

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

March 30, 2021

8:30 AM Call to Order/Pledge of Allegiance/Moment of Silence

Meeting Announcement

In response to the State of Emergency due to COVID-19, the meeting is open to the public via livestream video:

<https://www.kentcounty.com/commissioners/meeting-live-video>

Audio recordings are archived at

www.kentcounty.com/commissioners/commissioners-audio-archive

General Fund Overview

Patricia Merritt, Chief Finance Officer, Office of Finance

Department Presentations

Circuit Court

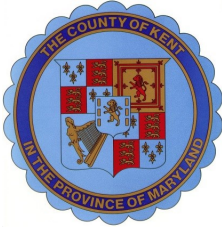
The Honorable Harris P. Murphy

State's Attorney's Office

Bryan DiGregory, State's Attorney

Sheriff's Office

John Price, Sheriff



AGENDA ITEM BRIEFING

Meeting Announcement 3/30/2021 Budget Work Session

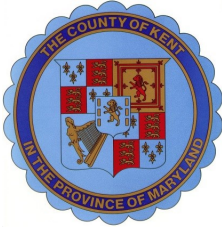
Item Summary:

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AGENDA ITEM BRIEFING

Patricia Merritt, Chief Finance Officer, Office of Finance
3/30/2021
Budget Work Session

ATTACHMENTS:

Description

03.30.21 Budget Overview Public View

Budget Overview

Fiscal Year 2022

General Fund - Revenues

	FY21	FY21	FY22	INC/(DEC)	
	Projection	Budget	Original 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%

Budget Highlights - General Fund Revenues

	<u>Inc/(Dec)</u>
<u>Income Tax</u>	
Anticipates 0% growth over FY21 projection	750,000
<u>Recordation & Property Transfer Taxes</u>	
FY21 Projections up 50%, FY22 based on 3 year average	108,630
<u>Property Tax</u>	
Levy - increase in assessments	588,085
Penalties & Interest - based on recent trends	(170,000)
Other Credits - enterprise & commerce zone	(90,000)
Other	(13,237)
	314,848
<u>Lease Proceeds</u>	
Enterprise Leases	585,222
Computer Aided Dispatch Lease - FY21	(329,632)
	255,590

Budget Highlights - General Fund Revenues

	<u>Inc/(Dec)</u>
<u>Service Charges</u>	
Parks & Recreation - pool & concession stand	(81,690)
Diesel Sales	(25,000)
Other	(6,849)
	<u>(113,539)</u>
<u>Intergovernmental</u>	
Highway Users Revenue	(31,456)
Ambulance Fees	(9,000)
Other	(200)
	<u>(40,656)</u>
<u>Other</u>	
Interest Income, Rental Income, Sale of Assets	12,094
Total	<u><u>1,286,967</u></u>

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	215,747	(651,270)	-75.1%
	19,426,632	19,426,632	19,239,369	(187,263)	-1.0%
 Salaries	11,349,221	11,537,523	12,035,892	498,369	4.3%
Benefits	5,688,173	6,062,550	6,384,339	321,789	5.3%
Capital	709,347	752,547	2,890,586	2,138,039	284.1%
Leased Capital	419,466	368,814	654,659	285,845	77.5%
County Allocations	3,544,041	3,573,333	4,010,764	437,431	12.2%
Operating	5,599,792	6,154,726	6,545,856	391,130	6.4%
Transfers	3,071,932	2,908,271	2,518,742	(389,529)	-13.4%
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	51,518,569	52,848,793	56,123,590	3,274,797	6.2%
 Surplus/(Deficit)	166,918	(2,207,112)	(4,194,942)	(1,987,830)	90.1%

Budget Highlights - General Fund Expenditures

Salaries

New Positions - General Fund (10), WWS (1)	288,960
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Full Time

Grants Manager

Procurement Manager

Pretial Officer

Records Clerk Officer

Dispatcher 1 (2)

Division Chief - WWS

Part Time

Intern

Seasonal Maintenance Worker

Millington Pool Cashier

Reserve Deputy - Courthouse

Position Reclassifications

115,109

3 % Salary Increase

314,530

FY21 Bonus

(84,300)

Turnover

(126,357)

Other

(9,573)

498,369

Budget Highlights - General Fund Expenditures

Benefits

New Positions	166,730
Health Insurance - 1.3% - 2.64% increase	141,386
Pension - 3% increase MSRP, 2% decrease LEOPS	87,647
LOSAP	(60,000)
Other	(13,974)
	321,789

Budget Highlights - General Fund Expenditures

Capital

Public Works

Roads	1,895,600
Public Landings	5,725
Environmenal Operations	69,000
Grounds Maintenance	121,200
Building Maintenance	424,000
	2,515,525

Public Safety

Sheriff's Office	5,600
Detention Center	30,500
Emergency Medical Services	50,500
Communications	34,000
	120,600

Other

Office of Finance	12,911
Information Systems	16,500
Election Office	93,550
Recreation	106,500
Circuit Court	25,000
	254,461

2,890,586

Budget Highlights - General Fund Expenditures

Leased Capital

20 Vehicles

Public Works (8)	310,140
Public Safety (5)	263,919
Parks & Recreation (2)	55,075
Alcohol & Tobacco Inspection (1)	25,525

General Fund	654,659
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Water Wastewater Services (3)	122,648
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Weed Control (1)	41,619
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Total	818,926
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Budget Highlights - General Fund Expenditures

County Allocations

	<u>Inc/(Dec)</u>
Kent Center	147,192
Public Library	96,926
Soil Conservation	60,724
Humane Society	29,200
Delmarva Community Services	26,889
Chesapeake College	26,336
Upper Shore Aging	20,960
Volunteer Fire Companies	16,006
Health Department	10,568
Shock Trauma	10,000
State Department of Assessment & Taxation	(20,000)
All Other Agencies	12,630
	<u>437,431</u>

Budget Highlights - General Fund Expenditures

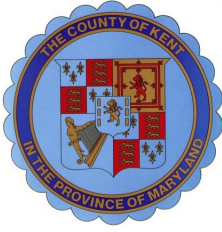
Operating

Inc/(Dec)

Roads	143,954
Building maintenance	53,829
Recreation	46,690
Environmental Operations	42,006
Elections	41,638
Insurance	39,204
Sheriff's Office	26,597
Circuit Court	23,588
Information Systems	21,610
Personnel	20,642
Planning	(73,045)
Economic & Tourism Development	(29,005)
All Other Agencies	33,422
	391,130

Budget Highlights - General Fund Expenditures

	<u>Inc/(Dec)</u>
<u>Transfers to Other Funds</u>	
Water & Wastewater Services	80,661
Local Management Board	32,469
Grant Funds	8,500
Agriculture Land Preservation	(345)
Kent Family Center	(7,305)
Program Open Space	(20,500)
Capital Projects	(483,009)
	<u>(389,529)</u>
<u>Debt Service</u>	
FY2006 Public School Projects Debt	(646,074)
Vehicle Leases	162,977
Other	10,813
	<u>(472,284)</u>

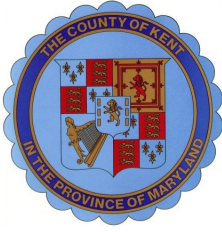


AGENDA ITEM BRIEFING

Circuit Court 3/30/2021 Budget Work Session

Item Summary:

The Honorable Harris P. Murphy



AGENDA ITEM BRIEFING

State's Attorney's Office 3/30/2021 Budget Work Session

Item Summary:

Bryan DiGregory, State's Attorney

ATTACHMENTS:

Description

03.30.21 State's Attorney's Office - Public View

State's Attorney's Office

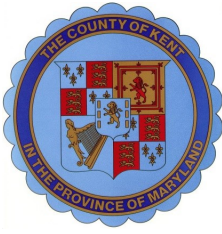
Budget Request

Budget Summary - State's Attorney's Office

	FY21 Projection	FY21 Budget	FY22 Budget	\$ Inc/(Dec)	% Inc/-Dec
Salaries	546,090	555,629	557,334	1,705	0.3%
Benefits	212,670	197,272	215,170	17,898	9.1%
Operating	27,246	32,496	27,246	(5,250)	-16.2%
Capital	135	135	-	(135)	0.0%
Grand Total	786,141	785,532	799,750	14,218	1.8%

Budget Highlights - State's Attorney's Office

	<u>Inc/(Dec)</u>
<u>Personnel</u>	
Reclassification Request	5,154
 <u>Operating</u>	
Software Maintenance - SUCO database management	(5,154)
Other	(96)
	<u>(5,250)</u>



AGENDA ITEM BRIEFING

Sheriff's Office 3/30/2021 Budget Work Session

Item Summary:

John Price, Sheriff

ATTACHMENTS:

Description

03.30.21 Sheriff's Office - Public View

Sheriff's Office

Budget Request

Budget Summary - Sheriff's Office

	<u>FY21 Projection</u>	<u>FY21 Budget</u>	<u>FY22 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/-Dec</u>
Salaries	1,784,808	1,825,604	1,841,914	16,310	0.9%
Benefits	1,201,676	1,220,583	1,202,874	(17,709)	-1.5%
Operating	324,619	392,318	418,915	26,597	6.8%
Capital	100,307	50,658	243,994	193,336	381.6%
Grand Total	<u>3,411,410</u>	<u>3,489,163</u>	<u>3,707,697</u>	<u>218,534</u>	<u>6.3%</u>

Budget Highlights - Sheriff's Office

Personnel

Reserve Deputy - Courthouse

Operating Costs

Vehicle repairs- repair costs increasing to maintain aging fleet	18,100
Training & Travel - academy training & mandated training for tactical team	4,861
Other	3,636
	26,597

Capital

Protective Duty Vests (3)	3,600
Radar Unit - in car unit	2,000
	5,600

Leased Vehicles

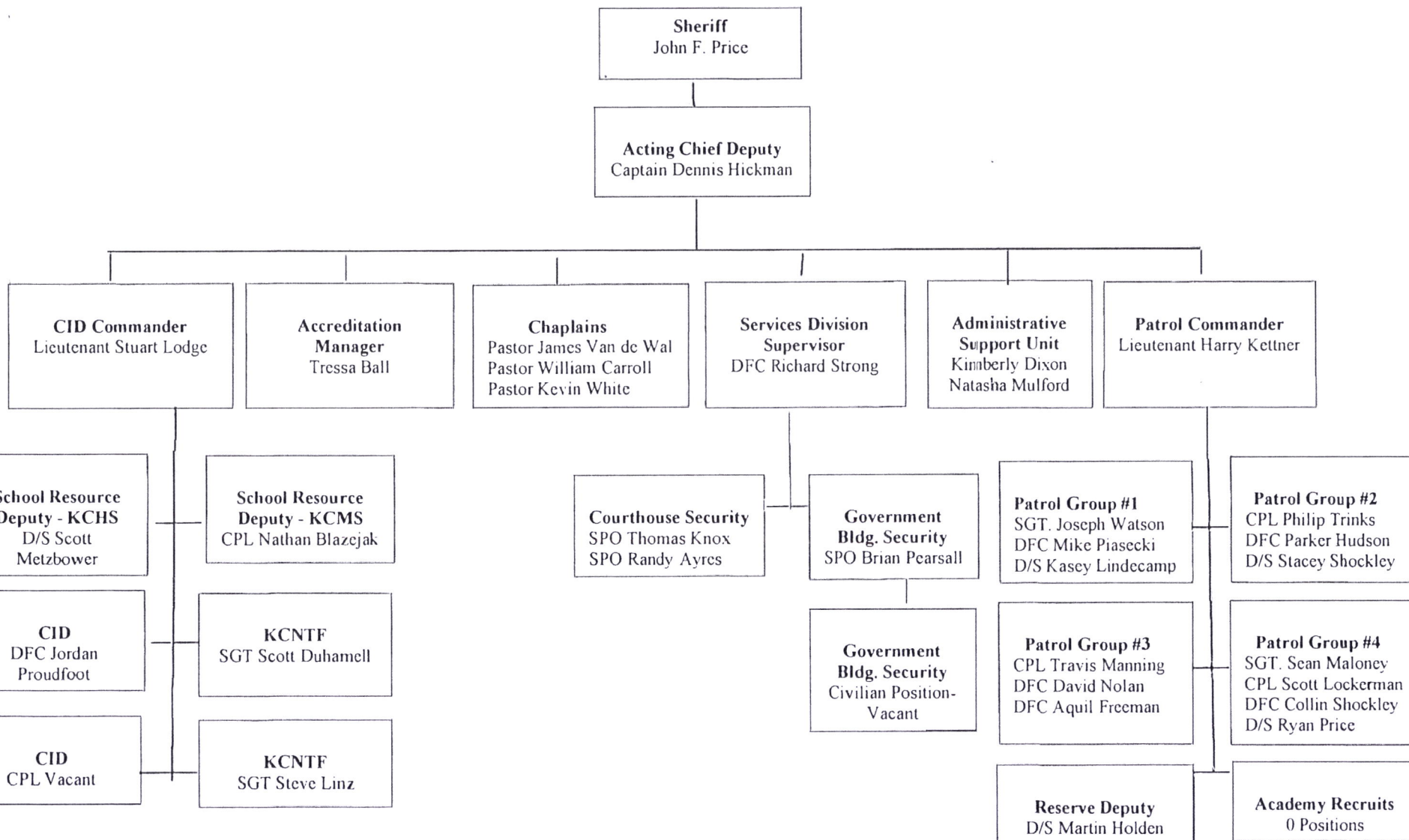
Chevrolet Tahoe (2)	107,040
Equipment for Chevrolet Tahoe (2)	26,600
Ford Interceptor Utility (2)	78,154
Equipment for Interceptor Utility (2)	26,600
	238,394

Potential Legislation

Police Reform Bill

Personnel Detail

Kent County Sheriff's Office
Organizational Chart – January 7, 2021



Approved: _____

John F. Price, Sheriff

Date: _____

1-7-2021

5 Year Capital Plan

5 YEAR CAPITAL PLAN - SHERIFF'S OFFICE

	Projected						
	FY21	FY22	FY23	FY24	FY25	FY26	Total
Capital Expenditures							
Handheld "Scout" radar units	2,800	-	-	-	-	-	2,800
In-car printers	1,000	-	-	-	-	-	1,000
Protective duty vests (6)	4,800	3,600	2,400	2,400	6,000	9,600	28,800
Tablets and accessories (6)	568	-	-	-	-	-	568
Gun safe	380	-	-	-	-	-	380
Printer vehicle kits (2)	925	-	-	-	-	-	925
Additional equipment for Enterprise vehicles*	-	-	39,900	39,900	26,600	26,600	133,000
Raptor in-car radar unit	-	2,000	2,000	1,000	1,000	2,000	8,000
	-	-	-	-	-	-	-
Total Capital Expenditures	10,473	5,600	44,300	43,300	33,600	38,200	175,473
Leased Vehicles							
Ford Interceptor Utility (2)	78,364	-	-	-	-	-	78,364
Additional equipment for Interceptor Utility (2)	11,470	-	-	-	-	-	11,470
Chevrolet Tahoe (2)	-	107,040	-	-	-	-	107,040
Additional equipment for Chevrolet Tahoe (2)	-	26,600	-	-	-	-	26,600
Ford Interceptor Utility (2)	-	78,154	-	-	-	-	78,154
Additional equipment for Interceptor Utility (2)	-	26,600	-	-	-	-	26,600
Total Leased Vehicles	89,834	238,394	-	-	-	-	328,228
Capital Projects							
	-	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	-	-	-
Total Expenditures	100,307	243,994	44,300	43,300	33,600	38,200	503,701