

Kent County Levy Court

LEVY COURT COMMISSIONERS

Hon. Terry L. Pepper, President

Hon. Allan F. Angel, Vice President

Hon. Eric L. Buckson

Hon. Jeffrey W. Hall

Hon. Glen M. Howell

Hon. H. Joanne Masten

Hon. George “Jody” Sweeney

Michael J. Petit de Mange,
County Administrator

Fiscal Year 2022 Budget

SERVING KENT COUNTY WITH PRIDE

KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2022
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. Terry L. Pepper, President

Hon. Allan F. Angel, Vice President
Hon. Eric L. Buckson
Hon. Jeffrey W. Hall

Hon. Glen M. Howell
Hon. H. Joanne Masten
Hon. George "Jody" Sweeney

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

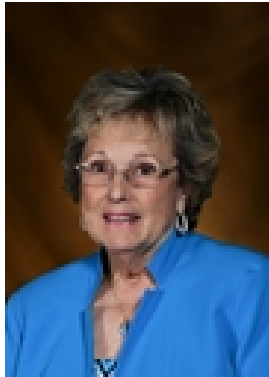
Our County organization facilitates the achievement of these obligations. Staffing levels are established to satisfy the requirements and provide prompt response to requests for service.

KENT COUNTY LEVY COURT COMMISSIONERS

Hon. H. Joanne Masten
1st Levy Court District

344 West South St.
Smyrna, DE 19977

(302) 270-1747



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
Vice President
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

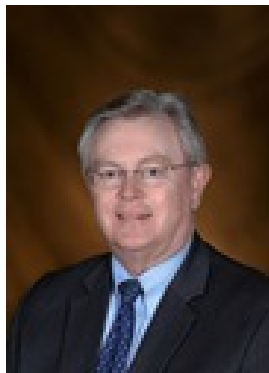
(302) 632-8832



Hon. Terry L. Pepper
President
At Large








104 Captain Davis Dr.
Camden-Wyoming, DE
19934

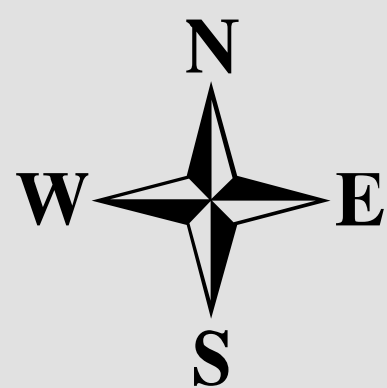
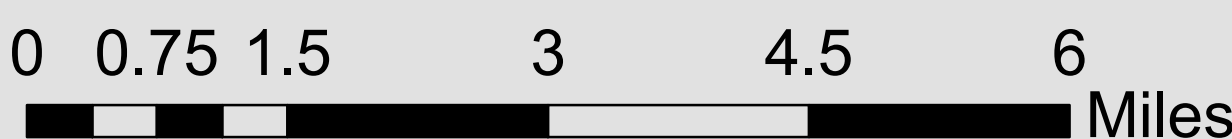
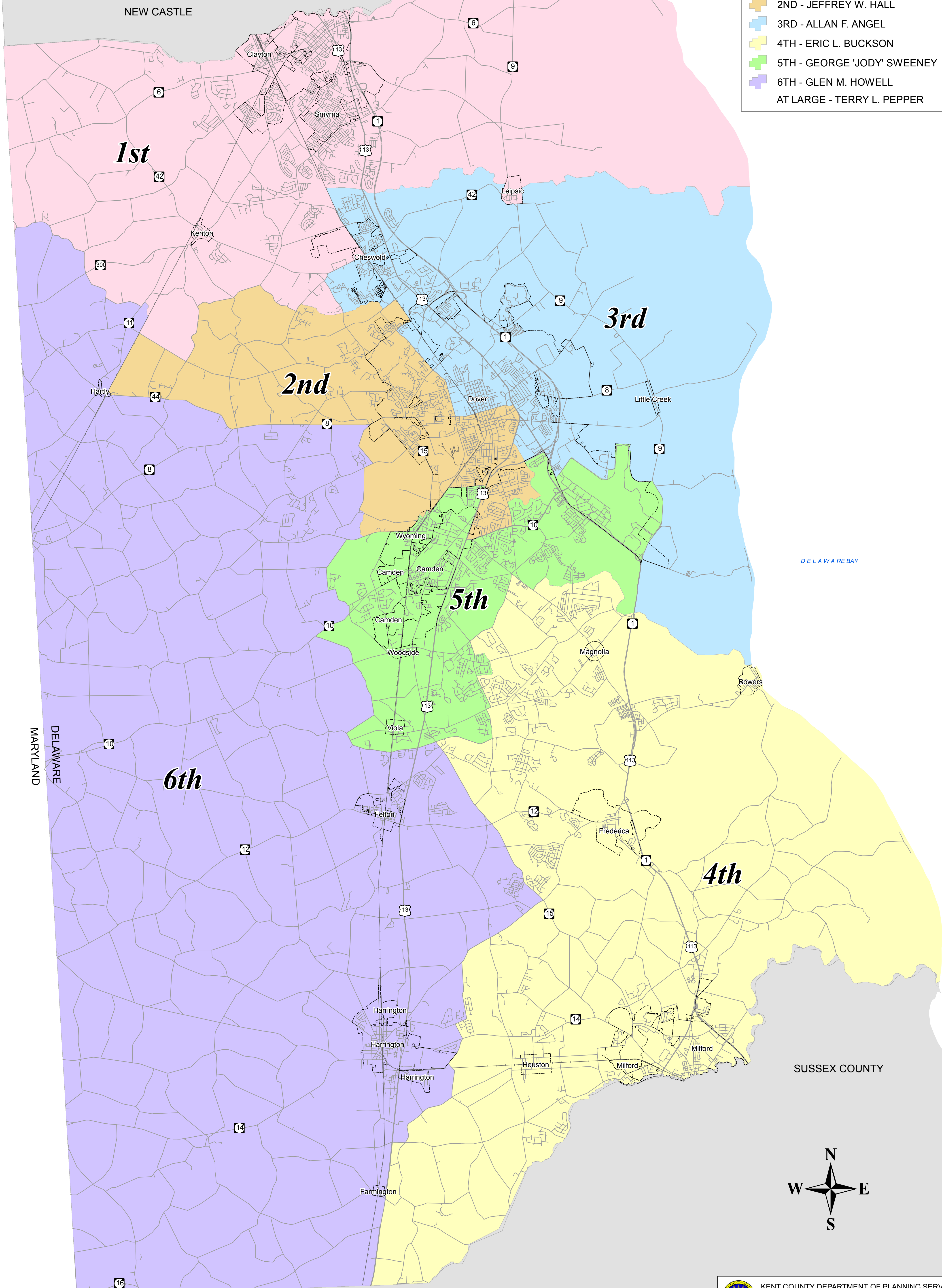
(302) 612-0241



Kent County, DE
Levy Court Districts

Levy Court Districts

-  1ST - JOANNE MASTEN
-  2ND - JEFFREY W. HALL
-  3RD - ALLAN F. ANGEL
-  4TH - ERIC L. BUCKSON
-  5TH - GEORGE 'JODY' SWEENEY
-  6TH - GLEN M. HOWELL
-  AT LARGE - TERRY L. PEPPER



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INTRODUCED BY: Joanne Masten
DATE INTRODUCED: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

ORDINANCE 21-03

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2021.

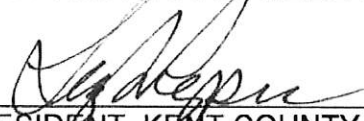
THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2022 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, 2021 and ending June 30, 2022. The "Kent County Levy Court Fiscal Year 2022 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 27th DAY OF April 2021

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, 2021, and ending June 30, 2022.

**KENT COUNTY LEVY COURT
FISCAL YEAR 2022 BUDGET
FOR THE LIBRARY TAX DISTRICT**

Proposed Property Tax Revenue	\$ 715,000 =====
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Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$ 715,000 =====

Exhibit A

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTED DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

ORDINANCE 21-04

An Ordinance adopting the annual operating budget of Kent County, Delaware for the fiscal year beginning July 1, 2021

WHEREAS, The Kent County Levy Court Fiscal Year 2022 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 2022 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.

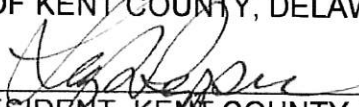
NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. The Kent County Levy Court Fiscal Year 2022 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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.

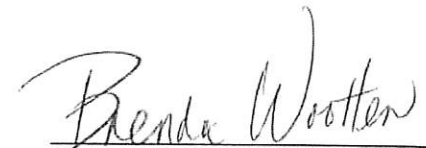
Section 3. If any section, paragraph, sentence, clause, or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall continue in full force and effect; and to this end, the provisions of this Ordinance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

ADOPTED BY LEVY COURT
OF KENT COUNTY, DELAWARE



PRESIDENT, KENT COUNTY LEVY COURT
THIS 27th DAY OF April, 2021

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2022 Budget, for the fiscal year beginning on July 1, 2021, and ending June 30, 2022.

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

RESOLUTION 3867

FY 2022 PROPERTY TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2022 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, 2021, 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.

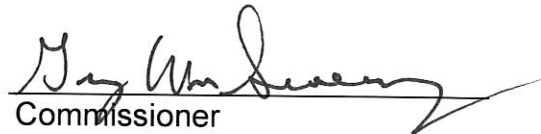
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

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 27th day of April, A.D. 2021.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



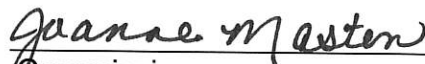
President, Kent County Levy Court




Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3867

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

RESOLUTION 3868
FY 2022 OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the OLD MILL ACRES SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2022 to be 4.4 cents.

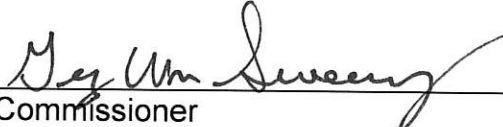
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



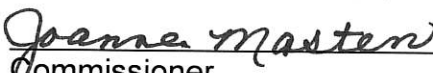
President, Kent County Levy Court



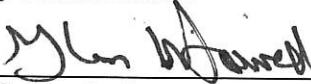
Vice-President




Commissioner




Commissioner



Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

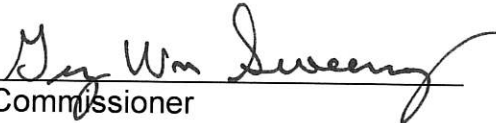
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2021, 4.4 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their 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 27th day of April, A.D. 2021.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



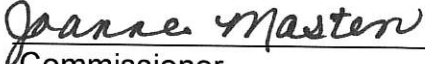
President, Kent County Levy Court




Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

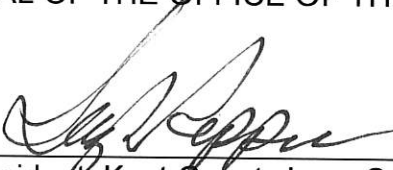
Reference: Resolution 3868

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

**RESOLUTION 3869
FY 2022 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 2022 to be 5.7 cents.

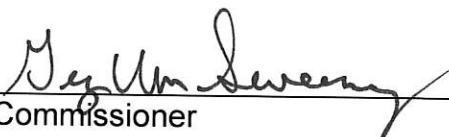
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



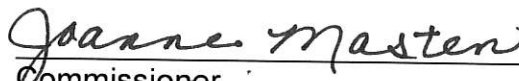
President, Kent County Levy Court



Vice-President



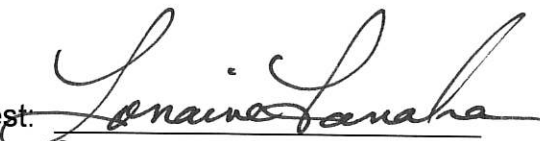
Commissioner



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:

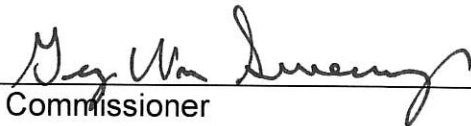
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2021, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 27th day of April, A.D. 2021.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



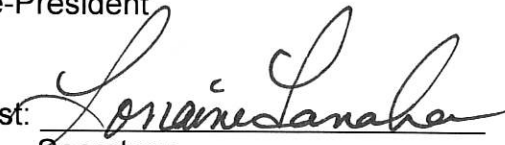
Commissioner



Vice-President



Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3869

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April, 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

**RESOLUTION 3874
FY 2022 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 2022 to be 6.5 cents.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



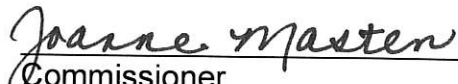
President, Kent County Levy Court



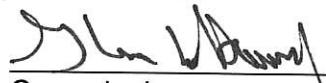
Vice-President




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, 2021, 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 27th day of April, A.D. 2021.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT

[Signature]
President, Kent County Levy Court

[Signature]
Commissioner

[Signature]
Vice-President

[Signature]
Commissioner

Attest: *[Signature]*
Secretary

[Signature]
Commissioner

[Signature]
Commissioner

[Signature]
Commissioner

Reference: Resolution 3874

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

RESOLUTION 3870

KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2022 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.

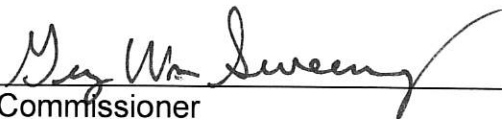
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



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:

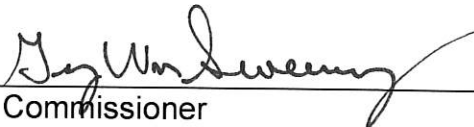
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2021, \$2.58 as a rate upon every One Thousand Gallons (1,000) of sewage transmitted into 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 27th day of April, A.D. 2021.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



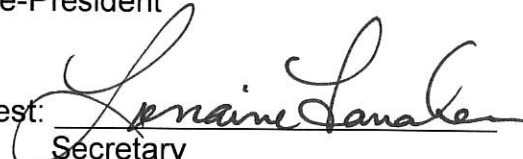
Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3870

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

RESOLUTION 3871

FY 2022 LIBRARY TAX DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2022 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT




VICE-PRESIDENT



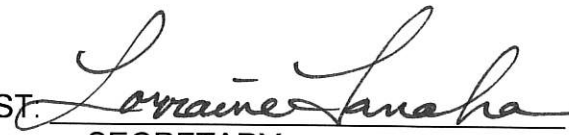
COMMISSIONER



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:

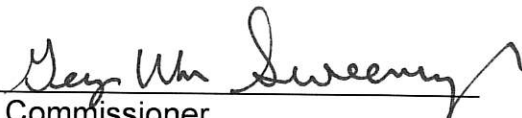
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Library District taxes payable to Kent County for the year beginning July 1, 2021, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective 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 27th day of April, A.D. 2021.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



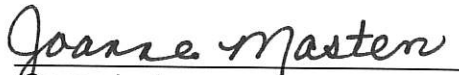
President, Kent County Levy Court



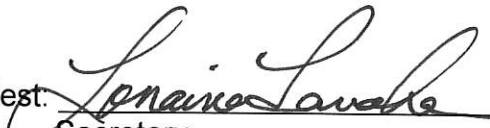
Commissioner



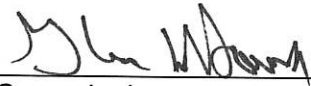
Vice-President




Commissioner

Attest: 


Secretary



Commissioner



Commissioner



Commissioner

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

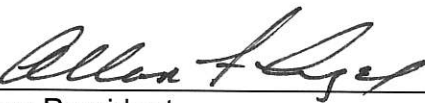
**RESOLUTION 3872
FY 2022 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2022 to be 7.75 cents.

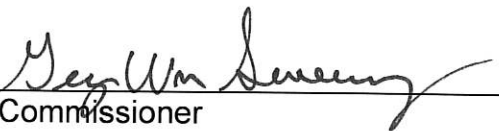
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



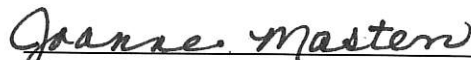
President, Kent County Levy Court



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:

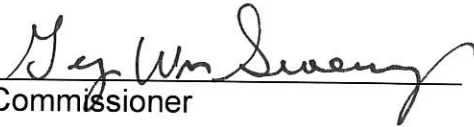
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Milford Library District taxes payable to Kent County for the year beginning July 1, 2021, 7.75 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; 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 27th day of April, A.D. 2021.

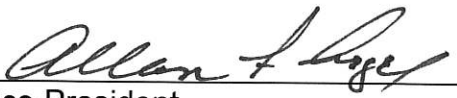
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



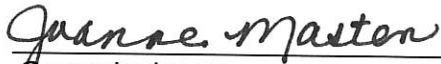
President, Kent County Levy Court



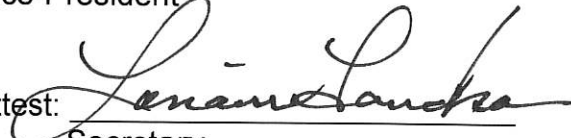
Commissioner



Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3872

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 13, 2021
PUBLIC HEARING DATE: April 27, 2021
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 27, 2021
EFFECTIVE DATE: July 1, 2021

RESOLUTION 3873


**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, 2021.

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, 2021 annexed hereto for their sewage charges in arrears up to March 31, 2021 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.

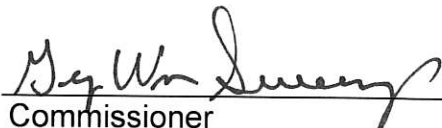
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

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 27th day of April, A.D. 2021.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



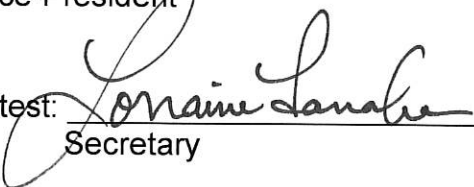
Commissioner




Vice-President



Commissioner

Attest: 

Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3873

KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 181,673 in the year 2021. 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 2022 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, 2021, shall be used as the rate for reimbursement for the first six months of the County's 2022 fiscal year and the GSA rate in effect as of January 1, 2022, 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 the prior calendar year. The contract expired on June 30, 2020 and negotiations for a successor agreement are underway.

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.) No shift differential is paid when an employee is absent from work. 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 \$34,091 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 \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 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. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance 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 7/1/2021, 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 7/1/2021, 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 Fiscal Year 2022's annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, was not available at the time this budget was prepared. This Adopted Budget reflects the Fiscal Year 2021's recommended contribution of \$4,125,794 to the Kent County Employee Pension Fund. The budgeted General Fund portion of the Fiscal Year 2022 pension contribution is \$3,176,394 and the budgeted Sewer Funds portion is \$949,400.

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 \$2,514,908 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2022. However, the Commissioners have opted to maintain the same contribution as Fiscal Year 2021's contribution of \$2,735,937. This Adopted Budget reflects the General Fund contribution for Fiscal Year 2022 as \$2,092,237 and the Sewer Fund contribution as \$643,700.
- 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, 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 2022.

- 24) Effective July 1, 2021, funds have been included to implement the recommendations of the Classification, Compensation & Benefits Study, completed by Management Advisory Group International Inc. dated March 13, 2020. The official pay plan grades and steps shall be restructured to reflect the new pay classifications system design as applicable and existing employees and positions/new positions will be placed within their requisite grade and step as recommended by the Study consultant and reflect any pay/position adjustments occurring in Fiscal Year 2021. Such placement in the classification system shall further incorporate any reclassifications, wage adjustments and/or step increases approved since the Study was concluded and/or approved as part of the Fiscal Year 2022 budget review process. Staff shall endeavor to implement the Study recommendations as of July 1, 2021, provided necessary capacity exists within the current payroll system software and human resources.
- 25) Effective July 1, 2021, all classified and unclassified employees shall receive a two percent (2%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two percent (2%) 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) Effective July 1, 2021, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and 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 employee and unclassified employee with not more than one day less than three months, of County service shall not receive any step advancement. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 27) 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.
- 28) Funding has been included to increase the four (4) full-time positions in the Community Service Department, Libraries Division, from 35 hours a week to 40 hours a week.
- 29) Funding has been included in the Department of Community Services, Parks Division, for an additional Parks Worker I position (Grade 111)
- 30) Funding has been included in the Wills Office for an additional Will Clerk I (Grade 109).
- 31) Funding has been included to increase the three (3) full-time positions in the Planning Services Department, Community Development Block Grant section, from 35 hours a week to 40 hours a week.

- 32) Funding has been included, in the Administration Department, Office of Information Technology for an additional Programmer I position (Grade 118)
- 33) Funding has been included the Administration Department, Office of the County Administrator, for an Assistant County Administrator position (Grade 127).
- 34) A Building Codes Inspector III position has been defunded. The funding has been redirected to Contractual Services.
- 35) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys increases from \$180/hour to \$210/hour.
- 36) 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 and eligible staff. 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.
- 37) Kent County has purchased property located on Rt. 8 west of Dover as an additional Emergency Medical Services station which is expected to be operational in Fiscal Year 2022, 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 2022 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 2022 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 2022 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 2023 through fiscal year 2026. 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 2022 budget process:

Budget instructions distributed by County Administrator	September 15, 2020
Budget submissions due from Cost Center Managers	October 26, 2020
Finance review with Managers	October 26, 2020 through November 20, 2020
Administrator review with Cost Center Managers and Finance Staff	November 18, 2020 through January 15, 2021
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 2, 2021 March 9, 2021 March 16, 2021
Introduce Resolutions for budget hearing (Available for public review)	April 13, 2021
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	April 27, 2021
Budget takes effect	July 1, 2021

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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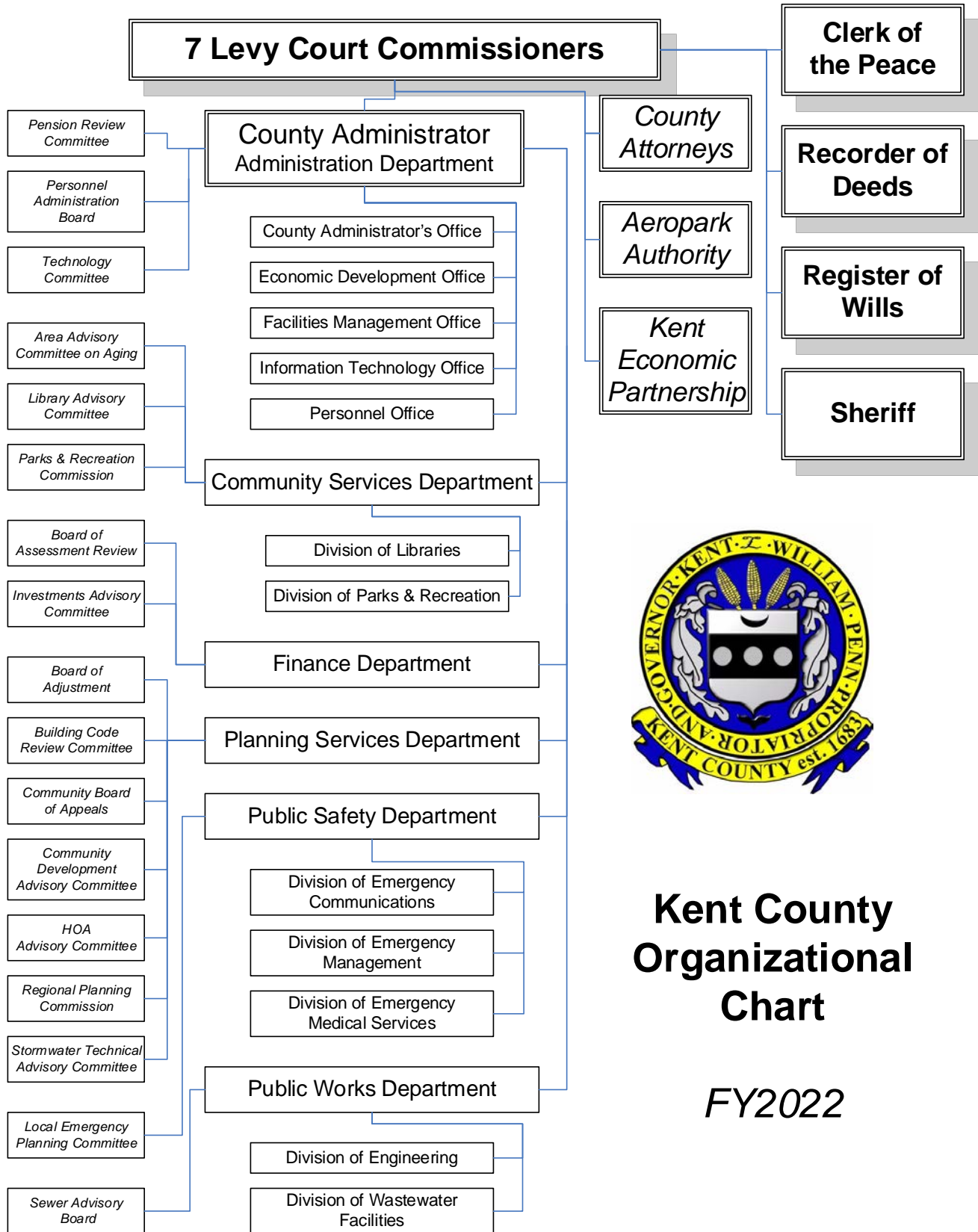
DEPARTMENTAL ORGANIZATION

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 2022 KCLC Organization Chart



Kent County Organizational Chart

FY2022

Position Summary

Cost Centers	FY 2020 Approved	FY 2021 Approved	FY 2022 Approved	FY 2022 Funded
Administration	45	45	47	47
General Administration	13	13	14	14
Economic Development	1	1	-	-
Personnel	4	4	4	4
Information Technology	13	13	15	15
Facilities Management	14	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	23	23
Administration	2	2	3	3
Library	7	7	6	6
Recreation	6	6	6	6
Parks	7	7	8	8
Planning Services	34	34	32	32
Administration	3	3	3	3
Geographic Info Systems	4	4	3	3
Inspections & Enforcement	17	17	16	16
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	23	23
Clerk Of Peace	3	3	3	3
Recorder of Deeds	6	6	6	6
Register Of Wills	5	5	6	6
Sheriff	8	8	8	8
Public Works	71	72	72	72
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	10	10	10
Grand Totals	303	304	306	306

All Funds Summary

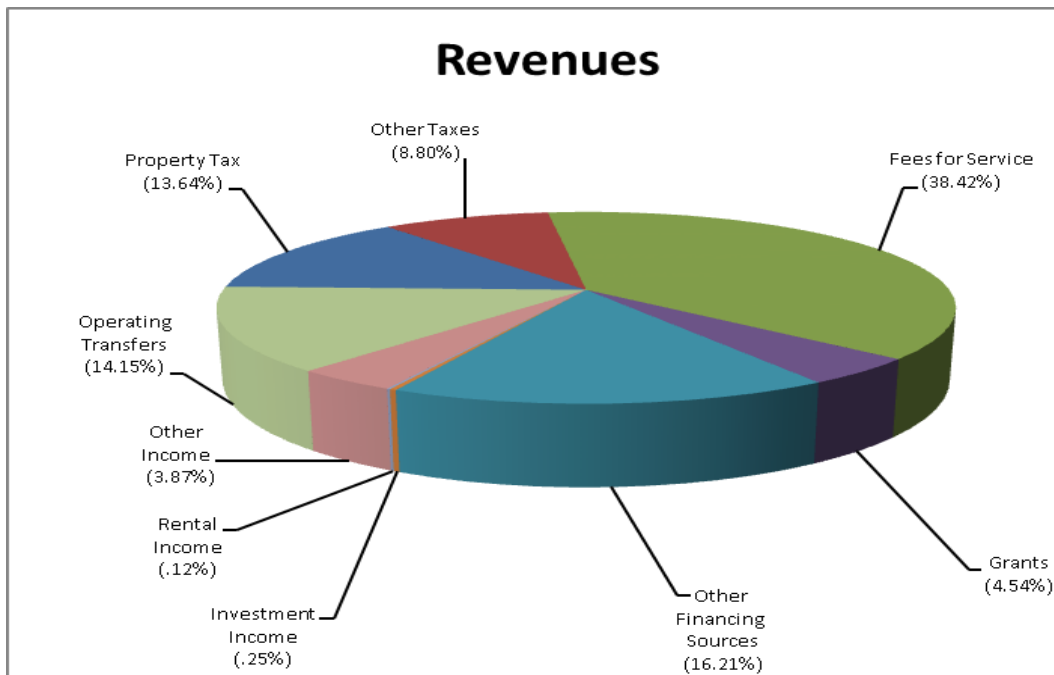
Fiscal Year 2022

Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 33,528,500	\$ 33,528,500	\$ -
Special Revenue			
Community Development Block Grant	1,480,800	1,480,800	-
FmHA Housing Preservation Grant	-	-	-
Capital Projects			
General Fund	2,110,400	2,110,400	-
AeroPark	23,900	23,900	-
Proprietary			
Enterprise			
Sewer	21,867,900	21,867,900	-
Sewer Capital Projects	21,205,108	21,205,108	-
Landfill	600	11,200	(10,600)
Street Lights	1,082,800	1,082,800	-
Trash Collection	5,124,200	5,124,200	-
Stormwater Maintenance	110,100	110,100	
Internal Service			
Medical Benefits Fund	7,983,900	7,983,900	-
Sub-Total			
Less: Interfund Transfers	(8,836,200)	(8,836,200)	-
Total	\$ 85,682,008	\$ 85,692,608	\$ (10,600)

Summary of Revenue – All Funds Combined

Revenues

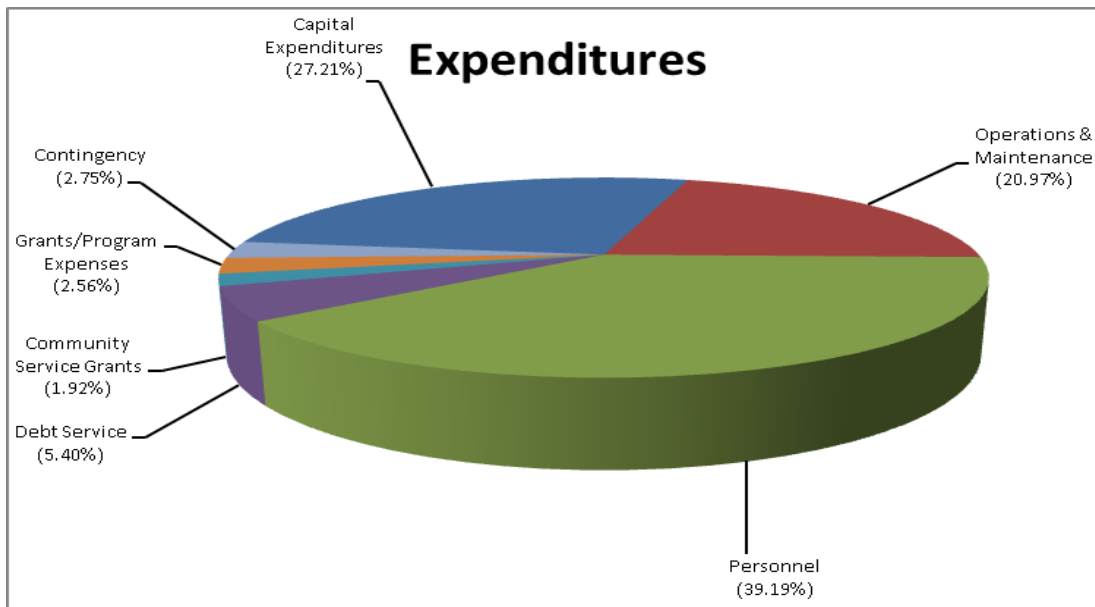
Property Tax	\$	11,689,000
Other Taxes		7,540,400
Fees for Service		32,917,500
Grants		3,886,200
Other Financing Sources		13,892,808
Investment Income		211,600
Rental Income		101,100
Other Income		3,317,200
Operating Transfers		12,126,200
Total	\$	85,682,008



Summary of Expenditures – All Funds Combined

Expenditures

Capital Expenditures	\$	23,315,508
Operations and Maintenance		17,967,900
Personnel		33,584,600
Debt Service		4,625,800
Community Service Grants		1,645,050
Grants/Program Expenses		2,193,750
Contingency		2,360,000
Total	\$	85,692,608





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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 2022 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 the prior calendar year. The contract expired on June 30, 2020 and negotiations for a successor agreement are underway.

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.) No shift differential is paid when an employee is absent from work. 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 \$34,091 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 \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 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. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance 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 7/1/2021, 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 7/1/2021, 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 Fiscal Year 2022's annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, was not available at the time this budget was prepared. Therefore, this budget reflects the Fiscal Year 2021's recommended contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2022. The budgeted General Fund portion of the Fiscal Year 2022 pension contribution is \$3,176,394 and the budgeted Sewer Funds portion is \$949,400

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 \$2,514,908 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2022. However, the Commissioners have opted to maintain the same contribution as Fiscal Year 2021 of \$2,735,937. This Adopted Budget reflects the General Fund contribution for Fiscal Year 2022 as \$2,092,237 and the Sewer Fund contribution as \$643,700.
- 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) Effective July 1, 2021, funds have been included to implement the recommendations of the Classification, Compensation & Benefits Study, completed by Management Advisory Group International Inc. dated March 13, 2020. The official pay plan grades and steps shall be restructured to reflect the new pay classifications system design as applicable and existing employees and positions/new positions will be placed within their requisite grade and step as recommended by the Study consultant and reflect any pay/position adjustments occurring in Fiscal Year 2021. Such placement in the classification system shall further incorporate any reclassifications, wage adjustments and/or step increases approved since the Study was concluded and/or approved as part of the Fiscal Year 2022 budget review process. Staff shall endeavor to implement the Study recommendations as of July 1, 2021, provided necessary capacity exists within the current payroll system software and human resources.

- 12) Effective July 1, 2021, all classified and unclassified employees shall receive a two percent (2%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two percent (2%) 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.
- 13) Effective July 1, 2021, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and 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 employee and unclassified employee with not more than one day less than three months, of County service shall not receive any step advancement. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 14) 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.
- 15) Funding has been included to increase the four (4) full-time positions in the Community Service Department, Libraries Division, from 35 hours a week to 40 hours a week.
- 16) Funding has been included in the Department of Community Services, Parks Division, for an additional Parks Worker I position (Grade 111)
- 17) Funding has been included in the Wills Office for an additional Will Clerk I (Grade 109).
- 18) Funding has been included to increase the three (3) full-time positions in the Planning Services Department, Community Development Block Grant section, from 35 hours a week to 40 hours a week.
- 19) Funding has been included, in the Administration Department, Office of Information Technology for an additional Programmer I position (Grade 118)
- 20) Funding has been included the Administration Department, Office of the County Administrator, for an Assistant County Administrator position (Grade 127).
- 21) A Building Codes Inspector III position has been defunded. The funding has been redirected to Contractual Services.
- 22) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys increase from \$180/hour to \$210/hour.

General Fund – Fiscal Year 2022 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$3,951,890,034 as of February 5, 2021, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2022 is \$11,500,000.

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 2022 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 2022 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 2022

The Community Development Block Grant funding is expected to decrease in Fiscal Year 2022.

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 2021.

Interest and Rents

Interest income was estimated using cash flow projections and current interest rates. Interest income has decreased dramatically.

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, life and disability 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 the prior calendar year. The contract expired on June 30, 2020 and negotiations for a successor agreement are underway.

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.) No shift differential is paid when an employee is absent from work. 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 \$34,091 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 \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 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. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office or such appointment shall be considered voluntary service to the community without compensation. 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 7/1/2021, 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 7/1/2021, 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 Fiscal Year 2022's annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, was not available at the time this budget was prepared. Therefore, this budget reflects the Fiscal Year 2021's recommended contribution of \$4,125,794 to the Kent County Employee Pension Fund. The budgeted General Fund portion of the Fiscal Year 2022 pension contribution is \$3,176,394 and the budgeted Sewer Funds portion is \$949,400

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 \$2,514,908 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2022. However, the Commissioners have opted to maintain the same contribution as Fiscal Year 2021 of \$2,735,937. This Adopted Budget reflects the General Fund contribution for Fiscal Year 2022 as \$2,092,237 and the Sewer Fund contribution as \$643,700

- 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) Effective July 1, 2021, funds have been included to implement the recommendations of the Classification, Compensation & Benefits Study completed by Management Advisory Group International Inc. dated, March 13, 2020. The official pay plan grades and steps shall be restructured to reflect the new pay classification system design as applicable and existing employees and positions/new positions will be placed within their requisite grade and step as recommended by the Pay Study consultant and reflect any pay/position adjustments occurring in Fiscal Year 2021. Such placement in the classification system shall further incorporate any reclassifications, wage adjustment and/or step increases approved since the Study was concluded and/or approved as part of the Fiscal Year 2022 budget review process. Staff shall endeavor to implement the Study recommendations as of July 1, 2021 provided necessary capacity exists within current payroll system software and human resources.
- 12) Effective July 1, 2021, all classified and unclassified employee shall receive a two percent (2%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two percent (2%) 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.
- 13) Effective July 1, 2021, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and 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 employee and unclassified employee with not more than one day less than three months, of County service shall not receive any step advancement. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees. No pay increase 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.
- 14) 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.

- 15) Funding has been included to increase the four (4) full-time positions in the Community Service Department, Libraries Division, from 35 hours a week to 40 hours a week.
- 16) Funding has been included in the Department of Community Services, Parks Division, for an additional Parks Worker I position (Grade 111)
- 17) Funding has been included in the Wills Office for an additional Will Clerk I (Grade 109).
- 18) Funding has been included to increase the three (3) full-time positions in the Planning Services Department, Community Development Block Grant section, from 35 hours a week to 40 hours a week.
- 19) Funding has been included, in the Administration Department, Office of Information Technology for an additional Programmer I position (Grade 118)
- 20) Funding has been included the Administration Department, Office of the County Administrator, for an Assistant County Administrator position (Grade 127).
- 21) A Building Codes Inspector III position has been defunded. The funding has been redirected to Contractual Services.

Operating

General insurance costs have been reviewed and are projected to remain at about the same cost as Fiscal Year 2021. 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 \$210/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.

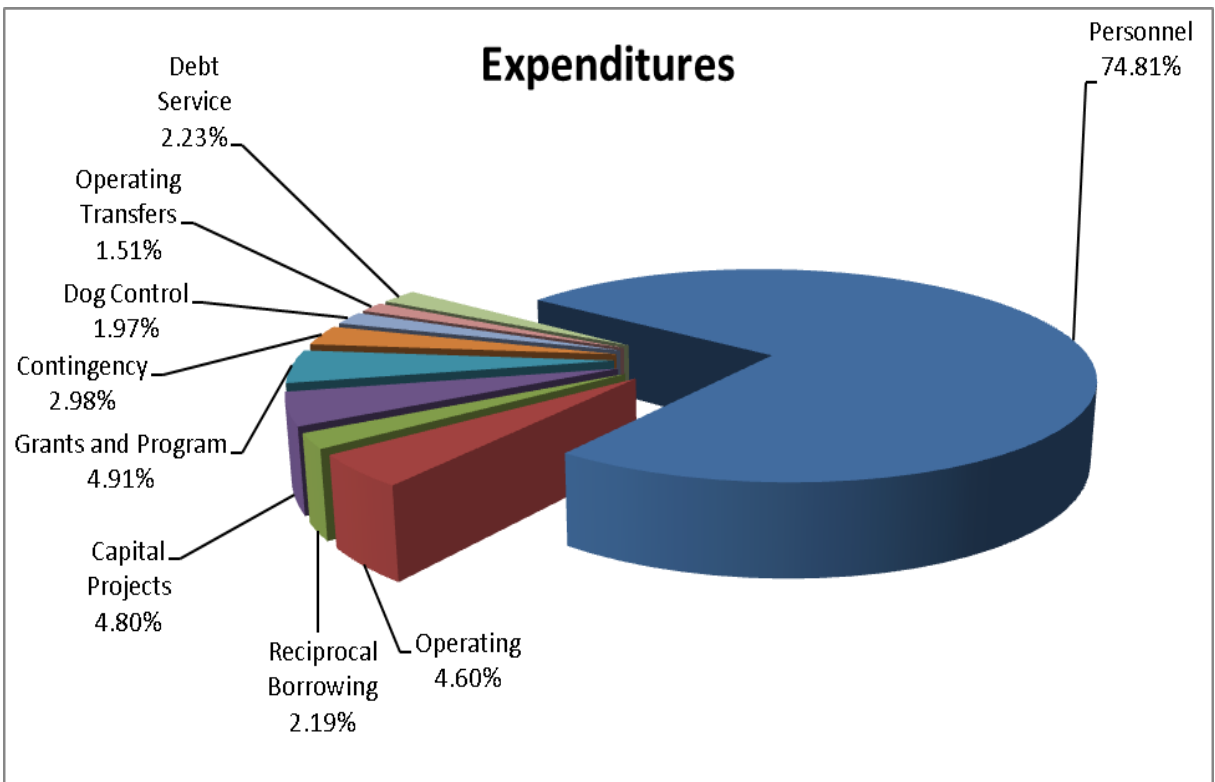
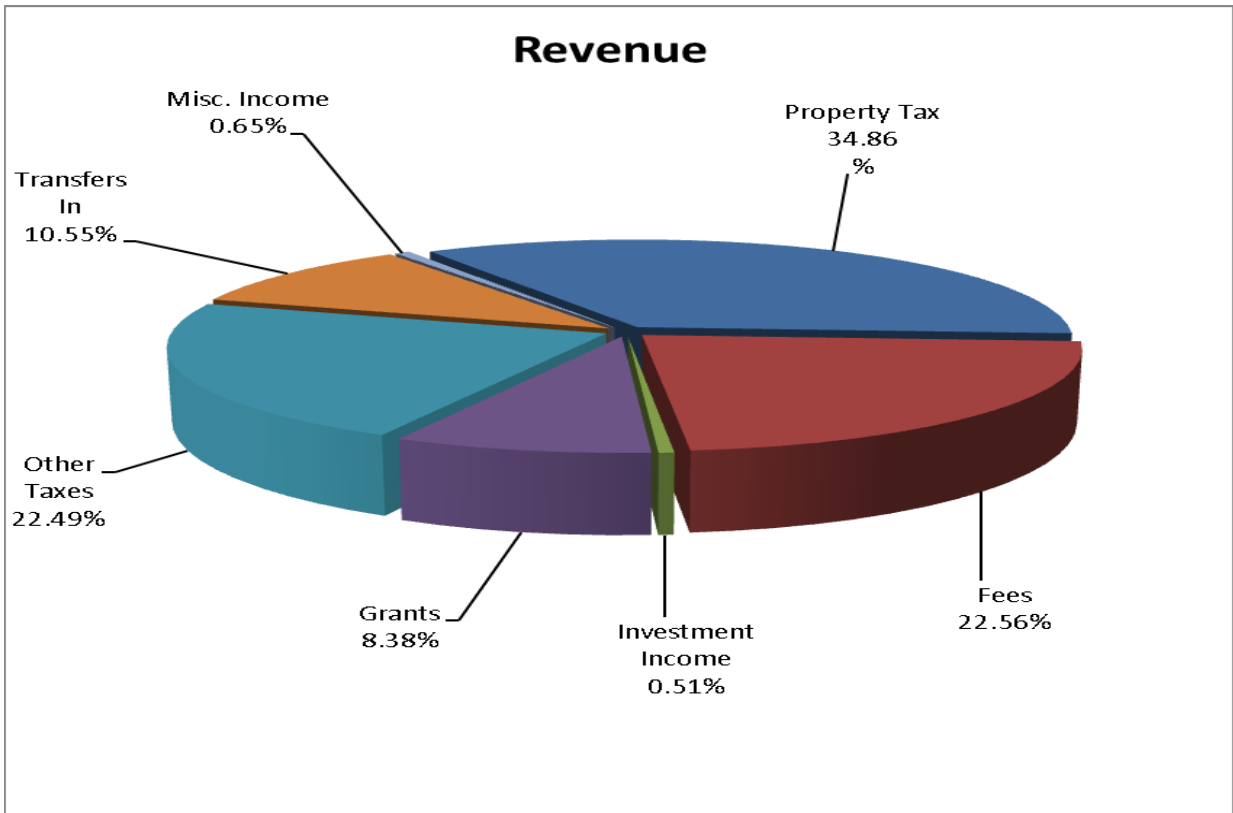
Sheriff Motions/Auction Fees: Sheriff's sales fees range up to \$500.00.

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.



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Summary of General Fund Revenues

	Actual FY 2019	Actual FY 2020	Adopted FY 2021	Amended FY 2021	Adopted FY 2022
Taxes					
Property Taxes - Current	10,844,121	11,085,909	11,200,000	11,200,000	11,500,000
Property Taxes - Delinquent	235,350	181,210	210,000	210,000	180,000
Library Tax - Current	712,886	729,074	715,000	715,000	735,000
Library Tax - Delinquent	14,675	14,331	14,500	14,500	15,000
Suburban Parks - Current	15,548	15,638	15,300	15,300	15,300
Suburban Parks - Delinquent	79	20	100	100	100
Real Estate Transfer Tax	5,405,493	5,870,702	5,650,000	5,650,000	6,400,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	117,255	103,079	115,000	115,000	105,000
Total Tax Revenue	17,615,422	18,269,978	18,189,900	18,189,900	19,220,400
Payment in Lieu Of Taxes	9,114	8,447	10,000	10,000	9,000
Federal Grants					
Emergency Management Planning Grant	189,897	249,489	160,500	160,500	171,700
Coronavirus Relief Fund (CARES Grant)	-	-	-	280,464	-
State Grants					
LEPC State Grant	66,466	67,207	68,600	68,600	70,900
DEMA Special Projects Grants	2,776	1,854	-	11,449	-
Library Standards Grant	168,439	176,292	176,300	177,023	177,000
State Paramedic Grant	2,003,900	1,869,254	2,394,300	2,394,300	2,391,600
Parks Grant	12,654	4,699	-	-	-
Library Grant	5,225	3,000	-	2,666	-
State Abandon Property Grant	8,588	19,130	-	-	-
Total Grants	2,457,945	2,390,925	2,799,700	3,095,002	2,811,200
Fees for Services					
Animal Fines	397	-	-	-	-
Building Entrance ID's Fees	520	455	500	500	400
Room Rental Fees - Admin Bldg.	1,326	1,031	1,800	1,800	1,000
EEDC Rental Space	-	750	900	900	600
Non-Photo ID Fees	6,080	5,320	4,000	4,000	4,500
Information Technology Fees	4,388	5,475	4,500	4,500	4,500
Return Check Fees	1,350	1,335	1,300	1,300	1,300
Manufactured Housing Letter Fees	15,180	13,560	15,000	15,000	15,000
Assessment Office Fees	516	331	300	300	400
Park Rental Fees	6,240	1,165	6,500	6,500	2,500
Donation - P&R	400	428	-	4,000	-
Parks Special Programs	-	24,500	-	-	-
Recreation Fees	216,114	101,107	200,000	200,000	100,000
Recreation Center Fees	165,735	114,397	210,000	210,000	100,000
Recreation Center Rental Fees	27,830	13,353	30,000	30,000	13,400
Recreation CAM Fees	29,049	27,148	27,000	27,000	27,100
Library Room Rental Fees	240	60	200	200	100
Library Fines	6,115	3,930	6,000	6,000	3,000
Library Materials Replacement Fees	818	509	800	800	500
Library Copy Fees	4,863	3,285	5,000	5,000	3,000
Tax Mapping Fees	1,192	637	1,200	1,200	600
Street Addressing Fees	14,700	16,825	16,000	16,000	16,000
Inspections & Enforcement Fees	1,336,008	1,606,515	1,350,000	1,350,000	1,500,000
Housing Demolition Reimbursement	16,192	16,250	20,000	20,000	20,000

Revenue Page 2	Actual FY 2019	Actual FY 2020	Adopted FY 2021	Amended FY 2021	Adopted FY 2022
Grass Cutting Reimbursement	29,820	33,892	37,000	37,000	35,000
Inspection and Enforcement Lien Admin. Fees	3,350	7,800	-	-	-
Code Enforcement Fines	575	1,319	300	300	100
Manufactured Housing Demo. Reimb.	24,792	20,731	30,000	30,000	20,000
Planning Applications Fees	64,471	86,751	60,000	60,000	70,000
Planning Maps Fees	-	-	100	100	100
Planning Forms/Documents Fees	500	680	600	600	500
Planning/Zoning Applications Fees	20,170	19,070	17,000	17,000	19,000
Planning Copy Fees	81	62	100	100	100
HOA Administrative Fee	4,043	3,521	3,400	3,400	3,400
Storm-water Management Fees	4,454	8,118	6,800	6,800	9,000
Public Safety Training Center Fees	1,392	7,813	6,700	6,700	6,700
Paramedic Fees - Special Events	96,117	22,126	90,000	90,000	45,000
Dispatch Fees - Special Events	20,401	7,636	19,000	19,000	10,000
Clerk of the Peace Fees	76,680	69,260	70,000	70,000	75,000
Marriage Ceremony Fees	22,850	21,400	23,000	23,000	23,000
Monitions Expenses Reimbursements	57,485	68,070	55,000	55,000	65,000
County Monitions Fees	47,704	45,474	50,000	50,000	46,000
Recorder of Deeds Fees	2,754,160	3,285,928	2,900,000	2,900,000	3,000,000
Recorder of Deeds Copy Fees	64,808	36,462	67,000	67,000	40,000
Recorder of Deeds Printer Copy Fees	14,232	3,750	14,000	14,000	5,000
Recorder of Deeds Technology Fees	102,765	121,335	120,000	120,000	130,000
Real Estate Transfer Tax Processing Fees	227,458	241,242	210,000	210,000	240,000
Local Government Records Maint. Fees	10,784	11,531	10,000	10,000	11,000
Recorders Maintenance Fees	20,690	24,376	20,000	20,000	22,000
State Document Fees	10,684	11,671	10,000	10,000	11,000
Deeds Internet Fees	82,845	84,510	80,000	80,000	84,000
Register of Wills Fees	819,207	503,496	600,000	600,000	650,000
Wills Advertising Reimbursements	8,208	7,810	9,000	9,000	8,000
Wills Copy Fees	4,594	6,499	4,500	4,500	5,000
Sheriff Civil Fees	260,242	219,637	240,000	240,000	200,000
Sheriff Copy Fees	510	148	100	100	100
Sheriff Monitions/Auction Fees	32,970	29,197	30,000	30,000	15,000
Sheriff Fee on Sale	1,306,444	1,083,270	1,307,000	1,307,000	900,000
Total Fees For Services	8,050,739	8,052,951	7,991,600	7,995,600	7,562,900
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	160,380	148,996	135,000	135,000	155,000
Interest Income	1,181,753	809,922	900,000	900,000	170,000
Other Revenues	116,476	30,228	45,000	45,000	40,000
Beginning Balance Transfer	-	-	-	574,748	-
Appropriated Fund Balance	-	-	-	91,000	-
Reserve Transfer General Fund For Operating Expenses	-	-	660,750	660,750	1,950,400
Reserve Transfer General Fund for Capital Projects	-	-	402,850	402,850	980,200
Reserve Transfer General Fund RETT for Capital Projects	-	-	1,087,500	1,087,500	606,200
Total Revenues	29,615,015	29,734,633	32,245,500	33,210,550	33,528,500

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2019	Actual FY 2020	Adopted FY 2021	Amended FY 2021	Adopted FY 2022
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,234,323	1,262,902	1,355,100	1,355,100	1,480,000
Economic Development	89,247	118,572	143,100	144,885	63,300
Emerging Enterprise Development Center	13,875	12,736	19,900	19,900	18,900
Information Technology	1,531,460	1,567,554	1,838,700	1,838,700	2,104,800
Personnel	496,762	517,701	626,500	626,500	609,400
Facilities Management	815,998	974,361	1,137,500	1,137,500	1,116,400
Legal Services	131,981	73,106	120,000	120,000	120,000
Finance Department					
Finance Administration	380,932	375,296	499,100	499,100	515,000
Accounting Services	1,030,204	1,204,530	1,251,100	1,251,100	1,273,700
Tax Section	855,073	824,381	927,500	927,500	1,003,500
Assessment Division	1,319,064	1,381,599	1,596,300	1,596,300	1,650,500
Community Services					
Community Services Administration	234,623	258,348	349,100	349,100	355,900
Library Services	1,284,736	1,677,778	1,559,300	1,564,492	1,576,600
Library Standards Grant	180,746	191,166	176,300	231,250	177,000
Recreation	1,297,042	1,317,291	1,499,300	1,501,800	1,528,400
Parks	790,142	833,766	951,300	958,100	1,099,800
Suburban Parks	15,266	15,241	15,300	15,300	15,300
Planning Services					
Planning Services Administration	408,554	465,514	505,800	505,800	524,400
Geographic Information Systems	567,881	620,439	738,200	738,200	611,000
Inspections & Enforcement	1,831,454	1,898,463	2,200,400	2,200,579	2,361,100
Planning Division	1,220,939	1,257,916	1,487,100	1,487,100	1,549,700
Public Safety					
Public Safety Administration	115,181	117,852	132,900	132,900	135,400
Emergency Communications	2,834,855	3,048,704	3,298,400	3,335,800	3,448,000
Mobile Command Center	18,703	20,078	27,700	27,700	30,500
Emergency Medical Services	6,099,605	6,287,971	7,215,500	7,215,500	7,258,200
EMS - Special Event & Non-Reimbursable Costs	675,727	703,959	788,900	812,130	795,600
Emergency Medical Services - Training Center	858	6,626	6,700	6,700	6,700
Emergency Management - EMPG	347,690	396,568	320,900	333,338	343,400
Emergency Management - LEPC	67,860	66,839	81,200	81,200	70,900
Covid - 19 Related Expenditures	-	66,270	-	257,566	-

Expenditure Page 2	Actual FY 2019	Actual FY 2020	Adopted FY 2021	Amended FY 2021	Adopted FY 2022
Row Offices					
Clerk of the Peace Transcription	85,541	92,300	103,500	103,500	103,100
Clerk of the Peace Marriage	192,933	207,585	245,700	245,700	250,600
Recorder of Deeds	628,462	692,313	811,500	811,500	829,100
Register of Wills	420,772	468,742	550,100	550,100	664,300
Sheriff	680,337	724,272	812,300	812,300	847,600
Special Grants and Programs					
Open Space Preservation [1]	-	100,000	-	500,000	200,000
Stormwater Management [2]	-	-	-	199,410	-
Dog Control Support	606,256	618,381	618,400	618,400	658,750
Community Service Grants	1,222,439	1,273,550	1,328,150	1,328,150	1,445,050
Other Expenditures					
Contingency	-	-	615,900	610,900	1,000,000
Contingency - Proposed Personnel Actions	-	-	184,100	146,700	-
Contingency - Open Space Preservation	-	-	200,000	-	-
Building Security	66,584	66,040	90,000	90,000	87,600
Debt Retirement	459,876	502,399	578,600	578,600	578,600
Interest Expense	284,273	240,516	168,900	168,900	168,900
Benefit to Retirees	50,233	52,268	57,700	57,700	57,700
Total Unrestricted Funds	30,588,487	32,601,893	37,233,950	38,093,000	38,734,700
Less: Indirect Cost Allocation	(5,707,091)	(6,063,383)	(6,931,500)	(6,931,500)	(7,322,400)
Total Operating Expenditures	24,881,396	26,538,510	30,302,450	31,161,500	31,412,300
Operating Transfers					
Capital Projects Fund					
General Fund Contribution	606,000	70,000	-	-	-
General Fund DE Realty Transfer Tax	378,500	-	-	-	-
Recorder of Deeds Fees	30,000	30,000	-	-	-
Sheriff Auction Fees	-	-	20,000	20,000	24,000
Reserve Transfer Capital Projects	1,390,000	1,250,400	233,850	497,850	980,200
Reserve Transfer RETT Capital Projects	1,419,426	992,216	1,078,500	1,078,500	606,200
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	351,425	392,241	452,700	452,700	505,800
Total Operating Transfers	4,175,351	2,734,857	1,943,050	2,049,050	2,116,200
Sub-Total Expenditures	29,056,747	29,273,367	32,245,500	33,210,550	33,528,500

[1] Open Space Preservation amount listed for Fiscal Year 2021 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2021. The prior year appropriations carried forward to Fiscal Year 2021 are \$300,000.

[2] Storm-water Management amount listed for Fiscal Year 2021 budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2021. The prior year appropriations carried forward to Fiscal Year 2021 are \$199,410.



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Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Building Entrance IDs Fees	520	455	500	400
Room Rental Fees Admin. Bldg.	1,326	1,031	1,800	1,000
Emerging Enterprise Development Center	-	750	900	600
Information Technology Fees	4,388	5,475	4,500	4,500
Deeds Technology Fees	102,765	121,335	120,000	130,000
Non-Photo IDs	6,080	5,320	4,000	4,500
Total	\$ 115,079	\$ 134,366	\$ 131,700	\$ 141,000

Expenses: Department of Administration

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Administration	1,234,323	1,262,902	1,355,100	1,480,000
Economic Development	89,247	118,572	144,885	63,300
Emerging Enterprise Development Center	13,875	12,736	19,900	18,900
Information Technology	1,531,460	1,567,554	1,838,700	2,104,800
Personnel	496,762	517,701	626,500	609,400
Facilities Management	815,998	974,361	1,137,500	1,116,400
Legal	131,981	73,106	120,000	120,000
Subtotal	4,313,646	4,526,932	5,242,585	5,512,800
Less: Indirect Costs	(4,210,524)	(4,395,624)	(5,077,800)	(5,430,600)
Total	\$ 103,122	\$ 131,308	\$ 164,785	\$ 82,200

Administration

Mission

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

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

Goals

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

Revenue: Administration

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Building Entrance IDs Fees	520	455	500	400
Room Rental Fees	1,326	1,031	1,800	1,000
Total	\$ 1,846	\$ 1,486	\$ 2,300	\$ 1,400

Expenses: Administration

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	986,956	1,061,689	1,151,100	1,271,600
Travel	12,055	9,748	17,800	17,800
Insurance	49,006	33,372	37,600	36,300
Office Supplies	21,092	23,364	25,700	26,800
Furniture/Equipment	8,859	8,859	8,900	7,300
Legal/Contract Services	112,208	84,012	65,300	68,600
Utilities	7,573	6,940	6,800	6,600
Vehicle Expense	39	-	400	200
Miscellaneous	36,535	34,918	41,500	44,800
Subtotal	1,234,323	1,262,902	1,355,100	1,480,000
Less: Indirect Costs	(1,234,323)	(1,262,902)	(1,355,100)	(1,480,000)
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:

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	60,042	67,773	74,600	-
Travel	-	3,053	3,800	-
Insurance	1,072	475	1,000	900
Indirect Costs	25,285	32,048	40,200	32,900
Office Supplies	1,548	7,159	8,700	13,100
Furniture and Fixtures	-	5,880	-	1,500
Legal/Contract Services	336	1,180	6,100	6,200
Maintenance Expense	-	-	6,000	1,000
Utilities	815	827	1,100	6,500
Vehicle Expense	99	130	800	400
Miscellaneous	50	47	2,585	800
Total	\$ 89,247	\$ 118,572	\$ 144,885	\$ 63,300

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Office Rental Fees	-	750	900	600
Total	\$ -	\$ 750	\$ 900	\$ 600

Expenses: Emerging Enterprise Development Center

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Indirect Costs	7,916	7,717	8,200	8,200
Office Supplies	59	2	1,200	1,200
Furniture/Equipment	3,879	3,815	3,900	3,900
Legal/Contract Services	-	-	3,000	3,000
Utilities	1,203	1,202	1,800	1,300
Maintenance	784	-	800	800
Miscellaneous	34	-	1,000	500
Total	\$ 13,875	\$ 12,736	\$ 19,900	\$ 18,900

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Information Technology Fees	4,388	5,475	4,500	4,500
Deeds Technology Fees	102,765	121,335	120,000	130,000
Total	\$ 107,153	\$ 126,810	\$ 124,500	\$ 134,500

Expenses: Information Technology

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	1,391,858	1,439,046	1,574,100	1,852,400
Insurance	4,818	5,683	6,400	6,300
Office Supplies	4,113	5,031	4,800	5,800
Furniture/Equipment	8,422	1,757	31,500	1,800
Legal/Contract Services	5,366	10,383	8,900	9,900
Operational Supplies	-	195	1,000	-
Utilities	14,869	15,079	17,600	15,200
Maintenance	97,957	83,997	144,000	163,000
Vehicle Expense	57	8	400	400
Consulting Fees	4,000	6,375	50,000	50,000
Subtotal	1,531,460	1,567,554	1,838,700	2,104,800
Less: Indirect Costs	(1,531,460)	(1,567,554)	(1,838,700)	(2,104,800)
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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Non-Photo IDs	6,080	5,320	4,000	4,500
Total	\$ 6,080	\$ 5,320	\$ 4,000	\$ 4,500

Expenses: Personnel

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	428,660	418,493	465,500	470,300
Travel	3,735	2,922	7,700	8,600
Insurance	2,367	10,700	3,500	11,800
Office Supplies	7,920	7,374	8,600	8,400
Furniture/Equipment	1,055	1,553	8,600	7,800
Legal/Contract Services	16,599	17,352	52,700	34,900
Operating Supplies	-	-	200	200
Utilities	536	539	600	600
Maintenance	8,901	14,163	14,500	16,000
Vehicle Expense	-	-	100	100
Consultant	26,257	42,411	61,500	47,000
Miscellaneous	732	2,194	3,000	3,700
Subtotal	496,762	517,701	626,500	609,400
Less: Indirect Costs	(496,762)	(517,701)	(626,500)	(609,400)
Total	\$ -	\$ -	\$ -	\$ -

Facilities Management

Mission

The office of Facilities Management provides custodial service, security and general maintenance for the Kent County Complex. Additionally, it provides custodial and general maintenance for the Emergency Services Building, Wheatley's Pond Road and Rt. 8 west of Dover EMS buildings and substations, the Kent County Recreation Center and the Kent County Library.

Goals

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

Expenses: Facilities Management

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	507,338	608,987	782,300	737,000
Insurance	56,301	43,079	44,600	56,300
Office Supplies	351	248	500	1,000
Furniture/Equipment	2,263	1,921	4,000	4,200
Legal/Contract Services	2,508	2,859	14,500	12,700
Trash Collection Fees	5,113	5,326	5,400	6,000
Operating Supplies	11,729	14,976	14,200	17,200
Utilities	183,849	187,159	201,800	196,800
Maintenance	37,691	99,175	60,000	75,000
Vehicle Expense	8,322	10,038	8,700	8,700
Miscellaneous	533	593	1,500	1,500
Subtotal	815,998	974,361	1,137,500	1,116,400
Less: Indirect Cost	(815,998)	(974,361)	(1,137,500)	(1,116,400)

Legal

Expenses: Legal

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Legal/Contract Services	131,981	73,106	120,000	120,000
Less: Indirect Cost	(131,981)	(73,106)	(120,000)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -



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Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Property Taxes - Current	10,844,121	11,085,909	11,200,000	11,500,000
Property Taxes - Delinquent	235,350	181,210	210,000	180,000
Penalty & Interest	117,255	103,079	115,000	105,000
Payment in Lieu of Taxes	9,114	8,447	10,000	9,000
Return Check Fees	1,350	1,335	1,300	1,300
Manufactured Housing Letter Fees	15,180	13,560	15,000	15,000
Monitions Expenses Reimbursement	57,485	68,070	55,000	65,000
County Monition Fees	47,704	45,474	50,000	46,000
Assessment Office Fees	516	331	300	400
Total	\$11,328,075	\$11,507,415	\$11,656,600	\$11,921,700

Expenses: Department of Finance

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Finance Administration	380,932	375,296	499,100	515,000
Accounting Services	1,030,204	1,204,530	1,251,100	1,273,700
Tax Section	855,073	824,381	927,500	1,003,500
Assessment Division	1,319,064	1,381,599	1,596,300	1,650,500
Subtotal	3,585,273	3,785,806	4,274,000	4,442,700
Less: Indirect Costs	(1,411,136)	(1,579,826)	(1,750,200)	(1,788,700)
Total	2,174,137	2,205,980	2,523,800	2,654,000

Finance Administration

Mission

The Department of Finance maintains the financial records for all County funds, prepares financial reports and statements, assists in the preparation of the annual budget, manages County investments and manages the functions of the Division of Assessment and the Tax Office. The mission of the Department of Finance is to professionally manage the financial resources of the County government.

Goals

- To carefully plan for program and capital needs
- To maximize return and safety of County funds
- To maintain property records in an efficient manner
- To improve the automated Financial Management System

Expenses: Finance Administration

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	378,827	373,047	492,400	510,800
Travel	-	-	2,400	-
Insurance	1,153	1,353	2,100	1,900
Office Supplies	481	422	1,500	1,500
Legal/Contract Services	196	200	200	400
Utilities	275	274	400	300
Miscellaneous	-	-	100	100
Sub-Total	380,932	375,296	499,100	515,000
Less: Indirects	(380,932)	(375,296)	(499,100)	(515,000)
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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	951,729	1,124,699	1,164,700	1,184,000
Insurance	3,446	4,541	5,400	5,100
Office Supplies	13,181	11,815	14,000	14,300
Furniture/Equipment	3,268	3,067	2,700	2,700
Legal/Contract Services	739	896	1,500	1,700
Utilities	975	977	1,100	1,000
Maintenance	56,866	58,535	61,500	64,700
Miscellaneous	-	-	200	200
Subtotal	1,030,204	1,204,530	1,251,100	1,273,700
Less: Indirect Cost	(1,030,204)	(1,204,530)	(1,251,100)	(1,273,700)
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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Property Taxes - Current	10,844,121	11,085,909	11,200,000	11,500,000
Property Taxes - Delinquent	235,350	181,210	210,000	180,000
Penalty & Interest	117,255	103,079	115,000	105,000
Payment in Lieu of Taxes	9,114	8,447	10,000	9,000
Return Check Fees	1,350	1,335	1,300	1,300
Manufactured Housing Letter Fees	15,180	13,560	15,000	15,000
Monitions Expenses Reimbursement	57,485	68,070	55,000	65,000
County Monitions Fees	47,704	45,474	50,000	46,000
Total	\$11,327,559	\$11,507,084	\$11,656,300	\$11,921,300

Expenses: Tax Section

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	344,382	298,834	313,200	340,500
Insurance	2,485	2,530	3,400	2,900
Indirect Costs	362,926	369,157	410,400	458,100
Office Supplies	51,606	49,443	62,100	62,100
Furniture and Equipment	1,055	1,055	1,100	1,100
Legal/Contract Services	73,309	83,597	115,400	115,900
Utilities	1,191	1,184	1,300	1,300
Maintenance	17,872	18,351	20,000	21,000
Vehicle Expense	158	101	300	300
Miscellaneous	89	129	300	300
Total	\$ 855,073	\$ 824,381	\$ 927,500	\$ 1,003,500

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
- Complete a reassessment of Kent County property values

Revenue: Assessment Division

Department Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Assessment Office Fees	516	331	300	400
Total	\$ 516	\$ 331	\$ 300	\$ 400

Expenses: Assessment Division

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	951,363	993,649	1,100,600	1,123,700
Travel	-	-	2,300	-
Insurance	10,975	9,236	11,000	10,400
Indirect Costs	318,078	346,518	392,200	426,000
Office Supplies	12,390	9,543	13,900	13,400
Furniture/Equipment	1,056	849	900	900
Legal/Contract Services	13,604	9,460	15,800	16,000
Operating Supplies	-	69	300	800
Utilities	1,085	1,087	3,600	3,600
Maintenance	7,582	8,082	51,000	51,000
Vehicle Expense	2,931	3,106	4,500	4,500
Miscellaneous	-	-	200	200
Total	\$ 1,319,064	\$ 1,381,599	\$ 1,596,300	\$ 1,650,500

Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Library Tax Current	712,886	729,074	715,000	735,000
Library Tax Delinquent	14,675	14,331	14,500	15,000
Library Fines	6,115	3,930	6,000	3,000
Library Material Replacement Fee	818	509	800	500
Library Room Rental Fees	240	60	200	100
Library Copy Fees	4,863	3,285	5,000	3,000
Library State Grant	5,225	3,000	2,666	-
Library Standards Grant	168,439	176,292	177,023	177,000
Recreation Fees	216,114	101,107	200,000	100,000
Recreation Center Fees	165,735	114,397	210,000	100,000
Recreation Center Rental Fees	27,830	13,353	30,000	13,400
Recreation Center CAM Fees	29,049	27,148	27,000	27,100
Park Rental Fees	6,240	1,165	6,500	2,500
Park State Grant	12,654	4,699	-	-
Parks Special Programs	-	24,500	-	-
Donation Parks	400	428	4,000	-
Suburban Parks Tax Current	15,548	15,638	15,300	15,300
Suburban Parks Tax Delinquent	79	20	100	100
Total	\$ 1,386,910	\$ 1,232,936	\$ 1,414,089	\$ 1,192,000

Expenses: Department of Community Services

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Administration	234,623	258,348	349,100	355,900
Library Services	1,284,736	1,677,778	1,564,492	1,576,600
Library Standards Grant	180,746	191,166	231,250	177,000
Recreation	1,297,042	1,317,291	1,501,800	1,528,400
Parks	790,142	833,766	958,100	1,099,800
Suburban Parks	15,266	15,241	15,300	15,300
Total	\$ 3,802,555	\$ 4,293,590	\$ 4,620,042	\$ 4,753,000

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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	216,560	234,453	320,700	324,900
Travel	-	3,959	2,600	-
Insurance	720	861	1,400	1,500
Indirect Costs	16,299	17,850	22,500	27,500
Office Supplies	316	463	600	700
Legal/Contract Services	216	154	300	500
Utilities	462	558	800	800
Miscellaneous	50	50	200	-
Total	\$ 234,623	\$ 258,348	\$ 349,100	\$ 355,900

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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Library Tax Current	712,886	729,074	715,000	735,000
Library Tax Delinquent	14,675	14,331	14,500	15,000
Library Fines	6,115	3,930	6,000	3,000
Library Material Replacement Fees	818	509	800	500
Library Room Rental Fees	240	60	200	100
Library Copy Fees	4,863	3,285	5,000	3,000
Library State Grant	5,225	3,000	2,666	-
Total	\$ 744,822	\$ 754,189	\$ 744,166	\$ 756,600

Expenses: Library Services

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	558,531	540,961	545,600	544,800
Insurance	6,644	9,528	10,900	12,100
Indirect Costs	237,591	222,780	208,300	208,300
Office Supplies	4,488	3,578	5,400	5,300
Furniture/Equipment	3,885	1,382	1,400	1,400
Legal/Contract Services	2,959	2,987	6,200	7,900
Operating Supplies	2,711	4,343	3,200	4,200
Utilities	34,261	32,584	38,600	34,600
Maintenance	12,820	15,298	14,600	15,900
Vehicle Expense	30	100	100	100
Miscellaneous	12,210	2,933	15,192	12,000
Reciprocal Borrowing	408,606	841,304	715,000	730,000
Total	\$ 1,284,736	\$ 1,677,778	\$ 1,564,492	\$ 1,576,600

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Library Standards Grant	168,439	176,292	177,023	177,000
Total	\$ 168,439	\$ 176,292	\$ 177,023	\$ 177,000

Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	59,378	118,960	128,156	105,100
Travel	1,468	-	1,600	2,900
Office Supplies	1,349	829	1,302	1,600
Furniture/Equipment	20,981	5,630	6,236	3,000
Legal/Contract Services	9,080	11,566	8,400	7,700
Operating Supplies	79,132	46,939	76,546	47,000
Vehicle Expense	2,207	1,005	2,510	3,000
Miscellaneous	7,151	6,237	6,500	6,700
Total	\$ 180,746	\$ 191,166	\$ 231,250	\$ 177,000

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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Recreation Fees	216,114	101,107	200,000	100,000
Recreation Center Fees	165,735	114,397	210,000	100,000
Recreation Center Rental Fees	27,830	13,353	30,000	13,400
Recreation Center CAM Fees	29,049	27,148	27,000	27,100
Total	\$ 438,728	\$ 256,005	\$ 467,000	\$ 240,500

Expenses: Recreation

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	669,434	740,987	728,900	797,500
Insurance	4,923	14,289	15,700	16,300
Indirect Costs	193,357	209,747	232,100	248,200
Office Supplies	2,428	2,157	4,300	3,700
Furniture/Equipment	7,199	6,743	3,400	6,000
Legal/Contract Services	278,395	226,700	353,502	294,600
Trash Collection Fees	3,978	4,097	4,200	4,200
Operating Supplies	31,093	24,701	34,300	33,700
Utilities	65,645	60,923	68,500	66,900
Rent	21,882	11,270	21,500	21,500
Maintenance Expenses	17,447	14,746	20,198	28,500
Vehicle Expenses	598	691	1,700	1,300
Miscellaneous	663	240	13,500	6,000
Total	\$ 1,297,042	\$ 1,317,291	\$ 1,501,800	\$ 1,528,400

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Park Rental Fees	6,240	1,165	6,500	2,500
Park Grant	12,654	4,699	-	-
Parks Special Programs	-	24,500	-	-
Donation Parks	400	428	4,000	-
Total	\$ 19,294	\$ 30,792	\$ 10,500	\$ 2,500

Expenses: Parks

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	562,487	605,177	691,300	817,000
Travel	28	-	-	-
Insurance	15,669	13,214	16,000	14,600
Indirect Costs	101,870	103,371	124,800	148,700
Office Supplies	1,802	1,460	3,300	2,200
Furniture/Equipment	5,631	4,634	4,300	5,000
Legal/Contract Services	10,546	9,548	13,800	13,900
Trash Pick-Up Fees	2,387	2,458	2,600	2,600
Operating Supplies	13,292	11,060	16,500	17,400
Utilities	25,465	26,442	32,700	30,400
Rent	387	1,248	500	1,500
Maintenance	25,073	24,971	26,500	27,500
Vehicle Expense	16,969	14,407	19,100	19,100
Miscellaneous	13,136	5,780	11,300	4,500
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	-	14,596	-	-
Total	\$ 790,142	\$ 833,766	\$ 958,100	\$ 1,099,800

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Suburban Parks Tax Current	15,548	15,638	15,300	15,300
Suburban Parks Tax Delinquent	79	20	100	100
Total	\$ 15,627	\$ 15,658	\$ 15,400	\$ 15,400

Expenses Suburban Parks

4301 – Old Mill

Departmental Expense	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	2,800	2,800	2,800	2,800
Indirect Costs	488	481	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,688	\$ 4,681	\$ 4,700	\$ 4,700

4302 – Royal Grant

Departmental Expense	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	3,700	3,700	3,700	3,700
Indirect Costs	489	480	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,189	\$ 6,180	\$ 6,200	\$ 6,200

4303 – Eagle's Nest

Departmental Expense	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	2,700	2,700	2,700	2,700
Indirect Costs	489	480	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,389	\$ 4,380	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,266	\$ 15,241	\$ 15,300	\$ 15,300

Department of Planning Services
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Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Tax Mapping Fees	1,192	637	1,200	600
Street Addressing Fees	14,700	16,825	16,000	16,000
Inspections & Enforcement Fees	1,336,008	1,606,515	1,350,000	1,500,000
Inspections & Enforcement Lien Admin Fees	3,350	7,800	-	-
House Demolition Reimbursement	16,192	16,250	20,000	20,000
Grass Cutting Reimbursement	29,820	33,892	37,000	35,000
Manufactured Housing Demo Reimb	24,792	20,731	30,000	20,000
Code Enforcement Fines	575	1,319	300	100
State Abandon Property Grant	8,588	19,130	-	-
Planning Application Fees	64,471	86,751	60,000	70,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	500	680	600	500
Planning/Zoning Application Fees	20,170	19,070	17,000	19,000
Planning Copy Fees	81	62	100	100
HOA Administrative Fees	4,043	3,521	3,400	3,400
Stormwater Management Fees	4,454	8,118	6,800	9,000
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 1,534,736	\$ 1,847,101	\$ 1,548,300	\$ 1,699,600

Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Planning Services Administration	408,554	465,514	505,800	524,400
Geographic Information Systems	567,881	620,439	738,200	611,000
Inspections & Enforcement	1,831,454	1,898,463	2,200,579	2,361,100
Planning Division	1,220,939	1,257,916	1,487,100	1,549,700
Total	\$ 4,028,828	\$ 4,242,332	\$ 4,931,679	\$ 5,046,200

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	345,839	393,249	419,600	435,200
Travel	590	-	700	700
Insurance	842	1,451	2,200	2,000
Indirect Costs	60,201	68,900	80,900	84,100
Office Supplies	638	1,191	1,500	1,500
Legal/Contract Services	334	613	700	700
Utilities	110	110	200	200
Total	\$ 408,554	\$ 465,514	\$ 505,800	\$ 524,400

Geographic Information Systems

Mission

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

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

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

Goals

- Provide accurate digital maps of all properties within one month of these properties being recorded
- Continue development of electronic base map infrastructure to be shared among all County departments and with the State and other local agencies
- Manage and complete migration from an AutoCAD environment to an Arc View GIS-based environment and development of interactive map system for public use via the Internet and Intranet with the implementation of ARC Server
- Offer on-going GIS training, support and assistance to all County GIS users and Departments utilizing GIS tools to view data produced and obtained by the GIS Division that assists in their daily work schedule
- Link the County base map to the County 911 addressing database
- Create and maintain the GIS website in house and eliminate our current GIS web site SmartMAP allowing us to reduce the maintenance cost.

Revenue: Geographic Information Systems

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Tax Mapping	1,192	637	1,200	600
Street Addressing Fees	14,700	16,825	16,000	16,000
Total	\$ 15,892	\$ 17,462	\$ 17,200	\$ 16,600

Expenses: Geographic Information Systems

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	349,950	390,875	422,400	318,900
Travel	785	-	1,100	1,100
Insurance	1,676	1,979	2,900	2,700
Indirect Costs	182,657	196,722	234,400	255,500
Office Supplies	1,877	1,428	2,800	2,300
Furniture/Equipment	1,813	1,201	4,300	1,200
Legal/Contract Services	3,967	4,201	700	1,400
Utilities	531	533	600	600
Maintenance	24,625	23,500	26,800	27,200
Vehicle Expense	-	-	100	100
Consultant Fees		-	42,100	-
Total	\$ 567,881	\$ 620,439	\$ 738,200	\$ 611,000

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Inspections & Enforcement Fees	1,336,008	1,606,515	1,350,000	1,500,000
Inspections & Enforcement Lien Admin Fees	3,350	7,800	-	-
Code Enforcement Fines	575	1,319	300	100
House Demolition Reimbursement	16,192	16,250	20,000	20,000
Manufactured Housing Demo Reimbursement	24,792	20,731	30,000	20,000
Grass Cutting Reimbursement	29,820	33,892	37,000	35,000
State Abandon Property Grant	8,588	19,130	-	-
Total	\$ 1,419,325	\$ 1,705,637	\$ 1,437,300	\$ 1,575,100

Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	1,389,170	1,415,910	1,556,600	1,672,200
Travel	-	-	900	900
Insurance	15,007	12,591	13,800	15,000
Indirect Costs	277,469	324,528	401,200	411,400
Office Supplies	16,192	15,607	15,716	15,300
Furniture/Equipment	1,169	1,201	2,300	2,200
Legal/Contract Services	6,055	15,464	78,130	107,800
Operating Supplies	2,157	1,272	3,684	3,700
Utilities	5,874	8,234	11,000	15,300
Maintenance	9,015	9,151	13,970	12,600
Vehicle Expense	14,902	12,623	16,100	14,700
Grant/Program	94,444	81,882	87,179	90,000
Total	\$ 1,831,454	\$ 1,898,463	\$ 2,200,579	\$ 2,361,100

Planning

Mission

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

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

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

Goals

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

Revenue: Planning

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Planning Application Fees	64,471	86,751	60,000	70,000
Planning Map Fees	-	-	100	100
Planning Forms and Documents	500	680	600	500
Planning/Zoning Application Fees	20,170	19,070	17,000	19,000
Planning Copy Fees	81	62	100	100
HOA Administrative Fees	4,043	3,521	3,400	3,400
Stormwater Administrative Fee	4,454	8,118	6,800	9,000
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 99,519	\$ 124,002	\$ 93,800	\$ 107,900

Expenses: Planning

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	518,681	536,066	607,100	622,900
Travel	389	286	3,600	3,800
Insurance	15,640	11,384	13,200	12,500
Indirect Costs	625,865	678,449	794,600	843,200
Office Supplies	5,763	5,586	7,400	7,100
Furniture/Equipment	1,491	1,201	1,200	1,200
Legal/Contract Services	48,187	21,282	54,600	54,800
Operational Supplies	494	977	500	500
Utilities	975	1,993	1,100	1,000
Maintenance	1,510	133	2,300	1,700
Vehicle Expense	303	559	400	400
Miscellaneous	1,641	-	1,100	600
Total	\$ 1,220,939	\$ 1,257,916	\$ 1,487,100	\$ 1,549,700



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Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	2,003,900	1,869,254	2,394,300	2,391,600
Paramedic Fees - Special Events	96,117	22,126	90,000	45,000
Dispatch Fees - Special Events	20,401	7,636	19,000	10,000
Public Safety Training Center Fees	1,392	7,813	6,700	6,700
LEPC State Grant	66,466	67,207	68,600	70,900
Emergency Management Planning Grant	189,897	249,489	160,500	171,700
DEMA Special Project Grants	2,776	1,854	11,449	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 2,668,350	\$ 2,512,780	\$ 3,037,949	\$ 2,983,300

Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Public Safety Administration	115,181	117,852	132,900	135,400
Emergency Communications	2,834,855	3,048,704	3,335,800	3,448,000
Mobile Command Center	18,703	20,078	27,700	30,500
Emergency Medical Services	6,099,605	6,287,971	7,215,500	7,258,200
EMS-Special Events & Non-Reimb. Costs	675,727	703,959	812,130	795,600
Emergency Medical Services - Training Center	858	6,626	6,700	6,700
Emergency Management	347,690	396,568	333,338	343,400
Emergency Management-LEPC-State Funding	67,860	66,839	81,200	70,900
Total	\$10,160,479	\$10,648,597	\$11,945,268	\$12,088,700

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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	111,803	116,508	128,400	130,900
Travel	2,191	-	2,500	2,500
Insurance	467	603	1,200	1,200
Office Supplies	9	20	100	100
Utilities	711	721	700	700
Total	\$ 115,181	\$ 117,852	\$ 132,900	\$ 135,400

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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	2,335,521	2,538,201	2,736,300	2,850,700
Travel	5,081	716	6,700	7,300
Insurance	18,071	14,178	16,200	15,500
Indirect Costs	317,061	314,868	342,500	362,800
Office Supplies	2,195	1,943	3,700	3,400
Furniture/Equipment	17,952	27,014	40,600	42,700
Legal/Contract Services	6,466	7,116	10,700	14,100
Trash Pick-Up Fees	583	607	700	700
Operating Supplies	5,479	5,887	13,500	12,700
Utilities	72,314	72,919	76,600	77,600
Maintenance	53,025	64,052	86,300	58,400
Vehicle Expenses	759	1,082	1,400	1,500
Miscellaneous	348	121	600	600
Total	\$ 2,834,855	\$ 3,048,704	\$ 3,335,800	\$ 3,448,000

Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	1,383	1,603	3,800	3,300
Insurance	3,163	2,837	3,100	2,000
Office Supplies	-	-	200	200
Furniture & Equipment	-	-	1,100	5,800
Legal/Contract Services	-	-	600	-
Operating Supplies	-	1,461	1,600	1,600
Utilities	4,213	3,678	4,300	4,400
Rent	6,000	6,000	6,000	6,000
Maintenance	-	-	1,800	1,000
Vehicle Expense	3,944	4,499	5,000	6,000
Miscellaneous	-	-	200	200
Total	\$ 18,703	\$ 20,078	\$ 27,700	\$ 30,500

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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
State Paramedic Grant	2,003,900	1,869,254	2,394,300	2,391,600
Total	\$ 2,003,900	\$ 1,869,254	\$ 2,394,300	\$ 2,391,600

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	5,682,879	5,873,429	6,593,800	6,670,800
Travel	1,473	1,988	2,600	2,600
Insurance	44,873	40,528	43,300	46,100
Office Supplies	3,865	3,146	5,500	5,400
Furniture/Equipment	22,148	44,158	49,800	44,200
Legal/Contract Services	19,681	17,661	43,700	41,500
Trash Pick-Up Fees	424	464	600	600
Operating Supplies	119,032	106,134	135,400	120,500
Utilities	56,884	55,734	79,600	62,300
Rent	32,400	32,700	45,600	36,000
Maintenance	36,139	40,115	47,100	36,700
Vehicle Expense	77,041	71,326	95,100	88,100
Miscellaneous	2,766	588	73,400	103,400
Total	\$ 6,099,605	\$ 6,287,971	\$ 7,215,500	\$ 7,258,200

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

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Paramedic Fees - Special Events	96,117	22,126	90,000	45,000
Dispatch Fees - Special Events	20,401	7,636	19,000	10,000
Public Safety Training Center Fees	1,392	7,813	6,700	6,700
Total	\$ 117,910	\$ 37,575	\$ 115,700	\$ 61,700

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

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	80,260	88,857	130,198	90,800
Indirect Costs	584,961	610,103	671,300	697,100
Furniture/Equipment	1,060	3,624	-	-
Operating Supplies	8,171	-	9,500	6,900
Utilities	-	100	800	800
Maintenance	1,275	1,275	-	-
Miscellaneous	-	-	332	-
Total	\$ 675,727	\$ 703,959	\$ 812,130	\$ 795,600

Expenses: Emergency Medical Services – Training Center

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	708	535	3,300	3,300
Office Supplies	-	-	900	900
Legal and Contractual	150	6,091	1,700	1,700
Project Related Expenses	-	-	800	800
Total	\$ 858	\$ 6,626	\$ 6,700	\$ 6,700



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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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
LEPC State Grant	66,466	67,207	68,600	70,900
Total	\$ 66,466	\$ 67,207	\$ 68,600	\$ 70,900

Expenses: Emergency Management (LEPC – State Funding)

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	67,860	66,800	68,700	68,600
Legal/Contract Services	-	39	12,500	-
Travel	-	-	-	1,000
Utilities	-	-	-	1,300
Total	\$ 67,860	\$ 66,839	\$ 81,200	\$ 70,900

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

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Emergency Management Planning Grant	189,897	249,489	160,500	171,700
DEMA Special Project Grants	2,776	1,854	11,449	-
Total	\$ 192,673	\$ 251,343	\$ 171,949	\$ 171,700

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

Departmental Expense	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	181,721	226,994	224,700	240,300
Travel	1,969	-	2,600	2,600
Insurance	3,525	2,925	4,200	4,100
Indirect Costs	86,401	83,151	52,300	54,700
Office Supplies	1,202	886	1,600	1,400
Furniture and Equipment	1,307	-	-	2,700
Legal/Contract Services	1,175	19,535	2,960	3,100
Trash Collection Fees	186	193	400	200
Operating Supplies	811	531	1,900	1,200
Utilities	20,513	22,011	23,000	23,700
Maintenance	5,561	4,645	4,000	6,200
Vehicle Expense	2,085	562	2,000	2,000
Miscellaneous	52	38	240	200
Project Related Expenses	-	-	1,000	1,000
SubTotal	\$ 306,508	\$ 361,471	\$ 320,900	\$ 343,400

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

Departmental Expense	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Travel	24,406	18,535	-	-
Furniture and Equipment	1,776	16,443	868	-
Legal/Contract Services	14,000	119	10,581	-
Grant Program Expense	1,000	-	989	-
SubTotal	\$ 41,182	\$ 35,097	\$ 12,438	\$ -
Total Emergency Management	\$ 347,690	\$ 396,568	\$ 333,338	\$ 343,400



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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 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Clerk of the Peace Fees	76,680	69,260	70,000	75,000
Marriage Ceremony Fees	22,850	21,400	23,000	23,000
Total	\$ 99,530	\$ 90,660	\$ 93,000	\$ 98,000

Expenses: Clerk of the Peace – Fee Service

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	116,855	125,977	140,300	137,200
Insurance	1,632	1,395	2,200	2,000
Indirect Costs	66,135	73,093	94,500	102,800
Office Supplies	2,264	1,055	2,500	2,200
Legal/Contract Services	687	701	700	900
Utilities	360	364	400	400
Maintenance	5,000	5,000	5,000	5,000
Miscellaneous	-	-	100	100
Subtotal	\$ 192,933	\$ 207,585	\$ 245,700	\$ 250,600

Expenses: Clerk of the Peace – Transcription Services

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Personnel	80,155	87,282	96,800	98,500
Travel	2,352	2,019	2,100	-
Insurance	1,360	1,083	1,800	1,700
Office Supplies	726	951	1,600	1,500
Legal/Contract Services	588	601	600	800
Utilities	360	364	400	400
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	100	100
Subtotal	85,541	92,300	103,500	103,100
Less: Indirect Costs	(85,541)	(92,300)	(103,500)	(103,100)
Total	\$ 192,933	\$ 207,585	\$ 245,700	\$ 250,600

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Real Estate Transfer Tax	5,405,493	5,870,702	5,650,000	6,400,000
Recorder of Deeds Fees	2,754,160	3,285,928	2,900,000	3,000,000
Recorder of Deeds Copy Fees	64,808	36,462	67,000	40,000
Recorder of Deeds Printer Copy Fees	14,232	3,750	14,000	5,000
Real Estate Transfer Tax Process Fees	227,458	241,242	210,000	240,000
Local Government Record Maint. Fees	10,784	11,531	10,000	11,000
Recorders Maintenance Fees	20,690	24,376	20,000	22,000
State Document Fees	10,684	11,671	10,000	11,000
Deeds Internet Fees	82,845	84,510	80,000	84,000
Total	\$ 8,591,154	\$ 9,570,172	\$ 8,961,000	\$ 9,813,000

Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	385,052	415,777	472,700	485,500
Insurance	6,160	5,164	6,500	5,800
Indirect Costs	153,536	189,133	244,900	250,900
Office Supplies	74,837	72,105	76,100	76,500
Furniture/Equipment	2,754	2,287	2,000	2,000
Legal/Contract Services	2,651	5,354	5,300	5,600
Utilities	2,159	2,134	2,300	2,200
Maintenance	1,313	359	1,500	400
Miscellaneous	-	-	200	200
Total	\$ 628,462	\$ 692,313	\$ 811,500	\$ 829,100

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Register of Wills Fees	819,207	503,496	600,000	650,000
Wills Advertising Reimbursements	8,208	7,810	9,000	8,000
Wills Copy Fees	4,594	6,499	4,500	5,000
Total	\$ 832,009	\$ 517,805	\$ 613,500	\$ 663,000

Expenses: Register of Wills

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	299,331	329,514	382,200	481,900
Insurance	5,647	4,533	5,900	5,300
Indirect Costs	95,617	112,890	143,900	159,100
Office Supplies	3,860	4,153	4,700	4,200
Furniture/Equipment	5,463	1,864	1,900	1,900
Legal/Contract Services	10,428	15,358	10,800	11,200
Utilities	426	430	500	500
Miscellaneous	-	-	200	200
Total	\$ 420,772	\$ 468,742	\$ 550,100	\$ 664,300

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Sheriff Civil Fees	260,242	219,637	240,000	200,000
Sheriff Monition/Auction Fees	32,970	29,197	30,000	15,000
Sheriff Copies	510	148	100	100
Sheriff Fee of Sales	1,306,444	1,083,270	1,307,000	900,000
Total	\$ 1,600,166	\$ 1,332,252	\$ 1,577,100	\$ 1,115,100

Expenses: Sheriff Office

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	521,644	551,558	598,500	627,800
Travel	-	-	2,100	-
Insurance	12,424	11,017	13,000	12,500
Indirect Costs	111,664	129,116	161,900	170,600
Office Supplies	4,550	4,434	6,200	5,300
Furniture/Equipment	1,940	1,423	1,500	1,500
Legal/Contract Services	6,704	5,728	4,900	5,400
Operating Supplies	239	386	600	600
Utilities	2,908	3,132	3,200	3,200
Maintenance	10,007	10,307	10,700	11,000
Vehicle Expense	7,761	6,390	9,000	9,000
Miscellaneous	496	781	700	700
Total	\$ 680,337	\$ 724,272	\$ 812,300	\$ 847,600



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Special Grants and Programs

Revenue: Special Grants and Programs

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Animal Fines	397	-	-	-
Total	\$ 397	\$ -	\$ -	\$ -

Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Open Space Preservation [1]	-	100,000	500,000	200,000
Stormwater Management [2]	-	-	199,410	-
Dog Control Support [3]	606,256	618,381	618,400	658,750
Community Service Grants	1,222,439	1,273,550	1,328,150	1,445,050
Total	\$ 1,828,695	\$ 1,991,931	\$ 2,645,960	\$ 2,303,800

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2021 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2021. The prior year appropriations carried forward to Fiscal Year 2021 are \$300,000.

[2] Stormwater Management amount listed in Fiscal Year 2021 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2021. The prior year appropriations carried forward to Fiscal Year 2021 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

Open Space Preservation Expenses

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Program Expense	-	100,000	500,000	200,000
Total	\$ -	\$ 100,000	\$ 500,000	\$ 200,000

Stormwater Management

Stormwater Management Expenses

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Program Expense	-	-	199,410	-
Total	\$ -	\$ -	\$ 199,410	\$ -

Dog Control Support

Dog Control Support Revenue

Departmental Revenue	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Animal Fines	397	-	-	-
Total	\$ 397	\$ -	\$ -	\$ -

Dog Control Expenses

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Dog Control	606,256	618,381	618,400	658,750
Total	\$ 606,256	\$ 618,381	\$ 618,400	\$ 658,750

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Agriculture/Soil/Water	162,000	161,500	161,750	161,750
Economic Development	114,889	118,750	126,000	190,000
Public Safety	875,000	915,000	965,000	1,015,000
Service Organizations	70,550	78,300	75,400	78,300
Total	\$ 1,222,439	\$ 1,273,550	\$ 1,328,150	\$ 1,445,050

4430 – Agriculture/Soil/Water

Organization	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Delaware State University	15,000	15,000	15,000	15,000
Kent Conservation District	125,000	125,000	125,000	125,000
MHDC Emergency Home Repair	7,000	6,500	6,750	6,750
University of Delaware	15,000	15,000	15,000	15,000
Total	\$ 162,000	\$ 161,500	\$ 161,750	\$ 161,750

4431 – Economic Development

Organization	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Fire Fighter's Convention	-	1,000	1,000	-
Kent Economic Partnership	100,000	100,000	100,000	165,000
Kent County Visitors' Bureau	10,000	10,000	10,000	10,000
Community Promotional Grants	4,889	2,750	15,000	15,000
Greater Kent Committee - Excellence In Education	-	5,000	-	-
Total	\$ 114,889	\$ 118,750	\$ 126,000	\$ 190,000

4433 – Public Safety

Organization	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Volunteer Fire Companies	850,000	900,000	950,000	1,000,000
Volunteer Fire Companies - Special Ops Units	15,000	15,000	15,000	15,000
Faithful Friends Inc.	10,000	-	-	-
Total	\$ 875,000	\$ 915,000	\$ 965,000	\$ 1,015,000

4432 – Service Organizations

Organization	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
American Legion Boys State Program	200	200	200	-
Best Buddies International Inc.	-	-	-	1,500
Boys & Girls Clubs of Delaware	15,000	15,000	15,000	15,000
Camp Barnes	1,000	1,500	1,500	-
Caroling on the Green - CDCC	200	200	200	250
Central Delaware Chamber of Commerce	1,000	1,000	1,000	1,000
Central Delaware Habitat for Humanity	2,000	2,500	2,500	2,500
Central Delaware Housing Collaborative	-	1,000	2,000	2,000
C.E.R.T.S, Inc.	1,000	1,500	1,500	1,500
Chamber of Commerce for Greater Milford	600	600	600	600
City of Dover July 4th	600	600	-	-
City of Harrington Heritage Day Committee	600	600	600	-
City of Milford Community Parade	-	800	-	-
Code Purple	-	-	1,000	3,000
Delaware Adolescent Program (dapi)	750	1,000	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	300	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	500
Dover Interfaith Mission For Housing	-	1,000	2,500	3,000
Food Bank of Delaware	1,000	2,000	2,000	3,000
Frederica Senior Center	2,500	2,500	2,500	2,750
Harvest Years Senior Center, Inc.	2,000	2,000	2,000	2,500
Housing Alliance Delaware Formally - DE House Coalition	1,500	1,500	1,000	1,000
Inner City Cultural League	500	500	500	500
Kent County 4-H Clubs	750	1,000	1,000	1,500
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	-	-	-
Milford Museum	500	500	500	500
Milford Senior Center	2,500	2,500	2,500	2,500
Modern Maturity Center	4,000	4,500	4,500	5,000
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	-
The Arc of Delaware	-	-	1,000	1,000
The Shepard Place, Inc.	4,000	3,000	3,000	3,000
The of Magnolia Heritage Day	400	400	400	-
Wyoming Peach Festival	600	600	600	-
YMCA of Delaware - Dover YMCA	1,000	2,000	2,000	2,000
Veterans Reentry Resources Alliance Inc.	-	-	1,000	1,000
Total	\$ 70,550	\$ 78,300	\$ 75,400	\$ 78,300
Total Community Service Grants	\$ 1,222,439	\$ 1,273,550	\$ 1,328,150	\$ 1,445,050



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Special Revenue Grant Funds

Grant Fund	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Community Development Block Grant				
Revenue	\$ 1,114,610	\$ 1,095,565	\$ 2,531,399	\$ 1,480,800
Expenditures	1,114,610	1,095,565	2,531,399	1,480,800
Neighborhood Stabilization Grant				
Revenue	\$ 168,375	\$ 648	\$ 88,280	\$ -
Expenditures	168,375	648	88,280	-
FmHA Housing Preservation Block Grant				
Revenue	\$ 12,900	\$ 10,850	\$ -	\$ -
Expenditures	\$ 12,900	\$ 10,850	\$ -	\$ -

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Grant	752,667	677,554	2,035,637	975,000
Additional Program Income	10,518	25,770	43,062	-
Operating Transfer In	351,425	392,241	452,700	505,800
Total	\$ 1,114,610	\$ 1,095,565	\$ 2,531,399	\$ 1,480,800

Expenses: CDBG

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Grant Expenditures	763,185	703,324	2,078,699	975,000
County Match	351,425	392,241	452,700	505,800
Total	\$ 1,114,610	\$ 1,095,565	\$ 2,531,399	\$ 1,480,800

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Additional Program Income	156,155	648	88,280	-
Leverage Funding	12,220	-	-	-
Total	\$ 168,375	\$ 648	\$ 88,280	\$ -

Expenses: NSP

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Grant Expenditures	168,375	648	88,280	-
Total	\$ 168,375	\$ 648	\$ 88,280	\$ -

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Grant	12,900	10,850	-	-
Total	\$ 12,900	\$ 10,850	\$ -	\$ -

Expenses: FmHA

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Grant Expenditures	12,900	10,850	-	-
Total	\$ 12,900	\$ 10,850	\$ -	\$ -



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General Fund Capital Project Fund

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Fiscal Year 2022 General Fund Capital Projects							
Department and Project Description	Funding Sources						
	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total
Administration - Information Technology							
Server/Hardware/Software Replacement	30,000	30,000					30,000
For replacements due to unexpected hardware/software failures.							
Virtual Machine Server Farm Firewall Replacement	30,000	30,000					30,000
For replacements of Virtual Machine Server upon life expectancy							
Department Upgrades	63,000	63,000					63,000
Replacement of outdated workstations. Review and recommend new computer hardware and software.							
Audio Visual Replacement Fund	15,000	15,000					15,000
Replacement of audio visual equipment at end of life expectancy							
I.T. Enterprise Solutions	300,000	300,000					300,000
For a comprehensive County-wide I.T. Solution							
Surveillance Replacement / Enhancement	10,000	10,000					10,000
Replace and enhance building surveillance.							
ESRI Hardware and Software Upgrade	53,000	53,000					53,000
Increase server capability for ESRI							
Administration - Information Technology	501,000	501,000	-	-	-	-	501,000

Fiscal Year 2022 General Fund Capital Projects							
Department and Project Description	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total
Community Services - Parks							
Brecknock Park - Historic Structure Improvement	20,000	20,000					20,000
This project allows for rehabilitation of the Goggin Manor House							
Hunn Property - Wildcat Manor Improvement Fund	10,000	10,000					10,000
To provide for assessment and rehabilitation of Wildcat Manor							
Kesseling Property Development	25,000	25,000					25,000
Funding to provide for the park development							
Kesseling Wetland Bridge	25,000	25,000					25,000
Final funding to complete the Wetland Bridge							
Parks Equipment	44,600	44,600					44,600
Compact Utility Tractor - Second and final funding installment	12,500						
3/4 Ton Truck	32,100						
Park Pavilions	5,000	5,000					5,000
Pavilion at all County Owned Parks							
Sealcoating and Restriping	10,000	10,000					10,000
Sealcoating and restriping parking lots at County Parks							
Surveillance Cameras	20,000	20,000					20,000
Install or improve surveillance cameras at all County Parks							
Community Services - Recreation							
Recreation Center - Turf Field Public Address System	10,000	10,000					10,000
Install Public Addressing System at the Recreation Center's Turf Field							
Total Community Services	169,600	169,600	-	-	-	-	169,600

Fiscal Year 2022 General Fund Capital Projects									
	Department and Project Description	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total	
	Planning - Inspections & Enforcement								
	Vehicle Replacement	48,000	48,000					48,000	
	Replacement of (2) vehicles with high mileage and mechanical issues								
	Total Planning	48,000	48,000	-	-	-	-	48,000	

Fiscal Year 2022 General Fund Capital Projects									
Department and Project Description	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total		
Public Safety - Emergency Communications Division									
Console Replacement	195,000		95,000			100,000	195,000		
Replacement of outdated and failing Dispatch consoles									
Dispatch Walls Fabric Replacement	20,000		20,000				20,000		
Replace aging fabric on Dispatch walls									
Public Safety - Emergency Medical Division									
Cardiac Monitors	252,000		252,000				252,000		
This project is a 5 year lease of cardiac monitors									
Vehicle/Conversion - Emergency Response Unit Replacement	71,000		71,000				71,000		
Replace one emergency response vehicle. Includes conversion of vehicle to emergency medical response unit									
Public Safety Headquarters									
Building Generator Replacement	30,000		30,000				30,000		
Building Generator for Public Safety building									
Public Safety Emergency Management									
Vehicle Conversion	13,200		13,200				13,200		
Convert new donated vehicle to an emergency vehicle									
Total Public Safety	581,200	-	481,200	-	-	100,000	581,200	-	581,200

Fiscal Year 2022 General Fund Capital Projects									
Department and Project Description	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total		
Facilities Management									
Sealcoating and Restriping	28,600	28,600					28,600		
Sealcoating and restriping parking lots at the County Administrative complex - Total funding this year									
Landscaping	10,000	10,000					10,000		
Refresh landscaping at the County Administrative Complex Total funding this year									
New Maintenance Building	400,000			400,000			400,000		
New Maintenance Building at the County Administrative Complex First of two years of funding									
Chiller Replacement	25,000	25,000					25,000		
Replace aging chiller at the County Administrative Complex First of four years of funding									
Roof Repair	25,000	25,000					25,000		
Repair aging roof at the County Administrative Complex First of four years of funding									
Replace Flooring	50,000	50,000					50,000		
Replace aging flooring at the County Administrative Complex Initial Funding									
Total Facilities Management	538,600	138,600	-	400,000	-	-	538,600	-	538,600

Fiscal Year 2022 General Fund Capital Projects									
	Department and Project Description	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total	
	Sheriff Department								
	Vehicle Replacement	24,000				24,000		24,000	
	Replacement of vehicle with high mileage with an SUV								
	Total Sheriff Department	24,000	-	-	-	24,000	-	24,000	24,000

Fiscal Year 2022 General Fund Capital Projects									
Department and Project Description	FY 2022 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund RETT Contribution	Capital Projects Reserves RETT	Fees	Grant Funding	Total		
Special Projects									
Contributions and Grants									
Community Projects Assistance Fund (Policy 30)	25,000	25,000					25,000		
Funding source to be used at the discretion of Kent County Levy Court to provide limited capital financing assistance to non-County owned Capital Projects that Kent County Levy Court, by majority vote, has determined to be of significant public benefit and importance to the to the citizens of Kent County									
Excellence in Education Grant	10,000	10,000					10,000		
Funding for Kent County Excellence in Education									
Emergency Relief Fund	50,000	50,000					50,000		
Disaster-related assistance for Kent County residents									
Economic Development									
Economic Development - Downtown Development Districts	15,000		15,000				15,000		
To increase funding available for matching grants in designated areas									
EDGE Matching Grant	10,000		10,000				10,000		
County match for State awarded EDGE grants to Kent County businesses (STEM based and Entrepreneur classes)									
Economic Development - Land Acquisition & Construction	50,000		50,000				50,000		
To increase land acquisition and construction funding									
Economic Development - Strategic Development	50,000		50,000				50,000		
To increase strategic development funding									
Facilities Special Projects									
Equipment and Vehicles	8,000	8,000					8,000		
County vehicle and equipment replacement building fund									
Facilities upgrades, repairs, furnishing and equipment	30,000	30,000					30,000		
Funds for upgrades and/or repairs of buildings, furnishings and equipment									
Total Special Projects	248,000	123,000	125,000	-	-	-	248,000		
Total	2,110,400	980,200	606,200	400,000	24,000	100,000	2,110,400		

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL	
ADMINISTRATION (continued)									
INFORMATION TECHNOLOGY									
Project Costs									
Appraisal Software (CAMA) Replacement (Goal \$548,500)	548,500							548,500	
General Fund Contribution FY15	75,000							75,000	
Reserve Transfer -- General Fund FY16, FY20	220,000							220,000	
Capital Projects Fund Reserves (General Fund Contribution) FY16	253,500							253,500	
County Website (Goal \$60,000)	45,000	15,000						60,000	
General Fund Contribution FY17, FY18	45,000							45,000	
Reserve Transfer -- General Fund FY21		15,000						15,000	
Electronic Code Enforcement and Plan Review HW/SW (Goal \$70,000)	70,000							70,000	
Reserve Transfer -- General Fund FY19, FY20	70,000							70,000	
Data Line Communications Upgrade (Goal \$50,000)		50,000						50,000	
Reserve Transfer -- General Fund FY21		50,000						50,000	
Surveillance Replacement/Enhancement (Goal \$60,000)		10,000	10,000	10,000	10,000	10,000	10,000	60,000	
General Fund Contribution				10,000	10,000	10,000	10,000	40,000	
Reserve Transfer -- General Fund FY21		10,000	10,000					20,000	
ESRI Hardware and Software Upgrade (Goal \$106,000)			53,000	53,000				106,000	
General Fund Contribution				53,000				53,000	
Reserve Transfer -- General Fund			53,000					53,000	
Telephone Hardware & Software Upgrade (Goal \$36,600)		36,600						36,600	
Transfer Within Capital Projects - General Fund Contribution		36,600						36,600	
Deeds Imaging Computer HW/SW Replacement (On-Going Funding)	147,900				30,000	30,000	30,000	237,900	
Deeds Fees FY17-FY20	120,000				30,000	30,000	30,000	210,000	
Capital Projects Fund Reserves (Deeds Fees) FY16	27,900							27,900	
TOTAL INFORMATION TECHNOLOGY PROJECTS	3,299,900	233,350	501,000	553,000	530,000	500,000	500,000	6,117,250	
TOTAL ADMINISTRATION	3,299,900	233,350	501,000	553,000	530,000	500,000	500,000	6,117,250	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL	
COMMUNITY SERVICES									
PARKS									
BIG OAK COUNTY PARK									
Project Costs:									
Ball Field Restrooms and Storage (Goal \$220,000)	220,000							220,000	
Cash-in-Lieu of Recreation Area FY18	29,500							29,500	
DNREC - Outdoor Recreation, Parks and Trails Grant FY19	100,000							100,000	
General Fund Contribution FY15, FY16, FY17, FY18, FY19	80,000							80,000	
Reserve Transfer -- General Fund FY20	10,500							10,500	
TOTAL BIG OAK COUNTY PARK PROJECTS	220,000			250,000	250,000	250,000	250,000	1,000,000	
Ball Field Lights (Goal \$1,000,000)				250,000	250,000	250,000	250,000	1,000,000	
General Fund Contribution				250,000	250,000	250,000	250,000	1,000,000	
Splash Pad Water Amenity (Child Play Area) (Goal \$250,000)				50,000	50,000	50,000	50,000	200,000	
General Fund Contribution				50,000	50,000	50,000	50,000	200,000	
TOTAL BIG OAK COUNTY PARK PROJECTS	220,000			300,000	300,000	300,000	300,000	1,420,000	
BRECKNOCK PARK									
Project Costs:									
Historic Structure Improvement Fund (On-Going Funding)	49,200		20,000	20,000	20,000	20,000	20,000	149,200	
General Fund Contribution FY16, FY17, FY18, FY19	39,200			20,000	20,000	20,000	20,000	119,200	
Reserve Transfer -- General Fund FY20	10,000		20,000					30,000	
TOTAL BRECKNOCK PARK PROJECTS	49,200		20,000	20,000	20,000	20,000	20,000	149,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
BROWNS BRANCH PARK									
Project Costs:									
Sports Fields Irrigation System (Goal \$120,000)	80,000			40,000				120,000	
General Fund Contribution FY19	40,000			40,000				80,000	
Reserve Transfer -- General Fund FY20	40,000							40,000	
TOTAL BROWNS BRANCH PROJECTS	80,000	-	-	40,000	-	-	-	120,000	
HUNN PROPERTY									
Project Costs:									
Roadway, Parking, and Trails (Goal \$227,400)	227,400							227,400	
Capital Projects Fund Reserves (Realty Transfer Tax) FY12	24,900							24,900	
General Fund Contribution Realty Transfer Tax FY07	202,500							202,500	
Wildcat Manor Historic Improvement Fund (On-Going Funding)	66,500		10,000	10,000	10,000	10,000	10,000	116,500	
General Fund Contribution FY14, FY15, FY16, FY17, FY18, FY19	56,500			10,000	10,000	10,000	10,000	96,500	
Reserve Transfer -- General Fund FY20	10,000		10,000					20,000	
TOTAL HUNN PROPERTY PROJECTS	293,900		10,000	10,000	10,000	10,000	10,000	343,900	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
KESSELING PROPERTY									
<u>Project Costs:</u>									
Loop Trail Construction (Goal \$25,000)	25,000							25,000	
<i>Capital Projects Fund Reserves (General Fund Contribution) FY18</i>	<i>25,000</i>							<i>25,000</i>	
Park Development (On-Going Funding)	125,000		25,000	100,000	100,000	100,000	100,000	550,000	
<i>General Fund Contribution FY19</i>	<i>25,000</i>			<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>425,000</i>	
<i>Reserve Transfer -- General Fund Contribution FY20</i>	<i>100,000</i>		<i>25,000</i>					<i>125,000</i>	
Wetland Bridge (Goal \$250,200)	225,200		25,000					250,200	
<i>Capital Projects Fund Reserves (Realty Transfer Tax) FY13, FY18</i>	<i>75,200</i>							<i>75,200</i>	
<i>General Fund Contribution FY20</i>	<i>50,000</i>							<i>50,000</i>	
<i>Reserve Transfer -- General Fund FY20</i>	<i>50,000</i>		<i>25,000</i>					<i>75,000</i>	
<i>DNREC - Outdoor Recreation, Parks and Trails Grant (Wetland Bridge) FY13</i>	<i>50,000</i>							<i>50,000</i>	
TOTAL KESSELING PROPERTY PROJECTS	375,200		50,000	100,000	100,000	100,000	100,000	825,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022										
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL		
COMMUNITY SERVICES (continued)										
PARKS										
PARKS EQUIPMENT										
Project Costs:										
72 Inch Zero Turn Trim Mower (Browns Branch) (Goal \$20,000)	10,000	10,000						20,000		
<i>Reserve Transfer -- General Fund FY20</i>	<i>10,000</i>	<i>10,000</i>						<i>20,000</i>		
Compact Utility Tractor (Brecknock) (Goal\$25,000)	12,500		12,500					25,000		
<i>Reserve Transfer -- General Fund FY20</i>	<i>12,500</i>		<i>12,500</i>					<i>25,000</i>		
Parks Vehicle - New 3/4 Ton Truck (One Truck FY21, FY22, FY23)		32,100	32,100	32,100				96,300		
<i>General Fund Contribution</i>				<i>32,100</i>				<i>32,100</i>		
<i>Reserve Transfer -- General Fund</i>		<i>32,100</i>	<i>32,100</i>					<i>64,200</i>		
TOTAL PARKS EQUIPMENT PROJECTS	22,500	42,100	44,600	32,100				141,300		
PARKS - OTHER PROJECTS										
Project Costs:										
Parks Pavilions (Goal \$100,500)	60,500		5,000	5,000	5,000	5,000	5,000	85,500		
<i>General Fund Contribution FY17, FY19</i>	<i>30,500</i>			<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>50,500</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>30,000</i>		<i>5,000</i>					<i>35,000</i>		
Sealcoating - Restriping (On-Going Funding)	105,000		10,000	10,000	10,000	10,000	10,000	155,000		
<i>General Fund Contribution FY19</i>	<i>20,000</i>			<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>60,000</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>10,000</i>		<i>10,000</i>					<i>20,000</i>		
<i>State of Delaware Grant - DeIDOT</i>	<i>75,000</i>							<i>75,000</i>		
Surveillance Cameras at All Parks (Goal \$93,500)	13,500	20,000	20,000	20,000	20,000			93,500		
<i>General Fund Contribution</i>				<i>20,000</i>	<i>20,000</i>			<i>40,000</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>13,500</i>	<i>20,000</i>	<i>20,000</i>					<i>53,500</i>		
TOTAL PARKS - OTHER PROJECTS	179,000	20,000	35,000	35,000	35,000	15,000	15,000	334,000		

CAPITAL PROJECTS FUND - FISCAL YEAR 2022										
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL		
COMMUNITY SERVICES (continued)										
RECREATION										
Project Costs:										
Van 15 Passenger (Goal \$40,000)	40,000							40,000		
<i>General Fund Contribution FY13, FY14, FY15, FY16</i>	<i>40,000</i>							<i>40,000</i>		
Turf Field Public Address System (Goal \$70,000)	25,000		10,000	15,000	20,000			70,000		
<i>General Fund Contribution</i>				<i>15,000</i>	<i>20,000</i>			<i>35,000</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>25,000</i>		<i>10,000</i>					<i>35,000</i>		
TOTAL RECREATION PROJECTS	65,000	-	10,000	15,000	20,000	-	-	110,000		
LIBRARY										
Project Costs:										
Carpet Replacement	29,000							29,000		
<i>General Fund Contribution FY20</i>	<i>3,000</i>							<i>3,000</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>26,000</i>							<i>26,000</i>		
TOTAL LIBRARY PROJECTS	29,000	-	-	-	-	-	-	29,000		
TOTAL COMMUNITY SERVICES	1,535,200	62,100	169,600	552,100	485,000	445,000	445,000	3,694,000		

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY2025	Proposed FY2026	TOTAL	
PUBLIC SAFETY									
EMERGENCY COMMUNICATIONS									
Project Costs:									
Consoles Replacement (Goal \$450,000)	255,000		195,000					450,000	
General Fund Contribution Realty Transfer Tax FY19	85,000							85,000	
Reserve Transfer -- Realty Transfer Tax FY20	85,000		95,000					180,000	
State of Delaware 911 Board Grant			100,000					100,000	
Capital Projects Fund Reserves (Realty Transfer Tax) FY18	85,000							85,000	
Fire / EMS Paging System Replacement (Goal \$695,000)	345,000	350,000						695,000	
General Fund Contribution Realty Transfer Tax FY17, FY18, FY19	45,000							45,000	
Reserve Transfer -- Realty Transfer Tax FY20	300,000	350,000						650,000	
RF Control Station Replacement Radios (Goal \$24,000)	24,000							24,000	
General Fund Contribution Realty Transfer Tax FY17	24,000							24,000	
Replace Fabric on Dispatch Walls (Goal \$80,000)	40,000		20,000	20,000				80,000	
General Fund Contribution Realty Transfer Tax FY19	20,000			20,000				40,000	
Reserve Transfer -- Realty Transfer Tax FY20	20,000		20,000					40,000	
TOTAL EMERGENCY COMMUNICATIONS PROJECTS	664,000	350,000	215,000	20,000	328,000	328,000	328,000	1,249,000	
EMERGENCY MEDICAL SERVICES									
Project Costs:									
Cardiac Monitors/Pacemakers/Defibrillators (On-Going Funding) (Lease)	67,500	557,500	252,000	252,000	252,000	252,000	252,000	1,885,000	
General Fund Contribution Realty Transfer Tax FY18, FY19	36,500							1,044,500	
Reserve Transfer -- Realty Transfer Tax FY20	25,000	557,500	252,000					834,500	
Capital Projects Fund Reserves (Realty Transfer Tax) FY19	6,000							6,000	
Radio Replacement [FY20- (3) Radios] [FY21- (2) Radios]	13,000	9,000						22,000	
Reserve Transfer -- Realty Transfer Tax FY20	13,000							13,000	
Capital Projects Fund Reserves (Realty Transfer Tax) FY21		9,000						9,000	
Vehicle/Conversion-Emergency Response Unit (Goal (1) New Vehicle Each Year)		71,000	71,000	76,000	76,000	76,000	76,000	446,000	
General Fund Contribution Realty Transfer Tax				76,000	76,000	76,000	76,000	304,000	
Reserve Transfer -- Realty Transfer Tax		71,000	71,000					142,000	
Pole Building (Goal \$200,000)	200,000							200,000	
General Fund Contribution Realty Transfer Tax FY16, FY17, FY18, FY19	100,000							100,000	
Reserve Transfer -- Realty Transfer Tax FY20	100,000							100,000	
TOTAL EMERGENCY MEDICAL SERVICES PROJECTS	280,500	637,500	323,000	328,000	328,000	328,000	328,000	2,553,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL	
PUBLIC SAFETY HEADQUARTERS									
Generator Replacement (Goal \$140,000)	50,000		30,000	30,000	30,000			140,000	
<i>General Fund Contribution Realty Transfer Tax FY18, FY19</i>	<i>50,000</i>			<i>30,000</i>	<i>30,000</i>			<i>110,000</i>	
<i>Reserve Transfer -- Realty Transfer Tax</i>			<i>30,000</i>					<i>30,000</i>	
TOTAL PUBLIC SAFETY HEADQUARTERS PROJECTS	50,000		30,000	30,000	30,000			140,000	
EMERGENCY MANAGEMENT									
Vehicle Conversion (Goal \$13,200)			13,200					13,200	
<i>Reserve Transfer -- Realty Transfer Tax</i>			<i>13,200</i>					<i>13,200</i>	
TOTAL PUBLIC SAFETY HEADQUARTERS PROJECTS			13,200					13,200	
TOTAL PUBLIC SAFETY	994,500	987,500	581,200	378,000	358,000	328,000	328,000	3,955,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022										
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL		
FACILITIES MANAGEMENT										
Project Costs:										
Admin Complex Convert Outside Lighting to LED (Goal \$8,500)	8,500							8,500		
<i>General Fund Contribution FY19</i>	<i>8,500</i>							<i>8,500</i>		
Seal & Line Parking Lot - County Complex (Goal \$28,600)			28,600					28,600		
<i>Reserve Transfer -- General Fund</i>			<i>28,600</i>					<i>28,600</i>		
Landscaping - County Complex (Goal \$10,000)			10,000					10,000		
<i>Reserve Transfer -- General Fund</i>			<i>10,000</i>					<i>10,000</i>		
New Maintenance Building - County Complex (Goal \$400,000)			400,000					400,000		
<i>Capital Projects Fund Reserves (Really Transfer Tax)</i>			<i>400,000</i>					<i>400,000</i>		
Chiller Replacement - County Complex (Goal \$100,000)			25,000	25,000	25,000	25,000		100,000		
<i>General Fund Contribution</i>				<i>25,000</i>	<i>25,000</i>	<i>25,000</i>		<i>75,000</i>		
<i>Reserve Transfer -- General Fund</i>			<i>25,000</i>					<i>25,000</i>		
Roof Repair - County Complex Building (Goal \$100,000)			25,000	25,000	25,000	25,000		100,000		
<i>General Fund Contribution</i>				<i>25,000</i>	<i>25,000</i>	<i>25,000</i>		<i>75,000</i>		
<i>Reserve Transfer -- General Fund</i>			<i>25,000</i>					<i>25,000</i>		
Replace Flooring - County Complex (Goal \$250,000)			50,000	50,000	50,000	50,000	50,000	250,000		
<i>General Fund Contribution</i>				<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>200,000</i>		
<i>Reserve Transfer -- General Fund</i>			<i>50,000</i>					<i>50,000</i>		
TOTAL FACILITIES MANAGEMENT PROJECT COSTS	8,500	-	538,600	100,000	100,000	100,000	50,000	897,100		
FACILITIES MANAGEMENT										
	8,500		538,600	100,000	100,000	100,000	50,000	897,100		

CAPITAL PROJECTS FUND - FISCAL YEAR 2022										
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL		
ROW OFFICES										
SHERIFF'S OFFICE										
Project Costs:										
Vehicle Replacement (New Vehicle Each Year)		22,100	24,000	25,000	25,000	25,000	25,000	25,000	146,100	
<i>Transfer Within Capital Projects - Fees</i>		950							950	
<i>Transfer Within Capital Projects - General Fund Contribution</i>		1,150							1,150	
<i>Fees - Sheriff</i>		20,000	24,000	25,000	25,000	25,000	25,000	25,000	144,000	
TOTAL SHERIFF'S OFFICE PROJECTS		22,100	24,000	25,000	25,000	25,000	25,000	25,000	146,100	
TOTAL ROW OFFICES		22,100	24,000	25,000	25,000	25,000	25,000	25,000	146,100	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022										
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026			TOTAL
SPECIAL PROJECTS										
CONTRIBUTIONS AND GRANTS										
<u>Project Costs:</u>										
Community Projects Assistance Fund, Policy 30 (On-Going Funding)	585,200	50,000	25,000	50,000	50,000	50,000	50,000			860,200
<i>Reserve Transfer -- General Fund FY15, FY17, FY18, FY19, FY20</i>	<i>585,200</i>	<i>50,000</i>	<i>25,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>			<i>860,200</i>
Emergency Relief Fund (On-Going Funding)		150,000	50,000	10,000	10,000	10,000	10,000			240,000
<i>Reserve Transfer -- General Fund</i>		<i>150,000</i>	<i>50,000</i>							<i>200,000</i>
<i>General Fund Contribution</i>				<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>			<i>40,000</i>
Excellence in Education		15,000	10,000	10,000	10,000	10,000	10,000			65,000
<i>Reserve Transfer -- General Fund</i>		<i>15,000</i>	<i>10,000</i>							<i>25,000</i>
<i>General Fund Contribution</i>				<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>			<i>40,000</i>
DSHA Emergency Housing Assistance Program (Covid Matching Grant)	180,000									180,000
<i>Reserve Transfer -- General Fund FY20</i>	<i>180,000</i>									<i>180,000</i>
TOTAL CONTRIBUTIONS AND GRANTS PROJECTS	765,200	215,000	85,000	70,000	70,000	70,000	70,000			1,345,200
ECONOMIC DEVELOPMENT										
<u>Project Costs:</u>										
Downtown Development Districts (On-Going Funding)	247,300	25,000	15,000	25,000	25,000	25,000	25,000			387,300
<i>General Fund Contribution Realty Transfer Tax</i>	<i>100,000</i>			<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>			<i>200,000</i>
<i>Reserve Transfer - Realty Transfer Tax FY18, FY20</i>	<i>147,300</i>	<i>25,000</i>	<i>15,000</i>							<i>187,300</i>
EDGE Matching Grant	75,000		10,000	10,000	10,000	10,000	10,000			125,000
<i>General Fund Contribution Realty Transfer Tax</i>				<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>			<i>40,000</i>
<i>Reserve Transfer - Realty Transfer Tax FY20</i>	<i>75,000</i>		<i>10,000</i>							<i>85,000</i>
Land Acquisition & Construction (On-Going Funding)	433,500	25,000	50,000	100,000	100,000	100,000	100,000			908,500
<i>General Fund Contribution Realty Transfer Tax FY17, FY18</i>	<i>125,000</i>			<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>			<i>525,000</i>
<i>Reserve Transfer - Realty Transfer Tax FY08, FY19, FY20</i>	<i>308,500</i>	<i>25,000</i>	<i>50,000</i>							<i>383,500</i>
Strategic Development (On Going Funding)	325,700	50,000	50,000	50,000	50,000	50,000	50,000			625,700
<i>General Fund Contribution Realty Transfer Tax</i>				<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>			<i>200,000</i>
<i>Reserve Transfer - Realty Transfer Tax FY19, FY20</i>	<i>325,700</i>	<i>50,000</i>	<i>50,000</i>							<i>425,700</i>
TOTAL ECONOMIC DEVELOPMENT PROJECTS	1,081,500	100,000	125,000	185,000	185,000	185,000	185,000			2,046,500

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior Open Projects	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL	
SPECIAL PROJECTS (continued)									
EQUIPMENT AND VEHICLES									
<u>Project Costs:</u>									
County Vehicle and Equipment Replacement (On-Going Funding)	89,900		8,000	32,000	32,000	32,000	32,000	225,900	
<i>General Fund Contribution FY18, FY19</i>	<i>57,900</i>			<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>185,900</i>	
<i>Reserve Transfer -- General Fund FY20</i>	<i>32,000</i>		<i>8,000</i>					<i>40,000</i>	
TOTAL EQUIPMENT AND VEHICLES PROJECT	89,900		8,000	32,000	32,000	32,000	32,000	225,900	
FACILITIES									
<u>Project Costs:</u>									
Facilities Upgrades, Repairs, Furnishings and Equipment (On-Going Funding)	185,900	50,000	30,000	50,000	50,000	50,000	50,000	465,900	
<i>General Fund Contribution FY17, FY18, FY19</i>	<i>135,900</i>			<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>335,900</i>	
<i>Reserve Transfer -- General Fund FY20</i>	<i>50,000</i>	<i>50,000</i>	<i>30,000</i>					<i>130,000</i>	
EMS West Dover Location	809,800							809,800	
<i>Reserve Transfer -- Realty Transfer Tax FY18, FY19, FY20</i>	<i>809,800</i>							<i>809,800</i>	
TOTAL FACILITIES PROJECTS	995,700	50,000	30,000	50,000	50,000	50,000	50,000	1,275,700	
TOTAL SPECIAL PROJECTS	2,932,300	365,000	248,000	337,000	337,000	337,000	337,000	4,893,300	

CAPITAL PROJECTS FUND - FISCAL YEAR 2022									
	Prior								
	Open	Amended	Adopted	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
	Projects	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	
SUMMARY									
Project Costs:									
Administration	3,299,900	233,350	501,000	553,000	530,000	500,000	500,000	500,000	6,117,250
Community Services	1,535,200	62,100	169,600	552,100	485,000	445,000	445,000	445,000	3,694,000
Planning		24,000	48,000						72,000
Public Safety	994,500	987,500	581,200	378,000	358,000	328,000	328,000	328,000	3,955,200
Facilities Management	8,500		538,600	100,000	100,000	100,000	100,000	50,000	897,100
Row Offices		22,100	24,000	25,000	25,000	25,000	25,000	25,000	146,100
Special Projects	2,932,300	365,000	248,000	337,000	337,000	337,000	337,000	337,000	4,893,300
Total Project Costs	8,770,400	1,694,050	2,110,400	1,945,100	1,835,000	1,735,000	1,685,000	1,685,000	19,774,950
Source of Funds:									
Capital Projects Fund Reserves (Deed Fees)	27,900								27,900
Capital Projects Fund Reserves (Sheriff Fees)	24,200								24,200
Capital Projects Fund Reserves (General Fund Contribution)	309,900								309,900
Capital Projects Fund Reserves (Realty Transfer Tax)	191,100	9,000	400,000						200,100
Transfer Within Capital Projects - Fees	950								950
Transfer Within Capital Projects - General Fund Contribution		37,750							37,750
Cash-in-Lieu of Recreation Area	29,500								29,500
Fees - Deeds	120,000								120,000
Fees - Sheriff		20,000	24,000	25,000	25,000	25,000	25,000	25,000	144,000
General Fund Contribution	1,652,800			1,257,100	1,137,000	1,067,000	1,017,000	1,017,000	6,130,900
General Fund Contribution Realty Transfer Tax	913,000			563,000	543,000	513,000	513,000	513,000	3,045,000
Reserve Transfer -- General Fund	3,037,900	547,850	980,200	100,000	100,000	100,000	100,000	100,000	5,365,950
Reserve Transfer -- Realty Transfer Tax	2,209,300	1,078,500	606,200						3,894,000
State of DE Grant -- DE Land and Water Conservation Trust Fund	29,800								29,800
DNREC - Outdoor Recreation, Parks and Trails Grant	150,000								150,000
State of Delaware Grant -- DeIDOT	75,000								75,000
State of Delaware 911 Board Grant			100,000						100,000
Total Source of Funds	8,770,400	1,694,050	2,110,400	1,945,100	1,835,000	1,735,000	1,685,000	1,685,000	19,774,950

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Beginning Fund Balance	\$ 148,053	\$ 171,913	\$ 194,913	\$ 194,913
Revenues				
Land Lease	22,890	22,890	23,400	23,400
Interest Income	3,121	2,198	2,600	500
Total	26,011	25,088	26,000	23,900
Expenses				
Legal & Consulting	33	6	22,700	20,700
Indirect Expenses	2,118	2,082	2,200	2,200
Maintenance Expense	-	-	1,100	1,000
Total	2,151	2,088	26,000	23,900
Estimated Ending Fund Balance	\$ 171,913	\$ 194,913	\$ 194,913	\$ 194,913



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Sewer Fund Budget

The Sewer Fund provides the wastewater collection, conveyance and treatment services for the citizens of Kent County. In order to accomplish this task, the Sewer Fund maintains a collection system consisting of 177 miles of force-main piping, 253 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 2022 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 budget for Fiscal Year 2022 are consistent with Fiscal Year 2021 budgeted fees.
- 2) Operating contingency is funded at \$610,000.
- 3) 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.
- 4) 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.

- 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.) No shift differential is paid when an employee is absent from work. 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. A different rate may apply to members of a collective bargaining unit.
- 7) Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 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. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 8) 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 7/1/2021, 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.

- 9) 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 7/1/2021, 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.
- 10) 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.
- 11) The Fiscal Year 2022's annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, was not available at the time this budget was prepared. Therefore, this budget reflects the Fiscal Year 2021's recommended a contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2022. The budgeted General Fund portion of the Fiscal Year 2022 pension contribution is \$3,176,394 and the budgeted Sewer Funds portion is \$949,400

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.

- 12) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,514,908 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2022. However, the Commissioners have opted to maintain the same contribution as Fiscal Year 2021 of \$2,735,937. This Adopted Budget reflects the General Fund contribution for Fiscal Year 2022 as \$2,092,237 and the Sewer Fund contribution as \$643,700

- 13) 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.
- 14) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, 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 2022.
- 15) Effective July, 1 2021, funds have been included to implement the recommendations of the Classification, Compensation & Benefits Study, completed by Management Advisory Group International Inc. dated March 13, 2020. The official pay plan grades and steps shall be restructured to reflect the new pay classification system designed as applicable and existing employees and positions/new positions will be placed within their requisite grade and step as recommended by the Study consultant and reflect any pay/position adjustments occurring in Fiscal Year 2021. Such placement in the classification system shall further incorporate any reclassifications, wage adjustment and/or step increases approved since the Study was concluded and approved as part of the Fiscal Year 2022 budget review process. Staff shall endeavor to implement the Study recommendations as of July 1, 2021, provided necessary capacity exists within current payroll system software and human resources.
- 16) Effective July 1, 2021, all classified and unclassified employee shall receive a two percent (2%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two percent (2%) 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.
- 17) Effective July 1, 2021, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and 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 employee and unclassified employee with not more than one day less than three months, of County service shall not receive any step advancement. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.

- 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) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys increases from \$180/hour to \$210/hour.

SEWER FUND – FISCAL YEAR 2022 BUDGET ASSUMPTIONS

The Adopted Fiscal Year 2022 budget increased by 5.08 percent (\$1,058,000) from the Amended Fiscal Year 2021 budget. The departments' operating expenses increased by \$304,000, transfer to Capital Projects increased by \$209,000, debt service increased by \$229,600 and contingency increased by \$315,400 from Fiscal Year 2021 Amended Budget.

The primary increase in Fiscal Year 2022 budgeted revenue is a transfer in of \$1,078,500 from Retained Earnings due to a shortfall of revenue over expenses. There is also a slight increase in user fees. Increases in user fees are due to anticipated user growth. The adopted interest income decreased by \$176,000.

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 \$17.6 million and will provide funds for approximately 80.5 percent of the budgeted expenses. Funds for the remaining 19.5 percent of expenses are provided from hauler charges, appropriated retained earnings, 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 2022 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 this Adopted Budget. 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 in this Adopted Budget. The rate for the Delaware Solid Waste Authority remains \$14.30 per \$1,000 gallons in this Adopted Budget.

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 septage fee for haulers in this Adopted Budget 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 2022 are projected to increase by \$10,600 from the Permit and Review fees budgeted in Fiscal Year 2021. 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 2022 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. The Adopted Fiscal Year 2022 budgeted interest income decreased by \$176,000 from the Fiscal Year 2021 budgeted amount.

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 is comprised of Street Light Fund, Trash Fund and Landfill Fund administrative cost reimbursements and other miscellaneous income. Other revenue sources include Penalties, Pretreatment Fines, Lime Sales and Employee Pension Withholding.

Expenditures

Personnel

This category includes expenses for employees’ base wages and salaries plus other compensation and fringe benefits such as health, dental, disability and life insurance, pension and related payroll taxes.

Personnel expenses for Fiscal Year 2022 Adopted Budget are \$8,020,200

Position Summary

	FY 2020	FY 2021	FY 2022
Public Works – Sewer Funds	71	72	72
Engineering	15	15	15
Environmental Programs	3	3	3
WWF-Operations	19	19	19
WWF-Maintenance	25	25	25
WWF-Treatment Plant Administration	9	10	10

- 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.) No shift differential is paid when an employee is absent from work. 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) Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 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. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance 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 7/1/2021, 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 7/1/2021, 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 Fiscal Year 2022's annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, was not available at the time this budget was prepared. Therefore, this budget reflects the Fiscal year 2021's recommended contribution of \$4,125,794 to the Kent County Employee Pension Fund for Fiscal Year 2022. The budgeted General Fund portion of the Fiscal Year 2022 pension contribution is \$3,176,394 and the budgeted Sewer Funds portion is \$949,400

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 \$2,514,908 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2022. However, the Commissioners have opted to maintain the same contribution as Fiscal Year 2021 of \$2,735,937. This Adopted Budget reflects the General Fund contribution for Fiscal Year 2022 as \$2,092,237 and the Sewer Fund contribution as \$643,700
- 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, 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 2022.

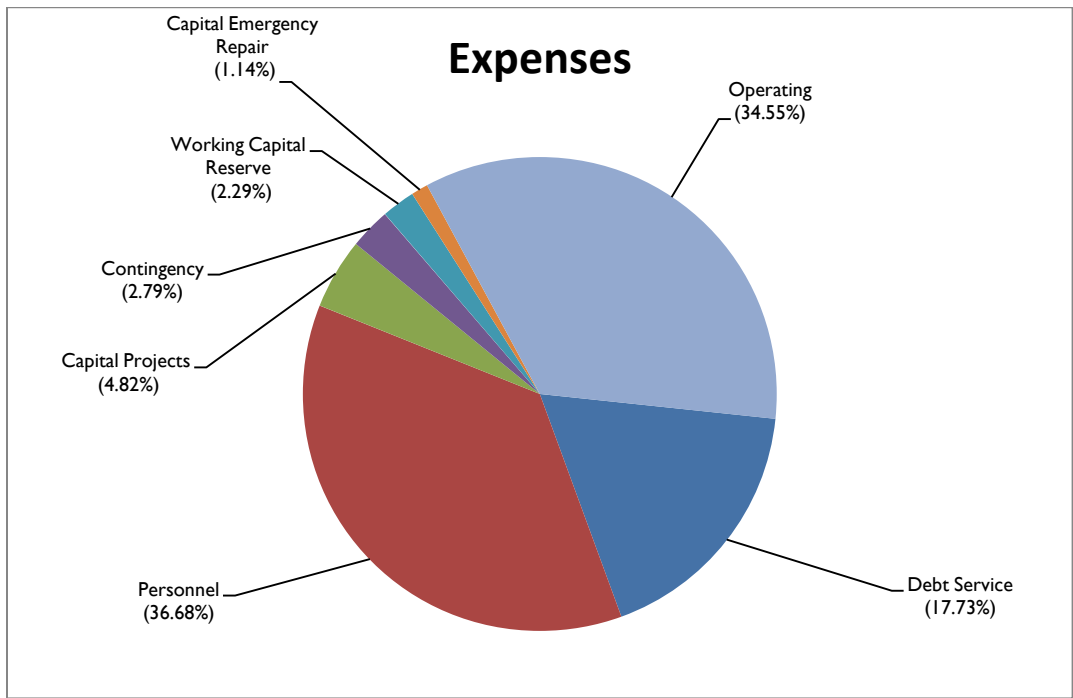
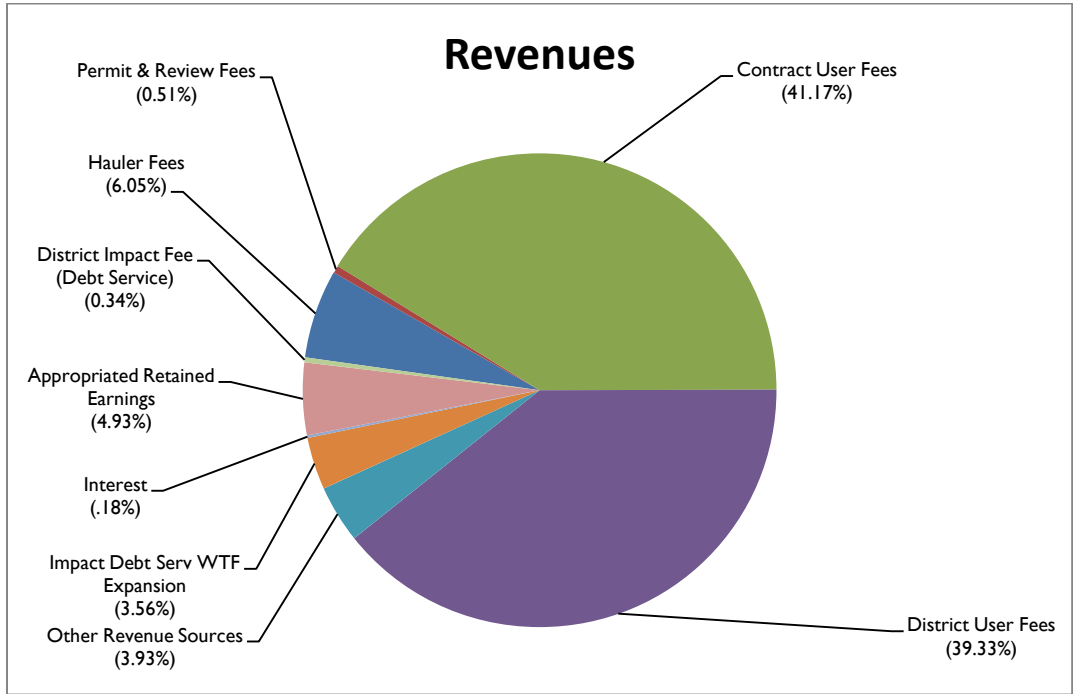
- 12) Effective July 1, 2021, funds have been included to implement the recommendations of the Classification, Compensation & Benefits Study, completed by Management Advisory Group International Inc. dated March 13, 2020. The official pay plan grades and steps shall be restructured to reflect the new pay classification system design as applicable and existing employee and positions/new position will be placed within their requisite grade and step as recommended by the Study consultant and reflect any pay/position adjustments occurring in Fiscal Year 2021. Such placement in the classification system shall further incorporate any reclassifications, wage adjustment and/or step increases approved since the Study was concluded and/or approved as part of the Fiscal Year 2022 budget review process. Staff shall endeavor to implement the Study recommendations as of July 1, 2021, provided capacity exists within current payroll system software and human resources.
- 13) Effective July 1, 2021, all classified and unclassified employees shall receive a two percent (2%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the two percent (2%) 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) Effective July 1, 2021, as provided in the County employees' pay classification system, each classified and unclassified employee with at least one fiscal year, but not less than nine months, of County service and 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 employee and unclassified employee with not more than one day less than three months, of County service shall not receive any step advancement. Such step increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 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.

Graphs depicting the percentage of the Adopted Fiscal Year 2022 unrestricted revenue and expense projected by category for the Sewer Fund are shown below.



Sewer Fund Summary of Revenues and Expenses
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Sewer Fund	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Unrestricted Revenue				
User Fees	17,601,975	16,631,077	17,276,900	17,603,500
Hauler Charges	1,456,596	1,167,831	1,122,000	1,125,100
Hauler Debt Service Fee	254,831	204,576	196,300	196,900
Penalties	211,245	159,724	200,000	170,000
Rent	54,507	54,639	54,500	54,500
Interest	340,819	218,195	216,000	40,000
Leachate	90,474	2,648	5,000	5,000
Lime Sales	11,846	7,272	10,000	5,000
Permit & Review Fees	120,098	140,382	101,400	112,000
Other Income	254,909	199,558	240,300	244,400
Employee Pension Withholding	47,561	51,048	45,000	48,000
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	235,719	110,843	70,000	83,500
Energy Credits	118,270	131,337	118,000	118,000
Debt Service Tax Interest Credits	86,665	79,623	86,000	80,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
Appropriated Retained Earnings	-	-	165,000	1,078,500
Total Unrestricted Revenue	\$ 21,011,456	\$ 19,284,694	\$ 20,809,900	\$ 21,867,900
Direct Expenses				
Engineering				
Administration	2,420,032	2,331,641	2,528,200	2,648,500
Environmental Programs	486,177	439,498	483,200	490,900
Treatment Plant Administration	1,015,445	1,074,330	1,284,400	1,333,300
Operations & Bio-Solids	5,141,904	5,315,677	5,789,500	5,931,500
Maintenance	4,668,421	4,371,578	5,186,300	5,171,400
Transfer to Capital Projects Fund	1,190,000	1,340,600	845,000	1,054,000
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	294,600	610,000
Capitalized Operating Expense	856,487	459,756	-	-
Septage Loan Redemption	254,831	204,576	196,300	196,900
Bond Redemption	2,369,014	2,416,373	2,431,700	2,499,000
Interest Expense	1,044,044	1,021,344	1,020,700	1,182,400
Total Expense	\$ 20,196,355	\$ 19,725,373	\$ 20,809,900	\$ 21,867,900

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

- Installation of an aeration and plant-wide generator equipment for the KCRRRF 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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	1,741,636	1,703,199	1,706,300	1,778,200
Travel	1,320	617	2,800	2,600
Insurance	10,588	9,319	10,900	10,300
Indirect Costs	470,684	532,262	622,100	652,100
Office Supplies	5,187	4,544	6,200	6,300
Furniture/Equipment	14,827	10,060	68,600	85,000
Legal/Contract Services	29,745	30,483	44,600	44,000
Operating Supplies	2,086	2,810	4,000	4,000
Utilities	6,069	6,206	7,000	7,600
Maintenance	21,786	14,817	18,000	19,000
Vehicle Expense	16,601	17,197	21,500	23,200
Consulting Fees	99,290	-	15,000	15,000
Miscellaneous	131	50	1,000	1,000
Fiscal Agent	82	77	200	200
Total	\$ 2,420,032	\$ 2,331,641	\$ 2,528,200	\$ 2,648,500

Note:

Furniture & Equipment:

(2) Desktop PC	\$ 2,200
(2) 24" Monitors	400
(1) 32" Monitor	500
(1) Printer	600
(2) 8" WiFi Tablets	1,400
(1) Bluebeam License	400
Copier Lease	3,500
(2) Trucks	<u>76,000</u>

Total Furniture and Equipment **\$ 85,000**

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	364,729	331,421	334,400	313,500
Travel	958	-	2,300	1,500
Insurance	3,474	2,738	3,800	3,300
Indirect Costs	59,789	64,197	71,000	73,600
Office Supplies	412	611	600	600
Furniture/Equipment	3,352	6,485	6,800	30,200
Legal/Contract Services	174	257	900	1,500
Operating Supplies	660	138	1,200	1,500
Utilities	1,120	1,136	1,300	1,800
Maintenance	590	232	1,600	1,600
Vehicle Expense	6,190	2,399	5,800	5,300
Project Expense	23,459	15,474	25,500	30,500
Testing/Monitoring	21,270	14,410	28,000	26,000
Total	\$ 486,177	\$ 439,498	\$ 483,200	\$ 490,900

Note:**Furniture and Equipment:**

(2) Desktop PC	\$ 3,600
(1) Portable pH Meter	600
(1) Van	<u>26,000</u>

Total Furniture and Equipment: \$ 30,200

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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	803,662	822,488	1,012,000	1,059,000
Travel	353	2,556	3,300	4,100
Insurance	10,772	7,191	8,500	8,800
Indirect Costs	130,383	141,043	162,000	168,800
Office Supplies	2,257	757	2,400	1,700
Furniture/Equipment	7,648	7,405	7,300	4,700
Legal/Contract Services	22,884	25,596	35,600	30,700
Operating Supplies	2,944	7,785	5,300	6,300
Utilities	31,512	34,306	37,400	36,600
Maintenance	1,295	5,641	7,900	11,000
Vehicle Expense	815	348	2,500	1,400
Consulting	811	19,214	-	-
Miscellaneous	109	-	200	200
Total	\$ 1,015,445	\$ 1,074,330	\$ 1,284,400	\$ 1,333,300

Note:

Furniture and Equipment:

(3) 24" Computer Monitors	\$ 600
(2) Copier Lease	<u>4,100</u>

Total Furniture and Equipment:	<u>\$ 4,700</u>
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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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	2,265,804	2,399,899	2,202,800	2,280,600
Travel	16	480	3,200	-
Insurance	107,463	153,556	154,000	175,100
Indirect Costs	397,964	425,401	476,700	500,400
Office Supplies	2,306	1,643	2,000	1,800
Furniture/Equipment	1,192	12,123	65,400	29,500
Legal/Contract Services	7,190	3,219	15,800	9,400
Trash Collection	28,528	20,622	60,000	40,000
Operating Supplies	686,531	667,558	820,100	896,600
Utilities	1,237,977	1,286,771	1,366,800	1,420,100
Rent	10,782	6,737	10,000	10,000
Maintenance	330,531	268,946	403,800	404,900
Vehicle Expense	3,044	9,206	4,300	3,600
Consultant Services	-	8,290	-	-
Miscellaneous	-	225	500	500
Testing/Monitoring	62,576	51,001	61,100	59,000
Capital Expenditures	-	-	143,000	100,000
Total	\$ 5,141,904	\$ 5,315,677	\$ 5,789,500	\$ 5,931,500

Note:

Furniture & Equipment:

(1) Desk Top Computer	\$ 1,000
(2) Tables	2,000
(1) Trike	400
(1) pH Bench Top Meter Kit	1,300
(1) BOD Probe	800
(1) Utility Gator	<u>24,000</u>

Total Furniture and Equipment **\$ 29,500**

Operating Capital Projects:

General Labor and Equipment	\$ <u>100,000</u>
Total Operating Capital Projects	\$ <u>100,000</u>

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 253 miles of gravity piping, 177 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

Expenses: Wastewater Facilities: Maintenance

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Personnel	2,665,381	2,620,375	2,534,700	2,588,900
Travel	3,162	3,497	9,900	4,500
Insurance	60,841	36,571	35,500	38,700
Indirect Costs	448,819	483,355	536,700	562,600
Office Supplies	39,651	40,981	44,500	44,500
Furniture/Equipment	46,435	61,853	268,000	222,500
Legal/Contract Services	166,486	65,184	78,300	37,200
Trash	6,069	6,072	7,200	7,200
Operating Supplies	189,021	148,816	233,200	260,200
Utilities	590,855	516,300	609,700	606,000
Rent	24,327	1,550	8,000	8,000
Maintenance	252,987	260,973	348,300	353,800
Vehicle Expense	127,117	115,955	136,300	126,300
Consultant	-	2,866	-	-
Miscellaneous	4,127	784	1,000	1,000
Capital Expenditures	43,143	6,446	335,000	310,000
Total	\$ 4,668,421	\$ 4,371,578	\$ 5,186,300	\$ 5,171,400

Note:

Furniture and Equipment:

(4) Tablets	\$ 3,900
(10) PLC Upgrades	20,000
(2) ATS Replacements	4,000
(5) Grinder Pumps	15,000
(1) 72" Diesel Mower	18,000
(5) Tower Lease	11,600
(2) 4X4 Utility Body Trucks	<u>150,000</u>

Total Furniture and Equipment

\$ 222,500

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>25,000</u>

Total Operating Capital Projects

\$ 310,000

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 and US 13 Forcemain Rehabilitation
- Sanitary Sewer District expansions Double Run (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 Road

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 2022

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to Fiscal Year 2021. 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 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
T8C	Biosolids Capacity Expansion with WAS Screens	3,450,000	10,000,000	11,218,300	-	-	-	-	24,668,300
	Working Capital Reserve	1,725,000	-	-	-	-	-	-	1,725,000
	Main System Capital Improvement Fees	1,725,000	3,000,000	4,218,300	-	-	-	-	8,943,300
	State of Delaware Revolving Fund Loan	-	7,000,000	7,000,000	-	-	-	-	14,000,000
T14	Replace Influent Bar Rakes (Influent Building)	155,000	155,000	-	-	-	-	-	310,000
	Working Capital Reserve	155,000	155,000	-	-	-	-	-	310,000
T16	Site Improvements - Replace Paved Surfaces	-	-	-	-	-	-	96,000	96,000
	Operating Revenues	-	-	-	-	-	-	96,000	96,000
T17	Sandfilter Covers For Cells & Cascade	-	-	-	-	143,000	143,000	-	286,000
	Operating Revenues	-	-	-	-	143,000	143,000	-	286,000
T18	Clarifier Improvement - Weir Covers	-	50,000	-	-	-	-	-	50,000
	Operating Revenues	-	50,000	-	-	-	-	-	50,000
T20B	North Aeration Basin Liner and Venting Replacement	360,000	180,000	-	-	-	-	-	540,000
	Operating Revenues	360,000	180,000	-	-	-	-	-	540,000
T20C	North Aeration Basin Liner - Basin Inlet Valve Replacement	-	209,000	-	-	-	-	-	209,000
	Working Capital Reserve	-	60,000	-	-	-	-	-	60,000
	Operating Revenue	-	149,000	-	-	-	-	-	149,000

	Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
T21	Aeration Basin Diffuser Replacement Maintenance	-	-	75,000	75,000	-	-	-	150,000
	Operating Revenues	-	-	75,000	75,000	-	-	-	150,000
T22	Clarifier 3 & 4 Mechanism Replacement	-	-	400,000	400,000	-	-	-	800,000
	Operating Revenues	-	-	400,000	400,000	-	-	-	800,000
T23	Grit Removal Equipment Upgrade	120,000	10,000	-	-	-	-	-	130,000
	Operating Revenues	120,000	10,000	-	-	-	-	-	130,000
T24	Sandfilter Sand Replacement	-	-	-	-	300,000	340,000	-	640,000
	Operating Revenues	-	-	-	-	300,000	340,000	-	640,000
T25A	Bio-solids Gas Production-Phase 1 Study	-	-	-	-	-	-	200,000	200,000
	Operating Revenues	-	-	-	-	-	-	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	-	-	-	-	179,000
	Working Capital Reserve	-	89,500	89,500	-	-	-	-	179,000
T28	Solids Handling Building Interior Lighting Upgrade	-	-	-	-	-	-	25,000	25,000
	Operating Revenues	-	-	-	-	-	-	25,000	25,000
T29	Elevated Water Tower Inspection and Painting	-	-	-	-	-	-	115,000	115,000
	Operating Revenues	-	-	-	-	-	-	115,000	115,000
	Total Treatment Plant Upgrades	22,164,040	11,453,500	13,435,608	875,000	843,000	883,000	836,000	50,490,148

	Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Conveyance System Expansion and Upgrades								
	Project Costs:								
CS10	Route 13 Forcemain Relocation – South Dover Design & Construction	-	-	5,000,000	-	-	-	-	5,000,000
	State of Delaware Revolving Fund Loan	-	-	5,000,000	-	-	-	-	5,000,000
CS11	PS24A (Carter Rd) Main Transmission pump upgrades, piping and forcemain improvements	-	-	-	-	-	420,000	1,680,000	2,100,000
	State of Delaware Revolving Fund Loan	-	-	-	-	-	336,000	1,344,000	1,680,000
	Main System Capital Improvement Fees	-	-	-	-	-	84,000	336,000	420,000
CS12	Hickory Ridge (Garrison Lake 5) Forcemain Ext.	-	-	-	-	-	-	300,000	300,000
	District Expansion Fees	-	-	-	-	-	-	300,000	300,000
	Total Conveyance System Expansion and Upgrades	10,536,500	4,037,000	7,165,500	1,000,000	1,000,000	420,000	1,980,000	26,139,000

	Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 1 - Smyrna Lead/Lag Pump Replacement/Rebuild (No Control Upgrade Req'd.)	65,000	-	-	-	50,000	-	-	115,000
P1	Operating Revenues	65,000	-	-	-	50,000	-	-	115,000
	Pump Station 3 - Dover								
	New Pump - Position 3.2 or 1	175,000	-	-	-	168,000	-	-	343,000
P2B	Operating Revenues	175,000	-	-	-	168,000	-	-	343,000
P2C	Well 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
	Pump Station 4 - Rising Sun								
	Small Pump Replacement	-	-	-	-	-	-	60,000	60,000
P3	Operating Revenues	-	-	-	-	-	-	60,000	60,000
P3C	Large Pump Motor Replacement	-	30,000	-	-	-	30,000	-	60,000
	Operating Revenues	-	30,000	-	-	-	30,000	-	60,000
P3D	Meter Vault, Meter & 24" Bypass	-	-	-	-	-	-	50,000	50,000
	Operating Revenues	-	-	-	-	-	-	50,000	50,000

	Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 1 - Smyrna								
	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 - Denneys Road								
P12	Pump Replacements	-	-	-	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
	Working Capital Reserve	-	-	125,000	-	-	-	-	125,000
	Pump Station 13 - Frederica								
P16	Pump Replacement/Upgrade With Submersibles	-	-	-	-	-	-	140,000	140,000
	District Expansion Fees	-	-	-	-	-	-	70,000	70,000
	Operating Revenues	-	-	-	-	-	-	70,000	70,000
	Pump Station 20 - Garrison Lake								
P17	Pump Upgrade-Wetwell capacity, Install submersible pumps, valve vault	-	-	-	-	-	-	325,000	325,000
	Main System Capital Improvement Fees	-	-	-	-	-	-	162,500	162,500
	Operating Revenues	-	-	-	-	-	-	162,500	162,500
	Pump Station Various								
	Total Pump Stations Upgrades	3,400,600	175,000	270,000	270,000	453,000	315,000	745,000	5,628,600

	Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Equipment & Software Project Costs:								
E1	Loader	-	-	-	-	-	100,000	100,000	200,000
E3	Pumper Truck	168,068	-	-	-	-	85,000	85,000	338,068
E5	Dump Truck .	175,000	-	-	-	-	-	-	175,000
E6	Portable Pumps	100,000	100,000	-	-	100,000	-	-	300,000
E7	Flatbed Dump Truck	87,324	20,000	-	-	-	-	-	107,324
E8	Biosolids Spreader	-	-	150,000	150,000	-	-	-	300,000
E9	Mini Excavator	-	-	-	75,000	-	-	-	75,000
E10	Bucket Truck	-	-	-	-	100,000	125,000	-	225,000
E11	Treatment Plant Phone System	-	-	14,000	-	-	-	-	14,000
E12	Radio Equipment Upgrade	-	-	75,000	75,000	-	-	-	150,000
E13	Vacuum Truck	-	-	-	-	140,000	140,000	140,000	420,000
	Operating Revenues	530,392	120,000	239,000	300,000	340,000	450,000	325,000	2,304,392
	Total Equipment Projects Costs	530,392	120,000	239,000	300,000	340,000	450,000	325,000	2,304,392

	Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
	Special Project Costs:								
S1	Work Flow Management & Document Retrieval Software	100,000	100,000	75,000	75,000	-	-	-	350,000
	Operating Revenues	100,000	100,000	75,000	75,000	-	-	-	350,000
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
S4	RRRF Admin Office Space Study	-	-	20,000	-	-	-	-	20,000
	Operating Revenues	-	-	20,000	-	-	-	-	20,000
	Total Special Projects	350,000	100,000	95,000	75,000	-	-	-	620,000

Fiscal Year 2022	Prior Budget Years	Amended FY 2021	Adopted FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	TOTAL
SUMMARY								
Grand Total Projects Costs	41,191,532	15,885,500	21,205,108	2,520,000	2,636,000	2,068,000	3,886,000	89,392,140
Total Funding Sources:								
Operating Revenues	2,335,992	884,000	1,054,000	1,120,000	1,236,000	1,248,000	1,223,500	9,101,492
Working Capital Reserve	2,792,000	304,500	214,500	-	-	-	-	3,311,000
State of DE Revolving Fund Planning Grant	100,000	-	-	-	-	-	50,000	150,000
State of DE Revolving Fund Loan	6,185,192	10,437,000	13,892,808	1,000,000	1,000,000	336,000	1,344,000	34,195,000
DNREC Loan (2018)	1,023,000	-	-	-	-	-	-	1,023,000
USDA Loan	10,736,848	-	-	-	-	-	-	10,736,848
USDA Grant	3,157,000	-	-	-	-	-	-	3,157,000
Main System Capital Improvement Fees	13,261,500	4,260,000	6,043,800	400,000	400,000	484,000	898,500	25,747,800
District Expansion Fees	-	-	-	-	-	-	370,000	370,000
Septage Loan	1,600,000	-	-	-	-	-	-	1,600,000
Total Funding Sources:	41,191,532	15,885,500	21,205,108	2,520,000	2,636,000	2,068,000	3,886,000	89,392,140

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

This project is a continuation of discussions with DNREC to develop site-specific water quality standards for the section of the Murderkill River which receives the treated discharge from the Regional Resource Recovery Facility (RRRF). The data collection ran through December 2008. The analysis concluded December 2009 followed by model calibration concluding with the development of scientifically based, site specific numeric water quality standards. Ongoing work is being performed by the University of Delaware in conjunction with the United States Geological Survey. The funding source is Main System Capital Improvement Fees.

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 – FY26)

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 (FY17)(FY20)(FY22)

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 DNREC Loan, USDA Loan, Working Capital Reserves and The State of Delaware Revolving Fund Loan.

T7B. Air Blower System Optimization (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.

Treatment Plant Upgrades Continued**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.

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 (FY26)

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 Operating Revenue.

T17. Sand filter Covers For Cells & Cascade (FY24 – FY25)

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)

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 (FY19 – FY21)

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.

T20C. North Aeration Basin Line – Basin Inlet Valve Replacement (FY 21)

This project will replace the inlet valve to the North Aeration Basin. The funding source is Operating Revenue and Working Capital Reserve.

Treatment Plant Upgrades ContinuedT21. Aeration Basin Diffuser Replacement (FY 22 – FY 23)

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

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

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

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

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

T24. Sand Filter Sand Replacement (FY24 – 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 (FY26)

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. 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.

T28. Solids Handling Building Interior Lighting Upgrade) (FY26)

This project is the replacement of mercury vapor lighting with energy efficient LED lighting. The funding source is Operating Revenue.

T29. Elevated Water Tower Inspection and Painting (FY26)

This project is the inspection of the elevated water tower to be followed by pressure washing and painting. The inspection will identify any structural or safety repairs to be completed as part of the project. The funding source is Operating Revenue.

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 Planning 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 Fund Loan.

CS6. Puncheon Run Transmission Bypass – Design & Construction (FY20 – FY22)

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 – FY21)

This is a main transmission sewer rehabilitation project from PS2 on Denneys Road, down Rt13 to Garden Lane. 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 ContinuedCS10. 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.

CS11. PS24A (Carter Road) Main Transmission Pump Upgrades, Piping and Forcemain Improvements (FY25 – FY26)

This project is in preparation of the substantial residential growth planned in the Southwest area of Smyrna and Clayton. The resulting flow increase is projected to exceed the capacity of the existing pumps and forcemain. This project includes replacing the existing submersible pumps with higher capacity pumps, associated electrical and generator upgrades and replacement of 3,000 feet of existing 12" SDR 21 PVC forcemain with 14" pipe. The funding sources are State of Delaware Revolving Fund Loan and Main Systems Capital Improvement Fees.

CS12. Hickory Ridge (Garrison Lake 5) Forcemain Extension (FY26)

This is a capacity improvement project required as a result of growth and limitation of the 12" gravity interceptor in Spring Meadows. It includes extension of the 10" force main approximately 1500 feet from Spring Meadow Drive to PS 20D. It will redirect all of the Hickory Ridge – Garrison Lake Area 5 flow away from the gravity interceptor. The funding source is District Expansion Fees.

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) (FY24)

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 was 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.

P3. Pump Station 4 (Rising Sun) Pump Replacement (FY26)

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 2026. The funding source is Operating Revenue.

P3C. Pump Station 4 (Rising Sun) Pump Motor Replacement (FY21) (FY25)

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

Pump Station Upgrades Continued**P3D. Pump Station 4 (Rising Sun) Meter Vault, Meter, & 24" Bypass (FY26)**

This project is the installation of 24" bypass, meter vault and meter. Pump Station 4 has two influent pipelines, the 36" from PS 3 and the 24" Central Bypass. The 36" pipeline from Dover has the ability to bypass internally through the station (it is not re-pumped). The Central Bypass requires re-pumping and does not have an existing bypass to allow for wet well maintenance. Additionally, a 24" flow meter and vault are needed on the 24" discharge line from PS 4 on the South Central Bypass for flow calculation. The funding source is Operating Revenue.

P4. Pump Station 7 (Milford) Lead Pump Replacement (FY18) (FY23) (FY26)

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 – FY26)

There are a combined total of 107 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 – FY26)

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 – FY26)

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 Road) (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 Road) #3 Replacement (FY23 – FY25)

This project, scheduled for Fiscal Year 2023, 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 Working Capital Reserves.

P16. Pump Station 13 (Frederica) Pump Replacement/Upgrade With Submersibles (FY26)

This project will replace dry-pit submersible pumps located in a drywell with larger submersible pumps located in the wetwell. It will convert the dry well to valve and meter vault. Improvement will include replacement of the associated electrical components. The funding sources are District Expansion Fees and Operating Revenue.

P17. Pump Station 20 (Garrison Lake) Pump Upgrade - Wetwell Capacity, Install Submersible Pumps, Valve Vault (FY26)

This project will replace the wetwell with a 7 foot diameter wetell, install new submersible pumps and install a valve vault. Additional easement may be required. The funding source are Main Systems Capital Improvement Fees and Operating Revenue.

Equipment

E1. Loader (FY25) (FY26)

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

E3. Pumper Truck (FY25 – FY26)

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

Equipment ContinuedE5. 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.

E8. Bio-solids Spreader (FY22 - FY23)

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

E9. Mini Excavator (FY23)

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

E10. Bucket Truck (FY24 – FY25)

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

E11. Treatment Plant Phone System (FY22)

This project is the replacement of the current phone system with a Voice Over Internet Protocol (VOIP) system. The funding source is Operating Revenue.

E12. Radio Equipment Upgrade (FY22- FY23)

In Fiscal Year 2021, a consultant service was contracted with a goal of obtaining a Federal Communication Commission (FCC) permit for a 900 MHz, 5 Watt licensed radio system. This phase of the project will replace the unlicensed 900 MHz, 1 Watt radio equipment. Trees and new construction impede the operation of the current equipment. The funding source is Operating Revenue.

E13. Vacuum Truck (FY24 – FY26)

This project will be the replacement of our 2010 Sewer VacCon Vacuum Truck. The funding source is Operating Revenue.

Special Projects**S1. Work Flow Management & Document Retrieval Software (FY20 – FY23)**

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.

S4. Regional Resource Recovery Facility Administrative Office Space Study (FY 22)

The current work space is inefficient. A study will develop an efficient, organized and welcome work environment. 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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Beginning Fund Balance	\$ 553,256	\$ 552,336	\$ 553,839	\$ 553,839
Revenues				
Interest	11,122	8,348	7,000	600
Contribution from HLCC	10,757	2,294	-	-
Total	21,879	10,642	7,000	600
Expenses				
Legal & Consulting	17,928	3,823	1,800	6,000
Equipment/Depreciation		440	-	
Indirect Costs	4,871	4,876	5,200	5,200
Total	22,799	9,139	7,000	11,200
Estimated Ending Fund Balance	\$ 552,336	\$ 553,839	\$ 553,839	\$ 543,239

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 140 active street light districts comprising approximately 15,057 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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Operational Insurance	157	200	300	300
Indirect Costs	52,300	52,900	52,900	52,900
Administrative Services	135,069	139,920	144,300	148,000
Office Supplies	53	181	100	100
Legal & Contractual Services	451	181	500	500
Vehicle Expenses	1,219	878	1,400	1,400
Capital Expenditures	1,710	318	-	-
Electric Company Charges	811,727	839,935	865,400	879,600
Total	\$ 1,002,686	\$ 1,034,513	\$ 1,064,900	\$ 1,082,800

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2022	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name					
1	Briar Park	141	13,715	12,079	12,100	13,600
2	Kent Acres	135	7,235	7,232	7,200	7,200
3	Rodney Village	380	26,684	26,684	26,700	26,700
4	Capitol Park	212	17,373	17,373	17,400	17,400
6	Richardson Estates	22	1,182	1,182	1,200	1,200
8	Moore's Lake	236	18,283	18,283	18,300	18,300
9	Old Mill Acres I	64	3,941	3,941	3,900	3,900
10	Northridge	128	7,246	7,483	7,700	7,400
11	Brookdale Heights	61	6,446	5,329	5,300	6,300
13	Windswept	58	6,492	5,162	5,500	6,200
14	Star Hill	174	10,932	9,405	9,700	10,700
20	Generals Greene	97	4,790	4,795	4,800	4,800
21	Tamarac/Burwood	31	3,718	3,313	3,600	4,100
22	Sheffield Farms	121	11,470	9,177	9,800	11,100
23	Kentbourne	52	6,659	5,796	6,200	7,000
24	Eagles Nest	99	6,941	6,952	6,900	7,000
25	Old Mill Acres II	77	6,279	6,279	6,300	6,300
26	Pennwood	141	11,314	11,314	11,300	11,300
27	Hidden Acres	95	12,022	10,770	11,500	11,800
28	Windy Way	53	2,515	2,604	2,700	2,600
39	Brookfield	166	17,950	16,104	17,200	19,500
41	Stonegate	180	18,787	17,010	18,000	20,700
42	John-Charlton Estates	56	7,081	6,094	6,600	7,500
44	Wild Quail	185	7,010	7,311	7,300	7,300
48	Sandy Hills	175	15,629	12,880	14,800	16,100
49	Pleasant Woods	19	999	1,034	1,100	1,000
51	Normansmeade	60	3,118	3,219	3,200	3,100
54	Winding Ridge	46	2,408	2,505	2,600	2,500
55	Kentwood	284	10,886	10,886	10,900	10,900
56	Riverview Estates	167	7,311	7,552	7,900	7,500
57	Jonathans Landing	206	8,683	9,074	12,800	8,400
58	Misty Pines	56	8,196	7,740	8,100	9,200
59	South Glen	27	1,388	1,440	1,500	1,400
60	Summerfield Village	18	1,379	1,430	1,500	1,500
61	Carlisle Village IV	63	2,762	2,850	3,000	2,800
62	Canterville	39	1,656	1,710	1,800	1,700
63	Church Creek	135	12,046	10,827	11,500	13,100
64	Meadow Ridge	30	1,829	1,887	2,000	1,900
66	Magnolia Meadows	67	3,626	3,757	4,000	3,700
67	Moore's Meadows	127	13,291	13,401	13,300	15,400
68	The Orchards	198	24,227	23,960	26,000	26,600
71	Oaknoll	69	3,727	3,854	4,000	3,800
72	Fields of Magnolia	51	5,635	5,046	5,300	6,100
73	Pleasant Hill Farms	89	9,194	8,902	9,100	9,100
74	Chimney Hill	221	11,443	11,841	12,300	11,800
75	Dykes Branch	236	21,946	20,308	21,500	23,200
76	Crystal Creek	18	1,234	1,284	1,300	1,300

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

Street Light District		Number of Customers Estimated for FY 2022	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name					
77	Meadowbrook Acres	183	7,293	7,525	7,700	7,500
78	Village of Wild Quail	84	4,260	4,397	5,600	5,000
79	Hunters Ridge	65	3,781	3,918	4,100	3,900
80	Maplehurst	13	986	1,029	1,100	1,000
81	Doe Run	31	3,731	3,290	3,600	4,100
83	Cardinal Hills	65	4,102	4,248	4,400	4,200
84	Rolling Meadows	85	4,398	4,556	4,800	4,500
85	Village Drive	16	856	883	900	900
86	Twelve Oaks	42	6,143	6,143	6,100	6,100
87	Carlisle Village I, II, III	173	7,532	8,055	8,200	7,900
88	Planters Woods	100	5,224	5,418	5,700	5,600
89	Garrison Lake West/Fairway	27	1,682	1,739	1,800	1,700
90	Traybern	43	4,985	4,632	4,200	5,500
92	Wynn Wood	182	22,557	21,218	20,600	24,600
93	Mt. Vernon Estates	76	7,086	6,312	6,800	7,700
94	Jacksons Ridge	52	5,853	4,989	5,400	6,200
95	Planters Run	80	5,484	4,934	5,300	5,900
96	Pleasant Valley	40	2,520	2,612	2,700	2,600
97	Stag Crossing	42	2,332	2,316	2,400	2,300
98	Fernwood	73	6,379	5,509	6,000	6,700
99	Burtonwood Village	96	5,156	5,337	5,600	5,300
100	Chestnut Ridge	36	2,140	2,032	2,200	2,100
101	Lakeshore Village	459	22,821	23,597	24,700	23,400
102	Pheasant Pointe II	61	3,195	3,307	3,500	3,300
103	Brenford Station	217	9,611	9,928	10,300	9,900
104	Rockland Hills	82	4,225	4,370	4,600	4,300
105	Greenview/Highview Acr.	102	10,723	10,723	10,700	10,700
106	Grand Oaks	95	7,667	7,667	7,700	7,700
107	Rockland West	45	2,553	2,641	2,700	2,600
108	Derbywood	34	3,807	3,337	3,700	4,100
109	Otter Run	53	3,089	3,201	3,300	3,200
110	Twin Willows	158	7,826	8,096	8,500	8,000
111	Grandview Meadows	53	6,788	6,012	6,500	7,300
112	Quail Landing	86	9,441	8,412	9,100	10,200
113	Riverside	83	9,953	8,864	9,600	10,800
114	Wicksfield	202	13,635	13,839	14,100	13,800
115	Stonewater Creek	37	2,592	2,686	2,800	2,700
118	Weatherstone Crossing	99	10,413	12,375	10,500	9,400
120	Chestnut Ridge Sec 2	56	3,085	3,200	3,300	3,200
121	Pine Ridge	91	4,082	4,221	4,400	4,200
122	Heritage Trace	209	7,489	8,394	8,700	9,500
123	Providence Hill	29	1,662	1,724	1,800	1,700
124	Stone Ridge	81	6,670	6,670	6,700	6,700
126	Country Field	60	7,559	7,459	6,800	8,400
127	Pinehurst Village	163	6,997	7,259	8,300	7,100

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

Street Light District		Number of Customers Estimated for FY 2022	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name					
128	Laureltowne	120	4,428	4,465	4,700	4,400
129	Point Landing	156	4,521	6,252	7,200	3,800
130	Harmony Hill	31	2,075	1,942	1,900	2,200
131	The First Tenth	15	1,422	1,422	1,400	1,400
132	Estates at Wild Quail	96	17,077	17,215	18,000	17,300
133	Longacre Village	236	21,707	20,341	20,700	21,800
134	Whitetail Run	142	14,544	13,340	12,800	15,200
135	Brenford Woods	110	3,578	3,672	3,800	3,700
136	Hampton Hills	47	10,403	10,102	10,400	11,900
137	Jockey Hollow	210	5,863	6,918	7,600	8,300
138	Satterfield	227	11,794	12,411	20,400	17,500
139	Spring Meadow	246	6,728	6,972	7,100	7,000
140	Meadows at Chestnut Ridge	118	4,462	4,588	4,800	4,600
141	Townsend Fields	105	5,095	5,250	5,400	5,200
142	Massey's Mill	60	1,661	2,217	2,800	2,900
143	Olde Field Village	135	3,979	4,604	5,000	4,900
144	Breeders Crown Farm	63	5,795	4,998	5,400	6,100
145	Courseys Point	108	3,343	3,445	3,600	4,000
146	Garrison Circle	29	1,202	1,245	1,300	1,200
147	Rsrv Chestnut Ridge	464	22,212	20,658	28,800	14,300
149	Timber Mills	86	3,174	3,271	3,400	3,100
150	Pintail Point	38	4,606	4,681	4,800	4,700
151	Champions Club Johnathans Landing	325	10,282	13,146	12,900	12,900
152	Roesville Estates	74	3,325	3,435	3,600	3,400
153	Barrett Farms	41	5,234	4,643	5,100	5,700
156	Mount Friendship	6	510	645	500	500
157	Village of Eastridge	171	10,791	11,528	11,400	11,800
158	Willowwood	445	13,321	14,458	14,700	16,700
161	Hazel Farm	203	30,856	31,465	32,000	36,400
163	Pickering Point	48	1,818	1,866	2,100	1,900
164	Quail's Nest	80	6,588	5,917	6,300	7,100
165	Hunters Run	41	7,453	6,543	7,200	8,200
166	Lynnwood Village	42	4,516	3,879	4,300	4,800
167	Dogwood Meadows	102	4,346	4,487	4,700	4,500
168	Dickinson Creek	67	6,573	6,164	3,100	3,400
169	Village of Noble Pond	336	27,983	29,125	34,600	32,500
170	East Bay Point	38	5,796	5,255	5,500	6,300
171	Wood Field	226	12,496	13,081	13,700	13,000
172	Willow Grove	44	5,754	5,147	5,600	6,400
173	Robin Hill	18	1,200	1,243	1,100	1,300
175	Fox Hollow	59	2,034	2,572	2,800	2,400
176	Victoria Meadows	17	1,940	1,625	1,800	2,000
177	Green Hill Farm Estates	52	4,095	5,109	4,100	5,500
178	Alexanders Village	48	2,818	1,909	2,000	1,900
179	Derby Shores	17	1,887	1,847	2,000	2,300
180	Hidden Brook	95	1,672	2,548	4,700	5,300
181	Forty Nine Pines	77	-	778	1,900	3,500
182	Danfield Estates	19	1,611	1,829	1,700	2,100
	Grand Total	15,057	1,023,609	1,008,386	1,064,900	1,082,800

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name				
1	Briar Park	97.27	85.67	86.20	96.80
2	Kent Acres	53.59	53.57	53.57	53.57
3	Rodney Village	70.22	70.22	70.22	70.22
4	Capitol Park	81.95	81.95	81.95	82.04
6	Richardson Estates	53.73	53.73	53.73	53.73
8	Moore's Lake	77.47	77.47	77.47	77.47
9	Old Mill Acres I	61.58	61.58	61.58	61.58
10	Northridge	56.61	58.46	60.48	57.97
11	Brookdale Heights	105.68	87.36	87.24	103.08
13	Windswept	111.93	89.00	94.95	107.31
14	Star Hill	62.83	54.05	55.66	61.45
20	Generals Greene	49.43	49.43	49.43	49.34
21	Tamarac/Burwood	119.95	106.87	115.09	130.94
22	Sheffield Farms	94.79	75.84	80.73	91.36
23	Kentbourne	128.06	111.46	119.48	134.77
24	Eagles Nest	70.11	70.22	70.22	71.00
25	Old Mill Acres II	81.54	81.54	81.54	81.54
26	Pennwood	80.24	80.24	80.24	80.24
27	Hidden Acres	126.55	113.37	121.24	124.27
28	Windy Way	47.45	49.13	51.29	48.80
39	Brookfield	108.13	97.01	103.61	117.67
41	Stonegate	104.37	94.50	100.06	115.14
42	John-Charlton Estates	126.45	108.83	117.28	133.66
44	Wild Quail	37.89	39.52	39.41	39.54
48	Sandy Hills	89.31	73.60	84.90	92.23
49	Pleasant Woods	52.58	54.42	56.90	54.05
51	Normansmeade	51.97	53.65	53.02	52.19
54	Winding Ridge	52.34	54.46	57.50	54.00
55	Kentwood	38.33	38.33	38.33	38.33
56	Riverview Estates	43.78	45.22	47.12	44.94
57	Jonathans Landing	43.16	44.94	61.88	40.96
58	Misty Pines	146.36	138.21	144.72	165.00
59	South Glen	51.42	53.35	55.38	52.84
60	Summerfield Village	76.61	79.45	83.39	81.52
61	Carlisle Village IV	43.84	45.24	47.16	44.94
62	Canterville	42.46	43.84	45.28	43.30
63	Church Creek	89.23	80.20	85.60	96.75
64	Meadow Ridge	60.97	62.90	65.70	62.46
66	Magnolia Meadows	54.12	56.08	58.66	55.69
67	Moore's Meadows	119.74	105.52	104.93	121.58
68	The Orchards	126.51	121.01	131.47	134.15
71	Oaknoll	54.02	55.85	58.29	55.48
72	Fields of Magnolia	110.49	98.94	104.82	120.52
73	Pleasant Hill Farms	103.30	100.02	101.96	102.72
74	Chimney Hill	51.78	53.58	55.92	53.23
75	Dykes Branch	92.99	86.05	90.94	98.25
76	Crystal Creek	68.57	71.35	74.73	70.83

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name				
77	Meadowbrook Acres	39.89	41.12	42.25	40.81
78	Village of Wild Quail	50.72	52.34	66.70	59.93
79	Hunters Ridge	58.17	60.28	63.08	59.85
80	Maplehurst	75.87	79.18	83.08	78.60
81	Doe Run	120.34	106.14	115.09	130.85
83	Cardinal Hills	63.10	65.35	68.39	64.89
84	Rolling Meadows	51.74	53.60	55.88	53.20
85	Village Drive	53.53	55.16	57.68	54.76
86	Twelve Oaks	146.26	146.26	146.26	146.26
87	Carlisle Village I, II, III	43.54	46.56	47.53	45.49
88	Planters Woods	52.24	54.18	56.56	55.87
89	Garrison Lake West/Fairway	62.30	64.41	67.41	63.95
90	Traybern	115.92	107.72	97.30	128.66
92	Wynn Wood	123.94	116.58	113.45	135.28
93	Mt. Vernon Estates	93.24	83.05	89.97	101.81
94	Jacksons Ridge	112.56	95.95	104.98	118.28
95	Planters Run	68.55	61.68	65.99	74.14
96	Pleasant Valley	63.01	65.30	68.32	64.84
97	Stag Crossing	55.52	55.14	57.52	54.42
98	Fernwood	87.38	75.47	82.39	91.73
99	Burtonwood Village	53.71	55.59	58.11	55.20
100	Chestnut Ridge	59.44	56.45	61.77	58.41
101	Lakeshore Village	49.72	51.41	53.83	51.05
102	Pheasant Pointe II	52.37	54.21	56.94	53.63
103	Brenford Station	44.29	45.75	47.71	45.44
104	Rockland Hills	51.52	53.29	55.67	52.93
105	Greenview/Highview Acr.	105.13	105.13	105.13	105.15
106	Grand Oaks	80.70	80.70	80.70	80.73
107	Rockland West	56.74	58.69	61.23	58.31
108	Derbywood	111.97	98.15	107.85	120.68
109	Otter Run	58.29	60.39	63.19	59.97
110	Twin Willows	49.53	51.24	53.52	50.90
111	Grandview Meadows	128.07	113.43	123.27	138.47
112	Quail Landing	109.78	97.81	105.25	119.03
113	Riverside	119.91	106.80	115.21	129.83
114	Wicksfield	67.50	68.51	69.83	68.32
115	Stonewater Creek	70.06	72.60	76.16	72.06
118	Weatherstone Crossing	105.18	125.00	106.28	94.96
120	Chestnut Ridge Sec 2	55.09	57.14	59.78	56.73
121	Pine Ridge	44.86	46.38	48.45	46.33
122	Heritage Trace	42.31	45.87	47.73	45.64
123	Providence Hill	57.32	59.46	62.24	59.04
124	Stone Ridge	82.34	82.34	82.34	82.34
126	Country Field	125.98	124.32	113.04	139.85
127	Pinehurst Village	46.03	47.47	54.38	43.72

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name				
128	Laureltowne	36.90	37.21	38.80	36.93
129	Point Landing	28.98	40.08	46.00	24.04
130	Harmony Hill	66.92	62.63	60.55	72.27
131	The First Tenth	94.82	94.82	94.82	94.82
132	Estates at Wild Quail	174.26	179.32	187.32	180.35
133	Longacre Village	91.98	86.19	87.52	92.18
134	Whitetail Run	102.42	93.94	89.94	107.10
135	Brenford Woods	32.53	33.38	34.58	33.19
136	Hampton Hills	221.33	214.94	221.87	252.38
137	Jockey Hollow	36.92	39.06	44.45	39.62
138	Satterfield	67.78	69.99	117.25	77.30
139	Spring Meadow	27.35	28.34	28.69	28.42
140	Meadows at Chestnut Ridge	37.81	38.88	40.31	38.64
141	Townsend Fields	48.52	50.00	51.87	49.58
142	Massey's Mill	66.43	52.16	46.32	47.56
143	Olde Field Village	40.60	37.53	36.79	36.48
144	Breeders Crown Farm	91.99	79.33	86.46	96.97
145	Courseys Point	36.34	37.45	39.14	36.81
146	Garrison Circle	41.46	42.94	44.70	42.68
147	Rsrv Chestnut Ridge	54.71	48.38	66.38	30.75
149	Timber Mills	36.91	38.04	39.52	36.33
150	Pintail Point	121.21	123.19	125.83	122.79
151	Champions Club Johnnathans Landing	38.52	42.05	39.71	39.75
152	Roesville Estates	44.94	46.42	48.32	46.14
153	Barrett Farms	127.65	113.25	123.18	138.31
156	Mount Friendship	85.08	107.53	86.12	85.48
157	Village of Eastridge	68.30	69.17	66.49	68.82
158	Willowood	37.77	38.97	39.49	37.61
161	Hazel Farm	152.00	155.00	157.65	179.46
163	Pickering Point	37.87	38.88	43.11	38.65
164	Quail's Nest	82.35	73.96	78.97	89.08
165	Hunters Run	181.79	159.58	174.86	200.94
166	Lynnwood Village	107.52	92.36	101.72	114.39
167	Dogwood Meadows	42.61	43.99	45.83	43.72
168	Dickinson Creek	98.10	92.00	45.89	50.23
169	Village of Noble Pond	97.50	91.90	103.09	96.66
170	East Bay Point	152.53	138.29	144.72	165.01
171	Wood Field	55.29	57.88	60.41	57.50
172	Willow Grove	130.77	116.98	127.56	144.87
173	Robin Hill	66.64	69.04	60.86	69.67
175	Fox Hollow	34.48	43.59	47.56	40.47
176	Victoria Meadows	114.09	95.57	106.94	119.95
177	Green Hill Estates	89.03	101.50	79.43	105.97
178	Alexanders Village	58.71	39.78	40.63	40.50
179	Derby Shores	111.00	108.66	117.28	132.90
180	Hidden Brook	25.92	31.46	49.53	56.12
181	Forty Nine Pines	-	38.83	38.83	45.66
182	Danfield Estates	-	96.24	91.13	109.19

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 2022 budget projects approximately 15,937 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. However, the County has extended the current contracts for two additional 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 Year 2022 for districts without yard waste is \$300.50 and \$329.00 with yard waste.

Expenses: Trash Collection Fund

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Operational Insurance	476	500	500	500
Indirect Costs	52,300	52,900	52,900	52,900
Administrative Services	137,180	140,578	148,900	154,700
Office Supplies	372	295	300	500
Operating Supplies	70	146	-	-
Furniture & Equipment	92,666	105,410	679,900	231,600
Legal & Contractual Services	1,252	767	500	1,500
Utilities	480	480	1,000	1,000
Vehicle Expenses	3,774	2,644	3,500	3,500
Miscellaneous	169	86	500	500
Trash Collection	4,155,549	4,405,423	3,834,100	4,677,500
Total	\$ 4,444,288	\$ 4,709,229	\$ 4,722,100	\$ 5,124,200

Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2022	Yard Waste	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name						
1	Briar Park	141	Y	44,062	44,063	44,100	46,400
2	Kent Acres	139	Y	43,438	43,438	43,400	45,700
3	Rodney Village	396	Y	123,750	123,750	123,800	130,300
4	Capitol Park	203	Y	63,750	63,750	63,800	66,800
5	Taylor Estates	52	Y	16,563	16,563	16,600	17,100
6	Richardson Estates	37	Y	11,562	11,563	11,600	12,200
7	Woodland Beach	60	N	17,070	17,070	17,100	18,000
8	Moore's Lake	563	Y	176,250	176,250	176,300	185,200
9	South Old Mill Road	195	Y	60,625	60,625	60,600	64,200
10	Northridge Trailer Park	123	Y	38,438	38,438	38,400	40,500
11	Brookdale	60	Y	18,750	18,750	18,800	19,700
12	S Dover Manor	314	Y	97,812	98,021	98,100	103,300
14	Star Hill	259	Y	82,500	82,708	82,800	85,200
15	Woodbury	62	N	17,639	17,639	17,600	18,600
16	Richardson Circle/Holly Circle	96	N	27,312	27,312	27,300	28,800
17	Orchard/Hillside/Cntrbry Trails	136	N	38,692	38,692	38,700	40,900
18	Felton Heights	85	Y	26,250	26,432	26,600	28,000
19	Royal Grant	222	Y	69,062	69,375	69,300	73,000
20	Generals Greene	96	Y	30,000	30,000	30,000	31,600
24	Eagles Nest	103	Y	32,187	32,188	32,200	33,900
25	Old Mill Acres II	87	Y	27,188	27,188	27,200	28,600
27	Hidden Acres	95	Y	29,687	29,688	29,700	31,300
28	Brighton Place/Windy Way	54	Y	16,875	16,875	16,900	17,800
29	Hickory Dale	208	Y	65,052	65,313	65,300	68,400
30	Cypress Gardens	114	Y	35,625	35,625	35,600	37,500
31	DuPont Manor	72	Y	22,500	22,500	22,500	23,700
32	Garrisons Lake I	86	Y	26,875	26,875	26,900	28,300
33	Lakewind	72	N	20,484	20,484	20,500	21,600
34	Woodshaven	145	Y	45,313	45,313	45,300	47,700
35	Hazelwood	40	Y	12,500	12,500	12,500	13,200
36	Hunters Point	86	Y	26,875	26,875	26,900	28,300
37	Artis Drive	61	N	17,354	17,355	17,400	18,300
38	North Magnolia	251	Y	77,188	77,812	77,800	82,600
39	Brookfield	150	Y	46,250	46,276	46,300	49,400
40	Bakers Choice	55	Y	17,187	17,188	17,200	18,100
41	Stonegate	180	Y	56,250	56,250	56,300	59,200
43	Green Briar	32	Y	10,000	10,000	10,000	10,500
44	Wild Quail	178	Y	55,313	55,547	55,600	58,600
45	Messina Hill	49	Y	15,313	15,313	15,300	16,100
46	South Camden	151	Y	47,188	47,266	47,200	49,700
47	Persimmon Lane	57	N	16,216	16,217	16,200	17,100
48	Sandy Hills	176	Y	55,000	55,000	55,000	57,900
49	Pleasant Woods	27	N	7,397	7,587	7,700	8,100
50	West Magnolia	50	N	14,225	14,225	14,200	15,000
51	Normansmeade	59	Y	18,438	18,437	18,400	19,400

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

Trash Collection District		Number of Customers Estimated for FY 2022	Yard Waste	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name						
52	Foxhall/Courtside	34	N	9,673	9,673	9,700	10,200
53	Winmil	32	Y	10,000	10,000	10,000	10,500
54	Winding Ridge	45	Y	14,062	14,063	14,100	14,800
56	Riverview Estates	227	Y	70,677	70,938	70,900	74,700
57	Jonathans Landing	202	Y	54,479	61,354	62,100	66,500
58	Misty Pines	63	Y	20,000	19,799	20,000	20,700
61	Carlisle Village IV	63	Y	19,687	19,688	19,700	20,700
63	Church Creek	135	Y	41,328	42,188	42,100	44,400
64	Meadow Ridge	30	Y	9,375	9,375	9,400	9,900
65	Beaver Runne II	71	Y	22,500	22,500	22,500	23,400
66	Magnolia Meadows	70	Y	21,875	21,875	21,900	23,000
67	Moore's Meadows	144	Y	40,156	41,771	41,800	47,400
68	The Orchards	181	Y	52,005	54,062	54,000	59,500
69	Bowers Beach	118	Y	36,875	36,875	36,900	38,800
70	Baileys	42	N	11,949	11,949	11,900	12,600
71	Oaknoll	69	Y	21,562	21,563	21,600	22,700
72	Fields of Magnolia	51	Y	15,938	15,938	15,900	16,800
73	Pleasant Hill Farms	96	Y	30,000	30,000	30,000	31,600
74	Chimney Hills	221	Y	69,062	69,063	69,100	72,700
78	Village of Wild Quail	79	Y	24,063	24,141	24,100	26,000
79	Hunters Ridge	65	Y	20,312	20,313	20,300	21,400
81	Doe Run	31	N	8,820	8,820	8,800	9,300
82	St. Jones Commons	145	Y	44,687	44,688	44,700	47,700
83	Cardinal Hills	69	Y	21,563	21,563	21,600	22,700
84	Rolling Meadows	85	Y	26,562	26,563	26,600	28,000
86	Twelve Oaks	42	Y	13,125	13,125	13,100	13,800
88	Planters Woods	100	Y	31,250	31,250	31,300	32,900
90	Traybern	43	Y	13,438	13,438	13,400	14,100
91	Frederica West	54	N	15,078	15,079	15,100	16,200
92	Wynn Wood	182	Y	56,875	56,875	56,900	59,900
93	Mount Vernon Estates	78	N	22,191	22,191	22,200	23,400
94	Jacksons Ridge	52	N	14,794	14,794	14,800	15,600
95	Planters Run	80	N	22,760	22,760	22,800	24,000
96	Pleasant Valley	40	N	11,380	11,380	11,400	12,000
97	Stag Crossing	44	N	12,518	12,518	12,500	13,200
98	Fernwood	73	N	20,769	20,769	20,800	21,900
99	Burtonwood Village	96	Y	30,000	30,000	30,000	31,600
100	Chestnut Ridge	92	N	26,174	26,174	26,200	27,600
101	Lakeshore Village	459	Y	143,437	143,438	143,400	151,000
102	Pheasant Pointe II	61	Y	19,063	19,063	19,100	20,100
103	Brenford Station	210	Y	63,802	64,609	64,700	69,100
104	Rockland Hills	79	Y	24,297	24,401	24,400	26,000
106	Grand Oaks	95	Y	29,687	29,688	29,700	31,300
107	Rockland West	45	Y	12,803	12,803	14,100	14,800
109	Otter Run	53	N	15,078	15,079	15,100	15,900
110	Twin Willows	153	Y	47,813	47,813	47,800	50,300
111	Grandview Meadows	55	N	15,434	15,648	15,600	16,500

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

Trash Collection District		Number of Customers Estimated for FY 2022	Yard Waste	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name						
112	Quail Landing	85	Y	18,464	24,166	25,900	28,000
113	Riverside	82	Y	25,312	25,651	25,600	27,000
114	Wicksfield	200	Y	61,771	62,161	62,100	65,800
115	Stonewater Creek	35	N	9,957	9,958	10,000	10,500
116	Wolf Creek	31	N	8,488	8,820	8,800	9,300
117	Irish Hill	105	Y	32,814	32,813	32,800	34,500
118	Weather Stone Crossing	75	Y	16,823	19,740	19,600	24,700
122	Heritage Trace	195	Y	47,812	52,498	52,800	64,200
123	Provience Hills	28	Y	8,490	8,750	8,700	9,200
126	Country Field	60	Y	18,750	18,750	18,800	19,700
127	Pinehurst Village	156	N	38,953	41,253	41,500	46,900
128	Laureltowne	118	Y	31,849	34,277	34,700	38,800
129	Point Landing	139	Y	29,375	34,036	34,600	45,700
130	Harmony Hill	26	N	5,121	6,259	6,300	7,800
132	Estates at Wild Quail	61	N	13,324	15,458	15,600	18,300
133	Longacre Village	233	N	65,719	66,075	66,300	70,000
135	Brenford Woods	110	Y	34,375	34,375	34,400	36,200
136	Hampton Hills	41	Y	12,812	12,813	12,800	13,500
137	Jockey Hollow	180	Y	44,166	48,958	50,000	59,200
138	Satterfield	183	N	38,028	43,647	44,400	55,000
139	Spring Meadow	244	N	69,418	69,418	69,400	73,300
140	Meadows at Chestnut Rdg.	118	Y	36,875	36,875	36,900	38,800
141	Townsend Fields	62	N	14,059	15,979	16,500	18,600
142	Massey's Mill	34	Y	-	3,594	5,600	11,200
143	Olde Field Village	129	N	18,659	27,715	29,900	38,800
144	Breeders Crown Farms	63	Y	19,687	19,688	19,700	20,700
145	Coursey's Pointe	103	Y	25,599	26,250	26,300	33,900
147	Reserve at Chestnut Ridge	447	Y	116,953	127,422	127,200	147,100
149	Timber Mills	86	N	24,467	24,467	24,500	25,800
150	Pintail Point	38	Y	3,958	11,875	11,900	12,500
151	Champions Club	291	N	63,586	70,627	72,300	87,400
152	Roesville Estate Sec 1 & 2	56	Y	17,500	17,500	17,500	18,400
153	Barrett Farm	40	N	11,380	11,380	11,400	12,000
155	Deer Meadows	42	Y	13,125	13,125	13,100	13,800
156	Mount Friendship	2	Y	-	182	300	700
157	Village of Eastridge	149	N	34,733	39,166	39,500	44,800
158	Willowwood	375	N	78,807	92,036	92,700	112,700
159	Plymouth Place	19	N	2,063	3,414	3,700	5,700
161	Hazel Farms	185	N	50,309	52,348	52,300	55,600
163	Pickering Pointe	48	Y	15,000	15,000	15,000	15,800
164	Quails's Nest	69	Y	8,307	20,000	20,000	22,700
165	Hunters Run	38	N	10,408	10,811	10,800	11,400
166	Lynnwood Village	40	N	9,009	9,792	9,700	12,000
167	Dogwood Meadows	78	N	16,406	19,180	19,300	23,400
168	Dickinson Creek	67	N	12,874	16,145	16,500	20,100
169	Village of Noble Pond	275	N	58,607	69,466	70,800	82,600
170	East Bay Point	38	Y	10,811	11,875	11,900	12,500
173	Robin Hill	18	Y	5,625	5,625	5,600	5,900
177	Green Hill Farms	49	Y	11,094	13,463	13,800	16,100
178	Alexanders Village	48	Y	15,000	15,000	15,000	15,800
180	Hidden Brook	80	Y	11,380	19,635	21,300	26,300
181	Forty Nine Pines	32	Y	-	729	900	10,500
	Grand Total	15,937		4,545,083	4,702,233	4,722,100	5,124,200

Stormwater 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 35 active Storm-water Maintenance Districts. The Fiscal Year 2022 budget projects approximately 3,625 households and 4 commercial properties, consisting of 68 billed units that will be served.

Revenue: Stormwater Maintenance

Stormwater Management - Residential		Number of Billed Units Estimated for FY 2022	Actual FY 2019	Actual FY 2020	Amended 2021	Adopted FY 2022
#	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	2,800
22	Paradise Ridge	40	1,120	1,120	1,100	1,100
23	Lakeshore Village	352	-	19,712	9,900	9,900
24	Hunters Ridge	65	-	3,640	1,800	1,800
25	Wynn Wood I & II	182	-	5,096	5,100	5,100
26	County Lake	37	-	1,036	1,000	1,000
27	Riverview Estates	165	-	4,620	4,600	4,600
28	Woodfield	226	-	9,718	6,300	6,300
29	Pickering Point	48	-	2,064	1,300	1,300
30	Hidden Creek	68	-	3,808	1,900	1,900
31	First Tenth	15	-	840	400	400
32	Fox Hollow	59	-	-	3,300	1,700
33	West Shore I & II	80	-	-	4,500	2,200
34	The Orchards I & II	200	-	-	-	11,200
35	Quail Landing	86	-	-	-	2,400
Sub-Total - Residential		3,625	58,676	107,710	97,500	107,200

Stormwater Management - Commercial		Number of Billed Units Estimated for FY 2022	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
#	Name					
WC18	Four Seasons	68	2,210	2,210	2,200	2,200
Sub-Total Commercial		68	2,210	2,210	2,200	2,200

Other Income	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Interest Income	2,237	3,724	2,000	700
Sub-Total Other Income	\$ 2,237	\$ 3,724	\$ 2,000	\$ 700
Total Income	63,123	113,644	101,700	110,100

Expenses: Storm-water Maintenance

Departmental Expenses	Actual FY 2019	Actual FY 2020	Amended FY 2021	Adopted 2022
Administrative Services	4,454	8,118	9,600	10,700
Operational Expenses	4,802	23,305	62,300	68,300
Capital Expenditures	-	-	29,800	31,100
Total	\$ 9,256	\$ 31,423	\$ 101,700	\$ 110,100

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 7/1/21, 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 2019	Actual FY 2020	Amended FY 2021	Adopted FY 2022
Beginning Fund Balance	\$ 1,445,267	\$ 1,370,959	\$ 1,602,968	\$ 1,602,968
Revenues				
Employer Contributions Medical Premiums	4,407,278	4,853,519	5,185,300	5,326,700
Employer Contributions Dental	146,450	146,481	163,400	104,900
OPEB Contribution	1,178,490	1,351,234	1,422,800	1,663,300
Employee Contributions Medical	560,926	593,431	666,200	668,600
Employee Contributions Dental	78,208	75,728	73,900	84,600
Retiree Contributions Medical	41,237	44,331	33,800	64,000
Retiree Medigap Contributions	31,775	35,288	35,500	44,800
Retiree Contributions Dental	25,131	26,948	26,500	26,500
Medicare Part D	35,326	-	16,000	-
Interest Income	22,603	14,908	6,000	500
Total	\$ 6,527,424	\$ 7,141,868	\$ 7,629,400	\$ 7,983,900
Expenses				
Medical Insurance Premiums Employees	4,321,318	4,578,768	5,204,500	5,279,900
Medical Insurance HRA Employees	727,244	677,750	647,000	702,600
Medical Insurance Premiums Retirees	317,264	330,302	335,900	456,400
Medigap Insurance Premiums Retirees	941,573	1,049,592	1,114,500	1,257,700
Medical Insurance HRA Retirees	36,397	49,743	41,800	58,000
Claims - Dental	235,867	204,211	263,800	207,000
Reimbursables	315	30	200	100
Administration Fees	16,661	16,251	17,000	17,000
Trustee Fees	3,593	3,212	2,600	5,200
Contractual	1,500	-	2,100	-
Total	\$ 6,601,732	\$ 6,909,859	\$ 7,629,400	\$ 7,983,900
Estimated Ending Fund Balance	\$ 1,370,959	\$ 1,602,968	\$ 1,602,968	\$ 1,602,968



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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 Fiscal Year 2022's annual actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 67/68, was not available at the time this budget was prepared. This Adopted Budget reflects the Fiscal Year 2021's recommended contribution of \$4,125,794. The budgeted General Fund portion of the Fiscal Year 2022 pension contribution is \$3,176,394 and the budgeted Sewer Fund portion is \$949,400

Pension Fund Balance 6/30/19		\$ 44,475,100
Revenues 2020		
Investment Income	183,386	
Employee/Employer Contributions		
General Fund	2,618,300	
Sewer Fund	789,800	
Net Appreciation(Depreciation) in Fair Value of		
Investments	1,477,453	
Total		\$ 5,068,939
Expenditures 2020		
Pension Benefits	3,106,774	
Administration Costs	135,617	
Consultant	38,000	
Actuary Fees	22,010	
Foreign Tax	109	
Total		\$ 3,302,510
Fund Balance 6/30/2020		\$ 46,241,529

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 \$2,514,908 to the Kent County OPEB Fund. However, the Commissioners have opted to maintain the same contribution as Fiscal Year 2021’s contribution of \$2,735,937. The budgeted General Fund liability for Fiscal Year 2022 is \$2,092,237 and the budgeted Sewer Fund liability is \$643,700

Other Post Employment Benefits Fund Balance 6/30/19		\$ 18,331,101
Revenues 2020		
Investment Income	886,006	
Employee/Employer Contributions		
General Fund	1,649,549	
Sewer Fund	504,900	
Net Appreciation(Depreciation) in Fair Value of		
Investments	235,877	
Total		\$ 3,276,332
Expenditures 2020		
Retirement Benefits	1,354,131	
Administration Costs	74,229	
Total		\$ 1,428,360
Fund Balance 6/30/2020		\$ 20,179,073



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GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds - Trust and Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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