

INTRODUCED BY: Jeffrey W. Hall
INTRODUCTION DATE: June 4, 2024
PUBLIC HEARING DATE: June 18, 2024
PUBLIC HEARING TIME: 7:00 P.M.
ADOPTED DATE: June 18, 2024
EFFECTIVE DATE: July 1, 2024

ORDINANCE 24-15

An Ordinance adopting the budget of Kent County, Delaware, for the fiscal year beginning July 1, 2024.

WHEREAS, The Kent County Levy Court Commissioners have diligently reviewed actual revenues and expenses for FY 24 and projected revenues and expenses for FY 25, and

WHEREAS, after careful consideration, the Kent County Levy Court Commissioners have developed budgets for all general, restricted, and other funds.


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

Section 1. The Kent County Levy Court Fiscal Year 2025 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

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 THE LEVY COURT
OF KENT COUNTY, DELAWARE**



PRESIDENT, KENT COUNTY LEVY COURT
THIS 18th DAY OF June, 2024

ATTEST:



CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2025 Budget, for the fiscal year beginning on July 1, 2024, and ending June 30, 2025.

**Kent County Levy Court
Budget Ordinance - FY 25**

**Section 1.
General Fund
Revenues**

FY 25

Taxes

Real Property - County	\$	14,790,000
Real Property - Library	\$	319,000
Real Property - Suburban Parks	\$	15,400
Realty Transfer Tax	\$	7,700,000
Telephone Tax (911 surcharge)	\$	270,000
Penalties and Interest	\$	100,000
Total Taxes	\$	23,194,400

Grants

Federal Grants

Emergency Management Planning Grant	\$	175,000
ARPA Grant	\$	189,500

State Grants

LEPC State Grant	\$	75,000
Library Standards Grant	\$	229,700
Paramedic Grant	\$	2,693,600

Total Grants	\$	3,362,800
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Charges for Services

General Government Services

Building Entrance ID Fees	\$	400
No-Photo ID Fees	\$	5,000
Room Rental Fees - Admin Bldg	\$	2,000
Information Technology Fees	\$	1,000

Technology Fees - Deeds	\$	95,000
Return Check Fees	\$	1,800
Manufactured Housing Letter Fees	\$	15,000
Assessment Office Fees	\$	400
Monition-related fees	\$	140,000

Community Services

Recreation Fees - General	\$	120,100
Recreation Fees - Rec Center	\$	250,100
Rec Center Rental Fees	\$	5,000
Rec Center CAM Fees	\$	30,000
Parks Special Programs Fees'	\$	-
Parks Rental Fees	\$	3,000
Library Fines	\$	1,600
Misc Library Fees	\$	3,200

Planning Services

Inspection & Enforcement (I&E) Fees	\$	1,100,000
Code Enforcement Fines	\$	1,000
I&E Lien Admin Fees	\$	5,000
Grass Cutting Reimbursement	\$	38,000
Housing Demolition Reimbursement	\$	21,000
Manufactured Home Demo Reimburse	\$	11,000
Planning Application Fees	\$	80,000
Zoning Application Fees	\$	19,000
Misc Planning Fees	\$	800
HOA Admin Fees	\$	8,100
Stormwater Management Admin Fees	\$	-
Street Addressing Fees	\$	14,000
GIS Fees	\$	400

Public Safety Services

Special Events Fees	\$	28,500
Training Center Fees	\$	2,800

Row Offices

Clerk of Peace - Marriage License/Ceremony	\$	98,000
Recorder of Deeds Fees	\$	3,023,000
Register of Wills Fees	\$	720,000
Sheriff's Office Fees	\$	847,100
Total Charges for Services	\$	6,691,300

Other Revenues

Rental Income	\$	23,200
Payment in Lieu of Taxes	\$	8,000
Employee Pension Withholding	\$	340,000
Interest Income	\$	3,000,000
Miscellaneous Revenue	\$	50,000
Total Other Revenue	\$	3,421,200

Other Financing Sources

Appropriated (Drawdown) Reserves	\$	2,839,882
Total Other Financing Sources	\$	2,839,882

Total Revenues

\$	39,509,582
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**Kent County Levy Court
Budget Ordinance - FY 25**

**Section 2.
General Fund
Expenditures**

	<u>FY 25</u>
Commissioners	
Levy Court Commissioners	\$ 563,990
Legal Services/County Attorney	\$ 120,000
Total Commissioners	<u>\$ 683,990</u>
Administration	
Central Admin	\$ 1,176,960
Economic Development	\$ 55,660
Information Technology	\$ 2,562,070
Human Resources	\$ 895,757
Facilities Management	\$ 1,662,410
Total Administration	<u>\$ 6,352,857</u>
Finance	
Finance Administration	\$ 620,300
Accounting Services	\$ 1,636,500
Tax Division	\$ 860,800
Assessment Division	\$ 1,473,800
Total Finance	<u>\$ 4,591,400</u>
Community Services	
Community Services Administration	\$ 357,100
Library Services	\$ 900,200
Library Standards Grant (Offset)	\$ -
Recreation	\$ 1,196,800
Parks	\$ 1,091,800
Suburban Parks	\$ 4,600
Total Community Services	<u>\$ 3,550,500</u>

Planning

Planning Administration	\$	495,560
Geographic Information Systems	\$	455,020
Inspections & Enforcement	\$	2,201,100
Land Use (formerly Planning)	\$	857,510
Total Planning	\$	4,009,190

Public Safety

Public Safety Administration	\$	197,390
Emergency Communications (911)	\$	3,907,252
Mobile Command Center		
Emergency Medical Services (EMS)	\$	9,114,831
EMS Special Events & Non-reimburse		
EMS Training Center		
Emergency Management	\$	406,770
Emergency Management (LEPC)		
Total Public Safety	\$	13,626,243

Row Offices

Clerk of the Peace	\$	254,650
Recorder of Deeds	\$	590,200
Register of Wills	\$	527,975
Sheriff's Office	\$	859,300
Total Row Offices	\$	2,232,125

Special Grants & Programs

Ag Preservation	\$	200,000
Volunteer Fire Company Aid	\$	1,200,000
Dog Control Support	\$	764,184
Economic Development Grants	\$	214,350
Community Service Grants	\$	222,443
Total Special Grants & Programs	\$	2,600,977

Other Expenditures

Building Security	\$	120,000
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Debt Service	\$	555,200
Interest Expense	\$	120,100
Benefits to Retirees	\$	67,000
Contingency	\$	1,000,000
Total Other Expenditures	\$	1,862,300

Transfers Out

Transfer to Capital Reserve	\$	-
Total Transfers Out	\$	-

Total Expenditures

\$	39,509,582
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**Kent County Levy Court
Budget Ordinance - FY 25**

Section 3.

Enterprise Fund - Sewer

Revenues & Expenses

FY 25

Revenues & Other Financing

Operating Revenues

User Fees	\$ 24,182,400
Permits & Review Fees	\$ 190,000
Rent	\$ 99,400
Other Revenue	\$ 503,000

Non-Operating Revenues

Interest	\$ 735,000
Misc Revenues	\$ 50,900

Other Financing Sources

Transfers	\$ 852,600
Drawdown of Retained Earnings	\$ 1,540,370

Total Revenues & Other Financing \$ 28,153,670

Expenditures & Debt Service

Operating Expenses

Administrative Costs	\$ 4,810,500
Operations	\$ 9,842,600
Maintenance	\$ 6,207,000

Non-Operating Expenses

Capital Expenses	\$ 1,225,000
Other Capital Expenses	\$ 750,000
Debt Service	\$ 3,916,070
Contingency	\$ 1,402,500

Total Expenses & Debt Service \$ 28,153,670

**Kent County Levy Court
Budget Ordinance - FY 25**

**Section 4.
General Fund
Capital Budget**

Revenues & Other Financing

FY 25

Revenues

Capital Grants	\$ 5,100,000
Transfer from Encumbered Reserves	\$ 1,688,369
Transfer from Unrestricted Reserves	\$ 2,409,204
Transfer from General Fund Operating	\$ -

Total Revenues

\$ 9,197,573

Expenditures

Administration	\$ -
Economic Development	\$ 100,000
Facilities	\$ 2,237,200
Public Safety	\$ 5,099,000
Information Technology	\$ 351,900
Community Services	\$ 1,313,000
Planning	\$ 85,369
Row Offices	\$ -
Special Projects & Programs (P30)	\$ 11,104

Total Expenditures

\$ 9,197,573

**Kent County Levy Court
Budget Ordinance - FY 25**

**Section 5.
General Fund
Capital Project List**

	FY 25
Public Safety	
Community Projects Assistance Fund	\$ 50,000
Emergency Relief Fund Disaster Assistance	\$ -
EMS Station, Harrington	\$ 1,500,000
EMS Station, Frederica	\$ 1,500,000
EMS Station, Smyrna renovation	\$ 20,000
Mobile Command Vehicle	\$ -
Public Safety Storage, Frederica	\$ 600,000
Consoles Replacement	\$ 600,000
911 Fabric Wall Replacement	\$ 90,000
Building Generator, PS HQ	\$ 160,000
ADA Sidewalk & Door, PS HQ	\$ 10,000
Roof & Gutters, PS HQ	\$ -
Wheatley Fire Alarm system	\$ 19,500
Vehicle Replacement, EMS (3)	\$ 274,500
Public Safety Blvd. Renovation	\$ -
Community Services	
Goggin House rehabilitation	\$ -
Hunn Property - Wildcat Manor Improvement	\$ -
Kesselring Park parking lot upgrades	\$ -
Kesselring Park storage bldg	\$ 145,000
Park Pavilions	\$ -
Robotic Field Striping Unit	\$ 50,000
Vehicle Replacement	\$ 50,000
Utility Vehicle	\$ 20,000
Utility Trailers	\$ 20,000
Kesselring-Brecknock Ped Bridge	\$ -
Sealcoating/overlay County parks	\$ -
Remodel officials room @ Rec Center	\$ 28,000
Information Technology	
Disaster Recovery Plan	\$ -
Server replacement	\$ 15,000
Future capital outlays	\$ -
Software, MS Windows 11 site licenses	\$ -
PC & Device replacement	\$ 46,900
Network Switch & Firewall Replacement	\$ 100,000
Computer Close Cable Upgrade	\$ -

Audio Visual Replacement	\$	60,000
IT Vehicle	\$	30,000
Facilities		
Landscaping, Admin Bldg	\$	35,000
Roof Replacement, Admin Bldg	\$	100,000
Replace carpet, Admin Bldg	\$	50,000
HVAC Boiler Replacement, Admin Bldg	\$	50,000
Fountain Demo, Admin Bldg	\$	20,000
Lighting Controls, Admin Bldg	\$	50,000
Facilities Management - Vehicle Replacement	\$	40,000
Quality Air Monitoring & Filtration Systems	\$	1,000,000
Admin Complex - Surveillance Replacement	\$	300,000
Security Enhancements, Admin Bldg	\$	300,000
Dumpster and Generator Wall Repair	\$	167,200
Complex Masonry Sealing & Re-Pointing	\$	200,000
Administration		
Relocate HR from 213 to 214	\$	50,000
Space assessment Finance, Deeds, & Wills	\$	15,000
Economic Development		
Land Acquisition	\$	50,000
Strategic Development	\$	-
Planning		
I&E (2) Vehicles Replacement	\$	60,000
Electronic permitting (final year)	\$	25,369
Total	\$	7,901,469

**Kent County Levy Court
Budget Ordinance - FY 25**

**Section 6.
Enterprise Fund - Sewer
Capital Budget**

<u>Revenues & Other Financing</u>	<u>FY 25</u>
Operating Revenues	
Transfer from Sewer Fund Operating	\$ 1,225,000
Working Capital Reserve	\$ 150,000
State of DE Revolving Fund Loan	\$ -
DNREC Loan - Biosolids Project	\$ 4,344,000
Main System Capital Improvement Fees	\$ 9,600,000
District Expansion Fees	\$ 250,000
American Rescue Plan Act Grant	\$ 1,400,000
Total Revenues	\$ 16,969,000
Expenditures	
Treatment Plant Upgrades	
Septage Receiving Unit at plant	\$ 200,000
Biosolid Capacity Expansion Project	\$ 13,544,000
Other Treatment Plant Upgrades	\$ 700,000
Conveyance Expansion & Upgrades	
Pipeline Condition Assessments	
Other Conveyance Projects	\$ 250,000
Sanitary Sewer Districts	
	\$ -
Pump Station Upgrades	
Pump Station 1 Septage Unit	\$ 200,000
Pump Station 7 Pump Replacement	\$ -
Central Septage Receiving	\$ 1,000,000
Other Pump Station Upgrades	\$ 375,000
Equipment & Software	
	\$ 400,000
Special Projects	
	\$ 300,000
Total Expenditures	\$ 16,969,000

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 7.

**Enterprise Fund - Sewer
Capital Project List**

	FY 25
Treatment Plant Upgrades	
TMDL Study for Support of Site Specific Water Quality Standards	\$ -
TMDL Offsite Nutrient Reduction Project Additional Site	\$ -
Land Acquisition & Permitting	\$ 400,000
Replace Pumps and Valves at Recycle Pump Stations 1 & 2	\$ -
Plant Wide Power Generator	\$ -
Air Blower System Optimization	
Blower Replacement & Installation	\$ -
Biosolids Capacity Expansion with WAS Screens	\$ 13,544,000
Site Improvements - Replace Paved Surfaces	\$ -
Site Improvements - Reseal Paved Surfaces	\$ 150,000
Aeration Basin Diffuser Replacement Maint.	\$ 75,000
Clarifier 3 & 4 Mechanism Replacement	\$ -
Sandfilter Sand Replacement	\$ -
Air Header Valve Actuator Replacement	\$ -
Elevated Water Tower Inspection and Painting	\$ -
Wastewater Treatment Process Evaluation	\$ -
UV Channel Gates & Actuators	\$ -
Grit Removal Equipment Slide Gate Actuators	\$ -
Grit Separator Auger Replacements	\$ -
Influent Building Pump Replacements	\$ -
New Building (Lab & Training Facility)	\$ -
New Plant Non-Potable Water Lines	\$ 75,000
Septage Receiving Unit for Plant Site1	\$ 200,000
Headworks Improvements	\$ -
UV Unit Replacement	
Biosolids Conveyors1	\$ -
Conveyance Expansion & Upgrades	
Pipeline Condition Assessment Investigation (Pipe >= 12" Dia.)	\$ -
Pipeline Condition Assessment Investigation (Pipe < 12" Dia.)	\$ -
Puncheon Run Transmission Bypass (Design & Construction)	\$ -
Inflow/Infiltration Repairs - Royal Grant	\$ -
Route 13 Forcemain Relocation – South Dover	\$ -
Route 13 30" Dia. Forcemain Relocation Puncheon Run	\$ -
PS24A (Carter Rd) Main Transmission Upgrades	\$ -
Hickory Ridge (Garrison Lake 5) Forcemain Ext.	\$ 250,000
Milford 24" Forcemain Replacement2	\$ -

Murderkill River 36" Crossing Replacement2	\$	-
Sanitary Sewer Districts		
Paris Villa/London Village Sanitary Sewer Exp	\$	-
Whispering Pines MHP Ph2 Septic Elimination 3	\$	-
Barney Jenkins RD Forceman Extension	\$	-
Pump Station Upgrades		
Pump Station 1 - Smyrna		
Lead/Lag Pump Replacement/Rebuild	\$	-
Wetwell Improvements	\$	-
Septage Receiving Unit1	\$	200,000
Pump Station 3 - Dover		
New Pump - Postion 3, 2,&1	\$	-
Wetwell Capacity Improvements	\$	-
Bearing and Seal Replacements	\$	-
Pump Station 4 - Rising Sun		
Small Pump Replacement	\$	-
Pump Motor Replacement	\$	-
Meter Vault, Meter & 24" Bypass	\$	50,000
Wet Well Rehabilitation	\$	-
Pump Station 7 - Milford		
Pump Replacement	\$	50,000
Odor Control System	\$	75,000
Pump Replacement 130 hp1	\$	-
Pump Station 14 - Isaacs		
Lead/Lag Pump Replacement	\$	-
Pump Stations Various		
Install/Replace Emergency Power Generators	\$	-
Pumps for Pump Stations	\$	75,000
Update Controls & Monitoring	\$	25,000
Central Septage Receiving		
Septage Screening and Pre-Treatment System 1	\$	1,000,000
Pump Station 2 Denneys Road		
Pump Replacements	\$	75,000
Generator Replacements	\$	-
Meter Replacement	\$	25,000
Pump Station 13 - Frederica		
Pump Replacement /Upgrade	\$	-
Pump Station 20 -Garrison Lake		
Pump Station Replacement & Cap. Upgrade	\$	-
Equipment & Software		
Loader	\$	-
Pumper Truck	\$	-
Dump Truck		
Portable Pumps	\$	-

Self Propelled Man Lift & Trailer	\$	-
Vacuum Truck (Jetter/Vacuum)	\$	400,000
Small Farm Tractor w/Attachments	\$	-
Special Projects		
Work Flow Management & Documentation Retrieval Software	\$	-
Long Range Wastewater Master Plan	\$	-
RRRF Admin Office Space Study	\$	-
Plant Process & Department Assessment(s)	\$	-
Wastewater Rate Study	\$	300,000
Pump Station Capacity Evaluation	\$	-
Elevation Surveys for Risk Assessment	\$	-
Asset Mangement Planning	\$	-
Photovoltaic Solar Technology Study	\$	-
Total	\$	16,969,000

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 8.

Special Revenue Fund

Community Development Block Grant (CDBG)

Revenues & Other Financing

FY 25

Operating Revenues

Grants (CDBG) \$ 1,017,300

Transfers from General Fund \$ 411,300

Total Revenues

\$ 1,428,600

Expenditures

Grant Expenditures (CDBG) \$ 1,346,200

County Match \$ 411,300

Total Expenditures

\$ 1,757,500

**Kent County Levy Court
Budget Ordinance - FY 25**

**Section 9.
Special Revenue Fund
AeroPark Revenues & Expenditures
Revenues & Other Financing**

	<u>FY 25</u>
Revenues	
Interest Income	<u>\$ 7,000</u>
Total Revenues	\$ 7,000
Expenditures	
Economic Development	<u>\$ 7,000</u>
Total Expenditures	\$ 7,000

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 10.

Enterprise Fund - Landfill

Landfill Fund Revenues & Expenses

Revenues & Other Financing

FY 25

Non-Operating Revenues

Interest	\$ 20,000
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Other Financing Sources

Contribution from HLCC	\$ 3,000
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Total Revenues

\$ 20,000

Expenses

Legal & Contractual	\$ 14,000
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Indirect Costs	\$ 9,000
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Total Expenditures

\$ 23,000

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 11.

Enterprise Fund - Streetlights

Streetlight District Rates

<u>District Number</u>	<u>District Name</u>		<u>FY 25</u>
1	Briar Park	141	130.58
2	Kent Acres	135	49.56
3	Rodney Village	380	64.57
4	Capitol Park	212	75.16
6	Richardson Estates	22	49.83
8	Moore's Lake	236	71.44
9	Old Mill Acres	64	56.69
10	Northridge	128	50.37
11	Brookdale	61	141.99
13	Windswept	57	122.21
14	Star Hill	173	78.62
20	Generals Greene	97	45.84
21	Burwood	31	185.94
22	Sheffield Farms	121	126.99
23	Kentbourne	52	193.63
24	Eagles Nest	99	65.08
25	Old Mill Manor	77	74.78
26	Pennwood	141	73.57
27	Hidden Acres	95	183.46
28	Brighton/Windy Way	53	45.70
39	Brookfield	166	165.07
41	Stonegate	180	161.22
42	John Char	56	189.44
44	Wild Quail	185	35.23
48	Sandy Hills	175	131.89
49	Pleasant Woods	19	45.12
51	Normansmead	60	46.24
54	Winding Ridge	46	45.04
55	Kentwood	284	35.85
56	Riverview Estates	167	38.80
57	Jonathans Landing	206	41.49
58	Misty Pines	56	232.40
59	South Glen	27	44.84
60	Summerfield Village	18	86.80
61	Carlisle Village IV	63	38.71

62	Canterville	39	37.88
63	Church Creek	135	137.16
64	Meadow Ridge	30	52.64
66	Magnolia Meadows	67	47.34
67	Moore's Meadows	127	173.89
68	The Orchards	198	187.02
71	Oaknoll	69	47.53
72	Fields of Magnolia	51	169.84
73	Pleasant Hill	89	161.92
74	Chimney Hills	221	45.50
75	Dykes	236	143.81
76	Crystal Creek	18	59.42
77	Meadowbrook Acres	183	35.31
78	Village of Wild Quail	84	53.13
79	Hunters Ridge	65	51.70
80	Maplehurst	13	66.08
81	Doe Run	31	184.89
83	Cardinal Hill	65	56.01
84	Rolling Meadows	85	45.37
85	Village Drive	16	46.28
86	Twelve Oaks	42	132.99
87	Carlisle Village I, II, III	173	39.06
88	Planters Woods	100	47.06
89	GL West/Fairway Circle	27	52.96
90	Traybern	43	176.75
92	Wynn Wood	182	190.28
93	Mt Vernon	76	141.43
94	Jackson Ridge	52	168.09
95	Planters Run	80	102.01
96	Pleasant Valley	40	54.73
97	Stag Crossing	42	47.37
98	Fernwood	73	129.26
99	Burtonwood Village	96	47.06
100	Chestnut Ridge	36	49.54
101	Lakeshore Village	459	43.79
102	Pheasant Pointe	61	45.78
103	Brenford Station	217	39.17
104	Rockland Hills	82	45.98
105	Green/High	102	95.98
106	Grand Oaks	95	74.00
107	Rockland West	45	49.83
108	Derbywood	34	170.14

109	Otter Run	53	50.90
110	Twin Willows	158	43.60
111	Grandview Meadows	53	196.40
112	Quail Landing	86	167.81
113	Riverside	83	182.78
114	Wicksfield	202	59.59
115	Stonewater Creek	37	60.38
118	Weatherstone Crossing	199	125.84
120	Chestnut Ridge, Section 2	56	48.13
121	Pine Ridge	91	39.83
122	Heritage Trace	246	36.54
123	Providence Hills	29	50.75
124	Stone Ridge	81	74.98
126	Country Field	60	197.01
127	Pinehurst Village	163	41.72
128	Laureltowne	120	33.03
129	Point Landing	156	30.90
130	Harmony Hill	31	100.35
131	The First Tenth	15	86.68
132	Estates at Wild Quail	95	158.05
133	Longacre Village	236	94.59
134	Whitetail Run	152	148.91
135	Brenford Woods	110	28.11
136	Hampton Hills	76	291.72
137	Jockey Hollow	210	36.03
138	Satterfield	251	114.48
139	Spring Meadow	246	25.88
140	Meadows at Chestnut Ridge	118	34.10
141	Townsend Fields	105	43.88
142	Masseys Mill	60	43.95
143	Olde Field Village	135	32.87
144	Breeders Crown Farm	63	136.14
145	Courseys Point	198	36.15
146	Garrison Circle	29	37.08
147	Reserve at Chestnut Ridge	464	49.37
149	Timber Mills	86	32.96
150	Pintail Pointe	38	107.53
151	Champions Club @ Jonathans Landing	325	33.76
152	Roesville Estates	74	39.83
153	Barrett Farms	70	166.43
156	Mount Friendship	30	55.71
157	Village of Eastridge	189	62.38

158	Willowwood	494	31.70
161	Hazel Farm	203	246.89
163	Pickering Pointe	48	34.22
164	Quails Nest	103	106.04
165	Hunters Run	40	291.51
166	Lynnwood Village	42	163.56
167	Dogwood Meadows	102	37.78
168	Dickinson Creek	67	96.08
169	Village of Nobles Pond	405	117.86
170	East Bay Point	38	238.42
171	Woodfield	226	48.77
172	Ponds at Willow Grove	92	106.47
173	Robin Hill	18	58.86
175	Fox Hollow	59	35.58
176	Victoria Meadows	17	174.54
177	Green Hill Farm Estates	90	86.75
178	Alexanders Village	48	35.82
179	Derby Shores	17	195.47
180	Hidden Brook	151	40.13
181	Forty Nine Pines	114	36.16
182	Danfield Estates	19	156.23
183	Fork Landing West	43	38.70
185	Estates of Verona Woods	148	30.00
186	Loganberry	109	28.31
187	Auburn Meadow *	10	38.91

Total units 16,044

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 12.

Enterprise Fund - Streetlights

Street Light Fund Revenues & Expenses

<u>Revenues</u>	<u>FY 25</u>
Operating Revenues	
User Fees	\$ 1,298,900
Total Revenues	\$ 1,298,900
Expenses	
Insurance	\$ 300
Indirect Costs	\$ 58,400
Administrative Services	\$ 154,000
Office Supplies	\$ 200
Legal & Contractual Services	\$ 500
Utilities	\$ 100
Vehicle Expenses	\$ 2,000
Capital Expenses	\$ 1,000
Electrical Company Charges	\$ 1,082,400
Total Expenditures	\$ 1,298,900

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 13.

Enterprise Fund - Trash

Trash Fund Rates	<u>FY 25</u>	<u>Number of Customers</u>
Trash Districts with Yard Waste	\$ 365.00	12,815
Trash Districts without Yard Waste	\$ 334.00	4849
		<u><u>17,664</u></u>

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 14.

Enterprise Fund - Trash

Revenues & Expenses

	<u>FY 25</u>
Operating Revenues	
User Fees	\$ 6,297,000
Total Revenues	\$ 6,297,000
Expenses	
Insurance	\$ 700
Indirect Costs	\$ 58,400
Administrative Services	\$ 170,700
Office Supplies	\$ 700
Furniture & Equipment	\$ 353,200
Legal & Contractual Services	\$ 500
Operating Supplies	\$ 200
Utilities	\$ 200
Vehicle Expenses	\$ 7,000
Misc	\$ 100
Trash contractor fees	\$ 5,705,300
Total Expenditures	\$ 6,297,000

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 15.

Enterprise Fund - Stormwater Management Districts

Revenues & Expenses

Revenues

Operating Revenues

User Fees

FY 25

\$ 134,400

Non-Operating Revenues

Interest

\$ 6,000

Total Revenues

\$ 140,400

Expenses

Operating & Capital Expenses

Administration Fees

\$ -

Maintenance

\$ -

Capital Exenditures

\$ -

Transfer to Kent Conservation District

\$ 140,400

Total Expenditures

\$ 140,400

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 16.

Trust Fund - Medical

Medical Trust Fund Revenues & Expenses

Revenues

FY 25

Operating Revenues

Employer Contributions

Employee Contributions

Other Revenue

Non-Operating Revenues

Interest

Total Revenues

\$ -

Expenses

Operating Expenses

Medical Insurance Premiums

Medical Claims

Trustee Fee & Wire Charges

Total Expenditures

\$ -

**Kent County Levy Court
Budget Ordinance - FY 25**

Section 17.

General Fund

Departmental & Divisional Budgets

Kent County Levy Court - Department and Division Structure

Department	Division
Commissioners & Admin	
	Commissioners
	Central Admin
	Economic Development
	Information Technology
	Human Resources
	Facilities
	Legal Services
Finance	
	Finance Admin
	Accounting
	Tax
	Assessments
Community Services	
	Community Services Admin
	Library
	Recreation
	Parks
	Suburban Parks
Planning	
	Planning Admin
	GIS
	Inspections & Enforcement
	Land Use
Public Safety	
	Public Safety Admin
	Emergency Communications
	EMS
	Emergency Management
Public Works	
	Engineering
	Operations
	Maintenance
	Plant
	Environmental
Row Offices	
	Clerk of the Peace
	Recorder of Deeds
	Register of Wills
	Sheriff

FY 25		
Admin & Commissioners	FY 24	FY 25
Personnel		
Base Pay	\$ 2,851,700	\$ 3,081,400
Overtime	\$ 13,700	\$ 32,200
Benefits	\$ 1,803,800	\$ 1,845,700
Training	\$ -	\$ 40,000
Travel	\$ 27,300	\$ 29,500
Insurance	\$ 139,400	\$ 153,280
Office Supplies	\$ 53,800	\$ 28,960
Furniture & Equipment	\$ 20,200	\$ 39,700
Legal & Contractual	\$ 380,900	\$ 442,700
Utilities	\$ 294,100	\$ 313,100
Rent & Lease Expense	\$ 1,900	\$ 19,900
Facility/Software Maintenance	\$ 278,600	\$ 448,760
Vehicle Operations & Maint	\$ 13,400	\$ 16,100
Operating Supplies	\$ 29,900	\$ 38,900
Miscellaneous	\$ 59,300	\$ 12,200
Community Events	\$ -	\$ 15,000
Communication & Promotion	\$ -	\$ 86,300
Dues & Subscriptions	\$ -	\$ 28,700
Employee Recognition	\$ -	\$ 19,000
Reclassifications	\$ -	\$ 90,447
Employee Council	\$ -	\$ 10,000
Hardware Maintenance	\$ 80,000	\$ 125,000
Total	\$ 6,048,000	\$ 6,916,847

FY 25		
Central Admin	FY 24	FY 25
Personnel		
Base Pay	\$ 816,200	\$ 638,100
Overtime	\$ -	\$ -
Benefits	\$ 586,400	\$ 329,800
Training	\$ -	\$ 7,000
Travel	\$ 20,000	\$ -
Insurance	\$ 47,900	\$ 52,690
Office Supplies	\$ 29,000	\$ 5,300
Furniture & Equipment	\$ 7,200	\$ -
Legal & Contractual	\$ 89,600	\$ 37,500
Utilities	\$ 8,400	\$ 3,390
Rent & Lease Expense	\$ -	\$ 7,200
Facility/Software Maintenance	\$ 5,200	\$ 3,180
Vehicle Operations & Maint	\$ 200	\$ 500
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 53,600	\$ 5,000
Communication & Promotion	\$ -	\$ 74,300
Dues & Subscriptions	\$ -	\$ 13,000
Total	\$ 1,663,700	\$ 1,176,960

FY 25		
Commissioners	FY 24	FY 25
Personnel		
Base Pay	\$ -	\$ 280,800
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 212,400
Training	\$ -	\$ -
Travel	\$ -	\$ 13,800
Insurance	\$ -	\$ -
Office Supplies	\$ -	\$ -
Furniture & Equipment	\$ -	\$ 19,200
Legal & Contractual	\$ -	\$ -
Utilities	\$ -	\$ 5,910
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maintenance	\$ -	\$ 1,680
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ -	\$ 2,200
Community Events	\$ -	\$ 15,000
Dues & Subscriptions	\$ -	\$ 13,000
Total	\$ -	\$ 563,990

FY 25		
Economic Development	FY 24	FY 25
Personnel		
Base Pay	\$ -	\$ -
Overtime	\$ -	\$ -
Benefits	\$ -	\$ -
Training	\$ -	\$ -
Travel	\$ -	\$ -
Insurance	\$ 600	\$ 600
Office Supplies	\$ 13,100	\$ 13,160
Furniture & Equipment	\$ -	\$ -
Legal & Contractual	\$ 1,000	\$ 31,000
Utilities	\$ 2,300	\$ 2,300
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 8,100	\$ 8,100
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 500	\$ 500
Total	\$ 25,600	\$ 55,660

FY 25		
Human Resources	FY 24	FY 25
Personnel		
Base Pay	\$ 357,500	\$ 304,400
Overtime	\$ -	\$ -
Benefits	\$ 190,200	\$ 161,600
Training		\$ 4,000
Travel	\$ 7,300	\$ 8,200
Insurance	\$ 14,100	\$ 15,510
Office Supplies	\$ 9,700	\$ 7,400
Furniture & Equipment	\$ 10,200	\$ 2,000
Legal & Contractual	\$ 102,100	\$ 193,200
Utilities	\$ 1,000	\$ 1,000
Rent & Lease Expense	\$ -	\$ 1,700
Facility/Software Maint	\$ 52,300	\$ 60,800
Vehicle Operations & Maint	\$ 100	\$ 100
Operating Supplies	\$ 200	\$ 200
Miscellaneous	\$ 3,700	\$ 1,500
Communication & Promotion	\$ -	\$ 12,000
Dues & Subscriptions	\$ -	\$ 2,700
Employee Recognition	\$ -	\$ 19,000
Reclassifications	\$ -	\$ 90,447
Employee Council	\$ -	\$ 10,000
Total	\$ 748,400	\$ 895,757

FY 25		
Information Technology	FY 24	FY 25
Personnel		
Base Pay	\$ 1,298,500	\$ 1,219,300
Overtime	\$ 10,000	\$ 25,000
Benefits	\$ 656,800	\$ 633,400
Training	\$ -	\$ 15,000
Travel	\$ -	\$ 7,500
Insurance	\$ 9,700	\$ 10,670
Office Supplies	\$ 1,100	\$ 1,500
Furniture & Equipment	\$ -	\$ 4,500
Legal & Contractual	\$ 165,500	\$ 170,000
Utilities	\$ 32,300	\$ 48,500
Rent & Lease Expense	\$ 1,800	\$ 10,800
Facility/Software Maintenance	\$ 130,900	\$ 281,900
Vehicle Operations & Maint	\$ 400	\$ 1,000
Operating Supplies	\$ 5,500	\$ 6,500
Miscellaneous	\$ -	\$ 1,500
Hardware Maintenance	\$ 80,000	\$ 125,000.00
Total	\$ 2,392,500	\$ 2,562,070

FY 25		
Facilities	FY 24	FY 25
Personnel		
Base Pay	\$ 379,500	\$ 638,800
Overtime	\$ 3,700	\$ 7,200
Benefits	\$ 370,400	\$ 508,500
Training	\$ -	\$ 14,000
Travel	\$ -	\$ -
Insurance	\$ 67,100	\$ 73,810
Office Supplies	\$ 900	\$ 1,600
Furniture & Equipment	\$ 2,800	\$ 14,000
Legal & Contractual	\$ 22,700	\$ 11,000
Utilities	\$ 250,100	\$ 252,000
Rent & Lease Expense	\$ 100	\$ 200
Facility/Software Maintenance	\$ 82,100	\$ 93,100
Vehicle Operations & Maint	\$ 12,700	\$ 14,500
Operating Supplies	\$ 24,200	\$ 32,200
Miscellaneous	\$ 1,500	\$ 1,500
Total	\$ 1,217,800	\$ 1,662,410

FY 25

Legal Services

FY 24

FY 25

Legal Services

\$ 120,000

\$ 120,000

FY 25		
Row Offices	FY 24	FY 25
Personnel		
Base Pay	\$ 1,854,500	\$ 1,225,300
Overtime	\$ -	\$ 5,400
Benefits	\$ -	\$ 723,700
Training	\$ -	\$ 23,000
Travel	\$ 5,400	\$ 5,400
Insurance	\$ 38,100	\$ 57,150
Office Supplies	\$ 92,500	\$ 93,200
Furniture & Equipment	\$ 4,100	\$ 4,100
Legal & Contractual	\$ 28,600	\$ 29,100
Utilities	\$ 8,700	\$ 8,700
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 23,500	\$ 41,675
Vehicle Operations & Maint	\$ 13,100	\$ 13,100
Operating Supplies	\$ 700	\$ 1,000
Miscellaneous	\$ 1,300	\$ 1,300
Total	\$ 2,070,500	\$ 2,232,125

FY 25		
Finance Department	FY 24	FY 25
Personnel		
Base Pay	\$ 2,138,100	\$ 2,392,800
Overtime	\$ 16,000	\$ 21,000
Benefits	\$ 1,483,300	\$ 1,396,600
Training	\$ 3,600	\$ 32,000
Travel	\$ 2,500	\$ 2,500
Insurance	\$ 30,600	\$ 34,700
Office Supplies	\$ 98,500	\$ 98,500
Furniture & Equipment	\$ 4,700	\$ 4,700
Legal & Contractual	\$ 127,600	\$ 127,600
Utilities	\$ 9,400	\$ 10,000
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 396,700	\$ 459,100
Vehicle Operations & Maint	\$ 6,700	\$ 8,700
Operating Supplies	\$ 1,600	\$ 1,800
Miscellaneous	\$ 1,100	\$ 1,400
Total	\$ 4,320,400	\$ 4,591,400

FY 25		
Finance Admin Div	FY 24	FY 25
Personnel		
Base Pay	\$ 370,800	\$ 430,700
Overtime	\$ -	\$ -
Benefits	\$ 198,800	\$ 177,200
Training	\$ -	\$ 3,000
Travel	\$ 2,500	\$ 2,500
Insurance	\$ 2,800	\$ 3,200
Office Supplies	\$ 1,500	\$ 1,500
Furniture & Equipment	\$ -	\$ -
Legal & Contractual	\$ 600	\$ 600
Utilities	\$ 700	\$ 700
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 2,300	\$ 800
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 100	\$ 100
Total	\$ 580,100	\$ 620,300

FY 25		
Accounting Div	FY 24	FY 25
Personnel		
Base Pay	\$ 790,700	\$ 826,000
Overtime	\$ 1,000	\$ 1,000
Benefits	\$ 572,200	\$ 554,000
Training	\$ -	\$ 13,000
Travel	\$ -	\$ -
Insurance	\$ 7,700	\$ 8,800
Office Supplies	\$ 18,900	\$ 18,900
Furniture & Equipment	\$ 2,700	\$ 2,700
Legal & Contractual	\$ 3,100	\$ 3,100
Utilities	\$ 2,300	\$ 2,500
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 157,300	\$ 206,000
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 500	\$ 500
Total	\$ 1,556,400	\$ 1,636,500

FY 25		
Tax Div	FY 24	FY 25
Personnel		
Base Pay	\$ 263,700	\$ 341,600
Overtime	\$ 1,000	\$ 6,000
Benefits	\$ 209,600	\$ 209,300
Training	\$ -	\$ 5,000
Travel	\$ -	\$ -
Insurance	\$ 5,000	\$ 5,800
Office Supplies	\$ 64,200	\$ 64,200
Furniture & Equipment	\$ 1,100	\$ 1,100
Legal & Contractual	\$ 113,000	\$ 113,000
Utilities	\$ 1,800	\$ 2,000
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 103,400	\$ 111,900
Vehicle Operations & Maint	\$ 600	\$ 600
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 300	\$ 300
Total	\$ 763,700	\$ 860,800

FY 25		
Assessments Div	FY 24	FY 25
Personnel		
Base Pay	\$ 712,900	\$ 794,500
Overtime & Other	\$ 14,000	\$ 14,000
Benefits	\$ 502,700	\$ 456,100
Training	\$ 3,600	\$ 11,000
Travel	\$ -	\$ -
Insurance	\$ 15,100	\$ 16,900
Office Supplies	\$ 13,900	\$ 13,900
Furniture & Equipment	\$ 900	\$ 900
Legal & Contractual	\$ 10,900	\$ 10,900
Utilities	\$ 4,600	\$ 4,800
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 133,700	\$ 140,400
Vehicle Operations & Maint	\$ 6,100	\$ 8,100
Operating Supplies	\$ 1,600	\$ 1,800
Miscellaneous	\$ 200	\$ 500
Total	\$ 1,420,200	\$ 1,473,800

FY 25		
Community Services	FY 24	FY 25
Personnel		
Base Pay	\$ 2,766,358	\$ 1,543,300
Overtime	\$ -	\$ 1,500
Benefits	\$ -	\$ 931,400
Training	\$ -	\$ 31,000
Travel	\$ 10,200	\$ 5,000
Insurance	\$ 60,300	\$ 58,350
Office Supplies	\$ 13,500	\$ 14,800
Furniture & Equipment	\$ 35,500	\$ 30,950
Legal & Contractual	\$ 346,800	\$ 100,000
Utilities	\$ 168,500	\$ 169,500
Rent & Lease Expense	\$ 8,700	\$ 16,400
Software Maintenance	\$ 117,900	\$ 151,000
Vehicle Operations & Maint	\$ 38,700	\$ 39,000
Operating Supplies	\$ 152,100	\$ 164,100
Miscellaneous	\$ 35,500	\$ 9,200
Program Expenses	\$ -	
Comms/Promotions	\$ -	
Total	\$ 3,754,058	\$ 3,265,500

FY 25		
Com Serv Admin	FY 24	FY 25
Personnel		
Base Pay	\$ 350,100	\$ 242,600
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 104,600
Training	\$ -	\$ 3,000
Travel	\$ -	\$ -
Insurance	\$ 2,400	\$ 3,600
Office Supplies	\$ 800	\$ 800
Furniture & Equipment	\$ -	\$ 600
Legal & Contractual	\$ 300	\$ 300
Utilities	\$ 800	\$ 600
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 600	\$ 800
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 200	\$ 200
Total	\$ 355,200	\$ 357,100

FY 25		
Library	FY 24	FY 25
Personnel		
Base Pay	\$ 655,800	\$ 432,600
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 229,900
Training	\$ -	\$ 14,000
Travel	\$ 10,200	\$ 5,000
Insurance	\$ 15,100	\$ 22,650
Office Supplies	\$ 8,300	\$ 8,500
Furniture & Equipment	\$ 15,900	\$ 15,950
Legal & Contractual	\$ 26,200	\$ 8,700
Utilities	\$ 40,300	\$ 38,700
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 33,600	\$ 46,600
Vehicle Operations & Maint	\$ 4,800	\$ 5,100
Operating Supplies	\$ 69,100	\$ 71,500
Miscellaneous	\$ 29,800	\$ 1,000
Program Expenses	\$ -	\$ 45,000
Total	\$ 909,100	\$ 900,200

FY 25		
Recreation	FY 24	FY 25
Personnel		
Base Pay	\$ 884,900	\$ 340,700
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 229,800
Training	\$ -	\$ 5,000
Travel	\$ -	\$ -
Insurance	\$ 21,400	\$ 32,100
Office Supplies	\$ 2,400	\$ 2,900
Furniture & Equipment	\$ 6,300	\$ 5,800
Legal & Contractual	\$ 304,800	\$ 78,000
Utilities	\$ 83,300	\$ 87,200
Rent & Lease Expense	\$ 7,200	\$ 14,600
Facility/Software Maint	\$ 33,200	\$ 53,000
Vehicle Operations & Maint	\$ 1,700	\$ 1,700
Operating Supplies	\$ 55,000	\$ 60,000
Miscellaneous	\$ 1,000	\$ 1,000
Program Expenses	\$ -	\$ 175,000
Comms/Promotions	\$ -	\$ 110,000
Total	\$ 1,401,200	\$ 1,196,800

FY 25		
Parks	FY 24	FY 25
Personnel		
Base Pay	\$ 875,558	\$ 527,400
Overtime	\$ -	\$ 1,500
Benefits	\$ -	\$ 367,100
Training	\$ -	\$ 9,000
Travel	\$ -	\$ -
Insurance	\$ 21,400	\$ -
Office Supplies	\$ 2,000	\$ 2,600
Furniture & Equipment	\$ 13,300	\$ 8,600
Legal & Contractual	\$ 15,500	\$ 13,000
Utilities	\$ 44,100	\$ 43,000
Rent & Lease Expense	\$ 1,500	\$ 1,800
Facility/Software Maint	\$ 50,500	\$ 50,600
Vehicle Operations & Maint	\$ 32,200	\$ 32,200
Operating Supplies	\$ 28,000	\$ 30,500
Miscellaneous	\$ 4,500	\$ 4,500
Total	\$ 1,088,558	\$ 1,091,800

FY 25		
Suburban Parks	FY 24	FY 25
Personnel		
Base Pay	\$ -	\$ -
Overtime	\$ -	\$ -
Benefits	\$ -	\$ -
Training	\$ -	\$ -
Travel	\$ -	\$ -
Insurance	\$ -	\$ -
Office Supplies	\$ -	\$ -
Furniture & Equipment	\$ -	\$ -
Legal & Contractual	\$ -	\$ -
Utilities	\$ -	\$ -
Rent & Lease Expense	\$ -	\$ -
Facility Maintenance	\$ -	\$ -
Vehicle Operations & Maint	\$ -	\$ 2,100
Operating Supplies	\$ -	\$ 2,500
Miscellaneous	\$ -	\$ -
Total	\$ -	\$ 4,600

FY 25		
Planning Services	FY 24	FY 25
Personnel		
Base Pay	\$ 2,147,910	\$ 2,386,300
Overtime	\$ 11,100	\$ 13,100
Benefits	\$ 1,785,100	\$ 1,515,900
Training	\$ 13,000	\$ 31,000
Travel	\$ 3,700	\$ 3,300
Insurance	\$ 51,500	\$ 55,940
Office Supplies	\$ 23,900	\$ 26,300
Furniture & Equipment	\$ 3,500	\$ 3,500
Legal & Contractual	\$ 128,200	\$ 183,400
Utilities	\$ 23,000	\$ 23,000
Rent & Lease Expense	\$ 5,800	\$ 5,800
Software Maintenance	\$ 103,550	\$ 114,150
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ 8,500	\$ 8,600
Miscellaneous	\$ 400	\$ 400
Demo & Abatement	\$ 90,000	\$ 180,000
Grant-Funded Projects	\$ 600,000	\$ 800,000
Total	\$ 4,399,160	\$ 4,550,690

FY 25		
Planning Admin	FY 24	FY 25
Personnel		
Base Pay	\$ 304,110	\$ 347,100
Overtime	\$ -	\$ -
Benefits	\$ 168,700	\$ 139,100
Training	\$ -	\$ 3,000
Travel	\$ -	\$ -
Insurance	\$ 3,100	\$ 3,410
Office Supplies	\$ 1,500	\$ 1,600
Furniture & Equipment	\$ -	\$ -
Legal & Contractual	\$ 200	\$ 200
Utilities	\$ 300	\$ 300
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 850	\$ 850
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ -	\$ -
Total	\$ 478,760	\$ 495,560

FY 25		
Geographic Info Sys (GIS)	FY 24	FY 25
Personnel		
Base Pay	\$ 206,200	\$ 231,800
Overtime	\$ -	\$ -
Benefits	\$ 160,500	\$ 138,700
Training	\$ 4,100	\$ 3,000
Travel	\$ 1,000	\$ 1,000
Insurance	\$ 3,200	\$ 3,520
Office Supplies	\$ 1,800	\$ 1,100
Furniture & Equipment	\$ 1,200	\$ 1,200
Legal & Contractual	\$ 4,400	\$ 59,600
Utilities	\$ 900	\$ 900
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 12,000	\$ 14,200
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ -	\$ -
Total	\$ 395,300	\$ 455,020

FY 25		
Inspections & Enforcement	FY 24	FY 25
Personnel		
Base Pay	\$ 1,002,600	\$ 1,112,300
Overtime	\$ 11,000	\$ 13,000
Benefits	\$ 780,400	\$ 681,300
Training	\$ 6,400	\$ 16,000
Travel	\$ 1,100	\$ 700
Insurance	\$ 21,000	\$ 23,100
Office Supplies	\$ 13,000	\$ 16,000
Furniture & Equipment	\$ 1,100	\$ 1,100
Legal & Contractual	\$ 58,400	\$ 58,400
Utilities	\$ 16,500	\$ 16,500
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 71,000	\$ 77,800
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ 4,600	\$ 4,600
Miscellaneous	\$ 300	\$ 300
Demo & Abatement	\$ 90,000	\$ 180,000
Total	\$ 2,077,400	\$ 2,201,100

FY 25		
Land Use	FY 24	FY 25
Personnel		
Base Pay	\$ 368,400	\$ 400,700
Overtime	\$ 100	\$ 100
Benefits	\$ 343,400	\$ 343,400
Training	\$ 2,300	\$ 5,000
Travel	\$ 1,600	\$ 1,600
Insurance	\$ 17,100	\$ 18,810
Office Supplies	\$ 6,200	\$ 6,200
Furniture & Equipment	\$ 1,200	\$ 1,200
Legal & Contractual	\$ 58,400	\$ 58,400
Utilities	\$ 1,900	\$ 1,900
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 17,900	\$ 19,300
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ 700	\$ 800
Miscellaneous	\$ 100	\$ 100
Total	\$ 819,300	\$ 857,510

FY 25		
CDBG	FY 24	FY 25
Personnel		
Base Pay	\$ 266,600	\$ 294,400
Overtime	\$ -	\$ -
Benefits	\$ 332,100	\$ 213,400
Training	\$ 200	\$ 4,000
Travel	\$ -	\$ -
Insurance	\$ 7,100	\$ 7,100
Office Supplies	\$ 1,400	\$ 1,400
Furniture & Equipment	\$ -	\$ -
Legal & Contractual	\$ 6,800	\$ 6,800
Utilities	\$ 3,400	\$ 3,400
Rent & Lease Expense	\$ 5,800	\$ 5,800
Facility/Software Maint	\$ 1,800	\$ 2,000
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ 3,200	\$ 3,200
Miscellaneous	\$ -	\$ -
Grant Projects	\$ 600,000	\$ 800,000
Total	\$ 1,228,400	\$ 1,341,500

FY 25		
Public Safety Department	FY 24	FY 25
Personnel		
Base Pay	\$ 5,946,700	\$ 6,529,600
Overtime	\$ 1,205,900	\$ 1,151,000
Benefits	\$ 4,442,500	\$ 3,852,600
Training	\$ -	\$ 93,000
Travel	\$ 20,500	\$ 29,000
Insurance	\$ 96,900	\$ 106,590
Office Supplies	\$ 10,500	\$ 12,200
Furniture & Equipment	\$ 187,000	\$ 398,663
Legal & Contractual	\$ 100,000	\$ 166,750
Utilities	\$ 222,725	\$ 242,234
Rent & Lease Expense	\$ 36,000	\$ 36,000
Software Maintenance	\$ 173,300	\$ 207,860
Vehicle Operations & Maint	\$ 138,200	\$ 138,800
Operating Supplies	\$ 217,800	\$ 230,350
Miscellaneous	\$ 24,200	\$ 14,900
EMS Training Center	\$ 2,800	\$ 2,800
Special Events (EMS)	\$ 333,200	\$ 333,200
Medic Training Academy		\$ 40,000
Mobile Command Post (911)	\$ 30,700	\$ 40,696
Total	\$ 13,188,925	\$ 13,626,243

FY 25		
Public Safety Admin	FY 24	FY 25
Personnel		
Base Pay	\$ 140,000	\$ 132,400
Overtime		
Benefits	\$ 95,100	\$ 49,200
Training	\$ -	\$ 2,000
Travel	\$ 2,900	\$ 6,800
Insurance	\$ 1,400	\$ 1,540
Office Supplies	\$ 100	\$ 500
Furniture & Equipment	\$ -	\$ 2,500
Legal & Contractual	\$ -	\$ -
Utilities	\$ 725	\$ 1,450
Rent & Lease Expense	\$ -	\$ -
Facility Maintenance	\$ -	\$ -
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ -	\$ 1,000
Total	\$ 240,225	\$ 197,390

FY 25		
EMS Division	FY 24	FY 25
Personnel		
Base Pay	\$ 3,899,600	\$ 4,226,200
Overtime	\$ 965,900	\$ 895,000
Benefits	\$ 2,797,500	\$ 2,528,000
Training		\$ 60,000
Travel	\$ 3,400	\$ 6,800
Insurance	\$ 72,000	\$ 79,200
Office Supplies	\$ 6,200	\$ 6,200
Furniture & Equipment	\$ 132,300	\$ 337,831
Legal & Contractual	\$ 71,900	\$ 35,000
Utilities	\$ 95,400	\$ 111,200
Rent & Lease Expense	\$ 36,000	\$ 36,000
Facility Maintenance	\$ 54,400	\$ 70,600
Vehicle Operations & Maint	\$ 132,600	\$ 132,600
Operating Supplies	\$ 195,200	\$ 204,200
Miscellaneous	\$ 22,400	\$ 10,000
EMS Training Center	\$ 2,800	\$ 2,800
Medic Training Academy		\$ 40,000
Special Events	\$ 333,200	\$ 333,200
Total	\$ 8,820,800	\$ 9,114,831

FY 25		
911 Division	FY 24	
Personnel		
Base Pay	\$ 1,782,800	\$ 2,033,800
Overtime	\$ 240,000	\$ 256,000
Benefits	\$ 1,458,700	\$ 1,191,500
Training		\$ 29,000
Travel	\$ 10,900	\$ 10,900
Insurance	\$ 23,500	\$ 25,850
Office Supplies	\$ 2,400	\$ 4,100
Furniture & Equipment	\$ 50,300	\$ 53,982
Legal & Contractual	\$ 23,300	\$ 8,750
Utilities	\$ 98,500	\$ 98,884
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 108,700	\$ 124,940
Vehicle Operations & Maint	\$ 3,000	\$ 3,800
Operating Supplies	\$ 20,900	\$ 23,550
Miscellaneous	\$ 800	\$ 1,500
Mobile Command Post (911)	\$ 30,700	\$ 40,696
Total	\$ 3,854,500	\$ 3,907,252

FY 25		
Emergency Mgt Div	FY 24	FY 25
Personnel		
Base Pay	\$ 124,300	\$ 137,200
Overtime		
Benefits	\$ 91,200	\$ 83,900
Training		\$ 2,000
Travel	\$ 3,300	\$ 4,500
Insurance		
Office Supplies	\$ 1,800	\$ 1,400
Furniture & Equipment	\$ 4,400	\$ 4,350
Legal & Contractual	\$ 4,800	\$ 123,000
Utilities	\$ 28,100	\$ 30,700
Rent & Lease Expense	\$ -	\$ -
Facility Maintenance	\$ 10,200	\$ 12,320
Vehicle Operations & Maint	\$ 2,600	\$ 2,400
Operating Supplies	\$ 1,700	\$ 2,600
Miscellaneous	\$ 1,000	\$ 2,400
Total	\$ 273,400	\$ 406,770

FY 25		
Row Offices	FY 24	FY 25
Personnel		
Base Pay	\$ 1,854,500	\$ 1,225,300
Overtime	\$ -	\$ 5,400
Benefits	\$ -	\$ 723,700
Training	\$ -	\$ 23,000
Travel	\$ 5,400	\$ 5,400
Insurance	\$ 38,100	\$ 57,150
Office Supplies	\$ 92,500	\$ 93,200
Furniture & Equipment	\$ 4,100	\$ 4,100
Legal & Contractual	\$ 28,600	\$ 29,100
Utilities	\$ 8,700	\$ 8,700
Rent & Lease Expense	\$ -	\$ -
Software Maintenance	\$ 23,500	\$ 41,675
Vehicle Operations & Maint	\$ 13,100	\$ 13,100
Operating Supplies	\$ 700	\$ 1,000
Miscellaneous	\$ 1,300	\$ 1,300
Total	\$ 2,070,500	\$ 2,232,125

FY 25		
Clerk of the Peace	FY 24	FY 25
Personnel		
Base Pay	\$ 222,600	\$ 133,100
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 93,200
Training	\$ -	\$ 3,000
Travel	\$ 3,400	\$ 3,400
Insurance	\$ 5,500	\$ 8,250
Office Supplies	\$ 4,400	\$ 4,400
Furniture & Equipment	\$ -	\$ -
Legal & Contractual	\$ 1,900	\$ 1,900
Utilities	\$ 1,400	\$ 1,400
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 5,800	\$ 5,800
Vehicle Operations & Maint	\$ 100	\$ 100
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 100	\$ 100
Total	\$ 245,200	\$ 254,650

FY 25		
Recorder of Deeds	FY 24	FY 25
Personnel		
Base Pay	\$ 453,300	\$ 326,100
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 149,200
Training	\$ -	\$ 6,000
Travel	\$ 2,000	\$ 2,000
Insurance	\$ 7,800	\$ 11,700
Office Supplies	\$ 79,200	\$ 78,400
Furniture & Equipment	\$ 1,900	\$ 1,900
Legal & Contractual	\$ 7,600	\$ 8,100
Utilities	\$ 2,800	\$ 2,800
Rent & Lease Expense	\$ -	\$ -
Facility Maintenance	\$ 3,800	\$ 3,800
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 200	\$ 200
Total	\$ 558,600	\$ 590,200

FY 25		
Register of Wills	FY 24	FY 25
Personnel		
Base Pay	\$ 478,000	\$ 295,300
Overtime	\$ -	\$ -
Benefits	\$ -	\$ 177,000
Training	\$ -	\$ 6,000
Travel	\$ -	\$ -
Insurance	\$ 7,800	\$ 11,700
Office Supplies	\$ 4,000	\$ 5,500
Furniture & Equipment	\$ 1,400	\$ 1,400
Legal & Contractual	\$ 12,400	\$ 12,400
Utilities	\$ 800	\$ 800
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ -	\$ 17,575
Vehicle Operations & Maint	\$ -	\$ -
Operating Supplies	\$ -	\$ -
Miscellaneous	\$ 300	\$ 300
Total	\$ 504,700	\$ 527,975

FY 25		
Sheriff	FY 24	FY 25
Personnel		
Base Pay	\$ 700,600	\$ 470,800
Overtime	\$ -	\$ 5,400
Benefits	\$ -	\$ 304,300
Training	\$ -	\$ 8,000
Travel	\$ -	\$ -
Insurance	\$ 17,000	\$ 25,500
Office Supplies	\$ 4,900	\$ 4,900
Furniture & Equipment	\$ 800	\$ 800
Legal & Contractual	\$ 6,700	\$ 6,700
Utilities	\$ 3,700	\$ 3,700
Rent & Lease Expense	\$ -	\$ -
Facility/Software Maint	\$ 13,900	\$ 14,500
Vehicle Operations & Maint	\$ 13,000	\$ 13,000
Operating Supplies	\$ 700	\$ 1,000
Miscellaneous	\$ 700	\$ 700
Total	\$ 762,000	\$ 859,300

BUDGET NOTES

FY 25

- 1. Fiscal year.** The fiscal year (FY) 25 budget is for the 12-month period beginning July 1, 2024, and ending June 30, 2025.
- 2. Funds.** Like most local governments, Kent County uses “fund accounting” where revenues and expenditures are divided between funds like the General Fund, Sewer Fund, and other categories.
- 3. Revenues.** Kent County collects revenues in the form of taxes and fees. The overall level of revenues in the General Fund is lower than in FY 24. The projected revenue in the Sewer Fund is higher due to a rate increase.
- 4. Reassessment.** In FY 24, Kent County completed the first reassessment of real property for tax purposes since 1987. The new valuations are based on fair market value rather than a formula. Because the new approach generates much higher assessed values, the property tax rate will be lowered to make the assessment “revenue neutral.”
- 5. Property Tax Rate.** The property tax rate in FY 24 was 36 cents per \$100 of assessed value. The property tax rate in FY 25 will be 5.72 cents per \$100 of assessed value. **The Commissioners are not increasing property taxes in the coming year.** The lower rate is necessary to ensure that the County does not collect more in property tax revenue than in the previous year.
- 6. Library Tax Districts.** Kent County is served by five libraries funded through library tax districts that generally parallel the County’s school districts. Milford—which has had a library tax district for decades—has a higher tax rate than the other four libraries: Duck Creek, Harrington, Dover, and the Kent County branch in Camden. The library district tax rates are lower in FY 25 to offset the increase in assessed values created by the reassessment. For Milford, the new rate is 1.21 cents per \$100 of assessed value. For the other four libraries, the new rate will be .51 cents (about half a penny) per \$100 of assessed value. New regional libraries are under construction in Duck Creek and Harrington and should be completed in FY 25.
- 7. Property tax burden on median home.** As of April 2024, the median home price in Kent County was \$400,000. The budgeted property tax rate of 5.72 cents per \$100 in assessed value means that the County tax burden on that median home is about \$228.80 per year or around \$19 per month.
- 8. Sewer Rates.** Sewer rates will be 20 percent higher in FY 25. This increase is projected to exceed \$24 million in FY 25, up from \$20.3 million in FY 24.

- 9. American Rescue Plan Act (ARPA).** In FY 25, the County will use substantially less federal COVID relief grant (ARPA) funds to supplement its operating budget. The County will continue to use ARPA funds for capital projects including two new EMS stations: One in Federica and one in Harrington.
- 10. Drawdown of reserves.** To balance the General Fund budget, there is a projected drawdown of reserves of about \$3 million.
- 11. Drawdown of retained earnings.** To balance the Sewer Fund budget, there is a projected drawdown of retained earnings of about \$1.54 million.
- 12. Expenditures.** In the General Fund, expenditures are expected to be about \$2.88 million higher in FY 25 than in FY 24. In the Sewer Fund, the projected increase in expenditures will be about \$2.71 million.
- 13. Pay Increases.** The FY 25 budget includes a two percent (2%) step increase and a two percent (2%) cost-of-living-adjustment (COLA) for employees. The budget also provides for anticipated promotions, longevity, and other pay rate changes in conformance with County policies.
- 14. New positions.** The FY 25 General Fund budget contains two new positions (full-time equivalents or FTEs). One position is a 911 Dispatcher. The other is an employee in the Tax Office. The Sewer Fund adds one position, a Lab Trainee. Two long-vacant positions in Public Works will be eliminated to provide funding for a County Engineer position (established in FY 24). The total number of FTEs increases from 325 to 327.
- 15. Reclassifications and eliminated position.** In the FY 25, a small number positions will be reclassified, a process where the grade of the position is adjusted due to changing job responsibilities or when a pay adjustment is warranted for other reasons. One position will be eliminated in FY 25.
- 16. Grant-Funded positions.** In FY 25, federal COVID relief (ARPA) funds will continue to be used to fund a website administrator position in Information Technology.
- 17. Health insurance.** In FY 25, health insurance costs for active employees represent an expenditure of about \$5.6 million.
- 18. Other Post Employment Benefits (OPEB).** In FY 25, the actuarially calculated contribution for retiree health increased by \$899,038. This was due to changing actuarial assumptions and suboptimal year for fund investments in 2022. The total contribution in FY 25 will be about \$3.29 million. The OPEB plan is about 55.2 percent funded.

- 19. Pension.** Kent County’s employer share for the County’s pension plan will be \$3,911,152 in FY 25. The pension plan is 74.4 percent funded. The FY 25 budget does not include a cost-of-living adjustment for pensioners.
- 20. Training.** The FY 25 budget will provide a major increase to professional development and training. The total expenditure level in FY 24 was about \$50,000. In FY 25, projected investment will be about \$325,000.
- 21. Capital Projects, General Fund.** The largest General Fund projects are the two new EMS Stations planned for construction in Harrington and Frederica. These projects will be funded by federal COVID relief funds (ARPA). Other projects include fleet vehicle replacements, IT upgrades, and facilities improvements.
- 22. Capital Projects, Sewer Fund.** The largest single project underway is the Biosolids Capacity Expansion Project. This project has an estimated cost of over \$36.5 million and is expected to be completed in FY 27. Another major project slated to begin in FY 25 is the Septage Receiving Facility. Septage haulers in north Kent County currently haul to Pump Station 1 in Smyrna. When completed, haulers will have a dedicated facility in north Dover.
- 23. Budget policies.** The County’s budget policies are located in the Policy Manual, Policy 22, Part II, “Budget.” These policies can be found online [here](#).
- 24. Personnel policies.** The County’s personnel policies are located in the County Code, Chapter 68. These policies can be found online [here](#).
- 25. Legal services.** The payment rate for the County Attorney and other legal counsel is set by majority vote of the Levy Court.