,000
Library Tax Delinquent	15,920	14,256	16,000	14,500
Library Fines	10,216	9,327	11,000	9,500
Library Material Replacement Fee	1,087	1,180	500	800
Library Room Rental Fees	225	-	-	-
Library Copy Fees	5,627	5,514	5,000	5,000
Library State Grant	2,000	300	850	-
Library Standards Grant	176,887	170,138	157,035	162,800
Recreation Fees	310,039	286,591	310,000	265,000
Recreation Center Fees	-	87,443	100,000	108,000
Park Rental Fees	8,764	6,720	8,000	6,500
Park State Grant	1,237	4,542	-	-
Suburban Parks Tax Current	15,699	15,651	15,300	15,300
Suburban Parks Tax Delinquent	82	23	100	100
Total	\$ 1,214,991	\$ 1,281,824	\$ 1,293,785	\$ 1,287,500

Expenses: Department of Community Services

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Administration	247,841	211,564	229,200	238,400
Library Services	1,217,185	1,394,275	1,570,150	1,621,500
Library Standards Grant	169,103	178,341	235,550	162,800
Recreation	726,394	669,581	767,600	742,100
Recreation Center	70,534	526,510	495,501	650,100
Parks	809,116	800,104	907,667	851,200
Suburban Parks	15,113	15,226	15,300	15,300
Total	\$ 3,255,286	\$ 3,795,601	\$ 4,220,968	\$ 4,281,400

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	226,686	195,598	211,000	218,200
Insurance	674	670	1,100	1,000
Indirect Costs	19,864	14,528	15,800	17,400
Office Supplies	145	270	459	500
Furniture and Fixtures	-	-	-	400
Legal/Contract Services	69	204	191	100
Utilities	403	294	600	600
Miscellaneous	-	-	50	200
Total	\$ 247,841	\$ 211,564	\$ 229,200	\$ 238,400

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Library Tax Current	667,208	680,139	670,000	700,000
Library Tax Delinquent	15,920	14,256	16,000	14,500
Library Fines	10,216	9,327	11,000	9,500
Library Material Replacement Fees	1,087	1,180	500	800
Library Room Rental Fees	225	-	-	-
Library Copy Fees	5,627	5,514	5,000	5,000
Library State Grant	2,000	300	850	-
Total	\$ 702,283	\$ 710,716	\$ 703,350	\$ 729,800

Expenses: Library Services

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	446,012	492,075	557,200	581,200
Insurance	5,924	6,102	7,100	7,400
Indirect Costs	137,887	190,056	242,600	249,000
Office Supplies	4,175	4,575	4,900	5,000
Furniture/Equipment	2,994	15,627	11,600	4,300
Legal/Contract Services	3,871	3,949	10,200	10,200
Operating Supplies	2,525	3,086	2,800	3,100
Utilities	31,779	33,127	41,700	36,800
Maintenance	21,411	12,365	15,600	18,500
Vehicle Expense	-	80	-	-
Miscellaneous	4,063	1,874	6,450	6,000
Reciprocal Borrowing	556,544	631,359	670,000	700,000
Total	\$ 1,217,185	\$ 1,394,275	\$ 1,570,150	\$ 1,621,500

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Library Standards Grant	176,887	170,138	157,035	162,800
Total	\$ 176,887	\$ 170,138	\$ 157,035	\$ 162,800

Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	85,474	82,005	111,863	90,100
Travel	-	1,413	-	1,800
Office Supplies	2,186	1,775	1,851	2,100
Furniture/Equipment	4,450	17,979	12,020	4,800
Legal/Contract Services	7,740	7,508	6,407	200
Operating Supplies	51,816	58,833	86,942	51,100
Vehicle Expense	11,648	4,673	9,307	6,200
Miscellaneous	5,789	4,155	7,160	6,500
Total	\$ 169,103	\$ 178,341	\$ 235,550	\$ 162,800

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Recreation Fees	310,039	286,591	310,000	265,000
Recreation Center Fees	-	87,443	100,000	108,000
Total	\$ 310,039	\$ 374,034	\$ 410,000	\$ 373,000

Expenses: Recreation

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	295,283	291,521	329,600	307,500
Insurance	3,293	3,306	4,100	4,100
Indirect Costs	143,043	119,706	133,600	150,800
Office Supplies	2,668	3,358	2,546	3,700
Furniture/Equipment	473	945	1,600	2,200
Legal/Contract Services	254,551	218,051	262,554	233,000
Operating Supplies	8,534	7,966	10,400	10,800
Utilities	1,802	1,082	1,600	1,000
Rent	13,595	21,530	17,100	21,500
Maintenance Expenses	2,175	-	3,000	6,300
Vehicle Expenses	977	2,116	1,500	1,200
Total	\$ 726,394	\$ 669,581	\$ 767,600	\$ 742,100

Expenses: Recreation Center

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	49,049	261,625	292,000	409,900
Insurance	-	1,419	11,200	2,000
Indirect Costs	-	120,758	44,000	53,500
Office Supplies	94	227	100	400
Furniture/Equipment	1,719	2,667	2,660	6,900
Legal/Contract Services	1,089	52,123	32,750	66,900
Trash Collection Fees	758	3,998	5,000	4,500
Operating Supplies	2,964	17,518	15,242	16,700
Utilities	10,967	60,780	79,200	74,300
Rental Equipment	-	-	-	500
Maintenance Expenses	643	3,949	7,000	12,500
Vehicle	-	49	-	-
Miscellaneous	3,251	1,397	2,859	2,000
Contingency	-	-	3,490	-
Total	\$ 70,534	\$ 526,510	\$ 495,501	\$ 650,100

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
- Design & construction of wetland bridge spanning the Isaac Branch between the nature trail at Brecknock Park and Kesselring Park, utilizing County and Grant funds.

Revenue: Parks

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Park Rental Fees	8,764	6,720	8,000	6,500
Park Grant	1,237	4,542	-	-
Total	\$ 10,001	\$ 11,262	\$ 8,000	\$ 6,500

Expenses: Parks

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	597,452	597,913	678,800	615,900
Insurance	15,406	14,957	17,200	16,700
Indirect Costs	109,329	93,180	103,400	109,400
Office Supplies	1,824	3,152	2,000	3,300
Furniture/Equipment	3,376	3,229	3,700	6,400
Legal/Contract Services	10,586	10,021	13,000	11,900
Trash Pick-Up Fees	3,117	2,527	3,200	3,200
Operating Supplies	11,430	12,496	15,100	15,900
Utilities	25,704	24,685	27,300	27,900
Rent	129	70	200	400
Maintenance	19,355	20,177	25,500	23,000
Vehicle Expense	11,760	15,479	16,800	16,800
Miscellaneous	4,248	6,040	6,050	5,000
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	-	778	17	-
Total	\$ 809,116	\$ 800,104	\$ 907,667	\$ 851,200

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Suburban Parks Tax Current	15,699	15,651	15,300	15,300
Suburban Parks Tax Delinquent	82	23	100	100
Total	\$ 15,781	\$ 15,674	\$ 15,400	\$ 15,400

Expenses Suburban Parks

4301 – Old Mill

Departmental Expense	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	2,800	2,800	2,900	2,900
Indirect Costs	437	475	400	400
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,637	\$ 4,675	\$ 4,700	\$ 4,700

4302 – Royal Grant

Departmental Expense	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	3,700	3,700	3,800	3,800
Indirect Costs	438	476	400	400
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,138	\$ 6,176	\$ 6,200	\$ 6,200

4303 – Eagle's Nest

Departmental Expense	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	2,700	2,700	2,800	2,800
Indirect Costs	438	475	400	400
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,338	\$ 4,375	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,113	\$ 15,226	\$ 15,300	\$ 15,300

Department of Planning Services
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Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Tax Mapping Fees	2,814	2,328	1,800	1,800
Street Addressing Fees	15,150	14,400	15,000	15,000
Inspections & Enforcement Fees	1,374,921	1,279,245	1,400,000	1,400,000
House Demolition Reimbursement	51,583	3,058	30,000	26,000
Grass Cutting Reimbursement	55,704	43,881	35,000	39,000
Rat Abatement State Grant	10,000	10,000	10,000	-
Code Enforcement Fines	-	-	300	300
Planning Application Fees	43,444	90,391	70,000	90,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	740	800	600	600
Planning/Zoning Application Fees	22,490	19,350	18,000	19,000
Planning Copy Fees	430	160	100	100
Planning State Grant	-	100,000	-	-
HOA Administrative Fees	5,334	5,304	5,400	5,400
Stormwater Management Fees	2,040	4,776	2,000	4,500
CDBG Bid Packet Fees	75	25	100	100
CDBG Rental Income	5,800	5,800	5,800	5,800
Manufactured Housing Demo Reimb	32,528	17,376	30,000	30,000
Total	\$ 1,623,053	\$ 1,596,894	\$ 1,624,200	\$ 1,637,700

Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Planning Services Administration	260,594	269,389	295,200	305,900
Geographic Information Systems	528,867	562,463	690,700	605,700
Inspections & Enforcement	1,689,758	1,706,065	2,070,909	2,035,100
Planning Division	1,252,358	1,293,073	1,459,300	1,433,300
Total	\$ 3,731,577	\$ 3,830,990	\$ 4,516,109	\$ 4,380,000

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 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	205,530	213,543	233,100	240,200
Travel	-	-	-	700
Insurance	785	788	1,200	1,200
Indirect Costs	53,313	53,966	59,600	62,300
Office Supplies	524	519	600	800
Legal/Contract Services	280	430	400	400
Utilities	162	143	300	300
Total	\$ 260,594	\$ 269,389	\$ 295,200	\$ 305,900

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
- Create and maintain the GIS website in house and eliminate our current GIS web site SmartMAP allowing us to reduce the maintenance cost.

Revenue: Geographic Information Systems

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Tax Mapping	2,814	2,328	1,800	1,800
Street Addressing Fees	15,150	14,400	15,000	15,000
Total	\$ 17,964	\$ 16,728	\$ 16,800	\$ 16,800

Expenses: Geographic Information Systems

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	360,201	385,790	480,149	377,000
Travel	1,931	-	851	1,100
Insurance	1,831	1,849	2,500	2,500
Indirect Costs	147,632	153,655	175,100	194,600
Office Supplies	1,633	2,621	2,100	2,100
Furniture/Equipment	811	811	3,400	1,200
Legal/Contract Services	763	684	1,800	5,100
Utilities	635	623	800	800
Maintenance	13,430	16,430	24,000	21,300
Total	\$ 528,867	\$ 562,463	\$ 690,700	\$ 605,700

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Inspections & Enforcement Fees	1,374,921	1,279,245	1,400,000	1,400,000
Code Enforcement Fines	-	-	300	300
House Demolition Reimbursement	51,583	3,058	30,000	26,000
Manufactured Housing Demo Reimb	32,528	17,376	30,000	30,000
Grass Cutting Reimbursement	55,704	43,881	35,000	39,000
Rat Abatement	10,000	10,000	10,000	-
Total	\$ 1,524,736	\$ 1,353,560	\$ 1,505,300	\$ 1,495,300

Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	1,256,801	1,303,347	1,440,000	1,521,500
Travel	-	121	-	900
Insurance	12,940	11,627	15,200	17,100
Indirect Costs	276,221	271,919	310,300	293,700
Office Supplies	14,577	14,546	15,140	15,700
Furniture/Equipment	811	811	4,600	1,200
Legal/Contract Services	3,530	9,275	10,600	8,200
Operating Supplies	1,794	1,540	2,500	2,600
Utilities	6,912	6,464	7,100	6,900
Maintenance	7,866	8,099	8,348	54,500
Vehicle Expense	22,321	13,585	18,812	17,800
Miscellaneous	-	627	-	-
Grant/Program	85,985	64,104	238,309	95,000
Total	\$ 1,689,758	\$ 1,706,065	\$ 2,070,909	\$ 2,035,100

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Planning Application Fees	43,444	90,391	70,000	90,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	740	800	600	600
Planning/Zoning Application Fees	22,490	19,350	18,000	19,000
Planning Copy Fees	430	160	100	100
Planning State Grant	-	100,000	-	-
HOA Administrative Fees	5,334	5,304	5,400	5,400
Stormwater Administrative Fee	2,040	4,776	2,000	4,500
CDBG Bid Packet Fees	75	25	100	100
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 80,353	\$ 226,606	\$ 102,100	\$ 125,600

Expenses: Planning

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	641,060	678,131	755,400	679,600
Travel	2,003	-	2,700	4,000
Insurance	13,126	15,447	16,700	17,000
Indirect Costs	533,179	548,427	603,800	644,600
Office Supplies	7,970	8,317	9,224	9,900
Furniture/Equipment	811	811	1,158	1,200
Legal/Contract Services	52,265	36,664	66,149	67,900
Operational Supplies	486	29	500	500
Utilities	1,317	1,204	1,600	1,400
Maintenance	-	901	901	6,500
Vehicle Expense	71	169	100	200
Miscellaneous	70	2,973	1,068	500
Total	\$ 1,252,358	\$ 1,293,073	\$ 1,459,300	\$ 1,433,300

Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	1,465,279	1,673,800	1,465,300	1,515,600
Paramedic Fees - Special Events	106,858	117,070	90,000	110,000
Dispatch Fees - Special Events	22,885	23,978	30,000	24,000
LEPC State Grant	42,498	65,086	65,800	66,400
Emergency Management Planning Grant	142,356	130,918	139,600	163,700
DEMA Special Project Grants	15,200	29,489	29,810	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 2,082,477	\$ 2,327,742	\$ 2,107,910	\$ 2,167,100

Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Public Safety Administration	93,696	93,414	108,600	108,600
Emergency Communications	2,355,392	2,556,270	2,903,400	2,985,400
Mobile Command Center	19,723	20,740	27,700	26,200
Emergency Medical Services	4,794,180	5,485,101	6,099,400	6,249,900
EMS-Special Events & Non-Reimb Costs	627,055	565,710	703,132	739,800
Emergency Management	273,356	288,411	318,399	327,300
Emergency Management-LEPC-State Funding	65,934	65,500	67,194	66,400
Total	\$ 8,229,336	\$ 9,075,146	\$10,227,825	\$10,503,600

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	90,529	89,942	104,700	104,700
Travel	2,200	2,277	2,500	2,500
Insurance	438	455	800	800
Office Supplies	79	72	100	100
Furniture/Equipment	20	-	-	-
Utilities	430	668	500	500
Total	\$ 93,696	\$ 93,414	\$ 108,600	\$ 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	1,941,190	2,115,467	2,349,500	2,405,500
Travel	6,176	5,871	8,400	8,400
Insurance	22,898	17,511	27,500	23,700
Indirect Costs	247,827	263,093	318,600	337,100
Office Supplies	1,942	2,897	2,800	3,300
Furniture/Equipment	13,430	22,440	37,060	31,700
Legal/Contract Services	6,874	7,307	12,200	12,800
Trash Pick-Up Fees	965	670	1,000	1,000
Operating Supplies	3,588	4,370	7,200	7,400
Utilities	61,135	68,692	77,700	76,400
Maintenance	49,011	47,294	59,240	76,100
Vehicle Expenses	51	541	1,500	1,300
Miscellaneous	305	117	700	700
Total	\$ 2,355,392	\$ 2,556,270	\$ 2,903,400	\$ 2,985,400

Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	2,548	2,457	4,600	4,600
Insurance	3,657	3,669	3,400	3,400
Office Supplies	35	-	200	200
Furniture & Equipment	-	-	600	600
Operating Supplies	-	1,511	1,800	1,700
Utilities	3,947	3,739	4,100	4,000
Rent	6,000	6,000	6,000	6,000
Maintenance	-	129	1,800	1,800
Vehicle Expense	3,392	3,235	5,000	3,700
Miscellaneous	144	-	200	200
Total	\$ 19,723	\$ 20,740	\$ 27,700	\$ 26,200

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
State Paramedic Grant	1,465,279	1,673,800	1,465,300	1,515,600
Total	\$ 1,465,279	\$ 1,673,800	\$ 1,465,300	\$ 1,515,600

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	4,435,826	5,062,466	5,636,300	5,769,700
Travel	3,288	3,218	3,200	3,400
Insurance	42,485	41,250	53,500	51,000
Office Supplies	3,917	4,422	5,100	5,500
Furniture/Equipment	11,014	18,361	31,160	28,200
Legal/Contract Services	21,935	30,377	36,000	31,800
Trash Pick-Up Fees	701	487	800	600
Operating Supplies	83,629	118,295	96,600	126,000
Utilities	47,211	48,649	54,400	57,700
Rent	26,198	32,400	32,400	32,400
Maintenance	38,228	38,988	38,940	43,100
Vehicle Expense	79,188	84,881	107,600	97,100
Miscellaneous	560	1,307	3,400	3,400
Total	\$ 4,794,180	\$ 5,485,101	\$ 6,099,400	\$ 6,249,900

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

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Paramedic Fees - Special Events	106,858	117,070	90,000	110,000
Dispatch Fees - Special Events	22,885	23,978	30,000	24,000
Total	\$ 129,743	\$ 141,048	\$ 120,000	\$ 134,000

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

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	140,390	44,601	109,800	109,800
Indirect Costs	481,571	506,903	581,300	620,200
Furniture/Equipment	1,108	3,899	4,800	-
Operating Supplies	1,596	7,469	5,300	8,200
Maintenance	1,530	1,530	1,600	1,600
Miscellaneous	860	1,308	332	-
Total	\$ 627,055	\$ 565,710	\$ 703,132	\$ 739,800

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
LEPC State Grant	42,498	65,086	65,800	66,400
Total	\$ 42,498	\$ 65,086	\$ 65,800	\$ 66,400

Expenses: Emergency Management (LEPC – State Funding)

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	62,000	65,230	65,800	66,400
Insurance	1,494	53	-	-
Office Supplies	267	49	-	-
Legal/Contract Services	1,546	-	-	-
Operating Supplies/Related	80	-	-	-
Utilities	547	168	-	-
Miscellaneous	-	-	1,394	-
Total	\$ 65,934	\$ 65,500	\$ 67,194	\$ 66,400

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

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Emergency Management Planning Grant	142,356	130,918	139,600	163,700
DEMA Special Project Grants	15,200	29,489	29,810	-
Total	\$ 157,556	\$ 160,407	\$ 169,410	\$ 163,700

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

Departmental Expense	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	135,257	152,746	168,700	179,600
Travel	1,846	2,132	2,800	2,100
Insurance	1,498	3,853	3,400	4,600
Indirect Costs	61,338	64,667	81,800	91,400
Office Supplies	1,776	1,023	2,100	1,800
Furniture and Equipment	3,359	4,088	1,100	8,100
Legal/Contract Services	860	845	1,300	2,200
Trash Collection Fees	307	213	400	400
Operating Supplies	636	731	1,000	1,400
Utilities	16,762	16,847	19,400	24,000
Maintenance	2,573	4,022	2,600	8,200
Vehicle Expense	1,917	927	2,100	2,000
Miscellaneous	1,969	37	900	1,500
SubTotal	\$ 230,098	\$ 252,131	\$ 287,600	\$ 327,300

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

Departmental Expense	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	-	901	-	-
Travel	24,458	1,491	14,123	-
Furniture and Equipment	1,747	4,498	14,887	-
Legal/Contract Services	10,782	-	-	-
Maintenance	-	24,000	-	-
Contingency	6,271	5,390	800	-
Grant Program Expense	-	-	989	-
SubTotal	\$ 43,258	\$ 36,280	\$ 30,799	\$ -
Total Emergency Management	\$ 273,356	\$ 288,411	\$ 318,399	\$ 327,300

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Clerk of the Peace Fees	60,200	64,650	60,000	70,000
Marriage Ceremony Fees	21,800	26,300	25,000	25,000
Total	\$ 82,000	\$ 90,950	\$ 85,000	\$ 95,000

Expenses: Clerk of the Peace – Fee Service

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	109,806	111,732	121,700	123,000
Insurance	1,346	1,567	2,000	2,100
Indirect Costs	54,301	55,530	64,600	70,500
Office Supplies	1,654	1,594	2,000	1,300
Legal/Contract Services	673	1,031	700	700
Utilities	403	391	600	500
Maintenance	5,000	5,000	5,000	5,500
Miscellaneous	-	-	100	100
SubTotal	\$ 173,183	\$ 176,845	\$ 196,700	\$ 203,700

Expenses: Clerk of the Peace – Transcription Services

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	73,340	81,620	85,100	82,000
Travel	-	-	2,300	2,800
Insurance	1,221	1,343	1,800	1,800
Office Supplies	681	990	1,300	1,600
Furniture and Fixtures	-	-	-	400
Legal/Contract Services	577	607	600	600
Utilities	403	391	600	500
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	100	100
SubTotal	76,222	84,951	91,900	89,900
Less: Indirect Costs	(76,222)	(84,951)	(91,900)	(89,900)
Total	\$ 173,183	\$ 176,845	\$ 196,700	\$ 203,700

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	113,155	53,569	-	-
Insurance	2,390	1,128	-	-
Office Supplies	1,978	307	-	-
Legal/Contract Services	481	960	-	-
Utilities	243	128	-	-
Maintenance	1,170	1,205	-	-
Subtotal	119,417	57,297	-	-
Less: Indirect Costs	(119,417)	(57,297)	-	-
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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Real Estate Transfer Tax	4,493,193	4,990,351	5,100,000	5,200,000
Recorder of Deeds Fees	2,596,899	2,773,318	2,700,000	2,700,000
Recorder of Deeds Copy Fees	119,922	78,829	85,000	75,000
Recorder of Deeds Printer Copy Fees	25,710	21,534	22,000	20,000
Real Estate Transfer Tax Process Fees	120,303	138,716	145,000	145,000
Local Government Record Maint. Fees	9,634	10,111	10,000	10,000
Recorders Maintenance Fees	21,683	22,786	22,000	22,000
State Document Fees	9,674	10,236	10,000	10,000
Deeds Internet Fees	70,785	73,485	70,000	75,000
Total	\$ 7,467,803	\$ 8,119,366	\$ 8,164,000	\$ 8,257,000

Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	379,201	404,826	438,600	423,600
Insurance	5,301	6,062	6,400	6,800
Indirect Costs	142,809	135,971	156,600	162,800
Office Supplies	74,709	75,897	76,600	77,000
Furniture/Equipment	3,156	2,669	2,800	2,800
Legal/Contract Services	7,865	2,910	5,400	5,200
Utilities	2,292	2,339	2,500	2,500
Maintenance	1,377	1,356	10,000	1,500
Vehicle	57	-	200	200
Miscellaneous	-	-	500	500
Total	\$ 616,767	\$ 632,030	\$ 699,600	\$ 682,900

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Register of Wills Fees	618,325	842,159	600,000	650,000
Wills Advertising Reimbursements	6,845	8,085	7,000	7,000
Wills Copy Fees	3,483	4,218	3,000	3,500
Total	\$ 628,653	\$ 854,462	\$ 610,000	\$ 660,500

Expenses: Register of Wills

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	257,224	273,981	306,200	315,100
Insurance	4,620	5,503	7,500	6,400
Indirect Costs	83,745	81,840	94,600	102,100
Office Supplies	3,040	3,960	5,400	4,900
Furniture/Equipment	2,358	1,929	2,000	4,800
Legal/Contract Services	7,997	10,277	22,236	8,600
Utilities	507	491	800	600
Miscellaneous	-	-	200	200
Total	\$ 359,491	\$ 377,981	\$ 438,936	\$ 442,700

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Sheriff Civil Fees	290,350	316,815	300,000	315,000
Sheriff Monition/Auction Fees	42,397	54,904	49,276	54,000
Sheriff Fee of Sales	1,655,994	2,276,520	1,500,000	2,000,000
Total	\$ 1,988,741	\$ 2,648,239	\$ 1,849,276	\$ 2,369,000

Expenses: Sheriff Office

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	431,841	448,774	501,100	511,800
Insurance	14,614	11,652	18,800	13,100
Indirect Costs	100,244	97,657	111,200	119,600
Office Supplies	5,904	6,163	7,000	8,100
Furniture/Equipment	1,418	1,422	3,676	2,000
Legal/Contract Services	4,222	3,432	5,200	4,900
Operating Supplies	496	137	900	600
Utilities	2,022	1,938	3,900	3,100
Maintenance	9,158	9,433	9,716	10,000
Vehicle Expense	9,461	6,412	10,500	9,000
Miscellaneous	-	142	184	200
Total	\$ 579,380	\$ 587,162	\$ 672,176	\$ 682,400

Special Grants and Programs

Revenue: Special Grants and Programs

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Dog Licenses [3]	10,660	-	-	-
Animal Fines [3]	1,550	600	-	-
Total	\$ 12,210	\$ 600	\$ -	\$ -

Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Open Space Preservation [1]	146,432	116,125	201,233	100,000
Stormwater Management [2]	-	-	199,410	-
Dog Control Support [3]	915,872	868,981	869,000	606,300
Community Service Grants	967,350	1,044,800	1,043,000	1,223,350
Total	\$ 2,029,654	\$ 2,029,906	\$ 2,312,643	\$ 1,929,650

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2018 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2018. The prior year appropriations carried forward to Fiscal Year 2018 are \$201,233.

[2] Stormwater Management amount listed in Fiscal Year 2018 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2018. The prior year appropriations carried forward to Fiscal Year 2018 are \$199,410

[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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Program Expense	146,432	116,125	201,233	100,000
Total	\$ 146,432	\$ 116,125	\$ 201,233	\$ 100,000

Stormwater Management

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Program Expense	-	-	199,410	-
Total	\$ -	\$ -	\$ 199,410	\$ -

Dog Control Support

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Dog Licenses	10,660	-	-	-
Animal Fines	1,550	600	-	-
Total	\$ 12,210	\$ 600	\$ -	\$ -

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Dog Control	915,872	868,981	869,000	606,300
Total	\$ 915,872	\$ 868,981	\$ 869,000	\$ 606,300

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Agriculture/Soil/Water	136,500	136,500	136,500	162,000
Economic Development	26,000	26,000	26,000	125,000
Public Safety	753,252	815,000	815,000	865,000
Service Organizations	51,598	67,300	65,500	71,350
Total	\$ 967,350	\$ 1,044,800	\$ 1,043,000	\$ 1,223,350

4430 – Agriculture/Soil/Water

Organization	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	100,000	100,000	100,000	125,000
MHDC Emergency Home Repair	6,500	6,500	6,500	7,000
University of Delaware	15,000	15,000	15,000	15,000
Total	\$ 136,500	\$ 136,500	\$ 136,500	\$ 162,000

4431 – Economic Development

Organization	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Fire Fighter's Convention	1,000	1,000	1,000	-
Kent Economic Partnership	-	-	-	100,000
Kent County Visitors' Bureau	25,000	25,000	10,000	10,000
Community Promotional Grants	-	-	15,000	15,000
Total	\$ 26,000	\$ 26,000	\$ 26,000	\$ 125,000

4433 – Public Safety

Organization	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Volunteer Fire Companies	735,000	800,000	800,000	850,000
Volunteer Fire Companies - Special Ops Units	18,000	15,000	15,000	15,000
Police Departments	252	-	-	-
Total	\$ 753,252	\$ 815,000	\$ 815,000	\$ 865,000

4432 – Service Organizations

Organization	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Aid in Dover, Inc.	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	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	600	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 Senior Olympics	500	500	500	500
Delaware State Housing Authority	1,000	2,000	2,000	2,000
Diamond State Community Land Trust	2,000	2,000	2,000	2,000
Dover Fire Pipes and Drum, Inc.	-	-	-	2,500
Dover/Kent County MPO	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
Housing Alliance Delaware Formally DE Housing Coalition	500	1,000	1,000	1,500
Inner City Cultural League	500	500	500	500
Kent County 4-H Clubs	600	600	600	750
Kent County Crime Watch Association	2,500	2,500	2,500	2,500
Kent - Sussex Industries	1,000	1,000	1,000	1,000
Kent - Sussex Community Services	-	-	-	2,500
L. Lillian Smith Senior Center	2,500	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	600
Milford Museum	500	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	200
The Shepard Place, Inc.	3,000	3,000	3,000	4,000
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	1,000
Total	\$ 51,598	\$ 67,300	\$ 65,500	\$ 71,350
Total Community Service Grants	\$ 967,350	\$ 1,044,800	\$ 1,043,000	\$ 1,223,350

(1) Fiscal Year 2014 Kent County granted The Town of Bowers Funding assist property owners with bringing properties into compliance with flood plain regulations. This represent the unused funds returned by the Town of Bowers.



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Special Revenue Grant Funds

Grant Fund	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Community Development Block Grant				
Revenue	\$ 1,425,566	\$ 1,386,317	\$ 2,202,056	\$ 1,646,500
Expenditures	1,425,566	1,386,317	2,202,056	1,646,500
Neighborhood Stabilization Grant				
Revenue	\$ 311,475	\$ 217,689	\$ 135,070	-
Expenditures	311,475	217,689	135,070	-
FmHA Housing Preservation Block Grant				
Revenue	\$ 23,530	\$ 20,798	\$ 19,400	\$ 25,000
Expenditures	23,530	20,798	19,400	25,000

Community Development Block Grant (CDBG)

Function

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

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

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

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

Goals

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

Revenue: CDBG

Departmental Revenue	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Grant	1,081,994	1,002,409	1,774,056	1,249,000
Additional Program Income	7,124	20,162	-	-
Operating Transfer In	336,448	363,746	428,000	397,500
Total	\$ 1,425,566	\$ 1,386,317	\$ 2,202,056	\$ 1,646,500

Expenses: CDBG

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Grant Expenditures	1,089,118	1,022,571	1,774,056	1,249,000
County Match	336,448	363,746	428,000	397,500
Total	\$ 1,425,566	\$ 1,386,317	\$ 2,202,056	\$ 1,646,500

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Grant	6,169	-	28,589	-
Additional Program Income	285,306	187,689	71,481	-
Leverage Funding	20,000	30,000	35,000	
Total	\$ 311,475	\$ 217,689	\$ 135,070	\$ -

Expenses: NSP

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Grant Expenditures	311,475	217,689	135,070	-
Total	\$ 311,475	\$ 217,689	\$ 135,070	\$ -

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Grant	23,530	20,798	19,400	25,000
Total	\$ 23,530	\$ 20,798	\$ 19,400	\$ 25,000

Expenses: FmHA

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Grant Expenditures	23,530	20,798	19,400	25,000
Total	\$ 23,530	\$ 20,798	\$ 19,400	\$ 25,000



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General Fund Capital Project Fund

Capital Projects Fund Index

Fiscal Year 2019 Capital Projects.....	111
Information Technology	116
Community Services	117
Planning Services	123
Public Safety.....	124
Facilities Management.....	126
Sheriff's Office	127
Special Projects	128
Summary.....	130

Fiscal Year 2019 General Fund Capital Projects		Funding Sources										
		FY 2019 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund RETT	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)	Total		
Administration - Information Technology												
Disaster Recovery Plan, Equipment, Testing	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.	75,000	75,000									75,000
Server/Hardware/Software Replacement	For replacements due to unexpected hardware/software failures. Project includes AS 400 Machine	77,000	77,000									77,000
IT Future Capital Outlays	Provide for unforeseen but necessary technology-related items to maintain the County's technology infrastructure.	20,000	20,000									20,000
Microsoft Upgrades	Upgrade to Microsoft Window 10 and Microsoft Office 16	75,000	75,000									75,000
Department Upgrades	Replacement of outdated workstations. Review and recommend new computer hardware and software.	34,500	34,500									34,500
Audio Visual Replacement Fund	This project allows for replacement of Audio Visual equipment on an ongoing basis.	300,000	300,000									300,000
IT Enterprise Solutions	To provide a county-wide Master Information Technology Plan allowing departments to work together and offer customers online solutions.	1,000,000	1,000,000									1,000,000
Electronic Code Enforcement and Plan Review HW/SW	Purchase HW/SW necessary to implement new leased software	40,000	40,000									40,000
Imaging Computer Replacement Fund - Deeds	To provide funding for replacement computer hardware / software for the Recorder of Deeds Office on an ongoing basis.	30,000							30,000			30,000
Administration - Information Technology		1,651,500	281,500	1,340,000	-	-	30,000	-	-	-	-	1,651,500

Fiscal Year 2019 General Fund Capital Projects		Funding Sources								
		FY 2019 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund RETT	Realty Transfer Tax	Fees	Grant Funding	Capital Projects Fund Reserves (RETT)	Total
Community Services - Parks										
Big Oak Park - Ballfield Restrooms and Storage	New restroom and storage facility to be located on the north side of park in the ballfield complex. FY2019 funding represents fifth installment in a series of proposed annual funding amounts.	25,000	25,000							25,000
Brecknock Park - Historic Structure Improvement Fund	This project allows for rehabilitation of the Goggin Manor House on an ongoing basis.	10,000	10,000							10,000
Browns Branch Park	Project will allow a sports field irrigation system Funding is over three years	40,000	40,000							40,000
Hunn Property - Wildcat Manor Historic Improvement Fund	To provide for assessment and rehabilitation of Wildcat Manor on an ongoing basis.	10,000	10,000							10,000
Kesseling Property	Begin funding to provide park development	75,000	75,000							75,000
Parks Equipment	Begin funding for Utility Vehicle with Infield Groomer (Browns Branch) Funded over two years	9,000	9,000							9,000
Parks Pavilions	To provide additional pavilions at County owned parks	30,000	30,000							30,000
Parks Sealcoating - Restriping	To provide funding for necessary sealcoating and restriping at County owned parks. Continues funding for future needs	50,000	20,000					30,000		50,000
Community Services - Library										
Library Window Treatment	Provide Window Treatment necessary to block the sunlight	15,000	15,000							15,000
Total Community Services		264,000	234,000	-	-	-	-	30,000	-	264,000

Fiscal Year 2019 General Fund Capital Projects									
Department and Project Description	FY 2019 Estimated Costs	Funding Sources						Capital Projects Fund Reserves (RETT)	Total
		General Fund Contribution	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund RETT	Realty Transfer Tax	Fees	Grant Funding		
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. Third installment of total to be funded over four years.									
Fabric Replacement on Dispatch Walls	20,000				20,000				20,000
Replace fabric due to aging. Funded over two years									
Public Safety - Emergency Medical Division									
Cardiac Monitors	25,000				19,000		6,000		25,000
This project supplements existing inventory of multi-functional cardiac monitor/pacemaker/defibrillator									
Radio Replacement	13,000				9,900		3,100		13,000
Replace seventh set of three of twenty six portable radios due to rebanding									
Vehicle/Conversion - Emergency Response Unit Replacement	85,000				64,600		20,400		85,000
Replace emergency response vehicle, includes conversion of vehicle to emergency medical response unit									
Pole Building	30,000				30,000				30,000
Building to be used to cover medical and response equipment. Fourth installment of amount to be funded over several years.									
Public Safety Headquarters									
Building Generator	35,000				35,000				35,000
Building Generator for Public Safety building									
Total Public Safety	308,000	-	-	-	278,500	-	29,500	-	308,000

Fiscal Year 2019 General Fund Capital Projects		Funding Sources											
		FY 2019 Estimated Costs	General Fund Contribution	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund RETT	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 citizens of Kent County.													
Economic Development - Downtown Development Districts		100,000				100,000							100,000
To increase funding available for matching grants in designated areas													
Economic Development - Land Acquisition & Construction		100,000			100,000								100,000
To increase land acquisition and construction funding													
Economic Development - Strategic Development		500,000			500,000								500,000
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		832,000	82,000	50,000	600,000	100,000	-	-	-	-	-	-	832,000
Total		3,064,000	606,000	1,390,000	600,000	378,500	30,000	59,500	-	-	-	-	3,064,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
ADMINISTRATION							
INFORMATION TECHNOLOGY							
Project Costs							
Disaster Recovery							
Disaster Recovery: Virtualization of Servers	108,100	75,000	25,000	25,000	25,000	25,000	308,100
Subtotal Disaster Recovery	108,400	75,000	25,000	25,000	25,000	25,000	108,400
Server / Hardware / Software Replacement	216,500	45,000	45,000	45,000	45,000	45,000	416,500
AS-400 Machine	87,900	32,000					357,900
Subtotal Server/Hardware/Software Replacement	87,900	77,000	45,000	45,000	45,000	45,000	389,900
IT Future Capital Outlays	306,800	20,000	20,000	20,000	20,000	20,000	426,800
Microsoft Upgrades (FY 15)	4,300	75,000	75,000	30,000	30,000	30,000	154,300
Department Upgrades		34,500	35,000	30,000	30,000	30,000	192,200
Audio Visual Replacement Fund (FY13-FY17)	100,700	300,000	20,000	20,000	20,000	20,000	509,400
Phone Replacement - County Administration Building (FY15 - FY17)	40,200	13,400					53,600
IT Enterprise Solutions (FY17)	214,200	1,000,000	100,000	100,000	100,000	100,000	1,654,200
Appraisal Software (CAMA) Replacement (FY 15 - FY16)	528,600	40,000					528,600
County Website (FY 17)	15,000	30,000					45,000
Electronic Code Enforcement and Plan Review HW/SW							40,000
IT - Projects Department Specific	174,800	30,000	30,000	30,000	30,000	30,000	354,800
Deeds Imaging Computer HW/SW Replacement (FY12 - FY17)							
TOTAL PROJECT COSTS	1,689,000	264,800	1,651,500	270,000	270,000	270,000	4,765,300
Source of Funds:							
Capital Projects Fund Reserves (General Fund Contribution)	172,600						172,600
General Fund Contribution	1,117,400	281,500	320,000	240,000	240,000	240,000	2,673,700
Reserve Transfer -- General Fund	200,000	1,340,000					1,540,000
Capital Projects Fund Reserves (Deed Fees)	119,800						119,800
Capital Projects Fund Reserves (Sheriff Fees)	24,200						24,200
Deeds Fees	55,000	30,000	30,000	30,000	30,000	30,000	235,000
TOTAL SOURCE OF FUNDS	1,689,000	264,800	1,651,500	270,000	270,000	270,000	4,765,300
TOTAL ADMINISTRATION	1,689,000	264,800	1,651,500	350,000	270,000	270,000	4,765,300

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
COMMUNITY SERVICES (continued)								
PARKS								
KESSELRING PROPERTY								
<u>Project Costs:</u>								
Turf Restoration		15,800						15,800
Loop Trail Construction		25,000						25,000
Park Development			75,000	100,000	100,000	100,000	100,000	475,000
Wetland Bridge (FY13)	60,000	65,200 (4)						125,200
TOTAL PROJECT COSTS	60,000	106,000	75,000	100,000	100,000	100,000	100,000	641,000
<u>Source of Funds:</u>								
Capital Projects Fund Reserves (General Fund Contribution)		40,800						40,800
Capital Projects Fund Reserves (Realty Transfer Tax)	60,000	15,200 (4)						75,200
General Fund Contribution			75,000	100,000	100,000	100,000	100,000	475,000
DNREC - Outdoor Recreation, Parks and Trails Grant (Wetland Bridge)		50,000 (4)						50,000
TOTAL SOURCE OF FUNDS	60,000	106,000	75,000	100,000	100,000	100,000	100,000	641,000
(4) In FY 2018 Grant award of \$50,000. County Portion from Capital Project Reserves REIT								
KESSELRING PROPERTY - RECREATION CENTER								
<u>Project Costs:</u>								
Recreation Center								10,800,000
TOTAL PROJECT COSTS								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 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
COMMUNITY SERVICES (continued)								
PARKS								
PARKS EQUIPMENT								
Project Costs:								
Utility Vehicle with Infield Groomer (Browns Branch)		9,000	9,000	9,000				18,000
TOTAL PROJECT COSTS		9,000	9,000	9,000				18,000
Source of Funds:								
General Fund Contribution		9,000	9,000					18,000
TOTAL SOURCE OF FUNDS		9,000	9,000	9,000				18,000
PARKS - OTHER PROJECTS								
Project Costs:								
Parks Pavilions	500		30,000	30,000	30,000	5,000	5,000	100,500
Sealcoating - Restriping (FY 17)	45,000		50,000	40,000	30,000	10,000	10,000	185,000
TOTAL PROJECT COSTS	45,500		80,000	70,000	60,000	15,000	15,000	285,500
Source of Funds:								
General Fund Contribution	500		50,000	30,000	30,000	15,000	15,000	140,500
State of Delaware Grant - DeJDOT	45,000		30,000	40,000	30,000			145,000
TOTAL SOURCE OF FUNDS	45,500		80,000	70,000	60,000	15,000	15,000	285,500

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	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 DE Grant -- DE Land & 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 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
COMMUNITY SERVICES (continued)								
RECREATION								
Project Costs:								
Van 15 Passenger (FY13-FY16)	40,000							40,000
Recreation Software		25,000						25,000
TOTAL PROJECT COSTS	40,000	25,000						65,000
Source of Funds:								
General Fund Contribution	40,000							40,000
Capital Projects - Fund Reserves (General Fund Contribution)		25,000						25,000
TOTAL SOURCE OF FUNDS	40,000	25,000						65,000
Library								
Project Costs:								
Window Treatments			15,000					15,000
TOTAL PROJECT COSTS			15,000					15,000
Source of Funds:								
General Fund Contribution			15,000					15,000
TOTAL SOURCE OF FUNDS			15,000					15,000
TOTAL COMMUNITY SERVICES	11,595,400	240,500	264,000	374,500	395,000	310,000	310,000	13,489,400

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
PLANNING								
PLANNING - INSPECTIONS & ENFORCEMENT								
Project Costs:								
Vehicle Replacement			20,000	20,000		20,000		40,000
TOTAL PROJECT COSTS			20,000	20,000		20,000		40,000
Source of Funds:								
General Fund Contribution			20,000	20,000		20,000		40,000
TOTAL SOURCE OF FUNDS			20,000	20,000		20,000		40,000
TOTAL PLANNING 20,000 20,000 40,000								

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
PUBLIC SAFETY							
EMERGENCY COMMUNICATIONS							
Project Costs:							
	85,000	85,000	85,000	85,000			340,000
Consoles Replacement							60,000
Fire / EMS Paging System Replacement (FY 17)	15,000	15,000	15,000				24,000
RF Control Station Replacement Radios (FY 17)	24,000						40,000
Replace Fabric on Dispatch Walls	39,000	20,000	20,000	85,000			464,000
TOTAL PROJECT COSTS	100,000	120,000	120,000	85,000			464,000
Source of Funds:							
Realty Transfer Tax	15,000	120,000	120,000	85,000			379,000
Capital Projects Fund Reserves (RETT)	85,000						85,000
TOTAL SOURCE OF FUNDS	39,000	120,000	120,000	85,000			464,000
EMERGENCY MEDICAL SERVICES							
Project Costs:							
	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Cardiac Monitors/Pacemakers/Defibrillators	13,000	13,000	13,000	13,000	13,000	13,000	78,000
Radio Replacement	76,000	85,000	76,000	76,000	76,000	76,000	465,000
Vehicle / Conversion - Emergency Response Unit	15,000	30,000	50,000	50,000	50,000	50,000 (1)	200,000
Pole Building (FY 16 - FY17)	10,000						10,000
Surveillance/Security System Upgrade - Wheatley Pond Location	55,000	139,000	153,000	164,000	114,000	114,000	903,000
TOTAL PROJECT COSTS	139,000	153,000	164,000	164,000	114,000	114,000	903,000
Source of Funds:							
Realty Transfer Tax	109,200	123,500	136,700	88,600	86,700	86,700	686,400
State of Delaware Grant -- Paramedic (24%)	29,800	29,500	27,300	75,400 (1)	27,300	27,300	216,600
TOTAL SOURCE OF FUNDS	139,000	153,000	164,000	164,000	114,000	114,000	903,000

Note (1) Sources of funds for the Pole Building are County RETT of \$152,000 from FY 16 - FY21 and \$48,000 from State of DE Paramedic Grant in FY 21, for a total of \$200,000.

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
PUBLIC SAFETY HEADQUARTERS							
	15,000	35,000	50,000 (2)				100,000
	15,000	35,000	50,000				100,000
TOTAL PROJECT COSTS							
Source of Funds:							
	15,000	35,000	26,000				76,000
			24,000 (2)				24,000
	15,000	35,000	50,000				100,000
TOTAL SOURCE OF FUNDS							
Note (2) Sources of funds for the Generator are County RETT of \$76,000 from FY 18 - FY20 and \$24,000 from State of DE Paramedic Grant in FY 20.							
	94,000	308,000	334,000	249,000	114,000	114,000	1,467,000
TOTAL PUBLIC SAFETY							

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
ADMINISTRATION - FACILITIES MANAGEMENT								
Project Costs:								
Admin Complex Convert Outside Lighting to LED			8,500					8,500
Admin Complex Security System NVR Upgrade		22,300						22,300
TOTAL PROJECT COSTS		22,300	8,500					30,800
Source of Funds:								
General Fund Contribution		22,300	8,500					30,800
TOTAL SOURCE OF FUNDS		22,300	8,500					30,800
TOTAL ADMINISTRATION - FACILITIES MANAGEMENT								
		22,300	8,500					30,800

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
SHERIFF'S OFFICE								
Project Costs:								
Vehicle Replacement		18,000	(3)	19,000	19,000	19,000	19,000	94,000
TOTAL PROJECT COSTS		18,000		19,000	19,000	19,000	19,000	94,000
Source of Funds:								
Fees - Sheriff		18,000		19,000	19,000	19,000	19,000	94,000
TOTAL SOURCE OF FUNDS		18,000		19,000	19,000	19,000	19,000	94,000
(3) Vehicle Funding from FY 18 is available in FY 19								
TOTAL ROW OFFICES		18,000		19,000	19,000	19,000	19,000	94,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
SPECIAL PROJECTS								
CONTRIBUTIONS AND GRANTS								
<u>Project Costs:</u>								
Community Projects Assistance Fund, Policy 30 (FY15 - FY 17)	531,800	50,000	50,000					631,800
U.S. Route 13 Landscape Beautification (DelDOT CTF / Greater Kent Committee) (FY15)	180,000							180,000
TOTAL PROJECT COSTS	711,800	50,000	50,000					811,800
<u>Source of Funds:</u>								
State of Delaware Grant -- DelDOT Reserve Transfer - General Fund	180,000							180,000
	531,800	50,000	50,000					631,800
TOTAL SOURCE OF FUNDS	711,800	50,000	50,000					811,800
ECONOMIC DEVELOPMENT								
<u>Project Costs:</u>								
Downtown Development Districts (FY15)	200,000	200,000	100,000					500,000
Land Acquisition & Construction (FY07)	227,100	25,000	100,000	100,000	100,000	100,000	100,000	752,100
Strategic Development (FY16-FY17)	90,800		500,000	50,000	50,000	50,000	50,000	790,800
TOTAL PROJECT COSTS	517,900	225,000	700,000	150,000	150,000	150,000	150,000	2,042,900
<u>Source of Funds:</u>								
Realty Transfer Tax	317,900	25,000	100,000	150,000	150,000	150,000	150,000	1,042,900
Reserve Transfer - Realty Transfer Tax	200,000	200,000	600,000					1,000,000
TOTAL SOURCE OF FUNDS	517,900	225,000	700,000	150,000	150,000	150,000	150,000	2,042,900

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
SPECIAL PROJECTS (continued)								
EQUIPMENT AND VEHICLES								
Project Costs:								
County Vehicle and Equipment Replacement (FY16 - FY17)	37,500	32,000	32,000	32,000	32,000	32,000	32,000	229,500
TOTAL PROJECT COSTS	37,500	32,000	32,000	32,000	32,000	32,000	32,000	229,500
Source of Funds:								
General Fund Contribution	37,500	32,000	32,000	32,000	32,000	32,000	32,000	229,500
TOTAL SOURCE OF FUNDS	37,500	32,000	32,000	32,000	32,000	32,000	32,000	229,500
FACILITIES								
Project Costs:								
Facilities Upgrades, Repairs, Furnishings and Equipment	62,000	50,000	50,000	50,000	50,000	50,000	50,000	362,000
TOTAL PROJECT COSTS	62,000	50,000	50,000	50,000	50,000	50,000	50,000	362,000
Source of Funds:								
General Fund Contribution	62,000	50,000	50,000	50,000	50,000	50,000	50,000	362,000
TOTAL SOURCE OF FUNDS	62,000	50,000	50,000	50,000	50,000	50,000	50,000	362,000
TOTAL SPECIAL PROJECTS	1,329,200	357,000	832,000	232,000	232,000	232,000	232,000	3,446,200

CAPITAL PROJECTS FUND - FISCAL YEAR 2019

	Prior Open Projects	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
SUMMARY								
Project Costs:								
Administration	1,689,000	264,800	1,651,500	350,000	270,000	270,000	270,000	4,765,300
Community Services	11,595,400	240,500	264,000	374,500	395,000	310,000	310,000	13,489,400
Planning				20,000		20,000		40,000
Public Safety	94,000	254,000	308,000	334,000	249,000	114,000	114,000	1,467,000
Facilities Management		22,300	8,500					30,800
Row Offices		18,000		19,000	19,000	19,000	19,000	94,000
Special Projects	1,329,200	357,000	832,000	232,000	232,000	232,000	232,000	3,446,200
Total Project Costs	14,707,600	1,156,600	3,064,000	1,329,500	1,165,000	965,000	945,000	23,332,700
Source of Funds:								
Capital Projects Fund Reserves (Deed Fees)	119,800							119,800
Capital Projects Fund Reserves (Sheriff Fees)	24,200							24,200
Capital Projects Fund Reserves (General Fund Contribution)	204,000	65,800						269,800
Capital Projects Fund Reserves (Realty Transfer Tax)	184,900	100,200						285,100
Cash-in-Lieu of Recreation Area		29,500						29,500
Fees - Deeds	55,000	30,000	30,000	30,000	30,000	30,000	30,000	235,000
Fees - Sheriff		18,000		19,000	19,000	19,000	19,000	94,000
General Fund Contribution	1,371,200	369,100	606,000	756,500	687,000	652,000	632,000	5,073,800
Loan	5,000,000							5,000,000
Realty Transfer Tax	1,311,700	164,200	378,500	432,700	323,600	236,700	236,700	3,084,100
Reserve Transfer -- General Fund	5,982,000	50,000	1,390,000					7,422,000
Reserve Transfer -- Realty Transfer Tax	200,000	200,000	600,000					1,000,000
State of DE Grant -- DE Land and Water Conservation Trust Fund	29,800							29,800
DNREC - Outdoor Recreation, Parks and Trails Grant (Wetland Bridge)		100,000						100,000
State of Delaware Grant -- DelDOT	225,000		30,000	40,000	30,000			325,000
State of Delaware Grant -- Paramedic (24%)		29,800	29,500	51,300	75,400	27,300	27,300	240,600
Total Source of Funds	14,707,600	1,156,600	3,064,000	1,329,500	1,165,000	965,000	945,000	23,332,700

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.

Income Statement

Aeropark	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Beginning Fund Balance	\$ 81,002	\$ 103,102	\$ 125,566	\$ 125,566
Revenues				
Land Lease	22,890	22,890	22,900	22,900
Interest Income	312	704	500	1,600
Total	23,202	23,594	23,400	24,500
Expenses				
Legal & Consulting	-	-	21,200	21,200
Travel	-	-	-	-
Indirect Expenses	1,064	1,130	2,200	2,200
Maintenance Expense	38	-	-	1,100
Total	1,102	1,130	23,400	24,500
Estimated Ending Fund Balance	\$ 103,102	\$ 125,566	\$ 125,566	\$ 125,566

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 proposed Fiscal Year 2019 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 2019 is consistent with Fiscal Year 2018 budgeted fee.
- All user fee rates will remain unchanged, at the Fiscal Year 2008 rates.
- Operating budget contingency is funded at \$261,000.
- By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Maintenance Worker I position in the Department of Public Works shall remain effective and funded for Fiscal Year 2019.
- There is a new Wastewater Operations Engineer position (Grade 16) included in the WWTP Administration Department.
- Employees holding a position that is normally engaged in shift work (having to stay on post unit replaced) and/or regularly scheduled to work the second shift (p.m. start time) shall receive a shift differential of 45 cents per hour for such covered hours physically 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 a differential of 60 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour shift or 14- hour shift shall receive a shift differential of 70 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) A different rate and a different schedule may apply to members of a collective bargaining unit.

- The successor collective bargaining agreement approved by the member 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/salary increase under the same conditions giving to other County employees (1% increase if the 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.
- 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 7/1/18, employees and non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) 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 of evidence of comparable health insurance coverage provided by some other source and maintenance thereof. 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 7/1/18, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage in advance for individual coverage or as provided in County policy. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan. Retirees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the plan, upon presentation of evidence of comparable health insurance coverage provided by some other source and maintenance thereof. In addition to 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.

- 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.
- The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68 recommends a contribution of \$3,024,582 to the Kent County Employee Pension Fund for Fiscal Year 2019. The budgeted General Fund portion is \$2,310,982 and the budgeted Sewer Fund portion is \$713,600.

Kent County will make contributions on behalf of its employees under the IRS 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 Years 2018 and 2019. The budgeted General Fund portion is \$1,044,233 and the budgeted Sewer Fund portion of the OPEB contribution is \$322,400.
- Funding has been included for a Wastewater Operations Engineer position (Grade 16) included in the WWTP Administration, as approved by Levy Court on November 14, 2017.
- 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 requirement due to State and/or Federal regulations/law or changes to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- Effective July 1, 2018 all classified and unclassified employees shall receive a two (2) percent cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two (2) percent cost-of-living adjustment. Said adjustment hourly and annual rates to be applied in a manner consistent with the personnel ordinance and payroll software.
- Effective July 1, 2018, all former employees or beneficiaries receiving a pension benefit from and as prescribed by the Kent County Employee Retirement Program shall receive a one (1) percent cost-of-living adjustment.
- Effective July 1, 2018, as provided in the County employee pay classification system and modified here forth, each full-time classified and unclassified employee with at least one fiscal year, but not less than three months of County Service and receiving an effective performance appraisal shall advance one-half step (1%) within their effective range. Each classified and unclassified employee with three months or less of County service on June 30 shall receive no step increase. Employees downgraded by the 2015 Classification, Compensation & Benefits Study shall be eligible for any Step increases approved by Levy Court. In addition, the official pay plan steps shall be adjusted as such to reflect the pay system rates as applicable.
- No pay increases have been budgeted for temporary, part-time, contractual or seasonal employees and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- Funding has been included in this budget to increase tuition assistance for graduate degree from \$1,000 to \$1,300 per year and from \$750 to \$1,000 for undergraduate degrees as provided in the Kent County Policy 2-17.

SEWER FUND – FISCAL YEAR 2019 BUDGET ASSUMPTIONS

The Fiscal Year 2019 budget increased by 5.44 percent (\$959,600) from the amended Fiscal Year 2018 budget. The departments' operating expenses increased \$581,100, Transfer to Capital Projects increased by \$470,000, debt service increased by \$24,900 and contingency decreased by \$116,400.

The primary increases in Fiscal Year 2019 revenue from Fiscal Year 2018 amended revenue are increases in user fees, interest income and appropriated retained earnings.

Revenues

Projected revenues generated at the current user fee rates for residential and commercial customers are **not** anticipated to be sufficient to fund the projected Fiscal Year 2019 expenditures. An appropriation from retained earnings of \$512,300 is used to balance the Fiscal Year 2019 budget.

There are no user rate fee increases in the Fiscal Year 2019 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 \$15.4 million and will provide funds for approximately 82.8 percent of the budgeted operating expenses. Funds for the remaining 17.2 percent of expenses are provided from hauler charges, permit and review fees, interest income, main systems impact fees, other revenue and an appropriation from retained earnings.

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 2019. 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 2019, 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 Kent County Regional Resource Recovery Facilities (KCRRRF). 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 2019 are projected to increase by \$21,500 from the Permit and Review fees budgeted in Fiscal Year 2018. 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 one year.

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 2019 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 2019 proposed 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 disability and life insurance, pension and related payroll taxes.

Personnel expenses for Fiscal Year 2019 proposed budget are \$6,846,300.

Position Summary

	FY 2017	FY 2018	FY 2019
Public Works – Sewer Funds	69	70	71
Engineering	14	15	15
Environmental; Programs	3	3	3
WWF-Operations	19	19	19
WWF-Maintenance	25	25	25
WWF-Treatment Plant	8	8	9

Pension and Post-Retirement Benefits

The Sewer Fund's annual contribution to the Pension Fund is budgeted at \$713,600 based on the annual actuarial valuation reported by The Nyhart Co., in compliance with GASB 67/68 recommending a contribution of \$3,024,582 to the Kent County Employee Pension Fund for Fiscal Year 2019.

Kent County will make contributions on behalf of its employees under the IRS 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 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 2019. The budgeted Sewer Fund portion of the OPEB contribution is \$322,400.

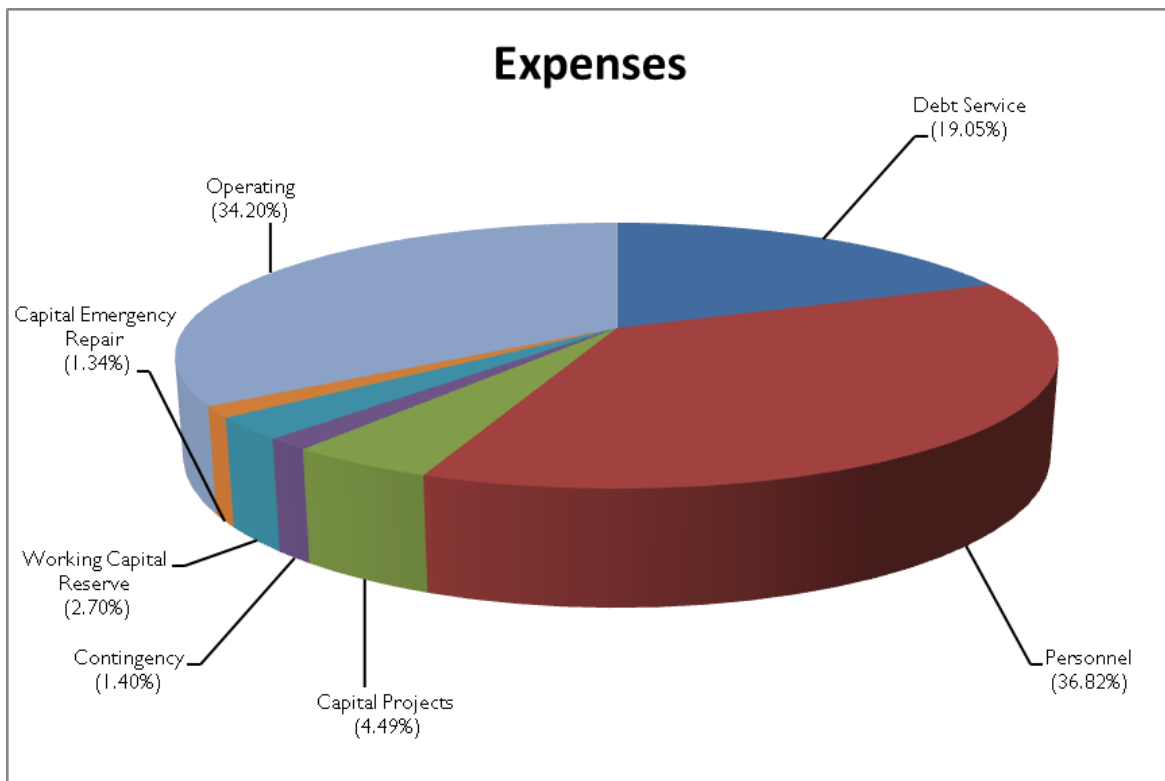
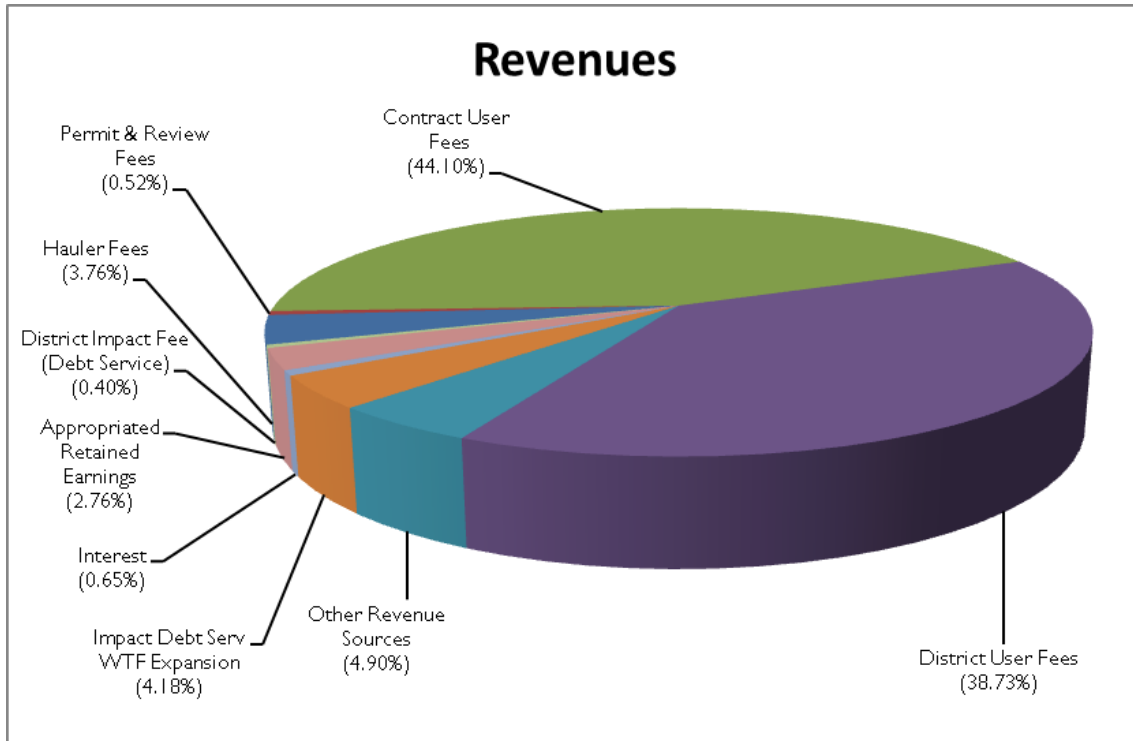
Indirect Costs

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

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

- 5) **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 2019 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY2019
Unrestricted Revenue				
User Fees	15,313,128	14,882,426	15,103,000	15,400,000
Hauler Charges	550,067	645,377	552,500	595,000
Hauler Debt Service Fee	97,071	113,890	97,500	105,000
Penalties	224,143	212,005	205,000	210,000
Maturing Impact Fee Investment	106,000	106,000	-	-
Rent	67,584	62,980	49,500	54,000
Interest	32,101	81,349	44,000	120,000
Pretreatment Fines	348	-	-	-
Leachate	21,752	23,647	30,000	22,000
Lime Sales	17,651	38,150	20,000	20,000
Permit & Review Fees	102,145	105,079	74,800	96,300
Other Income	221,557	256,022	213,000	219,300
Employee Pension Withholding	44,838	47,284	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	500,000	500,000	777,600	777,600
Rebate Income	71,818	82,715	70,000	70,000
Energy Credits	82,391	178,859	135,000	130,000
Debt Service Tax Interest Credits	151,700	97,705	90,000	90,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
Appropriated Retained Earnings	-	-	-	512,300
Total Unrestricted Revenue	\$ 17,730,235	\$ 17,559,429	\$ 17,632,800	\$ 18,592,400
Direct Expenses				
Engineering				
Administration	1,686,891	2,169,909	2,070,700	2,174,600
Environmental Programs	386,081	398,599	491,100	466,600
Treatment Plant Administration	761,909	876,531	907,600	1,074,000
Operations & Bio-Solids	4,220,332	4,414,585	4,830,700	4,996,600
Maintenance	3,600,659	3,816,022	4,323,200	4,492,600
Transfer to Capital Projects Fund	650,000	627,000	365,000	835,000
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	377,400	261,000
Capitalized Operating Expense	1,470,039	1,271,520	-	-
Septage Loan Redemption	97,071	113,890	97,500	105,000
Bond Redemption	2,247,953	2,315,050	2,320,100	2,323,200
Interest Expense	1,060,360	719,782	1,099,500	1,113,800
Total Expense	\$ 16,931,295	\$ 17,472,888	\$ 17,632,800	\$ 18,592,400

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 London Village/Paris Villa sewer conveyance infrastructure by April 2020.
- Complete construction of the Septage Receiving and Pretreatment Facility by June 2019.

Expenses: Engineering Administration

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	1,050,373	1,387,477	1,475,800	1,548,800
Travel	4,731	-	3,700	4,300
Insurance	7,942	9,966	10,700	11,100
Indirect Costs	381,500	403,730	463,300	492,200
Office Supplies	7,078	4,762	5,600	5,800
Furniture/Equipment	9,114	26,636	8,600	12,200
Legal/Contract Services	36,456	301,258	39,300	39,600
Operating Supplies	1,724	3,730	3,200	4,900
Utilities	5,455	5,133	6,000	6,400
Maintenance	10,884	11,902	13,700	17,400
Vehicle Expense	12,073	13,103	19,600	15,700
Consulting Fees	159,374	2,100	20,000	15,000
Miscellaneous	-	20	1,000	1,000
Interest	187	92	200	200
Capital Expenditures	-	-	-	-
Total	\$ 1,686,891	\$ 2,169,909	\$ 2,070,700	\$ 2,174,600

Note:

Furniture & Equipment:

(1) PC Monitor	300
(2) Desktop PC	1,900
(1) Laptop	1,100
Terra Flex Subscription	400
ESRI Data Review & Users	5,000
Copier Lease	<u>3,500</u>

Total Furniture and Equipment **\$ 12,200**

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	299,328	310,156	310,000	316,700
Travel	1,455	1,956	-	600
Insurance	2,539	2,532	3,100	4,000
Indirect Costs	49,552	52,287	59,900	62,200
Office Supplies	1,209	765	1,400	1,000
Furniture/Equipment	1,788	40	6,500	3,300
Legal/Contract Services	1,060	300	40,200	200
Operating Supplies	611	371	1,300	1,300
Utilities	899	983	1,100	1,100
Maintenance	555	103	1,500	1,000
Vehicle Expense	6,986	3,633	5,600	4,700
Consulting Fees	-	-	-	15,000
Miscellaneous	9,746	15,953	30,500	25,500
Testing/Monitoring	10,353	9,520	30,000	30,000
Total	\$ 386,081	\$ 398,599	\$ 491,100	\$ 466,600

Note:**Furniture and Equipment:**

(1) Portable Sampler

3,300**Total Furniture and Equipment:****\$ 3,300**

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	597,116	632,964	699,100	845,600
Travel	4,460	-	2,400	100
Insurance	9,717	9,531	11,100	13,200
Indirect Costs	101,978	107,448	122,200	136,700
Office Supplies	1,152	1,835	2,000	2,100
Furniture/Equipment	2,889	5,343	3,257	8,400
Legal/Contract Services	18,052	15,225	21,700	23,600
Operating Supplies	4,501	2,508	4,700	4,400
Utilities	19,095	18,899	33,400	32,700
Maintenance	940	4,953	3,643	4,000
Vehicle Expense	2,009	1,189	3,900	3,000
Miscellaneous	-	76,636	200	200
Total	\$ 761,909	\$ 876,531	\$ 907,600	\$ 1,074,000

Note:

Furniture and Equipment:

(6) Folding Tables	\$ 1,200
(44) Folding Chairs	1,200
(1) Storage Dolly	400
(1) Printer	1,200
(1) Floor Buffer	1,000
Copier Lease	2,400
Barracuda License	<u>1,000</u>

Total Furniture and Equipment: \$ 8,400

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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	1,662,954	1,801,424	1,821,500	1,884,400
Travel	2,546	1,636	-	100
Insurance	120,744	110,155	111,400	111,400
Indirect Costs	339,387	352,504	389,400	411,500
Office Supplies	1,993	2,153	2,400	2,500
Furniture/Equipment	10,129	19,837	19,500	29,100
Legal/Contract Services	15,564	68,889	6,000	12,600
Trash Collection	26,171	25,234	30,000	36,000
Operating Supplies	477,782	505,158	514,007	541,500
Utilities	1,164,732	1,243,086	1,254,700	1,254,500
Rent	7,870	8,450	7,400	9,000
Maintenance	304,752	235,633	399,093	427,900
Vehicle Expense	7,790	1,448	5,500	4,100
Consultant Services	10,000	-	3,900	-
Miscellaneous	134	60	500	500
Testing/Monitoring	48,949	37,966	81,400	65,500
Capital Expenditures	18,835	952	184,000	206,000
Total	\$ 4,220,332	\$ 4,414,585	\$ 4,830,700	\$ 4,996,600

Note:**Furniture & Equipment:**

(1) Book Case	\$ 400
(1) Box Broom	5,000
(2) Submersible Mixers	22,100
(1) Chart Recorder	<u>1,600</u>

Total Furniture and Equipment **\$ 29,100**

Operating Capital Projects:

General Labor and Equipment	\$ 100,000
Peracetic Acid Disinfection	55,000
(1) Pontoon Boat	<u>51,000</u>

Total Operating Capital Projects **\$ 206,000**

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: 175 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Personnel	1,929,188	2,128,039	2,134,900	2,250,800
Travel	666	2,586	8,700	4,100
Insurance	59,353	57,008	60,600	60,600
Indirect Costs	380,208	396,891	437,900	467,800
Office Supplies	34,544	36,254	36,400	41,500
Furniture/Equipment	90,174	51,550	133,000	150,700
Legal/Contract Services	18,113	49,751	13,700	19,300
Trash	11,302	6,979	11,000	10,000
Operating Supplies	156,200	110,846	172,400	167,400
Utilities	526,226	509,910	543,300	534,600
Rent	5,887	9,026	5,000	6,000
Maintenance	267,754	290,663	305,200	309,600
Vehicle Expense	111,884	149,008	136,200	134,200
Miscellaneous	182	130	4,900	1,000
Capital Expenditures	8,978	17,381	320,000	335,000
Total	\$ 3,600,659	\$ 3,816,022	\$ 4,323,200	\$ 4,492,600

Note:**Furniture and Equipment:**

(4) Laptops	\$ 4,400
(4) Microsoft Office Licenses	1,000
(2) Transfer Switch Replacements	4,000
(10) PLC Upgrades	20,000
(5) 12V DC System Upgrades	5,000
(1) Infrared Camera	4,000
(5) Grinder Pumps	15,000
(1) Push Mower and Weed Eater	500
(1) SL-RAT Device	25,000
(1) Utility Body Truck w/Crane	65,000
Tower Leases	<u>6,800</u>

Total Furniture and Equipment**\$ 150,700****Operating Capital Project:**

General Labor and Equipment Contract	\$ 150,000
Large Pump Repair	100,000
Wet Well Rehab	35,000
Upgrade Flow Meters for SCADA Project	<u>50,000</u>

Total Operating Capital Projects**\$ 335,000**

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), District Expansion Fees and Operating Revenue.

Project Highlights – Fiscal Year 2019

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 2019		Prior	Amended	Adopted	Proposed	Proposed	Proposed	Proposed	TOTAL
		Budget	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
		Years							
Treatment Plant Upgrades:									
T1	Project Costs: TMDL Study for Support of Site-Specific Water Quality Standards	2,022,000	160,000	160,000	160,000	160,000	160,000	-	2,822,000
	Main System Capital Improvement Fees, Treatment portion	2,022,000	160,000	160,000	160,000	160,000	160,000	-	2,822,000
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
T5	Land Acquisition & Permitting to Extend Effluent Flow Limitations beyond Stream Discharge (Wilkins, Zettlemoyer, lands adjacent to existing & other land conservation)	5,800,000	400,000	400,000	400,000	400,000	400,000	400,000	8,200,000
	Main System Capital Improvement Fees, Treatment portion	5,800,000	400,000	400,000	400,000	400,000	400,000	400,000	8,200,000
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	3,618,000	-	-	-	-	-	-	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	1,605,450	-	-	-	-	-	-	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
T8C	Bioculids Capacity Expansion with WAS Screens	-	3,450,000	-	-	-	-	-	3,450,000
	Working Capital Reserve	-	1,725,000	-	-	-	-	-	1,725,000
	Main System Impact Fees	-	1,725,000	-	-	-	-	-	1,725,000

Fiscal Year 2019		Prior	Amended	Adopted	Proposed	Proposed	Proposed	Proposed	TOTAL
		Budget	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
		Years							
	Treatment Plant Upgrades:								
	Project Costs:								
T20A	North Aeration Diffusers Replacement	190,000							190,000
	Working Capital Reserves	190,000							190,000
T20B	North Aeration Basin Liner and Venting Replacement			180,000	180,000	180,000			540,000
	Operating Revenue			180,000	180,000	180,000			540,000
T21	Aeration Basin Diffuser Replacement Maintenance						75,000	75,000	150,000
	Operating Revenue						75,000	75,000	150,000
T22	Clarifier 3 & 4 Mechanism Replacement						400,000	400,000	800,000
	Operating Revenue						400,000	400,000	800,000
	Total Treatment Plant Upgrades	14,863,100	6,928,500	1,065,000	1,068,000	1,103,000	1,135,000	875,000	27,037,600
	Conveyance System Expansion and Upgrades								
	Project Costs:								
CS4	Pipeline Condition Assessment	100,000							200,000
	Operating Revenue								100,000
	DE State Revolving Fund Planning Grant	50,000							100,000
	Total Conveyance System Expansion and Upgrades	100,000		100,000					200,000

Fiscal Year 2019		Prior	Amended	Adopted	Proposed	Proposed	Proposed	Proposed	Proposed
		Budget	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
		Years							
Treatment Plant Upgrades:									
Project Costs:									
Pump Station Upgrades:									
Project Costs:									
P8	Pump Station 1 - Smyrna		20,000	35,000	50,000	50,000	50,000	50,000	255,000
	Replace Emergency Power Generation for Various Pump Stations		20,000	35,000	50,000	50,000	50,000	50,000	255,000
	Operating Revenues	-	-	-	-	-	-	-	-
P9	Purchase Pumps for Various Pump Stations		35,000	50,000	50,000	50,000	50,000	50,000	285,000
	Operating Revenues		35,000	50,000	50,000	50,000	50,000	50,000	285,000
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	Pump Station								
	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
P12	Pump Station #2 -								
	Pump Station #2 Pump 3 Replacement	-	-	-	-	-	75,000	-	75,000
	Operating Revenues	-	-	-	-	-	75,000	-	75,000
	Total Pump Stations Upgrades	2,295,000	715,000	255,000	260,000	150,000	175,000	100,000	3,950,000

Fiscal Year 2019		Prior		Fiscal Year 2019						
		Budget	Amended	Adopted	Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
		Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
Treatment Plant Upgrades:										
Project Costs:										
Equipment Project Costs:										
E1	Loader	-	-	200,000	-	-	-	-	-	200,000
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
E7	Flatbed Dump Truck	-	-	50,000	50,000	-	-	-	-	100,000
Operating Revenues		75,000	75,000	325,000	250,000	200,000	-	-	-	925,000
Total Equipment Projects Costs		75,000	75,000	325,000	250,000	200,000	-	-	-	925,000

	Fiscal Year 2019		Prior Budget Years	Amended FY 2018	Adopted FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	TOTAL
Treatment Plant Upgrades:										
Project Costs:										
SUMMARY										
			23,105,100	7,718,500	1,745,000	1,578,000	1,453,000	1,310,000	975,000	37,884,600
Grand Total Projects Costs										
Total Funding Sources:										
Operating Revenues			457,000	365,000	835,000	918,000	793,000	650,000	575,000	4,593,000
Working Capital Reserve			1,215,100	2,270,000	200,000	-	-	-	-	3,685,100
Capital Projects Reserves			500,000	-	-	-	-	-	-	500,000
DE State Revolving Fund Delaware Stimulus Funding (ARRA) Loan			-	-	-	-	-	-	-	-
DE State Revolving Fund/RZED Bond			1,402,550	-	-	-	-	-	-	1,402,550
DE State Revolving Fund Planning Grant			100,000	-	50,000	-	-	-	-	150,000
State Revolving Fund Loan			-	2,298,500	-	-	-	-	-	2,298,500
Main System Impact Fees			-	1,725,000	100,000	100,000	100,000	100,000	-	2,125,000
USDA Loan			5,376,450	-	-	-	-	-	-	5,376,450
USDA Grant			4,132,000	-	-	-	-	-	-	4,132,000
Main System Capital Improvement Fees, Treatment portion			7,822,000	560,000	560,000	560,000	560,000	560,000	400,000	11,022,000
Main System Capital Improvement Fees, Transmission portion			500,000	500,000	-	-	-	-	-	1,000,000
Septage Loan			1,600,000	-	-	-	-	-	-	1,600,000
Total Funding Sources			23,105,100	7,718,500	1,745,000	1,578,000	1,453,000	1,310,000	975,000	37,884,600

Treatment Plant Upgrades**T1. TMDL Study for Support of Site-Specific Water Quality Standards (FY 08 – FY 22)**

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.

T3. TMDL Offsite Nutrient Reduction Project – Additional Site – (FY 19 – FY22)

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

T5. Land Acquisition & Permitting to Extend Effluent Flow Limitations Beyond Stream Discharge (FY 09 – FY 23)

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 (FY 18 – FY 20)

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 (FY 13 – FY 17)

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. Thus funding sources are Operating Revenue, Capital Projects Reserves, State of Delaware Revolving Fund Planning Grant, State of Delaware Revolving Fund/RZED and USDA Loans.

T7B. Air Blower System Optimization (FY 17 – FY18)

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.

Treatment Plant Upgrades Continued**T8C. Biosolids Capacity Expansion with Waste Activated Sludge Screens (FY 18)**

This project considers the options available for biosolids capacity expansion including 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. Screens will be required to remove debris and undesirable materials. The project will include design and construction. The funding sources are Working Capital Reserves and Main System Impact Fees.

T9. Site Lighting Replacement (FY 17)

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.

T12. Clarifier Improvements: Sludge Blanket Detectors for 4 units (FY 17)

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 (FY 17)

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 funding source is Working Capital Reserves.

T14. Replace Influent Bar Rake#2 (Influent Building) (FY 18)

This project will replace the old bar screen with a new bar screen of a modern and robust design with 6mm openings which requires very little maintenance and captures more trash and debris. The old screen is approx. 14 to 15 years old and the cost to repair it is almost as much as the cost of a new machine. The funding source is Working Capital Reserves.

T15A. South Aeration Basin Diffusers Replacement (FY 18)

Replacement and rehabilitation of the south aeration basin diffusers is required. The diffuser sheaths have inefficient oxygen transfer as they are at the end of their life cycle. Sheath replacement will increase O₂ transfer and efficiency thereby saving on electricity. The cost is based on the North Aeration Basin replacement & rehabilitation project completed in July 2017. The replacement schedule for diffuser sheath membranes is 5 to 7 years. The funding source is Working Capital Reserves.

T15B. South Aeration Basin Liner Replacement (FY17)

The project will replace the liner and venting system of the South Aeration Basin with a polyurea liner. The Funding Source is Working Capital Reserve.

Treatment Plant Upgrades Continued**T16. Site Improvements – Replace Paved Surfaces (FY 18 – FY 19)**

This project involves the milling of existing roadways and excludes new pavement installed during the Capacity Expansion and Nutrient Removal project. The area of concern is the entire front half of the Regional Resource Recovery Facility. The funding source is Working Capital Reserves.

T17. Sandfilter Covers For Cells & Cascade (FY 18 – FY 21)

This project requires a removable/retractable cover over all filter cells to prevent sunlight from causing uncontrolled algae growth. The funding source is Operating Revenue.

T18. Clarifier Improvement – Weir Covers (FY 20 – FY 21)

The project will provide covers over the weirs of the clarifiers to prevent algal growth by preventing sunlight contact in these areas. Algal growth within the clarifiers causes maintenance problems in the sand filter and the ultra-violet disinfection system. The covers will reduce maintenance of the clarifiers and downstream infrastructure. The funding source is Operating Revenue.

T19. Solids Handling Building Roof (FY17)

The project will replace the roof of Building I which was the original solids processing building with digesters. The funding source is Working Capital Reserve.

T20A. North Aeration Basin Diffuser Replacement (FY 17)

The project refurbished and/or replaced diffusers in the North Aeration Basin. The basin contains 26 lines with 18 diffusers. Each diffuser has 5 sheaths/sleeves. All diffuser sheaths/sleeves were replaced. The replacement schedule for diffuser sheath membranes is 5 to 7 years. The funding source is Working Capital Reserves. The project was completed in July 2017.

T20B. North Aeration Basin Liner and Venting (FY 19 – FY 21)

The project will replace the geotextile liner and venting in the North Aeration Basin with a polyurea liner. The original geotextile liner was installed in 1994. The NAB liner was partially replaced with new material at the bottom and 3 feet up the sides in 2005. The life expectancy of the existing liner material is 15 to 20 years with a warranty during the first 10 years. Portions of the existing liner are now over 20 years old. The funding source is Operating Revenue.

T21. Aeration Basin Diffuser Replacement (FY 22 – FY 23)

The project will allow the diffusers to be maintained by refurbishing and/or replacing diffusers. Each basin contains 26 lines with 18 diffusers. Each diffuser has 5 sheaths/sleeves. The replacement schedule for diffuser sheath membranes is 5 to 7 years. The funding source is Operating Revenue.

T22. Clarifiers 3 & 4 Mechanism Replacement (FY22 – FY 23)

The project will replace the mechanical equipment at Clarifiers 3 & 4. The funding source is Operating Revenue.

Conveyance System Expansion and Upgrades

CS4. Pipeline Condition Assessment (FY 17 – FY 19)

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

Sanitary Sewer Districts

SSD2B. Double Run Area: Hilltop Area Sanitary Sewer Expansion – Phase 2 (FY 16)

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 are USDA Loan and a USDA Grant.

SSD3. Milford Neck Area Sanitary Sewer Expansion (FY15 – FY16)

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 (FY 15)

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 will address Paris Villa to serve 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 (FY 16)

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 will address London Village to serve 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 (FY 20 – FY 21)**

This project involves the purchase and installation of a new pump in Fiscal Year 2021. No control upgrade is required. This unit typically has a five (5) year replacement cycle schedule. Replacement previously scheduled for Fiscal Year 2018 has been delayed until Fiscal Year 2021 based on pump condition. The condition will be re-evaluated during the Fiscal Year 2019 budget cycle. The funding source is Operating Revenue.

P2B. Pump Station 3 (Dover) New Pump for Position 3 (FY 16)

This project is a purchase of new pump for position 3. The funding source is Operating Revenue. The project was not pursued in Fiscal Year 2016 and funding was reallocated to the Odor Control Project for Pump Station 3 and Pump Station 4.

P2C. Pump Station 3 (Dover) Wetwell Capacity Improvements (FY17 – FY 18)

There has been ongoing concern that the wet well capacity at this pump station is reaching its limit, due to increased flows. In order to eliminate sanitary sewer overflows (SSOs) and increase pump cycle times, the County is investigating 3 options: pump size increases, wet well capacity increase and/or addition of an equalization tank. Any one or all three items may be required to be accomplish the goal of reducing or eliminating SSOs which occur during heavy rains and high flows. The funding source is Main System Capital Improvement Fees, Transmission.

P2E. Pump Station 3 (Dover) Wet Well Isolation Valve (FY 19)

This project, scheduled for Fiscal Year 2021, is for the purchase and installation of a 36 inch isolation valve on the influent line to wet well at Pump Station 3. The valve's purpose is to stop flow into the wet well for maintenance. In the past, staff has attempted to utilize inflatable plugs but they are not rated for the pressure and a failure could be life threatening to staff. Funding is Operating Revenue.

P3. Pump Station 4 (Rising Sun) Pump Replacement (FY 18)

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

P3B. Pump Station 4 (Rising Sun) Suction Valve Replacement (FY 19)

The funding source is Operating Revenue.

P4. Pump Station 7 (Milford) Lead Pump Replacement (FY 18)

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.

Pump Station Upgrades Continued**P5. Pump Station 14 (Isaacs) Lead Pump Replacement (FY 20)**

This project, scheduled for Fiscal Year 2020, will replace the lead pump at Pump Station 14 that was installed in Fiscal Year 2013. Typical replacement is 5 years, but the pump is in good condition. The funding source is Operating Revenue.

P8. Replace Emergency Power Generator for Various Pump Stations (FY18 – FY 23)

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 Spare Pumps for Various Pump Stations (FY 18 – FY 23)

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 (FY 17 – FY 20)

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) (FY13 – FY 16)

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.

P12. Pump Station 2 Pump #3 Replacement (FY 22)

This project, scheduled for Fiscal Year 2022, the Pump in the #3 position is an original pump from the 1970's is in need of replacement with new, properly sized more efficient model. With the future completion of the Route 13 Force Main Slip lining project, this replacement would give us a useful backup pump with the proper design for the new conditions. The funding source is Operating Revenue.

EquipmentE1. Loader (FY 19)

This project will replace an existing piece of equipment. The funding source is Operating Revenue.

E3. Pumper Truck (FY 17 – FY 18)

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

E4. Farm Tractor (FY 21)

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

E5. Dump Truck (FY 19 – FY 20)

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

E6. Portable Pumps (FY 20 – FY 21)

This project is the purchase portable pumps. Purchase of 4" diameter and 6" diameter pumps allows more versatility to meet field conditions for flow and adequate head. The funding source is Operating Revenue.

E7. Flatbed Dump Truck (FY 19 – FY 20)

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

Landfill Fund

Function

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

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

The HLCC's total potential cash out budget covering 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Beginning Fund Balance	\$ 562,656	\$ 558,904	\$ 553,580	\$ 544,080
Revenues				
Interest	4,327	3,152	1,200	3,200
Contribution from HLCC	1,725	2,204	-	-
Total	6,052	5,356	1,200	3,200
Expenses				
Legal & Consulting	2,875	3,756	3,500	4,000
Equipment/Depreciation	2,190	2,190	2,200	2,200
Indirect Costs	4,739	4,734	5,000	5,100
Total	9,804	10,680	10,700	11,300
Estimated Ending Fund Balance	\$ 558,904	\$ 553,580	\$ 544,080	\$ 535,980

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 138 active street light districts comprising approximately 14,107 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Operational Insurance	171	170	300	300
Indirect Costs	50,300	48,967	50,800	52,300
Administrative Services	120,894	124,677	131,100	135,200
Office Supplies	73	435	100	100
Legal & Contractual Services	341	242	500	500
Vehicle Expenses	804	1,029	1,700	1,700
Electric Company Charges	761,794	788,441	812,200	815,300
Total	\$ 934,377	\$ 963,961	\$ 996,700	\$ 1,005,400

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2019	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name					
1	Briar Park	141	10,948	11,762	11,400	13,700
2	Kent Acres	135	7,223	7,509	7,200	7,200
3	Rodney Village	380	26,480	27,773	26,700	26,700
4	Capitol Park	212	17,796	18,635	17,400	17,400
6	Richardson Estates	22	1,165	1,206	1,200	1,200
8	Moores Lake	236	17,883	19,013	18,300	18,300
9	Old Mill Acres I	64	3,858	4,040	3,900	3,900
10	Northridge	128	8,160	7,909	7,400	7,200
11	Brookdale Heights	61	4,680	5,316	5,200	6,400
13	Windswept	58	4,659	5,313	5,200	6,500
14	Star Hill	174	9,436	9,803	9,200	10,900
20	Generals Greene	97	4,474	5,029	4,800	4,800
21	Tamarac/Burwood	31	3,016	3,415	3,900	3,700
22	Sheffield Farms	121	8,277	9,329	9,300	11,500
23	Kentbourne	52	5,233	5,931	6,600	6,700
24	Eagles Nest	99	6,688	7,128	6,900	6,900
25	Old Mill Acres II	77	6,139	6,436	6,300	6,300
26	Pennwood	141	11,123	11,844	11,300	11,300
27	Hidden Acres	95	9,643	10,946	12,500	12,000
28	Windy Way	53	2,783	2,703	2,600	2,500
39	Brookfield	166	11,874	16,390	18,700	17,900
41	Stonegate	180	15,091	17,166	19,400	18,800
42	John-Charlton Estates	56	5,544	6,273	6,900	7,100
44	Wild Quail	185	8,459	8,045	6,800	7,000
48	Sandy Hills	175	12,610	13,991	15,500	15,600
49	Pleasant Woods	19	1,106	1,073	1,000	1,000
51	Normansmeade	60	3,416	3,330	3,300	3,100
54	Winding Ridge	46	2,702	2,618	2,500	2,400
55	Kentwood	284	10,687	11,090	10,900	10,900
56	Riverview Estates	167	8,053	7,799	7,700	7,300
57	Jonathans Landing	174	8,242	8,041	7,900	7,500
58	Misty Pines	56	6,538	7,440	8,400	8,200
59	South Glen	27	1,535	1,495	1,500	1,400
60	Summerfield Village	18	1,532	1,507	1,500	1,400
61	Carlisle Village IV	63	3,022	3,092	2,900	2,800
62	Canterville	39	1,828	1,789	1,700	1,700
63	Church Creek	135	9,824	11,066	12,400	12,000
64	Meadow Ridge	30	1,994	1,949	1,900	1,800
66	Magnolia Meadows	67	4,006	3,897	3,800	3,600
67	Moores Meadows	111	10,532	11,956	13,200	13,300
68	The Orchards	176	17,389	20,096	23,300	22,300
71	Oaknoll	69	4,097	4,015	3,900	3,700
72	Fields of Magnolia	51	4,531	5,143	5,900	5,600
73	Pleasant Hill Farms	89	7,392	8,380	9,500	9,200

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

Street Light District		Number of Customers Estimated for FY 2019	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name					
74	Chimney Hill	221	12,633	12,299	12,000	11,400
75	Dykes Branch	239	18,112	20,658	23,100	22,200
76	Crystal Creek	18	1,362	1,331	1,300	1,200
77	Meadowbrook Acres	182	7,287	6,484	6,000	7,300
78	Village of Wild Quail	84	4,656	4,559	4,500	4,300
79	Hunters Ridge	65	4,161	4,060	4,000	3,800
80	Maplehurst	13	1,102	1,069	1,100	1,000
81	Doe Run	31	2,987	3,384	3,900	3,700
83	Cardinal Hills	65	4,528	4,423	4,300	4,100
84	Rolling Meadows	85	4,737	4,621	4,700	4,400
85	Village Drive	16	945	928	900	900
86	Twelve Oaks	42	5,981	6,311	6,100	6,100
87	Carlisle Village I, II, III	173	8,306	8,069	7,900	7,500
88	Planters Woods	100	5,859	5,630	5,500	5,200
89	Garrison Lake West/Fairway	27	1,858	1,816	1,800	1,700
90	Traybern	43	3,996	4,541	5,200	5,000
92	Wynn Wood	182	18,043	20,567	23,400	22,600
93	Mt. Vernon Estates	76	5,755	6,486	7,400	7,100
94	Jacksons Ridge	52	4,529	5,191	5,700	5,900
95	Planters Run	80	4,505	5,042	5,700	5,500
96	Pleasant Valley	40	2,794	2,725	2,600	2,500
97	Stag Crossing	42	2,474	2,418	2,200	2,300
98	Fernwood	73	5,168	5,965	6,300	6,400
99	Burtonwood Village	96	5,662	5,528	5,400	5,200
100	Chestnut Ridge	36	2,246	2,192	2,100	2,100
101	Lakeshore Village	459	25,032	24,068	24,100	22,800
102	Pheasant Pointe II	61	3,558	3,459	3,300	3,200
103	Brenford Station	217	10,586	10,291	10,100	9,600
104	Rockland Hills	82	4,625	4,530	4,400	4,200
105	Greenview/Highview Acr.	102	10,453	11,042	10,700	10,700
106	Grand Oaks	95	7,496	7,867	7,700	7,700
107	Rockland West	45	2,806	2,726	2,700	2,600
108	Derbywood	34	3,081	3,496	3,900	3,800
109	Otter Run	53	3,409	3,319	3,300	3,100
110	Twin Willows	158	8,618	8,388	8,200	7,800
111	Grandview Meadows	53	5,421	6,164	7,000	6,800
112	Quail Landing	86	7,614	8,609	9,800	9,400
113	Riverside	83	7,960	9,046	10,300	10,000
114	Wicksfield	202	14,221	14,052	13,900	13,600
115	Stonewater Creek	37	2,871	2,792	2,700	2,600
118	Weatherstone Crossing	99	6,575	7,507	7,900	10,400
120	Chestnut Ridge Sec 2	56	3,411	3,315	3,300	3,100
121	Pine Ridge	91	4,537	4,410	4,300	4,100
122	Heritage Trace	174	7,680	7,857	7,300	7,400
123	Providence Hill	29	1,837	1,788	1,800	1,700

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

Street Light District		Number of Customers Estimated for FY 2019	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name					
124	Stone Ridge	81	6,515	6,838	6,700	6,700
126	Country Field	60	6,149	7,011	8,100	7,600
127	Pinehurst Village	152	6,626	7,678	7,100	7,000
128	Laureltowne	100	3,919	3,911	3,800	3,600
129	Point Landing	156	4,760	3,680	3,500	4,500
130	Harmony Hill	31	1,722	1,922	2,100	2,100
131	The First Tenth	15	1,395	1,461	1,400	1,400
132	Estates at Wild Quail	98	17,778	19,232	17,500	17,100
133	Longacre Village	236	20,915	21,927	15,800	21,700
134	Whitetail Run	142	10,160	11,578	11,300	14,500
135	Brenford Woods	110	3,862	3,773	3,700	3,600
136	Hampton Hills	47	8,003	9,880	10,900	10,400
137	Jockey Hollow	137	4,668	4,919	4,700	5,100
138	Satterfield	174	15,936	13,611	15,400	11,800
139	Spring Meadow	246	7,644	7,286	7,200	6,700
140	Meadows at Chestnut Ridge	118	4,859	4,740	4,600	4,500
141	Townsend Fields	105	3,113	4,348	5,300	5,100
142	Massey's Mill	25	-	79	-	1,700
143	Olde Field Village	98	2,087	2,351	2,300	4,000
144	Breeders Crown Farm	63	4,602	5,181	5,700	5,800
145	Courseys Point	92	2,991	3,390	2,400	3,300
146	Garrison Circle	29	1,305	1,284	1,300	1,200
147	Rsrv Chestnut Ridge	331	18,315	19,912	18,500	18,100
149	Timber Mills	86	3,456	3,379	3,300	3,200
150	Pintail Point	38	4,827	4,760	4,700	4,600
151	Champions Club Johnathans Landing	265	9,384	9,417	8,800	10,200
152	Roesville Estates	74	3,672	3,716	3,500	3,300
153	Barrett Farms	41	14,192	4,768	5,400	5,200
156	Mount Friendship	6	-	-	-	500
157	Village of Eastridge	158	7,773	10,546	10,500	10,800
158	Willowwood	293	10,829	12,058	11,200	11,100
161	Hazel Farm	203	30,623	22,453	34,700	30,900
163	Pickering Point	48	1,977	1,927	1,900	1,800
164	Quail's Nest	80	5,379	6,025	6,800	6,600
165	Hunters Run	41	5,935	6,787	7,700	7,500
166	Lynnwood Village	42	3,625	4,037	4,600	4,500
167	Dogwood Meadows	102	4,752	4,635	4,600	4,300
168	Fiddlers Creek	40	3,094	3,536	4,000	3,900
169	Village of Noble Pond	266	18,697	22,938	23,200	25,900
170	East Bay Point	38	4,628	5,229	5,900	5,800
171	Wood Field	226	13,955	13,602	13,400	12,500
172	Willow Grove	44	4,333	5,339	5,900	5,800
173	Robin Hill	18	1,328	1,290	1,300	1,200
175	Fox Hollow	59	2,122	2,154	2,100	2,000
176	Victoria Meadows	17	1,384	1,718	1,900	1,900
177	Green Hill Farm Estates	40	2,633	2,879	3,000	3,600
178	Alexanders Village	48	-	1,936	900	2,800
179	Derby Shores	17	-	-	-	1,900
180	Hidden Brook	54	-	172	500	1,400
	Grand Total	14,107	929,067	970,997	996,700	1,005,400

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name				
1	Briar Park	75.96	82.95	80.63	97.27
2	Kent Acres	52.43	54.73	53.59	53.59
3	Rodney Village	68.43	71.70	70.22	70.22
4	Capitol Park	81.90	83.93	81.93	81.95
6	Richardson Estates	52.77	54.82	53.86	53.73
8	Moores Lake	75.64	79.29	77.47	77.47
9	Old Mill Acres I	60.19	62.89	61.50	61.58
10	Northridge	63.60	61.55	58.13	56.61
11	Brookdale Heights	76.45	86.10	85.08	105.68
13	Windswept	79.76	90.26	89.28	111.93
14	Star Hill	51.91	53.27	52.80	62.83
20	Generals Greene	45.22	50.43	49.38	49.43
21	Tamarac/Burwood	96.69	109.13	126.10	119.95
22	Sheffield Farms	68.08	76.88	76.63	94.79
23	Kentbourne	99.52	113.43	126.54	128.06
24	Eagles Nest	67.38	72.00	70.11	70.11
25	Old Mill Acres II	79.58	83.55	81.60	81.54
26	Pennwood	78.35	82.11	80.22	80.24
27	Hidden Acres	100.97	115.07	131.84	126.55
28	Windy Way	52.24	50.81	49.92	47.45
39	Brookfield	86.86	98.49	112.37	108.13
41	Stonegate	83.77	95.24	107.87	104.37
42	John-Charlton Estates	98.97	111.86	123.59	126.45
44	Wild Quail	45.71	43.40	36.67	37.89
48	Sandy Hills	72.03	79.95	88.55	89.31
49	Pleasant Woods	58.03	56.35	55.26	52.58
51	Normansmeade	56.93	55.50	54.38	51.97
54	Winding Ridge	58.63	56.86	55.29	52.34
55	Kentwood	37.63	39.05	38.35	38.33
56	Riverview Estates	47.90	46.70	45.85	43.78
57	Jonathans Landing	47.23	46.04	45.13	43.16
58	Misty Pines	116.43	132.86	150.86	146.36
59	South Glen	56.50	55.19	54.33	51.42
60	Summerfield Village	84.28	82.46	80.72	76.61
61	Carlisle Village IV	47.93	46.75	45.82	43.84
62	Canterville	46.17	45.34	44.41	42.46
63	Church Creek	72.17	81.50	92.21	89.23
64	Meadow Ridge	66.47	64.97	63.80	60.97
66	Magnolia Meadows	59.66	58.07	57.00	54.12
67	Moores Meadows	94.82	105.74	120.45	119.74
68	The Orchards	98.79	114.00	132.34	126.51
71	Oaknoll	59.24	57.90	56.73	54.02
72	Fields of Magnolia	88.85	100.81	114.76	110.49
73	Pleasant Hill Farms	83.04	94.14	106.85	103.30

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name				
74	Chimney Hill	57.06	55.55	54.30	51.78
75	Dykes Branch	75.61	85.30	96.69	92.99
76	Crystal Creek	75.45	73.84	72.89	68.57
77	Meadowbrook Acres	35.44	33.23	41.73	39.89
78	Village of Wild Quail	55.38	54.12	53.15	50.72
79	Hunters Ridge	63.99	62.43	61.28	58.17
80	Maplehurst	83.73	82.15	81.00	75.87
81	Doe Run	96.34	109.11	124.45	120.34
83	Cardinal Hills	69.56	67.81	66.26	63.10
84	Rolling Meadows	55.61	54.12	55.50	51.74
85	Village Drive	58.63	57.87	54.94	53.53
86	Twelve Oaks	142.36	150.26	146.36	146.26
87	Carlisle Village I, II, III	47.69	46.45	45.60	43.54
88	Planters Woods	57.97	56.10	54.86	52.24
89	Garrison Lake West/Fairway	68.16	67.09	64.96	62.30
90	Traybern	92.94	105.61	120.12	115.92
92	Wynn Wood	99.11	112.80	128.36	123.94
93	Mt. Vernon Estates	75.36	85.19	96.83	93.24
94	Jacksons Ridge	87.08	99.12	110.52	112.56
95	Planters Run	56.20	63.00	70.81	68.55
96	Pleasant Valley	69.60	68.10	66.22	63.01
97	Stag Crossing	58.90	57.21	52.79	55.52
98	Fernwood	69.23	77.95	86.19	87.38
99	Burtonwood Village	58.97	57.53	56.46	53.71
100	Chestnut Ridge	62.33	60.89	59.44	59.44
101	Lakeshore Village	54.42	52.41	52.57	49.72
102	Pheasant Pointe II	58.33	56.39	54.17	52.37
103	Brenford Station	48.55	47.27	46.41	44.29
104	Rockland Hills	56.40	55.11	54.12	51.52
105	Greenview/Highview Acr.	102.44	107.84	105.15	105.13
106	Grand Oaks	78.81	82.59	80.70	80.70
107	Rockland West	62.35	60.57	59.08	56.74
108	Derbywood	90.47	102.09	115.79	111.97
109	Otter Run	64.14	62.53	61.37	58.29
110	Twin Willows	54.47	53.01	52.03	49.53
111	Grandview Meadows	102.23	116.31	132.34	128.07
112	Quail Landing	88.06	99.88	113.40	109.78
113	Riverside	95.90	108.93	123.99	119.91
114	Wicksfield	70.39	69.56	68.99	67.50
115	Stonewater Creek	77.57	75.35	73.70	70.06
118	Weatherstone Crossing	107.78	123.07	130.02	105.18
120	Chestnut Ridge Sec 2	60.87	59.20	58.13	55.09
121	Pine Ridge	49.35	47.79	46.96	44.86
122	Heritage Trace	51.53	49.93	49.04	42.31
123	Providence Hill	63.33	61.66	60.45	57.32

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name				
124	Stone Ridge	80.31	84.42	82.39	82.34
126	Country Field	102.40	116.70	135.55	125.98
127	Pinehurst Village	51.76	50.46	46.64	46.03
128	Laureltowne	39.19	39.09	38.37	36.90
129	Point Landing	37.38	36.52	35.95	28.98
130	Harmony Hill	55.44	61.52	69.26	66.92
131	The First Tenth	92.72	97.22	95.10	94.82
132	Estates at Wild Quail	181.26	195.74	178.47	174.26
133	Longacre Village	93.26	92.81	66.89	91.98
134	Whitetail Run	80.33	91.88	89.45	102.42
135	Brenford Woods	35.05	34.30	33.75	32.53
136	Hampton Hills	170.23	198.11	231.83	221.33
137	Jockey Hollow	42.77	41.13	40.15	36.92
138	Satterfield	119.30	94.52	106.92	67.78
139	Spring Meadow	31.05	29.58	29.14	27.35
140	Meadows at Chestnut Ridge	41.16	40.11	39.40	37.81
141	Townsend Fields	58.72	58.21	50.82	48.52
142	Massey's Mill	-	-	-	66.43
143	Olde Field Village	40.91	40.12	37.87	40.60
144	Breeders Crown Farm	72.93	82.08	90.72	91.99
145	Courseys Point	42.12	47.08	33.59	36.34
146	Garrison Circle	44.98	44.28	43.76	41.46
147	Rsrv Chestnut Ridge	63.57	60.72	55.97	54.71
149	Timber Mills	40.12	39.20	38.56	36.91
150	Pintail Point	127.03	125.26	124.05	121.21
151	Champions Club Johnathans Landing	50.30	45.71	45.06	38.52
152	Roesville Estates	49.62	47.99	47.04	44.94
153	Barrett Farms	102.25	116.24	132.15	127.65
156	Mount Friendship	-	-	28.50	85.08
157	Village of Eastridge	73.28	79.81	66.30	68.30
158	Willowwood	43.70	41.02	38.33	37.77
161	Hazel Farm	150.64	110.50	170.91	152.00
163	Pickering Point	41.19	40.15	39.42	37.87
164	Quail's Nest	67.01	75.30	85.13	82.35
165	Hunters Run	144.75	165.54	188.10	181.79
166	Lynnwood Village	86.30	96.08	108.38	107.52
167	Dogwood Meadows	46.58	45.43	44.62	42.61
168	Fiddlers Creek	77.36	87.90	98.88	98.10
169	Village of Noble Pond	82.97	87.00	87.11	97.50
170	East Bay Point	121.45	137.29	156.00	152.53
171	Wood Field	61.68	59.99	59.43	55.29
172	Willow Grove	98.48	121.34	133.75	130.77
173	Robin Hill	73.56	71.67	70.05	66.64
175	Fox Hollow	35.97	36.51	36.00	34.48
176	Victoria Meadows	81.41	101.06	111.85	114.09
177	Green Hill Estates	105.32	115.16	120.48	89.03
178	Alexanders Village	-	48.00	18.63	58.71
179	Derby Shores	-	-	-	111.00
180	Hidden Brook	-	46.00	58.83	25.92

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 140 active Trash Collection Districts. The Fiscal Year 2019 budget projects approximately 14,478 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Operational Insurance	514	511	500	500
Indirect Costs	50,300	48,967	50,800	52,300
Administrative Services	116,668	129,278	151,700	137,300
Office Supplies	11,086	241	500	500
Operating Supplies	71	165	-	-
Furniture & Equipment	-	1,460	149,900	500
Legal & Contractual Services	5,418	9,476	500	500
Vehicle Expenses	2,413	3,159	4,500	4,500
Miscellaneous	114	115	500	500
Trash Collection	3,025,908	3,426,207	3,931,900	3,610,300
Capital Expenditures	63,927	107,966	39,800	639,700
Total	\$ 3,276,419	\$ 3,727,545	\$ 4,330,600	\$ 4,446,600

Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2019	Yard Waste	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name						
1	Briar Park	141	Y	36,629	36,203	44,100	44,100
2	Kent Acres	139	Y	36,119	36,009	43,400	43,400
3	Rodney Village	396	Y	101,950	102,875	123,800	123,800
4	Capitol Park	211	Y	53,775	54,267	65,900	64,100
5	Taylor Estates	53	Y	13,703	13,567	16,600	16,600
6	Richardson Estates	37	Y	9,447	9,435	11,600	11,600
7	Woodland Beach	60	N	14,009	13,440	17,100	17,100
8	Moore's Lake	564	Y	144,044	143,778	175,900	176,300
9	South Old Mill Road	193	Y	48,607	49,215	60,300	60,600
10	Northridge Trailer Park	123	Y	31,397	31,491	38,400	38,400
11	Brookdale	60	Y	15,342	15,468	18,800	18,800
12	S Dover Manor	313	Y	80,152	80,912	97,800	97,800
14	Star Hill	264	Y	70,241	70,472	82,800	82,500
15	Woodbury	62	N	13,973	13,900	17,600	17,600
16	Richardson Circle/Holly Circle	96	N	22,171	22,029	27,300	27,300
17	Orchard/Hillside/Cntrbry Trails	136	N	30,594	30,487	38,700	38,700
18	Felton Heights	84	Y	21,750	21,697	26,300	26,300
19	Royal Grant	221	Y	56,036	55,999	68,400	69,100
20	Generals Greene	96	Y	24,958	25,179	30,000	30,000
24	Eagles Nest	103	Y	26,334	26,265	32,200	32,200
25	Old Mill Acres II	87	Y	22,216	22,189	27,200	27,200
27	Hidden Acres	95	Y	24,308	24,255	29,700	29,700
28	Brighton Place/Windy Way	54	Y	13,839	13,804	16,900	16,900
29	Hickory Dale	208	Y	53,006	53,457	65,000	65,000
30	Cypress Gardens	114	Y	29,489	29,373	35,600	35,600
31	DuPont Manor	72	Y	18,505	18,498	22,500	22,500
32	Garrisons Lake I	86	Y	21,775	21,702	26,600	26,900
33	Lakewind	72	N	15,731	15,919	20,500	20,500
34	Woodshaven	145	Y	37,660	37,097	45,300	45,300
35	Hazelwood	40	Y	10,496	10,137	12,200	12,500
36	Hunters Point	86	Y	21,981	21,973	26,900	26,900
37	Artis Drive	61	N	13,764	13,700	17,400	17,400
38	North Magnolia	247	Y	62,576	62,922	76,900	77,200
39	Brookfield	148	Y	37,748	37,867	46,300	46,300
40	Bakers Choice	56	Y	14,535	14,496	17,500	17,200
41	Stonegate	180	Y	45,937	45,961	56,300	56,300
43	Green Briar	32	Y	8,228	8,217	10,000	10,000
44	Wild Quail	177	Y	45,150	45,204	55,300	55,300
45	Messina Hill	49	Y	12,625	12,579	15,300	15,300
46	South Camden	151	Y	38,598	38,586	47,200	47,200
47	Persimmon Lane	57	N	12,725	12,728	16,200	16,200
48	Sandy Hills	176	Y	44,138	44,880	55,000	55,000
49	Pleasant Woods	26	N	5,842	5,830	7,400	7,400
50	West Magnolia	50	N	11,167	11,161	14,200	14,200
51	Normansmeade	59	Y	15,045	15,045	18,400	18,400

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

Trash Collection District		Number of Customers Estimated for FY 2019	Yard Waste	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name						
52	Foxhall/Courtside	34	N	7,481	7,633	9,700	9,700
53	Winmil	32	Y	8,191	8,202	10,000	10,000
54	Winding Ridge	45	Y	11,392	11,487	14,100	14,100
56	Riverview Estates	225	Y	57,776	57,459	70,300	70,300
57	Jonathans Landing	169	Y	39,482	41,975	51,900	52,800
58	Misty Pines	64	Y	16,113	16,069	19,700	20,000
61	Carlisle Village IV	63	Y	16,070	16,861	19,700	19,700
63	Church Creek	130	Y	33,214	33,150	40,600	40,900
64	Meadow Ridge	30	Y	7,650	7,650	9,400	9,400
65	Beaver Runne II	72	Y	18,410	18,360	22,500	22,500
66	Magnolia Meadows	70	Y	17,888	17,877	21,900	21,900
67	Moore's Meadows	126	Y	31,521	31,801	39,100	39,400
68	The Orchards	163	Y	40,806	40,873	50,000	50,900
69	Bowers Beach	118	Y	31,241	30,408	36,900	36,900
70	Baileys	42	N	9,426	9,373	11,900	11,900
71	Oaknoll	69	Y	17,660	17,616	21,600	21,600
72	Fields of Magnolia	51	Y	13,005	13,009	15,900	15,900
73	Pleasant Hill Farms	96	Y	24,484	24,530	30,000	30,000
74	Chimney Hills	221	Y	56,447	56,447	69,100	69,100
78	Village of Wild Quail	77	Y	19,646	19,658	24,100	24,100
79	Hunters Ridge	65	Y	16,583	16,583	20,300	20,300
81	Doe Run	31	N	6,913	6,916	8,800	8,800
82	St. Jones Commons	143	Y	36,534	36,511	44,700	44,700
83	Cardinal Hills	69	Y	17,618	17,652	21,600	21,600
84	Rolling Meadows	85	Y	21,740	21,709	26,600	26,600
86	Twelve Oaks	42	Y	10,714	10,710	13,100	13,100
88	Planters Woods	100	Y	25,785	25,565	31,300	31,300
90	Traybern	43	Y	10,965	10,965	13,400	13,400
91	Frederica West	53	N	11,979	11,937	15,100	15,100
92	Wynn Wood	182	Y	46,414	46,492	56,900	56,900
93	Mount Vernon Estates	78	N	17,464	17,428	22,200	22,200
94	Jacksons Ridge	52	N	11,599	11,673	14,800	14,800
95	Planters Run	80	N	17,877	17,847	22,800	22,800
96	Pleasant Valley	40	N	8,953	8,923	11,400	11,400
97	Stag Crossing	44	N	9,812	9,816	12,500	12,500
98	Fernwood	73	N	16,589	17,060	20,800	20,800
99	Burtonwood Village	96	Y	24,484	24,503	30,000	30,000
100	Chestnut Ridge	92	N	20,533	20,516	26,200	26,200
101	Lakeshore Village	459	Y	117,199	117,097	143,400	143,400
102	Pheasant Pointe II	61	Y	15,555	15,616	19,100	19,100
103	Brenford Station	203	Y	51,340	51,782	63,400	63,800
104	Rockland Hills	77	Y	18,618	18,856	23,100	24,100
106	Grand Oaks	95	Y	24,256	24,290	29,700	29,700
107	Rockland West	45	N	10,035	10,035	12,800	12,800
109	Otter Run	53	N	11,852	11,836	15,100	15,100
110	Twin Willows	153	Y	38,560	38,711	47,500	47,800
111	Grandview Meadows	54	N	12,049	12,042	15,400	15,400

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

Trash Collection District		Number of Customers Estimated for FY 2019	Yard Waste	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name						
112	Quail Landing	58	Y	13,147	13,984	17,200	18,100
113	Riverside	81	Y	20,145	20,145	24,700	25,300
114	Wicksfield	197	Y	50,243	50,239	61,600	61,600
115	Stonewater Creek	35	N	7,455	7,601	9,700	10,000
116	Wolf Creek	28	N	5,582	5,824	7,400	8,000
117	Irish Hill	105	Y	26,848	26,798	32,800	32,800
118	Weather Stond Crossing	42	Y	5,997	8,920	11,600	13,800
122	Heritage Trace	144	Y	29,348	33,480	41,900	45,000
123	Providence Hills	27	Y	6,885	6,916	8,400	8,400
126	Country Field	60	Y	15,311	15,318	18,800	18,800
127	Pinehurst Village	131	N	27,860	28,149	35,800	37,300
128	Laureltowne	93	Y	19,918	21,812	27,200	29,400
129	Point Landing	86	Y	15,419	18,675	23,400	27,800
130	Harmony Hill	18	N	3,035	3,123	4,000	5,100
132	Estates at Wild Quail	42	N	7,560	8,386	11,100	12,500
133	Longacre Village	230	N	43,243	49,088	63,700	65,400
135	Brenford Woods	110	Y	26,662	27,415	33,800	34,400
136	Hampton Hills	41	Y	10,316	10,577	12,800	12,800
137	Jockey Hollow	124	Y	20,679	26,130	33,100	40,900
138	Satterfield	122	N	20,301	24,024	31,000	34,700
139	Spring Meadow	244	N	54,455	54,472	69,400	69,400
140	Meadows at Chestnut Rdg.	118	Y	28,503	29,762	36,600	36,900
141	Townsend Fields	41	N	7,362	7,979	10,500	12,500
143	Olde Field Village	40	N	4,497	5,539	7,400	12,800
144	Breeders Crown Farms	63	Y	14,983	16,074	19,700	19,700
145	Coursey's Pointe	64	Y	10,137	12,963	16,900	21,900
147	Reserve at Chestnut Ridge	331	Y	66,367	75,312	95,000	106,300
149	Timber Mills	86	N	18,784	19,070	24,500	24,500
151	Champions Club	198	N	30,542	37,539	49,200	58,300
152	Roesville Estate Sec 1 & 2	56	Y	14,301	14,280	17,500	17,500
153	Barrett Farm	40	N	4,088	5,451	7,700	11,400
155	Deer Meadows	42	Y	10,725	10,729	13,100	13,100
157	Village of Eastridge	105	N	13,103	19,190	24,800	32,100
158	Willowwood	260	N	50,781	54,476	70,000	75,100
159	Plymouth Place	6	N	613	1,152	1,400	1,700
161	Hazel Farms	162	N	28,944	32,270	41,500	46,900
163	Pickering Pointe	48	Y	12,271	12,240	15,000	15,000
165	Hunters Run	29	N	1,096	3,924	5,700	8,500
166	Lynnwood Village	29	N	4,541	5,414	7,100	8,300
167	Dogwood Meadows	49	N	5,552	7,429	9,400	14,200
168	Dickinson Creek	33	N	4,011	5,974	8,000	10,200
169	Village of Noble Pond	176	N	31,913	35,647	45,800	51,500
170	East Bay Point	38	N	7,465	8,023	10,500	10,800
173	Robin Hill	18	Y	4,605	4,590	5,600	5,600
177	Green Hill Farms	24	Y	1,430	2,988	4,100	8,400
178	Alexanders Village	48	Y	12,343	12,258	15,000	15,000
180	Hidden Brook	11	Y	-	43	-	3,400
Grand Total		14,478		3,417,604	3,505,169	4,330,600	4,446,600

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 DeDOT right-of-way. Maintenance is completed in coordination with the Kent Conservation District for a fee to be billed by the County on the annual property tax bills of individual lot/unit owners.

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

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

There are currently 22 active Stormwater Maintenance Districts. The Fiscal Year 2019 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 FY19	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name					
1	Deer Meadows	42	1,764	1,176	1,100	1,000
2	Brenford Woods	126	4,620	3,080	3,000	3,100
3	Moore's Meadow	100	5,292	3,528	3,500	2,800
4	Timber Mills	86	2,408	2,408	2,400	2,400
5	Mill Creek Branch	36	1,008	1,008	1,000	1,000
6	Maple Glen	46	1,260	1,260	1,200	1,300
7	Beaver Runne II	37	1,036	1,036	1,000	1,000
8	Spring Meadow	246	6,888	6,888	6,900	6,900
9	Lakeshore Village West	107	2,996	2,996	3,000	3,000
10	Winding Ridge	45	1,288	1,288	1,300	1,300
11	Fox Hall West	46	-	1,932	1,300	1,300
12	Misty Pines	56	-	2,352	1,600	1,600
13	Brenford Station	217	-	9,114	6,100	6,100
14	Burtonwood Village	96	-	4,030	2,700	2,700
15	Garrison Lake Green	313	-	13,146	8,800	8,800
16	Victoria Meadows	21	-	588	600	600
17	Breeders Crown	63	-	1,764	1,700	1,700
18	Four Seasons	47	-	1,204	1,300	1,200
19	The Meadows at Chestnut Ridge	118	-	4,312	3,300	3,300
19	Chestnut Ridget Section 1	36	-	-	1,000	1,000
20	Pintail Point	38	-	-	1,000	1,000
	Sub-Total - Residential	1,922	28,560	63,110	53,800	53,100
Stormwater Management - Commercial		Number of Customers	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
#	Name					
WC18	Four Seasons	4	-	4,050	4,000	4,000
	Sub-Total Commercial	4	-	4,050	4,000	4,000
	Grand Total	1,926	28,560	67,160	57,800	57,100

Expenses: Stormwater Maintenance

Departmental Expenses	Actual FY 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Administrative Services	2,466	5,942	4,100	4,400
Operational Expenses	735	850	41,400	40,400
Capital Expenditures	-	-	12,300	12,300
Total	\$ 3,201	\$ 6,792	\$ 57,800	\$ 57,100

<h2 style="margin: 0;">Internal Service Medical Benefits Fund</h2>
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Health care and dental benefits are available to all full-time active employees. The County also provides post-retirement health care benefits to all employees who retire from active service with the County.

Effective 7/1/18, employees and non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% a month in advance for individual coverage (phantom rate) 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 2016	Actual FY 2017	Amended FY 2018	Adopted FY 2019
Beginning Fund Balance	\$ 900,897	\$ 557,645	\$ 528,280	\$ 528,280
Revenues				
Employer Contributions Medical	2,870,263	3,842,199	4,372,000	4,752,300
Employer Contributions Dental	141,194	144,740	147,300	166,700
OPEB Contribution	614,204	749,789	792,200	1,156,700
Employee Contributions Medical	458,452	589,617	645,100	580,500
Employee Contributions Dental	59,988	68,832	68,500	76,800
Retiree Contributions Medical	57,435	24,723	59,000	71,200
Retiree Contributions Dental	16,434	17,442	19,000	22,000
COBRA Contributions Medical	5,681	5,593	6,200	6,200
Medicare Part D	74,035	-	-	-
Interest Income	84	921	800	6,100
Total	\$ 4,297,770	\$ 5,443,856	\$ 6,110,100	\$ 6,838,500
Expenses				
Medical Insurance	4,397,541	5,231,694	5,863,100	6,582,900
Claims - Dental	217,497	215,987	220,000	230,000
Reimbursables	145	195	300	300
Administration Fees	21,367	21,820	22,700	17,000
Trustee Fees	2,972	1,912	2,000	2,300
Contractual	1,500	1,613	2,000	6,000
Total	\$ 4,641,022	\$ 5,473,221	\$ 6,110,100	\$ 6,838,500
Estimated Ending Fund Balance	\$ 557,645	\$ 528,280	\$ 528,280	\$ 528,280



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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 \$3,024,582 for Fiscal Year 2019. The budgeted General Fund portion of the Fiscal Year 2019 pension contribution is \$2,310,982 and the budgeted Sewer Fund portion is \$713,600.

Pension Fund Balance 6/30/16		\$ 34,913,222
Revenues 2017		
Investment Income	181,145	
Employee/Employer Contributions		
General Fund	1,685,560	
Sewer Fund	480,900	
Net Appreciation(Depreciation) in Fair Value of		
Investments	3,797,374	
Total		\$ 6,144,979
Expenditures 2017		
Pension Benefits	2,399,015	
Administration Costs	128,267	
Consultant	26,000	
Actuary Fees	40,200	
Foreign Tax	260	
Total		\$ 2,593,742
Fund Balance 6/30/2017		\$ 38,464,459

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 The 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 2019 is \$1,044,233 and the budgeted Sewer Fund liability is \$322,400.

Other Post-Retirement Fund Balance 6/30/16		\$ 14,221,832
Revenues 2017		
Investment Income	425,195	
Employee/Employer Contributions		
General Fund	605,311	
Sewer Fund	179,800	
Net Appreciation(Depreciation) in Fair Value of		
Investments	1,077,175	
Total		\$ 2,287,481
Expenditures 2017		
Pension Benefits	758,564	
Administration Costs	7,207	
Total		
		\$ 765,771
Fund Balance 6/30/2017		\$ 15,743,542



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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.

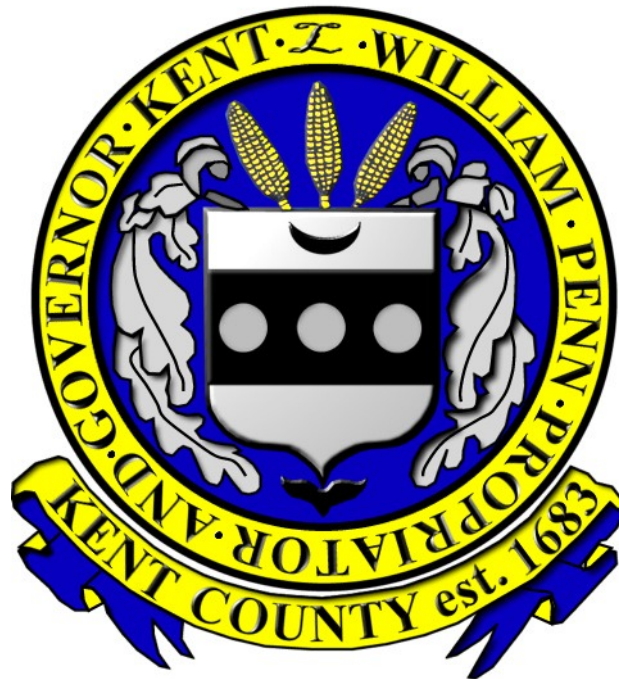
Reserve - Funds that can not be appropriated for expenditure or that are legally segregated for a specific future use.

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



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