



**Kent County Levy Court Workshop
Meeting Notice and Agenda
555 Bay Road , Dover, DE 19901
Caucus - Room 230
Tuesday, April 28, 2026**

FY27 Budget Review Final Summary

6:30 PM, WORKSHOP

Location: Caucus Room

The public is welcome to attend in person, via WebEx, or by phone.

to join via WebEx go to: [https://kentcountyde.webex.com/kentcountyde/j.php?](https://kentcountyde.webex.com/kentcountyde/j.php?MTID=mb5be1b37cbbf8809edf94daf921c9a4b)

[MTID=mb5be1b37cbbf8809edf94daf921c9a4b](https://kentcountyde.webex.com/kentcountyde/j.php?MTID=mb5be1b37cbbf8809edf94daf921c9a4b)

or by phone: 1-408-418-9388; Meeting number (access code): 2342 429 6539; Meeting password: #

CALL TO ORDER

DETERMINATION OF QUORUM

WORKSHOP ITEMS:

FY27 Budget Review Final Summary

DE250 Discussion and Information

PUBLIC COMMENTS

COMMISSIONERS' COMMENTS

EXECUTIVE SESSION, if needed

Immediately following the Workshop,
Caucus Room

For preliminary discussion on site acquisition for a publicly funded capital improvement; legal strategy session regarding collective bargaining; pending or potential litigation; and personnel matters.

Pursuant to 29 Del.C. 10004(b)(2), (4), & (9)

ADJOURN

Posting Info:

Posted: 4/21/26

Revised:

Posted by: L.Tanaka
Time: 6:50PM
Take down: Upon Replacement or on 4/29/26

29 Del.C. §10004(e)(2). The Agenda items as listed may not be considered in sequence. This Agenda is subject to change to include additional items including Executive Sessions or the deletion of items including Executive Sessions, which arise at the time of the meeting.

Summary of General Fund Revenues

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
Taxes				
Property Taxes - Current	14,227,886	14,580,771	14,800,000	14,800,000
Property Taxes - Delinquent	175,245	199,107	190,000	200,000
Library Tax - Current	61	-	-	-
KC Library Tax - Current	312,898	316,577	316,000	328,000
Library Tax - Delinquent	11,772	3,541	-	-
KC Library Tax - Delinquent	292	7,862	3,000	3,200
Suburban Parks-Old Mill-Current	4,863	4,874	4,700	4,800
Suburban Parks-Royal Grant-Current	6,526	6,494	6,200	6,500
Suburban Parks-Eagles Nest-Current	4,298	4,292	4,700	4,300
Suburban Parks-Delinquent	-	56	-	-
Penalty&Interest	99,077	101,121	105,000	102,000
Capitation Tax-Delinquent	9	5	-	-
Real Estate Transfer Tax	8,122,761	9,823,557	8,200,000	8,900,000
Telephone Tax	292,516	270,015	270,000	270,000
Total Tax Revenue	23,258,204	25,318,272	23,899,600	24,618,800
Payment in Lieu of Taxes	9,087	7,433	8,000	8,000
Federal Grants				
Federal Grant	97,284	-	389,000	-
Federal Grant	-	-	-	-
EPO/FEMA Grant	202,801	201,215	182,980	160,000
Federal Grant	18,772	314,963	10,888	-
ARPA Grant	1,570,751	295,822	314,600	-
State Grants				
State of DE Reimbursements	2,653	1,721	-	-
LEPC/SARA State Grant	73,586	75,211	76,800	78,300
Paramedic Grant Special Allocation	1,000,000	-	-	-
State Paramedic Grant	2,441,586	3,693,568	3,369,980	3,388,800
State Grants		5,178	-	-
Library Standards Grant	238,376	245,510	253,398	254,570
State Grants	2,655	(300)	-	-
Total Grants	5,648,463	4,832,888	4,597,646	3,881,670
Fees For Services				
Building Entrance ID Fees	325	325	400	300
Room Rental Fees - Admin Building	2,045	475	500	1,000
Non-Photo ID Fees	6,480	6,990	6,000	6,000
Recorder of Deeds Technology Fees	96,465	104,395	100,000	116,900
Information Technology Fees	863	7,463	2,000	4,600
Total Administration Fees	106,178	119,648	108,900	128,800

Summary of General Fund Revenues

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
Library Fines	1,159	856	1,600	1,600
Library Materials Replacement Fees	650	589	700	700
Library Copy Fees	3,463	3,274	3,600	3,600
Library Room Rental Fees	180	90	100	100
Recreation Fees	134,971	151,591	130,000	130,000
Recreation Refund Fee	250	(95)	250	200
Recreation Center Fees	288,252	276,211	265,000	265,000
Recreation Center Rental Fees	8,998	6,175	3,000	3,000
Recreation CAM Fees	35,443	36,730	32,000	32,000
Park Rental Fees	4,870	7,885	3,000	4,000
Parks Special Programs	16,465	-	-	14,000
Total Community Services Fees	494,700	483,306	439,250	454,200
Tax Mapping Fees	309	134	200	100
Street Addressing Fees	18,745	21,795	17,000	18,000
Inspections&Enforcement Fees	1,934,299	1,926,208	1,400,000	1,500,000
Code Enforcement Fines	960	1,035	1,000	1,000
Manufactured Housing Demo Reimb	6,537	12,930	11,000	11,000
Housing Demolition Reimbursement	64,366	88,321	45,000	45,000
Grass Cutting Reimbursement	29,264	24,883	30,000	30,000
Inspections&Enforcement Lien Admin Fees	3,955	4,245	5,000	5,000
Abandoned Property Grant Reimb	-	310	-	-
Inspections&Enformcement Copy Fees	106	1	-	-
Planning Application Fees	90,752	152,019	90,000	95,000
Planning Maps Fees	-	315	100	100
Planning Forms/Documents Fees	1,020	1,050	600	700
Planning/Zoning Applications Fees	20,770	23,960	19,000	20,000
HOA Administrative Fee	8,095	11,297	8,100	8,100
Stormwater Management Fees	11,162	-	-	-
Planning Copy Fees	10	35	-	-
Total Planning Fees	2,190,350	2,268,538	1,627,000	1,734,000
Paramedic Fees - Special Events	26,964	70,958	27,000	70,000
Dispatch Fees - Special Events	7,682	17,687	8,300	14,000
Public Safety Training Center Fees	2,115	1,800	2,800	2,800
Total Public Safety Fees	36,761	90,445	38,100	86,800
Recorder of Deeds Fees	2,855,008	3,348,457	3,000,000	3,750,200
Recorder of Deeds Copy Fees	9,664	11,095	10,000	15,800
Recorder of Deeds Printer Copy Fees	3,510	3,100	10,000	3,500
Real Estate Transfer Tax Processing Fees	313,636	349,350	325,000	391,300
Local Govt Records Maintenance Fees	9,892	13,373	12,500	15,000
Recorders Maintenance Fees	19,384	20,972	20,000	23,500
State Document Fees	(237)	13,493	12,500	15,100
Deeds Internet Fees	63,799	82,036	70,000	91,900
Total Recorder of Deeds Fees	3,274,657	3,841,876	3,460,000	4,306,300

Summary of General Fund Revenues

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
Register of Wills Fees	1,024,955	982,565	1,000,000	1,000,000
Wills Advertising Reimbursements	20,615	20,930	20,000	20,000
Wills Copy Fees	5,075	3,158	5,000	5,000
Total Register of Wills Fees	1,050,645	1,006,653	1,025,000	1,025,000
Sheriff Civil Fees	182,085	251,562	200,000	220,000
Sheriff Monitions/Auction Fees	21,000	19,386	19,000	19,000
Sheriff Fee on Sale	676,850	388,374	600,000	500,000
Sheriff Copy Fees	107	126	100	100
Total Sheriff Fees	880,042	659,448	819,100	739,100
Clerk of the Peace Fees	72,383	94,950	78,000	78,000
Marriage Ceremony Fees	21,175	29,325	22,000	24,000
Total Clerk of the Peace Fees	93,558	124,275	100,000	102,000
IRB Finance Fee	21,200	-	-	-
DPACE Fee	-	-	-	-
Manufactured Housing Letter Fee	14,400	14,240	15,000	12,000
Return Check Fees	2,100	2,325	2,000	4,000
Monitions Expenses Reimbursements	44,178	47,705	45,000	40,000
County Monitions Fees	79,029	87,658	110,000	90,000
Assessment Office Fees	189	370	300	400
Total Finance Fees	161,096	152,298	172,300	146,400
Total Fees for Services	8,287,986	8,746,487	7,789,650	8,722,600
Rental Income				
EEDC Rental Space	225	-	-	-
911 Center	17,386	17,386	35,000	35,000
CDBG	5,800	5,800	5,800	5,800
Total Rental Income	23,411	23,186	40,800	40,800
Employee Pension Withholding	-	-		-
Interest Income	3,524,694	3,311,627	3,300,000	3,000,000
Other Revenues	78,990	115,298	55,694	51,000
TOTAL OPERATING REVENUE	40,830,835	42,355,191	39,691,390	40,322,870
Restricted Income				
APFO EMS	8,146	8,346	-	-
Payment in Lieu - Recreation	-	-	-	-
Interest - APFO	1,181	1,386	-	-
Interest - Payment in Lieu - Recreation	4,186	4,671	-	-
Total Restricted Income	13,513	14,403	-	-
Appropriated Reserves				
Beginning Balance Transfer			115,430	
Appropriated Fund Balance			4,063,720	5,870,721
Total Appropriated Reserves	-	-	4,179,150	5,870,721
Total Revenues	40,844,349	42,369,594	43,870,540	46,193,591

Summary of General Fund Expenditures

Expenditure Description	Actual FY 2024	Actual 2025	FY Adopted FY 2026	Amended FY 2026	Proposed FY 2027
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,618,906	1,937,244	2,170,640	2,319,019	2,160,740
Economic Development	53,813	55,190	70,950	70,950	71,700
Emerging Enterprise Development Center	9,013	-	-	-	-
Information Technology	2,300,019	2,495,577	2,620,940	2,620,940	2,616,810
Human Resources	643,830	724,536	815,040	855,040	765,140
Facilities Management	1,020,297	1,119,210	1,345,100	1,345,100	1,345,532
Legal Services	96,951	101,289	120,000	120,000	250,000
Total Administration	5,742,829	6,433,046	7,142,670	7,331,049	7,209,922
Finance Department					
Finance Administration	571,302	554,454	570,430	570,430	590,730
Accounting Services	1,524,666	1,420,583	1,629,120	1,629,120	1,673,704
Tax Section	1,271,577	1,410,929	1,562,950	1,562,950	1,434,650
Assessment Division	1,898,975	2,024,818	2,166,100	2,166,100	2,206,950
Total Finance	5,266,520	5,410,784	5,928,600	5,928,600	5,906,034
Community Services					
Community Services Administration	408,683	405,098	432,630	432,630	452,624
Library Services	1,864,065	832,195	907,350	907,350	907,936
Library Standards Grant	229,646	254,963	272,010	287,324	254,570
Recreation	1,676,177	1,758,909	1,912,250	1,913,694	1,897,812
Parks	1,152,319	1,211,277	1,295,180	1,303,311	1,326,730
Suburban Parks	15,243	15,287	15,600	15,600	15,600
Total Community Services	5,346,134	4,477,729	4,835,020	4,859,909	4,855,272
Planning Services					
Planning Services Administration	568,364	602,560	643,880	643,880	649,930
Geographic Information Systems	657,632	727,782	813,930	813,930	842,430
Inspections & Enforcement	2,383,199	2,540,499	2,853,740	2,853,740	2,809,040
Planning Division	1,787,242	1,776,886	2,001,050	2,001,050	2,065,750
Total Planning Services	5,396,438	5,647,727	6,312,600	6,312,600	6,367,150
Public Safety					
Public Safety Administration	205,658	116,733	126,060	126,060	127,114
Emergency Communications	4,030,391	4,427,208	4,696,510	4,696,510	4,834,558
Mobile Command Center	24,974	34,527	42,400	42,400	47,600
Emergency Medical Services	8,113,168	8,956,086	9,997,010	10,397,010	10,760,426
EMS - Special Event & Non-Reimbursable Costs	1,143,712	1,048,197	1,105,940	1,119,214	1,091,640
EMS Special Grant Funds-Special Projects	-	78,391		10,888	
Emergency Medical Services - Training Center	-	1,090			-
Emergency Management - EMPG	352,252	397,712	394,290	426,904	433,582
Emergency Management - LEPC	71,686	80,057	93,710	93,710	93,710
Total Public Safety	13,941,840	15,140,001	16,455,920	16,912,696	17,388,630
Row Offices					
Clerk of the Peace	340,550	339,150	390,930	390,930	392,680
Recorder of Deeds	782,024	883,757	979,150	979,150	949,750
Register of Wills	644,836	763,219	818,250	818,250	836,450
Sheriff	936,845	1,019,411	1,051,370	1,051,370	1,062,070
Total Row Offices	2,704,255	3,005,537	3,239,700	3,239,700	3,240,950

Expenditure Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Amended FY 2026	Proposed FY 2027
Special Grants and Programs					
Building Security	109,173	128,226	120,000	120,000	135,000
Open Space Preservation	-	600,000	100,000	100,000	100,000
Dog Control Support	685,324	764,108	787,030	787,030	810,700
Volunteer Fire Companies	1,115,000	1,215,000	1,315,000	1,315,000	1,515,000
Community Service Grants	462,840	440,793	430,000	448,443	454,293
Total Special Grants and Programs	2,372,337	3,148,127	2,752,030	2,770,473	3,014,993
Other Expenditures					
Contingency			1,000,000	553,178	1,000,000
Interest Expenses	286,394		204,120	204,120	307,500
Debt Retirement	387,174	675,214	540,000	540,000	362,600
Benefit to Retirees	65,053	69,724	70,000	70,000	70,000
Vehicle Tracking					26,400
FY27 Pension Contribution(dif between FY26&FY27)	-				58,400
FY27 OPEB Contribution(Dif Between FY26 & FY27)	-				-
PPA's					99,800
COLA					508,200
Medical Insurance Increase	-				246,800
Total Other Expenditures	738,621	744,938	1,814,120	1,367,298	2,679,700
Total Unrestricted Funds	41,508,974	44,007,889	48,480,660	48,722,325	50,662,651
Less: Indirect Cost Allocation	(7,856,588)	(8,452,218)	(9,391,060)	(9,391,060)	(9,391,060)
Total Operating Expenditures	33,652,386	35,555,671	39,089,600	39,331,265	41,271,591
Operating Transfers Out:					
CDBG	561,550	557,636	613,475	613,475	560,000
Capital Projects Fund	326,550	5,012,410	3,925,800	3,925,800	4,362,000
Total Operating Transfers	888,100	5,570,046	4,539,275	4,539,275	4,922,000
Total Expenditures	34,540,486	41,125,717	43,628,875	43,870,540	46,193,591



DIRECTOR OF ADMINISTRATION

April 23, 2026

TO: Levy Court Commissioners

Via: Kevin Sipple, County Administrator

FROM: Joel Gartner, Director of Administration

RE: Kent County Levy Court Celebrates the 250th Anniversary of American Independence

The United States of America celebrates its 250th anniversary by celebrating the signing of the Declaration of Independence on July 4, 2026. Planned events for the Kent County Levy Court include an employee appreciation picnic and a Levy Court business meeting on June 23, 2026 at 7:00 p.m. in the Old State House.

Tentative Sequence of Events (Tuesday, June 23, 2026)

11:00 a.m. to 3:00 p.m.	County Offices CLOSED	Pending approval
11:00 a.m. to 12:00 p.m.	CRASE (Civil Response to Active Shooter Event) training	Session 1 Levy Court Chambers
	RAVE notification orientation	
12:00 p.m. to 2:00 p.m.	Lunch (served by Felton Volunteer Fire Company)	Facilities Loading Area
	Delaware Choral Society ensemble performance	2d Floor Rotunda
	Team building / board games	Room 221
	Employee engagement (displays / decorations)	Administrative Complex
2:00 p.m. to 3:00 p.m.	CRASE (Civil Response to Active Shooter Event) training	Session 2 Levy Court Chambers
	RAVE notification orientation	

NOTES:

1. CRASE / RAVE training provided by certified instructors from Public Safety. Duration ~1 hour. Will be recorded for any employee unable to make either Session 1 or 2 in person.
2. Picnic provided to employees. Employees will be invited to tour 250th displays throughout the Complex and eat together in Conference Room 220.
3. Business meeting includes normal introduction procedures (roll call, invocation, Pledge of Allegiance), recitation of the Declaration of Independence and resolution commemorating the 250th Anniversary of the signing of that document. After meeting is adjourned, move to The Green for town crier announcements and photo opportunities.