



Michael J. Petit de Mange, AICP
County Administrator

Office of the Administrator

Kent County
Administrative Complex
555 Bay Road
Dover, Delaware 19901
(Handicapped Accessible)
(302) 744-2305
FAX: (302) 736-2279

LIBRARY SERVICES: *Promoting Literacy & Access to Knowledge*

Dear Citizens:

On February 2, 2019 the Kent County Division of Library Services celebrated the arrival of our brand new Mobile Library Unit, affectionately nicknamed “*Linus*” (pictured on the Cover). This significant capital investment in Library Services is an expression of the commitment of Kent County Levy Court to provide outstanding public services for our Residents.

In 1988, Levy Court established the Kent County Division of Library Services and began to offer regional bookmobile services. The County-wide bookmobile service quickly gained popularity with Citizens and remains in high demand throughout the County as an important and valued resource that reaches cities, small towns, and rural communities with access to a wide range of quality library materials throughout the year.

Linus is the 4th generation Kent County Bookmobile and replaces 3rd generation “*Lucy*” our former bookmobile which was retired in 2018 after 24 Years of service. The new Mobile Library will continue our tradition of delivering books, periodicals, audio-books, and movies to residents throughout the County on a weekly basis. As a contemporary bookmobile, *Linus* is equipped with a Mobile Wi-Fi Hot Spot to provide patrons with access to the Internet, along with onboard public access computer workstations, limited printing services, and a retractable awning for expanded outdoor space during warm weather months.

On behalf of Kent County Levy Court and our Division of Library Services, I would like to invite all Citizens to get to know *Linus* and Kent County Public Library, “*The Friendly Library on the Highway*”. A complete schedule of Library Services and Events can be found on our website at www.co.kent.de.us/kc-library. At Kent County, we endeavor to provide high quality facilities and outstanding customer service at a value that exceeds expectations. We believe that *Linus* is another example of our commitment to you our Citizens.

We welcome your feedback on *Linus* and all facilities and services provided by Kent County as we strive for continual improvement in the delivery of meaningful services for our Citizens. Thank you.

Sincerely,

Michael J. Petit de Mange, AICP
County Administrator

“Serving Kent County With Pride”

KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2020
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. Jeffrey W. Hall

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

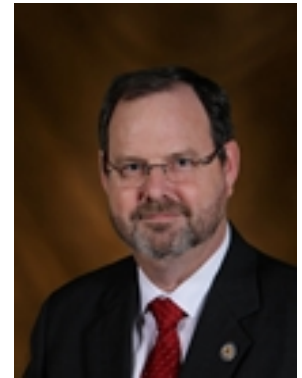
(302) 242-2572



Hon. Jeffrey W. Hall
2nd Levy Court District

240 S. Shore Drive
Dover, DE 19901

(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

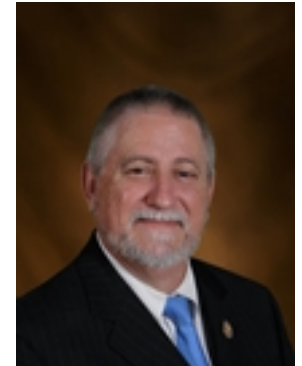
(302) 943-7328



Hon. Glen M. Howell
6th Levy Court District

24 Meadow Ridge
Pkwy
Dover, DE 19904

(302) 531-8832



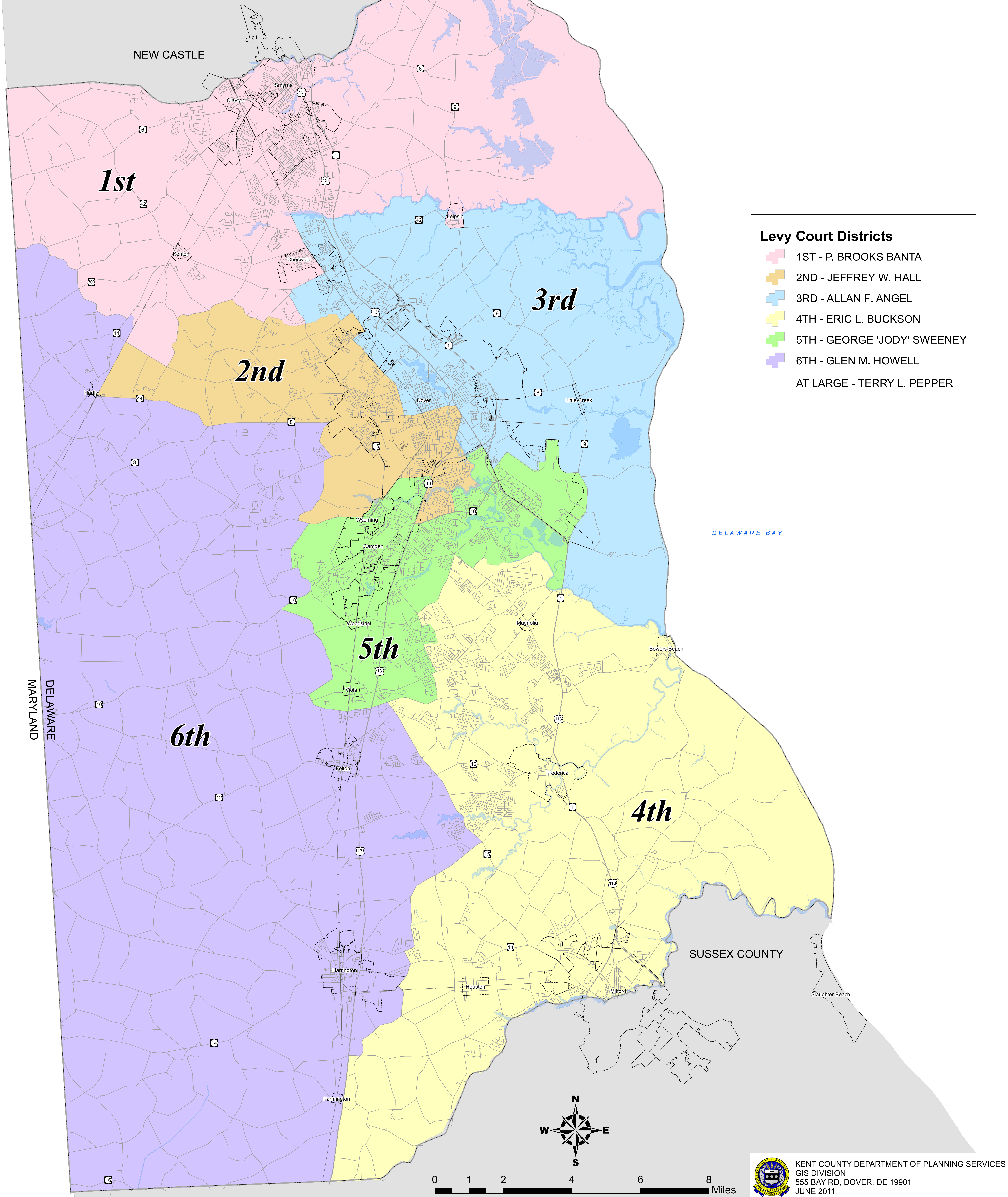
Hon. Terry L. Pepper
Vice-President
At Large

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 - JEFFREY W. HALL
- 3RD - ALLAN F. ANGEL
- 4TH - ERIC L. BUCKSON
- 5TH - GEORGE 'JODY' SWEENEY
- 6TH - GLEN M. HOWELL
- AT LARGE - TERRY L. PEPPER

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INTRODUCED BY: Jeffrey W. Hall
DATE INTRODUCED: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

ORDINANCE 19-03

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2019.

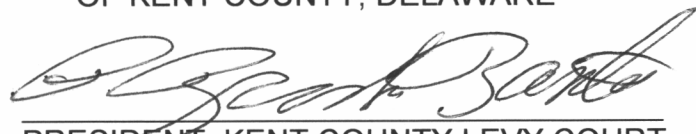
THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2020 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, 2019 and ending June 30, 2020. The "Kent County Levy Court Fiscal Year 2020 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 14th DAY OF MAY, 2019

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, 2019, and ending June 30, 2020.

**KENT COUNTY LEVY COURT
FISCAL YEAR 2020 BUDGET
FOR THE LIBRARY TAX DISTRICT**

Proposed Property Tax Revenue	\$ 701,000 =====
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Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$ 701,000 =====

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTED DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

ORDINANCE 19-04

An Ordinance adopting the annual operating budget of Kent County, Delaware for the fiscal year beginning July 1, 2019

WHEREAS, The Kent County Levy Court Fiscal Year 2020 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, Streetlight Fund, Trash Collection Fund, Storm-water Maintenance Fund, Medical Trust Fund, Pension Fund, and Retiree Benefits Fund.

WHEREAS, The Kent County Levy Court Fiscal Year 2020 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 2020 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

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 14th DAY OF MAY, 2019

ATTEST: 
CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2020 Budget, for the fiscal year beginning on July 1, 2019, and ending June 30, 2020.

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

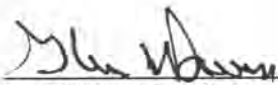
RESOLUTION 3735
FY 2020 PROPERTY TAX RATE

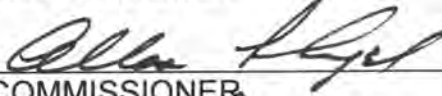
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2020 to be 30.0 cents.

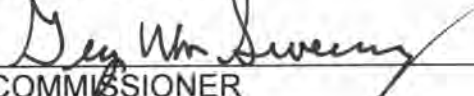
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


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, 2019, 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 14th day of May, A.D. 2019.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



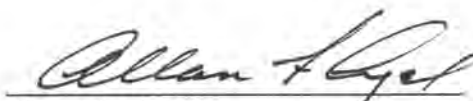
President, Kent County Levy Court



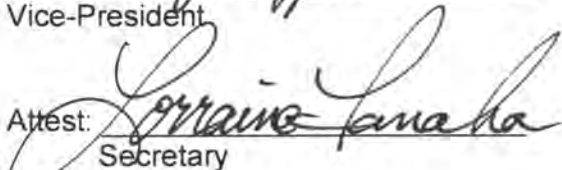
Commissioner



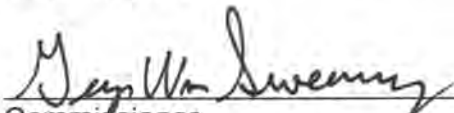
Vice-President



Commissioner

Attest: 

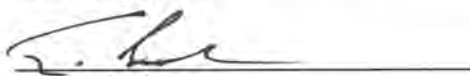
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3735

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

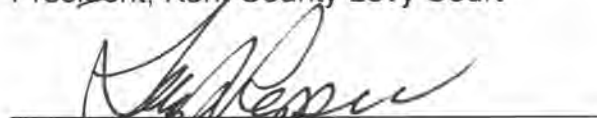
RESOLUTION 3736
FY 2020 OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2020 to be 4.4 cents.

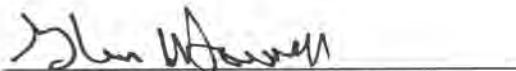
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



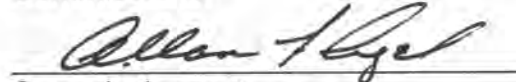
President, Kent County Levy Court



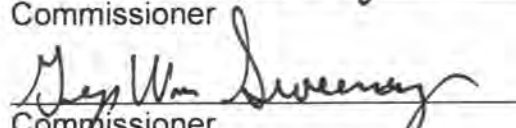
Vice-President



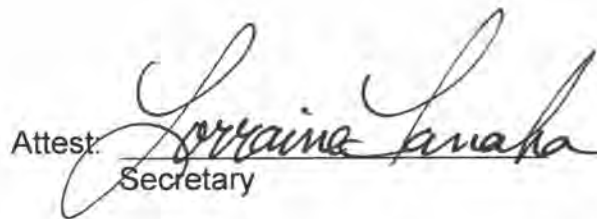
Commissioner



Commissioner




Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

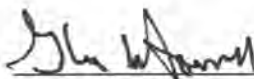
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2019, 4.4 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their 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 14th day of May, A.D. 2019.

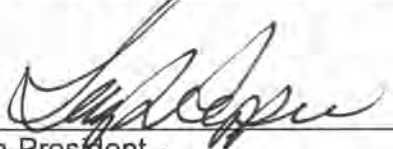
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



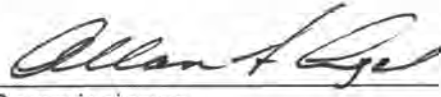
President, Kent County Levy Court



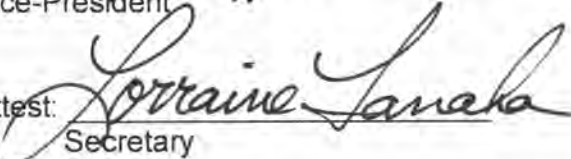
Commissioner



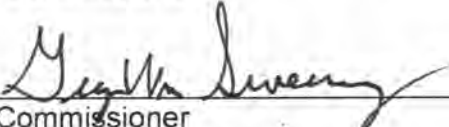
Vice-President



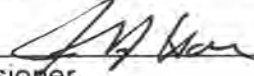
Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3736

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

**RESOLUTION 3737
FY 2020 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 2020 to be 5.7 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



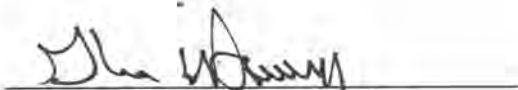
President, Kent County Levy Court



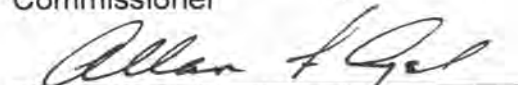
Vice-President

Attest: 

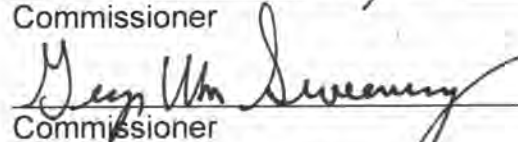
Secretary



Commissioner



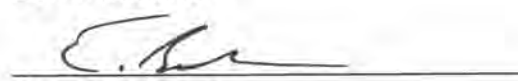
Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

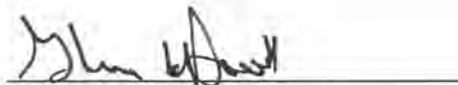
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2019, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 14th day of May, A.D. 2019.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



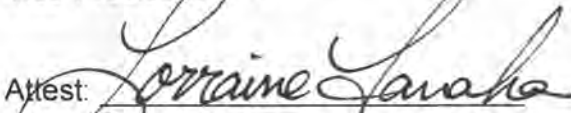
Commissioner



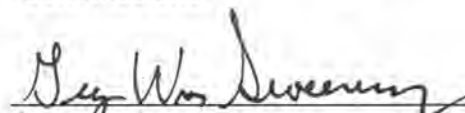
Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3737

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

**RESOLUTION 3738
FY 2020 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 2020 to be 6.5 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



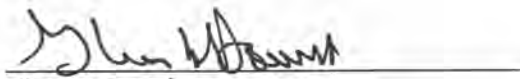
President, Kent County Levy Court



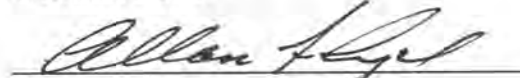
Vice-President

Attest: 

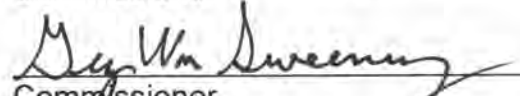
Secretary



Commissioner



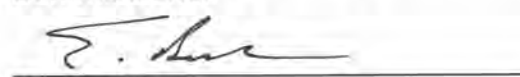
Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

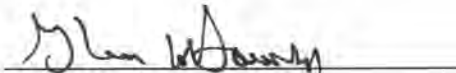
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2019, 6.5 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 14th day of May, A.D. 2019.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court



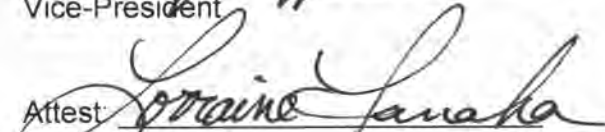
Commissioner



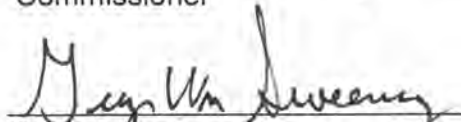
Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3738

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

RESOLUTION 3739


KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2020 be \$2.58 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.



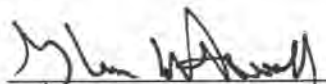
President, Kent County Levy Court




Vice-President

Attest: 

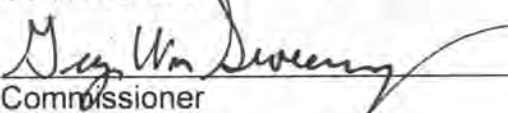
Secretary



Commissioner




Commissioner



Commissioner



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

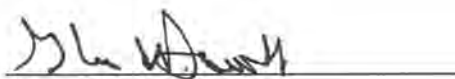
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2019, \$2.58 as a rate upon every One Thousand Gallons (1,000) of sewage transmitted into 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 14th day of May, A.D. 2019.

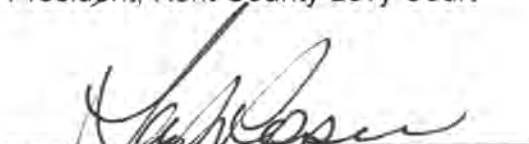
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court



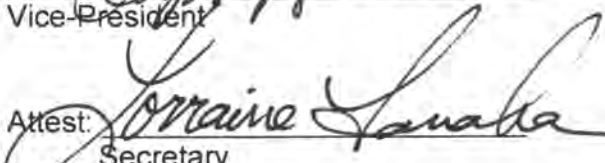
Commissioner



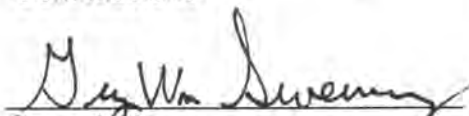
Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3739

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

RESOLUTION 3740

FY 2020 LIBRARY TAX DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2020 to be 3.3 cents.

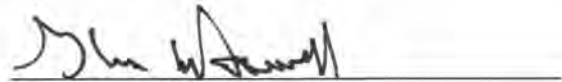
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



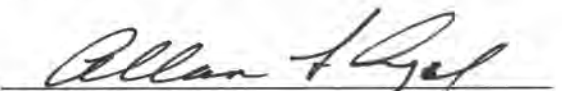
PRESIDENT, KENT COUNTY LEVY COURT



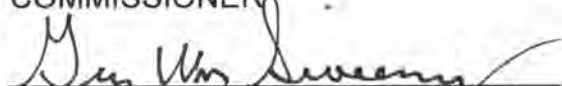
VICE-PRESIDENT



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:

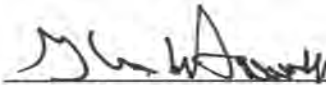
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Library District taxes payable to Kent County for the year beginning July 1, 2019, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 14th day of April, A.D. 2019.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



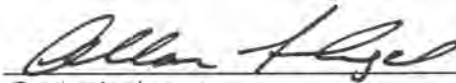
President, Kent County Levy Court



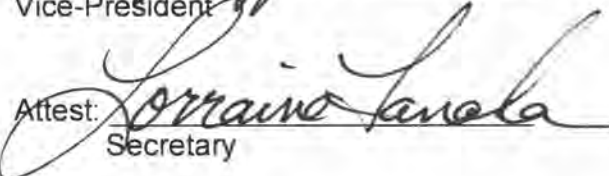
Commissioner



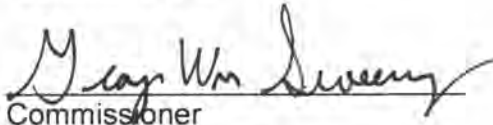
Vice-President



Commissioner

Attest: 

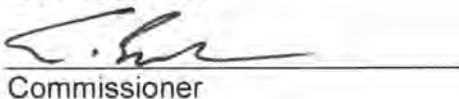
Secretary



Commissioner



Commissioner



Commissioner


Reference: Resolution 3740

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

**RESOLUTION 3741
FY 2020 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2020 to be 7.75 cents.

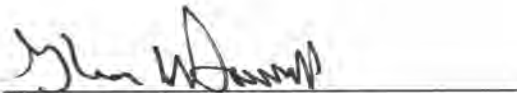
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



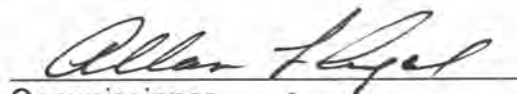
President, Kent County Levy Court



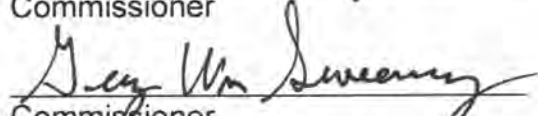
Vice-President



Commissioner



Commissioner



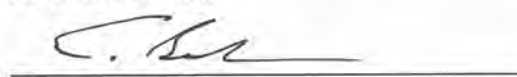
Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

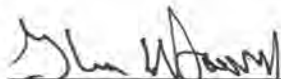
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Milford Library District taxes payable to Kent County for the year beginning July 1, 2019, 7.75 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; 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 14th day of May, A.D. 2019.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



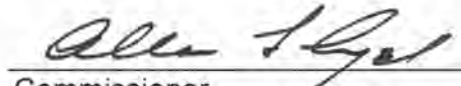
President, Kent County Levy Court



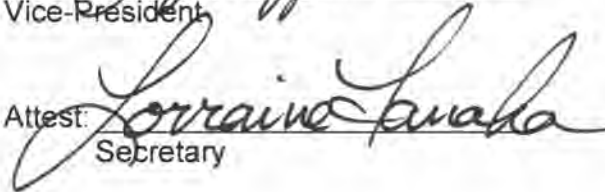
Commissioner



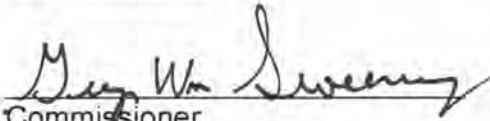
Vice-President



Commissioner

Attest: 

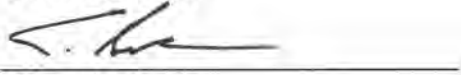
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3741

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: April 23, 2019
PUBLIC HEARING DATE: May 14, 2019
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 14, 2019
EFFECTIVE DATE: July 1, 2019

RESOLUTION 3742

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, 2019.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



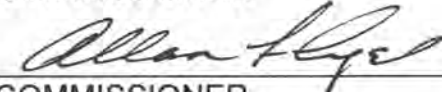
PRESIDENT, KENT COUNTY LEVY COURT



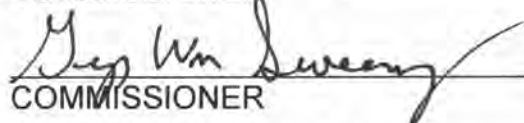
VICE-PRESIDENT



COMMISSIONER



COMMISSIONER



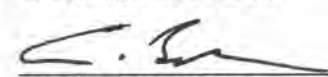
COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

We command you that you collect from the several persons named in the duplicate Sewer Delinquent Accounts by District as of March 31, 2019 annexed hereto for their sewage charges in arrears up to March 31, 2019 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.

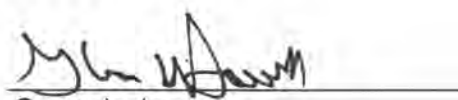
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

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 14th day of May, A.D. 2019.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



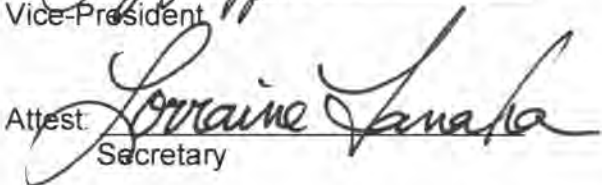
Commissioner



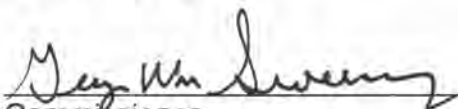
Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3742

KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 181,864 in the year 2019. 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 2020 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, 2019, shall be used as the rate for reimbursement for the first six months of the County's 2020 fiscal year and the GSA rate in effect as of January 1, 2020, 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 2020.
- 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 \$33,422 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 7/1/19, 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 and eligible retirees 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 7/1/19, 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 and shall submit sufficient evidence of Medicare enrollment including Parts A & B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. 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) 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 as established by motion of the Levy Court 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 \$3,408,100 to the Kent County Employee Pension Fund for Fiscal Year 2020. The budgeted General Fund portion of the Fiscal Year 2020 pension contribution is \$2,618,300 and the budgeted Sewer Funds portion is \$789,800.

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 Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,154,449 to the Kent County Other Post-Employment Benefit Fund for Fiscal Years 2020 and 2021. The budgeted General Fund contribution for Fiscal Year 2020 is \$1,649,549 and the budgeted Sewer Fund contribution is \$504,900.
- 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, 2019, all classified and unclassified employees shall receive a two (2) percent cost-of-living increase and the pay ranges contained in the approved pay classification system shall be increased to reflect the two (2) percent cost-of-living increase. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 25) Effective July 1, 2019, all former employees retiring from active service and receiving a pension benefit as of 6/30/2019 from the Kent County Employee Retirement Program shall receive a one (1) percent cost-of-living increase. Former employees vested in the pension program but terminating employment before immediate eligibility to collect said pension and any beneficiary of a former employee receiving a pension benefit as of 6/30/19 shall not receive a cost-of-living increase.
- 26) Effective July, 1, 2019, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and receiving an effective performance appraisal shall be eligible to advance one step (2%); each classified and unclassified employee with no more than one day less than nine months, but not less than three months of County service shall advance one half step (1%); each classified employee and unclassified employee with not more than one day less than three months, of County service shall not receive any step increase. Those remaining employees in position downgraded by 2015 Classification, Compensation & Benefits Study shall be eligible for available step increases within their former grade until achieving the maximum pay rate for the former grade or subsequent downgraded position. In addition, the official pay plan step shall be adjusted as such to reflect the pay rate as applicable.
- 27) No pay increases have been budgeted for temporary, part-time, contractual or seasonal employees except as required by minimum wage laws, 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 in this budget for an additional Custodian (Grade 3) position and an additional Maintenance Worker I (Grade 5) position in the Department of Administration, Facilities Management Office.

- 29) Funding has been included to increase the two (2) Wills' Clerk positions in the Register of Wills Office and one (1) Utility Locator position, in the Department of Public Works – Engineering Division from 35 hours a week to 40 hours a week.
- 30) A vacant Tax Clerk II (Grade 7) position in the Tax Office has been moved to the Accounting Section within the Department of Finance and retitled as an Account Specialist I (Grade 7) position.
- 31) The vacant Manufactured Housing Program Supervisor (Grade 10) position has been retitled as a Building Codes Inspector I (Grade 8) position in the Inspections and Enforcement section within the Department of Planning Services.
- 32) Specific Grant 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 coverage, workers compensation insurance, health, dental and other employee insurances as may be permitted, for the Kent Economic Partnership (KEP) appointed Director. A Grant Terms and Conditions document shall be executed between Kent County Levy Court and the Kent Economic Partnership which shall govern the utilization of said Grant Funding.
- 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 users and residential users 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 users and residential users 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 storm-water 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. 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, 2019 and 2020 budgets.
- 36) Funding has been included in this budget for a new contractual/temporary Naturalist position in the Department of Community Services as well as continuation of funding for several Library Clerks, Recreation Assistants, Seasonal Parks Workers and other such contractual temporary positions as immediate human resources needs dictate.
- 37) Kent County has purchased property located on Rt. 8 west of Dover as an additional Emergency Medical Services station which is expected to be operational in Fiscal Year 2020, following necessary renovations.
- 38) Revenue has been included in this budget to account for a proposed increase of the Recreation Center drop-in (punch card) for use at certain times at the Kent County Recreation Center.



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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 Medical 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 2020 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 2020 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 2020 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 2021 through fiscal year 2024. 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
Storm-water 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 2020 budget process:

Budget instructions distributed by County Administrator	September 13, 2018
Budget submissions due from Cost Center Managers	October 26, 2018
Finance review with Managers	October 31, 2018 through November 30, 2018
Administrator review with Cost Center Managers and Finance Staff	November 21, 2018 through January 24, 2019
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 5, 2019 March 12, 2019 March 19, 2019
Introduce Resolutions for budget hearing (Available for public review)	April 23, 2019
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	May 7, 2019
Budget takes effect	July 1, 2019

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.

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.

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 Storm-water 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.

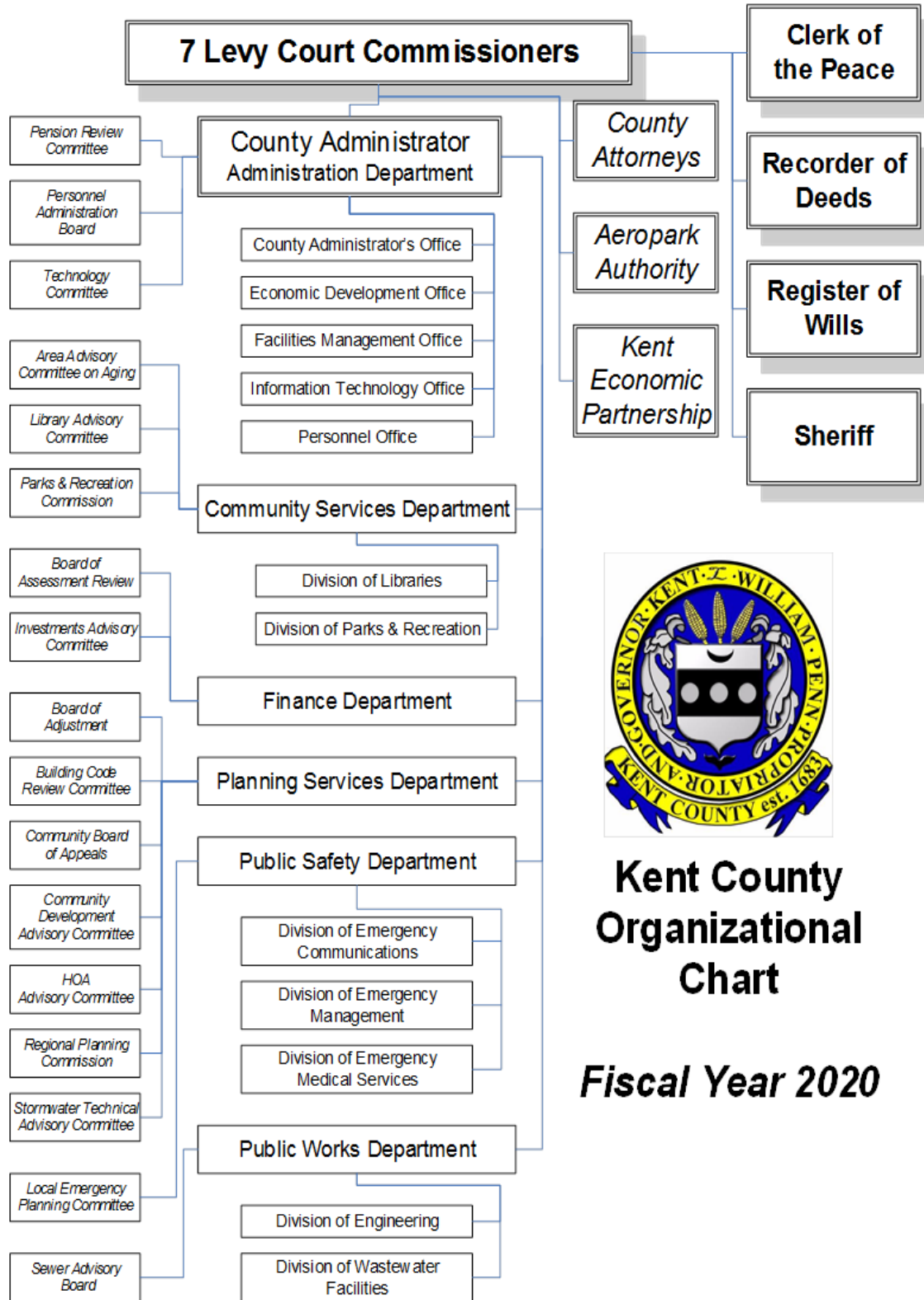
DEPARTMENTAL ORGANIZATION

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, 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 2020 KCLC Organization Chart



Kent County Organizational Chart

Fiscal Year 2020

Position Summary

Cost Centers	FY 2018 Approved	FY 2019 Approved	FY 2020 Approved	FY 2020 Funded
Administration	43	43	45	45
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	14	14
Finance	30	30	30	30
Administration	3	3	3	3
Accounting	11	11	12	12
Tax Section	5	5	4	4
Assessment	11	11	11	11
Community Services	22	22	22	22
Administration	2	2	2	2
Library	7	7	7	7
Recreation	5	6	6	6
Parks	8	7	7	7
Planning Services	36	34	34	34
Administration	2	3	3	3
Geographic Info Systems	5	4	4	4
Inspections & Enforcement	17	17	17	17
Planning	8	6	6	6
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	22	22	22	22
Clerk Of Peace	3	3	3	3
Recorder of Deeds	6	6	6	6
Register Of Wills	5	5	5	5
Sheriff	8	8	8	8
Public Works	70	71	71	71
Engineering	15	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	9	9	9
Grand Totals	302	301	303	303

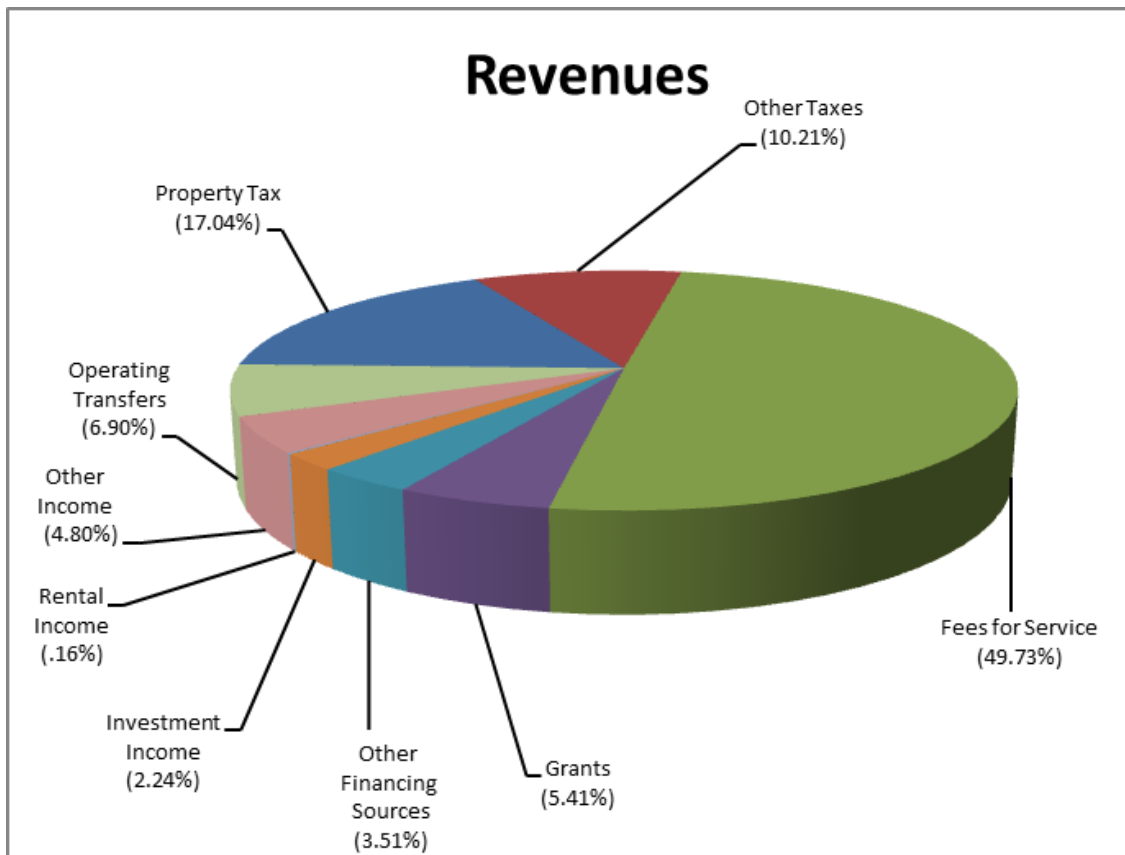
All Funds Summary

Fiscal Year 2020

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 31,608,400	\$ 31,608,400	\$ -
Special Revenue			
Community Development Block Grant	1,661,200	1,661,200	-
FmHA Housing Preservation Grant	25,000	25,000	-
Capital Projects			
General Fund	2,054,200	2,054,200	-
AeroPark	25,500	25,500	-
Proprietary			
Enterprise			
Sewer	20,265,700	20,265,700	-
Sewer Capital Projects	5,111,800	5,111,800	-
Landfill	7,000	11,400	(4,400)
Street Lights	994,700	994,700	-
Trash Collection	4,589,500	4,589,500	-
Stormwater Maintenance	94,700	94,700	-
Internal Service			
Medical Benefits Fund	7,374,600	7,374,600	-
Sub-Total			
Less: Interfund Transfers	(9,029,500)	(9,029,500)	-
Total	\$ 64,782,800	\$ 64,787,200	\$ (4,400)

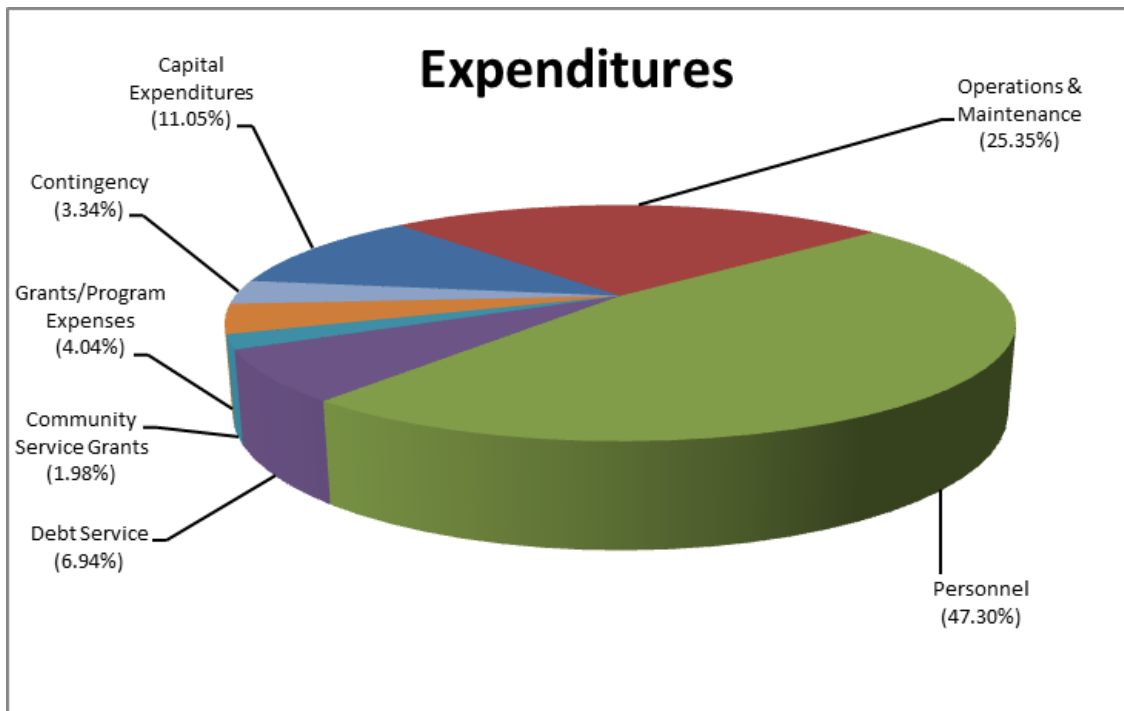
SUMMARY of REVENUE – ALL FUNDS COMBINED

Revenues	
Property Tax	\$ 11,039,300
Other Taxes	6,615,900
Fees for Service	32,219,300
Grants	3,495,300
Other Financing Sources	2,276,700
Investment Income	1,451,900
Rental Income	100,100
Other Income	3,111,500
Operating Transfers	4,472,800
Total	\$ 64,782,800



SUMMARY of EXPENDITURES – ALL FUNDS COMBINED

Expenditures	
Capital Expenditures	\$ 7,166,000
Operations and Maintenance	16,423,200
Personnel	30,640,500
Debt Service	4,494,400
Community Service Grants	1,280,800
Grants/Program Expenses	2,616,400
Contingency	2,165,900
Total	\$ 64,787,200





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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 2020 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.

- 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 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 7/1/19, 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 and eligible retirees 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/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.
- Specific Grant 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 coverage, workers compensation insurance, health, dental and other employee insurances as may be permitted, for the Kent Economic Partnership (KEP) appointed Director. A Grant Terms and Conditions document shall be executed between Kent County Levy Court and the Kent Economic Partnership which shall govern the utilization of said Grant Funding.

- 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 7/1/19, 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 and shall submit sufficient evidence of Medicare enrollment including Part A & Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered coverage for dependents at established rates per month in advance or as established by motion of the Levy Court.
- Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$3,408,100 to the Kent County Employee Pension Fund for Fiscal Year 2020. The budgeted General Fund portion of the Fiscal Year 2020 pension contribution is \$2,618,300 and the budgeted Sewer Funds portion is \$789,800.

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- The biennial actuarial valuation report by The Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,154,449 to the Kent County Other Post-Employment Benefits Fund for Fiscal Years 2020 and 2021. The budgeted General Fund portion of the Fiscal Year 2020 OPEB contribution is \$1,649,549 and the budgeted Sewer Fund's portion is \$504,900.
- 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.
- Revenue has been included in this budget to account for a proposed increase of the Recreation Center drop-in fee (punch card) for use at certain times at the Kent County Recreation Center.

- Effective July 1, 2019, all classified and unclassified employees shall receive a two (2) percent cost-of-living increase and the pay ranges contained in the approved pay classification system shall be increased to reflect the two (2) percent cost-of-living increase. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- Effective July 1, 2019, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and receiving an effective performance appraisal shall be eligible to advance one step (2 percent); each classified and unclassified employee with no more than one day less than nine months but not less than three months of County service shall advance one half step (1 percent); each classified employee and unclassified employee with not more than one day less than three months of County service shall not receive any step increase. Those remaining employees in positions downgraded by the 2015 Classification, Compensation & Benefits Study shall be eligible for available step increases within their former grade until achieving the maximum pay rate for the former grade or subsequent downgraded position. In addition, the official pay plan step shall be adjusted as such to reflect the pay rate as applicable.
- No pay increases have been budgeted for temporary, part-time, contractual or seasonal employees except as required by minimum wage laws, and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 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.
- The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$33,422 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County offices (Chief Deputy and Deputy Positions) shall be compensated in such a 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 a notable duration.

- 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 a fee of \$13.00 per parcel to cover all cost associated with the billing program.
- 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 storm-water 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 use development, the minimum annual fee shall be calculated based upon 10 EDU's.

- In March 2016 the Delaware General Assembly adopted legislation to eliminate the Office of Kent County Comptroller. 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 for the Comptroller's Office in Fiscal Years 2018, 2019 and 2020 budget.
- Funding has been included in this budget for an additional Custodian (Grade 3) position and an additional Maintenance Worker I (Grade 5) position in the Department of Administration, Facilities Management Office.
- Funding has been included to increase the two (2) Wills' Clerks positions in the Register of Wills Office from 35 hours to 40 a week.
- A vacant Tax Clerk II (Grade 7) position in the Tax Office has been moved to the Accounting Section within the Department of Finance and retitled as an Account Specialist I (Grade 7) position.
- A vacant Manufactured Housing Program Supervisor (Grade 10) position has been retitled as a Building Codes Inspector I (Grade 8) position in the Inspections and Enforcement section within the Department of Planning Services.
- Kent County has purchased property located on Rt. 8, west of Dover as an additional Emergency Medical Services station which is expected to be operational in Fiscal Year 2020, following necessary renovations.

- Effective July 1, 2019, all former employees retiring from active service and receiving a pension benefit as of 6/30/19 from the Kent County Employee Retirement Program shall receive a 1% cost-of-living increase. Former employees vested in the pension program but terminating employment before immediate eligibility to collect said pension and any beneficiary of a former employee receiving a pension benefit as of 6/30/19 shall not receive a cost-of-living increase.
- Funding has been included in this budget for a new contractual/temporary Naturalist position in the Department of Community Services as well as continuation of funding for several Library Clerks, Recreation Assistants, Seasonal Parks Workers and other such contractual temporary positions as immediate human resources needs dictate.

General Fund – Fiscal Year 2020 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,727,250,667 as of February 15, 2019, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2020 is \$10,846,300.

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 2020 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 2020 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 thirty percent (30%), 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 LEPC grant is a non-matching grant received from the LEPC board. The costs of the Emergency Management Division are split between the EMPG grant and the LEPC grant.

In Fiscal Year 2020, the EMPG and the LEPC grant awards are not anticipated to be sufficient to cover the related cost share. Therefore the County's budget will absorb the shortfall.

The FmHA Housing and Community Development Block grants are planned to continue without significant change in Fiscal Year 2020.

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 2019.

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 estimated annual salary of \$33,422 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 7/1/19, 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 and eligible retirees 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/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.
- 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 7/1/19, 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 and shall submit sufficient evidence of Medicare enrollment including Part A & B to the Personnel Office at least 30 days before the effective date, or eligibility for retiree/dependent benefits may be withdrawn. 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.

- 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 as established by motion of the Levy Court, or opt out of dental coverage completely.
- The annual actuarial valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$3,408,100 to the Kent County Employee Pension Fund for Fiscal Year 2020. The budgeted General Fund portion of the Fiscal Year 2020 pension contribution is \$2,618,300 and the budgeted Sewer Funds portion is \$789,800.

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 \$2,154,449 to the Kent County Other Post-Employment Benefits Fund for Fiscal Year 2020 and 2021. The budgeted General Fund portion for Fiscal Year 2020 is \$1,649,549 and the Sewer Fund portion is \$504,900.
- Effective July 1, 2019, all classified and unclassified employees shall receive a two (2) percent cost-of-living increase and the pay ranges contained in the approved pay classification system shall be increased to reflect the two (2) percent cost-of-living increase. Said increase to hourly and annual rates will be applied in the manner consistent with the personnel ordinance and payroll software capabilities
- Effective July 1, 2019, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and receiving an effective performance appraisal shall be eligible to advance one step (2%); each classified and unclassified employee with no more than one day less than nine months, but not less than three months of County service shall advance one half step (1%); each classified and unclassified employee with not more than one day less than three months, of County service shall not receive any step increase. Those remaining employees in positions downgraded by the 2015 Classification, Compensation & Benefits Study shall be eligible for available step increases within their former grade until achieving the maximum pay rate for the former grade or subsequent downgraded position. In addition, the official pay plan step shall be adjusted as such to reflect the pay system rates as applicable.

Operating

General insurance costs have been reviewed and are projected to remain at about the same cost as Fiscal Year 2019. 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 office provides maintenance and custodial service for the Kent County Administrative Complex, Public Safety buildings and the Library. The costs for this office 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 office 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 office are allocated to the direct cost centers based on their number of employees.
- 3) **Information Technology** – The Information Technology office 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 office 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 department records revenues and expenditures, maintains the district and contract user's 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.

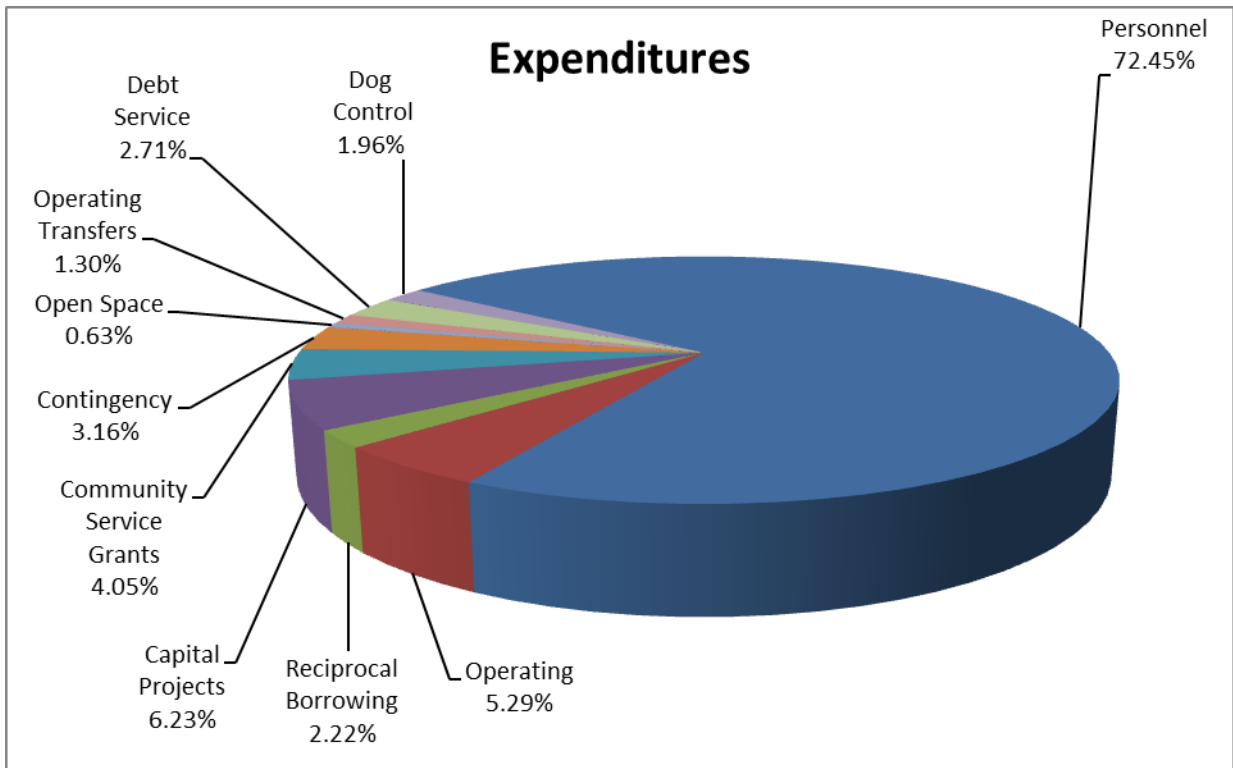
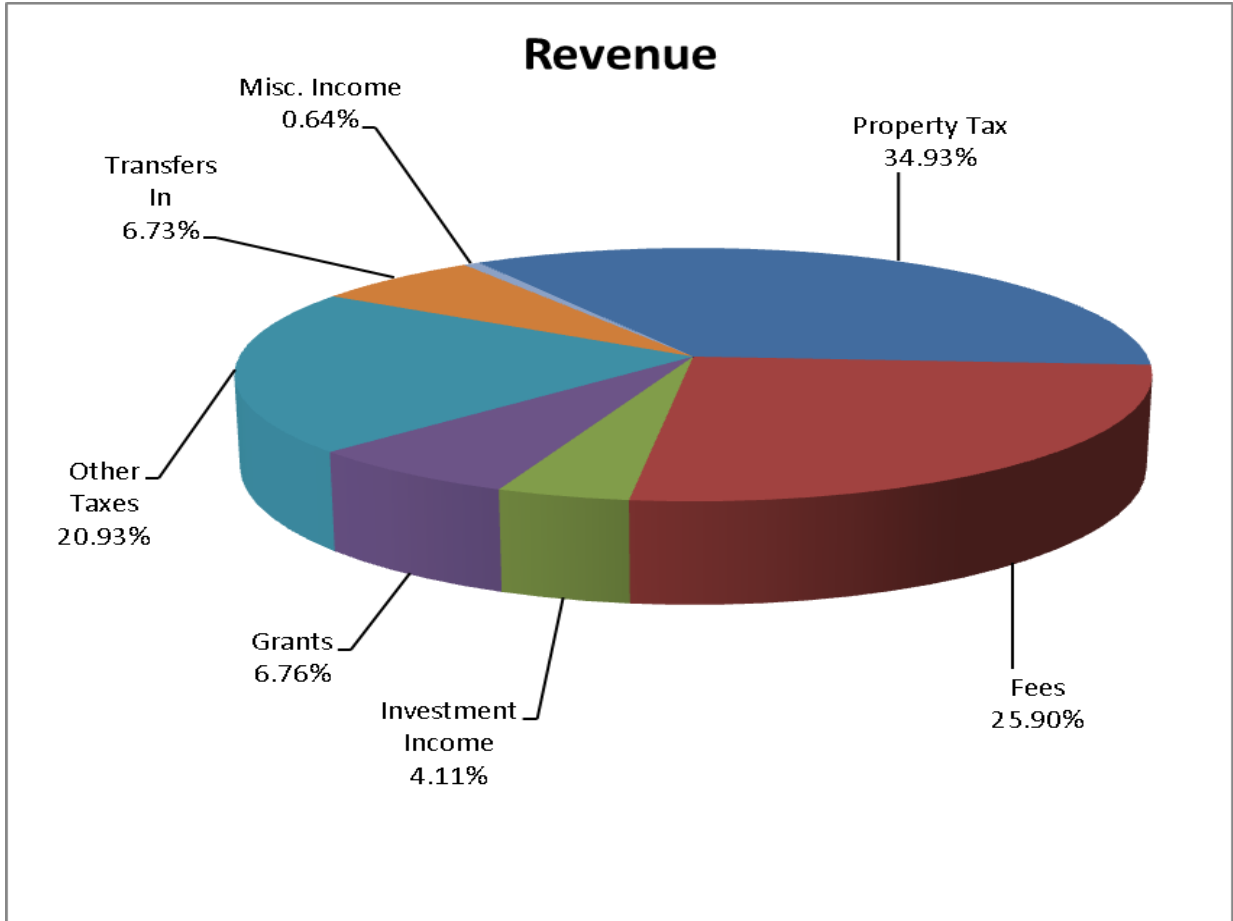
Sheriff Motions/Auction Fees: Sheriff's sales fees range up to \$500.00.

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

Certified Mailing Fees: \$20.00 per mailing.



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Summary of General Fund Revenues

Revenue Description	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Amended FY 2019	Adopted FY 2020
Taxes					
Property Taxes - Current	10,398,272	10,575,526	10,751,100	10,751,100	10,846,300
Property Taxes - Delinquent	176,833	203,450	180,000	180,000	180,000
Library Tax - Current	680,139	694,658	700,000	700,000	701,000
Library Tax - Delinquent	14,256	16,210	14,500	14,500	14,500
Suburban Parks - Current	15,651	15,742	15,300	15,300	15,300
Suburban Parks - Delinquent	23	56	100	100	100
Real Estate Transfer Tax	4,990,351	5,472,284	5,200,000	5,200,000	5,500,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	105,501	119,389	110,000	110,000	115,000
Total Tax Revenue	16,651,041	17,367,330	17,241,000	17,241,000	17,642,200
Payment in Lieu Of Taxes	5,019	11,675	6,000	6,000	13,000
Federal Grants					
Emergency Management Planning Grant	130,918	156,587	163,700	155,569	140,000
State Grants					
LEPC State Grant	65,085	65,800	66,400	66,400	67,200
Planning Grant	100,000	-	-	-	-
DEMA Special Projects Grants	29,489	15,571	-	890	-
Library Standards Grant	170,138	162,835	162,800	168,439	168,400
State Paramedic Grant	1,673,800	961,443	1,515,600	1,515,600	1,761,200
Rat Abatement State Grant	10,000	-	-	-	-
Parks Grant	4,542	12,956	-	-	-
Library Grant	300	1,525	-	5,225	-
Total Grants	2,184,272	1,376,717	1,908,500	1,912,123	2,136,800
Fees for Services					
Animal Fines	600	253	-	-	-
Building Entrance ID's Fees	520	455	500	500	500
Room Rental Fees - Admin Bldg.	3,770	2,546	2,500	2,500	1,800
Non-Photo ID Fees	3,880	4,560	4,000	4,000	3,800
Information Technology Fees	5,362	4,331	5,500	5,500	5,500
Return Check Fees	1,563	2,070	1,800	1,800	1,500
Manufactured Housing Letter Fees	13,920	15,420	14,200	14,200	14,200
Assessment Office Fees	362	489	300	300	300
Park Rental Fees	6,720	6,420	6,500	6,500	6,500
Donation - P&R	1,600	1,803	-	-	-
Payment in Lieu Recreation Space	-	3,888	-	-	-
Recreation Fees	286,591	234,116	265,000	265,000	225,000
Recreation Center Fees	82,137	142,354	108,000	108,000	145,000
Recreation Center Rental Fees	5,306	19,232	-	-	30,000
Recreation CAM Fees	-	28,480	-	-	25,000
Library Room Rental Fees	-	120	-	-	-
Library Fines	9,327	7,965	9,500	9,500	9,000
Library Materials Replacement Fees	1,180	836	800	800	800
Library Copy Fees	5,514	5,539	5,000	5,000	5,000

Revenue Page 2	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Amended FY 2019	Adopted FY 2020
Tax Mapping Fees	2,328	1,162	1,800	1,800	1,000
Street Addressing Fees	14,400	16,125	15,000	15,000	16,000
Inspections & Enforcement Fees	1,279,245	1,353,110	1,400,000	1,400,000	1,400,000
Housing Demolition Reimbursement	3,058	23,583	26,000	26,000	20,000
Grass Cutting Reimbursement	43,881	50,135	39,000	39,000	37,000
Code Enforcement Fines	-	100	300	300	300
Manufactured Housing Demo. Reimb.	17,376	27,281	30,000	30,000	30,000
Planning Applications Fees	90,391	100,675	90,000	90,000	90,000
Planning Maps Fees	-	-	100	100	100
Planning Forms/Documents Fees	800	642	600	600	600
Planning/Zoning Applications Fees	19,350	16,170	19,000	19,000	19,000
Planning Copy Fees	160	232	100	100	100
HOA Administrative Fee	5,304	6,058	5,400	5,400	6,000
Storm-water Management Fees	4,776	3,966	4,500	4,500	7,300
CDBG Bid Packet Fees	25	-	100	100	100
Paramedic Fees - Special Events	117,070	112,367	110,000	110,000	90,000
Dispatch Fees - Special Events	23,977	23,023	24,000	24,000	22,000
Clerk of the Peace Fees	64,650	73,595	70,000	70,000	70,000
Marriage Ceremony Fees	26,300	23,500	25,000	25,000	25,000
Monitions Expenses Reimbursements	53,357	86,499	55,000	55,000	55,000
County Monitions Fees	54,658	54,010	50,000	50,000	50,000
Recorder of Deeds Fees	2,773,318	2,811,152	2,700,000	2,700,000	2,800,000
Recorder of Deeds Copy Fees	78,829	74,518	75,000	75,000	75,000
Recorder of Deeds Printer Copy Fees	21,534	17,428	20,000	20,000	15,000
Recorder of Deeds Technology Fees	-	84,805	-	-	100,000
Real Estate Transfer Tax Processing Fees	138,716	206,620	145,000	145,000	160,000
Local Government Records Maint. Fees	10,111	10,508	10,000	10,000	10,000
Recorders Maintenance Fees	22,786	21,769	22,000	22,000	22,000
State Document Fees	10,236	10,514	10,000	10,000	10,000
Deeds Internet Fees	73,485	79,650	75,000	75,000	80,000
Register of Wills Fees	842,159	753,145	650,000	650,000	650,000
Wills Advertising Reimbursements	8,085	8,475	7,000	7,000	8,000
Wills Copy Fees	4,218	4,778	3,500	3,500	4,000
Sheriff Civil Fees	316,815	287,773	315,000	315,000	300,000
Sheriff Copy Fees	-	107	-	-	100
Sheriff Monitions/Auction Fees	54,904	51,476	54,000	54,000	40,000
Sheriff Fee on Sale	2,276,520	1,849,625	2,000,000	2,000,000	1,500,000
Total Fees For Services	8,881,174	8,725,453	8,476,000	8,476,000	8,187,500
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	139,231	142,779	135,000	135,000	135,000
Interest Income	318,843	989,314	675,000	675,000	1,300,000
Other Revenues	58,547	55,833	45,000	45,000	45,000
Transfer General Fund Policy 30	-	-	50,000	50,000	50,000
Reserve Transfer GF Operating	-	-	350,050	350,050	186,300
Restricted GF to Capital Projects	-	-	-	144,426	-
Beginning Balance Transfer	-	-	-	469,723	-
Reserve Transfer GF RETT for Cap Prj	-	-	-	675,000	869,000
Reserve Transfer GF Bal for Cap Prj	-	25,000	1,940,000	1,940,000	1,020,400
Total Revenues	28,261,313	28,717,287	30,849,750	32,142,522	31,608,400

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Amended FY 2019	Adopted FY 2020
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,079,853	1,102,351	1,211,900	1,211,900	1,277,100
Economic Development	191,735	202,914	92,100	93,885	130,800
Emerging Enterprise Development Center	-	9,103	22,100	22,100	22,100
Information Technology	1,256,061	1,338,181	1,634,400	1,634,400	1,722,400
Personnel	415,534	445,287	619,100	619,100	632,400
Facilities Management	772,381	807,917	854,900	854,900	1,039,400
Legal Services	84,401	88,082	120,000	120,000	120,000
Finance Department					
Finance Administration	339,169	369,825	396,600	396,600	419,400
Accounting Services	886,449	979,438	1,051,600	1,051,600	1,224,800
Tax Section	774,054	858,260	961,100	961,100	936,000
Assessment Division	1,208,974	1,260,098	1,393,900	1,393,900	1,516,800
Community Services					
Community Services Administration	211,564	227,011	238,400	238,400	259,700
Library Services	1,394,275	1,270,075	1,621,500	1,627,825	1,640,800
Library Standards Grant	178,341	154,087	162,800	249,902	168,400
Recreation	1,196,091	1,184,926	1,392,200	1,392,376	1,505,000
Parks	800,104	826,783	851,200	855,074	878,900
Suburban Parks	15,226	15,219	15,300	15,300	15,300
Planning Services					
Planning Services Administration	269,389	288,065	305,900	306,430	470,400
Geographic Information Systems	562,463	603,390	605,700	605,700	650,200
Inspections & Enforcement	1,706,065	1,915,754	2,035,100	2,102,641	2,071,600
Planning Division	1,293,073	1,252,629	1,433,300	1,432,770	1,394,900
Public Safety					
Public Safety Administration	93,414	101,956	108,600	108,600	124,500
Emergency Communications	2,556,270	2,804,935	2,985,400	2,985,400	3,133,600
Mobile Command Center	20,740	19,645	26,200	26,200	29,700
Emergency Medical Services	5,485,101	5,796,015	6,249,900	6,249,900	6,773,400
EMS - Special Event & Non-Reimbursable Costs	565,710	650,119	739,800	740,132	781,500
Emergency Management - EMPG	288,413	312,700	327,300	332,189	336,100
Emergency Management - LEPC	65,500	68,307	66,400	67,794	90,700
Row Offices					
Clerk of the Peace Transcription	84,951	83,297	89,900	89,900	96,600
Clerk of the Peace Marriage	176,845	183,346	203,700	203,700	220,600
Comptroller	57,297	-	-	-	-
Recorder of Deeds	632,030	634,187	682,900	682,900	752,400
Register of Wills	377,981	423,053	442,700	442,700	498,600
Sheriff	587,162	639,141	682,400	682,918	744,300

Expenditure Page 2	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Amended FY 2019	Adopted 2020
Special Grants and Programs					
Open Space Preservation [1]	116,125	101,233	100,000	200,000	200,000
Storm-water Management [2]	-	-	-	199,410	-
Dog Control Support	868,972	761,525	606,300	606,300	618,400
Community Service Grants	1,044,800	1,035,100	1,223,350	1,233,350	1,280,800
Other Expenditures					
Contingency	-	-	1,000,000	990,000	1,000,000
Building Security	65,106	65,016	70,000	70,000	70,000
Debt Retirement	507,516	486,119	551,500	551,500	561,900
Interest Expense	235,138	259,947	192,700	192,700	294,000
Benefit to Retirees	50,377	54,190	58,000	58,000	55,100
Total Unrestricted Funds	28,514,650	29,679,226	33,426,150	33,899,496	35,758,600
Less: Indirect Cost Allocation	(4,976,111)	(5,214,378)	(5,978,400)	(5,978,400)	(6,532,100)
Total Operating Expenditures	23,538,539	24,464,848	27,447,750	27,921,096	29,226,500
Operating Transfers					
Capital Projects Fund					
General Fund Contribution	442,700	346,800	606,000	606,000	-
DE Realty Transfer Tax	286,700	381,800	378,500	378,500	-
Sheriff Auction Fees	36,047	18,000	-	-	-
Recorder of Deeds Fees	30,000	66,000	30,000	30,000	30,000
Restricted Fund GF to Capital Projects	-	-	-	144,426	-
Reserve Transfer GF to Cap Prj	-	-	1,340,000	1,340,000	1,020,400
Reserve Transfer GF, RETT to Cap Prj	56,681	-	600,000	1,275,000	869,000
General Fund - Fund Balance Transfer Policy 30	150,000	50,000	50,000	50,000	50,000
General Fund - Cash in Lieu of Rec Space	29,500	-	-	-	-
Community Development Block Grant	363,746	426,614	397,500	397,500	412,500
Total Operating Transfers	1,395,374	1,289,214	3,402,000	4,221,426	2,381,900
Total Expenditures	24,933,913	25,754,062	30,849,750	32,142,522	31,608,400

{1} Open Space Preservation amount listed for Fiscal Year 2019 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2019. The prior year appropriations carried forward to Fiscal Year 2019 are \$100,000.

{2} Storm-water Management amount listed for Fiscal Year 2019 budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2019. The prior year appropriations carried forward to Fiscal Year 2019 are \$199,410.

Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Building Entrance IDs Fees	520	455	500	500
Room Rental Fees	3,770	2,546	2,500	1,800
Information Technology Fees	5,362	4,331	5,500	5,500
Deeds Technology Fees	-	84,805	-	100,000
Non-Photo IDs	3,880	4,560	4,000	3,800
Total	\$ 13,532	\$ 96,697	\$ 12,500	\$ 111,600

Expenses: Department of Administration

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Administration	1,079,853	1,102,351	1,211,900	1,277,100
Economic Development	191,735	202,914	93,885	130,800
Emerging Enterprise Development Center	-	9,103	22,100	22,100
Information Technology	1,256,061	1,338,181	1,634,400	1,722,400
Personnel	415,534	445,287	619,100	632,400
Facilities Management	772,381	807,917	854,900	1,039,400
Legal	84,401	88,082	120,000	120,000
Subtotal	3,799,965	3,993,835	4,556,285	4,944,200
Less: Indirect Costs	(3,608,230)	(3,781,818)	(4,440,300)	(4,791,300)
Total	\$ 191,735	\$ 212,017	\$ 115,985	\$ 152,900

Administration

Mission

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

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

Goals

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

Revenue: Administration

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Building Entrance IDs Fees	520	455	500	500
Room Rental Fees	3,770	2,546	2,500	1,800
Total	\$ 4,290	\$ 3,001	\$ 3,000	\$ 2,300

Expenses: Administration

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	869,517	927,408	1,011,000	1,072,000
Travel	7,488	9,788	13,300	13,700
Insurance	48,119	48,982	50,500	50,800
Office Supplies	18,168	21,960	25,700	25,700
Furniture/Equipment	8,580	9,497	8,900	8,900
Legal/Contract Services	97,346	56,405	66,375	63,000
Utilities	6,100	6,721	6,900	7,800
Vehicle Expense	60	13	250	400
Miscellaneous	24,475	21,577	28,975	34,800
Subtotal	1,079,853	1,102,351	1,211,900	1,277,100
Less: Indirect Costs	(1,079,853)	(1,102,351)	(1,211,900)	(1,277,100)
Total	\$ -	\$ -	\$ -	\$ -

Economic Development

Mission

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

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	152,438	166,680	55,300	68,400
Travel	1,475	-	1,500	3,300
Insurance	1,313	1,404	1,800	1,000
Indirect Costs	30,007	31,455	26,800	34,500
Office Supplies	2,235	1,829	2,300	8,400
Furniture and Fixtures	-	-	-	6,000
Legal/Contract Services	1,166	307	1,900	6,600
Utilities	1,896	941	1,000	1,000
Vehicle Expense	306	171	800	800
Miscellaneous	899	127	2,485	800
Total	\$ 191,735	\$ 202,914	\$ 93,885	\$ 130,800

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.

Revenue: Emerging Enterprise Development Center

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Office Rental Fees	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

Expenses: Emerging Enterprise Development Center

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Indirect Costs	-	-	8,200	8,200
Office Supplies	-	6	1,200	1,200
Furniture/Equipment	-	5,966	3,900	3,900
Legal/Contract Services	-	1,082	3,000	3,000
Utilities	-	1,004	1,800	1,800
Maintenance	-	377	785	-
Miscellaneous	-	668	3,215	4,000
Total	\$ -	\$ 9,103	\$ 22,100	\$ 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Information Technology Fees	5,362	4,331	5,500	5,500
Deeds Technology Fees	-	84,805	-	100,000
Total	\$ 5,362	\$ 89,136	\$ 5,500	\$ 105,500

Expenses: Information Technology

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	1,105,851	1,216,662	1,424,100	1,524,700
Travel	-	-	1,900	-
Insurance	4,094	4,349	5,100	5,600
Office Supplies	8,582	1,700	9,500	4,300
Furniture/Equipment	7,442	5,679	7,850	4,800
Legal/Contract Services	3,766	5,666	5,400	11,500
Operational Supplies	-	-	4,400	1,000
Utilities	17,203	14,147	16,200	16,200
Maintenance	97,473	87,349	110,000	124,000
Vehicle Expense	142	54	300	300
Consulting Fees	11,508	2,575	49,650	30,000
Subtotal	1,256,061	1,338,181	1,634,400	1,722,400
Less: Indirect Costs	(1,256,061)	(1,338,181)	(1,634,400)	(1,722,400)
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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Non-Photo IDs	3,880	4,560	4,000	3,800
Total	\$ 3,880	\$ 4,560	\$ 4,000	\$ 3,800

Expenses: Personnel

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	367,101	402,272	436,900	461,400
Travel	3,984	4,195	4,400	6,600
Insurance	2,058	2,159	2,600	2,700
Office Supplies	9,457	7,098	9,300	11,100
Furniture/Equipment	1,055	1,055	1,100	1,100
Legal/Contract Services	19,095	16,521	27,700	46,400
Operating Supplies	407	66	200	200
Utilities	634	567	800	600
Maintenance	8,390	8,641	9,900	9,400
Vehicle Expense	-	-	100	100
Consultant	-	-	125,000	91,500
Miscellaneous	3,353	2,713	1,100	1,300
Subtotal	415,534	445,287	619,100	632,400
Less: Indirect Costs	(415,534)	(445,287)	(619,100)	(632,400)
Total	\$ -	\$ -	\$ -	\$ -

Facilities Management

Mission

The office 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 and Rt. 8 west of Dover EMS buildings and substations, 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	445,106	473,729	501,700	682,600
Insurance	51,422	54,841	57,500	58,700
Office Supplies	409	497	500	600
Furniture/Equipment	4,279	9,644	5,000	4,000
Legal/Contract Services	3,412	4,006	5,300	4,300
Trash Collection Fees	3,881	4,112	4,200	4,200
Operating Supplies	13,679	13,787	16,000	15,200
Utilities	197,240	187,896	212,068	215,800
Maintenance	44,848	51,203	44,500	45,000
Vehicle Expense	6,990	7,375	7,100	8,000
Miscellaneous	1,115	827	1,032	1,000
Subtotal	772,381	807,917	854,900	1,039,400
Less: Indirect Cost	(772,381)	(807,917)	(854,900)	(1,039,400)
Total	\$ -	\$ -	\$ -	\$ -

Legal

Expenses: Legal

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Legal/Contract Services	84,401	88,082	120,000	120,000
Less: Indirect Cost	(84,401)	(88,082)	(120,000)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -

Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Property Taxes - Current	10,398,272	10,575,526	10,751,100	10,846,300
Property Taxes - Delinquent	176,833	203,450	180,000	180,000
Penalty & Interest	105,501	119,389	110,000	115,000
Payment in Lieu of Taxes	5,019	11,675	6,000	13,000
Return Check Fees	1,563	2,070	1,800	1,500
Manufactured Housing Letter Fees	13,920	15,420	14,200	14,200
Monitions Expenses Reimbursement	53,357	86,499	55,000	55,000
County Monition Fees	54,658	54,010	50,000	50,000
Assessment Office Fees	362	489	300	300
Total	\$10,809,485	\$11,068,528	\$11,168,400	\$11,275,300

Expenses: Department of Finance

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Finance Administration	339,169	369,825	396,600	419,400
Accounting Services	886,449	979,438	1,051,600	1,224,800
Tax Section	774,054	858,260	961,100	936,000
Assessment Division	1,208,974	1,260,098	1,393,900	1,516,800
Subtotal	3,208,646	3,467,621	3,803,200	4,097,000
Less: Indirect Costs	(1,225,618)	(1,349,263)	(1,448,200)	(1,644,200)
Total	1,983,028	2,118,358	2,355,000	2,452,800

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	336,997	367,760	385,500	414,000
Travel	-	-	2,600	1,900
Insurance	1,047	1,137	1,500	1,600
Office Supplies	582	440	1,200	1,200
Legal/Contract Services	186	192	200	200
Utilities	357	296	500	400
Miscellaneous	-	-	5,100	100
Sub-Total	339,169	369,825	396,600	419,400
Less: Indirects	(339,169)	(369,825)	(396,600)	(419,400)
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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	815,413	903,586	975,200	1,143,600
Insurance	3,046	3,403	4,000	4,200
Office Supplies	10,231	12,319	10,900	13,000
Furniture/Equipment	3,603	3,268	3,300	3,300
Legal/Contract Services	558	575	900	900
Utilities	1,076	1,041	1,400	1,100
Maintenance	52,432	55,246	55,700	58,500
Miscellaneous	90	-	200	200
Subtotal	886,449	979,438	1,051,600	1,224,800
Less: Indirect Cost	(886,449)	(979,438)	(1,051,600)	(1,224,800)
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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Property Taxes - Current	10,398,272	10,575,526	10,751,100	10,846,300
Property Taxes - Delinquent	176,833	203,450	180,000	180,000
Penalty & Interest	105,501	119,389	110,000	115,000
Payment in Lieu of Taxes	5,019	11,675	6,000	13,000
Return Check Fees	1,563	2,070	1,800	1,500
Manufactured Housing Letter Fees	13,920	15,420	14,200	14,200
Monitions Expenses Reimbursement	53,357	86,499	55,000	55,000
County Monitions Fees	54,658	54,010	50,000	50,000
Total	\$10,809,123	\$11,068,039	\$11,168,100	\$11,275,000

Expenses: Tax Section

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	319,748	341,444	381,000	333,300
Insurance	2,257	2,327	2,900	3,200
Indirect Costs	294,862	311,671	386,800	400,500
Office Supplies	49,794	53,536	66,600	62,400
Furniture and Equipment	1,612	1,055	1,100	1,100
Legal/Contract Services	88,297	130,064	103,400	115,400
Utilities	1,301	1,223	1,400	1,300
Maintenance	16,024	16,731	17,300	18,200
Vehicle Expense	105	152	300	300
Miscellaneous	54	57	300	300
Total	\$ 774,054	\$ 858,260	\$ 961,100	\$ 936,000

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Assessment Office Fees	362	489	300	300
Total	\$ 362	\$ 489	\$ 300	\$ 300

Expenses: Assessment Division

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	845,900	919,253	965,300	1,040,700
Travel	1,353	828	1,000	-
Insurance	10,893	10,920	12,800	12,300
Indirect Costs	264,795	279,591	339,300	375,400
Office Supplies	9,014	10,247	11,700	13,400
Furniture/Equipment	1,176	1,176	1,200	1,200
Legal/Contract Services	2,804	22,728	4,400	15,800
Operating Supplies	151	506	1,000	1,000
Utilities	1,347	1,160	1,500	1,300
Maintenance	68,919	9,498	51,000	51,000
Vehicle Expense	2,622	4,191	4,500	4,500
Miscellaneous	-	-	200	200
Total	\$ 1,208,974	\$ 1,260,098	\$ 1,393,900	\$ 1,516,800

Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Library Tax Current	680,139	694,658	700,000	701,000
Library Tax Delinquent	14,256	16,210	14,500	14,500
Library Fines	9,327	7,965	9,500	9,000
Library Material Replacement Fee	1,180	836	800	800
Library Room Rental Fees	-	120	-	-
Library Copy Fees	5,514	5,539	5,000	5,000
Library State Grant	300	1,525	5,225	-
Library Standards Grant	170,138	162,835	168,439	168,400
Recreation Fees	286,591	234,116	265,000	225,000
Recreation Center Fees	82,137	142,354	108,000	145,000
Recreation Center Rental Fees	5,306	19,232	-	30,000
Recreation Center CAM Fees	-	28,480	-	25,000
Donation Parks	1,600	1,803	-	-
Park Rental Fees	6,720	6,420	6,500	6,500
Park State Grant	4,542	12,956	-	-
Suburban Parks Tax Current	15,651	15,742	15,300	15,300
Suburban Parks Tax Delinquent	23	56	100	100
Total	\$ 1,283,424	\$ 1,350,847	\$ 1,298,364	\$ 1,345,600

Expenses: Department of Community Services

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Administration	211,564	227,011	238,400	259,700
Library Services	1,394,275	1,270,075	1,627,825	1,640,800
Library Standards Grant	178,341	154,087	249,902	168,400
Recreation	1,196,091	1,184,926	1,392,376	1,505,000
Parks	800,104	826,783	855,074	878,900
Suburban Parks	15,226	15,219	15,300	15,300
Total	\$ 3,795,601	\$ 3,678,101	\$ 4,378,877	\$ 4,468,100

Community Services Administration
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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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	195,598	210,815	218,200	233,100
Travel	-	-	-	4,700
Insurance	670	702	1,000	1,100
Indirect Costs	14,528	14,741	17,400	19,200
Office Supplies	270	251	500	600
Furnitue and Fixtures	-	-	400	-
Legal/Contract Services	204	191	245	300
Utilities	294	261	600	500
Vehicle	-	-	5	
Miscellaneous	-	50	50	200
Total	\$ 211,564	\$ 227,011	\$ 238,400	\$ 259,700

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 mobile library 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 mobile library by increasing the number of stops and hours available to the public.

Revenue: Library Services

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Library Tax Current	680,139	694,658	700,000	701,000
Library Tax Delinquent	14,256	16,210	14,500	14,500
Library Fines	9,327	7,965	9,500	9,000
Library Material Replacement Fees	1,180	836	800	800
Library Room Rental Fees	-	120	-	-
Library Copy Fees	5,514	5,539	5,000	5,000
Library State Grant	300	1,525	5,225	-
Total	\$ 710,716	\$ 726,853	\$ 735,025	\$ 730,300

Expenses: Library Services

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	492,075	552,380	581,200	603,200
Insurance	6,102	6,530	7,400	7,800
Indirect Costs	190,056	224,880	249,000	237,800
Office Supplies	4,575	3,635	5,000	5,300
Furniture/Equipment	15,627	8,037	4,300	11,800
Legal/Contract Services	3,949	3,142	10,200	7,000
Operating Supplies	3,086	2,466	3,381	3,100
Utilities	33,127	35,909	36,800	39,200
Maintenance	12,365	13,091	18,189	16,600
Vehicle Expense	80	-	30	-
Miscellaneous	1,874	6,025	12,325	8,000
Reciprocal Borrowing	631,359	413,980	700,000	701,000
Total	\$ 1,394,275	\$ 1,270,075	\$ 1,627,825	\$ 1,640,800

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Library Standards Grant	170,138	162,835	168,439	168,400
Total	\$ 170,138	\$ 162,835	\$ 168,439	\$ 168,400

Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	82,005	76,003	66,565	98,600
Travel	1,413	1,512	1,800	1,600
Office Supplies	1,775	1,091	2,858	1,300
Furniture/Equipment	17,979	11,671	30,890	3,600
Legal/Contract Services	7,508	8,097	10,600	8,400
Operating Supplies	58,833	49,080	119,207	45,900
Vehicle Expense	4,673	2,317	8,437	2,500
Miscellaneous	4,155	4,316	9,545	6,500
Total	\$ 178,341	\$ 154,087	\$ 249,902	\$ 168,400

Recreation

Mission

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

Goals

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

Revenue: Recreation

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Recreation Fees	286,591	234,116	265,000	225,000
Recreation Center Fees	82,137	142,354	108,000	145,000
Recreation Center Rental Fees	5,306	19,232	-	30,000
Recreation Center CAM Fees	-	28,480	-	25,000
Total	\$ 374,034	\$ 424,182	\$ 373,000	\$ 425,000

Expenses: Recreation

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	553,146	635,248	717,400	766,000
Insurance	4,725	4,572	6,100	5,800
Indirect Costs	240,464	166,059	204,300	225,700
Office Supplies	3,585	3,477	4,100	5,200
Furniture/Equipment	3,612	4,584	9,600	11,600
Legal/Contract Services	270,174	250,632	299,900	345,300
Trash Collection Fees	3,998	3,900	4,500	4,500
Operating Supplies	25,484	21,539	28,500	28,400
Utilities	61,862	65,473	75,476	69,900
Rent	21,530	21,213	22,000	22,000
Maintenance Expenses	3,949	6,606	17,800	17,300
Vehicle Expenses	2,165	804	1,200	1,300
Miscellaneous	1,397	819	-	2,000
Contingency	-	-	1,500	-
Total	\$ 1,196,091	\$ 1,184,926	\$ 1,392,376	\$ 1,505,000

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Park Rental Fees	6,720	6,420	6,500	6,500
Park Grant	4,542	12,956	-	-
Donation Parks	1,600	1,803	-	-
Total	\$ 12,862	\$ 21,179	\$ 6,500	\$ 6,500

Expenses: Parks

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	597,913	604,456	615,900	618,300
Travel	-	-	28	-
Insurance	14,957	16,013	16,700	16,800
Indirect Costs	93,180	96,342	109,400	112,100
Office Supplies	3,152	2,496	3,300	3,600
Furniture/Equipment	3,229	3,348	6,400	7,200
Legal/Contract Services	10,021	11,060	11,985	13,000
Trash Pick-Up Fees	2,527	2,340	3,200	3,200
Operating Supplies	12,496	12,583	15,787	16,300
Utilities	24,685	25,253	27,724	28,400
Rent	70	207	400	2,000
Maintenance	20,177	25,761	23,000	24,500
Vehicle Expense	15,479	17,051	16,800	19,200
Miscellaneous	6,040	14,456	9,050	4,500
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	778	17	-	14,400
Total	\$ 800,104	\$ 826,783	\$ 855,074	\$ 878,900

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Suburban Parks Tax Current	15,651	15,742	15,300	15,300
Suburban Parks Tax Delinquent	23	56	100	100
Total	\$ 15,674	\$ 15,798	\$ 15,400	\$ 15,400

Expenses Suburban Parks

4301 – Old Mill

Departmental Expense	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	2,800	2,900	2,800	2,800
Indirect Costs	475	373	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,675	\$ 4,673	\$ 4,700	\$ 4,700

4302 – Royal Grant

Departmental Expense	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	3,700	3,800	3,700	3,700
Indirect Costs	476	373	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,176	\$ 6,173	\$ 6,200	\$ 6,200

4303 – Eagle's Nest

Departmental Expense	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	2,700	2,800	2,700	2,700
Indirect Costs	475	373	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,375	\$ 4,373	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,226	\$ 15,219	\$ 15,300	\$ 15,300

Department of Planning Services
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Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Tax Mapping Fees	2,328	1,162	1,800	1,000
Street Addressing Fees	14,400	16,125	15,000	16,000
Inspections & Enforcement Fees	1,279,245	1,353,110	1,400,000	1,400,000
House Demolition Reimbursement	3,058	23,583	26,000	20,000
Grass Cutting Reimbursement	43,881	50,135	39,000	37,000
Rat Abatement State Grant	10,000	-	-	-
Code Enforcement Fines	-	100	300	300
Planning Application Fees	90,391	100,675	90,000	90,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	800	642	600	600
Planning/Zoning Application Fees	19,350	16,170	19,000	19,000
Planning Copy Fees	160	232	100	100
Planning State Grant	100,000	-	-	-
HOA Administrative Fees	5,304	6,058	5,400	6,000
Stormwater Management Fees	4,776	3,966	4,500	7,300
CDBG Bid Packet Fees	25	-	100	100
CDBG Rental Income	5,800	5,800	5,800	5,800
Manufactured Housing Demo Reimb	17,376	27,281	30,000	30,000
Total	\$ 1,596,894	\$ 1,605,039	\$ 1,637,700	\$ 1,633,300

Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Planning Services Administration	269,389	288,065	306,430	470,400
Geographic Information Systems	562,463	603,390	605,700	650,200
Inspections & Enforcement	1,706,065	1,915,754	2,102,641	2,071,600
Planning Division	1,293,073	1,252,629	1,432,770	1,394,900
Total	\$ 3,830,990	\$ 4,059,838	\$ 4,447,541	\$ 4,587,100

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
- Begin implementation of the 2018 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	213,543	230,455	240,200	393,700
Travel	-	-	700	-
Insurance	788	830	1,200	1,300
Indirect Costs	53,966	55,782	62,300	73,000
Office Supplies	519	585	1,330	1,300
Legal/Contract Services	430	295	400	800
Utilities	143	118	300	300
Total	\$ 269,389	\$ 288,065	\$ 306,430	\$ 470,400

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Tax Mapping	2,328	1,162	1,800	1,000
Street Addressing Fees	14,400	16,125	15,000	16,000
Total	\$ 16,728	\$ 17,287	\$ 16,800	\$ 17,000

Expenses: Geographic Information Systems

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	385,790	396,089	377,000	395,700
Travel	-	851	1,100	1,100
Insurance	1,849	1,991	2,500	2,400
Indirect Costs	153,655	162,695	194,600	213,100
Office Supplies	2,621	3,095	2,100	3,000
Furniture/Equipment	811	20,811	1,200	4,900
Legal/Contract Services	684	866	5,100	7,200
Utilities	623	562	800	800
Maintenance	16,430	16,430	21,300	22,000
Total	\$ 562,463	\$ 603,390	\$ 605,700	\$ 650,200

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Inspections & Enforcement Fees	1,279,245	1,353,110	1,400,000	1,400,000
Code Enforcement Fines	-	100	300	300
House Demolition Reimbursement	3,058	23,583	26,000	20,000
Manufactured Housing Demo Reimb	17,376	27,281	30,000	30,000
Grass Cutting Reimbursement	43,881	50,135	39,000	37,000
Rat Abatement	10,000	-	-	-
Total	\$ 1,353,560	\$ 1,454,209	\$ 1,495,300	\$ 1,487,300

Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	1,303,347	1,450,535	1,521,500	1,554,400
Travel	121	-	900	900
Insurance	11,627	16,692	17,100	16,600
Indirect Costs	271,919	287,384	293,700	348,700
Office Supplies	14,546	14,031	16,282	16,400
Furniture/Equipment	811	3,437	1,200	1,200
Legal/Contract Services	9,275	10,257	7,704	7,300
Operating Supplies	1,540	2,473	2,600	3,700
Utilities	6,464	5,909	6,900	6,900
Maintenance	8,099	8,395	54,414	11,900
Vehicle Expense	13,585	15,548	17,800	16,600
Miscellaneous	627	-	-	-
Grant/Program	64,104	101,093	162,541	87,000
Total	\$ 1,706,065	\$ 1,915,754	\$ 2,102,641	\$ 2,071,600

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Planning Application Fees	90,391	100,675	90,000	90,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	800	642	600	600
Planning/Zoning Application Fees	19,350	16,170	19,000	19,000
Planning Copy Fees	160	232	100	100
Planning State Grant	100,000	-	-	-
HOA Administrative Fees	5,304	6,058	5,400	6,000
Stormwater Administrative Fee	4,776	3,966	4,500	7,300
CDBG Bid Packet Fees	25	-	100	100
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 226,606	\$ 133,543	\$ 125,600	\$ 129,000

Expenses: Planning

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	678,131	625,362	679,600	583,500
Travel	-	2,483	4,000	3,700
Insurance	15,447	15,874	17,000	16,900
Indirect Costs	548,427	566,622	644,600	712,300
Office Supplies	8,317	6,809	8,256	8,100
Furniture/Equipment	811	5,079	1,200	1,200
Legal/Contract Services	36,664	26,163	66,860	64,700
Operational Supplies	29	564	500	500
Utilities	1,204	1,041	1,400	1,200
Maintenance	901	1,495	6,500	2,000
Vehicle Expense	169	167	330	200
Miscellaneous	2,973	970	2,524	600
Total	\$ 1,293,073	\$ 1,252,629	\$ 1,432,770	\$ 1,394,900



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Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	1,673,800	961,443	1,515,600	1,761,200
Paramedic Fees - Special Events	117,070	112,367	110,000	90,000
Dispatch Fees - Special Events	23,977	23,023	24,000	22,000
LEPC State Grant	65,085	65,800	66,400	67,200
Emergency Management Planning Grant	130,918	156,587	155,569	140,000
DEMA Special Project Grants	29,489	15,571	890	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 2,327,740	\$ 1,622,192	\$ 2,159,859	\$ 2,367,800

Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Public Safety Administration	93,414	101,956	108,600	124,500
Emergency Communications	2,556,270	2,804,935	2,985,400	3,133,600
Mobile Command Center	20,740	19,645	26,200	29,700
Emergency Medical Services	5,485,101	5,796,015	6,249,900	6,773,400
EMS-Special Events & Non-Reimb Costs	565,710	650,119	740,132	781,500
Emergency Management	288,413	312,700	332,189	336,100
Emergency Management-LEPC-State Funding	65,500	68,307	67,794	90,700
Total	\$ 9,075,148	\$ 9,753,677	\$10,510,215	\$11,269,500

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	89,942	98,284	104,700	120,500
Travel	2,277	2,425	2,500	2,600
Insurance	455	470	800	800
Office Supplies	72	77	100	100
Utilities	668	700	500	500
Total	\$ 93,414	\$ 101,956	\$ 108,600	\$ 124,500

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	2,115,467	2,300,888	2,405,500	2,525,500
Travel	5,871	7,627	8,400	6,200
Insurance	17,511	18,332	23,700	22,100
Indirect Costs	263,093	295,529	337,100	339,400
Office Supplies	2,897	2,492	3,300	3,700
Furniture/Equipment	22,440	36,073	31,700	47,700
Legal/Contract Services	7,307	12,834	12,800	17,900
Trash Pick-Up Fees	670	572	1,000	800
Operating Supplies	4,370	3,882	7,400	11,700
Utilities	68,692	70,925	76,400	74,600
Maintenance	47,294	55,010	76,100	81,900
Vehicle Expenses	541	696	1,300	1,400
Miscellaneous	117	75	700	700
Total	\$ 2,556,270	\$ 2,804,935	\$ 2,985,400	\$ 3,133,600

Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	2,457	3,356	4,600	4,600
Insurance	3,669	2,650	3,400	3,400
Office Supplies	-	-	200	200
Furniture & Equipment	-	258	600	1,600
Operating Supplies	1,511	1,383	1,567	2,500
Utilities	3,739	3,879	4,133	4,400
Rent	6,000	6,000	6,000	6,000
Maintenance	129	-	1,800	1,800
Vehicle Expense	3,235	2,119	3,700	5,000
Miscellaneous	-	-	200	200
Total	\$ 20,740	\$ 19,645	\$ 26,200	\$ 29,700

Emergency Medical Services (EMS)

Mission

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

Service: We are committed to help the sick and injured by providing superior service to our patients and our community with skill, concern and compassion.

Quality: Because our patients are our primary concern, we strive to achieve excellence in everything we do.

People: The men and women who are our paramedics and those associated volunteers, physicians, nurses and students are the source of our strength. They create our success and determine our reputation. We treat all of them with respect, dignity and courtesy. We endeavor to create an environment in which all can work and learn together.

Stewardship: Fulfilling our mission requires that we use our resources wisely and with accountability to our public.

Integrity: We are honest and fair in our relationships with all those who are associated with us and other health care workers as well.

Goals

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

Revenue and Grants: Emergency Medical Services (EMS)

Departmental Revenue and Grants	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
State Paramedic Grant	1,673,800	961,443	1,515,600	1,761,200
Total	\$ 1,673,800	\$ 961,443	\$ 1,515,600	\$ 1,761,200

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	5,062,466	5,394,051	5,769,700	6,170,200
Travel	3,218	2,174	3,400	2,600
Insurance	41,250	47,449	51,000	52,700
Office Supplies	4,422	3,795	5,500	5,200
Furniture/Equipment	18,361	24,770	28,200	64,100
Legal/Contract Services	30,377	22,478	31,800	43,700
Trash Pick-Up Fees	487	430	600	600
Operating Supplies	118,295	100,509	126,000	123,500
Utilities	48,649	52,591	57,700	65,400
Rent	32,400	32,400	32,400	32,400
Maintenance	38,988	41,657	43,100	42,500
Vehicle Expense	84,881	71,225	97,100	97,100
Miscellaneous	1,307	2,486	3,400	73,400
Total	\$ 5,485,101	\$ 5,796,015	\$ 6,249,900	\$ 6,773,400

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

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Paramedic Fees - Special Events	117,070	112,367	110,000	90,000
Dispatch Fees - Special Events	23,977	23,023	24,000	22,000
Total	\$ 141,047	\$ 135,390	\$ 134,000	\$ 112,000

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

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	44,601	102,119	109,800	109,800
Indirect Costs	506,903	541,271	620,200	654,600
Furniture/Equipment	3,899	300	190	3,400
Operating Supplies	7,469	4,899	8,010	11,300
Utilities	-	-	-	800
Maintenance	1,530	1,530	1,600	1,600
Miscellaneous	1,308	-	332	-
Total	\$ 565,710	\$ 650,119	\$ 740,132	\$ 781,500

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
LEPC State Grant	65,085	65,800	66,400	67,200
Total	\$ 65,085	\$ 65,800	\$ 66,400	\$ 67,200

Expenses: Emergency Management (LEPC – State Funding)

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	65,230	68,307	66,400	78,200
Insurance	53	-	-	-
Office Supplies	49	-	-	-
Legal/Contract Services	-	-	-	12,500
Operating Supplies/Related	-	-	-	-
Utilities	168	-	-	-
Miscellaneous	-	-	1,394	-
Total	\$ 65,500	\$ 68,307	\$ 67,794	\$ 90,700

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

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Emergency Management Planning Grant	130,918	156,587	155,569	140,000
DEMA Special Project Grants	29,489	15,571	890	-
Total	\$ 160,407	\$ 172,158	\$ 156,459	\$ 140,000

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

Departmental Expense	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	152,746	169,143	186,500	214,100
Travel	2,132	3,163	2,100	-
Insurance	3,853	3,279	4,800	4,300
Indirect Costs	64,667	75,806	91,400	89,600
Office Supplies	1,023	909	1,800	1,400
Furniture and Equipment	4,088	1,167	1,100	-
Legal/Contract Services	845	787	900	2,000
Trash Collection Fees	213	182	400	400
Operating Supplies	731	607	1,400	1,000
Utilities	16,847	16,902	20,700	15,700
Maintenance	4,022	3,771	4,200	6,000
Vehicle Expense	927	2,066	1,000	1,600
Miscellaneous	37	24	-	-
SubTotal	\$ 252,131	\$ 277,806	\$ 316,300	\$ 336,100

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

Departmental Expense	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	901	1,000	-	-
Travel	1,492	14,123	14,010	-
Furniture and Equipment	4,499	15,331	890	-
Legal/Contract Services	-	3,240	-	-
Maintenance	24,000	-	-	-
Contingency	5,390	1,200	-	-
Grant Program Expense	-	-	989	-
SubTotal	\$ 36,282	\$ 34,894	\$ 15,889	\$ -
Total Emergency Management	\$ 288,413	\$ 312,700	\$ 332,189	\$ 336,100

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Clerk of the Peace Fees	64,650	73,595	70,000	70,000
Marriage Ceremony Fees	26,300	23,500	25,000	25,000
Total	\$ 90,950	\$ 97,095	\$ 95,000	\$ 95,000

Expenses: Clerk of the Peace – Fee Service

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	111,732	114,140	123,000	131,200
Insurance	1,567	1,625	2,100	2,200
Indirect Costs	55,530	59,960	70,500	79,200
Office Supplies	1,594	1,532	1,300	1,800
Legal/Contract Services	1,031	719	700	700
Utilities	391	370	500	400
Maintenance	5,000	5,000	5,500	5,000
Miscellaneous	-	-	100	100
SubTotal	\$ 176,845	\$ 183,346	\$ 203,700	\$ 220,600

Expenses: Clerk of the Peace – Transcription Services

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	81,620	77,960	82,000	88,700
Travel	-	2,301	2,800	2,900
Insurance	1,343	1,364	1,800	1,900
Office Supplies	990	726	1,600	1,900
Furniture and Fixtures	-	-	400	-
Legal/Contract Services	607	575	600	600
Utilities	391	371	500	400
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	100	100
SubTotal	84,951	83,297	89,900	96,600
Less: Indirect Costs	(84,951)	(83,297)	(89,900)	(96,600)
Total	\$ 176,845	\$ 183,346	\$ 203,700	\$ 220,600

Comptroller

Mission

In March 2016 the Delaware General Assembly adopted legislation to eliminate the Office of Kent County Comptroller. 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	53,569	-	-	-
Insurance	1,128	-	-	-
Office Supplies	307	-	-	-
Legal/Contract Services	960	-	-	-
Utilities	128	-	-	-
Maintenance	1,205	-	-	-
Subtotal	57,297	-	-	-
Less: Indirect Costs	(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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Real Estate Transfer Tax	4,990,351	5,472,284	5,200,000	5,500,000
Recorder of Deeds Fees	2,773,318	2,811,152	2,700,000	2,800,000
Recorder of Deeds Copy Fees	78,829	74,518	75,000	75,000
Recorder of Deeds Printer Copy Fees	21,534	17,428	20,000	15,000
Real Estate Transfer Tax Process Fees	138,716	206,620	145,000	160,000
Local Government Record Maint. Fees	10,111	10,508	10,000	10,000
Recorders Maintenance Fees	22,786	21,769	22,000	22,000
State Document Fees	10,236	10,514	10,000	10,000
Deeds Internet Fees	73,485	79,650	75,000	80,000
Total	\$ 8,119,366	\$ 8,704,443	\$ 8,257,000	\$ 8,672,000

Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	404,826	399,985	423,600	453,400
Insurance	6,062	6,214	6,800	6,900
Indirect Costs	135,971	144,429	162,800	203,800
Office Supplies	75,897	74,455	77,000	76,200
Furniture/Equipment	2,669	2,669	2,800	2,800
Legal/Contract Services	2,910	2,898	5,200	5,000
Utilities	2,339	2,176	2,500	2,400
Maintenance	1,356	1,311	1,500	1,500
Vehicle	-	50	200	200
Miscellaneous	-	-	500	200
Total	\$ 632,030	\$ 634,187	\$ 682,900	\$ 752,400

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Register of Wills Fees	842,159	753,145	650,000	650,000
Wills Advertising Reimbursements	8,085	8,475	7,000	8,000
Wills Copy Fees	4,218	4,778	3,500	4,000
Total	\$ 854,462	\$ 766,398	\$ 660,500	\$ 662,000

Expenses: Register of Wills

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	273,981	300,888	315,100	343,700
Insurance	5,503	5,630	6,400	6,500
Indirect Costs	81,840	87,387	102,100	122,200
Office Supplies	3,960	3,799	4,900	4,700
Furniture/Equipment	1,929	1,929	4,800	3,600
Legal/Contract Services	10,277	22,972	8,600	17,100
Utilities	491	448	600	600
Miscellaneous	-	-	200	200
Total	\$ 377,981	\$ 423,053	\$ 442,700	\$ 498,600

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Sheriff Civil Fees	316,815	287,773	315,000	300,000
Sheriff Monition/Auction Fees	54,904	51,476	54,000	40,000
Sheriff Copies	-	107	-	100
Sheriff Fee of Sales	2,276,520	1,849,625	2,000,000	1,500,000
Total	\$ 2,648,239	\$ 2,188,981	\$ 2,369,000	\$ 1,840,100

Expenses: Sheriff Office

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	448,774	491,149	511,800	553,100
Insurance	11,652	12,455	13,450	14,200
Indirect Costs	97,657	102,831	119,600	140,000
Office Supplies	6,163	5,321	8,100	6,800
Furniture/Equipment	1,422	3,698	2,518	1,400
Legal/Contract Services	3,432	2,869	4,900	5,200
Operating Supplies	137	479	600	600
Utilities	1,938	2,885	3,100	3,500
Maintenance	9,433	9,716	10,008	10,300
Vehicle Expense	6,412	7,738	8,642	8,500
Miscellaneous	142	-	200	700
Total	\$ 587,162	\$ 639,141	\$ 682,918	\$ 744,300

Special Grants and Programs

Revenue: Special Grants and Programs

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Animal Fines [3]	600	253	-	-
Total	\$ 600	\$ 253	\$ -	\$ -

Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Open Space Preservation [1]	116,125	101,233	200,000	200,000
Stormwater Management [2]	-	-	199,410	-
Dog Control Support [3]	868,972	761,525	606,300	618,400
Community Service Grants	1,044,800	1,035,100	1,233,350	1,280,800
Total	\$ 2,029,897	\$ 1,897,858	\$ 2,239,060	\$ 2,099,200

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2019 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2019. The prior year appropriations carried forward to Fiscal Year 2019 are \$100,000.

[2] Stormwater Management amount listed in Fiscal Year 2019 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2019. The prior year appropriations carried forward to Fiscal Year 2019 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Program Expense	116,125	101,233	200,000	200,000
Total	\$ 116,125	\$ 101,233	\$ 200,000	\$ 200,000

Stormwater Management

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Program Expense	-	-	199,410	-
Total	\$ -	\$ -	\$ 199,410	\$ -

Dog Control Support

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Animal Fines	600	253	-	-
Total	\$ 600	\$ 253	\$ -	\$ -

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Dog Control	868,972	761,525	606,300	618,400
Total	\$ 868,972	\$ 761,525	\$ 606,300	\$ 618,400

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Agriculture/Soil/Water	136,500	136,500	162,000	161,500
Economic Development	26,000	18,300	125,000	126,000
Public Safety	815,000	815,000	865,000	915,000
Service Organizations	67,300	65,300	81,350	78,300
Total	\$ 1,044,800	\$ 1,035,100	\$ 1,233,350	\$ 1,280,800

4430 – Agriculture/Soil/Water

Organization	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	100,000	100,000	125,000	125,000
MHDC Emergency Home Repair	6,500	6,500	7,000	6,500
University of Delaware	15,000	15,000	15,000	15,000
Total	\$ 136,500	\$ 136,500	\$ 162,000	\$ 161,500

4431 – Economic Development

Organization	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Fire Fighter's Convention	1,000	1,000	-	1,000
Kent Economic Partnership	-	-	100,000	100,000
Kent County Visitors' Bureau	25,000	10,000	10,000	10,000
Community Promotional Grants	-	7,300	15,000	15,000
Total	\$ 26,000	\$ 18,300	\$ 125,000	\$ 126,000

4433 – Public Safety

Organization	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Volunteer Fire Companies	800,000	800,000	850,000	900,000
Volunteer Fire Companies - Special Ops Units	15,000	15,000	15,000	15,000
Total	\$ 815,000	\$ 815,000	\$ 865,000	\$ 915,000

4432 – Service Organizations

Organization	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Aid in Dover, Inc.	1,000	-	-	-
American Legion Boys State Program	200	200	200	200
Boys & Girls Clubs of Delaware	15,000	15,000	15,000	15,000
Camp Barnes	1,000	1,000	1,000	1,500
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	2,500
Central Delaware Housing Collaborative	-	-	-	1,000
C.E.R.T.S, Inc.	1,000	1,000	1,000	1,500
Chamber of Commerce for Greater Milford	600	600	600	600
City of Dover July 4th	600	600	600	600
City of Harrington Heritage Day Committee	600	600	600	600
City of Milford Community Parade	600	600	600	800
Delaware Adolescent Program (dapi)	750	750	750	1,000
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	300
Delaware FFA	900	900	900	900
Delaware Senior Olympics	500	500	500	500
Delaware State Housing Authority	2,000	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	500
Dover Interfaith Mission For Housing	-	-	-	1,000
Dover/Kent County MPO	800	800	-	-
Faithful Friends	-	-	10,000	-
Food Bank of Delaware	1,000	1,000	1,000	2,000
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 House Coalition	1,000	1,000	1,500	1,500
Inner City Cultural League	500	500	500	500
Kent County 4-H Clubs	600	600	750	1,000
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	3,000
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 Community Center - Hearts Unlimited	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	4,500
Music School of Delaware	-	-	-	500
NCALL Research	1,000	1,000	1,000	1,000
People's Place II, Inc	-	-	-	3,000
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
Star Hill AME Church Museum	-	-	200	-
The Shepard Place, Inc.	3,000	3,000	4,000	3,000
The of Magnolia Heritage Day	400	400	400	400
Wyoming Peach Festival	600	600	600	600
YMCA of Delaware - Dover YMCA	1,000	1,000	1,000	2,000
Total	\$ 67,300	\$ 65,300	\$ 81,350	\$ 78,300
Total Community Service Grants	\$ 1,044,800	\$ 1,035,100	\$ 1,233,350	\$ 1,280,800



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Special Revenue Grant Funds

Grant Fund	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Community Development Block Grant				
Revenue	\$ 1,386,317	\$ 1,449,926	\$ 2,367,215	\$ 1,661,200
Expenditures	1,386,317	1,449,926	2,367,215	1,661,200
Neighborhood Stabilization Grant				
Revenue	\$ 217,689	\$ 158,479	\$ 115,970	-
Expenditures	217,689	158,479	115,970	-
FmHA Housing Preservation Block Grant				
Revenue	\$ 20,798	\$ 18,812	\$ 25,000	\$ 25,000
Expenditures	20,798	18,812	25,000	25,000

Community Development Block Grant (CDBG)

Function

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

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

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

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

Goals

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

Revenue: CDBG

Departmental Revenue	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Grant	1,002,409	1,020,886	1,960,458	1,248,700
Additional Program Income	20,162	2,426	9,257	-
Operating Transfer In	363,746	426,614	397,500	412,500
Total	\$ 1,386,317	\$ 1,449,926	\$ 2,367,215	\$ 1,661,200

Expenses: CDBG

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Grant Expenditures	1,022,571	1,023,312	1,969,715	1,248,700
County Match	363,746	426,614	397,500	412,500
Total	\$ 1,386,317	\$ 1,449,926	\$ 2,367,215	\$ 1,661,200

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Grant	-	28,589	-	-
Additional Program Income	187,689	67,110	103,750	-
Leverage Funding	30,000	62,780	12,220	-
Total	\$ 217,689	\$ 158,479	\$ 115,970	\$ -

Expenses: NSP

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Grant Expenditures	217,689	158,479	115,970	-
Total	\$ 217,689	\$ 158,479	\$ 115,970	\$ -

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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Grant	20,798	18,812	25,000	25,000
Total	\$ 20,798	\$ 18,812	\$ 25,000	\$ 25,000

Expenses: FmHA

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Grant Expenditures	20,798	18,812	25,000	25,000
Total	\$ 20,798	\$ 18,812	\$ 25,000	\$ 25,000



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General Fund Capital Project Fund

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Fiscal Year 2020 General Fund Capital Projects		Funding Sources					
		FY 2020 Estimated Costs	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund RETT	Fees	Grant Funding	Total
Administration - Information Technology							
Disaster Recovery Plan, Equipment, Testing		25,000	25,000				25,000
Create an offsite location to handle redundancy (backup) of data to restore the County back to normal functionality in a short period of time in case of a disaster. Project includes virtualization of servers.							
Server/Hardware/Software Replacement		65,000	65,000				65,000
For replacements due to unexpected hardware/software failures. Project includes AS 400 Machine							
Microsoft Upgrades		75,000	75,000				75,000
Upgrade to Microsoft Window 10 and Microsoft Office 16							
Department Upgrades		46,900	46,900				46,900
Replacement of outdated workstations. Review and recommend new computer hardware and software.							
Audio Visual Replacement Fund		20,000	20,000				20,000
This project allows for replacement of Audio Visual equipment on an ongoing basis.							
IT Enterprise Solutions		300,000	300,000				300,000
To provide a county-wide Master Information Technology Plan allowing departments to work together and offer customers online solutions.							
Appraisal Software (CAMA) Replacement		20,000	20,000				20,000
Additional funding needed to complete project.							
Electronic Code Enforcement and Plan Review HW/SW		30,000	30,000				30,000
Purchase HW/SW necessary to implement new leased software							
Imaging Computer Replacement Fund - Deeds		30,000			30,000		30,000
To provide funding for replacement computer hardware / software for the Recorder of Deeds Office on an ongoing basis.							
Administration - Information Technology		611,900	581,900	-	30,000	-	611,900

Fiscal Year 2020 General Fund Capital Projects						
Department and Project Description	FY 2020 Estimated Costs	Reserve - General Fund Contribution	Reserve - Transfer - General Fund REIT	Fees	Grant Funding	Total
Community Services - Parks						
Big Oak Park - Ball field Restrooms and Storage	10,500	10,500				10,500
New restroom and storage facility to be located on the north side of park in the ball field complex. FY2020 funding represents final installment in a series of proposed annual funding amounts.						
Brecknock Park - Historic Structure Improvement Fund	10,000	10,000				10,000
This project allows for rehabilitation of the Goggin Manor House on an ongoing basis.						
Browns Branch Park	40,000	40,000				40,000
Project will allow a sports field irrigation system. Funding over three years						
Hunn Property - Wildcat Manor Historic Improvement Fund	10,000	10,000				10,000
To provide for assessment and rehabilitation of Wildcat Manor on an ongoing basis.						
Kesselring Property	100,000	100,000				100,000
Begin funding to provide park development						
Wetland Bridge Kesselring	50,000	50,000				50,000
Additional funding needed to complete project.						
Parks Equipment	31,500	31,500				31,500
Utility Vehicle with Infield Groomer (Big Oak)						
72inch Zero Turn Trim Mower (Browns Branch)						
Compact Utility Tractor w/ Loader (Brecknock)						
Parks Pavilions	30,000	30,000				30,000
To provide additional pavilions at County owned parks						
Parks Sealcoating - Restriping	10,000	10,000				10,000
To provide funding for necessary sealcoating and restriping at County owned parks. Continues funding for future needs						
Surveillance Cameras (All Parks)	13,500	13,500				13,500
To provide surveillance cameras at County owned parks						
Community Services - Recreation						
Turf Field Public Address System	25,000	25,000				25,000
To provide public announcements and event support for music and entertainment.						
Community Services - Library						
Carpet Replacement	26,000	26,000				26,000
To provide new carpet through out the Library						
Total Community Services	356,500	356,500	-	-	-	356,500

Fiscal Year 2020 General Fund Capital Projects						
Department and Project Description	FY 2020 Estimated Costs	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund RETT	Fees	Grant Funding	Total
Public Safety - Emergency Communications Division						
Consoles Replacement	85,000		85,000			85,000
Replacement of eighteen dispatch consoles purchased in 2006. These are the 18 consoles down the main corridor of the dispatch center.						
Fire/EMS Paging System Replacement	300,000		300,000			300,000
Replacement of Fire/EMS paging transmitters. Second 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		25,000			25,000
This project supplements existing inventory of multi-functional cardiac monitor/pacemaker/defibrillator						
Radio Replacement	13,000		13,000			13,000
Replace eighth set of three of twenty six portable radios due to rebanding						
Vehicle/Conversion - Emergency Response Unit Replacement	76,000		76,000			76,000
Replace emergency response vehicle. Includes conversion of vehicle to emergency medical response unit						
Pole Building	100,000		100,000			100,000
Building to be used to cover medical and response equipment. Fifth installment of amount to be funded over several years.						
Public Safety Headquarters						
Building Generator Replacement	84,800				84,800	84,800
Building Generator for Public Safety building						
Total Public Safety	703,800	-	619,000	-	84,800	703,800

Fiscal Year 2020 General Fund Capital Projects						
Department and Project Description	FY 2020 Estimated Costs	Reserve Transfer - General Fund Contribution	Reserve Transfer - General Fund REIT	Fees	Grant Funding	Total
Special Projects						
Community Projects Assistance Fund (Policy 30)	50,000	50,000				50,000
Funding source to be used at the discretion of Kent County Levy Court to provide limited capital financing assistance to non-County owned Capital Projects that Kent County Levy Court, by majority vote, has determined to be of significant public benefit and importance to the to the citizens of Kent County.						
Economic Development - Downtown Development Districts	100,000		100,000			100,000
To increase land acquisition and construction funding						
Economic Development - Land Acquisition & Construction	100,000		100,000			100,000
To increase land acquisition and construction funding						
Economic Development - Strategic Development	50,000		50,000			50,000
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	382,000	132,000	250,000	-	-	382,000
Total	2,054,200	1,070,400	869,000	30,000	84,800	2,054,200

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
ADMINISTRATION									
INFORMATION TECHNOLOGY									
Project Costs									
Disaster Recovery	133,100	75,000	25,000	25,000	25,000	25,000	25,000	333,100	
Disaster Recovery: Virtualization of Servers	108,400							108,400	
Subtotal Disaster Recovery	241,500	75,000	25,000	25,000	25,000	25,000	25,000	441,500	
Server / Hardware / Software Replacement	132,900	45,000	65,000	45,000	45,000	45,000	45,000	422,900	
AS 400 Machine		32,000						32,000	
Subtotal Server/Hardware/Software Replacement	132,900	77,000	65,000	45,000	45,000	45,000	45,000	454,900	
IT Future Capital Outlays	326,800	20,000	20,000	20,000	20,000	20,000	20,000	426,800	
Microsoft Exchange (Outlook)		24,600						24,600	
Microsoft Upgrades (FY 15 - FY 18)	4,300	75,000	75,000	35,000	35,000	35,000	35,000	154,300	
Department Upgrades		34,500	46,900	35,000	35,000	35,000	35,000	221,400	
Audio Visual Replacement Fund (FY13 - FY 18)	129,400	300,000	20,000	30,000	50,000	50,000	50,000	629,400	
Phone Replacement - Courty Administration Building (FY15 - FY18)	53,600			300,000	300,000	100,000	100,000	53,600	
IT Enterprise Solutions (FY17- FY18)	254,200	1,000,000	300,000	300,000	300,000	100,000	100,000	2,354,200	
Appraisal Software (CAMA) Replacement (FY 15 - FY 16)	528,600		20,000					548,600	
County Website (FY 17 - FY 18)	45,000							45,000	
Electronic Code Enforcement and Plan Review HW/SW		40,000	30,000					70,000	
IT - Projects Department Specific	204,800	30,000	30,000	30,000	30,000	30,000	30,000	384,800	
Deeds Imaging Computer HW/SW Replacement (FY12 - FY 18)									
TOTAL PROJECT COSTS	1,921,100	1,676,100	611,900	485,000	505,000	305,000	305,000	5,809,100	
Source of Funds:									
Capital Projects Fund Reserves (General Fund Contribution)	172,600	24,600						197,200	
General Fund Contribution	1,319,500	281,500		455,000	475,000	275,000	275,000	3,081,000	
Reserve Transfer -- General Fund	200,000	1,340,000	581,900					2,121,900	
Capital Projects Fund Reserves (Deed Fees)	119,800							119,800	
Capital Projects Fund Reserves (Sheriff Fees)	24,200	30,000	30,000	30,000	30,000	30,000	30,000	24,200	
Deeds Fees	85,000							85,000	
TOTAL SOURCE OF FUNDS	1,921,100	1,676,100	611,900	485,000	505,000	305,000	305,000	5,809,100	
TOTAL ADMINISTRATION									
	1,921,100	1,676,100	611,900	485,000	505,000	305,000	305,000	5,809,100	

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
COMMUNITY SERVICES									
PARKS									
BIG OAK COUNTY PARK									
Project Costs:									
Ball Field Restrooms and Storage (FY15 -FY 18)	84,500	125,000	10,500	250,000	250,000	250,000	250,000	220,000	
Ball Field Lights				50,000	50,000	50,000	50,000	1,000,000	
Splash Pad Water Amenity (Child Play Area)				300,000	300,000	300,000	250,000	150,000	
TOTAL PROJECT COSTS	84,500	125,000	10,500	300,000	300,000	300,000	250,000	1,370,000	
Source of Funds:									
General Fund Contribution	55,000	25,000		300,000	300,000	300,000	250,000	1,230,000	
Reserve Transfer -- General Fund			10,500					10,500	
Cash-in-Lieu of Recreation Area	29,500							29,500	
DNREC - Outdoor Recreation, Parks and Trails Grant		100,000						100,000	
TOTAL SOURCE OF FUNDS	84,500	125,000	10,500	300,000	300,000	300,000	250,000	1,370,000	
BRECKNOCK PARK									
Project Costs:									
Historic Structure Improvement Fund (FY 15- FY18)	29,200	10,000	10,000	10,000	10,000	10,000	10,000	79,200	
TOTAL PROJECT COSTS	29,200	10,000	10,000	10,000	10,000	10,000	10,000	79,200	
Source of Funds:									
General Fund Contribution	29,200	10,000		10,000	10,000	10,000	10,000	69,200	
Reserve Transfer -- General Fund			10,000					10,000	
TOTAL SOURCE OF FUNDS	29,200	10,000	10,000	10,000	10,000	10,000	10,000	79,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
BROWNS BRANCH PARK									
Project Costs:									
Sports Fields Irrigation System		40,000	40,000	40,000				120,000	
TOTAL PROJECT COSTS		40,000	40,000	40,000				120,000	
Source of Funds:									
General Fund Contribution		40,000		40,000				80,000	
Reserve Transfer -- General Fund			40,000					40,000	
TOTAL SOURCE OF FUNDS		40,000	40,000	40,000				120,000	
HUNN PROPERTY									
Project Costs:									
Roadway, Parking, and Trails (FY06, FY07)	236,700							236,700	
Roadway Parking and Trails: Wetland Bridge Connector	128,000							128,000	
Wildcat Manor Historic Improvement Fund (FY14 - FY18)	46,600	10,000	10,000	10,000	10,000	10,000	10,000	108,600	
TOTAL PROJECT COSTS	411,300	10,000	10,000	10,000	10,000	10,000	10,000	471,300	
Source of Funds:									
Capital Projects Fund Reserves (Realty Transfer Tax)	24,900							24,900	
General Fund Contribution	46,600	10,000		10,000	10,000	10,000	10,000	96,600	
Reserve Transfer -- General Fund			10,000					10,000	
Realty Transfer Tax	289,800							289,800	
DNREC - Outdoor Recreation, Parks and Trails Grant (Wetland Bridge)	50,000							50,000	
TOTAL SOURCE OF FUNDS	411,300	10,000	10,000	10,000	10,000	10,000	10,000	471,300	

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
KESSELRING PROPERTY									
<u>Project Costs:</u>									
Loop Trail Construction (FY 18)	25,000							25,000	
Park Development		75,000	100,000	100,000	100,000	100,000	100,000	575,000	
Welland Bridge (FY13 - FY18)	125,200 (4)		50,000					175,200	
TOTAL PROJECT COSTS	150,200	75,000	150,000	100,000	100,000	100,000	100,000	775,200	
<u>Source of Funds:</u>									
Capital Projects Fund Reserves (General Fund Contribution)	25,000							25,000	
Capital Projects Fund Reserves (Realty Transfer Tax)	75,200 (4)							75,200	
General Fund Contribution		75,000		100,000	100,000	100,000	100,000	475,000	
Reserve Transfer -- General Fund			150,000					150,000	
DNREC - Outdoor Recreation, Parks and Trails Grant (Welland Bridge)	50,000 (4)							50,000	
TOTAL SOURCE OF FUNDS	150,200	75,000	150,000	100,000	100,000	100,000	100,000	775,200	
(4) In FY 2018 Grant award of \$50,000. County Portion from Capital Project Reserves RE TT									
KESSELRING PROPERTY - RECREATION CENTER									
<u>Project Costs:</u>									
Recreation Center	10,800,000							10,800,000	
TOTAL PROJECT COSTS	10,800,000							10,800,000	
<u>Source of Funds:</u>									
Capital Projects Fund Reserves (Realty Transfer Tax)	100,000							100,000	
Loan	5,000,000							5,000,000	
Realty Transfer Tax	485,000							485,000	
Reserve Transfer - General Fund	5,215,000							5,215,000	
TOTAL SOURCE OF FUNDS	10,800,000							10,800,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
PARKS EQUIPMENT									
<u>Project Costs:</u>									
		9,000	9,000					18,000	
			10,000	10,000				20,000	
			12,500	12,500				25,000	
TOTAL PROJECT COSTS	9,000	9,000	31,500	22,500				63,000	
<u>Source of Funds:</u>									
		9,000	31,500	22,500				31,500	
TOTAL SOURCE OF FUNDS	9,000	9,000	31,500	22,500				63,000	
PARKS - OTHER PROJECTS									
<u>Project Costs:</u>									
	500	30,000	30,000	30,000	5,000	5,000	5,000	105,500	
	45,000 (5)	50,000 (5)	10,000	10,000	10,000	10,000	10,000	145,000	
			13,500					13,500	
TOTAL PROJECT COSTS	45,500	80,000	53,500	40,000	15,000	15,000	15,000	264,000	
<u>Source of Funds:</u>									
	500	50,000		40,000	15,000	15,000	15,000	135,500	
			53,500					53,500	
	45,000 (5)	30,000 (5)		40,000	15,000	15,000	15,000	75,000	
TOTAL SOURCE OF FUNDS	45,500	80,000	53,500	40,000	15,000	15,000	15,000	264,000	
(5) Sealcoating Restriping - \$75,000 Grant and \$20,000 County General Fund Contribution									

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
COMMUNITY SERVICES (continued)									
RECREATION									
Project Costs:									
Van 15 Passenger (FY13-FY16)	40,000							40,000	
Surveillance Security System - Recreation Center		17,500						17,500	
Turf Field Public Address System			25,000	25,000	20,000			70,000	
TOTAL PROJECT COSTS	40,000	17,500	25,000	25,000	20,000			127,500	
Source of Funds:									
General Fund Contribution	40,000			25,000	20,000			85,000	
Capital Projects Reserve (General Fund Contribution)		17,500						17,500	
Reserve Transfer - General Fund			25,000					25,000	
TOTAL SOURCE OF FUNDS	40,000	17,500	25,000	25,000	20,000			127,500	
Library									
Project Costs:									
Window Treatments		15,000						15,000	
Carpet Replacement			26,000					26,000	
Library Van		23,100						23,100	
Mobile Library		144,400						144,400	
TOTAL PROJECT COSTS		182,500	26,000					208,500	
Source of Funds:									
General Fund Contribution		15,000						15,000	
Reserve Transfer - General Fund			26,000					26,000	
Capital Projects Reserves (GF Contribution) Facilities Special Projects		23,100						23,100	
Restricted Library Funds		144,400						144,400	
TOTAL SOURCE OF FUNDS		182,500	26,000					208,500	
TOTAL COMMUNITY SERVICES	11,782,100	549,000	356,500	547,500	455,000	435,000	375,000	14,500,100	

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
PLANNING									
PLANNING - INSPECTIONS & ENFORCEMENT									
<u>Project Costs:</u>									
Vehicle Replacement		19,300							19,300
TOTAL PROJECT COSTS		19,300							19,300
<u>Source of Funds:</u>									
Capital Projects Reserves (GF Contribution) Facilities Special Projects			19,300						19,300
TOTAL SOURCE OF FUNDS			19,300						19,300
TOTAL PLANNING			19,300						19,300

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
PUBLIC SAFETY									
EMERGENCY COMMUNICATIONS									
Project Costs:									
Consoles Replacement (FY18)	85,000	85,000	85,000	85,000	300,000	300,000		340,000	
Fire / EMS Paging System Replacement (FY17)	30,000	15,000	300,000	300,000		300,000		1,245,000	
RF Control Station Replacement Radios (FY17)	24,000							24,000	
Replace Fabric on Dispatch Walls		20,000	20,000					40,000	
TOTAL PROJECT COSTS	139,000	120,000	405,000	385,000	300,000	300,000		1,649,000	
Source of Funds:									
Realty Transfer Tax		120,000	405,000	85,000				259,000	
Reserve Transfer -- Realty Transfer Tax	54,000		405,000					405,000	
State of Delaware 911 Board Grant				300,000	300,000	300,000		900,000	
Capital Projects Fund Reserves (Realty Transfer Tax)	85,000							85,000	
TOTAL SOURCE OF FUNDS	139,000	120,000	405,000	385,000	300,000	300,000		1,649,000	
EMERGENCY MEDICAL SERVICES									
Project Costs:									
Cardiac Monitors/Pacemakers/Defibrillators (FY18)	17,500	25,000	25,000	25,000	25,000	25,000	25,000	167,500	
Radio Replacement		13,000	13,000	9,000				35,000	
Vehicle / Conversion - Emergency Response Unit		85,000	76,000	76,000	76,000	76,000	76,000	465,000	
Pole Building (FY16 - FY18)	70,000	30,000 (6)	100,000					200,000	
Surveillance/ Security System Upgrade --Wheatley Pond Location (FY18)	7,000							7,000	
TOTAL PROJECT COSTS	94,500	153,000	214,000	110,000	101,000	101,000	101,000	874,500	
Source of Funds:									
Realty Transfer Tax		123,500 (6)	214,000	110,000	101,000	101,000	101,000	631,000	
Reserve Transfer -- Realty Transfer Tax	94,500							214,000	
Capital Projects Funds Reserves (Realty Transfer Tax)		29,500						29,500	
TOTAL SOURCE OF FUNDS	94,500	153,000	214,000	110,000	101,000	101,000	101,000	874,500	
(6) Pole Building - \$100,000 FY 16 -FY 19 funds are Realty Transfer Tax									

CAPITAL PROJECTS FUND - FISCAL YEAR 2020									
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL	
PUBLIC SAFETY HEADQUARTERS									
Generator Replacement (FY 18)	15,000	35,000	84,800					134,800	
Camera Security System		30,000						30,000	
TOTAL PROJECT COSTS	15,000	65,000	84,800					164,800	
Source of Funds:									
Realty Transfer Tax	15,000	35,000						50,000	
Capital Projects Fund Reserves (Realty Transfer Tax)		30,000						30,000	
State of Delaware Grant -- DEMA Grant			84,800					84,800	
TOTAL SOURCE OF FUNDS	15,000	65,000	84,800					164,800	
EMERGENCY MANAGEMENT									
Emergency Operations Center Renovations				20,000	20,000	20,000	20,000	80,000	
TOTAL PROJECT COSTS				20,000	20,000	20,000	20,000	80,000	
Source of Funds:									
Realty Transfer Tax				20,000	20,000	20,000	20,000	80,000	
TOTAL SOURCE OF FUNDS				20,000	20,000	20,000	20,000	80,000	
TOTAL PUBLIC SAFETY	248,500	338,000	703,800	515,000	421,000	421,000	121,000	2,768,300	

CAPITAL PROJECTS FUND - FISCAL YEAR 2020								
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
ROW OFFICES								
SHERIFF'S OFFICE								
<u>Project Costs:</u>								
Vehicle Replacement (FY18)	18,000 (3)	2,000		20,000	20,000	20,000	20,000	100,000
TOTAL PROJECT COSTS	18,000	2,000		20,000	20,000	20,000	20,000	100,000
<u>Source of Funds:</u>								
Fees - Sheriff	18,000 (3)			20,000	20,000	20,000	20,000	98,000
Capital Projects Fund Reserves (Sheriff Fees)		2,000						2,000
TOTAL SOURCE OF FUNDS	18,000	2,000		20,000	20,000	20,000	20,000	100,000
(3) Vehicle Funding from FY 18 is available in FY 19								
TOTAL ROW OFFICES	18,000	2,000		20,000	20,000	20,000	20,000	100,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2020								
	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
SPECIAL PROJECTS (continued)								
EQUIPMENT AND VEHICLES								
<u>Project Costs:</u>								
County Vehicle and Equipment Replacement (FY16)	27,100	32,000	32,000	32,000	32,000	32,000	32,000	219,100
TOTAL PROJECT COSTS	27,100	32,000	32,000	32,000	32,000	32,000	32,000	219,100
<u>Source of Funds:</u>								
General Fund Contribution	27,100	32,000		32,000	32,000	32,000	32,000	187,100
Reserve Transfer -- General Fund			32,000					32,000
TOTAL SOURCE OF FUNDS	27,100	32,000	32,000	32,000	32,000	32,000	32,000	219,100
FACILITIES								
<u>Project Costs:</u>								
Facilities Upgrades, Repairs, Furnishings and Equipment (FY16)	112,000	50,000	50,000	50,000	50,000	50,000	50,000	412,000
EMS West Dover Location		675,000						675,000
TOTAL PROJECT COSTS	112,000	725,000	50,000	50,000	50,000	50,000	50,000	1,087,000
<u>Source of Funds:</u>								
General Fund Contribution	112,000	50,000		50,000	50,000	50,000	50,000	362,000
Reserve Transfer -- General Fund			50,000					50,000
Reserve Transfer -- Realty Transfer Tax		675,000						675,000
TOTAL SOURCE OF FUNDS	112,000	725,000	50,000	50,000	50,000	50,000	50,000	1,087,000
TOTAL SPECIAL PROJECTS	1,643,800	1,507,000	382,000	282,000	282,000	282,000	282,000	4,660,800

CAPITAL PROJECTS FUND - FISCAL YEAR 2020

	Prior Open Projects	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
Project Costs:								
Administration	1,921,100	1,676,100	611,900	485,000	505,000	305,000	305,000	5,809,100
Community Services	11,782,100	549,000	356,500	547,500	455,000	435,000	375,000	14,500,100
Planning		19,300						19,300
Public Safety	248,500	338,000	703,800	515,000	421,000	421,000	121,000	2,768,300
Facilities Management		63,900						63,900
Row Offices	18,000	2,000		20,000	20,000	20,000	20,000	100,000
Special Projects	1,643,800	1,507,000	382,000	282,000	282,000	282,000	282,000	4,660,800
Total Project Costs	15,613,500	4,155,300	2,054,200	1,849,500	1,683,000	1,463,000	1,103,000	27,921,500

Source of Funds:

Capital Projects Fund Reserves (Deed Fees)	119,800							119,800
Capital Projects Fund Reserves (Sheriff Fees)	24,200	2,000						26,200
Capital Projects Fund Reserves (General Fund Contribution)	229,000	97,500						326,500
Capital Projects Fund Reserves (Realty Transfer Tax)	285,100	59,500						344,600
Capital Projects Reserves (GF Contribution) Facilities Special Projects		42,400						42,400
Cash-in-Lieu of Recreation Area	29,500							29,500
Fees - Deeds	85,000	30,000	30,000	30,000	30,000	30,000	30,000	265,000
Fees - Sheriff	18,000			20,000	20,000	20,000	20,000	98,000
General Fund Contribution	1,629,900	606,000		1,084,500	1,012,000	792,000	732,000	5,856,400
Restricted Library Funds		144,400						144,400
Loan	5,000,000							5,000,000
Realty Transfer Tax	1,406,200	378,500			271,000	271,000	271,000	2,962,700
Reserve Transfer -- General Fund	6,032,000	1,390,000	1,070,400	50,000	50,000	50,000	50,000	8,692,400
Reserve Transfer -- Realty Transfer Tax	400,000	1,275,000	869,000					2,544,000
State of DE Grant -- DE Land and Water Conservation Trust Fund	29,800							29,800
DNREC - Outdoor Recreation, Parks and Trails Grant	100,000	100,000						200,000
State of Delaware Grant -- DelDOT	225,000	30,000						255,000
State of Delaware 911 Board Grant				300,000	300,000	300,000		900,000
State of Delaware Grant -- DEMA			84,800					84,800
Total Source of Funds	15,613,500	4,155,300	2,054,200	1,849,500	1,683,000	1,463,000	1,103,000	27,921,500

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. 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 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Beginning Fund Balance	\$ 103,102	\$ 125,566	\$ 148,053	\$ 148,053
Revenues				
Land Lease	22,890	22,890	22,900	22,900
Interest Income	704	1,694	1,600	2,600
Total	23,594	24,584	24,500	25,500
Expenses				
Legal & Consulting	-	-	21,200	22,200
Travel	-	-	-	-
Indirect Expenses	1,130	2,069	2,200	2,200
Maintenance Expense	-	28	1,100	1,100
Total	1,130	2,097	24,500	25,500
Estimated Ending Fund Balance	\$ 125,566	\$ 148,053	\$ 148,053	\$ 148,053



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Sewer Fund Budget

The Sewer Fund provides the wastewater collection, conveyance and treatment services for the citizens of Kent County. In order to accomplish this task, the Sewer Fund maintains a collection system consisting of 177 miles of force-main piping, 243 miles of gravity piping, 101 pumping and lift stations and a resource recovery facility.

User fees are the major source of revenue for the Sewer Fund. The County charges a uniform rate to its contract users, which are primarily municipalities. The County also provides services to sanitary sewer district users located outside the boundaries of the contract users. Fees for district users are made up of two components: 1) a uniform rate to recover the cost of operations; and, 2) a share of the district's debt services.

Budget Highlights

The following items briefly describe some of the significant changes and items included in the Adopted Fiscal Year 2020 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 and hauler charges budgeted for Fiscal Year 2020 are NOT consistent with Fiscal Year 2019 budgeted fees. The budget reflects a 10% increase to the uniform rate for district users, contract users, and waste haulers. This rate increase is projected to increase revenue by approximately \$1.5 million. The last time the uniform rates were increased was July 1, 2007 (Fiscal Year 2008).
- Operating budget contingency is funded at \$415,900.
- 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 2020.
- Effective July 1, 2019, as provided in the County employees' pay classification system, each classified and unclassified employee with a least one fiscal year, but not less than nine months, of County service and receiving an effective performance appraisal shall be eligible to advance one step (2%); each classified and unclassified employee with no more than one day less than nine months, but no less than three months of County service shall advance one half step (1%); each classified and unclassified employee with not more than one day less than three months, of County service shall not be eligible for a step increase. Those remaining employees in positions downgraded by the 2015 Classification, Compensation & Benefits Study shall be eligible for available step increases within their former grade until achieving the maximum pay rate for the former grade or subsequent downgraded position. In addition, the official pay plan step shall be adjusted as such to reflect the pay system rates as applicable.
- 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, 2019, all classified and unclassified employees shall receive a two (2) percent cost-of-living increase and the pay ranges contained in the approved pay classification system shall be increased to reflect the two (2) percent cost-of-living increase. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- No pay increases have been budgeted for temporary, part-time, contractual or seasonal employees except as required by minimum wage laws, and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 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 7/1/19, 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 and eligible 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, employees/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.
- 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 7/1/19, 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 under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A & B to the Personnel Office at least 30 days before the effective date, or eligibility for retiree/dependent benefits may be withdrawn. 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 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 as established by motion of the Levy Court, or opt out of dental coverage.
- The annual valuation report by The Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$3,408,100 to the Kent County Employee Pension Fund for Fiscal Year 2020. The budgeted Sewer Fund portion of the Fiscal Year 2020 contribution is \$789,800 and the budgeted General Fund portion is \$2,618,300.

Kent County will make contributions to the pension fund 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 \$2,154,449 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2020 and 2021. The budgeted Sewer Fund contribution is Fiscal Year 2020 is \$504,900 and the budgeted General Fund contribution is \$1,649,549.
- Effective July 1, 2019, all former employees retiring from active service and receiving a pension as of 6/30/19 from the Kent County Employee Retirement Program shall receive a one (1) percent cost-of-living increase. Former employees vested in the pension program but terminating employment before immediate eligibility to collect said pension and any beneficiary of a former employee receiving a pension benefit as of 6/30/19 shall not receive a cost-of-living increase.
- 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.
- Funding has been included in this budget to increase one (1) Utility Locator position in the Department of Public Works –Engineering Division from 35 hours a week to 40 hours a week.

SEWER FUND – FISCAL YEAR 2020 BUDGET ASSUMPTIONS

The Adopted Fiscal Year 2020 budget increased by 6.76 percent (\$1,283,600) from the amended Fiscal Year 2019 budget. The departments' operating expenses increased by \$881,600, transfer to Capital Projects increased by \$150,600 over FY 2019 amended budget, debt service increased by \$96,500 and contingency increased by \$154,900.

The primary increase in Fiscal Year 2020 adopted revenue from Fiscal Year 2019 amended revenue is an increase in user fees. Increases in user fees are primarily due to a rate increase.

Revenues

Projected revenues generated at the current (i.e. Fiscal Year 2019) user fee rates for residential and commercial customers would fall short of needed funding. Therefore a ten 10 percent (10%) increase in sewer uniform rate is included in the Adopted Fiscal Year 2020 budget. The last rate increase was implemented in Fiscal Year 2008.

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. The user fees are projected to provide \$16.9 million and will provide funds for approximately 83.6 percent of the budgeted operating expenses. Funds for the remaining 16.4 percent of expenses are provided from hauler charges, permit and review fees, interest income, main systems impact fees and other revenue.

Customers within districts are charged a uniform quarterly rate for operations and maintenance. The Fiscal Year 2020 quarterly uniform rate for the operations and maintenance portion of the user fee is \$77.60 per equivalent dwelling unit (EDU). This rate reflects a 10 percent (10%) increase of \$7.05 over the Fiscal Year 2019 quarterly rate of \$70.55. 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 adopted uniform rate for contract users is \$2.58 per 1,000 gallons of flow for Fiscal Year 2020. This rate reflects an increase of ten percent (10%) over the current rate of \$2.34 per 1,000 gallons of flows for Fiscal Year 2019. The Fiscal Year 2020 adopted rate for the Delaware Solid Waste Authority is \$14.30 per \$1,000 gallons, which reflects an increase of ten percent (10%) over the current rate of \$13.00 per 1,000 gallons for Fiscal Year 2019.

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 adopted septage fee for haulers for Fiscal Year 2020 is \$61.92 of which \$52.70 is for operating costs and \$9.22 is for debt service. The adopted rate reflects an increase of ten percent (10%) in the operating cost portion of the fee. The debt service portion of the rate (\$9.22)

which is associated with improvements at Pump Station No. 1 is unchanged. The Fiscal Year 2019 septage rate was \$57.12 of which \$47.90 is for operating costs and \$9.22 is debt service. The grease discharge fee at the KCRRF is 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 2020 are projected to increase by \$5,500 from the Permit and Review fees budgeted in Fiscal Year 2019. 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 2020 adopted budget reflects a transfer of district expansion fees to partially fund debt service of the South Central District. As the numbers of district users are increased, the impact fee contribution for debt service will be reduced and eventually eliminated.

In the Fiscal Year 2020 adopted budget there is a contribution from the Main System Capital Improvement Fees (MSCIF) for the debt service payment of the Resource Recovery Facility Expansion Upgrade Project.

Interest Income

Interest income is from operating income only.

Other Revenue Sources**Rent Income**

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

Rebate Income

The Regional Resource Recovery Facility is participating in a demand response program under rules set up by PJM Environmental Information, Inc. and rebate income is received from 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 through 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 2020 adopted budget are \$7,318,200.

Position Summary

	FY 2018	FY 2019	FY 2020
Public Works – Sewer Funds	70	71	71
Engineering	15	15	15
Environmental Programs	3	3	3
WWF-Operations	19	19	19
WWF-Maintenance	25	25	25
WWF-Treatment Plant	8	9	9

Pension and Post-Retirement Benefits

The Sewer Fund's annual contribution to the Pension Fund is budgeted at \$789,800 based on the annual actuarial valuation reported by The Nyhart Co., in compliance with GASB 67/68 recommending a contribution of \$3,408,100 to the Kent County Employee Pension Fund for Fiscal Year 2020.

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.

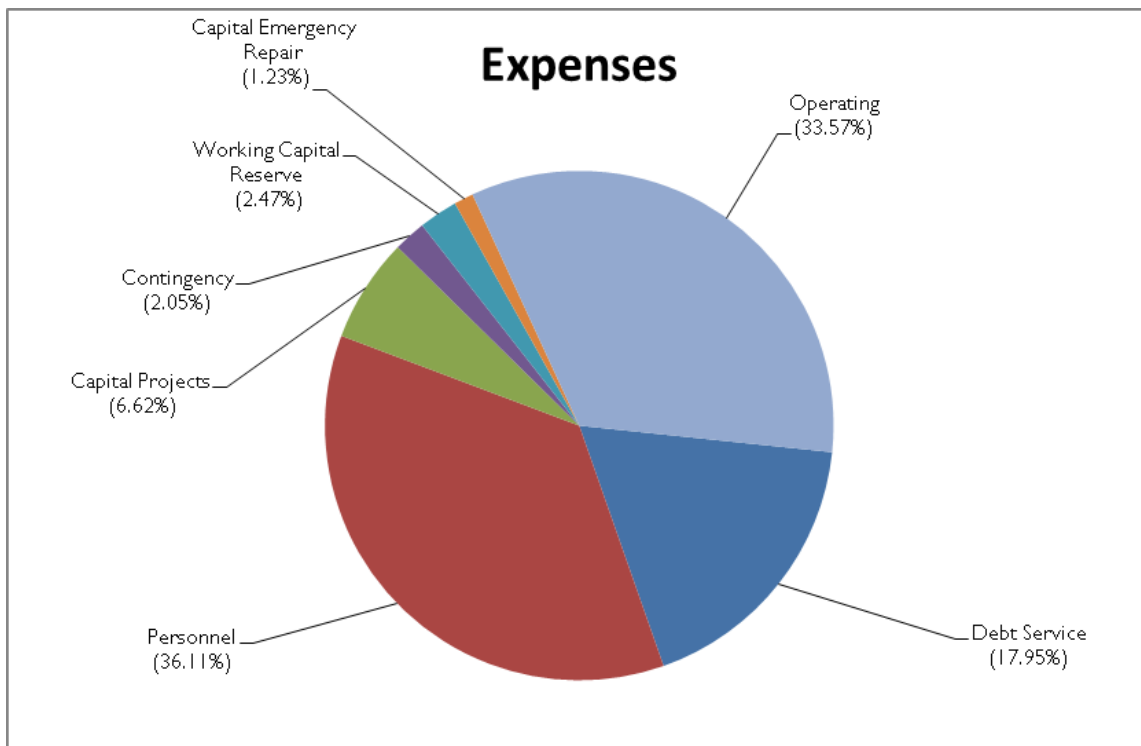
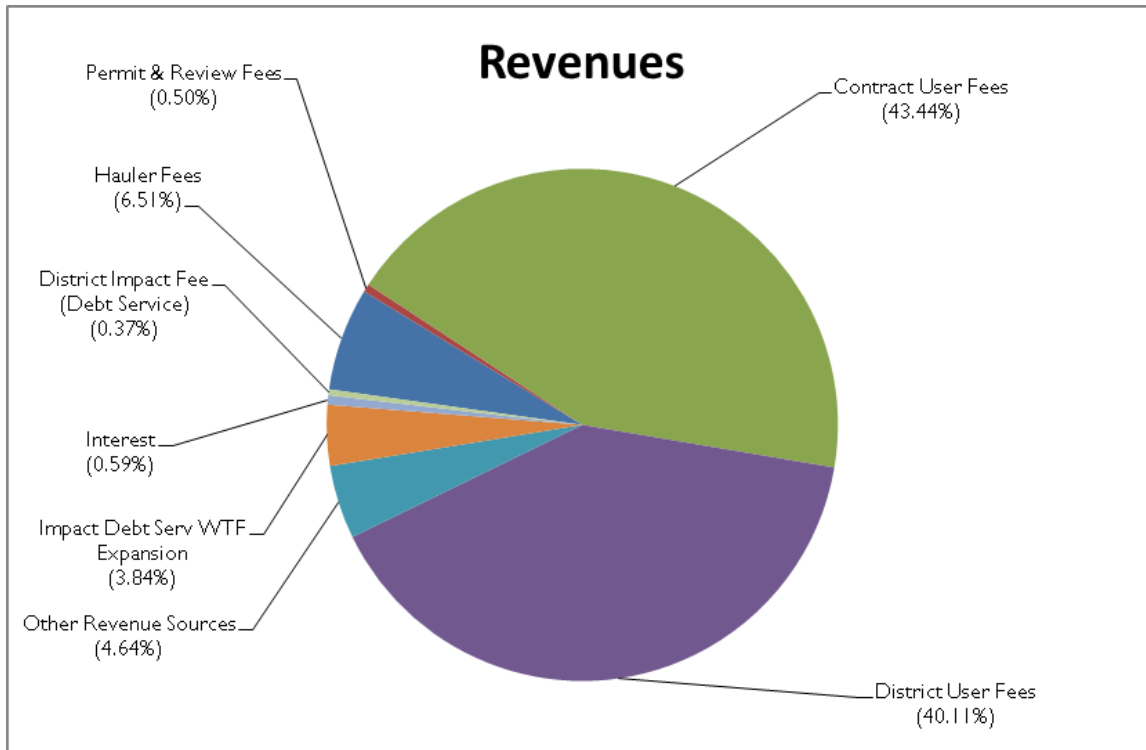
The Sewer Funds annual contribution to Other Post-Employment Benefits is budgeted at \$504,900 based on the biennial actuarial valuation report by Nyhart Co., in compliance with GASB 74/75, recommends a contribution of \$2,154,449 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2020.

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 office provides maintenance, custodial service and security for the Kent County Administrative Complex. The costs for this office 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 office 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 office 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 office 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 Adopted Fiscal Year 2020 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY2020
Unrestricted Revenue				
User Fees	14,882,426	15,589,104	15,400,000	16,932,800
Hauler Charges	645,377	1,275,220	595,000	1,122,000
Hauler Debt Service Fee	113,890	225,039	105,000	196,300
Penalties	212,005	208,364	210,000	210,000
Maturing Impact Fee Investment	106,000	-	-	-
Rent	62,980	54,112	54,000	54,000
Interest	81,349	162,558	120,000	120,000
Leachate	23,647	69,327	22,000	30,000
Lime Sales	38,150	27,415	20,000	20,000
Permit & Review Fees	105,079	152,767	96,300	101,800
Other Income	256,022	278,618	219,300	240,300
Employee Pension Withholding	47,284	44,191	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	-	777,600	777,600
Rebate Income	82,715	158,732	70,000	70,000
Energy Credits	178,859	151,069	130,000	130,000
Debt Service Tax Interest Credits	97,705	92,185	90,000	90,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
Appropriated Retained Earnings	-	-	902,000	-
Total Unrestricted Revenue	\$ 17,559,429	\$ 18,614,642	\$ 18,982,100	\$ 20,265,700
Direct Expenses				
Engineering				
Administration	2,169,910	2,412,561	2,174,600	2,372,700
Environmental Programs	398,599	395,569	466,600	471,300
Treatment Plant Administration	876,531	924,840	1,074,000	1,146,000
Operations & Bio-Solids	4,414,585	4,740,763	4,996,600	5,295,100
Maintenance	3,816,022	4,461,598	4,527,300	4,835,600
Transfer to Capital Projects Fund	627,000	365,000	1,190,000	1,340,600
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	261,000	415,900
Capitalized Operating Expense	1,271,520	777,082	-	-
Septage Loan Redemption	113,890	225,039	105,000	196,300
Bond Redemption	2,315,050	2,411,065	2,323,200	2,373,400
Interest Expense	719,782	1,081,029	1,113,800	1,068,800
Total Expense	\$ 17,472,889	\$ 18,544,546	\$ 18,982,100	\$ 20,265,700

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 December 2019 and construction by June 2021
- Complete construction of the Septage Receiving and Pretreatment Facility by June 2020
- Complete construction of the Weatherstone Crossing gravity sewer interceptor by August 2019
- Complete construction of Route 13 Force Main Slip Lining Project by December 2019

Expenses: Engineering Administration

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	1,387,477	1,480,732	1,548,800	1,629,500
Travel	-	4,497	4,300	6,800
Insurance	9,966	9,811	11,100	11,900
Indirect Costs	403,730	437,699	492,200	565,100
Office Supplies	4,762	4,443	5,800	6,200
Furniture/Equipment	26,636	7,365	12,200	52,500
Legal/Contract Services	301,258	31,365	39,600	42,200
Operating Supplies	3,730	2,361	4,900	4,300
Utilities	5,134	5,013	6,400	7,100
Maintenance	11,902	17,345	17,400	14,700
Vehicle Expense	13,103	16,218	15,700	16,200
Consulting Fees	2,100	395,625	15,000	15,000
Miscellaneous	20	-	1,000	1,000
Interest	-	-	200	200
Fiscal Agent	92	87	-	-
Total	\$ 2,169,910	\$ 2,412,561	\$ 2,174,600	\$ 2,372,700

Note:**Furniture & Equipment:**

(4) PC Monitor	\$1,000
(2) Desktop PC	2,000
(2) ESRI Software License	1,000
(1) Keynet Subscription – GPS	1,000
(1) Adobe Pro License	500
(1) Locator Device	900
(1) Book Case	1,800
(1) Trimble R2 with Accessories and Software	7,100
Copier Lease	3,700
Plotter Lease (50% Split with Planning Department)	3,500
½ Ton Truck Extended Cab Four Wheel Drive	<u>30,000</u>

Total Furniture and Equipment **\$ 52,500**

Engineering: Environmental Programs

Mission

The Environmental Programs section is responsible for administering the Industrial Wastewater Pretreatment Program as required by the Federal Clean Water Act. It also administers the Fats, Oil and Grease (FOG) program and a hauled waste program for commercial haulers of liquid residential/domestic septage wastes.

The section assists the Wastewater Facilities Division by monitoring/sampling of wastewater at various points in the collection system and any environmental impacts of sanitary sewer overflows. The section also assists with associated compliance monitoring.

Goals

- Complete all pretreatment reporting requirements to U.S. Environmental Protection Agency (EPA) by February 28; and all EPCRA reporting requirements to DNREC by March 1
- Develop new local limits and regulations for significant industrial users and regulated industries by April 30, 2020 in accordance with the NPDES permit issued to the Kent County Regional Resource Recovery Facility (KCRRRF). This industrial load allocation will be revised and will require implementation through County Code revisions and the issuance of revised industrial wastewater discharge permits
- Modify the Kent County Code to meet any EPA requirements and regulations with respect to pretreatment
- Develop and implement a PCB minimization plan required by the Delaware River Basin Commission and the NPDES permit

Expenses: Engineering Environmental Programs

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	310,156	294,148	316,700	316,900
Travel	1,956	847	600	1,900
Insurance	2,532	3,565	4,000	3,900
Indirect Costs	52,287	57,031	62,200	67,700
Office Supplies	765	671	1,000	1,000
Furniture/Equipment	40	424	3,300	8,900
Legal/Contract Services	300	54	200	400
Operating Supplies	371	374	1,300	1,200
Utilities	983	1,089	1,100	1,100
Maintenance	103	1,729	1,000	1,500
Vehicle Expense	3,633	4,048	4,700	4,800
Project Expense	15,953	23,004	25,000	16,500
Consulting Fees	-	-	15,000	15,000
Miscellaneous	-	-	500	500
Testing/Monitoring	9,520	8,585	30,000	30,000
Total	\$ 398,599	\$ 395,569	\$ 466,600	\$ 471,300

Note:**Furniture and Equipment:**

(3) Office Chairs	\$ 1,800
(2) Computer Monitors	600
(1) Portable Sampler	<u>6,500</u>

Total Furniture and Equipment:**\$ 8,900**

Wastewater Facilities: Plant Administration

Mission

The Wastewater Facilities Division operates the collection, transmission and treatment system in compliance with Federal, State and Local regulations. The Kent County Regional Resource Recovery Facility is located between Frederica, DE and Milford, DE. The mission of Wastewater Facilities Administration is to provide leadership and support for the operation of the facility's processes for collection, transmission and treatment of wastewater.

Goals

- Ensure environmental compliance and reporting
- Manage parts inventory and provide fiscal support for Regional Resource Recovery Facility Operations and Maintenance functions
- Continue to implement change and improvements in the Division through the Sustainability Management System (SMS); meet health & safety, environmental, and bio-solids objectives; and maintain the certifications associated with the Sustainability Management System program

Expenses: Wastewater Facility: Plant Administration

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	632,964	716,915	845,600	887,700
Travel	-	575	100	2,800
Insurance	9,531	9,917	13,200	12,200
Indirect Costs	107,448	116,109	136,700	149,600
Office Supplies	1,835	1,489	2,100	1,500
Furniture/Equipment	5,343	5,880	8,400	14,700
Legal/Contract Services	15,225	18,624	23,600	33,900
Operating Supplies	2,508	2,403	4,400	4,400
Utilities	18,899	26,958	32,700	32,500
Maintenance	4,953	125	4,000	4,000
Vehicle Expense	1,189	1,190	3,000	2,500
Miscellaneous	76,636	24,655	200	200
Total	\$ 876,531	\$ 924,840	\$ 1,074,000	\$ 1,146,000

Note:**Furniture and Equipment:**

(2) Office Chairs	\$ 1,200
(1) Computer Monitor	300
(1) Desktop Computer	1,000
(1) Computer Tablet	1,000
(1) Barracuda Web Filter	1,700
(1) WTP Server Memory Upgrade	5,000
(1) Microsoft Office Standard License	300
(2) Copier Lease	<u>4,200</u>

Total Furniture and Equipment:**\$ 14,700**

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 provide treatment of wastewater in compliance with the present NPDES permit No. 0020338 issued October 1, 2017 and all applicable regulations of the U.S. Environmental Protection Agency and Delaware Department of Natural Resources and Environmental Control.

The treatment improves the effluent by removing fine particulate matter and reduces nutrients prior to effluent discharge. In addition, the section produces a high quality bio-solids product for distribution to local farms.

Goals

- Meet applicable objectives set forth by Sustainability Management System (SMS)
- Optimize the biological removal process to meet the nutrient limits set forth in the NPDES permit
- Maintain levels of safety, environmental and injury incidents below wastewater industry average
- Continue to plan and implement the project to replace aging bio-solids dryers
- Produce a high quality Class A bio-solids product for local distribution

Expenses: Wastewater: Operations & Bio-Solids

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	1,801,424	1,997,999	1,884,400	2,056,100
Travel	1,636	-	100	-
Insurance	110,155	108,135	111,400	112,300
Indirect Costs	352,504	369,039	411,500	446,800
Office Supplies	2,153	2,509	2,500	1,800
Furniture/Equipment	19,837	10,086	29,100	13,900
Legal/Contract Services	68,889	6,126	13,700	19,700
Trash Collection	25,234	59,403	36,000	60,000
Operating Supplies	505,158	626,961	541,500	760,500
Utilities	1,243,086	1,204,849	1,254,500	1,285,400
Rent	8,450	4,444	9,000	10,000
Maintenance	235,633	300,055	427,900	368,100
Vehicle Expense	1,448	1,018	4,100	4,000
Consultant Services	-	-	500	-
Miscellaneous	60	30	-	500
Testing/Monitoring	37,966	50,109	64,400	56,000
Capital Expenditures	952	-	206,000	100,000
Total	\$ 4,414,585	\$ 4,740,763	\$ 4,996,600	\$ 5,295,100

Note:**Furniture & Equipment:**

(3) Office Chairs	\$1,800
(3) Multipurpose Stool	1,800
(1) Computer Monitor	300
(1) Desktop Computer	1,000
(1) 3 HP Floating Surface Mixer	6,400
(1) Multi-Lab IDS Pro OBOD Probe	900
(20) 160 mm Injector Nozzles for Lab Dishwasher	600
(1) Field Dissolver Meter	600
(1) Cable for YSI Meter	300
(1) Oxygen Sensor	<u>200</u>

Total Furniture and Equipment **\$ 13,900**

Operating Capital Projects:

General Labor and Equipment **\$ 100,000**

Total Operating Capital Projects **\$ 100,000**

Wastewater Facilities: Maintenance

Mission

The Maintenance section's primary responsibility is for operating and maintaining Kent County's regional wastewater collection and transmission system, which consists of 243 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 managing Kent County's farm properties listed below.

Designation	Location	Estimated Total Area, Acres	Estimated Tillable Area, Acres
KSF1	Adjacent & northeast side of the plant	73.0	65.0
KSF2	Adjacent & southwest side of the plant	24.0	10.0
KSF4 Blessing Farm	North of Houston	150.0	111.8
KSF5 Goldinger Farm	South of Smyrna	243.0	149.0
West Farm I & II	Northwest of the plant	386.0	240.0
Vineyard Farm	Southwest of Frederica	148.0	131.0

Goals

- Perform 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Personnel	2,128,039	2,391,889	2,250,800	2,428,000
Travel	2,586	9,904	4,100	4,700
Insurance	57,008	61,067	60,600	67,200
Indirect Costs	396,891	414,993	467,800	510,700
Office Supplies	36,254	37,510	41,500	44,500
Furniture/Equipment	51,550	23,705	150,700	189,900
Legal/Contract Services	49,751	113,337	19,300	73,000
Trash	6,979	6,544	10,000	7,000
Operating Supplies	110,846	185,813	167,400	178,900
Utilities	509,910	532,217	534,600	535,900
Rent	9,026	-	6,000	6,000
Maintenance	290,663	263,593	309,600	317,500
Vehicle Expense	149,008	109,829	134,200	136,300
Consultant	-	5,053	-	-
Miscellaneous	130	68,591	1,000	1,000
Capital Expenditures	17,381	237,553	369,700	335,000
Total	\$ 3,816,022	\$ 4,461,598	\$ 4,527,300	\$ 4,835,600

Note:**Furniture and Equipment:**

(6) External Hard drives for Tablets	\$ 900
(3) Laptop Computer	3,600
(2) Computer Monitor	600
(3) VM Software License for XP	500
(1) Spectrum Analyzer	3,500
(2) Transfer Switch Replacement	4,000
(5) Grinder Pumps	15,000
(10) PLC Upgrades	20,000
(5) Tower Lease	6,800
(2) Trucks w. Utility Body and Crane	<u>135,000</u>

Total Furniture and Equipment**\$ 189,900****Operating Capital Project:**

General Labor and Equipment Contract	\$ 150,000
Large Pump Repair	100,000
Wet Well MH Rehabilitation	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 2020

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to Fiscal Year 2019. 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 2020		Prior Budget Years	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
Treatment Plant Upgrades:									
Project Costs:									
T9	Site Lighting Replacement	77,000	-	-	-	-	-	-	77,000
	Operating Revenue	77,000	-	-	-	-	-	-	77,000
T12	Clarifier Improvement Sludge Blanket Detectors for 4 Units	73,100	-	-	-	-	-	-	73,100
	Working Capital Reserve	73,100	-	-	-	-	-	-	73,100
T13	Clarifier Improvement Floor Rehabilitation - 2	62,000	-	-	-	-	-	-	62,000
	Working Capital Reserve	62,000	-	-	-	-	-	-	62,000
T14	Replace Influent Bar Rake #2 (Influent Building)	155,000	-	-	-	-	-	-	155,000
	Working Capital Reserve	155,000	-	-	-	-	-	-	155,000
T16	Site Improvements - Replace Paved Surfaces	200,000	200,000	-	-	-	-	-	400,000
	Working Capital Reserve	200,000	200,000	-	-	-	-	-	400,000
T17	Sandfilter Covers For Cells & Cascade	50,000	-	-	143,000	143,000	-	-	336,000
	Operating Revenue	50,000	-	-	143,000	143,000	-	-	336,000
T18	Clarifier Improvement - Weir Covers	-	-	-	180,000	-	-	-	180,000
	Operating Revenue	-	-	-	180,000	-	-	-	180,000
T19	Solids Handling Building Roof	120,000	-	-	-	-	-	-	120,000
	Working Capital Reserve	120,000	-	-	-	-	-	-	120,000
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

Fiscal Year 2020		Prior Budget Years	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
Treatment Plant Upgrades:									
Project Costs:									
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
T23	Grit Removal Equipment Upgrade	-	-	120,000	120,000	-	-	-	240,000
	Operating Revenue	-	-	120,000	120,000	-	-	-	240,000
T24	Sandfilter Sand Replacement	-	-	-	-	-	-	300,000	300,000
	Operating Revenue	-	-	-	-	-	-	300,000	300,000
T25A	Bio Gas Production-Phase 1 Study	-	-	-	-	-	-	200,000	200,000
	Operating Revenue	-	-	-	-	-	-	150,000	150,000
	DE State Revolving Fund Planning Grant	-	-	-	-	-	-	50,000	50,000
T26	Sludge Storage Tank Cleaning (Digesters 5 & 6)	-	-	30,000	-	-	-	-	30,000
	Operating Revenue	-	-	30,000	-	-	-	-	30,000
	Total Treatment Plant Upgrades	20,641,600	1,065,000	1,015,000	1,283,000	1,278,000	875,000	900,000	27,057,600

Fiscal Year 2020		Prior Budget Years	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
	Conveyance System Expansion and Upgrades Project Costs:								
CS4A	Pipeline Condition Assessment Study (Pipe > 12" Dia.)	100,000	-	-	-	-	-	-	100,000
	Operating Revenue	50,000	-	-	-	-	-	-	50,000
	DE State Revolving Fund Planning Grant	50,000	-	-	-	-	-	-	50,000
CS4B	Pipeline Condition Assessment Investigation (Pipe > 12" Dia.)	-	-	2,150,000	2,150,000	-	-	-	4,300,000
	State Revolving Fund Loan	-	-	2,150,000	2,150,000	-	-	-	4,300,000
CS5A	Pipeline Condition Assessment Study (Pipe <12" Dia.)	-	100,000	-	-	-	-	-	100,000
	Operating Revenue	-	50,000	-	-	-	-	-	50,000
	DE State Revolving Fund Planning Grant	-	50,000	-	-	-	-	-	50,000
CS5B	Pipeline Condition Assessment Investigation (Pipe <12" Dia.)	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
	State Revolving Fund Loan	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
CS6	Punchon Run Transmission Bypass (Design & Construction)	-	-	834,500	600,000	-	-	-	1,434,500
	Main System Capital Improvement Fees, Transmission Portion	-	-	834,500	600,000	-	-	-	1,434,500
CS7	Inflow/Infiltration Repairs - Royal Grant	-	-	100,000	-	-	-	-	100,000
	Operating Revenue	-	-	100,000	-	-	-	-	100,000
	Total Conveyance System Expansion and Upgrades	100,000	100,000	3,084,500	3,750,000	1,000,000	1,000,000	1,000,000	10,034,500

Fiscal Year 2020		Prior Budget Years	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 1 - Smyrna								
P1	Lead/Lag Pump Replacement (No Control Upgrade Req'd.)	-	-	65,000	-	-	50,000	-	115,000
	Operating Revenues	-	-	65,000	-	-	50,000	-	115,000
	Pump Station 3 - Dover:								
P2B	New Pump - Position 3	175,000	-	-	-	-	-	168,000	343,000
	Operating Revenues	175,000	-	-	-	-	-	168,000	343,000
P2C	Wetwell Capacity Improvements -	1,000,000	-	-	-	-	-	-	1,000,000
	Main System Capital Improvement Fees, Transmission	1,000,000	-	-	-	-	-	-	1,000,000
P2D	Bearing and Seal Replacements	-	-	40,000	-	-	-	40,000	80,000
	Operating Revenues	-	-	40,000	-	-	-	40,000	80,000
P2E	Wetwell Isolation Valve	-	65,000	-	-	-	-	-	65,000
	Operating Revenues	-	65,000	-	-	-	-	-	65,000
	Pump Station 4 - Rising Sun:								
P3	Pump Motor Replacement Pump Station #4	-	-	-	-	-	60,000	-	60,000
	Operating Revenues	-	-	-	-	-	60,000	-	60,000
P3B	Suction Valve Replacement	-	85,000	-	-	-	-	-	85,000
	Operating Revenues	-	85,000	-	-	-	-	-	85,000
P3C	Pump Motor Replacement	-	-	-	30,000	-	-	-	30,000
	Operating Revenues	-	-	-	30,000	-	-	-	30,000
	Pump Station 7 - Milford:								
P4	Lead Pump Replacement	90,000	-	-	-	50,000	-	-	190,000
	Operating Revenues	90,000	-	-	-	50,000	-	-	190,000

Fiscal Year 2020		Prior Budget Years	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 14 - Isaacs:								
P5	Lead Pump Replacement	-	-	90,000	-	-	-	-	90,000
	Operating Revenues	-	-	90,000	-	-	-	-	90,000
	Pump Station Various								
P8	Install/Replace Emergency Power Generators for Various Pump Stations	20,000	35,000	127,300	131,700	50,000	50,000	50,000	464,000
	DEMA Pre-disaster Mitigation Grant	-	-	76,700	80,000	-	-	-	156,700
	Operating Revenues	20,000	35,000	50,600	51,700	50,000	50,000	50,000	307,300
P9	Purchase Pumps for Various Pump Stations	35,000	50,000	50,000	50,000	50,000	50,000	50,000	335,000
	Operating Revenues	35,000	50,000	50,000	50,000	50,000	50,000	50,000	335,000
P10	Relocate Control & Transfer Switches for Various Pump Stations	40,000	20,000	20,000	-	-	-	-	80,000
	Operating Revenues	40,000	20,000	20,000	-	-	-	-	80,000
	Central Septage Receiving								
P11	Relocate Septage Screen and Build Pre-Treatment System (W Denneys Road)	1,600,000	-	-	-	-	-	-	1,600,000
	Septage Loan	1,600,000	-	-	-	-	-	-	1,600,000
	Pump Station #2 -								
P12	Pump Station #2 Pump 3 Replacement	-	-	-	-	75,000	-	-	75,000
	Operating Revenues	-	-	-	-	75,000	-	-	75,000
P13	Pump Station #2 Generator Replacement	-	-	-	125,000	-	-	-	125,000
	DEMA Pre-disaster Mitigation Grant	-	-	-	93,750	-	-	-	93,750
	Operating Revenues	-	-	-	31,250	-	-	-	31,250
	Pump Station Various								
P14	Update Controls & Monitoring	-	-	20,000	20,000	20,000	20,000	20,000	100,000
	Operating Revenues	-	-	20,000	20,000	20,000	20,000	20,000	100,000
	Total Pump Stations Upgrades	2,960,000	255,000	412,300	356,700	245,000	280,000	328,000	4,837,000

Fiscal Year 2020		Prior Budget Years	Amended FY 2019	Adopted FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	TOTAL
Equipment & Software Project Costs:									
E1	Loader	-	200,000	-	-	-	-	-	200,000
E3	Pumper Truck	150,000	-	-	-	80,000	80,000	80,000	310,000
E5	Dump Truck	-	75,000	100,000	-	-	-	-	175,000
E6	Portable Pumps	-	-	100,000	100,000	-	-	100,000	300,000
E7	Flatbed Dump Truck	-	50,000	50,000	-	-	-	-	100,000
E8	Biosolids Spreader	-	-	-	-	100,000	100,000	100,000	300,000
	Operating Revenues	150,000	325,000	250,000	100,000	100,000	180,000	280,000	1,385,000
	Total Equipment Projects Costs	150,000	325,000	250,000	100,000	100,000	180,000	280,000	1,385,000
Special Project Costs:									
S1	Work Flow Management & Document Retrieval Software	-	-	100,000	75,000	75,000	-	-	250,000
	Operating Revenues	-	-	100,000	75,000	75,000	-	-	250,000
S2	Long Range Wastewater Master Planning	-	-	150,000	-	-	-	-	150,000
	Operating Revenues Delaware State Revolving Fund Planning Grant	-	-	100,000	-	-	-	-	100,000
S3	Hydraulic Model - Professional Services	-	-	50,000	-	-	-	-	50,000
	Operating Revenues	-	-	100,000	-	-	-	-	100,000
	Total Special Projects	-	-	350,000	75,000	75,000	-	-	500,000

Fiscal Year 2020		Prior	Amended	Adopted	Proposed	Proposed	Proposed	Proposed	Proposed
Budget		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	
Years									
SUMMARY									
Grand Total Projects Costs		29,623,600	1,745,000	5,111,800	5,564,700	2,698,000	2,335,000	2,508,000	49,586,100
Total Funding Sources:									
Operating Revenues		772,000	835,000	1,340,600	980,950	1,038,000	935,000	1,058,000	6,959,550
Working Capital Reserve		2,335,100	200,000	-	-	-	-	-	2,535,100
Capital Projects Reserves		500,000	-	-	-	-	-	-	500,000
DE State Revolving Fund/RZED Bond		1,402,550	-	-	-	-	-	-	1,402,550
DE State Revolving Fund Planning Grant		100,000	50,000	50,000	-	-	-	50,000	250,000
State Revolving Fund Loan		2,298,500	-	2,150,000	3,150,000	1,000,000	1,000,000	1,000,000	10,598,500
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		8,382,000	560,000	560,000	560,000	560,000	400,000	400,000	11,422,000
Main System Capital Improvement Fees, Transmission portion		1,000,000	-	834,500	600,000	-	-	-	2,434,500
Septage Loan		1,600,000	-	-	-	-	-	-	1,600,000
DEMA Predisaster Mitigation Grant		-	-	76,700	173,750	-	-	-	250,450
Total Funding Sources		29,623,600	1,745,000	5,111,800	5,564,700	2,698,000	2,335,000	2,508,000	49,586,100

Treatment Plant UpgradesT1. TMDL Study for Support of Site-Specific Water Quality Standards (FY08 – FY22)

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 – (FY19 – 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 (FY09 – FY24)

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

T6. Replace Pumps and Valves at Recycle Pump Stations 1 & 2 (FY18 – FY20)

This project will replace the pumps and valves in the recycle pump stations at the RRRF. The funding source is Operating Revenues.

T7A. Plant-wide Power Generator (FY13 – FY17)

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 Electric's load control program, allowing compensation, for reducing the RRRF's electric load during peak periods. The funding sources are Operating Revenue, Capital Projects Reserves, State of Delaware Revolving Fund Planning Grant, State of Delaware Revolving Fund/RZED and USDA Loans.

T7B. Air Blower System Optimization (FY17 - 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.

T8C. Bio-solids Capacity Expansion with Waste Activated Sludge Screens (FY18)

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

Treatment Plant Upgrades ContinuedT9. Site Lighting Replacement (FY17)

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 (FY17)

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 (FY17)

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 (FY18)

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 approximately 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.

T16. Site Improvements – Replace Paved Surfaces (FY18 – FY19)

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. Sand filter Covers For Cells & Cascade (FY18) and (FY21 – FY22)

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 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.

Treatment Plant Upgrades Continued**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 polyuria 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.

T23. Grit Removal Equipment Upgrade (FY20 – FY 21)

The project will replace the mechanical equipment at the Grit Removal Chambers. The funding source is Operating Revenue.

T24. Sand filter Sand Replacement (FY24)

The project will replace the sand in the sand filter. The sand is proposed to be purchased in FY24 with the replacement work to follow in FY25. As the time for the project approaches, sand samples will be analyzed to confirm the need for replacement. The funding source is Operating Revenue.

T25A. Biogas Production – Phase 1 Study (FY24)

Nationwide wastewater facilities are using anaerobic digestion or combined heat & power to produce biogas. The organic material in the wastewater contains potential energy that can be utilized to treat it. Wastewater facilities can produce the majority of the energy they need to operate through their biogas production. For biogas production, anaerobic digestion: microorganisms break down biodegradable material in anaerobic (absence of oxygen) digestion and produce methane/carbon dioxide used to generate electricity and heat. Nationwide wastewater facilities are using anaerobic digestion or combined heat & power to do this. The funding source is Operating Revenue and DE State Revolving Fund Planning Grant.

T26. Sludge Storage Tank Cleaning (Digesters 5 & 6) (FY20)

The project is the removal of sludge, vegetation and grit from Digesters 5 & 6 by a contractor. This will allow the tanks to be used for sludge storage and allow for the future maintenance and cleaning of Digesters 3 & 4. The funding source is Operating Revenue.

Conveyance System Expansion and Upgrades**CS4A. Pipeline Condition Assessment, Study Phase (FY17)**

The Pipeline Condition Assessment project evaluated the condition of sanitary sewer transmission system for all pipes, 12 inches in diameter and greater. The study involved a desktop assessment of plans and available data. The results of the assessment may lead to investigation and rehabilitation phases. Previously funds were shown in FY19, for a condition assessment of all pipes, less than 12 inches in diameter. These funds are now shown in CS5A. The funding for the assessment is Operating Revenue and DE State Revolving Planning Grant.

CS4B. Pipeline Condition Assessment, Investigation Phase (FY20 – FY21)

The Pipeline Condition Assessment Study Phase evaluated the condition of sanitary sewer transmission system for all pipes, 12 inches in diameter and greater. The preliminary recommendation is for field investigation to evaluate pipeline condition. The results of the assessment may lead to a rehabilitation phase. The funding for the investigation phase is DE State Revolving Planning Loan. Other sources of funding may be pursued.

CS5A. Pipeline Condition Assessment, Study Phase (FY19)

The Pipeline Condition Assessment project evaluated the condition of sanitary sewer transmission system for all pipes, less than 12 inches in diameter. The study involves a desktop assessment of plans and available data. The results of the assessment may lead to investigation and rehabilitation phases. The funding for the study phase is Operating Revenue and DE State Revolving Planning Grant.

CS5B. Pipeline Condition Assessment, Investigation Phase (FY 21 – FY 24)

The Pipeline Condition Assessment Study Phase will evaluate the condition of sanitary sewer transmission system for all pipes, less than 12 inches in diameter. The preliminary recommendation will most likely lead to field investigation to evaluate pipeline condition. The results of the assessment may lead to a rehabilitation phase. The funding for the investigation phase is DE State Revolving Planning Loan. Other sources of funding may be pursued.

CS6. Puncheon Run Transmission Bypass – Design & Construction (FY20 – FY21)

This project extends the South Central Bypass from Isaacs Branch along US Route 13 to the connection of the City of Dover's Puncheon Run force main. The City of Dover's pump station will then be redirected away from the main transmission to South Central Bypass providing more capacity for the PS 3 and the main transmission line. Currently during high flow events the City of Dover station reduces the flow capacity out of PS 3. This project is being planned in coordination with the DelDOT Route 13 widening. The funding for the design & construction is Main System Capital Improvement Fees. Other sources of funding may be pursued.

CS7. Inflow/Infiltration Repairs – Royal Grant Subdivision (FY20)

The gravity system in the Royal Grant Subdivision requires repair of the pipe which may include slip-lining and spot repairs. A district will be chosen to clean and to have a closed circuit television inspection. Product is a report about the condition and required repairs. The funding source is Operating Revenue.

Sanitary Sewer DistrictsSSD2B. 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 23)**

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 (FY16) (FY24)

This project is a purchase of a new pump for position 3. This station has three (3) 300 horsepower pumps. In FY24, another new pump will be purchased. The funding source is Operating Revenue.

P2C. Pump Station 3 (Dover) Wetwell Capacity Improvements (FY17 – FY18)

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 reduce or eliminate overflows which occur during heavy rains and high flows. The funding source is Main System Capital Improvement Fees, Transmission.

P2D. Pump Station 3 (Dover) Bearing and Seal Replacement (FY20) (FY24)

This station has three (3) 300 horsepower pumps. In FY19, one pump experienced bearing and seal failure in December 2018 and in January 2019 a second pump experienced a seal only failure. Therefore in January 2019 the pumps were re-built. The third pump will be re-built in FY20. In FY24, one new pump will be purchased and one pump will be re-built. The funding source is Operating Revenue.

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. The funding is Operating Revenue.

P3. Pump Station 4 (Rising Sun) Pump Replacement (FY23)

This pump station has 2 large pumps and one smaller pump. The large pumps are high-efficiency units, that runs all the time and usually have a five (5) year replacement. The next pump replacement is scheduled for FY23. The funding source is Operating Revenue.

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

This project, replaces the 40 year old 24" double disk suction valves that will not close and stop the flow from the wet well for pump maintenance. The funding source is Operating Revenue.

Pump Station Upgrades ContinuedP3C. Pump Station 4 (Rising Sun) Pump Motor Replacement (FY21)

This project will replace the 400hp drive unit motor. This is tentatively scheduled for Fiscal Year 2021. The funding source is Operating Revenue.

P4. Pump Station 7 (Milford) Lead Pump Replacement (FY18) (FY22- FY23)

This project will replace the lead pump at Pump Station 7 that was installed in Fiscal Year 2013. The funding source is Operating Revenue.

P5. Pump Station 14 (Isaacs) Lead Pump Replacement (FY20)

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

P8. Install/Replace Emergency Power Generator for Various Pump Stations (FY18 – FY 24)

There are a combined total of 101 pump stations and lift stations. Replacement of generator equipment is continuous. In addition, generators will be installed at pump stations and lift stations without current generators. The funding source is DEMA Pre-disaster Mitigation Grant and Operating Revenue.

P9. Purchase Spare Pumps for Various Pump Stations (FY18 – FY24)

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. Denney's Rd) (FY13 – FY16)

A new screening unit will be placed at the W. Denney's 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, an original pump from the 1970's is in need of replacement with a 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.

Pump Station Upgrades ContinuedP13. Pump Station #2 Generator Replacement (FY 21)

This project is to replace and upgrade the 300KW emergency backup generator at the main transmission pump station #2 on W. Denney's Road. The generator was last replaced in 2003 and was subjected to the harsh hydrogen sulfide gases for 10 years prior to the PS 2 wet well upgrade. The funding source is DEMA Pre-disaster Mitigation Grant and Operating Revenue.

P14. Update Controls and Monitoring at Pump Stations (FY20 - FY24)

This project is to replace and upgrade the control and monitoring equipment at older stations which do not conform with the County's current electrical standards. Equipment will be replaced and added. The work may include transducers, soft-starts and/or variable frequency drive controls. 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 (FY17 – FY 18) and (FY23 – FY24)

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 (FY20 – FY 21) (FY24)

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 (FY19 – FY20)

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

E8. Bio-solids Spreader (FY22 - FY24)

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

Special ProjectsS1. Work flow management & document retrieval software (FY20 – FY22)

This project will purchase software and consulting services to establish work flow management and set up document retrieval software. Both maintenance and operation personnel will use the tool to access digital forms, records and manuals. The funding source is Operating Revenue.

S2. Long Range Master Planning (FY20)

With assistance of a consultant engineering firm, this project will assess the upgrade and expansion needs of the wastewater transmission and treatment system through a 20-year planning period. The study will need to evaluate discharge alternatives based on the NPDES permit effective October 2017 and the Total Daily Maximum Loads for the Murderkill River. The funding source is Operating Revenue and DE State Revolving Fund Planning Grant.

S3. Hydraulic Model – Professional Services (FY 20)

With assistance of a consultant engineering firm, this project will create a model of the current transmission system which will be calibrated against field data. The model will be used to assess the interaction of the pressures based on flow conditions in the interconnected system of pumps and pipes. The funding source is Operating Revenue.



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Landfill Fund

Function

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

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

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

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

Landfill Fund	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Beginning Fund Balance	\$ 558,904	\$ 553,580	\$ 553,235	\$ 545,135
Revenues				
Interest	3,152	7,045	3,200	7,000
Contribution from HLCC	2,204	2,303	-	-
Total	5,356	9,348	3,200	7,000
Expenses				
Legal & Consulting	3,756	3,876	4,000	4,000
Equipment/Depreciation	2,190	1,095	2,200	2,200
Indirect Costs	4,734	4,722	5,100	5,200
Total	10,680	9,693	11,300	11,400
Estimated Ending Fund Balance	\$ 553,580	\$ 553,235	\$ 545,135	\$ 540,735

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 139 active street light districts comprising approximately 14,427 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Operational Insurance	170	183	300	300
Indirect Costs	48,967	50,800	52,300	52,900
Administrative Services	124,677	128,438	135,200	139,800
Office Supplies	435	105	100	100
Legal & Contractual Services	242	-	500	500
Vehicle Expenses	1,029	813	1,600	1,000
Electric Company Charges	788,441	823,113	815,400	800,100
Total	\$ 963,961	\$ 1,003,452	\$ 1,005,400	\$ 994,700

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2020	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name					
1	Briar Park	141	11,696	11,369	13,700	12,100
2	Kent Acres	135	7,388	7,235	7,200	7,200
3	Rodney Village	380	27,246	26,684	26,700	26,700
4	Capitol Park	212	17,763	17,369	17,400	17,400
6	Richardson Estates	22	1,206	1,185	1,200	1,200
8	Moore's Lake	236	18,713	18,283	18,300	18,300
9	Old Mill Acres I	64	4,025	3,936	3,900	3,900
10	Northridge	128	7,878	7,441	7,200	7,500
11	Brookdale Heights	61	5,252	5,190	6,400	5,300
13	Windswept	58	5,235	5,178	6,500	5,200
14	Star Hill	174	9,269	8,809	10,900	9,400
20	Generals Greene	97	4,892	4,790	4,800	4,800
21	Tamarac/Burwood	31	3,383	3,909	3,700	3,300
22	Sheffield Farms	121	9,302	9,272	11,500	9,200
23	Kentbourne	52	5,899	6,580	6,700	5,800
24	Eagles Nest	99	7,128	6,941	6,900	7,000
25	Old Mill Acres II	77	6,433	6,283	6,300	6,300
26	Pennwood	141	11,578	11,311	11,300	11,300
27	Hidden Acres	95	10,932	12,525	12,000	10,800
28	Windy Way	53	2,693	2,646	2,500	2,600
39	Brookfield	166	16,349	18,653	17,900	16,100
41	Stonegate	180	17,143	19,417	18,800	17,000
42	John-Charlton Estates	56	6,265	6,921	7,100	6,100
44	Wild Quail	185	8,029	6,784	7,000	7,300
48	Sandy Hills	175	13,991	15,496	15,600	12,900
49	Pleasant Woods	19	1,071	1,050	1,000	1,000
51	Normansmeade	60	3,330	3,263	3,100	3,200
54	Winding Ridge	46	2,615	2,543	2,400	2,500
55	Kentwood	284	11,091	10,891	10,900	10,900
56	Riverview Estates	167	7,799	7,657	7,300	7,600
57	Jonathans Landing	199	8,011	7,853	7,500	8,900
58	Misty Pines	56	7,440	8,448	8,200	7,700
59	South Glen	27	1,490	1,467	1,400	1,400
60	Summerfield Village	18	1,484	1,453	1,400	1,400
61	Carlisle Village IV	63	2,945	2,887	2,800	2,900
62	Canterville	39	1,768	1,732	1,700	1,700
63	Church Creek	135	11,002	12,448	12,000	10,800
64	Meadow Ridge	30	1,950	1,914	1,800	1,900
66	Magnolia Meadows	67	3,891	3,819	3,600	3,800
67	Moore's Meadows	111	11,737	13,370	13,300	11,700
68	The Orchards	196	20,064	23,292	22,300	23,700
71	Oaknoll	69	3,995	3,914	3,700	3,900
72	Fields of Magnolia	51	5,141	5,853	5,600	5,000
73	Pleasant Hill Farms	89	8,378	9,510	9,200	8,900
74	Chimney Hill	221	12,277	12,000	11,400	11,800
75	Dykes Branch	236	20,387	23,109	22,200	20,300
76	Crystal Creek	18	1,329	1,312	1,200	1,300

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

Street Light District		Number of Customers Estimated for FY 2020	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name					
77	Meadowbrook Acres	183	6,048	7,595	7,300	7,500
78	Village of Wild Quail	84	4,546	4,465	4,300	4,400
79	Hunters Ridge	65	4,058	3,983	3,800	3,900
80	Maplehurst	13	1,068	1,053	1,000	1,000
81	Doe Run	31	3,382	3,858	3,700	3,300
83	Cardinal Hills	65	4,408	4,307	4,100	4,200
84	Rolling Meadows	85	4,600	4,717	4,400	4,600
85	Village Drive	16	926	879	900	900
86	Twelve Oaks	42	6,311	6,147	6,100	6,100
87	Carlisle Village I, II, III	173	8,036	7,889	7,500	8,100
88	Planters Woods	100	5,610	5,486	5,200	5,400
89	Garrison Lake West/Fairway	27	1,811	1,754	1,700	1,700
90	Traybern	43	4,541	5,165	5,000	4,600
92	Wynn Wood	182	20,530	23,362	22,600	21,200
93	Mt. Vernon Estates	76	6,474	7,359	7,100	6,300
94	Jacksons Ridge	52	5,154	5,747	5,900	5,000
95	Planters Run	80	5,040	5,665	5,500	4,900
96	Pleasant Valley	40	2,725	2,649	2,500	2,600
97	Stag Crossing	42	2,403	2,217	2,300	2,300
98	Fernwood	73	5,690	6,292	6,400	5,500
99	Burtonwood Village	96	5,523	5,420	5,200	5,300
100	Chestnut Ridge	36	2,192	2,140	2,100	2,000
101	Lakeshore Village	459	24,056	24,130	22,800	23,600
102	Pheasant Pointe II	61	3,440	3,304	3,200	3,300
103	Brenford Station	217	10,258	10,071	9,600	9,900
104	Rockland Hills	82	4,519	4,438	4,200	4,400
105	Greenview/Highview Acr.	102	11,000	10,725	10,700	10,700
106	Grand Oaks	95	7,846	7,666	7,700	7,700
107	Rockland West	45	2,726	2,659	2,600	2,600
108	Derbywood	34	3,471	3,937	3,800	3,300
109	Otter Run	53	3,314	3,253	3,100	3,200
110	Twin Willows	158	8,376	8,221	7,800	8,100
111	Grandview Meadows	53	6,164	7,014	6,800	6,000
112	Quail Landing	86	8,590	9,752	9,400	8,400
113	Riverside	83	9,041	10,291	10,000	8,900
114	Wicksfield	202	14,052	13,936	13,600	13,800
115	Stonewater Creek	37	2,788	2,727	2,600	2,700
118	Weatherstone Crossing	99	7,507	11,227	10,400	12,400
120	Chestnut Ridge Sec 2	56	3,315	3,255	3,100	3,200
121	Pine Ridge	91	4,349	4,273	4,100	4,200
122	Heritage Trace	183	7,856	8,533	7,400	8,400
123	Providence Hill	29	1,788	1,753	1,700	1,700
124	Stone Ridge	81	6,838	6,674	6,700	6,700
126	Country Field	60	7,002	8,133	7,600	7,500
127	Pinehurst Village	152	7,670	7,089	7,000	7,200

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

Street Light District		Number of Customers Estimated for FY 2020	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name					
128	Laureltowne	120	3,909	4,093	3,600	4,500
129	Point Landing	156	3,506	4,351	4,500	6,300
130	Harmony Hill	31	1,907	2,147	2,100	1,900
131	The First Tenth	15	1,458	1,426	1,400	1,400
132	Estates at Wild Quail	96	19,182	17,490	17,100	17,200
133	Longacre Village	236	21,903	15,786	21,700	20,300
134	Whitetail Run	142	11,577	12,702	14,500	13,300
135	Brenford Woods	110	3,773	3,713	3,600	3,700
136	Hampton Hills	47	9,311	10,896	10,400	10,100
137	Jockey Hollow	157	4,915	5,501	5,100	6,100
138	Satterfield	174	13,611	17,179	11,800	12,200
139	Spring Meadow	246	7,277	7,168	6,700	7,000
140	Meadows at Chestnut Ridge	118	4,733	4,649	4,500	4,600
141	Townsend Fields	105	4,346	5,336	5,100	5,300
142	Massey's Mill	25	79	682	1,700	1,300
143	Olde Field Village	98	2,347	2,917	4,000	3,700
144	Breeders Crown Farm	63	5,171	5,715	5,800	5,000
145	Courseys Point	92	3,390	2,810	3,300	3,400
146	Garrison Circle	29	1,284	1,269	1,200	1,200
147	Rsrv Chestnut Ridge	413	19,896	20,410	18,100	20,000
149	Timber Mills	86	3,371	3,316	3,200	3,300
150	Pintail Point	38	4,760	4,714	4,600	4,700
151	Champions Club Johnathans Landing	265	9,406	11,604	10,200	11,100
152	Roesville Estates	74	3,550	3,481	3,300	3,400
153	Barrett Farms	41	4,765	5,418	5,200	4,600
156	Mount Friendship	6	-	171	500	600
157	Village of Eastridge	158	10,534	10,475	10,800	10,900
158	Willowwood	350	12,019	11,231	11,100	13,600
161	Hazel Farm	203	22,431	34,694	30,900	31,500
163	Pickering Point	48	1,928	1,893	1,800	1,900
164	Quail's Nest	80	6,024	6,810	6,600	5,900
165	Hunters Run	41	6,787	7,712	7,500	6,500
166	Lynnwood Village	42	4,035	4,552	4,500	3,900
167	Dogwood Meadows	102	4,634	4,551	4,300	4,500
168	Dickinson Creek	67	3,516	4,400	3,900	6,200
169	Village of Noble Pond	287	22,917	24,842	25,900	26,400
170	East Bay Point	38	5,217	5,928	5,800	5,300
171	Wood Field	226	13,558	13,431	12,500	13,100
172	Willow Grove	44	5,339	5,885	5,800	5,100
173	Robin Hill	18	1,290	1,261	1,200	1,200
175	Fox Hollow	59	2,154	2,124	2,000	2,600
176	Victoria Meadows	17	1,718	1,901	1,900	1,600
177	Green Hill Farm Estates	48	2,879	4,669	3,600	4,900
178	Alexanders Village	48	1,920	894	2,800	1,900
179	Derby Shores	17	-	2,259	1,900	1,800
180	Hidden Brook	70	172	2,916	1,400	2,200
182	Danfield Estates *New District	19	-	-	-	1,800
	Grand Total	14,427	964,424	1,022,574	1,005,400	994,700

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name				
1	Briar Park	82.95	80.63	97.27	85.67
2	Kent Acres	54.73	53.59	53.59	53.57
3	Rodney Village	71.70	70.22	70.22	70.22
4	Capitol Park	83.93	81.93	81.95	81.95
6	Richardson Estates	54.82	53.86	53.73	53.73
8	Moore's Lake	79.29	77.47	77.47	77.47
9	Old Mill Acres I	62.89	61.50	61.58	61.58
10	Northridge	61.55	58.13	56.61	58.46
11	Brookdale Heights	86.10	85.08	105.68	87.36
13	Windswept	90.26	89.28	111.93	89.00
14	Star Hill	53.27	52.80	62.83	54.05
20	Generals Greene	50.43	49.38	49.43	49.43
21	Tamarac/Burwood	109.13	126.10	119.95	106.87
22	Sheffield Farms	76.88	76.63	94.79	75.84
23	Kentbourne	113.43	126.54	128.06	111.46
24	Eagles Nest	72.00	70.11	70.11	70.22
25	Old Mill Acres II	83.55	81.60	81.54	81.54
26	Pennwood	82.11	80.22	80.24	80.24
27	Hidden Acres	115.07	131.84	126.55	113.37
28	Windy Way	50.81	49.92	47.45	49.13
39	Brookfield	98.49	112.37	108.13	97.01
41	Stonegate	95.24	107.87	104.37	94.50
42	John-Charlton Estates	111.86	123.59	126.45	108.83
44	Wild Quail	43.40	36.67	37.89	39.52
48	Sandy Hills	79.95	88.55	89.31	73.60
49	Pleasant Woods	56.35	55.26	52.58	54.42
51	Normansmeade	55.50	54.38	51.97	53.65
54	Winding Ridge	56.86	55.29	52.34	54.46
55	Kentwood	39.05	38.35	38.33	38.33
56	Riverview Estates	46.70	45.85	43.78	45.22
57	Jonathans Landing	46.04	45.13	43.16	44.94
58	Misty Pines	132.86	150.86	146.36	138.21
59	South Glen	55.19	54.33	51.42	53.35
60	Summerfield Village	82.46	80.72	76.61	79.45
61	Carlisle Village IV	46.75	45.82	43.84	45.24
62	Canterville	45.34	44.41	42.46	43.84
63	Church Creek	81.50	92.21	89.23	80.20
64	Meadow Ridge	64.97	63.80	60.97	62.90
66	Magnolia Meadows	58.07	57.00	54.12	56.08
67	Moore's Meadows	105.74	120.45	119.74	105.52
68	The Orchards	114.00	132.34	126.51	121.01
71	Oaknoll	57.90	56.73	54.02	55.85
72	Fields of Magnolia	100.81	114.76	110.49	98.94
73	Pleasant Hill Farms	94.14	106.85	103.30	100.02
74	Chimney Hill	55.55	54.30	51.78	53.58
75	Dykes Branch	85.30	96.69	92.99	86.05
76	Crystal Creek	73.84	72.89	68.57	71.35

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name				
77	Meadowbrook Acres	33.23	41.73	39.89	41.12
78	Village of Wild Quail	54.12	53.15	50.72	52.34
79	Hunters Ridge	62.43	61.28	58.17	60.28
80	Maplehurst	82.15	81.00	75.87	79.18
81	Doe Run	109.11	124.45	120.34	106.14
83	Cardinal Hills	67.81	66.26	63.10	65.35
84	Rolling Meadows	54.12	55.50	51.74	53.60
85	Village Drive	57.87	54.94	53.53	55.16
86	Twelve Oaks	150.26	146.36	146.26	146.26
87	Carlisle Village I, II, III	46.45	45.60	43.54	46.56
88	Planters Woods	56.10	54.86	52.24	54.18
89	Garrison Lake West/Fairway	67.09	64.96	62.30	64.41
90	Traybern	105.61	120.12	115.92	107.72
92	Wynn Wood	112.80	128.36	123.94	116.58
93	Mt. Vernon Estates	85.19	96.83	93.24	83.05
94	Jacksons Ridge	99.12	110.52	112.56	95.95
95	Planters Run	63.00	70.81	68.55	61.68
96	Pleasant Valley	68.10	66.22	63.01	65.30
97	Stag Crossing	57.21	52.79	55.52	55.14
98	Fernwood	77.95	86.19	87.38	75.47
99	Burtonwood Village	57.53	56.46	53.71	55.59
100	Chestnut Ridge	60.89	59.44	59.44	56.45
101	Lakeshore Village	52.41	52.57	49.72	51.41
102	Pheasant Pointe II	56.39	54.17	52.37	54.21
103	Brenford Station	47.27	46.41	44.29	45.75
104	Rockland Hills	55.11	54.12	51.52	53.29
105	Greenview/Highview Acr.	107.84	105.15	105.13	105.13
106	Grand Oaks	82.59	80.70	80.70	80.70
107	Rockland West	60.57	59.08	56.74	58.69
108	Derbywood	102.09	115.79	111.97	98.15
109	Otter Run	62.53	61.37	58.29	60.39
110	Twin Willows	53.01	52.03	49.53	51.24
111	Grandview Meadows	116.31	132.34	128.07	113.43
112	Quail Landing	99.88	113.40	109.78	97.81
113	Riverside	108.93	123.99	119.91	106.80
114	Wicksfield	69.56	68.99	67.50	68.51
115	Stonewater Creek	75.35	73.70	70.06	72.60
118	Weatherstone Crossing	123.07	130.02	105.18	125.00
120	Chestnut Ridge Sec 2	59.20	58.13	55.09	57.14
121	Pine Ridge	47.79	46.96	44.86	46.38
122	Heritage Trace	49.93	49.04	42.31	45.87
123	Providence Hill	61.66	60.45	57.32	59.46
124	Stone Ridge	84.42	82.39	82.34	82.34
126	Country Field	116.70	135.55	125.98	124.32
127	Pinehurst Village	50.46	46.64	46.03	47.47

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name				
128	Laureltowne	39.09	38.37	36.90	37.21
129	Point Landing	36.52	35.95	28.98	40.08
130	Harmony Hill	61.52	69.26	66.92	62.63
131	The First Tenth	97.22	95.10	94.82	94.82
132	Estates at Wild Quail	195.74	178.47	174.26	179.32
133	Longacre Village	92.81	66.89	91.98	86.19
134	Whitetail Run	91.88	89.45	102.42	93.94
135	Brenford Woods	34.30	33.75	32.53	33.38
136	Hampton Hills	198.11	231.83	221.33	214.94
137	Jockey Hollow	41.13	40.15	36.92	39.06
138	Satterfield	94.52	106.92	67.78	69.99
139	Spring Meadow	29.58	29.14	27.35	28.34
140	Meadows at Chestnut Ridge	40.11	39.40	37.81	38.88
141	Townsend Fields	58.21	50.82	48.52	50.00
142	Massey's Mill	-	37.87	66.43	52.16
143	Olde Field Village	40.12	37.87	40.60	37.53
144	Breeders Crown Farm	82.08	90.72	91.99	79.33
145	Courseys Point	47.08	33.59	36.34	37.45
146	Garrison Circle	44.28	43.76	41.46	42.94
147	Rsrv Chestnut Ridge	60.72	55.97	54.71	48.38
149	Timber Mills	39.20	38.56	36.91	38.04
150	Pintail Point	125.26	124.05	121.21	123.19
151	Champions Club Johnathans Landing	45.71	45.06	38.52	42.05
152	Roesville Estates	47.99	47.04	44.94	46.42
153	Barrett Farms	116.24	132.15	127.65	113.25
156	Mount Friendship	-	28.50	85.08	107.53
157	Village of Eastridge	79.81	66.30	68.30	69.17
158	Willowwood	41.02	38.33	37.77	38.97
161	Hazel Farm	110.50	170.91	152.00	155.00
163	Pickering Point	40.15	39.42	37.87	38.88
164	Quail's Nest	75.30	85.13	82.35	73.96
165	Hunters Run	165.54	188.10	181.79	159.58
166	Lynnwood Village	96.08	108.38	107.52	92.36
167	Dogwood Meadows	45.43	44.62	42.61	43.99
168	Dickinson Creek	87.90	98.88	98.10	92.00
169	Village of Noble Pond	87.00	87.11	97.50	91.90
170	East Bay Point	137.29	156.00	152.53	138.29
171	Wood Field	59.99	59.43	55.29	57.88
172	Willow Grove	121.34	133.75	130.77	116.98
173	Robin Hill	71.67	70.05	66.64	69.04
175	Fox Hollow	36.51	36.00	34.48	43.59
176	Victoria Meadows	101.06	111.85	114.09	95.57
177	Green Hill Estates	115.16	120.48	89.03	101.50
178	Alexanders Village	-	18.63	58.71	39.78
179	Derby Shores	-	132.87	111.00	108.66
180	Hidden Brook	46.00	58.83	25.92	31.46
182	Danfield Estates *New District	-	-	-	96.24

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 142 active Trash Collection Districts. The Fiscal Year 2020 budget projects approximately 15,013 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Operational Insurance	511	538	500	500
Indirect Costs	48,967	50,800	52,300	52,900
Administrative Services	129,278	150,956	137,300	140,500
Office Supplies	241	334	500	500
Operating Supplies	165	130	-	1,000
Furniture & Equipment	1,460	408	500	1,800
Legal & Contractual Services	9,476	4,116	500	500
Vehicle Expenses	3,159	3,004	4,500	4,500
Miscellaneous	115	329	500	500
Trash Collection	3,426,207	3,979,804	3,610,300	3,725,000
Capital Expenditures	107,966	74,832	639,700	661,800
Total	\$ 3,727,545	\$ 4,265,251	\$ 4,446,600	\$ 4,589,500

Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2020	Yard Waste	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name						
1	Briar Park	141	Y	36,203	44,062	44,100	44,100
2	Kent Acres	139	Y	36,009	43,438	43,400	43,400
3	Rodney Village	396	Y	102,875	123,750	123,800	123,800
4	Capitol Park	204	Y	54,267	64,062	64,100	63,800
5	Taylor Estates	53	Y	13,567	16,563	16,600	16,600
6	Richardson Estates	37	Y	9,435	11,562	11,600	11,600
7	Woodland Beach	60	N	13,440	17,070	17,100	17,100
8	Moore's Lake	564	Y	143,778	176,146	176,300	176,300
9	South Old Mill Road	194	Y	49,215	60,443	60,600	60,600
10	Northridge Trailer Park	123	Y	31,491	38,438	38,400	38,400
11	Brookdale	60	Y	15,468	18,750	18,800	18,800
12	S Dover Manor	313	Y	80,912	97,812	97,800	97,800
14	Star Hill	264	Y	70,472	82,458	82,500	82,500
15	Woodbury	62	N	13,900	17,639	17,600	17,600
16	Richardson Circle/Holly Circle	96	N	22,029	27,312	27,300	27,300
17	Orchard/Hillside/Cntrbry Trails	136	N	30,487	38,692	38,700	38,700
18	Felton Heights	84	Y	21,697	26,250	26,300	26,300
19	Royal Grant	221	Y	55,999	69,010	69,100	69,100
20	Generals Greene	96	Y	25,179	30,000	30,000	30,000
24	Eagles Nest	103	Y	26,265	32,187	32,200	32,200
25	Old Mill Acres II	87	Y	22,189	27,188	27,200	27,200
27	Hidden Acres	95	Y	24,255	29,687	29,700	29,700
28	Brighton Place/Windy Way	54	Y	13,804	16,875	16,900	16,900
29	Hickory Dale	208	Y	53,457	65,000	65,000	65,000
30	Cypress Gardens	114	Y	29,373	35,625	35,600	35,600
31	DuPont Manor	72	Y	18,498	22,500	22,500	22,500
32	Garrisons Lake I	86	Y	21,702	26,875	26,900	26,900
33	Lakewind	72	N	15,919	20,484	20,500	20,500
34	Woodshaven	145	Y	37,097	45,313	45,300	45,300
35	Hazelwood	40	Y	10,137	12,500	12,500	12,500
36	Hunters Point	86	Y	21,973	26,875	26,900	26,900
37	Artis Drive	61	N	13,700	17,354	17,400	17,400
38	North Magnolia	247	Y	62,922	77,161	77,200	77,200
39	Brookfield	148	Y	37,867	46,250	46,300	46,300
40	Bakers Choice	55	Y	14,496	17,187	17,200	17,200
41	Stonegate	180	Y	45,961	56,250	56,300	56,300
43	Green Briar	32	Y	8,217	10,000	10,000	10,000
44	Wild Quail	177	Y	45,204	55,313	55,300	55,300
45	Messina Hill	49	Y	12,579	15,312	15,300	15,300
46	South Camden	151	Y	38,586	47,188	47,200	47,200
47	Persimmon Lane	57	N	12,728	16,216	16,200	16,200
48	Sandy Hills	176	Y	44,880	55,000	55,000	55,000
49	Pleasant Woods	26	N	5,830	7,397	7,400	7,400
50	West Magnolia	50	N	11,161	14,225	14,200	14,200
51	Normansmeade	59	Y	15,045	18,438	18,400	18,400

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

Trash Collection District		Number of Customers Estimated for FY 2020	Yard Waste	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name						
52	Foxhall/Courtside	34	N	7,633	9,673	9,700	9,700
53	Winmil	32	Y	8,202	10,000	10,000	10,000
54	Winding Ridge	45	Y	11,487	14,062	14,100	14,100
56	Riverview Estates	226	Y	57,459	70,365	70,300	70,600
57	Jonathans Landing	177	Y	41,975	52,786	52,800	55,300
58	Misty Pines	64	Y	16,069	20,043	20,000	20,000
61	Carlisle Village IV	63	Y	16,861	19,687	19,700	19,700
63	Church Creek	132	Y	33,150	40,756	40,900	41,300
64	Meadow Ridge	30	Y	7,650	9,375	9,400	9,400
65	Beaver Runne II	72	Y	18,360	22,500	22,500	22,500
66	Magnolia Meadows	70	Y	17,877	21,875	21,900	21,900
67	Moores Meadows	129	Y	31,801	39,375	39,400	40,300
68	The Orchards	169	Y	40,873	50,807	50,900	52,800
69	Bowers Beach	118	Y	30,408	36,875	36,900	36,900
70	Baileys	42	N	9,373	11,949	11,900	11,900
71	Oakknoll	69	Y	17,616	21,562	21,600	21,600
72	Fields of Magnolia	51	Y	13,009	15,938	15,900	15,900
73	Pleasant Hill Farms	96	Y	24,530	30,000	30,000	30,000
74	Chimney Hills	221	Y	56,447	69,062	69,100	69,100
78	Village of Wild Quail	77	Y	19,658	24,063	24,100	24,100
79	Hunters Ridge	65	Y	16,583	20,312	20,300	20,300
81	Doe Run	31	N	6,916	8,820	8,800	8,800
82	St. Jones Commons	143	Y	36,511	44,687	44,700	44,700
83	Cardinal Hills	69	Y	17,652	21,563	21,600	21,600
84	Rolling Meadows	85	Y	21,709	26,562	26,600	26,600
86	Twelve Oaks	42	Y	10,710	13,125	13,100	13,100
88	Planters Woods	100	Y	25,565	31,250	31,300	31,300
90	Traybern	43	Y	10,965	13,438	13,400	13,400
91	Frederica West	53	N	11,937	15,078	15,100	15,100
92	Wynn Wood	182	Y	46,492	56,875	56,900	56,900
93	Mount Vernon Estates	78	N	17,428	22,191	22,200	22,200
94	Jacksons Ridge	52	N	11,673	14,794	14,800	14,800
95	Planters Run	80	N	17,847	22,760	22,800	22,800
96	Pleasant Valley	40	N	8,923	11,380	11,400	11,400
97	Stag Crossing	44	N	9,816	12,518	12,500	12,500
98	Fernwood	73	N	17,060	20,769	20,800	20,800
99	Burtonwood Village	96	Y	24,503	30,000	30,000	30,000
100	Chestnut Ridge	92	N	20,516	26,174	26,200	26,200
101	Lakeshore Village	459	Y	117,097	143,437	143,400	143,400
102	Pheasant Pointe II	61	Y	15,616	19,063	19,100	19,100
103	Brenford Station	204	Y	51,782	63,568	63,800	63,800
104	Rockland Hills	78	Y	18,856	23,958	24,100	24,400
106	Grand Oaks	95	Y	24,290	29,687	29,700	29,700
107	Rockland West	45	Y	10,035	12,803	12,800	14,100
109	Otter Run	53	N	11,836	15,078	15,100	15,100
110	Twin Willows	153	Y	38,711	47,834	47,800	47,800
111	Grandview Meadows	54	N	12,042	15,363	15,400	15,400

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

Trash Collection District		Number of Customers Estimated for FY 2020	Yard Waste	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name						
112	Quail Landing	60	Y	13,984	18,094	18,100	18,800
113	Riverside	81	Y	20,145	25,308	25,300	25,300
114	Wicksfield	198	Y	50,239	61,562	61,600	61,900
115	Stonewater Creek	35	N	7,601	9,839	10,000	10,000
116	Wolf Creek	30	N	5,824	7,961	8,000	8,500
117	Irish Hill	105	Y	26,798	32,813	32,800	32,800
118	Weather Stond Crossing	55	Y	8,920	13,151	13,800	17,200
122	Heritage Trace	155	Y	33,480	44,448	45,000	48,400
123	Providence Hills	27	Y	6,916	8,437	8,400	8,400
126	Country Field	60	Y	15,318	18,750	18,800	18,800
127	Pinehurst Village	137	N	28,149	37,028	37,300	39,000
128	Laureltowne	105	Y	21,812	29,079	29,400	32,800
129	Point Landing	95	Y	18,675	26,714	27,800	29,700
130	Harmony Hill	18	N	3,123	4,718	5,100	5,100
132	Estates at Wild Quail	47	N	8,386	12,162	12,500	13,400
133	Longacre Village	231	N	49,088	65,449	65,400	65,700
135	Brenford Woods	110	Y	27,415	34,396	34,400	34,400
136	Hampton Hills	41	Y	10,577	12,812	12,800	12,800
137	Jockey Hollow	144	Y	26,130	38,750	40,900	45,000
138	Satterfield	136	N	24,024	34,206	34,700	38,700
139	Spring Meadow	244	N	54,472	69,418	69,400	69,400
140	Meadows at Chestnut Rdg.	118	Y	29,762	36,875	36,900	36,900
141	Townsend Fields	50	N	7,979	11,783	12,500	14,200
143	Olde Field Village	70	N	5,539	11,114	12,800	19,900
144	Breeders Crown Farms	63	Y	16,074	19,687	19,700	19,700
145	Coursey's Pointe	84	Y	12,963	20,443	21,900	26,300
147	Reserve at Chestnut Ridge	379	Y	75,312	103,172	106,300	118,400
149	Timber Mills	86	N	19,070	24,467	24,500	24,500
150	Pintail Point *New District	38	Y	-	-	-	11,900
151	Champions Club	231	N	37,539	56,075	58,300	65,700
152	Roesville Estate Sec 1 & 2	56	Y	14,280	17,500	17,500	17,500
153	Barrett Farm	40	N	5,451	11,128	11,400	11,400
155	Deer Meadows	42	Y	10,729	13,125	13,100	13,100
157	Village of Eastridge	128	N	19,190	29,957	32,100	36,400
158	Willowwood	280	N	54,476	73,533	75,100	79,700
159	Plymouth Place	8	N	1,152	1,707	1,700	2,300
161	Hazel Farms	180	N	32,270	46,036	46,900	51,200
163	Pickering Pointe	48	Y	12,240	15,000	15,000	15,000
164	Quails's Nest *New District	64	Y	-	-	-	20,000
165	Hunters Run	38	N	3,924	8,146	8,500	10,800
166	Lynnwood Village	32	N	5,414	8,037	8,300	9,100
167	Dogwood Meadows	59	N	7,429	13,314	14,200	16,800
168	Dickinson Creek	47	N	5,974	9,128	10,200	13,400
169	Village of Noble Pond	216	N	35,647	50,640	51,500	61,500
170	East Bay Point	38	Y	8,023	10,764	10,800	11,900
173	Robin Hill	18	Y	4,590	5,625	5,600	5,600
177	Green Hill Farms	37	Y	2,988	7,365	8,400	11,600
178	Alexanders Village	48	Y	12,258	15,000	15,000	15,000
180	Hidden Brook	41	Y	43	2,938	3,400	12,800
	Grand Total	15,013		3,505,169	4,419,351	4,446,600	4,589,500

Storm-water Maintenance Districts

Function

The Levy Court created the Stormwater Maintenance District Program in March 2014, with the provisions of §187-90.4 of the Kent County code to provide an alternative to homeowner responsibility for long-term maintenance of storm-water infrastructure within subdivisions and land developments and relieve homeowners of the burden of minor and major storm-water 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 storm-water infrastructure located outside of the DeIDOT right-of-way. Maintenance is completed in coordination with the Kent Conservation District for a fee to be billed by the County on the annual property tax bills of individual lot/unit owners.

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

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

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 users and residential users 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 users and residential users 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)

There are currently 26 active Storm-water Maintenance Districts. The Fiscal Year 2020 budget projects approximately 2,733 households and 4 commercial properties, consisting of 68 billed units that will be served.

Revenue: Storm-water Maintenance

Stormwater Management - Residential		Number of Billed Units Estimated for FY 2020	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name					
1	Deer Meadows	42	1,176	1,176	1,000	1,200
2	Brenford Woods	110	3,080	3,080	3,100	3,100
3	Moore's Meadows	100	3,528	2,800	2,800	2,800
4	Timber Mills	86	2,408	2,408	2,400	2,400
5	Millcreek Branch	36	1,008	1,008	1,000	1,000
6	Maple Glen	45	1,260	1,260	1,300	1,300
7	Beaver Run 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	46	1,288	1,288	1,300	1,300
11	Fox Hall West Addition	46	1,932	1,288	1,300	1,300
12	Misty Pines	56	2,352	1,568	1,600	1,600
13	Brenford Station	217	9,114	6,076	6,100	6,100
14	Burtonwood Village	96	4,030	2,688	2,700	2,700
15	Garrison Lake Green	313	13,146	8,764	8,800	8,800
16	Victoria Meadows	21	588	588	600	600
17	Breeders Crown Farms	63	1,764	1,764	1,700	1,800
18	Four Seasons	43	1,204	1,204	1,200	1,200
19	Chestnut Ridge	154	4,312	4,312	4,300	4,300
20	Pintail Pointe	38	-	1,064	1,000	1,100
21	Planters Woods	100	-	-	-	2,800
22	Paradise Ridge	40	-	-	-	1,100
23	Lakeshore Village *New District	352	-	-	-	19,700
24	Hunter's Ridge *New District	65	-	-	-	3,600
25	Woodfield *New District	226	-	-	-	9,700
26	Pickering Pointe *New District	48	-	-	-	2,100
Sub-Total - Residential		2,733	63,110	53,256	53,100	92,500
Stormwater Management - Commercial		Number of Billed Units Estimated for FY 2020	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
#	Name					
WC18	Four Seasons	68	4,050	1,652	4,000	2,200
Sub-Total Commercial		68	4,050	1,652	4,000	2,200
Grand Total		2,801	67,160	54,908	57,100	94,700

Expenses: Storm-water Maintenance

Departmental Expenses	Actual FY 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Administrative Services	5,942	3,966	4,400	7,200
Operational Expenses	850	2,012	40,400	67,400
Capital Expenditures	-	-	12,300	20,100
Total	\$ 6,792	\$ 5,978	\$ 57,100	\$ 94,700



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Internal Service Medical Benefits Fund

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

Effective 7/1/18, 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 2017	Actual FY 2018	Amended FY 2019	Adopted FY 2020
Beginning Fund Balance	\$ 557,646	\$ 528,281	\$ 1,445,267	\$ 1,445,267
Revenues				
Employer Contributions Medical Premiums	3,809,763	4,677,703	4,752,300	4,258,700
Employer Contributions Medical HRA Phantom	-	-	-	651,000
Employer Contributions Dental	144,739	144,739	166,700	167,000
OPEB Contribution	749,789	868,276	1,156,700	1,462,000
Employee Contributions Medical	589,617	608,931	580,500	628,100
Employee Contributions Dental	68,833	66,295	76,800	74,800
Retiree Contributions Medical	24,724	29,957	71,200	35,600
Retiree Medigap Contributions	32,436	34,044	-	33,100
Retiree Contributions Dental	17,442	18,892	22,000	22,000
COBRA Contributions Medical	5,592	-	6,200	-
Medicare Part D	-	36,877	-	20,000
Interest Income	921	8,179	6,100	22,300
Total	\$ 5,443,856	\$ 6,493,893	\$ 6,838,500	\$ 7,374,600
Expenses				
Medical Insurance Premiums Employees	3,789,002	3,851,342	6,582,900	4,886,800
Medical Insurance HRA Employees	629,439	495,386	-	667,800
Medical Insurance Premiums Retirees	212,643	244,661	-	76,400
Medigap Insurance Premiums Retirees	557,471	677,802	-	1,183,700
Medical Insurance HRA Retirees	43,139	51,657	-	270,600
Claims - Dental	215,987	227,216	230,000	263,800
Reimbursables	195	190	300	200
Administration Fees	21,820	21,531	17,000	17,000
Trustee Fees	1,912	2,907	2,300	2,300
Contractual	1,613	4,215	6,000	6,000
Total	\$ 5,473,221	\$ 5,576,907	\$ 6,838,500	\$ 7,374,600
Estimated Ending Fund Balance	\$ 528,281	\$ 1,445,267	\$ 1,445,267	\$ 1,445,267



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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 \$3,408,100 for Fiscal Year 2020. The budgeted General Fund portion of the Fiscal Year 2020 pension contribution is \$2,618,300 and the budgeted Sewer Fund portion is \$789,800.

Pension Fund Balance 6/30/17		\$ 38,464,459
Revenues 2018		
Investment Income	165,718	
Employee/Employer Contributions		
General Fund	2,119,260	
Sewer Fund	623,900	
Net Appreciation(Depreciation) in Fair Value of		
Investments	3,052,341	
Total		\$ 5,961,219
Expenditures 2018		
Pension Benefits	2,604,518	
Administration Costs	130,712	
Consultant	29,000	
Actuary Fees	21,860	
Foreign Tax	188	
Total		\$ 2,786,278
Fund Balance 6/30/2018		\$ 41,639,400

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 Nyhart Co, in compliance with GASB 74/75, recommends a contribution of \$2,154,449 to the Kent County OPEB Fund. The budgeted General Fund liability for Fiscal Year 2020 is \$1,649,549 and the budgeted Sewer Fund liability is \$504,900.

Other Post-Retirement Fund Balance 6/30/17		\$ 15,743,542
Revenues 2018		
Investment Income	383,034	
Employee/Employer Contributions		
General Fund	1,049,833	
Sewer Fund	316,800	
Net Appreciation(Depreciation) in Fair Value of		
Investments	716,243	
Total		\$ 2,465,910
Expenditures 2018		
Retirement Benefits	871,058	
Administration Costs	5,571	
Total		\$ 876,629
Fund Balance 6/30/2018		\$ 17,332,823

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 cannot be appropriated for expenditure or that are legally segregated for a specific future use.

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

ACRONYMS

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

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



The End