

**RESOLUTION 2015-10  
COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND**

**ADOPTION OF AMENDED FY2015 BUDGET**

The County Commissioners of Kent County, Maryland do hereby adopt the attached Amended Fiscal Year 2015 Budget on this 20<sup>th</sup> day of October 2015.

**ATTEST:**

**THE COUNTY COMMISSIONERS OF  
KENT COUNTY, MARYLAND**

  
Sondra M. Blackiston, Clerk

  
William W. Pickrum, President

ADOPTED: October 20, 2015

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2015 AMENDED BUDGET  
GENERAL FUND**

**REVENUES**

Real and Personal Property Taxes	30,020,435
Income Taxes	13,000,000
Other Local Taxes	2,055,065
Licenses and Permits	286,775
Federal Revenue	-
Federal Payment In Lieu	28,434
State Revenue	200,545
Intergovernmental Local Revenue	68,000
Service Charges	560,126
Fines and Forfeitures	23,715
Miscellaneous	129,495
Proceeds from the Sale of Assets	23,300
<b>Subtotal</b>	<b><u>46,395,890</u></b>
Transfers From Other Funds	15,044
Transfers From Fund Balance	2,307,875
<b>Subtotal</b>	<b><u>2,322,919</u></b>
<b>Total General Fund Revenues</b>	<b><u>48,718,809</u></b>

**EXPENDITURES**

<b>General Government</b>	
Legislative	448,530
Circuit Court	220,325
Orphans' Court	51,596
State's Attorney's Office	527,980
Election Office	452,044
Dept of Assessment & Taxation	118,285
Independent Accounting and Auditing	36,198
Finance Office	638,466
Legal	17,000
Personnel	337,199
Planning and Zoning	708,219
Information Systems	1,221,148
General Services	73,737
Building Maintenance	1,262,610
<b>Total General Government</b>	<b><u>6,113,337</u></b>
<b>Public Safety</b>	
Law Enforcement	2,877,676
Fire Departments	1,134,212
Corrections	2,855,058
Building Code Inspection	31,215
Board of License Commissioners	67,809
Emergency Management	164,120
Communications Division	996,128
Emergency Medical Services	1,054,620
Animal Control/Humane Society	270,700
<b>Total Public Safety</b>	<b><u>9,451,538</u></b>
<b>Public Works</b>	
Public Works Administration	169,034
Solid Waste	1,017,482
Highways	3,576,795
<b>Total Public Works</b>	<b><u>4,763,311</u></b>

**EXPENDITURES (cont)**

<b>Conservation of Health</b>	
Health Department	394,411
Homeports Community Health Fair	5,000
Mosquito Control	34,784
<b>Total Conservation of Health</b>	<b><u>434,195</u></b>
<b>Social Services</b>	
Upper Shore Aging	110,805
Delmarva Community Services	114,795
Department of Social Services	21,416
Other Social Services	113,922
<b>Total Social Services</b>	<b><u>360,938</u></b>
<b>Education</b>	
Board of Education-Operating	16,763,147
Board of Education-Pension	445,130
Board of Education-Debt Service	1,472,330
Learning Center	2,500
Community College	548,453
<b>Total Education</b>	<b><u>19,231,560</u></b>
<b>Parks, Recreation and Culture</b>	
Parks and Recreation	1,604,713
Arts Council/Museums	15,000
<b>Total Parks, Recreation and Culture</b>	<b><u>1,619,713</u></b>
<b>Library</b>	<b>598,027</b>
<b>Conservation of Natural Resources</b>	
Agriculture Extension Service	119,952
Soil Conservation Service	195,832
Other Conservation of Natural Resources	42,443
<b>Total Conservation of Natural Resources</b>	<b><u>358,227</u></b>
<b>Economic Development</b>	<b>41,879</b>
<b>Tourism</b>	<b>349,865</b>
<b>Debt Service</b>	<b>2,805,157</b>
<b>Intergovernmental</b>	<b>3,576</b>
<b>Miscellaneous</b>	
Insurance/Benefits	202,632
Contingency	90,465
<b>Total Miscellaneous</b>	<b><u>293,097</u></b>
<b>Transfers to Other Funds</b>	
War of 1812	3,000
Circuit Court Law Library	13,000
Grant Funds	-
Local Management Board	90,727
Capital Projects	1,118,412
Water and Wastewater Enterprise Fund	1,016,500
<b>Total Transfers to Other Funds</b>	<b><u>2,241,639</u></b>
<b>Transfer to Contingency</b>	<b>54,750</b>
<b>Transfer to Fund Balance</b>	<b>-</b>
<b>Total Expenditures</b>	<b><u>48,718,809</u></b>

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2015 AMENDED BUDGET  
CAPITAL PROJECTS FUNDS**

	<u>Capital Projects</u>	<u>Water &amp; Wastewater Capital Projects</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
Intergovernmental Federal Revenue	-	10,810	10,810
Intergovernmental State Revenue	338,150	-	338,150
Proceeds From Sale of Board of Education Building	-	-	-
Loan Proceeds	-	1,202,343	1,202,343
<b>Subtotal</b>	<b>338,150</b>	<b>1,213,153</b>	<b>1,551,303</b>
Transfer From Fund Balance	19,742	-	19,742
Transfers From Other Funds	1,121,162	-	1,121,162
<b>Total Revenues</b>	<b>1,479,054</b>	<b>1,213,153</b>	<b>2,692,207</b>
<b><u>EXPENDITURES</u></b>			
<b>Information Technology</b>	<b>20,000</b>	-	<b>20,000</b>
<b>Public Safety</b>	-	-	-
<b>Parks &amp; Recreation</b>			
Millington Pool	77,500	-	77,500
Ball Infields	40,000	-	40,000
Worton Park Enhancements	25,000	-	25,000
Platform Tennis Courts	66,000	-	66,000
Athletic/Pop Warner Fields	20,000	-	20,000
Toal Park Playground	40,000	-	40,000
Turner's Creek Pavilion Rehabilitation	50,000	-	50,000
<b>Total Parks &amp; Recreation</b>	<b>318,500</b>	-	<b>318,500</b>
<b>Education</b>			
Kent County Board of Education-roof repair/replacement (2)	853,206	-	853,206
Chesapeake College-Center for Allied Health	64,500	-	64,500
<b>Total Education</b>	<b>917,706</b>	-	<b>917,706</b>
<b>Library</b>	<b>93,000</b>	-	<b>93,000</b>
<b>Public Works</b>			
Skinner's Neck Pier Replacement	61,148	-	61,148
Cliff City Pier Replacement	68,700	-	68,700
Georgetown/Galena	-	1,213,153	1,213,153
<b>Total Public Works</b>	<b>129,848</b>	<b>1,213,153</b>	<b>1,343,001</b>
<b>Transfers</b>			
Transfer to Other Funds	-	-	-
Transfer to Fund Balance	-	-	-
<b>Total Parks, Recreation and Culture</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,479,054</b>	<b>1,213,153</b>	<b>2,692,207</b>
	-	-	-

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2015 AMENDED BUDGET  
ENTERPRISE FUNDS**

	<u>Water &amp; Wastewater</u>	<u>Bayside Landing Park</u>	<u>Total</u>
<b>Operating Revenue</b>			
Service Charges - Water	559,039	-	559,039
Service Charges - Sewer	1,354,218	-	1,354,218
Service Charges - Septic	111,948	-	111,948
Service Charges - Pool	-	-	-
Service Charges - Slips	-	53,500	53,500
Other	25,674	-	25,674
	<u>2,050,879</u>	<u>53,500</u>	<u>2,104,379</u>
<b>Operating Expenses</b>			
Administration	608,960	-	608,960
Water	502,743	-	502,743
Sewer	1,281,108	-	1,281,108
Septic	79,646	-	79,646
Parks & Recreation	-	44,500	44,500
Public Landings	-	11,927	11,927
	<u>2,472,457</u>	<u>56,427</u>	<u>2,528,884</u>
<b>Operating Income/(Loss)</b>	(421,578)	(2,927)	(424,505)
<b>Non Operating Income</b>			
Other Financing Sources	744	13,500	14,244
Interest	(302,248)	-	(302,248)
	<u>(301,504)</u>	<u>13,500</u>	<u>(288,004)</u>
<b>Income/(Loss) Before Depr &amp; Transfer</b>	(723,082)	10,573	(712,509)
<b>Transfer In</b>			
General Fund	1,079,310	-	1,079,310
Water & Wastewater Services Capital Fund	-	-	-
	<u>1,079,310</u>	<u>-</u>	<u>1,079,310</u>
<b>Transfer Out</b>			
General Fund	-	(13,617)	(13,617)
<b>Income/(Loss) Before Depreciation</b>	356,228	(3,044)	353,184
Depreciation	1,326,846	9,370	1,336,216
<b>Net Income/(Loss)</b>	<u>(970,618)</u>	<u>(12,414)</u>	<u>(983,032)</u>