

**RESOLUTION 2017-09
COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND**

ADOPTION OF FY2017 AMENDED BUDGET

The County Commissioners of Kent County, Maryland do hereby adopt the attached Amended Fiscal Year 2017 Budget on this 17th day of October, 2017.

ATTEST:

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND


Sondra Blackiston, Clerk


William W. Pickrum, President


Ronald H. Fithian, Member


William A. Short, Member

ADOPTED: October 17, 2017

**KENT COUNTY, MARYLAND
FISCAL YEAR 2017 AMENDED BUDGET
GENERAL FUND**

| | <u>Adopted</u> | <u>Fund Balance</u> | <u>Contingency</u> | <u>Additional Revenue</u> | <u>Reclass</u> | <u>Amended</u> |
|-----------------------------------|--------------------------|---------------------------|--------------------|-------------------------------|-----------------|--------------------------|
| <u>REVENUES</u> | | | | | | |
| Real and Personal Property Taxes | 30,477,131 | - | - | - | - | 30,477,131 |
| Income Taxes | 12,386,099 | 443,901 | - | - | - | 12,830,000 |
| Other Local Taxes | 1,998,260 | 262,788 | - | - | - | 2,261,048 |
| Licenses and Permits | 312,170 | - | - | - | - | 312,170 |
| Intergovernmental Local Revenue | 287,868 | - | - | 175 | - | 288,043 |
| Service Charges | 462,562 | - | - | 28,821 | - | 491,383 |
| Fines and Forfeitures | 9,300 | - | - | - | - | 9,300 |
| Miscellaneous | 131,976 | - | - | 30,953 | - | 162,929 |
| Transfers From Other Funds | 9,683 | - | - | - | - | 9,683 |
| Transfers From Fund Balance | 5,134,904 | (2,193,189) | - | - | - | 2,941,715 |
| Total | <u>51,209,953</u> | <u>(1,486,500)</u> | <u>-</u> | <u>59,949</u> | <u>-</u> | <u>49,783,402</u> |
| <u>EXPENDITURES</u> | | | | | | |
| General Government | 6,219,054 | (4,395) | 42,801 | 16,000 | 36,757 | 6,310,217 |
| Public Safety | 9,797,387 | (2,322) | 6,326 | 30,167 | 223 | 9,831,781 |
| Public Works | 4,964,868 | 33,022 | 23,850 | 25,482 | - | 5,047,222 |
| Conservation of Health | 432,459 | - | - | - | - | 432,459 |
| Social Services | 374,696 | - | 21,000 | 175 | - | 395,871 |
| Education | 18,259,130 | - | - | - | - | 18,259,130 |
| Parks, Recreation and Culture | 1,649,266 | - | 23,500 | 2,048 | 4,064 | 1,678,878 |
| Library | 626,098 | - | - | - | - | 626,098 |
| Conservation of Natural Resources | 354,675 | - | - | - | - | 354,675 |
| Housing | - | - | 3,000 | - | - | 3,000 |
| Economic Development | 219,229 | 7,868 | - | - | - | 227,097 |
| Tourism | 406,505 | - | - | 6,000 | - | 412,505 |
| Debt Service | 1,093,553 | - | - | 77 | - | 1,093,630 |
| Intergovernmental | 3,576 | - | - | - | - | 3,576 |
| Miscellaneous | 650,000 | - | (120,477) | - | (1,200) | 528,323 |
| Transfers to Other Funds | 6,159,457 | (1,520,673) | - | (20,000) | (39,844) | 4,578,940 |
| Total | <u>51,209,953</u> | <u>(1,486,500)</u> | <u>-</u> | <u>59,949</u> | <u>-</u> | <u>49,783,402</u> |

Kent County Maryland
Fiscal Year 2017 Amended Budget
Explanation by Category - Fund Balance

| Category | Item | Amount |
|-------------------------|--|---------------------------|
| Income Tax | Distribution % changed in November | (443,901) |
| Other Local Taxes | Recordation Tax | (166,508) |
| | Property Transfer Tax | (96,280) |
| | | <u>(262,788)</u> |
| Transfer to Other Funds | Capital Projects - Nicholson Remediation | (51,456) |
| | Capital Projects - Broadband project | (1,264,385) |
| | Capital Projects - Worton Park parking spaces | (1,500) |
| | Capital Projects - Park entry signs | (800) |
| | Capital Projects - High School Football Field | (139,088) |
| | Capital Projects - Coast Guard Station project | (21,000) |
| | Capital Projects - Library HVAC | (50,761) |
| | Water Wastewater - Loan | 8,317 |
| | | <u>(1,520,673)</u> |
| Public Works | Roads - Transportation Grant | 33,022 |
| General Government | Planning & Zoning - Consultant | (6,281) |
| | Building Maintenance - Collaborative workspace | 1,886 |
| | | <u>(4,395)</u> |
| Public Safety | LOSAP | (2,322) |
| Economic Development | Collaborative Workspace | 7,868 |
| Total | | <u><u>(2,193,189)</u></u> |

**Fiscal Year 2017 Amended Budget
Explanation by Category - Contingency**

| Category | Item | Amount |
|--------------------|---|-----------------------|
| General Government | State's Attorney's Office - desktop scanners | 2,559 |
| | Planning & Zoning - move plotter | 1,795 |
| | Building Maintenance - tower inspections courthouse | 1,900 |
| | Building Maintenance - tower inspections detention center | 1,900 |
| | Building Maintenance - finance office renovations | 10,000 |
| | Commissioner's Office - 2016 ford focus | 16,200 |
| | Information Technology - cutePDF software | 600 |
| | Information Technology - benefits | 4,417 |
| | Human Resources - advertising | 1,430 |
| | Human Resources - review of personnel manual | 2,000 |
| | | <u>42,801</u> |
| Public Safety | Detention Center | 6,326 |
| Public Works | Environmental Operations | 23,850 |
| Social Services | Kent Center | 21,000 |
| Housing | Legal services | 3,000 |
| Parks & Recreation | Administration | 23,500 |
| | | <u><u>120,477</u></u> |

Kent County Maryland
Fiscal Year 2017 Amended Budget
Explanation by Category - Additional Revenue

| Revenue Category | Item | Amount |
|---------------------------|---|---------------|
| Service Charges | Detention Center | 24,210 |
| | Parks & Recreation - Post Prom | (200) |
| | Parks & Recreation - Pool | 3,180 |
| | Parks & Recreation - Concession Stand | 1,631 |
| | | 28,821 |
| Miscellaneous | Interest Income | 24,739 |
| | Donations - Sheriff's Office | 962 |
| | Donations - Parks & Recreation - Post Prom | (4,360) |
| | Insurance Proceeds - Roads | 5,482 |
| | Insurance Proceeds - Sheriff's Office | 1,990 |
| | Insurance Proceeds - Emergency Medical Services | 343 |
| | Insurance Proceeds - Parks & Recreation | 1,797 |
| | | 30,953 |
| Intergovernmental Revenue | Spousal Abuse | 175 |
| Total | | 59,949 |

**Kent County Maryland
Fiscal Year 2017 Amended Budget
Explanation by Category - Reclass**

| Item | Departments | General Gov | Public Safety | Parks & Rec | Misc | Transfers Other Funds |
|----------------------|--|----------------|------------------|----------------|----------------|-----------------------------|
| Mold Remediation | Capital Projects to Building Maintenance | 11,836 | | | | (11,836) |
| Sunshades | Capital Projects to Parks & Recreation | | | 4,064 | | (4,064) |
| 1/2 position | WWS to State's Attorney's Office | 23,944 | | | | (23,944) |
| Advertising | Insurance to Human Resources | 1,200 | | | (1,200) | |
| Background Checks | Personnel to Sheriff | (947) | 947 | | | |
| Inspections | Planning to Building Inspections | (2,146) | 2,146 | | | |
| Technology Equipment | Emergency Medical Services to IT | 2,870 | (2,870) | | | |
| Total | | 36,757 | 223 | 4,064 | (1,200) | (39,844) |