THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND
AGENDA

January 23, 2024

10:00 AM Call to Order/Pledge of Allegiance/Moment of Silence

Meeting Announcements - LEGISLATIVE DAY - Time Is Allotted At The End Of Each Meeting For The Commissioners To Receive Comments From The Public

Recognition

Beth Dunn

Public Notices

Code Home Rule Bill No. 5-2023 Outdoor Retreat In RC, RR, and CR

Adoption Notice

Consent Items

#1 - Regular Session Minutes, January 9, 2024

#2 - Liquor Minutes, January 9, 2024

#3 - Closed Session Minutes, January 9, 2024

#4 - Olde Kent Quilters Guild, Raffle Only, January 24, 2024 - November 19, 2024

#5 - Republicans of Kent, Raffle Only, January 26, 2024

Special Class C Licenses

Galena Volunteer Fire Company, Inc., Beer, Wine, and Liquor, Multiple Event License

County Attorney

Thomas N. Yeager, County Attorney

Legislative Session Protocol

Legislative Session

Jamie Williams, Director, Economic and Tourism Development

First Reading of Code Home Rule Bill No. 1-2024 Property Tax Credit - Commerce Zones

County Attorney

Thomas N. Yeager, County Attorney

Public Hearing Protocol

Public Hearing

Bill Mackey, Director, Planning, Housing, and Zoning

Second Reading of Code Home Rule Bill No. 6-2023 Adaptive Reuse of Existing Structures in AZD, Located on Parcels Under 20 Acres

Appointments

Patricia Merritt, Chief Finance Officer, Office of Finance and Chris Lehman, Engagement Partner, SB and Company

FY2023 Financial Statements and Auditors Report

Departmental Appointments

Pete Landon, Director, Office of Emergency Services, and Barry Byers, Chair, Kent County Police Accountability Board

2023 Police Accountability Board Annual Report

Rosemary Ramsey Granillo, Director Kent County Local Management Board

FY2024 Healthy Families Mid-Shore Home Visiting Contract

Jamie Williams, Director, Economic and Tourism Development

Economic and Tourism Development Commission Appointment Recommendation

Herbert Dennis, Warden, Kent County Detention Center

Incarcerated Person Programs

Herbert Dennis, Warden, Kent County Detention Center

Employee Meals

Human Resources Director

Jim Miller, Director, Human Resources

Staffing Request For Detention Center

Jim Miller, Director, Human Resources

The Maryland Time to Care Act Collaborative

Jim Miller, Director, Human Resources

Senior Staff Employment Contracts

Jim Miller, Director, Human Resources

Public Works - Roads Division, MEO I Vacancy

County Administrator

Kent County Social Services Advisory Board

Request to Appoint Members

County Administrator Report

Shelley Heller, County Administrator

Wastewater Treatment Plant Project Letters

Shelley Heller, County Administrator

Support Letters for Senate Bill 0110 and House Bill 0365

Ashley Albia, Treasury Accountant, Office of Finance

Expenditure Report for FY2024 State Aid for Police Protection (SAPP) Fund

Clay Stamp, County Manager, Talbot County

Annual Transportation Plan for FY2025 Transportation Services

Public Comment/Media Review

Procedures For Public Comment

For Your Information

Lucie Hughes, Director of Communications, Choptank Community Health System

Gary Lasko, Senior Project Manager, Maryland Environmental Service

Notice of Renewal Application

American Rescue Plan Act Funds

American Rescue Plan Act (ARPA) Funds Spend Plan

Contingency Fund

Contingency and Use of Fund Balance Report

Closed Session

Mike Moulds, Director, Public Works

Public Security and Personnel
The meeting was closed under the Annotated Code of Maryland, General Provisions Article § 3-305(b) (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals; and (10) To discuss public security, if the public body determines that public discussion would constitute a risk to the public or to public security, including: (i) the deployment of fire and police services and staff; and (ii) the development and implementation of emergency plans.

Pete Landon, Director, and Logan Quinn, Chief, Emergency Medical Services, Kent County Office of Emergency Services

Public Security and Personnel
The meeting was closed under the Annotated Code of Maryland, General Provisions Article § 3-305(b) (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals; and (10) To discuss public security, if the public body determines that public discussion would constitute a risk to the public or to public security, including: (i) the deployment of fire and police services and staff; and (ii) the development and implementation of emergency plans.

Jim Miller, Director, Human Resources

Personnel
The meeting was closed under the Annotated Code of Maryland, General Provisions Article § 3-305(b) (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals.

(Meetings are conducted in Open Session unless otherwise indicated. All or part of County Commissioners' meetings can be held in closed session under the authority of the MD Open Meetings Law by vote of the Commissioners. Breaks are at the call of the President. Please note that times listed for specific items on the agenda are only estimates, and that the order of agenda items may change as time dictates or allows. Meetings are subject to audio

and video recordings.)

Beth Dunn
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

01.23.24 Beth Dunn Recognition

01.23.24 Beth Dunn Recognition

Certificate of Recognition

This is to certify that

Beth Dunn

is hereby recognized and

the Commissioners of Kent County, Maryland, are delighted to extend our recognition and appreciation for your efforts in caring for the citizens in our County during their time of need and vulnerability. Your unwavering commitment to the well-being and welfare of our community has not gone unnoticed. Your dedication, compassion, and professionalism have significantly contributed to the enhancement of the quality of life for our residents. In times of crisis, your exemplary service has been a beacon of hope, providing comfort and support to those facing challenges and adversity. Your work reflects the true spirit of community service, embodying the values that make Kent County a better place for all. The Commissioners are grateful for your outstanding contributions, and we acknowledge the positive impact your efforts have had on the lives of our citizens. Please accept this Certificate of Appreciation as a token of our gratitude. Your selfless service and commitment to the well-being of our community have not only earned the respect of the Commissioners but have also left an indelible mark on the hearts of those you have served. Thank you for your invaluable contributions to the welfare of Kent County, we look forward to continued collaboration in building a stronger and more resilient community.

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

Ronald H. Fithian, President

Albert H. Nickerson, Member

John F. Price, Member

January 23, 2024

DRAFT

Certificate of Recognition

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Beth Dunn

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the Commissioners of Kent County, Maryland, are delighted to extend our recognition and appreciation for your efforts in caring for the citizens in our County during their time of need and vulnerability. Your unwavering commitment to the well-being and welfare of our community has not gone unnoticed. Your dedication, compassion, and professionalism have significantly contributed to the enhancement of the quality of life for our residents. In times of crisis, your exemplary service has been a beacon of hope, providing comfort and support to those facing challenges and adversity. Your work reflects the true spirit of community service, embodying the values that make Kent County a better place for all. The Commissioners are grateful for your outstanding contributions, and we acknowledge the positive impact your efforts have had on the lives of our citizens. Please accept this Certificate of Appreciation as a token of our gratitude. Your selfless service and commitment to the well-being of our community have not only earned the respect of the Commissioners but have also left an indelible mark on the hearts of those you have served. Thank you for your invaluable contributions to the welfare of Kent County, we look forward to continued collaboration in building a stronger and more resilient community.

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

Ronald H. Fithian, President Albert H. Nickerson, Member John F. Price, Member

January 23, 2024

Code Home Rule Bill No. 5-2023 Outdoor Retreat In RC, RR, and CR
1/23/2024
County Commissioners Meeting

Item Summary:
Adoption Notice

ATTACHMENTS:

Description

CHR Bill No. 5-2023 Outdoor Retreat in RC, RR, and CR, Adoption Notice

Code Home Rule 5-2023 Outdoor Retreats in RC, RR, and CR - Recorded

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

PUBLIC NOTICE

Adoption of Code Home Rule Bill No. 5-2023 Outdoor Retreat in RC, RR, and CR

AN ACT, **AS AMENDED BY INTERLINEATION,** to amend Chapter 222, Zoning, of the Code of Public Local Laws of Kent County, Maryland, also known as the Kent County Land Use Ordinance, in order to add a new land use and to permit said new use in certain districts as a special exception: (1) by adding "14.5 Outdoor Retreat" to Article V. District Regulations, Section 3. Rural Character, §3.3 Special Exceptions; (2) by adding "15.5 Outdoor Retreat" to Article V. District Regulations, Section 4. Rural Residential, §4.3 Special Exceptions; (3) by adding "12.5 Outdoor Retreat" to Article V. District Regulations, Section 6. Community Residential, §6.3 Special Exceptions; (4) by adding "25.5 Outdoor Retreat" to Article VII. Special Exceptions, Section 6 Procedures; (5) by adding specific conditions for said new land use "34.5 Outdoor Retreat" to Article VII. Special Exceptions, Section 7 Special Exceptions; (6) by adding a new definition under "227.5 Outdoor Retreat" to Article XI. Definitions, Section 2. Definitions; and including one non-codified provision.

This legislation was adopted on December 19, 2023, with~~out~~ amendments; and the provisions of this Act shall take effect on December 29, 2023. This bill in its entirety is on file at the Commissioners' Office, 400 High Street, Chestertown, Maryland, Monday through Friday, 8:30 a.m. to 4:30 p.m., and on the County's website at www.kentcounty.com.

By order of:

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

Sondra M. Blackiston, Clerk

PUBLISH: KCN 12/28/23, 1/11/2024, & 1/18/2024

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

October 3, 2023
Legislative Session Day

Legislative Session Day
October 3, 2023

CODE HOME RULE
BILL NO. 5-2023

INTRODUCED BY: Ronald H. Fithian, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT**, AS AMENDED BY INTERLINEATION,** to amend Chapter 222, Zoning, of the Code of Public Local Laws of Kent County, Maryland, also known as the Kent County Land Use Ordinance, in order to add a new land use and to permit said new use in certain districts as a special exception: (1) by adding "14.5 Outdoor Retreat" to Article V. District Regulations, Section 3. Rural Character, §3.3 Special Exceptions; (2) by adding "15.5 Outdoor Retreat" to Article V. District Regulations, Section 4. Rural Residential, §4.3 Special Exceptions; (3) by adding "12.5 Outdoor Retreat" to Article V. District Regulations, Section 6. Community Residential, §6.3 Special Exceptions; (4) by adding "25.5 Outdoor Retreat" to Article VII. Special Exceptions, Section 6 Procedures; (5) by adding specific conditions for said new land use "34.5 Outdoor Retreat" to Article VII. Special Exceptions, Section 7 Special Exceptions; (6) by adding a new definition under "227.5 Outdoor Retreat" to Article XI. Definitions, Section 2. Definitions; and including one non-codified provision.

RECEIVED
CLERK, CIRCUIT COURT
2024 JAN 10 P 12: 1
KENT COUNTY

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND

Ronald H. Fithian, President

INTRODUCED, read the first time, October 3, 2023, ordered posted and public hearing scheduled on November 14, 2023, at 10:00 a.m. / p.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By order of:

Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of the time and place of the hearing and copies having been made available to the public and the press, a public hearing was held on November 14, 2023. Reported favorably with amendments; read the second time and ordered to be considered on December 19, 2023, a legislative session day.

A BILL ENTITLED CHR 5-2023 OUTDOOR RETREATS IN RURAL CHARACTER, RURAL RESIDENTIAL, AND COMMUNITY RESIDENTIAL

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND THAT THE KENT COUNTY LAND USE ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

SECTION 1.

ARTICLE V.
DISTRICT REGULATIONS

SECTION 3. RURAL CHARACTER

. . .

3.3 Special Exceptions

. . .

13. Golf course, public or private
14. More than four horses and mules on land less than 20 acres in size
14.5 OUTDOOR RETREAT
15. Personal wireless facility tower

. . .

SECTION 2.

ARTICLE V.
DISTRICT REGULATIONS

SECTION 4. RURAL RESIDENTIAL

. . .

4.3 Special Exceptions

. . .

13. Golf course, public or private
14. Houses of worship
15. More than four horses and mules on land less than 20 acres in size
15.5 OUTDOOR RETREAT
16. *Private clubs*

. . .

SECTION 3.

ARTICLE V.
DISTRICT REGULATIONS

SECTION 6. COMMUNITY RESIDENTIAL

. . .

6.3 Special Exceptions

. . .

11. Golf course, public or private
12. Houses of worship
12.5 OUTDOOR RETREAT
13. *Private clubs*

. . .

SECTION 4.

ARTICLE VII.
SPECIAL EXCEPTIONS

SECTION 6. PROCEDURES

The application for a special exception shall include a site plan together with such data and information as may be required for a determination of the nature of the proposed use and its effect on the Comprehensive Plan, the neighborhood, and surrounding properties.

The Planning Director may hear and decide the following special exceptions:

1. Accessory storage structures
...

The Planning Commission shall review and send a recommendation to the Board of Appeals on the following special exceptions:

1. Aquaculture
...

24. Outdoor entertainment
25. Outdoor recreation, miniature golf, but not golf courses
25.5 OUTDOOR RETREAT
26. Personal wireless facility tower
...

SECTION 5.

ARTICLE VII.
SPECIAL EXCEPTIONS

SECTION 7. SPECIAL EXCEPTIONS

...

33. Outdoor entertainment in IV and IVCA
34. Outdoor recreation, miniature golf, but not golf courses, in V, IV, and IVCA.

34.5 OUTDOOR RETREAT IN RC, RR, AND CR PROVIDED:

A. THE PROJECT SHALL BE LOCATED ON A PARCEL OF AT LEAST TEN ACRES.
B. THE NUMBER OF GUEST UNITS PROVIDED ON THE SITE IS LIMITED TO FIFTEEN EXCLUDING RESIDENT MANAGEMENT QUARTERS. THERE SHALL BE A MAXIMUM OF TWENTY STRUCTURES, INCLUDING THE GUEST UNITS, ON ANY PERMITTED SITE.
C. DINING SERVICES MAY BE PROVIDED ONLY TO GUESTS.
D. THE SITE HAS ACCESS TO A PUBLIC ROAD. THIS ACCESS MUST BE CAPABLE OF SUPPORTING THE PASSAGE OF EMERGENCY VEHICLES. THE BOARD MAY REQUIRE IMPROVEMENTS TO EXISTING ACCESS ROADS.
E. THERE SHALL BE SUFFICIENT ACREAGE FOR THE PROPOSED USE AND ACTIVITIES.
F. ADEQUATE LANDSCAPING SHALL BE PROVIDED TO SCREEN ALL PARKING AREAS FROM ADJOINING RESIDENTIAL PROPERTIES. LANDSCAPING OR SCREENING PROPOSED SHALL BE SHOWN ON A SITE PLAN AS REQUIRED BY THIS ORDINANCE.
G. THE USE AND OCCUPANCY OF THE GUEST UNITS IS INHERENTLY TRANSIENT AND GUEST OCCUPANCY SHALL BE LIMITED TO TWO WEEKS. ~~THERE SHALL BE A MAXIMUM OCCUPANCY OF TWO ADULT GUESTS, AND TWO ADDITIONAL CHILDREN GUESTS, IN EACH GUEST UNIT.~~
H. ALL NEW ACCESSORY USES AND OUTDOOR RETREAT STRUCTURES SHALL BE SETBACK A MINIMUM OF 100 FEET FROM ANY ADJACENT PROPERTY LINE.
I. THE PLANNING COMMISSION AND BOARD OF APPEALS SHALL PLACE CONDITIONS OR RESTRICTIONS ON EVENTS AS MAY BE APPROPRIATE TO ASSURE THE COMPATIBILITY OF THE USE WITHIN A DISTRICT OR LOCATION.
J. ALL STRUCTURES SHALL MEET ALL APPLICABLE KENT COUNTY CODES, INCLUDING THE BUILDING CODE, AND HEALTH DEPARTMENT REGULATIONS.

35. Personal wireless facility tower in AZD, RCD, RC, CC, C, CCA, EC, and I provided:
...

SECTION 6.

ARTICLE XI.
DEFINITIONS

SECTION 2. DEFINITIONS

…

227. Open Space – Those areas suitable …

227.5 OUTDOOR RETREAT – A LOT, TRACT, OR PARCEL OF LAND CONTAINING UP TO FIFTEEN GUEST UNITS, DESIGNED FOR AND UTILIZED FOR PERIODIC, TRANSIENT OCCUPANCY AND NOT AS A PERMANENT RESIDENCE, AND WHICH MAY CONTAIN OUTDOOR RECREATIONAL ACCOMMODATIONS, DINING FACILITIES FOR GUESTS, AND BATHROOM ACCOMMODATIONS FOR GUESTS.

228. Overbank Flood Protection Volume – The volume controlled by …

…

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

SECTION 7. **BE IT FURTHER ENACTED** by the County Commissioners of Kent County that this Act shall take effect on the 29th day of December, 2023.

Read Third Time December 19, 2023

PASSED this 19th day of December, 2023.

Failed of Passage _____

By order of:

Sondra M. Blackiston

Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND

(SEAL)

COUNTY COMMISSIONERS OF KENT CO. SEAL ADOPTED MAY 18, 1880 MARYLAND

Ronnie Fithian

Ronald H. Fithian, President

_____

Albert H. Nickerson, Member

John F. Price

John F. Price, Member

ORDERED a fair summary thereof or the entire bill shall be published in at least one newspaper of general circulation in the County, not less than three times at weekly intervals within a four-week period.

#1 - Regular Session Minutes, January 9, 2024
1/23/2024
County Commissioners Meeting

ATTACHMENTS:
Description

#2 - Liquor Minutes, January 9, 2024
1/23/2024
County Commissioners Meeting

ATTACHMENTS:
Description

#3 - Closed Session Minutes, January 9, 2024
1/23/2024
County Commissioners Meeting

ATTACHMENTS:
Description

#4 - Olde Kent Quilters Guild, Raffle Only, January 24, 2024 - November 19, 2024
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

Olde Kent Quilters Guild, Raffle Only, January 24, 2024 - November 19, 2024

Permit# 2-2024

MULTIPLE GAMING DEVICE AND RAFFLE PERMIT APPLICATION
Pursuant to the provisions of the Annotated Code of Maryland, Criminal Law §§ 13-1701 to 13-1706.

Name of Organization: Olde Kent Quilters Guild

Address of Organization: c/o Lisa Fields 1201 Goldsboro Rd. Barclay, MD 21607

Telephone: (410) 708-1554

Is the organization formed or located in Kent County?	(Yes)	No
Does the organization serve the residents of Kent County?	(Yes)	No
Is this organization tax exempt under the provisions of the Internal Revenue Code?	Yes	(No)

Tax Exempt Number: _____

Person responsible for complying with permit regulations and requirements:

Name: Lisa Fields

Address: 1201 Goldsboro Rd. Barclay, MD 21607

E-Mail: LMFIELDS61@GMAIL.COM

Telephone: (410) 708-1554

Type of permit sought: (✓) Raffle Only ( ) Combined gaming devices used in a single fund-raising event

Location address of fund-raising affair: Presbyterian Church - 903 Gateway Dr.
First Friday(s) - Farmer's Market (TBD)
Rock Hall Fall Fest, Other events in Kent County.

Are these premises owned, leased, or regularly occupied by the organization named above? Yes (No)
We use the church for monthly meetings.

Date(s) of fund-raising: Beginning upon receipt of permit.

Date and Time of Drawing: Tuesday, November 19, 2024 Begin at: 7:00 pm End at: _____

If you are seeking a permit authorizing only a raffle that is not conducted in combination with other gaming activity, please sign below.

If, however, you are seeking to conduct a fund-raiser using more than one gaming activity in a single event, please complete the following page.

Signature of person completing this application: Lisa Marie Fields January 11, 2024

Please Select One:

( ) Pick Up

(✓) Mail Permit (will be mailed to person responsible)

RECEIVED
JAN 12 2024
By LLT

#5 - Republicans of Kent, Raffle Only, January 26, 2024
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

3-2024 Republicans of Kent, Raffle Only, January 26, 2024

RECEIVED
JAN 17 2024
By JC

Permit# 3-2024-

MULTIPLE GAMING DEVICE AND RAFFLE PERMIT APPLICATION

Pursuant to the provisions of the Annotated Code of Maryland, Criminal Law §§ 13-1701 to 13-1706.

Name of Organization: Republicans of Kent

Address of Organization: P.O. Box 1045, Chestertown MD 21620

Telephone: (_____) N/A

Is the organization formed or located in Kent County? (Yes) No

Does the organization serve the residents of Kent County? (Yes) No

Is this organization tax exempt under the provisions of the Internal Revenue Code? Yes No

Tax Exempt Number: 80-0331391

Person responsible for complying with permit regulations and requirements:

Name: Dawn Sutton

Address: 5802 Watermans Way, Rock Hall MD 21661

E-Mail: gopofkent@gmail.com

Telephone: (443) 642-0403

Type of permit sought: (X) Raffle Only ( ) Combined gaming devices used in a single fund-raising event

Location address of fund-raising affair: Chester River Yacht & Country Club
7738 Quaker Neck Rd
Chestertown MD 21620

Are these premises owned, leased, or regularly occupied by the organization named above? Yes (No)

Date(s) of fund-raising: 1/26/24

Date and Time of Drawing: 1/26/24 Begin at: 6:00 End at: 8:00

If you are seeking a permit authorizing only a raffle that is not conducted in combination with other gaming activity, please sign below.

If, however, you are seeking to conduct a fund-raiser using more than one gaming activity in a single event, please complete the following page.

Signature of person completing this application: Dawn Sutton

Please Select One:

(X) Pick Up

( ) Mail Permit (will be mailed to person responsible)

Pursuant to the provisions of the Annotated Code of Maryland, Criminal Law §§ 13-1701 to 13-1706.

Check the gaming devices to be used at this fund-raising event to award merchandise or cash prizes:

(X) Raffles	( ) Chance books	( ) Paddle Wheels
( ) Wheels of fortune	( ) Card games	( ) Lotteries

( ) Other_____

Will this fund-raiser be managed and operated only by individuals domiciled in Kent County? (Yes) No

If no, please explain circumstances:

_____

_____

_____

_____

Will alcoholic beverages be served or available for purchase at this fund-raising event? (Yes) No

Is the organization a religious organization? Yes (No)

If yes, has it conducted services regularly in Kent County for at least three (3) years? Yes No

Where are services conducted and how often? N/A

_____

_____

What percentage of funds derived from the multiple gaming devices will be spent or donated to:

50 % Civic 50 % Charitable _____ % Educational

Name, address, and telephone number of person completing application:

Dawn Sutton
5802 Watermans Way
Rock Hall MD 21661
(443) 642-0403

Signature of person completing application: _____

Galena Volunteer Fire Company, Inc., Beer, Wine, and Liquor, Multiple Event License
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

4908 Galena Volunteer Fire Company, Inc., Application

4908

FIRE COMPANY APPLICATION FOR A SPECIAL CLASS "C" (MULTIPLE EVENT) LICENSE

Application is made by the undersigned under the provisions of Sections 4-1202, 4-1208, 24-503, 24-1301, 24-1307, 24-1309 and 24-1310 of the Alcoholic Beverage Article, for a Special Class C (Multiple Event) License.

Permit includes: Beer, Wine, and Liquor Sales

We submit and certify to the following information and statements as required.

1. The Fire Department/Company on behalf of which the license is desired:

Galena Volunteer Fire Co. Inc

Address 90 EAST Cross ST, P.O. Box 189 Galena MD. 21635

Select **One** and Initial your choice:

Twelve (12) Events per Year ($200.00) X Initial selection: _____

Twenty-four (24) Events per Year ($400.00) _____ Initial selection: _____

2. This function is operated on Fire Department/Company grounds and is exclusively for the Fire Department/Company.

3. The applicants are citizens of the United States, not less than twenty-one years of age, and have never been convicted of a felony.

4. The applicants have not had a license for the sale of alcoholic beverages revoked.

5. Have the applicants ever been adjudged guilty of violating the laws for the prevention of gambling in the State of Maryland and/or adjudged guilty of violating the laws governing the sale of alcoholic beverages in the State of Maryland or the United States? ____ Yes or X No

6. The applicants will, if granted a license, conform to all laws and regulations relating to the business with respect to which license is desired.

7. The applicants submit herewith a statement duly executed and acknowledged by the owner of the premises in which the business is to be conducted, assenting to the granting of the license applied for, authorizing the Comptroller, his duly authorized deputies, inspectors and clerks, the Board of License Commissioners (if any) for the aforesaid County, its duly authorized agents and employees, and any peace officer of said county, to inspect and search, without warrant, the premises upon which the business is to be conducted, and any and all parts of the premises where said business is to be conducted, at any and all hours.

Please Select One:

( ) Pick Up

(X) Mail Permit (will be mailed to above address)

RECEIVED
DEC 19 2023
By LJC

8. Applicants

(1) Steven Bisbee 31873 Griffith Drive Galena MD 21635

Name Residence

13 Years Pres. 410 708 8019

Length of Residence in Kent Co. Committee Title Phone No. (Signature of Applicant)

STATE OF MARYLAND

This certifies, that on the 8th day of December, 2023, before the subscriber, a Notary of the State of Maryland, personally appeared Steve Bisbee the applicant(s) named in the foregoing application and made oath in the due form of law that the statements therein are true to the best of (his, their) knowledge and belief.

WITNESS my hand and official seal.

Jennifer Manerse (SEAL)

---

(2) Jeff Haley

Name Residence

42 Years V. Pres. 443-205-7749

Length of Residence in Kent Co. Committee Title Phone No. (Signature of Applicant)

STATE OF MARYLAND

This certifies, that on the 8th day of December, 2023, before the subscriber, a Notary of the State of Maryland, personally appeared Jeff Haley the applicant(s) named in the foregoing application and made oath in the due form of law that the statements therein are true to the best of (his, their) knowledge and belief.

WITNESS my hand and official seal.

Jennifer Manerse (SEAL)

---

(3) Ethel K. Duhamell

Name Residence

69 years Treas 443-480-1749 Ethel K Duhamell

Length of Residence in Kent Co. Committee Title Phone No. (Signature of Applicant)

STATE OF MARYLAND

This certifies, that on the 8th day of December, 2023, before the subscriber, a Notary of the State of Maryland, personally appeared Ethel K. Duhamell the applicant(s) named in the foregoing application and made oath in the due form of law that the statements therein are true to the best of (his, their) knowledge and belief.

WITNESS my hand and official seal.

Jennifer Manerse (SEAL)

STATEMENT OF OWNER/ENTITY OF PREMISES REQUIRED IN CONNECTION WITH ALCOHOLIC BEVERAGES LAWS OF MARYLAND

I, WE) HEREBY CERTIFY, That (I am, we are) the owner(s) OR (I, We) have been given authorization by the Entity to act on their behalf of the property named with the submission of this application under the Alcoholic Beverages Laws of Maryland and agrees to the issuance of the license. This statement does hereby authorize a warrantless inspection and search of the premises at any time in any part of the building in which the business is to be conducted by the Comptroller, the Commission, the Board of License Commissioners of Kent County and its authorized agents and employees, or a peace officer of the county or municipality where the business is located.

SIGNATURE OF OWNER: _____ PRINT NAME: _____

SIGNATURE OF OWNER: _____ PRINT NAME: _____

NAME OF ENTITY: Galena Volunteer Fire Company, Inc.

AUTHORIZED AGENT SIGNATURE: Ethel K. Duhamell PRINT NAME: Ethel K. Duhamell

TITLE OF AUTHORIZED AGENT: Treasurer

NOTARY
OWNER/ENTITY OF PREMISES

STATE OF MARYLAND, COUNTY OF Kent:

THIS CERTIFIES, That on the 12th day of December, 2023, before the subscriber, a Notary of the State of Maryland, personally appeared Ethel K. Duhamell and acknowledged the execution of the foregoing statement to be a true act.

WITNESS my hand and official seal.

(SEAL) Jennifer Marcase

Board of License Commissioners
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

SPECIAL CLASS "C" (MULTIPLE EVENT) LICENSE AFFIDAVIT

In applying for this Special Class "C" (Multiple Event) License it is important that you realize the responsibility that goes with the issuance of the license. All persons using this license as authorized under Sections 4-1202, 4-1208, 24-503,24-1301, 24-1307, 24-1309 and 24-1310 of the Alcoholic Beverages Article of the Annotated Code of Maryland are coveredby all the laws regarding the sale and consumption of alcoholic beverages. Special care should be taken to be sure the following edicts are adhered to:

1. All persons must be 21 years of age or older to sell, purchase, or consume an alcoholic beverage.
2. All sales and the consumption of alcohol must stop promptly at 2:00 a.m.
3. No intoxicated person shall be served any alcoholic beverages.
4. No unnecessary noise or disturbance that could be a nuisance to the community shall occur.
5. The person(s) responsible for the function must see that order and decorum are keptat all times.
6. The application must be completed by three committee members; one member must be a Kent County resident.
7. License must be prominently displayed at the location where alcohol is being served. Failure to comply with the laws of the State of Maryland may make the responsible person(s) subject to a fine.

This license may **ONLY** be issued to a Fire Department/Company. This license shall not be transferred or reassigned.

Cost of a Special Class "C" Multiple Event License is: **Twelve (12) Events per Year $200.00 OR Twenty-four (24) Events per Year $400.00** Make checks payable to: **The County Commissioners of Kent County**, along with the completed application.

Name of Fire Department/Company Galena Volunteer Fire Co. Inc.

Address 90 East Cross St. P.O. Box 189, Galena, MD 21635

Name Steve Bisbee (Please Print) Steve Bisbee (Signature)

Phone # 410-648-5050 Date 12-8-23

County Commissioners Office

Date 12/15/23

Thomas N. Yeager, County Attorney
1/23/2024
County Commissioners Meeting

Item Summary:
Legislative Session Protocol

ATTACHMENTS:
Description

Jamie Williams, Director, Economic and Tourism Development
1/23/2024
County Commissioners Meeting

Item Summary:
First Reading of Code Home Rule Bill No. 1-2024 Property Tax Credit - Commerce Zones

ATTACHMENTS:

Description

CHR Bill No. 1-2024 Property Tax Credit Commerce Zones DRAFT Legislation

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

January 23, 2024 **Legislative Session Day**
Legislative Session Day **January 23, 2024**

CODE HOME RULE
BILL No. 1-2024

INTRODUCED BY: Ronald H. Fithian, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 152 Taxation of the Code of Public Laws of Kent County, Maryland. The purpose of this amendment is to define tax credits under this Article as non-transferable Article VIII Property Tax Credit – Commerce Zones.

THE COUNTY COMMISSIONERS OF KENT COUNTY

_____
Ronald H. Fithian, President

INTRODUCED, read first time, January 23, 2024, ordered posted and public hearing scheduled on February 6, 2024, at 6:00 p.m., in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By Order of:

_____
Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of time and place of hearing and copies having been made available to the public and the press, a public hearing was held on February 06, 2024. Reported favorably [with] [without] amendments; read the second time and ordered to be considered on March 5, 2024, a legislative session day.

DRAFT

CAPITALS & BOLD INDICTES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.

A BILL ENTITLED CHR 1-2024 PROPERTY TAX CREDIT - COMMERCE ZONES

SECTION 1. NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND that Chapter 152, Article VIII, is hereby amended §152-35 as follows:

ARTICLE VIII
Property Tax Credit: Commerce Zones

§ 152-33. Definitions; program.

A. Definitions. In this article the following words have the meanings indicated:

COMMERCE ZONE - A priority funding area in Kent County designated by the County Commissioners of Kent County as a commerce zone and adopted by resolution.

NEW, IMPROVED, OR EXPANDED PREMISES - Commercial or industrial real property, including a building or part of a building that has not been previously occupied, where a business entity locates to conduct business.

B. Program. The County Commissioners of Kent County may grant, by law, a property tax credit under this section against the County property tax imposed on or after July 1, 2015, on real property owned by a business entity that meets the requirements specified under this article.

§ 152-34. Qualifications for tax credit.

To qualify for a property tax credit under this section, a business entity shall obtain new, improved, or expanded premises in a commerce zone by:

A. Purchasing newly constructed premises;

B. Constructing new premises;

C. Causing new premises to be constructed; or

D. Improving existing premises for occupation by the business entity.

§ 152-35. Computation **AND EXPIRATION** of tax credit.

If a business entity meets the definitions and requirements under §§ 153-33 and 153-34 of this article, the property tax credit granted under this section shall equal a percentage of the amount of County property tax imposed on the assessment of the new, improved, or expanded premises, as follows:

A. Fifty percent for each of the first five taxable years;

DRAFT

CAPITALS & BOLD INDICTES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.

B. Twenty-five percent in taxable years six and seven;

C. Fifteen percent in taxable years eight through 10; ~~and~~

D. Zero percent for each taxable year thereafter~~.~~ **; AND**

E. A TAX CREDIT GRANTED UNDER THIS ARTICLE ON REAL PROPERTY OWNED BY A BUSINESS ENTITY IS NON-TRANSFERABLE AND SHALL END ON THE DATE THE PROPERTY IS TRANSFERRED TO ANY SUBSEQUENT PROPERTY OWNER. IN THE TAXABLE YEAR IN WHICH THE TRANSFER OCCURS, THE BUSINESS ENTITY SHALL BE GIVEN A CREDIT PRORATED BASED ON THE NUMBER OF MONTHS THE BUSINESS ENTITY OWNED THE PROPERTY.

DRAFT

CAPITALS & BOLD INDICTES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.

SECTION 2. **BE IT FURTHER ENACTED** by the County Commissioners of Kent County that this Act shall take effect on the _____ day of _____, 2024.

Read Third Time _____.

PASSED this _____ day of _____, 2024.

Failed to Pass _____.

By order of:

_____
Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND

(SEAL)

_____
Ronald H. Fithian, President

_____
Albert H. Nickerson, Member

_____
John F. Price, Member

ORDERED a fair summary thereof or the entire bill shall be published in at least one newspaper of general circulation in the County, not less than three times at weekly intervals within a four-week period.

DRAFT

CAPITALS & BOLD INDICTES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.

Thomas N. Yeager, County Attorney
1/23/2024
County Commissioners Meeting

Item Summary:
Public Hearing Protocol

ATTACHMENTS:
Description

Bill Mackey, Director, Planning, Housing, and Zoning
1/23/2024
County Commissioners Meeting

Item Summary:
AN ACT to amend Chapter 222, Zoning, of the Code of Public Local Laws of Kent County, Maryland, also known as the Kent County Land Use Ordinance, in order to add a new land use and to permit said new use in a single district as a special exception: (1) by adding "2.5 Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article V. District Regulations, Section 1. Agricultural Zoning District, §1.3 Special Exceptions; (2) by adding said new land use as "6. Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article VII. Special Exceptions, Section 6. Procedures, un-numbered second paragraph regarding those special exceptions that may be approved by the Planning Director; (3) by adding six specific conditions, indicated as A through E, for said new land use in "3.5 Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article VII. Special Exceptions, Section 7. Special Exceptions; and (4) by including one non-codified provision.

On September 6, 2023, the Kent County Agriculture Advisory Commission reviewed the proposed zoning text amendment in concept and made recommendations to the County Commissioners. A letter from the Agriculture Advisory Commission is attached.

On November 2, 2023, the Kent County Planning Commission held a public hearing, reviewed the proposed applicant-initiated zoning text amendment, and made recommendations to the County Commissioners. A letter from the Planning Commission is attached.

On December 19, 2023, the County Commissioners voted to introduce CHRB 6-2023, in order to schedule the public hearing.

This item is presented for a Public Hearing before the County Commissioners.

ATTACHMENTS:

Description

01.23.24 Testimony Log Public Hearing

CHR Bill No. 6-2023 Adaptive Reuse of Existing Structures in AZD, Located on Parcels Under 20 Acres, Public Hearing Notice

CHR Bill No. 6-2023 Adaptive Reuse of Existing Structures in AZD, Located on Parcels Under 20 Acres, DRAFT Legislation

Letter from the Agriculture Advisory Commission

Letter from the Planning Commission

Application for ZTA by Michael Granger

TESTIMONY LOG

PUBLIC HEARING

January 23, 2024

CODE HOME RULE 6-2023
ADAPTIVE REUSE IN AZD LOCATED ON PARCELS UNDER 20 ACRES

PLEASE SIGN IF YOU WISH TO SPEAK:

NAME (Please Print)

1. _____
2. _____
3. _____
4. _____
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36._____

37._____

38._____

39._____

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

December 19, 2023
Legislative Session Day

Legislative Session Day
December 19, 2023

CODE HOME RULE
BILL NO. 6-2023

INTRODUCED BY: Ronald H. Fithian, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 222, Zoning, of the Code of Public Local Laws of Kent County, Maryland, also known as the Kent County Land Use Ordinance, in order to add a new land use and to permit said new use in a single district as a special exception: (1) by adding "2.5 Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article V. District Regulations, Section 1. Agricultural Zoning District, §1.3 Special Exceptions; (2) by adding said new land use as "6. Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article VII. Special Exceptions, Section 6. Procedures, un-numbered second paragraph regarding those special exceptions that may be approved by the Planning Director; (3) by adding six specific conditions, indicated as A through F, for said new land use in "3.5 Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article VII. Special Exceptions, Section 7. Special Exceptions; and (4) by including one non-codified provision.

A hearing will be held on January 23, 2023, at 10:00 a.m. in the Commissioners' Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland. The agenda for the meeting will be published online 24 hours in advance of the meeting at www.kentcounty.com/commissioners/meeting-agenda. Citizens are encouraged to participate in the public hearing process. If you require communication assistance, please contact the County Commissioner's Office at (410) 778-4600 and press 4 or visit Maryland Relay at www.mdrelay.org no later than noon on Friday, January 19, 2024.

A complete copy of the proposed legislative bill is available in the Commissioners' Office, 400 High Street, Chestertown, MD, Monday through Friday, 8:30 a.m. to 4:30 p.m., and on the County's website at www.kentcounty.com/commissioners/draft-legislation.

By order of:

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

Sondra M. Blackiston
Clerk

PUBLISH: KCN 12/28/23 & 1/4/2024

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

December 19, 2023
Legislative Session Day

Legislative Session Day
December 19, 2023

CODE HOME RULE
BILL NO. 6-2023

INTRODUCED BY: Ronald H. Fithian, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 222, Zoning, of the Code of Public Local Laws of Kent County, Maryland, also known as the Kent County Land Use Ordinance, in order to add a new land use and to permit said new use in a single district as a special exception: (1) by adding "2.5 Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article V. District Regulations, Section 1. Agricultural Zoning District, §1.3 Special Exceptions; (2) by adding said new land use as "6. Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article VII. Special Exceptions, Section 6. Procedures, un-numbered second paragraph regarding those special exceptions that may be approved by the Planning Director; (3) by adding six specific conditions, indicated as A through F, for said new land use in "3.5 Adaptive reuse of existing structures in AZD, located on parcels under 20 acres" to Article VII. Special Exceptions, Section 7. Special Exceptions; and (4) by including one non-codified provision.

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND

_____
Ronald H. Fithian, President

INTRODUCED, read the first time, December 19, 2023, ordered posted and public hearing scheduled on January 23, 2024, at 10:00 a.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By order of:

_____
Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of the time and place of the hearing and copies having been made available to the public and the press, a public hearing was held on January 23, 2024. Reported favorably [with] [without] amendments; read the second time and ordered to be considered on February 6, 2024, a legislative session day.

DRAFT

CAPITALS & BOLD INDICATES MATTER ADDED TO EXISTING LAW.
~~Strike through~~ indicates matter deleted from existing law.

A BILL ENTITLED CHR 6-2023 ADAPTIVE REUSE OF EXISTING STRUCTURES IN AZD, LOCATED ON PARCELS UNDER 20 ACRES

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND THAT THE KENT COUNTY LAND USE ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

SECTION 1.

ARTICLE V.
DISTRICT REGULATIONS

SECTION 1. AGRICULTURAL ZONING DISTRICT (AZD)

. . .

1.3 Special Exceptions

. . .

1. Accessory storage structures with a floor area of more than 1,200 square feet or a height that exceeds 17 feet on parcels less than 5 acres
2. Accessory structures in the front yard of through lots

2.5 ADAPTIVE REUSE OF EXISTING STRUCTURES IN AZD, LOCATED ON PARCELS UNDER 20 ACRES

3. Adaptive reuse of historic structures

. . .

SECTION 2.

ARTICLE VII.
SPECIAL EXCEPTIONS

SECTION 6 PROCEDURES

The application for a special exception shall include a site plan together with such data and information as may be required for a determination of the nature of the proposed use and its effect on the Comprehensive Plan, the neighborhood, and surrounding properties.

The Planning Director may hear and decide the following special exceptions:

1. Accessory storage structures
2. Accessory structures in the front yard requirement of waterfront parcels
3. Accessory structures in the front yard of a through lot or corner lot
4. Assisted living facilities with five to eight beds
5. Day care group

6. ADAPTIVE REUSE OF EXISTING STRUCTURES IN AZD, LOCATED ON PARCELS UNDER 20 ACRES

. . .

DRAFT

SECTION 3.

ARTICLE VII.
SPECIAL EXCEPTIONS

SECTION 7. SPECIAL EXCEPTIONS

…

1. Accessory storage structures with a floor area of more than 1,200 square feet or a height that exceeds 17 feet on parcels less than 5 acres in AZD, RCD, RC, RR, CAR, and CR.
2. Accessory structures in the front yard of through or corner lots in AZD, RCD, RC, RR, CAR, CR. V, IV, and IVCA.
3. Accessory structures in the front yard requirement of waterfront parcels in RCD and CAR.

3.5 ADAPTIVE REUSE OF EXISTING STRUCTURES IN AZD, LOCATED ON PARCELS UNDER 20 ACRES:

A. THE SITE WILL HAVE ACCESS TO A PUBLIC ROAD ADEQUATE FOR THE TRAFFIC GENERATED;

B. THE PROPOSED USE WILL NOT GENERATE TRAFFIC OF A TYPE OR AMOUNT INAPPROPRIATE FOR ACCESS ROADS AND THE SURROUNDING AREA;

C. THE USE DOES NOT REQUIRE ROAD IMPROVEMENTS DETRIMENTAL TO THE CHARACTER OF THE AREA;

D. THE PROPOSED USE DOES NOT CREATE AN UNACCEPTABLE IMPACT BY WAY OF NOISE, ODOR, NOXIOUS MATERIALS OR OTHER NUISANCES; AND

E. LANDSCAPING IS IN KEEPING WITH THE CHARACTER OF THE BUILDING OR LOCATION.

F. THIS MAY BE REVIEWED VIA AN ADMINISTRATIVE SPECIAL EXCEPTION PROCESS.

4. Adaptive reuse of historic structures in AZD, RCD, RC, RR, CR, V, IV, IVCA, and M provided:

…

DRAFT

SECTION 4. **BE IT FURTHER ENACTED** by the County Commissioners of Kent County that this Act shall take effect on the _____ day of_____, 2024.

Read Third Time _____

PASSED this _____ day of _____, 2024.

Failed of Passage _____

By order of:

_____
Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS
OF KENT COUNTY, MARYLAND

(SEAL)

_____
Ronald H. Fithian, President

_____
Albert H. Nickerson, Member

_____
John F. Price, Member

DRAFT

ORDERED a fair summary thereof or the entire bill shall be published in at least one newspaper of general circulation in the County, not less than three times at weekly intervals within a four-week period.

September 6, 2023

The Honorable Ronald H. Fithian, President
Kent County Board of County Commissioners
400 High Street
Chestertown MD 21620

RE: Zoning Text Amendment regarding new use: Adaptive Re-use in AZD

Dear President Fithian:

At its meeting on September 6, 2023, the Agriculture Advisory Commission reviewed an application for a zoning text amendment to amend the Kent County Land Use Ordinance to add a new special exception for an adaptive re-use in the Agricultural Zoning District. This use is currently in the *Proposed DRAFT Land Use Ordinance for Review*.

Following discussion, Agriculture Advisory Commission recommended for approval of the new use as proposed.

If you have any questions, kindly contact a team member within the Department of Planning, Housing, and Zoning.

Sincerely,

Jennifer Debnam

Jennifer Debnam, Chair

c: Shelley L. Heller, County Administrator

November 2, 2023

The Honorable Ronald H. Fithian, President
Kent County Board of County Commissioners
400 High Street
Chestertown MD 21620

RE: Zoning Text Amendment re adaptive reuse of existing structures in AZD on parcels under 20 acres

Dear President Fithian:

At its meeting on November 2, 2023, the Planning Commission reviewed an application by Michael Granger for a zoning text amendment to amend the current Land Use Ordinance to add a use from the proposed *DRAFT Land Use Ordinance for Review*, i.e., adaptive reuse of existing structures in AZD, located on parcels under 20 acres.

Following its discussion, the Planning Commission voted 6-0 to provide a favorable recommendation to the County Commissioners on the proposed zoning text amendment, citing consistency with the Comprehensive Plan, that via the Board of Appeals review process for special exceptions, future adaptive reuse projects will be required to have access to a public road, that future adaptive reuse projects will be limited to appropriate traffic levels, that future adaptive reuse projects will not require roadway improvements that would be detrimental to the area, that future adaptive reuse projects will be limited in their density to currently permitted densities in the zoning district, that unacceptable impacts (noise, odors, nuisances, etc.) will not be allowed, that the landscaping will be required to be in character with the building and the location, and that the public need is to encourage the expansion and promotion of small businesses and the maintenance and reuse of existing structures in the unincorporated County.

Sincerely,

Kent County Planning Commission

Joe Hickman, Chairman

c: Shelley L. Heller, County Administrator

APPLICATION FOR TEXT AMENDMENT TO THE KENT COUNTY LAND USE ORDINANCE KENT COUNTY, MARYLAND

Kent County Department of Planning, Housing and Zoning
Kent County Government Center
400 High Street • Chestertown, MD 21620
410-778-7423 (phone) • 410-810-2932 (fax)

Pursuant to Article XII, "Administrative Procedures" Section 6, "Amendments", of the Kent County Land Use Ordinance, I/We Edward Michael Granger
Applicant's Name

of 10720 Augustine Herman Highway, Chestertown, MD 21620 240-538-8468
Address **Telephone Number**

hereby petition the Kent County Commissioners to amend the Land Use Ordinance of Kent County, Maryland, as follows: Amend Article V, District Regulations, Section 1 Agricultural Zoning District and Article VII Special Exceptions to add adaptive reuse of existing structures in AZD, parcels under 20 Acres. See attached.

The purpose of the proposed amendment is to permit:
Home Improvement business to operate out of 10720 Augustine Herman Highway, Chestertown, MD 21620

Edward M [illegible]
Applicant's Signature

September 13, 2023
Date

Please Note: The application for an amendment to the text of this Ordinance shall, at a minimum state in particular, the Article, Section, and paragraph sought to be amended. The application shall contain the language of the proposed amendment.

Instructions: The application shall be accompanied by $500.00 filing fee, payable to the County Commissioners of Kent County.

For Office Use Only:
File Number
Date Filed
Date Referred to Planning Commission
Date Recommend. Rec'd from Plan. Comm.
County Comm. Public Hearing Date
County Commissioners Action
Date of Action
Property Posted

Revised – 04/9/08

DEPARTMENT OF PLANNING, HOUSING & ZONING RECEIVED 9/18/23 CS

Adaptive reuse of existing structures in AZD, located on parcels under 20 acres.

(A) The *site* will have access to a public road adequate for the traffic generated;

(B) The proposed use will not generate traffic of a type or amount inappropriate for access *roads* and the surrounding area;

(C) The use does not require road improvements detrimental to the character of the area;

(D) The number of *dwellings* will not exceed the *density* permitted in the district in which the *structure* is located;

(E) The proposed use does not create an unacceptable impact by way of noise, odor, noxious materials or other nuisances; and

(F) Landscaping is in keeping with the character of the *building or location.*

(G) This may be reviewed via an administrative special exception process.

Patricia Merritt, Chief Finance Officer, Office of Finance and Chris Lehman, Engagement Partner, SB and Company
1/23/2024
County Commissioners Meeting

Item Summary:
FY2023 Financial Statements and Auditors Report

ATTACHMENTS:

Description

FY23 Financial Statements

ACFR 2023 Final

Auditors Report

General Fund
Statement of Revenues and Expenditures
As of June 30, 2023

	July - Jun Budget	July - Jun Actual	$ Fav/Unfav	% Fav/Unfav
Revenues				
Property Tax	32,658,297	32,585,560	(72,737)	
Income Tax	17,000,000	19,961,414	2,961,414	
Recordation Tax	1,884,381	1,430,323	(454,058)	
Property Transfer Tax	1,196,602	882,362	(314,240)	
Other Local Taxes	332,000	376,212	44,212	
Service Charges	693,876	750,910	57,034	
Intergovernmental Revenue	816,245	866,571	50,326	
Licenses & Permits	367,526	381,118	13,592	
Fines & Forfeitures	65,505	67,664	2,159	
Proceeds from Fixed Assets	78,181	68,083	(10,098)	
Proceeds from Capital Leases	347,130	343,329	(3,801)	
Other	173,710	743,156	569,446	
Total Revenue	**55,613,453**	**58,456,702**	**2,843,249**	**5%**
Expenditures				
Board of Education	18,559,629	18,559,629	-	
Salaries & Benefits	21,321,143	19,252,811	2,068,332	
Operating Expenditures	7,113,777	6,300,874	812,903	
Allocations	4,062,916	4,058,311	4,605	
Debt Service	1,539,657	1,508,081	31,576	
Capital Expenditures	2,381,482	2,261,965	119,517	
Capital Leases	380,538	382,549	(2,011)	
Transfers to Other Funds	5,787,408	5,619,132	168,276	
Contingency	400,000	135,118	264,882	
Total Expenditures	**61,546,550**	**58,078,470**	**3,468,080**	**6%**
Excess/(Deficiency) Revenues Over Expenditures	**(5,933,097)**	**378,232**	**6,311,329**	

General Fund
Explanation of Major Variances
June 30, 2023

Revenues	**Fav/(Unfav)**
Income Tax 21% increase over FY22	2,961,414
Other Interest income, safety dividend	569,446
Service Charges Planning & Zoning fees, recreation	57,034
Intergovernmental Revenue Covid-19, sex offender info funding, highway aid/user	50,326
Other Local Taxes Admission & amusement, lodging tax	44,212
Property Tax Penalty & interest, sprinkler credit	(72,737)
Property Transfer Tax 37% decrease from FY22	(314,240)
Recordation Tax 37% decrease from FY22	(454,058)
Other Licenses & permits, proceeds from fixed assets, fines	1,852
Total Revenues	**2,843,249**

General Fund
Explanation of Major Variances
June 30, 2023

Expenditures	**Fav/(Unfav)**
Salaries & Benefits	
Full-time	910,647
Roads, Detention, EMS, Environmental Operations	
CORS	793,167
Health Benefits	404,866
Seasonal salaries	118,509
Social Security	88,872
Election workers salaries and benefits	52,895
Workers compensation	45,816
State retirement plan	(40,964)
Overtime	(131,735)
Emergency Medical Services, Detention Center	
Leave Payout	(193,709)
Office Emergency Services, Environmental Operations	
Other	19,968
	2,068,332
Operating	
Highways & Streets	131,830
Sheriff's Office	123,619
Planning & Zoning	97,436
Environmental Operations	60,825
Recreation	56,670
Buildings & Grounds	53,043
Insurance	47,177
Detention Center	43,468
Information Technology	36,676
OES-Emergency Medical Service	30,166
Accountability Office	24,378
Parks	17,673
Election Office	16,445
Other	73,497
	812,903
Contingency	264,882
Transfers to Other Funds	
WWS Deficit	119,005
Kent Family Center	44,163
Local Management Board	4,548
Other - Hot Desks, Agriculture Transfer	560
	168,276
Capital Expenditures	
Bridge repairs	80,479
Pollbooks	19,078
Other	19,960
	119,517
Debt Service	
Fleet Management-vehicle leases	31,576
Other	
Allocations, Capital Leases	2,594
Total Expenditures	**3,468,080**

Financial Ratios

	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
Unassigned Fund Balance	12,651,192	9,253,569	8,907,882	5,632,467	4,617,326	3,716,656	5,296,459
General Fund Expenditures	58,078,470	51,145,976	51,806,362	54,407,251	47,564,792	50,411,646	47,409,846
% of General Fund Expenditures	21.8%	18.1%	17.2%	10.4%	9.7%	7.4%	11.2%
Debt Service	1,508,082	1,640,774	2,178,955	6,825,246	1,783,558	1,739,586	1,739,566
General Fund Expenditures	58,078,470	51,145,976	51,806,362	54,407,251	47,564,792	50,411,646	47,409,846
% of General Fund Expenditures	2.6%	3.2%	4.2%	12.5%	3.7%	3.5%	3.7%
% of General Fund Expenditures without unusual items**				3.8%			

** Excludes following unusual debt services expenditures

$4,788,414 - FY2020 refinancing

Capital Projects Fund
Statement of Revenues & Expenditures
As of June 30, 2023

	Annual Budget	July - Mar Actual	Balance
Revenues			
Grant Funding			
Bridge K00015 repair/replace	117,689	117,689	-
Loan Proceeds			
Nicholson wastewater treatment plant upgrade	3,078	-	3,078
Transfer In - General Fund			
Bridge K00015 repair/replace	29,332	29,332	-
Computer / Technology Upgrade	30,000	30,000	-
Public Safety Complex	85,552	85,552	-
Paramedic office	39,814	39,814	-
Emergency Services - communications	-	-	-
Worton maintenance facility	65,659	65,659	-
Galena Elementary targeted renovations	138,291	138,291	-
Kent County High School roof	3,807,609	3,807,609	-
Kent County Public Library roof	-	-	-
Total Revenue	**4,317,024**	**4,313,946**	**3,078**
Expenses			
Bridge K00015 repair/replace	147,020	147,020	-
Nicholson wastewater treatment plant upgrade	3,079	3,079	-
Public Safety Complex	85,552	85,552	-
Paramedic office	39,814	39,814	-
Emergency Services - communications	-	-	-
Worton maintenance facility	65,659	65,659	-
Kent County Public Schools Projects			
Galena Elementary targeted renovations	138,291	138,291	-
Kent County High School roof	3,807,609	3,807,609	-
Kent County Public Library roof	-	-	-
Total Expenditures	**4,287,024**	**4,287,024**	**-**
Excess/(Deficiency) Revenues over Expenditures	**30,000**	**26,922**	**3,078**

Water and Wastewater Services
Statement of Revenues and Expenses
As of June 30, 2023

	July - Jun Budget	July - Jun Actual	$ Fav/(Unfav)	% Fav/(Unfav)
Revenues				
Water Service Charges	701,000	701,885	885	0.1%
Sewer Service Charges	1,704,592	1,713,827	9,235	0.5%
Septage Service Charges	213,550	196,276	(17,274)	-8.1%
Contracted Services	101,809	97,522	(4,287)	-4.2%
Other	884,030	857,862	(26,168)	-3.0%
Total Revenues	**3,604,981**	**3,567,372**	**(37,609)**	**-1.0%**
Expenses				
Salaries	833,831	762,975	70,856	8.5%
Benefits	404,333	402,412	1,921	0.5%
Contracted Services (salaries & benefits)	65,892	51,336	14,556	22.1%
Operating	1,751,362	1,751,464	(102)	0.0%
Capital	902,648	855,490	47,158	0.0%
Interest Expense	270,491	273,054	(2,563)	-0.9%
Principal Expense	628,187	604,393	23,794	3.8%
Operating Reserves	62,780	61,255	1,525	2.4%
Total Expenses	**4,919,524**	**4,762,379**	**157,145**	**3.2%**
Transfers				
General Fund	1,314,543	1,195,007	(119,536)	-9.1%
Total Transfer In/(Out)	**1,314,543**	**1,195,007**	**(119,536)**	**-9.1%**
Subsidy %	**26.7%**	**25.1%**		

Water and Wastewater Services
Explanation of Major Variances
As of June 30, 2023

	Fav/(Unfav)
Revenues	
Allocation Fees	11,800
Water & Sewer Service Charges	10,120
Lease Proceeds	(44,425)
Septage Service Charges	(17,274)
Enterprise sale of vehicles	(8,896)
Other	11,066
	(37,609)
Salaries	
Salaries - vacant Division Chief position	70,856
Benefits	
Health deductible	24,267
Health premiums	(10,505)
State Retirement	(5,533)
Workmen's Compensation	(3,188)
Taxes	(3,120)
	1,921
Contracted Services	
Galena	6,902
Nicholson	5,954
Betterton	1,700
	14,556
Operating Expenses	
Water Meters - did not replace as many as anticipated	17,317
Water & Sewer Lines - Millington water main break $28,000; Allen's Ln sewer valve $9,200	(24,156)
Other	6,737
	(102)
Capital	
Capital - (1) less leased vehicle than budgeted	47,158

The County Commissioners of Kent County, Maryland

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

The County Commissioners of Kent County, Maryland
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2023

Prepared By:

Kent County Office of Finance
Patricia M. Merritt, CFO

The County Commissioners of Kent County, Maryland
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2023

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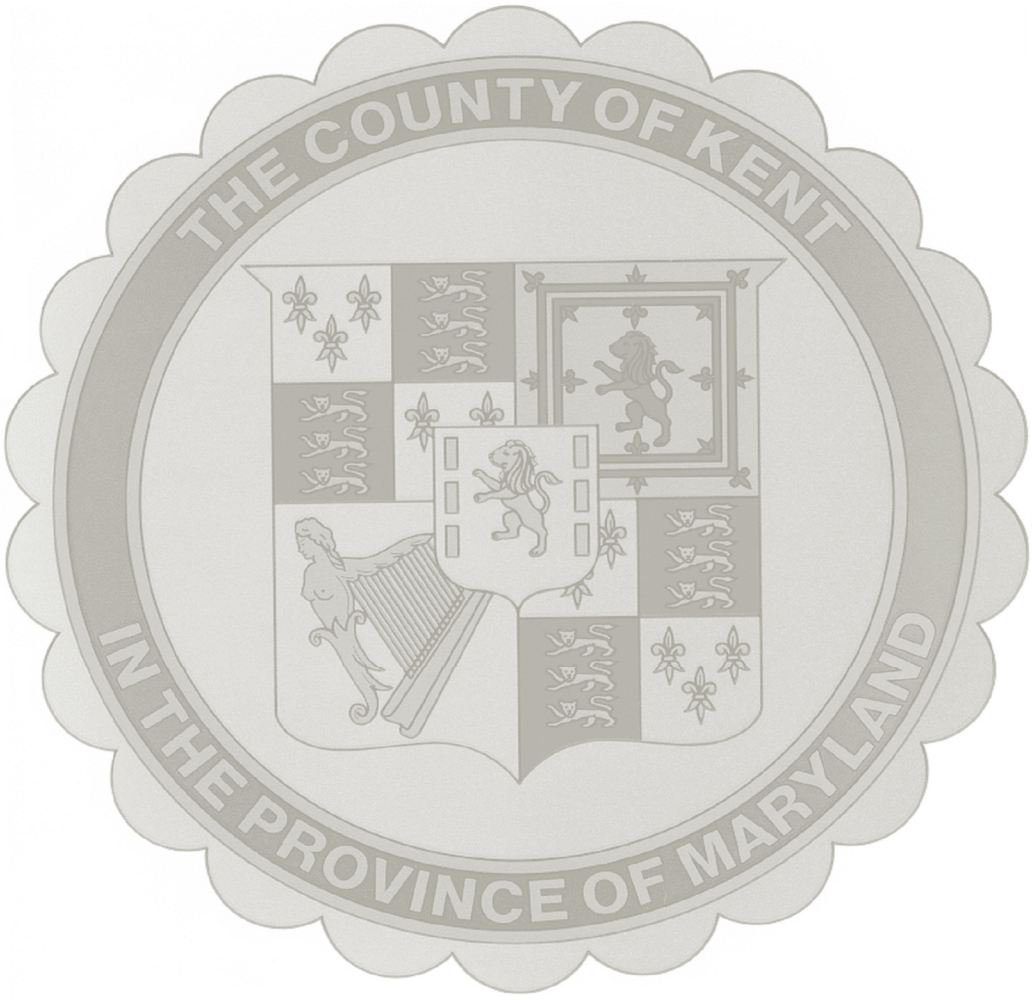
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Introductory Section



Kent County Office of Finance

R. CLAYTON MITCHELL JR. GOVERNMENT CENTER
*400 HIGH STREET*CHESTERTOWN, MARYLAND 21620
TELEPHONE (410) 778-7478 FAX (410) 810-2947

December 29, 2023

To the Honorable Board of County Commissioners and
The Citizens of Kent County, Maryland

Formal Transmittal of the Annual Comprehensive Financial Report (ACFR)

The audited Annual Comprehensive Financial Report (ACFR) of Kent County, Maryland (the County), prepared by the Office of Finance for the fiscal year ended June 30, 2023, is hereby submitted in compliance with State law which requires that all general-purpose governments issue a complete set of financial statements prepared according to accounting principles generally accepted in the United States of America (GAAP) and be audited by an independent, licensed, certified public accountant in accordance with auditing standards generally accepted in the United States of America (GAAS). For the fiscal year ended June 30, 2023, the County contracted with SB & Company, LLC of Owings Mills, Maryland to audit the financial statements. The Report of Independent Public Accountants is included on pages 12-14. The annual report was prepared by the Kent County Office of Finance in cooperation with the finance departments of the County's discretely presented component units.

This report consists of management's representations concerning the finances of Kent County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in the report. To provide a reasonable basis for making these representations, management of Kent County has established a comprehensive framework of internal control that has been designed to both protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not exceed the anticipated benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Kent County's financial statements have been audited by SB & Company, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures of the financial statements, assessing the accounting principles used and significant estimates made by managements, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Kent County's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP in all material respects. The independent auditor's report is presented as the first element of the Financial Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Kent County was formed in 1642 as the Isle and County of Kent by the Governor and Council. It is named for the County of Kent in England. The County is located on the Eastern Shore of Maryland. It is bordered to the north by Cecil County, to the east by the State of Delaware, to the south by Queen Anne's County, and to the west by the Chesapeake Bay. There is no direct access to the Western Shore of Maryland. The County occupies 414 square miles and serves a population of approximately 19,200 citizens. The County Commissioners of Kent County are empowered to levy a property tax on real properties located within its boundaries, as well as an income tax on citizens residing within the County.

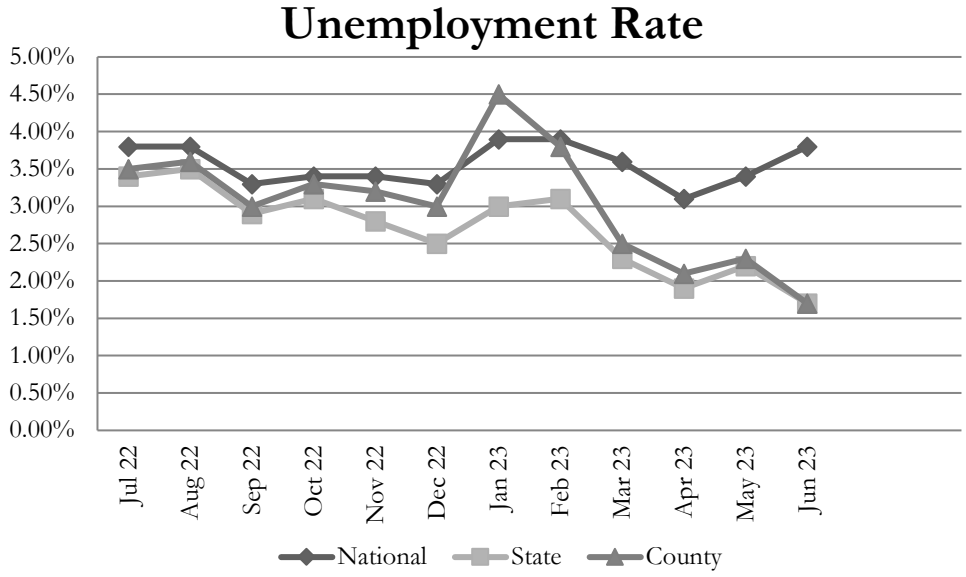
The County operates as a Maryland Code Home Rule County, which enables the Board of County Commissioners to exercise broad local legislative authority. Under code home rule, both legislative and executive functions of the County are vested in the three-member Board of County Commissioners. All three members of the board are elected at large and serve a four-year term.

The County provides or funds (in whole or part) a full range of services including public safety (sheriff's office, volunteer fire and rescue services, emergency services, detention center, and animal control); construction and maintenance of county roads; solid waste; planning, housing and zoning; tourism and economic development; culture and recreation, education, libraries, and general administrative services. In addition, the County operates a water and wastewater utility, and a recreation facility.

The approved annual budget is prepared by fund, function (e.g. public safety), and department (e.g. emergency services). Department heads may make transfers between line items in their department; transfers must be ratified by the Board of County Commissioners. Budget to actual comparisons are provided in this report for individual governmental funds for which an appropriated annual budget has been adopted. The budget comparisons for the general fund are presented on pages 68 through 70 as part of the Required Supplementary Information subsection of this report.

Local Economy

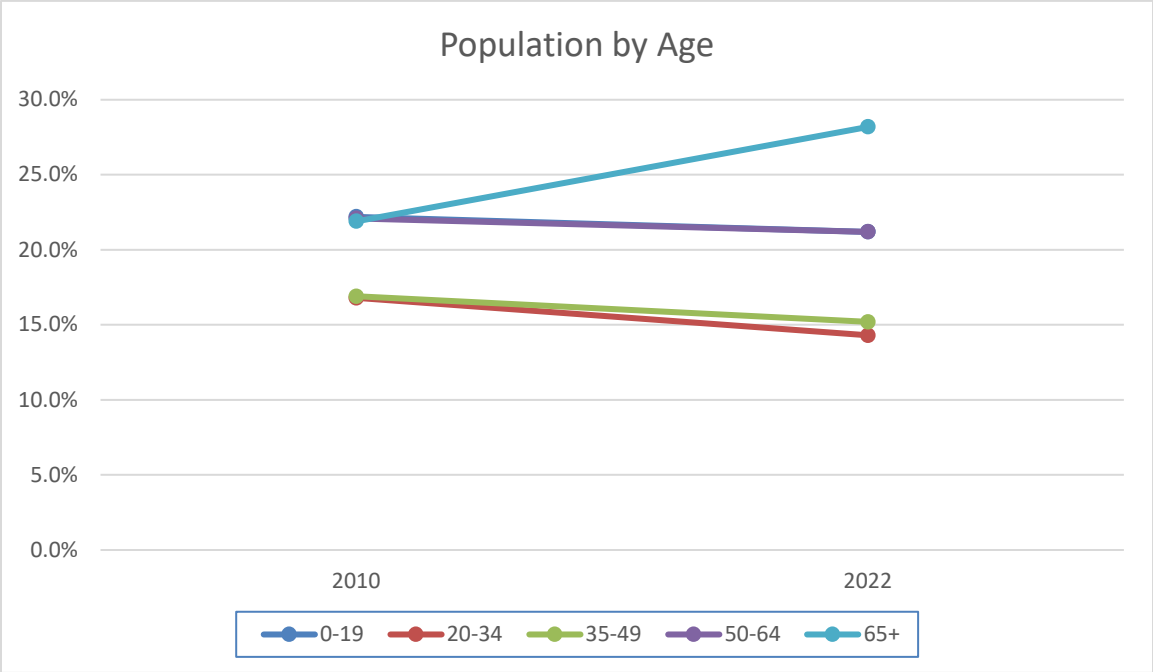
The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which Kent County operates. The chart below shows the unemployment rate in Kent County compared to the state-wide and national unemployment rates.



This chart illustrate the unemployment that has been experienced on the National, State and Local levels. Kent County's unemployment rate peaked at 4.5% in January and was higher than the National (3.9%) and State (3.5%) peak figures. Kent County ended the fiscal year with its lowest unemployment rate since before the pandemic. This reduced unemployment level coupled with higher earnings will continue to impact County income tax revenue streams positively.

Property values throughout the county rose by 3.2% in fiscal year 2024, which is twice the increase experienced last year. The assessment growth, coupled with the property tax rate increase will result is a property tax revenue increase of 4.3%. Projected changes in significant revenue sources are detailed in the Management's Discussion and Analysis on page 23.

The County's population has shown a slight increase of .3% from 19,270 in 2022 to 19,320 in 2023. The mix of the population by age, however, is shifting. As the following chart illustrates, the only segment of the population that is increasing, are residents over the age of 65. As this change in demographic continues, the County will be challenged to shift its services to meet the needs of its aging citizenry.



Median household incomes within the County are significantly lower than the state as a whole. According to census data, the County median income (2017-2021) was $64,451, compared to the state median income of $91,431. Additionally, 12.0% of the County's population is below poverty level compared to 9.6% of the State's population.

Long-Term Financial Planning and Major Initiatives

The County continues to try to increase its revenue base. In fiscal year 2020, the County increased its income tax rate from 2.85% to 3.20%, the maximum rate allowed by the State. In fiscal year 2024, the County increased its property tax rate from $1.012 to $1.022.

In additional efforts to expand the future property tax and income tax bases, the county commissioners have implemented several initiatives to encourage business creation and expansion. In fiscal year 2017, the county created Enterprise Zones which offer a 10-year property tax and 3-year income tax credit to businesses who locate or expand in the designated enterprise zones. In fiscal year 2018, the county created Commerce Zones which offer a 10-year property tax credit to businesses who locate or expand in the designated commerce zones. In fiscal year 2024, the county created Arts and Entertainment Districts which offer a 10-year property tax credit to businesses who locate or expand in the designated arts and entertainment districts. To date, twenty businesses have invested approximately $32,000,000 in business creation or expansion in the county's enterprise, commerce, and arts and entertainment zones. As the property tax and income tax credits reduce over time, the county's future revenue streams will be increased.

Annually, the county reviews its five-year capital plan and identifies the county's priorities. During the fiscal year 2024 budget process, three major projects have been identified: 1) the replacement or major renovation of our middle school, 2) the renovation of our historical courthouse and 3) the expansion of our public safety facilities. These projects have an estimated price tag of approximately $79 million dollars.

In addition to our usual long-term planning, we acknowledge the impact of the Blueprint for Maryland's Future legislation. This legislation will require the County to increase its funding to education by 62% ($11.7 million) between fiscal year 2023 and fiscal year 2034. We continue to partner with our fellow Maryland counties and State legislators to explore options to implement these educational objectives.

Relevant Financial Policies

The county has a comprehensive set of financial policies. As we move forward to address our capital needs, two of these policies will be particularly relevant.

Debt Management – in accordance with Section 3-9.1 of Chapter 3 of the Code of Public Local Laws of Kent County, Maryland, the County's annual debt financing cannot exceed twenty million dollars in any single fiscal year. Given the magnitude of the priorities identified in the current five year capital plan, this policy will be integral in the planning process.

Fund Balance – the County strives to maintain an unassigned fund balance of at least 7.5% of general fund expenditures.

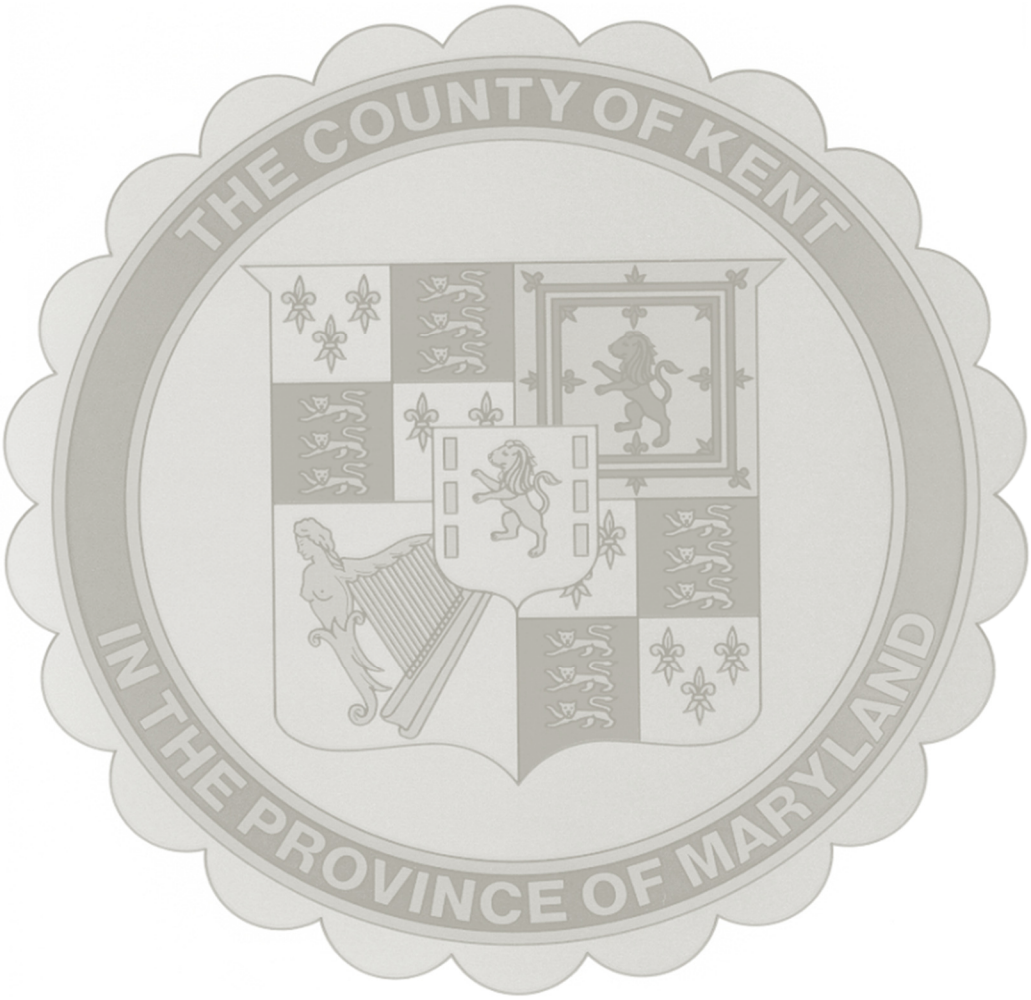
Acknowledgements

The preparation of this document would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Office. We wish to thank all County departments for their assistance in providing the data necessary to prepare this report and special thanks to Bernadette Bowman and Chris Cerino for providing the photographs. Credit is also due to the Board of County Commissioners for their unfailing support and for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Patricia M. Merritt, C.P.A.
Chief Finance Officer

Shelley Heller
County Administrator


THE COUNTY OF KENT
IN THE PROVINCE OF MARYLAND

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

The County Commissioners of Kent County Maryland

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO

The County Commissioners of Kent County Maryland
Certain Elected and Other Officials
June 30, 2023

Certain Elected Officials – Board of County Commissioners



John F. Price
Member



Ronald H. Fithian,
President



Albert H. Nickerson,
Member

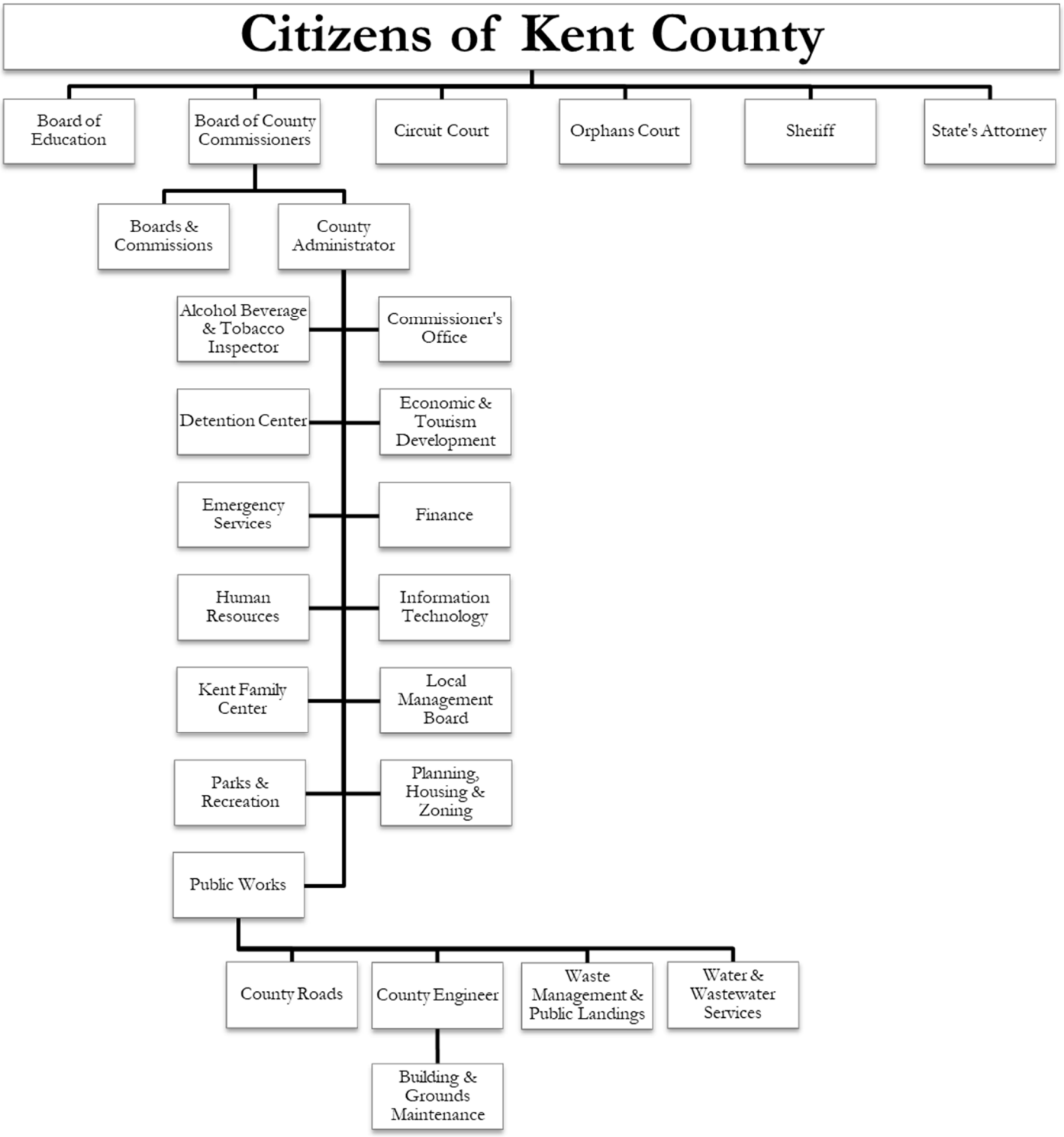
Certain Department Heads

County Administrator	Shelley L. Heller
Chief Finance Officer	Patricia M. Merritt
Director of Emergency Services	Pete Landon
Director of Human Resources	Jim Miller
Director of Information Technology	C. Scott Boone
Director of Parks and Recreation	Jill Coleman
Director of Planning, Housing and Zoning	William Mackey
Director of Economic & Tourism Development	Jamie L. Williams
Director of Local Management Board	Rosemary Ramsey Granillo
Warden	Herb Dennis

Independent Auditor
SB & Company, LLC
Certified Public Accountants and Business Advisors
Owings Mills, Maryland

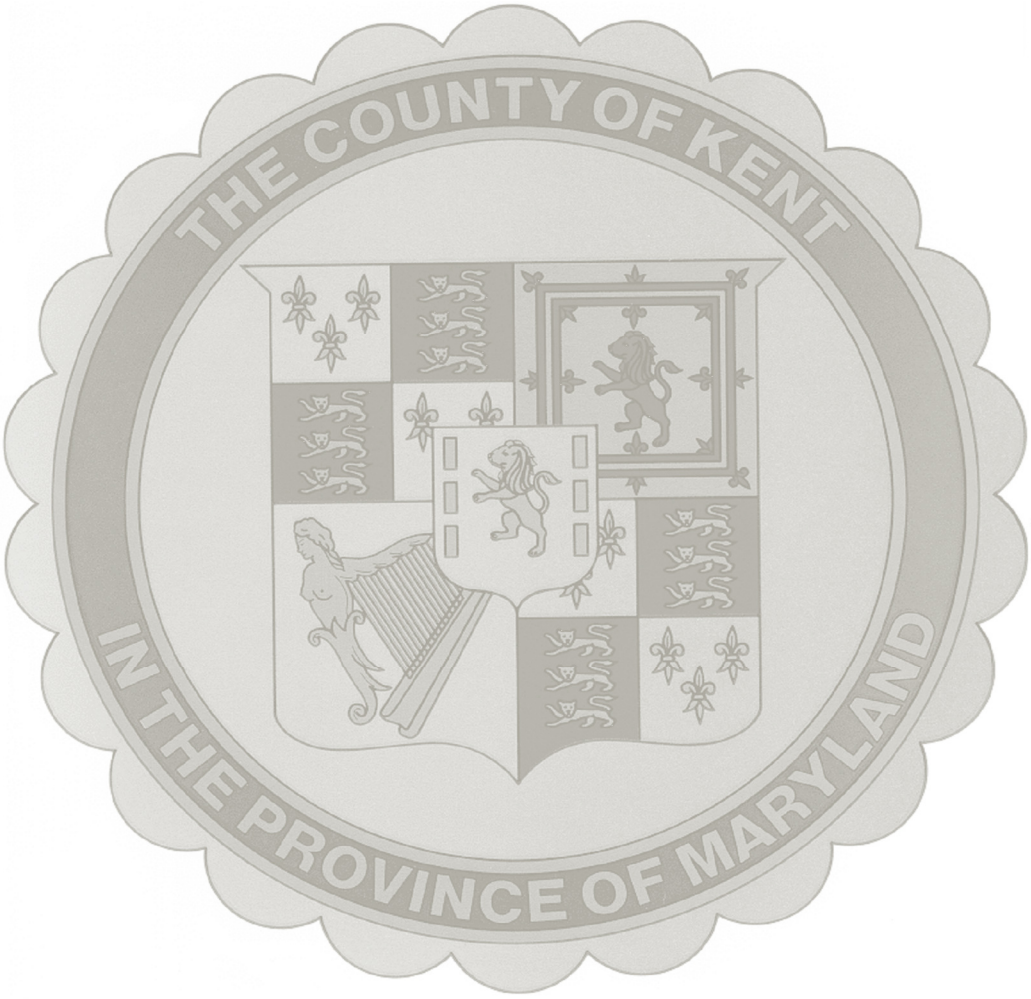
Bond Counsel
McKennon, Shelton and Henn LLP
Baltimore, Maryland

The County Commissioners of Kent County Maryland
Kent County, Maryland Government Organizational Chart
June 30, 2023





Financial Section



SB & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

The County Commissioners of Kent County, Maryland
Chestertown, Maryland

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County Commissioners of Kent County, Maryland (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Board of Education of Kent County, Maryland (the Board). Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Board, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a

going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of investment returns, and schedule of changes in the County's net OPEB liability and related ratios for other post-employment benefits, schedules of the County's proportionate share of the net pension liability and County contributions, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental

Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual fund statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual fund statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report (ACFR). The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Owings Mills, Maryland
December 19, 2023

SB & Company, LLC

Management's Discussion and Analysis

Introduction

As management of Kent County, Maryland (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 2-5 of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows at the close of fiscal year 2023 by $66,147,433 (*net position*). This amount is net of a negative $7,863,631 unrestricted net position deficit. GASB 68, GASB 75 and debt issued for capital projects that are not associated with an asset on the County's financials contribute to this deficit.

- The County's total net position increased by $3,093,537.

- As of the close of fiscal year 2023, the County's governmental funds reported combined ending fund balances of $16,441,828; an increase of $307,510 in comparison with the prior year. Approximately 76% of this amount, $12,505,715 is available for spending at the County's discretion (*unassigned fund balance).*

- At the end of fiscal year 2023, the unrestricted fund balance (the total of the *committed, assigned,* and *unassigned* components of *fund balance*) for the general fund was $15,371,190, or approximately 29% of total general fund expenditures.

- The County's government-wide long-term debt decreased by $1,351,111 during fiscal year 2023, as detailed on page 22.

Overview of the Financial Statements

This discussion and analysis provided here is intended to serve as an introduction to the County's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The s*tatement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (i.e.: uncollected taxes and earned but unused vacation time).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities*). The governmental activities of the County include general government, public safety, public works, health and social services, culture and recreation, community development, education,

and others. The business-type activities of the County include water and wastewater services and bayside landing. The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate school district and a legally separate library for which the County is financially accountable. Financial information for these component units are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 26-27 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains twenty one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, grant fund and the capital projects fund, which are considered to be major funds. Data from the other eighteen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 28-31 of this report.

Proprietary Funds

The County maintains two enterprise funds, which are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater services and bayside landing operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and wastewater services and bayside landing operations.

The basic proprietary fund financial statements can be found on pages 32-34 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County uses fiduciary funds to account for resources held in trust for property owners involved in tax sale transactions,

other post-employment benefits, and. resources held by the County in a custodial capacity for individuals, private organizations and other governments. The County has four custodial funds: state and town tax collections, Millington public drainage association, inmate accounts, and motor vehicle administration.

The fiduciary fund financial statements can be found on pages 35-36 of this report.

Notes to the Financial Statements
The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 37-66 of this report.

Other Information
In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* and other supplementary information. The general fund statement of revenues, expenditures, and changes in fund balance – budget and actual, schedule of investment returns for the retiree health benefit plan, schedule of changes in the county's total OPEB liability and related ratios, schedule of the county's proportionate share of the total pension liability, and schedule of county contributions, combining balance sheet and combining statement of revenues, expenditures, and changes in fund balances for nonmajor governmental funds and for the local management board fund, and statement of agency fund assets and liabilities are presented in this section.

Required supplementary information and other supplementary information can be found on pages 67-89 of this report.

Government-wide Overall Financial Analysis
As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $66,147,433, at the close of the most recent fiscal year.

Kent County, Maryland's Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 33,234,844	$ 28,830,494	$ 1,041,634	$ 968,950	$ 34,276,478	$ 29,799,444
Capital assets, net	51,035,346	50,582,202	37,798,782	38,191,306	88,834,128	88,773,508
Total assets	84,270,190	79,412,696	38,840,416	39,160,256	123,110,606	118,572,952
Deferred outflow of resources	6,945,034	8,070,590	-	-	6,945,034	8,070,590
Long-term liabilities outstanding	35,838,451	34,288,143	11,277,140	11,612,654	47,115,591	45,900,797
Other liabilities	6,934,868	3,848,897	391,503	400,169	7,326,371	4,249,066
Total liabilities	42,773,319	38,137,040	11,668,643	12,012,823	54,441,962	50,149,863
Deferred inflow of resources	9,466,245	13,439,783	-	-	9,466,245	13,439,783
Net position:						
Net investment in capital assets	46,206,416	45,196,500	26,603,256	26,642,450	72,809,672	71,838,950
Restricted	1,201,392	1,626,771	-	-	1,201,392	1,626,771
Unrestricted	(8,432,148)	(10,916,808)	568,517	504,983	(7,863,631)	(10,411,825)
Total net position	$ 38,975,660	$ 35,906,463	$ 27,171,773	$ 27,147,433	$ 66,147,433	$ 63,053,896

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, improvements, infrastructure, machinery and equipment), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position, $1,201,392 or 2%, represents resources that are subject to external restrictions

on how they may be used. The majority of restricted net assets include funds for inventory, prepaid items, inmate welfare and reforestation and open space activities.

Unrestricted net position reflects a negative balance of $7,863,631. GASB 68, GASB 75 and debt issued for capital projects that are not associated with an asset on the County's financials contribute to this deficit.

The County's overall net position increased by $3,093,537. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

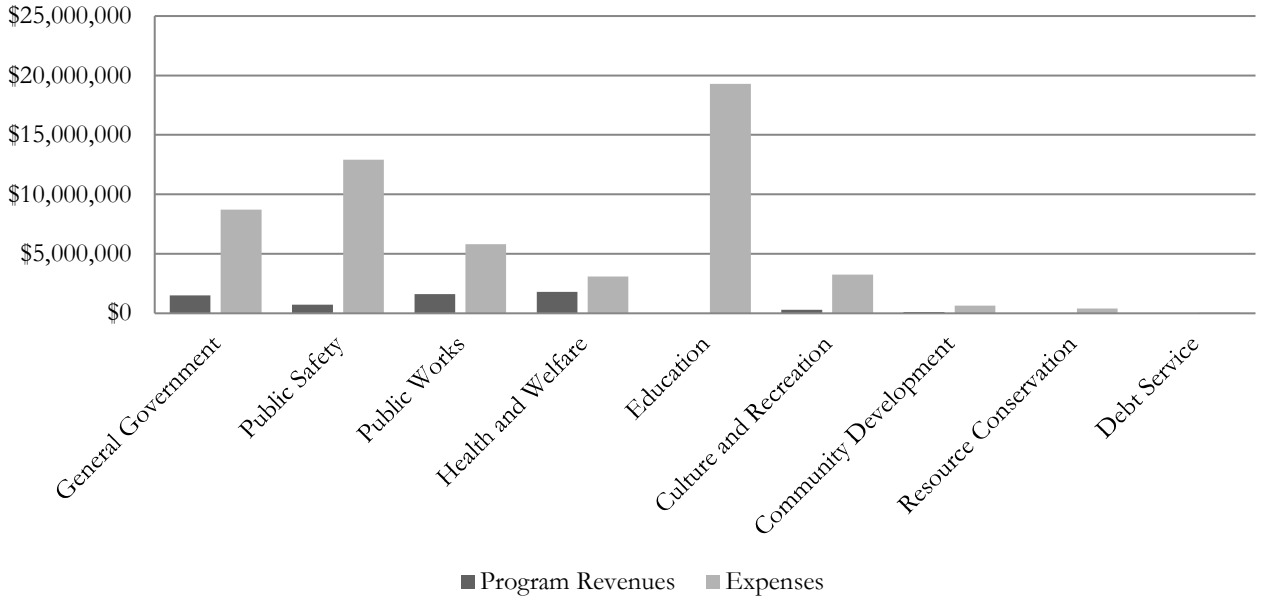
Governmental Activities

During the current fiscal year, the net position for governmental activities increased $3,069,197 from the prior fiscal year. This was primarily due to decreases in other post-employment benefit liabilities, pension liabilities and long term debt. Additionally, income, recordation, and property transfer taxes came in significantly higher than anticipated and personnel costs came in significantly lower than anticipated due to employee turnover and vacancies.

Kent County, Maryland Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	$ 764,619	$ 727,501	$ 2,757,580	$ 2,673,704	$ 3,522,199	$ 3,401,205
Operating grants and contributions	3,422,641	3,461,867	-	-	3,422,641	3,461,867
Capital grants and contributions	5,373,958	1,857,438	524,566	3,100	5,898,524	1,860,538
General revenues:						
Property taxes	32,613,317	32,059,470	-	-	32,613,317	32,059,470
Income taxes	20,935,331	19,225,239	-	-	20,935,331	19,225,239
Other taxes	2,706,679	4,078,203	-	-	2,706,679	4,078,203
Other revenues	988,839	571,187	108,533	219,097	1,097,372	790,284
Total revenues	66,805,384	61,980,905	3,390,679	2,895,901	70,196,063	64,876,806
Expenses:						
General government	11,368,394	8,701,888	-	-	11,368,394	8,701,888
Public safety	13,797,894	12,915,872	-	-	13,797,894	12,915,872
Public works	7,579,526	5,817,744	-	-	7,579,526	5,817,744
Health and social services	2,683,549	3,077,573	-	-	2,683,549	3,077,573
Education	19,105,024	19,282,485	-	-	19,105,024	19,282,485
Culture, library and recreation	6,777,950	3,241,310	-	-	6,777,950	3,241,310
Community development	842,908	633,242	-	-	842,908	633,242
Resource conservation development	371,554	404,303	-	-	371,554	404,303
Debt service	14,381	52,455	-	-	14,381	52,455
Water and wastewater services	-	-	4,533,672	4,149,890	4,533,672	4,149,890
Bayside landing	-	-	27,674	29,160	27,674	29,160
Total expenses	62,541,180	54,126,872	4,561,346	4,179,050	67,102,526	58,305,922
Increase/(decrease) in net position before transfers	4,264,204	7,854,033	(1,170,667)	(1,283,149)	3,093,537	6,570,884
Transfers	(1,195,007)	(688,956)	1,195,007	688,956	-	-
Increase/(decrease) in net position	3,069,197	7,165,077	24,340	(594,193)	3,093,537	6,570,884
Net position beginning	35,906,463	28,741,386	27,147,433	27,741,626	63,053,896	56,483,012
Net position ending	$ 38,975,660	$ 35,906,463	$ 27,171,773	$ 27,147,433	$ 66,147,433	$ 63,053,896

Expenses and Program Revenues – Governmental Activities



Business-type Activities
For the County's business-type activities, net position increased by $24,340 or .09% from the prior fiscal year. The business-type revenues do not fully cover all of the associated expenses. The General Fund subsidizes these funds with the exception of depreciation/amortization. As a result, net position usually decreases. This year an increase in net position was reported due to $524,566 of contributed capital for a shared septic system.

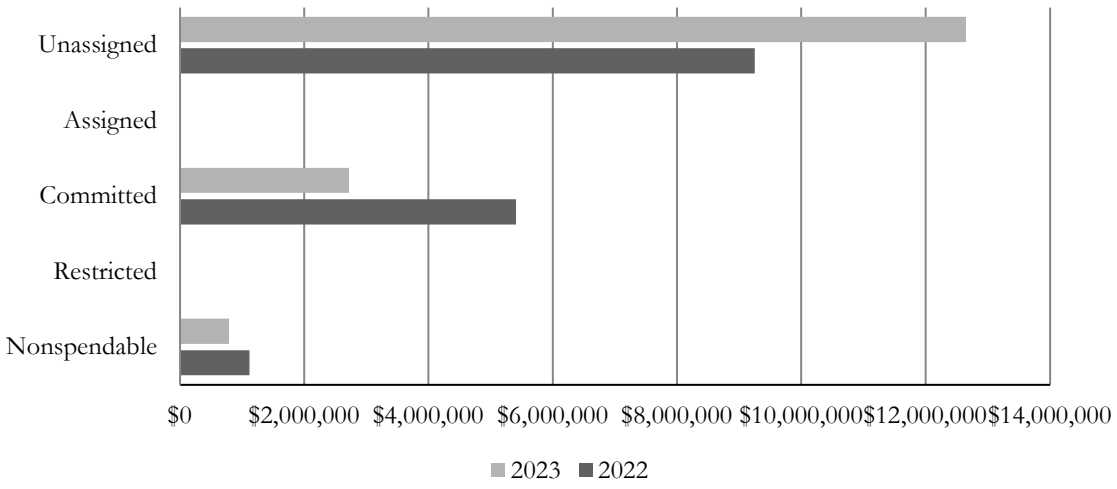
Financial Analysis of the Government Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds
The focus of the County's *governmental funds* is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Board of County Commissioners.

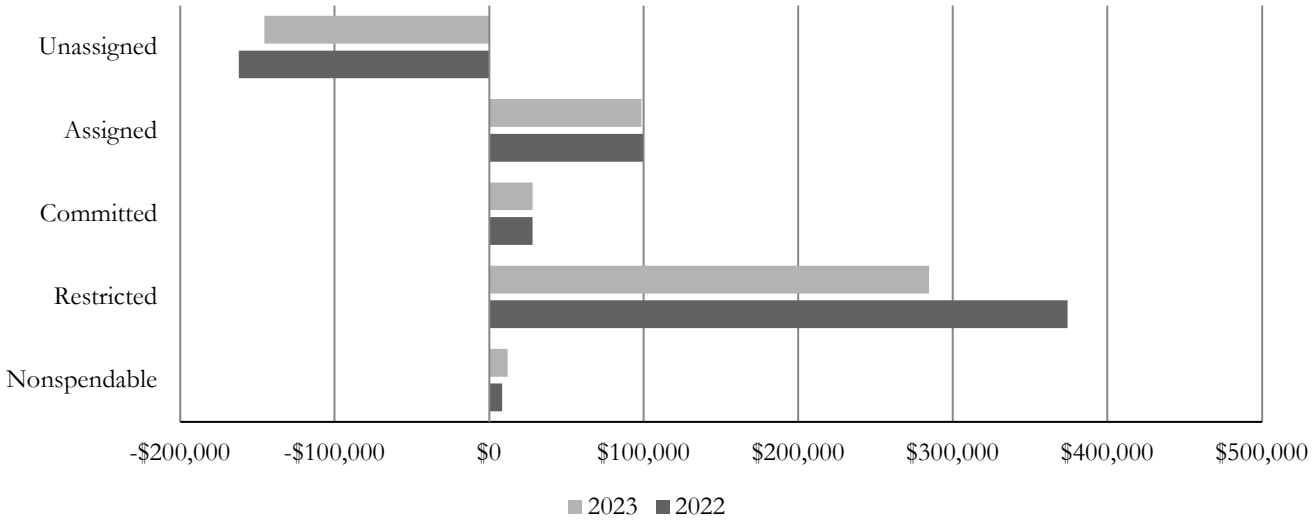
As of the end of the current fiscal year, the County's *governmental funds* reported combined fund balances of $16,441,828, an increase of $307,510 in comparison with the prior year. Approximately 76% of this amount ($12,505,715) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form ($805,112), 2) restricted for particular purposes ($284,590), 3) committed for particular purposes ($2,747,989) or 4) assigned for particular purposes ($98,422).

General Fund - Components of Fund Balance
June 30, 2023 and 2022



The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was $12,651,192, while the total fund balance was $16,164,425. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and total general fund balance to total general fund expenditures. Unassigned fund balance represents approximately 24% of total expenditures, while total fund balance represents approximately 31% of that same amount.

Other Governmental Funds - Components of Fund Balance
June 30, 2023 and 2022



The fund balance of the County's general fund increased by $378,232. This was primarily due to income taxes that came in higher than anticipated and personnel costs that came in lower than anticipated due to employee turnover and vacancies.

The County's capital projects fund, had a negative fund balance of $130,754 reflecting a due from the general fund liability related to the Nicholson water treatment plant upgrade.

Proprietary Funds
The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The net position of the County's major enterprise fund (water and wastewater services) at the end of the year was $25,626,686. The total decrease in net position was ($22,356). As noted earlier in the discussion of business-type activities, the business-type revenues do not fully cover all of the associated expenses. The General Fund subsidizes these funds with the exception of depreciation/amortization. As a result, net position decreases.

General Fund Budgetary Highlights

Original budget compared to final budget
The original general fund expenditure and transfer out budget of $58,932,626 was amended by $2,188,613 to a final general fund expenditure and transfer out budget of $61,121,239. The major amendments to the budget were:

- Transfers to other funds were increased by $2,552,894 reflecting the decision to pay for capital projects instead of financing them.

- The contingency fund was decreased by $181,631, reflecting less need for contingencies.

Final budget compared to actual results.
Actual expenditures for the year were $3,299,302 less than estimated. The most significant differences occurred in the following areas:

- Personnel costs were $2,068,323 under budget. This was the result of longer than normal position vacancies and employee turnover.

- Operating expenditures were $812,700 less than budget. Most of the savings occurred in highways, law enforcement, planning, environmental operations, building maintenance and park & recreation.

- Contingency funds were underspent by $264,881.

Capital Assets and Debt Administration

Capital Assets
The County's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to $88,834,128 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, roads, highways, bridges, and water treatment and distribution plants. The total increase in capital assets for the current fiscal year was 1%.

Kent County, Maryland, Capital Assets (net of depreciation/amortization)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 22,677,487	$ 22,677,487	$ 1,731,536	$ 1,731,536	$ 24,409,023	$ 24,409,023
Construction in progress	1,079,232	771,324	78,707	23,007	1,157,939	794,331
Buildings	8,680,390	8,977,096	1,353,794	1,303,014	10,034,184	10,280,110
Right-to-use leased buildings	55,786	97,625	-	-	55,786	97,625
Machinery, equipment and vehicles	4,159,613	3,728,717	627,787	767,381	4,787,400	4,496,098
Right-to-use leased equipment	1,178,137	1,265,557	410,872	196,442	1,589,009	1,461,999
Improvements	1,657,998	1,427,782	180,732	199,851	1,838,730	1,627,633
Infrastructure	11,357,224	11,636,614	33,415,354	33,970,075	44,772,578	45,606,689
Subscriptions	189,479	-	-	-	189,479	-
Total	$ 51,035,346	$ 50,582,202	$ 37,798,782	$ 38,191,306	$ 88,834,128	$ 88,773,508

Major capital asset events during the current fiscal year included the following:

- $663,089 - Highway equipment
- $619,639 - Vehicle leases
- $444,806 - Water wastewater infrastructure
- $369,293 - Sports field infrastructure

Additional information on Kent County's capital assets can be found on pages 49-51 of this report.

Long-term Debt

At the end of the current fiscal year, the County had total debt outstanding of $15,493,817. The remainder of the County's long-term obligations are leases and subscription based information technology arrangements.

Kent County, Maryland's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	$ 4,636,926	$ 5,392,206	$ 10,856,891	$ 11,391,733	$ 15,493,817	$ 16,783,939
Leases payable	1,193,746	1,353,496	338,635	157,123	1,532,381	1,510,619
Subscriptions payable	188,258	271,009	-	-	188,258	271,009
Total	$ 6,018,930	$ 7,016,711	$ 11,195,526	$ 11,548,856	$ 17,214,456	$ 18,565,567

During the current fiscal year, the County's total debt decreased by $1,080,102. The County's significant debt activities included:

- $755,280 of governmental activities debt was retired.
- $468,890 of governmental activities leases were retired.
- $150,219 of governmental activities subscriptions were retired.
- $534,842 of business-type activities debt was retired.
- The County entered into $560,203 of new right-to-use leases for vehicles.

The County's debt policy limits the issuance of debt to under $20,000,000 in any single year. This year the County issued no new debt.

Additional information on Kent County's long-term debt can be found on pages 61-64 of this report.

Economic Factors and Next Year's Budgets and Rates

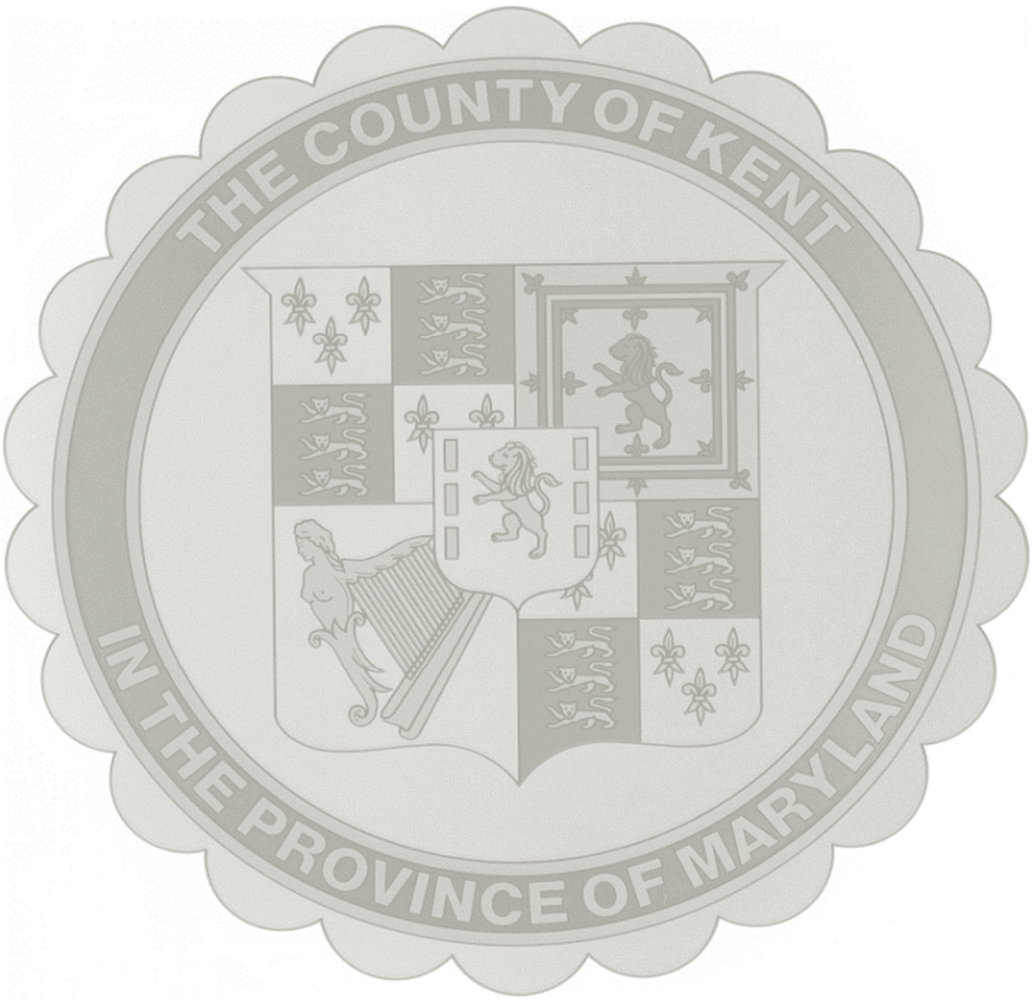
The following economic factors currently affect the County and were considered in developing the 2024 fiscal year budget:

- Due to the uncertainty of the post pandemic economy, the fiscal year 2024 budget anticipates income tax revenues consistent with fiscal year 2023.
- Due to the decreased activity in the housing market, recordation and property tax revenue are expected to continue to decline.
- The fiscal year 2024 property tax rate was increased from $1.012 to $1.022 per $100 of assessed property value. This will generate an additional $1,388,000 in revenue.
- The fiscal year 2024 income tax rate remained at 3.20%.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Office of Finance
400 High Street
Chestertown, Maryland 21620


THE COUNTY OF KENT
IN THE PROVINCE OF MARYLAND

Basic Financial Statements

Government-wide financial statements combine all of Kent County's governmental and business-type activities, as well as its discretely presented component units.

Fund financial statements show the financial position and the operating results by fund.

The County Commissioners of Kent County, Maryland
Statement of Net Position
June 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Board of Education	Public Library
ASSETS					
Cash and cash equivalents	$ 14,487,388	$ 150	$ 14,487,538	$ 5,313,212	$ 278,783
Equity in pooled cash	2,096,199	56,729	2,152,928	-	-
Property taxes receivable	1,684,883	-	1,684,883	-	-
Intergovernmental receivable	13,243,769	66,389	13,310,158	3,640,424	-
Other receivables	637,105	1,075,475	1,712,580	107,555	98,919
Internal balances	280,388	(280,388)	-	-	-
Inventories	491,827	98,505	590,332	57,674	-
Prepaids	313,285	24,774	338,059	-	22,226
Capital assets, not being depreciated:					
Land	22,677,487	1,731,536	24,409,023	122,025	-
Construction in progress	1,079,232	78,707	1,157,939	6,480,531	-
Capital assets, net of accumulated depreciation/amortization					
Buildings	8,680,390	1,353,794	10,034,184	18,474,548	-
Right-to-use leased buildings	55,786	-	55,786	-	181,473
Machinery, equipment and vehicles	4,159,613	627,787	4,787,400	918,861	23,360
Right-to-use leased equipment	1,178,137	410,872	1,589,009	394,909	-
Infrastructure	11,357,224	33,415,354	44,772,578	-	-
Subscription assets	189,479	-	189,479	-	-
Improvements	1,657,998	180,732	1,838,730	221,449	4,628
Library collection	-	-	-	-	177,940
Total Assets	84,270,190	38,840,416	123,110,606	35,731,188	787,329
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	3,702,204	-	3,702,204	406,898	-
Deferred outflows related to other post employment benefits	3,242,830	-	3,242,830	6,907,826	-
Total deferred outflows of resources	6,945,034	-	6,945,034	7,314,724	-
LIABILITIES					
Accounts payable and other accrued liabilities	3,525,536	196,742	3,722,278	2,843,946	77,580
Accrued interest payable	36,802	37,523	74,325	-	-
Intergovernmental payable	1,218,484	157,238	1,375,722	-	283
Unearned revenues	2,154,046	-	2,154,046	2,021,405	29,287
Noncurrent liabilities:					
Due within one year	1,636,166	651,167	2,287,333	347,216	20,119
Due in more than one year	34,202,285	10,625,973	44,828,258	26,040,341	178,910
Total Liabilities	42,773,319	11,668,643	54,441,962	31,252,908	306,179
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pension	1,229,091	-	1,229,091	1,010,816	-
Deferred inflows related to other post employment benefits	8,237,154	-	8,237,154	10,281,427	-
Total deferred inflows of resources	9,466,245	-	9,466,245	11,292,243	-
NET POSITION					
Net investment in capital assets	46,206,416	26,603,256	72,809,672	25,979,038	199,971
Restricted for:					
Narcotics task force	54,143	-	54,143	-	-
Agricultural land preservation	45,838	-	45,838	-	-
Weed control	61,825	-	61,825	-	-
Kent family center	4,550	-	4,550	-	-
Inmate welfare	135,548	-	135,548	-	-
Law library	7,280	-	7,280	-	-
Special events overtime	7,051	-	7,051	-	-
Reforestation & open space	89,758	-	89,758	-	-
Inventory	491,827	-	491,827	-	-
Prepaid	301,408	-	301,408	-	-
Other Purposes	2,164	-	2,164	306,343	22,226
Unrestricted	(8,432,148)	568,517	(7,863,631)	(25,784,620)	258,953
Total Net Position	$ 38,975,660	$ 27,171,773	$ 66,147,433	$ 500,761	$ 481,150

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Activities
For the Year Ended June 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Position				
					Primary Government			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Board of Education	Public Library
Functions/Programs:									
Primary Government:									
Governmental activities:									
General government	$11,368,394	$ 82,515	$ 25,271	$ 481,693	$(10,778,915)	$ -	$ (10,778,915)	$ -	$ -
Public safety	13,797,894	82,842	1,277,644	-	(12,437,408)	-	(12,437,408)	-	-
Public works	7,579,526	390,202	633,788	4,194,317	(2,361,219)	-	(2,361,219)	-	-
Health and social services	2,683,549	12,773	1,224,447	-	(1,446,329)	-	(1,446,329)	-	-
Education	19,105,024	-	-	-	(19,105,024)	-	(19,105,024)	-	-
Culture and recreation	6,064,051	186,850	-	697,948	(5,179,253)	-	(5,179,253)	-	-
Libraries	713,899	-	-	-	(713,899)	-	(713,899)	-	-
Resource conservation	371,554	-	-	-	(371,554)	-	(371,554)	-	-
Community development	842,908	9,437	261,491	-	(571,980)	-	(571,980)	-	-
Debt service - interest	14,381	-	-	-	(14,381)	-	(14,381)	-	-
Total governmental activities	62,541,180	764,619	3,422,641	5,373,958	(52,979,962)	-	(52,979,962)	-	-
Business-type activities:									
Water and wastewater services	4,533,672	2,709,510	-	498,266	-	(1,325,896)	(1,325,896)	-	-
Bayside landing	27,674	48,070	-	26,300	-	46,696	46,696	-	-
Total business-type activities	4,561,346	2,757,580	-	524,566	-	(1,279,200)	(1,279,200)	-	-
Total primary government	$67,102,526	$ 3,522,199	$ 3,422,641	$ 5,898,524	(52,979,962)	(1,279,200)	(54,259,162)	-	-
Component Units:									
Kent County Board of Education	$40,568,720	$ 237,925	$10,060,981	$ 972,235				(25,272,178)	-
Kent County Public Library	1,157,764	-	-	-				-	(1,124,619)
Total component units	$41,726,484	$ 237,925	$10,060,981	$ 972,235				(25,272,178)	(1,124,619)
General revenues:									
Property taxes					32,613,317	-	32,613,317	-	-
Income taxes					20,935,331	-	20,935,331	-	-
Other taxes					2,706,679	-	2,706,679	-	-
Other revenues					988,839	108,533	1,097,372	194,001	41,534
Grants and contributions not restricted to specific programs					-	-	-	28,562,321	1,049,187
Transfers					(1,195,007)	1,195,007	-	-	-
Total general revenues and transfers					56,049,159	1,303,540	57,352,699	28,756,322	1,090,721
Change in net position					3,069,197	24,340	3,093,537	3,484,144	(33,898)
Net position - beginning					35,906,463	27,147,433	63,053,896	(2,983,383)	515,048
Net position - ending					$ 38,975,660	$27,171,773	$ 66,147,433	$ 500,761	$ 481,150

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Balance Sheet – Governmental Funds
June 30, 2023

	General	Grants	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 13,911,723	$ -	$ 575,665	$ -	$ 14,487,388
Equity in pooled cash	-	953,992	-	1,142,207	2,096,199
Property taxes receivable	1,684,883	-	-	-	1,684,883
Intergovernmental receivable	10,614,273	2,038,610	-	590,886	13,243,769
Other receivables	620,737	112	-	16,256	637,105
Due from other funds	1,719,013	855,542	-	-	2,574,555
Inventories	491,827	-	-	-	491,827
Prepaid items	301,408	2,107	-	9,770	313,285
Total assets	$ 29,343,864	$ 3,850,363	$ 575,665	$ 1,759,119	$ 35,529,011
LIABILITIES					
Accounts payable	$ 1,344,942	$ 840,862	$ -	$ 310,986	$ 2,496,790
Accrued liabilities	911,433	9,338	-	107,975	1,028,746
Intergovernmental payable	166,400	94	706,419	345,571	1,218,484
Due to other funds	861,714	1,143,884	-	288,569	2,294,167
Unearned revenue	-	1,856,185	-	297,861	2,154,046
Total liabilities	3,284,489	3,850,363	706,419	1,350,962	9,192,233
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	9,894,950	-	-	-	9,894,950
Total deferred inflows of resources	9,894,950	-	-	-	9,894,950
FUND BALANCES					
Nonspendable:					
Inventory	491,827	-	-	-	491,827
Prepaid expenditures	301,408	2,107	-	9,770	313,285
Restricted:					
General government	-	-	-	7,871	7,871
Public safety	-	-	-	169,114	169,114
Resource conservation	-	-	-	107,605	107,605
Committed:					
Resource conservation	-	-	-	27,991	27,991
Subsequent year's budget appropriation of fund balance	2,719,998	-	-	-	2,719,998
Assigned:					
Parks, recreation, and culture	-	-	-	1,266	1,266
Public safety	-	-	-	27,935	27,935
Social services	-	-	-	7,396	7,396
Public works	-	-	-	61,825	61,825
Unassigned	12,651,192	(2,107)	(130,754)	(12,616)	12,505,715
Total fund balances	16,164,425	-	(130,754)	408,157	16,441,828
Total liabilities, deferred inflows of resources, and fund balances	$ 29,343,864	$ 3,850,363	$ 575,665	$ 1,759,119	$ 35,529,011

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2023

Amounts reported for governmental activities in the statement of net position (page 26) are different because:

Total fund balance - governmental funds (page 28)		$ 16,441,828
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Nondepreciable capital assets:		
Land and land improvements	$ 22,677,487	
Construction in progress	1,079,232	
Depreciable capital assets:		
Buildings	15,441,978	
Right to use leased buildings	139,464	
Improvements	3,453,176	
Machinery and equipment	17,475,588	
Right-to-use leased equipment	5,246,732	
Subscription assets	338,477	
Infrastructure	18,496,696	
Total capital assets:	84,348,830	
Less accumulated depreciation/amortization	(33,313,484)	51,035,346
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:		
General obligation bonds payable	$ (4,636,926)	
Leases payable	(1,193,746)	
Subscriptions payable	(188,258)	
Landfill liability	(2,149,558)	
Compensated absences	(1,230,033)	
Net other post-employment benefits liability	(13,963,157)	
Net pension liability	(12,476,773)	
Accrued interest payable	(36,802)	
		(35,875,253)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds:		
Taxes	$ 9,894,950	
		9,894,950
Deferred outflow of financial resources represents consumption of net position that applies to a future period and therefore are not reported in the funds:		
Pension:		
Change in proportion & differences between employer contributions & share of contributions	$ 425,457	
Change in assumptions in net pension liability	1,337,515	
Contributions subsequent to the measurement date	1,939,232	
OPEB:		
Change in assumptions in net OPEB liability	2,341,885	
Net difference between projected and actual earnings on plan investments	2,860	
Difference between actual and expected experience	898,085	
		6,945,034
Deferred inflow of financial resources represents an acquisition of net position that applies to a future period and therefore are not reported in the funds:		
Pension:		
Net difference between projected and actual earnings on plan investments	$ (313,006)	
Difference between actual and expected experience	(916,085)	
OPEB:		
Change in assumptions in net OPEB liability	(4,460,439)	
Difference between actual and expected experience	(3,776,715)	
		(9,466,245)
Net position of governmental activities		$ 38,975,660

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Year Ended June 30, 2023

	General	Grants	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	$ 32,585,559	$ -	$ -	$ -	$ 32,585,559
Income	19,961,414	-	-	-	19,961,414
Other	2,688,896	-	-	17,783	2,706,679
Licenses and permits	381,117	-	-	-	381,117
Intergovernmental	866,571	6,691,131	117,689	1,121,208	8,796,599
Charges for services	750,912	-	-	13,706	764,618
Fines and forfeitures	67,665	-	-	45,390	113,055
Rental income	111,000	-	-	-	111,000
Miscellaneous	632,154	782	-	45,172	678,108
Total revenues	58,045,288	6,691,913	117,689	1,243,259	66,098,149
EXPENDITURES					
Current:					
General government	7,489,038	3,590,177	-	204,118	11,283,333
Public safety	12,456,151	839,616	-	23,779	13,319,546
Public works	6,761,815	1,183,084	-	42,833	7,987,732
Health and social services	1,253,295	326,370	-	1,075,973	2,655,638
Education	19,039,365	-	-	-	19,039,365
Parks, recreation and culture	1,725,004	539,609	-	197,458	2,462,071
Libraries	713,899	-	-	-	713,899
Resource conservation and development	371,554	-	-	-	371,554
Community development	601,874	233,057	-	17,867	852,798
Intergovernmental	111,972	-	-	-	111,972
Miscellaneous	400,941	-	-	-	400,941
Debt service:					
Principal	1,324,888	-	-	49,501	1,374,389
Interest	183,194	-	-	5,495	188,689
Capital outlay:					
Public safety	-	-	39,814	-	39,814
Public works	-	-	235,651	-	235,651
Parks, recreation and culture	-	-	65,659	-	65,659
Education	-	-	3,945,900	-	3,945,900
Total expenditures	52,432,990	6,711,913	4,287,024	1,617,024	65,048,951
Excess (deficiency) of revenues over expenditures	5,612,298	(20,000)	(4,169,335)	(373,765)	1,049,198
OTHER FINANCING SOURCES (USES)					
Transfers in	-	20,000	4,196,257	234,216	4,450,473
Transfers out	(5,645,480)	-	-	-	(5,645,480)
Leases	275,862	-	-	33,278	309,140
Subscription arrangements	67,468	-	-	-	67,468
Sale of general capital assets	68,084	-	-	8,627	76,711
Total other financing sources (uses)	(5,234,066)	20,000	4,196,257	276,121	(741,688)
Net change in fund balances	378,232	-	26,922	(97,644)	307,510
Fund balances - beginning	15,786,193	-	(157,676)	505,801	16,134,318
Fund balances - ending	$ 16,164,425	$ -	$ (130,754)	$ 408,157	$ 16,441,828

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities (page 27) are different because:		
Net change in fund balances - total governmental funds (page 30)		$ 307,510
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense:		
Capital outlay	$ 2,215,120	
Depreciation/amortization expense	(2,000,284)	
		214,836
In the statement of activities, only the loss on the sale of capital assets is reported. However, in the government funds, the proceeds from the sale increase financial resources.		
Cost of capital assets sold	$ (32,701)	
		(32,701)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Taxes	$ 1,003,700	
		1,003,700
The issuance of long-term debt (i.e., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities:		
Leases issued	$ (309,140)	
Subscriptions issued	(67,468)	
Principal repayments:		
Leases	468,890	
Subscriptions	150,219	
General obligations bond payable	755,280	
		997,781
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Accrued landfill liability	$ 167,139	
Accrued interest payable	7,169	
Net other post-employment benefits liability	349,955	
Net pension liability	(2,886,732)	
Accrued compensated absences	92,558	
		(2,269,911)
Deferred outflow of financial resources represents consumption of net position that applies to a future period and therefore are not reported in the funds:		
Pension:		
Net difference between projected and actual earnings on plan investments	$ -	
Change in proportion & differences between employer contributions & share of contributions	(346,652)	
Change in assumptions in net pension liability	(322,817)	
Contributions subsequent to the measurement date	494,531	
OPEB:		
Change in assumptions in net OPEB liability	(646,986)	
Net difference between projected and actual earnings on plan investments	(4,233)	
Difference between actual and expected experience	(299,399)	
		(1,125,556)
Deferred inflow of financial resources represents an acquisition of net position that applies to a future period and therefore are not reported in the funds:		
Pension:		
Net difference between projected and actual earnings on plan investments	$ 4,152,754	
Difference between actual and expected experience	(204,820)	
Change in assumptions in net pension liability	-	
OPEB:		
Change in assumptions in net OPEB liability	366,838	
Difference between actual and expected experience	(341,234)	
Net difference between projected and actual earnings on plan investments		
		3,973,538
Change in net position of governmental activities		$ 3,069,197

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Net Position - Proprietary Funds
June 30, 2023

	Business-type Activities		
	Water and Wastewater Services	Non-Major Bayside Landing	Total Enterprise Funds
ASSETS			
Current Assets:			
Cash and cash equivalents	$ 150	$ -	$ 150
Equity in pooled cash	-	56,729	56,729
Accounts receivable	1,075,475	-	1,075,475
Intergovernmental receivable	36,989	29,400	66,389
Due from other funds	6,172	-	6,172
Inventories	98,505	-	98,505
Prepaid items	24,774	-	24,774
Total current assets	1,242,065	86,129	1,328,194
Noncurrent Assets:			
Capital Assets:			
Land	531,536	1,200,000	1,731,536
Buildings	1,637,650	206,539	1,844,189
Improvements	358,693	39,190	397,883
Infrastructure	53,162,409	109,500	53,271,909
Construction in progress	19,907	58,800	78,707
Machinery, equipment, and vehicles	3,287,618	10,887	3,298,505
Right-to-use equipment and vehicles	568,878	-	568,878
Less accumulated depreciation	(23,236,049)	(156,776)	(23,392,825)
Total noncurrent assets	36,330,642	1,468,140	37,798,782
Total assets	37,572,707	1,554,269	39,126,976
LIABILITIES			
Current Liabilities:			
Accounts payable	140,275	6,966	147,241
Accrued liabilities	39,245	1,314	40,559
Compensated absences	10,591	-	10,591
Bonds and lease payable	640,576	-	640,576
Customer deposits payable	8,942	-	8,942
Accrued interest payable	37,523	-	37,523
Intergovernmental payable	156,336	902	157,238
Due to other funds	286,560	-	286,560
Total current liabilities	1,320,048	9,182	1,329,230
Noncurrent Liabilities:			
Compensated absences	71,023	-	71,023
Bonds and lease payable	10,554,950	-	10,554,950
Total noncurrent liabilities	10,625,973	-	10,625,973
Total liabilities	11,946,021	9,182	11,955,203
NET POSITION			
Net investment in capital assets	25,135,116	1,468,140	26,603,256
Unrestricted	491,570	76,947	568,517
Total net position	$ 25,626,686	$ 1,545,087	$ 27,171,773

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities		
	Water and Wastewater Services	Non-Major Bayside Landing	Total Enterprise Funds
Operating revenues:			
Charges for services:			
Water	$ 701,885	$ -	$ 701,885
Sewer	1,713,827	-	1,713,827
Septic	196,276	-	196,276
Municipal Plant operations	97,522	-	97,522
Public landings	-	48,070	48,070
Miscellaneous	65,934	-	65,934
Total operating revenues	2,775,444	48,070	2,823,514
Operating expenses:			
Water	393,298	-	393,298
Sewer	1,749,645	-	1,749,645
Septic	93,641	-	93,641
Municipal plant operations	51,336	-	51,336
Parks and recreation	-	11,035	11,035
Public landings	-	8,045	8,045
Administration	680,267	-	680,267
Depreciation	1,292,431	8,594	1,301,025
Total operating expenses	4,260,618	27,674	4,288,292
Operating income (loss)	(1,485,174)	20,396	(1,464,778)
Nonoperating revenues (expenses):			
Allocation fees	11,800	-	11,800
Sale of Vehicles	30,168	-	30,168
Sale of Recyclables	631	-	631
Interest expense	(273,054)	-	(273,054)
Total nonoperating revenues (expenses)	(230,455)	-	(230,455)
Income (loss) before transfers	(1,715,629)	20,396	(1,695,233)
Capital contributions	498,266	26,300	524,566
Transfers in	1,195,007	-	1,195,007
Change in net position	(22,356)	46,696	24,340
Net position - beginning	25,649,042	1,498,391	27,147,433
Net position - ending	$ 25,626,686	$ 1,545,087	$ 27,171,773

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2023

	Business-Type Activities		
	Water and Wastewater Services	Non-Major Bayside Landing	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 2,742,007	$ 21,770	$ 2,763,777
Payments to suppliers	(2,147,386)	(11,715)	(2,159,101)
Payments to employees	(798,086)	(2,887)	(800,973)
Net cash provided (used) by operating activities	(203,465)	7,168	(196,297)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers to other funds	(51,028)	-	(51,028)
Transfers from other funds	1,195,007	-	1,195,007
Net cash provided (used) by noncapital financing activities	1,143,979	-	1,143,979
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital grants/contributions	498,266	26,300	524,566
Purchases of capital assets	(855,491)	(55,700)	(911,191)
Allocation fees	11,800	-	11,800
Proceeds from sale of assets	33,489	-	33,489
Principal paid on capital debt	(353,330)	-	(353,330)
Interest paid on capital debt	(275,248)	-	(275,248)
Net cash used by capital and related financing activities	(940,514)	(29,400)	(969,914)
Net increase (decrease) in cash and cash equivalents	-	(22,232)	(22,232)
Balances - beginning of year	150	78,961	79,111
Balances - end of year	$ 150	$ 56,729	$ 56,879
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	$ (1,485,174)	$ 20,396	$ (1,464,778)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization	1,292,431	8,594	1,301,025
Changes in assets and liabilities:			
Accounts receivable	(57,889)	-	(57,889)
Intergovernmental receivable	20,870	(26,300)	(5,430)
Prepaid expenses	(1,025)	-	(1,025)
Inventory	20,209	-	20,209
Due from general fund	247	-	247
Accounts payable and accrued expenses	(31,100)	5,172	(25,928)
Intergovernmental payable	16,815	(694)	16,121
Customer deposits and overpayments	3,335	-	3,335
Compensated absences payable	17,816	-	17,816
Net cash provided by operating activities	$ (203,465)	$ 7,168	$ (196,297)

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2023

	Tax Sale Private Purpose Trust Fund	Other Post-Employment Benefit Trust Fund	Custodial Funds
ASSETS			
Cash and cash equivalents	$ -	$ -	$ 23,712
Equity in pooled cash	561,769	-	46,812
Receivables:			
Taxes for other governments	-	-	595,901
Tax sale collections for individuals	19,842	-	-
Total receivables	19,842	-	595,901
Investments at fair value:			
Pooled investments	-	172,318	-
Total investments	-	172,318	-
Total assets	581,611	172,318	666,425
LIABILITIES			
Accounts payable and other liabilities	445,112	-	23,212
Due to other governments	1,388	-	643,213
Total liabilities	446,500	-	666,425
NET POSITION			
Restricted for:			
Post employment benefits other than pensions	-	172,318	-
Individuals, organizations and other governments	135,111	-	-
Total net position	$ 135,111	$ 172,318	$ -

The notes to financial statements are an integral part of this statement.

The County Commissioners of Kent County, Maryland
Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the Year Ended June 30, 2023

	Tax Sale Private Purpose Trust Fund	Other Post-Employment Benefit Trust Fund	Custodial Funds
ADDITIONS			
Contributions:			
Employer	$ -	$ -	$ -
Total contributions	-	-	-
Investment Earnings			
Net increase/(decrease) in fair value of investments	-	13,224	-
Interest, dividends, and other	-	3,775	-
Total investment earnings	-	16,999	-
Less investment costs	-	95	-
Net investment earnings	-	16,904	-
Property tax collections for other governments	-	-	11,784,368
Funds collected for inmates	-	-	117,923
Tax sale collections for individuals	1,460,153	-	-
Total additions	1,460,153	16,904	11,902,291
DEDUCTIONS			
Property tax payments to other governments	-	-	11,784,368
Tax sale payments to individuals	1,494,258	-	-
Funds distributed to inmates	-	-	117,923
Administrative expenses	-	792	-
Total deductions	1,494,258	792	11,902,291
Net increase/(decrease) in fiduciary net position	(34,105)	16,112	-
Net position - beginning	169,216	156,206	-
Net position - ending	$ 135,111	$ 172,318	$ -

The notes to the financial statements are an integral part of this statement.

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I. Summary of Significant Accounting Policies

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting entity

Kent County, Maryland (the County) was founded in 1642, the second civil division in the province of Maryland. The County is governed by three commissioners who are elected at large to serve four-year terms. This board assumes responsibilities conferred upon them by the Maryland General Assembly and provides the following services: public safety, public works, health and social services, sanitation, recreation and culture, education, economic development, community development and general administrative services. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Discretely presented component units. The Board of Education of Kent County, which operates all public schools (grades Pre-K through 12) within the County, is a component unit of Kent County, Maryland by virtue of the Board's fiscal dependency on the County through the County's responsibility for levying taxes, issuing debt, and it's approval of the Board's budget. The County Board of Education's governing board is elected by the citizens of Kent County. The component unit has no taxing authority of its own.

The Kent County Public Library is a component unit of Kent County, Maryland by virtue of the library's fiscal dependency on the County. The County levies taxes and appoints members to the Library Board of Trustees from nominations submitted by the remaining members of that board. The Library Board of Trustees governs the library.

Separately issued financial statements of the individual component units can be obtained from their respective administrative offices listed below:

Board of Education of
Kent County, Maryland
5608 Boundary Avenue
Rock Hall, Maryland 21661

Kent County Public Library
408 High Street
Chestertown, MD 21620

Joint Venture. The Midshore Regional Landfill is a joint venture with Talbot, Caroline, and Queen Anne's counties. Disclosure of the County's participation in this joint venture is presented in Note III. P.

Separately issued financial statements can be obtained from the joint ventures' administrative office listed below:

Maryland Environmental Service
259 Najoles Road
Millersville, MD 21108

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while

business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's water and wastewater functions and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *general fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *capital projects fund* accounts for the acquisition and construction of the County's major capital facilities, other than those financed by proprietary funds.

The *grant fund* accounts for all of the County's activities that are funded by grant revenue.

The government reports the following major enterprise funds:

The *water and wastewater services fund* accounts for the activities related to operating the sewage treatment plants, sewage pumping stations, and the water distribution systems throughout the County.

Additionally, the County reports the following fund types:

The *tax sale private-purpose trust fund* accounts for monies received from tax sale transactions on behalf of property owners.

The *other post-employment benefit trust fund* accounts for the Kent County portion of the Maryland Association of Counties pooled OPEB Investment Trust Fund.

The *agency fund* accounts for inmate accounts at the detention center, vehicle registration charges collected on behalf of the motor vehicle administration, special assessment charges collected on behalf of the Millington Drainage Association, and property taxes collected on behalf of other governments.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and enterprise funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers

between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, other local taxes, state shared taxes, licenses, fines and forfeitures, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

F. Budgetary information

1. Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, enterprise funds, and capital projects fund. The capital projects fund is appropriated on a project-length basis. Special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., grant awards and endowment requirements) and sometimes span a period of more than one fiscal year.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commissioners. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While

all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. *Investments*

Investments for the County are reported at fair value (generally based on quoted market prices) except for the position in the Maryland Local Government Investment Pool.

The Maryland Local Government Investment Pool (MLGIP) was created by the state legislature through Section 22G of Article 4 of the Annotated Code of Maryland and is under the supervision of the state treasurer. Investments in the Maryland Local Government Investment Pool are reported at the net asset value per share.

The Maryland Association of Counties Pooled OPEB Trust (MACO Trust) is administered by Davenport & Company LLC, and is a wholly-owned instrumentality of its members. Investments in the MACO Trust are recorded at fair value.

3. Inventories and prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and repair items. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date or amount. The County was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their acquisition value at the date of donation.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. This year no tax-exempt bond anticipation notes (BANS) were issued, consequently, no interest was capitalized.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings	50
Right-to-use leased buildings	3
Improvements	20
Infrastructure	50
Machinery, equipment and vehicles	5-20
Right-to-use leased equipment	5-15
Subscriptions	2-5

5. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County reports a deferred outflow of resources for the change in assumptions in total pension liability, board pension contributions subsequent to the measurement date, change in proportion and differences between employer contributions and share of contributions, change in assumptions in total OPEB liability, net difference between projected and actual earnings on plan investments, and the difference between the actual and expected experience related to the OPEB plan.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County reports a deferred inflow of resources for the difference between the actual and expected experience related to the pension plan, the net difference between projected and actual earnings on pension plan investments, change in assumptions in total OPEB liability, and the net difference between actual and expected experience related to the OPEB plan. The County also reports the item, *unavailable revenue,* reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from income taxes and property taxes. The amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net position flow assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

7. Fund balance flow assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County reports the following fund balances in governmental activities:

Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. The County reported the following nonspendable fund balances:

Fund	Fund Balance	Nonspendable Category
General Fund	$ 491,827	Inventory
	301,408	Prepaid Expenditures
Grant Fund	2,107	Prepaid Expenditures
Special Revenue Fund		
Kent Family Center	7,845	Prepaid Expenditures
HotDesks	1,100	Prepaid Expenditures
Kent County Drug Task Force	587	Prepaid Expenditures
Inmate Welfare	238	Prepaid Expenditures

Restricted – Amounts that can only be spent for specific purposes because of enabling legislation, constitutional provisions or externally imposed conditions by grantors, creditors or contributors. The County reported the following restricted fund balances:

Fund	Fund Balance	Restricted by
Special Revenue Fund		
Agricultural Land Preservation	$ 45,838	Tax Property Article 13-306 and contributors
Reforestation & Open Space	61,767	Natural Resources Article 5-1610
Inmate Welfare	135,548	Correctional Services Article 10-502
Law Library	7,280	Courts and Judicial Proceedings Article 13-501
Regional Family Services	591	Courts and Judicial Proceedings Article 7-202
Sheriff's Forfeiture	10,156	Federal Equitable Sharing Agreement
Kent County Drug Task Force	23,410	Kent County Drug Task Force Forfeiture Agreement

Committed – Amounts that can be used only for specific purposes are determined by formal action (adoption or amendment) by the Board of County Commissioners who are the highest level of decision making authority. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. The County reported the following committed fund balances:

Fund	Fund Balance	Committed by
General Fund	$ 2,719,998	Kent County Budget Document
Special Revenue Fund		
Reforestation & Open Space	27,991	Kent County Land Use Ordinance

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The County reported the following assigned fund balances:

Fund	Fund Balance	Assigned by
Special Revenue Fund		
Sheriff Forfeitures	$ 20,577	Kent County Budget Document
Special Events Overtime	7,051	Kent County Budget Document
Shop with a Cop	307	Kent County Budget Document
Platform Tennis	382	Kent County Budget Document
Post Prom	884	Kent County Budget Document
Weed Control	61,825	Kent County Budget Document
Kent Family Center	7,396	Kent County Budget Document

Unassigned – Amounts that are not included in other fund balance classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

H. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

Property taxes attach as an enforceable lien on real property and are levied as of July 1st. Payments are due by September 30th for all non-principal residences. Beginning October 1st, interest is charged each month on taxes that remain unpaid. For principal residences and small businesses with property tax liabilities of less than $100,000, a two part installment plan is offered. The first installment is due by September 30th. Beginning October 1st, interest is charged on the amount of the first installment only. The second installment is due by December 31st. Beginning January 1st, interest is charged on all outstanding balances. A final billing (mailed on January 1) reflects any adjustments (i.e., new construction) to the current year's actual levy. Beginning April 1st, interest is charged each month on taxes that remain unpaid. Property taxes are levied at rates enacted by the Board of County Commissioners in the annual budget on the assessed value as determined by the Maryland Department of Assessments and Taxation. The tax rate for the fiscal year ended June 30, 2023 was $1.012 per $100 of full assessed value.

3. Compensated absences

Primary Government

Vacation/ Compensatory Leave Time. The County's policy permits employees to accumulate earned but unused vacation and compensatory leave time benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. As of June 30, 2023, a total of $1,230,033 in unused vacation and compensatory leave time has been recorded as compensated absences payable on the Statement of Net Position.

Sick Leave. Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists.

Component Units

Board of Education

Sick Leave. As of June 30, 2023, the value of accumulated unused sick leave has not been determined. It is not practical to estimate the portion of such values, which will ultimately be paid because payment is contingent upon employees' future illnesses or retirement. The Board expects its commitment to provide sick leave to be met during the normal course of activities over the working lives of its present employees. Any accumulated unused sick leave at retirement will ultimately be taken into consideration and paid through retirement benefits by the State of Maryland.

Vacation. Twelve-month employees earn annual leave at varying rates dependent upon position and length of service. Annual leave generally must be taken by June 30 each year. For support staff, up to 15 days may be transferred to the next fiscal year. For administrative staff, up to three days may be transferred to the first week of July, and they can contribute 10 unused days to their 403(b) plans at the end of the fiscal year.

As of June 30, 2023, a total of $29,320 in unused annual leave is available, which has been recorded as compensated absences payable in the Statement of Net Position.

Expenditures in the statement of revenues and expenditures for such items are the amounts accrued during the year that normally would be liquidated with expendable available financial resources. All accrued compensated absences are recorded in the government-wide financial statements.

Public Library

Vacation. The Library's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental fund only if the liability has matured as a result of employee resignation or retirements.

The liability for compensated absences as of June 30, 2023 was $11,599.

Sick Leave. Accumulated sick leave lapses when employees leave the employ of the Library and, upon separation from service, no monetary obligation exists.

4. Proprietary funds operating and nonoperating revenues and expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and wastewater services and bayside landing funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

I. Implementation of new accounting principles

The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* for FY2023. The GASB has issued Statement No. 101, *Compensated Absences*, which will require adoption for fiscal year ended June 30, 2025, if applicable. The County will be analyzing the effect of this pronouncement and plans to adopt it, as applicable, by its effective date.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. Reconciling items include the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and, therefore, are not reported in the funds.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and, therefore, are not reported in the funds.

Details of these reconciling transactions can be found on page 29.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. Reconciling items include the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.

The issuance of long-term debt (i.e., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statements of activities.

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and, therefore, are not reported in the funds.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and, therefore, are not reported in the funds.

Detail of these reconciling transactions can be found on page 31.

III. Detailed notes on all activities and funds

A. Cash deposits and investments

Primary Government

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County maintains the following accounts:

Financial Institution	Bank Balance June 30, 2023
Shore United Bank (insured cash sweep)	$ 40,075
Pinnacle Bank (insured cash sweep)	9,175,995
Chesapeake Bank and Trust (main operating account)	3,886,916
PNC Bank (payroll processing)	53,055
Chesapeake Bank and Trust (transitional insurance program)	252

As of June 30, 2023, the carrying amount of the County's deposits at the above institutions was $12,550,161. The deposits at Chesapeake Bank and Trust are collateralized with securities held by the pledging or financial institution's trust department or agent in the County's name and the deposits at Shore United Bank, Pinnacle Bank, and PNC Bank are insured by the Federal Deposit Insurance Corporation. At the end of each day, the deposits at Chesapeake Bank and Trust are invested in an overnight sweep account.

Interest rate risk. The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to six months or less.

Credit risk. As of June 30, 2023, the County was not exposed to credit risk.

Concentration of credit risk. The County's investment policy limits investment in any one financial institution and establishes the following limits: primary government dealers – 60%, commercial banks/certificates of deposit – 40%, money market treasury funds – 40%, local government investment pools – 70%.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2023, the County was not exposed to any custodial credit risk.

Investments. The County has adopted an investment policy that is designed to provide maximum safety and liquidity of funds while providing a reasonable rate of return. Permissible investments include U.S. Treasury Obligations, U.S. Government Agency and U.S. Government-Sponsored Enterprises, repurchase agreements, collateralized certificates of deposit, the Maryland Local Government Investment Pool, and mutual funds dealing in government securities. The County's policy and State law require that the underlying collateral for repurchase agreements and certificates of deposit must have a market value of at least 102% of the investment's cost plus accrued interest.

The County's OPEB plan assets are invested in the Maryland Association of Counties Pooled OPEB Trust (MACO Trust). The assets of the MACO Trust are managed by the Board of Trustees and consist of U.S. Treasury obligations, U.S. government agencies, corporate and foreign bonds, municipal obligations, taxable fixed income securities, mutual funds, global funds, and international equity securities. The County's investment in the MACO Trust was $172,318 as of June 30, 2023.

The County had $4,665,340 invested in the Maryland Local Government Investment Pool as of June 30, 2023.

Component Units

Board of Education

As of June 30, 2023, the reported amount of the Board's deposits was $5,313,212, and the bank balance was $5,552,546. As required by law, each depository is to pledge securities at least equal to the amount on deposit at all times in addition to insurance provided by the Federal Deposit Insurance Corporation (FDIC). These collateralization requirements are established to reduce custodial risk which is the risk that in the event of a bank failure, the Board's deposits may not be returned to it. As of June 30, 2023, the bank deposits were fully insured or collateralized.

Public Library

The Library maintains three bank accounts, two at PNC Bank and one at Peoples Bank. As of June 30, 2023, the carrying amount of the Library's deposits was $278,783, the bank balance in the PNC checking account was $49,681, the bank balance in the PNC money market account was $31,241 and the bank balance in the savings account at Peoples Bank was $218,7874, all of which was insured by the Federal Deposit Insurance Corporation.

B. Receivables

Below is the detail of receivables for the governmental and business-type activities:

Receivables	General Fund	Grants Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds	Business-type Funds	Total
Property Taxes	$ 1,684,883	$ -	$ -	$ -	$ 1,684,883	$ -	$ 1,684,883
Other Accounts:							
Insurance refund	$ 334,717	$ -	$ -	$ -	$ 334,717	$ -	$ 334,717
Water, sewer, bay fees	-	-	-	-	-	825,728	825,728
Hotel tax	88,394	-	-	-	88,394	-	88,394
Tax sale	-	-	-	-	-	164,458	164,458
Septic haulers	-	-	-	-	-	49,096	49,096
Loan receivable	100,000	-	-	-	100,000	-	100,000
Other	97,626	112	-	16,256	113,994	36,193	150,187
	$ 620,737	$ 112	$ -	$ 16,256	$ 637,105	$ 1,075,475	$ 1,712,580
Intergovernmental:							
Income taxes	$ 9,860,224	$ -	$ -	$ -	$ 9,860,224	$ -	$ 9,860,224
Recordation tax	154,327	-	-	-	154,327	-	154,327
Maryland Family Network	-	-	-	157,024	157,024	-	157,024
Property transfer tax	104,198	-	-	-	104,198	-	104,198
State Highway Administration	200,247	-	-	-	200,247	-	200,247
Department of Education	-	-	-	64,759	64,759	-	64,759
Town of Galena	-	-	-	-	-	36,989	36,989
Department of Commerce	-	203,848	-	-	203,848	-	203,848
Department of Housing &	-	796,202	-	-	796,202	-	796,202
Department of Natural Resources	-	519,609	-	341,045	860,654	29,400	890,054
Department of Emergency	-	147,861	-	-	147,861	-	147,861
Administrative Office of the Courts	-	116,201	-	-	116,201	-	116,201
Governor's Office of Crime Control	-	132,200	-	-	132,200	-	132,200
911 fees & Numbers Board	102,953	31,739	-	-	134,692	-	134,692
Enterprise Zone Credit	100,577	-	-	-	100,577	-	100,577
Other	91,747	90,950	-	28,058	210,755	-	210,755
	$10,614,273	$ 2,038,610	$ -	$ 590,886	$ 13,243,769	$ 66,389	$13,310,158

The County does not have any allowance for doubtful accounts related to the above receivables. The County expects to receive all of the receivables listed above within one year except for the following:

The State has estimated that they are holding $9,860,224 of the County's income tax revenue based on the 2022 tax returns. It will take several years for the State to remit these monies to the County, however, the State estimates their liability to the County and the County reports this receivable in accordance with GAAP.

C. Capital assets

Primary Government

Capital assets activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increases	Transfers	Decreases	Balance June 30, 2023
Governmental activities					
Capital assets, not being depreciated:					
Land	$ 22,677,487	$ -	$ -	$ -	$ 22,677,487
Construction in progress	771,324	307,908	-	-	1,079,232
Total capital assets, not being depreciated	23,448,811	307,908	-	-	23,756,719
Capital assets, being depreciated:					
Buildings	15,441,978	-	-	-	15,441,978
Right-to-use leased buildings	139,464	-	-	-	139,464
Improvements	3,075,193	377,983	-	-	3,453,176
Machinery, equipment and vehicles	16,892,095	1,059,052	-	475,559	17,475,588
Right-to-use leased equipment	4,898,373	348,359	-	-	5,246,732
Infrastructure	18,442,346	54,350	-	-	18,496,696
Subscription assets	271,009	67,468	-	-	338,477
Total capital assets, being depreciated	59,160,458	1,907,212	-	475,559	60,592,111
Less accumulated depreciation for:					
Buildings	6,464,882	296,706	-	-	6,761,588
Right-to-use leased buildings	41,839	41,839	-	-	83,678
Improvements	1,647,411	147,767	-	-	1,795,178
Machinery, equipment and vehicles	13,163,378	595,455	-	442,858	13,315,975
Right-to-use leased equipment	3,632,816	435,779	-	-	4,068,595
Infrastructure	6,805,732	333,740	-	-	7,139,472
Subscription assets	-	148,998	-	-	148,998
Total accumulated depreciation	31,756,058	2,000,284	-	442,858	33,313,484
Total capital assets being depreciated, net	27,404,400	(93,072)	-	32,701	27,278,627
Total governmental activities capital assets	$ 50,853,211	$ 214,836	$ -	$ 32,701	$ 51,035,346
Business-type activities					
Capital assets, not being depreciated:					
Land	$ 1,731,536	$ -	$ -	$ -	$ 1,731,536
Construction in progress	23,007	55,700	-	-	78,707
Total capital assets, not being depreciated	1,754,543	55,700	-	-	1,810,243
Capital assets, being depreciated:					
Buildings	1,758,244	85,945	-	-	1,844,189
Improvements	397,883	-	-	-	397,883
Infrastructure	52,773,643	498,266	-	-	53,271,909
Machinery, equipment and vehicles	3,463,586	-	-	165,081	3,298,505
Right-to-use leased equipment	297,598	271,280	-	-	568,878
Total capital assets, being depreciated	58,690,954	855,491	-	165,081	59,381,364
Less accumulated depreciation for:					
Buildings	455,230	35,165	-	-	490,395
Improvements	198,032	19,119	-	-	217,151
Infrastructure	18,803,568	1,052,987	-	-	19,856,555
Machinery, equipment and vehicles	2,696,205	136,904	-	162,391	2,670,718
Right-to-use leased equipment	101,156	56,850	-	-	158,006
Total accumulated depreciation	22,254,191	1,301,025	-	162,391	23,392,825
Total capital assets being depreciated, net	36,436,763	(445,534)	-	2,690	35,988,539
Total business-type activities capital assets	$ 38,191,306	$ (389,834)	$ -	$ 2,690	$ 37,798,782

Depreciation/amortization expense for the year ended June 30, 2023, was charged to the functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 627,276
Public safety	399,377
Public works	587,601
Parks, recreation and culture	338,814
Social Services	44,430
Community development	2,786
Total depreciation/amortization expense - governmental activities	$ 2,000,284
Business-type activities:	
Water and wastewater services	$ 1,292,431
Bayside landing	8,594
Total depreciation/amortization expense - business-type activities	$ 1,301,025

Component Units

Board of Education

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increases	Decreases	Transfers	Balance June 30, 2023
Government activities					
Capital assets, not being depreciated:					
Land	$ 122,025	$ -	$ -	$ -	$ 122,025
Construction in progress	4,918,932	6,480,531	-	(4,918,932)	6,480,531
Total capital assets, not being depreciated	5,040,957	6,480,531	-	(4,918,932)	6,602,556
Capital assets, being depreciated:					
Land improvements	726,079	-	-	-	726,079
Buildings, furniture, fixtures and equipment	58,345,039	174,667	-	4,918,932	63,438,638
Vehicles	1,769,634	-	-	-	1,769,634
Total capital assets, being depreciated	60,840,752	174,667	-	4,918,932	65,934,351
Less accumulated depreciation for:					
Land improvements	467,052	37,578	-	-	504,630
Buildings, furniture, fixtures and equipment	43,447,500	1,516,590	-	-	44,964,090
Vehicles	722,318	128,455	-	-	850,773
Total accumulated depreciation	44,636,870	1,682,623	-	-	46,319,493
Total capital assets, being depreciated, net	16,203,882	(1,507,956)	-	4,918,932	19,614,858
Intangible right-to-use assets:					
Leased equipment	806,079	79,544	23,927	-	861,696
Less accumulated amortization	295,859	185,283	14,355	-	466,787
Total intangible right-to-use assets, net	510,220	(105,739)	9,572	-	394,909
Governmental activities capital assets, net	$ 21,755,059	$ 4,866,836	$ 9,572	$ -	$ 26,612,323

Public Library

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increases	Decreases	Transfers	Balance June 30, 2023
Computers and equipment	$ 90,804	$ -	$ -	$ -	$ 90,804
Furniture and fixtures	58,476	25,740	-	-	84,216
Library improvements	33,614	-	-	-	33,614
Right-to-use leased buildings	230,966	8,791	-	-	239,757
Less accumulated depreciation	202,027	36,903	-	-	238,930
Capital assets, net	$ 211,833	$ (2,372)	$ -	$ -	$ 209,461

Library collections and related accumulated amortization activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increases	Decreases	Transfers	Balance June 30, 2023
Capital assets	$ 664,820	$ 46,375	$ (61,933)	$ -	$ 649,262
Less accumulated depreciation	477,598	55,657	(61,933)	-	471,322
Capital assets, net	$ 187,222	$ (9,282)	$ -	$ -	$ 177,940

D. Accrued liabilities

Accrued liabilities reported by governmental funds at June 30, 2023, were as follows:

	General Fund	Grant Funds	Nonmajor Governmental Funds	Total Governmental Funds
Salary and employee benefits	$ 644,242	$ 9,338	$ 18,859	$ 672,439
Forfeitures	-	-	89,116	89,116
In lieu of letters of credit	32,250	-	-	32,250
Maryland state retirement	224,770	-	-	224,770
Other	10,171	-	-	10,171
Total accrued liabilities	$ 911,433	$ 9,338	$ 107,975	$ 1,028,746

E. Pension liability

Primary Government

The County participates in the Maryland State Retirement and Pension System (MSRPS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Maryland. The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. For the year ended June 30, 2023, the County recognized aggregated pension expense of $1,778,281 for the pension system.

Benefits under the Maryland State Retirement and Pension System are established under Title 21, and the Law Enforcement Officers' Pension System under Title 26, of the Annotated Code of Maryland – State Personnel and Pensions.

The Maryland State Retirement and Pension System issues a comprehensive annual financial report that includes disclosures regarding actuarial value of assets, total actuarial accrued liability, unfunded actuarial accrued liability, if any, and funded liability ratio. This report can be obtained from the agency's office as follows:

Maryland State Retirement and Pension Systems
120 East Baltimore Street
Baltimore, Maryland 21201

Pensions

For purposes of measuring the total pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the MSRPS and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Descriptions

The MSRPS covers three classes of employees.

Employees hired after June 30, 2002, plus eligible employees with service as of July 1, 2002. Members may retire with full benefits after completing 30 years of eligible service regardless of age or at age 62 or older. On retirement from service, a member shall receive an annual service retirement allowance based on the member's average final compensation and years of creditable service. A member may retire with reduced benefits after attaining age 55 and completing fifteen years of eligible service. A member terminating employment before attaining retirement age, becomes eligible for a vested retirement allowance at age 62.

Employees hired after June 30, 2011. Members may retire with full benefits when their years of eligible service and age equal 90 or at age 65 or older with 10 years of eligible service. On retirement from service, a member shall receive an annual service retirement allowance based on the member's average final compensation and years of creditable service. A member may retire with reduced benefits after attaining age 60 and completing fifteen years of eligible service. A member terminating employment before attaining retirement age, but after completing ten years of eligible service, becomes eligible for a vested retirement allowance at age 65.

Law enforcement employees hired after June 30, 2002, plus eligible employees with service as of July 1, 2002. Members may retire after 25 years of service or at age 50 with at least 5 years of service. A member who joined prior to July 1, 2012 is eligible for vesting after 5 years of service; however, the contribution must be left in the Retirement System in order to qualify for benefits at age 50. A member who joined after July 1, 2012 is eligible for vesting after 10 years of service; however, the contribution must be left in the Retirement System in order to qualify for benefits at age 65.

Funding Policy

Obligations to contribute to the plan were established under Title 21 and Title 26 of the Annotated Code of Maryland – State Personnel and Pensions. Members contributed 7% of their gross regular employee compensation during fiscal year 2023.

Required contributions under the plans, which are not funded by employee contributions, are funded entirely by the County. Contributions by the County to MSRPS take place during the fiscal year and are based upon salaries for the preceding fiscal year. The County contribution for the year ending June 30, 2023 is based on salaries for the year ending June 30, 2022. The contribution requirements of plan members of the reporting entity are established and may be amended by the Maryland State Pension System Board of Trustees. The contributions for the fiscal years ending June 30th were equal to the actuarially determined amounts as follows:

	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2022	Fiscal Year Ended June 30, 2021
MSRPS Contributions	$ 1,939,232	$ 1,444,701	$ 1,454,313

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the County reported a liability of $12,476,773 for its proportionate share of the total pension liability. The total pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the total pension liability was determined by an actuarial valuation as of that date. The County's proportion of the total pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participants members actuarially determined. As of June 30, 2023, the County's proportion was 0.0624%.

For the year ended June 30, 2023, the County recognized pension expenses of $1,778,281. As of June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 1,337,515	$ -
Changes in proportion & differences between employer contributions & share of contributions	425,457	-
County contribution subsequent to the measurement date	1,939,232	-
Net difference between projected vs actual investment earnings	-	313,006
Difference between actual and expected experience	-	916,085
Total	$ 3,702,204	$ 1,229,091

Amounts reported as deferred outflows of resources and deferred inflows of resources are related to pensions, which will be recognized in pension expense as follows:

Year Ended June 30,	
2024	$ (18,518)
2025	51,035
2026	90,519
2027	(104,038)
2028	514,883

Actuarial Assumptions - The key actuarial assumptions used to perform the June 30, 2023, pension liability calculation are as follows:

Inflation	2.25% general, 2.75% wage
Salary increases	2.75% to 11.25%, including inflation
Investment rate of return	6.80%
Retirement Age	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2019 valuation pursuant to the 2018 experience study of the period July 1, 2014 to July 30, 2018.
Mortality	Various versions of the Public Sector 2010 Mortality Tables for males and females with projected generational mortality improvements based on the MP-2018 fully generational mortality improvements scale for males and

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the System's Board after considering input from the System's investment consultant(s) and actuary(s). For each major asset class that is included in the System's target asset allocation, the best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	34%	6.0%
Private Equity	16%	8.4%
Rate Sensitive	21%	1.2%
Credit Opportunity	8%	4.9%
Real Assets	15%	5.2%
Absolute Return	6%	3.5%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 6.80%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Total pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the total pension liability calculated using the discount rate of 6.80%, as well as what the County's proportionate share of the total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.80%) or 1 percentage point higher (7.80%) than the current rate:

	1% Decrease (5.80%)	Discount Rate (6.80%)	1% Increase (7.80%)
County's proportionate share of the net pension liability	$ 19,143,344	$ 12,476,773	$ 6,945,069

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued System's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This can be found at www.sra.state.md.us.

F. Other post-employment benefit (OPEB) liability

Primary Government

Post-employment Benefits Other than Pensions (OPEB) - For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Kent County Other Post-Employment Benefit Plan and additions to/deductions from the County's Other Post-Employment Benefit Plan's fiduciary net position have been determined on the same basis as they are reported by Kent County's Other Post-Employment Benefit Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Plan Description – The County's Other Post-Employment Benefit Plan (OPEB) is an agent multiple-employer defined benefit healthcare plan whose assets are held by the Maryland Association of Counties Pooled OPEB Trust. On June 9, 2009, the County Commissioners authorized the establishment of a trust to fund costs of health insurance and any other post-employment benefits provided to eligible retirees of the County. The participants of the trust include: Allegany, Queen Anne's, Kent and Talbot Counties, City of Annapolis, College of Southern Maryland, Town of Bel Air, Town

of Hurlock, Talbot and Queen Anne's County Boards of Education, St. Mary's County Metropolitan Commission, Harford Community College, Harford and Queen Anne's County Public Libraries, and La Vale Sanitary Commission..

Benefits Provided - An employee retiring from Kent County Government on or after July 2, 2002, who has accumulated thirty (30) years of service or a law enforcement or corrections employee who has accumulated twenty-five (25) years of service, will be eligible to receive the same health benefits as provided to current full-time or permanent part-time employees, whichever is applicable. In so doing, the County will pay the same percentage of premium for an employee retiring as a full-time employee as it pays to current full-time employees and will pay the same percentage for an employee retiring as a permanent part-time employee as it pays to current permanent part-time employees. In fiscal year 2023 the County paid 100% of retiree's health, dental, and vision premiums. Additionally, the County paid 60% of retiree's dependents health premiums and 55% of retiree's dependents dental and vision premiums.

Employees Covered by Benefit Terms – At June 30, 2023, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefit payments	33
Inactive employees entitled to but not yet receiving benefits	0
Active employees	189
	222

Contributions – The County contribution includes the pay-as-you-go premiums for current retirees and the trust contribution for future retirees. Both of these figures are determined annually as part of the budget process. In fiscal year 2023 the County contributed $344,239 ($344,239 for pay-as-you-go premiums and $0 to the trust). Plan members receiving benefits contributed $35,364.

Total OPEB liability

The County's total OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions - The total OPEB liability as of June 30, 2023, was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial assumptions used in the latest actuarial valuation were:

Inflation rate	2.50%
Salary increases	State of Maryland General and LEOPS Retirement and Pension System salary scale assumptions (06/30/22)
Discount rate	3.86%
Healthcare cost trend rate	Society of Actuaries Getzen Long Term Healthcare Cost Trend Model
Mortality	
	Healthy Active Mortality - Regular - Pub-2010 General Employees Headcount-Weighted Mortality Projected with Fully Generational MP2021 Mortality Improvement Scale. LEOPS - Pub-2010 Safety Employees Headcount-Weighted Mortality Projected with Fully Generational MP2021 Mortality Improvement Scale.
	Healthy Inactive Mortality - Regular - Pub-2010 General Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2021 Mortality Improvement Scale. LEOPS - Pub-2010 Safety Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2021 Mortality Improvement Scale.
	Disabled Mortality - Regular- Pub-2010 General Disabled Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2021 Mortality Improvement Scale. LEOPS - Pub-2010 Safety Disabled Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2021 Mortality Improvement Scale.

An experience study has not been completed for the County Commissioners of Kent County. The demographic assumptions are based on those used by the Maryland State Retirement and Pension System for its actuarial valuation. The long term expected rate of return on OPEB plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-range expected rate of return by weighing the expected future real rates by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	65%	n/a
Fixed Income	35%	n/a
Cash and Equivalents	0%	n/a
Total	100%	

Discount Rate **-** The discount rate used to measure the total OPEB liability was 3.86% as of June 30, 2023. The projection of cash flows used to determine the discount rate assume that the County will contribute to the trust at the same level as in recent years. Based on that assumption, the liabilities for the plan will be determined using the June 30, 2023 bond rate of 3.86% as a discount rate. The discount rate changed from the prior measurement period. The discount rate was 3.69% for the June 30, 2022 measurement date.

Changes in the Total OPEB liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of 06/30/22	$ 14,469,503	$ 156,391	$ 14,313,112
Changes for the year:			
Service cost	577,510	-	577,510
Interest	526,991	-	526,991
Changes in benefit terms	584,943	-	584,943
Experience losses/(gains)	(1,196,558)	-	(1,196,558)
Contributions - employer	-	308,875	(308,875)
Net investment income	-	15,927	(15,927)
Changes in assumptions	(518,039)	-	(518,039)
Benefit payments	(308,875)	(308,875)	-
Net changes	(334,028)	15,927	(349,955)
Balance as of 06/30/23	$ 14,135,475	$ 172,318	$ 13,963,157

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.86 percent) or 1 percentage point higher (4.86 percent) than the current discount rate:

	1% Decrease (2.86%)	Discount Rate (3.86%)	1% Increase (4.86%)
Net OPEB liability (Asset)	$ 16,666,758	$ 13,963,157	$ 11,833,630

Sensitivity of the total OPEB liability to changes in the health care cost trend rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using health care cost trend

rates that are 1 percentage point lower (2.94 percent) or 1 percentage point higher (4.94 percent) than the current health care cost trend rates:

	1% Decrease (2.94%)	Health Care Cost Trend Rates (3.94%)	1% Increase (4.94%)
Net OPEB liability (Asset)	$ 11,582,366	$ 13,963,157	$ 17,090,002

OPEB Fiduciary Net Position - Detailed information about the OPEB's fiduciary net position is available in the separately issued Maryland Association of Counties Pooled OPEB Trust Financial Statement.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023 the County recognized OPEB expense of $883,934. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 2,341,885	$ 4,460,439
Net difference between projected and actual investment earnings	2,860	-
Difference between actual and expected experience	898,085	3,776,715
Total	$ 3,242,830	$ 8,237,154

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:	
2024	$ (794,107)
2025	(793,740)
2026	(777,210)
2027	(1,327,622)
2028	(1,056,706)
Thereafter	(244,939)

Component Units

Board of Education

Plan Description - The Board of Education of Kent County, Maryland administers a single-employer defined benefit healthcare plan, The Kent County Public Schools Retiree Health Plan ("the Plan"), that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees, their spouses and other dependents. The Plan does not issue a publicly available report.

Annual OPEB Cost and Total OPEB liability – The Board's total OPEB liability was measured as of June 30, 2022. The total OPEB liability was determined by an actuarial valuation as of January 1, 2021. The methods, assumptions and participant data used are detailed in the fiscal year 2022 valuation report dated August 3, 2022. The discount rate was 1.92% as of June 30, 2021 and 3.69% as of June 30, 2022.

Actuarial assumptions – Projections of benefits for financial reporting are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit

costs between the employer and Plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and Plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of significant valuation methods and assumptions are as follows:

Valuation date	January 1, 2021
Measurement date – GASB 75	June 30, 2022
Actuarial cost method – GASB 75	Entry age normal
Asset valuation method	Market value of assets
Actuarial Assumptions	
Discount rate – June 30, 2021	1.92%
Discount rate – June 30, 2022	3.69%
Payroll growth	3.00%
Inflation rate	2.50%
Rate of growth in real income	1.50%
Medical trend	Based on Society of Actuaries Long-Run Medical Cost Trend Model baseline assumptions. The model was released in October 2010 and updated in September 2019. The 2020 rate is 4.7% decreasing gradually to 4.0% in 2075.
Mortality	The mortality rates were calculated using the Pub-2010 Teacher Employees, Teacher Retirees and Disabled Teacher Retirees Headcount-Weighted Mortality Projected with Fully Generational MP2019 Mortality Improvement Scale.

Rate of Return – Best estimates of real rates of return for each major asset class included in the target asset allocations as of June 30, 2023, are summarized in the following table:

	Target Allocation	Long Term Expected Rate of Return
Equity	52.26%	5.31%
Fixed Income	41.94%	2.70%
Cash	5.80%	0.49%
Total	100.00%	

Discount rate – The discount rate used when plan investments are insufficient to pay for future benefit payments is selected from a range of 20-Year Municipal Bond Indices and include the Bond Buyer 20-Bond GO Index, the S&P Municipal Bond 20-Year High Grade Rate Index and the Fidelity 20-Year GO Municipal Bond Index. The final equivalent single discount rate used for this year's valuation is 3.69% as of June 30, 2022. The rate has been adjusted from 1.92% as of June 30, 2021.

Changes in the Total OPEB liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2021	$ 33,100,485	$ 1,455,234	$ 31,645,251
Changes for the Year:			
Service Cost	1,224,342	-	1,224,342
Interest	628,433	-	628,433
Experience Losses/Gains	(177,406)	-	(177,406)
ER Trust Contribution	-	561,833	(561,833)
Net Investment Income	-	(193,341)	193,341
Changes in Assumptions	(9,114,239)	-	(9,114,239)
Benefit Payments	(561,833)	(561,833)	-
Administrative Expense	-	(6,810)	6,810
Net Changes	(8,000,703)	(200,151)	(7,800,552)
Balance as of June 30, 2022	$ 25,099,782	$ 1,255,083	$ 23,844,699

For the year ended June 30, 2023, the Board recognized OPEB expense of $1,441,721.

The detailed plan information is included in the Board's current year audited financial statements.

G. Deferred compensation plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants. The County has no liability for losses under the plan.

Investments are managed by the plan's administrator under several different investment options, or combinations thereof. The choice of the investment option(s) is made by the participants. The County has no management control over the assets of the plan. Accordingly, the assets of the plan are not included in these financial statements per GASB Statement No. 32.

H. Risk management

The government is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk financing techniques include participation in a public entity pool and the purchase of commercial insurance. For property, general, excess and environmental liability coverage, the County is a member of the Maryland Local Government Insurance Trust (LGIT). This trust is a public entity risk pool, which is owned and directed by the local governments that subscribe to its coverages and operates under the terms of a Trust Agreement.

Subscribers to coverage provided by LGIT share the risk among participants of the pools. As a result, the County's annual premium requirements will be affected by the loss experience of the various insurance pools in which it participates. Also, the County may be subjected to additional assessments from time to time. These amounts would be recorded as expenditures when they are probable and can be reasonably estimated. Conversely, favorable performance of certain insurance pools may result in reduced premiums.

The County pays LGIT an annual premium. Claims are processed and recoveries and administrative costs are paid by LGIT. Similar to a commercial insurance carrier, recoveries are subject to deductibles and to annual aggregate/per occurrence dollar limits. No insurance settlement has exceeded the coverage for the past three years.

The County is fully insured for workers' compensation through Chesapeake Employers Insurance Company. Employees are bonded through LGIT to limit the loss to the County in the event of employees committing acts of embezzlement or theft.

Complete financial statements can be obtained from their administrative offices:

Local Government Insurance Trust
7225 Parkway Drive
Hanover, MD 21076

I. Leases

Primary Government

The County has entered into various lease agreements as lessee, primarily for office space, vehicles and office equipment. Most leases have initial terms of up to 5 years, and do not contain renewal options. Certain real estate leases require additional payments for common area maintenance, real estate taxes, and insurance, which are expensed as incurred as variable lease payments. For office space leases that include variable payments, those include payments for the County's proportionate share of the building's property taxes, insurance, and common area maintenance. The County's lease arrangements do not contain any material residual value guarantees. If the interest rate implicit in the County's leases is not readily determinable, the County utilized it's incremental borrowing rate to discount the lease payments.

These agreements qualify as leases for accounting purposes and therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

At June 30, 2023, the statement of net position includes the following amounts relating to leases:

	Governmental Activities	Business-type Activities	Total
Right-to-use leased assets:			
Buildings	$ 139,464	$ -	$ 139,464
Equipment	5,246,732	568,878	5,815,610
Total right-to-use leased assets	5,386,196	568,878	5,955,074
Less accumulated amortization for:			
Right-to-use leased assets			
Buildings	83,678	-	83,678
Equipment	4,068,595	158,006	4,226,601
Total accumulated amortization	4,152,273	158,006	4,310,279
Total right-to-use leased assets, net:			
Buildings	55,786	-	55,786
Equipment	1,178,137	410,872	1,589,009
Total	$ 1,233,923	$ 410,872	$ 1,644,795
Lease payable:			
Current	$ 422,065	$ 96,762	$ 518,827
Non-current	771,681	241,873	1,013,554
Total	$ 1,193,746	$ 338,635	$ 1,532,381

The future principal and interest lease payments as of June 30, 2023, were as follows:

	Governmental activities			Business-type activities		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2024	$ 422,065	$ 47,032	$ 469,097	$ 96,762	$ 18,966	$ 115,728
2025	334,566	32,273	366,839	92,545	14,921	107,466
2026	242,479	19,202	261,681	50,531	9,751	60,282
2027	150,169	8,746	158,915	54,561	5,721	60,282
2028	44,467	1,202	45,669	44,236	1,472	45,708
2029-2034	-	-	-	-	-	-
	$ 1,193,746	$ 107,253	$ 1,302,201	$ 338,635	$ 50,831	$ 389,466

J. Subscription-based information technology arrangements

Primary Government

The County has entered into two subscription-based information technology arrangements, primarily related to facilitating County operations and fiscal transparency. Both subscription-based information technology arrangements have a term of 5 years, and do not contain renewal options. If the interest rate implicit in the County's subscription-based information technology arrangements is not readily determinable, the County utilized it's incremental borrowing rate to discount the subscription-based information technology arrangements payments.

These agreements qualify as subscription-based information technology arrangements for accounting purposes and therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

At June 30, 2023, the statement of net position includes the following amounts relating to subscription-based information technology arrangements:

	Governmental Activities	Business-type Activities	Total
Subscription assets	$ 338,477	$ -	$ 338,477
Less accumulated amortization for:			
Subscription assets	148,998	-	148,998
Total subscription assets, net	$ 189,479	$ -	$ 189,479
Subscriptions payable:			
Current	$ 147,861	$ -	$ 147,861
Non-current	40,397	-	40,397
Total	$ 188,258	$ -	$ 188,258

The future principal and interest subscription-based information technology arrangement payments as of June 30, 2023, were as follows:

	Governmental activities			Business-type activities		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2024	$ 147,861	$ 7,090	$ 154,951	$ -	$ -	$ -
2025	12,730	2,285	15,015	-	-	-
2026	13,454	1,561	15,015	-	-	-
2027	14,213	802	15,015	-	-	-
	$ 188,258	$ 11,738	$ 199,996	$ -	$ -	$ -

K. Short-term debt

Primary Government

The County maintains a line of credit of $3,500,000 from a local financial institution with an interest rate of 60% of the prime rate. The outstanding balance at June 30, 2023, was $0.

Component Units

Public Library

During 2023, the Library renewed a $25,000 line of credit agreement with PNC Bank for operating needs. The agreement is for a period of one year and is subject to renewal. There has been no activity on the credit line during the year and the balance remains at $0.

L. Long-term liabilities

General Obligation Bonds, Notes, Other Post-Employment Benefits, Compensated Absences, Landfill Liability

The County issues general obligation bonds and notes payable to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities that range from 5 to 40 years. General obligation bonds and notes payable outstanding at June 30, 2023, are as follows:

Governmental Activities:

Description	Issue Date	Original Borrowing	Interest Rate	Maturity Date	Outstanding 6/30/2023
Notes from direct borrowings and direct placements					
United States Department of Agriculture					
FY11 Nicholson Ground Water Recovery Treatment	12/16/10	$ 154,000	2.250%	12/16/50	$ 119,679
Shore United Bank					
FY20 Refinance - FY09 Community Center	06/25/20	4,700,000	2.990%	04/01/29	3,133,333
FY20 Public Schools - Capital Projects	06/25/20	1,700,000	2.990%	04/01/30	1,190,000
SunTrust Bank					
FY11 Refinance - FY98 Public Works Complex	05/02/11	784,100	3.820%	05/02/26	193,914
					$ 4,636,926

Business-type Activities:

Description	Issue Date	Original Borrowing	Interest Rate	Maturity Date	Outstanding 6/30/2023
Notes from direct borrowings and direct placements					
Maryland Department of the Environment - Water Quality					
Allen's Lane Sewer Extension	07/26/07	1,152,308	1.000%	02/01/25	$ 120,395
Fairlee/Piney Neck/Tolchester/Spring Cove Debt Refinance	04/28/04	2,027,478	1.000%	02/01/24	111,241
Worton Wastewater Treatment Plant Upgrade	07/30/09	2,700,000	1.000%	02/01/30	1,054,185
United States Department of Agriculture					
Worton Water Treatment Plant	01/28/10	338,000	2.375%	01/28/50	259,003
Chesterville Sewer Extension	12/16/10	476,000	2.250%	12/16/50	369,824
Worton Wastewater Treatment Plant	07/15/10	5,367,082	4.000%	07/15/50	4,459,177
Worton Wastewater Treatment Plant	12/16/10	2,253,000	3.750%	12/16/50	1,863,463
Edesville Wastewater Treatment Plant	11/18/10	60,000	2.250%	11/18/50	46,612
Worton Wastewater Treatment Plant	07/01/11	601,000	2.500%	07/01/51	481,277
Quaker Neck Sewer Extension	12/16/11	780,000	2.250%	12/16/51	621,796
Delta Heights Extension	12/22/16	476,000	1.375%	12/22/56	415,212
Galena Wastewater Treatment Plant & Collection System	12/22/16	1,163,000	1.375%	12/22/56	1,054,706
					$ 10,856,891

The debt services requirements for the County's bonds, loans and notes are as follows:

	Governmental Activities			Business-Type Activities		
	Notes from direct borrowings and direct placements			Notes from direct borrowings and direct placements		
Fiscal Year Ending June 30,	Principal	Interest	Build America Bonds Interest	Principal	Interest	Build America Bonds Interest
2024	$ 757,631	$ 139,349	$ (936)	$ 543,814	$ 338,112	$ (89,750)
2025	760,088	116,195	(908)	413,239	321,673	(87,583)
2026	762,630	92,955	(882)	375,799	308,901	(85,576)
2027	695,630	69,620	(856)	384,609	300,091	(83,492)
2028	695,701	48,851	(831)	392,954	291,746	(81,547)
2029 - 2033	880,863	41,483	(3,717)	1,639,554	1,291,334	(371,282)
2034 - 2038	20,854	8,406	(2,942)	1,565,415	1,037,065	(302,899)
2039 - 2043	23,331	5,929	(2,075)	1,845,649	756,831	(219,999)
2044 - 2048	26,101	3,159	(1,105)	2,180,754	421,726	(119,515)
2049 - 2053	14,097	447	(158)	1,328,913	75,155	(15,795)
2054 - 2058	-	-	-	186,191	4,812	-
	$ 4,636,926	$ 526,394	$ (14,410)	$ 10,856,891	$ 5,147,446	$ (1,457,438)

A portion of the interest on loans through the Build America Bond program obtained from the United States Department of Agriculture Rural Development under the American Recovery and Reinvestment Act of 2009 (ARRA) is reimbursed to the County.

Legal Debt Margin

In accordance with Section 3-9.1 of Chapter 3 of the Code of Public Local Laws of Kent County, Maryland, the County's annual debt financing cannot exceed twenty million dollars in any single fiscal year. During fiscal year 2023, the County issued no new debt.

Changes in Long-Term Liabilities

Changes in the government's long-term liabilities for the year ended June 30, 2023, are as follows:

	Balance July 1, 2022	Additions	Transfers	Reductions	Balance June 30, 2023	Due Within One Year
Governmental Activities:						
Notes from direct borrowings and direct placements	$ 5,392,206	$ -	$ -	$ (755,280)	$ 4,636,926	$ 757,631
Leases	1,353,496	309,140	-	(468,890)	1,193,746	422,065
Subscriptions	271,009	67,468	-	(150,219)	188,258	147,861
Compensated absences	1,322,591	1,105,684	-	(1,198,242)	1,230,033	166,974
Landfill liability	2,316,697	-	-	(167,139)	2,149,558	141,635
Net other post-employment benefit liability	14,313,112	-	-	(349,955)	13,963,157	-
Net pension liability	9,590,041	2,886,732	-	-	12,476,773	-
Governmental activities long-term liabilities	$ 34,559,152	$ 4,369,024	$ -	$ (3,089,725)	$ 35,838,451	$ 1,636,166
Business-Type Activities:						
Notes from direct borrowings and direct placements	$ 11,391,733	$ -	$ -	$ (534,842)	$ 10,856,891	$ 543,814
Leases	157,123	251,063	-	(69,551)	338,635	96,762
Compensated absences	63,798	102,120	-	(84,304)	81,614	10,591
Business-type activities long-term liabilities	$ 11,612,654	$ 353,183	$ -	$ (688,697)	$ 11,277,140	$ 651,167

The County's outstanding notes from direct borrowings and direct placements related to governmental activities of $119,679 contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

The County's outstanding notes from direct borrowings and direct placements related to business-type activities of $9,571,070 contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

The County also has an unused line of credit in the amount of $3,500,000.

Funding Sources for Other Non-Debt Related Liabilities

Compensated absences liabilities of governmental activities are liquidated by the governmental fund that incurred the personnel cost. The majority of these liabilities have historically been liquidated by the general fund.

Total pension liabilities, net other post-employment benefit liabilities, and landfill liabilities are all liquidated with general fund resources.

Component Units

Board of Education

A summary of long-term liability activity for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year
Governmental Activities:					
Net other post-employment benefit liability	$ 31,645,251	$ -	$(7,800,552)	$ 23,844,699	$ -
Financed purchases	694,334	75,924	(136,973)	633,285	154,111
Intangible right-to-use leases	525,792	79,544	(193,478)	411,858	193,105
Net pension liability	1,080,481	417,234	-	1,497,715	-
	$ 33,945,858	$ 572,702	$ (8,131,003)	$ 26,387,557	$ 347,216

M. Fund balance

Minimum fund balance policy. While the County does not have a formal fund balance policy, it strives to maintain an unassigned general fund balance of at least 7.5% of general fund expenditures to provide fiscal stability when economic downturns and other unexpected events occur. This year, the County's ending unassigned fund balance is 21.8% of general fund expenditures.

Stabilization arrangement. The County maintains a revenue stabilization reserve ("rainy day fund") in the general fund. Resources equivalent to 0.05% of total general fund revenues are reserved annually. Expenditure of the amounts in the revenue stabilization reserve may occur at the direction of the County Commissioners. Use of these funds are not expected to occur routinely and are intended to be a resource in times of revenue shortfalls. At June 30, 2023, the stabilization reserve is $342,016.

N. Interfund receivables and payables

Interfund receivables and payables are usually used by the County to cover temporary cash deficits in individual funds until grant or similar resources are received. Occasionally, these receivables and payables are used in lieu of short-term external borrowing for capital projects. The composition of interfund balances as of June 30, 2023, is as follows:

	Due From All Funds	Due To All Funds
General fund	$ 1,719,013	$ 861,714
Grant fund	855,542	1,143,884
Capital projects fund	-	-
Non-major governmental funds	-	288,569
Enterprise fund - water and wastewater services	6,172	286,560
Total	$ 2,580,727	$ 2,580,727

O. Interfund transfers

Interfund transfers represent a transfer of resources from one fund to another without expectation of repayment. Usually these transfers are undertaken to enable the receiving entity to provide services that the government has determined to be in the best interest of the County. The composition of interfund transfers for the year ended June 30, 2023, is as follows:

	Transfers In	Transfers Out
General fund	$ -	$ (5,645,480)
Grant fund	20,000	-
Capital projects fund	4,196,257	-
Non-major governmental funds	234,216	-
Enterprise fund - water and wastewater services	1,195,007	-
Total	$ 5,645,480	$ (5,645,480)

Significant interfund transfers in 2023 included:

- $4,196,257 transfer from the general fund to the capital projects fund, primarily for roof repairs to the high school and renovations to Galena elementary schools.
- $1,195,007 transfer from the general fund to the water and wastewater services fund to subsidize the cost of operations.

P. Landfill closure and post-closure care costs

Between 1987 and 1992 the County operated Nicholson landfill. This 45.8 acre site was the County's primary collection facility. In May 1992, the County stopped collecting trash at Nicholson landfill. A two foot cap of cover material, sediment ponds, water testing wells, and methane gas vents were completed in the fall of 1996 in accordance with federal and state regulations. The County is required to provide post-closure maintenance to the landfill for 30 years subsequent to its capping. The County has paid $3,120,542 in post closure costs in the last twenty-six years. Estimates for the costs have been revised to provide extended post-closure care for the next seventeen years at $2,149,558. The total current cost of the landfill closure and post-closure care is an estimate subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations. This expenditure is budgeted and funded with general fund resources each year.

Q. Joint ventures

The County Commissioners, in conjunction with Talbot, Caroline, and Queen Anne's Counties, created the Midshore Regional Landfill in 1991. Each of the counties in turn, will host a landfill site that will be owned and operated by Maryland Environmental Service to serve the four county area for a twenty-year period. The first landfill site was located in Talbot County and stopped accepting waste as of December 2010. The second landfill site was opened January 2011, in Caroline County. Each county is required to set aside sufficient land to construct a landfill within their borders. The agreement expires when the last of the four landfills is closed.

Each county is required to place its municipal waste in the landfill. The facility is also available to commercial waste disposal firms at the same price per ton as charged to the county governments. Kent County paid $140,296 in tipping fees to the facility during fiscal year 2023.

The participating counties are contingently liable for closure costs of the landfills. The County's potential share of the liability is $3,152,225. Maryland Environmental Service is currently putting into place a plan to fund all closure costs from the revenues of the facilities. The project has sufficient revenues and reserves at this time to lead the County to believe that no expenditure of its funds will be required. Audited financial statements for the project can be obtained from:

Maryland Environmental Service
259 Najoles Road
Millersville, MD 21108.

R. Agreements

The County Water and Wastewater Department has also entered into agreements with the towns of Chestertown, Millington, Rock Hall, and Galena, Maryland whereby the towns provide water to West Millington and Edesville sub-districts, and accept wastewater from the Quaker Neck, West Millington, Piney Neck, Spring Cove/Green Lane, Edesville and Georgetown sub-districts, respectively. The County Department maintains and operates the water lines and sewer collection systems.

S. Contingencies

Primary Government

The County and its component units are recipients of various federal and state grant and/or loan programs, which are governed by various rules and regulations of grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. If the County has not complied with the rules and regulations governing the programs, refunds of money received may be required and the collectability of any related receivable may be impaired.

The County has received Community Development Block Grant Program funds for the purpose of rehabilitating homes of low/moderate income households. Upon the completion of the housing improvements, the homeowners enter into a deferred loan agreement with the County whereby the homeowners agree to repay the County for the value of the improvements their homes received if they sell their homes within a specified period of time. As of June 30, 2023, the value of all the deferred loan agreements was $61,989.

T. Deficits

At June 30, 2023, the following funds had a deficit in unrestricted net position: Capital Projects ($130,754), Kent Family Center ($10,691), Grants ($2,107), HotDesks ($1,100), Drug Task Force ($587), Inmate Welfare ($238). These deficits are expected to be eliminated through normal operations.

Required Supplementary Information

The County Commissioners of Kent County, Maryland
General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Property	$ 32,658,297	$ 32,658,297	$ 32,585,559	$ (72,738)
Income	15,000,000	17,000,000	19,961,414	2,961,414
Other	3,412,983	3,412,983	2,688,896	(724,087)
Licenses and permits	367,526	367,526	381,117	13,591
Intergovernmental	777,845	816,245	866,571	50,326
Charges for services	617,705	693,876	750,912	57,036
Fines and forfeitures	5,000	65,505	67,665	2,160
Rental income	111,020	111,020	111,000	(20)
Miscellaneous	56,557	62,690	632,154	569,464
Total Revenues	53,006,933	55,188,142	58,045,288	2,857,146
EXPENDITURES				
General government				
County commissioners office	801,068	824,850	725,516	99,334
State's attorney's office	877,317	885,317	855,715	29,602
Circuit court	357,511	357,511	328,600	28,911
Orphan's court	76,030	76,030	63,778	12,252
Election office	736,633	736,633	648,215	88,418
Finance office	935,555	935,555	927,834	7,721
Legal counsel	68,600	67,590	61,039	6,551
Human resources	419,040	527,923	488,964	38,959
Planning and zoning	1,163,130	1,155,493	922,308	233,185
Information technology	1,068,439	1,068,439	1,021,832	46,607
Building maintenance	1,435,385	1,420,561	1,319,354	101,207
General services	223,921	139,889	125,883	14,006
Total general government	8,162,629	8,195,791	7,489,038	706,753
Public safety				
Sheriff's office	4,210,799	4,032,617	3,801,785	230,832
Volunteer fire company	1,110,783	1,179,696	1,179,696	-
Detention center	3,848,212	3,866,216	3,660,638	205,578
Community work program	9,971	10,009	10,009	-
Alcoholic beverage inspection	55,790	55,718	46,348	9,370
Building inspector	36,655	36,305	35,510	795
Emergency management	2,142,249	2,224,260	2,042,225	182,035
Communications division	1,336,426	1,387,736	1,387,736	-
Humane society	292,700	292,700	292,204	496
Total public safety	13,043,585	13,085,257	12,456,151	629,106
Public works				
Administration	$ 603,870	$ 591,870	$ 455,226	$ 136,644
Highways and streets	5,513,082	5,442,758	4,898,271	544,487
Environmental operations	1,653,339	1,644,225	1,408,318	235,907
Total public works	7,770,291	7,678,853	6,761,815	917,038

(Continued)

The County Commissioners of Kent County, Maryland
General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Health				
Health department	723,775	729,940	729,940	-
Mosquito control	36,242	36,274	36,274	-
Total health	760,017	766,214	766,214	-
Social services				
Department of social services	66,036	66,036	65,505	531
Mid shore council on family violence	7,000	7,000	3,000	4,000
Upper shore aging	179,082	194,082	194,082	-
Delmarva community service	81,636	81,636	81,636	-
Commission on aging	3,520	3,520	3,293	227
Community Mediation	10,000	10,000	10,000	-
Kent center	79,433	79,433	79,433	-
Maryland health & mental hygiene	20,132	20,132	20,132	-
Kent Goes Purple	1,000	1,000	-	1,000
Saint martin's ministries	10,000	10,000	10,000	-
Imagination library	1,000	1,000	1,000	-
Midshore regional council	5,000	5,000	5,000	-
Casa	14,000	14,000	14,000	-
Total social services	477,839	492,839	487,081	5,758
Education				
Kent county public schools	18,559,629	18,559,629	18,559,629	-
Chesapeake college	477,237	477,237	477,236	1
Kent county learning center	2,500	2,500	2,500	-
Total education	19,039,366	19,039,366	19,039,365	1
Parks, recreation and culture				
Recreation	1,308,764	1,336,210	1,084,080	252,130
Parks	680,603	682,103	596,424	85,679
Culture	44,500	44,500	44,500	-
Total parks, recreation and culture	2,033,867	2,062,813	1,725,004	337,809
Library	713,899	713,899	713,899	-
Resource conservation and development				
Extension office	$ 144,329	$ 144,329	$ 141,498	$ 2,831
Soil conservation service	200,903	200,903	200,903	-
Forestry board	1,693	1,693	1,693	-
Kent Agricultural Center	-	19,610	19,460	150
Waterman's association	8,000	8,000	8,000	-
Total resource conservation and development	354,925	374,535	371,554	2,981

(Continued)

The County Commissioners of Kent County, Maryland
General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended June 30, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Community development				
Economic and Tourism Development	588,396	554,196	545,874	8,322
Stories of The Chesapeake	3,000	3,000	3,000	-
Small Businesses Development Center	6,000	6,000	6,000	-
Upper Shore Regional Council	12,000	32,000	32,000	-
Delmarva Craft	15,000	15,000	15,000	-
Total community development	624,396	610,196	601,874	8,322
Debt service				
Debt service principal	755,279	755,279	755,280	(1)
Debt service interest	161,441	161,493	161,492	1
Subscription arrangements principal	-	150,219	150,219	-
Lease principal	369,411	422,779	419,389	3,390
Lease interest	49,814	49,887	21,702	28,185
Total debt service	1,335,945	1,539,657	1,508,082	31,575
Intergovernmental				
Municipalities	3,576	3,576	3,576	-
Maryland department of assessment & taxation	112,000	112,000	108,396	3,604
Total intergovernmental	115,576	115,576	111,972	3,604
Miscellaneous				
Insurance & non departmental benefits	838,927	838,927	400,941	437,986
Contingencies	400,000	218,369	-	218,369
Total miscellaneous	1,238,927	1,057,296	400,941	656,355
Total expenditures	55,671,262	55,732,292	52,432,990	3,299,302
Excess (deficiency) of revenues over expenditures	(2,664,329)	(544,150)	5,612,298	6,156,448
OTHER FINANCING SOURCES (USES)				
Transfers in				-
Transfers out	(3,261,364)	(5,814,258)	(5,645,480)	168,778
Leases	472,662	279,662	275,862	(3,800)
Subscription arrangements	-	67,468	67,468	-
Sale of general capital assets	41,377	78,181	68,084	(10,097)
Total Other Financing Sources (Uses)	(2,747,325)	(5,388,947)	(5,234,066)	154,881
Net change in fund balances*	(5,411,654)	(5,933,097)	378,232	6,311,329
Fund balance - beginning			15,786,193	
Fund balance - ending			$ 16,164,425	

*The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The County Commissioners of Kent County, Maryland
Schedule of Investment Returns for the Retiree Health Benefit Plan
For the Year Ended June 30, 2023

	Fiscal Year									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Annual money-weighted rate of return net of investment expense	5.70%	-4.69%	10.81%	1.16%	1.43%	0.17%	0.19%	0.15%	0.16%	0.14%

The County Commissioners of Kent County, Maryland
Schedule of Changes in the County's Total OPEB liability and Related Ratios
For the Year Ended June 30, 2023

Total OPEB Liability	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
Service cost	$ 577,510	$ 969,276	$ 1,075,976	$ 880,662	$ 582,369	$ 567,667	$ 717,357
Interest cost	526,991	363,509	520,595	565,767	469,677	439,652	380,019
Changes in benefit terms	584,943	-	-	-	-	-	-
Differences between expected and actual experie	(1,196,558)	(94,795)	(4,661,630)	(39,186)	2,394,312	878	(26,927)
Changes in assumptions	(518,039)	(5,587,558)	1,017,850	2,044,155	1,968,477	(101,182)	(1,933,327)
Benefit payments	(308,875)	(281,398)	(261,087)	(275,682)	(273,508)	(191,243)	(190,365)
Net change in total OPEB liability	(334,028)	(4,630,966)	(2,308,296)	3,175,716	5,141,327	715,772	(1,053,243)
Total OPEB liability - beginning of year	14,469,503	19,100,469	21,408,765	18,233,049	13,091,722	12,375,950	13,429,193
Total OPEB liability - ending of year	$ 14,135,475	$ 14,469,503	$ 19,100,469	$ 21,408,765	$ 18,233,049	$ 13,091,722	$ 12,375,950
Plan Fiduciary Net Position							
Contributions - employer	$ 308,875	$ 281,398	$ 261,087	$ 275,682	$ 273,508	$ 191,243	$ 190,365
Net investment income	15,927	(25,331)	19,962	1,853	2,262	315	297
Benefit payments	(308,875)	(281,398)	(261,087)	(275,682)	(273,508)	(191,243)	(190,365)
Net change in fiduciary net position	15,927	(25,331)	19,962	1,853	2,262	315	297
Fiduciary net position - beginning of year	156,391	181,722	161,760	159,907	157,645	157,330	157,033
Fiduciary net position - ending of year	$ 172,318	$ 156,391	$ 181,722	$ 161,760	$ 159,907	$ 157,645	$ 157,330
Net OPEB liability	$ 13,963,157	$ 14,313,112	$ 18,918,747	$ 21,247,005	$ 18,073,142	$ 12,934,077	$ 12,218,620
Fiduciary net position as a % of total OPEB liabi	1.22%	1.08%	0.95%	0.76%	0.88%	1.20%	1.27%
Covered payroll	$ 13,061,223	$ 11,946,398	$ 11,536,020	$ 11,042,301	$ 9,919,302	$ 9,938,115	$ 9,779,935
Net OPEB liability as a % of payroll	107%	120%	164%	192%	182%	130%	125%

Notes to Schedule:

Benefits changes: none

Changes in assumptions: none

Discount rate:	
6/30/2017	3.58%
6/30/2018	3.62%
6/30/2019	3.13%
6/30/2020	2.45%
6/30/2021	1.92%
6/30/2022	3.69%
6/30/2023	3.86%

The above schedule is intended to show information for ten years. Additional years' information will be displayed as they become available.

The County Commissioners of Kent County, Maryland
Schedule of the County's Proportionate Share of the Total pension Liability

Employee's Pension Plan

	2023	2022	2021	2020	2019	2018	2017	2016	2015
County's proportion of the net pension liability	0.0624%	6.3900%	0.0598%	0.0573%	0.0545%	0.0470%	0.0480%	0.0459%	0.0421%
County's proportionate share of the net pension liability	$12,476,773	$ 9,590,041	$13,504,652	$11,816,245	$11,437,160	$10,227,322	$11,324,075	$ 9,528,916	$ 7,468,023
Total	$12,476,773	$ 9,590,041	$13,504,652	$11,816,245	$11,437,160	$10,227,322	$11,324,075	$ 9,528,916	$ 7,468,023
County's covered payroll	$13,943,331	$11,246,653	$10,624,941	$10,278,413	$ 9,948,962	$ 8,894,900	$ 7,544,607	$ 8,149,823	$ 8,051,282
County's proportionate share of the net pension liability as a percentage of its covered payroll	89.48%	85.27%	127.10%	114.96%	114.96%	114.98%	150.09%	116.92%	92.76%
Plan fiduciary net position as a percentage of the total pension liability	76.27%	81.84%	70.72%	72.34%	71.18%	69.38%	65.79%	68.78%	71.87%

Schedule of County Contributions

Employee's Pension Plan

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 1,939,232	$ 1,444,701	$ 1,454,313	$ 1,276,776	$ 1,179,212	$ 1,094,581	$ 969,388	$ 948,188	$ 983,563
Contributions in relation to the contractually required contribution	(1,939,232)	(1,444,701)	(1,454,313)	(1,276,776)	(1,179,212)	(1,094,581)	(969,388)	(948,188)	(983,563)
Contributions deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$13,943,331	$10,613,707	$11,246,653	$10,624,941	$10,278,413	$ 9,948,962	$ 8,894,900	$ 7,544,607	$ 8,149,823
Contributions as a percentage of covered payroll	13.91%	13.61%	12.93%	12.02%	11.47%	11.00%	10.90%	12.57%	12.07%

The above schedules are intended to show information for ten years. Additional years' information will be displayed as they become available.


ROCK HALL
CLAM HOUSE

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

The County Commissioners of Kent County, Maryland
Combining Balance Sheet – Nonmajor Governmental Funds
June 30, 2023

	Agricultural Preservation	Inmate Welfare	Reforestation & Open Space	Law Library	Regional Family Services	Weed Control	Kent Family Center	Local Management Board	National Opioid Settlements
ASSETS									
Equity in pooled cash	$ 45,838	$ 132,636	$ 105,851	$ 7,527	$ 591	$ 53,688	$ -	$ 361,439	$ 82,058
Intergovernmental receivable	-	-	-	2,253	-	-	158,383	89,205	-
Receivables	-	2,751	-	-	-	8,149	-	-	-
Prepaid	-	238	-	-	-	-	7,845	-	-
Total assets	$ 45,838	$ 135,625	$ 105,851	$ 9,780	$ 591	$ 61,837	$ 166,228	$ 450,644	$ 82,058
LIABILITIES									
Accounts payable	$ -	$ 77	$ 16,093	$ -	$ -	$ 12	$ 3,769	$ 98,523	$ -
Accrued liabilities	-	-	-	-	-	-	12,319	6,540	-
Intergovernmental payable	-	-	-	-	-	-	10	345,561	-
Due to other funds	-	-	-	-	-	-	138,732	-	-
Unearned revenue	-	-	-	2,500	-	-	6,848	20	82,058
Total liabilities	-	77	16,093	2,500	-	12	161,678	450,644	82,058
FUND BALANCES									
Nonspendable	$ -	$ 238	$ -	$ -	$ -	$ -	$ 7,845	$ -	$ -
Restricted	45,838	135,548	61,767	7,280	591	-	-	-	-
Committed	-	-	27,991	-	-	-	-	-	-
Assigned	-	-	-	-	-	61,825	7,396	-	-
Unassigned	-	(238)	-	-	-	-	(10,691)	-	-
Total fund balances	45,838	135,548	89,758	7,280	591	61,825	4,550	-	-
Total liabilities and fund balances	$ 45,838	$ 135,625	$ 105,851	$ 9,780	$ 591	$ 61,837	$ 166,228	$ 450,644	$ 82,058

The County Commissioners of Kent County, Maryland
Combining Balance Sheet – Nonmajor Governmental Funds
June 30, 2023

	Kent County Drug Task Force	Sheriff's Forfeitures	Shop With A Cop	Kennedyville Development	Special Events Overtime	Platform Tennis	Post Prom	Project Open Space	HotDesks	Total Nonmajor Governmental Funds
ASSETS										
Equity in pooled cash	70,753	$ 72,477	$ 307	$ 199,435	$ 7,051	$ 382	$ 884	$ -	$ 1,290	$ 1,142,207
Intergovernmental receivable	-	-	-	-	-	-	-	341,045	-	590,886
Receivables	-	-	-	-	-	-	-	-	5,356	16,256
Prepaid	587	-	-	-	-	-	-	-	1,100	9,770
Total assets	$ 71,340	$ 72,477	$ 307	$ 199,435	$ 7,051	$ 382	$ 884	$ 341,045	$ 7,746	$ 1,759,119
LIABILITIES										
Accounts payable	$ 558	$ -	$ -	$ -	$ -	$ -	$ -	$ 191,208	$ 746	$ 310,986
Accrued liabilities	47,372	41,744	-	-	-	-	-	-	-	107,975
Intergovernmental payable	-	-	-	-	-	-	-	-	-	345,571
Due to other funds	-	-	-	-	-	-	-	149,837	-	288,569
Unearned revenue	-	-	-	199,435	-	-	-	-	7,000	297,861
Total liabilities	47,930	41,744	-	199,435	-	-	-	341,045	7,746	1,350,962
FUND BALANCES										
Nonspendable	$ 587	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,100	$ 9,770
Restricted	23,410	10,156	-	-	-	-	-	-	-	284,590
Committed	-	-	-	-	-	-	-	-	-	27,991
Assigned	-	20,577	307	-	7,051	382	884	-	-	98,422
Unassigned	(587)	-	-	-	-	-	-	-	(1,100)	(12,616)
Total fund balances	23,410	30,733	307	-	7,051	382	884	-	-	408,157
Total liabilities and fund balances	$ 71,340	$ 72,477	$ 307	$ 199,435	$ 7,051	$ 382	$ 884	$ 341,045	$ 7,746	$ 1,759,119

The County Commissioners of Kent County, Maryland
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Agricultural Preservation	Inmate Welfare	Reforestation & Open Space	Law Library	Regional Family Services	Weed Control	Kent Family Center	Local Management Board	National Opioid Settlements
REVENUES									
Taxes	$ 17,783	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	8,271	-	-	350,738	583,862	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	21,541	-	-	-	-	-	-
Miscellaneous	-	42,792	-	-	-	-	-	1,980	-
Total revenues	17,783	42,792	21,541	8,271	-	-	350,738	585,842	-
EXPENDITURES									
Current									
General government	-	-	179,661	24,457	-	-	-	-	-
Public safety	-	10,184	-	-	-	-	-	-	-
Public works	-	-	-	-	-	42,833	-	-	-
Health & social services	-	-	-	-	-	-	364,128	711,845	-
Parks recreation & culture	-	-	-	-	-	-	-	-	-
Resource conservation & development	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Tourism & economic development	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Debt service:									
Lease principal	-	-	-	-	-	10,160	39,341	-	-
Lease interest	-	-	-	-	-	219	5,276	-	-
Total expenditures	-	10,184	179,661	24,457	-	53,212	408,745	711,845	-
Excess (deficiency) of revenues over (under) expenditures	17,783	32,608	(158,120)	(16,186)	-	(53,212)	(58,007)	(126,003)	-
OTHER FINANCING SOURCES (USES)									
Transfers in	2,371	-	7,986	13,000	-	-	57,304	126,003	-
Transfers out	-	-	-	-	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-	8,149	-	-	-
Leases	-	-	-	-	-	33,278	-	-	-
Total other financing sources (uses)	2,371	-	7,986	13,000	-	41,427	57,304	126,003	-
Net change in fund balances	20,154	32,608	(150,134)	(3,186)	-	(11,785)	(703)	-	-
Fund balances - beginning	25,684	102,940	239,892	10,466	591	73,610	5,253	-	-
Fund balances - ending	$ 45,838	$ 135,548	$ 89,758	$ 7,280	$ 591	$ 61,825	$ 4,550	$ -	$ -

The County Commissioners of Kent County, Maryland
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Kent County Drug Task Force	Sheriff's Forfeitures	Shop With A Cop	Kennedyville Development	Special Events Overtime	Platform Tennis	Post Prom	Project Open Space	HotDesks	Total Nonmajor Governmental Funds
REVENUES										
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,783
Intergovernmental	-	-	-	-	-	-	-	178,337	-	1,121,208
Charges for services	-	-	-	-	4,270	-	-	-	9,436	13,706
Fines and forfeitures	9,592	14,257	-	-	-	-	-	-	-	45,390
Miscellaneous		400	-	-	-	-	-	-	-	45,172
Total revenues	9,592	14,657	-	-	4,270	-	-	178,337	9,436	1,243,259
EXPENDITURES										
Current										
General government	-	-	-	-	-	-	-	-	-	204,118
Public safety	9,964	-	-	-	3,631	-	-	-	-	23,779
Public works	-	-	-	-	-	-	-	-	-	42,833
Health & social services	-	-	-	-	-	-	-	-	-	1,075,973
Parks recreation & culture	-	-	-	-	-	-	-	197,458	-	197,458
Resource conservation & development	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Tourism & economic development	-	-	-	-	-	-	-	-	17,867	17,867
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Debt service:										-
Lease principal	-	-	-	-	-	-	-	-	-	49,501
Lease interest	-	-	-	-	-	-	-	-	-	5,495
Total expenditures	9,964	-	-	-	3,631	-	-	197,458	17,867	1,617,024
Excess (deficiency) of revenues over (under) expenditures	(372)	14,657	-	-	639	-	-	(19,121)	(8,431)	(373,765)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	19,121	8,431	234,216
Transfers out	-	-	-	-	-	-	-	-	-	-
Sale of general capital assets	478	-	-	-	-	-	-	-	-	8,627
Leases	-	-	-	-	-	-	-	-	-	33,278
Total other financing sources (uses)	478	-	-	-	-	-	-	19,121	8,431	276,121
Net change in fund balances	106	14,657	-	-	639	-	-	-	-	(97,644)
Fund balances - beginning	23,304	16,076	307	-	6,412	382	884	-	-	505,801
Fund balances - ending	$ 23,410	$ 30,733	$ 307	$ -	$ 7,051	$ 382	$ 884	$ -	$ -	$ 408,157


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Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

The County Commissioners of Kent County, Maryland
Combining Schedule of Fiduciary Net Position – Custodial Funds
June 30, 2023

	State and Town Tax Collections	Millington Public Drainage Tax	Inmate Accounts	Motor Vehicle Administration	Total
ASSETS					
Cash and cash equivalents	$ -	$ -	$ 23,212	$ 500	$ 23,712
Equity in pooled cash	39,018	7,794	-	-	46,812
Receivables:					
Taxes for other governments	595,879	22	-	-	595,901
Total receivables	595,879	22	-	-	595,901
Total assets	634,897	7,816	23,212	500	666,425
LIABILITIES					
Accounts payable and other liabilities	-	-	23,212	-	23,212
Due to other governments	634,897	7,816	-	500	643,213
Total liabilities	634,897	7,816	23,212	500	666,425
NET POSITION					
Total net position	$ -	$ -	$ -	$ -	$ -

The County Commissioners of Kent County, Maryland
Combining Schedule of Changes in Fiduciary Net Position – Custodial Funds
For the Year Ended June 30, 2023

	State and Town Tax Collections	Millington Public Drainage Tax	Inmate Accounts	Motor Vehicle Administration	Total
ADDITIONS					
Property tax collections for other governments	$ 11,782,357	$ 2,011	$ -	$ -	$ 11,784,368
Funds collected for inmates	-	-	117,923	-	117,923
Total additions	11,782,357	2,011	117,923	-	11,902,291
DEDUCTIONS					
Property tax payments to other governments	11,782,357	2,011	-	-	11,784,368
Funds distributed to inmates	-	-	117,923	-	117,923
Total deductions	11,782,357	2,011	117,923	-	11,902,291
Net increase/(decrease) in fiduciary net position	-	-	-	-	-
Net position - beginning	-	-	-	-	-
Net position - ending	$ -	$ -	$ -	$ -	$ -


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Local Management Board

County Commissioners of Kent County, Maryland
Combining Balance Sheet – Local Management Board
June 30, 2023

	Home Visiting	Total Non Community Partnership Agreement	Community Partnership Agreement
ASSETS			
Cash and cash equivalents	$ (34,329)	$ (34,329)	$ 310,767
Intergovernmental receivable	64,247	64,247	1
Receivables	-	-	-
Prepaid	-	-	-
Total assets	$ 29,918	$ 29,918	$ 310,768
LIABILITIES			
Accounts payable	$ 337	$ 337	$ 53,515
Accrued liabilities	-	-	6,540
Intergovernmental payable	29,581	29,581	250,713
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	29,918	29,918	310,768
FUND BALANCES			
Nonspendable	-	-	-
Prepaid	-	-	-
Restricted	-	-	-
Assigned	-	-	-
Total Fund Balances	-	-	-
Total liabilities and fund balances	$ 29,918	$ 29,918	$ 310,768

The County Commissioners of Kent County, Maryland
Combining Balance Sheet – Local Management Board
June 30, 2023

	Incentive Reinvestment	County Funded Programs	Other Programs	Total
ASSETS				
Cash and cash equivalents	$ 31,589	$ 43,592	$ 9,820	$ 361,439
Intergovernmental receivable	-	-	24,957	89,205
Receivables	-	-	-	-
Prepaid	-	-	-	-
Total assets	$ 31,589	$ 43,592	$ 34,777	$ 450,644
LIABILITIES				
Accounts payable	$ -	$ 43,592	$ 1,079	$ 98,523
Accrued liabilities	-	-	-	6,540
Intergovernmental payable	31,589	-	33,678	345,561
Due to other funds	-	-	-	-
Unearned revenue	-	-	20	20
Total liabilities	31,589	43,592	34,777	450,644
FUND BALANCES				
Nonspendable	-	-	-	-
Prepaid	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	-	-	-	-
Total liabilities and fund balances	$ 31,589	$ 43,592	$ 34,777	$ 450,644

The County Commissioners of Kent County, Maryland
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Local Management Board
For the Year Ended June 30, 2023

	Home Visiting	Total Non Community Partnership Agreement	Community Partnership Agreement
REVENUES			
Community partnership agreement:			
Earned reinvestment	$ -	$ -	$ -
Children's cabinet	-	-	519,615
Total community partnership agreement	-	-	519,615
Non-community partnership agreement			
Other intergovernmental revenue	64,247	64,247	-
Miscellaneous	-	-	-
Total revenues	64,247	64,247	519,615
EXPENDITURES			
Administration:			
Salaries	-	-	136,522
Fringe costs	-	-	59,058
Contract services	-	-	400
Communications	-	-	-
Printing/Copies	-	-	538
Dues, subscriptions and licenses	1,276	1,276	1,000
Conferences and conventions	1,126	1,126	225
Business travel	206	206	-
Supplies	1,492	1,492	22,427
Capital outlay	2,224	2,224	8,786
Total administration expenditures	6,324	6,324	228,956
Programs:			
Healthy families mid-shore	-	-	82,481
Local care team	-	-	89,211
KCMS After School Program	-	-	85,523
Home visiting	57,923	57,923	-
Student Behavior Health	-	-	33,444
Total program expenditures	57,923	57,923	290,659
Total expenditures	64,247	64,247	519,615
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	$ -	$ -	$ -
Fund balances - beginning			
Fund balances - ending			

The County Commissioners of Kent County, Maryland
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Local Management Board
For the Year Ended June 30, 2023

	Incentive Reinvestment	County Funded Programs	Other Programs	Total
REVENUES				
Community partnership agreement:				
Earned reinvestment	$ -	$ -	$ -	$ -
Children's cabinet	-	-	-	519,615
Total community partnership agreement	-	-	-	519,615
Non-community partnership agreement				
Other intergovernmental revenue	-	-		64,247
Miscellaneous	-	-	1,980	1,980
Total revenues	-	-	1,980	585,842
EXPENDITURES				
Administration:				
Salaries	-	13,554	-	150,076
Fringe costs	-	10,565	-	69,623
Contract services	-	180	-	580
Communications	-	1,717	-	1,717
Printing/Copies	-	786	-	1,324
Dues, subscriptions and licenses	-	1,548	-	3,824
Conferences and conventions	-	28,287	-	29,638
Business travel	-	1,445	-	1,651
Supplies	-	3,778	1,980	29,677
Capital outlay	-	22,289	-	33,299
Total administration expenditures	-	84,149	1,980	321,409
Programs:				
Healthy families mid-shore	-	-	-	82,481
Local care team	-	-	-	89,211
KCMS After School Program	-	13,391	-	98,914
Home visiting	-	-	-	57,923
Student Behavior Health	-	28,463	-	61,907
Total program expenditures	-	41,854	-	390,436
Total expenditures	-	126,003	1,980	711,845
Excess (deficiency) of revenues over (under) expenditures	-	(126,003)	-	(126,003)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	126,003	-	126,003
Transfers out	-	-	-	-
Total other financing sources (uses)	-	126,003	-	126,003
Net change in fund balances	$ -	$ -	$ -	$ -
Fund balances - beginning				-
Fund balances - ending				$ -



Statistical Section

The Statistical Section fully incorporates information mandated by Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*. This section presents detailed information for the primary government in the following areas, which provide a context for understanding what the information in the Financial Section says about the County's overall financial health:

FINANCIAL TRENDS - Information to help the reader understand how the County's financial performance and well-being have changed over time.

REVENUE CAPACITY - Information to help the reader assess the County's most significant local revenue sources.

DEBT CAPACITY – Information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION – Indicator to help the reader understand the environment within which the County's financial activities take place.

OPERATING INFORMATION – Service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Many of the tables cover more than two fiscal years and present data from outside the accounting records. Therefore, the Statistical Section is unaudited.

The County Commissioners of Kent County, Maryland
Financial Trends: Net Position by Component – Government-Wide
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net Investment in Capital Assets	$ 36,984,619	$ 37,891,332	$ 37,465,079	$ 36,695,641	$ 44,386,154	$ 44,156,295	$ 44,624,458	$ 45,288,933	$ 45,196,500	$ 46,206,416
Restricted	1,237,555	969,743	1,100,385	1,324,904	1,202,595	1,406,443	1,367,763	1,125,338	1,626,771	1,201,392
Unrestricted (deficit)	536,589	(3,981,945)	(3,878,581)	(5,273,471)	(16,132,247)	(16,762,838)	(19,795,979)	(17,672,885)	(10,916,808)	(8,432,148)
	38,758,763	34,879,130	34,686,883	32,747,074	29,456,502	28,799,900	26,196,242	28,741,386	35,906,463	38,975,660
Business-Type Activities										
Net Investment in Capital Assets	29,509,790	28,871,869	28,687,052	26,773,981	26,598,855	27,992,958	27,730,118	27,322,054	26,642,450	26,603,256
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted (deficit)	590,544	323,881	(167,473)	535,147	428,104	261,870	331,520	419,572	504,983	568,517
	30,100,334	29,195,750	28,519,579	27,309,128	27,026,959	28,254,828	28,061,638	27,741,626	27,147,433	27,171,773
Primary Government										
Net Investment in Capital Assets	66,494,409	66,763,201	66,152,131	63,469,622	70,985,009	72,149,253	72,354,576	72,610,987	71,838,950	72,809,672
Restricted	1,237,555	969,743	1,100,385	1,324,904	1,202,595	1,406,443	1,367,763	1,125,338	1,626,771	1,201,392
Unrestricted (deficit)	1,127,133	(3,658,064)	(4,046,054)	(4,738,324)	(15,704,143)	(16,500,968)	(19,464,459)	(17,253,313)	(10,411,825)	(7,863,631)
	$ 68,859,097	$ 64,074,880	$ 63,206,462	$ 60,056,202	$ 56,483,461	$ 57,054,728	$ 54,257,880	$ 56,483,012	$ 63,053,896	$ 66,147,433

*Accounting Standards require that net assets be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net assets are considered restricted when (1) an external party, such as the state or federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the County

The County Commissioners of Kent County, Maryland
Financial Trends: Changes in Net Position – Government-wide
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Primary government										
General government	$ 7,975,935	$ 5,472,627	$ 6,996,288	$ 13,156,835	$ 6,778,790	$ 7,552,799	$ 8,113,135	$ 9,804,235	$ 8,701,888	$ 11,368,394
Public safety	9,769,705	10,297,034	10,925,385	11,047,333	10,913,983	12,569,374	13,166,405	13,030,751	12,915,872	13,797,894
Public works	3,929,895	4,669,683	4,838,919	5,129,235	5,709,649	6,194,260	6,612,374	5,469,460	5,817,744	7,579,526
Health and social services	1,311,827	1,439,401	2,091,870	1,839,334	1,832,417	2,034,855	2,074,507	2,325,489	3,077,573	2,683,549
Education	18,735,806	18,587,895	18,454,631	17,624,105	17,990,064	18,122,921	20,444,445	21,204,266	19,282,485	19,105,024
Culture and recreation	1,588,880	1,821,506	1,871,969	2,057,603	2,007,342	2,116,306	1,928,160	1,790,800	2,527,411	6,064,051
Libraries	554,018	602,841	725,264	692,436	1,251,179	699,861	685,526	616,973	713,899	713,899
Resource conservation	347,017	378,754	393,922	353,331	474,044	349,513	365,026	333,348	404,303	371,554
Community development	791,118	641,490	807,887	625,041	824,273	913,277	1,290,572	1,499,666	633,242	842,908
Debt service	1,202,550	1,089,455	1,053,398	1,124,064	275,586	260,762	2,532,718	154,518	52,455	14,381
Total governmental activities expense	46,206,751	45,000,686	48,159,533	53,649,317	48,057,327	50,813,928	57,212,868	56,229,506	54,126,872	62,541,180
Business-type activities										
Water and wastewater services	3,848,899	3,990,466	3,668,292	4,952,221	4,232,540	4,254,327	4,022,805	4,873,028	4,149,890	4,533,672
Bayside landing	22,783	45,942	28,759	29,835	42,143	32,516	31,457	40,431	29,160	27,674
Total business-type activities expense	3,871,682	4,036,408	3,697,051	4,982,056	4,274,683	4,286,843	4,054,262	4,913,459	4,179,050	4,561,346
Total Primary Government Expenses	$ 50,078,433	$ 49,037,094	$ 51,856,584	$ 58,631,373	$ 52,332,010	$ 55,100,771	$ 61,267,130	$ 61,142,965	$ 58,305,922	$ 67,102,526
Program Revenues										
Primary government										
General government										
Charges for services	$ 110,786	$ 132,700	$ 117,283	$ 115,473	$ 116,728	$ 111,349	$ 52,888	$ 52,881	$ 63,667	$ 82,515
Operating grants and contributions	403,079	149,743	157,690	173,386	231,493	222,240	292,969	261,801	263,648	25,271
Capital grants and contributions	2,490,368	-	15,125	3,630,596	3,251,018	76,528	158,244	815,714	1,181,776	481,693
Total revenue	3,004,233	282,443	290,098	3,919,455	3,599,239	410,117	504,101	1,130,396	1,509,091	589,479
Public safety										
Charges for services	119,722	64,028	149,570	100,752	105,542	106,313	86,380	49,456	29,977	82,842
Operating grants and contributions	616,730	615,283	797,698	664,706	667,560	606,374	656,954	716,395	694,869	1,277,644
Capital grants and contributions	58,359	91,293	23,926	42,133	19,770	42,133	-	-	-	-
Total revenue	794,811	770,604	971,194	807,591	792,872	754,820	743,334	765,851	724,846	1,360,486
Public works										
Charges for services	109,912	109,122	108,899	161,647	179,553	249,409	311,705	328,827	480,974	390,202
Operating grants and contributions	235,086	442,188	325,310	303,315	401,674	550,982	514,967	580,447	615,269	633,788
Capital grants and contributions	64,998	51,107	94,654	94,892	271,459	158,828	321,336	575,646	512,954	4,194,317
Total revenue	409,996	602,417	528,863	559,854	852,686	959,219	1,148,008	1,484,920	1,609,197	5,218,307

(Continued)

The County Commissioners of Kent County, Maryland
Financial Trends: Changes in Net Position – Government-Wide
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Health and social services										
Charges for services	11,711	14,692	12,458	12,582	50,453	104,259	28,950	12,217	12,590	12,773
Operating grants and contributions	509,937	492,992	1,170,115	925,792	904,507	935,961	1,484,493	3,454,276	1,797,039	1,224,447
Capital grants and contributions	-	95,054	1,200	-	-	-	-	-	-	-
Total revenue	521,648	602,738	1,183,773	938,374	954,960	1,040,220	1,513,443	3,466,493	1,809,629	1,237,220
Culture and recreation										
Charges for services	210,373	165,654	179,414	189,572	158,782	168,488	118,328	42,674	140,293	186,850
Operating grants and contributions	10,580	2,995	26,747	4,192	85,450	2,626	-	-	-	-
Capital grants and contributions	92,222	185,313	97,790	217,596	-	23,168	-	-	162,708	697,948
Total revenue	313,175	353,962	303,951	411,360	244,232	194,282	118,328	42,674	303,001	884,798
Resource and conservation										
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-	-	-	-
Community development										
Operating grants and contributions	74,986	140,597	72,791	87,868	268,875	276,161	297,986	259,660	91,042	9,437
Capital grants and contributions	18,815	19,823	51,960	-	-	-	-	-	-	261,491
Total revenue	93,801	160,420	124,751	87,868	268,875	276,161	297,986	259,660	91,042	270,928
Total primary government activities program revenues	5,137,664	2,772,584	3,402,630	6,724,502	6,712,864	3,634,819	4,325,200	7,149,994	6,046,806	9,561,218
Business-type activities program revenue										
Water and wastewater services										
Charges for services	2,095,703	2,033,565	2,081,552	2,052,616	2,069,819	2,145,668	2,358,073	2,616,788	2,621,816	2,709,510
Operating grants and contributions	20,601	-	2,760	-	129,720	-	-	-	-	-
Capital grants and contributions	-	10,809	-	810,475	834,259	2,066,285	425,249	201,640	-	498,266
Total revenue	2,116,304	2,044,374	2,084,312	2,863,091	3,033,798	4,211,953	2,783,322	2,818,428	2,621,816	3,207,776
Bayside landing										
Charges for services	41,210	39,922	42,641	42,781	40,200	41,156	46,093	50,650	51,888	48,070
Operating grants and contributions	-	-	-	-	1,653	1,215	-	-	-	-
Capital grants and contributions	9,811	13,398	-	-	-	-	-	-	3,100	26,300
Total revenue	51,021	53,320	42,641	42,781	41,853	42,371	46,093	50,650	54,988	74,370
Total business-type activities program revenues	2,167,325	2,097,694	2,126,953	2,905,872	3,075,651	4,254,324	2,829,415	2,869,078	2,676,804	3,282,146
Net (Expense) Revenue										
Governmental activities	(41,069,087)	(42,228,102)	(44,756,903)	(46,924,815)	(41,344,463)	(47,179,109)	(52,887,668)	(49,079,512)	(48,080,066)	(52,979,962)
Business-type activities	(1,704,357)	(1,938,714)	(1,570,098)	(2,076,184)	(1,199,032)	(32,519)	(1,224,847)	(2,044,381)	(1,502,246)	(1,279,200)
Total primary government net expense	$ (42,773,444)	$ (44,166,816)	$ (46,327,001)	$ (49,000,999)	$ (42,543,495)	$ (47,211,628)	$ (54,112,515)	$ (51,123,893)	$ (49,582,312)	$ (54,259,162)

(Continued)

The County Commissioners of Kent County, Maryland
Financial Trends: Changes in Net Position – Government-wide
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General revenues and other changes in net assets										
Government activities										
Property taxes	$ 30,212,617	$ 30,188,083	$ 30,451,731	$ 30,486,484	$ 30,707,075	$ 31,127,922	$ 31,269,648	$ 31,862,508	$ 32,059,470	$ 32,613,317
County income taxes	14,119,602	13,687,506	12,341,494	12,732,081	13,389,378	13,687,072	16,905,944	17,102,751	19,225,239	20,935,331
Other taxes	1,833,864	2,067,843	1,965,759	1,949,634	2,042,652	2,030,866	2,011,884	3,710,828	4,078,203	2,706,679
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Other revenues	663,676	659,615	673,819	641,837	733,270	842,544	1,084,395	634,634	571,187	988,839
Capital contributions - developers	-	-	-	-	-	-	-	-	-	-
Transfers	(848,869)	(1,001,689)	(868,147)	(825,030)	(880,064)	(1,165,897)	(987,861)	(1,686,065)	(688,956)	(1,195,007)
Total governmental activities	45,980,890	45,601,358	44,564,656	44,985,006	45,992,311	46,522,507	50,284,010	51,624,656	55,245,143	56,049,159
Business-type activities										
Investment income	-	-	-	-	-	-	-	-	-	-
Other revenues	27,892	32,441	25,780	40,703	36,799	94,491	43,796	38,304	219,097	108,533
Transfers	851,369	1,001,689	868,147	825,030	880,064	1,165,897	987,861	1,686,065	688,956	1,195,007
Total business-type activities	879,261	1,034,130	893,927	865,733	916,863	1,260,388	1,031,657	1,724,369	908,053	1,303,540
Total primary government	46,860,151	46,635,488	45,458,583	45,850,739	46,909,174	47,782,895	51,315,667	53,349,025	56,153,196	57,352,699
Change in net position										
Governmental activities	4,911,803	3,373,256	(192,247)	(1,939,809)	4,647,848	(656,602)	(2,603,658)	2,545,144	7,165,077	3,069,197
Business-type activities	(825,096)	(904,584)	(676,171)	(1,210,451)	(282,169)	1,227,869	(193,190)	(320,012)	(594,193)	24,340
Total primary government	$ 4,086,707	$ 2,468,672	$ (868,418)	$ (3,150,260)	$ 4,365,679	$ 571,267	$ (2,796,848)	$ 2,225,132	$ 6,570,884	$ 3,093,537

The County Commissioners of Kent County, Maryland
Financial Trends: Fund Balances – Governmental Funds
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	786,218	436,901	517,604	752,291	694,784	848,466	896,627	662,085	1,120,970	793,235
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	5,134,904	3,770,373	1,665,530	1,053,753	2,348,468	2,305,246	5,411,654	2,719,998
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	9,643,390	9,756,212	4,967,599	5,296,459	3,716,656	4,617,326	5,632,467	8,907,882	9,253,569	12,651,192
Total General Fund	10,429,608	10,193,113	10,620,107	9,819,123	6,076,970	6,519,545	8,877,562	11,875,213	15,786,193	16,164,425
All Other Governmental Funds										
Nonspendable	4,950	-	-	-	189,466	51,571	-	8,513	8,344	11,877
Restricted	384,469	463,776	496,897	467,438	359,075	345,054	330,386	341,201	374,286	284,590
Committed	30,175	30,175	30,175	30,175	30,175	30,175	27,991	27,991	27,991	27,991
Assigned	31,743	38,891	55,709	75,000	118,561	182,748	112,759	90,730	99,591	98,422
Unassigned	-	-	-	-	(189,466)	(51,571)	(54,497)	(133,602)	(162,087)	(145,477)
Total All Other Governmental Funds	451,337	532,842	582,781	572,613	507,811	557,977	416,639	334,833	348,125	277,403
Total All Governmental Funds	$ 10,880,945	$ 10,725,955	$ 11,202,888	$ 10,391,736	$ 6,584,781	$ 7,077,522	$ 9,294,201	$ 12,210,046	$ 16,134,318	$ 16,441,828

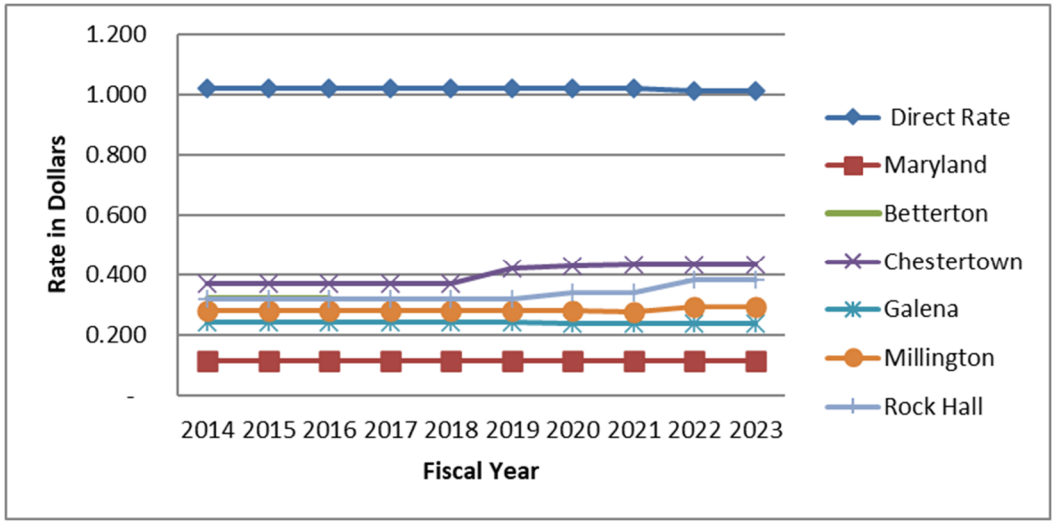
The County Commissioners of Kent County, Maryland
Financial Trends: Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes										
Property	$30,212,617	$29,888,083	$ 29,951,731	$ 29,986,484	$ 30,207,075	$ 30,627,922	$ 31,769,648	$ 32,281,508	$ 32,073,034	$ 32,585,559
Income	13,696,595	12,973,495	12,232,681	12,986,434	12,736,121	12,848,398	15,683,736	16,448,232	16,436,095	19,961,414
Other	1,833,864	2,067,843	1,965,759	1,949,634	2,042,652	2,030,866	2,011,884	3,710,828	4,078,203	2,706,679
State shared	211,318	222,422	228,948	224,873	-	-	-	-	-	-
Licenses and permits	302,045	318,992	325,727	339,840	311,801	355,703	317,696	410,223	339,901	381,117
Intergovernmental revenue	4,363,842	2,063,966	2,606,058	5,919,603	2,850,788	2,895,001	3,726,949	6,663,939	5,319,305	8,796,599
Service charges for current services	562,504	486,196	567,624	580,026	611,058	739,818	598,254	486,055	727,501	764,618
Fines and forfeitures	53,715	120,636	31,409	44,233	58,950	53,290	32,677	17,489	55,199	113,055
Miscellaneous revenue	606,480	255,692	329,514	294,924	363,337	453,862	776,685	218,728	166,419	789,108
Total revenues	51,842,980	48,397,325	48,239,451	52,326,051	49,181,782	50,004,860	54,917,529	60,237,002	59,195,657	66,098,149
Expenditures										
General government	7,777,559	5,664,787	6,110,099	9,787,805	6,131,512	6,573,699	6,961,795	8,094,775	8,674,446	11,796,246
Public safety	8,947,991	9,501,735	9,846,912	9,862,691	10,637,287	11,116,626	11,772,527	12,354,330	12,468,818	13,319,546
Public works	3,784,820	4,598,055	5,064,993	4,704,314	5,364,802	5,284,024	5,358,321	4,538,836	5,641,472	7,987,732
Health and social services	1,311,902	1,465,597	2,070,808	1,806,377	1,824,155	1,965,229	2,014,609	2,277,349	3,052,276	2,655,638
Education	17,721,320	17,759,230	17,982,973	17,613,193	17,710,564	17,734,289	18,555,959	19,020,661	19,049,753	19,039,365
Parks, recreation, and culture	1,275,957	1,449,062	1,493,879	1,516,010	1,709,938	1,609,550	1,495,002	1,324,236	1,763,324	2,462,071
Libraries	554,018	596,027	611,828	626,098	680,389	662,196	685,526	616,973	713,899	713,899
Resources conservation and development	347,017	378,754	393,922	353,331	474,044	349,513	365,026	333,348	404,303	371,554
Community development	513,246	648,410	798,178	603,126	803,413	851,069	1,232,319	1,484,601	628,755	852,798
Debt service										
Principal	2,092,002	3,615,959	1,216,255	1,263,843	1,313,297	1,402,689	6,253,896	1,928,866	1,440,526	1,374,389
Interest	769,643	657,775	523,290	475,723	426,289	380,869	415,903	250,089	251,055	188,689
Capital outlay	1,394,375	1,215,235	781,234	3,699,662	5,032,983	929,284	3,538,143	3,943,294	1,005,323	4,287,024
Total expenditures	46,489,850	47,550,626	46,894,371	52,312,173	52,108,673	48,859,037	58,649,026	56,167,358	55,093,950	65,048,951
Excess/(deficiency) of revenues over expenditures	5,353,130	846,699	1,345,080	13,878	(2,926,891)	1,145,823	(3,731,497)	4,069,644	4,101,707	1,049,198
Other financing sources (uses)										
Transfers in	1,853,579	1,102,976	783,003	3,550,919	4,881,572	938,696	1,374,537	2,956,217	997,976	4,450,473
Transfers out	(2,702,448)	(2,104,665)	(1,651,150)	(4,375,949)	(5,761,636)	(2,104,593)	(2,362,398)	(4,642,282)	(1,686,932)	(5,645,480)
Leases	-	-	-	-	-	512,815	536,037	487,968	471,821	309,140
Subscriptions	-	-	-	-	-	-	-	-	-	67,468
Sale of general capital assets	-	-	-	-	-	-	-	44,298	39,700	76,711
Proceeds from loans	-	-	-	-	-	-	6,400,000	-	-	-
	(848,869)	(1,001,689)	(868,147)	(825,030)	(880,064)	(653,082)	5,948,176	(1,153,799)	(177,435)	(741,688)
Net increase (decrease) in fund balance	$ 4,504,261	$ (154,990)	$ 476,933	$ (811,152)	$ (3,806,955)	$ 492,741	$ 2,216,679	$ 2,915,845	$ 3,924,272	$ 307,510
Debt service as a percentage of noncapital expenditures	6.24%	9.21%	3.83%	3.35%	3.95%	3.74%	11.75%	4.06%	3.15%	2.49%

The County Commissioners of Kent County, Maryland
Revenue Capacity: Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	County Direct Rate	State of Maryland	Town of Betterton	Town of Chestertown	Town of Galena	Town of Millington	Town of Rock Hall
2014	1.022	0.112	0.3200	0.3700	0.2400	0.2800	0.320
2015	1.022	0.112	0.3200	0.3700	0.2400	0.2800	0.320
2016	1.022	0.112	0.3200	0.3700	0.2400	0.2800	0.320
2017	1.022	0.112	0.3200	0.3700	0.2403	0.2800	0.320
2018	1.022	0.112	0.3200	0.3700	0.2398	0.2800	0.320
2019	1.022	0.112	0.3181	0.4200	0.2404	0.2800	0.320
2020	1.022	0.112	0.3181	0.4300	0.2380	0.2800	0.340
2021	1.022	0.112	0.3181	0.4332	0.2350	0.2774	0.340
2022	1.012	0.112	0.3200	0.4332	0.2355	0.2909	0.380
2023	1.012	0.112	0.3181	0.4332	0.2355	0.2909	0.380

(1) Rates per $100 of assessed value
(2) County Direct Rate does not reflect the tax differential for properties located in incorporated towns

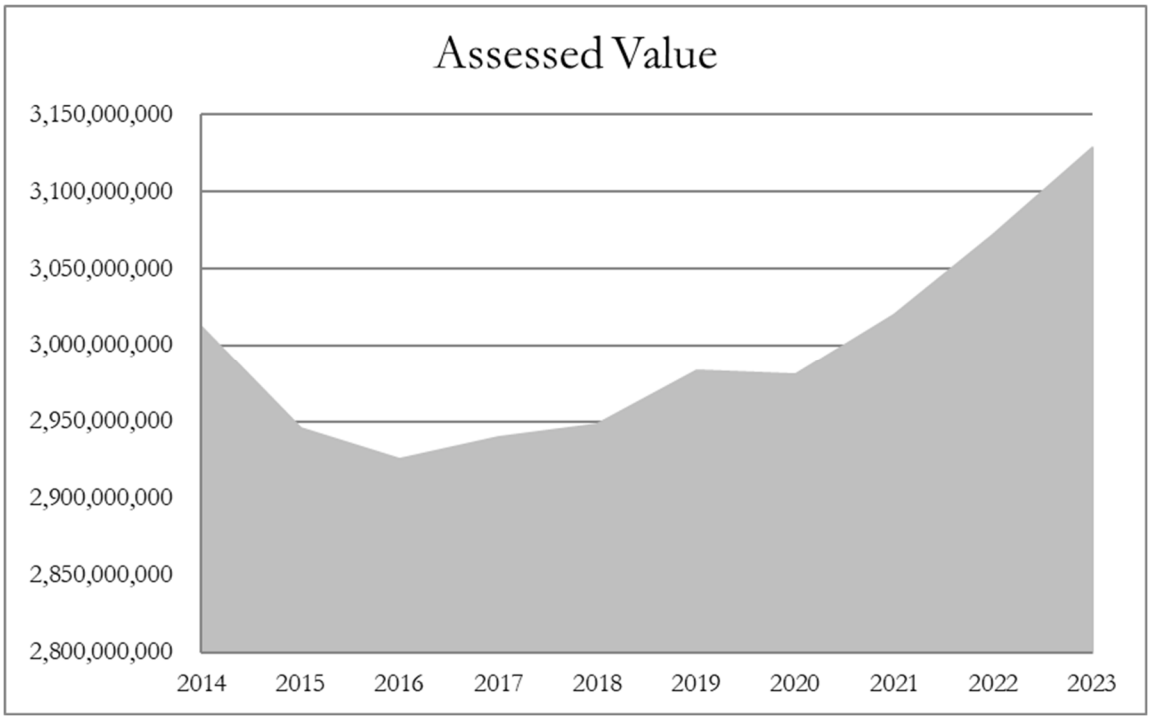


Source: State of Maryland and Towns of Betterton, Chestertown, Galena, Millington and Rock Hall.

The County Commissioners of Kent County, Maryland
Revenue Capacity: Assessed Value of Taxable and Exempt Property
Last Ten Fiscal Years

Fiscal Year	Real Property Assessed Value	Exempt-Homestead Credit	Total Assessed Value	Direct Tax Rate	Public Utility Operating Property	Taxable & Exempt Assessed Value
2014	2,975,066,005	142,063,007	2,833,002,998	1.022	37,514,800	3,012,580,805
2015	2,905,026,301	78,538,367	2,826,487,934	1.022	40,834,410	2,945,860,711
2016	2,906,711,725	60,881,252	2,845,830,473	1.022	18,888,010	2,925,599,735
2017	2,896,170,648	44,108,770	2,852,061,878	1.022	43,656,410	2,939,827,058
2018	2,904,904,108	32,440,332	2,872,463,776	1.022	43,452,270	2,948,356,378
2019	2,935,145,251	24,352,370	2,910,792,881	1.022	47,720,120	2,982,865,371
2020	2,930,267,110	19,412,279	2,910,854,831	1.022	50,016,020	2,980,283,130
2021	2,966,250,063	15,944,076	2,950,305,987	1.022	53,400,770	3,019,650,833
2022	3,011,546,343	13,485,107	2,998,061,236	1.012	59,704,140	3,071,250,483
2023	3,061,980,962	12,258,589	3,049,722,373	1.012	66,173,230	3,128,154,192

Source: Maryland State Department of Assessment and Taxation



The County Commissioners of Kent County, Maryland
Revenue Capacity: Ten Highest Property Tax Payers
Current and Nine Years Ago

For the Fiscal Year Ended June 30, 2023

Taxpayer	Tax Billed	% of Levy
Delmarva Power and Light	$ 1,083,705	3.32%
PUMH of Maryland, Inc	428,472	1.31%
Choptank Electric Co-op, Inc	273,677	0.84%
Verizon-MD	173,420	0.53%
KRM Development Corporation	163,044	0.50%
Talkie Communications, Inc	131,587	0.40%
Washington College	127,631	0.39%
KRM Dixon Office LLC	124,303	0.38%
Kent Crossing	122,799	0.38%
KRM Boss LLC	120,512	0.37%

For the Fiscal Year Ended June 30, 2014

Taxpayer	Tax Billed	% of Levy
Delmarva Power and Light	$ 529,416	1.77%
PUMH of Maryland, Inc	377,331	1.26%
Verizon-MD	235,970	0.79%
Kent Research and Mfg, Inc	204,765	0.69%
Choptank Electric Co-op, Inc	198,200	0.66%
SGM Realty LLC	154,949	0.52%
Kent Crossing	133,569	0.45%
Chesapeake Meadows Limited	123,583	0.41%
Kent Plaza Associates	100,529	0.34%
Brawner Company, Inc	88,018	0.29%

The County Commissioners of Kent County, Maryland
Revenue Capacity: Property Tax Levies and Collections
Last Ten Fiscal Years

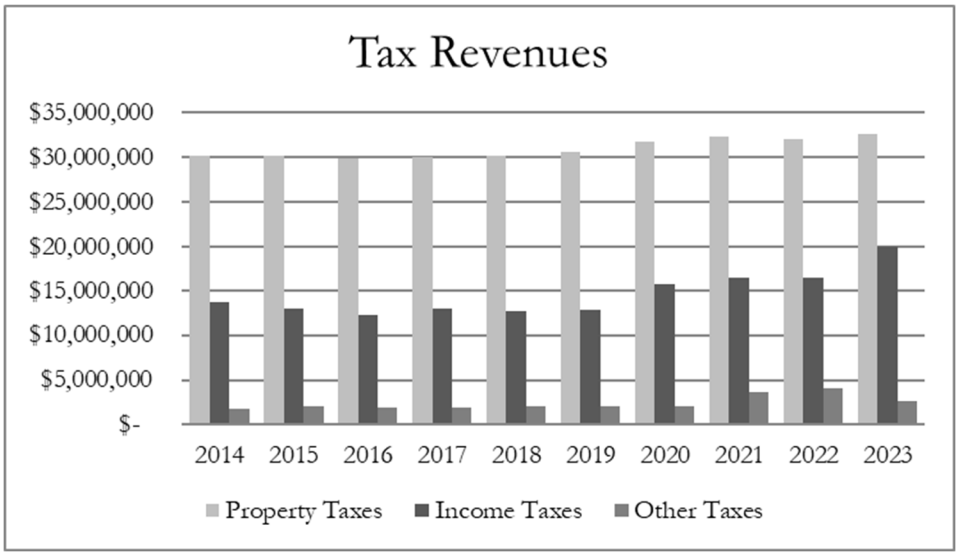
Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount	Percentage of Original Levy
2014	$ 29,881,782	$ 28,460,998	95.25%	$ 1,364,624	$ 29,825,622	99.81%
2015	29,891,994	28,612,997	95.72%	1,232,485	29,845,482	99.84%
2016	30,125,879	28,783,368	95.54%	1,277,104	30,060,472	99.78%
2017	30,232,217	28,922,743	95.67%	1,243,130	30,165,873	99.78%
2018	30,429,820	29,090,693	95.60%	1,247,586	30,338,279	99.70%
2019	30,841,857	28,109,410	91.14%	1,588,923	29,698,333	96.29%
2020	31,186,350	28,996,828	92.98%	2,106,718	31,103,546	99.73%
2021	31,620,142	30,446,424	96.29%	1,068,715	31,515,139	99.67%
2022	31,936,046	30,802,594	96.45%	955,026	31,757,620	99.44%
2023	32,607,685	31,455,473	96.47%	n/a	31,455,473	96.47%

*n/a data not readily available or not available in a manner consistent with this display

The County Commissioners of Kent County, Maryland
Revenue Capacity: Local General Tax Revenues
Last Ten Fiscal Years

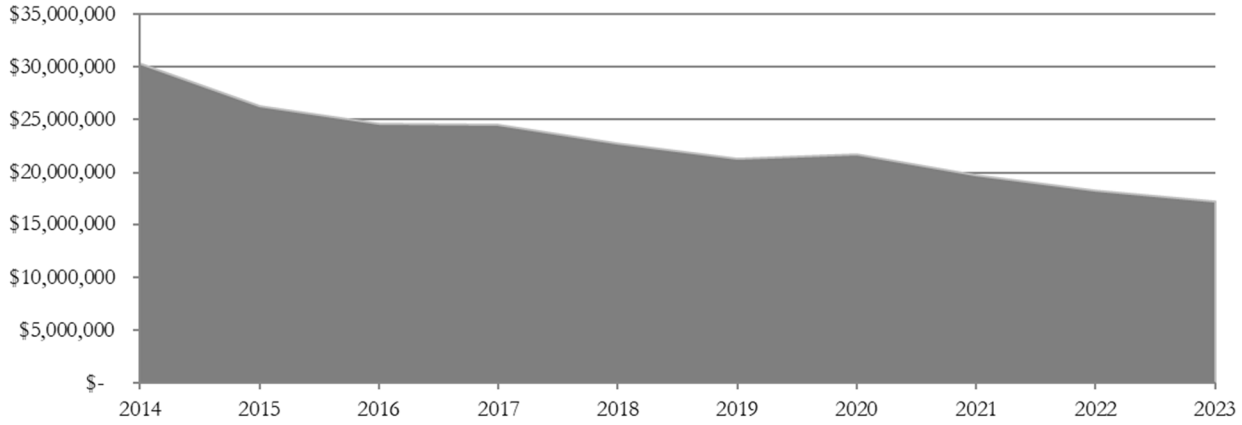
Local General Tax Revenues

	Property Taxes	Income Taxes	Other Taxes	Total Taxes
2014	$ 30,212,617	$ 13,696,595	$ 1,789,859	$ 45,699,071
2015	30,188,083	12,973,495	2,029,337	45,190,915
2016	29,951,731	12,232,681	1,965,759	44,150,171
2017	29,986,484	12,986,434	1,949,634	44,922,552
2018	30,207,075	12,736,121	2,042,652	44,985,848
2019	30,627,922	12,848,398	2,030,866	45,507,186
2020	31,769,648	15,683,736	2,011,884	49,465,268
2021	32,281,508	16,448,232	3,710,828	52,440,568
2022	32,073,034	16,436,095	4,058,772	52,567,901
2023	32,585,559	19,961,414	2,688,896	55,235,869



The County Commissioners of Kent County, Maryland
Debt Capacity: Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

	General Government					Business Type Activities						Ratios	
Fiscal Year	General Obligation Bonds	Notes Payable	Leases	Subscriptions	Total	General Obligation Bonds	Notes Payable	Leases	Total	Total Primary Government	Fiscal Year	Debt to Personal Income	Total Debt per Capita
2014	$ 14,200,087	$ 153,452	$ 2,240,000	$ -	$ 16,593,539	$ 13,726,642	$ -	$ -	$ 13,726,642	$ 30,320,181	2014	3.07%	$ 1,520.27
2015	10,998,014	-	2,040,095	-	13,038,109	13,268,902	-	-	13,268,902	26,307,011	2015	2.63%	1,327.30
2016	10,049,518	-	1,772,290	-	11,821,808	12,802,590	-	-	12,802,590	24,624,398	2016	2.42%	1,244.47
2017	9,060,997	-	1,496,967	-	10,557,964	13,962,009	-	-	13,962,009	24,519,973	2017	2.27%	1,242.78
2018	8,030,750	-	1,213,917	-	9,244,667	13,477,620	-	-	13,477,620	22,722,287	2018	1.97%	1,172.22
2019	6,956,999	-	1,413,486	-	8,370,485	12,974,661	-	-	12,974,661	21,345,146	2019	1.79%	1101.230253
2020	7,522,269	-	1,530,356	-	9,052,625	12,450,655	-	239,056	12,689,711	21,742,336	2020	1.77%	1,119.47
2021	6,145,209	-	1,466,518	-	7,611,727	11,916,949	-	191,776	12,108,725	19,720,452	2021	n/a	n/a
2022	5,392,206	-	1,353,496	-	6,745,702	11,391,733	-	157,123	11,548,856	18,294,558	2022	1.48%	949.38
2023	4,636,926	-	1,193,746	188,258	6,018,930	10,856,891	-	338,635	11,195,526	17,214,456	2023	n/a	n/a



(1) Total of General Obligation Bonds for general government and business-type activities
(2) See Assessed Value of Taxable and Exempt property page 92
(3) See Demographic Statistics on page 100

*n/a data not readily available or not available in a manner consistent with this display

The County Commissioners of Kent County, Maryland
Debt Capacity: Ratios of Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt (1)	Percentage of Total Taxable Assessable Base (2)	Per Capita(3)
2014	$ 27,926,729	0.973%	$ 1,400.26
2015	24,266,916	0.846%	1,224.37
2016	22,852,108	0.798%	1,154.91
2017	23,023,006	0.795%	1,166.90
2018	21,508,370	0.738%	1,109.59
2019	19,931,660	0.674%	1,028.31
2020	19,972,924	0.675%	1,028.37
2021	18,062,158	0.601%	n/a
2022	16,783,939	0.549%	870.99
2023	15,493,817	0.497%	n/a

*General Bonded Debt includes all general obligation debt, regardless of purpose or repayment source, and other bonded debt financed with general government resources. Other debt is excluded because it is not in the form of bonds.

(1) General bonded debt is comprised of both governmental and business-type activities from the previous table.
(2) See Assessed Value of Taxable and Exempt Property on page 95
(3) See Demographic Statistics for population data on page 103

The County Commissioners of Kent County, Maryland
Debt Capacity: Computation of Net Direct and Overlapping Debt
June 30, 2022

Name of Jurisdiction	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Towns (2)			
Betterton	$ 241,589	100%	$ 241,589
Chestertown	923,211	100%	923,211
Galena	-	100%	-
Millington	-	95%	-
Rock Hall (3)	-	100%	-
Subtotal overlapping debt			1,164,800
Kent County Government direct debt (1)			6,018,930
Total direct and overlapping debt			$ 7,183,730

(1) Net direct debt of the County includes general obligation bonds, notes payable, subscriptions and capital leases. See Debt by Type on page 103.
(2) All entities are wholly located in Kent County with the exception of the Town of Millington which has 95% of the town located in the County.
(3) n/a data not readily available or not available in a manner consistent with this display

Source: Towns of Bettertown, Chestertown, Galena, Millington and Rock Hall

The County Commissioners of Kent County, Maryland
Debt Capacity: Computation of Legal Debt Margin
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Authorized Annual Borrowing under 3-9.1 CPLL	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 20,000,000
New General Obligations Issued	-	-	-	1,639,000	-	-	6,400,000	-	-	-
Legal Debt Margin	$ 20,000,000	$ 20,000,000	$ 20,000,000	$ 18,361,000	$ 20,000,000	$ 20,000,000	$ 13,600,000	$ 20,000,000	$ 20,000,000	$ 20,000,000

The County Commissioners of Kent County, Maryland
Demographic and Economic Information: Demographic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Income (2)	Unemployment Rate (3)
2013	19,944	987,134	31,502	7.20%
2014	19,820	999,301	28,411	6.40%
2015	19,787	1,019,350	30,081	5.30%
2016	19,730	1,078,070	30,080	4.90%
2017	19,384	1,152,685	32,217	4.50%
2018	19,383	1,191,987	34,910	4.30%
2019	19,422	1,226,328	n/a	4.00%
2020	n/a	n/a	n/a	6.60%
2021	19,270	1,234,631	37,699	5.50%
2022	19,320	1,303,579	39,658	3.60%

(1) Source: US Census Bureau

(2) Source: Bureau of Economic Analysis

(3) Source: Maryland Office of Workforce Information & Performance

n/a - Data not readily available or not available in a manner consistent with this display

The County Commissioners of Kent County, Maryland
Demographic and Economic Information: Major Employers
Current and Nine Years Ago

For the Calendar Year Ended December 31, 2022

Employer	Employees	Rank	Percentage of Total County Employment
Dixon Valve & Coupling Co.	465	1	4.78%
Washington College	435	2	4.47%
Kent County Board of Education	359	3	3.69%
Kent County Government	288	4	2.96%
LaMotte	235	5	2.41%
University of MD Shore Regional Health	215	6	2.21%
David A. Bramble, Inc.	191	7	1.96%
Heron Point of Chestertown	180	8	1.85%
YMCA Camp Tockwogh	181	9	1.86%
Angelica Nurseries	150	10	1.54%

For the Calendar Year Ended December 31, 2014

Employer	Employees	Rank	Percentage of Total County Employment
Washington College	475	1	n/a
University of MD Shore Regional Health	434	2	n/a
Dixon Valve & Coupling Co.	381	3	n/a
Kent County Board of Education	314	4	n/a
David A. Bramble, Inc.	220	5	n/a
Kent County Government	220	5	n/a
Heron Point of Chestertown	184	7	n/a
Angelica Nurseries	175	8	n/a
Waterman's Crab House	160	9	n/a
LaMotte Industries	155	10	n/a

Source: Department of Economic Development

The County Commissioners of Kent County, Maryland
Operating Information: County Government Employees – Full Time Equivalents
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Part time positions (FTE)	22	22	26	28	28	26	27	26	26	14
Exempt	28	29	30	37	36	36	39	43	44	40
Full Time Employees	166	169	173	166	168	171	175	173	177	178
Total County Government Employees	216	220	229	231	232	233	241	242	247	232

Source: Department of Human Resources

The County Commissioners of Kent County, Maryland
Operating Information: County Government Employees – Full Time Only By Function
Last Ten Fiscal Years

GENERAL GOVERNMENT	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Commissioner's Office (1)	4	4	4	4	4	4	4	4	5	4
Planning, Housing & Zoning	8	9	9	9	9	9	9	9	10	9
Human Resources	3	3	3	3	3	3	3	3	3	4
Finance	7	7	7	7	7	7	7	8	8	8
Information Technology	5	6	6	6	6	6	6	6	6	6
Tourism & Economic Development	3	3	4	4	4	4	4	4	4	4
State's Attorney's Office (2)	5	5	6	6	7	7	7	7	7	9
Circuit Court (2)	3	3	3	3	3	3	5	5	5	5
Soil Conservation Service (2)	0	0	0	0	0	0	0	0	0	0
Family & Community Partnerships	2	2	3	3	3	3	3	4	4	3
PUBLIC SAFETY										
Sheriff's Office (2)	28	28	27	27	25	26	28	28	28	28
Detention Center	27	28	29	29	29	29	29	29	30	28
Office of Emergency Services	25	26	26	26	28	31	33	33	33	36
PUBLIC WORKS										
Administration	2	2	2	2	2	1	1	1	3	5
County Roads	29	29	29	29	29	29	29	29	29	29
Waste Management	8	8	8	8	8	8	8	8	8	7
Public Landings	1	1	1	1	1	1	1	1	1	1
Buildings & Grounds	13	13	13	13	15	15	15	15	15	9
LEISURE SERVICES										
Parks & Recreation	6	6	8	8	8	8	8	8	8	8
BUSINESS-TYPE ACTIVITIES										
Water & Wastewater Services	15	15	15	15	13	13	14	14	14	15
	194	198	203	203	204	207	214	216	221	218

(1) Includes Liquor Inspector
(2) County Funded State Positions

Source: Department of Human Resources
County employees do not include employees of discretely presented component units such as the Kent County Board of Education or the Kent County Library.

The County Commissioners of Kent County, Maryland
Operating Information: Capital Asset Statistics by Function
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Facilities										
Police Stations in County	3	3	3	3	3	3	3	3	3	3
Fire & Rescue Stations	7	7	7	7	7	7	7	7	7	7
Parks/Recreation Facilities	11	11	11	11	11	11	11	11	11	11
Senior Centers										
Libraries	3	3	3	3	3	3	3	3	3	3
Public Schools										
Elementary Schools	5	5	5	3	3	3	3	3	3	3
Middle Schools	1	1	1	1	1	1	1	1	1	1
High Schools	1	1	1	1	1	1	1	1	1	1
Department of Public Works										
Miles of County Maintained Paved Roads	272.23	272.23	272.23	272.23	272.23	272.23	272.23	272.23	272.23	272.23
Water Treatment Plants	4	4	4	4	4	4	4	4	4	4
Water Towers	4	4	4	4	4	4	4	4	4	4
Wastewater Treatment Plants	3	3	3	3	3	3	3	3	3	3
Lagoons	1	1	1	1	1	1	1	1	1	1
Pump Stations	24	24	24	24	24	24	25	25	25	25
Shared Septic Systems	2	2	2	2	2	2	2	2	2	3
Meters/Meter Vaults	2	2	2	2	2	2	2	2	2	2
Kent County Sheriff Department										
Vehicles in Service	27	27	26	28	28	28	28	25	26	27

Source: County Departments, Component Units, and Outside Agencies

The County Commissioners of Kent County, Maryland
Operating Information: Operating Indicators by Function
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
General Government										
Planning & Zoning (1)										
Number of Permits Issued for:										
Accessory Buildings/Garages/Carports	70	77	87	89	77	102	75	77	89	100
Agricultural Buildings	23	23	16	21	21	17	20	17	12	20
Boat Lift	-	3	3	-	-	-	-	-	-	-
Commercial Addition/Alteration	7	13	9	8	6	8	10	7	6	2
Deck/Porch	31	23	41	27	34	21	25	21	19	12
New Commercial Building	1	7	6	7	3	7	2	2	7	11
New Single Family Residence	33	44	18	23	26	24	29	32	39	39
Other	28	46	25	-	-	-	-	-	-	-
Pier	21	14	19	22	14	28	15	21	19	25
Residential Addition/Alteration/Attached Garage	53	53	63	84	103	91	97	90	74	104
Sediment Control	20	29	36	21	27	37	40	43	46	46
Sign	12	7	4	8	12	8	2	3	4	6
Solar Panels	-	34	69	51	-	-	-	-	-	-
Swimming Pool	9	13	16	12	11	18	13	18	18	21
Bulkhead/Retaining Wall	5	7	13	4	-	-	-	-	-	-
Demolition	72	98	68	77	69	75	63	69	58	65
Logging	18	22	15	9	23	17	9	17	8	10
Use Permit	12	19	11	24	11	14	8	11	14	14
Total Permits Issued	415	532	519	487	437	467	408	428	413	475
Public Safety										
Alcohol Beverage Control										
Number of Licenses Issued	64	67	69	72	63	61	61	61	70	66
Number of Violations	6	2	-	2	1	-	3	5	-	14
Sheriff's Office (1)										
Number of Physical Arrests	1,557	596	436	575	604	517	401	502	534	446
Traffic Violations	3,678	3,580	3,711	4,212	4,155	2,757	5,554	3,370	4,844	7,809
Public Works										
Total Water Treated Annually (millions of gallons)	46	51	49	53	48	43	50	46	46	46
Total Wastewater Treated Annually (millions of gallons)	82	76	57	49	55	65	58	53	52	42

(Continued)

The County Commissioners of Kent County, Maryland
Operating Information: Operating Indicators by Function
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Education										
Number of Personnel										
Teachers	164	156	161	158	159	162	158	155	175	175
Administrators	21	19	23	21	17	21	22	24	25	24
Support	118	123	111	115	116	135	126	131	139	138
Other	18	16	13	12	20	18	19	22	17	22
Number of Students	2117	2106	2030	1895	1965	1914	1909	1809	1780	1763
Number of High School Graduates	142	161	126	133	140	119	133	142	127	133

(1) Denotes information that is tracked on a calendar year basis



The County Commissioners of Kent County, Maryland
R. Clayton Mitchell Jr. Government Center
400 High Street
Chestertown, MD 21620

SB & COMPANY, LLC

Presentation to Those Charged with Governance

County of Kent
Maryland

January 23, 2024



Agenda for Discussion

SBC

- Introductions
- Executive Summary
- Audit Approach
- Required Communications
- Meeting Your Expectations

SBC

Introductions



County of Kent
Maryland

Introductions

- **SB & Company, LLC Leadership Team**
  - Chris Lehman, Audit Partner

SBC

Executive Summary



County of Kent
Maryland

Scope of Services

- Audit of June 30, 2023, financial statements
- Performance of the Uniform Guidance Single Audit
- Audit of the Schedule of 9-1-1 Revenue and Expenditures
- Agreed-upon procedures for Municipal Solid Waste Landfills
- Agricultural Land Preservation
- Review of the Uniform Financial Report
- Review of the Data Collection Form
- Available for year-round consultation

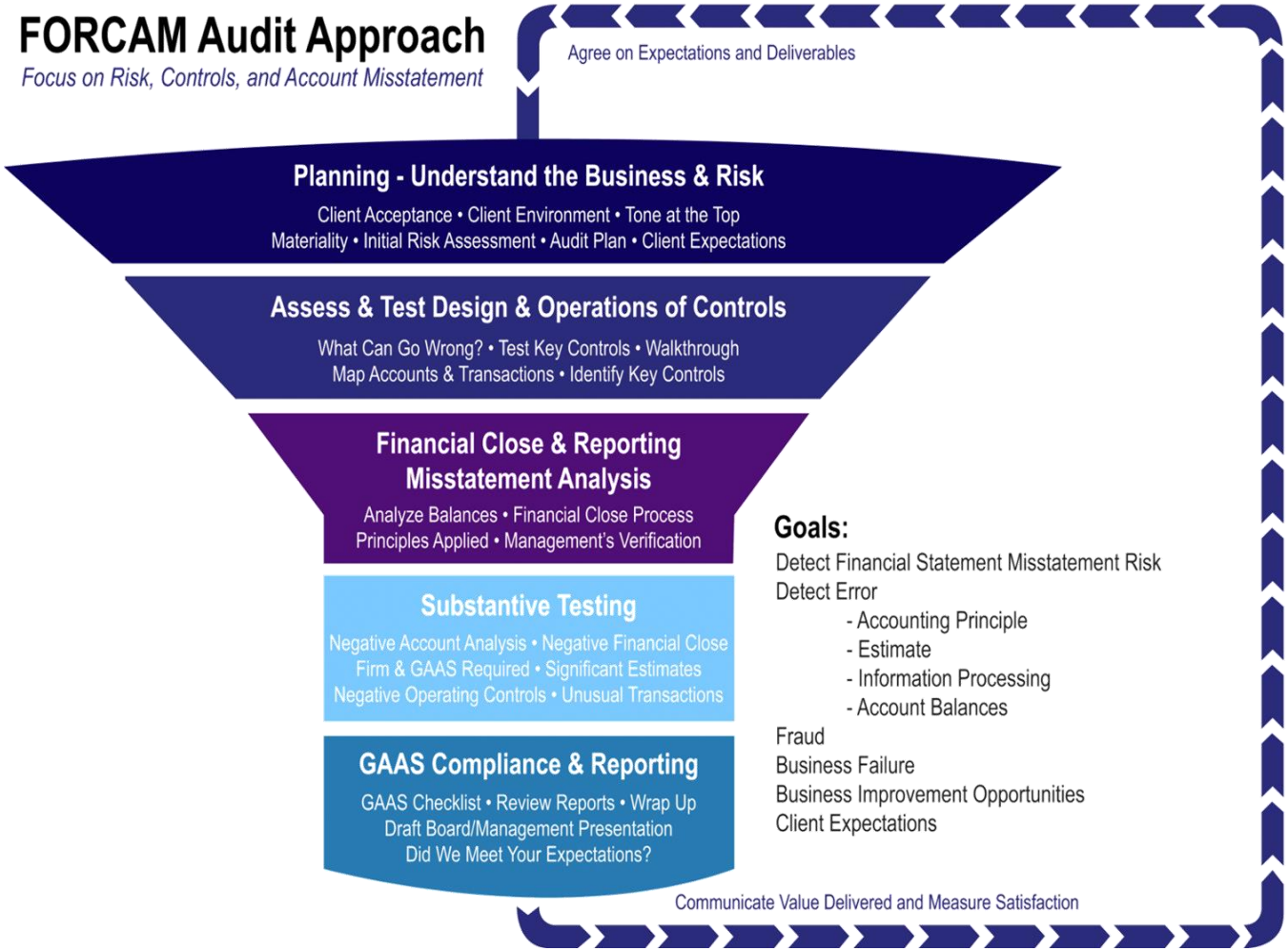
Summary of the Results

- Issued an unmodified opinion on the financial statements
- We did not discover any instances of fraud
- We did not discover any material weaknesses in internal controls
- We received full cooperation from management
- No audit adjustments noted

Audit Approach

County of Kent
Maryland

Audit Approach



Assessment of Control Environment

Area	Points to Consider	Our Assessment
Control Environment	• Key executive integrity, ethics, and behavior • Control consciousness and operating style • Commitment to competence • Board's participation in governance and oversight • Organizational structure, responsibility, and authority • HR policies and procedures	
Risk Assessment	• Mechanisms to anticipate, identify, and react to significant events • Processes and procedures to identify changes in GAAP, business practices, and internal control	
Information & Communication	• Adequate performance reports produced from information systems • Information systems are connected with business strategy • Commitment of HR and finance to develop, test, and monitor IT systems and programs • Business continuity and disaster recovery for IT • Established communication channels for employees to fulfill responsibilities • Adequate communication across organization	
Control Activities	• Existence of necessary policies and procedures • Clear financial objectives with active monitoring • Logical segregation of duties • Periodic comparisons of book-to-actual and physical count-to-books • Adequate safeguards of documents, records, and assets • Assess controls in place	
Monitoring	• Periodic evaluations of internal controls • Implementation of improvement recommendations	



Evaluation of Key Processes

Process	Function		A	B	C	D	Our Assessment
Treasury	• Cash Management • Investment Monitoring • Investment Policy	• Investment Accounting • Investment Valuation • Reconciliation	✓	✓	✓	✓	
Estimation	• Methodology • Information • Calculation		✓	✓	✓	✓	
Financial Reporting	• Accounting Principles and Disclosure • Closing the Books • Report Preparation	• General Ledger and Journal Entry Processing • Verification and Review of Results	✓	✓	✓	✓	
Expenditures	• Purchasing • Receiving • Accounts Payable and Cash Disbursement		✓	✓	✓	✓	

A	Understand the Process
C	Walk-through

B	What Can Go Wrong?
D	Test of Controls/Substantive

Not effective

Suggested improvements

Effective

Evaluation of Key Processes (continued)

Process	Function	A	B	C	D	Our Assessment
Payroll	• Attendance Reporting • Payroll Accounting and Processing • Payroll Disbursements	✓	✓	✓	✓	
Revenue	• Billing • Cash Receipts • Revenue Recognition • Cutoff	✓	✓	✓	✓	
Fixed Assets	• Physical Custody • Asset and Construction in Process Accounting • Report Preparation	✓	✓	✓	✓	
Information Technology	• Program Change • Network and Communication • Cybersecurity Preparation and Risk Management • Cloud Service Provider • Back up and Recovery • Logical Access • Physical and Environmental Controls • System Maintenance/Software Versions	✓	✓	✓	✓	

A	Understand the Process
B	What Can Go Wrong?
C	Walk-through
D	Test of Controls/Substantive

Not effective

Suggested improvements

Effective

SBC

Required Communications



County of Kent
Maryland

Required Communications

Auditor's Responsibilities Under Generally Accepted Auditing Standards (GAAS)	The financial statements are the responsibility of management. Our audit was designed in accordance with auditing standards generally accepted in the United States of America, and provides reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. We were engaged to perform our audit in accordance with the standards of the accounting principles generally accepted in the United States of America.	
Significant Accounting Policies	Management has the responsibility for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by management are described in the notes to the financial statements.	
Auditor's Judgments About the Quality of Accounting Principles	We discuss our judgments about the quality, not just the acceptability, of accounting principles selected by management, the consistency of their application, and the clarity and completeness of the financial statements, which include related disclosures.	*We have reviewed the significant accounting policies adopted by the County and have determined that these policies are acceptable accounting policies.*
Audit Adjustments	We are required to inform the County's oversight body about adjustments arising from the audit (whether recorded or not) that could in our judgment either individually or in the aggregate have a significant effect on the entity's financial reporting process. We also are required to inform the County's oversight body about unadjusted audit differences that were determined by management to be individually and in the aggregate, immaterial.	*There were no recorded or unadjusted audit adjustments for the County's audit.*

Required Communications (continued)

Fraud and Illegal Acts	We are required to report to the County's oversight body any fraud and illegal acts involving senior management and fraud and illegal acts (whether caused by senior management or other employees) that cause a material misstatement of the financial statements.	*Our procedures identified no instances of fraud or illegal acts.*
Material Weaknesses in Internal Control	We are required to communicate all significant deficiencies in the County's systems of internal controls, whether or not they are also material weaknesses.	*We have not identified any material weaknesses in internal controls.*
Other Information in Documents Containing Audited Financial Statements	None noted.	
Disagreements with Management on Financial Accounting and Reporting Matters	None noted.	

Required Communications (continued)

Serious Difficulties Encountered in Performing the Audit	None noted.
Major Issues Discussed with Management Prior to Acceptance	None noted.
Management Representations	We received certain written representations from management as part of the completion of the audit.
Consultation with Other Accountants	To our knowledge, there were no consultations with other accountants since our appointment as the County's independent public accountants.
Independence	As part of our client acceptance process, we go through a process to ensure we are independent of the County. We are independent of the County.

Required Communications (continued)

Our Responsibility Related to Fraud

- Plan and perform the audit to obtain reasonable assurance that there is no material misstatement caused by error or fraud;
- Comply with GAAS AU-C 240 “Consideration of Fraud in a Financial Statement Audit”;
- Approach all audits with an understanding that fraud could occur in any entity, at any time, by anyone; and
- Perform mandatory procedures required by GAAS and our firm policies**.**

Examples of Procedures Performed

- Discuss thoughts and ideas in areas where the financial statements might be susceptible to material misstatement due to fraud;
- Understand pressures on the financial statement results;
- Understand the tone and culture of the organization;
- Look for unusual or unexpected transactions, relationships, or procedures;
- Discussions with individuals outside of finance;
- Evaluate key processes and controls; and
- Consider information gathered throughout the audit.

Responsibility for Mitigating Fraud

External Auditor:

- Evaluate management programs and controls to deter and detect fraud for identified risks
- Reasonable assurance that financial statements are free of material misstatement due to fraudulent financial reporting or misappropriation of assets
- Compliance with fraud standard (SAS 99)
  - Conversations with finance and operations personnel
  - Disaggregated analytics
  - Surprise audit procedures
  - Journal entry testing



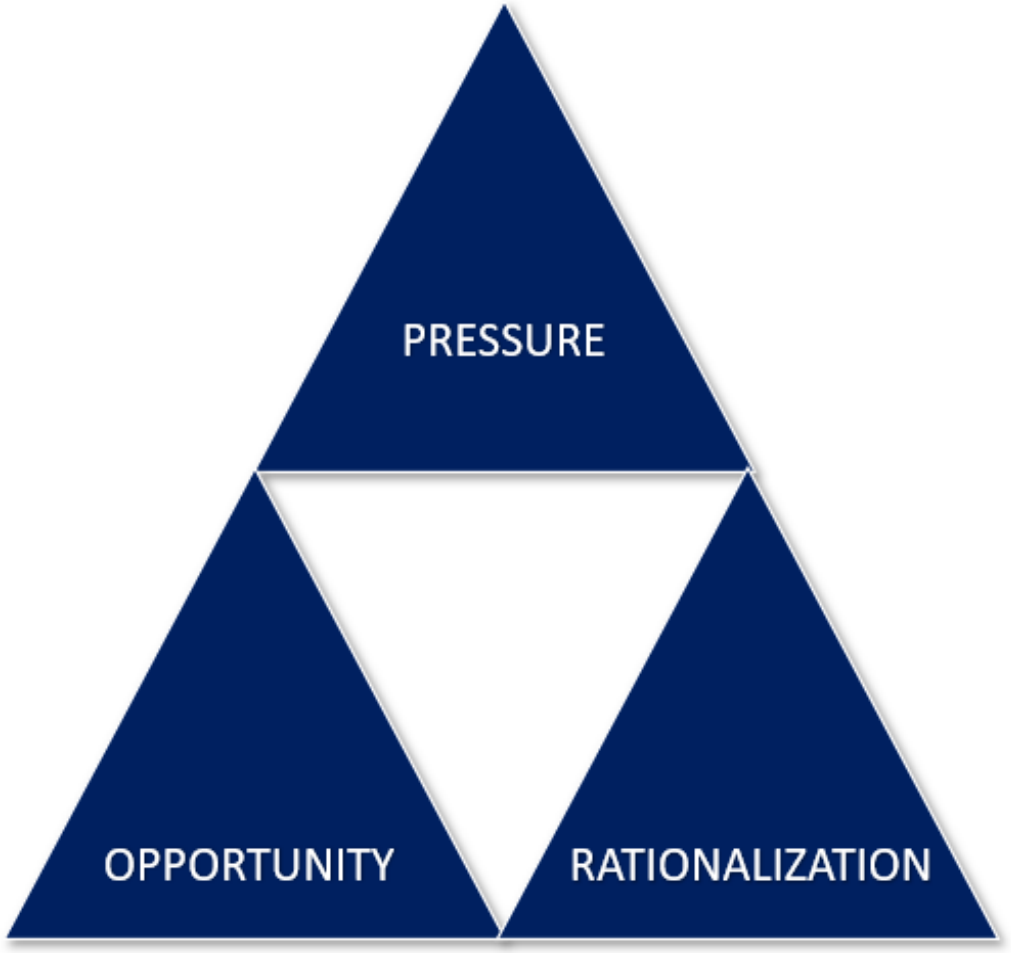
Management:

- CFO/Controller: controls to deter and detect fraud
- General Counsel/Compliance: monitoring

Audit Committee:

- Evaluate management identification of fraud risk
- Evaluate implementation of fraud controls
- Reinforce “tone at the top”
- Conduct special investigations

Required Communications – Fraud



PRESSURE

- Pressure can be imposed due to economic troubles, personal vices and unrealistic deadlines and performance goals.
- There are increased pressures due to economy and minimal salary increases.

OPPORTUNITY

- Generally provided through weaknesses in internal controls.
- Tone at the top is important
- We assess controls and tone at the top

RATIONALIZATION

- Individuals develop a justification for their fraudulent activities
- Increased rationalization due to minimal salary increases and less personnel

SBC

Meeting Your Expectations



County of Kent
Maryland

SBC's Service Pledge to You

We will consistently deliver a **Quality Product** and **Quality Service** so that we have the opportunity to establish a **Quality Relationship** with you, allowing us to provide you with **Quality Knowledge** for your continual success. Only after we have provided you with the knowledge that enables your business to grow and prosper, we have ***hit the bullseye!***

Our commitment to you is the execution of our **Bullseye Philosophy**. We execute this philosophy for every client, on every engagement, every time



Engagement Team Contact Information



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Engagement Partner

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SBC Knowledge, Quality, Client Service.

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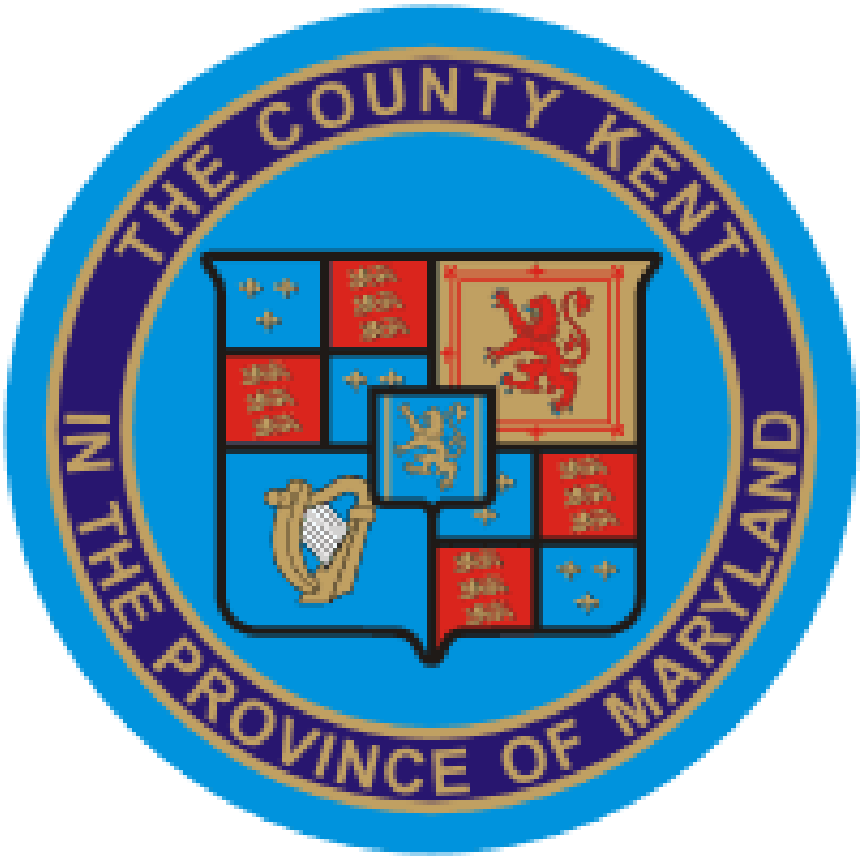
Pete Landon, Director, Office of Emergency Services, and Barry Byers, Chair, Kent County Police Accountability Board
1/23/2024
County Commissioners Meeting

Item Summary:
2023 Police Accountability Board Annual Report

ATTACHMENTS:

Description

PAB 2023 Annual Report



KENT COUNTY POLICE ACCOUNTABILITY BOARD

2023 Annual Report

CONTENTS

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Letter from the Chair

Kent County Police Accountability Board

Bsrry Byers
Chairperson

Lamonte Cooke
Member

Bishop Leon Frison
Member

Nancy Grahamer
Member

Joan Horsey
Member

Johnnie A. Jones, III, Esq.
Member

December 31, 2023

Ron Fithian, President
County Commissioners for Kent County
400 High Street Chestertown, Maryland 21620

Dear President Fithian,

In accordance with Maryland Police Accountability Act of 2021 and Resolution 2022-11 of the Kent County Public Laws, I hereby submit the 2023 Annual Report of the Kent County Police Accountability Board (PAB). I would be remiss if I did not recognize the members of the Kent County Police Accountability Board including the members of the Administrative Charging Committee for their dedication, professionalism, and service to our community as volunteers. In accordance with the law, we have been discharging our duties since July 1, 2022. Since our conception, time, the PAB has held public meetings, completed requisite trainings, Committee meetings, and in 2023 held two quarterly meetings with each of the County's three law enforcement agencies: Kent County Sheriff's Office, Chestertown Police Department and Rock Hall Police Department to comply with the law, fulfill our PAB duties and responsibilities as laid out by law and direction set forth in Kent County Resolution pertaining to police accountability. We have been able to partner with and collaborate with Kent County law enforcement departments to increase accountability, transparency, and hopefully engage the residents of Kent County as our partners in police accountability pursuant to need.

I would also like to thank Director Pete Landon from the Kent County Office of Emergency Services, and our Police Accountability Board Administrative Specialist Valerie Jones for their partnership and work behind the scenes to ensure the Kent County PAB fulfills it's mission. Finally, I need to thank the Kent County government staff members and former consultant who worked on getting the PAB up and running since its inception, particularly Kent County Administrator Shelley Heller who helped to guide the Board at the very beginning.

Again, I appreciate the opportunity to serve Kent County, and I will ensure that the Kent County PAB will continue to uphold its mission under the law, collaborate with Kent County law enforcement agencies, and our community members on police accountability and transparency in 2024.

Respectfully,

B.P.B.

Barry Byers, Chair

104 VICKERS DRIVE, UNIT D • CHESTERTOWN, MD 21620
Valerie Jones, Administrative Specialist
Telephone: (410) 778-7496
Email: accountability@kentgov.org

History and Purpose

The Police Accountability Board (PAB) is made up of seven residents from Kent County, all appointed by the County Commissioners. To the extent practicable, they shall represent the seven [7] voting districts of the county.

To qualify, members must be a resident for at least one [1] year, be registered to vote in the county, not be active law enforcement officers, and have no prior felony convictions.

The Police Accountability Board shall:

- Hold quarterly meetings (or more frequently if deemed necessary) with heads of law enforcement agencies in the County and otherwise work with law enforcement agencies and the County government to improve matters of policing;
- Adopt rules of procedure, which may be amended from time to time, as a majority of the PAB may deem necessary and appropriate.
- Receive complaints of police misconduct filed by members of the public against a police officer who is employed within the county and forward that complaint to that officer's agency within 3 days of receipt.
- Review the outcomes of disciplinary matters considered by the Administrative Charging Committee.
- Submit an annual report (by Dec. 31st) to the County Commissioners that identifies any trends in the disciplinary process of police officers in Kent County, and makes recommendations on changes to policy that would improve police accountability.

Members are chosen and appointed by the Kent County Commissioners for four [4] year terms and may serve a second term – consecutive or not.

RESOLUTION 2022-11

COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

COMPLIANCE WITH SUNDRY REQUIREMENTS OF THE MARYLAND POLICE ACCOUNTABILITY ACTS OF 2021 AS WELL AS SUBSEQUENT LEGISLATION

A RESOLUTION TO INTRODUCE PROVISIONS MANDATED BY THE STATE FOR THE ALTERATION OF CERTAIN LAW ENFORCEMENT DISCIPLINARY PROCEDURES AND THE CREATION OF REQUISITE BOARDS AND COMMITTEES

FOR THE PURPOSE OF acknowledgment and adherence to state requirements regarding aspects of Chapters 59, 60, 62, and 132 Laws of Maryland 2021, collectively known as the "Maryland Police Accountability Act of 2021", and associated bills that followed. This collection of legislation, in which the General Assembly repealed the Law Enforcement Officers Bill of Rights and instituted a new disciplinary process for all Law Enforcement Agencies within the state, affects numerous facets of policing including the obligation that each Maryland county create a new countywide police accountability board and an administrative charging committee, and that each Law Enforcement Agency create a new trial board process – features which become effective July 1, 2022.

RECITALS

WHEREAS, the Maryland General Assembly has instituted the requirement that all counties create a new Police Accountability Board (PAB) in order to:

1. Receive Complaints of Police Misconduct filed by members of the public.
    1. Ensure that the following is included in the Complaint:
        1. The name of the Police Officer accused of misconduct.
        2. Description of the facts on which the Complaint is based

- iii. Contact information of the complainant or a person filing on behalf of the complainant.

1. Forward the Complaint to the appropriate Law Enforcement Agency within 3 days after receipt.

Kent County Legal Requirements (Continued)

2. Appoint two (2) Civilian members to the Administrative Charging Committee and one (1) Civilian to any pertinent Trial Boards.
3. Quarterly:
    1. Hold meetings with the heads of Law Enforcement Agencies and the County Government to improve matters of policing.
    2. Review outcomes of disciplinary matters considered by the Administrative Charging Committee.
4. Annually:
    1. Submit a report to the county no later than December 31st that,
        1. Identifies any trends in the disciplinary process of police officers in the county.
        2. Makes recommendations on changes to policy that would improve police accountability in the county.

WHEREAS, the Act specifies that the creation of the Police Accountability Board falls to the local governing body; therefore, the County Commissioners of Kent County (the "County") shall:

- Establish the membership for a Police Accountability Board with the following stipulations:
    - To the extent practicable, the membership shall reflect the racial, gender, and cultural diversity of the county.
    - Active Police Officers are disallowed.
- Establish the budget and staff for a Police Accountability Board and appoint a Chair who has relevant experience to the position.
- Establish the procedures for record keeping.

WHEREAS, the Act instructs that each county shall have one Administrative Charging Committee (ACC), to serve all local Law Enforcement Agencies within its confines (including municipalities), in order to:

1. Review the findings of a Law Enforcement Agency's completed investigation of a complaint made by a member of the public against a police officer, including relevant body camera footage - if applicable, and circumscribed to matters covered in the complaint. [Note that the Act requires ALL Law Enforcement Agencies to deploy body-worn cameras by July 1, 2025].
    1. In executing these duties, the Administrative Charging Committee may request information or action from the investigating agency including requiring additional investigation and the issuance of subpoenas.
    2. The ACC may record, in writing, any failure of supervision that caused or contributed to a police officer's misconduct.
2. Decide if that police officer should be administratively charged.

Kent County Legal Requirements (Continued)

1. If Charged, recommend discipline in accordance with the Law Enforcement Agency's disciplinary matrix [as developed by the Maryland Police Training and Standards Commission].
2. If NOT Charged, the ACC may make a determination as to whether:
    1. The allegations are Unfounded, OR
    2. The officer is Exonerated.
3. Authorize a police officer called to appear before the Administrative Charging Committee to be accompanied by a representative.
4. Issue a written opinion that describes in detail its findings, determinations, and recommendations and forward that written opinion to the Chief of the Law Enforcement Agency, the Police Officer, and the Complainant.
5. Members of the ACC shall meet once per month OR as needed.
6. Members Shall maintain Confidentiality relating to matters being considered until FINAL Disposition of the matter.

WHEREAS, the Act stipulates that the Administrative Charging Committee comprise the following five (5) member composition:

- The Chair of the Police Accountability Board (or another member of the PAB designated by the Chair).
- Two (2) civilian members selected by the PAB.
- Two (2) civilian members selected by the Chief Executive Officer of the county [The County Commissioners of Kent County].

WHEREAS, the Act decrees that serving as a member of the Administrative Charging Committee requires training on matters relating to police procedures from the Maryland Police Training and Standards Commission (MPTSC) as a prerequisite to appointment; consequently, no entrant may be seated until this training is completed to the satisfaction of the MPTSC.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, THAT: there shall be a Kent County Police Accountability Board and a Kent County Administrative Charging Committee to serve all Kent County, Chestertown, and Rock Hall Law Enforcement Agencies, adhering to the above Recitals and with the following provisos:

1. The membership of the Kent County Police Accountability Board shall be as follows:
    1. The PAB shall consist of seven (7) members and shall be appointed by the County Commissioners of Kent County
        1. Each member shall have been a resident of Kent County for a minimum of one (1) uninterrupted year immediately prior to application for membership.

2. A good faith effort is to be made to attain members residing in each of the county's seven (7) election districts.

- iii. At least one member should reside within the jurisdiction of each municipality in the county with its own police department [i.e., Chestertown and Rock Hall].

1. Members serve a four (4) year term.
    1. Upon the expiration of a term, members continue to serve until a successor is appointed.
    2. Members may be reappointed for one (1) additional term (successive or not).

- iii. Members may resign at any time by providing written notice to the County.

1. The County Commissioners of Kent County retain the authority to remove any member by majority vote, by its own initiative or the recommendation resulting from the majority vote of the PAB itself.

1. To the extent practicable, the Chairperson of the Kent County Police Accountability Board shall:
    1. Be a former sworn law enforcement officer who retired in good standing with at least a decade of service.
    2. Have experience serving in a supervisory position within law enforcement and/or have extensive knowledge of policing, police practices, disciplinary issues, and the criminal justice system.

- iii. Have been a resident of Kent County for two (2) years immediately prior to appointment to the PAB.

1. Qualifications for all PAB members:
    1. Members Shall have a criminal background check prior to appointment; thenceforth, they shall be bound by the Kent County Code of Ethics [Chapter 29, Code of Public Laws].
        1. Prior felony convictions result in automatic ineligibility.
        2. Members convicted of a felony while serving a term must report the conviction to the County Commissioners of Kent County and resign.
        3. Convictions of the following misdemeanors result in automatic ineligibility:
            1. Perjury
            2. Violent Crime
            3. Any other misdemeanor carrying a maximum sentence in excess of one (1) year.
        4. Members Shall be registered voters of Kent County.

2. Members Shall maintain Confidentiality relating to matters being considered until FINAL Disposition of the matter.

2. The County recognizes that the ACC cannot perform its mandate without the MPTSC instituting and providing both the requisite training and the new disciplinary matrix.
    1. Hence, the first order of business to be conducted upon the inaugural assembly of the new Kent County Police Accountability Board Shall be the selection of three (3) members for the Kent County Administrative Charging Committee.
        1. The Chair of the PAB is to designate themselves or another member of the PAB to the Charging Committee.
        2. The full PAB will select two (2) other members for the ACC.
    2. The County Commissioners of Kent County shall subsequently appoint the remaining two (2) members of the ACC forthwith.
    3. Training for the five (5) ACC members will then be provided when the MPTSC makes it available.

- III. Proper public notice and necessary transparency of all meetings of the Police Accountability Board as well as the Administrative Charging Committee shall comply with the Maryland Open Meetings Act.
    1. All Meetings of the PAB and ACC are to be open meetings.
    2. If a meeting is to be closed, it must be in accordance with the Maryland Open Meetings

ADOPTED: June 28, 2022

Police Accountability Board Membership

Police Accountability Board

(Term 4 years)

Barry Byers, Chair, 12/31/2026	Joan Horsey, 12/31/2026
Johnnie Jones, 12/31/2026	Leon Frison, 04/18/2027
Kay Pritzlaff, 03/14/2027	LaMonte Cooke, 04/18/2027
Nancy Grahamer, 12/31/2026	

Date indicates expiration of term.

KENT COUNTY POLICE ACCOUNTABILITY BOARD

RULES OF PROCEDURE

SECTION 1. Board Meetings.

1.01. Commencement and Voting

(a) The Commission shall meet at the call of the Chairman or a majority of its members.

(b) A quorum consists of at least a majority of its authorized members.

(c) An affirmative vote of at least a majority of its authorized members shall be necessary for any action of the Commission.

1.02. Except as otherwise provided in these Rules, the Commission shall meet in open session and maintain minutes of its meetings.

1.03. The Commission shall meet in closed session whenever it is considering a Complaint until a final determination is made regarding disposition of the Complaint.

SECTION 2. Confidentiality.

2.01. General Rules.

(a) Except as set forth in paragraph 2.02, following the filing of Complaint the proceedings, meetings and activities of the Commission in connection with the Complaint shall be conducted in a strict confidence.

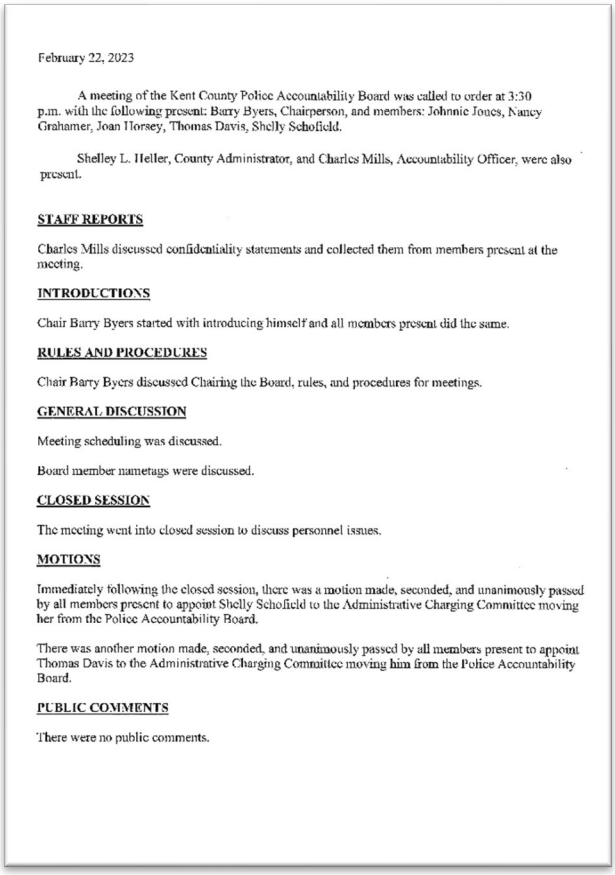
(b) Except as set forth in paragraph 2.02, the Commission, its agents or employees, the Complainant, and the Respondent may not disclose any information relating to the Complaint, including the identity of the Complainant and the Respondent.

2.02. Exceptions.

(a) Confidentiality does not apply to referral or release of information to a prosecuting authority.

PAB Meeting Minutes

February 22, 2023



February 22, 2023

A meeting of the Kent County Police Accountability Board was called to order at 3:30 p.m. with the following present: Barry Byers, Chairperson, and members: Johnnie Jones, Nancy Grahamer, Joan Horsey, Thomas Davis, Shelly Schofield.

Shelley L. Heller, County Administrator, and Charles Mills, Accountability Officer, were also present.

STAFF REPORTS

Charles Mills discussed confidentiality statements and collected them from members present at the meeting.

INTRODUCTIONS

Chair Barry Byers started with introducing himself and all members present did the same.

RULES AND PROCEDURES

Chair Barry Byers discussed Chairing the Board, rules, and procedures for meetings.

GENERAL DISCUSSION

Meeting scheduling was discussed.

Board member nametags were discussed.

CLOSED SESSION

The meeting went into closed session to discuss personnel issues.

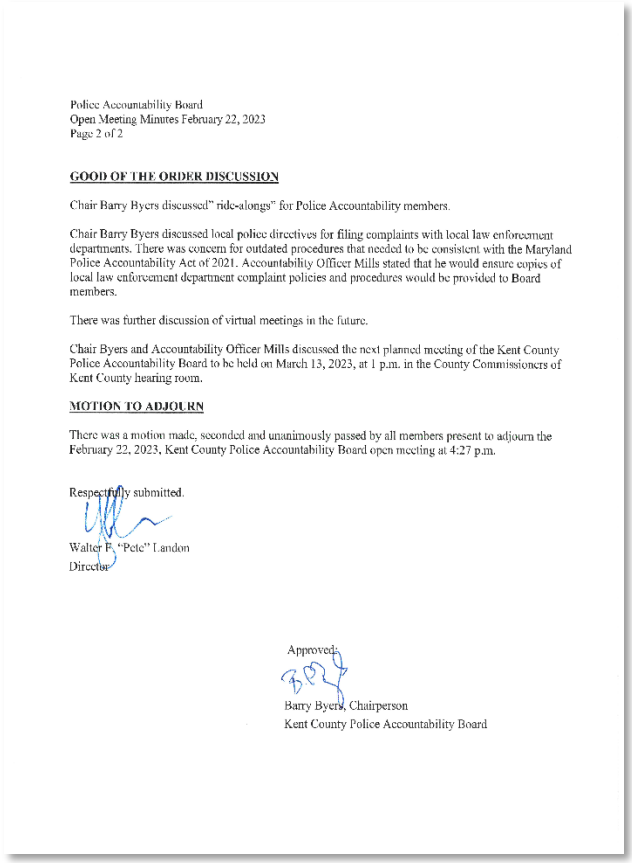
MOTIONS

Immediately following the closed session, there was a motion made, seconded, and unanimously passed by all members present to appoint Shelly Schofield to the Administrative Charging Committee moving her from the Police Accountability Board.

There was another motion made, seconded, and unanimously passed by all members present to appoint Thomas Davis to the Administrative Charging Committee moving him from the Police Accountability Board.

PUBLIC COMMENTS

There were no public comments.



Police Accountability Board
Open Meeting Minutes February 22, 2023
Page 2 of 2

GOOD OF THE ORDER DISCUSSION

Chair Barry Byers discussed" ride-alongs" for Police Accountability members.

Chair Barry Byers discussed local police directives for filing complaints with local law enforcement departments. There was concern for outdated procedures that needed to be consistent with the Maryland Police Accountability Act of 2021. Accountability Officer Mills stated that he would ensure copies of local law enforcement department complaint policies and procedures would be provided to Board members.

There was further discussion of virtual meetings in the future.

Chair Byers and Accountability Officer Mills discussed the next planned meeting of the Kent County Police Accountability Board to be held on March 13, 2023, at 1 p.m. in the County Commissioners of Kent County hearing room.

MOTION TO ADJOURN

There was a motion made, seconded and unanimously passed by all members present to adjourn the February 22, 2023, Kent County Police Accountability Board open meeting at 4:27 p.m.

Respectfully submitted.

Walter F. "Pete" Landon
Director

Approved:

Barry Byers, Chairperson
Kent County Police Accountability Board

PAB Meeting Minutes

August 2, 2023

August 2, 2023

A meeting of the Kent County Police Accountability Board and Administrative Charging Committee was called to order at 3:00p.m. with the following present: Barry Byers, Chair, and members: Lamonte Cooke, Pastor Leon Frison, Nancy Grahamer, Joan Horsey, Johnnie Jones, Kay Pinder Pritzlaff, Thomas Davis, Gary Di Vito, Severn Miller, and Shelly Schofield.

Shelley L. Heller, County Administrator, Sheriff Dennis Hickman, Chief Ron Dixon, Chief Bill Dempsey, and Pete Landon, Director of OES were also present.

CALL TO ORDER

Chair Barry Byers reminded members of confidentiality regarding Police Accountability Board and Administrative Charging Committee issues. Chair Barry Byers started with introducing himself, all members present, and guests did the same.

RULES AND PROCEDURES

Chair Barry Byers discussed Chairing the Board, rules, and procedures for meetings.

STAFF REPORT

Pete Landon discussed the Police Accountability Board and Administrative Charging Committee being moved under OES for logistics and liaison with County Commissioners of Kent County.

The Accountability Officer Consultant and Administrative Support positions were discussed and are in various posting, recruiting, interviewing and hiring processes by Kent County HR.

Pete Landon discussed the 2024 Police Accountability grant that was applied for and funding received by the County Commissioners of Kent County.

GENERAL DISCUSSION

Meeting scheduling was discussed.

OLD BUSINESS

Police Complaint processes were discussed and there was a motion made, seconded and passed to have all Kent County law enforcement departments (Kent County Sheriff, Chestertown Police department, Rock Hall police department) consolidate complaint forms, procedures and digital accessibility.

Police "ride-alongs" were discussed with Chair Barry Byers suggesting that all Police Accountability Board and Administrative Charging Committee members who were not former officers consider riding along with the law enforcement departments in Kent County.

Business Cards and laptop computers for members and member table name cards were discussed.

NEW BUSINESS

Pete Landon discussed his conversation with the MPTSC regarding Administrative Charging Committee member training informing members that Kent County training status was acceptable at this time and that there is no scheduled training scheduled in the future. The MPTSC was made aware that Kent County preferred regional training instead of travel to MPTSC in Sykesville.

Trial Boards were discussed including the composition, and funding of the same. All members were requested to forward possible interested Judge's to recommend to the County Commissioners of Kent County.

PUBLIC COMMENTS

There were no public comments.

GOOD OF THE ORDER DISCUSSION

Chair Byers discussed the next planned combined meeting of the Kent County Police Accountability Board and Administrative Charging Committee to be held on September 6, 2023, at 3 p.m. in the County Commissioners of Kent County hearing room.

MOTION TO ADJOURN

There was a motion made, seconded, and unanimously passed by all members present to adjourn the August 2, 2023, Kent County Police Accountability Board meeting at 4:47p.m.

Respectfully submitted.

Walter F. "Pete" Landon
Director

Approved:

Barry Byers, Chairperson
Kent County Police Accountability Board

September 6, 2023

September 6, 2023

A meeting of the Kent County Police Accountability Board and Administrative Charging Committee was called to order at 3:00p.m. with the following present: Barry Byers, Chair, and members: Lamonte Cooke, Pastor Leon Frison, Nancy Grahamer, Joan Horsey, Johnnie Jones, Kay Pinder Pritzlaff, Gary Di Vito, Severn Miller, and Shelly Schofield.

Pete Landon, Director of OES was also present.

CALL TO ORDER

Chair Barry Byers reminded members of confidentiality regarding Police Accountability Board and Administrative Charging Committee issues.

RULES AND PROCEDURES

Chair Barry Byers discussed Chairing the Board, rules, and procedures for meetings.

STAFF REPORT

Pete Landon discussed the appointment of Valerie Jones, Administrative Specialist that will be very shortly. Pete advised that Valerie will be staffing future meetings.

GENERAL DISCUSSION

Meeting scheduling was discussed.

OLD BUSINESS

Police Complaint processes were discussed consolidation of all Kent County law enforcement departments complaint forms, procedures, and digital accessibility. A consolidated form will be presented to the PAB for adoption at the October meeting.

Police "ride-alongs" were discussed with Chair Barry Byers requesting that all Police Accountability Board and Administrative Charging Committee members who participate in ride-alongs report the same. The time duration for each scheduled ride alongs be limited to 2 hours.

Board members received table nameplates. Business cards will not be issued to members.

Trial Boards were discussed including the composition, and funding of the same. All members were requested to forward possible interested Judge's to recommend to the County Commissioners of Kent County via Pete Landon. Members were also requested to consider civilian appointments to the Trial Boards. Trial Board members must receive training to sit on a trial board.

NEW BUSINESS

Chair Barry Byers discussed the meeting schedule for the PAB. Barry Byers recommended both the PAB and ACC meet quarterly.

Motion made and seconded for the PAB and ACC to meet every three months (quarterly). The motion was passed unanimously.

The next meeting will be in December but Pete Landon stated that he will hold the room available.

PUBLIC COMMENTS

There were no public comments.

GOOD OF THE ORDER DISCUSSION

Chair Byers discussed the next planned combined meeting of the Kent County Police Accountability Board and Administrative Charging Committee to be held on Wednesday, December 6, 2023, at 3 p.m. in the County Commissioners of Kent County hearing room.

MOTION TO ADJOURN

There was a motion made, seconded, and unanimously passed by all members present to adjourn the September 6, 2023, Kent County Police Accountability Board meeting at 3:27p.m.

Respectfully submitted.

Walter F. "Pete" Landon
Director

Approved:

Barry Byers, Chairperson
Kent County Police Accountability Board

PAB Meeting Minutes

November 1, 2023

November 1, 2023

A meeting of the Kent County Police Accountability Board was called to order at 3:00p.m. with the following present: Barry Byers Chair, and members: Lamonte Cooke, Pastor Leon Frison, Nancy Grahamer, Joan Horsey, Johnnie Jones, Kay Pinder Pritzlaff.
Pete Landon, Director of OES and Valerie Jones, Administrative Assistant were also present.

CALL TO ORDER

Chair Barry Byers called the meeting to order. Pete Landon introduced Valerie Jones. The September 6, minutes were read. A motion was made, seconded, and unanimously passed to approve the minutes.

RULES AND PROCEDURES

STAFF REPORT

The Accountability Officer Consultant position was discussed, and is in various posting, recruiting, interviewing, and hiring processes by Kent County HR.

GENERAL DISCUSSION

Meeting scheduling was discussed PAB quarterly meetings have been confirmed.

OLD BUSINESS

No old business was discussed.

NEW BUSINESS

1. Police "ride-alongs" were discussed with Chair Barry Byers confirming interest of all PAB members. Barry has reached out to Dennis Hickman regarding ride-alongs and requested each session be an hour in duration. Barry reiterated the process of each member contacting the KCSO directly and scheduling their ride-along.

2. The final draft of the Kent County Consolidated Complaint against Police Personnel Report was discussed. Johnnie Jones expressed concern about the need for complaints to be filed anonymously. Pete Landon voiced there may be an issue with proper investigation of complaint without proper identity of all persons involved. Barry moved forward with the motion to approve the form. The was seconded, and unanimously passed by all members present.

PUBLIC COMMENTS

There were no public comments.

GOOD OF THE ORDER DISCUSSION

Barry suggested a December 6, 2023, meeting of both the ACC and PAB. Valerie to send meeting requests and reminders.

MOTION TO ADJOURN

There was a motion made, seconded, and unanimously passed by all members present to adjourn the November 1, 2023, Kent County Police Accountability Board meeting at 3:32pm.

Respectfully submitted.

Valerie H. Jones
Administrative Assistant

Approved:

Barry Byers, Chairperson
Kent County Police Accountability Board

PAB Meeting Minutes

December 6, 2023

December 6, 2023

A meeting of the Kent County Police Accountability Board was called to order at 3:00p.m. with the following present: Barry Byers, Chair, Valerie H. Jones (PAB Admin), Thomas Davis, Bill Dempsey (Chief of Police Rock Hall), Gary Di Vito, Pastor Leon Frison, Kay Pritzlaff Ronald Dixon (Chief of Police Chestertown), Nancy Grahamer, Joan Horsey, Severn E. S. Miller Dennis Hickman, (Sheriff Kent County), Johnnie A. Jones III, Esq., Valerie Jones (Administrative Assistant) and Pete Landon (Director Kent County OES).

CALL TO ORDER

Chair Barry Byers called the meeting to order. The November 1, minutes were read. A motion was made, seconded, and unanimously passed to approve the minutes.

RULES AND PROCEDURES

STAFF REPORT

The Accountability Officer Consultant position was discussed, and is in the hiring processes by Kent County HR.

GENERAL DISCUSSION

The next meeting will be both a PAB and ACC meeting on January 3. Quarterly meetings will follow.

OLD BUSINESS

1. Police ride-alongs were discussed. Barry reiterated the process of each member contacting the law enforcement agencies directly and scheduling their ride-along. Pete Landon reminded the board of the need for all information regarding ride-alongs to be forwarded to Val Jones, for record retention.

2. Sherrif Hickman (Kent County), Bill Dempsey (Chief of Police Rock Hall), and Ronald Dixon (Chief of Police Chestertown) confirmed the implementation of the new PAB Complaint form.

NEW BUSINESS

1. Pete Landon asked the board and law enforcement representatives to think about how transparency can be further improved with the community and to present those ideas to the board. Nancy Grahamer mentioned the positive results of the "National Night Out" campaign, that was stopped during covid.
2. Gary Divito mentioned his discussion with a member of the Queen Anne's County ACC regarding the rules and resolutions they have implemented and suggested Kent County do the same. Pete Landon mentioned Kent County ACC already has rules and resolutions that are currently available to view on the PAB webpage. The ACC may discuss if changes are needed to Kent County resolutions with the caveat, the Kent County Commissioners would need to approve any changes.

PUBLIC COMMENTS

1. Johnnie Jones expressed his thanks for the support law enforcement provided on Halloween, especially in the community of Coventry Farms.
2. Nancy Grahamer shared her ride-along experience with the board. She was very happy with her experience and very complimentary of D/S Griffitts knowledge and professionalism.

GOOD OF THE ORDER DISCUSSION

MOTION TO ADJOURN

A was motion made, seconded, and unanimously passed by all members present to adjourn the December 6, 2023, Kent County Police Accountability Board meeting at 3:32pm.

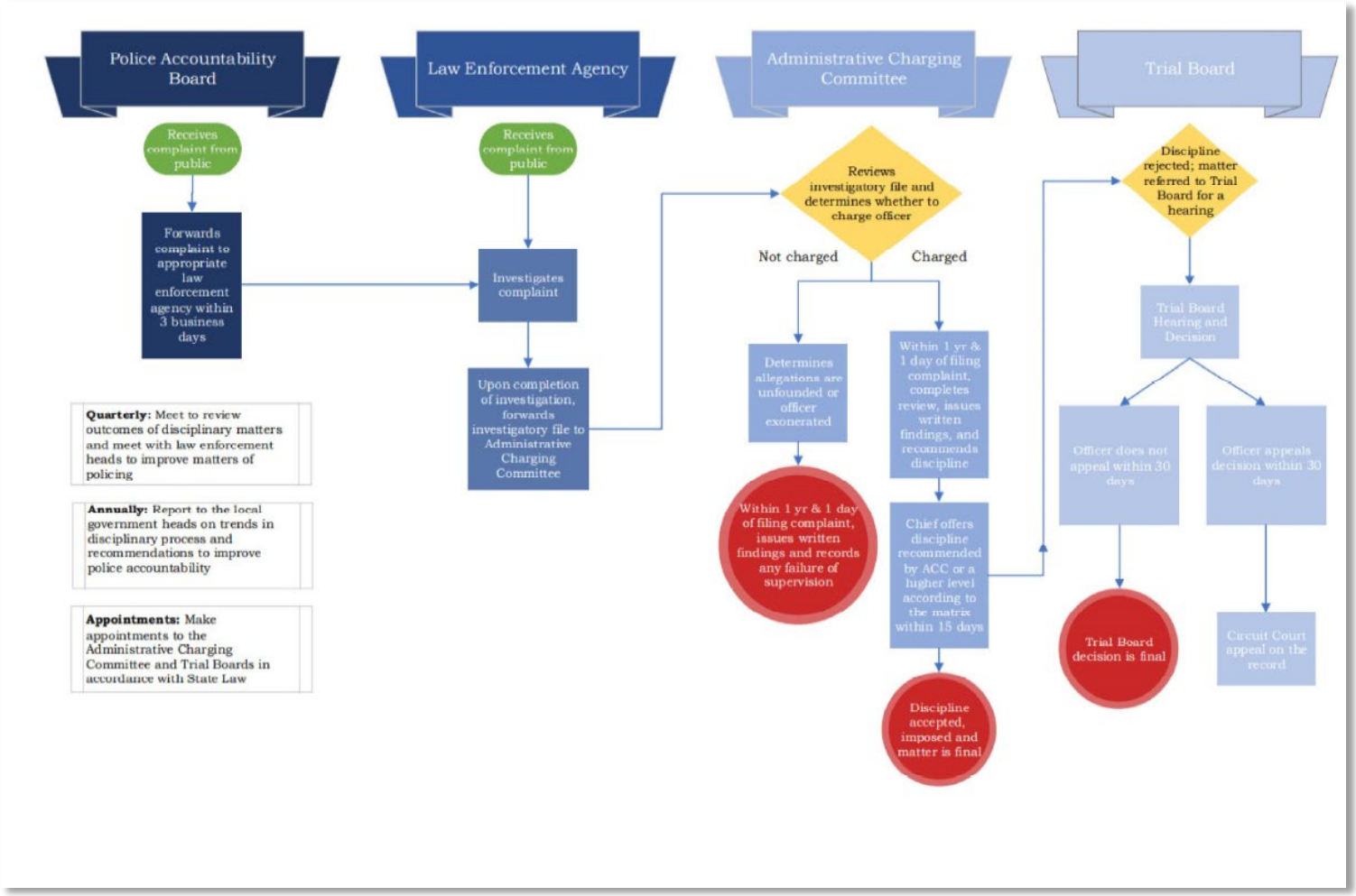
Respectfully submitted.

Valerie H. Jones
Administrative Assistant

Approved:

Barry Byers, Chairperson
Kent County Police Accountability Board

PAB Process Flowchart



Administrative Charging Committee Membership

Administrative Charging Committee

(Term 4 years)

Barry Byers, 12/31/2026	Severn E.S. Miller, 5/8/2027
Thomas Davis, 12/31/2026	
Shelly Schofield, 12/31/2026	
Gary Di Vito, 5/8/2027	

Date indicates expiration of term.

ACC Overview

The Administrative Charging Committee (ACC) reviews the findings of a Law Enforcement Agency's completed investigation, or any complaint made by a member of the public against a police officer, including relevant body camera footage - if applicable, and circumscribed to matters covered in the complaint.

The ACC will decide if that police officer should be administratively charged.

1. If charged, recommend discipline in accordance with the Law Enforcement Agency's disciplinary matrix [as developed by the Maryland Police Training and Standards Commission].
2. If NOT Charged, the ACC may make a determination as to whether:
    1. The allegations are Unfounded, OR
    2. The officer is Exonerated.
3. Authorize a police officer called to appear before the Administrative Charging Committee to be accompanied by a representative.
4. Issue a written opinion that describes in detail its findings, determinations, and recommendations and forward that written opinion to the Chief of the Law Enforcement Agency, the Police Officer, and the Complainant.
5. Members of the ACC shall meet once per month OR as needed.
6. Members Shall maintain Confidentiality relating to matters being considered until FINAL Disposition of the matter.

There have been no reviews of completed law enforcement investigations or complaints required or performed by the public by the Administrative Charging Committee of the Kent County Police Accountability in 2022 or 2023.

Trial Boards

The Trial Board adjudicates matters for which a police officer or deputy is subject to discipline. The Trial Board meets when the decision of the Police Chief or Sheriff is appealed by an officer.

As required by law, the Trial Board includes 3 members - an active or retired administrative law judge, or a retired district or circuit court judge, appointed by the County Executive; a civilian who is not a member of an administrative charging committee, appointed by the Police Accountability Board; and a police officer of equal rank to the accused officer, appointed by the Chief of Police that employs the officer subject to the complaint. A separate Trial Board will be convened for each incident and only when requested by the officer.

There have been no Trial Boards in Kent County convened by the Kent County Police Accountability Trial Board in 2022 or 2023.

Training and Professional Development

Maryland Open Meetings Act

Maryland's Open Meetings Act is a statute that requires many State and local public bodies to hold their meetings in public, to give the public adequate notice of those meetings, and to allow the public to inspect meetings minutes. The Act permits public bodies to discuss some topics confidentially. The Act's goals are to increase the public's faith in government, ensure the accountability of government to the public, and enhance the public's ability to participate effectively in our democracy. (Taken from the Maryland Office of the Attorney General)

Kent County PAB and the Open Meetings Act

Maryland Open Meetings Act compliance as well training is mandatory because the PAB is designated as a public entity. The PAB is subject to the OMA and must designate at least one employee, officer, or member to receive training on the OMA requirements to help ensure compliance with the law. Administrative Specialist Valerie Jones participated in the training and is the Board's OMA representative. Additional PAB members will be encouraged to attend OMA training in 2024.

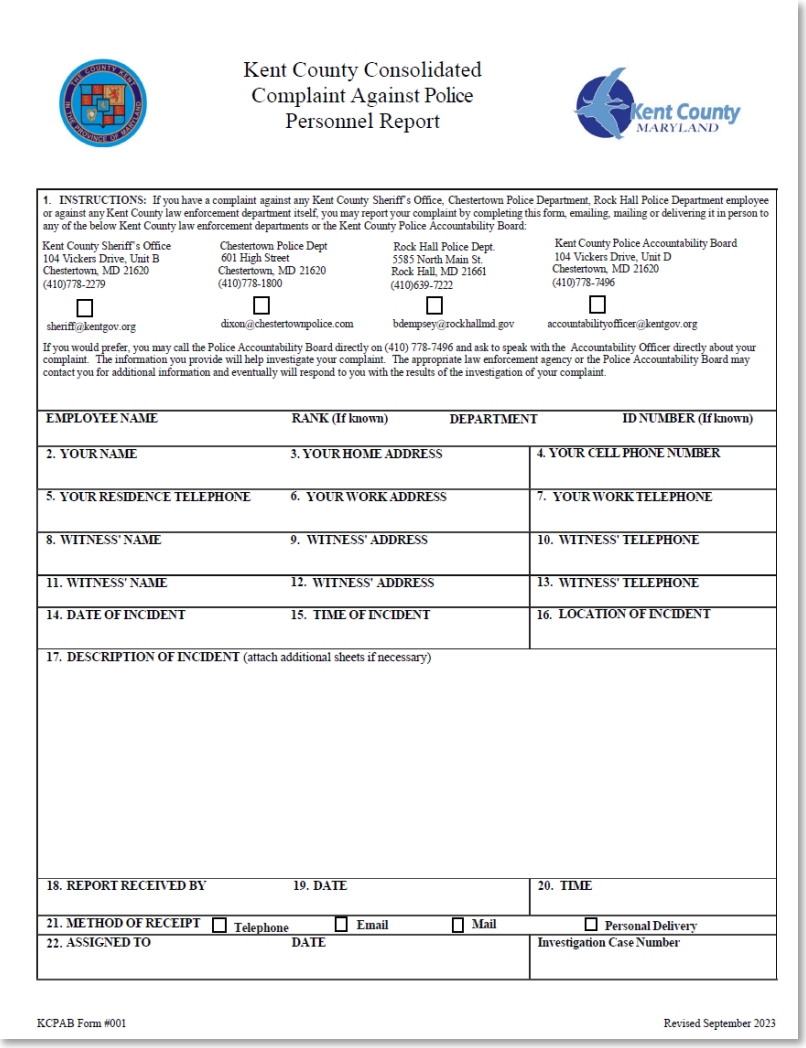
Community Outreach Activities

In 2023, Chair Barry Byers encouraged PAB as well as ACC members to register for law enforcement ride-alongs with the Kent County Sheriff's Office, Chestertown Police Department and Rock Hall Police Department. To date, several members have gotten exposure to policing in Kent County while being able to discuss the PAB mission, goals and objectives while being able to experience patrol, calls for service, policies and procedures utilized and followed by patrolling law enforcement officers.

In 2024, PAB as well as ACC members will likely have the opportunity to observe and participate in scenario-based police judgmental training provided by the Kent County Sheriff's Office.

Establishment of the Kent County Consolidated Complaint Against Police Personnel

The PAB worked with Kent County Sheriff Dennis Hickman, Chestertown Police Chief Ron Dixon and Rock Hall Police Chief Bill Dempsey to create a county-wide consolidated and consistent manner for citizens to lodge a complaint against any law enforcement department member on the PAB, KCSO, CPD and RHPD webpages. The consolidated form is web-based, fillable and automated to ensure ease as well as convenience for a Complainant to direct their concerns to the PAB or appropriate police department. Additionally, citizens may call the Kent County Police Accountability Hotline on (410)778-7496 regarding police officer complaints.



Kent County Consolidated
Complaint Against Police
Personnel Report

Kent County MARYLAND

1. INSTRUCTIONS: If you have a complaint against any Kent County Sheriff's Office, Chestertown Police Department, Rock Hall Police Department employee or against any Kent County law enforcement department itself, you may report your complaint by completing this form, emailing, mailing or delivering it in person to any of the below Kent County law enforcement departments or the Kent County Police Accountability Board:

Kent County Sheriff's Office	Chestertown Police Dept	Rock Hall Police Dept.	Kent County Police Accountability Board
104 Vickers Drive, Unit B Chestertown, MD 21620 (410)778-2279	601 High Street Chestertown, MD 21620 (410)778-1800	5585 North Main St. Rock Hall, MD 21661 (410)639-7222	104 Vickers Drive, Unit D Chestertown, MD 21620 (410)778-7496
☐ sheriff@kentgov.org	☐ dixon@chestertownpolice.com	☐ bdempsey@rockhallmd.gov	☐ accountabilityofficer@kentgov.org

If you would prefer, you may call the Police Accountability Board directly on (410) 778-7496 and ask to speak with the Accountability Officer directly about your complaint. The information you provide will help investigate your complaint. The appropriate law enforcement agency or the Police Accountability Board may contact you for additional information and eventually will respond to you with the results of the investigation of your complaint.

EMPLOYEE NAME	RANK (If known)	DEPARTMENT	ID NUMBER (If known)
2. YOUR NAME	3. YOUR HOME ADDRESS		4. YOUR CELL PHONE NUMBER
5. YOUR RESIDENCE TELEPHONE	6. YOUR WORK ADDRESS		7. YOUR WORK TELEPHONE
8. WITNESS' NAME	9. WITNESS' ADDRESS		10. WITNESS' TELEPHONE
11. WITNESS' NAME	12. WITNESS' ADDRESS		13. WITNESS' TELEPHONE
14. DATE OF INCIDENT	15. TIME OF INCIDENT		16. LOCATION OF INCIDENT
17. DESCRIPTION OF INCIDENT (attach additional sheets if necessary)			
18. REPORT RECEIVED BY	19. DATE		20. TIME
21. METHOD OF RECEIPT ☐ Telephone	☐ Email	☐ Mail	☐ Personal Delivery
22. ASSIGNED TO	DATE		Investigation Case Number

KCPAB Form #001 Revised September 2023

There have been no police officer complaints received digitally, via telephone, mailed or received in person by the PAB to date in 2022 and/or 2023.

KENT COUNTY SHERIFF'S OFFICE — Sheriff Dennis Hickman

104 Vickers Drive, Unit B, Chestertown, MD 21620
Phone: 410-778-2279 Fax: 410-778-7488 Mobile: 410-708-0607
Contacts:
https://sheriff.kentcounty.com/contact.html
Policies:
https://sheriff.kentcounty.com/publicinformation.html

Police Chief Ron Dixon
601 High Street, Chestertown, MD 21620
Phone: 410-778-1800 Fax: 410-778-1828
Contacts:
cpd@chestertownpolice.com
Policies:
https://townofchestertown.com/chestertown-police-department/

Police Chief Bill Dempsey
5585 Main Street, P.O. Box 367
Rock Hall, MD 21661
Phone: 410-639-7222 Fax: 410-639-2455
E-mail: Rockhallpd@Rockhallmd.com

Police Disciplinary Process Activities in Kent County

The Kent Sheriff's Office, Chestertown Police Department and Rock Hall Police Department were asked to provide disciplinary trends including but not limited to the below reporting parameters for calendar years 2022* and 2023:

Police Complaint Specifics

- Total number of complaints received or department generated.
- Total number of complaints Investigated.
- Total number of investigations resulting in charges.
- Total number of complaints, investigations and charges resulting in trial boards.

Police Complaint Type Received

- Harassment
- Excess Force
- Discrimination
- Failure to Intervene
- Failure to Identify [criminals, witnesses]
- Improper Language or Conduct
- Retaliation
- Criminal Activity

2022*: Kent County Sheriff and Rock Hall Police Department reported no disciplinary matters however:

Chestertown Police Department

- Total number of police misconduct complaints: 3
- Type of police misconduct complaints: Failure to obey an order, allowing a prisoner to escape and alleged unbecoming conduct.
- Total Number of police misconduct complaints investigated: 3
- Total Number of police misconduct complaints resulting in administrative charges: 2
- Total Number of police misconduct complaints resulting in criminal charges: 0
- Total Number of police misconduct complaints resulting in Trial Board: 0

*The Kent County Police Accountability Board was not operationally functioning in 2022.

Police Disciplinary Process Activities in Kent County (Continued)

2023**: Rock Hall Police Department reported no disciplinary matters however:

Kent County Sheriff

- Total number of police misconduct complaints: 1
- Type of police misconduct complaint: Violation of criminal statute
- Total number of police misconduct complaints investigated: Investigated by outside agency.
- Total number of police misconduct complaints resulting in administrative charges: Deputy suspended and later resigned.
- Total number of police misconduct complaints resulting in criminal charges: Pending further action by the Office of the State's Attorney for Kent County.
- Total number of police misconduct complaints resulting in Trial Board: Deputy resigned.

Chestertown Police Department

- Total number of police misconduct complaints: 1 Internal
- Type of police misconduct complaints: Leaving prisoner unattended
- Total number of police misconduct complaints investigated: 1
- Total number of police misconduct complaints resulting in personnel counseling: 1
- Total number of police misconduct complaints resulting in criminal charges: 0
- Total number of police misconduct complaints resulting in Trial Board: 0

**The Kent County Police Accountability Board was not operationally functioning for a portion of 2023.

2022 and 2023 Police Disciplinary Trends in Kent County***

- Total number of police misconduct complaints: 5
- Total number of police misconduct complaints investigated: 5
- Total number of police misconduct complaints resulting in administrative charges/counseling: 4 (1 sworn personnel suspended and resigned).
- Total number of police misconduct complaints resulting in criminal charges: 0 (1 pending possible further action by the Office of the State's Attorney for Kent County)
- Total number of police misconduct complaints resulting in Trial Board: 0

Percentage of police conduct complaints resulting in investigation and charges: 80%

Percentage of police conduct complaints that were unfounded after investigation: 20%

2022 and 2023 Police Disciplinary Trends in Kent County (Continued)

Percentage of police conduct complaint investigations, charges that resulted in Trial Board: 0%

Percentage of police conduct complaints and/or investigations that involved the PAB or ACC: 0%

***The Kent County Police Accountability Board was not operationally functioning in 2022 and for a portion of 2023.

Recommendations to Improve Police Accountability in Kent County

The Kent County Police Accountability Board since its inception, and in collaboration with the Kent County Sheriff's Office, Chestertown Police Department as well as the Rock Hall Police Department, has collectively believed that improving policing accountability and transparency involves measures such as:

- Consolidate and create a county-wide complaint process for all law enforcement.
- Implementing body cameras procurement, training, and assignment to all personnel.
- Continued interaction between police and independent oversight boards.
- PAB and ACC coordination with law enforcement related to complaint/investigation reviews in the event of complaints involving the public.
- Regular personnel complaint and discipline audits.
- Future community engagement initiatives.
- Enhancing officer training on de-escalation and cultural sensitivity can contribute to better outcomes.

While most, if not all, of the above measures have already been experienced, it is important to remember that the Kent County Police Accountability Board consistently reinforces the belief that Kent County Police Accountability Board remains seven residents from Kent County, representing the seven [7] voting districts of the county. The PAB will hold quarterly meetings (or more frequently if deemed necessary) with heads of law enforcement agencies in the County and otherwise work with law enforcement agencies and the County government to improve matters of policing. Additionally, the PAB will continue to receive complaints of police misconduct lodged by our citizens, against any police officer who is employed within the county and forward that complaint to that officer's agency within 3 days of receipt. The PAB will review the outcomes of any disciplinary matters considered by the Administrative Charging Committee and will submit this annual report to the County Commissioners that identifies any trends in the disciplinary process of police officers in Kent County.

Finally, the Kent County Police Accountability Board will continually make recommendations on changes to policy that will improve police accountability and transparency in Kent County.

Rosemary Ramsey Granillo, Director Kent County Local Management Board
1/23/2024
County Commissioners Meeting

Item Summary:
FY2024 Healthy Families Mid-Shore Home Visiting Contract

ATTACHMENTS:

Description

01.23.24 Memorandum of Agreement, By and Between Kent County Local Management Board and Queen Anne's County Department of Health, Healthy Families Mid-Shore Home Visiting Program

Healthy Families FY24 Contracting Docs

MEMORANDUM OF AGREEMENT
by and between
KENT COUNTY LOCAL MANAGEMENT BOARD
and
QUEEN ANNE'S COUNTY DEPARTMENT OF HEALTH

THIS MEMORANDUM OF AGREEMENT (MOA) dated the 23 day of January, 2024 is between Kent County Local Management Board, hereafter referred to as "KCLMB", located at 400 High Street, Chestertown, Maryland 21620, and the organization known as Queen Anne's County Department of Health, hereafter referred to as "Vendor", located at 206 Commerce Street, Centreville, Maryland 21617.

WHEREAS, the parties desire to work together in the provision of Kent County Health Department and all other local agencies to operate and implement the Healthy Families Mid-Shore Home Visiting Program and to evaluate the outcomes funded and administered by KCLMB;

WHEREAS, KCLMB received funding to be utilized towards this program from the Children's Cabinet Interagency Fund and the Maryland State Department of Education (MSDE);

WHEREAS, the program is to be funded in whole or in part by KCLMB under this MOA, the details of which are more fully described in Exhibit A, which is attached hereto and incorporated herein; and

WHEREAS, the Contract Documents are to include multiple attachments, herein referred to as "Exhibits", and shall include:

- Exhibit A – Program Summary
- Exhibit B – Expenditure Report
- Exhibit C –
  - 1) Narrative Report
  - 2) Data Report
- Exhibit D – Vendor Contact Information
- Exhibit E – Background Check Requirements
- Exhibit F – Background Certification
- Exhibit G – Budget Modification Form
- Exhibit H – Fixed Asset/Purchase Request Form
- Exhibit I – General Terms and Conditions

NOW THEREFORE, the parties hereto agree as follows:

SECTION I. SCOPE OF RELATIONSHIP

A. The Partnership. This MOA has been formed as a collaborative partnership in which KCLMB has invited the Vendor to engage in providing home-visiting services through the Healthy Families Mid-Shore Home Visiting Program, as further described in Exhibit A. This program will meet the State of Maryland's specifications in service, administration, and reporting, as set forth in the separate funding agreements between Kent County and the State

of Maryland (the "State"). KCLMB will provide the primary funding for services. The amount of funding to the Vendor under this MOA shall be renegotiated in the event that funding to KCLMB from the State is decreased for this program during the term of this MOA.

B. Vendor Covenants. In addition to providing the program, project, and/or services described in Exhibit A, the Vendor agrees to:

(1) Track and report financial records and program information, including outcomes that are, in a manner, consistent with State and local KCLMB reporting requirements. Unless otherwise stipulated by the KCLMB, Vendor shall provide such reports on a quarterly basis to KCLMB no later than the following dates: **October 16th, January 15th, April 12th, and July 15th.**

(2) Provide KCLMB and select State agencies full access to all records and information related to services provided under this MOA, including client records.

(3) Report financial and program information, including outcomes (Ex. C-1 & Ex. C-2), at the end of the MOA period to KCLMB in a form acceptable to the KCLMB.

(4) Note the support of KCLMB in any press releases, promotional materials, or publicly accessible reports regarding the project, program and/or services provided for under this MOA. Promotional materials include advertisements, brochures, annual reports, etc.

C. Independent Status. The Vendor shall always be considered an independent contractor. The Vendor is not an employee of KCLMB and shall not be entitled to any benefits as an employee. The Vendor is responsible for all income-related taxes.

SECTION II. FUNDING AMOUNT, TERM AND CONDITIONS

A. Funding Amount. Vendor shall provide services over the course of the MOA term. The maximum amount of funding available to provide services under the MOA is **One hundred forty seven thousand, six hundred and twenty-six dollars** ($147,626.00). Eighty nine thousand, seven hundred and three dollars ($89,703.00) is funded through the Governor's Office for Children's Community Partnership Agreement (CPA). Fifty seven thousand, nine hundred and twenty three dollars ($57,923.00) is funded through Maryland State Department of Education's Home Visiting grant (MSDE).

Unless otherwise provided herein, this is a cost-reimbursement agreement under which allowable and reasonable costs incurred by the Vendor in the fulfillment of this MOA are reimbursed in accordance with the terms and conditions of this MOA.

B. Term. This MOA extends for 12 months, from July 1, 2023, through June 30, 2024. One or

both parties may terminate this MOA with at least thirty (30) days written notice. Termination may be without cause. If the MOA is terminated before the end of the term as provided herein, an accounting of the current and year-to-date expenses shall be made within a time frame established by the KCLMB.

C. Renewal. At the sole discretion of the KCLMB, this MOA may be renewed in one (1) year increments. The terms and conditions of any renewal are subject to community needs, funding availability, Vendor performance, and any negotiations between the parties. KCLMB reserves the right to solicit alternative vendors prior to any renewal.

D. KCLMB Manual. Funding under this MOA is conditional upon compliance with the Local Management Board Policies and Procedures Manual, issued January 1st, 2021 by the Governor's Office for Children (the "LMB Manual"), and incorporated herein by reference. A copy of the KCLMB Manual is available for review in hardcopy, at the offices of KCLMB, or electronically, by being downloaded from the website at: http://goccp.maryland.gov/children-and-youth/local-management-boards/ (under Local Management Boards Resources at the bottom of the webpage).

E. Background Checks. Consistent with Section II, Subsection 50.B. (page 19) of KCLMB Manual, all of the Vendor's employees and volunteers who work directly with children shall be covered by the provisions of §5-561 of the Family Law Article of the Annotated Code of Maryland, as amended, requiring criminal background checks.

F. Budget Modifications. Any material modification to the Vendor's budget and/or program(s) funded under this MOA must be requested in writing (Exhibit G) and approved by KCLMB. All modifications should be submitted as soon as possible, not necessarily with quarterly reports. If the program budget expects to be underspent, KCLMB must be notified of an approximate amount and receive a budget modification by the third quarter reporting deadline (April 14th). KCLMB reserves the right to deny funding or reimbursement for Vendor modifications that are inconsistent with this provision.

G. Property, Records and Data. Any reports, data, studies, property, equipment, or other materials generated, purchased, or arising from the use of funds under this MOA are the property of KCLMB and the State, and shall be accessible to and reviewable by both KCLMB and the State. Financial records shall be maintained by the Vendor for at least five (5) years after reconciliation by a certified public accountant or until an audit/monitoring is completed by KCLMB and/or the State, whichever is later. All fixed assets that are purchased (such as computers, furniture, or other equipment with a useful life beyond the period of the contract) are considered property of the State and are therefore inventoried by KCLMB. The Vendor must submit Exhibit H-Fixed Assets with information that includes the serial number, make and model, and a label for the item that reads, "property of State of Maryland".

H. Service Records.

(1) Upon completion of services, service records will either be retained by the KCLMB or returned to and retained by the lead agency that referred the child to the

program or the Board, as applicable.

(2) Service records will be retained for at least five (5) years after the child turns twenty-one (21) years old.

(3) Service records in any form, generated or arisen from the use of State funds provided under this contract, are the sole and exclusive property of the State.

I. Limitations – Sectarian Activities. Funding provided under this MOA is conditional upon the Vendor's agreement that all eligible activities, services, or programs will be provided in a manner that is free from religious influences and in accordance with the following principles:

(1) Vendor will not discriminate against any employee and/or any person applying for participation in any eligible activity or program funded under this MOA on the basis of religion, and will not limit such activities or programs or give preference to persons (participants) on the basis of religion; and

(2) Vendor will NOT: provide religious instruction or counseling; conduct religious services or worship (not including voluntary nondenominational prayer before meetings or other events); engage in religious proselytizing; and exert any other religious influence in the provision of eligible activities or programs under this MOA.

J. Lobbying Activities. The costs of influencing and lobbying activities associated with obtaining grants, contracts, cooperative agreements, or loans are unallowable expenses under this MOA.

K. Protected Information. Vendor acknowledges its duty to review and comply, to the extent applicable, with all requirements of the federal Health Insurance Portability and Accountability Act ("HIPAA"), 42 U.S.C. §1320d *et seq.* and all implementing regulations including 42 CFR Part 2, 45 CFR Parts 142, 160 and 164, as amended. Vendor also agrees to comply, where applicable, with the Maryland Confidentiality of Medical Records Act ("MCMRA"), Md. Health-General §4-301 *et seq.*, as amended. This obligation includes but is not limited to adhering to the privacy and security requirements entailed for protected health information under HIPAA and MCMRA, making the transmission of all electronic information compatible with HIPAA requirements, and otherwise providing secure information management practices regarding all confidential health information and medical records.

Protected Health Information, as defined in HIPAA regulations at 45 CFR 160.103 and 164.501, means information transmitted that is: individually identifiable; created or received by a healthcare provider, health plan, public health authority, employer, life insurer, school or university, or healthcare clearinghouse; and related to the past, present, or future physical or mental health or condition of an individual, with special regard to the provision of healthcare for an individual. This definition excludes certain educational records as well as employment records held by a covered entity in its role as employer.

SECTION III. DISTRIBUTION AND REPORTING REQUIREMENTS

A. Frequency. Unless otherwise agreed to by the KCLMB, funds shall be distributed to the Vendor on a monthly basis following submission to KCLMB of an invoice(s) for services, as provided. The Vendor shall request funding distributions in writing, accompanied by a report which details all services and outcomes related to the MOA that are eligible for funding or reimbursement. The Vendor month of the funding provided under this MOA at the time the MOA is executed. Such funding advance must be requested in writing and is subject to all reporting requirements under this MOA.

B. Changes in Vendor Personnel. Vendor shall notify KCLMB in writing within fourteen (14) days of a vacancy or new hire in any employment position funded in whole or in part by this MOA.

C. Final Report. At the end of the term of this MOA, the Vendor may be requested by KCLMB to submit a report detailing the services performed, outcomes identified, and recommended actions, if any. In the case of closing a Vendor account, a final report shall be submitted by the Vendor within thirty (30) days from conclusion of the MOA. Vendor's failure to timely file a report(s) required by KCLMB may result in the withholding of funding and/or reimbursement.

SECTION VI. CONFIDENTIALITY

The information and records related to the services performed under this MOA shall be confidential and shall not be disclosed by the Vendor without the express written consent of the program participants or, if a minor, the minor's parents or guardian, except where the information and records are being examined in conjunction with the administration of the program and/or services provided for under this MOA; or as may be required under State or federal law.

SECTION VIII. MISCELLANEOUS

A. Governing Law. This MOA shall be governed, construed, and interpreted by, through, and under the Laws of the State of Maryland.

A. Non-Waiver. No indulgence, waiver, election, or non-election by KCLMB under this MOA shall affect the Vendor's duties and responsibilities hereunder.

[SIGNATURES ON NEXT PAGE]

IN WITNESS THEREOF, the above parties affix hereto their signatures on the day and year first above written. Signing this MOA indicates that each person has read the above terms and agrees to adhere to these terms. Any amendment made to this MOA requires the authorized signatures of both KCLMB and Vendor representatives.

Witness our hand and seals:

KENT COUNTY COMMISSIONERS

Ronnie Tolbert 01/23/24

Name: Date
Title: President, Kent County Commissioners

QUEEN ANNE'S COUNTY DEPARTMENT OF HEALTH

_____ _____

Name: Date
Title:

_____

FEIN/Employer ID

EXHIBIT A: Program Summary

The vendor, Queen Anne's County Department of Health, in partnership with the Kent County Health Department, is contracted by Kent County Local Management Board (KCLMB) to implement, operate, and gather evaluation data on the Healthy Families Mid-Shore Program. Healthy Families Mid-Shore is an evidence-based, nationally accredited home visiting program that provides high-quality early intervention and prevention services to first time parents.

The Family Support Worker (FSW) utilizes the evidenced based curriculum, "Growing Great Kids" as their main tool in planning visits and presenting information to parents. During the visits, families have access to information about child development, parent-child activities designed to promote bonding and attachment, and referrals to needed community resources.

First-time families receive visits on a weekly basis, typically for the first year. The intensity of visits decreases over time as new parents expand their support system, achieve goals identified on their individual support plans and exhibit positive relationships with their child.

Specific goals for the FY24 program year include reducing childhood hunger and fostering economic stability.

The program will utilize the funds awarded under this contract as specified in the budget attached hereto as Exhibit B.

The program will collect evaluation data through evaluation tools developed in cooperation with the **KCLMB** and report on a quarterly basis as specified in Exhibit C.

Duration of Program Services
The services described will be carried out during the period July 1, 2023, to June 30, 2024. Vendor will notify the KCLMB if services are not active for 14 business days or more during this period.

Contact Information
When the present MOA is signed by the vendor and returned to KCLMB, the vendor will also provide a completed Exhibit D which specifies vendor contact information for questions pertaining to this agreement. The vendor will inform KCLMB within 14 business days if the vendor contact or other information provided in Exhibit D changes.

Reporting Requirements:
All narrative and data reports are due quarterly unless otherwise indicated. The quarterly reporting periods are: July 1-September 30; October 1-December 31; January 1- March 31; April 1- June 30. All narrative and data reports are due the 10th business day of the month following the end of the quarter **(October 13th, January 15th, April 12th and July 16, 2024.** Reports may be submitted prior to these dates. Reimbursements will be processed once all of the reporting elements for that quarter have been received, unless otherwise indicated. Please send electronic copies of the reports, signed to nwilson@kentgov.org

Exhibit B – Expenditure Report

i. Summary of Monthly Expenditures (Exhibit B) signed, accompanied by a detailed general ledger report, electronic copies only (due monthly to KCLMB).

ii. A copy of receipts charged to this agreement or a detailed report on each line item must be kept as backup to support the Exhibit B summary expenditure report. Receipts must be organized by budget line item and must tie to the Exhibit B budget line-item totals. KCLMB will review these files including supporting documentation during site visits.

iii. A copy of signed time sheets or time management software charged to this agreement must be kept as backup to support the Exhibit B summary expenditure report. KCLMB will review these files including supporting documentation during site visits. A statement of employee hourly rate rates and the benefits rate will be verified as a separate document.

iv. Back up documentation will be submitted as requested by KCLMB and will otherwise be kept on site by the Vendor.

1. Exhibit C-1, Narrative Report. Please complete Exhibit C-1 in a Microsoft Word document each quarter.

2. Exhibit C-2, Data. Also due quarterly. Please see attached spreadsheet and directions detailing the information to be reported in excel worksheet provided.

Additional Contract Requirements:

1. Vendors must operate this program within a culturally competent environment. Broadly speaking, cultural competence is an environment in which participants feel welcomed and respected, in which they feel their ideas are welcomed and they can be successful regardless of their race, gender, age, socio-economic and education levels, or location of their home. Please see https://www.samhsa.gov/capt/applying-strategic-prevention/cultural-competence for more information about cultural competency. Further training and engagement with racial equity and racial justice models is highly encouraged.

3. ***Satisfaction Surveys.*** A client satisfaction survey is required when participants exit the program, which may or may not be program completion. Recognizing that it may be difficult to obtain this survey from individuals exiting prior to program completion, the vendor must establish procedures to ensure that all program participants have the opportunity to complete this survey, whether or not they complete the program. Procedures to distribute and collect the survey must be described in the quarterly narrative reports.

4. KCLMB reserves the right to modify reporting requirements, pending the terms of the final donor agreement.

5. Compliance with reporting requirements. KCLMB reserves the right to withhold final reimbursement from the final contract payment if reports are not received on a timely basis, or if performance measure data is incomplete.

Other Documentation:

- Complete Exhibit E (acknowledgement of Background Check Requirement) and return with the signed MOA.
- Complete and return Background Certification (Exhibit F) within 90 days of signing this MOA.
- Budget Modification Request Form (Exhibit G).
- Exhibit H must be submitted if equipment is purchased for the program. All fixed assets are property of the State of Maryland and must be inventoried and labeled as such.

Monitoring Schedule:
KCLMB will monitor programmatic contract compliance during the fiscal year. Programmatic monitoring may encompass file reviews and/or on-site reviews. A copy of the monitoring tool used by the KCLMB will be provided to the vendor prior to the visit of the Program Monitor. In addition, the KCLMB Fiscal Agent may conduct a fiscal review of documents and/or invoices that support the reimbursement requests for one or more quarters during the funding cycle.

Vendor's Acknowledgement:

_____ _____

Name: Date
Title:

Budget: Community Partnership Agreement **Kent County Local Management Board - Exhibit B**

Vendor: Queen Anne's County Health Department (Healthy Families)

Vendor #: 8171

		Initial	Actual Expenses												TOTAL	
		Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Year to Date	Balance
Expense																
Personnel:	Salary Expenses	$32,923.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$32,923.00
	Fringe	$23,298.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$23,298.00
Operating	Communications	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00
Expenses:	Postage	$20.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$20.00
	Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Office Supplies	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
	Insurance	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00
	Rent/Mortgage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Printing/Duplication	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Information System Repair/Maintenanc	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00
	Vehicle Operating (other than insuranc	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Travel	Business Travel	$382.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$382.00
	Conferences/Conventions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual	Training	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
Services:	Consultant (other than Legal & Account	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Legal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Accounting/Auditing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Equipment:	Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other:	Vehicle purchase and lease	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Program supplies	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
	Professional Dues/Publications/Subscri	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Food	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Total Expense	$57,923.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$57,923.00

Balance of Grant

Fiscal Agent Signature: _____ Date: _____ Month: _____

An original sigature must accompany all requests for funds.

* Please note that financial disbursements will not be processed without the narrative, data reports or other required information found on the Exhibit A or included in the CPA. *

If you expect line items to be over or underspent, please submit a budget modification as soon as possible.

Budget: Maryland State Dept of Education

Kent County Local Management Board - Exhibit B

Vendor: Queen Anne's County Health Department (Healthy Families)

Vendor #: 8171

Expense		Initial Budget	Actual Expenses - July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	TOTAL Year to Date	Balance
Personnel:	Salary Expenses	$55,729.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$55,729.00
	Fringe	$26,453.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26,453.00
Operating	Communications	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00
Expenses:	Postage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Office Supplies	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$800.00
	Insurance	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
	Rent/Mortgage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Printing/Duplication	$26.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26.00
	Information System Repair/Maintenance	$1,845.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,845.00
	Vehicle Operating (other than insurance)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Travel	Business Travel	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00
	Conferences/Conventions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual	Training	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
Services:	Consultant (other than Legal & Accounting/Auditing)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Legal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Accounting/Auditing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Equipment:	Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other:	Vehicle purchase and lease	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Program supplies	$1,200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,200.00
	Professional Dues/Publications/Subscriptions	$1,250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,250.00
	Food	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Total Expense	$89,703.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$89,703.00

Balance of Grant

Fiscal Agent Signature: _____ Date: _____ Month: _____

An original sigature must accompany all requests for funds.

* Please note that financial disbursements will not be processed without the narrative, data reports or other required information found on the Exhibit A or included in the CPA. *

If you expect line items to be over or underspent, please submit a budget modification as soon as possible.

EXHIBIT C-1

NARRATIVE

Vendor and Program Name:					**Fiscal Year:**				
Person Completing Report:					**Signature:**				
Reporting Period (mark with an X)		Qtr 1: 7/1-9/30		Qtr 2: 10/1-12/31		Qtr 3: 1/1-3/31		Qtr 4: 4/1-6/30	

Please answer the following questions about the program for the quarter reported. Please provide succinct responses to the following questions. Do not cut and paste from prior reports. Responses must clearly reflect activity that occurred only in the reported quarter.

1. **Program Successes: Include program highlights, achievements and activities that occurred during this quarter. Note accomplishments and progress toward performance measures.**

2. **Program Challenges: Include any obstacles to the delivery of program services and your strategy to overcome the obstacle. Note any proposed changes in program design.**

3. **As applicable, please describe the top three needs of the children and families you are serving, and any ideas on resources we could develop to meet those needs (Q2, Q4 only).**

4. **Are there any technical assistance requests? If yes, please describe:**

5. **Case Vignette: Include a short story that highlights the positive impact of the program on children, youth and families assisted by your program.**

6. **As applicable, describe program procedures to obtain pre and post surveys, both from participants who complete the program, as well as from participants who exit the program early.**

EXHIBIT C-1

NARRATIVE

7. **Describe program procedures to provide referrals to community resources to program participants**. (ie: SNAP and other nutrition resources, housing resources behavioral health, Local Care Team, etc.)

8. **(Q2, Q4 only) Please address program sustainability, summarizing planning efforts and resources mobilized to continue the program after 6/30/21.**

9. **(Q2, Q4 only) Describe progress or challenges to incorporating racial equity approaches and practices into the program.**

Exhibit C-2 Performace Measures Data Report

Kent County Local Management Board
Program: Healthy Families Home Visiting

Performance Measure*	For Percentages, provide the Numerator and Denominator (NUM/DEN) to be used	Q1	Q2	HY1	Q3	Q4	HFY 2	Annual	Data Discussion: Definitions, Notes about how Data is collected	Story Behind: Explain trends in data, why are numbers going up or down?
What/How Much We Do:										
• # of families served by Home Visitors (meet minimum # of visits required for program effectiveness)										Half Year 1: Half Year 2:
• # of home visits from the Healthy Families Home Visitor										Half Year 1: Half Year 2:
How Well We Do It:										
#/% of families who report that they are satisfied or very satisfied with the program based on participant survey	NUM: # of families who report that they are satisfied or very satisfied with the program based on their participant survey									Half Year 1: Half Year 2:
	DEN: # of families who completed the participant survey									
#/% of participants that maintain or reach the target range for "Mobilizing Resources" using the Healthy Families Parenting Inventory	NUM: # of participants who maintain or reach the target range for "Mobilizing Resources" using the Healthy Families Parenting Inventory									Half Year 1: Half Year 2:
	DEN: # of participants who have been evaluated with the HFPI during the reporting period									
Is Anyone Better Off?										
· #/% of participants without indicated child abuse/neglect findings while enrolled in the program	NUM: # of participants **without** indicated child abuse/neglect findings while enrolled in the program									Half Year 1: Half Year 2:
	DEN: # of participants served by home visitors (cell A6)									
· #/% of participants who report increase in self-sufficiency	NUM: of family participants who report increase in self-sufficiency									Half Year 1: Half Year 2:
	DEN: # of participants who have received the HFPI during the reporting period									
· #/% of participants who report a reduction in food insecurity	NUM: # of participants who report a reduction in food insecurity								Q: **I feel like I have consistent access to the food my family needs**/ Strongly Agree/Somewhat Agree/Somewhat Disagree/Strongly Disagree Compare last two surveys to guage if there has been improvement.	Half Year 1: Half Year 2:
	DEN: # of surveyed participants who complete the participant survey									

EXHIBIT D

CONTACT INFORMATION SHEET

Please the list the name of the individual who will be the **Program Director** for this grant. This should be the person who is responsible for the overall management, implementation, reporting and designated liaison with the Kent County Local Management Board.

Name	
Position	
Phone	
Email	

Please list the name of the individual who will be the **Program Coordinator**. This should be the front line staff who is implementing the program, assuring that the deliverables within the contract are being met and reporting requirements are captured.

Name	
Position	
Phone	
Email	

Please list the name of the individual who will be the **Fiscal Agent** for the grant. This person will prepare and track the budget, monitor how funds are spent down, produce budget modifications when necessary and provide back-up documentation for expenditures related to the grant.

Name	
Position	
Phone	
Email	

EXHIBIT E

I, _____, understand that criminal background checks are required of any and all staff/volunteers who work directly with children and/or youth *. Compliance with this regulation is mandatory for any program receiving funds from the Kent County Local Management Board.

Compliance means that

- All staff/volunteers have been fingerprinted or a criminal background check has been completed
- A copy of their record is in the possession of their employer, and
- The employer has submitted *the Criminal Background Check Certification Affidavit* (Exhibit F) to the KCLMB certifying that the record(s) has been received and that there are no violations that would suggest any risk to children.

We recognize that documentation of the results of criminal background checks takes time. Therefore, in compliance with procedures developed by the Department of Human Resources, KCLMB is willing to allow a 90-day grace period from the date an employees is hired OR the date that the Memorandum of Agreement (MOA) becomes effective (whichever occurs later) prior to requiring certification. HOWEVER, NO PERSON WHO DOES NOT HAVE A COMPLETED BACKGROUND CHECK ON FILE MAY BE ALONE WITH ANY CHILD, YOUTH, OR GROUP OF CHILDREN OR YOUTH.

I, _____, understand that NO PERSON WHO DOES NOT HAVE A COMPLETED BACKGROUND CHECK ON FILE MAY BE ALONE WITH ANY CHILD, YOUTH OR GROUP OF CHILDREN OR YOUTH.

I, _____, will submit a *Criminal Background Check Certification Affidavit* for the current staff and each time a new volunteer/employee is added to the program.

_____

Signature/Title

_____

Print Name **Date**

**A copy of the COMAR regulations (Family Law 5-561) that pertains to this requirement is kept on file at the LMB.*

EXHIBIT F

Criminal Background Check Certification Affidavit

Consistent with Section II-D of the signed Memorandum of Agreement (MOA) between _____ and Kent County Local Management Board; as well as Section II, Subsection 30.3.I. of the LMB Manual as adopted by Kent County, all of Contractor's employees and volunteers who work directly with children shall be covered by the provisions of §5-561 of the Family Law Article of the Annotated Code of Maryland requiring criminal background checks. Please sign and verify the following:

1. I am over eighteen (18) years of age and competent to testify in a Court of law.
2. I verify that the following employees and volunteers of this organization who have direct contact with children have a completed criminal background check on file.

Employee/volunteer Name	Date of Application for Background Check	Date Completed Background Check Report Received

_____

Signature **Date**

_____

Print Name **Title**

Exhibit G Modification # _____

Kent County Local Management Board

Program:	Children's Cabinet/CPA Funds			MSDE Funds				Budget Narrative
	Approved Budget	Change + or -	New Children's Cabinet Total	Approved Budget	Change + or -	New MSDEt Total	New Total (Children's Cabinet + MSDE)	For each line item where a change is proposed, enter below a description of the expense and the calculations that show how the expense was derived. No entries are required for shaded lines.
Personnel	**82,182.00**	**0.00**	**82,182.00**	**56,221.00**	**0.00**	**56,221.00**	**138,403.00**	
Salaries	55,729.00	0.00	55,729.00	32,923.00	0.00	32,923.00	88,652.00	
Fringe Costs	26,453.00	0.00	26,453.00	23,298.00	0.00	23,298.00	49,751.00	
Operating Expenese	**2,251.00**	**0.00**	**2,251.00**	**920.00**	**0.00**	**920.00**	**3,171.00**	
Communications	1,000.00	0.00	1,000.00	500.00	0.00	500.00	1,500.00	
Postage	0.00	0.00	0.00	20.00	0.00	20.00	20.00	
Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Office Supplies	800.00	0.00	800.00	200.00	0.00	200.00	1,000.00	
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Rent/Mortgage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Printing/Duplication	26.00	0.00	26.00	0.00	0.00	0.00	26.00	
Information System Repair/Maintenance	225.00	0.00	225.00	100.00	0.00	100.00	325.00	
Vehicle Operating (other than Insurance)	200.00	0.00	200.00	100.00	0.00	100.00	300.00	
Travel	**1,000.00**	**0.00**	**1,000.00**	**382.00**	**0.00**	**382.00**	**1,382.00**	
Business Travel	1,000.00	0.00	1,000.00	382.00	0.00	382.00	1,382.00	
Conferences/Conventions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Services	**200.00**	**0.00**	**200.00**	**200.00**	**0.00**	**200.00**	**400.00**	
Training	200.00	0.00	200.00	200.00	0.00	200.00	400.00	
Consultant (other than Legal & Accounting/Auditing)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounting/Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Equipment	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other	**4,070.00**	**0.00**	**4,070.00**	**200.00**	**0.00**	**200.00**	**4,270.00**	
Vehicle purchase and lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Program Supplies	1,200.00	0.00	1,200.00	200.00	0.00	200.00	1,400.00	
Professional Dues/Publications/Subscriptions	1,250.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00	
Food	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other (specify)	1,620.00	0.00	1,620.00	0.00	0.00	0.00	1,620.00	
Other (specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Budget	$89,703	$0.00	$89,703.00	$57,923	$0.00	$57,923.00	$147,626.00	

Kent County Local Management Board Exhibit H

Fixed Assets Inventory			
Item	Purchase Date	Serial Number	Make and Model

All fixed assets that are purchased (such as computers, furniture, or other equipment with a useful life beyond the period of the contract) are property of the State and are inventoried by KCLMB. The Vendor must submit Exhibit H with the serial number, make and model, and label the item, "property of State of Maryland".

GENERAL TERMS & CONDITIONS OF CONTRACT
BETWEEN COUNTY & CONTRACTOR

1. ACCOUNTING SYSTEM AND AUDIT, ACCURATE INFORMATION

The Contractor certifies that all information the Contractor has provided or will provide to the County is true and correct and can be relied upon by the County in awarding, modifying, making payments, or taking any other action with respect to this contract including resolving claims and disputes. False or misleading information constitutes grounds for the County to terminate this contract for cause and to pursue any other appropriate remedy. The Contractor certifies that the Contractor's accounting system conforms to generally accepted accounting principles, is sufficient to comply with the contract's budgetary and financial obligations, and is sufficiently able to produce reliable financial information.

The County may examine the Contractor's and any first-tier subcontractor's records to determine and verify compliance with the contract and to resolve or decide any claim or dispute arisen under this contract. The Contractor and any first-tier subcontractor must grant the County access to these records at all reasonable times during the contract term and for three (3) years after final payment (or for such longer period as may be required pursuant to any federal, state, or other loan or grant condition). If the contract is supported to any extent with federal or state funds, the appropriate federal or state authorities may also examine these records. The Contractor must include the preceding language of this paragraph in all first-tier subcontracts.

2. AMERICANS WITH DISABILITIES ACT

The Contractor agrees to comply with the nondiscrimination requirements of Titles II and III, and other provisions, of the Americans with Disabilities Act of 1990, Pub. Law 101-336, as amended, currently found at 42 U.S.C., § 12101, et seq.

3. APPLICABLE LAWS

This contract must be construed in accordance with the applicable laws, rules, and regulations of the State of Maryland (without regard to its conflicts of laws principles) and of Kent County. All Kent County laws, rules, and regulations are incorporated by reference into, and made a part of, this contract. In the case of any inconsistency between this contract and such laws, rules, and regulations, the laws, rules, and regulations shall govern. The Contractor must, without additional cost to the County, pay any necessary fees and charges, obtain any necessary licenses and permits, and comply with applicable federal, state and local laws, codes and regulations. For purposes of litigation involving this contract, except for Contract Disputes discussed in paragraph 8 below, exclusive venue and jurisdiction must be in the Maryland State courts located in Kent County, Maryland.

4. ASSIGNMENTS AND SUBCONTRACTS

The Contractor may not assign or transfer this contract, any interest herein or any claim hereunder, except as expressly authorized in writing by County's County Administrator, or as otherwise specifically provided for in the contract. Unless performance is separately and expressly waived in writing by the County Administrator, an assignment does not release the Contractor from responsibility for performance of this contract. Unless otherwise provided in the contract, the Contractor may not contract with any other party for

furnishing any of the materials or services herein contracted for without the written approval of the County Administrator.

5. CHANGES

The County Administrator may unilaterally change the work, materials and services to be performed, in accordance with County law, rule, or regulation. The change must be in writing and within the general scope of the contract. The contract will be modified to reflect any time or money adjustment the Contractor is entitled to receive. Any claim concerning an adjustment in time or money due to a change must be given in writing to the County Administrator, or the designated Contract Administrator, within thirty (30) days from the date that the change was ordered, or the claim will be waived. Any failure to agree upon a time or money adjustment must be resolved under the "Disputes" clause (Section 8) of this contract. The Contractor must proceed with the prosecution of the work as changed, even if there is an unresolved claim. No charge for any extra work, time or material will be allowed, except as provided in this section.

6. CONTRACT ADMINISTRATION

A. The Contract Administrator, subject to paragraph B below, is the Department Representative designated by the County Administrator. The Contract Administrator is authorized to:

1) Serve as liaison between the County and Contractor;
2) Give direction to the Contractor to ensure satisfactory and complete performance;
3) Monitor and inspect the Contractor's performance to ensure acceptable timeliness and quality of service;
4) Serve as records custodian for this contract;
5) Accept or reject the Contractor's performance or service;
6) Furnish timely written notice of the Contractor's performance failures, if applicable, to the County Administrator;
7) Prepare required documents and reports;
8) Approve or reject invoices for payment;
9) Recommend contract modifications or terminations to the County Administrator; and
10) Issue Notice to Proceed.

B. The Contract Administrator is NOT authorized to make determinations (as opposed to recommendations) that alter, modify, terminate, or cancel the contract, effect a procurement, interpret ambiguities in contract language, or waive the County's contractual rights.

7. COST & PRICING DATA

The Contractor guarantees that any cost and/or pricing data provided to the County will be accurate and complete. The Contractor grants the County access to all books, records, documents, and other supporting data in order to permit adequate evaluation of the Contractor's proposed price(s). The Contractor also agrees that the price to the County, including profit or fee, may, at the option of the County, be reduced to the extent that the price was based on inaccurate, incomplete, or non-current data supplied by the Contractor.

8. DISPUTES DURING CONTRACT PERFORMANCE

Any dispute by Contractor arising during the performance of the contract, which dispute is not disposed of by mutual agreement, must be decided as provided hereunder. Pending final resolution of a dispute, the Contractor must proceed diligently with contract performance. Subject to the discretion of the County Administrator, the head of the County department, office, or agency ("Department Head") of the Contract Administrator is the designee of the County Administrator, for the purpose of dispute resolution. If the Contract Administrator is the Department Head, then the dispute shall be managed by the County Administrator. The Department Head may, with the Contractor's consent, delegate this responsibility to another person (other than the Contract Administrator). The Contractor waives any dispute or claim not made in writing and received by the Department Head within thirty (30) days of the occurrence giving rise to the dispute or claim. A dispute must be in writing, for specific relief, and any requested relief must be fully supported by affidavit and all relevant calculations, including cost and pricing information, records, and other information. The Contractor may, at the County's option, be made a party to any related dispute involving another Contractor.

9. DOCUMENTS, MATERIALS AND DATA

All documents, materials or data developed as a result of this contract are the County's property, unless specifically provided for in the contract. The County has the right to use and reproduce any documents, materials, and data, including confidential information, used in the performance of, or developed as a result of, this contract. The County may use this information for its own purposes, including reporting to state and federal agencies. The Contractor warrants that it has title to or right of use of all documents, materials or data used or developed in connection with this contract. The Contractor must keep confidential all documents, materials, and data prepared or developed by the Contractor or supplied by the County.

10. DURATION OF OBLIGATION

The Contractor agrees that all of the Contractor's obligations and warranties which, directly or indirectly, are intended by their nature or by implication to survive performance of the contract shall so survive the completion of performance, termination for cause, or the termination for convenience of the contract.

11. ENTIRE AGREEMENT

There are no promises, terms, conditions, or obligations other than those contained within the contract, including any terms, conditions, documents or exhibits thereto, and in these General Terms and Conditions. This contract supersedes all communications, representations, or agreements, either verbal or written, between the parties hereto, with the exception of express warranties given to induce the County to enter into the contract.

12. ETHICS REQUIREMENTS/ POLITICAL CONTRIBUTIONS

The Contractor must comply with the ethics provisions contained in Chapter 29 – Ethics of the Code of Public Local Laws of Kent County.

13. GUARANTEE

A. Contractor guarantees for one (1) year from acceptance, or for such other period of time as may have been expressly stated in the contract or the County's written solicitation, all goods, services, and construction offered, including those used in the course of providing the goods, services, and/or construction. This includes a guarantee that all products offered (or used in the installation of those

products) carry a guarantee against any and all defects for such period. The Contractor must correct any and all defects in material and/or workmanship which may appear during the guarantee period, or any defects that occur within one (1) year of acceptance even if discovered more than one (1) year after acceptance, by repairing (or replacing with new items or new materials, if necessary) any such defect at no cost to the County and to the County's satisfaction;

B. Should a manufacturer's or service provider's warranty or guarantee exceed the requirements stated above, that guarantee or warranty will be the primary one used in the case of defect. Copies of manufacturer's or service provider's warranties must be provided upon request;

C. All warranties and guarantees must be in effect from the date of acceptance by the County of the goods or services;

D. The Contractor guarantees that all work shall be accomplished in a workmanlike manner, and the Contractor must observe and comply with all federal, state, County and local laws, ordinances, and regulations in providing the goods and performing the services listed;

E. Goods and materials provided under this contract must be of first quality, latest model, and of current manufacture, and must not be of such age or so deteriorated as to impair their usefulness or safety. Items that are used, rebuilt, or demonstrator models are unacceptable, unless specifically requested by the County in the contract documents; and

F. All goods shall be merchantable and fit for the particular purpose, ordered or purchased, and as the Contractor so represents and warrants.

14. HAZARDOUS AND TOXIC SUBSTANCES

Manufacturers and distributors are required by federal "Hazard Communication" provisions of 29 CFR 1910.1200, and the Maryland "Access to Information About Hazardous and Toxic Substances" Law, to label each hazardous material or chemical container, and to provide Material Safety Data Sheets to the purchaser. The Contractor must comply with these laws and must provide the County with copies of all relevant documents, including Material Safety Data Sheets, prior to performance of services or contemporaneous with delivery of goods.

15. IMMIGRATION REFORM AND CONTROL ACT

The Contractor warrants that both the Contractor and any subcontractor do not and shall not hire, recruit, or refer for a fee, for employment under this contract or any subcontract, an alien while knowing the alien is an unauthorized alien, or any individual without complying with the requirements of the federal Immigration and Nationality laws, including but not limited to any verification and record keeping requirements. The Contractor further assures the County that, in accordance with those laws, it does not and will not discriminate against an individual with respect to hiring, or recruitment or referral for a fee, of the individual for employment or the discharging of the individual from employment because of such individual's national origin or, in the case of a citizen or intending citizen, because of such individual's citizenship status.

16. PROVISIONS

Notwithstanding any provisions to the contrary within any contract terms or conditions supplied by the Contractor, the County's General Terms and Conditions supersede the Contractor's terms and conditions in the event of any inconsistency, unless specifically waived or amended by the County.

In the case of any conflicts or ambiguities determined among the contract documents, such matters shall be resolved in favor of the following priorities:

A. Any term or condition specifically provided for within a signed agreement or exhibit to a contract, other than terms and conditions provided by the Contractor;

B. Terms and Conditions specified by the County in any Request For Proposal, Request For Qualifications, Invitation For Bid, or any other solicitation document, specifying with particularity the County's General Terms and Conditions; and

C. These General Terms and Conditions.

The lack of a specific provision in any of the documents referred to in items 16.A. and 16.B. above shall not operate to create an ambiguity with these General Terms and Conditions.

17. INDEMNIFICATION

The Contractor is responsible for any loss, personal injury, death and any other damage (including incidental and consequential) that may be done or suffered by reason of the Contractor's negligence or failure to perform any contractual obligations. The Contractor must indemnify and save the County harmless from any loss, cost, damage, and other expenses, including attorney's fees and litigation expenses, suffered or incurred due to the Contractor's negligence or failure to perform any of its contractual obligations. If requested by the County, the Contractor must defend the County in any action or suit brought against the County arising out of the Contractor's negligence, errors, acts or omissions under this contract. The negligence of any agent, subcontractor or employee of the Contractor is deemed to be the negligence of the Contractor. For the purposes of this paragraph, County includes its elected officials, employees, agents, boards, and agencies. Any incidental and consequential damages shall be limited to the amount of insurance required by the contractor hereunder.

18. INDEPENDENT CONTRACTOR

If the Contractor is an independent contractor, the Contractor and the Contractor's employees or agents are not agents or employees of the County. Neither these General Terms and Conditions nor the contract are intended to create any partnership, joint venture, agency or other relationship between the County and the Contractor.

19. INFRINGEMENT

The Contractor represents and warrants that there is no copyright or patent infringement with respect to any goods or materials furnished pursuant to the contract. The Contractor shall indemnify and hold harmless the County with respect to cost, expense, damages, and liability arising from or on account of any claim for infringement.

20. INSPECTIONS

The County has the right to monitor, inspect and evaluate or test all supplies, goods, or services called for by the contract at all reasonable places (including the Contractor's place of business) and times (including the period of preparation or manufacture).

21. INSURANCE

Prior to execution of the contract, the Contractor must obtain, at its own cost and expense, and must keep in force and effect during the term of this contract (including all extensions) the insurance specified in the

contract. This must include any applicable table or attachment with an insurance company licensed or qualified to do business in the State of Maryland and with an A. M. Best rating of not less than A-. The Contractor must submit a certificate of insurance prior to award of this contract and prior to any contract modification extending the term of the contract, as evidence of compliance with this provision. The County must be named as an additional insured on all liability policies. Forty-five (45) days written notice to the County of cancellation or material change in any of the policies is required. In no event may the insurance coverage be less than that shown on the applicable table, attachment, or contract provision for required insurance. Subject to applicable law, the County Administrator may waive or modify the requirements of this section 21 in whole or in part.

22. NON-CONVICTION OF BRIBERY

The Contractor hereby declares and affirms that, to its best knowledge, none of its officers, directors, members, partners, or employees directly involved in obtaining contracts has been convicted of bribery, attempted bribery, or conspiracy to bribe under the laws of any state or the federal government.

23. NONDISCRIMINATION IN EMPLOYMENT

The Contractor shall not discriminate in employment, or in the treatment of employees, or discriminate in any manner on the basis of race, color, gender, age, religion, creed, national origin, ancestry, marital status, disability, political affiliation, or lawful sexual orientation and shall follow and obey all applicable State, Federal, and County laws and regulations regarding employment discrimination. The Contractor must bind its subcontractors to the provisions of this section.

24. PAYMENTS

This contract is subject to a non-appropriations clause as provided herein. No payment may be made or is due under this contract unless funds for the payment have been appropriated and encumbered by the County. Under no circumstances will the County pay the Contractor for legal fees. The Contractor must not proceed to perform any work or provide goods, services, or construction prior to receiving written confirmation that the County has appropriated and encumbered funds for the work. If the Contractor fails to obtain this verification from the County prior to performing work, the County has no obligation to pay the Contractor for the work.

If this contract provides for an additional contract term, or for work in any period beyond the end of the County's fiscal year in which the contract is executed, continuation of this contract beyond the end of that fiscal year is contingent upon the subsequent appropriation of funds and encumbrance of those appropriated funds for payments under this contract. If funds are not appropriated and encumbered to support continued performance in a subsequent fiscal period, this contract terminates without further notice from, or cost to, the County. The Contractor acknowledges that the County Commissioners have no obligation to appropriate funds for this contract in subsequent fiscal years. Furthermore, the County has no obligation to encumber funds to this contract in subsequent fiscal years. Accordingly, for each subsequent contract term, the Contractor must take appropriate action to verify that such funds have been appropriated and encumbered. See Annotated Code of Maryland, Article 31, section 3.

25. PERSONAL PROPERTY

All furniture, office equipment, operator equipment, vehicles and other similar types of personal property specified in the contract and purchased with funds provided under the contract become the property of the County upon the termination or expiration of this contract, unless expressly stated otherwise.

26. TERMINATION FOR CAUSE

The County may terminate the contract in whole or in part, and from time to time, whenever the County determines that the Contractor is:

A. Defaulting in performance or is not complying with any provision of this contract;

B. Failing to make satisfactory progress in the prosecution of the contract; or

C. Endangering the performance of this contract.

Prior to a termination for cause, the County will send the Contractor written notice specifying the cause. The notice will give the Contractor ten (10) days from the date the notice is issued to cure the default or make progress satisfactory to the County in curing the default, unless a different time is given in the notice. If the County determines that default contributes to the curtailment of an essential service or poses an immediate threat to life, health, or property, the County may terminate the contract immediately upon issuing oral or written notice to the Contractor without any prior notice or opportunity to cure. In addition to any other remedies provided by law or the contract, the Contractor must compensate the County for additional costs incurred by the County to obtain substitute performance. A termination for cause shall be considered a termination for convenience as of the date the Contractor was advised of the termination for cause, if there was, in fact, no cause.

27. TERMINATION FOR CONVENIENCE

This contract may be terminated by the County, in whole or in part, upon written notice to the Contractor, when the County determines termination to be in the County's best interest. The termination is effective ten (10) days after the notice is issued, unless a different time is given in the notice. The County is liable only for payment for acceptable performance prior to the effective date of the termination, and for costs reasonably incurred as of the date of termination, including costs or items acquired by such costs that cannot be economically retained by the Contractor for other or future use of the Contractor.

28. TIME

Time is of the essence in the performance by Contractor of the contract and of all ancillary matters arising therefrom.

29. TITLE

All goods delivered or provided to the County or otherwise pursuant to the contract, and the title thereto, shall be free of any security interest, lien, contract restriction, or other form of encumbrance. Title shall pass to the County at the place of delivery to the County, subject to the County's right to inspect and accept or reject the goods.

30. WORK UNDER THE CONTRACT

Work may not commence under this contract until all conditions for commencement are met, including execution of the contract by both parties, compliance with insurance requirements, and issuance of any required Notice to Proceed.

MEMORANDUM OF AGREEMENT
by and between
KENT COUNTY LOCAL MANAGEMENT BOARD
and
QUEEN ANNE'S COUNTY DEPARTMENT OF HEALTH

THIS MEMORANDUM OF AGREEMENT (MOA) dated the ___ day of _____, 2024 is between Kent County Local Management Board, hereafter referred to as "KCLMB", located at 400 High Street, Chestertown, Maryland 21620, and the organization known as Queen Anne's County Department of Health, hereafter referred to as "Vendor", located at 206 Commerce Street, Centreville, Maryland 21617.

WHEREAS, the parties desire to work together in the provision of Kent County Health Department and all other local agencies to operate and implement the Healthy Families Mid-Shore Home Visiting Program and to evaluate the outcomes funded and administered by KCLMB;

WHEREAS, KCLMB received funding to be utilized towards this program from the Children's Cabinet Interagency Fund and the Maryland State Department of Education (MSDE);

WHEREAS, the program is to be funded in whole or in part by KCLMB under this MOA, the details of which are more fully described in Exhibit A, which is attached hereto and incorporated herein; and

WHEREAS, the Contract Documents are to include multiple attachments, herein referred to as "Exhibits", and shall include:

- Exhibit A – Program Summary
- Exhibit B – Expenditure Report
- Exhibit C –
  - 1) Narrative Report
  - 2) Data Report
- Exhibit D – Vendor Contact Information
- Exhibit E – Background Check Requirements
- Exhibit F – Background Certification
- Exhibit G – Budget Modification Form
- Exhibit H – Fixed Asset/Purchase Request Form
- Exhibit I – General Terms and Conditions

NOW THEREFORE, the parties hereto agree as follows:

SECTION I. SCOPE OF RELATIONSHIP

A. The Partnership. This MOA has been formed as a collaborative partnership in which KCLMB has invited the Vendor to engage in providing home-visiting services through the Healthy Families Mid-Shore Home Visiting Program, as further described in Exhibit A. This program will meet the State of Maryland's specifications in service, administration, and reporting, as set forth in the separate funding agreements between Kent County and the State

of Maryland (the "State"). KCLMB will provide the primary funding for services. The amount of funding to the Vendor under this MOA shall be renegotiated in the event that funding to KCLMB from the State is decreased for this program during the term of this MOA.

B. Vendor Covenants. In addition to providing the program, project, and/or services described in Exhibit A, the Vendor agrees to:

(1) Track and report financial records and program information, including outcomes that are, in a manner, consistent with State and local KCLMB reporting requirements. Unless otherwise stipulated by the KCLMB, Vendor shall provide such reports on a quarterly basis to KCLMB no later than the following dates: **October 16th, January 15th, April 12th, and July 15th.**

(2) Provide KCLMB and select State agencies full access to all records and information related to services provided under this MOA, including client records.

(3) Report financial and program information, including outcomes (Ex. C-1 & Ex. C-2), at the end of the MOA period to KCLMB in a form acceptable to the KCLMB.

(4) Note the support of KCLMB in any press releases, promotional materials, or publicly accessible reports regarding the project, program and/or services provided for under this MOA. Promotional materials include advertisements, brochures, annual reports, etc.

C. Independent Status. The Vendor shall always be considered an independent contractor. The Vendor is not an employee of KCLMB and shall not be entitled to any benefits as an employee. The Vendor is responsible for all income-related taxes.

SECTION II. FUNDING AMOUNT, TERM AND CONDITIONS

A. Funding Amount. Vendor shall provide services over the course of the MOA term. The maximum amount of funding available to provide services under the MOA is **One hundred forty seven thousand, six hundred and twenty-six dollars** ($147,626.00). Eighty nine thousand, seven hundred and three dollars ($89,703.00) is funded through the Governor's Office for Children's Community Partnership Agreement (CPA). Fifty seven thousand, nine hundred and twenty three dollars ($57,923.00) is funded through Maryland State Department of Education's Home Visiting grant (MSDE).

Unless otherwise provided herein, this is a cost-reimbursement agreement under which allowable and reasonable costs incurred by the Vendor in the fulfillment of this MOA are reimbursed in accordance with the terms and conditions of this MOA.

B. Term. This MOA extends for 12 months, from July 1, 2023, through June 30, 2024. One or

both parties may terminate this MOA with at least thirty (30) days written notice. Termination may be without cause. If the MOA is terminated before the end of the term as provided herein, an accounting of the current and year-to-date expenses shall be made within a time frame established by the KCLMB.

C. Renewal. At the sole discretion of the KCLMB, this MOA may be renewed in one (1) year increments. The terms and conditions of any renewal are subject to community needs, funding availability, Vendor performance, and any negotiations between the parties. KCLMB reserves the right to solicit alternative vendors prior to any renewal.

D. KCLMB Manual. Funding under this MOA is conditional upon compliance with the Local Management Board Policies and Procedures Manual, issued January 1st, 2021 by the Governor's Office for Children (the "LMB Manual"), and incorporated herein by reference. A copy of the KCLMB Manual is available for review in hardcopy, at the offices of KCLMB, or electronically, by being downloaded from the website at: http://goccp.maryland.gov/children-and-youth/local-management-boards/ (under Local Management Boards Resources at the bottom of the webpage).

E. Background Checks. Consistent with Section II, Subsection 50.B. (page 19) of KCLMB Manual, all of the Vendor's employees and volunteers who work directly with children shall be covered by the provisions of §5-561 of the Family Law Article of the Annotated Code of Maryland, as amended, requiring criminal background checks.

F. Budget Modifications. Any material modification to the Vendor's budget and/or program(s) funded under this MOA must be requested in writing (Exhibit G) and approved by KCLMB. All modifications should be submitted as soon as possible, not necessarily with quarterly reports. If the program budget expects to be underspent, KCLMB must be notified of an approximate amount and receive a budget modification by the third quarter reporting deadline (April 14th). KCLMB reserves the right to deny funding or reimbursement for Vendor modifications that are inconsistent with this provision.

G. Property, Records and Data. Any reports, data, studies, property, equipment, or other materials generated, purchased, or arising from the use of funds under this MOA are the property of KCLMB and the State, and shall be accessible to and reviewable by both KCLMB and the State. Financial records shall be maintained by the Vendor for at least five (5) years after reconciliation by a certified public accountant or until an audit/monitoring is completed by KCLMB and/or the State, whichever is later. All fixed assets that are purchased (such as computers, furniture, or other equipment with a useful life beyond the period of the contract) are considered property of the State and are therefore inventoried by KCLMB. The Vendor must submit Exhibit H-Fixed Assets with information that includes the serial number, make and model, and a label for the item that reads, "property of State of Maryland".

H. Service Records.

(1) Upon completion of services, service records will either be retained by the KCLMB or returned to and retained by the lead agency that referred the child to the

program or the Board, as applicable.

(2) Service records will be retained for at least five (5) years after the child turns twenty-one (21) years old.

(3) Service records in any form, generated or arisen from the use of State funds provided under this contract, are the sole and exclusive property of the State.

I. Limitations – Sectarian Activities. Funding provided under this MOA is conditional upon the Vendor's agreement that all eligible activities, services, or programs will be provided in a manner that is free from religious influences and in accordance with the following principles:

(1) Vendor will not discriminate against any employee and/or any person applying for participation in any eligible activity or program funded under this MOA on the basis of religion, and will not limit such activities or programs or give preference to persons (participants) on the basis of religion; and

(2) Vendor will **NOT**: provide religious instruction or counseling; conduct religious services or worship (not including voluntary nondenominational prayer before meetings or other events); engage in religious proselytizing; and exert any other religious influence in the provision of eligible activities or programs under this MOA.

J. Lobbying Activities. The costs of influencing and lobbying activities associated with obtaining grants, contracts, cooperative agreements, or loans are unallowable expenses under this MOA.

K. Protected Information. Vendor acknowledges its duty to review and comply, to the extent applicable, with all requirements of the federal Health Insurance Portability and Accountability Act ("HIPAA"), 42 U.S.C. §1320d *et seq*. and all implementing regulations including 42 CFR Part 2, 45 CFR Parts 142, 160 and 164, as amended. Vendor also agrees to comply, where applicable, with the Maryland Confidentiality of Medical Records Act ("MCMRA"), Md. Health-General §4-301 *et seq*., as amended. This obligation includes but is not limited to adhering to the privacy and security requirements entailed for protected health information under HIPAA and MCMRA, making the transmission of all electronic information compatible with HIPAA requirements, and otherwise providing secure information management practices regarding all confidential health information and medical records.

Protected Health Information, as defined in HIPAA regulations at 45 CFR 160.103 and 164.501, means information transmitted that is: individually identifiable; created or received by a healthcare provider, health plan, public health authority, employer, life insurer, school or university, or healthcare clearinghouse; and related to the past, present, or future physical or mental health or condition of an individual, with special regard to the provision of healthcare for an individual. This definition excludes certain educational records as well as employment records held by a covered entity in its role as employer.

SECTION III. DISTRIBUTION AND REPORTING REQUIREMENTS

A. Frequency. Unless otherwise agreed to by the KCLMB, funds shall be distributed to the Vendor on a monthly basis following submission to KCLMB of an invoice(s) for services, as provided. The Vendor shall request funding distributions in writing, accompanied by a report which details all services and outcomes related to the MOA that are eligible for funding or reimbursement. The Vendor month of the funding provided under this MOA at the time the MOA is executed. Such funding advance must be requested in writing and is subject to all reporting requirements under this MOA.

B. Changes in Vendor Personnel. Vendor shall notify KCLMB in writing within fourteen (14) days of a vacancy or new hire in any employment position funded in whole or in part by this MOA.

C. Final Report. At the end of the term of this MOA, the Vendor may be requested by KCLMB to submit a report detailing the services performed, outcomes identified, and recommended actions, if any. In the case of closing a Vendor account, a final report shall be submitted by the Vendor within thirty (30) days from conclusion of the MOA. Vendor's failure to timely file a report(s) required by KCLMB may result in the withholding of funding and/or reimbursement.

SECTION VI. CONFIDENTIALITY

The information and records related to the services performed under this MOA shall be confidential and shall not be disclosed by the Vendor without the express written consent of the program participants or, if a minor, the minor's parents or guardian, except where the information and records are being examined in conjunction with the administration of the program and/or services provided for under this MOA; or as may be required under State or federal law.

SECTION VIII. MISCELLANEOUS

A. Governing Law. This MOA shall be governed, construed, and interpreted by, through, and under the Laws of the State of Maryland.

A. Non-Waiver. No indulgence, waiver, election, or non-election by KCLMB under this MOA shall affect the Vendor's duties and responsibilities hereunder.

[SIGNATURES ON NEXT PAGE]

IN WITNESS THEREOF, the above parties affix hereto their signatures on the day and year first above written. Signing this MOA indicates that each person has read the above terms and agrees to adhere to these terms. Any amendment made to this MOA requires the authorized signatures of both KCLMB and Vendor representatives.

Witness our hand and seals:

KENT COUNTY COMMISSIONERS

_____ _____
Name: Date
Title: President, Kent County Commissioners

QUEEN ANNE'S COUNTY DEPARTMENT OF HEALTH

_____ _____
Name: Date
Title:

_____
FEIN/Employer ID

EXHIBIT A: Program Summary

The vendor, Queen Anne's County Department of Health, in partnership with the Kent County Health Department, is contracted by Kent County Local Management Board (KCLMB) to implement, operate, and gather evaluation data on the Healthy Families Mid-Shore Program. Healthy Families Mid-Shore is an evidence-based, nationally accredited home visiting program that provides high-quality early intervention and prevention services to first time parents.

The Family Support Worker (FSW) utilizes the evidenced based curriculum, "Growing Great Kids" as their main tool in planning visits and presenting information to parents. During the visits, families have access to information about child development, parent-child activities designed to promote bonding and attachment, and referrals to needed community resources.

First-time families receive visits on a weekly basis, typically for the first year. The intensity of visits decreases over time as new parents expand their support system, achieve goals identified on their individual support plans and exhibit positive relationships with their child.

Specific goals for the FY24 program year include reducing childhood hunger and fostering economic stability.

The program will utilize the funds awarded under this contract as specified in the budget attached hereto as Exhibit B.

The program will collect evaluation data through evaluation tools developed in cooperation with the **KCLMB** and report on a quarterly basis as specified in Exhibit C.

Duration of Program Services
The services described will be carried out during the period July 1, 2023, to June 30, 2024. Vendor will notify the KCLMB if services are not active for 14 business days or more during this period.

Contact Information
When the present MOA is signed by the vendor and returned to KCLMB, the vendor will also provide a completed Exhibit D which specifies vendor contact information for questions pertaining to this agreement. The vendor will inform KCLMB within 14 business days if the vendor contact or other information provided in Exhibit D changes.

Reporting Requirements:
All narrative and data reports are due quarterly unless otherwise indicated. The quarterly reporting periods are: July 1-September 30; October 1-December 31; January 1- March 31; April 1- June 30. All narrative and data reports are due the 10th business day of the month following the end of the quarter **(October 13th, January 15th, April 12th and July 16, 2024.** Reports may be submitted prior to these dates. Reimbursements will be processed once all of the reporting elements for that quarter have been received, unless otherwise indicated. Please send electronic copies of the reports, signed to nwilson@kentgov.org

Exhibit B – Expenditure Report

i. Summary of Monthly Expenditures (Exhibit B) signed, accompanied by a detailed general ledger report, electronic copies only (due monthly to KCLMB).

ii. A copy of receipts charged to this agreement or a detailed report on each line item must be kept as backup to support the Exhibit B summary expenditure report. Receipts must be organized by budget line item and must tie to the Exhibit B budget line-item totals. KCLMB will review these files including supporting documentation during site visits.

iii. A copy of signed time sheets or time management software charged to this agreement must be kept as backup to support the Exhibit B summary expenditure report. KCLMB will review these files including supporting documentation during site visits. A statement of employee hourly rate rates and the benefits rate will be verified as a separate document.

iv. Back up documentation will be submitted as requested by KCLMB and will otherwise be kept on site by the Vendor.

1. Exhibit C-1, Narrative Report. Please complete Exhibit C-1 in a Microsoft Word document each quarter.

2. Exhibit C-2, Data. Also due quarterly. Please see attached spreadsheet and directions detailing the information to be reported in excel worksheet provided.

Additional Contract Requirements:

1. Vendors must operate this program within a culturally competent environment. Broadly speaking, cultural competence is an environment in which participants feel welcomed and respected, in which they feel their ideas are welcomed and they can be successful regardless of their race, gender, age, socio-economic and education levels, or location of their home. Please see https://www.samhsa.gov/capt/applying-strategic-prevention/cultural-competence for more information about cultural competency. Further training and engagement with racial equity and racial justice models is highly encouraged.

3. ***Satisfaction Surveys***. A client satisfaction survey is required when participants exit the program, which may or may not be program completion. Recognizing that it may be difficult to obtain this survey from individuals exiting prior to program completion, the vendor must establish procedures to ensure that all program participants have the opportunity to complete this survey, whether or not they complete the program. Procedures to distribute and collect the survey must be described in the quarterly narrative reports.

4. KCLMB reserves the right to modify reporting requirements, pending the terms of the final donor agreement.

5. Compliance with reporting requirements. KCLMB reserves the right to withhold final reimbursement from the final contract payment if reports are not received on a timely basis, or if performance measure data is incomplete.

Other Documentation:

- Complete Exhibit E (acknowledgement of Background Check Requirement) and return with the signed MOA.
- Complete and return Background Certification (Exhibit F) within 90 days of signing this MOA.
- Budget Modification Request Form (Exhibit G).
- Exhibit H must be submitted if equipment is purchased for the program. All fixed assets are property of the State of Maryland and must be inventoried and labeled as such.

Monitoring Schedule:

KCLMB will monitor programmatic contract compliance during the fiscal year. Programmatic monitoring may encompass file reviews and/or on-site reviews. A copy of the monitoring tool used by the KCLMB will be provided to the vendor prior to the visit of the Program Monitor. In addition, the KCLMB Fiscal Agent may conduct a fiscal review of documents and/or invoices that support the reimbursement requests for one or more quarters during the funding cycle.

Vendor's Acknowledgement:

_____ _____

Name: Date
Title:

Budget: Community Partnership Agreement **Kent County Local Management Board - Exhibit B**

Vendor: Queen Anne's County Health Department (Healthy Families)

Vendor #: 8171

		Initial	Actual Expenses												TOTAL	
		Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Year to Date	Balance
Expense																
Personnel:	Salary Expenses	$32,923.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$32,923.00
	Fringe	$23,298.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$23,298.00
Operating	Communications	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00
Expenses:	Postage	$20.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$20.00
	Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Office Supplies	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
	Insurance	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00
	Rent/Mortgage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Printing/Duplication	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Information System Repair/Maintenanc	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00
	Vehicle Operating (other than insuranc	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Travel	Business Travel	$382.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$382.00
	Conferences/Conventions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual	Training	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
Services:	Consultant (other than Legal & Account	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Legal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Accounting/Auditing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Equipment:	Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other:	Vehicle purchase and lease	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Program supplies	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
	Professional Dues/Publications/Subscri	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Food	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Total Expense	$57,923.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$57,923.00

Balance of Grant

Fiscal Agent Signature: _____ Date: _____ Month: _____

An original sigature must accompany all requests for funds.

* Please note that financial disbursements will not be processed without the narrative, data reports or other required information found on the Exhibit A or included in the CPA. *

If you expect line items to be over or underspent, please submit a budget modification as soon as possible.

Budget: Maryland State Dept of Education

Kent County Local Management Board - Exhibit B

Vendor: Queen Anne's County Health Department (Healthy Families)

Vendor #: 8171

		Initial	Actual Expenses												TOTAL	
		Budget	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Year to Date	Balance
Expense																
Personnel:	Salary Expenses	$55,729.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$55,729.00
	Fringe	$26,453.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26,453.00
Operating	Communications	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00
Expenses:	Postage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Advertising	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Office Supplies	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$800.00
	Insurance	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
	Rent/Mortgage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Printing/Duplication	$26.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26.00
	Information System Repair/Maintenance	$1,845.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,845.00
	Vehicle Operating (other than insurance)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Travel	Business Travel	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00
	Conferences/Conventions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contractual	Training	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
Services:	Consultant (other than Legal & Accounting/Auditing)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Legal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Accounting/Auditing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Equipment:	Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other:	Vehicle purchase and lease	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Program supplies	$1,200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,200.00
	Professional Dues/Publications/Subscriptions	$1,250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,250.00
	Food	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other (specify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Total Expense	$89,703.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$89,703.00

Balance of Grant

Fiscal Agent Signature: _____ Date: _____ Month: _____

An original sigature must accompany all requests for funds.

* Please note that financial disbursements will not be processed without the narrative, data reports or other required information found on the Exhibit A or included in the CPA. *

If you expect line items to be over or underspent, please submit a budget modification as soon as possible.

EXHIBIT C-1

NARRATIVE

Vendor and Program Name:				**Fiscal Year:**				
Person Completing Report:				**Signature:**				
Reporting Period (mark with an X)		Qtr 1: 7/1-9/30		Qtr 2: 10/1-12/31		Qtr 3: 1/1-3/31		Qtr 4: 4/1-6/30

Please answer the following questions about the program for the quarter reported. Please provide succinct responses to the following questions. Do not cut and paste from prior reports. Responses must clearly reflect activity that occurred only in the reported quarter.

1. **Program Successes: Include program highlights, achievements and activities that occurred during this quarter. Note accomplishments and progress toward performance measures.**

2. **Program Challenges: Include any obstacles to the delivery of program services and your strategy to overcome the obstacle. Note any proposed changes in program design.**

3. **As applicable, please describe the top three needs of the children and families you are serving, and any ideas on resources we could develop to meet those needs (Q2, Q4 only).**

4. **Are there any technical assistance requests? If yes, please describe:**

5. **Case Vignette: Include a short story that highlights the positive impact of the program on children, youth and families assisted by your program.**

6. **As applicable, describe program procedures to obtain pre and post surveys, both from participants who complete the program, as well as from participants who exit the program early.**

EXHIBIT C-1

NARRATIVE

7. **Describe program procedures to provide referrals to community resources to program participants**. (ie: SNAP and other nutrition resources, housing resources behavioral health, Local Care Team, etc.)

8. **(Q2, Q4 only) Please address program sustainability, summarizing planning efforts and resources mobilized to continue the program after 6/30/21.**

9. **(Q2, Q4 only) Describe progress or challenges to incorporating racial equity approaches and practices into the program.**

Exhibit C-2 Performace Measures Data Report

Kent County Local Management Board
Program: Healthy Families Home Visiting

Performance Measure*	For Percentages, provide the Numerator and Denominator (NUM/DEN) to be used	Q1	Q2	HY1	Q3	Q4	HFY 2	Annual	Data Discussion: Definitions, Notes about how Data is collected	Story Behind: Explain trends in data, why are numbers going up or down?
What/How Much We Do:										
• # of families served by Home Visitors (meet minimum # of visits required for program effectiveness)										Half Year 1: Half Year 2:
• # of home visits from the Healthy Families Home Visitor										Half Year 1: Half Year 2:
How Well We Do It:										
#/% of families who report that they are satisfied or very satisfied with the program based on participant survey	NUM: # of families who report that they are satisfied or very satisfied with the program based on their participant survey									Half Year 1: Half Year 2:
	DEN: # of families who completed the participant survey									
#/% of participants that maintain or reach the target range for "Mobilizing Resources" using the Healthy Families Parenting Inventory	NUM: # of participants who maintain or reach the target range for "Mobilizing Resources" using the Healthy Families Parenting Inventory									Half Year 1: Half Year 2:
	DEN: # of participants who have been evaluated with the HFPI during the reporting period									
Is Anyone Better Off?										
· #/% of participants without indicated child abuse/neglect findings while enrolled in the program	NUM: # of participants **without** indicated child abuse/neglect findings while enrolled in the program									Half Year 1: Half Year 2:
	DEN: # of participants served by home visitors (cell A6)									
· #/% of participants who report increase in self-sufficiency	NUM: of family participants who report increase in self-sufficiency									Half Year 1: Half Year 2:
	DEN: # of participants who have received the HFPI during the reporting period									
· #/% of participants who report a reduction in food insecurity	NUM: # of participants who report a reduction in food insecurity								Q: **I feel like I have consistent access to the food my family needs**/ Strongly Agree/Somewhat Agree/Somewhat Disagree/Strongly Disagree Compare last two surveys to guage if there has been improvement.	Half Year 1: Half Year 2:
	DEN: # of surveyed participants who complete the participant survey									

EXHIBIT D

CONTACT INFORMATION SHEET

Please the list the name of the individual who will be the **Program Director** for this grant. This should be the person who is responsible for the overall management, implementation, reporting and designated liaison with the Kent County Local Management Board.

Name	
Position	
Phone	
Email	

Please list the name of the individual who will be the **Program Coordinator**. This should be the front line staff who is implementing the program, assuring that the deliverables within the contract are being met and reporting requirements are captured.

Name	
Position	
Phone	
Email	

Please list the name of the individual who will be the **Fiscal Agent** for the grant. This person will prepare and track the budget, monitor how funds are spent down, produce budget modifications when necessary and provide back-up documentation for expenditures related to the grant.

Name	
Position	
Phone	
Email	

EXHIBIT E

I, _____, understand that criminal background checks are required of any and all staff/volunteers who work directly with children and/or youth *. Compliance with this regulation is mandatory for any program receiving funds from the Kent County Local Management Board.

Compliance means that

- All staff/volunteers have been fingerprinted or a criminal background check has been completed
- A copy of their record is in the possession of their employer, and
- The employer has submitted *the Criminal Background Check Certification Affidavit* (Exhibit F) to the KCLMB certifying that the record(s) has been received and that there are no violations that would suggest any risk to children**.**

We recognize that documentation of the results of criminal background checks takes time. Therefore, in compliance with procedures developed by the Department of Human Resources, KCLMB is willing to allow a 90-day grace period from the date an employees is hired OR the date that the Memorandum of Agreement (MOA) becomes effective (whichever occurs later) prior to requiring certification. HOWEVER, NO PERSON WHO DOES NOT HAVE A COMPLETED BACKGROUND CHECK ON FILE MAY BE ALONE WITH ANY CHILD, YOUTH, OR GROUP OF CHILDREN OR YOUTH**.**

I, _____, understand that NO PERSON WHO DOES NOT HAVE A COMPLETED BACKGROUND CHECK ON FILE MAY BE ALONE WITH ANY CHILD, YOUTH OR GROUP OF CHILDREN OR YOUTH.

I, _____, will submit a *Criminal Background Check Certification Affidavit* for the current staff and each time a new volunteer/employee is added to the program.

Signature/Title

Print Name **Date**

***A copy of the COMAR regulations (Family Law 5-561) that pertains to this requirement is kept on file at the LMB.*

EXHIBIT F

Criminal Background Check Certification Affidavit

Consistent with Section II-D of the signed Memorandum of Agreement (MOA) between _____ and Kent County Local Management Board; as well as Section II, Subsection 30.3.I. of the LMB Manual as adopted by Kent County, all of Contractor's employees and volunteers who work directly with children shall be covered by the provisions of §5-561 of the Family Law Article of the Annotated Code of Maryland requiring criminal background checks. Please sign and verify the following:

1. I am over eighteen (18) years of age and competent to testify in a Court of law.
2. I verify that the following employees and volunteers of this organization who have direct contact with children have a completed criminal background check on file.

Employee/volunteer Name	Date of Application for Background Check	Date Completed Background Check Report Received

_____

Signature **Date**

_____

Print Name **Title**

Exhibit G Modification # _____

Kent County Local Management Board

Program:	Children's Cabinet/CPA Funds			MSDE Funds				Budget Narrative
	Approved Budget	Change + or -	New Children's Cabinet Total	Approved Budget	Change + or -	New MSDEt Total	New Total (Children's Cabinet + MSDE)	For each line item where a change is proposed, enter below a description of the expense and the calculations that show how the expense was derived. No entries are required for shaded lines.
Personnel	**82,182.00**	**0.00**	**82,182.00**	**56,221.00**	**0.00**	**56,221.00**	**138,403.00**	
Salaries	**55,729.00**	0.00	55,729.00	**32,923.00**	0.00	32,923.00	88,652.00	
Fringe Costs	**26,453.00**	0.00	26,453.00	**23,298.00**	0.00	23,298.00	49,751.00	
Operating Expenese	**2,251.00**	**0.00**	**2,251.00**	**920.00**	**0.00**	**920.00**	**3,171.00**	
Communications	**1,000.00**	0.00	1,000.00	**500.00**	0.00	500.00	1,500.00	
Postage	**0.00**	0.00	0.00	**20.00**	0.00	20.00	20.00	
Utilities	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Advertising	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Office Supplies	**800.00**	0.00	800.00	**200.00**	0.00	200.00	1,000.00	
Insurance	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Rent/Mortgage	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Printing/Duplication	**26.00**	0.00	26.00	**0.00**	0.00	0.00	26.00	
Information System Repair/Maintenance	**225.00**	0.00	225.00	**100.00**	0.00	100.00	325.00	
Vehicle Operating (other than Insurance)	**200.00**	0.00	200.00	**100.00**	0.00	100.00	300.00	
Travel	**1,000.00**	**0.00**	**1,000.00**	**382.00**	**0.00**	**382.00**	**1,382.00**	
Business Travel	**1,000.00**	0.00	1,000.00	**382.00**	0.00	382.00	1,382.00	
Conferences/Conventions	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Contractual Services	**200.00**	**0.00**	**200.00**	**200.00**	**0.00**	**200.00**	**400.00**	
Training	**200.00**	0.00	200.00	**200.00**	0.00	200.00	400.00	
Consultant (other than Legal & Accounting/Auditing)	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Legal	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Accounting/Auditing	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Equipment	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
Office Equipment	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Other	**4,070.00**	**0.00**	**4,070.00**	**200.00**	**0.00**	**200.00**	**4,270.00**	
Vehicle purchase and lease	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Program Supplies	**1,200.00**	0.00	1,200.00	**200.00**	0.00	200.00	1,400.00	
Professional Dues/Publications/Subscriptions	**1,250.00**	0.00	1,250.00	**0.00**	0.00	0.00	1,250.00	
Food	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
Other (specify)	**1,620.00**	0.00	1,620.00	**0.00**	0.00	0.00	1,620.00	
Other (specify)	**0.00**	0.00	0.00	**0.00**	0.00	0.00	0.00	
TOTAL Budget	**$89,703**	**$0.00**	**$89,703.00**	**$57,923**	**$0.00**	**$57,923.00**	**$147,626.00**	

Kent County Local Management Board Exhibit H

Fixed Assets Inventory			
Item	Purchase Date	Serial Number	Make and Model

All fixed assets that are purchased (such as computers, furniture, or other equipment with a useful life beyond the period of the contract) are property of the State and are inventoried by KCLMB. The Vendor must submit Exhibit H with the serial number, make and model, and label the item, "property of State of Maryland".

GENERAL TERMS & CONDITIONS OF CONTRACT
BETWEEN COUNTY & CONTRACTOR

1. ACCOUNTING SYSTEM AND AUDIT, ACCURATE INFORMATION

The Contractor certifies that all information the Contractor has provided or will provide to the County is true and correct and can be relied upon by the County in awarding, modifying, making payments, or taking any other action with respect to this contract including resolving claims and disputes. False or misleading information constitutes grounds for the County to terminate this contract for cause and to pursue any other appropriate remedy. The Contractor certifies that the Contractor's accounting system conforms to generally accepted accounting principles, is sufficient to comply with the contract's budgetary and financial obligations, and is sufficiently able to produce reliable financial information.

The County may examine the Contractor's and any first-tier subcontractor's records to determine and verify compliance with the contract and to resolve or decide any claim or dispute arisen under this contract. The Contractor and any first-tier subcontractor must grant the County access to these records at all reasonable times during the contract term and for three (3) years after final payment (or for such longer period as may be required pursuant to any federal, state, or other loan or grant condition). If the contract is supported to any extent with federal or state funds, the appropriate federal or state authorities may also examine these records. The Contractor must include the preceding language of this paragraph in all first-tier subcontracts.

2. AMERICANS WITH DISABILITIES ACT

The Contractor agrees to comply with the nondiscrimination requirements of Titles II and III, and other provisions, of the Americans with Disabilities Act of 1990, Pub. Law 101-336, as amended, currently found at 42 U.S.C., § 12101, et seq.

3. APPLICABLE LAWS

This contract must be construed in accordance with the applicable laws, rules, and regulations of the State of Maryland (without regard to its conflicts of laws principles) and of Kent County. All Kent County laws, rules, and regulations are incorporated by reference into, and made a part of, this contract. In the case of any inconsistency between this contract and such laws, rules, and regulations, the laws, rules, and regulations shall govern. The Contractor must, without additional cost to the County, pay any necessary fees and charges, obtain any necessary licenses and permits, and comply with applicable federal, state and local laws, codes and regulations. For purposes of litigation involving this contract, except for Contract Disputes discussed in paragraph 8 below, exclusive venue and jurisdiction must be in the Maryland State courts located in Kent County, Maryland.

4. ASSIGNMENTS AND SUBCONTRACTS

The Contractor may not assign or transfer this contract, any interest herein or any claim hereunder, except as expressly authorized in writing by County's County Administrator, or as otherwise specifically provided for in the contract. Unless performance is separately and expressly waived in writing by the County Administrator, an assignment does not release the Contractor from responsibility for performance of this contract. Unless otherwise provided in the contract, the Contractor may not contract with any other party for

furnishing any of the materials or services herein contracted for without the written approval of the County Administrator.

5. CHANGES

The County Administrator may unilaterally change the work, materials and services to be performed, in accordance with County law, rule, or regulation. The change must be in writing and within the general scope of the contract. The contract will be modified to reflect any time or money adjustment the Contractor is entitled to receive. Any claim concerning an adjustment in time or money due to a change must be given in writing to the County Administrator, or the designated Contract Administrator, within thirty (30) days from the date that the change was ordered, or the claim will be waived. Any failure to agree upon a time or money adjustment must be resolved under the "Disputes" clause (Section 8) of this contract. The Contractor must proceed with the prosecution of the work as changed, even if there is an unresolved claim. No charge for any extra work, time or material will be allowed, except as provided in this section.

6. CONTRACT ADMINISTRATION

A. The Contract Administrator, subject to paragraph B below, is the Department Representative designated by the County Administrator. The Contract Administrator is authorized to:

1) Serve as liaison between the County and Contractor;
2) Give direction to the Contractor to ensure satisfactory and complete performance;
3) Monitor and inspect the Contractor's performance to ensure acceptable timeliness and quality of service;
4) Serve as records custodian for this contract;
5) Accept or reject the Contractor's performance or service;
6) Furnish timely written notice of the Contractor's performance failures, if applicable, to the County Administrator;
7) Prepare required documents and reports;
8) Approve or reject invoices for payment;
9) Recommend contract modifications or terminations to the County Administrator; and
10) Issue Notice to Proceed.

B. The Contract Administrator is NOT authorized to make determinations (as opposed to recommendations) that alter, modify, terminate, or cancel the contract, effect a procurement, interpret ambiguities in contract language, or waive the County's contractual rights.

7. COST & PRICING DATA

The Contractor guarantees that any cost and/or pricing data provided to the County will be accurate and complete. The Contractor grants the County access to all books, records, documents, and other supporting data in order to permit adequate evaluation of the Contractor's proposed price(s). The Contractor also agrees that the price to the County, including profit or fee, may, at the option of the County, be reduced to the extent that the price was based on inaccurate, incomplete, or non-current data supplied by the Contractor.

8. DISPUTES DURING CONTRACT PERFORMANCE

Any dispute by Contractor arising during the performance of the contract, which dispute is not disposed of by mutual agreement, must be decided as provided hereunder. Pending final resolution of a dispute, the Contractor must proceed diligently with contract performance. Subject to the discretion of the County Administrator, the head of the County department, office, or agency ("Department Head") of the Contract Administrator is the designee of the County Administrator, for the purpose of dispute resolution. If the Contract Administrator is the Department Head, then the dispute shall be managed by the County Administrator. The Department Head may, with the Contractor's consent, delegate this responsibility to another person (other than the Contract Administrator). The Contractor waives any dispute or claim not made in writing and received by the Department Head within thirty (30) days of the occurrence giving rise to the dispute or claim. A dispute must be in writing, for specific relief, and any requested relief must be fully supported by affidavit and all relevant calculations, including cost and pricing information, records, and other information. The Contractor may, at the County's option, be made a party to any related dispute involving another Contractor.

9. DOCUMENTS, MATERIALS AND DATA

All documents, materials or data developed as a result of this contract are the County's property, unless specifically provided for in the contract. The County has the right to use and reproduce any documents, materials, and data, including confidential information, used in the performance of, or developed as a result of, this contract. The County may use this information for its own purposes, including reporting to state and federal agencies. The Contractor warrants that it has title to or right of use of all documents, materials or data used or developed in connection with this contract. The Contractor must keep confidential all documents, materials, and data prepared or developed by the Contractor or supplied by the County.

10. DURATION OF OBLIGATION

The Contractor agrees that all of the Contractor's obligations and warranties which, directly or indirectly, are intended by their nature or by implication to survive performance of the contract shall so survive the completion of performance, termination for cause, or the termination for convenience of the contract.

11. ENTIRE AGREEMENT

There are no promises, terms, conditions, or obligations other than those contained within the contract, including any terms, conditions, documents or exhibits thereto, and in these General Terms and Conditions. This contract supersedes all communications, representations, or agreements, either verbal or written, between the parties hereto, with the exception of express warranties given to induce the County to enter into the contract.

12. ETHICS REQUIREMENTS/ POLITICAL CONTRIBUTIONS

The Contractor must comply with the ethics provisions contained in Chapter 29 – Ethics of the Code of Public Local Laws of Kent County.

13. GUARANTEE

A. Contractor guarantees for one (1) year from acceptance, or for such other period of time as may have been expressly stated in the contract or the County's written solicitation, all goods, services, and construction offered, including those used in the course of providing the goods, services, and/or construction. This includes a guarantee that all products offered (or used in the installation of those

products) carry a guarantee against any and all defects for such period. The Contractor must correct any and all defects in material and/or workmanship which may appear during the guarantee period, or any defects that occur within one (1) year of acceptance even if discovered more than one (1) year after acceptance, by repairing (or replacing with new items or new materials, if necessary) any such defect at no cost to the County and to the County's satisfaction;

B. Should a manufacturer's or service provider's warranty or guarantee exceed the requirements stated above, that guarantee or warranty will be the primary one used in the case of defect. Copies of manufacturer's or service provider's warranties must be provided upon request;

C. All warranties and guarantees must be in effect from the date of acceptance by the County of the goods or services;

D. The Contractor guarantees that all work shall be accomplished in a workmanlike manner, and the Contractor must observe and comply with all federal, state, County and local laws, ordinances, and regulations in providing the goods and performing the services listed;

E. Goods and materials provided under this contract must be of first quality, latest model, and of current manufacture, and must not be of such age or so deteriorated as to impair their usefulness or safety. Items that are used, rebuilt, or demonstrator models are unacceptable, unless specifically requested by the County in the contract documents; and

F. All goods shall be merchantable and fit for the particular purpose, ordered or purchased, and as the Contractor so represents and warrants.

14. HAZARDOUS AND TOXIC SUBSTANCES

Manufacturers and distributors are required by federal "Hazard Communication" provisions of 29 CFR 1910.1200, and the Maryland "Access to Information About Hazardous and Toxic Substances" Law, to label each hazardous material or chemical container, and to provide Material Safety Data Sheets to the purchaser. The Contractor must comply with these laws and must provide the County with copies of all relevant documents, including Material Safety Data Sheets, prior to performance of services or contemporaneous with delivery of goods.

15. IMMIGRATION REFORM AND CONTROL ACT

The Contractor warrants that both the Contractor and any subcontractor do not and shall not hire, recruit, or refer for a fee, for employment under this contract or any subcontract, an alien while knowing the alien is an unauthorized alien, or any individual without complying with the requirements of the federal Immigration and Nationality laws, including but not limited to any verification and record keeping requirements. The Contractor further assures the County that, in accordance with those laws, it does not and will not discriminate against an individual with respect to hiring, or recruitment or referral for a fee, of the individual for employment or the discharging of the individual from employment because of such individual's national origin or, in the case of a citizen or intending citizen, because of such individual's citizenship status.

16. PROVISIONS

Notwithstanding any provisions to the contrary within any contract terms or conditions supplied by the Contractor, the County's General Terms and Conditions supersede the Contractor's terms and conditions in the event of any inconsistency, unless specifically waived or amended by the County.

In the case of any conflicts or ambiguities determined among the contract documents, such matters shall be resolved in favor of the following priorities:

A. Any term or condition specifically provided for within a signed agreement or exhibit to a contract, other than terms and conditions provided by the Contractor;

B. Terms and Conditions specified by the County in any Request For Proposal, Request For Qualifications, Invitation For Bid, or any other solicitation document, specifying with particularity the County's General Terms and Conditions; and

C. These General Terms and Conditions.

The lack of a specific provision in any of the documents referred to in items 16.A. and 16.B. above shall not operate to create an ambiguity with these General Terms and Conditions.

17. INDEMNIFICATION

The Contractor is responsible for any loss, personal injury, death and any other damage (including incidental and consequential) that may be done or suffered by reason of the Contractor's negligence or failure to perform any contractual obligations. The Contractor must indemnify and save the County harmless from any loss, cost, damage, and other expenses, including attorney's fees and litigation expenses, suffered or incurred due to the Contractor's negligence or failure to perform any of its contractual obligations. If requested by the County, the Contractor must defend the County in any action or suit brought against the County arising out of the Contractor's negligence, errors, acts or omissions under this contract. The negligence of any agent, subcontractor or employee of the Contractor is deemed to be the negligence of the Contractor. For the purposes of this paragraph, County includes its elected officials, employees, agents, boards, and agencies. Any incidental and consequential damages shall be limited to the amount of insurance required by the contractor hereunder.

18. INDEPENDENT CONTRACTOR

If the Contractor is an independent contractor, the Contractor and the Contractor's employees or agents are not agents or employees of the County. Neither these General Terms and Conditions nor the contract are intended to create any partnership, joint venture, agency or other relationship between the County and the Contractor.

19. INFRINGEMENT

The Contractor represents and warrants that there is no copyright or patent infringement with respect to any goods or materials furnished pursuant to the contract. The Contractor shall indemnify and hold harmless the County with respect to cost, expense, damages, and liability arising from or on account of any claim for infringement.

20. INSPECTIONS

The County has the right to monitor, inspect and evaluate or test all supplies, goods, or services called for by the contract at all reasonable places (including the Contractor's place of business) and times (including the period of preparation or manufacture).

21. INSURANCE

Prior to execution of the contract, the Contractor must obtain, at its own cost and expense, and must keep in force and effect during the term of this contract (including all extensions) the insurance specified in the

contract. This must include any applicable table or attachment with an insurance company licensed or qualified to do business in the State of Maryland and with an A. M. Best rating of not less than A-. The Contractor must submit a certificate of insurance prior to award of this contract and prior to any contract modification extending the term of the contract, as evidence of compliance with this provision. The County must be named as an additional insured on all liability policies. Forty-five (45) days written notice to the County of cancellation or material change in any of the policies is required. In no event may the insurance coverage be less than that shown on the applicable table, attachment, or contract provision for required insurance. Subject to applicable law, the County Administrator may waive or modify the requirements of this section 21 in whole or in part.

22. NON-CONVICTION OF BRIBERY

The Contractor hereby declares and affirms that, to its best knowledge, none of its officers, directors, members, partners, or employees directly involved in obtaining contracts has been convicted of bribery, attempted bribery, or conspiracy to bribe under the laws of any state or the federal government.

23. NONDISCRIMINATION IN EMPLOYMENT

The Contractor shall not discriminate in employment, or in the treatment of employees, or discriminate in any manner on the basis of race, color, gender, age, religion, creed, national origin, ancestry, marital status, disability, political affiliation, or lawful sexual orientation and shall follow and obey all applicable State, Federal, and County laws and regulations regarding employment discrimination. The Contractor must bind its subcontractors to the provisions of this section.

24. PAYMENTS

This contract is subject to a non-appropriations clause as provided herein. No payment may be made or is due under this contract unless funds for the payment have been appropriated and encumbered by the County. Under no circumstances will the County pay the Contractor for legal fees. The Contractor must not proceed to perform any work or provide goods, services, or construction prior to receiving written confirmation that the County has appropriated and encumbered funds for the work. If the Contractor fails to obtain this verification from the County prior to performing work, the County has no obligation to pay the Contractor for the work.

If this contract provides for an additional contract term, or for work in any period beyond the end of the County's fiscal year in which the contract is executed, continuation of this contract beyond the end of that fiscal year is contingent upon the subsequent appropriation of funds and encumbrance of those appropriated funds for payments under this contract. If funds are not appropriated and encumbered to support continued performance in a subsequent fiscal period, this contract terminates without further notice from, or cost to, the County. The Contractor acknowledges that the County Commissioners have no obligation to appropriate funds for this contract in subsequent fiscal years. Furthermore, the County has no obligation to encumber funds to this contract in subsequent fiscal years. Accordingly, for each subsequent contract term, the Contractor must take appropriate action to verify that such funds have been appropriated and encumbered. See Annotated Code of Maryland, Article 31, section 3.

25. PERSONAL PROPERTY

All furniture, office equipment, operator equipment, vehicles and other similar types of personal property specified in the contract and purchased with funds provided under the contract become the property of the County upon the termination or expiration of this contract, unless expressly stated otherwise.

26. TERMINATION FOR CAUSE

The County may terminate the contract in whole or in part, and from time to time, whenever the County determines that the Contractor is:

A. Defaulting in performance or is not complying with any provision of this contract;

B. Failing to make satisfactory progress in the prosecution of the contract; or

C. Endangering the performance of this contract.

Prior to a termination for cause, the County will send the Contractor written notice specifying the cause. The notice will give the Contractor ten (10) days from the date the notice is issued to cure the default or make progress satisfactory to the County in curing the default, unless a different time is given in the notice. If the County determines that default contributes to the curtailment of an essential service or poses an immediate threat to life, health, or property, the County may terminate the contract immediately upon issuing oral or written notice to the Contractor without any prior notice or opportunity to cure. In addition to any other remedies provided by law or the contract, the Contractor must compensate the County for additional costs incurred by the County to obtain substitute performance. A termination for cause shall be considered a termination for convenience as of the date the Contractor was advised of the termination for cause, if there was, in fact, no cause.

27. TERMINATION FOR CONVENIENCE

This contract may be terminated by the County, in whole or in part, upon written notice to the Contractor, when the County determines termination to be in the County's best interest. The termination is effective ten (10) days after the notice is issued, unless a different time is given in the notice. The County is liable only for payment for acceptable performance prior to the effective date of the termination, and for costs reasonably incurred as of the date of termination, including costs or items acquired by such costs that cannot be economically retained by the Contractor for other or future use of the Contractor.

28. TIME

Time is of the essence in the performance by Contractor of the contract and of all ancillary matters arising therefrom.

29. TITLE

All goods delivered or provided to the County or otherwise pursuant to the contract, and the title thereto, shall be free of any security interest, lien, contract restriction, or other form of encumbrance. Title shall pass to the County at the place of delivery to the County, subject to the County's right to inspect and accept or reject the goods.

30. WORK UNDER THE CONTRACT

Work may not commence under this contract until all conditions for commencement are met, including execution of the contract by both parties, compliance with insurance requirements, and issuance of any required Notice to Proceed.

Jamie Williams, Director, Economic and Tourism Development
1/23/2024
County Commissioners Meeting

Item Summary:
Economic and Tourism Development Commission Appointment Recommendation

ATTACHMENTS:
Description

Herbert Dennis, Warden, Kent County Detention Center
1/23/2024
County Commissioners Meeting

Item Summary:
Incarcerated Person Programs

Herbert Dennis, Warden, Kent County Detention Center
1/23/2024
County Commissioners Meeting

Item Summary:
Employee Meals

Jim Miller, Director, Human Resources
1/23/2024
County Commissioners Meeting

Item Summary:
Staffing Request For Detention Center

Jim Miller, Director, Human Resources
1/23/2024
County Commissioners Meeting

Item Summary:
The Maryland Time to Care Act Collaborative

ATTACHMENTS:

Description

01.23.24 Maryland Time to Care Act Public Sector Collaborative Participation Letter, Maryland Association of Board of Education, Maryland Association of Counties, Maryland Municipal League

01.23.24 Maryland Time to Care Act Public Sector Collaborative Consultant Confidentiality Agreement, By and Between Bolton Partners, Inc. dba Bolton, and County Commissioners of Kent County

MABE

MARYLAND Association of COUNTIES

THE MARYLAND MUNICIPAL LEAGUE
The Association of Cities and Towns

On behalf of the Maryland Association of Boards of Education (MABE), the Maryland Association of Counties (MACo) and the Maryland Municipal League (MML), we are delighted your organization has elected to participate in the Maryland Time to Care Act Public Sector Collaborative (the Collaborative). Through this initiative, you will be collaborating with counties, school systems, towns, cities, libraries, community colleges and other governmental agencies from around the state to enable your organization to meet the requirements of the Maryland Time to Care Act (TCA) in a cost-effective manner.

BACKGROUND

Beginning January 1, 2026, all organizations employing at least one person in Maryland must offer workers up to 12 weeks of job-protected paid leave to care for themselves or certain family members when specific criteria are met. Any individual who has worked at least 680 hours over the 12-month period immediately preceding the date on which leave is to begin will be eligible to receive the benefit. The mandated benefit will be 90% of applicable wages up to 65% of Maryland's Average Weekly Wage (AWW), plus 50% of wages over 65% of AWW, to a maximum of $1,000 per week.

The new law allows employers to provide the mandated benefit via one of the following options:

1) Participation in the default State of Maryland TCA Plan
2) Self-administering the TCA benefit
3) Selecting a private insurance carrier to administer the TCA benefit

Employers can require employees to pay up to 50% of the premium costs for providing the TCA benefit. For organizations who participate in the State Plan (option 1 above), the State will begin collecting employer and employee premium costs in October 2024. To avoid paying premiums beginning in October 2024, employers will need to petition the Maryland Department of Labor (DOL) to opt out of the State Plan by electing to pursue option 2 or 3 above.

NEXT STEPS

Through the Maryland Time to Care Act Public Sector Collaborative, you will be participating in state-wide procurement process with other government agencies to identify the most cost-effective, technically qualified insurance carrier to administer the program (option 3 above). A key objective of the Collaborative is to identify the premium rate from the most qualified private insurance carrier before participating employers need to petition DOL to opt out of the State Plan.

Bolton, a Maryland-based employee benefits and actuarial consulting firm, is supporting the Collaborative in the procurement process. In the coming days, you will receive an e-mail from Bolton requesting census data to be included in the Request for Proposal (RFP). If you have questions regarding this data request, or the RFP process, feel from to contact Bolton at 667-888-9946 or TCA-Collaborative@BoltonUSA.com.

As a reminder, the membership fee for participating in the Collaborative is based on based on your total number of employees. Once you have submitted the census to Bolton, MABE will submit an invoice to you based on that employee count.

For ongoing questions and the latest updates regarding TCA, we encourage you to join the Time to Care Act Peer Group within the MABE Risk Resource Collaborative Community (https://rrc.maberisk.org/). Here you can engage in discussions, pose and answer questions, and share crucial information in a secure environment. Please look for an additional email from the MABE RRC website containing your credentials to join this group.

We appreciate your interest in collaborating with other governmental organizations as we work together to ensure cost-effective compliance with the requirements of the new law.

Milton Nagel
Executive Director
MABE

Michael Sanderson
Executive Director
MACo

Theresa Kuhns
Chief Executive Officer
MML

MARYLAND TIME TO CARE ACT
PUBLIC SECTOR COLLABORATIVE
CONSULTANT CONFIDENTIALITY AGREEMENT

This Confidentiality Agreement (the "Agreement") is effective on the latest date and year set forth on the signature page hereof (the "Effective Date"), by and between Bolton Partners, Inc. d/b/a Bolton ("Consultant") and _____ ("Employer").

RECITALS

WHEREAS, Consultant is in the business of, among other things, assisting employers with purchasing health benefit plans, including Maryland Time to Care Act ("TCA") benefit plans;

WHEREAS, Employer has been engaged to assist one or more employer groups (the "Companies") as part of a Maryland Time to Care Act Public Sector Collaborative ("TCA Collaborative") in obtaining bids from insurance carriers for TCA benefit plans;

WHEREAS, the TCA Collaborative has issued a request for proposals ("RFP") for insurance carriers to submit proposals to provide TCA benefit plans to employer members of the TCA Collaborative; and

WHEREAS, to appropriately and accurately respond to the RFP, the carriers require certain confidential and proprietary census information about the employees of the Employer;

WHEREAS, Employer desires to release such Confidential Information in accordance with applicable federal and state laws and regulations upon the Consultant's request; and

WHEREAS, Consultant and Employer wish to enter into this Agreement to assure that the confidentiality of such Confidential Information is maintained and that all the parties comply with all applicable federal and state laws and regulations with respect to safeguarding the confidentiality of the Confidential Information.

NOW, THEREFORE, in consideration of the following, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Definitions. The parties agree that the following terms, when used in this Agreement, shall have the following meanings:

a. "Census Information" shall include the following deidentified information for the Employer's employees: (i) gender, (ii) date of birth, (iii) job description, (iv) salary, (v) zip code (home and work).

b. "Confidential Information" shall include, without limitation, all census information for employees of the Employer.

c. "Representatives" shall include the directors, managers, officers, employees, agents,

partners, equity holders or advisors (including, without limitation, attorneys, accountants, consultants, bankers and financial advisors) of the Consultant.

2. Permitted Uses, Confidentiality and Nondisclosure.

a. At the direction of the TCA Collaborative, Consultant may disclose to insurance carriers who are responding to the RFP such Confidential Information as is reasonably and minimally required for the insurance carrier to respond to the RFP.
b. Consultant shall, and shall cause its Representatives to, use the Confidential Information solely for the purpose of administering the RFP for the TCA Collaborative.
c. Consultant agrees that it shall, and shall cause its Representatives to, keep confidential all Confidential Information received from Employer.
d. Consultant shall not disclose Confidential Information to any third party or for any purpose or in any manner whatsoever, except as specifically contemplated in this Agreement.
e. The Confidential Information shall at all times remain the property of the Employer.

3. Safeguards. Consultant agrees that it will use commercially reasonable efforts to protect the secrecy of, and avoid detection or indirect disclosure or use of the Confidential information which shall include at least the following security and confidentiality procedures:

a. Limit authorized access to Confidential Information to Representatives having a "need to know" that information.
b. Identify an individual or individuals who have responsibility for maintaining security procedures for Confidential Information.
c. Bind all Consultant Representatives to confidentiality standards at least as stringent as those established in this Agreement.

4. Compliance With Law. Consultant agrees to comply with all applicable federal and state laws and regulations, and any other applicable state or federal security or privacy laws in effect from time to time.

5. Indemnification. Consultant acknowledges that an unauthorized use or disclosure of Confidential Information could be regarded as a violation of state and/or federal law and shall therefore indemnify and hold Employer harmless from any and all losses, liability, damages, expenses, costs, or other obligations (including reasonable attorneys' fees) that may be imposed upon, incurred by or brought against Employer as a result of Consultant's failure to keep such Confidential Information confidential, or for the violation of any federal or state act relating to the confidentiality of such information.

6. Term and Remedies.

a. *Term*. This Agreement shall be effective as of the Effective Date and shall continue until either party provides the other party sixty (60) days' notice of its intent to terminate the Agreement

or until the Agreement is otherwise terminated in accordance with the provisions of Section 6(b). The obligations in this Agreement to keep confidential the Confidential Information shall survive any termination.

b. *Remedies*. If Employer determines that Consultant has breached or violated a material term of this Agreement, Employer may, at its option, either (i) terminate this Agreement immediately or (ii) take any reasonable steps that Employer, in its sole discretion, shall deem necessary to cure such breach or end such violation. Consultant acknowledges that in the event of an improper use or disclosure of Confidential Information under this Agreement, Employer shall have suffered irreparable harm and, as a consequence, Employer may immediately pursue all available remedies, at law or in equity, and shall not be required to separately demonstrate irreparable harm in seeking injunctive relief.

7. Return or Destruction of Records. Upon termination of this Agreement for any reason, Consultant shall, within five business days of the date of termination, return to Employer or destroy all Confidential Information received or created by Consultant on behalf of the Employer that Consultant still maintains in any form, and shall retain no copies of such Confidential Information except that Consultant may retain one (1) electronic copy of the Confidential Information if required in connection with its document retention policies, and any such information retained must kept confidential by the Consultant and used solely for archival purposes. The Consultant shall provide to the Employer a certificate of compliance with the previous sentence signed by an executive officer of the Consultant. Notwithstanding the return or destruction of the Confidential Information, the Consultant and its Representatives will continue to be bound by such Consultant's obligations hereunder with respect to such Confidential Information. The covenants of the Parties in this Agreement shall survive any termination of discussions between the Parties with respect to the RFP or the TCA Collaborative.

8. Miscellaneous Terms.

a. *Governing Law*. This Agreement shall be construed and the obligations, rights and remedies of the parties hereunder shall be determined in accordance with the laws of the State of Maryland.

b. *Assignment*. This Agreement shall bind and inure to the benefit of and be enforceable by the parties hereto and the respective successors and assigns of the parties hereto. This Agreement cannot be assigned, pledged or hypothecated by any party hereto to a third party without the prior written consent of all parties to this Agreement.

c. *Amendment.* This Agreement may only be amended by the mutual written consent of the parties; provided, however, that amendment of this Agreement may be required to ensure that the parties comply with changes in state and federal laws and regulations relating to the privacy, security, and confidentiality of certain information. Employer may terminate this Agreement upon at least thirty (30) days written notice in the event that Consultant does not promptly enter into an amendment that Employer, in its sole discretion, deems sufficient to ensure that Employer will be able to comply with such laws and regulations.



d. *No Third Party Beneficiaries.* Nothing express or implied in this Agreement is intended or shall be deemed to confer upon any person, other than the parties hereto and their respective successors and assigns, any rights, obligations, remedies or liabilities.

e. *Consent and Waiver*. The failure of any party to insist upon strict performance of a covenant hereunder or of any obligation hereunder, irrespective of the length of time for which such failure continues, shall not be a waiver of such party's right to demand strict compliance in the future. No consent or waiver, express or implied, to or of any breach or default in the performance of any obligation hereunder, shall constitute a consent or waiver to or of any other breach or default in the performance of the same or any other obligation hereunder. No term or provision of the Agreement may be waived unless such waiver is in writing and signed by the party against whom such waiver is sought to be enforced.

f. *Entire Understanding*. This Agreement constitutes the entire understanding between the parties hereto with respect to the transactions contemplated herein and this Agreement shall not be modified except in writing executed by all parties hereto.

g. *Survival*. The rights and obligations of the parties set forth herein in Sections 2, 5 and 6(b) shall survive the termination of this Agreement and shall continue in full force and effect.

h. *Severability*. Any part, provision, representation or warranty of this Agreement which is prohibited or which is held to be void or unenforceable shall be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof.

i. *Headings*. The captions contained in this agreement are inserted as a matter of convenience and in no way define, limit or extend the scope or intent of any provisions hereof.

j. *Counterparts*. This Agreement may be executed simultaneously in one or more counterparts. Each counterpart shall be deemed to be an original, and all such counterparts shall constitute one and the same instrument.



IN WITNESS WHEREOF, the parties have duly executed this Agreement.

EMPLOYER

By:_____
Name:_____
Title:_____
Date:_____

CONSULTANT

By:_____
Name: _____
Title:_____
Date:_____

Jim Miller, Director, Human Resources
1/23/2024
County Commissioners Meeting

Item Summary:
Senior Staff Employment Contracts

ATTACHMENTS:
Description

Jim Miller, Director, Human Resources
1/23/2024
County Commissioners Meeting

Item Summary:
Public Works - Roads Division, MEO I Vacancy

ATTACHMENTS:
Description

Kent County Social Services Advisory Board
1/23/2024
County Commissioners Meeting

Item Summary:
Request to Appoint Members

ATTACHMENTS:
Description

Shelley Heller, County Administrator
1/23/2024
County Commissioners Meeting

Item Summary:
Wastewater Treatment Plant Project Letters

ATTACHMENTS:

Description

01.09.24 Wes Moore, Governor and Helene T. Grady, Secretary, Dept. of Budget & Management, Wastewater Treatment Plant (WWTP) Project

01.09.24 Stephen S. Hershey, Senator, Wastewater Treatment Plant (WWTP) Project

01.09.24 Jay A. Jacobs, Delegate, Wastewater Treatment Plant (WWTP) Project

01.09.24 Steven J. Arentz, Delegate, Wastewater Treatment Plant (WWTP) Project

01.09.24 Jefferson L. Ghrist, Delegate, Wastewater Treatment Plant (WWTP) Project

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 9, 2024

The Honorable Wes Moore
Office of the Governor
100 State Circle, Annapolis, MD 21401

The Honorable Helene T. Grady
Department of Budget and Management
45 Calvert St., Annapolis, MD 21401

RE: Wastewater Treatment Plant Project

Dear Governor Moore and Secretary Grady:

I write on behalf of Kent County to bring to your attention a matter of utmost importance that requires your urgent consideration and support. Our community is currently facing dire circumstances that necessitate immediate action, and we are seeking assistance from the state to address the critical upgrade of our wastewater treatment plant (WWTP) project.

Kent County encompasses the Town of Millington, where the existing WWTP is permitted for 105,000 gallons per day (GPD). The urgency of our situation is compounded by the fact that our current WWTP is operating at near capacity, with an average daily flow of 73,000 GPD. Any delay in the upgrade poses a serious risk to the environment, public health, and the overall well-being of our community. The WWTP project is of paramount importance as it directly impacts our ability to provide safe and efficient wastewater treatment services to our residents, ensuring the health and sustainability of our community.

To meet the demands of our expanding service area, the proposed treatment facility is designed for an initial capacity of 350,000 GPD, with a probable ultimate capacity of 600,000 GPD. The design includes provisions for future structures, equipment, and increased delivery and truck traffic. While most unit processes can be expanded modularly, some, like the headworks, may require up-front capital expenditures to ensure future expansion feasibility.

The total estimated cost of the WWTP project in Kent County is $15,800,000. While we have allocated funds for design services in next year's budget, we urgently require financial assistance from the state to cover the remaining cost. Therefore, we are requesting $7.9 million for the fiscal year 2025 to initiate the project and an additional pre-authorization of $7.9 million for the fiscal year 2026. This dual funding approach is essential to ensure a timely and seamless execution of this critical infrastructure project.

Our primary goal in undertaking this project is to significantly enhance our treatment capability, thereby contributing to the improvement of the health of the Chesapeake Bay. As you are aware, the Chesapeake Bay is a vital ecosystem that requires our collective efforts to ensure its well-being, and an upgraded WWTP is a crucial step towards achieving this goal.

Another imperative goal of this project is to eliminate the continuing susceptibility to flooding of the existing wastewater plant. The current vulnerabilities pose a significant risk not only to the operational efficiency of the

plant but also to the surrounding environment. By addressing these vulnerabilities, we aim to create a more resilient and sustainable wastewater treatment infrastructure that can withstand environmental challenges, ensuring uninterrupted service to our community.

In our pursuit of funding, we are actively engaging with various entities, including FEMA, the Army Corps of Engineering, the Maryland Department of the Environment (MDE), and exploring contributions from developers. This collaborative approach reflects our commitment to securing comprehensive support for this critical project and leveraging resources from various avenues.

Furthermore, upgrading the wastewater treatment plant in Millington holds immense economic development potential for Kent County. The improved infrastructure would catalyze commercial development along the 301 corridor and within the Town of Millington. Additionally, it would facilitate residential growth in the Millington area and along the 301 corridor.

Given the strategic location of this section of the 301 corridor as a bypass of Baltimore and Washington, DC from Virginia to Delaware, it presents a prime opportunity for commercial and industrial development. The influx of traffic in this area, coupled with significant growth in neighboring regions, such as Middletown, DE, and Queen Anne's County, underscores the economic viability of our proposed project. The resulting increase in commercial and employment opportunities will benefit both the Town of Millington and Kent County, fostering growth and prosperity.

Importantly, this project will also contribute to an increase in the residential population, thereby expanding our tax base. The growth aligns with regional trends, allowing Kent County to grow in tandem with its neighbors and position itself as a dynamic and thriving community.

The improvement of our wastewater treatment infrastructure is not merely a matter of convenience; it is a fundamental necessity for the health, safety, and prosperity of the residents of Kent County. Your advocacy and support in securing the necessary funding and pre-authorization from the state would be instrumental in addressing our immediate needs and enhancing the long-term sustainability of our community.

Thank you for your prompt attention to this urgent matter. We would appreciate the opportunity to discuss this project further and provide any additional information or clarification you may require.

Sincerely,

Shelley L. Heller
County Administrator
Kent County, Maryland

cc: The County Commissioners of Kent County, Maryland
The Honorable Stephen S. Hershey
The Honorable Jay A. Jacobs
The Honorable Steven J. Arentz
The Honorable Jefferson L. Ghrist

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 9, 2024

The Honorable Stephen S. Hershey
James Senate Office Building, Room 423
11 Bladen Street
Annapolis, MD 21401

RE: Wastewater Treatment Plant Project

Dear Senator Hershey:

I write on behalf of Kent County to bring to your attention a matter of utmost importance that requires your urgent consideration and support. Our community is currently facing dire circumstances that necessitate immediate action, and we are seeking assistance from the state to address the critical upgrade of our wastewater treatment plant (WWTP) project.

Kent County encompasses the Town of Millington, where the existing WWTP is permitted for 105,000 gallons per day (GPD). The urgency of our situation is compounded by the fact that our current WWTP is operating at near capacity, with an average daily flow of 73,000 GPD. Any delay in the upgrade poses a serious risk to the environment, public health, and the overall well-being of our community. The WWTP project is of paramount importance as it directly impacts our ability to provide safe and efficient wastewater treatment services to our residents, ensuring the health and sustainability of our community.

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Thank you for your prompt attention to this urgent matter. We would appreciate the opportunity to discuss this project further and provide any additional information or clarification you may require.

Sincerely,

Shelley L. Heller
County Administrator
Kent County, Maryland

cc: The County Commissioners of Kent County, Maryland
The Honorable Jay A. Jacobs
The Honorable Steven J. Arentz
The Honorable Jefferson L. Ghrist

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 9, 2024

The Honorable Jay A. Jacobs
Lowe House Office Building, Room 309
6 Bladen Street
Annapolis, MD 21401

RE: Wastewater Treatment Plant Project

Dear Delegate Jacobs:

I write on behalf of Kent County to bring to your attention a matter of utmost importance that requires your urgent consideration and support. Our community is currently facing dire circumstances that necessitate immediate action, and we are seeking assistance from the state to address the critical upgrade of our wastewater treatment plant (WWTP) project.

Kent County encompasses the Town of Millington, where the existing WWTP is permitted for 105,000 gallons per day (GPD). The urgency of our situation is compounded by the fact that our current WWTP is operating at near capacity, with an average daily flow of 73,000 GPD. Any delay in the upgrade poses a serious risk to the environment, public health, and the overall well-being of our community. The WWTP project is of paramount importance as it directly impacts our ability to provide safe and efficient wastewater treatment services to our residents, ensuring the health and sustainability of our community.

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Furthermore, upgrading the wastewater treatment plant in Millington holds immense economic development potential for Kent County. The improved infrastructure would catalyze commercial development along the 301 corridor and within the Town of Millington. Additionally, it would facilitate residential growth in the Millington area and along the 301 corridor.

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Importantly, this project will also contribute to an increase in the residential population, thereby expanding our tax base. The growth aligns with regional trends, allowing Kent County to grow in tandem with its neighbors and position itself as a dynamic and thriving community.

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Thank you for your prompt attention to this urgent matter. We would appreciate the opportunity to discuss this project further and provide any additional information or clarification you may require.

Sincerely,

Shelley L. Heller
County Administrator
Kent County, Maryland

cc: The County Commissioners of Kent County, Maryland
The Honorable Stephen S. Hershey
The Honorable Steven J. Arentz
The Honorable Jefferson L. Ghrist

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 9, 2024

The Honorable Steven J. Arentz
Lowe House Office Building, Room 308
6 Bladen Street
Annapolis, MD 21401

RE: Wastewater Treatment Plant Project

Dear Delegate Arentz:

I write on behalf of Kent County to bring to your attention a matter of utmost importance that requires your urgent consideration and support. Our community is currently facing dire circumstances that necessitate immediate action, and we are seeking assistance from the state to address the critical upgrade of our wastewater treatment plant (WWTP) project.

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The improvement of our wastewater treatment infrastructure is not merely a matter of convenience; it is a fundamental necessity for the health, safety, and prosperity of the residents of Kent County. Your advocacy and support in securing the necessary funding and pre-authorization from the state would be instrumental in addressing our immediate needs and enhancing the long-term sustainability of our community.

Thank you for your prompt attention to this urgent matter. We would appreciate the opportunity to discuss this project further and provide any additional information or clarification you may require.

Sincerely,

Shelley L. Heller
County Administrator
Kent County, Maryland

cc: The County Commissioners of Kent County, Maryland
The Honorable Stephen S. Hershey
The Honorable Jay A. Jacobs
The Honorable Jefferson L. Ghrist

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 9, 2024

The Honorable Jefferson L. Ghrist
Lowe House Office Building, Room 430
6 Bladen Street
Annapolis, MD 21401

RE: Wastewater Treatment Plant Project

Dear Delegate Ghrist:

I write on behalf of Kent County to bring to your attention a matter of utmost importance that requires your urgent consideration and support. Our community is currently facing dire circumstances that necessitate immediate action, and we are seeking assistance from the state to address the critical upgrade of our wastewater treatment plant (WWTP) project.

Kent County encompasses the Town of Millington, where the existing WWTP is permitted for 105,000 gallons per day (GPD). The urgency of our situation is compounded by the fact that our current WWTP is operating at near capacity, with an average daily flow of 73,000 GPD. Any delay in the upgrade poses a serious risk to the environment, public health, and the overall well-being of our community. The WWTP project is of paramount importance as it directly impacts our ability to provide safe and efficient wastewater treatment services to our residents, ensuring the health and sustainability of our community.

To meet the demands of our expanding service area, the proposed treatment facility is designed for an initial capacity of 350,000 GPD, with a probable ultimate capacity of 600,000 GPD. The design includes provisions for future structures, equipment, and increased delivery and truck traffic. While most unit processes can be expanded modularly, some, like the headworks, may require up-front capital expenditures to ensure future expansion feasibility.

The total estimated cost of the WWTP project in Kent County is $15,800,000. While we have allocated funds for design services in next year's budget, we urgently require financial assistance from the state to cover the remaining cost. Therefore, we are requesting $7.9 million for the fiscal year 2025 to initiate the project and an additional pre-authorization of $7.9 million for the fiscal year 2026. This dual funding approach is essential to ensure a timely and seamless execution of this critical infrastructure project.

Our primary goal in undertaking this project is to significantly enhance our treatment capability, thereby contributing to the improvement of the health of the Chesapeake Bay. As you are aware, the Chesapeake Bay is a vital ecosystem that requires our collective efforts to ensure its well-being, and an upgraded WWTP is a crucial step towards achieving this goal.

Another imperative goal of this project is to eliminate the continuing susceptibility to flooding of the existing wastewater plant. The current vulnerabilities pose a significant risk not only to the operational efficiency of the plant but also to the surrounding environment. By addressing these vulnerabilities, we aim to create a

more resilient and sustainable wastewater treatment infrastructure that can withstand environmental challenges, ensuring uninterrupted service to our community.

In our pursuit of funding, we are actively engaging with various entities, including FEMA, the Army Corps of Engineering, the Maryland Department of the Environment (MDE), and exploring contributions from developers. This collaborative approach reflects our commitment to securing comprehensive support for this critical project and leveraging resources from various avenues.

Furthermore, upgrading the wastewater treatment plant in Millington holds immense economic development potential for Kent County. The improved infrastructure would catalyze commercial development along the 301 corridor and within the Town of Millington. Additionally, it would facilitate residential growth in the Millington area and along the 301 corridor.

Given the strategic location of this section of the 301 corridor as a bypass of Baltimore and Washington, DC from Virginia to Delaware, it presents a prime opportunity for commercial and industrial development. The influx of traffic in this area, coupled with significant growth in neighboring regions, such as Middletown, DE, and Queen Anne's County, underscores the economic viability of our proposed project. The resulting increase in commercial and employment opportunities will benefit both the Town of Millington and Kent County, fostering growth and prosperity.

Importantly, this project will also contribute to an increase in the residential population, thereby expanding our tax base. The growth aligns with regional trends, allowing Kent County to grow in tandem with its neighbors and position itself as a dynamic and thriving community.

The improvement of our wastewater treatment infrastructure is not merely a matter of convenience; it is a fundamental necessity for the health, safety, and prosperity of the residents of Kent County. Your advocacy and support in securing the necessary funding and pre-authorization from the state would be instrumental in addressing our immediate needs and enhancing the long-term sustainability of our community.

Thank you for your prompt attention to this urgent matter. We would appreciate the opportunity to discuss this project further and provide any additional information or clarification you may require.

Sincerely,

Shelley L. Heller
County Administrator
Kent County, Maryland

cc: The County Commissioners of Kent County, Maryland
The Honorable Stephen S. Hershey
The Honorable Jay A. Jacobs
The Honorable Steven J. Arentz

Shelley Heller, County Administrator
1/23/2024
County Commissioners Meeting

Item Summary:
Support Letters for Senate Bill 0110 and House Bill 0365

ATTACHMENTS:

Description

01.16.24 SUPPORT of Senate Bill 0110 - House Bill 0365 - School Construction- Local Cost-Share- Alterations -Senator Hershey

01.16.24 SUPPORT of Senate Bill 0110 - House Bill 0365 - School Construction- Local Cost-Share- Alterations - District 36

01.16.24 SUPPORT of Senate Bill 0110 - House Bill 0365 - School Construction - Local Cost-Share - Alterations - Senate Guzzone

01.16.24 SUPPORT of House Bill 0365 - Senate Bill 0110 - School Construction - Local Cost-Share - Alterations - Delegate Ben Barnes

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 17, 2024

The Honorable Stephen S. Hershey, Jr.
423 James Senate Office Building
11 Bladen Street
Annapolis, MD 21401

RE: SUPPORT Senate Bill 0110 / House Bill 0365 – School Construction – Local Cost-Share – Alterations

Dear Senator Hershey:

Dear Delegates Jacobs, Arentz, and Ghrist:

On behalf of the County Commissioners of Kent County, Maryland, this letter serves as support for Senate Bill 0110 / House Bill 0365 - School Construction - Local Cost-Share - Alterations. Kent County Government's ability to fund its share of the Kent County Middle School modernization project will critically depend on increased State funding participation. Therefore, our support for the project is conditional upon the level of State funding participation achieved.

Kent County fully supports SB0110 and HB0365 as drafted.

Very truly yours,

Shelley L. Heller
County Administrator

SLH: tlt
cc: The County Commissioners of Kent County
The Honorable Jay A. Jacobs
The Honorable Steven J. Arentz
The Honorable Jefferson L. Ghrist
Dr. Karen M. Couch, Superintendent, Kent County Public Schools

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 17, 2024

The Honorable Jay A. Jacobs
309 Lowe House Office Building
6 Bladen Street
Annapolis, MD 21401-1912

The Honorable Steven J. Arentz
308 Lowe House Office Building
6 Bladen Street
Annapolis, MD 21401-1912

The Honorable Jefferson L. Ghrist
430 Lowe House Office Building
6 Bladen Street
Annapolis, MD 21401-1912

RE: SUPPORT Senate Bill 0110 / House Bill 0365 School Construction – Local Cost-Share-Alterations

Dear Delegates Jacobs, Arentz, and Ghrist:

On behalf of the County Commissioners of Kent County, Maryland, this letter serves as support for Senate Bill 0110 / House Bill 0365 - School Construction - Local Cost-Share - Alterations. Kent County Government's ability to fund its share of the Kent County Middle School modernization project will critically depend on increased State funding participation. Therefore, our support for the project is conditional upon the level of State funding participation achieved.

Kent County fully supports SB0110 and HB0365 as drafted.

Very truly yours,

Shelley L. Heller
County Administrator

cc: The County Commissioners of Kent County
The Honorable Stephen S. Hershey, Jr.
Dr. Karen M. Couch, Superintendent, Kent County Public Schools

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 17, 2024

The Honorable Guy Guzzone
3 West, Miller Senate Office Building
Annapolis, MD 21401

RE: SUPPORT Senate Bill 0110 / House Bill 0365 School Construction – Local Cost-Share-Alterations

Dear Chair Guzzone and Members of the Budget and Taxation Committee:

On behalf of the County Commissioners of Kent County, Maryland, this letter serves as support for Senate Bill 0110 / House Bill 0365 - School Construction - Local Cost-Share - Alterations. Kent County Government's ability to fund its share of the Kent County Middle School modernization project will critically depend on increased State funding participation. Therefore, our support for the project is conditional upon the level of State funding participation achieved.

Kent County fully supports SB0110 and HB0365 as drafted.

Very truly yours,

Shelley L. Heller
County Administrator

SLH: tlt
cc: The County Commissioners of Kent County
The Honorable Stephen S. Hershey, Jr.
The Honorable Jay A. Jacobs
The Honorable Steven J. Arentz
The Honorable Jefferson L. Ghrist
Dr. Karen M. Couch, Superintendent, Kent County Public Schools

The County Commissioners of Kent County
Ronald H. Fithian, President | Albert H. Nickerson, Member | John F. Price, Member
Shelley L. Heller, County Administrator | Thomas N. Yeager, County Attorney

January 17, 2024

The Honorable Ben Barnes
Room 121, House Office Building
Annapolis, MD 21401

RE: SUPPORT House Bill 0365 / Senate Bill 0110 School Construction – Local Cost-Share-Alterations

Dear Chair Barnes and Members of the Appropriations Committee:

On behalf of the County Commissioners of Kent County, Maryland, this letter serves as support for House Bill 0365 / Senate Bill 0110 - School Construction - Local Cost-Share - Alterations. Kent County Government's ability to fund its share of the Kent County Middle School modernization project will critically depend on increased State funding participation. Therefore, our support for the project is conditional upon the level of State funding participation achieved.

Kent County fully supports HB0365 and SB0110 as drafted.

Very truly yours,

Shelley L. Heller
County Administrator

SLH: tlt
cc: The County Commissioners of Kent County
The Honorable Stephen S. Hershey, Jr.
The Honorable Jay A. Jacobs
The Honorable Steven J. Arentz
The Honorable Jefferson L. Ghrist
Dr. Karen M. Couch, Superintendent, Kent County Public Schools

Ashley Albia, Treasury Accountant, Office of Finance
1/23/2024
County Commissioners Meeting

Item Summary:
Expenditure Report for FY2024 State Aid for Police Protection (SAPP) Fund

ATTACHMENTS:
Description

Clay Stamp, County Manager, Talbot County
1/23/2024
County Commissioners Meeting

Item Summary:
Annual Transportation Plan for FY2025 Transportation Services

ATTACHMENTS:

Description

01.10.24 Clay Stamp, County Manager, Talbot County, Maryland

01.23.24 2025 Annual Transportation Plan

RECEIVED
JAN 12 2024
By JLT

TALBOT COUNTY, MARYLAND

COURT HOUSE
11 N. WASHINGTON STREET
EASTON, MARYLAND 21601-3178
PHONE: 410-770-8010
www.talbotcountymd.gov
FAX: 410-770-8007
TTY: 410-822-8735
cbstamp@talbotcountymd.gov

CLAY B. STAMP
County Manager

DATE: January 10, 2024

TO: Operators Providing Transportation Services in Caroline, Kent and Talbot Counties (Public and Private)

FROM: Clay B. Stamp, Talbot County Manager CBS/jm

SUBJECT: Annual Transportation Plan for FY 2025 Transportation Services

Delmarva Community Services, Inc./Delmarva Community Transit is in the process of applying to the State of Maryland Mass Transit Administration and the Federal Transit Administration. This letter is to notify you about Delmarva Community Services' application, our FY25 Annual Transportation Plan (ATP), and to solicit your comments on the proposed Plan.

Delmarva Community Transit is a public transit system that provides transportation services for the residents of Caroline, Kent and Talbot counties, including elderly persons and persons with disabilities, as well as the general public. Delmarva Community Transit is applying for grant funds to continue to operate these public and specialized transportation services. The ATP contains requests for funding assistance from the following programs:

- the Statewide Special Transportation Assistance Program (SSTAP) which provides funds for transportation of elderly persons and persons with disabilities;
- the Section 5311 of the Federal Transit Act which provides funds for general public transit service in rural areas;
- the Americans with Disabilities Act (ADA) program which provides funds for federally required paratransit services for persons with disabilities.

Public hearings on this Plan will be conducted by Delmarva Community Services, Inc., via virtual meeting, on Thursday, February 15, 2024 on behalf of Talbot County from 9:00 a.m. to 10:00 a.m.; on behalf of Caroline County from 10:15 a.m. to 11:15 a.m.; and on behalf of Kent County on from 2:15 p.m. to 3:15 p.m. All interested persons may contact Andrea Waters at 410-221-1910 or email andrea@dcsdct.org for information on joining the virtual meetings. A copy of the Public Hearing Notice is enclosed.

Written comments may also be submitted prior to the public hearings to Andrea Waters, Transportation Grant Specialist, Delmarva Community Transit, 10502 Greensboro Road, Denton, Maryland 21629. Alternate formats of this Plan are available by contacting the Delmarva Community Transit Caroline County Dispatcher at 410-479-3867, the Kent County Dispatcher at 410-778-5187, the Talbot County Dispatcher at 410-822-4155, or the Maryland Relay Service for the hearing and speech impaired at 7-1-1, by no later than Friday, February 2, 2024.

If you should need additional information on our service proposal, please contact Andrea Waters at 410-221-1910.

PUBLIC HEARING NOTICE

On behalf of Talbot, Kent and Caroline counties, Delmarva Community Services, Inc. intends to submit the annual application for grant funds from the State of Maryland Mass Transit Administration and the Federal Transit Administration for continuation of existing transit services in Talbot, Kent and Caroline counties.

The Statewide Specialized Transportation Assistance Program (SSTAP) provides funds for transportation of the elderly and persons with disabilities.

The Federal Section 5311 Public Transportation Program provides funds for the transportation of the general public.

The total FY25 capital budget includes one (1) replacement bus and Preventative Maintenance costs.

The primary goal of the Americans with Disabilities Act (ADA) funding is to provide general purpose transportation for persons with disabilities who are unable to use the fixed-route public transit in Easton due to their disability (Talbot County only).

The Proposed FY25 Annual Transportation Plan is available for review after Wednesday, January 24, 2024, at the Delmarva Community Transit Transportation Office located at 10502 Greensboro Road, Denton, Maryland 21629 between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday; at the Office of the Talbot County Council located at 11 N. Washington Street, Suite 13, Easton, Maryland 21601 between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday; the Office of the Caroline County Commissioners located at 109 Market Street, Room 123, Denton Maryland 21629 between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday; or at the Office of the Kent County Commissioners located at 400 High Street, Chestertown Maryland 21620 between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday.

Public hearings on this Plan will be conducted by Delmarva Community Services, Inc., via virtual meeting, on Thursday, February 15, 2024 on behalf of Talbot County from 9:00 a.m. to 10:00 a.m.; on behalf of Caroline County from 10:15 a.m. to 11:15 a.m.; and on behalf of Kent County from 2:15 p.m. to 3:15 p.m. All interested persons may contact Andrea Waters at 410-221-1910 or email andrea@dcsdct.org for information on joining the virtual meetings. Written comments may also be submitted prior to the public hearings to Andrea Waters, Transportation Grant Specialist, Delmarva Community Transit, 10502 Greensboro Road, Denton, Maryland 21629. Alternate formats of this Plan are available by contacting the Delmarva Community Transit Caroline County Dispatcher at 410-479-3867, the Kent County Dispatcher at 410-778-5187, the Talbot County Dispatcher at 410-822-4155, or the Maryland Relay Service for the hearing and speech impaired at 7-1-1, by no later than Friday, February 2, 2024.

ATP-25
PROGRAM DESCRIPTION
PART I-A

Annual Transportation Plan for Fiscal Year 2025

SECTION 1
PROGRAM DESCRIPTION

This part of your application is critical in justifying requested funding as well as documenting that planning requirements have been completed. Refer to application instructions for more information on what is required under each section.

This document is formatted to be 'tabbed' through. All responses should be placed in the yellow boxes. Copy and Paste where necessary inside the yellow boxes. The boxes will expand with your entries. Please enter ALL information in this file. Be sure to include this file on the disc submitted with your application

Jurisdiction/Program: TALBOT COUNTY

A. CONTACT INFORMATION

Applicant Organization

Legal Name: County Council of Talbot County MD DUNS #: 02-911-0582
Mailing Address: 11 NORTH WASHINGTON STREET CAGE CODE: (SAM #) 4HH03
Street Address: 11 NORTH WASHINGTON STREET (Part of the SAMS System)
City: EASTON State:MD Zipcode:21601-3178
Federal Taxpayer ID: 52-60001028 Website (URL): http://www.talbotcountymd.gov

Application Submitted By - Must be person named on Authorizing Resolution

Name: Santo Grande
Title: President/CEO (DCS, Inc.)
Telephone: 410 221 1900 Fax:410 221 1917
Email: santo@dcsdct.org TTY: _____

Application Contact -Person to whom questions should be directed

Name: ANDREA WATERS
Title: TRANSPORTATION GRANTS SPECIALIST – DCS/DCT
Telephone: 410.221.1910 X 154 Fax:410.221.2925
Email: ANDREA@DCSDCT.ORG TTY:_____

Operator Contact--Public Transportation Programs

Name: SANTO A. GRANDE or ANDREA WATERS (Transportation Grant Specialist)
Title: PRESIDENT/CEO
Organization/Company: DELMARVA COMMUNITY SERVICES, INC.
Mailing Address: P O BOX 637
Street Address: 2450 CAMBRIDGE BELTWAY
City: CAMBRIDGE State:MD Zip code:21613-3679

Telephone: 410-221-1900 Fax:410-221-1917
Email:SANTO@DCSDCT.ORG or ANDREA@DCSDCT.ORG TTY:NONE

Operator Contact--SSTAP/ADA Programs

Name: SANTO A. GRANDE or ANDREA WATERS (Transportation Grant Specialist)
Title: PRESIDENT/CEO
Organization/Company: DELMARVA COMMUNITY SERVICES, INC.
Mailing Address: P O BOX 637
Street Address: 2450 CAMBRIDGE BELTWAY
City: CAMBRIDGE State: MD Zip code: 21613-3679

Telephone: 410-221-1900 Fax: 410-221-1917
Email: SANTO@DCSDCT.ORG or ANDREA@DCSDCT.ORG TTY: NONE

B. OPERATOR/SERVICE DESCRIPTION

1. Service Description

a. Provide a general description of all of the transportation services your organization provides or administers. *Submit one set of public timetables, schedules, brochures, and maps according to the naming protocol illustrated on the Application Checklist.*

Our geographic area consists of Talbot, Kent and Caroline Counties. The levels of service are fixed route in the town of Easton with complementary ADA and deviated fixed route and demand service throughout the remainder of our service area. The Delmarva Community Services One Stop team provides mobility management for employees, employers and human service organizations with the goal of providing greater access to jobs and job training in these Counties. Specifically, the office provides travel training to individuals who are unfamiliar with using public transit. Additionally, travel training teaches individuals how to read transit schedules, communicate with dispatchers, plan routes and learn about the menu of transit options which will best accommodate individuals in accessing employment. The mobility managers work to resolve transit issues for riders and employers and network with community groups and human service organizations who are also assisting their clients in becoming employable. Specifically, mobility managers present regularly to the Veterans' Job Clubs about unique veteran transit programs and are regular exhibitors at all regional job fairs to provide transportation information for job seekers at the fairs. Additionally, the One Stop office makes available small vehicles for the purpose of supplementing the regular transit schedule when it cannot accommodate employee work schedules etc. A Hispanic Outreach Coordinator is a member of the mobility management team. The outreach coordinator is bi-lingual and provides travel training and mobility management to seasonal workers who speak Spanish who live in very remote areas. The outreach worker also works with the employers of the seasonal workers to inform them of transit schedules and other specialized transit services which allow them access not only to work but to other services around the work schedule. The outreach worker also advocates for the Spanish speaking riders to our transit system to interpret as well as explain cultural perceptions etc. One member of the mobility management, in addition to being a travel trainer is a marketing specialist who has established a significant information campaign comprised of print, visual and social media to promote transit services and create a greater awareness for employers, and employees.

b. **As illustrated in Form 2a, did your services meet minimum performance standards?**

☐ **YES** ☒ **NO**

If no, please ***discuss*** what circumstances may contribute to or cause services to operate below standards, the prospects for improvement, and any steps being considered or taken to improve performance.

DUE TO TRANSPORTATION ISSUES RELATED TO COVID-19 WE WERE NOT ABLE TO MEET OUR MINIMUM PERFORMANCE STANDARDS IN SOME AREAS. WE HOPE THAT THIS SITUATION WILL IMPROVE FOR NEXT YEAR.

2. Marketing/Advertising Program

Describe your public outreach and marketing program. *Submit one copy or sample of all brochures and advertisements according to the naming protocol illustrated on the Application Checklist.*

Do you use Social Media? ☒ YES ☐ NO

_____ TwitterX (formerly Twitter) __X_ Facebook _____ Other

Permanent bus stop signs have been installed in more locations and information on them refreshed.
Rebranding of Delmarva Community Transit buses.
Bus schedule for MUST Routes published in Spanish were updated distributed November 2020. Updates to schedule have been on hold since this time due to uncertainty of funding over the past year and into the future.
MUST logo updated, MUST radio and television advertising, MUST toll-free number and website.
A Marketing Specialist has created a Facebook Page, created an improved website with access to the revised schedules.
The Marketing Specialist sends stories relating to our agency and transportation department to Print, Online and Broadcast media.
The Marketing Specialist does presentations about our transportation program to groups and individuals.
The Marketing Specialist distributes Literature and Schedules across the Eastern Shore.
Three Bus Stop Shelters have been installed in Cambridge, Maryland. There is also a bus stop shelter located at the town parking lot in Federalsburg, MD. A bus stop is to be added at the Walmart in Easton MD in the near future.

C. PROJECT COORDINATION

State and Federal funding streams encourage and require coordination of resources and effort in order to minimize duplication, recognize efficiencies, increase transportation options and opportunities, and to improve overall mobility. Please refer to the section on Project Coordination in the Application Instructions for more guidance when completing this section.

1. Coordination *Within* Your Organization. *Describe* how PTP and SSTAP are integrated with each other and with your total transportation program.

Caroline and Talbot County Dispatching is managed, administered and operated from the 10502 Greensboro Road, Denton, Maryland location. The Kent County Dispatching operation is located at the Kent County Public Works Building, 709 Morgnec Road, Chestertown, Maryland. The Kent County Dispatching phone and radios are answered at the Denton location when it is necessary for the Kent County Dispatcher to drive. All mobile radio transmittal is monitored from both locations as well as the Cambridge base. The Denton, Kent and Cambridge locations of Delmarva Community Transit share buses, vehicle maintenance, office staff, janitorial services, building maintenance, drivers and administrative staff. Individual trips out of the county are arranged between the four counties, there by utilizing one vehicle and driver rather than four. We have also provide Medical Assistance transportation for Talbot County. All these trips are coordinated as much as possible with Medical Assistance trips provided for Dorchester County.

The role of the mobility management one stop office is to assist in coordinating transit services within our organization through problem resolution, communication, transit planning, rider advocacy and small support vehicles to supplement the transit fleet. Specifically, the team analyzes routes, collects requests from riders who need transport to jobs, and provides rides using the small vehicles when buses cannot accommodate. These vehicles are used also to feed the transit routes for riders living in very remote rural areas. A particular success was coordinating door to door services with an existing fixed route in the afternoons with return trips for seasonal workers on a regular route which transformed dead head miles into fare mileage.

2. Coordination with Other Organizations

a. **How do you currently coordinate services with other organizations?** *Describe* efforts to share vehicles, trips, seats, passengers, fuel, maintenance, and/or to purchase some or all your PTP and/or SSTAP service with other transportation operators in your service area.

Coordination occurs with Delmarva Community Transit in Cambridge, County Ride in Queen Anne's County, Medical Adult Day Care in Kent County, Kent Center, The Veterans Administration, One Stop and the three upper shore counties of Delmarva Community Transit. This coordination is accomplished by sharing rides to Baltimore, Easton, Cambridge, Centerville, Chestertown, Galena, Elkton and Salisbury. Dispatchers in each of the Delmarva Community Transit Counties and the transportation coordinators from the different agencies contact each other to determine the most efficient action. The One-Stop coordinates clients with special needs that require additional assistance to access transportation. At times the ride is Medical Assistance, SSTAP or any of the fixed routes operating in Kent, Caroline, Queen Anne's or Dorchester Counties. The contract with Kent County Medical Adult Day Care and Kent Center

allows us to combine PTP and SSTP passengers with the contract passengers. Delmarva Community Transit has an arrangement with Kent County for the purchase of diesel fuel and the lease of office space at Kent County Public Works Building. Recently a One-Stop Office was opened in Talbot County and the office space is shared with Benedictine School.

The One Stop staff works closely with the Benedictine Vocational Training Center in Easton Maryland to coordinate rides and teach individuals with Developmental disabilities how to use public transit to access the training center as well as access job placements throughout the mid-shore area. This program is very successful and has resulted in the two organizations sharing office space in the training center and the establishment of a travel training curriculum as a core component of the individuals' graduation from the training program. Veterans Administration shuttle – The mobility management team uses small vehicles to feed the VA shuttle service by transporting veterans from outlying areas to shuttle stop locations. We refer individuals to the VA service and they in turn make referrals to our service when they are full or when veterans do not qualify for their service.

Benedictine School for Individuals with Developmental Disabilities - One stop staff work in tandem with the Benedictine and DCT transit staff to coordinate trips for Benedictine clients using vehicles from all three programs. These trips enable Benedictine clients living in their residential program or living with their families to access work, the Benedictine Vocational training center and other social and educational activities.

b. Provide a list of all transportation providers and/or organizations that have a program with a transportation element in your service area, and ***describe*** the relationship(s) between programs.

Caroline County Health Department – Medical Assistance and Medical Adult Day Care. Delmarva Community Transit does not have the contract to provide Medical Assistance or Medical Adult Day Care, but these passengers are encouraged to utilize the existing fixed routes.
Channel Marker, Inc. – Special needs transportation. Delmarva Community Transit provides supplemental transportation in the more rural areas that we traverse with the existing SSTAP service.
Talbot County Health Department – Delmarva Community Transit currently provides Medical Assistance in Talbot County. Also, their passengers are utilizing the fixed routes in Easton and St. Michaels and are given schedules and assistance from the drivers. Passengers use their Independence Card as remuneration for the trip, along with one dollar.
Kent County Social Services – Delmarva Community Transit is currently transporting passengers to the Social Service Office as well as the JOB Programs. These passengers are transported on the current SSTP routes from the rural areas. Passengers are able to use their Independence Card and one dollar as remuneration to transfer to the fixed route in Chestertown to continue their trip.
Caroline County Social Services – Delmarva Community Transit is currently transporting passengers to the Social Service Office as well as the JOB Programs. These passengers are transported on the current SSTP routes from the rural areas. Passengers are able to use their Independence Card and one dollar as remuneration to transfer to the fixed route in Denton to continue their trip.
Talbot County Social Services – Delmarva Community Transit is currently transportation passengers to the Social Services Office. Passengers are able to use their Independence Card

and on dollar as remuneration to transfer to the fixed routes in Easton, Denton, Chestertown, Federalsburg, Preston, Chesapeake College and Centreville.
Kent County Health Department – Delmarva Community Transit currently provides only Wheelchair Medical Assistance transportation in Kent County. All other riders are encouraged to utilized the fixed routes.
Kent Center, Inc. – Special needs transportation. Delmarva Community Transit provides transportation.
St. Benedictine – Special needs transportation. Delmarva Community Transit provides transportation.
JW Express, Scotty's Taxi, Bay Area Transportation – provide taxi and/or bus service in the Public Service Area.
County Ride-Queen Anne's County – Delmarva Community Transit coordinates service with County Ride for trips out of our service area and supplies information to residents of Queen Anne's County when they would like to utilize routes which we operate through Church Hill, Centreville and Wye Mills.
All of the above were contracted, via letter and a copy of the Public Hearing Notice was enclosed.
Chester River Hospital Center – Located in Chestertown, Kent County Maryland. Delmarva Community Transit transports passenger to the hospital and the physicians located in the adjoining Medical Center. The passengers reside in Kent, Caroline and Queen Anne's Counties. Transportation is a coordinated endeavor with Delmarva Community Transit counties and County Ride.
Dorchester General Hospital – Located in Cambridge, Dorchester County, Maryland. Delmarva Community Transit transports passengers to the hospital with the cooperation and coordination of Dorchester and the Denton location of Delmarva Community Transit. The passengers reside in Caroline, Talbot and Queen Anne's Counties.
Shore Regional Hospital – Located in Easton, Talbot County, Maryland. Delmarva Community Transit transports passengers to the hospital. The passenger reside in Kent, Queen Anne's, Caroline, Dorchester and Talbot Counties. Transportation is accomplished through the cooperation of County Ride and Delmarva Community Transit.
Chester River Manor – Located in Chestertown, Kent County, Maryland. Delmarva Community Transit transports visitors and employees to the nursing/rehabilitation center from Kent and Caroline Counties.
Choptank Community Health Systems, Inc. – Locations in Denton, Federalsburg, Goldsboro and St. Michaels. Delmarva Community Transit transports passengers to the facilities from Kent, Caroline and Talbot Counties.
The Pines Genesis and William Hill Manor – both located in Easton, Talbot County, Maryland. Transportation can be accessed from the fixed route in Easton.
Veterans Administration shuttle – The mobility management team uses small vehicles to feed the VA shuttle service by transporting veterans from outlying areas to shuttle stop locations. We refer individuals to the VA service and they in turn make referrals to our service when they are full or when veterans do not qualify for their service.
Benedictine School for Individuals with Developmental Disabilities - One stop staff work in tandem with the Benedictine and DCT transit staff to coordinate trips for Benedictine clients using vehicles from all three programs. These trips enable Benedictine clients living in their residential program or living with their families to access work, the Benedictine Vocational training center and other social and educational activities.

3. **Transportation Advisory Committee.** Do you have a local Transportation Advisory Committee?

☐ YES ☐ NO

Describe the organizational structure, membership, meeting schedule, and ***Submit*** *a copy of minutes from the most recent two meetings according to the naming protocol illustrated on the Application Checklist.*

Transportation Advisory Committee mailing list is attached. Due to issues related to the COVID-19 pandemic no meetings have been held for the past two years. We are in the process of gathering information from interested parties from our previous committee and holding quarterly or semi-annual meetings in the near future.

SEE ATTACHMENTS:
Part I-A TAC Mailing List
Part I-A TAC Reestablish Request Letter

ATP-25
CURRENT SERVICES
PART I-B

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction Name TALBOT COUNTY
Legal Name DELMARVA COMMUNITY SERVICES, INC

Form 1: TRANSPORTATION PROGRAM SUMMARY

Summary of Total Transportation Services

Identify all types of transportation services provided by your organization by checking the appropriate boxes and indicate their respective funding sources.

Transportation Service		Funding Source(s)					
		5307	5311	ADA	SSTAP	Large Urban	Other
☑	General Public	☐	☑	☐	☑	☐	☐
☑	Senior Center/Services	☐	☑	☐	☑	☐	☐
☑	Medical	☐	☑	☑	☑	☐	☑
☑	Nutrition	☐	☑	☐	☑	☐	☐
☑	Adult Day Care	☐	☐	☐	☑	☐	☐
☑	Contract	☐	☐	☐	☑	☐	☐
☑	Other	☐	☐	☐	☐	☐	☐

Specify Other	Other 1 - Funding Source	Other 2 - Funding Source
HEALTH DEPARTMENT		

Vehicle Summary

	20	Vehicles Used in Peak Service*	*Total vehicles operated in peak service		20 ADA Accessible Vehicles
+	2	Spare Vehicles	by Fixed Route	9	38 Wheelchair Placements i
+	1	Other Vehicles**	by Demand Response	11	4 Vehicles On Order
=	22	Vehicles in Total Fleet***			
	10%	Spare Ratio			

* Must match total number of peak vehicles on Form #7. The total should equal cell B30 and should be equal to the total reported to NTD.

**Other vehicles should include vehicles reported to NTD as in storage, emergency contingency, and awaiting sale.

***Must match total active Vehicle Inventory on Form #6, exclusive of vehicles on order (not yet delivered)

Employee Characteristics:

Drivers:	Non-CDL	CDL	Fixed Route	Paratransit	Total
Full-Time	4	6	4	6	10
Part-Time	4	6	5	5	10
Volunteer	0	0	0	0	0

	Full-Time	Part-Time	Total
Mechanics	1		1
Street Supervisor	3		3
Dispatchers	1	1	2
Administration	1		1
Management			0
TOTAL	14	13	27

Annual Transportation Plan for Fiscal Year

Jurisdiction Name TALBOT COUNTY
Legal Name DELMARVA COMMUNITY SERVICES, INC.

Form 7: VEHICLE UTILIZATION PLAN

Indicate how each vehicle listed in the Vehicle Inventory (Form 6) is used on a regular basis. If vehicles are used for multiple services, please use a separate line for each route or service. If schedules are different on different days of the week, please use a separate line for each day. Insert additional lines and pages as needed.

Usual Vehicle (Agency Fleet No.)	Route Name or Number	Origin of Route	Geographic Areas Served	Destination of Route	Trip Purpose	Passenger/ Client Group	One-way Trip Length	Usual No. of Riders/ Day	Days of the Week	Hours of Day Operated	
Example	*Yourtown Shuttle*	*101 Main St., Yourtown*	*Yourtown area*	*Yourtown Mall*	*general purpose*	*general public*	*12 miles*	*25*	*M-F*	Start Time	End Time
1301	*RT 5 AM*	*DENTON*	*CAROL/TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*17*		*M-F*	6 30 A	2 00 P
191	*spare*										
196	*RT 4 AM*	*CHESTERTOWN*	*CAR/QA/TALB*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*37*		*M-F*	5 30 A	12 00 P
199	*DR MED*	*DENTON*	*CAROLINE*	*VARIES*	*MEDICAL*	*ALL*	*1-100*		*M-F*	7 00 A	4 00 P
216	*DR K SEN*	*CHESTERTOWN*	*KENT*	*CHESTERTOWN*	*GENERAL PURPOSE*	*ALL*	*0-25*		*M-F*	6 15 A	4 00 P
218	*RT D AM*	*DENTON*	*TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*17*		*M-F*	6 00 A	5 30 P
220	*RT C*	*DENTON*	*TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*17*		*M-F*	6 00 A	6 00 P
223	*RT 4 MOD*	*DENTON*	*TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*17*		*M-F*	12 00 P	6 00 P
225	*ST MIKE*	*DENTON*	*CAROL/TALBOT*	*ST MICHAELS*	*GENERAL PURPOSE*	*ALL*	*26*		*M-F*	5 30 A	7 00 P
227	*RT 7 AM*	*DENTON*	*CAROL/TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*55*		*M-F*	5 15 A	7 15 A
227	*DR C SR*	*DENTON*	*CAROLINE*	*DENTON*	*GENERAL PURPOSE*	*ALL*	*5*		*M-F*	7 15 A	3 00 P
234	*DR K SEN*	*CHESTERTOWN*	*KENT*	*CHESTERTOWN*	*GENERAL PURPOSE*	*ALL*	*0 - 25*		*M-F*	7 00 A	4 00 P
235	*RT 4*	*CHESTERTOWN*	*CAR/QA/TALB*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*37*		*M-F*	6 00 A	6 30 P
238	*DR T MED*	*DENTON*	*TALBOT*	*VARIES*	*GENERAL PURPOSE*	*ALL*	*1-100*		*M-F*	4 15 A	4 00 P
239	*RT 6 PM*	*DENTON*	*CAROL/TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*40*		*M-F*	12 00 P	6 00 P
263	*RT 6 AM*	*DENTON*	*CAROL/TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*40*		*M-F*	5 00 A	8 00 A
263	*DR C SR*	*DENTON*	*CAROLINE*	*DENTON*	*GENERAL PURPOSE*	*ALL*	*0-25*		*M-F*	8 00 A	4 00 P
267	*DR T MED*	*DENTON*	*TALBOT*	*VARIES*	*GENERAL PURPOSE*	*ALL*	*1-100*		*M-F*	5 00 A	7 00 P
271	*TAL MOD*	*EASTON*	*TALBOT*	*VARIES*	*GENERAL PURPOSE*	*ALL*	*0-20*		*M-F*	5 00A	5 00 P
276	*DR T MED*	*DENTON*	*TALBOT*	*VARIES*	*GENERAL PURPOSE*	*ALL*	*1-100*		*M-F*	4 15A	3 30 P
277	*DR T MED*	*DENTON*	*TALBOT*	*VARIES*	*GENERAL PURPOSE*	*ALL*	*1-100*		*M-F*	4 15A	3 00 P

Annual Transportation Plan for Fiscal Year

Jurisdiction Name TALBOT COUNTY

Legal Name DELMARVA COMMUNITY SERVICES, INC.

Form 7: VEHICLE UTILIZATION PLAN

Indicate how each vehicle listed in the Vehicle Inventory (Form 6) is used on a regular basis. If vehicles are used for multiple services, please use a separate line for each route or service. If schedules are different on different days of the week, please use a separate line for each day. Insert additional lines and pages as needed.

Usual Vehicle (Agency Fleet No.)	Route Name or Number	Origin of Route	Geographic Areas Served	Destination of Route	Trip Purpose	Passenger/ Client Group	One-way Trip Length	Usual No. of Riders/ Day	Days of the Week	Hours of Day Operated	
270	*R 5 PM*	*DENTON*	*CAROL/TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*17*		*M-F*	12 30 A	6 00 P
257	*DR K MED*	*CHESTERTOWN*	*KENT*	*VARIES*	*GENERAL PURPOSE*	*ALL*	*1-100*		*M-F*	8 00 A	4 00 P
278	*SPARE*										
178	*spare*	*REQUEST DISPOSAL*	*WHEN NEW*	*BUSES*	*ARRIVE*						
267	*DENT - EAST*	*DENTON*	*CAROL/TALBOT*	*EASTON*	*GENERAL PURPOSE*	*ALL*	*20*		*SAT*	8 00 A	3 30 P
Insert additional rows as needed.											

ATP-25
PROGRAM COMPLIANCE, Part I
PART I-C

PROGRAM COMPLIANCE, Part I

A. CIVIL RIGHTS

Do you: 1) employ **100 or more** transit-related employees (including temporary, full-time, or part-time employees either directly and/or through contractors); **AND** 2) request or receive State/Federal capital or operating assistance in excess of $1 million in FY2024, or request or receive planning assistance in excess of $250,000 in FY2024? *If "Yes", to both questions, provide one copy of your current MDOT MTA approved Formal EEO Program according to the naming protocol illustrated on the Application Checklist.*

☐ YES ☒ NO

Do you: 1) employ **50-99** transit-related employees (including temporary, full-time, or part-time employees either directly and/or through contractors); **AND** 2) request or receive State/Federal capital or operating assistance in excess of $1 million in FY2024, or request or receive planning assistance in excess of $250,000 in FY2024? *If "Yes", to both questions, provide one copy of your current MDOT MTA approved Abbreviated EEO Program according to the naming protocol illustrated on the Application Checklist.*

☒ YES ☐ NO

If your organization does not have an MDOT MTA approved EEO Program or Abbreviated Program, please contact your Regional Planner. SEE ATTACHMENT: Part 1-C EEO Plan 17 JAN 2019

The State and any subrecipients that receive funds from FTA for planning, capital, or operating assistance or any combination thereof in excess of $250,000 to award in prime contracts, **NOT** including funds for transit vehicle purchases, in a given Federal Fiscal Year must prepare a DBE Program.

Is the amount of State/Federal funds received in FY 2024 for planning, capital, operating assistance, or any combination thereof more than $250,000? *If "Yes", please provide a copy of your approved DBE Program. If your organization does not have an MDOT MTA approved DBE Program, please contact your regional planner. You must prepare and submit a DBE Program.*

☒ YES ☐ NO

If your project received l**ess than $250,000**, do you have an MDOT MTA approved DBE Policy Statement? *If "Yes", please provide a copy of your approved DBE Policy Statement. If your organization does not have an MDOT MTA approved DBE Policy Statement, please contact your regional planner. You must prepare and submit a DBE Policy Statement.*

☒ YES ☐ NO

Do you have a purchase of service agreement with a private operator/contractor? *If "Yes", please provide one copy of the contractor's EEO Program AND their DBE Program or Policy Statement according to the naming protocol illustrated on the Application Checklist.*

☐ YES ☒ NO

SEE ATTACHMENT Part I-C DBE Plan 2021-2023

Have you submitted a Title VI Plan to the MDOT MTA within the past three years? If so, when?

☒ YES ☐ NO

If "Yes", has your Title VI Plan been approved by MDOT MTA?

☒ YES ☐ NO

Are you in a census area with a population more than 200,000?

☐ YES ☒ NO

Date of Approval May 10, 2021. An updated plan for 2024 – 2026 was submitted for approval in November 2023

SEE ATTACHMENT Part I-C Title VI Plan 2021-2023

B. CIVIL RIGHTS CONTACTS – Applicant (Please provide current information)

EEO CONTACT - Applicant

Name Santo Grande
Title President/CEO
Department/Organization Delmarva Community Services, Inc.

Phone 410-221-1900 E-Mail santo@dcsdct.org
Address 2450 Cambridge Beltway
City, State ZIP Cambridge MD 21613-3679

DBE CONTACT - Applicant

Name Santo Grande
Title President/CEO
Department/Organization Delmarva Community Services, Inc.

Phone 410-221-1900 E-Mail santo@dcsdct.org
Address 2450 Cambridge Beltway
City, State ZIP Cambridge MD 21613-3679

Title VI CONTACT – Applicant

Name Santo Grande
Title President/CEO
Department/Organization Delmarva Community Services, Inc.

Phone 410-221-1900 E-Mail santo@dcsdct.org
Address 2450 Cambridge Beltway
City, State ZIP Cambridge MD 21613-3679

C. CIVIL RIGHTS CONTACTS – Contractors (Please provide current information)

EEO CONTACT – Contractor NOT APPLICABLE

Name _____
Title _____
Department/Organization _____
Phone _____ E-Mail _____
Address _____
City, State ZIP _____ - _____

DBE CONTACT - Contractor

Name _____
Title _____
Department/Organization _____
Phone _____ E-Mail _____
Address _____
City, State ZIP _____ - _____

Title VI CONTACT - Contractor

Name _____
Title _____
Department/Organization _____
Phone _____ E-Mail _____
Address _____
City, State ZIP _____ - _____

D. SAFETY AND SECURITY

1. Federal regulations require that *AT LEAST* 1% of Federal Funds be used for Safety and Security purposes.

In FY 2024, what was the total amount of Federal funding received for all programs? $541883 (Total)

Then, "Total" x .01 = $5419 ***Minimum*** required expenses on Safety/Security in FY 2024.

Did your organization achieve the 1% goal for FY 2024? What were your total safety and security project expenses? _____5500_____

☐ **YES** ☐ **NO**

If Yes - complete table below If No - Contact your Regional Planner

2. Documentation of Security Expenses		
SECURITY PROJECTS	**$ AMOUNT**	**DESCRIPTION**
Infrastructure/Capital Improvements		
Increased Lighting	2000	
Increased Surveillance		
Emergency Communications	2000	
Other Projects		
Covid barriers	1500	
Operating/Personnel Expenditures		
In-House Security Personnel		
Contract Security Personnel		
Security Training		
Other Projects		
Total	5500	

E. MAINTENANCE PROGRAM

1. **Describe your preventive vehicle maintenance program.** Include cycles and major intervals for preventive work.

Submit current copies of all maintenance forms used in the program. Submit a full copy of your PM Program if it changed in the past year. Please follow naming protocol illustrated on the Application Checklist. SEE ATTACHMENTS Part I-C-PM Forms, Part I-C Fleet Maintenance Plan

Copy of Vehicle Maintenance Plan is attached. All the forms used in the vehicle maintenance program are attached. Each time a service is completed on a vehicle a sticker is placed on the vehicle stating the date and mileage the maintenance was done. The mechanics and office staff collect odometer reading on all vehicles weekly to see if it is time for another maintenance to be performed. Any problems with the vehicle are recorded on a Vehicle Inspection Report and reported to the mechanics. The mechanics then take the vehicle out of service to check and/or repair the vehicle. All maintenance performed on a vehicle that is 16 passenger or more is recorded on a Passenger Bus Preventative Maintenance Report and filed for the State of Maryland. All maintenances and repairs are recorded on a Job Work order and the total costs on the work orders are spread appropriately across the program in which the vehicle is used.

2. **Who is responsible for the routine and preventive maintenance of the transportation program fleet?**

- ☐ In-house (Transportation program employees)
- ☐ In-house (other: city/county/municipal department)
- ☐ County/Municipal Garage
- ☐ Local Garage(s)
- ☐ Partner Agency
- ☐ Private Maintenance Vendor
- ☐ Included in Purchase of Service Agreement/Operating Contract

3. **If routine and preventive maintenance are done in-house or by another city / county department,** *describe the following:*

a) the arrangements,
b) the number of maintenance personnel assigned (or trained) to transportation, and

c) how maintenance charges are assessed.

Delmarva Community Services, Inc. has three in-house mechanics. The mechanics provide a job order for each job done to each vehicle. The maintenance costs are then spread to each program. The salary of all the mechanics are spread based on miles.

4. If routine and preventative maintenance (PM) are done in-house, do you incur labor charges over $100,000 per year? If yes, please provide a Force Account Plan for PM.

NOT APPLICABLE

5. If routine maintenance is performed by private vendor(s) *describe the following*:

a) the vendor selection process and criteria used,
b) how charges are assessed (attach a copy of the written contract or price schedule), and/or
c) your informal verbal agreement. NOT APPLICABLE

6. Do you require a pre-trip vehicle inspection? ☒ YES ☐ NO

Submit a copy of the pre-trip checklist. SEE ATTACHMENT Part I-C-PM Forms

7. Who performs the inspection?

☒ Driver/Operator
☐ Dispatcher
☐ Operations/Supervisory Staff
☐ Maintenance Staff Person
☐ Other (_____)

8. Do you operate vehicles with a seating capacity of 16 passengers or more, including the driver or over 10,000 GVWR?

☒ YES ☐ NO

If yes, you are subject to the Maryland Preventive Maintenance Program.
SEE ATTACHMENT Part I-C PM Certification

9. Are any of your facilities funded or constructed with Federal or State funds?

☒ YES ☐ NO

Do you have a maintenance program/policy for these transit facility(ies)?

☒ YES ☐ NO

SEE ATTACHMENT: Part I-C Facility Plan Caroline 2021

F. TRAINING PROGRAMS

1. **Effective July 1, 2024, (FY 2023) MDOT MTA requires that *AT LEAST .5%* of Federal funds be used for training purposes.**

   In FY 2024, what was the total amount of Federal funding received for all programs? $541883 (Total)

   Then, "Total" x .005 = $2710 ***Minimum*** required expenses on Training in FY 2024. What was your organization's total for training expenses in FY 2024? ___3300_____

2a. If you obtained training that was provided at no cost to you, please indicate:

Did you use a TransitSCORE Trainer? ☐ **YES** ☐ **NO**

Did you obtain training through NTI? ☐ **YES** ☐ **NO**

Please specify other training obtained at no cost:

Please provide the following information:

Name of Training:

Name[s] of the Trainer[s]:

of Persons Trained:

Date[s] Training Conducted:

Location of Training Site:

2b. Documentation of Training Expenses

TRAINING CONDUCTED	$ AMOUNT	DESCRIPTION
TAM	1000	
CTAA	500	
MONTHLY DRIVER TRAININGS	1000	
NEW DRIVER TRAINING	800	
Other Projects		
Total	3300	

Add more rows to the table if needed.

3. Training Program Description

Please ***describe*** your training programs. Be sure to include as much information as possible about new hire training, on-going and/or re-training, course curriculum, schedules, topics, resources, and materials. Provide information regarding who conducts the training, how the training is evaluated, and how it is determined to be successful.

a) Driver Training:

Delmarva Community Services, Inc. is the training site for the eastern region for the Maryland Transit Administration for community transit providers. We are equipped with a complete training facility. Once per year have all drivers and transportation staff from Cambridge, Denton, Easton and Kent County come together for group training. Some areas of training are:

1. CPR
2. First Aid
3. Passenger Assistance Techniques
4. Understanding the Needs and Capabilities of Special Needs Passengers
5. Substance Abuse Awareness in Rural Transit
6. Emergency Procedures in Rural Transit
7. Special Transit and Rural Driver Training
8. Defensive Driver Training
9. Fire Extinguisher Use
10. Bloodborne Pathogens
11. Sensitivity

In addition, we have formed an in-house safety team, with a cross-section of employees to include Management, Dispatchers, Mechanic's and Drivers. The safety team meets once per month to review incidents and accidents, and to make recommendations to management and provide training needs. We are currently using the Safety-First data base, to select a topic each month that is relevant to our current driving needs. If needed, we provide one-on-one training for individuals, and extreme situations for defensive driving. Our training schedule is to provide a different training module each month for our staff. All of this is documented by acknowledgement sheets signed by them. Periodic inspections in the field, and at the housing locations.Attached are some supporting documents that we use.

SEE ATTACHMENT: Part I-C Driver Training

b) Maintenance Training:

1. Pre and Post Trip Inspection Training
2. Radio Usage
3. Tablet Usage

c) Other Training:

G. PURCHASED TRANSPORTATION

If you have a contract with a separate provider who is included on your Form B-2 as Purchased Transportation and you have submitted a Form B-3 on their behalf, ***submit one copy of their contract. Please follow appropriate naming protocol illustrated on the Application Checklist.***

A brief description of the contract arrangement should be included here, including the operator(s), contract term and any options, and the scope of services to be provided.

NOT APPLICABLE

H. DRUG AND ALCOHOL TESTING POLICY

Do you have an approved Drug Free Workplace Policy and an approved Drug and Alcohol Testing Policy as required by FTA regulations, "Prevention of Alcohol Misuse and Prohibited Drug Use in Transit Operations," at 49 CFR part 665, subpart I and in accordance with 49 CFR part 40?

☒ YES ☐ NO

Date of Original Policy 2003 Contractor Health Enhancement

Date of Last Update May 2019 Contractor Health Enhancement

Drug and Alcohol Policy Administrator - Applicant

Name Tammy McClung
Title Human Resources Manager
Department/Organization Delmarva Community Services, Inc.
Phone 410-221-1900 E-Mail tammym@dcsdct.org
Address 2450 Cambridge Beltway
City, State ZIP Cambridge MD 21613

Drug and Alcohol Policy Administrator – Service Contractor

Name Health Enhancement
Title Lavonne Palmer, Account Manager
Department/Organization
Phone 410-822-8690 E-Mail
Address 8615 Commerce Drive Suite 4
City, State ZIP Easton MD 21613

Drug and Alcohol Policy Administrator – Maintenance Provider

Name Tammy McClung
Title Human Resources Manager
Department/Organization Delmarva Community Services, Inc.
Phone 410-221-1900 E-Mail tammym@dcsdct.org
Address 2450 Cambridge Beltway
City, State ZIP Cambridge MD 21613

SEE ATTACHMENT: Part I-C Drug and Alcohol Policy 2019

I. CELL PHONE POLICY

Do you have a policy regarding the use of cell phones and other portable electronic devices for employees of your program?

☒ YES ☐ NO

SEE ATTACHMENT: Part I-C Cell Phone Policy

ATP-25
OPERATING BUDGET REQUEST
PART II-A

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction Name: Talbot County
Legal Name: Delmarva Community Servies, Inc.

Form B-2: OPERATING BUDGET SUMMARY

	Total Program	SSTAP	Large Urban	Section 5311	Section 5307	ADA	*(2) These programs will not appear in your budget for public transportation. This application is not intended to be used for these programs.* Senior Ride	
VEHICLE OPERATIONS EXPENSES						*(Form B-4 column H)*		
Driver Salaries	$ 653,062	$ 273,308		$ 362,292		$ 17,462		
Dispatcher Salaries	$ 99,840	$ 40,000		$ 56,326		$ 3,514		
Fringe Benefits	$ 133,292	$ 57,600		$ 70,400		$ 5,292		
Fuel & Oil	$ 235,641	$ 70,000		$ 155,300		$ 10,341		
Vehicle Insurance	$ 50,220	$ 25,000		$ 23,000		$ 2,220		
Vehicle Depreciation (1)	$ -					$ -		
Vehicle Lease	$ -					$ -		
Vehicle License	$ 4,102	$ 2,500		$ 1,602		$ -		
Vehicle Storage Facility	$ -					$ -		
Operations Training	$ -					$ -		
Other	$ 6,405	$ 2,375		$ 4,030		$ -		
Subtotal Operations	$ 1,182,562	$ 470,783	$ -	$ 672,950	$ -	$ 38,829	$ -	$ -
PURCHASED SERVICE	$ -	$ -	$ -	$ -	$ -	$ -		
MAINTENANCE EXPENSES								
Mechanics Salaries	$ 83,001	$ 19,616		$ 60,482		$ 2,903		
Mechanics Aids Salaries	$ -					$ -		
PM-Capital Expense	$ -					$ -		
Tubes & Tires	$ 4,947	$ 2,250		$ 2,500		$ 197		
Fringe Benefits	$ 20,794	$ 4,904		$ 15,121		$ 769		
Maintenance Contract	$ 1,200	$ 600		$ 600		$ -		
Materials & Supplies (parts)	$ 5,436	$ 1,718		$ 1,896		$ 1,822		
Maintenance Facility Rental	$ 4,775	$ 1,196		$ 3,147		$ 432		

Equipment Rental	$ -					$ -		
Utilities	$ 1,945	$ 400		$ 1,200		$ 345		
Maintenance Training	$ 1,205	$ 295		$ 824		$ 86		
Other	$ 1,368	$ 554		$ 737		$ 77		
Subtotal Maintenance	$ 124,671	$ 31,533	$ -	$ 86,507	$ -	$ 6,631	$ -	$ -

ADMINISTRATIVE EXPENSES											
Administrator Salary	$ 31,936	$ 11,497		$ 20,439		$ -			31936		
Manager Salary	$ 19,052	$ 7,811		$ 11,241		$ -			19052	0.596	
Secretary Salary	$ 9,640	$ 4,242		$ 5,398		$ -			9640	0.56	
Bookkeeper Salary	$ 4,176	$ 1,837		$ 2,339		$ -			4176	0.56	
Other Salary	$ 9,664	$ 4,236		$ 5,428		$ -					
Fringe Benefits	$ 23,085	$ 9,234		$ 13,851		$ -					
Materials & Supplies	$ 7,259	$ 3,185		$ 4,074		$ -			23085	0.039	
Telephone	$ 15,000	$ 6,450		$ 8,550		$ -					
Office Rental	$ -					$ -					
Utilities	$ 19,029	$ 8,081		$ 10,948		$ -					
Office Equipment Rental	$ 1,269	$ 556		$ 713		$ -					
Administrative Training	$ 1,046	$ 323		$ 723		$ -					
Safety & Security	$ 5,500	$ 2,500		$ 3,000		$ -					
Other	$ 93,236			$ 93,236		$ -					
Subtotal Administration	$ 239,892	$ 59,952	$ -	$ 179,940	$ -	$ -	$ -	$ -			
TOTAL EXPENSES	$ 1,547,125	$ 562,268	$ -	$ 939,397	$ -	$ 45,460	$ -	$ -			

(1) Depreciation is not an eligible expense for vehicles/equipment purchased with State or Federal funds.
(2) While these funds are not requested in this application, it is important to indicate your estimated budget.

(3) Include Medical Assistance and other transportation contracts

FAREBOX AND OTHER REVENUE NOT INCLUDED AS LOCAL SHARE								
Passenger Fares	$ 112,016	$ 35,000		$ 76,000		$ 1,016		
Passenger Donations	$ -					$ -		
Charter Revenue	$ -					$ -		
Advertising	$ -					$ -		
Contracts Revenue (itemize):								
	$ -					$ -		
	$ -					$ -		
	$ -					$ -		
	$ -					$ -		
	$ -					$ -		
TOTAL REVENUE	$ 112,016	$ 35,000	$ -	$ 76,000	$ -	$ 1,016	$ -	$ -
NET PROJECT COST	$ 1,435,109	$ 527,268	$ -	$ 863,397	$ -	$ 44,444	$ -	$ -
(net expenses minus revenue for 5307; total expenses minus revenue for all others)								
LOCAL FUNDS (itemize):								
Talbot County	$ 145,204	$ 43,000		$ 97,760		$ 4,444		
Kent County	$ 118,913	$ 40,072		$ 78,841		$ -		
Caroline County	$ 118,913	$ 40,072		$ 78,841		$ -		
DCS/DCT	$ 11,000			$ 11,000		$ -		
Fuel Tax Refund	$ 31,000	$ 3,000		$ 28,000		$ -		
TOTAL LOCAL FUNDS	$ 425,030	$ 126,144	$ -	$ 294,442	$ -	$ 4,444	$ -	$ -
CARES FUNDS	$ -			$ -		$ -		
CRRSAA FUNDS	$ 163,764	$ 40,472		$ 123,292		$ -		
ARPA FUNDS	$ -					$ -		
TOTAL COVID FUNDS	$ 163,764	$ 40,472	$ -	$ 123,292	$ -	$ -	$ -	$ -
TRADITIONAL FEDERAL/STATE FUNDS REQUESTED	$ 846,315	**$ 360,652**	$ -	**$ 445,663**	$ -	**$ 40,000**	$ -	$ -

87352

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form B-4: ADA OPERATING BUDGET

Note: This form is three pages long. Do not insert or delete columns or rows.
An ADA Operating Project Justification Form must be attached for ADA funded projects.

	ADA FY2024 Awarded	ADA FY 2025 Requested	% Change
VEHICLE OPERATIONS EXPENSES			
Driver Salaries	$ 17,462	$ 17,462	0%
Dispatcher Salaries	$ 3,514	$ 3,514	0%
Fringe Benefits	$ 5,292	$ 5,292	0%
Fuel & Oil	$ 10,341	$ 10,341	0%
Tubes & Tires			#DIV/0!
Vehicle Insurance	$ 2,220	$ 2,220	0%
Vehicle Depreciation (1)			#DIV/0!
Vehicle Lease			#DIV/0!
Vehicle License			#DIV/0!
Vehicle Storage Facility			#DIV/0!
Operations Training			#DIV/0!
Other			#DIV/0!
Subtotal Operations	$ 38,829	$ 38,829	0%
PURCHASED SERVICE (2)			#DIV/0!
MAINTENANCE EXPENSES			
Mechanics Salaries	$ 2,903	$ 2,903	0%
Mechanics Aids Salaries			#DIV/0!
Presentative Maintenance			#DIV/0!
Tubes & Tires	$ 197	$ 197	
Fringe Benefits	$ 769	$ 769	0%
Maintenance Contract			#DIV/0!
Materials & Supplies (parts)	$ 1,822	$ 1,822	0%
Maintenance Facility Rental	$ 432	$ 432	0%
Equipment Rental			#DIV/0!
Utilities	$ 345	$ 345	0%
Maintenance Training	$ 86	$ 86	0%
Other	$ 77	$ 77	0%
Subtotal Maintenance	$ 6,631	$ 6,631	0%
ADMINISTRATIVE EXPENSES			
Administrator Salary			#DIV/0!
Manager Salary			#DIV/0!
Secretary Salary			#DIV/0!
Bookkeeper Salary			#DIV/0!
Other Salary			#DIV/0!
Fringe Benefits			#DIV/0!
Materials & Supplies			#DIV/0!
Telephone			#DIV/0!
Office Rental			#DIV/0!
Utilities			#DIV/0!
Office Equipment Rental			#DIV/0!
Administrative Training			#DIV/0!
Safety & Security			#DIV/0!
Other			#DIV/0!

Subtotal Administration	$ -	$ -	#DIV/0!
TOTAL EXPENSES	$ 45,460	$ 45,460	0%

(1) Depreciation is not an eligible expense for vehicles/equipment purchased with State or Federal funds.

(2) A separate budget worksheet must be submitted for each operator from whom you purchase service.

FAREBOX AND OTHER REVENUE NOT INCLUDED AS LOCAL SHARE			
Passenger Fares	$ 1,016	$ 1,016	0%
Passenger Donations			#DIV/0!
Charter Revenue			#DIV/0!
Advertising			#DIV/0!
Contracts Revenue (itemize):			
			#DIV/0!
			#DIV/0!
			#DIV/0!
			#DIV/0!
			#DIV/0!
TOTAL REVENUE	$ 1,016	$ 1,016	0%
NET PROJECT COST	$ 44,444	$ 44,444	0%
(total expenses minus revenue)			
LOCAL FUNDS (*identify by source)*			
Local County Government	$ 2,000	$ 4,444	122%
Fuel Tax Refund			#DIV/0!
DCS/DCT	$ 2,444		-100%
			#DIV/0!
			#DIV/0!
TOTAL LOCAL FUNDS	$ 4,444	$ 4,444	0%
minimum 10% of net project cost			
	10%	10%	0%
STATE FUNDS REQUESTED	$ 40,000	$ 40,000	0%
up to 90% of net project cost			
CARES			#DIV/0!
CRRSAA			#DIV/0!
ARPA			#DIV/0!
TOTAL COVID RELIEF FUNDS REQUESTED	$ -	$ -	#DIV/0!
100% of net project cost			

If you choose to use Relief Funds you should not place an amount in Local Funds.

If you choose to use State and Local Funds you should not place an amount in Relief Funds.

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form B-5: TECHNICAL ASSISTANCE BUDGET

Type of Assistance	FY 2025 Technical
Transportation Development Plan (1)	
Other (2) (describe:)	
not applicable	
TOTAL EXPENSES	$ -
FEDERAL/ STATE FUNDS REQUESTED (90%)	$ -
LOCAL MATCH (10%)	$ -

(1) Applicant must be designated by MTA as eligible for TDP planning funds. Federal/State amount cannot exceed allocation shown in Table V.

(2) A Scope of Services must be submitted for planning studies other than TDPs.

ATP-25
CAPITAL PROJECT PLAN
PART II-B

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Services, Inc.**

Form C-1: SUMMARY OF FY 2025 CAPITAL REQUESTS IN PRIORITY ORDER

List all FY25 Capital requests in order of priority (highest priority first), and indicate project type and requested funding source. Indicate fleet number of vehicles to be replaced.

Priority	Project Name or Brief Description	Project Type					Requested Funding Source (check one)		Are there any risks addressed by this project?		Has the asset being replaced been involved in a safety incident? Or does it address a safety concern?	
		Vehicle			Equip-ment	Facility	PTP	SSTAP	YES	NO	YES	NO
		Repl.	Exp.	Refurb.								
		Veh #										
1	Preventative Maintenance				x		x		x		x	
2	Small Cutaway	1115					x		x		x	
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form C-4: CAPITAL PROJECT PLAN FY 2025 VEHICLE REQUESTS

List all FY25 vehicle requests. Use the vehicle cost calculated on Forms C-2a, C-2b, C-2c, C-2d and/or C-3. Attach a Vehicle Replacement Worksheet for each replacement requested. Insert additional rows and pages as needed.

Priority (1)	Type of Request		Fleet No. of Vehicle Being Replaced (from Form 6)	In Service Date	Information on Requested Vehicle						Total FY25 Project Cost	FY25 Funding			
							Seating Capacity					PTP		SSTAP	
	Replacement	Expansion			Type	Accessibility	Ambulatory	Wheelchair	Total	Communications Equipment		Fed/State (90%)	Local (10%)	State (95%)	Local (5%)
2	x		1115	3/1/2011	Small Cutaway	Lift	12	2	14	Radio	$ 112,000	$ 100,800	$ 11,200		
									0						
									0						
									0						
									0						
									0						
									0						
									0						
									0						
									0						
Insert additional rows as needed above this row.															
Total Requested Vehicle Costs:											$ 112,000	$ 100,800	$ 11,200	$ -	$ -

(1) Must be the same priority number as shown among all FY23 capital requests indicated in Form C-1.

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program Name: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

VEHICLE REPLACEMENT WORKSHEET

This form must be completed FOR EACH FY25 replacement request
The following must correspond to the information indicated for this request on Form C-1

Priority: 2 Cost: $ 112,000

Requested
Vehicle Type: small cutaway

The following formula must be used to determine if the vehicle will meet the minimal service life criteria:

Agency Fleet Number (from Form 6)	1115
In Service Date (from Form 6)	3/1/2011
Vehicle Identification Number (VIN)	1FDFE4FS3ADB00272
Type of Current Vehicle (use categories above)	Small cutaway
Seating (amb/wc)	12/2
Date Vehicle was Placed in Service (month/year)	March-11
Current Date (month/year)	December-23
Total Months of Ownership (enter whole number, digits only)	153
Current Vehicle Mileage (from Form 6)	DISPOSED
Average Miles per Month (current mileage divided by total months of ownership)	#VALUE!
Projected Annual Mileage (average miles per month x 12 months)	#VALUE!
TOTAL VEHICLE MILEAGE (current plus projected mileage)	#VALUE!
Projected Age of Vehicle in Months (total months of ownership plus 12 months)	165
TOTAL AGE OF VEHICLE IN YEARS (projected age of vehicle in months divided by 12)	13.75
EXPECTED USEFUL LIFE YEARS (From charts in Appendix C)	DISPOSED
EXPECTED USEFUL LIFE MILEAGE (From charts in Appendix C)	DISPOSED
YEARS OVER/UNDER USEFUL LIFE	#VALUE!
MILEAGE OVER/UNDER USEFUL LIFE	#VALUE!

ESTIMATED COST OF ANNUAL REPAIRS: _____

ESTIMATED # OF DAYS OUT OF SERVICE: _____

Has an extended warranty been purchased for this vehicle? If yes, to what mileage?
Yes No _____

If you are awarded a replacement vehicle, how will you dispose of the vehicle to be replaced?
Sell vehicle Use vehicle as backup - contingency fleet
Junk vehicle Other: VEHICLE HAS BEEN DISPOSED

Who will procure the new vehicle?

MTA Contract

If local procurement, estimate number of days from award date:

Project Advertising: _____

Project Award: _____

Project Delivery: _____

JUSTIFICATION:

Important: Vehicle replacements require justification beyond age and mileage. Select the appropriate condition description according to the following chart and enter in the space provided. Additional details can be provided here.

Code # 1 Descriptor Bad

VEHICLE HAS BEEN DISPOSED

VEHICLE CONDITION

Number according to the following guidelines:

Condition Code	Descriptor	General Definition of Condition Code
5	Excellent	Equipment or other assets, for which no operational problems exist, or older assets for which only routine preventative maintenance is needed to keep asset in reliable working condition.
4	Good	Equipment or other assets, for which operational problems may exist, but only occasional minor repairs beyond routine preventative maintenance may be needed to keep assets in reliable working condition.
3	Fair	Equipment or other assets, for which periodic operational problems may exist, and periodic repairs may be needed to keep asset in reliable working condition.
2	Poor	Equipment or other assets, for which significant operational problems may exist, and ongoing repairs may be needed to keep asset in reliable working condition. In this latter case these assets could be candidates for early replacement.
1	Bad	Equipment or other assets, for which substantial operational problems exist and substantial repairs are needed to keep asset in reliable working condition. These assets should receive top priority for replacement.

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form C-5: CAPITAL PROJECT PLAN FY 2025 VEHICLE REFURBISHMENT REQUESTS

List all FY25 vehicle refurbishment requests. Attach a Capital Project Justification Form for Vehicles for each refurbishment requested. Insert additional rows and pages as needed.

Priority (1)	Fleet No. of Vehicle Being Refurbished (from Form 6)	Total FY23 Project Cost (2)	FY25 Funding				Estimated Additional Vehicle Life
			PTP		SSTAP		
			Fed/State (90%)	Local (10%)	State (95%)	Local (5%)	
		not applicable					
Insert additional rows as needed above this row.							
Total Costs:		$ -	$ -	$ -	$ -	$ -	

(1) Must correspond to priority among all FY25 capital requests indicated in Form 4.
(2) Use estimated unit costs provided in Form C-2a, C-2b, C-2c, C-2d and C-3.

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form C-6: CAPITAL PROJECT PLAN FUTURE VEHICLE REQUESTS

List all vehicles that you plan to replace or refurbish in the next five years, as well as all expansion vehicles you anticipate purchasing during this period. Insert additional rows and pages as needed.

Indicate Replacement, Expansion, or Refurbishment	If Replacement or Refurbishment, Agency Fleet No. of Current Vehicle (from Form 6)	Requested Vehicle Information(1)		Projected Funding Source (PTP, SSTAP,)	Project Years--Estimated Total Project Costs in FY25 Prices (2)				
		Type	Additional detail (estimated length, seats, w/c positions, etc.)		FY26	FY27	FY28	FY29	FY30
Replacement	196	Small Cutaway	12 + 2	PTP	$ 112,000				
Replacement	216	Small Cutaway	12 + 2	PTP	$ 112,000				
Replacement	218	Small Cutaway	12 + 2	PTP		$ 112,000			
Replacement	220	Small Cutaway	12 + 2	PTP		$ 112,000			
Replacement	223	Small Cutaway	12 + 2	PTP			$ 112,000		
Replacement	225	Small Cutaway	12 + 2	PTP			$ 112,000		
Replacement	234	Small Cutaway	12 + 2	PTP				$ 112,000	
Replacement	238	Small Cutaway	12 + 2	PTP				$ 112,000	
Replacement	239	Small Cutaway	12 + 2	PTP					$ 112,000
Insert additional rows as needed above this row.									
Total Projected Vehicle Costs:					$ 224,000	$ 224,000	$ 224,000	$ 224,000	$ 112,000

(1) Supply as much detail as possible on type, length, seating, etc.

(2) Use estimated unit costs provided in Form C-2a, C-2b, C-2c, C-2d and C-3. Do not inflate.

Small Cutaway Replacement

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form C-7: CAPITAL PROJECT PLAN FY 2025 EQUIPMENT REQUESTS

List all FY 2025 equipment requests, and attach a Capital Project Justification Form for Equipment for each request.

Insert additional rows and pages as needed.

Priority Among All FY25 Capital Requests (1)	Equipment Description	Total FY25 Project Costs (2)	FY25 Funding			
			PTP		SSTAP	
			Fed/State (90%)	Local (10%)	State (95%)	Local (5%)
1	Preventative Maintenance	$ 30,000	$ 27,000	$ 3,000		
Insert additional rows as needed above this row.						
Total Equipment Costs:		$ 30,000	$ 27,000	$ 3,000	$ -	$ -

(1) Must correspond to priority indicated in Form C-1.
(2) Use current prices.

This spreadsheet contains FOUR Capital Project Justification forms for Equipment Requests, separated by re
each page individually. Should you choose not to print all four, select the page numbers you do want to print

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

CAPITAL PROJECT JUSTIFICATION FORM (Equipment)-Attach ICE Fc

The following must correspond to the information indicated for this request on C-7 (Equipment).

Project Name: Preventative Maintenance
Priority*: 1 ***Must match Priority indicated on Form C-1**

Anticipated Cost $ 30,000.00

PROCUREMENT PLAN:

Who will procure this project?

X Grantee/Local Procurement

MTA

If local procurement, estimate number of days from award date:

Project Advertisement
Projected Award
Projected Delivery/Completion

PROJECT DESCRIPTION Provide a description of the project and justify it's neccessity. If more spac sheet.

Requesting preventative maintenance costs for 23 vehicles throughout the year 7/1/2024- 6/30/2025. Delmar Community Transit, provides most or all maintenance for vehicles used through the Maryland Transit Adminis Administration in our in-house maintenance division located in Cambridge Maryland. On occasion, our agenc maintenance provider for the expediency and distance. We also make sure if the vehicle is under warranty th through a qualified dealer.
We presently have three (3) full time maintenance staff and one (1) driver that is used for support services wh is needed when a mechanic is working alone. Our mechanics provide all preventative maintenance services, Maintenance Plan are attached in grant application.

Is this a joint project? YES NO

If YES, identify project partners: Partner 1:
Partner 2:

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: ~~Talbot County~~
Legal Name: **Delmarva Community Servies, Inc.**

Form C-8: CAPITAL PROJECT PLAN FUTURE EQUIPMENT REQUESTS

List all equipment valued over $1000 that you plan to purchase in the next five years.
Insert additional rows and pages as needed.

Equipment Description	Projected Funding Source (PTP, SSTAP)	Project Years--Estimated Total Project Costs in FY25 Prices (1)					
		FY26	FY27	FY28	FY29	FY30	Estimated Useful Life
none							
Insert additional rows as needed above this row.							
Total Equipment Costs:		$ -	$ -	$ -	$ -	$ -	$ -

(1) Use current prices. Do no inflate.

Annual Transportation Plan for Fiscal Year 2025

Jurisdiction/Program: **Talbot County**
Legal Name: **Delmarva Community Servies, Inc.**

Form C-9: CAPITAL PROJECT PLAN, FY 2025 FACILITIES REQUESTS

List all FY25 facilities funding requests as well as projected requests through FY29 and attach a Capital Project Justification Form for Facilities for each FY25 request. Insert additional rows as needed.

Priority (1)	Project Name / Brief Description	FY 2025 Estimated Project Costs (2)	Future Estimated Project Costs (2)	
			Design & Engineering	Construction
			FY: 2025	FY: 2025
	Planning:			
	Right of Way:	not applicable		
	Design & Engineering:			
	Construction:			
	Insert additional rows as needed above this row.			
Total Cost		$ -	$ -	$ -
Federal/State Share (PTP 90%)		$ -	$ -	$ -
Local Share (PTP 10%)		$ -	$ -	$ -

Estimated Number of Days from Award Date:	
Project Advertising:	
Project Award:	
Project Delivery:	

(1) Must correspond to priority indicated in Form C-1.
(2) Use current prices.

Procedures For Public Comment
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

01.23.24 Public Comments Sign In Sheet

Press and Public Comments

PUBLIC COMMENTS
SIGN IN SHEET
January 23, 2024

NAME **(please print)**	ADDRESS	TOPIC

Press and Public Comments

Time is allotted at the beginning and end of each meeting for the Commissioners to receive comments from the public. Anyone interested in speaking must sign up on the provided The Public Comment sign-up sheet is located on the table inside the meeting room.

The President of the Board will call the names of the listed individuals when it is time to speak. When making comments, individuals are asked to speak slowly, clearly, and concisely. Precede all comments with your name and address and speak only on the subject under discussion.

Comments in writing are welcomed and should be given to the staff after your presentation. Any person making personal, impertinent, or slanderous remarks, or whose speech or actions become disruptive, will be asked to leave the meeting.

Interested parties may address the Commissioners in writing at any time about any matter pertaining to County business. Written statements can be hand-delivered or mailed to:

The County Commissioners of Kent County, Maryland
400 High Street
Chestertown, MD 21620

Lucie Hughes, Director of Communications, Choptank Community Health System
1/23/2024
County Commissioners Meeting

Item Summary:
FOR IMMEDIATE RELEASE

Contact: Lucie Hughes, Director of Communication
Choptank Community Health System
410-479-8394, lhughes@choptankhealth.org

(Kent County, Md. – January 8, 2024)

Choptank Health announces new medical provider in Rock Hall

Choptank Community Health System recently welcomed provider Annie Coyer, PA at its Community Health Center at Rock Hall Elementary School. Coyer also sees Choptank Health medical patients at the Chestertown Health Center.

Coyer, who has been a provider with Choptank Health since October 2021, is now seeing Choptank Health medical patients of all ages and students enrolled in School-Based Health on Mondays from 8 a.m. to 4:30 p.m., and Thursdays from 8 a.m. to 6 p.m. at Choptank Health's Community Health Center at Rock Hall Elementary.

"We are excited to have our Chestertown office's primary care services extended into the Rock Hall community," said Choptank Health CEO and President Sara Rich. "Annie's new role will help more people have access to medical care in Kent County."

Coyer specializes in the comprehensive assessment and treatment of pediatric and adult patients working in local, rural communities.

Coyer received her Master of Science in Physician Assistant Studies from Arcadia University and a Bachelor of Science in Biology from Wesley College.

She is board-certified by the National Commission on Certification of Physician Assistants and is a member of the American Academy of Physician Assistants and the Society for Emergency Medicine Physician Assistants.

Choptank Community Health System's Annie Coyer, PA is now seeing Choptank Health medical patients and students enrolled in School-Based Health on Mondays and Thursdays at Choptank Health's Community Health Center at Rock Hall Elementary. Coyer also sees patients at the Chestertown Health Center, with new patients

welcome, and more at choptankhealth.org

Choptank Health's School-Based Health Centers provide medical and dental services for students in Caroline, Kent, Queen Anne's, and Talbot County Public Schools. Behavioral health and nutrition services are also offered in Caroline and Talbot, and dental services for Dorchester County Public School students. A mobile health unit is also used as part of Choptank Health's School-Based health center services.

Choptank Community Health System provides medical and dental services in Caroline, Dorchester, Kent, Queen Anne's, and Talbot counties to more than 30,000 adults and children, with a mission to provide access to exceptional, comprehensive, and integrated healthcare for all.

Choptank Community Health's medical services include primary health care, women's health, prenatal care, pediatrics, behavioral health, chronic health management, care navigation, and laboratory services, with new medical patients welcome.

New and existing Choptank Health medical patients can call the Community Health Center at Rock Hall Elementary School at 667-377-2004 or the Chestertown Health Center at 443-215-5353 to schedule a virtual or in-person appointment, with more information at www.choptankhealth.org.

ATTACHMENTS:

Description

Choptank Health New Provider Rock Hall

FOR IMMEDIATE RELEASE

Contact: Lucie Hughes, Director of Communication
Choptank Community Health System
410-479-8394, lhughes@choptankhealth.org

(Kent County, Md. – January 8, 2024)

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#####

Photo/Cutline:
"ChoptankHealth_Coyer_Annie_2023_Square.jpg"
Choptank Community Health System's Annie Coyer, PA is now seeing Choptank Health medical patients and students enrolled in School-Based Health on Mondays and Thursdays at Choptank Health's Community Health Center at Rock Hall Elementary. Coyer also sees patients at the Chestertown Health Center, with new patients welcome, and more at choptankhealth.org.

Gary Lasko, Senior Project Manager, Maryland Environmental Service
1/23/2024
County Commissioners Meeting

Item Summary:
Notice of Renewal Application

ATTACHMENTS:

Description

01.02.24 Gary Lasko, Senior Project Manager, Maryland Environmental Service

Maryland ENVIRONMENTAL SERVICE

RECEIVED
JAN 12 2024
By JLT

Wes Moore **GOVERNOR**
Aruna Miller **LT. GOVERNOR**
Charles Glass, Ph.D., P.E. **EXECUTIVE DIRECTOR**

January 2, 2024

Certified Mail
Return Receipt Requested

Commissioner Ronald H. Fithian
President, Kent County Commissioners
400 High Street
Chestertown, MD 21620

Subject: Refuse Disposal Permit Renewal Application
Existing Permit No. 2019-WMF-0608
Midshore II Regional Solid Waste Facility

Dear Commissioner Fithian:

The purpose of this letter is to inform you that the Maryland Environmental Service (MES) has submitted a request to renew Refuse Disposal Permit No. 2019-WMF-0608, to the Maryland Department of the Environment (MDE). MES seeks to renew the Refuse Disposal Permit for an additional five-year term to allow for the continued operation of the Midshore II Regional Solid Waste Facility located at 12236 River Road, Ridgely in Caroline County, Maryland. MES submitted the renewal application to MDE on December 27, 2023.

The Midshore II Landfill is part of the Midshore Regional Solid Waste System. This system consists of four planned regional solid waste management facilities that serve the municipal solid waste needs of Caroline, Kent, Queen Anne's, and Talbot Counties. This unique partnership is the only regional solid waste management agreement in Maryland. To date, two of the four solid waste management facilities have been constructed. Both of the existing facilities are landfills that are owned and operated by Maryland Environmental Service (MES), an independent state agency created to protect the State's air, land and water resources. MES is a self-supporting, not-for-profit public corporation, combining the public sector's commitment to environmental protection with the private sector's flexibility and responsiveness.

You are not obligated to respond to this notice, however, if you have any questions regarding this permit renewal application, please submit them in writing to the Maryland Department of The Environment, Attention Land Management Administration, or contact MDE's permit section at 410-537-3315. You may also contact Mr. Tim Ford in Millersville at 410-729-8303, or via email at tford@menv.com.

Commissioner Fithian
Refuse Disposal Permit Renewal Application
Midshore II RSWF
January 2, 2024

Sincerely,

Gary Lasako
Senior Project Manager

cc : Tim Ford, MES
Chuck Ingram, MES
Eric Frase, MES
Marcia King, MES

American Rescue Plan Act (ARPA) Funds Spend Plan
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

1-9-2024 ARPA Fund Commissioner Report

AMERICAN RESCUE PLAN ACT FUND
AS OF COMMISSIONER MEETING MINUTES DATED
1/9/2024

Project	Department	Project Estimate	Date Approved	Amount Approved	Date Completed
Feed the Elderly Year 1	Local Management Board	112,800	08/31/21	112,800	9/30/2022
Feed the Elderly Year 2 and 3	Local Management Board	204,115	03/08/22	204,115	
Clariflocculator Replacement Project	Water & Wastewater Fund	275,000	08/31/21	275,000	6/28/2022
Clariflocculator Replacement Project Change Order #1		2,817	01/11/22	2,817	6/28/2022
Clariflocculator Replacement Project Change Order #2		90,642	01/11/22	90,642	11/23/2022
AV System	Information Technology	71,254	10/26/21	71,254	5/17/2023
IT Software	Information Technology	27,095	10/26/21	27,095	8/10/2022
Neighborhood & Infrastructure Grants	Information Technology	258,402	12/14/21	258,402	
A/V Equipment in EOC	Emergency Operation Center	14,087	02/01/22	14,087	
SCADA Pump Station Monitoring	Water & Wastewater Fund	110,065	02/08/22	110,065	
Millington/RT301 Wastewater Treatment Feasibility Study	Water & Wastewater Fund	57,500	02/08/22	57,500	
Millington/RT301 Wastewater Conveyance System Capacity Study		9,500	09/27/22	9,500	
Tolchester Wastewater-Design Services Influent Screen	Water & Wastewater Fund	52,910	02/08/22	52,910	
Tolchester Wastewater - Bid Services and Const. Management		35,735	09/27/22	35,735	
Tolchester Wastewater Influent Screen Construction		600,914	04/25/23	600,914	
Worton WWTP Influent Lagoon Engineer Design & Bid Services	Water & Wastewater Fund	33,076	03/22/22	33,076	
Worton WWTP Influent Lagoon Engineer Const. Management		43,736	03/08/23	43,736	
Worton WWTP Lagoon Sludge Removal Contract		1,400,725	12/13/22	1,400,725	
Worton WWTP Lagoon Sludge Removal Contract Change Order #1		30,000	06/13/23	30,000	
Worton WWTP Lagoon Sludge Removal Contract Change Order #2		(486,784)	08/08/23	(486,784)	
Kennedyville Pump Station #2 Relocation Design	Water & Wastewater Fund	52,338	09/27/22	52,338	
Kennedyville Pump Station #2 Relocation Const. Management		*Deferred*			
Kennedyville Pump Station #2 Construction		*Deferred*			
Worton/Kennedyville GIS Water and Sewer Facilities Mapping	Water & Wastewater Fund	75,770	09/27/22	75,770	
Worton Vehicle Storage Building & site prep/lighting/heat	Water & Wastewater Fund	40,000	10/25/22	40,000	
Worton WWTP Solids Press Replacement Design	Water & Wastewater Fund	64,940	11/28/23	64,940	
Worton WWTP Solids Press Replacement Construction Management		*20,000.00*			
Worton WWTP Solids Press Replacement		*250,000.00*			
Total Amount of Funds Committed		$ 3,446,637		$ 3,176,637	
Amount of ARPA Funds		3,766,777		3,766,777	
Balance of ARPA Funds Remaining		$ 320,140		$ 590,140	

Contingency and Use of Fund Balance Report
1/23/2024
County Commissioners Meeting

ATTACHMENTS:

Description

1-9-2024 Commissioner Report Contingency

FY24 CONTINGENCY & USE OF FUND BALANCE
AS OF COMMISSIONERS MEETING MINUTES DATED
January 9, 2024

CONTINGENCY

DATE APPROVED	DEPARTMENT	AMOUNT APPROVED	DESCRIPTION
7/25/23	Buildings and Grounds-Government Center I	$ 53,522	Cornice and fascia repair to the Kent County Government Center Building (400 High Street)
7/25/23	Buildings and Grounds-Courthouse	23,949	Replacement of (2) Packaged Terminal Air Conditioner Units within Jury Assignment Office
8/8/23	Office of Finance	10,320	Lease Query subscription for GASB 87 and GASB 96 reporting
8/22/23	Water & Wastewater Fund	10,200	Edesville sewer service district-Parcel 46 Lover's Lane construction of sewer service line to the manhole
10/31/23	Buildings and Grounds - EMS Lynch Station	10,400	Building repairs at EMS Lynch Station
10/31/23	Capital Projects Fund - Detention Center	32,967	Regional Detention Center - Part I & Part 2 programing study - letter of intent
		-	
		-	
		-

Mike Moulds, Director, Public Works
1/23/2024
County Commissioners Meeting

Item Summary:
Public Security and Personnel
The meeting was closed under the Annotated Code of Maryland, General Provisions Article § 3-305(b) (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals; and (10) To discuss public security, if the public body determines that public discussion would constitute a risk to the public or to public security, including: (i) the deployment of fire and police services and staff; and (ii) the development and implementation of emergency plans.

ATTACHMENTS:
Description

Pete Landon, Director, and Logan Quinn, Chief, Emergency Medical Services, Kent County Office of Emergency Services
1/23/2024
County Commissioners Meeting

Item Summary:
Public Security and Personnel
The meeting was closed under the Annotated Code of Maryland, General Provisions Article § 3-305(b) (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals; and (10) To discuss public security, if the public body determines that public discussion would constitute a risk to the public or to public security, including: (i) the deployment of fire and police services and staff; and (ii) the development and implementation of emergency plans.

ATTACHMENTS:
Description

Jim Miller, Director, Human Resources
1/23/2024
County Commissioners Meeting

Item Summary:
Personnel
The meeting was closed under the Annotated Code of Maryland, General Provisions Article § 3-305(b) (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals.

ATTACHMENTS:

Description