

INTRODUCED BY: Jeffrey W. Hall  
INTRODUCTION DATE: May 23, 2023  
PUBLIC HEARING DATE: June 13, 2023  
PUBLIC HEARING TIME: 7 P.M.  
ADOPTED DATE: June 13, 2023  
EFFECTIVE DATE: July 1, 2023

ORDINANCE 23-11

An Ordinance adopting the budgets of Kent County, Delaware, for the fiscal year beginning July 1, 2023.

**WHEREAS**, The Kent County Levy Court Commissioners have diligently reviewed actual revenues and expenses for FY 23 and projected revenues and expenses for FY 24, 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 2024 Budget, incorporated herein by this reference, is adopted as the Annual Operating Budget of Kent County, Delaware, for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

**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 13th DAY OF June, 2023

ATTEST:

  
\_\_\_\_\_  
CLERK OF THE PEACE

**SYNOPSIS**

This Ordinance adopts The Kent County Levy Court Fiscal Year 2024 Budgets, for the fiscal year beginning on July 1, 2023, and ending June 30, 2024.



**Section 1.** The Statement of Anticipated **General Fund Revenues** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues:</u>	<u>Amount Year Ending June 30, 2024</u>
<b><u>Taxes</u></b>	
Real Property - County	\$ 14,541,500
Real Property - Library	315,000
Real Property - Suburban Parks	15,400
Realty Transfer Tax	6,000,000
Telephone Tax	270,000
Penalties and Interest	106,000
<b>Total Taxes</b>	<b><u>21,247,900</u></b>
<b><u>Grants</u></b>	
<b>Federal Grants</b>	
Emergency Management Planning Grant	187,100
<b>State Grants</b>	
LEPC State Grant	73,200
Library Standards Grant	229,700
Paramedic Grant	2,453,400
<b>Total Grants</b>	<b><u>2,943,400</u></b>
<b><u>Charges for Services</u></b>	
<b>General Government Services</b>	
Building Entrance ID Fees	400
No-Photo ID Fees	5,000
Room Rental Fees - Admin Building	500
Information Technology Fees	4,000
Technology Fees - Deeds Office	160,000
Return Check Fees	1,800
Manufactured Housing Letter Fees	15,000
Assessment Office Fees	400
Monition Related Fees	115,000
<b>Community Services</b>	
Recreation Fees - General	100,000
Recreation Fees - Rec Center	216,000
Rec Center Rental Fees	4,000
Rec Center CAM Fees	27,500
Parks Special Programs Fees	27,200
Parks Rental Fees	3,200
Library Fines	1,600
Misc Library Fees	4,200

<u>Revenues (continued)</u>	<u>Amount Year Ending June 30, 2024</u>
<b>Planning Services</b>	
Inspections and Enforcement Fees	1,340,000
Code Enforcement Fines	600
I&E Lien Admin Fees	7,000
Grass Cutting Reimbursement	40,000
Housing Demolition Reimbursement	25,000
Manufacture Housing Demo Reimbursement	20,000
Planning Application Fees	78,000
Zoning Application Fees	19,000
Misc Planning Fees	800
HOA Administration Fees	5,100
Stormwater Management Admin Fees	8,200
Street Addressing Fees	15,000
GIS Fees	400
<b>Public Safety Services</b>	
Special Events Fees	28,500
Training Center Fees	2,800
<b>Constitutional Row Offices</b>	
Clerk of Peace - Marriage License & Ceremony	96,000
Recorder of Deeds Fees	3,496,000
Register of Wills Fees	814,000
Sheriff	795,100
<b>Total Charges for Services</b>	<b><u>7,477,300</u></b>
<b><u>Other Revenue</u></b>	
Rental Income	24,200
Payment In Lieu of Taxes	9,000
Employee Pension Withholding	220,000
Interest Income	1,600,000
Miscellaneous Revenue	40,000
<b>Total Other Revenue</b>	<b><u>1,893,200</u></b>
<b><u>Other Financing Sources</u></b>	
Interfund Transfers In	1,650,300
Appropriated Reserve	2,048,900
<b>Total Other Financing Sources</b>	<b><u>3,699,200</u></b>
<b><u>Total Revenues</u></b>	<b><u>\$ 37,261,000</u></b>

**Section 2.** The Statement of Anticipated **General Fund Expenditures** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Expenditures</u>	<u>Amount Year Ending June 30, 2024</u>
<b>General Government</b>	
<b>Administration Department</b>	
Administration	\$ 1,663,700
Economic Development	64,600
Emerging Enterprise Development Center	9,900
Information Technology	2,392,500
Human Resources	748,400
Facilities Management	1,217,800
Legal Services	120,000
<b>Finance Department</b>	
Finance Administration	580,100
Accounting Services	1,556,200
Tax Division	1,299,800
Assessment Division	1,913,200
<b><u>Total General Government</u></b>	<b><u>11,566,200</u></b>
<b>Community Services</b>	
Community Services Administration	385,800
Library Services	827,500
Library Standards Grant	229,700
Recreation	1,684,800
Parks	1,270,900
Suburban Parks	15,300
<b><u>Total Community Services</u></b>	<b><u>4,414,000</u></b>
<b>Planning Services</b>	
Planning Svices Administration	576,300
Geographic Information Systems	685,600
Inspections & Enforcement	2,583,200
Planning Division	1,795,600
<b><u>Total Planning Services</u></b>	<b><u>5,640,700</u></b>
<b>Public Safety</b>	
Public Safety Administration	210,400
Emergency Communications	4,298,300
Mobile Command Center	30,700
Emergency Medical Services	8,556,100
EMS Special Events & Non Reimbursable Costs	1,218,900
Emergency Medical Services-Training Center	2,800

<b><u>Expenditures (Continued)</u></b>	<b>Amount Year Ending June 30, 2024</b>
<b>Public Safety (continued)</b>	
Emergency Management - EMPG	379,800
Emergency Management - LEPC	73,600
<b>Total Public Safety</b>	<b>14,770,600</b>
<b>Constitutional Row Offices</b>	
Clerk Of The Peace	361700
Recorder of Deeds	845700
Register of Wills	693100
Sheriff	960,600
<b>Total Row Offices</b>	<b>2,861,100</b>
<b>Special Grants and Programs</b>	
Opn Space Preservation	200,000
Dog Control Support	685,400
Community Service Grants	1,587,800
<b>Total Special Grants and Programs</b>	<b>2,473,200</b>
<b>Other Expenditures</b>	
Building Security	110,000
Debt Retirement	540,200
Interest Expense	133,400
Benefit to Retirees	67,000
Contingency	500,000
<b>Total Other Expenditures</b>	<b>1,350,600</b>
<b>Other Financing Uses</b>	
Transfers Out	2,576,400
<b>Total Transfer Out</b>	<b>2,576,400</b>
<b>Less: Indirect Cost Allocation</b>	<b>(8,391,800)</b>
<b><u>Total Expenditures</u></b>	<b><u>\$ 37,261,000</u></b>

**Section 3.** The Statement of Anticipated **Sewer Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
<b>Operating Revenues</b>	
User Fees	\$ 20,325,000
Permit & Review Fees	128,000
Rent	95,600
Other Revenue	515,400
<b>Non-Operating Revenue</b>	
Interest	400,000
Miscellaneous Revenues	50,900
<b>Other Financing Sources</b>	
Transfers	852,600
Appropriated Retained Earnings	3,076,500
<b><u>Total Revenues and Other Financing Sources</u></b>	<b><u>\$ 25,444,000</u></b>
 <b><u>Expenses and Debt Service</u></b>	
<b>Operating Expenses</b>	
Administrative Costs	4,826,100
Operations	7,847,300
Maintenance	5,935,900
<b>Non-Operating Expenses</b>	
Capital Expenses	2,035,000
Debt Service	3,799,700
Contingency	1,000,000
<b><u>Total Expenses and Debt Service</u></b>	<b><u>\$ 25,444,000</u></b>

**Section 4. The Statement of Anticipated Capital Projects Revenues and Expenditures** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
Grants	\$ 631,300
Other Financing Sources	
Transfer - ARPA Funds	5,330,000
Transfer - Restricted RETT Funds	915,100
Transfer - General Fund	1,039,800
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<b><u>Total Revenues and Other Financing Sources</u></b>	<b><u>\$ 7,916,200</u></b>

<u>Expenditures</u>	
General Government	
Administration	\$ 286,900
Facilities Management	1,693,400
Community Services	330,500
Planning Services	30,000
Public Safety	2,561,400
Row Offices	27,000
Economic Development	135,000
Special Projects and Programs	2,852,000
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<b><u>Total Capital Projects Expenditures</u></b>	<b><u>\$ 7,916,200</u></b>

**Section 5. The Statement of Anticipated Special Revenue Funds Revenues and Expenditures** for the Fiscal Year ending June 30, 2024, is as follows:

<b>CDBG</b>	
<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
Grants	\$ 817,300
Transfers from General Fund	621,500
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<b><u>Total Revenues and Other Financing Sources</u></b>	<b><u>\$ 1,438,800</u></b>

<u>Expenditures</u>	
Grant Expenditures	\$ 817,300
County Match	621,500
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<b><u>Total Expenses and Debt Service</u></b>	<b><u>\$ 1,438,800</u></b>



**Section 6.** The Statement of Anticipated **AeroPark Revenues and Expenditures** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenue</u>	<u>Amount Year Ending June 30, 2024</u>
Interest Income	\$ 7,000
<b><u>Total Revenue</u></b>	<b><u>\$ 7,000</u></b>
<u>Expenditures</u>	
Economic Development	\$ 7,000
<b><u>Total Expenditures</u></b>	<b><u>\$ 7,000</u></b>

**Section 7.** The Statement of Anticipated **Landfill Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues and Other Financing Sources</u>	<u>Amount Year Ending June 30, 2024</u>
<b>Non-Operating Revenues</b>	
Interest	\$ 14,000
<b>Other Financing Sources</b>	
Contribution from HLCC	3,000
<b><u>Total Revenues and Other Financing Sources</u></b>	<b><u>\$ 17,000</u></b>
<u>Expenses</u>	
<b>Operating Expenses</b>	
Legal & Contractual	\$ 8,000
Indirect Costs	9,000
<b><u>Total Expenses</u></b>	<b><u>\$ 17,000</u></b>

**Section 8.** The **Street Light District Rates** required to be set annually by Levy Court as authorized under Delaware Code Title 9, Chapter 51 are as follows:

<b>Dist.</b>		<b>FY 2024</b>
<b>#</b>	<b>Street Light District Name</b>	<b>Rates</b>
1	Briar Park	106.01
2	Kent Acres	57.58
3	Rodney Village	75.86
4	Capitol Park	88.86
6	Richardson Estates	57.64
8	Moores Lake	83.87
9	Old Mill Acres I	66.47
10	Northridge	65.68
11	Brookdale Heights	108.72
13	Windswept	116.80
14	Star Hill	70.70
20	Generals Greene	53.02
21	Tamarac/Burwood	141.75
22	Sheffield Farms	97.49
23	Kentbourne	145.94
24	Eagles Nest	76.38
25	Old Mill Acres II	88.31
26	Pennwood	86.90
27	Hidden Acres	160.20
28	Windy Way	62.33
39	Brookfield	126.13
41	Stonegate	119.34
42	John-Charlton Estates	146.47
44	Wild Quail (Golf & Country Club)	43.79
48	Sandy Hills	101.64
49	Pleasant Woods	69.52
51	Normansmeade	61.60
54	Winding Ridge	71.52
55	Kentwood	40.82
56	Riverview Estates	56.44
57	Jonathans Landing	54.49
58	Misty Pines	178.10
59	South Glen	67.21
60	Summerfield Village	95.55
61	Carlisle Village IV & Woods	56.00
62	Canterville	53.29
63	Church Creek	108.10
64	Meadow Ridge	80.21
66	Magnolia Meadows	71.27
67	Moores Meadows	133.61
68	The Orchards	150.10
71	Oaknoll	69.80
72	Fields of Magnolia	132.86
73	Pleasant Hill	124.31

## Street Light District Rates (continued)

<b>Dist.</b>		<b>FY 2024</b>
<b>#</b>	<b>Street Light District Name</b>	<b>Rates</b>
74	Chimney Hill	67.52
75	Dykes Branch	110.43
76	Crystal Creek	91.79
77	Meadowbrook Acres	50.16
78	Village at Wild Quail	71.09
79	Hunters Ridge	69.79
80	Maplehurst	103.09
81	Doe Run	142.29
83	Cardinal Hills	74.14
84	Rolling Meadows	67.70
85	Village Drive	71.01
86	Twelve Oaks	159.54
87	Carlisle Village I, II, III	56.98
88	Planters Woods	69.61
89	Garrison Lake West/Fairway	82.40
90	Traybern	134.97
92	Wynn Wood	145.04
93	Mt. Vernon Estates	108.66
94	Jacksons Ridge	128.11
95	Planters Run	79.74
96	Pleasant Valley	82.95
97	Stag Crossing	63.34
98	Fernwood	99.23
99	Burtonwood Village	70.46
100	Chestnut Ridge	74.91
101	Lakeshore Village	64.65
102	Pheasant Pointe II	68.94
103	Brenford Station	57.22
104	Rockland Hills	60.21
105	Greenview/Highview Acres	114.32
106	Grand Oaks	87.45
107	Rockland West	73.93
108	Derbywood	131.54
109	Otter Run	76.85
110	Twin Willows	64.60
111	Grandview Meadows	150.30
112	Quail Landing	128.18
113	Riverside	140.53
114	Wicksfield	79.65
115	Stonewater Creek	93.74
118	Weatherstone Crossing	101.40
120	Chestnut Ridge Sec 2	72.77

**Street Light District Rates (continued)**

<b>Dist.</b>		<b>FY 2024</b>
<b>#</b>	<b>Street Light District Name</b>	<b>Rates</b>
121	Pine Ridge	57.32
122	Heritage Trace	52.40
123	Providence Hill	74.59
124	Stone Ridge	89.22
126	Country Field	150.88
127	Pinehurst Village	59.07
128	Laureltowne	45.56
129	Point Landing	41.00
130	Harmony Hill	78.20
131	The First Tenth	102.96
132	Estates at Wild Quail	220.85
133	Longacre Village	103.21
134	Whitetail Run	87.83
135	Brenford Woods	40.48
136	Hampton Hills	249.86
137	Jockey Hollow	50.55
138	Satterfield	113.23
139	Spring Meadow	31.11
140	Meadows at Chestnut Ridge	47.69
141	Townsend Fields	60.37
142	Massey's Mill	57.21
143	Olde Field Village	42.94
144	Breeders Crown Farm	105.09
145	Courseys Point	39.70
146	Garrison Circle	53.71
147	Rsrv Chestnut Ridge	58.86
149	Timber Mills	46.85
150	Pintail Point	145.51
151	Champions Club Johnathans Landing	47.81
152	Roesville Estates	57.78
153	Barrett Farms	147.05
156	Mount Friendship	75.13
157	Village of Eastridge	81.97
158	Willowwood	44.59
161	Hazel Farm	202.38
163	Pickering Point	47.64
164	Quail's Nest	83.04
165	Hunters Run	219.59
166	Lynnwood Village	123.31
167	Dogwood Meadows	54.67
168	Dickinson Creek	56.49
169	Villages of Nobles Pond	108.05

**Street Light District Rates (continued)**

<b>Dist. #</b>	<b>Street Light District Name</b>	<b>FY 2024 Rates</b>
170	East Bay Point	175.15
171	Wood Field	73.55
172	The Ponds At Willow Grove	155.56
173	Robin Hill	89.67
175	Fox Hollow	50.09
176	Victoria Meadows	129.35
177	Green Hill Farm Estates	102.68
178	Alexander's Village	46.11
179	Derby Shores	138.17
180	Hidden Brook	51.05
181	Forty Nine Pines	50.87
182	Danfield Estates	119.21
183	Fork Landing West	47.74
185	Estates of Verona Woods	67.07
187	Auburn Meadows	79.50

**Section 9.** The Statement of Anticipated **Streetlight Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<b>Revenue</b>	<b>Amount Year Ending June 30, 2024</b>
User Fees	\$ 1,298,900
<b><u>Total Revenue</u></b>	<b><u>\$ 1,298,900</u></b>
<b><u>Expenses</u></b>	
Operational Insurances	\$ 300
Indirect Costs	58,400
Administrative Services	149,600
Office Supplies	200
Legal and Contractual Services	500
Utilities	100
Vehicle Expenses	2,000
Capital Expenses	1,000
Electric Company Charges	1,086,800
<b><u>Total Expenses</u></b>	<b><u>\$ 1,298,900</u></b>

**Section 10.** The **Trash Fund District Rates** required to be set annually by Levy Court as authorized under Delaware Code Title 9, Chapter 47 are as follows:

**Trash Fund Rates:**

There are two uniform trash collection fees that are billed Annually:

Trash Districts with Yard Waste	\$	351.50
Trash Districts without Yard Waste	\$	322.00

**Section 11.** The Statement of Anticipated **Trash Collection Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenue</u>	Amount Year Ending June 30, 2024
User Fees	\$ 5,858,900
<b><u>Total Revenue</u></b>	<b><u>\$ 5,858,900</u></b>
<u>Expenses</u>	
Operational Insurances	\$ 700
Indirect Costs	58,400
Administrative Services	162,300
Office Supplies	700
Furniture and Equipment	340,900
Legal and Contractual Services	500
Operating Supplies	200
Utilities	200
Vehicle Expenses	7,000
Miscellaneous	100
Trash Collection	5,287,900
<b><u>Total Expenses</u></b>	<b><u>\$ 5,858,900</u></b>

**Section 12.** The Statement of Anticipated **Stormwater Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues</u>	<u>Amount Year Ending June 30, 2024</u>
<b>Operating Revenue</b>	
User Fees	\$ 134,400
<b>Non-Operating Revenues</b>	
Interest	6,000
<b><u>Total Revenues</u></b>	<b><u>\$ 140,400</u></b>
<b><u>Expenses</u></b>	
<b>Operating Expenses</b>	
Administration Fees	\$ 10,300
Maintenance	86,500
Capital Expenditures	43,600
<b><u>Total Expenses</u></b>	<b><u>\$ 140,400</u></b>

**Section 13.** The Statement of Anticipated **Medical Trust Fund Revenues and Expenses** for the Fiscal Year ending June 30, 2024, is as follows:

<u>Revenues</u>	<u>Amount Year Ending June 30, 2024</u>
<b>Operating Revenue</b>	
Employer Contributions	\$ 8,055,000
Employee Contributions	924,600
Other Revenue	61,000
<b>Non-Operating Revenues</b>	
Interest	24,600
<b><u>Total Revenues</u></b>	<b><u>\$ 9,065,200</u></b>
<b><u>Expenses</u></b>	
<b>Operating Expenses</b>	
Medical Insurance Premiums	\$ 8,760,600
Medical Claims	280,100
Trustee Fee and Wire Charges	24,500
<b><u>Total Expenses</u></b>	<b><u>\$ 9,065,200</u></b>

**Section 14. Fiscal Year 2024 Kent County Levy Court Budget Narrative** is as described below:

- 1) Whenever a supplemental or program request is submitted to Levy Court during the current budget year and exceeds \$1,000, a fiscal note explaining how the request will impact the adopted budget and how it will be funded in the future must be included.
- 2) Department heads may redistribute monies within their respective budgets from one minor code to another within the 100-190 or 200-250 or 300-900 groups without approval of the County Administrator. Transfers are permitted between the specified groups of up to 10 percent per annum of the group total with the written approval of the County Administrator.
- 3) No funds in minor codes 375-390 may be encumbered for equipment unless said purchase was detailed in the departments' approved budget request. An exception request may be submitted to the County Administrator for approval. The exception request must give details regarding the need for the requested alternative.
- 4) The County Administrator may approve intra-fund transfers of up to 5 percent per annum. Budget amendments exceeding these conditions shall be referred to Levy Court.

The required forms are available on the County computer system (V: drive) or from the Finance Department and must be properly submitted and entered into the budget software before any funds may be encumbered.

- 5) Financial allocations to other governmental agencies or jurisdictions contained in this budget are subject to separate approval by Levy Court of a written agreement containing the specific obligations of the parties. Such budgeted allocations are subject to adjustment and may not apply to Community Service Grants.
- 6) The County is committed to full compliance with all required provisions of the Patient Protection and Affordable Care Act, Women's Health and Cancer Rights Act of 1988, HIPAA, COBRA, protected health information, Fair Credit & Reporting Act among others and exercises all the legal protections afforded therein. Summaries of Benefits & Coverage and other required notices are located in the Kent County Personnel Office and/or on the Employee Portal page on the Kent County Levy Court website.
- 7) The County is committed to full compliance with all non-discrimination laws and wage and hour laws including the Fair Labor Standards Act and exercises all the legal protections afforded by it.
- 8) Employees shall be ineligible for reimbursement for any meals whenever on official County business or attending a training/educational program lasting no more than one day and located within the State of Delaware, unless said meal is included in the program registration cost. Employees attending such single day programs or meetings outside the State of Delaware shall be eligible for reimbursement of actual meal cost, up to the amounts set by County policy, upon request and submission of actual receipts.



FY2024 Levy Court Budget Narrative (continued)

- 9) Mileage is computed at the prevailing U.S. General Services Administration (GSA) privately owned vehicle mileage reimbursement rate for personal vehicle use on County business, with the primary work site or residence, whichever is closer to the destination, as the starting point. When a County vehicle is available, employees shall use the County vehicle for such County business or receive the lower GSA reimbursement rate. The GSA rate in effect as of July 1, 2023, shall be used as the rate for reimbursement for the first six months of the County's 2024 fiscal year and the GSA rate in effect as of January 1, 2024, shall be used as the rate for reimbursement for the last six months of the fiscal year.
- 10) Effective July 1, 2021, the approved legal fees for Levy Court appointed County Attorneys is \$210/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 Personnel Director. Employees are paid every two weeks on Friday. If the normal payday is a holiday, then payday is on the last workday before holiday. Employees are paid one week in arrears.
- 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 with the exception of 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 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.

FY2024 Levy Court Budget Narrative (continued)

- 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 increases).

In addition, the agreement provides for an annual individual performance award of \$350 to current members achieving perfect attendance or \$250 for achieving near perfect attendance (use of one excused day of sick leave) during the prior calendar year. The contract is in effect for the period of 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 other employees and shall not apply to or adjust the pay grades ranges (minimum or maximum) included in the approved pay classification system, unless or until Levy Court adopts a motion authorizing such application or adjustment.

- 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 position that is normally engaged in shift work and/or is regularly scheduled to work the third shift (no earlier than 12 a.m. and no later than 8 a.m.) shall receive a shift differential of 75 cents per hour for such hours physically worked. Any employee scheduled for a 12-hour, or 14-hour shift shall receive a shift differential of 85 cents per hour for hours physically worked during the second shift (between 6 p.m. or 7 p.m. and 7 a.m. or 8 a.m.) No shift differential is paid when an employee is absent from work. A different rate and a different schedule may apply to members of a collective bargaining unit.
- 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) The elected County officers including members of Levy Court and Row Officers shall receive an annual salary of \$36,518 in addition to other employee benefits payable in such a manner as other Kent County employees. Appointed County officers (Chief Deputy and Deputy Positions) shall be compensated in such manner as prescribed by County policy. Members of Levy Court appointed boards and commissions with approved by-laws providing for compensation shall receive \$150 per meeting but no employee benefits. The chairperson, or in his/her absence the acting chairperson, of each board or commission shall be compensated \$175 per meeting. No board or commission member is permitted to spend more than 10 hours per week in preparation for or performing his/her official duties. After appointment, such member(s) shall promptly submit all employment related forms to the Personnel Office, or such appointment shall be considered voluntary service to the community without compensation. Compensation will generally be paid on a quarterly basis with appropriate documentation of attendance only when the board or commission transacts official business related to its purpose and the meeting is of notable duration.
- 19) As provided in County policy as amended from time to time and applicable plan documents, each full-time employee shall be eligible for coverage under the County's approved health insurance program, dental insurance program, life insurance program(s), long-term disability insurance program and travel accident insurance program. Effective 7/1/2023, employees enrolling in offered health insurance coverage shall pay 7% per month of premium (phantom rate) in advance for individual coverage or as provided in County policy. Employees waiving health insurance coverage shall receive \$100 per month cash back for opting out of the health insurance plan, upon presentation and maintenance of evidence of comparable health insurance coverage provided by some other source. In addition to individual coverage rate, employees may purchase offered health insurance coverage for dependents at established rates, per month in advance or as established by motion of the Levy Court.
- 20) As provided by the Retiree Benefits ordinance as amended from time to time and applicable plan documents participants shall be eligible for coverage under the County's approved health insurance program, dental insurance program and retiree life insurance program. Effective 7/1/2023, 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.

- 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 2024 recommendation of \$4,340,152, based on the annual actuarial valuation report by Milliman, in compliance with GASB 67/68, to the Kent County Employee Pension Fund for Fiscal Year 2024. The budgeted General Fund portion of the Fiscal Year 2024 pension contribution is \$3,366,952 and the budgeted Sewer Fund portion is \$973,200.

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 2024 recommendation of \$2,521,091, based on the biennial actuarial valuation report by The Howard E. Nyhart Company, in compliance with GASB 74/75, to the Kent County Other Post-Employment Benefit Fund for Fiscal Year 2024. The budgeted General Fund contribution for Fiscal Year 2024 is \$1,947,791 and the budgeted Sewer Fund contribution is \$573,300.
- 24) Funding has been included for anticipated career ladder promotions, longevity, other appropriate promotions and stipends or wage rate adjustments per policy, temporary/part-time and executive position employment agreements and approved expenses required to achieve, maintain, or comply with new, enhanced, or additional licensing or certification requirements due to State and/or Federal regulation/law or changes to Position Description. The tenure of employees shall among other things be subject to necessity for the performance of work and the availability of funds.
- 25) By County ordinance, any position that remains vacant for two consecutive fiscal years is considered eliminated. However, the vacant Wastewater Operations Engineer and Engineering Project Manager III positions in the Department of Public Works shall remain effective and funded for Fiscal Year 2024.
- 26) Effective July 1, 2023, all classified and unclassified employees shall receive a three percent (3%) cost-of-living adjustment and the pay ranges contained in the approved pay classification system shall increase to reflect the three percent (3%) 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.
- 27) Retirees will not receive a cost-of-living adjustment in Fiscal Year 2024.

- 28) Effective July 1, 2023, 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 shall not work more than 25 hours in any work week, except as approved by the Personnel Director.
- 30) Funding is included for an ongoing Paramedic Trainee Program for up to eight (8) students as provided by County policy when approved by Levy Court. Three (3) of these positions are funded in the Public Safety Department, Division of Emergency Medical Services and five (5) are funded with the ARPA grant in Public Safety Department Division of Emergency Medical Services – Special Events.
- 31) Funding has been included in the Department of Administration, Information Technology Office for a new Website Administrator, grade 2119. This position is funded with the ARPA grant for three years.
- 32) Effective July 1, 2023, funds have been included to implement the recommendations of the Classification & Compensation Study, completed by Paypoint HR, LLC dated March 17, 2023. The implementation shall be completed in a manner consistent with the report's position salary impact estimates recognizing that position reclassification with step retention is applied differently by the study than the personnel policy. Such implementation shall not diminish the individual employee's eligibility for the approved COLA and a step increase (if eligible).