

INTRODUCED BY: Commissioner Terry L. Pepper
INTRODUCTION DATE: May 13, 2025
PUBLIC HEARING DATE: May 27, 2025
PUBLIC HEARING TIME: 7 P.M.
ADOPTION DATE: May 27, 2025
EFFECTIVE DATE: July 1, 2025

ORDINANCE 25-11

An Ordinance adopting the budget of Kent County, Delaware, for the fiscal year beginning July 1, 2025.

WHEREAS, The Kent County Levy Court Commissioners have diligently reviewed actual revenues and expenses for FY 25 and projected revenues and expenses for FY 26, and

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

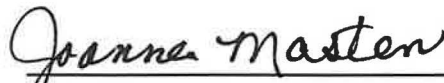
NOW, THEREFORE, THE LEVY COURT OF KENT COUNTY, DELAWARE, HEREBY ORDAINS:

Section 1. The Kent County Levy Court Fiscal Year 2026 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

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

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

**ADOPTED BY THE LEVY COURT
OF KENT COUNTY, DELAWARE**



PRESIDENT, KENT COUNTY LEVY COURT
THIS 25th DAY OF MAY, 2025

ATTEST:


CLERK OF THE PEACE

SYNOPSIS

This Ordinance adopts The Kent County Levy Court Fiscal Year 2026 Budget, for the fiscal year beginning on July 1, 2025, and ending June 30, 2026.

**Kent County Levy Court
Budget Ordinance - FY 2026**

**Section 1. The Statement Of Anticipated General Fund Revenues for the
Fiscal Year ending June 30, 2026, is as follows:**

<u>General Fund Revenue</u>	<u>FY 2026</u>
<u>Taxes</u>	
Real Property - County	\$ 14,990,000
Real Property - Library	\$ 319,000
Real Property - Suburban Parks	\$ 15,600
Realty Transfer Tax	\$ 8,200,000
Telephone Tax (911 surcharge)	\$ 270,000
Penalties and Interest	\$ 105,000
Total Taxes	<u>\$ 23,899,600</u>
<u>Grants</u>	
Federal Grants	
Emergency Management Planning Grant	\$ 175,000
Federal Grant IT Related	\$ 389,000
ARPA Grant	\$ 314,600
State Grants	
LEPC State Grant	\$ 76,800
Library Standards Grant	\$ 270,725
Paramedic Grant	\$ 3,249,980
Total Grants	<u>\$ 4,476,105</u>

General Fund Revenues (Continued)**FY 2026****Charges for Services****General Government Services**

Building Entrance ID Fees	\$	400
No-Photo ID Fees	\$	6,000
Room Rental Fees - Admin Bldg	\$	500
Information Technology Fees	\$	2,000
Technology Fees - Deeds	\$	100,000
Return Check Fees	\$	2,000
Manufactured Housing Letter Fees	\$	15,000
Assessment Office Fees	\$	300
Monition-related fees	\$	155,000

Community Services

Recreation Fees - General	\$	130,000
Recreation Fees - Rec Center	\$	265,000
Recreation Program Misc Fees	\$	250
Rec Center Rental Fees	\$	3,000
Rec Center CAM Fees	\$	32,000
Parks Special Programs Fees'	\$	-
Parks Rental Fees	\$	3,000
Library Fines	\$	1,600
Misc Library Fees	\$	4,400

Planning Services

Inspection & Enforcement (I&E) Fees	\$	1,400,000
Code Enforcement Fines	\$	1,000
I&E Lien Admin Fees	\$	5,000
Grass Cutting Reimbursement	\$	30,000
Housing Demolition Reimbursement	\$	45,000
Manufactured Home Demo Reimburse	\$	11,000
Planning Application Fees	\$	90,000
Zoning Application Fees	\$	19,000

General Fund Revenues (Continued)**FY 2026****Planning Services (Continued)**

Misc Planning Fees	\$	700
HOA Admin Fees	\$	8,100
Street Addressing Fees	\$	17,000
GIS Fees	\$	200

Public Safety Services

Special Events Fees	\$	38,100
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Row Offices

Clerk of Peace - Marriage License/Ceremony	\$	100,000
Recorder of Deeds Fees	\$	3,460,000
Register of Wills Fees	\$	1,025,000
Sheriff's Office Fees	\$	819,100

Total Charges for Services	\$	7,789,650
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Other Revenues

Rental Income	\$	40,800
Payment in Lieu of Taxes	\$	8,000
Interest Income	\$	3,300,000
Miscellaneous Revenue	\$	51,000

Total Other Revenue	\$	3,399,800
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Other Financing Sources

Appropriated (Drawdown) Reserves	\$	4,063,720
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Total Other Financing Sources	\$	4,063,720
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Total Revenues

\$	43,628,875
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Section 2. The Statement Of Anticipated General Fund Expenditures for the Fiscal Year ending June 30, 2026, is as follows:

General Fund Expenditures

FY 2026

Administration

Administration	\$ 2,170,640
Economic Development	70,950
Information Technology	2,620,940
Human Resources	815,040
Facilities Management	1,345,100
Legal Services	120,000

Total Administration

\$ 7,142,670

Finance

Finance Administration	\$ 570,430
Accounting Services	1,629,120
Tax Division	1,562,950
Assessment Division	2,166,100

Total Finance

\$ 5,928,600

Community Services

Community Services Administration	\$ 432,630
Library Services	\$ 907,350
Library Standards Grant (Offset)	\$ 272,010
Recreation	\$ 1,912,250
Parks	\$ 1,295,180
Suburban Parks	\$ 15,600

Total Community Services

\$ 4,835,020

General Fund Expenditures (Continued)**FY 2026****Planning**

Planning Administration	\$	643,880
Geographic Information Systems	\$	813,930
Inspections & Enforcement	\$	2,853,740
Land Use (formerly Planning)	\$	2,001,050

Total Planning	\$	6,312,600
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Public Safety

Public Safety Administration	\$	126,060
Emergency Communications	\$	4,696,510
Mobile Command Center	\$	42,400
Emergency Medical Services (EMS)	\$	9,997,010
EMS Special Events & Non-reimburse costs	\$	1,105,940
Emergency Management (EMPG)	\$	394,290
Emergency Management (LEPC)	\$	93,710

Total Public Safety	\$	16,455,920
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Row Offices

Clerk of the Peace	\$	390,930
Recorder of Deeds	\$	979,150
Register of Wills	\$	818,250
Sheriff's Office	\$	1,051,370

Total Row Offices	\$	3,239,700
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Special Grants & Programs

Open Space Preservation	\$	100,000
Dog Control Support	\$	787,030
Volunteer Fire Companies	\$	1,315,000
Community Service Grants	\$	430,000

Total Special Grants & Programs	\$	2,632,030
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General Fund Expenditures (Continued)**FY 2026****Other Expenditures**

Building Security	\$	120,000
Debt Service	\$	540,000
Interest Expense	\$	204,120
Benefits to Retirees	\$	70,000
Contingency	\$	1,000,000

Total Other Expenditures	\$	1,934,120
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Operating Transfers Out

Transfer to CDBG	\$	613,475
Transfer to Capital Projects Fund	\$	3,925,800

Total Transfers Out	\$	4,539,275
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Sub Total Expenditures

\$	53,019,935
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Less: Indirect cost allocation:	\$	9,391,060
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Total Expenditures

\$	43,628,875
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Section 3. The Statement Of Anticipated General Government Capital Projects Fund Revenue and Expenditures for Fiscal Year ending June 30, 2026 is as follows:

<u>Capital Projects Revenue & Other Financing Sources</u>	<u>FY 2026</u>
Grants	\$ 1,000,000
Community Transportation Fund (CTF)	\$ 300,000
Transfer from Real Estate Transfer Tax	\$ 2,445,000
Transfers from General Fund	\$ 1,480,800
Total Revenues	\$ 5,225,800

<u>Capital Projects Expenditures</u>	<u>FY 2026</u>
Information Technology	
Department Upgrades	\$ 100,000
Network Switch & Firewall Replacement (Virtual Machine Server Farm Replacement)	\$ 105,000
Future Capital Outlays	\$ 10,000
Network Intrusion Disaster Recovery	\$ 10,000
A/V Replacement Fund	\$ 60,000
ERP	\$ 100,000
Total Information Technology	\$ 385,000

Facilities Management	
Surveillance Upgrade	\$ 150,000
Security Enhancement	\$ 150,000
County Complex Roof Repair	\$ 500,000
Fountain Renovation	\$ 30,000
Complex Lighting Controls Replacement	\$ 60,000
EV Charging Stations	\$ 30,000
New ADA Employee Entrance	\$ 21,700
Vehicle Replacement	\$ 70,000
UTV w/ snow removal	\$ 25,000
HVAC Upgrade - Complex	\$ 264,100

Total Facilities Management	\$ 1,300,800
<u>Capital Project Expenditures Continued</u>	<u>FY 2026</u>
Administration	
Community Project Assistance Fund (Policy 30)	\$ 50,000
Emergency Relief Fund	\$ 10,000
Total Administration	\$ 60,000
Economic Development	
Land Acquisition	\$ 100,000
Strategic Planning Grant	\$ 50,000
Total Economic Development	\$ 150,000
Community Services	
Picadilly Playground Replacement	\$ 15,000
Rec Center Expansion-Plans, Specs, & Engineering	\$ 500,000
Rec Center Parking Lot Expansion (CTF Funding)	\$ 300,000
Total Community Services	\$ 815,000
Planning Services	
(2) Pickup Trucks	\$ 70,000
Total Planning Services	\$ 70,000
Public Safety	
EMS vehicle purchase & conversion	\$ 190,000
Portable Radio Replacement	\$ 70,000
Gator Replacements	\$ 30,000
Gear Bag Replacement	\$ 50,000
HQ Building Generator	\$ 75,000
Public Sfety Building Renovation	\$ 1,000,000
EMS Station Building Renovations	\$ 30,000
Energy Lane EMS Building	\$ 1,000,000
Total Public Safety	\$ 2,445,000

Total Expenditures

\$ 5,225,800

Section 4. The Statement Of Anticipated Sewer Fund Revenues and Expenses for the Fiscal Year ending June 30, 2026, is as follows:

<u>Revenues & Other Financing</u>		<u>FY 2026</u>
Operating Revenues		
User Fees	\$	26,302,800
Permits & Review Fees	\$	266,500
Rent	\$	129,600
Other Revenue	\$	442,000
Non-Operating Revenues		
Interest	\$	900,000
Misc Revenues	\$	50,900
Other Financing Sources		
Transfers	\$	852,600
Drawdown of Retained Earnings	\$	1,151,470
<u>Total Revenues & Other Financing</u>	\$	<u>30,095,870</u>
<u>Expenditures & Debt Service</u>		<u>FY 2026</u>
Operating Expenses		
Engineering	\$	3,371,540
Enviromental Programs	\$	491,730
WWF: Administration	\$	1,620,180
Operations & Biosolids	\$	10,329,490
Maintenance	\$	6,764,230
Non-Operating Expenses		
Capital Expenses	\$	2,105,000
Debt Service	\$	4,383,700
Contingency	\$	1,030,000
<u>Total Expenses & Debt Service</u>	\$	<u>30,095,870</u>

**Section 5. The Statement Of Anticipated Sewer Fund Capital Projects
Revenues and Expenses for the Fiscal Year ending
June 30, 2026, is as follows:**

Revenues & Other Financing		FY 2026
Transfer from Sewer Fund Operating	\$	1,355,000
Working Capital Reserve	\$	50,000
State of DE Revolving Fund Loan	\$	600,000
Federal Grant	\$	150,000
Main System Capital Improvement Fees	\$	695,000
District Expansion Fees	\$	250,000
Total Revenues	\$	3,100,000
Expenses		FY 2026
Treatment Plant Upgrades		
Land Acquisition & Permitting to extend effluent flow limitations beyond stream discharge	\$	400,000
Elevated water tower inspection and painting	\$	60,000
Wastewater Treatment process evaluation	\$	100,000
UV Unit Replacement	\$	150,000
Conveyance System Expansion & Upgrades		
Route 13 30"diameter forcemain relocation	\$	500,000
Hickory Ridge (Garrisons Lake %)		
Forcemain Ext	\$	250,000
Murderkill River main transmission 36" crossing replacement	\$	200,000
Sanitary Sewer Districts		
Hedgerow Hollow Mobile Home Park	\$	100,000

Sewer Fund Capital Project Expenses (Continued)**FY 2026****Pump Station Upgrades**

Wetwell Improvements (PS 1A)	\$	264,000
Bearing & seal replacements (PS3)	\$	40,000
Small pump replacement (PS4)	\$	75,000
Pump motor replacement (PS4)	\$	30,000
Pumps for pump stations	\$	75,000
Update controls & monitoring at various pump stations	\$	25,000
Pump station upgrades-wetwell capacity, submersible pumps and valve vault (PS20)	\$	326,000

Equipment & Software Projects

Pumper truck	\$	280,000
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Special Projects

Pump station capacity evaluation (PS1, PS3, PS4 & PS7)	\$	75,000
Elevation surveys for risk assessment (PS6A, PS13, PS14 & PS18A)	\$	50,000
Security Upgrade	\$	100,000

Total Expenses	\$	3,100,000
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**Section 6. The Statement Of Anticipated CDBG Revenues and Expenditures
for the Fiscal Year ending June 30, 2026, is as follows:**

Special Revenue Funds (Community Development Block Grant)

<u>Revenues & Other Financing Sources</u>	<u>FY2026</u>
Grants (CDBG)	\$ 1,089,075
Transfers from General Fund	\$ 613,475
Total Revenues	\$ 1,702,550
Expenditures	
Grant Expenditures (CDBG)	\$ 1,089,075
County Match	\$ 613,475
Total Expenditures	\$ 1,702,550

**Section 7. The Statement Of Anticipated AeroPark Revenues and
Expenditures for the Fiscal Year ending June 30, 2026,
is as follows:**

<u>Revenues & Other Financing Sources</u>	<u>FY2026</u>
Interest Income	\$ 7,000
Total Revenues	\$ 7,000
<u>Expenditures</u>	
Economic Development	\$ 7,000
Total Expenditures	\$ 7,000

Section 8. The Statement Of Anticipated Landfill Fund Revenues and Expenses for the Fiscal Year ending June 30, 2026, is as follows:

Landfill Fund Revenues & Expenses

Revenues & Other Financing

	FY2026
Interest	\$ 14,000
Contribution from HLCC	\$ 3,000
Total Revenues	\$ 17,000

Expenses

Legal & Contractual	\$ 8,000
Indirect Costs	\$ 9,000
Total Expenses	\$ 17,000

**Section 9. The Street Light District Rates for Fiscal Year ending
June 30, 2026 shall be:**

Streetlight District Rates

<u>District Number</u>	<u>District Name</u>	<u># of Customers</u>	<u>FY 2026 Unit Rate</u>
1	Briar Park	141	\$ 98.89
2	Kent Acres	135	\$ 17.76
3	Rodney Village	380	\$ 70.22
4	Capitol Park	212	\$ 82.72
6	Richardson Estates	22	\$ 53.73
8	Moores Lake	236	\$ 77.12
9	Old Mill Acres	64	\$ 61.58
10	Northridge	128	\$ 55.34
11	Brookdale	61	\$ 104.60
13	Windswept	57	\$ 105.15
14	Star Hill	173	\$ 63.84
20	Generals Greene	97	\$ 50.97
21	Burwood	31	\$ 134.23
22	Sheffield Farms	121	\$ 93.80
23	Kentbourne	52	\$ 139.38
24	Eagles Nest	99	\$ 70.72
25	Old Mill Manor	77	\$ 81.54
26	Pennwood	141	\$ 80.24
27	Hidden Acres	95	\$ 143.09
28	Brighton/Windy Way	53	\$ 47.95
39	Brookfield	166	\$ 121.13
41	Stonegate	180	\$ 116.85
42	John Char	56	\$ 138.40
44	Wild Quail	185	\$ 38.00
48	Sandy Hills	175	\$ 97.65
49	Pleasant Woods	19	\$ 50.96
51	Normansmead	60	\$ 50.71
54	Winding Ridge	46	\$ 50.10
55	Kentwood	284	\$ 38.33

Streetlight District Rates (Continued)

<u>District Number</u>	<u>District Name</u>	<u># of Customers</u>	<u>FY 2026 Unit Rate</u>
56	Riverview Estates	167	\$ 42.48
57	Jonathans Landing	206	\$ 38.79
58	Misty Pines	56	\$ 171.00
59	South Glen	27	\$ 50.03
60	Summerfield Village	18	\$ 99.05
61	Carlisle Village IV	63	\$ 42.54
62	Canterville	39	\$ 41.45
63	Church Creek	135	\$ 101.74
64	Meadow Ridge	30	\$ 59.03
66	Magnolia Meadows	67	\$ 52.41
67	Moore's Meadows	127	\$ 127.10
68	The Orchards	198	\$ 139.24
71	Oaknoll	69	\$ 52.40
72	Fields of Magnolia	51	\$ 123.61
73	Pleasant Hill	89	\$ 119.61
74	Chimney Hills	221	\$ 50.16
75	Dykes	236	\$ 105.78
76	Crystal Creek	18	\$ 66.49
77	Meadowbrook Acres	182	\$ 38.74
78	Village of Wild Quail	84	\$ 58.07
79	Hunters Ridge	65	\$ 56.83
80	Maplehurst	13	\$ 73.60
81	Doe Run	31	\$ 134.26
83	Cardinal Hill	65	\$ 61.59
84	Rolling Meadows	85	\$ 50.16
85	Village Drive	16	\$ 51.54
86	Twelve Oaks	42	\$ 146.26
87	Carlisle Village I, II, III	173	\$ 42.83
88	Planters Woods	100	\$ 51.80
89	GL West/Fairway Circle	27	\$ 60.61
90	Traybern	43	\$ 129.58
92	Wynn Wood	182	\$ 139.55
93	Mt Vernon	76	\$ 103.81

Streetlight District Rates (Continued)

<u>District Number</u>	<u>District Name</u>	<u># of Customers</u>	<u>FY 2026 Unit Rate</u>
94	Jackson Ridge	52	\$ 121.55
95	Planters Run	80	\$ 75.89
96	Pleasant Valley	40	\$ 61.01
97	Stag Crossing	42	\$ 51.93
98	Fernwood	73	\$ 95.66
99	Burtonwood Village	96	\$ 51.97
100	Chestnut Ridge	36	\$ 54.93
101	Lakeshore Village	459	\$ 48.15
102	Pheasant Pointe	61	\$ 50.63
103	Brenford Station	217	\$ 42.96
104	Rockland Hills	82	\$ 50.36
105	Green/High	102	\$ 105.15
106	Grand Oaks	95	\$ 80.72
107	Rockland West	45	\$ 55.05
108	Derbywood	34	\$ 127.02
109	Otter Run	53	\$ 56.41
110	Twin Willows	158	\$ 47.98
111	Grandview Meadows	53	\$ 143.01
112	Quail Landing	86	\$ 122.34
113	Riverside	83	\$ 134.40
114	Wicksfield	202	\$ 66.80
115	Stonewater Creek	37	\$ 67.52
118	Weatherstone Crossing	199	\$ 104.65
120	Chestnut Ridge, Section 2	56	\$ 53.36
121	Pine Ridge	91	\$ 43.67
122	Heritage Trace	265	\$ 45.40
123	Providence Hills	29	\$ 55.58
124	Stone Ridge	81	\$ 82.10
126	Country Field	60	\$ 144.34
127	Pinehurst Village	187	\$ 43.61
128	Laureltowne	120	\$ 35.53
129	Point Landing	156	\$ 33.13
130	Harmony Hill	31	\$ 73.85

Streetlight District Rates (Continued)

<u>District Number</u>	<u>District Name</u>	<u># of Customers</u>	<u>FY 2026 Unit Rate</u>
131	The First Tenth	15	\$ 94.82
132	Estates at Wild Quail	95	\$ 176.22
133	Longacre Village	236	\$ 105.20
134	Whitetail Run	155	\$ 104.63
135	Brenford Woods	110	\$ 31.93
136	Hampton Hills	76	\$ 218.64
137	Jockey Hollow	210	\$ 39.10
138	Satterfield	294	\$ 73.88
139	Spring Meadow	246	\$ 27.32
140	Meadows at Chestnut Ridge	118	\$ 36.75
141	Townsend Fields	105	\$ 47.55
142	Masseys Mill	60	\$ 47.83
143	Olde Field Village	135	\$ 35.28
144	Breeders Crown Farm	63	\$ 99.46
145	Courseys Point	209	\$ 35.83
146	Garrison Circle	29	\$ 40.44
147	Reserve at Chestnut Ridge	464	\$ 51.71
149	Timber Mills	86	\$ 35.91
150	Pintail Pointe	38	\$ 119.39
151	Champions Club @ Jonathar	325	\$ 38.53
152	Roesville Estates	74	\$ 43.71
153	Barrett Farms	70	\$ 123.57
156	Mount Friendship	30	\$ 61.55
157	Village of Eastridge	189	\$ 65.60
158	Willowwood	494	\$ 36.22
161	Hazel Farm	203	\$ 182.31
163	Pickering Pointe	48	\$ 36.78
164	Quails Nest	103	\$ 79.67
165	Hunters Run	40	\$ 208.47
166	Lynnwood Village	42	\$ 117.52
167	Dogwood Meadows	102	\$ 41.37
168	Dickinson Creek	67	\$ 72.66
169	Village of Nobles Pond	458	\$ 97.91

Streetlight District Rates (Continued)

<u>District Number</u>	<u>District Name</u>	<u># of Customers</u>	<u>FY 2026 Unit Rate</u>
170	East Bay Point	38	\$ 169.50
171	Woodfield	226	\$ 54.12
172	Ponds at Willow Grove	92	\$ 78.19
173	Robin Hill	18	\$ 64.24
175	Fox Hollow	59	\$ 38.50
176	Victoria Meadows	17	\$ 123.51
177	Green Hill Farm Estates	90	\$ 95.46
178	Alexanders Village	48	\$ 38.55
179	Derby Shores	17	\$ 136.27
180	Hidden Brook	151	\$ 43.51
181	Forty Nine Pines	114	\$ 38.82
182	Danfield Estates	19	\$ 111.90
183	Fork Landing West	98	\$ 52.68
185	Estates of Verona Woods	148	\$ 19.08
186	Loganberry	153	\$ 53.40
187	Auburn Meadows	53	\$ 61.58
188	Big Oak	49	\$ 41.45

Section 10. The Statement Of Anticipated Street Light Fund Revenues and Expenses for the Fiscal Year ending June 30, 2026, is as follows:

**There are currently 145 Active Street Light Districts
Serving 16,387 customers**

<u>Revenues</u>		FY 26
	User Fees	\$ 1,171,300
	Total Revenues	\$ 1,171,300
<u>Expenses</u>		
	Insurance	\$ 300
	Indirect Costs	\$ 58,400
	Administrative Services	\$ 158,700
	Office Supplies	\$ 200
	Legal & Contractual Services	\$ 500
	Utilities	\$ 100
	Vehicle Expenses	\$ 2,000
	Capital Expenses	\$ 1,000
	Electrical Company Charges	\$ 950,100
	Total Expenses	\$ 1,171,300

**Section 11. The Trash Fund District Rates for Fiscal Year ending
June 30, 2026 shall be:**

Trash Fund District Rates

Trash Fund Rates	FY2026	
	FY 2026	# of Customers
Trash Districts with Yard Waste	\$ 390.00	13,215
Trash Districts without Yard Waste	\$ 357.50	4,991
		18,206

District #	District Name	# of Customers	<u>Yard</u> Waste N=No	FY 2026
				Unit Rate
1	Briar Park	141		\$390.00
2	Kent Acres	139		\$390.00
3	Rodney Village	395		\$390.00
4	Capitol Park	207		\$390.00
5	Taylor Estates	52		\$390.00
6	Richardson Estates	37		\$390.00
7	Woodland Beach	59	N	\$357.50
8	Moore's Lake	565		\$390.00
9	Old Mill Acres	195		\$390.00
10	Northridge	124		\$390.00
11	Brookdale Heights	60		\$390.00
12	S. Dover Manor	315		\$390.00
14	Star Hill	255		\$390.00
15	Woodbury	62	N	\$357.50
16	Richardson Circle	96	N	\$357.50
17	Hillside/Orchard Acres	136	N	\$357.50
18	Felton Heights	86		\$390.00
19	Royal Grant	222		\$390.00
20	General's Greene	96		\$390.00
24	Eagles Nest	103		\$390.00
25	Old Mill Manor	87		\$390.00
27	Hidden Acres	95		\$390.00
28	Brighton Pl/Windy Way	54		\$390.00

Trash Fund District Rates Continued

<u>District #</u>	<u>District Name</u>	<u># of Customers</u>	<u>Yard Waste N=No</u>	<u>FY 2026 Unit Rate</u>
29	Hickory Dale	208		\$390.00
30	Cypress Gardens	114		\$390.00
31	DuPont Manor	72		\$390.00
32	Garrisons Lake I	86		\$390.00
33	Lakewind	74	N	\$357.50
34	Woodshaven	147		\$390.00
35	Hazelwood	41		\$390.00
36	Hunter's Point	86		\$390.00
37	Artis Drive	62	N	\$357.50
38	North Magnolia	260		\$390.00
39	Brookfield	158		\$390.00
40	Baker's Choice	56		\$390.00
41	Stonegate	180		\$390.00
43	Green Briar	32		\$390.00
44	Wild Quail	180		\$390.00
45	Messina Hills	49		\$390.00
46	S. Camden	155		\$390.00
47	Persimmon Lane	57	N	\$357.50
48	Sandy Hills	176		\$390.00
49	Pleasant Woods	27	N	\$357.50
50	West Magnolia	50	N	\$357.50
51	Normansmeade	59		\$390.00
52	Foxhall/Courtside	34	N	\$357.50
53	Winmill	33		\$390.00
54	Winding Ridge	46		\$390.00
56	Riverview Estates	232		\$390.00
57	Jonathans Landing	204		\$390.00
58	Misty Pines	64		\$390.00
61	Carlisle Village IV	63		\$390.00
63	Church Creek	135		\$390.00
64	Meadow Ridge	30		\$390.00
65	Beaver Runne II	72		\$390.00

66	Magnolia Meadows	71		\$390.00
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Trash Fund District Rates Continued

<u>District #</u>	<u>District Name</u>	<u># of</u> <u>Customers</u>	<u>Yard</u> <u>Waste</u>	<u>FY 2026</u> <u>Unit Rate</u>
			<u>N=No</u>	
67	Moores Meadows	147		\$390.00
68	The Orchards	197		\$390.00
69	Bowers Beach	117		\$390.00
70	Bailey's Subdivision	42	N	\$357.50
71	Oaknoll	69		\$390.00
72	Fields of Magnolia	51		\$390.00
73	Pleasant Hill Farms	97		\$390.00
74	Chimney Hills	221		\$390.00
78	Village of Wild Quail	79		\$390.00
79	Hunters Ridge	65		\$390.00
81	Doe Run	31	N	\$357.50
82	St. Jones Commons	145		\$390.00
83	Cardinal Hill	70		\$390.00
84	Rolling Meadows	85		\$390.00
86	Twelve Oaks	42		\$390.00
88	Planter's Woods	100		\$390.00
90	Traybern	43		\$390.00
91	Frederica West	56	N	\$357.50
92	Wynn Wood	182		\$390.00
93	Mount Vernon Ests.	80	N	\$357.50
94	Jackson's Ridge	52	N	\$357.50
95	Planters Run	80	N	\$357.50
96	Pleasant Valley	40	N	\$357.50
97	Stag Crossing	44	N	\$357.50
98	Fernwood	73	N	\$357.50
99	Burtonwood Village	96		\$390.00
100	Chestnut Ridge	92	N	\$357.50
101	Lakeshore Village	460		\$390.00
102	Pheasant Pointe II	61		\$390.00
103	Brenford Station	214		\$390.00
104	Rockland Hills	83		\$390.00

106	Grand Oaks	95	\$390.00
107	Rockland West	45	\$390.00

Trash Fund District Rates Continued

<u>District #</u>	<u>District Name</u>	<u># of</u> <u>Customers</u>	<u>Yard</u> <u>Waste</u> <u>N=No</u>	<u>FY 2026</u> <u>Unit Rate</u>
109	Otter Run	53	N	\$357.50
110	Twin Willows	153		\$390.00
111	Grandview Meadows	56	N	\$357.50
112	Quail Landing	86		\$390.00
113	Riverside	83		\$390.00
114	Wicksfield	201		\$390.00
115	Stonewater Creek	36	N	\$357.50
116	Wolf Creek	35	N	\$357.50
117	Irish Hill	105		\$390.00
118	Weatherstone Crossing	188		\$390.00
122	Heritage Trace	261		\$390.00
123	Providence Hills	28		\$390.00
124	Stone Ridge	81		\$390.00
126	Country Fields	60		\$390.00
127	Pinehurst Village	173		\$390.00
128	Laureltown	118		\$390.00
129	Point Landing	156		\$390.00
130	Harmony Hill	31	N	\$357.50
132	Estates at Wild Quail	78	N	\$357.50
133	Longacre Village	234	N	\$357.50
135	Brenford Woods	110		\$390.00
136	Hampton Hills	76		\$390.00
137	Jockey Hollow	210		\$390.00
138	Satterfield	267	N	\$357.50
139	Spring Meadow	245	N	\$357.50
140	Meadows at Chestnut Ridge	118		\$390.00
141	Townsend Fields	99	N	\$357.50
142	Massey's Mill	59		\$390.00
143	Olde Field Village	135	N	\$357.50
144	Breeders Crown Farms	63		\$390.00

145	Coursey's Pointe	200		\$390.00
147	Reserve at Chestnut Ridge	463		\$390.00
149	Timber Mill	86	N	\$357.50

Trash Fund District Rates Continued

<u>District #</u>	<u>District Name</u>	<u># of</u> <u>Customers</u>	<u>Yard</u> <u>Waste</u> <u>N=No</u>	<u>FY 2026</u> <u>Unit Rate</u>
150	Pintail Point	38		\$390.00
151	Champions Club	326	N	\$357.50
152	Roesville	56		\$390.00
153	Barrett Farm	69	N	\$357.50
155	Deer Meadows	42		\$390.00
156	Mount Friendship	22		\$390.00
157	Village of Eastridge	180	N	\$357.50
158	Willowwood	487	N	\$357.50
159	Plymouth Place	85	N	\$357.50
161	Hazel Farms	201	N	\$357.50
163	Pickering Pointe	48		\$390.00
164	Quail's Nest	101		\$390.00
165	Hunters Run	40	N	\$357.50
166	Lynnwood Village	42	N	\$357.50
167	Dogwood Meadows	99	N	\$357.50
168	Dickinson Creek	67	N	\$357.50
169	Village of Noble Pond	486	N	\$357.50
170	East Bay Point	38		\$390.00
172	Ponds of Willow Grove	88		\$390.00
173	Robin Hill	18		\$390.00
177	Green Hill Farms	88		\$390.00
178	Alexanders Village	48		\$390.00
180	Hidden Brook	159		\$390.00
181	Forty Nine Pines	114		\$390.00
183	Fork Landing West	126		\$390.00
184	Cattail Creek	9		\$390.00
185	Ests. Of Verona Woods	128	N	\$357.50
186	Loganberry	153		\$390.00
187	Auburn Meadows	113	N	\$357.50

188	Big Oak	46		\$390.00
189	Hatteras Hills	66	N	\$357.50
190	Magnolia Estates	28		\$390.00

Section 12. The Statement Of Anticipated Trash Fund Revenues and Expenses for the Fiscal Year ending June 30, 2026, is as follows:

There are currently 154 Active Trash Fund Districts

Serving 18,206 Customers

Revenues

	FY 26
User Fees	\$ 6,938,200
Total Revenues	\$ 6,938,200

Expenses

Insurance	\$ 700
Indirect Costs	\$ 58,400
Administrative Services	\$ 176,100
Office Supplies	\$ 700
Furniture & Equipment	\$ 364,100
Legal & Contractual Services	\$ 800
Operating Supplies	\$ 500
Utilities	\$ 500
Vehicle Expenses	\$ 8,000
Misc	\$ 100
Trash contractor fees	\$ 6,328,300
Total Expenses	\$ 6,938,200

**Section 13. The Statement Of Anticipated Stormwater Management
Revenues and Expenses for the Fiscal Year ending
June 30, 2026, is as follows:**

SWMD Billing Rates:

Residential	\$50/unit
Commercial	\$60/unit

Stormwater Management Fund Revenues & Expenses

Revenues

	FY 2026
User Fees	\$ 267,860
Total Revenues	\$ 267,860

Expenses

Contractual Services	\$ 267,860
Total Expenses	\$ 267,860

Section 14. The Budget Narrative for the Fiscal Year Ending June 30, 2026, is as follows:

Fiscal Year 2026 Budget Narrative

1. Whenever a supplemental or program request is submitted to Levy Court during the current budget year and exceeds \$1,000, a fiscal note explaining how the request will impact the adopted budget and how it will be funded in the future must be included.
2. Department heads may redistribute monies within their respective budgets from one minor code to another within the 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, 2025, shall be used as the rate for reimbursement for the first six months of the County's 2026 fiscal year and the GSA rate in effect as of

Section 14. The Budget Narrative for the Fiscal Year Ending June 30, 2026, is as follows:

January 1, 2026, shall be used as the rate for reimbursement for the last six months of the fiscal year.

10. Effective January 1, 2024, the approved legal fee for Levy Court-appointed County Attorneys is \$245/hour.
11. Kent County was awarded funding under the American Rescue Plan Act (ARPA). The funding is reflected under the Special Revenue Grant section.
12. 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.
13. 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.
14. 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 from 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.
15. The successor collective bargaining agreement, approved on June 14, 2022, by the members of the AFSCME Council 81, Local 781, which represents non-supervisory paramedics, and Levy Court, provides that the members will receive the same pay/salary increases under the same conditions given to other County employees (1% increase if the other County employees receive no increase.) In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period from July 1, 2020, until June 20, 2025. Any pay/salary increase which may be required under the specific terms of the agreement shall not be in addition to any pay/salary increase provided to the 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.
16. 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

Section 14. The Budget Narrative for the Fiscal Year Ending June 30, 2026, is as follows:

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 85 cents 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.

17. Any employee approved for on-call pay for a given week shall receive payment of \$150 for each week assigned. Any non-salaried Emergency Communications Division employee assigned on-call for a given day shall receive payment of \$30, to be available to report for duty during the assigned 24-hour period. If the assigned employee fails to report when called to work or is on scheduled vacation or lengthy FMLA-qualifying absence, the on-call pay will be forfeited. A different rate may apply to members of a collective bargaining unit.
18. Any elected County officers, including members of Levy Court and Row Officers, shall receive an annual salary of \$38,140, 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 Human Resources 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.
19. 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.
20. As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents, participants all 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

Section 14. The Budget Narrative for the Fiscal Year Ending June 30, 2026, is as follows:

- 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 Human Resources 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.
21. 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.
 22. 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 2025. 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.
 23. 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.
 24. 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.
 25. By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated.
 26. 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.

Section 14. The Budget Narrative for the Fiscal Year Ending June 30, 2026, is as follows:

27. Retirees will receive a two percent (2%) cost-of-living adjustment in Fiscal Year 2026.
28. Effective July 1, 2025, 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.
29. 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 should not work more than 25 hours in any work week, except as approved by the Human Resources Director.
30. 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.
31. 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.
32. 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.
33. 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