

KENT COUNTY LEVY COURT



FISCAL YEAR 2023 BUDGET

LEVY COURT COMMISSIONERS

Hon. Terry L. Pepper, President

Hon. Joanne Masten

Hon. Eric L. Buckson

Hon. Glen M. Howell

Hon. Allan F. Angel, Vice President

Hon. Jeffrey W. Hall

Hon. George "Jody" Sweeney

Michael J. Petit de Mange, AICP
County Administrator

SERVING KENT COUNTY WITH PRIDE



Michael J. Petit de Mange, AICP
County Administrator

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

Office of the Administrator

Dear Citizens:

Over the past year we have been on a challenging journey through the various stages of COVID 19. Every person has been impacted in some way by the ravages of this pandemic. We have witnessed human suffering, perseverance, and resiliency. Along the way, scores of people have stepped up to help others in need in a variety of special ways.

The cover of this FY 2023 Budget honors one small but determined group of individuals who set out to make a difference in Central Delaware in response to COVID 19. In early 2021 several community leaders, organizations, area churches, and County Staff formed the Kent County Coalition led by Reverend Rita Paige. The Coalition's goal was to host vaccination clinics in some of the most vulnerable, underserved neighborhoods, and in particular, communities of color where vaccination rates have been significantly lower than that of the general population. Through March of 2022, a total of 13,210 vaccinations have been administered at clinics hosted by the Coalition.

On behalf of Kent County Levy Court, I wish to express sincere gratitude for the work of the Kent County Coalition and for all who have stepped up to help others throughout the past year. You demonstrate the kindness and caring that makes Kent County a great place to call home!

Mike Petit de Mange, AICP
County Administrator

“Serving Kent County With Pride”

KENT COUNTY LEVY COURT

DELAWARE

Fiscal Year 2023
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

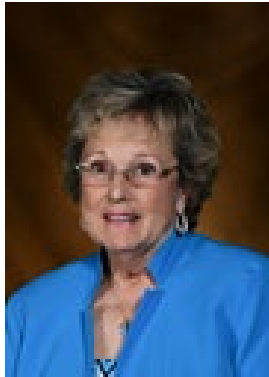
Our County organization facilitates the achievement of these obligations. Staffing levels are established to satisfy the requirements and provide prompt response to requests for service.

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

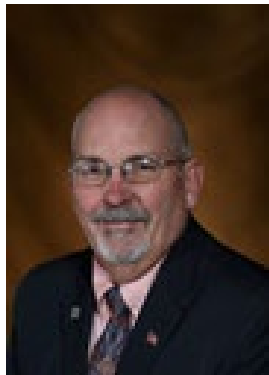
(302) 943-2832



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) 531-8832



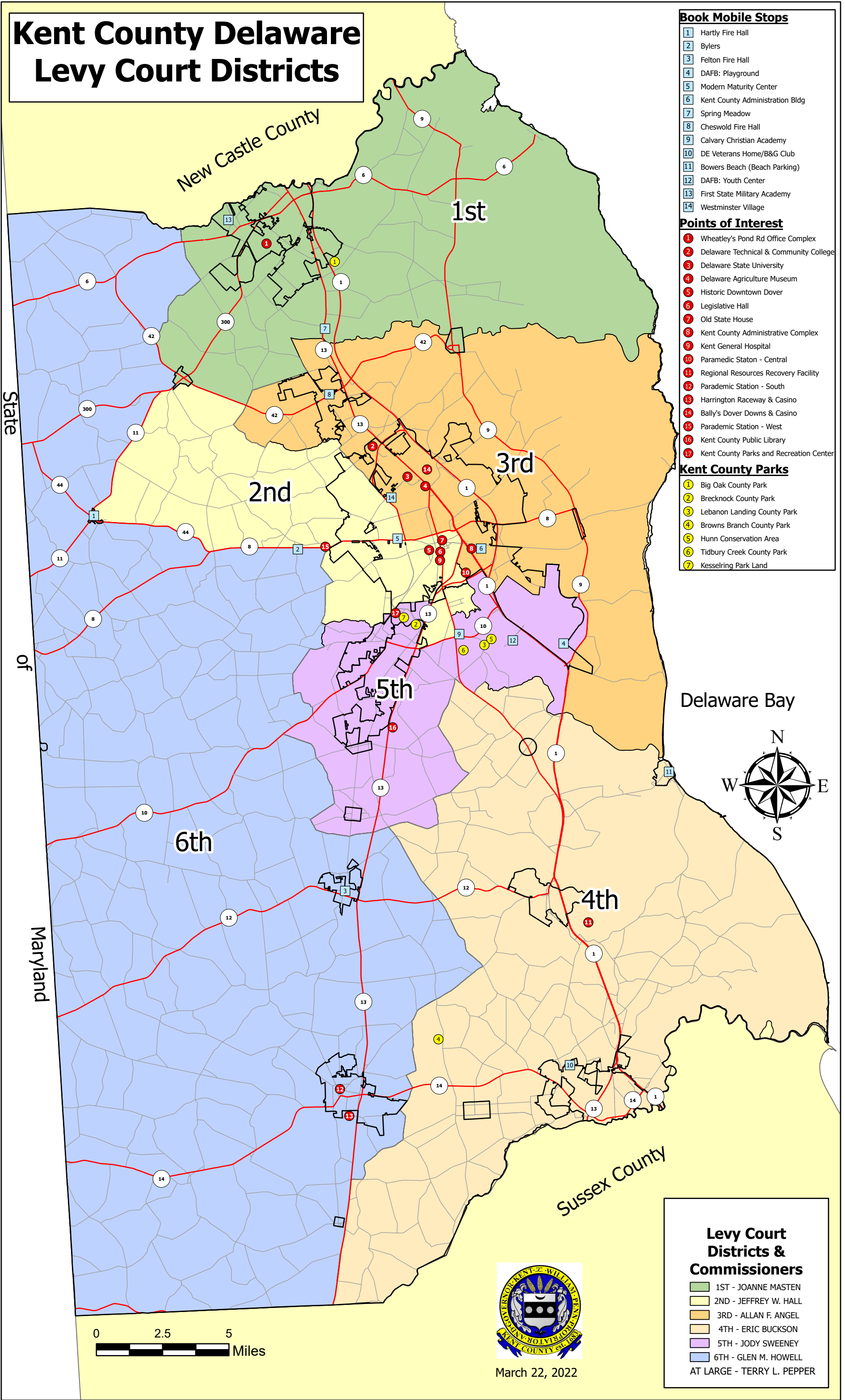
Hon. Terry L. Pepper
President
At Large

104 Captain Davis Dr.
Camden-Wyoming, DE
19934

(302) 697-9194



Kent County Delaware Levy Court Districts



- Book Mobile Stops**
- 1 Hartly Fire Hall
 - 2 Bylers
 - 3 Felton Fire Hall
 - 4 DAFB: Playground
 - 5 Modern Maturity Center
 - 6 Kent County Administration Bldg
 - 7 Spring Meadow
 - 8 Cheswold Fire Hall
 - 9 Calvary Christian Academy
 - 10 DE Veterans Home/B&G Club
 - 11 Bowers Beach (Beach Parking)
 - 12 DAFB: Youth Center
 - 13 First State Military Academy
 - 14 Westminster Village

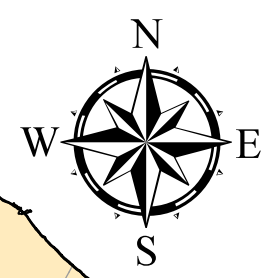
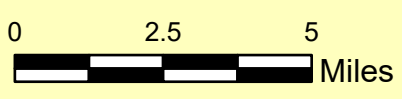
- Points of Interest**
- 1 Wheatley's Pond Rd Office Complex
 - 2 Delaware Technical & Community College
 - 3 Delaware State University
 - 4 Delaware Agriculture Museum
 - 5 Historic Downtown Dover
 - 6 Legislative Hall
 - 7 Old State House
 - 8 Kent County Administrative Complex
 - 9 Kent General Hospital
 - 10 Paramedic Station - Central
 - 11 Regional Resources Recovery Facility
 - 12 Paramedic Station - South
 - 13 Harrington Raceway & Casino
 - 14 Bally's Dover Downs & Casino
 - 15 Paramedic Station - West
 - 16 Kent County Public Library
 - 17 Kent County Parks and Recreation Center

- Kent County Parks**
- 1 Big Oak County Park
 - 2 Brecknock County Park
 - 3 Lebanon Landing County Park
 - 4 Browns Branch County Park
 - 5 Hunn Conservation Area
 - 6 Tidbury Creek County Park
 - 7 Kesselring Park Land

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



March 22, 2022



**Fiscal Year 2023 Adopted Operating Budget
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INTRODUCED BY: Joanne Masten
DATE INTRODUCED: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

ORDINANCE 22-08

An Ordinance adopting the annual operating budget for the Library Tax District of Kent County, Delaware for the fiscal year beginning July 1, 2022.

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

Section 1. Exhibit "A", entitled "Kent County Levy Court Fiscal Year 2023 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, 2022 and ending June 30, 2023. The "Kent County Levy Court Fiscal Year 2023 Budget" reports the budgets of all funds of the County and incorporates the Library Tax District.

Section 2. This Ordinance is adopted pursuant to the powers conferred upon the Levy Court of Kent County, Delaware, in the Delaware Code, Title 9, Section 4110.

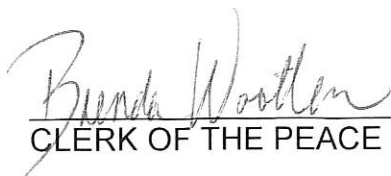
Section 3. If any section, paragraph, sentence, clause, or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall continue in full force and effect; and to this end, the provisions of this Ordinance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

ADOPTED BY LEVY COURT
OF KENT COUNTY, DELAWARE



PRESIDENT, KENT COUNTY LEVY COURT
THIS 26th DAY OF April, 2022

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, 2022, and ending June 30, 2023.

**KENT COUNTY LEVY COURT
FISCAL YEAR 2023 BUDGET
FOR THE LIBRARY TAX DISTRICT**

Proposed Property Tax Revenue	\$ 800,000 =====
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Proposed Expenditures	
Reciprocal Borrowing Arrangements	\$ 800,000 =====

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTED DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

ORDINANCE 22-09

An Ordinance adopting the annual operating budget of Kent County, Delaware
for the fiscal year beginning July 1, 2022

WHEREAS, The Kent County Levy Court Fiscal Year 2023 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 2023 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.

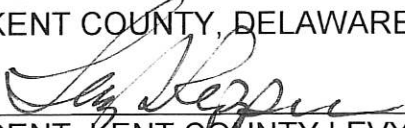
NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. The Kent County Levy Court Fiscal Year 2023 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Section 2. This Ordinance is adopted pursuant to the powers conferred upon the Levy Court of Kent County, Delaware, in the Delaware Code, Title 9, Section 4110.

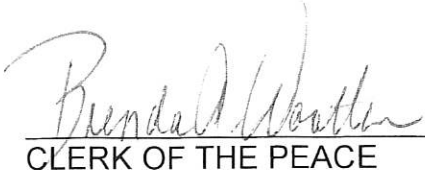
Section 3. If any section, paragraph, sentence, clause, or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall continue in full force and effect; and to this end, the provisions of this Ordinance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

ADOPTED BY LEVY COURT
OF KENT COUNTY, DELAWARE



PRESIDENT, KENT COUNTY LEVY COURT
THIS 26th DAY OF April, 2022

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2023 Budget, for the fiscal year beginning on July 1, 2022, and ending June 30, 2023.

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

RESOLUTION 3920

FY 2023 PROPERTY TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the PROPERTY TAX RATE for fiscal year 2023 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, 2022, 30.0 cents as a rate upon every One Hundred Dollars (\$100.00), on the amount of their respective assessments; and if any persons named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law.

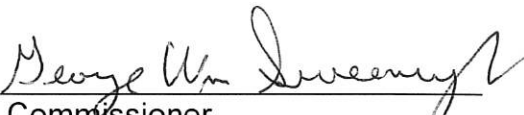
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court




Commissioner



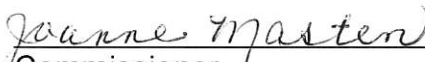
Vice-President



Commissioner

Attest: 

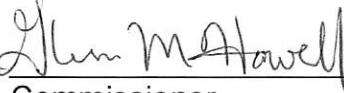
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3920

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

**RESOLUTION 3921
FY 2023 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 2023 to be 4.4 cents.

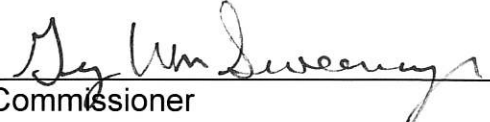
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



President, Kent County Levy Court



Vice-President



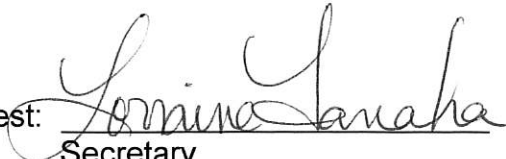
Commissioner



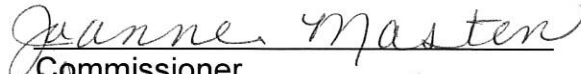
Commissioner



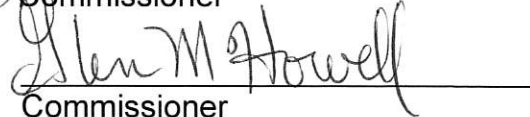
Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

GREETINGS:

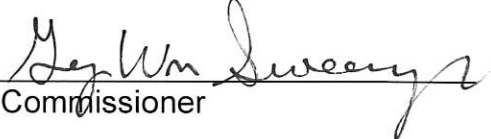
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Old Mill Acres Suburban Park District taxes payable to Kent County for the year beginning July 1, 2022, 4.4 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.

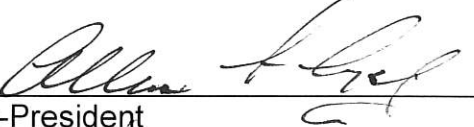
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court




Commissioner



Vice-President




Commissioner

Attest: 

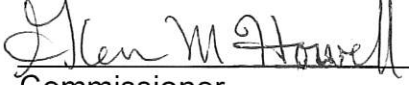
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3921

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
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PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

**RESOLUTION 3922
FY 2023 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 2023 to be 5.7 cents.

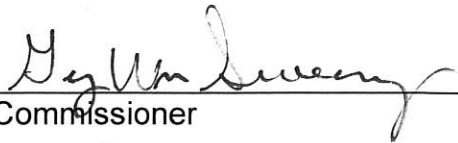
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



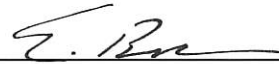
President, Kent County Levy Court



Vice-President



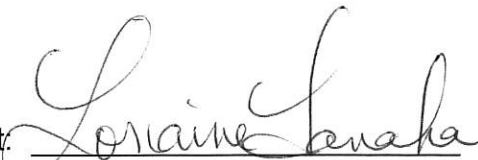
Commissioner



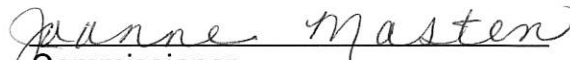
Commissioner



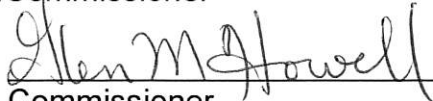
Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

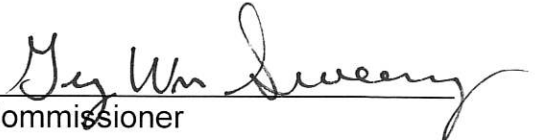
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Royal Grant Suburban Park District taxes payable to Kent County for the year beginning July 1, 2022, 5.7 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.

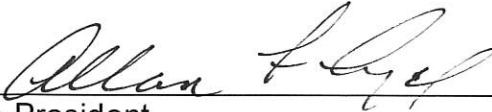
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



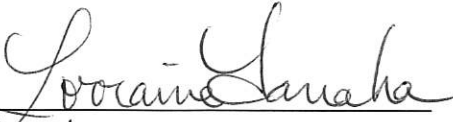
Commissioner




Vice-President



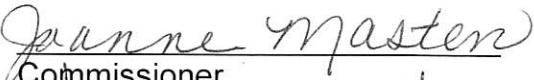
Commissioner

Attest: 

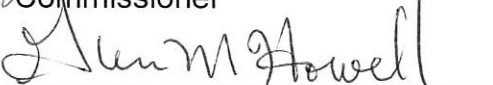
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3922

INTRODUCED BY: Joanne Masten
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PUBLIC HEARING TIME: 7 P.M.
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EFFECTIVE DATE: July 1, 2022

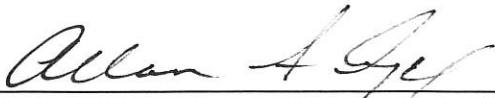
RESOLUTION 3923
FY 2023 EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the EAGLES NEST SUBURBAN PARK DISTRICT TAX RATE for fiscal year 2023 to be 6.5 cents.

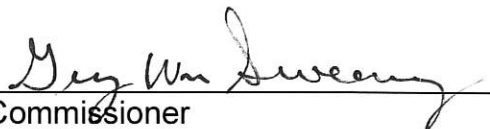
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



President, Kent County Levy Court



Vice-President



Commissioner

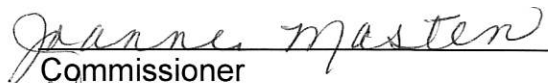


Commissioner



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, 2022, 6.5 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



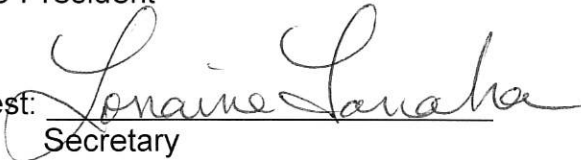
Commissioner



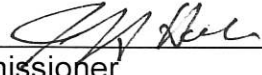
Vice-President



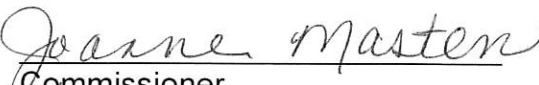
Commissioner

Attest: 

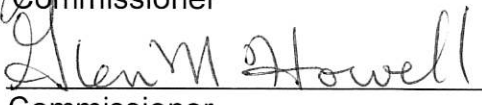
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3923

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

RESOLUTION 3924

KENT COUNTY DISPOSAL DISTRICT NO. 1 USER RATES

BE IT RESOLVED, the user rate for Kent County Disposal District No. 1 for fiscal year 2023 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.

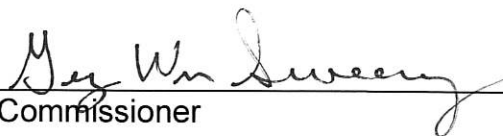
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.




President, Kent County Levy Court



Vice-President



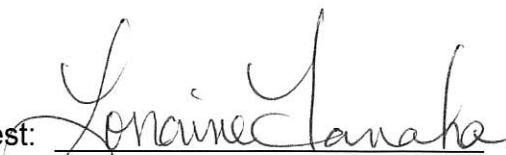
Commissioner



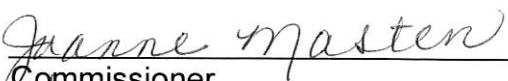
Commissioner



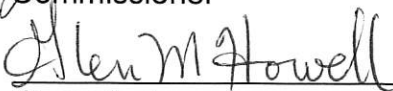
Commissioner

Attest: 

Secretary



Commissioner



Commissioner

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

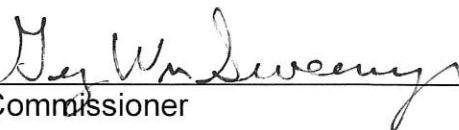
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Disposal District No. 1 User Rate payable to Kent County for the year beginning July 1, 2022, \$2.58 as a rate upon every One Thousand Gallons (1,000) of sewage transmitted into the District; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court




Commissioner



Vice-President



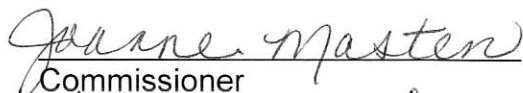
Commissioner

Attest: 

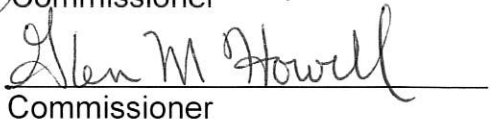
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3924

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

RESOLUTION 3925

FY 2023 LIBRARY TAX DISTRICT TAX RATE

BE IT RESOLVED, that the Kent County Levy Court affixes the LIBRARY TAX DISTRICT TAX RATE for fiscal year 2023 to be 3.3 cents.

SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



PRESIDENT, KENT COUNTY LEVY COURT



VICE-PRESIDENT




COMMISSIONER




COMMISSIONER



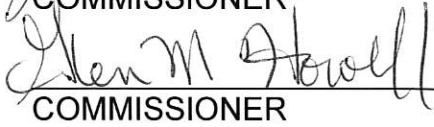
COMMISSIONER

ATTEST: 

SECRETARY



COMMISSIONER



COMMISSIONER

STATE OF DELAWARE)
) SS.
COUNTY OF KENT)

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

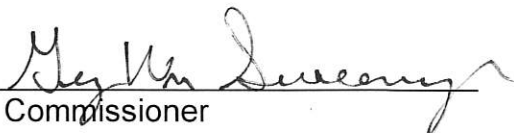
We command you that you collect from the persons named in the duplicate assessment list annexed hereto, for the Kent County Library District taxes payable to Kent County for the year beginning July 1, 2022, 3.3 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.

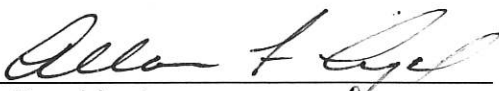
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT




President, Kent County Levy Court



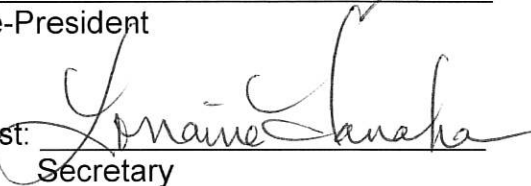
Commissioner



Vice-President



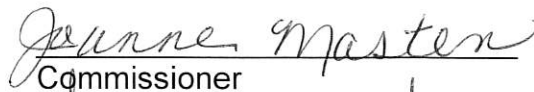
Commissioner

Attest: 

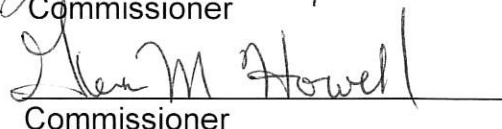
Secretary



Commissioner



Commissioner



Commissioner

INTRODUCED BY: Joanne Masten
INTRODUCTION DATE: April 12, 2022
PUBLIC HEARING DATE: April 26, 2022
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: April 26, 2022
EFFECTIVE DATE: July 1, 2022

**RESOLUTION 3926
FY 2023 MILFORD LIBRARY DISTRICT TAX RATE**

BE IT RESOLVED, that the KENT COUNTY LEVY COURT affixes the MILFORD LIBRARY DISTRICT TAX RATE for fiscal year 2023 to be 7.75 cents.

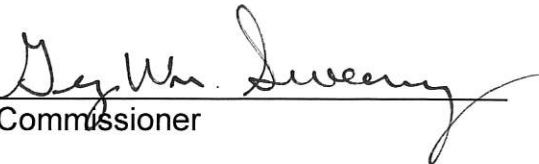
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT.



President, Kent County Levy Court



Vice-President



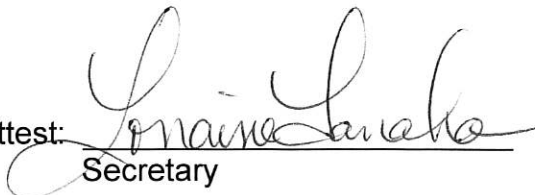
Commissioner



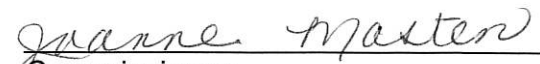
Commissioner



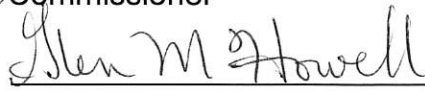
Commissioner

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, 2022, 7.75 cents as a rate upon every One Hundred Dollars (\$100.00) on the amount of their respective assessments; and if any persons named in the annexed duplicate assessment list shall not pay his tax after you have demanded payment, we command you in such case that you collect tax, or the part thereof remaining unpaid, with lawful cost, in the manner prescribed by law. And we further command you that you pay the amount which according to this warrant and the annexed duplicate assessment list you are required to collect, in the manner and within the times appointed by law in this behalf, hereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.

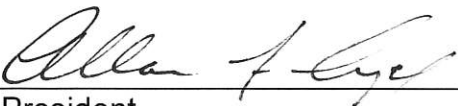
SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



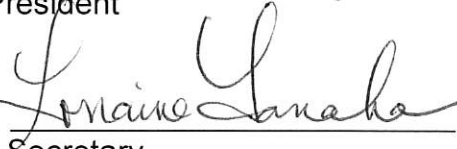
Commissioner



Vice-President



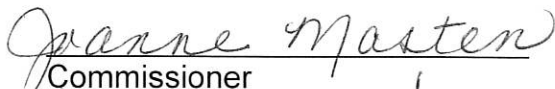
Commissioner

Attest: 

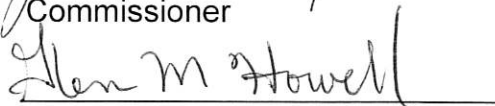
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3926

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, 2022 annexed hereto for their sewage charges in arrears up to March 31, 2022 the amounts in arrears for each user as shown on said statement at the same time and in the same manner as County Taxes for the current tax year are collected, and if any person named in said duplicate shall not pay the said rates after you have demanded the same, we command you in such case that you collect said taxes, or the part thereof remaining unpaid, with lawful costs in the manner prescribed by law.

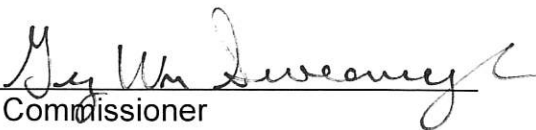
And we further command you that you pay the amount which, according to this warrant and the annexed duplicates you are required to collect, in the manner and within the times appointed by law in this behalf, thereto fail not at your peril.

Given at the Kent County Administrative Complex in Dover, Delaware, by the order of the Levy Court, under the hands of us, Commissioners, of said Court the 26th day of April, A.D 2022.


SEAL OF THE OFFICE OF THE KENT COUNTY LEVY COURT



President, Kent County Levy Court



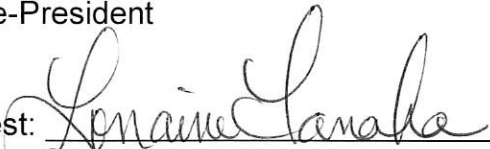
Commissioner




Vice-President



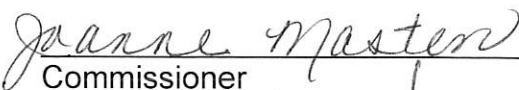
Commissioner

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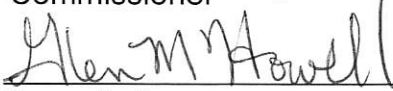
Secretary



Commissioner



Commissioner



Commissioner

Reference: Resolution 3927

KENT COUNTY, DELAWARE - OVERVIEW

General Information

Kent County has a population estimated to be 182,481 in the year 2022. 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 the Director of Finance are appointed by, and serve at the pleasure of, the Levy Court. In addition, four department directors are appointed by the County Administrator. Together the County Administrator, "row" officers and department directors 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 2023 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, 2022, shall be used as the rate for reimbursement for the first six months of the County's 2023 fiscal year and the GSA rate in effect as of January 1, 2023, 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 \$35,455 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 7/1/2022, 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 7/1/2022, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.

- 19) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 20) The annual actuarial valuation report by Milliman, in compliance with GASB 67/68, recommends a contribution of \$3,970,654 to the Kent County Employee Pension Fund for Fiscal Year 2023. The budgeted General Fund portion of the Fiscal Year 2023 pension contribution is \$3,074,054 and the budgeted Sewer Fund portion is \$896,600.

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 \$2,521,091 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2023. The budgeted General Fund contribution for Fiscal Year 2023 is \$1,948,491 and the budgeted Sewer Fund contribution is \$572,600.
- 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, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2023.
- 24) Effective July 1, 2022, all classified and unclassified employees shall receive a four percent (4%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the four percent (4%) 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.

- 25) Effective July 1, 2022, former employees retiring from active service and receiving a pension benefit as of 6/30/22 from the Kent County Employee Retirement Program shall receive a two percent (2%) cost-of-living adjustment. Former employees vested in the pension program but terminating employment before immediate eligibility to collect said pension, on long-term disability and/or beneficiary of a former employee receiving a pension benefit shall not be eligible for a cost-of-living adjustment.
- 26) Effective July 1, 2022, 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 and not on an existing or pending Performance Improvement Plan shall advance one half STEP (1%); each classified and unclassified employee with not more than one day less than three months, of County service shall not receive any STEP 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 in the Department of Public Safety, Emergency Medical Services Division, for five (5) additional Paramedics.
- 29) Funding has been included in the Department of Public Safety, Emergency Communications Division, for three (3) additional Dispatchers and a GIS Analyst.
- 30) Funding has been included in the Department of Planning Services, Community Development Block section for an additional Housing and Community Development Specialist.
- 31) Funding has been included in the Department of Finance, Accounting section for an additional Accountant.
- 32) Funding has been included in the Department of Administration, Information Technology Office to reclassify the Computer Systems Administrator position from a grade 2123 to a grade 2124.
- 33) Funding has been included in the Department of Planning Services, Inspections and Enforcement Office to reclassify the Permit Technician Supervisor position from grade 2116 grade 2118.
- 34) Funding has been included in the Department of Public Safety, Emergency Management Division to reclassify the Administrative Officer (grade 2122) to Assistant Director of Public Safety – Division of Emergency Management (grade 2123).

- 35) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys is \$210/hour.
- 36) 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.
- 37) Funding is included for an ongoing Paramedic Trainee Program for up to eight (8) students as provided by County policy when approved by Levy Court.
- 38) Funding has been included for a Plant Operator Trainee program for up to three (3) individuals as provided by County policy, when approved by Levy Court.
- 39) Kent County was awarded funding under the American Rescue Plan Act (ARPA). This funding is reflected under the Special Revenue Grant section of this Adopted Budget.

BUDGET PROCESS

Kent County Levy Court adopts an annual appropriated budget pursuant to the Delaware Code, Title 9, §4110. The budget cycle is a process that requires planning and monitoring throughout the fiscal year. Cost centers are required to keep close track of revenues and spending patterns as the current year progresses. As new ideas and programs are generated, the managers are challenged to project the plans into future year budgets.

Because spending limits are defined, the formal budgeting process is a major controlling influence on the County. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting also has been established as a control mechanism to prevent over expenditures.

Budgets for governmental funds have been prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Budgets for the proprietary and fiduciary funds are prepared on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Kent County Levy Court's (KCLC) annual General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds operating budgets are prepared as "balanced budgets." In this context "balanced budgets" means that total annual budgeted operating expenses are matched by budgeted revenues and other financing sources for each fund. This concept does not apply to capital budgets which are financed through a combination of current revenues, loans, grants and reserve transfers from fund balances. The balanced concept also applies to the Pension Trust and Retiree 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 2023 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 2023 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 2023 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 2024 through fiscal year 2027. 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
- American Rescue Plan Act

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 2023 budget process:

Budget instructions distributed by County Administrator	September 14, 2021
Budget submissions due from Cost Center Managers	October 27, 2021
Finance review with Managers	October 26, 2021 through January 6, 2022
Administrator review with Cost Center Managers and Finance Staff	November 17, 2021 through January 24, 2022
Levy Court Orientation and Budget Meetings (Discussions are open to the public for observations of Budget and Finance Committee Process.)	March 8, 2022 March 15, 2022
Introduce Resolutions for budget hearing (Available for public review)	April 12, 2022
Hold budget hearing: Pass budget resolution (Public participation is encouraged.)	April 26, 2022
Budget takes effect	July 1, 2022

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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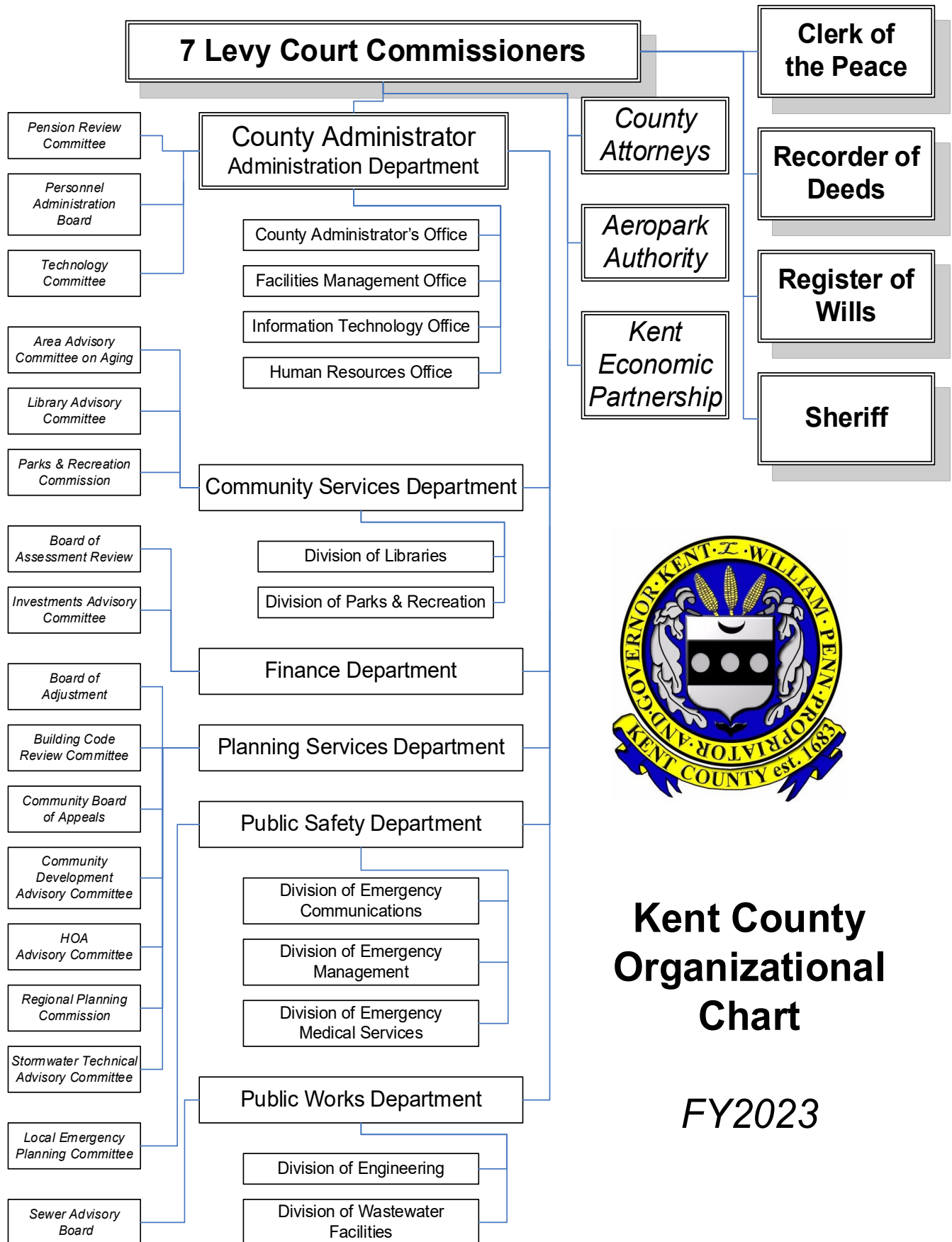
DEPARTMENTAL ORGANIZATION

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 2023 KCLC Organization Chart



Kent County Organizational Chart

FY2023

Position Summary

Cost Centers	FY 2021 Approved	FY 2022 Approved	FY 2023 Approved	FY 2023 Funded
Administration	45	47	47	47
General Administration	13	14	14	14
Economic Development	1	-	-	-
Personnel	4	4	4	4
Information Technology	13	15	15	15
Facilities Management	14	14	14	14
Finance	30	31	32	32
Administration	3	3	3	3
Accounting	12	12	13	13
Tax Section	4	5	5	5
Assessment	11	11	11	11
Community Services	22	23	23	23
Administration	2	3	3	3
Library	7	6	6	6
Recreation	6	6	6	6
Parks	7	8	8	8
Planning Services	34	32	33	33
Administration	3	3	3	3
Geographic Info Systems	4	3	3	3
Inspections & Enforcement	17	16	16	16
Planning	6	6	6	6
Grants	4	4	5	5
Public Safety	79	79	89	89
Administration	2	2	2	2
Emergency Communications	25	25	29	29
Emergency Medical Services	50	50	56	56
Emergency Management	2	2	2	2
Row Offices	22	23	23	23
Clerk Of Peace	3	3	3	3
Recorder of Deeds	6	6	6	6
Register Of Wills	5	6	6	6
Sheriff	8	8	8	8
Public Works	72	72	73	73
Engineering	15	15	15	15
Environmental; Programs	3	3	3	3
KCWTF-Operations	19	19	20	20
KCWTF-Maintenance	25	25	25	25
KCWTF-Treatment Plant	10	10	10	10
Grand Totals	304	307	320	320

All Funds Summary

Fiscal Year 2023

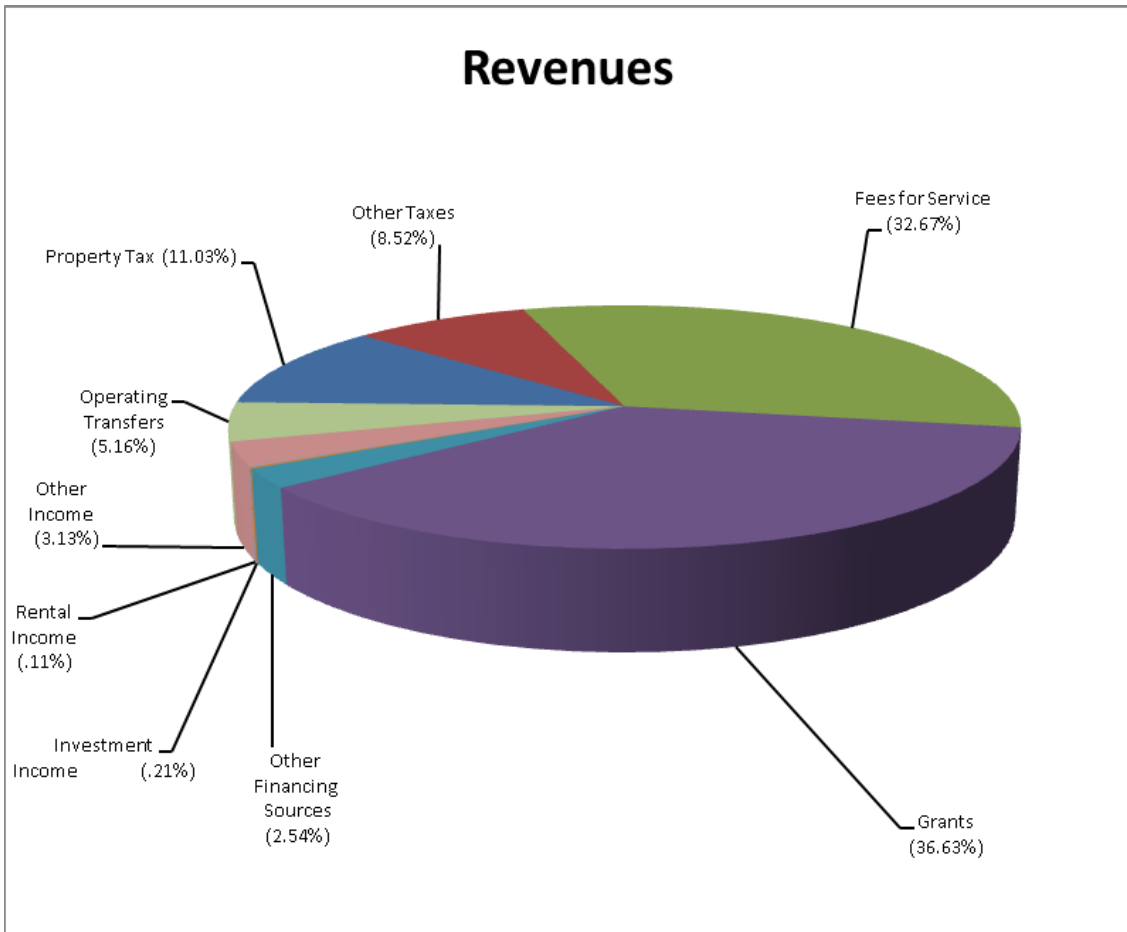
Fund	Budgeted Receipts	Budgeted Expenditures	Receipts Less Expenditures
Governmental			
General	\$ 35,897,200	\$ 35,897,200	\$ -
Special Revenue			
Community Development Block Grant	1,739,200	1,739,200	-
American Rescue Plan Act	35,115,561	35,115,561	-
Capital Projects			
General Fund	2,855,900	2,855,900	-
AeroPark	24,400	24,400	-
Proprietary			
Enterprise			
Sewer	22,917,600	22,917,600	-
Sewer Capital Projects	4,640,000	4,640,000	-
Landfill	10,200	10,200	-
Street Lights	1,058,300	1,058,300	-
Trash Collection	5,467,600	5,467,600	-
Stormwater Maintenance	113,900	113,900	-
Internal Service			
Medical Benefits Fund	8,101,400	8,101,400	-
Sub-Total			
Less: Interfund Transfers	(9,902,800)	(9,902,800)	-
Total	\$ 108,038,461	\$ 108,038,461	\$ -

Summary of Revenue – All Funds Combined

Fiscal Year 2023

Revenues

Property Tax	\$ 11,919,000
Other Taxes	9,206,400
Fees for Service	35,290,800
Grants	39,576,661
Other Financing Sources	2,742,700
Investment Income	223,600
Rental Income	120,700
Other Income	3,386,400
Operating Transfers	5,572,200
Total	\$ 108,038,461

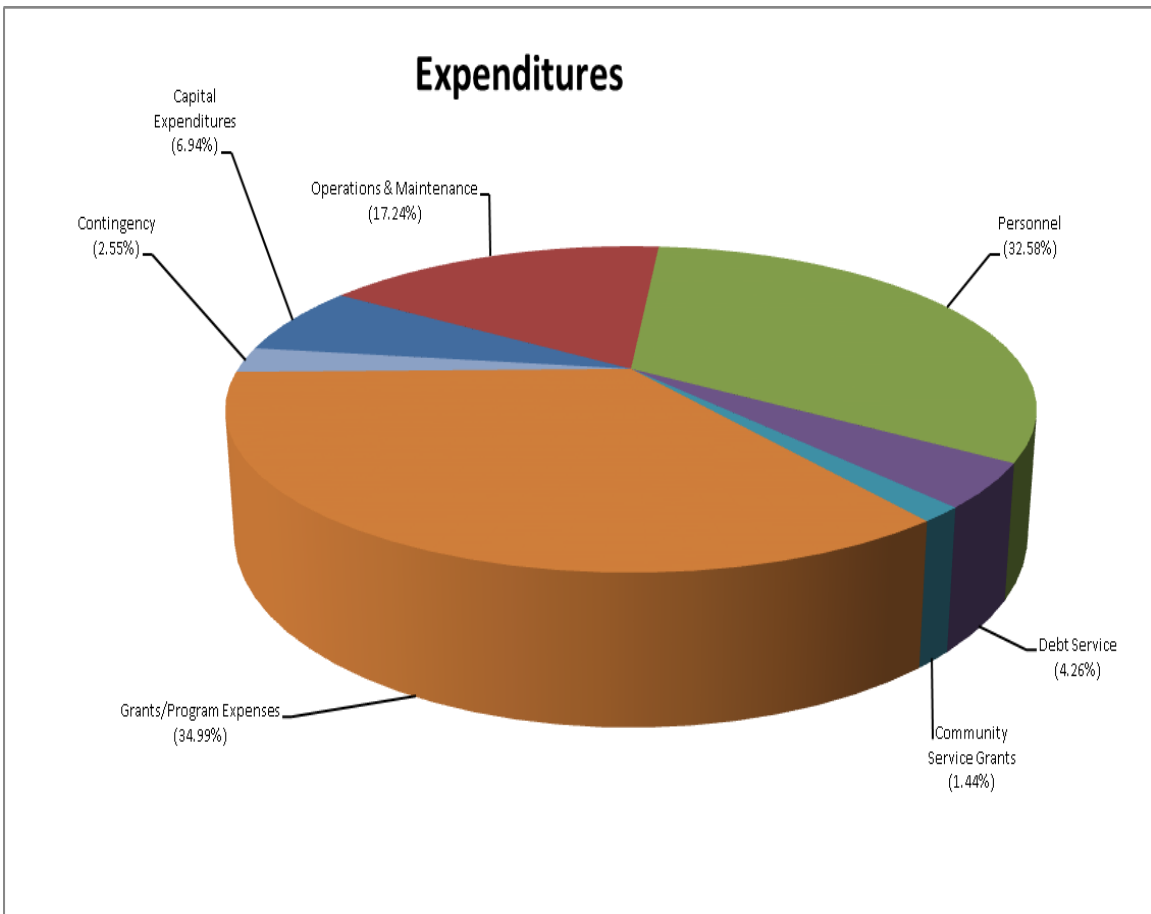


Summary of Expenditures – All Funds Combined

Fiscal Year 2023

Expenditures

Capital Expenditures	\$ 7,495,900
Operations and Maintenance	18,631,400
Personnel	35,200,400
Debt Service	4,597,300
Community Service Grants	1,561,000
Grants/Program Expenses	37,802,461
Contingency	2,750,000
Total	\$ 108,038,461





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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 2023 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.

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- 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 7/1/2022, 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 7/1/2022, 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.

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- 9) The biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, recommends a contribution of \$2,521,091 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2023. The budgeted General Fund contribution for Fiscal Year 2023 is \$1,948,491 and the budgeted Sewer Fund contribution is \$572,600.
- 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, 2022, all classified and unclassified employees shall receive a four percent (4%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the four percent (4%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 12) Effective July 1, 2022 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 and not on an existing or pending Performance Improvement Plan 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.

- 13) 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.
- 14) Funding as has been included in the Department of Public Safety, Emergency Medical Services Division, for five (5) additional Paramedics.
- 15) Funding has been included in the Department of Public Safety, Emergency Communications Division, for three (3) additional Dispatchers and a GIS Analyst.
- 16) Funding has been included in the Department of Planning Services, Community Development Block section for an additional Housing and Community Development Specialist.
- 17) Funding has been included in the Department of Finance, Accounting section for an additional Accountant.
- 18) Funding has been included in the Department of Administration, Information Technology Office to reclassify the Computer Systems Administrator position from grade 2123 to a grade 2124.
- 19) Funding has been included in the Department of Planning Services, Inspections and Enforcement Office to reclassify the Permit Technician Supervisor position from grade 2116 to grade 2118.
- 20) Funding has been included in the Department of Public Safety, Emergency Management Division to reclassify the Administrative Officer (grade 2122) to Assistant Director of Public Safety - Division of Emergency Management (grade 2123)
- 21) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys is \$210/hour.
- 22) 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.
- 23) Funding is included for an ongoing Paramedic Trainee program for up to eight (8) students as provided in County policy and when approved by Levy Court.

General Fund – Fiscal Year 2023 Budget Assumptions

Revenues

Property Taxes

Property taxes were estimated based on the net assessed value (net of exemptions) of \$4,020,618,557 as of February 8, 2022, at 30 cents per \$100 and 97 percent collection rate. The resulting estimated property tax revenue for Fiscal Year 2023 is \$11,700,000.

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 2023 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 2023 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 Community Development Block Grant is computed at 50 percent (50%) of the CDBG administrative expenses.

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 2022.

Interest and Rents

Interest income was estimated using cash flow projections and current interest rates. Interest income is increasing slowly.

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 \$35,455 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 7/1/2022, 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 7/1/2022, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.
- 7) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 8) The annual actuarial valuation report by Milliman, in compliance with GASB 67/68, recommends a contribution of \$3,970,654 to the Kent County Employee Pension fund for Fiscal Year 2023. The budgeted General Fund portion of the Fiscal Year 2023 pension contribution is \$3,074,054 and the budgeted Sewer Fund portion was \$896,600.

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 \$2,521,091 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2023. The budgeted General Fund contribution for Fiscal Year 2023 is \$1,948,491 and the budgeted Sewer Fund contribution is \$572,600.
- 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, 2022 all classified and unclassified employees shall receive a four percent (4%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the four percent (4%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
- 12) Effective July 1, 2022, 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 and not on an existing or pending Performance Improvement Plan 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.
- 13) 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.
- 14) Funding has been included in the Department of Public Safety, Emergency Medical Services Division, for five (5) additional Paramedics
- 15) Funding has been included in the Department of Public Safety, Emergency Communication Division for three (3) additional Dispatchers and a GIS Analyst.
- 16) Funding has been included in the Department of Planning Services, Community Block Development section for an additional Housing and Community Development Specialist.
- 17) Funding has been included in the Department of Finance, Accounting section for an additional Accountant.
- 18) Funding has been included in the Department of Administration, Information Technology Office to reclassify the Computer Systems Administrator position from a grade 2123 to a grade 2124.
- 19) Funding has been included in the Department of Planning Services, Inspections and Enforcement Office to reclassify the Permit Technician Supervisor position from grade 2116 grade 2118.
- 20) Funding has been included in the Department of Public Safety, Emergency Management Division to reclassify the Administrative Officer (grade 2122) to Assistant Director of Public Safety - Division of Emergency Management (grade 2123).
- 21) Funding has been included to support an ongoing Paramedic Trainee program for up to eight (8) students as provided in County policy, when approved by Levy Court.

Operating

General insurance costs have been reviewed and are projected to remain at about the same cost as Fiscal Year 2022. 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 section 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 Monitions/Auction Fees: Sheriff's sales fees range up to \$500.00.

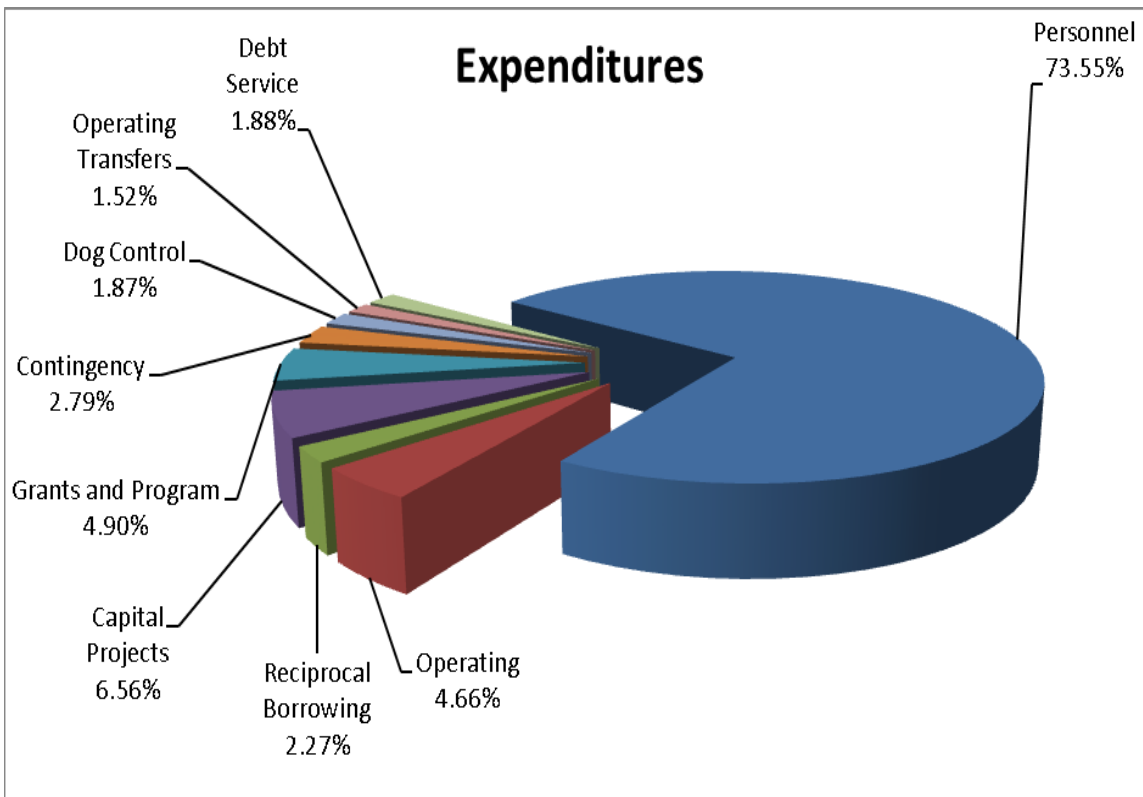
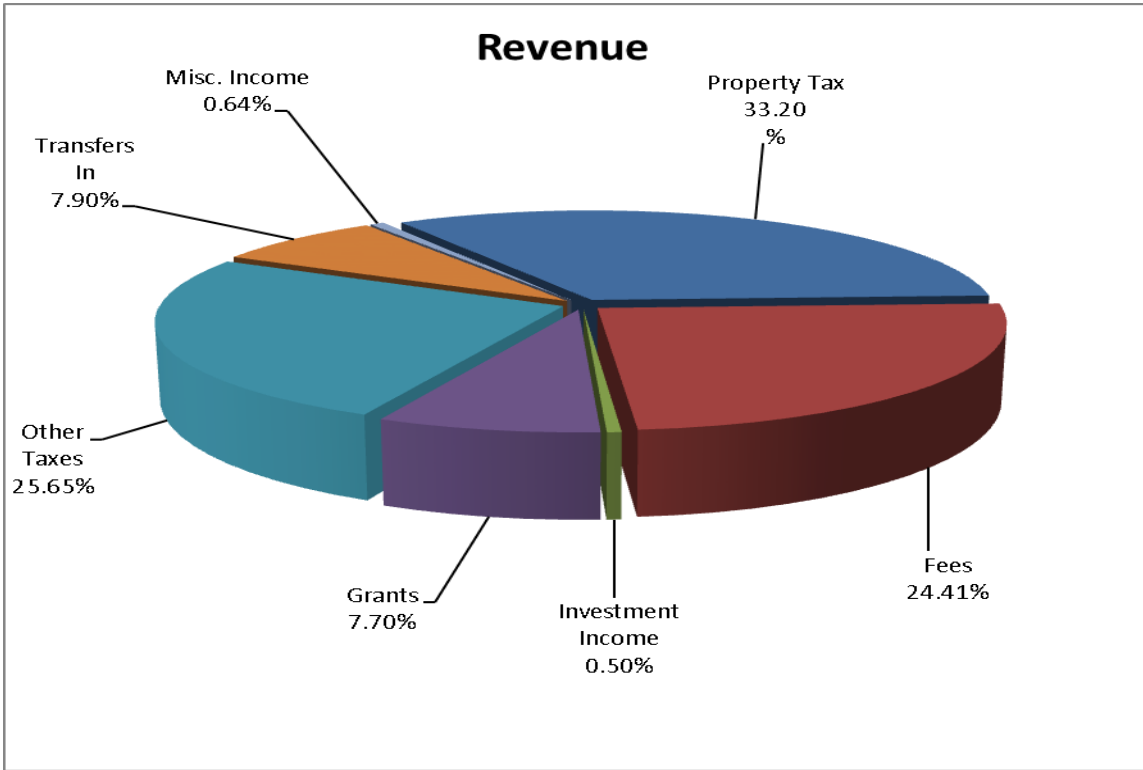
Sherriff Fee: A fee of 4 percent of the bid price charged on all Sheriff Sales (tax, mortgage and personal). The maximum fee shall be \$10,000. The minimum fee shall be \$500.00

Certified Mailing Fees: \$20.00 per mailing.



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Graphs depicting the percentage of the Adopted Fiscal Year 2023 unrestricted revenue and expenditures projected by category for the General Fund are shown below.



Summary of General Fund Revenues

	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Amended FY 2022	Adopted FY 2023
Taxes					
Property Taxes - Current	11,085,909	11,233,758	11,500,000	11,500,000	11,700,000
Property Taxes - Delinquent	181,210	228,042	180,000	180,000	210,000
Library Tax - Current	729,074	744,278	735,000	735,000	800,000
Library Tax - Delinquent	14,331	14,934	15,000	15,000	15,000
Suburban Parks - Current	15,638	15,727	15,300	15,300	15,300
Suburban Parks - Delinquent	20	24	100	100	100
Real Estate Transfer Tax	5,870,702	8,725,475	6,400,000	6,400,000	8,000,000
Telephone Tax	270,015	270,015	270,000	270,000	270,000
Penalty & Interest	103,079	106,943	105,000	105,000	106,000
Total Tax Revenue	18,269,978	21,339,196	19,220,400	19,220,400	21,116,400
Payment in Lieu Of Taxes	8,447	8,368	9,000	9,000	9,000
Federal Grants					
Emergency Management Planning Grant	179,273	165,827	171,700	171,700	178,200
FEMA Special Project Grants	70,216	350,721	-	15,903	-
Coronavirus Relief Fund (CARES Grant)	-	30,780	-	-	-
State Grants					
LEPC State Grant	67,207	68,524	70,900	70,900	71,900
DEMA Special Projects Grants	1,854	35,191	-	1,929	-
Library Standards Grant	176,292	177,023	177,000	201,561	201,500
State Paramedic Grant	1,869,254	2,102,310	2,391,600	2,391,600	2,314,500
Parks Grant	4,699	2,500	-	-	-
Library Grant	3,000	1,509	-	41,132	-
State Abandon Property Grant	19,130	240	-	-	-
State of Delaware Special Grant	-	-	-	234,000	-
Total Grants	2,390,925	2,934,625	2,811,200	3,128,725	2,766,100
Fees for Services					
Building Entrance ID's Fees	455	390	400	400	400
Room Rental Fees - Admin Bldg.	1,031	1	1,000	1,000	500
EEDC Rental Space	750	900	600	600	1,000
Non-Photo ID Fees	5,320	6,080	4,500	4,500	4,500
Information Technology Fees	5,475	3,462	4,500	4,500	4,000
Return Check Fees	1,335	2,260	1,300	1,300	1,800
Manufactured Housing Letter Fees	13,560	15,820	15,000	15,000	15,000
Assessment Office Fees	331	369	400	400	400
Park Rental Fees	1,165	4,565	2,500	2,500	3,200
Donation - P&R	428	1,535	-	697	-
Parks Special Programs	24,500	250	-	-	-
Recreation Fees	101,107	41,143	100,000	100,000	100,000
Recreation Center Fees	114,397	56,303	100,000	100,000	134,000
Recreation Center Rental Fees	13,353	2,956	13,400	13,400	15,000
Recreation CAM Fees	27,148	29,604	27,100	27,100	27,500
Library Room Rental Fees	60	-	100	100	100
Library Fines	3,930	38	3,000	3,000	1,000
Library Materials Replacement Fees	509	57	500	500	500
Library Copy Fees	3,285	-	3,000	3,000	1,000
Tax Mapping Fees	637	181	600	600	600
Street Addressing Fees	16,825	21,450	16,000	16,000	20,000
Inspections & Enforcement Fees	1,606,515	1,851,805	1,500,000	1,500,000	1,600,000
Housing Demolition Reimbursement	16,250	3,550	20,000	20,000	25,000

Revenue Page 2	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Amended FY 2022	Adopted FY 2023
Grass Cutting Reimbursement	33,892	20,651	35,000	35,000	35,000
Inspection and Enforcement Lien Admin. Fees	7,800	4,100	-	-	7,000
Code Enforcement Fines	1,319	592	100	100	500
Manufactured Housing Demo. Reimb.	20,731	10,788	20,000	20,000	20,000
Planning Applications Fees	86,751	59,533	70,000	70,000	88,000
Planning Maps Fees	-	10	100	100	100
Planning Forms/Documents Fees	680	1,360	500	500	600
Planning/Zoning Applications Fees	19,070	22,102	19,000	19,000	19,000
Planning Copy Fees	62	49	100	100	100
HOA Administrative Fee	3,521	3,510	3,400	3,400	3,500
Stormwater Management Fees	8,118	7,084	9,000	9,000	9,000
Public Safety Training Center Fees	7,813	4,026	6,700	6,700	2,800
Paramedic Fees - Special Events	22,126	34,293	45,000	45,000	75,000
Dispatch Fees - Special Events	7,636	2,024	10,000	10,000	20,000
Clerk of the Peace Fees	69,260	88,125	75,000	75,000	75,000
Marriage Ceremony Fees	21,400	27,900	23,000	23,000	23,000
Monitions Expenses Reimbursements	68,070	67,912	65,000	65,000	65,000
County Monitions Fees	45,474	56,424	46,000	46,000	50,000
Recorder of Deeds Fees	3,285,928	4,466,205	3,000,000	3,000,000	4,000,000
Recorder of Deeds Copy Fees	36,462	23,648	40,000	40,000	30,000
Recorder of Deeds Printer Copy Fees	3,750	1,650	5,000	5,000	8,000
Recorder of Deeds Technology Fees	121,335	168,760	130,000	130,000	160,000
Real Estate Transfer Tax Processing Fees	241,242	393,102	240,000	240,000	300,000
Local Government Records Maint. Fees	11,531	14,493	11,000	11,000	13,000
Recorders Maintenance Fees	24,376	33,877	22,000	22,000	26,000
State Document Fees	11,671	14,493	11,000	11,000	13,000
Deeds Internet Fees	84,510	91,440	84,000	84,000	84,000
Register of Wills Fees	503,496	1,079,178	650,000	650,000	800,000
Wills Advertising Reimbursements	7,810	12,163	8,000	8,000	9,000
Wills Copy Fees	6,499	5,484	5,000	5,000	5,000
Sheriff Civil Fees	219,637	144,266	200,000	200,000	148,000
Sheriff Copy Fees	148	159	100	100	100
Sheriff Monitions/Auction Fees	29,197	14,200	15,000	15,000	17,000
Sheriff Fee on Sale	1,083,270	269,217	900,000	900,000	700,000
Total Fees For Services	8,052,951	9,185,537	7,562,900	7,563,597	8,762,200
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
Starlifter	-	27,917	-	-	-
Total Rental Income	23,186	51,103	23,200	23,200	23,200
Employee Pension Withholding	148,996	180,045	155,000	155,000	165,000
Interest Income	809,922	141,865	170,000	170,000	180,000
Other Revenues	30,228	65,171	40,000	40,000	40,000
Beginning Balance Transfer	-	-	-	635,029	-
Reserve Transfer General Fund For Operating Expenses	-	-	1,950,400	1,950,400	479,400
Reserve Transfer General Fund for Capital Projects	-	-	980,200	980,200	1,532,900
Reserve Transfer General Fund RETT for Capital Projects	-	-	606,200	606,200	823,000
Total Revenues	29,734,633	33,905,910	33,528,500	34,481,751	35,897,200

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Amended FY 2022	Adopted FY 2023
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,262,902	1,303,472	1,480,000	1,475,000	1,536,900
Economic Development	118,572	79,542	63,300	63,300	61,800
Emerging Enterprise Development Center	12,736	10,992	18,900	18,900	12,500
Information Technology	1,567,554	1,676,524	2,104,800	2,104,800	2,142,500
Personnel	517,701	488,607	609,400	609,400	686,600
Facilities Management	974,361	989,318	1,116,400	1,123,600	1,122,100
Legal Services	73,106	73,483	120,000	120,000	120,000
Finance Department					
Finance Administration	375,296	496,578	515,000	515,000	537,700
Accounting Services	1,204,530	1,243,995	1,273,700	1,273,700	1,415,500
Tax Section	824,381	849,873	1,003,500	1,003,500	1,151,800
Assessment Division	1,381,599	1,459,296	1,650,500	1,650,500	1,745,900
Community Services					
Community Services Administration	258,348	331,212	355,900	355,900	368,000
Library Services	1,677,778	832,050	1,576,600	1,617,847	1,576,900
Library Standards Grant	191,166	168,027	177,000	264,783	201,500
Recreation	1,317,291	1,164,330	1,528,400	1,528,400	1,565,900
Parks	833,766	893,332	1,099,800	1,107,024	1,139,200
Suburban Parks	15,241	15,228	15,300	15,300	15,300
Planning Services					
Planning Services Administration	465,514	498,723	524,400	524,400	548,300
Geographic Information Systems	620,439	544,377	611,000	611,000	628,100
Inspections & Enforcement	1,898,463	2,137,000	2,361,100	2,361,279	2,454,700
Planning Division	1,257,916	1,396,941	1,549,700	1,549,700	1,657,100
Public Safety					
Public Safety Administration	117,852	126,042	135,400	135,400	203,000
Emergency Communications	3,048,704	3,199,371	3,448,000	3,448,000	3,838,600
Mobile Command Center	20,078	15,608	30,500	30,500	28,900
Emergency Medical Services	6,287,971	6,649,051	7,258,200	7,258,200	7,642,100
EMS - Special Event & Non-Reimbursable Costs	703,959	658,801	795,600	795,932	840,500
Emergency Medical Services - Training Center	6,626	1,301	6,700	6,700	2,800
Emergency Management - EMPG	396,568	370,429	343,400	418,686	360,600
Emergency Management - LEPC	66,839	79,636	70,900	70,900	71,900
Covid - 19 Related Expenditures	66,270	263,046	-	-	-

Expenditure Page 2	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Amended FY 2022	Adopted FY 2023
Row Offices					
Clerk of the Peace Transcription	92,300	97,981	103,100	103,100	107,300
Clerk of the Peace Marriage	207,585	228,769	250,600	250,600	257,200
Recorder of Deeds	692,313	770,619	829,100	829,100	837,800
Register of Wills	468,742	515,202	664,300	664,300	642,000
Sheriff	724,272	775,095	847,600	847,600	886,100
Special Grants and Programs					
Open Space Preservation [1]	100,000	-	200,000	700,000	200,000
Stormwater Management	-	199,410	-	-	-
Dog Control Support	618,381	618,381	658,750	658,750	671,900
Community Service Grants	1,273,550	1,614,969	1,445,050	1,684,050	1,561,000
Other Expenditures					
Contingency	-	-	1,000,000	1,000,000	1,000,000
Building Security	66,040	64,262	87,600	87,600	90,000
Debt Retirement	502,399	577,465	578,600	578,600	529,600
Interest Expense	240,516	169,966	168,900	168,900	146,100
Benefit to Retirees	52,268	53,991	57,700	57,700	60,000
Total Unrestricted Funds	32,601,893	33,702,295	38,734,700	39,687,951	40,665,700
Less: Indirect Cost Allocation	(6,063,383)	(6,369,957)	(7,322,400)	(7,322,400)	(7,668,600)
Total Operating Expenditures	26,538,510	27,332,338	31,412,300	32,365,551	32,997,100
Operating Transfers					
Capital Projects Fund					
General Fund Contribution	70,000	50,976	-	-	-
Recorder of Deeds Fees	30,000	-	-	-	-
Sheriff Auction Fees	-	20,000	24,000	24,000	-
Reserve Transfer Capital Projects	1,250,400	5,482,850	980,200	980,200	1,507,900
Reserve Transfer RETT Capital Projects	992,216	2,038,500	606,200	606,200	823,000
Reserve Transfer Capital Projects Cash-in-Lieu Recreation Area	-	-	-	-	25,000
Medical Trust Fund	-	814,090	-	-	-
Community Development Block Grant	392,241	350,871	505,800	505,800	544,200
Total Operating Transfers	2,734,857	8,757,287	2,116,200	2,116,200	2,900,100
Total Expenditures	29,273,367	36,089,625	33,528,500	34,481,751	35,897,200

[1] Open Space Preservation amount listed for Fiscal Year 2022 amended budget includes the unexpended balance from prior year appropriations and is intended to remain available during Fiscal Year 2022. The prior year appropriations carried forward to Fiscal Year 2022 are \$500,000.



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Department of Administration

Revenue: Department of Administration

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Building Entrance IDs Fees	455	390	400	400
Room Rental Fees Admin. Bldg.	1,031	1	1,000	500
Emerging Enterprise Development Center	750	900	600	1,000
Information Technology Fees	5,475	3,462	4,500	4,000
Deeds Technology Fees	121,335	168,760	130,000	160,000
Non-Photo IDs	5,320	6,080	4,500	4,500
Total	\$ 134,366	\$ 179,593	\$ 141,000	\$ 170,400

Expenses: Department of Administration

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Administration	1,262,902	1,303,472	1,475,000	1,536,900
Economic Development	118,572	79,542	63,300	61,800
Emerging Enterprise Development Center	12,736	10,992	18,900	12,500
Information Technology	1,567,554	1,676,524	2,104,800	2,142,500
Personnel	517,701	488,607	609,400	686,600
Facilities Management	974,361	989,318	1,123,600	1,122,100
Legal	73,106	73,483	120,000	120,000
Subtotal	4,526,932	4,621,938	5,515,000	5,682,400
Less: Indirect Costs	(4,395,624)	(4,531,404)	(5,432,800)	(5,608,100)
Total	\$ 131,308	\$ 90,534	\$ 82,200	\$ 74,300

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 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Building Entrance IDs Fees	455	390	400	400
Room Rental Fees	1,031	1	1,000	500
Total	\$ 1,486	\$ 391	\$ 1,400	\$ 900

Expenses: Administration

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	1,061,689	1,133,933	1,263,600	1,307,400
Travel	9,747	824	17,800	17,100
Insurance	33,372	34,327	36,300	37,700
Office Supplies	23,364	25,119	27,300	27,600
Furniture/Equipment	8,859	6,264	7,300	7,300
Legal/Contract Services	84,012	78,873	71,765	80,400
Utilities	6,941	6,687	6,600	7,600
Maintenance Expense	-	-	280	-
Vehicle Expense	-	-	200	200
Miscellaneous	34,918	17,445	43,855	51,600
Subtotal	1,262,902	1,303,472	1,475,000	1,536,900
Less: Indirect Costs	(1,262,902)	(1,303,472)	(1,475,000)	(1,536,900)
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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	67,773	25,200	-	-
Travel	3,053	-	-	-
Insurance	475	481	900	600
Indirect Costs	32,048	35,616	32,900	35,300
Office Supplies	7,159	7,000	13,100	13,100
Furniture and Fixtures	5,880	-	1,500	1,600
Legal/Contract Services	1,180	2,777	6,200	3,000
Maintenance Expense	-	5,880	6,500	6,000
Utilities	827	803	1,000	1,100
Vehicle Expense	130	-	400	400
Miscellaneous	47	1,785	800	700
Total	\$ 118,572	\$ 79,542	\$ 63,300	\$ 61,800

Emerging Enterprise Development Center

Mission

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

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

Revenue: Emerging Enterprise Development Center

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Office Rental Fees	750	900	600	1,000
Total	\$ 750	\$ 900	\$ 600	\$ 1,000

Expenses: Emerging Enterprise Development Center

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Indirect Costs	7,717	7,382	8,200	8,200
Office Supplies	2	1	1,200	700
Furniture/Equipment	3,815	2,407	3,900	2,300
Legal/Contract Services	-	-	3,000	-
Utilities	1,202	1,202	1,300	1,300
Maintenance	-	-	800	-
Miscellaneous	-	-	500	-
Total	\$ 12,736	\$ 10,992	\$ 18,900	\$ 12,500

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Information Technology Fees	5,475	3,462	4,500	4,000
Deeds Technology Fees	121,335	168,760	130,000	160,000
Total	\$ 126,810	\$ 172,222	\$ 134,500	\$ 164,000

Expenses: Information Technology

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	1,439,046	1,510,025	1,852,400	1,844,500
Insurance	5,683	5,700	6,300	6,900
Office Supplies	5,031	9,382	5,800	5,800
Furniture/Equipment	1,757	9,755	2,377	32,300
Legal/Contract Services	10,383	5,781	9,900	18,800
Operational Supplies	195	-	-	-
Utilities	15,079	14,745	15,200	15,200
Maintenance	83,997	104,999	163,000	168,600
Vehicle Expense	8	46	400	400
Consulting Fees	6,375	16,091	49,423	50,000
Subtotal	1,567,554	1,676,524	2,104,800	2,142,500
Less: Indirect Costs	(1,567,554)	(1,676,524)	(2,104,800)	(2,142,500)
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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Non-Photo IDs	5,320	6,080	4,500	4,500
Total	\$ 5,320	\$ 6,080	\$ 4,500	\$ 4,500

Expenses: Personnel

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	418,493	427,387	470,300	500,100
Travel	2,922	-	12,200	6,900
Insurance	10,700	10,786	11,800	12,400
Office Supplies	7,374	9,027	8,400	9,400
Furniture/Equipment	1,553	1,652	4,200	4,200
Legal/Contract Services	17,352	21,038	29,728	45,800
Operating Supplies	-	-	200	200
Utilities	539	662	600	800
Maintenance	14,163	9,626	21,172	16,500
Vehicle Expense	-	-	100	100
Consultant	42,411	6,950	47,000	86,500
Miscellaneous	2,194	1,479	3,700	3,700
Subtotal	517,701	488,607	609,400	686,600
Less: Indirect Costs	(517,701)	(488,607)	(609,400)	(686,600)
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 all other County property

Expenses: Facilities Management

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	608,987	644,839	737,000	730,400
Insurance	43,079	53,308	56,300	59,000
Office Supplies	248	608	1,000	1,000
Furniture/Equipment	1,921	7,688	12,126	9,200
Legal/Contract Services	2,859	8,687	12,700	9,700
Trash Collection Fees	5,326	5,151	6,000	6,600
Operating Supplies	14,976	13,167	16,549	19,500
Utilities	187,159	167,398	197,100	197,500
Rent - Equipment	-	145	1,575	500
Maintenance	99,175	50,303	68,050	75,000
Vehicle Expense	10,038	6,803	13,700	12,200
Miscellaneous	593	31,221	1,500	1,500
Subtotal	974,361	989,318	1,123,600	1,122,100
Less: Indirect Cost	(974,361)	(989,318)	(1,123,600)	(1,122,100)
Total	\$ -	\$ -	\$ -	\$ -

Legal

Expenses: Legal

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Legal/Contract Services	73,106	73,483	120,000	120,000
Less: Indirect Cost	(73,106)	(73,483)	(120,000)	(120,000)
Total	\$ -	\$ -	\$ -	\$ -



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Department of Finance

Revenue: Department of Finance

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Property Taxes - Current	11,085,909	11,233,758	11,500,000	11,700,000
Property Taxes - Delinquent	181,210	228,042	180,000	210,000
Penalty & Interest	103,079	106,943	105,000	106,000
Payment in Lieu of Taxes	8,447	8,368	9,000	9,000
Return Check Fees	1,335	2,260	1,300	1,800
Manufactured Housing Letter Fees	13,560	15,820	15,000	15,000
Monitions Expenses Reimbursement	68,070	67,912	65,000	65,000
County Monition Fees	45,474	56,424	46,000	50,000
Assessment Office Fees	331	369	400	400
Total	\$ 11,507,415	\$ 11,719,896	\$ 11,921,700	\$ 12,157,200

Expenses: Department of Finance

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Finance Administration	375,296	496,578	515,000	537,700
Accounting Services	1,204,530	1,243,995	1,273,700	1,415,500
Tax Section	824,381	849,873	1,003,500	1,151,800
Assessment Division	1,381,599	1,459,296	1,650,500	1,745,900
Subtotal	3,785,806	4,049,742	4,442,700	4,850,900
Less: Indirect Costs	(1,579,826)	(1,740,573)	(1,788,700)	(1,953,200)
Total	2,205,980	2,309,169	2,654,000	2,897,700

Finance Administration

Mission

The Department of Finance maintains the financial records for all County funds, prepares financial reports and statements, assists in the preparation of the annual budget, 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	373,047	493,938	510,800	530,100
Travel	-	-	-	2,500
Insurance	1,353	1,451	1,900	2,400
Office Supplies	422	670	1,500	1,500
Legal/Contract Services	200	204	400	600
Utilities	274	315	300	500
Miscellaneous	-	-	100	100
Sub-Total	375,296	496,578	515,000	537,700
Less: Indirects	(375,296)	(496,578)	(515,000)	(537,700)
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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	1,124,699	1,157,638	1,184,000	1,321,500
Insurance	4,541	4,461	5,100	5,700
Office Supplies	11,815	15,247	14,300	14,900
Furniture/Equipment	3,067	2,700	2,700	2,700
Legal/Contract Services	896	1,353	1,700	1,600
Utilities	977	1,106	1,000	1,200
Maintenance	58,535	61,400	64,700	67,700
Miscellaneous	-	90	200	200
Subtotal	1,204,530	1,243,995	1,273,700	1,415,500
Less: Indirect Cost	(1,204,530)	(1,243,995)	(1,273,700)	(1,415,500)
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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Property Taxes - Current	11,085,909	11,233,758	11,500,000	11,700,000
Property Taxes - Delinquent	181,210	228,042	180,000	210,000
Penalty & Interest	103,079	106,943	105,000	106,000
Payment in Lieu of Taxes	8,447	8,368	9,000	9,000
Return Check Fees	1,335	2,260	1,300	1,800
Manufactured Housing Letter Fees	13,560	15,820	15,000	15,000
Monitions Expenses Reimbursement	68,070	67,912	65,000	65,000
County Monitions Fees	45,474	56,424	46,000	50,000
Total	\$ 11,507,084	\$ 11,719,527	\$ 11,921,300	\$ 12,156,800

Expenses: Tax Section

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	298,834	296,652	340,500	464,300
Insurance	2,530	2,402	2,900	3,400
Indirect Costs	369,157	372,732	458,100	481,700
Office Supplies	49,443	54,788	62,100	62,100
Furniture and Equipment	1,055	1,055	1,100	1,100
Legal/Contract Services	83,597	101,571	115,900	115,900
Utilities	1,184	1,311	1,300	1,400
Maintenance	18,351	19,168	21,000	21,300
Vehicle Expense	101	140	300	300
Miscellaneous	129	54	300	300
Total	\$ 824,381	\$ 849,873	\$ 1,003,500	\$ 1,151,800

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Assessment Office Fees	331	369	400	400
Total	\$ 331	\$ 369	\$ 400	\$ 400

Expenses: Assessment Division

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	993,649	1,062,009	1,123,700	1,166,600
Travel	-	-	-	-
Insurance	9,236	9,627	10,400	11,400
Indirect Costs	346,518	354,503	426,000	448,600
Office Supplies	9,543	8,837	13,400	13,900
Furniture/Equipment	849	849	900	900
Legal/Contract Services	9,460	10,639	16,000	17,400
Operating Supplies	69	-	800	1,600
Utilities	1,087	1,232	3,600	3,800
Maintenance	8,082	8,389	51,000	76,000
Vehicle Expense	3,106	3,211	4,500	5,500
Miscellaneous	-	-	200	200
Total	\$ 1,381,599	\$ 1,459,296	\$ 1,650,500	\$ 1,745,900



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Department of Community Services

Revenue: Department of Community Services

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Library Tax Current	729,074	744,278	735,000	800,000
Library Tax Delinquent	14,331	14,934	15,000	15,000
Library Fines	3,930	38	3,000	1,000
Library Material Replacement Fee	509	57	500	500
Library Room Rental Fees	60	-	100	100
Library Copy Fees	3,285	-	3,000	1,000
Library State Grant	3,000	1,509	41,132	-
Library Standards Grant	176,292	177,023	201,561	201,500
Recreation Fees	101,107	41,143	100,000	100,000
Recreation Center Fees	114,397	56,303	100,000	134,000
Recreation Center Rental Fees	13,353	2,956	13,400	15,000
Recreation Center CAM Fees	27,148	29,604	27,100	27,500
Park Rental Fees	1,165	4,565	2,500	3,200
Park State Grant	4,699	2,500	-	-
Parks Special Programs	24,500	250	-	-
Donation Parks	428	1,535	697	-
Suburban Parks Tax Current	15,638	15,727	15,300	15,300
Suburban Parks Tax Delinquent	20	24	100	100
Total	\$ 1,232,936	\$ 1,092,446	\$ 1,258,390	\$ 1,314,200

Expenses: Department of Community Services

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Administration	258,348	331,212	355,900	368,000
Library Services	1,677,778	832,050	1,617,847	1,576,900
Library Standards Grant	191,166	168,027	264,783	201,500
Recreation	1,317,291	1,164,330	1,528,400	1,565,900
Parks	833,766	893,332	1,107,024	1,139,200
Suburban Parks	15,241	15,228	15,300	15,300
Total	\$ 4,293,590	\$ 3,404,179	\$ 4,889,254	\$ 4,866,800

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	234,453	308,944	324,900	334,400
Travel	3,959	-	-	-
Insurance	861	996	1,500	1,900
Indirect Costs	17,850	20,416	27,500	29,500
Office Supplies	463	298	700	900
Legal/Contract Services	154	50	500	300
Utilities	558	508	800	800
Miscellaneous	50	-	-	200
Total	\$ 258,348	\$ 331,212	\$ 355,900	\$ 368,000

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Library Tax Current	729,074	744,278	735,000	800,000
Library Tax Delinquent	14,331	14,934	15,000	15,000
Library Fines	3,930	38	3,000	1,000
Library Material Replacement Fees	509	57	500	500
Library Room Rental Fees	60	-	100	100
Library Copy Fees	3,285	-	3,000	1,000
Library State Grant	3,000	1,509	41,132	-
Total	\$ 754,189	\$ 760,816	\$ 797,732	\$ 817,600

Expenses: Library Services

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	540,961	494,949	544,800	496,400
Insurance	9,528	11,236	12,100	13,200
Indirect Costs	222,780	191,912	208,300	135,700
Office Supplies	3,578	1,580	5,300	5,300
Furniture/Equipment	1,382	1,382	1,400	13,600
Legal/Contract Services	2,987	2,222	7,958	9,000
Operating Supplies	4,343	2,942	4,200	4,300
Utilities	32,584	30,576	34,600	32,800
Maintenance	15,298	11,584	15,900	36,000
Vehicle Expense	100	-	100	100
Miscellaneous	2,933	10,821	53,189	15,500
Reciprocal Borrowing	841,304	72,846	730,000	815,000
Total	\$ 1,677,778	\$ 832,050	\$ 1,617,847	\$ 1,576,900

Library Standards Grant

Revenue: Library Standards Grant

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Library Standards Grant	176,292	177,023	201,561	201,500
Total	\$ 176,292	\$ 177,023	\$ 201,561	\$ 201,500

Expenses: Library Standards Grant

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	118,960	97,226	134,186	116,700
Travel	-	-	2,900	3,600
Office Supplies	829	148	2,538	2,900
Furniture/Equipment	5,630	7,519	19,950	9,000
Legal/Contract Services	11,566	12,227	9,580	12,200
Operating Supplies	46,939	49,131	81,666	48,700
Vehicle Expense	1,005	506	4,874	2,200
Miscellaneous	6,237	1,270	9,089	6,200
Total	\$ 191,166	\$ 168,027	\$ 264,783	\$ 201,500

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Recreation Fees	101,107	41,143	100,000	100,000
Recreation Center Fees	114,397	56,303	100,000	134,000
Recreation Center Rental Fees	13,353	2,956	13,400	15,000
Recreation Center CAM Fees	27,148	29,604	27,100	27,500
Total	\$ 256,005	\$ 130,006	\$ 240,500	\$ 276,500

Expenses: Recreation

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	740,987	736,677	797,500	836,200
Insurance	14,289	15,455	16,300	16,800
Indirect Costs	209,747	214,110	248,200	257,600
Office Supplies	2,157	1,458	3,700	2,800
Furniture/Equipment	6,743	5,660	6,000	6,300
Legal/Contract Services	226,700	70,775	294,600	284,000
Trash Collection Fees	4,097	4,139	4,200	4,200
Operating Supplies	24,701	21,481	33,700	39,400
Utilities	60,923	58,233	66,900	66,000
Rent	11,270	-	21,500	12,000
Maintenance Expenses	14,746	31,876	28,500	32,900
Vehicle Expenses	691	1,409	1,300	1,700
Miscellaneous	240	3,057	6,000	6,000
Total	\$ 1,317,291	\$ 1,164,330	\$ 1,528,400	\$ 1,565,900

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
- 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Park Rental Fees	1,165	4,565	2,500	3,200
Park Grant	4,699	2,500	-	-
Parks Special Programs	24,500	250	-	-
Donation Parks	428	1,535	697	-
Total	\$ 30,792	\$ 8,850	\$ 3,197	\$ 3,200

Expenses: Parks

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	605,177	667,083	817,000	838,300
Insurance	13,214	13,669	14,600	15,200
Indirect Costs	103,371	114,442	148,700	156,600
Office Supplies	1,460	1,735	2,200	1,900
Furniture/Equipment	4,634	3,657	5,000	12,000
Legal/Contract Services	9,548	8,382	13,900	12,600
Trash Pick-Up Fees	2,458	2,460	2,600	2,600
Operating Supplies	11,060	14,134	17,400	20,700
Utilities	26,442	26,346	30,400	31,800
Rent	1,248	145	1,500	1,500
Maintenance	24,971	29,911	27,500	27,000
Vehicle Expense	14,407	15,660	19,100	19,100
Miscellaneous	5,780	308	11,724	4,500
Contingency	(4,600)	(4,600)	(4,600)	(4,600)
Grant/Program	14,596	-	-	-
Total	\$ 833,766	\$ 893,332	\$ 1,107,024	\$ 1,139,200

Suburban Parks

Revenue Suburban Parks

Department Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Suburban Parks Tax Current	15,638	15,727	15,300	15,300
Suburban Parks Tax Delinquent	20	24	100	100
Total	\$ 15,658	\$ 15,751	\$ 15,400	\$ 15,400

Expenses Suburban Parks

– Old Mill

Departmental Expense	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	2,800	2,800	2,800	2,800
Indirect Costs	481	476	500	500
Operating Supplies	800	800	800	800
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,681	\$ 4,676	\$ 4,700	\$ 4,700

– Royal Grant

Departmental Expense	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	3,700	3,700	3,700	3,700
Indirect Costs	480	476	500	500
Operating Supplies	1,100	1,100	1,100	1,100
Maintenance	500	500	500	500
Vehicle Expense	400	400	400	400
Total	\$ 6,180	\$ 6,176	\$ 6,200	\$ 6,200

– Eagle's Nest

Departmental Expense	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	2,700	2,700	2,700	2,700
Indirect Costs	480	476	500	500
Operating Supplies	600	600	600	600
Maintenance	400	400	400	400
Vehicle Expense	200	200	200	200
Total	\$ 4,380	\$ 4,376	\$ 4,400	\$ 4,400
Total Suburban Parks	\$ 15,241	\$ 15,228	\$ 15,300	\$ 15,300

Department of Planning Services
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Revenue: Department of Planning Services

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Tax Mapping Fees	637	181	600	600
Street Addressing Fees	16,825	21,450	16,000	20,000
Inspections & Enforcement Fees	1,606,515	1,851,805	1,500,000	1,600,000
Inspections & Enforcement Lien Admin Fees	7,800	4,100	-	7,000
Code Enforcement Fines	1,319	592	100	500
House Demolition Reimbursement	16,250	3,550	20,000	25,000
Grass Cutting Reimbursement	33,892	20,651	35,000	35,000
Manufactured Housing Demo Reimb	20,731	10,788	20,000	20,000
State Abandon Property Grant	19,130	240	-	-
Planning Application Fees	86,751	59,533	70,000	88,000
Planning Map Fees	-	10	100	100
Planning Forms and Documents	680	1,360	500	600
Planning/Zoning Application Fees	19,070	22,102	19,000	19,000
Planning Copy Fees	62	49	100	100
HOA Administrative Fees	3,521	3,510	3,400	3,500
Stormwater Management Fees	8,118	7,084	9,000	9,000
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 1,847,101	\$ 2,012,805	\$ 1,699,600	\$ 1,834,200

Expenses: Department of Planning Services

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Planning Services Administration	465,514	498,723	524,400	548,300
Geographic Information Systems	620,439	544,377	611,000	628,100
Inspections & Enforcement	1,898,463	2,137,000	2,361,279	2,454,700
Planning Division	1,257,916	1,396,941	1,549,700	1,657,100
Total	\$ 4,242,332	\$ 4,577,041	\$ 5,046,379	\$ 5,288,200

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 2018 Kent County Comprehensive Plan Update
- Expand on-line information services to applicants and citizens of Kent County

Expenses: Planning Services Administration

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	393,249	420,161	435,200	451,800
Travel	-	650	700	2,200
Insurance	1,451	1,459	2,000	2,000
Indirect Costs	68,900	74,839	84,100	89,900
Office Supplies	1,191	1,189	1,500	1,500
Legal/Contract Services	613	299	700	700
Utilities	110	126	200	200
Total	\$ 465,514	\$ 498,723	\$ 524,400	\$ 548,300

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Tax Mapping	637	181	600	600
Street Addressing Fees	16,825	21,450	16,000	20,000
Total	\$ 17,462	\$ 21,631	\$ 16,600	\$ 20,600

Expenses: Geographic Information Systems

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	390,875	295,369	318,900	342,700
Travel	-	-	1,100	1,100
Insurance	1,979	2,062	2,700	2,700
Indirect Costs	196,722	212,053	255,500	265,400
Office Supplies	1,428	1,560	2,300	2,000
Furniture/Equipment	1,201	8,023	1,200	1,200
Legal/Contract Services	4,201	713	1,400	1,400
Utilities	533	597	600	700
Maintenance	23,500	24,000	27,200	10,800
Vehicle Expense	-	-	100	100
Total	\$ 620,439	\$ 544,377	\$ 611,000	\$ 628,100

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Inspections & Enforcement Fees	1,606,515	1,851,805	1,500,000	1,600,000
Inspections & Enforcement Lien Admin Fees	7,800	4,100	-	7,000
Code Enforcement Fines	1,319	592	100	500
House Demolition Reimbursement	16,250	3,550	20,000	25,000
Grass Cutting Reimbursement	33,892	20,651	35,000	35,000
Manufactured Housing Demo Reimbursement	20,731	10,788	20,000	20,000
State Abandon Property Grant	19,130	240	-	-
Total	\$ 1,705,637	\$ 1,891,726	\$ 1,575,100	\$ 1,687,500

Expenses: Inspections and Enforcement

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	1,415,910	1,551,341	1,672,200	1,729,300
Travel	-	350	900	1,100
Insurance	12,591	13,943	15,000	15,000
Indirect Costs	324,528	360,752	411,400	442,000
Office Supplies	15,607	14,300	15,300	15,300
Furniture/Equipment	1,201	1,201	2,200	1,200
Legal/Contract Services	15,464	55,847	75,108	83,900
Operating Supplies	1,272	2,038	3,592	4,600
Utilities	8,234	9,934	15,300	15,200
Maintenance	9,151	11,881	38,400	35,100
Vehicle Expense	12,623	14,767	21,700	21,700
Miscellaneous	-	250	-	300
Grant/Program	81,882	100,396	90,179	90,000
Total	\$ 1,898,463	\$ 2,137,000	\$ 2,361,279	\$ 2,454,700

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 2018 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 2018 Kent County Comprehensive Plan Update

Revenue: Planning

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Planning Application Fees	86,751	59,533	70,000	88,000
Planning Map Fees	-	10	100	100
Planning Forms and Documents	680	1,360	500	600
Planning/Zoning Application Fees	19,070	22,102	19,000	19,000
Planning Copy Fees	62	49	100	100
HOA Administrative Fees	3,521	3,510	3,400	3,500
Stormwater Administrative Fee	8,118	7,084	9,000	9,000
CDBG Rental Income	5,800	5,800	5,800	5,800
Total	\$ 124,002	\$ 99,448	\$ 107,900	\$ 126,100

Expenses: Planning

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	536,066	595,698	622,900	667,900
Travel	286	325	3,800	2,500
Insurance	11,384	11,639	12,500	12,500
Indirect Costs	678,449	745,279	843,200	895,000
Office Supplies	5,586	6,110	7,250	7,100
Furniture/Equipment	1,201	1,201	1,200	1,200
Legal/Contract Services	21,282	33,484	54,650	54,700
Operational Supplies	-	472	500	500
Utilities	977	1,210	1,000	1,300
Maintenance	1,993	1,330	1,953	14,000
Vehicle Expense	133	93	400	300
Miscellaneous	559	100	347	100
Total	\$ 1,257,916	\$ 1,396,941	\$ 1,549,700	\$ 1,657,100



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Department of Public Safety

Revenue and Grants: Department of Public Safety

Departmental Revenue and Grants	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Telephone Tax	270,015	270,015	270,000	270,000
State Paramedic Grant	1,869,254	2,102,310	2,391,600	2,314,500
Public Safety Training Center Fees	7,813	4,026	6,700	2,800
Paramedic Fees - Special Events	22,126	34,293	45,000	75,000
Dispatch Fees - Special Events	7,636	2,024	10,000	20,000
LEPC State Grant	67,207	68,524	70,900	71,900
Emergency Management Planning Grant	179,273	165,827	171,700	178,200
FEMA Special Project Grants	70,216	350,721	15,903	-
Coronavirus Relief Fund (CARES Grant)	-	30,780	-	-
DEMA Special Project Grants	1,854	35,191	1,929	-
Rental Income 911 Center	17,386	17,386	17,400	17,400
Total	\$ 2,512,780	\$ 3,081,097	\$ 3,001,132	\$ 2,949,800

Expenses: Department of Public Safety

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Public Safety Administration	117,852	126,042	135,400	203,000
Emergency Communications	3,048,704	3,199,371	3,448,000	3,838,600
Mobile Command Center	20,078	15,608	30,500	28,900
Emergency Medical Services	6,287,971	6,649,051	7,258,200	7,642,100
EMS-Special Events & Non-Reimb. Costs	703,959	658,801	795,932	840,500
Emergency Medical Services - Training Center	6,626	1,301	6,700	2,800
Emergency Management-LEPC-State Funding	66,839	79,636	70,900	71,900
Emergency Management	396,568	370,429	418,686	360,600
Total	\$ 10,648,597	\$ 11,100,239	\$ 12,164,318	\$ 12,988,400

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	116,508	124,740	130,900	198,000
Travel	-	-	2,500	2,900
Insurance	603	604	1,200	1,300
Office Supplies	20	11	100	100
Utilities	721	687	700	700
Total	\$ 117,852	\$ 126,042	\$ 135,400	\$ 203,000

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	2,538,201	2,706,281	2,850,700	3,185,800
Travel	716	784	7,300	7,300
Insurance	14,178	14,935	15,500	15,500
Indirect Costs	314,868	312,953	362,800	384,800
Office Supplies	1,943	1,479	3,400	2,400
Furniture/Equipment	27,014	23,787	42,700	45,200
Legal/Contract Services	7,116	10,372	14,100	20,100
Trash Pick-Up Fees	607	619	700	700
Operating Supplies	5,887	7,846	12,700	14,400
Utilities	72,919	69,745	77,600	84,400
Maintenance	64,052	49,888	58,400	75,800
Vehicle Expenses	1,082	465	1,500	1,600
Miscellaneous	121	217	600	600
Total	\$ 3,048,704	\$ 3,199,371	\$ 3,448,000	\$ 3,838,600

Expenses: Mobile Command Center

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	1,603	823	3,300	2,200
Insurance	2,837	1,683	2,000	2,000
Office Supplies	-	-	200	200
Furniture & Equipment	-	338	5,800	5,400
Legal/Contract Services	-	-	-	-
Operating Supplies	1,461	952	1,600	1,300
Utilities	3,678	3,948	4,400	4,400
Rent	6,000	6,000	6,000	6,000
Maintenance	-	-	1,000	1,000
Vehicle Expense	4,499	1,864	6,000	6,200
Miscellaneous	-	-	200	200
Total	\$ 20,078	\$ 15,608	\$ 30,500	\$ 28,900

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
State Paramedic Grant	1,869,254	2,102,310	2,391,600	2,314,500
Total	\$ 1,869,254	\$ 2,102,310	\$ 2,391,600	\$ 2,314,500

Expenses: Emergency Medical Services (EMS)

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	5,873,429	6,238,089	6,670,800	7,037,700
Travel	1,988	-	2,600	2,600
Insurance	40,528	41,706	46,100	46,100
Office Supplies	3,146	6,501	5,400	4,800
Furniture/Equipment	44,158	25,191	44,200	23,300
Legal/Contract Services	17,661	27,005	41,500	95,700
Trash Pick-Up Fees	464	450	600	600
Operating Supplies	106,134	92,570	120,500	126,100
Utilities	55,734	53,210	62,300	81,100
Rent	32,700	36,000	36,000	36,000
Maintenance	40,115	36,454	36,700	49,600
Vehicle Expense	71,326	88,510	88,100	100,100
Miscellaneous	588	3,365	103,400	38,400
Total	\$ 6,287,971	\$ 6,649,051	\$ 7,258,200	\$ 7,642,100

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

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Paramedic Fees - Special Events	22,126	34,293	45,000	75,000
Dispatch Fees - Special Events	7,636	2,024	10,000	20,000
Public Safety Training Center Fees	7,813	4,026	6,700	2,800
Total	\$ 37,575	\$ 40,343	\$ 61,700	\$ 97,800

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

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	88,857	32,216	90,800	90,800
Indirect Costs	610,103	619,549	697,100	743,100
Furniture/Equipment	3,624	-	-	-
Operating Supplies	-	7,036	6,900	6,600
Utilities	100	-	800	-
Maintenance	1,275	-	-	-
Miscellaneous	-	-	332	-
Total	\$ 703,959	\$ 658,801	\$ 795,932	\$ 840,500

Expenses: Emergency Medical Services – Training Center

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	535	1,151	3,300	1,100
Office Supplies	-	-	900	500
Legal and Contractual	6,091	150	800	400
Project Related Expenses	-	-	1,700	800
Total	\$ 6,626	\$ 1,301	\$ 6,700	\$ 2,800

Emergency Management

Mission

The Division of Emergency Management provides emergency management services within the Kent County Department of Public Safety. The division is the lead agency in the County for the coordination of emergency preparedness, training, response, recovery and mitigation, if necessary, as a result of adverse weather, natural or man-made disasters as a result of hazardous materials events, terrorist attacks or weapons of mass destruction incidents. After September 11, 2001, our mission was altered to place emphasis on terrorism and weapons of mass destruction preparedness. Later our emphasis was changed whereby we had to develop plans for all-hazard emergencies. This revision highlighted planning to avoid many of the difficulties experienced in the Gulf States after Hurricane Katrina. The division is an integral part of State-wide and Peninsula-wide planning and mitigation efforts for all hazardous emergency events.

Goals

- Alert residents and visitors of Kent County within one hour 90 percent of the time after receiving official notification of a state-declared warning or watch of a pending natural or man-made hazardous incident
- Staff the Emergency Operations Center within two hours 90 percent of the time after the declaration of a potentially hazardous situation in order to provide assistance to the citizens/visitors of Kent County

Revenue and Grants: Emergency Management (LEPC-State Funding)

Departmental Revenue and Grants	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
LEPC State Grant	67,207	68,524	70,900	71,900
Total	\$ 67,207	\$ 68,524	\$ 70,900	\$ 71,900

Expenses: Emergency Management (LEPC – State Funding)

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	66,800	68,484	68,600	70,100
Travel	-	-	1,000	1,000
Legal/Contract Services	39	11,152	-	800
Utilities	-	-	1,300	-
Total	\$ 66,839	\$ 79,636	\$ 70,900	\$ 71,900

Revenue and Grants: – Emergency Management – EMPG (Federal Funding Grant) and DEMA special grants

Departmental Revenue	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Emergency Management Planning Grant	179,273	165,827	171,700	178,200
FEMA Special Project Grants	70,216	350,721	15,903	-
DEMA Special Project Grants	1,854	35,191	1,929	-
Coronavirus Relief Fund (CARES Grant)	-	30,780	-	-
Total	\$ 251,343	\$ 582,519	\$ 189,532	\$ 178,200

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

Departmental Expense	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	226,994	227,651	240,300	253,100
Travel	-	-	2,600	2,600
Insurance	2,925	3,429	4,100	4,100
Indirect Costs	83,151	47,778	54,700	49,400
Office Supplies	886	748	1,400	1,300
Furniture and Equipment	-	-	2,700	5,700
Legal/Contract Services	19,535	28,463	3,100	3,400
Trash Collection Fees	193	197	200	200
Operating Supplies	531	1,407	1,200	1,100
Utilities	22,011	21,071	23,700	23,400
Maintenance	4,645	3,388	6,200	13,800
Vehicle Expense	562	883	2,000	1,800
Miscellaneous	38	69	200	700
Project Related Expenses	-	-	57,465	-
SubTotal	\$ 361,471	\$ 335,084	\$ 399,865	\$ 360,600

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

Departmental Expense	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Travel	18,535	154	-	-
Furniture and Equipment	16,443	1,735	-	-
Legal/Contract Services	119	33,456	-	-
Grant Program Expense	-	-	18,821	-
SubTotal	\$ 35,097	\$ 35,345	\$ 18,821	\$ -
Total Emergency Management	\$ 396,568	\$ 370,429	\$ 418,686	\$ 360,600

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Clerk of the Peace Fees	69,260	88,125	75,000	75,000
Marriage Ceremony Fees	21,400	27,900	23,000	23,000
Total	\$ 90,660	\$ 116,025	\$ 98,000	\$ 98,000

Expenses: Clerk of the Peace – Transcription Services

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	87,282	94,969	98,500	99,600
Travel	2,019	-	-	2,800
Insurance	1,083	1,103	1,700	1,800
Office Supplies	951	905	1,500	1,500
Legal/Contract Services	601	611	800	900
Utilities	364	393	400	500
Vehicle Expenses	-	-	100	100
Miscellaneous	-	-	100	100
Subtotal	92,300	97,981	103,100	107,300

Expenses: Clerk of the Peace – Fee Service

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	125,977	135,132	137,200	138,700
Insurance	1,395	1,438	2,000	2,300
Indirect Costs	73,093	85,009	102,800	107,400
Office Supplies	1,055	1,084	2,200	2,200
Legal/Contract Services	701	713	900	1,000
Utilities	364	393	400	500
Maintenance	5,000	5,000	5,000	5,000
Miscellaneous	-		100	100
Subtotal	\$ 207,585	\$ 228,769	\$ 250,600	\$ 257,200
Less: Indirect Costs	(92,300)	(97,981)	(103,100)	(107,300)
Total	\$ 207,585	\$ 228,769	\$ 250,600	\$ 257,200

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Real Estate Transfer Tax	5,870,702	8,725,475	6,400,000	8,000,000
Recorder of Deeds Fees	3,285,928	4,466,205	3,000,000	4,000,000
Recorder of Deeds Copy Fees	36,462	23,648	40,000	30,000
Recorder of Deeds Printer Copy Fees	3,750	1,650	5,000	8,000
Real Estate Transfer Tax Process Fees	241,242	393,102	240,000	300,000
Local Government Record Maint. Fees	11,531	14,493	11,000	13,000
Recorders Maintenance Fees	24,376	33,877	22,000	26,000
State Document Fees	11,671	14,493	11,000	13,000
Deeds Internet Fees	84,510	91,440	84,000	84,000
Total	\$ 9,570,172	\$ 13,764,383	\$ 9,813,000	\$ 12,474,000

Expenses: Recorder of Deeds

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	415,777	468,429	485,500	475,100
Insurance	5,164	5,267	5,800	6,300
Indirect Costs	189,133	216,866	250,900	269,200
Office Supplies	72,105	73,041	76,500	76,500
Furniture/Equipment	2,287	1,933	2,000	2,000
Legal/Contract Services	5,354	2,661	5,625	5,800
Utilities	2,134	2,223	2,200	2,300
Maintenance	359	199	400	400
Miscellaneous	-	-	175	200
Total	\$ 692,313	\$ 770,619	\$ 829,100	\$ 837,800

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Register of Wills Fees	503,496	1,079,178	650,000	800,000
Wills Advertising Reimbursements	7,810	12,163	8,000	9,000
Wills Copy Fees	6,499	5,484	5,000	5,000
Total	\$ 517,805	\$ 1,096,825	\$ 663,000	\$ 814,000

Expenses: Register of Wills

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	329,514	363,775	481,900	451,500
Insurance	4,533	4,662	5,300	5,900
Indirect Costs	112,890	128,112	159,100	167,200
Office Supplies	4,153	3,852	4,200	4,000
Furniture/Equipment	1,864	1,864	1,900	1,400
Legal/Contract Services	15,358	12,311	11,200	11,200
Utilities	430	476	500	600
Miscellaneous	-	150	200	200
Total	\$ 468,742	\$ 515,202	\$ 664,300	\$ 642,000

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Sheriff Civil Fees	219,637	144,266	200,000	148,000
Sheriff Copies	148	159	100	100
Sheriff Monition/Auction Fees	29,197	14,200	15,000	17,000
Sheriff Fee of Sales	1,083,270	269,217	900,000	700,000
Total	\$ 1,332,252	\$ 427,842	\$ 1,115,100	\$ 865,100

Expenses: Sheriff Office

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	551,558	593,961	627,800	651,000
Insurance	11,017	11,483	12,500	13,300
Indirect Costs	129,116	144,489	170,600	182,900
Office Supplies	4,434	2,138	5,300	4,700
Furniture/Equipment	1,423	1,422	1,500	800
Legal/Contract Services	5,728	3,802	5,400	5,700
Operating Supplies	386	396	600	1,600
Utilities	3,132	2,964	3,200	3,300
Maintenance	10,307	10,617	11,000	11,600
Vehicle Expense	6,390	3,823	8,400	10,500
Miscellaneous	781	-	1,300	700
Total	\$ 724,272	\$ 775,095	\$ 847,600	\$ 886,100



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Special Grants and Programs

Expenses: Special Grants and Programs

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Open Space Preservation [1]	100,000	-	700,000	200,000
Stormwater Management	-	199,410	-	-
Dog Control Support [2]	618,381	618,381	658,750	671,900
Community Service Grants	1,273,550	1,614,969	1,684,050	1,561,000
Total	\$ 1,991,931	\$ 2,432,760	\$ 3,042,800	\$ 2,432,900

Notes:

[1] Open Space Preservation amount listed in Fiscal Year 2022 amended budget includes the unexpended balance from prior year appropriation and is intended to remain available during Fiscal Year 2022. The prior year appropriations carried forward to Fiscal Year 2022 are \$500,000.

[2] 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Program Expense	100,000	-	700,000	200,000
Total	\$ 100,000	\$ -	\$ 700,000	\$ 200,000

Stormwater Management

Stormwater Management Expenses

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Program Expense	-	199,410	-	-
Total	\$ -	\$ 199,410	\$ -	\$ -

Dog Control Support

Dog Control Expenses

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Dog Control	618,381	618,381	658,750	671,900
Total	\$ 618,381	\$ 618,381	\$ 658,750	\$ 671,900

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Agriculture/Soil/Water	161,500	161,750	161,750	161,750
Economic Development	118,750	112,819	195,000	196,000
Public Safety	915,000	1,265,000	1,249,000	1,115,000
Service Organizations	78,300	75,400	78,300	88,250
Total	\$ 1,273,550	\$ 1,614,969	\$ 1,684,050	\$ 1,561,000

4430 – Agriculture/Soil/Water

Organization	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
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	6,500	6,750	6,750	6,750
University of Delaware	15,000	15,000	15,000	15,000
Total	\$ 161,500	\$ 161,750	\$ 161,750	\$ 161,750

4431 – Economic Development

Organization	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Fire Fighter's Convention	1,000	1,000	-	1,000
Kent Economic Partnership	100,000	100,000	165,000	165,000
Kent County Visitors' Bureau	10,000	10,000	10,000	10,000
Community Promotional Grants	2,750	1,819	15,000	15,000
Greater Kent Committee - Excellence In Education	5,000	-	5,000	5,000
Total	\$ 118,750	\$ 112,819	\$ 195,000	\$ 196,000

4433 – Public Safety

Organization	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Volunteer Fire Companies	900,000	950,000	1,000,000	1,100,000
Volunteer Fire Companies - Special Ops Units	15,000	15,000	15,000	15,000
Volunteer Fire Companies - Pass through Grant from The State of Delaware	-	-	234,000	-
Police Departments	-	300,000	-	-
Total	\$ 915,000	\$ 1,265,000	\$ 1,249,000	\$ 1,115,000

4432 – Service Organizations

Organization	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
American Legion Boys State Program	200	200	-	250
American Legion Girls State Program	-	-	-	250
Best Buddies International Inc.	-	-	1,500	-
Big Brothers Big Sisters of Delaware	-	-	-	500
Boys & Girls Clubs of Delaware	15,000	15,000	15,000	15,000
Camp Barnes	1,500	1,500	-	-
Caroling on the Green - CDCC	200	200	250	250
Central Delaware Chamber of Commerce	1,000	1,000	1,000	1,000
Central Delaware Habitat for Humanity	2,500	2,500	2,500	2,500
Central Delaware Housing Collaborative	1,000	2,000	2,000	2,000
C.E.R.T.S, Inc.	1,500	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	-	-	800
Code Purple of Delaware	-	1,000	3,000	3,000
Delaware 4-H	-	-	-	500
Delaware Adolescent Program (dapi)	1,000	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	300	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	-
Dover Fire Pipes and Drum, Inc.	500	500	500	1,000
Dover Interfaith Mission For Housing	1,000	2,500	3,000	3,000
Duck Creek Historical Society	-	-	-	2,500
Food Bank of Delaware	2,000	2,000	3,000	3,000
Frederica Senior Center	2,500	2,500	2,750	3,000
Harvest Years Senior Center, Inc.	2,000	2,000	2,500	2,750
Housing Alliance Delaware	1,500	1,000	1,000	1,000
Inner City Cultural League	500	500	500	500
Kent County 4-H Clubs	1,000	1,000	1,500	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	3,000	-	-	-
L. Lillian Smith Senior Center	2,500	2,500	2,500	2,750
Literacy Delaware Inc.	-	-	-	1,000
Mamie A. Warren Senior Center	2,500	2,500	2,500	2,750
Milford Museum	500	500	500	500
Milford Senior Center	2,500	2,500	2,500	2,750
Modern Maturity Center	4,500	4,500	5,000	5,000
Music School of Delaware	500	-	-	-
Mt. Zion AME Church Community Garden	-	-	-	500
NCALL Research	1,000	1,000	1,000	3,000

4432 – Service Organizations Continued

Organization	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
People's Place II, Inc.	3,000	-	-	-
Plastic Free Delaware Inc.	-	-	-	500
Preservation Delaware Inc.	-	-	-	500
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	1,000
The Shepard Place, Inc.	3,000	3,000	3,000	4,000
The of Magnolia Heritage Day	400	400	-	-
Wyoming Peach Festival	600	600	-	600
YMCA of Delaware - Dover YMCA	2,000	2,000	2,000	2,000
Veterans Reentry Resources Alliance Inc.	-	1,000	1,000	-
Total	\$ 78,300	\$ 75,400	\$ 78,300	\$ 88,250
Total Community Service Grants	\$ 1,273,550	\$ 1,614,969	\$ 1,684,050	\$ 1,561,000

Special Revenue Grant Funds

Grant Fund	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Community Development Block Grant Fund				
Revenue	\$ 1,095,565	\$ 828,850	\$ 2,361,247	\$ 1,739,200
Expenditures	1,095,565	828,850	2,361,247	1,739,200
Neighborhood Stabilization Grant Fund				
Revenue	\$ 648	\$ 648	\$ 99,796	\$ -
Expenditures	648	648	99,796	-
FmHA Housing Preservation Block Grant Fund				
Revenue	\$ 10,850	\$ -	\$ -	\$ -
Expenditures	10,850	-	-	-
American Rescue Plan Act Fund				

Community Development Block Grant (CDBG) Fund

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Grant	677,554	432,218	1,844,946	1,195,000
Additional Program Income	25,770	45,761	10,501	-
Operating Transfer In	392,241	350,871	505,800	544,200
Total	\$ 1,095,565	\$ 828,850	\$ 2,361,247	\$ 1,739,200

Expenses: CDBG

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Grant Expenditures	703,324	477,979	1,855,447	1,195,000
County Match	392,241	350,871	505,800	544,200
Total	\$ 1,095,565	\$ 828,850	\$ 2,361,247	\$ 1,739,200

Neighborhood Stabilization Grant (NSP) Fund

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Additional Program Income	648	648	99,796	-
Total	\$ 648	\$ 648	\$ 99,796	\$ -

Expenses: NSP

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Grant Expenditures	648	648	99,796	-
Total	\$ 648	\$ 648	\$ 99,796	\$ -

FmHA Housing Preservation Grant (FmHA) Fund

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Grant	10,850	-	-	-
Total	\$ 10,850	\$ -	\$ -	\$ -

Expenses: FmHA

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Grant Expenditures	10,850	-	-	-
Total	\$ 10,850	\$ -	\$ -	\$ -

American Rescue Plan Act (ARPA) Fund

Function

The American Rescue Plan Act (ARPA) was established by the Federal Government in March 2021 in response to the pandemic caused by the Coronavirus. ARPA established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide State, Local and Tribal governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery.

The SLFRF funds provide substantial flexibility for each jurisdiction to meet the local needs within these four categories:

- Replace lost public sector revenue, using the funding to provide government services.
- Respond to the far-reaching public health and negative economic impacts of the pandemic, by supporting the health of communities and helping households, small businesses, impacted industries, nonprofits and the public sector recover from economic impacts
- Provide premium pay to essential workers, offering additional support to those who have and will bear the greatest health risk because of their service in critical sectors
- Invest in water, sewer and broadband infrastructure, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure and to expand affordable access to broadband internet

In fiscal year 2021 Kent County was awarded a total of \$35,115,561 from the ARPA Coronavirus State and Local Fiscal Recovery Funds federal assistance program. The County received fifty percent (50%) of its awarded funds in fiscal year 2021. The U.S. Treasury has scheduled the second and final installment to be disbursed to the County in May 2022. The funds received in fiscal year 2021 remained available and were carried forward to fiscal year 2022. The County created a new American Rescue Plan Act Fund to account for these Federal funds.

General Fund Capital Project Fund

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Fiscal Year 2023 General Fund Capital Projects		Funding Sources					Total
		FY 2023 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund Contribution Realty Transfer Tax	Reserve Transfer Cash-in-Lieu of Recreation Area	Grant Funding	
Administration - Information Technology							
Server/Hardware/Software Replacement		15,000	15,000				15,000
For replacements due to unexpected hardware/software failures.							
Virtual Machine Server Farm Firewall Replacement		85,000	85,000				85,000
For replacements of Virtual Machine Server upon end of life expectancy							
I.T. Future Capital Outlays		25,000	25,000				25,000
Provide for unforeseen but necessary technology-related items to maintain the County's technology infrastructure							
Department Upgrades		20,000	20,000				20,000
Replacement of outdated workstations. Review and recommend new computer hardware and software.							
Audio Visual Replacement Fund		20,000	20,000				20,000
Replacement of audio visual equipment at end of life expectancy							
I.T. Enterprise Solutions		150,000	150,000				150,000
For a comprehensive County-wide I.T. Solution							
Surveillance Replacement / Enhancement		10,000	10,000				10,000
Replace and enhance building surveillance.							
Administration - Information Technology		325,000	325,000	-	-	-	325,000

Fiscal Year 2023 General Fund Capital Projects						
	Department and Project Description	FY 2023 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund Contribution Realty Transfer Tax	Reserve Transfer Cash-in-Lieu of Recreation Area	Grant Funding Total
Finance - Assessment						
Vehicle Replacement		55,000	55,000			55,000
	Replacement of (2) vehicles with high mileage and mechanical issues					
Total Finance		55,000	55,000	-	-	55,000

Fiscal Year 2023 General Fund Capital Projects						
Department and Project Description	FY 2023 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund Contribution Realty Transfer Tax	Reserve Transfer Cash-in-Lieu of Recreation Area	Grant Funding	Total
Planning - Inspections & Enforcement						
Vehicle Replacement	60,000	60,000				60,000
Replacement of (2) vehicles with high mileage and mechanical issues						
Total Planning	60,000	60,000	-	-	-	60,000

Fiscal Year 2023 General Fund Capital Projects						
Department and Project Description	FY 2023 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund Contribution Realty Transfer Tax	Reserve Transfer Cash-in-Lieu of Recreation Area	Grant Funding	Total
Public Safety - Emergency Communications Division						
Console Replacement	100,000		100,000			100,000
Replacement of outdated and failing Dispatch consoles						
Dispatch Walls Fabric Replacement	20,000		20,000			20,000
Replace aging fabric on Dispatch walls						
Mobile Command Vehicle Replacement	50,000		50,000			50,000
Funding the replacement of Mobile Command vehicle due to age						
Public Safety - Emergency Medical Services Division						
Vehicle/Conversion - Emergency Response Unit Replacement	320,000		320,000			320,000
Replace four emergency response vehicles. Includes conversion of vehicles to emergency medical response units						
Pole Building	40,000		40,000			40,000
Building to be used to cover medical and response equipment.						
Replace Garage Door Operators	15,000		15,000			15,000
Replace garage door operators at Public Safety Bld						
Public Safety Headquarters						
Building Generator Replacement	15,000		15,000			15,000
Building Generator for Public Safety building						
Smartnet Data Switch Upgrade	48,000		48,000			48,000
Data Switch upgrade to faster and more reliable electronic data communication						
ADA Sidewalk	20,000		20,000			20,000
Create an ADA sidewalk at Public Safety Administration Building						
Reseal Building Bricks	20,000		20,000			20,000
Reseal Building Bricks at Public Safety Administration Building						
Replace Roof and Gutters	40,000		40,000			40,000
Replace Roof and Gutters at Public Safety Administration Building						
Total Public Safety	688,000	-	688,000	-	-	688,000

Fiscal Year 2023 General Fund Capital Projects						
Department and Project Description	FY 2023 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund Contribution Realty Transfer Tax	Reserve Transfer Cash-in-Lieu of Recreation Area	Grant Funding	Total
Facilities Management						
Chiller Replacement	25,000	25,000				25,000
Replace aging chiller at the County Administrative Complex						
Roof Repair	25,000	25,000				25,000
Repair aging roof at the County Administrative Complex						
Replace Flooring	50,000	50,000				50,000
Replace aging flooring at the County Administrative Complex						
Quality Air Monitoring and Filtration System	85,000	85,000				85,000
Add Quality Air Monitoring and Filtration System to County Complex						
Replace HVAC Boilers	50,000	50,000				50,000
Replace HVAC Boilers at County Administrative Complex						
Total Facilities Management	235,000	235,000	-	-	-	235,000

Fiscal Year 2023 General Fund Capital Projects							
	Department and Project Description	FY 2023 Estimated Costs	Reserve Transfer General Fund Contribution	Reserve Transfer General Fund Contribution Realty Transfer Tax	Reserve Transfer Cash-in-Lieu of Recreation Area	Grant Funding	Total
Special Projects							
Contributions and Grants							
Community Projects Assistance Fund (Policy 30)		50,000	50,000				50,000
	Funding source to be used at the discretion of Kent County Lewy Court to provide limited capital financing assistance to non-County owned Capital Projects that Kent County Lewy Court, by majority vote, has determined to be of significant public benefit and importance to the citizens of Kent County						
Emergency Relief Fund		10,000	10,000				10,000
	Disaster-related assistance for Kent County residents						
Excellence in Education Grant		10,000	10,000				10,000
	Funding for Kent County Excellence in Education						
Economic Development							
Economic Development - Downtown Development Districts		25,000		25,000			25,000
	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		10,000	10,000				10,000
	County vehicle and equipment replacement building fund						
Facilities upgrades, repairs, furnishing and equipment		50,000	50,000				50,000
	Funds for upgrades and/or repairs of buildings, furnishings and equipment						
Total Special Projects		265,000	130,000	135,000	-	-	265,000
Total		2,855,900	1,507,900	823,000	25,000	500,000	2,855,900

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
ADMINISTRATION										
INFORMATION TECHNOLOGY										
Project Costs										
Disaster Recovery (On-Going Funding)	221,900			10,000	10,000	10,000	10,000	261,900		
<i>General Fund Contribution FY08, FY14, FY16-FY19</i>	<i>196,900</i>			<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>236,900</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>25,000</i>							<i>25,000</i>		
Server / Hardware / Software Replacement (On Going Funding) (Goal \$150,000)	26,000	30,000	15,000	30,000	30,000	30,000	30,000	191,000		
<i>General Fund Contribution</i>				<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>120,000</i>		
<i>Reserve Transfer -- General Fund FY21</i>	<i>26,000</i>	<i>30,000</i>	<i>15,000</i>					<i>71,000</i>		
Virtual Machine Server Farm Firewall Replacement (On Going Funding) (Goal \$340,000)	200,500	30,000	85,000	85,000	20,000	20,000	20,000	460,500		
<i>General Fund Contribution</i>	<i>116,500</i>			<i>85,000</i>	<i>20,000</i>	<i>20,000</i>	<i>20,000</i>	<i>261,500</i>		
<i>Reserve Transfer -- General Fund FY20 - FY21</i>	<i>84,000</i>	<i>30,000</i>	<i>85,000</i>					<i>199,000</i>		
IT Future Capital Outlays (On Going Funding) [1]	310,100		25,000	10,000	10,000	10,000	10,000	375,100		
<i>General Fund Contribution FY07, FY12, FY14-FY19</i>	<i>310,100</i>			<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>350,100</i>		
<i>Reserve Transfer -- General Fund</i>			<i>25,000</i>					<i>25,000</i>		
[1] In FY23, A Budget Adjustment will be done to move \$90,000 to the Capital Project "ESRI Hardware and Software Upgrade"										
Microsoft 365 (Fully Funded)	154,300							154,300		
<i>General Fund Contribution FY16, FY19</i>	<i>79,300</i>							<i>79,300</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>75,000</i>							<i>75,000</i>		
Department Upgrades (On Going Funding)	66,200	63,000	20,000	65,000	65,000	65,000	65,000	409,200		
<i>General Fund Contribution</i>				<i>65,000</i>	<i>65,000</i>	<i>65,000</i>	<i>65,000</i>	<i>260,000</i>		
<i>Reserve Transfer -- General Fund FY21</i>	<i>66,200</i>	<i>63,000</i>	<i>20,000</i>					<i>149,200</i>		
Audio Visual Replacement Fund (On Going Funding) (Goal \$450,000)	53,000	15,000	20,000	45,000	45,000	45,000	45,000	268,000		
<i>General Fund Contribution</i>				<i>45,000</i>	<i>45,000</i>	<i>45,000</i>	<i>45,000</i>	<i>180,000</i>		
<i>Reserve Transfer -- General Fund FY19, FY20</i>	<i>53,000</i>	<i>15,000</i>	<i>20,000</i>					<i>88,000</i>		
IT Enterprise Solutions (On-Going Funding)	1,517,700	300,000	150,000	300,000	300,000	300,000	300,000	3,167,700		
<i>General Fund Contribution FY17-FY18</i>	<i>194,000</i>			<i>300,000</i>	<i>300,000</i>	<i>300,000</i>	<i>300,000</i>	<i>1,394,000</i>		
<i>Reserve Transfer -- General Fund FY19 - FY21</i>	<i>1,300,000</i>	<i>300,000</i>	<i>150,000</i>					<i>1,750,000</i>		
<i>Capital Projects Fund Reserves (Sheriff Fees) FY17</i>	<i>23,700</i>							<i>23,700</i>		

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
ADMINISTRATION (continued)										
INFORMATION TECHNOLOGY										
<u>Project Costs</u>										
Appraisal Software (CAMA) Replacement (Fully Funded)	548,500							548,500		
<i>General Fund Contribution FY15</i>	<i>75,000</i>							<i>75,000</i>		
<i>Reserve Transfer-- General Fund FY16, FY20</i>	<i>220,000</i>							<i>220,000</i>		
<i>Capital Projects Fund Reserves (General Fund Contribution) FY16</i>	<i>253,500</i>							<i>253,500</i>		
County Website (Fully Funded)	60,000							60,000		
<i>General Fund Contribution FY17, FY18</i>	<i>45,000</i>							<i>45,000</i>		
<i>Reserve Transfer -- General Fund FY21</i>	<i>15,000</i>							<i>15,000</i>		
Electronic Code Enforcement and Plan Review HW/SW (Fully Funded)	70,000							70,000		
<i>Reserve Transfer -- General Fund FY19, FY20</i>	<i>70,000</i>							<i>70,000</i>		
Data Line Communications Upgrade (Fully Funded)	50,000							50,000		
<i>Reserve Transfer -- General Fund FY21</i>	<i>50,000</i>							<i>50,000</i>		
Surveillance Replacement/Enhancement (Goal \$60,000)	10,000	10,000	10,000	10,000	10,000	10,000		60,000		
<i>General Fund Contribution</i>				<i>10,000</i>	<i>10,000</i>	<i>10,000</i>		<i>30,000</i>		
<i>Reserve Transfer -- General Fund FY21</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>					<i>30,000</i>		
ESRI Hardware and Software Upgrade (Goal \$143,000) [1]		53,000						53,000		
<i>Reserve Transfer -- General Fund</i>		<i>53,000</i>						<i>53,000</i>		
[1] In FY23 a Budget Adjustment will be made to move \$90,000 from Capital Project " I.T. Future Capital Outlays" to this project to fully fund the project										
Deeds Imaging Computer HW/SW Replacement (On-Going Funding)	147,300				30,000	30,000	30,000	237,300		
<i>Deeds Fees FY17-FY20</i>	<i>120,000</i>				<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>210,000</i>		
<i>Capital Projects Fund Reserves (Deeds Fees) FY16</i>	<i>27,300</i>							<i>27,300</i>		
TOTAL INFORMATION TECHNOLOGY PROJECTS	3,435,500	501,000	325,000	555,000	520,000	520,000	510,000	6,366,500		
TOTAL ADMINISTRATION	3,435,500	501,000	325,000	555,000	520,000	520,000	510,000	6,366,500		

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
COMMUNITY SERVICES									
PARKS									
BIG OAK COUNTY PARK									
Project Costs:									
Ball Field Restrooms and Storage (Fully Funded)	220,000							220,000	
Reserve Transfer -- Cash-in-Lieu of Recreation Area FY18	29,500							29,500	
DINREC - 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	
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	50,000	250,000	
Reserve Transfer -- General Fund			50,000	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	-	50,000	300,000	300,000	300,000	300,000	1,470,000	
BRECKNOCK PARK									
Project Costs:									
Historic Structure Improvement Fund (On-Going Funding)	49,200	20,000	1,000,000	20,000	20,000	20,000	20,000	1,149,200	
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	500,000					530,000	
Federal Grant			500,000					500,000	
TOTAL BRECKNOCK PARK PROJECTS	49,200	20,000	1,000,000	20,000	20,000	20,000	20,000	1,149,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
COMMUNITY SERVICES (continued)										
PARKS										
BROWNS BRANCH PARK										
Project Costs:										
Sports Fields Irrigation System (Fully Funded)	80,000	80,000						160,000		
<i>General Fund Contribution FY19</i>	<i>40,000</i>							<i>40,000</i>		
<i>Reserve Transfer - General Fund FY20</i>	<i>40,000</i>							<i>40,000</i>		
<i>DNREC - Outdoor Recreation, Parks and Trails Grant</i>		<i>80,000</i>						<i>80,000</i>		
TOTAL BROWNS BRANCH PROJECTS	80,000	80,000	-	-	-	-	-	160,000		
HUNN PROPERTY										
Project Costs:										
Trails and Enhancements (Fully Funded)	73,600							73,600		
<i>Capital Projects Fund Reserves (Realty Transfer Tax) FY12</i>	<i>24,900</i>							<i>24,900</i>		
<i>General Fund Contribution Realty Transfer Tax FY07</i>	<i>48,700</i>							<i>48,700</i>		
Wildcat Manor Historic Improvement Fund (On-Going Funding)	66,500	10,000	20,000	20,000	20,000	20,000	20,000	176,500		
<i>General Fund Contribution FY14, FY15, FY16, FY17, FY18, FY19</i>	<i>56,500</i>			<i>20,000</i>	<i>20,000</i>	<i>20,000</i>	<i>20,000</i>	<i>136,500</i>		
<i>Reserve Transfer - General Fund FY20</i>	<i>10,000</i>	<i>10,000</i>	<i>20,000</i>					<i>40,000</i>		
TOTAL HUNN PROPERTY PROJECTS	140,100	10,000	20,000	20,000	20,000	20,000	20,000	250,100		

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
KESSELING PROPERTY									
Project Costs:									
Loop Trail Construction (Fully Funded)	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	25,000	100,000	100,000	100,000	100,000	575,000	
<i>General Fund Contribution FY19</i>	<i>25,000</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>25,000</i>					<i>150,000</i>	
Wetland Bridge (Fully Funded)	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	25,000	100,000	100,000	100,000	100,000	850,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
COMMUNITY SERVICES (continued)										
PARKS										
PARKS EQUIPMENT										
Project Costs:										
Compact Utility Tractor (Brecknock) (Fully Funded)	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	41,200	32,100					105,400		
<i>Reserve Transfer – General Fund FY21</i>	<i>32,100</i>	<i>32,100</i>	<i>32,100</i>					<i>96,300</i>		
<i>Capital Projects Fund Reserves (General Fund Contribution)</i>		<i>9,100</i>						<i>9,100</i>		
(3) Zero Turn Mowers (Goal \$60,000)			20,000	40,000				60,000		
<i>Reserve Transfer – General Fund</i>			<i>20,000</i>					<i>20,000</i>		
<i>General Fund Contribution</i>				<i>40,000</i>				<i>40,000</i>		
TOTAL PARKS EQUIPMENT PROJECTS	44,600	53,700	52,100	40,000	-	-	-	190,400		
PARKS - OTHER PROJECTS										
Project Costs:										
Parks Pavilions (Goal \$100,500)	60,500	5,000	25,000	5,000	5,000	5,000	5,000	110,500		
<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>		
<i>Reserve Transfer -- Cash-in-Lieu of Recreation Area</i>			<i>25,000</i>					<i>25,000</i>		
Sealcoating - Restriping (On-Going Funding)	50,700	10,000	10,000	10,000	10,000	10,000	10,000	110,700		
<i>General Fund Contribution FY19</i>	<i>16,800</i>			<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>56,800</i>		
<i>Reserve Transfer – General Fund FY20</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>					<i>30,000</i>		
<i>State of Delaware Grant - DeIDOT</i>	<i>23,900</i>							<i>23,900</i>		
Surveillance Cameras at All Parks (Goal \$95,000)	33,500	20,000	20,800	20,700				95,000		
<i>General Fund Contribution</i>				<i>20,700</i>				<i>20,700</i>		
<i>Reserve Transfer – General Fund FY20, FY21</i>	<i>33,500</i>	<i>20,000</i>	<i>20,800</i>					<i>74,300</i>		
TOTAL PARKS - OTHER PROJECTS	144,700	35,000	55,800	35,700	15,000	15,000	15,000	316,200		

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
COMMUNITY SERVICES (continued)									
PARKS									
ST. JONES RIVER GREENWAY DEVELOPMENT									
<u>Project Costs:</u>									
Phase III - Design, Engineering, Construction (FY05-FY08) (Fully Funded)	216,400							216,400	
<i>Capital Projects Fund Reserves (General Fund Contribution)</i>	<i>26,400</i>							<i>26,400</i>	
<i>General Fund Contribution Realty Transfer Tax</i>	<i>125,000</i>							<i>125,000</i>	
<i>Reserve Transfer -- General Fund</i>	<i>35,200</i>							<i>35,200</i>	
<i>State of DE Grant -- DE Land & Water Conservation Trust Fund</i>	<i>29,800</i>							<i>29,800</i>	
TOTAL ST. JONES RIVER GREENWAY DEVELOPMENT PROJECTS	216,400							216,400	
TIDBURY PARK									
<u>Project Costs:</u>									
Sign (Fully Funded)	5,000							5,000	
<i>Capital Projects Fund Reserves (General Fund Contribution) FY13</i>	<i>5,000</i>							<i>5,000</i>	
TOTAL TIDBURY PARK PROJECTS	5,000							5,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
COMMUNITY SERVICES (continued)										
RECREATION										
<u>Project Costs:</u>										
Sports Utility Vehicle (Fully Funded)	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	10,000	25,000				70,000		
<i>General Fund Contribution</i>				<i>25,000</i>				<i>25,000</i>		
<i>Reserve Transfer -- General Fund FY20</i>	<i>25,000</i>	<i>10,000</i>	<i>10,000</i>					<i>45,000</i>		
Golf Cart (Goal \$10,000)			5,000	5,000				10,000		
<i>Reserve Transfer -- General Fund</i>			<i>5,000</i>					<i>5,000</i>		
<i>General Fund Contribution</i>			<i>5,000</i>	<i>5,000</i>				<i>5,000</i>		
Remodel Officials Room to Conference Room (Goal \$28,000)			10,000	18,000				28,000		
<i>Reserve Transfer -- General Fund</i>			<i>10,000</i>					<i>10,000</i>		
<i>General Fund Contribution</i>				<i>18,000</i>				<i>18,000</i>		
TOTAL RECREATION PROJECTS	65,000	10,000	25,000	48,000	-	-	-	148,000	-	-
TOTAL COMMUNITY SERVICES	1,340,200	258,700	1,227,900	563,700	455,000	455,000	455,000	4,755,500	455,000	455,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
FINANCE									
FINANCE - ASSESSMENT									
<u>Project Costs:</u>									
Vehicle Replacement (2 Vehicles) (Goal \$55,000)			55,000					55,000	
<i>Reserve Transfer -- General Fund</i>			55,000					55,000	
Real Property Reassessment (Fully Funded)	5,000,000							5,000,000	
<i>Reserve Transfer -- General Fund FY21</i>	5,000,000							5,000,000	
TOTAL FINANCE - ASSESSMENT PROJECTS	5,000,000	-	55,000	-	-	-	-	5,055,000	
TOTAL FINANCE	5,000,000	-	55,000	-	-	-	-	5,055,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
PLANNING									
PLANNING - INSPECTIONS & ENFORCEMENT									
<u>Project Costs:</u>									
Vehicle Replacement [FY22-(2) Trucks] [FY23-(2) Trucks]		48,000	60,000					108,000	
Reserve Transfer - General Fund		48,000	60,000					108,000	
TOTAL PLANNING - INSPECTIONS & ENFORCEMENT PROJECTS		48,000	60,000					108,000	
TOTAL PLANNING	-	48,000	60,000	-	-	-	-	108,000	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
PUBLIC SAFETY										
EMERGENCY COMMUNICATIONS										
Project Costs:										
Consoles Replacement (Goal \$450,000)	255,000	95,000	100,000					450,000		
General Fund Contribution Realty Transfer Tax FY19	85,000							85,000		
Reserve Transfer -- Realty Transfer Tax FY20	85,000	95,000	100,000					280,000		
Capital Projects Fund Reserves (Realty Transfer Tax) FY18	85,000							85,000		
RF Control Station Replacement Radios (Fully Funded)	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		
Reserve Transfer -- Realty Transfer Tax FY20	20,000	20,000	20,000					60,000		
Mobile Command Vehicle Replacement (Goal \$1,000,000)			50,000	100,000	100,000	200,000	200,000	650,000		
Reserve Transfer -- Realty Transfer Tax			50,000					50,000		
General Fund Contribution Realty Transfer Tax				100,000	100,000	200,000	200,000	600,000		
TOTAL EMERGENCY COMMUNICATIONS PROJECTS	319,000	115,000	170,000	100,000	100,000	200,000	200,000	1,204,000		
EMERGENCY MEDICAL SERVICES										
Project Costs:										
Cardiac Monitors/Pacemakers/Defibrillators (On-Going Funding) (Lease) [2]	297,700	252,000						549,700		
Reserve Transfer -- Realty Transfer Tax FY20	297,700	252,000						549,700		
[2] There are enough funds in this project to cover the FY23 lease payment After FY23 the lease payments will be in the General Fund Operating Budget										
Vehicle/Conversion-Emergency Response Unit (FY21 & FY 22 - 1 Vehicle) (FY23 - 4 Vehicles) (FY24 - 3 Vehicles) FY25 - 27 - 2 Vehicles)	69,300	71,000	320,000	240,000	160,000	160,000	160,000	1,180,300		
General Fund Contribution Realty Transfer Tax				240,000	160,000	160,000	160,000	720,000		
Reserve Transfer -- Realty Transfer Tax FY21	69,300	71,000	320,000					460,300		
Pole Building (Goal \$300,000)	200,000		40,000	60,000				300,000		
General Fund Contribution Realty Transfer Tax FY16, FY17, FY18, FY19	100,000			60,000				160,000		
Reserve Transfer -- Realty Transfer Tax FY20	100,000		40,000					140,000		
Replace Garage Door Operators (Goal \$30,000)			15,000	15,000				30,000		
Reserve Transfer -- Realty Transfer Tax			15,000					15,000		
General Fund Contribution Realty Transfer Tax				15,000				15,000		
TOTAL EMERGENCY MEDICAL SERVICES PROJECTS	567,000	323,000	375,000	315,000	160,000	160,000	160,000	2,060,000		

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
PUBLIC SAFETY HEADQUARTERS									
Generator Replacement (Goal \$140,000)	50,000	30,000	15,000	30,000	15,000			140,000	
<i>General Fund Contribution Realty Transfer Tax FY18, FY19</i>	<i>50,000</i>			<i>30,000</i>	<i>15,000</i>			<i>95,000</i>	
<i>Reserve Transfer -- Realty Transfer Tax</i>		<i>30,000</i>	<i>15,000</i>					<i>45,000</i>	
Smartnet Data Switch Upgrade (Goal \$48,000)			48,000					48,000	
<i>Reserve Transfer -- Realty Transfer Tax</i>			<i>48,000</i>					<i>48,000</i>	
Replace Air Handler Unit (Goal \$10,000)		10,000						10,000	
<i>Capital Projects Fund Reserves (Realty Transfer Tax)</i>		<i>10,000</i>						<i>10,000</i>	
ADA Sidewalk (Goal \$20,000)			20,000					20,000	
<i>Reserve Transfer -- Realty Transfer Tax</i>			<i>20,000</i>					<i>20,000</i>	
Reseal Building Bricks (Goal \$20,000)			20,000					20,000	
<i>Reserve Transfer -- Realty Transfer Tax</i>			<i>20,000</i>					<i>20,000</i>	
Replace Roof and Gutters (Goal \$100,000)			40,000	60,000				100,000	
<i>Reserve Transfer -- Realty Transfer Tax</i>			<i>40,000</i>					<i>40,000</i>	
<i>General Fund Contribution Realty Transfer Tax</i>				<i>60,000</i>				<i>60,000</i>	
TOTAL PUBLIC SAFETY HEADQUARTERS PROJECTS	50,000	40,000	143,000	90,000	15,000	-	-	338,000	
EMERGENCY MANAGEMENT									
Vehicle Conversion (Fully Funded)		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	936,000	491,200	688,000	505,000	275,000	360,000	360,000	3,615,200	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
FACILITIES MANAGEMENT										
Project Costs:										
Admin Complex Convert Outside Lighting to LED (Fully Funded) <i>General Fund Contribution FY19</i>	8,500 <i>8,500</i>									8,500 <i>8,500</i>
Seal & Line Parking Lot - County Complex (Fully Funded) <i>Reserve Transfer - General Fund</i>		28,600 <i>28,600</i>								28,600 <i>28,600</i>
Landscaping - County Complex (Fully Funded) <i>Reserve Transfer - General Fund</i>		10,000 <i>10,000</i>								10,000 <i>10,000</i>
New Maintenance Building - County Complex (Fully Funded) <i>Capital Projects Fund Reserves (Realty Transfer Tax)</i>		400,000 <i>400,000</i>								400,000 <i>400,000</i>
Chiller Replacement - County Complex (Goal \$175,000) <i>General Fund Contribution</i>		25,000	25,000	50,000 <i>50,000</i>	75,000 <i>75,000</i>					175,000 <i>125,000</i>
<i>Reserve Transfer - General Fund</i>		<i>25,000</i>	<i>25,000</i>							<i>50,000</i>
Roof Repair - County Complex Building (Goal \$100,000) <i>General Fund Contribution</i>		25,000	25,000	25,000 <i>25,000</i>	25,000 <i>25,000</i>					100,000 <i>50,000</i>
<i>Reserve Transfer - General Fund</i>		<i>25,000</i>	<i>25,000</i>							<i>50,000</i>
Replace Flooring - County Complex (Goal \$400,000) <i>General Fund Contribution</i>		50,000	50,000	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>			300,000 <i>200,000</i>
<i>Reserve Transfer - General Fund</i>		<i>50,000</i>	<i>50,000</i>							<i>100,000</i>
Replace Hot Water Heater (Goal \$30,000) <i>Capital Projects Fund Reserves (Realty Transfer Tax)</i>		30,000 <i>30,000</i>								30,000 <i>30,000</i>
Quality Air Monitoring and Filtration System (Goal \$85,000) <i>Reserve Transfer - General Fund</i>			85,000 <i>85,000</i>							85,000 <i>85,000</i>
Replace HVAC Boilers (Goal \$250,000) <i>Reserve Transfer - General Fund</i>			50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>			250,000 <i>50,000</i>
<i>General Fund Contribution</i>										<i>200,000</i>
TOTAL FACILITIES MANAGEMENT PROJECT COSTS	8,500	568,600	235,000	175,000	200,000	100,000	100,000			1,387,100
FACILITIES MANAGEMENT										
	8,500	568,600	235,000	175,000	200,000	100,000	100,000			1,387,100

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
ROW OFFICES										
SHERIFF'S OFFICE										
Project Costs:										
Vehicle Replacement		24,000		25,000	25,000	25,000	25,000			124,000
<i>Fees - Sheriff</i>		<i>24,000</i>		<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>			<i>124,000</i>
TOTAL SHERIFF'S OFFICE PROJECTS		24,000		25,000	25,000	25,000	25,000			124,000
TOTAL ROW OFFICES	-	24,000	-	25,000	25,000	25,000	25,000			124,000

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
SPECIAL PROJECTS									
CONTRIBUTIONS AND GRANTS									
Project Costs:									
Community Projects Assistance Fund, Policy 30 (On-Going Funding)	439,100	25,000	50,000	50,000	50,000	50,000	50,000	714,100	
<i>Reserve Transfer -- General Fund FY15, FY17, FY18, FY19, FY20</i>	<i>439,100</i>	<i>25,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>714,100</i>	
Emergency Relief Fund (On-Going Funding)	28,100	65,937	10,000	10,000	10,000	10,000	10,000	144,037	
<i>Reserve Transfer -- General Fund</i>	<i>28,100</i>	<i>50,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>88,100</i>	
<i>General Fund Contribution</i>		<i>15,937</i>						<i>40,000</i>	
<i>State of Delaware DEMA Grant</i>								<i>15,937</i>	
Excellence in Education (On-Going Funding)		10,000	10,000	10,000	10,000	10,000	10,000	60,000	
<i>Reserve Transfer -- General Fund</i>		<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>20,000</i>	
<i>General Fund Contribution</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	647,200	100,937	70,000	70,000	70,000	70,000	70,000	1,098,137	
ECONOMIC DEVELOPMENT									
Project Costs:									
Downtown Development Districts (On-Going Funding)	177,200	15,000	25,000	25,000	25,000	25,000	25,000	317,200	
<i>General Fund Contribution Realty Transfer Tax FY19</i>	<i>29,900</i>			<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>129,900</i>	
<i>Reserve Transfer - Realty Transfer Tax FY18, FY20</i>	<i>147,300</i>	<i>15,000</i>	<i>25,000</i>					<i>187,300</i>	
EDGE Matching Grant (On-Going Funding)	75,000	10,000	10,000	10,000	10,000	10,000	10,000	135,000	
<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>10,000</i>	<i>40,000</i>	
<i>Reserve Transfer - Realty Transfer Tax FY20</i>	<i>75,000</i>							<i>95,000</i>	
Land Acquisition & Construction (On-Going Funding)	458,400	50,000	50,000	100,000	100,000	100,000	100,000	958,400	
<i>General Fund Contribution Realty Transfer Tax FY17, FY18</i>	<i>149,900</i>			<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>549,900</i>	
<i>Reserve Transfer - Realty Transfer Tax FY08, FY19 - FY21</i>	<i>308,500</i>	<i>50,000</i>	<i>50,000</i>					<i>408,500</i>	
Strategic Development (On Going Funding)	354,700	50,000	50,000	50,000	50,000	50,000	50,000	654,700	
<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 - FY21</i>	<i>354,700</i>	<i>50,000</i>	<i>50,000</i>					<i>454,700</i>	
TOTAL ECONOMIC DEVELOPMENT PROJECTS	1,065,300	125,000	135,000	185,000	185,000	185,000	185,000	2,065,300	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023									
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL	
SPECIAL PROJECTS (continued)									
EQUIPMENT AND VEHICLES									
Project Costs:									
County Vehicle and Equipment Replacement (On-Going Funding)	44,900	8,000	10,000	32,000	32,000	32,000	32,000	190,900	
<i>General Fund Contribution FY19</i>	<i>12,900</i>			<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>32,000</i>	<i>140,900</i>	
<i>Reserve Transfer-- General Fund FY20</i>	<i>32,000</i>	<i>8,000</i>	<i>10,000</i>					<i>50,000</i>	
TOTAL EQUIPMENT AND VEHICLES PROJECT	44,900	8,000	10,000	32,000	32,000	32,000	32,000	190,900	
FACILITIES									
Project Costs:									
Facilities Upgrades, Repairs, Furnishings and Equipment (On-Going Funding)	241,800	30,000	50,000	50,000	50,000	50,000	50,000	521,800	
<i>General Fund Contribution FY17, FY18, FY19</i>	<i>141,800</i>			<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>341,800</i>	
<i>Reserve Transfer -- General Fund FY20-FY21</i>	<i>100,000</i>	<i>30,000</i>	<i>50,000</i>					<i>180,000</i>	
EMS West Dover Location (Fully Funded)	1,769,800							1,769,800	
<i>Capital Projects Fund Reserves (Realty Transfer Tax) FY18</i>	<i>11,600</i>							<i>11,600</i>	
<i>General Fund Contribution - Realty Transfer Tax FY19</i>	<i>675,000</i>							<i>675,000</i>	
<i>Reserve Transfer -- Realty Transfer Tax FY20, FY21</i>	<i>1,083,200</i>							<i>1,083,200</i>	
TOTAL FACILITIES PROJECTS	2,011,600	30,000	50,000	50,000	50,000	50,000	50,000	2,291,600	
TOTAL SPECIAL PROJECTS	3,769,000	263,937	265,000	337,000	337,000	337,000	337,000	5,645,937	

CAPITAL PROJECTS FUND - FISCAL YEAR 2023										
	Prior Open Projects As of 12/31/21	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL		
SUMMARY										
Project Costs:										
Administration	3,435,500	501,000	325,000	555,000	520,000	520,000	510,000	6,366,500		
Community Services	1,340,200	258,700	1,227,900	563,700	455,000	455,000	455,000	4,755,500		
Finance	5,000,000	-	55,000	-	-	-	-	5,055,000		
Planning		48,000	60,000					108,000		
Public Safety	936,000	491,200	688,000	505,000	275,000	360,000	360,000	3,615,200		
Facilities Management	8,500	568,600	235,000	175,000	200,000	100,000	100,000	1,387,100		
Row Offices		24,000	-	25,000	25,000	25,000	25,000	124,000		
Special Projects	3,769,000	263,937	265,000	337,000	337,000	337,000	337,000	5,645,937		
Total Project Costs	14,489,200	2,155,437	2,855,900	2,160,700	1,812,000	1,797,000	1,787,000	27,057,237		
Source of Funds:										
Capital Projects Fund Reserves (Deed Fees)	27,300							27,300		
Capital Projects Fund Reserves (Sheriff Fees)	23,700							23,700		
Capital Projects Fund Reserves (General Fund Contribution)	309,900	9,100						319,000		
Capital Projects Fund Reserves (Realty Transfer Tax)	196,700	440,000						636,700		
Reserve Transfer -- Cash-in-Lieu of Recreation Area	29,500		25,000					54,500		
Fees - Deeds	120,000							120,000		
Fees - Sheriff		24,000						24,000		
General Fund Contribution	1,558,000			25,000	30,000	30,000	30,000	210,000		
General Fund Contribution Realty Transfer Tax	1,307,500			1,395,700	25,000	25,000	25,000	3,053,200		
Reserve Transfer -- General Fund	8,172,200				1,247,000	1,147,000	1,137,000	10,696,200		
Reserve Transfer -- Realty Transfer Tax	2,540,700			690,000	460,000	545,000	545,000	4,140,700		
State of DE Grant -- DE Land and Water Conservation Trust Fund	29,800	606,200	823,000	50,000	50,000	50,000	50,000	1,909,000		
DNREC - Outdoor Recreation, Parks and Trails Grant	150,000	80,000						230,000		
State of Delaware DEMA Grant		15,937						15,937		
Federal Grant			500,000					500,000		
State of Delaware Grant -- DelDOT	23,900							23,900		
Total Source of Funds	14,489,200	2,155,437	2,855,900	2,160,700	1,812,000	1,797,000	1,787,000	27,057,237		



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AeroPark Fund

Function

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

The Kent County AeroPark is a 115-acre industrial park owned by Kent County Levy Court. The park was started in 1988 with grants from the U.S. Economic Development Administration and the State of Delaware as well as Kent County Levy Court. 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Beginning Fund Balance	\$ 171,913	\$ 194,913	\$ 216,837	\$ 216,837
Revenues				
Land Lease	22,890	23,555	23,400	23,400
Interest Income	2,198	438	500	1,000
Total	25,088	23,993	23,900	24,400
Expenses				
Legal & Consulting	6	-	20,700	21,200
Indirect Expenses	2,082	2,069	2,200	2,200
Maintenance Expense	-	-	1,000	1,000
Total	2,088	2,069	23,900	24,400
Estimated Ending Fund Balance	\$ 194,913	\$ 216,837	\$ 216,837	\$ 216,837



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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 181 miles of force-main piping, 257 miles of gravity piping, 108 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 this Adopted Fiscal Year 2023 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 2023 are consistent with Fiscal Year 2022 budgeted fees.
- 2) Operating contingency is funded at \$1,000,000.
- 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 7/1/2022, 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 7/1/2022, 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 annual actuarial valuation report by Milliman, in compliance with GASB 67/68 recommends a contribution of \$3,970,654 to the Kent County Employee Pension Fund for Fiscal Year 2023. The budgeted General Fund portion of the Fiscal Year 2023 pension contribution is \$3,074,054 and the budgeted Sewer Fund portion is \$896,600.

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 \$2,521,091 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2023. The budgeted General Fund contribution for Fiscal Year 2023 is \$1,948,491 and the Sewer Fund contribution is \$572,600.
- 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 among other things be subject to necessity for the performance of work and availability of funds.
- 14) By County ordinance any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2023.
- 15) Effective July 1, 2022, all classified and unclassified employees shall receive a four percent (4%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the four percent (4%) 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.

- 16) Effective July 1, 2022, 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 and not on an existing or pending Performance Improvement shall advance one half STEP (1%); each classified and unclassified employee with not more than one day less than three months of County service shall not receive any STEP advancement. Such STEP increases shall not exceed the maximum pay rate for the assigned grade, except for unclassified employees.
- 17) 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.
- 18) Funding has been included to support a Plant Operator Trainee Program for up to three (3) individuals as provided in County policy, when approved by Levy Court.

SEWER FUND – FISCAL YEAR 2023 BUDGET ASSUMPTIONS

The Adopted Fiscal Year 2023 budget increased by 4.80 percent (\$1,049,700) from the Amended Fiscal Year 2022 budget. The departments' operating expenses increased by \$365,400, transfer to Capital Projects increased by \$66,000, debt service increased by \$43,300 and contingency increased by \$575,000 from Fiscal Year 2022 Amended Budget.

The primary increase in Fiscal Year 2023 budgeted revenue is a transfer in of \$1,284,300 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 estimated interest income remains equal to Fiscal Year 2022 budget amount of \$40,000.

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 \$18.0 million and will provide funds for approximately 78.6 percent of the budgeted expenses. Funds for the remaining 21.4 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 2023 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. 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 2023 are projected to increase by \$23,400 from the Permit and Review fees budgeted in Fiscal Year 2022. 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 2023 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 2023 budgeted interest income remained the same as the Amended Fiscal Year 2022 budget of \$40,000.

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 CBS Optimize. 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

Working Capital Reserve

This expense is intended to build the Sewer Fund reserve balances and maintain the financial strength of the Sewer Fund. It is not intended to be used as a “contingency” account to fund operating or repair expenses.

Capital Emergency Repair Fund

This expense is intended to fund major repairs to the sewer collection and transmission system as well as the wastewater treatment plant. History has demonstrated the continuing need to fund major repairs. This “fund” does not replace the Sewer Fund Contingency account which is intended to fund operating cost shortfalls and minor repairs

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 2023 Adopted Budget are \$8,216,300

Position Summary

	FY 2021	FY 2022	FY 2023
Public Works – Sewer Funds	72	72	73
Engineering	15	15	15
Environmental Programs	3	3	3
WWF-Operations	19	19	20
WWF-Maintenance	25	25	25
WWF-Treatment Plant Administration	10	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 7/1/2022, 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 7/1/2022, non-Medicare eligible retirees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) or as provided in County policy, one month in advance for individual coverage. Medicare eligible retirees and dependents must be covered under the Medicare Supplement Plan and shall submit sufficient evidence of Medicare enrollment including Parts A and Part B to the Personnel Office at least 30 days before the effective date or eligibility for retiree/dependent benefits may be withdrawn. Participants waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to the individual coverage rate, retirees may purchase offered health insurance coverage for dependents at established rates per month in advance, or as established by motion of the Levy Court.

- 7) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.
- 8) The annual actuarial valuation report by Milliman, in compliance with GASB 67/68 recommends a contribution of \$3,970,654 to the Kent County Employee Pension Fund for Fiscal Year 2023. The budgeted General Fund portion of the Fiscal Year 2023 pension contribution is \$3,074,054 and the budgeted Sewer Fund portion is \$896,600.

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 \$2,521,091 to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2023. The budgeted General Fund contribution for Fiscal Year 2023 is \$1,948,491 and the Sewer Fund contribution is \$572,600.
- 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 among other things be subject to necessity for the performance of work and availability of funds.
- 11) By County ordinance any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2023.
- 12) Effective July 1, 2022, all classified and unclassified employees shall receive a four percent (4%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall be increased to reflect the four percent (4%) 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, 2022, 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 and not on an existing or pending Performance Improvement shall advance one half STEP (1%); each classified and unclassified employee with not more than one day less than three months of County service shall not receive any STEP 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 support a Plant Operator Trainee program for up to three (3) individuals as provided by County policy, when approved by Levy Court.

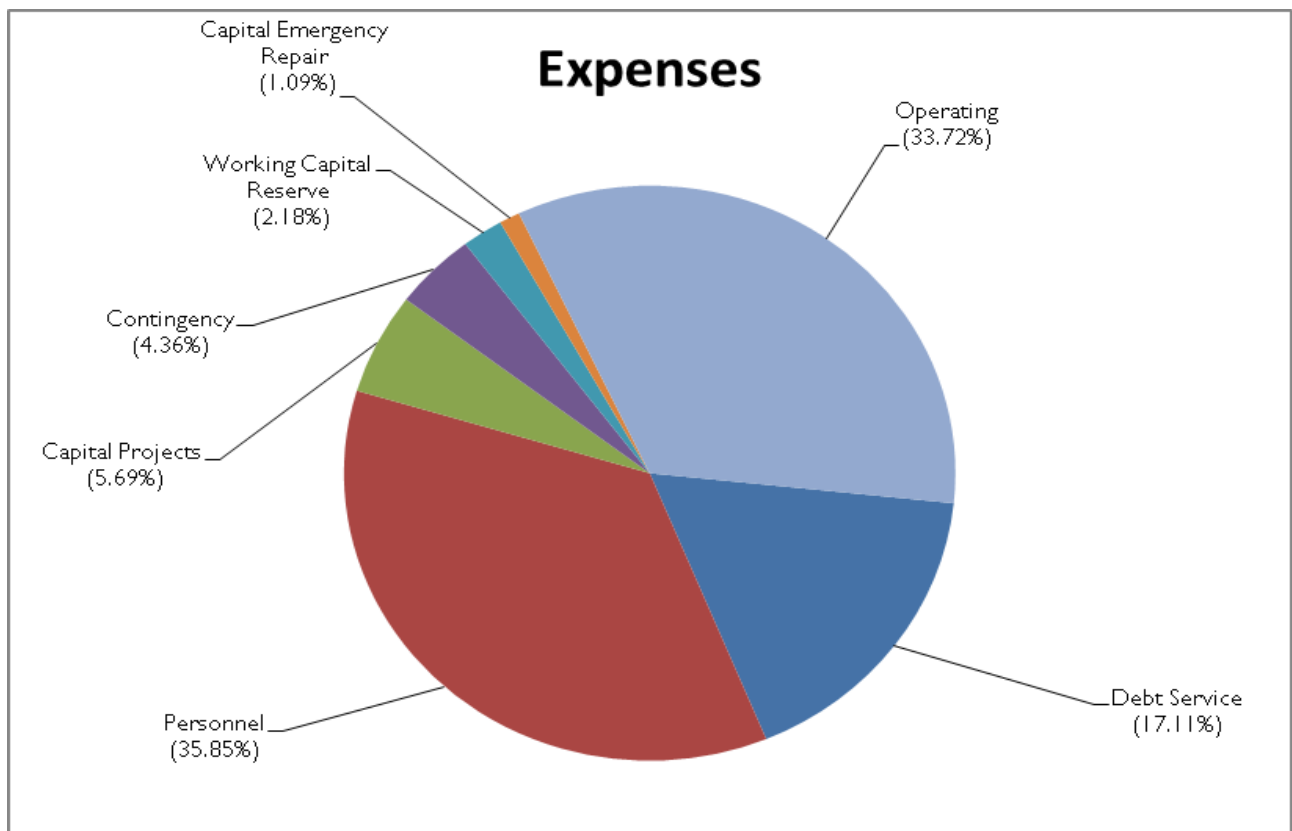
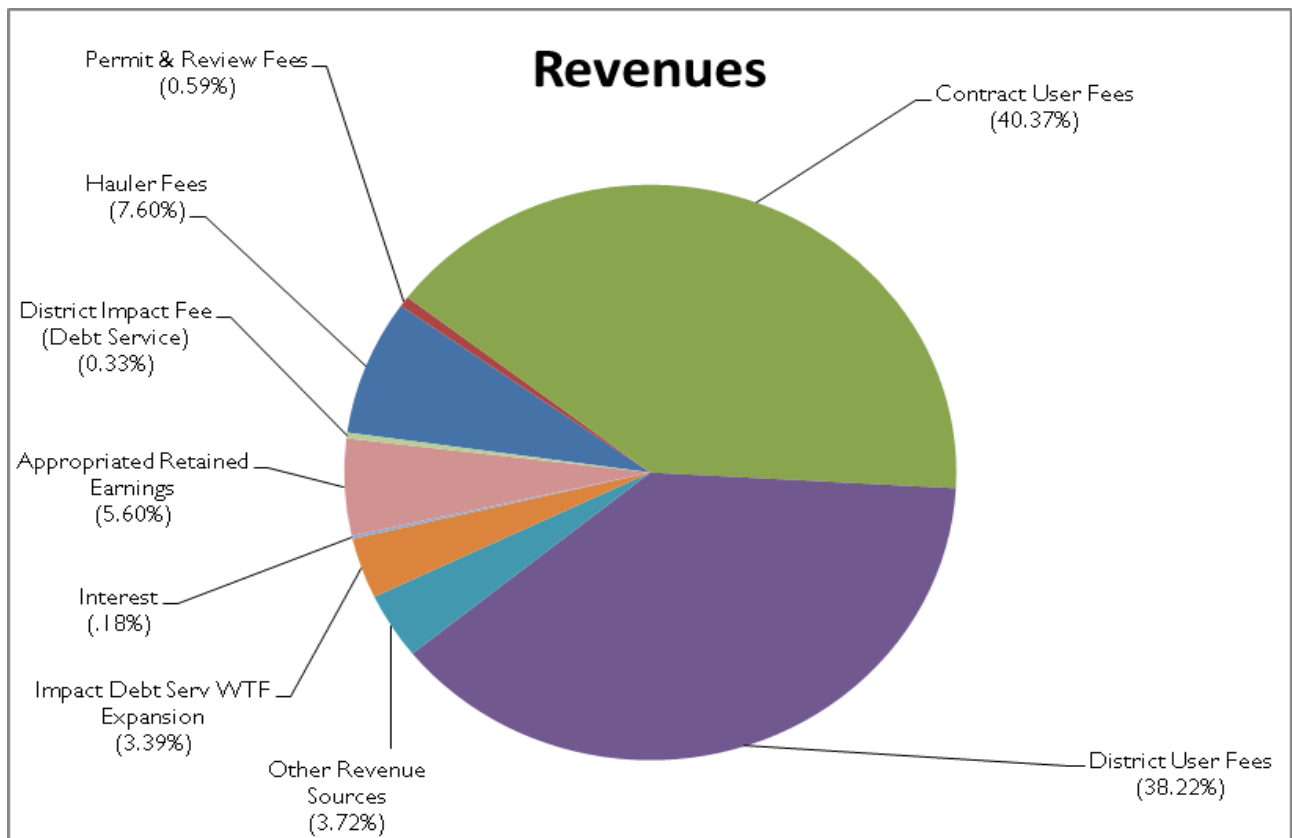
Indirect Costs

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 section 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 2023 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Unrestricted Revenue				
User Fees	16,631,077	18,910,298	17,603,500	18,012,300
Hauler Charges	1,167,831	1,480,301	1,125,100	1,480,000
Hauler Debt Service Fee	204,576	261,229	196,900	261,100
Penalties	159,724	176,934	170,000	176,000
Rent	54,639	74,959	54,500	74,100
Interest	218,195	45,425	40,000	40,000
Leachate	2,648	67,243	5,000	5,000
Lime Sales	7,272	3,976	5,000	5,000
Permit & Review Fees	140,382	223,036	112,000	135,400
Other Income	199,558	269,919	244,400	244,400
Employee Pension Withholding	51,048	56,727	48,000	48,000
District Impact Fee Contribution Towards South Central District Debt Service	75,000		75,000	75,000
MSCIF Contribution To Debt Service for RRRF Expansion Project	-	-	777,600	777,600
Rebate Income	110,843	157,051	83,500	110,500
Energy Credits	131,337	76,186	118,000	76,000
Debt Service Tax Interest Credits	79,623	78,041	80,000	62,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
Appropriated Retained Earnings	-		1,078,500	1,284,300
Total Unrestricted Revenue	\$ 19,284,694	\$ 21,932,266	\$ 21,867,900	\$ 22,917,600
Direct Expenses				
Engineering				
Administration	2,331,641	2,336,233	2,648,500	2,657,100
Environmental Programs	439,498	375,452	490,900	448,200
Treatment Plant Administration	1,074,330	1,021,621	1,333,300	1,334,500
Operations & Bio-Solids	5,315,677	5,521,901	5,931,500	6,301,200
Maintenance	4,371,578	4,570,490	5,171,400	5,200,000
Transfer to Capital Projects Fund	1,340,600	893,601	1,239,000	1,305,000
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	425,000	1,000,000
Capitalized Operating Expense	459,756	432,553	-	-
Septage Loan Redemption	204,576	261,229	196,900	261,100
Bond Redemption	2,416,373	2,515,462	2,499,000	2,576,800
Interest Expense	1,021,344	1,052,048	1,182,400	1,083,700
Total Expense	\$ 19,725,373	\$ 19,730,590	\$ 21,867,900	\$ 22,917,600

Note: The Sewer Fund uses the accrual basis of accounting, which requires revenues to be recognized when billed and expenses to be recognized when incurred. The actual revenues do not allow for uncollectible accounts or for late collections.

Engineering: Administration

Mission

The mission of Engineering Administration is to provide the best available services to our Kent County customers. Our customers are fellow Kent County workers, elected officials, other departments, public agencies and the citizens of Kent County.

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

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

Goals

- Complete construction of Plant-wide Power Generator Project by September 2022
- Complete construction of Air System (Blower) Optimization Project by December 2022
- Complete construction of Paris Villa/London Village sewer conveyance infrastructure by June 2023
- Complete redesign of the Septage Receiving and Pretreatment Facility by June 2023

Expenses: Engineering Administration

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	1,703,199	1,580,414	1,778,200	1,806,700
Travel	617	-	2,600	200
Insurance	9,319	9,425	10,300	10,300
Indirect Costs	532,262	581,627	652,100	696,500
Office Supplies	4,544	6,215	6,300	6,100
Furniture/Equipment	10,060	26,806	85,000	7,700
Legal/Contract Services	30,483	29,698	44,000	45,900
Operating Supplies	2,810	3,000	4,000	4,000
Utilities	6,206	7,800	7,600	9,000
Maintenance	14,817	14,570	19,000	33,300
Vehicle Expense	17,197	13,992	23,200	21,200
Consulting Fees	-	60,348	15,000	15,000
Miscellaneous	50	2,338	1,000	1,000
Fiscal Agent	77	-	200	200
Total	\$ 2,331,641	\$2,336,233	\$2,648,500	\$2,657,100

Note:**Furniture & Equipment:**

(1) Sit-To Stand Desk	\$ 500
(1) 24" Monitor	300
(2) 27" Monitors	700
(1) 50" Monitor	800
(1) Desktop Computer	1,100
(1) Metal Detector	900
(1) Copier Lease	<u>3,400</u>

Total Furniture and Equipment **\$ 7,700**

Engineering: Environmental Programs

Mission

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

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

Goals

- Complete all pretreatment reporting requirements to U.S. Environmental Protection Agency (EPA) by February 28; and all EPCRA reporting requirements to DNREC by March 1
- Develop and 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	331,421	291,753	313,500	313,600
Travel	-	-	1,500	1,800
Insurance	2,738	2,491	3,300	3,300
Indirect Costs	64,197	68,119	73,600	77,300
Office Supplies	611	433	600	800
Furniture/Equipment	6,485	848	30,200	500
Legal/Contract Services	257	75	1,500	1,500
Operating Supplies	138	456	1,500	1,500
Utilities	1,136	1,190	1,800	1,900
Maintenance	232	197	1,600	800
Vehicle Expense	2,399	2,955	5,300	3,700
Project Expense	15,474	-	30,500	20,500
Testing/Monitoring	14,410	6,935	26,000	21,000
Total	\$ 439,498	\$ 375,452	\$ 490,900	\$ 448,200

Note:**Furniture and Equipment:**

(1) pH Probe \$ 500

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

Wastewater Facilities: Plant Administration
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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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	822,488	768,268	1,059,000	996,400
Travel	2,556	-	4,100	4,400
Insurance	7,191	7,701	8,800	8,800
Indirect Costs	141,043	153,539	168,800	180,200
Office Supplies	757	735	1,700	1,700
Furniture/Equipment	7,405	13,472	4,700	47,100
Legal/Contract Services	25,596	18,800	30,700	33,400
Operating Supplies	7,785	5,203	6,300	8,500
Utilities	34,306	34,867	36,600	38,100
Maintenance	5,641	8,291	11,000	14,300
Vehicle Expense	348	2,481	1,400	1,400
Consulting	19,214	8,264	-	-
Miscellaneous	-	-	200	200
Total	\$ 1,074,330	\$ 1,021,621	\$ 1,333,300	\$ 1,334,500

Note:**Furniture and Equipment:**

(1) Laptop Computer	\$ 1,600
(1) 70"-85" Monitor	1,400
(2) Desktop Computer	2,200
(1) Video Conference Camera	300
(1) Conference Phone	1,000
(2) 24" Monitors	600
(1) Printer	400
(1) Adobe Pro License	500
(2) Copier Leases	4,100
(1) Truck	<u>35,000</u>

Total Furniture and Equipment:**\$ 47,100**

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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	2,399,899	2,337,545	2,280,600	2,488,700
Travel	480	-	-	-
Insurance	153,556	172,211	175,100	175,100
Indirect Costs	425,401	454,943	500,400	540,400
Office Supplies	1,643	985	1,800	2,200
Furniture/Equipment	12,123	1,847	29,500	9,000
Legal/Contract Services	3,219	3,258	9,400	12,200
Trash Collection	20,622	35,852	40,000	40,000
Operating Supplies	667,558	796,548	896,600	934,200
Utilities	1,286,771	1,321,433	1,420,100	1,508,800
Rent	6,737	6,409	10,000	7,000
Maintenance	268,946	347,375	404,900	413,000
Vehicle Expense	9,206	2,652	3,600	4,100
Consultant Services	8,290	-	-	-
Miscellaneous	225	-	500	500
Testing/Monitoring	51,001	38,155	59,000	66,000
Capital Expenditures	-	2,688	100,000	100,000
Total	\$ 5,315,677	\$ 5,521,901	\$ 5,931,500	\$ 6,301,200

Note:**Furniture & Equipment:**

Cost Share 50% Iconic Hyper Historian Software \$ 9,000

Total Furniture and Equipment **\$ 9,000**

Operating Capital Projects:

General Labor and Equipment \$ 100,000

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

Wastewater Facilities: Maintenance

Mission

The Maintenance section’s primary responsibility is to operate and maintain Kent County’s regional wastewater collection and transmission system, which consists of 257 miles of gravity piping, 181 miles of force main piping, including Central and South Central bypasses with the additional system enhancements, and 108 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Personnel	2,620,375	2,484,810	2,588,900	2,610,900
Travel	3,497	-	4,500	7,000
Insurance	36,571	35,690	38,700	48,600
Indirect Costs	483,355	510,181	562,600	598,100
Office Supplies	40,981	42,646	44,500	48,500
Furniture/Equipment	61,853	43,903	218,700	145,400
Legal/Contract Services	65,184	70,319	37,200	23,900
Trash	6,072	7,021	7,200	7,200
Operating Supplies	148,816	250,472	260,200	259,200
Utilities	516,300	570,436	606,000	602,000
Rent	1,550	-	8,000	8,000
Maintenance	260,973	232,780	357,600	394,800
Vehicle Expense	115,955	118,596	126,300	135,400
Consultant	2,866	-	-	-
Miscellaneous	784	659	1,000	1,000
Capital Expenditures	6,446	202,977	310,000	310,000
Total	\$ 4,371,578	\$4,570,490	\$5,171,400	\$5,200,000

Note:**Furniture and Equipment:**

(3) Desktop Computer & (5) Laptops, 1 with Mount	\$ 10,200
(1) Printer	400
Cost Share 50% Iconics Hyper Historian Software	9,000
(8) PLC Upgrades	28,000
(2) ATS Replacement	6,000
(5) Grinder Pumps	15,000
Lateral Push Adjustable Camera	20,000
Portable Generator	1,200
Concrete Drum Mixer	4,000
Tower Leases	11,600
Vehicle – Van	<u>40,000</u>

Total Furniture and Equipment**\$ 145,400****Operating Capital Project:**

General Labor & Equipment Contract	\$ 150,000
Large and Small Pump Repairs	100,000
Manhole and Wet Well Repairs	35,000
Flow Meters – SCADA	<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 in each 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 and a plant-wide power generator project
- Conveyance System Expansion & Upgrades; Pipeline Condition Assessment System, Puncheon Run Transmission Bypass and US 13 Forcemain Replacement
- 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 2023

The Capital Projects budget includes a “Prior Budget Year” column. Major infrastructure projects show funding prior to Fiscal Year 2022. 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 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
T21	Aeration Basin Diffuser Replacement	-	75,000	-	-	75,000	-	-	150,000
	Operating Revenue	-	75,000	-	-	75,000	-	-	150,000
T22	Clarifier 3 & 4 Mechanism Replacement	-	400,000	500,000	-	-	-	-	900,000
	Operating Revenue	-	400,000	500,000	-	-	-	-	900,000
T24	Sandfilter Sand Replacement	-	-	-	300,000	340,000	-	-	640,000
	Operating Revenue	-	-	-	300,000	340,000	-	-	640,000
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 Revenue	-	-	-	-	-	25,000	-	25,000
T29	Elevated Water Tower Inspection and Painting	-	-	-	-	-	115,000	-	115,000
	Operating Revenue	-	-	-	-	-	115,000	-	115,000
T30	Wastewater Treatment Process Evaluation	-	-	-	-	-	200,000	-	200,000
	Operating Revenue	-	-	-	-	-	200,000	-	200,000
T31	UV Channel Gates & Actuators	-	185,000	-	-	-	-	-	185,000
	Operating Revenue	-	185,000	-	-	-	-	-	185,000
T32	Grit Removal Equipment Slide Gate Actuators (FY23)	-	-	60,000	-	-	-	-	60,000
	Operating Revenue	-	-	60,000	-	-	-	-	60,000
	Total Treatment Plant Upgrades	33,487,540	13,812,308	960,000	700,000	815,000	836,000	1,400,000	52,010,848

	Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Treatment Plant Upgrades:								
	Project Costs:								
CS10	Route 13 Forcemain Relocation – South Dover Design & Construction	-	5,000,000	1,000,000	-	-	-	-	6,000,000
	State of Delaware Revolving Fund Loan	-	5,000,000	1,000,000	-	-	-	-	6,000,000
CS10A	Route 13 30" Dia. Forcemain Relocation – PS3 to Puncelon Run -Design & Construction	-	-	-	-	-	500,000	8,400,000	8,900,000
	State of Delaware Revolving Fund Loan	-	-	-	-	-	500,000	8,400,000	8,900,000
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
CS13	Main Transmission (Milford) 24" Forcemain Replacement	-	-	-	-	-	-	500,000	500,000
	State of Delaware Revolving Fund Loan	-	-	-	-	-	-	500,000	500,000
CS14	Murderkill River Main Transmission 36" Crossing Replacement	-	-	-	-	-	200,000	2,500,000	2,700,000
	State of Delaware Revolving Fund Loan	-	-	-	-	-	200,000	2,500,000	2,700,000
	Total Conveyance System Expansion and Upgrades	14,573,500	7,165,500	2,000,000	1,000,000	420,000	2,680,000	11,400,000	39,239,000

	Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Sanitary Sewer Districts:								
	Project Costs:								
SSD4	Double Run Area: Paris Villa / London Village								
	Sanitary Sewer Expansion - Ph. 1 Paris Villa & Ph2 London Village	3,355,000	2,309,000	-	-	-	-	-	5,664,000
	USDA Loan	198,000	-	-	-	-	-	-	198,000
	USDA Grant	3,157,000	1,039,000	-	-	-	-	-	4,196,000
	American Rescue Plan Act Grant	-	1,270,000	-	-	-	-	-	1,270,000
SSD5	Whispering Pines MHP - Ph. 2 Septic Elimination			735,000					735,000
	State of DE Revolving Fund Loan			720,000					720,000
	Private Partnership			15,000					15,000
	Total Sanitary Sewer Districts	3,355,000	2,309,000	735,000	-	-	-	-	6,399,000

	Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Pump Station 1 - Smyrna								
P1	Lead/Lag Pump Replacement/Rebuild (No Control Upgrade Req'd.)	-	-	-	50,000	-	-	-	50,000
	Operating Revenue	-	-	-	50,000	-	-	-	50,000
P1A	Wetwell Improvements	-	-	-	-	265,000	265,000	-	530,000
	Operating Revenue	-	-	-	-	265,000	265,000	-	530,000
	Pump Station 3 - Dover								
P2B	New Pump - Position 3, 2 or 1	-	-	-	150,000	-	-	150,000	300,000
	Operating Revenue	-	-	-	150,000	-	-	150,000	300,000
P2C	Wetwell Capacity Improvements -	1,000,000	-	-	-	-	-	-	1,000,000
	Main System Capital Improvement Fees	1,000,000	-	-	-	-	-	-	1,000,000
P2D	Bearing and Seal Replacements	40,000	-	-	40,000	-	-	40,000	120,000
	Operating Revenue	40,000	-	-	40,000	-	-	40,000	120,000
	Pump Station 4 - Rising Sun								
P3	Small Pump Replacement	-	-	-	-	-	60,000	-	60,000
	Operating Revenue	-	-	-	-	-	60,000	-	60,000
P3C	Pump Motor Replacement	30,000	-	-	-	30,000	-	-	60,000
	Operating Revenue	30,000	-	-	-	30,000	-	-	60,000
P3D	Meter Vault, Meter & 24" Bypass	-	-	-	-	-	50,000	-	50,000
	Operating Revenue	-	-	-	-	-	50,000	-	50,000
P3E	Wet Well Rehabilitation	-	-	350,000	-	-	-	-	350,000
	Operating Revenue	-	-	150,000	-	-	-	-	150,000
	Working Capital Reserve	-	-	200,000	-	-	-	-	200,000

	Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Pump Station Upgrades:								
	Project Costs:								
	Central Septage Receiving								
P11	Relocate Septage Screen and Build Pre-Treatment System (W Denneys Road)	1,600,000	-	-	75,000	-	-	-	1,600,000
	Hauler Debt Service Fee	1,600,000	-	-	75,000	-	-	-	1,600,000
	Pump Station 2 - Denneys Road								
P12	Pump Replacements	-	-	75,000	75,000	-	-	-	225,000
	Operating Revenue	-	-	75,000	75,000	-	-	-	225,000
P13	Generator Replacement	-	125,000	-	-	-	-	-	125,000
	Working Capital Reserve	-	125,000	-	-	-	-	-	125,000
P13B	PS2 Meter Replacement & Bypass	-	-	-	75,000	-	-	-	75,000
	Operating Revenue	-	-	-	75,000	-	-	-	75,000
	Pump Station 13 - Frederica								
P16	Pump Replacement/Upgrade With Submersibles	-	-	-	-	-	140,000	-	140,000
	District Expansion Fees	-	-	-	-	-	70,000	-	70,000
	Operating Revenue	-	-	-	-	-	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 Revenue	-	-	-	-	-	162,500	-	162,500
	Total Pump Stations Upgrades	3,060,600	270,000	570,000	510,000	600,000	1,050,000	310,000	6,370,600

	Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Equipment & Software Project Costs:								
E1	Loader	-	-	-	-	-	100,000	100,000	200,000
E3	Pumper Truck	-	-	-	-	85,000	85,000	-	170,000
E5	Dump Truck	-	-	-	-	-	-	190,000	190,000
E6	Portable Pumps	200,000	-	-	100,000	-	-	-	300,000
E7	Flatbed Dump Truck	107,324	-	-	-	-	-	-	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	-	-	-	210,000	210,000	-	-	420,000
E14	Enclosed Skid Steer With Attachments	-	-	-	-	-	50,000	-	50,000
	Operating Revenue	307,324	239,000	300,000	410,000	420,000	235,000	290,000	2,201,324
	Total Equipment Projects Costs	307,324	239,000	300,000	410,000	420,000	235,000	290,000	2,201,324

	Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
	Special Project Costs:								
S1	Work Flow Management & Document Retrieval Software	200,000	75,000	75,000	-	-	-	-	350,000
	Operating Revenue	200,000	75,000	75,000	-	-	-	-	350,000
S2	Long Range Wastewater Master Planning	150,000	-	-	-	-	-	-	150,000
	Operating Revenue	100,000	-	-	-	-	-	-	100,000
	Delaware State Revolving Fund Planning Grant	50,000	-	-	-	-	-	-	50,000
S3	Hydraulic Model - Professional Services	100,000	-	-	-	-	-	-	100,000
	Operating Revenue	100,000	-	-	-	-	-	-	100,000
S4	RRRF Admin Office Space Study	-	20,000	-	-	-	-	-	20,000
	Operating Revenue	-	20,000	-	-	-	-	-	20,000
	Total Special Projects	450,000	95,000	75,000	-	-	-	-	620,000

Fiscal Year 2023	Prior Budget Years	Amended FY 2022	Adopted FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	TOTAL
SUMMARY								
Grand Total Projects Costs	55,233,964	23,890,808	4,640,000	2,620,000	2,255,000	4,801,000	13,400,000	106,840,772
Total Funding Sources:								
Operating Revenue	2,231,924	1,239,000	1,305,000	1,220,000	1,435,000	1,488,500	1,600,000	10,519,424
Working Capital Reserve	3,096,500	214,500	200,000	-	-	-	-	3,511,000
State of DE Revolving Fund Planning Grant	100,000	-	-	-	-	-	-	100,000
State of DE Revolving Fund Loan	16,622,192	12,892,808	2,720,000	1,000,000	336,000	2,044,000	11,400,000	47,015,000
DNREC Loan (2018)	1,023,000	-	-	-	-	-	-	1,023,000
USDA Loan	9,881,848	-	-	-	-	-	-	9,881,848
USDA Grant	3,157,000	1,039,000	-	-	-	-	-	4,196,000
Main System Capital Improvement Fees	17,521,500	7,235,500	400,000	400,000	484,000	898,500	400,000	27,339,500
District Expansion Fees	-	-	-	-	-	370,000	-	370,000
Hauler Debt Service Fee	1,600,000	-	-	-	-	-	-	1,600,000
Private Partnership	-	-	15,000	-	-	-	-	15,000
American Rescue Plan Act Grant	-	1,270,000	-	-	-	-	-	1,270,000
Total Funding Sources:	55,233,964	23,890,808	4,640,000	2,620,000	2,255,000	4,801,000	13,400,000	106,840,772

Treatment Plant Upgrades**T1. TMDL Study for Support of Site-Specific Water Quality Standards (FY08 – FY22)**

This project is a continuation of discussions with DNREC to develop site-specific water quality standards for the section of the Murderkill River which receives the treated discharge from the Regional Resource Recovery Facility (RRRF). The data collection ran through December 2008. The analysis concluded December 2009, was followed by model calibration, and concluded with the development of scientifically based, site specific numeric water quality standards. Work was 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. The funding source is Main System Capital Improvement Fees.

T5. Land Acquisition & Permitting to Extend Effluent Flow Limitations Beyond Stream Discharge (FY09 – FY27)

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 Revenue.

T7A. Plant-wide Power Generator (FY17, FY20, FY22)

This is the purchase and installation of a Plant-wide Power Generator which will provide backup power. 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 Reserve 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 needs, blower replacement options, and design of the preferred alternative. The funding sources are USDA and DNREC Loans.

T7C. Blower Replacement and Installation (FY27)

This project will replace two of the three remaining original centrifugal blowers. The new blowers will be either Air Bearing or Mag-Lev technology. The installation will be completed by a contractor selected by bid. This is a continuation of upgrades completed in the blower optimization project. The funding source is Operating Revenue.

Treatment Plant Upgrades Continued**T8C. Bio-solids Capacity Expansion with Waste Activated Sludge Screens (FY18, FY21 – FY22)**

This project studied 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 funding sources are Working Capital Reserve, Main System Capital Improvement Fees and State of Delaware Revolving Fund Loan.

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

This project will replace the old bar screen with a modern, robust design with 6mm openings which 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 Reserve.

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 paving for the entire front half of the Regional Resource Recovery Facility. The funding source is Operating Revenue.

T18. Clarifier Improvement – Weir Covers (FY21)

The project will provide covers over the clarifier weirs to prevent algal growth by blocking sunlight contact in these areas. Algal growth within the clarifiers causes downstream maintenance problems at 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 replaced the geotextile liner and venting in the North Aeration Basin with a polyurea liner. The original geotextile liner was installed in 1994. The NAB liner was partially replaced with new material at the bottom and 3 feet up the sides in 2005. The funding source was Operating Revenue. *The project was completed in July 2021.*

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

This project replaced the inlet valve to the North Aeration Basin. The funding source was Operating Revenue and Working Capital Reserve. *The project was completed in July 2021.*

Treatment Plant Upgrades ContinuedT21. Aeration Basin Diffuser Replacement Maintenance (FY 22, FY 25)

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.

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.

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 Reserve.

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.

T30. Wastewater Treatment Plant Process Evaluation (FY26)

This project will evaluate the performance and operational efficiency of the wastewater treatment plant and look into alternate and more efficient treatment processes as well as intermediate improvements. The funding source is Operating Revenue.

T31. UV Gates and Actuators (FY22)

This project includes the installation of eight actuator operated gates, on the inlet of the UV channels in chambers A&B. UV Chamber C had gates installed as part of the original installation of those channels. The new actuator operated gates will allow for proper sealing of those channels when not in use, to prevent the potential for untreated wastewater to reach the plant effluent. The installation of these gates will be done by the GLE contractor. The funding source is Operating Revenue.

Treatment Plant Upgrades Continued**T32. Grit Removal Equipment Slide Gate Actuators (FY23)**

This project will allow for the installation of six actuators on the flow control gates of the grit removal system. Four of the actuators will be on the inlet gates to each chamber and two will go on the main gates. 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 sources for the study phase are 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 DelDOT Route 13 widening. The funding for the design and construction is Main System Capital Improvement Fees.

Conveyance System Expansion and Upgrades ContinuedCS7. 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. US13 Forcemain Rehabilitation Project (FY20 – FY21)

This is a main transmission sewer rehabilitation project from PS2 on Denneys Road, down Rt. 13 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 Reserve. *This project has been completed in Fiscal Year 2022*

CS10. US13 Forcemain Relocation – South Dover (FY22, FY23)

In coordination with DeIDOT's widening along the US13 corridor, this 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.

CS10A. Route 13 30" Forcemain Replacement – PS3 to Puncheon Run (FY26, FY27)

This project is the replacement of a portion of the original 30" concrete forcemain from PS 3 to PS 4, starting at PS 3 to Puncheon Run stream approximately 8,400 feet. 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 planned in preparation of the substantial residential growth proposed 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 capacity improvement project is required as a result of growth and limitations of the 12" gravity interceptor in Spring Meadows. It includes extension of the 10" force main approximately 1,500 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.

CS13. Main Transmission (Milford) 24" Forcemain Replacement Evaluation (FY27)

This project will evaluate 30,000 feet of the original 24" PCCP forcemain to determine areas of pipe to be replaced between PS 7 to the Milford Neck Road. The funding source is State of Delaware Revolving Fund Loan.

Conveyance System Expansion and Upgrades ContinuedCS14. Murderkill River Main Transmission 36" Crossing Replacement (FY26, FY27)

The project is replacement of approximately 2,100 feet of original 36" PCCP including a directional drill of approximately 1,300 feet of HDPE pipe under the Murderkill River. The pipe replacement will start at the 30" ductile iron pipe (DIP) at the North Frederica Overpass to the County property on the south side of the Murderkill River. The funding source is State of Delaware Revolving Fund Loan.

Sanitary Sewer DistrictsSSD4. Double Run Area: Paris Villa/London Village Sanitary Sewer Expansion (FY15, FY16, FY22)

This project includes planning, design and construction of a sanitary sewer collection and conveyance system due to failing septic systems and environmental concerns. The original concept divided the project into 2 phases for funding purposes where Phase 1 addressed properties in Paris Villa and Phase 2 addressed properties in London Village. There are approximately 240 residential units which will be served by the project. In November 2021, the funding was amended based on an income survey and the latest project cost estimate. The funding sources are USDA Loan, USDA Grant, and American Rescue Plan Act (ARPA) funds designated by Kent County Levy Court.

SSD5. Double Run Area: Whispering Pines Mobile Home Park – Phase 2 – Septic Elimination Project (FY23)

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 was completed by the park owner with private and State funding. Phase 2 will connect approximately 52 EDUs. The funding sources are State of Delaware Revolving Fund Loan and Private Partnership.

Pump Station UpgradesP1. Pump Station 1 (Smyrna) Lag Pump Replacement (FY24)

This project involves the purchase and installation of a new pump in Fiscal Year 2024. No control upgrade is required. The funding source is Operating Revenue.

P1A. Pump Station 1 (Smyrna) Wetwell Expansion (FY25, FY26)

This project includes construction of a larger wetwell and influent screen to handle north Smyrna growth and surge flows during rain events. The larger wetwell will optimize the operation of the larger pumps and minimize pressure surges in the transmission system. The funding source is Operating Revenue.

Pump Station Upgrades Continued:**P2B. Pump Station 3 (Dover) New Pump for Position 3, 2, or 1 (FY24, FY27)**

This project is a purchase of a new pump for position 3. This station has three (3) 300 horsepower pumps. In Fiscal Year 2024 and Fiscal Year 2027, additional new pumps will be purchased. The funding source is Operating Revenue.

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

There are concerns that the wet well capacity at this pump station is nearing 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, FY27)

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 cycle continues with funding in Fiscal Year 2027. 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 unit that runs all the time and usually has 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. The funding source is Operating Revenue.

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.

Pump Station Upgrades Continued:P3E. Pump Station 4 Wet Well Rehabilitation (FY23)

This project includes the installation of bypass piping, holding tanks, portable pumping system, line-stops and the completion of structural/surface repairs done to the wet well interior. The need for this project is due to H₂S gas corrosion and deterioration of the wet well surfacing. This work will be completed by a contractor selected by bid. The funding sources are Operating Revenue and Working Capital Reserve.

P4. Pump Station 7 (Milford) Pump Replacement (FY18, FY25)

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

P4A Pump Station 7 (Milford) Odor Control (Carbon) System (FY25)

This project includes the replacement of the existing odor control system, with a new system. The existing system has reached the end of its life expectancy. The funding source is Operating Revenue.

P5. Pump Station 14 (Isaacs) Pump Replacement (FY26)

This project will replace a pump at Pump Station 14. The funding source is Operating Revenue.

P8. Install/Replace Emergency Power Generator for Various Pump Stations (FY18 – FY27)

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. Pumps for Various Pump Stations (FY22 – FY27)

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 located 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 – FY27)

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.

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 a Hauler Debt Service Fee.

Pump Station Upgrades Continued

P12. Pump Station 2 (Denneys Road) Pump #3 Replacement (FY23 – FY25)

This project is replacement of the pump in the #3 position, an original pump from the 1970's which 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 (Denneys Road) Generator Replacement (FY22)

This project will 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 Reserve.

P13B. Pump Station 2 (Denneys Road) Meter Replacement and Bypass (FY24)

This project will replace the existing flow meter in accordance with manufacturer's requirements and install a bypass connection for pump around operations. Due to the hydraulic profile of the forcemain and position of the existing meter, air accumulates in the meter causing erroneous readings. The funding source is Operating Revenue.

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) Upgrades - Wetwell Capacity Upgrade, Install Submersible Pumps and Valve Vault (FY26)

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

Equipment

E1. Loader (FY26 - FY27)

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.

E5. Dump Truck (FY27)

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

Equipment ContinuedE6. 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 is the replacement of 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 – FY25)

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

E14. Enclosed Skid Steer With Attachments (FY26)

This project is the replacement of a 2008 John Deere Skid Steer. 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 Wastewater 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Beginning Fund Balance	\$ 552,336	\$ 553,839	\$ 552,928	\$ 552,928
Revenues				
Interest	8,348	5,778	600	2,500
Contribution from HLCC	2,294	2,634	10,600	7,700
Total	10,642	8,412	11,200	10,200
Expenses				
Legal & Contractual	3,823	4,933	6,000	5,000
Equipment/Depreciation	440	-	-	-
Indirect Costs	4,876	4,390	5,200	5,200
Total	9,139	9,323	11,200	10,200
Estimated Ending Fund Balance	\$ 553,839	\$ 552,928	\$ 552,928	\$ 552,928

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 142 active street light districts comprising approximately 15,558 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 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Operational Insurance	200	136	300	300
Indirect Costs	52,900	52,900	52,900	52,900
Administrative Services	139,920	144,324	148,000	154,700
Office Supplies	181	153	100	200
Legal & Contractual Services	181	3,203	500	500
Vehicle Expenses	878	1,168	1,400	1,400
Capital Expenditures	318	872	-	-
Electric Company Charges	839,935	869,593	879,600	848,300
Total	\$ 1,034,513	\$ 1,072,349	\$ 1,082,800	\$ 1,058,300

Summary of Street Light Revenue/Expenses by District

Street Light District		Number of Customers Estimated for FY 2023	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name					
1	Briar Park	141	12,079	12,154	13,600	12,400
2	Kent Acres	135	7,232	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	Moores 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	7,483	7,741	7,400	7,300
11	Brookdale Heights	61	5,329	5,322	6,300	5,600
13	Windswept	58	5,162	5,507	6,200	5,700
14	Star Hill	173	9,405	9,685	10,700	10,300
20	Generals Greene	97	4,795	4,795	4,800	4,800
21	Tamarac/Burwood	31	3,313	3,568	4,100	3,600
22	Sheffield Farms	121	9,177	9,768	11,100	10,000
23	Kentbourne	52	5,796	6,213	7,000	6,400
24	Eagles Nest	99	6,952	6,952	7,000	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	10,770	11,518	11,800	13,000
28	Windy Way	53	2,604	2,718	2,600	2,600
39	Brookfield	166	16,104	17,199	19,500	17,500
41	Stonegate	180	17,010	18,011	20,700	18,000
42	John-Charlton Estates	56	6,094	6,568	7,500	6,600
44	Wild Quail	185	7,311	7,291	7,300	7,400
48	Sandy Hills	175	12,880	14,858	16,100	15,200
49	Pleasant Woods	19	1,034	1,081	1,000	1,000
51	Normansmeade	60	3,219	3,181	3,100	3,100
54	Winding Ridge	46	2,505	2,645	2,500	2,500
55	Kentwood	284	10,886	10,886	10,900	10,900
56	Riverview Estates	167	7,552	7,869	7,500	7,300
57	Jonathans Landing	206	9,074	12,747	8,400	8,700
58	Misty Pines	56	7,740	8,104	9,200	8,300
59	South Glen	27	1,440	1,495	1,400	1,400
60	Summerfield Village	18	1,430	1,501	1,500	1,500
61	Carlisle Village IV	63	2,850	2,971	2,800	2,800
62	Canterville	39	1,710	1,766	1,700	1,700
63	Church Creek	135	10,827	11,556	13,100	11,800
64	Meadow Ridge	30	1,887	1,971	1,900	1,800
66	Magnolia Meadows	67	3,757	3,930	3,700	3,600
67	Moores Meadows	127	13,401	13,326	15,400	14,100
68	The Orchards	198	23,960	26,031	26,600	24,500
71	Oaknoll	69	3,854	4,022	3,800	3,700
72	Fields of Magnolia	51	5,046	5,346	6,100	5,400
73	Pleasant Hill Farms	89	8,902	9,074	9,100	10,400
74	Chimney Hill	221	11,841	12,358	11,800	11,500
75	Dykes Branch	236	20,308	21,462	23,200	23,000
76	Crystal Creek	18	1,284	1,345	1,300	1,200

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

Street Light District		Number of Customers Estimated for FY 2023	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name					
77	Meadowbrook Acres	183	7,525	7,732	7,500	7,300
78	Village of Wild Quail	84	4,397	5,603	5,000	5,000
79	Hunters Ridge	65	3,918	4,100	3,900	3,700
80	Maplehurst	13	1,029	1,080	1,000	1,000
81	Doe Run	31	3,290	3,568	4,100	3,600
83	Cardinal Hills	65	4,248	4,445	4,200	4,100
84	Rolling Meadows	85	4,556	4,750	4,500	4,400
85	Village Drive	16	883	923	900	900
86	Twelve Oaks	42	6,143	6,143	6,100	6,100
87	Carlisle Village I, II, III	173	8,055	8,223	7,900	7,700
88	Planters Woods	100	5,418	5,656	5,600	5,400
89	Garrison Lake West/Fairway	27	1,739	1,820	1,700	1,700
90	Traybern	43	4,632	4,184	5,500	5,300
92	Wynn Wood	182	21,218	20,648	24,600	22,000
93	Mt. Vernon Estates	76	6,312	6,838	7,700	6,900
94	Jacksons Ridge	52	4,989	5,459	6,200	5,600
95	Planters Run	80	4,934	5,279	5,900	5,400
96	Pleasant Valley	40	2,612	2,733	2,600	2,500
97	Stag Crossing	42	2,316	2,416	2,300	2,200
98	Fernwood	73	5,509	6,014	6,700	6,100
99	Burtonwood Village	96	5,337	5,579	5,300	5,200
100	Chestnut Ridge	36	2,032	2,224	2,100	2,100
101	Lakeshore Village	459	23,597	24,708	23,400	22,600
102	Pheasant Pointe II	61	3,307	3,473	3,300	3,200
103	Brenford Station	217	9,928	10,353	9,900	9,600
104	Rockland Hills	82	4,370	4,565	4,300	4,200
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	2,641	2,755	2,600	2,600
108	Derbywood	34	3,337	3,667	4,100	4,800
109	Otter Run	53	3,201	3,349	3,200	3,100
110	Twin Willows	158	8,096	8,456	8,000	7,900
111	Grandview Meadows	53	6,012	6,533	7,300	6,700
112	Quail Landing	86	8,412	9,052	10,200	9,200
113	Riverside	83	8,864	9,562	10,800	9,800
114	Wicksfield	202	13,839	14,106	13,800	13,700
115	Stonewater Creek	37	2,686	2,818	2,700	2,600
118	Weatherstone Crossing	198	12,375	12,427	17,900	9,900
120	Chestnut Ridge Sec 2	56	3,200	3,348	3,200	3,100
121	Pine Ridge	91	4,221	4,409	4,200	4,100
122	Heritage Trace	231	8,394	9,928	10,500	8,700
123	Providence Hill	29	1,724	1,805	1,700	1,700
124	Stone Ridge	81	6,670	6,670	6,700	6,700
126	Country Field	60	7,459	6,782	8,400	7,500
127	Pinehurst Village	163	7,259	8,864	7,100	7,600

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

Street Light District		Number of Customers Estimated for FY 2023	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name					
128	Laureltowne	120	4,465	4,656	4,400	4,400
129	Point Landing	156	6,252	7,176	3,800	5,300
130	Harmony Hill	31	1,942	1,877	2,200	2,000
131	The First Tenth	15	1,422	1,422	1,400	1,400
132	Estates at Wild Quail	96	17,215	17,983	17,300	17,100
133	Longacre Village	236	20,341	20,655	21,800	20,500
134	Whitetail Run	142	13,340	12,771	15,200	13,800
135	Brenford Woods	110	3,672	3,804	3,700	3,600
136	Hampton Hills	47	10,102	10,428	11,900	10,600
137	Jockey Hollow	210	6,918	9,335	8,300	8,000
138	Satterfield	226	12,411	25,648	17,500	20,000
139	Spring Meadow	246	6,972	7,058	7,000	6,700
140	Meadows at Chestnut Ridge	118	4,588	4,757	4,600	4,500
141	Townsend Fields	105	5,250	5,446	5,200	5,100
142	Massey's Mill	60	2,217	2,779	2,900	3,000
143	Olde Field Village	135	4,604	4,967	4,900	4,900
144	Breeders Crown Farm	63	4,998	5,447	6,100	5,500
145	Courseys Point	157	3,445	3,966	5,800	5,700
146	Garrison Circle	29	1,245	1,296	1,200	1,200
147	Rsrv Chestnut Ridge	464	20,658	30,302	14,300	23,400
149	Timber Mills	86	3,271	3,399	3,100	3,300
150	Pintail Point	38	4,681	4,782	4,700	4,600
151	Champions Club Johnathans Landing	325	13,146	12,906	12,900	12,900
152	Roesville Estates	74	3,435	3,576	3,400	3,400
153	Barrett Farms	70	4,643	5,050	8,000	4,600
156	Mount Friendship	30	645	517	2,100	1,500
157	Village of Eastridge	171	11,528	11,370	11,800	11,400
158	Willowwood	494	14,458	17,329	18,600	18,100
161	Hazel Farm	203	31,465	32,003	36,400	32,500
163	Pickering Point	48	1,866	2,069	1,900	1,800
164	Quail's Nest	104	5,917	6,436	9,000	6,400
165	Hunters Run	40	6,543	7,169	8,200	7,400
166	Lynnwood Village	42	3,879	4,272	4,800	4,400
167	Dogwood Meadows	102	4,487	4,675	4,500	4,400
168	Dickinson Creek	67	6,164	3,075	3,400	3,000
169	Village of Noble Pond	387	29,125	34,638	36,200	29,400
170	East Bay Point	38	5,255	5,499	6,300	5,600
171	Wood Field	226	13,081	13,653	13,000	12,700
172	Willow Grove	44	5,147	5,613	6,400	5,600
173	Robin Hill	18	1,243	1,095	1,300	1,200
175	Fox Hollow	59	2,572	2,806	2,400	2,300
176	Victoria Meadows	17	1,625	1,818	2,000	1,900
177	Green Hill Farm Estates	73	5,109	4,547	7,700	7,900
178	Alexanders Village	48	1,909	1,950	1,900	1,900
179	Derby Shores	17	1,847	1,994	2,300	2,200
180	Hidden Brook	151	2,548	5,283	8,100	5,700
181	Forty Nine Pines	77	778	2,616	3,500	2,600
182	Danfield Estates	19	1,829	1,731	2,100	1,900
183	Fork Landing West	43	-	-	2,300	1,500
185	Estates of Verona Woods	37	-	-	1,900	1,700
Grand Total		15,558	1,008,386	1,081,904	1,114,700	1,058,300

Comparison of Annual Street Light Fees per Unit

Street Light District		Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name				
1	Briar Park	85.67	86.20	96.80	87.70
2	Kent Acres	53.57	53.57	53.57	53.57
3	Rodney Village	70.22	70.22	70.22	70.22
4	Capitol Park	81.95	81.95	82.04	82.01
6	Richardson Estates	53.73	53.73	53.73	53.73
8	Moores Lake	77.47	77.47	77.47	77.48
9	Old Mill Acres I	61.58	61.58	61.58	61.58
10	Northridge	58.46	60.48	57.97	56.44
11	Brookdale Heights	87.36	87.24	103.08	91.33
13	Windswept	89.00	94.95	107.31	98.04
14	Star Hill	54.05	55.66	61.45	59.52
20	Generals Greene	49.43	49.43	49.34	49.61
21	Tamarac/Burwood	106.87	115.09	130.94	115.86
22	Sheffield Farms	75.84	80.73	91.36	82.50
23	Kentbourne	111.46	119.48	134.77	123.92
24	Eagles Nest	70.22	70.22	71.00	69.69
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	113.37	121.24	124.27	137.57
28	Windy Way	49.13	51.29	48.80	47.21
39	Brookfield	97.01	103.61	117.67	105.61
41	Stonegate	94.50	100.06	115.14	100.27
42	John-Charlton Estates	108.83	117.28	133.66	117.42
44	Wild Quail	39.52	39.41	39.54	39.97
48	Sandy Hills	73.60	84.90	92.23	87.10
49	Pleasant Woods	54.42	56.90	54.05	51.62
51	Normansmeade	53.65	53.02	52.19	51.71
54	Winding Ridge	54.46	57.50	54.00	52.46
55	Kentwood	38.33	38.33	38.33	38.33
56	Riverview Estates	45.22	47.12	44.94	43.96
57	Jonathans Landing	44.94	61.88	40.96	42.39
58	Misty Pines	138.21	144.72	165.00	148.55
59	South Glen	53.35	55.38	52.84	51.75
60	Summerfield Village	79.45	83.39	81.52	83.22
61	Carlisle Village IV	45.24	47.16	44.94	43.89
62	Canterville	43.84	45.28	43.30	42.64
63	Church Creek	80.20	85.60	96.75	87.28
64	Meadow Ridge	62.90	65.70	62.46	61.06
66	Magnolia Meadows	56.08	58.66	55.69	54.40
67	Moores Meadows	105.52	104.93	121.58	110.63
68	The Orchards	121.01	131.47	134.15	123.69
71	Oaknoll	55.85	58.29	55.48	54.13
72	Fields of Magnolia	98.94	104.82	120.52	106.80
73	Pleasant Hill Farms	100.02	101.96	102.72	116.86
74	Chimney Hill	53.58	55.92	53.23	52.00
75	Dykes Branch	86.05	90.94	98.25	97.42
76	Crystal Creek	71.35	74.73	70.83	69.12

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name				
77	Meadowbrook Acres	41.12	42.25	40.81	39.75
78	Village of Wild Quail	52.34	66.70	59.93	59.36
79	Hunters Ridge	60.28	63.08	59.85	56.31
80	Maplehurst	79.18	83.08	78.60	76.62
81	Doe Run	106.14	115.09	130.85	117.52
83	Cardinal Hills	65.35	68.39	64.89	63.34
84	Rolling Meadows	53.60	55.88	53.20	52.00
85	Village Drive	55.16	57.68	54.76	53.51
86	Twelve Oaks	146.26	146.26	146.26	146.26
87	Carlisle Village I, II, III	46.56	47.53	45.49	44.33
88	Planters Woods	54.18	56.56	55.87	53.62
89	Garrison Lake West/Fairway	64.41	67.41	63.95	62.43
90	Traybern	107.72	97.30	128.66	122.78
92	Wynn Wood	116.58	113.45	135.28	121.02
93	Mt. Vernon Estates	83.05	89.97	101.81	90.80
94	Jacksons Ridge	95.95	104.98	118.28	107.07
95	Planters Run	61.68	65.99	74.14	67.23
96	Pleasant Valley	65.30	68.32	64.84	63.31
97	Stag Crossing	55.14	57.52	54.42	51.59
98	Fernwood	75.47	82.39	91.73	83.21
99	Burtonwood Village	55.59	58.11	55.20	53.93
100	Chestnut Ridge	56.45	61.77	58.41	79.83
101	Lakeshore Village	51.41	53.83	51.05	49.25
102	Pheasant Pointe II	54.21	56.94	53.63	52.57
103	Brenford Station	45.75	47.71	45.44	44.47
104	Rockland Hills	53.29	55.67	52.93	51.72
105	Greenview/Highview Acr.	105.13	105.13	105.15	105.15
106	Grand Oaks	80.70	80.70	80.73	80.73
107	Rockland West	58.69	61.23	58.31	57.02
108	Derbywood	98.15	107.85	120.68	138.94
109	Otter Run	60.39	63.19	59.97	58.55
110	Twin Willows	51.24	53.52	50.90	49.75
111	Grandview Meadows	113.43	123.27	138.47	125.95
112	Quail Landing	97.81	105.25	119.03	107.32
113	Riverside	106.80	115.21	129.83	117.50
114	Wicksfield	68.51	69.83	68.32	67.65
115	Stonewater Creek	72.60	76.16	72.06	70.26
118	Weatherstone Crossing	125.00	106.28	94.96	49.82
120	Chestnut Ridge Sec 2	57.14	59.78	56.73	55.41
121	Pine Ridge	46.38	48.45	46.33	45.09
122	Heritage Trace	45.87	47.73	45.64	37.70
123	Providence Hill	59.46	62.24	59.04	57.64
124	Stone Ridge	82.34	82.34	82.34	82.34
126	Country Field	124.32	113.04	139.85	125.36
127	Pinehurst Village	47.47	54.38	43.72	46.59

Comparison of Annual Street Light Fees per Unit (Continued)

Street Light District		Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name				
128	Laureltowne	37.21	38.80	36.93	36.57
129	Point Landing	40.08	46.00	24.04	33.97
130	Harmony Hill	62.63	60.55	72.27	65.50
131	The First Tenth	94.82	94.82	94.82	94.82
132	Estates at Wild Quail	179.32	187.32	180.35	178.06
133	Longacre Village	86.19	87.52	92.18	86.95
134	Whitetail Run	93.94	89.94	107.10	97.12
135	Brenford Woods	33.38	34.58	33.19	32.60
136	Hampton Hills	214.94	221.87	252.38	224.79
137	Jockey Hollow	39.06	44.45	39.62	37.95
138	Satterfield	69.99	117.25	77.30	88.47
139	Spring Meadow	28.34	28.69	28.42	27.09
140	Meadows at Chestnut Ridge	38.88	40.31	38.64	37.89
141	Townsend Fields	50.00	51.87	49.58	48.97
142	Massey's Mill	52.16	46.32	47.56	50.04
143	Olde Field Village	37.53	36.79	36.48	36.00
144	Breeders Crown Farm	79.33	86.46	96.97	87.91
145	Courseys Point	37.45	39.14	36.81	36.45
146	Garrison Circle	42.94	44.70	42.68	41.74
147	Rsrv Chestnut Ridge	48.38	66.38	30.75	50.44
149	Timber Mills	38.04	39.52	36.33	38.56
150	Pintail Point	123.19	125.83	122.79	121.45
151	Champions Club Johnathans Landing	42.05	39.71	39.75	39.49
152	Roesville Estates	46.42	48.32	46.14	45.18
153	Barrett Farms	113.25	123.18	138.31	65.67
156	Mount Friendship	107.53	86.12	85.48	48.79
157	Village of Eastridge	69.17	66.49	68.82	66.47
158	Willowwood	38.97	39.49	37.61	36.64
161	Hazel Farm	155.00	157.65	179.46	160.09
163	Pickering Point	38.88	43.11	38.65	37.87
164	Quail's Nest	73.96	78.97	89.08	61.50
165	Hunters Run	159.58	174.86	200.94	184.60
166	Lynnwood Village	92.36	101.72	114.39	103.63
167	Dogwood Meadows	43.99	45.83	43.72	42.73
168	Dickinson Creek	92.00	45.89	50.23	38.99
169	Village of Noble Pond	91.90	103.09	96.66	75.93
170	East Bay Point	138.29	144.72	165.01	147.67
171	Wood Field	57.88	60.41	57.50	56.06
172	Willow Grove	116.98	127.56	144.87	127.93
173	Robin Hill	69.04	60.86	69.67	65.70
175	Fox Hollow	43.59	47.56	40.47	39.69
176	Victoria Meadows	95.57	106.94	119.95	108.26
177	Green Hill Estates	101.50	79.43	105.97	108.26
178	Alexanders Village	39.78	40.63	40.50	39.21
179	Derby Shores	108.66	117.28	132.90	128.59
180	Hidden Brook	31.46	49.53	56.12	37.86
181	Forty Nine Pines	38.83	38.83	45.66	34.25
182	Danfield Estates	96.24	91.13	109.19	98.64
183	Fork Landing West	-	-	53.21	35.51
185	Estates of Verona Woods	-	-	57.45	44.80

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 147 active Trash Collection Districts. The Fiscal Year 2023 budget projects approximately 16,503 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. 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, \$310.50, for districts without yard waste service and one rate, \$339.00, 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.

Expenses: Trash Collection Fund

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Operational Insurance	500	409	500	500
Indirect Costs	52,900	52,900	52,900	52,900
Administrative Services	140,577	149,247	154,700	162,400
Office Supplies	295	328	500	500
Operating Supplies	146	163	-	-
Furniture & Equipment	105,409	98,690	231,600	330,000
Legal & Contractual Services	767	1,416	1,500	1,500
Utilities	480	480	1,000	1,000
Vehicle Expenses	2,644	3,536	3,500	3,500
Miscellaneous	86	78	500	500
Trash Collection	4,405,423	4,638,693	4,677,500	4,914,800
Total	\$ 4,709,227	\$ 4,945,940	\$ 5,124,200	\$ 5,467,600

Kent County Levy Court Adopted Operating Budget Fiscal Year 2023
Summary of Trash Collection Revenue/Expense by District

Trash Collection District		Number of Customers Estimated for FY 2023	Yard Waste	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name						
1	Briar Park	141	Y	44,063	44,063	46,400	47,800
2	Kent Acres	139	Y	43,438	43,438	45,700	47,100
3	Rodney Village	397	Y	123,750	123,828	130,300	134,600
4	Capitol Park	203	Y	63,750	63,516	66,800	68,800
5	Taylor Estates	52	Y	16,563	16,250	17,100	17,600
6	Richardson Estates	37	Y	11,563	11,563	12,200	12,500
7	Woodland Beach	60	N	17,070	17,070	18,000	18,600
8	Moore's Lake	563	Y	176,250	176,015	185,200	190,800
9	South Old Mill Road	195	Y	60,625	60,911	64,200	66,100
10	Northridge Trailer Park	123	Y	38,438	38,438	40,500	41,700
11	Brookdale	60	Y	18,750	18,750	19,700	20,300
12	S Dover Manor	316	Y	98,021	98,125	103,300	107,100
14	Star Hill	259	Y	82,708	81,380	85,200	87,800
15	Woodbury	62	N	17,639	17,639	18,600	19,200
16	Richardson Circle/Holly Circle	96	N	27,312	27,312	28,800	29,800
17	Orchard/Hillside/Cntrbry Trails	136	N	38,692	38,692	40,900	42,200
18	Felton Heights	85	Y	26,432	26,562	28,000	28,800
19	Royal Grant	222	Y	69,375	69,375	73,000	75,200
20	Generals Greene	96	Y	30,000	30,000	31,600	32,500
24	Eagles Nest	103	Y	32,188	32,188	33,900	34,900
25	Old Mill Acres II	87	Y	27,188	27,188	28,600	29,500
27	Hidden Acres	95	Y	29,688	29,688	31,300	32,200
28	Brighton Place/Windy Way	54	Y	16,875	16,875	17,800	18,300
29	Hickory Dale	208	Y	65,313	65,000	68,400	70,500
30	Cypress Gardens	114	Y	35,625	35,625	37,500	38,600
31	DuPont Manor	72	Y	22,500	22,500	23,700	24,400
32	Garrisons Lake I	86	Y	26,875	26,875	28,300	29,200
33	Lakewind	72	N	20,484	20,484	21,600	22,400
34	Woodshaven	145	Y	45,313	45,313	47,700	49,200
35	Hazelwood	40	Y	12,500	12,500	13,200	13,600
36	Hunters Point	86	Y	26,875	26,875	28,300	29,200
37	Artis Drive	61	N	17,355	17,355	18,300	18,900
38	North Magnolia	256	Y	77,812	78,333	82,600	86,800
39	Brookfield	157	Y	46,276	46,823	49,400	53,200
40	Bakers Choice	54	Y	17,188	17,188	18,100	18,300
41	Stonegate	180	Y	56,250	56,250	59,200	61,000
43	Green Briar	32	Y	10,000	10,000	10,500	10,800
44	Wild Quail	178	Y	55,547	55,625	58,600	60,300
45	Messina Hill	49	Y	15,313	15,313	16,100	16,600
46	South Camden	152	Y	47,266	47,187	49,700	51,500
47	Persimmon Lane	57	N	16,217	16,217	17,100	17,700
48	Sandy Hills	176	Y	55,000	55,000	57,900	59,700
49	Pleasant Woods	27	N	7,587	7,681	8,100	8,400
50	West Magnolia	50	N	14,225	14,225	15,000	15,500
51	Normansmeade	59	Y	18,437	18,437	19,400	20,000
52	Foxhall/Courtside	34	N	9,673	9,673	10,200	10,600
53	Winmil	32	Y	10,000	10,000	10,500	10,800

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

Trash Collection District		Number of Customers Estimated for FY 2023	Yard Waste	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name						
54	Winding Ridge	45	Y	14,063	14,063	14,800	15,300
56	Riverview Estates	230	Y	70,938	70,938	74,700	78,000
57	Jonathans Landing	202	Y	61,354	62,890	66,500	68,500
58	Misty Pines	64	Y	19,799	19,791	20,700	21,700
61	Carlisle Village IV	63	Y	19,688	19,688	20,700	21,400
63	Church Creek	135	Y	42,188	42,188	44,400	45,800
64	Meadow Ridge	30	Y	9,375	9,375	9,900	10,200
65	Beaver Runne II	71	Y	22,500	22,187	23,400	24,100
66	Magnolia Meadows	70	Y	21,875	21,875	23,000	23,700
67	Moores Meadows	148	Y	41,771	44,479	47,400	50,200
68	The Orchards	184	Y	54,062	56,432	59,500	62,400
69	Bowers Beach	118	Y	36,875	36,875	38,800	40,000
70	Baileys	42	N	11,949	11,949	12,600	13,000
71	Oaknoll	69	Y	21,563	21,563	22,700	23,400
72	Fields of Magnolia	51	Y	15,938	15,938	16,800	17,300
73	Pleasant Hill Farms	97	Y	30,000	30,000	31,600	32,900
74	Chimney Hills	221	Y	69,063	69,063	72,700	74,900
78	Village of Wild Quail	79	Y	24,141	24,583	26,000	26,800
79	Hunters Ridge	65	Y	20,313	20,313	21,400	22,000
81	Doe Run	31	N	8,820	8,820	9,300	9,600
82	St. Jones Commons	145	Y	44,688	45,260	47,700	49,200
83	Cardinal Hills	69	Y	21,563	21,563	22,700	23,400
84	Rolling Meadows	85	Y	26,563	26,563	28,000	28,800
86	Twelve Oaks	42	Y	13,125	13,125	13,800	14,200
88	Planters Woods	100	Y	31,250	31,250	32,900	33,900
90	Traybern	43	Y	13,438	13,438	14,100	14,600
91	Frederica West	54	N	15,079	15,363	16,200	16,800
92	Wynn Wood	182	Y	56,875	56,875	59,900	61,700
93	Mount Vernon Estates	79	N	22,191	22,262	23,400	24,500
94	Jacksons Ridge	52	N	14,794	14,794	15,600	16,100
95	Planters Run	80	N	22,760	22,760	24,000	24,800
96	Pleasant Valley	40	N	11,380	11,380	12,000	12,400
97	Stag Crossing	44	N	12,518	12,518	13,200	13,700
98	Fernwood	73	N	20,769	20,769	21,900	22,700
99	Burtonwood Village	96	Y	30,000	30,000	31,600	32,500
100	Chestnut Ridge	92	N	26,174	26,174	27,600	28,600
101	Lakeshore Village	459	Y	143,438	143,438	151,000	155,600
102	Pheasant Pointe II	61	Y	19,063	19,063	20,100	20,700
103	Brenford Station	210	Y	64,609	65,286	69,100	71,200
104	Rockland Hills	79	Y	24,401	24,687	26,000	26,800
106	Grand Oaks	95	Y	29,688	29,688	31,300	32,200
107	Rockland West	45	Y	12,803	12,803	14,800	15,300
109	Otter Run	53	N	15,079	15,079	15,900	16,500
110	Twin Willows	153	Y	47,813	47,813	50,300	51,900
111	Grandview Meadows	55	N	15,648	15,648	16,500	17,100
112	Quail Landing	85	Y	24,166	26,562	28,000	28,800
113	Riverside	83	Y	25,651	25,625	27,000	28,100

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

Trash Collection District		Number of Customers Estimated for FY 2023	Yard Waste	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name						
114	Wicksfield	200	Y	62,161	62,369	65,800	67,800
115	Stonewater Creek	35	N	9,958	9,958	10,500	10,900
116	Wolf Creek	32	N	8,820	8,820	9,300	9,900
117	Irish Hill	105	Y	32,813	32,813	34,500	35,600
118	Weather Stone Crossing	101	Y	19,740	22,838	24,700	34,200
122	Heritage Trace	217	Y	52,498	58,775	64,200	73,600
123	Providence Hills	28	Y	8,750	8,750	9,200	9,500
126	Country Field	60	Y	18,750	18,750	19,700	20,300
127	Pinehurst Village	161	Y	41,253	43,884	46,900	50,000
128	Laureltowne	118	Y	34,277	36,718	38,800	40,000
129	Point Landing	156	Y	34,036	42,005	45,700	52,900
130	Harmony Hill	27	N	6,259	7,349	7,800	8,400
132	Estates at Wild Quail	68	N	15,458	16,950	18,300	21,100
133	Longacre Village	233	N	66,075	66,288	70,000	72,300
135	Brenford Woods	110	Y	34,375	34,375	36,200	37,300
136	Hampton Hills	45	Y	12,813	12,890	13,500	15,300
137	Jockey Hollow	204	Y	48,958	55,156	59,200	69,200
138	Satterfield	203	N	43,647	50,593	55,000	63,000
139	Spring Meadow	244	N	69,418	69,418	73,300	75,800
140	Meadows at Chestnut Rdg.	118	Y	36,875	36,875	38,800	40,000
141	Townsend Fields	70	N	15,979	17,259	18,600	21,700
142	Massey's Mill	49	Y	3,594	9,244	11,200	16,600
143	Olde Field Village	134	N	27,715	35,325	38,800	41,600
144	Breeders Crown Farms	63	Y	19,688	19,687	20,700	21,400
145	Coursey's Pointe	143	Y	26,250	30,547	33,900	48,500
147	Reserve at Chestnut Ridge	463	Y	127,422	137,343	147,100	157,000
149	Timber Mills	86	N	24,467	24,467	25,800	26,700
150	Pintail Point	38	Y	11,875	11,875	12,500	12,900
151	Champions Club	325	N	70,627	81,130	87,400	100,900
152	Roesville Estate Sec 1 & 2	56	Y	17,500	17,500	18,400	19,000
153	Barrett Farm	43	N	11,380	11,380	12,000	13,400
155	Deer Meadows	42	Y	13,125	13,125	13,800	14,200
156	Mount Friendship	2	Y	182	547	700	700
157	Village of Eastridge	154	N	39,166	42,035	44,800	47,800
158	Willowwood	435	N	92,036	104,791	112,700	135,100
159	Plymouth Place	28	N	3,414	4,908	5,700	8,700
161	Hazel Farms	187	N	52,348	52,585	55,600	58,100
163	Pickering Pointe	48	Y	15,000	15,000	15,800	16,300
164	Quails's Nest	85	Y	20,000	21,172	22,700	28,800
165	Hunters Run	39	N	10,811	10,811	11,400	12,100
166	Lynnwood Village	41	N	9,792	11,001	12,000	12,700
167	Dogwood Meadows	89	N	19,180	21,859	23,400	27,600
168	Dickinson Creek	67	N	16,145	18,919	20,100	20,800
169	Village of Noble Pond	298	N	69,466	77,005	82,600	92,500
170	East Bay Point	38	Y	11,875	11,875	12,500	12,900
172	The Ponds at Willow Grove	42	Y	-	-	-	14,200
173	Robin Hill	18	Y	5,625	5,625	5,900	6,100

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

Trash Collection District		Number of Customers Estimated for FY 2023	Yard Waste	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name						
177	Green Hill Farms	63	Y	13,463	15,130	16,100	19,600
178	Alexanders Village	48	Y	15,000	15,000	15,800	16,300
180	Hidden Brook	98	Y	19,635	25,052	26,300	33,200
181	Forty Nine Pines	74	Y	729	8,593	10,500	25,100
183	Fork Landing West	4	Y	-	-	-	1,400
185	Estates of Verona Woods	41	N	-	-	-	12,700
Grand Total		16,503		4,702,233	4,838,505	5,124,200	5,467,600

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 37 active Storm-water Maintenance Districts. The Fiscal Year 2023 budget projects approximately 3,751 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 2023	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	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	2,800	2,800	2,800	2,800
22	Paradise Ridge	40	1,120	1,120	1,100	1,100
23	Lakeshore Village	352	19,712	9,856	9,900	9,900
24	Hunters Ridge	65	3,640	1,820	1,800	1,800
25	Wynn Wood I & II	182	5,096	5,096	5,100	5,100
26	County Lake	37	1,036	1,036	1,000	1,000
27	Riverview Estates	165	4,620	4,620	4,600	4,600
28	Woodfield	226	9,718	6,328	6,300	6,300
29	Pickering Point	48	2,064	1,344	1,300	1,300
30	Hidden Creek	68	3,808	1,904	1,900	1,900
31	First Tenth	15	840	420	400	400
32	Fox Hollow	59	-	3,304	1,700	1,700
33	West Shore I & II	80	-	4,480	2,200	2,200
34	The Orchards I & II	200	-	-	11,200	11,200
35	Quail Landing	86	-	-	2,400	2,400
36	Knotts Landing	126	-	-	-	3,500
	Sub-Total - Residential	3,751	107,710	97,384	107,200	110,700

Stormwater Management - Commercial		Number of Billed Units Estimated for FY 2023	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
#	Name					
WC18	Four Seasons	68	2,210	1,657	2,200	2,200
	Sub-Total Commercial	68	2,210	1,657	2,200	2,200

Other Income	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Interest Income	3,724	662	700	1,000
Sub-Total Other Income	\$ 3,724	\$ 662	\$ 700	\$ 1,000
Total Income	113,644	99,703	110,100	113,900

Expenses: Storm-water Maintenance

Departmental Expenses	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Administrative Services	8,118	7,084	10,700	12,200
Operational Expenses	23,305	4,469	68,300	70,200
Capital Expenditures	-	24,350	31,100	31,500
Total	\$ 31,423	\$ 35,903	\$ 110,100	\$ 113,900



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Internal Service Medical Benefits Fund

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

Effective 7/1/22, 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 Revenue and Expenses

Medical Trust	Actual FY 2020	Actual FY 2021	Amended FY 2022	Adopted FY 2023
Beginning Fund Balance	\$ 1,370,959	\$ 1,602,968	\$ 1,580,527	\$ 1,580,527
Revenues				
Employer Contributions Medical Premiums and Operating Transfer From General Fund	4,853,519	4,753,270	5,326,700	5,337,400
Employer Contributions Dental	146,481	146,730	104,900	125,900
OPEB Contribution	1,351,234	1,467,514	1,663,300	1,749,200
Employee Contributions Medical	593,431	611,517	668,600	668,600
Employee Contributions Dental	75,728	73,604	84,600	84,600
Retiree Contributions Medical	44,331	47,828	64,000	65,100
Retiree Medigap Contributions	35,288	38,044	44,800	41,000
Retiree Contributions Dental	26,948	27,514	26,500	29,500
Medicare Part D	-	31,170	-	-
Interest Income	14,908	165	500	100
Total	\$ 7,141,868	\$ 7,197,356	\$ 7,983,900	\$ 8,101,400
Expenses				
Medical Insurance Premiums Employees	4,578,768	4,724,436	5,279,900	5,279,900
Medical Insurance HRA Employees	677,750	653,240	702,600	702,600
Medical Insurance Premiums Retirees	330,302	350,475	456,400	485,100
Medigap Insurance Premiums Retirees	1,049,592	1,148,192	1,257,700	1,306,000
Medical Insurance HRA Retirees	49,743	70,109	58,000	64,200
Claims - Dental	204,211	252,126	207,000	240,000
Reimbursables	30	15	100	100
Administration Fees	16,251	15,797	17,000	18,000
Trustee Fees	3,212	5,407	5,200	5,500
Total	\$ 6,909,859	\$ 7,219,797	\$ 7,983,900	\$ 8,101,400
Estimated Ending Fund Balance	\$ 1,602,968	\$ 1,580,527	\$ 1,580,527	\$ 1,580,527



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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.

This Adopted Budget reflects the pension contribution of \$3,970,654 as recommended by the annual actuarial valuation report by Milliman in compliance with GASB 67/68. The General Fund contribution is \$3,074,054 and the Sewer Fund contribution is \$896,600.

Pension Fund Balance 6/30/20		\$ 46,241,529
Revenues 2021		
Investment Income	193,379	
Employee/Employer Contributions		
General Fund	3,159,794	
Sewer Fund	966,000	
Net Appreciation(Depreciation) in Fair Value of		
Investments	11,102,780	
Total		\$ 15,421,953
Expenditures 2021		
Pension Benefits	3,323,716	
Administration Costs	161,528	
Consultant	38,000	
Actuary Fees	26,406	
Foreign Tax	137	
Total		\$ 3,549,787
Fund Balance 6/30/2021		\$ 58,113,695

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 \$2,521,091 to the Kent County OPEB Fund. The budgeted General Fund liability for Fiscal Year 2023 is \$1,948,491 and the budgeted Sewer Fund liability is \$572,600

Other Post Employment Benefits Fund Balance 6/30/20		\$ 20,949,829
Revenues 2021		
Investment Income	237,062	
Employee/Employer Contributions		
General Fund	2,094,737	
Sewer Fund	641,100	
Net Appreciation(Depreciation) in Fair Value of		
Investments	7,864,305	
Total		\$ 10,837,204
Expenditures 2021		
Retirement Benefits	1,463,083	
Administration Costs	60,246	
Actuary Fees	3,000	
Total		\$ 1,526,329
Fund Balance 6/30/2021		\$ 30,260,704



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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
ARPA	American Rescue Plan Act
BOA	Board of Adjustment
BOCA	Building Officials Code Administration
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
DASEF	Delaware Aerospace Education Foundation
DEMA	Delaware Emergency Management Agency
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
GHG	Greenhouse Gas
GIS	Geographic Information Services
HA	House Amendment
HB	House Bill
HPG	Housing Preservation Grant
IU	Industrial User
KCEMS	Kent County Emergency Medical Services
KCEOP	Kent County Emergency Operations Plan
KCWTF	Kent County Wastewater Treatment Facilities
LEPC	Local Emergency Planning Committee
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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