

**THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND
BUDGET WORK SESSION
AGENDA**

May 4, 2021

3:00 PM Call to Order/Pledge of Allegiance/Moment of Silence

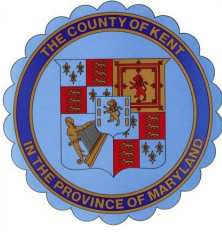
Times are Approximate and Subject to Change

5 Year Capital Plan

Patricia Merritt, Chief Finance Officer, Office of Finance

Other Budgetary Requests as Time Permits

Budget Documents



AGENDA ITEM BRIEFING

Patricia Merritt, Chief Finance Officer, Office of Finance
5/4/2021
Budget Work Session

ATTACHMENTS:

Description

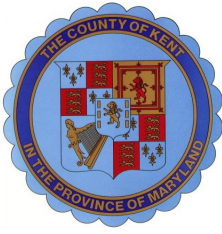
Possible Capital - FY21

Possible Capital Changes

General Fund	Within Existing Budget		With Contingency	
	Amount	Item	Amount	Item
Finance		None		None
IT		None		None
Engineering		None		None
Roads	20,500	Grapple Bucket Case Loader		None
	10,300	Alamo 96 Flail Mower Offset		
Public Landings	350	Grass Trimmer		None
	375	Chainsaw		None
Environmental Operations		None	16,500	Compact Utility Tractor
Building Maintenance		None		None
Sherriff	2,000	Radar Unit		None
Detention Center		None		None
OES		None		None
EMS		None		None
Communications		None		None
Parks & Recreation	18,000	Exercise Equipment		None
	3,500	Pool Furniture		None
Grounds Maintenance		None		None
State's Attorney's Office		None		None
	<u>55,025</u>		<u>16,500</u>	

Other Funds

WWS		None	13,125	Worton Portalogic System
			7,000	Worton Tower Security Fencing
			2,000	Plan Cabinets
			23,000	Zero Turn Mowers (2)
	<u>-</u>		<u>45,125</u>	
Bayside	1,500	Pool Furniture	-	
LMB		None		



AGENDA ITEM BRIEFING

Budget Documents 5/4/2021 Budget Work Session

ATTACHMENTS:

Description

Summary

General Fund - Revenues

			FY22		
	FY21	FY21	Original	INC/(DEC)	
	Projection	Budget	Budget	\$	%
Property Tax	31,857,847	31,878,046	32,192,894	314,848	1.0%
Income Tax	15,000,000	14,250,000	15,000,000	750,000	5.3%
Recordation	1,509,543	1,197,370	1,220,000	22,630	1.9%
Property Transfer	982,524	700,000	786,000	86,000	12.3%
Intergovernmental	732,561	803,639	762,983	(40,656)	-5.1%
Other Taxes	300,000	303,749	304,000	251	0.1%
License & Permits	351,321	358,775	352,337	(6,438)	-1.8%
Service Charges	360,158	577,542	464,003	(113,539)	-19.7%
Lease Proceeds	407,996	368,814	624,404	255,590	69.3%
Other	183,537	203,746	222,027	18,281	9.0%
Total Revenues	51,685,487	50,641,681	51,928,648	1,286,967	2.5%

General Fund - Expenditures

FY22

	FY21 Projection	FY21 Budget	Original Budget	INC/(DEC) \$	%
Board of Education					
Operating	18,559,615	18,559,615	19,023,622	464,007	2.5%
Non Recurring	-	-	-	-	0.0%
Debt Service	867,017	867,017	736,072	(130,945)	-15.1%
	19,426,632	19,426,632	19,759,694	333,062	1.7%
Salaries	11,349,221	11,537,523	12,042,999	505,476	4.4%
Benefits	5,688,173	6,062,550	6,385,651	323,101	5.3%
Capital	1,040,119	1,083,739	2,890,586	1,806,847	166.7%
Leased Capital	407,996	368,814	573,396	204,582	55.5%
County Allocations	3,544,041	3,573,333	3,957,200	383,867	10.7%
Operating	5,681,650	6,153,166	6,545,455	392,289	6.4%
Transfers	3,071,932	2,908,271	3,252,508	344,237	11.8%
Contingency	400,000	800,000	400,000	(400,000)	-50.0%
Debt Service	1,309,965	1,264,397	1,443,383	178,986	14.2%
Total Expenditures	51,919,729	53,178,425	57,250,872	4,072,447	7.7%
Surplus/(Deficit)	(234,242)	(2,536,744)	(5,322,224)	(2,785,480)	109.8%

General Fund Balance

	FY21 Projection	FY21 Budget	FY22 Budget
Fund Balance:			
Beginning	7,980,935	7,980,935	7,746,693
Surplus/(Deficit)	(234,242)	(2,536,744)	(5,322,224)
Ending	7,746,693	5,444,191	2,424,469
	14.9%	10.2%	4.2%
Target Fund Balance (7.5%)	3,893,980	3,988,382	4,293,815
Available Fund Balance	3,852,713	1,455,809	(1,869,346)

General Fund Balance

Non Recurring Budget Items:

Revenues

Fund Balance	3,852,713
Lease Proceeds	624,404

Expenses

Capital Expenditures	(2,890,586)
Leased Capital Expenditures	(573,396)
Capital Projects	(1,443,000)

Surplus / (Shortfall)	<u>(429,865)</u>
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Recurring Budget Items:

Revenues	51,304,244
Difference in Reserve	399,836
Expenditures (Personnel, Operating, Alloc, BOE, Other Transfers)	(52,343,890)
Surplus / (Shortfall)	<u>(1,439,482)</u>