KENT COUNTY LEVY COURT
Dover, DE 19901 (302) 744-2300
www.kentcountyde.gov

Kent County Levy Court Workshop
Meeting Notice and Agenda
555 Bay Road , Dover, DE 19901
Caucus - Room 230
Tuesday, April 7, 2026

6:00 PM, WORKSHOP

Join the Meeting:
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?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:
1. Ordinance LC26-03 - Chapter 187, Subdivision and Land Development related to central water service and permitted density outside the Growth Zone Overlay District
2. FY27 Proposed Facilities Budget
3. FY27 Proposed Community Services Budget
4. County Administrator's Proposed '27 Fiscal Budget

PUBLIC COMMENTS

COMMISSIONERS' COMMENTS

Executive Session
Following the Workshop, if needed
Caucus Room

For preliminary discussion on site acquisition for a publicly funded capital improvement; legal strategy session regarding collective bargaining or pending or potential litigation; and personnel matters pursuant to 29 Del.C. 10004(b)(2), (4), & (9).

ADJOURN

Posting Info:

Posted: 3/31/26

Revised: **4/1/26
Posted by: L. Tanaka
Time: 5:15pm
Take down: Upon Replacement or on 4/8/26

***In accordance with Kent County Policy Manual Section 22-5, the agenda is amended to include the County Administrator's annual proposed budget presentation (Item 4).*

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.

MEMORANDUM

KENT COUNTY DEPARTMENT OF
PLANNING SERVICES
555 BAY ROAD
DOVER, DELAWARE 19901

TO: Levy Court Commissioners

CC: Kevin Sipple, County Administrator

FROM: Sarah E. Keifer, Director, Department of Planning Services

DATE: April1, 2026

SUBJECT: LC26-03 Water Supply Facilities

Attached, please find draft ordinance LC26-03 Water Supply Facilities. In reviewing Chapter 187, Subdivision and Land Development staff discovered inconsistencies between Table X-1 Water Supply Facilities and X-2 Sanitary Sewer Requirements. When originally adopted, the tables were aligned and both included the third row for development outside the growth zone and low density. Then in 2008, Table X-2 was amended to effectively combine the second and third rows. Unfortunately, Table X-1 was not updated which has resulted in some confusion as developers are considering new projects.

This amendment combines the second and third rows, requires central water with fire protection, and better aligns with Table X-2. This item is scheduled for workshop on April 7, 2026. Please feel free to contact me with any questions in advance of the meeting.

Thank you.

INTRODUCED BY: Jeffrey W. Hall
DATE INTRODUCED:
PUBLIC HEARING DATE:
PUBLIC HEARING TIME: 7:00 p.m.
ADOPTION DATE: _____
EFFECTIVE DATE: Upon Adoption

Ordinance LC26-03
Water Supply Facilities

An Ordinance to amend Kent County Code, Vol. II, Chapter 187, Subdivision and Land Development, as amended by revising Article X – Required Improvements, § 187-53 Minimum requirements, Item C. Water supply facilities in order align the provisions of Table X-1 Water Supply Facilities with Table X-2 Sanitary Sewer Requirements and require central water service with fire protection for all major subdivisions with 11 or more lots.

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

Section 1. That the Kent County Code, Vol. II, Chapter 187, Subdivision and Land Development, as amended by revising Article X – Required Improvements, § 187-53 Minimum requirements, Item C. Water supply facilities is hereby amended by deleting the bracketed language shown with strike through marks and adding the following underlined language:

C Water supply facilities.

(1) Subdivisions requiring a public water supply under the rules and regulations of the State Department of Natural Resources and Environmental Control (DNREC), the Office of the State Fire Marshal, the Department of Health and Social Services (DHSS), or the County as enumerated in Table X-1 below shall be provided with a community water supply and distribution system. The source of supply may be municipal or private.

(2) The supply, treatment, and distribution system for the subdivision shall meet the standards of the utility and the applicable standards of the respective state agencies having jurisdiction.

(3) Individual on-site wells must be permitted and installed in accordance with DNREC requirements. All public wells located in a development [~~should~~]-shall be at least 150 feet away from the outside boundary of the subdivision.

(4) Water supply facilities for both minor and major subdivisions shall be required according to Table X-1 below.

TABLE X-1

Water Supply Facilities

Location of Subdivision	1 to 10 lots or DUs	11 to 25 lots or DUs	**26 to 50 lots or DUs**	51 or more lots or DUs

Inside of growth zone	On-site well until central water is available	Central water system with fire protection		Central water system with fire protection
Outside of growth zone	On-site well permitted; 1 DU per 1 acre; minimum lot size of 1 acre.[1]	Central water system with fire protection; 1 DU per 2 acres; minimum lot size of 2 acres.[1]	Central water system with fire protection; 1 DU per 3 acres; minimum lot size of 3 acres.[1]	Central water system with fire protection; 1 DU per 4 acres; minimum lot size of 4 acres.[1]
[~~Outside of growth zone and low density~~]	[~~On-site well; 1 DU per 1 acre with a +/- 25% variation in lot size~~]	[~~On-site wells; 1 DU per 2 acres with a +/- 25% variation in lot size~~]		[~~On-site wells; 1 DU per 4 acres with a +/- 25% variation in lot size~~]
Notes: DU=Dwelling Unit				
[1]Minimum lot size may be reduced to 1/2 acre as part of a cluster subdivision with the approval of Levy Court.				

Section 3. Severability.

The provisions of this Ordinance are severable and if any of its provisions or any sentence, clause, or paragraph or the application thereof to any person or circumstance shall be held unconstitutional or violative of the Laws of the State of Delaware by any court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions which can be given effect without the invalid provision or application.

Section 4. Effective Date.

This Ordinance shall be effective upon the date of adoption. Valid applications for which a pre-application meeting has been conducted and formal preliminary plan submission has been paid for and accepted by the Department of Planning Services prior to the effective date shall be exempt from this ordinance.

ADOPTED BY THE LEVY COURT OF KENT COUNTY, DELAWARE

_____
President, Kent County Levy Court

This _____ day of _____, 20__

ATTEST: _____
Clerk of the Peace

Synopsis: This ordinance aligns the provisions of Table X-1 Water Supply Facilities with Table X-2 Sanitary Sewer Requirements and requires central water service with fire protection for all major subdivisions with 11 or more lots.

Department Name Facilities Management
Department Number 5410
Fiscal Year **2027**

G/L Account Name	FY 2025 Actual	FY 2026 Amended	FY 2027 Dept Head Request	FY 2027 Cnty Admin Approved	FY 2027 Levy Court Approved	Comments Budget Review	
TOTAL SALARIES FAC MNGMT	516,171	502,000	511,632	511,632	-		1.92%
TOTAL BENEFITS FAC MNGMT	510,397	447,700	448,400	448,400	-		0.16%
TOTAL PERSONNEL OTHER FAC MNG	(326,616)	(117,600)	(117,600)	(117,600)	-		0.00%
TOTAL TRAVEL FAC MNGMT	-	-	-	-	-		
TOTAL OPERATING INS FAC MNGMT	87,546	96,500	96,500	96,500	-		0.00%
TOTAL OFFICE EXPENSES FAC MNG	1,226	1,600	1,400	1,400	-		-12.50%
TOTAL FURN/EQUIP FAC MNG	14,628	17,800	17,600	17,600	-		-1.12%
TOTAL CNTRCTL/CNSLT FAC MNG	15,601	19,000	20,500	20,500	-		7.89%
TOTAL TRAINING FAC MNGMNT	825	11,000	5,000	5,000	-		-54.55%
TOTAL LEGAL FAC MNGMNT	98	-	-	-	-		
TOTAL OPERATING SUPPLIES FAC MNG	23,408	31,700	41,200	27,700	-		-12.62%
TOTAL UTILITIES FAC MNGMNT	178,214	221,900	221,900	221,900	-		0.00%
TOTAL RENT FAC MNGMT	219	300	300	300	-		0.00%
TOTAL MAINT EXP FAC MNGMNT	87,143	98,500	100,600	100,600	-		2.13%
TOTAL VEHICLE EXP FAC MNGMT	8,747	12,700	9,600	9,600	-		-24.41%
TOTAL PROJECT EXP FAC MNGMT	-	-	-	-	-		
TOTAL MISC EXP FAC MNGMT	1,602	2,000	2,000	2,000	-		0.00%
	1,119,210	1,345,100	1,359,032	1,345,532	-		0.03%

Department Name Community Services Admin
Department Number 4299
Fiscal Year **2027**

G/L Account Name	FY 2025 Actual	FY 2026 Amended	FY 2027 Dept Head Request	FY 2027 Cnty Admin Approved	FY 2027 Levy Court Approved	Comments Budget Review	
TOTAL SALARIES COMM SVC ADMN	225,941	238,900	244,194	244,194	-		2.22%
TOTAL BENEFITS COMM SVC ADMN	145,058	151,730	152,130	152,130	-		0.26%
TOTAL PERSONNEL OTHER COMM SVC ADMN	-	-	-	-	-		#DIV/0!
TOTAL TRAVEL COMM SVC ADMN	-	-	1,800	1,800	-		#DIV/0!
TOTAL OPERATING INS COMM SVC ADMN	1,769	2,100	2,100	2,100	-		0.00%
TOTAL INDIRECTS COMM SVC ADMN	30,968	33,800	33,800	33,800	-		0.00%
TOTAL OFFICE EXPENSES COMM SVC ADMN	187	1,200	1,300	1,300	-		8.33%
TOTAL FURN/EQUIP COMM SVC ADMN	-	300	13,300	13,300	-		4333.33%
TOTAL CNTRCTL/CNSLT COMM SVC ADMN	-	-	-	-	-		#DIV/0!
TOTAL TRAINING COMM SVC ADMN	560	2,000	2,000	1,500	-		-25.00%
TOTAL LEGAL COMM SVC ADMN	-	-	-	-	-		#DIV/0!
TOTAL OPERATING SUPPLIES COMM SVC AD	-	-	-	-	-		#DIV/0!
TOTAL UTILITIES COMM SVC ADMN	553	600	600	600	-		0.00%
TOTAL MAINT EXP COMM SVC ADMN	-	1,300	300	1,200	-		-7.69%
TOTAL VEHICLE EXP COMM SVC ADMN	-	200	200	200	-		0.00%
TOTAL PROJECT EXP COMM SVC ADMN	-	-	-	-	-		#DIV/0!
TOTAL OUTREACH/CMNTY EXP CS ADMN	-	200	200	200	-		0.00%
TOTAL MISC EXP COMM SVC ADMN	63	300	300	300	-		0.00%
	405,098	432,630	452,224	452,624	-		4.62%

Department Name	**Parks**
Department Number	**4292**
Fiscal Year	**2027**

G/L Account Name	FY 2025 Actual	FY 2026 Amended	FY 2027 Dept Head Request	FY 2027 Cnty Admin Approved	FY 2027 Levy Court Approved	Comments Budget Review	
TOTAL SALARIES PARKS	492,998	526,200	538,850	534,750	-		1.62%
TOTAL BENEFITS PARKS	370,961	374,380	375,380	375,080	-		0.19%
TOTAL PERSONNEL OTHER PARKS	(9,200)	(10,000)	(10,000)	(10,000)	-		0.00%
TOTAL TRAVEL PARKS	-	-	8,200	8,200	-		#DIV/0!
TOTAL OPERATING INSURANCES PARKS	22,766	24,900	24,900	24,900	-		0.00%
TOTAL INDIRECTS PARKS	174,105	183,300	183,300	183,300	-		0.00%
TOTAL OFFICE EXPENSES PARKS	1,860	2,800	2,400	2,400	-		-14.29%
TOTAL FURN/EQUIP PARKS	3,559	8,400	6,800	6,800	-		-19.05%
TOTAL CNTRCTL/CNSLT PARKS	11,670	15,400	14,000	13,000	-		-15.58%
TOTAL TRAINING PARKS	2,072	4,000	3,800	3,700	-		-7.50%
TOTAL LEGAL PARKS	644	1,200	1,200	1,200	-		0.00%
TOTAL OPERATING SUPPLIES PARKS	22,844	30,200	31,500	31,500	-		4.30%
TOTAL UTILITIES PARKS	40,386	44,500	46,900	46,900	-		5.39%
TOTAL RENT PARKS	155	2,000	3,000	3,000	-		50.00%
TOTAL MAINT EXP PARKS	63,921	53,900	53,800	53,800	-		-0.19%
TOTAL VEHICLE EXP PARKS	16,303	29,300	29,500	29,500	-		0.68%
TOTAL PROJECT EXP PARKS	675	4,500	4,500	4,500	-		0.00%
TOTAL CONTINGENCY PARKS	(4,600)	-	-	-	-		#DIV/0!
TOTAL MISC EXP PARKS	158	8,331	14,200	14,200	-		70.45%
	1,211,277	1,303,311	1,332,230	1,326,730	-		1.80%

Department Name Recreation
Department Number 4290
Fiscal Year 2027

G/L Account Name	FY 2025 Actual	FY 2026 Amended	FY 2027 Dept Head Request	FY 2027 Cnty Admin Approved	FY 2027 Levy Court Approved	Comments Budget Review	
TOTAL SALARIES RECREATION	463,763	527,000	535,362	535,362	-		1.59%
TOTAL BENEFITS RECREATION	285,815	337,850	338,450	338,450	-		0.18%
TOTAL PERSONNEL OTHER RECREATION	136,229	-	-	-	-		
TOTAL TRAVEL RECREATION	-	-	7,200	6,700	-		
TOTAL OPERATING INS RECREATION	29,181	32,000	32,000	32,000	-		0.00%
TOTAL INDIRECTS RECREATION	270,282	311,000	311,000	311,000	-		0.00%
TOTAL OFFICE EXPENSES RECREATION	3,048	3,100	3,400	3,400	-		9.68%
TOTAL FURN/EQUIP RECREATION	6,293	17,800	21,200	21,200	-		19.10%
TOTAL CNTRCTL/CNSLT RECREATION	387,546	452,800	412,300	412,300	-		-8.94%
TOTAL TRAINING RECREATION	950	3,000	2,300	1,800	-		-40.00%
TOTAL HR EMPLYMNT EXP RECREATION	1,414	1,200	1,500	1,500	-		25.00%
TOTAL LEGAL RECREATION	637	500	500	500	-		0.00%
TOTAL OPERATING SUPPLIES RECREATION	43,588	58,900	53,700	51,100	-		-13.24%
TOTAL UTILITIES RECREATION	87,324	94,800	103,600	103,300	-		8.97%
TOTAL RENT RECREATION	5,620	14,600	15,100	15,100	-		3.42%
TOTAL MAINT EXP RECREATION	35,642	56,200	59,700	62,600	-		11.39%
TOTAL VEHICLE EXPENSES RECREATION	495	1,300	1,300	1,300	-		0.00%
TOTAL PROJECT EXP RECREATION	-	-	-	-	-		
TOTAL CONTINGENCY RECREATION	-	-	-	-	-		
TOTAL MISC EXP RECREATION	1,082	944	200	200	-		-78.81%
	1,758,909	1,912,994	1,898,812	1,897,812	-		-0.79%

Department Name	**Community Services - Suburban Park**
Department Number	**10430115:10430315**
Fiscal Year	**2027**

G/L Account Name	FY 2025 Actual	FY 2026 Amended	Dept Head Request	Cnty Admin Approved	FY 2027 Levy Court Approved	FY 2027 Comments Budget Review	
TOTAL PERSONNEL OTHER SUBURBAN PRKS	9,200	10,000	10,000	10,000	-		0.00%
TOTAL INDIRECTS SUBURBAN PARKS	1,487	1,500	1,500	1,500	-		0.00%
TOTAL OPERATING SUPPLIES SUBRBN PRKS	2,500	2,000	2,000	2,000	-		0.00%
TOTAL MAINT EXP SUBURBAN PARKS	1,300	1,300	1,300	1,300	-		0.00%
TOTAL VEHICLES EXP SUBURBAN PARKS	800	800	800	800	-		0.00%
GRAND TOTAL	15,287	15,600	15,600	15,600	-		0.00%

Department Name Library
Department Number 5900
Fiscal Year 2027

G/L Account Name	FY 2025 Actual	FY 2026 Amended	FY 2027 Dept Head Request	FY 2027 Cnty Admin Approved	FY 2027 Levy Court Approved	Comments Budget Review	
TOTAL SALARIES LIBRARY	281,440	297,300	302,986	302,986	-		1.91%
TOTAL BENEFITS LIBRARY	212,921	221,550	221,950	221,950	-		0.18%
TOTAL PERSONNEL OTHER LIBRARY	60,437	58,800	58,800	58,800	-		0.00%
TOTAL TRAVEL LIBRARY	-	-	-	-	-		#DIV/0!
TOTAL OPERATING INS LIBRARY	13,199	14,500	14,500	14,500	-		0.00%
TOTAL INDIRECTS LIBRARY	156,083	170,100	170,100	170,100	-		0.00%
TOTAL OFFICE EXPENSES LIBRARY	4,140	6,900	8,700	8,700	-		26.09%
TOTAL FURN/EQUIP LIBRARY	16,509	10,200	11,000	11,000	-		7.84%
TOTAL CNTRCTL/CNSLT LIBRARY	5,542	17,700	104,900	10,900	-		-38.42%
TOTAL TRAINING LIBRARY	258	3,800	2,700	2,700	-		-28.95%
TOTAL LEGAL LIBRARY	196	500	500	500	-		0.00%
TOTAL OPERATING SUPPLIES LIBRARY	2,375	6,000	4,800	4,800	-		-20.00%
TOTAL UTILITIES LIBRARY	37,681	43,300	44,800	44,800	-		3.46%
TOTAL MAINT EXP LIBRARY	19,578	32,900	32,200	32,100	-		-2.43%
TOTAL VEHICLE EXP LIBRARY	275	100	1,900	1,900	-		1800.00%
TOTAL PROJECT EXP LIBRARY	21,278	22,700	21,200	21,200	-		-6.61%
TOTAL MISC EXP LIBRARY	284	1,000	1,000	1,000	-		0.00%
TOTAL RECIPROCAL BORROWING	-	-	-	-	-		#DIV/0!
	832,195	907,350	1,002,036	907,936	-		0.06%

Department Name **Library Standards Grant**
Department Number **5930**
Fiscal Year **2027**

G/L Account Name	FY 2025 Actual	FY 2026 Amended	FY 2027 Dept Head Request	FY 2027 Cnty Admin Approved	FY 2027 Levy Court Approved	Comments Budget Review	
TOTAL SALARIES LIBRARY STANDARDS	115,760	96,667	91,660	91,660	-		-5.18%
TOTAL BENEFITS LIBRARY STANDARDS	46,422	45,867	43,010	43,010	-		-6.23%
TOTAL PERSONNEL OTHER LIBR STNDRDS	-	-	-	-	-		#DIV/0!
TOTAL TRAVEL LIBRARY STANDARDS	396	3,000	6,500	6,500	-		116.64%
TOTAL OPERATING INS LIBRARY STANDARD	-	-	-	-	-		#DIV/0!
TOTAL INDIRECTS LIBRARY STANDARDS	-	-	-	-	-		#DIV/0!
TOTAL OPERATING SUPPLIES LIB STNDRDS	163	8,203	3,200	3,200	-		-60.99%
TOTAL FURN/EQUIP LIBRARY STNDRDS	6,934	14,016	9,300	9,300	-		-33.65%
TOTAL CNTRCTL/CNSLT LIBRARY STNDRDS	22,018	4,604	400	400	-		-91.31%
TOTAL TRAINING LIBRARY STANDARDS	1,530	6,170	1,500	1,500	-		-75.69%
TOTAL OPER SUPPLIES LIBRARY STNDRD	50,903	77,154	69,000	69,000	-		-10.57%
TOTAL UTILITIES LIBRARY STANDARDS	-	-	-	-	-		#DIV/0!
TOTAL MAINT EXP LIBRARY STANDARDS	-	-	-	-	-		#DIV/0!
TOTAL VEHICLE EXP LIBRARY STANDARDS	2,920	7,005	7,000	7,000	-		-0.08%
TOTAL PROJECT EXP LIBRARY STNDRD	-	-	-	-	-		#DIV/0!
TOTAL OUTREACH/CMMNTY EXP LIB STNDRD	7,919	23,986	23,000	23,000	-		-4.11%
TOTAL MISC EXP LIBRARY STANDARDS	-	650	-	-	-		-100.00%
	254,963	287,324	254,570	254,570	-		-11.40%

MEMO

DATE: April 2, 2026

TO: Kevin Sipple, County Administrator

CC: Levy Court Commissioners

FROM: Jeremy Sheppard, Director

RE: Punch Card Fee Proposal

On Tuesday, April 7, 2026, I will attend the Levy Court workshop to present a proposal regarding an increase to the Drop-In Punch Card fee used at the Kent County Recreation Center.

The punch card allows patrons to access drop-in programming at the Rec Center, including pickleball, basketball, and occasional soccer and volleyball sessions. The card currently costs $20 and includes 10 punches, effectively setting the per-visit rate at $2.

The most recent adjustment to the punch card fee occurred in 2019, when the price was raised from $10 to $20.

The majority of punch card users are pickleball participants attending morning and weekend sessions.

Staff are requesting Levy Court approval to increase the punch card fee by $5, bringing the total cost to $25 per card, or $2.50 per punch. This increase will help generate additional revenue for the Rec Center in the coming years while still offering patrons a rate significantly lower than private club prices.

FY 2027 County Administrator Budget

TABLE OF CONTENTS

Mission **4**
Kent County Services **5**
Election District Map **6**
Overview **7**
Budget Narrative 8
Budget Process 12
General Fund **13**
Summary of General Fund Revenues 14
Summary of General Fund Expenditures 18
Department of Administration 20
General Administration 25
Economic Development 27
Information Technology 28
Human Resources 30
Facilities Management 32
Legal 33
Department of Finance 34
Finance Administration 38
Accounting Services 39
Tax Section 41
Assessment Division 43
Department of Community Services 45
Community Services Administration 51
Library Services 52
Library Standards Grant 54
Recreation 55
Parks 57
Suburban Parks 59
Department of Planning Services 60
Planning Services Administration 64
Geographic Information Systems 65
Inspections & Enforcement 67
Planning 69
Department of Public Safety 71
Public Safety Administration 77
Emergency Communications 78
Emergency Medical Services 82
Emergency Management 87
Row Office - Clerk of the Peace 94
Transcription Services 96
Fee-based Services 97
Row Office - Recorder of Deeds 98
Row Office - Register of Wills 101

Row Office - Sheriff 103
Special Grants & Programs **105**
Community Service Grant Awards **106**
Indirect Cost Centers **110**
Special Revenue Grant Funds **111**
General Fund Capital Projects **112**
AeroPark **116**
Sewer Fund (SAB book) **117**
Landfill **159**
Street Light Fund **161**
Trash Collection Fund **164**
Stormwater Maintenance Districts **167**

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 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

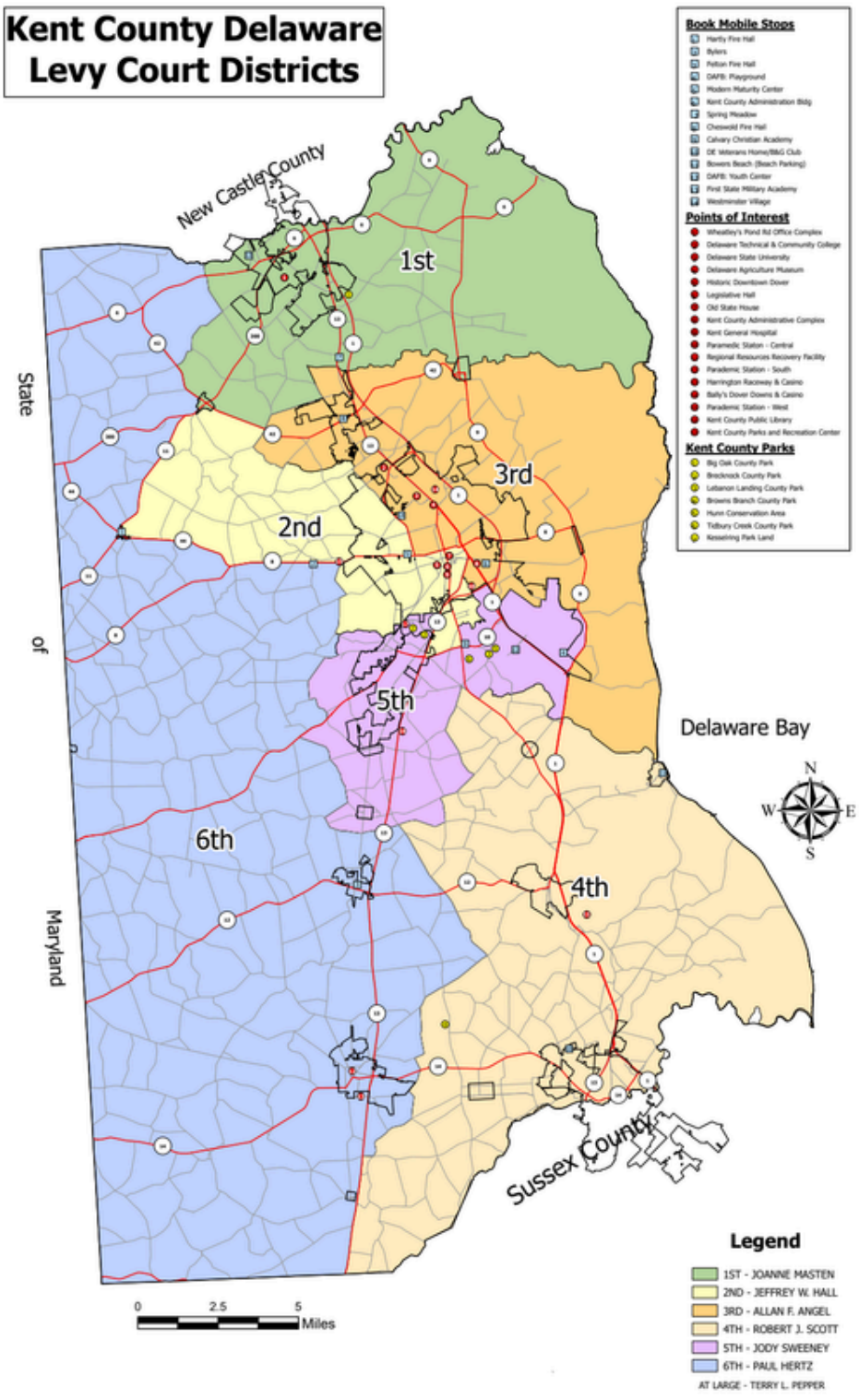
First is the requirement of County government to meet the statutory requirements of the Delaware Constitution and the Delaware Code. These requirements are as follows:

- Building construction permits and inspection
- Commissioner oversight and general administration
- Court support services
    - Subpeona services
- 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
- Human Resources
- Community Services

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


Kent County Delaware
Levy Court Districts
Book Mobile Stops
Points of Interest
Kent County Parks
New Castle County
1st
2nd
3rd
4th
5th
6th
State of Maryland
Delaware Bay
Sussex County
N
W
E
S
0
2.5
5
Miles
Legend
1ST - JOANNE MASTEN
2ND - JEFFREY W. HALL
3RD - ALLAN F. ANGEL
4TH - ROBERT J. SCOTT
5TH - JODY SWEENEY
6TH - PAUL HERTZ
AT LARGE - TERRY L. PEPPER

Kent County, Delaware - Overview

General Information

Kent County has a population estimated to be 194,786 in the year 2025. 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. The 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 the State capital and 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. The 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 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 powers.

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.

FY 2027 Budget Narrative-DRAFT

Needs to be updated for FY27

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 5100-5190 or 5200-5250 or 5300-5900 groups without the 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 5375-5390 may be encumbered for equipment unless said purchase was detailed in the department's approved budget request. An exception request may be submitted to the County Administrator for approval. The exception request must give details regarding the need for the requested alternative,
4. The County Administrator may approve intra-fund transfers of up to 5 percent annum. Budget amendments exceeding these conditions shall be referred to Levy Court. The required forms are available on the Levy Court channel on Teams 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, HIPPA, 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 Human Resources Office and/or the Employment & Human Resources page of 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 when 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 costs, 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 should use the County vehicle for such County business or receive the lower GSA reimbursement rate. The GSA rate in effect as of July 1, 2026, shall be used as the rate for reimbursement for the first six months of the County's 2027 fiscal year and the GSA rate in effect as of January 1, 2027, 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 Human Resources Director. Employees are paid every two weeks on Friday. If the normal payday is a holiday, then payday is on the workday before the 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 except for Kent County approved holidays and emergency closings.
12. The successor collective bargaining agreement approved by the members of CWA Local 13101, which represents members of the bargaining unit located at Kent County Regional Resource Recovery Facility, and Levy Court, on December 20, 2022, will expire during fiscal year 2027 on December 31, 2026.
13. The successor collective bargaining agreement, approved on December 9, 2025, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court, will be in effect for the period from July 1, 2025, until June 30, 2030.

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 50 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 12:00 a.m. and no later than 8:00 a.m.) shall receive a shift differential of 75 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour or 14-hour shift should receive a shift differential of $1.00 per hour for hours physically worked during the second shift (between 6:00 p.m. or 7:00 p.m. and 7:00 a.m. or 8:00 a.m.) No shift differential is paid when an employee is absent from work. A different rate and 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 as follows:
    a. Information Technology and Facilities Managment - $150 for each week assigned.
    b. Emergency Communications Division (non-salaried employees) - $40 for each day assigned, 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.
    c. A different rate may apply to members of a collective bargaining unit.
16. Any elected County officers, including members of Levy Court and Row Officers, shall receive an annual salary of $37,994, 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 a 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 by 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 7/1/2025, 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 rates, 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 will be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2025, 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 Part 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. This Adopted Budget reflects the Fiscal Year 2026 recommendation of $4,539,411, based on the annual actuarial valuation report by Milliman Inc., in compliance with GASB 67/68, to the Kent County Employee Pension Fund for Fiscal Year 2026. The budgeted General Fund portion of the Fiscal Year 2026 pension contribution is $3,518,044 and the budgeted Sewer Fund portion is $1,021,367. 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. This Adopted Budget reflects the Fiscal Year 2026 recommendation of $3,431,497 based on the biennial actuarial valuation report by Milliman, Inc., in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2026. The budgeted General Fund contribution for Fiscal Year 2026 is $2,673,529 and the budgeted Sewer Fund contribution is $757,968.
22. Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustment 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. Effective July 1, 2025, all classified and unclassified employees shall receive a two percent (2%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the two percent (2%) cost-of-living adjustment. Said increase to hourly and annual rates will be applied in a manner consistent with the personnel ordinance and payroll software capabilities.
24. Retirees will receive a two percent (2%) cost-of-living adjustment in Fiscal Year 2026.
25. Effective July 1, 2026, 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.
26. Salaries have been budgeted for temporary, part-time, contracted, hourly, and seasonal employees. Wages for such employees shall be determined by the Department Head, in consultation with the Human Resources Director and the County Administrator. Such employees shall not work more than 25 hours in any workweek, unless prior approval is obtained from the Human Resources Director. Any increase in the average weekly hours shall not extend beyond a seasonal duration.
27. Funding is included for an ongoing Paramedic Trainee Program for up to six (6) students as provided by County policy when approved by Levy Court.
28. Funding has been included in the General Fund for the reclassification of the Administrative Assistant position in Public Safety, Planning and Community Services from grade 2116 to grade 2117, Wills Clerk II positions in the Register of Wills from grade 2111 to grade 2112, the Operations Supervisor position in Emergency Communication from grade 2121 to 911 Admin Officer grade 2123, the 911 GIS Analyst position in Emergency Communication from grade 2118 to 911 Operations Support grade 2121 and the Accounting Supervisor position in Finance from grade 2124 to grade 2125. Funding has also been included for two part-time contractual positions – an evening office assistant in Community Services and administrative support in Emergency Management.
29. Funding has been included for a career-ladder promotion for a Biosolids Plant Operator IV and two part-time temporary contractual positions in the Sewer Fund, Engineering Admin section.
30. The Sewer Fund budget for FY26 is based on the following rates:

- Uniform rate; district users - $114.72 per EDU
- Uniform rate; contract users - $3.82 per 1,000 gallons of flow
- Hauler (septage) fee - $87.14 per 1,000 gallons
- DSWA Rate - $21.10 per 1,000 gallons

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 has also 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 the 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.

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), 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 Stormwater Management programs) and Capital Projects (General Fund contribution toward County major capital investments).

Summary of General Fund Revenues

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
TAXES				
PROPERTY TAX CURRENT	14,227,886	14,580,771	14,800,000	14,700,000
PROPERTY TAX DELINQUENT	175,245	199,107	190,000	200,000
LIBRARY TAX - RECIPROCAL BOF	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 PRKS-OLD MILL-CUR	4,863	4,874	4,700	4,800
SUBURBAN PRKS-ROYAL GRANT	6,526	6,494	6,200	6,500
SUBURBAN PRKS-EAGLES NEST-	4,298	4,292	4,700	4,300
SUBURBAN PRKS-DELINQUENT		56		
PENALTY	99,077	101,121	105,000	102,000
CAPTX-DLNQ	9	5		
Total Property Tax Revenues	**14,842,927**	**15,224,700**	**15,429,600**	**15,348,800**
TRANSFR TX	8,122,761	9,823,557	8,200,000	8,900,000
911 SRCHRG	292,516	270,015	270,000	270,000
Total Other Tax Revenues	8,415,277	10,093,572	8,470,000	9,170,000
LIEU OF TX	9,087	7,433	8,000	8,000
GRANTS				
FEDERAL Gr	97,284		389,000	-
FEDERAL GR				
EPO/FEMA G	202,801	201,215	182,980	160,000
FEDERAL GR	18,772	314,963		
ARPA GRNT	1,570,751	295,822	314,600	-
Total Federal Grants	1,889,608	812,000	886,580	160,000
STATE GRNT		5,178		
STATE REIM	2,653	1,721		
LEPC/SARA	73,586	75,211	76,800	78,300
PARAMEDC GRANT - SPECIAL AL	1,000,000			
PARAMEDC GRANT	2,441,586	3,693,568	3,249,980	3,388,800
STATE GRNT				
LIB STND	238,376	245,510	253,398	254,570
STATE GRNT	2,655	(300)		
Total State Grants	3,758,855	4,020,888	3,580,178	3,721,670
Total Grants	5,648,463	4,832,888	4,466,758	3,881,670
FEES FOR SERVICES				
BLD PASSES	325	325	400	300
ROOM RNTL	2,045	475	500	1,000
Total General Administration	2,370	800	900	1,300
AMISH ID	6,480	6,990	6,000	6,000
Total Human Resources	6,480	6,990	6,000	6,000
BOA FEES	189	370	300	400
Total Assessment Office	189	370	300	400

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
P&R FEES	134,971	151,591	130,000	130,000
REC REFUND	250	(95)	250	250
P&R FEES	288,252	276,211	265,000	265,000
RNTL FEES	8,998	6,175	3,000	3,000
CAM FEES	35,443	36,730	32,000	32,000
Total Recreation	467,913	470,612	430,250	430,250
RNTL FEES	4,870	7,885	3,000	4,000
SPCIALPROG	16,465			14,000
Total Parks	21,335	7,885	3,000	18,000
TAXMAP FEE	309	134	200	100
ST ADDRS F	18,745	21,795	17,000	18,000
Total GIS	19,054	21,929	17,200	18,100
I&E FEES	1,934,299	1,926,208	1,400,000	1,500,000
CODE FINES	960	1,035	1,000	1,000
MHDEMOREIM	6,537	12,930	11,000	11,000
HOUSEDEMO	64,366	88,321	45,000	45,000
GRASSREIMB	29,264	24,883	30,000	30,000
I&ELIENADM	3,955	4,245	5,000	5,000
ABANDN REM		310		
COPIES	106	1		
Total Inspection & Inforcement	2,039,487	2,057,933	1,492,000	1,592,000
PLN AP FEE	90,752	152,019	90,000	95,000
PLN MAPS		315	100	100
PLN FRMSDC	1,020	1,050	600	700
ZONE APPLC	20,770	23,960	19,000	20,000
HOABILLFEE	8,095	11,297	8,100	8,100
SWMD ADMN	11,162			
COPIES	10	35		
Total Planning Division	131,809	188,676	117,800	123,900
SPCLEVNEMS	26,964	70,958	27,000	70,000
SPCLEVN911	7,682	17,687	8,300	14,000
Total Public Safety Special Event	34,646	88,645	35,300	84,000
DEED FEES	2,855,008	3,348,457	3,000,000	3,750,271
DEED COPYS	9,664	11,095	10,000	15,787
PRNTRCOPYS	3,510	3,100	10,000	3,472
DRTT PROC	313,636	349,350	325,000	391,272
LCLGOVTFEE	9,892	13,373	12,500	14,977
RCRDR MANT	19,384	20,972	20,000	23,495
ST DOC FEE	(237)	13,493	12,500	15,112
NTRNET FEE	63,799	82,036	70,000	91,880
Total Recorder of Deeds	3,274,657	3,841,876	3,460,000	4,306,266
WILLS FEES	1,024,955	982,565	1,000,000	1,000,000
WILLS-ADVR	20,615	20,930	20,000	20,000
WILL/COPYS	5,075	3,158	5,000	5,000
Total Register of Wills	1,050,645	1,006,653	1,025,000	1,025,000

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
SHRIFF FEE	182,085	251,562	200,000	220,000
SHRFF AUCT	21,000	19,386	19,000	19,000
4% SALE LN	676,850	388,374	600,000	500,000
COPIES	107	126	100	100
Total Sheriff Office	880,042	659,448	819,100	739,100
CLRK PEACE	72,383	94,950	78,000	78,000
COP CEREMN	21,175	29,325	22,000	24,000
Total Clerk of Peace - Fee Servic	93,558	124,275	100,000	102,000
Tech Fee	96,465	104,395	100,000	116,922
DP FEES	863	7,463	2,000	4,600
Total Information Technology	97,328	111,858	102,000	121,522
TRAINING	2,115	1,800	2,800	2,800
TOTAL EMS Training	2,115	1,800	2,800	2,800
IRB FinFee	21,200			
DPACE FEE				
Total Accounting	21,200			
MH LTR FEE	14,400	14,240	15,000	12,000
RET CK FEE	2,100	2,325	2,000	4,000
Total Tax Office	16,500	16,565	17,000	16,000
MONITN FEE	44,178	47,705	45,000	40,000
MONTN FEES	79,029	87,658	110,000	90,000
Total Tax Office - Monitions	123,207	135,363	155,000	130,000
LIBRY FINE	1,159	856	1,600	1,600
LIB MATRLS	650	589	700	700
COPIES	3,463	3,274	3,600	3,600
ROOM RNTL	180	90	100	100
Total Library Services	5,451	4,809	6,000	6,000
Total Fees for Services	8,287,986	8,746,487	7,789,650	8,722,638
RENTAL INCOME				
RENT-EEDC	225			
RENT-911	17,386	17,386	35,000	35,000
RENT-CDBG	5,800	5,800	5,800	5,800
RENT-MISC	4	2		
Total Rental Income	23,415	23,188	40,800	40,800
OTHER INCOME				
PENSN CNTR				
MISC INC	77,906	111,288	50,000	50,000
MISC INC	80			
DONATIONS	1,000	4,008	5,694	1,000
Total Other Income	78,986	115,296	55,694	51,000

	Actual FY 2024	Actual FY 2025	Amended FY 2026	Projected FY 2027
INTEREST INCOME				
INTRST INC	3,524,694	3,311,627	3,300,000	3,000,000
Total Interest Income	3,524,694	3,311,627	3,300,000	3,000,000
RESTRICTED INCOME				
APFO EMS	8,146	8,346		
LIEU RCRTN				
INT-APFO	1,181	1,386		
INT-CNLREC	4,186	4,671		
Total Restricted Income	13,513	14,403		
Other Financing Sources				
OPERATING TRANSFER IN CAP P				
OPERATING TRANSFER IN SWMD	24,751			
APPRP FB			4,063,720	4,957,133
BEG BALANC			115,430	
Total Other Financing Sources	24,751		4,179,150	4,957,133
TOTAL REVENUES	**40,869,100**	**42,369,594**	**43,739,652**	**45,180,041**

Summary of General Fund Expenditures

Expenditure Description	Actual FY2024	Actual FY2025	Adopted FY2026	Amended FY2026	Proposed FY2027
Departmental Expenditures					
Unrestricted Funds					
Administration					
Administration	1,618,906	1,937,244	2,170,640	2,319,019	2,215,040
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
Personnel	643,830	724,536	815,040	855,040	820,540
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***	***7,319,622***
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			
Emergency Medical Services - Training Ctr		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***	***16,901,808***	***17,388,630***

Expenditure Description	Actual FY2024	Actual FY2025	Adopted FY2026	Amended FY2026	Proposed FY2027
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***
Special Grants and Programs					
Building Security	109,173	128,226	120,000	120,000	120,000
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	1,315,000
Community Service Grants	462,840	440,793	430,000	448,443	440,043
Total Special Grants&Programs	***2,372,337***	***3,148,127***	***2,752,030***	***2,770,473***	***2,785,743***
Other Expenditures					
Contingency			1,000,000	433,178	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					45,600
FY27PensionContrbtn(diff FY26&FY27)					
FY27OPEBContribtn(diff FY26&FY27)					
PPA's					
COLA					
Medical Insurance Increase					
Total Other Expenditures	***738,621***	***744,938***	***1,814,120***	***1,247,298***	***1,785,700***
Total Unrestricted Funds	**41,508,974**	**44,007,889**	**48,480,660**	**48,591,437**	**49,649,101**
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**	**39,200,377**	**40,258,041**
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
Medical Trust		729,582			
Total Operating Transfers	***888,100***	***6,299,628***	***4,539,275***	***4,539,275***	***4,922,000***
Total Expenditures	**34,540,486**	**41,855,299**	**43,628,875**	**43,739,652**	**45,180,041**

NOTES:

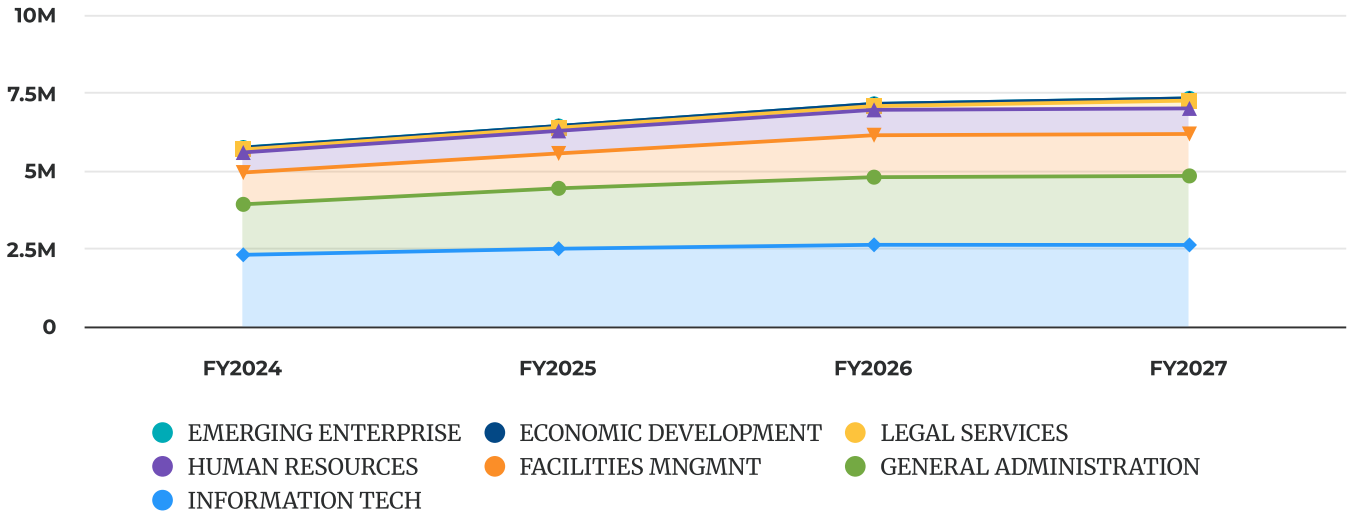
HIGHLIGHT YELLOW ARE OPEN ITEMS - THEY STILL NEED TO BE DISCUSSED AND/OR VALUE DETERMINED

HIGHLIGHT GREEN IS THE GPS TRACKING

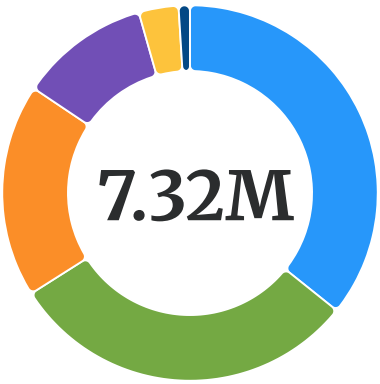
* Operating Transfer Out:Capital Projects - The amount stated for FY25 includes the FY24 transfer amount of $1,954,900.

Department of Administration

Historical Expenditures by Department



FY27 Expenditures by Department



INFORMATION TECH	$2,616,810	35.75%
GENERAL ADMINISTRATION	$2,215,040	30.26%
FACILITIES MNGMNT	$1,345,532	18.38%
HUMAN RESOURCES	$820,540	11.21%
LEGAL SERVICES	$250,000	3.42%
ECONOMIC DEVELOPMENT	$71,700	0.98%

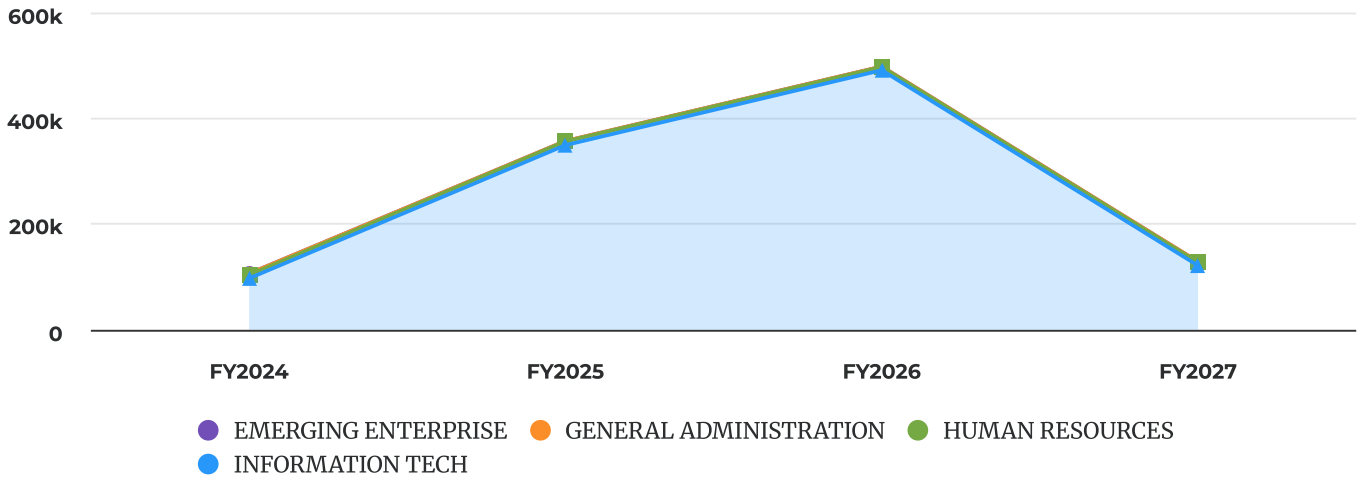
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
GENERAL ADMINISTRATION	$1,618,906	$1,937,244	$2,319,019	$2,215,040	-4.48%
EMERGING ENTERPRISE	$9,013	-	-	-	0.00%
LEGAL SERVICES	$96,951	$101,289	$120,000	$250,000	108.33%
HUMAN RESOURCES	$643,830	$724,536	$855,040	$820,540	-4.03%
INFORMATION TECH	$2,300,019	$2,495,577	$2,775,940	$2,616,810	-5.73%
FACILITIES MNGMNT	$1,020,297	$1,119,210	$1,345,100	$1,345,532	0.03%
ECONOMIC DEVELOPMENT	$53,813	$55,190	$70,950	$71,700	1.06%
Total Expenditures	**$5,742,829**	**$6,433,046**	**$7,486,049**	**$7,319,622**	**-2.22%**

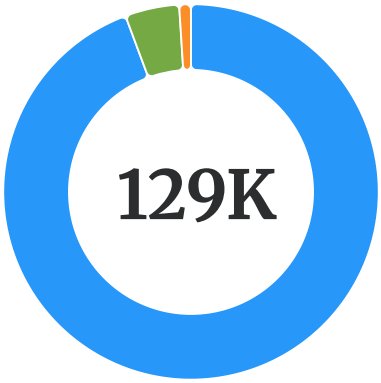
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$2,711,808	$2,793,895	$3,048,800	$3,123,302	2.44%
BENEFITS	$1,953,877	$2,124,638	$2,226,220	$2,231,920	0.26%
PERSONNEL OTHER	-$405,294	-$326,616	-$117,600	-$117,600	0.00%
OPERATING INSURANCE	$165,958	$171,070	$189,100	$189,100	0.00%
OFFICE EXPENSES	$57,180	$55,958	$74,050	$95,950	29.57%
TRAINING	$8,896	$20,041	$53,775	$34,000	-36.77%
LEGAL	$162,810	$206,497	$154,400	$284,400	84.20%
CONTRACTUAL/CONSULTING	$217,212	$221,020	$464,279	$245,300	-47.17%
HR EMPLOYMENT EXP	$4,216	$5,247	$6,700	$6,200	-7.46%
OUTREACH/COMMUNITY EXPENSE	$6,439	$8,748	$16,100	$19,000	18.01%
EMPLOYEE RECOGNITION	$14,637	$15,919	$18,000	$28,000	55.56%
PROJECT EXP	$947	-	-	-	0.00%
MISC	$33,127	$9,603	$15,700	$13,200	-15.92%
EMPLOYEE APPRECIATION	-	$12,863	$15,000	$20,000	33.33%
TRAVEL	$13,141	$17,195	$34,125	$40,100	17.51%
INDIRECT COSTS	$38,703	$33,217	$44,200	$44,200	0.00%
FURNITURE/EQUIPMENT	$92,817	$231,443	$59,800	$51,150	-14.46%
OPERATING SUPPLIES	$17,239	$24,124	$38,200	$34,200	-10.47%
UTILITIES	$204,464	$211,976	$284,600	$279,700	-1.72%
RENT EXPENSE	$145	$219	$300	$300	0.00%
MAINTENANCE EXPENSE	$437,444	$586,904	$844,000	$682,100	-19.18%
VEHICLE EXPENSES	$7,064	$9,085	$16,300	$15,100	-7.36%
Total Expenditures	**$5,742,829**	**$6,433,046**	**$7,486,049**	**$7,319,622**	**-2.22%**

Historical Revenues by Department



FY27 Revenues by Department



INFORMATION TECH	$121,522	94.33%
HUMAN RESOURCES	$6,000	4.66%
GENERAL ADMINISTRATION	$1,300	1.01%

Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
GENERAL ADMINISTRATION	$2,374	$802	$900	$1,300	44.44%
EMERGING ENTERPRISE	$225	-	-	-	0.00%
HUMAN RESOURCES	$6,480	$6,990	$6,000	$6,000	0.00%
INFORMATION TECH	$97,328	$349,218	$102,000	$121,522	19.14%
Total Revenues	**$106,407**	**$357,010**	**$108,900**	**$128,822**	**18.29%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
FEDERAL GRANT	-	$237,360	-	-	0.00%
STATE OF DELAWARE GRANT	-	$104,395	-	-	0.00%
TECHNOLOGY FEE-DEEDS OFC	$96,465	$7,463	$100,000	$116,922	16.92%
DATA PROCESSING FEES	$863	-	$2,000	$4,600	130.00%
NON PHOTO IDENTIFICATION	$6,480	$6,990	$6,000	$6,000	0.00%
ROOM RENTAL FEES	$2,045	$475	$500	$1,000	100.00%
BUILDING ENTRANCE FEES	$325	$325	$400	$300	-25.00%
RENTAL INC-BUILDINGS	$1	-	-	-	0.00%
RENTAL INC-EmergEnterpris	$225	-	-	-	0.00%
LAND LEASE/SALES	$3	$2	-	-	0.00%
Total Revenues	**$106,407**	**$357,010**	**$108,900**	**$128,822**	**18.29%**

General 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 the 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.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$772,173	$941,019	$1,096,300	$1,124,700	2.59%
BENEFITS	$562,499	$632,974	$736,740	$738,940	0.30%
OPERATING INSURANCE	$57,504	$59,883	$66,900	$66,900	0.00%
OFFICE EXPENSES	$29,958	$28,300	$40,800	$65,900	61.52%
TRAINING	-	$1,530	$6,000	$4,000	-33.33%
LEGAL	$48,017	$58,258	$23,000	$23,000	0.00%
CONTRACTUAL/CONSULTING	$71,469	$107,703	$218,479	$47,000	-78.49%
OUTREACH/COMMUNITY EXPENSE	$6,439	$8,748	$16,100	$19,000	18.01%
EMPLOYEE RECOGNITION	$13,690	$246	-	-	0.00%
PROJECT EXP	$240	-	-	-	0.00%
MISC	$28,084	$6,165	$7,200	$7,200	0.00%
TRAVEL	$5,353	$7,513	$24,000	$25,200	5.00%
FURNITURE/EQUIPMENT	$8,973	$31,491	$21,700	$27,100	24.88%
UTILITIES	$9,913	$9,672	$12,500	$11,300	-9.60%
MAINTENANCE EXPENSE	$4,590	$43,743	$46,800	$50,300	7.48%
VEHICLE EXPENSES	$5	-	$2,500	$4,500	80.00%
Total Expenditures	**$1,618,906**	**$1,937,244**	**$2,319,019**	**$2,215,040**	**-4.48%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
ROOM RENTAL FEES	$2,045	$475	$500	$1,000	100.00%
BUILDING ENTRANCE FEES	$325	$325	$400	$300	-25.00%
RENTAL INC-BUILDINGS	$1	-	-	-	0.00%
LAND LEASE/SALES	$3	$2	-	-	0.00%
Total Revenues	**$2,374**	**$802**	**$900**	**$1,300**	**44.44%**

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 businesses 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.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
OPERATING INSURANCE	$176	$182	$200	$200	0.00%
OFFICE EXPENSES	$11,760	$12,266	$13,650	$13,650	0.00%
LEGAL	-	$123	$400	$400	0.00%
CONTRACTUAL/CONSULTING	$477	$614	$600	$600	0.00%
MISC	-	-	$500	$500	0.00%
INDIRECT COSTS	$33,186	$33,217	$44,200	$44,200	0.00%
FURNITURE/EQUIPMENT	$307	-	-	$750	-
UTILITIES	$1,307	$1,633	$2,400	$2,400	0.00%
MAINTENANCE EXPENSE	$6,600	$7,155	$9,000	$9,000	0.00%
Total Expenditures	**$53,813**	**$55,190**	**$70,950**	**$71,700**	**1.06%**

Information Technology

Mission - to 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 technically skilled staff who 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 IT solutions available.
- Deliver timely and effective responses to customer requirements through teamwork.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$1,094,417	$1,042,384	$1,141,300	$1,171,570	2.65%
BENEFITS	$692,262	$746,400	$786,040	$788,340	0.29%
OPERATING INSURANCE	$10,474	$10,427	$11,500	$11,500	0.00%
OFFICE EXPENSES	$3,201	$5,973	$8,400	$5,100	-39.29%
TRAINING	$5,281	$11,074	$15,000	$13,000	-13.33%
LEGAL	$707	$1,239	$1,000	$1,000	0.00%
CONTRACTUAL/CONSULTING	$92,546	$47,944	$104,500	$68,500	-34.45%
PROJECT EXP	$707	-	-	-	0.00%
MISC	$3,219	-	$1,500	$1,500	0.00%
TRAVEL	$2,137	$4,225	$8,000	$7,000	-12.50%
FURNITURE/EQUIPMENT	$75,485	$183,559	$17,100	$1,800	-89.47%
OPERATING SUPPLIES	-	$716	$6,500	$6,500	0.00%
UTILITIES	$19,662	$20,808	$46,100	$42,400	-8.03%
MAINTENANCE EXPENSE	$299,735	$420,491	$628,000	$497,700	-20.75%
VEHICLE EXPENSES	$185	$338	$1,000	$900	-10.00%
Total Expenditures	**$2,300,019**	**$2,495,577**	**$2,775,940**	**$2,616,810**	**-5.73%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
FEDERAL GRANT	-	$237,360	-	-	0.00%
STATE OF DELAWARE GRANT	-	$104,395	-	-	0.00%
TECHNOLOGY FEE-DEEDS OFC	$96,465	$7,463	$100,000	$116,922	16.92%
DATA PROCESSING FEES	$863	-	$2,000	$4,600	130.00%
Total Revenues	**$97,328**	**$349,218**	**$102,000**	**$121,522**	**19.14%**

Human Resources

Mission - The Human Resources 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 Human Resources 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 maintained 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 and in full compliance with all regulations.

Goals

- Strengthen recruitment and retention strategies to attract and retain a qualified workforce that supports the operational needs of Kent County Levy Court
- Implement a proactive workforce and succession planning approach to ensure continuity in critical roles and long-term organizational stability
- Foster a positive and inclusive workplace culture that enhances employee engagement, morale, and productivity across all County departments
- Deliver comprehensive training programs that promote professional development while ensuring compliance with applicable employment laws & regulations
- Maintain competitive and fiscally responsible compensation and benefits programs aligned with market trends and County budget priorities
- Enhance HR systems and processes to improve efficiency, data accuracy, and service delivery to employees and leadership
- Mitigate organizational risk by ensuring consistent policy application, regulatory compliance, and effective employee relations practices

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$315,939	$294,321	$309,200	$315,400	2.01%
BENEFITS	$192,569	$234,868	$255,740	$256,240	0.20%
OPERATING INSURANCE	$11,020	$13,031	$14,000	$14,000	0.00%
OFFICE EXPENSES	$10,794	$8,194	$9,600	$9,900	3.13%
TRAINING	$3,207	$6,612	$21,775	$12,000	-44.89%
LEGAL	$17,134	$45,491	$10,000	$10,000	0.00%
CONTRACTUAL/CONSULTING	$36,238	$49,158	$121,700	$108,700	-10.68%
HR EMPLOYMENT EXP	$4,216	$5,247	$6,700	$6,200	-7.46%
EMPLOYEE RECOGNITION	$947	$15,673	$18,000	$28,000	55.56%
MISC	$497	$1,835	$4,500	$2,000	-55.56%
EMPLOYEE APPRECIATION	-	$12,863	$15,000	$20,000	33.33%
TRAVEL	$5,651	$5,457	$2,125	$7,900	271.76%
FURNITURE/EQUIPMENT	$1,652	$1,765	$3,200	$3,900	21.88%
UTILITIES	$1,354	$1,648	$1,700	$1,700	0.00%
MAINTENANCE EXPENSE	$42,611	$28,373	$61,700	$24,500	-60.29%
VEHICLE EXPENSES	-	-	$100	$100	0.00%
Total Expenditures	**$643,830**	**$724,536**	**$855,040**	**$820,540**	**-4.03%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
NON PHOTO IDENTIFICATION	$6,480	$6,990	$6,000	$6,000	0.00%
Total Revenues	**$6,480**	**$6,990**	**$6,000**	**$6,000**	**0.00%**

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 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.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$529,279	$516,171	$502,000	$511,632	1.92%
BENEFITS	$506,546	$510,397	$447,700	$448,400	0.16%
PERSONNEL OTHER	-$405,294	-$326,616	-$117,600	-$117,600	0.00%
OPERATING INSURANCE	$86,784	$87,546	$96,500	$96,500	0.00%
OFFICE EXPENSES	$1,453	$1,226	$1,600	$1,400	-12.50%
TRAINING	$407	$825	$11,000	$5,000	-54.55%
LEGAL	-	$98	-	-	0.00%
CONTRACTUAL/CONSULTING	$16,482	$15,601	$19,000	$20,500	7.89%
MISC	$1,327	$1,602	$2,000	$2,000	0.00%
FURNITURE/EQUIPMENT	$4,122	$14,628	$17,800	$17,600	-1.12%
OPERATING SUPPLIES	$17,239	$23,408	$31,700	$27,700	-12.62%
UTILITIES	$171,026	$178,214	$221,900	$221,900	0.00%
RENT EXPENSE	$145	$219	$300	$300	0.00%
MAINTENANCE EXPENSE	$83,907	$87,143	$98,500	$100,600	2.13%
VEHICLE EXPENSES	$6,875	$8,747	$12,700	$9,600	-24.41%
Total Expenditures	**$1,020,297**	**$1,119,210**	**$1,345,100**	**$1,345,532**	**0.03%**

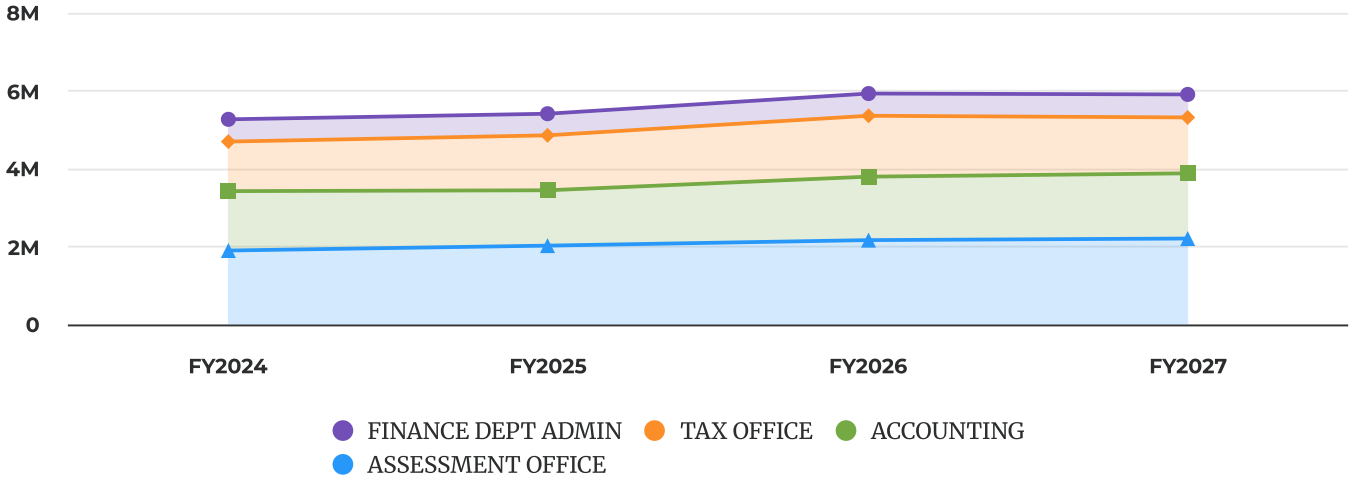
Legal

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
LEGAL	$96,951	$101,289	$120,000	$250,000	108.33%
Total Expenditures	**$96,951**	**$101,289**	**$120,000**	**$250,000**	**108.33%**

Department of Finance

Historical Expenditures by Department



FY27 Expenditures by Department



ASSESSMENT OFFICE	$2,206,950	37.37%
ACCOUNTING	$1,673,704	28.34%
TAX OFFICE	$1,434,650	24.29%
FINANCE DEPT ADMIN	$590,730	10.00%

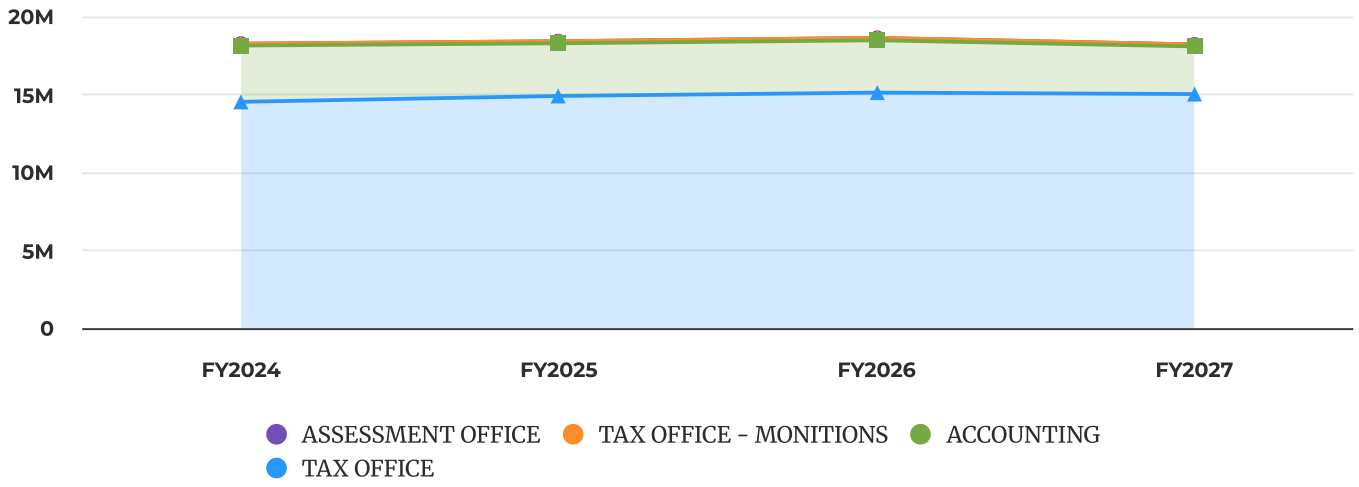
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
TAX OFFICE	$1,271,577	$1,410,929	$1,562,950	$1,434,650	-8.21%
ASSESSMENT OFFICE	$1,898,975	$2,024,818	$2,166,100	$2,206,950	1.89%
ACCOUNTING	$1,524,666	$1,420,583	$1,629,120	$1,673,704	2.74%
FINANCE DEPT ADMIN	$571,302	$554,454	$570,430	$590,730	3.56%
Total Expenditures	**$5,266,520**	**$5,410,784**	**$5,928,600**	**$5,906,034**	**-0.38%**

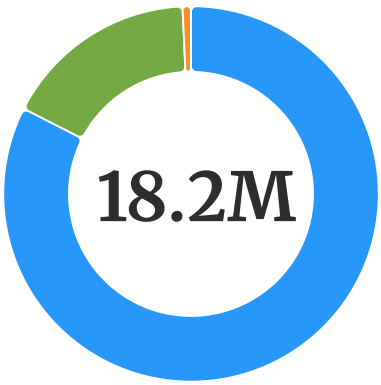
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$2,195,804	$2,180,581	$2,424,300	$2,466,434	1.74%
BENEFITS	$1,478,274	$1,540,919	$1,611,900	$1,615,800	0.24%
PERSONNEL OTHER	-$176,048	-$168,690	-$202,000	-$202,000	0.00%
OPERATING INSURANCE	$29,100	$29,237	$32,300	$32,400	0.31%
OFFICE EXPENSES	$87,668	$97,226	$112,500	$115,800	2.93%
TRAINING	$3,667	$6,863	$33,000	$23,000	-30.30%
LEGAL	$30,426	$14,377	$18,000	$18,000	0.00%
CONTRACTUAL/CONSULTING	$148,966	$222,178	$136,800	$136,800	0.00%
MISC	$44	$232	$1,400	$1,400	0.00%
TRAVEL	-	-	$2,500	-	-
INDIRECT COSTS	$966,003	$1,057,640	$1,153,600	$1,153,600	0.00%
FURNITURE/EQUIPMENT	$4,555	$6,206	$6,200	$6,200	0.00%
OPERATING SUPPLIES	$24	$348	$1,800	$1,800	0.00%
UTILITIES	$9,330	$9,871	$10,800	$11,200	3.70%
MAINTENANCE EXPENSE	$485,433	$410,114	$577,800	$520,000	-10.00%
VEHICLE EXPENSES	$3,275	$3,682	$7,700	$5,600	-27.27%
Total Expenditures	**$5,266,520**	**$5,410,784**	**$5,928,600**	**$5,906,034**	**-0.38%**

Historical Revenues by Department



FY27 Revenues by Department



TAX OFFICE	$15,026,000	82.51%
ACCOUNTING	$3,055,800	16.78%
TAX OFFICE - MONITIONS	$130,000	0.71%
ASSESSMENT OFFICE	$400	0.00%

Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
TAX OFFICE	$14,527,843	$14,904,978	$15,120,000	$15,026,000	-0.62%
TAX OFFICE - MONITIONS	$123,207	$135,363	$155,000	$130,000	-16.13%
ASSESSMENT OFFICE	$189	$370	$300	$400	33.33%
ACCOUNTING	$3,609,197	$3,377,458	$3,744,800	$3,055,800	-18.40%
Total Revenues	**$18,260,436**	**$18,418,168**	**$19,020,100**	**$18,212,200**	**-4.25%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PROPERTY TAXES-CURRENT	$14,227,886	$14,580,771	$14,800,000	$14,700,000	-0.68%
PROPERTY TAX-DELINQUENT	$175,245	$199,107	$190,000	$200,000	5.26%
CAPITATION TAX-DELINQUENT	$9	$5	-	-	0.00%
PENALTY & INTERST-TAXES	$99,036	$101,097	$105,000	$102,000	-2.86%
PAYMENT IN LIEU OF TAXES	$9,087	$7,433	$8,000	$8,000	0.00%
FEDERAL GRANT	$97,284	-	$389,000	-	-
BOARD OF ASSESSMENT FEES	$189	$370	$300	$400	33.33%
MOBILE HOME LETTERS FEES	$14,400	$14,240	$15,000	$12,000	-20.00%
COUNTY MONITION FEES	$44,178	$47,705	$45,000	$40,000	-11.11%
MONITION EXPENSE FEES	$79,029	$87,658	$110,000	$90,000	-18.18%
MISC-RETURN CHECK FEES	$2,100	$2,325	$2,000	$4,000	100.00%
IRB FINANCING FEES	$21,200	-	-	-	0.00%
RENTAL INC-CDBG OFFICE SP	$5,800	$111,288	$5,800	$5,800	0.00%
MISCELLANEOUS INCOME	$77,986	$3,260,370	$50,000	$50,000	0.00%
INTEREST EARNINGS	$3,407,007	$5,800	$3,300,000	$3,000,000	-9.09%
Total Revenues	**$18,260,436**	**$18,418,168**	**$19,020,100**	**$18,212,200**	**-4.25%**

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

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$1,157,309	$1,303,475	$1,490,800	$1,539,200	3.25%
BENEFITS	$767,355	$831,661	$932,070	$935,870	0.41%
PERSONNEL OTHER	-$23,760	-$11,984	-$31,700	-$31,700	0.00%
OPERATING INSURANCE	$59,832	$62,216	$69,600	$69,600	0.00%
OFFICE EXPENSES	$30,588	$29,112	$42,600	$67,700	58.92%
TRAINING	$357	$1,625	$9,000	$7,000	-22.22%
LEGAL	$48,017	$58,258	$23,000	$23,000	0.00%
CONTRACTUAL/CONSULTING	$71,946	$108,317	$219,179	$47,700	-78.24%
OUTREACH/COMMUNITY EXPENSE	$6,439	$8,748	$16,100	$19,000	18.01%
EMPLOYEE RECOGNITION	$13,690	$246	-	-	0.00%
PROJECT EXP	$240	-	-	-	0.00%
MISC	$28,084	$6,165	$7,300	$7,300	0.00%
TRAVEL	$5,353	$7,513	$26,500	$25,200	-4.91%
FURNITURE/EQUIPMENT	$8,973	$31,491	$21,700	$27,100	24.88%
UTILITIES	$10,472	$10,246	$13,200	$12,300	-6.82%
MAINTENANCE EXPENSE	$5,310	$44,608	$47,600	$52,000	9.24%
VEHICLE EXPENSES	$5	-	$2,500	$4,500	80.00%
Total Expenditures	**$2,190,208**	**$2,491,698**	**$2,889,449**	**$2,805,770**	**-2.90%**

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 polices, GASB pronouncements and generally accepted accounting principles

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$1,603,969	$1,704,374	$2,017,800	$2,067,484	2.46%
BENEFITS	$1,130,844	$1,193,551	$1,358,060	$1,386,660	2.11%
PERSONNEL OTHER	-$152,288	-$156,706	-$170,300	-$170,300	0.00%
OPERATING INSURANCE	$64,943	$67,249	$75,100	$75,100	0.00%
OFFICE EXPENSES	$42,847	$39,046	$57,900	$82,800	43.01%
TRAINING	$357	$3,506	$19,000	$14,000	-26.32%
LEGAL	$48,458	$58,258	$24,000	$24,000	0.00%
CONTRACTUAL/CONSULTING	$126,129	$202,216	$220,279	$48,800	-77.85%
OUTREACH/COMMUNITY EXPENSE	$6,439	$8,748	$16,100	$19,000	18.01%
EMPLOYEE RECOGNITION	$13,690	$246	-	-	0.00%
PROJECT EXP	$240	-	-	-	0.00%
MISC	$28,084	$6,255	$7,700	$7,700	0.00%
TRAVEL	$5,353	$7,513	$24,000	$25,200	5.00%
FURNITURE/EQUIPMENT	$11,673	$34,921	$24,800	$30,200	21.77%
UTILITIES	$11,935	$11,992	$15,400	$14,300	-7.14%
MAINTENANCE EXPENSE	$200,894	$176,657	$255,800	$259,300	1.37%
VEHICLE EXPENSES	$5	$2	$2,500	$4,500	80.00%
Total Expenditures	**$3,143,572**	**$3,357,827**	**$3,948,139**	**$3,888,744**	**-1.50%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
FEDERAL GRANT	$97,284	-	$389,000	-	-
IRB FINANCING FEES	$21,200	-	-	-	0.00%
RENTAL INC-CDBG OFFICE SP	$5,800	$111,288	$5,800	$5,800	0.00%
MISCELLANEOUS INCOME	$77,906	$3,260,370	$50,000	$50,000	0.00%
INTEREST EARNINGS	$3,407,007	$5,800	$3,300,000	$3,000,000	-9.09%
Total Revenues	**$3,609,197**	**$3,377,458**	**$3,744,800**	**$3,055,800**	**-18.40%**

Tax Section

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, streetlights and sewer fees. The office issues Manufactured Housing Certification Letters, administers the Senior Tax Credit program for the State and provides research 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

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$261,251	$311,128	$342,000	$330,200	-3.45%
BENEFITS	$204,562	$261,160	$276,150	$251,150	-9.05%
OPERATING INSURANCE	$4,801	$4,838	$5,300	$5,400	1.89%
OFFICE EXPENSES	$63,420	$62,000	$72,500	$72,600	0.14%
TRAINING	-	$400	$6,000	$4,000	-33.33%
LEGAL	$1,113	$98	$2,000	$2,000	0.00%
CONTRACTUAL/CONSULTING	$118,888	$125,451	$131,400	$131,400	0.00%
MISC	$44	$142	$300	$300	0.00%
INDIRECT COSTS	$507,623	$554,951	$605,500	$605,500	0.00%
FURNITURE/EQUIPMENT	$995	$1,019	$1,100	$1,100	0.00%
UTILITIES	$2,040	$2,052	$2,100	$2,100	0.00%
MAINTENANCE EXPENSE	$106,539	$87,446	$118,000	$28,300	-76.02%
VEHICLE EXPENSES	$302	$243	$600	$600	0.00%
Total Expenditures	**$1,271,577**	**$1,410,929**	**$1,562,950**	**$1,434,650**	**-8.21%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PROPERTY TAXES-CURRENT	$14,227,886	$14,580,771	$14,800,000	$14,700,000	-0.68%
PROPERTY TAX-DELINQUENT	$175,245	$199,107	$190,000	$200,000	5.26%
CAPITATION TAX-DELINQUENT	$9	$5	-	-	0.00%
PENALTY & INTERST-TAXES	$99,036	$101,097	$105,000	$102,000	-2.86%
PAYMENT IN LIEU OF TAXES	$9,087	$7,433	$8,000	$8,000	0.00%
MOBILE HOME LETTERS FEES	$14,400	$14,240	$15,000	$12,000	-20.00%
COUNTY MONITION FEES	$44,178	$47,705	$45,000	$40,000	-11.11%
MONITION EXPENSE FEES	$79,029	$87,658	$110,000	$90,000	-18.18%
MISC-RETURN CHECK FEES	$2,100	$2,325	$2,000	$4,000	100.00%
MISCELLANEOUS INCOME	$80	-	-	-	0.00%
Total Revenues	**$14,651,050**	**$15,040,340**	**$15,275,000**	**$15,156,000**	**-0.78%**

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 the 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 the 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

Expenditures by Expense Type

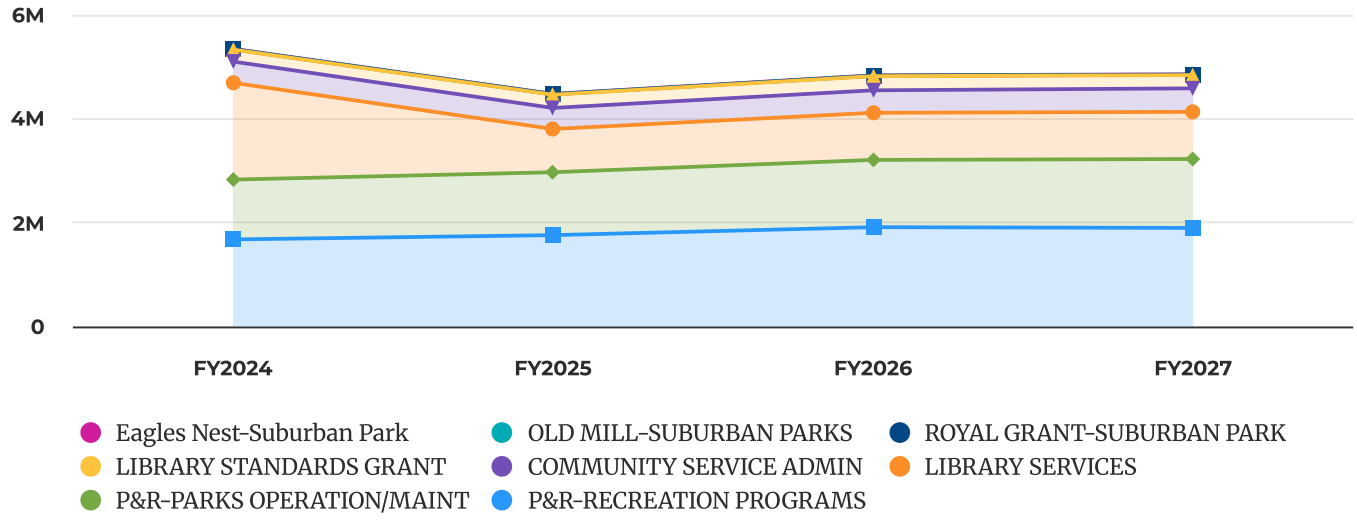
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$717,622	$743,641	$766,300	$778,950	1.65%
BENEFITS	$500,512	$520,494	$519,100	$520,000	0.17%
OPERATING INSURANCE	$14,531	$14,701	$16,100	$16,100	0.00%
OFFICE EXPENSES	$10,729	$23,667	$21,100	$24,500	16.11%
TRAINING	$2,953	$4,392	$11,000	$6,000	-45.45%
LEGAL	$28,872	$14,279	$15,000	$15,000	0.00%
CONTRACTUAL/CONSULTING	-$25,058	$1,599	$2,900	$2,900	0.00%
MISC	-	-	$500	$500	0.00%
INDIRECT COSTS	$458,380	$502,689	$548,100	$548,100	0.00%
FURNITURE/EQUIPMENT	$860	$1,757	$2,000	$2,000	0.00%
OPERATING SUPPLIES	$24	$348	$1,800	$1,800	0.00%
UTILITIES	$4,709	$4,925	$5,100	$5,100	0.00%
MAINTENANCE EXPENSE	$181,870	$188,889	$250,000	$281,000	12.40%
VEHICLE EXPENSES	$2,973	$3,437	$7,100	$5,000	-29.58%
Total Expenditures	**$1,898,975**	**$2,024,818**	**$2,166,100**	**$2,206,950**	**1.89%**

Revenues by Object

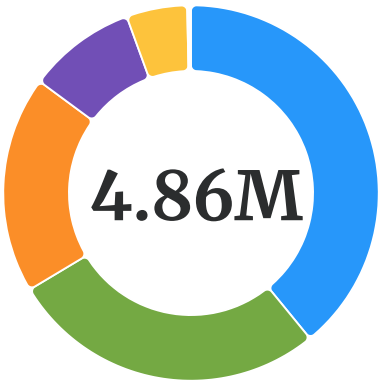
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
BOARD OF ASSESSMENT FEES	$189	$370	$300	$400	33.33%
Total Revenues	**$189**	**$370**	**$300**	**$400**	**33.33%**

Department of Community Services

Historical Expenditures by Department



FY27 Expenditures by Department



P&R-RECREATION PROGRAMS	$1,897,812	39.09%
P&R-PARKS OPERATION/MAINT	$1,326,730	27.33%
LIBRARY SERVICES	$907,936	18.70%
COMMUNITY SERVICE ADMIN	$452,624	9.32%
LIBRARY STANDARDS GRANT	$254,570	5.24%
ROYAL GRANT-SUBURBAN PARK	$6,200	0.13%
Eagles Nest-Suburban Park	$4,700	0.10%
OLD MILL-SUBURBAN PARKS	$4,700	0.10%

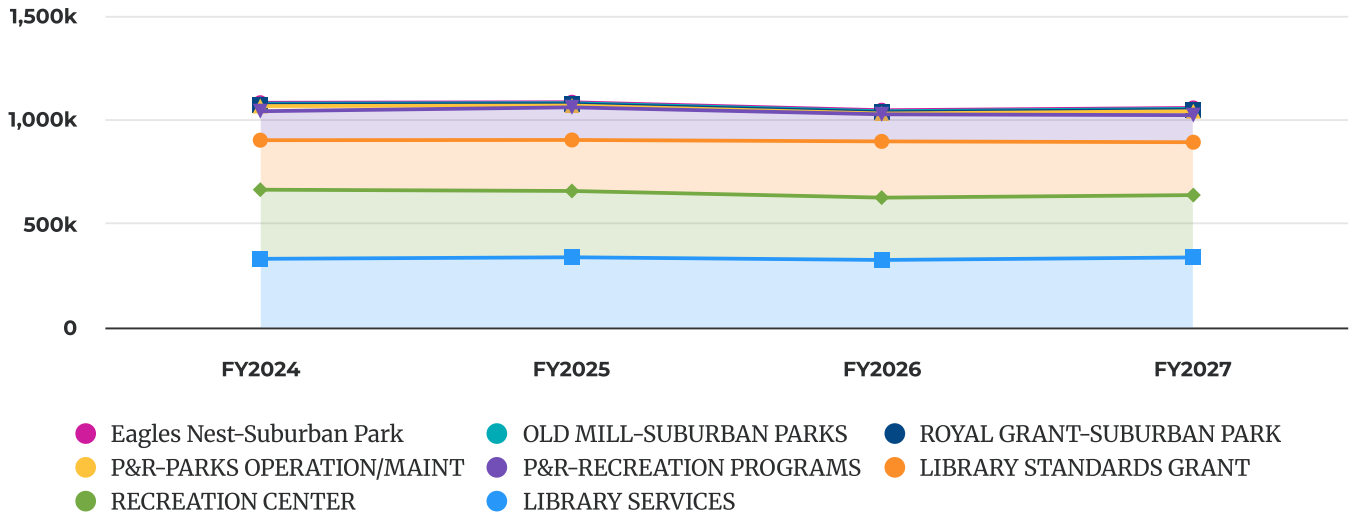
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
P&R-RECREATION PROGRAMS	$1,676,177	$1,758,909	$1,913,694	$1,897,812	-0.83%
P&R-PARKS OPERATION/MAINT	$1,152,319	$1,211,277	$1,303,311	$1,326,730	1.80%
COMMUNITY SERVICE ADMIN	$408,683	$405,098	$432,630	$452,624	4.62%
OLD MILL-SUBURBAN PARKS	$4,681	$4,700	$4,700	$4,700	0.00%
ROYAL GRANT-SUBURBAN PARK	$6,181	$6,187	$6,200	$6,200	0.00%
Eagles Nest-Suburban Park	$4,381	$4,400	$4,700	$4,700	0.00%
LIBRARY SERVICES	$1,864,065	$832,195	$907,350	$907,936	0.06%
LIBRARY STANDARDS GRANT	$229,646	$254,963	$287,324	$254,570	-11.40%
Total Expenditures	**$5,346,134**	**$4,477,728**	**$4,859,909**	**$4,855,272**	**-0.10%**

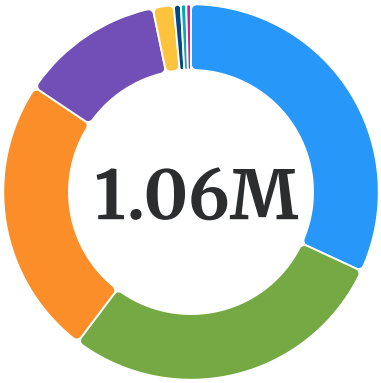
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$1,519,825	$1,579,902	$1,686,067	$1,708,952	1.36%
BENEFITS	$954,605	$1,061,177	$1,131,377	$1,130,620	-0.07%
PERSONNEL OTHER	$256,785	$196,666	$58,800	$58,800	0.00%
OPERATING INSURANCE	$71,834	$66,915	$73,500	$73,500	0.00%
OFFICE EXPENSES	$5,148	$9,398	$22,203	$19,000	-14.43%
TRAINING	$2,592	$5,370	$18,970	$11,200	-40.96%
LEGAL	$882	$1,477	$2,200	$2,200	0.00%
CONTRACTUAL/CONSULTING	$377,795	$427,406	$491,704	$437,800	-10.96%
HR EMPLOYMENT EXP	$764	$1,414	$1,200	$1,500	25.00%
OUTREACH/COMMUNITY EXPENSE	$7,939	$7,919	$24,186	$23,200	-4.08%
PROJECT EXP	$22,528	$21,953	$27,200	$25,700	-5.51%
CONTINGENCY	-$4,600	-$4,600	-	-	0.00%
MISC	$2,885	$956	$10,725	$500	-95.34%
RECIPROCAL BORROWING	$1,087,089	-	-	-	0.00%
GRANT/PROGRAM EXP	$11,325	-	-	$14,000	-
TRAVEL	$435	$396	$3,000	$23,200	673.25%
INDIRECT COSTS	$600,717	$632,925	$699,700	$699,700	0.00%
FURNITURE/EQUIPMENT	$31,580	$33,295	$50,716	$61,600	21.46%
OPERATING SUPPLIES	$110,529	$122,209	$174,254	$158,400	-9.10%
UTILITIES	$145,768	$165,943	$183,200	$195,600	6.77%
RENT EXPENSE	$6,130	$5,775	$16,600	$18,100	9.04%
MAINTENANCE EXPENSE	$107,362	$120,441	$145,600	$151,000	3.71%
VEHICLE EXPENSES	$26,219	$20,792	$38,705	$40,700	5.15%
Total Expenditures	**$5,346,134**	**$4,477,728**	**$4,859,909**	**$4,855,272**	**-0.10%**

Historical Revenues by Department



FY27 Revenues by Department



LIBRARY SERVICES	$337,200	31.91%
RECREATION CENTER	$300,000	28.39%
LIBRARY STANDARDS GRANT	$254,570	24.09%
P&R-RECREATION PROGRAMS	$130,250	12.33%
P&R-PARKS OPERATION/MAINT	$19,000	1.80%
ROYAL GRANT-SUBURBAN PARK	$6,500	0.62%
OLD MILL-SUBURBAN PARKS	$4,800	0.45%
Eagles Nest-Suburban Park	$4,300	0.41%

Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
P&R-RECREATION PROGRAMS	$139,406	$157,168	$131,650	$130,250	-1.06%
RECREATION CENTER	$332,693	$319,116	$300,000	$300,000	0.00%
P&R-PARKS OPERATION/MAINT	$24,990	$8,585	$4,000	$19,000	375.00%
OLD MILL-SUBURBAN PARKS	$4,866	$4,877	$4,700	$4,800	2.13%
ROYAL GRANT-SUBURBAN PARK	$6,563	$6,571	$6,200	$6,500	4.84%
Eagles Nest-Suburban Park	$4,298	$4,292	$4,700	$4,300	-8.51%
LIBRARY SERVICES	$330,475	$337,967	$325,000	$337,200	3.75%
LIBRARY STANDARDS GRANT	$238,376	$245,510	$253,398	$254,570	0.46%
Total Revenues	**$1,081,668**	**$1,084,085**	**$1,029,648**	**$1,056,620**	**2.62%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PROP.TAX-OLD MILL SUB PRK	$4,863	$4,874	$4,700	$4,800	2.13%
PROP.TAX-ROYL GRNT SUBPRK	$6,526	$6,494	$6,200	$6,500	4.84%
PROP.TAX-EAGLES NEST SP	$4,298	$4,292	$4,700	$4,300	-8.51%
LIBRARY TAX	$61	-	-	-	0.00%
KC LIBRARY TAX CURRENT	$312,898	$316,577	$316,000	$328,000	3.80%
PROP TAX-DELINQ-ROYALGRNT	-	$56	-	-	0.00%
LIBRARY TAX DELINQUENT	$11,772	$3,541	-	-	0.00%
KC LIBRARY TAX DELINQUENT	$292	$7,862	$3,000	$3,200	6.67%
PENALTY&INT-OLD MILL	$3	$3	-	-	0.00%
PENALTY&INT-ROYAL GRANT	$37	$21	-	-	0.00%
PENALTY&INT-EAGLES NEST	$1	-	-	-	0.00%
STATE OF DELAWARE GRANT	$2,655	$4,878	-	-	0.00%
LIBRARY STANDARD GRANT	$238,376	$245,510	$253,398	$254,570	0.46%
PARKS & RECREATION FEES	$423,222	$427,802	$395,000	$395,000	0.00%
RENTAL FEES	$13,868	$14,060	$6,000	$7,000	16.67%
CAM FEES - REC CENTER	$35,443	$36,730	$32,000	$32,000	0.00%
RECREATION REFUND FEE	$250	-$95	$250	$250	0.00%
LIBRARY FINES	$1,159	$856	$1,600	$1,600	0.00%
LIBRARY MATERIALS LOST	$650	$589	$700	$700	0.00%
ROOM RENTAL FEES	$180	$90	$100	$100	0.00%
SPECIAL PROGRAM REVENUE	$16,465	-	-	$14,000	-
COPIES	$3,463	$3,274	$3,600	$3,600	0.00%
DONATIONS	$1,000	$2,000	$2,400	$1,000	-58.33%
INTEREST-CASH LIEU RECRTN	$4,186	$4,671	-	-	0.00%
Total Revenues	**$1,081,668**	**$1,084,085**	**$1,029,648**	**$1,056,620**	**2.62%**

Community Services Administration

Mission - Community Services Administration provides management and coordination for the Parks and Recreation and Library Services divisions of Kent County Levy Court. The Community Services Director acts on the initiatives of the Levy Court to develop and maintain parks and greenways, operate the Kent County Recreation Center and the Kent County Public Library to meet the needs of our community. The Director also works closely with the other County departments in the areas of management and technology.

Goals

- Provide a vision and a system 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

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$250,316	$225,941	$238,900	$244,194	2.22%
BENEFITS	$126,055	$145,058	$151,730	$152,130	0.26%
OPERATING INSURANCE	$1,783	$1,769	$2,100	$2,100	0.00%
OFFICE EXPENSES	$443	$187	$1,200	$1,300	8.33%
TRAINING	$230	$560	$2,000	$1,500	-25.00%
CONTRACTUAL/CONSULTING	$95	$63	$300	$300	0.00%
OUTREACH/COMMUNITY EXPENSE	-	-	$200	$200	0.00%
TRAVEL	-	-	-	$1,800	-
INDIRECT COSTS	$28,490	$30,968	$33,800	$33,800	0.00%
FURNITURE/EQUIPMENT	-	-	$300	$13,300	4,333.33%
UTILITIES	$552	$553	$600	$600	0.00%
MAINTENANCE EXPENSE	$720	-	$1,300	$1,200	-7.69%
VEHICLE EXPENSES	-	-	$200	$200	0.00%
Total Expenditures	**$408,683**	**$405,098**	**$432,630**	**$452,624**	**4.62%**

Library Services

Mission - 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
- Proved a mobile library that offers services to a wide variety of patrons in rural and under-served areas of the County

Goals

- Increase the collection of eBooks: Fifty percent (50%) of all books published are offered in eBook format
- Continue to offer adult and children's programs. Programs include: book talks, storytelling, author discussions, puppet shows, and community interest subjects.
- Increase patron use of the mobile library by increasing the number of stops and hours available to the public.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$281,177	$281,440	$297,300	$302,986	1.91%
BENEFITS	$187,873	$212,921	$221,550	$221,950	0.18%
PERSONNEL OTHER	$54,321	$60,437	$58,800	$58,800	0.00%
OPERATING INSURANCE	$13,300	$13,199	$14,500	$14,500	0.00%
OFFICE EXPENSES	$2,301	$4,140	$6,900	$8,700	26.09%
TRAINING	-	$258	$3,800	$2,700	-28.95%
LEGAL	$168	$196	$500	$500	0.00%
CONTRACTUAL/CONSULTING	$5,924	$5,825	$18,200	$11,400	-37.36%
PROJECT EXP	$17,476	$21,278	$22,700	$21,200	-6.61%
MISC	-	-	$500	$500	0.00%
RECIPROCAL BORROWING	$1,087,089	-	-	-	0.00%
INDIRECT COSTS	$139,514	$156,083	$170,100	$170,100	0.00%
FURNITURE/EQUIPMENT	$8,385	$16,509	$10,200	$11,000	7.84%
OPERATING SUPPLIES	$1,085	$2,375	$6,000	$4,800	-20.00%
UTILITIES	$35,708	$37,681	$43,300	$44,800	3.46%
MAINTENANCE EXPENSE	$29,669	$19,578	$32,900	$32,100	-2.43%
VEHICLE EXPENSES	$75	$275	$100	$1,900	1,800.00%
Total Expenditures	**$1,864,065**	**$832,195**	**$907,350**	**$907,936**	**0.06%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
LIBRARY TAX	$61	-	-	-	0.00%
KC LIBRARY TAX CURRENT	$312,898	$316,577	$316,000	$328,000	3.80%
LIBRARY TAX DELINQUENT	$11,772	$3,541	-	-	0.00%
KC LIBRARY TAX DELINQUENT	$292	$7,862	$3,000	$3,200	6.67%
STATE OF DELAWARE GRANT	-	$5,178	-	-	0.00%
LIBRARY FINES	$1,159	$856	$1,600	$1,600	0.00%
LIBRARY MATERIALS LOST	$650	$589	$700	$700	0.00%
ROOM RENTAL FEES	$180	$90	$100	$100	0.00%
COPIES	$3,463	$3,274	$3,600	$3,600	0.00%
Total Revenues	**$330,475**	**$337,967**	**$325,000**	**$337,200**	**3.75%**

Library Standards Grant

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$109,399	$115,760	$96,667	$91,660	-5.18%
BENEFITS	$38,888	$46,422	$45,867	$43,010	-6.23%
OFFICE EXPENSES	$190	$163	$8,203	$3,200	-60.99%
TRAINING	-	$1,530	$6,170	$1,500	-75.69%
CONTRACTUAL/CONSULTING	$22,279	$22,018	$4,604	$400	-91.31%
OUTREACH/COMMUNITY EXPENSE	$7,939	$7,919	$23,986	$23,000	-4.11%
MISC	$136	-	$650	-	-
TRAVEL	$435	$396	$3,000	$6,500	116.64%
FURNITURE/EQUIPMENT	$6,900	$6,934	$14,016	$9,300	-33.65%
OPERATING SUPPLIES	$38,945	$50,903	$77,154	$69,000	-10.57%
VEHICLE EXPENSES	$4,534	$2,920	$7,005	$7,000	-0.08%
Total Expenditures	**$229,646**	**$254,963**	**$287,324**	**$254,570**	**-11.40%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
LIBRARY STANDARD GRANT	$238,376	$245,510	$253,398	$254,570	0.46%
Total Revenues	**$238,376**	**$245,510**	**$253,398**	**$254,570**	**0.46%**

Recreation

Mission - 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 activities and events to meet the diverse interests of Kent County citizens

- Utilize the Kent County Recreation Center and County parks to form various leagues, such as: flag football, horseshoes, softball, t-ball, soccer, lacrosse, volleyball, field hockey, pickleball, etc.
- Implement new marketing strategies based on the use of all forms of social media.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$403,592	$463,763	$527,000	$535,362	1.59%
BENEFITS	$265,507	$285,815	$337,850	$338,450	0.18%
PERSONNEL OTHER	$202,464	$136,229	-	-	0.00%
OPERATING INSURANCE	$30,167	$29,181	$32,000	$32,000	0.00%
OFFICE EXPENSES	$876	$3,048	$3,100	$3,400	9.68%
TRAINING	$1,204	$950	$3,000	$1,800	-40.00%
LEGAL	$123	$637	$500	$500	0.00%
CONTRACTUAL/CONSULTING	$338,798	$387,672	$453,000	$412,500	-8.94%
HR EMPLOYMENT EXP	$764	$1,414	$1,200	$1,500	25.00%
MISC	-	$956	$1,444	-	-
TRAVEL	-	-	-	$6,700	-
INDIRECT COSTS	$268,799	$270,282	$311,000	$311,000	0.00%
FURNITURE/EQUIPMENT	$4,528	$6,293	$17,800	$21,200	19.10%
OPERATING SUPPLIES	$43,711	$43,588	$58,900	$51,100	-13.24%
UTILITIES	$76,052	$87,324	$94,800	$103,300	8.97%
RENT EXPENSE	$5,359	$5,620	$14,600	$15,100	3.42%
MAINTENANCE EXPENSE	$33,727	$35,642	$56,200	$62,600	11.39%
VEHICLE EXPENSES	$506	$495	$1,300	$1,300	0.00%
Total Expenditures	**$1,676,177**	**$1,758,909**	**$1,913,694**	**$1,897,812**	**-0.83%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PARKS & RECREATION FEES	$134,971	$151,591	$130,000	$130,000	0.00%
RECREATION REFUND FEE	$250	-$95	$250	$250	0.00%
DONATIONS	-	$1,000	$1,400	-	-
INTEREST-CASH LIEU RECRTN	$4,186	$4,671	-	-	0.00%
Total Revenues	**$139,406**	**$157,168**	**$131,650**	**$130,250**	**-1.06%**

Parks

Mission - to provide safe, well-maintained parks and open spaces for the citizens of Kent County to enjoy.

Goals

- Continue a professional level of County open spaces, greenways, and parks management operations
- Work toward implementing specific goals of the Kent County Parks, Recreation and Open Space Long Range Strategic Plan
- Continuously improve services at all Kent County-owned public parks: Brecknock, Hunn Nature, Lebanon Landing, Kesselring, Big Oak, Browns Branch

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$475,341	$492,998	$526,200	$534,750	1.62%
BENEFITS	$336,281	$370,961	$374,380	$375,080	0.19%
PERSONNEL OTHER	-$9,200	-$9,200	-$10,000	-$10,000	0.00%
OPERATING INSURANCE	$26,583	$22,766	$24,900	$24,900	0.00%
OFFICE EXPENSES	$1,337	$1,860	$2,800	$2,400	-14.29%
TRAINING	$1,158	$2,072	$4,000	$3,700	-7.50%
LEGAL	$592	$644	$1,200	$1,200	0.00%
CONTRACTUAL/CONSULTING	$10,699	$11,827	$15,600	$13,200	-15.38%
PROJECT EXP	$5,052	$675	$4,500	$4,500	0.00%
CONTINGENCY	-$4,600	-$4,600	-	-	0.00%
MISC	$2,749	-	$8,131	-	-
GRANT/PROGRAM EXP	$11,325	-	-	$14,000	-
TRAVEL	-	-	-	$8,200	-
INDIRECT COSTS	$162,472	$174,105	$183,300	$183,300	0.00%
FURNITURE/EQUIPMENT	$11,767	$3,559	$8,400	$6,800	-19.05%
OPERATING SUPPLIES	$24,287	$22,844	$30,200	$31,500	4.30%
UTILITIES	$33,457	$40,386	$44,500	$46,900	5.39%
RENT EXPENSE	$770	$155	$2,000	$3,000	50.00%
MAINTENANCE EXPENSE	$41,945	$63,921	$53,900	$53,800	-0.19%
VEHICLE EXPENSES	$20,304	$16,303	$29,300	$29,500	0.68%
Total Expenditures	**$1,152,319**	**$1,211,277**	**$1,303,311**	**$1,326,730**	**1.80%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
STATE OF DELAWARE GRANT	$2,655	-$300	-	-	0.00%
RENTAL FEES	$4,870	$7,885	$3,000	$4,000	33.33%
SPECIAL PROGRAM REVENUE	$16,465	-	-	$14,000	-
DONATIONS	$1,000	$1,000	$1,000	$1,000	0.00%
Total Revenues	**$24,990**	**$8,585**	**$4,000**	**$19,000**	**375.00%**

Suburban Parks

Mission - to perform ongoing necessary management and maintenance of the County's three suburban parks: Old Mill Acres, Royal Grant, and Eagle's Nest.

Goals

- Log annual maintenance activities to determine if the suburban park tax rate should be adjusted to cover expenditures.

Expenditures by Expense Type

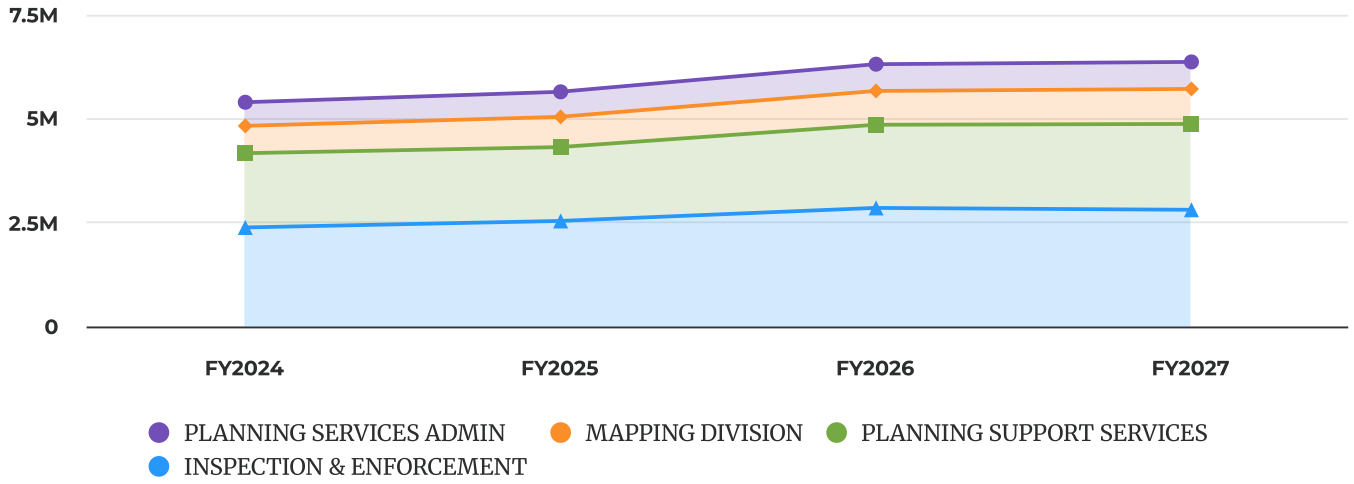
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PERSONNEL OTHER	$9,200	$9,200	$10,000	$10,000	0.00%
INDIRECT COSTS	$1,443	$1,487	$1,500	$1,500	0.00%
OPERATING SUPPLIES	$2,500	$2,500	$2,000	$2,000	0.00%
MAINTENANCE EXPENSE	$1,300	$1,300	$1,300	$1,300	0.00%
VEHICLE EXPENSES	$800	$800	$800	$800	0.00%
Total Expenditures	**$15,243**	**$15,287**	**$15,600**	**$15,600**	**0.00%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PROP.TAX-OLD MILL SUB PRK	$4,863	$4,874	$4,700	$4,800	2.13%
PROP.TAX-ROYL GRNT SUBPRK	$6,526	$6,494	$6,200	$6,500	4.84%
PROP.TAX-EAGLES NEST SP	$4,298	$4,292	$4,700	$4,300	-8.51%
PROP TAX-DELINQ-ROYALGRNT	-	$56	-	-	0.00%
PENALTY&INT-OLD MILL	$3	$3	-	-	0.00%
PENALTY&INT-ROYAL GRANT	$37	$21	-	-	0.00%
PENALTY&INT-EAGLES NEST	$1	-	-	-	0.00%
Total Revenues	**$15,727**	**$15,740**	**$15,600**	**$15,600**	**0.00%**

Department of Planning Services

Historical Expenditures by Department



FY27 Expenditures by Department



INSPECTION & ENFORCEMENT	$2,809,040	44.12%
PLANNING SUPPORT SERVICES	$2,065,750	32.44%
MAPPING DIVISION	$842,430	13.23%
PLANNING SERVICES ADMIN	$649,930	10.21%

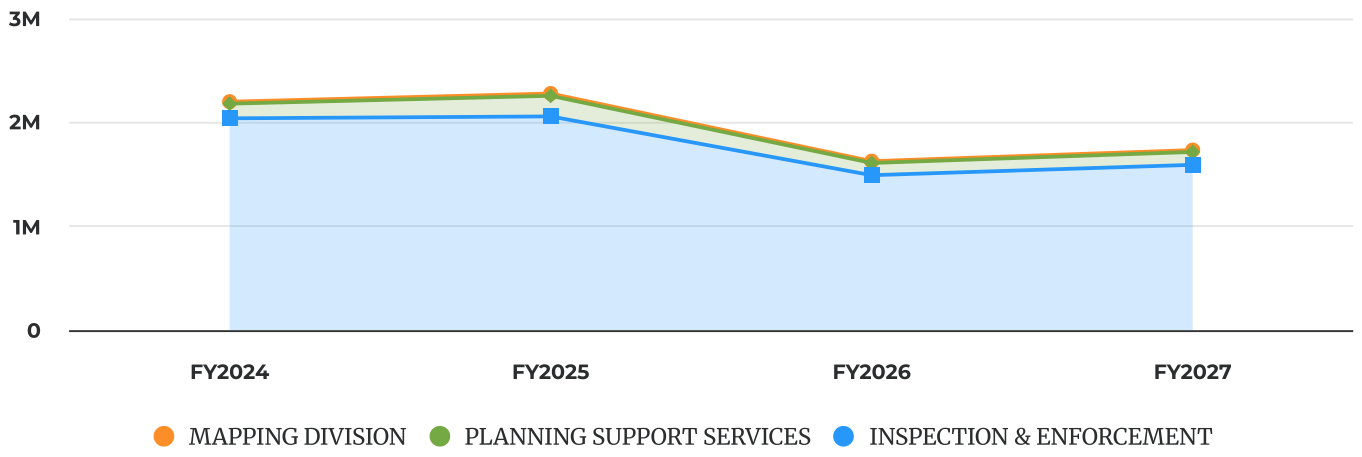
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
MAPPING DIVISION	$657,632	$727,782	$813,930	$842,430	3.50%
PLANNING SUPPORT SERVICES	$1,787,242	$1,776,886	$2,001,050	$2,065,750	3.23%
PLANNING SERVICES ADMIN	$568,364	$602,560	$643,880	$649,930	0.94%
INSPECTION & ENFORCEMENT	$2,383,199	$2,540,499	$2,853,740	$2,809,040	-1.57%
Total Expenditures	**$5,396,438**	**$5,647,728**	**$6,312,600**	**$6,367,150**	**0.86%**

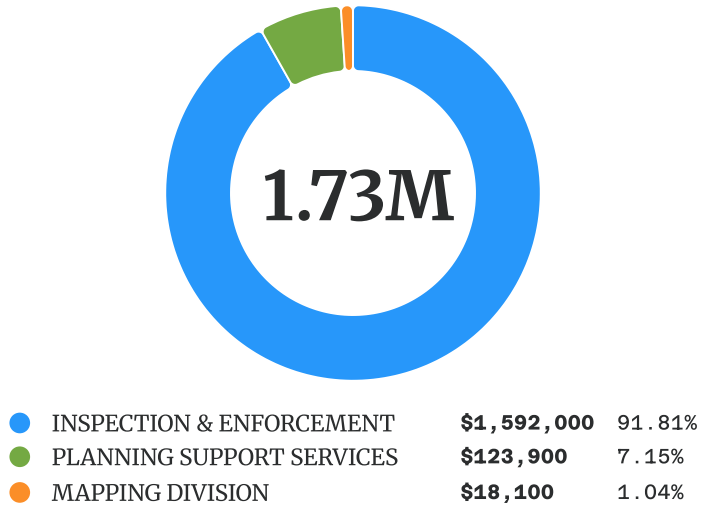
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$1,886,929	$1,948,763	$2,107,200	$2,144,200	1.76%
BENEFITS	$1,314,071	$1,409,474	$1,489,750	$1,492,650	0.19%
OPERATING INSURANCE	$44,779	$43,250	$47,500	$47,500	0.00%
OFFICE EXPENSES	$15,868	$19,281	$28,615	$30,200	5.54%
TRAINING	$5,825	$5,430	$27,595	$15,800	-42.74%
LEGAL	$234,766	$132,239	$96,600	$146,600	51.76%
CONTRACTUAL/CONSULTING	$25,332	$48,689	$115,590	$139,200	20.43%
PROJECT EXP	-	-	-	$10,000	-
MISC	$50	$100	$300	$400	33.33%
GRANT/PROGRAM EXP	$53,469	$57,675	$180,000	$116,000	-35.56%
TRAVEL	$1,849	$3,350	$6,300	$6,400	1.59%
INDIRECT COSTS	$1,721,305	$1,890,415	$2,098,400	$2,098,400	0.00%
FURNITURE/EQUIPMENT	$3,142	$3,358	$4,350	$9,700	122.99%
OPERATING SUPPLIES	$1,484	$2,071	$4,400	$4,400	0.00%
UTILITIES	$18,082	$16,646	$16,200	$14,200	-12.35%
MAINTENANCE EXPENSE	$42,478	$44,246	$63,700	$66,400	4.24%
VEHICLE EXPENSES	$27,009	$22,738	$26,100	$25,100	-3.83%
Total Expenditures	**$5,396,438**	**$5,647,728**	**$6,312,600**	**$6,367,150**	**0.86%**

Historical Revenues by Department



FY27 Revenues by Department



Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
MAPPING DIVISION	$19,054	$21,929	$17,200	$18,100	5.23%
PLANNING SUPPORT SERVICES	$141,137	$198,409	$117,800	$123,900	5.18%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
INSPECTION & ENFORCEMENT	$2,039,487	$2,057,932	$1,492,000	$1,592,000	6.70%
Total Revenues	**$2,199,677**	**$2,278,269**	**$1,627,000**	**$1,734,000**	**6.58%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
INSPECTION&ENFORCEMNT FEE	$1,934,299	$1,926,208	$1,400,000	$1,500,000	7.14%
PLANNING APPLICATION FEES	$90,752	$152,019	$90,000	$95,000	5.56%
CODE ENFORCEMENT FINES	$960	$1,035	$1,000	$1,000	0.00%
TAX MAPPING FEES	$309	$134	$200	$100	-50.00%
PLANNING/MAPS FEES	-	$315	$100	$100	0.00%
PLAN FORMS/DOCUMENTS FEES	$1,020	$1,050	$600	$700	16.67%
ZONING APPLICATION FEES	$20,770	$23,960	$19,000	$20,000	5.26%
STREET ADDRESSING FEES	$18,745	$21,795	$17,000	$18,000	5.88%
Mobile Home Demo Reimb	$6,537	$12,930	$11,000	$11,000	0.00%
HousingDemoReimbursement	$64,366	$88,321	$45,000	$45,000	0.00%
GrassCuttingReimbursemnt	$29,264	$24,883	$30,000	$30,000	0.00%
HOA Billing Admin Fee	$8,095	$11,297	$8,100	$8,100	0.00%
SWMD Admin Fee	$11,162	-	-	-	0.00%
I&E Lien Admin Fees	$3,955	$4,245	$5,000	$5,000	0.00%
ABANDON PROP GRANT REIMB	-	$310	-	-	0.00%
COPIES	$116	$36	-	-	0.00%
APFO EMS FEE	$8,146	$8,346	-	-	0.00%
INTEREST-APFO	$1,181	$1,386	-	-	0.00%
Total Revenues	**$2,199,677**	**$2,278,269**	**$1,627,000**	**$1,734,000**	**6.58%**

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 with 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 achieve 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 online information services to applicants and citizens of Kent County.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$310,778	$324,192	$343,600	$350,400	1.98%
BENEFITS	$160,782	$172,441	$179,930	$180,530	0.33%
OPERATING INSURANCE	$2,313	$2,316	$2,600	$2,600	0.00%
OFFICE EXPENSES	$1,700	$1,660	$1,600	$1,900	18.75%
TRAINING	$304	$700	$3,000	$1,200	-60.00%
CONTRACTUAL/CONSULTING	-	-	$200	$200	0.00%
TRAVEL	$800	-	-	-	0.00%
INDIRECT COSTS	$90,743	$100,158	$111,800	$111,800	0.00%
FURNITURE/EQUIPMENT	-	-	$850	$1,000	17.65%
UTILITIES	$224	$230	$300	$300	0.00%
MAINTENANCE EXPENSE	$720	$865	-	-	0.00%
Total Expenditures	**$568,364**	**$602,560**	**$643,880**	**$649,930**	**0.94%**

Geographic Information Systems

Mission - The Geographic Information Systems section manages property mapping, property addressing and everyday Geographic Information Systems (GIS) requests from 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. The GIS section is responsible for implementing the data management plan and managing all County GIS data to ensure 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 an interactive map system for public use via the Internet and Intranet with the implementation of ARC Server.
- Offer ongoing 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.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$209,129	$215,739	$226,300	$230,800	1.99%
BENEFITS	$153,755	$161,638	$171,030	$171,330	0.18%
OPERATING INSURANCE	$2,617	$2,631	$2,900	$2,900	0.00%
OFFICE EXPENSES	$957	$1,927	$1,105	$1,800	62.90%
TRAINING	$429	$200	$3,195	$5,300	65.88%
CONTRACTUAL/CONSULTING	$715	$11,052	$59,600	$81,000	35.91%
TRAVEL	$407	-	$1,600	$1,600	0.00%
INDIRECT COSTS	$274,985	$319,890	$327,900	$327,900	0.00%
FURNITURE/EQUIPMENT	$1,047	$1,047	$1,200	$1,200	0.00%
UTILITIES	$1,026	$1,047	$1,100	$1,100	0.00%
MAINTENANCE EXPENSE	$12,564	$12,605	$18,000	$17,500	-2.78%
VEHICLE EXPENSES	-	$6	-	-	0.00%
Total Expenditures	**$657,632**	**$727,782**	**$813,930**	**$842,430**	**3.50%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
TAX MAPPING FEES	$309	$134	$200	$100	-50.00%
STREET ADDRESSING FEES	$18,745	$21,795	$17,000	$18,000	5.88%
Total Revenues	**$19,054**	**$21,929**	**$17,200**	**$18,100**	**5.23%**

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 the 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.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$1,022,167	$1,056,901	$1,105,800	$1,125,600	1.79%
BENEFITS	$750,046	$815,995	$851,840	$853,440	0.19%
OPERATING INSURANCE	$20,235	$17,966	$19,700	$19,700	0.00%
OFFICE EXPENSES	$9,360	$9,661	$18,910	$18,700	-1.11%
TRAINING	$4,071	$2,251	$15,400	$7,100	-53.90%
LEGAL	$2,442	$25	$500	$500	0.00%
CONTRACTUAL/CONSULTING	$16,829	$26,812	$46,590	$46,900	0.67%
MISC	$30	-	$200	$300	50.00%
GRANT/PROGRAM EXP	$53,469	$57,675	$180,000	$116,000	-35.56%
TRAVEL	$242	$828	$2,100	$2,600	23.81%
INDIRECT COSTS	$433,459	$486,291	$540,800	$540,800	0.00%
FURNITURE/EQUIPMENT	$1,047	$1,047	$1,100	$6,300	472.73%
OPERATING SUPPLIES	$984	$1,271	$3,600	$3,600	0.00%
UTILITIES	$14,674	$13,101	$12,500	$10,500	-16.00%
MAINTENANCE EXPENSE	$27,161	$27,984	$28,700	$32,000	11.50%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
VEHICLE EXPENSES	$26,984	$22,691	$26,000	$25,000	-3.85%
Total Expenditures	**$2,383,199**	**$2,540,499**	**$2,853,740**	**$2,809,040**	**-1.57%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
INSPECTION&ENFORCEMNT FEE	$1,934,299	$1,926,208	$1,400,000	$1,500,000	7.14%
CODE ENFORCEMENT FINES	$960	$1,035	$1,000	$1,000	0.00%
Mobile Home Demo Reimb	$6,537	$12,930	$11,000	$11,000	0.00%
HousingDemoReimbursement	$64,366	$88,321	$45,000	$45,000	0.00%
GrassCuttingReimbursemnt	$29,264	$24,883	$30,000	$30,000	0.00%
I&E Lien Admin Fees	$3,955	$4,245	$5,000	$5,000	0.00%
ABANDON PROP GRANT REIMB	-	$310	-	-	0.00%
COPIES	$106	$1	-	-	0.00%
Total Revenues	**$2,039,487**	**$2,057,932**	**$1,492,000**	**$1,592,000**	**6.70%**

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
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.
- Develop the 2028 Comprehensive Plan.
- Completion of the review and revision of Chapter 187 Subdivision and Land Development.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$344,855	$351,931	$431,500	$437,400	1.37%
BENEFITS	$249,487	$259,401	$286,950	$287,350	0.14%
OPERATING INSURANCE	$19,614	$20,337	$22,300	$22,300	0.00%
OFFICE EXPENSES	$3,851	$6,033	$7,000	$7,800	11.43%
TRAINING	$1,020	$2,279	$6,000	$2,200	-63.33%
LEGAL	$232,325	$132,215	$96,100	$146,100	52.03%
CONTRACTUAL/CONSULTING	$7,788	$10,826	$9,200	$11,100	20.65%
PROJECT EXP	-	-	-	$10,000	-
MISC	$20	$100	$100	$100	0.00%
TRAVEL	$400	$2,522	$2,600	$2,200	-15.38%
INDIRECT COSTS	$922,118	$984,076	$1,117,900	$1,117,900	0.00%
FURNITURE/EQUIPMENT	$1,047	$1,264	$1,200	$1,200	0.00%
OPERATING SUPPLIES	$500	$800	$800	$800	0.00%
UTILITIES	$2,158	$2,269	$2,300	$2,300	0.00%
MAINTENANCE EXPENSE	$2,033	$2,792	$17,000	$16,900	-0.59%
VEHICLE EXPENSES	$25	$42	$100	$100	0.00%

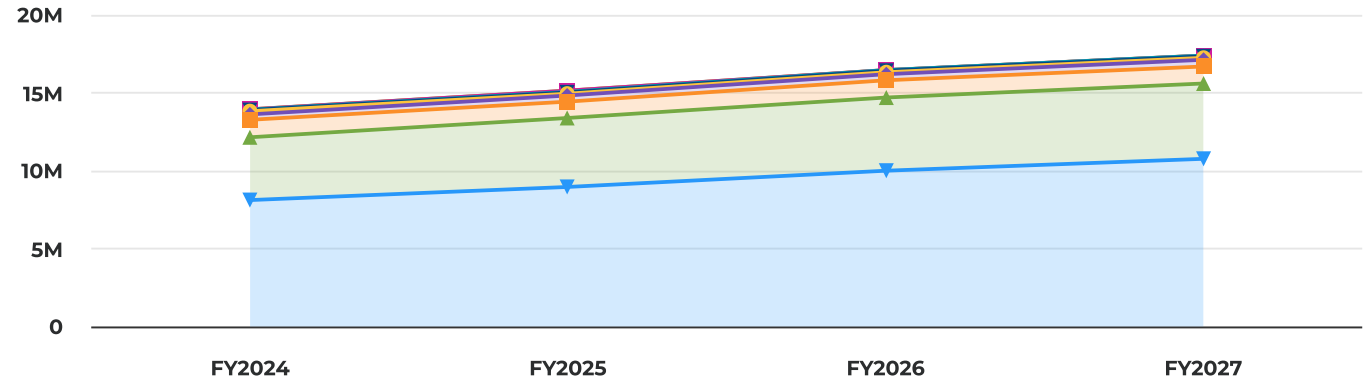
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
Total Expenditures	**$1,787,242**	**$1,776,886**	**$2,001,050**	**$2,065,750**	**3.23%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PLANNING APPLICATION FEES	$90,752	$152,019	$90,000	$95,000	5.56%
PLANNING/MAPS FEES	-	$315	$100	$100	0.00%
PLAN FORMS/DOCUMENTS FEES	$1,020	$1,050	$600	$700	16.67%
ZONING APPLICATION FEES	$20,770	$23,960	$19,000	$20,000	5.26%
HOA Billing Admin Fee	$8,095	$11,297	$8,100	$8,100	0.00%
SWMD Admin Fee	$11,162	-	-	-	0.00%
COPIES	$10	$35	-	-	0.00%
APFO EMS FEE	$8,146	$8,346	-	-	0.00%
INTEREST-APFO	$1,181	$1,386	-	-	0.00%
Total Revenues	**$141,137**	**$198,409**	**$117,800**	**$123,900**	**5.18%**

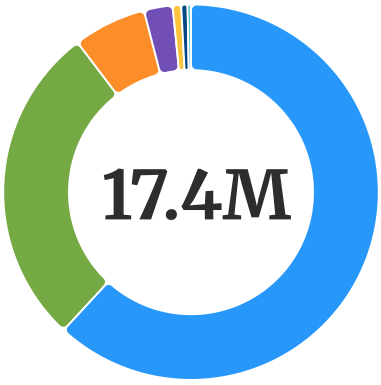
Department of Public Safety

Historical Expenditures by Department



- EMS Training
- MOBILE COMMAND CENTER
- EMERGENCY MANAGEMENT PLANNING GRANT
- EMERG.MEDICAL SERV-GRANT
- EMPG-County Match
- EPO/LEPC-(SARA/STATE FND)
- EMERG.MEDICAL SERV-COUNTY
- SPECIAL PROJECTS
- PUBLIC SAFETY ADMIN
- EMERGENCY DISPATCH CENTER

FY27 Expenditures by Department



EMERG.MEDICAL SERV-GRANT	**$10,760,426**	61.88%
EMERGENCY DISPATCH CENTER	**$4,834,558**	27.80%
EMERG.MEDICAL SERV-COUNTY	**$1,091,640**	6.28%
EMERGENCY MANAGEMENT PLANNING GRANT	**$429,382**	2.47%
PUBLIC SAFETY ADMIN	**$127,114**	0.73%
EPO/LEPC-(SARA/STATE FND)	**$93,710**	0.54%
MOBILE COMMAND CENTER	**$47,600**	0.27%
EMPG-County Match	**$4,200**	0.02%

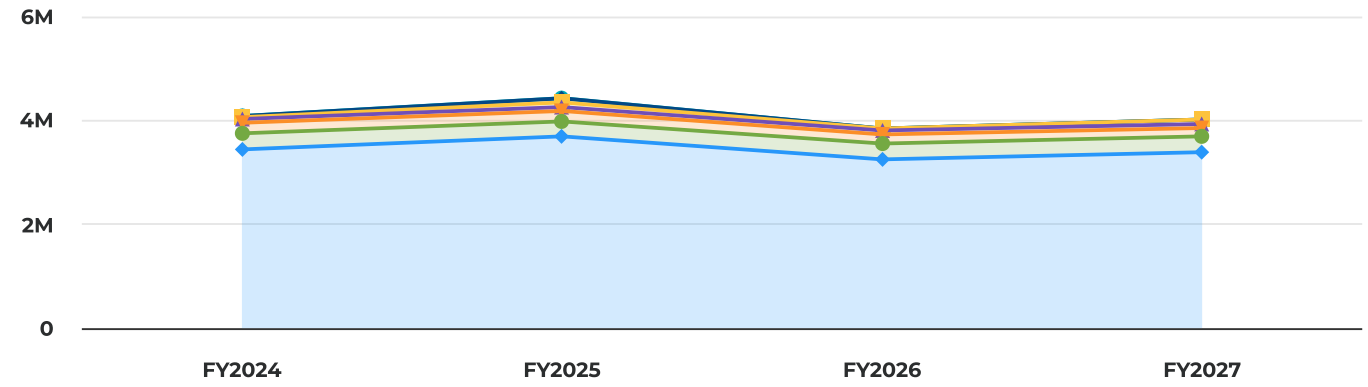
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
EMERGENCY MANAGEMENT PLANNING GRANT	$346,036	$393,805	$422,704	$429,382	1.58%
EMPG-County Match	$6,216	$3,907	$4,200	$4,200	0.00%
SPECIAL PROJECTS	$21,427	$78,391	-	-	0.00%
EPO/LEPC-(SARA/STATE FND)	$71,686	$80,057	$93,710	$93,710	0.00%
EMERG.MEDICAL SERV-GRANT	$8,113,168	$8,956,086	$10,397,010	$10,760,426	3.50%
EMERG.MEDICAL SERV-COUNTY	$1,121,045	$1,048,197	$1,119,214	$1,091,640	-2.46%
EMS Training	$1,240	$1,090	-	-	0.00%
PUBLIC SAFETY ADMIN	$205,658	$116,733	$126,060	$127,114	0.84%
EMERGENCY DISPATCH CENTER	$4,030,391	$4,427,208	$4,696,510	$4,834,558	2.94%
MOBILE COMMAND CENTER	$24,974	$34,527	$42,400	$47,600	12.26%
Total Expenditures	**$13,941,839**	**$15,140,001**	**$16,901,808**	**$17,388,630**	**2.88%**

Expenditures by Expense Type

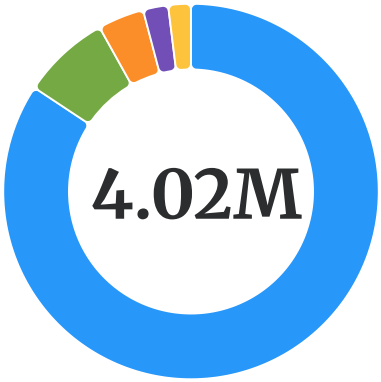
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$6,978,490	$7,334,249	$8,173,700	$8,526,956	4.32%
BENEFITS	$4,281,795	$4,733,984	$4,991,760	$5,049,460	1.16%
PERSONNEL OTHER	$158,949	$136,929	$70,400	$70,400	0.00%
OPERATING INSURANCE	$107,424	$103,893	$113,900	$119,600	5.00%
OFFICE EXPENSES	$6,495	$19,808	$14,900	$16,000	7.38%
TRAINING	$99,629	$86,025	$160,400	$156,400	-2.49%
LEGAL	$3,441	$13,753	-	-	0.00%
CONTRACTUAL/CONSULTING	$28,026	$156,976	$159,800	$205,500	28.60%
HR EMPLOYMENT EXP	$3,856	$2,904	$4,500	$12,100	168.89%
OUTREACH/COMMUNITY EXPENSE	$4,710	$10,405	$12,900	$17,500	35.66%
PROJECT EXP	-	$2,185	$190,594	-	-
MISC	$888	$2,904	$14,594	$12,300	-15.72%
TRAVEL	$29,679	$65,294	$30,500	$34,900	14.43%
INDIRECT COSTS	$1,225,560	$1,355,050	$1,530,960	$1,530,960	0.00%
FURNITURE/EQUIPMENT	$332,741	$372,319	$425,730	$543,500	27.66%
OPERATING SUPPLIES	$205,880	$224,719	$329,620	$352,400	6.91%
UTILITIES	$183,817	$182,948	$230,300	$259,800	12.81%
RENT EXPENSE	$42,000	$42,000	$42,000	-	-
MAINTENANCE EXPENSE	$127,925	$176,757	$258,150	$331,654	28.47%
VEHICLE EXPENSES	$120,535	$116,898	$147,100	$149,200	1.43%
Total Expenditures	**$13,941,839**	**$15,140,001**	**$16,901,808**	**$17,388,630**	**2.88%**

Historical Revenues by Department



- EMS Training
- EPO/LEPC-(SARA/STATE FND)
- EMERG.MEDICAL SERV-GRANT
- SPECIAL PROJECTS
- EMERGENCY MANAGEMENT PLANNING GRANT
- EMERG.MEDICAL SERV-COUNTY
- EMERGENCY DISPATCH CENTER

FY27 Revenues by Department



EMERG.MEDICAL SERV-GRANT	$3,388,800	84.32%
EMERGENCY DISPATCH CENTER	$305,000	7.59%
EMERGENCY MANAGEMENT PLANNING GRANT	$160,000	3.98%
EMERG.MEDICAL SERV-COUNTY	$86,800	2.16%
EPO/LEPC-(SARA/STATE FND)	$78,300	1.95%

Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
EMERGENCY MANAGEMENT PLANNING GRANT	$202,801	$201,215	$182,980	$160,000	-12.56%
SPECIAL PROJECTS	$21,425	$79,324	-	-	0.00%
EPO/LEPC-(SARA/STATE FND)	$73,586	$75,211	$76,800	$78,300	1.95%
EMERG.MEDICAL SERV-GRANT	$3,441,586	$3,693,576	$3,249,980	$3,388,800	4.27%
EMERG.MEDICAL SERV-COUNTY	$34,646	$90,645	$38,594	$86,800	124.90%
EMS Training	$2,115	$1,800	$2,800	-	-
EMERGENCY DISPATCH CENTER	$309,902	$287,401	$305,000	$305,000	0.00%
Total Revenues	**$4,086,060**	**$4,429,172**	**$3,856,154**	**$4,018,900**	**4.22%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
911 TELEPHONE SURCHARGE	$292,516	$270,015	$270,000	$270,000	0.00%
FEDERAL GRANT	$18,772	$1,721	-	-	0.00%
EPO/FEMA (4210) FED GRNT	$202,801	$199,195	$175,000	$160,000	-8.57%
FEMA/EPO(SPECIAL) GRANT	-	$2,020	$7,980	-	-
FEDRL GRANT DONATED ASSETS	-	$77,603	-	-	0.00%
LEPC/SARA ST GRNT	$73,586	$75,211	$76,800	$78,300	1.95%
PARAMEDIC STATE GRANT	$3,441,586	$3,693,568	$3,249,980	$3,388,800	4.27%
OTHER GOVT/ASSOCIATIONS	-	$8	-	-	0.00%
STATE DE REIMBURSEMENTS	$2,653	-	-	-	0.00%
SPECIAL EVNT TRAINING REV	$2,115	$1,800	$2,800	$2,800	0.00%
SPECIAL EVENTS REVENUE	$34,646	$88,645	$35,300	$84,000	137.96%
RENTAL INCOME-911 CENTER	$17,386	$17,386	$35,000	$35,000	0.00%
DONATIONS	-	$2,000	$3,294	-	-
Total Revenues	**$4,086,060**	**$4,429,172**	**$3,856,154**	**$4,018,900**	**4.22%**

Public Safety Administration

Mission - The Kent County Department of Public Safety is committed to ensuring the safety and well-being of our residents and visitors through proactive emergency preparedness, strategic planning, and effective coordination. Our mission is to protect lives and property by responding to disasters—both natural and man-made—providing advanced life support care, maintaining a cutting-edge communications system for emergency services, and optimizing resources to enhance public safety. Through leadership, innovation, and collaboration, we strive to deliver the highest standard of emergency response and preparedness for our community.

Goals

- **Advise and Support** – Provide informed recommendations and strategic guidance to the County Administrator and Kent County Levy Court to enhance public safety operations and policies.
- **Enhance Emergency Preparedness** – Maintain a state of maximum emergency readiness through continuous training, resource management, and strategic planning.
- **Evaluate and Improve Services** – Regularly assess and enhance the effectiveness of public safety services to meet current and future community needs.
- **Optimize Coordination** – Strengthen collaboration between internal and external agencies to ensure an efficient and unified emergency response.
- **Public Safety Communication** – Ensure timely and accurate public notifications regarding safety concerns, emergencies, and preparedness measures.
- **Strengthen Partnerships** – Act as a liaison between private and government agencies to foster collaboration and improve emergency response capabilities.
- **Education and Information** – Serve as a trusted source for public safety information, training, and educational programs to empower the community.
- **Excellence in Personnel** – Recruit, train, & retain highly skilled professionals dedicated to carrying out the mission of public safety with the highest standards of service & integrity.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$200,545	$120,689	$122,200	$124,604	1.97%
BENEFITS	$80,524	$66,340	$62,410	$62,610	0.32%
PERSONNEL OTHER	-$78,840	-$75,846	-$73,800	-$73,800	0.00%
OPERATING INSURANCE	$1,061	$1,046	$1,000	$1,000	0.00%
OFFICE EXPENSES	$1,065	$95	$500	$500	0.00%
TRAINING	-	$425	$2,000	$2,000	0.00%
OUTREACH/COMMUNITY EXPENSE	-	-	$500	$500	0.00%
MISC	-	$390	$500	$500	0.00%
TRAVEL	$487	$2,728	$6,800	$7,200	5.88%
FURNITURE/EQUIPMENT	-	-	$2,500	$1,000	-60.00%
UTILITIES	$816	$865	$1,450	$1,000	-31.03%
Total Expenditures	**$205,658**	**$116,733**	**$126,060**	**$127,114**	**0.84%**

Emergency Communications

Mission - We are the Kent County Department of Public Safety Emergency Communication Division, known as Kent Center, the first point of contact in emergencies. We connect the public with lifesaving services through rapid, accurate, and compassionate communication. As the critical link between citizens and first responders, we utilize advanced technology and skilled personnel to protect life, property, and community safety.

Goals

- **Effective Emergency Communications**: Continuously enhance the quality of emergency communication services to ensure timely, accurate, and reliable support for citizens and visitors.
- **Technology Upgrades**: Provide dispatchers with the most efficient and advanced tools by regularly upgrading the Computer Aided Dispatch (CAD) System to maximize operational efficiency and meet evolving needs.
- **Mobile Data System Maintenance**: Ensure the Mobile Data System is consistently updated to provide emergency responders with real-time, accurate dispatch and addressing information.
- **Accreditation**: Maintain Emergency Medical and Fire Dispatch Accreditation while working to obtain Police Dispatch Accreditation.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
EMERGENCY DISPATCH CENTER	$4,030,391	$4,427,208	$4,696,510	$4,834,558	2.94%
MOBILE COMMAND CENTER	$24,974	$34,527	$42,400	$47,600	12.26%
Total Expenditures	**$4,055,365**	**$4,461,735**	**$4,738,910**	**$4,882,158**	**3.02%**

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$2,019,652	$2,109,014	$2,223,300	$2,277,648	2.44%
BENEFITS	$1,339,901	$1,503,764	$1,581,470	$1,585,670	0.27%
PERSONNEL OTHER	$51,485	$39,894	-	-	0.00%
OPERATING INSURANCE	$25,810	$27,742	$30,500	$36,200	18.69%
OFFICE EXPENSES	$1,230	$5,331	$6,200	$6,400	3.23%
TRAINING	$7,031	$18,955	$30,000	$20,000	-33.33%
LEGAL	-	$319	-	-	0.00%
CONTRACTUAL/CONSULTING	$5,873	$40,131	$37,900	$98,500	159.89%
HR EMPLOYMENT EXP	$599	-	-	$2,800	-
OUTREACH/COMMUNITY EXPENSE	$345	$578	$1,000	$2,000	100.00%
MISC	$418	$1,351	$6,000	$7,000	16.67%
TRAVEL	$6,527	$9,723	$10,900	$11,800	8.26%
INDIRECT COSTS	$394,825	$433,789	$467,740	$467,740	0.00%
FURNITURE/EQUIPMENT	$23,422	$49,178	$57,900	$70,300	21.42%
OPERATING SUPPLIES	$16,374	$19,980	$28,900	$35,000	21.11%
UTILITIES	$84,128	$86,995	$108,400	$108,400	0.00%
RENT EXPENSE	$6,000	$6,000	$6,000	-	-
MAINTENANCE EXPENSE	$59,669	$92,546	$131,200	$139,100	6.02%
VEHICLE EXPENSES	$12,076	$16,447	$11,500	$13,600	18.26%
Total Expenditures	**$4,055,365**	**$4,461,735**	**$4,738,910**	**$4,882,158**	**3.02%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
911 TELEPHONE SURCHARGE	$292,516	$270,015	$270,000	$270,000	0.00%
RENTAL INCOME-911 CENTER	$17,386	$17,386	$35,000	$35,000	0.00%
Total Revenues	**$309,902**	**$287,401**	**$305,000**	**$305,000**	**0.00%**

Emergency Dispatch Center

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$2,016,956	$2,105,860	$2,219,300	$2,273,648	2.45%
BENEFITS	$1,339,695	$1,503,522	$1,581,070	$1,585,270	0.27%
PERSONNEL OTHER	$51,485	$39,894	-	-	0.00%
OPERATING INSURANCE	$23,267	$24,780	$27,200	$27,200	0.00%
OFFICE EXPENSES	$1,230	$5,331	$6,100	$6,300	3.28%
TRAINING	$7,031	$18,955	$30,000	$20,000	-33.33%
LEGAL	-	$319	-	-	0.00%
CONTRACTUAL/CONSULTING	$5,873	$40,131	$37,900	$98,500	159.89%
HR EMPLOYMENT EXP	$599	-	-	$2,800	-
OUTREACH/COMMUNITY EXPENSE	$345	$578	$1,000	$2,000	100.00%
MISC	$418	$1,351	$1,000	$2,000	100.00%
TRAVEL	$6,527	$9,723	$10,900	$11,800	8.26%
INDIRECT COSTS	$394,825	$433,789	$467,740	$467,740	0.00%
FURNITURE/EQUIPMENT	$23,422	$47,581	$55,300	$67,300	21.70%
OPERATING SUPPLIES	$15,676	$17,688	$24,400	$28,600	17.21%
UTILITIES	$80,630	$82,479	$100,500	$99,400	-1.09%
MAINTENANCE EXPENSE	$59,669	$91,901	$130,000	$137,900	6.08%
VEHICLE EXPENSES	$2,745	$3,328	$4,100	$4,100	0.00%
Total Expenditures	**$4,030,391**	**$4,427,208**	**$4,696,510**	**$4,834,558**	**2.94%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
911 TELEPHONE SURCHARGE	$292,516	$270,015	$270,000	$270,000	0.00%
RENTAL INCOME-911 CENTER	$17,386	$17,386	$35,000	$35,000	0.00%
Total Revenues	**$309,902**	**$287,401**	**$305,000**	**$305,000**	**0.00%**

Mobile Command Center

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$2,697	$3,154	$4,000	$4,000	0.00%
BENEFITS	$206	$241	$400	$400	0.00%
OPERATING INSURANCE	$2,543	$2,962	$3,300	$9,000	172.73%
OFFICE EXPENSES	-	-	$100	$100	0.00%
MISC	-	-	$5,000	$5,000	0.00%
FURNITURE/EQUIPMENT	-	$1,597	$2,600	$3,000	15.38%
OPERATING SUPPLIES	$698	$2,292	$4,500	$6,400	42.22%
UTILITIES	$3,498	$4,517	$7,900	$9,000	13.92%
RENT EXPENSE	$6,000	$6,000	$6,000	-	-
MAINTENANCE EXPENSE	-	$645	$1,200	$1,200	0.00%
VEHICLE EXPENSES	$9,331	$13,119	$7,400	$9,500	28.38%
Total Expenditures	**$24,974**	**$34,527**	**$42,400**	**$47,600**	**12.26%**

Emergency Medical Services

Mission - Our mission is to be the guiding light in meeting the healthcare needs of our County's citizens and visitors. We are committed to delivering exceptional advanced life support services, fostering education, and implementing prevention programs that reflect our core values and collective vision for a healthier community.

Goals

- **Deliver Excellence in Prehospital Care** – Provide high-quality advanced life support services to protect the health and well-being of Kent County's residents and visitors.
- **Enhance EMS Coordination** – Strengthen collaboration with ambulance, fire, and emergency service agencies to ensure seamless and efficient EMS operations across the county.
- **Prioritize Quality Patient Care** – Maintain a steadfast commitment to clinical excellence by continuously evaluating and improving patient care practices.
- **Strengthen Healthcare Partnerships** – Foster and sustain strong alliances with healthcare providers and EMS agencies to maximize available resources and enhance patient outcomes.
- **Elevate EMS Education and Training** – Uphold high educational standards by offering robust internal and external training opportunities to EMS personnel.
- **Expand Public Safety Initiatives** – Broaden efforts in education, prevention, and wellness by working collaboratively with other public safety agencies to improve community health and emergency preparedness.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
EMERG.MEDICAL SERV-GRANT	$8,113,168	$8,956,086	$10,397,010	$10,760,426	3.50%
EMERG.MEDICAL SERV-COUNTY	$1,121,045	$1,048,197	$1,119,214	$1,091,640	-2.46%
EMS Training	$1,240	$1,090	-	-	0.00%
Total Expenditures	**$9,235,452**	**$10,005,373**	**$11,516,224**	**$11,852,066**	**2.92%**

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$4,635,749	$4,975,040	$5,693,400	$5,963,312	4.74%
BENEFITS	$2,772,082	$3,057,962	$3,246,560	$3,297,760	1.58%
PERSONNEL OTHER	$80,642	$77,361	$58,800	$58,800	0.00%
OPERATING INSURANCE	$74,337	$71,199	$78,200	$78,200	0.00%
OFFICE EXPENSES	$3,266	$13,025	$6,800	$7,000	2.94%
TRAINING	$91,874	$66,645	$126,400	$132,400	4.75%
LEGAL	$3,441	$13,361	-	-	0.00%
CONTRACTUAL/CONSULTING	$20,090	$42,273	$78,500	$93,000	18.47%
HR EMPLOYMENT EXP	$3,257	$2,904	$4,500	$9,300	106.67%
OUTREACH/COMMUNITY EXPENSE	$4,020	$9,827	$10,000	$12,000	20.00%
PROJECT EXP	-	$2,020	$157,980	-	-
MISC	$422	$1,148	$7,094	$2,800	-60.53%
TRAVEL	-	$7,155	$6,800	$8,900	30.88%
INDIRECT COSTS	$780,969	$866,467	$1,004,840	$1,004,840	0.00%
FURNITURE/EQUIPMENT	$299,659	$319,545	$359,730	$442,400	22.98%
OPERATING SUPPLIES	$187,403	$204,616	$297,720	$314,400	5.60%
UTILITIES	$76,841	$73,280	$95,350	$124,100	30.15%
RENT EXPENSE	$36,000	$36,000	$36,000	-	-
MAINTENANCE EXPENSE	$59,271	$69,601	$114,950	$170,254	48.11%
VEHICLE EXPENSES	$106,132	$95,946	$132,600	$132,600	0.00%
Total Expenditures	**$9,235,452**	**$10,005,373**	**$11,516,224**	**$11,852,066**	**2.92%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PARAMEDIC STATE GRANT	$3,441,586	$3,693,568	$3,249,980	$3,388,800	4.27%
OTHER GOVT/ASSOCIATIONS	-	$8	-	-	0.00%
SPECIAL EVNT TRAINING REV	$2,115	$1,800	$2,800	$2,800	0.00%
SPECIAL EVENTS REVENUE	$34,646	$88,645	$35,300	$84,000	137.96%
DONATIONS	-	$2,000	$3,294	-	-
Total Revenues	**$3,478,347**	**$3,786,021**	**$3,291,374**	**$3,475,600**	**5.60%**

Emergency Medical Services - Grant

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$4,457,476	$4,849,928	$5,612,400	$5,899,312	5.11%
BENEFITS	$2,676,933	$3,015,057	$3,240,360	$3,292,860	1.62%
PERSONNEL OTHER	$80,642	$77,361	$58,800	$58,800	0.00%
OPERATING INSURANCE	$74,337	$71,199	$78,200	$78,200	0.00%
OFFICE EXPENSES	$2,796	$13,025	$6,300	$6,500	3.17%
TRAINING	$26,661	$66,495	$126,000	$132,000	4.76%
LEGAL	$3,441	$13,361	-	-	0.00%
CONTRACTUAL/CONSULTING	$20,090	$39,491	$78,500	$93,000	18.47%
HR EMPLOYMENT EXP	$3,257	$2,904	$4,500	$9,300	106.67%
OUTREACH/COMMUNITY EXPENSE	$4,020	$9,827	$10,000	$12,000	20.00%
PROJECT EXP	-	-	$150,000	-	-
MISC	$422	$1,148	$1,000	$2,000	100.00%
TRAVEL	-	$7,155	$6,800	$8,900	30.88%
FURNITURE/EQUIPMENT	$299,659	$319,545	$359,730	$442,400	22.98%
OPERATING SUPPLIES	$185,193	$194,765	$286,520	$298,200	4.08%
UTILITIES	$76,841	$73,280	$94,350	$124,100	31.53%
RENT EXPENSE	$36,000	$36,000	$36,000	-	-
MAINTENANCE EXPENSE	$59,271	$69,601	$114,950	$170,254	48.11%
VEHICLE EXPENSES	$106,132	$95,946	$132,600	$132,600	0.00%
Total Expenditures	**$8,113,168**	**$8,956,086**	**$10,397,010**	**$10,760,426**	**3.50%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
PARAMEDIC STATE GRANT	$3,441,586	$3,693,568	$3,249,980	$3,388,800	4.27%
OTHER GOVT/ASSOCIATIONS	-	$8	-	-	0.00%
Total Revenues	**$3,441,586**	**$3,693,576**	**$3,249,980**	**$3,388,800**	**4.27%**

Emergency Medical Services - Special Events

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$177,792	$124,239	$81,000	$64,000	-20.99%
BENEFITS	$95,074	$42,838	$6,200	$4,900	-20.97%
OFFICE EXPENSES	-	-	$500	$500	0.00%
TRAINING	$65,000	-	$400	$400	0.00%
CONTRACTUAL/CONSULTING	-	$2,782	-	-	0.00%
PROJECT EXP	-	$2,020	$7,980	-	-
MISC	-	-	$6,094	$800	-86.87%
INDIRECT COSTS	$780,969	$866,467	$1,004,840	$1,004,840	0.00%
OPERATING SUPPLIES	$2,209	$9,851	$11,200	$16,200	44.64%
UTILITIES	-	-	$1,000	-	-
Total Expenditures	**$1,121,045**	**$1,048,197**	**$1,119,214**	**$1,091,640**	**-2.46%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SPECIAL EVNT TRAINING REV	-	-	-	$2,800	-
SPECIAL EVENTS REVENUE	$34,646	$88,645	$35,300	$84,000	137.96%
DONATIONS	-	$2,000	$3,294	-	-
Total Revenues	**$34,646**	**$90,645**	**$38,594**	**$86,800**	**124.90%**

Emergency Management

Mission - Kent County Emergency Management, a division of the Department of Public Safety, leads countywide efforts in emergency preparedness, training, response, recovery, and mitigation. Our mission is to protect lives, property, and infrastructure from all hazards, including natural disasters, severe weather, hazardous materials incidents, and human-caused threats such as terrorism and mass violence.

Since 9/11, our focus has evolved to address emerging threats, ensuring a comprehensive, all-hazards approach to emergency planning. Lessons learned from disasters like Hurricane Ida, which caused catastrophic flooding and power outages across the Northeast, reinforce the importance of proactive preparedness and community resilience.

The Emergency Management Division will work closely with local, state, and regional partners to strengthen response capabilities and mitigation strategies across Delaware and the Delmarva Peninsula. Through continuous planning, training, and public engagement, we enhance safety and ensure a swift, coordinated response to any emergency.

Goals

· **Enhance Public Alerting:** Notify at least 95% of residents and visitors within 30 minutes of an official state-declared warning or watch for a natural or man-made hazard using multiple communication platforms, including IPAWS, social media, and DENS.

· **Expedite Emergency Operations Activation:** Fully activate the Emergency Operations Center (EOC) within 90 minutes of a declared emergency, ensuring coordination with local, state, and regional partners.

· **Expand Community Preparedness:** Increase public engagement by conducting at least four emergency preparedness outreach events annually and ensuring 80% of residents are aware of emergency resources through social media, public education, and direct outreach.

· **Improve Disaster Response Readiness:** Conduct quarterly emergency response exercises with partner agencies to enhance coordination, communication, and resource deployment efficiency.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
EMERGENCY MANAGEMENT PLANNING GRANT	$346,036	$393,805	$422,704	$429,382	1.58%
EMPG-County Match	$6,216	$3,907	$4,200	$4,200	0.00%
SPECIAL PROJECTS	$21,427	$78,391	-	-	0.00%
EPO/LEPC-(SARA/STATE FND)	$71,686	$80,057	$93,710	$93,710	0.00%
Total Expenditures	**$445,365**	**$556,159**	**$520,614**	**$527,292**	**1.28%**

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$122,543	$129,507	$134,800	$161,392	19.73%
BENEFITS	$89,288	$105,918	$101,320	$103,420	2.07%
PERSONNEL OTHER	$105,663	$95,519	$85,400	$85,400	0.00%
OPERATING INSURANCE	$6,216	$3,907	$4,200	$4,200	0.00%
OFFICE EXPENSES	$934	$1,358	$1,400	$2,100	50.00%
TRAINING	$724	-	$2,000	$2,000	0.00%
LEGAL	-	$74	-	-	0.00%
CONTRACTUAL/CONSULTING	$2,063	$74,573	$43,400	$14,000	-67.74%
OUTREACH/COMMUNITY EXPENSE	$345	-	$1,400	$3,000	114.29%
PROJECT EXP	-	$165	$32,614	-	-
MISC	$48	$15	$1,000	$2,000	100.00%
TRAVEL	$22,665	$45,688	$6,000	$7,000	16.67%
INDIRECT COSTS	$49,766	$54,794	$58,380	$58,380	0.00%
FURNITURE/EQUIPMENT	$9,661	$3,596	$5,600	$29,800	432.14%
OPERATING SUPPLIES	$2,103	$123	$3,000	$3,000	0.00%
UTILITIES	$22,033	$21,807	$25,100	$26,300	4.78%
MAINTENANCE EXPENSE	$8,985	$14,610	$12,000	$22,300	85.83%
VEHICLE EXPENSES	$2,327	$4,506	$3,000	$3,000	0.00%
Total Expenditures	**$445,365**	**$556,159**	**$520,614**	**$527,292**	**1.28%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
FEDERAL GRANT	$18,772	$1,721	-	-	0.00%
EPO/FEMA (4210) FED GRNT	$202,801	$199,195	$175,000	$160,000	-8.57%
FEMA/EPO(SPECIAL) GRANT	-	$2,020	$7,980	-	-
FEDRL GRANT DONATED ASSETS	-	$77,603	-	-	0.00%
LEPC/SARA ST GRNT	$73,586	$75,211	$76,800	$78,300	1.95%
STATE DE REIMBURSEMENTS	$2,653	-	-	-	0.00%
Total Revenues	**$297,811**	**$355,750**	**$259,780**	**$238,300**	**-8.27%**

Emergency Management Planning Grant (EMPG)

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$79,579	$83,742	$82,300	$108,892	32.31%
BENEFITS	$60,687	$75,956	$60,110	$62,210	3.49%
PERSONNEL OTHER	$105,663	$95,519	$85,400	$85,400	0.00%
OFFICE EXPENSES	$934	$1,358	$1,400	$2,100	50.00%
TRAINING	$724	-	$2,000	$2,000	0.00%
LEGAL	-	$74	-	-	0.00%
CONTRACTUAL/CONSULTING	$1,943	$36,208	$43,400	$14,000	-67.74%
OUTREACH/COMMUNITY EXPENSE	$345	-	$1,400	$3,000	114.29%
PROJECT EXP	-	-	$32,614	-	-
MISC	$48	$15	$1,000	$2,000	100.00%
TRAVEL	$2,950	$3,217	$6,000	$7,000	16.67%
INDIRECT COSTS	$49,766	$54,794	$58,380	$58,380	0.00%
FURNITURE/EQUIPMENT	$7,949	$1,875	$5,600	$29,800	432.14%
OPERATING SUPPLIES	$2,103	$123	$3,000	$3,000	0.00%
UTILITIES	$22,033	$21,807	$25,100	$26,300	4.78%
MAINTENANCE EXPENSE	$8,985	$14,610	$12,000	$22,300	85.83%
VEHICLE EXPENSES	$2,327	$4,506	$3,000	$3,000	0.00%
Total Expenditures	**$346,036**	**$393,805**	**$422,704**	**$429,382**	**1.58%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
EPO/FEMA (4210) FED GRNT	$202,801	$199,195	$175,000	$160,000	-8.57%
FEMA/EPO(SPECIAL) GRANT	-	$2,020	$7,980	-	-
Total Revenues	**$202,801**	**$201,215**	**$182,980**	**$160,000**	**-12.56%**

EMPG - County Match

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
OPERATING INSURANCE	$6,216	$3,907	$4,200	$4,200	0.00%
Total Expenditures	**$6,216**	**$3,907**	**$4,200**	**$4,200**	**0.00%**

Special Projects

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
CONTRACTUAL/CONSULTING	-	$34,200	-	-	0.00%
TRAVEL	$19,716	$42,470	-	-	0.00%
FURNITURE/EQUIPMENT	$1,711	$1,721	-	-	0.00%
Total Expenditures	**$21,427**	**$78,391**	**-**	**-**	**0.00%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
FEDERAL GRANT	$18,772	$1,721	-	-	0.00%
FEDRL GRANT DONATED ASSETS	-	$77,603	-	-	0.00%
STATE DE REIMBURSEMENTS	$2,653	-	-	-	0.00%
Total Revenues	**$21,425**	**$79,324**	**-**	**-**	**0.00%**

Local Emergency Planning Committee (LEPC)

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$42,964	$45,765	$52,500	$52,500	0.00%
BENEFITS	$28,601	$29,962	$41,210	$41,210	0.00%
CONTRACTUAL/CONSULTING	$120	$4,165	-	-	0.00%
PROJECT EXP	-	$165	-	-	0.00%
Total Expenditures	**$71,686**	**$80,057**	**$93,710**	**$93,710**	**0.00%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
LEPC/SARA ST GRNT	$73,586	$75,211	$76,800	$78,300	1.95%
Total Revenues	**$73,586**	**$75,211**	**$76,800**	**$78,300**	**1.95%**

Row Office - 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.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
CLERK OF PEACE-TRANS SERV	$105,723	$114,061	$119,790	$120,090	0.25%
CLERK OF PEACE-FEE SERV	$234,827	$255,089	$271,140	$272,590	0.53%
Total Expenditures	**$340,550**	**$369,150**	**$390,930**	**$392,680**	**0.45%**

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$120,817	$125,355	$130,500	$133,100	1.99%
BENEFITS	$97,129	$107,406	$111,530	$111,730	0.18%
OPERATING INSURANCE	$3,946	$4,118	$4,300	$4,300	0.00%
OFFICE EXPENSES	$2,253	$2,761	$4,604	$3,900	-15.29%
TRAINING	-	$800	$1,000	$750	-25.00%
LEGAL	$273	$147	-	-	0.00%
CONTRACTUAL/CONSULTING	$1,510	$1,944	$1,996	$1,900	-4.81%
MISC	-	$113	$200	$200	0.00%
INDIRECT COSTS	$107,569	$118,094	$128,700	$128,700	0.00%
UTILITIES	$1,333	$1,394	$1,600	$1,600	0.00%
MAINTENANCE EXPENSE	$5,720	$7,019	$6,400	$6,400	0.00%
VEHICLE EXPENSES	-	-	$100	$100	0.00%
Total Expenditures	**$340,550**	**$369,150**	**$390,930**	**$392,680**	**0.45%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
CLERK OF PEACE FEES	$72,383	$94,950	$78,000	$78,000	0.00%
CLRK PEACE CEREMONY FEES	$21,175	$29,325	$22,000	$24,000	9.09%
Total Revenues	**$93,558**	**$124,275**	**$100,000**	**$102,000**	**2.00%**

Clerk of the Peace - Transcription Services

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$56,509	$58,596	$61,100	$62,300	1.96%
BENEFITS	$45,307	$49,575	$51,590	$51,690	0.19%
OPERATING INSURANCE	$1,773	$1,815	$1,900	$1,900	0.00%
OFFICE EXPENSES	$378	$658	$2,000	$1,500	-25.00%
TRAINING	-	$520	$1,000	$500	-50.00%
LEGAL	-	$25	-	-	0.00%
CONTRACTUAL/CONSULTING	$715	$921	$900	$900	0.00%
MISC	-	$33	$100	$100	0.00%
UTILITIES	$679	$766	$700	$700	0.00%
MAINTENANCE EXPENSE	$360	$1,154	$400	$400	0.00%
VEHICLE EXPENSES	-	-	$100	$100	0.00%
Total Expenditures	**$105,723**	**$114,061**	**$119,790**	**$120,090**	**0.25%**

Clerk of the Peace - Fee-Based Services

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$64,308	$66,759	$69,400	$70,800	2.02%
BENEFITS	$51,822	$57,831	$59,940	$60,040	0.17%
OPERATING INSURANCE	$2,173	$2,303	$2,400	$2,400	0.00%
OFFICE EXPENSES	$1,874	$2,103	$2,604	$2,400	-7.83%
TRAINING	-	$280	-	$250	-
LEGAL	$273	$123	-	-	0.00%
CONTRACTUAL/CONSULTING	$795	$1,023	$1,096	$1,000	-8.76%
MISC	-	$80	$100	$100	0.00%
INDIRECT COSTS	$107,569	$118,094	$128,700	$128,700	0.00%
UTILITIES	$653	$628	$900	$900	0.00%
MAINTENANCE EXPENSE	$5,360	$5,865	$6,000	$6,000	0.00%
Total Expenditures	**$234,827**	**$255,089**	**$271,140**	**$272,590**	**0.53%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
CLERK OF PEACE FEES	$72,383	$94,950	$78,000	$78,000	0.00%
CLRK PEACE CEREMONY FEES	$21,175	$29,325	$22,000	$24,000	9.09%
Total Revenues	**$93,558**	**$124,275**	**$100,000**	**$102,000**	**2.00%**

Row Office - Recorder of Deeds

Vision - To use property records industry standards, best practices, excellent customer service and public outreach & education to make property recordings safer, faster, and more convenient for everyone.

Mission - Record Kent County's property documents so they are searchable and formatted in accordance with law.

For more information about the Recorder of Deeds and what services are provided to residents and property professionals, visit the website at Deeds Office Kent County Levy Court.

Goals

- Record all documents received in recordable format prior to 3:00 P.M. before the end of the business day in accordance with state and local regulations
- Accurately collect, account for and distribute recording fees, the Delaware Realty Transfer Tax, the Kent County Realty Transfer Tax and realty transfer tax for incorporated cities and towns in Kent County
- Promote open access to Recorder of Deeds records to any requester and offer a nominal printing fee for interested parties in accordance with vendor contract
- Provide free property fraud alerts to notify owners of property transactions recorded in their name
- Provide instruction in filling out Transfer on Death Deeds
- Provide permanent storage and maintenance of records to ensure integrity
- Provide reports to various internal and external agencies, as required
- Leverage technology in accordance with state and local laws, including redaction tools and digitization of records, and ensure there is an appropriate disaster recovery plan in place
- Provide every employee with motivation, training and experience so that each can enjoy progressing towards a higher level as a skilled and productive worker

In FY27, the contract for the current Recorder of Deeds land records management system (LRMS) expires and the office will award a new contract and transition to the next platform. The software is used to record deeds and other authorized documents related to land, mortgages, plots and appointments and ensure that all of these records are available to the public. Costs anticipated for the next LRMS may include migration of data, platform customization, training, and a monthly subscription fee. The costs associated with this new platform will be offset by a collected technology fee (for certain categories of recorded documents) authorized by county code **§ 128-44 Recorder of Deeds**. Additionally, new Delaware state legislation may increase the volume of deeds recorded on behalf of individual property owners and the FY27 budget includes additional monies for public outreach and education about these initiatives.

FY26 cost changes include expiration of the current land record management system (and associated monthly subscription fee) contract in March 2026 and one-time costs (data migration, training, and customization) associated with the transition to the next LRMS software platform.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$276,860	$291,297	$302,800	$308,800	1.98%
BENEFITS	$148,123	$200,714	$209,050	$209,550	0.24%
OPERATING INSURANCE	$8,267	$8,462	$9,200	$9,200	0.00%
OFFICE EXPENSES	$75,545	$75,758	$58,100	$76,700	32.01%
TRAINING	-	$400	$4,000	$2,000	-50.00%
LEGAL	$3,777	$6,826	$5,000	$10,000	100.00%
CONTRACTUAL/CONSULTING	$9,524	$2,078	$60,300	$3,100	-94.86%
OUTREACH/COMMUNITY EXPENSE	-	-	$400	$800	100.00%
MISC	-	$130	$200	$200	0.00%
TRAVEL	-	-	$2,000	$1,700	-15.00%
INDIRECT COSTS	$253,387	$290,033	$320,100	$320,100	0.00%
FURNITURE/EQUIPMENT	$1,819	$2,097	$1,900	$1,900	0.00%
UTILITIES	$3,043	$3,254	$3,100	$3,100	0.00%
MAINTENANCE EXPENSE	$1,681	$2,682	$3,000	$2,600	-13.33%
VEHICLE EXPENSES	-	$27	-	-	0.00%
Total Expenditures	**$782,024**	**$883,757**	**$979,150**	**$949,750**	**-3.00%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
REAL ESTATE TRANSFER TAX	$8,122,761	$9,823,557	$8,200,000	$8,900,000	8.54%
RECORDER DEEDS FEES	$2,855,008	$3,348,457	$3,000,000	$3,750,271	25.01%
RECORDER OF DEEDS COPIES	$9,664	$11,095	$10,000	$15,787	57.87%
REC OF DEEDS PRINTER COPY	$3,510	$3,100	$10,000	$3,472	-65.28%
DE RLTY TAX-PROCESS FEES	$313,636	$349,350	$325,000	$391,272	20.39%
LOCL GOV'T RECRD MNGT FEE	$9,892	$13,373	$12,500	$14,977	19.82%
RECORDER MAINTENANCE FEE	$19,384	$20,972	$20,000	$23,495	17.47%
STATE DOCUMENT FEE	-$237	$13,493	$12,500	$15,112	20.90%
Deeds Internet Fee	$63,799	$82,036	$70,000	$91,880	31.26%
Total Revenues	**$11,397,418**	**$13,665,433**	**$11,660,000**	**$13,206,266**	**13.26%**

Row Office - Register of Wills

Mission - The Register of Wills office is committed to accomplishing its mission of providing high-quality service to the public, the legal community, title companies and others. We will continue to meet challenges as they are presented and meet the needs of those we serve efficiently 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 ongoing cross-training and customer service programs for each employee's position within the office structure.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$275,762	$293,756	$290,000	$295,800	2.00%
BENEFITS	$166,107	$225,144	$272,450	$272,950	0.18%
OPERATING INSURANCE	$7,917	$8,101	$8,800	$8,800	0.00%
OFFICE EXPENSES	$5,736	$7,178	$6,300	$6,300	0.00%
TRAINING	-	$400	$5,000	$2,500	-50.00%
LEGAL	$21	$908	$1,500	$1,500	0.00%
CONTRACTUAL/CONSULTING	$22,701	$22,271	$10,700	$22,700	112.15%
MISC	-	$188	$300	$300	0.00%
INDIRECT COSTS	$163,117	$183,132	$203,300	$203,300	0.00%
FURNITURE/EQUIPMENT	$1,375	$1,375	$1,400	$1,400	0.00%
UTILITIES	$851	$891	$900	$900	0.00%
MAINTENANCE EXPENSE	$1,248	$19,876	$17,600	$20,000	13.64%
Total Expenditures	**$644,836**	**$763,219**	**$818,250**	**$836,450**	**2.22%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
REGISTER OF WILLS FEES	$1,024,955	$982,565	$1,000,000	$1,000,000	0.00%
MISC-REG WILLS ADVERTISE	$20,615	$20,930	$20,000	$20,000	0.00%
MISC-REG WILLS COPIES	$5,075	$3,158	$5,000	$5,000	0.00%
Total Revenues	**$1,050,645**	**$1,006,653**	**$1,025,000**	**$1,025,000**	**0.00%**

Row Office - Sheriff

Mission - 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

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SALARIES	$415,240	$429,947	$446,200	$455,000	1.97%
BENEFITS	$277,165	$319,611	$314,170	$314,870	0.22%
OPERATING INSURANCE	$17,836	$18,009	$20,000	$20,000	0.00%
OFFICE EXPENSES	$3,961	$3,969	$4,900	$4,900	0.00%
TRAINING	$540	$1,826	$5,000	$4,000	-20.00%
LEGAL	$662	$1,366	$2,300	$2,300	0.00%
CONTRACTUAL/CONSULTING	$5,538	$3,039	$3,200	$3,200	0.00%
MISC	-	$188	$700	$500	-28.57%
INDIRECT COSTS	$178,970	$205,119	$217,800	$217,800	0.00%
FURNITURE/EQUIPMENT	$1,618	$4,119	$1,800	$3,500	94.44%
OPERATING SUPPLIES	$6,873	$1,071	$2,500	$2,500	0.00%
UTILITIES	$3,731	$3,953	$4,100	$7,700	87.80%
MAINTENANCE EXPENSE	$13,859	$14,843	$15,700	$16,400	4.46%
VEHICLE EXPENSES	$10,852	$12,353	$13,000	$9,400	-27.69%
Total Expenditures	**$936,845**	**$1,019,411**	**$1,051,370**	**$1,062,070**	**1.02%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
SHERIFF DEPT FEES	$182,085	$251,562	$200,000	$220,000	10.00%
SHRFF MONTION/AUCTION FEE	$21,000	$19,386	$19,000	$19,000	0.00%
SHRF 4% SALE LAND/TENET	$676,850	$388,374	$600,000	$500,000	-16.67%
COPIES	$107	$126	$100	$100	0.00%
INTEREST EARNINGS	$117,687	$51,257	-	-	0.00%
Total Revenues	**$997,729**	**$710,706**	**$819,100**	**$739,100**	**-9.77%**

Special Grants & Programs

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
OPEN SPACE PRESERVATION	-	$600,000	$100,000	$100,000	0.00%
DOG CONTROL SUPPORT	$685,324	$764,108	$787,030	$810,700	3.01%
BUILDING SECURITY	$109,173	$128,226	$120,000	$120,000	0.00%
Total Expenditures	**$794,497**	**$1,492,334**	**$1,007,030**	**$1,030,700**	**2.35%**

Notes:

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, and the State of Delaware to enforce 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.

Community Service Grant Awards

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 organizations include those groups that impact the farming and forestry industries, parks, water quality and other natural and human resources.
- Economic Development organizations 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.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
COMM SERV-AG/SOIL/WATER	$161,750	$146,750	$146,750	$146,750	0.00%
COMM SERV-ECONOMIC DEVELP	$178,540	$211,500	$215,250	$214,350	-0.42%
COMM SERV-SERVICE ORGANZA	$122,550	$82,543	$86,443	$78,943	-8.68%
COMMSERV-PUBLIC SAFETY	$1,115,000	$1,215,000	$1,315,000	$1,315,000	0.00%
Total Expenditures	**$1,577,840**	**$1,655,793**	**$1,763,443**	**$1,755,043**	**-0.48%**

Expenditures by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
KENT CONSERVATION DISTRCT	$125,000.00	$125,000.00	$125,000.00	$125,000.00	0.00%
UNIVERSITY DE CO-OP EXT	$15,000.00	$15,000.00	$15,000.00	$15,000.00	0.00%
DELAWARE COOPERATION	$15,000.00	-	-	-	0.00%
MILFORD HOUSING CORP	$6,750.00	$6,750.00	$6,750.00	$6,750.00	0.00%
COMMUNITY EVENT PROMO GRN	$2,540.00	$1,500.00	$5,250.00	$4,350.00	-17.14%
SMALL BUSINESS DEV CENTER	$165,000.00	$200,000.00	$200,000.00	$200,000.00	0.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
KC CONVENTION&VISITOR BUR	$10,000.00	$10,000.00	$10,000.00	$10,000.00	0.00%
FIREMEN'S CONVENTION	$1,000.00	-	-	-	0.00%
VOLUNTEER FIRE CO-OTHER	$15,000.00	$15,000.00	$15,000.00	$15,000.00	0.00%
VOLUNTEER FIRE COMPANIES	$1,100,000.00	$1,200,000.00	$1,300,000.00	$1,300,000.00	0.00%
JULY 4TH-DOVER	$600.00	-	-	-	0.00%
F.F.A.	$900.00	-	-	-	0.00%
4-H CLUBS	$1,500.00	$2,500.00	$2,500.00	$2,500.00	0.00%
CAROLLING ON THE GREEN	$250.00	-	-	-	0.00%
DELAWARE AGRICULTURE MUS	$2,000.00	-	-	-	0.00%
HARVEST HOME SENIOR CENTR	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
GRTR HARRINGTON HIST SOC	-	-	$750.00	-	-
DOVER PIPES & DRUMS	$500.00	-	-	-	0.00%
NCALL RESEARCH	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
THE SHEPHERD PLACE	$4,000.00	$4,000.00	$4,000.00	$4,000.00	0.00%
READING ASSIST INSTITUTE	$500.00	-	-	-	0.00%
BOYS STATE PROGRAM	$250.00	-	-	-	0.00%
DE LEAGUE OF LOCAL GOVT	$1,000.00	-	-	-	0.00%
RONALD MCDONALD HOUSE	$2,000.00	-	-	-	0.00%
DE FIRE SCHOOL AMERICORPS	$23,200.00	-	-	-	0.00%
MILFORD CHAMBER OF COMMER	$600.00	$600.00	$750.00	-	-
DELAWARE SENIOR OLYMPICS	$500.00	$500.00	$500.00	$500.00	0.00%
DELAWARE CRIME STOPPERS	$500.00	-	-	-	0.00%
MILFORD COMMUNITY PARADE	$800.00	-	-	-	0.00%
JULY 4TH-SMYRNA	$600.00	-	-	-	0.00%
DE ADOLESCENT PROGRAM	$1,000.00	-	-	-	0.00%
INTER CITY CULTURAL LEAG	$500.00	-	-	-	0.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
CNTRL DE HABITAT HUMANITY	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0.00%
FOOD BANK OF DELAWARE	$3,000.00	-	$3,000.00	-	-
BOYS & GIRLS CLUB, DE	$15,000.00	$5,000.00	$5,000.00	$5,000.00	0.00%
C.E.R.T.S INC.	$1,500.00	-	-	-	0.00%
MILFORD SENIOR CENTER	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
COMMUNITY WATCH ORGNZTN	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0.00%
The ARC DELAWARE	$1,000.00	-	-	-	0.00%
DE ENVIROTHON	$300.00	-	-	-	0.00%
DELAWARE HOUSING COALITION	$1,000.00	$1,000.00	$1,000.00	$1,000.00	0.00%
WYOMING PEACH FESTIVAL	$600.00	$750.00	$750.00	-	-
MODERN MATURITY CENTER	$6,000.00	$5,000.00	$5,000.00	$5,000.00	0.00%
StarHill AME Chrch Museum	$500.00	-	-	-	0.00%
PLASTIC FREE DELAWARE	$500.00	-	-	-	0.00%
4-H PYGMY GOAT SHOW	$1,000.00	$1,000.00	-	-	0.00%
MILFORD MUSEUM	$500.00	-	$750.00	-	-
DUCK CREEK HISTORICAL	$2,500.00	-	-	-	0.00%
DOVER INTERFAITH MISSON	$3,000.00	-	-	-	0.00%
LITERACY DE	$1,000.00	$1,000.00	$1,000.00	$1,000.00	0.00%
GIRLS STATE PROGRAM	$250.00	$250.00	$250.00	$250.00	0.00%
FOSTERING WISHES FOUNDATION	$500.00	$500.00	-	-	0.00%
KC FIRE POLICE	$600.00	$943.00	$943.00	$943.00	0.00%
GREATER KENT COMMITTEE	$5,000.00	-	-	-	0.00%
CENTRAL DE CHAMBER COMMRC	$1,500.00	$1,500.00	$2,250.00	$1,500.00	-33.33%
CNTRL DE HOUSING COLLAB	$2,000.00	-	-	-	0.00%
YMCA of DE -Dover YMCA	$2,000.00	-	$2,000.00	$2,000.00	0.00%
BIG BROTHER/SISTER	$500.00	-	-	-	0.00%
KENT-SUSSEX INDUSTRIES	$1,000.00	-	-	-	0.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
DELAWARE ST HOUSING AUTHORITY	$2,000.00	$2,000.00	-	-	0.00%
HARRINGTON COMM. PARADE	$600.00	$750.00	$750.00	-	-
SMYRNA CLAYTON HERITAGE	$500.00	-	-	-	0.00%
HARRINGTON SENIOR CENTER	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
L LILLIAN SMITH SENIOR CT	$3,000.00	-	-	-	0.00%
FREDERICA ADULT CENTER	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
MAMIE WARREN SENIOR CENTR	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0.00%
PRESERVATION DELAWARE	$500.00	-	-	-	0.00%
DE FOUND REACH CITIZENS	$1,000.00	-	-	-	0.00%
BAY BEACH ASSOCIATION	-	$30,000.00	$30,000.00	$30,000.00	0.00%
CANCER SUPPORT COMMUNITY DE	-	$1,500.00	$1,500.00	$1,500.00	0.00%
DOVER AIR FORCE BASE ROBOTICS	-	$750.00	$750.00	$750.00	0.00%
Total Expenditures	**$1,577,840.00**	**$1,655,793.00**	**$1,763,443.00**	**$1,755,043.00**	**-0.48%**

Indirect Cost Centers

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 services 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 audiovisual 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 deparmtne are allocated to the direct cost centers based on the percentage of their budget to the total of all direct cost center budgets.

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
GENERAL ADMINISTRATION	-$1,618,906	-$1,937,244	-$2,170,640	-$2,170,640	0.00%
CLERK OF PEACE	-$105,738	-$114,061	-$119,790	-$119,790	0.00%
LEGAL	-$96,454	-$86,553	-$120,000	-$120,000	0.00%
HUMAN RESOURCES	-$619,282	-$724,536	-$815,040	-$815,040	0.00%
FINANCE-ACCOUNTING	-$2,096,412	-$1,975,037	-$2,199,550	-$2,199,550	0.00%
INFORMATION TECHNOLOGY	-$2,300,019	-$2,495,577	-$2,620,940	-$2,620,940	0.00%
FACILITIES MANAGEMENT	-$1,019,777	-$1,119,210	-$1,345,100	-$1,345,100	0.00%
Total Expenditures	**-$7,856,588**	**-$8,452,218**	**-$9,391,060**	**-$9,391,060**	**0.00%**

Special Revenue Grant Funds

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
CDBG-GRANT	$770,640	$1,062,204	$1,748,167	$1,088,925	-37.71%
CDBG-COUNTY MATCH	$561,550	$557,636	$613,475	$613,325	-0.02%
NEIGHBORHOOD STABILIZATN	$1,496	$2,763	-	-	0.00%
NeighborhoodStablization2	$156	$18,661	-	-	0.00%
Total Expenditures	**$1,333,842**	**$1,641,264**	**$2,361,642**	**$1,702,250**	**-27.92%**

GF CAPITAL PROJECTS EXPENDITURES

Division	FY Start	Project	FY26	FY27	FY28	FY29	FY30	FY31	Total
Info Tech	cont	Department Upgrades	100,000	108,000	75,000	75,000			358,000
	cont	Network Switch & Firewall Replacement	105,000	50,000	20,000	20,000	20,000	20,000	235,000
	cont	Future Capital Outlays	10,000	25,000	25,000	25,000	25,000	25,000	135,000
	cont	VM Server Replacement		20,000	20,000	20,000	20,000	20,000	100,000
	cont	A/V Replacement	60,000	60,000	60,000	60,000	60,000	60,000	360,000
	FY27	Phone System		41,600					41,600
	FY17	ERP	100,000	100,000					200,000
	FY24	Network Intrusion Disaster Recovery	10,000	10,000	10,000	10,000	10,000		50,000
		Total Information Technology	**385,000**	**414,600**	**210,000**	**210,000**	**135,000**	**125,000**	**1,479,600**
Fac Mgmt	FY27	Stormwater Pond Management	-	50,000					50,000
	FY27	Commercial Grade 60" Cut Lawn Mower	-	20,000					20,000
	FY27	Replace Custodial Equipment-Floor Scrubber	-	15,000					15,000
	FY27	Administrative Complex Sign Digital Upgrade	-	40,000					40,000
	FY27	Ventilation System Duct Cleaning-Complex	-	242,500	242,500				485,000
	FY23	Replace HVAC Boiler - Complex		10,000	10,000	10,000	10,000		40,000
	FY22	Flooring Replacement-Complex	-	10,000					10,000
	FY23	Security Enhancement	150,000	200,000					350,000
	FY26	New ADA Employee Entrance	21,700	25,000					46,700
	FY22	Chiller Replacement-Complex		10,000	10,000	10,000	10,000	10,000	50,000
	FY24	Complex Lighting Controls Replacement	60,000	50,000					110,000
		Total Facilities	**231,700**	**672,500**	**262,500**	**20,000**	**20,000**	**10,000**	**1,216,700**
Comm Services									
Parks	FY26	Picadilly Playground Replacement	15,000	250,000	250,000	250,000	250,000	-	1,015,000
	FY27	Big Oak Loop Trail	-	20,000	-	-	-		20,000
	FY27	Brecknock Maintenance Building Paving		25,000					25,000
	FY27	Brecknock Red Barn Rehab		7,500	100,000				107,500
	FY27	Kesselring Irrigation Well & Hose Reel System		50,000	50,000				100,000
	FY27	Batwing Mower Replacement (Brecknock & Big Oak)		27,000	27,000				54,000
	FY27	Truck Replacement (Brecknock & Big Oak)		60,000	60,000				120,000
	FY27	Brecknock Split Rail Fencing Replacement		20,000					20,000
	FY27	Big Oak Pickle Ball Courts		540,000					540,000
		Total Parks	**15,000**	**999,500**	**487,000**	**250,000**	**250,000**	**-**	**2,001,500**
Rec	FY26	***Rec Center Expansion (Plans, Specs, & Engineering)	500,000						500,000
	FY27	Floor Scrubbing Machine		40,000					40,000
		Total Recreation	**500,000**	**40,000**	**-**	**-**	**-**	**-**	**540,000**
Library	FY27	Update Furniture & Shelving		65,000	60,000	60,000	60,000		245,000
		Total Library	**0**	**65,000**	**60,000**	**60,000**	**60,000**	**0**	**245,000**
		Total Community Services	**515,000**	**1,104,500**	**547,000**	**310,000**	**310,000**	**-**	**2,786,500**

GF CAPITAL PROJECTS EXPENDITURES

Division	FY Start	Project	FY26	FY27	FY28	FY29	FY30	FY31	Total
Planning Services									
I&E	FY27	Pickup Trucks (2)		75,000					75,000
		Total I&E	**-**	**75,000**	**-**	**-**	**-**	**-**	**75,000**
Public Safety									
EMS	FY26	Gear Bag Replacement	50,000	70,000					120,000
	FY26	Gator Replacement	30,000	35,000	35,000	35,000			135,000
	cont	Vehicle Replacement (with Conversion)	190,000	210,000	210,000	315,000			925,000
	FY26	Radio Replacement (APX portable)	70,000	100,000	100,000	100,000	100,000		470,000
		Total EMS	**340,000**	**415,000**	**345,000**	**450,000**	**100,000**	**-**	**1,650,000**
Em Mgmt	FY27	800Mhz Radio Replacement (9 radios & accessories)	-	30,000	30,000	30,000	-	-	90,000
		Total Em Mgmt	**-**	**30,000**	**30,000**	**30,000**	**-**	**-**	**90,000**
Em Comm	FY17	Radio Replacement (APX portable) *	24,000	50,000	50,000	50,000	50,000	-	224,000
	FY27	Drone Replacement	-	25,000	25,000	25,000	25,000	-	100,000
		Total Em Comm	**24,000**	**75,000**	**75,000**	**75,000**	**75,000**	**-**	**324,000**
4261		Public Safety buildings Renovation	**1,000,000**	1,500,000					2,500,000
	FY25	Energy Lane	**1,000,000**	1,500,000					2,500,000
		EMS Station Building Renovations	**30,000**	50,000					80,000
			2,030,000	**3,050,000**	**-**	**-**	**-**	**-**	**5,080,000**
		Total Public Safety	**2,394,000**	**3,570,000**	**450,000**	**555,000**	**175,000**	**-**	**7,144,000**
Ec Dev	FY07	Land Acquisition	100,000.00	100,000					200,000
	FY11	Economic Development Strategic Planning Grant	50,000.00						50,000
			150,000.00	100,000	0	0	0	0	250,000
Gen Admin	FY27	County Administrator vehicle (Chevy Tahoe)		61,500					61,500
				61,500	0	0	0	0	61,500
Assessment	FY27	Property Reassessment		1,700,000	1,700,000	1,700,000			5,100,000
				1,700,000	1,700,000	1,700,000	0	0	5,100,000
Recorder of Deeds	FY27	Land Record Management System		35,400					35,400
				35,400	0	0	0	0	35,400
		GRAND TOTAL	3,675,700	7,733,500	3,169,500	2,795,000	640,000	135,000	18,148,700

General Fund Capital Expenditures/Funding

Department	Project Description	FY27 Budget Amount	GF Contribution	Transfer from RETT	Grants	Deeds Tech Fee	IT Tech Fee	Reserve Transfer GF	Cap Proj Contingency	Other Financing Sources	Total
Info Tech	Department Upgrades	108,000	108,000								108,000
	Network Switch & Firewall Replacement	50,000	50,000								50,000
	Future Capital Outlays	25,000	25,000								25,000
	VM Server Replacement	20,000	20,000								20,000
	A/V Replacement	60,000	60,000								60,000
	Phone System	41,600	41,600								41,600
	ERP	100,000					100,000				100,000
	Network Intrusion Disaster Recovery	10,000	10,000								10,000
Fac Mgmt	Stormwater Pond Management	50,000	50,000								50,000
	Commercial Grade 60" Cut Lawn Mower	20,000	20,000								20,000
	Replace Custodial Equipment-Floor Scrubber	15,000	15,000								15,000
	Administrative Complex Sign Digital Upgrade	40,000	40,000								40,000
	Ventilation System Duct Cleaning-Complex	242,500	242,500								242,500
	Replace HVAC Boiler - Complex	10,000	10,000								10,000
	Flooring Replacement-Complex	10,000	10,000								10,000
	Security Enhancement	200,000	200,000								200,000
	New ADA Employee Entrance	25,000	25,000								25,000
	Chiller Replacement-Complex	10,000	10,000								10,000
	Complex Lighting Controls Replacement	50,000	50,000								50,000
Comm Services											-
Parks	Picadilly Playground Replacement	250,000	250,000								250,000
	Big Oak Loop Trail	20,000							20,000		20,000
	Brecknock Maintenance Building Paving	25,000							25,000		25,000
	Brecknock Red Barn Rehab	7,500	7,500								7,500
	Kesselring Irrigation Well & Hose Reel System	50,000	50,000								50,000
	Batwing Mower Replacement (Brecknock & Big Oak)	27,000							27,000		27,000
	Truck Replacement (Brecknock & Big Oak)	60,000							60,000		60,000
	Brecknock Split Rail Fencing Replacement	20,000							20,000		20,000
	Big Oak Pickleball Courts & bathroom	540,000							540,000		540,000
Rec	Floor Scrubbing Machine	40,000							40,000		40,000

Department	Project Description	FY27 Budget Amount	GF Contribution	Transfer from RETT	Grants	Deeds Tech Fee	IT Tech Fee	Reserve Transfer GF	Cap Proj Contingency	Other Financing Sources	Total
Library	Update Furniture & Shelving	65,000	65,000								65,000
Planning Services											-
I&E	Pickup Trucks (2)	75,000	75,000								75,000
Public Safety											-
EMS	Gear Bag Replacement	70,000		49,000	21,000						70,000
	Gator Replacement	35,000		24,500	10,500						35,000
	Vehicle Replacement (with Conversion)	210,000		147,000	63,000						210,000
	Radio Replacement (APX portable)	100,000		70,000	30,000						100,000
Em Mgmt	800Mhz Radio Replacement (9 radios & acc)	30,000	15,000		15,000						30,000
Em Comm	Radio Replacement (APX portable)	50,000	50,000								50,000
	Drone Replacement	25,000	25,000								25,000
4261	Public Safety buildings Renovation	1,500,000		500,000	1,000,000						1,500,000
	Energy Lane	1,500,000								1,500,000	1,500,000
	EMS Station Building Renovations	50,000		50,000							50,000
Ec Dev	Land Acquisition	100,000		100,000							100,000
Gen Admin	County Administrator vehicle	61,500	61,500								61,500
Finance	Property Reassessment	1,700,000						1,700,000			1,700,000
Deeds	Land Records Management System	35,400				35,400					35,400
	GRAND TOTAL	**7,733,500**	**1,586,100**	**940,500**	**1,139,500**	**35,400**	**100,000**	**1,700,000**	**732,000**	**1,500,000**	**7,733,500**

AeroPark Fund

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. The park was started in 1986 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 22 acres remains to be developed.

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.

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 CA #5
INTEREST EARNINGS	$28,414.10	$25,831.56	-	$7,000.00
Total Revenues	**$28,414.10**	**$25,831.56**	**-**	**$7,000.00**

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 CA #5	FY 2026 Amended vs. FY 2027 CA #5 (% Change)
LEGAL	-	-	$2,500.00	$2,500.00	0.00%
INDIRECT COSTS	$3,209.36	$2,397.22	$3,500.00	$3,500.00	0.00%
MAINTENANCE EXPENSE	-	-	$1,000.00	$1,000.00	0.00%
Total Expenditures	**$3,209.36**	**$2,397.22**	**$7,000.00**	**$7,000.00**	**0.00%**

Sewer Fund Budget

The Sewer Fund provides wastewater collection, conveyance, and treatment services for the citizens of Kent County. To accomplish this task, the Sewer Fund maintains a collection system consisting of 205 miles of force-main piping, 304 miles of gravity piping, 107 pumping and lift stations and a regional wastewater treatment 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 Proposed Fiscal Year 2027 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 FY2027 Sewer Fund operating budget expenditures total $30,761,000 – up $665,130 or 2.2% from FY2026.

2) The budget includes no increase to the uniform rate for district users and contract users. **However, the proposed rate for hauled waste charged to waste haulers includes an increase to the debt service portion of 30 percent (30%) or $2.78 per 1,000 gallons above the FY2026 debt service associated with equipment servicing waste haulers.** The total user fee revenue is budgeted as $25,843,300. The uniform rates increased by 10% on July 1, 2023, by 20% on July 1, 2024, and by 12% on July 1, 2025.

3) Personnel expenses of $9,562,400 include a 2% Step increase for all Sewer Fund employees. This is a decrease of $90,870 when compared to FY2026. **COLA increases are not included.** An estimated COLA increase with FICA, in the amount of $100,700, is subject to approval. Any additional COLA, if approved, will come from contingency and reduce contingency. If other County employees receive no increase, those employees covered by the CWA collective bargaining agreement will receive an advancement in the pay range of one-half step equal to 1% (one percent) and a minimum 1% (one percent) general increase/COLA. The expense for part-time contractual employees is included, but the expense for proposed personnel actions is not.

   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 Descriptions. The tenure of employees, among other things, may be subject to necessity for the performance of work and availability of funds.

4) The proposed personnel actions include up to 7 reclassifications and a staffing increase of 1 Full-Time Employee (FTE) to add a Maintenance Mechanic position. These proposed personnel actions, if approved, result in a total net increase of $90,100 which is not included in the total personnel expense.

5) Part-time contractual staffing has been budgeted at $67,200 and is included in the total personnel expense. No pay increases are 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.

6) Operating expenses are for maintaining the County's wastewater system, which are not classified as personnel, debt service or capital project expenditures, continue to increase. Operating expenses are budgeted at $13,008,600.

7) Contingency is funded at $1,000,000, a decrease of $30,000 from FY2026. Contingency will be adjusted for any changes in salaries, medical/dental insurance premiums, pension and OPEB contributions for employees and retirees.

8) Total debt service (bond redemption and interest) exclusive of Septage Loan Redemption increased by $75,800. Septage Loan Redemption decreased by $5,300.

SEWER FUND – FISCAL YEAR 2027 BUDGET ASSUMPTIONS

The Proposed Fiscal Year 2027 budget increased by 2.2 percent ($665,130) from the Amended Fiscal Year 2026 budget. The Department's operating expenses increased by $84,700; personnel expenses decreased by $90,870 without proposed personnel actions; transfer to Capital Projects increased by $40,000; debt service increased by $75,800 and contingency decreased by $30,000 from Fiscal Year 2026 Amended Budget.

In Fiscal Year 2027, the primary increase in budgeted revenue is a proposed user fee increase. **No rate increase (0%) is proposed to the uniform rate for district users, contract users and waste haulers to lower use of retained earnings. The last uniform rate increases were 12% on July 1, 2025, 20% on July 1, 2024, 10% on July 1, 2023. The proposed rate for hauled waste charged to waste haulers includes an increase to the debt service portion of the rate. The change in debt service is associated with equipment servicing waste haulers.** Due to a shortfall in revenue over expenses, appropriated retained earnings of $2,192,100 are required to be transferred. This is an increase of $1,040,630 (90.4%) in retained appropriated retained earnings when compared to the Amended Fiscal Year 2026 budget. Interest income is estimated to decrease by $100,000 based on higher interest rates.

REVENUES

District User and Contract User Fees

User fees are charged to district users (residents of sanitary sewer districts) and contract users. User fees are calculated to recover the costs of operations, debt service and certain capital projects. The current user fees are projected to provide $26.1 million or approximately 88 percent of the budgeted expenses. **No rate increase (0%) is being proposed to the uniform rate for district users or contract users. The last uniform rate increases were 12% on July 1, 2025, 20% on July 1, 2024, and 10% on July 1, 2023.**

Customers within districts are charged a uniform quarterly rate for operations and maintenance. **The proposed Fiscal Year 2027 quarterly uniform rate for the operations and maintenance portion of the user fee is $114.72 per equivalent dwelling unit (EDU). This rate reflects no increase (0%) over the Fiscal Year 2026 quarterly rate of $114.72.** 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 Fiscal Year 2027 proposed uniform rate for contract users is $3.82 per 1,000 gallons of flow.** This rate reflects no increase or zero percent (0%) over the Fiscal Year 2026 rate of $3.82 per 1,000 gallons. **The Fiscal Year 2027 proposed rate for the Delaware Solid Waste Authority is $21.10 per $1,000 gallons in this Proposed Budget.** This rate reflects no increase or zero percent (0%) over the Fiscal Year 2026 rate of $21.10 per 1,000 gallons.

Hauler Fees

Septage hauled waste fees are charged on a "per 1,000-gallon basis" to waste haulers who discharge hauled septage waste 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 for hauled waste based on 90% of the total tank volume. In FY2026, the rate was $87.14 per 1,000 gallons of which $77.92 was for operating costs and $9.22 was for debt service. **The proposed septage fee in this FY2027 Budget is $89.92 per 1,000 gallons of which $77.92 is for operating costs and $12.00 is for debt service. The operating cost portion of the rate is proposed to remain the same (0% increase). The last operating rate increases were 12% on July 1, 2025, 20% on July 1, 2024, and 10% on July 1, 2023. The proposed debt service portion is a 30 percent (30%) rate increase or $2.78 per 1,000 gallons above the FY2026 debt service. The debt service portion increase is associated with the Central Septage Receiving Station and equipment replacement associated with waste hauler discharges.**

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 2027 are projected to increase by $28,300 from the Permit and Review fees budgeted in Fiscal Year 2026. The number of years a permit is valid depends on the permit type. The last fee increases were effective July 1, 2024. No fee changes are proposed for FY2027. 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.

Transfer of Impact Fees

Capital costs of system expansion are funded by Impact fees. Impact fees have two major components: district expansion fees (DEF) and main system capital improvement fees (MSCIF).

The Fiscal Year 2027 Proposed Budget reflects a transfer in of district expansion fees to partially fund debt service of the South Central District. As the numbers of district users increase, 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 is generated from operating income only. The Proposed Fiscal Year 2027 budgets interest of $800,000, a decrease of $100,000.

Other Revenue Sources

Rent Income

The County owns five farms which can be used for the agricultural application of bio-solids. Four of these farms are rented for restricted agricultural use and one (West Farm I & II) is covered by the Farm Exchange Agreement. Additional rent is generated under a lease for communications tower space to Verizon and T-Mobile.

Rebate Income

The Sewer Fund will continue to receive an annual capital credit refund from Delaware Electric Co-Op when applicable. The wastewater treatment facility also participates in a Delaware Electric Co-Op load control program and receives a lower rate for electricity at the Resource Recovery Facility Expansion. The Sewer Fund also receives payment from DSWA associated with their Differential Disposal Fee program.

Tax Interest Rebates

The Department receives rebate payment from 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.

Energy Credits (SRECs)

The Department sells solar renewable energy credits (SRECs) through a State of Delaware program administered by the Generation Attributes Tracking System (GATS) Administrator. The solar panels are located at the wastewater treatment facility.

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, and Lime Sales.

EXPENDITURES

Personnel

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

Personnel expenses for the Fiscal Year 2027 Budget are $9,562,400 without proposed personnel actions. A summary of full-time positions is shown in Table 1. The proposed personnel actions result in one (1) new full-time employee (FTE). Three (3) part-time temporary contractual positions are budgeted for in Engineering Administration.

Table 1. Full-time Position Summary

	FY 2024	FY 2025	Amended FY 2026	Proposed FY2027
Public Works	**73**	**73**	**73**	**74**
Engineering-Engineering Admin	15	15	15 *	15*
Engineering-Environmental Programs	3	3	3	3
WWF-Operations	20	21	21	30
WWF-Maintenance	25	25	25	19
WWF-Treatment Plant Administration	10	9	9	7

**Note: A position is not included in the FY2026 totals as it was opened in advance of FY2027 retirement(s) for training purposes.*

1) 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 except for Kent County approved holidays and emergency closings.

2) The successor collective bargaining agreement approved by the members of CWA Local 13101 and Levy Court on December 20, 2022 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, 2023, until December 31, 2026.

   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.

   Currently, a STEP (2%) increase is built into the proposed budget, but no COLA has been included. The amount for COLA increase for all Sewer Fund employees is estimated and shown as a separate item. Any COLA increases above the estimate will come from contingency.

3) Shift Differential: A position that is normally engaged in shift work of 8-hour intervals (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 per hour for such covered hours physically worked during the shift. Non-union members shall receive 45 cents per hour worked. Members of the CWA Local 13101 shall receive a shift differential of 60 cents per hour worked. 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. A position that is normally engaged in shift work of 8-hour intervals 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 for such hours worked. Non-union members shall receive 60 cents per hour worked. Members of the CWA Local 13101 shall receive $1.10 per hour for such hours physically worked. Non-union employees 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. Differential shift rates for members of other collective bargaining unit may be different.

4) On-call Pay: Non-union employees approved for on-call pay for a given week shall receive payment of $150 for each week assigned. Members of the CWA Local 13101 collective bargaining unit shall receive $245 for each week assigned per the union contract. Emergency Communication Dispatchers approved for on-call pay for a given day, shall receive payment of $25 each day assigned.

5) Longevity: The annual longevity of the members of the CWA Local 13101 bargaining unit shall be earned, accrued, and distributed in a lump sum, paid in January of the following year beginning after the County's new payroll system becomes fully functional with the first lump sum payment adjusted to account for any amount already paid to the employee under the previous format. All other Kent County longevity eligible employees shall be paid in equal installments each pay period throughout the ensuing year, per County Code §68.6(J). Kent County Code Chapter 68 is under review.

6) Members of Levy Court appointed boards and commissions with approved by-laws and which include 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.

7) As provided in County policy as amended 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 health insurance coverage for dependents at established rates per month in advance or as established by motion of the Levy Court.

The Fiscal Year 2027 medical and insurance premiums are based on Fiscal Year 2026 premiums as updated premiums were not available. Therefore, these figures may be changed after discussion of this proposed budget. Contingency will be adjusted for any changes.

8) As provided by the Retiree Benefits ordinance as amended 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.

   The retiree medical premiums are based on Fiscal Year 2026 premiums therefore these figures may be changed after the proposed budget as the Fiscal Year 2027 retiree medical premiums were not available at the time this budget was proposed. Contingency will be adjusted for any changes.

9) Employees and retirees must pay the Levy Court established nominal premium for dental benefits and may purchase dependent coverage at the Levy Court established family rate payable in advance as established by motion of the Levy Court or opt out of dental coverage completely.

   The dental premiums are based on Fiscal Year 2026 rates. Therefore, these figures may be changed after this proposed budget as the Fiscal Year 2027 dental premiums were not available at the time this budget was proposed. Contingency will be adjusted for any changes.

10) The annual pension actuarial valuation report for Fiscal Year 2026, for compliance with GASB 67/68, was not available at the time this budget was prepared. **The Fiscal Year 2027 contribution figure will be updated upon completion of the actuarial report and contingency will be adjusted for any changes**.

    Kent County will make contributions to the pension fund on behalf of its employees under the IRS employer pick up provision. Eligible employees hired before December 21, 2010, have one percent (1%) of base salary deducted over 26 pay periods for this purpose. Eligible employees hired between December 21, 2010, and December 31, 2019, shall have three percent (3%) of base salary over $6,000 deducted over 26 pay periods. Eligible employees hired on or after January 1, 2020, shall have five percent (5%) of base salary over $6,000 deducted over 26 pay periods. Employees may not make direct contributions to the pension plan.

11) The Fiscal Year 2027's Other Post Employment Benefits actuarial valuation, in compliance with GASB 74/75, was not available at the time this budget was prepared. **The Fiscal Year 2027 contribution figure will be updated upon completion of the actuarial report and contingency will be adjusted for any changes**.

12) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced, or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees, among other things, may be subject to necessity for the performance of work and availability of funds.

13) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated.

14) Three part-time temporary contractual positions are budgeted in Engineering Administration at a cost of $67,200.

15) No pay increases have been budgeted for temporary, part-time, contracted hourly or seasonal employees except as required by minimum wage laws and such employees shall not work more than 25 hours in any work week, except as approved by the Personnel Director.

16) Proposed Personnel Actions include up to 7 reclassifications for existing positions and the addition of a new Maintenance Mechanic I position. The total expense is estimated to be $90,100.

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

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, 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, 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.

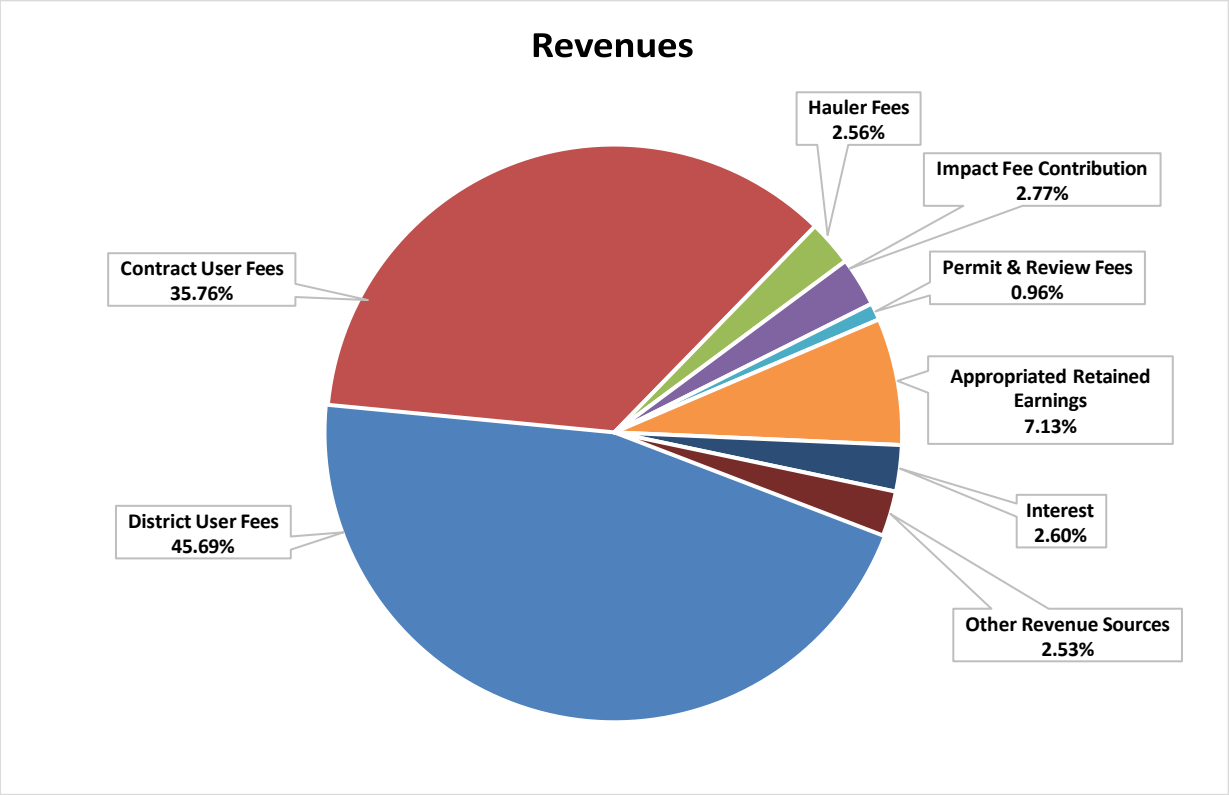
3) **Information Technology** – The Information Technology services are provided by County staff. They are responsible for servicing the County's network computer system and aid in software selection, training, and audio-visual services. The costs for this office are allocated to the direct cost centers based on the number of computer devices the cost center has and the amount of CPU (central processing unit) processing time it logs.

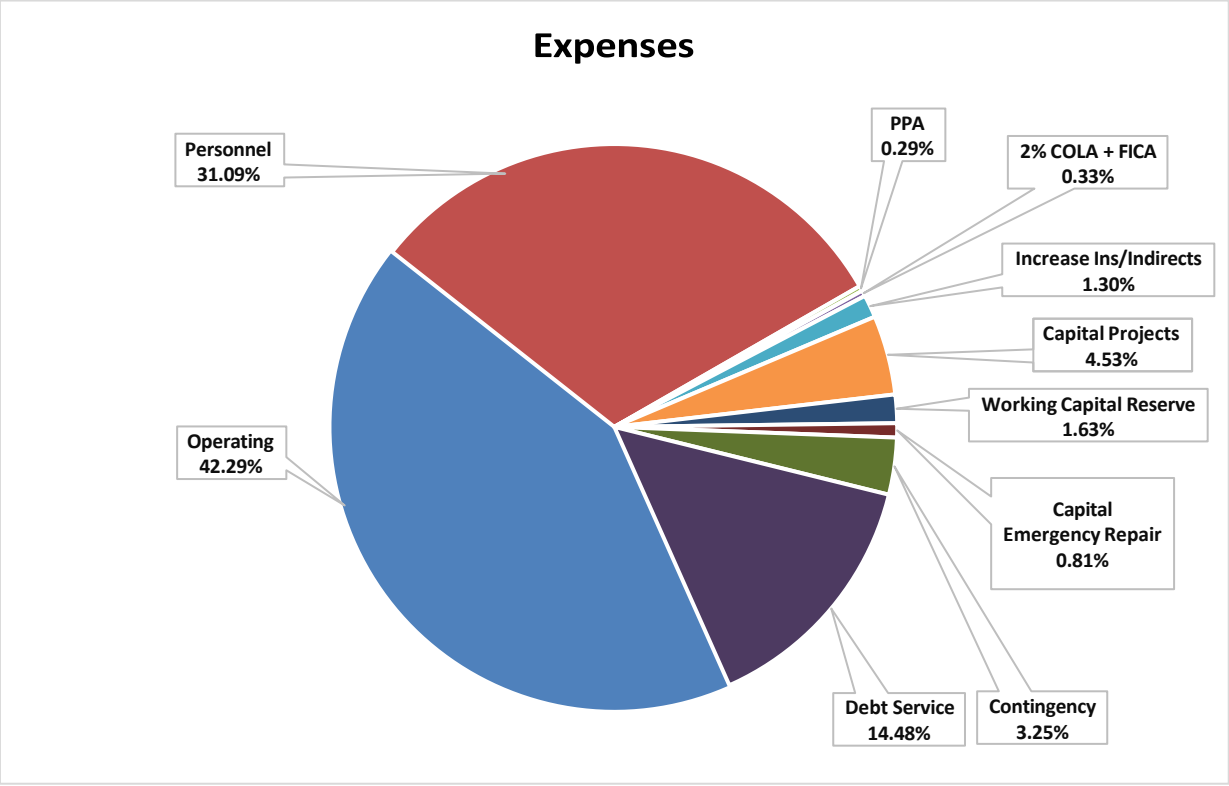
4) **Finance** – The Accounting section provides accounting services for all cost centers. This division records revenues and expenses, maintains the district and contract users' sewer billing process, prepares financial statements, participates in budget preparation, and monitors investments. The costs 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.

Sewer Fund – Summary of Revenues and Expenses: Graphs depicting the percentage of unrestricted revenue and expense projected by category for the Sewer Fund in Proposed Fiscal Year 2027 are shown below.





Sewer Fund
Summary of Revenues and Expenses

Sewer Fund	Actual FY 2024	Unaudited FY2025	Amended FY 2026	Proposed FY 2027
Unrestricted Revenue				
Domestic User Fees	10,344,177	12,310,261	13,424,500	14,055,800
Contract User Fees	10,119,353	10,245,281	11,656,100	11,000,000
Hauler Charges	678,762	750,320	932,800	682,400
Hauler Debt Service Fee	107,935	99,420	110,400	105,100
Leachate	19,145	-	-	-
Lime Sales	-	-	-	-
Pretreatment Fines	27,889	33,005	-	-
Penalties	189,985	217,018	179,000	191,200
Permit & Review Fees	295,280	433,565	266,500	294,800
Rent	98,395	115,438	129,600	146,100
Interest	988,974	885,818	900,000	800,000
Other Income	289,482	366,876	250,000	255,000
District Impact Fee Contribution Towards South Central District Debt Service	75,000	75,000	75,000	75,000
MSCIF Contribution To Debt Service for RRRF Expansion Project	777,600	777,600	777,600	777,600
Rebate Income	56,913	103,227	75,000	50,000
Energy Credits	61,274	45,996	62,000	40,000
Tax Interest Rebates	56,894	50,109	55,000	45,000
Milford Debt Service Reimbursement	50,941	50,941	50,900	50,900
Appropriated Retained Earnings			1,151,470	2,192,100
Total Unrestricted Revenue	**24,238,000**	**26,559,874**	**30,095,870**	**30,761,000**
Direct Expenses				
Engineering: Eng Admin	2,763,401	3,195,659	3,371,540	3,357,500
Engineering: Enviro Programs	458,542	455,649	491,730	503,400
WWF: Wastewater Admin	1,354,941	1,453,150	1,620,180	1,290,600
WWF: Operations & Biosolids	8,836,613	15,524,554	10,329,490	11,266,300
WWF: Maintenance	6,073,287	5,536,542	6,764,230	6,153,200
Transfer to Capital Projects	1,384,000	1,225,000	1,355,000	1,395,000
Working Capital Reserve	500,000	500,000	500,000	500,000
Capital Emergency Repair Fund	250,000	250,000	250,000	250,000
Contingency	-	-	1,030,000	1,000,000
Capitalized Operating Expense	452,038	2,077,120	-	-
Septage Loan Redemption	107,935	99,420	110,400	105,100
Bond Redemption	2,560,300	2,553,152	3,099,900	3,138,900
Interest Expense	1,089,400	925,849	1,173,400	1,210,200
Proposed Personnel Actions				*90,100*
Estimate for 2% COLA + FICA				*100,700*
Contribution-Increased Insurance & Indirects				*400,000*
Total Direct Expenses	**25,830,458**	**33,796,094**	**30,095,870**	**30,761,000**

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: Engineering Administration

Mission

The mission of Engineering Administration is to provide the best available services to our Kent County customers. Additional responsibilities include oversight and administration of trash collection contracts and streetlight services for designated residents of Kent County. These programs are self-supporting and administrative costs are charged to each of those funds. In addition, the Engineering 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).

Departmental Expenses	Actual FY 2024	Unaudited FY 2025	Amended FY 2026	Proposed FY 2027
Salaries	1,047,646	1,379,700	1,354,000	1,342,300
Benefits	845,427	855,557	910,040	910,200
Personnel- Other	-29,497	0	0	0
Travel	819	1,837	11,000	12,300
Insurance	15,504	15,366	17,000	17,000
Indirect Costs	784,807	724,065	803,900	808,500
Office Supplies	6,595	8,237	8,900	9,300
Furniture/Equipment	19,292	8,623	86,300	17,400
Contract/Consult Serv	39,866	43,687	45,400	49,100
Training	11,240	400	6,200	7,500
HR Employment Exp	0	0	400	400
Legal	32,171	93,188	34,000	93,000
Operating Supplies	3,124	6,912	11,200	14,000
Utilities	8,820	9,111	11,800	11,100
Maintenance Expense	20,388	26,641	33,700	33,700
Vehicle Expense	27,890	21,879	33,600	27,600
Miscellaneous	4,029	488	4,000	4,000
Depreciation	-74,864	1,704	0	0
Debt Service	143	-1,738	100	100
Total	**$2,763,400**	**$3,195,657**	**$3,371,540**	**$3,357,500**

Furniture & Equipment

(1) Laptop & Dock	$ 1,400
(5) 27” Monitors	1,300
(3) Desktop	4,200
(1) Rugged Dock	600
(1) Copier Lease	3,300
(1) GPS Unit	6,600
Total Furniture & Equipment	**$17,400**

Engineering: Environmental Programs

Mission

The Environmental Programs section of the Engineering Division 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.

Departmental Expenses	Actual FY 2024	Unaudited FY 2025	Amended FY 2026	Proposed FY 2027
Salaries	192,080	200,880	201,000	202,700
Benefits	166,261	156,397	161,230	143,600
Personnel- Other	0	0	0	0
Travel	0	0	0	0
Insurance	4,208	3,448	3,900	3,900
Indirect Costs	82,319	79,048	84,600	84,800
Office Supplies	208	85	900	900
Furniture/Equipment	5,134	2,806	10,800	37,800
Contract/Consult Services	0	0	100	100
Training	0	888	3,300	3,300
HR Employment Expense	0	0	200	200
Legal	0	0	100	1,000
Operating Supplies	271	319	1,100	1,400
Utilities	943	1,168	2,300	3,100
Maintenance Expense	1,293	1,200	1,900	2,900
Vehicle Expense	1,531	2,503	4,700	5,100
Project Expense	0	0	0	0
Miscellaneous	0	0	500	500
Testing/Monitoring	4,294	6,907	15,100	12,100
Total	**$458,542**	**$455,649**	**$491,730**	**$503,400**

Furniture and Equipment:

(1) Ice Machine for PS7	$ 2,800
(1) Vehicle	35,000
Total Furniture & Equipment	**$37,800**

Wastewater Facilities: Plant Administration

Mission

The Wastewater Facilities Division operates the collection, transmission, and treatment system in compliance with Federal, State and Local regulations. The Kent County Regional Resource Recovery Facility is located between Frederica, DE and Milford, DE. The mission of Wastewater Facilities Administration is to provide leadership and support for the operation of the facility's processes for collection, transmission, and treatment of wastewater.

Departmental Expenses	Actual FY 2024	Unaudited FY 2025	Amended FY 2026	Proposed FY 2027
Salaries	547,450	697,046	693,400	490,300
Benefits	509,366	451,740	493,980	409,400
Personnel- Other	18,800	18,800	23,500	16,200
Travel	0	2,396	8,500	8,200
Insurance	13,473	12,646	14,000	14,400
Indirect Costs	185,037	179,001	204,300	204,300
Office Supplies	1,313	1,605	2,500	2,600
Furniture/Equipment	6,003	7,577	11,300	11,000
Contract/Consult Services	18,834	25,954	43,200	37,500
Training	120	225	1,800	2,200
HR Employment Expense	80	27	400	400
Legal	231	0	34,500	5,000
Operating Supplies	8,147	8,409	8,900	8,400
Utilities	40,814	37,839	52,600	53,000
Maintenance Expense	2,143	8,980	25,700	25,900
Vehicle Expense	890	906	1,400	1,600
Miscellaneous	0	0	200	200
Depreciation	2,135	1,317	0	0
Debt Service	104	-1,318	0	0
Total	**$1,354,940**	**$1,453,150**	**$1,620,180**	**$1,290,600**

Furniture and Equipment:

(1) Desk	$1,000
(2) Office Chairs	700
(3) Lunchroom Tables	1,100
(4) Lunchroom Chairs (4 pk)	1,000
(1) Vacuum	400
(2) Copier Leases	4,000
(2) Computer Equipment	2,800
Total Furniture and Equipment:	**$ 11,000**

Wastewater Facilities: Operations and Bio-Solids

Mission

The Kent County Regional Resource Recovery Facility, is located between Frederica, DE and Milford, DE, within 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 high-quality bio-solids for distribution to local farms.

Departmental Expenses	Actual FY 2024	Unaudited FY 2025	Amended FY 2026	Proposed FY 2027
Salaries	1,438,310	1,647,661	1,629,200	2,120,900
Benefits	1,119,652	1,105,372	1,103,790	1,434,000
Personnel- Other	0	0	0	0
Travel	710	2,650	7,100	6,300
Insurance	301,250	292,618	322,000	322,000
Indirect Costs	513,611	652,402	714,800	714,800
Office Supplies	984	3,106	2,300	2,800
Furniture/Equipment	1,658	71,561	88,300	64,000
Contract/Consult Services	46,054	41,646	49,200	49,200
Training	2,460	5,813	11,300	20,300
HR Employment Expense	173	0	1,000	1,000
Legal	200	392	2,900	2,900
Operating Supplies	1,183,156	1,378,393	1,723,100	1,658,900
Utilities	1,691,715	1,404,093	1,818,200	1,824,300
Rental Equipment	28,417	13,415	20,800	21,800
Maintenance	297,738	449,784	403,300	458,800
Vehicle Expense	380	517	2,500	15,200
Miscellaneous	172	0	9,600	1,000
Testing/Monitoring	60,116	59,525	72,100	72,100
Depreciation	153,136	0	0	0
Debt Service	628	0	0	0
Sludge Treatment	1,900,133	2,015,687	2,248,000	2,376,000
Capital Expenditures	95,962	6,379,920	100,000	100,000
Total	**$8,836,615**	**$15,524,555**	**$10,329,490**	**$11,266,300**

Expenses: Wastewater Facility: Operations & Bio-Solids - continued

Furniture & Equipment:

(1) Table & 6 Chairs	$ 2,200
(1) Desk	900
(1) Computer Chair	300
(1) Desktop (Ops Supervisor)	1,400
(1) Laptop (Ops)	3,200
(2) 27” Monitors	500
(1) 24” Monitor	200
(5) 50” Monitor(3 Ops, 2 SCADA)	4,000
(1) Rotary Actuator	15,000
(1) A/C unit	800
(1) Walk Behind Spreader	400
(1) Gas Pressure Washer	6,700
(1) Hydraulic cylinder and pump	3,800
(1) Zero Turn Mower	24,000
Total Furniture and Equipment	**$ 64,000**

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 304 miles of gravity piping, 205 miles of force main piping, including Central and South-Central bypasses with additional system enhancements, and 107 pump stations and lift stations. The Maintenance section is also responsible for managing Kent County's farm properties listed as well as marketing and distribution of 6,000 – 8,000 tons of biosolids.

Designation	Location	Estimated Total Area, Acres	Estimated Tillable Area, Acres
KSF1	Adjacent & northeast side of the plant	73.0	64.0
KSF2	Adjacent & SW side of the plant	24.0	10.6
KSF4 Blessing Farm	North of Houston	150.0	110.0
KSF5 Goldinger Farm	South of Smyrna	243.0	125.0
West Farm I & II	Northwest of the plant	386.0	228.0
Vineyard Farm	Southwest of Frederica	148.0	132.0

Departmental Expenses	Actual FY 2024	Unaudited FY 2025	Amended FY 2026	Proposed FY 2027
Salaries	1,497,059	1,744,569	1,747,200	1,335,200
Benefits	1,291,949	1,228,001	1,335,930	1,157,600
Personnel- Other	0	0	0	0
Travel	4,948	4,718	8,900	9,700
Insurance	58,411	53,628	57,900	57,900
Indirect Costs	611,821	624,006	698,500	698,500
Office Supplies	57,655	63,821	63,300	63,300
Furniture/Equipment	37,740	62,018	283,100	343,700
Contract/Consult Services	606,909	15,963	35,700	24,700
Training	15,555	19,742	24,000	28,000
HR Employment Expense	893	485	1,500	1,500
Legal Services	375	123	2,400	1,400
Operating Supplies	546,721	610,935	742,300	730,000
Utilities	735,377	672,505	818,400	799,500
Rental Equipment	2,074	962	0	0
Maintenance	317,394	273,881	505,500	477,200
Vehicle Expense	169,160	140,350	203,600	174,000
Miscellaneous	3,737	18	1,000	1,000
Capital Expenditures	115,509	20,817	235,000	250,000
Total	**$6,073,287**	**$5,536,542**	**$6,764,230**	**$6,153,200**

Expenses: Wastewater Facilities: Maintenance – continued

Furniture and Equipment:

(3) 27” Monitors	$ 800
(1) Desktop	1,400
(5) ARV Replacements	11,000
(1) Rotary Cutter for Skid Steer	10,000
(1) Beveling Tool	1,000
(1) Battery Powered Wheelbarrow	1,000
(1) Ditching Bucket for Excavator	3,700
(1) Hammer Attachment for Excavator	16,800
(2) Automatic Transfer Switch (ATS) Replacements	7,000
(10) Grinder Pumps	40,000
(1) Comminutor for PS14	50,000
(4) Tower Leases	11,000
(2) Utility Body Trucks (Replacing V15 & V16)	190,000
Total Furniture and Equipment	**$ 343,700**

Operating Capital Project:

General Labor & Equipment Contract	$ 150,000
Flow Meter Replacement(s)	50,000
Manhole & Wet Well Repairs	50,000
Total Operating Capital Projects	**$ 250,000**

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.

Project Highlights – Fiscal Year 2027

Major capital improvements to the wastewater system over the next five years include:

- Wastewater 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, headworks improvements, wastewater treatment process Evaluation and UV disinfection units' replacement.
- Conveyance System Expansion & Upgrades: Pipeline Condition Assessment System, Puncheon Run Transmission Bypass, Murderkill River Crossing Forcemain Replacement and US 13 Forcemain Replacement
- Sanitary Sewer District expansions: Hedgerow Hollow Mobile Home Park and Twin Maples Mobile Home Park.
- Pump Station Upgrades: wetwell capacity improvements, replace pumps and/or pump motors, and build pre-treatment system with septage screening located at West Denney's Road.

Major source of funding for the projects will be Federal grants, SRF Delaware Funding loans and grants, Main System Capital Improvements Fees (County-wide impact fees), District Expansion Fees and Operating Revenue.

The Capital Projects budget includes a "Prior Budget Year" column for major or continuous projects which are in progress. 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.

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
	Treatment Plant Upgrades:										
	Project Costs:										
T1	TMDL Study for Support of Site-Specific Water Quality Standards		2,822,000	-	-	-	-	-	-		2,822,000
	Main System Capital Improvement Fees		2,822,000	-	-	-	-	-	-		2,822,000
T3	TMDL Offsite Nutrient Reduction Project - Additional Site		400,000	-	-	-	-	-	-		400,000
	Main System Capital Improvement Fees		400,000	-	-	-	-	-	-		400,000
T5	Land Acquisition & Permitting to Extend Effluent Flow Limitations beyond Stream Discharge Including Land Conservation ((Wilkins & other lands adjacent to existing)		9,000,000	400,000	-	-	-	-	-		9,400,000
	Main System Capital Improvement Fees		9,000,000	400,000	-	-	-	-	-		9,400,000
T8C	Biosolids Capacity Expansion with WAS Screens		36,528,000	15,936,200	-	-	-	-	-		52,464,200
	Working Capital Reserve		1,528,000	-	-	-	-	-	-		1,528,000
	Main System Capital Improvement Fees		18,000,000	7,968,100	-	-	-	-	-		25,968,100
	State of Delaware Revolving Fund Loan		17,000,000	-	-	-	-	-	-		17,000,000
	General Obligation Bond		-	7,968,100	-						7,968,100
T16	Site Improvements - Replace Paved Surfaces		-	-	-	150,000	-	-	-		150,000
	Operating Revenue		-	-	-	150,000	-	-	-		150,000
T21	Aeration Basin Diffuser Replacement Maintenance		75,000	-	-	-	-	-	-		75,000
	Operating Revenue		75,000		-	-	-	-	-		75,000
T22	Clarifier 3 & 4 Mechanism Replacement		950,000	-	-	-	-	-	-		950,000
	Operating Revenue		950,000	-	-	-	-	-	-		950,000
T24	Sandfilter Sand Replacement		40,000	-	-	-			-		40,000
	Operating Revenue		40,000	-	-	-			-		40,000
T29	Elevated Water Tower Inspection and Painting		-	60,000	55,000	-	-	-	-		115,000
	Operating Revenue		-	60,000	55,000	-	-	-	-		115,000
T31	UV Channel Gates & Actuators		185,000	-	-	-	-	-	-		185,000
	Operating Revenue		185,000	-	-	-	-	-	-		185,000
T36	New Plant Non-Potable Water Lines		75,000	-	-	-	-	-	-		75,000
	Working Capital Reserve		75,000	-	-	-	-	-	-		75,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
T37	Septage Receiving Unit for Plant Site		198,000	-	-	-	-	-	-		198,000
	American Rescue Plan Act Grant		198,000	-	-	-	-	-	-		198,000
T38	Headworks Improvements		-	-	200,000	1,775,000	1,775,000	-	-		3,750,000
	Operating Revenue		-	-	200,000	369,000	369,000	-	-		938,000
	State of Delaware Revolving Fund Loan		-	-	-	1,406,000	1,406,000	-	-		2,812,000
T39	UV Disinfection System Upgrade		-	150,000	1,800,000	1,800,000	-	-	-		3,750,000
	Operating Revenue		-	150,000	-	-	-	-	-		150,000
	Federal Grant		-	-	1,200,000	1,200,000	-	-	-		2,400,000
	State of Delaware Revolving Fund Loan		-	-	600,000	600,000	-	-	-		1,200,000
T41	Biological Process Capacity Upgrade-Study, Design & Construction		-	100,000	500,000	4,825,000	4,825,000	4,875,000	4,875,000		20,000,000
	Operating Revenue		-	100,000	-	100,000	100,000	150,000	150,000		600,000
	Main System Capital Improvement Fees		-	-	500,000	1,375,000	1,375,000	1,375,000	1,375,000		6,000,000
	Federal Grant					2,250,000	2,250,000	2,250,000	2,250,000		9,000,000
	State of Delaware Revolving Fund Loan		-	-	-	1,100,000	1,100,000	1,100,000	1,100,000		4,400,000
T42	Sodium Hypochlorite Tank & Containment		-	-	100,000	-	-	-	-		100,000
	Operating Revenue		-	-	100,000	-	-	-	-		100,000
	Total Treatment Plant Upgrades		50,273,000	16,646,200	2,655,000	8,550,000	6,600,000	4,875,000	4,875,000		94,474,200
	Conveyance System Expansion and Upgrades Project Costs:										
CS4B	Pipeline Condition Assessment Investigation (Pipe >= 12" Dia.)		2,300,000	-	-	-	-	-			2,300,000
	State of Delaware Revolving Fund Loan		2,300,000	-	-	-	-	-			2,300,000
CS5A	Gravity Pipeline Condition Assessment Study & Investigation (Pipe < 12" Dia.)		3,000,000	-	-	-	-	-			3,000,000
	American Rescue Plan Act Grant		3,000,000	-	-	-	-	-			3,000,000
CS5B	Gravity Pipleline Condition Repairs		3,100,000	-	-			-			3,100,000
	State of Delaware Revolving Fund Loan		3,100,000	-	-			-			3,100,000
CS6	Puncheon Run Transmission Bypass (Design & Construction)		2,600,000	-	-			-			2,600,000
	Main System Capital Improvement Fees		2,600,000	-	-			-			2,600,000
CS7	Inflow/Infiltration Repairs - Royal Grant		100,000	-	-	-	-	-			100,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
	Operating Revenue		100,000	-	-	-	-	-			100,000
CS10	Route 13 Forcemain Relocation – South Dover Design & Construction Phase 1		1,600,000	-	-	-	-	-			1,600,000
	State of DE Revolving Fund Loan		1,600,000	-	-	-	-	-			1,600,000
CS10A	Route 13 Forcemain Relocation – South Dover Design & Construction Phase 2		4,400,000		4,620,000						9,020,000
	State of DE Revolving Fund Loan		4,400,000		4,620,000						9,020,000
CS10B	Route 13 30" Dia. Forcemain Relocation – PS3 to Puncheon Run -Design & Construction		-	500,000	6,150,000	6,000,000	-	-			12,650,000
	State of Delaware Revolving Fund Loan		-	500,000	6,150,000	6,000,000	-	-			12,650,000
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		-			1,680,000	-	-			1,680,000
	Main System Capital Improvement Fees		-		420,000		-	-			420,000
CS12	Hickory Ridge (Garrison Lake 5) Forcemain Ext.		250,000	250,000	-	-	-	-			500,000
	District Expansion Fees		250,000	250,000	-	-	-	-			500,000
CS13	Main Transmission (Milford) 24" Forcemain Replacement		-	-	-		500,000	4,000,000	4,000,000		8,500,000
	State of Delaware Revolving Fund Loan		-	-	-		500,000	4,000,000	4,000,000		8,500,000
	Federal Grant		-	-	-		-	-			-
CS14	Murderkill River Main Transmission 36" Crossing Replacement		-	200,000	700,000	850,000	850,000	658,000			3,258,000
	Federal Grant		-	150,000	570,000	680,000	680,000	520,000			2,600,000
	Working Capital Reserve		-	50,000	130,000	170,000	170,000	138,000			658,000
CS15	Pump Station 21 (Felton) Force Main Evaluation		-	-	-	75,000	-	-			75,000
	Operating Revenue		-	-	-	75,000	-	-			75,000
	Total Conveyance System Expansion and Upgrades		17,350,000	950,000	11,890,000	8,605,000	1,350,000	4,658,000	4,000,000		48,803,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
	Sanitary Sewer Districts: Project Costs:										
SSD7	Hedgerow Hollow Mobile MHP Septic Elimination		-	100,000	1,900,000	-	-	-	-		2,000,000
	State of DE Revolving Fund Loan w Redemption		-	100,000	1,900,000	-	-	-	-		2,000,000
SSD8	Twin Maples Septic Elimination Project		-	-	-	100,000	1,900,000	-	-		2,000,000
	State of DE Revolving Fund Loan w Redemption		-	-	-	100,000	1,900,000	-	-		2,000,000
	Total Sanitary Sewer Districts		-	100,000	1,900,000	100,000	1,900,000	-	-		4,000,000
	Pump Station Upgrades: Project Costs:										
	Pump Station 1 - Smyrna										
P1	Lead/ Lag Pump Replacement/Rebuild (No Control Upgrade Reqd.)		-	-	-	90,000	-	-			90,000
	Operating Revenue		-	-	-	90,000	-	-			90,000
P1A	Wetwell Improvements & Screen		65,000	264,000			-	266,000	500,000		1,095,000
	Operating Revenue		-	132,000			-	133,000	250,000		515,000
	Main System Capital Improvement Fees		65,000	132,000			-	133,000	250,000		580,000
	Pump Station 2 - Denneys Road										
P2A	Pump Replacements		-	-	-	-	-	-	75,000		75,000
	Operating Revenue		-	-	-	-	-	-	75,000		75,000
P2B	Large Pump, Meter Replacement & Bypass		100,000	-	-	-	-	-			100,000
	Operating Revenue		100,000	-	-	-	-	-			100,000
	Pump Station 3 - Dover										
P3B	PS3 New Pump - Position 3, 2 or 1		-	-	250,000	-	140,000	140,000			530,000
	Operating Revenue		-	-	250,000	-	140,000	140,000			530,000
P3C	PS3 Wetwell Capacity Improvements -		1,000,000	-	-	-	-	-			1,000,000
	Main System Capital Improvement Fees		1,000,000	-	-	-	-	-			1,000,000
P3D	PS3 Influent Screen		-	129,600	1,000,000	-	-	-	-		1,129,600
	Operating Revenue		-	129,600							129,600
	Working Capital Reserve		-	-	1,000,000	-	-	-	-		1,000,000
P3E	PS3 Pump Bearing and Seal Replacements		-	40,000	-	40,000	-	40,000			120,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
	Operating Revenue		-	40,000	-	40,000	-	40,000			120,000
	Pump Station 4 - Rising Sun										
P4	PS4 Small Pump Replacement		-	75,000							75,000
	Operating Revenue		-	75,000							75,000
P4C	PS4 Pump Motor Replacement		-	30,000							30,000
	Operating Revenue		-	30,000							30,000
P4D	PS4 Meter Vault, Meter & 24" Bypass		50,000								50,000
	Operating Revenue		50,000								50,000
P4E	PS4 Wet Well Rehabilitation		350,000	-	1,214,400	-	-	-			1,564,400
	Operating Revenue		150,000	-	150,000	-	-	-			300,000
	Working Capital Reserve		200,000	-	153,600	-	-	-			353,600
	Main System Capital Improvement Fees		-		910,800						910,800
	Pump Station 7 - Milford										
P7	PS7 Pump Replacement		-	-	-	80,000	-	-	80,000		160,000
	Operating Revenue		-	-	-	80,000	-	-	80,000		160,000
	Pump Station 13 - Frederica										
P13	PS13 Pump Replacement/Upgrade W/ Submersibles		-	-	-	200,000	200,000	-	-		400,000
	District Expansion Fees		-	-	-	100,000	100,000	-	-		200,000
	Aid-in-Construction		-	-	-	100,000	75,000	-	-		175,000
	Operating Revenue		-	-	-	-	25,000	-	-		25,000
	Pump Station 14 - Isaacs										
P14	PS14 Lead/Lag Pump Replacement		-	-	90,000	-	-	-			90,000
	Operating Revenue		-	-	90,000	-	-	-			90,000
	Pump Station 20 - Garrison Lake										
P20	PS20 Pump Station Upgrades -Wetwell capacity, submersible pumps, and valve vault		-	326,000	-	-	-	-	-		326,000
	Main System Capital Improvement Fees		-	163,000	-	-	-	-			163,000
	Operating Revenue		-	163,000	-	-	-	-			163,000
	Pump Station Various										
PSV1	Install/Replace Emergency Power Generators		-	-	-	50,000	-	-			50,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
	Operating Revenue		-	-	-	50,000	-	-			50,000
PSV2	Pumps for Pump Stations		-	75,000	125,000	125,000	125,000	125,000	125,000		700,000
	Operating Revenue		-	75,000	125,000	125,000	125,000	125,000	125,000		700,000
PSV3	Update Controls & Monitoring at Various Pump Stations		-	25,000	-	-	-	-			25,000
	Operating Revenue		-	25,000	-	-	-	-			25,000
	Central Septage Receiving										
PSV4	Septage Screening and Pre-Treatment System (W Denneys Road) includes 2 Septage Units		5,918,900	-	-	-	-	-			5,918,900
	Hauler Debt Service Fee		1,600,000	-	-	-	-	-			1,600,000
	American Rescue Plan Act Grant		1,279,400	-	-	-	-	-			1,279,400
	Working Capital Reserve		3,002,400	-	-	-	-	-			3,002,400
	State of DE Revolving Fund Planning Grant		37,100								37,100
	Total Pump Stations Upgrades		7,483,900	964,600	2,679,400	585,000	465,000	571,000	780,000		13,528,900
	Equipment & Software Project Costs:										
E1	Loader		-	-	225,000	-	-	100,000	150,000		475,000
E3	Pumper Truck		-	280,000	-	-	140,000	140,000	-		560,000
E5	Dump Truck		-	-	150,000	150,000	-	-	-		300,000
E6	Portable Pumps		-	-	-	-	-	-	100,000		100,000
E13	Vacuum Truck		-			-	300,000	300,000	-		600,000
E15	Small Farm Tractor With Attachments		-	-	-	60,000	-	-	-		60,000
				-	-	-	-	-	-		
	Operating Revenue		-	280,000	375,000	210,000	440,000	540,000	250,000		2,095,000
	Total Equipment Projects Costs		-	280,000	375,000	210,000	440,000	540,000	250,000		2,095,000
	Special Project Costs:										
S1	Work Flow Management & Document Retrieval Software		350,000	-	-	-	-	-	-		350,000
	Operating Revenue		350,000	-	-	-	-	-	-		350,000
S2	Long Range Wastewater Master Planning		-	-	-	-	-	100,000	-		100,000
	Operating Revenue		-	-	-	-	-	50,000	-		50,000
	State of DE Revolving Fund Planning Grant		-	-	-	-	-	50,000	-		50,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
S4	RRF Admin Office Space Study		20,000	-	-	-	-	-	-		20,000
	Operating Revenue		20,000	-	-	-	-	-	-		20,000
S6	Wastewater Rate Study		-	-	100,000	200,000	-	-	-		300,000
	Working Capital Reserve		-	-	100,000	200,000	-	-	-		300,000
	Operating Revenue		-	-			-	-	-		-
S7	Pump Station Capacity Evaluation (Planning for PS1 and PS7)		-	75,000	-	-	-	-	-		75,000
	Operating Revenue		-	75,000	-	-	-	-	-		75,000
S8	Elevation Surveys for Risk Assessment (PS13, PS14, PS18A)		-	50,000	-	-	-	-	-		50,000
	Operating Revenue		-	50,000	-	-	-	-	-		50,000
S10	Photovoltaic Solar Technology Study		-	-	-	-	35,000	-	-		35,000
	Operating Revenue		-	-	-	-	35,000	-	-		35,000
S11	Security Upgrade		-	100,000	50,000	50,000	-	-	-		200,000
	Operating Revenue		-	100,000	50,000	50,000	-	-	-		200,000
S12	SCADA Master Plan		-	-	150,000	-	-	-	-		150,000
	Working Capital Reserve			-	150,000	-	-	-	-		150,000
	Operating Revenue		-	-	-	-	-	-	-		-
	Total Special Projects		370,000	225,000	300,000	250,000	35,000	100,000	-		1,280,000

ID#	Fiscal Year 2026		Prior Budget Years	Amended FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029	Proposed FY30	Proposed FY31		TOTAL
	SUMMARY										
	Grand Total Projects Costs		**75,476,900**	**19,165,800**	**19,799,400**	**18,300,000**	**10,790,000**	**10,744,000**	**9,905,000**		**164,181,100**
	Total Funding Sources:										
	Operating Revenue		2,020,000	1,484,600	1,395,000	1,339,000	1,234,000	1,178,000	930,000		9,580,600
	Working Capital Reserve		4,805,400	50,000	1,533,600	370,000	170,000	138,000	-		7,067,000
	State of DE Revolving Fund Planning Grant		37,100	-	-	-	-	50,000	-		87,100
	State of DE Revolving Fund Loan		28,400,000	500,000	11,370,000	10,786,000	3,006,000	5,100,000	5,100,000		64,262,000
	State of DE Revolving Fund Loan w Redemption		-	100,000	1,900,000	100,000	1,900,000	-	-		4,000,000
	Federal Grant		-	150,000	1,770,000	4,130,000	2,930,000	2,770,000	2,250,000		14,000,000
	General Obligation Bond		-	7,968,100	-	-	-	-	-		7,968,100
	Main System Capital Improvement Fees		33,887,000	8,663,100	1,830,800	1,375,000	1,375,000	1,508,000	1,625,000		50,263,900
	District Expansion Fees		250,000	250,000	-	100,000	100,000	-	-		700,000
	Hauler Debt Service Fee		1,600,000	-	-	-	-	-	-		1,600,000
	Aid in Construction		-	-	-	100,000	75,000	-	-		175,000
	Private Partnership		-	-	-	-	-	-	-		-
	American Rescue Plan Act Grant		4,477,400	-	-	-	-	-	-		4,477,400
	Total Funding Sources:		**75,476,900**	**19,165,800**	**19,799,400**	**18,300,000**	**10,790,000**	**10,744,000**	**9,905,000**		**164,181,100**

Sewer Fund Capital Project Descriptions

Treatment Plant Upgrades

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

This project involved discussions with DNREC to develop site-specific water quality standards for the section of the Murderkill River which receives the treated discharge from the wastewater treatment plant (WWTP). 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. The project is paused and will continue based on discharge needs.

T3. TMDL Offsite Nutrient Reduction Project – Additional Site(s) (FY19 – FY22)

This project will construct a nutrient reduction which may include 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 including Land Conservation (Wilkins & other lands adjacent to existing) (FY09 – FY26)

This project will acquire additional land for the expanding buffers and land conservation measures for nutrient reduction credits and/or land for disposal of treated wastewater and bio-solids to meet projected loads. The funding source is Main System Capital Improvement Fees.

T8C. Bio-solids Capacity Expansion with Waste Activated Sludge Screens (FY18, FY21 ,FY22, FY26)

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 WWTP. Replacement of the gas dryers is the preferred method for production of Class A bio-solids. Screens will be required to remove debris and undesirable materials. The project will include design and construction. The adopted funding sources are the Working Capital Reserve, Main System Capital Improvement Fees, State of Delaware Revolving Fund Loan and General Obligation Bond. *Funding amounts were modified in April 2022 and February 2026.*

T16. Site Improvements – Replace Paved Surfaces (FY28)

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 at the front half of the wastewater treatment plant (WWTP) where the new generator, greenhouses, influent building, blower building, grit system and admin employee parking lot are located. The funding source is Operating Revenue.

Treatment Plant Upgrades Continued

T21. Aeration Basin Diffuser Replacement Maintenance (FY 22, FY25)

The project will allow the diffusers to be maintained by refurbishment and/or replacement. 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. *Diffusers were installed in the North Aeration Basin in July 2021. Next replacements planned for FY2026 possible completion in FY2027.*

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)

The initial funding will provide for testing of the sand in the sand filter. If necessary, additional funds will be allocated in future years for a project to replace the sand in the sand filter. The funding source is Operating Revenue.

T29. Elevated Water Tower Inspection and Painting (FY26 – FY27)

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 Process Evaluation (FY26 – FY27)

This project will evaluate the performance and operational efficiency of the wastewater treatment plant processes and consider alternative, efficient treatment processes as well as intermediate improvements. The funding source is Operating Revenue. This project has been incorporated into T41 and has been deleted from the table.

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.

T36. New Plant Non-Potable Water Lines (FY25)

This project will replace the plant non-potable water piping around the aeration basins. This cast iron pipe has a history of breaks. Due to the piping location, a break has the potential to cause a breach of the Aeration Basins. The project includes new hydrants, a branch line to the influent building, and isolation valves to allow operational flexibility. The funding source is Working Capital Reserve.

Treatment Plant Upgrades Continued

T37. Septage Receiving Unit for Plant Site (FY25)

This project includes the purchase and installation of a septage screen and construction of a dedicated septage receiving station at the plant. The funding source is American Rescue Plan Act Grant.

T38. Headworks Improvements (FY27-FY29)

This project will replace the existing screening building/structure which has deteriorated with time, due to corrosion. The initial FY2027 allocation will be for engineering evaluation and design of the new structure. Additional funds will be allocated for construction in FY2028 and FY2029. The funding sources are Operating Revenue and State of Delaware Revolving Fund Loan.

T39. UV Disinfection System Upgrade (FY26-FY28)

This project will replace the original ultra-violet light disinfection (UV) units that were installed in 2010 that will be reaching 20 years in service as of October 2030. The FY 2026 funds budgeted are for investigation of new technology/ upgrade options for our current system. Funds are shown in FY2027 and FY2028 to implement replacement. The funding sources are Operating Revenue, Federal Grant and State of Delaware Revolving Fund Loan.

T41. Biological Process Upgrade-Study, Design, & Construction (FY26-FY31)

This project includes design and construction of a more efficient biological process based on the findings of a process evaluation. Both the T7C Blower Replacement & Installation and the T30 Wastewater Treatment Process Evaluation projects shown separately in the FY2026 approved budget, have been incorporated in this project. The funding sources are Operating Revenue, Main System Capital Improvement fees, Federal Grant, and State of Delaware Revolving Fund Loan.

T42. Sodium Hypochlorite Tank & Containment (FY27)

This project will include the purchase and installation of a storage tank for the sodium hypochlorite. In addition, the project will include required containment to mitigate spills. This will allow the County to procure the tank, instead of annually renting a tank. 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 the sanitary sewer transmission system for all pipes, 12 inches in diameter and greater. This phase is a 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. Gravity Pipeline Condition Assessment Study & Investigation (FY24-FY25)

The Gravity Pipeline Condition Assessment project will evaluate the condition of sanitary sewer transmission system for pipes, less than 12 inches in diameter. The study involves a desktop assessment of plans and available data and field assessment. The results of the assessment will be used to determine necessary rehabilitation. The funding source is American Rescue Plan Act (ARPA).

CS5B. Gravity Pipeline Condition Repairs (FY21 – FY24)

The Gravity Pipeline Condition Repair Phase will repair and replace pipeline for gravity pipes, less than 12 inches in diameter. The work will be based on the recommendations of the study and investigation phase (CS5A). The funding for the repair 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 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.

CS7. Inflow/Infiltration Repairs – Royal Grant Subdivision (FY20)

The gravity system in the Royal Grant Subdivision requires repair of the pipe which may include slip-lining and spot repairs. Selected areas will be cleaned and inspected with a closed-circuit television camera system. The project will provide a report about the pipe condition, any repairs completed, and recommendations. The funding source is Operating Revenue.

Conveyance System Expansion and Upgrades Continued

CS10. Route 13 Forcemain Relocation – South Dover Design & Construction Phase 1 (FY22, FY23)

In coordination with DelDOT's widening along the US13 corridor, this is a main sewer transmission relocation project of the original 30" concrete force main from PS 3, starting at Puncheon Run stream to Rising Sun Road. The funding source is State of Delaware Revolving Fund Loan. A loan commitment is in place. The project was split into two phases, with the first phase being constructed under the East Camden Bypass Project (ECB). This phase extends from the Delaware Department of Agriculture Building to Cataldi Lane and was funded by DelDOT. After the April 2024 Sandy Hill force main break, DelDOT agreed to extend the force main replacement under the ECB at the County's expense past the break location. Construction is scheduled for completion by January 2026. Due to the DelDOT delayed schedule for the Route 13 Widening, the funding agency recommended the existing loan be close in the amount for the engineering design of both phases and Phase 1 construction cost.

CS10A Route 13 Forcemain Relocation – South Dover Design & Construction Phase 2 (FY22, FY 23, FY27)

In coordination with DelDOT's widening along the US13 corridor, this is a main sewer transmission relocation project of the original 30" concrete force main from PS 3, starting at Puncheon Run stream to Rising Sun Road. This project is not supposed to start construction until FY27 and be completed in FY28. Due to the delay in the construction, the funding agency recommended that the original project be separated into two phases. The funding source is State of Delaware Revolving Fund Loan. Construction start is dependent upon DelDOT project schedules.

CS10B. Route 13 30" Diameter Forcemain Replacement – PS3 to Puncheon Run (FY26- FY28)

This project is the replacement of a portion of the original 30" concrete force main 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 (FY27 – FY28)

This project is planned in anticipation 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 (FY25 – FY26)

This capacity improvement project is required due to 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 the Hickory Ridge – Garrison Lake Area 5 flow away from the gravity interceptor. The funding source is District Expansion Fees.

Conveyance System Expansion and Upgrades Continued

CS13. Main Transmission (Milford) 24" Forcemain Replacement Evaluation (FY29 – FY31)

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 and Federal Grant.

CS14. Murderkill River Main Transmission Line 36" Crossing Replacement (FY26-FY30)

The project replaces 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 sources are Federal Grant and Working Capital Reserve.

CS15. Pump Station 21 (Felton) Force Main Evaluation (FY28)

This project will evaluate the current and future capacity for projected growth in the Felton Area sewer and identify any recommended improvements. The PS 21 10" PVC force main is the original infrastructure constructed in 1981 and is 34,550 feet long. It extends from Felton to Frederica primarily running along Route 12 – Midstate Road to the main transmission force main in Bay Road at the north Frederica overpass. The funding source is Operating Revenue.

Sanitary Sewer Districts

SSD7. Hedgerow Hollow MHP Septic Elimination Project (FY26, FY27)

The "Hedgerow Hollow MHP Septic Elimination Project" is the construction of the central sewer system to serve the Hedgerow Hollow Mobile Home Park (MHP) and the adjacent properties, to connect about 55 units (MHP – 50 units and adjacent properties –5 units), and abandon the onsite septic system tanks. This project includes planning, design and construction of a sanitary sewer collection and conveyance system and pump station due to failing septic systems and environmental concerns. The funding source is State of Delaware Revolving Fund Loan with loan redemption.

SSD8. Twin Maples Septic Elimination Project (FY28, FY29)

The "Twin Maples Septic Elimination Project" is for the construction of the central sewer system to serve the mobile home park (MHP) properties located off Shaws Corner Road just west of the Town of Kenton. The project will connect about 45 dwelling units to County public sewer and abandon the aged failing onsite septic systems. This project includes planning, design and construction of a sanitary sewer collection and conveyance system and pump station(s) due to failing septic systems and environmental concerns. Twin Maples MHP was shortlisted as community to be targeted to address wastewater and drinking water issues in the DNREC 2021 Clean Water Initiative for Underserved Communities report. The funding source is State of Delaware Revolving Fund Loan with loan redemption.

Pump Station Upgrades

P1. Pump Station 1 (Smyrna) Lead & Lag Pump Replacement (FY28)

This project involves the rebuild of lead and lag pumps in Fiscal Year 2028. No control upgrade is required. The funding source is Operating Revenue.

P1A. Pump Station 1 (Smyrna) Wetwell Improvements & Screen (FY26, FY30,FY31)

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 and Main System Capital Improvement Fees.

P2A. Pump Station 2 (Denneys Road) Pump Replacements (FY23 – FY25)

This project will replace one of the pumps with a more efficient model. The pump replacement will be designed based on condition changes from the completion of the Route 13 Forcemain Slip lining project and will provide a backup pump for the new design conditions. The funding source is Operating Revenue.

P2B. Pump Station 2 (Denneys Road) Large Pump, Meter Replacement and Bypass (FY24-FY25)

This project will replace the existing flow meter in accordance with manufacturer's requirements and install a bypass connection for bypass 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.

P3B. Pump Station 3 (Dover) New Pump for Position 3, 2, or 1 (FY27, FY29, FY30)

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

P3C. 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. 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.

P3D. PS3 Influent Screen (FY26, FY27)

This project is to design and prepare construction documents for the installation of a new influent screen and associated improvements. This screen will help remove large debris from the waste stream to prevent blockages and sanitary sewer overflows. The funding source is Operating Revenue and Working Capital Reserve.

Pump Station Upgrades Continued

P3E. Pump Station 3 (Dover) Bearing and Seal Replacement Repair (FY26, FY28, FY30)

This project will provide bearing and seal replacement repair for the station's three (3) 300 horsepower pumps on a periodic basis. The funding source is Operating Revenue.

P4. Pump Station 4 (Rising Sun) Small 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.

P4C. Pump Station 4 (Rising Sun) Pump Motor Replacement (FY25, FY26)

This project will replace the 400 hp drive unit motor. The funding source is Operating Revenue.

P4D. 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 provides 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.

P4E. Pump Station 4 Wet Well Rehabilitation (FY23, FY27)

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, Working Capital Reserve, and Main System Capital Improvement Fees.

P7. Pump Station 7 (Milford) Lead Pump Replacement (FY28, FY31)

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

P13. Pump Station 13 (Frederica) Pump Replacement/Upgrade with Submersibles (FY28-FY29)

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

P14. Pump Station 14 (Isaacs) Lead Pump Replacement (FY27)

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

Pump Station Upgrades Continued

P20. Pump Station 20 (Garrison Lake) Pump Station Upgrades - Wet Well Capacity, Submersible Pumps and Valve Vault (FY26)

This project will replace the wet well with a 7-foot diameter wet well, 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.

PSV1. Install/Replace Emergency Power Generator for Various Pump Stations (FY28)

This project is the replacement of generator equipment at various pump stations on a continuous basis. There are a combined total of 107 pump stations and lift stations. In addition, generators will be installed at pump stations and lift stations without current generators. The funding source is Operating Revenue.

PSV2. Purchase Spare Pumps for Various Pump Stations (FY26 - FY31)

This is a continuous project to provide spare pumps for various pump stations as the need dictates. The funding source is Operating Revenue.

PSV3. Update Controls & Monitoring at Various Pump Stations (FY26)

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

PSV4. Septage Screening and Pre-Treatment System (W Denneys Road) includes 2 Septage Units (FY13 – FY16,FY25)

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 location and has already been discontinued for the PS8 location. The funding source is Hauler Debt Service Fee, American Rescue Plan Act Grant, Working Capital Reserve, and State of Delaware Revolving Fund Planning Grant

Equipment

E1. Loader (FY27, FY30-FY31)

This project will replace existing equipment. The first in FY27 and a second with funds in FY30 and FY31. The funding source is Operating Revenue.

E3. Pumper Truck (FY26, FY29-FY30)

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

E5. Dump Truck (FY27, FY28)

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

E6. Portable Pumps (FY31)

This project is the purchase of portable pumps. The purchase of 4" diameter and 6" diameter pumps will provide more versatility to meet field conditions for flow and adequate head. The funding source is Operating Revenue.

E13. Vacuum Truck (FY29 – FY30)

This project is the replacement of a 2017 Sewer VacCon Vacuum Truck single axle, one of two vacuum trucks in the fleet. The other is a 2025 Sewer VacCon tandem axle. Typically, these trucks are replaced every 10 to 12 years. The funding source is Operating Revenue.

E15. Small Farm Tractor With Attachments (FY28)

This project is the replacement of the small farm tractor and purchase of associated attachments. The small farm tractor is used for spreading Class B biosolids as a backup to regular Class A biosolids process. The funding source is Operating Revenue.

Special Projects

S1. Workflow Management & Document Retrieval Software (FY20 – FY23)

This project will purchase software and consulting services to establish workflow 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 (FY30)

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 sources are Operating Revenue and State of Delaware Revolving Fund Planning Grant.

S4. WWTP Office Study Space (FY22)

The current workspace is inefficient. A study will develop an efficient, organized, and welcome work environment. The funding source is Operating Revenue.

S6. Wastewater Rate Study (FY27- FY28)

This project will develop a multi-year financial plan to sufficiently fund operations and maintenance expenses; debt service payments and capital expenditures; and adequate funding reserves and debt coverage requirements. The study shall evaluate sewer charges and sewer improvement fees (impact fees) and recommend a multi-year rate schedule. The funding source is Working Capital Reserve.

S7. Pump Station Capacity Evaluation (Planning for PS1 & PS7) (FY26)

This project will evaluate the capacity of two (2) pumping stations and initiate planning for improvements. The pump stations include PS1 (Smyrna) and PS7 (Milford). The funding source is Operating Revenue.

S8. Pump Station Elevation Surveys for Risk Assessment (PS13, PS14, PS18A) (FY26)

This project will perform an elevation survey and flood risk assessment to determine remediation measures for PS13 (Frederica), PS14 (Isaacs Area) and PS18A (S Bowers) which are located within the FEMA 100-year flood zone. The funding source is Operating Revenue.

S10. Photovoltaic Solar Technology Study (FY 29)

The project will evaluate technology / upgrade options for replacing the existing solar panels which will reach 20 years in service as of 2030. The funds budgeted in FY 2029 will be used for evaluation. Additional funds to implement replacement will be budgeted in FY 2030 and FY 2031. The funding source is Operating Revenue.

S11. Security Upgrades (FY 26-FY28)

This project includes gate replacement as well as the County-wide project managed by IT and Facilities Department for camera and access systems. The funding source is Operating Revenue.

S12. SCADA Master Plan (FY27)

This project will evaluate the SCADA system along the Main Transmission System to determine improvements and gather additional data at the Pump Stations. This information will be necessary for the upcoming Sewer Rate Study. The funding source is Working Capital Reserve.

Landfill

The Landfill Fund was established to account for costs 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 the 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 third party expenses, DNREC fees and direct County costs, 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 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 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.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
OFFICE EXPENSES	-	$0.36	-	-	0.00%
CONTRACTUAL/CONSULTING	$20,890.14	$4,682.04	$8,000.00	$8,000.00	0.00%
MISC	$31.90	-	-	-	0.00%
INDIRECT COSTS	$8,727.24	$8,272.62	$9,000.00	$9,000.00	0.00%
Total Expenditures	**$29,649.28**	**$12,955.02**	**$17,000.00**	**$17,000.00**	**0.00%**

Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Amended	FY 2027 County Administrator	FY 2026 Amended vs. FY 2027 County Administrator (% Change)
OTHER GOVT/ASSOCIATIONS	$12,534.08	$2,809.22	-	-	0.00%
INTEREST EARNINGS	$24,393.76	$23,790.05	$14,000.00	$14,000.00	0.00%
BEGINNING BALANCE ACCOUNT	-	-	$3,000.00	$3,000.00	0.00%
Total Revenues	**$36,927.84**	**$26,599.27**	**$17,000.00**	**$17,000.00**	**0.00%**

Street Light Fund

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 streetlight district.

The Street Light Fund is currently made up of 150 active streetlight districts comprising approximately 16,827 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.

Street Light rates per district - **FY2026 Rates**

#	District	Per Unit	#	District	Per Unit
1	Briar Park	$98.89	80	Maplehurst	$73.60
2	Kent Acres	$17.76	81	Doe Run	$134.26
3	Rodney Village	$70.22	83	Cardinal Hills	$61.59
4	Capitol Park	$82.72	84	Rolling Meadows	$50.16
6	Richardson Estates	$53.73	85	Village Drive	$51.54
8	Moores Lake	$77.12	86	Twelve Oaks	$146.26
9	Old Mill Acres	$61.58	87	Carlisle Village I, II, III	$42.83
10	Northridge	$55.34	88	Planters Woods	$51.80
11	Brookdale Heights	$104.60	89	GL West/Fairway	$60.61
13	Windswept	$105.15	90	Traybern	$129.58
14	Star Hill	$63.84	92	Wynn Wood	$139.55
20	Generals Greene	$50.97	93	Mt Vernon Estates	$103.81
21	Tamarac/Burwood	$134.23	94	Jacksons Ridge	$121.55
22	Sheffield Farms	$93.80	95	Planters Run	$75.89
23	Kentbourne	$139.38	96	Pleasant Valley	$61.01
24	Eagles Nest	$70.72	97	Stag Crossing	$51.93
25	Old Mill Acres II	$81.54	98	Fernwood	$95.66
26	Pennwood	$80.24	99	Burtonwood Village	$51.97
27	Hidden Acres	$143.09	100	Chestnut Ridge	$54.93
28	Windy Way	$47.95	101	Lakeshore Village	$48.15
39	Brookfield	$121.13	102	Pheasant Pointe II	$50.63
41	Stonegate	$116.85	103	Brenford Station	$42.96
42	John-Char Estates	$138.40	104	Rockland Hills	$50.36
44	Wild Quail	$38.00	105	Greenview/Highview	$105.15
48	Sandy Hills	$97.65	106	Grand Oaks	$80.72
49	Pleasant Woods	$50.96	107	Rockland West	$55.05
51	Normansmeade	$50.71	108	Derbywood	$127.02
54	Winding Ridge	$50.10	109	Otter Run	$56.41
55	Kentwood	$38.33	110	Twin Willows	$47.98
56	Riverview Estates	$42.48	111	Grandview Meadows	$143.01
57	Jonathan's Landing	$38.79	112	Quail Landing	$122.34
58	Misty Pines	$171.00	113	Riverside	$134.40
59	South Glen	$50.03	114	Wicksfield	$66.80
60	Summerfield Village	$99.05	115	Stonewater Creek	$67.52
61	Carlisle Village IV	$42.54	118	Weatherstone Crossing	$104.65

62	Canterville	$41.45	120	Chestnut Ridge Sec. 2	$53.36
63	Church Creek	$101.74	121	Pine Ridge	$43.67
64	Meadow Ridge	$59.03	122	Heritage Trace	$45.40
66	Magnolia Meadows	$52.41	123	Providence Hill	$55.58
67	Moores Meadows	$127.10	124	Stone Ridge	$82.10
68	The Orchards	$139.24	126	Country Field	$144.34
71	Oaknoll	$52.40	127	Pinehurst Village	$43.61
72	Fields of Magnolia	$123.61	128	Laureltowne	$35.53
73	Pleasant Hill Farms	$119.61	129	Point Landing	$33.13
74	Chimney Hill	$50.16	130	Harmony Hill	$73.85
75	Dykes Branch	$105.78	131	The First Tenth	$94.82
76	Crystal Creek	$66.49	132	Estates at Wild Quail	$176.22
77	Meadowbrook Acres	$38.74	133	Longacre Village	$105.20
78	Village of Wild Quail	$58.07	134	Whitetail	$104.63
79	Hunters Ridge	$56.83	135	Brenford Woods	$31.93

#	District	Per Unit
136	Hampton Hills	$218.64
137	Jockey Hollow	$39.10
138	Satterfield	$73.88
139	Spring Meadow	$27.32
140	Meadows at Chestnut Ridge	$36.75
141	Townsend Fields	$47.55
142	Massey's Mill	$47.83
143	Olde Field Village	$35.28
144	Breeders Crown Farm	$99.46
145	Courseys Point	$35.83
146	Garrison Circle	$40.44
147	Reserve at Chestnut Ridge	$51.71
149	Timber Mills	$35.91
150	Pintail Pointe	$119.39
151	Champions Club at J.L.	$38.53
152	Roesville Estates	$43.71
153	Barrett Farms	$123.57
156	Mount Friendship	$61.55
157	Village of Eastridge	$65.60
158	Willowwood	$36.22
161	Hazel Farm	$182.31
163	Pickering Pointe	$36.78
164	Quails Nest	$79.67
165	Hunters Run	$208.47
166	Lynnwood Village	$117.52
167	Dogwood Meadows	$41.37
168	Fiddlers Creek/Dickinson	$72.66
169	Village of Noble Pond	$97.91
170	East Bay Point	$169.50
171	Wood Field	$54.12
172	Willow Grove	$78.19
173	Robin Hill	$64.24
175	Fox Hollow	$38.50
176	Victoria Meadows	$123.51
177	Green Hill Estates	$95.46
178	Alexanders Village	$38.55
179	Derby Shores	$136.27
180	Hidden Brook	$43.51
181	Forty Nine Pines	$38.82
182	Danfield Estates	$111.90
183	Fork Landing West	$52.68
185	Ests. Of Verona Woods	$19.08
186	Loganberry	$53.40
187	Auburn Meadows	$61.58
188	Big Oak	$41.45

Trash Collection Fund

Kent County is authorized by the State, under Title 9, Chapter 47, of the Delaware Code, to create garage 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 161 active Trash Collection Districts. The fiscal year 2027 budget projects approximately 18,741 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. Hauler's 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, $ 357.50 , for districts without yard waste service and one rate, $ 390.00 , 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.

Trash rates per disrict - **FY26 rates**

#	District	Per Unit	#	District	Per Unit
1	Briar Park	$390.00	61	Carlisle Village IV	$390.00
2	Kent Acres	$390.00	63	Church Creek	$390.00
3	Rodney Village	$390.00	64	Meadow Ridge	$390.00
4	Capitol Park	$390.00	65	Beaver Runne II	$390.00
5	Taylor Estates	$390.00	66	Magnolia Meadows	$390.00
6	Richardson Estates	$390.00	67	Moores Meadows	$390.00
7	Woodland Beach	$357.50	68	The Orchards	$390.00
8	Moores Lake	$390.00	69	Bowers Beach	$390.00
9	Old Mill Acres	$390.00	70	Bailey's Subdivision	$357.50
10	Northridge	$390.00	71	Oaknoll	$390.00
11	Brookdale Heights	$390.00	72	Fields of Magnolia	$390.00
12	S. Dover Manor	$390.00	73	Pleasant Hill Farms	$390.00
14	Star Hill	$390.00	74	Chimney Hills	$390.00
15	Woodbury	$357.50	78	Village of Wild Quail	$390.00
16	Richardson Circle	$357.50	79	Hunters Ridge	$390.00
17	Hillside/Orchard Acres	$357.50	81	Doe Run	$357.50
18	Felton Heights	$390.00	82	St. Jones Commons	$390.00
19	Royal Grant	$390.00	83	Cardinal Hill	$390.00
20	General's Greene	$390.00	84	Rolling Meadows	$390.00
24	Eagles Nest	$390.00	86	Twelve Oaks	$390.00
25	Old Mill Manor	$390.00	88	Planter's Woods	$390.00
27	Hidden Acres	$390.00	90	Traybern	$390.00
28	Brighton Pl/Windy Way	$390.00	91	Frederica West	$357.50
29	Hickory Dale	$390.00	92	Wynn Wood	$390.00
30	Cypress Gardens	$390.00	93	Mount Vernon Ests.	$357.50
31	DuPont Manor	$390.00	94	Jackson's Ridge	$357.50
32	Garrisons Lake I	$390.00	95	Planters Run	$357.50
33	Lakewind	$357.50	96	Pleasant Valley	$357.50
34	Woodshaven	$390.00	97	Stag Crossing	$357.50
35	Hazelwood	$390.00	98	Fernwood	$357.50

36	Hunter's Point	$390.00	99	Burtonwood Village	$390.00
37	Artis Drive	$357.50	100	Chestnut Ridge	$357.50
38	North Magnolia	$390.00	101	Lakeshore Village	$390.00
39	Brookfield	$390.00	102	Pheasant Pointe II	$390.00
40	Baker's Choice	$390.00	103	Brenford Station	$390.00
41	Stonegate	$390.00	104	Rockland Hills	$390.00
43	Green Briar	$390.00	106	Grand Oaks	$390.00
44	Wild Quail	$390.00	107	Rockland West	$390.00
45	Messina Hills	$390.00	109	Otter Run	$357.50
46	S. Camden	$390.00	110	Twin Willows	$390.00
47	Persimmon Lane	$357.50	111	Grandview Meadows	$357.50
48	Sandy Hills	$390.00	112	Quail Landing	$390.00
49	Pleasant Woods	$357.50	113	Riverside	$390.00
50	West Magnolia	$357.50	114	Wicksfield	$390.00
51	Normansmeade	$390.00	115	Stonewater Creek	$357.50
52	Foxhall/Courtside	$357.50	116	Wolf Creek	$357.50
53	Winmill	$390.00	117	Irish Hill	$390.00
54	Winding Ridge	$390.00	118	Weatherstone Crossing	$390.00
56	Riverview Estates	$390.00	122	Heritage Trace	$390.00
57	Jonathans Landing	$390.00	123	Providence Hills	$390.00
58	Misty Pines	$390.00	124	Stone Ridge	$390.00

#	District	Per Unit
126	Country Fields	$390.00
127	Pinehurst Village	$390.00
128	Laureltown	$390.00
129	Point Landing	$390.00
130	Harmony Hill	$357.50
132	Estates at Wild Quail	$357.50
133	Longacre Village	$357.50
135	Brenford Woods	$390.00
136	Hampton Hills	$390.00
137	Jockey Hollow	$390.00
138	Satterfield	$357.50
139	Spring Meadow	$357.50
140	Meadows at Chestnut Ridge	$390.00
141	Townsend Fields	$357.50
142	Massey's Mill	$390.00
143	Olde Field Village	$357.50
144	Breeders Crown Farms	$390.00
145	Coursey's Pointe	$390.00
147	Reserve at Chestnut Ridge	$390.00
149	Timber Mill	$357.50
150	Pintail Point	$390.00
151	Champions Club	$357.50
152	Roesville	$390.00
153	Barrett Farm	$357.50
155	Deer Meadows	$390.00
156	Mount Friendship	$390.00
157	Village of Eastridge	$357.50
158	Willowwood	$357.50
159	Plymouth Place	$357.50
161	Hazel Farms	$357.50
163	Pickering Pointe	$390.00
164	Quail's Nest	$390.00
165	Hunters Run	$357.50
166	Lynnwood Village	$357.50
167	Dogwood Meadows	$357.50
168	Dickinson Creek	$357.50
169	Village of Noble Pond	$357.50
170	East Bay Point	$390.00
172	Ponds of Willow Grove	$390.00
173	Robin Hill	$390.00
177	Green Hill Farms	$390.00
178	Alexanders Village	$390.00

#	District	Per Unit
180	Hidden Brook	$390.00
181	Forty Nine Pines	$390.00
183	Fork Landing West	$390.00
185	Ests. Of Verona Woods	$357.50
186	Loganberry	$390.00
187	Auburn Meadows	$357.50
188	Big Oak	$390.00
189	Hatteras Hills	$357.50

Stormwater

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 stormwater infrastructure within subdivisions and land developments and relieve homeowners of the burden of minor and major stormwater maintenance. District creation is voluntary for residential projects approved before the 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 of stormwater infrastructure located outside the DelDOT 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 $50.00 per year 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.

Beginning in Fiscal Year 2026/Tax Year 2025, the annual fee for the Stormwater Maintenance District shall be $50 per equivalent dwelling unit (EDU) for residential uses. The fee for nonresidential/residential uses in single ownership of 33 EDUs or fewer shall be $50 per EDU and $60 per EDU for nonresidential/residential uses in single ownership greater than 33 EDUs.

There are currently 48 active Stormwater Maintenance Districts. The fiscal year 2026 budget projects approximately 5,296 households and 4 commercial properties, consisting of 68 billed units that will be served.

Not updated for FY27

Residential		# of Billed Units Estimated for FY 26	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Amended FY 2025	Adopted FY 2026
#	Name						
1	Deer Meadows	42	1,176	1,176	1,176	1,176	2,100
2	Brenford Woods	110	3,080	3,080	3,080	3,080	5,500
3	Moore's Meadows	100	2,800	2,800	2,800	2,800	5,000
4	Timber Mills	86	2,408	2,408	2,408	2,408	4,300
5	Millcreek Branch	36	1,008	1,008	1,008	1,008	1,800
6	Maple Glen	45	1,260	1,260	1,260	1,260	2,250
7	Beaver Run II	37	1,036	1,036	1,036	1,036	1,850
8	Spring Meadow	246	6,888	6,888	6,888	6,888	12,300
9	Lakeshore Village West	107	2,996	2,996	2,996	2,996	5,350
10	Winding Ridge	46	1,288	1,288	1,288	1,288	2,300
11	Fox Hall West Addition	46	1,288	1,288	1,288	1,288	2,300
12	Misty Pines	56	1,568	1,568	1,568	1,568	2,800
13	Brenford Station	217	6,076	6,076	6,076	6,076	10,850
14	Burtonwood Village	96	2,688	2,688	2,688	2,688	4,800
15	Garrison Lake Green	313	8,764	8,764	8,764	8,764	15,650
16	Victoria Meadows	21	588	588	588	588	1,050
17	Breeders Crown Farms	63	1,764	1,764	1,764	1,764	3,150
18	Four Seasons	43	1,204	1,204	1,204	1,204	2,150
19	Chestnut Ridge	154	4,312	4,312	4,312	4,312	7,700
20	Pintail Pointe	38	1,064	1,064	1,064	1,064	1,900
21	Planters Woods	100	2,800	2,800	2,800	2,800	5,000
22	Paradise Ridge	40	1,120	1,120	1,120	1,120	2,000
23	Lakeshore Village	352	9,856	9,856	9,856	9,856	17,600
24	Hunters Ridge	65	1,820	1,820	1,820	1,820	3,250
25	Wynnwood I & II	182	5,096	5,096	5,096	5,096	9,100
26	Country Lake	37	1,036	1,036	1,036	1,036	1,850
27	Riverview Estates	165	4,620	4,620	4,620	4,620	8,250
28	Woodfield	226	6,328	6,328	6,328	6,328	11,300
29	Pickering Pointe	48	1,344	1,344	1,344	1,344	2,400
30	Hidden Creek	68	1,904	1,904	1,904	1,904	3,400
31	First Tenth	15	420	420	420	420	750
32	Fox Hollow	59	1,652	1,652	1,652	1,652	2,950
33	West Shore I & II	80	2,240	2,240	2,240	2,240	4,000
34	The Orchards I & II	199	5,572	5,572	5,572	5,572	9,950
35	Quail Landing	86	2,408	2,408	2,408	2,408	4,300
36	Knotts Landing	126	3,528	3,528	3,528	3,528	6,300
37	Quails Nest	90	5,040	2,520	2,520	2,520	4,500
38	Brenford Station II	67	1,876	1,876	1,876	1,876	3,350

Residential		# of Billed Units Estimated for FY 26	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Amended FY 2025	Adopted FY 2026
#	Name						
39	Champions Club at Jonat	326	-	14,018	9,128	9,128	16,300
40	Forty Nine Pines	115	-	-	4,945	4,945	5,750
41	Parkers Run	214	-	9,202	5,992	5,992	10,700
42	Ashland	152	-	4,256	4,256	4,256	7,600
43	Village Of Eastridge	189	-	8,127	5,292	5,292	9,450
44	Moores Meadow Phase 4	26	-	-	1,118	1,118	1,300
45	Harrison Knoll	57	-	-	2,451	2,451	2,850
46	Jockey Hollow	210	-	-	5,880	5,880	10,500
47	Massey's Mill	60	-	-	-	-	3,000
49	School House Village	40	-	-	-	-	2,000
	Sub-Total- Residential	5,296	111,916	144,999	148,458	148,458	264,800

Commercial		# of Billed Units Estimated for FY 26	Actual FY 2023	Actual FY 2024	Amended FY 2025	Amended FY 2025	Adopted FY 2026
#	Name						
WC18	Four Seasons	4	1,657	1,657	1,642	1,642	2,958
	Sub-Total- Commercial	9,741	1,657	1,657	1,642	1,642	2,958