



Sussex County

Sussex County's Budget Book



Final version

Last updated 06/24/21





TABLE OF CONTENTS

Introduction	4
General Information	5
Transmittal Letter	7
About Sussex County	9
Demographics	15
Basis of Budgeting	19
Organizational Chart	20
Fund Structure	21
Budget Process	23
Financial Policies	26
Fee Schedule	28
Budget Overview	35
Executive Overview	36
Strategic Plan	41
Short-term Factors	44
Priorities & Issues	45
Personnel Changes	46
Pay Scale	49
Long-Term Financial Plan	51
Fund Summaries	57
All Funds	58
General Fund	63
Capital Projects Fund	71
Sewer Fund	76
Water Fund	86
Fiduciary Fund	95
American Rescue Plan Grant Fund	98
Funding Sources	99
Taxes	100
Charges for Services - General Fund	102
Charges for Services - Enterprise Funds	104
Intergovernmental	107
Other Financing Sources	111
Miscellaneous (Connection and Assessment Charges)	115
Departments/Divisions	120
Assessment	121
Administration	125
Airport and Business Park	131
Building Code	136
Community Development	141
Constable	147
County Council	152
Economic Development	156
Emergency Medical Services	161
Emergency Preparedness	170
Engineering	178
Environmental Services - Sewer	185
Environmental Services - Water	195
Facilities Management	202
Finance	207
GIS	212
Grant-in-Aid	217
Human Resources	221
Information Technology	226
Legal	232



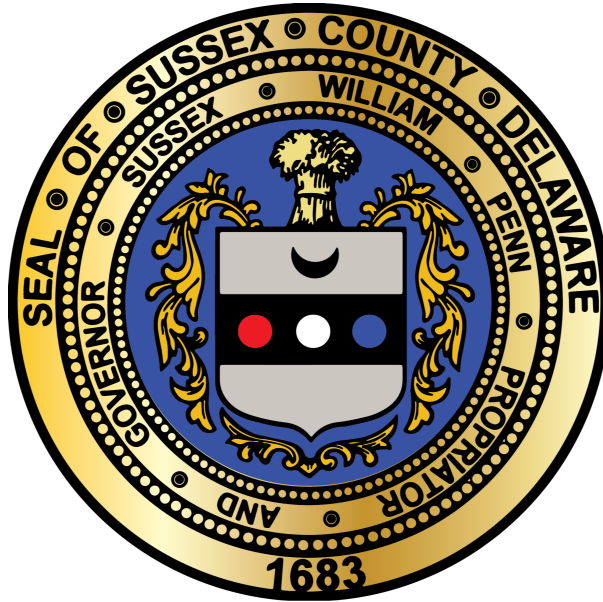
Library	233
Marriage Bureau	251
Planning and Zoning	255
Recorder of Deeds	262
Records Management	268
Register of Wills	272
Safety and Security	277
Sheriff	283
Capital Projects	287
One-year plan	288
Multi-year plan	293
Impact of Capital on Operating Budget	299
Debt	300
Government-wide Debt	301
Ordinances	302
Ordinances	303
Appendix	304
Airport and Business Park Requests	305
Administration Requests	351
Engineering Administration Requests	366
Paramedics Requests	374
Information Technology Requests	382
Enterprise Capital Requests	386
Glossary/Acronyms/Abbreviations	506



INTRODUCTION



SUSSEX COUNTY FISCAL YEAR 2022 ADOPTED BUDGET



The Sussex County Government is responsible for the writing, production and distribution of this publication.

Sussex County Government

2 The Circle
Georgetown, DE 19947
(302) 855-7741
www.sussexcountype.gov

Sussex County Council

Michael H. Vincent - President
John L. Rieley - Vice President
Cynthia C. Green
Douglas B. Hudson
Mark G. Schaeffer

Administration

Todd F. Lawson - County Administrator
Gina A. Jennings - Finance Director/COO
Kathy L. Roth - Deputy Finance Director



Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Sussex County, Delaware** for its annual budget for the fiscal year beginning **July 1, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

The award is valid for a period of one year only. We believe our current budget document continues to conform to program requirements, as we are submitting it to GFOA to determine its eligibility for another award.





TRANSMITTAL LETTER

Todd F. Lawson, County Administrator

May 25, 2021

Mr. President and Members of Council:

As required by Title 9, Chapter 70, § 7003(d)(5) of the Delaware Code, I respectfully submit the Proposed Annual Operating Budget for Sussex County for Fiscal Year (FY) 2022. The FY 2022 proposed budget was developed by the County Administrator, the Finance Director/COO and the Deputy Finance Director. This recommended budget was drafted after receiving submissions from County departments. We greatly appreciate the efforts of the directors and their staff in assisting us in producing a balanced budget.

As we move into FY 2022, the real estate market is flourishing in Sussex County. We are anticipating record-breaking numbers in building permits as we finish the current fiscal year. We project that the County will have 21 percent more building permits than it did at the last peak in 2006. When comparing year over year, the County is projected to process 34 percent more permits than last year. As we plan out the FY 2022 budget, we must operate a government that can meet the current demand of its residents and visitors while being cognizant that the economy can always change for the worse.

The Fiscal Year 2022's overall budget is \$278.0 million, with 28 percent being the General Fund. Although the General Fund has no increase, the overall budget has increased \$100.7 million. The majority of the increase is due to two items: (1) the receipt of the American Rescue Plan Act funds of \$45.5 million and (2) the continual upgrades and expansion of our sewer system in the additional amount of \$41.3 million.

The County's largest revenue source, realty transfer tax (RTT), is budgeted to be \$2.4 million beyond Fiscal Year 2021's original budget. Relying on RTT collection for operations does present a risk due to the volatile nature of the funding. However, based on trends, the budget being presented keeps RTT at an attainable level. FY 2022's RTT revenue is budgeted approximately 70 percent of what was collected in FY 2020. In this budget, RTT funding is used for all expenses that are eligible to be paid for by RTT. These expenses include public safety, economic development and public works. Continuing to be conservative with economically driven revenues like RTT, other building-related revenues are budgeted at 70 percent of FY 2021's projections.

Whereas economically-driven revenues are budgeted based on trends, some revenues are budgeted on assumptions. We assumed that the County would continue to receive 1.5 percent of RTT on eligible properties in unincorporated areas. If the State were to change these revenue sources or pass any legislation that would cut our revenues or raise our expenses, we would have to re-evaluate the entire budget, particularly public safety. We also assume, since the State has not approved their FY 2022 budget, that they will continue to fund our paramedics at 30 percent of last year's budgeted expenditures.

Because of Sussex County's strong economy, our economically-driven revenues are projected to see an increase from the original FY 2021 budget. However, there is a large decrease in revenue in the Sheriff's Department. The County's Sheriff's Department is responsible for the sale of delinquent properties. Due to multiple factors, including federal and state restrictions, we have seen a decrease in these types of sales.

Although Sussex County is realizing additional revenue, it continues to be important not to grow operational expenses that cannot be sustained during a slowed economy. Therefore, the budget process must be a collaborative effort among the budget team and department heads to prioritize expenses that may result in long-term commitments. I want to personally thank everyone for being reasonable with their requests during such a busy time. It may be easy to ask for additional staff during unprecedented times, but our departments always first look how better to automate or streamline processes, when possible, before asking for more staff.

Just as we scrutinize operational costs, we also evaluate any new programs and projects that are added to the budget. This budget makes recommendations for programs and projects that align with the County's objectives and address long-term concerns and issues. These topics are the same as last year. They include being able to sustain the government without adding a financial burden to our current and future residents, being able to provide adequate services for a growing elderly population, increasing workforce housing opportunities and fostering an environment that attracts businesses and creating jobs for our highly-skilled workforce. The programs and projects funded through this budget that help address some of these objectives are the ExciteSussex Loan program, the housing trust fund, the funding for broadband and the funding for the expansion of public safety through additional staff and a new paramedic training facility.



To ensure that all departments are aligned with Administration and the County's priorities, the budget is created with six organization-wide goals that then lead into specific department operational goals. Each department's goals are listed in their respective location of the budget document. Each department's goals reference an organization-wide objective listed below.



Maintain the County's strong financial position through efficient use of resources



Provide services that contribute to an active, healthy and informed community



Promote initiatives for measured economic development and growth



Advance balanced efforts to protect our County's environment, residents and visitors while preserving the character of the county and its natural resources



Provide a safe and secure environment for everyone who lives, works and conducts business in the county



Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government

These administrative organizational-wide goals are developed from the vision of County Council and their constituents through the Comprehensive Plan. It is important to thank the County Council for their leadership and continued fiscal responsibility, which have helped build a strong foundation that has allowed this government to continue to live within its means and stay strong during any economic uncertainty.

In closing, this budget has been created with balance in mind — not just revenues equal expenses — but also quality services equal demand and reasonable expenses equal sustainability.

Please feel free to contact me or the budget team with any questions or concerns you may have.

Sincerely,

Todd F. Lawson

County Administrator



ABOUT SUSSEX COUNTY



Sussex County is proud of the natural beauty, mix of small towns, rich history and popular attractions that are found throughout our county. It is a rural county in transition; a community that, in some ways, represents a microcosm of the United States with developing - more urbanized - seaside resorts to the east, and industry and agriculture dominating the central and western landscape. Our county is the largest county in Delaware, comprising a total land area of approximately 938 square miles, or 48 percent of the State's total area, with a population estimated to be over 240,000 by the United States Census Bureau. The County is bordered on the east by the Atlantic Ocean, on the north by Kent County, Delaware, and on the south and west by that portion of the State of Maryland lying east of the Chesapeake Bay. The Town of Georgetown, the County seat, is situated in the center of the county. The county is within 200 miles of New York City, Philadelphia, Baltimore, and Washington, D.C., putting Sussex County within a four-hour drive for more than a quarter of the Country's population.

The modern County government was established on July 23, 1970, replacing the Levy Court Commission with a Council-Administrator form of government. The government is composed of a legislative body – the County Council and an administrative arm. County Administration includes operating departments and offices, some of which are administered by officials elected at-large, known as Row Officers. The County Council, which has legislative powers, consists of five members who represent geographic districts. Council members are elected to four-year terms that are staggered. The County Administrator and County Finance Director are appointed by the County Council. The County Administrator is responsible for the entire range of executive, administrative and fiscal duties performed by all County departments.

Local property taxes are very low, making the county a desirable destination for new residents and retirees. The State of Delaware has never had a general sales tax, inventory tax, or statewide property tax. Both the County's population and age grow year after year, most likely due to low taxes and quality of life. Per the 2010 U.S. Census, Sussex County had a population increase of more than 25 percent from 2000 to 2010. The Delaware Population Consortium predicts that the population will increase 30 percent from 2010 to 2040.

Sussex County has many events all year long to attract visitors. One of the most unique events, of which the County is tremendously proud, is the biennial event known as Return Day. This event sets Sussex apart from other counties. Return Day originated around 1790 and is set on The Circle in Georgetown, the County seat. Return Day is held two days after Election Day and was started so 'voters' could come to hear the 'returns', or results, of the elections. During this day, election results were read, food was served, and music was played. By the 1970s, the ceremonial act of 'burying the hatchet' began, symbolizing the end of the campaign season.

The eastern portion of the county is home to most of Delaware's beaches and seaside resorts. Sussex's central and western areas are the backbone of Delaware's agriculture industry. Because of these land features, most of the county's employment is driven by agriculture and tourism. The next table shows the top 10 employment-types in Sussex County in 2020.



Type of Employer	Number of Employees	Percentage of Total County Employment
Health Care and Social Assistance	12,827	16.1%
Retail Trade	11,828	14.9%
Manufacturing	10,482	13.1%
Accommodation and Food Services	10,452	13.1%
Government	9,033	11.3%
Construction	5,366	6.5%
Administrative and Waste Services	5,132	6.4%
Other Services, except Public Administration	2,655	3.3%
Professional and Technical Services	2,094	2.6%
Transportation and Warehousing	1,847	2.3%
Total Employees in Sussex County in 2020	79,802	



History of Sussex County



From the first inhabitants of this land, the Lenape/Nanticoke tribes, to Dutch settlers in the early 17th century to the present day, Sussex County has seen many visitors. Some of those visitors have stayed, farming the land, harvesting resources, working and calling this new land home. The largest, but historically least populous, county in the state of Delaware. Most of the County's economy revolves around agriculture, as Sussex produces the most poultry of any county in the United States, but tourism plays a large role in the economy, especially at the County beaches. Sussex County has had its share in the limelight of history. Below are some key dates in Sussex County and Delaware's history:

Archeologists estimate that the first inhabitants of Sussex County arrived between 10,000 and 14,000 years ago. Tribes eventually were pushed west toward modern day Oak Orchard. Today the Nanticoke Tribe numbers near 4,000 members. They host their annual Pow-Wow the second week of September in Oak Orchard, with attendees numbering near 15,000.

1609 - Henry Hudson and his crew aboard the Half Moon enter the mouth of what will become known as Delaware Bay.

1613 - Cornelius Jacobsen Mey, a Dutch navigator, discovered and named both Cape May and Cape Henlopen (originally Hindlopen) in the Delaware Bay.

1631 - Dutch established a trading post in what is present-day Lewes, calling the colony Zwaanendael, or "Valley of the Swans".

1664 - The English wrested control of New Netherland from the Dutch. The Dutch briefly recaptured the territory in 1673 as part of the Third Anglo-Dutch War. At that point, they established courts in the town of New Castle and at the Hoerkill at the southern end of the territory, effectively creating two counties out of the territory. After the war concluded in 1674, the Delaware territory was returned to the English. It was then placed under the control of James Stuart, Duke of York.

1681-1682 - The King of England grants Pennsylvania and Delaware to William Penn, an English proprietor who names Delaware's southernmost county for his home county of Sussex in England. The land grant sets off years of disputes with the Calvert family of neighboring Maryland, who challenge the boundaries between Delaware and Maryland.

1704 - Delaware, also known as the "Three Lower Colonies," is established as its own government independent of Pennsylvania, though still under English rule.

1707 - 3,000-acre Broad Creek Reservation formed around what is today modern-day Laurel. The reservation was sold in 1768, and the Tribe migrated east to modern day Oak Orchard.

1711 - Native American reservation near Millsboro began. Last tract was sold to William Burton in 1731.

1732 - Charles Calvert signed a territorial agreement with William Penn's sons that drew a line somewhere in between the two colonies and renounced Calvert's claim to Delaware. But Lord Baltimore later claimed that the document he signed did not contain the terms he had agreed to and refused to put the agreement into effect. Beginning in the mid-1730s, violence erupted between settlers claiming various loyalties to Maryland and Pennsylvania. The border conflict between Pennsylvania and Maryland would be known as [Cresap's War](https://en.wikipedia.org/wiki/Cresap%27s_War) (https://en.wikipedia.org/wiki/Cresap%27s_War).



1750-51 - A team of surveyors from both colonies surveyed and marked the Transpeninsular Line, which established the southern boundary of Sussex County. However, residents of the disputed territory continued to pay taxes to Maryland into the 1770s.

1763 - Deep Creek Iron forge established outside Georgetown; iron working industry begins in Sussex County.

1763 - 1767 - Charles Mason and Jeremiah Dixon surveyed the Mason-Dixon line, settling Sussex County's western borders. After Pennsylvania abolished slavery in 1781, the western part of this line and the Ohio River became a border between free and slave states; the survey formalizes the boundary, and thus brings an end the decades of dispute that began with the Penn's and Calvert's.

1776 to 1783 - Revolutionary War. It has been variously estimated that anywhere from half to four-fifths of the 14,000 Sussex Countians in 1776 were loyalists to King George. There were several assemblymen and respected politicians here in Sussex County that by 1774, had been forced to flee to Canada, with their property confiscated and their lives in ruins.

1787 - Delaware becomes the first state to ratify the U.S. Constitution.

1791 - Georgetown platted out and established as the new County seat; the County seat had been located at Lewes but was relocated to a more central portion of the County.

1791 First Return Day held. The Delaware Legislature required all votes to be cast on Election Day at the new County Seat in Georgetown, Delaware. Thus, all Sussex County residents had to travel to Georgetown in order to vote on Election Day, and then return two days later to hear the results – hence the name Return Day. The winners of that year's political races would parade around the town circle in horse pulled carriages, and then the losers and the chairs of the county's political parties would perform the ceremonially "bury the hatchet" into a tub of sand. In 1811, voting districts were created across the state, but the Board of Canvassers would still meet two days later in Georgetown to announce the final election results.

1813 - Lewes bombarded by the British during the War of 1812.

1830s to 1840s - Canning industry begins.

1856 - Harriet Tubman organized what is considered by Tubman scholars to be "one of her most complicated and clever escape attempts." Tubman located a slave named Tilly in Baltimore. Tubman decided she and Tilly would travel by steamboat to Seaford, first sailing south down the Chesapeake Bay then up the Nanticoke River. Tubman and Tilly spent the night at a hotel located atop the hill. Nearly arrested by slave traders the following morning, accounts note that the hotel landlord intervened on behalf of the two women. Thanks to Tubman's letter of passage which identified her as a free African American woman from Philadelphia, she and Tilly obtained passes to safely travel north, first by train to Camden, then by carriage to Wilmington.

1859 - Railroad reaches Delmar. Farmers are now able to ship perishable goods outside of Delaware to cities such as Wilmington, Philadelphia and Baltimore.

1860 to 1865 - The Civil War period sees Delaware become a border state, siding with the Union. But Confederate sympathies run deep in southernmost Sussex County.

1871 - Strawberries first planted near Selbyville.

1872 - Rehoboth Beach founded as a tent revival meeting ground.

1878 - Rail line reaches Rehoboth Beach; popularity of beaches spreads south.

1903 - Sussex County Levy Court is abolished by Delaware General Assembly and reformed as a 10-member panel.

1915 - The Delaware General Assembly again abolishes and reforms the Levy Court, this time as a three-member board of commissioners; the new Levy Court takes effect in 1917.

1919 - Last ship built in Bethel, which had been a popular ship-building port along Broad Creek, a tributary of the Nanticoke River and Chesapeake Bay.

1923 - Cecile Steele of Ocean View orders 50 chicks for her egg-laying business, but instead receives 500 birds thanks to a clerical error. The foul-up gives birth to the modern broiler industry, and will make Sussex County not only the birthplace, but the leading county of broiler production in the United States.

1924 - du Pont Highway opens, connecting Sussex County to points northward.



1939 - The DuPont Company opens the first plant to commercially produce nylon in Seaford on December 15, making Seaford the Nylon Capital of the World.

1943 - Levy Court of Sussex County purchases ground near Georgetown for airport. U.S. Navy, and later a private firm, All American Engineering, use the property for training and testing grounds.

1967 - Delaware Technical Community College opens in Georgetown in September.

1970 - Sussex County, by authority of the Delaware General Assembly, shifts from Levy Court system to County Council form of government. Two Council seats are to be added to the new County Council, beginning with the legislation's effective date of January 1, 1971; that act brought to five the total number of elected members on the panel.

1974 - Sussex County Council [adopts first official County flag](https://sussexcountyde.gov/history-sussex-county-flag), a design based on merged imagery: the Dutch flag and the sheaf of wheat from William Penn's County seal. The flag was designed by William C. Scott of Selbyville.

1985 - population of Sussex County reaches 100,000.

1995 - Dogfish Head Brewery opens in Milton.

1996 - County offices relocate from the Sussex County Courthouse on The Circle in Georgetown to the current County Administrative Offices building next door.

1998 - The Delaware Center for the Inland Bays begins partnership with Sussex County to manage the 150-acre James Farm as a nature preserve at Holts Landing.

2001 - The Sussex County Land Trust (SCLT) was formed to help protect open space. The SCLT is a nonprofit conservation organization, dedicated to protecting natural, cultural, and agricultural resources.

2004 - Little League Softball World Series moves to Sussex County.

2006 - *Reader's Digest* names Rehoboth Beach Boardwalk among "Best of America" and profiles iconic resort attraction in May edition.

2006 - Robert Stickles, the longest serving County Administrator under the County Council form of government, retires. David B. Baker appointed as County Administrator.

2007 - The prototype of the first-ever County flag, designed by William C. Scott of Selbyville in 1974, is generously donated to the County by Mr. Scott in December. The flag remains on display in the County Administrative Offices building in Georgetown.

2008 - Delaware's senior U.S. senator, Joseph R. Biden III, elected as Vice President of the United States; visits Georgetown for Return Day to celebrate win during post-election tradition.

2008 - A new \$13 million state-of-the-art Emergency Operations Center opens next to the Sussex County Airport outside Georgetown, giving the County a modern facility to process 911 calls and coordinate responses to emergency events.

2009 - A new 3,109-foot runway opens at the Sussex County Airport near Georgetown, giving pilots an alternate runway to use when landing smaller aircraft in crosswind conditions. The runway is the second at the airport, joining the main 5,000-foot runway.

2010 - Population of Sussex County reaches 200,000.

2011 - David B. Baker in January announces planned retirement from County government after 33 years of service, five of those as County Administrator; Georgetown-area native Todd F. Lawson named as successor in July. Baker retires Dec. 31, 2011.

2011 - National Resources Defense Council awards five-star ratings to Rehoboth Beach and Dewey Beach for water quality.

2011 - *Extreme Home Makeover: Home Edition* TV crews come to Delaware to film construction of weeklong project to erect new facility for Jusst Soup ministry near Milton.



2011 - Earthquake registering 5.8 on the Richter scale emanates in central Virginia, rattling many locales across the mid-Atlantic and East Coast, including Sussex County and Delaware.

2012 - Charles W. Cullen Bridge, known locally as the Indian River Inlet Bridge, opens with the fifth span since original crossing in 1934, this one a cable-stayed bridge that becomes an eye-catching beacon in the coastal landscape.

2014 - Sussex County builds and operates its first park, a twenty-acre parcel just outside Woodland.

2014 - Social justice advocate and attorney Bryan Stevenson, originally from Milton, publishes memoir *Just Mercy: A Story of Justice and Redemption*, which goes on to critical acclaim as both a New York Times bestseller and eventual big-screen adaptation. (2019)

2016 - Lawrence Lank retires as Director of Sussex County Planning and Zoning after 47 years of service. After starting with the County in 1969, he drew the first Sussex County zoning map in 1971.

2017 - Then Former-Vice President Joe Biden and wife Jill, purchase home in the North Shores community near Rehoboth Beach.

2018 - Sussex County Councilman George Cole retires after 32 years. The longest serving Councilperson, a member of the Cole family has held that council seat since its creation. His father Charlie held the office until his death in 1985, and his mother Kitty until George was elected.

2019 - Dogfish Head Brewery is acquired by the Boston Beer Company for \$300 Million.

2020 - Sussex County population reaches 235,000, a 20% increase from 2010.

2020 - Delaware's own Joseph R. Biden is elected the 46th President of the United States; this will be bringing attention to Sussex County as he has a home near Cape Henlopen.

2021 - Milton native Jimmie Allen named New Male Artist of the Year during the Academy of Country Music Awards, the first Black solo performer to win the honor.



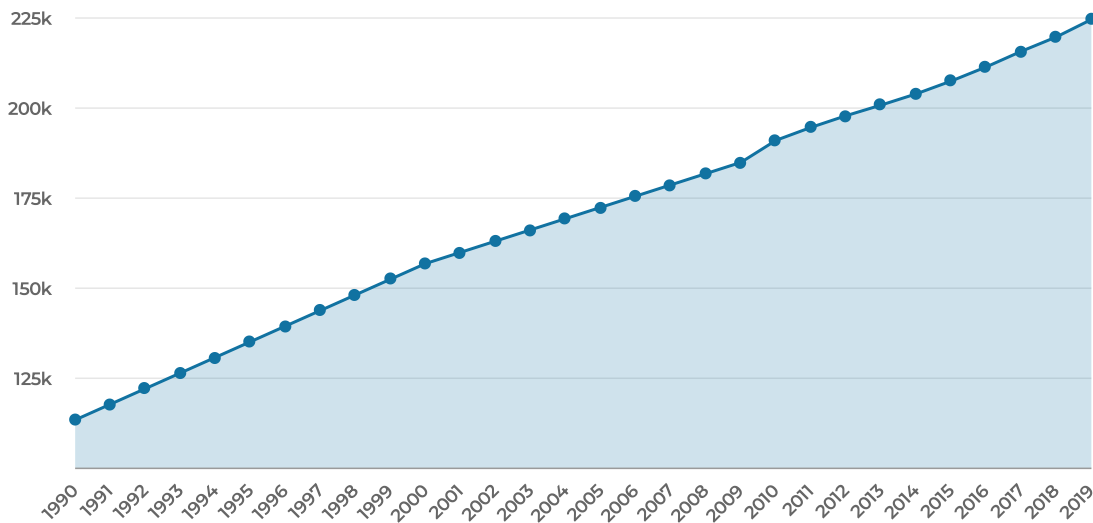
Population Overview



TOTAL POPULATION
224,384

▲ 2.2%
vs. 2018

GROWTH RANK
1 out of **3**
Counties in Delaware



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

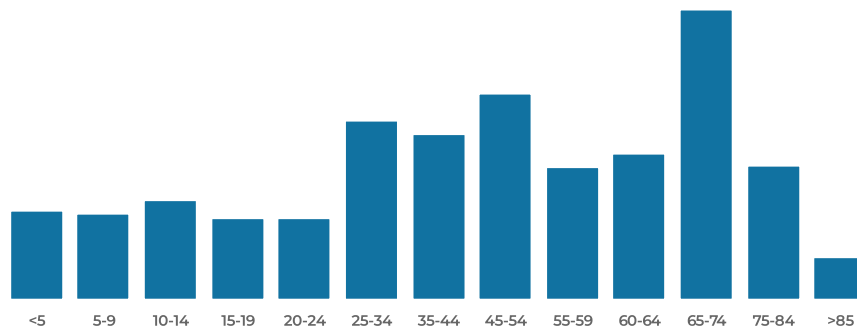


DAYTIME POPULATION
215,549

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

POPULATION BY AGE GROUP



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

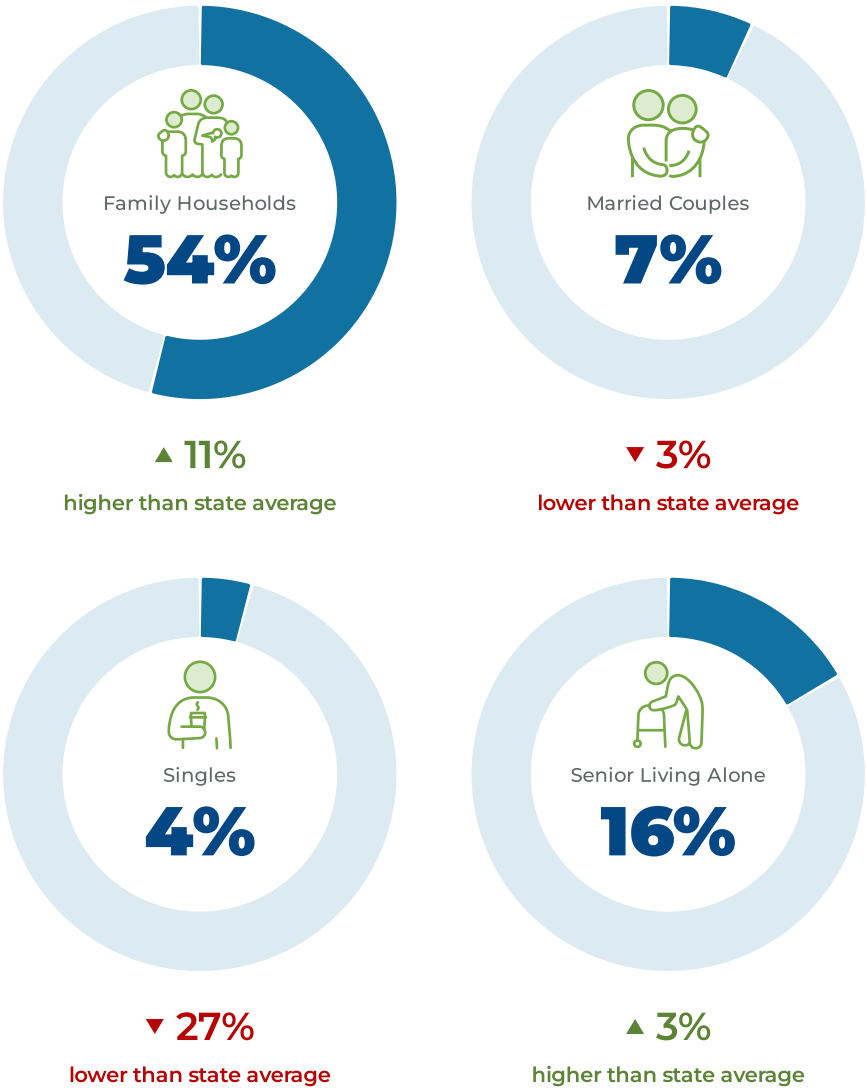


Household Analysis

TOTAL HOUSEHOLDS

91,697

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

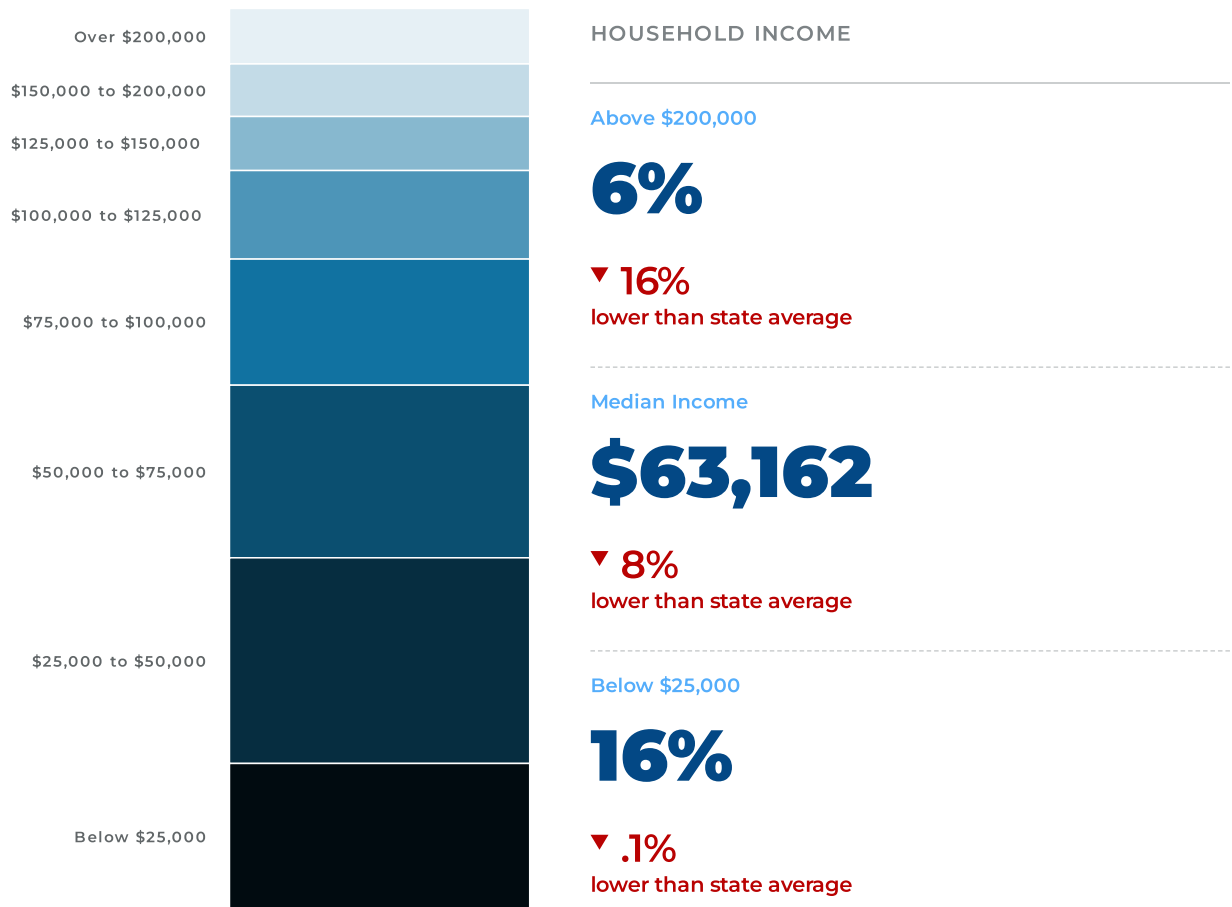


** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



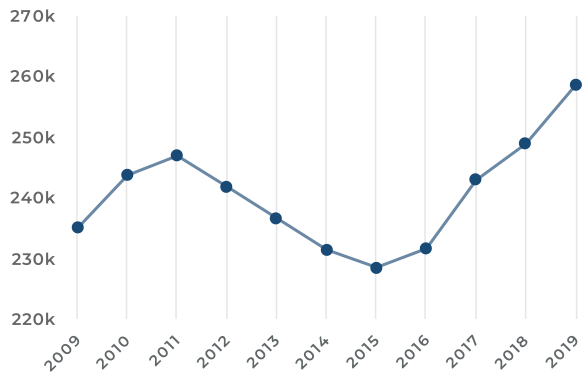
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



Housing Overview



2019 MEDIAN HOME VALUE
\$258,600



** Data Source: 2019 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

Sussex State Avg.



HOME VALUE DISTRIBUTION



** Data Source: 2019 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

** Data Source: 2019 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



BASIS OF BUDGETING

Basis of Accounting vs. Basis of Budgeting

The basis of accounting refers to the timing of when revenues or expenditures/expenses are recognized in the accounts and reported on the financial statements. Sussex County conforms to generally accepted accounting principles (GAAP) as applicable to government units and has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association.

Sussex County adopts a balanced budget on a per-fund basis. The budgets are adopted using a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. Measurable means knowing or able to reasonably estimate the amount. Available means collectible within the current period, or soon enough thereafter, to pay liabilities for the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw down on current resources.

The General Fund and Capital Projects Fund are budgeted consistent with standard accounting reports using the modified accrual method. However, due to the self-supporting nature of the Enterprise Funds, the basis of accounting at times differs from the basis of budgeting. When developing budgets, operational capital outlays are treated as expenditures so that fees can be adjusted to meet cash demands. Principal payments on long-term bonds are also treated as expenses for the same reason. Because the modified accrual method is a short-term focus, asset depreciation is not a recognized expense.

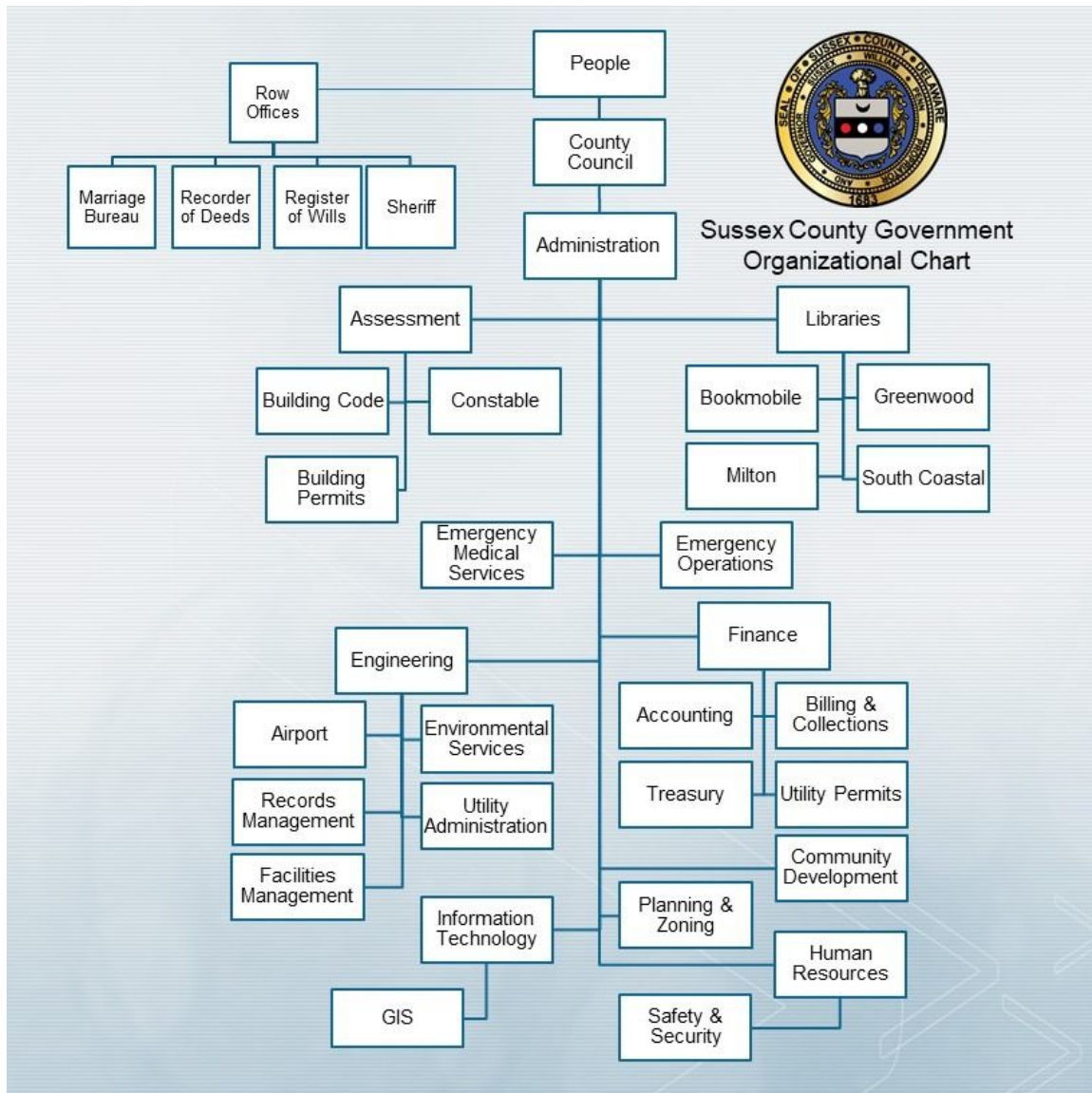
The following schedule summarizes the differences:

Fund	Revenues		Expenditures		Asset Depreciation		Capital Outlay	
	Budget	Fund Financial Statement	Budget	Fund Financial Statement	Budget	Fund Financial Statement	Budget	Fund Financial Statement
General Fund	Modified Accrual	Modified Accrual	Modified Accrual	Modified Accrual	No	No	Expenditure	Expenditure
American Rescue Plan	Modified Accrual	Modified Accrual	Modified Accrual	Modified Accrual	No	No	Expenditure	Expenditure
Capital Projects	Modified Accrual	Modified Accrual	Modified Accrual	Modified Accrual	No	No	Expenditure	Expenditure
Enterprise Funds	Modified Accrual	Full Accrual	Modified Accrual	Full Accrual	No	Yes	Expense	Asset



ORGANIZATIONAL CHART

Sussex County is governed by a five-member elected Council. Each Council member is elected from their respective district to serve a four-year term. The County Council appoints the County Administrator. The County Administrator implements the Council's policies, oversees the preparation of the annual budget for Council's approval and supervises an overall staff of approximately 550 employees. The organizational chart outlines the departments that these employees work for.



FUND STRUCTURE

Sussex County, like other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Sussex County's funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds. These categories are further divided into individual funds that are represented in this budget book. These funds are described below.

Governmental Funds

General Fund

The General Fund is the chief operation fund of the County. It accounts for all resources not required to be accounted for in other funds. A significant part of the General Fund revenues are used to maintain and operate the general government. Expenditures include, among other things, those for general government, public safety, community development, libraries, planning and zoning, assessment, building code and code enforcement.

The General Fund is an appropriated fund and listed in the budget ordinance. Appropriations are at the department level.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction or improvements of capital facilities. This fund is supported by transfers from the General Fund, particularly realty transfer tax.

The Capital Projects Fund is an appropriated fund and listed in the budget ordinance. Appropriations are at the department level.

American Rescue Plan Act Grant Fund

The American Rescue Plan Act Grant Fund was set up specifically to track the federal funds received through the American Rescue Plan Act. This fund is new for this fiscal year.

The American Rescue Plan Act Grant Fund is a newly appropriated fund and listed in the budget ordinance. Appropriation is at the grant level.

Proprietary Funds (solely Enterprise Funds)

The Enterprise Funds are appropriated and listed in the budget ordinance together. The operating expenses are appropriated at the function level. Although included in this document, sewer and water capital projects are not appropriated as they are recorded as an asset in the accounting system.

Sewer Fund

The Sewer Fund accounts for the operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services are recovered primarily through sewer user charges.

The Sewer Fund is an appropriated fund and listed in the budget ordinance. The operating expenses are appropriated at the function level. Although included in this document, sewer capital projects are not appropriated as they are recorded as an asset in the accounting system.

Water Fund

The Water Fund accounts for the operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services are recovered primarily through water user charges.

Fiduciary Funds

Although the Fiduciary Funds are listed in the budget book and in the financial statements, these funds are not appropriated funds.

Pension Trust Fund

The Pension Trust Fund is used to account for resources held for the benefit of parties outside the government, specifically pensioners of the County. This fund is supported by contributions through the General Fund and Proprietary Funds.

Other Post-Retirement Employee Trust Fund (OPEB)

The OPEB Fund is used to account for resources held for the benefit of parties outside the government, specifically pensioners of the County who earned an insurance benefit in addition to their regular pension. This fund is supported by contributions through the General Fund and Proprietary Funds.



Relationship Among the Funds

Some funds rely on other funds for support. The chart below shows how each fund relies on one another to sustain. This support can be found in the budget under the line items "Transfers In" and "Transfers Out" or "County Contributions".

Transfers Money from:	Transfers Money to:		
	Capital Projects Fund	Pension Fund	OPEB Fund
General Fund	X	X	X
Sewer Fund		X	X
Water Fund		X	X

Relationship Between Departments and Funds

The following chart is a cross-reference table to depict the relationship between the departments/divisions, the fund where the department/division is accounted for and their function within the fund. Some departments/divisions have expenses that are allocated to other funds. This chart shows which fund you can find the entire budget of the department.

Department/Division	Fund(s)	Function
Administration	General	General Government
Airport and Business Park	General	Economic Development
Assessment	General	General Government
Building Code	General	General Government
Community Development	General	Community Development
Constable	General	General Government
County Council	General	General Government
Economic Development	General	Economic Development
Emergency Preparedness	General	Emergency Preparedness
Engineering	General	Engineering
Facilities Management	General	General Government
Finance	General	General Government
GIS	General	General Government
Grant-in-Aid	General	General Government
Human Resources	General	General Government
Information Technology	General	General Government
Legal	General	General Government
Libraries	General	Library
Paramedics	General	Paramedics
Planning and Zoning	General	Planning & Zoning
Recorder of Deeds	General	Constitutional Office
Records Management	General	General Government
Register of Wills	General	Constitutional Office
Safety and Security	General	General Government
Sheriff	General	Constitutional Office
Environmental Services	Sewer and Water	Utility Operations and Maintenance

Major Funds

Major funds are funds whose revenues or expenditures constitute more than 10 percent of the revenues or expenditures of the appropriated budget. The major funds of the County are the General Fund, Capital Projects Fund, Sewer Fund and the new American Rescue Plan Act Grant Fund.



BUDGET PROCESS

Each year in February, the budget process begins with a set of organizational objectives communicated by County Administration. The Fiscal Year 2022 objectives include:



Maintain the County's strong financial position through efficient use of resources



Provide services that contribute to an active, healthy and informed community



Promote initiatives for measured economic development and growth



Advance balanced efforts to protect our County's environment, residents and visitors while preserving the character of the county and its natural resources



Provide a safe and secure environment for everyone who lives, works and conducts business in the county



Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government

These objectives are used by each department in setting their own goals when developing their requests. The individual department goals can be found in each department's section. Each goal is aligned with the organizational objectives and the alignment is noted by the applicable image.

From February to March, departments develop their goals and requests. In March, the departments submit their requests to Administration. A couple of weeks after the submissions, individual department meetings are held with Administration to review the requests. Through April, the budget team, through the help of each department, produces a budget that fits within the projected revenue.

In early May, Administration holds a budget workshop for County Council where staff present new or large initiatives. The budget workshop provides the opportunity to thoroughly review the budget requests in a public setting with County Council in anticipation of the final budget introduction.

A regular Council meeting is held in late May to discuss the budget. At this time, Administration presents a balanced budget with the budget ordinance. Council then introduces the ordinance to be considered after a public hearing.

The public hearing must be held no sooner than 21 days after the ordinance is introduced. At this time, the public can speak to Council regarding the proposed ordinance.

After the public hearing, Council must adopt revenues and appropriations through a budget ordinance by June 30 of every year.

A budget calendar/timeline for FY 2022 can be found in the next section.



Budget Timeline

The specific Fiscal Year 2022 budget timeline is shown below:



Jun 29, 2021

Budget must be approved at this meeting as it is the last Council meeting of the fiscal year

Adopted Budget

The FY 2022 Budget was adopted on June 22, 2021. There were no changes made from the proposed version for this budget year.

Changes to Budget After Adoption

As long as the budget does not go over the appropriations approved by County Council in the adopted ordinance, departments are able to request budget transfers throughout the year. The budget transfers are approved by the Finance and Administration Departments.

The Administrator is also allotted a contingency amount that can be used on various items. If the overall budget expenditures exceed the entire appropriation approved by County Council, the budget must be formally amended by going through the same process in which the budget was adopted, which means adopting an ordinance through the public hearing process.



FINANCIAL POLICIES

Sussex County's Financial Policies, compiled below, set forth the basic framework for the overall fiscal management of the County and are used in the development of the annual budget. These policies are set either by Delaware State Code, County Council or County Administration. No matter the policy, the County continues to strive for sound financial planning in providing services for residents and visitors. To ensure long-term sustainability, the County's focus, when creating a budget, is to keep expenditures within the current sources of revenue.

Long-term Financial Policy

Each year, the County develops a Long-Term Financial Plan that forecasts operating expenses and revenue for the next 10 years for the General Fund and Capital Expenditures and Revenues for the next 5 years for both the General and Enterprise Funds. The Long-Term Outlook is updated during the annual budget process and is included in the Long-Term Financial Plan section under the Budget Overview menu.

As implemented by the County Administrator, the budget is created with the following guidelines to ensure long-term sustainability:

- Prepare a balanced budget where revenues, including use of reserves, equal expenditures
- Maintain an operating reserve of at least 25 percent
- Fund, at a minimum, the actuarial determined level of funding for pensions and pension benefits
- Continue financial practices that maintain a 'AAA' strong bond rating
- Use technology to streamline and automate business practices to help keep up with the demand for services
- Continue the pay-as-you-go philosophy for the capital projects fund; operate without tax-supported debt

Balanced Budget

The State of Delaware requires the County to adopt a balanced budget by June 30 of every year. A balanced budget is a budget where revenues, including use of reserves, equal expenses for the year.

Budgeted Revenue Policy

Per Delaware State Code, the county government, at the meeting at which the annual operating budget ordinance is adopted, shall list taxes and other revenue sources that will yield sufficient revenue which, together with any available reserves, will balance the budget. Revenues shall be estimated only upon the basis of the cash receipts anticipated for the fiscal year. The estimated yield from each item of revenue, as well as the amount of reserves to be used in the balancing of the budget, shall be provided to the county government by the County Administrator.

Budgeted Expenditure Policy

Per Delaware State Code, all expenditures must be supported by sufficient revenue or any available reserves.

The budget expenditures are approved at a department level in the form of an ordinance. During the year, it is the responsibility of the Finance Department to administer the budget. Budgetary control is maintained by employing the use of encumbrances to control the expenditure of appropriations. Because the adopted budgeted ordinances are for one year, all unexpended appropriations in the current operating expenditures budget, which remain at the end of the fiscal year, shall lapse into the fund balance account.



Investment Policy

County Council adopts the three investment policies for the County; one for the general operations of the government and the two for the fiduciary funds.

The general investment policy was last modified by County Council in 2014. The primary objectives of investment activity shall be safety, liquidity, and yield. The Finance Department is authorized to invest in the following: bonds, or other obligations of which the faith and credit of the United States of America are pledged, obligations of federal government agencies issued pursuant to Acts of Congress, repurchase agreements, certificates of deposit, money market mutual funds, local government investment pools administered by the State of Delaware, commercial paper, obligations of state or local government issuers, and banker's acceptances with a maximum term of one year.

The fiduciary funds, the Pension and OPEB Funds, have their own investment policy statements but are structured the same. Both investment policy statements were last modified by County Council in 2020. The fiduciary funds can be invested in various mutual funds, corporate obligations, government agency obligations, U.S. treasuries, private real estate and private infrastructure. Corporate obligations are all rated A or higher, while mutual funds are unrated. The policy goal is 63 percent investment in equities, 27 percent in fixed income investments, 5 percent in private real estate and 5 percent in private infrastructure.

Fiduciary Funds Funding Policy

In 2017, County Council adopted pension and other pension employment benefit (OPEB) funding policies. For the pension, the County will contribute no less than the actuarial determined contribution (ADC) as determined by the pension plan's actuary. The ADC is calculated using the normal cost determined under the Entry Age Normal Actuarial Cost method over a closed 20-year period. For the OPEB, the County will contribute the greater of 9.5 percent of pay, or the ADC, as calculated by the plan's actuary.

Fund Balance Policy

In 2011, County Council adopted a fund balance policy. Fund balances are classified as non-spendable, restricted, committed, assigned and unassigned. The General Fund should be the only fund that reports a positive unassigned fund balance. The policy states to pay expenditures with the restricted fund balance then to other less-restrictive classifications. Authority is given to the County Administrator and Finance Director to assign funds for specific purposes. The County has a goal of 20 – 25 percent of the most recent approved budget for general fund expenditures for general fund unrestricted funds.

Debt Policy

Per Delaware State Code, the County shall exercise all powers vested in the county government in connection with the creation of debt and shall have the power to authorize the issuance of bonds to finance the cost of any object, program, or purpose for which the County is authorized to raise or expend money for the implementation and performance of functions, programs, and purposes. The County shall not have authority to create or to authorize debt for any of the following purposes: the payment of any operating expenditures, the payment of any judgement resulting from the failure of the County to pay any item of an operating expenditure, or the payment of any equipment or any public improvement of a normal life of less than 3 years.

The outstanding general obligation bonded indebtedness of Sussex County, secured by the full faith and credit of the County, may not exceed 12 percent of the assessed valuation of all real property subject to taxation with the County. The outstanding bonded indebtedness of the County, not secured by the County's full faith and credit, is without limitation as to amount.

Financial Reporting Policies

Per Delaware State Code, the County government shall provide for an independent annual audit of all county accounts. Such audits shall be made by a certified public accountant, or firm of such accountant, who have no personal interest, direct or indirect, in the fiscal affairs of the County or any of its officers.

The County's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), Standards of the Governmental Accounting Board (GASB), and the Government Finance Officers Association (GFOA).

The County's Comprehensive Financial Report will be submitted to the GFOA's Certification of Achievement in Excellence in Financial Reporting Program. In order to receive a clean opinion for the independent auditor, the financial systems will maintain internal controls to monitor revenues and expenditures.



FEE SCHEDULE

Below is a list of fees. Many fees are listed in the Sussex County Code; therefore, this is not a comprehensive list. If these fees contradict the Code, the Code shall supersede this list.



General Fund



Fee Description		Rate	Unit of Measure
Assessment			
	Tax Release Form	\$5.00	Per Release
	C-Grade Classification Letter	\$35.00	Per Classification Letter
	C-Grade Letter - Reissue	\$10.00	Per Release Letter
Building Code			
	Revision - Additional Plan Review - Revised dwelling projects after approval of original application	\$60.00	Minimum fee, plus additional permit fees for additional square footage
	Revision - Additional Plan Review - Revised project after approval of original application	\$30.00	Minimum fee, plus additional permit fees for additional square footage
Community Development			
	Housing Fair - Vendor Fee (Non-Profit Exhibitor)	\$50.00	Each
	Housing Fair - Vendor Fee (For-Profit Exhibitor)	\$75.00	Each
	Housing Fair Sponsorship Fee - Bronze	\$150.00	Per Sponsorship
	Housing Fair Sponsorship Fee - Silver	\$300.00	Per Sponsorship
	Housing Fair Sponsorship Fee - Gold	\$500.00	Per Sponsorship
Countywide (excluding libraries or departments listed in Code)			
	Notary Charge - (Non-employee)	\$3.00	Per Document
	Returned Check, ACH, or Credit Card Fee	\$25.00	Each Occurrence
	Photocopies - black & white - 8.5x11, 8.5x14, or 11x17	\$0.10	Per Page
	Photocopies - black & white - double sided 8.5x11, 8.5x14, or 11x17	\$0.20	Per Page
	Photocopies - black & white - 18x22	\$2.00	Per Page
	Photocopies - black & white - 24x36	\$3.00	Per Page
	Photocopies - black & white - greater than 24x36	\$1.00	Per Square Foot
	Photocopies - color - 18x22	\$3.50	Per Page
	Photocopies - color - 24x36	\$4.50	Per Page
	Photocopies - color - greater than 24x36	\$2.50	Per Square Foot
	Microfilm or Microfiche, standard copies	\$0.15	Per Copy
	Archive Retrieval	\$25.00	Per Box
	Address labels	\$0.50	Per Label
	DVDs, CDs, other storage devices	Material cost	
	Employee hourly wages charged for billable services, not associated with set fees	Various	Employee hourly rate plus 65.0% overhead charge
Emergency Services			
	Special Event Fee - Paramedic (30 days notice)	\$60.00	Per Hour
	Special Events Fee - Mobile Command Unit	\$40.00	Per Hour
	Special Events Fee - Dispatcher coverage	\$40.00	Per Hour
Human Resources			
	ID Cards - Annual Fee	\$15.00	Each
	ID Cards - Replacement Fee per Occurrence	\$5.00	Each
Libraries			
	Late Fees : Overdue DVD's	\$1.00	Per Day
	Late Fees: Overdue Materials (excluding DVD's)	\$0.10	Per Day
	Replacement Fee Library Card	\$2.00	Each



Facsimile	\$0.25	Per Page - \$1 minimum
Miscellaneous damaged materials	\$1.00	Per Item
Laminating	\$0.50	Per Foot
Lost or damaged book covers or media cases	\$3.00	Per Item
Photocopy	\$0.25	Per Page
Mapping & Addressing (GIS)		
GIS 911 Address Point Data File	\$25.00	Each
Custom Mapping Fees	Varies	Employee hourly rate plus 65.0% overhead charge
Street Signage	Cost basis	Each
Street Signage Installation - (excludes cost of sign)	Varies	Employee hourly rate plus 65.0% overhead charge
Engineering		
Plan Review Fees - Chapter 99 - flat fee for (2) reviews of submitted plans	\$2,500.00	Flat Fee
Plan Review Fees - Chapter 99 - per unit for (2) reviews of submitted plans	\$45.00	Per Unit (addition to Flat Fee)
Chapter 99 Third Additional reviews - after first (2) reviews based on 60% fees calculated for original plans submitted	60%	Original Plan Review Fees
Plan Review Fees - Chapter 99 fourth additional reviews - after first (3) reviews based on 50% fees calculated for original plans submitted	50%	Original Plan Review Fees
Plan Review Fees - Chapter 99 - fifth additional reviews - after first (4) reviews based on 40% fees calculated for original plans submitted	40%	Original Plan Review Fees
Plan Review Fees - Plan Revisions - Chapter 99 - after obtaining County approval	\$1,000.00	Each
Field Inspection Fees - Chapter 99	\$1,225.00	Per equivalent dwelling unit including as-built asset
Field Inspection - Overtime - Holiday or Weekend Hours	\$50.00	Per Hour
Register of Wills		
Will Receiving and Indexing Fee	\$10.00	Per Will
Testator Will Examination Fee – without amendment	\$2.00	Per occurrence
Receiving Codicil Will Fee – for existing indexed and file will	\$5.00	Per occurrence
Receiving Amendment or Change to the Original Memorandum Fee	\$5.00	Per occurrence
Web Search Subscription Service Fee – Single-user	\$25.00	Per user per month
Web Search Subscription Service Fee – Multi-user	\$150.00	Per month for firm with unlimited users



Enterprise Fund



Fee Description	Rate	Unit of Measure
Damage to County infrastructure from outside sources	Varies	Actual Cost or Equipment rates based on FEMA Schedule
Plan Review Fees - Chapter 110 - Sussex County Sewer District - Sewer - Flat Fee including (2) reviews of submitted plans	\$2,000.00	Flat Fee
Plan Review Fees - Chapter 110 - Sussex County Sewer District - Sewer - Per Unit including (2) reviews of submitted plans	\$20.00	Per Unit (addition to Flat Fee)
Plan Review Fees - Chapter 110 - Sussex County Water District - Water - Flat fee including (2) reviews of submitted plans	\$1,500.00	Flat Fee
Plan Review Fees - Chapter 110 - Sussex County Water District - Water - Per Unit including (2) reviews of submitted plans	\$10.00	Per Unit (addition to Flat Fee)
Plan Review Fees - Chapter 110 - third additional reviews - after first (2) Sewer/Water plan review	60%	Original Plan Review fees
Plan Review Fees - Chapter 110 - fourth additional reviews - after first (3) Sewer/Water plan review	50%	Original Plan Review fees
Plan Review Fees - Chapter 110 - fifth additional reviews - after first (4) Sewer/Water plan review	40%	Original Plan Review fees
Plan Review Fees - Plan Revisions - Chapter 110 - after obtaining County approval.	\$1,000.00	Each
Pump Station Review Fees – Chapter 110 – Sussex County Sewer District	\$2,500.00	Flat Fee (including 2 reviews of submitted plans)
Field Inspection Fees - Chapter 110	\$875	Per equivalent dwelling unit including as-built asset
Field Inspection - Overtime	\$50.00	Per Hour
Field Inspection Trip Charge – rescheduled connection inspections – each additional field inspection required due to contractor's methods, no call/no show, or cancellation within 2 hours of scheduled appointment	\$100.00	Per Occurrence
Sewer/Water Connection Permits	\$100.00	Per Permit
Availability fee for Private Fire Service	\$250.00	Annually
Waste Hauler's Annual License Fee	\$250.00	Annually
Waste Hauler Fee - Septage Treatment Charges	\$0.08	Per Gallon
Wastewater Holding Tank Permit	\$100.00	Each
Water Turn Off or On Fee	\$300.00	Each
Bulk Water User Permit (Usage Fees charged separately)	\$50.00	Each
Bulk Water Usage Fee - First 5,000 Gallons	\$25.00	5,000 Gallons
Bulk Water Usage Fee - 5,001 Gallons and Up	\$4.00	1,000 Gallons
Industrial Wastewater Discharge Permit	\$500.00	Per Issuance
Industrial Wastewater Discharge - Permit Amendment	\$250.00	Per Issuance
Industrial Wastewater Discharge - Permit Variance(s)	\$250.00	Per Issuance
Industrial Wastewater Discharge - User Annual Monitoring, Inspection, and Surveillance Fee	\$250.00	Annually
Application Fees - Extending District Boundaries - Sewer and/or Water - 2 Acres or Less	\$500.00	Each
Application Fees - Extending District Boundaries - Sewer and/or Water - 2.1 - 9.9 Acres	\$750.00	Each
Application Fees - Extending District Boundaries - Sewer and/or Water - 10 - 150.0 Acres	\$1,500.00	Each



Application Fees - Extending District Boundaries - Sewer and/or Water - Over 150.0 Acres	\$2,500.00	Each
Sewer Service Charges	\$296.00	Per EDU - Annual
Water Service Charges	\$342.00	Per EDU - Annual
Meter Water Service Charges	Varies	Rate based on water providers bulk service rate approved by the Public Service Commission.
Water Fire Service Fee	\$300.00	Per connection
Sewer Service Concept Evaluation Fee	\$1,000.00	Per Evaluation
Sewer Availability Fee	100%	Annual Service Charge
Water Availability Fee	100%	Annual Service Charge
Sewer Inspection Camera Fee	\$125.00	Per hour for equipment and crew. Charge per based on hourly increments.
Bio-solids Processing Fees		Per agreed contract pricing.
Enterprise Employee Hourly Rate for Services	Various	Employee hourly rate plus 65.0% OH charge.
Enterprise Employee Premium Hourly Rate for Services for After Hour and Holiday Hours	Various	Employee premium hourly rate plus 40.0% OH charge.



BUDGET OVERVIEW



EXECUTIVE OVERVIEW

This page is an overview of significant budgetary items and trends.

Total Budget

Fund	2022 Budget
General Fund	\$77,719,321
Capital Projects – GF	\$25,750,000
Water Fund	\$1,750,817
Sewer Fund	\$45,777,826
Capital Projects – WS	\$72,250,000
Pension	\$9,266,448
American Rescue Plan	\$45,495,460
Total	\$278,009,872

Revenue Highlights

- No increase in property taxes
- Taxable assessments increased 3.1 percent, or \$462,000
- Realty transfer tax is up \$2.4 million from last year's budget
- Other building-related revenues are up \$1.7 million from last year's budget
- \$9.0 million in reserves are being used for in the General Fund for previous commitments, reassessment and open space
- \$23.2 million in reserves are being used on one-time expenditures in the Capital Fund
- \$4 increase in the sewer service charge to cover operational expenses related to permit compliance
- \$15 Increase in the water annual service charge to pay for the increase in water purchases from the City of Rehoboth
- Changes in Marriage Bureau fees for after hour services and non-Delaware out-of-office weddings
- \$240 increase in the one-time connection fees to cover future cost of sewer plant expansions
- New \$300 fee for water fire suppression in the Water District
- Decreases in assessment rates in 11 sewer areas due to refunding of debt



Expenditure Highlights

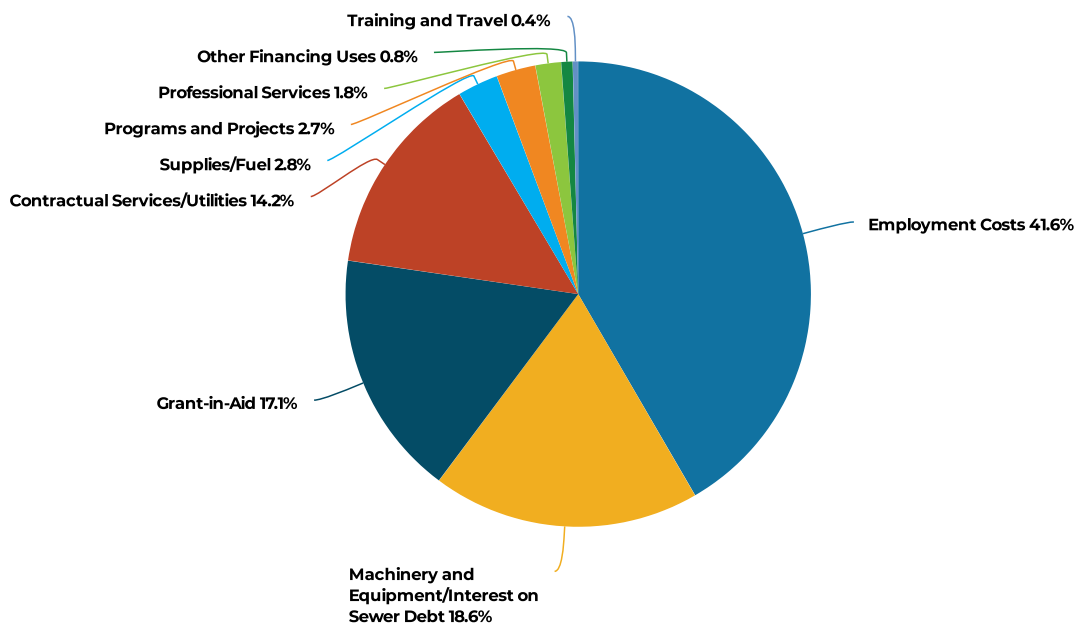
As shown in the pie chart below, the largest expenditure category for the General and Enterprise Funds is employment costs. The second largest expenditure category is the County's grant-in-aid program.

FY 2022 notable expenses include:

- Continue law enforcement support with the County's Delaware State Police contract of \$3.7 million for 22 supplemental State of Delaware Troopers and \$690,000 for local law enforcement
- Continue partnership with the volunteer fire companies by providing \$4.6 million of funding for fire and ambulance companies
- Continue the partnership with the independent libraries by providing \$2.7 million for operations
- Increase funding for the County's emergency housing repair fund
- Increase funding for open space purchases
- Continue economic initiatives by funding the ExciteSussex program, the Western Sussex business park, broadband, Delaware Coastal Business Park improvements and airport capital projects
- Support General Fund capital projects of \$25.8 million; the largest project is the public safety building of \$6.2 million
- Support Enterprise Fund capital projects of \$72.5 million; the largest project is the capacity expansion at the South Coastal Regional Wastewater Facility of \$16 million
- Increase non-bargaining unit employees' salaries through a 2.0 percent cost-of-living adjustment and a 1.4 percent performance increase; pensioners will receive a 1.0 percent COLA

As employment costs are 41.6 percent of the County's expenses, the County is very careful to monitor the trends of these costs. The trend analysis on employment can be found in the personnel changes section of the budget book.

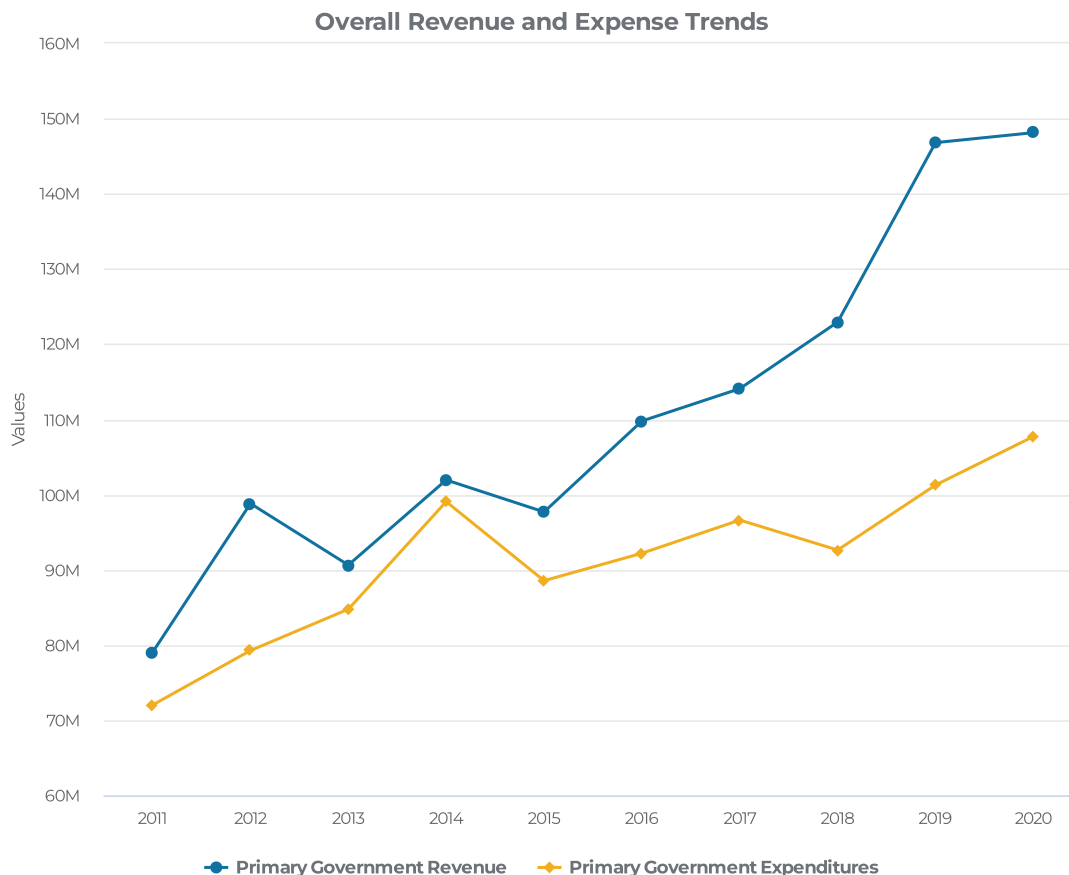
Expense Categories



Overall Revenue and Expense Trends

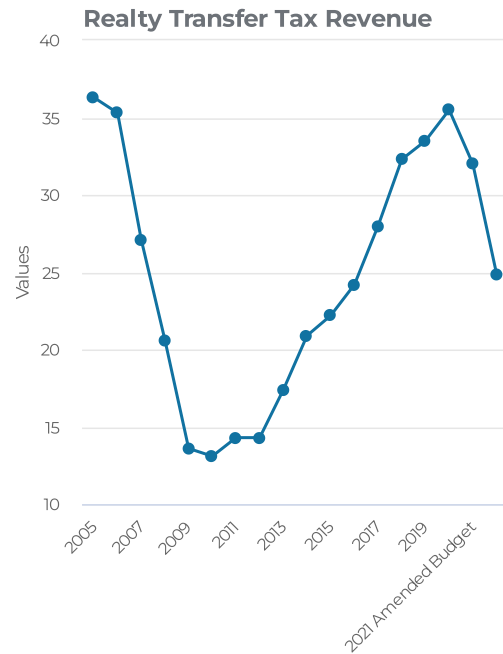
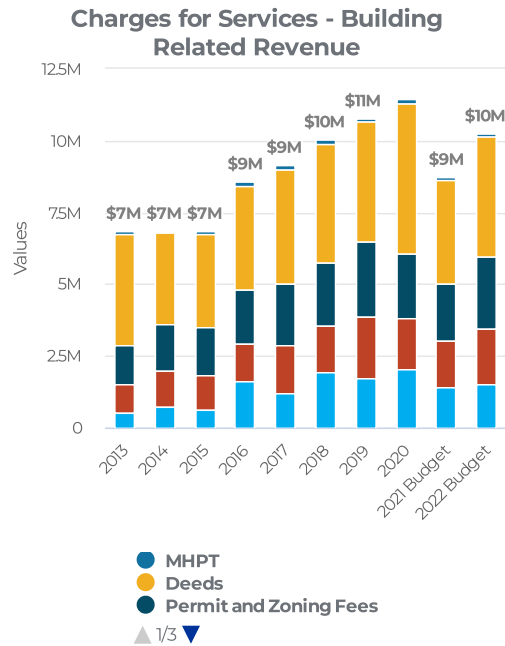
The County carefully monitors the trends in its spending along with the revenues that support these expenditures. The next chart demonstrates the trend in expenses as it relates to the trend in revenues. Both revenues and expenses trend upward as the County continues to grow and add more residents and sewer customers. The graph incorporates both the General Fund and Enterprise Funds. As this analysis is used to show sustainability in normal operations, additional contributions made to the County's pension funds above and beyond the actuarial determined contribution is not included. It is also important to note that even though grant-in-aid expenses are not expenses necessary for County's operations they are included in the analysis as many of these organizations depend on this funding for their operations.

The 10-year trend analysis shows that while revenues are increasing an average of 7.7 percent per year, the operational expenses are continually staying below the revenue increase around 4 percent per year. The reader needs to understand that about a third of the FY 2020 revenue is restricted and can only be used for certain expenditures. Therefore, the County cannot increase its expenditures at the same rate as its revenue as most of the revenue is restricted.



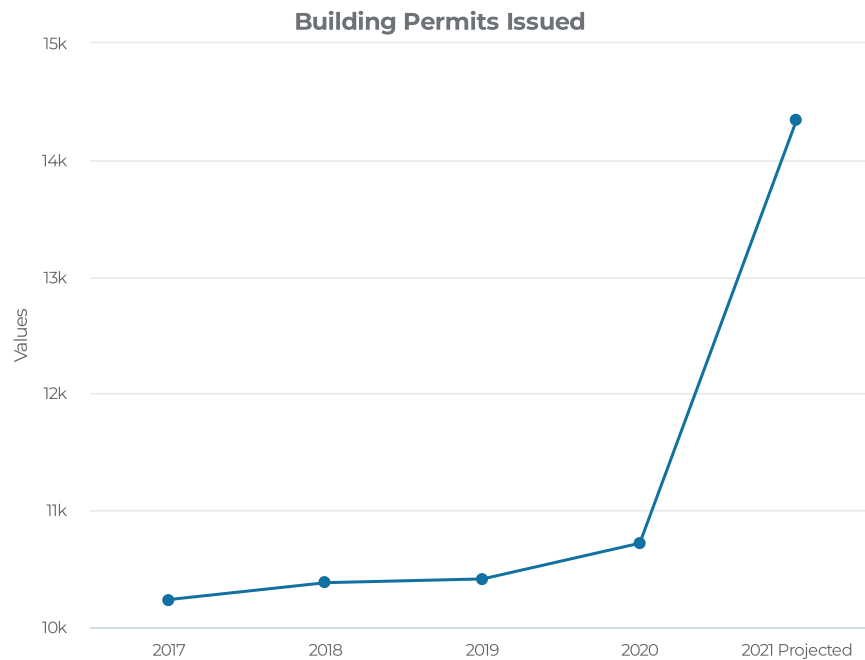
Economically-Sensitive Revenue Trends

The most volatile revenue sources the County collects are the revenues that rely on the building activity in the County. These revenues include realty transfer tax, mobile home placement tax, recorder of deeds fees, permit and zoning fees, building inspection fees and private road fees. The first chart below shows 10 years of building-related revenue excluding realty transfer tax. Although we are budgeting more in FY 2022 than in FY 2021, FY 2021's revenue will surpass FY 2020's revenue. The second chart shows realty transfer tax, the County's largest revenue source. This chart goes back to 2005 since this was the highest year of collections. The chart demonstrates how volatile this revenue source is. The County carefully monitors this revenue to make sure that it never relies on an amount that cannot conservatively be estimated. For example, FY 2022's budget is approximately 70 percent of what was actually collected in FY 2020. FY 2021 will exceed FY 2020's actual numbers.



Noteworthy Statistics

- The average County tax bill is \$123 for a single-family home and \$46 for a manufactured home.
- County's sewer services continue to increase with a 2.1 percent growth in the current year.
- Taxable assessment continue to increase with a 3.1 percent growth in the current year.
- 9-1-1 calls is projected to increase 7 percent over 5 years ago.
- EMS incidents dispatched is projected to increase 16 percent over 5 years ago.
- As shown in the chart below, building permits over the last five years continue to increase 34 percent over last year.



Proposed Budget versus Adopted Budget

The FY 2022 Budget was adopted on June 22, 2021. There were no changes made to the proposed version.



STRATEGIC PLAN

Delaware law mandates that all counties and municipalities have a comprehensive plan in place. Counties and municipalities must review and update those plans for State certification every 10 years, while providing yearly updates on the progress of implementation.

County Council on Tuesday, December 4, 2018, adopted the County's 2018 comprehensive plan update. It is a culmination of more than two years of work with multiple public hearings, workshops, and outreach that attracted hundreds of comments, suggestions, and ideas from residents, business owners, government officials and others on how Sussex County should move forward as a growing community in the decades ahead. The 280-page plan, which guides County officials in various levels of decision-making, outlines more than 100 strategies focused on everything from land use, conservation, and housing to transportation, utilities and economic development. The strategies could take form as new ordinances or policies that County officials can adopt. The comprehensive plan also guides the objectives and goals in the County's budget.

Major purposes of the Plan include:

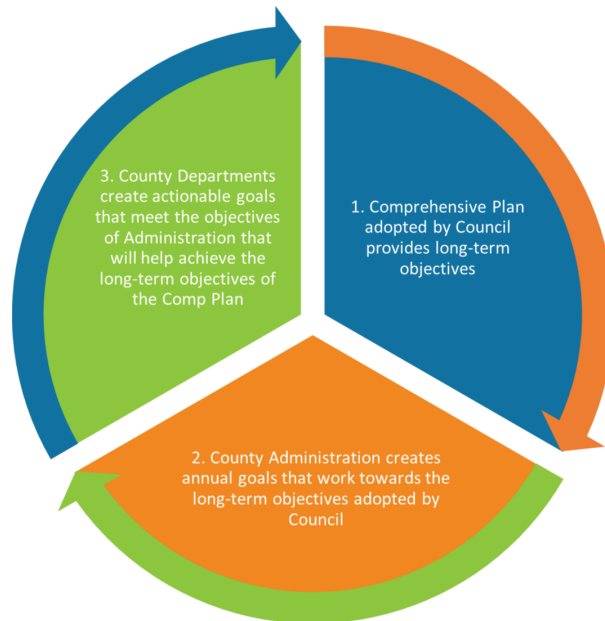
- enhance the quality of life for residents by planning for the future,
- determine an overall vision of the County and what it aspires to be in the future and
- set a realistic action plan.

The Vision Statement outlined in the Plan is as follows:

Sussex County offers a unique quality of life for its residents and visitors alike. We appreciate and seek to preserve its unique natural, historical and agricultural character while fostering new economic opportunities, community vitality, and desirable growth through strategic investments and efficient use of County resources. To accomplish this, Sussex County will balance the welfare of its citizens and its role as an agricultural, tourism, and business leader with the most appropriate future uses of land, water and other resources.

Steps to Achieving the Objectives Outlined in the Strategic Plan

Administration and its departments, funded by the County budget, collectively contribute to the long-term objectives established in the County Council's adopted Comprehensive Plan. The chart below shows how each level of government supports the overall strategic plan.



Long-Term Objectives

The Comprehensive Plan outlines 10 long-term objectives. These objectives are used to create Administrative objectives for the upcoming budget.

The 10 long-term objectives are:

FUTURE LAND USE: To provide for balanced and well-planned future growth and development that supports the County's economic development goals while preserving the rural character of the County and its natural resources

CONSERVATION: To conserve land and protect natural resources in balance with growth and development throughout Sussex County

RECREATION AND OPEN SPACE: To be a place where open space for passive and active recreation is an integral part of development and growth

UTILITIES: To ensure that safe, reliable, and economical utility services are available to Sussex County residents and businesses

HOUSING: To ensure the provision of decent, safe, affordable, and fair housing opportunities to improve communities and quality of life for residents of Sussex County

ECONOMIC DEVELOPMENT: To create the conditions for self-sustaining, long-term growth in Sussex County

HISTORIC PRESERVATION: To preserve and promote the historic cultural resources of Sussex County that residents cherish, and visitors wish to experience

INTERGOVERNMENTAL COORDINATION: To coordinate with government jurisdictions, State agencies, and others to promote consistency in planning approaches. Coordination involves many aspects such as wastewater, housing, public safety and emergency management


COMMUNITY DESIGN: To encourage the development of neighborhoods of innovative and superior design to preserve and enhance the character and community of Sussex County

MOBILITY: To be a leading example for Delaware in developing creative transportation solutions


Short-term Objectives and Department Goals


Administration creates annual objectives based on the vision created through the adoption of the Comprehensive Plan's long-term goals. Secondly, departments create their annual budget goals based on the Administration's annual objectives. Each annual objective is linked to at least one long-term objective. This relationship is demonstrated in the next section. The annual objectives outlined by County Administration are:

 Maintain the County's strong financial position through efficient use of resources

 Provide services that contribute to an active, healthy and informed community

 Promote initiatives for measured economic development and growth



































 Advance balanced efforts to protect our County's environment, residents and visitors while preserving the character of the county and its natural resources

 Provide a safe and secure environment to everyone who lives, works and conducts business in the County

 Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government



Aligning Annual Objectives to Long-term Objectives

	Future Land Use	Conservation	Recreation	Utilities	Housing	Economic Development	Historic Preservation	Inter-governmental Coordination	Community Design	Mobility
Annual Objective 1: Maintain the County's strong financial position through efficient use of resources										
Annual Objective 2: Provide services that contribute to an active, healthy and informed community										
Annual Objective 3: Promote initiatives for measured economic development and growth										
Annual Objective 4: Advance balanced efforts to protect our County's environment, residents and visitors while preserving the character of the county and its natural resources										
Annual Objective 5: Provide a safe and secure environment for everyone who lives, works and conducts business in the county										
Annual Objective 6: Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government										



SHORT-TERM FACTORS

There are short-term factors that influence the decisions made in the development of the budget for the upcoming year. These factors include inflation, reassessment, economic cycles, COVID-19 and a union contract.

Inflation

Inflation is a concern when developing the FY 2022 budget. The CPI-U which is used to monitor inflation has increased over two percent since the budget process began in March.

Many of our employees travel to their work sites using County vehicles. The continual increase in the price of fuel is a concern and a constraint on this year's budget. Every department that uses fuel has been allocated additional funds to cover the potential increase. The increase in the price of lumber is also directly impacting the budget. Each year the Council allocates money to housing rehabilitation for low-income residents. Due to the increase cost of lumber, this program's budget has increased 20 percent.

Reassessment

The County has not assessed properties since 1974. Due to a court mandate, the County will need to reassess by the time tax bills go out in 2024. Therefore, this budget includes the cost the County expects to occur in FY 2022 for reassessment. The total cost of reassessment is projected to be between \$9 to \$10 million.

It is important to note that there are legislative restraints on how much a reassessment can impact County revenues. Therefore, in the 10-year projection, there is no anticipated increases in revenue due to the reassessment.

Economic Cycles

Sussex County is flourishing with development. Activity, such as building permits, are at record levels. This budget does increase staffing in building-related areas. However, the County is mindful that this activity is temporary, and it is important to increase staffing to keep up with the demand, but at the same time, not to increase staff to the point that the government cannot sustain when the economy slows.

COVID-19

COVID-19 has increased cost in the County's budget. The County plans to continue to hire additional cleaning staff and personal protection equipment to keep staff and County-building visitors safe. COVID-19 has also affected our revenue side. With telecommuting more common, the County is seeing a lot of people moving to the area and away from the neighboring cities of Philadelphia, Washington D.C. and Baltimore.

Union Contract

Sussex County has a collective bargaining agreement with Delaware Public Employees, Council 81, AFSCME AFL-CIO, and its Affiliated Local Union 1926. The employees who are part of the agreement work at the County wastewater facilities. The agreement is from 2019 through June 30, 2022. This budget contains the expenses associated with this agreement. These expenses include a 1.5 percent cost of living adjustment and a 1.4 percent general wage increase.



Priorities & Issues

As mentioned in the transmittal letter, the priorities of Sussex County are addressing the following identified long-term concerns of: being able to sustain the government without adding a financial burden to our current and future residents, being able to provide adequate services for a growing elderly population, increasing workforce housing opportunities, and fostering an environment that attracts businesses and creating jobs for our well-qualified workforce.

The specific projects that are funded in this budget that assist with these long-term concerns are described in the next sections.

Financial Burden

Sussex County continues to develop a budget to ensure it does not make any decisions that will pass on a financial burden to future generations. This budget was developed doing the following:

- Maintain an operating reserve of at least 25 percent
- Continue to fund the County's pension liability above or at the actuarial required contribution
- Continue financial practices that maintain a 'AAA' strong bond rating
- Use technology to streamline and automate business practices to help keep up with the demand for services
- Continue the pay-as-you-go philosophy for the capital projects fund; operate without tax-support debt

Elderly Population

Delaware Population Consortium in 2020 shows that persons aged 60 and older increased 42.7 percent in the last 10 years in Sussex County. It is important for the County to make sure that the services it provides will be able to support the aging population.

To help address this long-term issue, the budget does include three additional public safety employees, capital funding to two area hospitals, a capital grant to the CHEER center, senior center funding through the human service grant program and funding for a paramedic training facility.

Affordable/Workforce Housing

The County participated in a housing study to determine how best to tackle the long-term issue of creating more affordable/workforce housing in Sussex County. There were three strategies identified in the study: update the existing bonus density program, establish a local housing trust fund and preserve the existing supply of affordable housing.

This budget increases funding in this area to help with this issue. The budget includes \$500,000 to establish a local housing trust fund. More details of this fund can be found in the Community Development Department's individual budget. There is also a \$50,000 increase in the emergency housing fund to help with repairs to low-income residents that will help preserve the existing supply of affordable housing.

Economic Development

The County is always looking for ways to create an environment that encourages economic development. There are multiple projects in this budget that focus on this priority. These projects include:

- Broadband infrastructure - \$2 million
- Delaware Coastal Business Park improvements - \$2.5 million
- Western Sussex business park in Seaford - \$1.9 million
- Downtown Development District program - \$100,000
- ExciteSussex loan program - \$3 million
- Kitchen incubator - \$300,000 pass-through State grant
- Foreign trade zone designation and related warehouse renovations - \$5,000
- Site selector software - \$8,000
- Filming to promote towns/cities throughout Sussex - \$20,000
- Funding for an economic development study - \$40,000
- T-Hangar construction - \$625,000
- Airport improvements - \$4.4 million



Personnel Changes

The County is adding staff due to an increase in demand for public safety services, sewer services and building-related services.

Staffing in the last two budgeted years, along with the current year, is reflected in the table below. In addition to staffing levels, a note is included as to why there is a change in staffing in each applicable department or division.

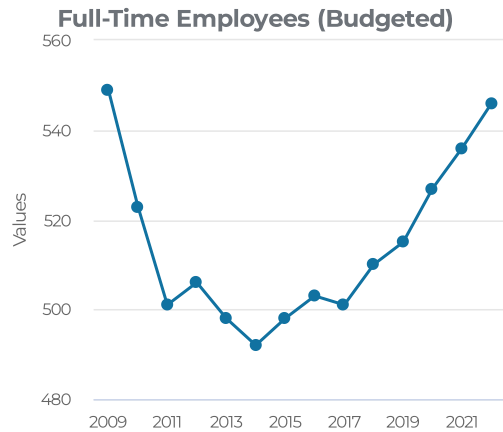


Department	2020	2021	2022	Reason for Change	Noted if Change in Level of Service
Administration	4	4	5	transferred a position in from Finance	
Airport & Economic Development	3	3	3		
Assessment	26	25	26	assistant director position has been added to help with the reassessment process	
Building Code	13	16	17	plan reviewer has been added to help with additional permits	
Community Development	6	6	6		
Constables	4	6	6		
Constitutional Offices	32	32	32		
County Council	6	6	6		
EMS	116	118	117	one deputy director position is not being filled	
EOC	33	41	45	increase four positions due to going to a call-taker model where dispatchers also answer police-related calls	Changed level of service last year when the County began answering all calls coming into the center rather the State of Delaware assisting
Facilities Management	19	19*	19		
Finance	31	32	32	position transferred to Administration; added an accountant position to help with the increase in federal grants	
GIS	9	9	9		
Human Resources	6	6	6		
IT	15	16*	16	*a cyber security position was added during the supplemental budget process last fiscal year	
Libraries	30	30	30		
P&Z	16	11	12	clerk added to help with the increase in permit activity	
Records Management	3	3	3		
Security	4	4	3	contracted-security is being utilized rather than staff	
Engineering/Utilities	147	149	153	increase in 4 positions due to increase in sewer areas and customers	
	523	536	546		



Staffing Trend

As the economy has changed in Sussex County, the County government has had to adapt with its staffing. Peak staffing levels were in FY 2009, before the government reacted to the decline in the economy. Through early retirement offers and eliminating unfilled positions, the County reduced staff to a low in 2014. However, as activity and population has increased, the County has slowly increased staffing back to a number close to the peak in 2009. The graph below and to the left shows the trend of hiring since 2009. However, the table to the right demonstrates how the makeup of the employees has changed dramatically since 2009. Although the County is only three positions under FY 2009's peak, the only area with an increase since 2009 is public safety. The increase is not occurring in the other areas because of automation and more efficient processes. Public safety's increase is a direct result of the increase in population, as their services require person-to-person interaction.



Public Safety	23
Engineering	-2
ED/Airport	0
Constitutional Offices	-6
IT/GIS	0
Libraries	-2
Community Development	0
General Government	-12
Building-Related Offices	-4
Total Change	-3



PAY SCALE

There are two pay scales below. The first one represents a pay scale for 35-hour non-union employees and the second pay scale is the union 35-hour employee pay scale. The non-union pay scale is adjusted for a 2 percent cost-of-living adjustment. The union pay scale is adjusted for a 1.5 percent cost-of-living adjustment per the collective bargaining agreement.

Pay Scale - Non-union

Below is the pay scale for FY 2022's budget.

Sussex County, DE			
FY2022 Salary Structure			
Grade	Minimum	Midpoint	Maximum
1	\$21,967	\$27,459	\$32,951
2	\$23,065	\$28,832	\$34,598
3	\$24,219	\$30,273	\$36,328
4	\$25,430	\$31,787	\$38,144
5	\$26,701	\$33,376	\$40,052
6	\$28,036	\$35,045	\$42,054
7	\$29,438	\$36,797	\$44,157
8	\$30,910	\$38,637	\$46,365
9	\$32,455	\$40,569	\$48,683
10	\$34,078	\$42,598	\$51,117
11	\$35,782	\$44,727	\$53,673
12	\$37,571	\$46,964	\$56,357
13	\$39,450	\$49,312	\$59,174
14	\$41,422	\$51,778	\$62,133
15	\$43,493	\$54,366	\$65,240
16	\$45,668	\$57,085	\$68,502
17	\$47,951	\$59,939	\$71,927
18	\$50,349	\$62,936	\$75,523
19	\$52,866	\$66,083	\$79,299
20	\$55,510	\$69,387	\$83,264
21	\$58,285	\$72,856	\$87,427
22	\$61,199	\$76,499	\$91,799
23	\$64,259	\$80,324	\$96,389
24	\$67,472	\$84,340	\$101,208
25	\$70,846	\$88,557	\$106,269
26	\$74,388	\$92,985	\$111,582
27	\$78,107	\$97,634	\$117,161
28	\$82,013	\$102,516	\$123,019
29	\$86,113	\$107,642	\$129,170
30	\$90,419	\$113,024	\$135,629
31	\$94,940	\$118,675	\$142,410
32	\$99,687	\$124,609	\$149,531
33	\$104,671	\$130,839	\$157,007
34	\$109,905	\$137,381	\$164,858



Pay Scale - Bargaining Unit

Sussex County, DE			
FY2022 Salary Structure - Bargaining Unit			
Grade	Minimum	Midpoint	Maximum
1	\$21,859	\$27,324	\$32,789
2	\$22,952	\$28,690	\$34,428
3	\$24,100	\$30,124	\$36,149
4	\$25,305	\$31,631	\$37,957
5	\$26,570	\$33,212	\$39,855
6	\$27,898	\$34,873	\$41,847
7	\$29,293	\$36,616	\$43,940
8	\$30,758	\$38,447	\$46,137
9	\$32,296	\$40,370	\$48,444
10	\$33,910	\$42,388	\$50,866
11	\$35,606	\$44,508	\$53,409
12	\$37,386	\$46,733	\$56,079
13	\$39,256	\$49,070	\$58,883
14	\$41,218	\$51,523	\$61,828
15	\$43,279	\$54,099	\$64,919



Long-Term Financial Plan

Although the adopted budget is an annual budget, Sussex County looks beyond the one year to make sure it can sustain operations and meet the long-term goals established in the comprehensive plan. To ensure long-term sustainability, the County's budgets follow these financial-related goals:

- Maintain an operating reserve of at least 25 percent
- Continue financial practices that maintain a 'AAA' strong bond rating
- Use technology to streamline and automate business practices to help keep up with the demand for services
- Continue the pay-as-you-go philosophy for the capital projects fund; operate without tax-supported debt
- Contribute above or at the actuarial determined contribution for the County's pension funds

To make sure the County is on the right financial track, each year it develops a Long-Term Financial Outlook that forecasts operating expenses and revenue for the next 10 years for the General Fund, and capital expenditures and revenues for the next 5 years for both the General and Enterprise Funds. It is important to project out revenue and expenses in order to meet the long-range goals set in the Comprehensive Plan. In order to achieve these long-range goals, the County will need to demonstrate that it can continue to fund initiatives found in the Comprehensive Plan.

The operational Long-Term Financial Outlook starts with the current year's budget and adjusts each year using a percentage determined by the Finance Department. The Finance Department looks at previous revenue, usage, inflation and department activity trends to create a percentage increase for the next 10 years. This analysis is provided in the next section.

If the long-term forecast shows that the County depletes its reserves below 25 percent of the operating budget within the next five years, the County will develop a plan of action. As part of the budget message, the County Administrator will advise the County Council of significant trends that may affect the future of reaching the above strategic goals in this document's transmittal letter.

In addition to the operational outlook, a capital plan is developed to address the needed infrastructure for the next five years. This financial plan can be found in the section after the long-term financial outlook. Funding for these projects are also forecasted to make sure that the projects can be completed with no General Fund debt. Most of the funding for the General Fund capital comes from excess realty transfer tax, which is highly dependent on the economy; therefore, it is important to look ahead multiple years using recent economic trends and economic future indicators, such as inflation, interest rates and building activity.



Long-Term Financial Outlook

The next table is the long-term financial outlook of the general County operations. The percentage increase that is used is in the last column of the table. These conservative percentages are based on past trends. As discussed in the Executive Overview, revenues have been trending on average of 7 percent. Due to the economic sensitivity of the County's revenues, the revenue percentages used in the long-term financial outlook range from 2 percent to 4 percent. Two percent is used for building-related revenues, 4 percent is used for revenues that are derived from our expenses, and 3 percent is used for the non-economic sensitive revenues such as fines and marriage licenses. Realty transfer tax is projected at an amount that covers only RTT-eligible expenditures, but always below current actual collections.

Expenses are projected to continue at the same level as shown in the Executive Overview, 4 percent. In addition, the Finance Department includes any known changes that will occur during the forecast period, such as adding another service or bringing on additional infrastructure as outlined in each capital project detailed in the one-year plan of the capital projects section of the budget book.

Using the estimated outlook described above, the County will use its reserves over the next 10 years to operate. However, reserves will stay above the County's policy of 25 percent of the next year's operating budget.



	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	% Increase
Taxes												
Property - County	\$15,342	\$15,802	\$16,276	\$16,765	\$17,268	\$17,786	\$18,319	\$18,869	\$19,435	\$20,018	\$20,618	3%
Property – Library	1,799	1,853	1,909	1,966	2,025	2,086	2,148	2,213	2,279	2,347	2,418	3%
Realty Transfer	24,900	35,000	35,000	35,000	35,000	30,000	31,200	32,448	33,746	35,096	36,500	
Fire Service	1,700	1,768	1,839	1,912	1,989	2,068	2,151	2,237	2,327	2,420	2,516	4%
Lodging Tax	1,000	1,040	1,082	1,125	1,170	1,217	1,265	1,316	1,369	1,423	1,480	4%
Penalties and Interest	100	100	100	100	100	100	100	100	100	100	100	
Total Taxes	44,841	55,563	56,205	56,868	57,551	53,256	55,184	57,182	59,255	61,404	63,632	
Intergovernmental												
Emergency Operations	200	208	216	225	234	243	253	263	274	285	296	4%
HUD	2,603	2,707	2,815	2,928	3,045	3,167	3,294	3,425	3,562	3,705	3,853	4%
Payment in Lieu of Taxes	6	6	6	6	6	6	6	6	6	6	6	
Paramedics	5,100	5,304	5,516	5,737	5,966	6,205	6,453	6,711	6,980	7,259	7,549	4%
Library	330	343	357	371	386	401	418	434	452	470	488	4%
LEPC	72	75	78	81	84	88	91	95	99	102	107	4%
Other	296	308	320	333	346	360	375	390	405	421	438	4%
Total Intergovernmental	8,607	8,951	9,309	9,681	10,068	10,470	10,889	11,324	11,777	12,248	12,738	
Charges for Services												
Marriage Bureau	160	165	170	175	180	185	191	197	203	209	215	3%
Recorder of Deeds	4185	4269	4354	4441	4530	4621	4713	4807	4903	5001	5101	2%
Register of Wills	1,200	1,248	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708	1,776	4%
Sheriff	1000	1040	1082	1125	1170	1217	1265	1316	1369	1423	1480	4%
Building Permit and Zoning	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988	3,047	2%
9-1-1 System Fees	560	560	560	560	560	560	560	560	560	560	560	
MHPF	130	133	135	138	141	144	146	149	152	155	158	2%
Building Inspection Fees	1960	1999	2039	2080	2122	2164	2207	2251	2296	2342	2389	2%
Airport Fees	97	99	101	103	105	107	109	111	114	116	118	2%
Miscellaneous Fees	63	66	68	71	74	77	80	83	86	90	93	4%
Private Road and Inspection	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793	1,828	2%
Total Charges for Services	13,355	13,658	13,968	14,287	14,614	14,950	15,295	15,649	16,012	16,385	16,768	
Miscellaneous Revenue												
Fines and Forfeits	60	62	64	66	68	70	72	74	76	78	81	3%
Investment Income	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195	1,219	2%
Rents	585	597	609	621	633	646	659	672	685	699	713	2%
Miscellaneous Revenue	182	187	193	199	205	211	217	224	231	237	245	3%
Total Miscellaneous Revenue	1,827	1,866	1,906	1,946	1,988	2,031	2,074	2,118	2,164	2,210	2,257	
Other Financing Sources												
Interfund Transfers In	49	49	49	49	49	49	49	49	49	49	49	
Total Other Financing Sources	49	49	49	49	49	49	49	49	49	49	49	
Total Revenue	68,679	80,087	81,437	82,831	84,270	80,756	83,491	86,323	89,257	92,296	95,444	
Total Operating Expenditures	77,635	71,426	74,283	77,255	80,345	83,559	86,901	90,377	93,992	97,752	101,662	4%
Total Capital Expenditures supported by Sussex County	23,223	15,041	2,691	12,350	11,565	14,700	5,000	5,000	5,000	5,000	5,000	
Use of Reserves	(8,956)	(6,380)	4,463	(6,773)	(7,639)	(17,502)	(8,410)	(9,054)	(9,735)	(10,456)	(11,217)	
Available Funds	\$113,702	\$107,322	\$111,785	\$105,012	\$97,372	\$79,870	\$71,460	\$62,406	\$52,670	\$42,215	\$30,997	



5-Year Capital Project Program

The table below shows the anticipated 5-Year Capital Project Program for both the General Fund and Enterprise Funds. Each of these projects are described in further detail, along with anticipated operating costs once the project is completed, in the Capital Project Plan section of this budget book.



FIVE YEAR CAPITAL PROJECT PROGRAM

FOR FISCAL YEARS 2022 ~ 2026

	TOTAL	2022	2023	2024	2025	2026
PROJECT REVENUES						
GOVERNMENTAL FUNDS						
Reserves	\$ 23,769,732	\$ 23,222,500	\$ 547,232	\$ -	\$ -	\$ -
FAA Grant	15,840,000	2,475,000	4,612,500	5,512,500	270,000	2,970,00
Investment Income	60,000	15,000	15,000	15,000	15,000	
RTT (transfer)	41,100,268	-	14,494,018	2,691,250	12,350,000	11,565,00
State of Delaware	780,000	37,500	256,250	306,250	15,000	165,00
	81,550,000	25,750,000	19,925,000	8,525,000	12,650,000	14,700,00
<hr/>						
	TOTAL	2022	2023	2024	2025	2026
PROJECT EXPENDITURES						
GOVERNMENTAL FUNDS						
AIRPORT - RW4-22 6000'	300,000	-	-	-	-	300,00
AIRPORT - Stormwater Improvements	3,250,000	1,500,000	1,750,000	-	-	
AIRPORT - Land Acquisition	250,000	250,000		-	-	
AIRPORT - TT-hanger Construction	625,000	625,000		-	-	
AIRPORT - RW4-22 Taxiway B (90/5%)	12,000,000	750,000	5,125,000	6,125,000	-	
AIRPORT - General Aviation Apron (100%)	1,800,000	1,800,000	-	-	-	
AIRPORT - Terminal Apron(90/5)	3,300,000	-	-	-	300,000	3,000,00
AIRPORT - Pavement Improvements	1,500,000	300,000	300,000	300,000	300,000	300,00
AIRPORT - Water Plant	275,000	275,000	-	-	-	
AIRPORT - Baltimore Avenue	750,000	750,000	-	-	-	
Business Park Improvements	2,500,000	2,500,000	-	-	-	
Administration Building Improvements	1,050,000	650,000	100,000	100,000	100,000	100,00
Administration Annex	23,200,000	-	2,200,000	1,000,000	10,000,000	10,000,00
Administration Parking	3,200,000	3,200,000	-	-	-	
Data Center	1,000,000	1,000,000	-	-	-	
Broadband	2,000,000	2,000,000	-	-	-	
Property Acquisition	6,000,000	3,000,000	3,000,000	-	-	
Clean Water Enhancement	1,000,000	200,000	200,000	200,000	200,000	200,00
Landfill Property Acquisition	1,250,000	250,000	250,000	250,000	250,000	250,00
Public Safety Building	11,650,000	6,150,000	5,500,000	-	-	
EMS Stations	4,650,000	550,000	1,500,000	550,000	1,500,000	550,00
TOTAL GOVERNMENTAL EXPENDITURES	81,550,000	25,750,000	19,925,000	8,525,000	12,650,000	14,700,00
<hr/>						
		2022	2023	2024	2025	2026
<hr/>						
ENTERPRISE FUNDS						
User Fees	15,450,000	11,000,000	4,450,000	-	-	
Assessment Fees (Loans/Grants)	99,350,000	26,700,000	37,600,000	23,550,000	8,000,000	3,500,00
3rd Party Contributions	4,500,000	4,500,000	-	-	-	
Connection Charges	67,300,000	30,050,000	36,000,000	1,250,000	-	
TOTAL	186,600,000	72,250,000	78,050,000	24,800,000	8,000,000	3,500,00
<hr/>						
		2022	2023	2024	2025	2026
<hr/>						
ENTERPRISE FUNDS						
IBRWF - Loop Project	6,500,000	1,500,000	5,000,000	-	-	
IBRWF -Disposal Expansion	5,600,000	3,600,000	2,000,000	-	-	
IBRWF - Treatment Expansion	19,250,000	3,000,000	16,250,000	-	-	
IBRWF-Regional Biosolids/Septage	500,000	500,000	-	-	-	
IBRWF-Const. Wetlands & Drainage Improvements	6,500,000	4,000,000	2,500,000	-	-	
SCRWF-Capacity Expansion	23,750,000	16,000,000	7,750,000	-	-	
SCRWF-Compliance Upgrades	10,450,000	6,000,000	4,450,000	-	-	
Piney Neck-RWF Transmission Improvements	6,900,000	900,000	3,500,000	2,500,000	-	



Piney Neck-Lagoon Conversions	2,500,000	-	-	-	2,500,000	
WNRWF-Conversion	14,000,000	1,250,000	250,000	3,500,000	5,500,000	3,500,00
West Rehoboth Station & Transmission to RB	1,500,000	750,000	750,000	-	-	
Rehoboth Beach WWTP Phase II	9,000,000	9,000,000	-	-	-	
LBPW WWTP Expansion Participation	750,000	750,000	-	-	-	
Concord Road/Route 13 Commercial	250,000	250,000	-	-	-	
Western Sussex Sewer	1,000,000	1,000,000	-	-	-	
Herring Creek	15,500,000	4,500,000	6,500,000	4,500,000	-	
Winding Creek Village Water District	2,000,000	250,000	250,000	1,500,000	-	
Chapel Branch	6,500,000	2,750,000	3,750,000	-	-	
Joy Beach	8,000,000	500,000	3,000,000	4,500,000	-	
Mulberry Knoll	3,400,000	1,800,000	1,600,000	-	-	
Ellendale Water District	5,500,000	4,500,000	1,000,000	-	-	
Wolfe Runne	4,000,000	2,100,000	1,900,000	-	-	
Holts Landing Expansion - Mallard Creek	2,100,000	1,500,000	600,000	-	-	
Long Neck Communities	7,800,000	1,900,000	4,500,000	1,400,000	-	
Blackwater Village	8,000,000	1,000,000	3,500,000	3,500,000	-	
Oak Acres/Tanglewood	2,400,000	1,800,000	600,000	-	-	
Briarwood	2,900,000	500,000	2,400,000	-	-	
Pintail Point	1,650,000	150,000	1,500,000	-	-	
Lochwood	8,400,000	500,000	4,500,000	3,400,000	-	
TOTAL ENTERPRISE EXPENDITURES	186,600,000	72,250,000	78,050,000	24,800,000	8,000,000	3,500,00
TOTAL CAPITAL EXPENDITURES	\$ 268,150,000	\$ 98,000,000	\$ 97,975,000	\$ 33,325,000	\$ 20,650,000	\$ 18,200,00



FUND SUMMARIES





All Funds

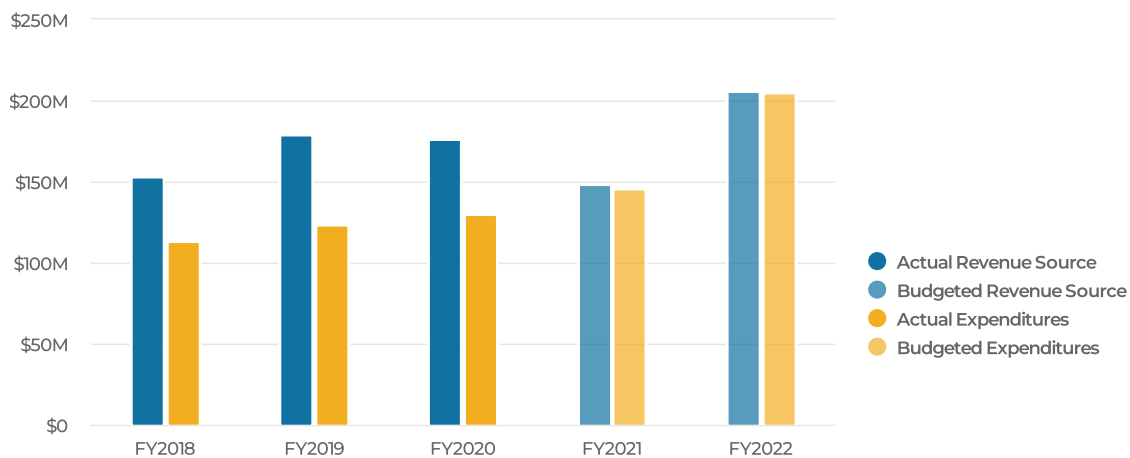
This section summarizes the entire budget. The numbers represent the following funds: General Fund, Capital Fund (General Fund only), Enterprise Funds, Fiduciary Funds and the new American Rescue Plan Grant Fund.

Summary

Sussex County has an overall budget, excluding Enterprise capital projects, of \$205.8 million. This budget is \$59.4 million, or 40.6 percent over FY 2021's revised budget. The increase is largely due to two factors. The one factor is the County has been awarded \$45.5 million through the American Rescue Plan Act. These funds are restricted for specific uses as determined by the federal government. The second factor is the \$4.0 million growth in the sewer district. The increase is due to the Western Sussex Sewer Area coming online and the new biosolids facility being fully operational.

It is important to note that the analysis below does not include Enterprise Capital Projects as these projects are recorded using the full accrual method and do not affect expenses.

Because the Fiduciary Funds are included in the numbers below, revenues exceed expenditures by \$800,747. This difference is due to more contributions being placed in the fund than withdrawals coming out.

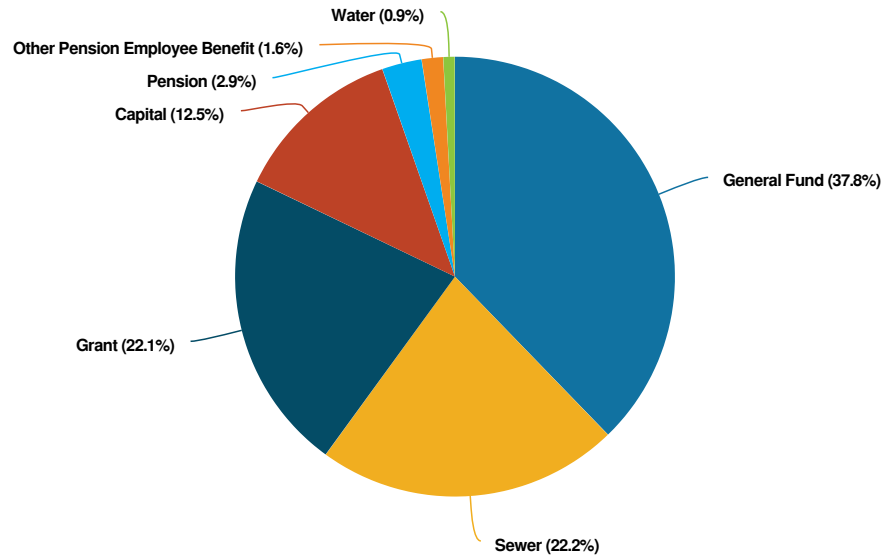


FY 2022's budget increased due to the American Rescue Plan and the growth in sewer. Budgeted revenues are slightly higher than expenses due to the pension funds. The County's pension funds have more additions (revenues) than distributions (expenses) into the funds to keep them at a highly funded rate.

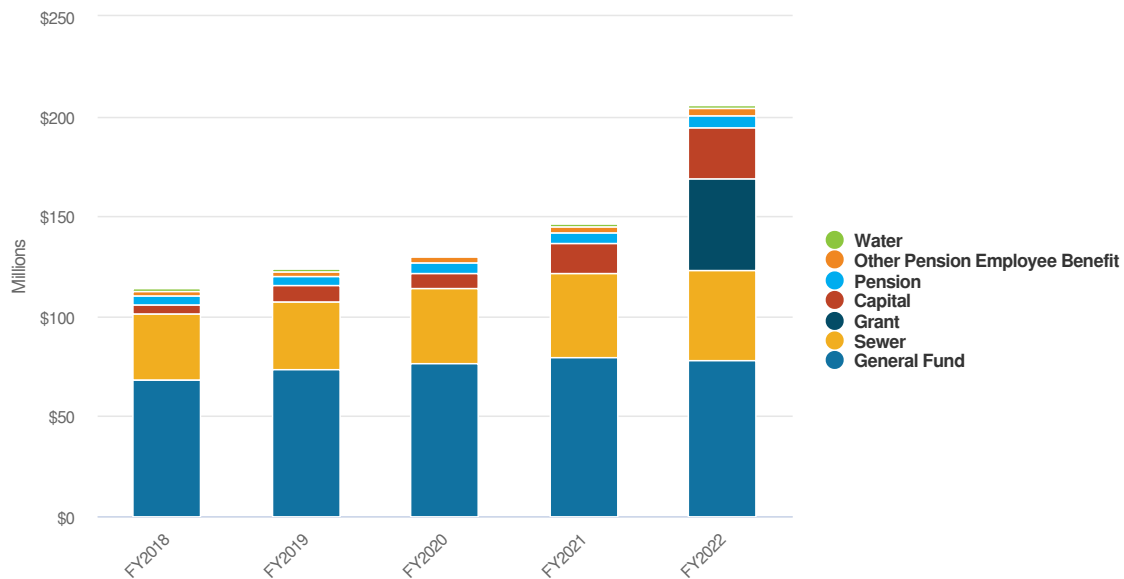
Budget by Fund

General Fund is the County's largest fund.

2022 Expenditures by Fund



Budgeted and Historical 2022 Expenditures by Fund



The chart above shows that the American Rescue Plan Grant Fund has been added to the County's budget, which is one of the reasons why FY 2022 is higher than FY 2021.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
General Fund	\$76,609,091.85	\$79,581,626.00	\$77,719,321.00	-2.3%

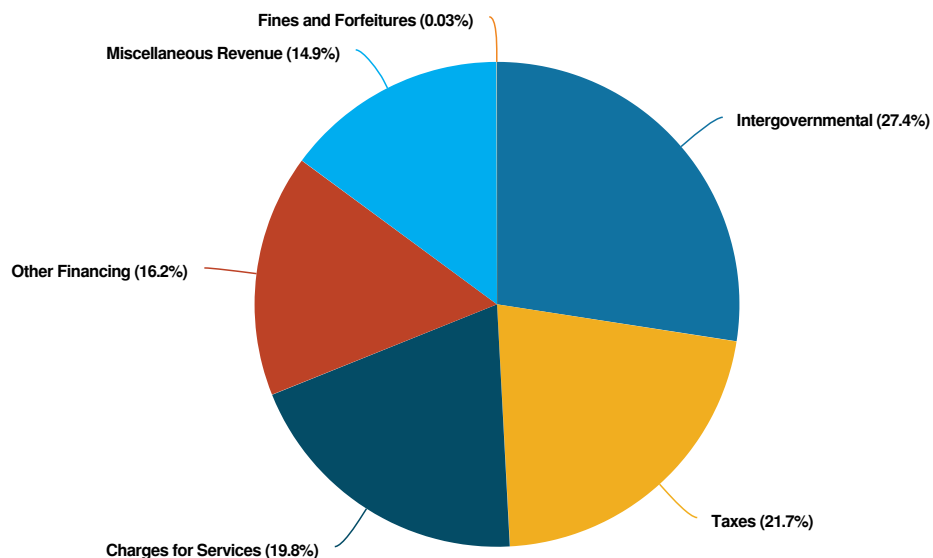


Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total General Fund:	\$76,609,091.85	\$79,581,626.00	\$77,719,321.00	-2.3%
Capital	\$7,592,265.18	\$15,000,000.00	\$25,750,000.00	71.7%
Total Capital:	\$7,592,265.18	\$15,000,000.00	\$25,750,000.00	71.7%
Pension	\$5,127,123.32	\$5,403,850.00	\$6,024,580.00	11.5%
Total Pension:	\$5,127,123.32	\$5,403,850.00	\$6,024,580.00	11.5%
Other Pension Employee Benefit	\$2,990,579.31	\$3,217,800.00	\$3,241,868.00	0.7%
Total Other Pension Employee Benefit:	\$2,990,579.31	\$3,217,800.00	\$3,241,868.00	0.7%
Water	\$1,189,872.46	\$1,438,163.00	\$1,750,817.00	21.7%
Total Water:	\$1,189,872.46	\$1,438,163.00	\$1,750,817.00	21.7%
Sewer	\$37,418,064.61	\$41,738,047.00	\$45,777,826.20	9.7%
Total Sewer:	\$37,418,064.61	\$41,738,047.00	\$45,777,826.20	9.7%
Grant		\$0.00	\$45,495,460.00	N/A
Total Grant:		\$0.00	\$45,495,460.00	N/A
Total:	\$130,926,996.73	\$146,379,486.00	\$205,759,872.20	40.6%

Revenues by Source for All Funds

Intergovernmental is the largest revenue source this year; this is solely due to the American Rescue Plan Act grant being received by the federal government. The second largest source is taxes, which is driven by realty transfer tax revenue.

Projected 2022 Revenues by Source



Note: Immaterial differences in percentages may be present in chart due to rounding.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes				
Taxes	\$54,100,264.57	\$51,176,996.00	\$44,841,000.00	-12.4%
Total Taxes:	\$54,100,264.57	\$51,176,996.00	\$44,841,000.00	-12.4%
Intergovernmental				
Intergovernmental	\$13,152,023.58	\$8,700,800.00	\$56,699,460.00	551.7%
Total Intergovernmental:	\$13,152,023.58	\$8,700,800.00	\$56,699,460.00	551.7%
Miscellaneous Revenue				
Taxes	\$219,342.98	\$202,475.00	\$203,000.00	0.3%
Miscellaneous Revenue	\$59,500,905.56	\$29,547,797.00	\$30,500,052.00	3.2%
Total Miscellaneous Revenue:	\$59,720,248.54	\$29,750,272.00	\$30,703,052.00	3.2%
Charges for Services				
Charges for Services	\$40,162,208.69	\$37,903,153.00	\$40,846,858.00	7.8%
Total Charges for Services:	\$40,162,208.69	\$37,903,153.00	\$40,846,858.00	7.8%
Fines and Forfeitures				
Fines and Forfeitures	\$42,889.11	\$60,000.00	\$60,000.00	0%
Total Fines and Forfeitures:	\$42,889.11	\$60,000.00	\$60,000.00	0%
Other Financing				
Other Financing	\$10,101,033.60	\$21,459,265.00	\$33,410,249.20	55.7%
Total Other Financing:	\$10,101,033.60	\$21,459,265.00	\$33,410,249.20	55.7%
Total Revenue Source:	\$177,278,668.09	\$149,050,486.00	\$206,560,619.20	38.6%



Expenditures by Function

The table below shows the expenditures of all funds by functional category. For example, General Government includes both the General Fund and Capital Project Fund. Engineering includes the General Fund, Capital Projects Fund, Sewer Fund and Water Fund.

General Government has the largest increase due to capital projects and not operations. New this year is a purchase of a parking structure in Georgetown, additional funds for open space and additional funds for I.T. infrastructure. The next largest increase is Economic Development. This increase is due to the Excite Sussex Program and continual improvements at the Delaware Coastal Business Park and Airport.

Name	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Budget	FY 2021 Budget vs. FY 2022 Budget (% Change)
Pension Funds	8,117,702.63	8,621,650.00	9,266,448.00	7.5%
Other Financing Uses	10,085,500.00	1,115,500.00	115,500.00	-89.6%
American Recovery Plan Grant	-	-	45,495,460.00	N/A
General Government	18,864,058.59	17,662,393.75	27,298,127.02	54.6%
Public Safety	20,953,439.60	25,364,822.75	28,990,881.00	14.3%
Planning and Zoning	2,630,789.47	2,862,898.00	3,170,595.00	10.7%
Engineering (includes sewer and water)	40,047,240.51	47,033,375.25	49,928,202.20	6.2%
Library	2,961,749.40	3,411,143.41	3,631,249.98	6.5%
Economic Development	7,726,860.05	8,469,908.84	10,923,774.00	29.0%
Community Development	1,918,980.67	2,593,233.00	2,948,683.00	13.7%
Grant-in-Aid	15,161,604.67	26,740,136.00	21,411,362.00	-19.9%
Constitutional Offices	2,459,071.14	2,504,425.00	2,579,590.00	3.0%
Total	\$ 130,926,996.73	\$ 146,379,486.00	\$ 205,759,872.20	40.6%



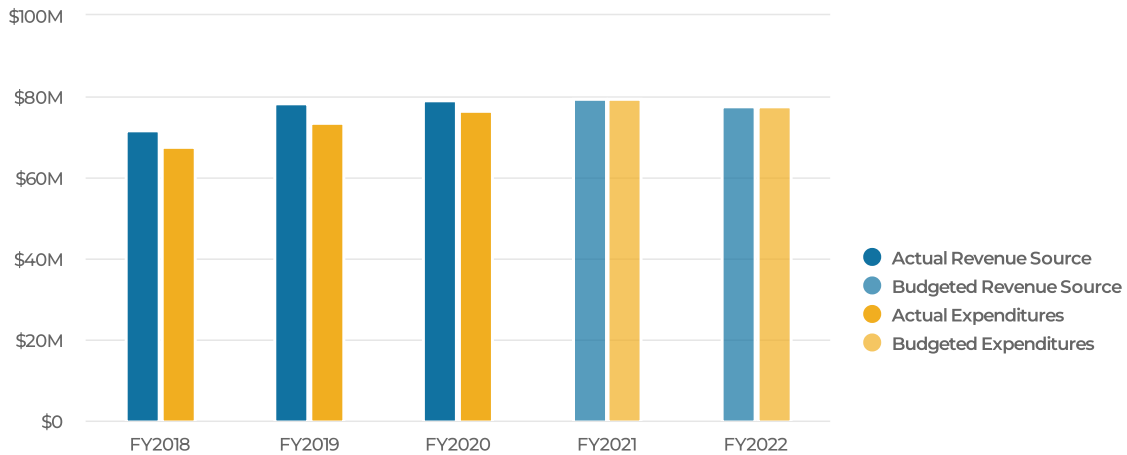


General Fund

The General Fund accounts for all financial transactions and resources in Sussex County Government, other than those required to be accounted for in another fund. Revenues in the General Fund are primarily derived from property and realty transfer taxes, constitutional office fees, intergovernmental sources and charges for services.

Summary

Sussex County's FY 2022 Budget is \$1.9 million, or 2.3 percent, less than the FY 2021 Revised Budget. The decrease is due to one-time grants given in FY 2021.

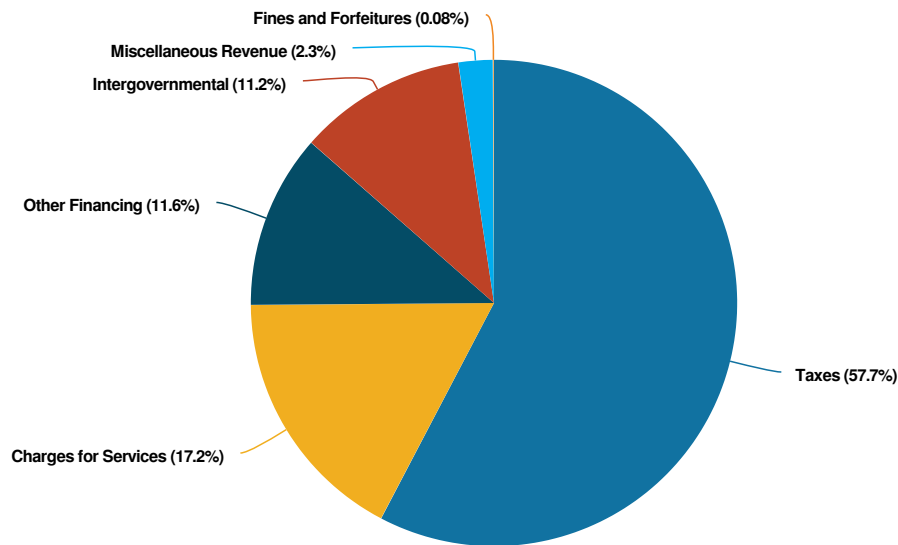


Revenues by Source

Taxes are the largest revenue source for the General Fund. Taxes include both property tax and realty transfer tax. Real estate transfer tax is the largest of the two revenue sources.

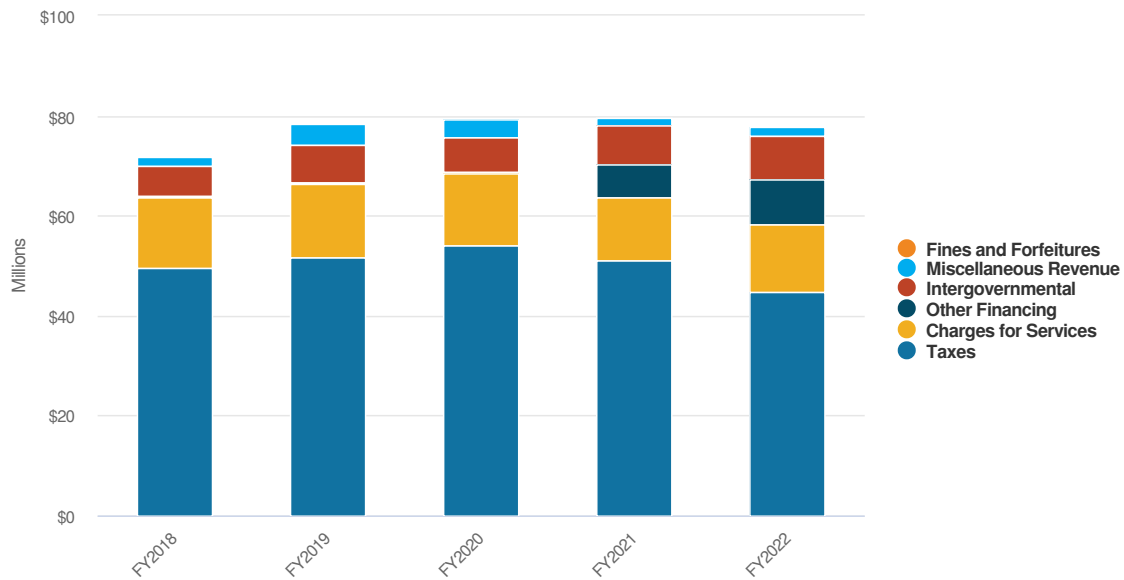
Property taxes continue to increase due to additional improvements added to the tax rolls. As realty transfer tax is a restricted revenue source, it is budgeted to cover all eligible expenses. As the economy is strong in Sussex County, the budgeted realty transfer tax is only budgeted at approximately 70 percent of what was collected in FY 2020.

Projected 2022 Revenues by Source



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical 2022 Revenues by Source



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Revenue Source				
Taxes				
Real Property - County	\$14,885,544.64	\$14,880,000.00	\$15,342,000.00	3.1%
Real Property - Library	\$1,727,310.55	\$1,744,600.00	\$1,799,000.00	3.1%
Realty Transfer	\$35,477,592.01	\$31,990,000.00	\$24,900,000.00	-22.2%
Lodging Tax	\$49,957.86	\$1,000,000.00	\$1,000,000.00	0%
Fire Service	\$1,789,173.65	\$1,500,000.00	\$1,700,000.00	13.3%
Penalties and Interest	\$170,685.86	\$62,396.00	\$100,000.00	60.3%
Total Taxes:	\$54,100,264.57	\$51,176,996.00	\$44,841,000.00	-12.4%
Intergovernmental				
Payment in Lieu of Taxes	\$6,622.29	\$5,800.00	\$6,000.00	3.4%
Pass Through Grant	\$42,450.66	\$0.00	\$0.00	0%
State Paramedic Grant	\$4,670,529.00	\$5,100,000.00	\$5,100,000.00	0%
Emergency Preparedness	\$280,793.66	\$200,000.00	\$200,000.00	0%
Pass Through Grant	\$58,000.00	\$0.00	\$56,250.00	N/A
State LEPC	\$70,868.11	\$70,000.00	\$72,000.00	2.9%
DEMA Grants Other	\$5,038.80	\$0.00	\$0.00	0%
Federal Operating Grants		\$0.00	\$90,000.00	N/A
State Library Grant	\$333,799.00	\$330,000.00	\$330,000.00	0%
State Operating Grants		\$0.00	\$234,250.00	N/A
Community Development Grant	\$1,516,438.41	\$2,045,000.00	\$2,603,000.00	27.3%
Project Income	\$37,610.59	\$0.00	\$0.00	0%
Total Intergovernmental:	\$7,022,150.52	\$7,750,800.00	\$8,691,500.00	12.1%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Miscellaneous Revenue				
Investment Interest	\$2,312,044.21	\$764,200.00	\$1,000,000.00	30.9%
Unreal. Gain or Loss on Invest	\$414,429.70	\$0.00	\$0.00	0%
Land Rent	\$7,699.25	\$7,500.00	\$7,700.00	2.7%
Miscellaneous Rent	\$22,123.04	\$19,000.00	\$20,000.00	5.3%
Medicare/RDS Repayments	\$96,030.49	\$100,000.00	\$100,000.00	0%
Miscellaneous Revenues	\$32,143.26	\$35,000.00	\$32,000.00	-8.6%
County Building Rents	\$17,500.00	\$17,500.00	\$17,500.00	0%
Miscellaneous Revenues	\$3,300.00	\$0.00	\$0.00	0%
Contributions and Donations	\$26,827.10	\$18,000.00	\$18,000.00	0%
Industrial Airpark Rent	\$542,180.21	\$495,000.00	\$540,000.00	9.1%
Economic Stimulus Loan Rep	\$32,200.38	\$31,000.00	\$32,000.00	3.2%
Total Miscellaneous Revenue:	\$3,506,477.64	\$1,487,200.00	\$1,767,200.00	18.8%
Charges for Services				
Mobile Home Placement Fee	\$129,370.99	\$130,000.00	\$130,000.00	0%
Building Inspection Fees	\$1,770,613.49	\$1,640,000.00	\$1,960,000.00	19.5%
Misc General Fees for Services	\$225.00	\$0.00	\$0.00	0%
General Other Charges	\$19,176.01	\$7,000.00	\$7,000.00	0%
Building Permits & Zoning Fees	\$2,275,541.24	\$2,000,000.00	\$2,500,000.00	25%
Misc EMS Fees for Services	\$29,070.00	\$20,000.00	\$20,000.00	0%
Misc EOC Fees for Services	\$2,440.00	\$2,000.00	\$2,000.00	0%
911 System Fee	\$606,272.94	\$559,630.00	\$559,630.00	0%
Private Rd Review & Inspection	\$1,876,484.80	\$1,400,000.00	\$1,500,000.00	7.1%
Engineering Other Charges	\$15,655.60	\$15,000.00	\$15,000.00	0%
Library Other Charges	\$7,722.18	\$12,000.00	\$12,000.00	0%
Misc. Industrial Airpark Fees	\$80,101.27	\$75,000.00	\$75,000.00	0%
Airport Fuel Sales	\$16,130.77	\$22,000.00	\$22,000.00	0%
ED Other Charges	\$12,440.00	\$7,000.00	\$7,000.00	0%
Clerk of the Peace	\$150,977.50	\$170,000.00	\$160,000.00	-5.9%
Prothonotary	\$41.20	\$0.00	\$0.00	0%
Recorder of Deeds	\$5,081,705.12	\$3,466,000.00	\$4,065,000.00	17.3%
Recorder of Deeds - Maint	\$53,045.00	\$41,000.00	\$42,000.00	2.4%
Recorder of Deeds - Town 1%	\$98,628.43	\$70,000.00	\$78,000.00	11.4%
Register of Wills	\$1,250,377.88	\$1,200,000.00	\$1,200,000.00	0%
Sheriff	\$1,010,801.20	\$1,800,000.00	\$1,000,000.00	-44.4%
Total Charges for Services:	\$14,486,820.62	\$12,636,630.00	\$13,354,630.00	5.7%
Fines and Forfeitures				
Fines	\$42,889.11	\$60,000.00	\$60,000.00	0%
Total Fines and Forfeitures:	\$42,889.11	\$60,000.00	\$60,000.00	0%
Other Financing				
Proceeds of General Fix Asst	\$15,533.60	\$0.00	\$0.00	0%

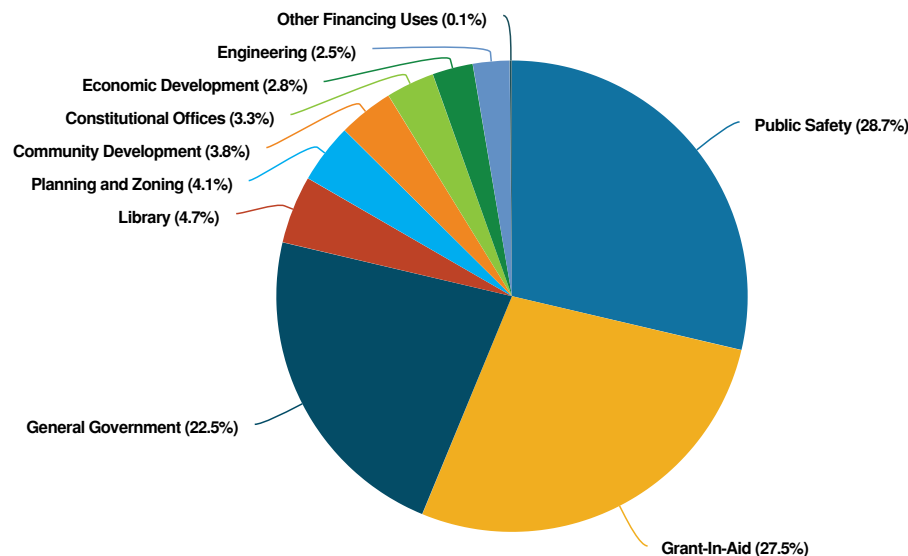


Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Interfund Transfers In	\$71,535.27	\$70,000.00	\$48,700.00	-30.4%
Appropriated Reserve		\$6,400,000.00	\$8,956,291.00	39.9%
Total Other Financing:	\$87,068.87	\$6,470,000.00	\$9,004,991.00	39.2%
Total Revenue Source:	\$79,245,671.33	\$79,581,626.00	\$77,719,321.00	-2.3%

Expenditures by Function

The pie chart below indicates which services County revenues support for the citizens of Sussex County. Public safety is 28.7 percent of the County's expenditures. This percentage excludes other public safety grants that are given to fire and ambulance companies, as well as law enforcement agencies, which can be found in the Grant-in-Aid section of the chart. The next largest functional categories are Grant-in-Aid and General Government at 27.5 percent and 22.5 percent, respectively. Grant-in-Aid for public safety makes up 42 percent of the County's grants. General Government expenditures includes County Council, Administration, Finance, Human Resources, Building Code, Assessment and Information Technology Departments.

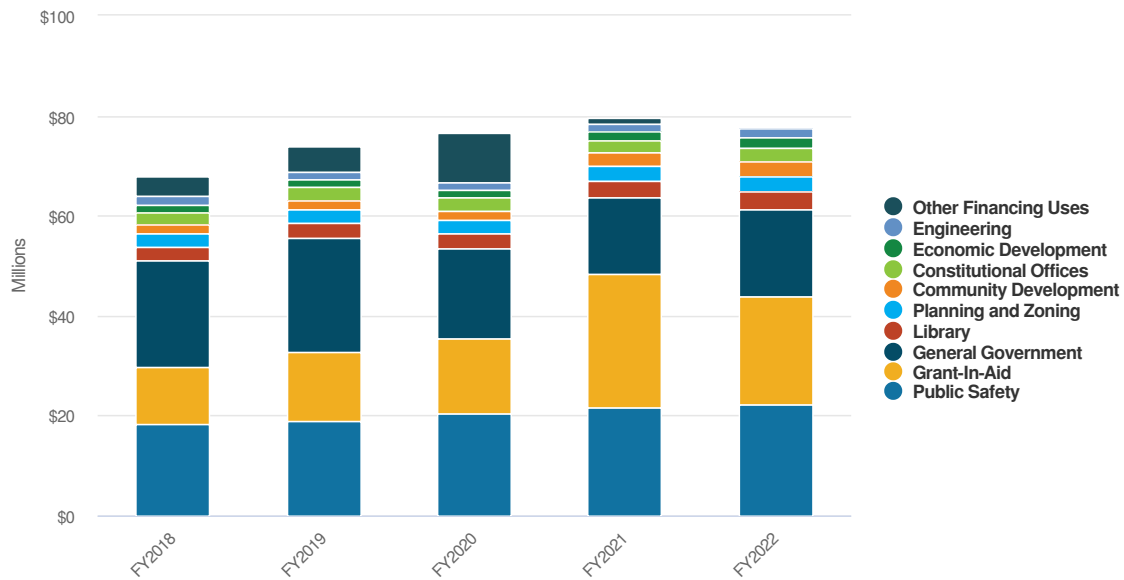
Budgeted Expenditures by Function



Note: Immaterial differences in percentages may be present in chart due to rounding.



Budgeted and Historical Expenditures by Function



The largest changes in FY 2022 from FY 2021 is grant-in-aid and other financing uses. Grant-in-aid has decreased due to one-time grants given midyear due to additional realty transfer tax revenue being realized. The second change is the increase in Other Financing Uses. Other Financing Uses is the use of savings. The increase is due to commitments by County Council that will not be completed until FY 2022. These commitments include a \$1.9 million contribution to City of Seaford for the Western Sussex Business Park and \$3 million additional funding to the ExciteSussex Loan fund.

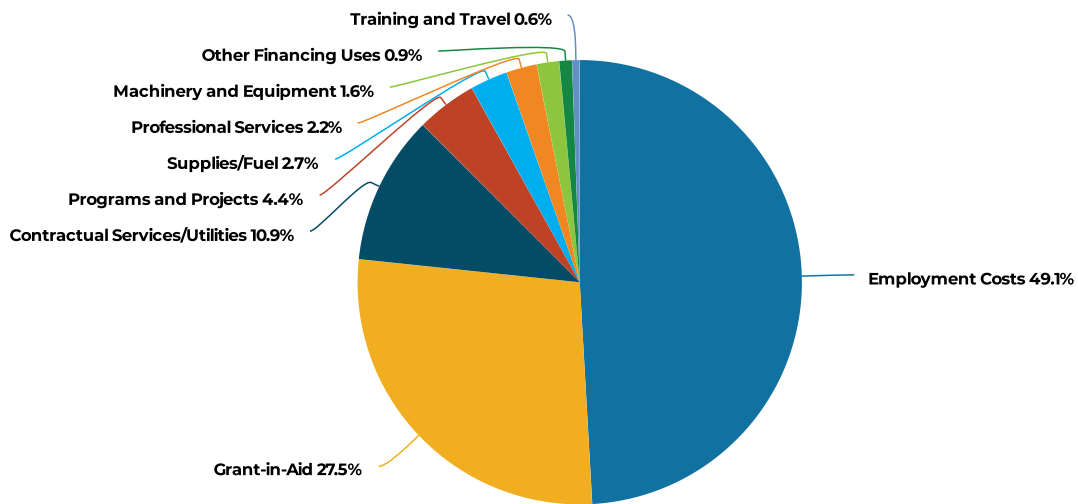
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expenditures				
Other Financing Uses	\$10,085,500.00	\$1,115,500.00	\$115,500.00	-89.6%
General Government	\$18,090,873.73	\$15,412,393.75	\$17,448,127.02	13.2%
Public Safety	\$20,328,925.24	\$21,514,822.75	\$22,290,881.00	3.6%
Planning and Zoning	\$2,630,789.47	\$2,862,898.00	\$3,170,595.00	10.7%
Engineering	\$1,339,203.56	\$1,557,165.25	\$1,949,560.00	25.2%
Library	\$2,961,749.40	\$3,411,143.41	\$3,631,248.98	6.5%
Economic Development	\$1,632,393.97	\$1,869,908.84	\$2,173,774.00	16.3%
Community Development	\$1,918,980.67	\$2,593,233.00	\$2,948,683.00	13.7%
Grant-In-Aid	\$15,161,604.67	\$26,740,136.00	\$21,411,362.00	-19.9%
Constitutional Offices	\$2,459,071.14	\$2,504,425.00	\$2,579,590.00	3%
Total Expenditures:	\$76,609,091.85	\$79,581,626.00	\$77,719,321.00	-2.3%



Expenditures by Expense Type

The pie chart below shows FY 2021 expenditures by category. Salary and Benefits is the County's largest expenditure category at 49 percent, or \$38.1 million. Salaries and Benefits was 46 percent of the County's expenditures last year. The increase in percentage of the entire budget has to do with less grant-in-aid in FY 2022's budget as compared to FY 2021's budget.

General Fund Expense Categories

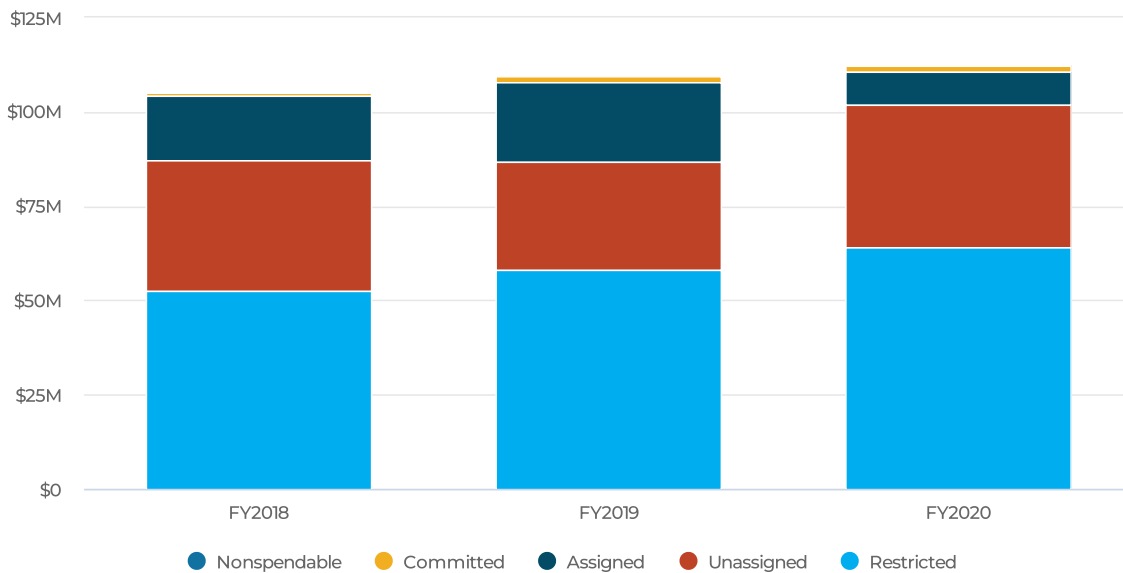


Fund Balance

Throughout this document, the terminology of appropriated reserves is used. Appropriated reserves are funds saved from prior years that are not needed to meet current expenses. These funds are represented in the County's financial statements as Fund Balance. The County budgeted \$9.0 million to fund one-time projects or previous commitments in the General Fund. Appropriated reserves are not used for ongoing expenditures. Below is the change to Fund Balance by using these funds in the General Fund.

Description	Amount
Beginning FY 2020 Audited Fund Balance	\$112,658,156
Less:	
Open Space Grant	1,417,000
ExciteSussex Loan Program	3,000,000
Deferred State Grant	150,000
Reassessment Project	2,500,000
Western Sussex Business Park	1,889,291
Ending Fund Balance	\$103,701,865

Fund Balance Projections



	FY2018	FY2019	FY2020	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$34,518,709	\$29,029,042	\$37,826,924	30.3%
Assigned	\$17,237,808	\$20,899,412	\$8,516,719	-59.2%
Committed	\$838,424	\$1,811,458	\$1,867,007	3.1%
Restricted	\$52,560,032	\$57,923,703	\$64,131,190	10.7%
Nonspendable	\$315,913	\$352,961	\$316,316	-10.4%
Total Fund Balance:	\$105,470,886	\$110,016,576	\$112,658,156	2.4%



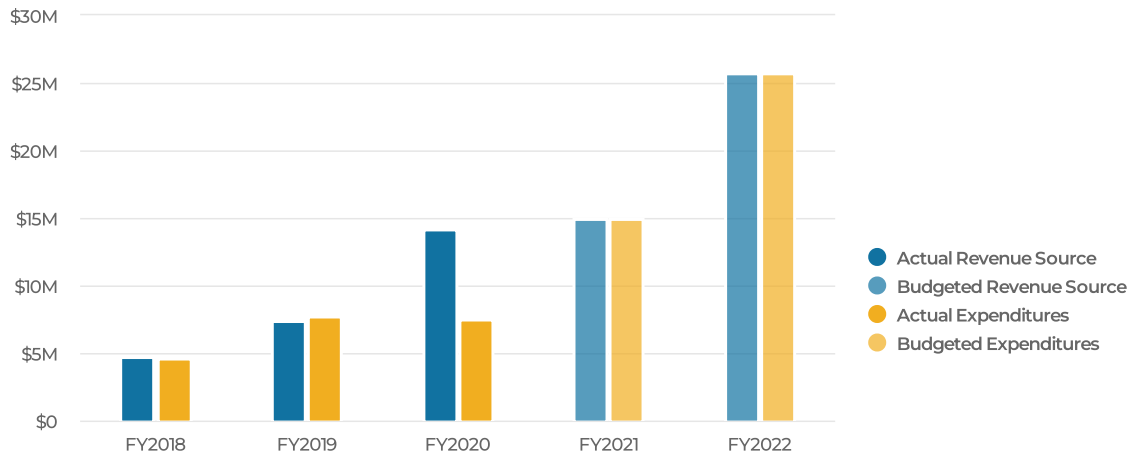


Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for capital expenditures such as the acquisition, construction or improvements of capital facilities. This fund is supported by transfers from the General Fund, particularly realty transfer tax.

Summary

The Capital Projects budget increased \$10.8 million or 71.7 percent. The increase is due to the projects being completed or under construction this year. The largest projects include the construction of the public safety building, the purchase of land for open space and a contribution to a parking structure in Georgetown.

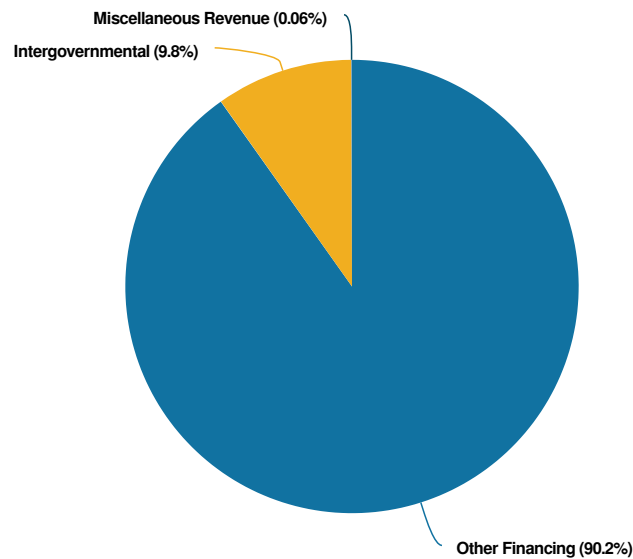


Revenues by Source

The FY 2022 Budget, once again, is using appropriated reserves (prior year available funds) to pay for the current year's capital projects. The goal is to use available funds to construct these projects instead of borrowing through bond issues. The budget uses \$23.2 million of appropriated reserves, which are realty transfer tax funds set aside from previous years.

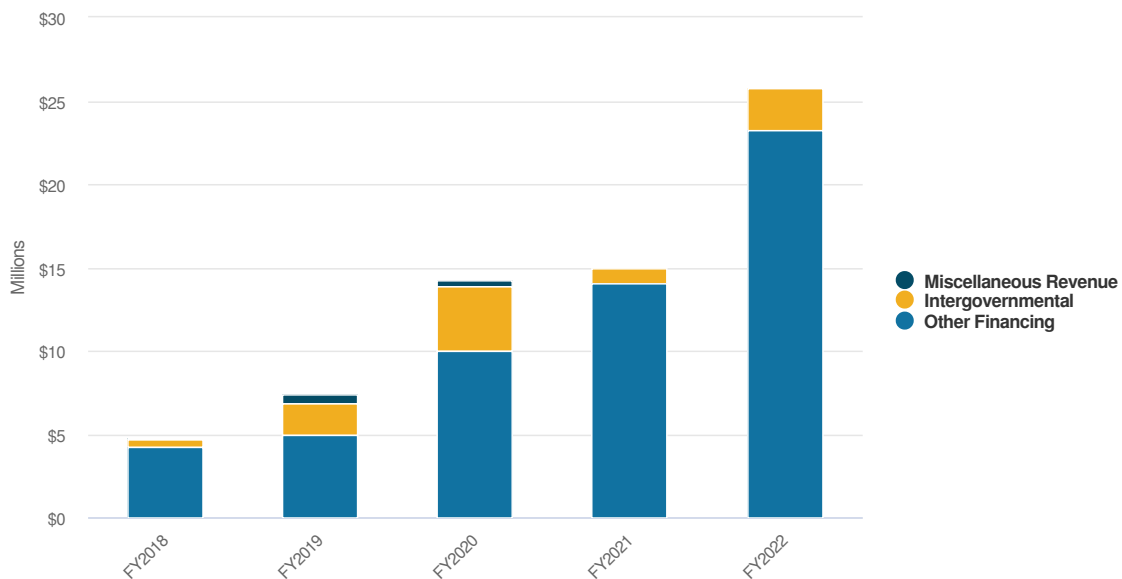
The second largest revenue source is intergovernmental grants; this is because some Delaware Coastal Airport projects are 90 percent funded by the FAA.

Projected 2022 Revenues by Source



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical 2022 Revenues by Source



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Revenue Source				
Intergovernmental	\$3,877,931.76	\$950,000.00	\$2,512,500.00	164.5%
Miscellaneous Revenue	\$387,201.07	\$20,000.00	\$15,000.00	-25%
Other Financing	\$10,000,000.00	\$14,030,000.00	\$23,222,500.00	65.5%
Total Revenue Source:	\$14,265,132.83	\$15,000,000.00	\$25,750,000.00	71.7%

Expenditures by Function

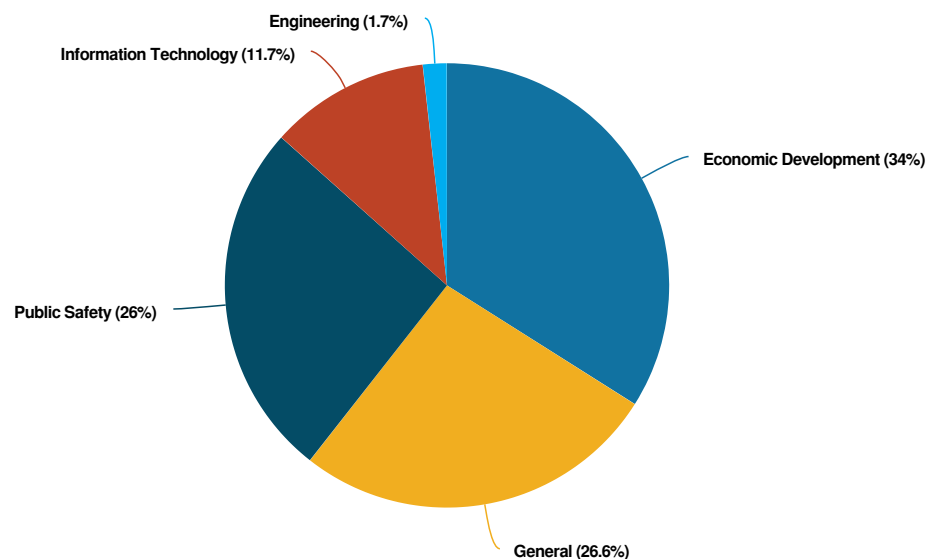
The Delaware Coastal Airport and Business Park is a vital part of the County's economic development; therefore, \$8.8 million is appropriated for improvements and represents 34.0 percent of the capital budget. Improvements to the airport and business park facilities will, hopefully, retain and attract new businesses to the area. The improvements include a t-hangar, stormwater improvements, apron expansions, pavement improvements and taxiway improvements. In FY 2017, Sussex County purchased land adjacent to the current Industrial Park for economic development. Over the last 4 years, the County has been developing the Delaware Coastal Business Park. The budget includes another \$2.5 million to finish the secondary road in the park.

The General expenditures are \$6.9 million, or 26.6 percent of the capital budget; this includes property acquisition for open space, building improvements and a parking structure.

The Public Safety expenditures are 26.0 percent of the capital budget, or \$6.7 million; this funding is to start to build a paramedic station and a new public safety administrative and training facility.

The Information Technology expenditures are 11.7 percent of the capital budget, or \$3 million; this funding is for a disaster recovery site and broadband infrastructure.

Budgeted Expenditures by Function



Note: Immaterial differences in percentages may be present in chart due to rounding.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expenditures				



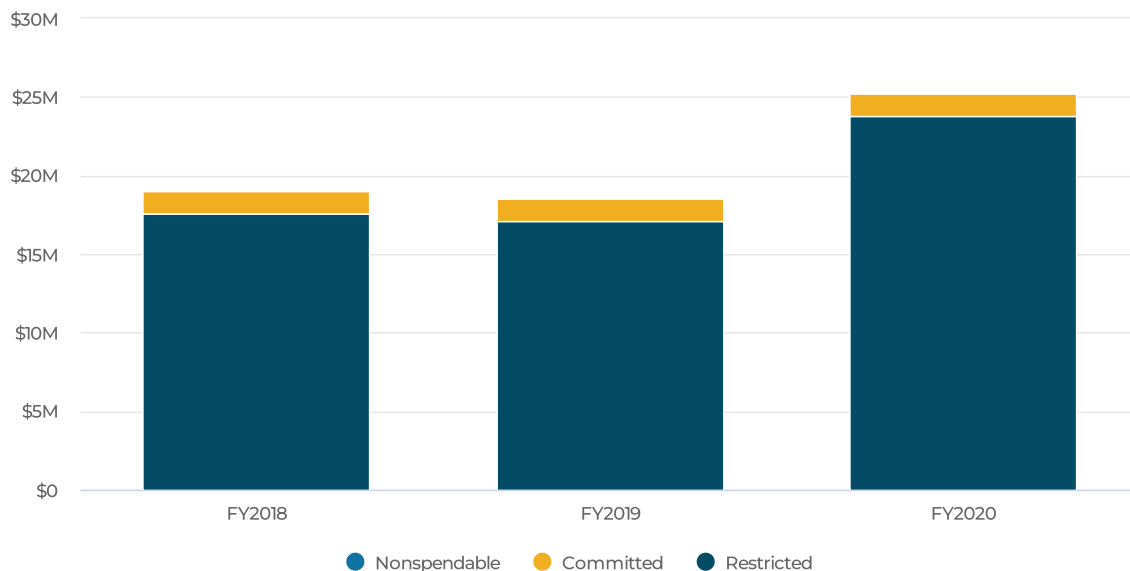
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Information Technology		\$0.00	\$3,000,000.00	N/A
Public Safety	\$624,514.36	\$3,850,000.00	\$6,700,000.00	74%
Engineering	\$100,099.88	\$2,300,000.00	\$450,000.00	-80.4%
Economic Development	\$6,094,466.08	\$6,600,000.00	\$8,750,000.00	32.6%
General	\$773,184.86	\$2,250,000.00	\$6,850,000.00	204.4%
Total Expenditures:	\$7,592,265.18	\$15,000,000.00	\$25,750,000.00	71.7%

Fund Balance

Throughout this document, the terminology of appropriated reserves is used. Appropriated reserves are funds saved from prior years that are not needed to meet current expenses. These funds are represented in the County's financial statements as Fund Balance. The County budgeted \$23.2 million to fund one-time projects. Below is the change to Fund Balance by using these funds in the Capital Projects Fund.

Description	Amount
Beginning FY 2020 Audited Fund Balance	\$26,724,624
Less:	
Airport/Business Park Improvements	6,222,500
Building Improvements and Land Acquisition	3,900,000
Parking	3,200,000
IT Infrastructure Projects	3,000,000
Public Safety Building	6,150,000
EMS Construction	550,000
Clean Water Enhancement	200,000
Ending Fund Balance	\$ 3,502,124

Fund Balance Projections



	FY2018	FY2019	FY2020
Fund Balance	Actual	Actual	Actual
Committed	\$1,425,270	\$1,454,505	\$1,477,446
Restricted	\$17,575,194	\$17,119,804	\$23,769,732
Nonspendable	\$0	\$0	\$0
Total Fund Balance:	\$19,000,464	\$18,574,309	\$25,247,178



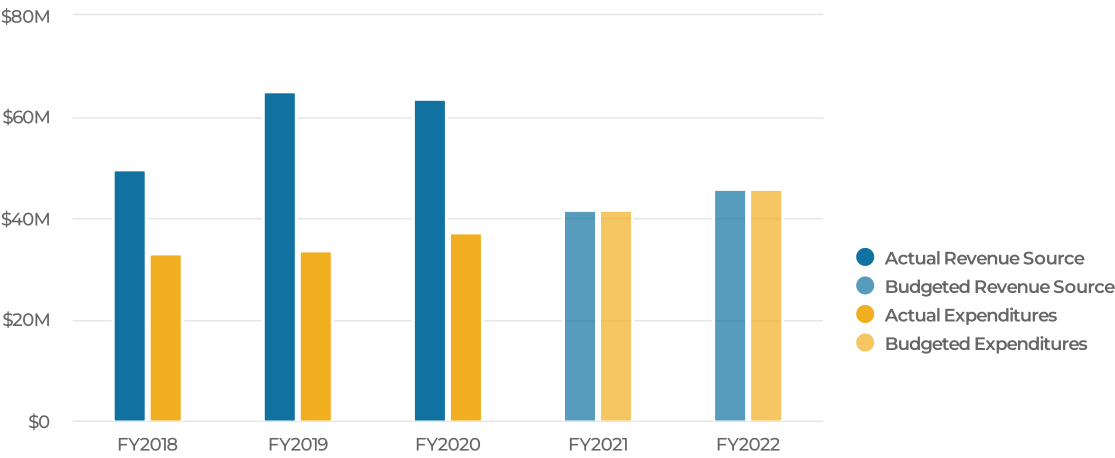


Sewer Fund

The Sewer Fund is an Enterprise Fund. The Sewer Fund accounts for the operations of our Unified Sewer District. It is operated in a manner similar to a private enterprise, where the intent is that costs of providing the sewer service are recovered primarily through user charges.

Summary

The Sewer Fund increased \$4.0 million, or 9.7 percent. The increase is due to over 2,400 customers being added from the Western Sussex Sewer Area and the new biosolids facility being operational for a full year.

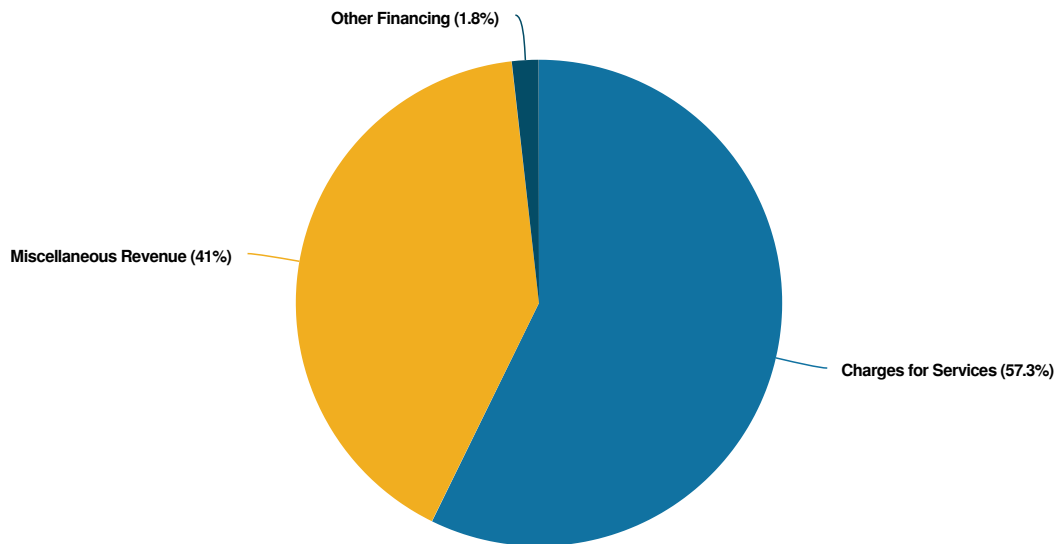


Actual revenue in previous fiscal years are always higher than expenses due to the collection of system connection charges. System connection charges are charged to new customers but are used in the future for system upgrades.

Revenues by Source

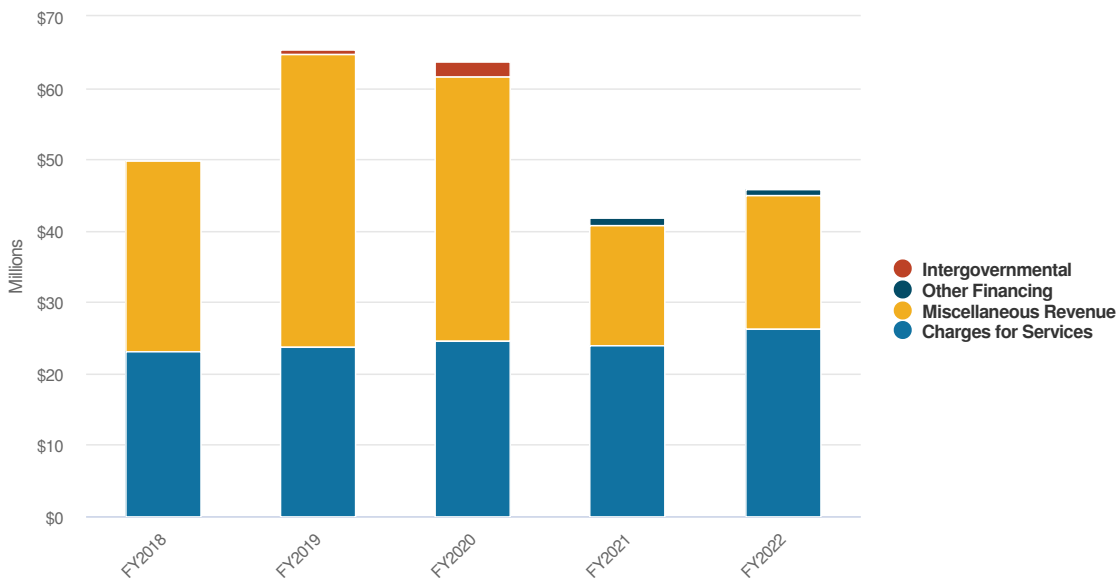
The largest revenue source is the sewer service charge. The miscellaneous revenue source includes assessment charges to pay for sewer debt and connection fees that are used to fund future expansion and improvements.

Projected 2022 Revenues by Source



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical 2022 Revenues by Source



Miscellaneous revenue includes system connection charges. As mentioned above, system connection charges are collected in the current year, but not expended until a future date when plant expansions are scheduled.



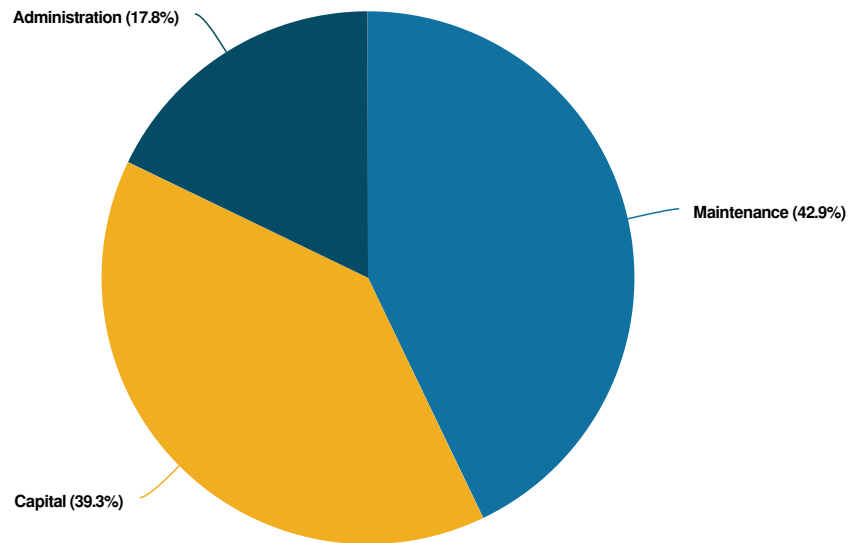
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Revenue Source				
Intergovernmental				
State Capital Grants	\$2,089,650.00	\$0.00	\$0.00	0%
Total Intergovernmental:	\$2,089,650.00	\$0.00	\$0.00	0%
Miscellaneous Revenue				
Penalties and Interest	\$212,304.72	\$200,000.00	\$200,000.00	0%
Operating Investment Int	\$328,133.79	\$300,000.00	\$250,000.00	-16.7%
Gain or Loss on Invest - Oper	\$46,633.66	\$0.00	\$0.00	0%
Rents	\$95,566.26	\$80,000.00	\$80,000.00	0%
Miscellaneous Revenues	\$175,231.11	\$190,000.00	\$190,000.00	0%
Disposal of Equipment	\$107,841.17	\$0.00	\$0.00	0%
Assessment Investment Int	\$347,054.11	\$250,000.00	\$250,000.00	0%
Transmission Investment Int	\$601,377.27	\$250,000.00	\$250,000.00	0%
Expansion Investment Int	\$669,117.46	\$250,000.00	\$250,000.00	0%
Gain or Loss on Invest - Assmt	\$64,752.36	\$0.00	\$0.00	0%
Gain or Loss on Invest - Trans	\$128,755.57	\$0.00	\$0.00	0%
Gain or Loss on Invest - Expan	\$142,716.66	\$0.00	\$0.00	0%
Connection Fees	\$12,921,471.65	\$4,681,687.00	\$6,643,397.00	41.9%
Assessment Fees	\$9,912,616.54	\$8,337,260.00	\$8,337,260.00	0%
Capitalized Ord 38 Fees	\$11,364,253.77	\$2,300,000.00	\$2,300,000.00	0%
Total Miscellaneous Revenue:	\$37,117,826.10	\$16,838,947.00	\$18,750,657.00	11.4%
Charges for Services				
Service Charges	\$22,211,710.00	\$22,279,600.00	\$24,332,976.00	9.2%
Permit Fees	\$225,200.00	\$200,000.00	\$200,000.00	0%
Holding Tank Fees	\$539,942.90	\$500,000.00	\$468,683.00	-6.3%
Misc Operating Fees	\$97,234.61	\$100,000.00	\$100,000.00	0%
Plan Review Cost	\$109,850.00	\$85,000.00	\$85,000.00	0%
Construction Inspection	\$1,317,583.77	\$849,000.00	\$849,000.00	0%
Biosolids Revenue		\$20,000.00	\$175,250.00	776.3%
Total Charges for Services:	\$24,501,521.28	\$24,033,600.00	\$26,210,909.00	9.1%
Other Financing				
Interfund Transfers In	\$85,500.00	\$115,500.00	\$115,500.00	0%
Interfund Transfers Out	-\$71,535.27	\$0.00	\$0.00	0%
Appropriated Reserve		\$759,000.00	\$700,760.20	-6.6%
Total Other Financing:	\$13,964.73	\$874,500.00	\$816,260.20	-5.7%
Total Revenue Source:	\$63,722,962.11	\$41,747,047.00	\$45,777,826.20	9.7%



Expenditures by Function

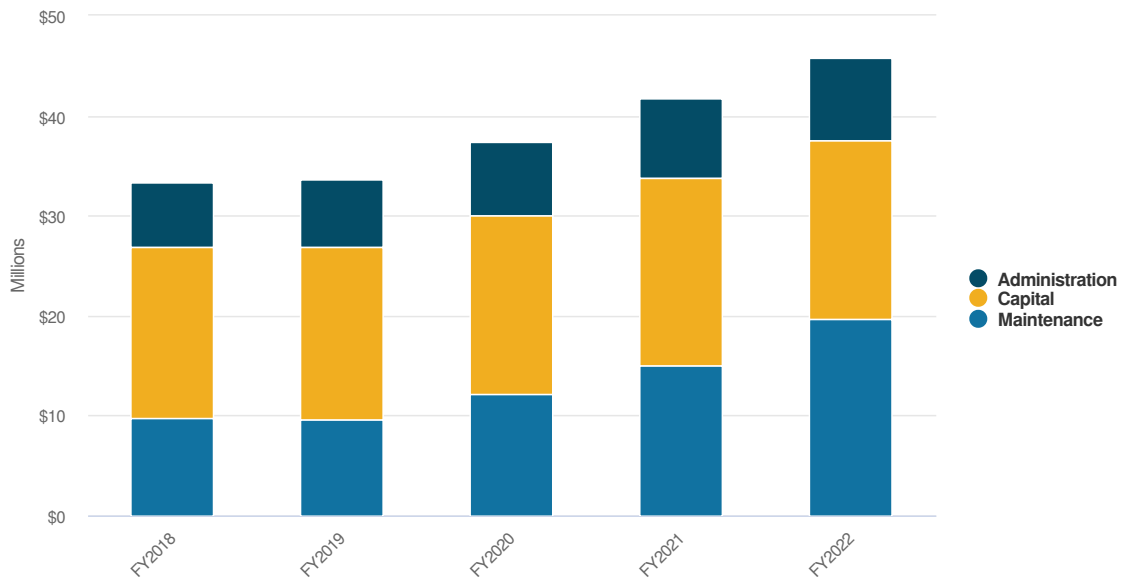
Enterprise expenses are categorized into three general areas. Administrative costs, which include clerical and engineering support, are incurred to assist the sewer operations staff. Operations and maintenance costs are expenses associated with maintaining and operating the physical sewer system; this system includes four wastewater treatment facilities, over 520 pump stations and over 960 miles of pipe. Capital expenses include routine capital items, such as pumping and laboratory equipment, vehicles, generators, improvements to the facilities and debt service costs. The budgetary debt service costs include both the interest and principal portion of the debt payment for assessment and treatment loan payments.

Budgeted Expenditures by Function



Maintenance function is the largest expense of the sewer operations. This includes treatment plant employees, utilities to run the system and other daily operational costs.

Budgeted and Historical Expenditures by Function



The Maintenance function has the largest increase. This increase is driven by the additional customers connecting to the sewer system in the Western Sussex area and the operational cost of the new biosolids facility.

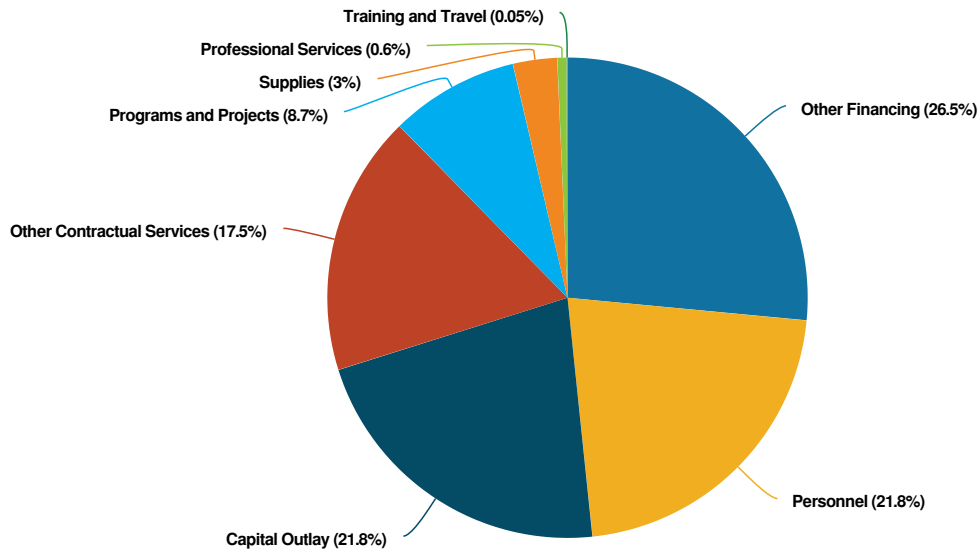
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expenditures				
Administration	\$7,420,849.64	\$7,954,873.00	\$8,169,467.20	2.7%
Maintenance	\$12,121,844.12	\$15,089,927.00	\$19,636,826.00	30.1%
Capital	\$17,875,370.85	\$18,693,247.00	\$17,971,533.00	-3.9%
Total Expenditures:	\$37,418,064.61	\$41,738,047.00	\$45,777,826.20	9.7%



Expenditures by Expense Type

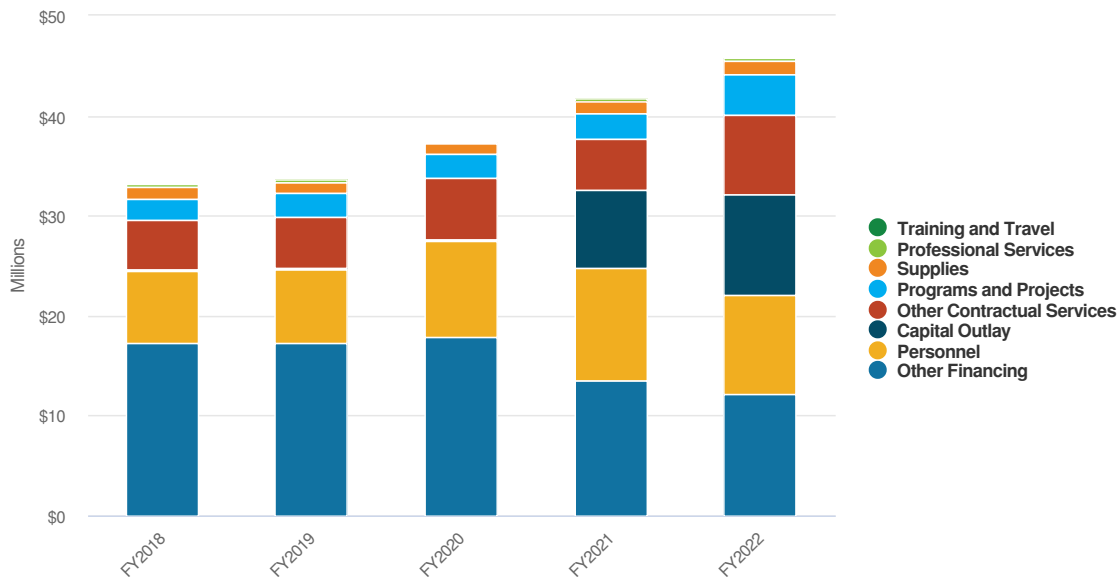
As demonstrated in the pie chart below, Other Financing Sources is the largest expenditure. This source includes the \$11.9 million in payments made on financed infrastructure. As mentioned before, the principal payments do not show on the financial statements as expenses. These payments show as a reduction in debt owed. If this expense was removed from the pie chart, the largest expenditure would be capital outlay for purchases of machinery and equipment. Unlike the General Fund, employment costs are not the largest expenditure in the County's utilities.

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Because the Enterprise Funds use full accrual accounting for the financial statements and modified accrual accounting for the budget, it is difficult to analyze using the 5-year trend graph. The most notable difference in the chart is Capital Outlays. Capital Outlays do not appear in the actual numbers for FY 2018 through FY 2020 as these outlays show as assets on the balance sheet rather than a budgeted expense. In contrast, Capital Outlays are a budgeted expense in FY 2021 and FY 2022. Also, because the outlay is an asset in FY 2018 through FY 2020, depreciation expense shows in Other Financing Sources where it does not show in budget years FY 2021 and FY 2022. Another difference is that FY 2021 and FY 2022 include payments made on debt which does not show in FY 2018 through FY 2020.

What can be seen in this chart is that there is a notable increase in Other Contractual Services from FY 2021 to FY 2022. The large increase has to do with the contract the County has with the City of Seaford to process the sewer waste for the new Western Sussex area.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$2,250,988.55	\$2,410,052.00	\$1,284,008.00	-46.7%
Vision Plan	\$2,120.15	\$3,528.00	\$1,800.00	-49%
Dental Plan	\$22,301.75	\$30,576.00	\$15,600.00	-49%
FICA Tax	\$162,911.69	\$184,369.00	\$98,227.00	-46.7%
Health Insurance	\$803,636.21	\$823,200.00	\$425,000.00	-48.4%
Worker's Compensation	\$31,922.52	\$47,000.00	\$47,000.00	0%
Pension	\$636,814.04	\$591,750.00	\$311,050.00	-47.4%
Salaries	\$3,976,559.50	\$4,288,420.00	\$4,604,401.00	7.4%
Vision Plan	\$3,937.96	\$5,472.00	\$6,480.00	18.4%
Dental Plan	\$39,501.43	\$47,424.00	\$56,160.00	18.4%
FICA Tax	\$293,885.54	\$328,064.00	\$352,237.00	7.4%
FICA Tax Timesheets	-\$2,571.14	\$0.00	\$0.00	0%
Health Insurance	\$1,421,684.76	\$1,444,800.00	\$1,530,000.00	5.9%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Health Insurance Timesheets	-\$11.36	\$0.00	\$0.00	0%
Worker's Compensation	\$133,900.63	\$180,569.00	\$180,569.00	0%
Pension	-\$192,679.11	\$1,016,475.00	\$1,085,170.00	6.8%
Total Personnel:	\$9,584,903.12	\$11,401,699.00	\$9,997,702.00	-12.3%
Professional Services				
Legal	\$50,092.51	\$70,000.00	\$70,000.00	0%
Other Professional Services	\$158,785.67	\$140,300.00	\$152,300.00	8.6%
Other Professional Services	\$680.00	\$60,000.00	\$60,000.00	0%
Total Professional Services:	\$209,558.18	\$270,300.00	\$282,300.00	4.4%
Other Contractual Services				
Communications	\$59,878.19	\$28,740.00	\$50,340.00	75.2%
Postage & Freight	\$4,160.44	\$3,800.00	\$2,800.00	-26.3%
Insurance	\$416,391.30	\$454,000.00	\$432,300.00	-4.8%
Repairs and Maintenance	\$29,155.54	\$32,420.00	\$27,240.00	-16%
Computer Equip Maint - 5442	\$174,969.45	\$217,345.00	\$272,445.00	25.4%
Advertising	\$13,904.95	\$14,500.00	\$5,500.00	-62.1%
Other Contractual Services	\$29,073.15	\$30,000.00	\$33,000.00	10%
Communications	\$62,853.55	\$97,934.00	\$67,540.00	-31%
Postage & Freight	\$747.58	\$1,300.00	\$1,400.00	7.7%
Utilities -Electric- 5710	\$1,324,161.68	\$1,295,000.00	\$1,365,000.00	5.4%
Utilities - Wastewater Treatme	\$2,333,224.98	\$1,400,000.00	\$3,775,000.00	169.6%
Utilities - Other	\$120,025.69	\$91,000.00	\$123,000.00	35.2%
Utilities - BioSolids Electric		\$20,000.00	\$75,000.00	275%
Utilities - Biosolids Gas	\$16,417.64	\$0.00	\$125,000.00	N/A
Utilities - Biosolids - DSWA		\$0.00	\$50,000.00	N/A
Rental and Leases	\$99,482.84	\$99,469.00	\$99,469.00	0%
Repairs and Maintenance	\$292.44	\$0.00	\$0.00	0%
Computer Equip Maint - 5442	\$19,611.30	\$25,000.00	\$25,000.00	0%
Vehicle Maintenance - 5660	\$182,697.43	\$175,000.00	\$190,000.00	8.6%
Facilities Maintenance -5721	\$122,743.80	\$130,000.00	\$143,000.00	10%
Communications Maint - 6030	\$69,796.40	\$40,000.00	\$101,000.00	152.5%
Maint - Collection & Other	\$130,827.32	\$195,000.00	\$182,000.00	-6.7%
Maint - Pumping Equip	\$334,729.47	\$300,000.00	\$264,000.00	-12%
Maint - Treatment Plant	\$225,037.94	\$277,700.00	\$305,000.00	9.8%
Maintenance - LM Equipment		\$45,000.00	\$35,000.00	-22.2%
Other Contractual Services	\$402,583.84	\$200,000.00	\$200,000.00	0%
Other Contractual Svcs Bio Sol		\$4,600.00	\$75,000.00	1,530.4%
Rental and Leases	\$8,347.80	\$0.00	\$0.00	0%
Repairs and Maintenance	\$25,903.23	\$0.00	\$0.00	0%
Total Other Contractual Services:	\$6,207,017.95	\$5,177,808.00	\$8,025,034.00	55%
Supplies				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Office / Operating Supplies	\$8,120.63	\$9,245.00	\$7,245.00	-21.6%
Fuel	\$37,027.96	\$39,000.00	\$32,000.00	-17.9%
Dues & Subscriptions	\$350.00	\$4,620.00	\$6,590.00	42.6%
Uniforms	\$5,405.07	\$12,381.00	\$11,332.00	-8.5%
Tools and Small Equipment	\$11,991.72	\$12,300.00	\$15,100.00	22.8%
Sm. Computer Equipment - 5422	\$762.51	\$41,616.00	\$33,548.00	-19.4%
Other Supplies	\$15,957.41	\$14,520.00	\$16,087.20	10.8%
Office / Operating Supplies	\$137,594.47	\$157,700.00	\$126,000.00	-20.1%
Supplies - Safety	\$37,868.31	\$50,000.00	\$50,000.00	0%
Fuel	\$164,176.93	\$160,000.00	\$185,000.00	15.6%
Dues & Subscriptions	\$2,704.05	\$2,000.00	\$2,400.00	20%
Uniforms	\$106,893.12	\$110,000.00	\$110,000.00	0%
Tools and Small Equipment		\$58,000.00	\$58,000.00	0%
Sm. Computer Equipment - 5422	\$1,936.89	\$15,000.00	\$15,000.00	0%
Tools & Sm Equipment - 5670	\$21,525.81	\$40,000.00	\$40,000.00	0%
Laboratory Equip	\$8,446.56	\$24,500.00	\$30,000.00	22.4%
Chemicals	\$373,077.24	\$345,000.00	\$370,000.00	7.2%
Farming Supplies	\$89,605.80	\$115,000.00	\$256,000.00	122.6%
Total Supplies:	\$1,023,444.48	\$1,210,882.00	\$1,364,302.20	12.7%
Programs and Projects				
Shared Cost	\$2,368,034.46	\$2,467,786.00	\$3,970,245.00	60.9%
Total Programs and Projects:	\$2,368,034.46	\$2,467,786.00	\$3,970,245.00	60.9%
Training and Travel				
Seminars/Conferences/Training	\$1,150.00	\$4,780.00	\$3,510.00	-26.6%
Tuition		\$2,400.00	\$0.00	-100%
Mileage	\$186.24	\$240.00	\$150.00	-37.5%
Travel		\$100.00	\$0.00	-100%
Seminars/Conferences/Training	\$13,007.58	\$20,000.00	\$20,000.00	0%
Travel	\$1,391.95	\$0.00	\$500.00	N/A
Total Training and Travel:	\$15,735.77	\$27,520.00	\$24,160.00	-12.2%
Capital Outlay				
Machinery and Equipment		\$174,245.00	\$597,050.00	242.6%
M & E - Computer - 5421	\$5,510.76	\$14,060.00	\$0.00	-100%
M & E - Facilities - 5720	\$4,360.75	\$145,000.00	\$167,500.00	15.5%
M & E - Comm - 6010		\$190,000.00	\$190,000.00	0%
M & E - Tools		\$300,000.00	\$82,000.00	-72.7%
Transportation Equip	\$5,632.55	\$670,500.00	\$1,183,000.00	76.4%
Pumping Equipment	\$33,500.00	\$885,000.00	\$1,435,000.00	62.1%
Treatment & Disposal Equip		\$34,000.00	\$215,000.00	532.4%
Collections Systems		\$0.00	\$25,000.00	N/A
Pumping Systems		\$441,000.00	\$0.00	-100%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
PS - Structures & Imp		\$18,000.00	\$0.00	-100%
PS - Rec Wells & Pits	\$53,411.77	\$2,826,000.00	\$3,500,000.00	23.8%
Collections Systems		\$650,000.00	\$1,500,000.00	130.8%
Other Capital		\$100,000.00	\$100,000.00	0%
Purchased Capacity		\$1,290,393.00	\$981,920.00	-23.9%
Total Capital Outlay:	\$102,415.83	\$7,738,198.00	\$9,976,470.00	28.9%
Other Financing				
Compensated Absences	\$119,246.77	\$0.00	\$0.00	0%
Interfund Transfers Out		\$70,000.00	\$48,000.00	-31.4%
Contingency		\$6,000.00	\$200,000.00	3,233.3%
Interest Expense	\$4,116,109.60	\$13,367,854.00	\$11,889,613.00	-11.1%
Depreciation Expense	\$13,671,598.45	\$0.00	\$0.00	0%
Total Other Financing:	\$17,906,954.82	\$13,443,854.00	\$12,137,613.00	-9.7%
Total Expense Objects:	\$37,418,064.61	\$41,738,047.00	\$45,777,826.20	9.7%



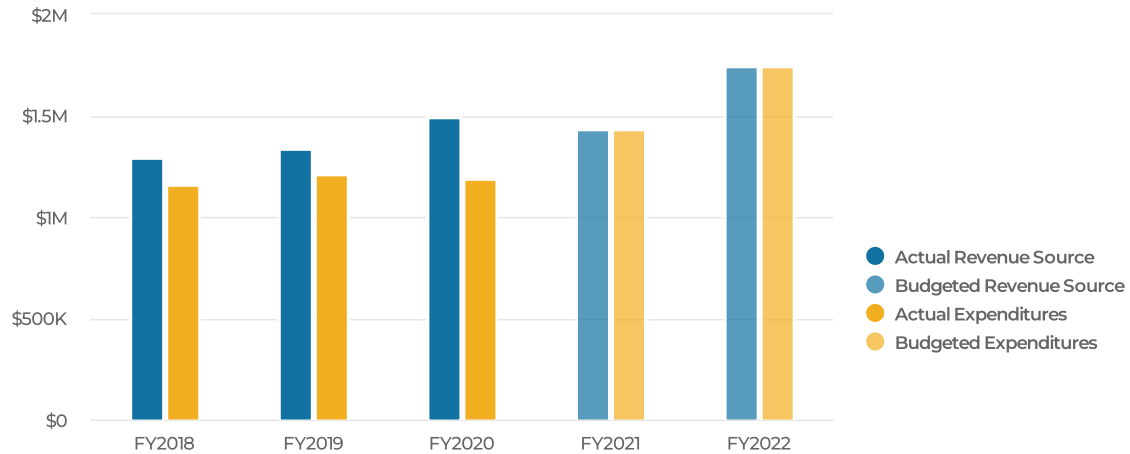


Water Fund

The Water Fund is an Enterprise Fund. The Water Fund accounts for the operations of our Water District. It is operated in a manner similar to a private enterprise, where the intent is that costs of providing the water service are recovered primarily through user charges.

Summary

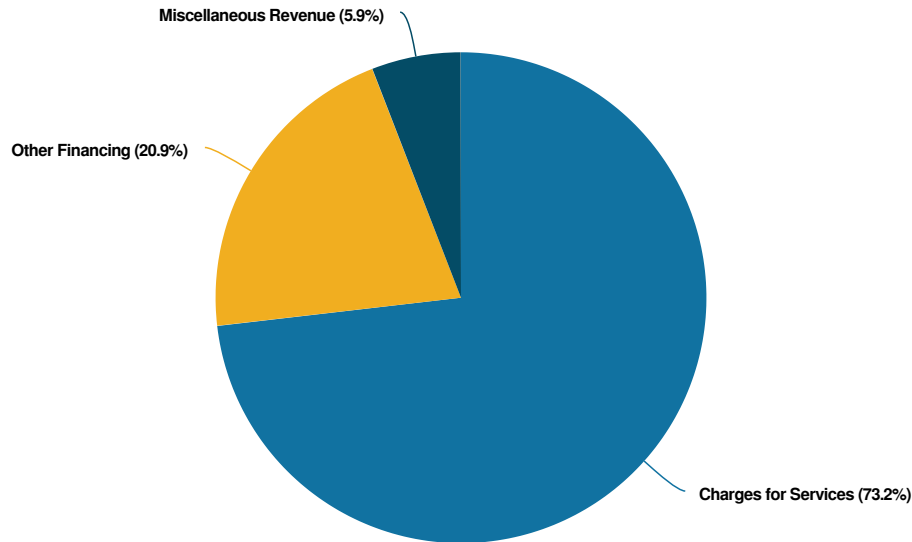
The Water Fund increased \$313,000, or 21.7 percent. The increase is due to the price of water being purchased from the City of Rehoboth. Increased rates will be phased in over time to help with the impact to the County's customers.



Revenues by Source

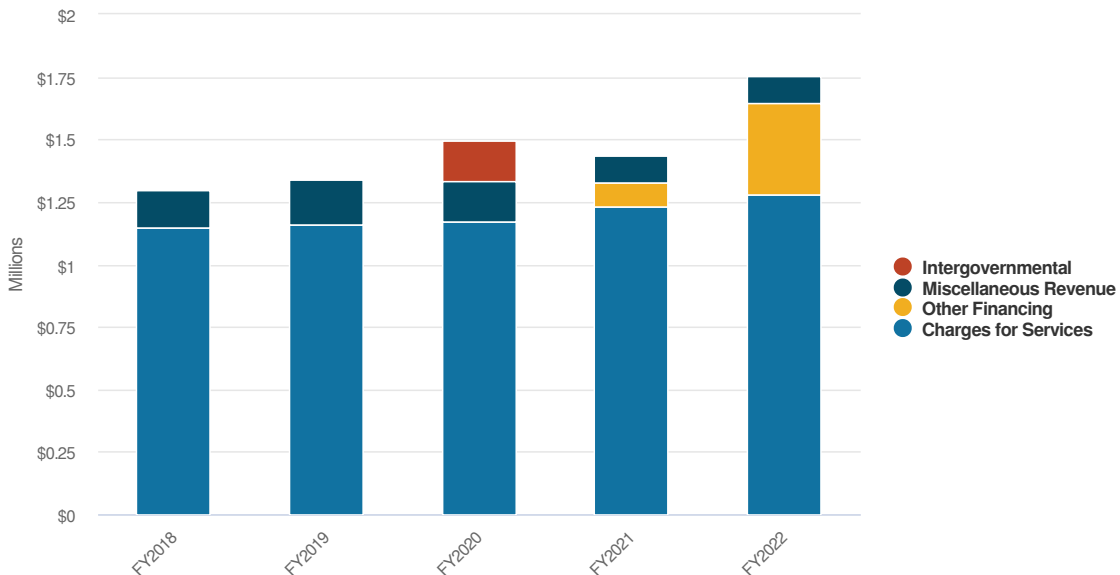
The FY 2022 budget revenues increased \$313,000 due to a service charge rate increase and the amount of available funds being used from savings. Service charge rates increased to \$342 per EDU, an annual increase of \$15 per EDU. These funds will be used to cover the operating cost. Available funds, otherwise known as Other Financing Uses, are being spent to offset the increase in cost to purchase water from the City of Rehoboth.

Projected 2022 Revenues by Source



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical 2022 Revenues by Source



There is a notable increase in Other Financing Sources from FY 2021 to FY 2022. As this is the first full year of higher fees from the City of Rehoboth, the County is using more reserves to help with the impact to County customers. The reserves that are being used are previous collected fees from the water customers.

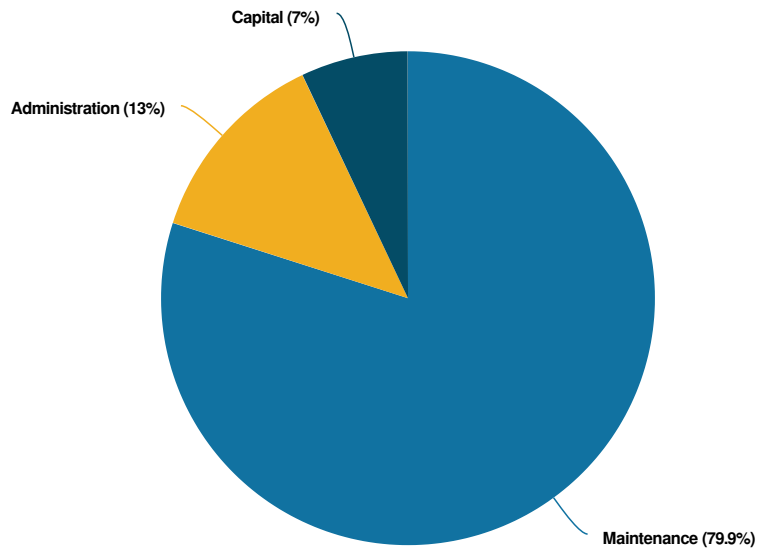
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Revenue Source				
Intergovernmental				
State Capital Grants	\$47,200.00	\$0.00	\$0.00	0%
State Capital Grants	\$115,091.30	\$0.00	\$0.00	0%
Total Intergovernmental:	\$162,291.30	\$0.00	\$0.00	0%
Miscellaneous Revenue				
Penalties and Interest	\$7,038.26	\$2,475.00	\$3,000.00	21.2%
Operating Investment Int	\$17,514.81	\$10,000.00	\$10,000.00	0%
Gain or Loss on Invest - Oper	\$4,200.74	\$0.00	\$0.00	0%
Rents	\$93,596.98	\$89,000.00	\$84,000.00	-5.6%
Disposal of Equipment	\$3,058.50	\$0.00	\$0.00	0%
Assessment Investment Int	\$13,618.65	\$5,000.00	\$3,000.00	-40%
Transmission Investment Int	\$12,910.32	\$5,000.00	\$3,000.00	-40%
Expansion Investment Int	\$432.51	\$0.00	\$0.00	0%
Gain or Loss on Invest - Assmt	\$2,475.35	\$0.00	\$0.00	0%
Gain or Loss on Invest - Trans	\$2,110.19	\$0.00	\$0.00	0%
Gain or Loss on Invest - Expan	\$71.19	\$0.00	\$0.00	0%
Connection Fees	\$2,310.00	\$0.00	\$0.00	0%
Total Miscellaneous Revenue:	\$159,337.50	\$111,475.00	\$103,000.00	-7.6%
Charges for Services				
Service Charges	\$1,166,066.79	\$1,225,923.00	\$1,272,582.00	3.8%
Misc Operating Fees	\$7,800.00	\$7,000.00	\$8,737.00	24.8%
Total Charges for Services:	\$1,173,866.79	\$1,232,923.00	\$1,281,319.00	3.9%
Other Financing				
Appropriated Reserve		\$93,765.00	\$366,498.00	290.9%
Total Other Financing:		\$93,765.00	\$366,498.00	290.9%
Total Revenue Source:	\$1,495,495.59	\$1,438,163.00	\$1,750,817.00	21.7%



Expenditures by Function

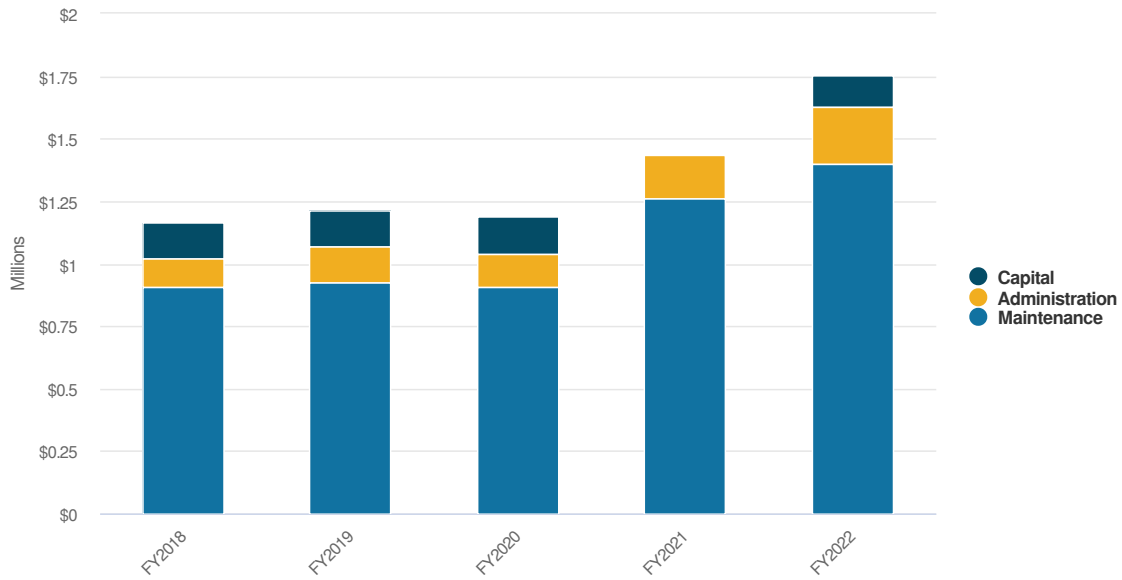
Enterprise expenses are categorized into three general areas. Administrative costs, which include clerical and engineering support, are incurred to assist the water operations staff. Operations and maintenance costs are expenses associated with maintaining and operating the physical water system; this system includes one water facility and a tower. Capital expenses include routine capital items, such as vehicles, generators and improvements to the facilities.

Budgeted Expenditures by Function



The Maintenance function is the largest expense function of the water system. This expense includes the employment cost of the water employees, the water purchase from the City of Rehoboth and any other daily operational costs.

Budgeted and Historical Expenditures by Function



The 5-year trend chart shows there has been significant increases in maintenance expenses the last two years. This increase is due to the City of Rehoboth water contract. The City increased their rates that the County must pass onto its users.

As shown in the chart above, there were no capital purchases budgeted in FY 2021. Many capital purchases were put on hold in FY 2021 due to the unknown effects of COVID-19.

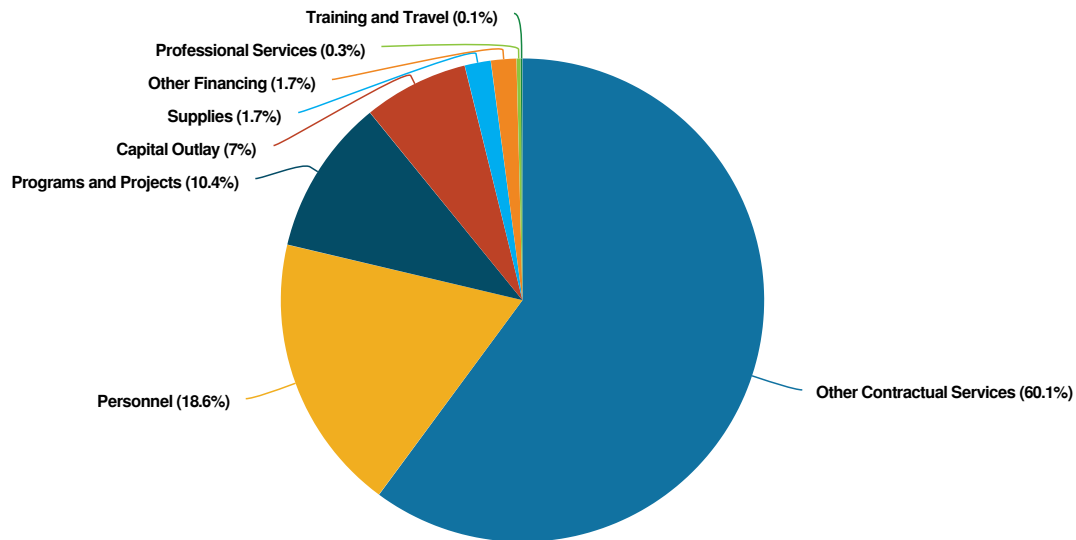
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expenditures				
Administration	\$134,420.66	\$175,253.25	\$228,331.25	30.3%
Maintenance	\$907,530.45	\$1,262,909.75	\$1,399,485.75	10.8%
Capital	\$147,921.35	\$0.00	\$123,000.00	N/A
Total Expenditures:	\$1,189,872.46	\$1,438,163.00	\$1,750,817.00	21.7%



Expenditures by Expense Type

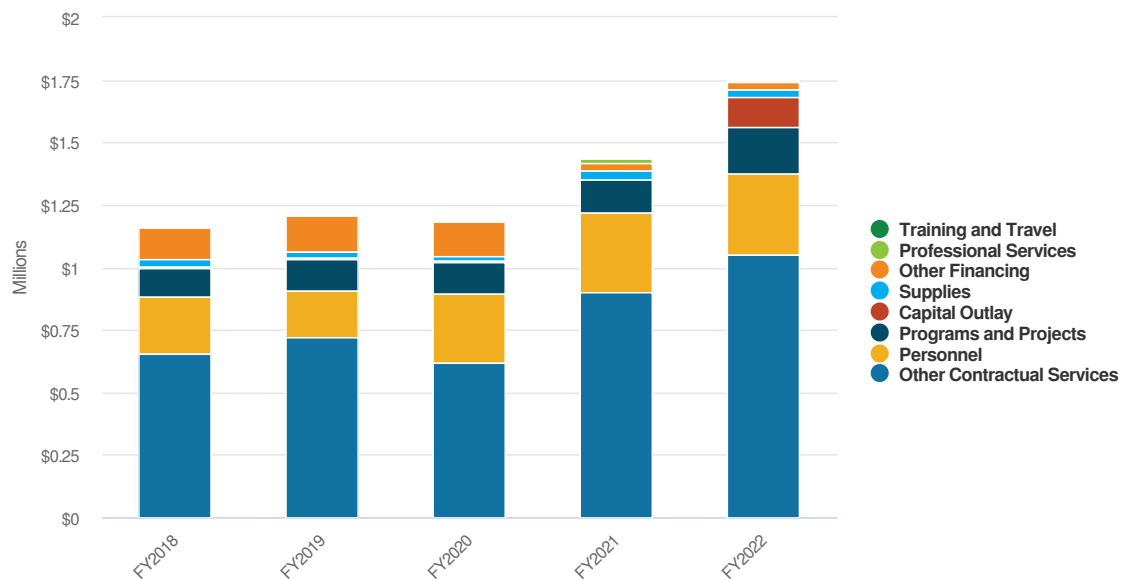
The Water Fund's largest expense is the water being purchased from the City of Rehoboth. Therefore, the largest expense type is other contractual services.

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



As mentioned before, the largest increase, which is also demonstrated in the 5-year trend graph, is the contract with City of Rehoboth to purchase water.

Just like the Sewer Fund, Capital Outlays are assets on the balance sheet in the completed years of FY 2018 through FY 2020. Capital Outlays show as expenses in budgeted years. There were no Capital Outlays budgeted in FY 2021 like there are in FY 2022.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Maintenance				
Salaries	\$168,656.53	\$179,087.00	\$185,508.00	3.6%
Vision Plan	\$203.90	\$288.00	\$288.00	0%
Dental Plan	\$2,066.15	\$2,496.00	\$2,496.00	0%
FICA Tax	\$12,205.68	\$13,695.00	\$14,190.00	3.6%
Health Insurance	\$71,010.50	\$67,200.00	\$68,000.00	1.2%
Worker's Compensation	\$5,818.62	\$8,933.75	\$8,933.75	0%
Pension	\$16,059.49	\$44,750.00	\$45,650.00	2%
Total Maintenance:	\$276,020.87	\$316,449.75	\$325,065.75	2.7%
Total Personnel:	\$276,020.87	\$316,449.75	\$325,065.75	2.7%
Professional Services				
Administration				
Legal		\$1,000.00	\$1,000.00	0%
Other Professional Services	\$3,686.70	\$3,700.00	\$3,700.00	0%
Legal	\$729.50	\$0.00		N/A
Total Administration:	\$4,416.20	\$4,700.00	\$4,700.00	0%
Maintenance				
Other Professional Services	\$3,435.00	\$15,000.00	\$0.00	-100%
Total Maintenance:	\$3,435.00	\$15,000.00	\$0.00	-100%
Total Professional Services:	\$7,851.20	\$19,700.00	\$4,700.00	-76.1%
Other Contractual Services				
Administration				
Insurance	\$6,727.54	\$9,000.00	\$9,000.00	0%
Computer Equip Maint - 5442	\$1,092.65	\$1,400.00	\$1,630.00	16.4%
Advertising	\$271.93	\$270.25	\$270.25	0%
Total Administration:	\$8,092.12	\$10,670.25	\$10,900.25	2.2%
Maintenance				
Communications	\$776.64	\$960.00	\$1,920.00	100%
Utilities - Water Purchases	\$537,574.94	\$760,000.00	\$950,000.00	25%
Utilities - Other	\$1,365.28	\$1,500.00	\$1,500.00	0%
Repairs and Maintenance		\$500.00	\$500.00	0%
Computer Equip Maint - 5442	\$350.38	\$0.00	\$0.00	0%
Vehicle Maintenance - 5660	\$2,751.64	\$5,000.00	\$3,000.00	-40%
Facilities Maintenance -5721	\$4,237.43	\$60,000.00	\$25,000.00	-58.3%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Water System Maint Lines	\$6,111.88	\$15,000.00	\$10,000.00	-33.3%
Water System Maint Meters	\$48,227.30	\$20,000.00	\$20,000.00	0%
Water System Maint Hydrants	\$4,483.20	\$15,000.00	\$15,000.00	0%
Water System Maint Mains	\$3,904.14	\$15,000.00	\$15,000.00	0%
Total Maintenance:	\$609,782.83	\$892,960.00	\$1,041,920.00	16.7%
Total Other Contractual Services:	\$617,874.95	\$903,630.25	\$1,052,820.25	16.5%
Supplies				
Maintenance				
Office / Operating Supplies	\$3,576.14	\$5,000.00	\$5,500.00	10%
Fuel	\$8,225.38	\$10,000.00	\$10,000.00	0%
Dues & Subscriptions		\$500.00	\$500.00	0%
Uniforms	\$2,185.65	\$3,000.00	\$3,000.00	0%
Sm. Computer Equipment - 5422		\$2,500.00	\$0.00	-100%
Tools & Sm Equipment - 5670	\$4,051.77	\$12,000.00	\$10,000.00	-16.7%
Laboratory Equip	\$172.81	\$3,000.00	\$1,500.00	-50%
Total Maintenance:	\$18,211.75	\$36,000.00	\$30,500.00	-15.3%
Total Supplies:	\$18,211.75	\$36,000.00	\$30,500.00	-15.3%
Programs and Projects				
Administration				
Shared Cost	\$124,633.40	\$129,883.00	\$182,731.00	40.7%
Total Administration:	\$124,633.40	\$129,883.00	\$182,731.00	40.7%
Total Programs and Projects:	\$124,633.40	\$129,883.00	\$182,731.00	40.7%
Training and Travel				
Maintenance				
Seminars/Conferences/Training	\$80.00	\$2,500.00	\$2,000.00	-20%
Total Maintenance:	\$80.00	\$2,500.00	\$2,000.00	-20%
Total Training and Travel:	\$80.00	\$2,500.00	\$2,000.00	-20%
Capital Outlay				
Capital				
Facilities		\$0.00	\$25,000.00	N/A
Machinery and Equipment		\$0.00	\$10,000.00	N/A
Transportation Equip	\$6,034.22	\$0.00	\$88,000.00	N/A
Total Capital:	\$6,034.22	\$0.00	\$123,000.00	N/A
Total Capital Outlay:	\$6,034.22	\$0.00	\$123,000.00	N/A
Other Financing				
Administration				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Compensated Absences	-\$2,721.06	\$0.00	\$0.00	0%
Contingency		\$30,000.00	\$30,000.00	0%
Total Administration:	-\$2,721.06	\$30,000.00	\$30,000.00	0%
Capital				
Depreciation Expense	\$141,887.13	\$0.00	\$0.00	0%
Total Capital:	\$141,887.13	\$0.00	\$0.00	0%
Total Other Financing:	\$139,166.07	\$30,000.00	\$30,000.00	0%
Total Expense Objects:	\$1,189,872.46	\$1,438,163.00	\$1,750,817.00	21.7%



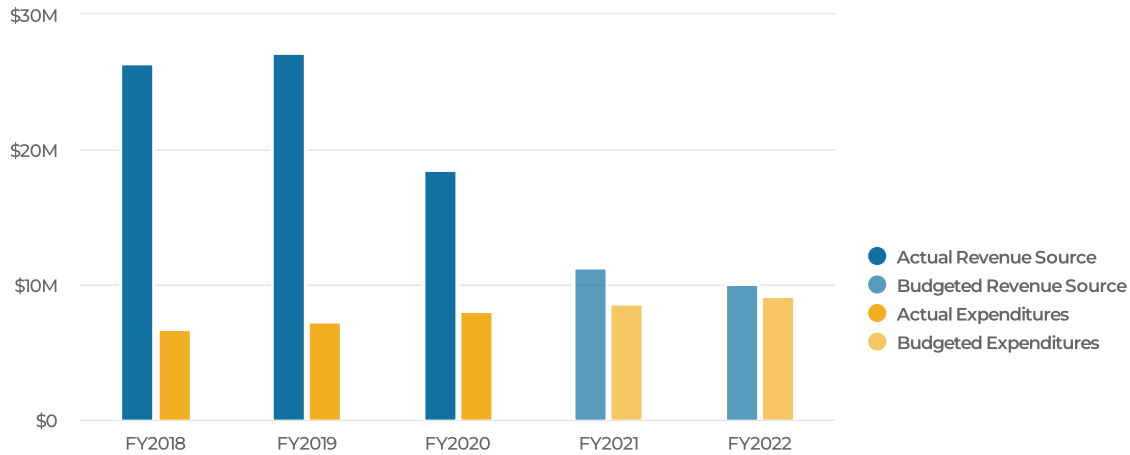


Fiduciary Fund

The Fiduciary Fund accounts for assets that are being held for a third party (pension participants) and cannot be used for activities, or obligations, of the County. The Fiduciary Fund includes the Pension Trust Fund and the Post-Retirement Employee Benefit Trust Fund. Pensioners will receive a 1.0% percent cost-of-living adjustment.

Summary

The Fiduciary Funds' expense is projected to increase \$645,000. The increase is due to a 1.0 percent cost-of-living adjustment and additional retirees pulling their benefits out of the fund. The graph below shows that revenues consistently exceed expenditures. This trend is to ensure the County continues to fund its pension liability. From FY 2018 through FY 2021, the County contributed anywhere from \$5 million to \$10 million over the required actuarial contribution. Due to the County's funding policy, the County will continue to fund its fiduciary fund above the required actuarial determined contribution.



Revenues by Source

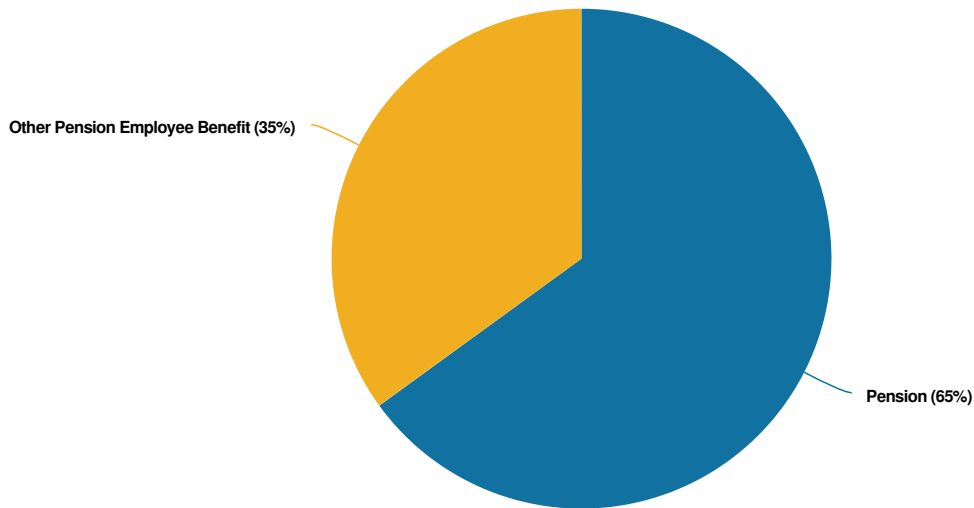
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source				
Miscellaneous Revenue				
Investment Interest	\$13,229,602.80	\$3,004,546.00	\$1,594,000.00	-46.9%
Unreal. Gain or Loss on Invest	-\$9,284,555.28	\$0.00	\$0.00	0%
Pension Contribution	\$9,779,295.57	\$4,074,304.00	\$4,207,390.00	3.3%
Employee Contribution	\$211,353.82	\$175,000.00	\$223,190.00	27.5%
Investment Interest	\$8,239,921.55	\$1,000,000.00	\$1,000,000.00	0%
Unreal. Gain or Loss on Invest	-\$6,461,675.61	\$0.00	\$0.00	0%
Pension Contribution	\$2,835,463.38	\$3,038,800.00	\$3,042,615.00	0.1%
Total Miscellaneous Revenue:	\$18,549,406.23	\$11,292,650.00	\$10,067,195.00	-10.9%
Total Revenue Source:	\$18,549,406.23	\$11,292,650.00	\$10,067,195.00	-10.9%



Expenditures by Fund

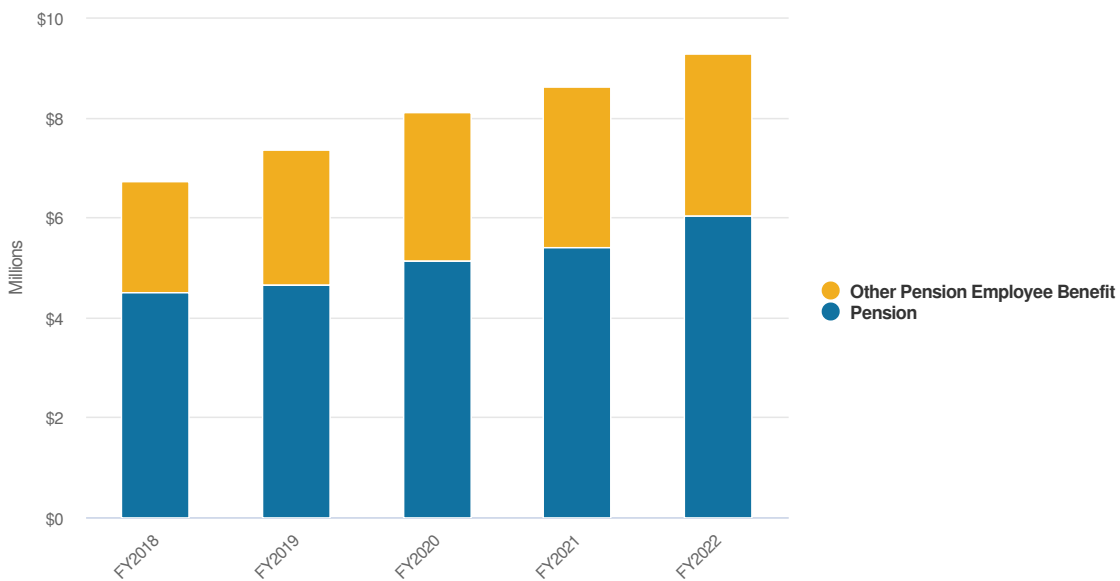
The Fiduciary Fund is made up of the Pension Fund and the Post-Retirement Employee Benefit Trust (OPEB) Fund. As shown in the pie chart below, the Pension Fund is much larger than the OPEB fund. Pension Fund pays for the retirees' pension, whereas the OPEB Fund pays for the health benefits of the retirees.

2022 Expenditures by Fund



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical 2022 Expenditures by Fund



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Pension				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Benefit Payments out of Pen	\$4,828,740.73	\$5,078,850.00	\$5,714,580.00	12.5%
Other Professional Services	\$138,229.57	\$125,000.00	\$180,000.00	44%
Investment Expense	\$160,153.02	\$200,000.00	\$130,000.00	-35%
Total Pension:	\$5,127,123.32	\$5,403,850.00	\$6,024,580.00	11.5%
Other Pension Employee Benefit				
Benefit Payments out of Pen	\$2,880,064.14	\$3,038,800.00	\$3,052,868.00	0.5%
Other Professional Services	\$60,045.89	\$139,000.00	\$139,000.00	0%
Investment Expense	\$50,469.28	\$40,000.00	\$50,000.00	25%
Total Other Pension Employee Benefit:	\$2,990,579.31	\$3,217,800.00	\$3,241,868.00	0.7%
Total:	\$8,117,702.63	\$8,621,650.00	\$9,266,448.00	7.5%





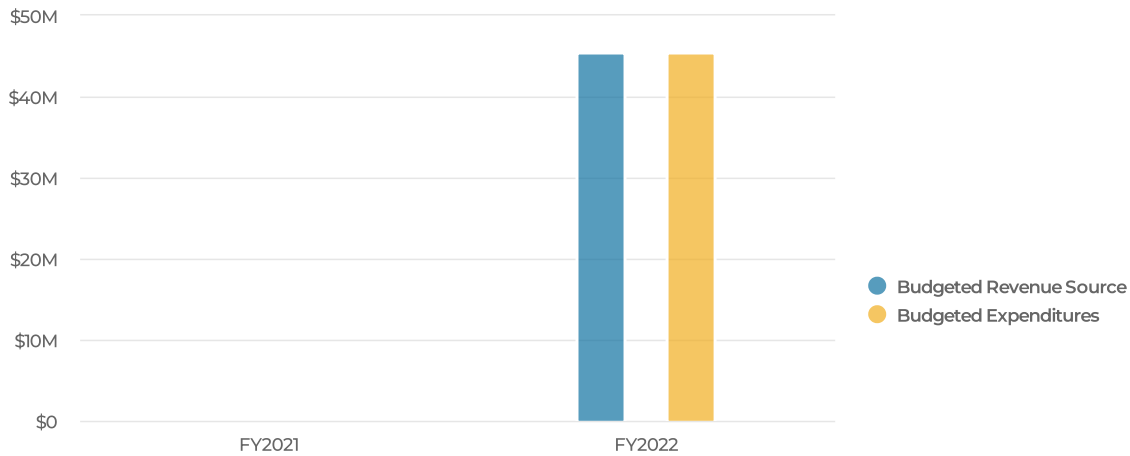
American Rescue Plan Grant Fund

This fund has been created to track the \$45.5 million Sussex County is receiving from the federal government.

Summary

This fund has been created to track the \$45.5 million the County will receive from the federal government. Per the United States Treasury, these funds are restricted for the following purposes:

- Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff;
- Address negative economic impacts caused by the public health emergency, including economic harm to workers, households, small businesses, impacted industries and the public sector;
- Replace lost public revenue, using the funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest risks because of their service in critical infrastructure sectors; and,
- Invest in water, sewer and broadband, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure and to expand access to broadband internet.



FUNDING SOURCES

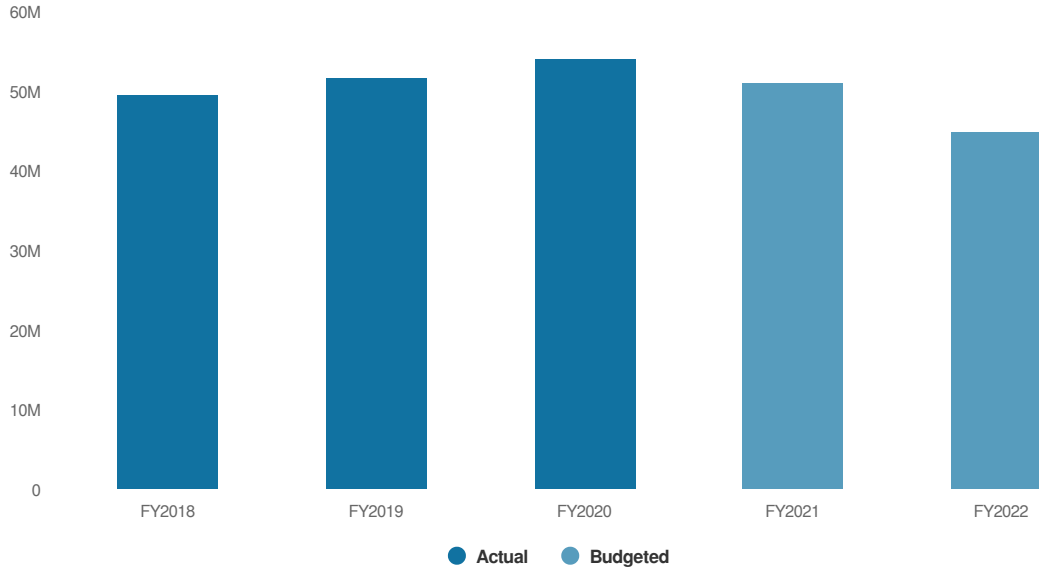


Taxes Summary

Taxes include property taxes, realty transfer tax, accommodation tax, fire service fee and penalties and interest. Budgeted tax revenue is down due to a budget amendment to add additional realty transfer tax (RTT) in order to provide one-time grants to public safety in FY 2021. The County budgets realty transfer tax conservatively. The property tax rate remains unchanged from last fiscal year.

\$44,841,000 **-\$6,335,996**
(-12.38% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual



It is anticipated that tax revenue will surpass FY 2020's actual number because of RTT. If RTT surpasses \$33 million, the additional funds will be transferred to the Capital Project Fund to pay for future capital projects.

Property Taxes

The current tax rate is \$0.445 per \$100 of taxable assessments. No property tax increase is recommended this year. The local library rate will remain at \$0.0467 as well. The remaining \$0.3983 is available for operating expenditures.

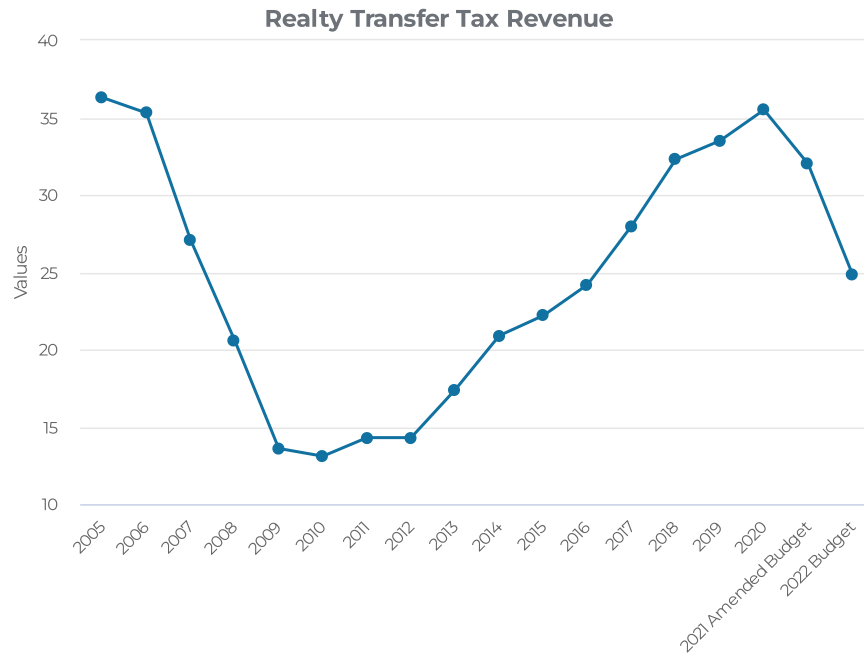
The estimated total property tax revenue has increased \$462,000, or 3.1 percent. The increase reflects the new construction and improvements placed on the tax assessment rolls.



Realty Transfer Tax

Realty Transfer Tax (RTT) is budgeted to be \$24.9 million which is 2.4 million higher than FY 2021's original budget. In keeping with a conservative budget approach, the County plans to operate using approximately 70 percent of what was collected in the last full fiscal year. To sustain the Capital Projects Fund, realty transfer tax is used to pay for capital projects. Realty transfer tax funds are transferred from the General Fund in years when the County has a surplus in revenue.

Realty transfer tax is volatile, and it is important that the County does not heavily rely on this revenue source. The graph below shows that realty transfer tax is unpredictable and highly affected by the economy. Seven years ago, RTT was half of what was collected in FY 2020.



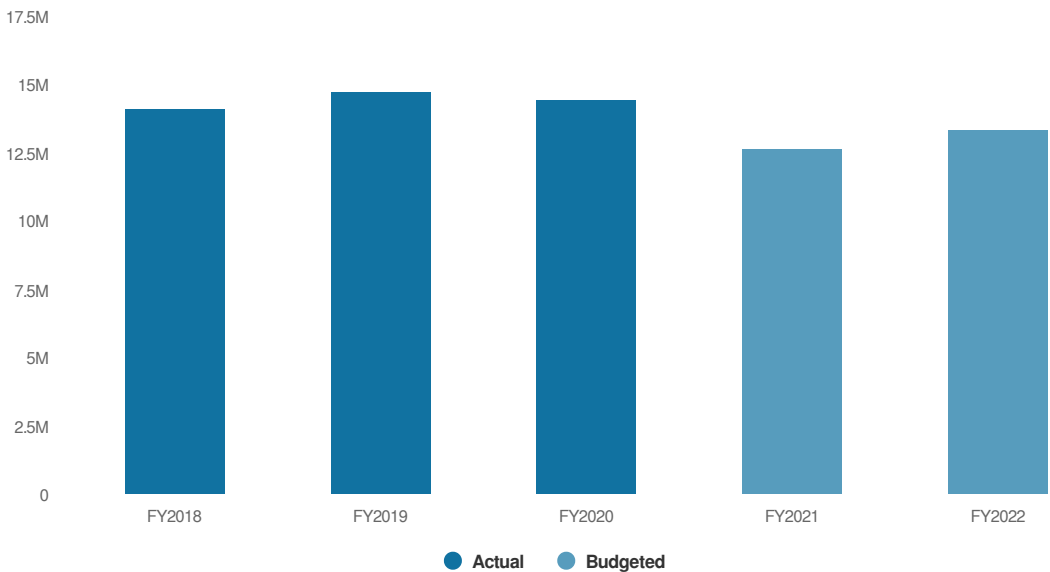
Charges for Services - General Fund Summary

Charges for services are collected throughout the County government. These charges include marriage, register of wills, recorder of deeds and sheriff fees. They also include all the building-related fees such as charges for building permits and inspections. Seventy-seven percent of the charges for services are building-related and economically sensitive.

\$13,354,630

\$718,000
(5.68% vs. prior year)

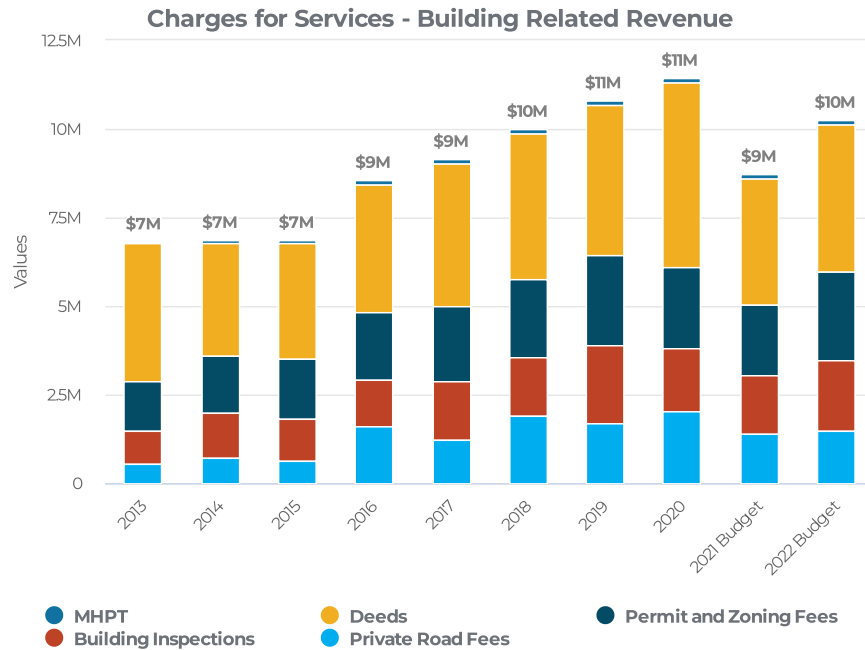
Charges for Services - General Fund Proposed and Historical Budget vs. Actual



General Fund Real Estate Sensitive Revenues

Most of the County's fees are real estate and economically sensitive, such as building permits and private road inspections. Therefore, the County budgets a percentage of what is anticipated to be collected in the current year.

The County continues to see an increase in building activity; however, this revenue can be unpredictable. Therefore, the County has budgeted approximately 70.0 percent of what the County anticipates to be collected in FY 2021. The graph below shows the change in amounts in these economic-driven revenue sources. The years shown below are the actual audited numbers for the last 8 years as it compares the FY 2021 and FY 2022 budgeted amounts. It is important to note that FY 2021's revenue is anticipated to be higher than FY 2020's revenue.

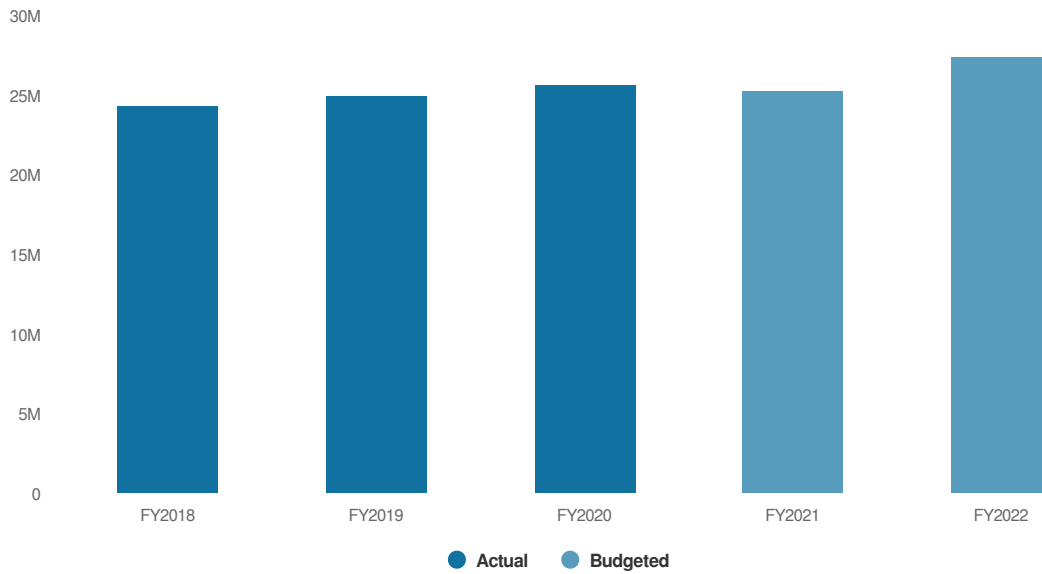


Charges for Services - Enterprise Funds Summary

Charges for services continue to increase as more customers are hooked up to the County's sewer and water systems. The fee that makes up the majority of the charges for services in the Enterprise Fund is the sewer and water service charge.

\$27,492,228 **\$2,225,705**
(8.81% vs. prior year)

Charges for Services - Enterprise Funds Proposed and Historical Budget vs. Actual



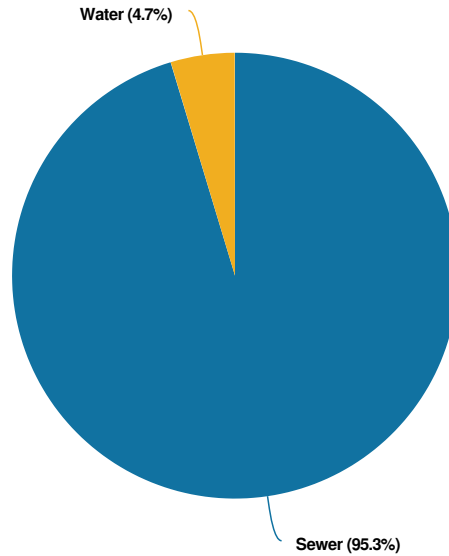
The increase in charges of services is twofold: new customers and an change in service charge rates.



Revenue by Fund

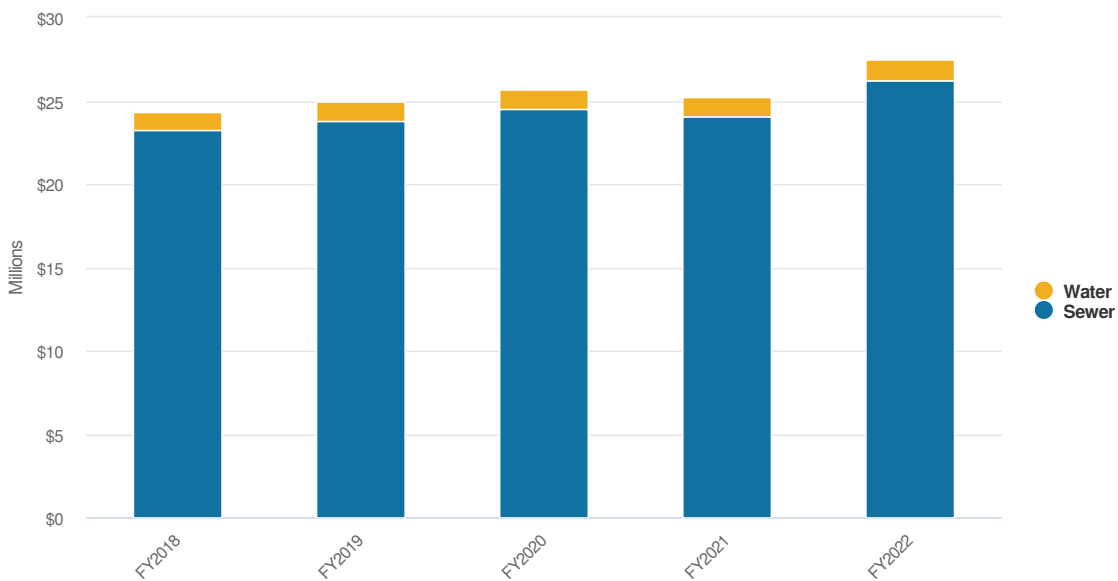
The Enterprise Fund is made up of both the Sewer and Water Funds. The County's sewer district is much larger than the water district. Currently, the only customers in the water district are located in Dewey Beach. This year customers will be added from the Ellendale area. In comparison, the sewer district has over 80,000 customers in multiple communities across the county.

2022 Revenue by Fund



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical 2022 Revenue by Fund



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Water				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Charges for Services				
Service Charges	\$1,166,066.79	\$1,225,923.00	\$1,272,582.00	3.8%
Misc Operating Fees	\$7,800.00	\$7,000.00	\$8,737.00	24.8%
Total Charges for Services:	\$1,173,866.79	\$1,232,923.00	\$1,281,319.00	3.9%
Total Water:	\$1,173,866.79	\$1,232,923.00	\$1,281,319.00	3.9%
Sewer				
Charges for Services				
Service Charges	\$22,211,710.00	\$22,279,600.00	\$24,332,976.00	9.2%
Permit Fees	\$225,200.00	\$200,000.00	\$200,000.00	0%
Holding Tank Fees	\$539,942.90	\$500,000.00	\$468,683.00	-6.3%
Misc Operating Fees	\$97,234.61	\$100,000.00	\$100,000.00	0%
Plan Review Cost	\$109,850.00	\$85,000.00	\$85,000.00	0%
Construction Inspection	\$1,317,583.77	\$849,000.00	\$849,000.00	0%
Biosolids Revenue		\$20,000.00	\$175,250.00	776.3%
Total Charges for Services:	\$24,501,521.28	\$24,033,600.00	\$26,210,909.00	9.1%
Total Sewer:	\$24,501,521.28	\$24,033,600.00	\$26,210,909.00	9.1%
Total:	\$25,675,388.07	\$25,266,523.00	\$27,492,228.00	8.8%

Service Charges

Service charges recover the cost of operating and maintaining the enterprise systems. Currently, these fees are billed using the Equivalent Dwelling Unit (EDU's) unit of measure. Sewer service charge rates will increase \$4 in FY 2022 to \$296. Water service charge rates will increase \$15 in FY 2022 to \$342. Listed below are the current annual service charge rates with the proposed rate for the Ellendale area of the water district.

Service Charges Fees Per Equivalent Dwelling Unit (EDU)	
Metered Water	\$342.00
Unified Sewer	\$296.00
Ellendale Water service charge fee are based on the water providers bulk service rates approved by the Public Service Commission	



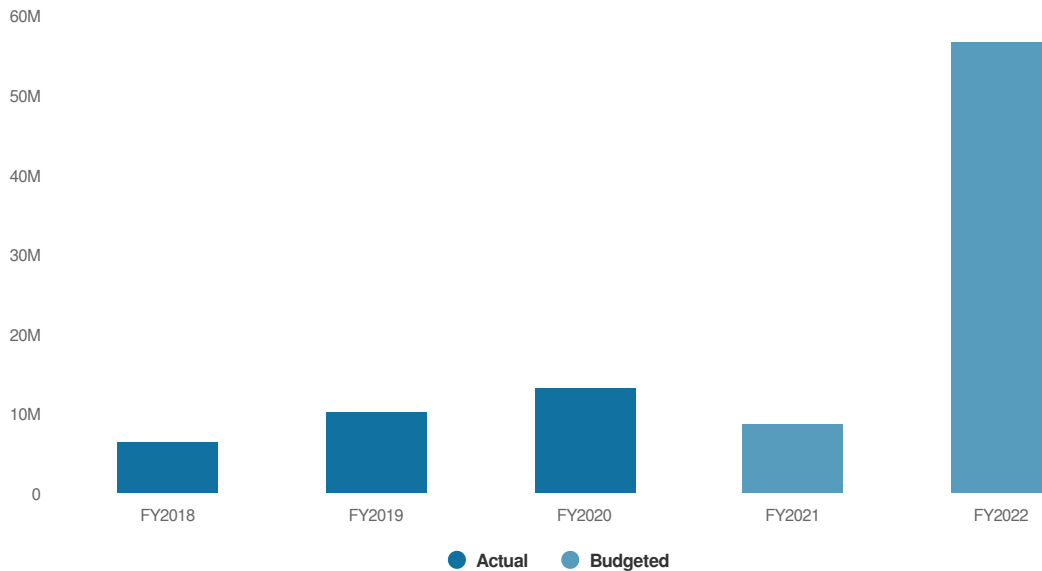
Intergovernmental

A grant from another government is intergovernmental revenue.

The largest increase in intergovernmental revenue is the American Recovery Plan grant of \$45.5 million being received by the federal government. In a typical year, most of the intergovernmental operating revenue comes from the State of Delaware for the Paramedic Department. The budget assumes that the funding percentage provided by the State of Delaware will be 30 percent of last year's budget. The increase in intergovernmental funding in the General Fund year is due to federal funding the County receives for housing rehabilitation.

\$56,699,460 **\$47,998,660**
(551.66% vs. prior year)

Intergovernmental Proposed and Historical Budget vs. Actual



The large increase in FY 2022 has to do with the American Rescue Plan grant the County is receiving from the federal government.

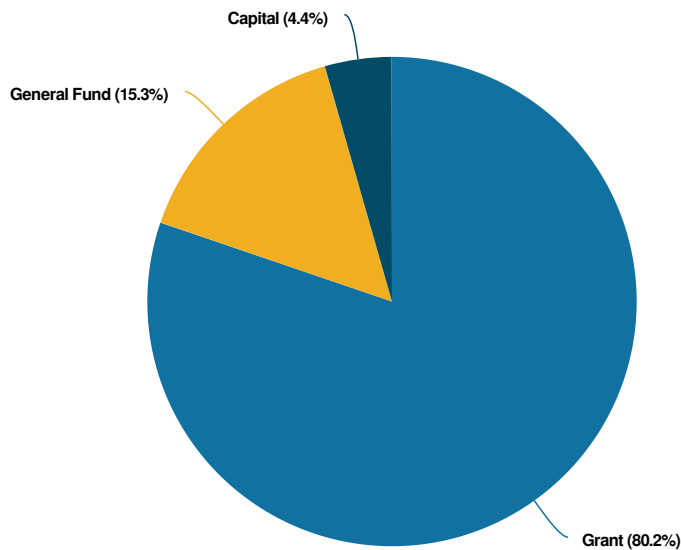


Revenue by Fund

Both the General Fund and Capital Fund receive funding from federal and state governments. The General Fund's intergovernmental revenue is mostly for EMS operations and housing rehabilitation support. The Capital Fund's intergovernmental revenue is for improvements and expansions at the Delaware Coastal Airport.

The Enterprise Fund is not expected to receive any intergovernmental funding for operations. The Enterprise Fund does receive intergovernmental funding for capital projects that become capitalizable assets and do not affect the budget.

2022 Revenue by Fund



Note: Immaterial differences in percentages may be present in chart due to rounding.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budgeted	FY2021 Budget vs. FY2022 Budget (% Change)
General Fund				
Intergovernmental				
Payment in Lieu of Taxes	\$6,622.29	\$5,800.00	\$6,000.00	3.4%
Pass Through Grant	\$42,450.66	\$0.00	\$0.00	0%
State Paramedic Grant	\$4,670,529.00	\$5,100,000.00	\$5,100,000.00	0%
Emergency Preparedness	\$280,793.66	\$200,000.00	\$200,000.00	0%
Pass Through Grant	\$58,000.00	\$0.00	\$56,250.00	N/A
State LEPC	\$70,868.11	\$70,000.00	\$72,000.00	2.9%
DEMA Grants Other	\$5,038.80	\$0.00	\$0.00	0%
Federal Operating Grants		\$0.00	\$90,000.00	N/A
State Library Grant	\$333,799.00	\$330,000.00	\$330,000.00	0%
State Operating Grants		\$0.00	\$234,250.00	N/A
Community Development Grant	\$1,516,438.41	\$2,045,000.00	\$2,603,000.00	27.3%
Project Income	\$37,610.59	\$0.00	\$0.00	0%
Total Intergovernmental:	\$7,022,150.52	\$7,750,800.00	\$8,691,500.00	12.1%

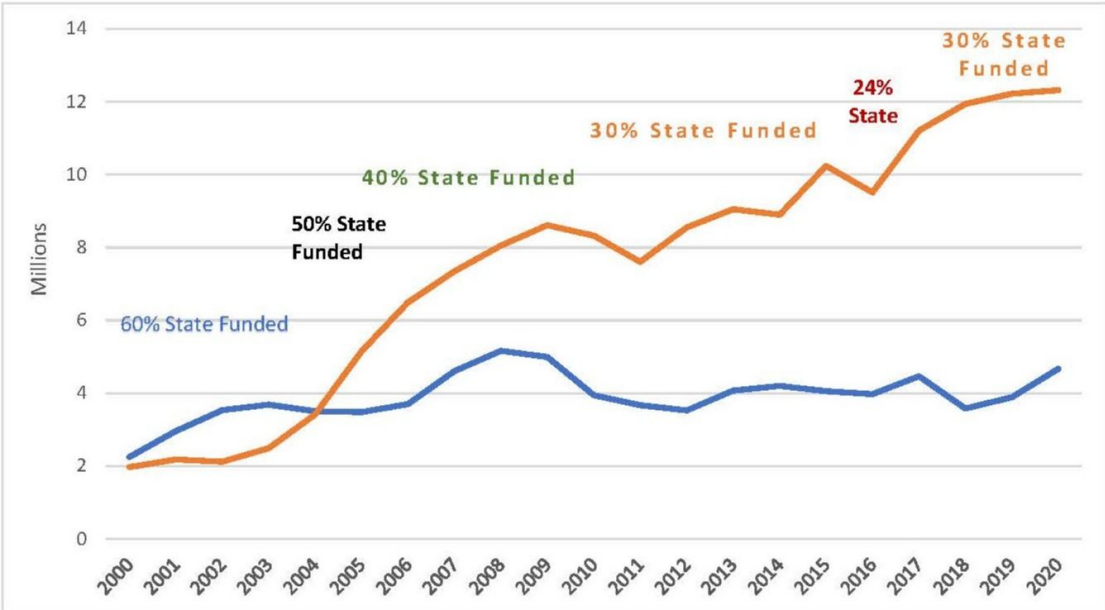


Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budgeted	FY2021 Budget vs. FY2022 Budget (% Change)
Total General Fund:	\$7,022,150.52	\$7,750,800.00	\$8,691,500.00	12.1%
Capital				
Intergovernmental				
FAA Grant	\$3,877,931.76	\$900,000.00	\$2,475,000.00	175%
State Airport Grant		\$50,000.00	\$37,500.00	-25%
Total Intergovernmental:	\$3,877,931.76	\$950,000.00	\$2,512,500.00	164.5%
Total Capital:	\$3,877,931.76	\$950,000.00	\$2,512,500.00	164.5%
Water				
Intergovernmental				
State Capital Grants	\$47,200.00	\$0.00	\$0.00	0%
State Capital Grants	\$115,091.30	\$0.00	\$0.00	0%
Total Intergovernmental:	\$162,291.30	\$0.00	\$0.00	0%
Total Water:	\$162,291.30	\$0.00	\$0.00	0%
Sewer				
Intergovernmental				
State Capital Grants	\$2,089,650.00	\$0.00	\$0.00	0%
Total Intergovernmental:	\$2,089,650.00	\$0.00	\$0.00	0%
Total Sewer:	\$2,089,650.00	\$0.00	\$0.00	0%
Grant				
Intergovernmental				
Federal Operating Grants		\$0.00	\$45,495,460.00	N/A
Total Intergovernmental:		\$0.00	\$45,495,460.00	N/A
Total Grant:		\$0.00	\$45,495,460.00	N/A
Total:	\$13,152,023.58	\$8,700,800.00	\$56,699,460.00	551.7%



Paramedic State Grant

Most of the General Fund operational intergovernmental funding comes from the State of Delaware for our Paramedic Department. As stated before, the budget assumes that the funding percentage provided by the State will be 30 percent of last year's approved budget. As can be seen in the chart below, predicting what the County will receive from the State is a challenge for future projections. The orange line represents how much the County financially contributes to the EMS service. The blue line represents how much the State contributes to the EMS service.

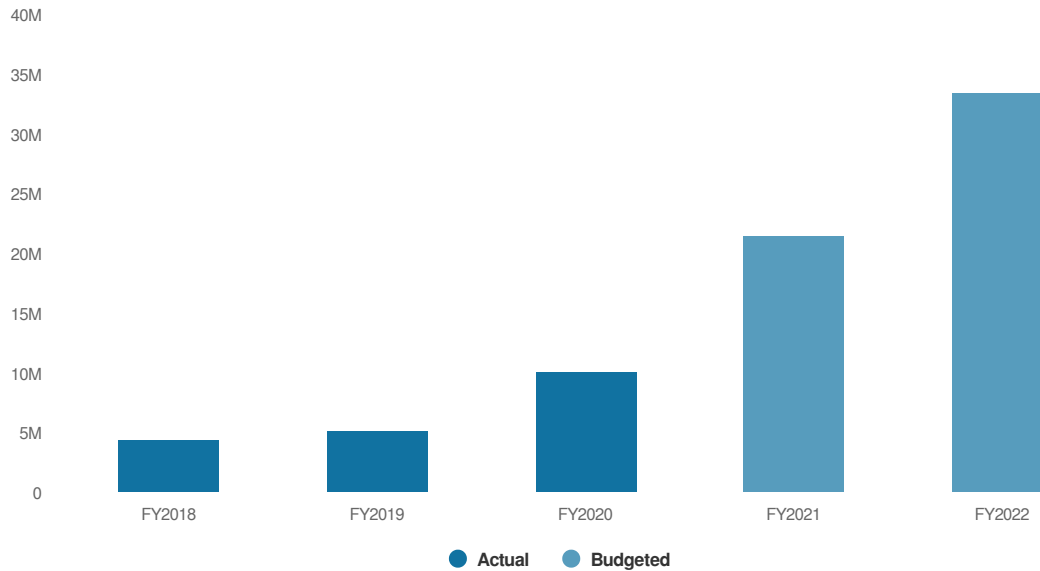


Other Financing Sources

Other Financing Sources include the use of reserves (fund balance) and transfers from other funds.

\$33,410,249 **\$11,950,984**
(55.69% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual



FY 2022 uses more reserves than in FY 2021. Other than in the Water Fund, reserves are only used for one-time projects or previous commitments that were not completed in the prior year. Actual numbers in FY 2018 through FY 2020 do not show use of reserves as a revenue source. After a year is completed, if reserves are used, it shows as a decrease of fund balance on the financial statements rather than a revenue source.

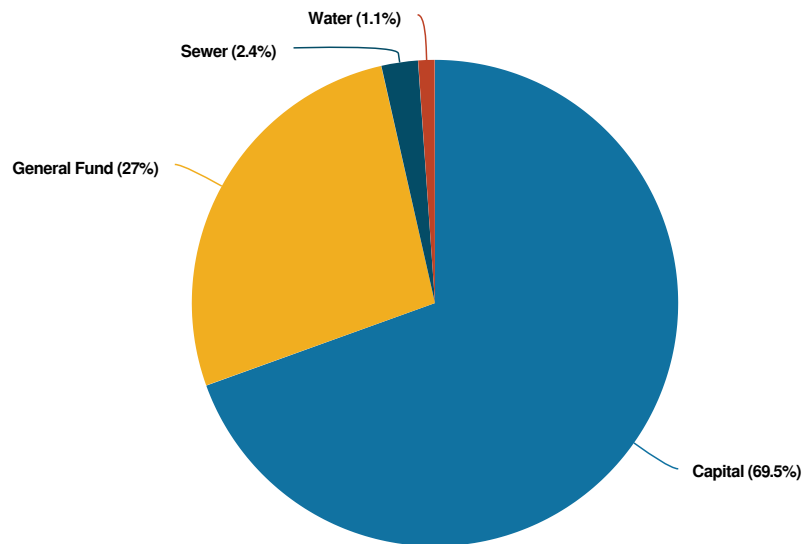
Revenue by Fund

All funds use reserves. The primary use of reserves are for one-time projects and prior commitments, it is understandable that the Capital Projects Fund uses the most reserves to complete its projects. The Capital Projects Fund is primarily funded by prior year realty transfer tax surpluses.

The Water Fund is using prior year reserves to help with the increase in cost to purchase water from the City of Rehoboth. Instead of raising rates all at one time, the County is using reserves to slow the impact of the increase.

The Sewer Fund is using prior year reserves for one-time large infrastructure repairs.

2022 Revenue by Fund



Note: Immaterial differences in percentages may be present in chart due to rounding.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
General Fund				
Other Financing				
Proceeds of General Fix Asst	\$15,533.60	\$0.00	\$0.00	0%
Interfund Transfers In	\$71,535.27	\$70,000.00	\$48,700.00	-30.4%
Appropriated Reserve		\$6,400,000.00	\$8,956,291.00	39.9%
Total Other Financing:	\$87,068.87	\$6,470,000.00	\$9,004,991.00	39.2%
Total General Fund:	\$87,068.87	\$6,470,000.00	\$9,004,991.00	39.2%
Capital				
Other Financing				
Interfund Transfers In	\$10,000,000.00	\$1,000,000.00	\$0.00	-100%
Appropriated Reserve		\$3,800,000.00	\$23,222,500.00	511.1%
Appropriated Reserve		\$9,230,000.00	\$0.00	-100%
Total Other Financing:	\$10,000,000.00	\$14,030,000.00	\$23,222,500.00	65.5%
Total Capital:	\$10,000,000.00	\$14,030,000.00	\$23,222,500.00	65.5%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Water				
Other Financing				
Appropriated Reserve		\$93,765.00	\$366,498.00	290.9%
Total Other Financing:		\$93,765.00	\$366,498.00	290.9%
Total Water:		\$93,765.00	\$366,498.00	290.9%
Sewer				
Other Financing				
Interfund Transfers In	\$85,500.00	\$115,500.00	\$115,500.00	0%
Interfund Transfers Out	-\$71,535.27	\$0.00	\$0.00	0%
Appropriated Reserve		\$750,000.00	\$700,760.20	-6.6%
Total Other Financing:	\$13,964.73	\$865,500.00	\$816,260.20	-5.7%
Total Sewer:	\$13,964.73	\$865,500.00	\$816,260.20	-5.7%
Total:	\$10,101,033.60	\$21,459,265.00	\$33,410,249.20	55.7%



Use of Reserves/Fund Balance

Appropriated reserves are funds saved from prior years that are not needed to meet current expenses. These funds are represented in the County's financial statements as Fund Balance or Net Position depending on the type of fund. The County budgeted \$23.2 million of reserves to fund capital projects and \$9.0 million of reserves to fund previous commitments for one-time projects in the General Fund. Appropriated reserves are not used for ongoing expenditures in these two funds. The Sewer Fund is using savings to pay for capital improvements related to pumping systems, whereas, the Water Fund is using savings for operational costs to pay for the water purchase from the City of Rehoboth. Overtime, the County will continue to raise rates in the Water Fund to eliminate the use of savings. Below is the change to Fund Balance for all the County's funds except the American Rescue Plan Act Grant since there is no starting fund balance nor use of fund balance in this fund. The second table shows what the use of savings will be spent on.

	General Fund	Capital Projects Fund	Sewer Fund	Water Fund	Fiduciary Funds	Total
FY 2020 Audited Fund Balance	\$112,658,156	\$26,724,624	\$388,891,738	\$4,099,030	\$168,221,198	\$700,594,746
FY 2022 Anticipated (Use)/Addition	(8,956,291)	(23,222,500)	(700,760)	(366,498)	800,747	(32,445,302)
Ending Fund Balance	\$103,701,865	\$3,502,124	\$388,190,978	\$3,732,532	\$169,021,945	\$668,149,444

	General Fund	Capital Projects Fund	Sewer Fund	Water Fund
Reassessment	\$2,500,000		\$-	\$ -
ExciteSussex Loan Program	3,000,000		-	-
Deferred State Grant	150,000		-	-
Open Space	1,417,000		-	-
Airport/Business Park Improvements	1,889,291	6,222,500		-
Building Improvements and Land Acquisition	-	3,900,000		-
Parking	-	3,200,000		-
Clean Water Enhancement	-	200,000		-
IT Infrastructure Projects	-	3,000,000		-
Public Safety Building	-	6,150,000		-
EMS Construction	-	550,000		-
Pumping Equipment	-	-	700,760	-
Water Purchase	-	-	-	366,498
Expenditures Paid by Fund Balance	\$8,956,291	\$23,222,500	\$700,760	\$366,498

Transfers Between Funds

Some funds transfer money to other funds for various commitments. This type of funding source is recorded as Other Financing Sources. The matrix below shows how each fund supports one another in this budget.

The Sewer Fund pays the General Fund back for a loan the County made when a sewer district was being created. The General Fund is paying the Sewer Fund for a prior year commitment it made to the Ellendale Sewer Area to bring sewer to the low-income area. The remaining amount being paid from the General Fund to the Sewer Fund is for Johnson Corner to help pay for their debt due to fewer properties being eligible for connection than expected during the referendum.

Transfers Money from:	Transfers Money to:		
	General Fund	Capital Projects Fund	Sewer Fund
General Fund		* only if RTT is over \$24.9 million	\$115,500
Sewer Fund	\$48,700		

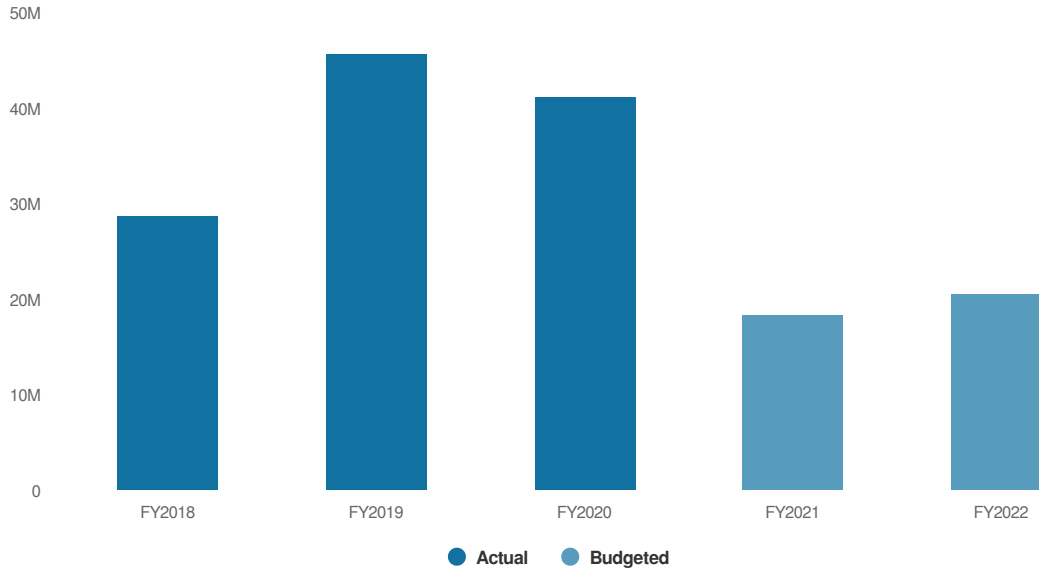


Miscellaneous Summary

Miscellaneous revenue is revenue that is not categorized in the other revenue categories: taxes, charges for services, intergovernmental and other financing sources. Seventy-three percent of this revenue is connection and assessment charges in the Enterprise Fund.

\$20,635,857 **\$2,178,235**
(11.8% vs. prior year)

Miscellaneous (Connection and Assessment Charges) Proposed and Historical Budget vs. Actual



Budgeted amounts for miscellaneous revenue sources are always less than actual. This difference is due to connection fees being the largest revenue in this category. Connection fees are collected for future growth. They are not spent in the current year to support operations. Therefore, the only amount that is budgeted for connection charges is to cover debt that is related to the expansions of the County's treatment plants due to growth.

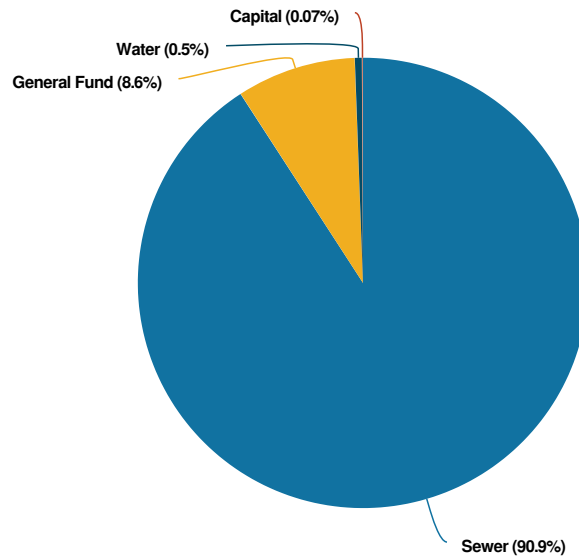
The \$2.2 million increase from last year's budget is the use of connection charge revenue. There was new debt issued in FY 2021 for many sewer expansion projects. The debt is now being paid down using connection charge revenue.



Revenue by Fund

As mentioned before, the Enterprise Fund has the majority of this revenue source in its budget. The primary charges that make up this revenue source is connection and assessment charges which are only collected in the Enterprise Fund.

2022 Revenue by Fund



Note: Immaterial differences in percentages may be present in chart due to rounding.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
General Fund				
Miscellaneous Revenue				
Investment Interest	\$2,312,044.21	\$764,200.00	\$1,000,000.00	30.9%
Unreal. Gain or Loss on Invest	\$414,429.70	\$0.00	\$0.00	0%
Land Rent	\$7,699.25	\$7,500.00	\$7,700.00	2.7%
Miscellaneous Rent	\$22,123.04	\$19,000.00	\$20,000.00	5.3%
Medicare/RDS Repayments	\$96,030.49	\$100,000.00	\$100,000.00	0%
Miscellaneous Revenues	\$32,143.26	\$35,000.00	\$32,000.00	-8.6%
County Building Rents	\$17,500.00	\$17,500.00	\$17,500.00	0%
Miscellaneous Revenues	\$3,300.00	\$0.00	\$0.00	0%
Contributions and Donations	\$26,827.10	\$18,000.00	\$18,000.00	0%
Industrial Airpark Rent	\$542,180.21	\$495,000.00	\$540,000.00	9.1%
Economic Stimulus Loan Rep	\$32,200.38	\$31,000.00	\$32,000.00	3.2%
Total Miscellaneous Revenue:	\$3,506,477.64	\$1,487,200.00	\$1,767,200.00	18.8%
Total General Fund:	\$3,506,477.64	\$1,487,200.00	\$1,767,200.00	18.8%
Capital				
Miscellaneous Revenue				
Investment Interest	\$326,798.91	\$20,000.00	\$15,000.00	-25%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Assessment Investment Int	\$85.56	\$0.00	\$0.00	0%
Unreal. Gain or Loss on Invest	\$60,297.50	\$0.00	\$0.00	0%
Gain or Loss on Invest - Assmt	\$19.10	\$0.00	\$0.00	0%
Total Miscellaneous Revenue:	\$387,201.07	\$20,000.00	\$15,000.00	-25%
Total Capital:	\$387,201.07	\$20,000.00	\$15,000.00	-25%
Water				
Miscellaneous Revenue				
Operating Investment Int	\$17,514.81	\$10,000.00	\$10,000.00	0%
Gain or Loss on Invest - Oper	\$4,200.74	\$0.00	\$0.00	0%
Penalties and Interest	\$7,038.26	\$2,475.00	\$3,000.00	21.2%
Rents	\$93,596.98	\$89,000.00	\$84,000.00	-5.6%
Disposal of Equipment	\$3,058.50	\$0.00	\$0.00	0%
Assessment Investment Int	\$13,618.65	\$5,000.00	\$3,000.00	-40%
Transmission Investment Int	\$12,910.32	\$5,000.00	\$3,000.00	-40%
Expansion Investment Int	\$432.51	\$0.00	\$0.00	0%
Gain or Loss on Invest - Assmt	\$2,475.35	\$0.00	\$0.00	0%
Gain or Loss on Invest - Trans	\$2,110.19	\$0.00	\$0.00	0%
Gain or Loss on Invest - Expan	\$71.19	\$0.00	\$0.00	0%
Connection Fees	\$2,310.00	\$0.00	\$0.00	0%
Total Miscellaneous Revenue:	\$159,337.50	\$11,475.00	\$103,000.00	-7.6%
Total Water:	\$159,337.50	\$11,475.00	\$103,000.00	-7.6%
Sewer				
Miscellaneous Revenue				
Operating Investment Int	\$328,133.79	\$300,000.00	\$250,000.00	-16.7%
Gain or Loss on Invest - Oper	\$46,633.66	\$0.00	\$0.00	0%
Penalties and Interest	\$212,304.72	\$200,000.00	\$200,000.00	0%
Rents	\$95,566.26	\$80,000.00	\$80,000.00	0%
Miscellaneous Revenues	\$175,231.11	\$190,000.00	\$190,000.00	0%
Disposal of Equipment	\$107,841.17	\$0.00	\$0.00	0%
Assessment Investment Int	\$347,054.11	\$250,000.00	\$250,000.00	0%
Transmission Investment Int	\$601,377.27	\$250,000.00	\$250,000.00	0%
Expansion Investment Int	\$669,117.46	\$250,000.00	\$250,000.00	0%
Gain or Loss on Invest - Assmt	\$64,752.36	\$0.00	\$0.00	0%
Gain or Loss on Invest - Trans	\$128,755.57	\$0.00	\$0.00	0%
Gain or Loss on Invest - Expan	\$142,716.66	\$0.00	\$0.00	0%
Connection Fees	\$12,921,471.65	\$4,681,687.00	\$6,643,397.00	41.9%
Assessment Fees	\$9,912,616.54	\$8,337,260.00	\$8,337,260.00	0%
Capitalized Ord 38 Fees	\$11,364,253.77	\$2,300,000.00	\$2,300,000.00	0%
Total Miscellaneous Revenue:	\$37,117,826.10	\$16,838,947.00	\$18,750,657.00	11.4%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Sewer:	\$37,117,826.10	\$16,838,947.00	\$18,750,657.00	11.4%
Total:	\$41,170,842.31	\$18,457,622.00	\$20,635,857.00	11.8%

Connection Charges

Connection fees are a one-time fee to new users connecting to the sewer or water system. The purpose of these charges is to recover the cost of transmission and treatment expenses related to growth. The Unified Sewer connection rate increased in FY 2022 to cover future expansion of the sewer system. Listed below are the connection fees for FY 2022.

Connection Fees Per Equivalent Dwelling Unit (EDU)	
Dewey Water	\$1,155.00
Unified Sewer	\$6,600.00
Septic Installation Charge	\$2,889.00
Golf Village sewer connection fees are equal to the impact fee charged by the Town of Georgetown	
Woodlands of Millsboro sewer connection fees are equal to the impact fee charged by the Town of Millsboro	
Ellendale Water connection fees are equal to the impact fee charged by the water providers impact fee approved by the Public Service Commission	



Assessment Charges

Assessment charges are primarily used to recover the cost of bond payments and can also be used for system improvements and maintenance costs. Listed below are the assessment rates and average annual assessment amounts per area. The 100 ft. cap will still be applied to non-delinquent, residential customers.

Sewer Area	Assessment Rate Per Front Footage	Average Annual Assessment
Angola North Sewer	\$9.00	\$900.00
Angola Sewer	6.17	530.62
Bayview Estates Sewer	6.77	555.14
Cedar Neck	2.99	263.12
Concord Road Area Sewer Expansion	4.24	424.00
Dagsboro - Frankford Sewer	0.60	60.00
Dagsboro - Frankford Sewer - Prince Georges Acres	3.63	315.81
Ellendale Sewer	1.60	160.00
Ellendale Sewer - New Market	4.69	309.54
Fenwick Sewer	0.26	18.46
Fenwick Sewer Rt. 54 Expansion	7.06	706.00
Golf Village Sewer	1.47	147.00
Herring Creek	8.24	824.00
Holts Landing - The Greens	5.23	523.00
Johnsons Corner	4.55	455.00
Miller Creek	6.52	586.80
Millville	4.11	332.91
Oak Orchard Expansion	4.19	419.00
Oak Orchard	4.26	298.20
Ocean Way Estates	1.82	151.06
Sea Country Estates	4.83	483.00
South Ocean View	5.47	541.53
West Rehoboth Sewer	1.48	119.88
Woodlands of Millsboro Sewer	.42	42.00
Assessment Rate per EDU		
Henlopen Acres and Dewey Beach Sewer		\$318.54
Chapel Branch		680.00
Western Sussex		285.00



DEPARTMENTS/DIVISIONS



Assessment



Christopher Keeler
Director of Assessment

Assessment is responsible for issuing building permits, creating and maintaining assessment records for all properties in Sussex County.


Mission

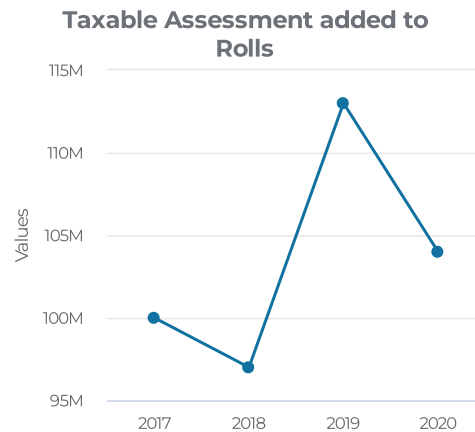
To ensure fair and equitable administration of the property tax policy and enhance the public's faith and confidence in Sussex County Government

Prior Year's Successes


1. Added \$104 million to the Assessment roll in FY 2020
2. Added \$44 million to the Assessment roll for the first two quarterly billings of FY 2021
3. Created new online building permit application process for Fast Track projects
4. Issued RFP for Real Property Reassessment Project for Sussex County

Goal #1 - Technology

 Strengthen the use of technology in order to improve quality, accuracy, and timeliness of all tasks with a financial impact

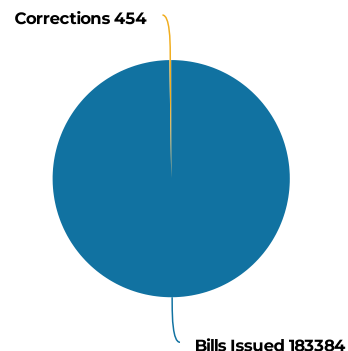


Goal #2 - Accuracy

 Perform with less than 1 percent of tax corrections after billings have occurred

*Data on this performance measure began in 2020.

Percentage of Bills Mailed needing Correcting



Goal #3 - Customer Service



Create a customer-centric department

Goal #4 - Consistency



Enhance uniformity and consistency of information throughout the Assessment Department

Goal #5 - Reassessment



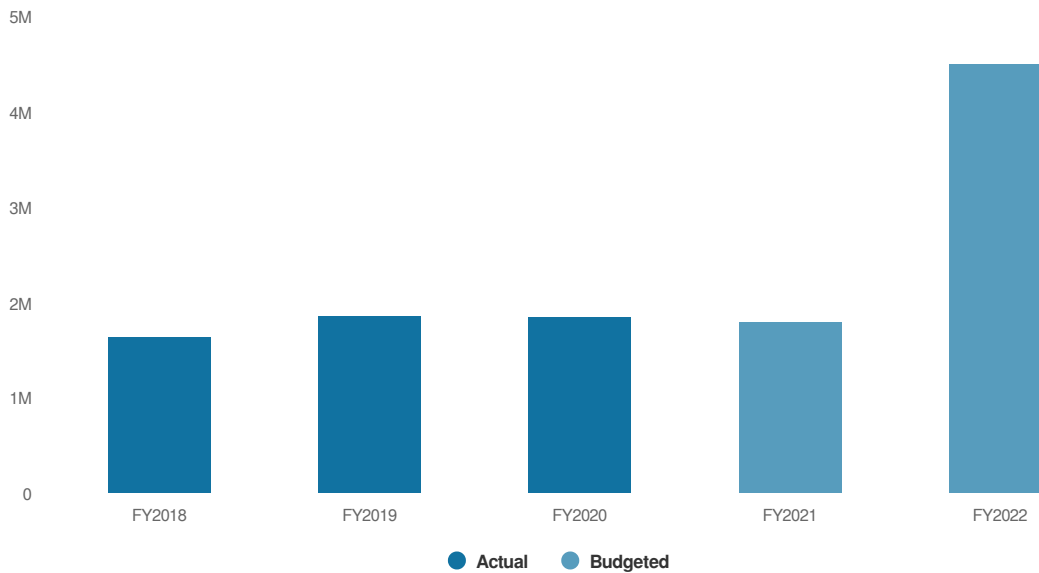
Begin Real Property Reassessment Project for Sussex County

Expenditures Summary

The FY 2022 budget increased \$2,694,748, or 148.41 percent. The increase is due to the reassessment costs of \$2,500,000 and the change in employment costs for adding funding for an assistant director position. The new hire will assist in managing the reassessment project.

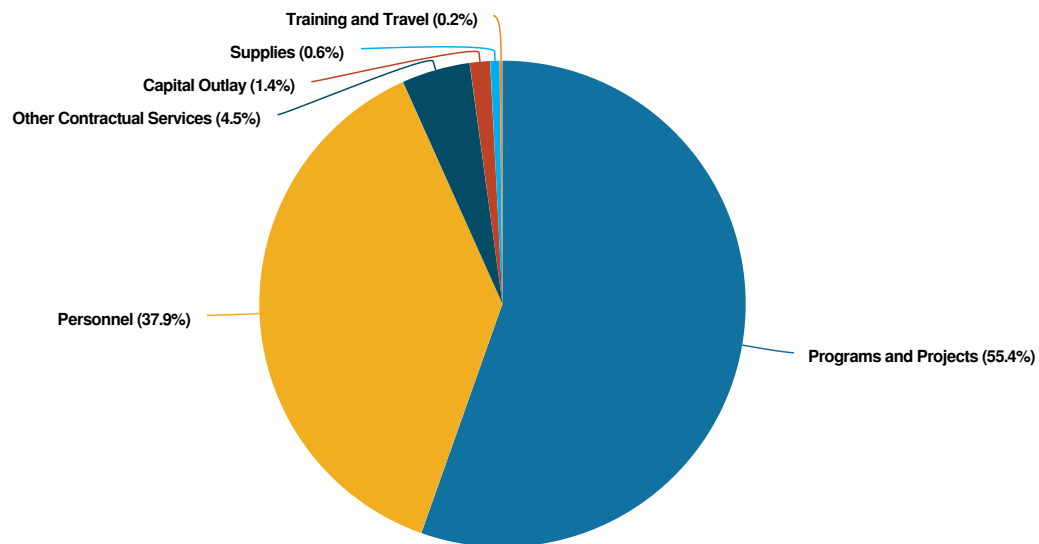
\$4,510,466 **\$2,694,748**
(148.41% vs. prior year)

Assessment Proposed and Historical Budget vs. Actual

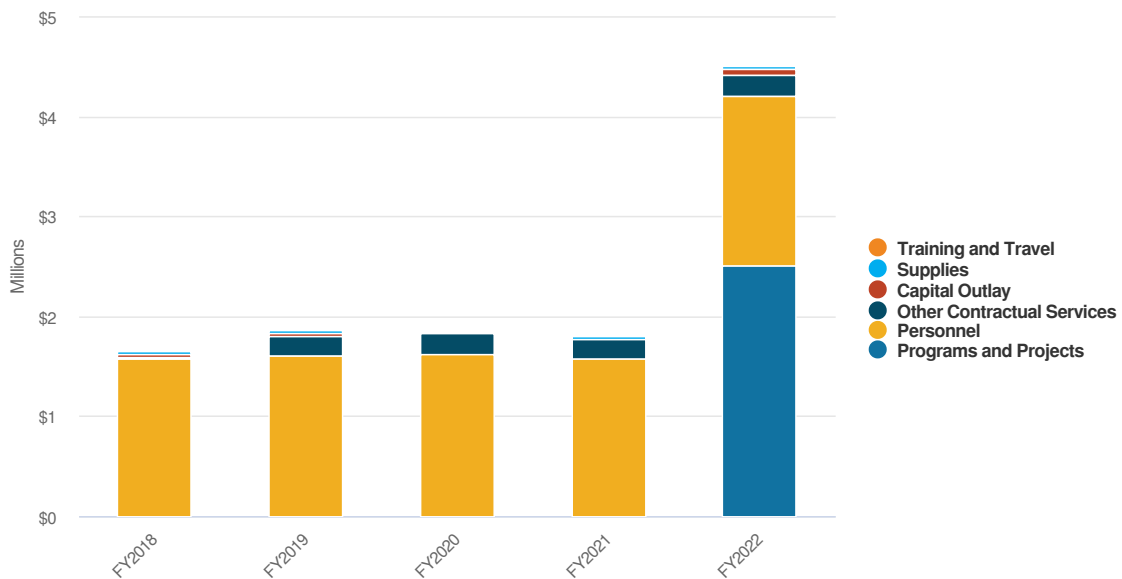


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The increase in FY 2022 is the reassessment project.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Salaries	\$1,002,521.05	\$989,670.00	\$1,083,993.00	9.5%
Cost Reimbursement - Salaries	-\$181,729.90	-\$174,977.20	-\$189,800.00	8.5%
Vision Plan	\$1,237.04	\$1,800.00	\$1,872.00	4%
Dental Plan	\$13,114.37	\$15,600.00	\$16,224.00	4%
FICA Tax	\$70,829.61	\$75,709.00	\$82,925.00	9.5%
Health Insurance	\$425,998.85	\$420,000.00	\$442,000.00	5.2%
Pension	\$296,444.42	\$247,417.50	\$271,000.00	9.5%
Total Personnel:	\$1,628,415.44	\$1,575,219.30	\$1,708,214.00	8.4%
Other Contractual Services				
Communications	\$7,491.77	\$9,612.00	\$9,612.00	0%
Postage & Freight	\$1,648.29	\$2,000.00	\$2,000.00	0%
Insurance	\$6,417.68	\$8,651.00	\$8,651.00	0%
Repairs and Maintenance	\$182,211.32	\$175,880.46	\$181,551.00	3.2%
Printing & Binding	\$1,499.50	\$2,500.00	\$2,500.00	0%
Advertising	\$359.68	\$1,000.00	\$500.00	-50%
Total Other Contractual Services:	\$199,628.24	\$199,643.46	\$204,814.00	2.6%
Supplies				
Office / Operating Supplies	\$8,230.94	\$9,224.00	\$9,500.00	3%
Fuel	\$6,347.18	\$10,000.00	\$10,000.00	0%
Dues & Subscriptions	\$1,644.00	\$1,485.00	\$1,744.00	17.4%
Uniforms	\$826.51	\$1,776.00	\$1,500.00	-15.5%
Maintenance & Repairs Parts	\$3,053.34	\$6,000.00	\$5,000.00	-16.7%
Tools and Small Equipment	\$5,737.37	\$2,670.54	\$0.00	-100%
Sm. Computer Equipment - 5422		\$1,500.00	\$0.00	-100%
Total Supplies:	\$25,839.34	\$32,655.54	\$27,744.00	-15%
Programs and Projects				
Programs and Projects		\$0.00	\$2,500,000.00	N/A
Total Programs and Projects:		\$0.00	\$2,500,000.00	N/A
Training and Travel				
Seminars/Conferences/Training	\$2,491.90	\$6,000.00	\$6,000.00	0%
Mileage		\$200.00	\$250.00	25%
Travel		\$2,000.00	\$2,000.00	0%
Total Training and Travel:	\$2,491.90	\$8,200.00	\$8,250.00	0.6%
Capital Outlay				
Machinery and Equipment		\$0.00	\$61,444.00	N/A
Total Capital Outlay:		\$0.00	\$61,444.00	N/A
Total Expense Objects:	\$1,856,374.92	\$1,815,718.30	\$4,510,466.00	148.4%



Administration



Todd F. Lawson
County Administrator

The County Administration includes the County Administrator and his staff. The County Administrator is an appointed position. The Administrator has the executive power to implement the policies and procedures set forth by the County Council. The County Administrator manages an annual budget and approximately 550 employees in more than 40 departments, divisions and offices.

Mission

Committed to provide services that promote public safety, well-being, prosperity and an enriched quality of life in a personal, professional and fiscally responsible manner for those who live, work and vacation in Sussex County

Countywide Objective 1



Maintain the County's strong financial position through efficient use of resources

Countywide Objective 2



Provide services that contribute to an active, healthy and informed community

Countywide Objective 3



Promote initiatives for measured economic development and growth

Countywide Objective 4



Advance balanced efforts to protect our County's environment, residents, and visitors, while preserving the character of the County and its natural resources

Countywide Objective 5

Provide a safe and secure environment to everyone who lives, works, and conducts business in the County





Countywide Objective 6

Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government

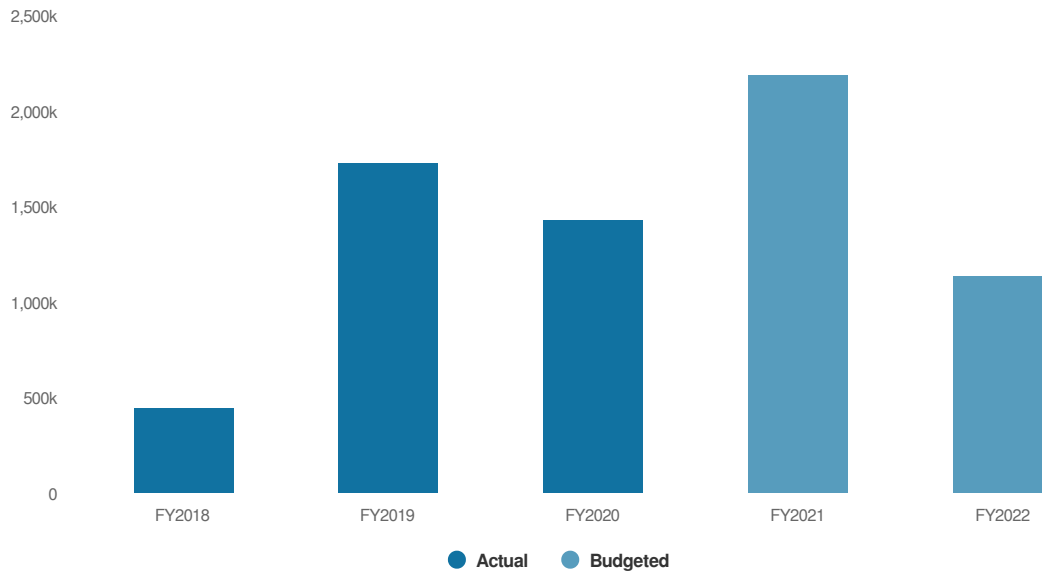


Expenditures Summary

The FY 2022 budget decreased \$1,055,918, or 48.15 percent. The decrease is due to lowering the amount in contingency to be spent throughout the fiscal year.

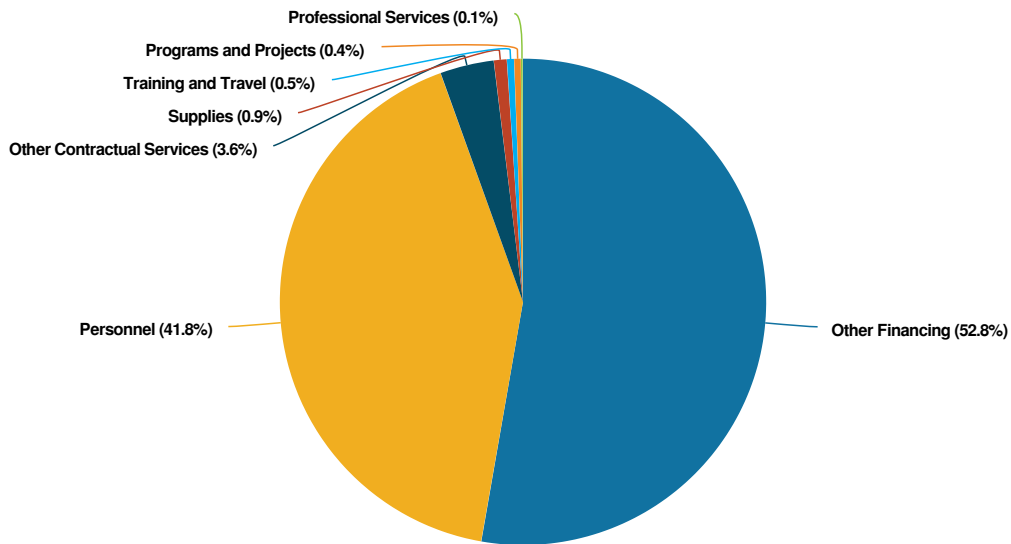
\$1,137,263 **-\$1,055,918**
(-48.15% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



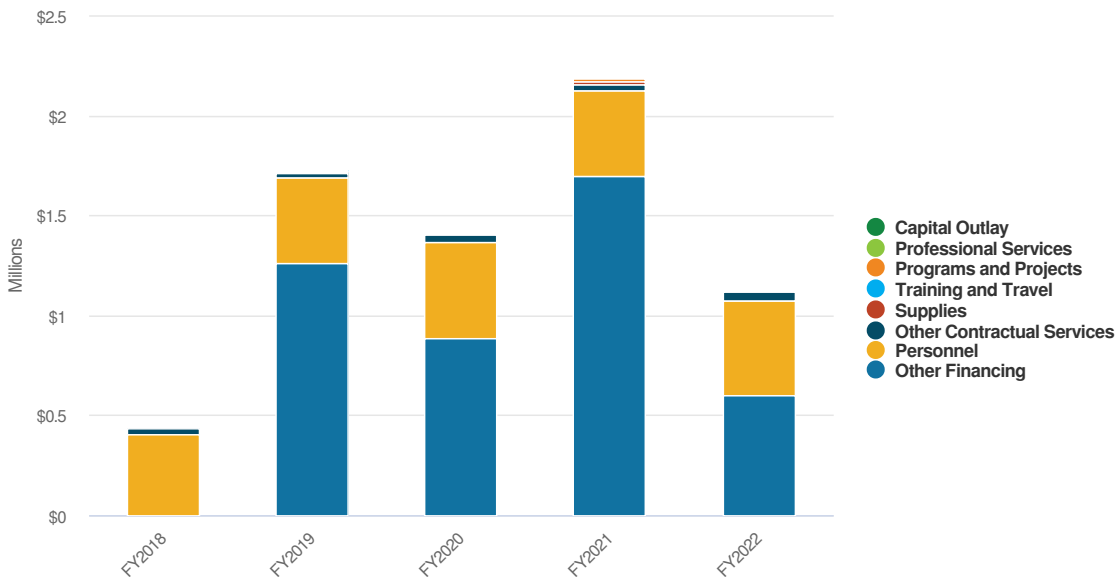
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



The decrease in Other Financing Sources is the decrease in contingency funds available to use in FY 2022.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
------	---------------	-----------------------	---------------	--



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$442,640.09	\$403,403.00	\$444,668.00	10.2%
Cost Reimbursement - Salaries	-\$188,546.00	-\$179,851.20	-\$203,502.00	13.2%
Vision Plan	\$224.31	\$288.00	\$360.00	25%
Dental Plan	\$2,170.04	\$2,496.00	\$3,120.00	25%
FICA Tax	\$31,808.53	\$30,554.00	\$34,017.00	11.3%
Health Insurance	\$75,393.13	\$67,200.00	\$85,000.00	26.5%
Pension	\$116,169.90	\$101,850.75	\$111,170.00	9.1%
Total Personnel:	\$479,860.00	\$425,940.55	\$474,833.00	11.5%
Professional Services				
Other Professional Services		\$1,500.00	\$1,500.00	0%
Total Professional Services:		\$1,500.00	\$1,500.00	0%
Other Contractual Services				
Communications	\$6,499.55	\$5,820.00	\$6,440.00	10.7%
Postage & Freight	\$47.42	\$200.00	\$200.00	0%
Insurance	\$1,129.89	\$1,350.00	\$1,420.00	5.2%
Repairs and Maintenance	\$31,046.61	\$23,900.00	\$30,000.00	25.5%
Advertising	\$375.00	\$1,000.00	\$2,500.00	150%
Total Other Contractual Services:	\$39,098.47	\$32,270.00	\$40,560.00	25.7%
Supplies				
Office / Operating Supplies	\$1,322.28	\$1,500.00	\$1,500.00	0%
Fuel	\$901.07	\$1,500.00	\$1,500.00	0%
Dues & Subscriptions	\$4,334.68	\$4,620.00	\$6,120.00	32.5%
Maintenance & Repairs Parts		\$100.00	\$0.00	-100%
Tools and Small Equipment	\$173.96	\$750.00	\$750.00	0%
Total Supplies:	\$6,731.99	\$8,470.00	\$9,870.00	16.5%
Programs and Projects				
Programs and Projects	\$4,207.04	\$14,500.00	\$5,000.00	-65.5%
Total Programs and Projects:	\$4,207.04	\$14,500.00	\$5,000.00	-65.5%
Training and Travel				
Seminars/Conferences/Training	\$903.92	\$1,500.00	\$1,500.00	0%
Travel	\$1,974.26	\$4,000.00	\$4,000.00	0%
Total Training and Travel:	\$2,878.18	\$5,500.00	\$5,500.00	0%
Capital Outlay				
Machinery and Equipment	\$8,427.00	\$5,000.00	\$0.00	-100%
Total Capital Outlay:	\$8,427.00	\$5,000.00	\$0.00	-100%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Other Financing				
Contingency	\$837,876.50	\$1,160,000.00	\$560,000.00	-51.7%
Contingency Surplus	\$7,499.94	\$500,000.00	\$0.00	-100%
Contingency - Donations	\$42,381.10	\$40,000.00	\$40,000.00	0%
Total Other Financing:	\$887,757.54	\$1,700,000.00	\$600,000.00	-64.7%
Total Expense Objects:	\$1,428,960.22	\$2,193,180.55	\$1,137,263.00	-48.1%



Airport and Business Park



Robert I. Bryant, A.A.E.

Airport and Business Park Operations Manager

The County owns the Delaware Coastal Airport and Industrial/Business Park. The Airport has two paved runways; the longest runway is 5,500 feet and accommodates large corporate jets. The Industrial Park is home to 28 businesses that provide over 900 jobs. Although the business park is still being developed, it is currently home to three tenants.

Mission

Dedicated to providing a high level of customer service as well as expertise for planning, operating and administering of a regional general aviation airport for the benefit of the people of Sussex County

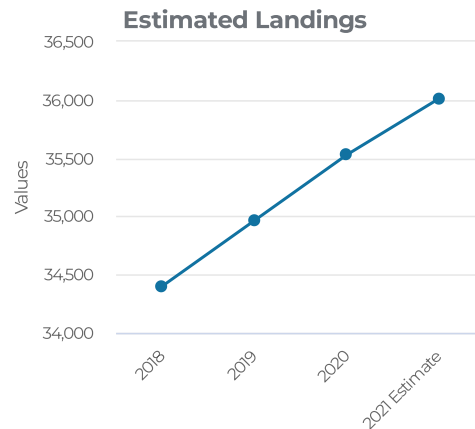
Prior Year's Successes

1. Received a \$329,500 FAA grant to begin the "Expand General Aviation Apron (Design Phase)" project
2. Represented Delaware Coastal Airport on the Delaware Aviation Advisory Committee
3. Began construction on a new airport tenant's 32,500 square foot corporate hangar; construction is expected to be complete in summer 2021

Goal #1 - Grow Airport and Business Park



Promote development initiatives for economic development and growth for the airport and business park



Goal #2 - Increase Based Aircraft



Promote and market the airport with the goal to increase the total number of FAA validated based-aircraft



Goal #3 - Master Plan

 Complete Airport Master Plan Update

Goal #4 - Apron

 Complete construction of the new \$1,800,000 General Aviation Apron Expansion

Goal #5 - Refurbish Runway 4-22

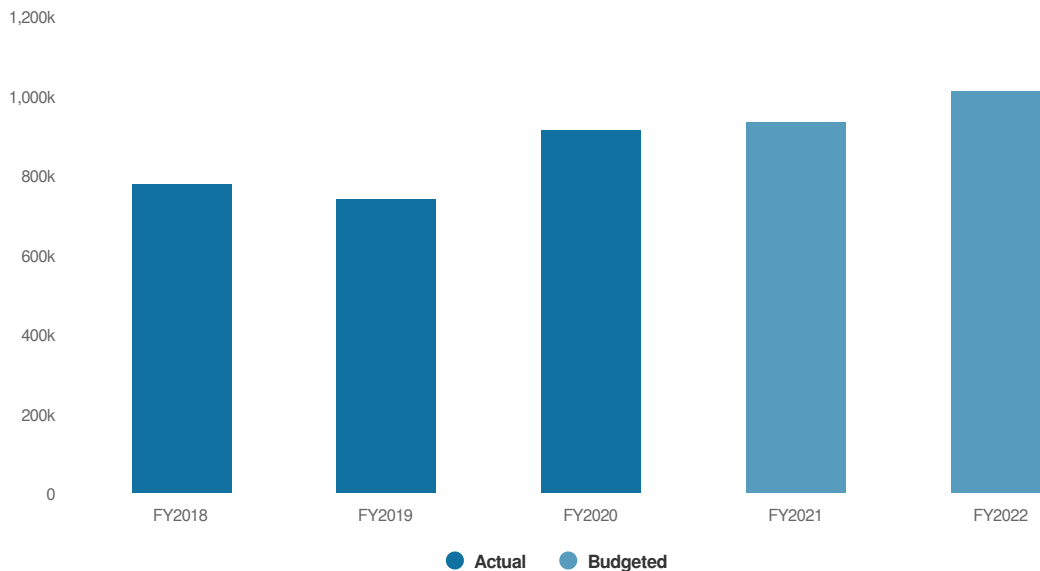
 Refurbish runway and taxiway markings with new paint and seal all cracks on Runway 4-22

Expenditures Summary

The FY 2022 budget increased \$77,140, or 8.23 percent. The growth is due to the increase in maintenance costs which includes painting and remarking the runway and taxiways and cleaning a major drainage ditch.

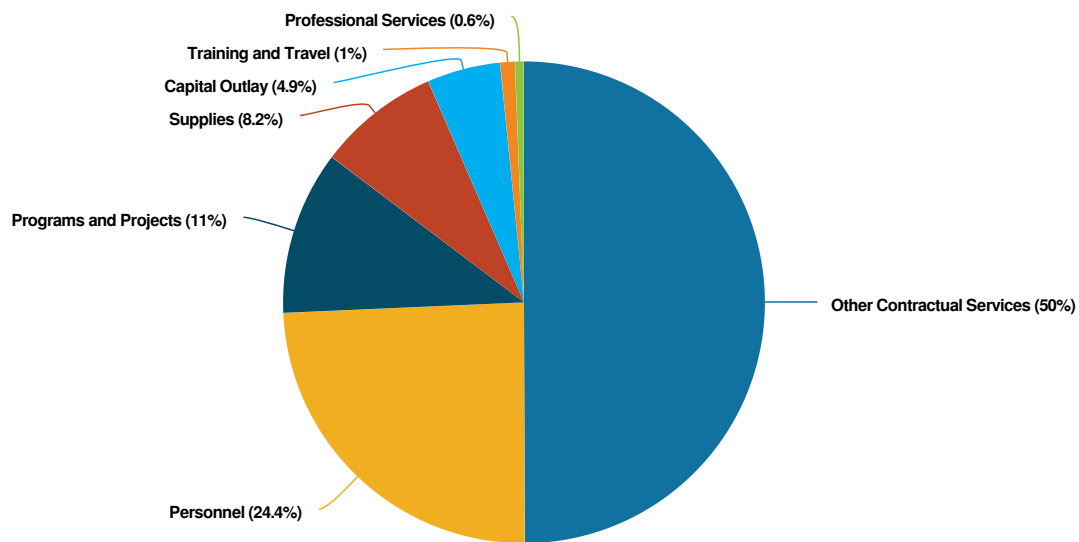
\$1,014,087 **\$77,140**
(8.23% vs. prior year)

Airport and Business Park Proposed and Historical Budget vs. Actual



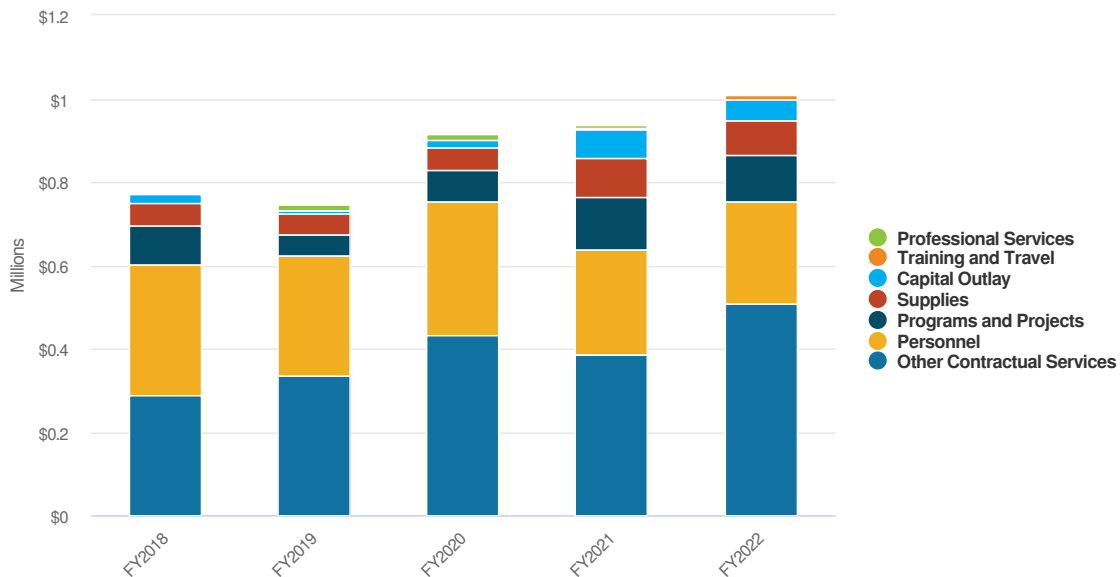
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Other Contractual Services has the largest increase in FY 2022 due to airport maintenance projects.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
------	---------------	-----------------------	---------------	--



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$212,610.24	\$163,221.00	\$159,455.00	-2.3%
Vision Plan	\$111.98	\$144.00	\$144.00	0%
Dental Plan	\$1,230.23	\$1,248.00	\$1,248.00	0%
FICA Tax	\$15,655.20	\$12,486.00	\$12,198.00	-2.3%
Health Insurance	\$40,499.89	\$33,600.00	\$34,000.00	1.2%
Pension	\$50,138.18	\$40,800.00	\$39,890.00	-2.2%
Total Personnel:	\$320,245.72	\$251,499.00	\$246,935.00	-1.8%
Professional Services				
Other Professional Services	\$14,551.39	\$6,000.00	\$3,000.00	-50%
Other Professional - BP		\$3,000.00	\$3,000.00	0%
Total Professional Services:	\$14,551.39	\$9,000.00	\$6,000.00	-33.3%
Other Contractual Services				
Communications	\$894.96	\$1,400.00	\$1,524.00	8.9%
Postage & Freight	\$100.54	\$150.00	\$150.00	0%
Utilities	\$62,940.03	\$76,000.00	\$76,000.00	0%
Utilities - BP	\$86,122.48	\$92,000.00	\$92,000.00	0%
Insurance	\$5,676.19	\$6,315.00	\$6,630.00	5%
Repairs and Maintenance	\$268,304.47	\$180,813.00	\$303,313.00	67.7%
Repairs and Maintenance - BP	\$7,800.00	\$8,000.00	\$8,000.00	0%
Advertising	\$998.86	\$3,000.00	\$10,000.00	233.3%
Advertising - BP		\$19,000.00	\$9,000.00	-52.6%
Total Other Contractual Services:	\$432,837.53	\$386,678.00	\$506,617.00	31%
Supplies				
Office / Operating Supplies	\$798.59	\$1,100.00	\$1,100.00	0%
Fuel	\$9,979.61	\$14,000.00	\$18,000.00	28.6%
Dues & Subscriptions	\$2,204.65	\$2,995.00	\$8,275.00	176.3%
Uniforms	\$296.00	\$1,000.00	\$1,000.00	0%
Maintenance & Repairs Parts	\$33,418.13	\$69,500.00	\$51,685.00	-25.6%
Tools and Small Equipment	\$4,881.80	\$4,500.00	\$3,000.00	-33.3%
Other Supplies	\$422.40	\$0.00	\$0.00	0%
Total Supplies:	\$52,001.18	\$93,095.00	\$83,060.00	-10.8%
Programs and Projects				
Programs and Projects	\$465.25	\$1,000.00	\$1,000.00	0%
Miscellaneous	\$76,605.43	\$124,500.00	\$110,500.00	-11.2%
Total Programs and Projects:	\$77,070.68	\$125,500.00	\$111,500.00	-11.2%
Training and Travel				
Seminars/Conferences/Training		\$675.00	\$1,675.00	148.1%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Travel	\$96.96	\$2,000.00	\$8,300.00	315%
Total Training and Travel:	\$96.96	\$2,675.00	\$9,975.00	272.9%
Capital Outlay				
Improvements	\$8,004.20	\$68,500.00	\$50,000.00	-27%
Machinery and Equipment	\$11,529.30	\$0.00	\$0.00	0%
Total Capital Outlay:	\$19,533.50	\$68,500.00	\$50,000.00	-27%
Total Expense Objects:	\$916,336.96	\$936,947.00	\$1,014,087.00	8.2%

Initiative #1 - Target Specialized Operators

Target new Specialized Aviation Service Operators: flight training school, aircraft rentals

Initiative #2 - Partnerships

Build partnerships with Local, State, and Federal Officials in promoting and marketing the airport



Building Code



Andy Wright

Chief Building Code Inspector

The Building Code Department is responsible for plan review, building and zoning inspections for residential and commercial construction projects.


Mission

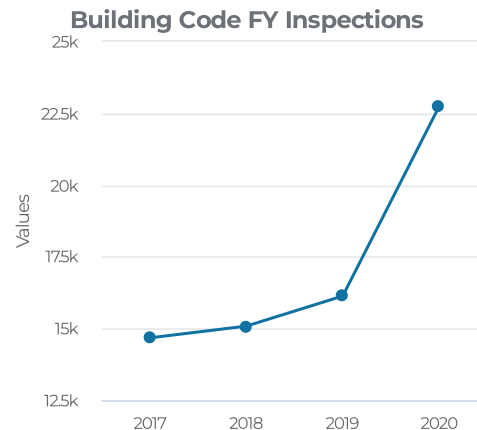
From footing to final inspection, we promise to perform at the highest level of professionalism, integrity, honesty, and fairness in our relationship with you, the citizens of Sussex County, for whom we proudly serve.

Prior Year's Successes


1. Continuing to check “setbacks” for zoning compliance at time of footings to reduce the number of variances for the Board of Adjustment
2. Created all building code forms to be viewed and fillable on County website
3. Created an online inspection request form for contractors to request and schedule all inspections

Goal # 1 - Timely Inspections


 Continue to perform inspections within 48 working hours from the time inspections are requested, with same number of inspectors



Goal # 2 - Cross Train

 Better cross-train existing building and zoning inspectors in order to rely on one inspector to conduct multiple inspections and broaden inspection areas

Goal #3 - Digital Plan Reviews

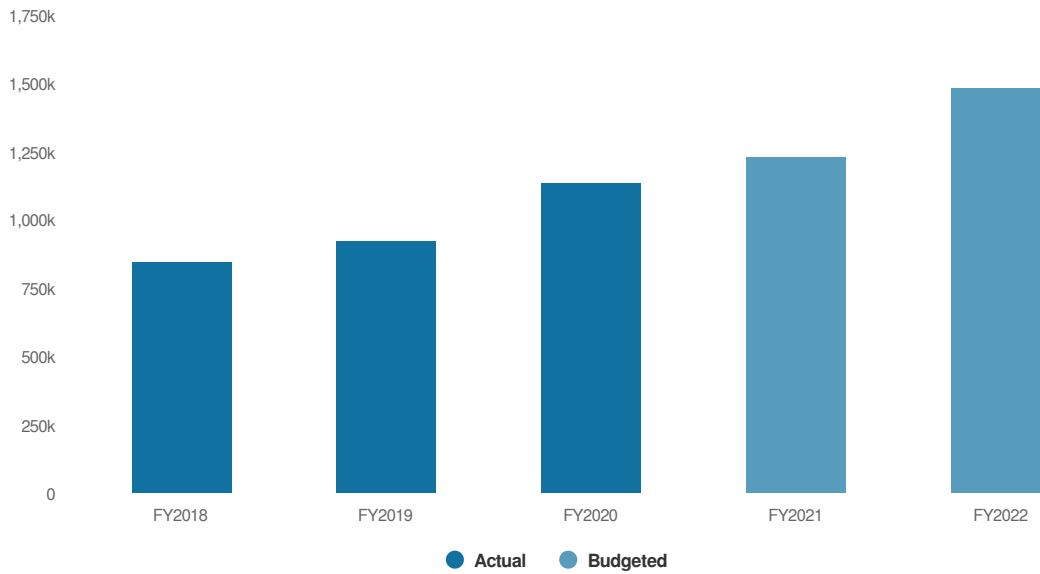
 Create or purchase a digital plan review program to allow electronic plan submittals in new fiscal year to reduce need of paper plan copies

Expenditures Summary

The FY 2022 budget increased \$252,181, or 20.43 percent. The increase is a result of adding one staff position to help with the increased workload of building plan reviews and purchasing four new vehicles for the building inspectors.

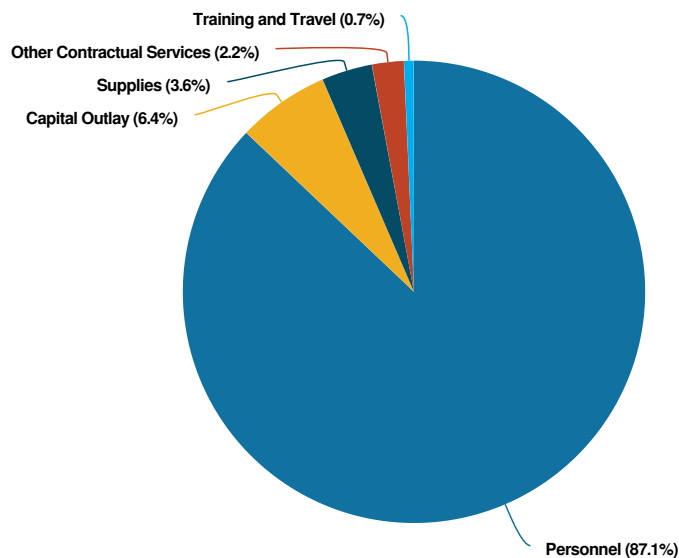
\$1,486,533 **\$252,181**
(20.43% vs. prior year)

Building Code Proposed and Historical Budget vs. Actual



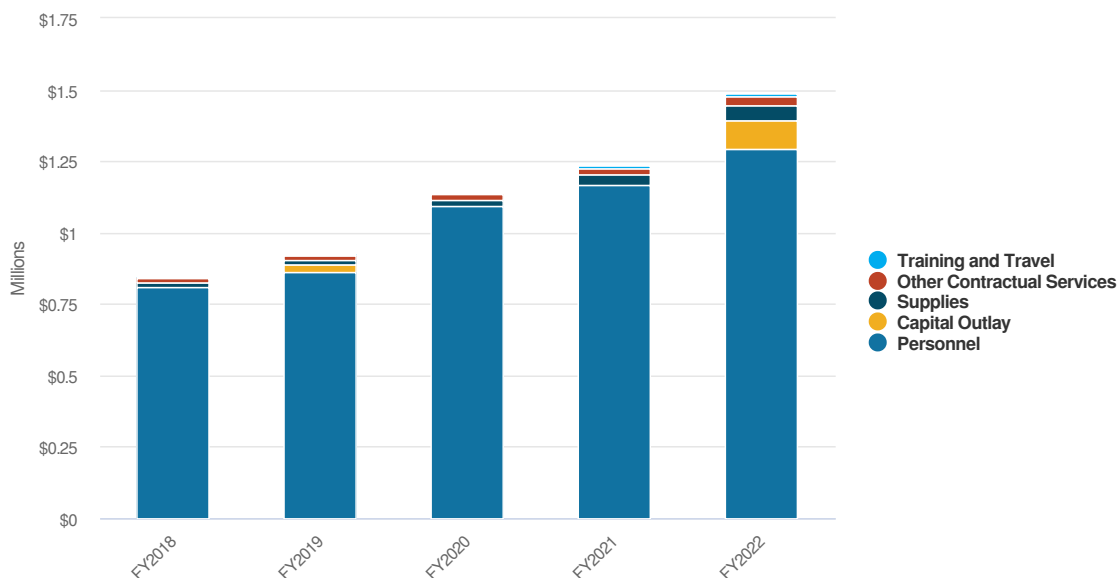
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Capital Outlays and Personnel costs have the largest increases due to four new vehicles and one new position. Personnel costs have increased over the last five years due to internal transfers among other departments. These transfers were done to create efficiencies in operations.



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$637,138.63	\$667,009.00	\$749,214.00	12.3%
Vision Plan	\$682.36	\$1,152.00	\$1,224.00	6.3%
Dental Plan	\$6,858.05	\$9,984.00	\$10,608.00	6.3%
FICA Tax	\$45,167.30	\$51,026.00	\$57,315.00	12.3%
Health Insurance	\$259,239.95	\$268,800.00	\$289,000.00	7.5%
Pension	\$145,623.60	\$166,752.25	\$187,300.00	12.3%
Total Personnel:	\$1,094,709.89	\$1,164,723.25	\$1,294,661.00	11.2%
Other Contractual Services				
Communications	\$7,090.36	\$8,340.00	\$10,000.00	19.9%
Postage & Freight	\$178.65	\$500.00	\$500.00	0%
Insurance	\$6,885.26	\$7,689.00	\$12,600.00	63.9%
Repairs and Maintenance	\$8,707.54	\$3,500.00	\$10,000.00	185.7%
Total Other Contractual Services:	\$22,861.81	\$20,029.00	\$33,100.00	65.3%
Supplies				
Office / Operating Supplies	\$4,665.20	\$8,000.00	\$9,792.00	22.4%
Fuel	\$10,364.01	\$17,500.00	\$17,500.00	0%
Dues & Subscriptions	\$885.00	\$3,000.00	\$3,000.00	0%
Uniforms	\$466.00	\$2,400.00	\$1,600.00	-33.3%
Maintenance & Repairs Parts		\$6,500.00	\$0.00	-100%
Tools and Small Equipment	\$1,164.47	\$0.00	\$0.00	0%
Sm. Computer Equipment - 5422	\$2,539.97	\$0.00	\$20,976.48	N/A
Total Supplies:	\$20,084.65	\$37,400.00	\$52,868.48	41.4%
Training and Travel				
Seminars/Conferences/Training	\$3,268.96	\$12,000.00	\$10,000.00	-16.7%
Mileage		\$200.00	\$200.00	0%
Total Training and Travel:	\$3,268.96	\$12,200.00	\$10,200.00	-16.4%
Capital Outlay				
Machinery and Equipment		\$0.00	\$95,704.00	N/A
Total Capital Outlay:		\$0.00	\$95,704.00	N/A
Total Expense Objects:	\$1,140,925.31	\$1,234,352.25	\$1,486,533.48	20.4%

Initiative #1 - Mobile Phone/Computer System - \$21,000

Provide all field inspectors with one mobile device to use as phone, computer & camera



Initiative #2 - Electronic Plan Review Software - \$1,800

Provide Building Code plan reviewers with software to conduct plan reviews and store projects electronically



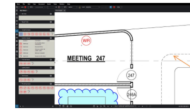
File Access



Customizing Profiles



Customize Keyboard Shortcuts



Interface and Navigation

Video Categories	
>	Interface and Navigation
>	Markup Tools
>	Markups List
>	Editing Documents
>	Drawing Management
>	Document Processing
>	Studio Workflows
>	Document Security
>	Working with Measurements
>	PDF Forms
>	3D PDFs
>	Integration and Plugins



Community Development & Housing



Brandy Bennett Nauman

Director of Community Development & Housing

The Community Development & Housing Department (CD&H) is responsible for administering county, state, and federal grants for housing rehabilitation and small infrastructure projects that benefit low- to-moderate-income residents in Sussex County. The Department oversees all fair housing efforts, training, and outreach for the organization. The development and administration of affordable housing programs, including inclusionary zoning programs, is an essential function of CD&H. The CD&H Department is committed to implementing the goals and objectives outlined in the Housing Element of the Sussex County Comprehensive Plan.

Mission

To ensure the provision of decent, safe, affordable, and fair housing opportunities to improve communities and quality of life for the residents of Sussex County

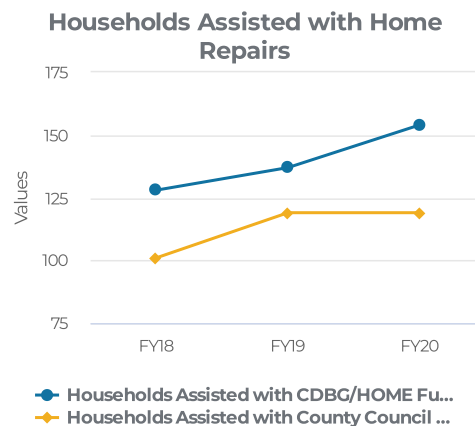
Prior Year's Successes

1. Assisted more than 270 households with housing repairs
2. Developed a new program to accommodate \$250,000 of new Community Development Block Grant program funding through the CARES Act for public service activities
3. Partnered with the Sussex Housing Group by targeting resources for owner-occupied housing rehabilitation to the Messick Development within the Coverdale Crossroads Community in Bridgeville
4. Worked to affirmatively further fair housing for the residents of Sussex County
5. Worked with housing advocates, state officials and the County's EOC to provide sanitation stations for individuals experiencing homelessness during the height of spring 2020 quarantine

Goal #1 - Existing Housing Stock



Preserve existing Sussex County housing stock through the successful administration of the Community Development Block Grant (CDBG) Program, the HOME Investment Partnership (HOME) Program, and the Sussex County Council Emergency Repair Program



Goal #2 - Affordable Housing



Affirmatively further affordable and fair housing opportunities in the County to better accommodate the housing needs of all residents

Goal #3 - Efficiency



Implement efficiencies to modernize and streamline essential Department functions

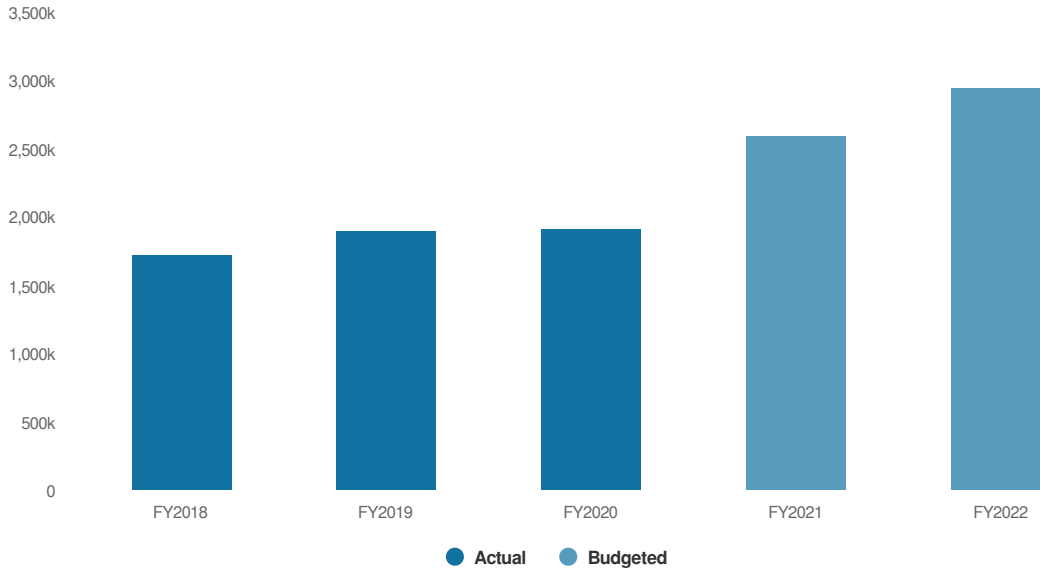


Expenditures Summary

The FY 2022 budget increased \$355,450, or 13.71 percent. The growth is a result of additional federal funding for housing rehabilitation and COVID-19 housing related costs. The FY 2022 budget reflects the department's commitment in assisting County residents with safe, affordable and fair housing.

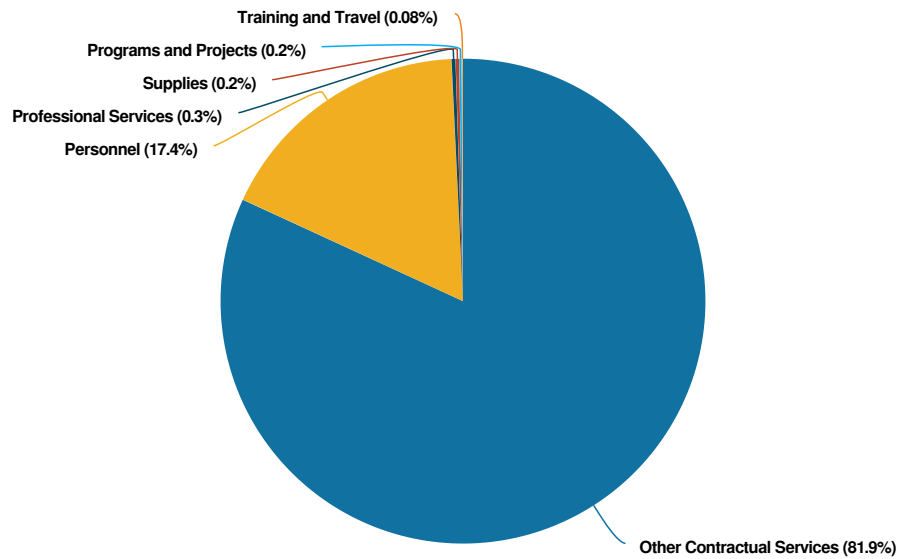
\$2,948,683 **\$355,450**
(13.71% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



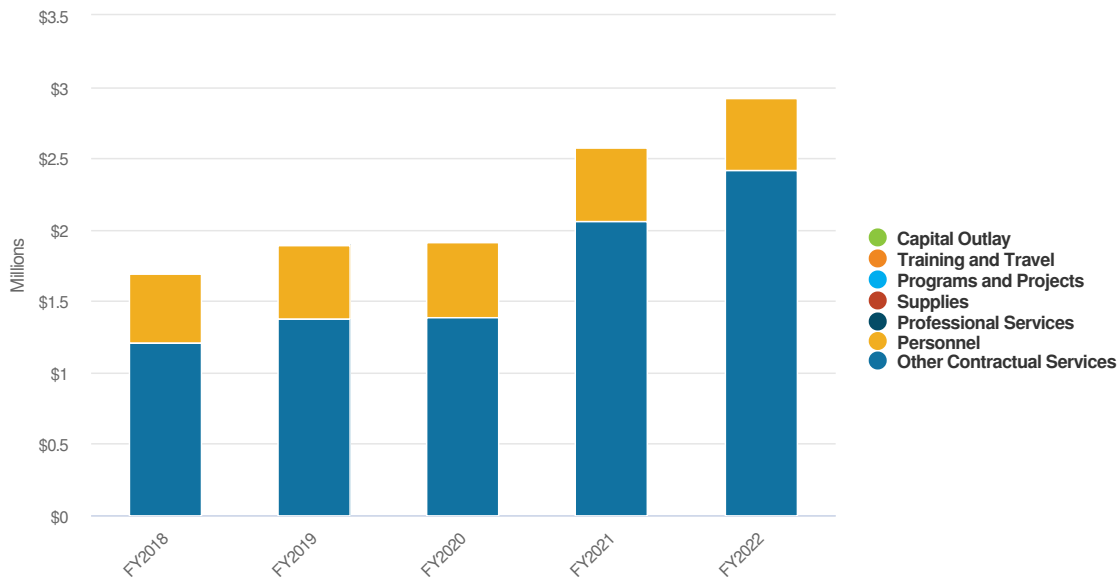
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Community Development, year-over-year, continues to see an increase in federal funds for housing rehabilitation.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
------	---------------	-----------------------	---------------	--



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$304,891.32	\$309,850.00	\$306,045.00	-1.2%
Vision Plan	\$282.72	\$432.00	\$432.00	0%
Dental Plan	\$2,798.42	\$3,744.00	\$3,744.00	0%
FICA Tax	\$25,500.78	\$23,700.00	\$23,412.00	-1.2%
Health Insurance	\$99,942.03	\$100,800.00	\$102,000.00	1.2%
Pension	\$85,855.62	\$77,475.00	\$76,510.00	-1.2%
Total Personnel:	\$519,270.89	\$516,001.00	\$512,143.00	-0.7%
Professional Services				
Legal	\$3,940.00	\$7,500.00	\$7,800.00	4%
Total Professional Services:	\$3,940.00	\$7,500.00	\$7,800.00	4%
Other Contractual Services				
Communications	\$780.14	\$732.00	\$780.00	6.6%
Postage & Freight	\$182.13	\$400.00	\$350.00	-12.5%
Insurance	\$3,194.93	\$4,599.65	\$5,060.00	10%
Repairs and Maintenance	\$2,403.50	\$1,500.00	\$1,800.00	20%
Advertising	\$2,430.70	\$3,900.00	\$3,500.00	-10.3%
Other Contractual Services	\$1,383,008.00	\$2,045,000.00	\$2,403,000.00	17.5%
Total Other Contractual Services:	\$1,391,999.40	\$2,056,131.65	\$2,414,490.00	17.4%
Supplies				
Office / Operating Supplies	\$1,751.39	\$1,500.00	\$2,000.00	33.3%
Fuel	\$1,363.58	\$1,800.00	\$2,000.00	11.1%
Dues & Subscriptions	\$70.00	\$500.00	\$400.00	-20%
Uniforms		\$1,500.00	\$1,500.00	0%
Maintenance & Repairs Parts		\$2,300.00	\$1,000.00	-56.5%
Total Supplies:	\$3,184.97	\$7,600.00	\$6,900.00	-9.2%
Programs and Projects				
Programs and Projects	\$205.41	\$5,000.00	\$5,000.00	0%
Total Programs and Projects:	\$205.41	\$5,000.00	\$5,000.00	0%
Training and Travel				
Seminars/Conferences/Training	\$380.00	\$500.00	\$1,500.00	200%
Mileage		\$400.00	\$100.00	-75%
Travel		\$100.35	\$750.00	647.4%
Total Training and Travel:	\$380.00	\$1,000.35	\$2,350.00	134.9%
Total Expense Objects:	\$1,918,980.67	\$2,593,233.00	\$2,948,683.00	13.7%



Initiative #1 - Sussex County Community Development Fund - \$500,000

Program subject to change based on final approval by County Council

County-controlled funding with Advisory Board

Primary Objectives: AFFORDABLE HOUSING Assistance, Creation, and Preservation

Affordable Housing Assistance – (Target: 80-120% AMI)

- **Key Component: Down Payment and Closing Cost Assistance Program**
 - **\$100,000 Pilot Fund**
 - **Handled internally through CD&H**
 - Program modeled from current NSP Homebuyer Assistance Program
 - Small prorated, no-interest loans (up to \$10,000) to income-qualified homebuyers for down payment and closing cost assistance
 - Can be accessed by qualifying affordable housing non-profits for their homebuyers as well



Affordable Housing Creation & Preservation (Target: Below 80% AMI)

- **Key Component: Development Loan Fund**
 - **\$400,000 Pilot Fund**
 - **Handled internally through CD&H, with assistance from Finance**
 - Qualifying affordable housing providers and developers may apply to the County for no-interest financing (5-year repayment term) to assist with the creation and/or preservation of affordable housing projects/ventures (i.e. homeownership, rental, land trust, homeless, tax credit, preservation, rehabilitation) if projects meet specific criteria
 - Bonus points/priority given to applications that repurpose or redevelop existing units or structures
 - Funds would be available once a year, with a maximum award available per application (up to \$100,000/project or up to \$10,000/unit)

Initiative #2 - Sussex County Density Bonus Program Update

Update Moderately Priced Housing Unit (MPHU) and Sussex County Rental Program (SCRIP)

Primary Objective: AFFORDABLE HOUSING Creation





Constable



Lester Shaffer
Chief Constable

The Constable is responsible for enforcement of the County Code and is charged with investigating public complaints related to property maintenance and zoning issues. Property maintenance issues can include tall grass, trash, and/or abandoned vehicles.

The contract amount for the State to provide dog control to the County is also included in the Constable's budget.

Mission

To receive and investigate County Code violations so that they may be identified and corrected in order to preserve the well-being, enjoyment and value of property for all in Sussex County

Prior Year's Successes

1. Successfully created the new civil ticketing process as a new method of enforcement
2. Updated and improved navigation of the Constable webpage by adding the new civil ticketing process, pay ticket options, roadway litter report and updated the citizens guides for both the Constable's Office and Planning and Zoning Department
3. Adopted zoning enforcement process within the office by updating the zoning violation notices
4. Implemented a more efficient inspection process by assigning additional code enforcement officers to a more condensed inspection area to reduce costs of travel time, fuel savings and vehicle maintenance
5. Continued online education of ICC courses and obtained recertification 6 months early

Goal #1 - Civil Ticketing



Progress with the civil ticketing process to provide a safer and a more appealing environment to everyone who lives, works or visits Sussex County



Goal #2 - Efficiency

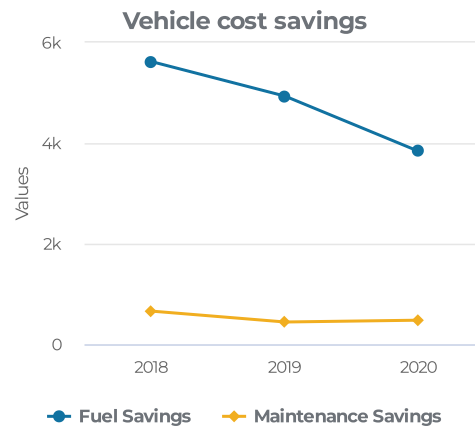


Implement a more efficient inspection process by assigning the Code Enforcement Officers to a more condensed inspection area as a way to reduce costs

2018 - 2 vehicles
2019 - 2 vehicles
2020 - 4 vehicles




Savings within one year, \$1,097



Goal #3 - Training

 Continue to assist current staff with International Code Council training in order to obtain the International Residential Code certification

Goal #4 - Invoicing

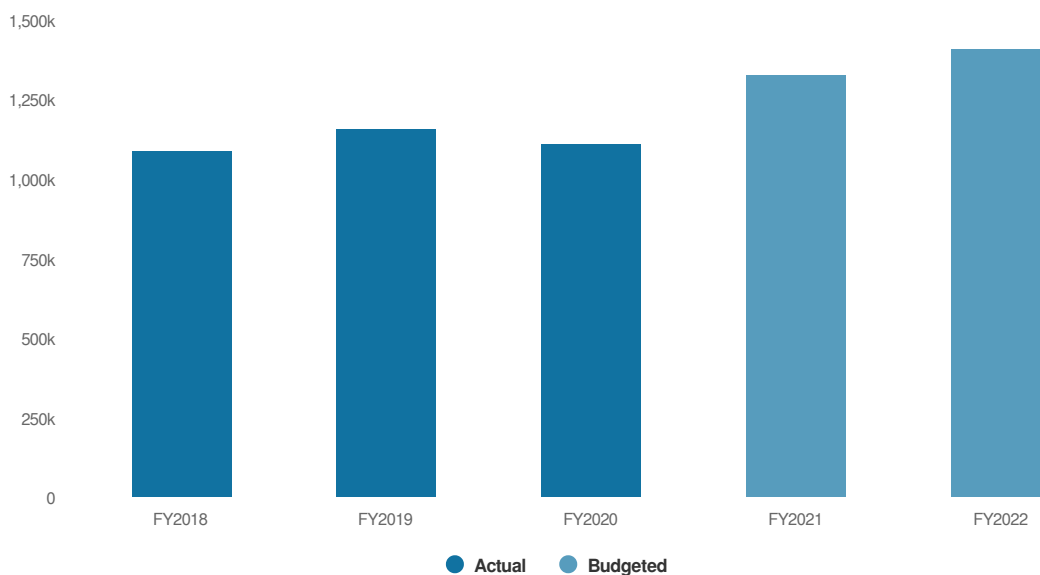
 Maintain and track increased volume of invoicing due to new civil ticketing process. Tickets are created by Constable and notification is sent to the office to process invoice for payment

Expenditures Summary

The FY 2022 budget increased \$80,434, or 6.05 percent. The increase is due to the animal control contract and the improvement to in-car technology systems.

\$1,410,346 **\$80,434**
(6.05% vs. prior year)

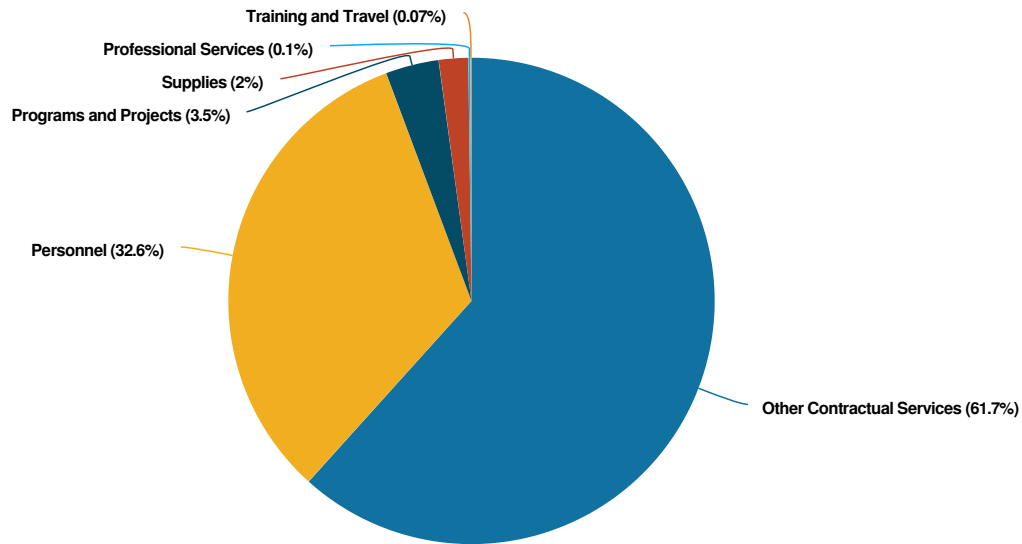
Constable Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

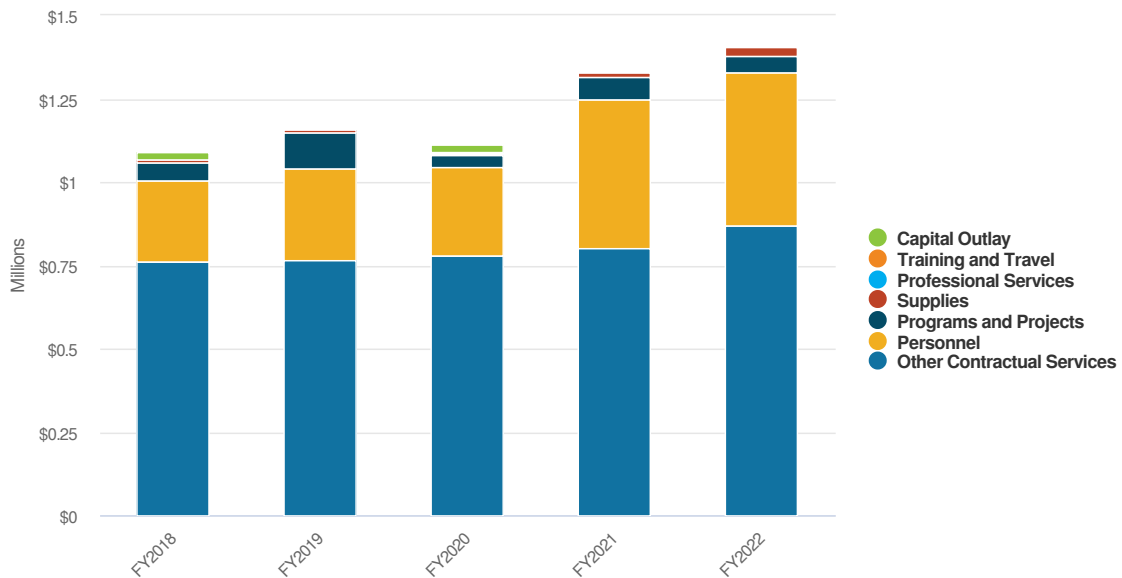
The majority of the Constable's budget (62 percent) is the dog control contract with the State of Delaware. There was an increase with their contract this year.

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Personnel costs have increased the last two years due to internal transfers. The transfers were made to help with operational efficiencies.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$130,831.72	\$257,296.00	\$266,663.00	3.6%
Vision Plan	\$179.82	\$432.00	\$432.00	0%
Dental Plan	\$1,807.80	\$3,744.00	\$3,744.00	0%
FICA Tax	\$9,611.66	\$19,683.00	\$20,400.00	3.6%
Health Insurance	\$81,139.94	\$100,800.00	\$102,000.00	1.2%
Pension	\$44,289.19	\$64,325.00	\$66,665.00	3.6%
Total Personnel:	\$267,860.13	\$446,280.00	\$459,904.00	3.1%
Professional Services				
Other Professional Services	\$1,080.00	\$1,800.00	\$1,800.00	0%
Total Professional Services:	\$1,080.00	\$1,800.00	\$1,800.00	0%
Other Contractual Services				
Communications	\$3,454.07	\$4,500.00	\$4,500.00	0%
Postage & Freight	\$1,595.50	\$1,811.95	\$2,500.00	38%
Insurance	\$3,176.74	\$6,188.05	\$6,820.00	10.2%
Repairs and Maintenance	\$1,131.56	\$5,650.00	\$2,500.00	-55.8%
Printing & Binding	\$183.50	\$500.00	\$300.00	-40%
Other Contractual Services	\$768,364.32	\$783,732.00	\$853,422.00	8.9%
Total Other Contractual Services:	\$777,905.69	\$802,382.00	\$870,042.00	8.4%
Supplies				
Office / Operating Supplies	\$1,054.42	\$2,275.00	\$2,200.00	-3.3%
Fuel	\$3,482.90	\$7,000.00	\$8,000.00	14.3%
Uniforms	\$60.00	\$825.00	\$600.00	-27.3%
Maintenance & Repairs Parts	\$485.64	\$1,000.00	\$1,000.00	0%
Tools and Small Equipment	\$476.00	\$300.00	\$3,800.00	1,166.7%
Sm. Computer Equipment - 5422		\$2,200.00	\$12,000.00	445.5%
Total Supplies:	\$5,558.96	\$13,600.00	\$27,600.00	102.9%
Programs and Projects				
Programs and Projects	\$36,116.31	\$65,000.00	\$50,000.00	-23.1%
Total Programs and Projects:	\$36,116.31	\$65,000.00	\$50,000.00	-23.1%
Training and Travel				
Seminars/Conferences/Training	\$324.00	\$850.00	\$1,000.00	17.6%
Total Training and Travel:	\$324.00	\$850.00	\$1,000.00	17.6%
Capital Outlay				
Machinery and Equipment	\$22,077.00	\$0.00	\$0.00	0%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Capital Outlay:	\$22,077.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$1,110,922.09	\$1,329,912.00	\$1,410,346.00	6%

Initiative #1 - Civil Ticketing

Invest and capitalize in the civil ticketing procedure to simplify the current enforcement process



Initiative #2 - Computer System - \$12,000

Work toward a more efficient and cost-effective in car computer system by testing updated technology



County Council



The County Council is the legislative branch of government consisting of five elected members from five districts. The President and Vice President are elected annually by the members of the Council. As the legislative body, the Council's major responsibility is to approve laws for Sussex County. The Council's powers also include authorization of the annual budget, amendments to the zoning regulations, and approval of all issuances of County bonds.

Mission

Sussex County offers a unique quality of life for its residents and visitors alike. We appreciate and seek to preserve its unique natural, historical and agricultural character while fostering new economic opportunities, community vitality, and desirable growth through strategic investments and efficient use of County resources. To accomplish this, Sussex County will balance the welfare of its citizens and its role as an agricultural, tourism, and business leader with the most appropriate future uses of land, water and other resources.

Long-Term Objectives as stated in the Adopted Comprehensive Plan

FUTURE LAND USE - To provide for balanced and well-planned future growth and development that supports the County's economic development goals while preserving the rural character of the County and its natural resources.

CONSERVATION - To conserve land and protect natural resources in balance with growth and development throughout Sussex County.

RECREATION AND OPEN SPACE - To be a place where open space for passive and active recreation is an integral part of development and growth.

UTILITIES - To ensure the provision of decent, safe, affordable, and fair housing opportunities to improve communities and quality of life for residents of Sussex County.

HOUSING - To ensure the provision of decent, safe, affordable, and fair housing opportunities to improve communities and quality of life for residents of Sussex County.

ECONOMIC DEVELOPMENT - To create the conditions for self-sustaining, long-term growth in Sussex County.

HISTORIC PRESERVATION - To preserve and promote the historic cultural resources of Sussex County that residents cherish, and visitors wish to experience.

INTERGOVERNMENTAL COORDINATION - To coordinate with government jurisdictions, State agencies, and others to promote consistency in planning approaches. Coordination involves many aspects such as wastewater, housing, public safety and emergency management.

COMMUNITY DESIGN - To encourage the development of neighborhoods of innovative and superior design to preserve and enhance the character and community of Sussex County.

MOBILITY - To be a leading example for Delaware in developing creative transportation solutions.

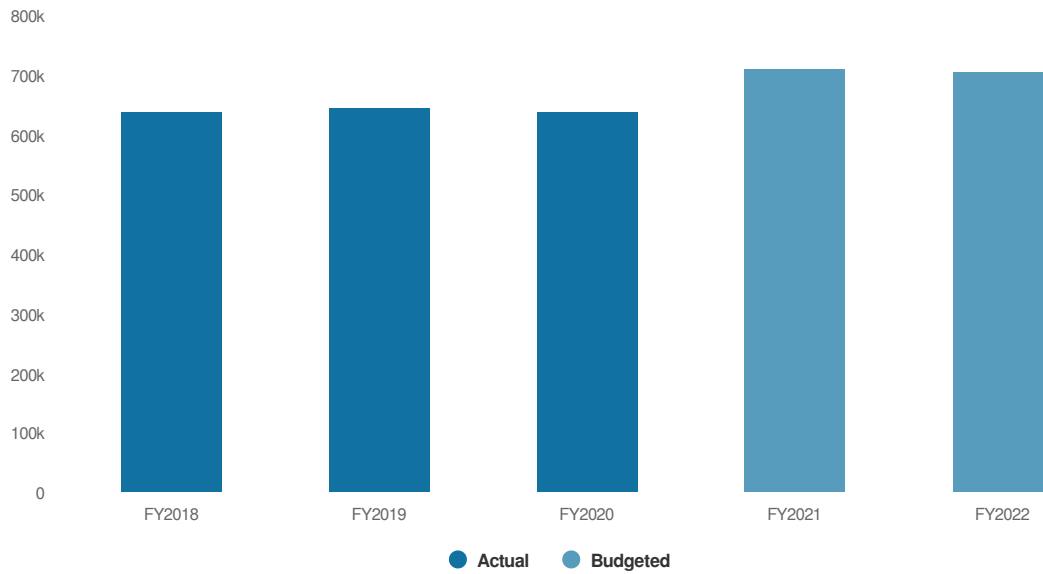
Expenditures Summary

The FY 2022 budget decreased slightly when compared to the FY 2021 budget.

\$707,710 **-\$3,574**
(-0.5% vs. prior year)

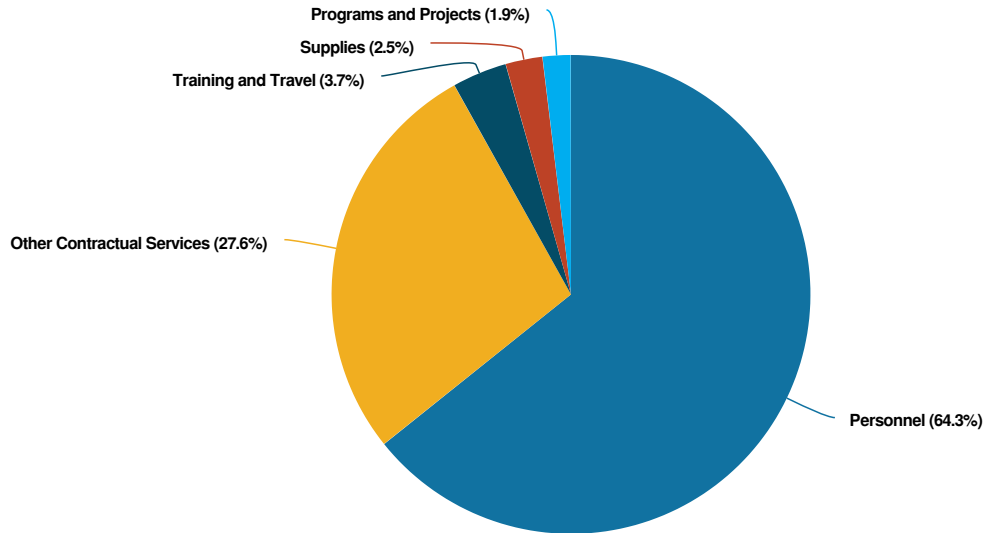


County Council Proposed and Historical Budget vs. Actual

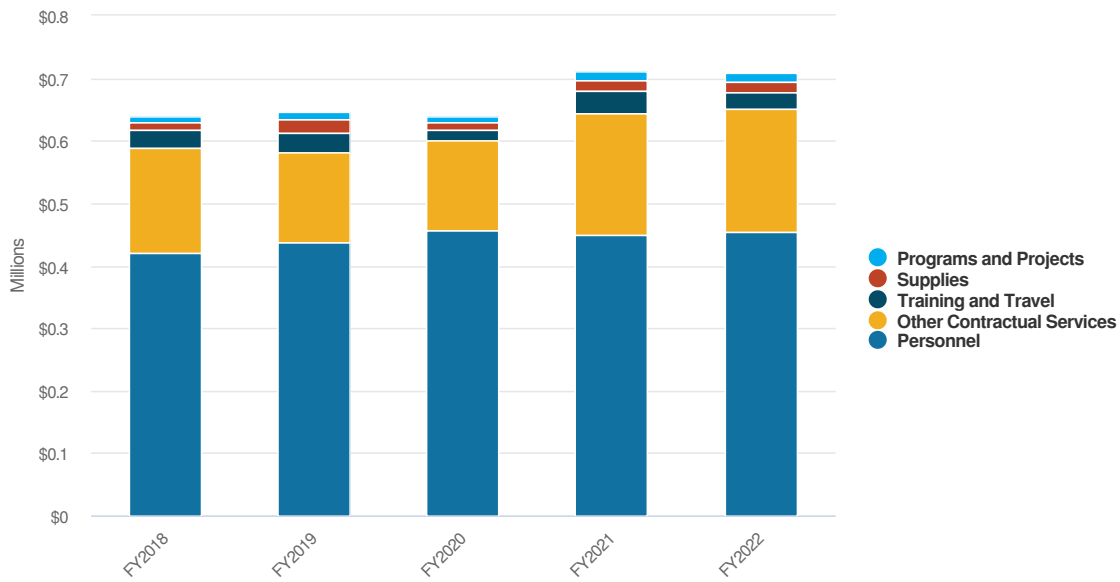


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$255,901.92	\$259,384.00	\$267,965.00	3.3%
Vision Plan	\$308.95	\$432.00	\$432.00	0%
Dental Plan	\$3,179.38	\$3,744.00	\$3,744.00	0%
FICA Tax	\$18,497.03	\$19,843.00	\$20,499.00	3.3%
Health Insurance	\$107,198.63	\$100,800.00	\$102,000.00	1.2%
Pension	\$71,623.95	\$64,886.00	\$60,125.00	-7.3%
Total Personnel:	\$456,709.86	\$449,089.00	\$454,765.00	1.3%
Other Contractual Services				
Communications	\$3,977.86	\$5,000.00	\$5,000.00	0%
Postage & Freight	\$340.76	\$450.00	\$450.00	0%
Insurance	\$126,228.62	\$170,800.00	\$170,800.00	0%
Repairs and Maintenance	\$75.00	\$400.00	\$400.00	0%
Printing & Binding	\$4,882.29	\$9,000.00	\$9,000.00	0%
Advertising	\$8,610.17	\$10,000.00	\$10,000.00	0%
Total Other Contractual Services:	\$144,114.70	\$195,650.00	\$195,650.00	0%
Supplies				
Office / Operating Supplies	\$1,094.00	\$1,750.00	\$1,750.00	0%
Dues & Subscriptions	\$12,815.06	\$16,120.00	\$15,870.00	-1.6%
Total Supplies:	\$13,909.06	\$17,870.00	\$17,620.00	-1.4%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Programs and Projects				
Programs and Projects	\$5,911.48	\$9,500.00	\$8,500.00	-10.5%
Miscellaneous	\$2,909.39	\$5,000.00	\$5,000.00	0%
Total Programs and Projects:	\$8,820.87	\$14,500.00	\$13,500.00	-6.9%
Training and Travel				
Seminars/Conferences/Training	\$70.00	\$6,000.00	\$6,000.00	0%
Mileage	\$109.44	\$175.00	\$175.00	0%
Travel	\$15,567.44	\$28,000.00	\$20,000.00	-28.6%
Total Training and Travel:	\$15,746.88	\$34,175.00	\$26,175.00	-23.4%
Total Expense Objects:	\$639,301.37	\$711,284.00	\$707,710.00	-0.5%



Economic Development



William Pfaff
Economic Development Director

The Economic Development Department is responsible for attracting new businesses and encouraging expansion of existing businesses.


Mission

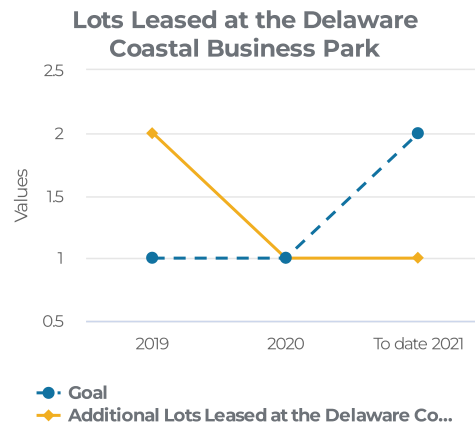
To promote economic growth in Sussex County, Delaware by focusing on the retention, expansion and the attraction of new business and industry by providing the resources that enable development and advance the general wellbeing of the community

Prior Year's Successes


1. Granted Foreign Trade Zone status for the Delaware Coastal Business Park
2. Approved and closed Excite Sussex loans in the amount of \$3,620,000
3. Completed first commercial promoting Sussex County as a place to do business
4. Published "Your Business Your Life" economic development booklet to be used at trade shows

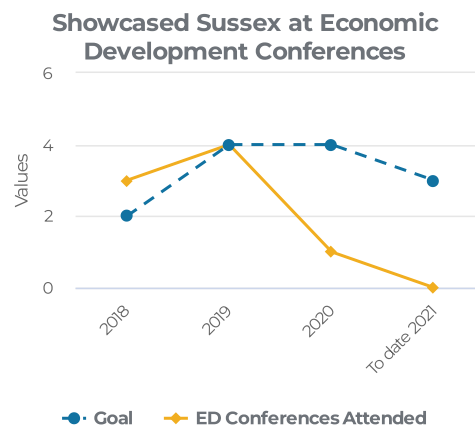
Goal #1 - Promote Delaware Coastal Business Park

 Promote the Delaware Coastal Business Park as shovel ready sites and as a Foreign Trade Zone



Goal #2 - Showcase Sussex County

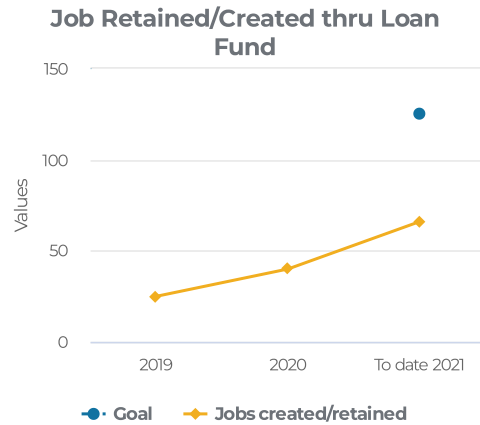
 Showcase Sussex County, Delaware at conferences as a place with an entrepreneurial culture and good place to do business.



Goal 3 - ExciteSussex Loan Program



Promote the ExciteSussex Loan Program
to retain/create jobs in Sussex County

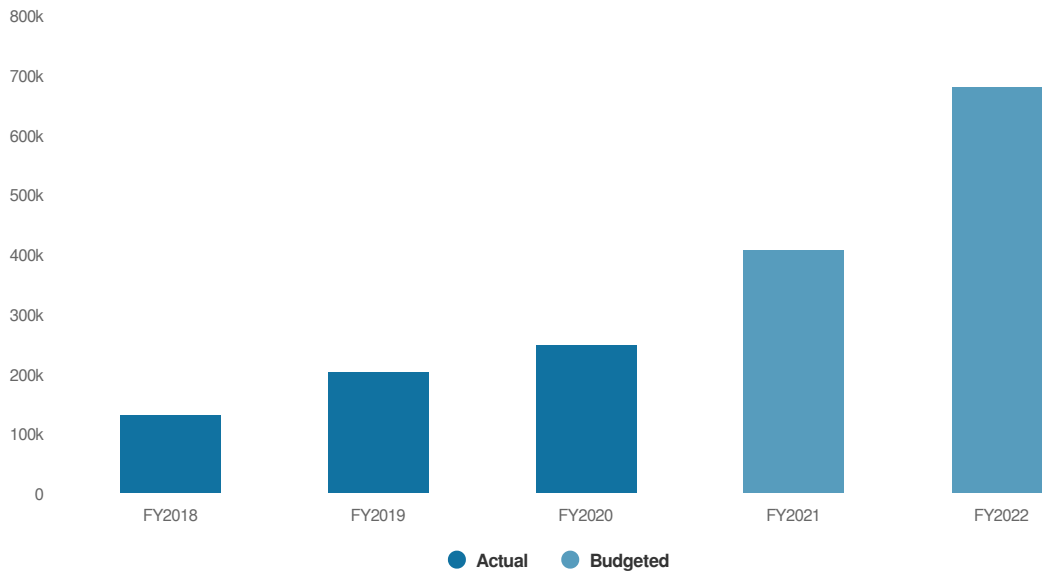


Expenditures Summary

The FY 2022 budget increased \$273,561, or 67.07 percent. The increase is due to the expenses associated with a grant received by the State of Delaware for a kitchen incubator in Sussex County. The grant began in FY 2021 and is anticipated to be received again in FY 2022 in the amount of \$150,000 annually.

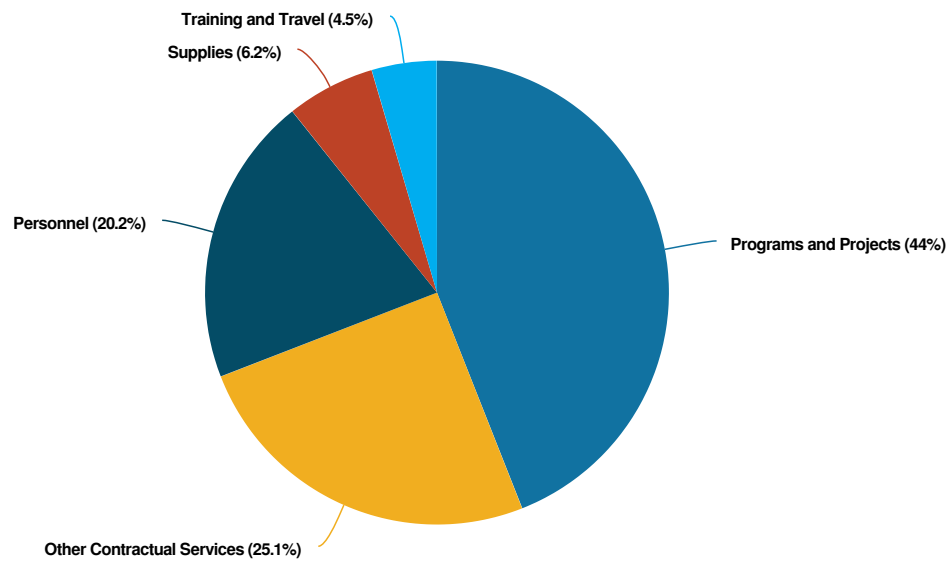
\$681,427 **\$273,561**
(67.07% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



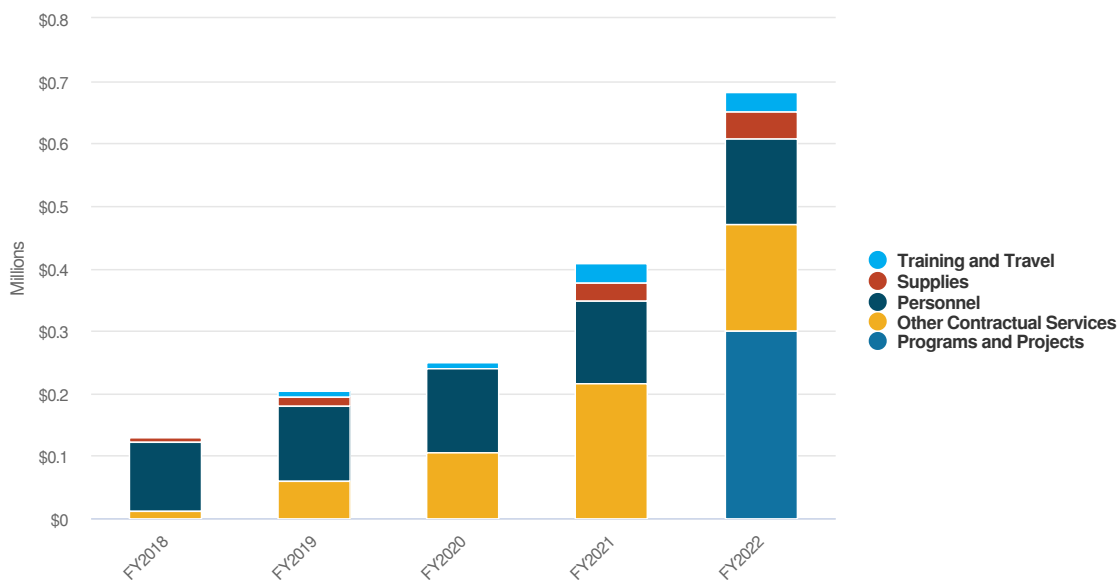
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



As demonstrated by the 5-year chart, there is a growing commitment to economic development projects in Sussex County.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
------	---------------	-----------------------	---------------	--



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$85,421.17	\$87,247.00	\$90,236.00	3.4%
Vision Plan	\$51.50	\$72.00	\$72.00	0%
Dental Plan	\$529.90	\$624.00	\$624.00	0%
FICA Tax	\$6,087.89	\$6,756.00	\$6,900.00	2.1%
Health Insurance	\$18,272.31	\$16,800.00	\$17,000.00	1.2%
Pension	\$23,917.91	\$21,832.50	\$22,560.00	3.3%
Total Personnel:	\$134,280.68	\$133,331.50	\$137,392.00	3%
Other Contractual Services				
Communications	\$1,002.07	\$960.00	\$960.00	0%
Postage & Freight		\$8,075.00	\$8,075.00	0%
Rental and Leases		\$10,000.00	\$12,000.00	20%
Insurance		\$1,295.72	\$1,500.00	15.8%
Repairs and Maintenance	\$11,808.29	\$34,672.00	\$17,500.00	-49.5%
Printing & Binding	\$526.39	\$1,000.00	\$1,000.00	0%
Advertising	\$89,504.72	\$80,000.00	\$80,000.00	0%
Other Contractual Services	\$2,110.00	\$80,000.00	\$50,000.00	-37.5%
Total Other Contractual Services:	\$104,951.47	\$216,002.72	\$171,035.00	-20.8%
Supplies				
Office / Operating Supplies	\$50.01	\$3,000.00	\$3,000.00	0%
Fuel		\$2,000.00	\$2,000.00	0%
Dues & Subscriptions	\$555.00	\$7,500.00	\$22,000.00	193.3%
Maintenance & Repairs Parts		\$328.00	\$0.00	-100%
Tools and Small Equipment		\$5,000.00	\$5,000.00	0%
Other Supplies	\$750.74	\$10,000.00	\$10,000.00	0%
Total Supplies:	\$1,355.75	\$27,828.00	\$42,000.00	50.9%
Programs and Projects				
Programs and Projects		\$0.00	\$300,000.00	N/A
Total Programs and Projects:		\$0.00	\$300,000.00	N/A
Training and Travel				
Seminars/Conferences/Training	\$2,745.00	\$15,000.00	\$15,000.00	0%
Mileage	\$1,414.48	\$704.28	\$1,000.00	42%
Travel	\$5,078.20	\$15,000.00	\$15,000.00	0%
Total Training and Travel:	\$9,237.68	\$30,704.28	\$31,000.00	1%
Total Expense Objects:	\$249,825.58	\$407,866.50	\$681,427.00	67.1%



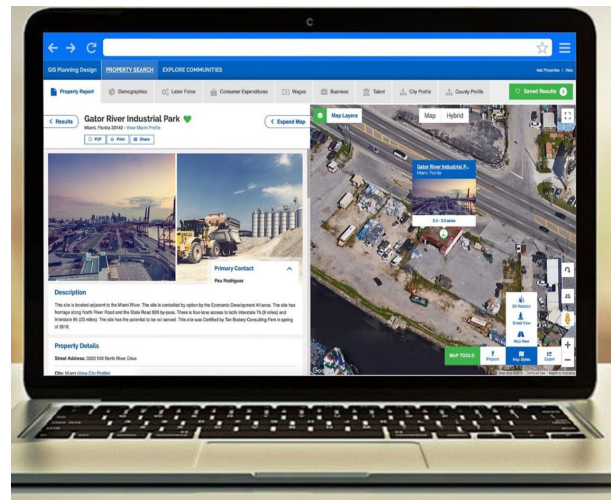
Initiative #1 - Filming 25 Sussex Towns ~ Business Communities \$11,000

Business Video - includes shooting, production and editing of 25 short videos of each Business Community in every town in Sussex County; Sussex County owning all footage. All photos and b-roll video footage will be provided to Sussex County for social media and other uses.



Initiative #2 - Zoom Prospector \$8,000

ZoomProspector is integrated with GIS Planning's national site selection search engine, which allows users to conduct free searches of communities and commercial properties that match their unique criteria.



Initiative #3 - Virtual Building - \$15,000

Virtual Building and design of the Delaware Coastal Business Park



Emergency Medical Services



Robert Murray

Director of Emergency Medical Services

Paramedics operate as a non-transporting EMS agency providing advanced life support services to the residents and visitors of Sussex County. A specially designed ALS rapid response vehicle is based at one of ten paramedic stations located throughout the county. Ambulance transportation is provided by 21 Basic Life Support transport services, or by ALS helicopter service provided by the Delaware State Police or Life Net.

Mission

To remain a nationally recognized leader in mobile health care services committed to improving quality of life

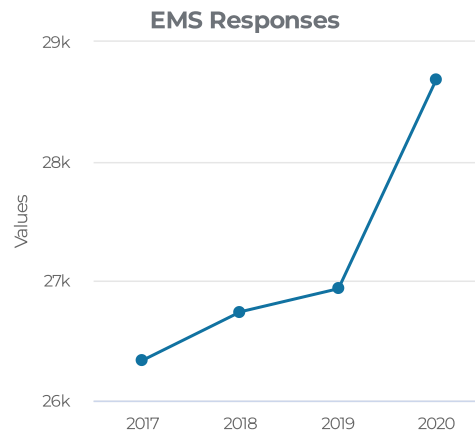
Prior Year's Successes

1. Responded 28,687 times to calls for service and achieved an 8-minute response time goal 62 percent; a 10-year look back shows 18,204 responses and an 8-minute response time goal 62 percent; over 10 years we have experienced a 57 percent increase in responses and maintained an 8 minute response time 62 percent of the time
2. Completed the first year of the Mobile Integrated Healthcare (MIH) pilot program with Beebe Healthcare - Population Health; the program was granted a one-year extension based on program success; it continues to be the only MIH program operating in the state
3. Managed the onset of SARS-CoV-2 pandemic; a true testament of our success, not a single paramedic acquired COVID-19 while performing their duties
4. Continued to drive clinical excellence by adding ventilators to each set of gear and procuring IV pumps with deployment anticipated over the summer
5. Relocated the seasonal power unit, Medic 109, to the Route 54 corridor (Americana Bayside) thus reducing the 90th fractile response time to Roxana and Selbyville districts by 44% and 31% respectfully while the unit was on-duty
6. Completed the implementation of Operative IQ - Narcotics tracking application which allows for complete, real-time, tracking of all controlled substances carried by paramedics

Goal #1 - Customer Service



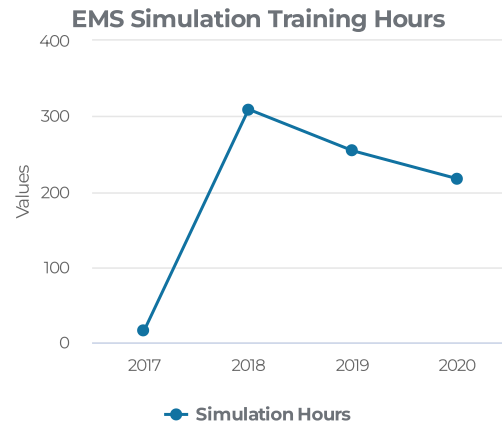
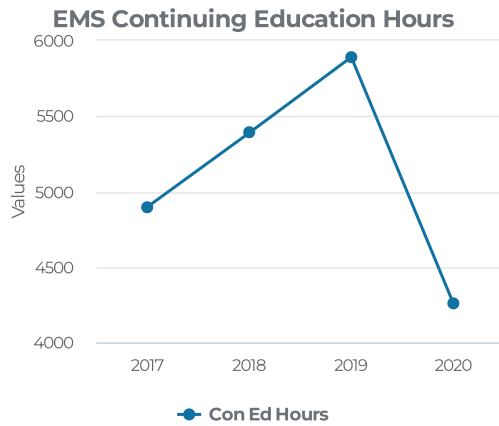
Continue to provide optimal, timely and customer-centric service during both emergency and non-emergency interactions



Goal #2 - Clinical Excellence



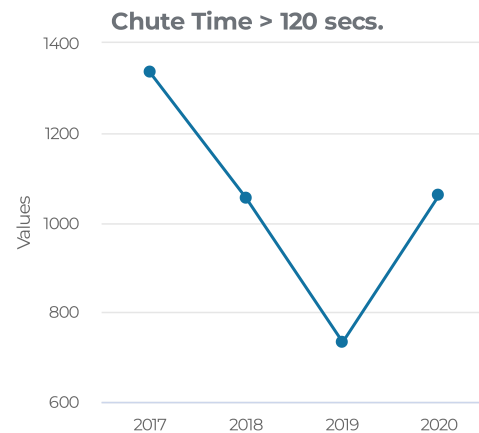
Foster a culture that drives clinical excellence through continuous quality improvement, education and training



Goal #3 - Chute Times



When compared to previous year, achieve a 10% reduction in out-of-chute times that exceed 120 seconds



Goal #4 - Fiscal Responsibility



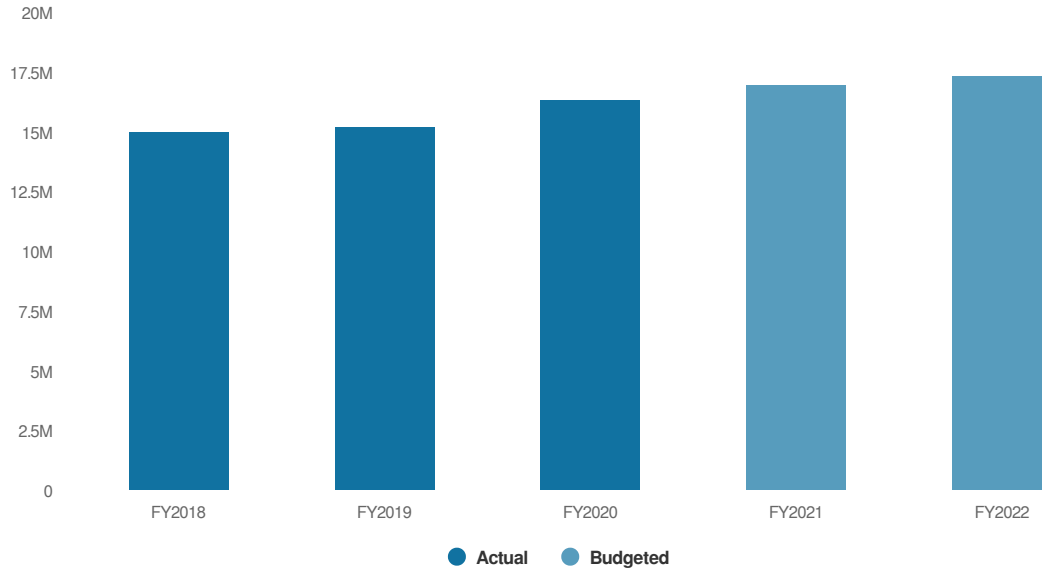
Navigate, within budget and in a fiscally responsible manner, capital projects including Medic 103 in Millsboro, and the Paramedic Training Headquarters at the Emergency Operations Complex in Georgetown

Expenditures Summary

The FY 2022 budget increased \$403,288, or 2.38 percent. The increase is in personnel costs.

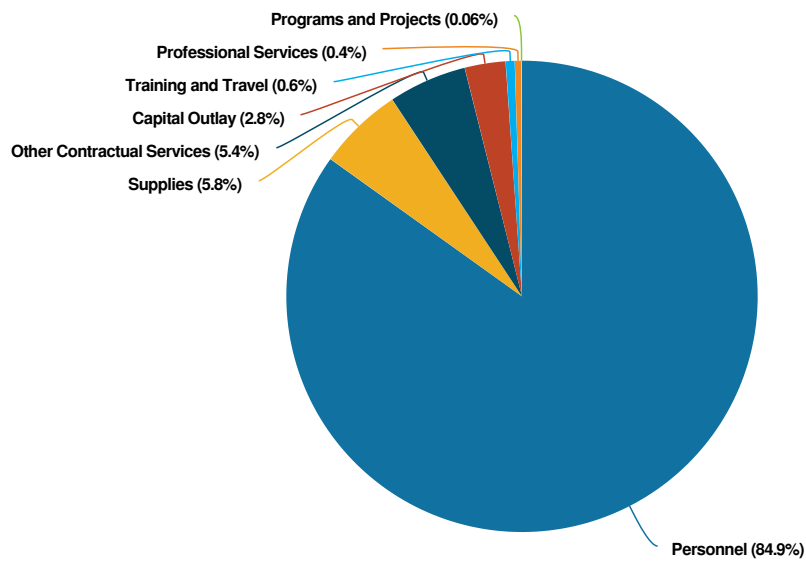
\$17,357,091 **\$403,288**
(2.38% vs. prior year)

Emergency Medical Services Proposed and Historical Budget vs. Actual



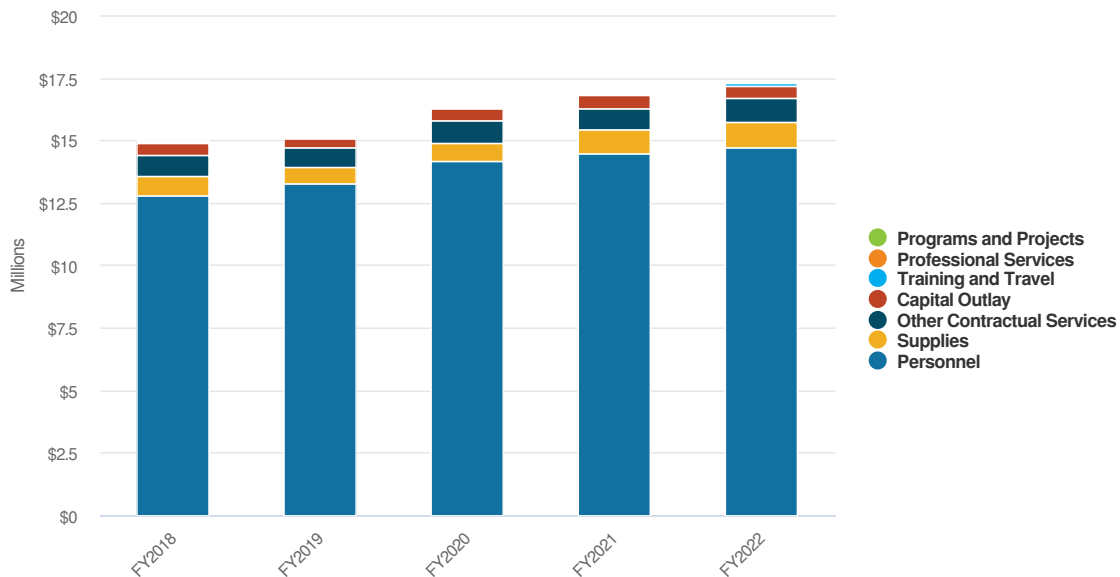
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Salaries EMS Admin - 5010	\$1,185,848.51	\$1,179,006.00	\$1,094,638.00	-7.2%
Salaries EMS Prod - 5020	\$7,809,924.30	\$8,120,270.00	\$8,521,245.00	4.9%
Vision Plan - 5111	\$5,398.79	\$8,496.00	\$8,424.00	-0.8%
Dental Plan - 5112	\$57,260.86	\$73,632.00	\$73,008.00	-0.8%
FICA Tax - 5210	\$659,777.13	\$710,596.00	\$735,600.00	3.5%
Health Insurance - 5110	\$2,030,788.04	\$1,982,400.00	\$1,989,000.00	0.3%
Worker's Compensation - 5230	\$305,373.54	\$383,590.00	\$383,590.00	0%
Pension - 5120	\$2,123,518.29	\$1,997,000.00	\$1,932,200.00	-3.2%
Total Personnel:	\$14,177,889.46	\$14,454,990.00	\$14,737,705.00	2%
Professional Services				
Legal - 5315	\$11,360.00	\$10,000.00	\$10,000.00	0%
Other Prof Serv - Well - 5270	\$35,048.32	\$61,600.00	\$57,120.00	-7.3%
Other Professional Serv - 5310	\$26.20	\$3,000.00	\$3,000.00	0%
Other Prof Serv - Comp - 54444		\$9,700.00	\$2,200.00	-77.3%
Total Professional Services:	\$46,434.52	\$84,300.00	\$72,320.00	-14.2%
Other Contractual Services				
Telephone - 5810	\$67,203.54	\$61,724.00	\$57,444.00	-6.9%
Telephone - Mobile - 5840	\$27,306.49	\$26,400.00	\$36,600.00	38.6%
Postage - 5910	\$105.24	\$400.00	\$400.00	0%
Utilities - Electric - 5710	\$44,402.66	\$44,000.00	\$46,364.00	5.4%
Utilities - Fuel - 5715	\$9,225.48	\$15,000.00	\$14,740.00	-1.7%
Building Rentals - 7310	\$52,270.17	\$53,280.00	\$46,284.00	-13.1%
Insurance - 6210	\$124,113.56	\$158,340.00	\$158,340.00	0%
Office Equipment Maint - 5440	\$3,294.59	\$3,310.00	\$3,310.00	0%
Computer Equip Maint - 5442	\$117,532.82	\$196,538.00	\$256,482.00	30.5%
Paramedic Equip. Maint. - 5540	\$70,782.29	\$87,500.00	\$87,500.00	0%
Vehicle Maintenance - 5660	\$225,440.85	\$58,250.00	\$62,650.00	7.6%
Facilities Maintenance - 5721	\$54,043.29	\$61,000.00	\$59,000.00	-3.3%
Communications Maint - 6030	\$74,239.43	\$80,250.00	\$80,250.00	0%
Maint - Collection & Other	\$7,001.00	\$7,900.00	\$8,000.00	1.3%
Printing & Binding - 6110	\$895.24	\$1,000.00	\$1,000.00	0%
Advertising - 6130		\$5,000.00	\$5,000.00	0%
Contrl Services-Utilities-5712	\$4,088.68	\$4,925.00	\$4,200.00	-14.7%
Communications Contrl-6020		\$300.00	\$1,500.00	400%
Total Other Contractual Services:	\$881,945.33	\$865,117.00	\$929,064.00	7.4%
Supplies				
Office Supplies - 5410	\$3,305.13	\$6,500.00	\$6,500.00	0%
Offices Supplies-Copying-5415	\$1,241.92	\$1,500.00	\$1,500.00	0%
Fuel - Vehicles - 5640	\$77,246.08	\$87,158.00	\$104,658.00	20.1%
Janitorial Supplies - 5730	\$9,088.91	\$8,250.00	\$8,250.00	0%
Dues & Subscriptions - 6140	\$1,342.00	\$2,000.00	\$2,000.00	0%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Uniforms - 5240	\$51,164.49	\$79,380.00	\$79,698.00	0.4%
Computer - Parts - 5441	\$4,023.45	\$5,000.00	\$7,000.00	40%
EMS Equipment - Parts -5521	\$28,151.08	\$26,612.00	\$21,516.00	-19.1%
Vehicle - Tires - 5650	\$5,415.20	\$8,000.00	\$8,000.00	0%
Vehicle - Parts - 5665	\$44,575.65	\$36,416.00	\$39,041.00	7.2%
Facilities - Parts - 5722	\$24,418.85	\$28,100.00	\$20,600.00	-26.7%
Communications - Parts - 6035	\$913.30	\$4,020.00	\$4,020.00	0%
Parts - Collection & Other	\$193.45	\$1,000.00	\$1,000.00	0%
Sm. Computer Equipment - 5422	\$89,639.88	\$127,515.00	\$86,535.00	-32.1%
Office Equipment - 5423	\$2,332.36	\$2,500.00	\$2,500.00	0%
Paramedic Equipment - 5522	\$19,743.19	\$151,520.00	\$27,153.00	-82.1%
Tools & Sm Equipment - 5670	\$3,838.70	\$5,000.00	\$5,000.00	0%
Facilities Sm Equipment -5723	\$23,116.15	\$25,100.00	\$17,600.00	-29.9%
Communication Sm Equip-6013	\$56,431.89	\$66,575.00	\$71,575.00	7.5%
Training Sm Equipment - 7513	\$1,258.50	\$4,300.00	\$12,800.00	197.7%
Paramedic Supplies - 5510	\$278,354.02	\$296,558.00	\$482,141.00	62.6%
Supplies - Training 7514	\$372.02	\$1,150.00	\$2,150.00	87%
Total Supplies:	\$726,166.22	\$974,154.00	\$1,011,237.00	3.8%
Programs and Projects				
Programs and Projects - 6120	\$1,067.44	\$9,230.00	\$9,700.00	5.1%
Miscellaneous - 6310	\$410.91	\$750.00	\$750.00	0%
Total Programs and Projects:	\$1,478.35	\$9,980.00	\$10,450.00	4.7%
Training and Travel				
Seminars and Conf. -5250	\$4,008.00	\$13,600.50	\$19,050.00	40.1%
Tuition & Training - 5255	\$21,138.16	\$24,000.00	\$22,400.00	-6.7%
Inhouse Training - 7510	\$11,805.18	\$16,595.00	\$12,595.00	-24.1%
Travel - 6410	\$6,617.43	\$5,896.50	\$20,990.00	256%
Travel - 6420	\$17,446.87	\$10,630.00	\$32,780.00	208.4%
Travel - DEMA/FEMA	\$8,706.74	\$0.00	\$0.00	0%
Total Training and Travel:	\$69,722.38	\$70,722.00	\$107,815.00	52.4%
Capital Outlay				
M & E - Office - 5420		\$11,500.00	\$0.00	-100%
M & E - Computer - 5421	\$69,202.84	\$12,540.00	\$0.00	-100%
M & E - Paramedic - 5520	\$47,292.50	\$15,000.00	\$35,000.00	133.3%
M & E - Comm - 6010		\$8,500.00	\$30,000.00	252.9%
M & E - Training - 7515		\$0.00	\$93,000.00	N/A
Transportation Equip - 5610	\$345,780.87	\$447,000.00	\$330,500.00	-26.1%
Total Capital Outlay:	\$462,276.21	\$494,540.00	\$488,500.00	-1.2%
Total Expense Objects:	\$16,365,912.47	\$16,953,803.00	\$17,357,091.00	2.4%

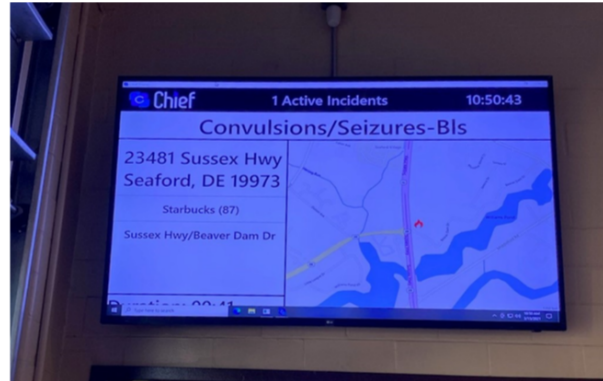


Initiative #1 - Station Pre-Alert

FY 2022 Budget \$30,000 (2 stations)

Our response does not start until wheels are in motion. Utilizing a station pre-alert system, paramedics will be notified of an incident as soon as their unit is assigned. Incident location and information will be displayed on monitors in the station and garage. This sharing of information will occur prior to pager activation and prior to voice activation by dispatch. The new paramedic station in Seaford was used as a model to determine what would be needed moving forward. As new stations are built it is planned to include this initiative when projecting construction costs.

Impacts FY 2022 Department goals #1 and #3.

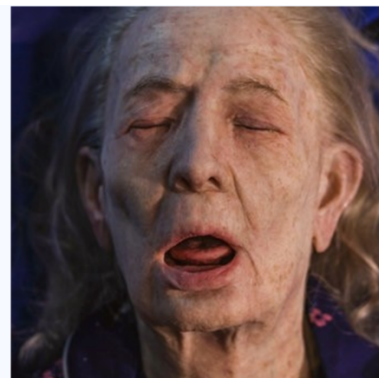


Initiative #2 - Pediatric & Geriatric Simulation Manikins

FY 2022 Budget - \$93,000

In an effort to enhance training for our paramedics and increase their confidence level in treating both pediatric and geriatric patients, four high-fidelity realistic simulation manikins will be purchased. Three pediatric manikins (baby, toddler, water rescue toddler) and one geriatric manikin would replace several ten-year old manikins. These manikins would be used in team-based simulation throughout the county with BLS services, first responders, and local hospitals.

Impacts - FY 2022 Department Goals #1 and #2



Initiative #3 - Capital Building Projects

FY 2022 Budget - Medic 103 and Training Headquarters

In a continued effort to move from leased paramedic stations to county-owned stations, construction of Paramedic Station 103 in the Millsboro area will begin. Property had been purchased in a previous fiscal year in preparation for the construction. The Millsboro area is a rapidly expanding community and the shift of Medic 103 slightly north will have a positive impact on response times to that area. In addition, being removed from the current business park and having immediate access to southbound US113 will positively impact response times to districts south.

As plans in FY 2021 become finalized, construction on the paramedic training and administrative facility can begin in FY 2021.

Impacts FY 2022 Department Goals #1, #2 and #4

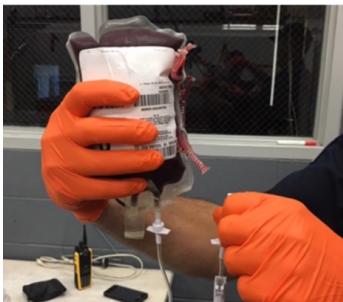


Initiative #4 - Whole Blood Administration

FY 2022 Budget - \$20,000

Through a partnership with Beebe Healthcare, Blood Bank of Delmarva and Delaware State Police - Aviation Division, develop a protocol to administer whole blood to unstable bleeding patients. This protocol would potentially allow more trauma patients to be flown directly to our Level 1 Trauma Center, Christiana Care. It is proposed that equipment and whole blood would be carried on District Supervisor vehicles and Delaware State Police Aviation.

Impacts FY 2022 Department Goals #1 and #2



Initiative #5 - Medical Skid Unit - Utility Terrain Vehicle

FY 2022 Budget - \$6,000

SCEMS was awarded an \$18,000 grant through DEMA to purchase a new Utility Terrain Vehicle (UTV). The committee is currently assessing different models to make their recommendation for purchase. The amount awarded in the grant will not cover the skid unit to carry medical supplies and the stretcher / patient.



Emergency Preparedness



Joseph L. Thomas
Director of Emergency Operations

Emergency Preparedness is a department made of multiple divisions that respond to natural disasters and technical disasters, such as chemical spills and hazardous materials incidents. They provide 9-1-1 service and dispatch fire companies, ambulance stations, county paramedics, and the state police medevac helicopter.

Mission

To provide the citizens and visitors of Sussex County with quality and timely public safety, which includes 9-1-1 fire and EMS dispatching, as well as emergency management to prevent, prepare, respond and recover from natural or man-made disasters

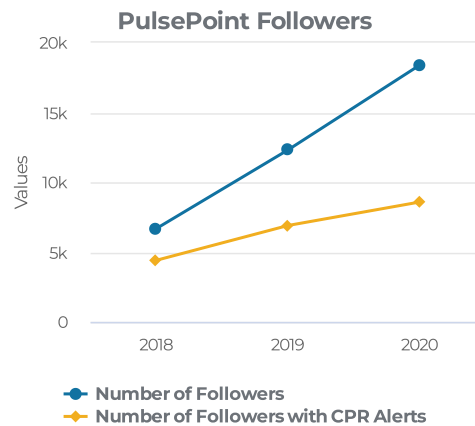
Prior Year's Successes

1. Instituted a call-taking model in the 9-1-1 Center where Sussex County dispatchers will answer and process all 9-1-1 calls received; with this model, it is predicted Sussex County dispatchers will process 130,000 9-1-1 calls for service, and dispatch 40,000 fire and EMS incidents annually
2. Increased staffing in the 9-1-1 Center 25% by hiring 8 additional dispatchers which increased the overall number from 24 to 32 dispatchers
3. Implemented Motorola dispatch consoles which provide seamless integration with the County fire paging systems

Goal #1 - Promote Emergency Preparedness



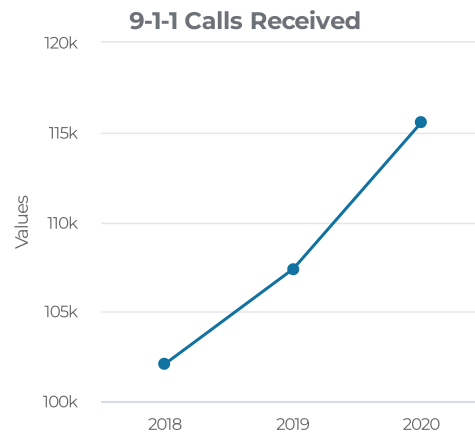
Promote outreach activities that educate the public on services and support provided by the Emergency Preparedness Department that include increasing the number of followers to PulsePoint that enable CPR Alerts




Goal #2 - Highly Skilled Workforce

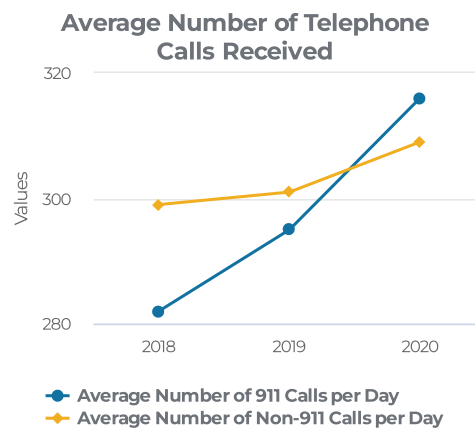


Maintain a highly skilled workforce to successfully answer the increased number of 911 Calls into the dispatch center




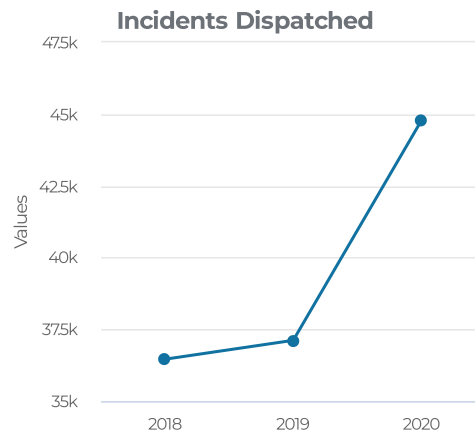
Goal #3 - Call Taking

 Maintain a highly skilled workforce to successfully answer the increased number of emergency and non-emergency Calls into the dispatch center.



Goal #4 - Customer Service

 Advance efforts to provide and sustain first-class, comprehensive emergency communications services

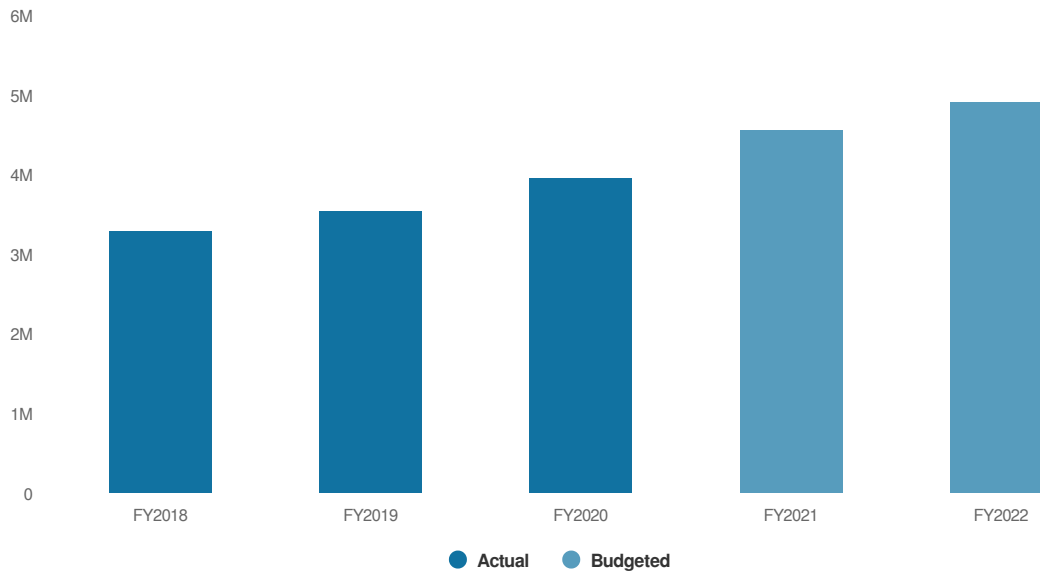


Expenditures Summary

The FY 2022 budget increased \$372,770, or 8.17 percent. The increase is due to the following: adding four additional staff to help with the call volume at the dispatch center, \$84,000 to have the carpeting replaced in the dispatch center and \$60,000 for CAD-to-CAD interoperability software.

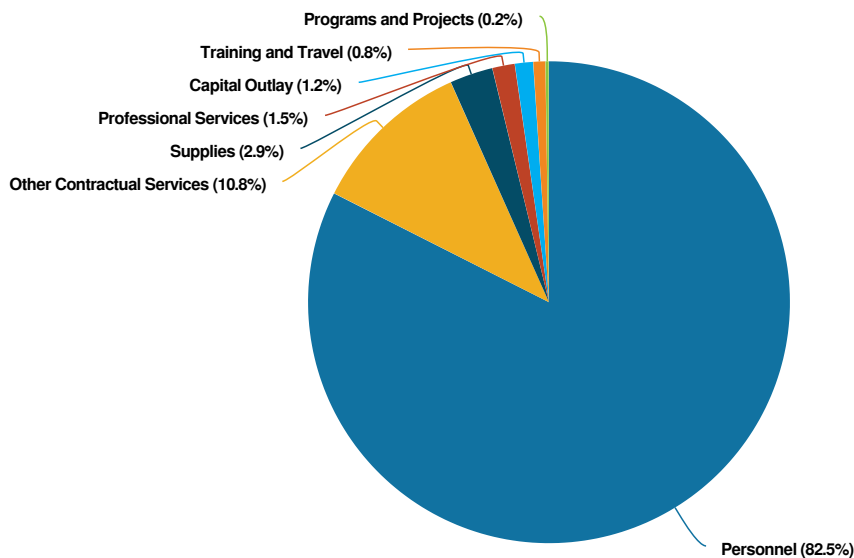
\$4,933,790 **\$372,770**
 (8.17% vs. prior year)

Emergency Preparedness Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

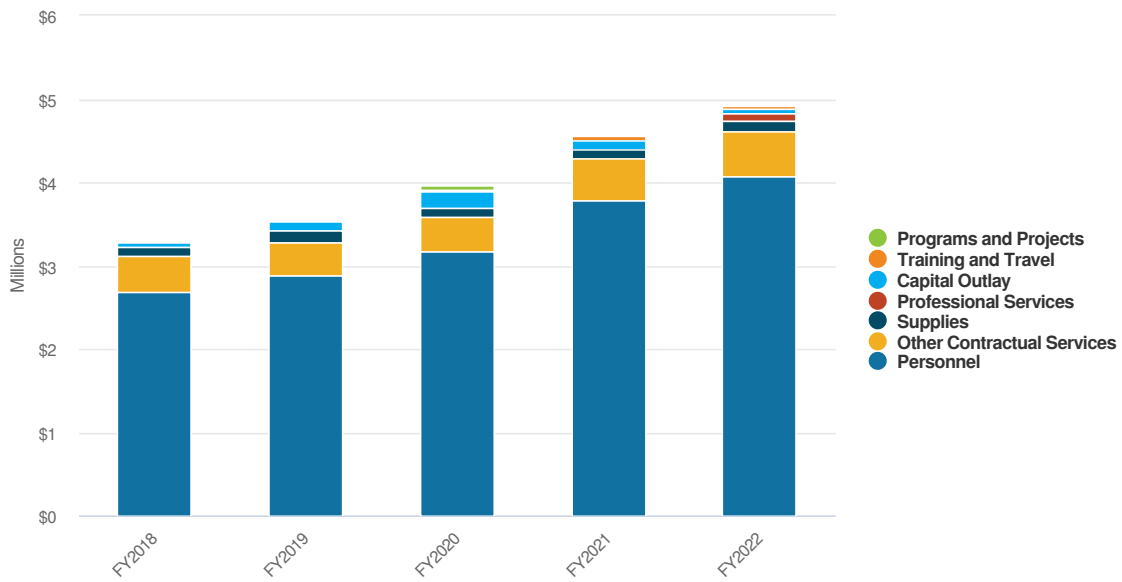
Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.



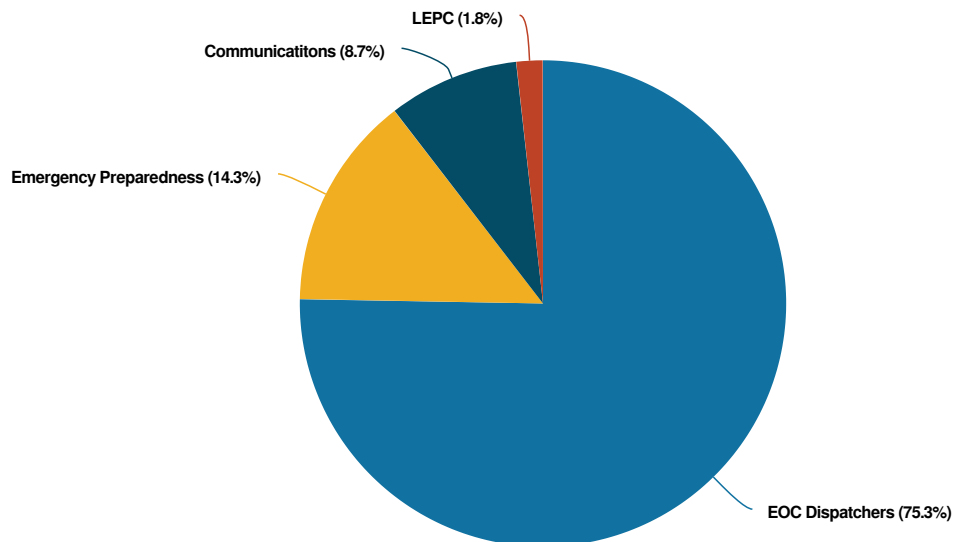
Budgeted and Historical Expenditures by Expense Type



As call volumes have increased, the number of dispatcher has also increased.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures				
Public Safety				
Emergency Preparedness				
Non Location				
Salaries	\$184,936.39	\$178,440.00	\$191,924.00	7.6%
Vision Plan	\$103.00	\$144.00	\$144.00	0%
Dental Plan	\$1,059.78	\$1,248.00	\$1,248.00	0%
FICA Tax	\$13,697.05	\$13,636.00	\$14,680.00	7.7%
Health Insurance	\$36,310.44	\$33,600.00	\$34,000.00	1.2%
Pension	\$48,329.59	\$44,610.00	\$34,650.00	-22.3%
Other Professional Ser - FEMA		\$0.00	\$75,000.00	N/A
Communications	\$16,432.87	\$17,190.00	\$17,190.00	0%
Postage & Freight	\$2.00	\$75.00	\$75.00	0%
Utilities	\$70,923.74	\$69,000.00	\$69,000.00	0%
Utilities - Fuel - 5715	\$878.43	\$3,000.00	\$3,000.00	0%
Rental and Leases	\$1,428.00	\$1,500.00	\$1,500.00	0%
Insurance	\$6,733.32	\$7,050.00	\$10,400.00	47.5%
Repairs and Maintenance	\$103,836.80	\$178,700.00	\$222,700.00	24.6%
Office / Operating Supplies	\$2,240.27	\$2,500.00	\$2,500.00	0%
Fuel	\$3,056.13	\$3,000.00	\$3,000.00	0%
Dues & Subscriptions	\$409.95	\$400.00	\$400.00	0%
Uniforms		\$680.00	\$480.00	-29.4%
Maintenance & Repairs Parts	\$10,788.26	\$11,500.00	\$11,500.00	0%
Tools and Small Equipment	\$7,118.42	\$14,300.00	\$0.00	-100%
Sm. Computer Equipment - 5422	\$860.00	\$0.00	\$0.00	0%
Programs and Projects	\$50,143.55	\$5,000.00	\$5,000.00	0%
Seminars/Conferences/Training		\$1,000.00	\$1,000.00	0%
Travel	\$63.27	\$4,000.00	\$4,000.00	0%
M & E - Computer - 5421	\$34,947.00	\$30,500.00	\$0.00	-100%
Total Non Location:	\$594,298.26	\$621,073.00	\$703,391.00	13.3%
Total Emergency Preparedness:	\$594,298.26	\$621,073.00	\$703,391.00	13.3%
EOC Dispatchers				
Non Location				
Salaries	\$1,519,279.53	\$1,935,763.00	\$2,093,185.00	8.1%
Vision Plan	\$1,293.32	\$2,520.00	\$2,808.00	11.4%
Dental Plan	\$13,728.56	\$21,840.00	\$24,336.00	11.4%
FICA Tax	\$110,511.23	\$148,086.00	\$160,130.00	8.1%
Health Insurance	\$508,722.58	\$588,000.00	\$663,000.00	12.8%
Pension	\$346,904.23	\$433,475.00	\$460,000.00	6.1%
Communications	\$34,315.81	\$33,840.00	\$33,840.00	0%
Postage & Freight		\$200.00	\$0.00	-100%
Insurance		\$1,400.00	\$0.00	-100%



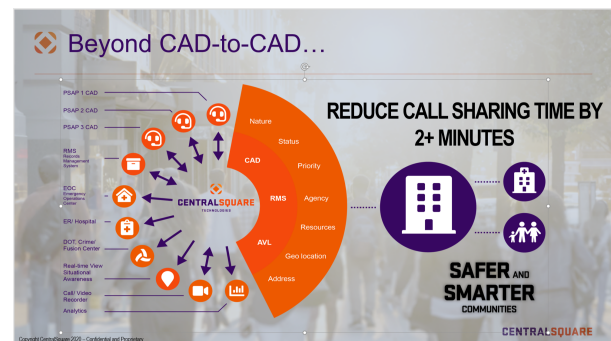
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Repairs and Maintenance	\$119,912.35	\$107,700.00	\$122,200.00	13.5%
Advertising	\$33,718.53	\$30,000.00	\$37,600.00	25.3%
Office / Operating Supplies	\$1,565.58	\$2,500.00	\$2,500.00	0%
Fuel		\$300.00	\$300.00	0%
Dues & Subscriptions	\$2,372.00	\$2,365.00	\$2,175.00	-8%
Uniforms	\$2,398.00	\$5,950.00	\$4,680.00	-21.3%
Maintenance & Repairs Parts	\$737.00	\$1,600.00	\$1,000.00	-37.5%
Tools and Small Equipment	\$15,229.59	\$7,600.00	\$5,600.00	-26.3%
Programs and Projects	\$6,345.30	\$6,000.00	\$6,000.00	0%
Seminars/Conferences/Training	\$17,000.77	\$28,950.00	\$25,980.00	-10.3%
Mileage	\$545.28	\$1,000.00	\$1,000.00	0%
Travel	\$2,255.86	\$8,500.00	\$8,500.00	0%
Machinery and Equipment	\$129,875.00	\$0.00	\$0.00	0%
M & E - Computer - 5421	\$17,100.00	\$23,600.00	\$60,000.00	154.2%
Total Non Location:	\$2,883,810.52	\$3,391,189.00	\$3,714,834.00	9.5%
Total EOC Dispatchers:	\$2,883,810.52	\$3,391,189.00	\$3,714,834.00	9.5%
Communicatitons				
Non Location				
Salaries	\$182,524.08	\$187,900.00	\$192,660.00	2.5%
Vision Plan	\$103.00	\$216.00	\$216.00	0%
Dental Plan	\$1,589.70	\$1,872.00	\$1,872.00	0%
FICA Tax	\$13,536.15	\$14,368.00	\$14,740.00	2.6%
Health Insurance	\$54,414.20	\$50,400.00	\$51,000.00	1.2%
Pension	\$52,087.84	\$46,974.75	\$44,740.00	-4.8%
Communications	\$1,372.54	\$1,740.00	\$1,620.00	-6.9%
Postage & Freight		\$100.00	\$100.00	0%
Insurance	\$3,665.72	\$4,810.00	\$4,810.00	0%
Repairs and Maintenance	\$18,690.59	\$44,709.25	\$9,700.00	-78.3%
Advertising		\$500.00	\$0.00	-100%
Office / Operating Supplies	\$235.59	\$1,000.00	\$1,000.00	0%
Fuel	\$2,609.02	\$5,500.00	\$4,500.00	-18.2%
Uniforms	\$348.00	\$700.00	\$500.00	-28.6%
Maintenance & Repairs Parts	\$16,623.07	\$24,092.00	\$28,242.00	17.2%
Tools and Small Equipment	\$36,613.18	\$25,032.00	\$73,048.00	191.8%
Machinery and Equipment	\$15,710.00	\$0.00	\$0.00	0%
Transportation Equip		\$54,390.75	\$0.00	-100%
Total Non Location:	\$400,122.68	\$464,304.75	\$428,748.00	-7.7%
Total Communicatitons:	\$400,122.68	\$464,304.75	\$428,748.00	-7.7%
LEPC				
Non Location				
Salaries	\$47,588.34	\$48,308.00	\$49,936.00	3.4%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Vision Plan	\$51.50	\$72.00	\$72.00	0%
Dental Plan	\$529.90	\$624.00	\$624.00	0%
FICA Tax	\$3,430.84	\$3,692.00	\$3,820.00	3.5%
Health Insurance	\$18,089.47	\$16,800.00	\$17,000.00	1.2%
Pension	\$13,318.36	\$12,077.00	\$12,485.00	3.4%
Communications	\$1,068.28	\$1,380.00	\$1,380.00	0%
Repairs and Maintenance	\$82.94	\$0.00	\$0.00	0%
Office / Operating Supplies		\$500.00	\$500.00	0%
Fuel	\$348.59	\$650.00	\$650.00	0%
Maintenance & Repairs Parts	\$273.09	\$350.00	\$350.00	0%
Total Non Location:	\$84,781.31	\$84,453.00	\$86,817.00	2.8%
Total LEPC:	\$84,781.31	\$84,453.00	\$86,817.00	2.8%
Total Public Safety:	\$3,963,012.77	\$4,561,019.75	\$4,933,790.00	8.2%
Total Expenditures:	\$3,963,012.77	\$4,561,019.75	\$4,933,790.00	8.2%

Initiative #1 - CAD-to-CAD - \$60,000

Neighboring public safety agencies share borders, but many do not share real-time incident information or first responder details across borders. CAD-to-CAD is an interoperable, cross-jurisdictional tool that connects public safety agencies. It would allow us to connect with Wicomico, Worcester, and Ocean City, Maryland in addition to a more advanced connection with DSP and Kent County. The result is a cohesive sharing of incident data as it happens, potentially saving more lives and property.



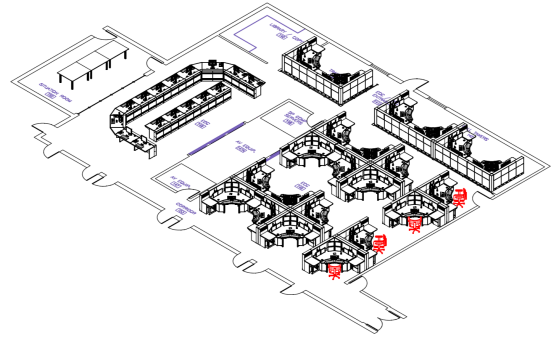
Initiative #2 - Siren Controller - \$47,455

In 1999, Sussex County switched over to a UHF paging system to replace the older and failing low band system. Siren controllers were installed at the fire stations which allow the Dispatch Center to activate the fire siren. The controllers have been a dependable piece of equipment with minimal breakdown and replacement since 1999, however they are becoming more undependable. Replacement of the existing controllers with the new Federal signal digital controller will provide the latest technology available.



Initiative #3 - Carpet - \$84,000

The EOC opened its doors in April 2008 and the carpet in the 9-1-1 Center has had 24 hour foot traffic since that time. The replacement carpeting chosen is a Level 3 Staticsmart carpeting to prevent static discharge. The price includes all labor to carefully lift all consoles about an 1" where needed to install new carpeting, removal and disposal of old carpeting and grounding of the new carpet.



Engineering



Hans Medlarz
County Engineer

The Engineering Department is responsible for all engineering design, right-of-way acquisition, permitting, and construction of County owned utilities as well as facilities in the unincorporated areas of Sussex County; this includes wastewater treatment and disposal plants, water systems, Delaware Coastal Airport, libraries, EMS stations, closed County-owned legacy landfills, lighting districts, and suburban community improvements. The divisions represented financially in this section are General Fund-supported Engineering Administration, Design Review and Solid Waste.

The Engineering Department also includes Utility Planning and Utility Engineering which is supported by the Enterprise Funds. Although their expenses fall in the Environmental Services section of this budget book, their mission and objectives fall under this larger Engineering Department section.

Mission

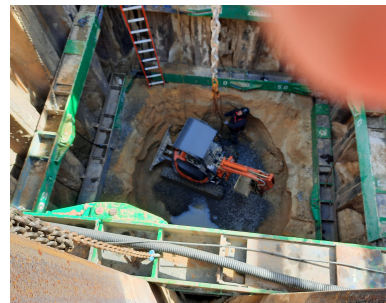
To provide professional and cost-effective engineering services within project budgets while protecting the public health, safety and welfare of the residents of Sussex County

Prior Year's Successes

1. Completed the Robinsonville Road multi-developer & County infrastructure project
2. Organized the public hearing and successful referendum establishing the Blackwater Village Area
3. Completed the implementation of the GIS-based work order system for Miss Utility locates and lateral inspection
4. Completed 13 sewer district boundary expansions, including the existing 72-lot Briarwood Estates Subdivision and existing 47-lot Countryside Hamlet Mobile Home Park
5. Approved 57 utility plans as well as preliminary engineering reports and environmental assessments for 5 regional projects
6. Applied to the Public Service Commission to provide for water service to Winding Creek Village Water District boundary
7. Brought 129 sewer & road projects to substantial completion
8. Gathered 709 satellite-based GPS data collection points locating existing County assets to within 4 inches of accuracy
9. Established a steering committee to review and update all County Standard Details and published the first official set of Sussex County Standard Details on the County's website
10. Partnered with DelDOT to review numerous capital roadway project design submissions and provide detailed utility conflict assessment for projects that involve County water or sewer infrastructure

Success - Deep Wet Well Replacement

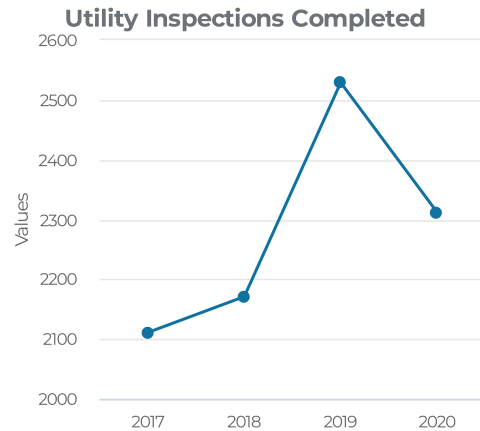
Replacement of a 30 foot deep wet well excavation in a confined site at the Dewey Beach Water Tower



Goal #1 - Utility Inspections

Utility Inspections

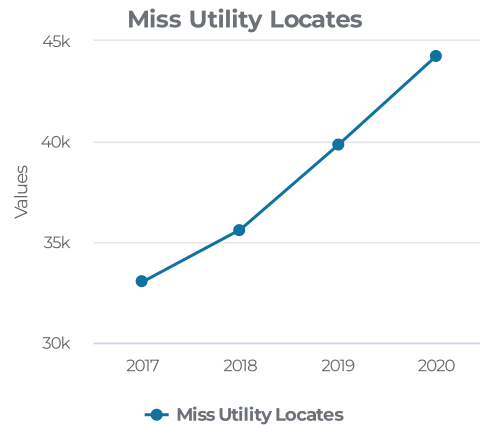
Complete all Utility Inspections within the scheduled time slot requested by the developer or plumber - inspections are scheduled in 15 minute intervals per inspector



Goal #2 - Miss Utility Locates

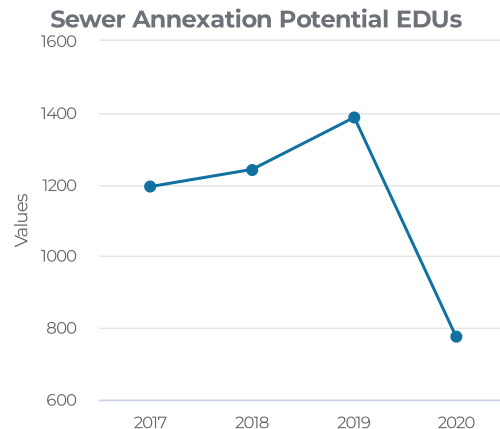
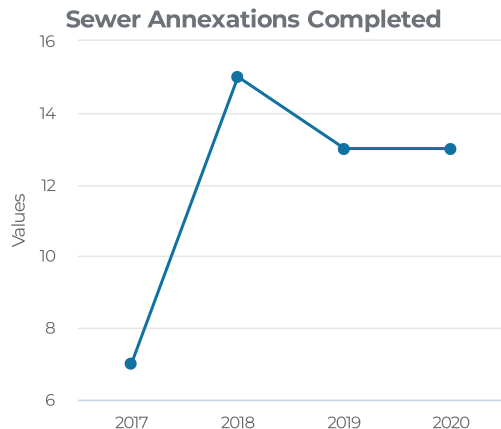
Miss Utility Locates

Complete all standard Miss Utility locates within the 72 hour allotted time frame and all emergency locates within the 2 hour allotment



Goal #3 - Annexations

Complete all requested annexations within 60-90 days once all administrative procedures have been completed, unless designated as a single family home with an immediate need, then completed as a mass annexation

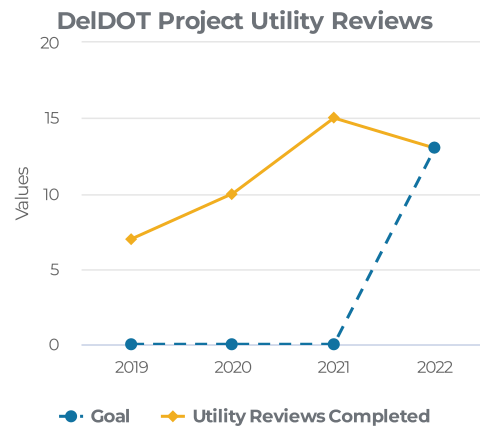


Goal #4 - DelDOT Capital Project Utility Reviews



DeIDOT Capital Project Utility Reviews

Complete all Capital Project Utility Reviews within 2 weeks of the allotted 30 days timeframe from the date we receive notice of the submission

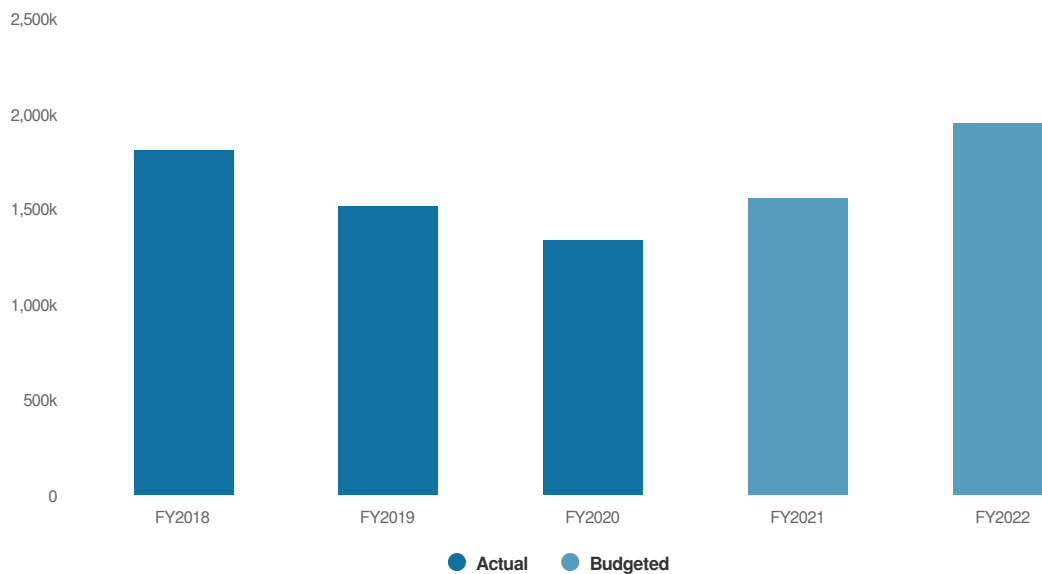


Expenditures Summary

The FY 2022 budget increased \$392,395, or 25.2 percent. The increase is due to the reorganization of the Engineering Department. Public Works and Engineering Administration have been combined into this Department. There is no longer a separate Public Works Division as many employees are performing both a roads and sewer function. There are five more positions represented in this budget than in FY 2021. Due to the dual work, some of this Department's expenses get allocated to the Sewer Fund.

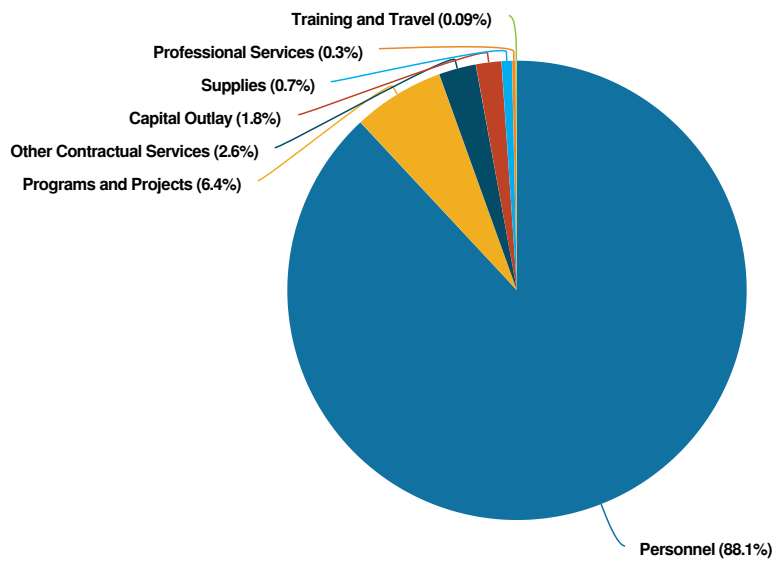
\$1,949,560 **\$392,395**
(25.2% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual



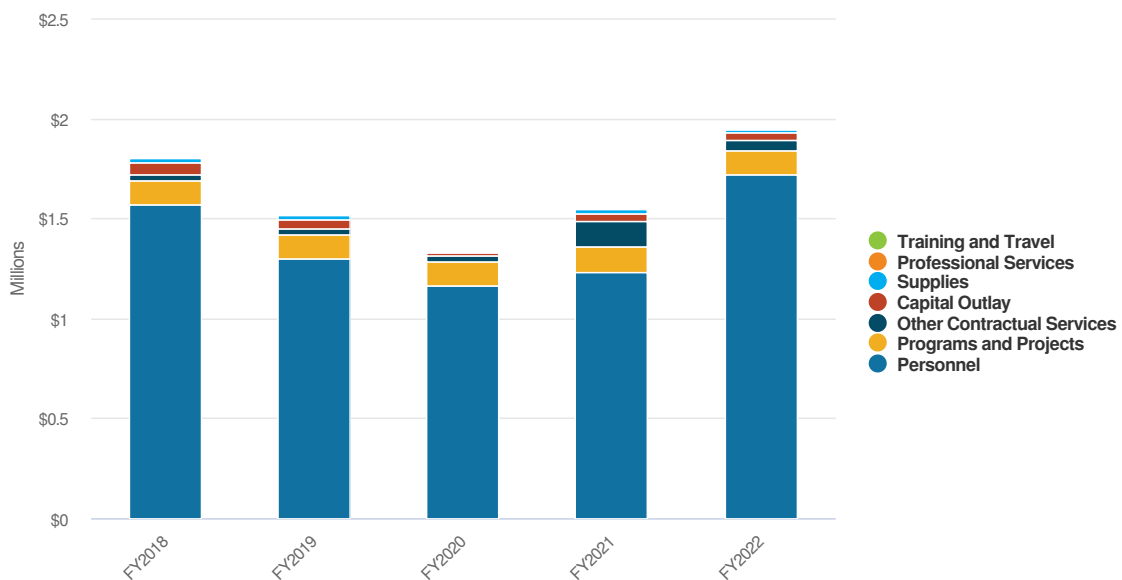
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



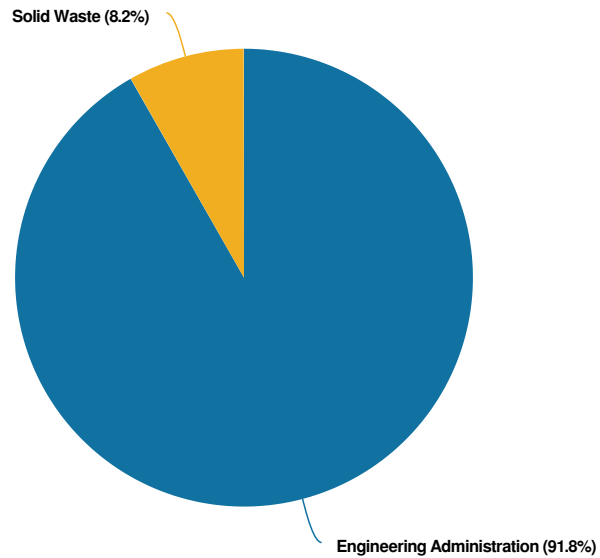
Personnel costs have fluctuated the last 5 years. This fluctuation is due to the allocation of work between the General Fund and Sewer Fund within the Engineering Department.



Expenditures by Function

FY 2022 Engineering budget includes both Public Works and Engineering Administration, which in prior years were separate divisions. Team members were combined to work on all types of projects to maximum staff members' time.

Budgeted Expenditures by Function



Initiative #1 - Truck Mounted Mainline/Lateral Inspection Camera - \$350,000

New high cube box van to house the equipment and camera



Initiative #2 - Pipe & Cable Locator - \$10,250

Pipe & Cable Locator



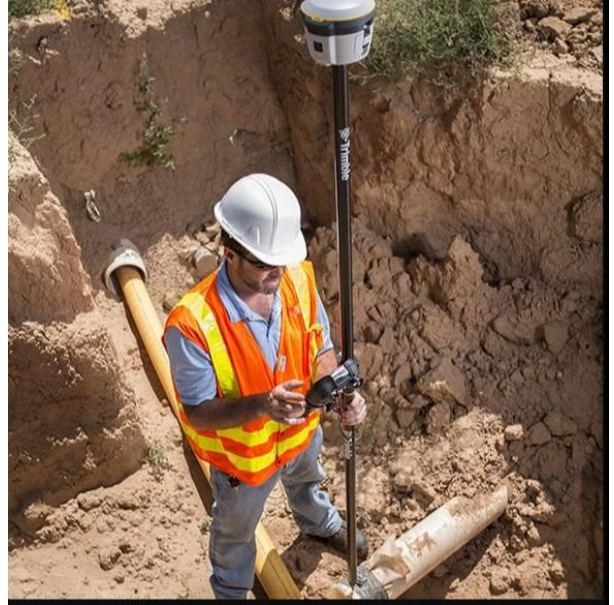
Initiative #3 - 4x4 Pickup Trucks - \$88,500

(3) 4x4 Pickups - replace (3) of (27) vehicles at \$29,500.00 equipped with safety lights, etc.



Initiative #4 - Data Collector - \$14,500

(2) Pole Mounted Data Collector



Environmental Services - Sewer



Brad Hawkes

Director of Environmental Services

The Environmental Services Division of Engineering is responsible for maintaining and operating both the sewer and water systems of Sussex County. The sewer system includes four wastewater treatment plants and over 500 pump stations.


Mission

To operate and maintain the County's water and wastewater facilities in an economical and efficient manner; it is the County's obligation to protect the natural resources of the County by consistently maintaining a high-quality effluent

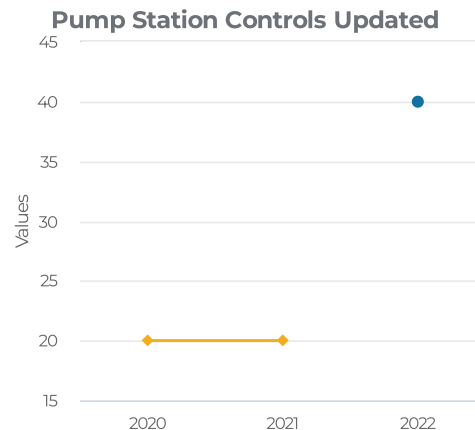
Prior Year's Successes

1. Upgraded 6 pump stations and decommissioned one; upgraded and took over existing sewer system of Oak Crest subdivision; completed an interconnect with Artesian at Inland Bays to allow for additional waste disposal; repaired 5 manholes in the Inland Bay district; began a new headworks manifold piping system for the upgraded plant at South Coastal
2. Constructed the new biosolids facility
3. Upgraded the Inland Bay irrigation rigs for use/monitoring of the SCADA system to allow for remote monitoring and spraying
4. Bid and purchased a new portable sludge press for use with the SCRWF upgrade and future use with each of the other wastewater plants


Goal #1 - PLC Systems

 Purchase and upgrade 40 pump station PLC systems which are no longer supported by the manufacturer and are critical to our system operation

Note: This goal began in FY 2020




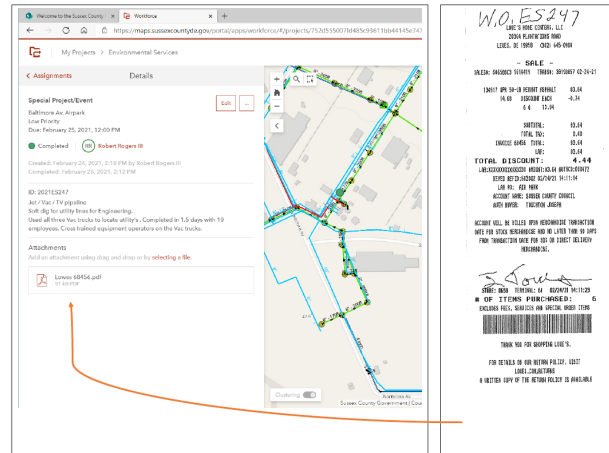
Goal #2 - Pump Station Rebuilds

 Rebuild 10 pump stations with safety improvements for accessing pumps and valves, upgrade valve, pumps and wiring to like new conditions, and improve the safety and functionality of aged equipment



Goal #3 - Work Order System

 Continue the implementation of the asset management and work order tracking system to improve efficiency

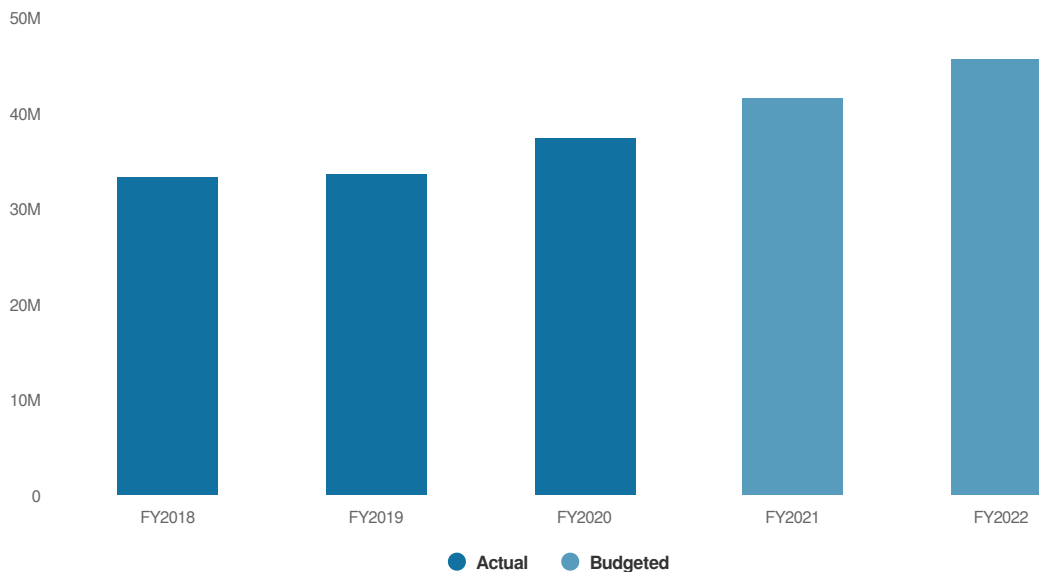


Expenditures Summary

The FY 2022 budget increased \$4,039,779, or 9.68 percent. A majority of the increase is in the contractual expenses including utility cost and treatment cost. These increases are a result of the following: biosolids plant operating cost, expanded customer base with the addition of Western Sussex area and large equipment purchases such as a \$350,000 vacuum truck.

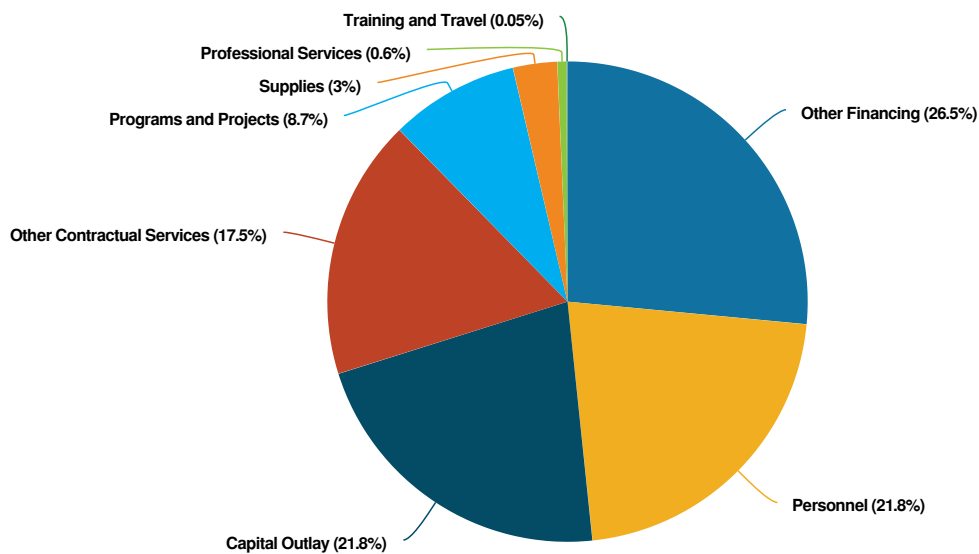
\$45,777,826 **\$4,039,779**
(9.68% vs. prior year)

Environmental Services - Sewer Proposed and Historical Budget vs. Actual



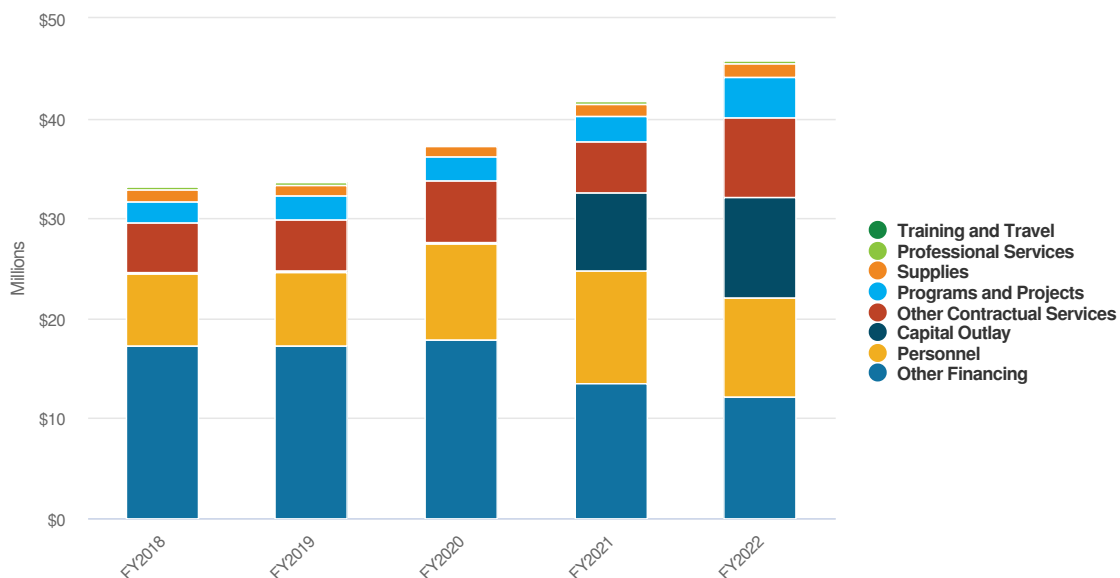
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



As the sewer district continues to add customers, costs to run the system continue to increase.

Capital Outlays do not appear in the completed years of FY 2018 through FY 2020 since these costs are capitalized and shown on the balance sheet instead of an expense like it is in budget years 2021 and 2022.



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Administration				
Salaries	\$2,250,988.55	\$2,410,052.00	\$1,284,008.00	-46.7%
Vision Plan	\$2,120.15	\$3,528.00	\$1,800.00	-49%
Dental Plan	\$22,301.75	\$30,576.00	\$15,600.00	-49%
FICA Tax	\$162,911.69	\$184,369.00	\$98,227.00	-46.7%
Health Insurance	\$803,636.21	\$823,200.00	\$425,000.00	-48.4%
Worker's Compensation	\$31,922.52	\$47,000.00	\$47,000.00	0%
Pension	\$636,814.04	\$591,750.00	\$311,050.00	-47.4%
Total Administration:	\$3,910,694.91	\$4,090,475.00	\$2,182,685.00	-46.6%
Maintenance				
Salaries	\$3,976,559.50	\$4,288,420.00	\$4,604,401.00	7.4%
Vision Plan	\$3,937.96	\$5,472.00	\$6,480.00	18.4%
Dental Plan	\$39,501.43	\$47,424.00	\$56,160.00	18.4%
FICA Tax	\$293,885.54	\$328,064.00	\$352,237.00	7.4%
FICA Tax Timesheets	-\$2,571.14	\$0.00	\$0.00	0%
Health Insurance	\$1,421,684.76	\$1,444,800.00	\$1,530,000.00	5.9%
Health Insurance Timesheets	-\$11.36	\$0.00	\$0.00	0%
Worker's Compensation	\$133,900.63	\$180,569.00	\$180,569.00	0%
Pension	-\$192,679.11	\$1,016,475.00	\$1,085,170.00	6.8%
Total Maintenance:	\$5,674,208.21	\$7,311,224.00	\$7,815,017.00	6.9%
Total Personnel:	\$9,584,903.12	\$11,401,699.00	\$9,997,702.00	-12.3%
Professional Services				
Administration				
Legal	\$50,092.51	\$70,000.00	\$70,000.00	0%
Other Professional Services	\$158,785.67	\$140,300.00	\$152,300.00	8.6%
Total Administration:	\$208,878.18	\$210,300.00	\$222,300.00	5.7%
Maintenance				
Other Professional Services	\$680.00	\$60,000.00	\$60,000.00	0%
Total Maintenance:	\$680.00	\$60,000.00	\$60,000.00	0%
Total Professional Services:	\$209,558.18	\$270,300.00	\$282,300.00	4.4%
Other Contractual Services				
Administration				
Communications	\$59,878.19	\$28,740.00	\$50,340.00	75.2%
Postage & Freight	\$4,160.44	\$3,800.00	\$2,800.00	-26.3%
Insurance	\$416,391.30	\$454,000.00	\$432,300.00	-4.8%
Repairs and Maintenance	\$29,155.54	\$32,420.00	\$27,240.00	-16%
Computer Equip Maint - 5442	\$174,969.45	\$217,345.00	\$272,445.00	25.4%
Advertising	\$13,904.95	\$14,500.00	\$5,500.00	-62.1%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Other Contractual Services	\$29,073.15	\$30,000.00	\$33,000.00	10%
Total Administration:	\$727,533.02	\$780,805.00	\$823,625.00	5.5%
Maintenance				
Communications	\$62,853.55	\$97,934.00	\$67,540.00	-31%
Postage & Freight	\$747.58	\$1,300.00	\$1,400.00	7.7%
Utilities -Electric- 5710	\$1,324,161.68	\$1,295,000.00	\$1,365,000.00	5.4%
Utilities - Wastewater Treatme	\$2,333,224.98	\$1,400,000.00	\$3,775,000.00	169.6%
Utilities - Other	\$120,025.69	\$91,000.00	\$123,000.00	35.2%
Utilities - BioSolids Electric		\$20,000.00	\$75,000.00	275%
Utilities - Biosolids Gas	\$16,417.64	\$0.00	\$125,000.00	N/A
Utilities - Biosolids - DSWA		\$0.00	\$50,000.00	N/A
Rental and Leases	\$99,482.84	\$99,469.00	\$99,469.00	0%
Repairs and Maintenance	\$292.44	\$0.00	\$0.00	0%
Computer Equip Maint - 5442	\$19,611.30	\$25,000.00	\$25,000.00	0%
Vehicle Maintenance - 5660	\$182,697.43	\$175,000.00	\$190,000.00	8.6%
Facilities Maintenance -5721	\$122,743.80	\$130,000.00	\$143,000.00	10%
Communications Maint - 6030	\$69,796.40	\$40,000.00	\$101,000.00	152.5%
Maint - Collection & Other	\$130,827.32	\$195,000.00	\$182,000.00	-6.7%
Maint - Pumping Equip	\$334,729.47	\$300,000.00	\$264,000.00	-12%
Maint - Treatment Plant	\$225,037.94	\$277,700.00	\$305,000.00	9.8%
Maintenance - LM Equipment		\$45,000.00	\$35,000.00	-22.2%
Other Contractual Services	\$402,583.84	\$200,000.00	\$200,000.00	0%
Other Contractual Svs Bio Sol		\$4,600.00	\$75,000.00	1,530.4%
Total Maintenance:	\$5,445,233.90	\$4,397,003.00	\$7,201,409.00	63.8%
Capital				
Rental and Leases	\$8,347.80	\$0.00	\$0.00	0%
Repairs and Maintenance	\$25,903.23	\$0.00	\$0.00	0%
Total Capital:	\$34,251.03	\$0.00	\$0.00	0%
Total Other Contractual Services:	\$6,207,017.95	\$5,177,808.00	\$8,025,034.00	55%
Supplies				
Administration				
Office /Operating Supplies	\$8,120.63	\$9,245.00	\$7,245.00	-21.6%
Fuel	\$37,027.96	\$39,000.00	\$32,000.00	-17.9%
Dues & Subscriptions	\$350.00	\$4,620.00	\$6,590.00	42.6%
Uniforms	\$5,405.07	\$12,381.00	\$11,332.00	-8.5%
Tools and Small Equipment	\$11,991.72	\$12,300.00	\$15,100.00	22.8%
Sm. Computer Equipment - 5422	\$762.51	\$41,616.00	\$33,548.00	-19.4%
Other Supplies	\$15,957.41	\$14,520.00	\$16,087.20	10.8%
Total Administration:	\$79,615.30	\$133,682.00	\$121,902.20	-8.8%
Maintenance				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Office / Operating Supplies	\$137,594.47	\$157,700.00	\$126,000.00	-20.1%
Supplies - Safety	\$37,868.31	\$50,000.00	\$50,000.00	0%
Fuel	\$164,176.93	\$160,000.00	\$185,000.00	15.6%
Dues & Subscriptions	\$2,704.05	\$2,000.00	\$2,400.00	20%
Uniforms	\$106,893.12	\$110,000.00	\$110,000.00	0%
Tools and Small Equipment		\$58,000.00	\$58,000.00	0%
Sm. Computer Equipment - 5422	\$1,936.89	\$15,000.00	\$15,000.00	0%
Tools & Sm Equipment - 5670	\$21,525.81	\$40,000.00	\$40,000.00	0%
Laboratory Equip	\$8,446.56	\$24,500.00	\$30,000.00	22.4%
Chemicals	\$373,077.24	\$345,000.00	\$370,000.00	7.2%
Farming Supplies	\$89,605.80	\$115,000.00	\$256,000.00	122.6%
Total Maintenance:	\$943,829.18	\$1,077,200.00	\$1,242,400.00	15.3%
Total Supplies:	\$1,023,444.48	\$1,210,882.00	\$1,364,302.20	12.7%
Programs and Projects				
Administration				
Shared Cost	\$2,368,034.46	\$2,467,786.00	\$3,970,245.00	60.9%
Total Administration:	\$2,368,034.46	\$2,467,786.00	\$3,970,245.00	60.9%
Total Programs and Projects:	\$2,368,034.46	\$2,467,786.00	\$3,970,245.00	60.9%
Training and Travel				
Administration				
Seminars/Conferences/Training	\$1,150.00	\$4,780.00	\$3,510.00	-26.6%
Tuition		\$2,400.00	\$0.00	-100%
Mileage	\$186.24	\$240.00	\$150.00	-37.5%
Travel		\$100.00	\$0.00	-100%
Total Administration:	\$1,336.24	\$7,520.00	\$3,660.00	-51.3%
Maintenance				
Seminars/Conferences/Training	\$13,007.58	\$20,000.00	\$20,000.00	0%
Travel	\$1,391.95	\$0.00	\$500.00	N/A
Total Maintenance:	\$14,399.53	\$20,000.00	\$20,500.00	2.5%
Total Training and Travel:	\$15,735.77	\$27,520.00	\$24,160.00	-12.2%
Capital Outlay				
Administration				
Machinery and Equipment		\$174,245.00	\$597,050.00	242.6%
M & E - Computer - 5421	\$5,510.76	\$14,060.00	\$0.00	-100%
Total Administration:	\$5,510.76	\$188,305.00	\$597,050.00	217.1%
Maintenance				
M & E - Facilities - 5720	\$4,360.75	\$145,000.00	\$167,500.00	15.5%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
M & E - Comm - 6010		\$190,000.00	\$190,000.00	0%
M & E - Tools		\$300,000.00	\$82,000.00	-72.7%
Transportation Equip	\$5,632.55	\$670,500.00	\$1,183,000.00	76.4%
Pumping Equipment	\$33,500.00	\$885,000.00	\$1,435,000.00	62.1%
Treatment & Disposal Equip		\$34,000.00	\$215,000.00	532.4%
Collections Systems		\$0.00	\$25,000.00	N/A
Total Maintenance:	\$43,493.30	\$2,224,500.00	\$3,297,500.00	48.2%
Capital				
Pumping Systems		\$441,000.00	\$0.00	-100%
PS - Structures & Imp		\$18,000.00	\$0.00	-100%
PS - Rec Wells & Pits	\$53,411.77	\$2,826,000.00	\$3,500,000.00	23.8%
Collections Systems		\$650,000.00	\$1,500,000.00	130.8%
Other Capital		\$100,000.00	\$100,000.00	0%
Purchased Capacity		\$1,290,393.00	\$981,920.00	-23.9%
Total Capital:	\$53,411.77	\$5,325,393.00	\$6,081,920.00	14.2%
Total Capital Outlay:	\$102,415.83	\$7,738,198.00	\$9,976,470.00	28.9%
Other Financing				
Administration				
Compensated Absences	\$119,246.77	\$0.00	\$0.00	0%
Interfund Transfers Out		\$70,000.00	\$48,000.00	-31.4%
Contingency		\$6,000.00	\$200,000.00	3,233.3%
Total Administration:	\$119,246.77	\$76,000.00	\$248,000.00	226.3%
Capital				
Interest Expense	\$4,116,109.60	\$13,367,854.00	\$11,889,613.00	-11.1%
Depreciation Expense	\$13,671,598.45	\$0.00	\$0.00	0%
Total Capital:	\$17,787,708.05	\$13,367,854.00	\$11,889,613.00	-11.1%
Total Other Financing:	\$17,906,954.82	\$13,443,854.00	\$12,137,613.00	-9.7%
Total Expense Objects:	\$37,418,064.61	\$41,738,047.00	\$45,777,826.20	9.7%

Initiative #1 - Vacuum Truck - \$450,000

Increase Vacuum truck fleet with addition of a new unit





Initiative #2 - Western Sussex

Establish western Sussex operation and maintenance



Initiative #3 - Relocate SCADA Equipment

Relocate SCADA components for tower demolition



Initiative #4 - Bio-Solids

Establish the operation of the bio-solids process, to include an outlet for the Bay Grow product



Initiative #5 - Generators - \$580,000

Replace generators located at pump stations 99 and 43



Initiative #6 - Disposal Pump - \$60,000

Purchase a mobile bypass pump to be stored at Inland Bays Plant



Initiative #7 - Roll off Dumpsters - \$20,000

Purchase two new roll off dumpsters



Environmental Services - Water



Brad Hawkes
Director of Environmental Services

The Environmental Services Division of Engineering is responsible for maintaining and operating both the sewer and water systems of Sussex County. The water system currently includes the Dewey Beach area with expansions occurring in Ellendale and Winding Creek in Millsboro.


Mission

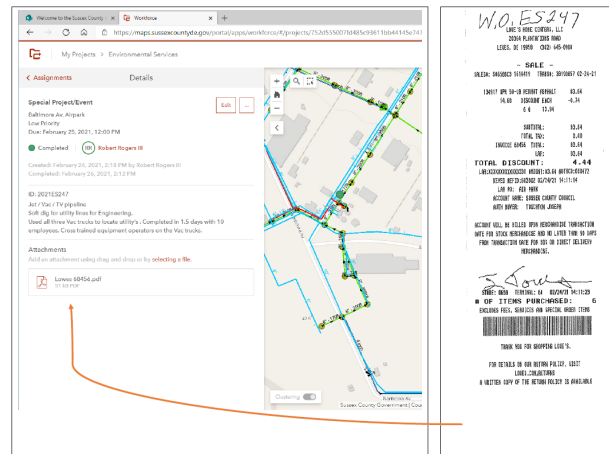
Provide safe and reliable drinking water in an economic and sustainable manner that respects our natural environment

Prior Year's Successes


1. Relocated and established the Dewey Water office from the tower site to the Town of Rehoboth Treatment Plant
2. Upgraded Dewey Beach fire hydrants to Storz Caps to improve fire protection capabilities

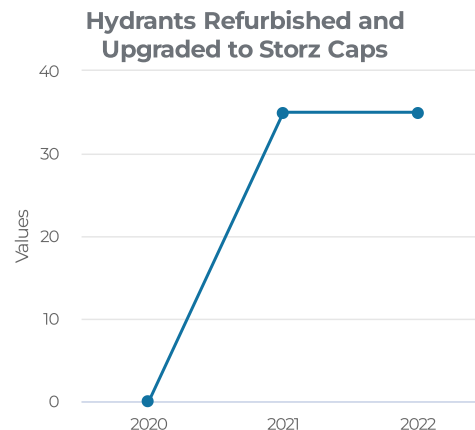
Goal #1 - Work Order System

 Implementation of an asset management and work order tracking system to allow the efficient management of workflow through the Dewey Water Department



Goal #2 - Fire Hydrants

 Refurbish fire hydrants with paint and upgraded to Storz Caps



Goal #3 - Meter Pits





Upgrade 10 service meter pits per year

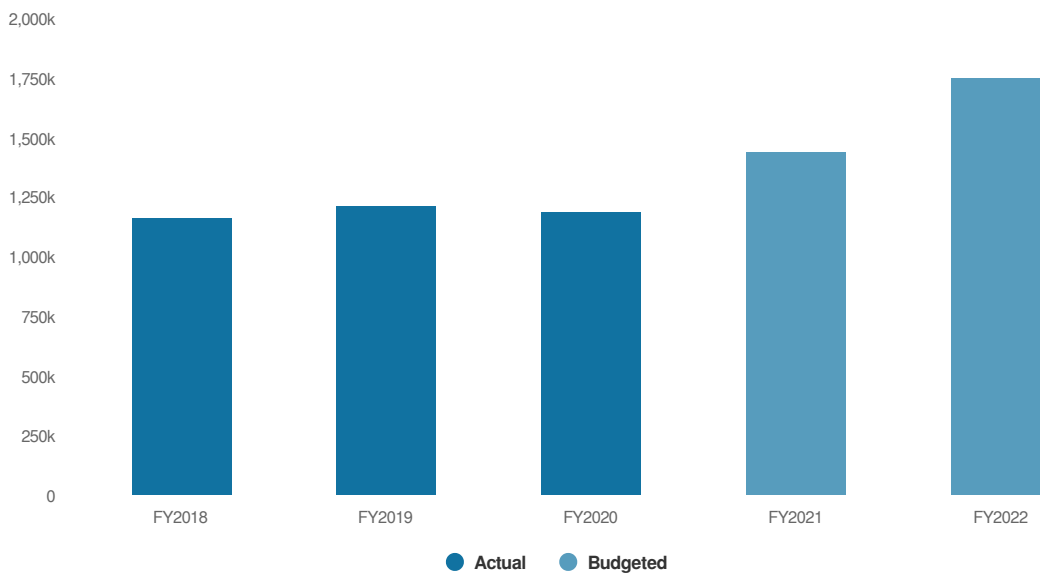


Expenditures Summary

The FY 2022 budget increased \$312,654, or 21.74 percent. The majority of this increase is the cost to purchase the water from City of Rehoboth. The budgeted cost to purchase the water went from \$760,000 to \$950,000, a \$190,000 increase. The remaining of the increase is the following: an \$88,000 dump truck, \$25,000 for a new entrance to the facility and \$10,000 for a highway cut saw.

\$1,750,817 **\$312,654**
(21.74% vs. prior year)

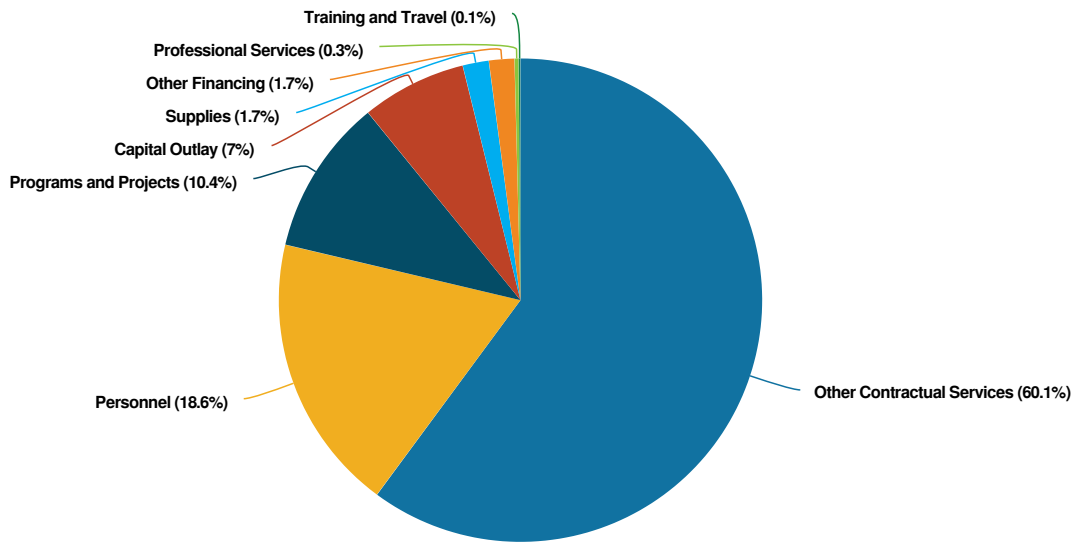
Environmental Services - Water Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

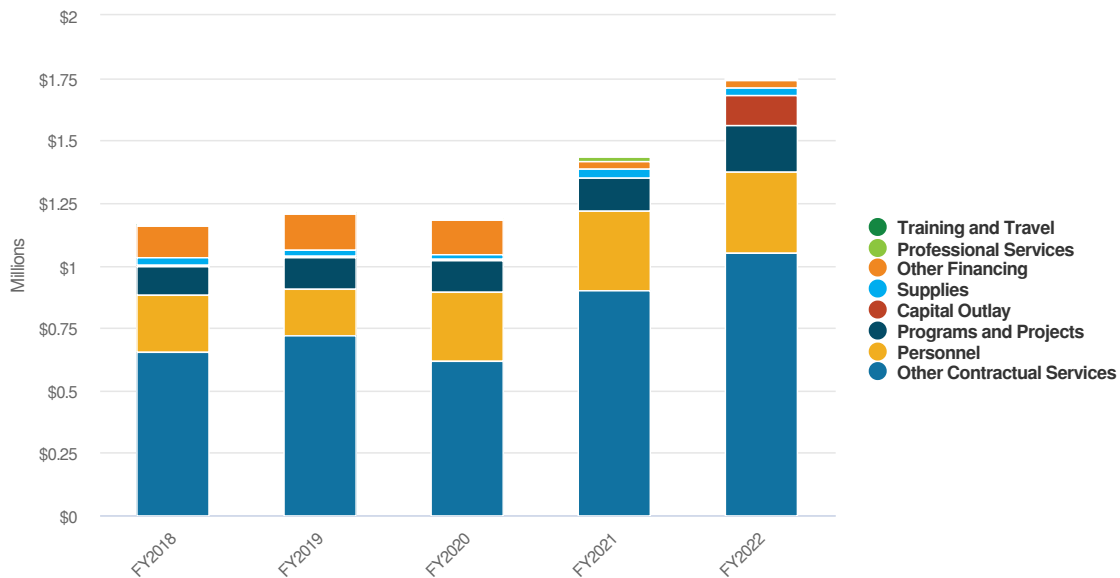
The FY 2022 budget increased by \$360,900, or 21.6 percent over the FY 2021 budget, due to water supplier rate increase, purchase of a dump truck, large maintenance project on the water tower and water tower entrance improvements.

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



As the number of customers grow and the cost of water becomes more expensive, the water district continues to see their costs rise.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Maintenance				
Salaries	\$168,656.53	\$179,087.00	\$185,508.00	3.6%
Vision Plan	\$203.90	\$288.00	\$288.00	0%
Dental Plan	\$2,066.15	\$2,496.00	\$2,496.00	0%
FICA Tax	\$12,205.68	\$13,695.00	\$14,190.00	3.6%
Health Insurance	\$71,010.50	\$67,200.00	\$68,000.00	1.2%
Worker's Compensation	\$5,818.62	\$8,933.75	\$8,933.75	0%
Pension	\$16,059.49	\$44,750.00	\$45,650.00	2%
Total Maintenance:	\$276,020.87	\$316,449.75	\$325,065.75	2.7%
Total Personnel:	\$276,020.87	\$316,449.75	\$325,065.75	2.7%
Professional Services				
Administration				
Legal		\$1,000.00	\$1,000.00	0%
Other Professional Services	\$3,686.70	\$3,700.00	\$3,700.00	0%
Legal	\$729.50	\$0.00		N/A
Total Administration:	\$4,416.20	\$4,700.00	\$4,700.00	0%
Maintenance				
Other Professional Services	\$3,435.00	\$15,000.00	\$0.00	-100%
Total Maintenance:	\$3,435.00	\$15,000.00	\$0.00	-100%
Total Professional Services:	\$7,851.20	\$19,700.00	\$4,700.00	-76.1%
Other Contractual Services				
Administration				
Insurance	\$6,727.54	\$9,000.00	\$9,000.00	0%
Computer Equip Maint - 5442	\$1,092.65	\$1,400.00	\$1,630.00	16.4%
Advertising	\$271.93	\$270.25	\$270.25	0%
Total Administration:	\$8,092.12	\$10,670.25	\$10,900.25	2.2%
Maintenance				
Communications	\$776.64	\$960.00	\$1,920.00	100%
Utilities - Water Purchases	\$537,574.94	\$760,000.00	\$950,000.00	25%
Utilities - Other	\$1,365.28	\$1,500.00	\$1,500.00	0%
Repairs and Maintenance		\$500.00	\$500.00	0%
Computer Equip Maint - 5442	\$350.38	\$0.00	\$0.00	0%
Vehicle Maintenance - 5660	\$2,751.64	\$5,000.00	\$3,000.00	-40%
Facilities Maintenance - 5721	\$4,237.43	\$60,000.00	\$25,000.00	-58.3%
Water System Maint Lines	\$6,111.88	\$15,000.00	\$10,000.00	-33.3%
Water System Maint Meters	\$48,227.30	\$20,000.00	\$20,000.00	0%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Water System Maint Hydrants	\$4,483.20	\$15,000.00	\$15,000.00	0%
Water System Maint Mains	\$3,904.14	\$15,000.00	\$15,000.00	0%
Total Maintenance:	\$609,782.83	\$892,960.00	\$1,041,920.00	16.7%
Total Other Contractual Services:	\$617,874.95	\$903,630.25	\$1,052,820.25	16.5%
Supplies				
Maintenance				
Office / Operating Supplies	\$3,576.14	\$5,000.00	\$5,500.00	10%
Fuel	\$8,225.38	\$10,000.00	\$10,000.00	0%
Dues & Subscriptions		\$500.00	\$500.00	0%
Uniforms	\$2,185.65	\$3,000.00	\$3,000.00	0%
Sm. Computer Equipment - 5422		\$2,500.00	\$0.00	-100%
Tools & Sm Equipment - 5670	\$4,051.77	\$12,000.00	\$10,000.00	-16.7%
Laboratory Equip	\$172.81	\$3,000.00	\$1,500.00	-50%
Total Maintenance:	\$18,211.75	\$36,000.00	\$30,500.00	-15.3%
Total Supplies:	\$18,211.75	\$36,000.00	\$30,500.00	-15.3%
Programs and Projects				
Administration				
Shared Cost	\$124,633.40	\$129,883.00	\$182,731.00	40.7%
Total Administration:	\$124,633.40	\$129,883.00	\$182,731.00	40.7%
Total Programs and Projects:	\$124,633.40	\$129,883.00	\$182,731.00	40.7%
Training and Travel				
Maintenance				
Seminars/Conferences/Training	\$80.00	\$2,500.00	\$2,000.00	-20%
Total Maintenance:	\$80.00	\$2,500.00	\$2,000.00	-20%
Total Training and Travel:	\$80.00	\$2,500.00	\$2,000.00	-20%
Capital Outlay				
Capital				
Facilities		\$0.00	\$25,000.00	N/A
Machinery and Equipment		\$0.00	\$10,000.00	N/A
Transportation Equip	\$6,034.22	\$0.00	\$88,000.00	N/A
Total Capital:	\$6,034.22	\$0.00	\$123,000.00	N/A
Total Capital Outlay:	\$6,034.22	\$0.00	\$123,000.00	N/A
Other Financing				
Administration				
Compensated Absences	-\$2,721.06	\$0.00	\$0.00	0%
Contingency		\$30,000.00	\$30,000.00	0%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Administration:	-\$2,721.06	\$30,000.00	\$30,000.00	0%
Capital				
Depreciation Expense	\$141,887.13	\$0.00	\$0.00	0%
Total Capital:	\$141,887.13	\$0.00	\$0.00	0%
Total Other Financing:	\$139,166.07	\$30,000.00	\$30,000.00	0%
Total Expense Objects:	\$1,189,872.46	\$1,438,163.00	\$1,750,817.00	21.7%

Initiative #1 - Maintain Water Tower - \$25,000

Perform Water Tower cleaning and disinfecting to maintain water quality standards.



Initiative #2 - Dump Truck - \$88,000

Purchase a F 550 or 5500 series dump truck



Initiative #3 - Entrance - \$25,000

Install second entrance for improved access to the water tower and sewer lift station



Initiative #4 - Highway Cut Saw - \$10,000

Purchase a 24-inch highway cut saw



Facilities Management



Rick Garner

Director of Facilities Management

The Facilities Management Department operates and maintains all County facilities, including the County Administration Building, the West Complex, three County libraries, Records Management and the Delaware Coastal Airport.


Mission

To provide a clean, comfortable, safe and attractive environment for the administrative staff, residents and visitors of Sussex County

Prior Year's Successes

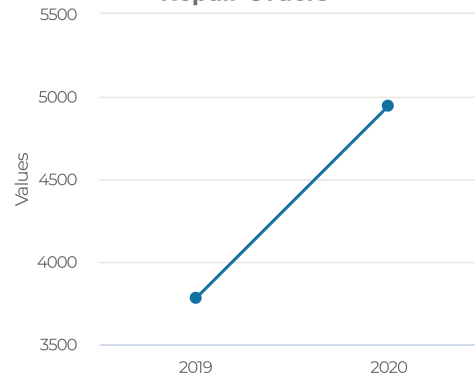
1. Replaced aging Runway 10-28 Runway End Identifier Lights and several directional signs at Delaware Coastal Airport with energy efficient lights. Airport lighting is now approximately 95% light emitting diode.
2. Completed HVAC duct and control modifications at maintenance garage; 10% to 20% energy savings is expected
3. Continued energy efficient lighting upgrades at the West Complex, libraries and Administration Building

Goal #1 - Fleet


 Save the County money by maintaining the County's fleet in-house and not sending the vehicles out to be repaired

*The performance metric is only available as of Fiscal Year 2019.

Number of In-House Vehicle Repair Orders

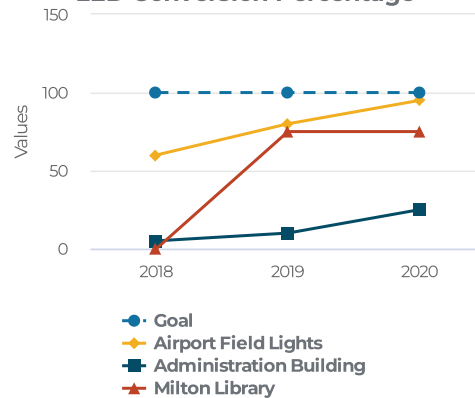


Goal #2 - Electricity Efficiency

 Implement a process that will save the County money on electricity

Process: Convert all lighting in County owned facilities to energy efficient LED

LED Conversion Percentage



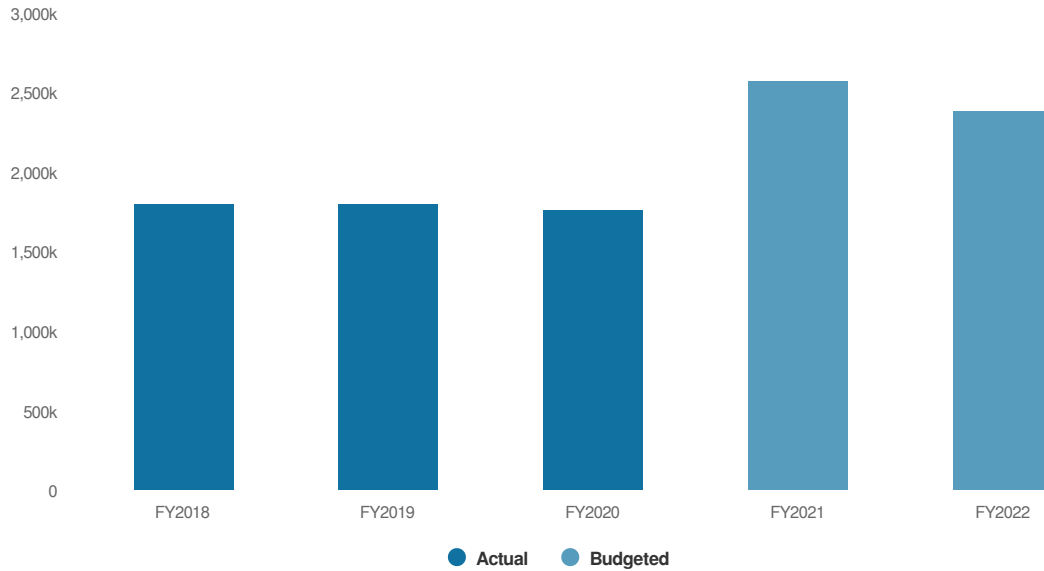
Expenditures Summary



The FY 2022 budget decreased \$180,841, or 7.03 percent. The decrease was from a one-time expense for three HVAC replacement units in the FY 2021 budget.

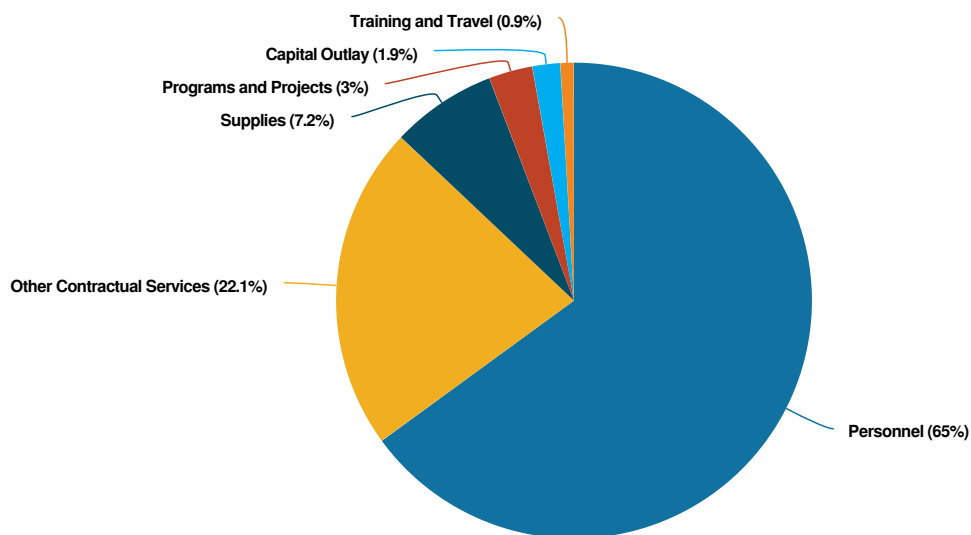
\$2,389,963 **-\$180,841**
 (-7.03% vs. prior year)

Facilities Management Proposed and Historical Budget vs. Actual



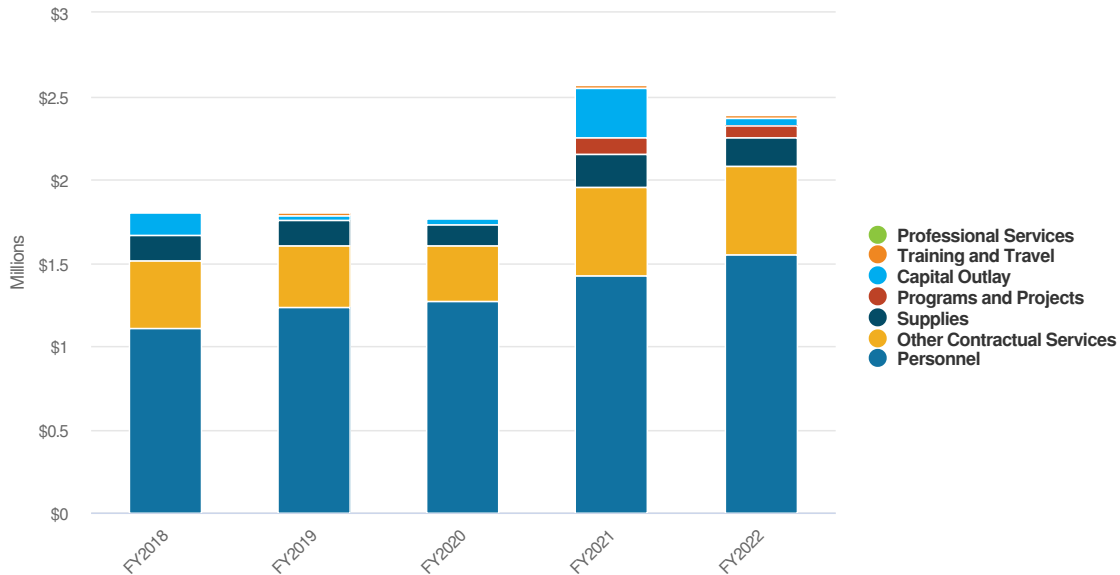
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$668,475.04	\$836,373.00	\$917,175.00	9.7%
Vision Plan	\$833.29	\$1,296.00	\$1,368.00	5.6%
Dental Plan	\$8,692.51	\$11,232.00	\$11,856.00	5.6%
FICA Tax	\$49,102.45	\$63,982.00	\$70,164.00	9.7%
Health Insurance	\$316,252.97	\$302,400.00	\$323,000.00	6.8%
Pension	\$230,457.84	\$209,093.25	\$229,295.00	9.7%
Total Personnel:	\$1,273,814.10	\$1,424,376.25	\$1,552,858.00	9%
Other Contractual Services				
Communications	\$20,428.30	\$75,000.00	\$21,240.00	-71.7%
Utilities -Electric- 5710	\$141,420.07	\$165,000.00	\$168,757.00	2.3%
Utilities - Fuel - 5715	\$11,708.99	\$16,000.00	\$13,500.00	-15.6%
Utilities - Other	\$12,255.68	\$19,000.00	\$15,000.00	-21.1%
Insurance	\$25,869.81	\$27,210.00	\$27,210.00	0%
Repairs and Maintenance	\$120,325.05	\$208,042.00	\$181,656.00	-12.7%
Other Contractual Services		\$17,800.00	\$100,000.00	461.8%
Total Other Contractual Services:	\$332,007.90	\$528,052.00	\$527,363.00	-0.1%
Supplies				
Office /Operating Supplies	\$552.90	\$1,000.00	\$1,000.00	0%
Fuel	\$11,668.17	\$22,000.00	\$22,000.00	0%

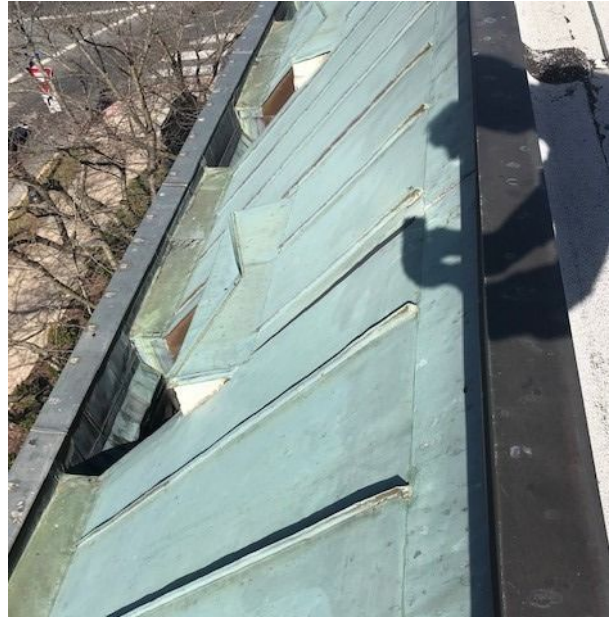


Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Janitorial	\$20,248.67	\$21,000.00	\$25,000.00	19%
Dues & Subscriptions		\$795.00	\$595.00	-25.2%
Uniforms	\$2,732.80	\$6,000.00	\$4,000.00	-33.3%
Maintenance & Repairs Parts	\$59,725.09	\$88,800.00	\$85,000.00	-4.3%
Vehicle - Parts - 5665		\$10,000.00	\$10,000.00	0%
Tools and Small Equipment	\$31,113.38	\$33,500.00	\$24,000.00	-28.4%
Sm. Computer Equipment - 5422		\$13,500.00	\$0.00	-100%
Total Supplies:	\$126,041.01	\$196,595.00	\$171,595.00	-12.7%
Programs and Projects				
Programs and Projects		\$100,000.00	\$71,146.50	-28.9%
Miscellaneous	\$354.01	\$1,200.00	\$0.00	-100%
Total Programs and Projects:	\$354.01	\$101,200.00	\$71,146.50	-29.7%
Training and Travel				
Seminars/Conferences/Training	\$2,904.27	\$11,980.00	\$18,300.00	52.8%
Travel		\$5,100.00	\$3,700.00	-27.5%
Total Training and Travel:	\$2,904.27	\$17,080.00	\$22,000.00	28.8%
Capital Outlay				
Improvements	\$5,940.00	\$35,000.00	\$0.00	-100%
Machinery and Equipment	\$26,587.90	\$238,500.00	\$45,000.00	-81.1%
Transportation Equip		\$30,000.00	\$0.00	-100%
Total Capital Outlay:	\$32,527.90	\$303,500.00	\$45,000.00	-85.2%
Total Expense Objects:	\$1,767,649.19	\$2,570,803.25	\$2,389,962.50	-7%

Post Office Roof - \$650,000

- Reconstruct mansard roof and replace 2nd story windows of old post office with energy efficient windows
- Repair damaged exterior masonry and interior plaster
- Refurbish flat roof section
- Replace circular standing seam roof over main entrance





South Coastal Library HVAC Upgrades - \$100,000

Upgrade HVAC equipment and controls at the South Coastal Library to improve energy efficiency, humidity control and comfort levels



Finance



Gina A. Jennings
Finance Director/COO

The Finance Department includes the Accounting Division, Billing and Collections Division, Utility Permits Division, and Treasury Division. The department is responsible for creating the County's Comprehensive Financial Report, assisting Administration in the creation of the budget, securing grants and loans for large capital projects, recording financial transactions on the general ledger, processing payroll, and billing and collecting County fees and taxes.

Mission

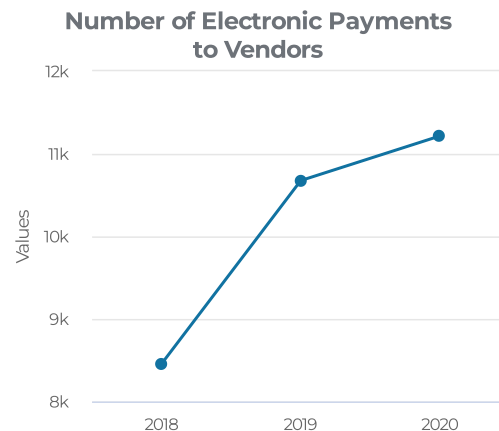
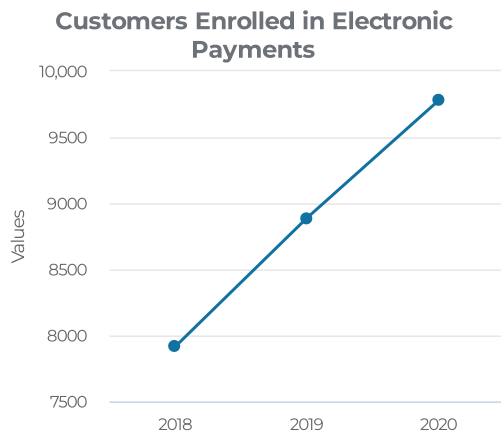
To ensure that the County's financial resources are collected, protected, invested and distributed in a fiscally responsible manner; and to provide accurate financial data to Administration, County Council and the citizens of the county with an effective and efficient team

Prior Year's Successes


1. Implemented a new reporting software that will allow better transparency for budget reporting
2. Earned triple-A bond rating by both S&P and Moody's Investment Services
3. Successfully went to market to refinance sewer bonds that saved sewer customers \$12 million
4. Submitted grant and loan application for upcoming sewer areas
5. Earned the Government Financial Officers Association's Certificate of Achievement for Excellence in Financial Reporting

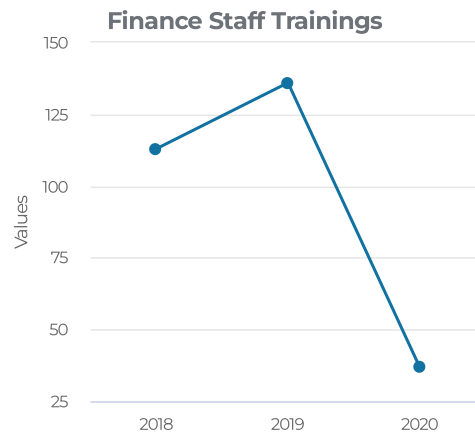
Goal #1 - Electronic Banking

 Increase efficiency with the use of technology by signing up 50 vendors and 50 customers in electronic banking



Goal #2 - Work Team

 Maintain a high-functioning work team by promoting training, including cross-training, among staff



Goal #3 - Delinquency Process

- Invoice customers in a timely manner followed by at least three notices of delinquency per invoice

Goal #4 - Reporting

- Monitor revenues and expenditures throughout the year, as well as provide financial reports to Council on a quarterly basis

Goal #5 - Customer Service

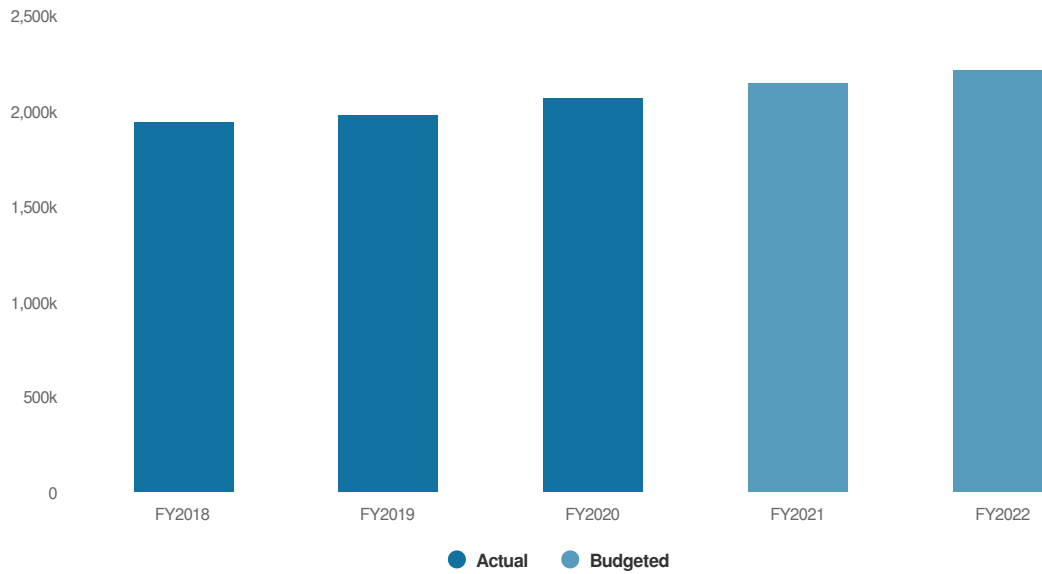
- Maintain high standards of excellence in order to provide the highest level of service to all customers

Expenditures Summary

The FY 2022 budget increased \$74,458, or 3.47 percent. The increase is due to employment costs and additional legal fees for tax and sewer collections. It is important to note that almost half of the work performed by this department is due to sewer and water utilities; therefore, some of this department's costs get charged to those respective funds.

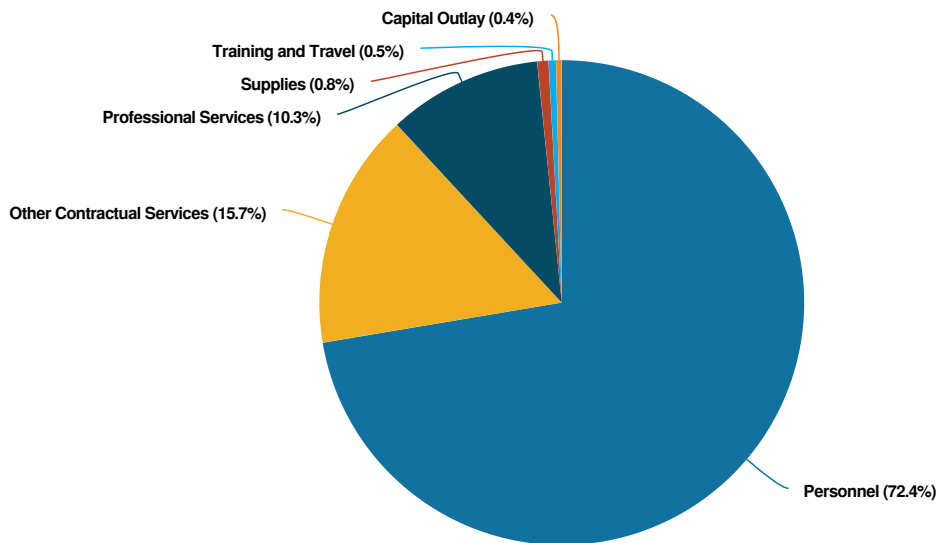
\$2,220,001 **\$74,459**
(3.47% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

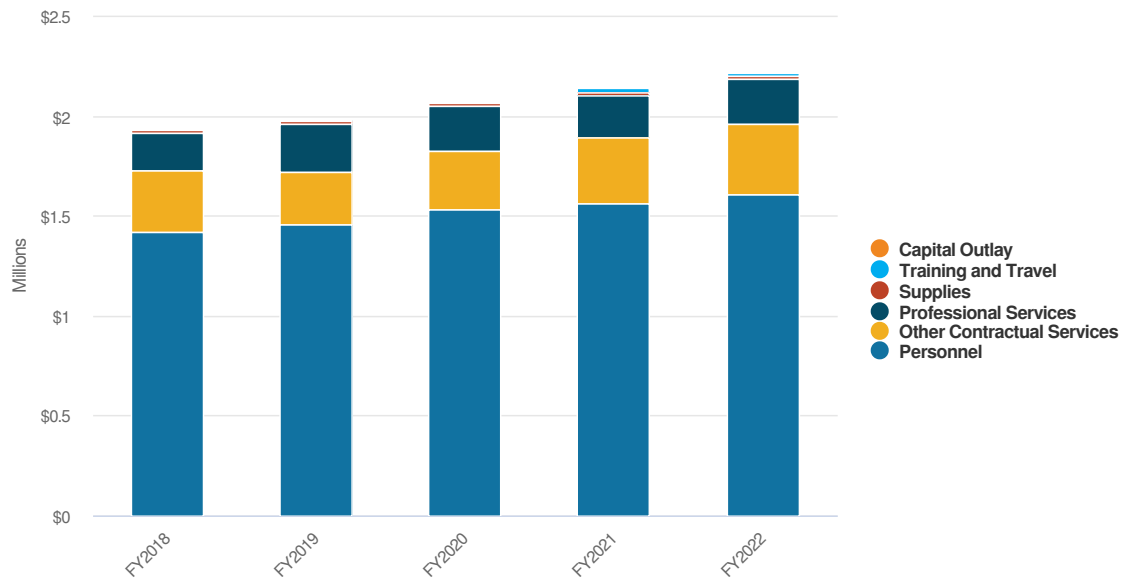
Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$1,619,961.53	\$1,721,215.00	\$1,778,434.49	3.3%
Cost Reimbursement - Salaries	-\$1,225,866.00	-\$1,279,209.08	-\$1,314,352.00	2.7%
Vision Plan	\$1,580.31	\$2,304.00	\$2,304.00	0%
Dental Plan	\$16,146.06	\$19,968.00	\$19,968.00	0%
FICA Tax	\$116,668.19	\$131,673.00	\$136,050.00	3.3%
Health Insurance	\$552,356.83	\$537,600.00	\$544,000.00	1.2%
Pension	\$454,000.16	\$430,303.75	\$440,025.00	2.3%
Total Personnel:	\$1,534,847.08	\$1,563,854.67	\$1,606,429.49	2.7%
Professional Services				
Accounting and Auditing	\$108,300.00	\$109,950.00	\$111,600.00	1.5%
Legal	\$75,970.54	\$65,000.00	\$110,000.00	69.2%
Other Professional Services	\$186,764.36	\$230,000.00	\$193,000.00	-16.1%
Cost Reimbursement - OP	-\$148,500.00	-\$196,736.40	-\$186,570.00	-5.2%
Total Professional Services:	\$222,534.90	\$208,213.60	\$228,030.00	9.5%
Other Contractual Services				
Communications	\$3,044.83	\$3,360.00	\$4,740.00	41.1%
Postage & Freight	\$164,503.97	\$165,000.00	\$180,000.00	9.1%
Rental and Leases	\$1,668.92	\$4,006.76	\$0.00	-100%
Insurance	\$166,023.75	\$203,000.00	\$203,000.00	0%
Repairs and Maintenance	\$17,782.84	\$18,750.00	\$34,895.00	86.1%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Advertising		\$1,000.00	\$2,000.00	100%
Other Contractual Services	\$38,187.30	\$41,000.00	\$45,000.00	9.8%
Cost Reimbursement - Cont Sr	-\$101,334.53	-\$104,904.00	-\$119,985.75	14.4%
Total Other Contractual Services:	\$289,877.08	\$331,212.76	\$349,649.25	5.6%
Supplies				
Office / Operating Supplies	\$13,811.45	\$13,500.00	\$13,500.00	0%
Dues & Subscriptions	\$2,533.46	\$4,688.00	\$5,098.00	8.7%
Tools and Small Equipment	\$10,470.61	\$5,200.00	\$12,000.00	130.8%
Sm. Computer Equipment - 5422		\$4,700.00	\$0.00	-100%
Cost Reimbursement Supplies	-\$12,066.98	-\$10,839.60	-\$13,769.10	27%
Total Supplies:	\$14,748.54	\$17,248.40	\$16,828.90	-2.4%
Training and Travel				
Seminars/Conferences/Training	\$845.00	\$8,750.00	\$7,660.00	-12.5%
Mileage	\$148.88	\$500.00	\$500.00	0%
Travel	\$3,267.95	\$11,500.00	\$11,500.00	0%
Cost Reimbursement T & E	-\$1,917.83	-\$1,237.50	-\$8,847.00	614.9%
Total Training and Travel:	\$2,344.00	\$19,512.50	\$10,813.00	-44.6%
Capital Outlay				
Machinery and Equipment		\$10,000.00	\$15,000.00	50%
Cost Reimbursement - Capital		-\$4,500.00	-\$6,750.00	50%
Total Capital Outlay:		\$5,500.00	\$8,250.00	50%
Total Expense Objects:	\$2,064,351.60	\$2,145,541.93	\$2,220,000.64	3.5%



GIS



Megan Nehrbas
GIS Manager

The GIS Department has 4 distinct functions: mapping staff create, draw and maintain County parcel maps; addressing staff provide street addresses to county parcels and maintain a routable centerline network; the GIS utility team converts and maintains utility networks; GIS administration develops and supports many work products and applications for various departments, including online mapping for the public as well as field mobility products.

Mission

To guide the implementation and innovative development of new solutions utilizing GIS (Geographic Information Systems) technology while maintaining and improving the base layers our constituency and decision-makers have come to expect and rely on

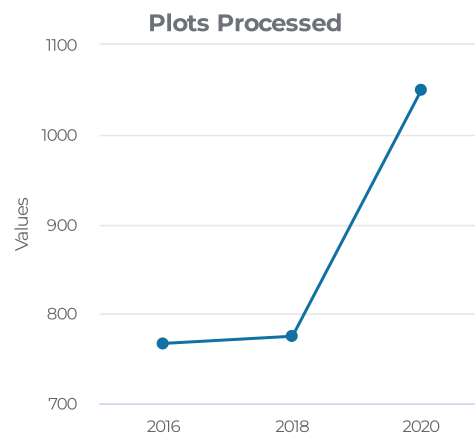
Prior Year's Successes

1. Processed a record number of plots in the land records group while balancing multiple staff retirements and onboarding
2. Deployed 33 innovative applications increasing several department's efficiencies
3. Provided Covid Hot Spot analysis and situational awareness mapping to aid decision makers during a pandemic
4. Deployed office to field applications completely removing the need for field staff to report to the admin buildings and provided real time application status for office staff to complete sign off and issue permits
5. Completed CAD to GIS conversion of stormwater
6. Upgraded public facing online map to the latest versions to allow for faster basemaps for improved performance
7. Converted all conditional use spreadsheets into a parcel based mapped layer with hopes to create a public facing dashboard soon

Goal #1 - Processing Plots



Provide high quality customer service by processing plots within two weeks of receipt



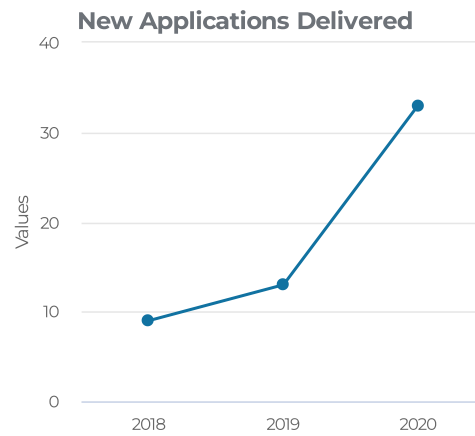
Goal #2 - Deliver Technology



Effectively manage the delivery of County-wide GIS technology services

The team has deployed several innovative applications to various departments/divisions including: Billing, SCADA Dispatch, Constables, Building Code, Assessment, Permits, Environmental Services, Damage Prevention, Emergency Operations and more.





Goal #3 - Skilled Workforce



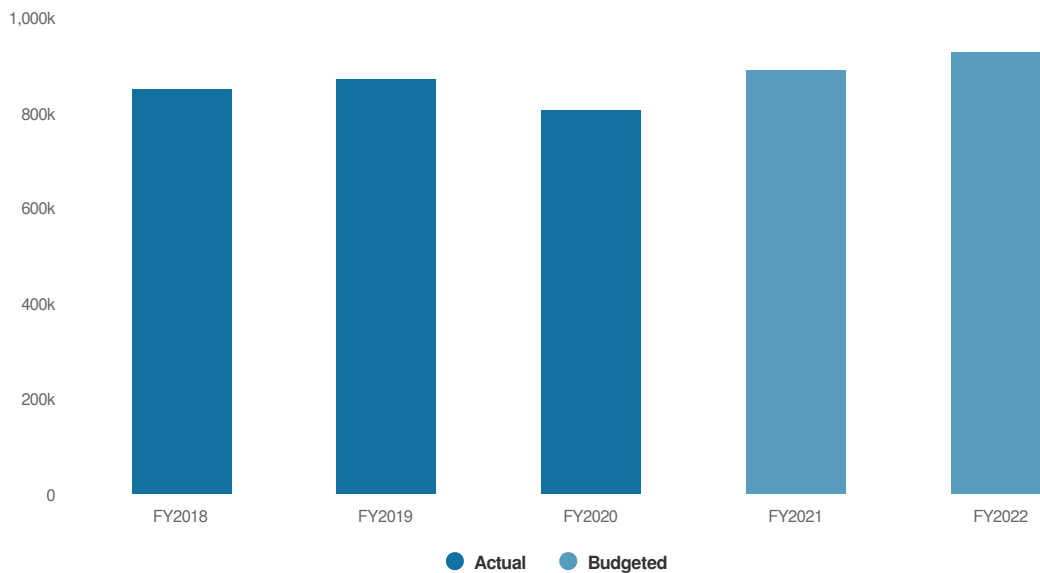
Ensure a skilled, responsive, and innovative workforce that keeps current with evolving business-critical GIS technologies.

Expenditures Summary

The FY 2022 budget increased by \$38,061, or 4.28 percent. The increase is due to employment costs and a one-time expense of performing a GIS architecture health check on the County's systems.

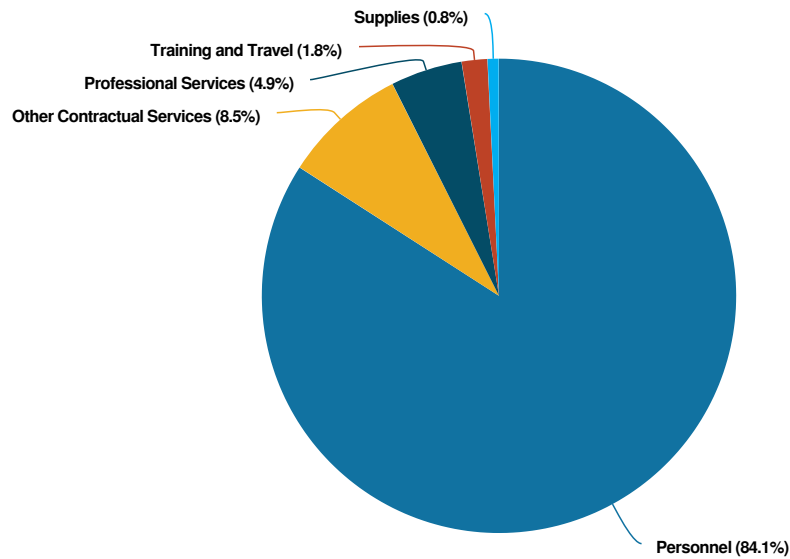
\$928,252 **\$38,061**
(4.28% vs. prior year)

GIS Proposed and Historical Budget vs. Actual



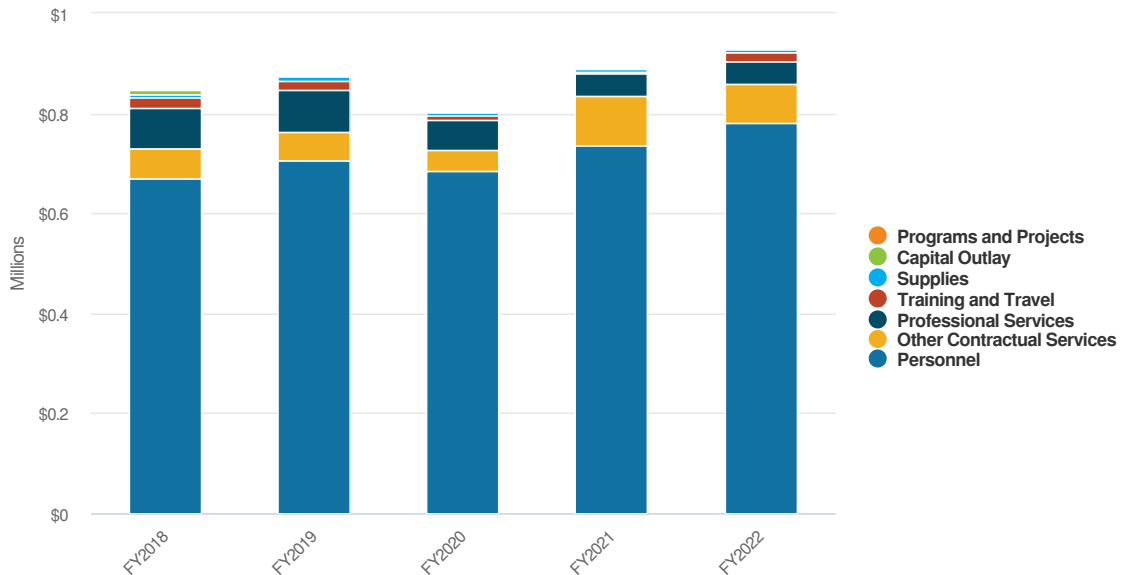
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				

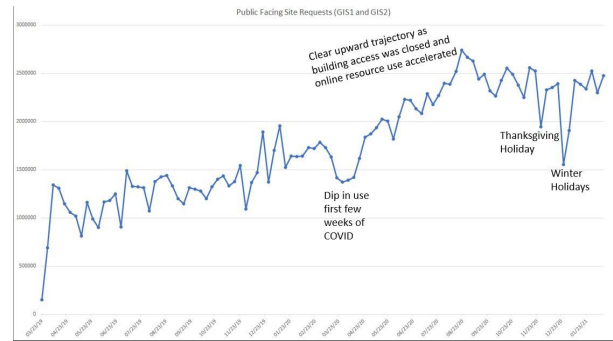


Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Salaries	\$390,433.20	\$435,000.00	\$468,551.00	7.7%
Vision Plan	\$306.17	\$648.00	\$648.00	0%
Dental Plan	\$3,179.86	\$5,616.00	\$5,616.00	0%
FICA Tax	\$28,355.28	\$33,282.00	\$35,844.00	7.7%
Health Insurance	\$142,405.45	\$151,200.00	\$153,000.00	1.2%
Pension	\$119,668.54	\$108,750.00	\$117,125.00	7.7%
Total Personnel:	\$684,348.50	\$734,496.00	\$780,784.00	6.3%
Professional Services				
Other Professional Services	\$58,108.80	\$44,347.40	\$45,347.40	2.3%
Total Professional Services:	\$58,108.80	\$44,347.40	\$45,347.40	2.3%
Other Contractual Services				
Communications	\$2,614.80	\$3,808.00	\$2,808.00	-26.3%
Postage & Freight	\$28.35	\$100.00	\$100.00	0%
Insurance	\$2,129.24	\$2,590.00	\$2,720.00	5%
Repairs and Maintenance	\$33,582.09	\$84,700.00	\$43,093.00	-49.1%
Other Contractual Services	\$4,973.00	\$10,000.00	\$30,000.00	200%
Total Other Contractual Services:	\$43,327.48	\$101,198.00	\$78,721.00	-22.2%
Supplies				
Office / Operating Supplies	\$2,517.90	\$3,700.00	\$3,700.00	0%
Fuel	\$1,051.42	\$2,000.00	\$2,000.00	0%
Dues & Subscriptions		\$450.00	\$450.00	0%
Uniforms		\$500.00	\$0.00	-100%
Maintenance & Repairs Parts	\$873.98	\$1,000.00	\$1,000.00	0%
Tools and Small Equipment	\$68.00	\$500.00	\$0.00	-100%
Total Supplies:	\$4,511.30	\$8,150.00	\$7,150.00	-12.3%
Training and Travel				
Seminars/Conferences/Training	\$3,274.00	\$1,500.00	\$13,250.00	783.3%
Mileage	\$107.52	\$500.00	\$0.00	-100%
Travel	\$6,803.64	\$0.00	\$3,000.00	N/A
Total Training and Travel:	\$10,185.16	\$2,000.00	\$16,250.00	712.5%
Capital Outlay				
M & E - Computer - 5421	\$5,500.00	\$0.00	\$0.00	0%
Total Capital Outlay:	\$5,500.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$805,981.24	\$890,191.40	\$928,252.40	4.3%

GIS Architecture Health Check - \$20,000

Ensure functional support of rapidly growing GIS user base.





Grant-in-Aid



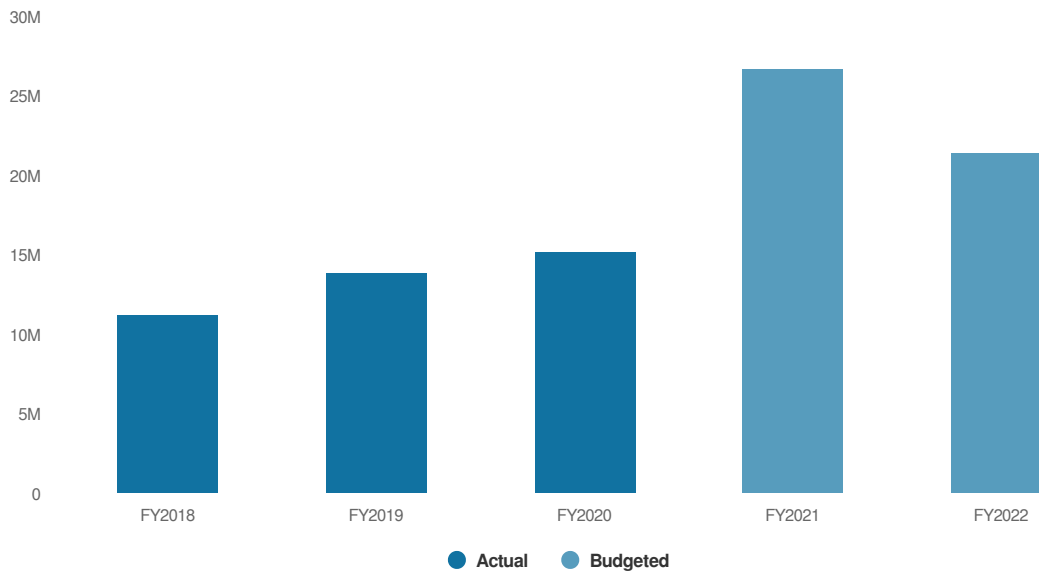
The County's Grant-in-Aid program provides assistance to residents and property owners by partnering with nonprofits. Most of the County's grants fund public safety efforts. Below is a graph that shows the grant breakdown by category.

Expenditures Summary

The Grant-in-Aid program decreased \$5,328,774 or 19.93 percent. The decrease is due to one-time \$250,000 grants to each non-profit entity that had an ambulance in FY 2021.

\$21,411,362 **-\$5,328,774**
(-19.93% vs. prior year)

Grant-in-Aid Proposed and Historical Budget vs. Actual



Detailed Expenditures

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expenditures				
Non Location				
Fire Company Grants	\$519,265.00	\$519,265.00	\$519,265.00	0%
Rescue Truck	\$64,909.00	\$64,909.00	\$64,909.00	0%
Aerial Device	\$60,379.00	\$60,379.00	\$60,379.00	0%
State Fire Grant		\$0.00	\$30,000.00	N/A
Fire Service Discretionary	\$2,045,158.31	\$2,057,000.00	\$2,057,000.00	0%
Fire Service Enhancement	\$1,789,443.02	\$1,500,000.00	\$1,700,000.00	13.3%



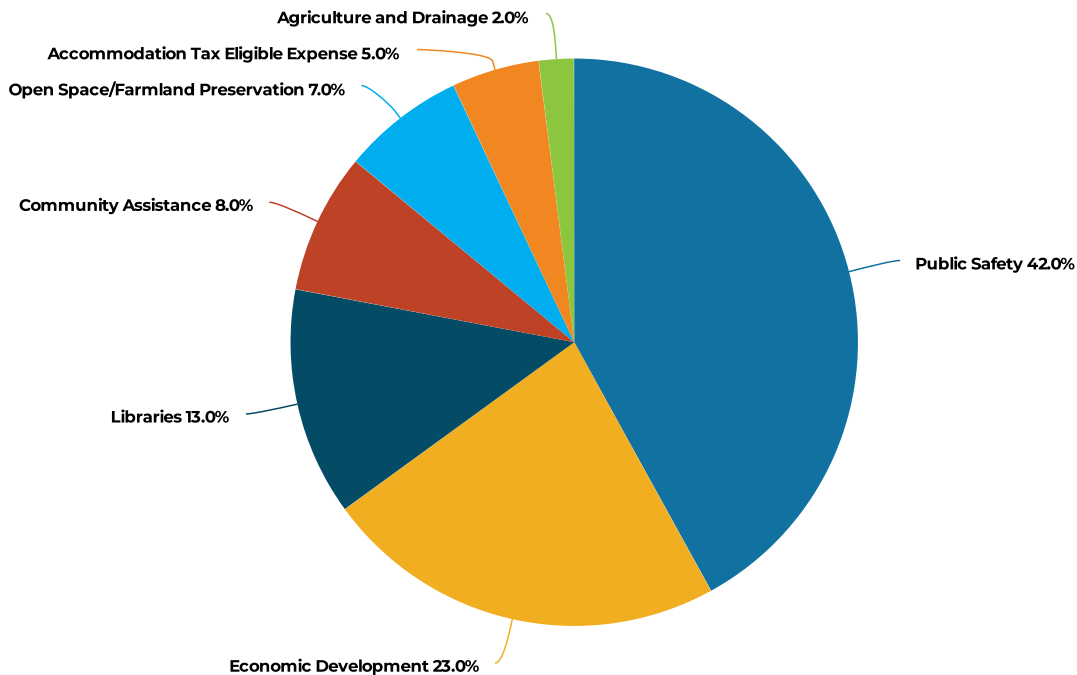
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Fire Service Special Grant	\$120,249.99	\$80,000.00	\$80,000.00	0%
Ambulance Grants	\$94,797.00	\$5,469,797.00	\$94,797.00	-98.3%
Local Law Enforcement Grants	\$690,000.00	\$805,000.00	\$690,000.00	-14.3%
Agriculture Extension Work	\$109,049.00	\$109,049.00	\$109,049.00	0%
Soil Conservation Dist Tax Dit	\$125,000.00	\$125,000.00	\$125,000.00	0%
Drainage Grants	\$175,000.00	\$175,000.00	\$225,000.00	28.6%
Open Space Grants	\$1,007,100.78	\$2,700,000.00	\$1,417,000.00	-47.5%
Accom. Tax Eligible Exp		\$1,000,000.00	\$1,000,000.00	0%
CHEER & Senior Center Grts	\$71,600.00	\$71,600.00	\$71,600.00	0%
Community Action Agency	\$9,600.00	\$9,600.00	\$9,600.00	0%
Human Service Grants	\$224,488.00	\$225,000.00	\$225,000.00	0%
Housing Assistance Grant	\$236,985.00	\$770,000.00	\$820,000.00	6.5%
Community Grants	\$174,931.12	\$210,000.00	\$175,000.00	-16.7%
Local Library Grants	\$2,499,884.16	\$2,551,200.00	\$2,605,600.00	2.1%
Local Library Placement Fees	\$129,371.00	\$130,000.00	\$130,000.00	0%
Assistance Relief Fund	\$46,546.20	\$61,000.00	\$61,000.00	0%
Payment in Lieu of Tax	\$6,715.00	\$6,715.00	\$6,715.00	0%
Economic Assistance - Towns	\$7,422.55	\$15,000.00	\$15,000.00	0%
Miscellaneous Grants		\$200,000.00	\$0.00	-100%
Misc. Grnt. - Cntr Inland Bays	\$26,200.00	\$83,200.00	\$194,700.00	134%
Misc. Grnt. - Youth	\$20,100.00	\$22,000.00	\$22,000.00	0%
Misc. Grnt. - Econ Dev	\$40,000.00	\$17,000.00	\$40,000.00	135.3%
Misc. Grnt. - Comm Outreach	\$38,568.25	\$22,000.00	\$22,000.00	0%
Misc. Grnt. - Public Safety	\$15,000.00	\$15,000.00	\$15,000.00	0%
Misc. Grnt. - Health Services	\$80,000.00	\$60,000.00	\$60,000.00	0%
Economic Assistant Loan	-\$88,565.46	\$4,000,000.00	\$3,000,000.00	-25%
Sports Field Grant	\$1,390,032.56	\$0.00	\$0.00	0%
Western Sussex Business Park		\$0.00	\$1,889,291.00	N/A
DDD Grant	\$100,000.00	\$100,000.00	\$100,000.00	0%
State Police Grants	\$3,298,177.08	\$3,413,922.00	\$3,684,957.00	7.9%
Dept of Corrections Grant	\$34,198.11	\$91,500.00	\$91,500.00	0%
Total Non Location:	\$15,161,604.67	\$26,740,136.00	\$21,411,362.00	-19.9%
Total Expenditures:	\$15,161,604.67	\$26,740,136.00	\$21,411,362.00	-19.9%



Grants by Category

Sussex County grants funds to multiple organizations. As shown in the chart below, the biggest categories of grants are public safety and economic development.

Grant-in-Aid Categories



Public Safety

The majority of the County's Grant-in-Aid, \$9.0 million goes to public safety. The budget includes \$4.6 million to fire and ambulance companies, \$3.7 million to Delaware State Police, \$0.7 million to local law enforcement, and \$15,000 for lifeguards. Funding for public safety comes from realty transfer tax and the pass-through building permit fire service fee. New this year is a \$30,000 grant to the State Fire Commission to help with fire volunteer recruitment.

There was a one-time grant of \$250,000 per ambulance company for a total of \$5.4 million in FY 2021.

Libraries

The County supports 11 independent libraries with \$2.7 million of grants. Funding for the libraries come through a library tax of \$1.8 million, mobile home placement tax of \$130,000, and general property tax of \$800,000. The funding increased by \$54,400 from the previous year due to growth in assessments.

Open Space

The County participates in multiple open space programs. There is \$1.4 million in the budget for possible open space partnerships. A couple of the programs that Sussex County participates in include Sussex County Land Trust and Farmland Preservation.



Economic Development

The County has several economic development programs. One of which is the ExciteSussex loan program. Eligible businesses that create and retain full-time businesses in Sussex County could qualify. This year's budget includes the \$3 million that County Council committed with its partnership with Discover Bank and the National Development Council in FY 2021.

Another economic development grant is the Downtown Development District Program. If an award is granted by the State of Delaware, the County will contribute \$1 for every \$2 awarded from the State up to \$10,000 for commercial and mixed-use projects and up to \$1,500 for residential properties.

In addition to the County's two programs, the County grants funds to organizations that help with economic development in the County. The programs included in this year's budget are: Slam Dunk to the Beach, Delaware District III - Little League World Series, and Wings and Wheels. As we prepared the budget, it is anticipated that these events will be held. If they are canceled, the funds will not be awarded.

Community Assistance

The Community Assistance grants contain County programs with multiple partnerships. One such County program is a tax and sewer assistance program to help low-income individuals. Approximately \$61,000 is used to help residents pay their tax or sewer bills. The County also has a Council District Grant program, County Youth Grant program and a Human Service Grant program. All three programs require grant applications with a vote by Council to approve the disbursement of funds. Organizations that the County partners with annually include First State Community Action Agency, CHEER, Josh Freeman Foundation and Center for the Inland Bays.

The largest type of grant in this category is housing assistance for \$820,000. The breakdown of the \$820,000 is:

- \$300,000, a \$50,000 increase, for emergency housing rehabilitation projects.
- \$500,000 for a new affordable housing program
- \$20,000 for Code Purple and homeless shelters

Accommodation Tax Eligible Expenses

The County is authorized to collect an Accommodations Tax. The monies collected from this tax are earmarked for beach nourishment, waterway dredging, economic development, tourism programs, recreational activities, water quality projects, and flood control projects. The County Council will most likely not spend these funds during FY 2022, as it is anticipated that it will take several years of collections to have sufficient funds to be used on these eligible expenses. This line item in the budget is simply to offset the expected revenue. During the COVID-19 pandemic, County Council suspended the collection of the Accommodations Tax. It is anticipated that the collection will resume in FY 2022.

Agriculture and Drainage

The County works in partnership with the Sussex County Conservation District on tax ditch and drainage issues. The County also has a long-standing relationship with the University of Delaware Agriculture Program for research and education.

The FY 2022 budget includes an increase of \$50,000 for Sussex County Conservation Districts cover crop program.



Human Resources



Karen Brewington
Director of Human Resources

The Human Resources Department is a support office to the County's departments, constitutional offices and County Council. There are over 500 full-time employees and over 40 part-time employees included in this budget as well as nearly 300 pensioners. Responsibilities include recruitment, training, leave and payroll administration, employee grievances, discipline procedures, training and development, and administration of benefits.

Mission

To provide comprehensive professional-level support services that lead to the improved welfare of employees and retirees, and the efficiency and effectiveness of County Government operations

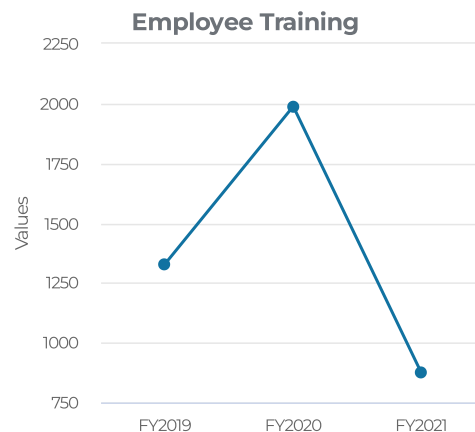
Prior Year's Successes

1. Implemented electronic file transfer to Delta Dental vendor for dental participants
2. Launched Employee Self Service to Pensioners eliminating costs for printing and mailing monthly checks and tax information
3. Implemented online application in Munis
4. Launched new prescription program with Express Scripts reducing costs for employees and County
5. Enhanced performance evaluation process and updated procedures manual and tutorial
6. Implemented COVID-19 policies, forms, processes to provide and maintain a safe workplace

Goal #1 - Learning Pathways



Implement Learning Pathways for managers and non-managerial staff certificate programs in Cornerstone to include in-person and virtual training



Goal #2 - Medicare



Research Medicare Advantage programs to provide richer benefits and less cost, including RX coverage

Goal #3 - Electronic Files



Implement electronic file transfer for vision vendor for vision participants

Goal #4 - Applicant Tracking



Create requisition process, procedures and workflow for Munis Applicant Tracking System

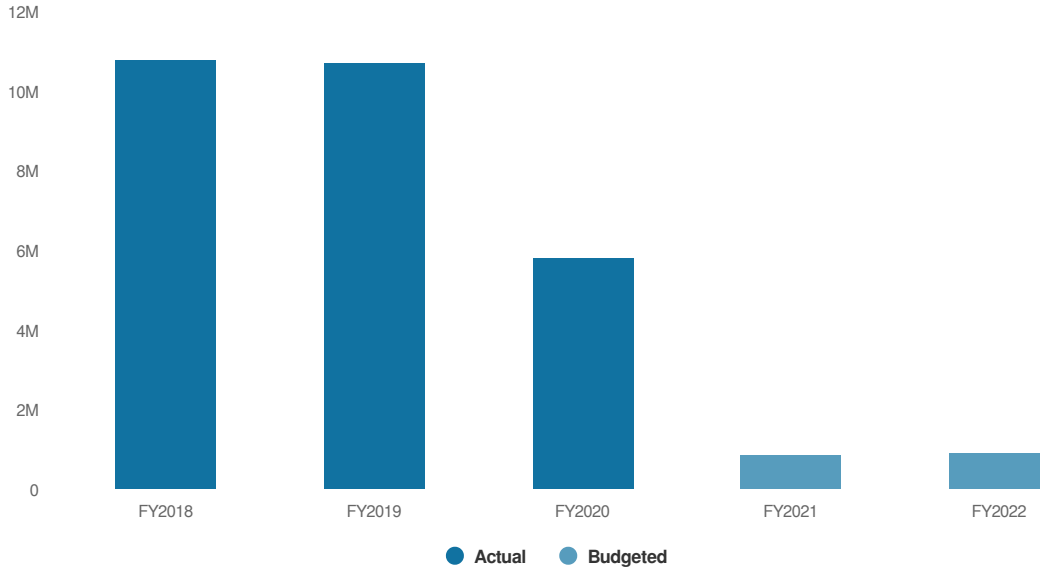


Expenditures Summary

The FY 2022 increased \$31,740, or 3.68 percent. The increase is in Other Professional Services for compensation statements and a Medicare advantage study. The variations in the chart below is a result of additional pension contributions of \$10 million for FY 2018 and 2019 and \$5 million for FY 2020.

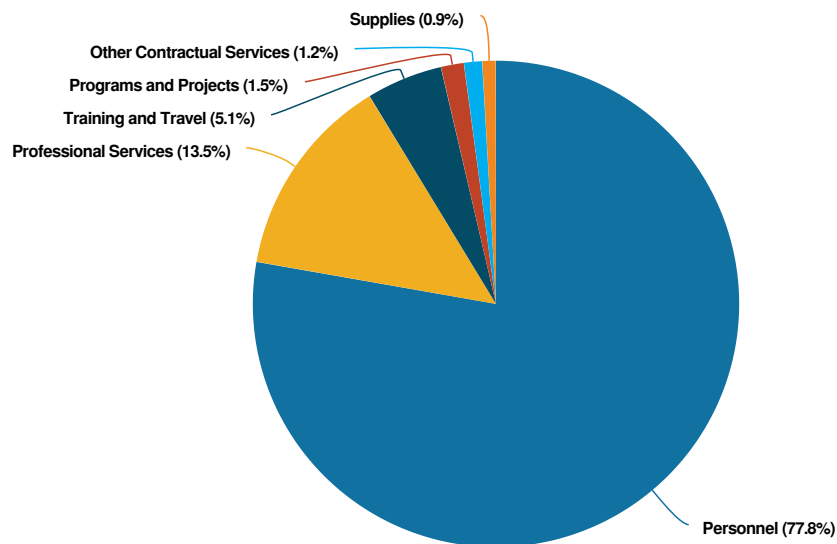
\$894,431 **\$31,740**
(3.68% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



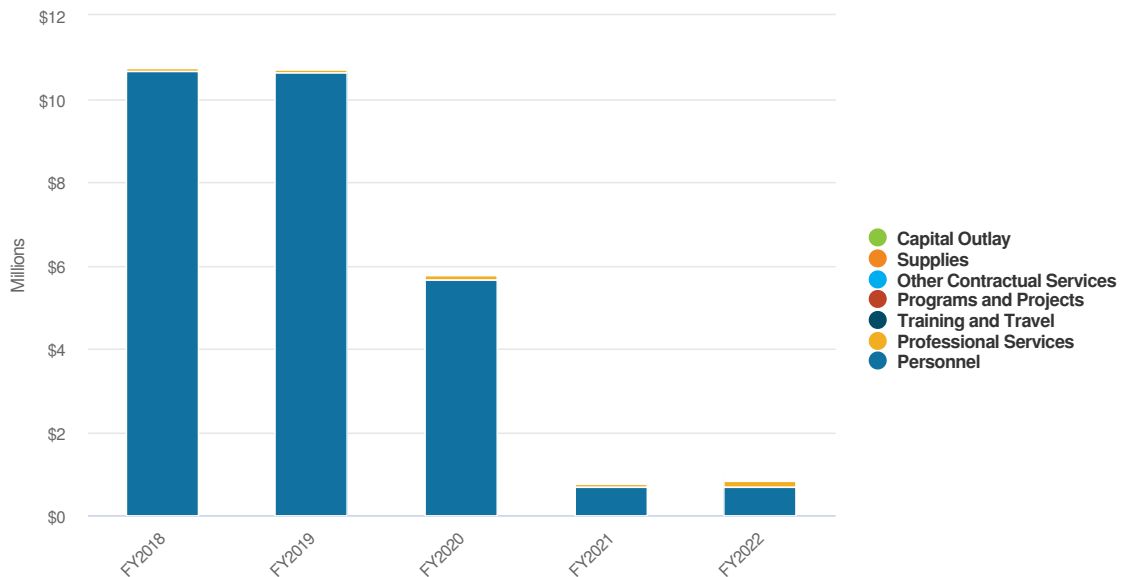
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



The operational costs of Human Resources has remained relatively flat. The large amounts in FY 2018 through FY 2020 were additional pension contributions the County made to its pension fund.



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$395,833.24	\$401,327.00	\$423,426.00	5.5%
Cost Reimbursement - Salaries	-\$131,059.08	-\$127,467.60	-\$131,624.00	3.3%
Vision Plan	\$308.60	\$432.00	\$432.00	0%
Dental Plan	\$3,179.33	\$3,744.00	\$3,744.00	0%
FICA Tax	\$28,142.53	\$30,702.00	\$32,392.00	5.5%
Health Insurance	\$108,916.97	\$100,800.00	\$102,000.00	1.2%
Pension	\$117,085.76	\$100,332.50	\$96,125.00	-4.2%
Worker's Compensation	\$70,369.72	\$90,000.00	\$90,000.00	0%
Unemployment Compensation	\$8,789.59	\$10,000.00	\$10,000.00	0%
Pension	\$5,000,000.00	\$0.00	\$0.00	0%
Pension - 5120	\$3,015.60	\$0.00	\$0.00	0%
Salaries	\$63,100.00	\$64,200.00	\$64,200.00	0%
FICA Tax	\$4,827.24	\$7,000.00	\$5,000.00	-28.6%
Total Personnel:	\$5,672,509.50	\$681,069.90	\$695,695.00	2.1%
Professional Services				
Legal	\$40,349.42	\$34,500.00	\$40,000.00	15.9%
Other Professional Services	\$74,792.68	\$67,140.00	\$108,080.00	61%
Cost Reimbursement - OP	-\$23,028.42	-\$20,428.00	-\$29,616.00	45%
Other Professional Services	\$2,250.00	\$2,500.00	\$2,500.00	0%
Total Professional Services:	\$94,363.68	\$83,712.00	\$120,964.00	44.5%
Other Contractual Services				
Communications	\$2,971.71	\$3,120.00	\$3,900.00	25%
Postage & Freight	\$935.99	\$1,100.00	\$1,100.00	0%
Repairs and Maintenance	\$4,332.50	\$8,425.00	\$3,175.00	-62.3%
Printing & Binding	\$62.34	\$400.00	\$400.00	0%
Advertising	\$2,467.98	\$5,000.00	\$5,000.00	0%
Cost Reimbursement - Cont Sr	-\$2,154.12	-\$3,609.00	-\$2,715.00	-24.8%
Total Other Contractual Services:	\$8,616.40	\$14,436.00	\$10,860.00	-24.8%
Supplies				
Office / Operating Supplies	\$1,392.34	\$4,000.00	\$4,000.00	0%
Dues & Subscriptions	\$5,040.27	\$5,830.00	\$5,990.00	2.7%
Tools and Small Equipment		\$2,500.00	\$0.00	-100%
Cost Reimbursement Supplies	-\$1,286.52	-\$2,366.00	-\$1,998.00	-15.6%
Total Supplies:	\$5,146.09	\$9,964.00	\$7,992.00	-19.8%
Programs and Projects				
Programs and Projects	\$6,736.11	\$23,400.00	\$17,100.00	-26.9%
Cost Reimbursement Misc.	-\$1,347.23	-\$3,720.00	-\$3,420.00	-8.1%
Total Programs and Projects:	\$5,388.88	\$19,680.00	\$13,680.00	-30.5%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Training and Travel				
Seminars/Conferences/Training		\$7,500.00	\$10,100.00	34.7%
Inhouse Training	\$8,612.55	\$2,805.00	\$18,500.00	559.5%
Mileage	\$229.92	\$500.00	\$500.00	0%
Travel	\$432.63	\$6,700.00	\$8,700.00	29.9%
Cost Reimbursement T & E	-\$1,855.01	-\$1,576.25	-\$7,560.00	379.6%
Tuition	\$3,146.25	\$23,500.00	\$15,000.00	-36.2%
Total Training and Travel:	\$10,566.34	\$39,428.75	\$45,240.00	14.7%
Capital Outlay				
Machinery and Equipment		\$16,000.00	\$0.00	-100%
Cost Reimbursement - Capital		-\$1,600.00	\$0.00	-100%
Total Capital Outlay:		\$14,400.00	\$0.00	-100%
Total Expense Objects:	\$5,796,590.89	\$862,690.65	\$894,431.00	3.7%

Initiative #1 - Training

Enhance training for managers and non-managers through online classes.



Initiative #2 - Spousal Coordination of Benefits

Revise current policy to align with competitors and keeping health costs down for employees and County.



Information Technology



Dwayne Kilgo
Director of Information Technology

Information Technology is responsible for the phone and computer network systems and related infrastructure, which includes the design, upgrade, and repair of all computers within the County network. This department also designs and administers the County's website.


Mission

To support the mission of the Sussex County Government by using technologies and services; developing and applying industry standard processes and procedures; and providing excellent customer service to all customers

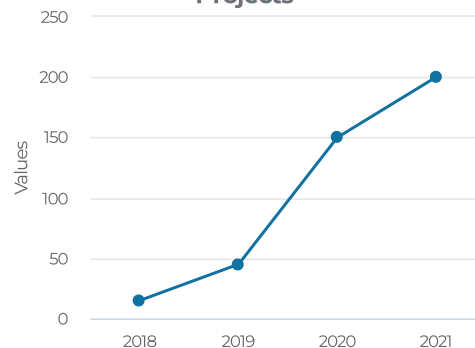
Prior Year's Successes

1. Led the technology effort to allow staff to work from home during the COVID-19 pandemic
2. Implemented a virtual platform for all public County meetings
3. Expanded capabilities to hold public broadcasts outside County facilities
4. Continued assistance in providing wireless broadband in Sussex County by installing two new vertical assets in underserved locations
5. Implemented new firewalls providing more in-depth insight of inbound and outbound traffic, allowing blocking of unwanted intruders
6. Implemented customized application to increase productivity between Assessment, Deeds and GIS


Goal #1 - Broadband

 Review and validate service areas and focus on the areas in which there is need to enhance and solicit broadband services, which includes installing at least 3 vertical assets in underserved areas

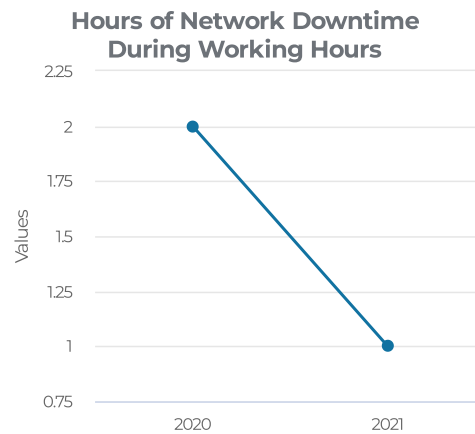
Residents Connected to Broadband Through County Projects




Goal #2 - Network Downtime

 Minimize network downtime during work hours when work is disrupted less than 7 hours a day


*This performance measure only started being tracked in Fiscal Year 2020.




Goal #3 - Cost Savings

 Promote fiscally responsible recommendations for all County information technology expenditures by finding savings in at least one recurring cost

Goal #4 - Disaster Recovery Plan

 Continue enhancing the Information Technology Disaster Recovery Plan and coordinate future business continuity plans with other departments/divisions

Goal # 5 - Cybersecurity

 Continue to promote cybersecurity awareness with County staff and minimize the risk of security threats to the organization; through training and phishing campaigns, our goal is to mitigate the risk of compromise

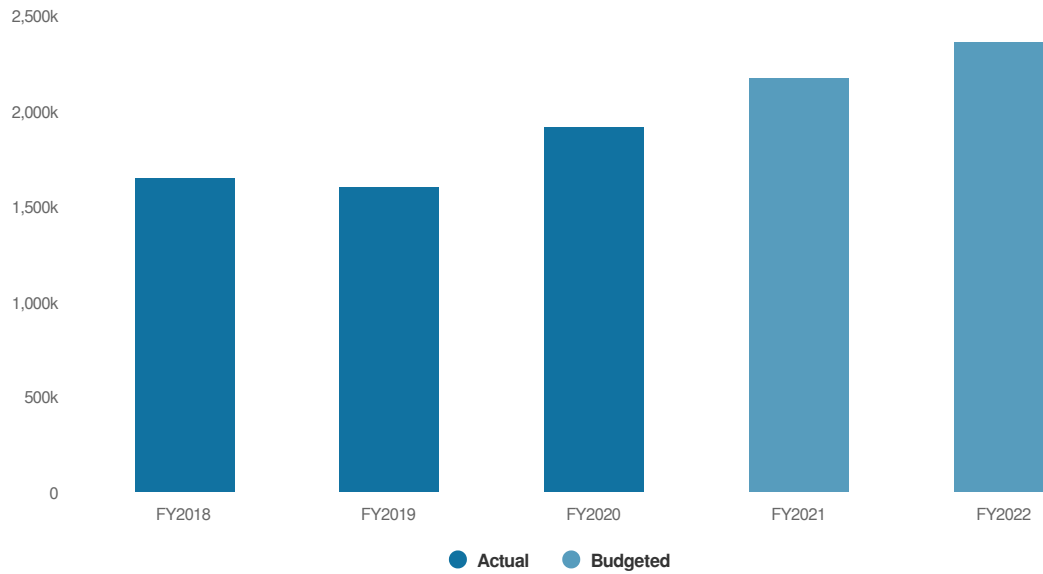


Expenditures Summary

The FY 2022 increased \$184,825, or 8.47 percent. The increase is a result of additional repairs and maintenance costs for software licenses and a new purchase for audio-visual equipment in the Council chambers.

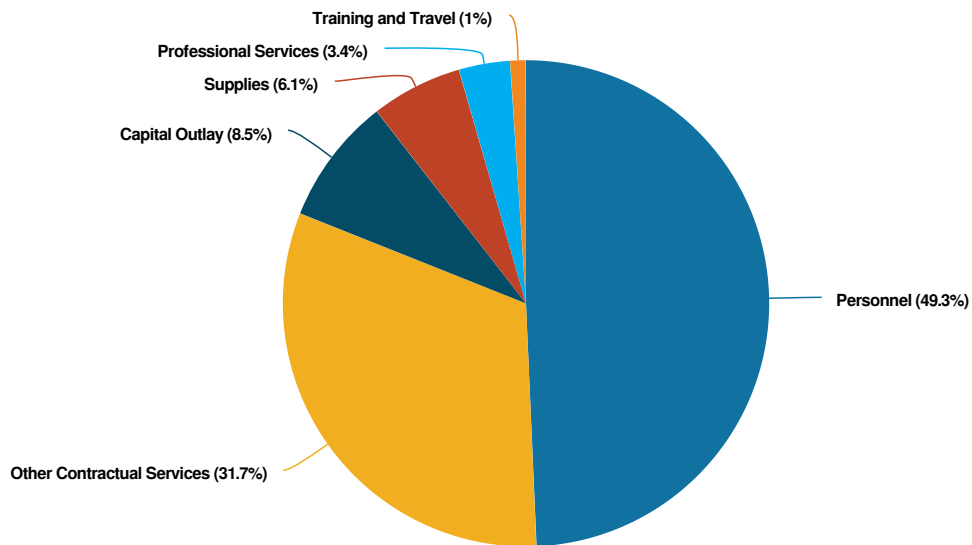
\$2,366,338 **\$184,825**
(8.47% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

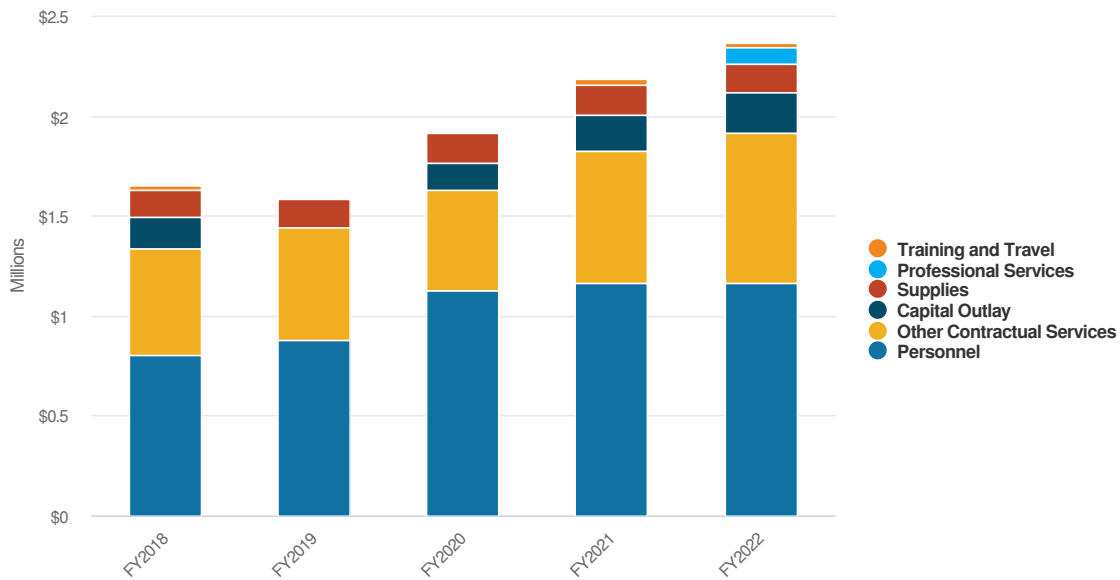


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The County is becoming more reliant on technology as it automates many of its processes. Although automation saves employment costs in most departments, it increases maintenance agreements and personnel in this department's budget.

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$862,636.65	\$946,140.00	\$929,278.00	-1.8%
Cost Reimbursement - Salaries	-\$336,694.51	-\$327,651.33	-\$348,641.00	6.4%
Vision Plan	\$772.31	\$1,080.00	\$1,152.00	6.7%
Dental Plan	\$7,948.41	\$9,360.00	\$9,984.00	6.7%
FICA Tax	\$62,793.43	\$66,954.00	\$71,090.00	6.2%
Health Insurance	\$272,058.16	\$252,000.00	\$272,000.00	7.9%
Pension	\$253,111.71	\$219,035.25	\$232,325.00	6.1%
Total Personnel:	\$1,122,626.16	\$1,166,917.92	\$1,167,188.00	0%
Professional Services				
Other Professional Services	\$2,647.50	\$5,500.00	\$80,500.00	1,363.6%
Total Professional Services:	\$2,647.50	\$5,500.00	\$80,500.00	1,363.6%
Other Contractual Services				
Communications	\$79,103.95	\$48,900.00	\$69,300.00	41.7%
Postage & Freight	\$2.55	\$50.00	\$50.00	0%
Insurance	\$3,334.03	\$5,310.00	\$5,310.00	0%
Repairs and Maintenance	\$425,375.84	\$528,075.00	\$603,630.00	14.3%
Other Contractual Services		\$72,000.00	\$72,000.00	0%
Total Other Contractual Services:	\$507,816.37	\$654,335.00	\$750,290.00	14.7%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Supplies				
Office / Operating Supplies	\$962.29	\$3,000.00	\$2,000.00	-33.3%
Fuel	\$1,145.78	\$1,800.00	\$2,400.00	33.3%
Dues & Subscriptions	\$703.50	\$710.00	\$710.00	0%
Maintenance & Repairs Parts	\$846.40	\$2,500.00	\$1,500.00	-40%
Tools and Small Equipment	\$19,001.73	\$40,000.00	\$40,000.00	0%
Sm. Computer Equipment - 5422	\$127,156.82	\$97,000.00	\$97,000.00	0%
Total Supplies:	\$149,816.52	\$145,010.00	\$143,610.00	-1%
Training and Travel				
Seminars/Conferences/Training	\$2,394.00	\$14,000.00	\$14,000.00	0%
Mileage		\$250.00	\$250.00	0%
Travel	\$2,796.90	\$10,500.00	\$10,500.00	0%
Total Training and Travel:	\$5,190.90	\$24,750.00	\$24,750.00	0%
Capital Outlay				
Machinery and Equipment	\$130,917.43	\$150,000.00	\$200,000.00	33.3%
Transportation Equip		\$35,000.00	\$0.00	-100%
Total Capital Outlay:	\$130,917.43	\$185,000.00	\$200,000.00	8.1%
Total Expense Objects:	\$1,919,014.88	\$2,181,512.92	\$2,366,338.00	8.5%

Initiative #1 - Western Sussex DR Data Center - \$1,000,000

Build a disaster recovery (DR) facility in Seaford. This site will strategically separate the County's redundant data center from the primary data center. Currently, the two data centers are less than 2 miles apart, which is not an ideal solution for disaster recovery.



Initiative #2 - Council Chambers Audio Visual Upgrades - \$200,000

Audio-visual equipment in the Council chambers is aged and is no longer manufactured. An upgrade will replace all outdated equipment and better prepare the room for meetings post-COVID-19.



Legal



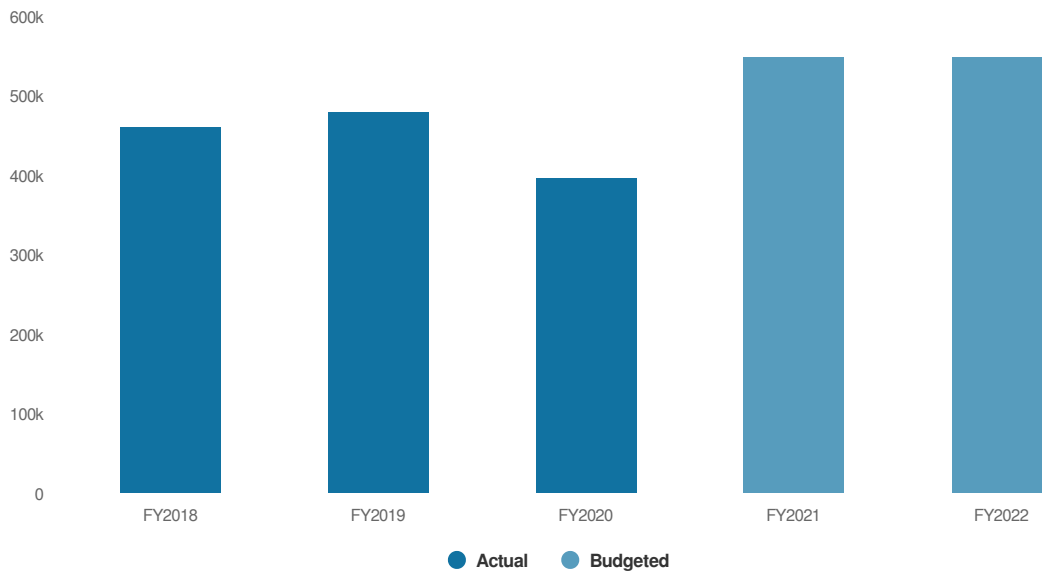
Sussex County does not have an in-house legal department. Moore and Rutt, P.A., is the legal firm appointed by the County Council; they represent the Council and the Board of Adjustment. Parkowski, Guerke and Swayze, P.A., is the appointed Assistant County Attorney and represents the Planning and Zoning Commission. Young, Conaway, Stargatt and Taylor represents the County on personnel and housing matters. Ballard Spahr, LLP, provides assistance with financial matters, including bond issuances.

Expenditures Summary

The expenses represented here are general legal fees that cannot be attributed to another fund or project.

\$550,000 **\$0**
(0% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Professional Services				
Legal	\$395,401.98	\$550,000.00	\$550,000.00	0%
Total Professional Services:	\$395,401.98	\$550,000.00	\$550,000.00	0%
Total Expense Objects:	\$395,401.98	\$550,000.00	\$550,000.00	0%



Library



Kathy Graybeal
County Librarian

The Library Department serves the County and independent libraries by working closely with the Delaware Division of Libraries and other members of the Delaware Library Consortium to advance library service, to grow library leaders, and to ensure effective operation of the statewide automated system. Library Administration is responsible for general administration and oversight of the County-operated libraries. The Library Operations includes three county-owned library facilities (Greenwood, Milton, and South Coastal), the mobile libraries, and a virtual library.

Mission

To enrich the quality of life for our communities by providing free access to ideas, information and materials, and to guide research, education and entertainment in a safe and welcoming environment

ROI: Sussex Libraries

THE VALUE OF SUSSEX COUNTY LIBRARIES

The libraries in Sussex County function as Technology Centers, Learning Centers and Community Centers for all in Sussex County, Delaware.

IN FY20 (AND DURING A WORLD-WIDE PANDEMIC)...

30,871 COMPUTER

sessions were logged at the Greenwood, Milton and South Coastal libraries allowing those in Sussex County access to computer terminals and Wifi.

A VALUE OF

\$648,291

Based on Fed Ex/Kinkos Pricing



PROGRAMS

32,902



People attended **1,805** programs offered by the County libraries.

A VALUE OF

\$394,186

Based on the average Entertainment/Program Admission Fee

210,472 ITEMS

were checked out from Sussex County libraries.



A TOTAL

VALUE OF OVER

\$2,398,441

Based on the average prices of Amazon, Audible, Netflix and iTunes



DURING THE ALMOST 4 MONTHS OF PANDEMIC LOCKDOWN, SUSSEX COUNTY LIBRARIES SERVED AS PARKING LOT WIFI HOTSPOTS FOR THEIR COMMUNITIES. IN JUNE 2020, THEY OFFERED CURBSIDE PICK-UP OF BOOKS AND CRAFT/PROGRAM KITS, PROVIDED REFERENCE SERVICE AND COMPUTER APPOINTMENTS AND HANDED OUT FREE BOOKS IN PARTNERSHIPS WITH FOOD PROGRAMS.



LIBRARIES WERE VISITED

176,646

times by the workers, residents, and visitors to Sussex County, Delaware

A VALUE OF

\$1,059,876

Based on the cost of a matinee movie ticket

THE FRIENDLY, HELPFUL SERVICE FROM THE
STAFF OF SUSSEX COUNTY LIBRARIES...

PRICELESS

Values calculated according to the Massachusetts Library Association from statistics submitted to the Delaware Division of Libraries for FY20.

SUSSEXLIBRARIES.ORG



Prior Year's Successes

Library Administration

1. Defined and established effective productivity of 30 full-time library staff via teleworking; this included coaching/mentoring around the process, purchase of hardware/software, online tools (e.g.: Zoom), etc. to ensure seamless delivery of work and a self-confident staff
2. Continued to ensure effective productivity in this fashion once the group moved into hybrid teleworking
3. Built processes/procedures for effective productivity between divergent work groups, including full and hybrid teleworkers and those required to return to their facilities full-time due to their job duties
4. Worked closely with Safety and Security, Human Resources and Facilities Management staff to guarantee COVID-19 safety protocols for customers and staff
5. Adapted quickly to serve the public in any way possible during each phase of the pandemic, examples include:
 1. Amplified Wi-Fi access via outdoor units; they were installed and functioning by April 20, 2020
 2. Posted first virtual storytimes by April 2020
 3. Expanded virtual programs for other age groups by May 2020
 4. Experimented with virtual Summer Reading Program in June 2020
 5. Started curbside delivery of books and media to customers in July 2020
6. Produced a series of public service announcements (PSAs) to help keep the public aware of library access and service availability; while they were/are a primary information line, the PSAs also provide reassurance to customers in a time of great upheaval

Greenwood

1. Learned to create, host, record and/or stream a wide variety of virtual programming for the community; intense individual and team instruction resulted in professional productions and a far-reaching service addition
2. Launched the Greenwood Library's Kindness Club with over 300 "Kindness Rocks" Grab-and-Go kits; kits were dispersed in less than a week and another round is planned for May 2021; the video created by the Teen Librarian that explains the club is located here: <https://youtu.be/WHH1LldZAM0>
3. Implemented Neighborly Notes, an intergenerational pen pal program in partnership with the Milton and South Coastal libraries to take the initiative across the county; partnering with 4-H clubs, Girl Scout troops and the Country Rest Home in Greenwood, library staff are answering the need for connection and communication after the long period of isolation many have experienced
4. Provided guidance to first-time homeschool parents through their "Homeschooling 101" series
5. Created a YouTube channel where Zoom classes were converted for viewing at any time by the public
6. Created a Story Walk encouraging outdoor exercise and time away from "a screen" while enjoying a story

Milton

1. Learned to create, host, record and/or stream a wide variety of virtual programming for the community; intense individual and team instruction resulted in professional productions and a far-reaching service addition
2. Created "Milton Library: On the Road" virtual programming in a cooperative effort with local business and public recreational area partners such as Cape Henlopen State Park and Milton Memorial Park
3. Continued sponsorship of the Hispanic Heritage Festival - virtually - with community partners to focus on health, school and employment ready themes.
4. Collaborating with librarians and media specialists from the schools within their service area to determine how best to support each in this and the upcoming school years

South Coastal

1. Learned to create, host, record and/or stream a wide variety of virtual programming for the community; intense individual and team instruction resulted in professional productions and a far-reaching service addition; from April 2020 to January 2021, library staff presented 112 programs with 3,356 people of all ages in attendance
2. Partnered with Operation Warm, a non-profit program that collects/distributes winter coats to children in need by library staff worked with their regular associates at the local elementary school to provide coats to 102 children
3. Kept patrons of all ages involved with the library and each other safely during the "lobbyside" service period where patrons picked up the pre-bagged, safely-packaged kits that contained activities ranging from children's crafts to teen projects to adult crafts to coloring pages and contests; from the end of June 2020 to February 2021, approximately 1,500 kits were created and distributed

Mobile Library

1. Learned to create, host, record and/or stream a wide variety of virtual programming for the community; intense individual and team instruction resulted in professional productions and a far-reaching service addition
2. Completed the American Library Association's Library Support Staff Certification program successfully
3. Evaluated the mobile library collections
4. Delivered books, media and craft projects curbside to Five-Star Day Care partners from July 2020 through November 2020

Virtual Library

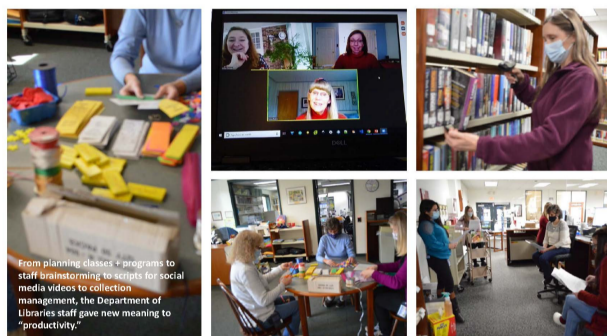
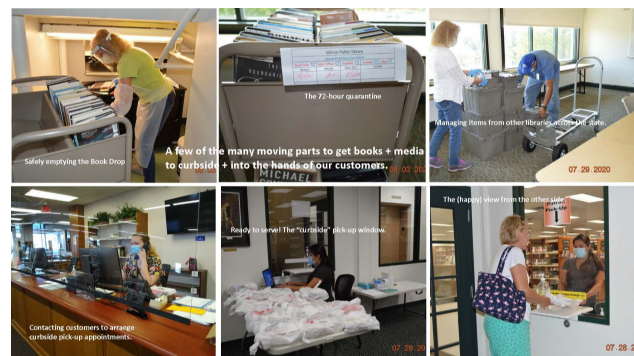
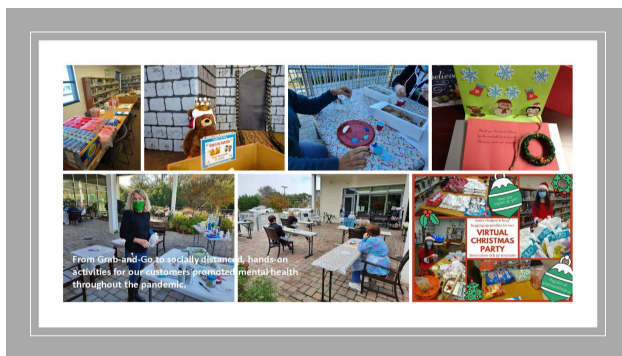
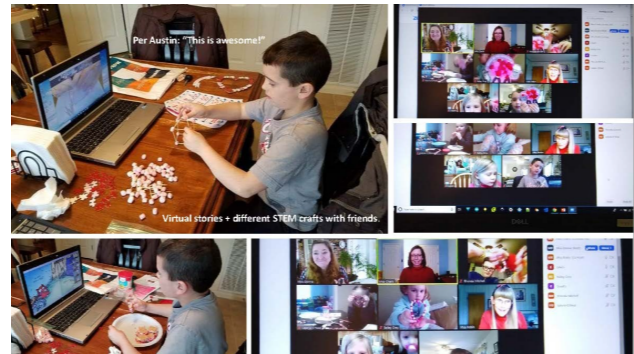
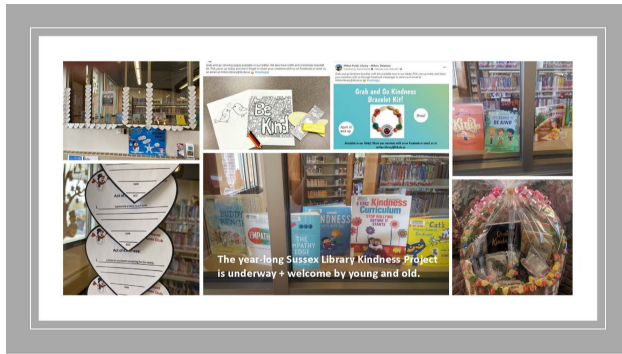
1. Lead Department of Libraries divisions in a systematic approach to uncharted territory of virtual meetings, classes and activities



2. Learned to create, host, record and/or stream a wide variety of virtual programming for the community; intense individual and team instruction resulted in professional productions and a far-reaching service addition
3. Administered county-wide library initiatives including the 2020 Online Summer Reading Challenge, 2020 Winter Reading Challenge, 2021 Spring Be Well Challenge in concert with key Independent library directors
4. Established and advanced a marketing group of staff from each of the County libraries
5. Utilized forced limitations of COVID-19 as opportunities to drive library marketing and library marketing team forward:
 1. Researched and purchased marketing software, LibraryAware, for County libraries. The tool produces professional graphic design of newsletters, brochures, flyers, etc.
 2. Purchased and set-up online marketing tool, Canva, for County libraries to produce equally professional graphic design on social media platforms
 3. Coordinated staff training and manages ongoing staff development using the software
6. Developed a solid brand for Sussex Libraries

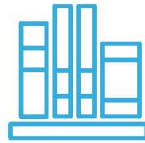


Pictures Tell the Success Story of FY 2021



Virtual Library Community Outreach





SUMMER READING 2020

As a response to Covid-19 & the pandemic, Sussex County Library Administration distributed over 800 free children's books to families throughout economically disadvantaged areas of Sussex County.

120 BOOKS RECEIVED IN BRIDGEVILLE, DE

Through a partnership with Affordable Housing in DE, 60 books were included in Covid household care kits for residents of Lavery Lane, a low-income apartment complex in Bridgeville. 60 books were distributed by the Bridgeville Public Library during Woodbridge School District's free breakfast & lunch dispersal at the library.



175 BOOKS RECEIVED IN GEORGETOWN, DE

Through a partnership with the First State Community Action Agency, we distributed 175 books during a DE Food Bank Mobile Pantry event in downtown Georgetown.

300 BOOKS RECEIVED IN SEAFORD, DE

Through a partnership with Seaford School District & the Seaford District Library, we distributed 300 hundred books at various locations throughout Seaford while following the Seaford School District's lunch truck during free lunch dispersal.



80 BOOKS INCLUDED IN SUMMER KITS

Through a partnership with the First State Community Action Agency (FSCAA), we included 80 books in summer kits distributed to children enrolled in the FSCAA's summer enrichment camp.

95 BOOKS RECEIVED IN ROXANA, DE

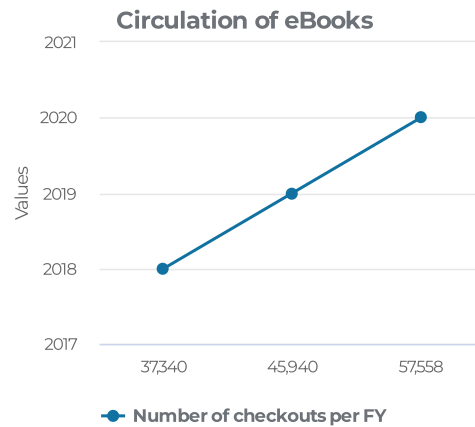
Through a partnership with the St. Vincent de Paul Society of Our Lady of Guadalupe Mission Church in Roxana, we distributed 95 books to families in Selbyville, Frankford, & Roxana during their weekly grocery & household supply event.



Goal #1 - eBook Circulation



Increase eBook circulation by 5 percent



Goal #2 - Classes and Programs



To continue to research and provide classes/programs, in-person or virtually, that contribute to mentally/physically active and healthy communities via a minimum of ten (10) diverse offerings by the Department divisions



Goal #3 - Library Advisory Board



To institute an up-to-date new member orientation for Library Advisory Board members and Trustees and establish closer working relationships with and between same; offer a minimum of one presentation of the orientation in FY 2022

Goal #4 - Greenwood



To dedicate staff time and energy to read and discuss "Have You Seen Luis Velez?" by Catherine Ryan Hyde

Goal #5 - Milton



To develop a library skills matrix to identify areas of staff expertise and identify gaps in learning/training; each staff member will advance skills in a minimum of one determined area of need


Goal #6 - South Coastal




To create a community garden within the library's Reading Garden area; a family-oriented project to encourage inter-generational participation



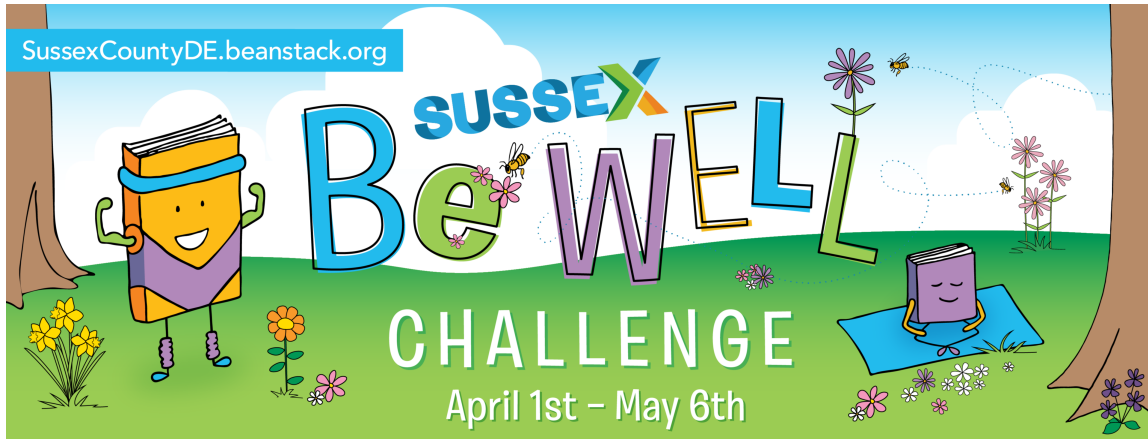
Goal #7 - Mobiles

 To exhibit at a minimum of one local senior event per Council district to promote dementia materials and the program, to support caregiver kids and to connect with potential partners

Goal #8 - Virtual Library

 To continue to evolve and unite digital services with community engagement, in virtual and in-person formats, to form solid social infrastructure partnerships by establishing a minimum of two (2) new county-wide efforts and increase participation by 5%

Virtual Library: Community Outreach

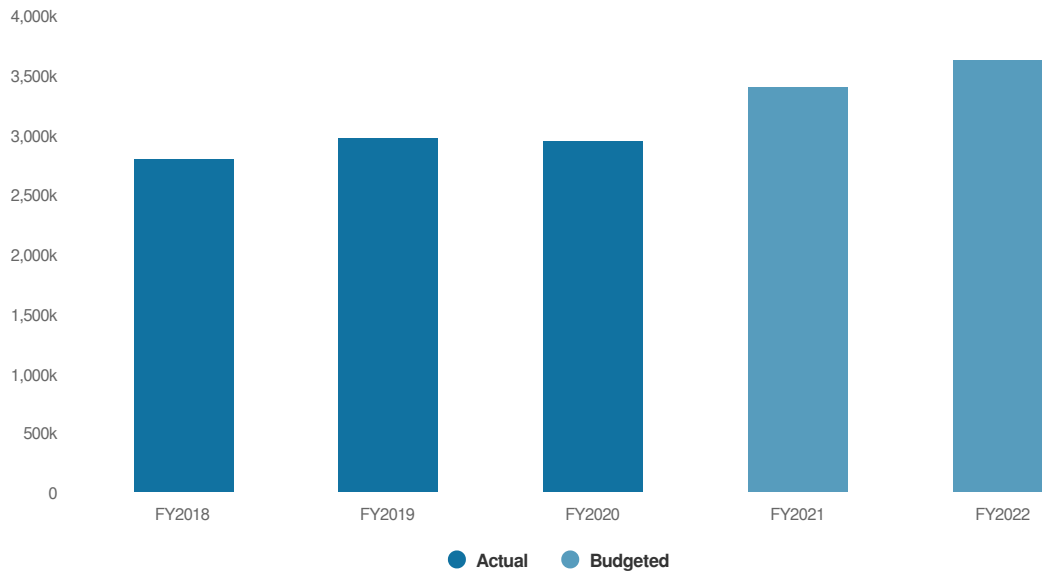


Expenditures Summary

The FY 2022 budget increased \$220,106, or 6.45 percent. The administration division of the department increased \$27,900. The increase was due to employment costs and training. The operations' division increased \$190,800. The increase is due to the following: \$30,000 grant from the State for each library totaling \$90,000; \$81,000 for library facility improvements that include HVAC, sidewalk and window repairs; and \$20,000 for staff training.

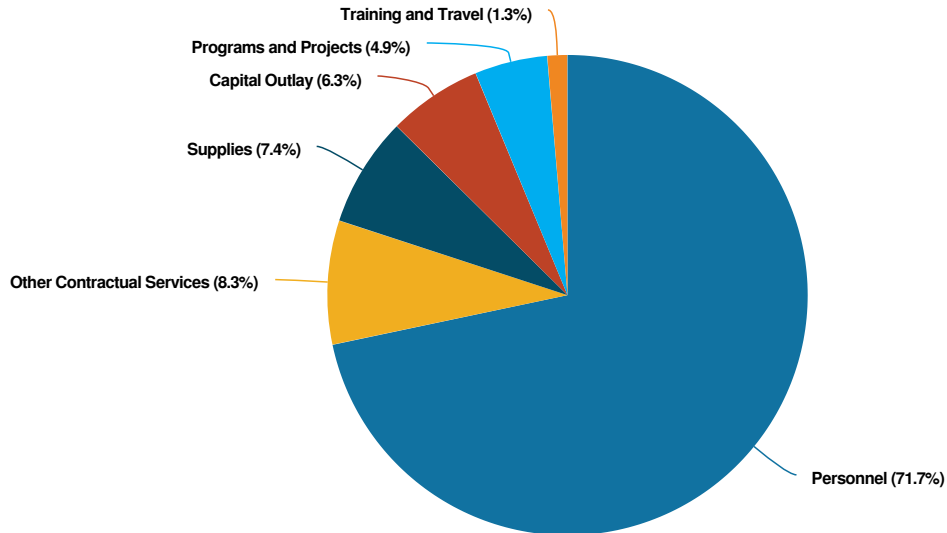
\$3,631,249 **\$220,106**
(6.45% vs. prior year)

Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

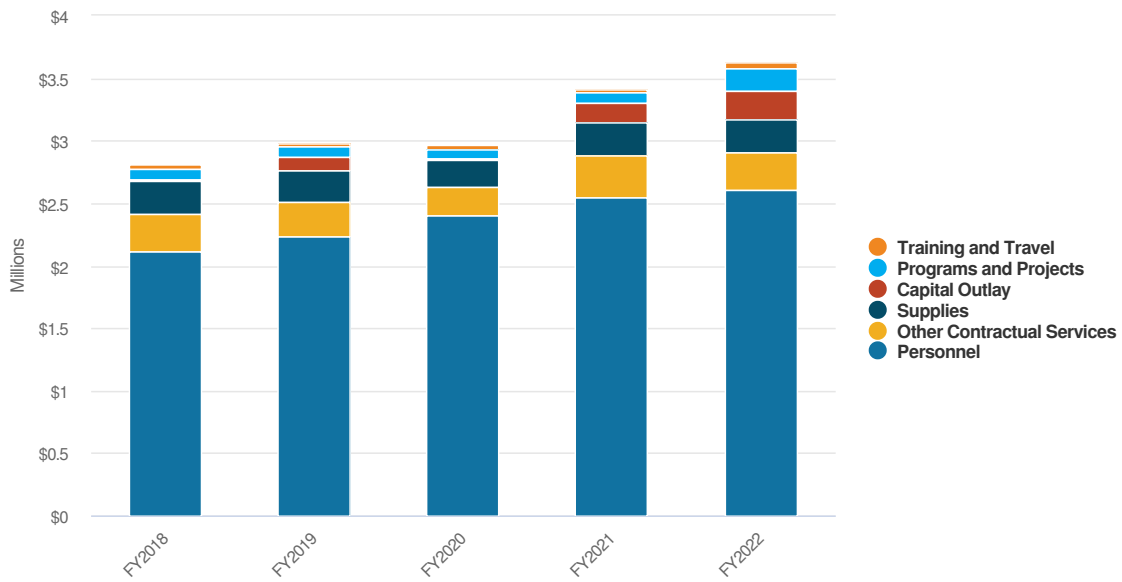
Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding



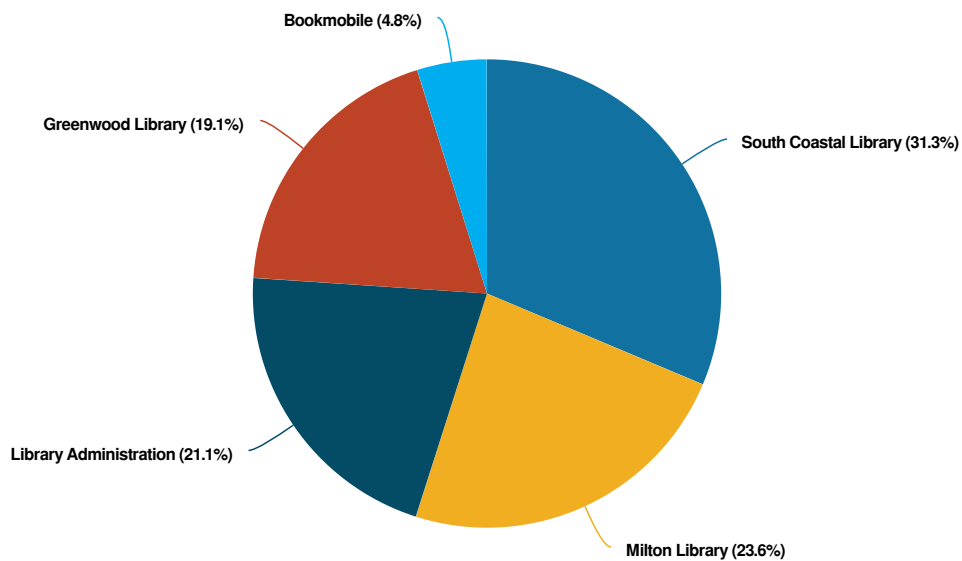
Budgeted and Historical Expenditures by Expense Type



Unlike most departments, the repairs to buildings are in the library's budget. It is the repair of these dedicated library buildings that are adding to the increase in operations over the years.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
------	---------------	-----------------------	---------------	--



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expenditures				
Library				
Library Administration				
Non Location				
Personnel				
Salaries	\$339,892.46	\$352,009.00	\$367,511.00	4.4%
Vision Plan	\$357.45	\$504.00	\$504.00	0%
Dental Plan	\$3,598.89	\$4,368.00	\$4,368.00	0%
FICA Tax	\$24,615.47	\$26,929.00	\$28,115.00	4.4%
Health Insurance	\$138,577.89	\$117,600.00	\$119,000.00	1.2%
Pension	\$89,927.06	\$88,094.75	\$87,250.00	-1%
Total Personnel:	\$596,969.22	\$589,504.75	\$606,748.00	2.9%
Other Contractual Services				
Communications	\$4,712.96	\$5,040.00	\$5,160.00	2.4%
Postage & Freight	\$2,805.67	\$4,400.00	\$4,400.00	0%
Repairs and Maintenance	\$3,729.28	\$5,050.00	\$4,250.00	-15.8%
Printing & Binding	\$545.00	\$436.68	\$500.00	14.5%
Advertising		\$563.32	\$500.00	-11.2%
Other Contractual Services	\$24,592.23	\$40,820.00	\$40,900.00	0.2%
Total Other Contractual Services:	\$36,385.14	\$56,310.00	\$55,710.00	-1.1%
Supplies				
Office / Operating Supplies	\$1,969.24	\$2,375.66	\$3,000.00	26.3%
Dues & Subscriptions	\$18,478.27	\$20,460.59	\$20,868.48	2%
Permanent Record Books	\$8,600.20	\$8,000.00	\$12,430.00	55.4%
Uniforms	\$104.00	\$150.00	\$0.00	-100%
Maintenance & Repairs Parts	\$61.94	\$50.00	\$50.00	0%
Tools and Small Equipment	\$734.44	\$295.91	\$300.00	1.4%
Sm. Computer Equipment - 5422		\$2,028.43	\$2,800.00	38%
Other Supplies		\$1,000.00	\$500.00	-50%
Total Supplies:	\$29,948.09	\$34,360.59	\$39,948.48	16.3%
Programs and Projects				
Programs and Projects	\$4,562.21	\$5,500.00	\$7,500.00	36.4%
Miscellaneous	\$47,070.00	\$47,070.00	\$47,070.00	0%
Total Programs and Projects:	\$51,632.21	\$52,570.00	\$54,570.00	3.8%
Training and Travel				
Seminars/Conferences/Training	\$1,405.00	\$1,540.00	\$1,510.00	-1.9%
Inhouse Training	\$2,557.39	\$1,450.00	\$3,000.00	106.9%
Mileage	\$1,519.20	\$2,000.00	\$750.00	-62.5%
Travel	\$3,282.83	\$825.00	\$5,567.00	574.8%
Total Training and Travel:	\$8,764.42	\$5,815.00	\$10,827.00	86.2%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Non Location:	\$723,699.08	\$738,560.34	\$767,803.48	4%
Total Library Administration:	\$723,699.08	\$738,560.34	\$767,803.48	4%
Library Facilities				
Bookmobile				
Personnel				
Salaries	\$68,619.79	\$70,068.00	\$75,552.00	7.8%
Vision Plan	\$103.00	\$144.00	\$144.00	0%
Dental Plan	\$1,059.78	\$1,248.00	\$1,248.00	0%
FICA Tax	\$5,065.35	\$5,354.00	\$5,780.00	8%
Health Insurance	\$36,059.12	\$33,600.00	\$34,000.00	1.2%
Pension	\$18,954.88	\$17,517.50	\$18,900.00	7.9%
Total Personnel:	\$129,861.92	\$127,931.50	\$135,624.00	6%
Other Contractual Services				
Communications	\$1,468.27	\$1,500.00	\$1,500.00	0%
Insurance	\$2,262.99	\$2,650.00	\$3,190.00	20.4%
Repairs and Maintenance	\$1,702.91	\$2,700.00	\$3,500.00	29.6%
Printing & Binding	\$225.00	\$250.00	\$250.00	0%
Total Other Contractual Services:	\$5,659.17	\$7,100.00	\$8,440.00	18.9%
Supplies				
Office / Operating Supplies	\$286.46	\$550.00	\$400.00	-27.3%
Fuel	\$1,263.83	\$2,500.00	\$2,200.00	-12%
Dues & Subscriptions	\$351.00	\$350.00	\$350.00	0%
Permanent Record Books	\$7,401.69	\$10,250.00	\$10,250.00	0%
Uniforms		\$0.00	\$250.00	N/A
Maintenance & Repairs Parts	\$77.98	\$1,000.00	\$300.00	-70%
Tools and Small Equipment	\$427.98	\$1,300.00	\$360.00	-72.3%
Sm. Computer Equipment - 5422		\$150.00	\$150.00	0%
Other Supplies	\$5,010.69	\$5,000.00	\$5,000.00	0%
Total Supplies:	\$14,819.63	\$21,100.00	\$19,260.00	-8.7%
Programs and Projects				
Programs and Projects	\$1,040.78	\$2,000.00	\$1,500.00	-25%
Total Programs and Projects:	\$1,040.78	\$2,000.00	\$1,500.00	-25%
Training and Travel				
Seminars/Conferences/Training	\$850.00	\$1,309.00	\$1,240.00	-5.3%
Inhouse Training		\$21.00	\$0.00	-100%
Mileage		\$200.00	\$200.00	0%
Travel	\$2,686.37	\$3,500.00	\$8,511.00	143.2%
Total Training and Travel:	\$3,536.37	\$5,030.00	\$9,951.00	97.8%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Bookmobile:	\$154,917.87	\$163,161.50	\$174,775.00	7.1%
South Coastal Library				
Personnel				
Salaries	\$395,319.32	\$497,229.00	\$513,149.00	3.2%
Vision Plan	\$315.76	\$576.00	\$576.00	0%
Dental Plan	\$3,603.35	\$4,992.00	\$4,992.00	0%
FICA Tax	\$29,349.72	\$38,038.00	\$39,250.00	3.2%
Health Insurance	\$144,355.58	\$134,400.00	\$136,000.00	1.2%
Pension	\$81,259.38	\$80,175.00	\$82,950.00	3.5%
Total Personnel:	\$654,203.11	\$755,410.00	\$776,917.00	2.8%
Other Contractual Services				
Communications	\$3,504.64	\$3,660.00	\$4,140.00	13.1%
Utilities	\$1,986.04	\$1,800.00	\$1,800.00	0%
Utilities -Electric- 5710	\$16,638.08	\$23,000.00	\$23,000.00	0%
Utilities - Fuel - 5715	\$9,254.86	\$16,000.00	\$13,000.00	-18.7%
Insurance	\$4,214.21	\$4,702.88	\$5,170.00	9.9%
Repairs and Maintenance	\$13,210.09	\$23,629.52	\$27,868.40	17.9%
Other Contractual Services	\$528.00	\$600.00	\$600.00	0%
Total Other Contractual Services:	\$49,335.92	\$73,392.40	\$75,578.40	3%
Supplies				
Office / Operating Supplies	\$11,810.05	\$13,000.00	\$13,000.00	0%
Fuel	\$390.20	\$500.00	\$400.00	-20%
Dues & Subscriptions	\$10,430.06	\$12,462.58	\$11,799.66	-5.3%
Permanent Record Books	\$27,880.06	\$33,000.00	\$33,000.00	0%
Uniforms	\$216.00	\$200.00	\$200.00	0%
Maintenance & Repairs Parts	\$1,418.59	\$3,000.00	\$3,000.00	0%
Tools and Small Equipment	\$1,200.00	\$7,980.00	\$7,000.00	-12.3%
Sm. Computer Equipment - 5422		\$1,500.00	\$1,400.00	-6.7%
Other Supplies	\$13,815.40	\$16,000.00	\$16,000.00	0%
Total Supplies:	\$67,160.36	\$87,642.58	\$85,799.66	-2.1%
Programs and Projects				
Programs and Projects	\$8,941.68	\$10,000.00	\$10,000.00	0%
Miscellaneous		\$0.00	\$30,000.00	N/A
Total Programs and Projects:	\$8,941.68	\$10,000.00	\$40,000.00	300%
Training and Travel				
Seminars/Conferences/Training	\$1,894.00	\$2,065.00	\$2,960.00	43.3%
Mileage	\$1,114.56	\$1,600.00	\$1,000.00	-37.5%
Travel	\$2,934.99	\$2,645.00	\$5,892.00	122.8%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Training and Travel:	\$5,943.55	\$6,310.00	\$9,852.00	56.1%
Capital Outlay				
Improvements	\$11,493.33	\$45,865.00	\$150,000.00	227%
Total Capital Outlay:	\$11,493.33	\$45,865.00	\$150,000.00	227%
Total South Coastal Library:	\$797,077.95	\$978,619.98	\$1,138,147.06	16.3%
Greenwood Library				
Personnel				
Salaries	\$276,939.84	\$328,359.00	\$329,161.00	0.2%
Vision Plan	\$310.87	\$432.00	\$432.00	0%
Dental Plan	\$3,136.35	\$3,744.00	\$3,744.00	0%
FICA Tax	\$19,457.34	\$25,116.00	\$25,180.00	0.3%
Health Insurance	\$106,249.29	\$100,800.00	\$102,000.00	1.2%
Pension	\$65,134.48	\$61,525.00	\$65,050.00	5.7%
Total Personnel:	\$471,228.17	\$519,976.00	\$525,567.00	1.1%
Other Contractual Services				
Communications	\$2,703.00	\$2,760.00	\$2,760.00	0%
Utilities	\$1,080.00	\$1,332.00	\$1,332.00	0%
Utilities -Electric- 5710	\$11,350.61	\$13,500.00	\$13,500.00	0%
Utilities - Fuel - 5715	\$4,026.98	\$6,000.00	\$6,000.00	0%
Rental and Leases	\$2,423.81	\$120.00	\$120.00	0%
Repairs and Maintenance	\$16,791.41	\$29,612.70	\$33,656.00	13.7%
Printing & Binding		\$850.00	\$500.00	-41.2%
Other Contractual Services	\$3,264.00	\$700.00	\$700.00	0%
Total Other Contractual Services:	\$41,639.81	\$54,874.70	\$58,568.00	6.7%
Supplies				
Office / Operating Supplies	\$2,252.75	\$5,000.00	\$9,000.00	80%
Dues & Subscriptions	\$6,847.14	\$7,479.00	\$7,220.00	-3.5%
Permanent Record Books	\$24,345.63	\$26,800.00	\$25,500.00	-4.9%
Uniforms		\$100.00	\$0.00	-100%
Maintenance & Repairs Parts	\$637.80	\$5,123.30	\$1,000.00	-80.5%
Tools and Small Equipment	\$8,805.13	\$8,500.00	\$6,600.00	-22.4%
Sm. Computer Equipment - 5422		\$350.00	\$1,000.00	185.7%
Other Supplies	\$7,292.45	\$8,500.00	\$8,500.00	0%
Total Supplies:	\$50,180.90	\$61,852.30	\$58,820.00	-4.9%
Programs and Projects				
Programs and Projects	\$6,119.66	\$11,500.00	\$11,500.00	0%
Miscellaneous		\$0.00	\$30,000.00	N/A
Total Programs and Projects:	\$6,119.66	\$11,500.00	\$41,500.00	260.9%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Training and Travel				
Seminars/Conferences/Training	\$955.00	\$1,500.00	\$2,590.00	72.7%
Mileage	\$1,566.92	\$1,200.00	\$1,200.00	0%
Travel	\$1,618.84	\$825.00	\$5,817.00	605.1%
Total Training and Travel:	\$4,140.76	\$3,525.00	\$9,607.00	172.5%
Total Greenwood Library:	\$573,309.30	\$651,728.00	\$694,062.00	6.5%
Milton Library				
Personnel				
Salaries	\$317,410.19	\$344,046.00	\$341,465.00	-0.8%
Vision Plan	\$360.42	\$504.00	\$504.00	0%
Dental Plan	\$3,709.27	\$4,368.00	\$4,368.00	0%
FICA Tax	\$23,195.80	\$26,315.00	\$26,120.00	-0.7%
Health Insurance	\$126,239.38	\$117,600.00	\$119,000.00	1.2%
Pension	\$81,259.38	\$65,950.00	\$67,175.00	1.9%
Total Personnel:	\$552,174.44	\$558,783.00	\$558,632.00	0%
Other Contractual Services				
Communications	\$2,672.55	\$3,156.00	\$3,156.00	0%
Utilities	\$1,235.27	\$1,200.00	\$1,200.00	0%
Utilities -Electric- 5710	\$13,613.54	\$17,000.00	\$17,000.00	0%
Utilities - Fuel - 5715	\$3,619.75	\$6,000.00	\$5,000.00	-16.7%
Rental and Leases		\$375.00	\$375.00	0%
Insurance	\$51,612.53	\$59,610.00	\$26,000.00	-56.4%
Repairs and Maintenance	\$19,061.31	\$50,702.40	\$51,702.40	2%
Other Contractual Services	\$264.00	\$300.00	\$300.00	0%
Total Other Contractual Services:	\$92,078.95	\$138,343.40	\$104,733.40	-24.3%
Supplies				
Office / Operating Supplies	\$7,691.66	\$9,000.00	\$9,000.00	0%
Fuel	\$358.18	\$750.00	\$750.00	0%
Dues & Subscriptions	\$8,367.67	\$9,562.19	\$8,504.04	-11.1%
Permanent Record Books	\$27,928.35	\$22,800.00	\$23,300.00	2.2%
Uniforms		\$500.00	\$350.00	-30%
Maintenance & Repairs Parts	\$1,403.95	\$3,000.00	\$2,000.00	-33.3%
Tools and Small Equipment	\$1,781.94	\$6,885.00	\$8,050.00	16.9%
Sm. Computer Equipment - 5422		\$300.00	\$300.00	0%
Other Supplies	\$9,972.09	\$12,000.00	\$12,000.00	0%
Total Supplies:	\$57,503.84	\$64,797.19	\$64,254.04	-0.8%
Programs and Projects				
Programs and Projects	\$6,086.84	\$10,500.00	\$10,200.00	-2.9%
Miscellaneous		\$0.00	\$30,000.00	N/A



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Total Programs and Projects:	\$6,086.84	\$10,500.00	\$40,200.00	282.9%
Training and Travel				
Seminars/Conferences/Training	\$1,580.16	\$1,600.00	\$1,900.00	18.8%
Mileage	\$508.03	\$1,200.00	\$1,000.00	-16.7%
Travel	\$2,812.94	\$850.00	\$5,742.00	575.5%
Total Training and Travel:	\$4,901.13	\$3,650.00	\$8,642.00	136.8%
Capital Outlay				
Improvements		\$103,000.00	\$80,000.00	-22.3%
Total Capital Outlay:		\$103,000.00	\$80,000.00	-22.3%
Total Milton Library:	\$712,745.20	\$879,073.59	\$856,461.44	-2.6%
Total Library Facilities:	\$2,238,050.32	\$2,672,583.07	\$2,863,445.50	7.1%
Total Library:	\$2,961,749.40	\$3,411,143.41	\$3,631,248.98	6.5%
Total Expenditures:	\$2,961,749.40	\$3,411,143.41	\$3,631,248.98	6.5%

Initiative #1 - Civics 101

The success of the FY 2020 Community Conversations indicated a desire in the community for a forum of structured public dialogue that provides a tool to build bridges across individual viewpoints. This dialogue can be guided by learning sessions about civics in the United States. Described as “the cornerstone of democracy,” the public libraries are the most appropriate place for this to happen. The initiative provides a natural platform for difficult discussions about social/environmental justice issues. Two staff members from each library are currently enrolled in the training series "Facilitating Difficult Conversations" to provide tools needed and a strategic approach across the three libraries.



Initiative #2 - Library Material Collections Analysis

Continue to perform diversity audits of the County library collections; develop a plan to address findings in a financially-feasible way while continuing to answer current demands by our customers



Initiative #3 - Social Infrastructure + Collective Impact

The Department-wide read of “Palaces for the People: How Social Infrastructure Can Help Fight Inequality, Polarization and the Decline of Civic Life,” accomplished the goals of

1. strengthening understanding of social infrastructure and the key role libraries play in it;
2. modeling civil dialogue; and
3. making Department values visible. Comments in the staff evaluations offered ideas/plans to create/expand services to better fulfill this identified role.

In FY 2022, we will implement these ideas, explore new ones and respond quickly to community need situations (e.g.: supporting local food pantries). This initiative will link closely with the Delaware Division of Libraries' Collective Impact plans set to begin in April 2021.



Marriage Bureau



Norman A. Jones Jr. (Jay)
Clerk of the Peace

The Marriage Bureau issues marriage licenses, officiates Memorable Marriage Ceremonies in the office and in locations all over Sussex County, and provides certified copies of marriage licenses issued in Sussex County.

Mission

To issue marriage licenses, certified copies, and conduct marriage ceremonies in a meaningful and memorable fashion to those who live in and visit Sussex County

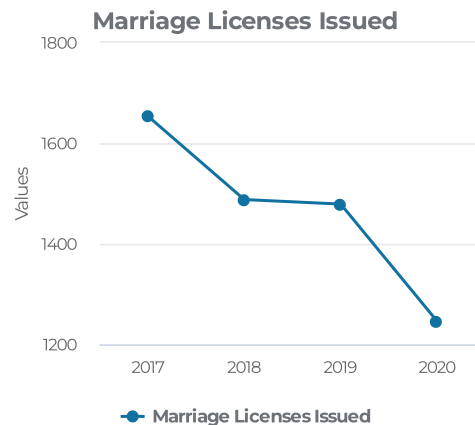
Prior Year's Successes

1. Continued to provide our ceremony in different languages to better serve the Sussex County population
2. Continued to work with Genesis on website maintenance of the Webmarriage system to ensure that the system is working with the system upgrades implemented by County and State
3. Obtained permission from the Governor to issue marriage licenses via video conference
4. Created procedures to allow the office to open during the COVID-19 pandemic what allowed the office to provide services that the other County Clerk of the Peace offices have not during the pandemic

Goal #1 - Improve Efficiency



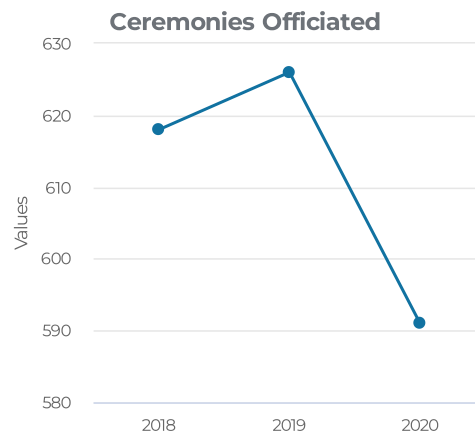
Improve efficiency in the day-to-day operations of the Marriage Bureau



Goal #2 - Customer Service



Provide excellent customer service that exceeds the expectations of the citizens and visitors of the Sussex County Marriage Bureau



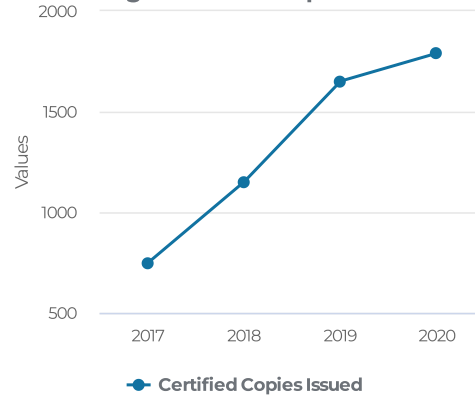
Goal #3 - Provide Information



Provide citizens with current information on the Marriage

Bureau in a high quality, user-friendly manner

Marriage Certified Copies Issued

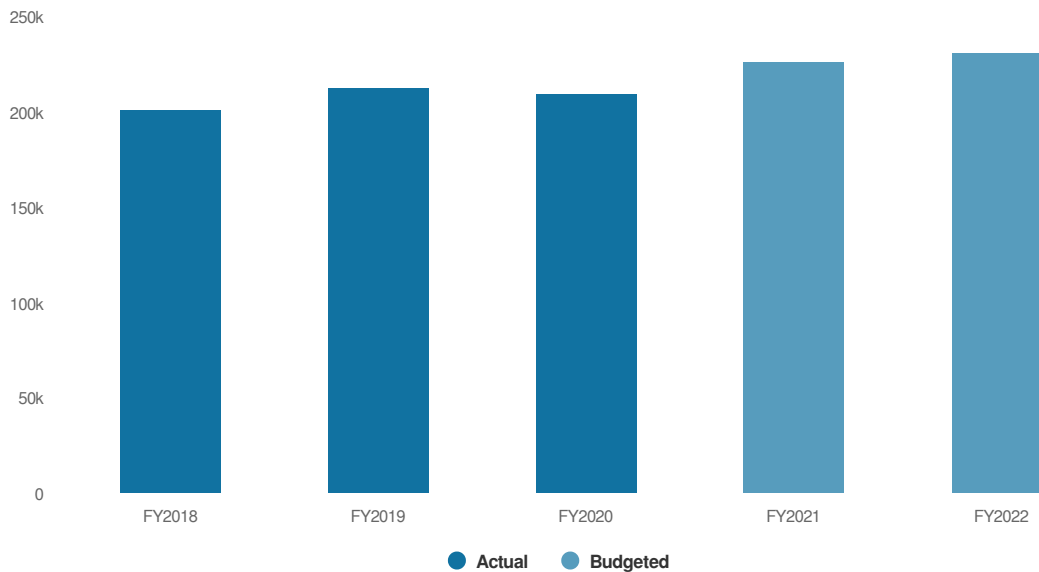


Expenditures Summary

The budget increased by \$4,546, or 2.01 percent. The increase is a result of staff wages and benefits increasing.

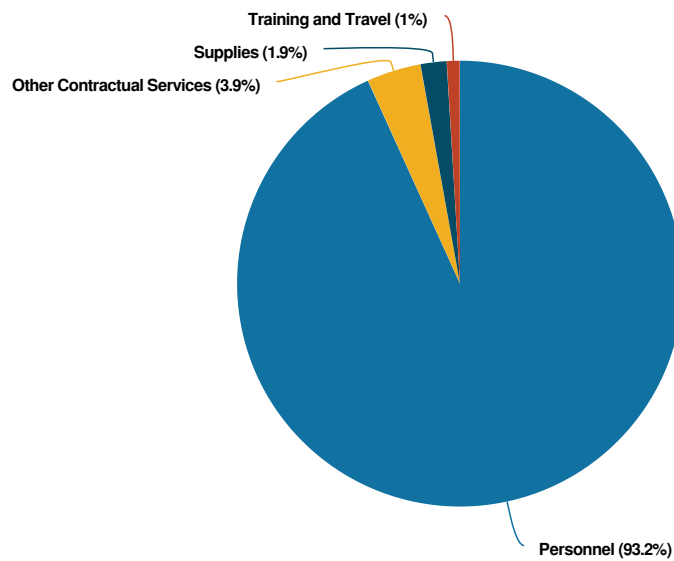
\$230,891 **\$4,546**
(2.01% vs. prior year)

Marriage Bureau Proposed and Historical Budget vs. Actual

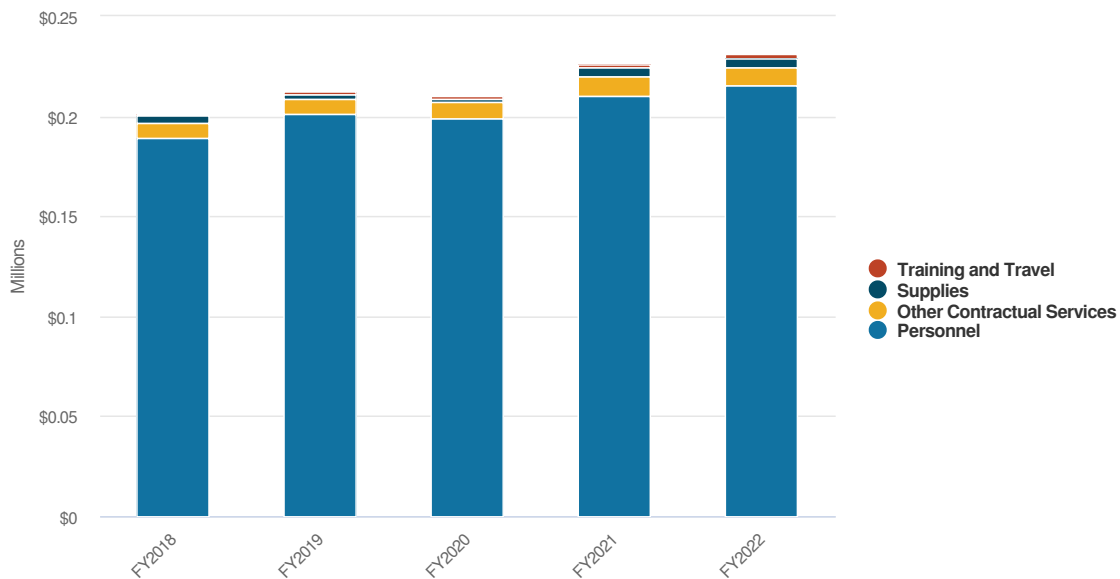


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$119,044.39	\$121,880.00	\$125,595.00	3%



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Vision Plan	\$103.00	\$216.00	\$216.00	0%
Dental Plan	\$1,059.78	\$1,872.00	\$1,872.00	0%
FICA Tax	\$8,857.68	\$9,418.00	\$9,608.00	2%
Health Insurance	\$36,097.89	\$50,400.00	\$51,000.00	1.2%
Pension	\$33,714.19	\$26,150.00	\$26,950.00	3.1%
Total Personnel:	\$198,876.93	\$209,936.00	\$215,241.00	2.5%
Other Contractual Services				
Communications	\$558.46	\$750.00	\$750.00	0%
Postage & Freight	\$719.57	\$650.00	\$650.00	0%
Repairs and Maintenance	\$5,521.56	\$5,520.00	\$6,000.00	8.7%
Printing & Binding	\$1,297.19	\$1,700.00	\$1,700.00	0%
Other Contractual Services		\$1,239.00	\$0.00	-100%
Total Other Contractual Services:	\$8,096.78	\$9,859.00	\$9,100.00	-7.7%
Supplies				
Office / Operating Supplies	\$1,886.05	\$2,700.00	\$2,700.00	0%
Dues & Subscriptions		\$150.00	\$150.00	0%
Tools and Small Equipment	\$58.55	\$1,500.00	\$1,500.00	0%
Total Supplies:	\$1,944.60	\$4,350.00	\$4,350.00	0%
Training and Travel				
Seminars/Conferences/Training		\$500.00	\$500.00	0%
Mileage	\$1,008.48	\$1,200.00	\$1,200.00	0%
Travel		\$500.00	\$500.00	0%
Total Training and Travel:	\$1,008.48	\$2,200.00	\$2,200.00	0%
Total Expense Objects:	\$209,926.79	\$226,345.00	\$230,891.00	2%



Planning and Zoning



Jamie Whitehouse

Director of Planning and Zoning

The Planning and Zoning Department is responsible for overseeing a variety of land use and planning functions in the unincorporated areas of Sussex County. It is the public point of entry for subdivisions, zoning changes, conditional uses, special use exceptions, and accessory use requests.

Planning and Zoning staff support the County's Planning and Zoning Commission and Board of Adjustment, as well as County Council, by managing land use applications and scheduling public hearings on subdivision, zoning, and other requests.

The Planning & Zoning Department is responsible for coordinating County land use matters with the State of Delaware, including the preparation of a Comprehensive Plan, and actively participates in meetings with a variety of State of Delaware Departments and Agencies. In addition to engaging in these meetings, the Department engages with neighboring municipalities and Counties for land use and planning purposes.

Mission


To provide assistance and advice to the County Council, the Planning and Zoning Commission, the Board of Adjustment, residents and business communities, and the general public on the current Comprehensive Land Use Plan, zoning ordinances, subdivision ordinances, zoning maps, flood maps, and the necessary steps to go through the many public hearing and permit processes

Prior Year's Successes

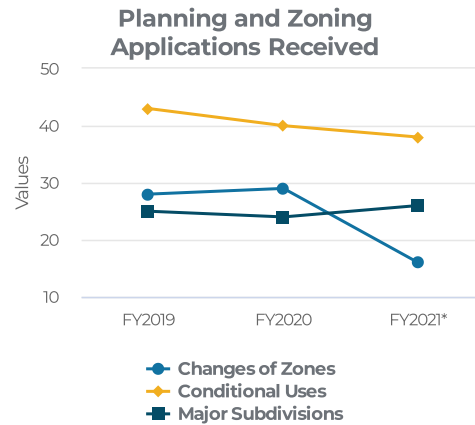
1. Continued with the implementation of the adopted 2019 Comprehensive Plan, including the introduction, adoption and implementation of a new ordinance to equalize the design requirements for new subdivisions in the Coastal Area, as designated by the Future Land Use Map element of the Comprehensive Plan
2. Coordinated the introduction, review and processing of five potential revisions to the Future Land Use Map element of the Comprehensive Plan for consideration by the Sussex County Council
3. Embarked on a large-scale data entry project that saw the digitization of application data for over 2,000 Conditional Use applications dating back to 1970; with this data entered, the Department is able to move forward with the launch of a new GIS mapping layer for public use
4. Adopted a new and updated Memorandum of Understanding with Delaware Department of Transportation
5. Adopted the County's first Transportation Improvement District ("TID") and introduced new procedures to collect fees and monitor development within the Henlopen TID



Goal #1 - Public Hearing Management

 Prepare, schedule, advertise, and post public hearing notices for change of zones, conditional uses, subdivisions, variances, and special use exceptions


* Note that FY 2021 data includes application data from July 1, 2020 to March 12, 2021.



Goal #2 - Provision of Information

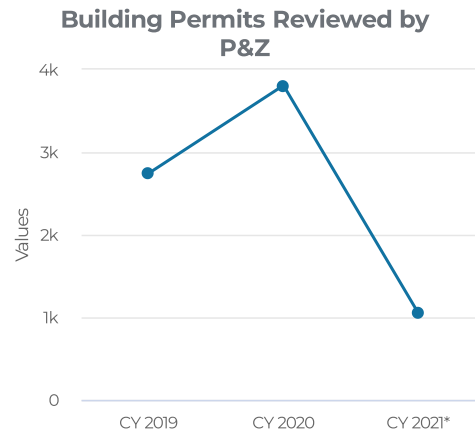
 Provide the community with personal attention, and accurate and detailed information

Goal #3 - Assist the Permitting Process


 Assist the Building Code and Building Permits Divisions in the issuance of building permits and certificates of occupancy and compliance

In CY 2018, the Planning & Zoning Department started tracking the number of Building Permit Reviews undertaken to assist the Building Code and Building Permit Divisions in the issuance of building permits; this is shown in the line chart.

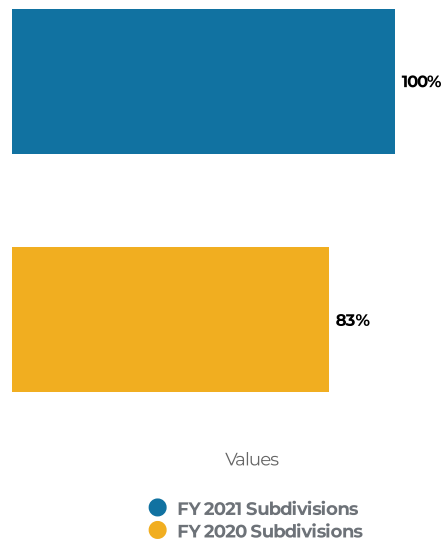
* Note: the CY 2021 data shows permits reviewed between Jan 1, 2021 and Mar 16, 2021. Projecting this trend forward, the number of permits reviewed in CY 2021 is expected to exceed CY 2020.



Goal #4 - Subdivision Application Review

 Review all subdivision applications and administrative applications with 100 percent accuracy, within 25 business days of receipt of all necessary information

Planning & Zoning Subdivisions Reviewed < 25 Business Days

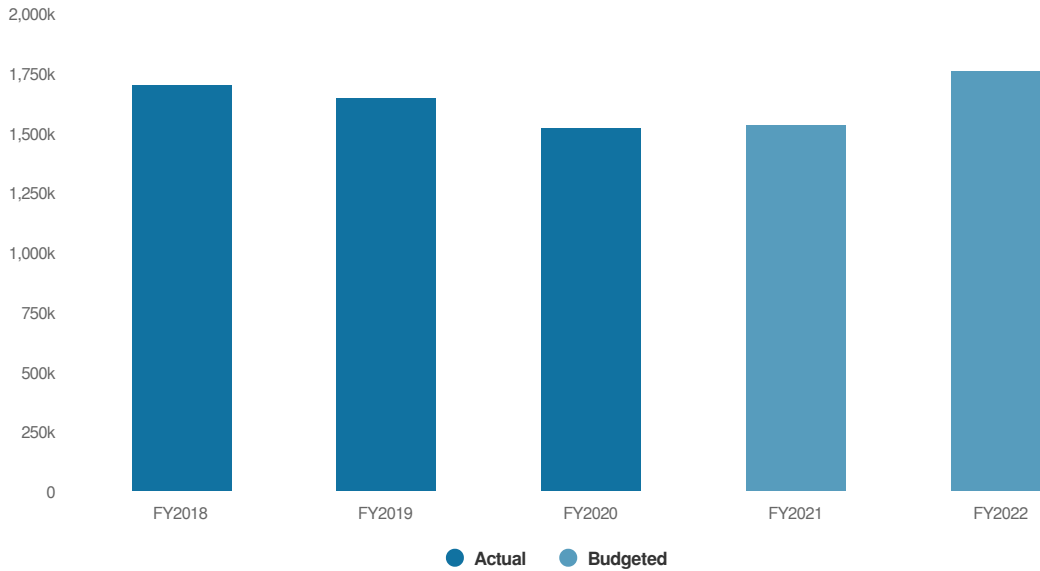


Expenditures Summary

The FY 2022 increased \$227,263, or 14.82 percent. The increase is due to the following: a new office position to help with customer inquiries, a new electronic document management system for land-use applications and additional GIS licenses for planners undertaking day-to-day mapping work.

\$1,760,249 **\$227,263**
(14.82% vs. prior year)

Planning and Zoning Proposed and Historical Budget vs. Actual

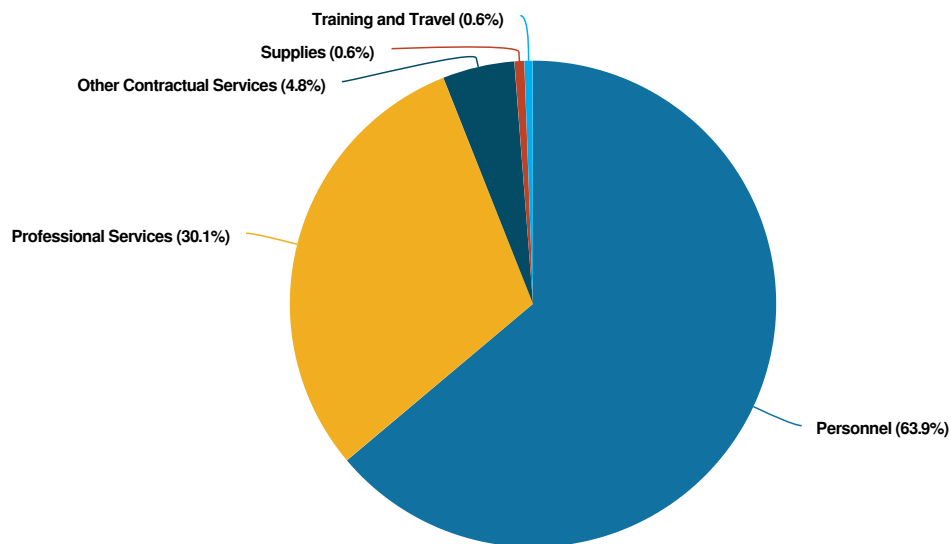


The FY 2021 budget for the Planning & Zoning Department was lower than the FY 2020 budget due to the transfer of Inspection positions to Building Code and Constable's.



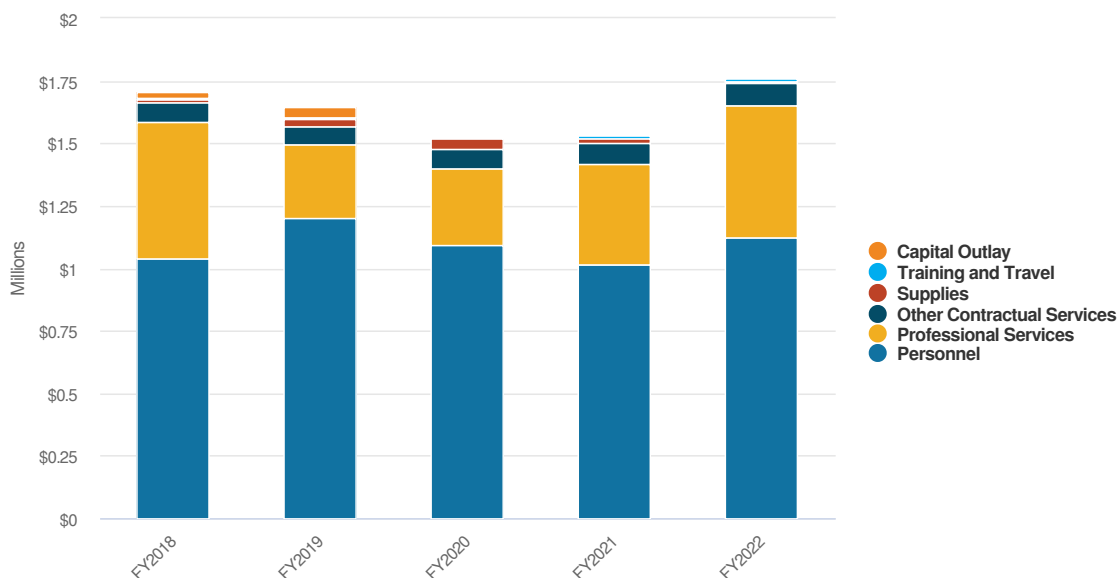
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding

Budgeted and Historical Expenditures by Expense Type




The chart outlines that Personnel expenditure has largely remained the same for FY 2018, FY 2019, FY 2020 and FY 2021. The chart shows that projected expenditures for Other Professional Services in FY 2022 are increased compared to previous years to enable the provision of an Electronic Document Management System.



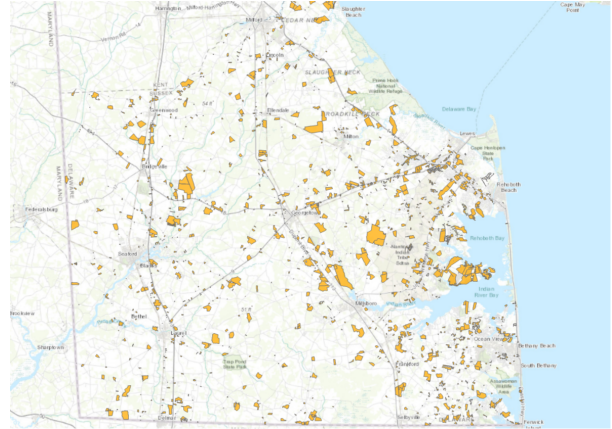
Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$627,113.35	\$620,777.00	\$687,672.00	10.8%
Vision Plan	\$562.38	\$792.00	\$864.00	9.1%
Dental Plan	\$6,185.36	\$6,864.00	\$7,488.00	9.1%
FICA Tax	\$45,408.66	\$47,490.00	\$52,600.00	10.8%
Health Insurance	\$204,550.02	\$184,800.00	\$204,000.00	10.4%
Pension	\$207,854.74	\$155,194.00	\$171,925.00	10.8%
Total Personnel:	\$1,091,674.51	\$1,015,917.00	\$1,124,549.00	10.7%
Professional Services				
Legal	\$230,423.46	\$275,000.00	\$275,000.00	0%
Other Professional Services	\$78,369.13	\$125,000.00	\$255,000.00	104%
Total Professional Services:	\$308,792.59	\$400,000.00	\$530,000.00	32.5%
Other Contractual Services				
Communications	\$4,133.01	\$8,580.00	\$5,000.00	-41.7%
Postage & Freight	\$7,538.66	\$11,000.00	\$11,000.00	0%
Insurance	\$6,964.43	\$7,689.00	\$0.00	-100%
Repairs and Maintenance	\$31,808.19	\$17,900.00	\$29,800.00	66.5%
Printing & Binding	\$638.50	\$2,500.00	\$1,500.00	-40%
Advertising	\$28,889.99	\$37,000.00	\$37,000.00	0%
Total Other Contractual Services:	\$79,972.78	\$84,669.00	\$84,300.00	-0.4%
Supplies				
Office / Operating Supplies	\$2,770.97	\$4,500.00	\$4,000.00	-11.1%
Fuel	\$6,905.35	\$2,500.00	\$1,000.00	-60%
Dues & Subscriptions	\$1,315.00	\$3,500.00	\$3,500.00	0%
Permanent Record Books	\$307.94	\$400.00	\$400.00	0%
Uniforms	\$1,532.00	\$0.00	\$0.00	0%
Maintenance & Repairs Parts	\$1,587.07	\$0.00	\$0.00	0%
Tools and Small Equipment	\$20,589.17	\$3,749.99	\$0.00	-100%
Sm. Computer Equipment - 5422	\$1,500.00	\$6,250.01	\$2,500.00	-60%
Total Supplies:	\$36,507.50	\$20,900.00	\$11,400.00	-45.5%
Training and Travel				
Seminars/Conferences/Training	\$2,465.00	\$3,000.00	\$6,000.00	100%
Mileage	\$38.40	\$0.00	\$0.00	0%
Travel	\$416.60	\$8,500.00	\$4,000.00	-52.9%
Total Training and Travel:	\$2,920.00	\$11,500.00	\$10,000.00	-13%
Total Expense Objects:	\$1,519,867.38	\$1,532,986.00	\$1,760,249.00	14.8%




Initiative #1 - Increasing Quantity and Quality of GIS Data - \$20,000

 In Fiscal Year 2022, the Planning & Zoning Department will continue its work on entering conditional use, change of zone data and subdivision data dating back to 1970. This project is a necessary step to enable a longer-term project to make more useful data readily available to customers as part of the County's Online Zoning Map.

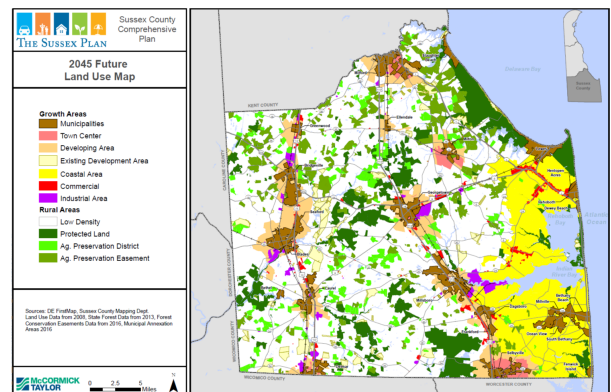
The image shown is an example of the work undertaken to-date for the Conditional Use Data Layer for over 2,000 applications received since 1970. This new layer is due to launch for public access this year.




Initiative #2 - Explore Potential Amendments to the Comprehensive Plan

 In FY 2022 the Planning & Zoning Department aims to explore the potential revision of some elements of the Comprehensive Plan, including the Future Land Use Map element and the Existing Land Use Map.

Any potential revisions will first require presentation and discussion before the State of Delaware's Preliminary Land Use Review Service ("PLUS").



Initiative #3 - Electronic Document Management System - \$130,000

 In FY 2022, the Planning & Zoning Department will commence work on implementing an electronic Document Management System to enable the receipt, storage and publication of application documents in real-time through the County's website.

The intent of the system is to electronically replicate the Department's existing cabinet, folder and file system (see image right). This will improve public access to the documents that comprise applications received and processed by the Planning & Zoning Department each year.



Recorder of Deeds



Scott M. Dailey
Recorder of Deeds

The Recorder of Deeds Office is responsible for recording all documents pertaining to real estate in the county, including deeds, mortgages, tax liens, agreements, right-of-ways and survey plots. Other responsibilities include recording appointments, powers of attorney, and Uniform Commercial Code financing notices.


Mission

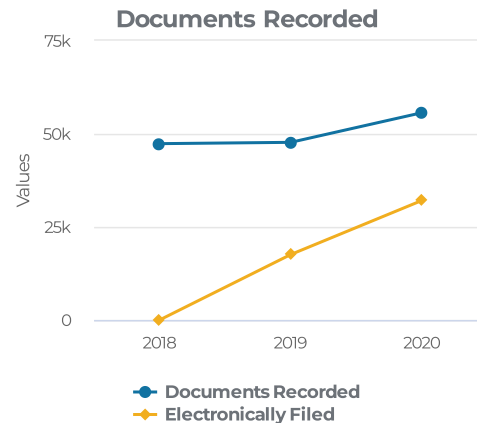
To serve the residents of Sussex County by correctly recording and indexing documents in a timely and efficient manner, by courteously responding to requests for help and information, by collecting and properly accounting for the appropriate fees and taxes, and by providing every employee with motivation, training, and experience.

Prior Year's Successes


1. All deed indices were made available on our website
2. End of the month state reconciliation turnaround went from 3 weeks to 1 week
3. Recorded 13,327 deeds to date, trending to record over 19,000 for FY 2021
4. Recorded a total of 55,635 to date, trending to record over 75,000 documents for FY 2021
5. 70% of all documents recorded were electronically filed
6. Miscellaneous books 697-716 were made available on the web for public access

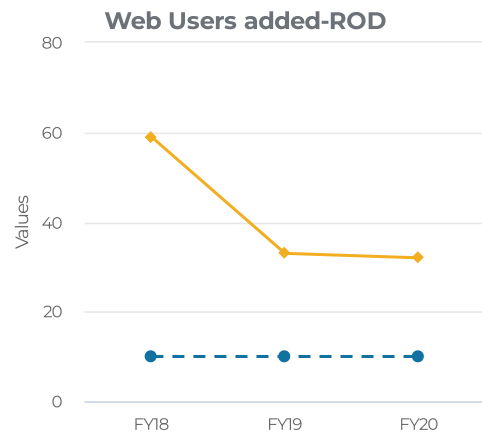
Goal #1

 Record all documents as efficiently as possible continuing to increase electronic submissions



Goal #2 - Web Users

 Add 10 additional web users to our online web portal to enable customers immediate access to information



Goal #3 - Record Documents



Continue adding Deeds recorded from 1858-1953 to the online web portal for public access

Goal #4 - Accuracy



Implement two additional tools to improve accuracy of indexing documents

Goal #5 - Training



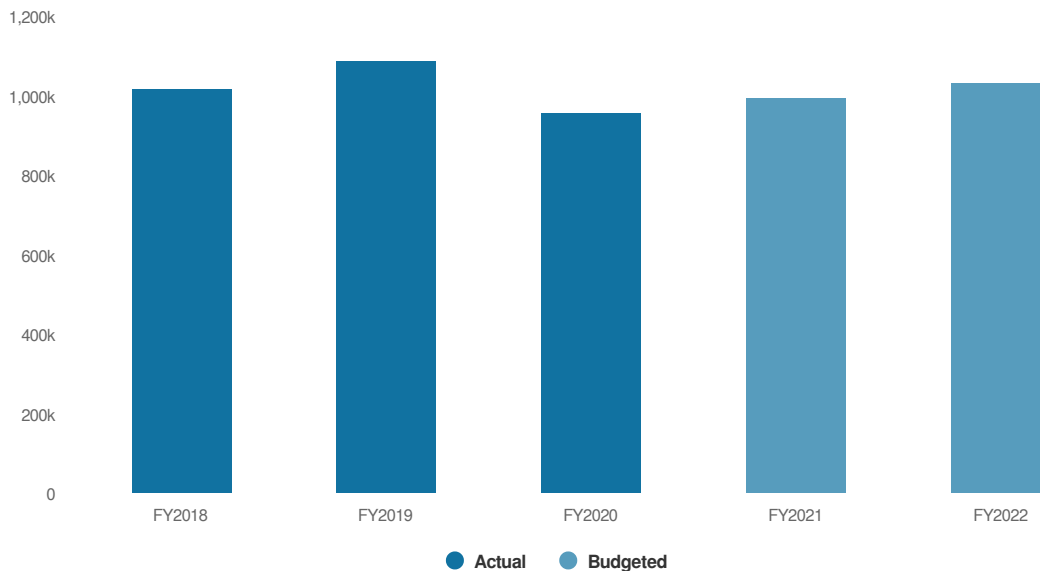
Increase staff training to improve customer relations

Expenditures Summary

The FY 2022 budget increased \$38,156, or 3.83 percent. The increase is due to a project that will document prep, scan and import old deeds from 1858 - 1953 to the County's software system.

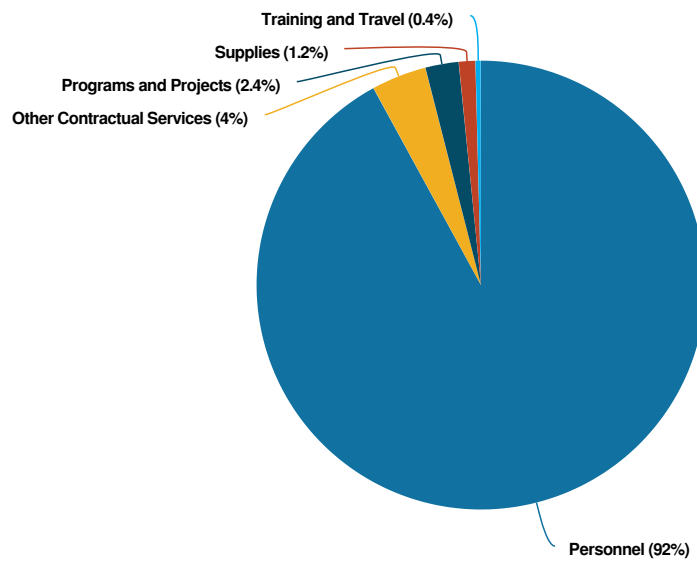
\$1,034,519 **\$38,156**
(3.83% vs. prior year)

Recorder of Deeds Proposed and Historical Budget vs. Actual



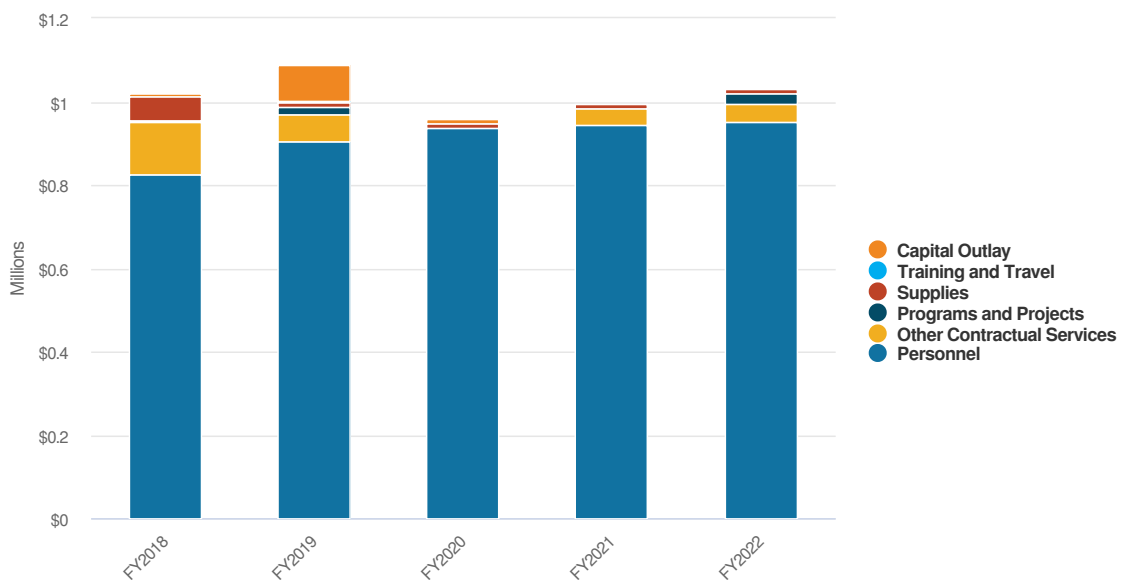
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Recorder of Deeds recently went to a more efficient online platform that has saved the Department operational expenses when compared to earlier years.



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$500,874.79	\$514,771.00	\$533,645.00	3.7%
Vision Plan	\$720.82	\$1,080.00	\$1,008.00	-6.7%
Dental Plan	\$7,418.51	\$9,360.00	\$8,736.00	-6.7%
FICA Tax	\$35,041.89	\$39,377.00	\$40,824.00	3.7%
Health Insurance	\$252,287.40	\$252,000.00	\$238,000.00	-5.6%
Pension	\$140,550.53	\$128,675.00	\$130,035.00	1.1%
Total Personnel:	\$936,893.94	\$945,263.00	\$952,248.00	0.7%
Other Contractual Services				
Communications	\$1,656.66	\$1,680.00	\$1,680.00	0%
Postage & Freight	\$2,578.69	\$5,000.00	\$5,000.00	0%
Rental and Leases	\$3,763.60	\$3,500.00	\$3,096.00	-11.5%
Insurance	\$100.00	\$120.00	\$120.00	0%
Repairs and Maintenance	\$16,737.29	\$28,200.00	\$31,125.00	10.4%
Other Contractual Services	-\$23,934.11	\$0.00	\$0.00	0%
Total Other Contractual Services:	\$902.13	\$38,500.00	\$41,021.00	6.5%
Supplies				
Office / Operating Supplies	\$4,204.88	\$9,700.00	\$9,700.00	0%
Dues & Subscriptions	-\$479.34	\$300.00	\$200.00	-33.3%
Maintenance & Repairs Parts	\$462.40	\$0.00	\$0.00	0%
Tools and Small Equipment	\$5,436.22	\$2,600.00	\$2,500.00	-3.8%
Total Supplies:	\$9,624.16	\$12,600.00	\$12,400.00	-1.6%
Programs and Projects				
Programs and Projects		\$0.00	\$24,850.00	N/A
Total Programs and Projects:		\$0.00	\$24,850.00	N/A
Training and Travel				
Seminars/Conferences/Training		\$0.00	\$1,500.00	N/A
Travel		\$0.00	\$2,500.00	N/A
Total Training and Travel:		\$0.00	\$4,000.00	N/A
Capital Outlay				
Machinery and Equipment	\$12,145.00	\$0.00	\$0.00	0%
Total Capital Outlay:	\$12,145.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$959,565.23	\$996,363.00	\$1,034,519.00	3.8%

Document scanning project - \$24,850



Microfilm scanning and back-posting of documents dated 1858-1953, to include 327 deed books, 46 mortgage books and 2 assignment books, making all available on the online web porta



Records Management



Dan Parsons
Historic Preservation Manager

The Records Management Department receives records from all County departments. They index, file, and store records; create databases of the records, track the life cycle of the records and scan records; send appropriate records to the Delaware Public Archives; and perform document destruction of records once they have met their legal retention period.

Mission

To assist departments with the proper management of files created, so as to help determine their proper disposition in the most efficient and cost-effective way possible

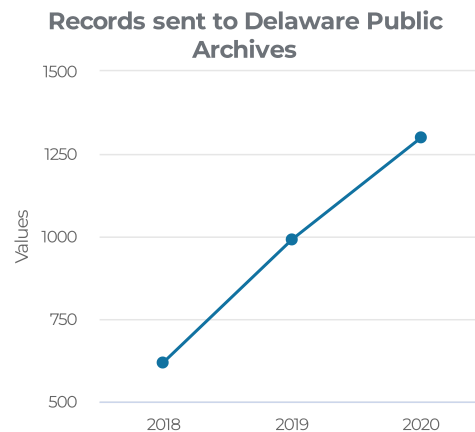
Prior Year's Successes

1. Transported 430 cubic ft. of records for destruction and 869 cubic ft. for permanent retention to the Delaware Public Archives the previous fiscal year; because of the current crisis those numbers dropped dramatically to 102 cubic ft of records for destruction and 134 cubic ft for permanent storage
2. Processed all the extant plots from the Recorder of Deeds, which accounted for over 150 cubic ft of records and 15 drawers of loose plots
3. Worked directly with Administration, Public Information Officer, Clerk of Peace, Recorder of Deeds, Assessment (Building Code), Engineering Administration Departments as well as the wastewater treatment plants, Finance, Human Resources, Paramedics, Planning & Zoning, and the Sheriff's Office to determine proper retention and filing of records
4. Continued collaboration with archivists regarding Sussex County files and indexes
5. Worked with Sussex County Administration to develop a filing system that met Delaware Public Archives standards

Goal #1 - Permanent Storage



Process and prepare County records that are not regularly accessed for permanent storage at the DPA



Goal #2 - Digitize



Continue to digitize and index Sussex County department files

Goal #3 - Standard Recording System



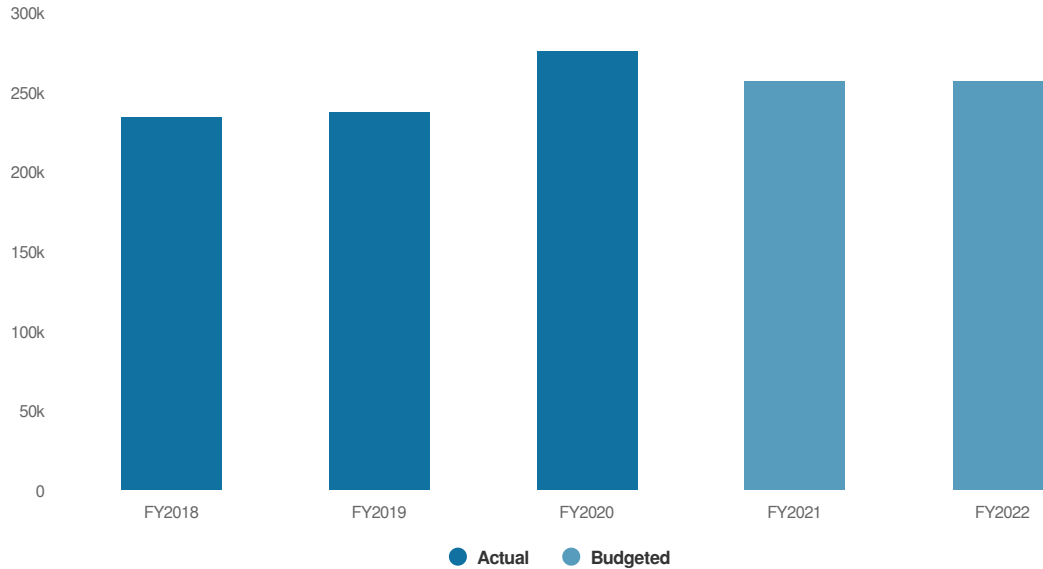
Work with County departments to implement a standard system for County records

Expenditures Summary

The FY 2022 budget was relatively flat increasing \$52.

\$257,170 **\$52**
(0.02% vs. prior year)

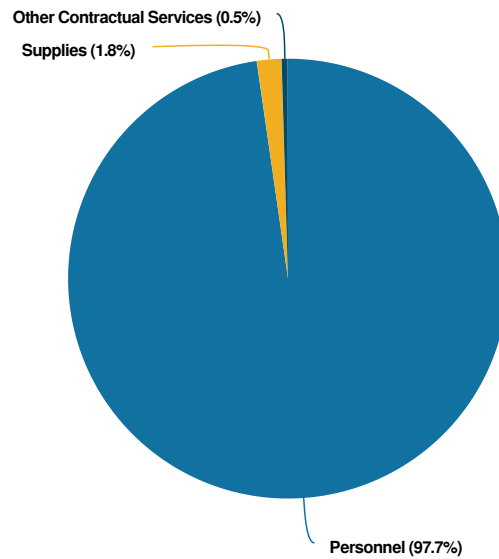
Records Management Proposed and Historical Budget vs. Actual



The FY 2022 budget for Records Management was relatively flat compared to FY 2021.

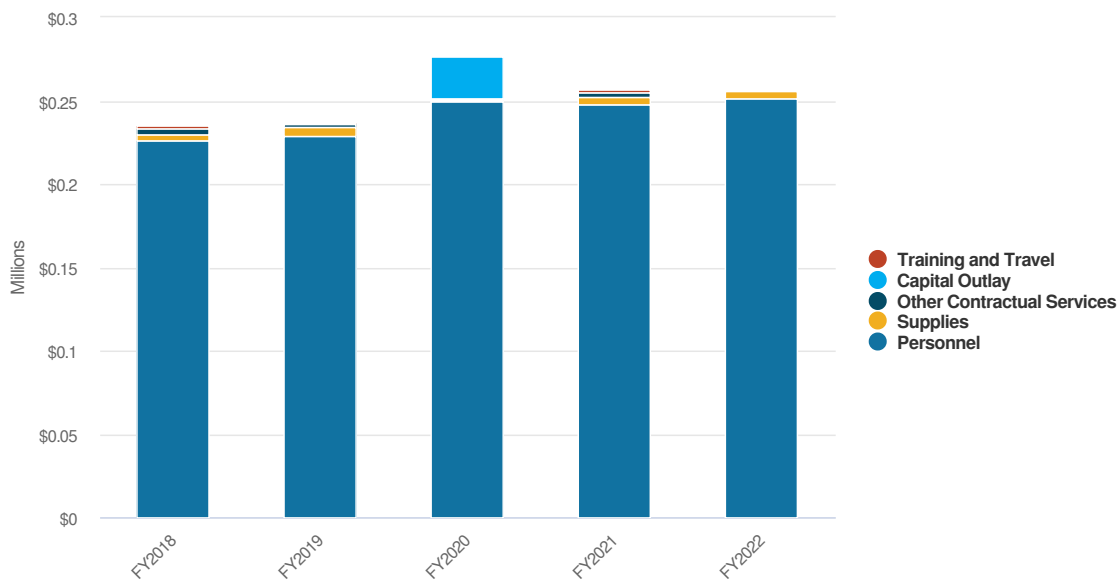
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



We have not asked for additional money for supplies or training for this upcoming fiscal year because our output has slowed due to the pandemic, and all training seminars have been canceled and not rescheduled. The Delaware Public Archives has been closed to both the public and local governments. As a result, the amount of records being transported has diminished substantially.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
------	---------------	-----------------------	---------------	--



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				
Salaries	\$147,061.21	\$147,373.00	\$152,547.00	3.5%
Vision Plan	\$136.23	\$216.00	\$216.00	0%
Dental Plan	\$1,418.27	\$1,872.00	\$1,872.00	0%
FICA Tax	\$10,645.60	\$11,274.00	\$11,670.00	3.5%
Health Insurance	\$50,306.60	\$50,400.00	\$51,000.00	1.2%
Pension	\$40,285.47	\$36,843.50	\$34,025.00	-7.6%
Total Personnel:	\$249,853.38	\$247,978.50	\$251,330.00	1.4%
Other Contractual Services				
Insurance	\$567.08	\$1,190.00	\$1,190.00	0%
Repairs and Maintenance	\$480.28	\$1,450.00	\$0.00	-100%
Total Other Contractual Services:	\$1,047.36	\$2,640.00	\$1,190.00	-54.9%
Supplies				
Office / Operating Supplies	\$148.56	\$3,100.00	\$4,350.00	40.3%
Fuel	\$193.83	\$300.00	\$300.00	0%
Tools and Small Equipment		\$500.00	\$0.00	-100%
Sm. Computer Equipment - 5422		\$500.00	\$0.00	-100%
Total Supplies:	\$342.39	\$4,400.00	\$4,650.00	5.7%
Training and Travel				
Seminars/Conferences/Training		\$1,000.00	\$0.00	-100%
Travel		\$1,100.00	\$0.00	-100%
Total Training and Travel:		\$2,100.00	\$0.00	-100%
Capital Outlay				
Transportation Equip	\$25,079.00	\$0.00	\$0.00	0%
Total Capital Outlay:	\$25,079.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$276,322.13	\$257,118.50	\$257,170.00	0%

Initiative #1 - Archive Deeds Files

Continue to archive Recorder of Deeds files with Delaware Public Archives

Intiative #2 - Digital Files

Begin working with Information Technology to index digital files, following the DPA Retention Schedule, to purge files that have met their retention

Initiative #3 - Archiving

Process Recorder of Deeds files, Administration files, Sheriff Sales, marriage licenses, and building permits



Register of Wills



Ellen Magee
Register of Wills

The Register of Wills Office is responsible for the efficient administration of all estates being probated in Sussex County. The Register of Wills grants authority to personal representatives to administer estates and is responsible for ensuring those administrations are carried out in compliance with Delaware Law.

Mission

Committed to providing services to families and attorneys to accurately and effectively process the documents necessary to transfer the assets of a deceased person in an efficient and courteous manner, as well as to preserve those records for the future

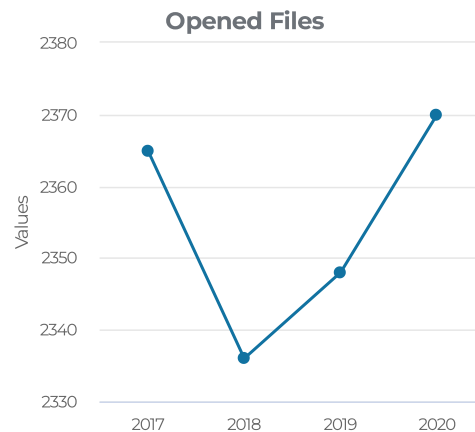
Prior Year's Successes

1. Successfully kept the office running for 3 months doing all appointments through the mail
2. Successfully converted the front end and internal offices to be COVID-19 safety compliant so in-person appointments could resume
3. Worked with Bluestone and Sussex County IT to create website for online searching of historical estates along with their images and basic information for newer estates
4. Quickly transitioned with short notice to ensure all paperwork reflected the name of the newly appointed Register

Goal #1 - Customer Service



To continue to successfully open estates for the residents of Sussex County and provide excellent customer service.




Goal #2 - Purchasing

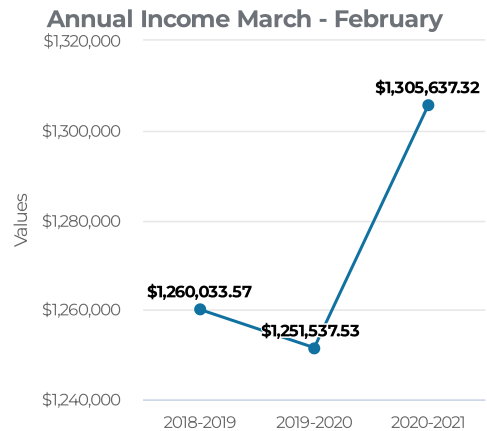


Maintain the County's strong financial position by reviewing all large vendor purchases and obtaining multiple prices and/or quotes from new and existing vendors to ensure that we are getting the best prices possible




Goal #3 - Revenue

 Maintain the County's strong financial position by continuing to increase yearly revenue by increasing the number of customers served




Goal #4 - Teamwork

 Improve customer service by working to strengthen internal customer service through team building activities.



Goal #5 - Preservation

 Continue archiving older files to make space for future cases and to preserve the records for the future

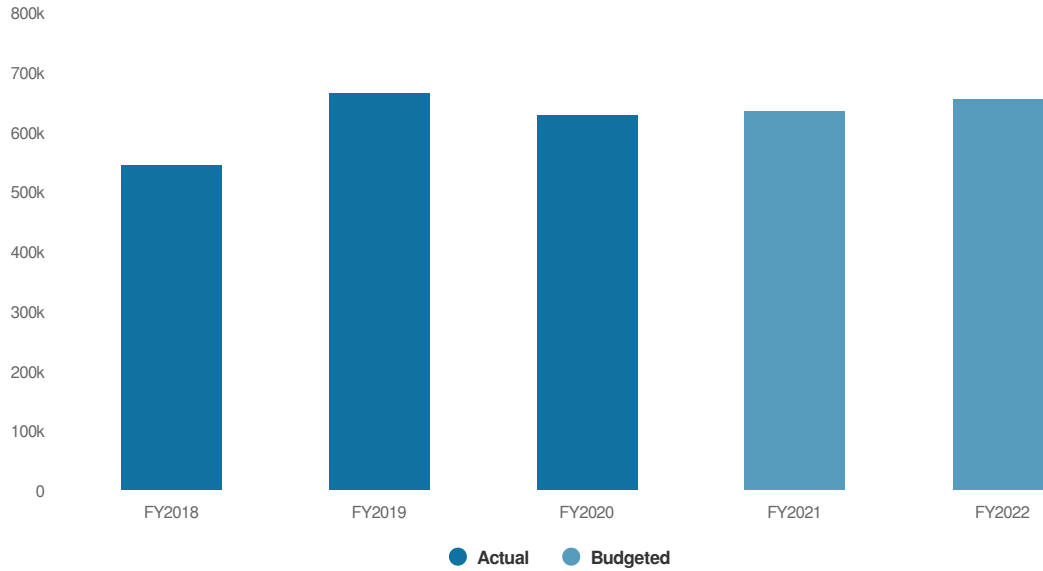


Expenditures Summary

The FY 2022 budget increased \$19,545, or 3.07 percent, due to the increase in employment and advertising costs.

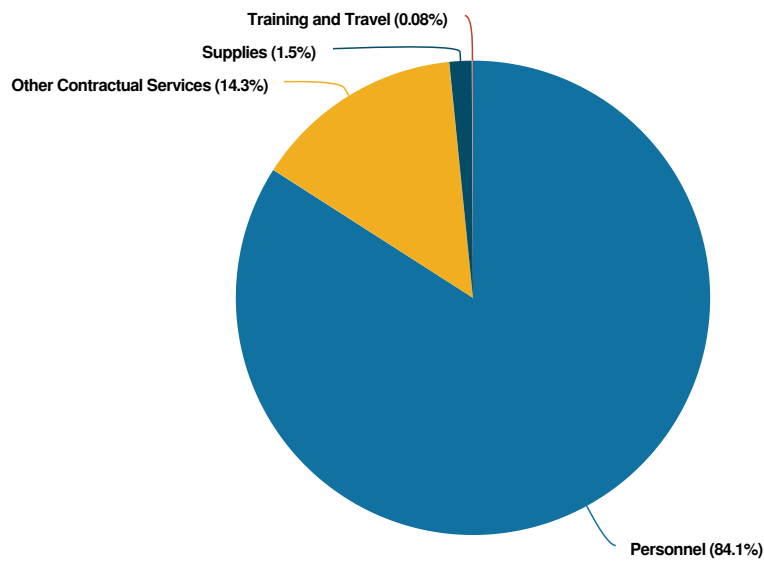
\$657,124 **\$19,545**
(3.07% vs. prior year)

Register of Wills Proposed and Historical Budget vs. Actual



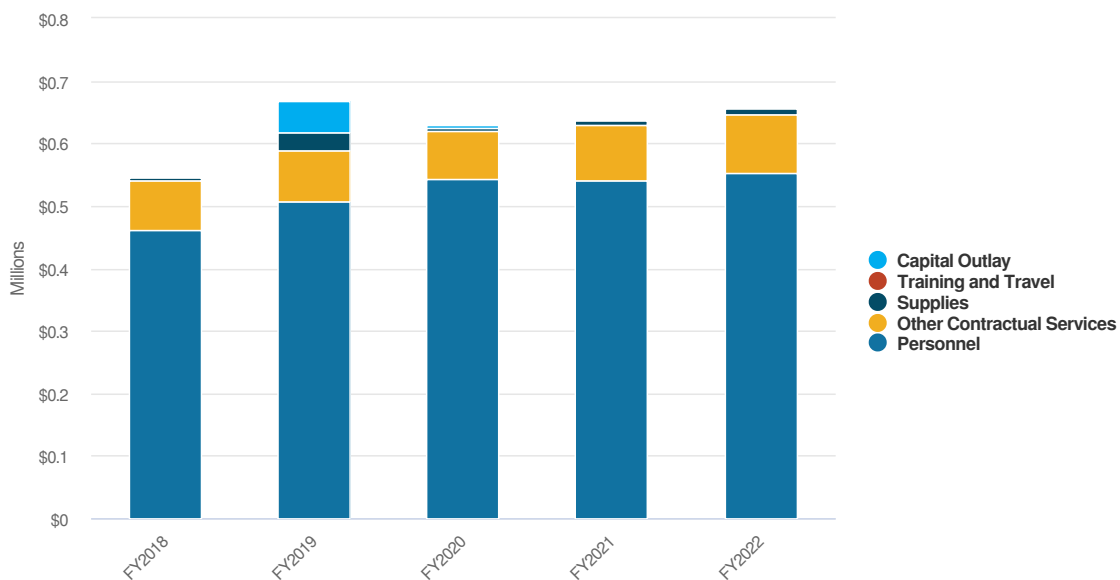
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Salaries	\$292,101.36	\$302,490.00	\$309,824.00	2.4%
Vision Plan	\$411.19	\$576.00	\$576.00	0%
Dental Plan	\$4,188.19	\$4,992.00	\$4,992.00	0%
FICA Tax	\$20,988.11	\$23,091.00	\$23,702.00	2.6%
Health Insurance	\$141,750.30	\$134,400.00	\$136,000.00	1.2%
Pension	\$82,684.25	\$75,450.00	\$77,450.00	2.7%
Total Personnel:	\$542,123.40	\$540,999.00	\$552,544.00	2.1%
Other Contractual Services				
Communications	\$894.94	\$960.00	\$960.00	0%
Postage & Freight	\$2,255.06	\$2,500.00	\$3,000.00	20%
Rental and Leases	\$12,000.00	\$12,000.00	\$12,000.00	0%
Insurance	\$100.00	\$120.00	\$120.00	0%
Repairs and Maintenance	\$20,749.84	\$23,000.00	\$23,000.00	0%
Printing & Binding	\$2,824.99	\$3,000.00	\$3,000.00	0%
Advertising	\$30,659.01	\$36,000.00	\$42,000.00	16.7%
Other Contractual Services	\$7,763.21	\$10,000.00	\$10,000.00	0%
Total Other Contractual Services:	\$77,247.05	\$87,580.00	\$94,080.00	7.4%
Supplies				
Office / Operating Supplies	\$4,627.18	\$7,000.00	\$8,500.00	21.4%
Dues & Subscriptions	-\$479.35	\$0.00	\$0.00	0%
Tools and Small Equipment		\$1,500.00	\$1,500.00	0%
Sm. Computer Equipment - 5422	\$1,082.00	\$0.00	\$0.00	0%
Total Supplies:	\$5,229.83	\$8,500.00	\$10,000.00	17.6%
Training and Travel				
Mileage		\$500.00	\$500.00	0%
Total Training and Travel:		\$500.00	\$500.00	0%
Capital Outlay				
Machinery and Equipment	\$5,289.00	\$0.00	\$0.00	0%
Total Capital Outlay:	\$5,289.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$629,889.28	\$637,579.00	\$657,124.00	3.1%



Safety and Security



Ron Verosko
Manager of Safety and Security

The Safety and Security Department is to promote and maintain a safe and secure work environment in which Sussex County facilities are free of hazards and unsafe conditions. The department is responsible to raise personal awareness and to protect the lives and property of employees and visitors to County facilities.

Mission

To partner with each Division in building safety and security programs and developing a culture that will aid in ensuring the overall reduction of both workplace injuries and recognized hazards, while ensuring ongoing compliance to established safety standards

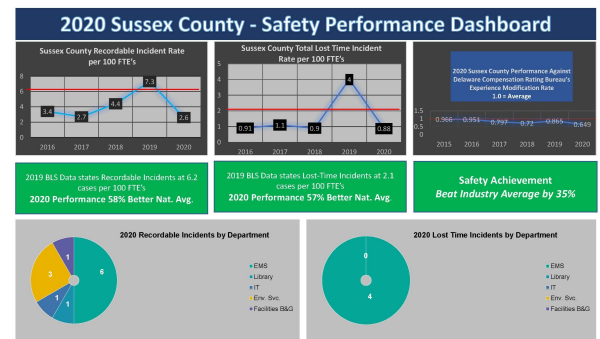
Prior Year's Successes

1. COVID-19 Crisis - Leadership Team

- Instituted internal cleaning protocols two weeks before COVID-19 became a national pandemic
- Developed team decontamination and cleaning plans for buildings and critical areas
 - Installed work instructions and practices aimed at ensuring consistent compliance. Including temperature check, shields, security post orders, signage and floor labeling - county wide, and special cleanings where needed of critical high value / possible COVID-19 contaminated areas
- Helped manage County COVID-19 post exposed cases and employee contact tracings

2. Safety Scorecard- Key Performance Indicators (NAICS 92)

- 2019 BLS Data for local government states Recordable Incidents at 6.2 cases per 100 FTE's, 2020 Sussex County Actual at 2.6 cases per 100. **58% Better than national average**
- 2019 BLS Data for local government states Lost-Time Incidents at 2.1 cases per 100 FTE's, 2020 Sussex county Actual 0.88 cases per 100. **57% Better than national average**
- 2020 Sussex County Workers Compensation Experience Modification Rate **35% better than national average of all industries.**



Goal #1 - Safety Metrics

- \$ Continue to build the safety culture through management of the near miss reporting database and other proactive metrics

Safety Observation Report

"See-it, Report-it, Correct-it"

Submission Date:

Submitted By:

Event Date:

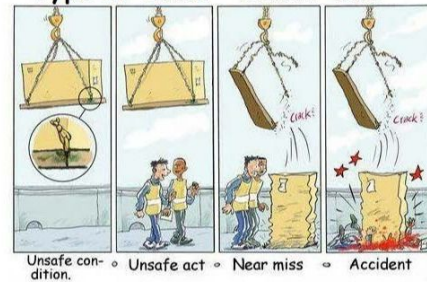
Event Time:

Location:

Weather Conditions:

Event Type: (Drop Down) Unsafe Condition, Unsafe Act, Near Miss, Accident

Type of Event- Select One



Event Summary:

Contributing Factors:


Recommendation(s) and/or Action(s) Taken:

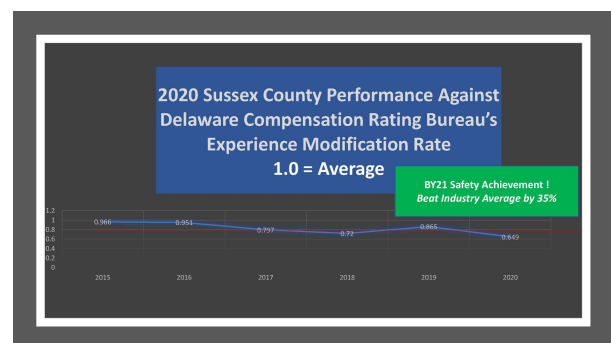
Goal #2 - Safety Responsibility

 Continue to expand individual safety responsibility through completion of written policy, procedures and auditing of activity

* performance measure will be tracked starting this fiscal year

Goal #3 - Mitigation Activities

 Continue to address high-risk activities by using proper mitigation activities, such as worksite safety requirements for boom-truck operators and construction zone safety

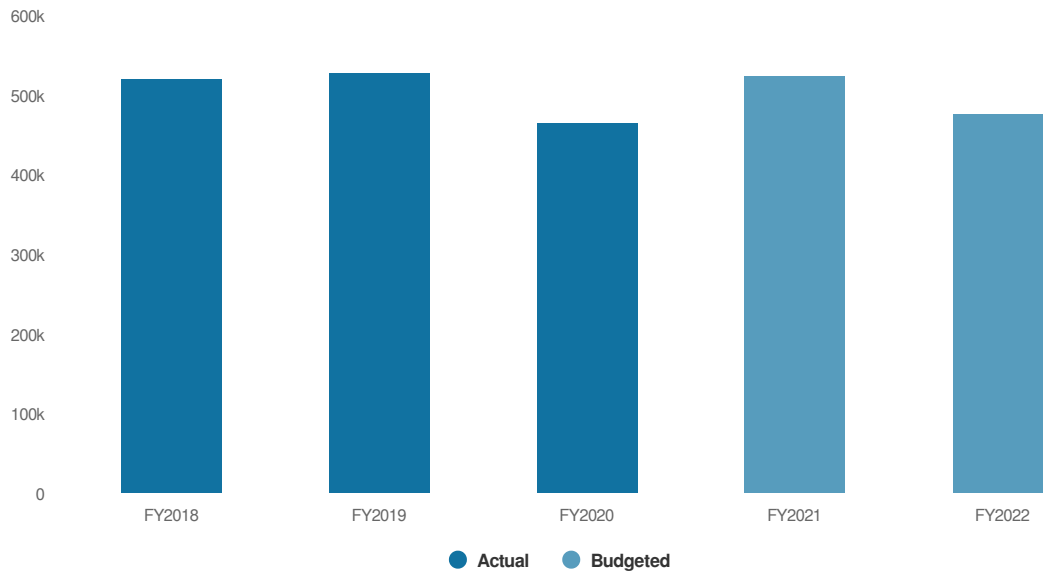


Expenditures Summary

The FY 2022 budget decreased \$46,835, or 8.92 percent. The decrease is due to one less position as the County is utilizing contract security for most of its coverage.

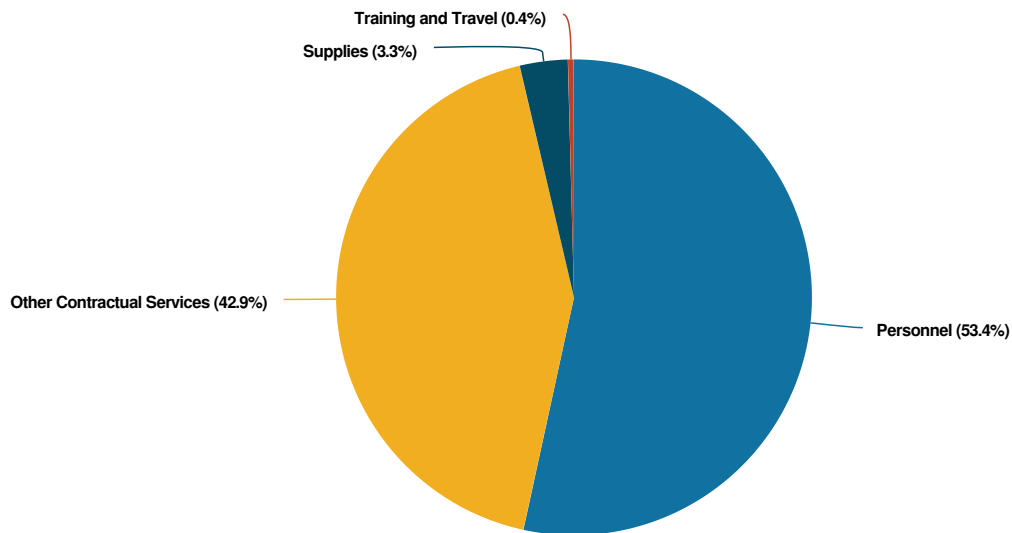
\$478,260 **-\$46,835**
(-8.92% vs. prior year)

Safety and Security Proposed and Historical Budget vs. Actual



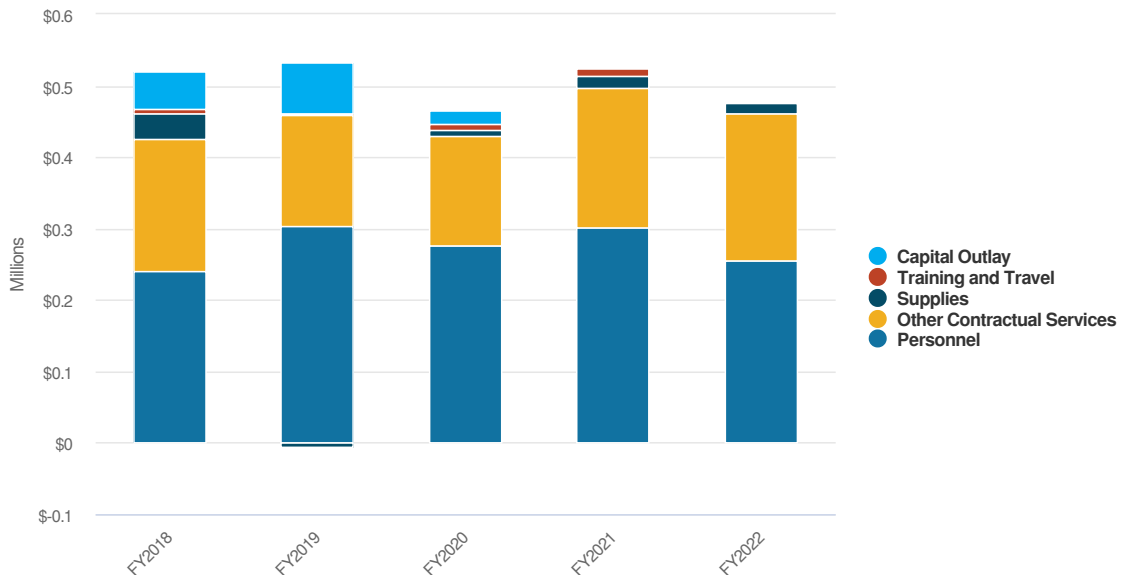
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Personnel				
Salaries	\$219,221.33	\$247,818.00	\$216,329.00	-12.7%
Cost Reimbursement - Salaries	-\$82,755.49	-\$89,859.16	-\$76,318.00	-15.1%
Vision Plan	\$154.65	\$288.00	\$216.00	-25%
Dental Plan	\$1,534.26	\$2,496.00	\$1,872.00	-25%
FICA Tax	\$16,111.18	\$18,942.00	\$16,550.00	-12.6%
Health Insurance	\$55,988.11	\$67,200.00	\$51,000.00	-24.1%
Pension	\$65,856.78	\$53,947.50	\$45,850.00	-15%
Total Personnel:	\$276,110.82	\$300,832.34	\$255,499.00	-15.1%
Other Contractual Services				
Communications	\$804.38	\$840.00	\$840.00	0%
Insurance	\$667.26	\$1,810.00	\$1,810.00	0%
Repairs and Maintenance	\$1,989.38	\$5,000.00	\$5,000.00	0%
Other Contractual Services	\$196,386.19	\$248,000.00	\$258,900.00	4.4%
Cost Reimbursement - Cont Sr	-\$45,964.86	-\$58,569.50	-\$61,306.50	4.7%
Total Other Contractual Services:	\$153,882.35	\$197,080.50	\$205,243.50	4.1%
Supplies				
Office / Operating Supplies	\$693.19	\$750.00	\$750.00	0%
Fuel	\$1,366.24	\$2,500.00	\$2,500.00	0%
Dues & Subscriptions	\$480.00	\$1,500.00	\$1,000.00	-33.3%
Uniforms	\$212.99	\$1,000.00	\$500.00	-50%
Maintenance & Repairs Parts	\$2,768.48	\$4,000.00	\$4,000.00	0%
Tools and Small Equipment	\$5,694.91	\$13,444.50	\$10,000.00	-25.6%
Other Supplies	\$1,846.82	\$1,650.00	\$1,500.00	-9.1%
Cost Reimbursement Supplies	-\$5,296.37	-\$8,337.50	-\$4,657.50	-44.1%
Total Supplies:	\$7,766.26	\$16,507.00	\$15,592.50	-5.5%
Training and Travel				
Seminars/Conferences/Training	\$9,482.00	\$10,405.50	\$2,500.00	-76%
Mileage		\$500.00	\$0.00	-100%
Cost Reimbursement T & E	-\$1,265.00	-\$230.00	-\$575.00	150%
Total Training and Travel:	\$8,217.00	\$10,675.50	\$1,925.00	-82%
Capital Outlay				
Improvements	\$20,255.00	\$0.00	\$0.00	0%
Total Capital Outlay:	\$20,255.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$466,231.43	\$525,095.34	\$478,260.00	-8.9%



Initiative #1 - Service Plan System

To provide a service plan for the Access Control System, Intrusion Detection System, and Fire Alarm Systems for the below locations.

Milton Library

- Fire Alarm System
- Access Control System
- Intrusion Detection System

Greenwood Library

- Fire Alarm System
- Access Control System
- Intrusion Detection

South Coastal Library

- Fire Alarm System
- Access Control System
- Intrusion Detection

Sussex County Administrative Building

- Access Control System
- Intrusion Detection

West Complex

- Access Control System



Sheriff



Robert T. Lee
Sheriff

The Sheriff's Office serves papers for the courts and holds sheriff sales for non-payment of taxes, mortgage foreclosures and all other court orders.


Mission

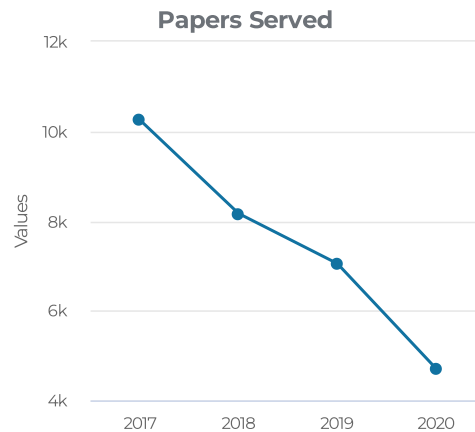
To provide excellent, detail-oriented customer service regarding document service and sheriff sales to the public, internal departments, courts and attorneys

Prior Year's Successes


1. Continued improvement in turnaround time for document service
2. Curtailed excess spending in the budget
3. Stayed current in office workflow with minimal staffing
4. Worked with Collection Division to post past due properties for County fees

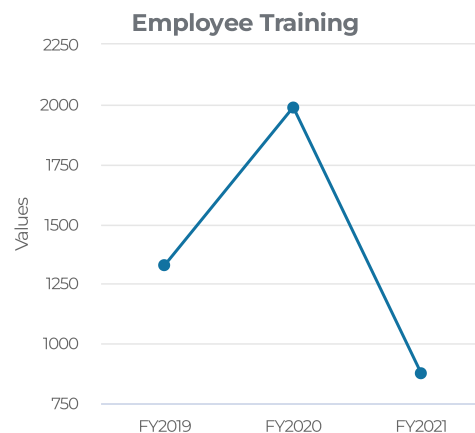
Goal #1 - Efficient Operations

 Continue to operate with a part-time, instead of full-time deputy and still serve papers as directed by the court



Goal #2 - Training

 Continue to keep certifications and training current. Each deputy is required 4 trainings per year to retain certification as a Constable



Goal #3 - Fiscal Responsibility

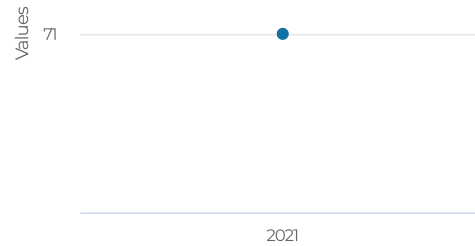
 Continue to be thrifty and budget-minded in spending by not increasing the FY 2022 budget

Goal #4 - Collections

 Continue to work with the Collection Department to provide service with postings of delinquent properties

Collection Postings

* This is the first year in providing this service.



Goal #5 - Cross-Training

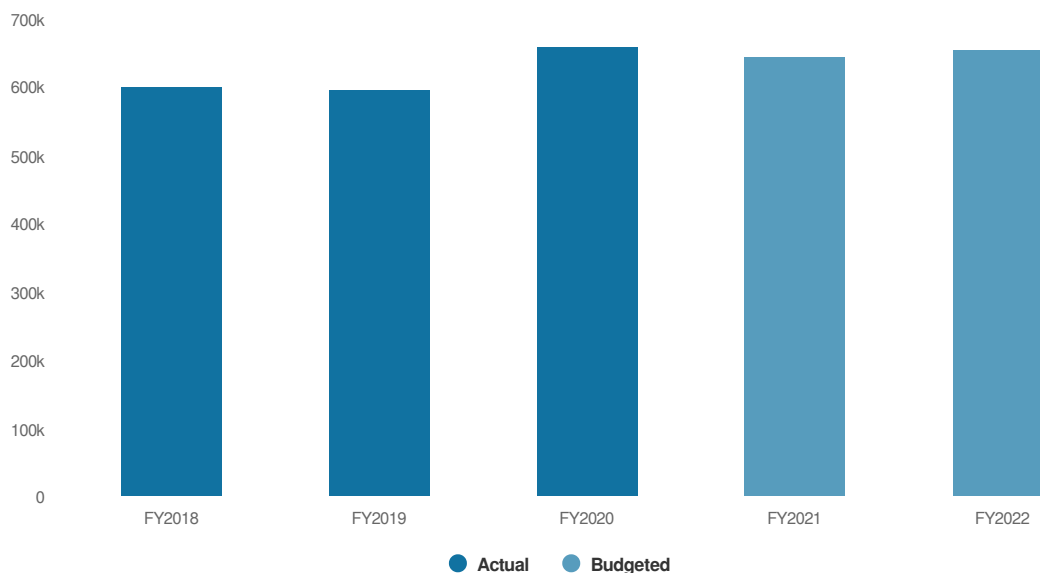
 Continue to cross-train employees

Expenditures Summary

The FY 2022 budget increased \$12,918, or 2.01 percent. This increase is in employment costs.

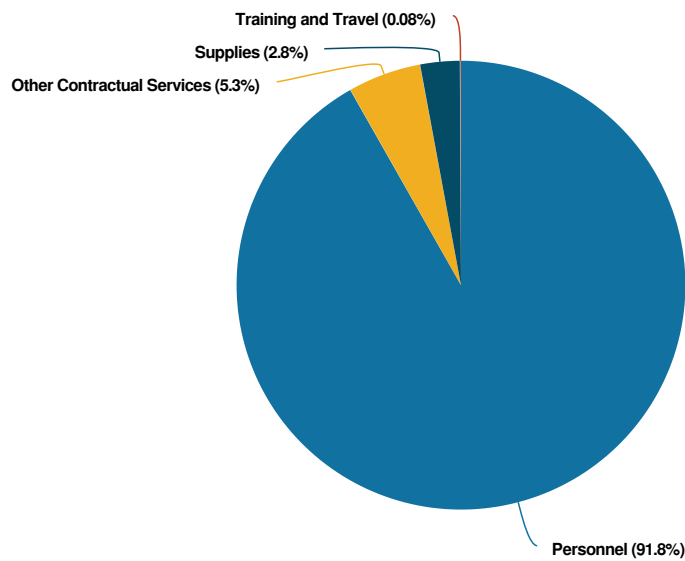
\$657,056 **\$12,918**
(2.01% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



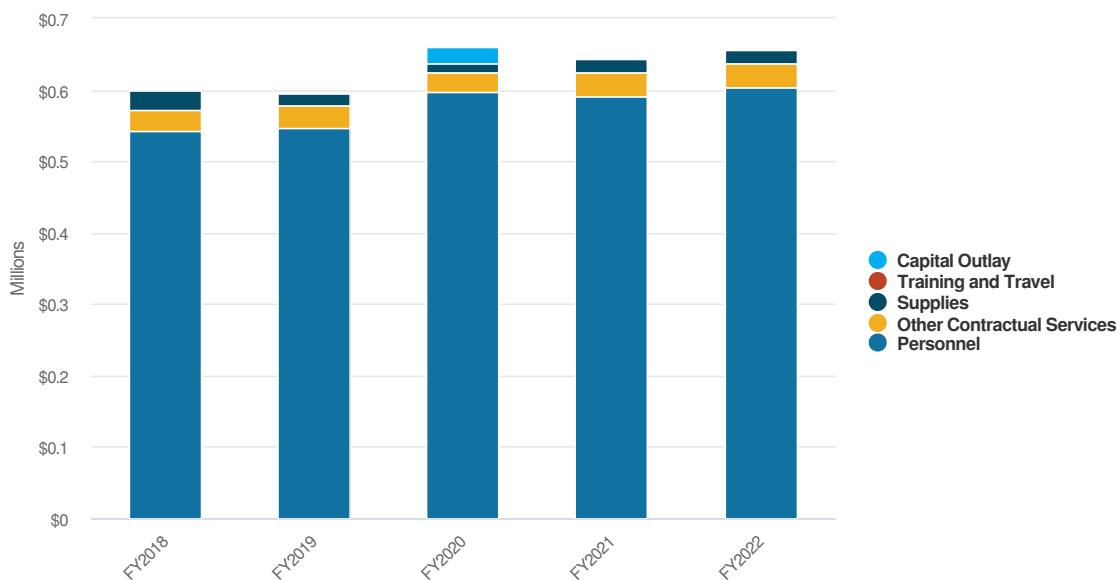
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Note: Immaterial differences in percentages may be present in chart due to rounding.

Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Expense Objects				
Personnel				



Name	FY2020 Actual	FY2021 Amended Budget	FY2022 Budget	FY2021 Budget vs. FY2022 Budget (% Change)
Salaries	\$343,750.56	\$352,676.00	\$366,143.00	3.8%
Vision Plan	\$308.95	\$504.00	\$504.00	0%
Dental Plan	\$3,709.27	\$4,368.00	\$4,368.00	0%
FICA Tax	\$25,126.00	\$26,969.00	\$28,010.00	3.9%
Health Insurance	\$126,402.04	\$117,600.00	\$119,000.00	1.2%
Pension	\$97,432.27	\$88,125.00	\$85,135.00	-3.4%
Total Personnel:	\$596,729.09	\$590,242.00	\$603,160.00	2.2%
Other Contractual Services				
Communications	\$4,811.37	\$5,796.00	\$5,796.00	0%
Postage & Freight	\$4,791.41	\$8,000.00	\$8,000.00	0%
Insurance	\$3,713.28	\$5,900.00	\$5,900.00	0%
Repairs and Maintenance	\$1,581.01	\$2,000.00	\$2,000.00	0%
Other Contractual Services	\$12,411.43	\$13,000.00	\$13,000.00	0%
Total Other Contractual Services:	\$27,308.50	\$34,696.00	\$34,696.00	0%
Supplies				
Office / Operating Supplies	\$3,148.14	\$4,000.00	\$4,000.00	0%
Fuel	\$4,519.18	\$7,500.00	\$7,500.00	0%
Dues & Subscriptions	-\$281.34	\$200.00	\$200.00	0%
Uniforms	\$796.37	\$2,000.00	\$2,000.00	0%
Maintenance & Repairs Parts	\$1,075.54	\$2,000.00	\$2,000.00	0%
Tools and Small Equipment	\$714.44	\$0.00	\$0.00	0%
Other Supplies	\$3,357.92	\$3,000.00	\$3,000.00	0%
Total Supplies:	\$13,330.25	\$18,700.00	\$18,700.00	0%
Training and Travel				
Seminars/Conferences/Training	\$245.00	\$500.00	\$500.00	0%
Total Training and Travel:	\$245.00	\$500.00	\$500.00	0%
Capital Outlay				
Machinery and Equipment	\$22,077.00	\$0.00	\$0.00	0%
Total Capital Outlay:	\$22,077.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$659,689.84	\$644,138.00	\$657,056.00	2%



CAPITAL PROJECTS



Capital Improvements: One-year Plan

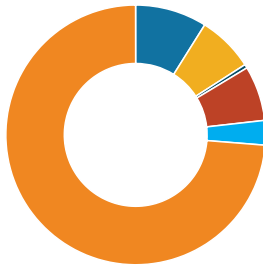
The capital improvements detailed below are from all funds. Capital Improvements, or capital expenditures, are expenses of the County for acquiring or maintaining capital assets such as land, building, equipment and infrastructure. These expenditures become assets on the balance sheet of the County. There are a total of 45 capital projects totaling \$98 million in FY 2022. Seventy-four percent of these projects are Enterprise Fund projects. These projects are funded by sewer or water users through connection and assessment fees.

In order to be funded, the budget committee accepts requests from all departments during the normal budget process. The budget committee then reviews the request to see if (1) the request falls within the long-term goals of the County and (2) funding is available. All General Fund capital projects must be supported by reserves and all Enterprise Fund capital projects must be supported by user fees and charges.

Total Capital Requested \$98,000,000

45 Capital Improvement Projects

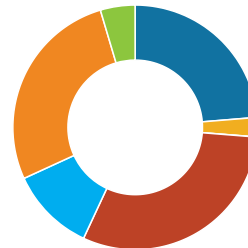
Total Funding Requested by Department



● Airport and Business Park (9%)	\$8,750,000.00
● Administration (7%)	\$6,850,000.00
● Engineering Administration (0%)	\$450,000.00
● Paramedics (7%)	\$6,700,000.00
● Information Technology (3%)	\$3,000,000.00
● Enterprise Capital (74%)	\$72,250,000.00

TOTAL \$98,000,000.00

Total Funding Requested by Source



● App. Res. /RTT (24%)	\$23,222,500.00
● State or Federal Grants (3%)	\$2,512,500.00
● Interest Earnings (0%)	\$15,000.00
● Connections Charges (31%)	\$30,050,000.00
● Utility User Fees (11%)	\$11,000,000.00
● Assessment Fees (Loans/Grants) (27%)	\$26,700,000.00
● Third Party Contribution (5%)	\$4,500,000.00

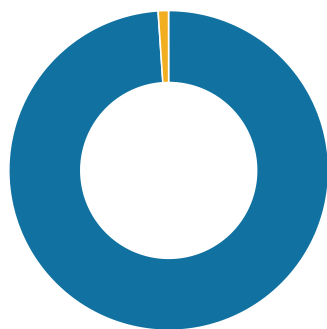
TOTAL \$98,000,000.00

The nonrecurring capital projects that will significantly affect current and future budgets are the new sewer and water area expansions. These new areas will bring additional operating costs such as employees and utilities. However, these areas will also bring new customers. It is expected that each new area brings on new customers that will offset the additional costs.

The only other capital project that will significantly affect future budgets is the public safety training and administrative facility. The operating cost of this facility will be supported by realty transfer tax. There will be no need to increase taxes or fees to pay for the new building. Eventually, the County will dispose of the West Complex where paramedic administrative office are today.

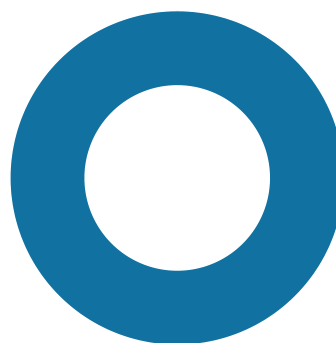


Capital Costs Breakdown



● Capital Costs (99%)	\$98,000,000.00
● Operational Costs (1%)	\$1,052,780.00
TOTAL	\$99,052,780.00

Cost Savings & Revenue Breakdown



● Revenue (100%)	\$740,000.00
TOTAL	\$740,000.00

Airport and Business Park Requests

Itemized Requests for 2022

Stormwater Improvements	\$1,500,000
Land Aquisition	\$250,000
T-Hangar Construction	\$625,000
Runway 4-22 Taxiway B	\$750,000
General Aviation Apron Expansion	\$1,800,000
Pavement Improvements	\$300,000
Water Plant	\$275,000
Delaware Coastal Business Park - Baltimore Avenue Reconstruction	\$750,000
Delaware Coastal Business Park - Phase 2 Improvements	\$2,500,000
Total: \$8,750,000	

Information Technology Requests

Itemized Requests for 2022

Broadband Expansion including Western Sussex Data Center	\$3,000,000
Total: \$3,000,000	



Administration Requests

Itemized Requests for 2022

Building Improvements	\$650,000
Administration Parking	\$3,200,000
Property Acquisition/Improvements	\$3,000,000
Total: \$6,850,000	

Engineering Administration Requests

Itemized Requests for 2022

Clean Water Enhancement	\$200,000
Landfill Property Acquisition	\$250,000
Total: \$450,000	

Paramedics Requests

Itemized Requests for 2022

Public Safety Building	\$6,150,000
EMS Stations	\$550,000
Total: \$6,700,000	



Enterprise Capital Requests

Itemized Requests for 2022

IBRWF - Loop Project	\$1,500,000
IBRWF - Disposal Expansion	\$3,600,000
IBRWF - Treatment Expansion	\$3,000,000
IBRWF - Regional Biosolids/Septage	\$500,000
IBRWF - Constructed Wetlands/Drainage Improvements	\$4,000,000
SCRWF - Capacity Expansion	\$16,000,000
SCRWF - Compliance Upgrades	\$6,000,000
Piney Neck - Transmission Improvements	\$900,000
WNRWF - Conversion	\$1,250,000
West Rehoboth Station and Transmission to Rehoboth	\$750,000
Rehoboth Beach WWTP Phase II	\$9,000,000
Lewes Board of Public Works Treatment Plant Expansion Participation	\$750,000
Concord Road/Route 13 Commercial	\$250,000
Western Sussex Sewer Area	\$1,000,000
Herring Creek Sewer Area	\$4,500,000
Winding Creek Water	\$250,000
Chapel Branch	\$2,750,000
Joy Beach	\$500,000
Mulberry Knoll	\$1,800,000
Ellendale Water District	\$4,500,000
Wolfe Runne	\$2,100,000
Mallard Creek	\$1,500,000
Long Neck Communities	\$1,900,000
Blackwater Village	\$1,000,000
Oak Acres/Tanglewood	\$1,800,000
Briarwood	\$500,000
Pintail Point	\$150,000
Lochwood	\$500,000



Total: \$72,250,000



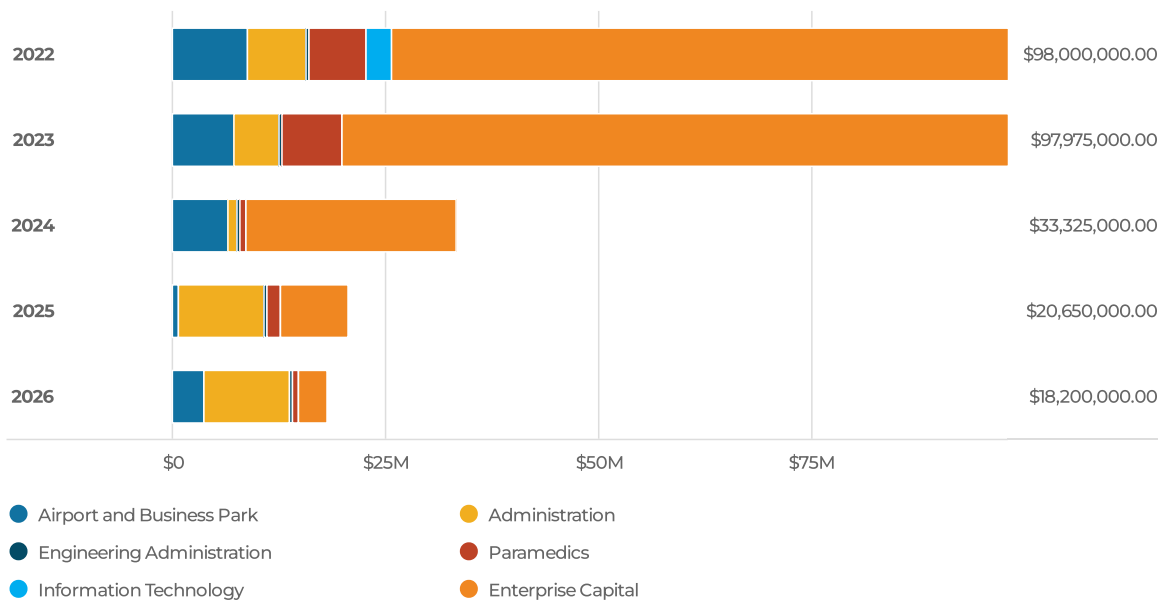
Capital Improvements: Multi-year Plan

The County creates a 5-year capital plan to anticipate large capital projects on the horizon. The plan includes projects supported by the General Fund and Enterprise Funds. The largest amount of the 5-year capital plan is sewer projects which are supported by rate payers in the sewer districts. All General Fund capital projects are paid by realty transfer tax or other governmental grants.

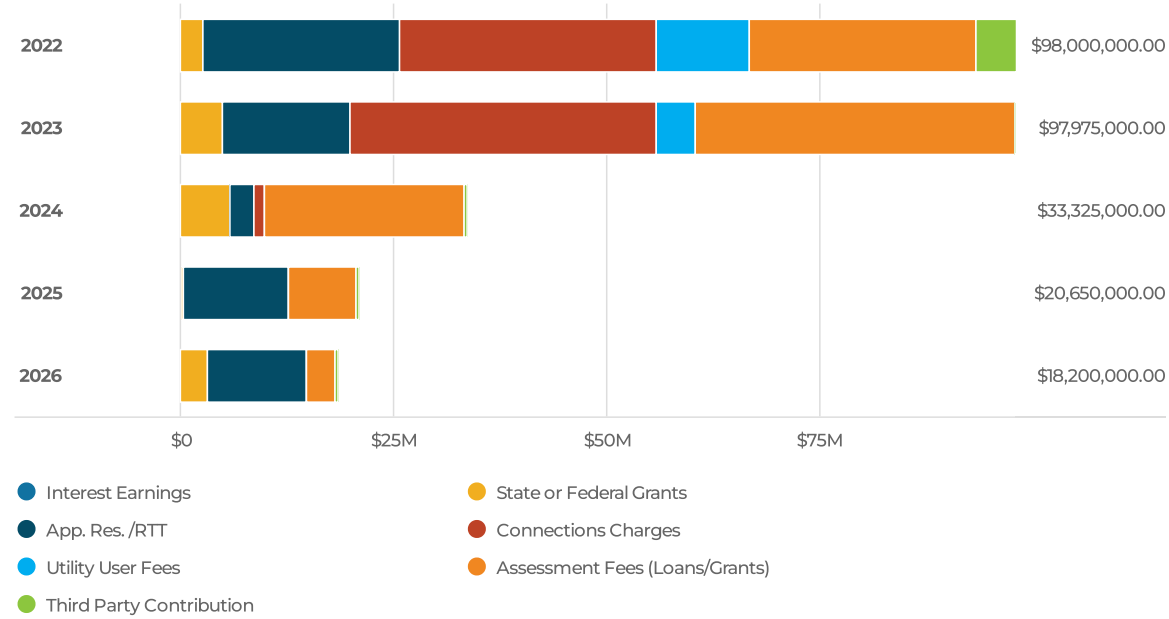
Total Capital Requested
\$268,150,000

49 Capital Improvement Projects

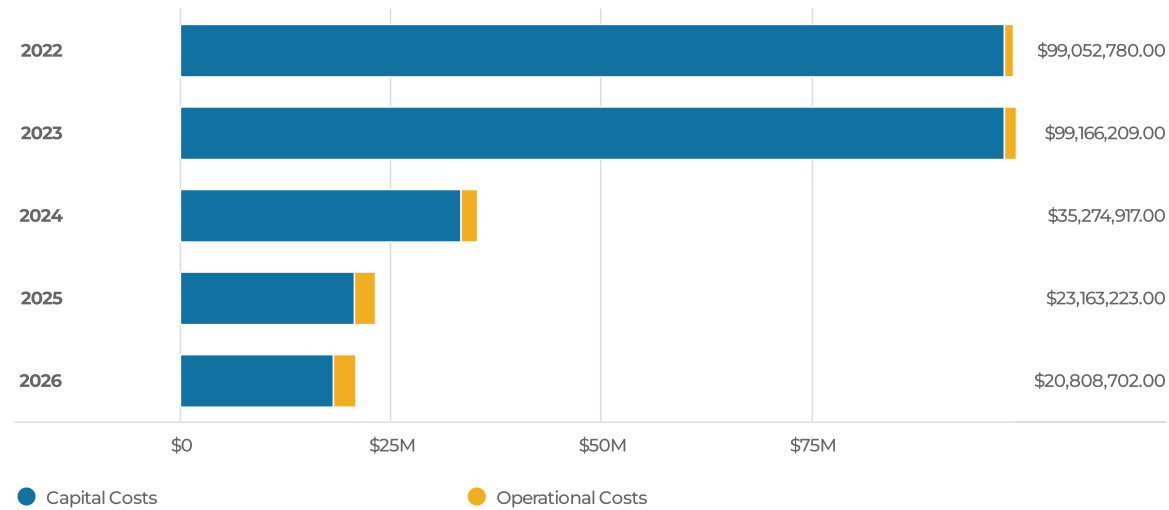
Total Funding Requested by Department



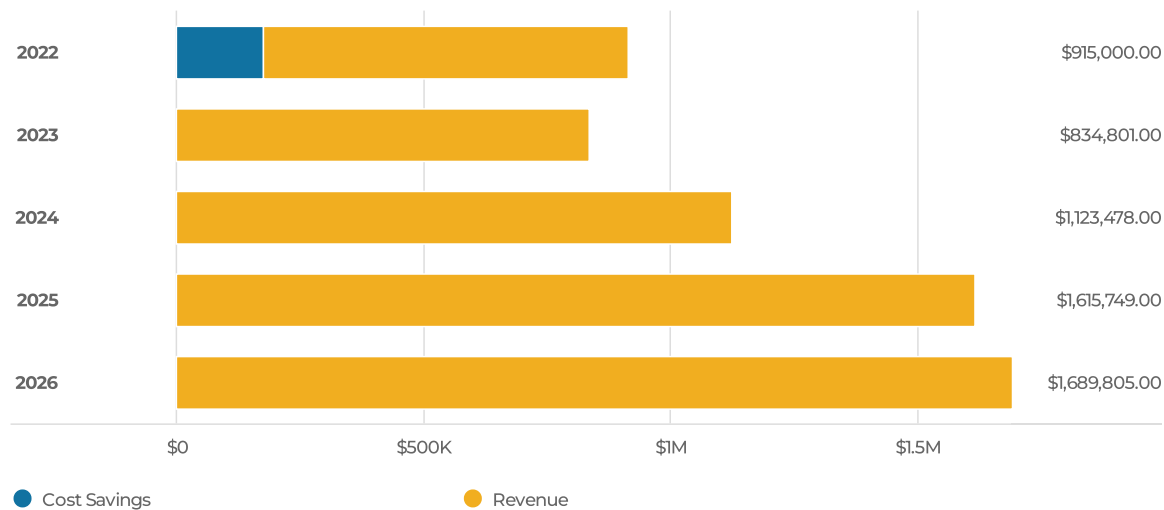
Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues



Airport and Business Park Requests

Itemized Requests for 2022-2027

Runway 4-22 - 6000' Expansion	\$300,000
Stormwater Improvements	\$3,250,000
Land Aquisition	\$250,000
T-Hangar Construction	\$625,000
Runway 4-22 Taxiway B	\$12,000,000
General Aviation Apron Expansion	\$1,800,000
Terminal Apron Expansion	\$3,300,000
Pavement Improvements	\$1,500,000
Water Plant	\$275,000
Delaware Coastal Business Park - Baltimore Avenue Reconstruction	\$750,000
Delaware Coastal Business Park - Phase 2 Improvements	\$2,500,000
Total: \$26,550,000	



Information Technology Requests

Itemized Requests for 2022-2027

Broadband Expansion including Western Sussex Data Center	\$3,000,000
Total: \$3,000,000	

Administration Requests

Itemized Requests for 2022-2027

Building Improvements	\$1,050,000
Administration Annex	\$23,200,000
Administration Parking	\$3,200,000
Property Acquisition/Improvements	\$6,000,000
Total: \$33,450,000	

Engineering Administration Requests

Itemized Requests for 2022-2027

Clean Water Enhancement	\$1,000,000
Landfill Property Acquisition	\$1,250,000
Total: \$2,250,000	

Paramedics Requests

Itemized Requests for 2022-2027

Public Safety Building	\$11,650,000
EMS Stations	\$4,650,000
Total: \$16,300,000	



Enterprise Capital Requests

Itemized Requests for 2022-2027

IBRWF - Loop Project	\$6,500,000
IBRWF - Disposal Expansion	\$5,600,000
IBRWF - Treatment Expansion	\$19,250,000
IBRWF - Regional Biosolids/Septage	\$500,000
IBRWF - Constructed Wetlands/Drainage Improvements	\$6,500,000
SCRWF - Capacity Expansion	\$23,750,000
SCRWF - Compliance Upgrades	\$10,450,000
Piney Neck - Transmission Improvements	\$6,900,000
Piney Neck - Lagoon Conversions	\$2,500,000
WNRWF - Conversion	\$14,000,000
West Rehoboth Station and Transmission to Rehoboth	\$1,500,000
Rehoboth Beach WWTP Phase II	\$9,000,000
Lewes Board of Public Works Treatment Plant Expansion Participation	\$750,000
Concord Road/Route 13 Commercial	\$250,000
Western Sussex Sewer Area	\$1,000,000
Herring Creek Sewer Area	\$15,500,000
Winding Creek Water	\$2,000,000
Chapel Branch	\$6,500,000
Joy Beach	\$8,000,000
Mulberry Knoll	\$3,400,000
Ellendale Water District	\$5,500,000
Wolfe Runne	\$4,000,000
Mallard Creek	\$2,100,000
Long Neck Communities	\$7,800,000
Blackwater Village	\$8,000,000
Oak Acres/Tanglewood	\$2,400,000
Briarwood	\$2,900,000
Pintail Point	\$1,650,000



Lochwood

\$8,400,000

Total: \$186,600,000



IMPACT ON OPERATING BUDGET

Part of each Capital Project submission, the County estimates how much the capital improvement will cost to maintain. This analysis can be found in the link of each capital project in the multi-year plan.

The Finance Department makes sure that the expenses can be supported by future users and/or property owners. The future analysis is completed through the 10-year long-term financial outlook.

Excluding the capital projects that create new sewer or water areas that bring new rates, none of the current projects listed in the capital plan will require an increase in the tax rate, a reduction in expenses somewhere else or the hiring of new staff. The largest General Fund operational impact will be the new Public Safety Training and Administrative Building which will be supported by realty transfer tax.



DEBT



Debt

Sussex County's fiscal year forecasts \$199.4 million in outstanding bonds payable. This debt is backed by the full faith and credit of Sussex County Government, although revenues from the sewer utility are being used to pay the debt service. There is no General Fund bonded debt; the debt is solely used to fund business-type sewer activities. The County generally issues debt to fund business-type capital improvements. Business-type operating expenses and capital improvements of a normal recurring nature are included in the calculation of the revenue requirement from rates and are financed on a "pay-as-you-go" basis. The County has a triple-A bond rating by both S&P and Moody's Investment Services.

The forecast for the County's Enterprise Fund debt will increase the debt by end of 2022 by \$14.5 million; \$8.8 million for the construction costs associated with the expansion of the Unified Sewer District and \$5.7 million for land improvements at Inland Bays Regional Wastewater Facility. The payments for these debt issuances will be covered by assessment charges paid by the users in the respective areas and the treatment plant improvements will be paid by all users as part of the service and connection fees.

Sussex County legal debt limit, by statutory, is 12 percent of assessed value of taxable property. The chart below shows the proposed debt limit and legal debt margin.

Projected legal debt margin calculation for fiscal year 2022 (in millions of dollars)			
Projected assessed value			\$ 3,851.8
Debt limit (12% of assessed value)			462.2
Forecasted net debt applicable to limit			199.4
Legal debt margin			\$ 262.6

Total Projected Business-type Debt Service (in millions of dollars)			
Fiscal Year Ending	Principal	Interest	Total
2022	\$ 8.5	\$ 3.9	\$ 12.4
2023	8.9	3.8	12.7
2024	8.6	3.7	12.3
2025	8.1	3.5	11.6
2026	8.2	3.4	11.6
2027-2031	39.9	14.6	54.5
2032-2036	39.4	10.3	49.7
2037-2041	36.3	6.8	43.1
2042-2046	18.9	3.7	22.6
2047-2051	14.7	1.7	16.4
2052-2056	5.0	.5	5.5
2057-2061	2.9	.1	3.0

The annual debt service amounts are projected to be paid 63.4 percent by assessment charges and 36.6 percent by service charges and connection fees.



ORDINANCES



Operating Ordinance

Below is the ordinance establishing annual operating budget for Fiscal Year 2022.

Sewer and Water Ordinance

Below is the ordinance establishing annual service charges, annual assessment rates for collection and transmission and/or treatment and connection charges for all sewer county water and sanitary sewer districts.



APPENDIX

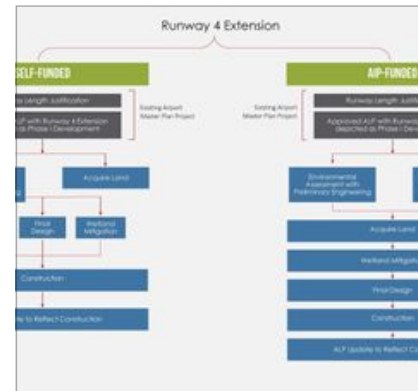


AIRPORT AND BUSINESS PARK REQUESTS



Runway 4-22 - 6000' Expansion

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other

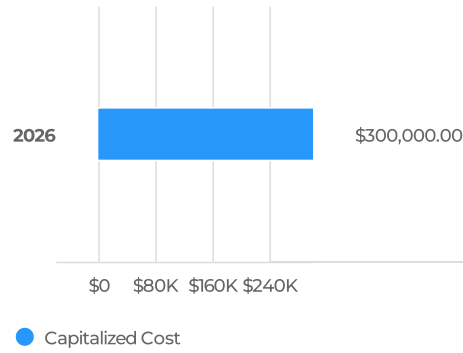


Capital Cost

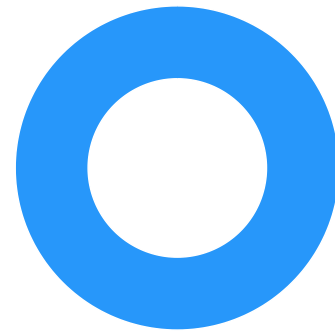
Total Budget *(all years)*

\$300K

Capital Cost by Year



Capital Cost for All Years



TOTAL \$300,000.00

Capital Cost Breakdown

Capital Cost	FY2026
Capitalized Cost	\$300,000
Total	\$300,000

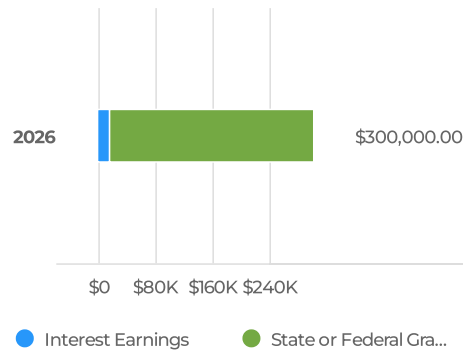


Funding Sources

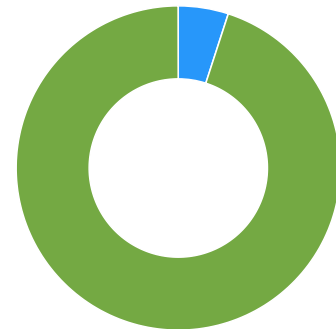
Total Budget *(all years)*

\$300K

Funding Sources by Year



Funding Sources for All Years



● Interest Earnings (5%) \$15,000.00
 ● State or Federal Grants (95%) \$285,000.00
TOTAL \$300,000.00

Funding Sources Breakdown

Funding Sources	FY2026
Interest Earnings	\$15,000
State or Federal Grants	\$285,000
Total	\$300,000

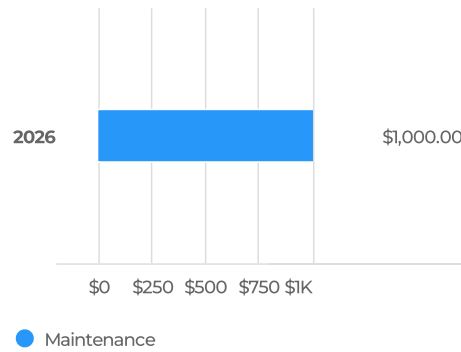


Operational Costs

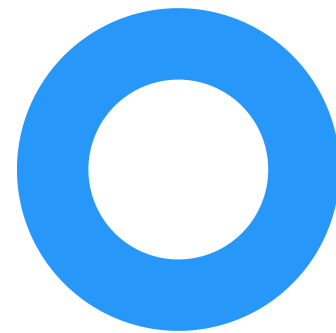
Total Budget *(all years)*

\$1K

Operational Costs by Year



Operational Costs for All Years



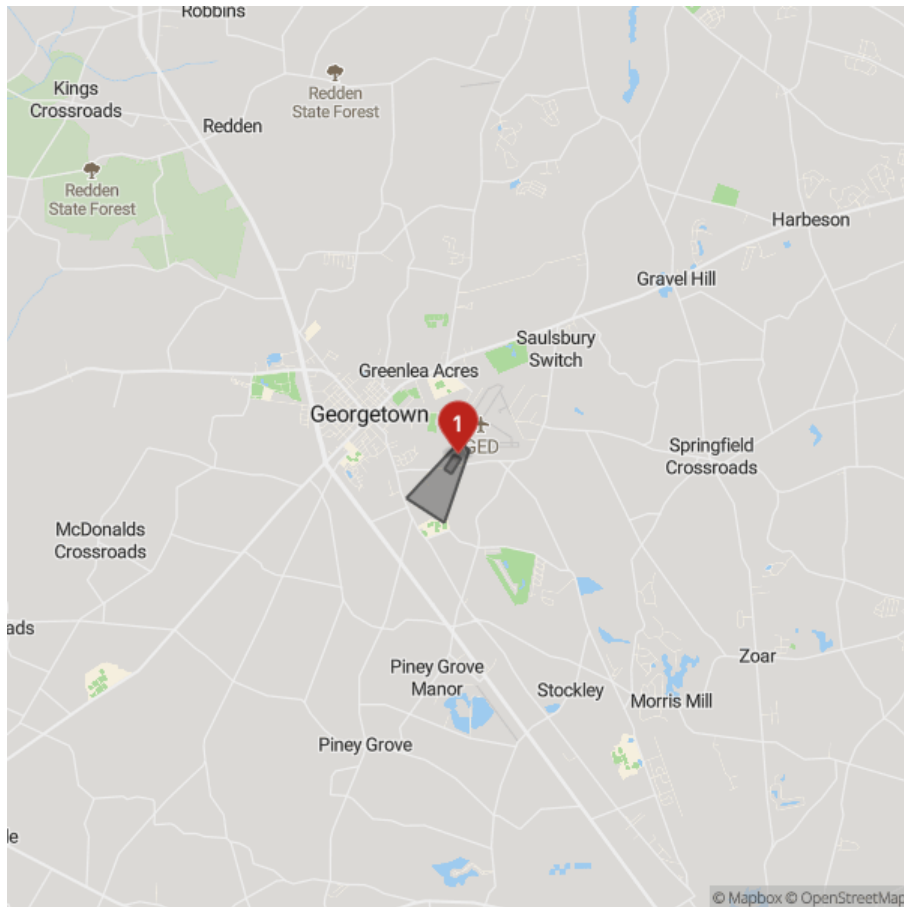
● Maintenance (100%)	\$1,000.00
TOTAL	\$1,000.00

Operational Costs Breakdown

Operational Costs	FY2026
Maintenance	\$1,000
Total	\$1,000



Project Location



Stormwater Improvements

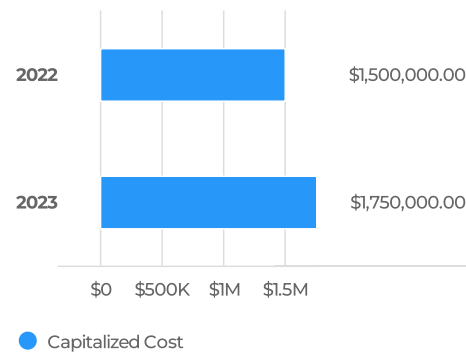
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other

Capital Cost

FY2022 Budget
\$1,500,000

Total Budget *(all years)*
\$3.25M

Capital Cost by Year



Capital Cost for All Years



Capitalized Cost (100%) \$3,250,000.00
TOTAL \$3,250,000.00

Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$1,500,000	\$1,750,000
Total	\$1,500,000	\$1,750,000

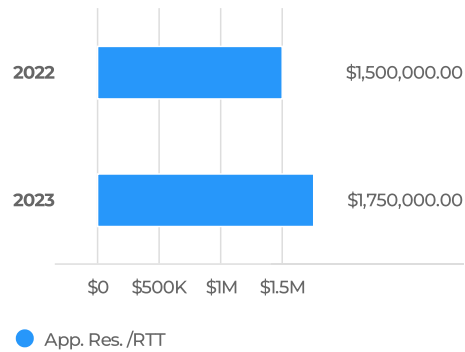


Funding Sources

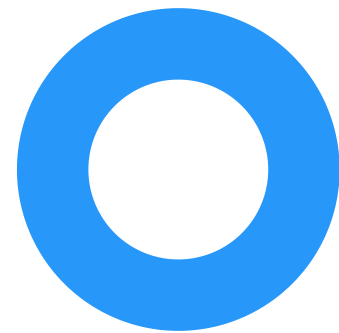
FY2022 Budget
\$1,500,000

Total Budget *(all years)*
\$3.25M

Funding Sources by Year



Funding Sources for All Years



TOTAL **\$3,250,000.00**

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
App. Res./RTT	\$1,500,000	\$1,750,000
Total	\$1,500,000	\$1,750,000

Project Location



Land Aquisition

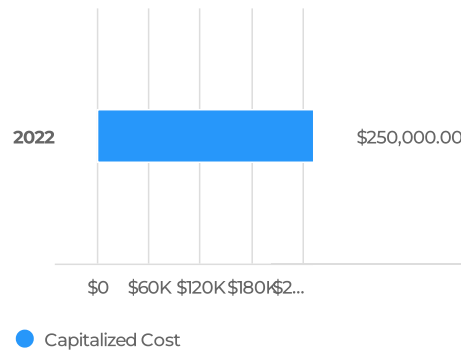
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other

Capital Cost

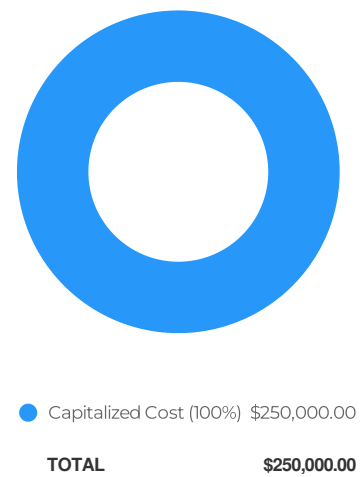
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$250K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$250,000
Total	\$250,000

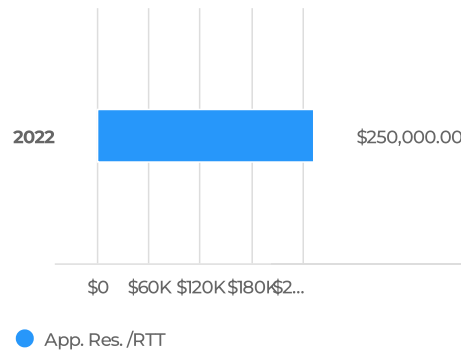


Funding Sources

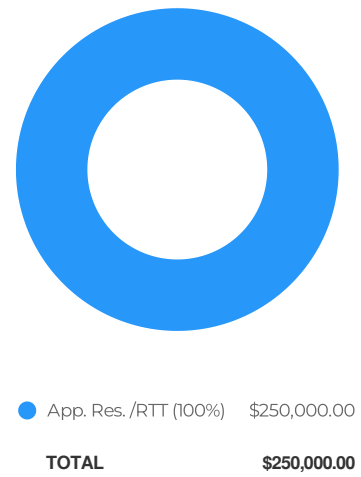
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$250K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

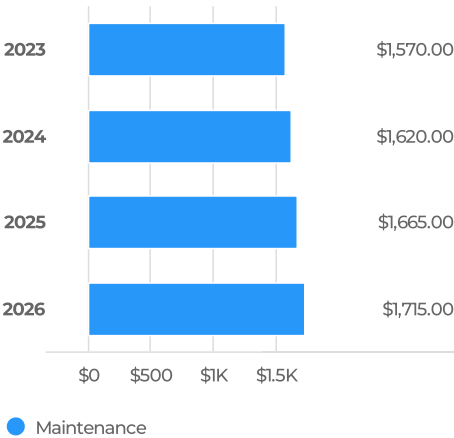
Funding Sources	FY2022
App. Res./RTT	\$250,000
Total	\$250,000



Operational Costs

Total Budget *(all years)*
\$6.57K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown				
Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$1,570	\$1,620	\$1,665	\$1,715
Total	\$1,570	\$1,620	\$1,665	\$1,715

Project Location



T-Hangar Construction

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other

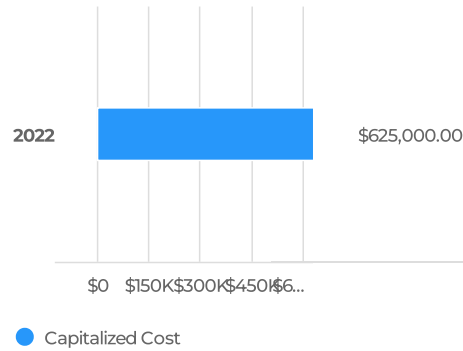


Capital Cost

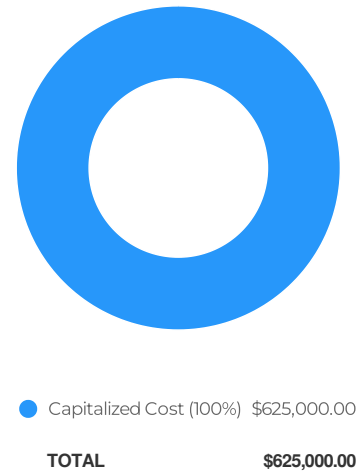
FY2022 Budget
\$625,000

Total Budget *(all years)*
\$625K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$625,000
Total	\$625,000

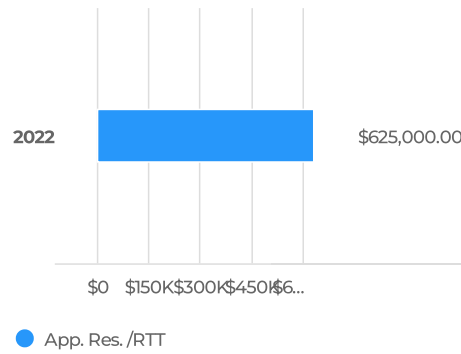


Funding Sources

FY2022 Budget
\$625,000

Total Budget *(all years)*
\$625K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
App. Res./RTT	\$625,000
Total	\$625,000

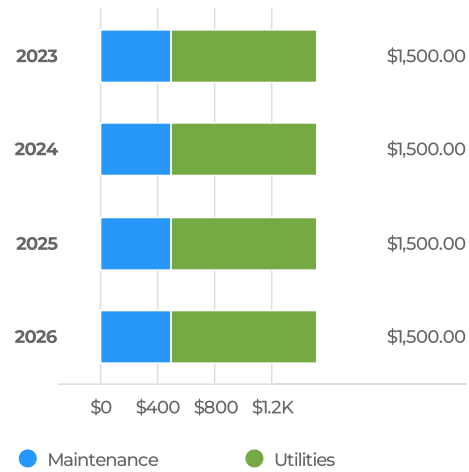


Operational Costs

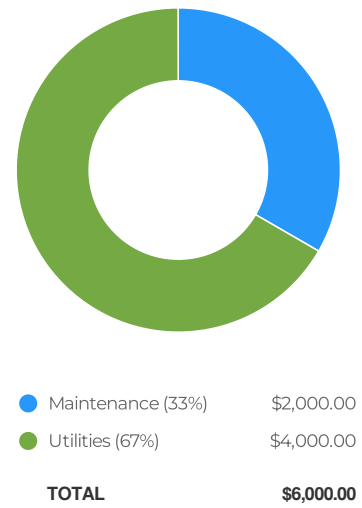
Total Budget *(all years)*

\$6K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Utilities	\$1,000	\$1,000	\$1,000	\$1,000
Maintenance	\$500	\$500	\$500	\$500
Total	\$1,500	\$1,500	\$1,500	\$1,500

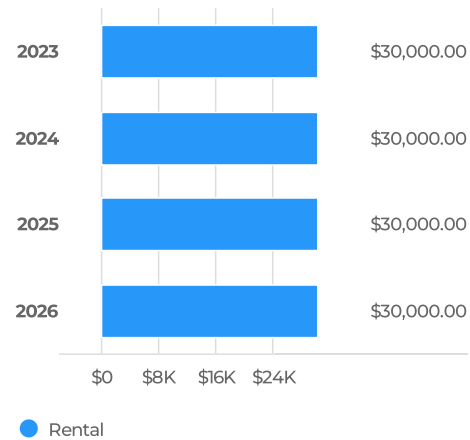


Operating Revenue

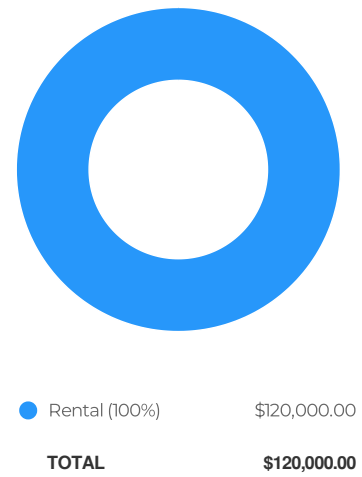
Total Budget *(all years)*

\$120K

Operating Revenue by Year



Operating Revenue for All Years

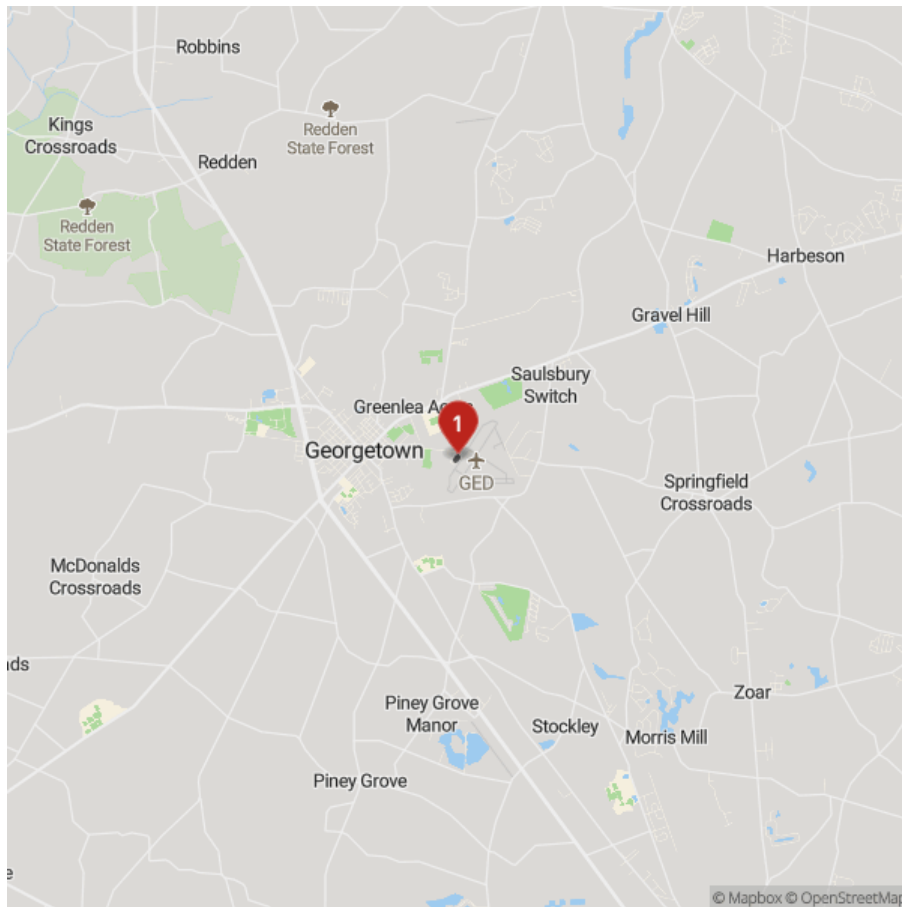


Operating Revenue Breakdown

Operating Revenue	FY2023	FY2024	FY2025	FY2026
Rental	\$30,000	\$30,000	\$30,000	\$30,000
Total	\$30,000	\$30,000	\$30,000	\$30,000

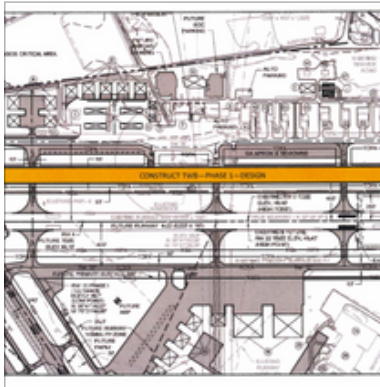


Project Location

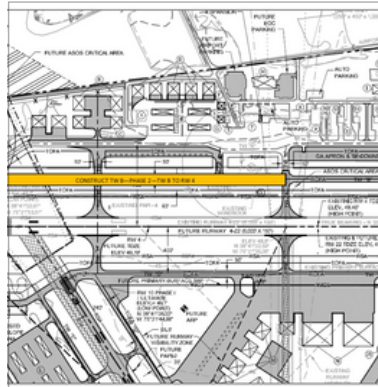


Runway 4-22 Taxiway B

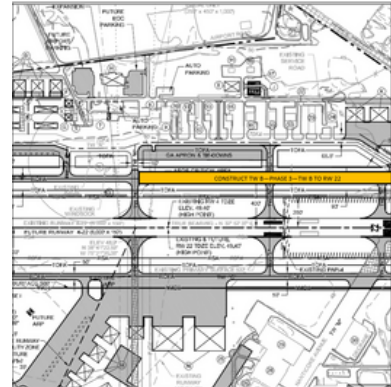
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other



4-22 Twy B Phase 1



4-22 Twy B Phase 2



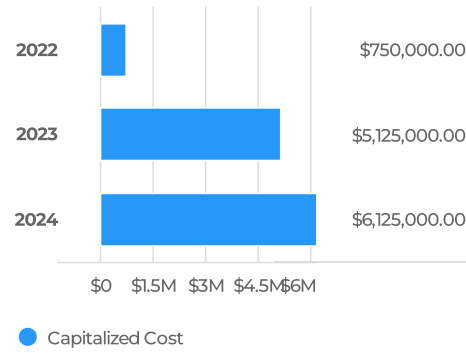
4-22 Twy B Phase 3

Capital Cost

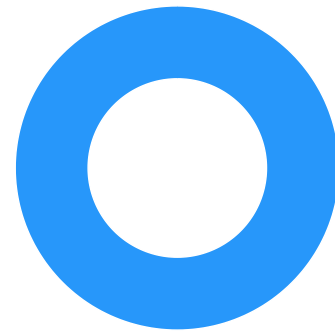
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$12M

Capital Cost by Year



Capital Cost for All Years



Capitalized Cost (100%) \$12,000,000.00

TOTAL **\$12,000,000.00**

Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$750,000	\$5,125,000	\$6,125,000
Total	\$750,000	\$5,125,000	\$6,125,000

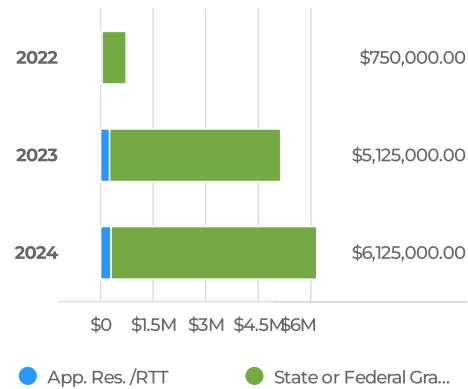


Funding Sources

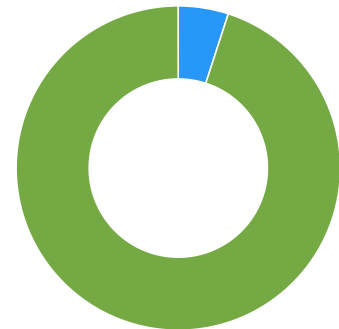
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$12M

Funding Sources by Year



Funding Sources for All Years



App. Res./RTT (5%) \$600,000.00
State or Federal Grants (95%) \$11,400,000.00
TOTAL \$12,000,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
App. Res./RTT	\$37,500	\$256,250	\$306,250
State or Federal Grants	\$712,500	\$4,868,750	\$5,818,750
Total	\$750,000	\$5,125,000	\$6,125,000

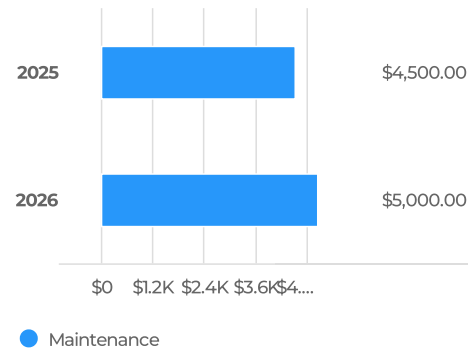


Operational Costs

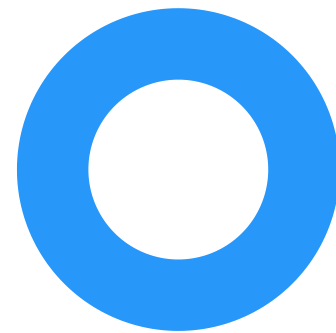
Total Budget *(all years)*

\$9.5K

Operational Costs by Year



Operational Costs for All Years



● Maintenance (100%) \$9,500.00

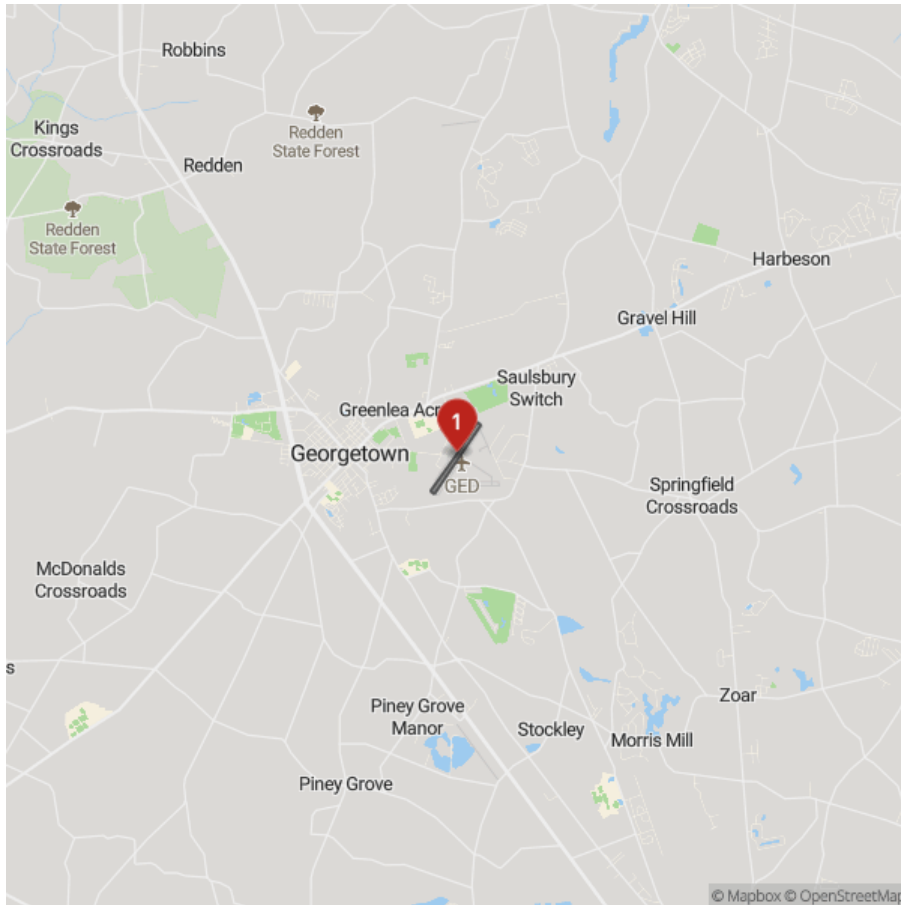
TOTAL \$9,500.00

Operational Costs Breakdown

Operational Costs	FY2025	FY2026
Maintenance	\$4,500	\$5,000
Total	\$4,500	\$5,000

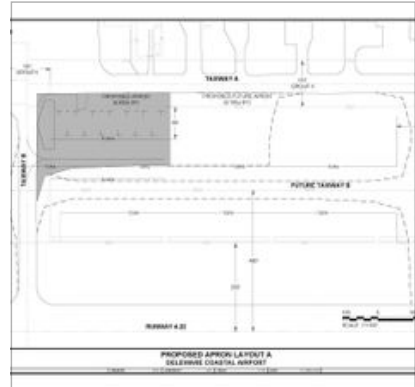


Project Location



General Aviation Apron Expansion

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other



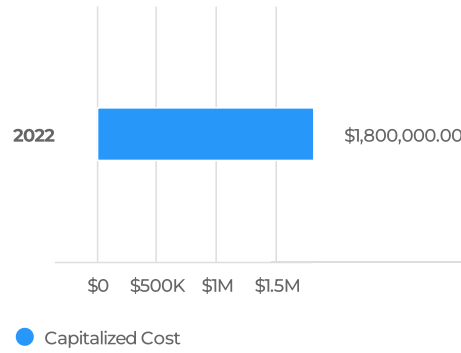
General Aviation Expansion

Capital Cost

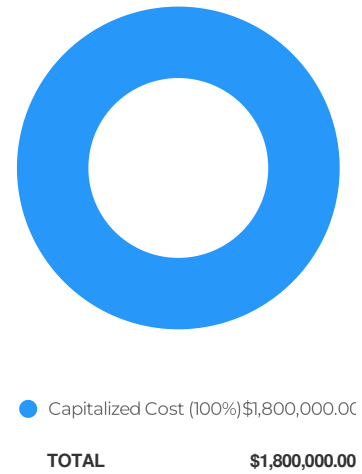
FY2022 Budget
\$1,800,000

Total Budget *(all years)*
\$1.8M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$1,800,000
Total	\$1,800,000



Funding Sources

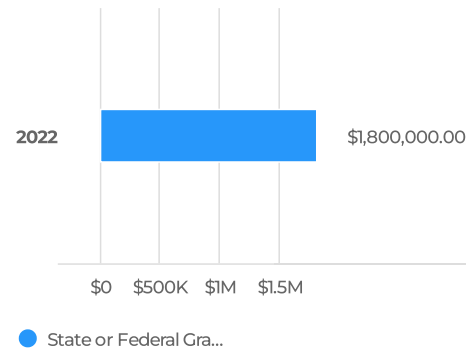
FY2022 Budget

\$1,800,000

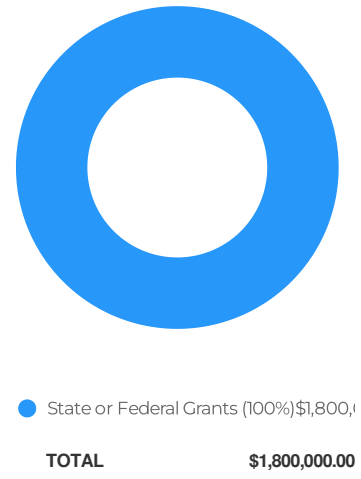
Total Budget *(all years)*

\$1.8M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
State or Federal Grants	\$1,800,000
Total	\$1,800,000

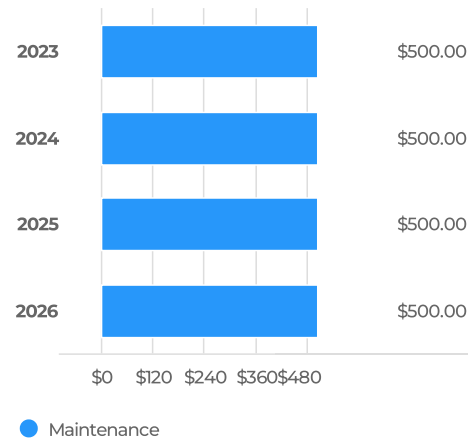


Operational Costs

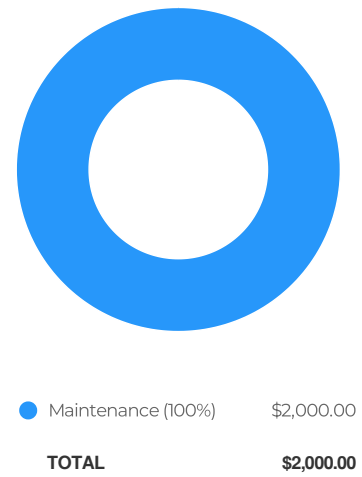
Total Budget *(all years)*

\$2K

Operational Costs by Year



Operational Costs for All Years

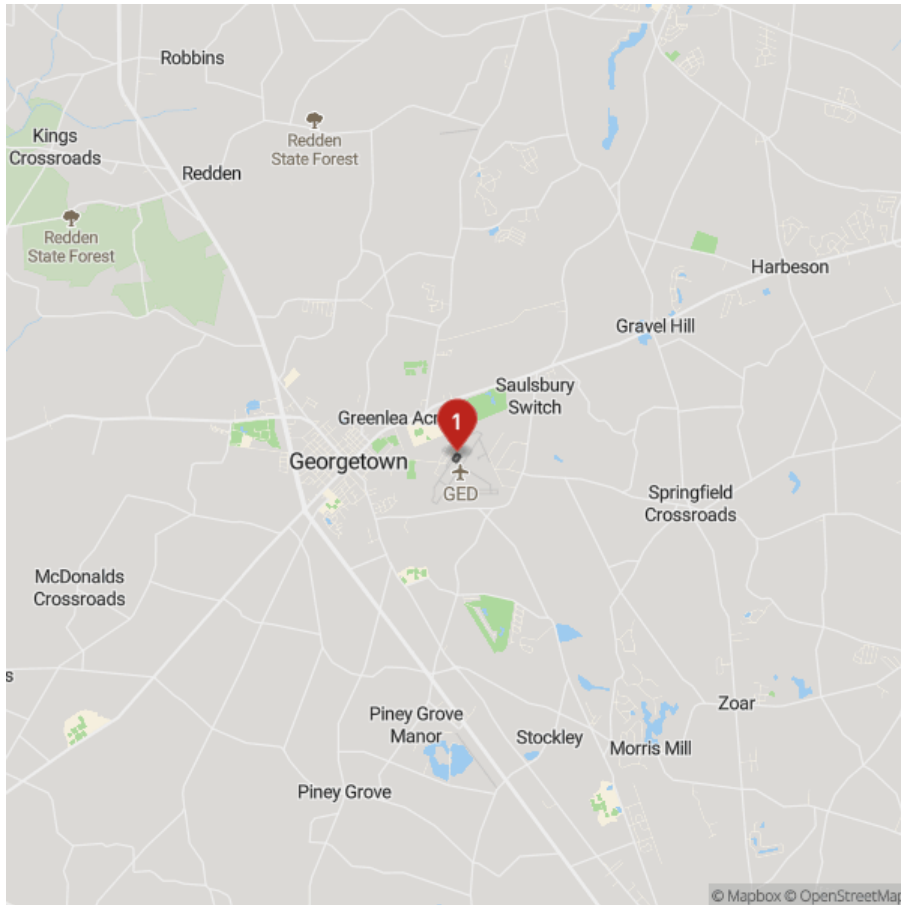


Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$500	\$500	\$500	\$500
Total	\$500	\$500	\$500	\$500

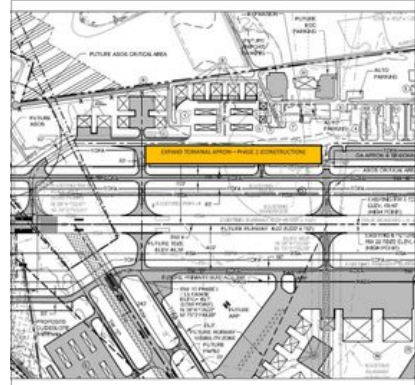


Project Location



Terminal Apron Expansion

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other



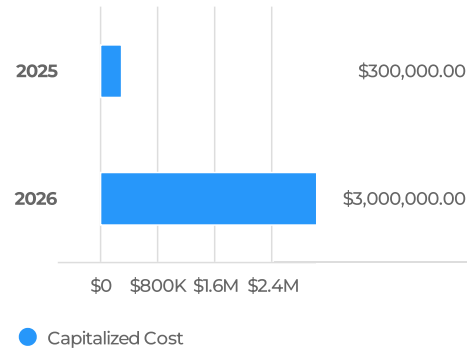
Terminal Apron Expansion

Capital Cost

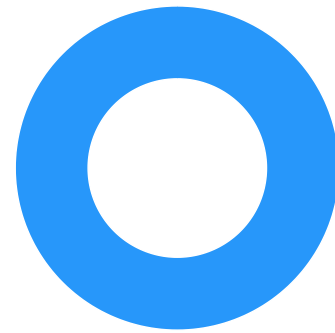
Total Budget *(all years)*

\$3.3M

Capital Cost by Year



Capital Cost for All Years



Capitalized Cost (100%) \$3,300,000.00

TOTAL \$3,300,000.00

Capital Cost Breakdown

Capital Cost	FY2025	FY2026
Capitalized Cost	\$300,000	\$3,000,000
Total	\$300,000	\$3,000,000

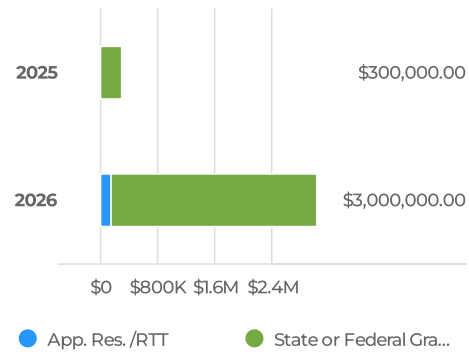


Funding Sources

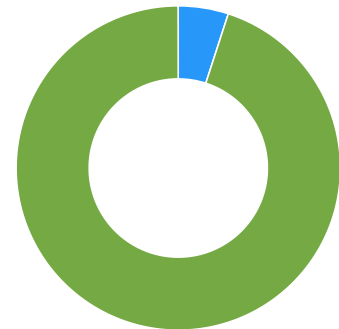
Total Budget *(all years)*

\$3.3M

Funding Sources by Year



Funding Sources for All Years



App. Res./RTT (5%)	\$165,000.00
State or Federal Grants (95%)	\$3,135,000.00
TOTAL	\$3,300,000.00

Funding Sources Breakdown

Funding Sources	FY2025	FY2026
App. Res./RTT	\$15,000	\$150,000
State or Federal Grants	\$285,000	\$2,850,000
Total	\$300,000	\$3,000,000

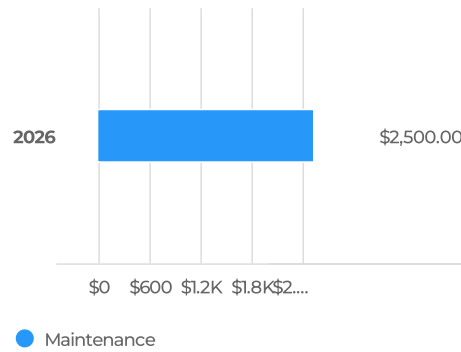


Operational Costs

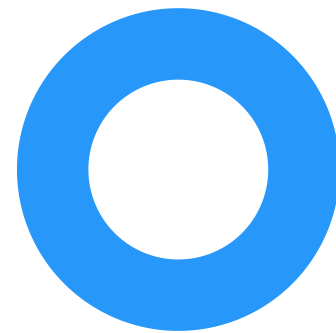
Total Budget *(all years)*

\$2.5K

Operational Costs by Year



Operational Costs for All Years



● Maintenance (100%) \$2,500.00

TOTAL \$2,500.00

Operational Costs Breakdown

Operational Costs	FY2026
Maintenance	\$2,500
Total	\$2,500

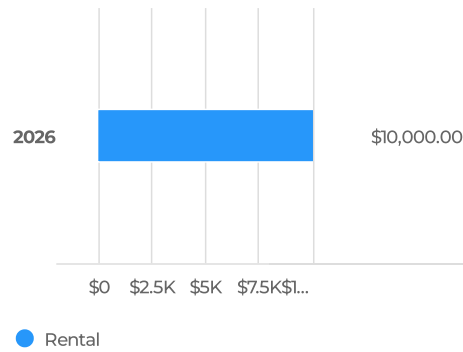


Operating Revenue

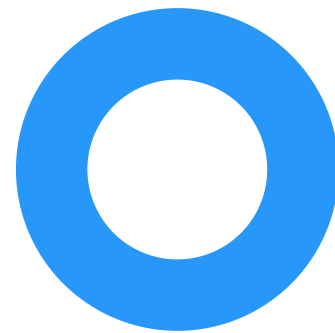
Total Budget *(all years)*

\$10K

Operating Revenue by Year



Operating Revenue for All Years



● Rental (100%) \$10,000.00
TOTAL \$10,000.00

Operating Revenue Breakdown

Operating Revenue	FY2026
Rental	\$10,000
Total	\$10,000

Project Location



Pavement Improvements

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other

Capital Cost

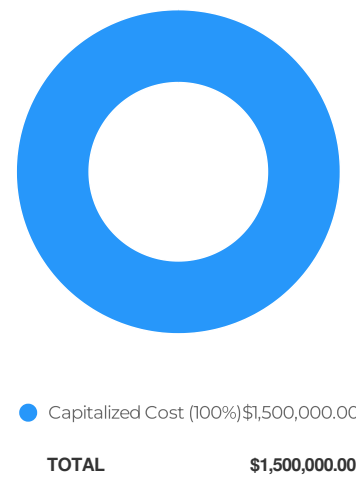
FY2022 Budget
\$300,000

Total Budget *(all years)*
\$1.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000

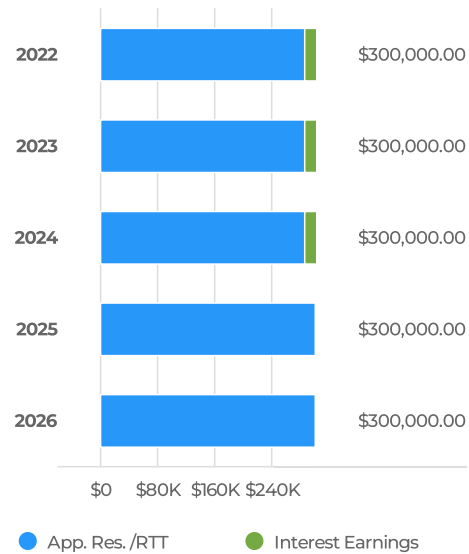


Funding Sources

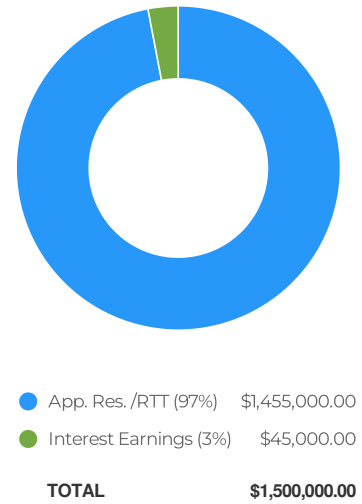
FY2022 Budget
\$300,000

Total Budget *(all years)*
\$1.5M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
App. Res. /RTT	\$285,000	\$285,000	\$285,000	\$300,000	\$300,000
Interest Earnings	\$15,000	\$15,000	\$15,000		
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000

Project Location



Water Plant

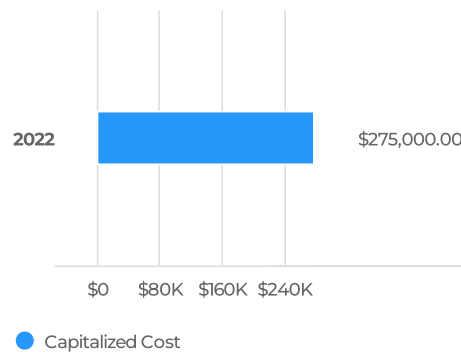
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other

Capital Cost

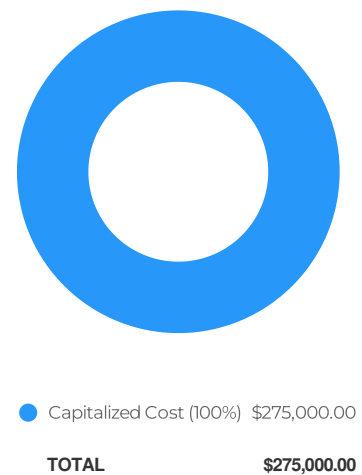
FY2022 Budget
\$275,000

Total Budget *(all years)*
\$275K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$275,000
Total	\$275,000

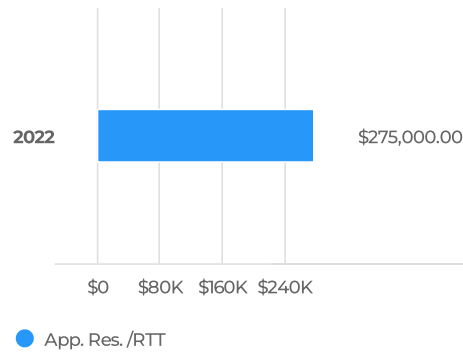


Funding Sources

FY2022 Budget
\$275,000

Total Budget *(all years)*
\$275K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
App. Res./RTT	\$275,000
Total	\$275,000

Project Location



Delaware Coastal Business Park - Baltimore Avenue Reconstruction

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other



Baltimore Ave Improvements

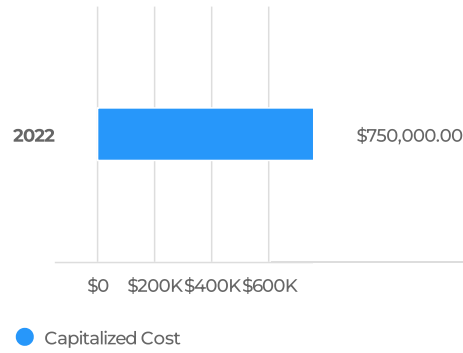
Location Map

Capital Cost

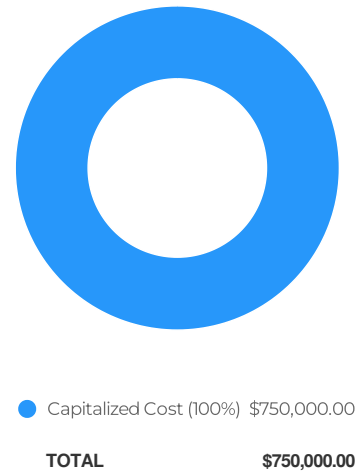
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$750K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$750,000
Total	\$750,000

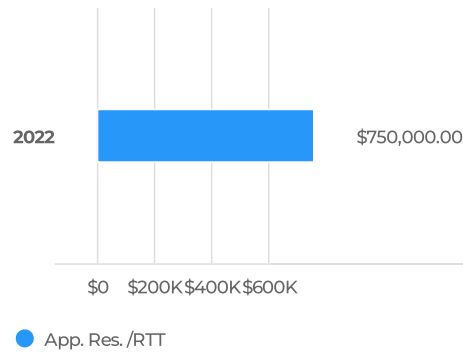


Funding Sources

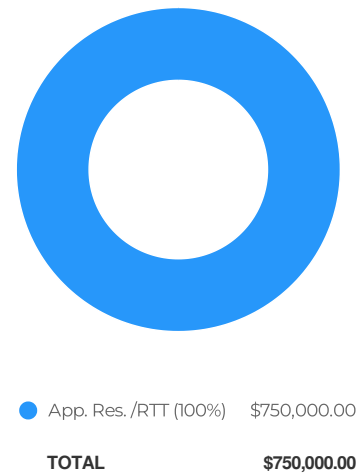
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$750K

Funding Sources by Year



Funding Sources for All Years

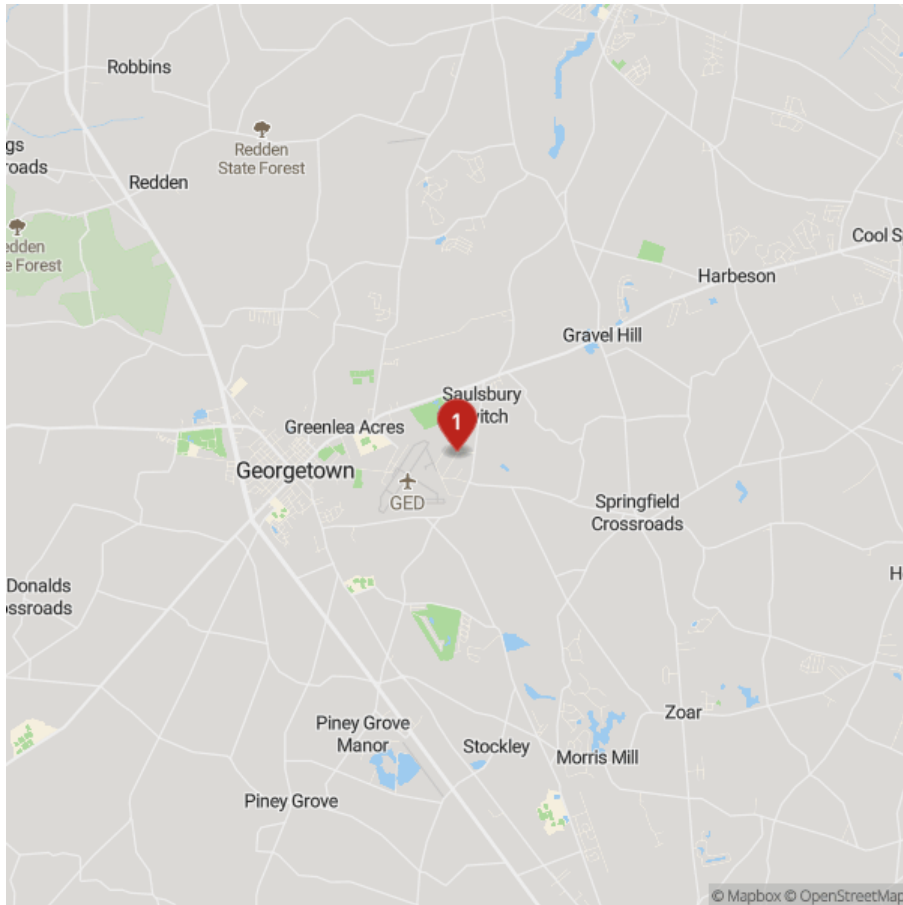


Funding Sources Breakdown

Funding Sources	FY2022
App. Res./RTT	\$750,000
Total	\$750,000



Project Location



Delaware Coastal Business Park - Phase 2 Improvements

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Airport and Business Park
Type	Other



Delaware Coastal Business Park

Rendering showing current Lease Areas and planned Phase 2 roadway extension and SWM areas.



Phase 2 Improvements

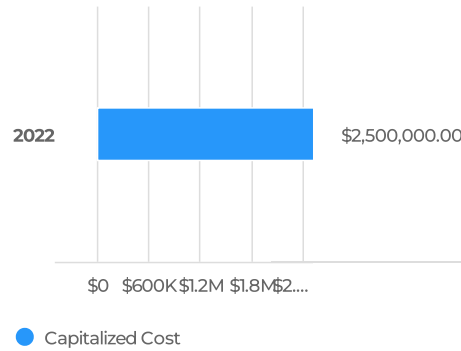
Little Creek Ave extension

Capital Cost

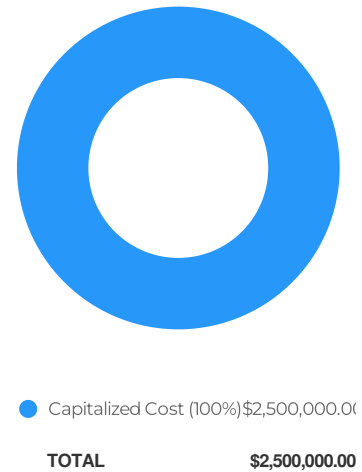
FY2022 Budget
\$2,500,000

Total Budget *(all years)*
\$2.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$2,500,000
Total	\$2,500,000

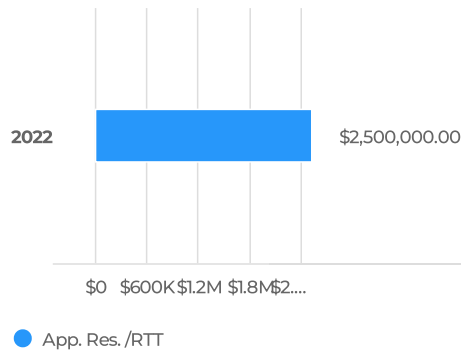


Funding Sources

FY2022 Budget
\$2,500,000

Total Budget *(all years)*
\$2.5M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
App. Res./RTT	\$2,500,000
Total	\$2,500,000

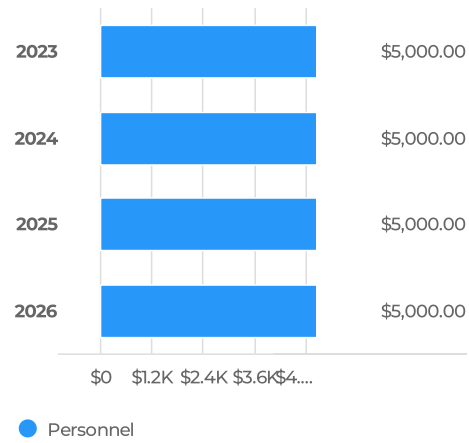


Operational Costs

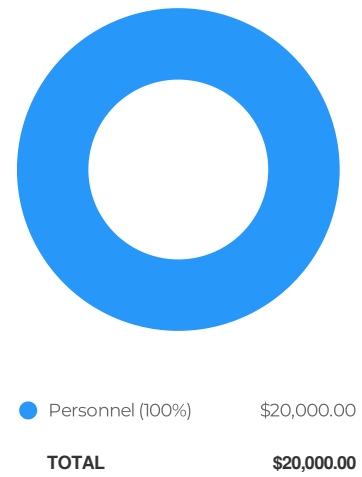
Total Budget *(all years)*

\$20K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Personnel	\$5,000	\$5,000	\$5,000	\$5,000
Total	\$5,000	\$5,000	\$5,000	\$5,000



Operating Revenue

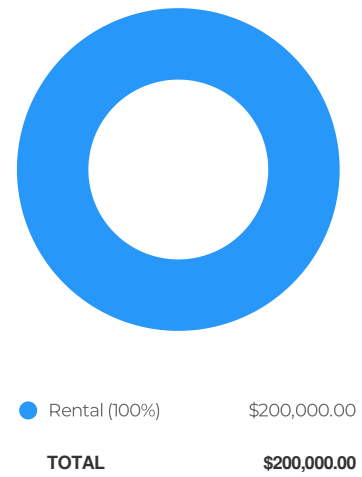
Total Budget *(all years)*

\$200K

Operating Revenue by Year



Operating Revenue for All Years

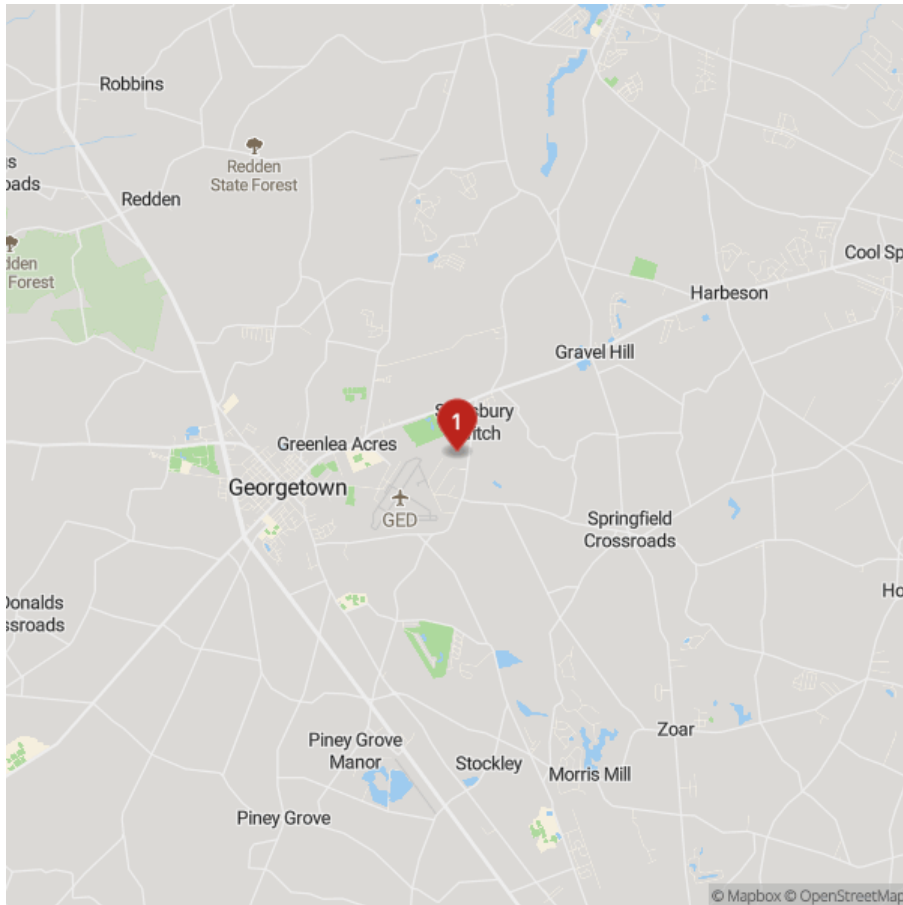


Operating Revenue Breakdown

Operating Revenue	FY2023	FY2024	FY2025	FY2026
Rental	\$50,000	\$50,000	\$50,000	\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000



Project Location



ADMINISTRATION REQUESTS



Building Improvements

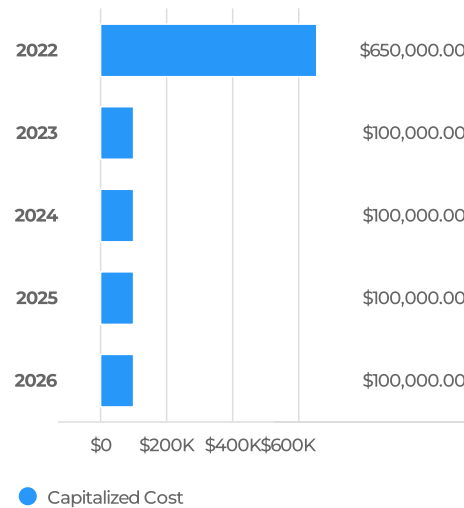
Submitted By Kathy Roth
Request Owner Gina Jennings
Department Administration
Type Other

Capital Cost

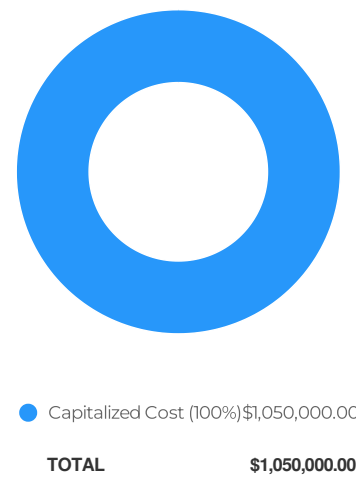
FY2022 Budget
\$650,000

Total Budget *(all years)*
\$1.05M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$650,000	\$100,000	\$100,000	\$100,000	\$100,000
Total	\$650,000	\$100,000	\$100,000	\$100,000	\$100,000

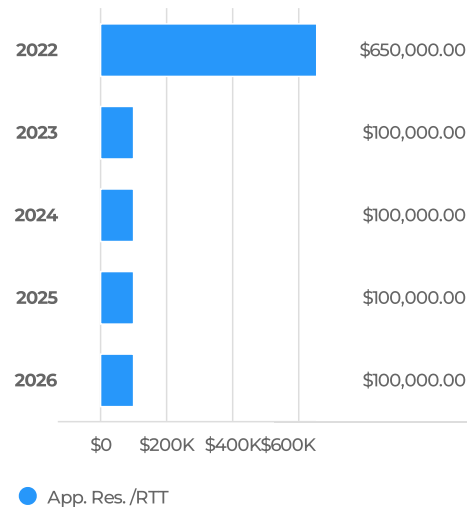


Funding Sources

FY2022 Budget
\$650,000

Total Budget *(all years)*
\$1.05M

Funding Sources by Year



Funding Sources for All Years

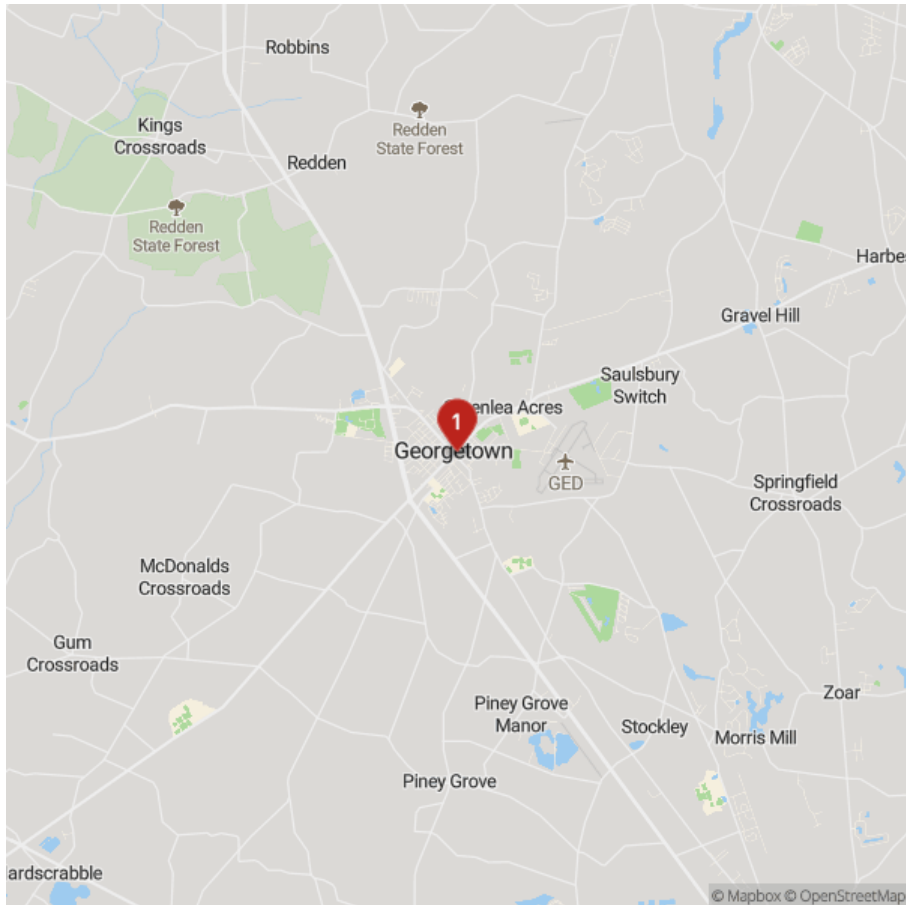


Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
App. Res./RTT	\$650,000	\$100,000	\$100,000	\$100,000	\$100,000
Total	\$650,000	\$100,000	\$100,000	\$100,000	\$100,000



Project Location



Administration Annex

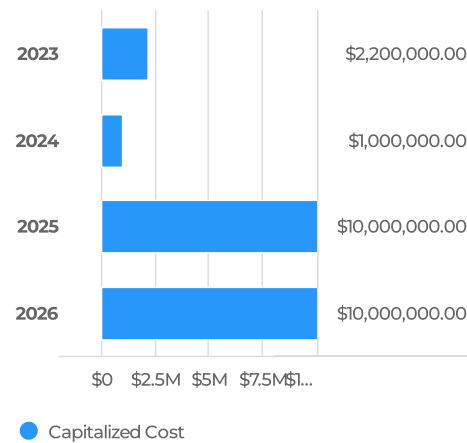
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Administration
Type	Other

Capital Cost

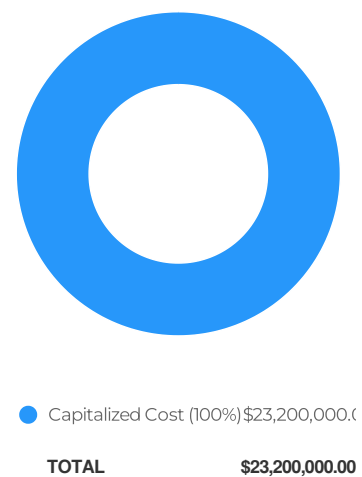
Total Budget *(all years)*

\$23.2M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$2,200,000	\$1,000,000	\$10,000,000	\$10,000,000
Total	\$2,200,000	\$1,000,000	\$10,000,000	\$10,000,000

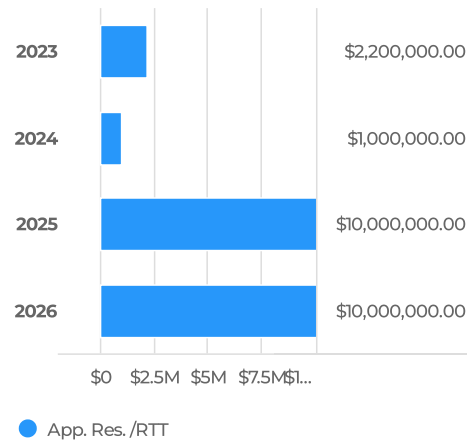


Funding Sources

Total Budget *(all years)*

\$23.2M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026
App. Res./RTT	\$2,200,000	\$1,000,000	\$10,000,000	\$10,000,000
Total	\$2,200,000	\$1,000,000	\$10,000,000	\$10,000,000

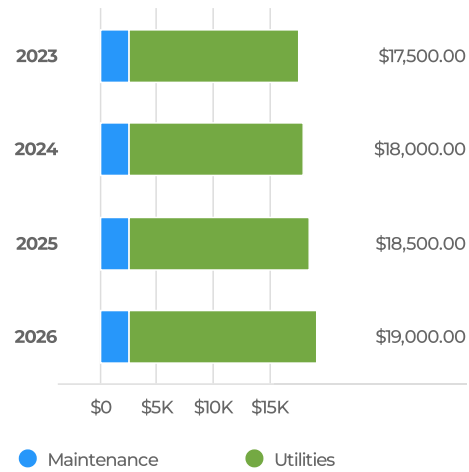


Operational Costs

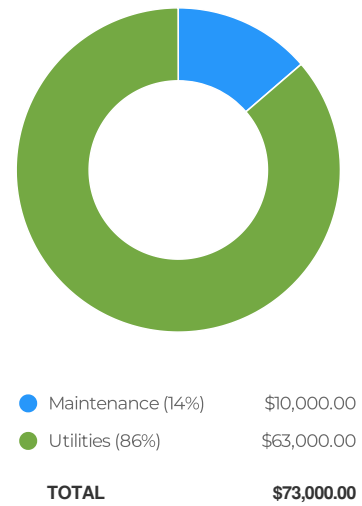
Total Budget *(all years)*

\$73K

Operational Costs by Year



Operational Costs for All Years

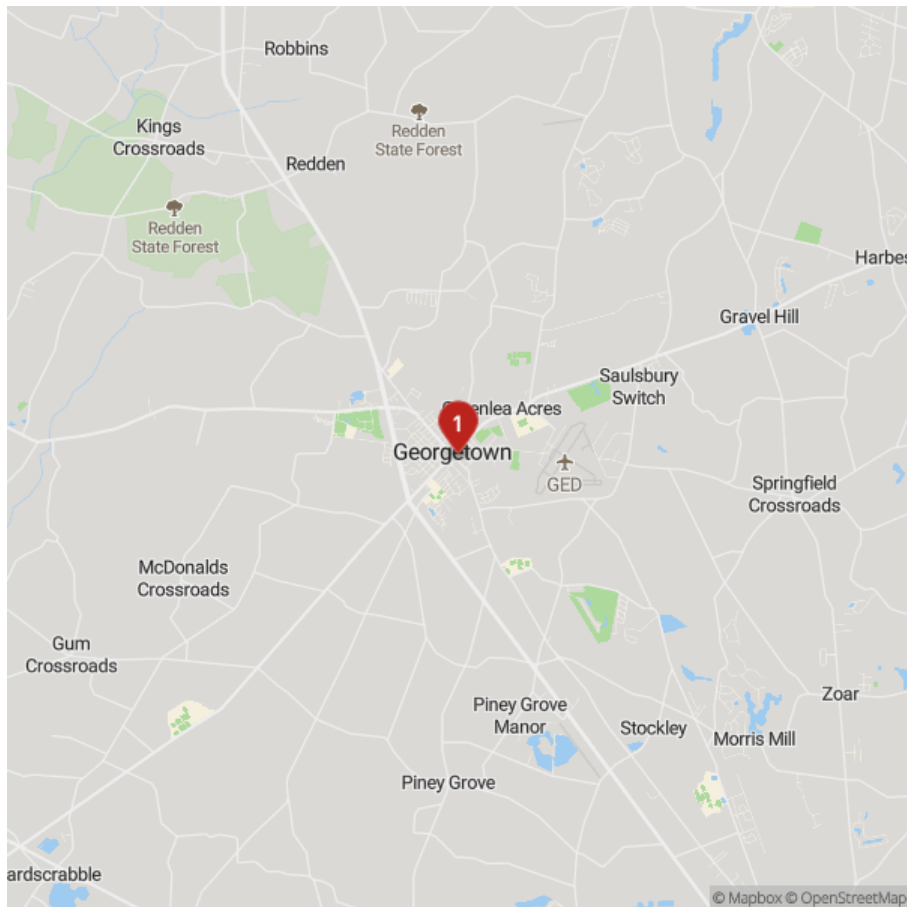


Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Utilities	\$15,000	\$15,500	\$16,000	\$16,500
Maintenance	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$17,500	\$18,000	\$18,500	\$19,000



Project Location



Administration Parking

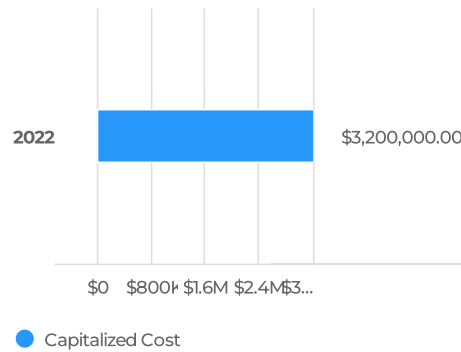
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Administration
Type	Other

Capital Cost

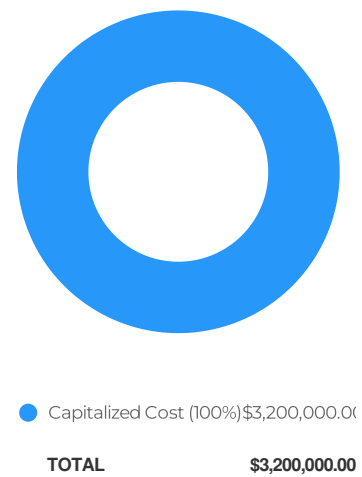
FY2022 Budget
\$3,200,000

Total Budget *(all years)*
\$3.2M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$3,200,000
Total	\$3,200,000

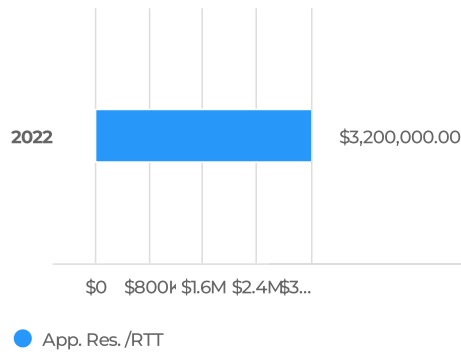


Funding Sources

FY2022 Budget
\$3,200,000

Total Budget *(all years)*
\$3.2M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
App. Res./RTT	\$3,200,000
Total	\$3,200,000

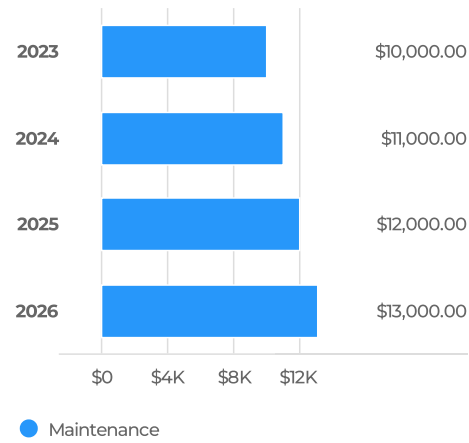


Operational Costs

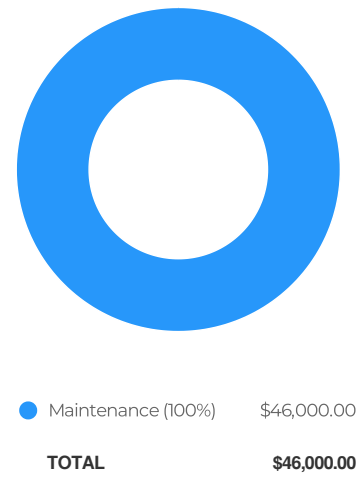
Total Budget *(all years)*

\$46K

Operational Costs by Year



Operational Costs for All Years

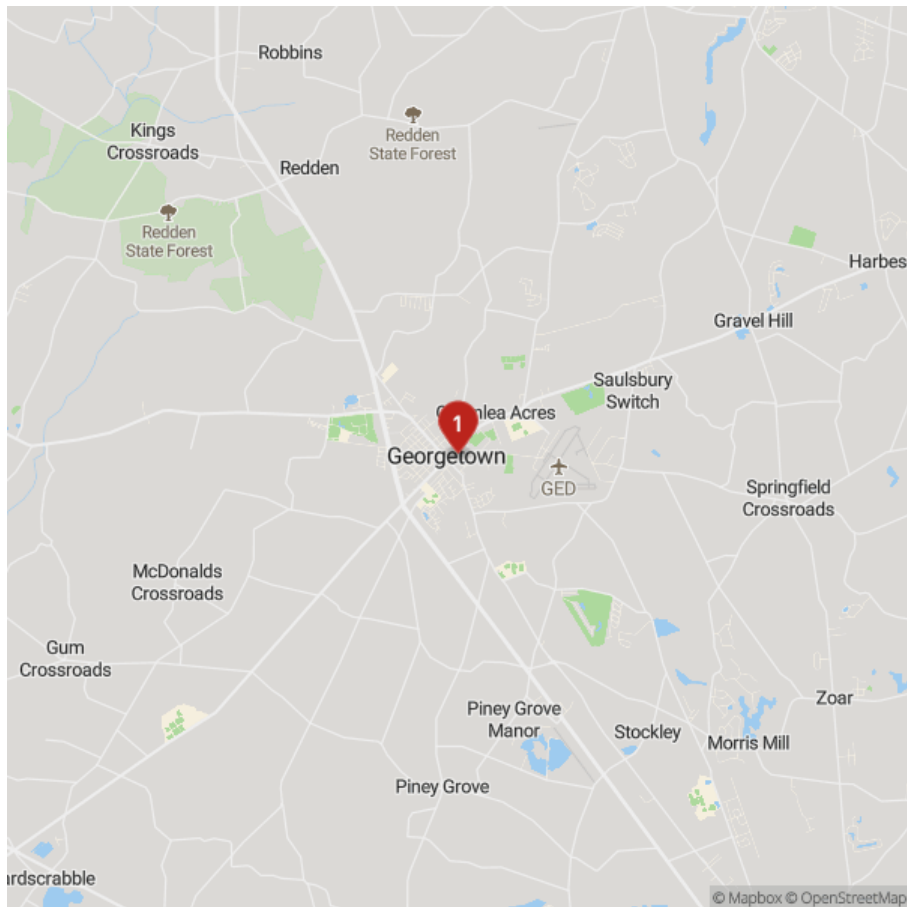


Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$10,000	\$11,000	\$12,000	\$13,000
Total	\$10,000	\$11,000	\$12,000	\$13,000



Project Location



Property Acquisition/Improvements

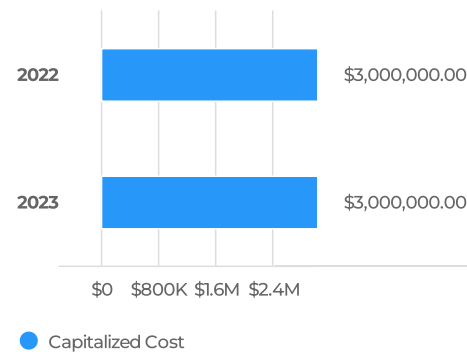
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Administration
Type	Other

Capital Cost

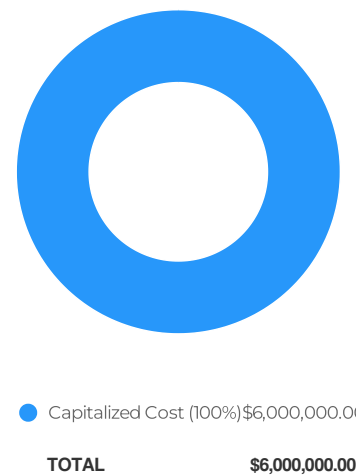
FY2022 Budget
\$3,000,000

Total Budget *(all years)*
\$6M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$3,000,000	\$3,000,000
Total	\$3,000,000	\$3,000,000

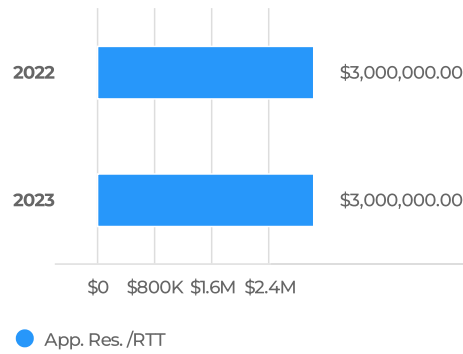


Funding Sources

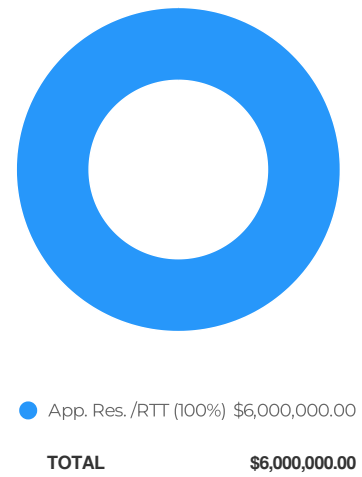
FY2022 Budget
\$3,000,000

Total Budget *(all years)*
\$6M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023
App. Res./RTT	\$3,000,000	\$3,000,000
Total	\$3,000,000	\$3,000,000

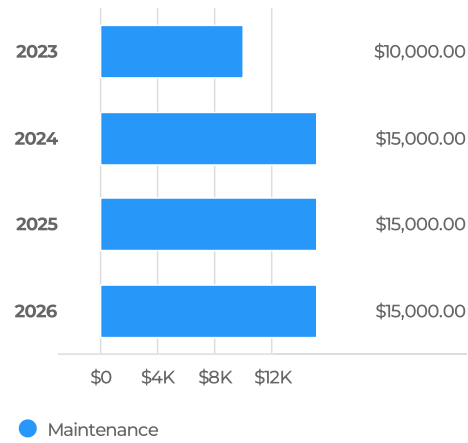


Operational Costs

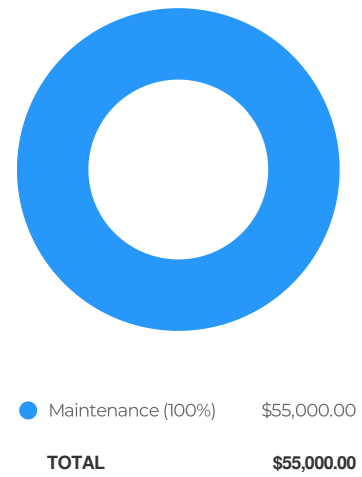
Total Budget *(all years)*

\$55K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$10,000	\$15,000	\$15,000	\$15,000
Total	\$10,000	\$15,000	\$15,000	\$15,000



ENGINEERING ADMINISTRATION REQUESTS



Clean Water Enhancement

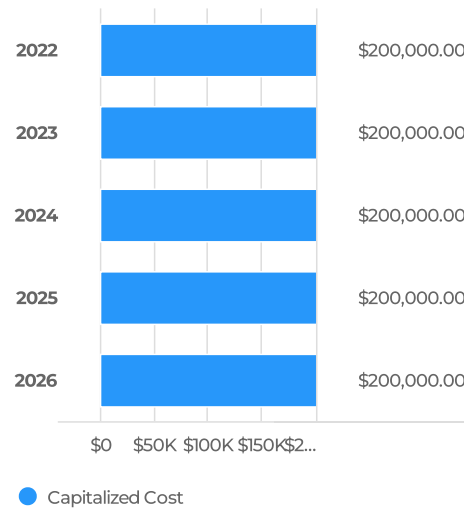
Submitted By Kathy Roth
Request Owner Gina Jennings
Department Engineering Administration
Type Other

Capital Cost

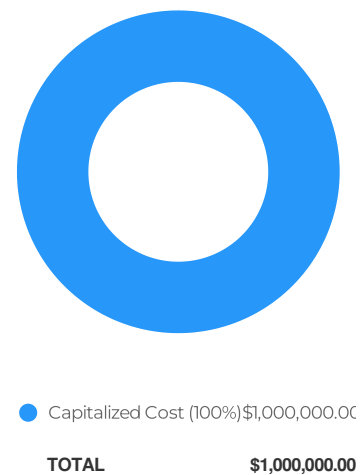
FY2022 Budget
\$200,000

Total Budget *(all years)*
\$1M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000

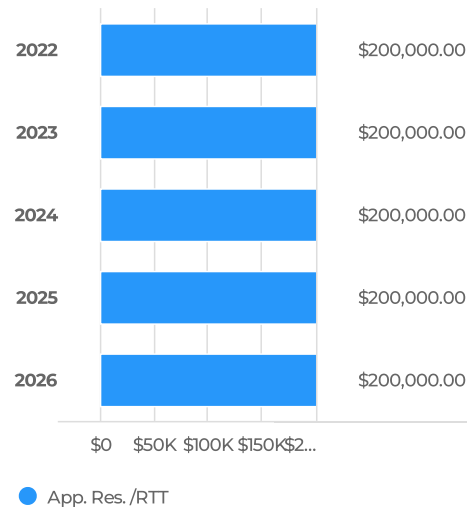


Funding Sources

FY2022 Budget
\$200,000

Total Budget *(all years)*
\$1M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
App. Res./RTT	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000

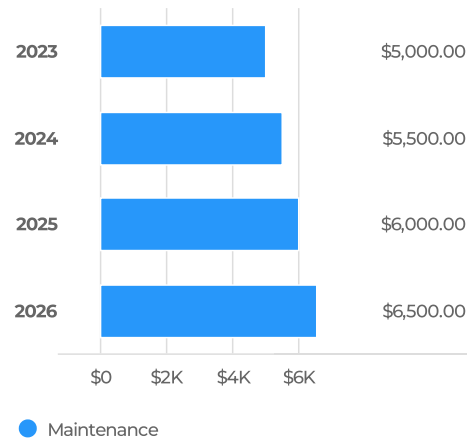


Operational Costs

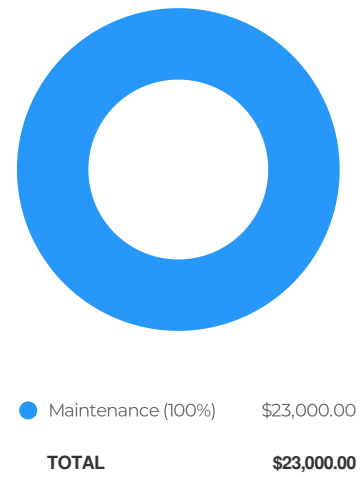
Total Budget *(all years)*

\$23K

Operational Costs by Year



Operational Costs for All Years

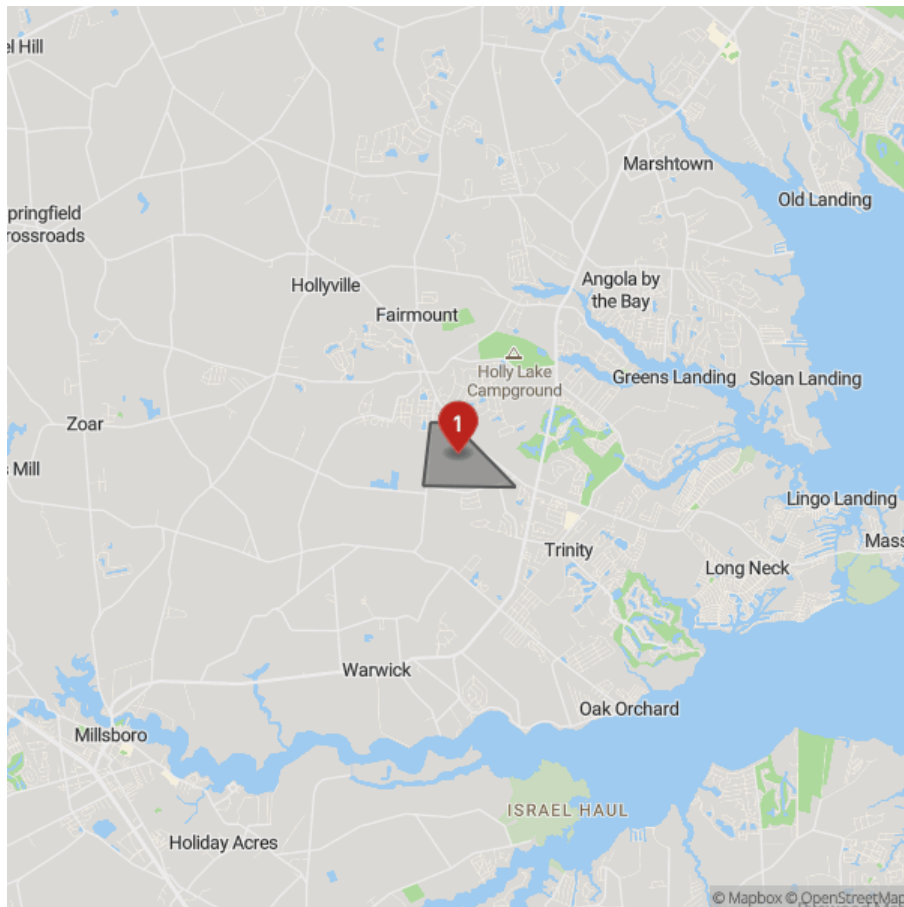


Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$5,000	\$5,500	\$6,000	\$6,500
Total	\$5,000	\$5,500	\$6,000	\$6,500



Project Location



Landfill Property Acquisition

Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Engineering Administration
Type	Other

Capital Cost

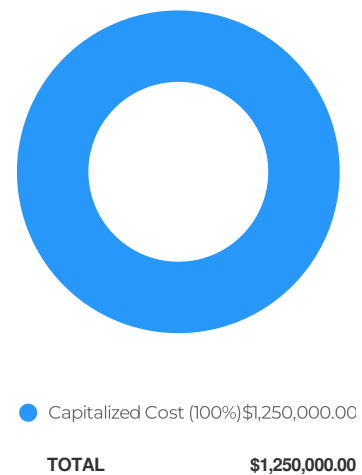
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$1.25M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000



Funding Sources

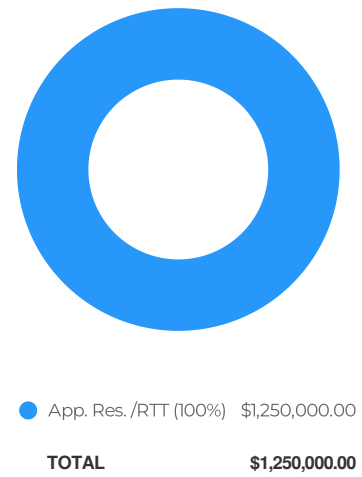
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$1.25M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
App. Res./RTT	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

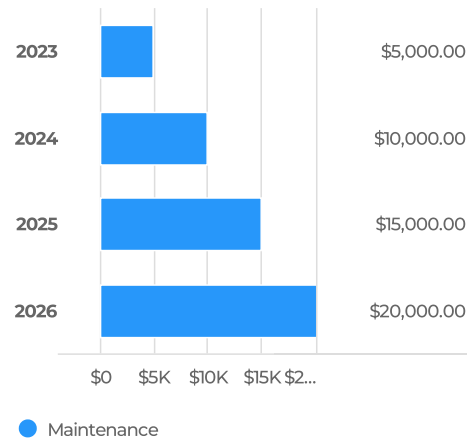


Operational Costs

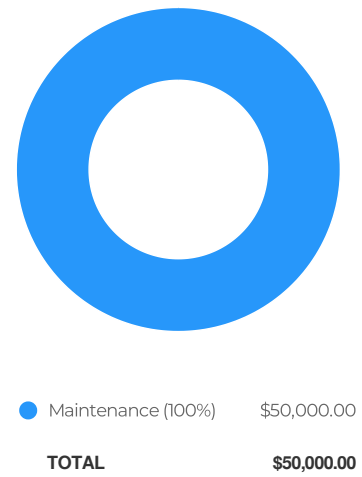
Total Budget *(all years)*

\$50K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$5,000	\$10,000	\$15,000	\$20,000
Total	\$5,000	\$10,000	\$15,000	\$20,000



PARAMEDICS REQUESTS



Public Safety Building

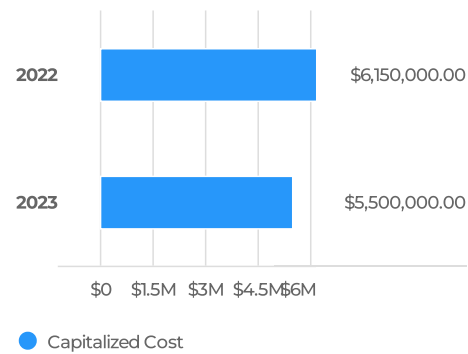
Submitted By	Kathy Roth
Request Owner	Gina Jennings
Department	Paramedics
Type	Other

Capital Cost

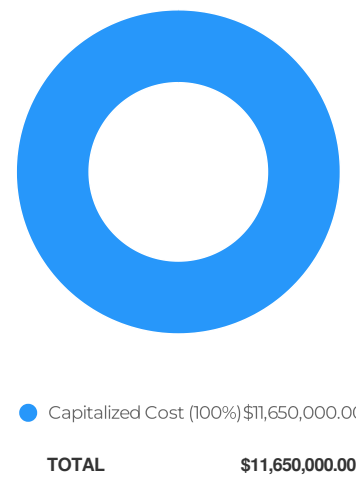
FY2022 Budget
\$6,150,000

Total Budget *(all years)*
\$11.65M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$6,150,000	\$5,500,000
Total	\$6,150,000	\$5,500,000

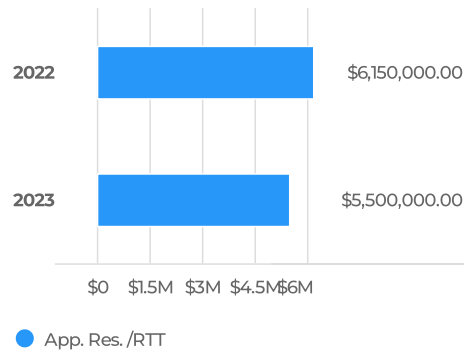


Funding Sources

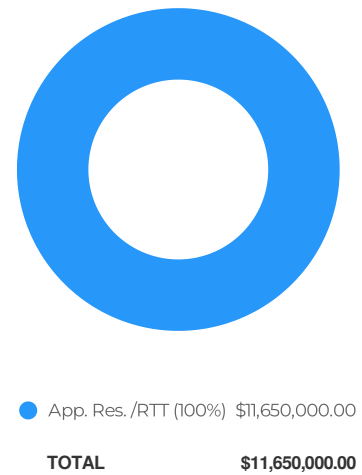
FY2022 Budget
\$6,150,000

Total Budget *(all years)*
\$11.65M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023
App. Res./RTT	\$6,150,000	\$5,500,000
Total	\$6,150,000	\$5,500,000

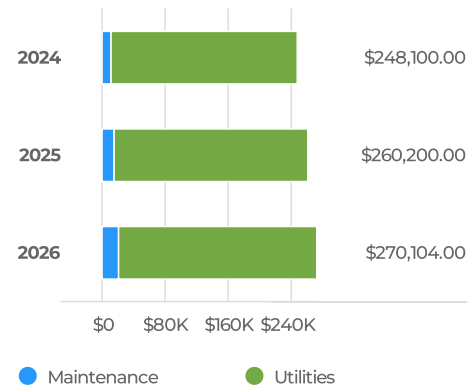


Operational Costs

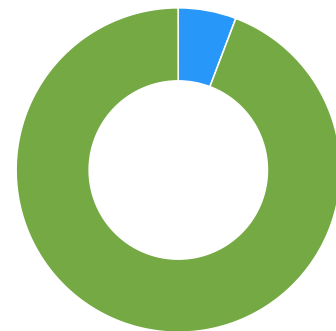
Total Budget *(all years)*

\$778.404K

Operational Costs by Year



Operational Costs for All Years



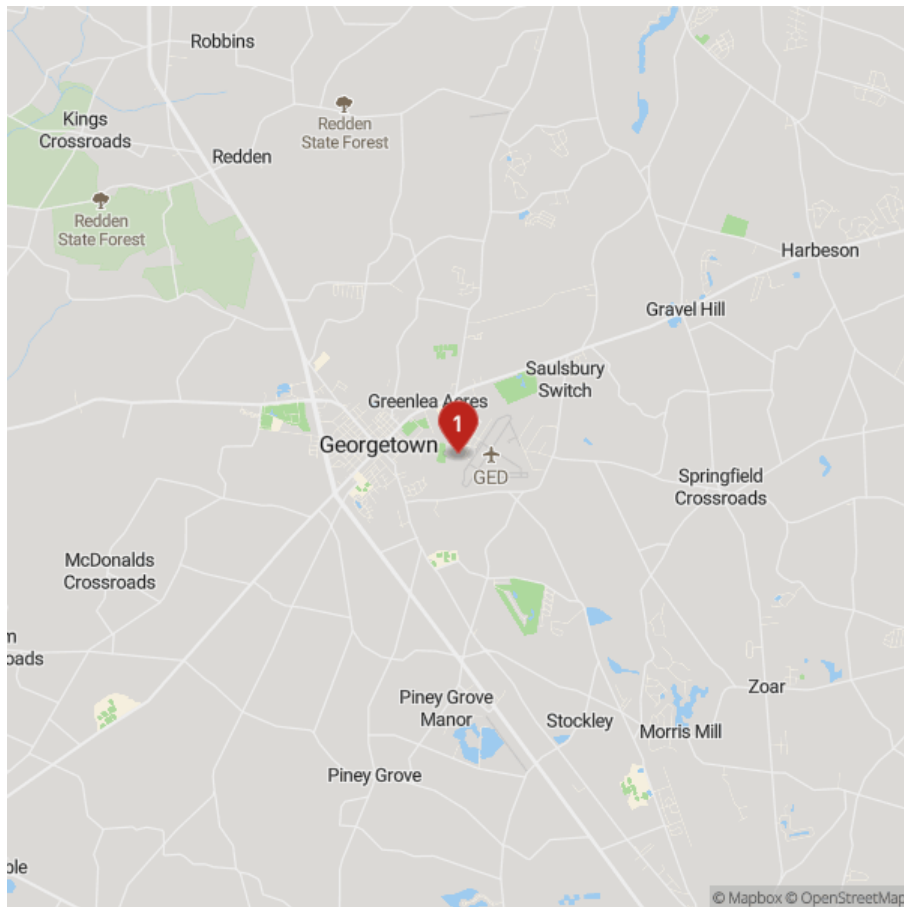
Maintenance (6%)	\$45,000.00
Utilities (94%)	\$733,404.00
TOTAL	\$778,404.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Utilities	\$238,100	\$245,200	\$250,104
Maintenance	\$10,000	\$15,000	\$20,000
Total	\$248,100	\$260,200	\$270,104



Project Location



EMS Stations

Submitted By Kathy Roth
Request Owner Gina Jennings
Department Paramedics
Type Other

Capital Cost

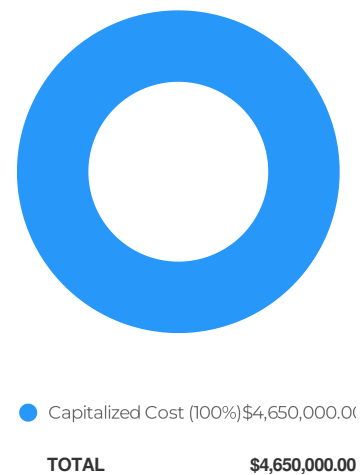
FY2022 Budget
\$550,000

Total Budget *(all years)*
\$4.65M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$550,000	\$1,500,000	\$550,000	\$1,500,000	\$550,000
Total	\$550,000	\$1,500,000	\$550,000	\$1,500,000	\$550,000

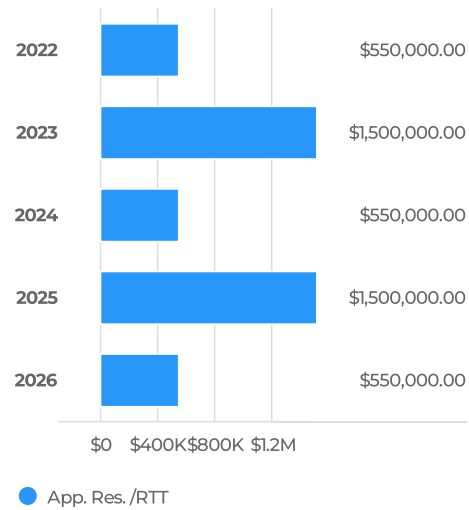


Funding Sources

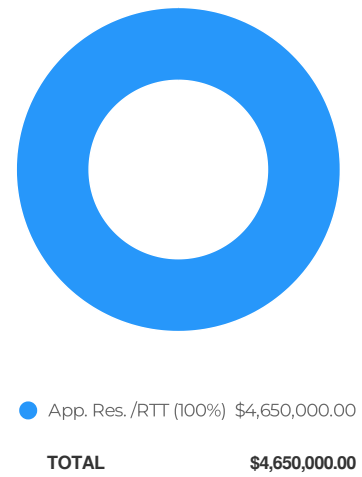
FY2022 Budget
\$550,000

Total Budget *(all years)*
\$4.65M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
App. Res./RTT	\$550,000	\$1,500,000	\$550,000	\$1,500,000	\$550,000
Total	\$550,000	\$1,500,000	\$550,000	\$1,500,000	\$550,000

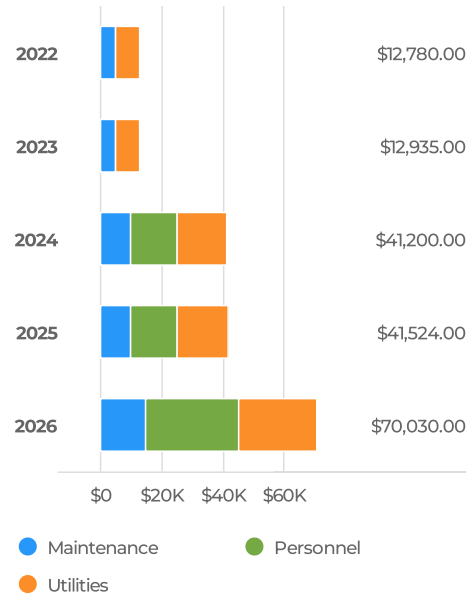


Operational Costs

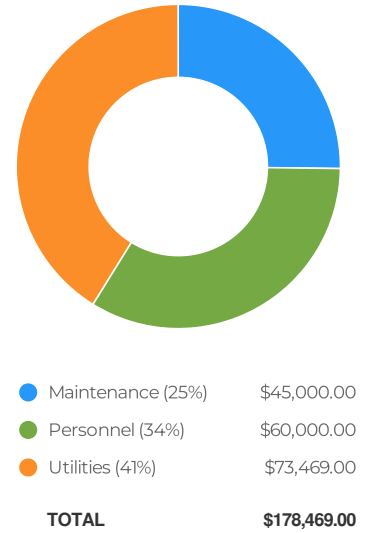
FY2022 Budget
\$12,780

Total Budget *(all years)*
\$178.469K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2022	FY2023	FY2024	FY2025	FY2026
Personnel			\$15,000	\$15,000	\$30,000
Utilities	\$7,780	\$7,935	\$16,200	\$16,524	\$25,030
Maintenance	\$5,000	\$5,000	\$10,000	\$10,000	\$15,000
Total	\$12,780	\$12,935	\$41,200	\$41,524	\$70,030



INFORMATION TECHNOLOGY REQUESTS



Broadband Expansion including Western Sussex Data Center

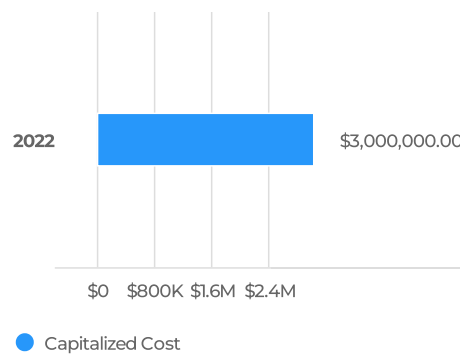
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Information Technology
Type	Other

Capital Cost

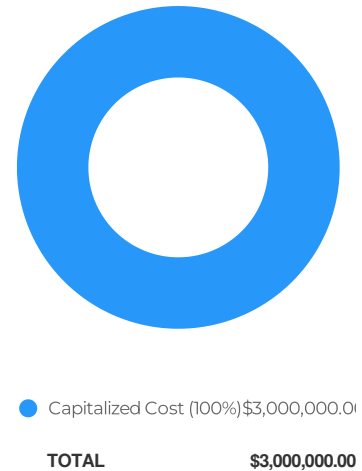
FY2022 Budget
\$3,000,000

Total Budget *(all years)*
\$3M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$3,000,000
Total	\$3,000,000

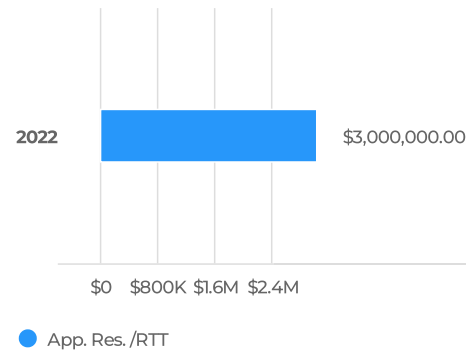


Funding Sources

FY2022 Budget
\$3,000,000

Total Budget *(all years)*
\$3M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

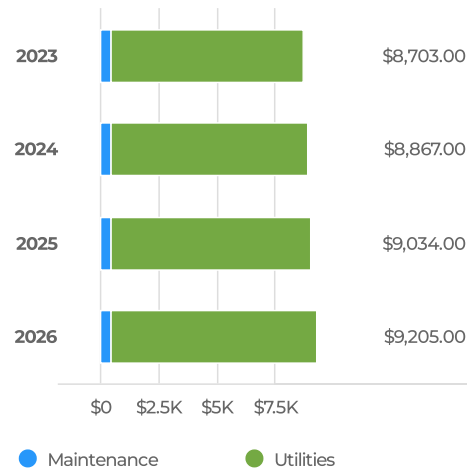
Funding Sources	FY2022
App. Res./RTT	\$3,000,000
Total	\$3,000,000



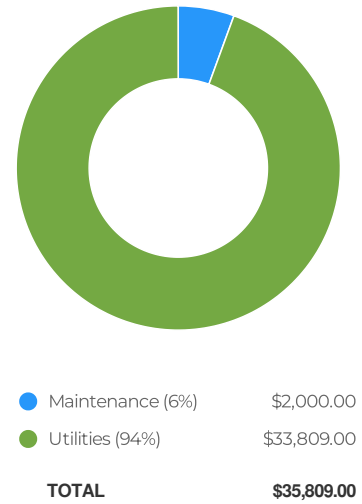
Operational Costs

Total Budget *(all years)*
\$35.809K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Utilities	\$8,203	\$8,367	\$8,534	\$8,705
Maintenance	\$500	\$500	\$500	\$500
Total	\$8,703	\$8,867	\$9,034	\$9,205

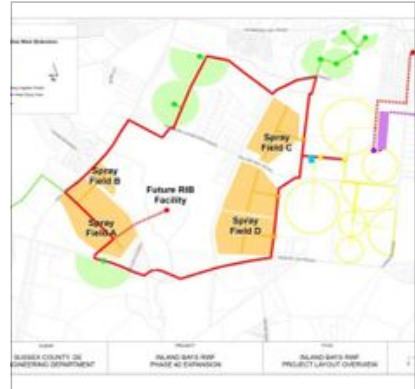


ENTERPRISE CAPITAL REQUESTS



IBRWF - Loop Project

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



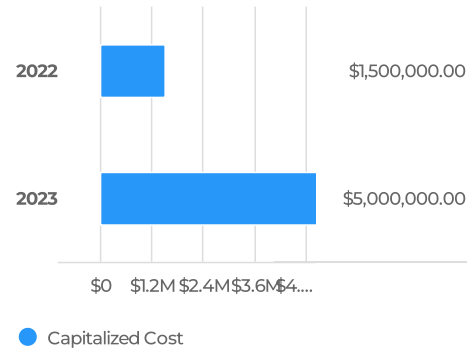
Loop Project

Capital Cost

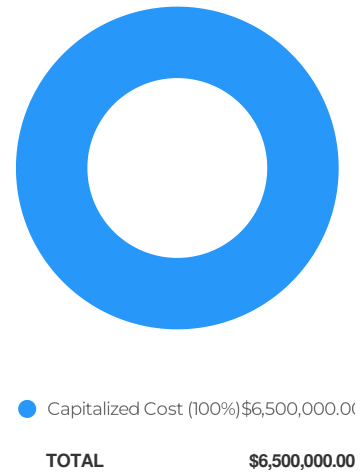
FY2022 Budget
\$1,500,000

Total Budget *(all years)*
\$6.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown		
Capital Cost	FY2022	FY2023
Capitalized Cost	\$1,500,000	\$5,000,000
Total	\$1,500,000	\$5,000,000

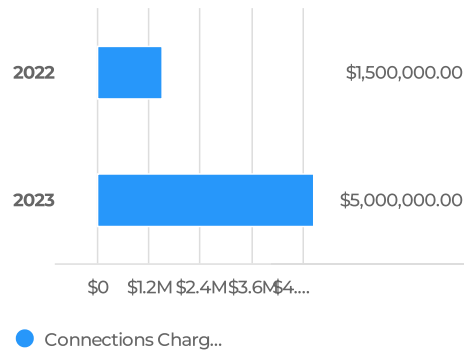


Funding Sources

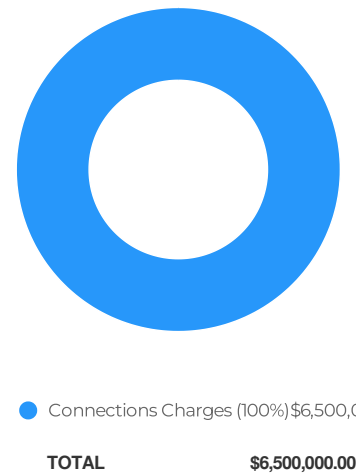
FY2022 Budget
\$1,500,000

Total Budget *(all years)*
\$6.5M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Connections Charges	\$1,500,000	\$5,000,000
Total	\$1,500,000	\$5,000,000

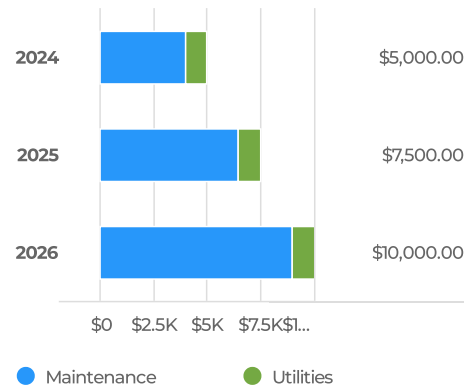


Operational Costs

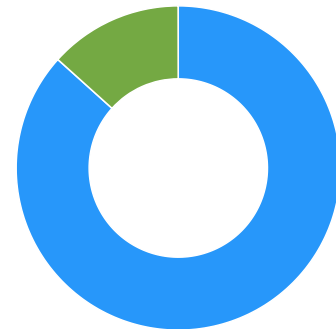
Total Budget *(all years)*

\$22.5K

Operational Costs by Year



Operational Costs for All Years



Maintenance (87%)	\$19,500.00
Utilities (13%)	\$3,000.00
TOTAL	\$22,500.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Utilities	\$1,000	\$1,000	\$1,000
Maintenance	\$4,000	\$6,500	\$9,000
Total	\$5,000	\$7,500	\$10,000

Project Location



IBRWF - Disposal Expansion

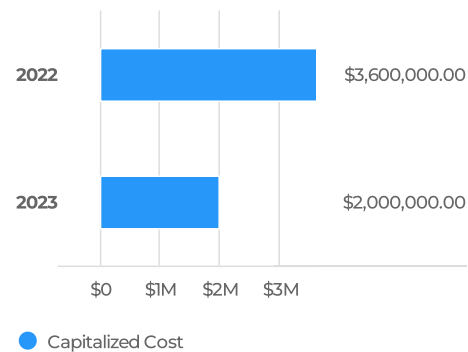
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

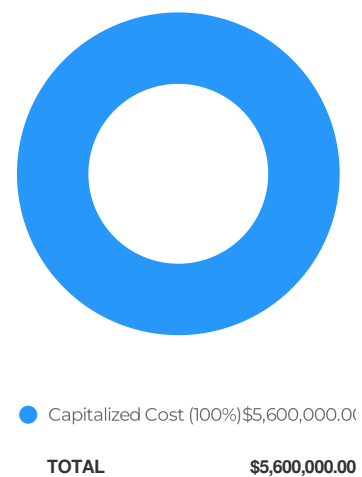
FY2022 Budget
\$3,600,000

Total Budget *(all years)*
\$5.6M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$3,600,000	\$2,000,000
Total	\$3,600,000	\$2,000,000

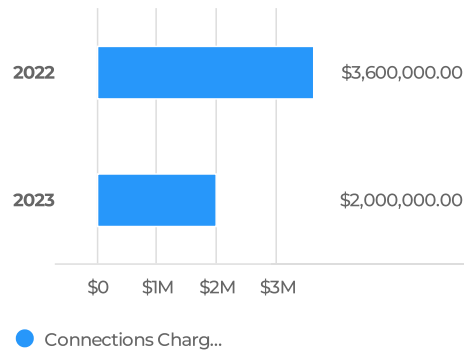


Funding Sources

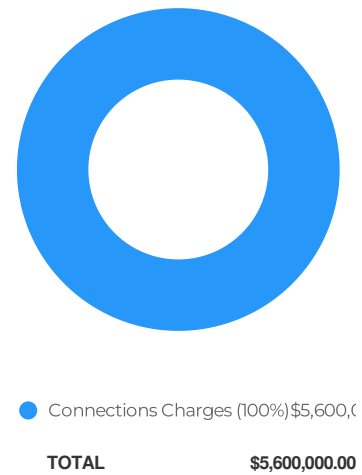
FY2022 Budget
\$3,600,000

Total Budget *(all years)*
\$5.6M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Connections Charges	\$3,600,000	\$2,000,000
Total	\$3,600,000	\$2,000,000

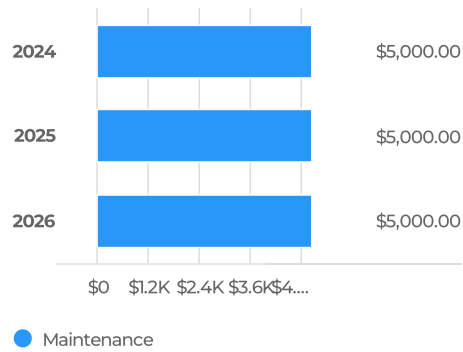


Operational Costs

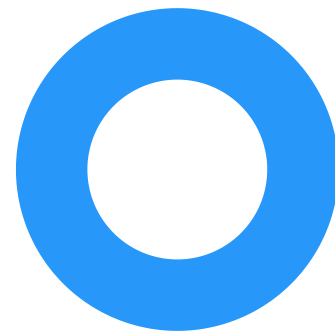
Total Budget *(all years)*

\$15K

Operational Costs by Year



Operational Costs for All Years



● Maintenance (100%) \$15,000.00

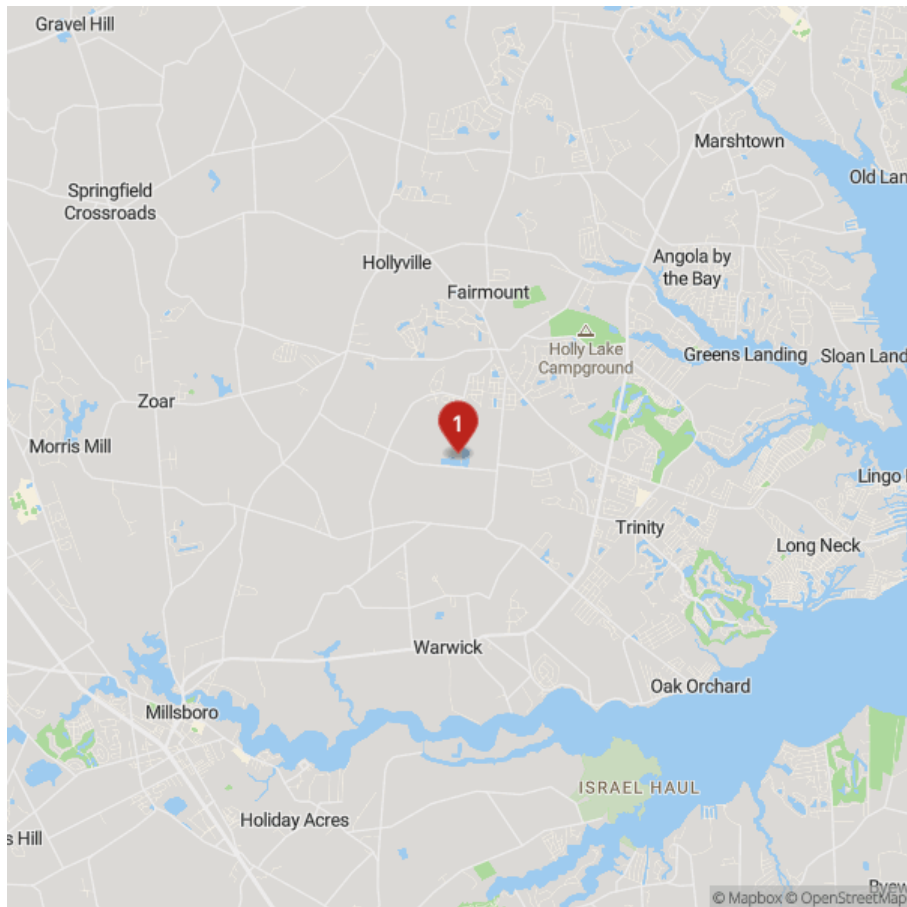
TOTAL \$15,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Maintenance	\$5,000	\$5,000	\$5,000
Total	\$5,000	\$5,000	\$5,000



Project Location



IBRWF - Treatment Expansion

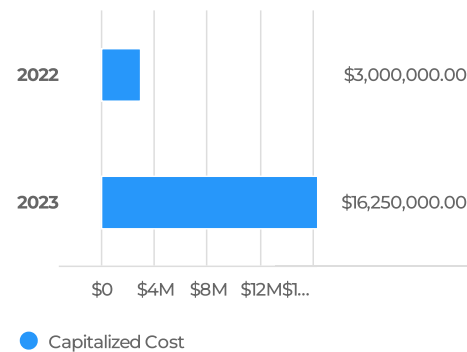
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

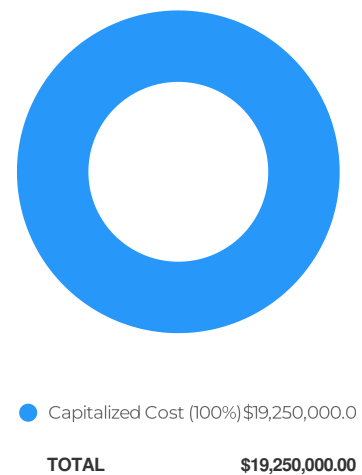
FY2022 Budget
\$3,000,000

Total Budget *(all years)*
\$19.25M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$3,000,000	\$16,250,000
Total	\$3,000,000	\$16,250,000

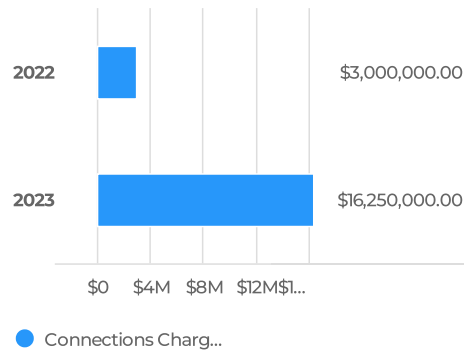


Funding Sources

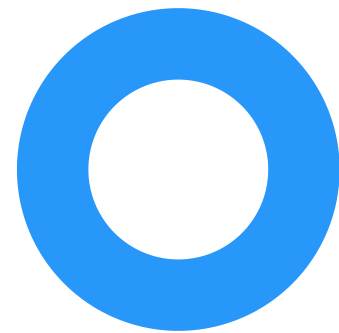
FY2022 Budget
\$3,000,000

Total Budget *(all years)*
\$19.25M

Funding Sources by Year



Funding Sources for All Years



● Connections Charges (100%) \$19,250,000.00

TOTAL **\$19,250,000.00**

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Connections Charges	\$3,000,000	\$16,250,000
Total	\$3,000,000	\$16,250,000

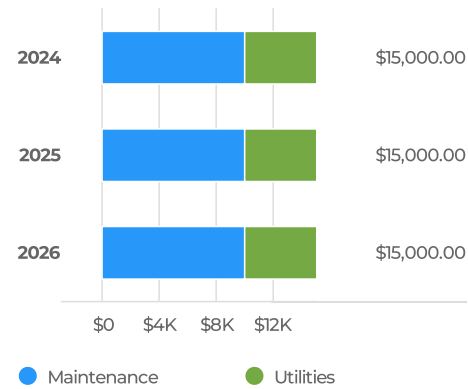


Operational Costs

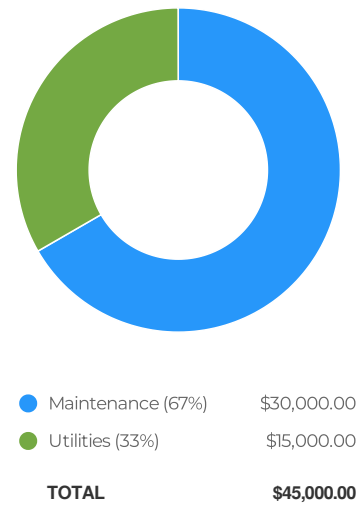
Total Budget *(all years)*

\$45K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Utilities	\$5,000	\$5,000	\$5,000
Maintenance	\$10,000	\$10,000	\$10,000
Total	\$15,000	\$15,000	\$15,000



Project Location



IBRWF - Regional Biosolids/Septage

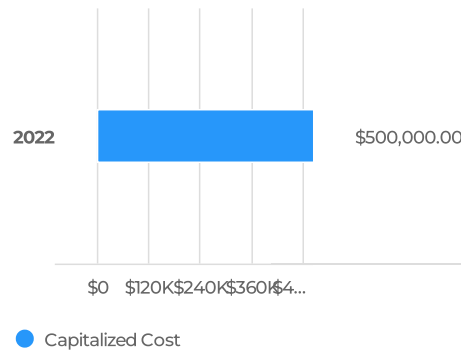
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

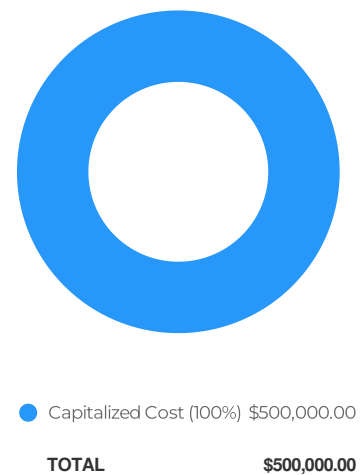
FY2022 Budget
\$500,000

Total Budget *(all years)*
\$500K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$500,000
Total	\$500,000

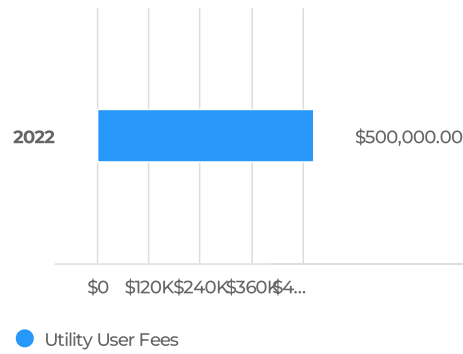


Funding Sources

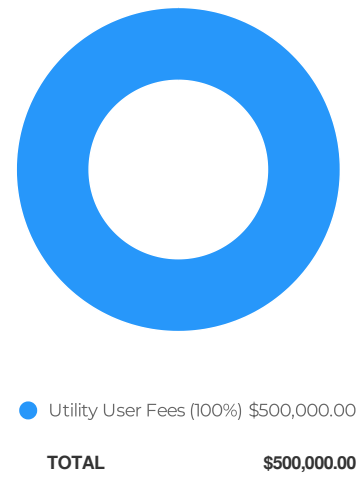
FY2022 Budget
\$500,000

Total Budget *(all years)*
\$500K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Utility User Fees	\$500,000
Total	\$500,000

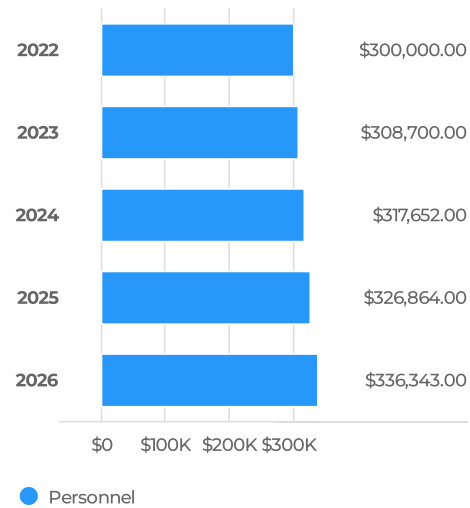


Operational Costs

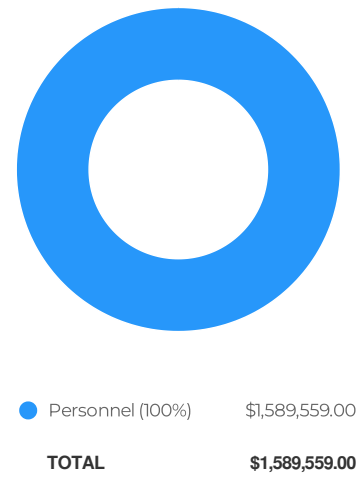
FY2022 Budget
\$300,000

Total Budget *(all years)*
\$1.59M

Operational Costs by Year



Operational Costs for All Years

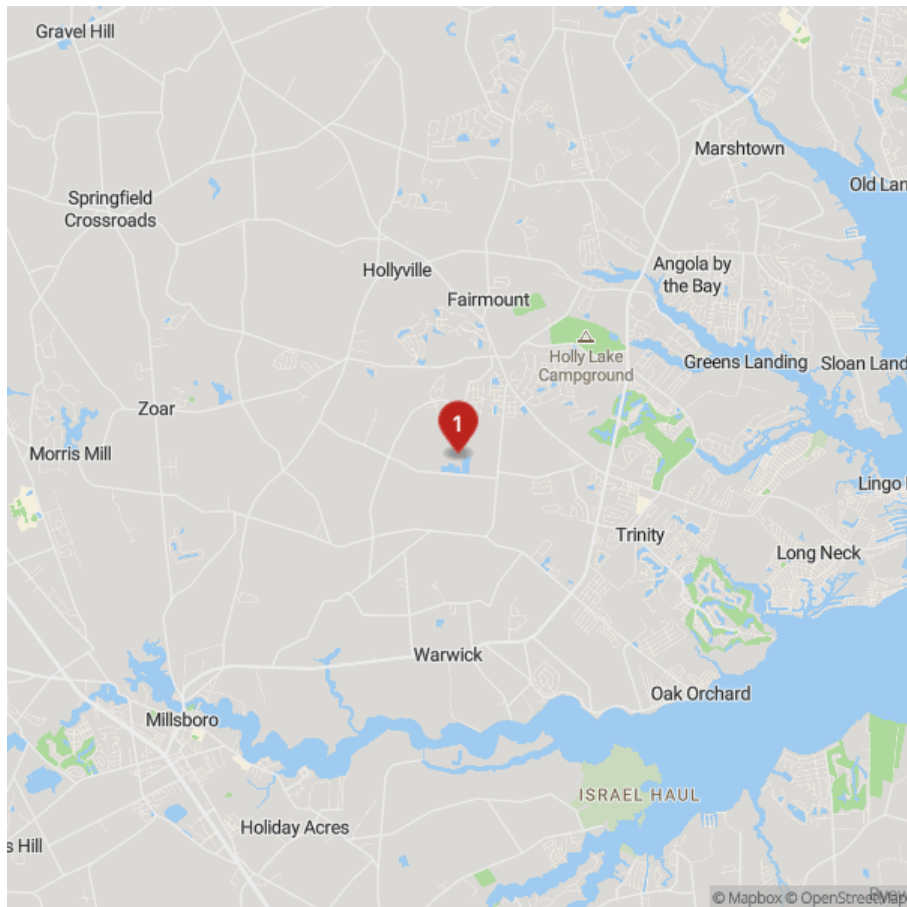


Operational Costs Breakdown

Operational Costs	FY2022	FY2023	FY2024	FY2025	FY2026
Personnel	\$300,000	\$308,700	\$317,652	\$326,864	\$336,343
Total	\$300,000	\$308,700	\$317,652	\$326,864	\$336,343



Project Location



IBRWF - Constructed Wetlands/Drainage Improvements

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



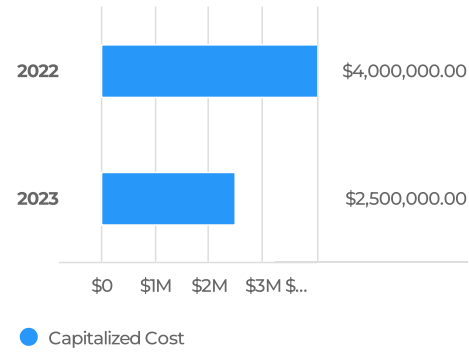
Constructed Wetlands

Capital Cost

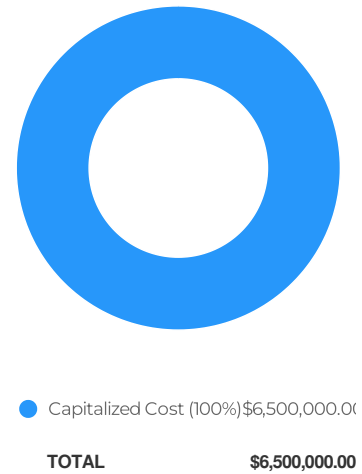
FY2022 Budget
\$4,000,000

Total Budget *(all years)*
\$6.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$4,000,000	\$2,500,000
Total	\$4,000,000	\$2,500,000



Funding Sources

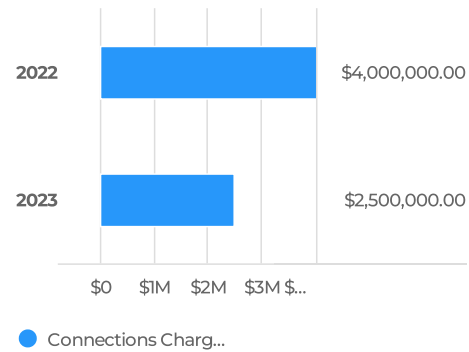
FY2022 Budget

\$4,000,000

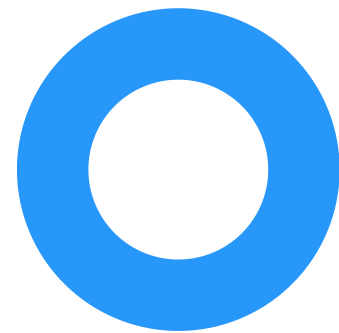
Total Budget *(all years)*

\$6.5M

Funding Sources by Year



Funding Sources for All Years



● Connections Charges (100%) \$6,500,000.00

TOTAL \$6,500,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Connections Charges	\$4,000,000	\$2,500,000
Total	\$4,000,000	\$2,500,000

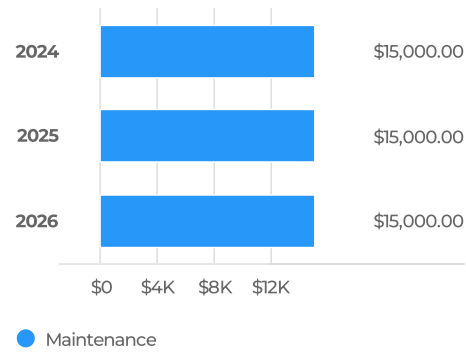


Operational Costs

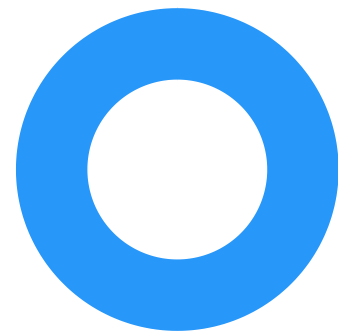
Total Budget *(all years)*

\$45K

Operational Costs by Year



Operational Costs for All Years



● Maintenance (100%) \$45,000.00

TOTAL \$45,000.00

Operational Costs Breakdown			
Operational Costs	FY2024	FY2025	FY2026
Maintenance	\$15,000	\$15,000	\$15,000
Total	\$15,000	\$15,000	\$15,000

Project Location



SCRWF - Capacity Expansion

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



Concrete Clarifier



Concrete Clarifier 2



Concrete Clarifier 2



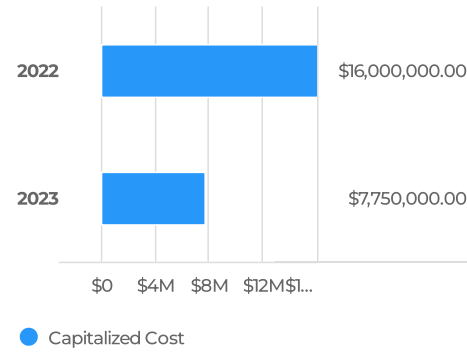
Blower Building

Capital Cost

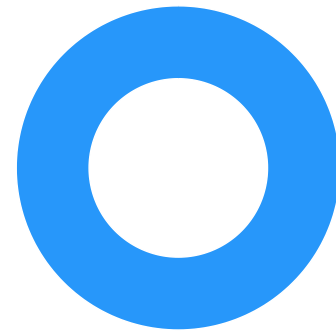
FY2022 Budget
\$16,000,000

Total Budget *(all years)*
\$23.75M

Capital Cost by Year



Capital Cost for All Years



Capitalized Cost (100%) \$23,750,000.00

TOTAL **\$23,750,000.00**

Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$16,000,000	\$7,750,000
Total	\$16,000,000	\$7,750,000



Funding Sources

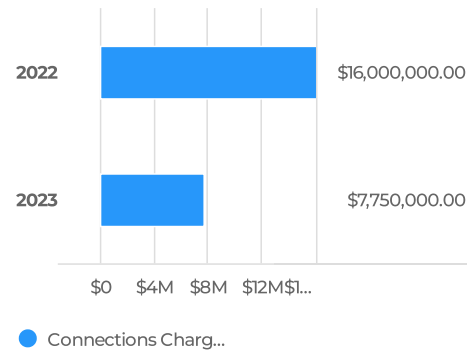
FY2022 Budget

\$16,000,000

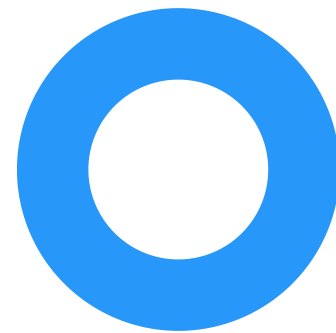
Total Budget *(all years)*

\$23.75M

Funding Sources by Year



Funding Sources for All Years



● Connections Charges (100%) \$23,750

TOTAL \$23,750,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Connections Charges	\$16,000,000	\$7,750,000
Total	\$16,000,000	\$7,750,000

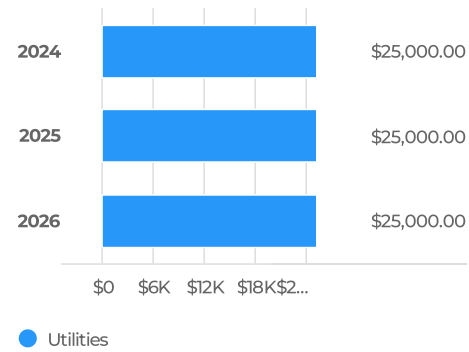


Operational Costs

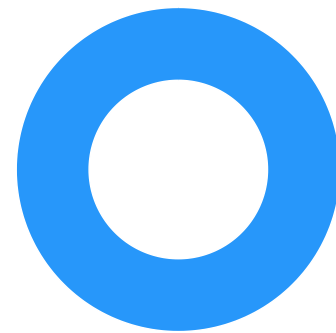
Total Budget *(all years)*

\$75K

Operational Costs by Year



Operational Costs for All Years



● Utilities (100%) \$75,000.00

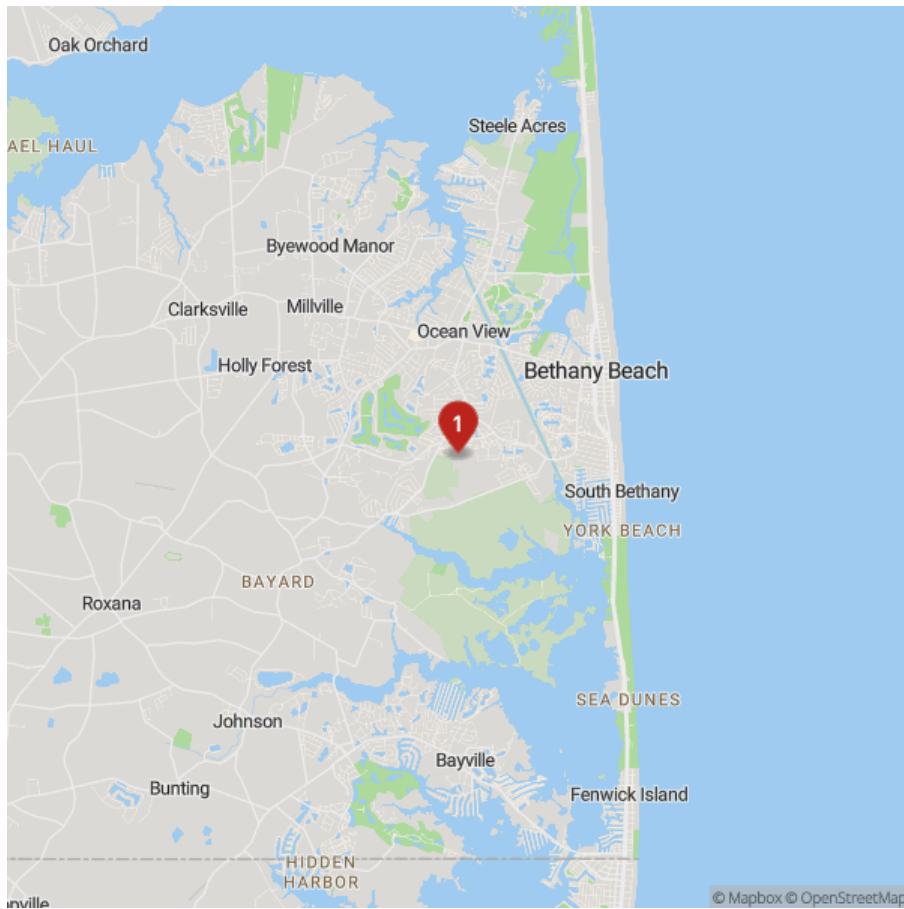
TOTAL \$75,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Utilities	\$25,000	\$25,000	\$25,000
Total	\$25,000	\$25,000	\$25,000



Project Location



SCRWF - Compliance Upgrades

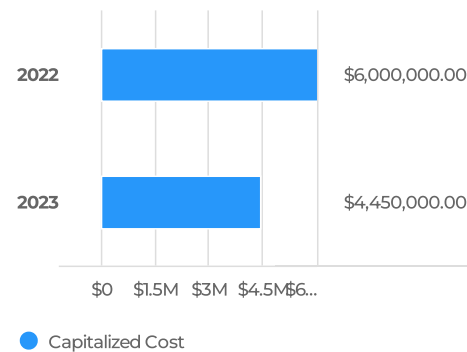
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

FY2022 Budget
\$6,000,000

Total Budget *(all years)*
\$10.45M

Capital Cost by Year



Capital Cost for All Years



● Capitalized Cost (100%) \$10,450,000.00
TOTAL \$10,450,000.00

Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$6,000,000	\$4,450,000
Total	\$6,000,000	\$4,450,000

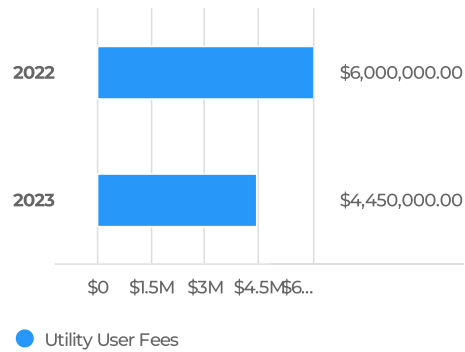


Funding Sources

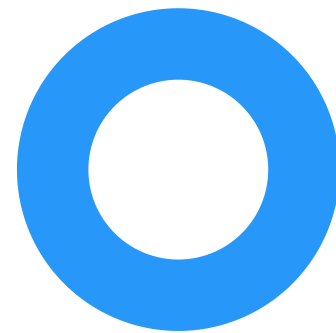
FY2022 Budget
\$6,000,000

Total Budget *(all years)*
\$10.45M

Funding Sources by Year



Funding Sources for All Years



● Utility User Fees (100%) \$10,450,000.00

TOTAL **\$10,450,000.00**

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Utility User Fees	\$6,000,000	\$4,450,000
Total	\$6,000,000	\$4,450,000

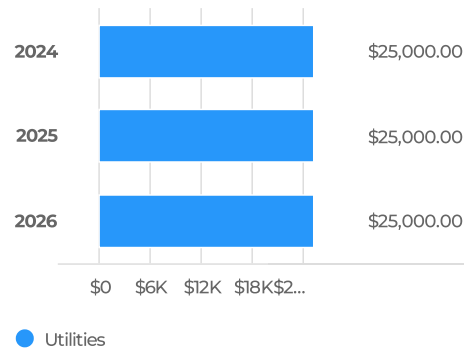


Operational Costs

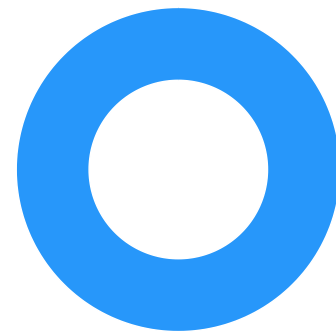
Total Budget *(all years)*

\$75K

Operational Costs by Year



Operational Costs for All Years



● Utilities (100%) \$75,000.00

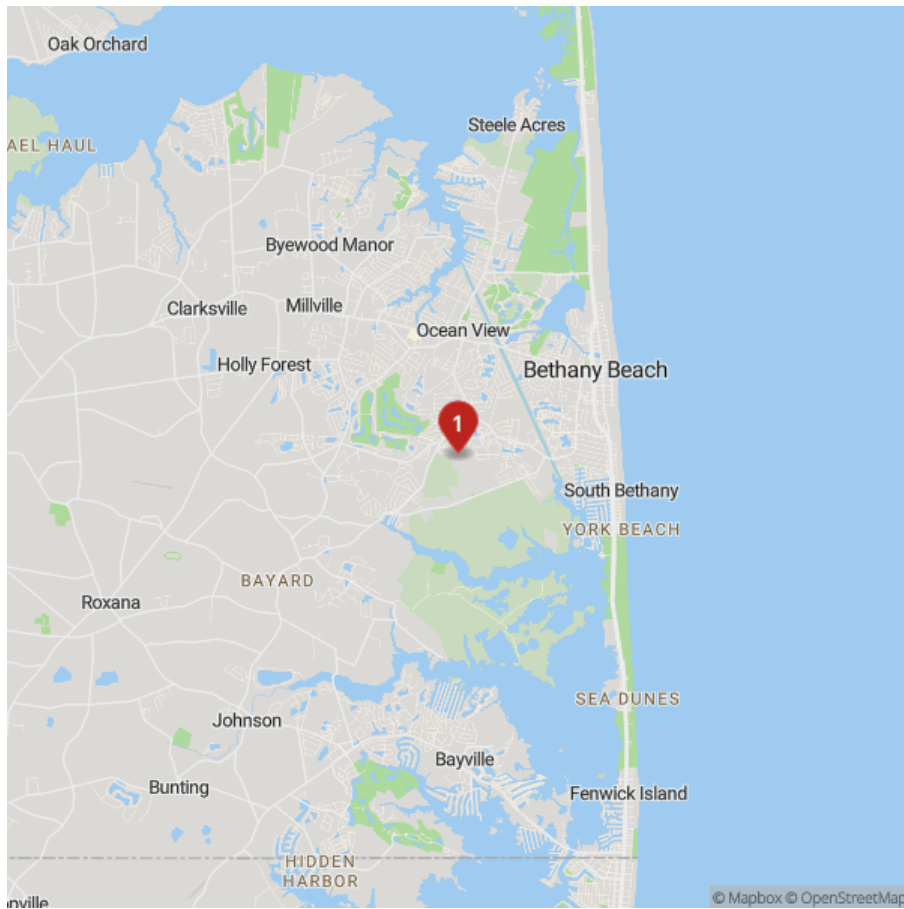
TOTAL \$75,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Utilities	\$25,000	\$25,000	\$25,000
Total	\$25,000	\$25,000	\$25,000



Project Location



Piney Neck - Transmission Improvements

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



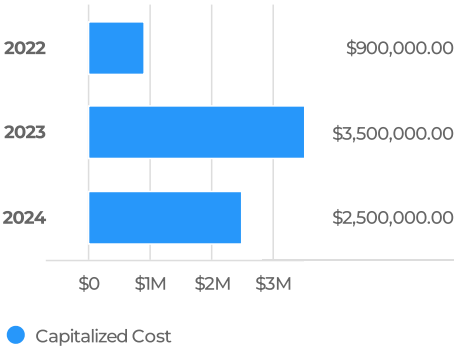
Piney Neck

Capital Cost

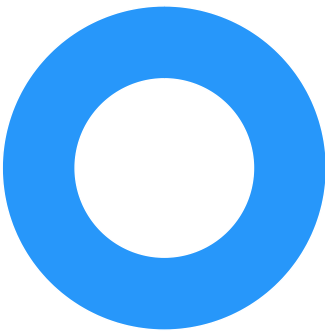
FY2022 Budget
\$900,000

Total Budget *(all years)*
\$6.9M

Capital Cost by Year



Capital Cost for All Years



Capitalized Cost (100%) \$6,900,000.00

TOTAL **\$6,900,000.00**

Capital Cost Breakdown			
Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$900,000	\$3,500,000	\$2,500,000
Total	\$900,000	\$3,500,000	\$2,500,000

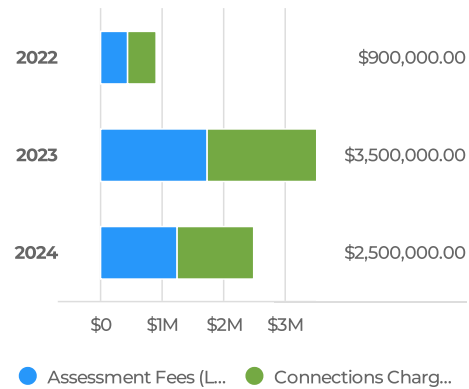


Funding Sources

FY2022 Budget
\$900,000

Total Budget *(all years)*
\$6.9M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (50%) \$1,250,000
● Connections Charges (50%) \$1,250,000
TOTAL \$2,500,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
Connections Charges	\$450,000	\$1,750,000	\$1,250,000
Assessment Fees (Loans/Grants)	\$450,000	\$1,750,000	\$1,250,000
Total	\$900,000	\$3,500,000	\$2,500,000

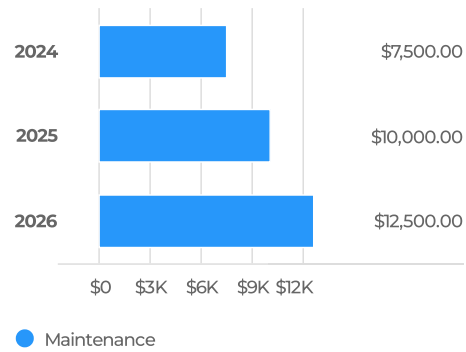


Operational Costs

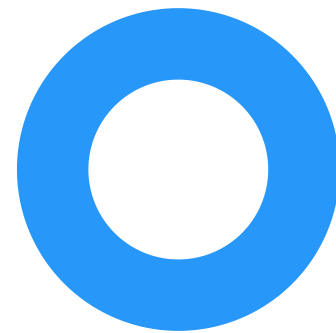
Total Budget *(all years)*

\$30K

Operational Costs by Year



Operational Costs for All Years



● Maintenance (100%) \$30,000.00

TOTAL \$30,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Maintenance	\$7,500	\$10,000	\$12,500
Total	\$7,500	\$10,000	\$12,500



Project Location

Address: 29535 Piney Neck Road



Piney Neck - Lagoon Conversions

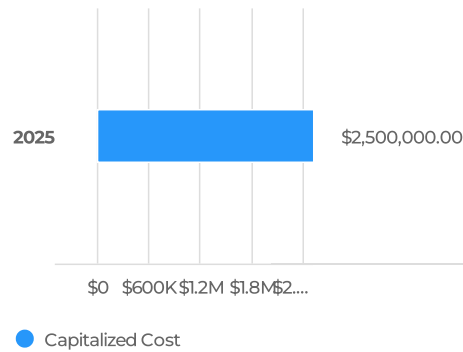
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

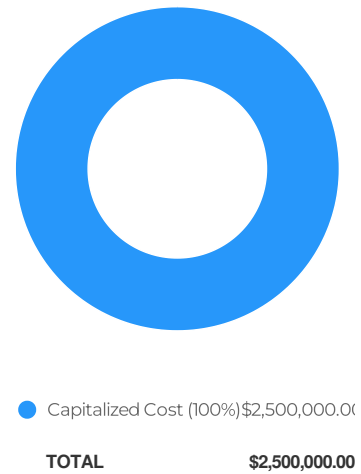
Total Budget *(all years)*

\$2.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2025
Capitalized Cost	\$2,500,000
Total	\$2,500,000

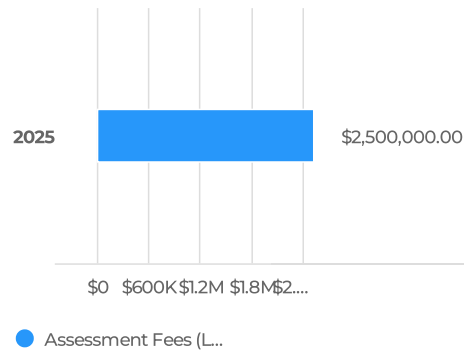


Funding Sources

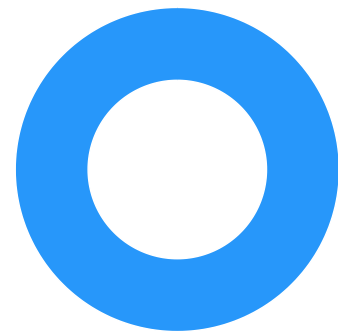
Total Budget *(all years)*

\$2.5M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL \$2,500,000.00

Funding Sources Breakdown

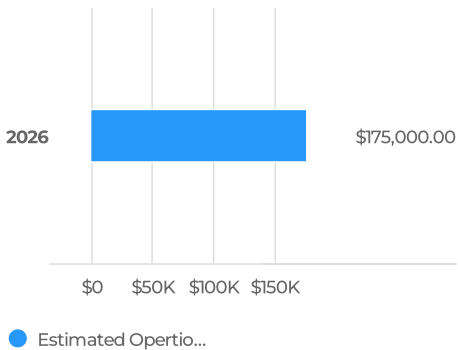
Funding Sources	FY2025
Assessment Fees (Loans/Grants)	\$2,500,000
Total	\$2,500,000



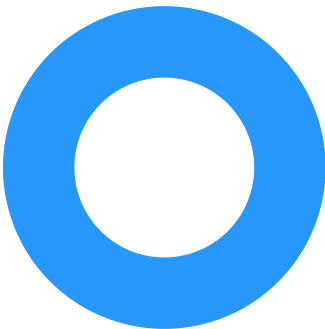
Cost Savings

Total Budget *(all years)*
\$175K

Cost Savings by Year



Cost Savings for All Years



● Estimated Operational Savings (100%)	
TOTAL	\$175,000.00

Cost Savings Breakdown	
Cost Savings	FY2026
Estimated Opertional Savings	\$175,000
Total	\$175,000



Project Location

Address: 29535 Piney Neck Road



WNRWF - Conversion

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

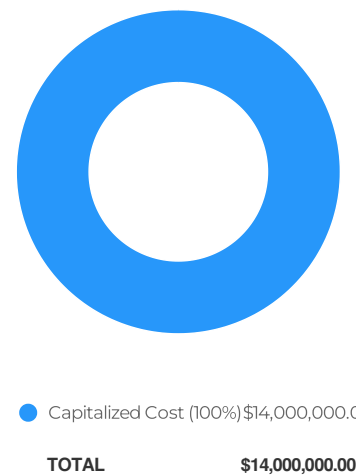
FY2022 Budget
\$1,250,000

Total Budget *(all years)*
\$14M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024	FY2025	FY2026
Capitalized Cost	\$1,250,000	\$250,000	\$3,500,000	\$5,500,000	\$3,500,000
Total	\$1,250,000	\$250,000	\$3,500,000	\$5,500,000	\$3,500,000

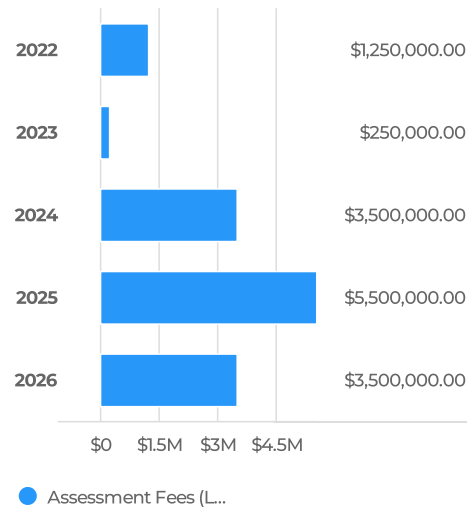


Funding Sources

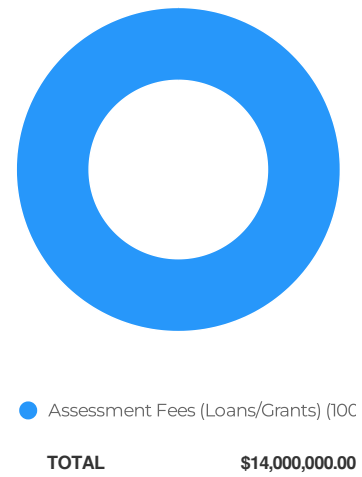
FY2022 Budget
\$1,250,000

Total Budget *(all years)*
\$14M

Funding Sources by Year



Funding Sources for All Years

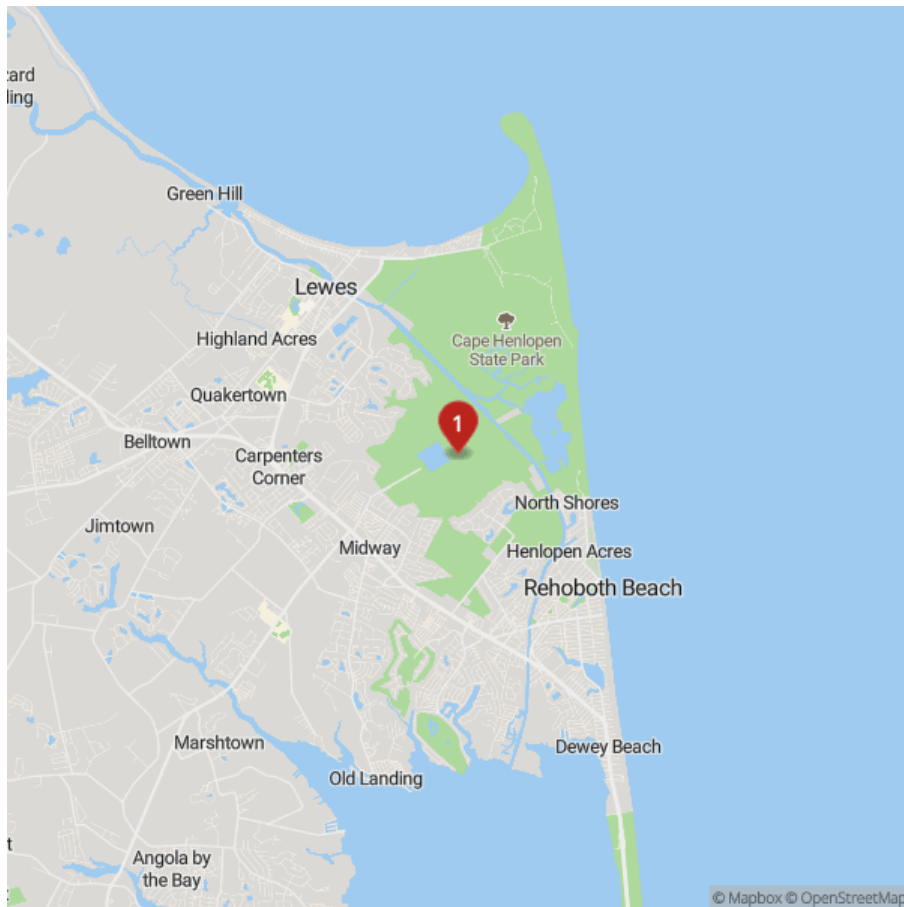


Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026
Assessment Fees (Loans/Grants)	\$1,250,000	\$250,000	\$3,500,000	\$5,500,000	\$3,500,000
Total	\$1,250,000	\$250,000	\$3,500,000	\$5,500,000	\$3,500,000



Project Location



West Rehoboth Station and Transmission to Rehoboth

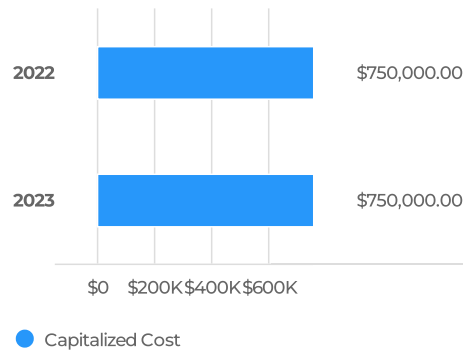
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

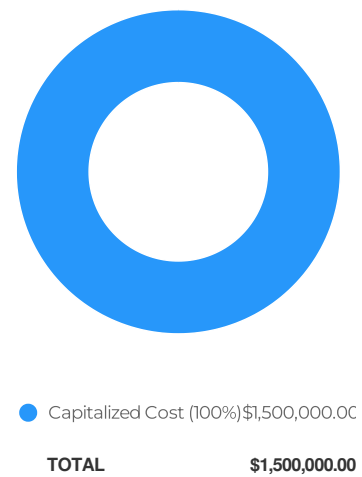
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$1.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$750,000	\$750,000
Total	\$750,000	\$750,000

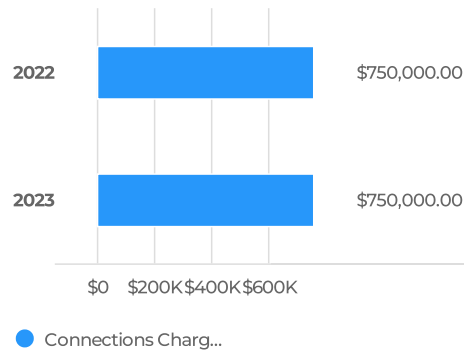


Funding Sources

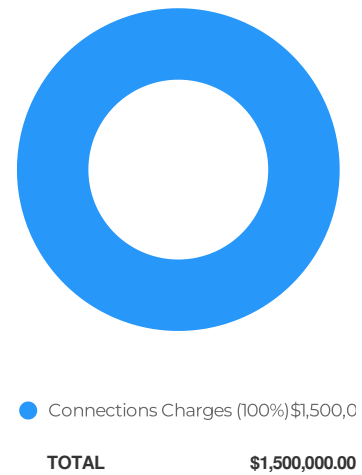
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$1.5M

Funding Sources by Year



Funding Sources for All Years

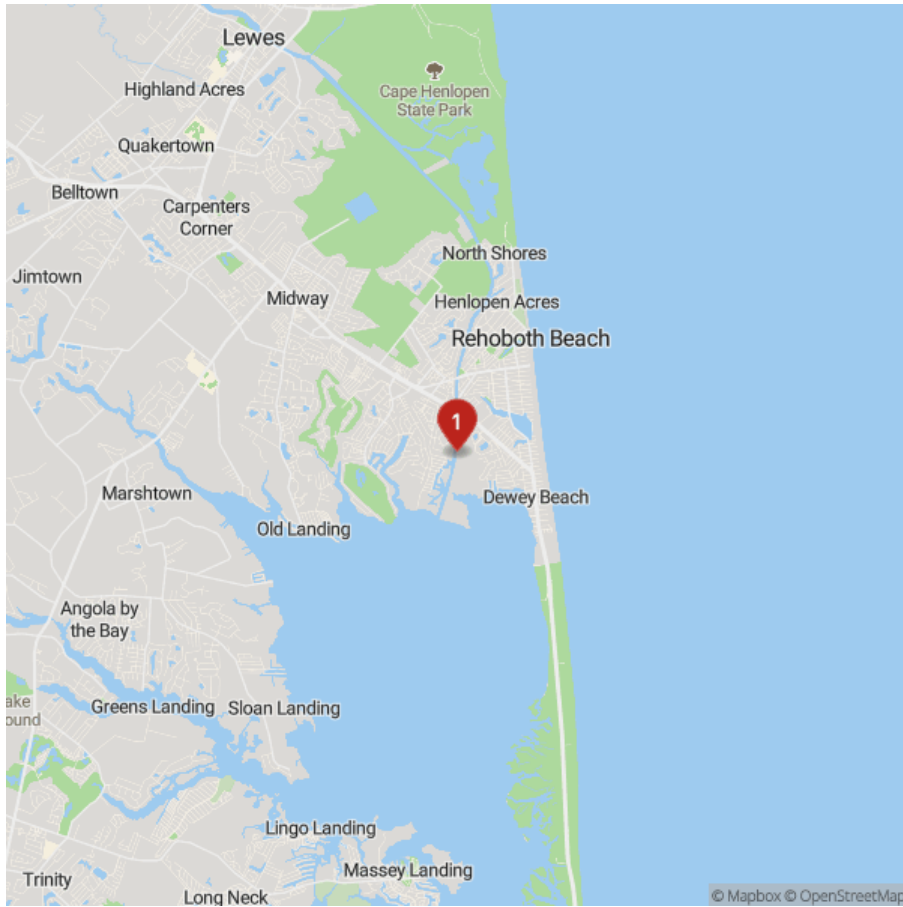


Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Connections Charges	\$750,000	\$750,000
Total	\$750,000	\$750,000



Project Location



Rehoboth Beach WWTP Phase II

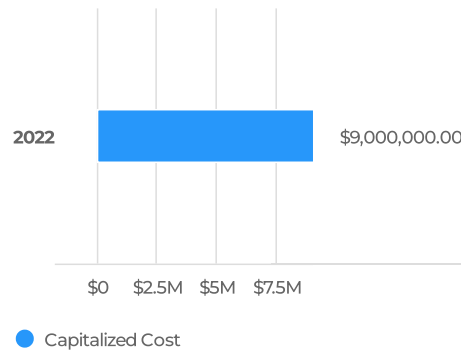
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

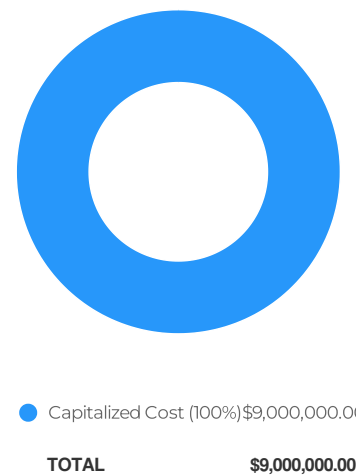
FY2022 Budget
\$9,000,000

Total Budget *(all years)*
\$9M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$9,000,000
Total	\$9,000,000

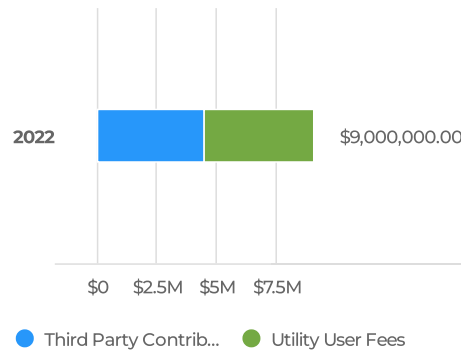


Funding Sources

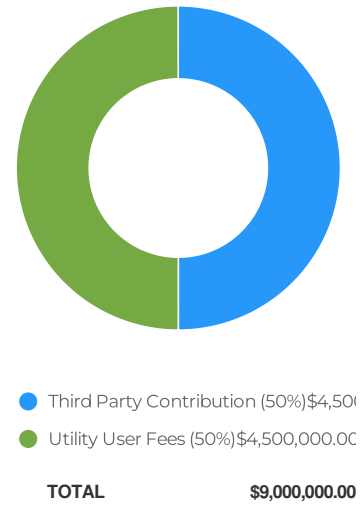
FY2022 Budget
\$9,000,000

Total Budget *(all years)*
\$9M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Utility User Fees	\$4,500,000
Third Party Contribution	\$4,500,000
Total	\$9,000,000

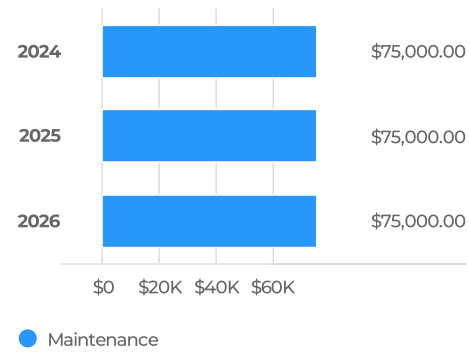


Operational Costs

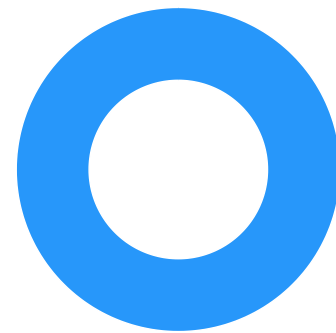
Total Budget *(all years)*

\$225K

Operational Costs by Year



Operational Costs for All Years



● Maintenance (100%) \$225,000.00

TOTAL \$225,000.00

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Maintenance	\$75,000	\$75,000	\$75,000
Total	\$75,000	\$75,000	\$75,000



Lewes Board of Public Works Treatment Plant Expansion Participation

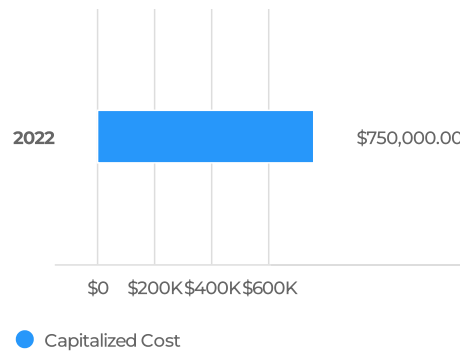
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

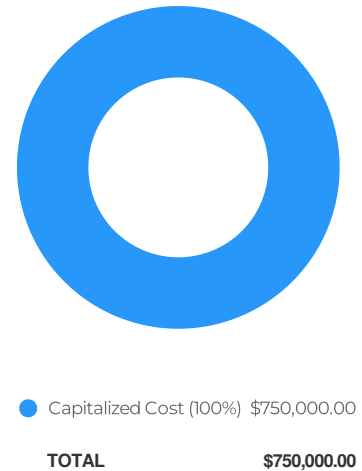
FY2022 Budget
\$750,000

Total Budget *(all years)*
\$750K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$750,000
Total	\$750,000



Funding Sources

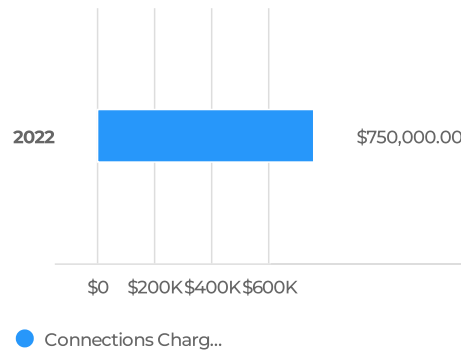
FY2022 Budget

\$750,000

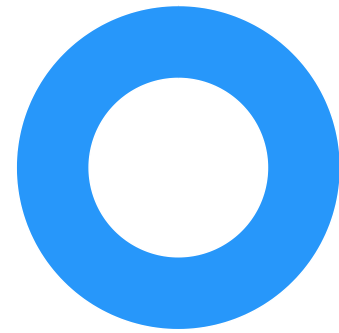
Total Budget *(all years)*

\$750K

Funding Sources by Year



Funding Sources for All Years



TOTAL

\$750,000.00

Funding Sources Breakdown

Funding Sources	FY2022
Connections Charges	\$750,000
Total	\$750,000

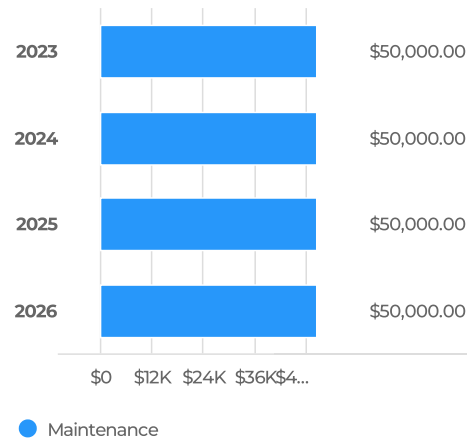


Operational Costs

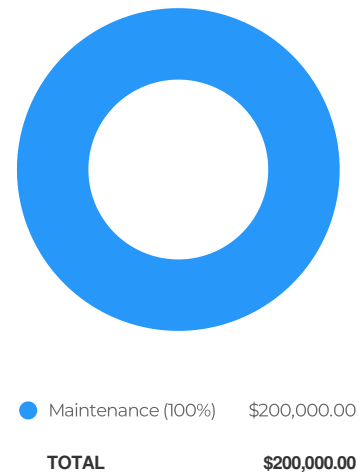
Total Budget *(all years)*

\$200K

Operational Costs by Year



Operational Costs for All Years

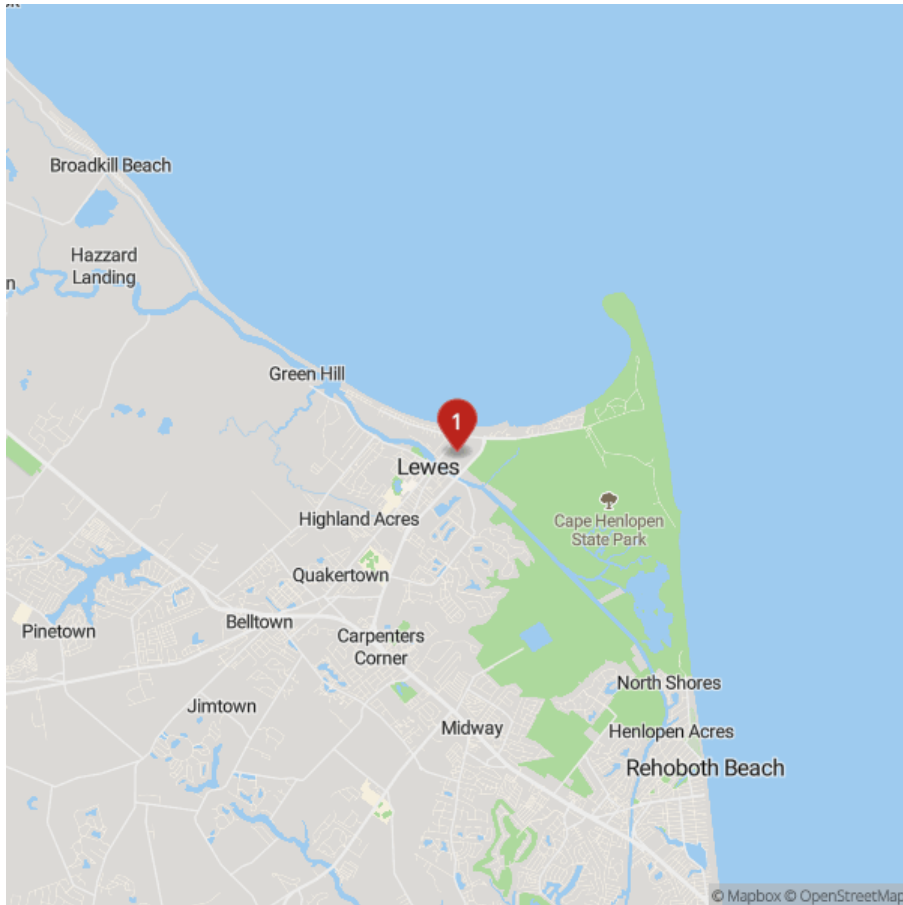


Operational Costs Breakdown

Operational Costs	FY2023	FY2024	FY2025	FY2026
Maintenance	\$50,000	\$50,000	\$50,000	\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000



Project Location



Concord Road/Route 13 Commercial

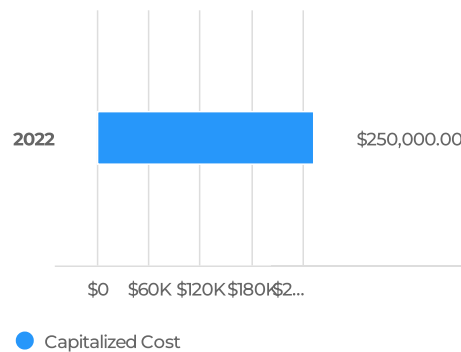
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

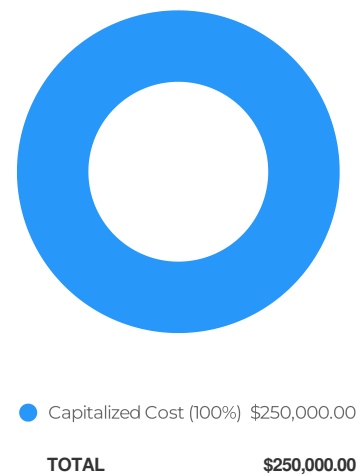
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$250K

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$250,000
Total	\$250,000

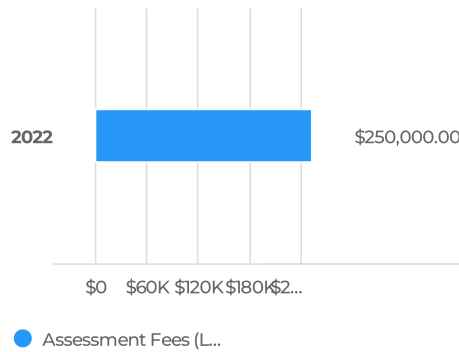


Funding Sources

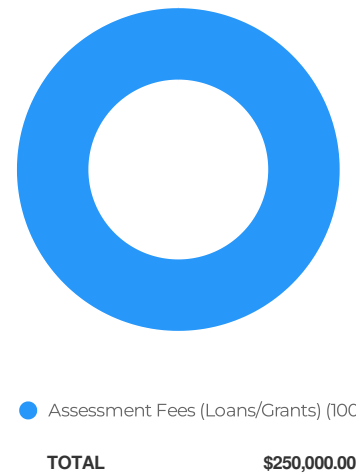
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$250K

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Assessment Fees (Loans/Grants)	\$250,000
Total	\$250,000



Western Sussex Sewer Area

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

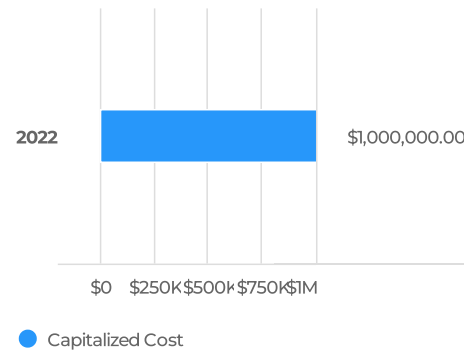
FY2022 Budget

\$1,000,000

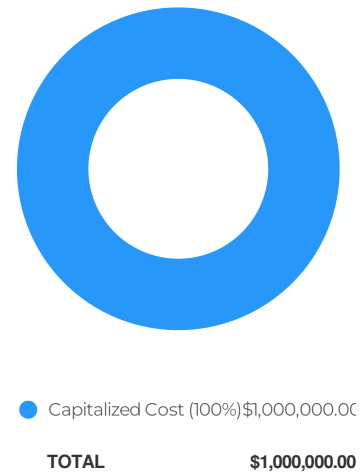
Total Budget *(all years)*

\$1M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022
Capitalized Cost	\$1,000,000
Total	\$1,000,000

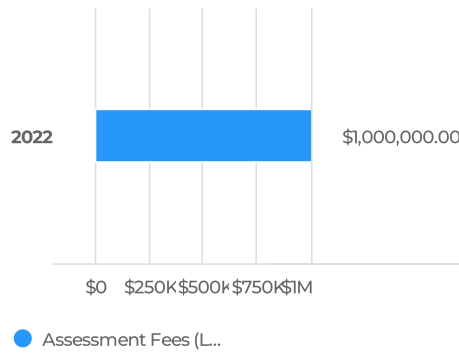


Funding Sources

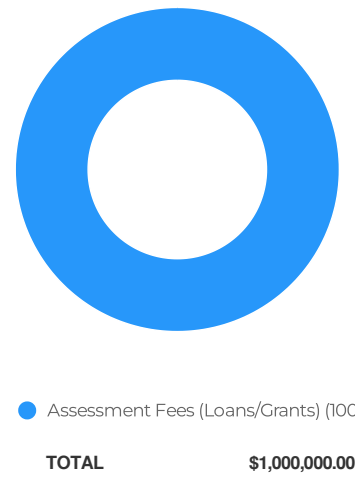
FY2022 Budget
\$1,000,000

Total Budget (all years)
\$1M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

Funding Sources	FY2022
Assessment Fees (Loans/Grants)	\$1,000,000
Total	\$1,000,000

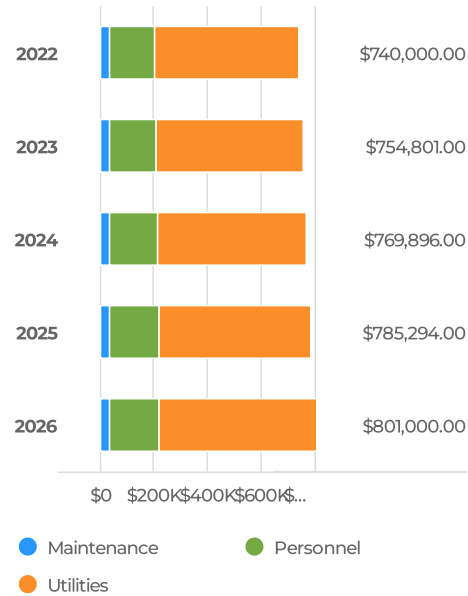


Operational Costs

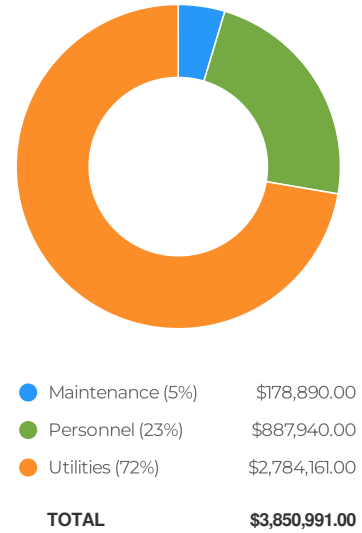
FY2022 Budget
\$740,000

Total Budget *(all years)*
\$3.851M

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2022	FY2023	FY2024	FY2025	FY2026
Personnel	\$170,625	\$174,038	\$177,518	\$181,069	\$184,690
Utilities	\$535,000	\$545,700	\$556,614	\$567,746	\$579,101
Maintenance	\$34,375	\$35,063	\$35,764	\$36,479	\$37,209
Total	\$740,000	\$754,801	\$769,896	\$785,294	\$801,000



Operating Revenue

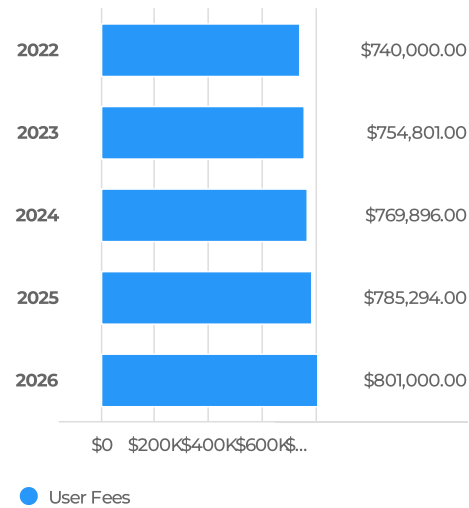
FY2022 Budget

\$740,000

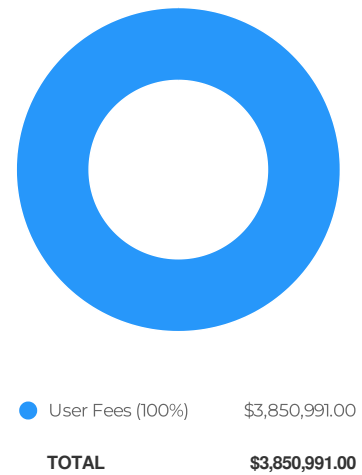
Total Budget *(all years)*

\$3.851M

Operating Revenue by Year



Operating Revenue for All Years



Operating Revenue Breakdown

Operating Revenue	FY2022	FY2023	FY2024	FY2025	FY2026
User Fees	\$740,000	\$754,801	\$769,896	\$785,294	\$801,000
Total	\$740,000	\$754,801	\$769,896	\$785,294	\$801,000



Herring Creek Sewer Area

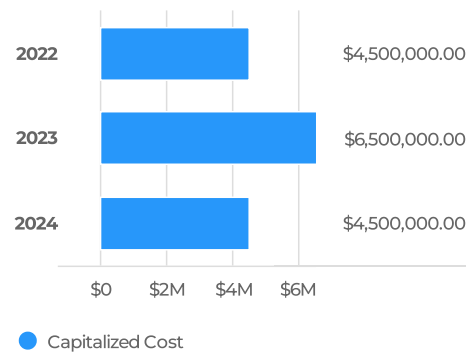
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

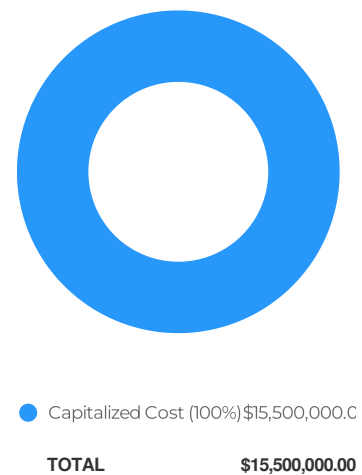
FY2022 Budget
\$4,500,000

Total Budget *(all years)*
\$15.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$4,500,000	\$6,500,000	\$4,500,000
Total	\$4,500,000	\$6,500,000	\$4,500,000



Funding Sources

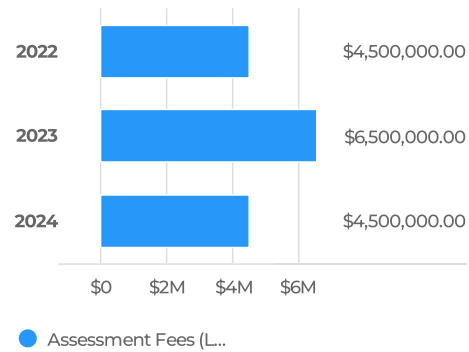
FY2022 Budget

\$4,500,000

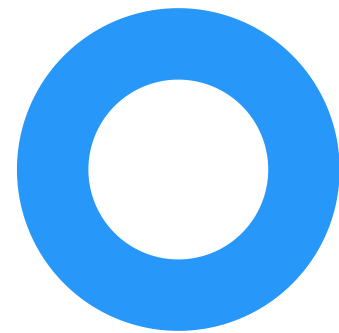
Total Budget *(all years)*

\$15.5M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (100%)

TOTAL \$15,500,000.00

Funding Sources Breakdown

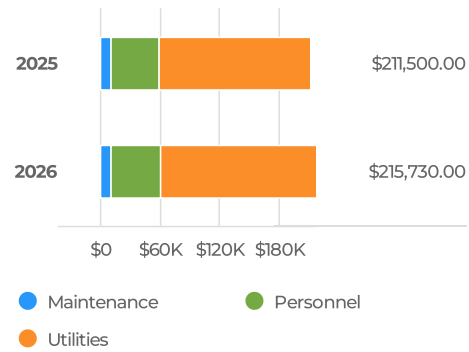
Funding Sources	FY2022	FY2023	FY2024
Assessment Fees (Loans/Grants)	\$4,500,000	\$6,500,000	\$4,500,000
Total	\$4,500,000	\$6,500,000	\$4,500,000



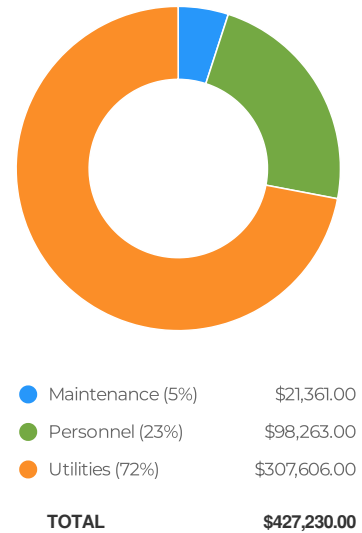
Operational Costs

Total Budget *(all years)*
\$427.23K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

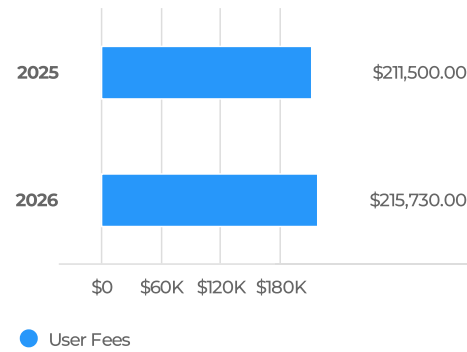
Operational Costs	FY2025	FY2026
Personnel	\$48,645	\$49,618
Utilities	\$152,280	\$155,326
Maintenance	\$10,575	\$10,786
Total	\$211,500	\$215,730



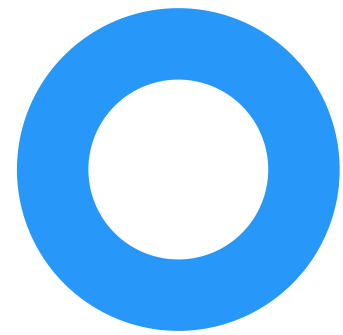
Operating Revenue

Total Budget *(all years)*
\$427.23K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$427,230.00
TOTAL \$427,230.00

Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026
User Fees	\$211,500	\$215,730
Total	\$211,500	\$215,730



Winding Creek Water

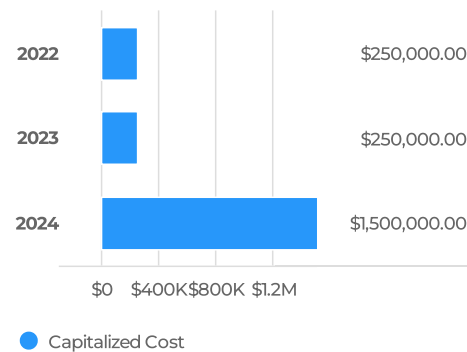
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

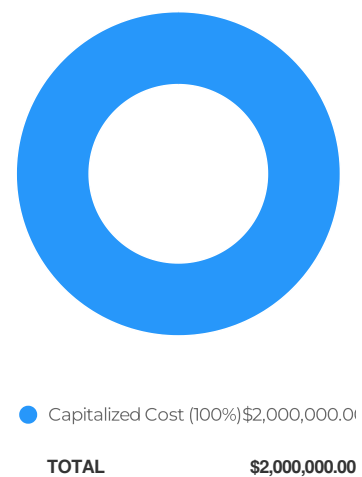
FY2022 Budget
\$250,000

Total Budget *(all years)*
\$2M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$250,000	\$250,000	\$1,500,000
Total	\$250,000	\$250,000	\$1,500,000



Funding Sources

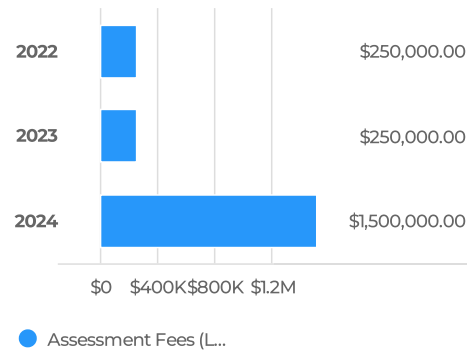
FY2022 Budget

\$250,000

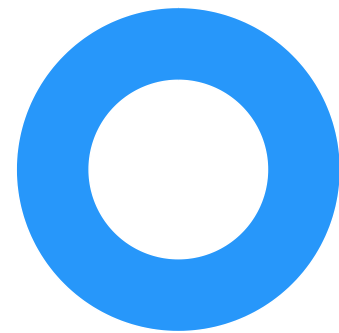
Total Budget *(all years)*

\$2M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL

\$2,000,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
Assessment Fees (Loans/Grants)	\$250,000	\$250,000	\$1,500,000
Total	\$250,000	\$250,000	\$1,500,000

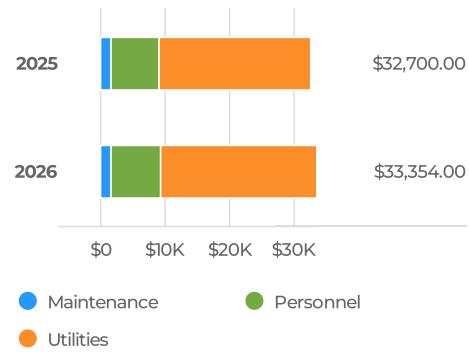


Operational Costs

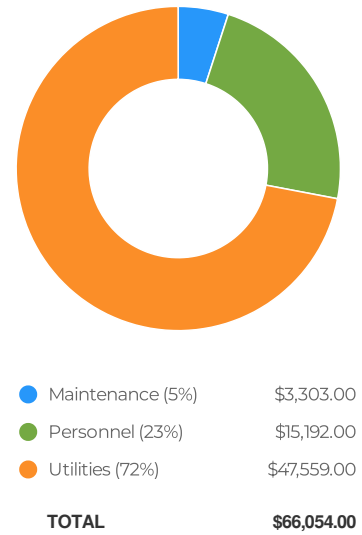
Total Budget *(all years)*

\$66.054K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

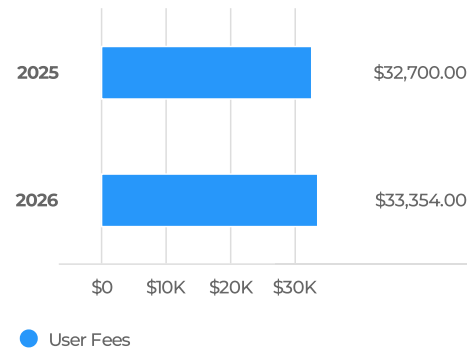
Operational Costs	FY2025	FY2026
Personnel	\$7,521	\$7,671
Utilities	\$23,544	\$24,015
Maintenance	\$1,635	\$1,668
Total	\$32,700	\$33,354



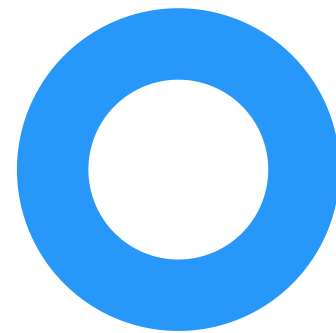
Operating Revenue

Total Budget *(all years)*
\$66.054K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$66,054.00
TOTAL \$66,054.00

Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026
User Fees	\$32,700	\$33,354
Total	\$32,700	\$33,354



Chapel Branch

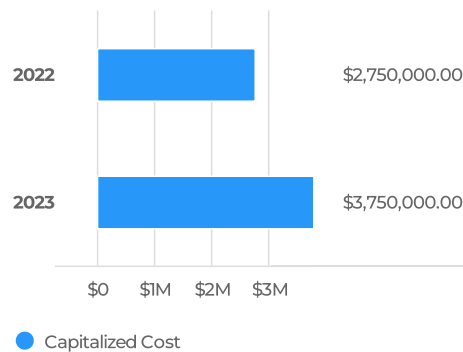
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

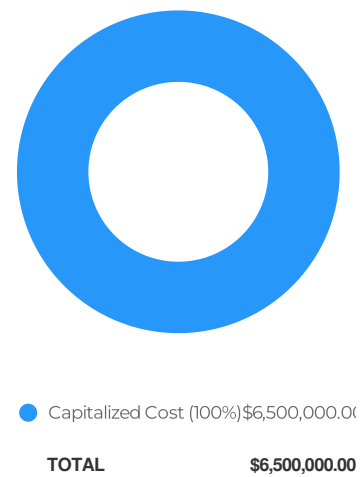
FY2022 Budget
\$2,750,000

Total Budget *(all years)*
\$6.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$2,750,000	\$3,750,000
Total	\$2,750,000	\$3,750,000

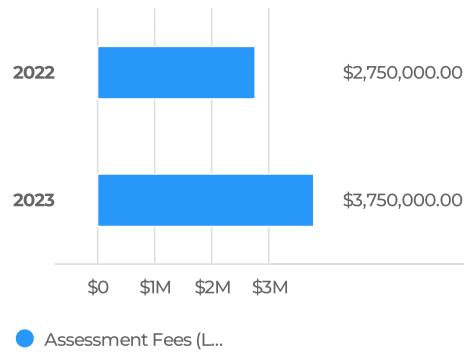


Funding Sources

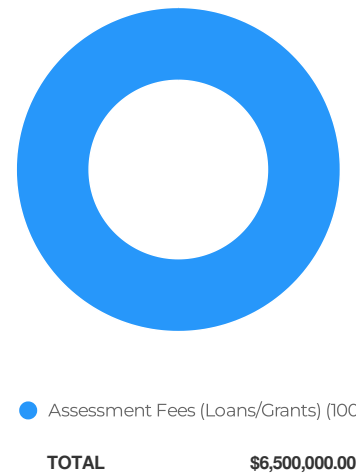
FY2022 Budget
\$2,750,000

Total Budget *(all years)*
\$6.5M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

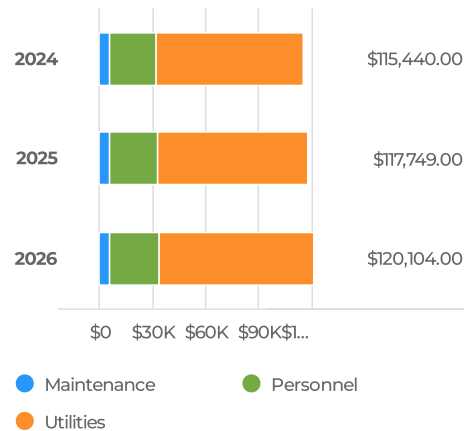
Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$2,750,000	\$3,750,000
Total	\$2,750,000	\$3,750,000



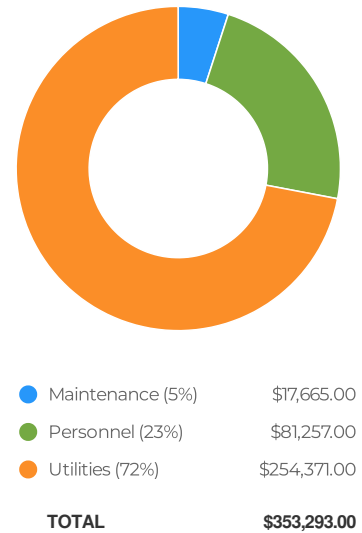
Operational Costs

Total Budget *(all years)*
\$353.293K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Personnel	\$26,551	\$27,082	\$27,624
Utilities	\$83,117	\$84,779	\$86,475
Maintenance	\$5,772	\$5,888	\$6,005
Total	\$115,440	\$117,749	\$120,104



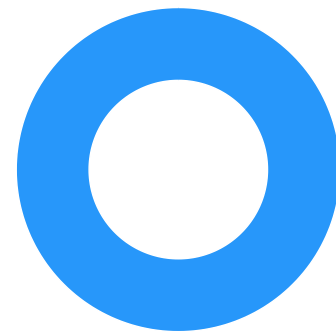
Operating Revenue

Total Budget *(all years)*
\$353.293K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$353,293.00
TOTAL \$353,293.00

Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$115,440	\$117,749	\$120,104
Total	\$115,440	\$117,749	\$120,104



Joy Beach

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



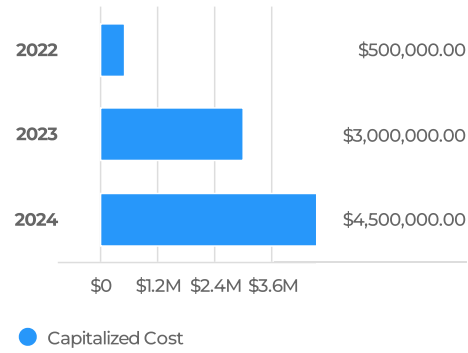
Joy Beach

Capital Cost

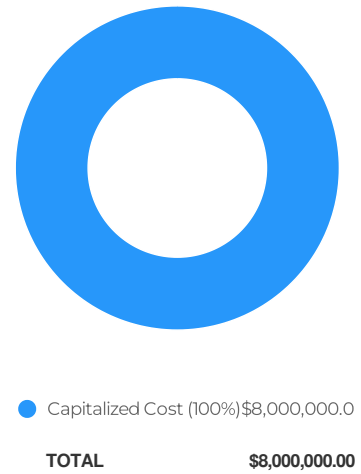
FY2022 Budget
\$500,000

Total Budget *(all years)*
\$8M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$500,000	\$3,000,000	\$4,500,000
Total	\$500,000	\$3,000,000	\$4,500,000



Funding Sources

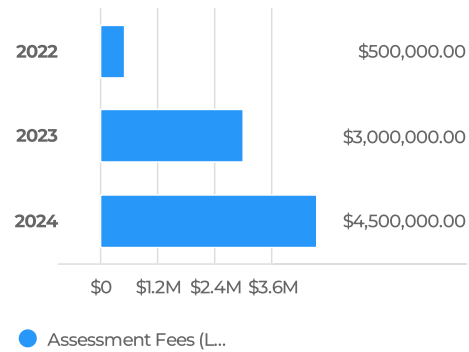
FY2022 Budget

\$500,000

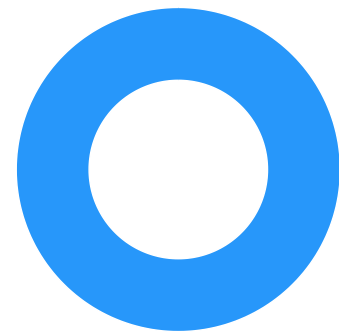
Total Budget *(all years)*

\$8M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL

\$8,000,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
Assessment Fees (Loans/Grants)	\$500,000	\$3,000,000	\$4,500,000
Total	\$500,000	\$3,000,000	\$4,500,000

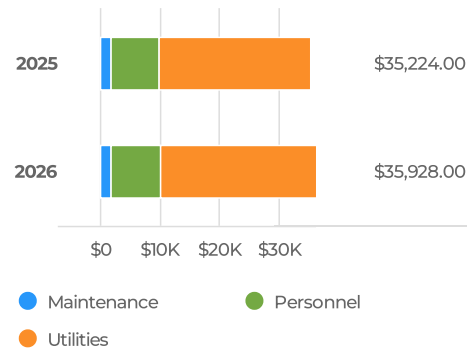


Operational Costs

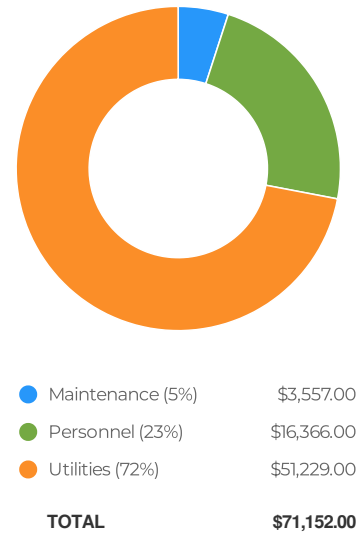
Total Budget *(all years)*

\$71.152K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2025	FY2026
Personnel	\$8,102	\$8,264
Utilities	\$25,361	\$25,868
Maintenance	\$1,761	\$1,796
Total	\$35,224	\$35,928

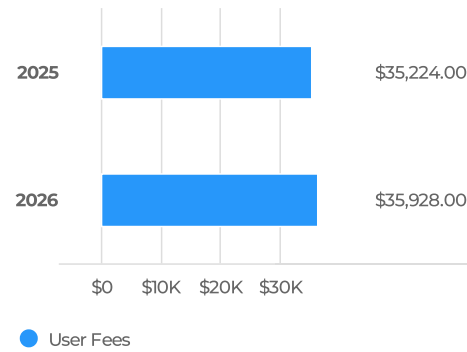


Operating Revenue

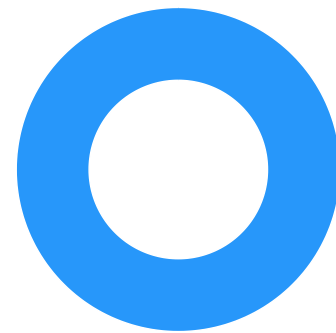
Total Budget *(all years)*

\$71.152K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$71,152.00

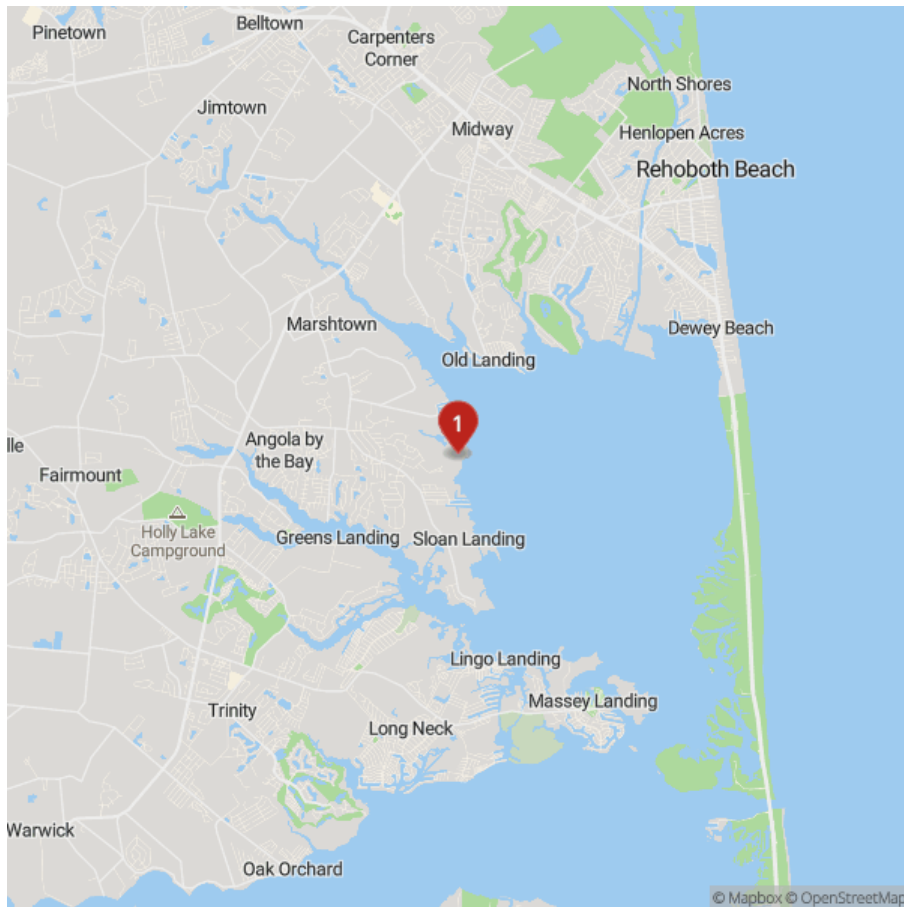
TOTAL \$71,152.00

Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026
User Fees	\$35,224	\$35,928
Total	\$35,224	\$35,928



Project Location



Mulberry Knoll

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



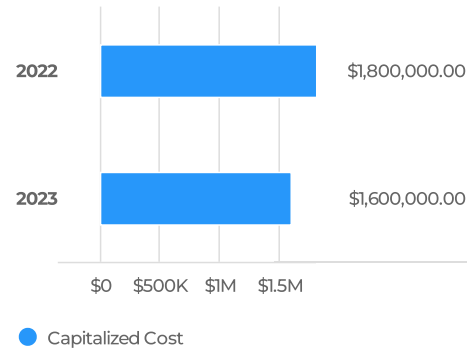
Mulberry Knoll

Capital Cost

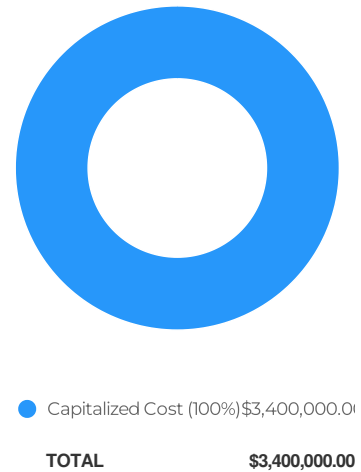
FY2022 Budget
\$1,800,000

Total Budget *(all years)*
\$3.4M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$1,800,000	\$1,600,000
Total	\$1,800,000	\$1,600,000



Funding Sources

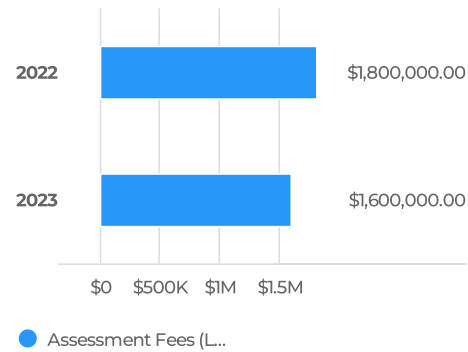
FY2022 Budget

\$1,800,000

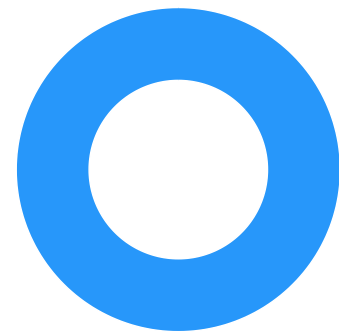
Total Budget *(all years)*

\$3.4M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL \$3,400,000.00

Funding Sources Breakdown

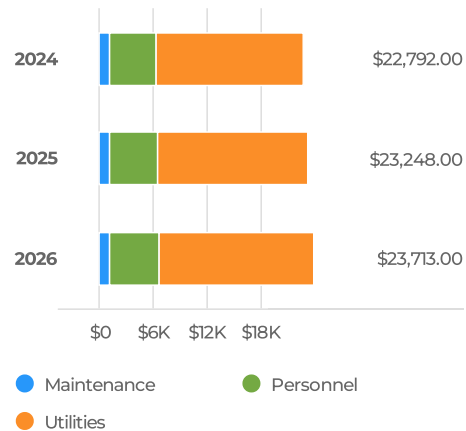
Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$1,800,000	\$1,600,000
Total	\$1,800,000	\$1,600,000



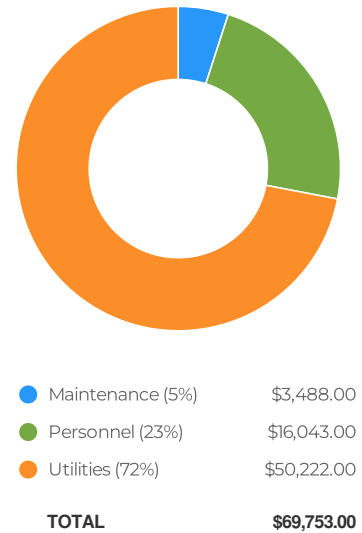
Operational Costs

Total Budget *(all years)*
\$69.753K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

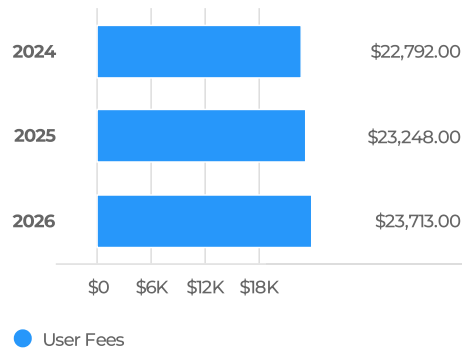
Operational Costs	FY2024	FY2025	FY2026
Personnel	\$5,242	\$5,347	\$5,454
Utilities	\$16,410	\$16,739	\$17,073
Maintenance	\$1,140	\$1,162	\$1,186
Total	\$22,792	\$23,248	\$23,713



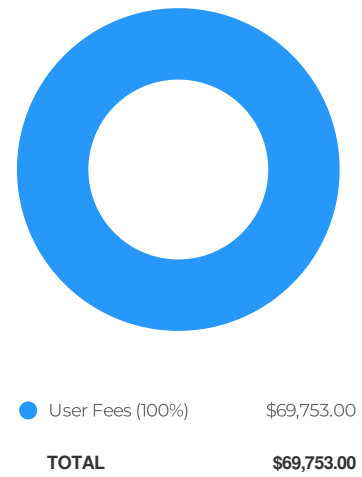
Operating Revenue

Total Budget *(all years)*
\$69.753K

Operating Revenue by Year



Operating Revenue for All Years



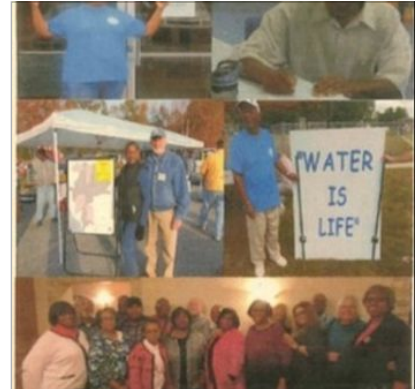
Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$22,792	\$23,248	\$23,713
Total	\$22,792	\$23,248	\$23,713



Ellendale Water District

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



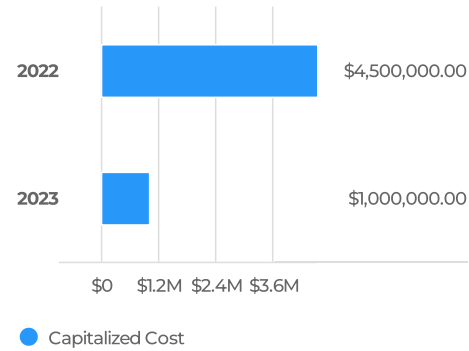
Ellendale Water

Capital Cost

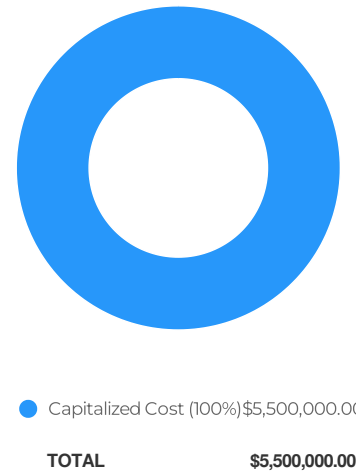
FY2022 Budget
\$4,500,000

Total Budget *(all years)*
\$5.5M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$4,500,000	\$1,000,000
Total	\$4,500,000	\$1,000,000



Funding Sources

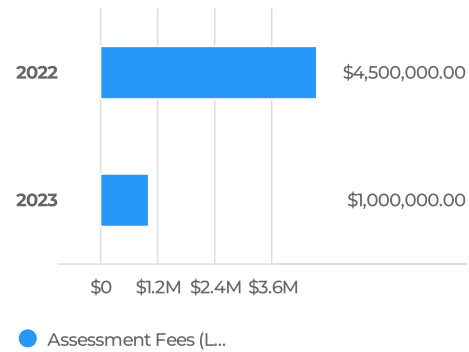
FY2022 Budget

\$4,500,000

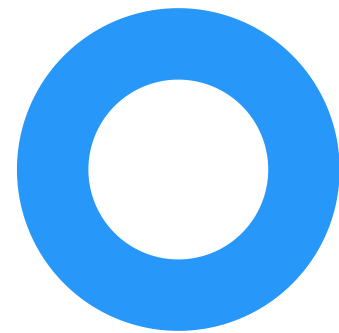
Total Budget *(all years)*

\$5.5M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL

\$5,500,000.00

Funding Sources Breakdown

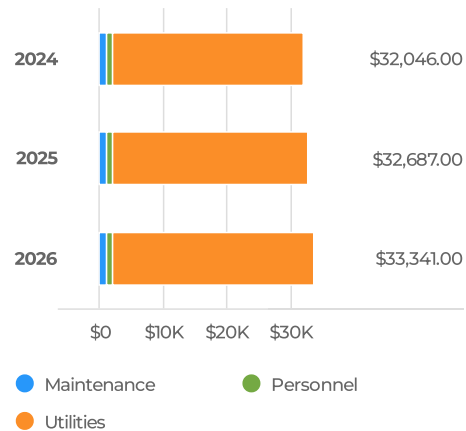
Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$4,500,000	\$1,000,000
Total	\$4,500,000	\$1,000,000



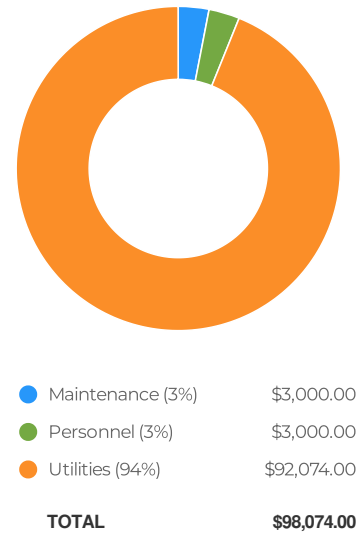
Operational Costs

Total Budget *(all years)*
\$98.074K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

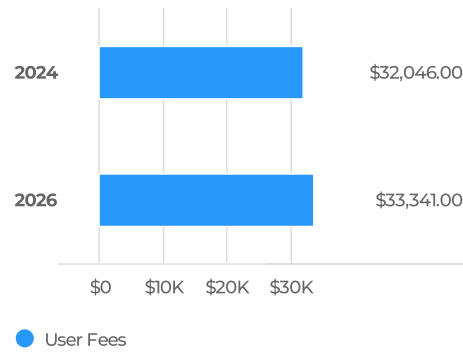
Operational Costs	FY2024	FY2025	FY2026
Personnel	\$1,000	\$1,000	\$1,000
Utilities	\$30,046	\$30,687	\$31,341
Maintenance	\$1,000	\$1,000	\$1,000
Total	\$32,046	\$32,687	\$33,341



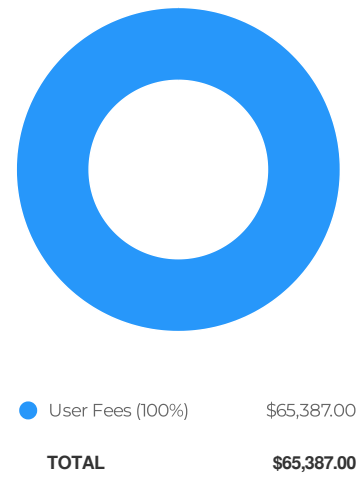
Operating Revenue

Total Budget *(all years)*
\$65.387K

Operating Revenue by Year



Operating Revenue for All Years



Operating Revenue Breakdown

Operating Revenue	FY2024	FY2026
User Fees	\$32,046	\$33,341
Total	\$32,046	\$33,341



Wolfe Runne

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



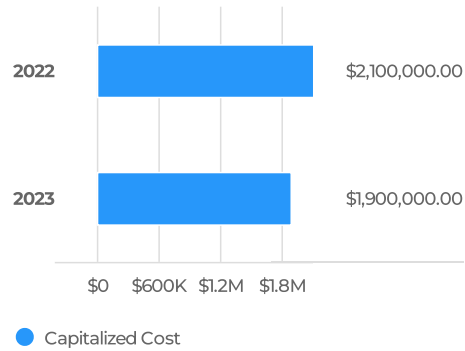
Wolfe Runne

Capital Cost

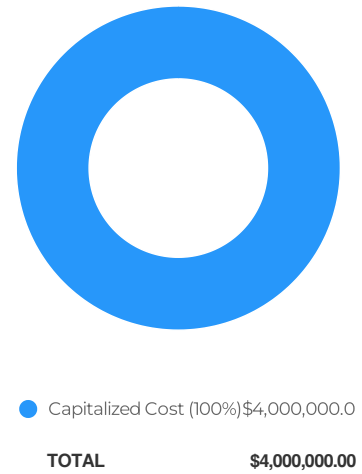
FY2022 Budget
\$2,100,000

Total Budget *(all years)*
\$4M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$2,100,000	\$1,900,000
Total	\$2,100,000	\$1,900,000

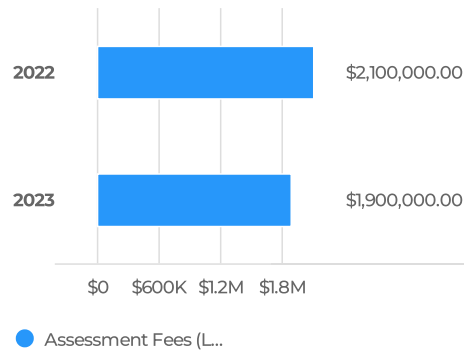


Funding Sources

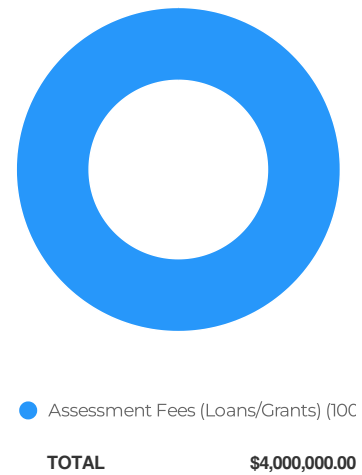
FY2022 Budget
\$2,100,000

Total Budget *(all years)*
\$4M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

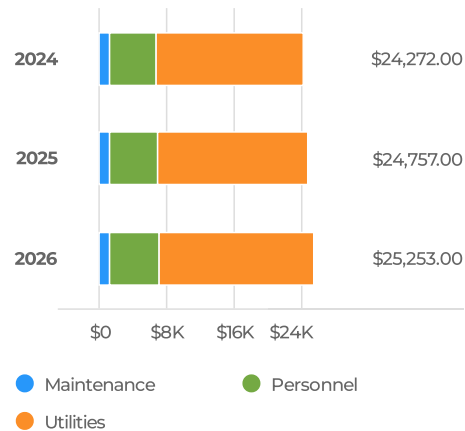
Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$2,100,000	\$1,900,000
Total	\$2,100,000	\$1,900,000



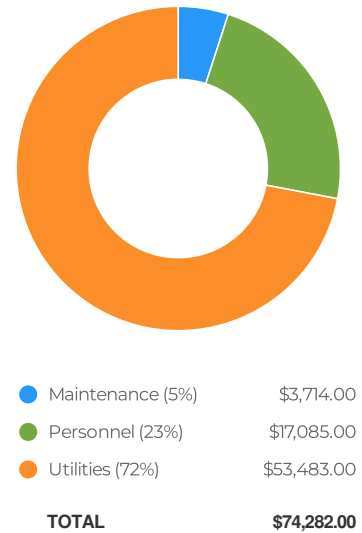
Operational Costs

Total Budget *(all years)*
\$74.282K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Personnel	\$5,583	\$5,694	\$5,808
Utilities	\$17,476	\$17,825	\$18,182
Maintenance	\$1,213	\$1,238	\$1,263
Total	\$24,272	\$24,757	\$25,253



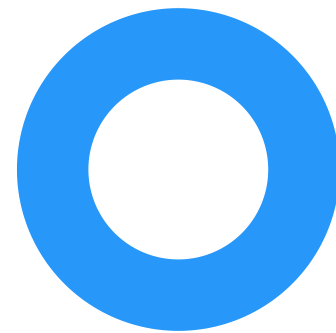
Operating Revenue

Total Budget *(all years)*
\$74.282K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$74,282.00
TOTAL \$74,282.00

Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$24,272	\$24,757	\$25,253
Total	\$24,272	\$24,757	\$25,253



Mallard Creek

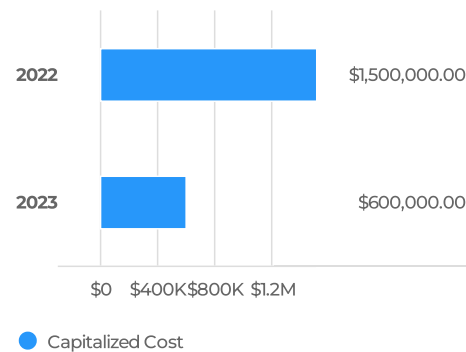
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

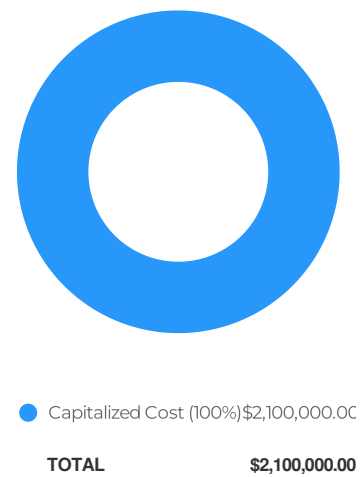
FY2022 Budget
\$1,500,000

Total Budget *(all years)*
\$2.1M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$1,500,000	\$600,000
Total	\$1,500,000	\$600,000

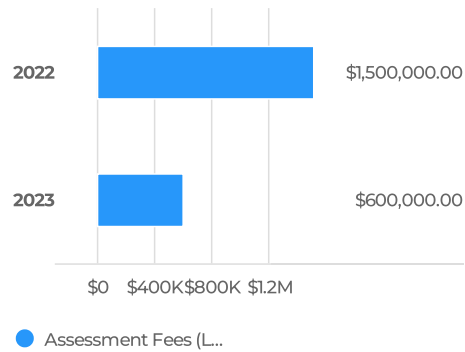


Funding Sources

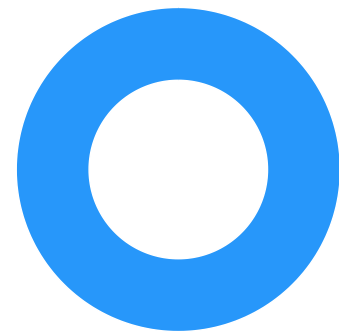
FY2022 Budget
\$1,500,000

Total Budget *(all years)*
\$2.1M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL **\$2,100,000.00**

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$1,500,000	\$600,000
Total	\$1,500,000	\$600,000

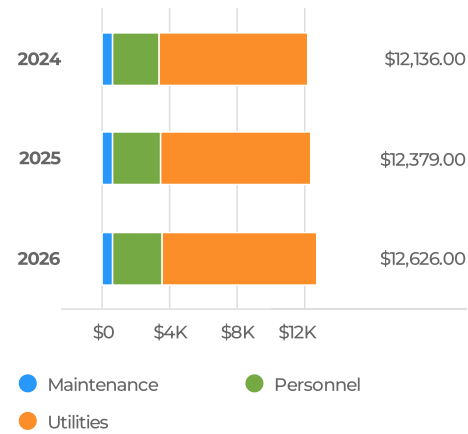


Operational Costs

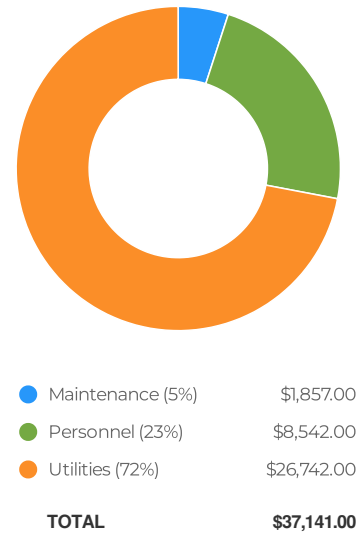
Total Budget *(all years)*

\$37.141K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Personnel	\$2,791	\$2,847	\$2,904
Utilities	\$8,738	\$8,913	\$9,091
Maintenance	\$607	\$619	\$631
Total	\$12,136	\$12,379	\$12,626



Operating Revenue

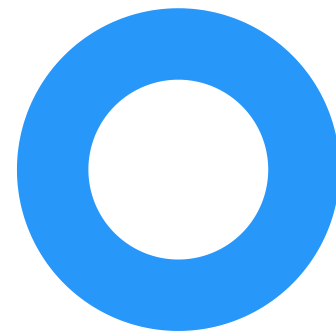
Total Budget *(all years)*

\$37.141K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$37,141.00

TOTAL \$37,141.00

Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$12,136	\$12,379	\$12,626
Total	\$12,136	\$12,379	\$12,626



Long Neck Communities

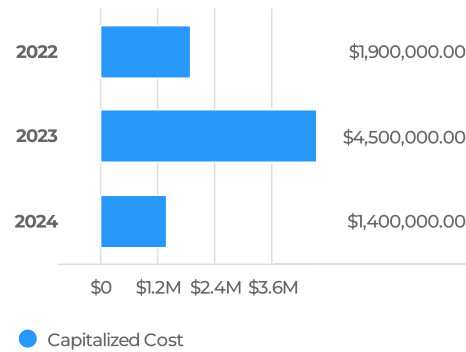
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

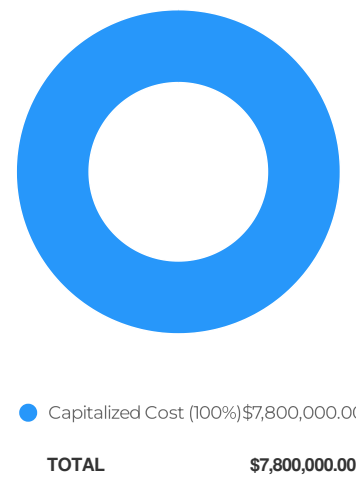
FY2022 Budget
\$1,900,000

Total Budget *(all years)*
\$7.8M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$1,900,000	\$4,500,000	\$1,400,000
Total	\$1,900,000	\$4,500,000	\$1,400,000

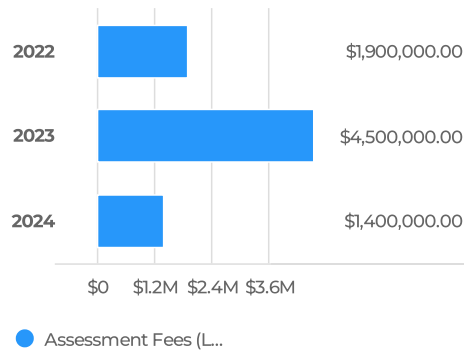


Funding Sources

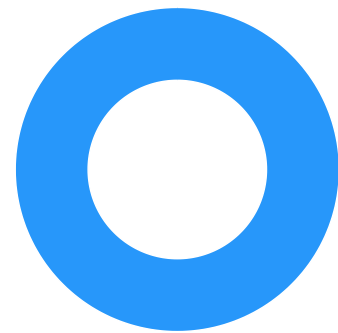
FY2022 Budget
\$1,900,000

Total Budget *(all years)*
\$7.8M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C)

TOTAL **\$7,800,000.00**

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
Assessment Fees (Loans/Grants)	\$1,900,000	\$4,500,000	\$1,400,000
Total	\$1,900,000	\$4,500,000	\$1,400,000

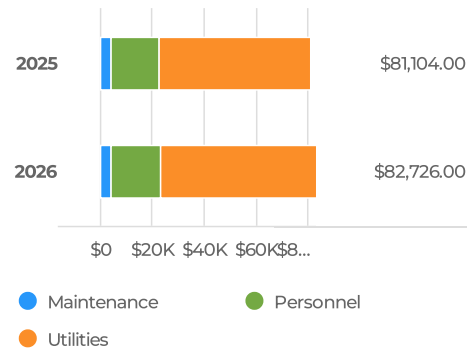


Operational Costs

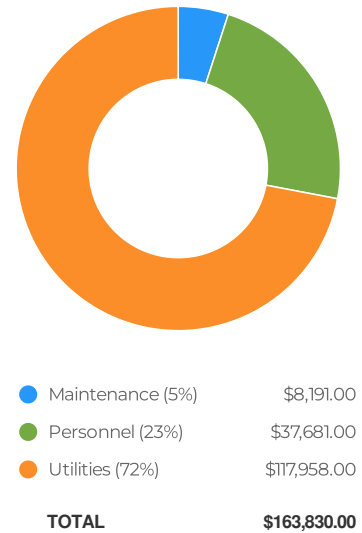
Total Budget *(all years)*

\$163.83K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2025	FY2026
Personnel	\$18,654	\$19,027
Utilities	\$58,395	\$59,563
Maintenance	\$4,055	\$4,136
Total	\$81,104	\$82,726

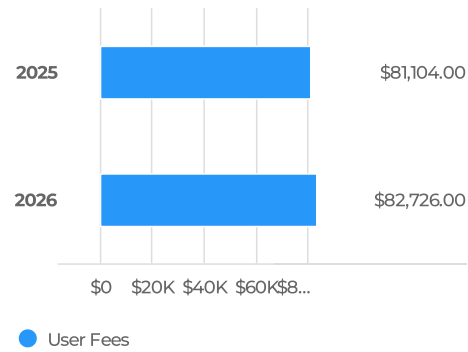


Operating Revenue

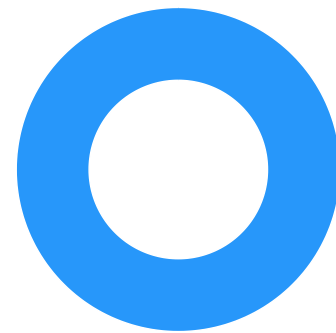
Total Budget *(all years)*

\$163.83K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$163,830.00

TOTAL \$163,830.00

Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026
User Fees	\$81,104	\$82,726
Total	\$81,104	\$82,726



Blackwater Village

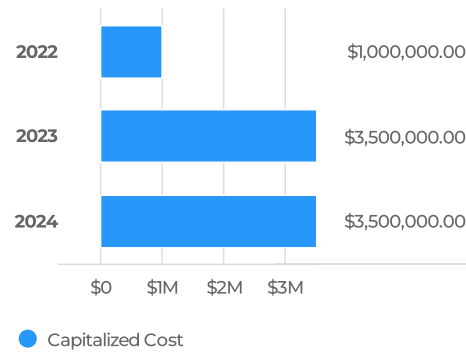
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

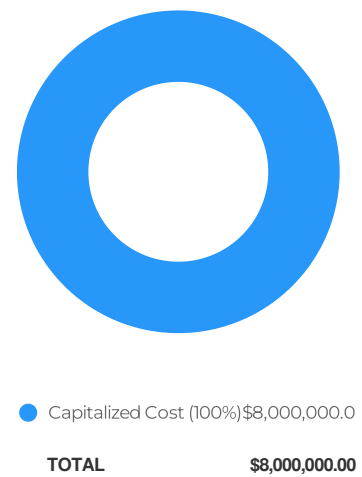
FY2022 Budget
\$1,000,000

Total Budget *(all years)*
\$8M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$1,000,000	\$3,500,000	\$3,500,000
Total	\$1,000,000	\$3,500,000	\$3,500,000



Funding Sources

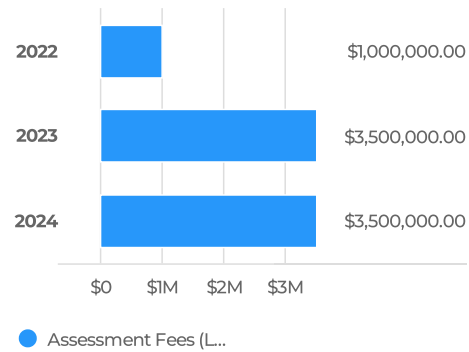
FY2022 Budget

\$1,000,000

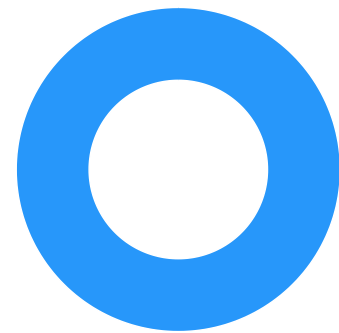
Total Budget *(all years)*

\$8M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C)

TOTAL \$8,000,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
Assessment Fees (Loans/Grants)	\$1,000,000	\$3,500,000	\$3,500,000
Total	\$1,000,000	\$3,500,000	\$3,500,000

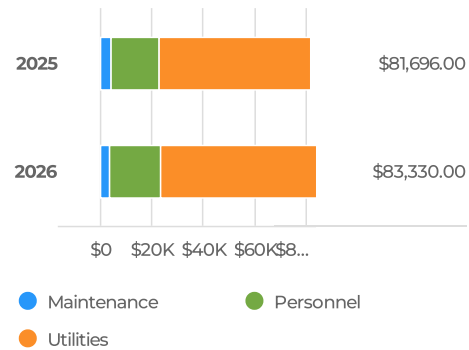


Operational Costs

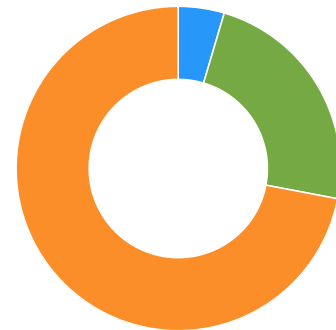
Total Budget *(all years)*

\$165.026K

Operational Costs by Year



Operational Costs for All Years



Maintenance (5%)	\$7,561.00
Personnel (23%)	\$38,646.00
Utilities (72%)	\$118,819.00
TOTAL	\$165,026.00

Operational Costs Breakdown

Operational Costs	FY2025	FY2026
Personnel	\$18,790	\$19,856
Utilities	\$58,821	\$59,998
Maintenance	\$4,085	\$3,476
Total	\$81,696	\$83,330

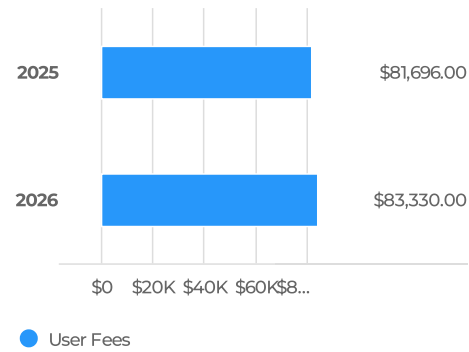


Operating Revenue

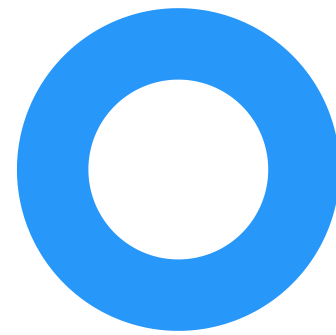
Total Budget *(all years)*

\$165.026K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$165,026.00

TOTAL \$165,026.00

Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026
User Fees	\$81,696	\$83,330
Total	\$81,696	\$83,330



Oak Acres/Tanglewood

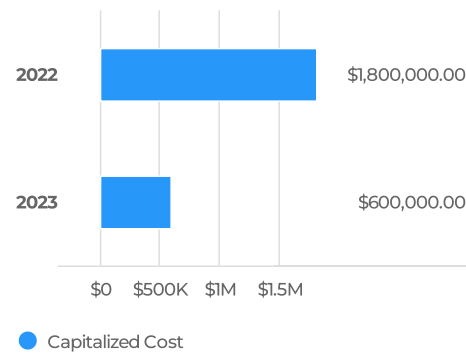
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

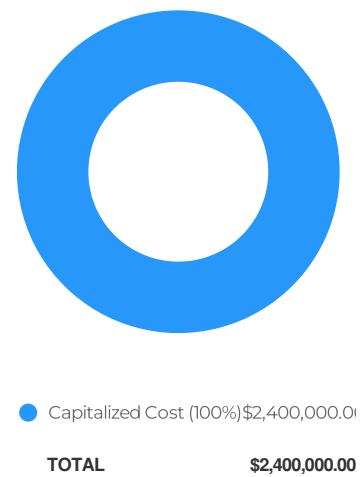
FY2022 Budget
\$1,800,000

Total Budget *(all years)*
\$2.4M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$1,800,000	\$600,000
Total	\$1,800,000	\$600,000

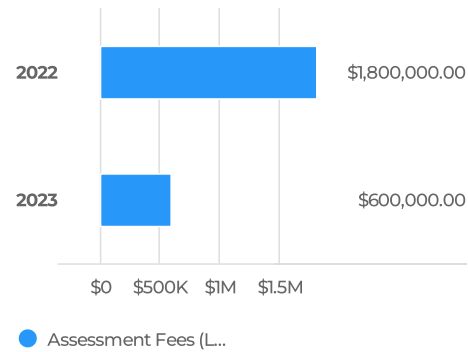


Funding Sources

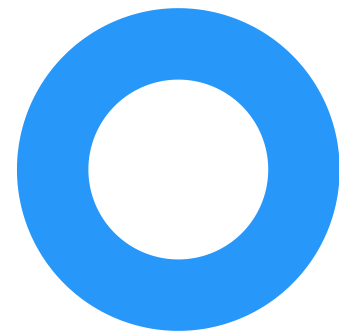
FY2022 Budget
\$1,800,000

Total Budget *(all years)*
\$2.4M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C)

TOTAL **\$2,400,000.00**

Funding Sources Breakdown

Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$1,800,000	\$600,000
Total	\$1,800,000	\$600,000

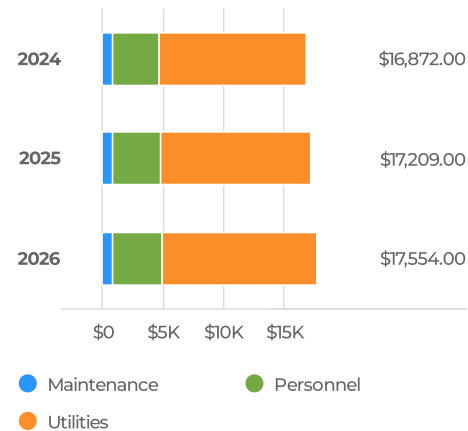


Operational Costs

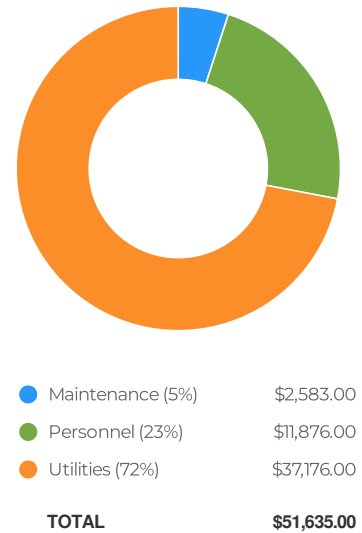
Total Budget *(all years)*

\$51.635K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Personnel	\$3,881	\$3,958	\$4,037
Utilities	\$12,148	\$12,390	\$12,638
Maintenance	\$843	\$861	\$879
Total	\$16,872	\$17,209	\$17,554



Operating Revenue

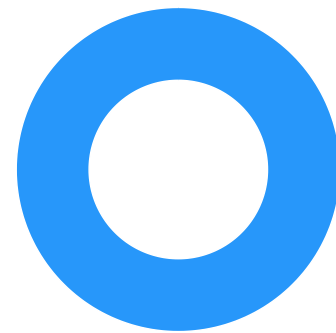
Total Budget *(all years)*

\$51.635K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$51,635.00

TOTAL \$51,635.00

Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$16,872	\$17,209	\$17,554
Total	\$16,872	\$17,209	\$17,554



Briarwood

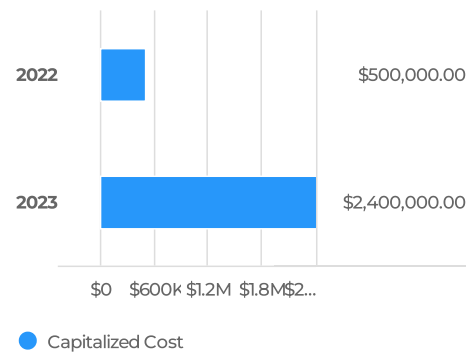
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

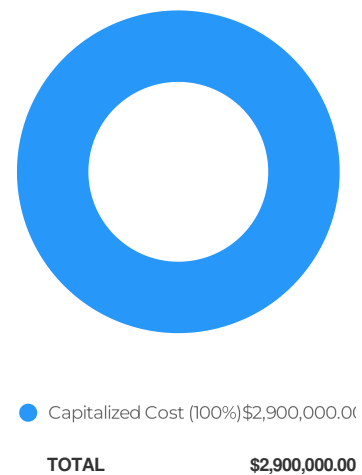
FY2022 Budget
\$500,000

Total Budget *(all years)*
\$2.9M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$500,000	\$2,400,000
Total	\$500,000	\$2,400,000

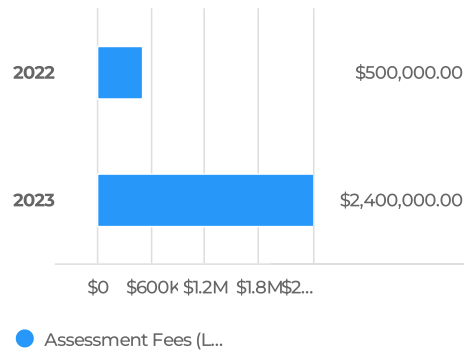


Funding Sources

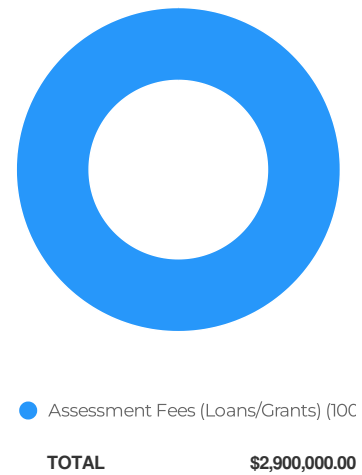
FY2022 Budget
\$500,000

Total Budget *(all years)*
\$2.9M

Funding Sources by Year



Funding Sources for All Years



Funding Sources Breakdown

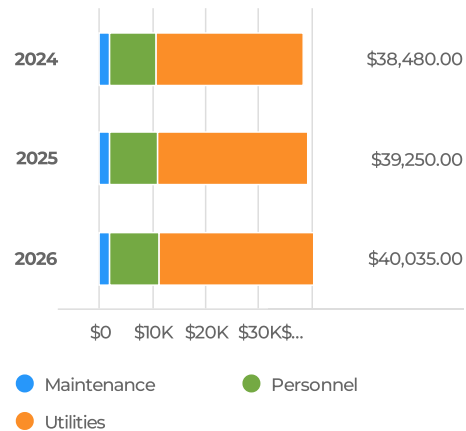
Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$500,000	\$2,400,000
Total	\$500,000	\$2,400,000



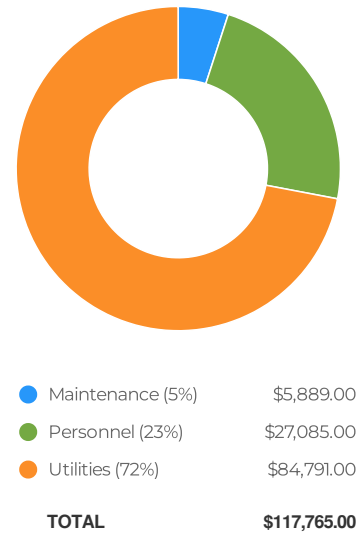
Operational Costs

Total Budget *(all years)*
\$117.765K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Personnel	\$8,850	\$9,027	\$9,208
Utilities	\$27,706	\$28,260	\$28,825
Maintenance	\$1,924	\$1,963	\$2,002
Total	\$38,480	\$39,250	\$40,035



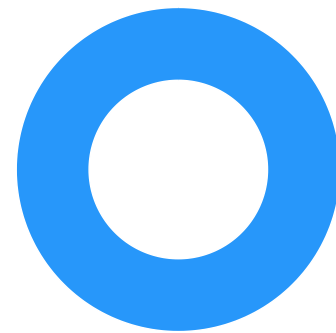
Operating Revenue

Total Budget *(all years)*
\$117.765K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$117,765.00
TOTAL \$117,765.00

Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$38,480	\$39,250	\$40,035
Total	\$38,480	\$39,250	\$40,035



Pintail Point

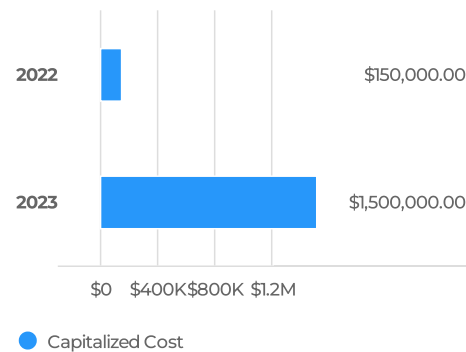
Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other

Capital Cost

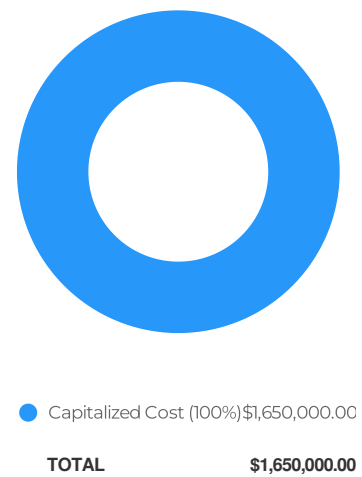
FY2022 Budget
\$150,000

Total Budget *(all years)*
\$1.65M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023
Capitalized Cost	\$150,000	\$1,500,000
Total	\$150,000	\$1,500,000

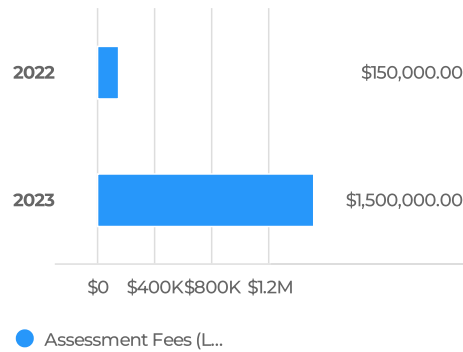


Funding Sources

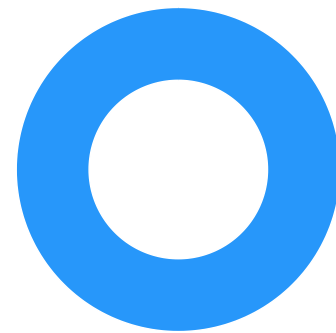
FY2022 Budget
\$150,000

Total Budget *(all years)*
\$1.65M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C

TOTAL **\$1,650,000.00**

Funding Sources Breakdown

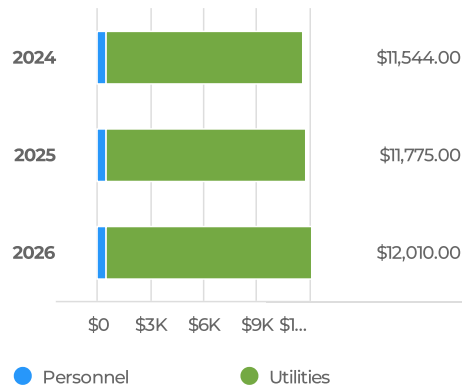
Funding Sources	FY2022	FY2023
Assessment Fees (Loans/Grants)	\$150,000	\$1,500,000
Total	\$150,000	\$1,500,000



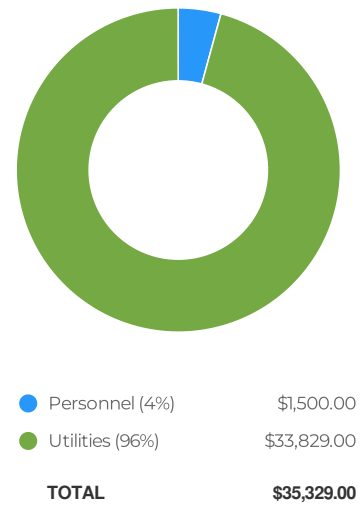
Operational Costs

Total Budget *(all years)*
\$35.329K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026
Personnel	\$500	\$500	\$500
Utilities	\$11,044	\$11,275	\$11,510
Total	\$11,544	\$11,775	\$12,010



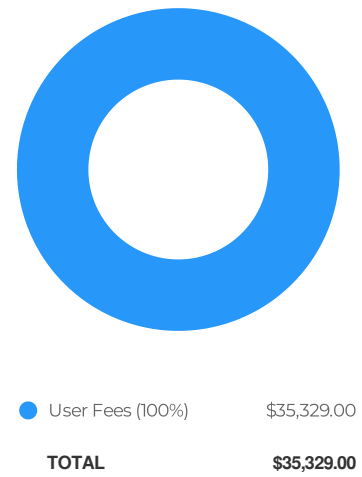
Operating Revenue

Total Budget *(all years)*
\$35.329K

Operating Revenue by Year



Operating Revenue for All Years



Operating Revenue Breakdown

Operating Revenue	FY2024	FY2025	FY2026
User Fees	\$11,544	\$11,775	\$12,010
Total	\$11,544	\$11,775	\$12,010



Lochwood

Submitted By	Gina Jennings
Request Owner	Gina Jennings
Department	Enterprise Capital
Type	Other



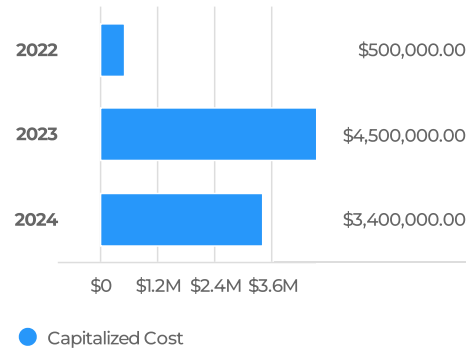
Lochwood

Capital Cost

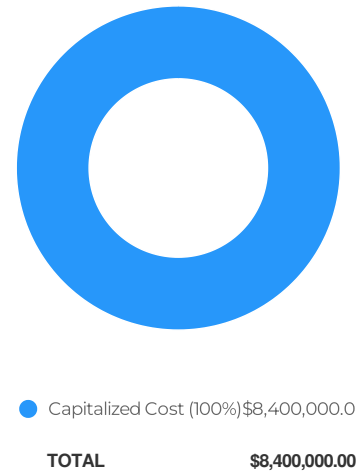
FY2022 Budget
\$500,000

Total Budget *(all years)*
\$8.4M

Capital Cost by Year



Capital Cost for All Years



Capital Cost Breakdown

Capital Cost	FY2022	FY2023	FY2024
Capitalized Cost	\$500,000	\$4,500,000	\$3,400,000
Total	\$500,000	\$4,500,000	\$3,400,000



Funding Sources

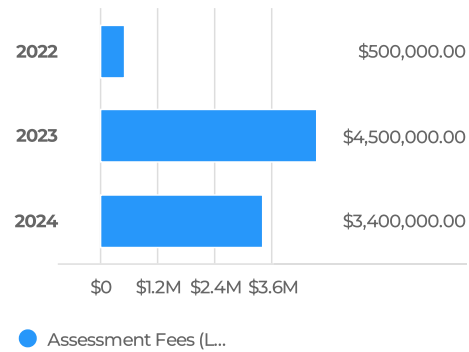
FY2022 Budget

\$500,000

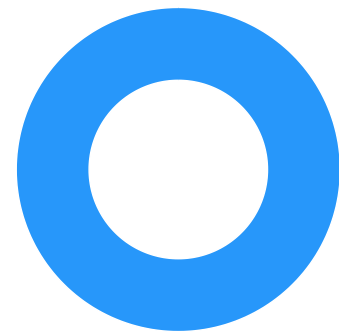
Total Budget *(all years)*

\$8.4M

Funding Sources by Year



Funding Sources for All Years



● Assessment Fees (Loans/Grants) (10C)

TOTAL

\$8,400,000.00

Funding Sources Breakdown

Funding Sources	FY2022	FY2023	FY2024
Assessment Fees (Loans/Grants)	\$500,000	\$4,500,000	\$3,400,000
Total	\$500,000	\$4,500,000	\$3,400,000



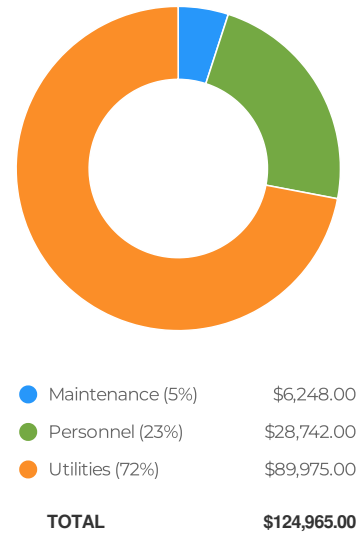
Operational Costs

Total Budget *(all years)*
\$124.965K

Operational Costs by Year



Operational Costs for All Years



Operational Costs Breakdown

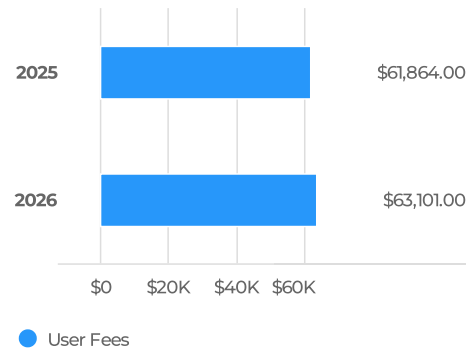
Operational Costs	FY2025	FY2026
Personnel	\$14,229	\$14,513
Utilities	\$44,542	\$45,433
Maintenance	\$3,093	\$3,155
Total	\$61,864	\$63,101



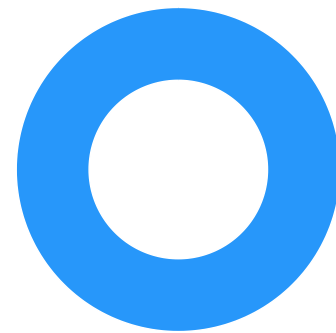
Operating Revenue

Total Budget *(all years)*
\$124.965K

Operating Revenue by Year



Operating Revenue for All Years



● User Fees (100%) \$124,965.00
TOTAL \$124,965.00

Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026
User Fees	\$61,864	\$63,101
Total	\$61,864	\$63,101



Glossary

A

Accrual: Relating to or being a method of accounting that recognizes income when earned and expenses when incurred (see modified accrual and full accrual)

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Actuarial: A statistical calculation performed by actuaries.

AD&D: Accidental Death and Dismemberment Insurance

ADC: Actuarial Determined Contribution

Ag.: Agriculture

ALS: Advanced Life Support

Annual Budget: A budget covering a single fiscal year.

Appropriated Reserves: Funds that have been set aside from previous fiscal years.

Appropriations: A legal authorization granted by a legislative body to make expenditures and to incur obligations.

ArcGIS: A geographical information system used by the County's GIS department.

Assessed Value: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assessment Charges/Rates: A sewer or water charge that is primarily used to recover the cost of debt payments and can also be used for sewer and water system improvements and maintenance costs.

Assessment Rolls: A database of properties located in Sussex County that contain the assessed value of these properties.

Assets: The resources owned by an entity. All assets have a capacity to provide future services or benefits.

Assmt: Assessment

Audit: An examination of the County's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audited: The number or statement has been examined by an independent certified public accountant.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Available Revenue: Revenue collectible within the current period, or soon enough thereafter, to pay liabilities for the current period.



B

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: Revenues equal expenditures.

Bargaining Unit: A group of employees for whom a labor negotiates a collective agreement

Basis of Accounting: The time various transitions are recorded.

Basis of Budgeting: The estimation of revenue and expenses over a specified future period of time.

Baseline Budget: Using the current spending levels as the "baseline" for establishing future funding requirements and assumes future budgets will equal the current budget times the inflation rate times the population growth rate.

BLS: Basic Life Support

Bond: An indebtedness sold by a governmental agency to generate funds. The bond guarantees payment of the original investment plus interest by a specific date or dates in the future.

Bond Rating: A grade indicating a governmental unit's investment qualities. Generally speaking, the higher the bond rating, the lower the interest rate and the cost of financing capital projects funded by bonds.

Bonded Debt: The total amount owed by the County as a result of the sale of general obligation or other bonds guaranteed by the County.

Bond Issue: The sale of a certain number of bonds at one time by the County.

Bond Rating: A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan of financial operations for a given period of time providing estimates of proposed expenditures and the proposed means of financing them.

Budget Ordinance: The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.



CAAS: Commission on Accreditation of Ambulance Services

CAD: Computer-Aided Design

CAFR: Comprehensive Annual Financial Report

CAMA: Computer Assisted Mass Appraisal

Capital Asset: Property, plant, equipment, and infrastructure assets.

Capital Expenditure: Money spent by the County to purchase a capital asset such as property, plant, equipment, and infrastructure assets.

Capital Outlay: An expenditure for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

Capital Projects: A plan to build and/or purchase property, plant, equipment, and infrastructure assets.

Capital Projects Fund: Account for financial resources to be used for the acquisition or construction of major capital facilities.

CARES Act: Coronavirus Aid, Relief and Economic Security Act

CD&H: Community Development and Housing

CDBG: Community Development Block Grant

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

CIB: Center for the Inland Bays

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Commercial Paper: A short-term unsecured promissory note issued by companies

Comprehensive Plan: A long range plan that guides policy and land use decisions.

Connection Fee: Fee charged to access a central water or sewer system to pay for the infrastructure cost that provided the capacity.

Constr.: Constructed

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: Budget account in which funds are set aside for unseen expenditures which may become necessary to use during the year.

COO: Chief Operating Officer

Cont Sr: Contractual Services

Corporate Obligations: A type of debt security that is issued by a firm and sold to investors.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

COVID-19: a mild to severe respiratory illness that is caused by coronavirus.

CPI-U: Consumer Price Index - Urban

CPR: Cardiopulmonary Resuscitation

CY: Calendar Year

D

DDD: Downtown Development District

DE: Delaware

Debt: Duty or obligation to pay money, deliver goods, or render services under an express or implied agreement.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

DEMA: Delaware Emergency Management Agency

DELDOT: Delaware Department of Transportation

Department: A County agency or office consisting of one or more divisions.

Depreciation: Annual loss of value for equipment or other asset. This is not a budgeted item, but will show in the actual audited numbers.

DOC: Delaware Department of Corrections

DPA: Delaware Public Archives

DSHA: Delaware State Housing Authority

DSP: Delaware State Police

DSWA: Delaware State Waste Authority

DTCC: Delaware Technical Community College



E

Economic Development: The creation of wealth from which community benefits are realized. It is an investment in growing your economy and enhancing the prosperity and quality of life for all residents.

ED: Economic Development

EDU: Equivalent Dwelling Unit

Efficiencies: Ability to accomplish a job with a minimum expenditure of time and effort while promoting exemplary internal and external customer service.

Employment costs: The total expense of employment. This cost includes salary, overtime, FICA, health, pension, life insurance, unemployment, workers compensation, and disability insurance.

EMS: Emergency Medical Services

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or other commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Fund: Account for the operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services are recovered primarily through service charges. The County's enterprise funds include sewer and water.

EOC: Emergency Operations Center

Equip: Equipment

Equities: Investments that are stocks and shares in a company.

Equivalent Dwelling Unit (EDU): An arbitrary term used to express the load-producing effects on the water system and/or sewer system caused by one average-sized residential dwelling.

Expan: Expansion

Expenditure: An outlay of money made by the County to provide the programs and services within the budget.

Expense/Expenditure: The cost required for something.



F

FAA: Federal Aviation Administration

Fiduciary Fund: Account for resources held for the benefit of parties outside the government. The County has two fiduciary funds, the pension trust fund and the post-retirement employment benefit trust fund.

Fiscal Responsibility: The ability to balance between government spending and tax to maintain sustainable public finances and ensure fiscal policy aids the optimal rate of economic growth.

Fiscal Year (FY): An accounting period covered by the County budget. Sussex County's fiscal year commences July 1 and ends the following June 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Income Investments: An investment that provides a return in the form of fixed periodic interest payments and the eventual return of principal at maturity

FMLA: Family Medical Leave Act

Front Footage: The assessable parcel footage measurement as determined in County Code and by the Official Sussex County Property Map.

Full Accrual: Type of accounting that recognizes assets and liabilities at the time they are accrued and not at the time payment changes hands.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-Time: Status of an employee whose combined weekly hours total at least 35 hours.

Function: The primary role of the department in the County government.

Fund: A separate budget/account grouping with its own revenues and expenditures. The General Fund, for example, is used to manage most of the daily operation of the County departments and is funded by property taxes and other revenues.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds.

Fund Balance: The difference between assets and liabilities in governmental funds. The balance in this account is the cumulative results of actual revenues and expenditures over time.

Funding Sources: Financial resources used to support expenses.

FY: Fiscal Year



G

GAAP: Generally Accepted Accounting Principles - A set of rules that encompass the details, complexities, and legalities of business and corporate accounting.

GASB: Governmental Accounting Standards Board

General Fund: Account for all resources not required to be accounted for in other funds. It is the chief operation fund of the County.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GF: General Fund

GFOA: Government Finance Officers Associations

GIS: Geographic Information System

Governing Body: The County Council

Governmental Fund: Account to track government's activities that are primarily tax-supported.

GPS: Global Positioning System

Grnt: Grant

H

HOME: Grant program through the U.S. Department of Housing and Urban Development

HPG: Housing Preservation Grant

I

IBRWF: Inland Bays Regional Wastewater Facility

ICC: International Code Council

Improv: Improvement

Infrastructure: The technical structures that support a society, such as roads, water facilities, wastewater, communication, and so forth

Int: Interest

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan/deposit is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfer: Type of transaction in which a fund transfers resources to another fund.

Intergovernmental Revenue: Revenues from other governments (State or Federal).

Investments: Securities held for the production of income in the form of interest and dividends. The term does not include fixed assets used in governmental operations.

IPMC: International Property Maintenance Code

IT: Information Technology



L

LEPC: Local Emergency Planning Committee

Liability: Loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by the entity.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

M

M & E: Machinery and Equipment

Maint: Maintenance

Major Fund: Funds whose revenues or expenditures constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Measurable Revenue: Knowing or able to reasonably estimate the amount of revenue.

Mgt: Management

MHPT: Mobile Home Placement Tax

MIH: Mobile Integrated Healthcare

Misc: Miscellaneous

Modified Accrual Accounting: The accounting method under which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

MPHU: Moderately Priced Housing Unit

Munis: The County's enterprise software system.

Mutual Funds: A financial vehicle made up of a pool of money collected from many investors to invest in securities

N

NAICS: North American Industry Classification System

NSP: Neighborhood Stabilization Program





Obligations: Debt or commitment of an entity

OH: Overhead

OPEB: Other Post Employment Benefits

Oper/OP: Operating

Operating Budget: The annual budget which support the day-to-day operations of the County.

Ord.: Ordinance

Ordinance: The regulation adopted by County Council.

Org.: Organizational

OSHA: Occupational Safety and Health Administration

Other Financing Sources: The revenue source that is made up of transfers from other funds or use of savings.

Other Post Employment Benefits (OPEB): Benefits (other than pensions) the governments provide their retired employees. These benefits principally involve healthcare benefits.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.



P&Z: Planning and Zoning

Pay-as-you-go: System of meeting costs as they arise.

Pension Contribution: Monies the General Fund and/or Enterprise Funds deposit into the Fiduciary Funds.

Pension Trust Fund: The fund used to account for resources held for the benefit of parties outside the government, specifically pensioners of the County.

PLC: Programmable Logic Controller

PLUS: Preliminary Land Use Review Service

Principal: The face amount of a bond, exclusive of accrued interest.

Private Infrastructure: An alternative asset class that encompasses investment in the facilities, services, and installations considered essential to the functioning and economic productivity of a society

Private Real Estate: An alternate asset class composed of professionally managed pooled private and public investments in the real estate markets

Program: A combination of activities to accomplish an end

Proprietary Fund: A fund used in governmental accounting to account for activities that involve business-like interactions.

PS: Pump Station



R

RB: Rehoboth Beach

Rd: Road

RDS: Retiree Drug Subsidy

Realty Transfer Tax (RTT): A tax that is levied on the transfer of ownership to real property from one entity to another. The County collects 1.5% of the value of a transfer that has occurred outside the corporate limits of a town or city.

Reassessment: The periodic process to reevaluate property values

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Repurchase Agreement: An investment security that is a contract in which the vendor of a security agrees to repurchase it from the buyer at an agreed price.

Reserves: The funds set aside for future use, otherwise known as savings.

Revenue: Monies received by the County to support its budget and enable the employees to provide services needed by the public. Property taxes, building permits, and receipts from state and federal sources are examples.

Revenue Sources: Financial resources used to support expenditures.

RTT: Realty Transfer Tax

RW: Runway

RWF: Regional Wastewater Facility

RW: Runway

RX: Prescription

S

SCADA: Supervisory Control and Data Acquisition

SCEMS: Sussex County Emergency Medical Services

SCRCP: Sussex County Rental Program

SCRWF: South Coastal Regional Wastewater Facility

Sewer Fund: The fund that accounts for the sewer operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services are recovered primarily through sewer user charges.

Sm.: Small

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Sustainability: Meeting the needs of the present without compromising the ability of future generations to meet their needs.**Reassessment:** The periodic process to reevaluate property values



T

T & E: Training and Travel

Tax Rate: The amount of property tax stated in terms of a unit of the tax base; for example, \$0.445 per \$100 of assessed valuation of taxable property.

Taxable assessments: The value of property used to calculate property taxes. Properties in Sussex County are valued at 1974 construction values.

TID: Transportation Improvement District

Transfers In: Financial inflows from other funds of the government reporting entity.

Trans: Transmission

Transfers Out: Financial outflows to other funds of the government reporting entity.

U

UD: University of Delaware

UHF: Ultra High Frequency

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure.

Unfunded Liability: The government's obligation to pay a future benefit.

Unreserved Fund Balance: The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet.

Unrestricted Funds: Funds with no restrictions imposed by entities outside the County

UPS: Uninterruptable Power Supply

W

Water Fund: The fund that accounts for the water operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services are recovered primarily through water user charges.

Wi-Fi: The interoperability of wireless computer networking devices

WNRWF: Wolfe Neck Regional Wastewater Facility

WS: Water and Sewer Fund

WWTP: Wastewater Treatment Plant

