



Kent County

Levy Court

LEVY COURT COMMISSIONERS

Hon. P. Brooks Banta,
President

Hon. Terry L. Pepper,
Vice President

Hon. Allan F. Angel

Hon. Eric L. Buckson

Hon. Jeffrey W. Hall

Hon. Glen M. Howell

Hon. George "Jody" Sweeney

Michael J. Petit de Mange,
County Administrator

SERVING KENT COUNTY WITH PRIDE

Fiscal Year 2021 Budget

KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2021
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

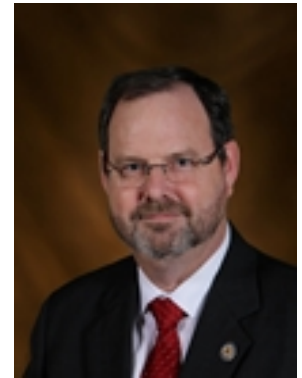
(302) 242-2572



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

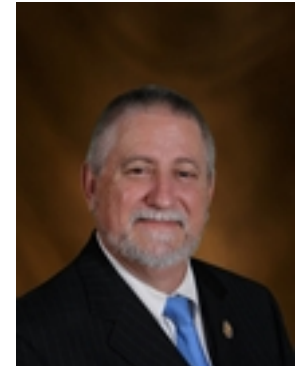
(302) 943-7328



Hon. Glen M. Howell
6th Levy Court District

24 Meadow Ridge
Pkwy
Dover, DE 19904

(302) 531-8832



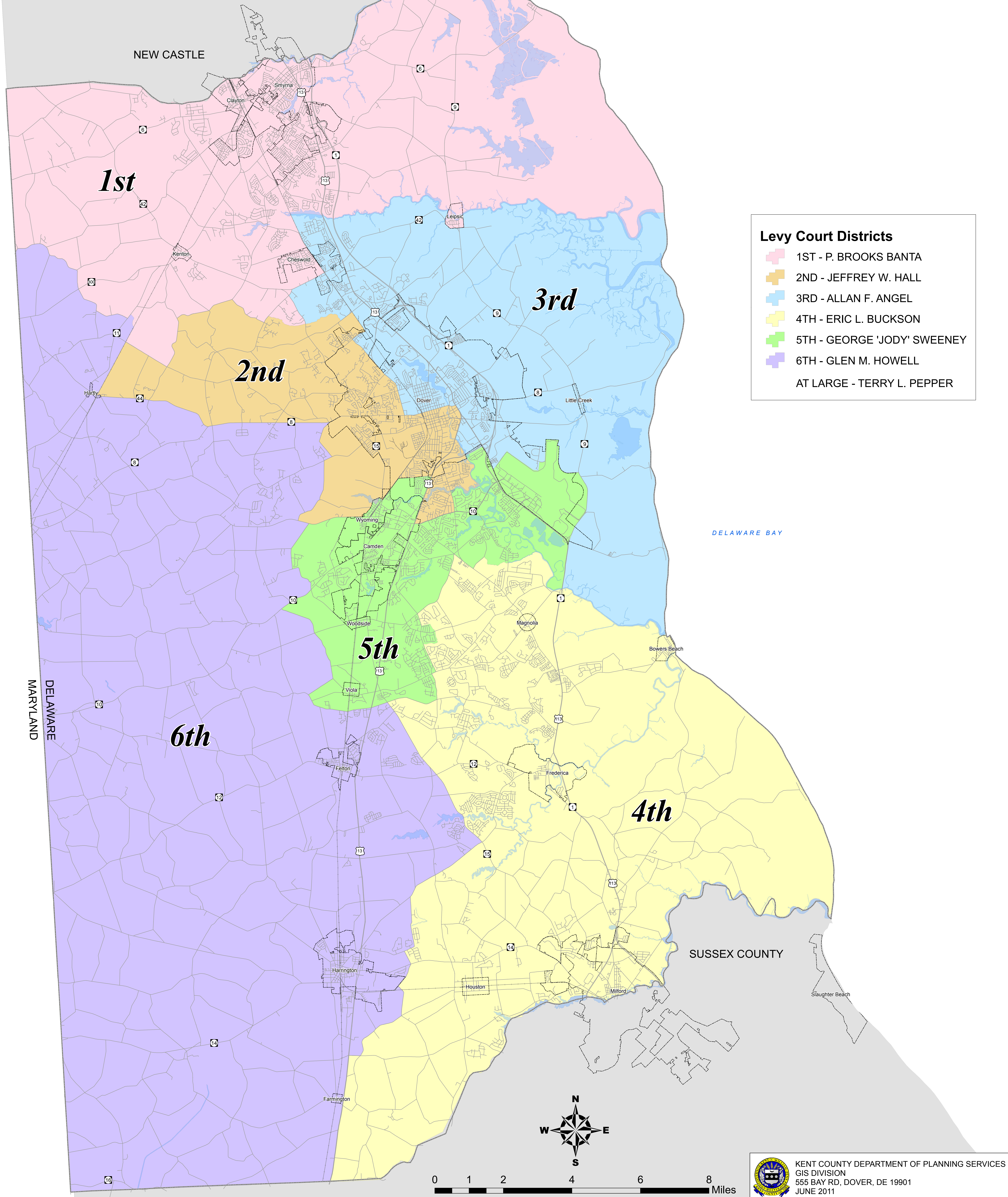
Hon. Terry L. Pepper
Vice-President
At Large

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

**Fiscal Year 2021 Adopted Operating Budget
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INTRODUCED BY: Jeffrey W. Hall
DATE INTRODUCED: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

ORDINANCE 20-3

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2020.

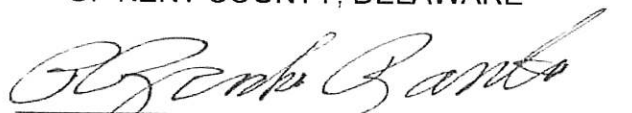
THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2021 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, 2020 and ending June 30, 2021. The "Kent County Levy Court Fiscal Year 2021 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 26th DAY OF MAY, 2020

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, 2020, and ending June 30, 2021.

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTED DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

ORDINANCE 20-4

An Ordinance adopting the annual operating budget of Kent County, Delaware
for the fiscal year beginning July 1, 2020

WHEREAS, The Kent County Levy Court Fiscal Year 2021 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 2021 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.

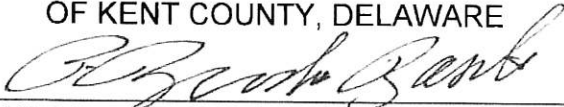
NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. The Kent County Levy Court Fiscal Year 2021 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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 26th DAY OF MAY, 2020

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2021 Budget, for the fiscal year beginning on July 1, 2020, and ending June 30, 2021.

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

RESOLUTION 3777

FY 2021 PROPERTY TAX RATE

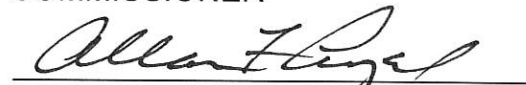
BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2021 to be 30.0 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


PRESIDENT, KENT COUNTY LEVY COURT


VICE-PRESIDENT

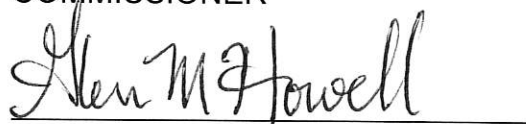

COMMISSIONER


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, 2020, 30.0 cents as a rate upon every One Hundred Dollars (\$100.00), on the amount of their respective assessments; and if any persons named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law.


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

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of May, A.D. 2020.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



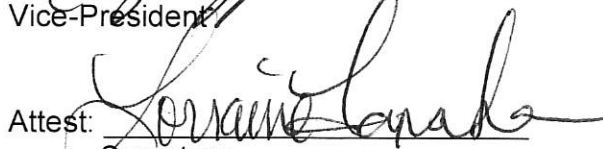
Commissioner




Vice-President




Commissioner

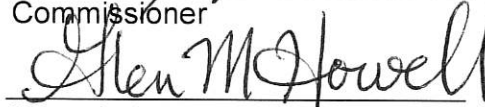
Attest: 

Secretary



Commissioner



Commissioner


Commissioner

Reference: Resolution 3777

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

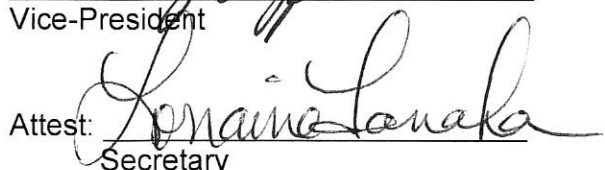
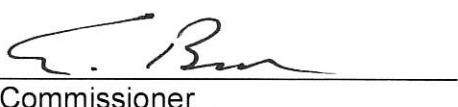
TO THE RECEIVER OF TAXES AND COUNTY TREASURER OF KENT COUNTY,

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, 2020, 4.4 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of May, A.D. 2020.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

 _____ President, Kent County Levy Court	 _____ Commissioner
 _____ Vice-President	 _____ Commissioner
Attest:  _____ Secretary	 _____ Commissioner
	 _____ Commissioner

Reference: Resolution 3778

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

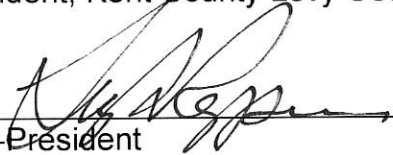
RESOLUTION 3779
FY 2021 ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the ROYAL GRANT SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2021 to be 5.7 cents.

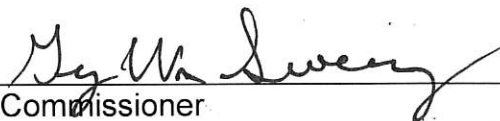
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court




Vice-President



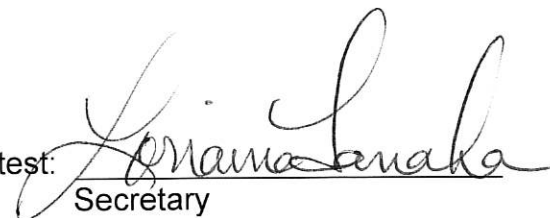
Commissioner



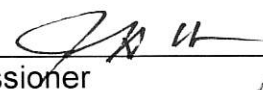
Commissioner



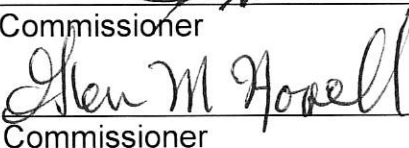
Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2020, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of May, A.D. 2020.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

 _____ President, Kent County Levy Court	 _____ Commissioner
 _____ Vice-President	 _____ Commissioner
Attest:  _____ Secretary	 _____ Commissioner
	 _____ Commissioner

Reference: Resolution 3779

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

**RESOLUTION 3784
FY 2021 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 2021 to be 6.5 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court



Vice-President




Commissioner



Commissioner



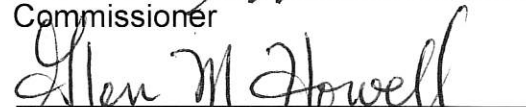
Commissioner

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 Eagles Nest Suburban Park District taxes payable to Kent County for the year beginning July 1, 2020, 6.5 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of May, A.D. 2020.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court

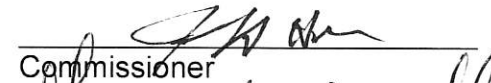

Commissioner

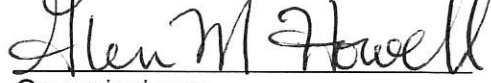

Vice-President


Commissioner

Attest: 
Secretary


Commissioner


Commissioner


Commissioner

Reference: Resolution 3784

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

RESOLUTION 3780

KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2021 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.

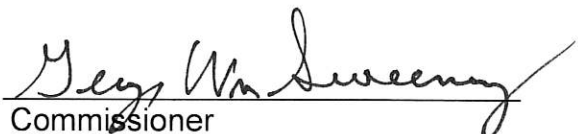
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court



Vice-President



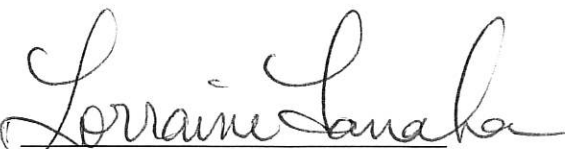
Commissioner



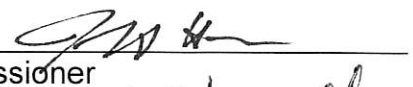
Commissioner



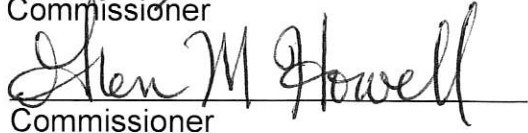
Commissioner

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 Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2020, \$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 26th day of May, A.D. 2020.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court




Commissioner



Vice-President



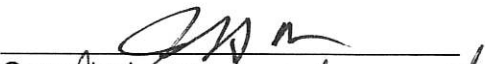
Commissioner

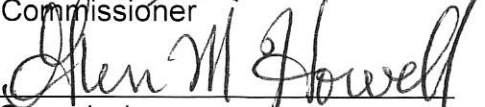
Attest: 

Secretary



Commissioner



Commissioner


Commissioner

Reference: Resolution 3780

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

RESOLUTION 3781

FY 2021 LIBRARY TAX DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2021 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


PRESIDENT, KENT COUNTY LEVY COURT

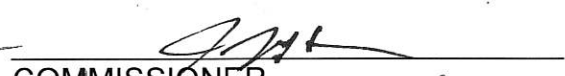

VICE-PRESIDENT

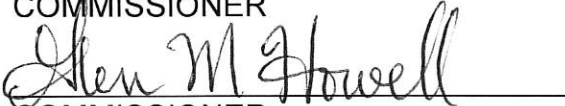

COMMISSIONER


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, 2020, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D. 2020.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



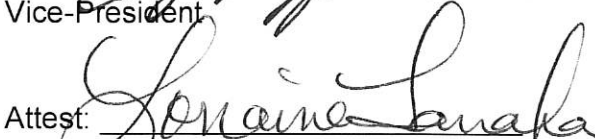
Commissioner




Vice-President




Commissioner

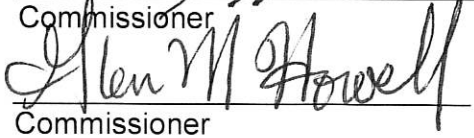
Attest: 

Secretary



Commissioner



Commissioner


Commissioner

Reference: Resolution 3781

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

**RESOLUTION 3782
FY 2021 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2021 to be 7.75 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



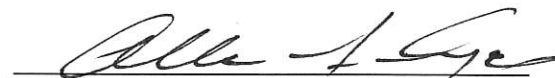
President, Kent County Levy Court



Vice-President



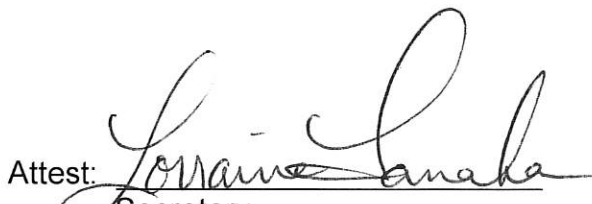
Commissioner




Commissioner




Commissioner

Attest: 

Secretary



Commissioner


Commissioner

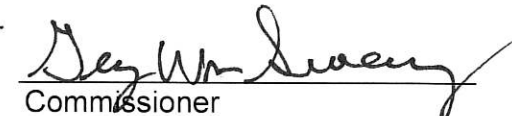
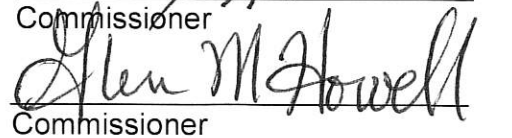
STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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, 2020, 7.75 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of May, A.D. 2020.

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 3782

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: May 12, 2020
PUBLIC HEARING DATE: May 26, 2020
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 26, 2020
EFFECTIVE DATE: July 1, 2020

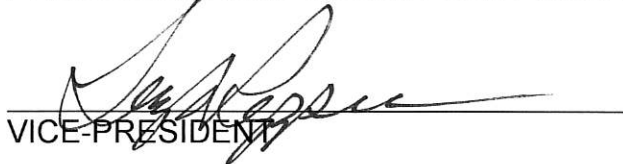
RESOLUTION 3783

**COMMAND FOR COLLECTION OF
SEWER DELINQUENT ACCOUNTS**

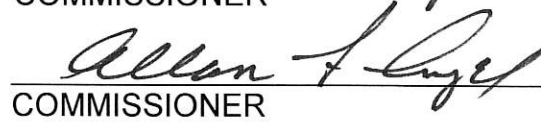
BE IT RESOLVED, that the KENT COUNTY LEVY COURT
commands the DIRECTOR OF FINANCE to
collect Sewer Delinquent Accounts by District
as of March 31, 2020.

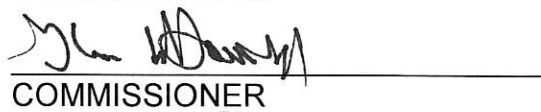
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.


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, 2020 annexed hereto for their sewage charges in arrears up to March 31, 2020 the amounts in arrears for each user as shown on said statement at the same time and in the same manner as County Taxes for the current tax year are collected, and if any person named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law.

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

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of May, A.D. 2020.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



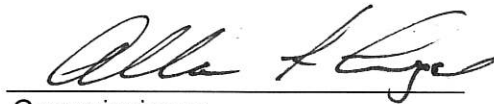
President, Kent County Levy Court



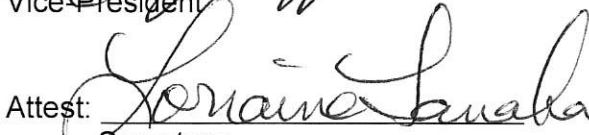
Commissioner



Vice President



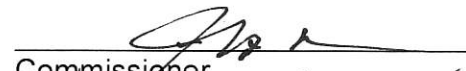
Commissioner

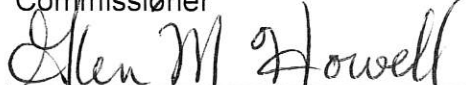
Attest: 

Secretary



Commissioner



Commissioner


Commissioner

Reference: Resolution 3783

KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 178,650 in the year 2020. 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. 88, 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 2021 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, 2020, shall be used as the rate for reimbursement for the first six months of the County's 2021 fiscal year and the GSA rate in effect as of January 1, 2021, 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) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on February 18, 2020 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 with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step 1% (one percent), if the other County employees receive no increase. In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2020 until December 31, 2022.

Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 13) 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 increases).

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 and negotiations for a successor agreement are pending.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 14) 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 during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. 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.
- 15) 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 or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.

- 16) 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.
- 17) 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 7/1/20, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 18) 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 7/1/2020, 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 and 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 health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 19) 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.

- 20) The annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, recommended a contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2021. The budgeted General Fund portion of the Fiscal Year 2021 pension contribution is \$3,159,794 and the budgeted Sewer Funds portion is \$966,000.

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 periods for this purpose. Eligible employees hired between December 21, 2010 and December 31, 2019 shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020 shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 21) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,735,837 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2021. This Adopted budget reflects the General Fund contribution for Fiscal Year 2021 as \$2,094,737 and the Sewer Fund contribution as \$641,100.
- 22) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain 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.
- 23) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Maintenance Worker I, Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works along with the vacant Building Codes Inspector III position in the Planning Services Department shall remain effective and funded for Fiscal Year 2021.
- 24) Cost neutral reallocation of positions includes reclassification and retitling of the vacant Funds Analyst (Grade 12) position in the Community Services Department, Libraries Division to an Account Specialist I (Grade 7) in the Community Services Department, Administrative section and the vacant Administrative Secretary (Grade 9) position in the Department of Finance, Administrative section to an Accountant I (Grade 10) in the Department of Finance, Accounting section.

- 25) Effective July 1, 2020, all classified and unclassified employees shall receive a one percent (1%) cost-of-living-adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living-adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 26) Due to the COVID-19 pandemic response and the potential financial impact a one percent (1%) annual Cost-Of-Living-Adjustment increase for former employees retiring from active service and receiving a pension benefit as of 6/30/2020 from the Kent County Employee Retirement Program shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. 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 shall not be eligible for a Cost-Of-Living-Adjustment.
- 27) Due to the COVID-19 pandemic response and the potential financial impact funding for a full two percent (2%) step increase is included in the salary line of each department's budget, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. Unless otherwise provided in the authorization, the step increase shall be implemented in a manner consistent with the provisions of the approved pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and not on an existing or pending Performance Improvement Plan 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. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees. 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 in a manner consistent with the personnel ordinance and payroll software capabilities.

- 28) Due to the COVID-19 pandemic response and the potential financial impact, funding for proposed personnel actions including new and revised positions with applicable benefits are factored into the individual budget lines, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof, as follows:
- a. Community Service Department, Parks Section – upgrade the currently funded contractual/part-time Park Naturalist position to full-time;
 - b. Community Services Department, Libraries Division – Change the one (1) existing Library Circulation Supervisor and two (2) remaining Library Technician positions from 35 hours per week to 40 hours per week;
 - c. Public Safety Department, Emergency Communications Division – reclassify and retitle four (4) existing Dispatcher III (Grade 10) positions to Shift Supervisor (Grade 11) and retain the existing career ladder Dispatcher III (Grade 10) promotion opportunity for each shift;
 - d. Public Works Department Wastewater Facilities Division – create a new Procurement Specialist position (Grade 9) within the Sewer Fund;
 - e. Administration Department, Office of the County Administrator – create a new Assistant County Administrator position (Grade 15)
- 29) No pay increases have been budgeted for temporary, part-time, contracted hourly 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.
- 30) 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.
- 31) 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.
- 32) 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 2021, following necessary renovations.

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 2021 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 2021 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 2021 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 2022 through fiscal year 2025. 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 2021 budget process:

Budget instructions distributed by County Administrator	September 13, 2019
Budget submissions due from Cost Center Managers	October 25, 2019
Finance review with Managers	October 26, 2019 through November 18, 2019
Administrator review with Cost Center Managers and Finance Staff	November 19, 2019 through January 16, 2020
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 3, 2020 April 21, 2020 April 28, 2020
Introduce Resolutions for budget hearing (Available for public review)	May 12, 2020
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	May 26, 2020
Budget takes effect	July 1, 2020

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.



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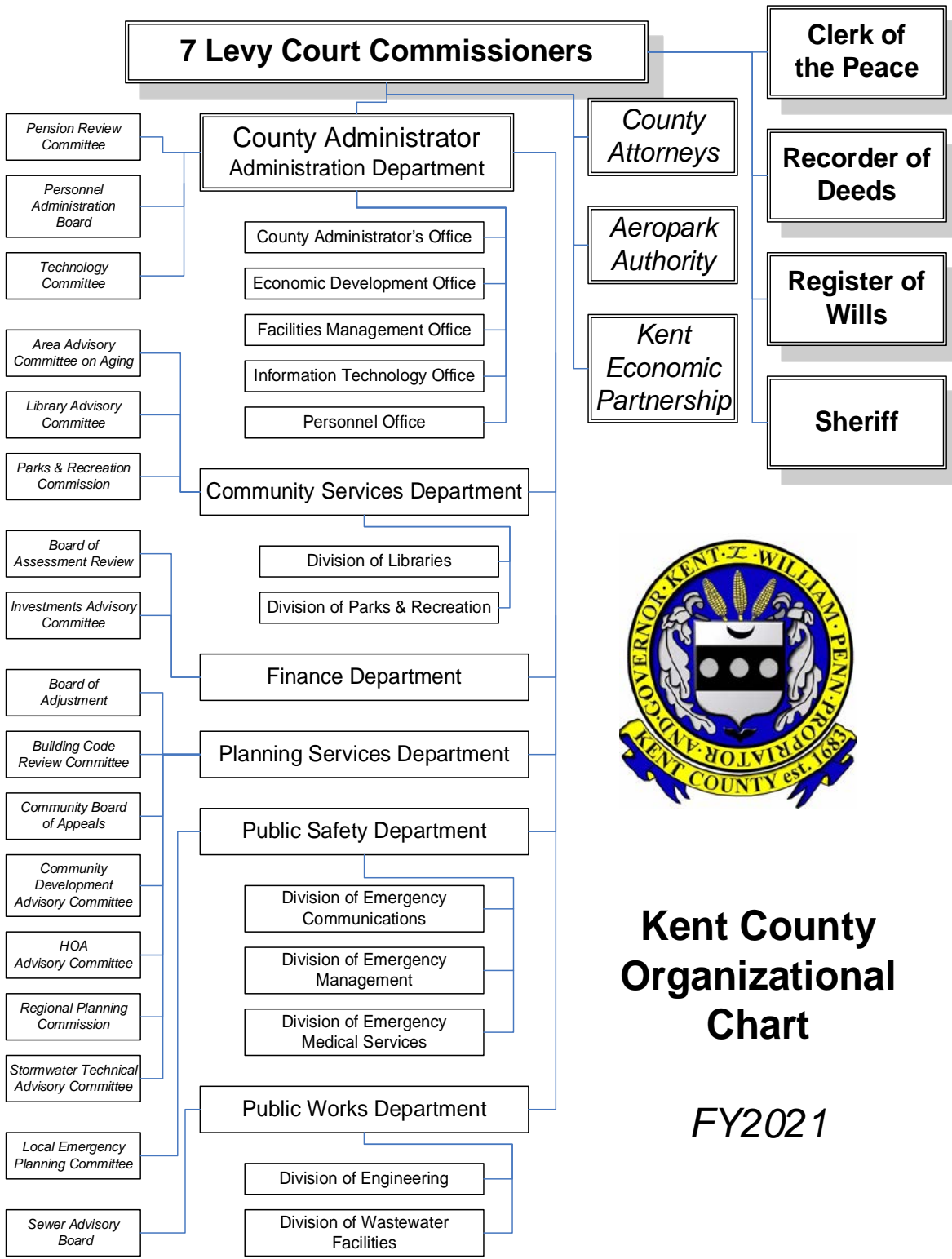
DEPARTMENTAL ORGANIZATION

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, 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 2021 KCLC Organization Chart



Kent County Organizational Chart

FY2021

Position Summary

Cost Centers	FY 2019 Approved	FY 2020 Approved	FY 2021 Approved	FY 2021 Funded
Administration	43	45	45	45
General Administration	13	13	13	13
Economic Development	2	1	1	1
Personnel	4	4	4	4
Information Technology	12	13	13	13
Facilities Management	12	14	14	14
Finance	30	30	30	30
Administration	3	3	3	3
Accounting	11	12	12	12
Tax Section	5	4	4	4
Assessment	11	11	11	11
Community Services	22	22	22	22
Administration	2	2	2	3
Library	7	7	7	6
Recreation	6	6	6	6
Parks	7	7	7	7
Planning Services	34	34	34	34
Administration	3	3	3	3
Geographic Info Systems	4	4	4	4
Inspections & Enforcement	17	17	17	17
Planning	6	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	71	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	9	9	9	9
Grand Totals	301	303	303	303

All Funds Summary

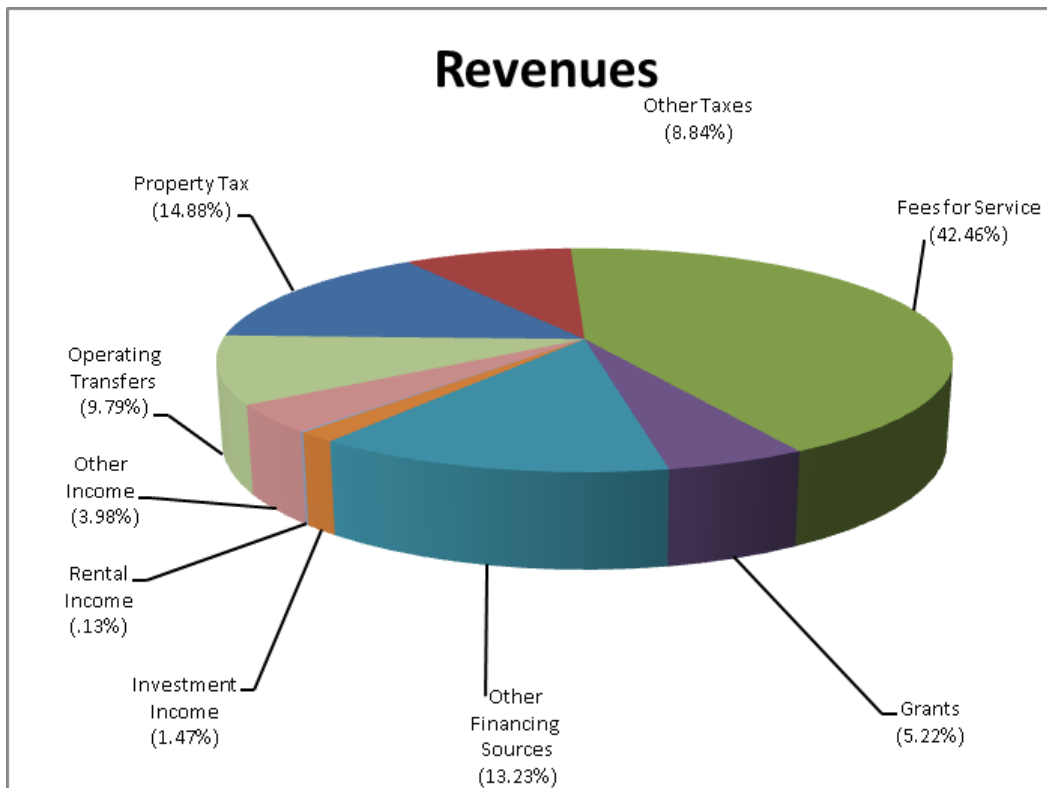
Fiscal Year 2021

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 32,245,500	\$ 32,245,500	\$ -
Special Revenue			
Community Development Block Grant	1,574,700	1,574,700	-
FmHA Housing Preservation Grant	-	-	-
Capital Projects			
General Fund	1,575,150	1,575,150	-
AeroPark	26,000	26,000	-
Proprietary			
Enterprise			
Sewer	20,644,900	20,644,900	-
Sewer Capital Projects	15,499,500	15,499,500	-
Landfill	7,000	7,000	-
Street Lights	1,064,900	1,064,900	-
Trash Collection	4,722,100	4,722,100	-
Stormwater Maintenance	101,700	101,700	-
Internal Service			
Medical Benefits Fund	7,629,400	7,629,400	-
Sub-Total			
Less: Interfund Transfers	(8,359,650)	(8,359,650)	-
Total	\$ 76,731,200	\$ 76,731,200	\$ -

Summary of Revenue – All Funds Combined

Revenues

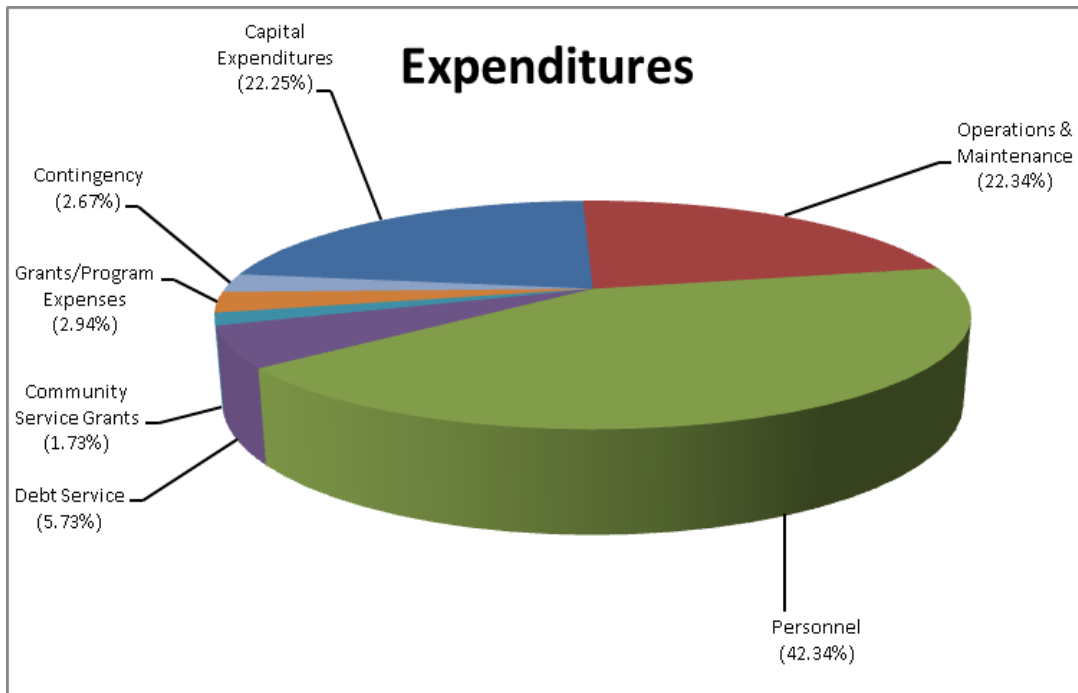
Property Tax	\$	11,420,000
Other Taxes		6,779,900
Fees for Service		32,576,900
Grants		4,006,500
Other Financing Sources		10,150,000
Investment Income		1,131,600
Rental Income		101,100
Other Income		3,057,000
Operating Transfers		7,508,200
Total	\$	76,731,200



Summary of Expenditures – All Funds Combined

Expenditures

Capital Expenditures	\$	17,074,650
Operations and Maintenance		17,143,800
Personnel		32,488,400
Debt Service		4,396,200
Community Service Grants		1,328,150
Grants/Program Expenses		2,255,400
Contingency		2,044,600
Total	\$	76,731,200





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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 2021 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.

- 1) 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 increases).

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 and negotiations for a successor agreement are pending.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 2) 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.
- 3) 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 during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. 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.

- 4) 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 or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- 5) 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.
- 6) 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 7/1/20, employees enrolling in offered health insurance shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.

- 7) 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 7/1/2020, 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 and 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 health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 8) 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.
- 9) The annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, recommended a contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2021. The budgeted General Fund portion of the Fiscal Year 2021 pension contribution is \$3,159,794 and the budgeted Sewer Funds portion is \$966,000.

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 periods for this purpose. Eligible employees hired between December 21, 2010 and December 31, 2019 shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020 shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.
- 10) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,735,837 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2021. This Adopted budget reflects the General Fund contribution for Fiscal Year 2021 as \$2,094,737 and the Sewer Fund contribution as \$641,100.

- 11) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain 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.
- 12) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Building Codes Inspector III position in the Planning Services Department shall remain effective and funded for Fiscal Year 2021.
- 13) Cost neutral reallocation of positions includes reclassification and retitling of the vacant Funds Analyst (Grade 12) position in the Community Services Department, Libraries Division to an Account Specialist I (Grade 7) in the Community Services Department, Administrative section and the vacant Administrative Secretary (Grade 9) position in the Department of Finance, Administrative section to an Accountant I (Grade 10) in the Department of Finance, Accounting section.
- 14) Effective July 1, 2020, all classified and unclassified employees shall receive a one percent (1%) cost-of-living-adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living-adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 15) Due to the COVID-19 pandemic response and the potential financial impact a one percent (1%) annual Cost-Of-Living-Adjustment increase for former employees retiring from active service and receiving a pension benefit as of 6/30/2020 from the Kent County Employee Retirement Program shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. 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 shall not be eligible for a Cost-Of-Living-Adjustment.

- 16) Due to the COVID-19 pandemic response and the potential financial impact funding for a full two percent (2%) step increase is included in the salary line of each department's budget, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. Unless otherwise provided in the authorization, the step increase shall be implemented in a manner consistent with the provisions of the approved pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and not on an existing or pending Performance Improvement Plan 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. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees. Those remaining employees in position 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 in a manner consistent with the personnel ordinance and payroll software capabilities.
- 17) Due to the COVID-19 pandemic response and the potential financial impact, funding for proposed personnel actions including new and revised positions with applicable benefits are factored into the individual budget lines, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof, as follows:
- a. Community Service Department, Parks Section – upgrade the currently funded contractual/part-time Park Naturalist position to full-time;
 - b. Community Services Department, Libraries Division – Change the one (1) existing Library Circulation Supervisor and two (2) remaining Library Technician positions from 35 hours per week to 40 hours per week;
 - c. Public Safety Department, Emergency Communications Division – reclassify and retitle four (4) existing Dispatcher III (Grade 10) positions to Shift Supervisor (Grade 11) and retain the existing career ladder Dispatcher III (Grade 10) promotion opportunity for each shift;
 - d. Administration Department, Office of the County Administrator – create a new Assistant County Administrator position (Grade 15)
- 18) No pay increases have been budgeted for temporary, part-time, contracted hourly 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.

- 19) 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.
- 20) 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.
- 21) 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 2021, following necessary renovations.

General Fund – Fiscal Year 2021 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,848,797,250 as of February 3, 2020, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2021 is \$11,200,000.

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 2021 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 2021 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 a reimbursement rate of thirty percent (30%) of the budgeted expenditures of the prior fiscal year. 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.

The FmHA Housing grant – We are not anticipating any grant revenue in Fiscal Year 2021

The Community Development Block Grant funding is expected to decrease in Fiscal Year 2021.

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 2020.

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.

- 1) 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 increases).

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 and negotiations for a successor agreement are pending.

Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 2) 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 during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. 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.
- 3) 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 or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- 4) 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.
- 5) 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 7/1/20, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.

- 6) 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 7/1/2020, 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 and 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 health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 7) 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.
- 8) The annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, recommended a contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2021. The budgeted General Fund portion of the Fiscal Year 2021 pension contribution is \$3,159,794 and the budgeted Sewer Funds portion is \$966,000.

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 periods for this purpose. Eligible employees hired between December 21, 2010 and December 31, 2019 shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020 shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 9) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,735,837 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2021. This Adopted budget reflects the General Fund contribution for Fiscal Year 2021 as \$2,094,737 and the Sewer Fund contribution as \$641,100.

- 10) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain 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.
- 11) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Building Codes Inspector III position in the Planning Services Department shall remain effective and funded for Fiscal Year 2021.
- 12) Cost neutral reallocation of positions includes reclassification and retitling of the vacant Funds Analyst (Grade 12) position in the Community Services Department, Libraries Division to an Account Specialist I (Grade 7) in the Community Services Department, Administrative section and the vacant Administrative Secretary (Grade 9) position in the Department of Finance, Administrative section to an Accountant I (Grade 10) in the Department of Finance, Accounting section.
- 13) Effective July 1, 2020, all classified and unclassified employees shall receive a one percent (1%) cost-of-living-adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living-adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 14) Due to the COVID-19 pandemic response and the potential financial impact funding for a full two percent (2%) step increase is included in the salary line of each department's budget, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. Unless otherwise provided in the authorization, the step increase shall be implemented in a manner consistent with the provisions of the approved pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and not on an existing or pending Performance Improvement Plan 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. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees. 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 in a manner consistent with the personnel ordinance and payroll software capabilities.

- 15) Due to the COVID-19 pandemic response and the potential financial impact, funding for proposed personnel actions including new and revised positions with applicable benefits are factored into the individual budget lines, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof, as follows:
 - a. Community Service Department, Parks Section – upgrade the currently funded contractual/part-time Park Naturalist position to full-time;
 - b. Community Services Department, Libraries Division – Change the one (1) existing Library Circulation Supervisor and two (2) remaining Library Technician positions from 35 hours per week to 40 hours per week;
 - c. Public Safety Department, Emergency Communications Division – reclassify and retitle four (4) existing Dispatcher III (Grade 10) positions to Shift Supervisor (Grade 11) and retain the existing career ladder Dispatcher III (Grade 10) promotion opportunity for each shift;
 - d. Administration Department, Office of the County Administrator – create a new Assistant County Administrator position (Grade 15)
- 16) No pay increases have been budgeted for temporary, part-time, contracted hourly 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.
- 17) 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.
- 18) 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.
- 19) 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 2021, following necessary renovations.

Operating

General insurance costs have been reviewed and are projected to remain at about the same cost as Fiscal Year 2020. 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 \$180/hour for the Adopted budget.

Debt Service

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

Library Reciprocal Borrowing

The current rate for library reciprocal borrowing is \$2.65 a book or equivalent.

Indirect Costs

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

- 1) **Facilities Management** – The Facilities Management 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. Reports and Labels \$0.06 per name (\$0.03 per name for nonprofit organizations)

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.

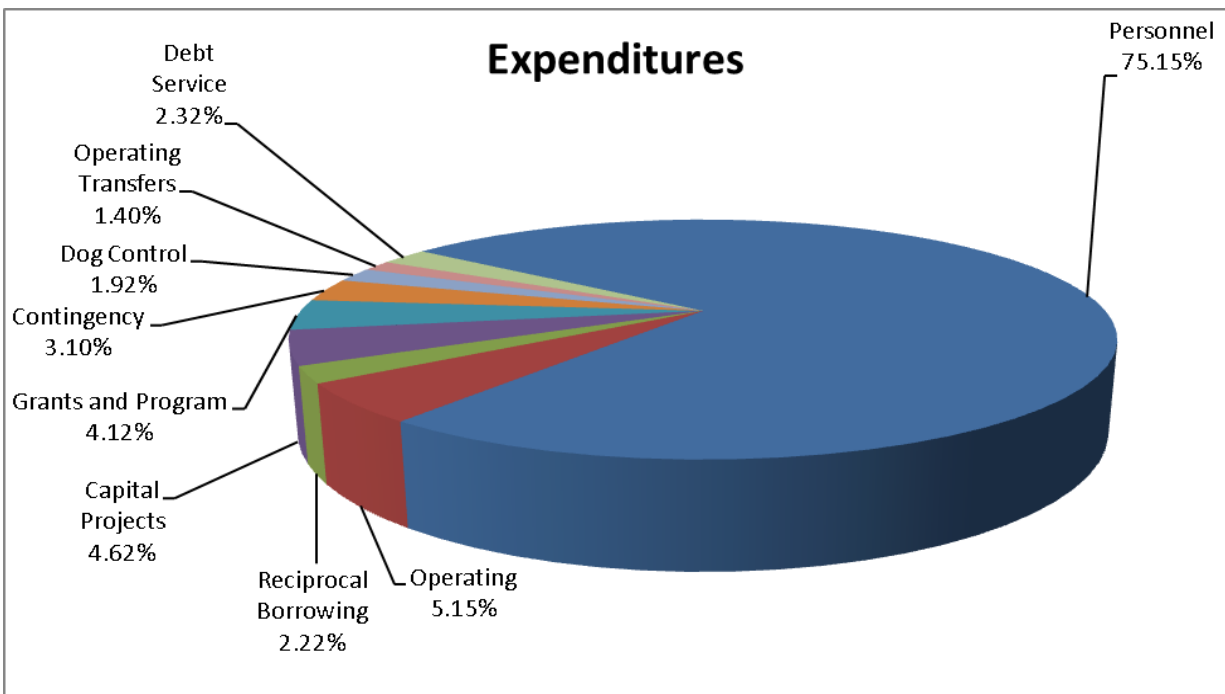
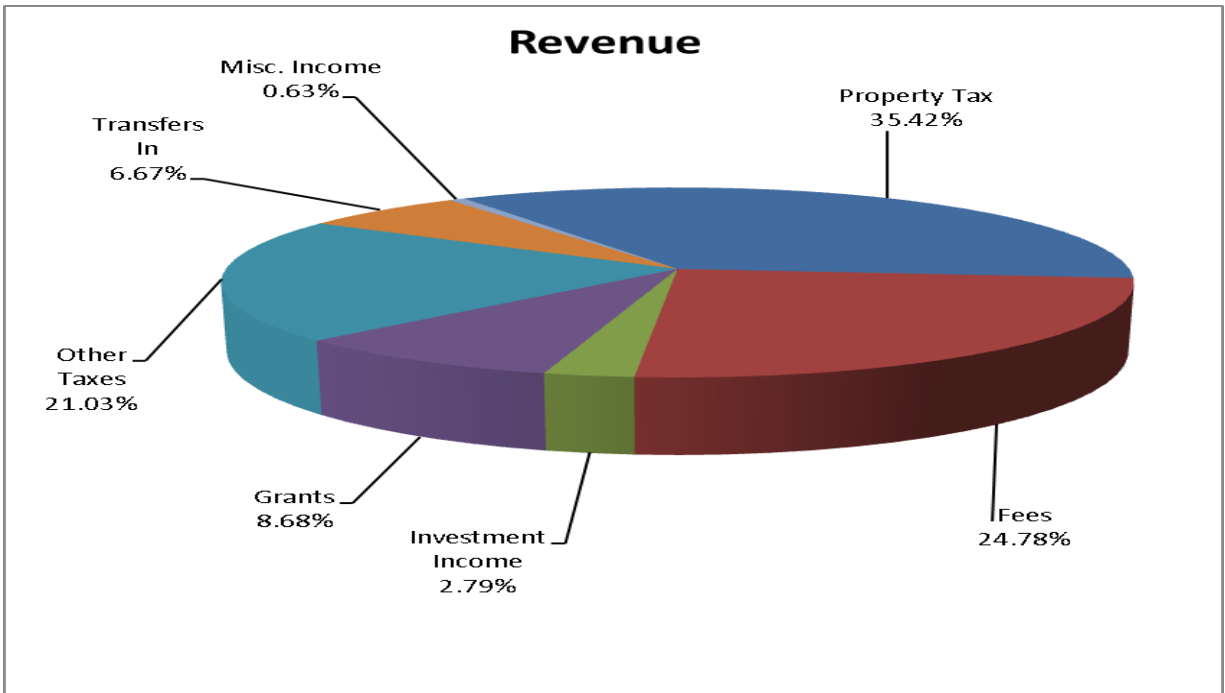
Sheriff:

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.



Summary of General Fund Revenues

Revenue Description	Actual FY 2018	Actual FY 2019	Adopted FY 2020	Amended FY 2020	Adopted FY 2021
Taxes					
Property Taxes - Current	10,575,526	10,844,121	10,846,300	10,846,300	11,200,000
Property Taxes - Delinquent	203,450	235,350	180,000	180,000	210,000
Library Tax - Current	694,658	712,886	701,000	701,000	715,000
Library Tax - Delinquent	16,210	14,675	14,500	14,500	14,500
Suburban Parks - Current	15,742	15,548	15,300	15,300	15,300
Suburban Parks - Delinquent	56	79	100	100	100
Real Estate Transfer Tax	5,472,284	5,405,493	5,500,000	5,500,000	5,650,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	119,389	117,255	115,000	115,000	115,000
Total Tax Revenue	17,367,330	17,615,422	17,642,200	17,642,200	18,189,900
Payment in Lieu Of Taxes	11,675	9,114	13,000	13,000	10,000
Federal Grants					
Emergency Management Planning Grant	156,587	189,897	140,000	211,663	160,500
State Grants					
LEPC State Grant	65,800	66,466	67,200	67,200	68,600
DEMA Special Projects Grants	15,571	2,776	-	4,301	-
Library Standards Grant	162,835	168,439	168,400	176,292	176,300
State Paramedic Grant	961,443	2,003,900	1,761,200	1,761,200	2,394,300
Parks Grant	12,956	12,654	-	4,699	-
Library Grant	1,525	5,225	-	-	-
Total Grants	1,376,717	2,449,357	2,136,800	2,225,355	2,799,700
Fees for Services					
Animal Fines	253	972	-	-	-
Building Entrance ID's Fees	455	520	500	500	500
Room Rental Fees - Admin Bldg.	2,546	1,326	1,800	1,800	1,800
EEDC Rental Space	-	-	-	-	900
Non-Photo ID Fees	4,560	6,080	3,800	3,800	4,000
Information Technology Fees	4,331	4,388	5,500	5,500	4,500
Return Check Fees	2,070	1,350	1,500	1,500	1,300
Manufactured Housing Letter Fees	15,420	15,180	14,200	14,200	15,000
Assessment Office Fees	489	516	300	300	300
Park Rental Fees	6,420	6,240	6,500	6,500	6,500
Donation - P & R	1,803	400	-	-	-
Recreation Fees	234,116	216,114	225,000	225,000	200,000
Recreation Center Fees	142,354	165,735	145,000	145,000	210,000
Recreation Center Rental Fees	19,232	27,830	30,000	30,000	30,000
Recreation CAM Fees	28,480	29,049	25,000	25,000	27,000
Library Room Rental Fees	120	240	-	-	200
Library Fines	7,965	6,115	9,000	9,000	6,000
Library Materials Replacement Fees	836	818	800	800	800
Library Copy Fees	5,539	4,863	5,000	5,000	5,000
Tax Mapping Fees	1,162	1,192	1,000	1,000	1,200
Street Addressing Fees	16,125	14,700	16,000	16,000	16,000
Inspections & Enforcement Fees	1,353,110	1,336,008	1,400,000	1,400,000	1,350,000
Housing Demolition Reimbursement	23,583	28,130	20,000	20,000	20,000

Revenue Page 2	Actual FY 2018	Actual FY 2019	Adopted FY 2020	Amended FY 2020	Adopted FY 2021
Grass Cutting Reimbursement	50,135	29,820	37,000	37,000	37,000
Code Enforcement Fines	100	-	300	300	300
Manufactured Housing Demo. Reimb.	27,281	24,792	30,000	30,000	30,000
Planning Applications Fees	100,675	64,471	90,000	90,000	60,000
Planning Maps Fees	-	-	100	100	100
Planning Forms/Documents Fees	642	500	600	600	600
Planning/Zoning Applications Fees	16,170	20,170	19,000	19,000	17,000
Planning Copy Fees	232	81	100	100	100
HOA Administrative Fee	6,058	4,043	6,000	6,000	3,400
Storm-water Management Fees	3,966	4,454	7,300	7,300	6,800
CDBG Bid Packet Fees	-	-	100	100	-
Public Safety Training Center Fees	-	1,392	-	6,879	6,700
Paramedic Fees - Special Events	112,367	96,117	90,000	90,000	90,000
Dispatch Fees - Special Events	23,023	20,401	22,000	22,000	19,000
Clerk of the Peace Fees	73,595	76,680	70,000	70,000	70,000
Marriage Ceremony Fees	23,500	22,850	25,000	25,000	23,000
Monitions Expenses Reimbursements	86,499	57,485	55,000	55,000	55,000
County Monitions Fees	54,010	47,704	50,000	50,000	50,000
Recorder of Deeds Fees	2,811,152	2,754,160	2,800,000	2,800,000	2,900,000
Recorder of Deeds Copy Fees	74,518	64,808	75,000	75,000	67,000
Recorder of Deeds Printer Copy Fees	17,428	14,232	15,000	15,000	14,000
Recorder of Deeds Technology Fees	84,805	102,765	100,000	100,000	120,000
Real Estate Transfer Tax Processing Fees	206,620	227,458	160,000	160,000	210,000
Local Government Records Maint. Fees	10,508	10,784	10,000	10,000	10,000
Recorders Maintenance Fees	21,769	20,690	22,000	22,000	20,000
State Document Fees	10,514	10,684	10,000	10,000	10,000
Deeds Internet Fees	79,650	82,845	80,000	80,000	80,000
Register of Wills Fees	753,145	819,207	650,000	650,000	600,000
Wills Advertising Reimbursements	8,475	8,208	8,000	8,000	9,000
Wills Copy Fees	4,778	4,594	4,000	4,000	4,500
Sheriff Civil Fees	287,773	260,242	300,000	300,000	240,000
Sheriff Copy Fees	107	510	100	100	100
Sheriff Monitions/Auction Fees	51,476	32,970	40,000	40,000	30,000
Sheriff Fee on Sale	1,849,625	1,306,444	1,500,000	1,500,000	1,307,000
Total Fees For Services	8,721,565	8,059,327	8,187,500	8,194,379	7,991,600
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	142,779	160,380	135,000	135,000	135,000
Interest Income	989,314	1,181,753	1,300,000	1,300,000	900,000
Other Revenues	55,833	116,476	45,000	45,000	45,000
Beginning Balance Transfer	-	-	-	602,377	-
Reserve Transfer - Operating Expenses	-	-	186,300	186,300	660,750
Reserve Transfer - Capital Projects	25,000	-	1,070,400	1,070,400	253,850
Reserve Transfer RETT - Capital Projects	-	-	869,000	869,000	1,078,500
Reserve Transfer - Capital Projects - Pending Final Approval FY 2021	-	-	-	-	149,000
Reserve Transfer RETT - Capital Projects - Pending Final Approval FY 2021	-	-	-	-	9,000
Total Revenues	28,713,399	29,615,015	31,608,400	32,306,211	32,245,500

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2018	Actual FY 2019	Adopted FY 2020	Amended FY 2020	Adopted FY 2021
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,102,351	1,234,323	1,277,100	1,292,100	1,355,100
Economic Development	202,914	89,247	130,800	132,585	143,100
Emerging Enterprise Development Center	9,103	13,875	22,100	22,100	19,900
Information Technology	1,338,181	1,531,460	1,722,400	1,722,400	1,838,700
Personnel	445,287	496,762	632,400	632,400	626,500
Facilities Management	807,917	815,998	1,039,400	1,039,400	1,137,500
Legal Services	88,082	131,981	120,000	120,000	120,000
Finance Department					
Finance Administration	369,825	380,932	419,400	419,400	499,100
Accounting Services	979,438	1,030,204	1,224,800	1,224,800	1,251,100
Tax Section	858,260	855,073	936,000	936,000	927,500
Assessment Division	1,260,098	1,319,064	1,516,800	1,516,800	1,596,300
Community Services					
Community Services Administration	227,011	234,623	259,700	259,700	349,100
Library Services	1,270,075	1,284,736	1,640,800	1,643,915	1,559,300
Library Standards Grant	154,087	180,746	168,400	245,449	176,300
Recreation	1,184,926	1,297,042	1,505,000	1,505,000	1,499,300
Parks	826,783	790,142	878,900	888,847	951,300
Suburban Parks	15,219	15,266	15,300	15,300	15,300
Planning Services					
Planning Services Administration	288,065	408,554	470,400	470,400	505,800
Geographic Information Systems	603,390	567,881	650,200	651,700	738,200
Inspections & Enforcement	1,915,754	1,831,454	2,071,600	2,072,224	2,200,400
Planning Division	1,252,629	1,220,939	1,394,900	1,394,900	1,487,100
Public Safety					
Public Safety Administration	101,956	115,181	124,500	124,500	132,900
Emergency Communications	2,804,935	2,834,855	3,133,600	3,133,600	3,298,400
Mobile Command Center	19,645	18,703	29,700	29,700	27,700
Emergency Medical Services	5,796,015	6,099,605	6,773,400	6,713,400	7,215,500
EMS - Special Event & Non-Reimbursable Costs	650,119	675,727	781,500	781,832	788,900
Emergency Medical Services - Training Center	-	858	-	6,879	6,700
Emergency Management - EMPG	312,700	347,690	336,100	421,047	320,900
Emergency Management - LEPC	68,307	67,860	90,700	79,707	81,200
Row Offices					
Clerk of the Peace Transcription	83,297	85,541	96,600	96,600	103,500
Clerk of the Peace Marriage	183,346	192,933	220,600	220,600	245,700
Recorder of Deeds	634,187	628,462	752,400	752,400	811,500
Register of Wills	423,053	420,772	498,600	498,600	550,100
Sheriff	639,141	680,337	744,300	744,300	812,300

Expenditure Page 2	Actual FY 2018	Actual FY 2019	Adopted FY 2020	Amended FY 2020	Adopted FY 2021
Special Grants and Programs					
Open Space Preservation [1]	101,233	-	200,000	400,000	-
Storm-water Management [2]	-	-	-	199,410	-
Dog Control Support	761,525	606,256	618,400	618,400	618,400
Community Service Grants	1,035,100	1,222,439	1,280,800	1,280,800	1,328,150
Other Expenditures					
Contingency	-	-	1,000,000	985,000	615,900
Contingency - Proposed Personnel Actions	-	-	-	-	184,100
Contingency - Open Space Preservation	-	-	-	-	200,000
Building Security	65,016	66,584	70,000	70,000	90,000
Debt Retirement	486,119	459,876	561,900	561,900	578,600
Interest Expense	259,947	284,273	294,000	294,000	168,900
Benefit to Retirees	54,190	50,233	55,100	55,100	57,700
Total Unrestricted Funds	29,679,226	30,588,487	35,758,600	36,273,195	37,233,950
Less: Indirect Cost Allocation	(5,214,378)	(5,707,091)	(6,532,100)	(6,532,100)	(6,931,500)
Total Operating Expenditures	24,464,848	24,881,396	29,226,500	29,741,095	30,302,450
Operating Transfers					
Capital Projects Fund					
General Fund Contribution	346,800	606,000	-	183,216	-
General Fund DE Realty Transfer Tax	381,800	378,500	-	-	-
Recorder of Deeds Fees	66,000	30,000	30,000	30,000	-
Sheriff Auction Fees	18,000	-	-	-	20,000
Reserve Transfer - Capital Projects	50,000	1,390,000	1,070,400	1,070,400	233,850
Reserve Transfer RETT - Capital Projects	-	1,419,426	869,000	869,000	1,078,500
Reserve Transfer - Capital Projects Pending Final Approval FY 2021	-	-	-	-	149,000
Reserve Transfer -RETT - Capital Projects Pending Final Approval FY 2021	-	-	-	-	9,000
Community Development Block Grant	426,614	351,425	412,500	412,500	452,700
Total Operating Transfers	1,289,214	4,175,351	2,381,900	2,565,116	1,943,050
Sub-Total Expenditures	25,754,062	29,056,747	31,608,400	32,306,211	32,245,500

{1} Open Space Preservation amount listed for Fiscal Year 2020 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2020. The prior year appropriations carried forward to Fiscal Year 2020 are \$200,000.

{2} Storm-water Management amount listed for Fiscal Year 2020 budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2020. The prior year appropriations carried forward to Fiscal Year 2020 are \$199,410.



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Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Building Entrance IDs Fees	455	520	500	500
Room Rental Fees Admin. Bldg.	2,546	1,326	1,800	1,800
Emerging Enterprise Development Center	-	-	-	900
Information Technology Fees	4,331	4,388	5,500	4,500
Deeds Technology Fees	84,805	102,765	100,000	120,000
Non-Photo IDs	4,560	6,080	3,800	4,000
Total	\$ 96,697	\$ 115,079	\$ 111,600	\$ 131,700

Expenses: Department of Administration

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Administration	1,102,351	1,234,323	1,292,100	1,355,100
Economic Development	202,914	89,247	132,585	143,100
Emerging Enterprise Development Center	9,103	13,875	22,100	19,900
Information Technology	1,338,181	1,531,460	1,722,400	1,838,700
Personnel	445,287	496,762	632,400	626,500
Facilities Management	807,917	815,998	1,039,400	1,137,500
Legal	88,082	131,981	120,000	120,000
Subtotal	3,993,835	4,313,646	4,960,985	5,240,800
Less: Indirect Costs	(3,781,818)	(4,210,524)	(4,806,300)	(5,077,800)
Total	\$ 212,017	\$ 103,122	\$ 154,685	\$ 163,000

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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Building Entrance IDs Fees	455	520	500	500
Room Rental Fees	2,546	1,326	1,800	1,800
Total	\$ 3,001	\$ 1,846	\$ 2,300	\$ 2,300

Expenses: Administration

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	927,408	986,956	1,072,000	1,151,100
Travel	9,788	12,055	13,700	17,800
Insurance	48,982	49,006	50,800	37,600
Office Supplies	21,960	21,092	25,700	25,700
Furniture/Equipment	9,497	8,859	8,900	8,900
Legal/Contract Services	56,405	112,208	63,000	65,300
Utilities	6,721	7,573	7,800	6,800
Vehicle Expense	13	39	400	400
Miscellaneous	21,577	36,535	49,800	41,500
Subtotal	1,102,351	1,234,323	1,292,100	1,355,100
Less: Indirect Costs	(1,102,351)	(1,234,323)	(1,292,100)	(1,355,100)
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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	166,680	60,042	68,400	74,600
Travel	-	-	3,300	4,000
Insurance	1,404	1,072	1,000	1,000
Indirect Costs	31,455	25,285	34,500	40,200
Office Supplies	1,829	1,548	8,400	8,500
Furniture and Fixtures	-	-	6,000	-
Legal/Contract Services	307	336	6,600	6,100
Utilities	941	815	1,000	7,100
Vehicle Expense	171	99	800	800
Miscellaneous	127	50	2,585	800
Total	\$ 202,914	\$ 89,247	\$ 132,585	\$ 143,100

Emerging Enterprise Development Center

Mission

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

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

Revenue: Emerging Enterprise Development Center

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Office Rental Fees	-	-	-	900
Total	\$ -	\$ -	\$ -	\$ 900

Expenses: Emerging Enterprise Development Center

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Indirect Costs	-	7,916	8,200	8,200
Office Supplies	6	59	1,200	1,200
Furniture/Equipment	5,966	3,879	3,900	3,900
Legal/Contract Services	1,082	-	3,000	3,000
Utilities	1,004	1,203	1,800	1,800
Maintenance	377	784	-	800
Miscellaneous	668	34	4,000	1,000
Total	\$ 9,103	\$ 13,875	\$ 22,100	\$ 19,900

Information Technology

Mission

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

Goals

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

Revenue: Information Technology

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Information Technology Fees	4,331	4,388	5,500	4,500
Deeds Technology Fees	84,805	102,765	100,000	120,000
Total	\$ 89,136	\$ 107,153	\$ 105,500	\$ 124,500

Expenses: Information Technology

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	1,216,662	1,391,858	1,524,700	1,574,100
Travel	-	-	-	-
Insurance	4,349	4,818	5,600	6,400
Office Supplies	1,700	4,113	4,300	4,800
Furniture/Equipment	5,679	8,422	4,800	31,500
Legal/Contract Services	5,666	5,366	11,500	8,900
Operational Supplies	-	-	1,000	1,000
Utilities	14,147	14,869	16,200	17,600
Maintenance	87,349	97,957	124,000	144,000
Vehicle Expense	54	57	300	400
Consulting Fees	2,575	4,000	30,000	50,000
Subtotal	1,338,181	1,531,460	1,722,400	1,838,700
Less: Indirect Costs	(1,338,181)	(1,531,460)	(1,722,400)	(1,838,700)
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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Non-Photo IDs	4,560	6,080	3,800	4,000
Total	\$ 4,560	\$ 6,080	\$ 3,800	\$ 4,000

Expenses: Personnel

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	402,272	428,660	461,400	465,500
Travel	4,195	3,735	6,600	7,700
Insurance	2,159	2,367	2,700	3,500
Office Supplies	7,098	7,920	11,100	8,600
Furniture/Equipment	1,055	1,055	1,100	8,600
Legal/Contract Services	16,521	16,599	46,400	52,700
Operating Supplies	66	-	200	200
Utilities	567	536	600	600
Maintenance	8,641	8,901	9,400	14,500
Vehicle Expense	-	-	100	100
Consultant	-	26,257	91,500	61,500
Miscellaneous	2,713	732	1,300	3,000
Subtotal	445,287	496,762	632,400	626,500
Less: Indirect Costs	(445,287)	(496,762)	(632,400)	(626,500)
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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	473,729	507,338	682,600	782,300
Insurance	54,841	56,301	58,700	44,600
Office Supplies	497	351	600	500
Furniture/Equipment	9,644	2,263	4,000	4,000
Legal/Contract Services	4,006	2,508	4,300	14,500
Trash Collection Fees	4,112	5,113	4,200	5,400
Operating Supplies	13,787	11,729	15,200	14,200
Utilities	187,896	183,849	215,800	201,800
Maintenance	51,203	37,691	45,000	60,000
Vehicle Expense	7,375	8,322	8,000	8,700
Miscellaneous	827	533	1,000	1,500
Subtotal	807,917	815,998	1,039,400	1,137,500
Less: Indirect Cost	(807,917)	(815,998)	(1,039,400)	(1,137,500)
Total	\$ -	\$ -	\$ -	\$ -

Legal

Expenses: Legal

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Legal/Contract Services	88,082	131,981	120,000	120,000
Less: Indirect Cost	(88,082)	(131,981)	(120,000)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -

Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Property Taxes - Current	10,575,526	10,844,121	10,846,300	11,200,000
Property Taxes - Delinquent	203,450	235,350	180,000	210,000
Penalty & Interest	119,389	117,255	115,000	115,000
Payment in Lieu of Taxes	11,675	9,114	13,000	10,000
Return Check Fees	2,070	1,350	1,500	1,300
Manufactured Housing Letter Fees	15,420	15,180	14,200	15,000
Monitions Expenses Reimbursement	86,499	57,485	55,000	55,000
County Monition Fees	54,010	47,704	50,000	50,000
Assessment Office Fees	489	516	300	300
Total	\$ 11,068,528	\$ 11,328,075	\$ 11,275,300	\$ 11,656,600

Expenses: Department of Finance

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Finance Administration	369,825	380,932	419,400	499,100
Accounting Services	979,438	1,030,204	1,224,800	1,251,100
Tax Section	858,260	855,073	936,000	927,500
Assessment Division	1,260,098	1,319,064	1,516,800	1,596,300
Subtotal	3,467,621	3,585,273	4,097,000	4,274,000
Less: Indirect Costs	(1,349,263)	(1,411,136)	(1,644,200)	(1,750,200)
Total	2,118,358	2,174,137	2,452,800	2,523,800

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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	367,760	378,827	414,000	492,400
Travel	-	-	1,900	2,400
Insurance	1,137	1,153	1,600	2,100
Office Supplies	440	481	1,200	1,500
Legal/Contract Services	192	196	200	200
Utilities	296	275	400	400
Miscellaneous	-	-	100	100
Sub-Total	369,825	380,932	419,400	499,100
Less: Indirects	(369,825)	(380,932)	(419,400)	(499,100)
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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	903,586	951,729	1,143,600	1,164,700
Insurance	3,403	3,446	4,200	5,400
Office Supplies	12,319	13,181	12,705	14,000
Furniture/Equipment	3,268	3,268	3,300	2,700
Legal/Contract Services	575	739	1,195	1,500
Utilities	1,041	975	1,100	1,100
Maintenance	55,246	56,866	58,500	61,500
Miscellaneous	-	-	200	200
Subtotal	979,438	1,030,204	1,224,800	1,251,100
Less: Indirect Cost	(979,438)	(1,030,204)	(1,224,800)	(1,251,100)
Total	\$ -	\$ -	\$ -	\$ -

Tax Section

Mission

The Kent County Tax section is responsible for the collection and distribution of County, school, library and ditch taxes, special community liens, Inspection and Enforcement liens and trash, street lights and sewer fees. The office issues Manufactured Housing Certification Letters, administers the Senior Tax Credit program for the State and provides research assistance to the community’s attorneys and title searchers.

Goals

- Continue to provide quality customer service to the citizens of Kent County
- Maintain an Internet Web page to assist with constituent questions
- Continue to reduce tax delinquency

Revenue: Tax Section

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Property Taxes - Current	10,575,526	10,844,121	10,846,300	11,200,000
Property Taxes - Delinquent	203,450	235,350	180,000	210,000
Penalty & Interest	119,389	117,255	115,000	115,000
Payment in Lieu of Taxes	11,675	9,114	13,000	10,000
Return Check Fees	2,070	1,350	1,500	1,300
Manufactured Housing Letter Fees	15,420	15,180	14,200	15,000
Monitions Expenses Reimbursement	86,499	57,485	55,000	55,000
County Monitions Fees	54,010	47,704	50,000	50,000
Total	\$ 11,068,039	\$ 11,327,559	\$ 11,275,000	\$ 11,656,300

Expenses: Tax Section

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	341,444	344,382	333,300	313,200
Insurance	2,327	2,485	3,200	3,400
Indirect Costs	311,671	362,926	400,500	410,400
Office Supplies	53,536	51,606	62,400	62,100
Furniture and Equipment	1,055	1,055	1,100	1,100
Legal/Contract Services	130,064	73,309	115,400	115,400
Utilities	1,223	1,191	1,300	1,300
Maintenance	16,731	17,872	18,200	20,000
Vehicle Expense	152	158	300	300
Miscellaneous	57	89	300	300
Total	\$ 858,260	\$ 855,073	\$ 936,000	\$ 927,500

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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Assessment Office Fees	489	516	300	300
Total	\$ 489	\$ 516	\$ 300	\$ 300

Expenses: Assessment Division

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	919,253	951,363	1,040,700	1,100,600
Travel	828	-	-	2,300
Insurance	10,920	10,975	12,300	11,000
Indirect Costs	279,591	318,078	375,400	392,200
Office Supplies	10,247	12,390	13,400	13,900
Furniture/Equipment	1,176	1,056	1,200	900
Legal/Contract Services	22,728	13,604	15,800	15,800
Operating Supplies	506	-	1,000	300
Utilities	1,160	1,085	1,300	3,600
Maintenance	9,498	7,582	51,000	51,000
Vehicle Expense	4,191	2,931	4,500	4,500
Miscellaneous	-	-	200	200
Total	\$ 1,260,098	\$ 1,319,064	\$ 1,516,800	\$ 1,596,300

Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Library Tax Current	694,658	712,886	701,000	715,000
Library Tax Delinquent	16,210	14,675	14,500	14,500
Library Fines	7,965	6,115	9,000	6,000
Library Material Replacement Fee	836	818	800	800
Library Room Rental Fees	120	240	-	200
Library Copy Fees	5,539	4,863	5,000	5,000
Library State Grant	1,525	5,225	-	-
Library Standards Grant	162,835	168,439	176,292	176,300
Recreation Fees	234,116	216,114	225,000	200,000
Recreation Center Fees	142,354	165,735	145,000	210,000
Recreation Center Rental Fees	19,232	27,830	30,000	30,000
Recreation Center CAM Fees	28,480	29,049	25,000	27,000
Donation Parks	1,803	400	-	-
Park Rental Fees	6,420	6,240	6,500	6,500
Park State Grant	12,956	12,654	4,699	-
Suburban Parks Tax Current	15,742	15,548	15,300	15,300
Suburban Parks Tax Delinquent	56	79	100	100
Total	\$ 1,350,847	\$ 1,386,910	\$ 1,358,191	\$ 1,406,700

Expenses: Department of Community Services

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Administration	227,011	234,623	259,700	349,100
Library Services	1,270,075	1,284,736	1,643,915	1,559,300
Library Standards Grant	154,087	180,746	245,449	176,300
Recreation	1,184,926	1,297,042	1,505,000	1,499,300
Parks	826,783	790,142	888,847	951,300
Suburban Parks	15,219	15,266	15,300	15,300
Total	\$ 3,678,101	\$ 3,802,555	\$ 4,558,211	\$ 4,550,600

Community Services Administration

Mission

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

Goals

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

Expenses: Community Services Administration

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	210,815	216,560	233,100	320,700
Travel	-	-	4,700	2,600
Insurance	702	720	1,100	1,400
Indirect Costs	14,741	16,299	19,200	22,500
Office Supplies	251	316	600	600
Furniture and Fixtures	-	-	-	-
Legal/Contract Services	191	216	300	300
Utilities	261	462	500	800
Vehicle	-	-	-	-
Miscellaneous	50	50	200	200
Total	\$ 227,011	\$ 234,623	\$ 259,700	\$ 349,100

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 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Library Tax Current	694,658	712,886	701,000	715,000
Library Tax Delinquent	16,210	14,675	14,500	14,500
Library Fines	7,965	6,115	9,000	6,000
Library Material Replacement Fees	836	818	800	800
Library Room Rental Fees	120	240	-	200
Library Copy Fees	5,539	4,863	5,000	5,000
Library State Grant	1,525	5,225	-	-
Total	\$ 726,853	\$ 744,822	\$ 730,300	\$ 741,500

Expenses: Library Services

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Personnel	552,380	558,531	603,200	545,600
Insurance	6,530	6,644	7,800	10,900
Indirect Costs	224,880	237,591	237,800	208,300
Office Supplies	3,635	4,488	5,300	5,400
Furniture/Equipment	8,037	3,885	11,800	1,400
Legal/Contract Services	3,142	2,959	7,000	6,200
Operating Supplies	2,466	2,711	3,100	3,200
Utilities	35,909	34,261	39,200	38,600
Maintenance	13,091	12,820	16,500	14,600
Vehicle Expense	-	30	100	100
Miscellaneous	6,025	12,210	11,115	10,000
Reciprocal Borrowing	413,980	408,606	701,000	715,000
Total	\$ 1,270,075	\$ 1,284,736	\$ 1,643,915	\$ 1,559,300

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Library Standards Grant	162,835	168,439	176,292	176,300
Total	\$ 162,835	\$ 168,439	\$ 176,292	\$ 176,300

Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	76,003	59,378	123,394	106,300
Travel	1,512	1,468	1,600	3,400
Office Supplies	1,091	1,349	1,480	2,100
Furniture/Equipment	11,671	20,981	7,087	-
Legal/Contract Services	8,097	9,080	11,041	8,400
Operating Supplies	49,080	79,132	89,581	46,100
Vehicle Expense	2,317	2,207	2,256	3,500
Miscellaneous	4,316	7,151	9,010	6,500
Total	\$ 154,087	\$ 180,746	\$ 245,449	\$ 176,300

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Recreation Fees	234,116	216,114	225,000	200,000
Recreation Center Fees	142,354	165,735	145,000	210,000
Recreation Center Rental Fees	19,232	27,830	30,000	30,000
Recreation Center CAM Fees	28,480	29,049	25,000	27,000
Total	\$ 424,182	\$ 438,728	\$ 425,000	\$ 467,000

Expenses: Recreation

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	635,248	669,434	766,000	728,900
Insurance	4,572	4,923	5,800	15,700
Indirect Costs	166,059	193,357	225,700	232,100
Office Supplies	3,477	2,428	5,200	4,300
Furniture/Equipment	4,584	7,199	11,600	3,400
Legal/Contract Services	250,632	278,395	345,300	354,800
Trash Collection Fees	3,900	3,978	4,500	4,200
Operating Supplies	21,539	31,093	28,400	34,300
Utilities	65,473	65,645	69,900	68,500
Rent	21,213	21,882	22,000	21,500
Maintenance Expenses	6,606	17,447	17,300	19,300
Vehicle Expenses	804	598	1,300	1,300
Miscellaneous	819	663	2,000	11,000
Total	\$ 1,184,926	\$ 1,297,042	\$ 1,505,000	\$ 1,499,300

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Park Rental Fees	6,420	6,240	6,500	6,500
Park Grant	12,956	12,654	4,699	-
Donation Parks	1,803	400	-	-
Total	\$ 21,179	\$ 19,294	\$ 11,199	\$ 6,500

Expenses: Parks

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	604,456	562,487	618,300	691,300
Travel	-	28	-	-
Insurance	16,013	15,669	16,800	16,000
Indirect Costs	96,342	101,870	112,100	124,800
Office Supplies	2,496	1,802	3,600	3,300
Furniture/Equipment	3,348	5,631	7,200	4,300
Legal/Contract Services	11,060	10,546	13,000	13,800
Trash Pick-Up Fees	2,340	2,387	3,200	2,600
Operating Supplies	12,583	13,292	16,300	16,500
Utilities	25,253	25,465	28,400	32,700
Rent	207	387	2,000	500
Maintenance	25,761	25,073	24,500	26,500
Vehicle Expense	17,051	16,969	19,200	19,100
Miscellaneous	14,456	13,136	14,447	4,500
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	17	-	14,400	-
Total	\$ 826,783	\$ 790,142	\$ 888,847	\$ 951,300

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Suburban Parks Tax Current	15,742	15,548	15,300	15,300
Suburban Parks Tax Delinquent	56	79	100	100
Total	\$ 15,798	\$ 15,627	\$ 15,400	\$ 15,400

Expenses Suburban Parks

4301 – Old Mill

Departmental Expense	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	2,900	2,800	2,800	2,800
Indirect Costs	373	488	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,673	\$ 4,688	\$ 4,700	\$ 4,700

4302 – Royal Grant

Departmental Expense	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	3,800	3,700	3,700	3,700
Indirect Costs	373	489	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,173	\$ 6,189	\$ 6,200	\$ 6,200

4303 – Eagle's Nest

Departmental Expense	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	2,800	2,700	2,700	2,700
Indirect Costs	373	489	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,373	\$ 4,389	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,219	\$ 15,266	\$ 15,300	\$ 15,300

Department of Planning Services
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Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Tax Mapping Fees	1,162	1,192	1,000	1,200
Street Addressing Fees	16,125	14,700	16,000	16,000
Inspections & Enforcement Fees	1,353,110	1,336,008	1,400,000	1,350,000
House Demolition Reimbursement	23,583	28,130	20,000	20,000
Grass Cutting Reimbursement	50,135	29,820	37,000	37,000
Code Enforcement Fines	100	-	300	300
Planning Application Fees	100,675	64,471	90,000	60,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	642	500	600	600
Planning/Zoning Application Fees	16,170	20,170	19,000	17,000
Planning Copy Fees	232	81	100	100
HOA Administrative Fees	6,058	4,043	6,000	3,400
Stormwater Management Fees	3,966	4,454	7,300	6,800
CDBG Bid Packet Fees	-	-	100	-
CDBG Rental Income	5,800	5,800	5,800	5,800
Manufactured Housing Demo Reimb	27,281	24,792	30,000	30,000
Total	\$ 1,605,039	\$ 1,534,161	\$ 1,633,300	\$ 1,548,300

Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Planning Services Administration	288,065	408,554	470,400	505,800
Geographic Information Systems	603,390	567,881	651,700	738,200
Inspections & Enforcement	1,915,754	1,831,454	2,072,224	2,200,400
Planning Division	1,252,629	1,220,939	1,394,900	1,487,100
Total	\$ 4,059,838	\$ 4,028,828	\$ 4,589,224	\$ 4,931,500

Planning Services Administration

Mission

Provide The Department of Planning Services with overall management and administration of the divisions/sections of Planning, Inspections & Enforcement, Geographic Information Systems and the Community Development Block Grant (CDBG) and provide guidance, direction and code compliance review services for land-use planning and development activities and all other services.

Manage the Planning Services divisions/sections regarding budget, personnel and administrative policies and ensure departmental adherence to all Levy Court policies, programs and procedures.

Provide Kent County customers prompt, accurate and courteous responses. The Department of Planning Services is a repository for a variety of land-use and property data with regular and frequent interaction with the public and is an integral part of the Kent County customer service team.

Goals

- Provide high-quality planning services for the citizens of Kent County that achieves a balanced and orderly landscape by providing opportunities for growth and development, the preservation of significant agricultural lands and environmentally sensitive areas in pursuit of an optimum quality of life for residents and visitors
- Provide outstanding customer service to citizen inquiries, efficient processing of applications for permits and plan reviews
- Continue 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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	230,455	345,839	393,700	419,600
Travel	-	590	-	700
Insurance	830	842	1,300	2,200
Indirect Costs	55,782	60,201	73,000	80,900
Office Supplies	585	638	1,391	1,500
Legal/Contract Services	295	334	709	700
Utilities	118	110	300	200
Total	\$ 288,065	\$ 408,554	\$ 470,400	\$ 505,800

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Tax Mapping	1,162	1,192	1,000	1,200
Street Addressing Fees	16,125	14,700	16,000	16,000
Total	\$ 17,287	\$ 15,892	\$ 17,000	\$ 17,200

Expenses: Geographic Information Systems

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	396,089	349,950	395,700	422,400
Travel	851	785	1,100	1,100
Insurance	1,991	1,676	2,400	2,900
Indirect Costs	162,695	182,657	213,100	234,400
Office Supplies	3,095	1,877	3,000	2,800
Furniture/Equipment	20,811	1,813	4,900	4,300
Legal/Contract Services	866	3,967	7,200	700
Utilities	562	531	800	600
Maintenance	16,430	24,625	23,500	26,800
Vehicle Expense	-	-	-	100
Consultant Fees				42,100
Total	\$ 603,390	\$ 567,881	\$ 651,700	\$ 738,200

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Inspections & Enforcement Fees	1,353,110	1,336,008	1,400,000	1,350,000
Code Enforcement Fines	100	-	300	300
House Demolition Reimbursement	23,583	28,130	20,000	20,000
Manufactured Housing Demo Reimb	27,281	24,792	30,000	30,000
Grass Cutting Reimbursement	50,135	29,820	37,000	37,000
Total	\$ 1,454,209	\$ 1,418,750	\$ 1,487,300	\$ 1,437,300

Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	1,450,535	1,389,170	1,547,500	1,627,200
Travel	-	-	900	900
Insurance	16,692	15,007	16,600	13,800
Indirect Costs	287,384	277,469	348,700	401,200
Office Supplies	14,031	16,192	16,211	15,700
Furniture/Equipment	3,437	1,169	1,200	2,300
Legal/Contract Services	10,257	6,055	7,300	7,300
Operating Supplies	2,473	2,157	3,700	3,700
Utilities	5,909	5,874	12,300	11,000
Maintenance	8,395	9,015	12,289	14,200
Vehicle Expense	15,548	14,902	16,600	16,100
Grant/Program	101,093	94,444	88,924	87,000
Total	\$ 1,915,754	\$ 1,831,454	\$ 2,072,224	\$ 2,200,400

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Planning Application Fees	100,675	64,471	90,000	60,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	642	500	600	600
Planning/Zoning Application Fees	16,170	20,170	19,000	17,000
Planning Copy Fees	232	81	100	100
HOA Administrative Fees	6,058	4,043	6,000	3,400
Stormwater Administrative Fee	3,966	4,454	7,300	6,800
CDBG Bid Packet Fees	-	-	100	-
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 133,543	\$ 99,519	\$ 129,000	\$ 93,800

Expenses: Planning

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	625,362	518,681	583,500	607,100
Travel	2,483	389	3,700	3,600
Insurance	15,874	15,640	16,900	13,200
Indirect Costs	566,622	625,865	712,300	794,600
Office Supplies	6,809	5,763	7,862	7,400
Furniture/Equipment	5,079	1,491	1,200	1,200
Legal/Contract Services	26,163	48,187	64,100	54,600
Operational Supplies	564	494	500	500
Utilities	1,041	975	1,200	1,100
Maintenance	1,495	1,510	2,000	2,300
Vehicle Expense	167	303	200	400
Miscellaneous	970	1,641	1,438	1,100
Total	\$ 1,252,629	\$ 1,220,939	\$ 1,394,900	\$ 1,487,100



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Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	961,443	2,003,900	1,761,200	2,394,300
Paramedic Fees - Special Events	112,367	96,117	90,000	90,000
Dispatch Fees - Special Events	23,023	20,401	22,000	19,000
Public Safety Training Center Fees	-	1,392	6,879	6,700
LEPC State Grant	65,800	66,466	67,200	68,700
Emergency Management Planning Grant	156,587	189,897	211,663	160,500
DEMA Special Project Grants	15,571	2,776	4,301	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 1,622,192	\$ 2,668,350	\$ 2,450,643	\$ 3,026,600

Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Public Safety Administration	101,956	115,181	124,500	132,900
Emergency Communications	2,804,935	2,834,855	3,133,600	3,298,400
Mobile Command Center	19,645	18,703	29,700	27,700
Emergency Medical Services	5,796,015	6,099,605	6,713,400	7,215,500
EMS-Special Events & Non-Reimb Costs	650,119	675,727	781,832	788,900
Emergency Medical Services - Training Center	-	858	6,879	6,700
Emergency Management	312,700	347,690	421,047	320,900
Emergency Management-LEPC-State Funding	68,307	67,860	79,707	81,200
Total	\$ 9,753,677	\$10,160,479	\$11,290,665	\$11,872,200

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	98,284	111,803	120,500	128,400
Travel	2,425	2,191	2,600	2,500
Insurance	470	467	800	1,200
Office Supplies	77	9	100	100
Utilities	700	711	500	700
Total	\$ 101,956	\$ 115,181	\$ 124,500	\$ 132,900

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	2,300,888	2,335,521	2,525,500	2,698,900
Travel	7,627	5,081	6,200	6,700
Insurance	18,332	18,071	22,100	16,200
Indirect Costs	295,529	317,061	339,400	342,500
Office Supplies	2,492	2,195	3,700	3,700
Furniture/Equipment	36,073	17,952	47,700	40,600
Legal/Contract Services	12,834	6,466	17,900	10,700
Trash Pick-Up Fees	572	583	800	700
Operating Supplies	3,882	5,479	11,700	13,500
Utilities	70,925	72,314	74,600	76,600
Maintenance	55,010	53,025	81,900	86,300
Vehicle Expenses	696	759	1,400	1,400
Miscellaneous	75	348	700	600
Total	\$ 2,804,935	\$ 2,834,855	\$ 3,133,600	\$ 3,298,400

Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	3,356	1,383	4,600	3,800
Insurance	2,650	3,163	3,400	3,100
Office Supplies	-	-	200	200
Furniture & Equipment	258	-	1,600	1,100
Legal/Contract Services	-	-	-	600
Operating Supplies	1,383	-	2,500	1,600
Utilities	3,879	4,213	4,400	4,300
Rent	6,000	6,000	6,000	6,000
Maintenance	-	-	1,800	1,800
Vehicle Expense	2,119	3,944	5,000	5,000
Miscellaneous	-	-	200	200
Total	\$ 19,645	\$ 18,703	\$ 29,700	\$ 27,700

Emergency Medical Services (EMS)

Mission

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

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

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

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

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

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

Goals

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

Revenue and Grants: Emergency Medical Services (EMS)

Departmental Revenue and Grants	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
State Paramedic Grant	961,443	2,003,900	1,761,200	2,394,300
Total	\$ 961,443	\$ 2,003,900	\$ 1,761,200	\$ 2,394,300

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	5,394,051	5,682,879	6,170,200	6,593,800
Travel	2,174	1,473	2,600	2,600
Insurance	47,449	44,873	52,700	43,300
Office Supplies	3,795	3,865	5,200	5,500
Furniture/Equipment	24,770	22,148	64,100	49,800
Legal/Contract Services	22,478	19,681	43,700	43,700
Trash Pick-Up Fees	430	424	600	600
Operating Supplies	100,509	119,032	123,500	135,400
Utilities	52,591	56,884	65,400	79,600
Rent	32,400	32,400	32,400	45,600
Maintenance	41,657	36,139	42,500	47,100
Vehicle Expense	71,225	77,041	97,100	95,100
Miscellaneous	2,486	2,766	13,400	73,400
Total	\$ 5,796,015	\$ 6,099,605	\$ 6,713,400	\$ 7,215,500

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

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Paramedic Fees - Special Events	112,367	96,117	90,000	90,000
Dispatch Fees - Special Events	23,023	20,401	22,000	19,000
Public Safety Training Center Fees	-	1,392	6,879	6,700
Total	\$ 135,390	\$ 117,910	\$ 118,879	\$ 115,700

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

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	102,119	80,260	109,800	107,300
Indirect Costs	541,271	584,961	654,600	671,300
Furniture/Equipment	300	1,060	3,400	-
Operating Supplies	4,899	8,171	11,300	9,500
Utilities	-	-	800	800
Maintenance	1,530	1,275	1,600	-
Miscellaneous	-	-	332	-
Total	\$ 650,119	\$ 675,727	\$ 781,832	\$ 788,900

Expenses: Emergency Medical Services – Training Center

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	-	708	3,300	3,300
Office Supplies	-	-	900	900
Legal and Contractual	-	150	1,700	1,700
Project Related Expenses	-	-	979	800
Total	\$ -	\$ 858	\$ 6,879	\$ 6,700

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
LEPC State Grant	65,800	66,466	67,200	68,700
Total	\$ 65,800	\$ 66,466	\$ 67,200	\$ 68,700

Expenses: Emergency Management (LEPC – State Funding)

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	68,307	67,860	67,207	68,700
Legal/Contract Services	-	-	12,500	12,500
Total	\$ 68,307	\$ 67,860	\$ 79,707	\$ 81,200

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

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Emergency Management Planning Grant	156,587	189,897	211,663	160,500
DEMA Special Project Grants	15,571	2,776	4,301	-
Total	\$ 172,158	\$ 192,673	\$ 215,964	\$ 160,500

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

Departmental Expense	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	169,143	181,721	225,093	224,700
Travel	3,163	1,969	-	2,600
Insurance	3,279	3,525	4,300	4,200
Indirect Costs	75,806	86,401	89,600	52,300
Office Supplies	909	1,202	1,400	1,600
Furniture and Equipment	1,167	1,307	-	-
Legal/Contract Services	787	1,175	2,000	2,700
Trash Collection Fees	182	186	400	400
Operating Supplies	607	811	1,000	1,900
Utilities	16,902	20,513	15,700	23,000
Maintenance	3,771	5,561	6,000	4,000
Vehicle Expense	2,066	2,085	1,600	2,000
Miscellaneous	24	52	-	500
Project Related Expenses	-	-	54,200	1,000
SubTotal	\$ 277,806	\$ 306,508	\$ 401,293	\$ 320,900

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

Departmental Expense	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	1,000	-	-	-
Travel	14,123	24,406	17,463	-
Furniture and Equipment	15,331	1,776	1,302	-
Legal/Contract Services	3,240	14,000	-	-
Contingency	1,200	-	-	-
Grant Program Expense	-	1,000	989	-
SubTotal	\$ 34,894	\$ 41,182	\$ 19,754	\$ -
Total Emergency Management	\$ 312,700	\$ 347,690	\$ 421,047	\$ 320,900

Row Offices

- Clerk of the Peace
- 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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Clerk of the Peace Fees	73,595	76,680	70,000	70,000
Marriage Ceremony Fees	23,500	22,850	25,000	23,000
Total	\$ 97,095	\$ 99,530	\$ 95,000	\$ 93,000

Expenses: Clerk of the Peace – Fee Service

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	114,140	116,855	131,200	140,300
Insurance	1,625	1,632	2,200	2,200
Indirect Costs	59,960	66,135	79,200	94,500
Office Supplies	1,532	2,264	1,800	2,500
Legal/Contract Services	719	687	700	700
Utilities	370	360	400	400
Maintenance	5,000	5,000	5,000	5,000
Miscellaneous	-	-	100	100
SubTotal	\$ 183,346	\$ 192,933	\$ 220,600	\$ 245,700

Expenses: Clerk of the Peace – Transcription Services

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	77,960	80,155	88,700	96,800
Travel	2,301	2,352	2,900	2,100
Insurance	1,364	1,360	1,900	1,800
Office Supplies	726	726	1,900	1,600
Legal/Contract Services	575	588	600	600
Utilities	371	360	400	400
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	100	100
SubTotal	83,297	85,541	96,600	103,500
Less: Indirect Costs	(83,297)	(85,541)	(96,600)	(103,500)
Total	\$ 183,346	\$ 192,933	\$ 220,600	\$ 245,700

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Real Estate Transfer Tax	5,472,284	5,405,493	5,500,000	5,650,000
Recorder of Deeds Fees	2,811,152	2,754,160	2,800,000	2,900,000
Recorder of Deeds Copy Fees	74,518	64,808	75,000	67,000
Recorder of Deeds Printer Copy Fees	17,428	14,232	15,000	14,000
Real Estate Transfer Tax Process Fees	206,620	227,458	160,000	210,000
Local Government Record Maint. Fees	10,508	10,784	10,000	10,000
Recorders Maintenance Fees	21,769	20,690	22,000	20,000
State Document Fees	10,514	10,684	10,000	10,000
Deeds Internet Fees	79,650	82,845	80,000	80,000
Total	\$ 8,704,443	\$ 8,591,154	\$ 8,672,000	\$ 8,961,000

Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	399,985	385,052	453,400	472,700
Insurance	6,214	6,160	6,900	6,500
Indirect Costs	144,429	153,536	203,800	244,900
Office Supplies	74,455	74,837	76,200	76,100
Furniture/Equipment	2,669	2,754	2,800	2,000
Legal/Contract Services	2,898	2,651	5,000	5,300
Utilities	2,176	2,159	2,400	2,300
Maintenance	1,311	1,313	1,500	1,500
Vehicle	50	-	200	-
Miscellaneous	-	-	200	200
Total	\$ 634,187	\$ 628,462	\$ 752,400	\$ 811,500

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Register of Wills Fees	753,145	819,207	650,000	600,000
Wills Advertising Reimbursements	8,475	8,208	8,000	9,000
Wills Copy Fees	4,778	4,594	4,000	4,500
Total	\$ 766,398	\$ 832,009	\$ 662,000	\$ 613,500

Expenses: Register of Wills

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	300,888	299,331	343,700	382,200
Insurance	5,630	5,647	6,500	5,900
Indirect Costs	87,387	95,617	122,200	143,900
Office Supplies	3,799	3,860	4,670	4,700
Furniture/Equipment	1,929	5,463	3,600	1,900
Legal/Contract Services	22,972	10,428	17,130	10,800
Utilities	448	426	600	500
Miscellaneous	-	-	200	200
Total	\$ 423,053	\$ 420,772	\$ 498,600	\$ 550,100

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Sheriff Civil Fees	287,773	260,242	300,000	240,000
Sheriff Monition/Auction Fees	51,476	32,970	40,000	30,000
Sheriff Copies	107	510	100	100
Sheriff Fee of Sales	1,849,625	1,306,444	1,500,000	1,307,000
Total	\$ 2,188,981	\$ 1,600,166	\$ 1,840,100	\$ 1,577,100

Expenses: Sheriff Office

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	491,149	521,644	553,100	598,500
Travel	-	-	-	2,100
Insurance	12,455	12,424	14,200	13,000
Indirect Costs	102,831	111,664	140,000	161,900
Office Supplies	5,321	4,550	6,758	6,200
Furniture/Equipment	3,698	1,940	1,400	1,500
Legal/Contract Services	2,869	6,704	5,242	4,900
Operating Supplies	479	239	692	600
Utilities	2,885	2,908	3,500	3,200
Maintenance	9,716	10,007	10,300	10,700
Vehicle Expense	7,738	7,761	8,408	9,000
Miscellaneous	-	496	700	700
Total	\$ 639,141	\$ 680,337	\$ 744,300	\$ 812,300

Special Grants and Programs

Revenue: Special Grants and Programs

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Animal Fines [3]	253	972	-	-
Total	\$ 253	\$ 972	\$ -	\$ -

Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Open Space Preservation [1]	101,233	-	400,000	-
Stormwater Management [2]	-	-	199,410	-
Dog Control Support [3]	761,525	606,256	618,400	618,400
Community Service Grants	1,035,100	1,222,439	1,280,800	1,328,150
Total	\$ 1,897,858	\$ 1,828,695	\$ 2,498,610	\$ 1,946,550

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2020 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2020. The prior year appropriations carried forward to Fiscal Year 2020 are \$200,000.

[2] Stormwater Management amount listed in Fiscal Year 2020 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2020. The prior year appropriations carried forward to Fiscal Year 2020 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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Program Expense	101,233	-	400,000	-
Total	\$ 101,233	\$ -	\$ 400,000	\$ -

Stormwater Management

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Program Expense	-	-	199,410	-
Total	\$ -	\$ -	\$ 199,410	\$ -

Dog Control Support

Departmental Revenue	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Animal Fines	253	972	-	-
Total	\$ 253	\$ 972	\$ -	\$ -

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Dog Control	761,525	606,256	618,400	618,400
Total	\$ 761,525	\$ 606,256	\$ 618,400	\$ 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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Agriculture/Soil/Water	136,500	162,000	161,500	161,750
Economic Development	18,300	114,889	126,000	126,000
Public Safety	815,000	875,000	915,000	965,000
Service Organizations	65,300	70,550	78,300	75,400
Total	\$ 1,035,100	\$ 1,222,439	\$ 1,280,800	\$ 1,328,150

4430 – Agriculture/Soil/Water

Organization	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	100,000	125,000	125,000	125,000
MHDC Emergency Home Repair	6,500	7,000	6,500	6,750
University of Delaware	15,000	15,000	15,000	15,000
Total	\$ 136,500	\$ 162,000	\$ 161,500	\$ 161,750

4431 – Economic Development

Organization	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Fire Fighter's Convention	1,000	-	1,000	1,000
Kent Economic Partnership	-	100,000	100,000	100,000
Kent County Visitors' Bureau	10,000	10,000	10,000	10,000
Community Promotional Grants	7,300	4,889	15,000	15,000
Total	\$ 18,300	\$ 114,889	\$ 126,000	\$ 126,000

4433 – Public Safety

Organization	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Volunteer Fire Companies	800,000	850,000	900,000	950,000
Volunteer Fire Companies - Special Ops Units	15,000	15,000	15,000	15,000
Faithful Friends Inc.	-	10,000	-	-
Total	\$ 815,000	\$ 875,000	\$ 915,000	\$ 965,000

4432 – Service Organizations

Organization	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
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	1,500	1,500
Caroling on the Green - CDCC	200	200	200	200
Central Delaware Chamber of Commerce	1,000	1,000	1,000	1,000
Central Delaware Habitat for Humanity	2,000	2,000	2,500	2,500
Central Delaware Housing Collaborative	-	-	1,000	2,000
C.E.R.T.S, Inc.	1,000	1,000	1,500	1,500
Chamber of Commerce for Greater Milford	600	600	600	600
City of Dover July 4th	600	600	600	-
City of Harrington Heritage Day Committee	600	600	600	600
City of Milford Community Parade	600	-	800	-
Code Purple	-	-	-	1,000
Delaware Adolescent Program (dapi)	750	750	1,000	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	300	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	500
Dover Interfaith Mission For Housing	-	-	1,000	2,500
Dover/Kent County MPO	800	-	-	-
Food Bank of Delaware	1,000	1,000	2,000	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	1,500	1,500	1,000
Inner City Cultural League	500	500	500	500
Kent County 4-H Clubs	600	750	1,000	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	-	-
Milford Museum	500	500	500	500
Milford Senior Center	2,500	2,500	2,500	2,500
Modern Maturity Center	4,000	4,000	4,500	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
The Arc of Delaware	-	-	-	1,000
The Shepard Place, Inc.	3,000	4,000	3,000	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	2,000	2,000
Veterans Reentry Resources Alliance Inc	-	-	-	1,000
Total	\$ 65,300	\$ 70,550	\$ 78,300	\$ 75,400
Total Community Service Grants	\$ 1,035,100	\$ 1,222,439	\$ 1,280,800	\$ 1,328,150

Special Revenue Grant Funds

Grant Fund	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Community Development Block Grant				
Revenue	\$ 1,449,926	\$ 1,114,610	\$ 2,547,729	\$ 1,574,700
Expenditures	1,449,926	1,114,610	2,547,729	1,574,700
Neighborhood Stabilization Grant				
Revenue	\$ 158,479	\$ 168,375	\$ 77,645	\$ -
Expenditures	158,479	168,375	77,645	-
FmHA Housing Preservation Block Grant				
Revenue	\$ 18,812	\$ 12,900	\$ 25,000	\$ -
Expenditures	18,812	12,900	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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Grant	1,020,886	752,667	2,113,491	1,122,000
Additional Program Income	2,426	10,518	21,738	-
Operating Transfer In	426,614	351,425	412,500	452,700
Total	\$ 1,449,926	\$ 1,114,610	\$ 2,547,729	\$ 1,574,700

Expenses: CDBG

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Grant Expenditures	1,023,312	763,185	2,135,229	1,122,000
County Match	426,614	351,425	412,500	452,700
Total	\$ 1,449,926	\$ 1,114,610	\$ 2,547,729	\$ 1,574,700

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Grant	28,589	-	-	-
Additional Program Income	67,110	156,155	77,645	-
Leverage Funding	62,780	12,220	-	-
Total	\$ 158,479	\$ 168,375	\$ 77,645	\$ -

Expenses: NSP

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Grant Expenditures	158,479	168,375	77,645	-
Total	\$ 158,479	\$ 168,375	\$ 77,645	\$ -

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Grant	18,812	12,900	25,000	-
Total	\$ 18,812	\$ 12,900	\$ 25,000	\$ -

Expenses: FmHA

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Grant Expenditures	18,812	12,900	25,000	-
Total	\$ 18,812	\$ 12,900	\$ 25,000	\$ -



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General Fund Capital Project Fund

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Fiscal Year 2021 General Fund Capital Projects		Funding Sources							
		FY 2021 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Fees	Grant Funding	Reserve Transfer GF RETT Pending Final Approval in FY 2021	Reserve Transfer GF Contribution Pending Final Approval in FY 2021	Total
Administration - Information Technology									
Server/Hardware/Software Replacement		45,000						45,000	45,000
	For replacements due to unexpected hardware/software failures.								
Department Upgrades		76,750	76,750						76,750
	Replacement of outdated workstations. Review and recommend new computer hardware and software.								
Data Line Communication Upgrade		50,000	50,000						50,000
	Upgrade communications to Facilities which will provide 100 meg line.								
Surveillance Replacement / Enhancement		10,000	10,000						10,000
	Replace and enhance building surveillance.								
Revamp County Website		15,000	15,000						15,000
	Improvement to County Website								
Administration - Information Technology		196,750	151,750	-	-	-	-	45,000	196,750

Fiscal Year 2021 General Fund Capital Projects									
Department and Project Description	FY 2021 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Fees	Grant Funding	Reserve Transfer GF RETT Pending Final Approval in FY 2021	Reserve Transfer GF Contribution Pending Final Approval in FY 2021	Total	
Planning - Inspections & Enforcement									
Vehicle Replacement	24,000						24,000	24,000	
Replacement of vehicle with high mileage and mechanical issues									
Total Planning	24,000	-	-	-	-	-	24,000	24,000	

Fiscal Year 2021 General Fund Capital Projects									
Department and Project Description	FY 2021 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Fees	Grant Funding	Reserve Transfer GF RETT Pending Final Approval in FY 2021	Reserve Transfer GF Contribution Pending Final Approval in FY 2021	Total	
Public Safety - Emergency Communications Division									
Fire/EMS Paging System Replacement	350,000		350,000					350,000	
Replacement of Fire/EMS paging transmitters. Third installment of total to be funded over four years.									
Public Safety - Emergency Medical Division									
Cardiac Monitors	557,500		557,500					557,500	
This project is replacing existing inventory of multi-functional cardiac monitor/pacemaker/defibrillator									
Radio Replacement	9,000					9,000		9,000	
Replace final two of twenty six portable radios due to rebanding									
Vehicle/Conversion - Emergency Response Unit Replacement	71,000		71,000					71,000	
Replace one emergency response vehicles. Includes conversion of vehicle to emergency medical response unit									
Public Safety Headquarters									
Building Generator Replacement	84,800				84,800			84,800	
Building Generator for Public Safety building									
Total Public Safety	1,072,300	-	978,500	-	84,800	9,000	-	1,072,300	

Fiscal Year 2021 General Fund Capital Projects									
Department and Project Description	FY 2021 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Fees	Grant Funding	Transfer GF RETT Pending Final Approval in FY 2021	Reserve Transfer GF Contribution Pending Final Approval in FY 2021	Total	
Sheriff Department									
Vehicle Replacement	20,000			20,000				20,000	
Replacement of vehicle with high mileage and choosing an SUV vs. car or truck									
Total Sheriff Department	20,000	-	-	20,000	-	-	-	20,000	

Fiscal Year 2021 General Fund Capital Projects										
Department and Project Description	FY 2021 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Fees	Grant Funding	Reserve Transfer GF RETT Pending Final Approval in FY 2021	Reserve Transfer GF Contribution Pending Final Approval in FY 2021	Total		
Special Projects										
Community Projects Assistance Fund (Policy 30)	50,000						50,000	50,000		
Funding source to be used at the discretion of Kent County Levy Court to provide limited capital financing assistance to non-County owned Capital Projects that Kent County Levy Court, by majority vote, has determined to be of significant public benefit and importance to the citizens of Kent County										
Economic Development - Downtown Development Districts	25,000		25,000					25,000		
To increase funding available for matching grants in designated areas										
Economic Development - Land Acquisition & Construction	25,000		25,000					25,000		
To increase land acquisition and construction funding										
Economic Development - Strategic Development	50,000		50,000					50,000		
To increase strategic development funding										
Facilities	50,000	50,000						50,000		
Provide upgrades, repairs, furniture, and equipment for the County Complex, Emergency Services Buildings and the Library										
Total Special Projects	200,000	50,000	100,000	-	-	-	50,000	200,000		
Total	1,575,150	233,850	1,078,500	20,000	84,800	9,000	149,000	1,575,150		

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
ADMINISTRATION									
INFORMATION TECHNOLOGY									
Project Costs									
Disaster Recovery	212,300	25,000		25,000	25,000	25,000	25,000	25,000	337,300
Server / Hardware / Software Replacement	4,600		26,000	45,000	45,000	45,000	45,000	45,000	210,600
Virtual Machine Server Farm Firewall Replacement	166,000	65,000	19,000						250,000
Sub-total Server/Hardware/Software Replacement	170,600	65,000	45,000	45,000	45,000	45,000	45,000	45,000	460,600
IT Future Capital Outlays	346,800	75,000		20,000	20,000	20,000	20,000	20,000	426,800
Microsoft Upgrades (FY 15 - FY 19)	79,300	46,900	76,750	35,000	35,000	35,000	35,000	35,000	154,300
Department Upgrades	429,400	20,000		50,000	50,000	50,000	50,000	50,000	263,650
Audio Visual Replacement Fund (FY13 - FY 19)									649,400
IT Enterprise Solutions (FY 17- FY 19)	354,200	300,000		300,000	300,000	100,000	100,000	100,000	1,454,200
Tax Billing Software	630,000								630,000
Financial, Human Resource and Sewer Billing Software Upgrade	270,000								270,000
Sub-total IT Enterprises Solutions	1,254,200	300,000		300,000	300,000	100,000	100,000	100,000	2,354,200
Phone Replacement - County Administration Building (FY15 - FY 18)	53,600								53,600
Appraisal Software (CAMA) Replacement (FY 15 - FY 16)	528,600	20,000							548,600
County Website (FY 17 - FY 18)	45,000		15,000						60,000
Electronic Code Enforcement and Plan Review HM/SW	40,000	30,000							70,000
Data Line Communications Upgrade			50,000						50,000
Surveillance Replacement/Enhancement			10,000	10,000	10,000	10,000	10,000	10,000	50,000
ESRI Hardware and Software Upgrade				56,000					56,000
IT - Projects Department Specific	117,900	30,000		30,000	30,000	30,000	30,000	30,000	267,900
Deeds Imaging Computer HM/SW Replacement (FY12 - FY 19)									
TOTAL PROJECT COSTS	3,277,700	611,900	196,750	571,000	515,000	315,000	315,000	315,000	5,802,350
Source of Funds:									
Capital Projects Fund Reserves (General Fund Contribution)	172,600								172,600
General Fund Contribution	1,303,200			541,000	485,000	285,000	285,000	285,000	2,889,200
Reserve Transfer -- General Fund	1,540,000	581,900	151,750						2,273,650
Reserve Transfer -- General Fund Pending Final Approval in FY 2021			45,000						45,000
Capital Projects Fund Reserves (Deed Fees)	119,800								119,800
Capital Projects Fund Reserves (Sheriff Fees)	24,200								24,200
Deeds Fees	117,900	30,000	196,750	30,000	30,000	30,000	30,000	30,000	267,900
TOTAL SOURCE OF FUNDS	3,277,700	611,900	196,750	571,000	515,000	315,000	315,000	315,000	5,802,350
TOTAL ADMINISTRATION	3,277,700	611,900	196,750	571,000	515,000	315,000	315,000	315,000	5,802,350

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
COMMUNITY SERVICES									
PARKS									
BIG OAK COUNTY PARK									
<u>Project Costs:</u>									
Ball Field Restrooms and Storage (FY15 -FY 19)	209,500	10,500		250,000	250,000	250,000	250,000		220,000
Ball Field Lights				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	209,500	10,500		300,000	300,000	300,000	250,000		1,370,000
<u>Source of Funds:</u>									
General Fund Contribution	80,000			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	209,500	10,500		300,000	300,000	300,000	250,000		1,370,000
BRECKNOCK PARK									
<u>Project Costs:</u>									
Historic Structure Improvement Fund (FY 15- FY 19)	39,200	10,000		10,000	10,000	10,000	10,000		89,200
TOTAL PROJECT COSTS	39,200	10,000		10,000	10,000	10,000	10,000		89,200
<u>Source of Funds:</u>									
General Fund Contribution	39,200			10,000	10,000	10,000	10,000		79,200
Reserve Transfer -- General Fund		10,000							10,000
TOTAL SOURCE OF FUNDS	39,200	10,000		10,000	10,000	10,000	10,000		89,200

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
KESSELING PROPERTY									
<u>Project Costs:</u>									
Loop Trail Construction (FY 18)	25,000			100,000	100,000	100,000	100,000		25,000
Park Development	75,000	50,000		100,000					525,000
Wetland Bridge (FY13 - FY 18)	(1)	100,000							225,200
TOTAL PROJECT COSTS	225,200	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)	(1)								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 (Wetland Bridge)	(1)								50,000
TOTAL SOURCE OF FUNDS	225,200	150,000		100,000	100,000	100,000	100,000		775,200
(1) In FY 2018 Grant award of \$50,000. County Portion from Capital Project Reserves RETT									

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
PARKS EQUIPMENT									
<u>Project Costs:</u>									
Utility Vehicle with Infield Groomer (Big Oak)	9,000	9,000						18,000	
72 inch Zero Turn Trim Mower (Browns Branch)		10,000	10,000					20,000	
Compact Utility Tractor (Brecknock)		12,500		12,500				25,000	
Parks Vehicle -- New 3/4 Ton Truck			32,100	30,000	30,000			92,100	
TOTAL PROJECT COSTS	9,000	31,500	42,100	42,500	30,000	30,000	15,000	155,100	
<u>Source of Funds:</u>									
General Fund Contribution				42,500	30,000			81,500	
Reserve Transfer - General Fund	9,000	31,500	32,100					63,600	
Reserve Transfer -- General Fund Pending Final Approval in FY 2021			10,000					10,000	
TOTAL SOURCE OF FUNDS	9,000	31,500	42,100	42,500	30,000	30,000	15,000	91,500	
PARKS - OTHER PROJECTS									
<u>Project Costs:</u>									
Parks Pavilions (FY 17, FY 19)	30,500	30,000		15,000	10,000			95,500	
Sealcoating - Restriping (FY 17, FY 19)	95,000 (2)	10,000		10,000	10,000			145,000	
Surveillance Cameras at All Parks		13,500	20,000	20,000	20,000			93,500	
TOTAL PROJECT COSTS	125,500	53,500	20,000	45,000	40,000	35,000	15,000	334,000	
<u>Source of Funds:</u>									
General Fund Contribution				45,000	40,000	35,000	15,000	185,500	
Reserve Transfer - General Fund	50,500	53,500						53,500	
Reserve Transfer -- General Fund Pending Final Approval in FY 2021			20,000					20,000	
State of Delaware Grant - DelDOT	75,000 (2)			45,000	40,000	35,000	15,000	75,000	
TOTAL SOURCE OF FUNDS	125,500	53,500	20,000	45,000	40,000	35,000	15,000	334,000	
(2) Sealcoating Restriping -- \$75,000 Grant and \$20,000 County General Fund Contribution									

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
ST. JONES RIVER GREENWAY DEVELOPMENT									
<u>Project Costs:</u>									
Phase III - Design, Engineering, Construction (FY05-FY08)	216,400							216,400	
TOTAL PROJECT COSTS	216,400							216,400	
<u>Source of Funds:</u>									
Capital Projects Fund Reserves (General Fund Contribution)	26,400							26,400	
General Fund Contribution Realty Transfer Tax	125,000							125,000	
Reserve Transfer - General Fund	35,200							35,200	
State of DE Grant -- DE Land & Water Conservation Trust Fund	29,800							29,800	
TOTAL SOURCE OF FUNDS	216,400							216,400	
TIDBURY PARK									
<u>Project Costs:</u>									
Sign (FY13)	5,000							5,000	
TOTAL PROJECT COSTS	5,000							5,000	
<u>Source of Funds:</u>									
Capital Projects Fund Reserves (General Fund Contribution)	5,000							5,000	
TOTAL SOURCE OF FUNDS	5,000							5,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
COMMUNITY SERVICES (continued)									
RECREATION									
Project Costs:									
Van 15 Passenger (FY13-FY16)	40,000							40,000	
Turf Field Public Address System		25,000		25,000				50,000	
TOTAL PROJECT COSTS	40,000	25,000		25,000				90,000	
Source of Funds:									
General Fund Contribution	40,000			25,000				65,000	
Reserve Transfer - General Fund		25,000						25,000	
TOTAL SOURCE OF FUNDS	40,000	25,000		25,000				90,000	
Library									
Project Costs:									
Window Treatments	3,000							3,000	
Carpet Replacement		26,000		38,000				64,000	
TOTAL PROJECT COSTS	3,000	26,000		38,000				67,000	
Source of Funds:									
General Fund Contribution	3,000							3,000	
Reserve Transfer - General Fund		26,000		38,000				64,000	
TOTAL SOURCE OF FUNDS	3,000	26,000		38,000				67,000	
TOTAL COMMUNITY SERVICES	1,334,100	356,500	62,100	610,500	490,000	455,000	385,000	3,693,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2021							
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025 TOTAL
PLANNING							
PLANNING - INSPECTIONS & ENFORCEMENT							
Project Costs:							
Vehicle Replacement			24,000				24,000
TOTAL PROJECT COSTS			24,000				24,000
Source of Funds:							
Reserve Transfer -- General Fund Pending Final Approval in FY 2021			24,000				24,000
TOTAL SOURCE OF FUNDS			24,000				24,000
TOTAL PLANNING			24,000				24,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
PUBLIC SAFETY									
EMERGENCY COMMUNICATIONS									
Project Costs:									
Consoles Replacement (FY 19)	170,000 (3)	85,000						255,000	
Fire / EMS Paging System Replacement (FY 17 - FY 19)	45,000	300,000	350,000	605,000				1,300,000	
RF Control Station Replacement Radios (FY 17)	24,000							24,000	
Replace Fabric on Dispatch Walls (FY 19)	20,000	20,000						40,000	
TOTAL PROJECT COSTS	259,000	405,000	350,000	605,000				1,619,000	
Source of Funds:									
General Fund Contribution Realty Transfer Tax	174,000 (3)			205,000				379,000	
Reserve Transfer -- Realty Transfer Tax		405,000	350,000					755,000	
State of Delaware 911 Board Grant				400,000				400,000	
Capital Projects Fund Reserves (Realty Transfer Tax)	85,000 (3)							85,000	
TOTAL SOURCE OF FUNDS	259,000	405,000	350,000	605,000				1,619,000	
(3) Consoles Funding - Prior Open Capital Projects is \$85,000 RETT and \$85,000 is Capital Projects Reserves RETT									
EMERGENCY MEDICAL SERVICES									
Project Costs:									
Cardiac Monitors/Pacemakers/Defibrillators (FY 19)	42,500	25,000	557,500	225,000	25,000	25,000	25,000	925,000	
Radio Replacement		13,000	9,000					22,000	
Vehicle / Conversion-- Emergency Response Unit		136,000	71,000	76,000	76,000	76,000	76,000	511,000	
Pole Building (FY 16 - FY 19)	100,000 (4)	100,000						200,000	
Surveillance/ Security System Upgrade - Wheatley Pond Location		18,150						18,150	
TOTAL PROJECT COSTS	142,500	292,150	637,500	301,000	101,000	101,000	101,000	1,676,150	
Source of Funds:									
General Fund Contribution Realty Transfer Tax	113,000 (4)			301,000	101,000	101,000	101,000	717,000	
Reserve Transfer -- Realty Transfer Tax		274,000	628,500					902,500	
Reserve Transfer -- Realty Transfer Tax Pending Final Approval in FY 201			9,000					9,000	
Capital Projects Funds Reserves (Realty Transfer Tax)	29,500							29,500	
State of Delaware Grant -- DE/MA		18,150						18,150	
TOTAL SOURCE OF FUNDS	142,500	292,150	637,500	301,000	101,000	101,000	101,000	1,676,150	
(4) Pole Building - \$100,000 FY 16 -FY 19 funds are Realty Transfer Tax									

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
PUBLIC SAFETY HEADQUARTERS									
Generator Replacement (FY 18 - FY 19)	50,000		84,800					134,800	
Camera Security System		30,000						30,000	
TOTAL PROJECT COSTS	50,000	30,000	84,800					164,800	
Source of Funds:									
General Fund Contribution Realty Transfer Tax	50,000							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	50,000	30,000	84,800					164,800	
EMERGENCY MANAGEMENT									
Emergency Operations Center Renovations				20,000	20,000	20,000	20,000	60,000	
TOTAL PROJECT COSTS				20,000	20,000	20,000	20,000	60,000	
Source of Funds:									
General Fund Contribution Realty Transfer Tax				20,000	20,000	20,000	20,000	60,000	
TOTAL SOURCE OF FUNDS				20,000	20,000	20,000	20,000	60,000	
TOTAL PUBLIC SAFETY	451,500	727,150	1,072,300	121,000	121,000	121,000	121,000	3,519,950	

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
SPECIAL PROJECTS									
CONTRIBUTIONS AND GRANTS									
Project Costs:									
Community Projects Assistance Fund, Policy 30 (FY15 - FY19)	551,500	50,000	50,000	50,000	50,000	50,000	50,000	50,000	851,500
U.S. Route 13 Landscape Beautification (DelDOT CTF / Greater Kent Committee) (FY15)	11,000								11,000
TOTAL PROJECT COSTS	562,500	50,000	50,000	50,000	50,000	50,000	50,000	50,000	862,500
Source of Funds:									
State of Delaware Grant -- DelDOT	11,000								11,000
Reserve Transfer - General Fund	551,500	50,000	50,000	50,000	50,000	50,000	50,000	50,000	801,500
Reserve Transfer - General Fund Pending Final Approval in FY 2021			50,000						50,000
TOTAL SOURCE OF FUNDS	562,500	50,000	50,000	50,000	50,000	50,000	50,000	50,000	862,500
ECONOMIC DEVELOPMENT									
Project Costs:									
Downtown Development Districts (FY18 - FY19)	245,900	100,000	25,000	100,000					470,900
EDGE Matching Grant	100,000	(5)							100,000
Land Acquisition & Construction (FY07, FY 17 - FY 18)	333,500	100,000	25,000	100,000	100,000	100,000	100,000	100,000	868,500
Strategic Development (FY11-FY16)	490,800	(5)	50,000	50,000	50,000	50,000	50,000	50,000	790,800
TOTAL PROJECT COSTS	1,170,200	250,000	100,000	250,000	150,000	150,000	150,000	150,000	2,220,200
Source of Funds:									
General Fund Contribution Realty Transfer Tax	424,300			250,000	150,000	150,000	150,000	150,000	1,124,300
Reserve Transfer - Realty Transfer Tax	745,900	250,000	100,000						1,095,900
TOTAL SOURCE OF FUNDS	1,170,200	250,000	100,000	250,000	150,000	150,000	150,000	150,000	2,220,200
(5) EDGE Matching Grant Program - Established in FY 2020 with \$100,000 from Economic Development Funds									

CAPITAL PROJECTS FUND - FISCAL YEAR 2021									
	Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL	
SPECIAL PROJECTS (continued)									
EQUIPMENT AND VEHICLES									
<u>Project Costs:</u>									
County Vehicle and Equipment Replacement (FY 18 - FY 19)	59,100	32,000		32,000	32,000	32,000	32,000	32,000	219,100
TOTAL PROJECT COSTS	59,100	32,000		32,000	32,000	32,000	32,000	32,000	219,100
<u>Source of Funds:</u>									
General Fund Contribution	59,100			32,000	32,000	32,000	32,000	32,000	187,100
Reserve Transfer -- General Fund		32,000							32,000
TOTAL SOURCE OF FUNDS	59,100	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 (FY 16)	143,600	50,000	50,000	50,000	50,000	50,000	50,000	50,000	443,600
EMS West Dover Location (FY 18 - FY 19)	686,650	123,215							809,865
TOTAL PROJECT COSTS	830,250	173,215	50,000	50,000	50,000	50,000	50,000	50,000	1,253,465
<u>Source of Funds:</u>									
General Fund Contribution	143,600			50,000	50,000	50,000	50,000	50,000	343,600
Reserve Transfer -- General Fund		50,000							100,000
Reserve Transfer -- Realty Transfer Tax	686,650	123,215							809,865
TOTAL SOURCE OF FUNDS	830,250	173,215	50,000	50,000	50,000	50,000	50,000	50,000	1,253,465
TOTAL SPECIAL PROJECTS									
	2,622,050	505,215	200,000	382,000	282,000	282,000	282,000	282,000	4,555,265

CAPITAL PROJECTS FUND - FISCAL YEAR 2021							
Prior Open Projects	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
SUMMARY							
Project Costs:							
Administration	3,277,700	196,750	571,000	515,000	315,000	315,000	5,802,350
Community Services	1,334,100	62,100	610,500	490,000	455,000	385,000	3,693,200
Planning	-	24,000	-	-	-	-	24,000
Public Safety	451,500	1,072,300	906,000	121,000	121,000	121,000	3,519,950
Row Offices	-	20,000	20,000	20,000	20,000	20,000	100,000
Special Projects	2,622,050	200,000	382,000	282,000	282,000	282,000	4,555,265
Total Project Costs	7,685,350	1,575,150	2,489,500	1,428,000	1,193,000	1,123,000	17,694,765
Source of Funds:							
Capital Projects Fund Reserves (Deed Fees)	119,800						119,800
Capital Projects Fund Reserves (Sheriff Fees)	24,200						24,200
Capital Projects Fund Reserves (General Fund Contribution)	229,000						229,000
Capital Projects Fund Reserves (Realty Transfer Tax)	214,600	30,000					244,600
Cash-in-Lieu of Recreation Area	29,500						29,500
Fees - Deeds	117,900		30,000	30,000	30,000	30,000	267,900
Fees - Sheriff		20,000	20,000	20,000	20,000	20,000	100,000
General Fund Contribution	1,899,200						1,899,200
General Fund Contribution Realty Transfer Tax	1,176,100		1,195,500	1,057,000	822,000	752,000	5,725,700
Reserve Transfer -- General Fund	2,126,700		756,000	271,000	271,000	271,000	2,745,700
Reserve Transfer -- General Fund Pending Final Approval in FY 2021 - (A)		233,850	88,000	50,000	50,000	50,000	3,668,950
Reserve Transfer -- Realty Transfer Tax	1,432,550	149,000					1,490,000
Reserve Transfer -- Realty Transfer Tax Pending Final Approval in FY 2021 - (A)		1,052,215					3,563,265
State of DE Grant -- DE Land and Water Conservation Trust Fund	29,800	9,000					9,000
DNREC - Outdoor Recreation, Parks and Trails Grant	200,000						29,800
State of Delaware Grant -- DelDOT	86,000						200,000
State of Delaware 911 Board Grant			400,000				86,000
State of Delaware Grant -- DENMA		84,800					400,000
Total Source of Funds	7,685,350	2,200,765	2,489,500	1,428,000	1,193,000	1,123,000	17,694,765

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Beginning Fund Balance	\$ 125,566	\$ 148,053	\$ 171,913	\$ 171,913
Revenues				
Land Lease	22,890	22,890	22,900	23,400
Interest Income	1,694	3,121	2,600	2,600
Total	24,584	26,011	25,500	26,000
Expenses				
Legal & Consulting	-	33	22,200	22,700
Indirect Expenses	2,069	2,118	2,200	2,200
Maintenance Expense	28	-	1,100	1,100
Total	2,097	2,151	25,500	26,000
Estimated Ending Fund Balance	\$ 148,053	\$ 171,913	\$ 171,913	\$ 171,913

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 62 miles of force-main piping, 137 miles of gravity piping, 107 pumping and lift stations and a regional resource recovery facility.

User fees are the major source of revenue for the Sewer Fund. The County charges a uniform rate to 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 2021 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.

- 1) User fee revenue and hauler charges budgeted for Fiscal Year 2021 are consistent with Fiscal Year 2020 budgeted fees. The uniform rates for district users, contract users and waste haulers were increased by 10% in Fiscal Year 2020.
- 2) Operating budget contingency is funded at \$294,600.
- 3) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on February 18, 2020 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 with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step 1% (one percent), if the other County employees receive no increase.

In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2020 until December 31, 2022.

Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 4) 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.

- 5) 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 during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. 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.
- 6) 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 or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
- 7) 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 7/1/20, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 8) 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 7/1/2020, 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 and 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 health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.

- 9) 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.
- 10) The annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, recommended a contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2021. The budgeted General Fund portion of the Fiscal Year 2021 pension contribution is \$3,159,794 and the budgeted Sewer Funds portion is \$966,000.

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 periods for this purpose. Eligible employees hired between December 21, 2010 and December 31, 2019 shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020 shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 11) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,735,837 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2021. This Adopted budget reflects the General Fund contribution for Fiscal Year 2021 as \$2,094,737 and the Sewer Fund contribution as \$641,100.
- 12) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain 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.
- 13) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Maintenance Worker I, Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2021.
- 14) Effective July 1, 2020, all classified and unclassified employees shall receive a one percent (1%) cost-of-living-adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living-adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and the payroll software capabilities.

- 15) Due to the COVID-19 pandemic response and the potential financial impact a one percent (1%) annual Cost-Of-Living-Adjustment increase for former employees retiring from active service and receiving a pension benefit as of 6/30/2020 from the Kent County Employee Retirement Program shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. 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 shall not be eligible for a Cost-Of-Living-Adjustment.
- 16) Due to the COVID-19 pandemic response and the potential financial impact funding for a full two percent (2%) step increase has been included in the salary line of each department's budget, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. Unless otherwise provided in the authorization, the step increase shall be implemented in a manner consistent with the provisions of the approved pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and not on an existing or pending Performance Improvement Plan 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. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees. Those remaining employees in position 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 in a manner consistent with the personnel ordinance and payroll software capabilities.
- 17) Due to the COVID-19 pandemic response and the potential financial impact, funding for proposed personnel actions including new and revised positions with applicable benefits are factored into the individual budget lines, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof, as follows:
 - a. Public Works Department Wastewater Facilities Division – create a new Procurement Specialist position (Grade 9) within the Sewer Fund;
- 18) No pay increases have been budgeted for temporary, part-time, contracted hourly 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.

SEWER FUND – FISCAL YEAR 2021 BUDGET ASSUMPTIONS

The Adopted Fiscal Year 2021 budget increased by 1.87 percent (\$379,200) from the amended Fiscal Year 2020 budget. The departments' operating expenses increased by \$907,625, transfer to Capital Projects decreased by \$740,600, debt service increased by \$10,200 and contingency decreased by \$43,025 from Fiscal Year 2020 amended budget.

The primary increase in Fiscal Year 2021 Adopted revenue from Fiscal Year 2020 amended revenue is an increase in user fees. Increases in user fees are due to anticipated user growth.

Revenues**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 \$17.3 million and will provide funds for approximately 83.7 percent of the budgeted operating expenses. Funds for the remaining 16.3 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 2021 quarterly uniform rate for the operations and maintenance portion of the user fee is \$77.60 per equivalent dwelling unit (EDU) and remains unchanged in Fiscal Year 2021. 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 user remains at \$2.58 per 1,000 gallons of flow for Fiscal Year 2021. The Fiscal Year 2021 Adopted rate for the Delaware Solid Waste Authority remains \$14.30 per \$1,000 gallons.

Hauler Fees

Septage hauler fees are charged on a per 1,000 gallon basis to waste haulers discharging septage at Pump Station No. 1 or the Kent County Regional Resource Recovery Facilities (KCRRRF). 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 2021 is \$61.92 of which \$52.70 is for operating costs and \$9.22 is for debt service. The debt service portion of the rate (\$9.22) associated with improvements at Pump Station No. 1 is unchanged. The grease discharge fee at the Kent County Regional Resource Recovery Facility (KCRRRF) 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 2021 are projected to decrease by \$400 from the Permit and Review fees budgeted in Fiscal Year 2020. 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 2021 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.

There is also 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 2021 Adopted budget are \$7,790,200.

Position Summary

	FY 2019	FY 2020	FY 2021
Public Works – Sewer Funds	71	71	71
Engineering	15	15	15
Environmental Programs	3	3	3
WWF-Operations	19	19	19
WWF-Maintenance	25	25	25
WWF-Treatment Plant Administration	9	9	9

- 1) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on February 18, 2020 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 with a minimum 1% (one percent) general increase/COLA and advancement in the pay range of one-half step, 1% (one percent), if the other County employees receive no increase. In addition, the agreement provides for an annual individual performance award of \$500 to current members achieving perfect attendance or \$300 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of January 1, 2020 until December 31, 2022. Any minimum general increase/COLA under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to other employees and shall not apply to or adjust the pay grade ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 2) 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 during the shift. Starting work early (before 8:00 a.m.) or ending later (after 5:00 p.m.) does not qualify for a shift differential or increase amount. 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.

- 3) Any employee approved for on-call pay for a given week shall receive payment of \$100 for each week assigned. A different rate may apply to members of a collective bargaining unit.
- 4) 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 7/1/20, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 5) 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 7/1/2020, 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 and 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 health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 6) 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.
- 7) The annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, recommended a contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2021. The budgeted General Fund portion of the Fiscal Year 2021 pension contribution is \$3,159,794 and the budgeted Sewer Funds portion is \$966,000.

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 periods for this purpose. Eligible employees hired between December 21, 2010 and December 31, 2019 shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020 shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

- 8) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,735,837 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2021. This Adopted budget reflects the General Fund contribution for Fiscal Year 2021 as \$2,094,737 and the Sewer Fund contribution as \$641,100.
- 9) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain 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.
- 10) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, a vacant Maintenance Worker I, Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2021.
- 11) Effective July 1, 2020, all classified and unclassified employees shall receive a one percent (1%) cost-of-living-adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the one percent (1%) cost-of-living-adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 12) Due to the COVID-19 pandemic response and the potential financial impact a one percent (1%) annual Cost-Of-Living-Adjustment increase for former employees retiring from active service and receiving a pension benefit as of 6/30/2020 from the Kent County Employee Retirement Program shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. 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 shall not be eligible for a Cost-Of-Living-Adjustment.

- 13) Due to the COVID-19 pandemic response and the potential financial impact funding for a full two percent (2%) step increase is included in the salary line of each department's budget, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof. Unless otherwise provided in the authorization, the step increase shall be implemented in a manner consistent with the provisions of the approved pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and not on an existing or pending Performance Improvement Plan 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. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees. Those remaining employees in position 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 in a manner consistent with the personnel ordinance and payroll software capabilities.
- 14) Due to the COVID-19 pandemic response and the potential financial impact, funding for proposed personnel actions including new and revised positions with applicable benefits are factored into the individual budget lines, but shall not be effective unless or until Levy Court adopts a motion authorizing such expenditure and the terms thereof, as follows:
- a. Public Works Department Wastewater Facilities Division – create a new Procurement Specialist position (Grade 9) within the Sewer Fund;
- 15) No pay increases have been budgeted for temporary, part-time, contracted hourly 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.

Indirect Costs

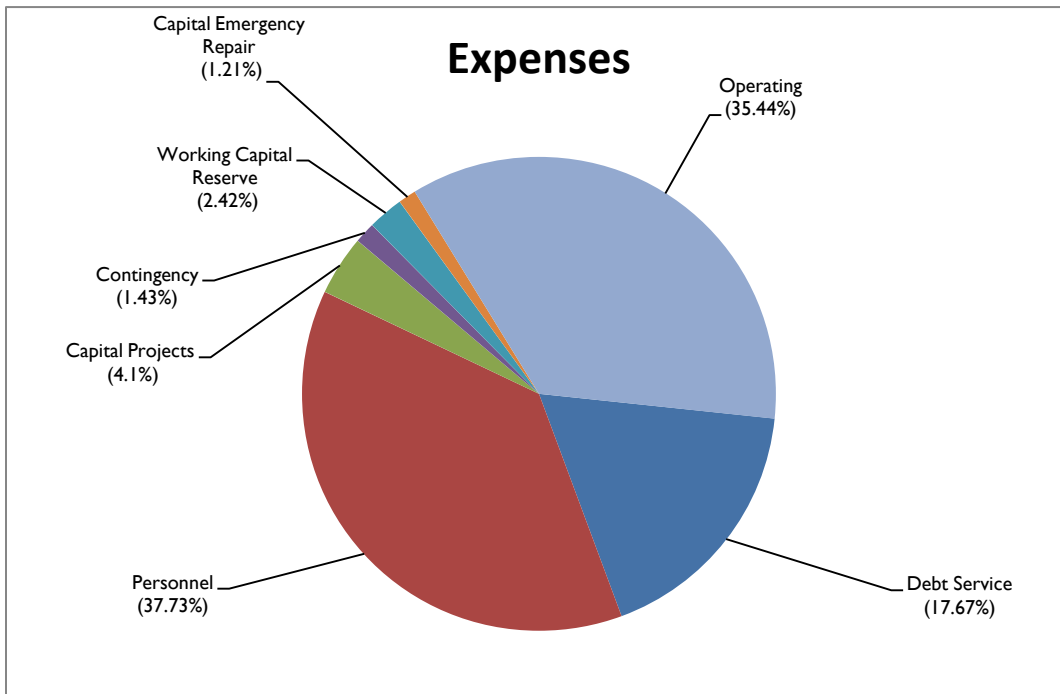
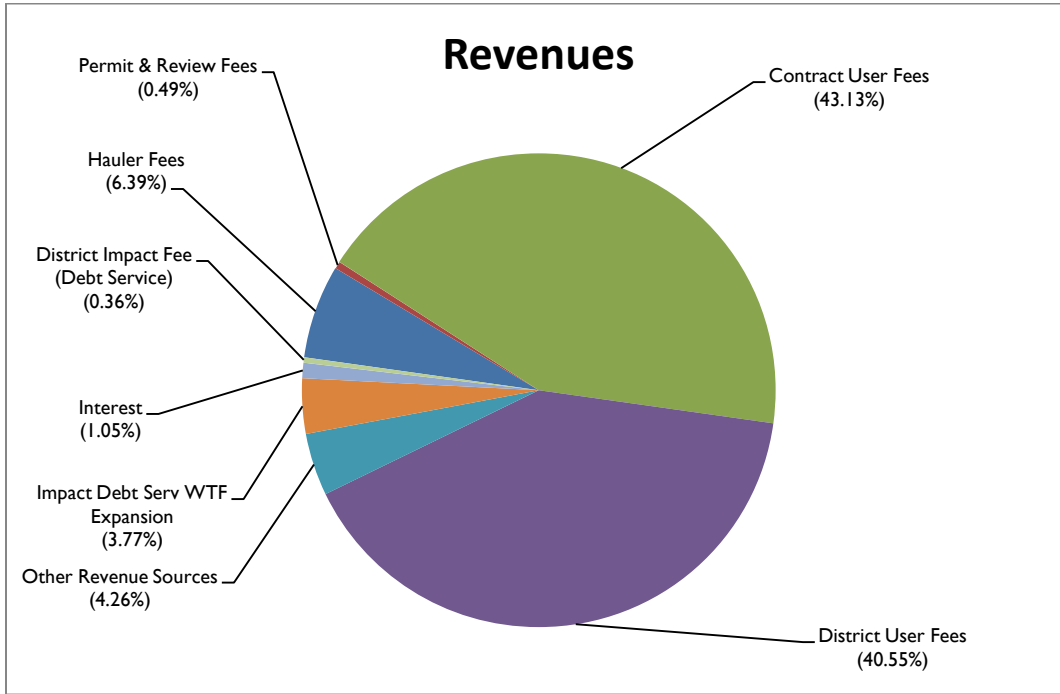
Indirect costs represent the value of managerial, financial, information technology, personnel, facilities management and legal support provided for direct costs centers. Indirect costs are allocated to the direct cost centers in the following manner:

- 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.



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Graphs depicting the percentage of the Adopted Fiscal Year 2021 unrestricted revenue and expense projected by category for the Sewer Fund are shown below.



<h2 style="margin: 0;">Sewer Fund</h2> <h3 style="margin: 0;">Summary of Revenues and Expenses</h3>

Sewer Fund	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Unrestricted Revenue				
User Fees	15,589,104	17,489,205	16,932,800	17,276,900
Hauler Charges	1,275,220	1,456,596	1,122,000	1,122,000
Hauler Debt Service Fee	225,039	254,831	196,300	196,300
Penalties	208,364	203,974	210,000	200,000
Rent	54,112	54,507	54,000	54,500
Interest	162,558	340,819	120,000	216,000
Leachate	69,327	90,474	30,000	5,000
Lime Sales	27,415	11,846	20,000	10,000
Permit & Review Fees	152,767	120,087	101,800	101,400
Other Income	278,618	254,909	240,300	240,300
Employee Pension Withholding	44,191	47,561	45,000	45,000
District Impact Fee Contribution Towards South Central District Debt Service	75,000	75,000	75,000	75,000
MSCIF Contribution To Debt Service for RRRF Expansion Project	-	-	777,600	777,600
Rebate Income	158,732	235,719	70,000	70,000
Energy Credits	151,069	118,270	130,000	118,000
Debt Service Tax Interest Credits	92,185	86,665	90,000	86,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
Total Unrestricted Revenue	\$ 18,614,642	\$ 20,891,404	\$ 20,265,700	\$ 20,644,900
Direct Expenses				
Engineering				
Administration	2,412,561	2,420,032	2,372,700	2,498,200
Environmental Programs	395,569	486,177	471,300	483,200
Treatment Plant Administration	924,840	1,015,445	1,154,500	1,284,400
Operations & Bio-Solids	4,740,763	5,141,904	5,289,600	5,789,500
Maintenance	4,461,598	4,668,421	4,910,875	5,051,300
Transfer to Capital Projects Fund	365,000	1,190,000	1,340,600	600,000
Transfer to Capital Projects Fund - Requires Further Approval FY 2021	-	-	-	245,000
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	337,625	294,600
Capitalized Operating Expense	777,082	856,487	-	-
Septage Loan Redemption	225,039	254,831	196,300	196,300
Bond Redemption	2,411,065	2,369,014	2,373,400	2,431,700
Interest Expense	1,081,029	1,044,044	1,068,800	1,020,700
Total Expense	\$ 18,544,546	\$ 20,196,355	\$ 20,265,700	\$ 20,644,900

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 Engineering Administration believes that, by better understanding customers' needs, we will continue to improve customer services. As such, we are committed to quality planning and engineering to ensure that we have the best possible wastewater facilities for years to come.

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

Goals

- Complete construction of the Weatherstone Crossing gravity sewer interceptor by December 2020
- Take delivery of aeration and plant-wide generator equipment for the KCRRRF by February 2021 and complete installation by February 2022
- Complete design of Puncheon Run Forcemain extension and 30" Main Transmission from Puncheon Run to Sandy Hill by May 2021
- Complete construction of London Village/Paris Villa sewer conveyance infrastructure by June 2021
- Complete construction of the Septage Receiving and Pretreatment Facility by June 2021

Expenses: Engineering Administration

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	1,480,732	1,741,636	1,629,500	1,706,300
Travel	4,497	1,320	6,800	2,800
Insurance	9,811	10,588	11,900	10,900
Indirect Costs	437,699	470,684	565,100	622,100
Office Supplies	4,443	5,187	6,200	6,200
Furniture/Equipment	7,365	14,827	52,500	38,600
Legal/Contract Services	31,365	29,745	42,200	44,600
Operating Supplies	2,361	2,086	4,300	4,000
Utilities	5,013	6,069	7,100	7,000
Maintenance	17,345	21,786	14,700	18,000
Vehicle Expense	16,218	16,601	16,200	21,500
Consulting Fees	395,625	99,290	15,000	15,000
Miscellaneous	-	131	1,000	1,000
Fiscal Agent	87	82	200	200
Total	\$ 2,412,561	\$ 2,420,032	\$ 2,372,700	\$ 2,498,200

Note:**Furniture & Equipment:**

(2) High Processing Desktop PC	\$4,800
(2) Desktop PC	2,000
(4) 24" Monitors	800
(1) Tablet	800
(4) Laptops (Durable)	19,200
(1) Adobe Pro License	400
(1) Manhole Inspection Camera	2,900
(1) Locator Device	1,500
Copier Lease	3,400
Plotter Lease (50% Split with Planning Department)	<u>2,800</u>

Total Furniture and Equipment **\$ 38,600**

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
- Implement new local limits and regulations for significant industrial users and regulated industries including industrial load allocation 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 polychlorinated biphenyl (PCB) minimization plan required by the Delaware River Basin Commission and the NPDES permit

Expenses: Engineering Environmental Programs

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	294,148	364,729	316,900	334,400
Travel	847	958	1,900	2,300
Insurance	3,565	3,474	3,900	3,800
Indirect Costs	57,031	59,789	67,700	71,000
Office Supplies	671	412	1,000	600
Furniture/Equipment	424	3,352	8,900	6,800
Legal/Contract Services	54	174	400	900
Operating Supplies	374	660	1,200	1,200
Utilities	1,089	1,120	1,100	1,300
Maintenance	1,729	590	1,500	1,600
Vehicle Expense	4,048	6,190	4,800	5,800
Project Expense	23,004	23,459	16,500	25,000
Consulting Fees	-	-	15,000	-
Miscellaneous	-	-	500	500
Testing/Monitoring	8,585	21,270	30,000	28,000
Total	\$ 395,569	\$ 486,177	\$ 471,300	\$ 483,200

Note:**Furniture and Equipment:**

(1) Refrigerated Sampler & Accessories \$6,800

Total Furniture and Equipment: \$ 6,800

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	716,915	803,662	887,700	1,012,000
Travel	575	353	2,800	3,300
Insurance	9,917	10,772	12,200	8,500
Indirect Costs	116,109	130,383	149,600	162,000
Office Supplies	1,489	2,257	1,500	2,400
Furniture/Equipment	5,880	7,648	14,700	7,300
Legal/Contract Services	18,624	22,884	33,900	35,600
Operating Supplies	2,403	2,944	12,900	5,300
Utilities	26,958	31,512	32,500	37,400
Maintenance	125	1,295	4,000	7,900
Vehicle Expense	1,190	815	2,500	2,500
Consulting	-	811	-	-
Miscellaneous	24,655	109	200	200
Total	\$ 924,840	\$ 1,015,445	\$ 1,154,500	\$ 1,284,400

Note:**Furniture and Equipment:**

(2) Book Shelves	\$ 400
(4) Computer Monitor	800
(2) Desktop Computer	2,000
(2) Copier Lease	<u>4,100</u>

Total Furniture and Equipment: \$ 7,300

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	1,997,999	2,265,804	2,056,100	2,202,800
Travel	-	16	-	3,200
Insurance	108,135	107,463	112,300	154,000
Indirect Costs	369,039	397,964	446,800	476,700
Office Supplies	2,509	2,306	1,800	2,000
Furniture/Equipment	10,086	1,192	18,400	65,400
Legal/Contract Services	6,126	7,190	19,700	15,800
Trash Collection	59,403	28,528	60,000	60,000
Operating Supplies	626,961	686,531	750,500	820,100
Utilities	1,204,849	1,237,977	1,285,400	1,366,800
Rent	4,444	10,782	10,000	10,000
Maintenance	300,055	330,531	368,100	403,800
Vehicle Expense	1,018	3,044	4,000	4,300
Consultant Services	-	-	-	-
Miscellaneous	30	-	500	500
Testing/Monitoring	50,109	62,576	56,000	61,100
Capital Expenditures	-	-	100,000	143,000
Total	\$ 4,740,763	\$ 5,141,904	\$ 5,289,600	\$ 5,789,500

Note:

Furniture & Equipment:

(1) 22" Monitor	\$ 200
(1) 18,000 BTU A/C Unit	700
(1) Dissolved Oxygen Probe	1,500
(1) Dissolved Oxygen Probe Screen	1,500
(2) 3000 BTU Infrared Heater	1,200
Lease Bio-solids Trailer (2 Years)	1,700
(1) Scissor Lift	16,600
(1) Zero Turn Mower	18,000
(1) Mixer for Digesters	<u>24,000</u>

Total Furniture and Equipment **\$ 65,400**

Operating Capital Projects:

General Labor and Equipment	\$ 100,000
Enclose UV Building	<u>43,000</u>

Total Operating Capital Projects **\$ 143,000**

Wastewater Facilities: Maintenance

Mission

The Maintenance section's primary responsibility is to operate and maintain Kent County's regional wastewater collection and transmission system, which consists of 137 miles of gravity piping, 62 miles of force main piping, including Central and South Central bypasses with the additional system enhancements, and 107 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 & SW 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 6,000 – 8,000 tons of bio-solids
- Explore and experiment with new alternative bio-solids disposal options

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Personnel	2,391,889	2,665,381	2,428,000	2,534,700
Travel	9,904	3,162	4,700	9,900
Insurance	61,067	60,841	67,200	35,500
Indirect Costs	414,993	448,819	510,700	536,700
Office Supplies	37,510	39,651	44,500	44,500
Furniture/Equipment	23,705	46,435	268,175	133,000
Legal/Contract Services	113,337	166,486	73,000	78,300
Trash	6,544	6,069	7,000	7,200
Operating Supplies	185,813	189,021	175,900	233,200
Utilities	532,217	590,855	535,900	609,700
Rent	-	24,327	6,000	8,000
Maintenance	263,593	252,987	317,500	348,300
Vehicle Expense	109,829	127,117	136,300	136,300
Consultant	5,053	-	-	-
Miscellaneous	68,591	4,127	1,000	1,000
Capital Expenditures	237,553	43,143	335,000	335,000
Total	\$ 4,461,598	\$ 4,668,421	\$ 4,910,875	\$ 5,051,300

Note:

Furniture and Equipment:

(1) Desk	\$ 500
(1) Office Chair	300
(1) Monitor	200
(10) Conference Room Chairs	2,000
(2) Desktop Computers	2,000
(3) Tablets	2,400
(2) Auto Transfer Switch	4,000
(1) Lateral Jetter (Vacuum Truck)	5,000
(5) Grinder Pumps	15,000
(10) PLC Upgrades	20,000
(5) Tower Lease	11,600
(2) Grinders	<u>70,000</u>

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

Operating Capital Project:

General Labor and Equipment Contract	\$ 150,000
Large and Small Pump Repair	100,000
Wet Well & Manhole 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, performing a TMDL Water Quality Standards Study, purchasing additional land, adding bio-solids drying capacity project, the air blower optimization project, replacing an aeration Basin liner and venting and a plant-wide power generator project
- Conveyance System Expansion & Upgrades; Pipeline Condition Assessment System, Puncheon Run Transmission Bypass, US 13 Forcemain Rehabilitation and Weatherstone Sewer Interceptor
- Sanitary Sewer District expansions Double Run (Hilltop and Paris Villa/London Village)
- Pump Station Upgrades; wetwell capacity improvements, replace pumps and/or pump motors, install/replace emergency power generators 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 2021

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to Fiscal Year 2020. 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 2021		Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
T8C	Biosolids Capacity Expansion with WAS Screens	3,450,000	-	10,000,000	10,000,000	-	-	-	23,450,000
	Working Capital Reserve	1,725,000	-	-	-	-	-	-	1,725,000
	Main System Capital Improvement Fees	1,725,000	-	3,000,000	3,000,000	-	-	-	7,725,000
	State of DE Revolving Fund Planning Grant	-	-	7,000,000	7,000,000	-	-	-	14,000,000
	Clarifier Improvement Sludge Blanket Detectors for 4 Units	73,100	-	-	-	-	-	-	73,100
	Working Capital Reserve	73,100	-	-	-	-	-	-	73,100
T14	Replace Influent Bar Rake #2 (Influent Building)	155,000	-	155,000	-	-	-	-	310,000
	Working Capital Reserve	155,000	-	155,000	-	-	-	-	310,000
T16	Site Improvements - Replace Paved Surfaces	275,802	-	-	-	-	-	-	275,802
	Working Capital Reserve	275,802	-	-	-	-	-	-	275,802
T17	Sandfilter Covers For Cells & Cascade	-	-	-	-	143,000	143,000	-	286,000
	Operating Revenue	-	-	-	-	143,000	143,000	-	286,000
T18	Clarifier Improvement - Weir Covers *	-	-	50,000	50,000	50,000	-	-	150,000
	Operating Revenue - Requires Further Approval in FY 2021	-	-	50,000	-	-	-	-	50,000
	Operating Revenue	-	-	-	50,000	50,000	-	-	100,000
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 2021	Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	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	340,000	640,000
	Operating Revenue	-	-	-	-	-	300,000	340,000	640,000
T25A	Bio-solids Gas Production-Phase 1 Study	-	-	-	-	-	-	200,000	200,000
	Operating Revenue	-	-	-	-	-	-	150,000	150,000
	State of Delaware Revolving Fund Planning Grant	-	-	-	-	-	-	50,000	50,000
T27	Air Header Valve Actuator Replacement	-	89,500	89,500	89,500	-	-	-	179,000
	Working Capital Reserves	-	89,500	89,500	89,500	-	-	-	179,000
	Total Treatment Plant Upgrades	20,780,750	1,732,192	11,354,500	11,374,500	1,068,000	843,000	940,000	48,092,942

	Fiscal Year 2021	Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
	Conveyance System Expansion and Upgrades Project Costs:								
CS4B	Pipeline Condition Assessment Investigation (Pipe > 12" Dia.)	-	2,150,000	2,150,000	-	-	-	-	4,300,000
	State of Delaware 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
	State of Delaware 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 of Delaware Revolving Fund Loan	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000
CS6	Puncheon Run Transmission Bypass (Design & Construction)	-	834,500	600,000	-	-	-	-	1,434,500
	Main System Capital Improvement Fees	-	834,500	600,000	-	-	-	-	1,434,500
CS7	Inflow/Infiltration Repairs - Royal Grant	-	100,000	-	-	-	-	-	100,000
	Operating Revenue	-	100,000	-	-	-	-	-	100,000
CS8	US 13 Forcemain Rehabilitation (Design & Construction)	-	7,352,000	-	-	-	-	-	7,352,000
	State of Delaware Revolving Fund Loan	-	1,938,000	-	-	-	-	-	1,938,000
	USDA Loan	-	5,002,000	-	-	-	-	-	5,002,000
	Working Capital Reserves	-	412,000	-	-	-	-	-	412,000
CS9	Weatherstone Sewer Interceptor (Design & Construction)	1,060,300	800,000	-	-	-	-	-	1,860,300
	Operating Revenue	1,060,300	-	-	-	-	-	-	1,060,300
	District Expansion Fees	-	800,000	-	-	-	-	-	800,000
CS10	Route 13 Forcemain Relocation – South Dover	-	-	-	5,000,000	-	-	-	5,000,000
	State of Delaware Revolving Fund Loan	-	-	-	5,000,000	-	-	-	5,000,000
	Total Conveyance System Expansion and Upgrades	1,160,300	11,236,500	3,750,000	6,000,000	1,000,000	1,000,000	-	24,146,800

	Fiscal Year 2021	Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 1 - Smyrna								
P1	Lead/Lag Pump Replacement/Rebuild (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, 2 or 1	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	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	Small Pump Replacement	-	-	-	-	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	Large Pump/Motor Replacement	-	-	30,000	-	-	-	30,000	60,000
	Operating Revenues	-	-	30,000	-	-	-	30,000	60,000
	Pump Station 7 - Milford								
P4	Pump Replacement	90,000	-	-	50,000	-	-	-	190,000
	Operating Revenues	90,000	-	-	50,000	-	-	-	190,000

	Fiscal Year 2021	Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 14 - Isaacs								
P5	Lead Pump Replacement	-	90,000	-	-	-	-	90,000	180,000
	Operating Revenues	-	90,000	-	-	-	-	90,000	180,000
	Pump Station Various								
P8	Install/Replace Emergency Power Generators for Various Pump Stations	55,000	50,600	75,000	75,000	75,000	50,000	50,000	430,600
	Operating Revenues - Requires Further Approval in FY 2021	-	-	75,000	-	-	-	-	75,000
	Operating Revenues	55,000	50,600	-	75,000	75,000	50,000	50,000	355,600
P9	Pumps for Various Pump Stations	85,000	50,000	50,000	50,000	50,000	50,000	50,000	385,000
	Operating Revenues	85,000	50,000	50,000	50,000	50,000	50,000	50,000	385,000
P10	Relocate Control & Transfer Switches for Various Pump Stations	60,000	20,000	-	-	-	-	-	80,000
	Operating Revenues	60,000	20,000	-	-	-	-	-	80,000
P14	Update Controls & Monitoring	-	20,000	20,000	20,000	20,000	20,000	20,000	120,000
	Operating Revenues	-	20,000	20,000	20,000	20,000	20,000	20,000	120,000
	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 - Denney Rd								
P12	Replacement Pump 3	-	-	-	75,000	75,000	75,000	-	225,000
	Operating Revenues	-	-	-	75,000	75,000	75,000	-	225,000
P13	Generator Replacement	-	-	-	125,000	-	-	-	125,000
	Operating Revenues	-	-	-	125,000	-	-	-	125,000
	Pump Station Various								
	Total Pump Stations Upgrades	3,215,000	335,600	175,000	395,000	380,000	403,000	240,000	5,143,600

	Fiscal Year 2021	Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
	Equipment & Software Project Costs:								
E1	Loader	-	-	-	-	-	-	200,000	200,000
E3	Pumper Truck	168,068	-	-	-	85,000	85,000	-	338,068
E5	Dump Truck	75,000	100,000	-	-	-	-	-	175,000
E6	Portable Pumps - Requires Further Approval in FY 2021	-	100,000	100,000	-	-	100,000	-	300,000
E7	Flatbed Dump Truck - Requires Further Approval in FY 2021	50,000	37,324	20,000	-	-	-	-	107,324
E8	Biosolids Spreader	-	-	-	-	100,000	100,000	100,000	300,000
E9	Mini Excavator	-	-	-	75,000	75,000	-	-	150,000
E10	Bucket Truck	-	-	-	-	125,000	100,000	-	225,000
	Operating Revenues -	293,068	237,324	-	75,000	385,000	385,000	300,000	1,675,392
	Operating Revenues - Requires Further Approval in FY 2021	-	-	120,000	-	-	-	-	120,000
	Total Equipment Projects Costs	293,068	237,324	120,000	75,000	385,000	385,000	300,000	1,795,392
	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	-	100,000	-	-	-	-	-	100,000
	Delaware State Revolving Fund Planning Grant	-	50,000	-	-	-	-	-	50,000
S3	Hydraulic Model - Professional Services	-	100,000	-	-	-	-	-	100,000
	Operating Revenues	-	100,000	-	-	-	-	-	100,000
	Total Special Projects	-	250,000	100,000	75,000	75,000	-	-	500,000

Fiscal Year 2021	Prior Budget Years	Amended FY 2020	Adopted FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	TOTAL
SUMMARY								
Grand Total Projects Costs	29,659,118	13,791,616	15,499,500	17,919,500	2,908,000	2,631,000	1,480,000	83,888,734
Total Funding Sources:								
Operating Revenues	2,248,368	1,197,924	600,000	1,170,000	1,508,000	1,231,000	1,030,000	8,985,292
Operating Revenues - Requires Further Approval in FY 2021	-	-	245,000	-	-	-	-	245,000
Working Capital Reserve	2,728,902	412,000	244,500	89,500	-	-	-	3,474,902
State of DE Revolving Fund Planning Grant	50,000	50,000	7,000,000	7,000,000	-	-	50,000	14,150,000
State of DE Revolving Fund Loan	-	4,835,192	3,150,000	6,000,000	1,000,000	1,000,000	-	15,985,192
DNREC Loan	1,023,000	-	-	-	-	-	-	1,023,000
USDA Loan	7,084,848	5,002,000	-	-	-	-	-	12,086,848
USDA Grant	3,157,000	-	-	-	-	-	-	3,157,000
Main System Capital Improvement Fees	11,767,000	1,494,500	4,260,000	3,660,000	400,000	400,000	400,000	22,381,500
District Expansion Fees	-	800,000	-	-	-	-	-	800,000
Septage Loan	1,600,000	-	-	-	-	-	-	1,600,000
Total Funding Sources:	29,659,118	13,791,616	15,499,500	17,919,500	2,908,000	2,631,000	1,480,000	83,888,734

Treatment Plant Upgrades

- T1. 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.
- 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 – FY25)
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.
- T6. Replace Pumps and Valves at Recycle Pump Stations 1 & 2 (FY18 – FY22)
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 – FY20)
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 USDA Loans, Working Capital Reserves and The State of Delaware Revolving Fund Loan.
- 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 and DNREC Loans.
- T8C. Bio-solids Capacity Expansion Waste Activated Sludge Screens (FY18) (FY21 – FY22)
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 Adopted funding sources are Working Capital Reserves, Main System Capital Improvement Fees and State of Delaware Revolving Fund Planning Grant.

Treatment Plant Upgrades Continued**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.

T14. Replace Influent Bar Rake #2 (Influent Building (FY18) (FY21)

This project will replace the old bar screen with 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 (FY23 – FY24)

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 (FY21 – FY23)

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.

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.

Treatment Plant Upgrades ContinuedT22. 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 – FY25)

The project will replace the sand in the sand filter. The sand is planned to be purchased in Fiscal Year 2024 with the replacement work to follow in Fiscal Year 2025. 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 (FY25)

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 State of Delaware Revolving Fund Planning Grant.

T27. Air Header Valve Actuator Replacement (FY21 – FY22)

The project is the replacement of the 25 year old air valve actuators that regulates the air flow to the aeration basins. Each basin has 26 actuators that function to control the "Wave Ox" mode which efficiently removes nutrients from the wastewater. The funding source is Working Capital Reserves.

Conveyance System Expansion and Upgrades**CS4B. Pipeline Condition Assessment, Investigation Phase (Pipe > 12" Diameter) (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 State of Delaware Revolving Fund Loan.

CS5A. Pipeline Condition Assessment, Study Phase (Pipe < 12" Diameter) (FY19)

The Pipeline Condition Assessment project will evaluate 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 State of Delaware Revolving Fund Grant.

CS5B. Pipeline Condition Assessment, Investigation Phase (Pipe < 12" Diameter) (FY21 – FY24)

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 State of Delaware Revolving Loan.

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 DeIDOT Route 13 widening. The funding for the design & construction is Main System Capital Improvement Fees.

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.

CS8. US 13 Forcemain Rehabilitation Project (FY20)

This is a main transmission sewer rehabilitation project from PS2 on Denneys Rd, down Rt13 to Garden Land. The rehabilitation is being performed using a trenchless slip line inserting fusible PVC pipe inside of the existing pipe. The funding sources are State of Delaware Revolving Fund Loan, USDA Loan and Working Capital Reserves.

Conveyance System Expansion and Upgrades ContinuedCS9. Weatherstone Sewer Interceptor (Design and Construction) (FY17 – FY20)

This project is a gravity sewer interceptor in the Frederica West service initiated by a public works agreement with four developments. Gravity sewer interceptors consist of 5,400 linear feet of 10" sewer main from PS 13C to the Weatherstone Crossing Subdivision. The funding sources are Operating Revenue and District Expansion Fees.

CS10. US 13 Forcemain Relocation – South Dover (FY22)

This project in coordination with DelDot's widening along the US 13 corridors is a main sewer transmission relocation project of the original 30" concrete forcemain from PS 3, starting at Puncheon Run stream to Sandy Hill. The funding source is State of Delaware Revolving Fund Loan.

Sanitary Sewer DistrictsSSD4A. Double Run Area: Paris Villa/London Village Sanitary Sewer Expansion Phase 1 (FY15)

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 (FY16)

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 UpgradesP1. Pump Station 1 (Smyrna) Lag Pump Replacement (FY20) (FY23)

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 funding source is Operating Revenue.

P2B. Pump Station 3 (Dover) New Pump for Position 3,2,1 (FY16) (FY24)

This project is a purchase of a new pump for position 3. This station has three (3) 300 horsepower pumps. In Fiscal Year 2024, 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.

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

This station has three (3) 300 horsepower pumps. In Fiscal Year 2019, a pump experienced bearing and seal failure in December 2018 and in January 2019 another pump experienced a seal only failure. Therefore in January 2019 the pumps were re-built. The third pump will be re-built in Fiscal Year 2020. In Fiscal Year 2024, 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 small pump is a high-efficiency units, that runs all the time and usually have a five (5) year replacement. The next pump replacement is scheduled for Fiscal Year 2023. The funding source is Operating Revenue.

Pump Station Upgrades Continued**P3B. Pump Station 4 (Rising Sun) Suction Valve Replacement (FY19)**

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.

P3C. 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)(FY25)

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 – FY25)

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 Operating Revenue.

P9. Purchase Spare Pumps for Various Pump Stations (FY18 – FY25)

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 at Various Pump Stations (FY17 – FY20)

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.

P14. Update Controls & Monitoring at Various Pump Stations (FY20 – FY25)

This project is to replace and upgrade the control and monitoring equipment at stations which do not conform to the County's current electrical standards. The funding source is Operating Revenue.

Pump Station Upgrades Continued**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 (Denney's Rd) #3 Replacement (FY22 – FY24)

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

P13. Pump Station 2 Generator Replacement (FY22)

This project is to replace and upgrade the 300KW emergency backup generator at the main transmission pump station 2 on 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 pump station 2, wet well upgrade. The funding source is Operating Revenue.

Equipment**E1. Loader (FY25)**

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

E3. Pumper Truck (FY17 – FY18) 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 (FY19 – FY20)

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

E6. Portable Pumps (FY20 – FY21) (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 – FY21)

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

Equipment ContinuedE8. Bio-solids Spreader (FY23 - FY25)

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

E9. Mini Excavator (FY22 – FY23)

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

E10. Bucket Truck (FY23 – FY24)

This project will replace an existing piece of equipment utilized in maintenance operations. 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 consulting 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 State of Delaware Revolving Fund Planning Grant.

S3. Hydraulic Model – Professional Services (FY20)

With assistance of a consulting 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.

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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Beginning Fund Balance	\$ 553,580	\$ 553,256	\$ 552,336	\$ 547,936
Revenues				
Interest	7,045	11,122	7,000	7,000
Contribution from HLCC	2,303	10,757	-	-
Total	9,348	21,879	7,000	7,000
Expenses				
Legal & Consulting	3,855	17,928	4,000	1,800
Equipment/Depreciation	1,095	-	2,200	-
Indirect Costs	4,722	4,871	5,200	5,200
Total	9,672	22,799	11,400	7,000
Estimated Ending Fund Balance	\$ 553,256	\$ 552,336	\$ 547,936	\$ 547,936

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 141 active street light districts comprising approximately 14,780 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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Operational Insurance	183	157	300	300
Indirect Costs	50,800	52,300	52,900	52,900
Administrative Services	128,438	135,069	139,800	144,300
Office Supplies	105	53	100	100
Legal & Contractual Services	-	451	500	500
Vehicle Expenses	813	1,219	1,000	1,400
Capital Expenditures	-	1,710	-	-
Electric Company Charges	823,113	811,727	800,100	865,400
Total	\$ 1,003,452	\$ 1,002,686	\$ 994,700	\$ 1,064,900

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2021	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name					
1	Briar Park	141	11,369	13,715	12,100	12,100
2	Kent Acres	135	7,235	7,235	7,200	7,200
3	Rodney Village	380	26,684	26,684	26,700	26,700
4	Capitol Park	212	17,369	17,373	17,400	17,400
6	Richardson Estates	22	1,185	1,182	1,200	1,200
8	Moores Lake	236	18,283	18,283	18,300	18,300
9	Old Mill Acres I	64	3,936	3,941	3,900	3,900
10	Northridge	128	7,441	7,246	7,500	7,700
11	Brookdale Heights	61	5,190	6,446	5,300	5,300
13	Windswept	58	5,178	6,492	5,200	5,500
14	Star Hill	174	8,809	10,932	9,400	9,700
20	Generals Greene	97	4,790	4,790	4,800	4,800
21	Tamarac/Burwood	31	3,909	3,718	3,300	3,600
22	Sheffield Farms	121	9,272	11,470	9,200	9,800
23	Kentbourne	52	6,580	6,659	5,800	6,200
24	Eagles Nest	99	6,941	6,941	7,000	6,900
25	Old Mill Acres II	77	6,283	6,279	6,300	6,300
26	Pennwood	141	11,311	11,314	11,300	11,300
27	Hidden Acres	95	12,525	12,022	10,800	11,500
28	Windy Way	53	2,646	2,515	2,600	2,700
39	Brookfield	166	18,653	17,950	16,100	17,200
41	Stonegate	180	19,417	18,787	17,000	18,000
42	John-Charlton Estates	56	6,921	7,081	6,100	6,600
44	Wild Quail	185	6,784	7,010	7,300	7,300
48	Sandy Hills	175	15,496	15,629	12,900	14,800
49	Pleasant Woods	19	1,050	999	1,000	1,100
51	Normansmeade	60	3,263	3,118	3,200	3,200
54	Winding Ridge	46	2,543	2,408	2,500	2,600
55	Kentwood	284	10,891	10,886	10,900	10,900
56	Riverview Estates	167	7,657	7,311	7,600	7,900
57	Jonathans Landing	206	7,853	8,683	8,900	12,800
58	Misty Pines	56	8,448	8,196	7,700	8,100
59	South Glen	27	1,467	1,388	1,400	1,500
60	Summerfield Village	18	1,453	1,379	1,400	1,500
61	Carlisle Village IV	63	2,887	2,762	2,900	3,000
62	Canterville	39	1,732	1,656	1,700	1,800
63	Church Creek	135	12,448	12,046	10,800	11,500
64	Meadow Ridge	30	1,914	1,829	1,900	2,000
66	Magnolia Meadows	67	3,819	3,626	3,800	4,000
67	Moores Meadows	127	13,370	13,291	13,400	13,300
68	The Orchards	198	23,292	24,227	24,000	26,000
71	Oaknoll	69	3,914	3,727	3,900	4,000
72	Fields of Magnolia	51	5,853	5,635	5,000	5,300
73	Pleasant Hill Farms	89	9,510	9,194	8,900	9,100
74	Chimney Hill	221	12,000	11,443	11,800	12,300
75	Dykes Branch	236	23,109	21,946	20,300	21,500
76	Crystal Creek	18	1,312	1,234	1,300	1,300

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

Street Light District		Number of Customers Estimated for FY 2021	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name					
77	Meadowbrook Acres	183	7,595	7,293	7,500	7,700
78	Village of Wild Quail	84	4,465	4,260	4,400	5,600
79	Hunters Ridge	65	3,983	3,781	3,900	4,100
80	Maplehurst	13	1,053	986	1,000	1,100
81	Doe Run	31	3,858	3,731	3,300	3,600
83	Cardinal Hills	65	4,307	4,102	4,200	4,400
84	Rolling Meadows	85	4,717	4,398	4,600	4,800
85	Village Drive	16	879	856	900	900
86	Twelve Oaks	42	6,147	6,143	6,100	6,100
87	Carlisle Village I, II, III	173	7,889	7,532	8,100	8,200
88	Planters Woods	100	5,486	5,224	5,400	5,700
89	Garrison Lake West/Fairway	27	1,754	1,682	1,700	1,800
90	Traybern	43	5,165	4,985	4,600	4,200
92	Wynn Wood	182	23,362	22,557	21,200	20,600
93	Mt. Vernon Estates	76	7,359	7,086	6,300	6,800
94	Jacksons Ridge	52	5,747	5,853	5,000	5,400
95	Planters Run	80	5,665	5,484	4,900	5,300
96	Pleasant Valley	40	2,649	2,520	2,600	2,700
97	Stag Crossing	42	2,217	2,332	2,300	2,400
98	Fernwood	73	6,292	6,379	5,500	6,000
99	Burtonwood Village	96	5,420	5,156	5,300	5,600
100	Chestnut Ridge	36	2,140	2,140	2,000	2,200
101	Lakeshore Village	459	24,130	22,821	23,600	24,700
102	Pheasant Pointe II	61	3,304	3,195	3,300	3,500
103	Brenford Station	217	10,071	9,611	9,900	10,300
104	Rockland Hills	82	4,438	4,225	4,400	4,600
105	Greenview/Highview Acr.	102	10,725	10,723	10,700	10,700
106	Grand Oaks	95	7,666	7,667	7,700	7,700
107	Rockland West	45	2,659	2,553	2,600	2,700
108	Derbywood	34	3,937	3,807	3,300	3,700
109	Otter Run	53	3,253	3,089	3,200	3,300
110	Twin Willows	158	8,221	7,826	8,100	8,500
111	Grandview Meadows	53	7,014	6,788	6,000	6,500
112	Quail Landing	86	9,752	9,441	8,400	9,100
113	Riverside	83	10,291	9,953	8,900	9,600
114	Wicksfield	202	13,936	13,635	13,800	14,100
115	Stonewater Creek	37	2,727	2,592	2,700	2,800
118	Weatherstone Crossing	99	11,227	10,413	12,400	10,500
120	Chestnut Ridge Sec 2	56	3,255	3,085	3,200	3,300
121	Pine Ridge	91	4,273	4,082	4,200	4,400
122	Heritage Trace	183	8,533	7,489	8,400	8,700
123	Providence Hill	29	1,753	1,662	1,700	1,800
124	Stone Ridge	81	6,674	6,670	6,700	6,700
126	Country Field	60	8,133	7,559	7,500	6,800
127	Pinehurst Village	152	7,089	6,997	7,200	8,300

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

Street Light District		Number of Customers Estimated for FY 2021	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name					
128	Laureltowne	120	4,093	4,428	4,500	4,700
129	Point Landing	156	4,351	4,521	6,300	7,200
130	Harmony Hill	31	2,147	2,075	1,900	1,900
131	The First Tenth	15	1,426	1,422	1,400	1,400
132	Estates at Wild Quail	96	17,490	17,077	17,200	18,000
133	Longacre Village	236	15,786	21,707	20,300	20,700
134	Whitetail Run	142	12,702	14,544	13,300	12,800
135	Brenford Woods	110	3,713	3,578	3,700	3,800
136	Hampton Hills	47	10,896	10,403	10,100	10,400
137	Jockey Hollow	172	5,501	5,863	6,700	7,600
138	Satterfield	174	17,179	11,794	12,200	20,400
139	Spring Meadow	246	7,168	6,728	7,000	7,100
140	Meadows at Chestnut Ridge	118	4,649	4,462	4,600	4,800
141	Townsend Fields	105	5,336	5,095	5,300	5,400
142	Massey's Mill	60	682	1,661	1,300	2,800
143	Olde Field Village	135	2,917	3,979	4,600	5,000
144	Breeders Crown Farm	63	5,715	5,795	5,000	5,400
145	Courseys Point	92	2,810	3,343	3,400	3,600
146	Garrison Circle	29	1,269	1,202	1,200	1,300
147	Rsrv Chestnut Ridge	434	20,410	22,212	20,700	28,800
149	Timber Mills	86	3,316	3,174	3,300	3,400
150	Pintail Point	38	4,714	4,606	4,700	4,800
151	Champions Club Johnathans Landing	325	11,604	10,282	13,100	12,900
152	Roesville Estates	74	3,481	3,325	3,400	3,600
153	Barrett Farms	41	5,418	5,234	4,600	5,100
156	Mount Friendship	6	171	510	600	500
157	Village of Eastridge	171	10,475	10,791	11,500	11,400
158	Willowwood	371	11,231	13,321	14,500	14,700
161	Hazel Farm	203	34,694	30,856	31,500	32,000
163	Pickering Point	48	1,893	1,818	1,900	2,100
164	Quail's Nest	80	6,810	6,588	5,900	6,300
165	Hunters Run	41	7,712	7,453	6,500	7,200
166	Lynnwood Village	42	4,552	4,516	3,900	4,300
167	Dogwood Meadows	102	4,551	4,346	4,500	4,700
168	Dickinson Creek	67	4,400	6,573	6,200	3,100
169	Village of Noble Pond	336	24,842	27,983	27,700	34,600
170	East Bay Point	38	5,928	5,796	5,300	5,500
171	Wood Field	226	13,431	12,496	13,100	13,700
172	Willow Grove	44	5,885	5,754	5,100	5,600
173	Robin Hill	18	1,261	1,200	1,200	1,100
175	Fox Hollow	59	2,124	2,034	2,600	2,800
176	Victoria Meadows	17	1,901	1,940	1,600	1,800
177	Green Hill Farm Estates	52	4,669	4,095	5,100	4,100
178	Alexanders Village	48	894	2,818	1,900	2,000
179	Derby Shores	17	2,259	1,887	1,800	2,000
180	Hidden Brook	95	2,916	1,672	2,200	4,700
181	Forty Nine Pines	48	-	-	-	1,900
182	Danfield Estates	19	-	1,611	1,800	1,700
	Grand Total	14,780	1,022,574	1,023,609	1,003,900	1,064,900

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name				
1	Briar Park	80.63	97.27	85.67	86.20
2	Kent Acres	53.59	53.59	53.57	53.57
3	Rodney Village	70.22	70.22	70.22	70.22
4	Capitol Park	81.93	81.95	81.95	81.95
6	Richardson Estates	53.86	53.73	53.73	53.73
8	Moore's Lake	77.47	77.47	77.47	77.47
9	Old Mill Acres I	61.50	61.58	61.58	61.58
10	Northridge	58.13	56.61	58.46	60.48
11	Brookdale Heights	85.08	105.68	87.36	87.24
13	Windswept	89.28	111.93	89.00	94.95
14	Star Hill	52.80	62.83	54.05	55.66
20	Generals Greene	49.38	49.43	49.43	49.43
21	Tamarac/Burwood	126.10	119.95	106.87	115.09
22	Sheffield Farms	76.63	94.79	75.84	80.73
23	Kentbourne	126.54	128.06	111.46	119.48
24	Eagles Nest	70.11	70.11	70.22	70.22
25	Old Mill Acres II	81.60	81.54	81.54	81.54
26	Pennwood	80.22	80.24	80.24	80.24
27	Hidden Acres	131.84	126.55	113.37	121.24
28	Windy Way	49.92	47.45	49.13	51.29
39	Brookfield	112.37	108.13	97.01	103.61
41	Stonegate	107.87	104.37	94.50	100.06
42	John-Charlton Estates	123.59	126.45	108.83	117.28
44	Wild Quail	36.67	37.89	39.52	39.41
48	Sandy Hills	88.55	89.31	73.60	84.90
49	Pleasant Woods	55.26	52.58	54.42	56.90
51	Normansmeade	54.38	51.97	53.65	53.02
54	Winding Ridge	55.29	52.34	54.46	57.50
55	Kentwood	38.35	38.33	38.33	38.33
56	Riverview Estates	45.85	43.78	45.22	47.12
57	Jonathans Landing	45.13	43.16	44.94	61.88
58	Misty Pines	150.86	146.36	138.21	144.72
59	South Glen	54.33	51.42	53.35	55.38
60	Summerfield Village	80.72	76.61	79.45	83.39
61	Carlisle Village IV	45.82	43.84	45.24	47.16
62	Canterville	44.41	42.46	43.84	45.28
63	Church Creek	92.21	89.23	80.20	85.60
64	Meadow Ridge	63.80	60.97	62.90	65.70
66	Magnolia Meadows	57.00	54.12	56.08	58.66
67	Moore's Meadows	120.45	119.74	105.52	104.93
68	The Orchards	132.34	126.51	121.01	131.47
71	Oaknoll	56.73	54.02	55.85	58.29
72	Fields of Magnolia	114.76	110.49	98.94	104.82
73	Pleasant Hill Farms	106.85	103.30	100.02	101.96
74	Chimney Hill	54.30	51.78	53.58	55.92
75	Dykes Branch	96.69	92.99	86.05	90.94
76	Crystal Creek	72.89	68.57	71.35	74.73

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name				
77	Meadowbrook Acres	41.73	39.89	41.12	42.25
78	Village of Wild Quail	53.15	50.72	52.34	66.70
79	Hunters Ridge	61.28	58.17	60.28	63.08
80	Maplehurst	81.00	75.87	79.18	83.08
81	Doe Run	124.45	120.34	106.14	115.09
83	Cardinal Hills	66.26	63.10	65.35	68.39
84	Rolling Meadows	55.50	51.74	53.60	55.88
85	Village Drive	54.94	53.53	55.16	57.68
86	Twelve Oaks	146.36	146.26	146.26	146.26
87	Carlisle Village I, II, III	45.60	43.54	46.56	47.53
88	Planters Woods	54.86	52.24	54.18	56.56
89	Garrison Lake West/Fairway	64.96	62.30	64.41	67.41
90	Traybern	120.12	115.92	107.72	97.30
92	Wynn Wood	128.36	123.94	116.58	113.45
93	Mt. Vernon Estates	96.83	93.24	83.05	89.97
94	Jacksons Ridge	110.52	112.56	95.95	104.98
95	Planters Run	70.81	68.55	61.68	65.99
96	Pleasant Valley	66.22	63.01	65.30	68.32
97	Stag Crossing	52.79	55.52	55.14	57.52
98	Fernwood	86.19	87.38	75.47	82.39
99	Burtonwood Village	56.46	53.71	55.59	58.11
100	Chestnut Ridge	59.44	59.44	56.45	61.77
101	Lakeshore Village	52.57	49.72	51.41	53.83
102	Pheasant Pointe II	54.17	52.37	54.21	56.94
103	Brenford Station	46.41	44.29	45.75	47.71
104	Rockland Hills	54.12	51.52	53.29	55.67
105	Greenview/Highview Acr.	105.15	105.13	105.13	105.13
106	Grand Oaks	80.70	80.70	80.70	80.70
107	Rockland West	59.08	56.74	58.69	61.23
108	Derbywood	115.79	111.97	98.15	107.85
109	Otter Run	61.37	58.29	60.39	63.19
110	Twin Willows	52.03	49.53	51.24	53.52
111	Grandview Meadows	132.34	128.07	113.43	123.27
112	Quail Landing	113.40	109.78	97.81	105.25
113	Riverside	123.99	119.91	106.80	115.21
114	Wicksfield	68.99	67.50	68.51	69.83
115	Stonewater Creek	73.70	70.06	72.60	76.16
118	Weatherstone Crossing	130.02	105.18	125.00	106.28
120	Chestnut Ridge Sec 2	58.13	55.09	57.14	59.78
121	Pine Ridge	46.96	44.86	46.38	48.45
122	Heritage Trace	49.04	42.31	45.87	47.73
123	Providence Hill	60.45	57.32	59.46	62.24
124	Stone Ridge	82.39	82.34	82.34	82.34
126	Country Field	135.55	125.98	124.32	113.04
127	Pinehurst Village	46.64	46.03	47.47	54.38

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name				
128	Laureltowne	38.37	36.90	37.21	38.80
129	Point Landing	35.95	28.98	40.08	46.00
130	Harmony Hill	69.26	66.92	62.63	60.55
131	The First Tenth	95.10	94.82	94.82	94.82
132	Estates at Wild Quail	178.47	174.26	179.32	187.32
133	Longacre Village	66.89	91.98	86.19	87.52
134	Whitetail Run	89.45	102.42	93.94	89.94
135	Brenford Woods	33.75	32.53	33.38	34.58
136	Hampton Hills	231.83	221.33	214.94	221.87
137	Jockey Hollow	40.15	36.92	39.06	44.45
138	Satterfield	106.92	67.78	69.99	117.25
139	Spring Meadow	29.14	27.35	28.34	28.69
140	Meadows at Chestnut Ridge	39.40	37.81	38.88	40.31
141	Townsend Fields	50.82	48.52	50.00	51.87
142	Massey's Mill	37.87	66.43	52.16	46.32
143	Olde Field Village	37.87	40.60	37.53	36.79
144	Breeders Crown Farm	90.72	91.99	79.33	86.46
145	Courseys Point	33.59	36.34	37.45	39.14
146	Garrison Circle	43.76	41.46	42.94	44.70
147	Rsrv Chestnut Ridge	55.97	54.71	48.38	66.38
149	Timber Mills	38.56	36.91	38.04	39.52
150	Pintail Point	124.05	121.21	123.19	125.83
151	Champions Club Johnathans Landing	45.06	38.52	42.05	39.71
152	Roesville Estates	47.04	44.94	46.42	48.32
153	Barrett Farms	132.15	127.65	113.25	123.18
156	Mount Friendship	28.50	85.08	107.53	86.12
157	Village of Eastridge	66.30	68.30	69.17	66.49
158	Willowwood	38.33	37.77	38.97	39.49
161	Hazel Farm	170.91	152.00	155.00	157.65
163	Pickering Point	39.42	37.87	38.88	43.11
164	Quail's Nest	85.13	82.35	73.96	78.97
165	Hunters Run	188.10	181.79	159.58	174.86
166	Lynnwood Village	108.38	107.52	92.36	101.72
167	Dogwood Meadows	44.62	42.61	43.99	45.83
168	Dickinson Creek	98.88	98.10	92.00	45.89
169	Village of Noble Pond	87.11	97.50	91.90	103.09
170	East Bay Point	156.00	152.53	138.29	144.72
171	Wood Field	59.43	55.29	57.88	60.41
172	Willow Grove	133.75	130.77	116.98	127.56
173	Robin Hill	70.05	66.64	69.04	60.86
175	Fox Hollow	36.00	34.48	43.59	47.56
176	Victoria Meadows	111.85	114.09	95.57	106.94
177	Green Hill Estates	120.48	89.03	101.50	79.43
178	Alexanders Village	18.63	58.71	39.78	40.63
179	Derby Shores	132.87	111.00	108.66	117.28
180	Hidden Brook	58.83	25.92	31.46	49.53
181	Forty Nine Pines	-	-	38.83	38.83
182	Danfield Estates	-	-	96.24	91.13

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 144 active Trash Collection Districts. The Fiscal Year 2021 budget projects approximately 15,462 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 - 2021 for districts without yard waste is \$284.50 and \$312.50 with yard waste.

Expenses: Trash Collection Fund

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Operational Insurance	538	476	500	500
Indirect Costs	50,800	52,300	52,900	52,900
Administrative Services	150,956	137,180	140,500	148,900
Office Supplies	334	372	500	100
Operating Supplies	130	70	1,000	200
Furniture & Equipment	408	-	1,800	-
Legal & Contractual Services	4,116	1,252	500	500
Utilities	-	480	-	1,000
Vehicle Expenses	3,004	3,774	4,500	3,500
Miscellaneous	329	169	500	500
Trash Collection	3,979,804	4,155,549	3,725,000	3,834,100
Capital Expenditures	74,832	92,666	661,800	679,900
Total	\$ 4,265,251	\$ 4,444,288	\$ 4,589,500	\$ 4,722,100

Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2021	Yard Waste	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name						
1	Briar Park	141	Y	44,062	44,062	44,100	44,100
2	Kent Acres	139	Y	43,438	43,438	43,400	43,400
3	Rodney Village	396	Y	123,750	123,750	123,800	123,800
4	Capitol Park	204	Y	64,062	63,750	63,800	63,800
5	Taylor Estates	53	Y	16,563	16,563	16,600	16,600
6	Richardson Estates	37	Y	11,562	11,562	11,600	11,600
7	Woodland Beach	60	N	17,070	17,070	17,100	17,100
8	Moore's Lake	564	Y	176,146	176,250	176,300	176,300
9	South Old Mill Road	194	Y	60,443	60,625	60,600	60,600
10	Northridge Trailer Park	123	Y	38,438	38,438	38,400	38,400
11	Brookdale	60	Y	18,750	18,750	18,800	18,800
12	S Dover Manor	314	Y	97,812	97,812	97,800	98,100
14	Star Hill	265	Y	82,458	82,500	82,500	82,800
15	Woodbury	62	N	17,639	17,639	17,600	17,600
16	Richardson Circle/Holly Circle	96	N	27,312	27,312	27,300	27,300
17	Orchard/Hillside/Cntrbry Trails	136	N	38,692	38,692	38,700	38,700
18	Felton Heights	85	Y	26,250	26,250	26,300	26,600
19	Royal Grant	222	Y	69,010	69,062	69,100	69,300
20	Generals Greene	96	Y	30,000	30,000	30,000	30,000
24	Eagles Nest	103	Y	32,187	32,187	32,200	32,200
25	Old Mill Acres II	87	Y	27,188	27,188	27,200	27,200
27	Hidden Acres	95	Y	29,687	29,687	29,700	29,700
28	Brighton Place/Windy Way	54	Y	16,875	16,875	16,900	16,900
29	Hickory Dale	209	Y	65,000	65,052	65,000	65,300
30	Cypress Gardens	114	Y	35,625	35,625	35,600	35,600
31	DuPont Manor	72	Y	22,500	22,500	22,500	22,500
32	Garrisons Lake I	86	Y	26,875	26,875	26,900	26,900
33	Lakewind	72	N	20,484	20,484	20,500	20,500
34	Woodshaven	145	Y	45,313	45,313	45,300	45,300
35	Hazelwood	40	Y	12,500	12,500	12,500	12,500
36	Hunters Point	86	Y	26,875	26,875	26,900	26,900
37	Artis Drive	61	N	17,354	17,354	17,400	17,400
38	North Magnolia	249	Y	77,161	77,188	77,200	77,800
39	Brookfield	148	Y	46,250	46,250	46,300	46,300
40	Bakers Choice	55	Y	17,187	17,187	17,200	17,200
41	Stonegate	180	Y	56,250	56,250	56,300	56,300
43	Green Briar	32	Y	10,000	10,000	10,000	10,000
44	Wild Quail	178	Y	55,313	55,313	55,300	55,600
45	Messina Hill	49	Y	15,313	15,313	15,300	15,300
46	South Camden	151	Y	47,188	47,188	47,200	47,200
47	Persimmon Lane	57	N	16,216	16,216	16,200	16,200
48	Sandy Hills	176	Y	55,000	55,000	55,000	55,000
49	Pleasant Woods	27	N	7,397	7,397	7,400	7,700
50	West Magnolia	50	N	14,225	14,225	14,200	14,200
51	Normansmeade	59	Y	18,438	18,438	18,400	18,400

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

Trash Collection District		Number of Customers Estimated for FY 2021	Yard Waste	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name						
52	Foxhall/Courtside	34	N	9,673	9,673	9,700	9,700
53	Winmil	32	Y	10,000	10,000	10,000	10,000
54	Winding Ridge	45	Y	14,062	14,062	14,100	14,100
56	Riverview Estates	227	Y	70,365	70,677	70,600	70,900
57	Jonathans Landing	199	Y	52,786	54,479	55,300	62,100
58	Misty Pines	64	Y	20,043	20,000	20,000	20,000
61	Carlisle Village IV	63	Y	19,687	19,687	19,700	19,700
63	Church Creek	135	Y	40,755	41,328	41,300	42,100
64	Meadow Ridge	30	Y	9,375	9,375	9,400	9,400
65	Beaver Runne II	72	Y	22,500	22,500	22,500	22,500
66	Magnolia Meadows	70	Y	21,875	21,875	21,900	21,900
67	Moore's Meadows	134	Y	39,375	40,156	40,300	41,800
68	The Orchards	173	Y	50,807	52,005	52,800	54,000
69	Bowers Beach	118	Y	36,875	36,875	36,900	36,900
70	Baileys	42	N	11,949	11,949	11,900	11,900
71	Oaknoll	69	Y	21,562	21,562	21,600	21,600
72	Fields of Magnolia	51	Y	15,938	15,938	15,900	15,900
73	Pleasant Hill Farms	96	Y	30,000	30,000	30,000	30,000
74	Chimney Hills	221	Y	69,062	69,062	69,100	69,100
78	Village of Wild Quail	77	Y	24,063	24,063	24,100	24,100
79	Hunters Ridge	65	Y	20,312	20,312	20,300	20,300
81	Doe Run	31	N	8,820	8,820	8,800	8,800
82	St. Jones Commons	143	Y	44,687	44,687	44,700	44,700
83	Cardinal Hills	69	Y	21,563	21,563	21,600	21,600
84	Rolling Meadows	85	Y	26,562	26,562	26,600	26,600
86	Twelve Oaks	42	Y	13,125	13,125	13,100	13,100
88	Planters Woods	100	Y	31,250	31,250	31,300	31,300
90	Traybern	43	Y	13,438	13,438	13,400	13,400
91	Frederica West	53	N	15,078	15,078	15,100	15,100
92	Wynn Wood	182	Y	56,875	56,875	56,900	56,900
93	Mount Vernon Estates	78	N	22,191	22,191	22,200	22,200
94	Jacksons Ridge	52	N	14,794	14,794	14,800	14,800
95	Planters Run	80	N	22,760	22,760	22,800	22,800
96	Pleasant Valley	40	N	11,380	11,380	11,400	11,400
97	Stag Crossing	44	N	12,518	12,518	12,500	12,500
98	Fernwood	73	N	20,769	20,769	20,800	20,800
99	Burtonwood Village	96	Y	30,000	30,000	30,000	30,000
100	Chestnut Ridge	92	N	26,174	26,174	26,200	26,200
101	Lakeshore Village	459	Y	143,437	143,437	143,400	143,400
102	Pheasant Pointe II	61	Y	19,063	19,063	19,100	19,100
103	Brenford Station	207	Y	63,568	63,802	63,800	64,700
104	Rockland Hills	78	Y	23,958	24,297	24,400	24,400
106	Grand Oaks	95	Y	29,687	29,687	29,700	29,700
107	Rockland West	45	Y	12,803	12,803	14,100	14,100
109	Otter Run	53	N	15,078	15,078	15,100	15,100
110	Twin Willows	153	Y	47,834	47,813	47,800	47,800
111	Grandview Meadows	55	N	15,363	15,434	15,400	15,600

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

Trash Collection District		Number of Customers Estimated for FY 2021	Yard Waste	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name						
112	Quail Landing	83	Y	18,094	18,464	18,800	25,900
113	Riverside	82	Y	25,308	25,312	25,300	25,600
114	Wicksfield	199	Y	61,562	61,771	61,900	62,100
115	Stonewater Creek	35	N	9,839	9,957	10,000	10,000
116	Wolf Creek	31	N	7,961	8,488	8,500	8,800
117	Irish Hill	105	Y	32,814	32,814	32,800	32,800
118	Weather Stond Crossing	63	Y	13,151	16,823	17,200	19,600
122	Heritage Trace	169	Y	44,448	47,812	48,400	52,800
123	Provience Hills	28	Y	8,437	8,490	8,400	8,700
126	Country Field	60	Y	18,750	18,750	18,800	18,800
127	Pinehurst Village	146	N	37,028	38,953	39,000	41,500
128	Laureltowne	111	Y	29,079	31,849	32,800	34,700
129	Point Landing	111	Y	26,714	29,375	29,700	34,600
130	Harmony Hill	22	N	4,718	5,121	5,100	6,300
132	Estates at Wild Quail	55	N	12,162	13,324	13,400	15,600
133	Longacre Village	233	N	65,449	65,719	65,700	66,300
135	Brenford Woods	110	Y	34,396	34,375	34,400	34,400
136	Hampton Hills	41	Y	12,812	12,812	12,800	12,800
137	Jockey Hollow	160	Y	38,750	44,166	45,000	50,000
138	Satterfield	156	N	34,206	38,028	38,700	44,400
139	Spring Meadow	244	N	69,418	69,418	69,400	69,400
140	Meadows at Chestnut Rdg.	118	Y	36,875	36,875	36,900	36,900
141	Townsend Fields	58	N	11,783	14,059	14,200	16,500
142	Massey's Mill	18	Y	-	-	-	5,600
143	Olde Field Village	105	N	11,114	18,659	19,900	29,900
144	Breeders Crown Farms	63	Y	19,687	19,687	19,700	19,700
145	Coursey's Pointe	84	Y	20,443	25,599	26,300	26,300
147	Reserve at Chestnut Ridge	407	Y	103,172	116,953	118,400	127,200
149	Timber Mills	86	N	24,467	24,467	24,500	24,500
150	Pintail Point	38	Y	-	3,958	11,900	11,900
151	Champions Club	254	N	56,075	63,586	65,700	72,300
152	Roesville Estate Sec 1 & 2	56	Y	17,500	17,500	17,500	17,500
153	Barrett Farm	40	N	11,128	11,380	11,400	11,400
155	Deer Meadows	42	Y	13,125	13,125	13,100	13,100
156	Mount Friendship	1	Y	-	-	-	300
157	Village of Eastridge	139	N	29,957	34,733	36,400	39,500
158	Willowwood	326	N	73,533	78,807	79,700	92,700
159	Plymouth Place	13	N	1,707	2,063	2,300	3,700
161	Hazel Farms	184	N	46,036	50,309	51,200	52,300
163	Pickering Pointe	48	Y	15,000	15,000	15,000	15,000
164	Quails's Nest	64	Y	-	8,307	20,000	20,000
165	Hunters Run	38	N	8,145	10,408	10,800	10,800
166	Lynnwood Village	34	N	8,037	9,009	9,100	9,700
167	Dogwood Meadows	68	N	13,314	16,406	16,800	19,300
168	Dickinson Creek	58	N	9,128	12,874	13,400	16,500
169	Village of Noble Pond	249	N	50,640	58,607	61,500	70,800
170	East Bay Point	38	Y	10,764	10,811	11,900	11,900
173	Robin Hill	18	Y	5,625	5,625	5,600	5,600
177	Green Hill Farms	44	Y	7,365	11,094	11,600	13,800
178	Alexanders Village	48	Y	15,000	15,000	15,000	15,000
180	Hidden Brook	68	Y	2,938	11,380	12,800	21,300
181	Forty Nine Pines	3	Y	-	-	-	900
Grand Total		15,462		4,419,351	4,545,083	4,589,500	4,722,100

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

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

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

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 33 active Storm-water Maintenance Districts. The Fiscal Year 2021 budget projects approximately 3,339 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 2021	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name					
1	Deer Meadows	42	1,176	1,176	1,200	1,200
2	Brenford Woods	110	3,080	3,080	3,100	3,100
3	Moore's Meadows	100	2,800	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	1,288	1,288	1,300	1,300
12	Misty Pines	56	1,568	1,568	1,600	1,600
13	Brenford Station	217	6,076	6,076	6,100	6,100
14	Burtonwood Village	96	2,688	2,688	2,700	2,700
15	Garrison Lake Green	313	8,764	8,764	8,800	8,800
16	Victoria Meadows	21	588	588	600	600
17	Breeders Crown Farms	63	1,764	1,764	1,800	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	1,064	1,100	1,100
21	Planters Woods	100	-	4,300	2,800	2,800
22	Paradise Ridge	40	-	1,120	1,100	1,100
23	Lakeshore Village	352	-	-	19,700	9,900
24	Hunters Ridge	65	-	-	3,600	1,800
25	Wynn Wood I & II	182	-	-	9,700	5,100
26	County Lake	37	-	-	2,100	1,000
27	Riverview Estates	165	-	-	-	4,600
28	Woodfield	226	-	-	-	6,300
29	Pickering Point	48	-	-	-	1,300
30	Hidden Creek	68	-	-	-	1,900
31	Fist Tenth	15	-	-	-	400
32	Fox Hollow	59	-	-	-	3,300
33	West Shore I & II	80	-	-	-	4,500
Sub-Total - Residential		3,339	53,256	58,676	92,500	97,500

Stormwater Management - Commercial		Number of Billed Units Estimated for FY 2021	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
#	Name					
WC18	Four Seasons	68	1,652	2,210	2,200	2,200
Sub-Total Commercial		68	1,652	2,210	2,200	2,200

Other Income	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Interest Income	-	2,237	-	2,000
Sub-Total Other Income	\$ -	\$ 2,237	\$ -	\$ 2,000
Total Income	54,908	63,123	94,700	101,700

Expenses: Storm-water Maintenance

Departmental Expenses	Actual FY 2018	Actual FY 2019	Amended FY 2020	Adopted 2021
Administrative Services	3,966	4,454	7,200	9,600
Operational Expenses	2,012	4,802	67,400	62,300
Capital Expenditures	-	-	20,100	29,800
Total	\$ 5,978	\$ 9,256	\$ 94,700	\$ 101,700

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 7/1/20, 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 2018	Actual FY 2019	Amended FY 2020	Adopted FY 2021
Beginning Fund Balance	\$ 528,281	\$ 1,445,267	\$ 1,370,959	\$ 1,370,959
Revenues				
Employer Contributions Medical Premiums	4,677,703	4,407,278	4,909,700	5,185,300
Employer Contributions Dental	144,739	146,450	167,000	163,400
OPEB Contribution	868,276	1,178,490	1,462,000	1,422,800
Employee Contributions Medical	608,931	560,926	628,100	666,200
Employee Contributions Dental	66,295	78,208	74,800	73,900
Retiree Contributions Medical	29,957	41,237	35,600	33,800
Retiree Medigap Contributions	34,044	31,775	33,100	35,500
Retiree Contributions Dental	18,892	25,131	22,000	26,500
Medicare Part D	36,877	35,326	20,000	16,000
Interest Income	8,179	22,603	22,300	6,000
Total	\$ 6,493,893	\$ 6,527,424	\$ 7,374,600	\$ 7,629,400
Expenses				
Medical Insurance Premiums Employees	3,851,342	4,321,318	4,886,800	5,204,500
Medical Insurance HRA Employees	495,386	727,244	667,800	647,000
Medical Insurance Premiums Retirees	244,661	317,264	76,400	335,900
Medigap Insurance Premiums Retirees	677,802	941,573	1,183,700	1,114,500
Medical Insurance HRA Retirees	51,657	36,397	270,600	41,800
Claims - Dental	227,216	235,867	263,800	263,800
Reimbursables	190	315	200	200
Administration Fees	21,531	16,661	17,000	17,000
Trustee Fees	2,907	3,593	2,300	2,600
Contractual	4,215	1,500	6,000	2,100
Total	\$ 5,576,907	\$ 6,601,732	\$ 7,374,600	\$ 7,629,400
Estimated Ending Fund Balance	\$ 1,445,267	\$ 1,370,959	\$ 1,370,959	\$ 1,370,959



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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 have one percent (1%) of their base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010 and December 31, 2019 shall have three percent (3%) of base salary over \$6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020 shall have five percent (5%) of base salary over \$6,000 deducted over 26 pay periods.

The annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, recommends a contribution of \$4,125,794 for Fiscal Year 2021. The budgeted General Fund portion of the Fiscal Year 2021 pension contribution is \$3,159,794 and the budgeted Sewer Fund portion is \$966,000.

Pension Fund Balance 6/30/18		\$ 41,639,400
Revenues 2019		
Investment Income	157,252	
Employee/Employer Contributions		
General Fund	2,310,982	
Sewer Fund	713,600	
Net Appreciation(Depreciation) in Fair Value of Investments	2,773,195	
Total		\$ 5,955,029
Expenditures 2019		
Pension Benefits	2,920,678	
Administration Costs	125,273	
Consultant	38,000	
Actuary Fees	35,198	
Foreign Tax	180	
Total		\$ 3,119,329
Fund Balance 6/30/2019		\$ 44,475,100

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 Howard E. Nyhart Co, in compliance with GASB 74/75, recommends a contribution of \$2,735,837 to the Kent County OPEB Fund. The budgeted General Fund liability for Fiscal Year 2021 is \$2,094,737 and the budgeted Sewer Fund liability is \$641,100.

***These contributions will be updated in the Fiscal Year 2021 Adopted Budget.**

Other Post Employment Benefits Fund Balance 6/30/18		\$ 17,332,823
Revenues 2019		
Investment Income	540,341	
Employee/Employer Contributions		
General Fund	1,044,233	
Sewer Fund	322,400	
Net Appreciation(Depreciation) in Fair Value of		
Investments	296,573	
Total		\$ 2,203,547
Expenditures 2019		
Retirement Benefits	1,192,265	
Administration Costs	13,004	
Total		\$ 1,205,269
Fund Balance 6/30/2019		\$ 18,331,101

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