

RESOLUTION 2014-03
COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

The County Commissioners of Kent County, Maryland do hereby adopt the attached Amended Fiscal Year 2014 Budget.

ATTEST:

**COUNTY COMMISSIONERS OF
KENT COUNTY, MARYLAND**


Sondra M. Blackiston, Clerk


Ronald H. Fithian, President

ADOPTED: October 21, 2014

**KENT COUNTY, MARYLAND
FISCAL YEAR 2014 AMENDED BUDGET
GENERAL FUND**

REVENUES

Real and Personal Property Taxes	30,262,063
Income Taxes	13,850,000
Other Local Taxes	1,948,404
Licenses and Permits	267,297
Federal Revenue	-
Federal Payment In Lieu	28,434
State Revenue	264,334
Intergovernmental Local Revenue	65,000
Service Charges	538,536
Fines and Forfeitures	24,250
Miscellaneous	124,174
Proceeds from the Sale of Assets	75,687
Subtotal	<u>47,448,179</u>
Transfers From Other Funds	252,949
Transfers From Fund Balance	-
Subtotal	<u>252,949</u>
Total General Fund Revenues	<u>47,701,128</u>

EXPENDITURES

General Government	
Legislative	414,993
Circuit Court	214,075
Orphans' Court	50,650
State's Attorney's Office	502,574
Election Office	408,970
Dept of Assessment & Taxation	107,302
Independent Accounting and Auditing	38,500
Finance Office	612,840
Legal	28,798
Personnel	262,864
Planning and Zoning	585,319
Information Systems	945,468
General Services	90,080
Building Maintenance	1,195,309
Total General Government	<u>5,457,742</u>
Public Safety	
Law Enforcement	2,781,805
Fire Departments	1,040,054
Corrections	2,636,462
Building Code Inspection	28,575
Board of License Commissioners	69,323
Emergency Management	145,058
Communications Division	868,544
Emergency Medical Services	975,505
Animal Control/Humane Society	275,800
Total Public Safety	<u>8,821,126</u>
Public Works	
Public Works Administration	161,448
Solid Waste	891,437
Highways	2,881,712
Total Public Works	<u>3,934,597</u>

EXPENDITURES (cont)

Conservation of Health	
Health Department	381,497
Mosquito Control	34,784
Total Conservation of Health	<u>416,281</u>
Social Services	
Upper Shore Aging	111,005
Delmarva Community Services	108,244
Department of Social Services	21,416
Other Social Services	70,622
Total Social Services	<u>311,287</u>
Education	
Board of Education-Operating	16,732,210
Board of Education-Pension	464,102
Board of Education-Debt Service	1,093,549
Community College	525,008
Total Education	<u>18,814,869</u>
Parks, Recreation and Culture	
Arts Council	7,500
Parks and Recreation	1,377,242
Total Parks, Recreation and Culture	<u>1,384,742</u>
Library	554,018
Conservation of Natural Resources	
Agriculture Extension Service	113,972
Soil Conservation Service	199,536
Other Conservation of Natural Resources	34,933
Total Conservation of Natural Resources	<u>348,441</u>
Tourism & Economic Development	354,991
Debt Service	1,770,735
Intergovernmental	68,022
Miscellaneous	
Insurance/Benefits	33,085
Contingency	37,691
Total Miscellaneous	<u>70,776</u>
Transfers to Other Funds	
Agricultural Preservation Fund	1,680
Open Space-Reforestation	201,444
Circuit Court Law Library	13,000
Grant Funds	6,425
Local Management Board	84,280
War of 1812	7,000
Capital Projects	1,279,766
Water and Wastewater Enterprise Fund	877,554
Total Transfers to Other Funds	<u>2,471,149</u>
Transfer to Fund Balance	2,922,352
Total Expenditures	<u>47,701,128</u>

**KENT COUNTY, MARYLAND
FISCAL YEAR 2014 AMENDED BUDGET
CAPITAL PROJECTS FUNDS**

	<u>Capital Projects</u>	<u>Water & Wastewater Capital Projects</u>	<u>Total</u>
<u>REVENUES</u>			
Intergovernmental Federal Revenue	-	20,601	20,601
Intergovernmental State Revenue	217,561	-	217,561
Service Charges	-	-	-
Miscellaneous	30,000	-	30,000
Proceeds From Sale of Board of Education Building	250,000	-	250,000
Loan Proceeds	-	1,323,644	1,323,644
Subtotal	<u>497,561</u>	<u>1,344,245</u>	<u>1,841,806</u>
Transfer From Fund Balance	-	-	-
Transfers From Other Funds	1,277,321	-	1,277,321
Total Revenues	<u>1,774,882</u>	<u>1,344,245</u>	<u>3,119,127</u>
<u>EXPENDITURES</u>			
Parks & Recreation			
Community Center Athletic Fields (3)	225,747	-	225,747
Worton Park Bathroom Renovation	16,600	-	16,600
ADA Pool Lifts (2)	21,814	-	21,814
Total Parks & Recreation	<u>264,161</u>	<u>-</u>	<u>264,161</u>
Education			
Chesapeake College-Center for Allied Health	960,186	-	960,186
Garnett Elementary School	54,300	-	54,300
Total Education	<u>1,014,486</u>	<u>-</u>	<u>1,014,486</u>
Community Development			
Worton Business Park	260,810	-	260,810
Total Community Development	<u>260,810</u>	<u>-</u>	<u>260,810</u>
Public Works			
Georgetown/Galena	-	1,344,245	1,344,245
Total Public Works	<u>-</u>	<u>1,344,245</u>	<u>1,344,245</u>
Transfers			
Transfer to Other Funds	235,425	-	235,425
Transfer to Fund Balance	-	-	-
Total Parks, Recreation and Culture	<u>235,425</u>	<u>-</u>	<u>235,425</u>
Total Expenditures	<u>1,774,882</u>	<u>1,344,245</u>	<u>3,119,127</u>
	-	-	-

**KENT COUNTY, MARYLAND
FISCAL YEAR 2014 AMENDED BUDGET
ENTERPRISE FUNDS**

	<u>Water & Wastewater</u>	<u>Bayside Landing Park</u>	<u>Total</u>
Operating Revenue			
Service Charges - Water	581,851	-	581,851
Service Charges - Sewer	1,406,342	-	1,406,342
Service Charges - Septic	113,066	-	113,066
Service Charges - Pool	-	500	500
Service Charges - Slips	-	40,000	40,000
Other	-	-	-
	<u>2,101,259</u>	<u>40,500</u>	<u>2,141,759</u>
Operating Expenses			
Administration	543,247	-	543,247
Water	387,159	-	387,159
Sewer	1,107,659	-	1,107,659
Septic	52,775	-	52,775
Parks & Recreation	-	20,776	20,776
Public Landings	-	10,300	10,300
	<u>2,090,840</u>	<u>31,076</u>	<u>2,121,916</u>
Operating Income/(Loss)	10,419	9,424	19,843
Non Operating Income			
Other Financing Sources	3,327	8,100	11,427
Interest	(304,087)	-	(304,087)
	<u>(300,760)</u>	<u>8,100</u>	<u>(292,660)</u>
Income/(Loss) Before Depr & Transfer	(290,341)	17,524	(272,817)
Transfer In			
General Fund	746,360	-	746,360
Water & Wastewater Services Capital Fund	-	-	-
	<u>746,360</u>	<u>-</u>	<u>746,360</u>
Transfer Out			
General Fund	-	(17,524)	(17,524)
Income/(Loss) Before Depreciation	456,019	-	456,019
Depreciation	995,894	8,281	1,004,175
Net Income/(Loss)	<u>(539,875)</u>	<u>(8,281)</u>	<u>(548,156)</u>

**KENT COUNTY, MARYLAND
FISCAL YEAR 2014 AMENDED BUDGET
SPECIAL REVENUE FUNDS**

	<u>Agricultural Preservation</u>	<u>Inmate Welfare</u>	<u>Law Library</u>	<u>Housing Fund</u>	<u>Narcotics Task Force</u>
<u>REVENUES</u>					
Real and Personal Property Taxes	-	-	-	-	-
Income Taxes	-	-	-	-	-
Other Local Taxes	14,000	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Federal Revenue	-	-	-	5,570	-
Intergovernmental State Revenue	-	-	6,900	21,433	11,336
Federal Payments in Lieu of Taxes	-	-	-	-	-
Intergovernmental Local Revenue	-	-	-	-	8,010
Service Charges	-	-	-	-	-
Donations	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	39,500	-	1,630	-
Transfer In From Other Funds	1,680	-	13,000	-	4,216
Subtotal	<u>15,680</u>	<u>39,500</u>	<u>19,900</u>	<u>28,633</u>	<u>23,562</u>
Transfers From Fund Balance	-	-	-	-	4,216
Total Revenues	<u>15,680</u>	<u>39,500</u>	<u>19,900</u>	<u>28,633</u>	<u>27,778</u>
<u>EXPENDITURES</u>					
General Government	-	-	19,900	28,633	-
Public Safety	-	35,500	-	-	27,778
Public Works	-	-	-	-	-
Conservation of Health	-	-	-	-	-
Social Services	-	-	-	-	-
Education	-	-	-	-	-
Parks, Recreation and Culture	-	-	-	-	-
Library	-	-	-	-	-
Conservation of Natural Resources	15,680	-	-	-	-
Economic Development	-	-	-	-	-
Tourism Development	-	-	-	-	-
Debt Service	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
Transfer to Fund Balance	-	4,000	-	-	-
Total Expenditures	<u>15,680</u>	<u>39,500</u>	<u>19,900</u>	<u>28,633</u>	<u>27,778</u>
	-	-	-	-	-

**KENT COUNTY, MARYLAND
FISCAL YEAR 2014 AMENDED BUDGET
SPECIAL REVENUE FUNDS**

	Regional Family Services	Local Management Board	War of 1812	Grants	Total
<u>REVENUES</u>					
Real and Personal Property Taxes	-	-	-	-	-
Income Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	14,000
Licenses and Permits	-	-	-	-	-
Intergovernmental Federal Revenue	-	-	-	2,680,986	2,686,556
Intergovernmental State Revenue	-	492,414	1,839	707,292	1,241,214
Federal Payments in Lieu of Taxes	-	-	-	52,476	52,476
Intergovernmental Local Revenue	-	-	5,000	-	13,010
Service Charges	-	-	-	-	-
Donations	-	-	22,687	-	22,687
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	147	-	41,277
Transfer In From Other Funds	-	84,280	7,000	6,425	116,601
Subtotal	-	<u>576,694</u>	<u>36,673</u>	<u>3,447,179</u>	<u>4,187,821</u>
Transfers From Fund Balance	-	-	-	-	4,216
Total Revenues	-	<u>576,694</u>	<u>36,673</u>	<u>3,447,179</u>	<u>4,192,037</u>
<u>EXPENDITURES</u>					
General Government	-	-	-	2,812,207	2,860,740
Public Safety	-	-	-	506,294	569,572
Public Works	-	-	-	24,648	24,648
Conservation of Health	-	-	-	-	-
Social Services	-	576,694	-	53,737	630,431
Education	-	-	-	-	-
Parks, Recreation and Culture	-	-	-	10,580	10,580
Library	-	-	-	-	-
Conservation of Natural Resources	-	-	-	-	15,680
Economic Development	-	-	-	-	-
Tourism Development	-	-	9,662	39,713	49,375
Debt Service	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
Transfer to Fund Balance	-	-	27,011	-	31,011
Total Expenditures	-	<u>576,694</u>	<u>36,673</u>	<u>3,447,179</u>	<u>4,192,037</u>
	-	-	-	-	-