

Sussex County

Sussex County's Budget Book



Proposed Version





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INTRODUCTION



SUSSEX COUNTY FISCAL YEAR 2024 PRELIMINARY BUDGET



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

Sussex County Government

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Sussex County Council

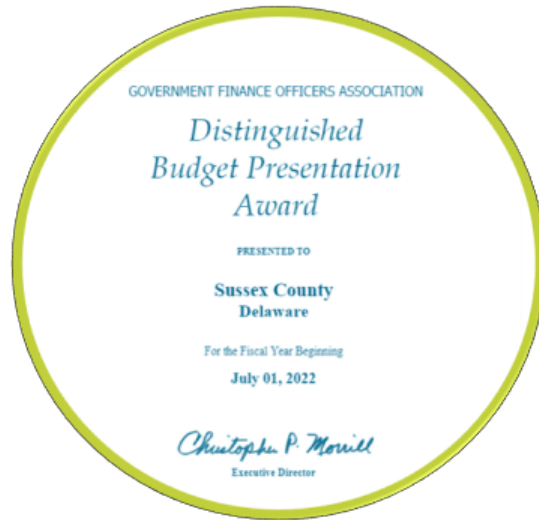
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Distinguished Budget Presentation Award



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, 2022**. 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 23, 2023

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) 2024. The FY 2024 proposed budget was developed by the County Administrator, the Finance Director/COO, the Deputy Finance Director, and Manager of Accounting. 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.

Like so many organizations in today's economy, Sussex County is attempting to navigate through an uncertain financial environment as the economy continues to decelerate. The two driving factors influencing the County's budget are the increases in costs due to inflation and the decreases in revenue due to higher interest rates.

To start, the building-related activity is slowing. To put it in perspective, the County experienced a record-breaking year for building permits in FY 2021 and since then, the County has realized two years of decline in building activity with an anticipated decline for the third year in a row. As such, the County is projected to process 25 percent fewer residential permits in FY 2023 as compared to FY 2021. However, while the year-to-year activity is trending down, the new baseline remains at a level where we can continue to operate, without decreasing service levels.

The real concern remains continual inflation and increasing interest rates while many economists predict a recession is more likely than not in the coming twelve months. It is impossible to predict the final effect on the building environment and, ultimately, the local economy. As such, we followed a conservative budget philosophy in the development of the FY 2024 budget to insulate against any foreseeable decline. This philosophy uses cautious revenue projections and keeps expenses at an on-going sustainable level.

The Fiscal Year 2024's total budget is \$278.6 million, which represents an overall decrease of \$15.6 million. The decrease is being driven by one-time expenditures occurring in the previous year. These expenditures include the completion of various capital projects and the use of the one-time American Rescue Plan Act funds. As any prudent government, we continue to keep our on-going operational expenses in check. Excluding one-time purchases, the overall operating budget is increasing 2.8 percent, which is trending below inflation. These efforts allow the County to continue to provide the services its residents and visitors come to expect while not passing onto the taxpayers the additional cost of general operations.

The County receives the bulk of its revenue each year from both property taxes and realty transfer taxes (RTT), with RTT being the largest revenue source. In recent years, RTT has grown to account for almost 40% of revenue. In the past it accounted for under 25% of revenue. Relying on RTT collections for operations presents a risk due to the volatile nature of the funding. This year the County has taken steps to reduce its reliance on RTT, and it accounts for 35% of the FY 24 revenue. However, as we look to the future, this is a concern the County will need to address.

In this year's budget, RTT is \$1.3 million less than FY 2024's budget and is approximately 50 percent of what was collected in FY 2022. And while our trends show that the FY 2024 amount is at a short-term attainable level, it remains at a level that is above what was collected seven years ago. And although RTT is our single-greatest source of revenue, it is limited to some of the County's most critical services, including paramedics, fire and ambulance companies, police, 911 dispatchers, economic development, assessment, public works,



and open space. Thus, we can keep pace with the population and the demand for our critical services through the use of RTT. However, should RTT drop below anticipated levels, it is likely at some point in the future, the County will need to seek additional revenue from the taxpayers.

We continue the practice of budgeting a percentage of recent actual collections for all real estate market-sensitive revenues. Other building-related revenue is budgeted \$1.3 million less than the prior year. This revenue is being replaced with revenue generated by the additional tax revenue due to additional improvements being added to the tax rolls. Also, because of the growth in population, our non-building related, service-driven revenues are projected to see an increase. This revenue includes Marriage Bureau, Register of Wills and Sheriff charges for services.

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 2024 budget, that they will continue to fund our paramedics at 30 percent of last year's budgeted expenditures.

Revenues are only one side of the budget equation. The other side is the expenses that support our governmental services and County Council priorities. Any new project requests were scrutinized to ensure they are necessary, align with the County's objectives, and address long-term concerns and issues of the Council. The priorities of Council that are supported in this budget include sustaining government services without adding a financial burden to our current and future residents, providing adequate services for a growing elderly population, increasing workforce housing opportunities, and fostering an environment that attracts businesses and creates jobs for our highly-skilled workforce. The programs and projects funded through this budget that address these objectives involve the ExciteSussex Loan program, additional funding to the Housing Trust Fund, and expansion of public safety through additional staff and new medic stations. Although Council sets these priorities, the budget process is a collaborative effort among the budget team and department heads to put forth sustainable expenses that best support these priorities. I want to personally thank everyone for being thoughtful and reasonable with their requests.

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 section 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. The County Council deserves credit for its 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 economic uncertainty.

In closing, the County's fiscal year 2024 budget recognizes that the economy is trending downward, and therefore, continues its conservative approach to ensure the fiscal foundation stays strong where we can weather any financial storm that comes our way, just as we have done in the past.



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 16 percent from 2010 to 2020. The Delaware Population Consortium predicts that the population will increase 20 percent from 2020 to 2050.

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 2021.

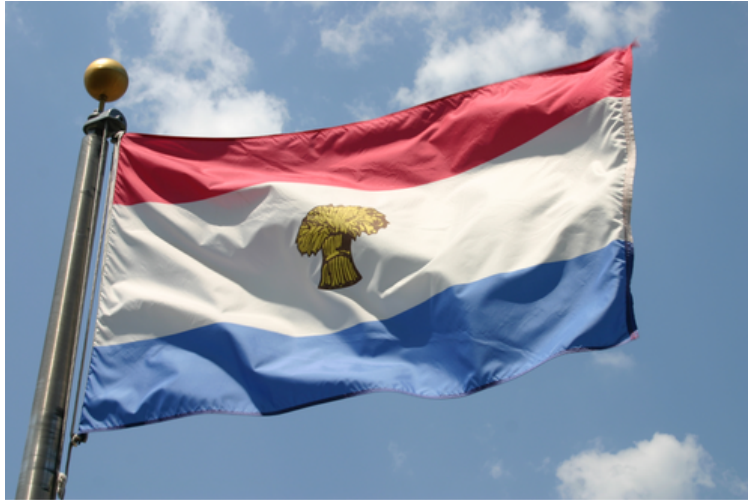
| Type of Employer | Number of Employees | Percentage of Total County Employment |
|-----------------------------------|---------------------|---------------------------------------|
| Health Care and Social Assistance | 12,430 | 15.2% |
| Retail Trade | 12,212 | 14.9% |
| Accommodation and Food Services | 10,963 | 13.4% |
| Manufacturing | 9,564 | 11.7% |



| | | |
|-------------------------------------------------|---------------|-------|
| Government | 8,943 | 10.9% |
| Construction | 5,797 | 7.1% |
| Administrative and Waste Services | 5,831 | 7.1% |
| Other Services, except Public Administration | 2,703 | 3.3% |
| Professional and Technical Services | 2,670 | 3.3% |
| Finance and Insurance | 2,034 | 2.5% |
| Total Employees in Sussex County in 2022 | 81,823 | |



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 there are about 500 Nanticoke that still live in Sussex County. They host their annual Pow-Wow in early September, with attendees numbering near 30,000.

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 \(https://sussexcountyde.gov/history-sussex-county-flag\)](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 Just 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.



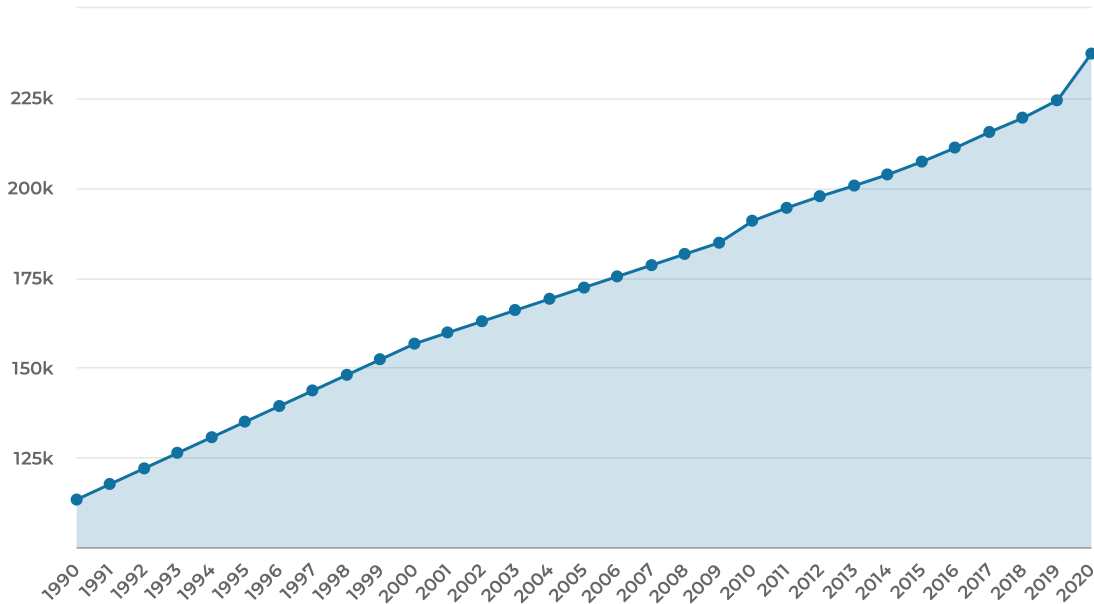
Population Overview



TOTAL POPULATION
237,378

▲ **5.8%**
vs. 2019

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



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

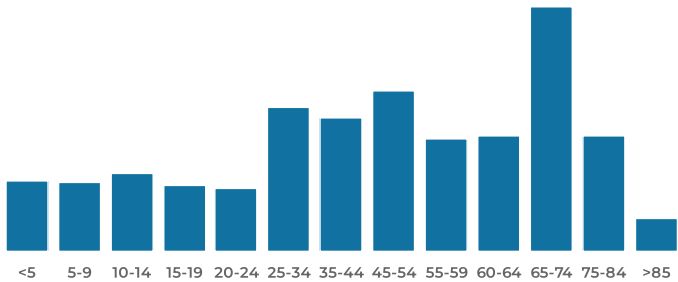


DAYTIME POPULATION
221,894

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 5-year estimates*

POPULATION BY AGE GROUP



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

** Data Source: American Community Survey 5-year estimates*

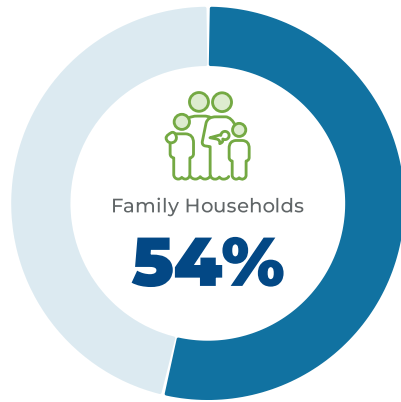


Household Analysis

TOTAL HOUSEHOLDS

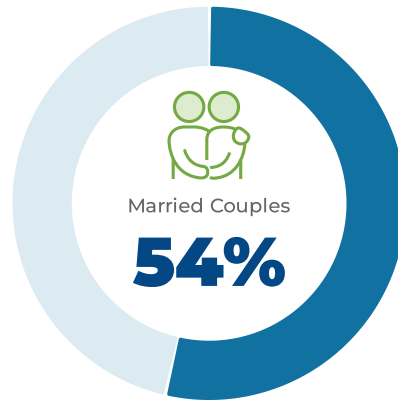
94,223

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.



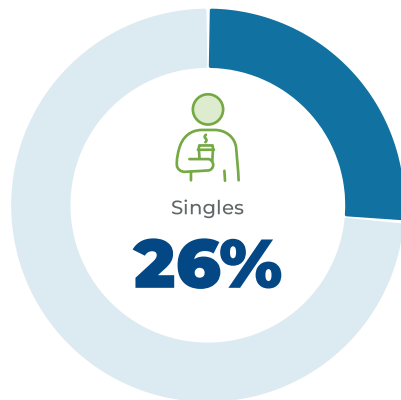
▲ 12%

higher than state average



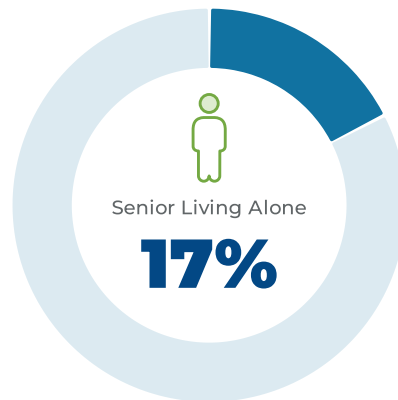
▲ 10%

higher than state average



▼ 4%

lower than state average



▲ 2%

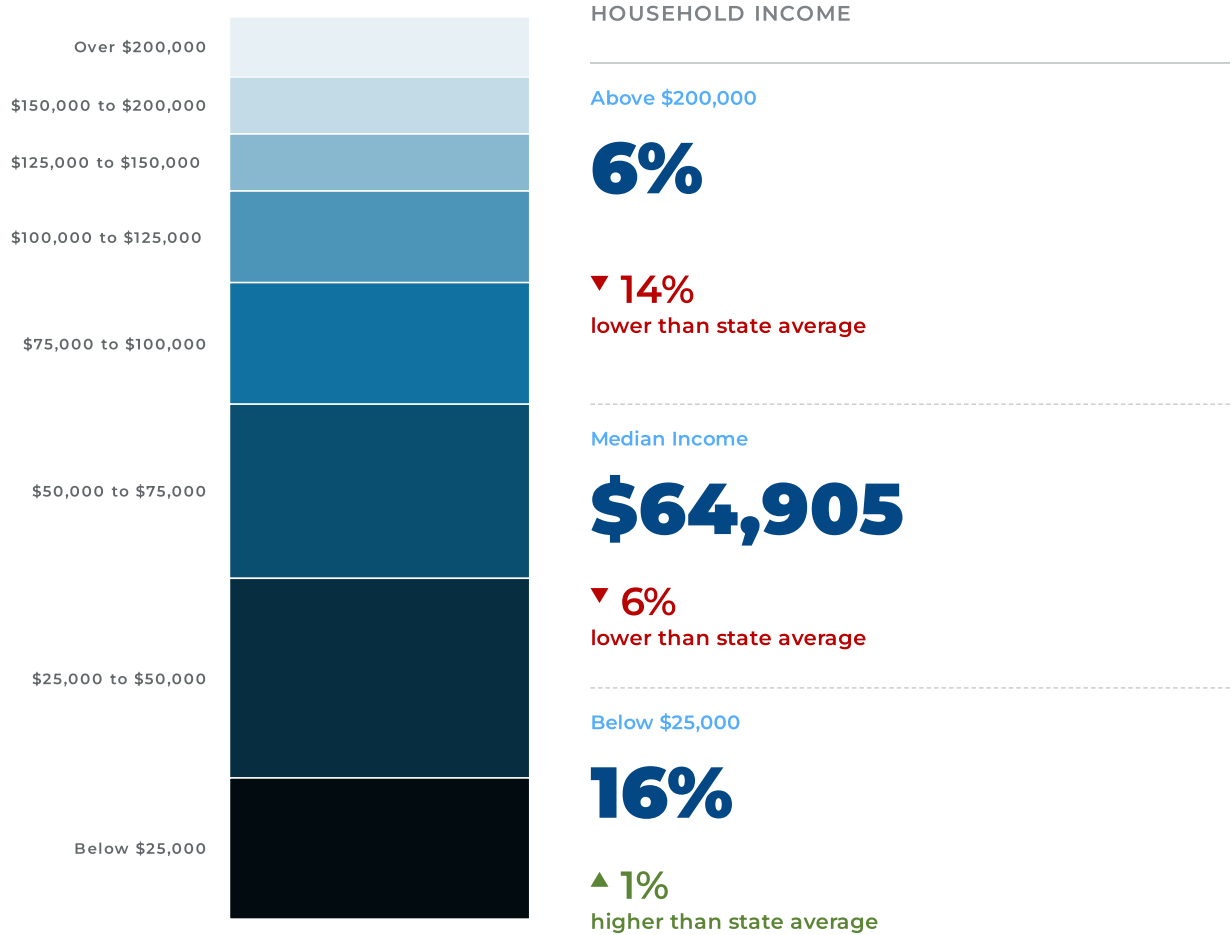
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

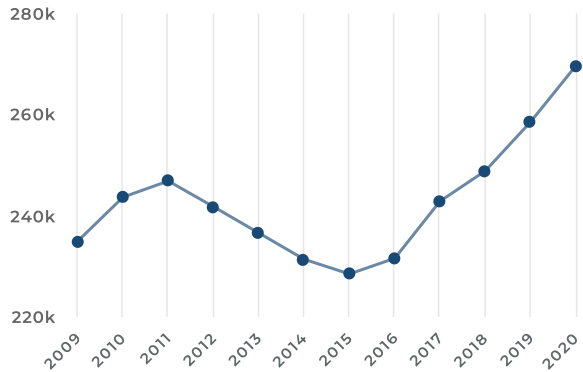
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



Housing Overview



2020 MEDIAN HOME VALUE
\$269,700

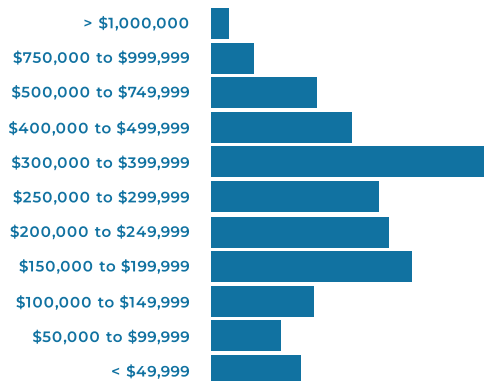


** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



HOME VALUE DISTRIBUTION



** Data Source: 2020 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: 2020 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.

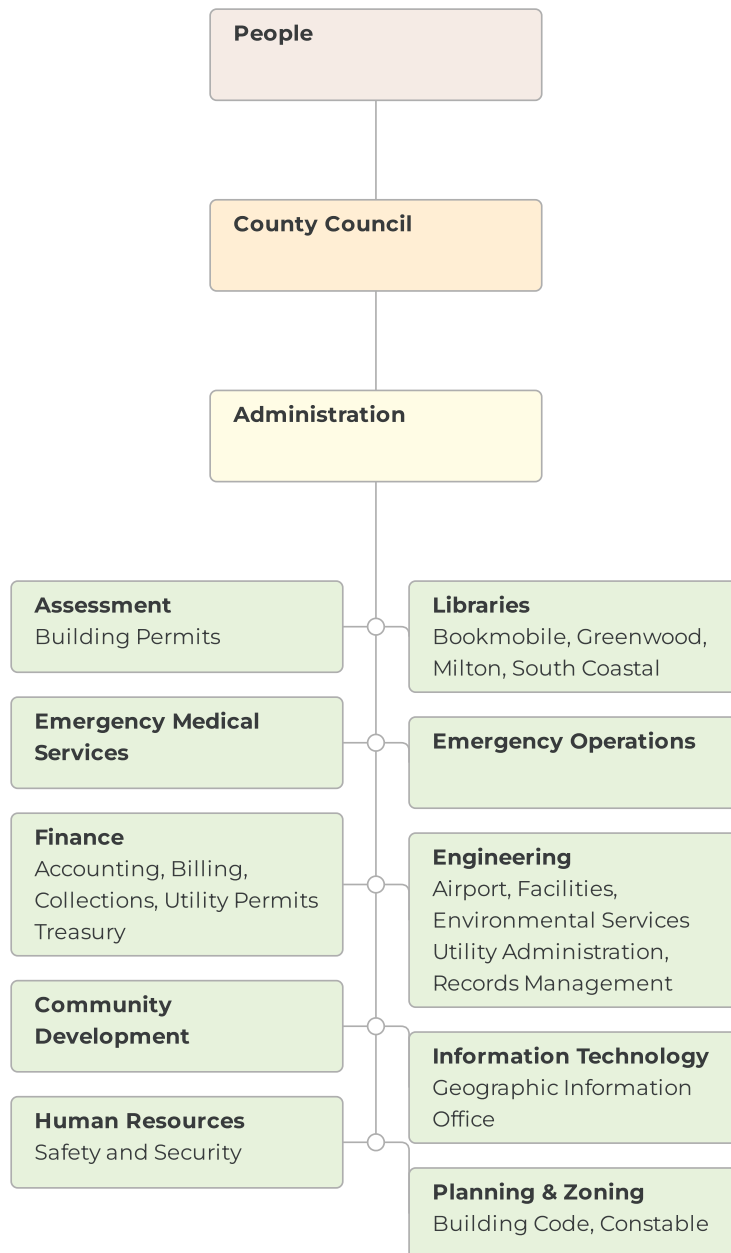
The following schedule summarizes the differences:

| 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 |



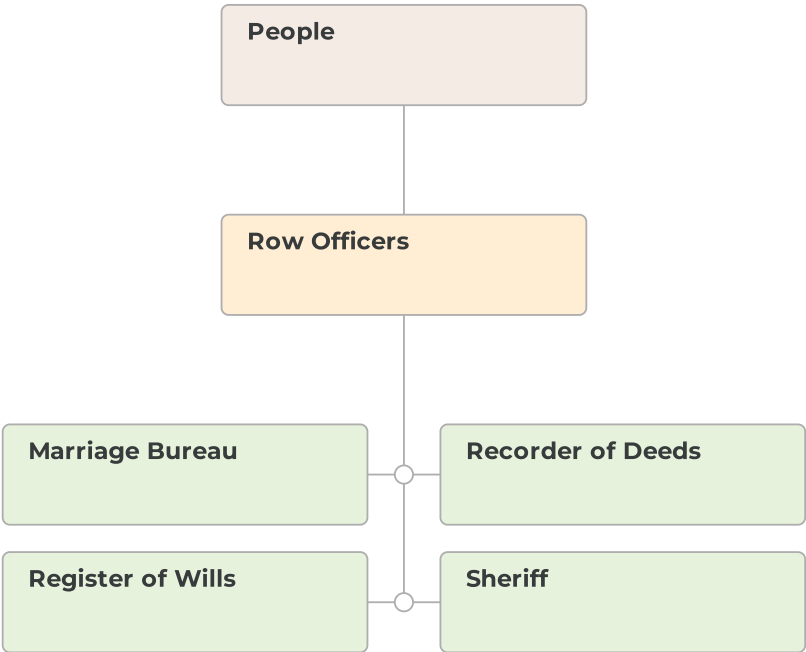
Sussex County Government Organizational Chart

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. There are four offices administrated by officials elected at-large, called Row Officers. 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 560 employees. The organizational chart outlines the departments that these employees work for.



Constitutional Offices Organizational Chart

There are four offices administrated by officials elected at-large, called Row Officers. Although the offices are led by an elected official outside the County Council. The County Council still adopts these Row Offices' budget and these offices also operate just like any other County Department with all employees being County employees.



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 operating 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. Revenues include taxes and fees for services such as permits, marriage licenses, document recording, registering of wills, and planning and zoning fees. 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 improvement 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 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 was new last fiscal year.

The American Rescue Plan Act Grant Fund is a newly appropriated fund and is 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. Sources of funds for these enterprise funds are primarily from water and sewer service charges.

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. Funding for the fiduciary funds come from appropriations of the general and enterprise 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)



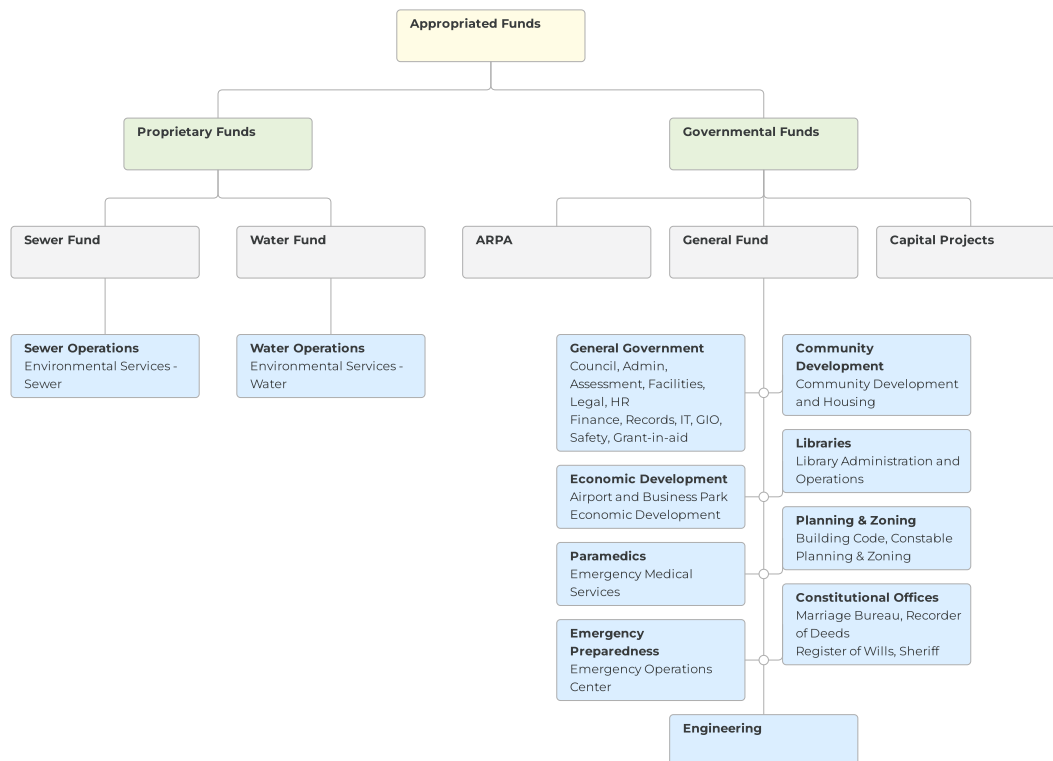
The OPEB Fund is used to account for resources held for the benefit of parties outside the government, specifically pensioners of the County who earned an insurance benefit in addition to their regular pension. This fund is supported by contributions through the General Fund and Proprietary Funds.

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.

Relationship Between Appropriated Funds and the Functions of the County Government

The chart below shows the relationship of funds to the functions and departments of County government.



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 |



BUDGET PROCESS

Each year in February, the budget process begins with a set of organizational objectives communicated by County Administration. The Fiscal Year 2024 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 2024 can be found in the next section.



Budget Timeline

The specific Fiscal Year 2024 budget timeline is shown below:



Jun 27, 2023

Budget must be approved at this meeting as it is the last Council meeting of the fiscal 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. In 2021, the OPEB funding policy was amended to require the County to contribute at least the ADC, as calculated by the plan's actuary. Prior to 2021, the County was required to contribute more than the ADC in the OPEB fund in order to bring the funding ratio up to close to 100 percent. Now that the fund is almost a 100% funded, the County changed its policy to only require to contribute the ADC.

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. Some 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 |
| Building Permit | \$7.50 for the first \$1,000 of construction estimate; \$3 for each \$1,000 thereafter for properties not with in incorporated municipalities that have their own Zoning Code. | |
| Building Permit | \$5.00 for the first \$1,000 of construction estimate; \$2 for each \$1,000 thereafter for properties with in incorporated municipalities that have their own Zoning Code. | |
| Manufactured Home Placement Permits | \$7.50 for the first \$1,000 of construction estimate; \$3 for each \$1,000 thereafter for properties not with in incorporated municipalities that have their own Zoning Code. | |
| Manufactured Home Placement Permits | \$5.00 for the first \$1,000 of construction estimate; \$2 for each \$1,000 thereafter for properties with in incorporated municipalities that have their own Zoning Code. | |
| Manufactured Home Inspection | \$120.00 | Fee, includes up to three inspections |
| Manufactured Home Inspection - additional fees | \$40.00 | Additional fee for each inspection need over above the first three inspections. |
| 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 | |
| Foreign transaction fee | Cost basis | Reimbursed by customer |
| Employee hourly wages charged for billable services, not associated with set fees | Varies | Employee hourly rate plus 65.0% overhead charge |
| Emergency Services | | |
| Special Event Fee - Paramedic (30 days notice) | \$75.00 | Per Hour |
| Special Events Fee - Mobile Command Unit | \$50.00 | Per Hour |
| Special Events Fee - Dispatcher coverage | \$50.00 | Per Hour |
| Human Resources | | |
| ID Cards - Annual Fee | \$15.00 | Each |
| ID Cards - Replacement Fee per Occurrence | \$5.00 | Each |
| Libraries | | |
| Late Fees : Overdue Materials | \$0.25 | 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 |
| 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 | \$3,500.00 | Flat Fee |
| Plan Review Fees - Chapter 99 - per unit for (2) reviews of submitted plans - | \$55.00 | Per Unit (addition to Flat Fee) |
| Plan Review Fees - Chapter 99 - Per multi-unit building for (2) reviews of submitted plans | \$20.00 | 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 | \$2,000.00 | Each |
| Field Inspection Fees - Chapter 99 | \$1,225.00 | Per equivalent dwelling unit including as-built asset |
| Field Inspection - Overtime - Holiday or Weekend Hours | \$70.00 | 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 |
| Planning and Zoning | | |
| Minor subdivision (2-5 lots) | \$200 plus \$20 per lot | |
| Minor lot line adjustment/lot consolidation | \$150.00 | Per occurrence |
| Administrative variance | \$50.00 | Per occurrence |
| Zoning and certificate of occupancy verification letters | \$150.00 | Per occurrence |
| Subsequent reviews to release bond | \$150.00 | Per review |
| Board of Adjustment application | \$500.00 | 1 – 6 variances |
| Board of Adjustment application | \$600.00 | 7 – 9 variances |
| Board of Adjustment application | \$800.00 | 10 or more variances |
| Board of Adjustment application | \$400.00 | Per special use exception |
| Board of Adjustment code interpretation or administrative appeal | \$500.00 | Per occurrence |
| Variance modification request within 1 year | \$500.00 | Per occurrence |
| Change of zone application | \$1,000.00 | Per occurrence |
| Application to amend zoning ordinance | \$1,000.00 | Per occurrence |
| Small scale conditional use (CU) application (small scale is when the proposed CU is to operate as an accessory/ancillary manner to a dwelling on the parcel) | \$500.00 | Per occurrence |
| Conditional Use application (not small scale) | \$1,000 plus \$50 per dwelling unit | |
| Conditional Use application for business, commercial, industrial, and other buildings | \$100 per 1,000 square feet, capped at \$5,000 per phase | |
| Major subdivision/RPC application | \$1,000 plus \$50 per dwelling unit | |
| Readvertising due to postponement of applicant | Cost of advertisement | |
| Temporary removable vendor permits | \$100 | Per permit |
| Re-subdivision or revised record plan – residential | \$1,000 plus \$50 per dwelling unit | |
| Re-subdivision or revised record plan – nonresidential | \$1,000 | Per occurrence |
| Plan expiration extension | \$1,000 | Per occurrence |
| Site plan review for business, commercial, industrial, and other buildings (hospitals, schools, institutional, and places of worship are exempt) | \$100 per 1,000 square feet, capped at \$5,000 per phase | |
| Appeal from any finding, decision, or recommendation of the Department with regard to subdivision standards affecting an individual residential lot or use and/or affecting other residential and nonresidential lots or uses | \$3,000 | Per appeal |
| Appeal of revised landscape plan | \$500 | Per appeal |
| Appeal of record plan modification | \$1,000 | Per appeal |



| | |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Appeal of sunset plan review/determination as to whether substantially underway | \$1,000 Per appeal |
| Construction sign permits fee | \$.50 per square foot minimum charge of \$25 per sign for signs larger than 32 square feet |
| Sign permits larger than 32 square feet | \$.25 per square foot minimum charge of \$25 per sign annual fee. |
| Sign permits equal to or smaller than 32 square feet | \$7.50 onetime fee |
| Demolition Fee | No charge |
| Site plan review fee - Multifamily residential | \$50 minimum, plus \$2 per dwelling unit in excess of 10 dwelling units. |
| Site plan review fee – Commercial, industrial, or private institutional | \$50 minimum, plus \$2 per 1,000 square feet in excess of 4,000 square feet of gross floor area, including outside sales display and storage areas. |
| Site plan review fee – Manufactured home parks, parks, and campgrounds for mobile campers and tent camping | \$50 minimum, plus \$2 per site in excess of 10 manufactured homes or campsites. |



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 | \$3,000.00 | Flat Fee |
| Plan Review Fees - Chapter 110 - Sussex County Sewer District - Sewer - Per Unit including (2) reviews of submitted plans | \$30.00 | Per Unit (addition to Flat Fee) |
| Plan Review Fees - Chapter 110 - Sussex County Sewer District - Sewer - Per multi-unit building (2) reviews of submitted plans | \$10.00 | Per Unit (addition to Flat Fee) |
| Plan Review Fees - Chapter 110 - Sussex County Water District - Water - Flat fee including (2) reviews of submitted plans | \$3,000.00 | Flat Fee |
| Plan Review Fees - Chapter 110 - Sussex County Water District - Water - Per Unit including (2) reviews of submitted plans | \$20.00 | Per Unit (addition to Flat Fee) |
| Plan Review Fees - Chapter 110 - Sussex County Sewer District - Sewer - Per multi-unit building (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 - Sewer/Water Plan Revisions - Chapter 110 - after obtaining County approval. | \$2,000.00 | Each |
| Commercial Sewer Site Review Fee | \$1,000.00 | Flat Fee |
| 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 | \$875.00 | Per equivalent dwelling unit including as-built asset |
| Field Inspection - Overtime | \$70.00 | 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 | \$130.00 | 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 | \$30.00 | 5,000 Gallons |
| Bulk Water Usage Fee - 5,001 Gallons and Up | \$6.00 | 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 | \$330.00 | Per EDU - Annual |
| Water Service Charges | \$392.00 | Per EDU - Annual |
| Metered Water Service Charges | Varies | Rate based on water providers bulk service rate approved by the Public Service Commission. |
| Irrigation Fee - Water District | Additional 1 EDU on water bill | |
| Water Fire Service Fee | \$300.00 | Per connection - Annual |
| Sewer Service Concept Evaluation Fee | \$1,000.00 | Per Evaluation |
| Sewer Availability Fee | 100% | Annual Service Charge |
| Sewer Inspection Camera Fee | \$150.00 | Per hour for equipment and crew. Charge per based on hourly increments. |
| Flagger services | \$50.00 | Per hour for flagger. 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 | 2024 Budget |
|-----------------------|----------------------|
| General Fund | \$89,715,710 |
| Capital Projects – GF | \$19,096,000 |
| Water Fund | \$1,801,420 |
| Sewer Fund | \$52,013,083 |
| Capital Projects – WS | \$66,050,000 |
| Pension | \$10,056,260 |
| American Rescue Plan | \$39,818,714 |
| Total | \$278,550,647 |

Revenue Highlights

- No increase in property taxes
- Taxable assessments increased 3.9 percent, or \$687,000 in additional tax revenue.
- Realty transfer tax is down \$1.3 million from last year's budget.
- Other building-related revenues are down \$1.3 million from last year's budget.
- \$10.0 million in reserves is being used in the General Fund for previous commitments - open space, accommodation tax and reassessment
- \$15.0 million in reserves are being used on one-time expenditures in the Capital Fund
- \$10 increase in the sewer service charge to cover operational expenses
- \$15 increase in the annual water service charge to cover operational expenses
- Changes in fees for sewer and road plan reviews and sewer camera inspections to help cover the cost of providing these services
- Decreases or elimination in assessment rates in 7 sewer areas due to more users in these areas or debt being paid off



Expenditure Highlights

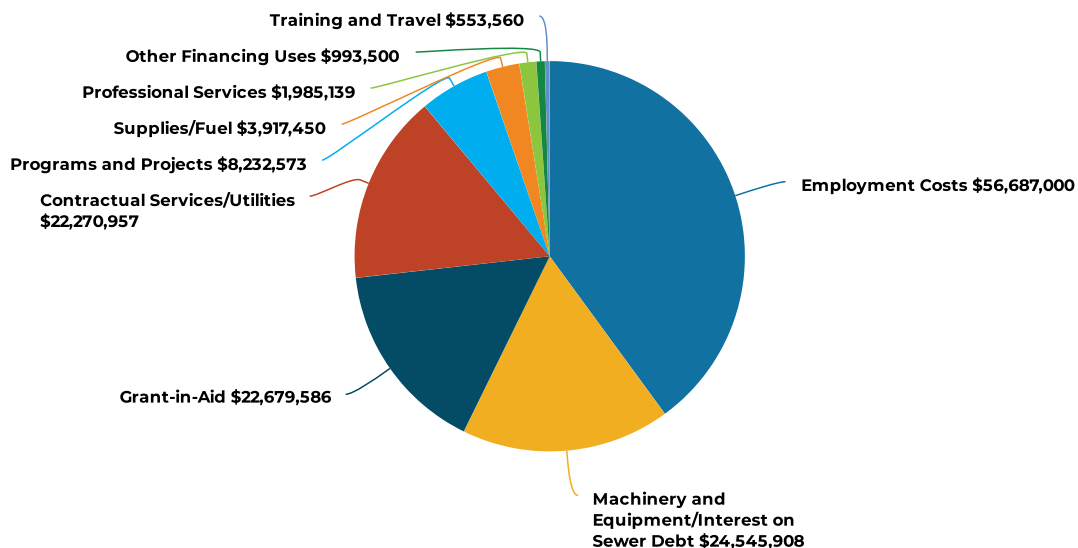
As shown in the pie chart below, the largest expenditure category for the General and Enterprise Funds is employment costs. The second largest expenditure category is the capital purchases outside the capital project fund. This expense includes \$13.4 million of debt payments made on previously built capital projects.

FY 2024 notable expenses include:

- Strong partnership with the volunteer fire service by providing \$5.7 million in funding. This amount continues to include the additional \$782,600 that was granted last year to help with BLS salaries. There is also an additional \$10,000 to help the Technical Rescue Team operations and \$10,000 to purchase two grain rescue panels. New this year is \$200,000 for a fire service study.
- Funding for the Delaware State Police MOU for a total support of \$4.1 million for 23 supplemental State of Delaware Troopers
- Increase funding for local law enforcement for a total amount of \$805,000
- Continue the partnership with the independent libraries by providing \$2.9 million for operations; this amount increased \$73,000
- Continue with the elevated funding for open space purchases (operating and capital budgets combined) in the amount of \$7.4 million
- Continue economic initiatives by funding the ExciteSussex program, Delaware Coastal Business Park improvements and airport capital projects
- Support General Fund capital projects of \$19.1 million; the largest focus of these projects, \$6.7 million, is to continue to invest in the Delaware Coastal Airport
- Support Enterprise Fund capital projects of \$66.1 million; the largest project is the drainage improvements and upgrades at the Inland Bays Wastewater Facility in the amount of \$11.0 million
- A 3.0 percent cost-of-living adjustment for employees; a 1.5 percent cost-of-living adjustment for pensioners
- Increase public safety in the County by hiring 4 additional paramedics

As employment costs are 40.0 percent of the County's operating 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. The pie chart below combines the operating expenses of the general, water, and sewer funds.

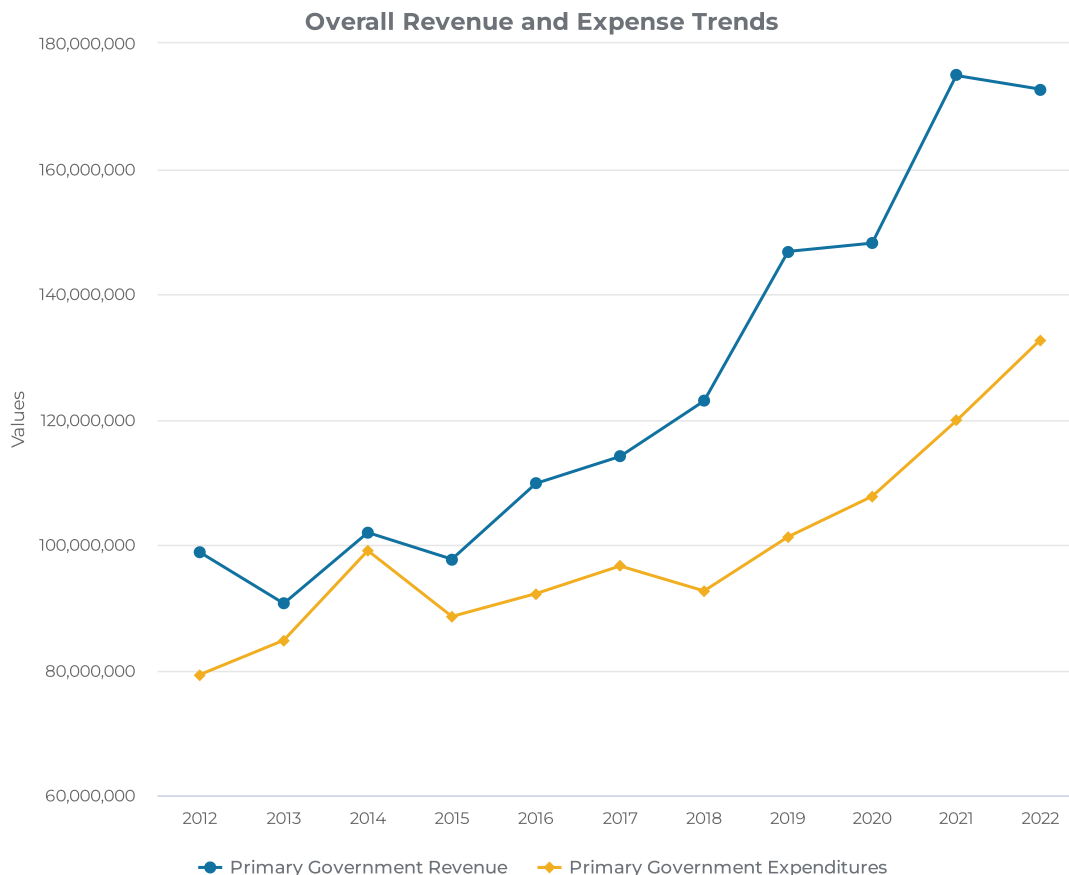
Operational Expense Categories



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 operation 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.

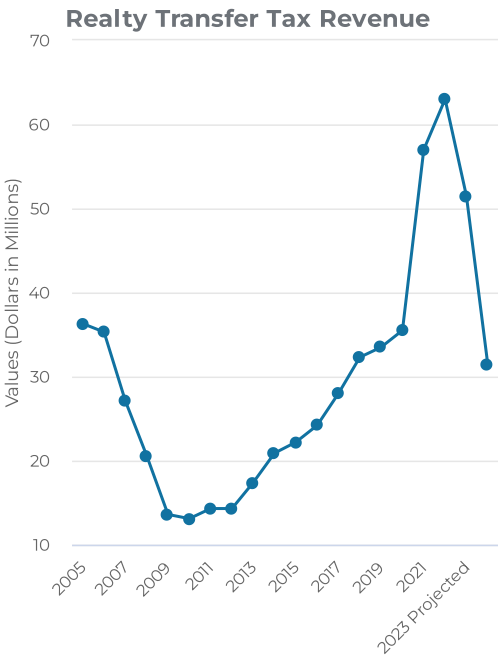
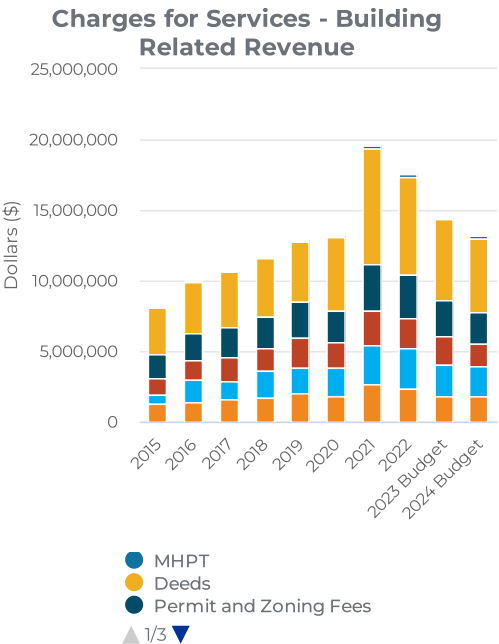
The 10-year trend analysis shows that while revenues are increasing an average of 6.1 percent per year, the operational expenses are continually staying below the revenue increase averaging 5.6 percent per year. The reader needs to understand that over a third of the FY 2022 revenue is restricted and can only be used for certain expenditures. Therefore, the County cannot increase its expenditures at the same rate as its revenue as this revenue is restricted.



Economically-Sensitive Revenue Trends

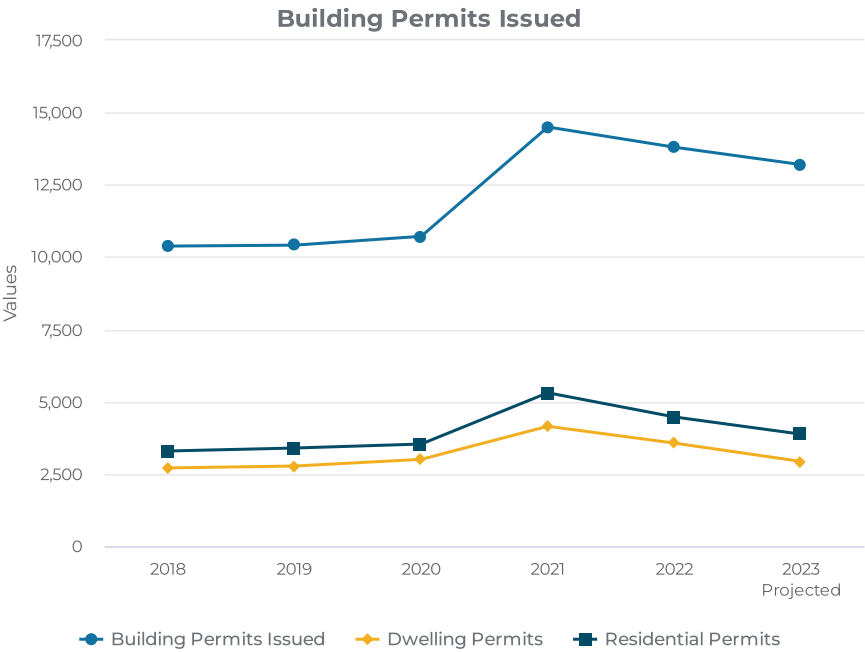
The most volatile revenue sources the County collects are the revenues that rely on the building activity in the County. These revenues include realty transfer tax, mobile home placement tax, recorder of deeds fees, permit and zoning fees, building inspection fees and private road fees. The first chart below shows 10 years of building-related revenue excluding realty transfer tax. The County is budgeting less in FY 2024 than in FY 2023, FY 2024's budgeted revenue is only 75 percent of what was collected in FY 2022.

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 2024's budget is \$20 million, or 39 percent, less than FY 2023's projected collections.



Noteworthy Statistics

- The average County tax bill is \$123 for a single-family home and \$48 for a manufactured home.
- County's sewer services continue to increase with a 3.0 percent growth in the current year.
- Taxable assessment continue to increase with a 3.8 percent growth in the current year.
- On average, the dispatch center answers 314 9-1-1 calls per day.
- Incidents dispatched by the EOC increased 5.5 percent over last year.
- EMS responses have increased 73.6 percent over the last 10 years.
- As shown in the chart below, building permits saw an incline during the pandemic. However, since 2021, the County is seeing a slowing in building activity. The activity is still high compared to prior years. The County is anticipating another year of decline as we enter FY 2024.



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 plan², 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:

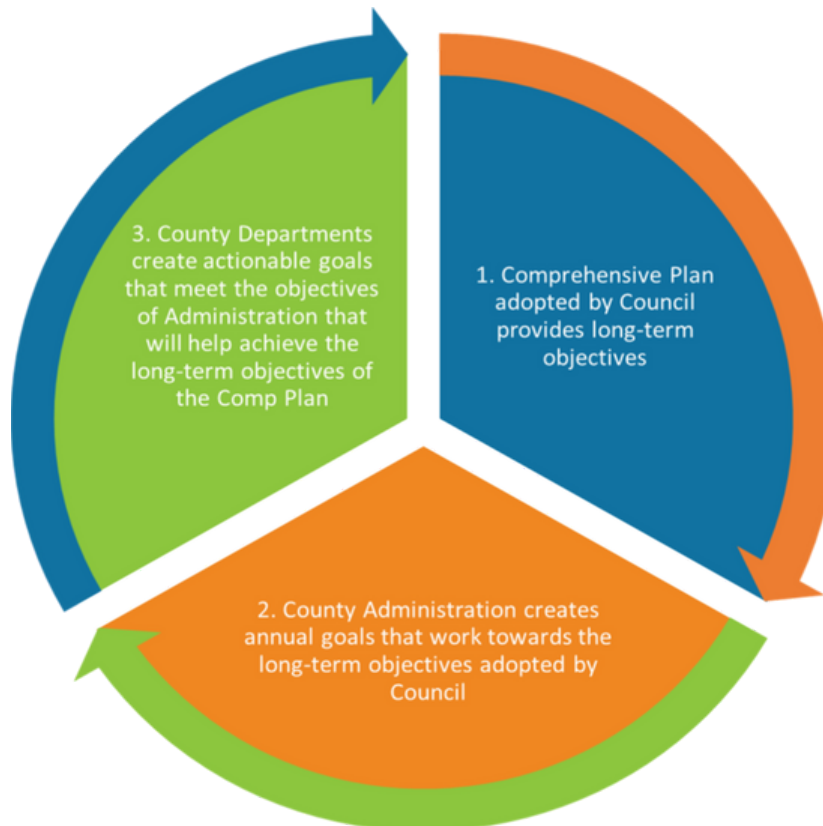
- enhance the quality of life for residents by planning for the future,
- determine an overall vision of the County and what it aspires to be in the future and
- set a realistic action plan.

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

| Annual Objective | Future Land Use | Conservation | Recreation | Utilities | Housing | Economic Development | Historic Preservation | Intergovernmental Coordination | Community Design | Mobility |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 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 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 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 |  |  |  |  |  |  |  |  |  |  |



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, employment retention and recruitment, reassessment, economic cycles, ARPA and a union contract.

Inflation

Inflation continues to be a concern when developing the FY 2024 budget. It is important to note that the County government is not protected by rising costs. Many of its costs are impacted by inflation whereas the majority of its revenues are not. For example, no matter how high inflation gets, property tax revenues stay at the same level.

The CPI-U, which is used to monitor inflation, has increased about 3 percent since last year.

Inflation is directly impacting the FY 2024 budget. The County's sewer connection fee, which is charged to help pay for the construction of expansion to our sewer system, is seeing a 16 percent increase due to the increase in construction costs over the last 3 years.

Employee Retention and Recruitment

Recruitment and retaining employees is the most difficult it has been in decades. The County is faced with competition from the private sector and a shortage of applicants for multiple types of positions. To try to stay competitive, the County completed a compensation study in FY 2022. The results of the compensation study were implemented in the last budget. This budget keeps those increases in place and also adds an additional 3 percent cost-of-living adjustment to keep up with the market.

Reassessment

The County has not assessed properties since 1974. Due to a court mandate, the County will need to complete a reassessment by the time the tax bills go out in 2025. Therefore, this budget includes the cost the County expects to occur in FY 2024 for reassessment. The total cost of reassessment will be over \$9 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 has seen real estate market fluctuations in the past. Activity, such as building permits, were at record levels two years ago. However, the County has witnessed a decrease in activity. This decrease is something that the County will carefully monitor and have to adjust expenses to stay within the revenue it receives. Therefore, new hires are very limited in this budget. There are no increases in staffing in building related departments. All new hires are related to public safety to support the growing population or in the sewer district where the County continues to add additional areas.

American Rescue Plan Act

The County has received a substantial amount of money from the American Rescue Plan Act. The concern with these funds is that they are only temporary. The budget does use some of the funds to pay for public safety staff. It is the intent of the County to continue these positions once the funds are gone. However, it is a concern that making a commitment of additional staff will add budgetary pressures in the future.

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. Therefore, the budget is being adopted without knowing what the final agreement will look like.



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

Per the U.S. Census Bureau, the 65+ age group is the fastest growing population in Sussex County over the last 10 years. Because most recent data shows that 30 percent of the population of Sussex County is older than 65, 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 the long-term issue of providing health care for an aging population, the budget does include 4 additional public safety employees, an operational grant to the CHEER center, senior center funding through the human service grant program, and capital funding for an additional paramedic station in Millsboro.

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 two strategies identified in the study that involved funding: establishing a local housing trust fund and preserving the existing supply of affordable housing.

This budget, through both County and ARPA funds, provides funding for the County's housing trust fund. These funds are used to create affordable housing units by partnering with affordable housing developers and to provide for settlement assistance for low-income individuals.

The budget also sustains the higher level of funding of \$300,000 for the emergency housing program that funds repairs to houses of low-income residents. This initiative preserves 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:

- Delaware Coastal Business Park improvements - \$120,000
- Downtown Development District program - \$50,000
- ExciteSussex loan program - \$2.5 million
- Kitchen incubator - \$500,000 pass-through State grant and ARPA funds
- Filming to promote towns/cities throughout Sussex - \$109,000
- Funding for an economic development study - \$50,000
- T-Hangar construction - \$268,000
- Airport and industrial park improvements - \$6.5 million



Personnel Changes

The County is adding staff due to an increase in demand for services, particularly public safety.

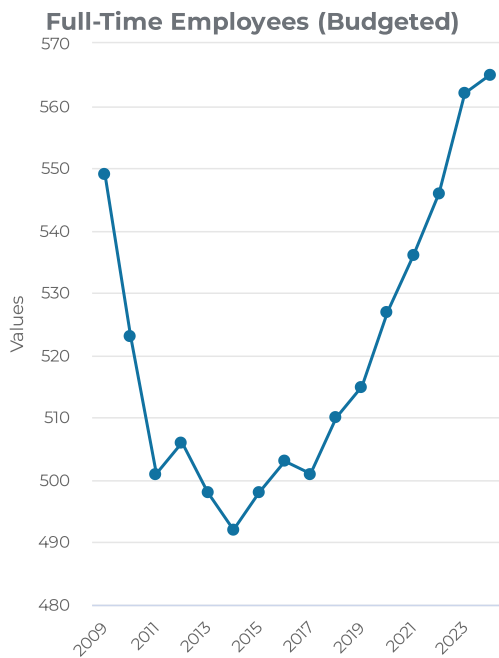
Staffing in the last two budget years, along with the current year, is reflected in the table below. In addition to staffing levels, a note is included as to why there is a change in staffing in each applicable department or division.

| Department | 2022 | 2023 | 2024 | Note |
|--------------------------------|------------|------------|------------|----------------------------------------------------------------------------------|
| Administration | 5 | 5 | 5 | |
| Airport & Economic Development | 3 | 3 | 3 | |
| Assessment | 26 | 26 | 25 | removed position due to reallocation of duties |
| Building Code | 17 | 17 | 17 | |
| Community Development | 6 | 7 | 7 | |
| Constables | 6 | 6 | 6 | |
| Constitutional Offices | 32 | 32 | 31 | Recorder of Deeds eliminated a position due to streamlining of duties |
| County Council | 6 | 6 | 6 | |
| EMS | 117 | 127 | 131 | added four additional medics to support the increased population |
| EOC | 45 | 49 | 49 | |
| Facilities Management | 19 | 17 | 17 | |
| Finance | 38 | 38 | 38 | |
| Human Resources | 6 | 7 | 6 | eliminated position through purchasing software |
| IT | 16 | 16 | 16 | |
| Libraries | 30 | 30 | 30 | |
| GIO | 13 | 13 | 12 | eliminated position by having a consultant provide assistance |
| P&Z | 12 | 12 | 12 | |
| Records Management | 3 | 4 | 4 | |
| Security | 3 | 3 | 3 | |
| Engineering/Utilities | 143 | 144 | 147 | increase in positions to help with additional customers and sewer infrastructure |
| | 546 | 562 | 565 | |



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 increased, the County has slowly increased staffing back to a number above 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 has 16 positions above the FY 2009's peak, the only areas with an increase since 2009 is public safety, sewer and one position in Community Development which is being funded through ARPA. 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.



| 2009 - 2024 | |
|--------------------------|-----------|
| Public Safety | 41 |
| Engineering - Sewer | 2 |
| Constitutional Offices | -7 |
| IT/GIS | -1 |
| Libraries | -2 |
| Community Development | 1 |
| General Government | -14 |
| Building-Related Offices | -4 |
| Total Change | 16 |



PAY SCALE

There are two pay scales below. The first one represents a pay scale for 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 3 percent cost-of-living adjustment. The union pay scale is consistent with FY 2022's pay scale as the contract beginning July 1, 2022 has yet to be determined.



Pay Scale - Non-union

Below are the pay scales for FY 2024's budget.

| FY 2024 Pay Scale - 35-Hour (non-union) | | | |
|-----------------------------------------|-----------|-----------|-----------|
| Grade | Minimum | Midpoint | Maximum |
| 1 | \$13.93 | \$17.41 | \$20.89 |
| 2 | \$14.62 | \$18.28 | \$21.93 |
| 3 | \$15.35 | \$19.19 | \$23.03 |
| 4 | \$16.12 | \$20.15 | \$24.18 |
| 5 | \$16.93 | \$21.16 | \$25.39 |
| 6 | \$17.77 | \$22.22 | \$26.66 |
| 7 | \$18.66 | \$23.33 | \$27.99 |
| 8 | \$19.59 | \$24.49 | \$29.39 |
| 9 | \$20.57 | \$25.72 | \$30.86 |
| 10 | \$21.60 | \$27.00 | \$32.40 |
| 11 | \$22.68 | \$28.35 | \$34.02 |
| 12 | \$23.82 | \$29.77 | \$35.73 |
| 13 | \$25.01 | \$31.26 | \$37.51 |
| 14 | \$26.26 | \$32.82 | \$39.39 |
| 15 | \$27.57 | \$34.46 | \$41.36 |
| 16 | \$28.95 | \$36.19 | \$43.42 |
| 17 | \$55,323 | \$69,154 | \$82,984 |
| 18 | \$58,089 | \$72,611 | \$87,133 |
| 19 | \$60,993 | \$76,242 | \$91,490 |
| 20 | \$64,043 | \$80,054 | \$96,065 |
| 21 | \$67,245 | \$84,056 | \$100,868 |
| 22 | \$70,607 | \$88,259 | \$105,911 |
| 23 | \$74,138 | \$92,672 | \$111,207 |
| 24 | \$77,845 | \$97,306 | \$116,767 |
| 25 | \$81,737 | \$102,171 | \$122,605 |
| 26 | \$85,824 | \$107,280 | \$128,736 |
| 27 | \$90,115 | \$112,644 | \$135,172 |
| 28 | \$94,621 | \$118,276 | \$141,931 |
| 29 | \$99,352 | \$124,190 | \$149,028 |
| 30 | \$104,319 | \$130,399 | \$156,479 |
| 31 | \$109,535 | \$136,919 | \$164,303 |
| 32 | \$115,012 | \$143,765 | \$172,518 |
| 33 | \$120,763 | \$150,953 | \$181,144 |
| 34 | \$126,801 | \$158,501 | \$190,201 |



| FY 2024 Pay Scale - 40-Hour and 42-Hour (non-union) | | | |
|-----------------------------------------------------|---------|----------|---------|
| Grade | Minimum | Midpoint | Maximum |
| 8 | \$19.59 | \$24.49 | \$29.39 |
| 9 | \$20.57 | \$25.72 | \$30.86 |
| 10 | \$21.60 | \$27.00 | \$32.40 |
| 11 | \$22.68 | \$28.35 | \$34.02 |
| 12 | \$23.82 | \$29.77 | \$35.73 |
| 13 | \$25.01 | \$31.26 | \$37.51 |
| 14 | \$26.26 | \$32.82 | \$39.39 |
| 15 | \$27.57 | \$34.46 | \$41.36 |
| 16 | \$28.95 | \$36.19 | \$43.42 |
| 17 | \$30.40 | \$38.00 | \$45.60 |
| 18 | \$31.92 | \$39.90 | \$47.88 |
| 19 | \$33.51 | \$41.89 | \$50.27 |
| 20 | \$35.19 | \$43.99 | \$52.78 |
| 21 | \$36.95 | \$46.18 | \$55.42 |
| 22 | \$38.80 | \$48.49 | \$58.19 |

Pay Scale - Bargaining Unit

As contract negotiations are continuing, the union pay scale stays the same as FY 2022 until a new agreement is in place.

| Pay Scale - 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 and capital funds. 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 saw a decrease in expenses during the last completed fiscal year. We are now projecting a downward trend in building-related revenues. Over the last 10 years, we averaged an increase in revenue of 6.1 percent. However, due to the economic sensitivity of the County's revenues and the recent trends, the revenue percentages used in the long-term financial outlook range from 0 to 3 percent. Zero percent is used for building-related revenues, which are seeing a decline short-term; 3 percent is used for revenues that are derived from our expenses; and 2 percent is used for non-economic sensitive revenues such as fines and marriage licenses, which demand is relative to population growth. Because realty transfer tax should not be relied on significantly for operations, its projected amount is flat after a short-term gain of 2 percent. RTT must be capped to cover only RTT-eligible expenditures.

Expenses are projected to continue at 3 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. It should be noted that using the conservative assumptions above, the County will be below its required unreserved fund balance in six years.

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | percent Increase |
|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|
| General Fund | | | | | | | | | | | | |
| Property - County | \$16,558 | \$16,889 | \$17,227 | \$17,571 | \$17,923 | \$18,281 | \$18,647 | \$19,020 | \$19,400 | \$19,788 | \$20,184 | 2% |
| Property - Library | 1,941 | 1,980 | 2,019 | 2,060 | 2,101 | 2,143 | 2,186 | 2,230 | 2,274 | 2,320 | 2,366 | 2% |
| Realty Transfer | 31,500 | 32,130 | 32,773 | 33,428 | 34,097 | 34,779 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 2%, flat |
| Fire Service | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | flat |
| Lodging Tax | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 | 1,104 | 1,126 | 1,149 | 1,172 | 1,195 | 1,219 | 2% |
| Penalties and Interest | 180 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | flat |
| Total Taxes | 52,979 | 53,969 | 55,009 | 56,071 | 57,153 | 58,257 | 58,909 | 59,348 | 59,796 | 60,253 | 60,719 | |
| Intergovernmental | | | | | | | | | | | | |
| Emergency Operations | 300 | 309 | 318 | 328 | 338 | 348 | 358 | 369 | 380 | 391 | 403 | 3% |
| HUD | 2,537 | 2,613 | 2,692 | 2,772 | 2,855 | 2,941 | 3,029 | 3,120 | 3,214 | 3,310 | 3,410 | 3% |
| Payment in Lieu of Taxes | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | flat |
| Paramedics | 6,356 | 6,547 | 6,743 | 6,945 | 7,154 | 7,368 | 7,589 | 7,817 | 8,052 | 8,293 | 8,542 | 3% |
| Library | 400 | 412 | 424 | 437 | 450 | 464 | 478 | 492 | 507 | 522 | 538 | 3% |
| LEPC | 76 | 78 | 81 | 83 | 86 | 88 | 91 | 93 | 96 | 99 | 102 | 3% |
| Other | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | flat |
| Total Intergovernmental | 9,975 | 10,265 | 10,564 | 10,872 | 11,189 | 11,515 | 11,851 | 12,198 | 12,554 | 12,922 | 13,300 | |
| Charges for Services | | | | | | | | | | | | |
| 9-1-1 Fee | 560 | 560 | 560 | 560 | 560 | 560 | 560 | 560 | 560 | 560 | 560 | flat |
| Airport Fees | 110 | 112.2 | 114 | 117 | 119 | 121 | 124 | 126 | 129 | 131 | 134 | 2% |
| Building Inspection Fees | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | 1,608 | flat |
| Building Permit and Zoning | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | flat |
| Marriage Bureau | 200 | 204 | 208 | 212 | 216 | 221 | 225 | 230 | 234 | 239 | 244 | 2% |
| Miscellaneous Fees | 84 | 85.68 | 87 | 89 | 91 | 93 | 95 | 96 | 98 | 100 | 102 | 2% |
| Mobile Home Placement Fee | 200 | 202 | 204 | 206 | 208 | 210 | 212 | 214 | 217 | 219 | 221 | 1% |
| Private Road and Inspection | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | 2,122 | flat |
| Recorder of Deeds | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | 5,190 | flat |
| Register of Wills | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 | 1,656 | 1,689 | 1,723 | 1,757 | 1,793 | 1,828 | 2% |
| Sheriff | 950 | 969 | 988 | 1008 | 1028 | 1049 | 1070 | 1091 | 1113 | 1135 | 1158 | 2% |
| Total Charges for Services | 14,791 | 14,850 | 14,910 | 14,971 | 15,034 | 15,097 | 15,162 | 15,228 | 15,296 | 15,365 | 15,435 | |
| Miscellaneous Revenue | | | | | | | | | | | | |
| Fines and Forfeits | 60 | 61 | 62 | 64 | 65 | 66 | 68 | 69 | 70 | 72 | 73 | 2% |
| 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% |
| Miscellaneous Revenue | 239 | 244 | 249 | 254 | 259 | 264 | 269 | 275 | 280 | 286 | 291 | 2% |
| Rents | 607 | 625 | 644 | 663 | 683 | 704 | 725 | 747 | 769 | 792 | 816 | 3% |
| Total Miscellaneous Revenue | 1,906 | 1,950 | 1,995 | 2,042 | 2,089 | 2,138 | 2,188 | 2,239 | 2,291 | 2,344 | 2,399 | |



| | | | | | | | | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Other Financing Sources | | | | | | | | | | | | |
| Interfund Transfers In | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | flat |
| Total Other Financing Sources | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | flat |
| Total Operating Revenue | 79,698 | 81,081 | 82,526 | 84,002 | 85,511 | 87,054 | 88,157 | 89,060 | 89,984 | 90,931 | 91,900 | |
| Total Operating Expenditures | 89,715 | 83,737 | 89,749 | 92,442 | 95,215 | 98,071 | 101,013 | 104,044 | 109,740 | 113,032 | 116,423 | 3% |
| Use of Operating Surplus | (10,017) | (2,656) | (7,223) | (8,439) | (9,703) | (11,017) | (12,856) | (14,984) | (19,756) | (22,101) | (24,523) | |
| Capital | | | | | | | | | | | | |
| Grants | 4,038 | 5,178 | 3,712 | 26,410 | 23,655 | 3,400 | 1,700 | 20,000 | 375 | 3,300 | 3,300 | capital plan |
| Interest | 100 | 75 | 50 | 25 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | capital plan |
| Total Capital Revenue | 4,138 | 5,253 | 3,762 | 26,435 | 23,665 | 3,410 | 1,710 | 20,010 | 385 | 3,310 | 3,310 | |
| Total Capital Expenditures | 19,096 | 14,975 | 15,108 | 38,525 | 25,650 | 5,468 | 3,734 | 22,400 | 2,383 | 5,366 | 5,366 | |
| Use of Capital Surplus | (14,958) | (9,722) | (11,346) | (12,090) | (1,985) | (2,058) | (2,024) | (2,390) | (1,998) | (2,056) | (2,056) | |
| Total Use of Reserves | (24,975) | (12,378) | (18,569) | (20,529) | (11,688) | (13,075) | (14,880) | (17,374) | (21,754) | (24,157) | (26,579) | |
| Available Reserved Funds | \$121,333 | \$96,358 | \$86,636 | \$75,290 | \$63,200 | \$61,215 | \$59,157 | \$57,133 | \$54,743 | \$52,745 | \$50,689 | \$48,633 |
| Available Unreserved Funds | \$57,678 | \$57,678 | \$55,022 | \$47,799 | \$39,359 | \$29,656 | \$18,639 | \$5,782 | (\$9,201) | (\$28,957) | (\$51,059) | (\$75,581) |
| Available Funds | \$179,011 | \$154,036 | \$141,658 | \$123,089 | \$102,559 | \$90,871 | \$77,796 | \$62,915 | \$45,542 | \$23,788 | (\$370) | (\$26,948) |



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.

| | 5 - Year Total | 2024 | 2025 | 2026 | 2027 | 2028 |
|-----------------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GOVERNMENTAL FUNDS | | | | | | |
| PROJECT REVENUES | | | | | | |
| Reserves/RTT (transfer) | \$50,514,400 | \$14,958,500 | \$10,040,500 | \$11,440,400 | \$12,090,000 | \$1,985,000 |
| FAA Grant | 59,677,200 | 3,825,000 | 4,905,000 | 3,517,200 | 25,020,000 | 22,410,000 |
| Investment Income | 260,000 | 100,000 | 75,000 | 50,000 | 25,000 | 10,000 |
| State of Delaware | 3,315,400 | 212,500 | 272,500 | 195,400 | 1,390,000 | 1,245,000 |
| TOTAL GOVERNMENTAL REVENUES | 113,767,000 | 19,096,000 | 15,293,000 | 15,203,000 | 38,525,000 | 25,650,000 |
| PROJECT EXPENDITURES | | | | | | |
| AIRPORT - RW4-22 6000' all phases (90/5) | 32,500,000 | 1,000,000 | 2,000,000 | - | 15,000,000 | 14,500,000 |
| AIRPORT - RW4-22 Rehabilitate | 14,850,000 | - | - | 850,000 | 7,000,000 | 7,000,000 |
| AIRPORT - Stormwater Improvements (Eli Walls) | 5,000,000 | 2,000,000 | 3,000,000 | - | - | - |
| AIRPORT - Land Acquisition | 200,000 | 100,000 | 100,000 | - | - | - |
| AIRPORT - T-hangar Construction | 268,000 | 268,000 | - | - | - | - |
| AIRPORT - RW4-22 Taxiway B (90/5%) | 13,650,000 | 3,250,000 | 3,100,000 | 600,000 | 3,300,000 | 3,400,000 |
| AIRPORT - Rehabilitate Terminal Apron(90/5) | 5,308,000 | - | 350,000 | 2,458,000 | 2,500,000 | - |
| AIRPORT - Pavement Improvements | 500,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Business Park Improvements | 120,000 | 120,000 | - | - | - | - |
| Administration Building Improvements | 500,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Administration Annex | 21,000,000 | 250,000 | 750,000 | 10,000,000 | 10,000,000 | - |
| Admin Parking | 2,000,000 | 2,000,000 | - | - | - | - |
| Building Aquisition | 60,000 | 60,000 | - | - | - | - |
| Cleanwater Enhancement | 1,250,000 | 200,000 | 225,000 | 250,000 | 275,000 | 300,000 |
| EMS Stations | 7,750,000 | 2,250,000 | 5,000,000 | 500,000 | - | - |
| Landfill Property Acquisiton | 1,250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Land Improvements | 981,000 | 568,000 | 318,000 | 95,000 | - | - |
| Library Building Improvements | 180,000 | 180,000 | - | - | - | - |
| Mobile Library | 400,000 | 400,000 | - | - | - | - |
| Property Acquisition | 6,000,000 | 6,000,000 | - | - | - | - |
| TOTAL GOVERNMENTAL EXPENDITURES | 113,767,000 | 19,096,000 | 15,293,000 | 15,203,000 | 38,525,000 | 25,650,000 |
| | | | | | | |
| | 5 - Year Total | 2024 | 2025 | 2026 | 2027 | 2028 |
| ENTERPRISE FUNDS | | | | | | |
| PROJECT REVENUES | | | | | | |
| Assessment Fees (Loans/Grants) | 98,250,000 | 36,550,000 | 42,200,000 | 10,500,000 | 5,500,000 | 3,500,000 |
| Connection Charges | 42,500,000 | 9,500,000 | 18,500,000 | 14,500,000 | - | - |
| Federal Grant (ARPA) | 23,000,000 | 18,000,000 | 5,000,000 | - | - | - |
| Third Party Contributions | - | - | - | - | - | - |
| User Fees | 2,000,000 | 2,000,000 | - | - | - | - |
| TOTAL ENTERPRISE REVENUES | 165,750,000 | 66,050,000 | 65,700,000 | 25,000,000 | 5,500,000 | 3,500,000 |
| PROJECT EXPENDITURES | | | | | | |
| IBRWF - Loop Project | 10,000,000 | 5,000,000 | 5,000,000 | - | - | - |



| | | | | | | |
|----------------------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| IBRWF - Disposal Expansion | 5,000,000 | 3,000,000 | 2,000,000 | - | - | - |
| IBRWF - Treatment Expansion | 25,000,000 | 3,000,000 | 12,000,000 | 10,000,000 | - | - |
| IBRWF - Drainage Improvements/Constructed Wetlands | 13,000,000 | 13,000,000 | - | - | - | - |
| SCRWF - Capacity Expansion | 2,000,000 | 2,000,000 | - | - | - | - |
| SCRWF - Compliance Upgrades | 2,000,000 | 2,000,000 | - | - | - | - |
| Piney Neck-RWF Transmission Improvements | 12,000,000 | 2,000,000 | 5,000,000 | 5,000,000 | - | - |
| Piney Neck-Lagoon Conversions | 2,500,000 | - | - | 2,500,000 | - | - |
| WNRWF Conversion | 16,250,000 | 250,000 | 3,500,000 | 3,500,000 | 5,500,000 | 3,500,000 |
| LBPW Alternate 3 | - | - | - | - | - | - |
| Concord Road/Route 13 Commercial | 250,000 | 250,000 | - | - | - | - |
| Western Sussex Sewer (Heritage Shores PS) | 250,000 | 250,000 | - | - | - | - |
| Herring Creek | 3,000,000 | 3,000,000 | - | - | - | - |
| Winding Creek Village Water District | 2,000,000 | 1,000,000 | 1,000,000 | - | - | - |
| Chapel Branch | 1,200,000 | 1,200,000 | - | - | - | - |
| Joy Beach | 4,500,000 | 2,500,000 | 2,000,000 | - | - | - |
| Long Neck Communities | 7,500,000 | 5,000,000 | 2,500,000 | - | - | - |
| Blackwater Village | 12,500,000 | 3,000,000 | 7,500,000 | 2,000,000 | - | - |
| Oak Acres/Tanglewood | 3,000,000 | 1,500,000 | 1,500,000 | - | - | - |
| Pintail Pointe | 1,500,000 | 1,500,000 | - | - | - | - |
| Lochwood | 8,500,000 | 4,250,000 | 4,250,000 | - | - | - |
| Slaughter Beach | 21,000,000 | 6,000,000 | 15,000,000 | - | - | - |
| Countryside Hamlet | 2,000,000 | 2,000,000 | - | - | - | - |
| North Ellendale Re-direct | 4,250,000 | 250,000 | 2,000,000 | 2,000,000 | - | - |
| Warwick Park Pumpstation | 2,350,000 | 2,000,000 | 350,000 | - | - | - |
| Briarwood | 4,200,000 | 2,100,000 | 2,100,000 | - | - | - |
| TOTAL ENTERPRISE EXPENDITURES | 165,750,000 | 66,050,000 | 65,700,000 | 25,000,000 | 5,500,000 | 3,500,000 |
| TOTAL CAPITAL EXPENDITURES | \$279,517,000 | \$85,146,000 | \$80,993,000 | \$40,203,000 | \$44,025,000 | \$29,150,000 |



FUND SUMMARIES





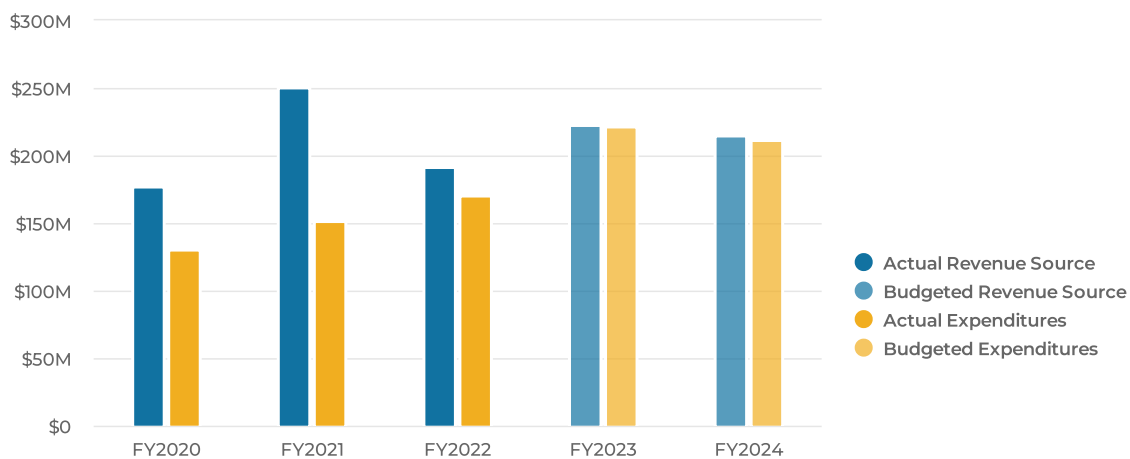
This section summarizes the entire budget. The numbers represent the following funds: General Fund, Capital Fund (General Fund only), Enterprise Funds (operating only), Fiduciary Funds, and the new American Rescue Plan Grant Fund.

Summary

Sussex County has an overall budget, excluding enterprise capital projects, of \$212.5 million. This budget is \$9.4 million, or 4.3 percent less than FY 2023's budget. The decrease is due to the completion of the public safety building in the capital project fund and the one-time grant funds from the American Rescue Grant Act.

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 \$2.5 million. This difference is due to contributions and earnings on investments exceeding withdrawals coming out to pay benefits. As our pension is under 100 percent funded at this time, this difference builds up the funded percentage.



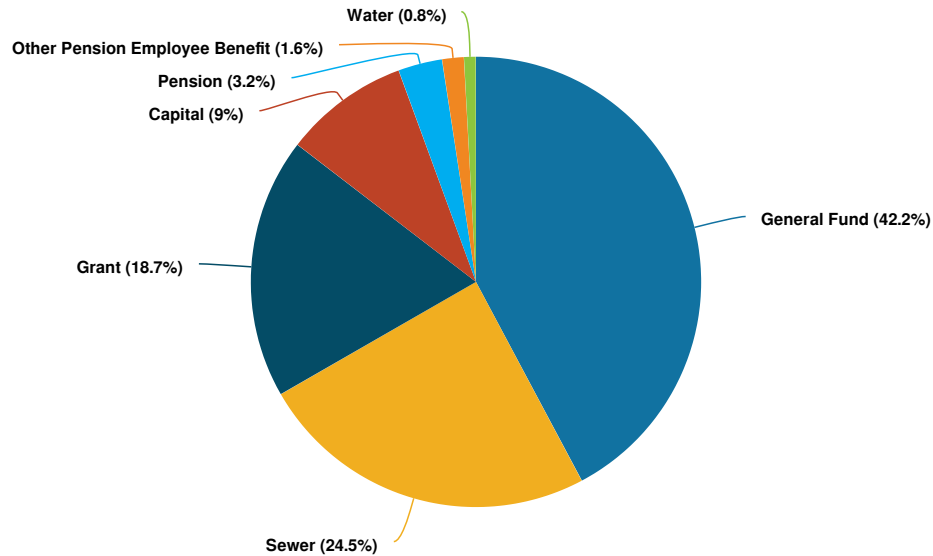
FY 2023's and FY 2024's budgeted expenses are significantly higher than previous years' actual expenses due to the one-time American Rescue Plan Act funds.

It is important to note, the County presents balanced budgets, which is shown in the chart above for FY 2023 and FY 2024. However, because the County conservatively budgets revenues that are unpredictable, like RTT, the actual numbers for the last three years (FY 2020 - FY 2021), show revenues surpassing expenses.

Budget by Fund

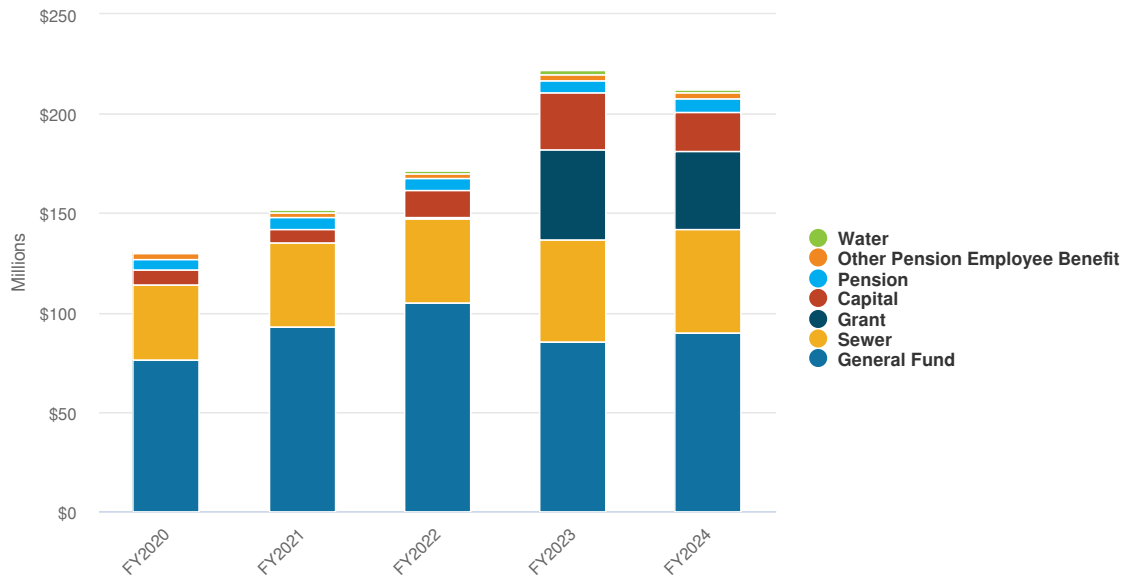
General Fund is the County's largest fund.

2024 Expenditures by Fund



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

Budgeted and Historical Expenditures by Fund



The biggest item to note in the chart above is that the FY 2023 and FY 2024 budgets include the American Rescue Plan Grant funds to be expended, which did not appear in previous years. The reader will also notice there is a decrease in General Fund expenses for FY 2023 and FY 2024. The decrease is due to the County Council awarding one-time grants in the prior years due to RTT collections being above projections for those applicable fiscal years.

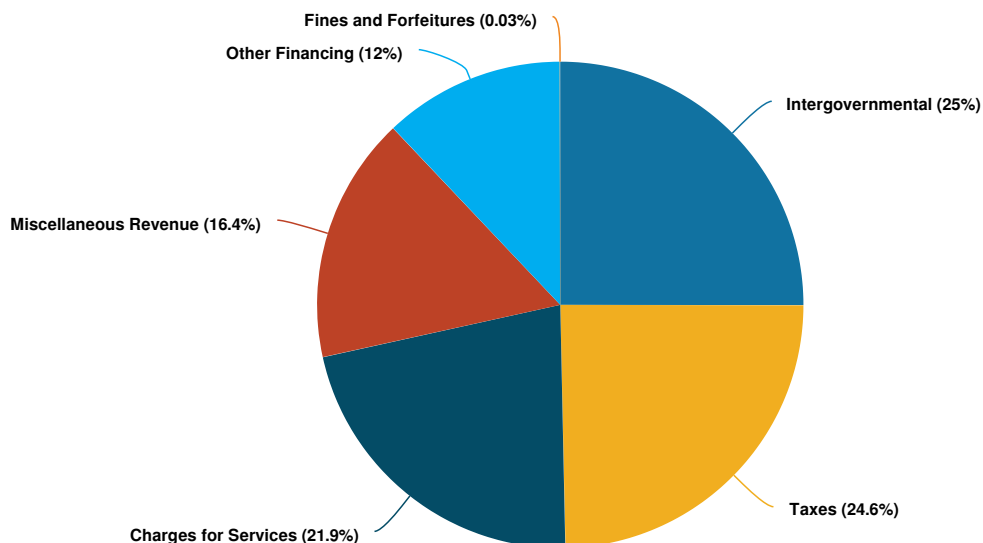


| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (\$ Change) | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------------------------|----------------------|----------------------|------------------------|------------------------------------------------------|-----------------------------------------------------|
| General Fund | \$104,978,637 | \$85,635,830 | \$89,715,170 | \$4,079,340 | 4.8% |
| Capital | \$13,304,671 | \$28,370,000 | \$19,096,000 | -\$9,274,000 | -32.7% |
| Pension | \$6,050,246 | \$6,071,300 | \$6,748,260 | \$676,960 | 11.2% |
| Other Pension Employee Benefit | \$2,692,139 | \$3,209,868 | \$3,308,000 | \$98,132 | 3.1% |
| Water | \$1,541,102 | \$2,006,649 | \$1,801,420 | -\$205,229 | -10.2% |
| Sewer | \$42,395,347 | \$51,313,948 | \$52,013,083 | \$699,135 | 1.4% |
| Grant | \$581,784 | \$45,340,373 | \$39,818,714 | -\$5,521,659 | -12.2% |
| Total: | \$171,543,926 | \$221,947,968 | \$212,500,647 | -\$9,447,321 | -4.3% |

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. Charges for services include fees collected for items such as permitting, recording documents, marriage licenses, and sewer and water service charges. Other financing is either use of savings or transfers being made from one fund to another. In this case, the largest part of other financing has to do with the use of savings in the capital project fund as this fund is supported by prior year realty transfer tax collections.

2024 Revenues by Source



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

Other financing amount decrease was because less appropriated reserve funds were needed to fund the projects in FY 2024.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|----------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Revenue Source | | | | |
| Taxes | \$84,241,990 | \$53,622,000 | \$52,979,000 | -1.2% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------|----------------------|----------------------|------------------------|-----------------------------------------------------|
| Intergovernmental | \$15,499,978 | \$55,857,973 | \$53,831,254 | -3.6% |
| Miscellaneous Revenue | \$13,649,856 | \$33,584,697 | \$35,243,147 | 4.9% |
| Charges for Services | \$48,338,317 | \$46,487,640 | \$47,060,346 | 1.2% |
| Fines and Forfeitures | \$97,136 | \$50,000 | \$60,000 | 20% |
| Other Financing | \$30,737,238 | \$33,447,985 | \$25,870,146 | -22.7% |
| Total Revenue Source: | \$192,564,516 | \$223,050,295 | \$215,043,893 | -3.6% |

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, and Enterprise Funds.

Public safety and economic development (airport) have large decreases due to the reduction in the amount for capital projects in FY 2024. The library's budget increase is due to the purchase of a new bookmobile.

| Name | FY 2022 Actual | FY 2023 Original Budget | FY 2023 Amended Budget | FY 2024 Budget | FY 2023 Budget vs. FY 2024 Budget (% Change) |
|----------------------------------------|--------------------|-------------------------|------------------------|--------------------|----------------------------------------------|
| Pension Funds | 8,742,385 | 9,281,168 | 9,281,168 | 10,056,260 | 8.4% |
| Other Financing Uses | 30,122,429 | 115,500 | 115,500 | 115,500 | 0.0% |
| American Recovery Plan Grant | 581,784 | 45,340,373 | 45,340,373 | 39,818,714 | -12.2% |
| General Government | 22,244,341 | 28,716,847 | 28,716,847 | 29,661,103 | 3.3% |
| Public Safety | 26,864,857 | 35,594,208 | 35,594,208 | 29,084,917 | -18.3% |
| Planning and Zoning | 2,915,491 | 3,326,894 | 3,326,894 | 3,452,208 | 3.8% |
| Engineering (includes sewer and water) | 45,781,102 | 56,154,866 | 56,154,866 | 56,702,603 | 1.0% |
| Library | 2,957,958 | 3,789,729 | 3,789,729 | 4,358,792 | 15.0% |
| Economic Development | 3,476,679 | 11,862,467 | 11,862,467 | 9,258,120 | -22.0% |
| Community Development | 3,009,648 | 2,965,945 | 2,965,945 | 2,902,803 | -2.1% |
| Grant-in-Aid | 22,391,118 | 22,085,609 | 22,085,609 | 24,343,586 | 10.2% |
| Constitutional Offices | 2,466,320 | 2,714,362 | 2,714,362 | 2,746,041 | 1.2% |
| Total | 171,554,112 | 221,947,968 | 221,947,968 | 212,500,647 | -4.3% |



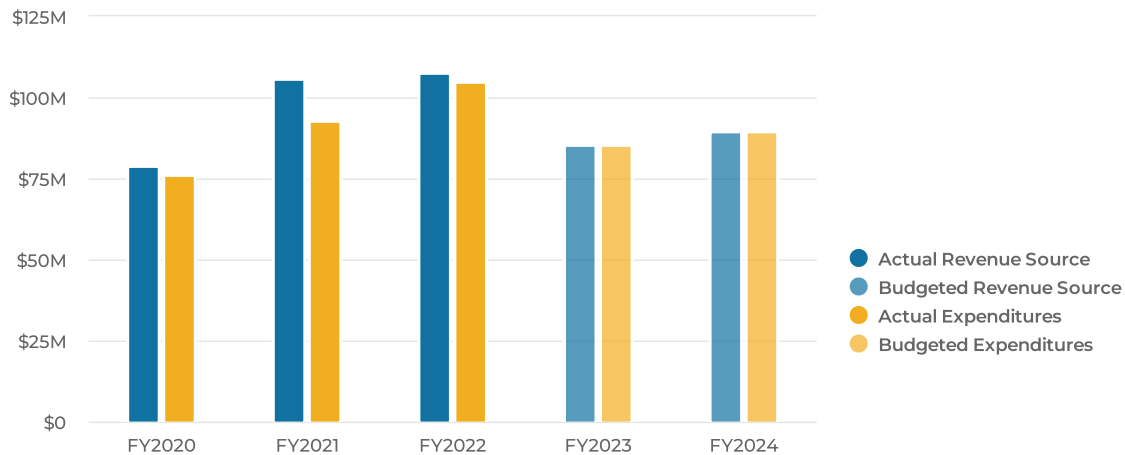


General Fund

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 2024 Budget is \$4.1 million, or 4.8 percent, more than the FY 2023 Budget. The functional category that realized the largest increase was grant-in aid at \$2.3 million. The growth in grant-in-aid is due to the increase in cost of the County's MOU with the Delaware State Police, additional funds being granted to the local law enforcement agencies, and a one time grant to the State of Delaware to assist with a recreational area at the Trap Pond State Park.

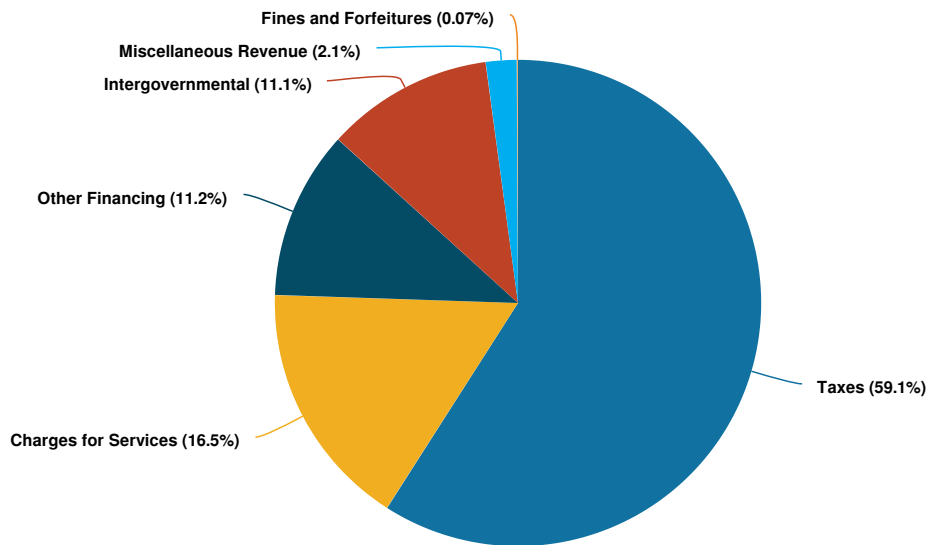


Revenues by Source

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

Property tax revenue continues 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 only eligible expenses. The budgeted realty transfer tax is budgeted at approximately 60 percent of what is projected for FY 2023.

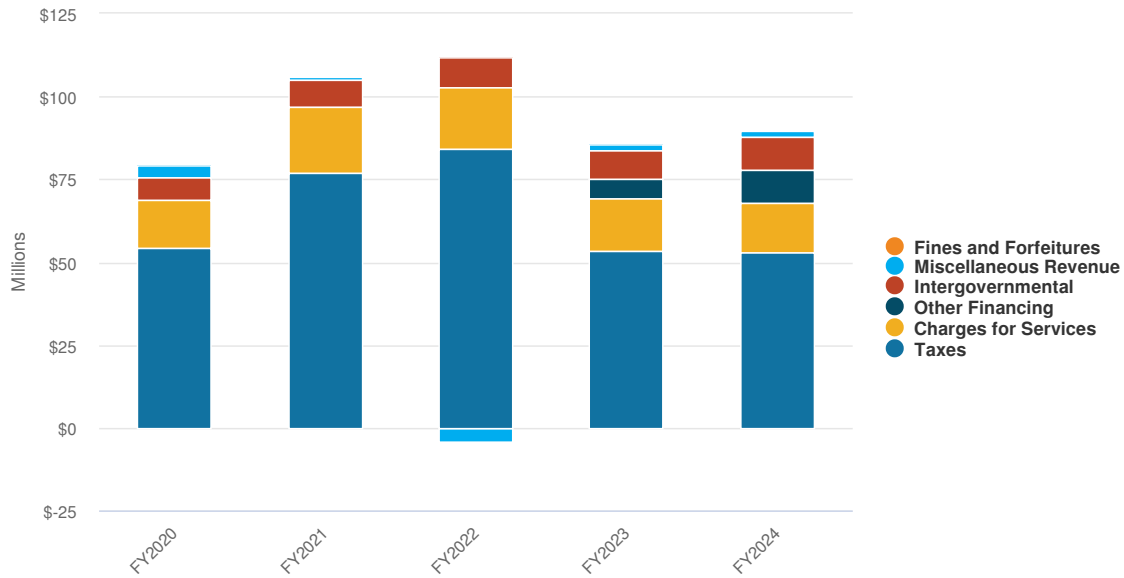
Projected 2024 Revenues by Source



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



Budgeted and Historical 2024 Revenues by Source



Taxes are above budgeted projections in FY 2020 through FY 2022 due to realty transfer tax. The Other Financing revenue category only appears in the budget years of FY 2023 and FY 2024, because this type of "revenue" represents the use of savings and will not appear as actual collected revenue in a completed fiscal year.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-----------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| Revenue Source | | | | |
| Taxes | | | | |
| Real Property - County | \$15,799,853 | \$15,944,000 | \$16,558,000 | 3.9% |
| Real Property - Library | \$1,851,312 | \$1,868,000 | \$1,941,000 | 3.9% |
| Realty Transfer | \$63,006,928 | \$32,800,000 | \$31,500,000 | -4% |
| Lodging Tax | \$955,081 | \$1,000,000 | \$1,000,000 | 0% |
| Fire Service | \$2,386,367 | \$1,860,000 | \$1,800,000 | -3.2% |
| Penalties and Interest | \$242,449 | \$150,000 | \$180,000 | 20% |
| Total Taxes: | \$84,241,990 | \$53,622,000 | \$52,979,000 | -1.2% |
| Intergovernmental | | | | |
| FEDERAL PASS THROUGH GRANTS | \$59,370 | \$0 | \$0 | 0% |
| Payment in Lieu of Taxes | \$6,136 | \$6,100 | \$6,100 | 0% |
| State Operating Grants | \$166,000 | \$100,000 | \$100,000 | 0% |
| FED PASS THROUGH GRANTS | \$23,325 | \$0 | \$0 | 0% |
| State Paramedic Grant | \$5,086,141 | \$5,200,000 | \$6,356,000 | 22.2% |
| DEMA Grants Other | \$1,361 | | \$0 | N/A |
| Emergency Preparedness | \$304,946 | \$200,000 | \$300,000 | 50% |
| State LEPC | \$74,661 | \$72,000 | \$75,940 | 5.5% |
| DEMA Grants Other | \$1,924 | \$0 | \$0 | 0% |
| Federal Operating Grants | \$10,850 | \$0 | \$0 | 0% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Federal Pass Through Grant | \$106,844 | \$9,000 | \$0 | -100% |
| State Library Grant | \$395,332 | \$350,000 | \$400,000 | 14.3% |
| State Operating Grants | \$0 | \$150,000 | \$200,000 | 33.3% |
| Community Development Grant | \$2,813,253 | \$2,403,000 | \$2,537,000 | 5.6% |
| Project Income | \$32,669 | \$0 | \$0 | 0% |
| Total Intergovernmental: | \$9,082,811 | \$8,490,100 | \$9,975,040 | 17.5% |
| | | | | |
| Miscellaneous Revenue | | | | |
| Interest | \$963,584 | \$1,000,000 | \$1,000,000 | 0% |
| Unreal. Gain or Loss on Invest | -\$5,931,050 | \$0 | \$0 | 0% |
| Land Rent | \$9,158 | \$7,700 | \$9,000 | 16.9% |
| Miscellaneous Rent | \$21,790 | \$20,000 | \$20,000 | 0% |
| Medicare/RDS Repayments | \$132,530 | \$100,000 | \$120,000 | 20% |
| Miscellaneous Revenues | \$84,821 | \$35,000 | \$50,000 | 42.9% |
| County Building Rents | \$17,500 | \$17,500 | \$17,500 | 0% |
| Contributions and Donations | \$38,487 | \$40,000 | \$40,000 | 0% |
| Industrial Airpark Rent | \$564,373 | \$540,000 | \$560,000 | 3.7% |
| Economic Stimulus Loan Rep | \$92,220 | \$30,000 | \$30,000 | 0% |
| Total Miscellaneous Revenue: | -\$4,006,587 | \$1,790,200 | \$1,846,500 | 3.1% |
| | | | | |
| Charges for Services | | | | |
| Mobile Home Placement Fee | \$221,658 | \$150,000 | \$200,000 | 33.3% |
| Building Inspection Fees | \$2,143,931 | \$1,960,000 | \$1,608,000 | -18% |
| Misc General Fees for Services | \$5,191 | \$0 | \$0 | 0% |
| General Other Charges | \$7,840 | \$7,000 | \$8,000 | 14.3% |
| Build Permits & Zoning Fees | \$3,022,927 | \$2,630,000 | \$2,267,000 | -13.8% |
| Misc EMS Fees for Services | \$61,385 | \$40,000 | \$60,000 | 50% |
| 911 System Fee | \$559,637 | \$559,630 | \$559,630 | 0% |
| Private Rd Review & Inspection | \$2,829,617 | \$2,200,000 | \$2,122,000 | -3.5% |
| Engineering Other Charges | \$16,152 | \$15,000 | \$15,000 | 0% |
| Misc. Industrial Airpark Fees | \$66,214 | \$70,000 | \$70,000 | 0% |
| Airport Fuel Sales | \$41,974 | \$30,000 | \$40,000 | 33.3% |
| ED Other Charges | \$1,500 | \$7,000 | \$1,500 | -78.6% |
| Clerk of the Peace | \$214,173 | \$175,000 | \$200,000 | 14.3% |
| Prothonotary | \$53 | \$0 | \$0 | 0% |
| Recorder of Deeds | \$6,681,752 | \$5,488,000 | \$5,011,000 | -8.7% |
| Recorder of Deeds - Maint | \$66,013 | \$60,000 | \$49,500 | -17.5% |
| Recorder of Deeds - Town 1% | \$172,001 | \$135,000 | \$129,000 | -4.4% |
| Register of Wills | \$1,577,899 | \$1,300,000 | \$1,500,000 | 15.4% |
| Sheriff | \$851,311 | \$750,000 | \$950,000 | 26.7% |
| Total Charges for Services: | \$18,541,226 | \$15,576,630 | \$14,790,630 | -5% |
| | | | | |
| Fines and Forfeitures | | | | |

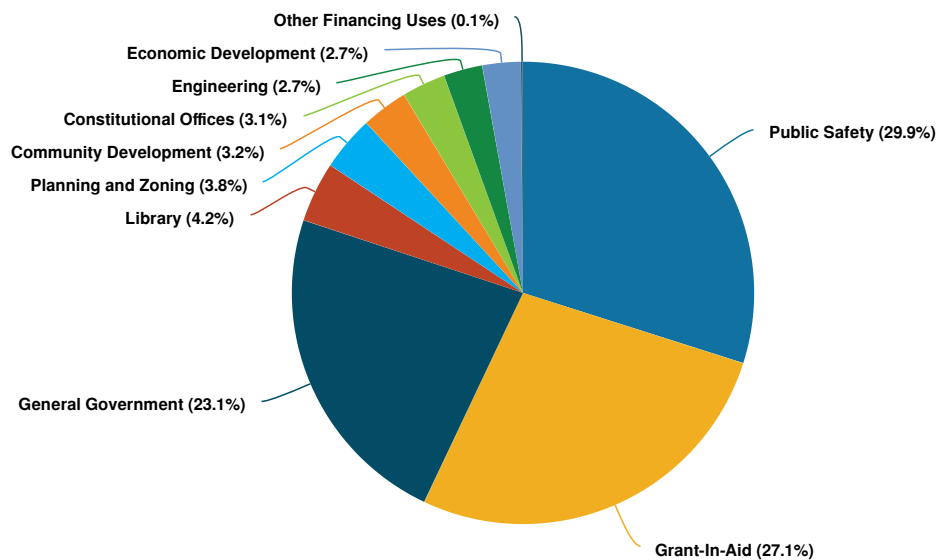


| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|----------------------|---------------------|------------------------|-----------------------------------------------------|
| Fines | \$87,314 | \$50,000 | \$60,000 | 20% |
| Fines | \$9,822 | \$0 | \$0 | 0% |
| Total Fines and Forfeitures: | \$97,136 | \$50,000 | \$60,000 | 20% |
| Other Financing | | | | |
| Proceeds of General Fix Asst | \$15,560 | \$0 | \$0 | 0% |
| Interfund Transfers In | \$49,250 | \$47,000 | \$47,000 | 0% |
| Appropriated Reserve | \$0 | \$6,059,900 | \$10,017,000 | 65.3% |
| Total Other Financing: | \$64,810 | \$6,106,900 | \$10,064,000 | 64.8% |
| Total Revenue Source: | \$108,021,387 | \$85,635,830 | \$89,715,170 | 4.8% |

Expenditures by Function

The pie chart below indicates which services County revenues support for the citizens of Sussex County. Public safety is 29.9 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 27.1 percent and 23.1 percent, respectively. Grant-in-Aid for public safety makes up 44 percent of the County's grants. General Government expenditures includes County Council, Administration, Finance, Human Resources, Building Code, Assessment and Information Technology Departments.

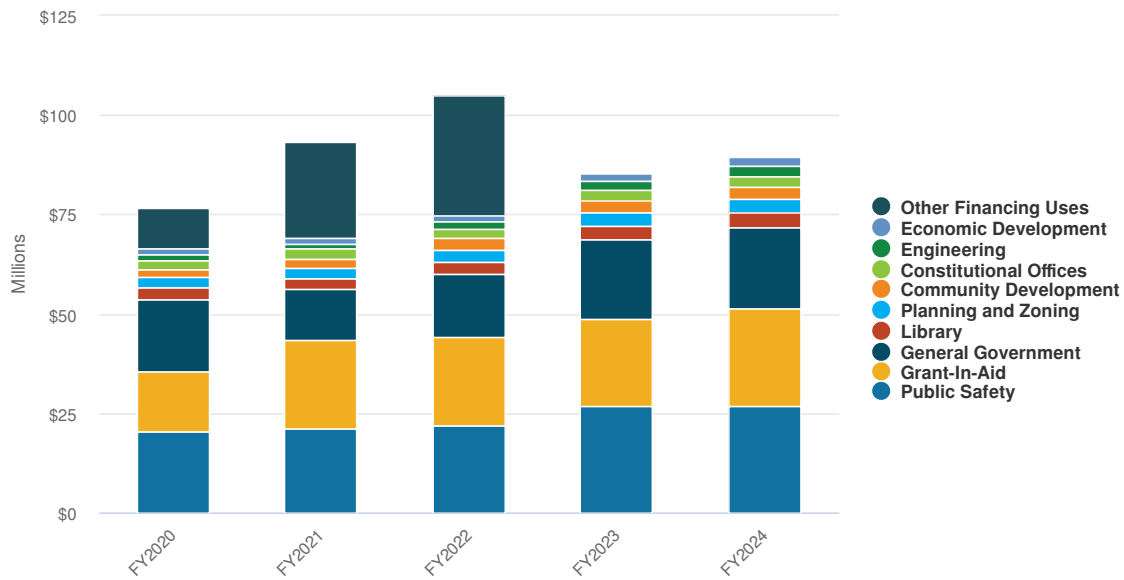
Budgeted Expenditures by Function



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



Budgeted and Historical Expenditures by Function



The most notable difference between fiscal years 2020 through 2022 compared to FY 2023 and FY 2024 is Other Financing Uses. At the end of the fiscal year, if there was excess RTT collected in those years, those collections were transferred to the Capital Projects Fund, which creates an expense (transfer out) in the General Fund under Other Financing Uses. The next notable change in FY 2023 from FY 2024 is public safety expenditures. In the last two years, 12 new public safety positions were created to support the growth population in Sussex.

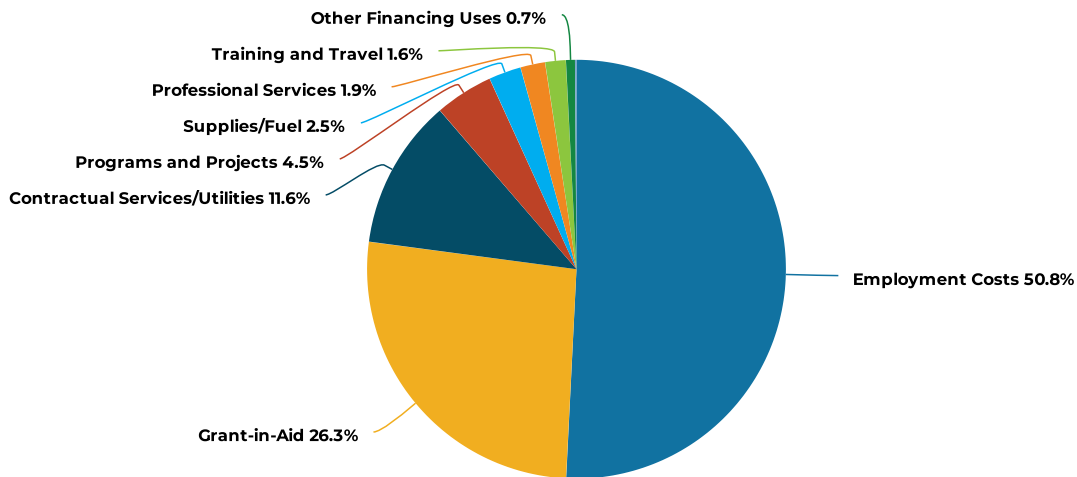
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|----------------------------|----------------------|---------------------|------------------------|-----------------------------------------------------|
| Expenditures | | | | |
| Other Financing Uses | \$30,122,429 | \$115,500 | \$115,500 | 0% |
| General Government | \$15,881,732 | \$19,766,847 | \$20,683,103 | 4.6% |
| Public Safety | \$21,927,490 | \$26,794,208 | \$26,834,917 | 0.2% |
| Planning and Zoning | \$2,915,491 | \$3,326,894 | \$3,452,208 | 3.8% |
| Engineering | \$1,844,693 | \$2,234,269 | \$2,438,100 | 9.1% |
| Library | \$2,957,958 | \$3,574,729 | \$3,778,792 | 5.7% |
| Economic Development | \$1,473,759 | \$2,057,467 | \$2,420,120 | 17.6% |
| Community Development | \$3,009,648 | \$2,965,945 | \$2,902,803 | -2.1% |
| Grant-In-Aid | \$22,391,118 | \$22,085,609 | \$24,343,586 | 10.2% |
| Constitutional Offices | \$2,454,320 | \$2,714,362 | \$2,746,041 | 1.2% |
| Total Expenditures: | \$104,978,637 | \$85,635,830 | \$89,715,170 | 4.8% |



Expenditures by Expense Type

The pie chart below shows FY 2024 expenditures by category. Salary and benefits is the County's largest expenditure category at 50.8 percent, or \$45.6 million. Salaries and benefits were 49.7 percent of the County's expenditures last year.

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 \$10.0 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 2024 Projected Fund Balance | 130,531,807 |
| Less: Reassessment | 3,400,000 |
| Excite Sussex Loan Program | 2,500,000 |
| Beach nourishment, waterway dredging, tourism, water quality or flooding control | 2,000,000 |
| Fire Study | 200,000 |
| Open Space | 417,000 |
| Recreation | 1,500,000 |
| Projected Ending Fund Balance for General Fund | 120,514,807 |

| | FY2020 | FY2021 | FY2022 | % Change |
|--|--------|--------|--------|----------|
|--|--------|--------|--------|----------|



| | FY2020 | FY2021 | FY2022 | % Change |
|----------------------------|----------------------|----------------------|----------------------|-----------------|
| Fund Balance | Actual | — | — | |
| Unassigned | \$37,826,924 | \$38,531,552 | \$55,678,488 | 44.5% |
| Assigned | \$8,516,719 | \$2,079,742 | \$2,563,861 | 23.3% |
| Committed | \$1,867,007 | \$10,439,101 | \$1,567,434 | -85% |
| Restricted | \$64,131,190 | \$74,207,956 | \$68,379,675 | -7.9% |
| Nonspendable | \$316,316 | \$267,909 | \$342,349 | 27.8% |
| Total Fund Balance: | \$112,658,156 | \$125,526,260 | \$128,531,807 | 2.4% |



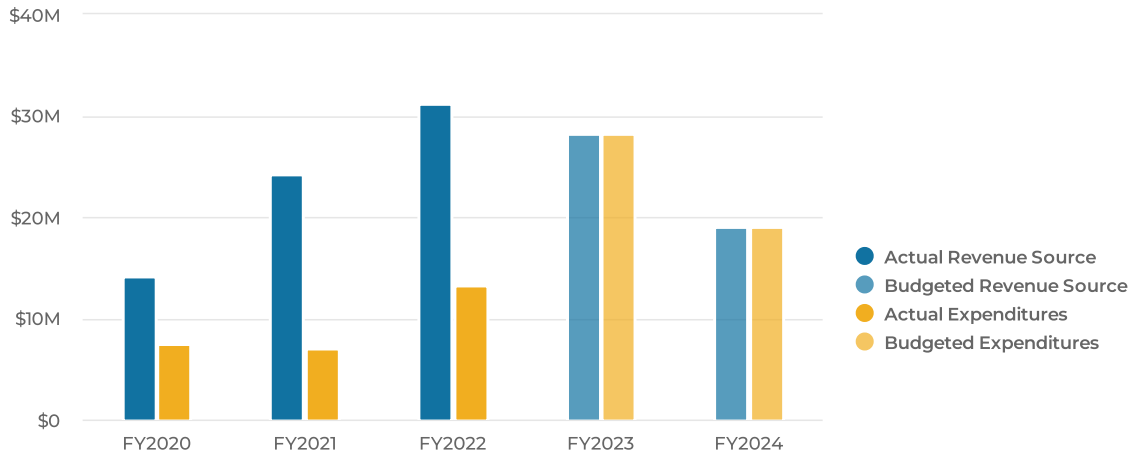


Capital Projects Fund

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 decreased \$9.3 million or 32.7 percent from the FY 2023 budget. The decrease in funding is the result of the paramedic training facility and the business park improvements being completed in FY 2023.



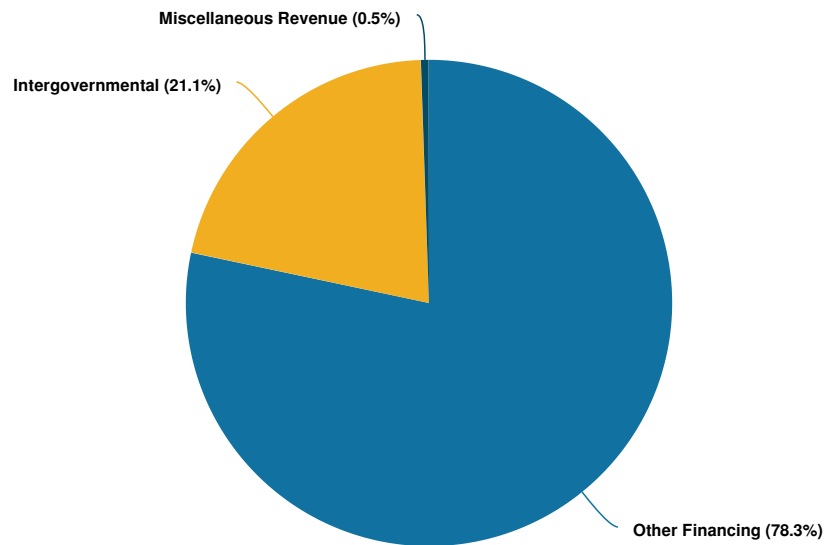
The Capital Projects budget is presented where revenues equal expenses as is shown for FY's 2023 and 2024. Actual numbers for FY's 2020 through 2022 show revenues above expenses, because the County transfers any excess RTT from the General Fund, at yearend, to the Capital Projects Fund to support future projects.

Revenues by Source

The FY 2024 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 \$15.6 million of appropriated reserves, which are realty transfer tax funds set aside from previous years.

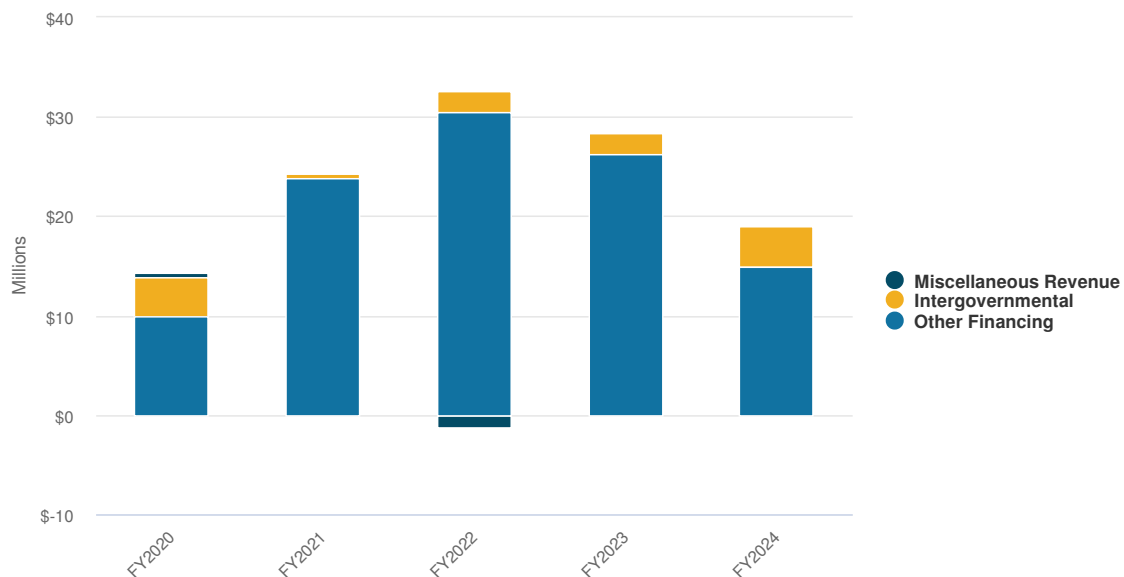
The second largest revenue source is intergovernmental grants; this is because some Delaware Coastal Airport projects are 90 percent funded by the FAA.

Projected 2024 Revenues by Source



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

Budgeted and Historical 2024 Revenues by Source



No matter what year or no matter the amount of expenses, use of reserves (Other Financing Sources) is the largest revenue source in the Capital Projects Fund.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| Revenue Source | | | | |
| Intergovernmental | \$2,069,065 | \$2,027,500 | \$4,037,500 | 99.1% |
| Miscellaneous Revenue | -\$1,306,423 | \$50,000 | \$100,000 | 100% |
| Other Financing | \$30,556,929 | \$26,292,500 | \$14,958,500 | -43.1% |
| Total Revenue Source: | \$31,319,571 | \$28,370,000 | \$19,096,000 | -32.7% |

Expenditures by Function

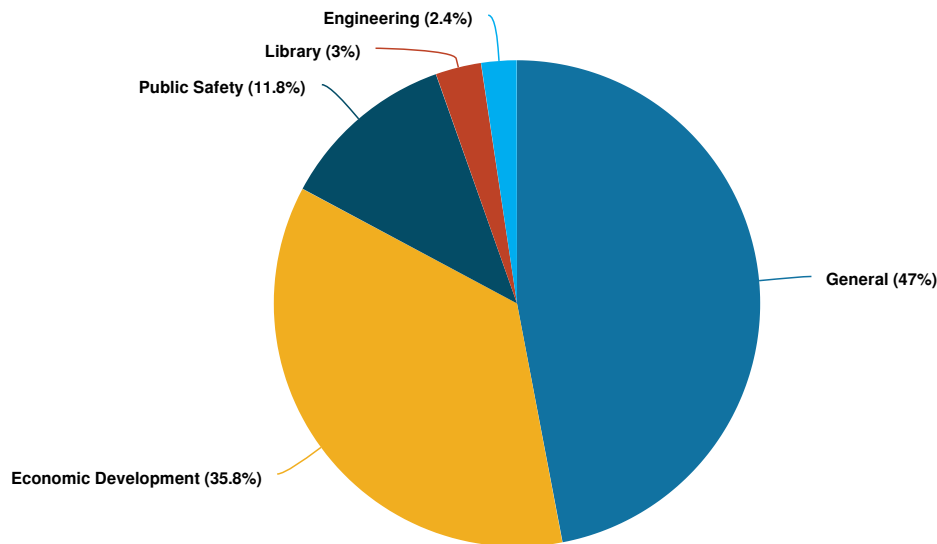
The Delaware Coastal Airport and Business Park is a vital part of the County's economic development; therefore, \$6.8 million is appropriated for improvements and represents 35.8 percent of the capital budget. Improvements to the airport and business park facilities will, hopefully, retain and attract new businesses to the area. The improvements include a t-hangar, stormwater improvements, and taxiway rehabilitation.

The Public Safety expenditures are 11.8 percent of the capital budget, or \$2.3 million; this funding is to start to build paramedic stations to support our growing population.

The General expenditures are \$9.0 million, or 47.0 percent of the capital budget; this includes open space, building improvements, and a parking structure.

The remaining capital projects include library improvements, a mobile library, and a clean water enhancement project.

Budgeted Expenditures by Function



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

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------|---------------|---------------|------------------------|-----------------------------------------------------|
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Expenditures | | | | |
| Information Technology | \$743,039 | \$300,000 | \$0 | -100% |
| Total Information Technology: | \$743,039 | \$300,000 | \$0 | -100% |
| | | | | |
| Public Safety | \$4,937,367 | \$8,800,000 | \$2,250,000 | -74.4% |
| Total Public Safety: | \$4,937,367 | \$8,800,000 | \$2,250,000 | -74.4% |
| | | | | |
| Engineering | \$1,775 | \$600,000 | \$450,000 | -25% |
| Total Engineering: | \$1,775 | \$600,000 | \$450,000 | -25% |
| | | | | |
| Library | | | | |
| Library | | | | |
| Non Location | \$0 | \$215,000 | \$580,000 | 169.8% |
| Total Library: | \$0 | \$215,000 | \$580,000 | 169.8% |
| Total Library: | \$0 | \$215,000 | \$580,000 | 169.8% |
| | | | | |
| Economic Development | \$2,002,920 | \$9,805,000 | \$6,838,000 | -30.3% |
| Total Economic Development: | \$2,002,920 | \$9,805,000 | \$6,838,000 | -30.3% |
| | | | | |
| General | \$5,619,570 | \$8,650,000 | \$8,978,000 | 3.8% |
| Total General: | \$5,619,570 | \$8,650,000 | \$8,978,000 | 3.8% |
| Total Expenditures: | \$13,304,671 | \$28,370,000 | \$19,096,000 | -32.7% |

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 \$15.0 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 2024 Projected Fund Balance | 72,387,128 |
| Less: Airport/Business Park | 2,700,500 |
| Building Improvements and Land Acquisition/Improvements | 6,978,000 |
| Parking Garage | 2,000,000 |
| EMS Stations | 2,250,000 |
| Library Improvements and Mobile Library | 580,000 |
| Clean Water Enhancement | 450,000 |
| Projected Ending Fund Balance for General Fund | 57,428,628 |



| | FY2020 | FY2021 | FY2022 | % Change |
|----------------------------|---------------------|---------------------|---------------------|-----------------|
| Fund Balance | Actual | — | — | |
| Committed | \$1,477,446 | \$0 | \$0 | 0% |
| Restricted | \$23,769,732 | \$42,372,227 | \$60,387,128 | 42.5% |
| Total Fund Balance: | \$25,247,178 | \$42,372,227 | \$60,387,128 | 42.5% |



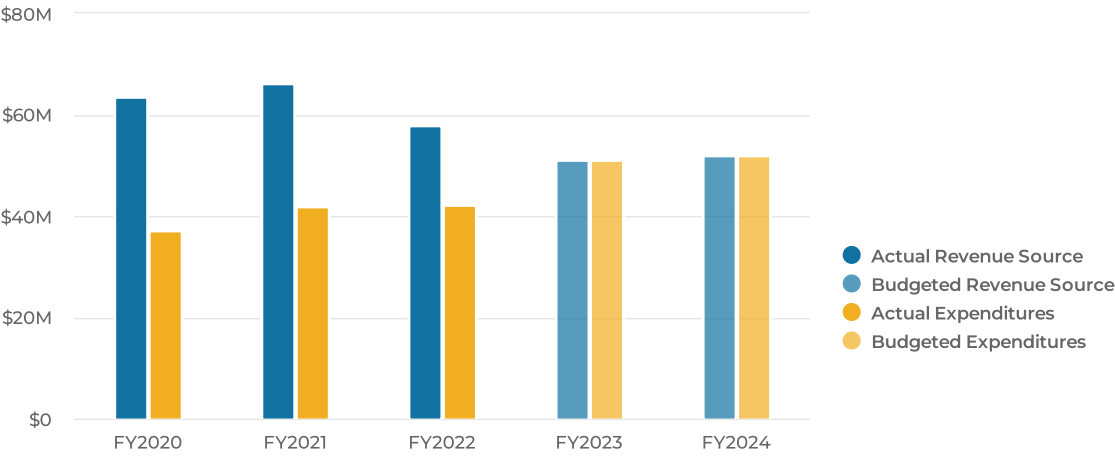


Sewer Fund

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 \$0.7 million, or 1.4 percent. The increase is due to operational costs rising from inflation and additional users added to the system.

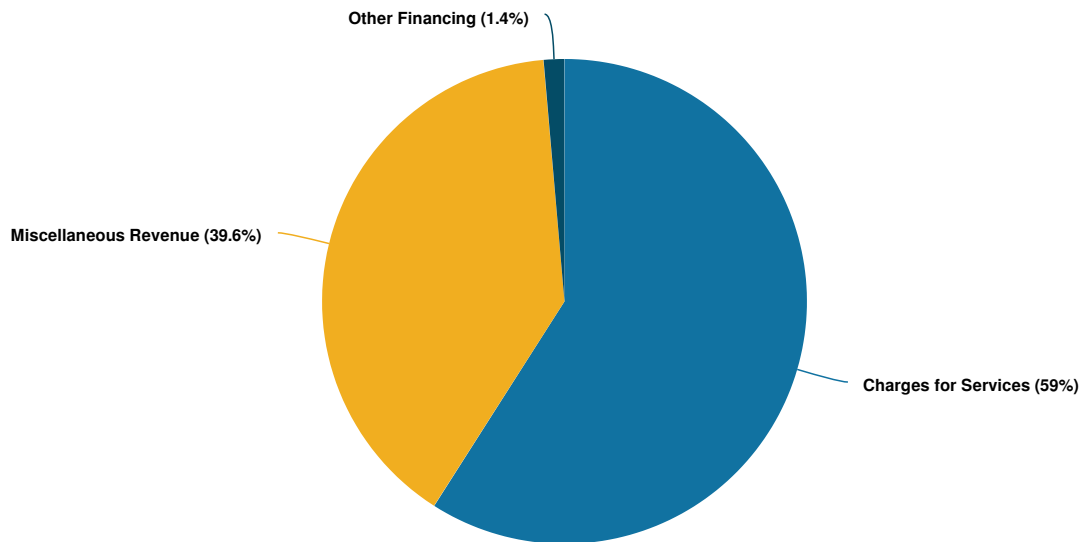


Actual revenue in previous fiscal years are always higher than expenses due to the collection of system connection charges. System connection charges are charged to new customers but are used in the future for system upgrades.

Revenues by Source

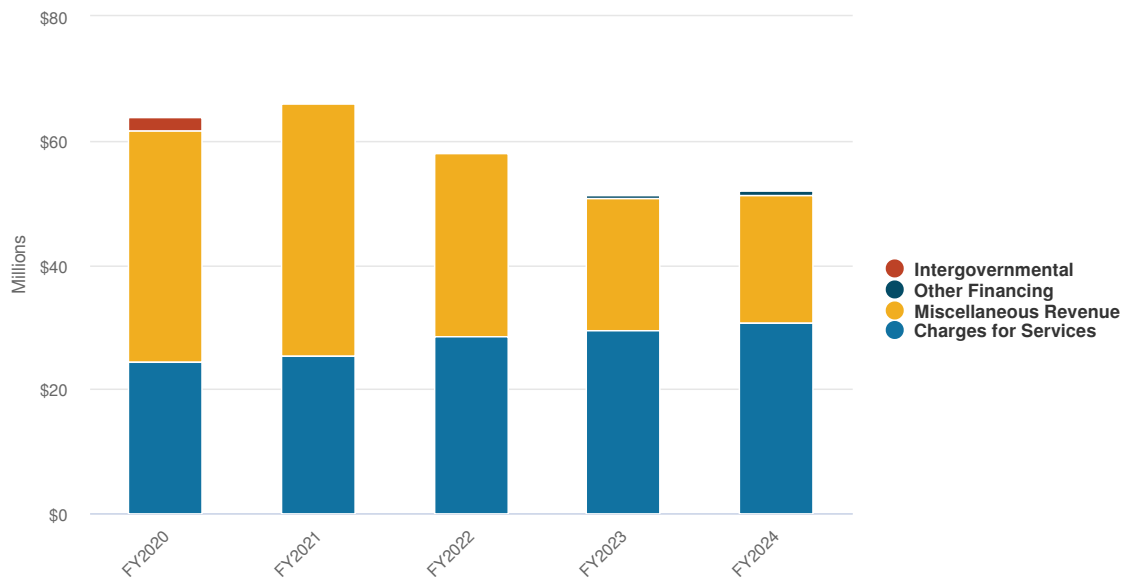
The largest revenue source is the sewer service charge. The miscellaneous revenue includes assessment fees, which pay for sewer debt, and connection fees, which are used to fund future sewer expansion and improvements.

Projected 2024 Revenues by Source



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

Budgeted and Historical 2024 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.



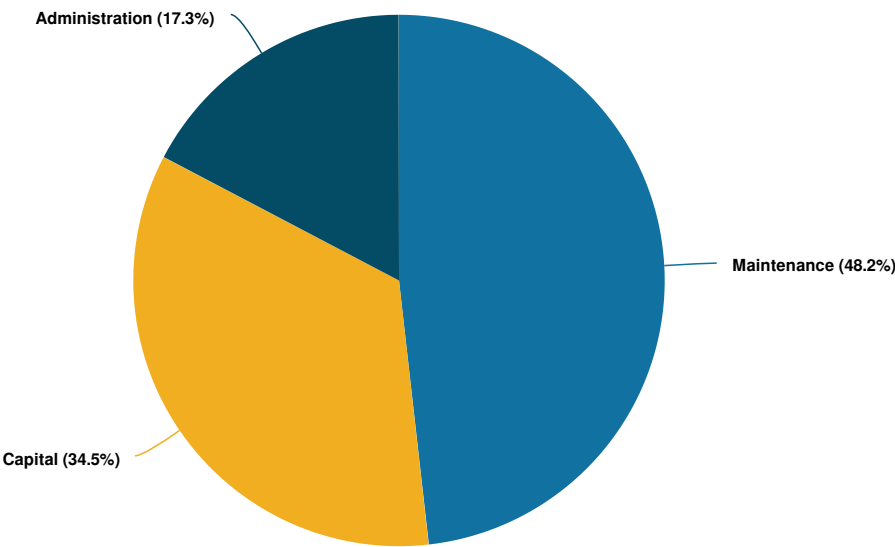
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Revenue Source | | | | |
| Miscellaneous Revenue | | | | |
| Penalties and Interest | \$62,240 | \$220,000 | \$220,000 | 0% |
| Operating Investment Int | \$174,866 | \$250,000 | \$250,000 | 0% |
| Gain or Loss on Invest - Oper | -\$1,057,135 | \$0 | \$0 | 0% |
| Rents | \$65,803 | \$80,000 | \$80,000 | 0% |
| Miscellaneous Revenues | \$559,775 | \$190,000 | \$190,000 | 0% |
| Lease Financing | \$54,734 | | \$0 | N/A |
| Disposal of Equipment | \$101,416 | \$0 | \$0 | 0% |
| Assessment Investment Int | \$96,253 | \$100,000 | \$100,000 | 0% |
| Transmission Investment Int | \$193,301 | \$200,000 | \$200,000 | 0% |
| Expansion Investment Int | \$186,716 | \$175,000 | \$175,000 | 0% |
| Interest Income-Leases | \$2,085 | | \$0 | N/A |
| Gain or Loss on Invest - Assmt | -\$823,714 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Trans | -\$1,657,796 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Expan | -\$1,584,956 | \$0 | \$0 | 0% |
| Connection Fees | \$14,849,154 | \$9,205,941 | \$9,096,682 | -1.2% |
| Assessment Fees | \$8,962,897 | \$8,524,061 | \$7,971,459 | -6.5% |
| Capitalized Ord 38 Fees | \$9,355,591 | \$2,300,000 | \$2,300,000 | 0% |
| Total Miscellaneous Revenue: | \$29,541,232 | \$21,245,002 | \$20,583,141 | -3.1% |
| | | | | |
| Charges for Services | | | | |
| Service Charges | \$24,833,020 | \$27,321,600 | \$28,380,330 | 3.9% |
| Permit Fees | \$278,600 | \$200,000 | \$200,000 | 0% |
| Holding Tank Fees | \$555,916 | \$524,000 | \$438,000 | -16.4% |
| Misc Operating Fees | \$289,867 | \$100,000 | \$150,000 | 50% |
| Plan Review Cost - Ord 38 | \$121,051 | \$95,000 | \$95,000 | 0% |
| Construction Inspection-Ord 38 | \$2,011,111 | \$1,000,000 | \$1,000,000 | 0% |
| Biosolids Revenue | \$399,279 | \$175,250 | \$450,000 | 156.8% |
| Total Charges for Services: | \$28,488,842 | \$29,415,850 | \$30,713,330 | 4.4% |
| | | | | |
| Other Financing | | | | |
| Interfund Transfers In | \$115,500 | \$115,500 | \$115,500 | 0% |
| Appropriated Reserve | \$0 | \$537,596 | \$601,112 | 11.8% |
| Total Other Financing: | \$115,500 | \$653,096 | \$716,612 | 9.7% |
| Total Revenue Source: | \$58,145,575 | \$51,313,948 | \$52,013,083 | 1.4% |



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 530 pump stations and over 980 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 transmission and treatment loan payments.

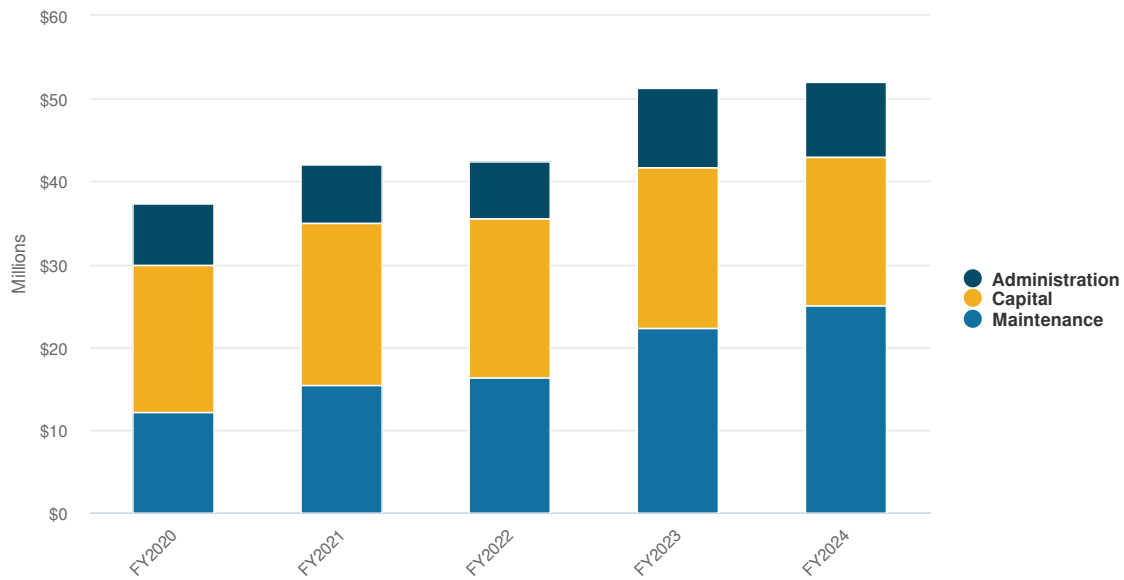
Budgeted Expenditures by Function



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 and inflation.

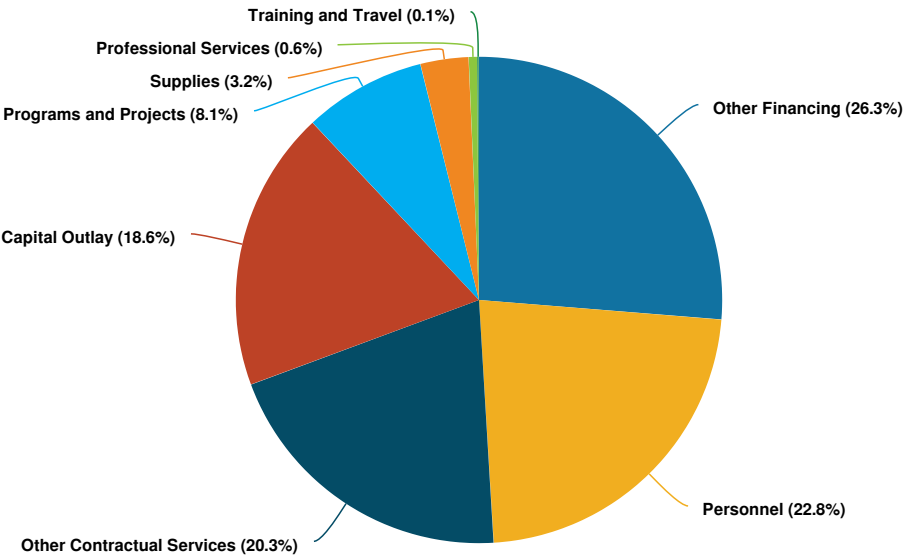
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|----------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| Expenditures | | | | |
| Administration | \$6,856,107 | \$9,709,806 | \$9,000,060 | -7.3% |
| Maintenance | \$16,303,823 | \$22,207,670 | \$25,078,910 | 12.9% |
| Capital | \$19,235,417 | \$19,396,472 | \$17,934,113 | -7.5% |
| Total Expenditures: | \$42,395,347 | \$51,313,948 | \$52,013,083 | 1.4% |



Expenditures by Expense Type

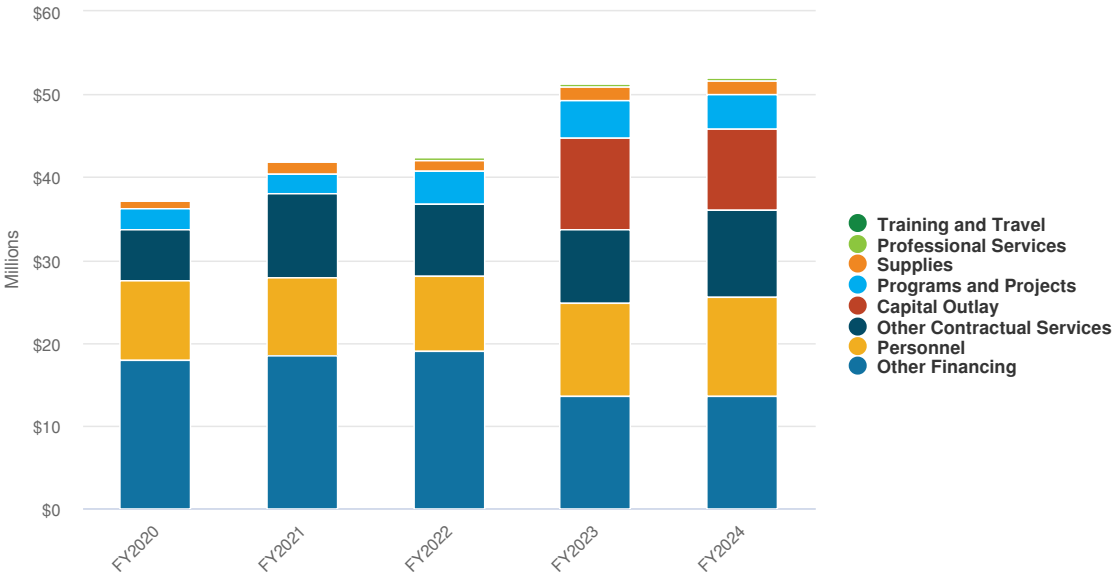
As demonstrated in the pie chart below, Other Financing Sources is the largest expenditure. This source includes the \$13.4 million in payments made on financed infrastructure. As mentioned before, the principal payments do not show on the financial statements as expenses. These payments show as a reduction in debt owed. If this expense was removed from the pie chart, the largest expenditure would be personnel followed by other contractual services which includes utility costs.

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 2020 through FY 2022 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 2023 and FY 2024. Also, because the outlay is an asset in FY 2020 through FY 2022, depreciation expense shows in Other Financing Sources where it does not show in the budget years FY 2023 and FY 2024. Another difference is that FY 2023 and FY 2024 include payments made on debt which does not show in FY 2020 through FY 2022.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|--------------------|---------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| S Admin Salaries | \$1,318,552 | \$1,768,740 | \$1,697,357 | -4% |
| Vision Plan | \$1,018 | \$1,485 | \$1,485 | 0% |
| Dental Plan | \$13,289 | \$14,850 | \$14,850 | 0% |
| FICA Tax | \$95,458 | \$135,309 | \$129,847 | -4% |
| Health Insurance | \$432,180 | \$469,800 | \$469,800 | 0% |
| Worker's Compensation | \$26,893 | \$36,190 | \$37,646 | 4% |
| Pension | \$129,350 | \$309,665 | \$323,710 | 4.5% |
| S Maintenance Salaries | \$4,167,451 | \$5,199,017 | \$5,706,963 | 9.8% |
| Vision Plan | \$3,041 | \$4,950 | \$5,115 | 3.3% |
| Dental Plan | \$40,783 | \$49,500 | \$51,150 | 3.3% |
| FICA Tax | \$306,987 | \$397,725 | \$436,583 | 9.8% |
| Health Insurance | \$1,362,478 | \$1,566,000 | \$1,618,200 | 3.3% |
| Worker's Compensation | \$158,742 | \$213,600 | \$251,720 | 17.8% |
| Pension | \$1,067,435 | \$931,356 | \$1,090,500 | 17.1% |
| Total Personnel: | \$9,123,658 | \$11,098,187 | \$11,834,926 | 6.6% |
| | | | | |
| Professional Services | | | | |
| Legal | \$56,514 | \$60,000 | \$75,000 | 25% |
| Other Professional Services | \$214,039 | \$192,600 | \$192,300 | -0.2% |
| Engineering | \$8,011 | \$0 | \$4,000 | N/A |
| Other Professional Services | \$1,529 | \$50,000 | \$25,000 | -50% |
| Total Professional Services: | \$280,094 | \$302,600 | \$296,300 | -2.1% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$28,843 | \$199,444 | \$36,960 | -81.5% |
| Postage & Freight | \$2,377 | \$2,800 | \$2,800 | 0% |
| Rental and Leases | \$600 | \$0 | \$0 | 0% |
| Insurance | \$443,678 | \$506,566 | \$559,764 | 10.5% |
| Repairs and Maintenance | \$39,440 | \$52,922 | \$61,854 | 16.9% |
| Computer Equip Maint - 5442 | \$254,359 | \$465,153 | \$407,690 | -12.4% |
| Advertising | \$13,587 | \$11,580 | \$14,620 | 26.3% |
| Other Contractual Services | \$43,851 | \$72,950 | \$53,643 | -26.5% |
| Communications | \$194,827 | \$223,540 | \$370,900 | 65.9% |
| Postage & Freight | \$346 | \$1,400 | \$1,400 | 0% |
| Utilities - Electric | \$1,311,625 | \$1,501,500 | \$1,633,500 | 8.8% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Utilities - Wastewater Treatme | \$4,335,140 | \$3,775,000 | \$3,599,530 | -4.6% |
| Utilities - Other | \$48,046 | \$123,000 | \$55,000 | -55.3% |
| Utilities - BioSolids Electric | \$134,762 | \$150,000 | \$250,000 | 66.7% |
| Utilities - Biosolids Gas | \$170,076 | \$125,000 | \$350,500 | 180.4% |
| Utilities - Biosolids - DSWA | \$72,730 | \$50,000 | \$50,000 | 0% |
| Rental and Leases | \$1,850 | \$100,669 | \$111,200 | 10.5% |
| Repairs and Maintenance | \$544 | \$0 | \$155 | N/A |
| Maint & Repair Off/Lab/Softwa | \$19,956 | \$29,413 | \$33,000 | 12.2% |
| Vehicle Maintenance | \$212,752 | \$237,500 | \$225,000 | -5.3% |
| Facilities Maintenance -5721 | \$81,274 | \$103,000 | \$113,000 | 9.7% |
| Communications Maint | \$30,839 | \$120,500 | \$110,500 | -8.3% |
| Maint - Collection & Other | \$395,540 | \$182,000 | \$1,550,000 | 751.6% |
| Maint - Pumping Equip | \$350,035 | \$303,600 | \$400,000 | 31.8% |
| Maint - Treatment Plant | \$342,787 | \$330,500 | \$445,000 | 34.6% |
| Maintenance - LM Equipment | \$32,257 | \$40,250 | \$40,250 | 0% |
| Other Contractual Services | \$206,825 | \$211,000 | \$0 | -100% |
| Other Contractual Srvs Bio Sol | \$0 | \$75,000 | \$75,000 | 0% |
| Rental and temporary easements | \$15,816 | \$0 | \$15,300 | N/A |
| Total Other Contractual Services: | \$8,784,761 | \$8,994,287 | \$10,566,566 | 17.5% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,958 | \$10,245 | \$3,480 | -66% |
| Fuel | \$46,614 | \$66,450 | \$60,000 | -9.7% |
| Dues & Subscriptions | \$415 | \$890 | \$730 | -18% |
| Uniforms | \$6,078 | \$5,966 | \$5,922 | -0.7% |
| Tools and Small Equipment | \$7,757 | \$32,400 | \$5,778 | -82.2% |
| Computer Equipment - 5422 | \$14,663 | \$25,000 | \$25,000 | 0% |
| Other Supplies | \$15,241 | \$16,648 | \$21,500 | 29.1% |
| Office / Operating Supplies | \$186,828 | \$182,000 | \$200,000 | 9.9% |
| Supplies - Safety | \$16,896 | \$60,000 | \$40,000 | -33.3% |
| Fuel | \$290,573 | \$212,750 | \$330,000 | 55.1% |
| Dues & Subscriptions | \$3,132 | \$2,400 | \$2,400 | 0% |
| Uniforms | \$112,152 | \$110,000 | \$126,500 | 15% |
| Maintenance & Repairs Parts | \$232 | \$0 | \$0 | 0% |
| Tools and Small Equipment | \$43,577 | \$58,000 | \$52,000 | -10.3% |
| Sm. Computer Equipment | \$13,122 | \$25,000 | \$20,000 | -20% |
| Tools & Sm Equip- Safety | \$17,172 | \$40,000 | \$35,000 | -12.5% |
| Laboratory Equip | \$16,304 | \$30,000 | \$15,000 | -50% |
| Chemicals | \$315,728 | \$444,000 | \$344,000 | -22.5% |
| Land Mgt Supplies | \$143,543 | \$320,000 | \$375,000 | 17.2% |
| Total Supplies: | \$1,251,984 | \$1,641,749 | \$1,662,310 | 1.3% |
| | | | | |
| Programs and Projects | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Shared Cost | \$3,912,732 | \$4,644,293 | \$4,222,269 | -9.1% |
| Miscellaneous | \$68,100 | \$0 | \$1,344 | N/A |
| Total Programs and Projects: | \$3,980,832 | \$4,644,293 | \$4,223,613 | -9.1% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$2,150 | \$8,650 | \$7,460 | -13.8% |
| Mileage | \$0 | \$210 | \$210 | 0% |
| Seminars/Conferences/Training | \$17,391 | \$20,000 | \$49,000 | 145% |
| Travel | \$406 | \$500 | \$500 | 0% |
| Total Training and Travel: | \$19,947 | \$29,360 | \$57,170 | 94.7% |
| | | | | |
| Capital Outlay | | | | |
| Machinery and Equipment | \$0 | \$208,000 | \$232,985 | 12% |
| M & E - Computer - 5421 | \$0 | \$143,000 | \$87,400 | -38.9% |
| M & E - Facilities - 5720 | \$0 | \$310,000 | \$225,000 | -27.4% |
| M & E - Comm - 6010 | \$0 | \$250,000 | \$450,000 | 80% |
| M & E - Laboratory Equip | \$0 | \$35,000 | \$35,000 | 0% |
| M & E - Tools | \$0 | \$260,000 | \$425,000 | 63.5% |
| Transportation Equip | \$0 | \$1,233,000 | \$1,315,000 | 6.7% |
| Pumping Equipment | \$0 | \$2,450,000 | \$2,050,000 | -16.3% |
| Treatment & Disposal Equip | \$0 | \$70,000 | \$385,000 | 450% |
| PS - Rec Wells & Pits | \$0 | \$3,500,000 | \$3,500,000 | 0% |
| Collections Systems | \$0 | \$1,500,000 | \$0 | -100% |
| Purchased Capacity | \$0 | \$990,394 | \$990,394 | 0% |
| Total Capital Outlay: | \$0 | \$10,949,394 | \$9,695,779 | -11.4% |
| | | | | |
| Other Financing | | | | |
| Compensated Absences | -\$314,780 | \$0 | \$0 | 0% |
| Interfund Transfers Out | \$49,250 | \$48,000 | \$48,000 | 0% |
| Contingency | \$0 | \$200,000 | \$200,000 | 0% |
| Interest Expense | \$3,920,622 | \$13,406,078 | \$13,428,419 | 0.2% |
| Amortization Expense | \$82,872 | \$0 | \$0 | 0% |
| Depreciation Expense | \$15,216,107 | \$0 | \$0 | 0% |
| Total Other Financing: | \$18,954,071 | \$13,654,078 | \$13,676,419 | 0.2% |
| Total Expense Objects: | \$42,395,347 | \$51,313,948 | \$52,013,083 | 1.4% |



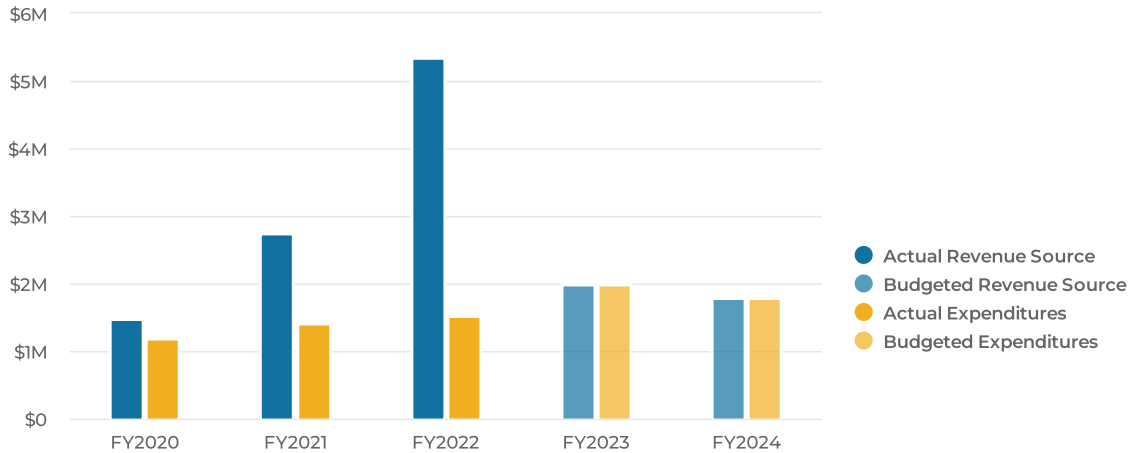


Water Fund

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 decreased \$205,000, or 10.2 percent. The decrease is due to the current year's water system maintenance expenses.

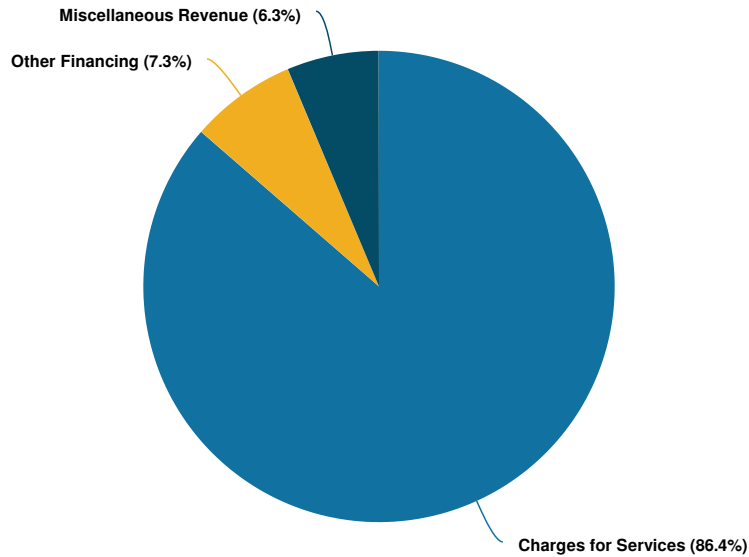


The completed fiscal years of 2020 through 2022 contain capital intergovernmental grants that pay for capital expenditures. As mentioned before, capital expenditures do not show as an expense in full accrual accounting, but rather an asset on the balance sheet with depreciation expense taken over time. Therefore, FY 2020 through FY 2022 did not generate surpluses. These years are where capital grants were recorded covering expenses that were not recorded the same way in the same year.

Revenues by Source

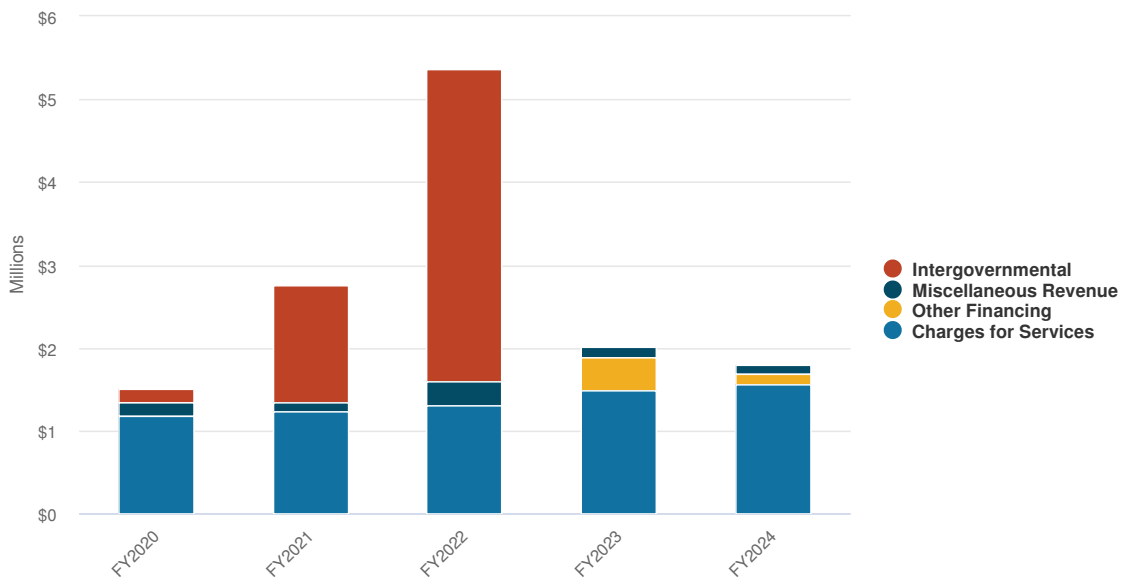
The FY 2024 budget revenues decreased \$205,000 due to the amount of available funds being used from savings. Service charge rates increased to \$392 per EDU, an annual increase of \$15 per EDU. These funds will be used to cover operating costs. Available funds, otherwise known as Other Financing Uses, are being spent to offset the increase in cost to purchase water from the City of Rehoboth and maintain the water tower.

Projected 2024 Revenues by Source



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

Budgeted and Historical 2024 Revenues by Source



There is an increase in Other Financing Sources for FY 2023 and FY 2024. The County is using reserves to help with the impact of costs on County customers. The reserves that are being used are previously collected fees from the water customers. Because there is a limited amount of reserves, the County must raise its rate to make sure the fund operations can be supported by its users. The Intergovernmental revenue in FY 2020 to FY 2022 is a State grant to build the Ellendale water area. The construction of this area was 100 percent supported by this grant.

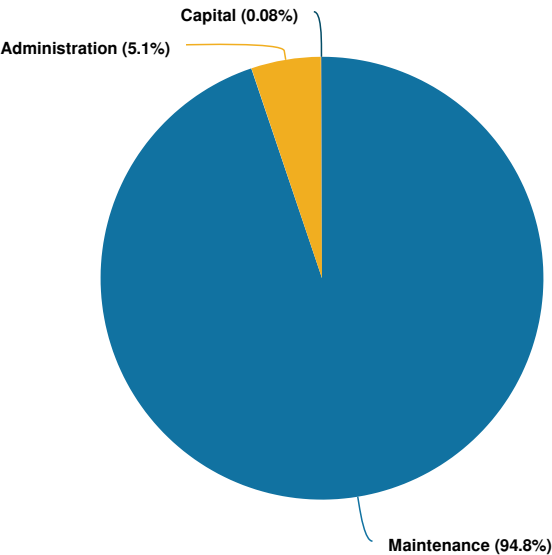
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Revenue Source | | | | |
| Intergovernmental | | | | |
| State Operating Grants | \$4,408 | | \$0 | N/A |
| State Capital Grants | \$3,321,726 | \$0 | \$0 | 0% |
| State Capital Grants | \$440,183 | \$0 | \$0 | 0% |
| Total Intergovernmental: | \$3,766,317 | \$0 | \$0 | 0% |
| | | | | |
| Miscellaneous Revenue | | | | |
| Penalties and Interest | \$2,928 | \$6,000 | \$6,000 | 0% |
| Operating Investment Int | \$6,144 | \$10,000 | \$8,000 | -20% |
| Gain or Loss on Invest - Oper | -\$53,639 | \$0 | \$0 | 0% |
| Rents | \$95,872 | \$94,000 | \$94,000 | 0% |
| Assessment Investment Int | \$1,767 | \$3,000 | \$3,000 | 0% |
| Transmission Investment Int | \$2,672 | \$3,000 | \$3,000 | 0% |
| Expansion Investment Int | \$91 | \$0 | \$0 | 0% |
| Interest Income-Leases | \$1,113 | | \$0 | N/A |
| Gain or Loss on Invest - Assmt | -\$14,006 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Trans | -\$21,382 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Expan | -\$721 | \$0 | \$0 | 0% |
| Connection Fees | \$21,980 | \$0 | \$0 | 0% |
| Developer Contributions | \$239,646 | \$0 | \$0 | 0% |
| Total Miscellaneous Revenue: | \$282,464 | \$116,000 | \$114,000 | -1.7% |
| | | | | |
| Charges for Services | | | | |
| Service Charges | \$1,282,200 | \$1,473,373 | \$1,530,249 | 3.9% |
| Misc Operating Fees | \$8,648 | \$8,737 | \$8,737 | 0% |
| Fire Service Fee | \$17,401 | \$13,050 | \$17,400 | 33.3% |
| Total Charges for Services: | \$1,308,249 | \$1,495,160 | \$1,556,386 | 4.1% |
| | | | | |
| Other Financing | | | | |
| Appropriated Reserve | \$0 | \$395,489 | \$131,034 | -66.9% |
| Total Other Financing: | \$0 | \$395,489 | \$131,034 | -66.9% |
| Total Revenue Source: | \$5,357,030 | \$2,006,649 | \$1,801,420 | -10.2% |



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.

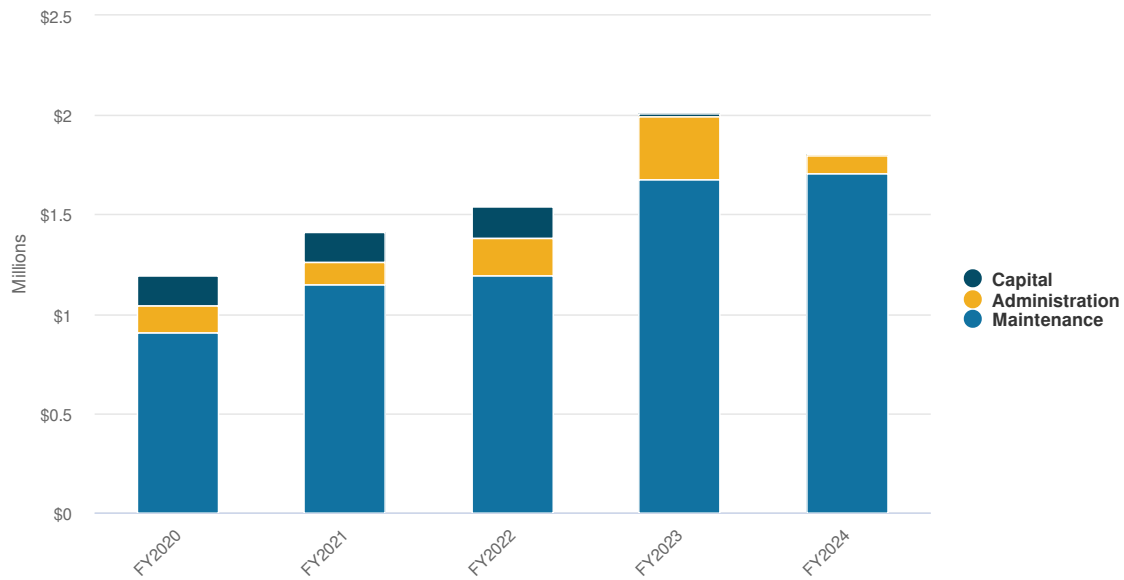
Budgeted Expenditures by Function



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 have been significant increases in maintenance expenses over the last two years. This increase is due to the City of Rehoboth water contract and inflation. The City significantly increased their rates in 2021, and the County is slowly passing this rate increase onto its users.

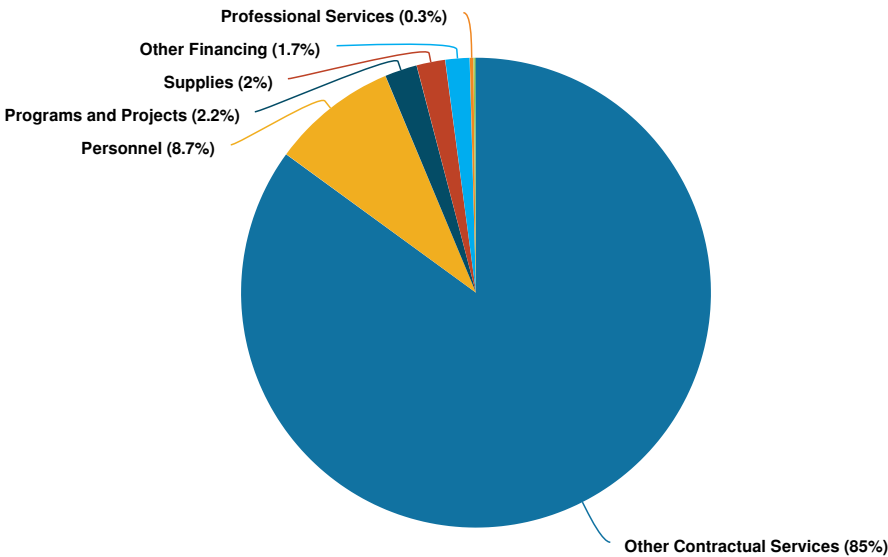
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|----------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------|
| Expenditures | | | | |
| Administration | \$185,794 | \$312,370 | \$91,552 | -70.7% |
| Maintenance | \$1,193,524 | \$1,679,279 | \$1,708,468 | 1.7% |
| Capital | \$161,784 | \$15,000 | \$1,400 | -90.7% |
| Total Expenditures: | \$1,541,102 | \$2,006,649 | \$1,801,420 | -10.2% |



Expenditures by Expense Type

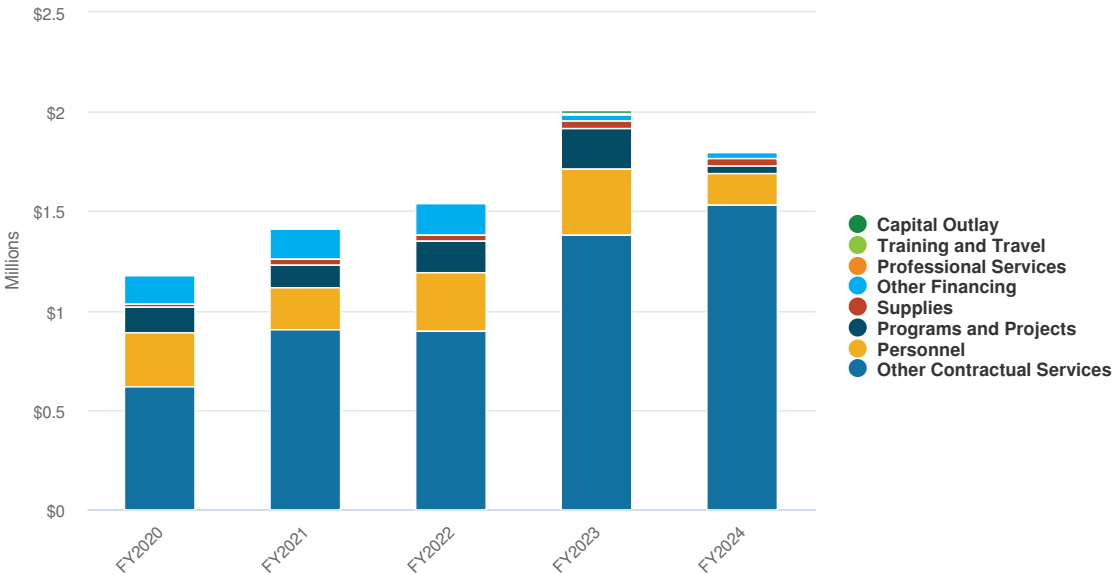
The Water Fund's largest expense is the water being purchased from the City of Rehoboth. Therefore, the largest expense type is other contractual services.

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. There is also a new contract to purchase water from Artesian for the Ellendale area. This contract is only in FY 2023 and FY 2024 in the graph above.

Just like the Sewer Fund, capital expenditures are assets on the balance sheet in the completed years of FY 2020 through FY 2022. Capital Outlays are shown as an expenditure in budgeted years only. Due to rising costs, there are minimal capital purchases in FY 2023 and FY 2024.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Administration | | | | |
| Pension | \$10,729 | \$0 | \$0 | 0% |
| Total Administration: | \$10,729 | \$0 | \$0 | 0% |
| | | | | |
| Maintenance | | | | |
| W Maintenance Salaries | \$173,441 | \$203,887 | \$90,840 | -55.4% |
| Vision Plan | \$174 | \$220 | \$110 | -50% |
| Dental Plan | \$3,399 | \$2,200 | \$1,100 | -50% |
| FICA Tax | \$12,625 | \$15,597 | \$6,950 | -55.4% |
| Health Insurance | \$58,447 | \$69,600 | \$34,800 | -50% |
| Worker's Compensation | \$5,405 | \$7,280 | \$4,368 | -40% |
| Pension | \$24,667 | \$36,315 | \$18,160 | -50% |
| Total Maintenance: | \$278,156 | \$335,099 | \$156,328 | -53.3% |
| Total Personnel: | \$288,885 | \$335,099 | \$156,328 | -53.3% |
| | | | | |
| Professional Services | | | | |
| Administration | | | | |
| Legal | \$0 | \$1,000 | \$1,000 | 0% |
| Other Professional Services | \$3,347 | \$3,800 | \$3,700 | -2.6% |
| Total Administration: | \$3,347 | \$4,800 | \$4,700 | -2.1% |
| | | | | |
| Total Professional Services: | \$3,347 | \$4,800 | \$4,700 | -2.1% |
| | | | | |
| Other Contractual Services | | | | |
| Administration | | | | |
| Communications | \$0 | \$1,100 | \$805 | -26.8% |
| Insurance | \$11,547 | \$14,110 | \$14,132 | 0.2% |
| Computer Equip Maint - 5442 | \$1,603 | \$1,700 | \$1,750 | 2.9% |
| Advertising | \$306 | \$270 | \$275 | 1.8% |
| Other Contractual Services | \$0 | \$60,000 | | N/A |
| Total Administration: | \$13,457 | \$77,180 | \$16,962 | -78% |
| | | | | |
| Maintenance | | | | |
| Communications | \$2,069 | \$1,920 | \$2,880 | 50% |
| Utilities - Water Purchases | \$784,006 | \$950,000 | \$1,060,000 | 11.6% |
| Utilities - Other | \$1,809 | \$1,500 | \$3,000 | 100% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Repairs and Maintenance | \$1,136 | \$500 | \$500 | 0% |
| Rep & Maint Office & Lab Equip | \$159 | \$2,010 | \$7,510 | 273.6% |
| Vehicle Maintenance - 5660 | \$995 | \$3,500 | \$3,500 | 0% |
| Facilities Maintenance -5721 | \$16,662 | \$150,000 | \$150,000 | 0% |
| Water System Maint Lines | \$50,059 | \$75,000 | \$75,000 | 0% |
| Water System Maint Meters | \$28,791 | \$50,000 | \$30,000 | -40% |
| Water System Maint Hydrants | \$36 | \$20,000 | \$40,000 | 100% |
| Water System Maint Mains | \$367 | \$50,000 | \$125,000 | 150% |
| Other Contractual Services | \$0 | \$1,000 | \$17,500 | 1,650% |
| Total Maintenance: | \$886,088 | \$1,305,430 | \$1,514,890 | 16% |
| | | | | |
| Capital | | | | |
| Rental and Leases | \$2,030 | \$0 | \$0 | 0% |
| Total Capital: | \$2,030 | \$0 | \$0 | 0% |
| Total Other Contractual Services: | \$901,575 | \$1,382,610 | \$1,531,852 | 10.8% |
| | | | | |
| Supplies | | | | |
| Maintenance | | | | |
| Office / Operating Supplies | \$5,290 | \$5,500 | \$5,500 | 0% |
| Fuel | \$9,983 | \$13,500 | \$13,000 | -3.7% |
| Dues & Subscriptions | \$200 | \$250 | \$250 | 0% |
| Uniforms | \$2,666 | \$3,000 | \$4,500 | 50% |
| Tools & Sm Equipment - 5670 | \$10,401 | \$12,000 | \$10,000 | -16.7% |
| Laboratory Equip | \$0 | \$2,500 | \$2,500 | 0% |
| Total Maintenance: | \$28,540 | \$36,750 | \$35,750 | -2.7% |
| | | | | |
| Total Supplies: | \$28,540 | \$36,750 | \$35,750 | -2.7% |
| | | | | |
| Programs and Projects | | | | |
| Administration | | | | |
| Shared Cost | \$163,030 | \$200,390 | \$39,890 | -80.1% |
| Total Administration: | \$163,030 | \$200,390 | \$39,890 | -80.1% |
| Total Programs and Projects: | \$163,030 | \$200,390 | \$39,890 | -80.1% |
| | | | | |
| Training and Travel | | | | |
| Maintenance | | | | |
| Seminars/Conferences/Training | \$740 | \$2,000 | \$1,500 | -25% |
| Total Maintenance: | \$740 | \$2,000 | \$1,500 | -25% |
| Total Training and Travel: | \$740 | \$2,000 | \$1,500 | -25% |
| | | | | |
| Capital Outlay | | | | |
| Capital | | | | |
| M & E - Computer - 5421 | \$0 | \$0 | \$1,400 | N/A |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| M & E - Tools | \$0 | \$15,000 | \$0 | -100% |
| Total Capital: | \$0 | \$15,000 | \$1,400 | -90.7% |
| Total Capital Outlay: | \$0 | \$15,000 | \$1,400 | -90.7% |
| | | | | |
| Other Financing | | | | |
| Administration | | | | |
| Compensated Absences | -\$4,769 | \$0 | \$0 | 0% |
| Contingency | \$0 | \$30,000 | \$30,000 | 0% |
| Total Administration: | -\$4,769 | \$30,000 | \$30,000 | 0% |
| | | | | |
| Capital | | | | |
| Depreciation Expense | \$159,754 | \$0 | \$0 | 0% |
| Total Capital: | \$159,754 | \$0 | \$0 | 0% |
| Total Other Financing: | \$154,985 | \$30,000 | \$30,000 | 0% |
| Total Expense Objects: | \$1,541,102 | \$2,006,649 | \$1,801,420 | -10.2% |



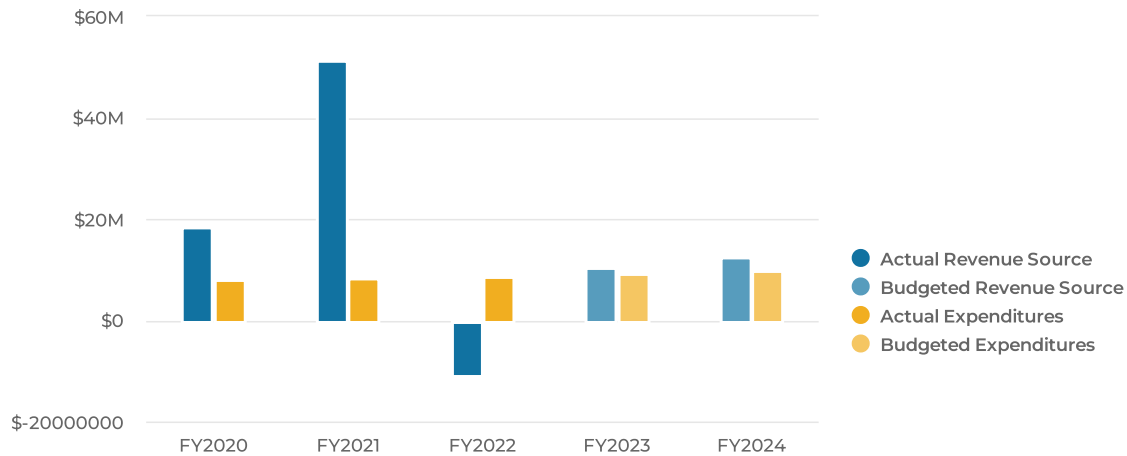


Fiduciary Fund

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 1.5% percent cost-of-living adjustment.

Summary

As more employees retire and health care costs continue to rise, the Fiduciary Funds' expense is projected to increase. Until the County's pension funds are again fully funded, it is the intent of the County to show more revenue than expenses in any given year.



For FY 2020 and FY 2021, the County contributed \$5 million over the required actuarial contribution. In FY 2022, the County was impacted by the financial markets and lost money on its investments. However, the County anticipates showing most of those losses regained back in FY 2023.

The County will fund its fiduciary fund at the required actuarial determined contribution in this budget.

Revenues by Source

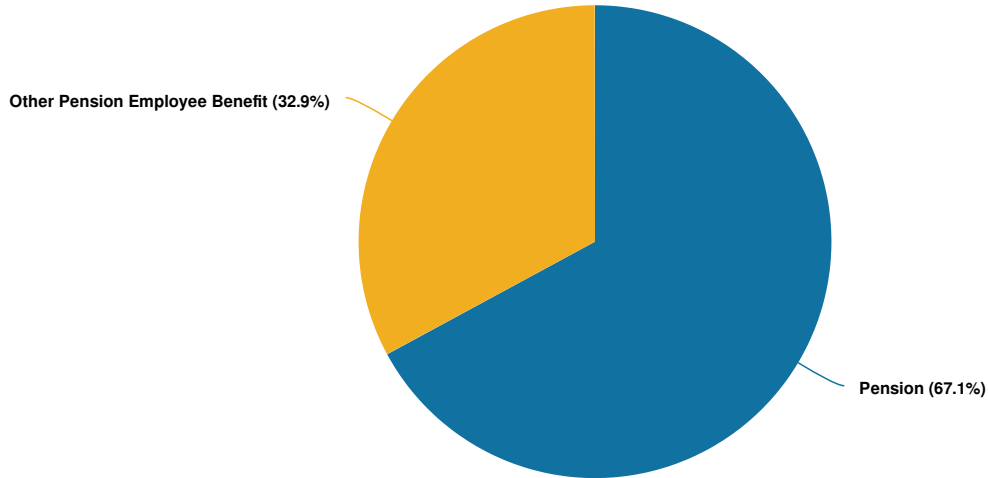
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|----------------------|---------------------|------------------------|-----------------------------------------------------|
| Revenue Source | | | | |
| Miscellaneous Revenue | | | | |
| Investment Interest | \$5,201,521 | \$2,469,104 | \$3,000,000 | 21.5% |
| Unreal. Gain or Loss on Invest | -\$17,817,272 | \$0 | \$0 | 0% |
| Pension Contribution | \$3,776,535 | \$3,312,196 | \$4,507,094 | 36.1% |
| Employee Contribution | \$324,090 | \$290,000 | \$330,000 | 13.8% |
| Investment Interest | \$2,629,118 | \$1,000,000 | \$2,000,000 | 100% |
| Unreal. Gain or Loss on Invest | -\$7,741,047 | \$0 | \$0 | 0% |
| Pension Contribution | \$2,766,223 | \$3,312,195 | \$2,762,412 | -16.6% |
| Total Miscellaneous Revenue: | -\$10,860,832 | \$10,383,495 | \$12,599,506 | 21.3% |
| Total Revenue Source: | -\$10,860,832 | \$10,383,495 | \$12,599,506 | 21.3% |



Expenditures by Fund

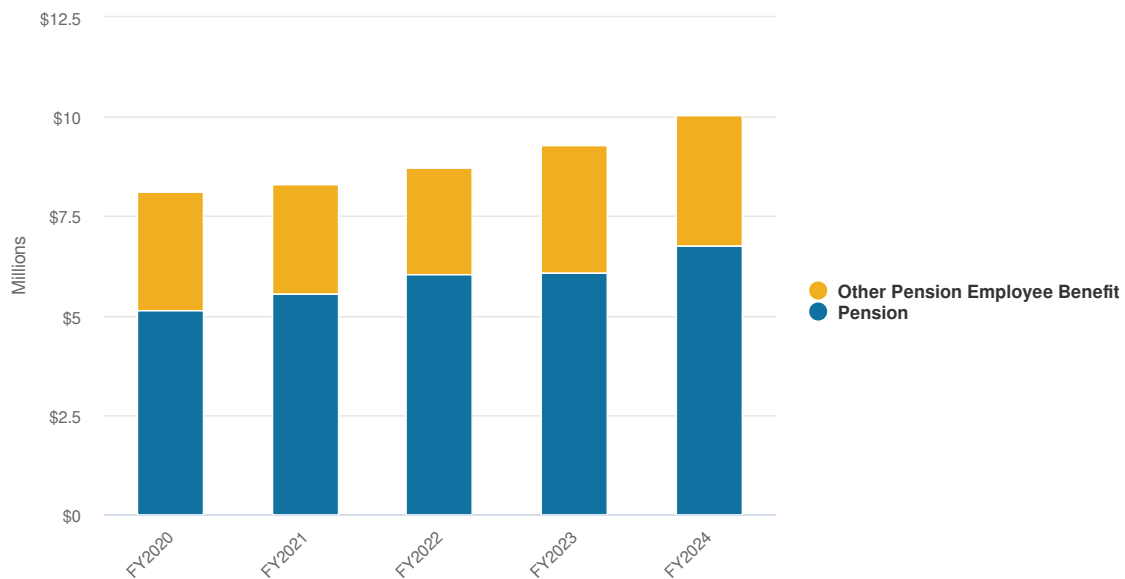
The Fiduciary Fund is made up of the Pension Fund and the Post-Retirement Employee Benefit Trust (OPEB) Fund. As shown in the pie chart below, the Pension Fund is much larger than the OPEB fund. Pension Fund pays for the retirees' pension, whereas the OPEB Fund pays for the health benefits of the retirees.

2024 Expenditures by Fund



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

Budgeted and Historical 2024 Expenditures by Fund



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------|---------------|---------------|------------------------|-----------------------------------------------------|
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|----------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Pension | | | | |
| Benefit Payments out of Pen | \$5,670,848 | \$5,743,300 | \$6,313,260 | 9.9% |
| Other Professional Services | \$190,179 | \$145,000 | \$200,000 | 37.9% |
| Investment Expense | \$189,219 | \$183,000 | \$235,000 | 28.4% |
| Total Pension: | \$6,050,246 | \$6,071,300 | \$6,748,260 | 11.2% |
| | | | | |
| Other Pension Employee Benefit | | | | |
| Benefit Payments out of Pen | \$2,531,838 | \$3,052,868 | \$3,135,000 | 2.7% |
| Other Professional Services | \$81,712 | \$79,000 | \$85,000 | 7.6% |
| Investment Expense | \$78,589 | \$78,000 | \$88,000 | 12.8% |
| Total Other Pension Employee Benefit: | \$2,692,139 | \$3,209,868 | \$3,308,000 | 3.1% |
| Total: | \$8,742,385 | \$9,281,168 | \$10,056,260 | 8.4% |





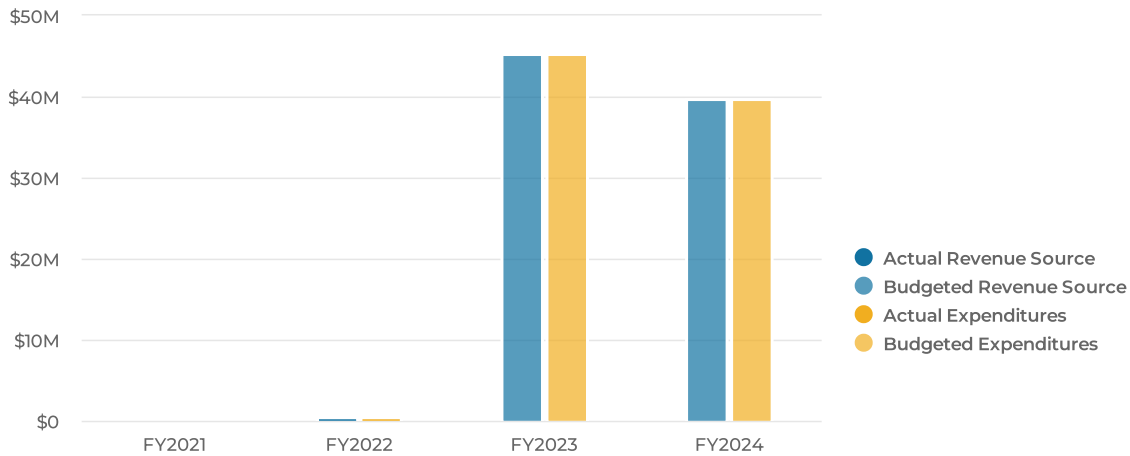
American Rescue Plan Grant Fund

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

Summary

This fund has been created to track the \$45.5 million the County has received 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.



The County has until December 2024 to commit the entire \$45.5 million. Until the funds are completely spent, the budget will contain the remaining amount to spend.



FUNDING SOURCES

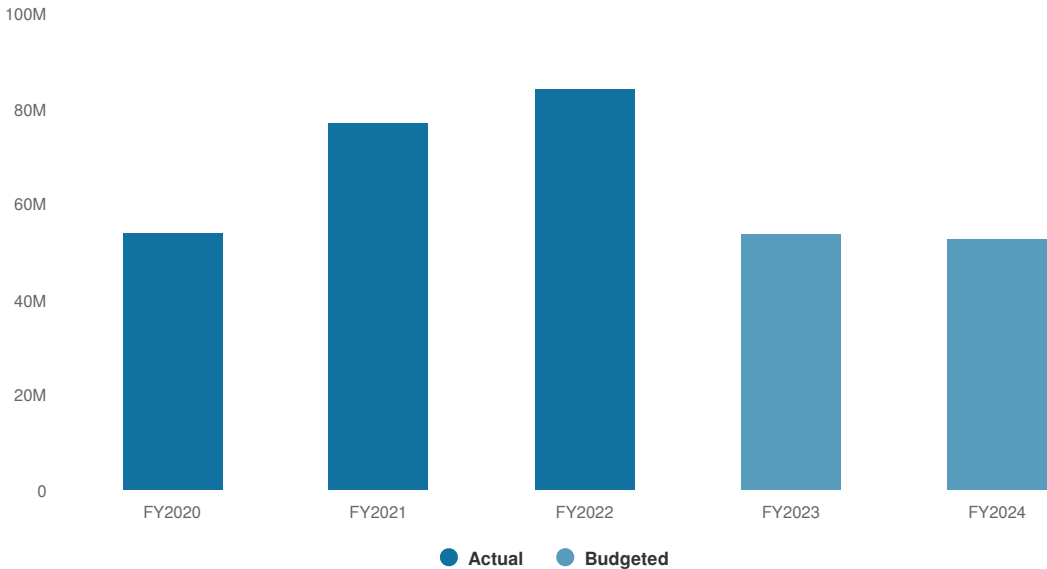


Taxes Summary

Taxes include property taxes, realty transfer tax, accommodation tax, fire service fee and penalties and interest. Budgeted tax revenue is down due to fewer property transfers happening in the county. Property tax revenue is up, but real estate transfer tax is down. The County budgets realty transfer tax conservatively by budgeting approximately 60 percent of what is projected for FY 2023. The property tax rate remains unchanged from last fiscal year.

\$52,979,000 **-\$643,000**
(-1.20% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual



Budgeted tax revenue is consistently lower than actual due to the County only budgeting a percentage of what it is expected to be collected during the fiscal year. The reason for this is twofold. The first reason is that RTT is restricted and cannot be spent on all expenses in the operating budget. The second reason is that RTT is highly volatile. If the entire amount was budgeted, it would mean the government is relying on a volatile revenue source. In order to sustain the government, the County limits how much of its operations are paid for by RTT.

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.

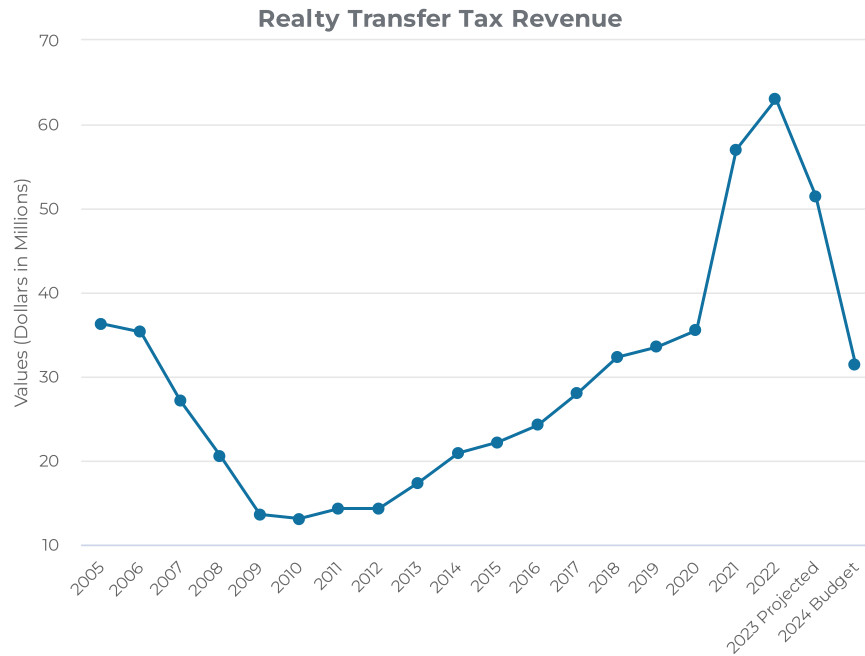
The estimated total property tax revenue has increased \$687,000, or 3.9 percent. The increase reflects the new construction and improvements placed on the tax assessment rolls.



Realty Transfer Tax

Realty Transfer Tax (RTT) is budgeted to be \$31.5 million which is 1.3 million lower than FY 2023's budget. In keeping with a conservative budget approach, the County plans to operate using approximately 60 percent of what is expected to be collected in FY 2023. 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. Five years ago, RTT was half of what was collected in FY 2022.

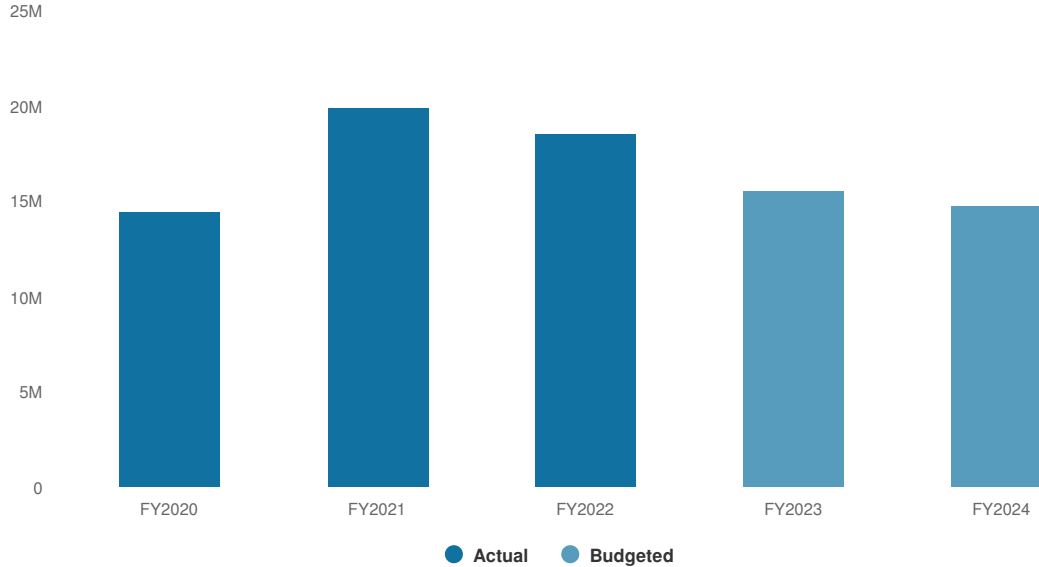


Charges for Services - General Fund Summary

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-six percent of the charges for services are building-related and economically sensitive.

\$14,790,630 **-\$786,000**
(-5.05% vs. prior year)

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



The decrease in charges for services has to do with building-related revenue. This type of revenue is down \$1.3 million over last budget year.

Revenues by Source

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------------------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Revenue Source | | | | |
| Charges for Services | | | | |
| Charges for Services | | | | |
| Mobile Home Placement Fee | \$221,658 | \$150,000 | \$200,000 | 33.3% |
| Building Inspection Fees | \$2,143,931 | \$1,960,000 | \$1,608,000 | -18% |
| Misc General Fees for Services | \$5,191 | \$0 | \$0 | 0% |
| General Other Charges | \$7,840 | \$7,000 | \$8,000 | 14.3% |
| Build Permits & Zoning Fees | \$3,022,927 | \$2,630,000 | \$2,267,000 | -13.8% |
| Misc EMS Fees for Services | \$61,385 | \$40,000 | \$60,000 | 50% |
| 911 System Fee | \$559,637 | \$559,630 | \$559,630 | 0% |
| Private Rd Review & Inspection | \$2,829,617 | \$2,200,000 | \$2,122,000 | -3.5% |
| Engineering Other Charges | \$16,152 | \$15,000 | \$15,000 | 0% |
| Misc. Industrial Airpark Fees | \$66,214 | \$70,000 | \$70,000 | 0% |

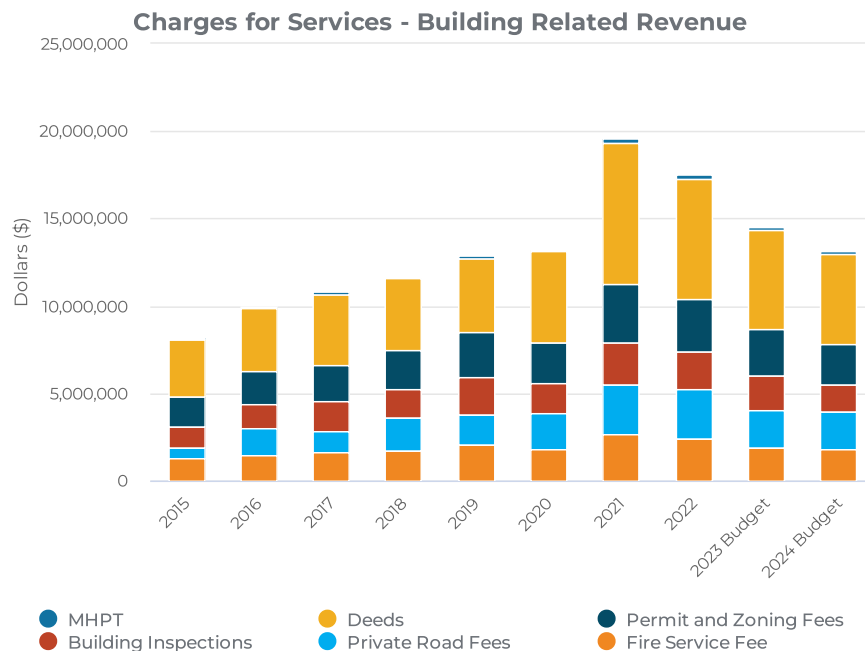


| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| Airport Fuel Sales | \$41,974 | \$30,000 | \$40,000 | 33.3% |
| ED Other Charges | \$1,500 | \$7,000 | \$1,500 | -78.6% |
| Clerk of the Peace | \$214,173 | \$175,000 | \$200,000 | 14.3% |
| Prothonotary | \$53 | \$0 | \$0 | 0% |
| Recorder of Deeds | \$6,681,752 | \$5,488,000 | \$5,011,000 | -8.7% |
| Recorder of Deeds - Maint | \$66,013 | \$60,000 | \$49,500 | -17.5% |
| Recorder of Deeds - Town 1% | \$172,001 | \$135,000 | \$129,000 | -4.4% |
| Register of Wills | \$1,577,899 | \$1,300,000 | \$1,500,000 | 15.4% |
| Sheriff | \$851,311 | \$750,000 | \$950,000 | 26.7% |
| Total Charges for Services: | \$18,541,226 | \$15,576,630 | \$14,790,630 | -5% |
| Total Charges for Services: | \$18,541,226 | \$15,576,630 | \$14,790,630 | -5% |
| Total Revenue Source: | \$18,541,226 | \$15,576,630 | \$14,790,630 | -5% |

General Fund Real Estate Sensitive Revenues

As mentioned above, 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 was collected in the past full year.

The County has seen a decrease in building activity the last three years. Therefore, the County has budgeted approximately 75 percent of what the County collected in FY 2022. The graph below shows the change in amounts in these economically-driven revenue sources. The years shown below are the actual audited numbers for the last 8 years as compared to the FY 2023 and FY 2024 budgeted amounts. It is important to note that FY 2023's revenue is anticipated to be lower than FY 2022's revenue but still higher than FY 2020.

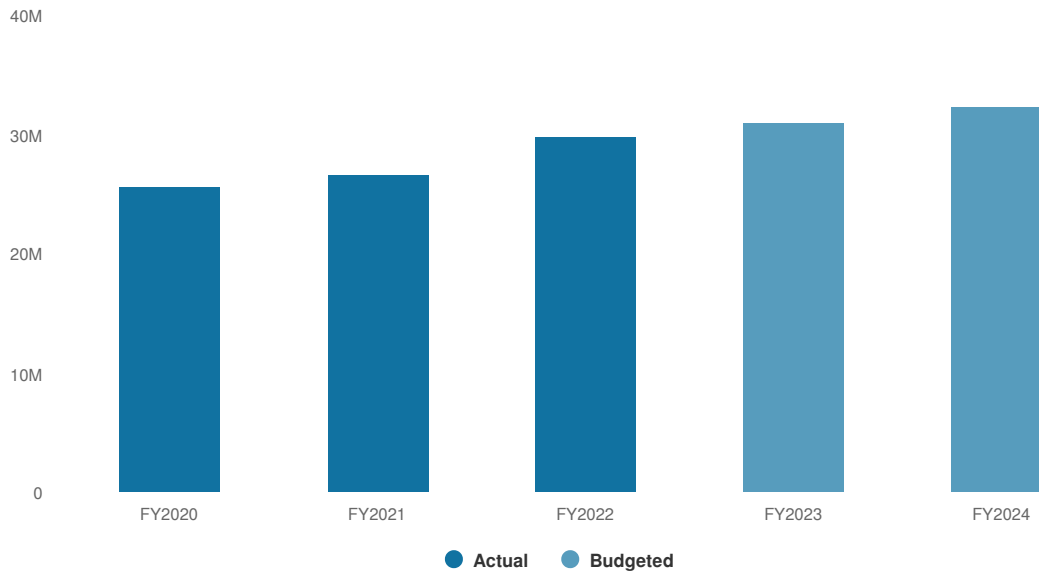


Charges for Services - Enterprise Funds Summary

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.

\$32,269,716 **\$1,358,706**
(4.40% vs. prior year)

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



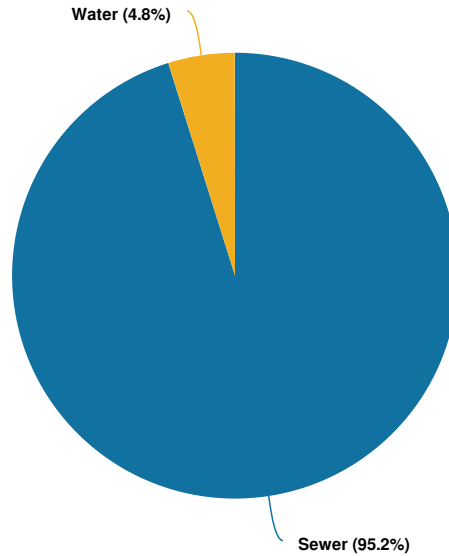
The increase in charges of services is twofold: new customers and a change in service charge rates. Service charge rates are proposed to increase annually by \$10 in the sewer funds and \$15 in the water fund.



Revenue by Fund

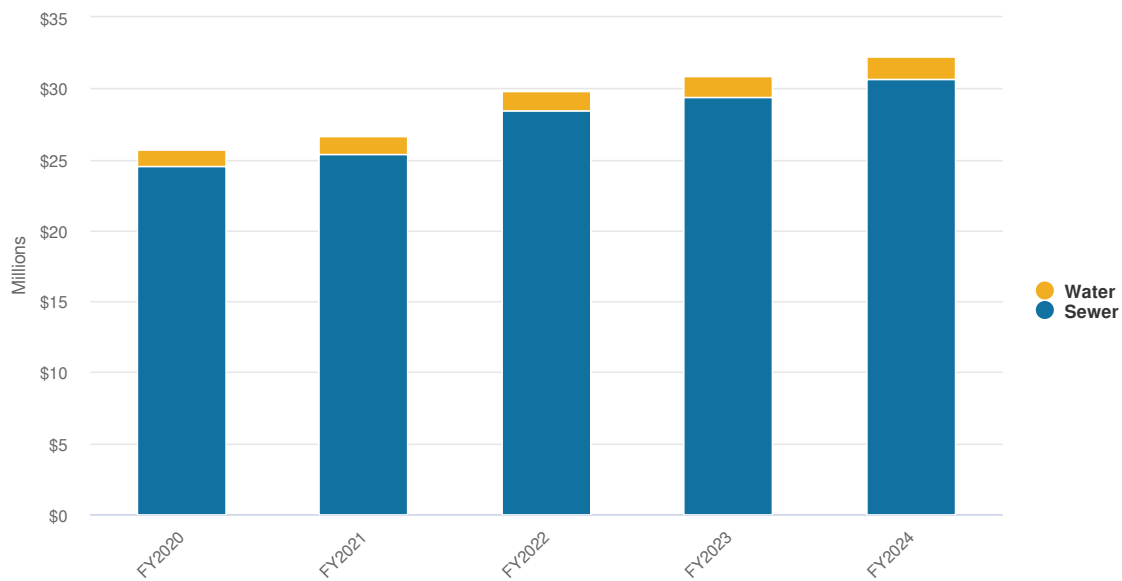
The Enterprise Fund is made up of both the Sewer and Water Funds. The County's sewer district is much larger than the water district. Currently, the only customers in the water district are located in Dewey Beach and Ellendale areas. In comparison, the sewer district has over 80,000 customers in multiple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

2024 Revenue by Fund



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

Budgeted and Historical 2024 Revenue by Fund



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Water | | | | |
| Charges for Services | | | | |
| Service Charges | \$1,282,200 | \$1,473,373 | \$1,530,249 | 3.9% |
| Misc Operating Fees | \$8,648 | \$8,737 | \$8,737 | 0% |
| Fire Service Fee | \$17,401 | \$13,050 | \$17,400 | 33.3% |
| Total Charges for Services: | \$1,308,249 | \$1,495,160 | \$1,556,386 | 4.1% |
| Total Water: | \$1,308,249 | \$1,495,160 | \$1,556,386 | 4.1% |
| | | | | |
| Sewer | | | | |
| Charges for Services | | | | |
| Service Charges | \$24,833,020 | \$27,321,600 | \$28,380,330 | 3.9% |
| Permit Fees | \$278,600 | \$200,000 | \$200,000 | 0% |
| Holding Tank Fees | \$555,916 | \$524,000 | \$438,000 | -16.4% |
| Misc Operating Fees | \$289,867 | \$100,000 | \$150,000 | 50% |
| Plan Review Cost - Ord 38 | \$121,051 | \$95,000 | \$95,000 | 0% |
| Construction Inspection-Ord 38 | \$2,011,111 | \$1,000,000 | \$1,000,000 | 0% |
| Biosolids Revenue | \$399,279 | \$175,250 | \$450,000 | 156.8% |
| Total Charges for Services: | \$28,488,842 | \$29,415,850 | \$30,713,330 | 4.4% |
| Total Sewer: | \$28,488,842 | \$29,415,850 | \$30,713,330 | 4.4% |
| Total: | \$29,797,091 | \$30,911,010 | \$32,269,716 | 4.4% |

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 \$10 in FY 2024 to \$330. Water service charge rates will increase \$15 in FY 2024 to \$392. Listed below are the annual service charge rates.

| Service Charges Fees | |
|------------------------------------------------------------------------------------------------------------------------------|--------------|
| Unmetered Water | \$392.00/EDU |
| Unified Sewer | \$330.00/EDU |
| Ellendale Water service charge is based on the water provider's bulk service rates approved by the Public Service Commission | |

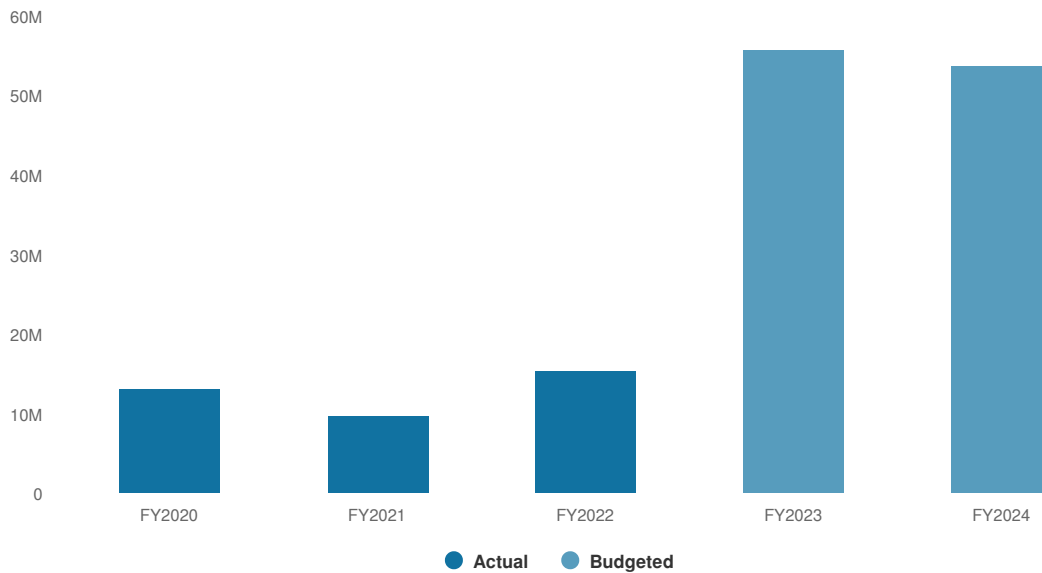


Intergovernmental

A grant from another government is intergovernmental revenue. The County receives multiple grants from the federal and state governments. The largest intergovernmental grant is the American Rescue Plan Act funds. The County also receives federal funding for its Community Development Department for housing rehabilitation and Airport Division for the Delaware Coastal Airport. The most significant State of Delaware grant is the support for 30 percent of the County's paramedic operational costs.

\$53,831,254 **-\$2,026,719**
(-3.63% vs. prior year)

Intergovernmental Proposed and Historical Budget vs. Actual



The large increase in FY 2023 and FY 2024 has to do with the American Rescue Plan grant the County received from the federal government. The decrease in intergovernmental revenue for FY 2024 is due to the use of American Recovery Plan Act grant funding being spent in FY 2023. As these funds are spent, less of the grant is budgeted in the next year.

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.

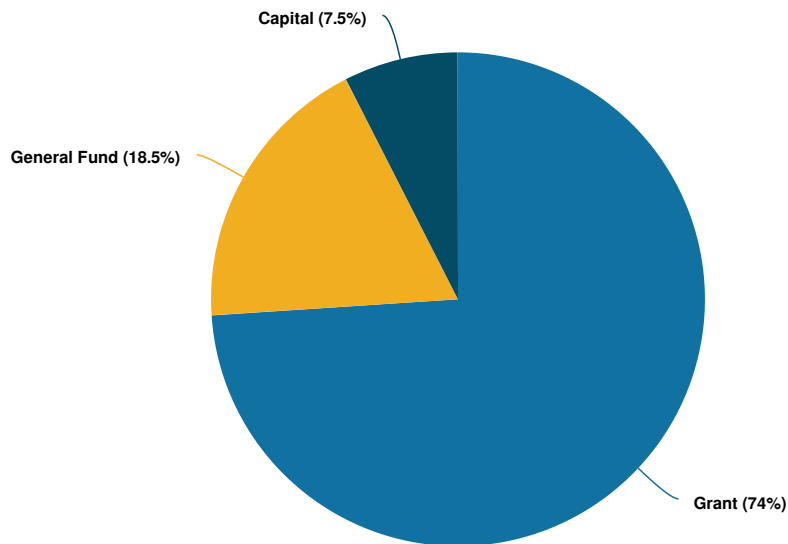


Revenue by Fund

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.

2024 Revenue by Fund



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

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-----------------------------|---------------|---------------|------------------------|-----------------------------------------------------|
| General Fund | | | | |
| Intergovernmental | | | | |
| FEDERAL PASS THROUGH GRANTS | \$59,370 | \$0 | \$0 | 0% |
| Payment in Lieu of Taxes | \$6,136 | \$6,100 | \$6,100 | 0% |
| State Operating Grants | \$166,000 | \$100,000 | \$100,000 | 0% |
| FED PASS THROUGH GRANTS | \$23,325 | \$0 | \$0 | 0% |
| State Paramedic Grant | \$5,086,141 | \$5,200,000 | \$6,356,000 | 22.2% |
| DEMA Grants Other | \$1,361 | | \$0 | N/A |
| Emergency Preparedness | \$304,946 | \$200,000 | \$300,000 | 50% |
| State LEPC | \$74,661 | \$72,000 | \$75,940 | 5.5% |
| DEMA Grants Other | \$1,924 | \$0 | \$0 | 0% |
| Federal Operating Grants | \$10,850 | \$0 | \$0 | 0% |
| Federal Pass Through Grant | \$106,844 | \$9,000 | \$0 | -100% |
| State Library Grant | \$395,332 | \$350,000 | \$400,000 | 14.3% |
| State Operating Grants | \$0 | \$150,000 | \$200,000 | 33.3% |

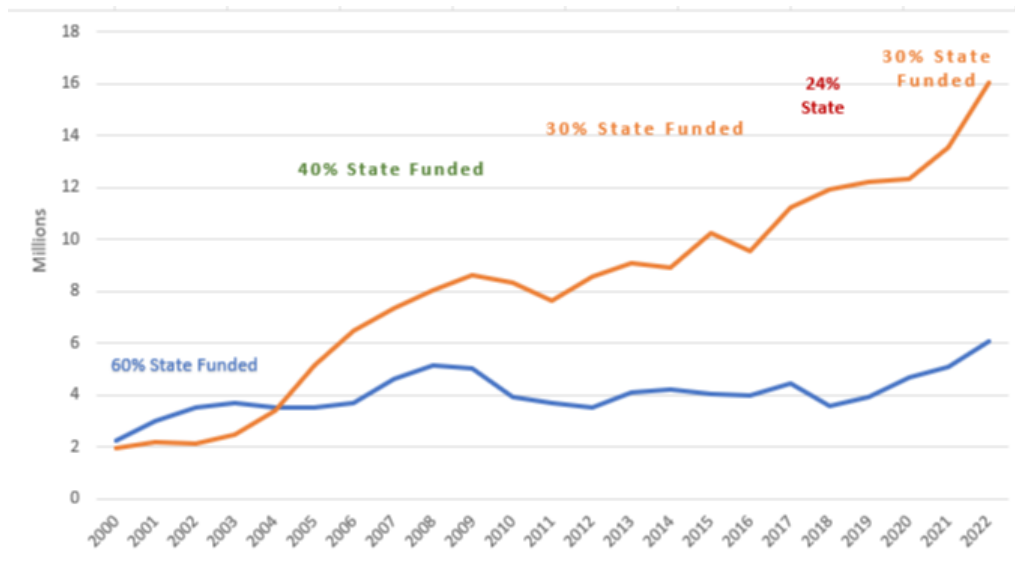


| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|---------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Community Development Grant | \$2,813,253 | \$2,403,000 | \$2,537,000 | 5.6% |
| Project Income | \$32,669 | \$0 | \$0 | 0% |
| Total Intergovernmental: | \$9,082,811 | \$8,490,100 | \$9,975,040 | 17.5% |
| Total General Fund: | \$9,082,811 | \$8,490,100 | \$9,975,040 | 17.5% |
| | | | | |
| Capital | | | | |
| Intergovernmental | | | | |
| State Capital Grants | \$82,250 | \$0 | \$0 | 0% |
| State EMS Capital Grant | \$1,000,000 | \$0 | \$0 | 0% |
| FAA Grant | \$683,192 | \$2,005,000 | \$3,825,000 | 90.8% |
| State Airport Grant | \$303,623 | \$22,500 | \$212,500 | 844.4% |
| Total Intergovernmental: | \$2,069,065 | \$2,027,500 | \$4,037,500 | 99.1% |
| Total Capital: | \$2,069,065 | \$2,027,500 | \$4,037,500 | 99.1% |
| | | | | |
| Water | | | | |
| Intergovernmental | | | | |
| State Operating Grants | \$4,408 | | \$0 | N/A |
| State Capital Grants | \$3,321,726 | \$0 | \$0 | 0% |
| State Capital Grants | \$440,183 | \$0 | \$0 | 0% |
| Total Intergovernmental: | \$3,766,317 | \$0 | \$0 | 0% |
| Total Water: | \$3,766,317 | \$0 | \$0 | 0% |
| | | | | |
| Grant | | | | |
| Intergovernmental | | | | |
| Federal Operating Grants | \$581,784 | \$45,340,373 | \$39,818,714 | -12.2% |
| Total Intergovernmental: | \$581,784 | \$45,340,373 | \$39,818,714 | -12.2% |
| Total Grant: | \$581,784 | \$45,340,373 | \$39,818,714 | -12.2% |
| Total: | \$15,499,978 | \$55,857,973 | \$53,831,254 | -3.6% |



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.

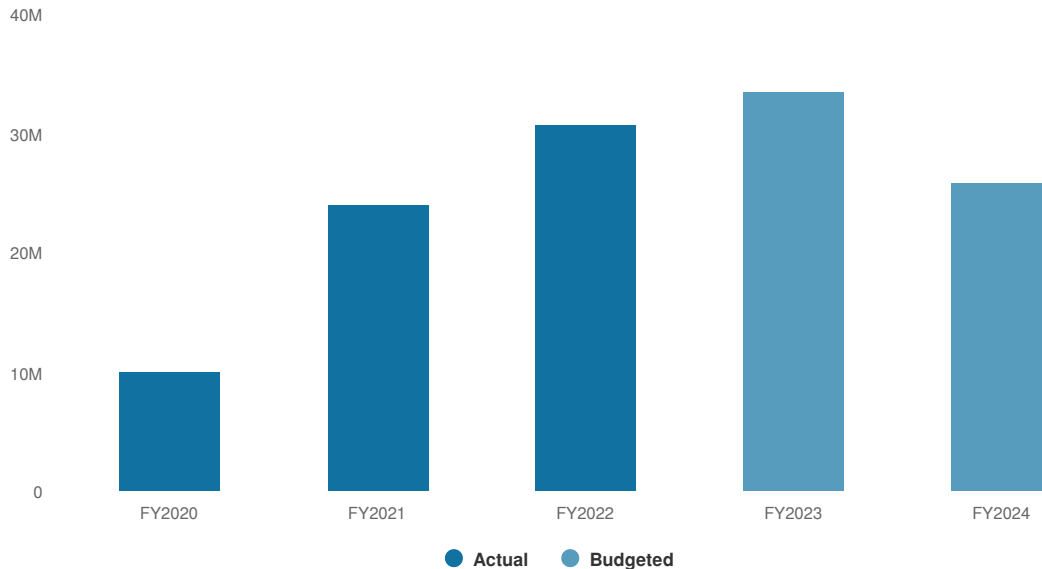


Other Financing Sources

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

\$25,870,146 **-\$7,577,839**
(-22.66% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual



FY 2024 Other Funding Sources are less than FY 2023, as a result of the paramedic training building being completed in FY 2023, because this building was being built using prior years' savings. Other than in the Enterprise Funds, reserves are only used for one-time projects or previous commitments that were not completed in the prior year. Actual numbers in FY 2020 through FY 2022 do not show the use of reserves as a revenue source. After a year is completed, if reserves are used, it shows a decrease in fund balance/net position on the financial statements rather than a revenue source.

FY 2020 through FY 2022 Other Funding Sources have to do with transfers in to the Capital Project Fund to support future projects.

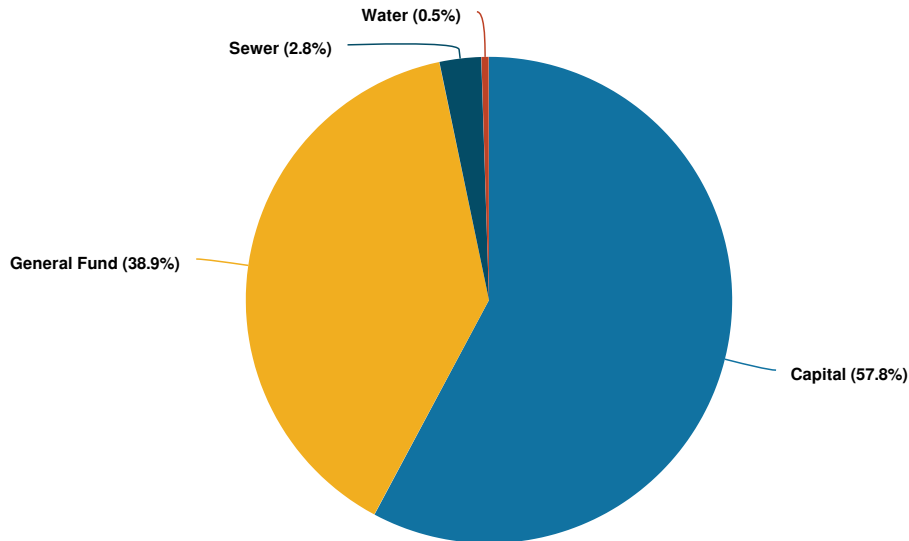


Revenue by Fund

All funds use reserves to balance their budget. The primary use of reserves is 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 Enterprise Funds are using prior year reserves to help with the increase in operations. Instead of raising rates all at one time, the County is using reserves to slow the impact of the service fee increases.

2024 Revenue by Fund



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

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| General Fund | | | | |
| Other Financing | | | | |
| Proceeds of General Fix Asst | \$15,560 | \$0 | \$0 | 0% |
| Interfund Transfers In | \$49,250 | \$47,000 | \$47,000 | 0% |
| Appropriated Reserve | \$0 | \$6,059,900 | \$10,017,000 | 65.3% |
| Total Other Financing: | \$64,810 | \$6,106,900 | \$10,064,000 | 64.8% |
| Total General Fund: | \$64,810 | \$6,106,900 | \$10,064,000 | 64.8% |
| | | | | |
| Capital | | | | |
| Other Financing | | | | |
| Interfund Transfers In | \$30,006,929 | \$0 | \$0 | 0% |
| Appropriated Reserve | \$0 | \$26,292,500 | \$14,958,500 | -43.1% |
| Proceeds of General Fix Asst | \$550,000 | \$0 | \$0 | 0% |
| Total Other Financing: | \$30,556,929 | \$26,292,500 | \$14,958,500 | -43.1% |
| Total Capital: | \$30,556,929 | \$26,292,500 | \$14,958,500 | -43.1% |
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Water | | | | |
| Other Financing | | | | |
| Appropriated Reserve | \$0 | \$395,489 | \$131,034 | -66.9% |
| Total Other Financing: | \$0 | \$395,489 | \$131,034 | -66.9% |
| Total Water: | \$0 | \$395,489 | \$131,034 | -66.9% |
| | | | | |
| Sewer | | | | |
| Other Financing | | | | |
| Interfund Transfers In | \$115,500 | \$115,500 | \$115,500 | 0% |
| Appropriated Reserve | \$0 | \$537,596 | \$601,112 | 11.8% |
| Total Other Financing: | \$115,500 | \$653,096 | \$716,612 | 9.7% |
| Total Sewer: | \$115,500 | \$653,096 | \$716,612 | 9.7% |
| Total: | \$30,737,238 | \$33,447,985 | \$25,870,146 | -22.7% |



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 \$15.0 million of reserves to fund capital projects and \$10.0 million of reserves to fund previous commitments or one-time projects in the General Fund. Appropriated reserves are not used for ongoing expenditures in these two funds. The Sewer Fund and the Water Fund are using savings for operational costs to pay for the rise in costs to operate. Overtime, the County will continue to raise rates in these funds to eliminate the use of savings. Below is the change to Fund Balance/Net Position 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 as it gets combined in the General Fund on the financial statements. 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 2022 Audited Fund Balance/Net Position | \$128,531,807 | \$60,387,128 | \$428,553,221 | \$9,255,139 | \$191,731,509 | \$818,458,804 |
| FY 2023 Anticipated (Use)/Addition | 2,000,000 | 12,000,000 | (537,596) | (395,489) | 1,102,327 | 14,169,242 |
| FY 2024 Anticipated (Use)/Addition | (10,017,000) | (14,958,500) | (601,112) | (131,034) | 2,543,246 | (23,164,400) |
| Ending Fund Balance | \$120,514,807 | \$57,428,628 | \$427,414,513 | \$8,728,616 | \$195,377,082 | \$809,463,646 |

| | General Fund | Capital Projects Fund | Sewer Fund | Water Fund |
|---------------------------------------------------------------------------------|---------------------|-----------------------|----------------|----------------|
| ExciteSussex Loan Program | \$2,500,000 | \$- | \$- | \$- |
| Open Space | 417,000 | - | - | - |
| Fire Study | 200,000 | - | - | - |
| Reassessment | 3,400,000 | - | - | - |
| Beach nourishment, waterway dredging, tourism, water quality, and flood control | 2,000,000 | - | - | - |
| Recreation | 1,500,000 | - | - | - |
| Building Improvements and Land Acquisition | - | 6,978,000 | - | - |
| Parking | - | 2,000,000 | - | - |
| Clean Water Enhancement | - | 450,000 | - | - |
| Library Improvements | - | 580,000 | - | - |
| Public Safety Building | - | 250,000 | - | - |
| EMS Construction | - | 2,000,000 | - | - |
| Airport/Business Park Improvements | - | 2,700,500 | - | - |
| Operational Costs | - | - | 601,112 | 131,034 |
| Expenditures Paid by Fund Balance/Net Position | \$10,017,000 | 14,958,500 | 601,112 | 131,034 |



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 | Sewer Fund |
| General Fund | | \$115,500 |
| Sewer Fund | \$47,000 | |



Miscellaneous Summary

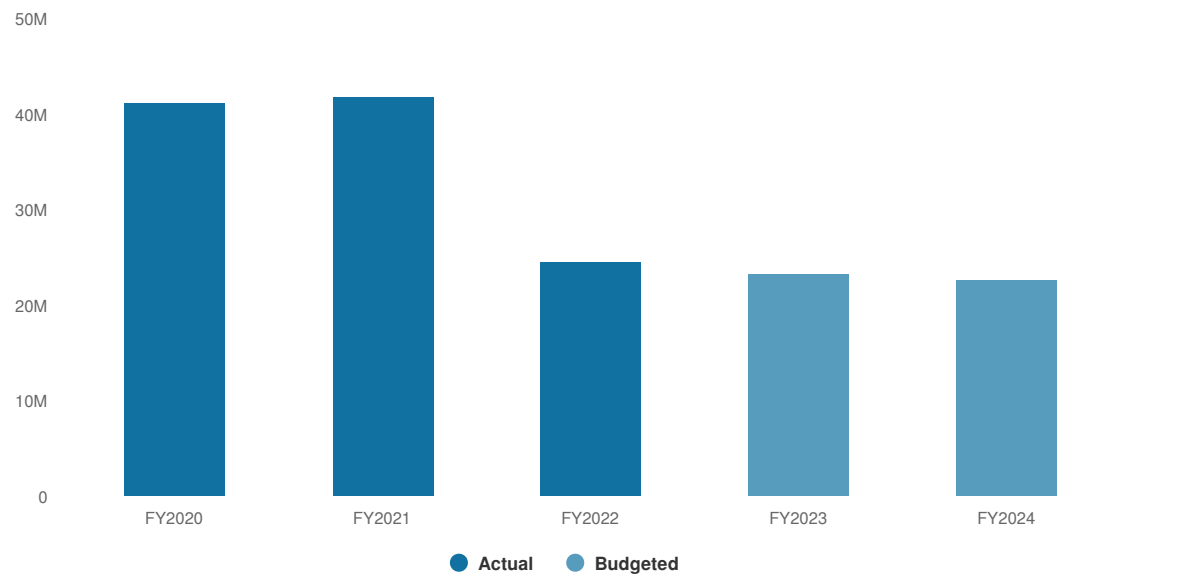
Miscellaneous revenue is revenue that is not categorized in the other revenue categories: taxes, charges for services, intergovernmental and other financing sources. Seventy-five percent of this revenue is connection and assessment charges in the Enterprise Fund.

\$22,643,641

-\$557,561

(-2.40% vs. prior year)

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



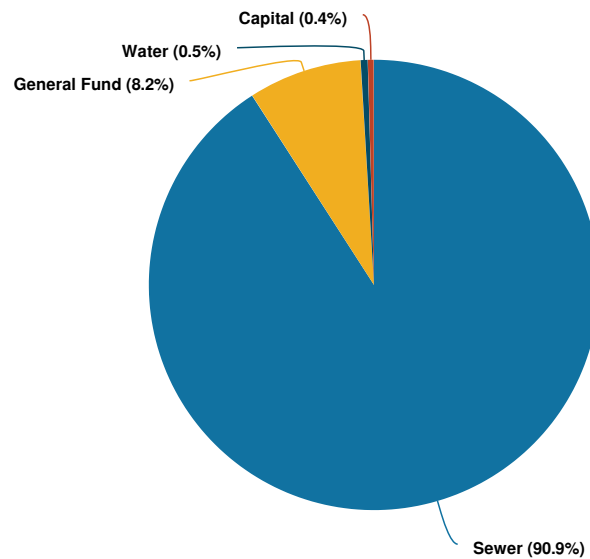
Budgeted amounts for miscellaneous revenue sources are always less than the actual amount. This difference is due to connection fees being the largest revenue in this category. Connection fees are collected for future improvements due to growth. They are not spent in the current year on supporting operations.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



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.

2024 Revenue by Fund



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

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|---------------------|--------------------|------------------------|-----------------------------------------------------------|
| General Fund | | | | |
| Miscellaneous Revenue | | | | |
| Interest | \$963,584 | \$1,000,000 | \$1,000,000 | 0% |
| Unreal. Gain or Loss on Invest | -\$5,931,050 | \$0 | \$0 | 0% |
| Land Rent | \$9,158 | \$7,700 | \$9,000 | 16.9% |
| Miscellaneous Rent | \$21,790 | \$20,000 | \$20,000 | 0% |
| Medicare/RDS Repayments | \$132,530 | \$100,000 | \$120,000 | 20% |
| Miscellaneous Revenues | \$84,821 | \$35,000 | \$50,000 | 42.9% |
| County Building Rents | \$17,500 | \$17,500 | \$17,500 | 0% |
| Contributions and Donations | \$38,487 | \$40,000 | \$40,000 | 0% |
| Industrial Airpark Rent | \$564,373 | \$540,000 | \$560,000 | 3.7% |
| Economic Stimulus Loan Rep | \$92,220 | \$30,000 | \$30,000 | 0% |
| Total Miscellaneous Revenue: | -\$4,006,587 | \$1,790,200 | \$1,846,500 | 3.1% |
| Total General Fund: | -\$4,006,587 | \$1,790,200 | \$1,846,500 | 3.1% |
| Capital | | | | |
| Miscellaneous Revenue | | | | |
| Investment Interest | \$180,534 | \$50,000 | \$100,000 | 100% |
| Assessment Investment Int | \$11 | \$0 | \$0 | 0% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|---------------------|------------------|------------------------|-----------------------------------------------------------|
| Unreal. Gain or Loss on Invest | -\$1,509,336 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Assmt | -\$102 | \$0 | \$0 | 0% |
| Contributions and Donations | \$22,470 | | \$0 | N/A |
| Total Miscellaneous Revenue: | -\$1,306,423 | \$50,000 | \$100,000 | 100% |
| Total Capital: | -\$1,306,423 | \$50,000 | \$100,000 | 100% |
| | | | | |
| Water | | | | |
| Miscellaneous Revenue | | | | |
| Operating Investment Int | \$6,144 | \$10,000 | \$8,000 | -20% |
| Gain or Loss on Invest - Oper | -\$53,639 | \$0 | \$0 | 0% |
| Penalties and Interest | \$2,928 | \$6,000 | \$6,000 | 0% |
| Rents | \$95,872 | \$94,000 | \$94,000 | 0% |
| Assessment Investment Int | \$1,767 | \$3,000 | \$3,000 | 0% |
| Transmission Investment Int | \$2,672 | \$3,000 | \$3,000 | 0% |
| Expansion Investment Int | \$91 | \$0 | \$0 | 0% |
| Interest Income-Leases | \$1,113 | | \$0 | N/A |
| Gain or Loss on Invest - Assmt | -\$14,006 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Trans | -\$21,382 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Expan | -\$721 | \$0 | \$0 | 0% |
| Connection Fees | \$21,980 | \$0 | \$0 | 0% |
| Developer Contributions | \$239,646 | \$0 | \$0 | 0% |
| Total Miscellaneous Revenue: | \$282,464 | \$116,000 | \$114,000 | -1.7% |
| Total Water: | \$282,464 | \$116,000 | \$114,000 | -1.7% |
| | | | | |
| Sewer | | | | |
| Miscellaneous Revenue | | | | |
| Operating Investment Int | \$174,866 | \$250,000 | \$250,000 | 0% |
| Gain or Loss on Invest - Oper | -\$1,057,135 | \$0 | \$0 | 0% |
| Penalties and Interest | \$62,240 | \$220,000 | \$220,000 | 0% |
| Rents | \$65,803 | \$80,000 | \$80,000 | 0% |
| Miscellaneous Revenues | \$559,775 | \$190,000 | \$190,000 | 0% |
| Lease Financing | \$54,734 | | \$0 | N/A |
| Disposal of Equipment | \$101,416 | \$0 | \$0 | 0% |
| Assessment Investment Int | \$96,253 | \$100,000 | \$100,000 | 0% |
| Transmission Investment Int | \$193,301 | \$200,000 | \$200,000 | 0% |
| Expansion Investment Int | \$186,716 | \$175,000 | \$175,000 | 0% |
| Interest Income-Leases | \$2,085 | | \$0 | N/A |
| Gain or Loss on Invest - Assmt | -\$823,714 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Trans | -\$1,657,796 | \$0 | \$0 | 0% |
| Gain or Loss on Invest - Expan | -\$1,584,956 | \$0 | \$0 | 0% |
| Connection Fees | \$14,849,154 | \$9,205,941 | \$9,096,682 | -1.2% |
| Assessment Fees | \$8,962,897 | \$8,524,061 | \$7,971,459 | -6.5% |
| Capitalized Ord 38 Fees | \$9,355,591 | \$2,300,000 | \$2,300,000 | 0% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------|---------------|---------------|------------------------|-----------------------------------------------------------|
| Total Miscellaneous Revenue: | \$29,541,232 | \$21,245,002 | \$20,583,141 | -3.1% |
| Total Sewer: | \$29,541,232 | \$21,245,002 | \$20,583,141 | -3.1% |
| Total: | \$24,510,687 | \$23,201,202 | \$22,643,641 | -2.4% |

Connection Charges

Connection fees are a one-time fee for 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. Listed below are the connection fees for FY 2024.

| Connection Fees Per Equivalent Dwelling Unit (EDU) | |
|------------------------------------------------------------------------------------------------------------|---------|
| Water | \$1,500 |
| Unified Sewer | \$7,700 |
| Septic Installation Charge | \$2,889 |
| 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. | |



Assessment Charges

Assessment charges are primarily used to recover the cost of bond payments and can also be used for system improvements. 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 | \$8.30 | \$900.00 |
| Angola Sewer | 5.13 | 503.35 |
| Bayview Estates Sewer | 0.00 | 0.00 |
| 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 | 1.22 | 160.00 |
| Ellendale Sewer - New Market | 2.58 | 170.28 |
| Fenwick Sewer | 0.26 | 18.46 |
| Fenwick Sewer Expansion | 7.06 | 706.00 |
| Golf Village Sewer | 1.47 | 147.00 |
| Herring Creek | 8.24 | 824.00 |
| Holts Landing - The Greens Sewer | 0.00 | 0.00 |
| Johnson Corner Sewer | 4.55 | 455.00 |
| Miller Creek Sewer | 6.40 | 516.50 |
| Millville Sewer | 4.01 | 324.59 |
| Mulberry Knoll | 8.00 | 800.00 |
| Oak Orchard Expansion Sewer | 4.19 | 419.00 |
| Oak Orchard Sewer | 4.26 | 298.20 |
| Ocean Way Estates Sewer | 1.82 | 151.06 |
| Sea Country Estates Sewer | 0.00 | 0.00 |
| South Ocean View Sewer | 5.47 | 541.53 |
| West Rehoboth Sewer | 1.30 | 105.25 |
| Woodlands of Millsboro Sewer | 0.42 | 42.00 |
| | | Assessment Rate per EDU |
| Henlopen Acres and Dewey Beach Sewer | | \$318.54 |
| Chapel Branch | | 680.00 |
| Pintail Pointe | | 954.00 |
| Mallard Creek | | 540.00 |
| Western Sussex | | 285.00 |



DEPARTMENTS/DIVISIONS



Assessment



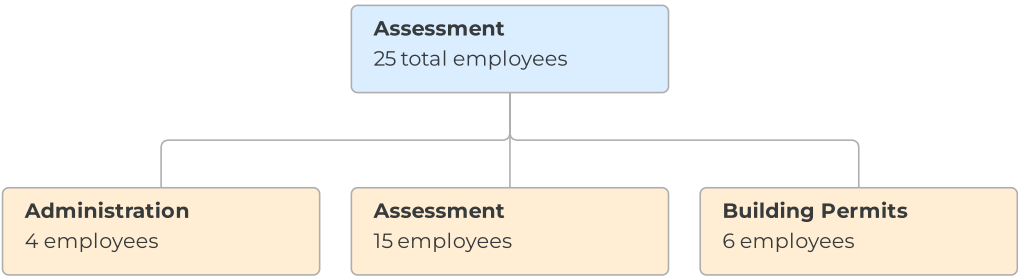
Christopher Keeler
Director of Assessment

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.

Employees





Prior Year's Successes

- 1. Added \$145 million to the Assessment roll in FY 2022
- 2. Added \$58 million to the Assessment roll for the first two quarterly billings of FY 2023
- 3. Issued 3,565 dwelling permits in FY 2022
- 4. Issued 505 commercial permits in FY 2022
- 5. Completed over 50 percent of data collection for the reassessment project



Performance Measures

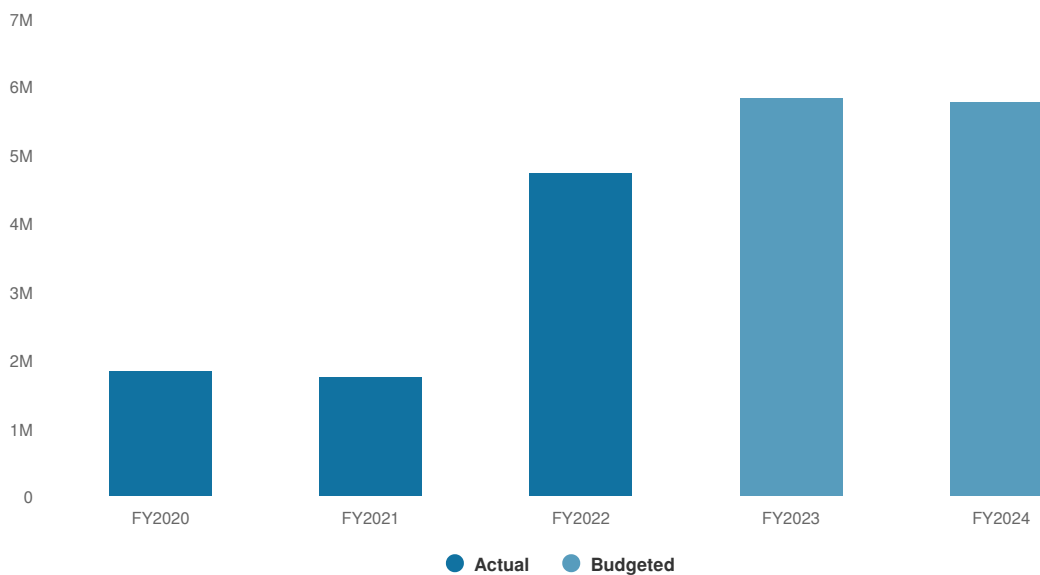
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
|  To strengthen the use of technology in order to improve quality, accuracy, and timeliness of all tasks with a financial impact | Add taxable assessments to tax rolls by June 30 of each year whereas taxable assessment increase 2% percent | 3.7% increase in taxable assessments | >2% increase in taxable assessments | >2% increase in taxable assessments |
| | Perform with less than 1% tax corrections after billing have occurred | 0.2% of bills corrected | 0.2% of bills corrected | <1% of bills corrected |
|  To provide a customer-centric department | Maintain an average dwelling permit turnaround time of 20 days | 16 day turnaround | <20 day turnaround | <20 day turnaround |
| | Maintain an average commercial permit turnaround time of 56 days | 41 day turnaround | <56 day turnaround | <56 day turnaround |

Expenditures Summary

The FY 2024 budget is slightly down from last year. The decrease is due to one time capital purchases being completed in FY 2023.

\$5,791,308 **-\$55,892**
 (-0.96% vs. prior year)

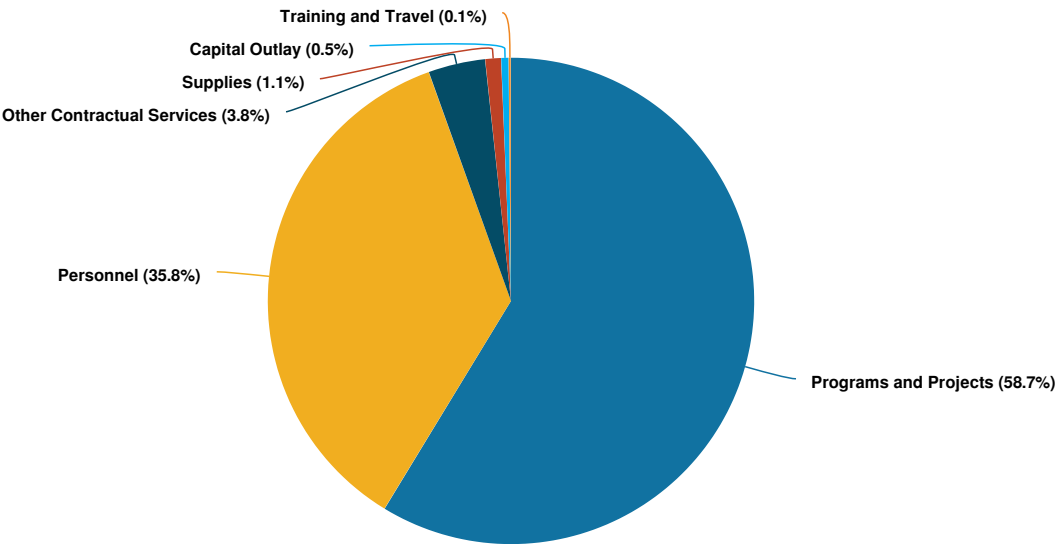
Assessment Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

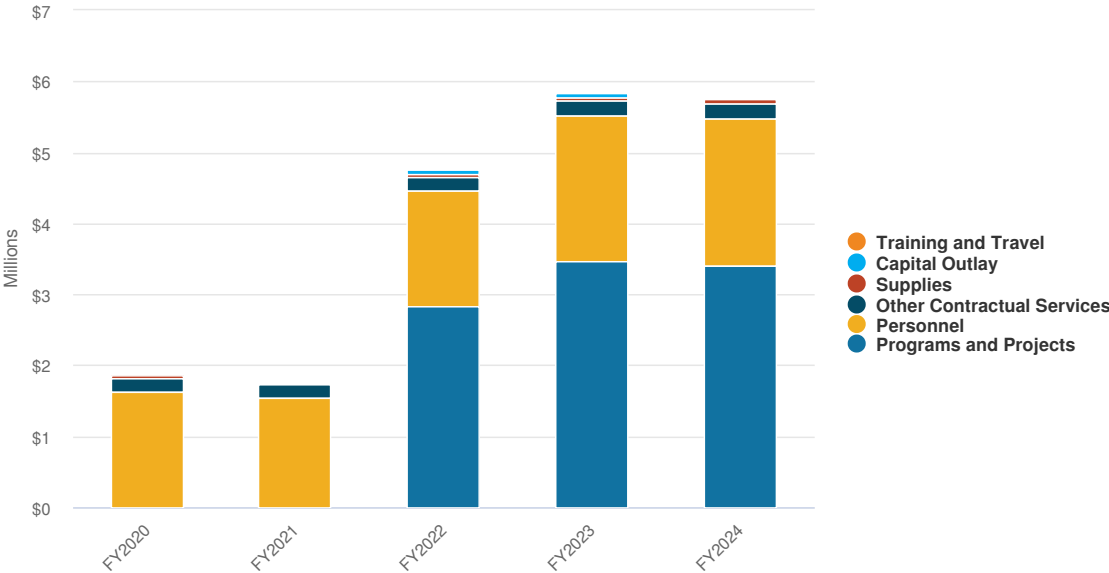
The majority of this department's cost is programs and projects due to the reassessment project to be completed by the 2025 tax billing.

Budgeted Expenditures by Expense Type



Program and projects is the largest expense as this is where the reassessment project is paid from.

Budgeted and Historical Expenditures by Expense Type



The increase in FY 2022 and FY 2023 is due to programs and projects which is the reassessment project. The data collection of the reassessment project began in the fall of 2021. FY 2023 was the first full year of the project. Reassessment project is scheduled to be completed in FY 2025.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Assessment Salaries | \$1,055,068 | \$1,257,479 | \$1,271,797 | 1.1% |
| Cost Reimbursement - Salaries | -\$180,285 | \$0 | \$0 | 0% |
| Vision Plan | \$1,026 | \$1,430 | \$1,375 | -3.8% |
| Dental Plan | \$13,864 | \$14,300 | \$13,750 | -3.8% |
| FICA Tax | \$74,927 | \$96,197 | \$97,292 | 1.1% |
| Health Insurance | \$419,751 | \$452,400 | \$435,000 | -3.8% |
| Pension | \$240,555 | \$220,037 | \$254,359 | 15.6% |
| Total Personnel: | \$1,624,906 | \$2,041,843 | \$2,073,573 | 1.6% |
| Other Contractual Services | | | | |
| Communications | \$8,663 | \$9,612 | \$9,912 | 3.1% |
| Postage & Freight | \$2,254 | \$2,500 | \$2,500 | 0% |
| Insurance | \$8,652 | \$13,100 | \$10,391 | -20.7% |
| Repairs and Maintenance | \$175,827 | \$185,051 | \$193,340 | 4.5% |
| Printing & Binding | \$2,321 | \$2,500 | \$2,800 | 12% |
| Advertising | \$342 | \$15,500 | \$500 | -96.8% |
| Total Other Contractual Services: | \$198,059 | \$228,263 | \$219,443 | -3.9% |
| Supplies | | | | |
| Office / Operating Supplies | \$5,181 | \$8,000 | \$7,300 | -8.7% |
| Fuel | \$13,246 | \$16,500 | \$14,000 | -15.2% |
| Dues & Subscriptions | \$2,933 | \$2,344 | \$4,142 | 76.7% |
| Uniforms | \$1,810 | \$2,000 | \$2,000 | 0% |
| Maintenance & Repairs Parts | \$4,027 | \$6,000 | \$6,000 | 0% |
| Tools and Small Equipment | \$4,670 | \$0 | \$28,000 | N/A |
| Total Supplies: | \$31,867 | \$34,844 | \$61,442 | 76.3% |
| Programs and Projects | | | | |
| Programs and Projects | \$2,838,457 | \$3,470,000 | \$3,400,000 | -2% |
| Total Programs and Projects: | \$2,838,457 | \$3,470,000 | \$3,400,000 | -2% |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$0 | \$4,000 | \$6,000 | 50% |
| Mileage | \$0 | \$250 | \$250 | 0% |
| Travel | \$0 | \$2,000 | \$2,000 | 0% |
| Total Training and Travel: | \$0 | \$6,250 | \$8,250 | 32% |
| Capital Outlay | | | | |
| Machinery and Equipment | \$56,344 | \$66,000 | \$28,600 | -56.7% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------|---------------|---------------|------------------------|-----------------------------------------------------------|
| Total Capital Outlay: | \$56,344 | \$66,000 | \$28,600 | -56.7% |
| Total Expense Objects: | \$4,749,633 | \$5,847,200 | \$5,791,308 | -1% |



Administration



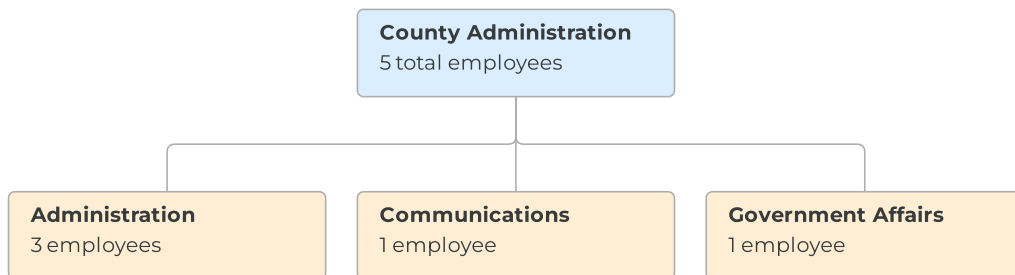
Todd F. Lawson
County Administrator

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 560 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

Employees



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



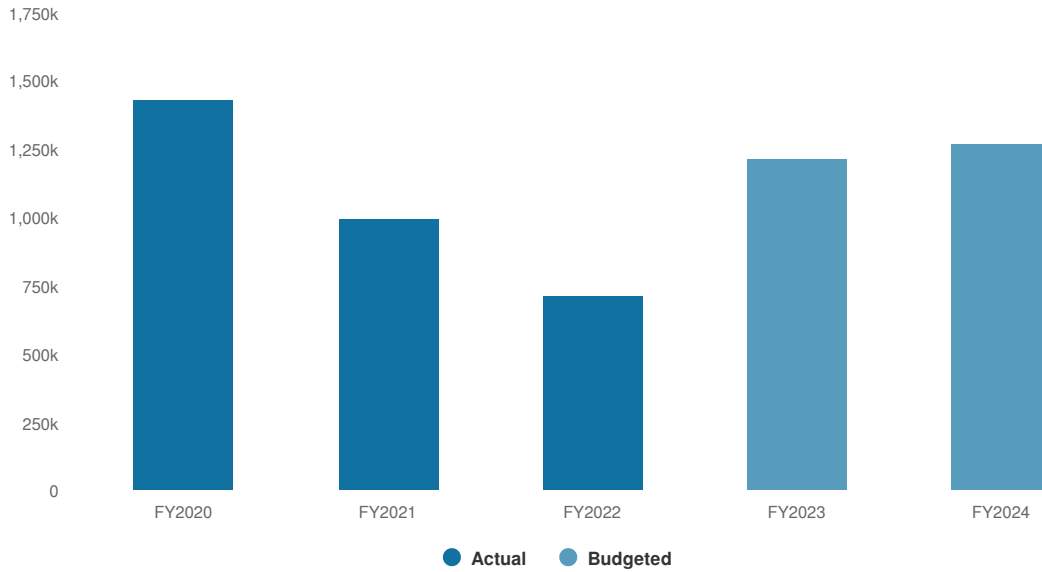
Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government

Expenditures Summary

The FY 2024 budget shows an increase of \$51,000 or 4.2%. The increase is attributed to the purchase of software for agendas and the purchase of a fire-proof safe.

\$1,269,551 **\$50,729**
(4.16% vs. prior year)

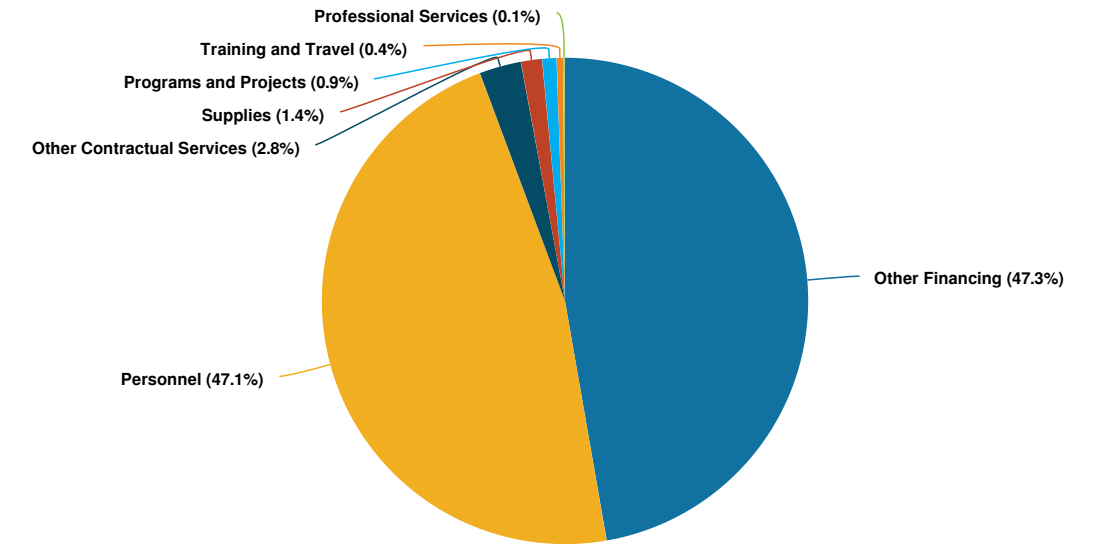
Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

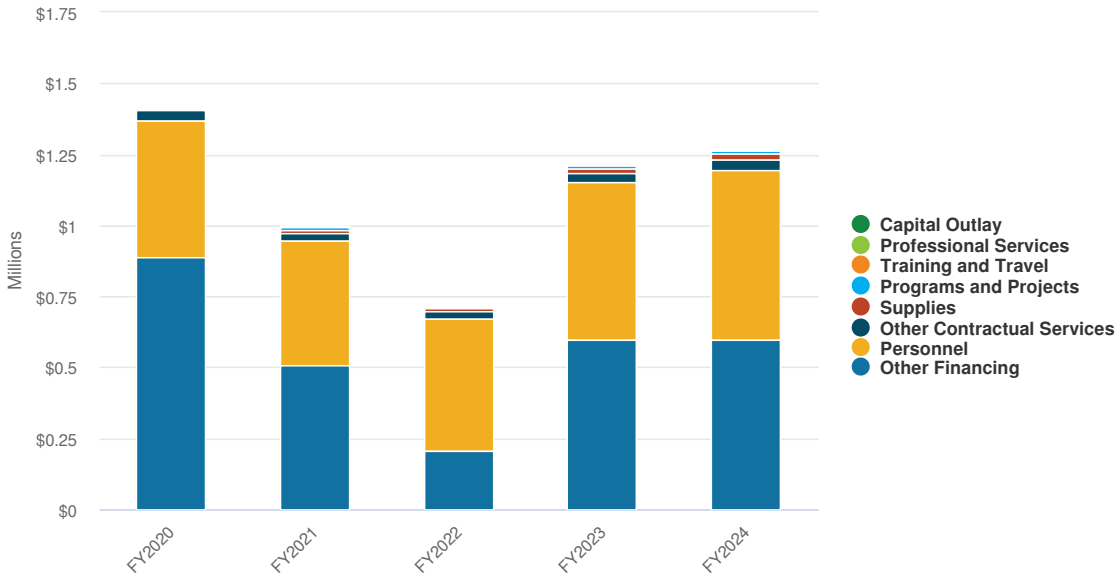
The largest expense in this department's budget is contingency under Other Financing Uses. Contingency is used for unexpected operational costs throughout the year.

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



FY 2023 and FY 2024 are higher than FY 2022 because of the contingency line item. It is not typical that all of the contingency line item is spent. The FY 2022 amount shows the actual amount spent, whereas FY 2023 and FY 2024 has a budgeted line item that will be reduced once the actual amount is recognized. FY 2020 and FY 2021 saw contingencies being fully utilized to get through the additional expenses of COVID.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Administration Salaries | \$473,031 | \$511,625 | \$524,866 | 2.6% |
| Cost Reimbursement - Salaries | -\$200,388 | -\$175,257 | -\$162,643 | -7.2% |
| Vision Plan | \$211 | \$275 | \$275 | 0% |
| Dental Plan | \$2,773 | \$2,750 | \$2,750 | 0% |
| FICA Tax | \$33,299 | \$39,139 | \$40,152 | 2.6% |
| Health Insurance | \$61,579 | \$87,000 | \$87,000 | 0% |
| Pension | \$97,410 | \$89,450 | \$104,973 | 17.4% |
| Total Personnel: | \$467,915 | \$554,982 | \$597,373 | 7.6% |
| | | | | |
| Professional Services | | | | |
| Other Professional Services | \$0 | \$1,500 | \$1,500 | 0% |
| Total Professional Services: | \$0 | \$1,500 | \$1,500 | 0% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$5,923 | \$6,440 | \$6,940 | 7.8% |
| Postage & Freight | \$64 | \$150 | \$150 | 0% |
| Insurance | \$1,488 | \$1,640 | \$1,778 | 8.4% |
| Repairs and Maintenance | \$21,015 | \$22,500 | \$26,500 | 17.8% |
| Total Other Contractual Services: | \$28,490 | \$30,730 | \$35,368 | 15.1% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,496 | \$1,800 | \$1,800 | 0% |
| Fuel | \$1,484 | \$1,600 | \$1,600 | 0% |
| Dues & Subscriptions | \$6,243 | \$8,160 | \$8,160 | 0% |
| Maintenance & Repairs Parts | \$1,176 | \$0 | \$200 | N/A |
| Tools and Small Equipment | \$0 | \$3,550 | \$6,050 | 70.4% |
| Total Supplies: | \$10,399 | \$15,110 | \$17,810 | 17.9% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$3,335 | \$11,000 | \$12,000 | 9.1% |
| Total Programs and Projects: | \$3,335 | \$11,000 | \$12,000 | 9.1% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$1,014 | \$1,500 | \$1,500 | 0% |
| Travel | \$1,324 | \$4,000 | \$4,000 | 0% |
| Total Training and Travel: | \$2,338 | \$5,500 | \$5,500 | 0% |
| | | | | |
| Other Financing | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Contingency | \$113,178 | \$500,000 | \$500,000 | 0% |
| Contingency - Donations | \$90,495 | \$100,000 | \$100,000 | 0% |
| Total Other Financing: | \$203,673 | \$600,000 | \$600,000 | 0% |
| Total Expense Objects: | \$716,150 | \$1,218,822 | \$1,269,551 | 4.2% |



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 30 businesses that provide over 900 jobs. Although the business park is still being developed, it is currently home to five 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

Employees


**Airport and Business
Park**
2 employees

Prior Year's Successes

1. Completed construction of a new (\$2,657,297) general aviation aircraft parking and tiedown apron
2. Represented Delaware Coastal Airport on the Delaware Aviation Advisory Committee
3. Recruited and successfully negotiated a new hangar and operating lease agreement with a new airport tenant, Ocean Aviation Flight Academy; Ocean Aviation Flight Academy provides flight training to student and licensed pilots



Performance Measures

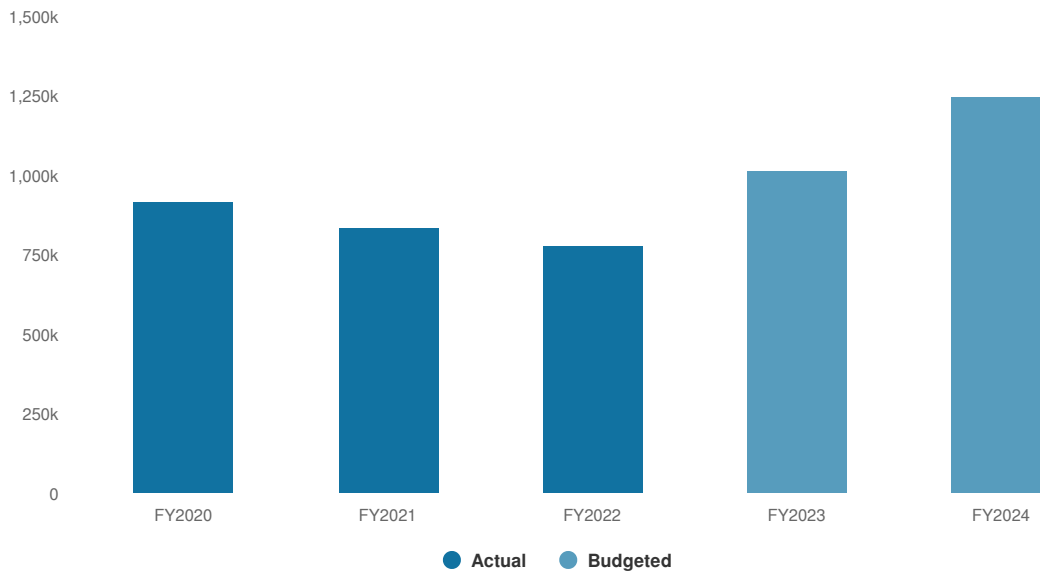
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------------|
|  Promote development initiatives for economic development and growth for the airport and business park. | Increase operations (landings and take-offs) by 5 percent each year | 13.6% increase in operations | >10% increase in operations | >5% increase in operations |
| | Increase the total number of FAA-validated based aircraft by 3 percent each year | 5% increase in aircraft | >3% increase in aircraft | >3% increase in aircraft |

Expenditures Summary

The FY 2024 budget increased \$232,000, or 22.9%. The increase is due to railroad maintenance, an aircraft rescue and firefighting skid mount unit, and maintenance requirements for the water plant.

\$1,245,723 **\$232,382**
(22.93% vs. prior year)

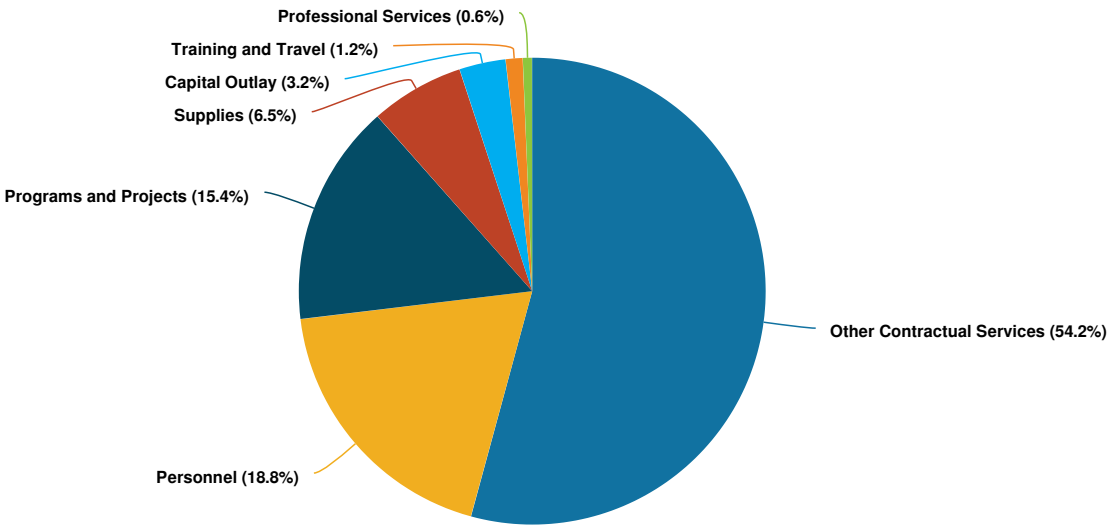
Airport and Business Park Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

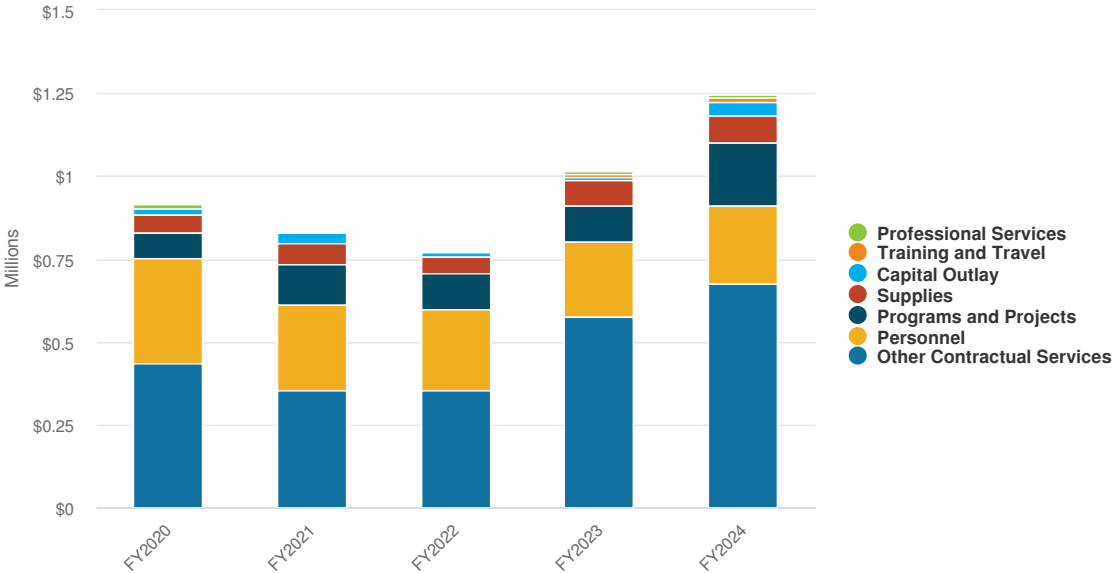
The largest expense for this department's budget is the repair and maintenance of the airport which is covered by contractual services.

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



Other Contractual Services had the large increases in FY 2023 and FY 2024 due to airport maintenance projects. Program and Projects saw the next largest increase in 2024, which was due to the upkeep of the water plant.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Airport Salaries | \$160,471 | \$149,428 | \$155,740 | 4.2% |
| Vision Plan | \$42 | \$110 | \$110 | 0% |
| Dental Plan | \$555 | \$1,100 | \$1,100 | 0% |
| FICA Tax | \$11,941 | \$11,431 | \$11,914 | 4.2% |
| Health Insurance | \$35,179 | \$34,800 | \$34,800 | 0% |
| Pension | \$35,911 | \$26,485 | \$31,148 | 17.6% |
| Total Personnel: | \$244,099 | \$223,354 | \$234,812 | 5.1% |
| | | | | |
| Professional Services | | | | |
| Other Professional Services | \$3,925 | \$3,000 | \$3,000 | 0% |
| Other Professional - BP | \$0 | \$3,000 | \$5,000 | 66.7% |
| Total Professional Services: | \$3,925 | \$6,000 | \$8,000 | 33.3% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$1,517 | \$1,524 | \$1,524 | 0% |
| Postage & Freight | \$66 | \$150 | \$150 | 0% |
| Utilities | \$64,857 | \$77,000 | \$75,000 | -2.6% |
| Utilities - BP | \$62,065 | \$92,000 | \$80,000 | -13% |
| Insurance | \$6,781 | \$10,560 | \$7,774 | -26.4% |
| Repairs and Maintenance | \$203,845 | \$358,588 | \$474,188 | 32.2% |
| Repairs and Maintenance - IP | \$6,190 | \$8,000 | \$8,000 | 0% |
| Advertising | \$352 | \$10,000 | \$10,000 | 0% |
| Advertising - BP | \$0 | \$9,000 | \$9,000 | 0% |
| Other Contractual Services | \$7,888 | \$10,100 | \$10,100 | 0% |
| Total Other Contractual Services: | \$353,560 | \$576,922 | \$675,736 | 17.1% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$319 | \$1,000 | \$1,000 | 0% |
| Fuel | \$15,309 | \$18,000 | \$18,000 | 0% |
| Dues & Subscriptions | \$2,729 | \$8,390 | \$3,925 | -53.2% |
| Uniforms | \$60 | \$1,000 | \$500 | -50% |
| Maintenance & Repairs Parts | \$28,009 | \$40,700 | \$55,600 | 36.6% |
| Tools and Small Equipment | \$4,525 | \$6,500 | \$2,000 | -69.2% |
| Total Supplies: | \$50,951 | \$75,590 | \$81,025 | 7.2% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$111 | \$1,000 | \$1,000 | 0% |
| Miscellaneous | \$107,815 | \$110,500 | \$190,500 | 72.4% |
| Total Programs and Projects: | \$107,926 | \$111,500 | \$191,500 | 71.7% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-----------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------|
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$0 | \$1,675 | \$3,350 | 100% |
| Travel | \$0 | \$8,300 | \$11,300 | 36.1% |
| Total Training and Travel: | \$0 | \$9,975 | \$14,650 | 46.9% |
| | | | | |
| Capital Outlay | | | | |
| Improvements | \$15,600 | \$10,000 | \$0 | -100% |
| Machinery and Equipment | \$0 | \$0 | \$40,000 | N/A |
| Total Capital Outlay: | \$15,600 | \$10,000 | \$40,000 | 300% |
| Total Expense Objects: | \$776,060 | \$1,013,341 | \$1,245,723 | 22.9% |

Initiative #1 - Partnerships

Build partnerships with local, state, and federal Officials in promoting and marketing the airport

Initiative #2 - Construct New Full Length Parallel Taxiway B

Begin Planning/Design and Construction of the new, full length, parallel Taxiway B Project to our Runway 4-22. FAA has instructed Sussex County to expect the need to "Phase" the planning/design and construction of the Taxiway B Project over a period of 6 years. Design 2024 - \$500,000; Construction 2025 - \$3,000,000; Construction 2026 - \$3,100,000; Design 2027 - \$600,000; Construction 2028 - \$3,300,000; Construction - \$3,400,000.

Initiative #3 - Rehabilitate Terminal Apron

Pavement and aircraft tiedown apron on the airfield side of the terminal building has deteriorated to a degree that requires rehabilitation of the terminal apron. This project targets the use of Bipartisan Infrastructure Law (BIL) Funds for costs associated with design and construction.

Design 2024 - \$350,000
Construction 2026 - \$2,500,000.

Initiative #4 - Runway 4-22 Extension Project

Sussex County is working with the FAA and our elected representatives in Washington DC on a plan that seeks funding for the design and construction of a Runway 4-22 Extension Project. A plan to extend the current length of Runway 2-44 from 5,500-feet to 7,305-feet is identified in the new Airport Master Plan and has been submitted to the FAA in our 2024-2028 FAA Airport Capital Improvement Plan. If FAA approves the Runway 4-22 Extension Project, Phase 1 will include a Sussex County funded Environmental Assessment and Preliminary Project Design at \$1,000,000. If the FAA does not approve the project, then Sussex County is not responsible for the \$1,000,000 expense.



Building Code



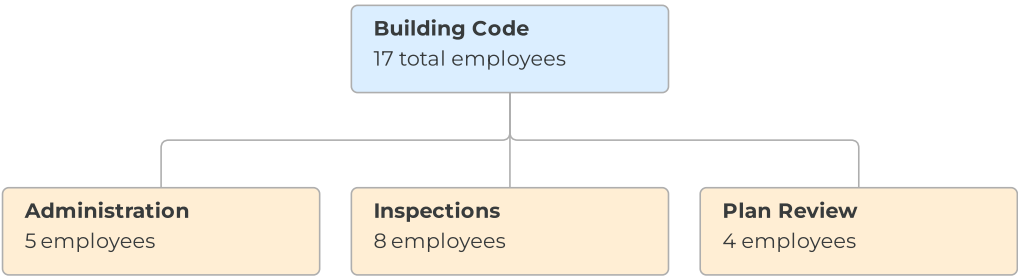
Andy Wright
Chief Building Code Inspector

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.

Employees





Prior Year's Successes

- 1. Reviewed over 3,000 plan reviews in a timely manner with fewer reviewers
- 2. Performed over 30,000 field inspections with fewer inspectors
- 3. Continued to encourage customers to use online services to schedule and monitor inspections
- 4. Updated inspectors' field tablets



Performance Measures

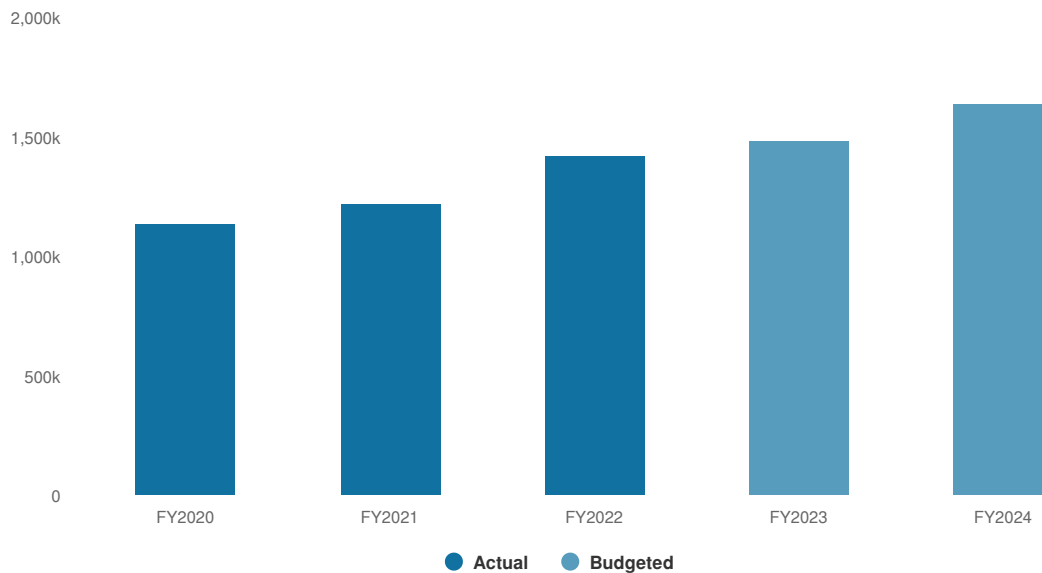
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|---------------------------------|
|  Create new processes that promote efficiency in the review of building plans; allowing plan reviewers to review more plans in a year to help with turnaround | Increase the number of plan reviews per reviewer per year | 2,194 reviews per employee | >2,194 reviews per employee | >2,194 reviews per employee |
| | By purchasing a digital plan review program, reduce the need for paper plan copies by over 50 percent | 50% reduction | >50% reduction | >50% reduction |
|  Cross train for flood requirements and building inspections in order to perform more inspections by each inspector | Increase the number of building inspections performed per inspector | 3,783 inspections per employee | >3,783 inspections per employee | >3,783 inspections per employee |

Expenditures Summary

The FY 2024 budget increased \$153,000, or 10.3 percent, due to increased pension costs.

\$1,640,087 **\$152,774**
(10.27% vs. prior year)

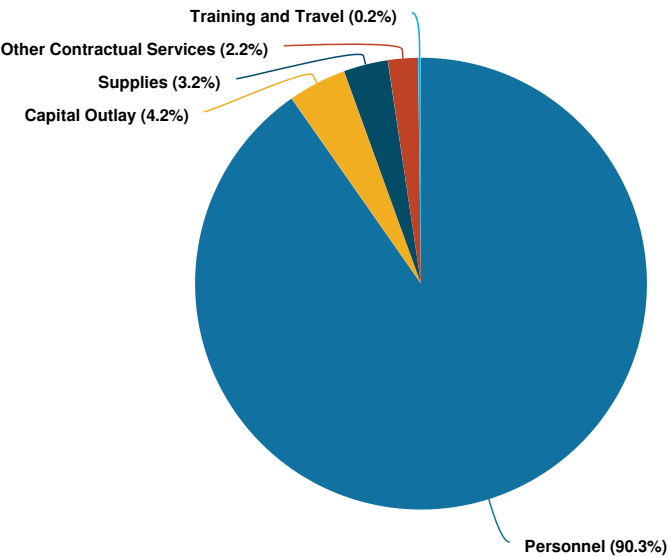
Building Code Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

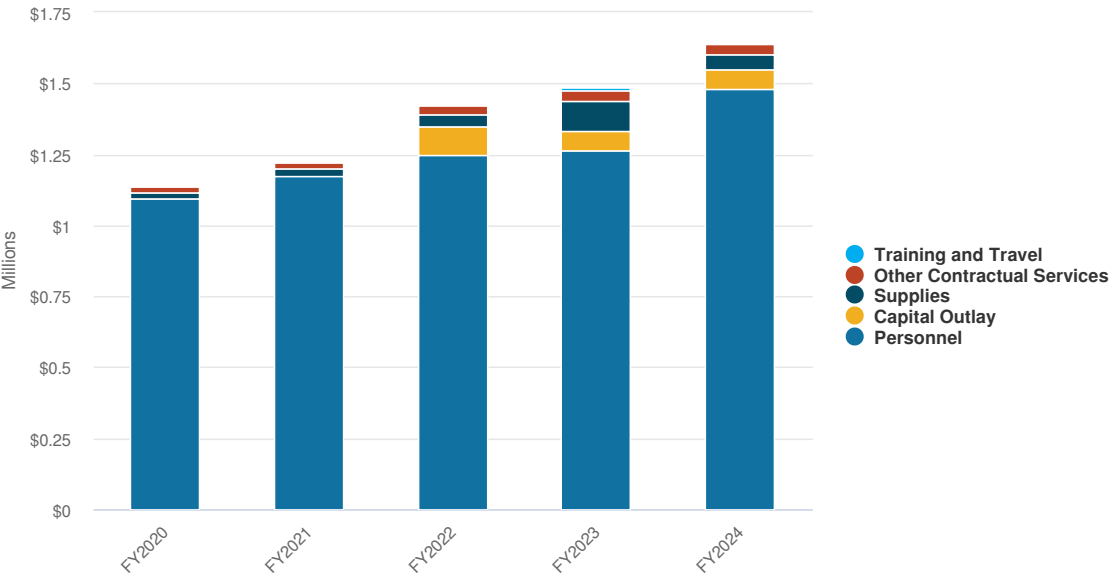
Because this division is employees reviewing plans and performing inspections, the largest expense of this division is personnel costs.

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 had the largest increase over time due to one new position being added in FY 2022. Personnel costs have also increased over the last five years due to internal transfers among other departments. These transfers were done to create efficiencies in operations.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Building Code Salaries | \$744,579 | \$876,490 | \$925,388 | 5.6% |
| Vision Plan | \$673 | \$935 | \$935 | 0% |
| Dental Plan | \$8,761 | \$9,350 | \$9,350 | 0% |
| FICA Tax | \$52,836 | \$67,051 | \$70,792 | 5.6% |
| Health Insurance | \$276,274 | \$295,800 | \$295,800 | 0% |
| Pension | \$163,300 | \$15,367 | \$178,833 | 1,063.7% |
| Total Personnel: | \$1,246,423 | \$1,264,993 | \$1,481,098 | 17.1% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$9,869 | \$10,000 | \$10,100 | 1% |
| Postage & Freight | \$25 | \$300 | \$300 | 0% |
| Insurance | \$14,137 | \$20,920 | \$18,939 | -9.5% |
| Repairs and Maintenance | \$4,687 | \$6,000 | \$6,000 | 0% |
| Total Other Contractual Services: | \$28,718 | \$37,220 | \$35,339 | -5.1% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$4,181 | \$9,800 | \$7,300 | -25.5% |
| Fuel | \$27,852 | \$33,000 | \$29,000 | -12.1% |
| Dues & Subscriptions | \$786 | \$3,000 | \$3,000 | 0% |
| Uniforms | \$1,017 | \$1,600 | \$2,250 | 40.6% |
| Maintenance & Repairs Parts | \$9,901 | \$16,500 | \$10,000 | -39.4% |
| Tools and Small Equipment | \$596 | \$0 | \$600 | N/A |
| Sm. Computer Equipment - 5422 | \$464 | \$45,000 | \$0 | -100% |
| Total Supplies: | \$44,797 | \$108,900 | \$52,150 | -52.1% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$2,015 | \$10,000 | \$3,000 | -70% |
| Mileage | \$202 | \$200 | \$200 | 0% |
| Total Training and Travel: | \$2,217 | \$10,200 | \$3,200 | -68.6% |
| | | | | |
| Capital Outlay | | | | |
| Machinery and Equipment | \$100,968 | \$66,000 | \$68,300 | 3.5% |
| Total Capital Outlay: | \$100,968 | \$66,000 | \$68,300 | 3.5% |
| Total Expense Objects: | \$1,423,123 | \$1,487,313 | \$1,640,087 | 10.3% |



Community Development & Housing



Brandy Bennett Nauman

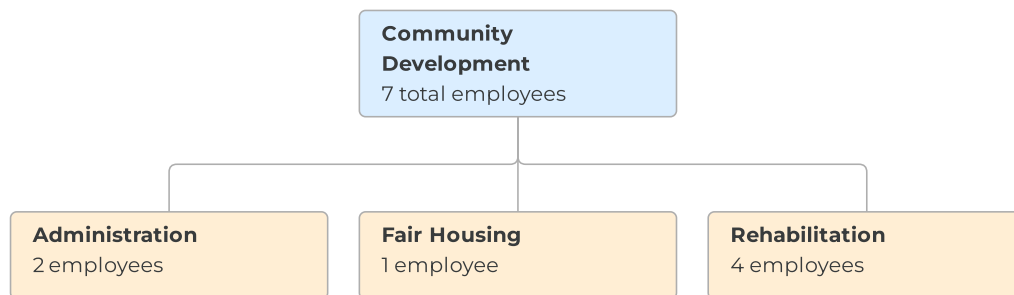
Director of Community Development & Housing

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

Employees





Prior Year's Successes

1. Assisted more than 320 households with housing repairs
2. Launched the Sussex County Housing Trust Fund, piloted with \$500,000 from Sussex County Council and \$6.3 million from the American Rescue Plan Act (ARPA), for the creation and preservation of affordable housing and direct homebuyer assistance
3. Passed a new workforce housing zoning initiative - in coordination with Administration, Planning & Zoning, and Legal - that allows multi-family housing units by-right in growth areas as defined by the Comprehensive Plan with a 25% set-aside of affordable housing units
4. In partnership with Finance Administration, utilized a portion of Sussex County's allocated American Rescue Plan Act funding to assist low-income households with past-due County taxes, sewer connections, and home repairs
5. Worked to affirmatively further fair housing for the residents of Sussex County



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Actual | FY 2024 Target |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|-------------------|
|  Encourage reinvestment in existing housing stock through rehabilitation and renovation and support removal of substandard dwelling units. | Preservation of at least 250 homes occupied by households earning less than 80% Area Median Income through rehabilitation. | 245 home repairs | 327+ home repairs | >250 home repairs |
|  Affirmatively further affordable and fair housing opportunities in the County to better accommodate the needs of all residents. | Assist at least 35 Sussex County homebuyers earning less than 120% Area Median Income with direct settlement and downpayment assistance. | new measure | >35 | >35 |
| | Assist affordable housing developers to preserve or create 150 affordable housing units for households earning less than 65% Area Median Income through the developer grant program. | new measure | 150 units | 150 units |
| | Approve at least 2 new projects with a 25% set-aside of affordable rental units for households earning less than 80% Area Median Income through the new Workforce Housing Initiative and Sussex County Rental Program. | new measure | new measure | >2 |

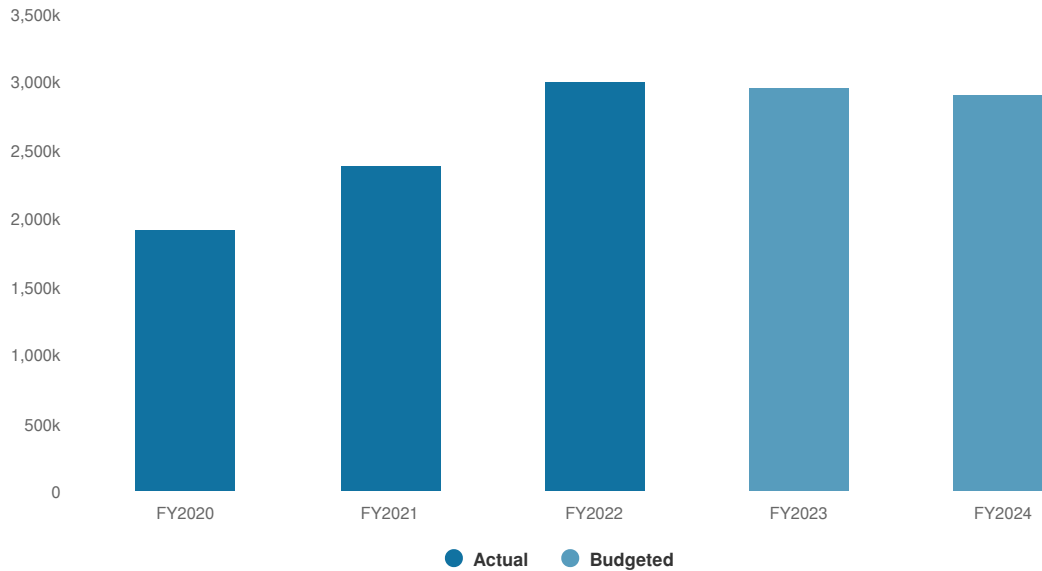


Expenditures Summary

The FY 2024 budget decreased \$63,000, or 2.1 percent, due to two vehicle purchases in the prior fiscal year.

\$2,902,803 **-\$63,142**
(-2.13% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



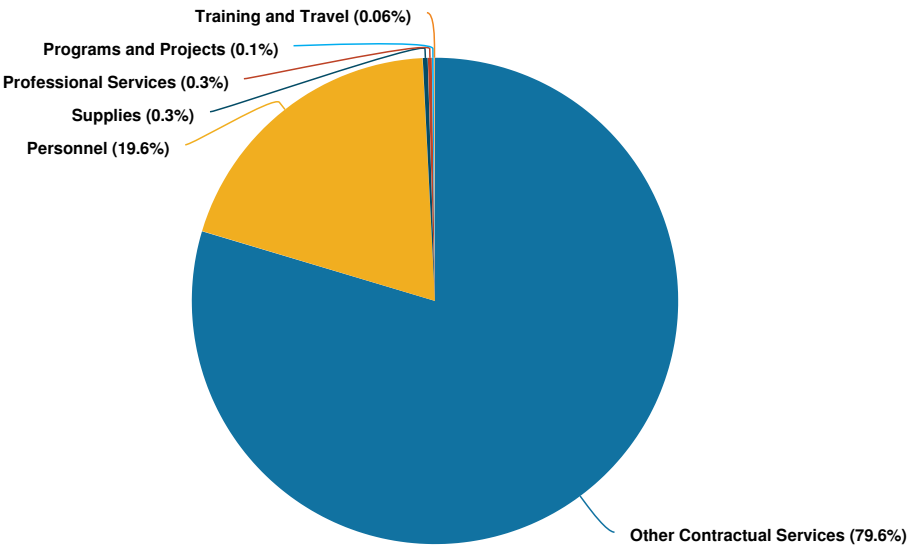
Expenses fluctuate in this department depending on the amount of federal funds received to support its programs.



Expenditures by Expense Type

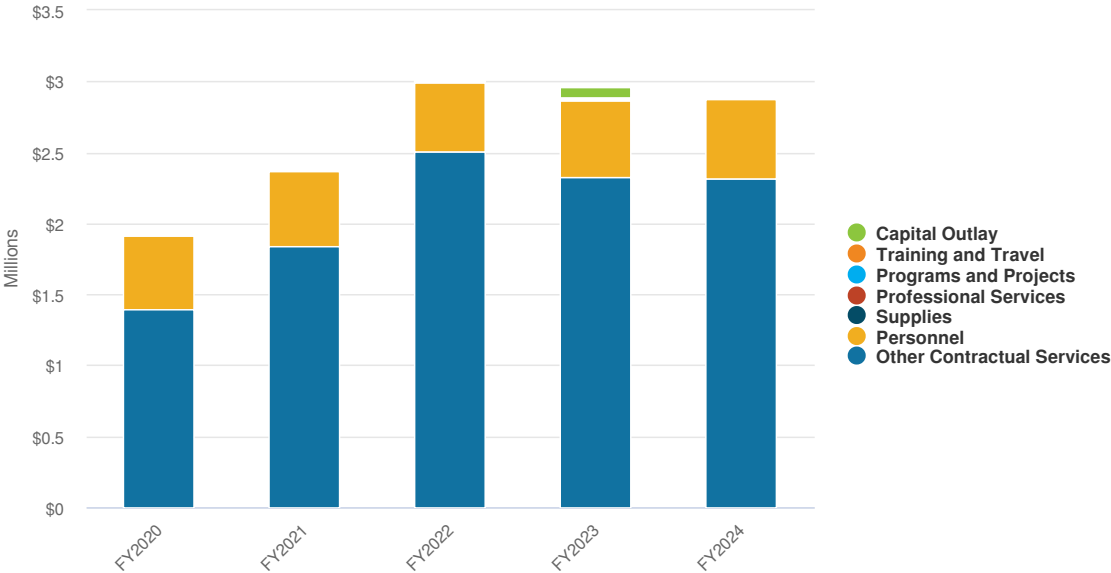
The department's largest expense is contractual services. The majority of the rehabilitation work is performed with contractors.

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Community Development Salaries | \$294,536 | \$348,526 | \$360,113 | 3.3% |
| Vision Plan | \$239 | \$330 | \$330 | 0% |
| Dental Plan | \$3,178 | \$3,300 | \$3,300 | 0% |
| FICA Tax | \$21,490 | \$26,662 | \$27,549 | 3.3% |
| Health Insurance | \$98,389 | \$104,400 | \$104,400 | 0% |
| Pension | \$67,070 | \$60,952 | \$72,023 | 18.2% |
| Total Personnel: | \$484,901 | \$544,170 | \$567,715 | 4.3% |
| | | | | |
| Professional Services | | | | |
| Legal | \$5,386 | \$7,500 | \$7,500 | 0% |
| Total Professional Services: | \$5,386 | \$7,500 | \$7,500 | 0% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$792 | \$780 | \$780 | 0% |
| Postage & Freight | \$291 | \$350 | \$350 | 0% |
| Insurance | \$4,784 | \$6,945 | \$5,758 | -17.1% |
| Repairs and Maintenance | \$2,502 | \$16,500 | \$2,500 | -84.8% |
| Computer Equip Maint - 5442 | \$0 | \$0 | \$12,000 | N/A |
| Advertising | \$3,001 | \$3,500 | \$3,500 | 0% |
| Other Contractual Services | \$2,499,725 | \$2,293,000 | \$2,287,000 | -0.3% |
| Total Other Contractual Services: | \$2,511,095 | \$2,321,075 | \$2,311,888 | -0.4% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,223 | \$6,500 | \$3,000 | -53.8% |
| Fuel | \$4,196 | \$4,500 | \$4,500 | 0% |
| Dues & Subscriptions | \$80 | \$350 | \$350 | 0% |
| Uniforms | \$820 | \$1,000 | \$1,000 | 0% |
| Maintenance & Repairs Parts | \$496 | \$1,000 | \$1,000 | 0% |
| Sm. Computer Equipment - 5422 | \$738 | \$0 | \$0 | 0% |
| Total Supplies: | \$7,552 | \$13,350 | \$9,850 | -26.2% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$139 | \$4,000 | \$4,000 | 0% |
| Total Programs and Projects: | \$139 | \$4,000 | \$4,000 | 0% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$576 | \$1,500 | \$1,500 | 0% |
| Mileage | \$0 | \$100 | \$100 | 0% |
| Travel | \$0 | \$250 | \$250 | 0% |
| Total Training and Travel: | \$576 | \$1,850 | \$1,850 | 0% |
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Capital Outlay | | | | |
| Machinery and Equipment | \$0 | \$74,000 | \$0 | -100% |
| Total Capital Outlay: | \$0 | \$74,000 | \$0 | -100% |
| Total Expense Objects: | \$3,009,648 | \$2,965,945 | \$2,902,803 | -2.1% |



Constable



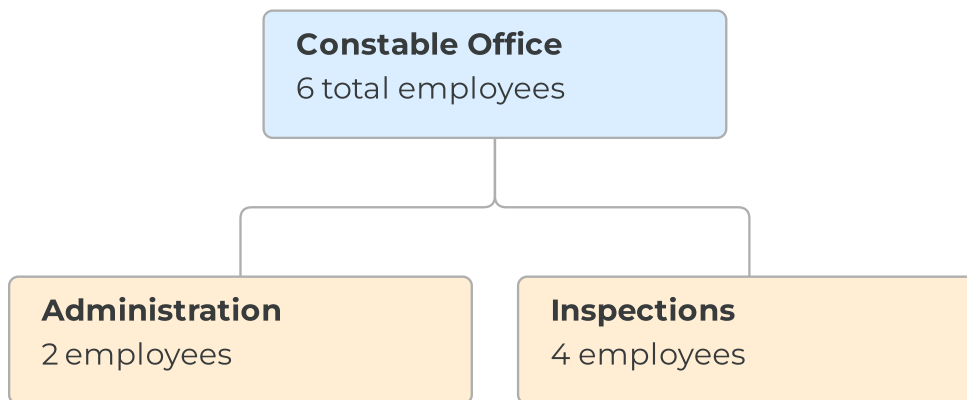
Chief Constable

The Constable's Office is responsible for enforcement of the County Code, and is charged with investigating public complaints related to property maintenance, building without a building permit, and/or without proper zoning approvals. Property maintenance issues can include tall grass, trash, unregistered or inoperable vehicles, excess tires, and inoperable appliances. Zoning issues can include setback violations, building without a permit, living in a camper/shed, and failure to obtain a Conditional Use or Special Use Exception, or any violation of a zoning conditions of approval.

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

Employees





Prior Year's Successes

1. Attended four homeowner association meetings to educate taxpayers about the Constable's role and civil ticketing role
2. Implemented a new tracking process for the reopened civil ticketing complaints
3. Continued assisting other departments with zoning postings and collection letters
4. Successfully conducted another civil ticketing appeal hearing in front of the Board of Adjustments and Appeals
5. Generated over 480 invoices that calculated approximately \$95,393 tickets and abatement charges



Performance Measures

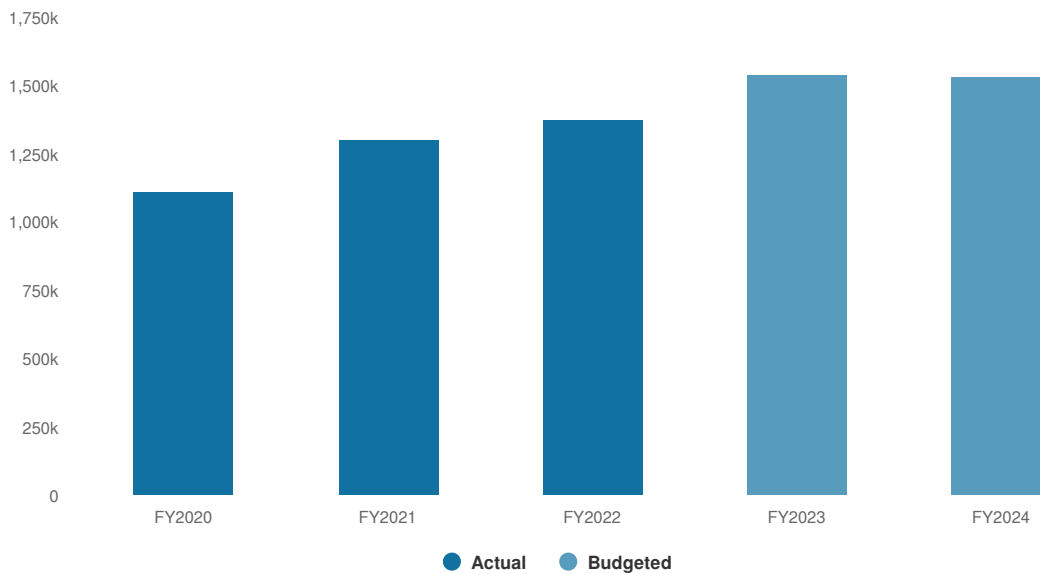
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|------------------------------|
|  Expand community outreach to ensure the community understands the role of the Constable's Office | Attend at least 4 public meetings each year to educate the public on the constable's role and the civil ticketing process | 4 meetings | >4 meetings | >4 meetings |
|  Preserve and create attractive and environmentally sustainable neighborhoods | Gain a 90% higher compliance rate each year | 86.6% compliance rate | >90% compliance rate | >90% compliance rate |
| | Resolve nuisance cases within 30 days 95% or greater of the time | 95% resolved within 30 days | >95% resolved within 30 days | >95% resolved within 30 days |

Expenditures Summary

The FY 2024 budget is relatively flat with a decrease of under one percent.

\$1,533,018 **-\$6,328**
(-0.41% vs. prior year)

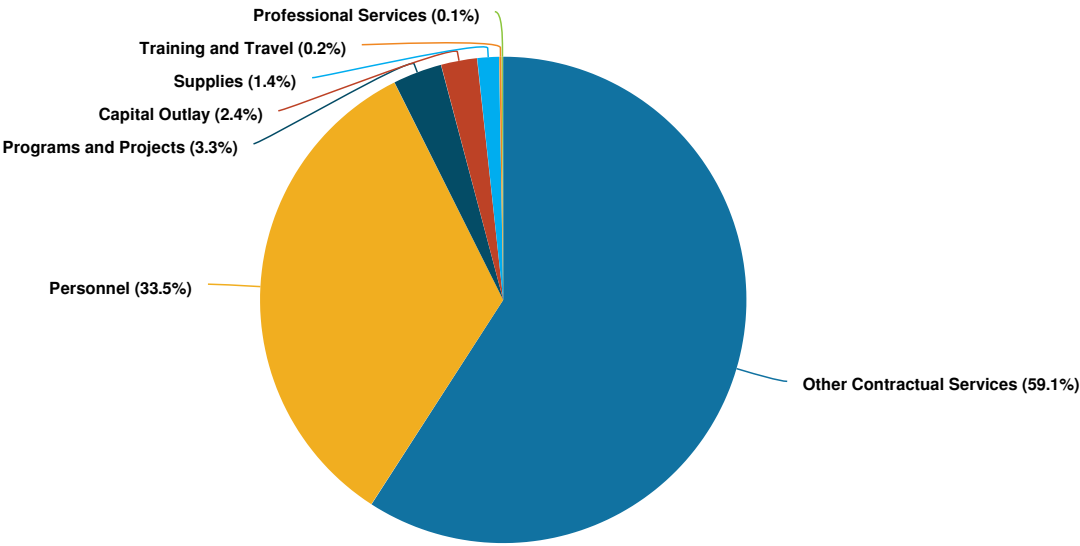
Constable Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

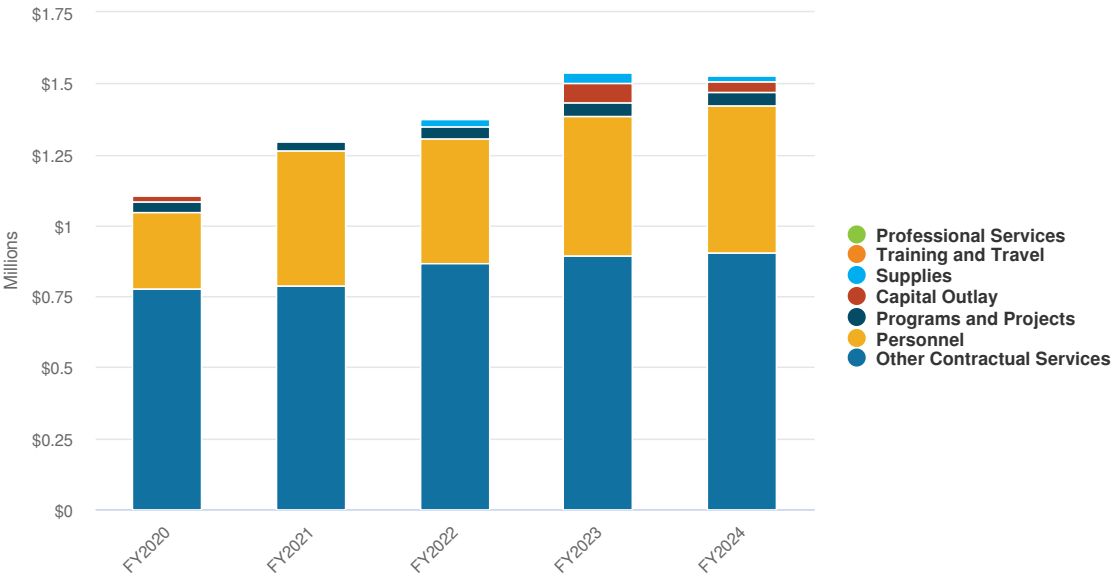
The majority of the Constable's budget (59 percent) is the dog control contract with the State of Delaware.

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



Staff training and maintenance costs have increased due to the larger number of staff now certified for manufactured home inspections. The FY 2024 budget has been prepared to account for potential increased training and certification of inspectors in other technical areas, such as the flood code. The FY 2024 budget includes the purchase of one new vehicle, to replace an older vehicle currently in use within the team.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Constables Salaries | \$254,568 | \$306,794 | \$317,757 | 3.6% |
| Vision Plan | \$196 | \$330 | \$330 | 0% |
| Dental Plan | \$2,532 | \$3,300 | \$3,300 | 0% |
| FICA Tax | \$18,778 | \$23,470 | \$24,308 | 3.6% |
| Health Insurance | \$98,176 | \$104,400 | \$104,400 | 0% |
| Pension | \$61,327 | \$53,646 | \$63,551 | 18.5% |
| Total Personnel: | \$435,577 | \$491,940 | \$513,646 | 4.4% |
| | | | | |
| Professional Services | | | | |
| Other Professional Services | \$810 | \$1,800 | \$1,500 | -16.7% |
| Total Professional Services: | \$810 | \$1,800 | \$1,500 | -16.7% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$5,180 | \$5,100 | \$6,600 | 29.4% |
| Postage & Freight | \$326 | \$1,000 | \$1,000 | 0% |
| Insurance | \$7,652 | \$11,990 | \$7,471 | -37.7% |
| Repairs and Maintenance | \$1,585 | \$3,000 | \$3,000 | 0% |
| Printing & Binding | \$0 | \$300 | \$300 | 0% |
| Other Contractual Services | \$853,422 | \$870,491 | \$887,901 | 2% |
| Total Other Contractual Services: | \$868,165 | \$891,881 | \$906,272 | 1.6% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,756 | \$2,000 | \$2,000 | 0% |
| Fuel | \$9,950 | \$13,125 | \$12,000 | -8.6% |
| Uniforms | \$226 | \$600 | \$600 | 0% |
| Maintenance & Repairs Parts | \$2,056 | \$1,000 | \$2,500 | 150% |
| Tools and Small Equipment | \$3,523 | \$0 | \$5,000 | N/A |
| Sm. Computer Equipment - 5422 | \$7,500 | \$20,000 | \$0 | -100% |
| Total Supplies: | \$25,011 | \$36,725 | \$22,100 | -39.8% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$44,089 | \$50,000 | \$50,000 | 0% |
| Total Programs and Projects: | \$44,089 | \$50,000 | \$50,000 | 0% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$0 | \$1,000 | \$2,500 | 150% |
| Total Training and Travel: | \$0 | \$1,000 | \$2,500 | 150% |
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Capital Outlay | | | | |
| Machinery and Equipment | \$0 | \$66,000 | \$37,000 | -43.9% |
| Total Capital Outlay: | \$0 | \$66,000 | \$37,000 | -43.9% |
| Total Expense Objects: | \$1,373,652 | \$1,539,346 | \$1,533,018 | -0.4% |



County Council

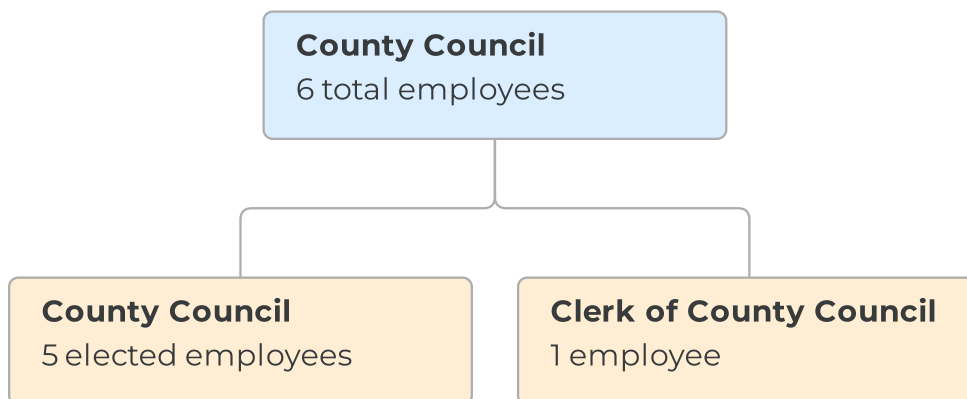


The County Council is the legislative branch of government consisting of five elected members from five districts. The President and Vice President are elected annually by the members of the Council. As the legislative body, the Council's major responsibility is to approve laws for Sussex County. The 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.

Employees



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 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 and to preserve and enhance the character and community of Sussex County.

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

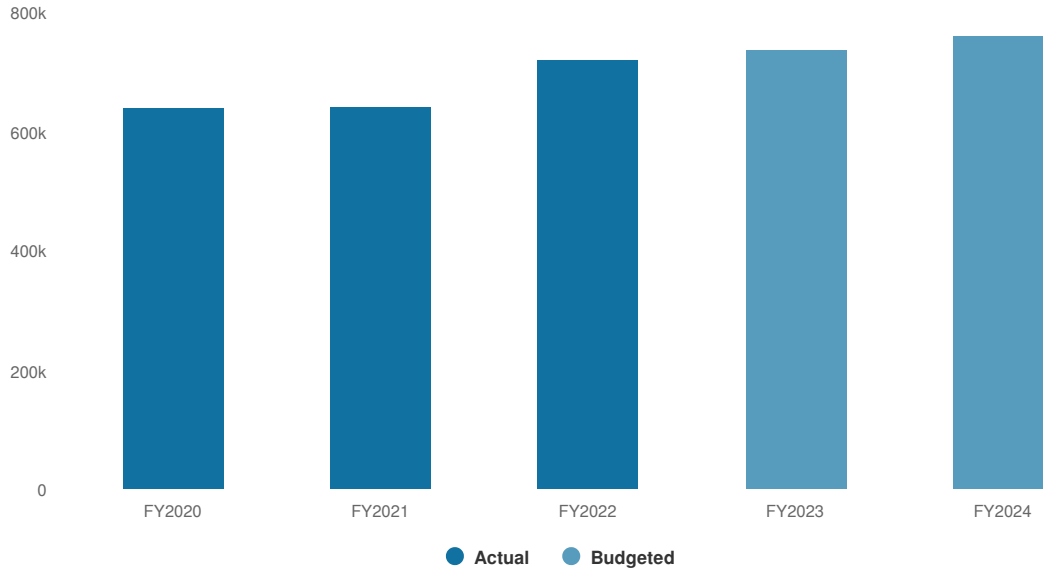


Expenditures Summary

The FY 2024 budget increased \$23,000, or 3.1 percent. The increase is due to insurance and codifying ordinances.

\$760,070 **\$22,607**
(3.07% vs. prior year)

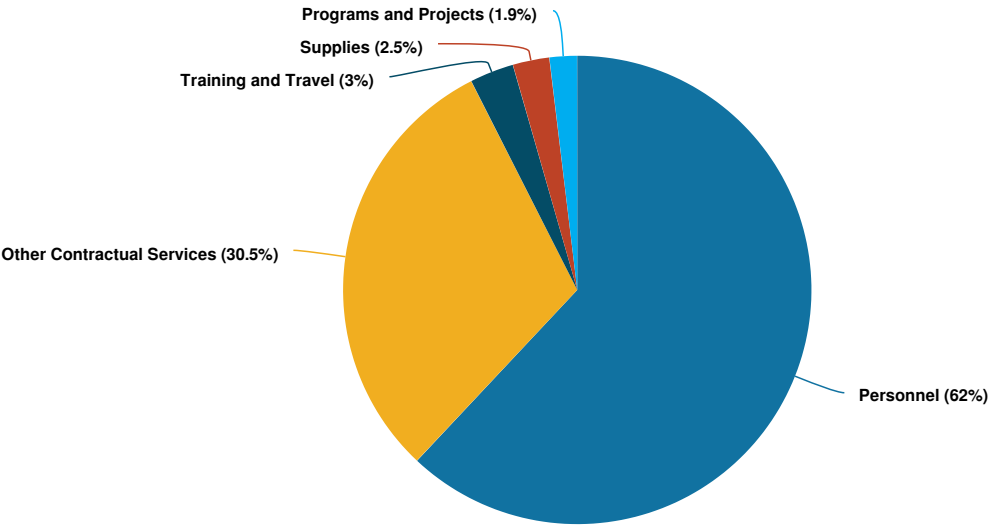
County Council Proposed and Historical Budget vs. Actual



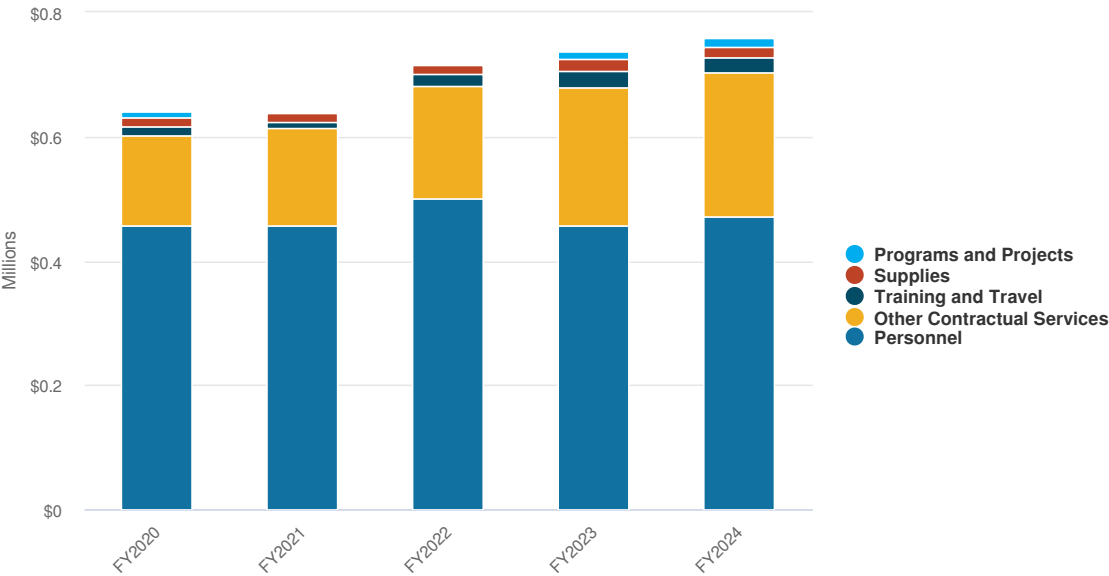
Expenditures by Expense Type

The largest expense of this department is personnel costs. Personnel costs include the cost of County Council and the Clerk of County Council. The next largest expense is Other Contractual Services which is insurance, such as public officials insurance.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Other contractual services has shown a steady increase year over year due to the cost of insurance.



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| County Council Salaries | \$315,724 | \$279,653 | \$289,259 | 3.4% |
| Vision Plan | \$257 | \$330 | \$330 | 0% |
| Dental Plan | \$3,377 | \$3,300 | \$3,300 | 0% |
| FICA Tax | \$22,892 | \$21,264 | \$22,130 | 4.1% |
| Health Insurance | \$104,761 | \$104,400 | \$104,400 | 0% |
| Pension | \$52,839 | \$49,046 | \$51,852 | 5.7% |
| Total Personnel: | \$499,850 | \$457,993 | \$471,271 | 2.9% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$4,074 | \$5,000 | \$5,000 | 0% |
| Postage & Freight | \$538 | \$450 | \$450 | 0% |
| Insurance | \$161,592 | \$185,840 | \$196,431 | 5.7% |
| Repairs and Maintenance | \$1,195 | \$400 | \$4,138 | 934.5% |
| Printing & Binding | \$2,572 | \$9,000 | \$11,000 | 22.2% |
| Advertising | \$11,216 | \$21,000 | \$15,000 | -28.6% |
| Total Other Contractual Services: | \$181,187 | \$221,690 | \$232,019 | 4.7% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$760 | \$1,500 | \$1,500 | 0% |
| Dues & Subscriptions | \$13,199 | \$17,730 | \$17,730 | 0% |
| Total Supplies: | \$13,959 | \$19,230 | \$19,230 | 0% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$1,238 | \$8,500 | \$10,500 | 23.5% |
| Miscellaneous | \$2,829 | \$4,000 | \$4,000 | 0% |
| Total Programs and Projects: | \$4,067 | \$12,500 | \$14,500 | 16% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$10,075 | \$6,000 | \$11,000 | 83.3% |
| Mileage | \$0 | \$50 | \$50 | 0% |
| Travel | \$9,336 | \$20,000 | \$12,000 | -40% |
| Total Training and Travel: | \$19,411 | \$26,050 | \$23,050 | -11.5% |
| | | | | |
| Total Expense Objects: | \$718,474 | \$737,463 | \$760,070 | 3.1% |



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

Employees



Economic Development
1 employee

Prior Year's Successes

1. Leased the following at the Delaware Coastal Business Park
 1. Great Outdoor Cottages ~ Leased an additional 4.3 acres
 2. Jenny Gems ~ Leased Lot 12 and part of Lot 13 Delaware Coastal Business Park
 3. Great Outdoor Cottages ~ added 120 new jobs
 4. Jenny Gems 21 jobs retained
2. Assisted Frankford Business Park in securing \$1M Site Readiness Funding
3. Completed and published economic development videos for Seaford, Laurel and Delmar.
4. Worked on 3 large greenhouse projects in Central and Western Sussex; land closing on the one in Georgetown in 2023
5. Closed ExciteSussex loans in the amount of \$2.3 million; total jobs retained and created 46
6. Opened Sussex County Kitchen Incubator in April 2023



Performance Measures

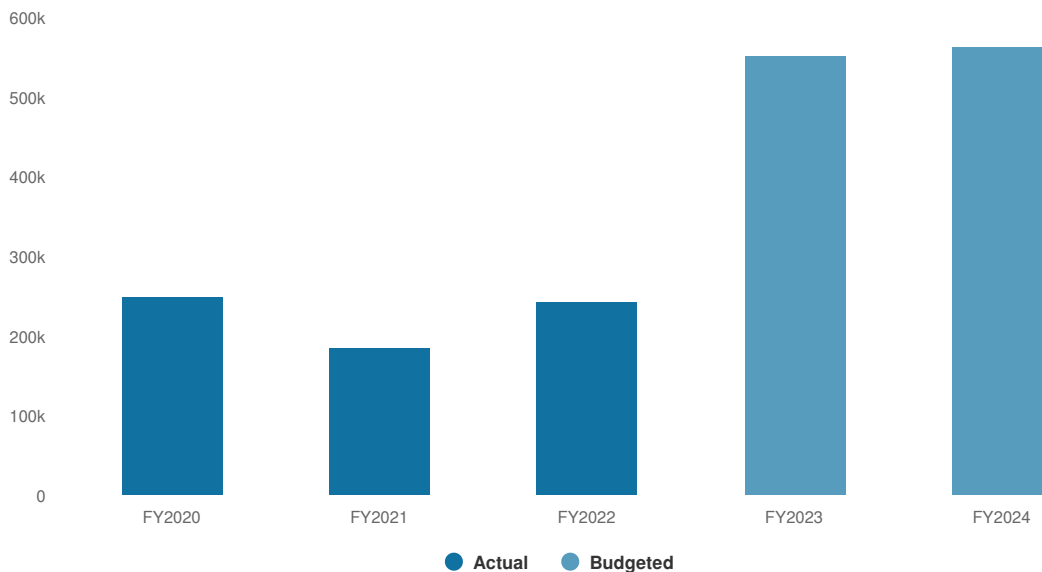
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------|---------------------------|
|  Promote development initiatives for economic development and growth for the airport and business park. | Lease 1 additional vacant lot each year in the Delaware Coastal Business Park | 1 additional lot leased | 1 additional lot leased | 1 additional lot leased |
| | Showcase Sussex County, Delaware at at least 2 conferences as a place with an entrepreneurial culture and good place to do business. | 3 conferences | >2 conferences | >2 conferences |
|  Promote the ExciteSussex Loan Program to retain/create jobs in Sussex County | Create and/or retain at least 80 jobs through the ExciteSussex Loan Program | 80 jobs created/retained | >80 jobs created/retained | >80 jobs created/retained |

Expenditures Summary

The FY 2024 budget increased \$11,000, or 2 percent. This increase is the result of increased personnel costs due to the additional part-time staff hired in FY 2023.

\$564,530 **\$11,070**
(2.00% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



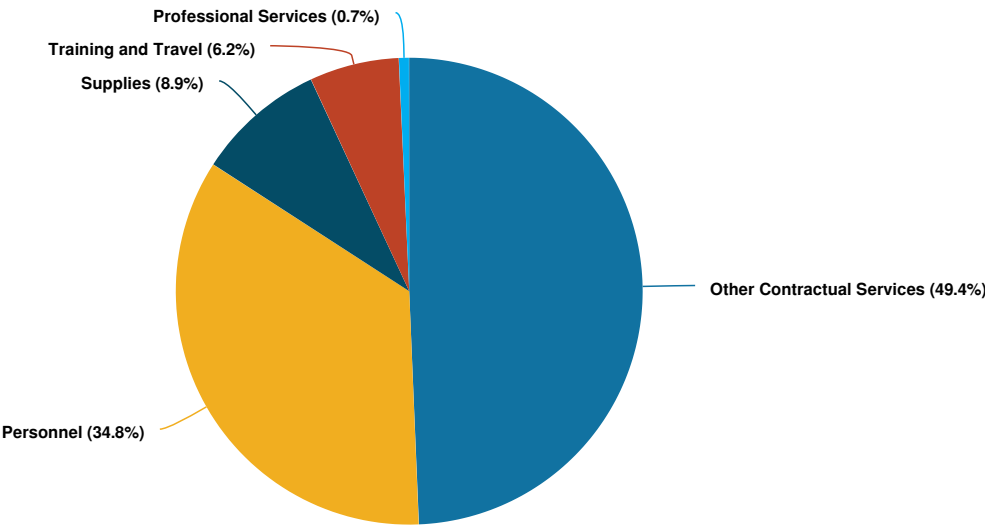
The major shift over time was due to the addition of a part-time employee to run the kitchen incubator.



Expenditures by Expense Type

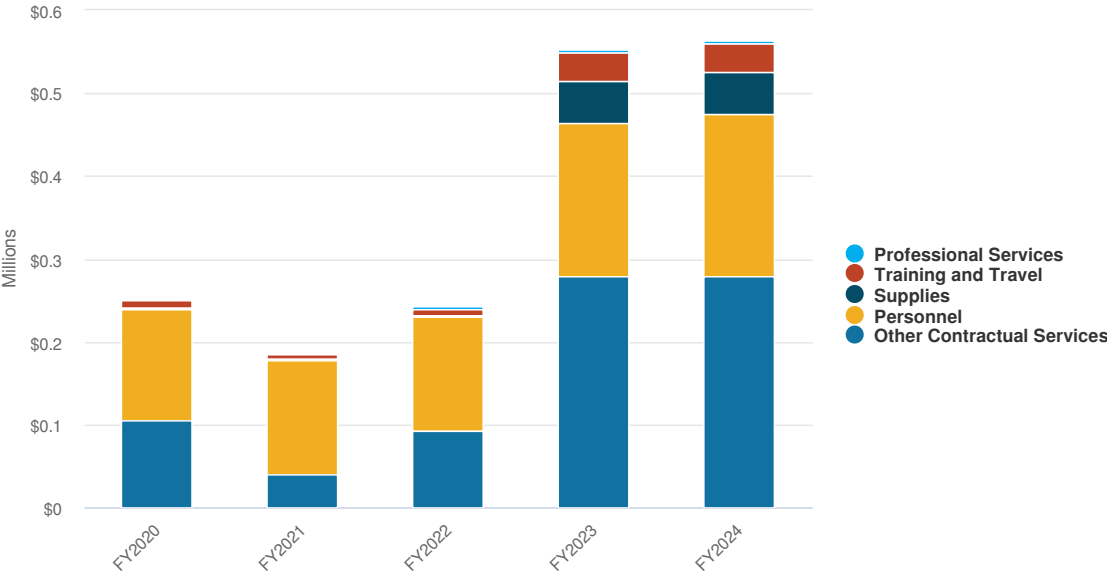
The department's largest expense type is Other Contractual Services which contains advertising Sussex municipalities and the rental lease of the kitchen incubator.

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



FY 2023 and FY 2024 contained new economic development initiatives such as the kitchen incubator and economic development advertising.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Economic Development Salaries | \$93,164 | \$138,994 | \$145,762 | 4.9% |
| Vision Plan | \$42 | \$55 | \$55 | 0% |
| Dental Plan | \$555 | \$550 | \$550 | 0% |
| FICA Tax | \$6,720 | \$10,633 | \$11,151 | 4.9% |
| Health Insurance | \$17,687 | \$17,400 | \$17,400 | 0% |
| Pension | \$19,793 | \$17,938 | \$21,504 | 19.9% |
| Total Personnel: | \$137,960 | \$185,570 | \$196,422 | 5.8% |
| | | | | |
| Professional Services | | | | |
| Legal | \$4,320 | \$4,000 | \$4,000 | 0% |
| Total Professional Services: | \$4,320 | \$4,000 | \$4,000 | 0% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$1,246 | \$2,040 | \$2,040 | 0% |
| Postage & Freight | \$0 | \$100 | \$100 | 0% |
| Rental and Leases | \$0 | \$44,500 | \$44,500 | 0% |
| Insurance | \$1,589 | \$1,750 | \$1,968 | 12.5% |
| Repairs and Maintenance | \$18,773 | \$35,000 | \$35,000 | 0% |
| Printing & Binding | \$72 | \$11,000 | \$11,000 | 0% |
| Advertising | \$68,754 | \$134,000 | \$134,000 | 0% |
| Other Contractual Services | \$2,713 | \$50,000 | \$50,000 | 0% |
| Total Other Contractual Services: | \$93,146 | \$278,390 | \$278,608 | 0.1% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$106 | \$3,000 | \$3,000 | 0% |
| Fuel | \$986 | \$1,500 | \$1,500 | 0% |
| Dues & Subscriptions | \$455 | \$15,000 | \$15,000 | 0% |
| Maintenance & Repairs Parts | \$157 | \$12,000 | \$12,000 | 0% |
| Tools and Small Equipment | \$0 | \$5,000 | \$5,000 | 0% |
| Sm. Computer Equipment - 5422 | \$0 | \$2,000 | \$2,000 | 0% |
| Other Supplies | \$0 | \$12,000 | \$12,000 | 0% |
| Total Supplies: | \$1,704 | \$50,500 | \$50,500 | 0% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$1,249 | \$16,000 | \$16,000 | 0% |
| Mileage | \$0 | \$1,000 | \$1,000 | 0% |
| Travel | \$5,373 | \$18,000 | \$18,000 | 0% |
| Total Training and Travel: | \$6,622 | \$35,000 | \$35,000 | 0% |
| | | | | |



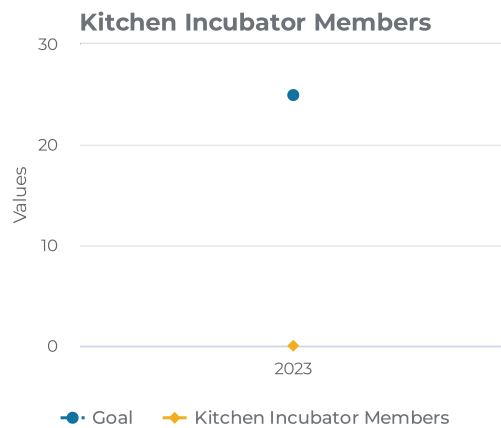
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Total Expense Objects: | \$243,753 | \$553,460 | \$564,530 | 2% |

Initiative #1 - Filming Business Community of 6 Towns in Sussex - \$109,000

Business Video - includes shooting, production and editing of 6 short videos of each business community in every town in Sussex County with 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 - Keep Sussex Strong ~ Kitchen Incubator - \$200,000 (State Operating Grant)

The Sussex County kitchen incubator will be a collaborative community, providing shared kitchen space combined with business assistance to help aspiring and existing entrepreneurs build great food companies, create jobs, improve healthy food access, and strengthen our regional food economy.



Emergency Medical Services



Robert Murray

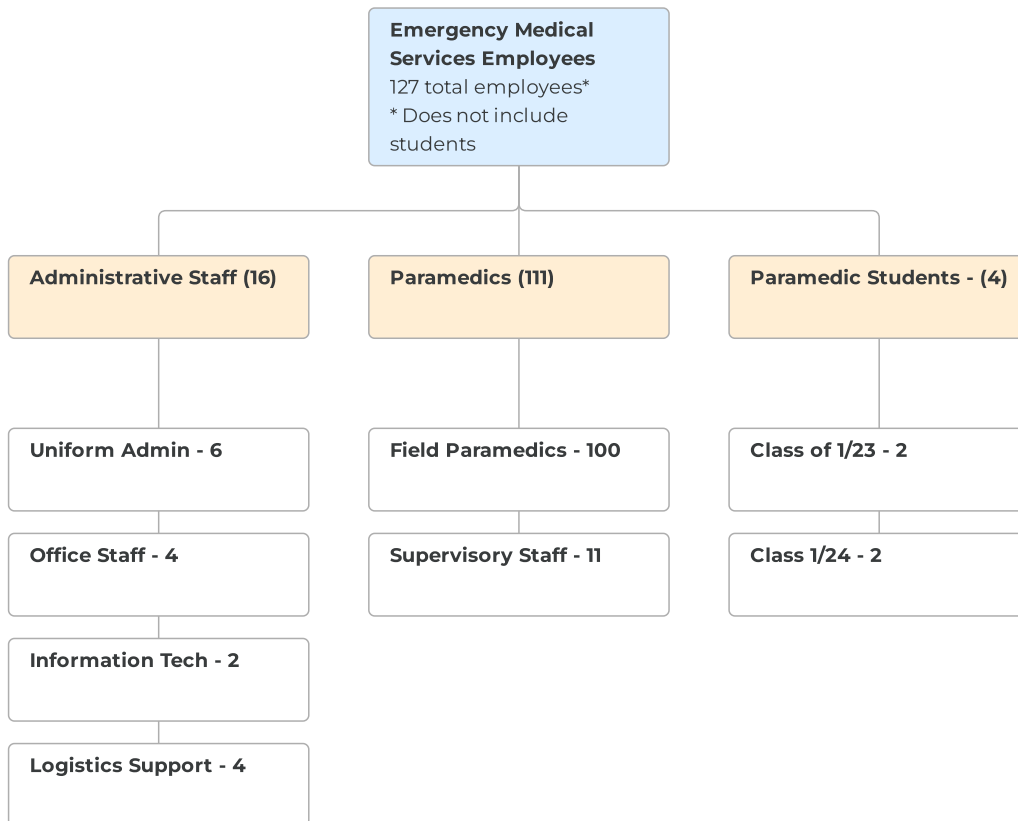
Director of Emergency Medical Services

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 twelve 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



Employees



Prior Year's Successes

1. Responded 34,009 times to calls for service and achieved an 8-minute response time goal of 64.0 percent for Charlie, Delta and Echo level incidents; a 10-year look back (2013) shows 19,585 responses and an 8-minute response time goal met 61.1 percent; over 10 years, we have experienced a 73.6 percent increase in responses and managed a 4.7 percent increase in our 8-minute response time goal
2. Added an additional seasonal daytime unit in Dewey Beach. The location in Dewey Beach proved ideal with a 20% improvement in our 90th fractile response time to the towns of Rehoboth and Dewey Beach when that unit was in service
3. Achieved accreditation through the Commission on Accreditation of Ambulance Services (CAAS); this independently validates the department's "gold standard" as defined by professionals in the industry
4. Submitted an application to the Society for Simulation in Healthcare (SSH) in hopes to be the first EMS agency in the world to meet this accreditation standard
5. Worked on multiple capital projects, such as the EMS training facility
6. Implemented mental health programs to help medic staff deal with dramatic events; these programs included a partnership with Paws for People, identification of Mental Health providers who specialize in emergency responders, and in-depth training on the county's employee assistant program
7. Improved intubation success numbers; in 2022, the first-attempt intubation success rate improved seven percent and the overall patient success rate improved three percent
8. Committed to high quality cardiac arrest management; a common number used to compare systems across the country is the Utstein with bystander CPR survival rate. Nationally, the average is 38%, the Delaware average is 50%, and in Sussex County we boast a 62% average; an amazing number and is a direct reflection of our first responders, including dispatch, law enforcement, fire / BLS and our paramedics; this team of responders has clearly put Sussex County on the map as one of the best at managing patients suffering from cardiac arrest

Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|  Provide a safe and secure environment for everyone who lives, works, and conducts business | Appreciate at least a 10% improvement in the 90 th fractile response time when seasonal units are in-service compared to when seasonal units are not in-service; this reduction is expected to be recognized in the primary response area of each seasonal unit (Roxana and Dewey/Rehoboth) | 17% reduction in Roxana 12% reduction in Dewey/Rehoboth | >10% reduction in Roxana >10% reduction in Dewey/Rehoboth | >10% reduction in Roxana >10% reduction in Dewey/Rehoboth |
| | Further improve chute compliance by at least 0.5% over the previous year. | 96.9% in compliance | 96.5% in compliance | 97% in compliance |
|  Provide a well-qualified and service-friendly workforce | Through regular and focused training, seek at least a 5% improvement in first pass endotracheal intubation success rate and at least a 3% improvement in patient success rate. | 0% change in patient success rate 2% improvement in first pass | >5% change in patient success rate >3% improvement in first pass | >5% change in patient success rate >3% improvement in first pass |

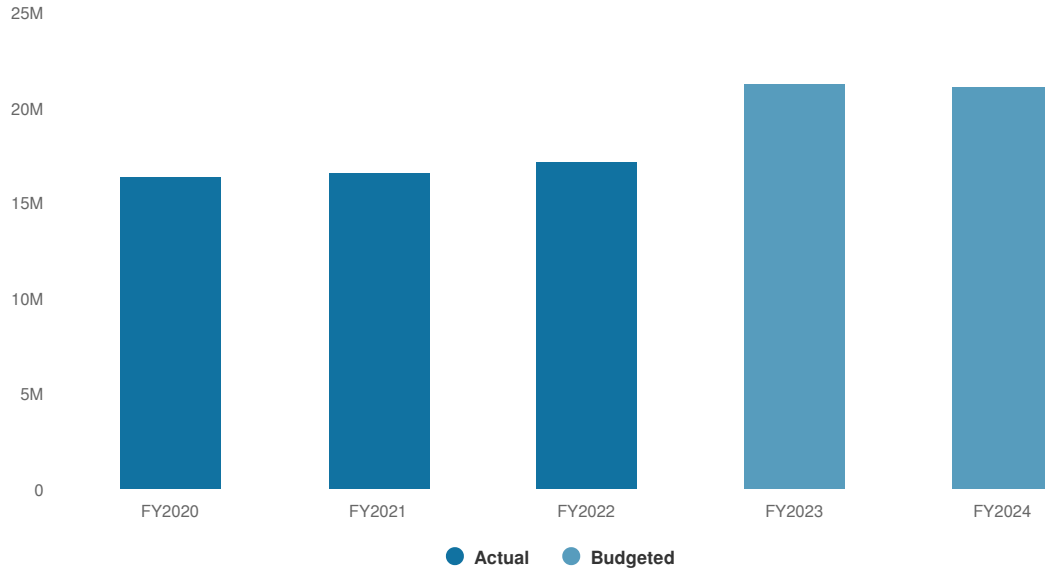


Expenditures Summary

The FY 2024 budget decreased \$129,00 and is relatively flat.

\$21,058,621 **-\$128,932**
(-0.61% vs. prior year)

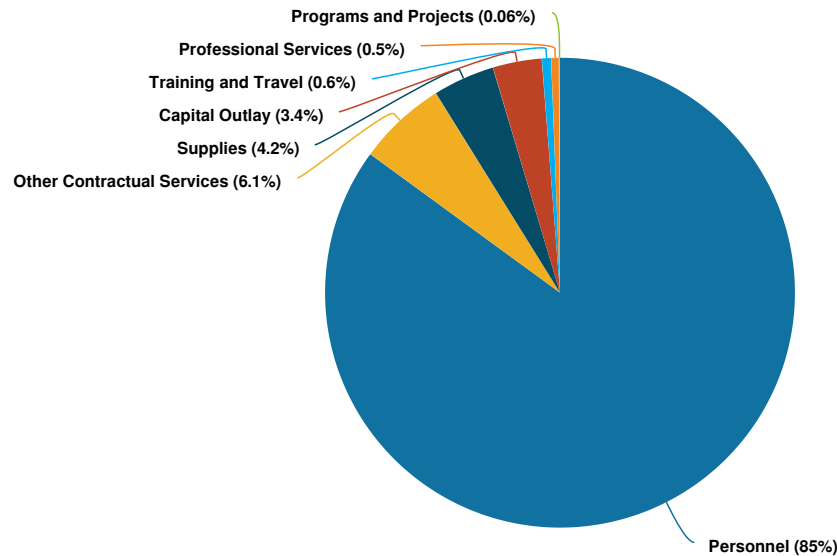
Emergency Medical Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

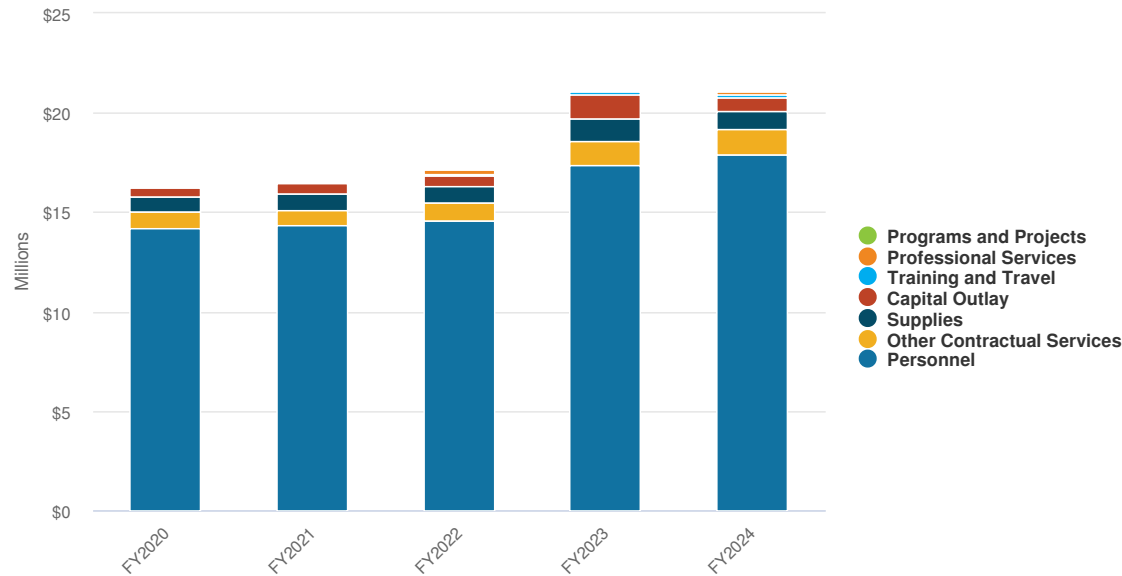
As this is a service-based department, the largest expense is personnel costs. There are over 100 paramedics hired by Sussex County. There are 4 new medics positions added to this budget. This increase in staffing does not include the 4 additional medics funded with ARPA funds.

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



There is a continual increase in personnel costs as the County continues to add more staff to meet demand of Sussex County residents and visitors.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Salaries EMS Admin - 5010 | \$1,195,303 | \$1,265,302 | \$1,324,089 | 4.6% |
| Salaries EMS Prod - 5020 | \$8,542,620 | \$10,820,093 | \$10,861,776 | 0.4% |
| Vision Plan - 5111 | \$4,373 | \$6,765 | \$6,985 | 3.3% |
| Dental Plan - 5112 | \$54,452 | \$67,650 | \$69,850 | 3.3% |
| FICA Tax - 5210 | \$709,398 | \$924,533 | \$932,219 | 0.8% |
| Health Insurance - 5110 | \$1,972,208 | \$2,140,200 | \$2,209,800 | 3.3% |
| Worker's Compensation - 5230 | \$413,966 | \$556,972 | \$491,158 | -11.8% |
| Pension - 5120 | \$1,715,376 | \$1,578,206 | \$2,013,843 | 27.6% |
| Total Personnel: | \$14,607,696 | \$17,359,721 | \$17,909,720 | 3.2% |
| | | | | |
| Professional Services | | | | |
| Legal - 5315 | \$138,023 | \$15,000 | \$15,000 | 0% |
| Other Prof Serv - Well - 5270 | \$73,014 | \$85,575 | \$89,975 | 5.1% |
| Other Professional Serv - 5310 | \$2,897 | \$26,500 | \$3,500 | -86.8% |
| Other Prof Serv - Comp - 54444 | \$2,790 | \$2,300 | \$2,200 | -4.3% |
| Total Professional Services: | \$216,723 | \$129,375 | \$110,675 | -14.5% |
| | | | | |
| Other Contractual Services | | | | |
| Telephone - 5810 | \$61,479 | \$58,140 | \$62,712 | 7.9% |
| Telephone - Mobile - 5840 | \$34,046 | \$36,600 | \$36,600 | 0% |
| Mobile Data Connectivity - 585 | \$0 | \$25,300 | \$9,984 | -60.5% |
| Postage - 5910 | \$86 | \$400 | \$400 | 0% |
| Utilities - Electric - 5710 | \$49,886 | \$56,012 | \$85,132 | 52% |
| Utilities - Fuel - 5715 | \$14,582 | \$15,960 | \$22,560 | 41.4% |
| Building Rentals - 7310 | \$21,654 | \$47,136 | \$49,224 | 4.4% |
| Insurance - 6210 | \$177,909 | \$264,440 | \$243,915 | -7.8% |
| Office Equipment Maint - 5440 | \$1,209 | \$1,450 | \$1,450 | 0% |
| Computer Equip Maint - 5442 | \$216,665 | \$373,533 | \$396,786 | 6.2% |
| Paramedic Equip. Maint. - 5540 | \$79,584 | \$98,000 | \$114,275 | 16.6% |
| Vehicle Maintenance - 5660 | \$48,285 | \$58,500 | \$67,750 | 15.8% |
| Facilities Maintenance - 5721 | \$58,462 | \$64,000 | \$124,000 | 93.8% |
| Communications Maint - 6030 | \$76,647 | \$80,250 | \$45,250 | -43.6% |
| Maint - Training 7511 | \$9,775 | \$9,775 | \$9,775 | 0% |
| Printing & Binding - 6110 | \$790 | \$1,000 | \$1,000 | 0% |
| Advertising - 6130 | \$0 | \$5,000 | \$5,000 | 0% |
| Contrl Services-Utilities-5712 | \$4,056 | \$4,200 | \$5,700 | 35.7% |
| Communications Contrl-6020 | \$0 | \$1,800 | \$1,800 | 0% |
| Total Other Contractual Services: | \$855,115 | \$1,201,496 | \$1,283,313 | 6.8% |
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Supplies | | | | |
| Office Supplies -5410 | \$5,559 | \$6,500 | \$6,500 | 0% |
| Offices Supplies-Copying-5415 | \$773 | \$1,500 | \$1,500 | 0% |
| Fuel - Vehicles - 5640 | \$132,669 | \$147,000 | \$139,553 | -5.1% |
| Janitorial Supplies - 5730 | \$12,551 | \$8,250 | \$11,000 | 33.3% |
| Dues & Subscriptions -6140 | \$1,052 | \$2,000 | \$2,000 | 0% |
| Uniforms - 5240 | \$76,085 | \$91,159 | \$103,550 | 13.6% |
| Computer - Parts - 5441 | \$6,989 | \$7,000 | \$10,000 | 42.9% |
| EMS Equipment - Parts -5521 | \$24,766 | \$20,866 | \$26,856 | 28.7% |
| Vehicle - Tires - 5650 | \$7,705 | \$10,000 | \$10,000 | 0% |
| Vehicle - Parts - 5665 | \$38,724 | \$38,997 | \$38,997 | 0% |
| Facilities - Parts - 5722 | \$21,824 | \$20,600 | \$20,600 | 0% |
| Communications - Parts - 6035 | \$2,415 | \$6,520 | \$6,520 | 0% |
| Parts - Training 7512 | \$601 | \$1,000 | \$1,000 | 0% |
| Computer Equipment - 5422 | \$96,134 | \$254,845 | \$78,345 | -69.3% |
| Office Equipment - 5423 | \$0 | \$2,500 | \$2,500 | 0% |
| Paramedic Equipment - 5522 | \$29,083 | \$34,208 | \$21,973 | -35.8% |
| Tools & Sm Equipment - 5670 | \$7,985 | \$5,000 | \$5,000 | 0% |
| Facilities Sm Equipment -5723 | \$15,665 | \$21,100 | \$22,100 | 4.7% |
| Communication Sm Equip-6013 | \$15,334 | \$1,575 | \$4,325 | 174.6% |
| Training Sm Equipment - 7513 | \$1,320 | \$14,000 | \$23,904 | 70.7% |
| Paramedic Supplies - 5510 | \$334,842 | \$421,221 | \$356,044 | -15.5% |
| Supplies - Training 7514 | \$972 | \$2,400 | \$2,000 | -16.7% |
| Total Supplies: | \$833,047 | \$1,118,241 | \$894,267 | -20% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects - 6120 | \$11,812 | \$12,550 | \$12,800 | 2% |
| Miscellaneous - 6310 | \$292 | \$750 | \$750 | 0% |
| Total Programs and Projects: | \$12,104 | \$13,300 | \$13,550 | 1.9% |
| | | | | |
| Training and Travel | | | | |
| Seminars and Conf. -5250 | \$7,732 | \$17,600 | \$21,790 | 23.8% |
| Tuition & Training - 5255 | \$29,060 | \$34,900 | \$37,400 | 7.2% |
| Inhouse Training - 7510 | \$10,782 | \$10,600 | \$19,536 | 84.3% |
| Travel - 6410 | \$11,176 | \$20,040 | \$22,340 | 11.5% |
| Travel - 6420 | \$17,354 | \$27,780 | \$34,130 | 22.9% |
| Grant Exp - DEMA/FEMA | \$20,270 | \$0 | \$0 | 0% |
| Total Training and Travel: | \$96,373 | \$110,920 | \$135,196 | 21.9% |
| | | | | |
| Capital Outlay | | | | |
| M & E - Computer - 5421 | \$0 | \$126,500 | \$83,600 | -33.9% |
| M & E - Paramedic - 5520 | \$31,378 | \$834,000 | \$0 | -100% |
| M & E - Comm - 6010 | \$21,177 | \$107,000 | \$132,300 | 23.6% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| M & E - Training - 7515 | \$105,631 | \$0 | \$0 | 0% |
| Transportation Equip - 5610 | \$356,338 | \$187,000 | \$496,000 | 165.2% |
| Total Capital Outlay: | \$514,523 | \$1,254,500 | \$711,900 | -43.3% |
| Total Expense Objects: | \$17,135,581 | \$21,187,553 | \$21,058,621 | -0.6% |

Initiative #1 - Vehicles - \$496,000

The FY 2024 budget includes the purchase of six vehicles: three primary response vehicles (\$102,000 each), a replacement of a 2004 Special Event vehicle (\$90,000), and two logistics support vehicles (\$50,000 each).

Supports FY 2024 Department Performance Measures #1

Supports FY2024 County goals #1, #2, and #5

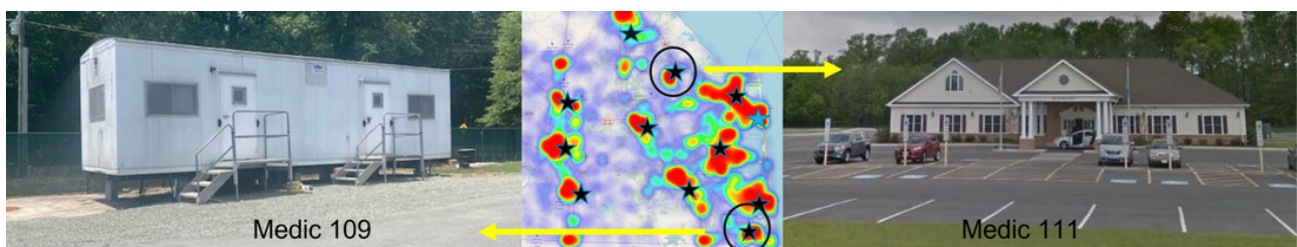


Initiative #2 - Expand Services of Medic 111 (Milton) and Medic 109 (Roxana) - \$400,000

Through the addition of four additional FTEs, the County will expand services in both the Milton and Roxana areas. Currently, Medic 111 in Milton operates as a single paramedic in the daytime only. Two of the four additional employees would allow us to staff this unit 24-hours per day. Medic 109 in the Roxana area is currently a daytime seasonal power unit. With the addition of two additional employees, this unit would transition to a year-round single-person daytime unit. It is expected that there will be improved response times in each area.

Supports FY 2024 Department Performance Measures #1

Supports FY2024 County goals #1, #2, #5, and #6

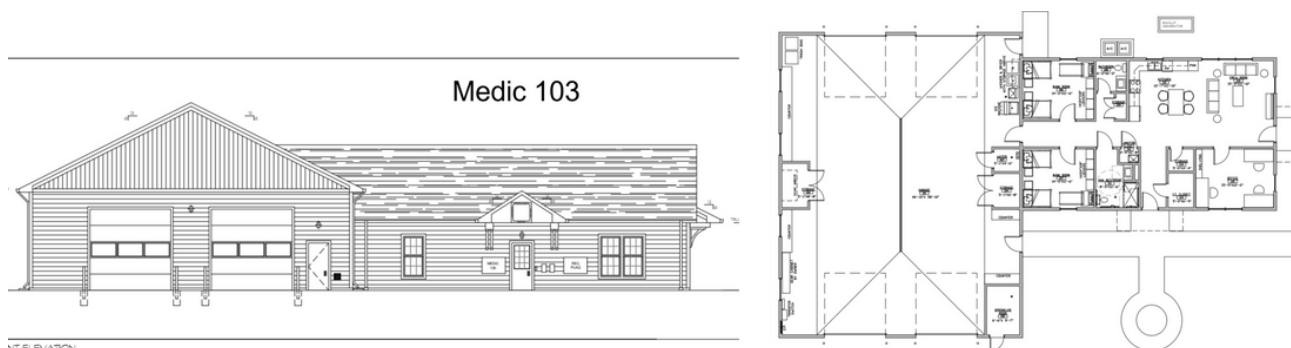


Initiative #3 - Capital Projects - \$2,000,000

Throughout FY 2024 we hope to continue progress on approved capital building projects. It is our hope that by the end of FY 2024, paramedic station in Millsboro will be in service. This location is ideal and will reduce response times for Millsboro and area communities.

Dewey Beach town officials are in the concept phase of a multi-use facility. It is unknown when the Town will finalize plans and begin construction. In FY 2023, Medic 114 was deployed as a daytime seasonal unit with one paramedic at the Town's existing facility. The location proved ideal and provided significant improvement in response times to Rehoboth and Dewey Beach.

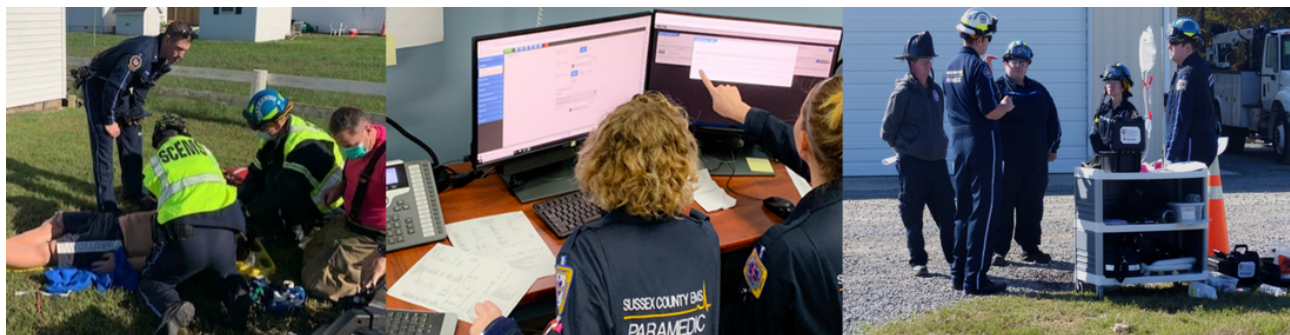
Supports FY 2024 Department Performance Measures #1
Supports FY2024 County goals #1, #2, #5, and #6



Initiative #4 - Increase # Field Training Officers (FTO) per shift - \$16,000

This budget includes additional Field Training Officers (FTOs) per shift to assist in a more balanced and reasonable workload. The department has grown significantly in both personnel and in responses. As a result, the workload of FTOs has increased.

Supports FY 2024 Department Performance Measures #2
Supports FY2024 County goals #5 and #6



Emergency Preparedness



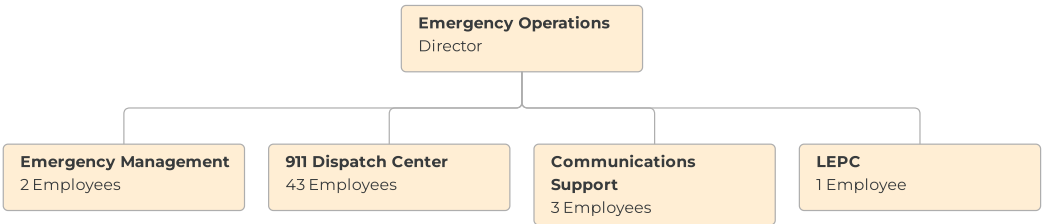
Joseph L. Thomas
Director of Emergency Operations

Emergency Preparedness is a department made of multiple divisions that respond to natural and technical disasters, such as hurricanes, snow storms, large scale fires, and hazardous materials incidents. The department also provides 9-1-1 services, which include law enforcement call taking as well as dispatching fire and ems stations, county paramedics, and medevac helicopters.

Mission

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

EOC Organization



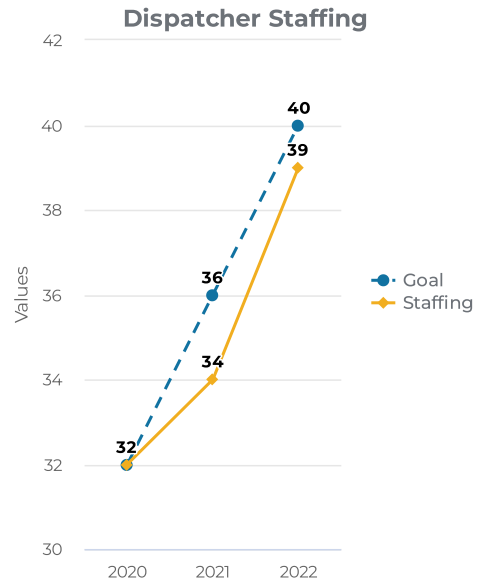
Prior Year's Successes

1. Processed 114,627 9-1-1 calls, 60,803 ten digit calls and 97,054 law enforcement, fire and EMS incidents in 2022
2. Increased staffing in the 9-1-1 Center by 40%, bringing the total number of dispatchers to 40
3. Successfully reaccredited as a Center of Excellence in Emergency Fire Dispatch
4. Completed the CAD server rehost
5. Responded to 4 emergency incidents in addition to 26 exercises and events with the Mobile Command Unit
6. Accredited as the world's 30th Police Accredited Center of Excellence
7. Accredited as the world's 24th Triple Accredited Center of Excellence



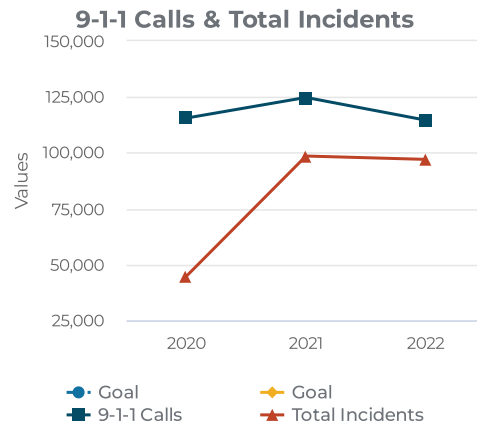
Dispatch Staffing

Dispatcher staffing has increased 40% since 2018 in relation to the additional work load created by the City of Seaford transitioning services to the County and the inclusion of processing law enforcement calls for service.






Dispatch Center Call Volume

In 2022, the Dispatch Center processed 114,627 9-1-1 calls, 60,803 ten digit calls, and 97,054 ems, fire, and law enforcement incidents.

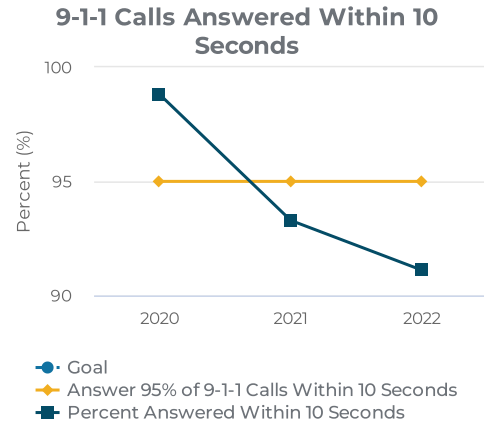


Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
|  Advance efforts to provide and sustain first-class, comprehensive emergency communications services | Answer 95 percent of 9-1-1 calls within 10 seconds of being received | 93% of calls answered within 10 seconds | >95% of calls answered within 10 seconds | >95% of calls answered within 10 seconds |
| | Process all medical calls for assistance within 72 seconds in at least 90% of such cases | 75% of calls meet goal | >90% of calls meet goal | >90% of calls meet goal |
|  Provide and sustain first-class, comprehensive emergency communications services | Maintain 95% or higher on providing quality customer service on all 9-1-1 calls through Priority Dispatch Accreditation | Fire dispatching - 98% Police dispatching - 97% Medical dispatching - 99% | Fire dispatching - >95% Police dispatching - >95% Medical dispatching - >95% | Fire dispatching - >95% Police dispatching - >95% Medical dispatching - >95% |
|  Provide a safe and secure environment for everyone who lives, works, and conducts business | Increase the number of households signed up for Smart911 by 25 | 25 new households | >25 new households | >25 new households |

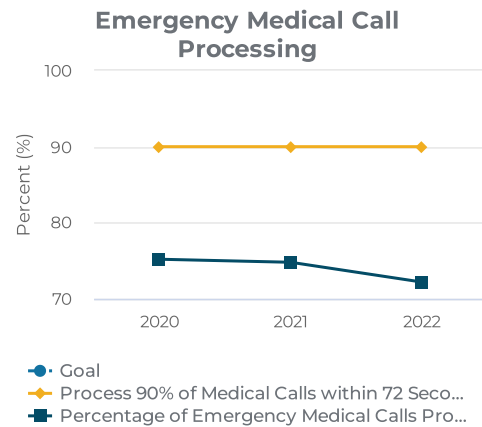
Performance Measure - 9-1-1 calls

Answer 95 percent of 9-1-1 calls within 10 seconds of being received.



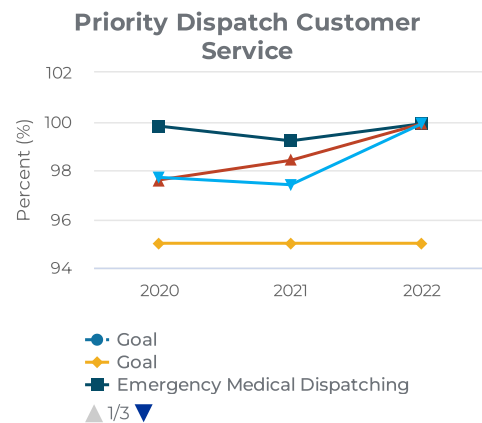
Performance Measure - medical call processing time

Process all medical calls for assistance within 72 seconds in at least 90% of such cases



Performance Measure

Maintain 95 percent or higher on providing quality customer service on all 9-1-1 calls through Priority Dispatch Accreditation

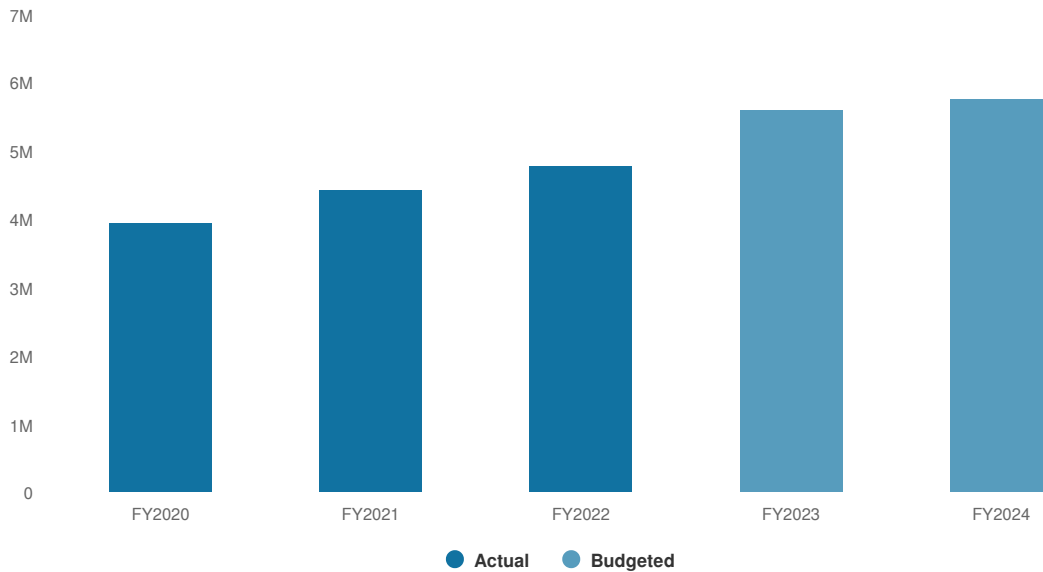


Expenditures Summary

The FY 2024 budget increased \$170,000, or 3.0 percent. This budget includes a UPS life extension program, cleaning of the floor duct work system, and weather ethernet stations linked to the paramedic stations.

\$5,776,296 **\$169,641**
(3.03% vs. prior year)

Emergency Preparedness Proposed and Historical Budget vs. Actual



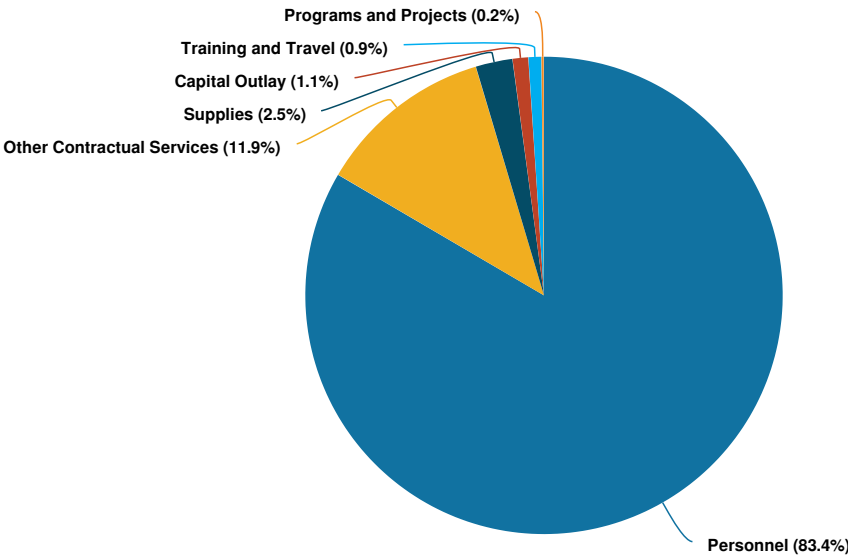
This department's budget has increased year over year due to the increase in staffing to meet the demand of increased 9-1-1 calls.



Expenditures by Expense Type

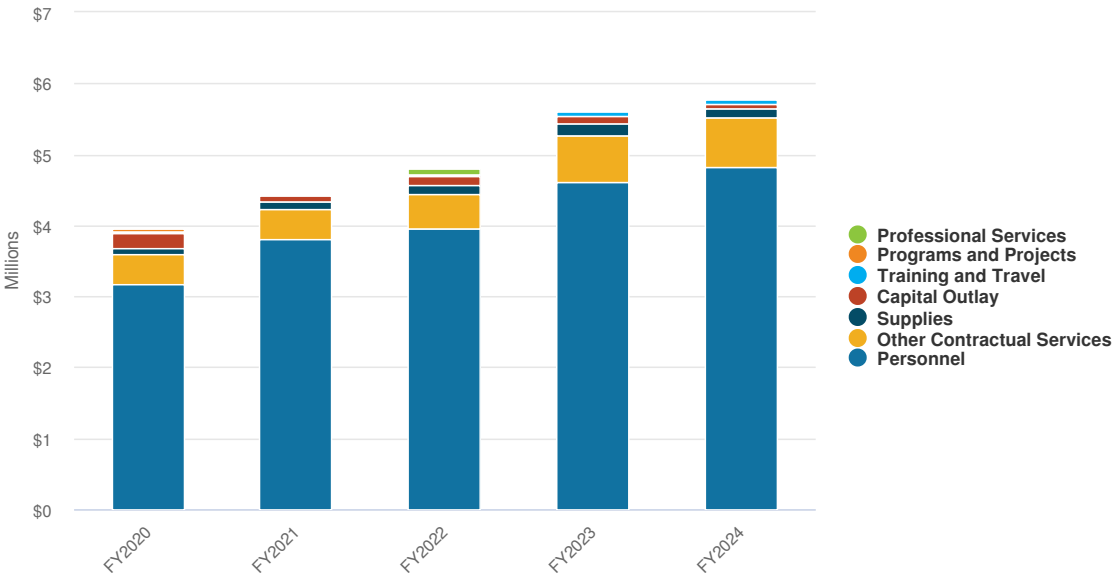
As this is a service-oriented department, the largest expense is personnel costs to answer 9-1-1 calls.

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



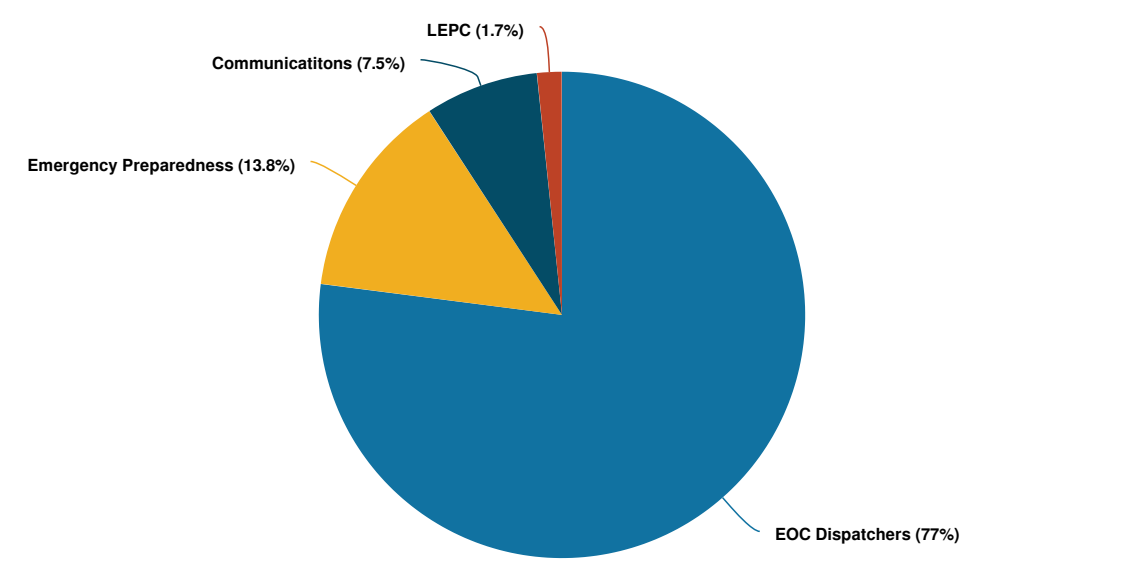
As call volumes have increased, the number of dispatchers has also increased in the last few years. There are 4 dispatchers being funded with ARPA funds in FY 2024.



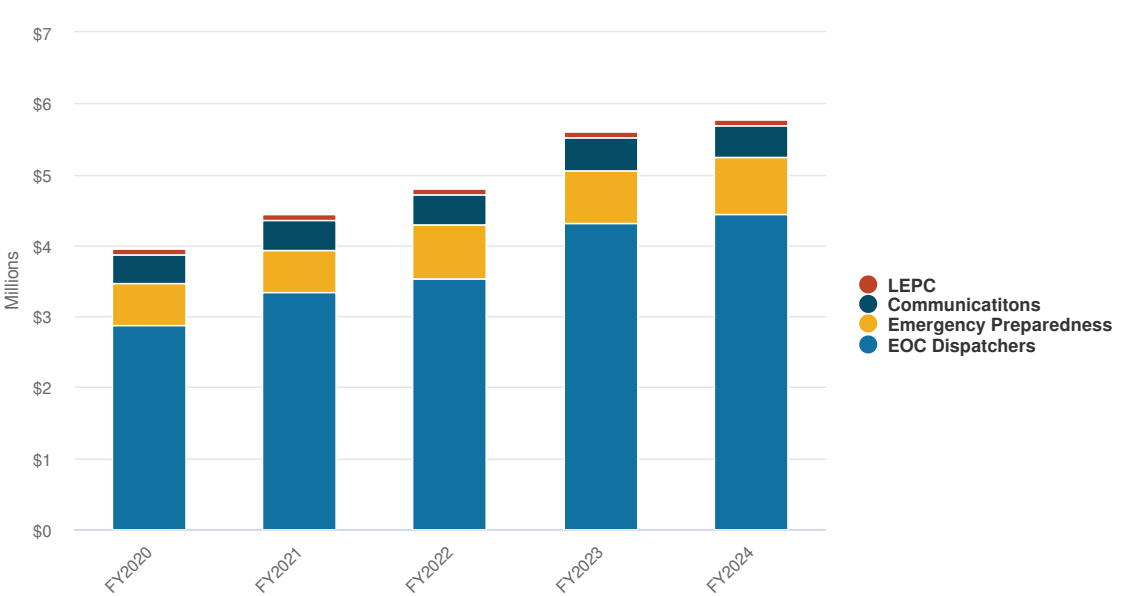
Expenditures by Function

The largest function of Emergency Operations is the dispatching of the 9-1-1 calls.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Expenditures | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Public Safety | | | | |
| Emergency Preparedness | | | | |
| Non Location | | | | |
| EOC Admin Salaries | \$201,225 | \$213,634 | \$222,068 | 3.9% |
| Vision Plan | \$84 | \$110 | \$110 | 0% |
| Dental Plan | \$1,109 | \$1,100 | \$1,100 | 0% |
| FICA Tax | \$14,814 | \$16,343 | \$16,988 | 3.9% |
| Health Insurance | \$35,183 | \$34,800 | \$34,800 | 0% |
| Pension | \$30,575 | \$37,351 | \$44,414 | 18.9% |
| Other Professional Ser - FEMA | \$75,000 | \$0 | \$0 | 0% |
| Communications | \$19,576 | \$17,190 | \$17,695 | 2.9% |
| Postage & Freight | \$7 | \$75 | \$75 | 0% |
| Utilities | \$89,727 | \$69,000 | \$95,000 | 37.7% |
| Utilities - Fuel - 5715 | \$1,977 | \$5,000 | \$4,000 | -20% |
| Rental and Leases | \$595 | \$0 | \$0 | 0% |
| Insurance | \$11,813 | \$12,995 | \$14,135 | 8.8% |
| Repairs and Maintenance | \$97,980 | \$148,760 | \$187,098 | 25.8% |
| Other Contractual Services | \$33,678 | \$48,880 | \$48,880 | 0% |
| Office / Operating Supplies | \$2,225 | \$2,500 | \$2,500 | 0% |
| Fuel | \$1,568 | \$2,250 | \$2,250 | 0% |
| Dues & Subscriptions | \$818 | \$400 | \$400 | 0% |
| Uniforms | \$0 | \$240 | \$450 | 87.5% |
| Maintenance & Repairs Parts | \$13,109 | \$11,500 | \$16,500 | 43.5% |
| Tools and Small Equipment | \$4,786 | \$10,052 | \$13,048 | 29.8% |
| Sm. Computer Equipment - 5422 | \$0 | \$0 | \$2,490 | N/A |
| Sm Equipment & Tools - DEMA | \$11,193 | \$0 | \$0 | 0% |
| Programs and Projects | \$1,169 | \$5,000 | \$5,000 | 0% |
| Seminars/Conferences/Training | \$0 | \$1,000 | \$1,000 | 0% |
| Travel | \$1,416 | \$4,000 | \$4,000 | 0% |
| Travel - DEMA | \$500 | \$0 | \$0 | 0% |
| Improvements | \$0 | \$91,000 | \$0 | -100% |
| Machinery and Equipment | \$0 | \$10,774 | \$61,500 | 470.8% |
| M & E - DEMA | \$110,374 | \$0 | \$0 | 0% |
| Total Non Location: | \$760,500 | \$743,954 | \$795,501 | 6.9% |
| Total Emergency Preparedness: | \$760,500 | \$743,954 | \$795,501 | 6.9% |
| | | | | |
| EOC Dispatchers | | | | |
| Non Location | | | | |
| EOC Dispatchers Salaries | \$2,090,405 | \$2,636,863 | \$2,700,255 | 2.4% |
| Vision Plan | \$1,328 | \$2,145 | \$2,145 | 0% |
| Dental Plan | \$18,517 | \$21,450 | \$21,450 | 0% |
| FICA Tax | \$151,554 | \$201,720 | \$206,570 | 2.4% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|----------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Health Insurance | \$617,429 | \$678,600 | \$678,600 | 0% |
| Pension | \$412,843 | \$355,450 | \$465,479 | 31% |
| Communications | \$29,180 | \$33,840 | \$33,840 | 0% |
| Postage & Freight | \$12 | \$0 | \$0 | 0% |
| Repairs and Maintenance | \$122,670 | \$254,160 | \$225,160 | -11.4% |
| Advertising | \$42,338 | \$37,600 | \$37,600 | 0% |
| Office / Operating Supplies | \$583 | \$2,000 | \$2,000 | 0% |
| Fuel | \$0 | \$300 | \$300 | 0% |
| Dues & Subscriptions | \$1,926 | \$2,175 | \$5,375 | 147.1% |
| Uniforms | \$1,274 | \$6,160 | \$8,170 | 32.6% |
| Maintenance & Repairs Parts | \$514 | \$1,000 | \$2,000 | 100% |
| Tools and Small Equipment | \$5,169 | \$10,600 | \$11,580 | 9.2% |
| Sm. Computer Equipment - 5422 | \$770 | \$9,430 | \$0 | -100% |
| Programs and Projects | \$351 | \$0 | \$5,000 | N/A |
| Seminars/Conferences/Training | \$17,595 | \$36,000 | \$29,000 | -19.4% |
| Mileage | \$0 | \$1,000 | \$1,000 | 0% |
| Travel | \$8,218 | \$15,000 | \$15,000 | 0% |
| Total Non Location: | \$3,522,678 | \$4,305,493 | \$4,450,524 | 3.4% |
| Total EOC Dispatchers: | \$3,522,678 | \$4,305,493 | \$4,450,524 | 3.4% |
| | | | | |
| Communicatitons | | | | |
| Non Location | | | | |
| Communications Salaries | \$195,312 | \$216,205 | \$218,883 | 1.2% |
| Vision Plan | \$84 | \$165 | \$165 | 0% |
| Dental Plan | \$1,664 | \$1,650 | \$1,650 | 0% |
| FICA Tax | \$14,479 | \$16,540 | \$16,745 | 1.2% |
| Health Insurance | \$52,677 | \$52,200 | \$52,200 | 0% |
| Pension | \$39,295 | \$37,872 | \$43,777 | 15.6% |
| Communications | \$3,311 | \$3,216 | \$3,216 | 0% |
| Postage & Freight | \$16 | \$100 | \$100 | 0% |
| Insurance | \$3,658 | \$4,025 | \$5,354 | 33% |
| Repairs and Maintenance | \$31,060 | \$9,700 | \$16,500 | 70.1% |
| Office / Operating Supplies | \$471 | \$1,000 | \$1,000 | 0% |
| Fuel | \$4,613 | \$4,800 | \$4,800 | 0% |
| Uniforms | \$410 | \$500 | \$500 | 0% |
| Maintenance & Repairs Parts | \$9,336 | \$32,140 | \$27,875 | -13.3% |
| Tools and Small Equipment | \$67,134 | \$85,311 | \$42,148 | -50.6% |
| Total Non Location: | \$423,521 | \$465,424 | \$434,913 | -6.6% |
| Total Communicatitons: | \$423,521 | \$465,424 | \$434,913 | -6.6% |
| | | | | |
| LEPC | | | | |
| Non Location | | | | |

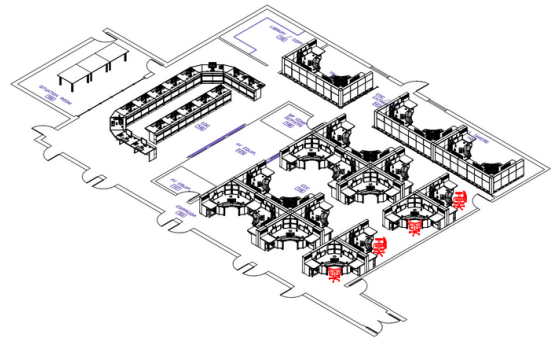


| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-----------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| LEPC Salaries | \$50,512 | \$56,655 | \$58,655 | 3.5% |
| Vision Plan | \$42 | \$55 | \$55 | 0% |
| Dental Plan | \$555 | \$550 | \$550 | 0% |
| FICA Tax | \$3,648 | \$4,334 | \$4,487 | 3.5% |
| Health Insurance | \$17,516 | \$17,400 | \$17,400 | 0% |
| Pension | \$10,988 | \$9,910 | \$11,731 | 18.4% |
| Communications | \$1,352 | \$1,380 | \$1,380 | 0% |
| Repairs and Maintenance | \$228 | \$0 | \$200 | N/A |
| Office / Operating Supplies | \$0 | \$500 | \$300 | -40% |
| Fuel | \$318 | \$650 | \$500 | -23.1% |
| Maintenance & Repairs Parts | \$53 | \$350 | \$100 | -71.4% |
| Total Non Location: | \$85,211 | \$91,784 | \$95,358 | 3.9% |
| Total LEPC: | \$85,211 | \$91,784 | \$95,358 | 3.9% |
| Total Public Safety: | \$4,791,910 | \$5,606,655 | \$5,776,296 | 3% |
| Total Expenditures: | \$4,791,910 | \$5,606,655 | \$5,776,296 | 3% |



Initiative #1 - Sub Floor Cleaning - \$28,400

Clean all 51 variable air volume units, 2 air handlers, and 2 heat recovery units. Clean all ductwork associated with the Return, Supply, Outside Air, and Exhaust Air from the main line and all branch lines. HEPA Vacuum the cavity under the call center while under negative pressure.



Initiative #2 - UPS Service Life Extension Program - \$61,500

Currently, the 2 UPS systems will reach their end of life in 2025. If this program is initiated, it will extend the life of units to 2034. The current cost to replace these units is \$268,525.

1. It includes all parts and labor to replace UPS Electronics Including: - Power Modules - Power Supplies - Control and Interface Boards - Terminal Blocks - Does not include battery, capacitor or fan replacement
2. Installation to be completed at any time (7x24)
3. Includes One (1) Year Eaton Flex Service (from date of service) - Parts and labor coverage with anytime coverage (7x24) - 8 hour on-site emergency service response - Predict Pulse Insight Wireless Remote Monitoring



Engineering



Hans Medlarz
County Engineer

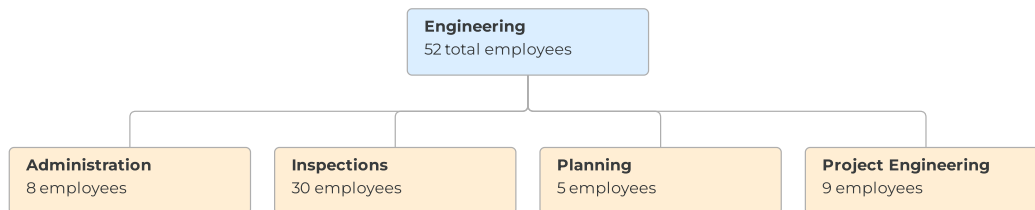
The Engineering Department is responsible for all engineering design, land acquisition, permitting, and construction of County-owned utilities as well as facilities in the unincorporated areas of Sussex County. This includes gravity and pressure sewer systems, wastewater treatment and disposal plants, water systems, Delaware Coastal Airport and Business Park, 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 functions which are supported by Enterprise Funds. Although the expenses for these functions fall in the Environmental Services section of this budget book, their overall mission and objectives fall under this larger Engineering Department section.

Mission

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

Employees



Prior Year's Successes

1. Completed the procurement of the truck mounted mainline/lateral inspection camera
2. Completed the procurement of a 4,200 Gallon Pumper Truck for Environmental Services
3. Completed the procurement of a Combination Vacuum Truck for Environmental Services
4. Completed roof replacement of Western Sussex Pumping Station #430
5. Completed the addition of the Slaughter Beach sewer area
6. Completed Phase 2 expansion of the Delaware Coastal Business Park including upgrades to existing roadway infrastructure within the business park
7. Organized public hearings establishing the Bethany Forest and Warwick Park sewer areas
8. Completed the implementation of the GIS-based work order system for the field inspection team
9. Completed 16 sewer district boundary expansions
10. Approved 65 utility plans, as well as, preliminary engineering reports and environmental assessments for 3 regional sewer projects
11. Completed 58 Conditional Use comments, 27 Change of Zone comments, 60 PLUS comments and 19 TAC comments
12. Completed 21 Existing Wastewater Infrastructure Use Agreements totaling \$1.3 million
13. Brought 53 sewer & road projects to substantial completion and another 51 projects were granted final acceptance
14. Gathered 1,561 satellite-based GPS data collection points within the Western Sussex sewer area to assist with maintaining four inches of accuracy of record drawings
15. Continued our partnership with DelDOT in the review of numerous capital roadway improvement projects in order to provide detailed utility conflict assessment for projects that involve County water or sewer infrastructure

Additional Success #1 - EMS Administration Building

The Engineering Department was very instrumental with the design and construction administration of the new Emergency Medical Services office and training facility. This facility was added on to the existing Emergency Operations Center (EOC) which handles all of the 911 calls for Sussex County. This new EMS facility will house all of the administrative personnel and also features five simulation rooms for paramedic training, a large classroom, and a warehouse for all the medical supplies that paramedics go through on a daily basis.

During construction, the Engineering Department was responsible for working through coordination issues. In some cases, the design was changed during construction to achieve a better finished product and to make the operation of some equipment, such as the supplemental chiller for the EOC, more user-friendly.



Additional Success #2 - Data Center

The County IT Department required a backup data center in the Western portion of the County for redundancy, if something were to happen in Georgetown which interrupted the County network. The Engineering Department, with assistance from a contracted engineer, created small drawing package for the site preparation, electrical work and refrigerant pipe routing for the cooling units.

The Engineering Department then saw the design through construction, coordinated with the various trades, and assisted with the delivery of the data center.

Due to supply chain disruptions, the cooling units arrived later than anticipated but the project is expected to be completed in the near future.



Additional Success #3 - Mulberry Knoll Sewer expansion

Installation of a new county-owned and operated pump station with gravity and low-pressure sewage collection for the recently established Mulberry Knoll Area of the Sussex County Unified Sanitary Sewer District; a challenging construction effort with deep excavation in an older community consisting of narrow roadways. Utility conflicts, extensive groundwater and the congestion of residential construction efforts by others added to the difficulties faced by the general contractor in delivering the sewer project.



Additional Success #4 - Pump Station 43 Upgrades

Pump Station 43 is located on Tingle Avenue off Route 26 and serves the greater Bethany Beach area. It is one of the five biggest stations in the County's sewer system and was initially constructed over 40 years ago. The scope of the upgrade project included the rehabilitation of the wet well, header piping and valves as well as pump



replacements. In addition to the mechanical and structural work, the building was modified to provide full open access to the wet well for improved system maintenance. The project budget was \$2 million dollars.



Additional Success #5 - Delaware Coastal Business Park Improvements

The Engineering Department was responsible for planning, design and construction administration of the Phase 2 Expansion of the Delaware Coastal Business Park, as well as upgrades to a 1/2-mile section of Baltimore Avenue which serves as the primary access route in the business park. The expansion to the Business Park produced almost 23 acres of "shovel ready" lot area including a new roadway network, utilities, a combined-use stormwater pond and potential access to the County's rail spur. The upgrades to Baltimore Avenue included a widened and improved roadway surface, drainage upgrades, a new pedestrian access route, and traffic calming features. The overall project was completed on time and approximately \$300,000 under budget.



Additional Success #6 - County Sewer Design Standards

The *County Standards Committee*, consisting of members of the Engineering, Planning and Environmental Services Departments, performed a comprehensive review and update of all Sussex County Design Standards. The update focused on administrative, process and technical requirements for the planning, design and construction of sewer utility infrastructure to be owned and operated by Sussex County. The first edition of the Design Standards Manual was published on January 23, 2023.



**SUSSEX COUNTY
DESIGN STANDARDS**

**SUSSEX COUNTY
ENGINEERING DEPARTMENT**

GEORGETOWN, DELAWARE

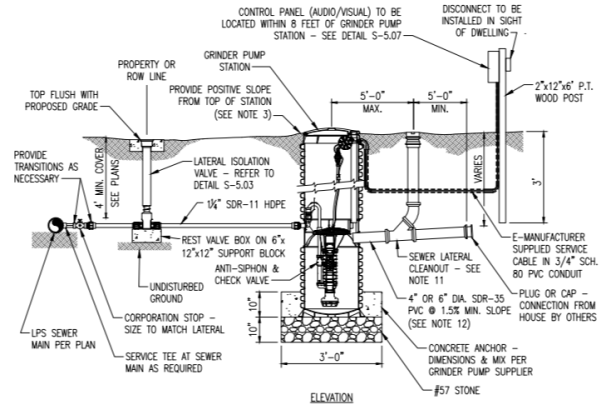


January 30, 2023


Sussex County Engineer

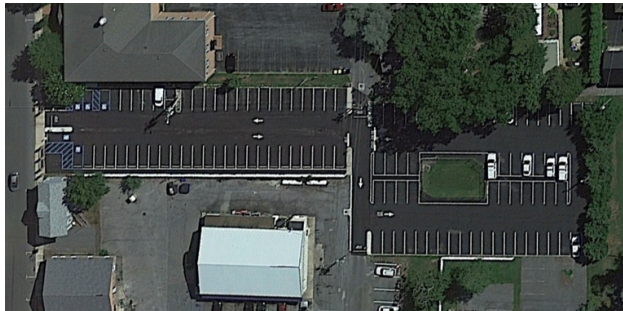
Additional Success #7 - Low-Pressure Sewer Details

The *County Standards Committee* has continued to add published content to the official Sussex County Standard Details, which is aimed at assisting Engineers, Contractors, and Material Suppliers in designing, fabricating, or installing sewer and related amenities. The most recent addition in September 2022 was our Low Pressure Sewer details which involve many of our private and capital residential projects.







Additional Success #8 - Georgetown Employee Parking Lot Reconfiguration & Access Controls

As a result of the loss of two parking lots used by our Georgetown employees in connection with the proposed Sussex County Family Courthouse project, it was necessary to reconfigure the existing remaining county parking lots located off Harris Alley. This effort entailed coordination with the Town of Georgetown for partial alley abandonment and reconfiguration of the existing spaces and circulation patterns to maximize overall number of spaces. In addition, access gates were added to prevent unauthorized use of county lots by non-county employees, with the gates being tied into the County's Prowatch system to allow for remote monitoring. The project also required changes to the access configuration to/from the Town's street network.



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------|
|  Advance balanced efforts to protect our county's environment while preserving its natural resources | Complete all sewer annexations requests within 90 days | 0 annexations completed over 90 days Averaged 45 days to complete annexations | 0 annexations completed over 90 days Averaged 46 days to complete annexations to date | 0 annexations completed over 90 days |
| | Complete all Miss Utility Locates within 72 hours | 0 locates identified after 72 hours 51,294 locates performed | 0 locates identified after 72 hours | 0 locates identified after 72 hours |
|  Provide a well-qualified and service-friendly workforce that aids the vision of the government | Complete DeIDOT Capital Project Utility Reviews within 2 weeks of the allotted 30-day timeframe from the date we receive notice of the submission | Completed 0 reviews outside the 30 day timeframe Completed a total of 15 reviews | 0 reviews completed over 2 weeks from date of submission | 0 reviews completed over 2 weeks from date of submission |
| | Complete utility inspections within the scheduled time slot requested by the developer or plumber | 100% completed within scheduled time 2,949 inspections completed | 100% completed within scheduled time | 100% completed within scheduled time |
|  Maintain the County's strong financial position in the sewer fund by continuing to add customers to the County's sewer system | Increase the number of EDUs by 1,200 each year | 2,708 sewer connection permits resulting in 2,920 additional EDUs | >1,200 EDUs | >1,200 EDUs |
|  Maintain the County's strong financial position through efficient use of resources | Complete over 5,100 utility ticket locates per employee | 5,699 utility locates per employee | >5,100 utility locates per employee | >5,100 utility locates per employee |

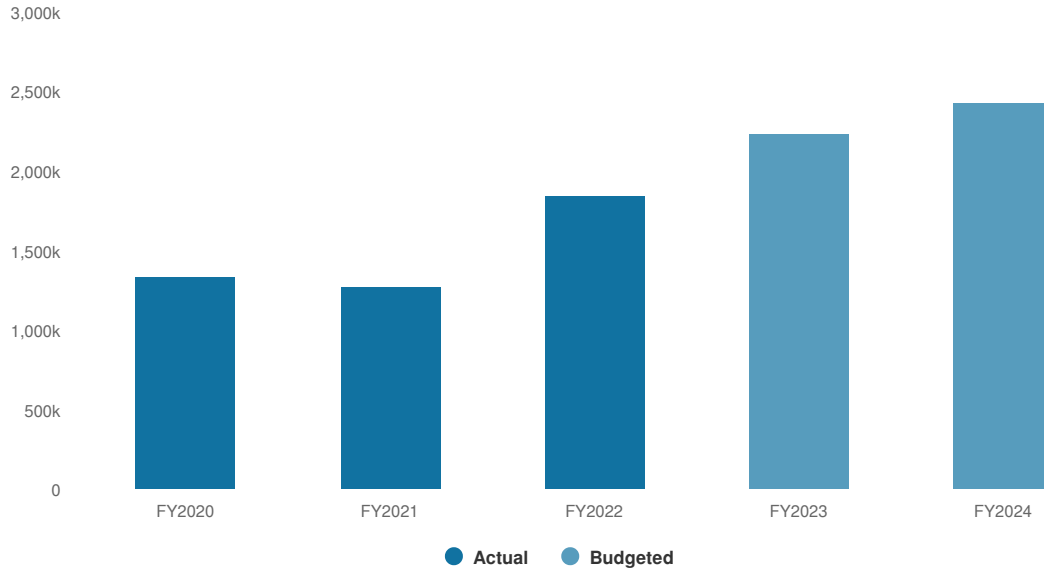


Expenditures Summary

The FY 2024 budget increased \$204,000 or 9.1 percent related to increased personnel costs including one new full time position, and one new part time position.

\$2,438,100 **\$203,831**
(9.12% vs. prior year)

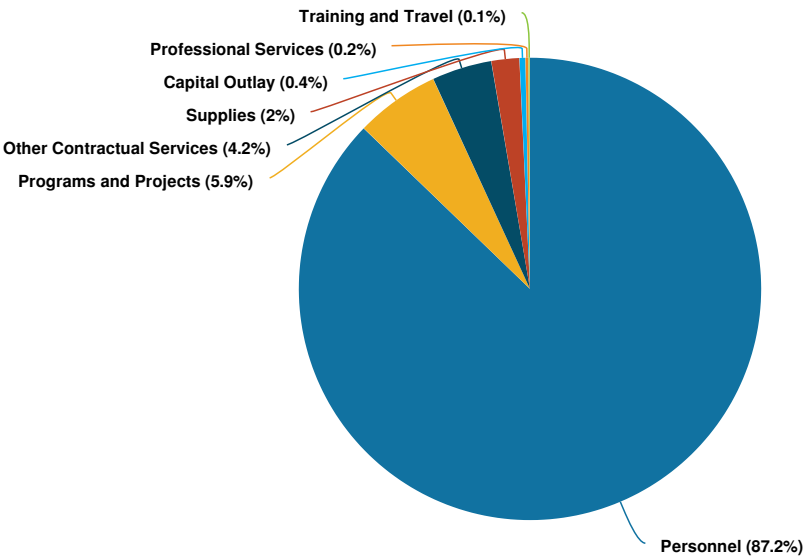
Engineering Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

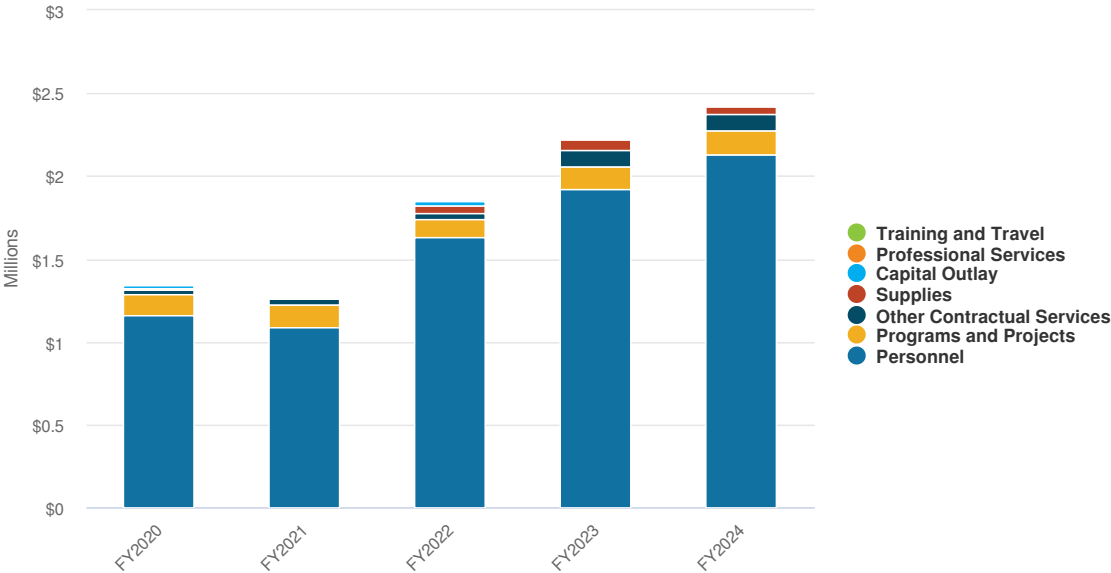
The largest expense type in the Engineering Department is personnel due to the functions performed by this department; these functions include construction management and plan reviews.

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.

Initiative #1 - Pump Station #4 Rebuild - \$2,520,000 (Sewer)

Major Pump Station rebuild initiative which includes installation of a larger wet well, new valve vault, upgraded controls, conversion of existing wet well to a sediment trap, and demolition of existing dry well. Project will be completed under our General, Labor & Equipment Contract.



Initiative #2 - Inland Bays RWF Constructed Wetlands & Stormwater Improvements - \$11,500,000 (ARPA)

Significant drainage and stormwater improvement project aimed at providing a wastewater outflow treatment facility and improved drainage conveyance and treatment along a 1.25-mile stretch of Cannon Road adjacent to IBRWF. Project will address nuisance flooding and establish forested buffers along roadway and within treatment site, and will provide over 1 million cubic feet of stormwater banking credits to be available for future projects.



Initiative #3 - Delaware Coastal Business Park Rail Spur Repairs \$20,000

Major effort to perform necessary repairs to our existing rail spur infrastructure in our Business Park. Initiative is aimed at performing a larger number of routine repairs in a single repair project as compared to past annual repair and maintenance efforts with a work scope capped at \$20K. Overall effort will result in a more efficient and cost-effective rail infrastructure repair and maintenance process. Project will address both high priority safety and routine maintenance items including rail repair, wide-gage correction, switch stand replacement, timber tie replacement, and switch straighttrailing.



Initiative #4 - Large Format Plotter \$48,000 (Sewer)

Purchase of a new plotter/scanner for the Engineering Department to replace the existing plotter. The current scanner is reaching its life expectancy and components and supplies are decreasing.



Initiative #5 - Implementation of Manhole, Pipeline and Lateral Assessment of Construction Projects prior to Substantial Completion

Prior to issuance of Substantial Completion of utility construction projects, the Pipeline Assessment Team will perform remote cctv inspections of sanitary sewer access points, manholes, pipelines and laterals to evaluate and classify their condition. Inspections and assessment will conform to NASSO Specifications and industry standards.



Environmental Services - Sewer



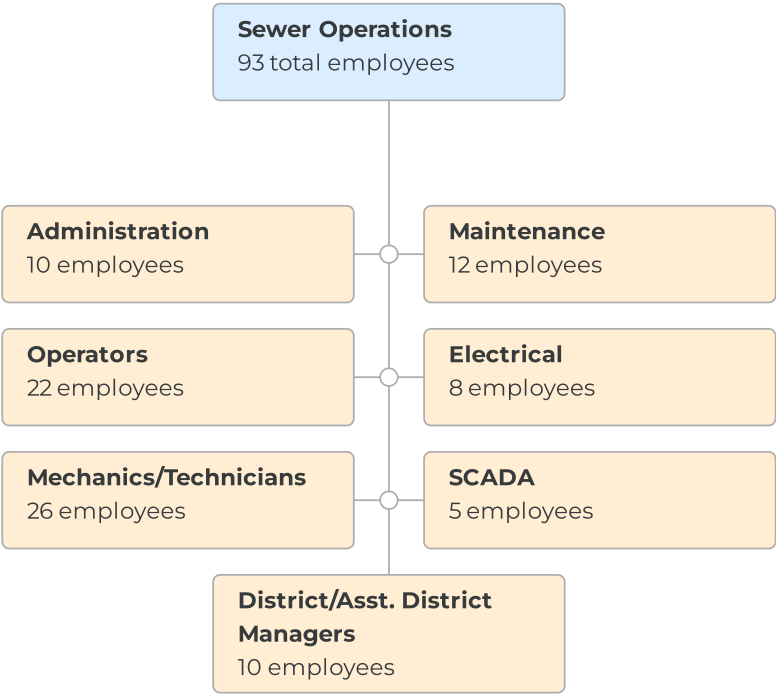
Parker Burdell
Director of Environmental Services

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

Employees





Prior Year's Successes

- 1. Zero notices of violation from a regulatory agency
- 2. Completed 4 major station rebuilds
- 3. Completed a PLC change out at Pintail Pointe and plant overhaul to maintain service for community
- 4. Transitioned pump station inspections into Survey 123 to make data readily available to all managers



Performance Measures

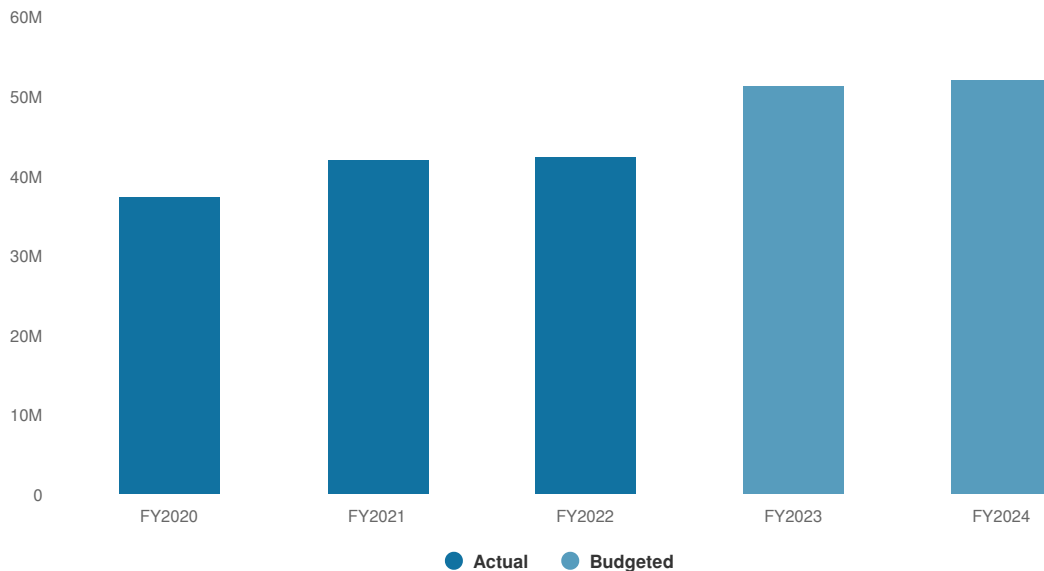
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------|----------------|
|  Advance balanced efforts to protect our county's environment while preserving its natural resources | Purchase and upgrade 20 pump station PLC systems per year which are no longer supported by the manufacturer and are critical to our system operation | 20 completed | 6 completed to date | complete 20 |
| | Rebuild 5 pump stations annually with safety improvements for accessing pumps and valves, upgrade valves, pumps and wiring to like new conditions, and improve the safety and functionality of aged equipment | 5 completed | 8 completed to date | complete 5 |
|  Maintain the County's strong financial position in the sewer fund | Using the workorder system to improve efficiency, complete 5,000 orders each year | 3,500 work orders completed | 2,090 work orders completed to date | >5,000 orders |

Expenditures Summary

The FY 2024 budget increased \$699,000, or 1.4 percent. This increase is relatively flat and is due to normal operational increases.

\$52,013,083 **\$699,135**
(1.36% vs. prior year)

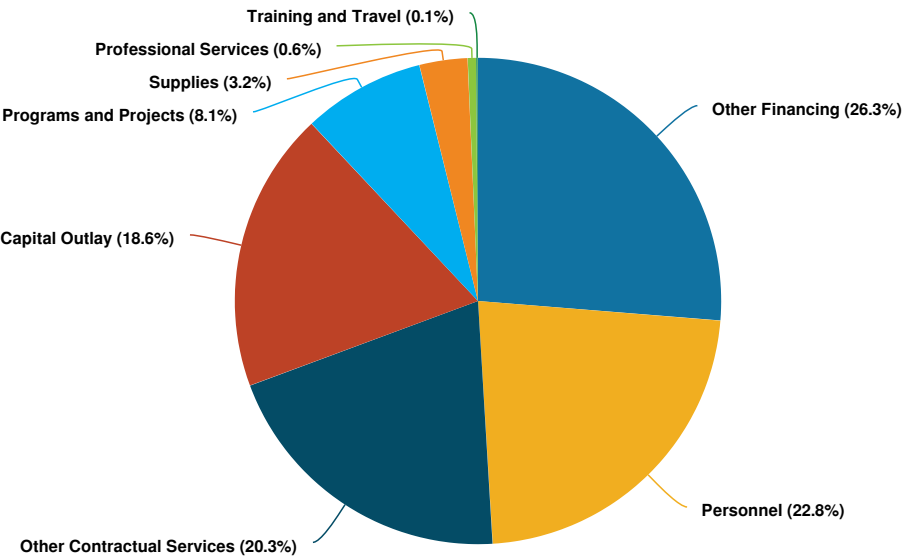
Environmental Services - Sewer Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

The largest expense of this department is Other Financing. This expense is the interest payments on the improvements of the sewer system.

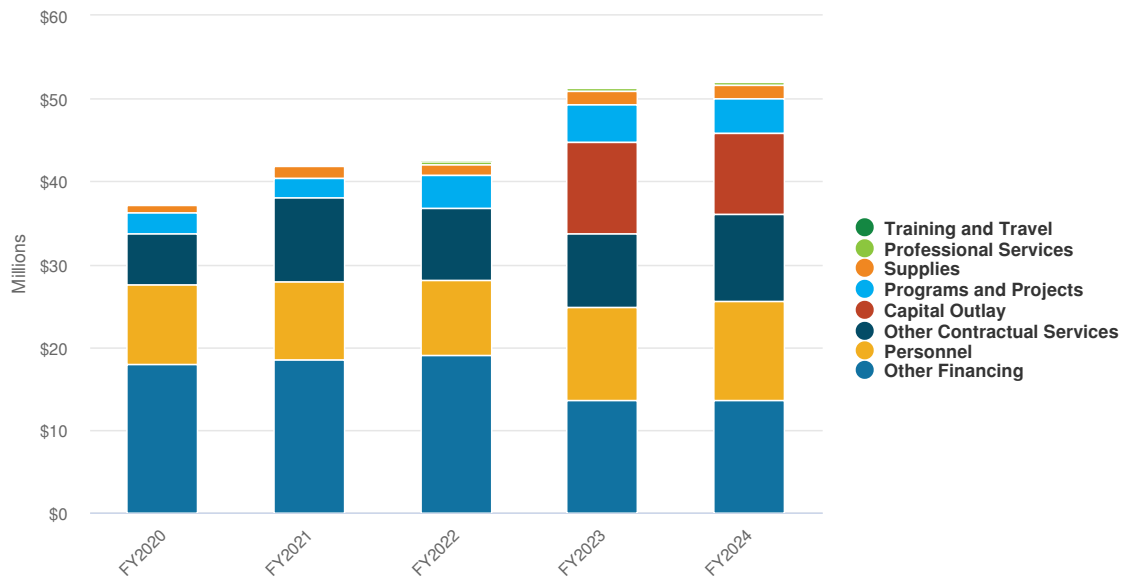
Budgeted Expenditures by Expense Type



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 2020 through FY 2022 since these costs are capitalized and shown on the balance sheet.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Administration | | | | |
| S Admin Salaries | \$1,318,552 | \$1,768,740 | \$1,697,357 | -4% |
| Vision Plan | \$1,018 | \$1,485 | \$1,485 | 0% |
| Dental Plan | \$13,289 | \$14,850 | \$14,850 | 0% |
| FICA Tax | \$95,458 | \$135,309 | \$129,847 | -4% |
| Health Insurance | \$432,180 | \$469,800 | \$469,800 | 0% |
| Worker's Compensation | \$26,893 | \$36,190 | \$37,646 | 4% |
| Pension | \$129,350 | \$309,665 | \$323,710 | 4.5% |
| Total Administration: | \$2,016,741 | \$2,736,039 | \$2,674,695 | -2.2% |
| Maintenance | | | | |
| S Maintenance Salaries | \$4,167,451 | \$5,199,017 | \$5,706,963 | 9.8% |
| Vision Plan | \$3,041 | \$4,950 | \$5,115 | 3.3% |
| Dental Plan | \$40,783 | \$49,500 | \$51,150 | 3.3% |
| FICA Tax | \$306,987 | \$397,725 | \$436,583 | 9.8% |
| Health Insurance | \$1,362,478 | \$1,566,000 | \$1,618,200 | 3.3% |
| Worker's Compensation | \$158,742 | \$213,600 | \$251,720 | 17.8% |
| Pension | \$1,067,435 | \$931,356 | \$1,090,500 | 17.1% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|--------------------|---------------------|------------------------|-----------------------------------------------------------|
| Total Maintenance: | \$7,106,917 | \$8,362,148 | \$9,160,231 | 9.5% |
| Total Personnel: | \$9,123,658 | \$11,098,187 | \$11,834,926 | 6.6% |
| | | | | |
| Professional Services | | | | |
| Administration | | | | |
| Legal | \$56,514 | \$60,000 | \$75,000 | 25% |
| Other Professional Services | \$214,039 | \$192,600 | \$192,300 | -0.2% |
| Total Administration: | \$270,553 | \$252,600 | \$267,300 | 5.8% |
| | | | | |
| Maintenance | | | | |
| Engineering | \$8,011 | \$0 | \$4,000 | N/A |
| Other Professional Services | \$1,529 | \$50,000 | \$25,000 | -50% |
| Total Maintenance: | \$9,540 | \$50,000 | \$29,000 | -42% |
| Total Professional Services: | \$280,094 | \$302,600 | \$296,300 | -2.1% |
| | | | | |
| Other Contractual Services | | | | |
| Administration | | | | |
| Communications | \$28,843 | \$199,444 | \$36,960 | -81.5% |
| Postage & Freight | \$2,377 | \$2,800 | \$2,800 | 0% |
| Rental and Leases | \$600 | \$0 | \$0 | 0% |
| Insurance | \$443,678 | \$506,566 | \$559,764 | 10.5% |
| Repairs and Maintenance | \$39,440 | \$52,922 | \$61,854 | 16.9% |
| Computer Equip Maint - 5442 | \$254,359 | \$465,153 | \$407,690 | -12.4% |
| Advertising | \$13,587 | \$11,580 | \$14,620 | 26.3% |
| Other Contractual Services | \$43,851 | \$72,950 | \$53,643 | -26.5% |
| Total Administration: | \$826,735 | \$1,311,415 | \$1,137,331 | -13.3% |
| | | | | |
| Maintenance | | | | |
| Communications | \$194,827 | \$223,540 | \$370,900 | 65.9% |
| Postage & Freight | \$346 | \$1,400 | \$1,400 | 0% |
| Utilities - Electric | \$1,311,625 | \$1,501,500 | \$1,633,500 | 8.8% |
| Utilities - Wastewater Treatme | \$4,335,140 | \$3,775,000 | \$3,599,530 | -4.6% |
| Utilities - Other | \$48,046 | \$123,000 | \$55,000 | -55.3% |
| Utilities - BioSolids Electric | \$134,762 | \$150,000 | \$250,000 | 66.7% |
| Utilities - Biosolids Gas | \$170,076 | \$125,000 | \$350,500 | 180.4% |
| Utilities - Biosolids - DSWA | \$72,730 | \$50,000 | \$50,000 | 0% |
| Rental and Leases | \$1,850 | \$100,669 | \$111,200 | 10.5% |
| Repairs and Maintenance | \$544 | \$0 | \$155 | N/A |
| Maint & Repair Off/Lab/Softwa | \$19,956 | \$29,413 | \$33,000 | 12.2% |
| Vehicle Maintenance | \$212,752 | \$237,500 | \$225,000 | -5.3% |
| Facilities Maintenance -5721 | \$81,274 | \$103,000 | \$113,000 | 9.7% |
| Communications Maint | \$30,839 | \$120,500 | \$110,500 | -8.3% |
| Maint - Collection & Other | \$395,540 | \$182,000 | \$1,550,000 | 751.6% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Maint - Pumping Equip | \$350,035 | \$303,600 | \$400,000 | 31.8% |
| Maint - Treatment Plant | \$342,787 | \$330,500 | \$445,000 | 34.6% |
| Maintenance - LM Equipment | \$32,257 | \$40,250 | \$40,250 | 0% |
| Other Contractual Services | \$206,825 | \$211,000 | \$0 | -100% |
| Other Contractual Srvs Bio Sol | \$0 | \$75,000 | \$75,000 | 0% |
| Total Maintenance: | \$7,942,210 | \$7,682,872 | \$9,413,935 | 22.5% |
| | | | | |
| Capital | | | | |
| Rental and temporary easements | \$15,816 | \$0 | \$15,300 | N/A |
| Total Capital: | \$15,816 | \$0 | \$15,300 | N/A |
| Total Other Contractual Services: | \$8,784,761 | \$8,994,287 | \$10,566,566 | 17.5% |
| | | | | |
| Supplies | | | | |
| Administration | | | | |
| Office / Operating Supplies | \$1,958 | \$10,245 | \$3,480 | -66% |
| Fuel | \$46,614 | \$66,450 | \$60,000 | -9.7% |
| Dues & Subscriptions | \$415 | \$890 | \$730 | -18% |
| Uniforms | \$6,078 | \$5,966 | \$5,922 | -0.7% |
| Tools and Small Equipment | \$7,757 | \$32,400 | \$5,778 | -82.2% |
| Computer Equipment - 5422 | \$14,663 | \$25,000 | \$25,000 | 0% |
| Other Supplies | \$15,241 | \$16,648 | \$21,500 | 29.1% |
| Total Administration: | \$92,727 | \$157,599 | \$122,410 | -22.3% |
| | | | | |
| Maintenance | | | | |
| Office / Operating Supplies | \$186,828 | \$182,000 | \$200,000 | 9.9% |
| Supplies - Safety | \$16,896 | \$60,000 | \$40,000 | -33.3% |
| Fuel | \$290,573 | \$212,750 | \$330,000 | 55.1% |
| Dues & Subscriptions | \$3,132 | \$2,400 | \$2,400 | 0% |
| Uniforms | \$112,152 | \$110,000 | \$126,500 | 15% |
| Maintenance & Repairs Parts | \$232 | \$0 | \$0 | 0% |
| Tools and Small Equipment | \$43,577 | \$58,000 | \$52,000 | -10.3% |
| Sm. Computer Equipment | \$13,122 | \$25,000 | \$20,000 | -20% |
| Tools & Sm Equip- Safety | \$17,172 | \$40,000 | \$35,000 | -12.5% |
| Laboratory Equip | \$16,304 | \$30,000 | \$15,000 | -50% |
| Chemicals | \$315,728 | \$444,000 | \$344,000 | -22.5% |
| Land Mgt Supplies | \$143,543 | \$320,000 | \$375,000 | 17.2% |
| Total Maintenance: | \$1,159,258 | \$1,484,150 | \$1,539,900 | 3.8% |
| | | | | |
| Total Supplies: | \$1,251,984 | \$1,641,749 | \$1,662,310 | 1.3% |
| | | | | |
| Programs and Projects | | | | |
| Administration | | | | |
| Shared Cost | \$3,912,732 | \$4,644,293 | \$4,222,269 | -9.1% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|--------------------|---------------------|------------------------|-----------------------------------------------------------|
| Total Administration: | \$3,912,732 | \$4,644,293 | \$4,222,269 | -9.1% |
| | | | | |
| Maintenance | | | | |
| Miscellaneous | \$68,100 | \$0 | \$1,344 | N/A |
| Total Maintenance: | \$68,100 | \$0 | \$1,344 | N/A |
| Total Programs and Projects: | \$3,980,832 | \$4,644,293 | \$4,223,613 | -9.1% |
| | | | | |
| Training and Travel | | | | |
| Administration | | | | |
| Seminars/Conferences/Training | \$2,150 | \$8,650 | \$7,460 | -13.8% |
| Mileage | \$0 | \$210 | \$210 | 0% |
| Total Administration: | \$2,150 | \$8,860 | \$7,670 | -13.4% |
| | | | | |
| Maintenance | | | | |
| Seminars/Conferences/Training | \$17,391 | \$20,000 | \$49,000 | 145% |
| Travel | \$406 | \$500 | \$500 | 0% |
| Total Maintenance: | \$17,797 | \$20,500 | \$49,500 | 141.5% |
| Total Training and Travel: | \$19,947 | \$29,360 | \$57,170 | 94.7% |
| | | | | |
| Capital Outlay | | | | |
| Administration | | | | |
| Machinery and Equipment | \$0 | \$208,000 | \$232,985 | 12% |
| M & E - Computer - 5421 | \$0 | \$143,000 | \$87,400 | -38.9% |
| Total Administration: | \$0 | \$351,000 | \$320,385 | -8.7% |
| | | | | |
| Maintenance | | | | |
| M & E - Facilities - 5720 | \$0 | \$310,000 | \$225,000 | -27.4% |
| M & E - Comm - 6010 | \$0 | \$250,000 | \$450,000 | 80% |
| M & E - Laboratory Equip | \$0 | \$35,000 | \$35,000 | 0% |
| M & E - Tools | \$0 | \$260,000 | \$425,000 | 63.5% |
| Transportation Equip | \$0 | \$1,233,000 | \$1,315,000 | 6.7% |
| Pumping Equipment | \$0 | \$2,450,000 | \$2,050,000 | -16.3% |
| Treatment & Disposal Equip | \$0 | \$70,000 | \$385,000 | 450% |
| Total Maintenance: | \$0 | \$4,608,000 | \$4,885,000 | 6% |
| | | | | |
| Capital | | | | |
| PS - Rec Wells & Pits | \$0 | \$3,500,000 | \$3,500,000 | 0% |
| Collections Systems | \$0 | \$1,500,000 | \$0 | -100% |
| Purchased Capacity | \$0 | \$990,394 | \$990,394 | 0% |
| Total Capital: | \$0 | \$5,990,394 | \$4,490,394 | -25% |
| Total Capital Outlay: | \$0 | \$10,949,394 | \$9,695,779 | -11.4% |
| | | | | |
| Other Financing | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------|
| Administration | | | | |
| Compensated Absences | -\$314,780 | \$0 | \$0 | 0% |
| Interfund Transfers Out | \$49,250 | \$48,000 | \$48,000 | 0% |
| Contingency | \$0 | \$200,000 | \$200,000 | 0% |
| Total Administration: | -\$265,530 | \$248,000 | \$248,000 | 0% |
| | | | | |
| Capital | | | | |
| Interest Expense | \$3,920,622 | \$13,406,078 | \$13,428,419 | 0.2% |
| Amortization Expense | \$82,872 | \$0 | \$0 | 0% |
| Depreciation Expense | \$15,216,107 | \$0 | \$0 | 0% |
| Total Capital: | \$19,219,601 | \$13,406,078 | \$13,428,419 | 0.2% |
| Total Other Financing: | \$18,954,071 | \$13,654,078 | \$13,676,419 | 0.2% |
| Total Expense Objects: | \$42,395,347 | \$51,313,948 | \$52,013,083 | 1.4% |

Initiative #1 - Vacuum Truck - \$500,000

Replace Wolfe Neck's Vacon unit which is 10 years old and has reached the end of life



Initiative #2 - Large Boom Truck \$450,000

Purchase a large boom truck to have the capability to pull pumps from our larger stations; this truck will allow us to pull the pumps and preform maintenance on the pumps



Initiative # 3 - Purchase Excavator \$110,000



Purchase a new excavator for lateral and main repair; this will be able to lift the County's trench box enabling repairs at depths between 5 and 8 feet.



Initiative #4 Purchase a New Front End Loader \$250,000

Biosolids front end loader has reached end-of-life and needs to be replaced.



Initiative #5 Purchase New Multi-Tap 150 KW Generator \$150,000

Purchase one new multi-tap 150 Kw generator



Other Large Purchases/Projects

Below is a detailed list of other capital projects or equipment over \$250,000:

- Pump Stations Improvements (PS215, PS 78, PS 244)- Receiving Wells and Pits - \$3,500,000
- Collection System Improvements - \$1,500,000
- At least eight pump replacements - \$800,000
- At least seven pump station electrical; upgrades - \$750,000
- Two generator replacements - \$250,000
- Bio Air purchases - \$450,000
- Upgrade at least 20 PLC's for pumping stations SCADA equipment - \$450,000



Environmental Services - Water



Parker Burdell

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 and Ellendale areas with expansions occurring in Winding Creek in Millsboro.

Mission

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

Employees

Water Operations



2 employees

Prior Year's Successes

1. Zero notices of violation from a regulatory agency
2. Refurbished 67 hydrants to include Storz Caps
3. Upgraded 30 meter pits from old tar pits to the new PVC pits
4. Substantial progress was made with our lead and copper inventory to meet the October 2024 deadline



Performance Measures

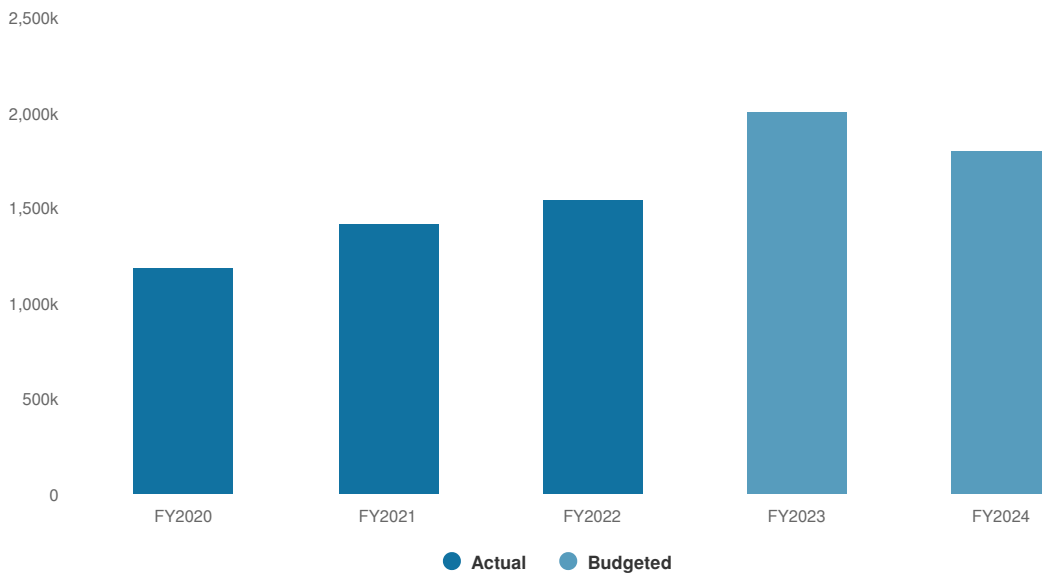
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------|-----------------|-----------------|
|  Advance balanced efforts to protect our county's environment while preserving its natural resources | Refurbish 35 fire hydrants with paint and upgraded to Storz Caps | 35 completed | completed 67 | complete 35 |
| | Upgrade 10 service meter pits per year | 10 completed | completed 30 | complete 10 |
| | Promote customer safety through delivery of clean water | 100% compliance | 100% compliance | 100% compliance |
|  Maintain the County's strong financial position in the water fund | Using the workorder system to improve efficiency, complete 500 orders each year | 200 work orders completed | 250 orders | >500 orders |

Expenditures Summary

The FY 2024 budget decreased \$205,000 or 10.2%. The majority of this decrease is related to decreased personnel costs associated with more efficient utilization of staff.

\$1,801,420 **-\$205,229**
 (-10.23% vs. prior year)

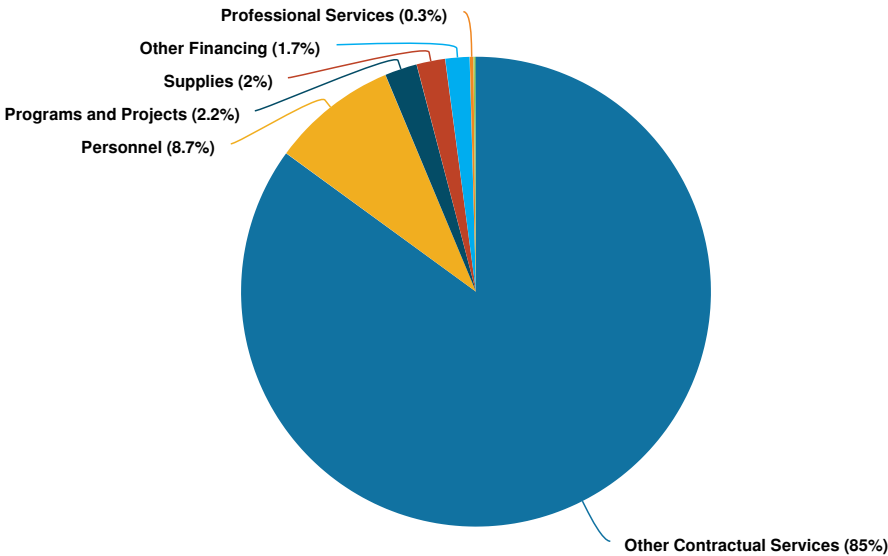
Environmental Services - Water Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

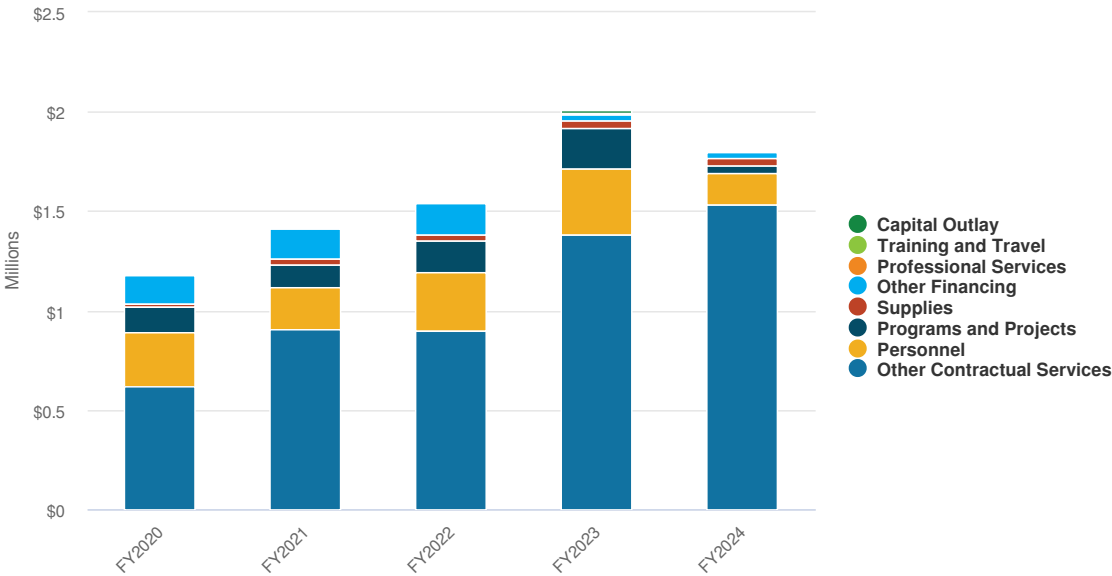
The largest expense of this department is Contractual Services for the purchase of water from the City of Rehoboth.

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



In FY 2023, the Ellendale area was added to the water district. Although the customers were added to cover the cost, the expense to operate the district has also been added. There have also been additional costs associated with meeting federal drinking water requirements.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Administration | | | | |
| Pension | \$10,729 | \$0 | \$0 | 0% |
| Total Administration: | \$10,729 | \$0 | \$0 | 0% |
| | | | | |
| Maintenance | | | | |
| W Maintenance Salaries | \$173,441 | \$203,887 | \$90,840 | -55.4% |
| Vision Plan | \$174 | \$220 | \$110 | -50% |
| Dental Plan | \$3,399 | \$2,200 | \$1,100 | -50% |
| FICA Tax | \$12,625 | \$15,597 | \$6,950 | -55.4% |
| Health Insurance | \$58,447 | \$69,600 | \$34,800 | -50% |
| Worker's Compensation | \$5,405 | \$7,280 | \$4,368 | -40% |
| Pension | \$24,667 | \$36,315 | \$18,160 | -50% |
| Total Maintenance: | \$278,156 | \$335,099 | \$156,328 | -53.3% |
| Total Personnel: | \$288,885 | \$335,099 | \$156,328 | -53.3% |
| | | | | |
| Professional Services | | | | |
| Administration | | | | |
| Legal | \$0 | \$1,000 | \$1,000 | 0% |
| Other Professional Services | \$3,347 | \$3,800 | \$3,700 | -2.6% |
| Total Administration: | \$3,347 | \$4,800 | \$4,700 | -2.1% |
| | | | | |
| Total Professional Services: | \$3,347 | \$4,800 | \$4,700 | -2.1% |
| | | | | |
| Other Contractual Services | | | | |
| Administration | | | | |
| Communications | \$0 | \$1,100 | \$805 | -26.8% |
| Insurance | \$11,547 | \$14,110 | \$14,132 | 0.2% |
| Computer Equip Maint - 5442 | \$1,603 | \$1,700 | \$1,750 | 2.9% |
| Advertising | \$306 | \$270 | \$275 | 1.8% |
| Other Contractual Services | \$0 | \$60,000 | | N/A |
| Total Administration: | \$13,457 | \$77,180 | \$16,962 | -78% |
| | | | | |
| Maintenance | | | | |
| Communications | \$2,069 | \$1,920 | \$2,880 | 50% |
| Utilities - Water Purchases | \$784,006 | \$950,000 | \$1,060,000 | 11.6% |
| Utilities - Other | \$1,809 | \$1,500 | \$3,000 | 100% |
| Repairs and Maintenance | \$1,136 | \$500 | \$500 | 0% |
| Rep & Maint Office & Lab Equip | \$159 | \$2,010 | \$7,510 | 273.6% |
| Vehicle Maintenance - 5660 | \$995 | \$3,500 | \$3,500 | 0% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Facilities Maintenance -5721 | \$16,662 | \$150,000 | \$150,000 | 0% |
| Water System Maint Lines | \$50,059 | \$75,000 | \$75,000 | 0% |
| Water System Maint Meters | \$28,791 | \$50,000 | \$30,000 | -40% |
| Water System Maint Hydrants | \$36 | \$20,000 | \$40,000 | 100% |
| Water System Maint Mains | \$367 | \$50,000 | \$125,000 | 150% |
| Other Contractual Services | \$0 | \$1,000 | \$17,500 | 1,650% |
| Total Maintenance: | \$886,088 | \$1,305,430 | \$1,514,890 | 16% |
| | | | | |
| Capital | | | | |
| Rental and Leases | \$2,030 | \$0 | \$0 | 0% |
| Total Capital: | \$2,030 | \$0 | \$0 | 0% |
| Total Other Contractual Services: | \$901,575 | \$1,382,610 | \$1,531,852 | 10.8% |
| | | | | |
| Supplies | | | | |
| Maintenance | | | | |
| Office / Operating Supplies | \$5,290 | \$5,500 | \$5,500 | 0% |
| Fuel | \$9,983 | \$13,500 | \$13,000 | -3.7% |
| Dues & Subscriptions | \$200 | \$250 | \$250 | 0% |
| Uniforms | \$2,666 | \$3,000 | \$4,500 | 50% |
| Tools & Sm Equipment - 5670 | \$10,401 | \$12,000 | \$10,000 | -16.7% |
| Laboratory Equip | \$0 | \$2,500 | \$2,500 | 0% |
| Total Maintenance: | \$28,540 | \$36,750 | \$35,750 | -2.7% |
| | | | | |
| Total Supplies: | \$28,540 | \$36,750 | \$35,750 | -2.7% |
| | | | | |
| Programs and Projects | | | | |
| Administration | | | | |
| Shared Cost | \$163,030 | \$200,390 | \$39,890 | -80.1% |
| Total Administration: | \$163,030 | \$200,390 | \$39,890 | -80.1% |
| Total Programs and Projects: | \$163,030 | \$200,390 | \$39,890 | -80.1% |
| | | | | |
| Training and Travel | | | | |
| Maintenance | | | | |
| Seminars/Conferences/Training | \$740 | \$2,000 | \$1,500 | -25% |
| Total Maintenance: | \$740 | \$2,000 | \$1,500 | -25% |
| Total Training and Travel: | \$740 | \$2,000 | \$1,500 | -25% |
| | | | | |
| Capital Outlay | | | | |
| Capital | | | | |
| M & E - Computer - 5421 | \$0 | \$0 | \$1,400 | N/A |
| M & E - Tools | \$0 | \$15,000 | \$0 | -100% |
| Total Capital: | \$0 | \$15,000 | \$1,400 | -90.7% |
| Total Capital Outlay: | \$0 | \$15,000 | \$1,400 | -90.7% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| | | | | |
| Other Financing | | | | |
| Administration | | | | |
| Compensated Absences | -\$4,769 | \$0 | \$0 | 0% |
| Contingency | \$0 | \$30,000 | \$30,000 | 0% |
| Total Administration: | -\$4,769 | \$30,000 | \$30,000 | 0% |
| | | | | |
| Capital | | | | |
| Depreciation Expense | \$159,754 | \$0 | \$0 | 0% |
| Total Capital: | \$159,754 | \$0 | \$0 | 0% |
| Total Other Financing: | \$154,985 | \$30,000 | \$30,000 | 0% |
| Total Expense Objects: | \$1,541,102 | \$2,006,649 | \$1,801,420 | -10.2% |

Initiative #1 - Maintain Water Tower - \$150,000

Perform preventive maintenance for corrosion. This is carryover item from last fiscal year.



Finance



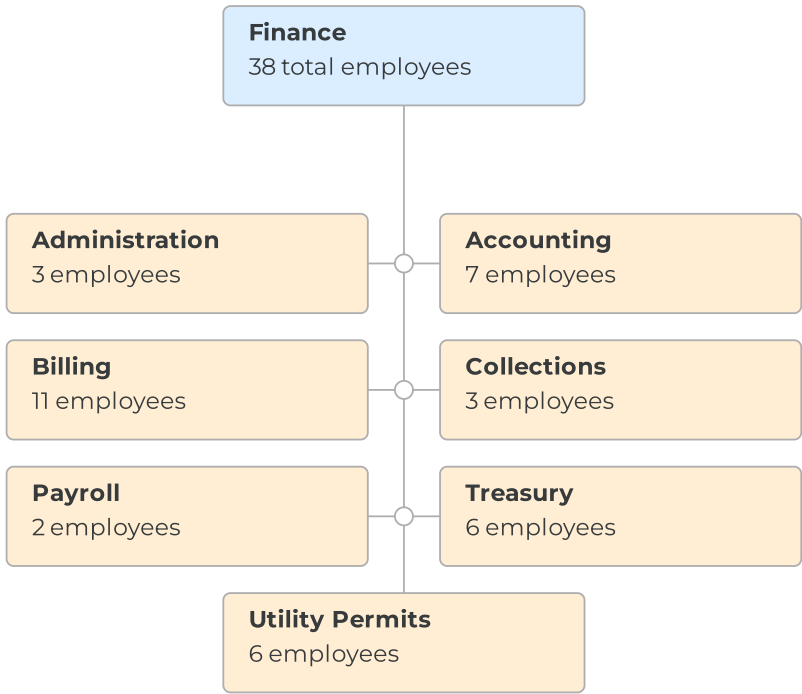
Gina A. Jennings
Finance Director/COO

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 Annual 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

Employees








Prior Year's Successes

- 1. Implemented GASB 87, Leases
- 2. Created the County's first Popular Annual Financial Report
- 3. Earned the Government Financial Officers Association's Distinguished Budget Presentation Award
- 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



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|---------------------------------------|
|  Maintain the County's strong financial position through efficient use of resources | Minimize the cost of debt to finance capital projects by maintaining a AAA credit rating | Maintained AAA credit rating | Maintain AAA credit rating | Maintain AAA credit rating |
| | Ensure any audit recommendations are implemented within 6 months of the completion of the annual audit | No recommendations | Complete 100% of the recommendations | Complete 100% of the recommendations |
| | Increase efficiency with the use of technology by signing up at least 50 vendors and 500 customers in electronic banking | Added 54 vendors Added 2621 customers | Added 74 vendors to date Added 2077 customers to date | Add >50 vendors Add >500 customers |
| | Achieve a 99% tax collection rate over 2 years of collection efforts in a single year | 98% collection rate | >98% collection rate | >98% collection rate |
|  Follow Generally Accepted Accounting Principles to create an accurate Annual Comprehensive Financial Report | Achieve an unmodified opinion from an external auditor | Achieved an unmodified opinion | Achieve an unmodified opinion | Achieve an unmodified opinion |
|  Prepare high quality budget documents that follow best practices | Achieve the GFOA's Distinguished Budget Award | Received | Receive | Receive |
|  Provide a service-friendly workforce | Percent of invoices paid within 30 days | 98.47% paid | 98.45% average paid to date | >75% paid |
|  Provide a well-qualified workforce that aids the vision of the government | Train non-finance employees on finance topics such as the budget, procurement, grants, and bill processing | 8 employees | 20 employees to date | >20 employees |

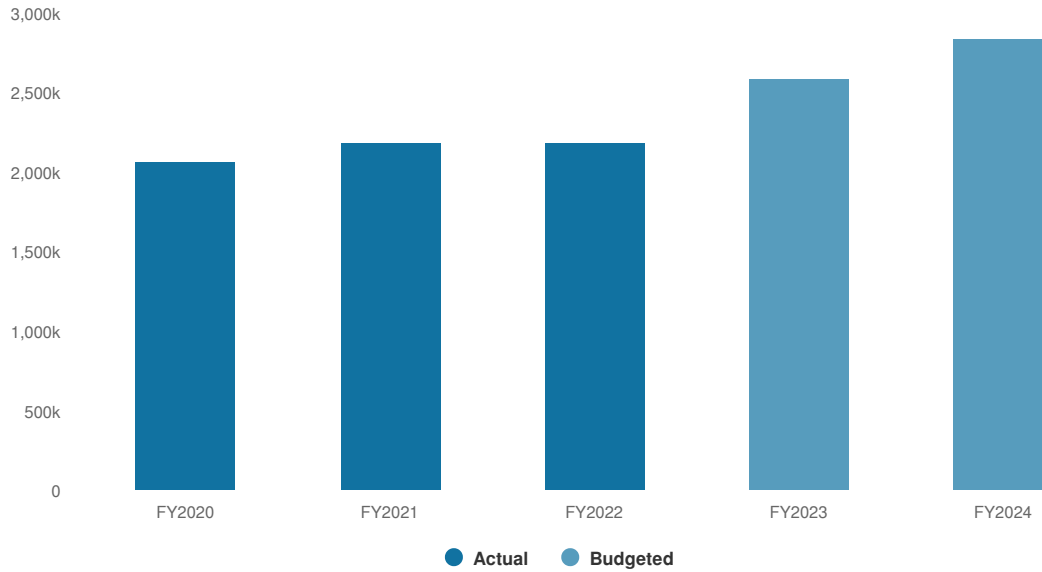


Expenditures Summary

The FY 2024 budget increased \$256,807, or 9.9 percent. The increase is related to pension expenses, the purchase of PCI compliant check scanners, and the rise in audit and postage costs.

\$2,843,847 **\$256,807**
(9.93% vs. prior year)

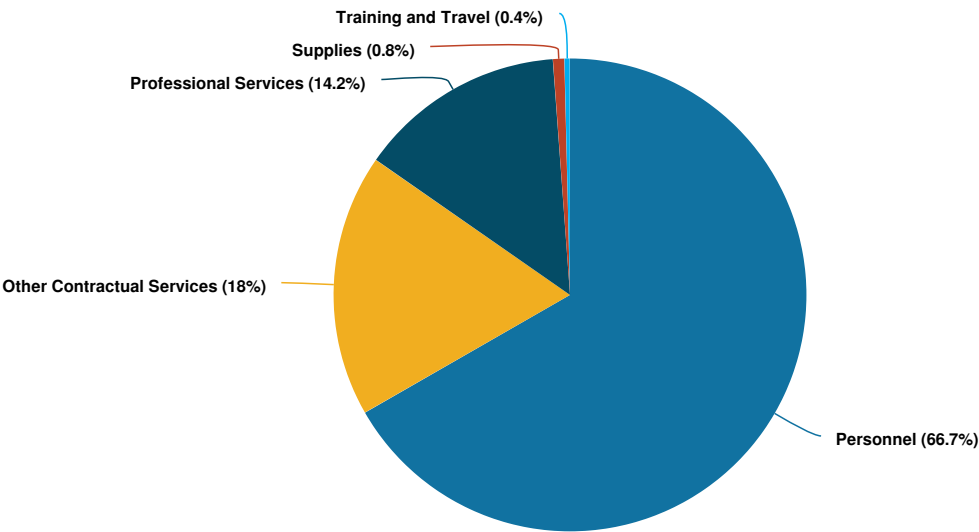
Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

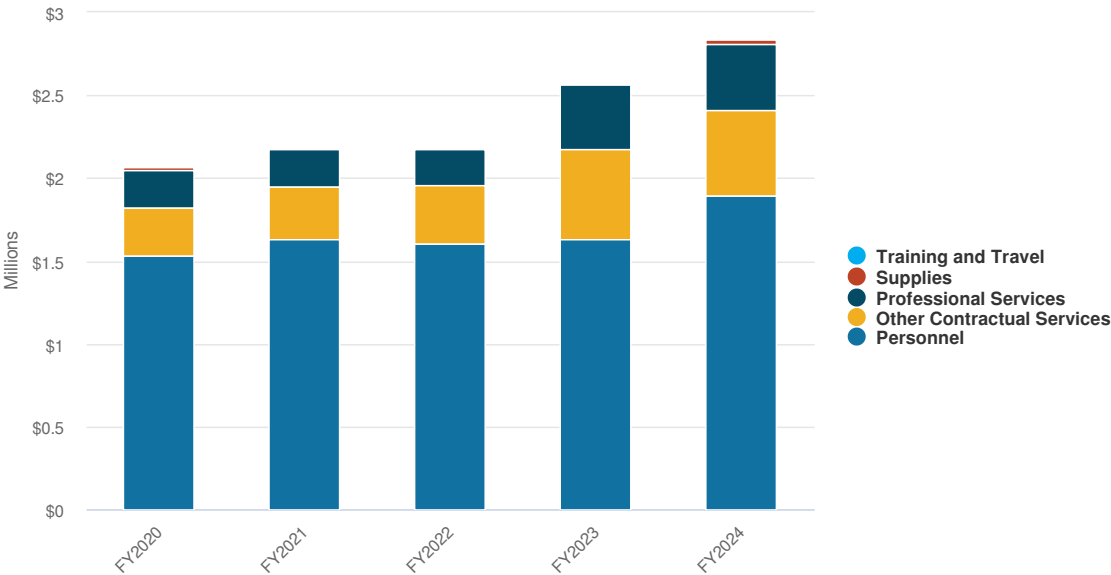
The majority of the Finance Department's work is done by inhouse staff. Therefore, personnel costs are the largest expense of this department.

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 largest expense of the Finance Department is personnel related expenses.



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Finance Salaries | \$1,827,816 | \$1,928,968 | \$2,016,622 | 4.5% |
| Cost Reimbursement - Salaries | -\$1,310,114 | -\$1,333,248 | -\$1,227,585 | -7.9% |
| Vision Plan | \$1,290 | \$1,678 | \$1,678 | 0% |
| Dental Plan | \$16,938 | \$16,775 | \$16,775 | 0% |
| FICA Tax | \$132,474 | \$147,566 | \$154,271 | 4.5% |
| Health Insurance | \$549,618 | \$530,700 | \$530,700 | 0% |
| Pension | \$386,289 | \$337,088 | \$404,586 | 20% |
| Total Personnel: | \$1,604,310 | \$1,629,527 | \$1,897,047 | 16.4% |
| | | | | |
| Professional Services | | | | |
| Accounting and Auditing | \$111,600 | \$140,000 | \$160,000 | 14.3% |
| Legal | \$47,940 | \$110,000 | \$90,000 | -18.2% |
| Other Professional Services | \$234,265 | \$209,500 | \$223,000 | 6.4% |
| Cost Reimbursement - OP | -\$181,235 | -\$76,275 | -\$69,930 | -8.3% |
| Total Professional Services: | \$212,569 | \$383,225 | \$403,070 | 5.2% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$5,544 | \$6,864 | \$6,864 | 0% |
| Postage & Freight | \$173,638 | \$180,000 | \$198,220 | 10.1% |
| Insurance | \$228,742 | \$370,900 | \$300,953 | -18.9% |
| Repairs and Maintenance | \$50,284 | \$87,090 | \$92,566 | 6.3% |
| Advertising | \$525 | \$2,000 | \$2,000 | 0% |
| Other Contractual Services | \$22,277 | \$47,250 | \$49,000 | 3.7% |
| Cost Reimbursement - Cont Sr | -\$125,028 | -\$145,440 | -\$138,480 | -4.8% |
| Total Other Contractual Services: | \$355,981 | \$548,664 | \$511,123 | -6.8% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$14,019 | \$13,000 | \$13,000 | 0% |
| Dues & Subscriptions | \$5,399 | \$5,378 | \$5,428 | 0.9% |
| Tools and Small Equipment | \$650 | \$7,500 | \$3,960 | -47.2% |
| Sm. Computer Equipment - 5422 | \$0 | \$0 | \$14,000 | N/A |
| Cost Reimbursement Supplies | -\$9,090 | -\$11,645 | -\$14,295 | 22.8% |
| Total Supplies: | \$10,979 | \$14,233 | \$22,093 | 55.2% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$3,033 | \$8,710 | \$8,150 | -6.4% |
| Mileage | \$77 | \$500 | \$500 | 0% |
| Travel | \$4,298 | \$11,500 | \$10,000 | -13% |
| Cost Reimbursement T & E | -\$3,334 | -\$9,319 | -\$8,136 | -12.7% |
| Total Training and Travel: | \$4,075 | \$11,391 | \$10,514 | -7.7% |
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------|---------------|---------------|------------------------|-----------------------------------------------------------|
| Total Expense Objects: | \$2,187,913 | \$2,587,040 | \$2,843,847 | 9.9% |



GIO



Megan Nehrbas
Senior GIS Manager

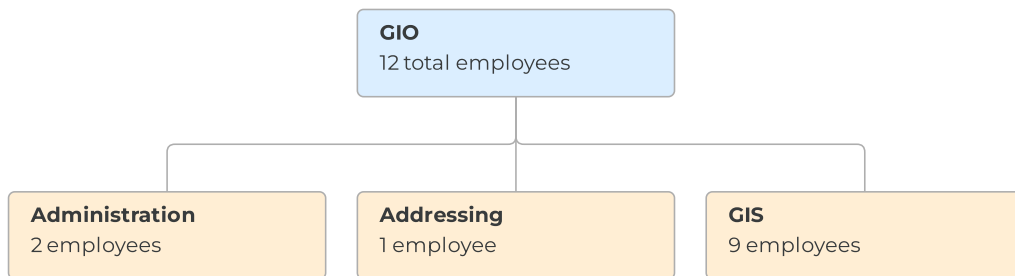
The Geographical Information Office has 4 distinct functions:

- Addressing - provide street addresses to county parcels and maintain a routable centerline network
- Land Records - draw and maintain County parcel maps
- GIS utility - convert and maintain utility networks
- GIS administration - develop and support 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

Employees






Prior Year's Successes

1. Created web map integration with Planning and Zoning document management system
2. Revolutionized pump station inspections with a new webform, allowing for consistent and standardized data entry that allows trending conditions to be observed for preventative maintenance
3. Created a digital work order system for facilities management; this program is the first digital work progress tracker for this team
4. Developed a "Know your Zone" evacuation program to be released in an emergency activation for flooding



Performance Measures

| | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
|  Maintain the County's strong financial position through efficient use of resources | Improve efficiency by implementing at least 2 county processes through GIS | 2 processes implemented | Implement at least 2 processes | Implement at least 2 processes |
|  Provide a service-friendly workforce | Process all plots within two weeks of receipt | 100% processed within 2 weeks 1,086 plots were processed in total | Process all plots within 2 weeks | Process all plots within 2 weeks |
| | Process address requests within two weeks of receipt | 100% processed within 2 weeks 5,747 addresses were issued | Process all address requests within 2 weeks | Process all address requests within 2 weeks |
|  Support data updates to the computer-aided dispatch system | Provide at least 4 updates a year to the computer-aided dispatch system | 9 updates completed | Complete at least 4 updates | Complete at least 4 updates |

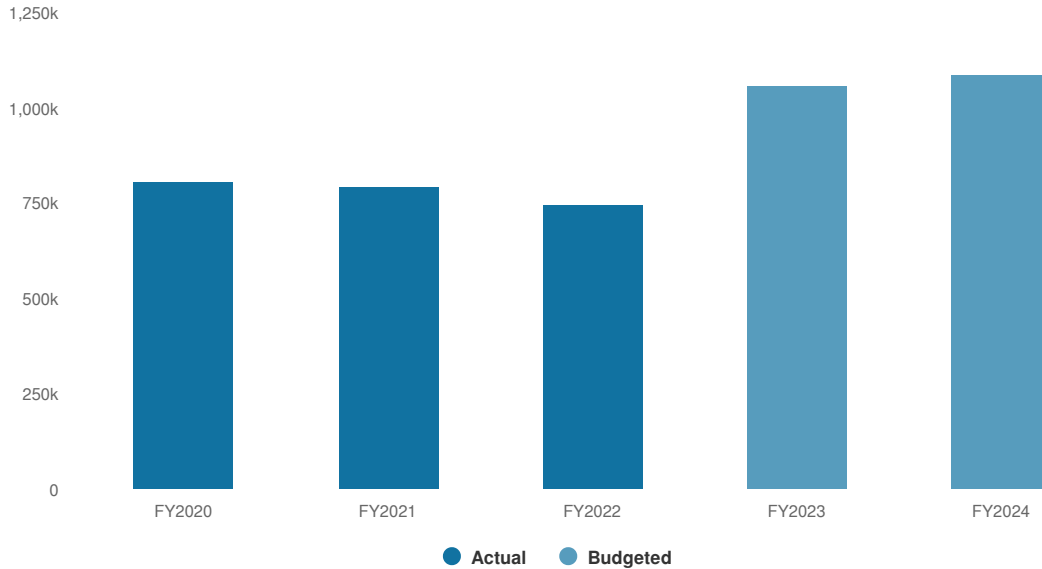


Expenditures Summary

The FY 2024 budget is relatively flat with less than a 3% increase overall.

\$1,084,977 **\$28,450**
(2.69% vs. prior year)

GIO Proposed and Historical Budget vs. Actual



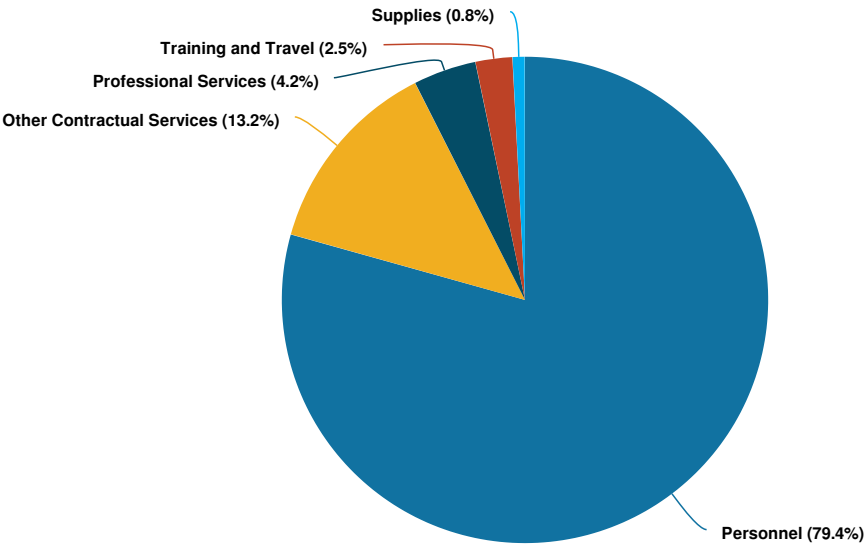
The growth in this department is due to the reliance the County has on the GIS system. Although staffing has not increased, there is less of an allocation of salary time to the sewer fund as more and more GIS projects are focused on land use. There have also been increases to the contract with ESRI and our licenses have increased year over year.



Expenditures by Expense Type

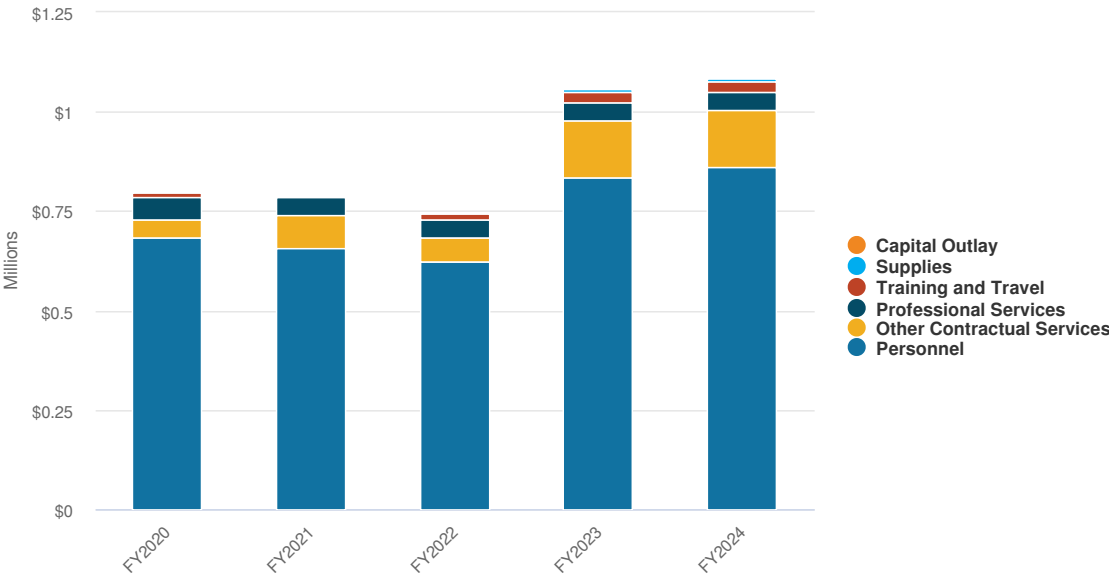
The largest expense of the Graphical Information Office is staffing, followed by ESRI's contractual services costs.

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Geographic Info. Salaries | \$372,078 | \$537,399 | \$561,629 | 4.5% |
| Vision Plan | \$171 | \$495 | \$440 | -11.1% |
| Dental Plan | \$2,139 | \$4,950 | \$4,400 | -11.1% |
| FICA Tax | \$26,819 | \$41,111 | \$42,965 | 4.5% |
| Health Insurance | \$113,484 | \$156,600 | \$139,200 | -11.1% |
| Pension | \$106,957 | \$93,980 | \$112,326 | 19.5% |
| Total Personnel: | \$621,646 | \$834,535 | \$860,960 | 3.2% |
| | | | | |
| Professional Services | | | | |
| Other Professional Services | \$45,347 | \$45,347 | \$45,347 | 0% |
| Total Professional Services: | \$45,347 | \$45,347 | \$45,347 | 0% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$4,292 | \$4,800 | \$4,800 | 0% |
| Postage & Freight | \$1 | \$100 | \$100 | 0% |
| Insurance | \$1,530 | \$1,690 | \$1,805 | 6.8% |
| Repairs and Maintenance | \$34,566 | \$78,500 | \$78,500 | 0% |
| Other Contractual Services | \$22,190 | \$59,000 | \$57,915 | -1.8% |
| Total Other Contractual Services: | \$62,579 | \$144,090 | \$143,120 | -0.7% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,220 | \$3,500 | \$3,500 | 0% |
| Fuel | \$2,229 | \$2,820 | \$2,820 | 0% |
| Dues & Subscriptions | \$142 | \$450 | \$1,050 | 133.3% |
| Uniforms | \$0 | \$0 | \$125 | N/A |
| Maintenance & Repairs Parts | \$152 | \$1,000 | \$1,000 | 0% |
| Tools and Small Equipment | \$310 | \$0 | \$350 | N/A |
| Sm. Computer Equipment - 5422 | \$140 | \$0 | \$0 | 0% |
| Total Supplies: | \$4,193 | \$7,770 | \$8,845 | 13.8% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$11,125 | \$7,690 | \$12,960 | 68.5% |
| Mileage | \$0 | \$600 | \$600 | 0% |
| Travel | \$2,212 | \$16,495 | \$13,145 | -20.3% |
| Total Training and Travel: | \$13,336 | \$24,785 | \$26,705 | 7.7% |
| | | | | |
| Total Expense Objects: | \$747,102 | \$1,056,527 | \$1,084,977 | 2.7% |



Grant-in-Aid



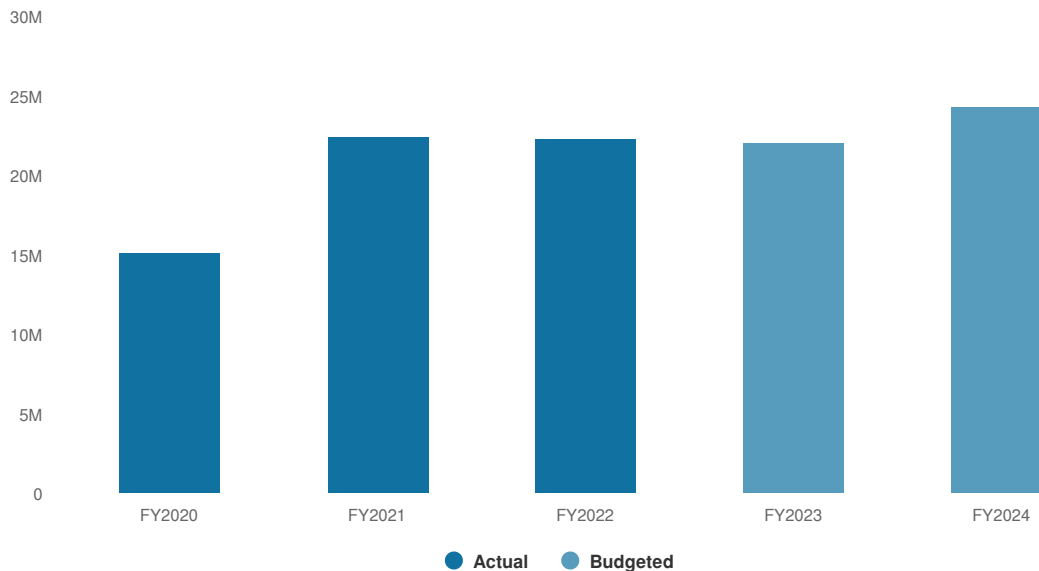
The County's Grant-in-Aid program provides assistance to residents and property owners by partnering with nonprofits. This cost center has no employees. Most of the County's grants fund public safety efforts. Below is a graph that shows the grant breakdown by category.

Expenditures Summary

The grant-in-aid program increased to \$2,258,000. The growth in grant expense is related to recreation and public safety. The County is contributing \$1.5 million to the State of Delaware to help fund a water park project at Trap Pond State Park. The MOU with the State Police increased over \$300,000 and the County's grants to local law enforcement agencies increased by \$115,000.

\$24,343,586 **\$2,257,977**
(10.22% vs. prior year)

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



Detailed Expenditures

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Expenditures | | | | |
| Non Location | | | | |
| Fire Company Grants | \$519,265 | \$519,265 | \$519,265 | 0% |
| Fire Company AUP Grant | \$0 | \$50,000 | \$50,000 | 0% |
| Rescue Truck | \$64,909 | \$64,909 | \$64,909 | 0% |



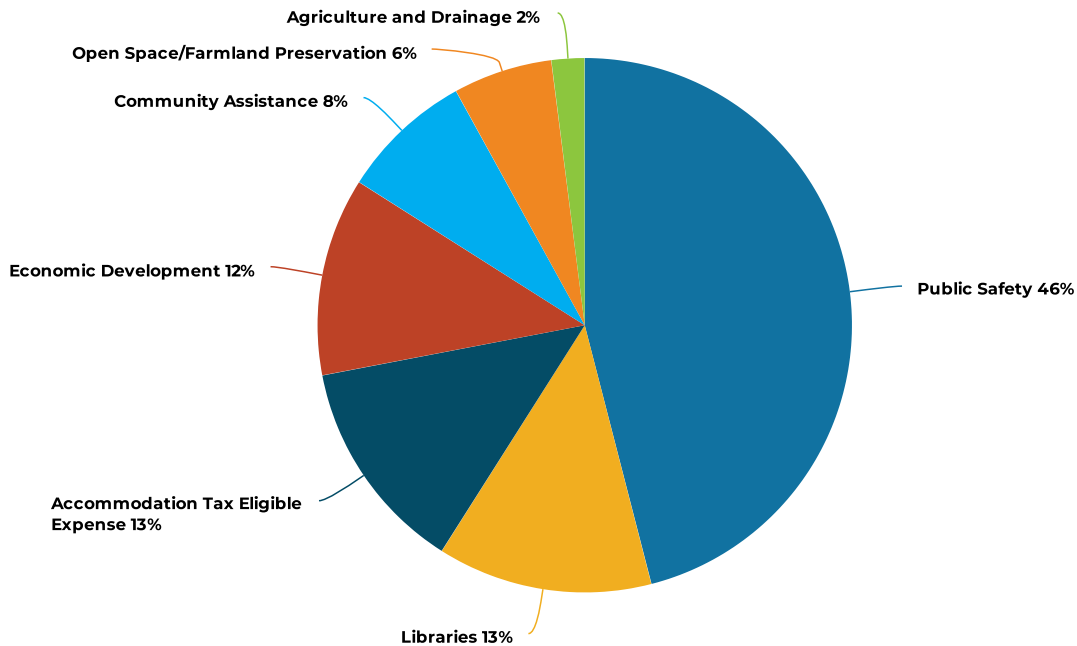
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------------------------|---------------------|---------------------|------------------------|-----------------------------------------------------------|
| Aerial Device | \$60,379 | \$60,379 | \$60,379 | 0% |
| Miscellaneous Fire Grant | \$0 | \$40,000 | \$200,000 | 400% |
| Fire Service Discretionary | \$2,050,848 | \$2,865,100 | \$2,859,600 | -0.2% |
| Fire Service Enhancement | \$2,386,367 | \$1,860,000 | \$1,800,000 | -3.2% |
| Fire Service Special Grant | \$0 | \$80,000 | \$80,000 | 0% |
| Ambulance Grants | \$94,797 | \$94,797 | \$94,797 | 0% |
| Local Law Enforcement Grants | \$690,000 | \$690,000 | \$805,000 | 16.7% |
| University of Delaware-Rsrch | \$109,049 | \$109,049 | \$169,049 | 55% |
| Soil Conservation Dist Tax Dit | \$125,000 | \$125,000 | \$125,000 | 0% |
| Drainage Grants | \$225,000 | \$225,000 | \$225,000 | 0% |
| Open Space Grants | \$396,100 | \$1,417,000 | \$1,417,000 | 0% |
| Accom. Tax Eligible Exp | \$0 | \$2,000,000 | \$3,000,000 | 50% |
| CHEER & Senior Center Grts | \$71,600 | \$21,600 | \$21,600 | 0% |
| Community Action Agency | \$9,600 | \$9,600 | \$9,600 | 0% |
| Human Service Grants | \$223,750 | \$225,000 | \$245,000 | 8.9% |
| Housing Assistance Grant | \$377,385 | \$820,000 | \$750,000 | -8.5% |
| Community/Councilmanic Grants | \$175,000 | \$175,000 | \$175,000 | 0% |
| Local Library Grants | \$2,605,599 | \$2,674,600 | \$2,747,600 | 2.7% |
| Local Library Placement Fees | \$221,658 | \$150,000 | \$200,000 | 33.3% |
| Assistance Relief Fund | \$37,400 | \$61,000 | \$61,000 | 0% |
| Payment in Lieu of Tax | \$6,715 | \$9,000 | \$9,000 | 0% |
| Economic Assistance Grants | \$6,429,783 | \$15,000 | \$15,000 | 0% |
| Miscellaneous Grants | \$166,577 | \$100,000 | \$100,000 | 0% |
| Misc. Grnt. - Cntr Inland Bays | \$26,200 | \$126,200 | \$134,000 | 6.2% |
| Misc. Grnt. - Youth | \$20,380 | \$22,000 | \$25,000 | 13.6% |
| Misc. Grnt. - Econ Dev | \$20,000 | \$40,000 | \$40,000 | 0% |
| Misc. Grnt. - Comm Outreach | \$15,900 | \$34,000 | \$18,000 | -47.1% |
| Misc. Grnt. - Public Safety | \$15,000 | \$15,000 | \$15,000 | 0% |
| Misc. Grnt. - Health Services | \$60,000 | \$40,000 | \$40,000 | 0% |
| Economic Assistant Loan | \$134,415 | \$3,000,000 | \$2,500,000 | -16.7% |
| Recreation Grant | \$0 | \$0 | \$1,500,000 | N/A |
| Western Sussex Business Park | \$1,443,562 | \$335,000 | \$0 | -100% |
| DDD Grant | \$9,899 | \$100,000 | \$50,000 | -50% |
| State Police Grants | \$3,587,492 | \$3,820,610 | \$4,137,787 | 8.3% |
| Dept of Corrections Grant | \$11,488 | \$91,500 | \$80,000 | -12.6% |
| Total Non Location: | \$22,391,118 | \$22,085,609 | \$24,343,586 | 10.2% |
| Total Expenditures: | \$22,391,118 | \$22,085,609 | \$24,343,586 | 10.2% |



Grants by Category

Sussex County grants funds to multiple organizations. As shown in the chart below, the biggest categories of grants are public safety followed by libraries and eligible expenses covered by accommodation tax.

Grant-in-Aid Categories



Public Safety

The majority of the County's Grant-in-Aid, \$10.5 million, goes to public safety. The budget includes \$5.6 million to fire and ambulance companies, \$4.1 million to Delaware State Police, \$0.8 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.

Libraries

The County supports 11 independent libraries with \$2.9 million of grants. Funding for the libraries comes through a library tax of \$1.9 million, mobile home placement tax of \$200,000, and general property tax of \$800,000. The funding increased by \$123,00 from the previous year due to growth in assessments and anticipated additional placement fees.

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 \$2.5 million that County Council committed with its partnership with Discover Bank and the National Development Council in FY 2021 that has not yet been obligated to businesses.

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.

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, Joshua Freeman Foundation and the Center for the Inland Bays.

The largest type of grant in this category is housing assistance for \$750,000. The breakdown of the \$750,000 is:

- \$300,000 for emergency housing rehabilitation projects.
- \$450,000 for affordable housing program

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. This line item in the budget is an accumulation of funds that could be spent by the end of the fiscal year. It is not the amount that is collected in one year.

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. New this year is \$60,000 to help with a capital campaign to build a new University of Delaware educational agricultural building.



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 560 full-time and part-time employees included in this budget as well as nearly 320 pensioners. Responsibilities include recruitment, training, leave and payroll administration, employee grievances, employee communication, corrective action 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

Employees




Human Resources
6 total employees

Prior Year's Successes

1. Increased our wellness initiative participation by 57%.
2. Increased our participation in the pensioner self-service portal by 255%.
3. Saved the County \$54,000 (claims 7/1/2022-2/28/23) with Copay Armor prescription program
4. Partnered with providers and first responders to provide more robust mental health resources
5. Created C.A.R.E. Ambassador Program for new hires
6. Implemented Spousal Coordination of Benefits Program - reduced primary risk exposure by 25%



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------|
|  Maintain the County's strong financial position through efficient use of resources | Increase participation by 50% in the self-service portal for pensioners; this will reduce monthly printing and mailing costs | 44% increase in participation | Increased participation by 50% to date 220 enrolled - a 255% increase | Increase participation by 5% |
|  Provide a well-qualified and service-friendly workforce that aids the mission of the government | Increase training programs for managers and non-managers by 30% through online, instructor-led and hybrid classes | 30% increase in training attended by employees | >30% increase in training attended 1,831 training sessions attended | >30% increase in training attended |
|  Reduce the County's healthcare costs | Increase wellness program participation by at least 30% | 30% increase in wellness program participation 100 employees participated | Increased wellness program participation Goal surpassed with 176 employees participated | Increase wellness program participation by 30% |

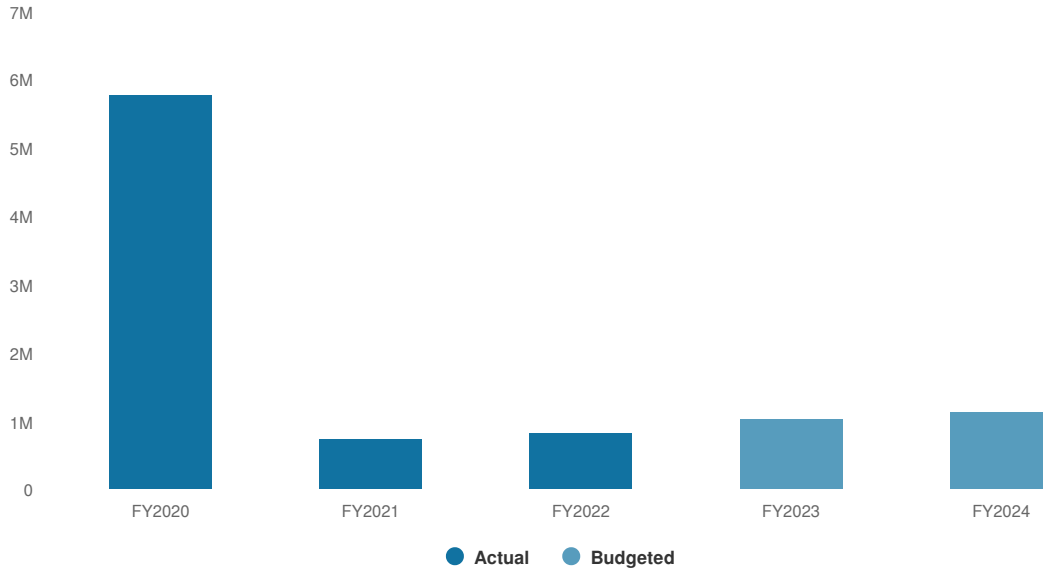


Expenditures Summary

The FY 2024 budget increased by \$127,000, or 12.3 percent. The increase is related to the purchase of a Human Resources Information System to assist with the workload of increased staffing and additional Federal and State requirements.

\$1,152,232 **\$126,583**
(12.34% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

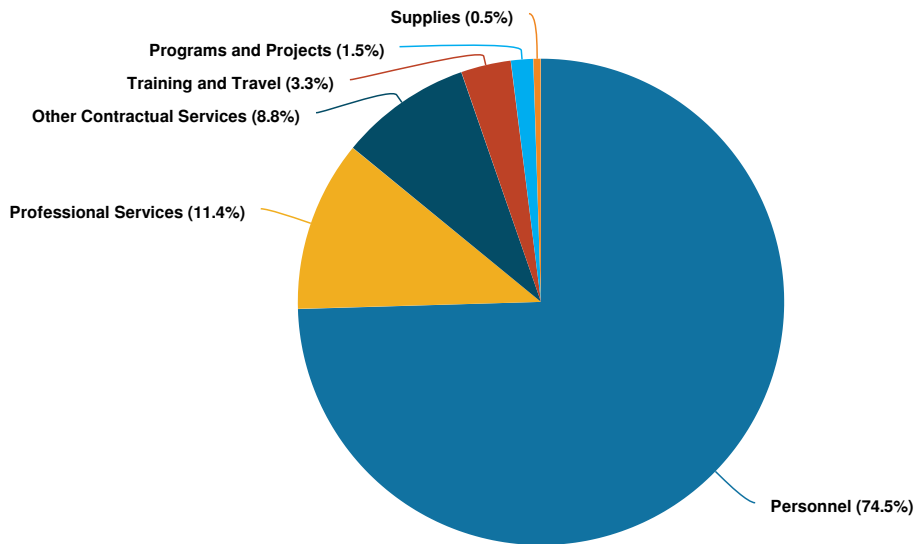


The large increase in FY 2020 has to do with an additional pension contribution made by the County.



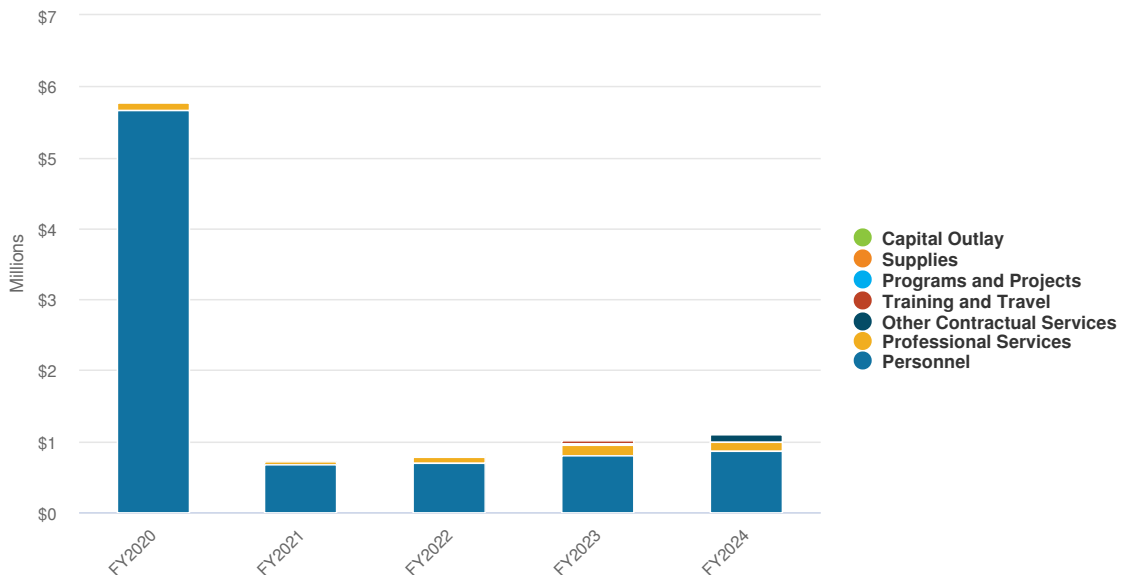
Expenditures by Expense Type

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 overall operational costs of human resources have remained relatively flat. The large amounts in FY 2020 were additional pension contributions the County made to its pension fund.



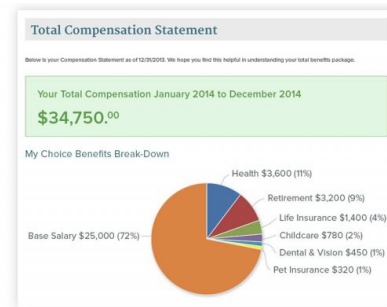
| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Human Resources Salaries | \$454,223 | \$569,636 | \$560,788 | -1.6% |
| Cost Reimbursement - Salaries | -\$131,624 | -\$201,321 | -\$176,309 | -12.4% |
| Vision Plan | \$253 | \$385 | \$330 | -14.3% |
| Dental Plan | \$3,327 | \$3,850 | \$3,300 | -14.3% |
| FICA Tax | \$32,424 | \$43,577 | \$42,900 | -1.6% |
| Health Insurance | \$105,471 | \$121,800 | \$104,400 | -14.3% |
| Pension | \$84,362 | \$99,593 | \$112,158 | 12.6% |
| Worker's Compensation | \$88,270 | \$87,250 | \$131,430 | 50.6% |
| Unemployment Compensation | \$0 | \$10,000 | \$10,000 | 0% |
| Salaries - Boards | \$59,030 | \$65,000 | \$65,000 | 0% |
| FICA Tax - Boards | \$4,516 | \$4,973 | \$4,973 | 0% |
| Total Personnel: | \$700,252 | \$804,743 | \$858,970 | 6.7% |
| | | | | |
| Professional Services | | | | |
| Legal | \$15,814 | \$40,000 | \$35,000 | -12.5% |
| Other Professional Services | \$93,802 | \$133,742 | \$118,382 | -11.5% |
| Cost Reimbursement - OP | -\$21,923 | -\$32,098 | -\$25,335 | -21.1% |
| Other Professional Services | \$2,250 | \$2,500 | \$3,000 | 20% |
| Total Professional Services: | \$89,942 | \$144,144 | \$131,047 | -9.1% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$3,359 | \$3,900 | \$2,500 | -35.9% |
| Postage & Freight | \$961 | \$1,200 | \$1,200 | 0% |
| Repairs and Maintenance | \$1,136 | \$1,475 | \$4,475 | 203.4% |
| Computer Equip Maint - 5442 | | | \$100,000 | N/A |
| Printing & Binding | \$116 | \$300 | \$400 | 33.3% |
| Advertising | \$14,383 | \$15,000 | \$20,000 | 33.3% |
| Cost Reimbursement - Cont Sr | -\$2,715 | -\$5,250 | -\$27,515 | 424.1% |
| Total Other Contractual Services: | \$17,240 | \$16,625 | \$101,060 | 507.9% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$2,395 | \$3,500 | \$3,500 | 0% |
| Dues & Subscriptions | \$4,252 | \$6,360 | \$3,620 | -43.1% |
| Tools and Small Equipment | \$599 | \$0 | \$200 | N/A |
| Cost Reimbursement Supplies | -\$1,377 | -\$2,366 | -\$1,566 | -33.8% |
| Total Supplies: | \$5,869 | \$7,494 | \$5,754 | -23.2% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$6,357 | \$16,900 | \$21,800 | 29% |
| Cost Reimbursement Misc. | -\$1,335 | -\$4,056 | -\$4,665 | 15% |
| Total Programs and Projects: | \$5,022 | \$12,844 | \$17,135 | 33.4% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-----------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------|
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$250 | \$10,100 | \$8,600 | -14.9% |
| Inhouse Training | \$8,350 | \$13,330 | \$13,500 | 1.3% |
| Mileage | \$0 | \$500 | \$500 | 0% |
| Travel | \$0 | \$8,700 | \$7,000 | -19.5% |
| Cost Reimbursement T & E | -\$1,720 | -\$7,831 | -\$6,334 | -19.1% |
| Tuition | \$2,852 | \$15,000 | \$15,000 | 0% |
| Total Training and Travel: | \$9,732 | \$39,799 | \$38,266 | -3.9% |
| | | | | |
| Total Expense Objects: | \$828,058 | \$1,025,649 | \$1,152,232 | 12.3% |

Initiative #1 - Total Compensation Statements \$16,000

In collaboration with our actuary, create and distribute Total Compensation Statements to all active full-time employees. This statement identifies the total value of their benefits and compensation package.



Initiative #2 - UKG - Telestaff Implementation

Convert EMS & Dispatchers from Telestaff to UKG for payroll, time and attendance. This includes developing pay codes, pay rules, testing and full implementation.



Information Technology



Dwayne Kilgo

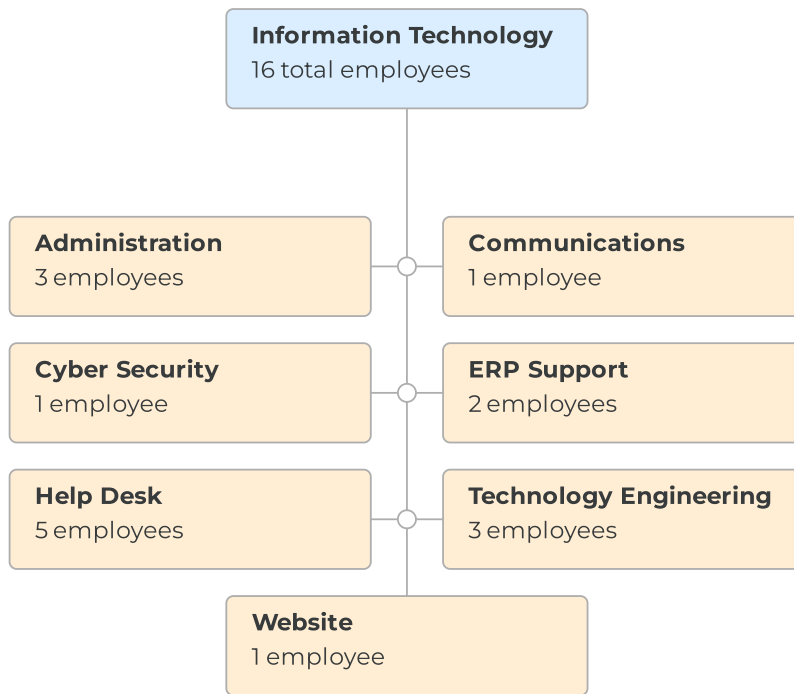
Director of Information Technology

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

Employees






Prior Year's Successes

1. Implemented 10 giga-bite connectivity between the data center and wastewater facilities (Inland Bay and Wolfe Neck)
2. Implemented new computer and infrastructure vulnerability scanning system
3. Continued partnership with the State of Delaware in providing broadband in Sussex County in underserved locations
4. Continued to implement new cybersecurity policies and tools to assist in mitigating current and future cyber threats
5. Deployed new core switches throughout the County



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------|------------------------------------|
|  Maintain the County's strong financial position through efficient use of resources | Improve effectiveness by implementing at least one new I.T.automated process | New measure | New measure | >1 process implemented |
|  Provide a service-friendly workforce | Minimize network downtime during work hours; goal is to ensure work is disrupted less than 7 hours per year | 3 hours of network disruption during work hours | <7 hours of disruption | <7 hours of disruption |
|  Provide a well-qualified workforce that aids the vision of the government | At least 85% of staff complete a technology security class | 75% completed | >85% of staff to complete training | >85% of staff to complete training |

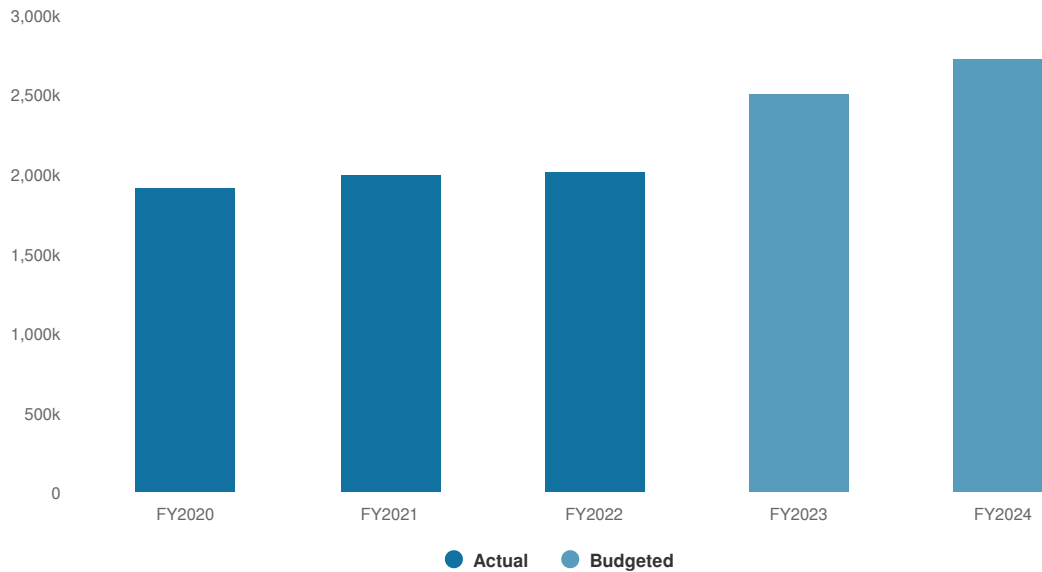


Expenditures Summary

The FY 2024 budget increased \$215,000 or 8.6 percent. A majority of this increase is due to the rise in software maintenance costs and the upgrade to network switches.

\$2,725,462 **\$215,862**
(8.60% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



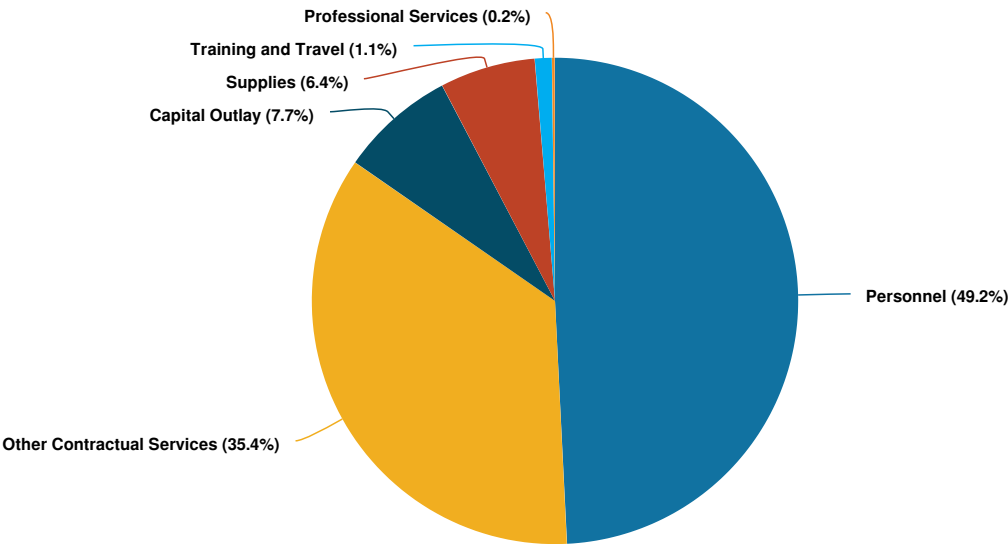
As the County relies more and more on technology, the cost of this department continues to rise. The cost of maintenance agreements and cyber security initiatives both have seen a rise in costs.



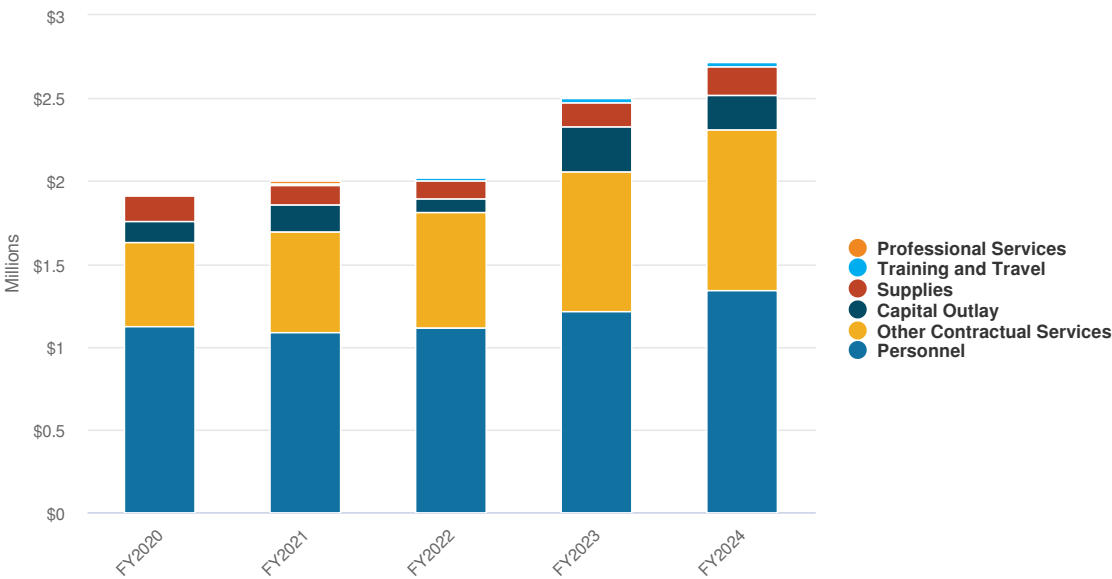
Expenditures by Expense Type

Besides the cost of employees to run the County I.T. infrastructure, a large expenditure type in this department is for the maintenance agreements on the software applications that the County uses. These software agreements are charged to Other Contractual Services.

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| IT Salaries | \$908,351 | \$1,045,936 | \$1,104,548 | 5.6% |
| Cost Reimbursement - Salaries | -\$332,937 | -\$383,265 | -\$356,587 | -7% |
| Vision Plan | \$608 | \$880 | \$880 | 0% |
| Dental Plan | \$8,167 | \$8,800 | \$8,800 | 0% |
| FICA Tax | \$66,080 | \$80,014 | \$84,498 | 5.6% |
| Health Insurance | \$257,619 | \$278,400 | \$278,400 | 0% |
| Pension | \$208,164 | \$182,910 | \$220,909 | 20.8% |
| Total Personnel: | \$1,116,051 | \$1,213,675 | \$1,341,448 | 10.5% |
| | | | | |
| Professional Services | | | | |
| Other Professional Services | \$2,041 | \$10,000 | \$10,000 | 0% |
| Cost Reimbursement - OP | \$0 | -\$5,000 | -\$4,500 | -10% |
| Total Professional Services: | \$2,041 | \$5,000 | \$5,500 | 10% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$58,616 | \$176,100 | \$44,300 | -74.8% |
| Postage & Freight | \$0 | \$50 | \$50 | 0% |
| Utilities | \$484 | \$5,000 | \$5,000 | 0% |
| Insurance | \$5,750 | \$6,325 | \$8,479 | 34.1% |
| Repairs and Maintenance | \$629,402 | \$1,417,600 | \$1,559,500 | 10% |
| Advertising | \$0 | | \$1,500 | N/A |
| Other Contractual Services | \$355 | \$24,000 | \$0 | -100% |
| Cost Reimbursement - Cont Sr | \$0 | -\$788,800 | -\$653,275 | -17.2% |
| Total Other Contractual Services: | \$694,608 | \$840,275 | \$965,554 | 14.9% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$993 | \$2,000 | \$2,000 | 0% |
| Fuel | \$2,326 | \$2,700 | \$3,000 | 11.1% |
| Dues & Subscriptions | \$454 | \$500 | \$710 | 42% |
| Uniforms | \$0 | \$3,200 | \$3,200 | 0% |
| Maintenance & Repairs Parts | \$595 | \$1,000 | \$1,800 | 80% |
| Tools and Small Equipment | \$25,210 | \$38,000 | \$65,000 | 71.1% |
| Sm. Computer Equipment - 5422 | \$84,649 | \$97,500 | \$122,500 | 25.6% |
| Cost Reimbursement Supplies | | | -\$25,000 | N/A |
| Total Supplies: | \$114,226 | \$144,900 | \$173,210 | 19.5% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$6,367 | \$20,000 | \$20,000 | 0% |
| Mileage | \$0 | \$250 | \$250 | 0% |
| Travel | \$5,230 | \$10,500 | \$10,500 | 0% |
| Total Training and Travel: | \$11,597 | \$30,750 | \$30,750 | 0% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------|
| | | | | |
| Capital Outlay | | | | |
| Machinery and Equipment | \$81,841 | \$550,000 | \$380,000 | -30.9% |
| Cost Reimbursement - Capital | \$0 | -\$275,000 | -\$171,000 | -37.8% |
| Total Capital Outlay: | \$81,841 | \$275,000 | \$209,000 | -24% |
| Total Expense Objects: | \$2,020,364 | \$2,509,600 | \$2,725,462 | 8.6% |

Initiative #1 - Network Switch Upgrades - \$350,000

Many of the County access (closet) network switches are nearing end-of-life and/or end-of-support. The new access switches are modular and built for better security, flexibility, and smart facilities.



Initiative #2 - Data Center Security and Landscaping Upgrades - \$30,000

In FY 2023, Sussex County built a new Western Sussex Data Center to enable better business continuity for Sussex County Government's operations. A fence is needed in FY 2024 to secure and protect the perimeter.



Legal



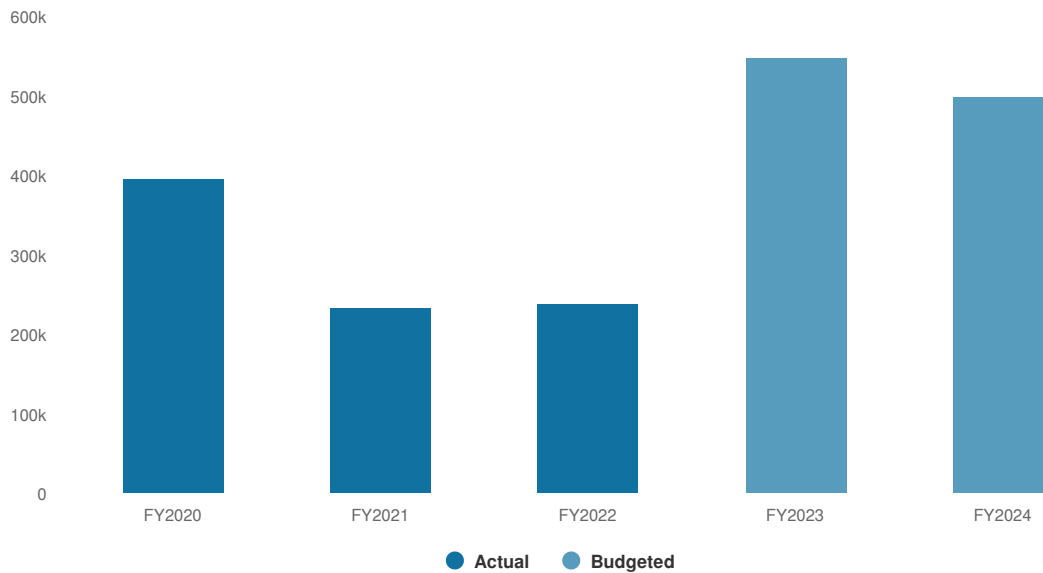
Sussex County does not have an in-house legal department with employees. Moore and Rutt, P.A., is the legal firm appointed by the County Council; they represent the Council and the Board of Adjustment. Parkowski, Guerke and Swayze, P.A., is the appointed Assistant County Attorney and represents the Planning 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.

\$500,000 **-\$50,000**
(-9.09% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------|
| Expense Objects | | | | |
| Professional Services | | | | |
| Legal | \$240,530 | \$550,000 | \$500,000 | -9.1% |
| Total Professional Services: | \$240,530 | \$550,000 | \$500,000 | -9.1% |
| Total Expense Objects: | \$240,530 | \$550,000 | \$500,000 | -9.1% |



Library



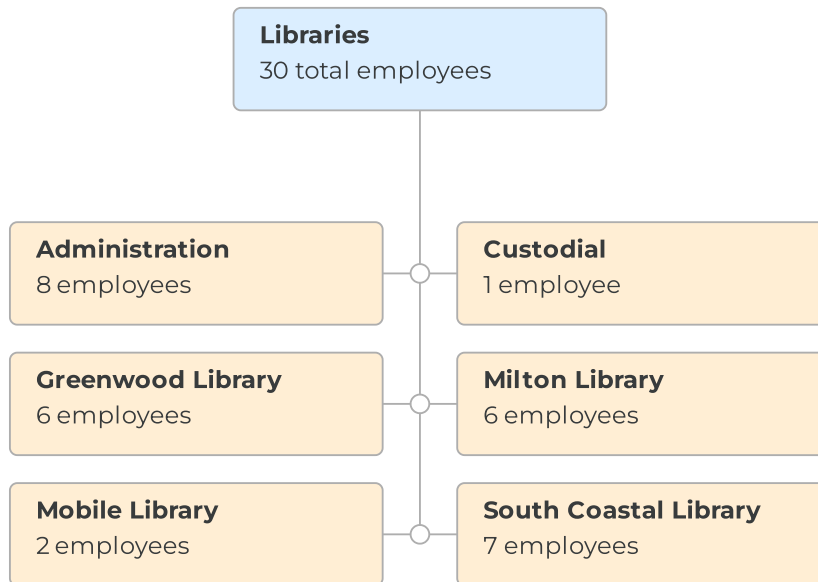
Rachel Lynch
County Librarian

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 include three county-owned library facilities (Greenwood, Milton, and South Coastal) and the mobile libraries.

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

Employees



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 FY22 (RECOVERING FROM A WORLD-WIDE PANDEMIC)...

28,390 COMPUTER/WIFI

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

\$340,680

Based on Fed Ex/Kinkos Pricing



PROGRAMS

16,231



People attended **1,735** programs offered by the County libraries.

A VALUE OF

\$449,038

Based on the average Entertainment/Program Admission Fee

354,173 ITEMS

were checked out from Sussex County libraries.



A TOTAL

VALUE OF OVER

\$4,808,884

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

FY22 was the first year following the pandemic in which the libraries were fully open. While COVID still affected the libraries causing staffing shortages and low program attendance, they were able to increase the attendance by 100%, visits by 187%, circulation by 108% and computer use by 181% from the previous year.

LIBRARIES WERE VISITED

167,023

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

A VALUE OF

\$3,340,460

Based on the cost of a Museum pass



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 FY22

SUSSEXLIBRARIES.ORG



Prior Year's Successes

Library Administration

1. Organized and facilitated the first Sussex Libraries Regional Spelling Bee; this spelling bee, along with one offered by the Seaford Library, will allow 2 Sussex County elementary or middle school students to travel to Washington D.C., to compete in the Scripps National Spelling Bee
2. Resurrected the Sussex County Library Staff Professional Development Day, which provides training for all library staff in Sussex County, as well as offering networking opportunities with other staff, and community partners
3. Restructured the staffing positions in the Greenwood, Milton, South Coastal Libraries and administrative offices to better suit the needs of the libraries in coverage and responsibilities

Greenwood

1. Worked with members of the community to create a community forum for civil public discourse and establish/re-establish relationships with leaders in the community; #ReconnectTuesdays is an opportunity to showcase community leaders
2. Relabeled and recategorized the children's and teens' materials to make them more visible to patrons; young adult and emerging adult collections have increased 15 percent in their circulation as a result
3. Received training in disaster preparedness from a library perspective
4. Cross-trained staff and adopted new skills and duties, fostering the idea of leading from any position
5. Continued to grow and build the patron base for programs and library use; storytime attendance has grown by 5 percent, as well as Chess Club, new book clubs, STEM Club, art events and more; library visits have doubled since last year

Milton

1. Facilitated the return to an in-person Hispanic heritage event, an opportunity to celebrate Delaware's diverse and multi-cultural society, with 75 percent of the population being comprised of the Hispanic Community; the program seeks to promote greater ethnic and cultural understanding through education and recreation activities. The events feature a resource fair, community conversation, a meal, and cultural performances
2. Streamlined day-to-day antiquated workflow practices to allow for better staff communication and library supply ordering
3. Hired enthusiastic and reliable staff to fill the multiple open positions in the Milton Library
4. Furnished the main library and children's areas with up-to-date ergonomically correct and easy-to-sanitize seating as well as updating staff and workflow seating
5. Designed the outside patio with furnishings to be conducive to outdoor programming in a safe space for children, teens and adults

South Coastal

1. Restarted local school visits, bringing story times and library programs to preschool through lower elementary grades; re-establishing the library's footprint in the school system, connecting with children/parents that may not routinely use the library, is central to early literacy success
2. Partnered with the Ocean View Police Department to host a library booth at the Cops & Goblins family event, promoting library services and resources to approximately 1,500 adults and providing paperback books to 500 children
3. Increased communication/partnership with Bethany-Fenwick Chamber of Commerce by sending flyers, brochures, emails with library sources focused on business needs, in addition to routine publicity via their e-newsletter.
4. Responded to the increasing demand for reader's advisory, and created new ways to market and display materials; results included a "Raffle Bowl" in which patrons could randomly select a genre/author/title to try, as well as "book bundles", which were preselected and packaged genre bundles of books and audio-visual materials

Mobile Library






1. Renewed the partnership with Beebe Healthcare and formed a new partnership with Children and Families First to offer literacy programs and provide free services and materials to communities in need in Seaford, Delaware
2. Used discarded materials and donations from the Delaware Division of Libraries and Sussex Read Aloud to stock Little Free Libraries around the county and distribute over 1,000 books at community events such as Seaford's Read and Feed summer program, Greenwood's Health Fair and Ellendale's community park.
3. Increased bookmobile stops by adding 1 new school, 1 permanent public stop, 1 seasonal stop and 2 new day care facilities



Pictures Tell the Success Story of FY 2022



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------|----------------------------------|
|  To promote library services, literacy and basic needs assistance by participating in partnership events with libraries and community organizations | Increase the number of outreach partnership events in the community | New Measure | >10% increase in outreach events | >10% increase in outreach events |
|  To better market library services in an attempt to increase patron visits and program attendance (Greenwood) | Increase the number of patron visits by 10% each year | 10% increase in patron visits 20,258 patron visits | >10% increase in registration | >10% increase in registration |
|  To promote library services to a more diverse segment of Milton's population by providing outreach programming and resources to diverse and low income neighborhoods (Milton) | Increase the number of library card holders from diverse and low income neighborhoods by 5% | New Measure | >5% increase in new card holders | >5% increase in new card holders |
|  To increase library awareness by promoting community partnerships and providing outreach events (South Coastal) | Increase the variety and number of library outreach events for multiple age groups by 10% | 10% increase in outreach events 3 Outreach events | >10% increase in outreach events | >10% increase in outreach events |
|  To promote literacy and provide access to basic needs assistance by participating in more community events, such as school literacy nights and pop-up events in communities (Mobile Library) | Increase public stops and events by 10% each year | 10% increase in stops 17 public stops | >10% increase in public stops | >10% increase in public stops |

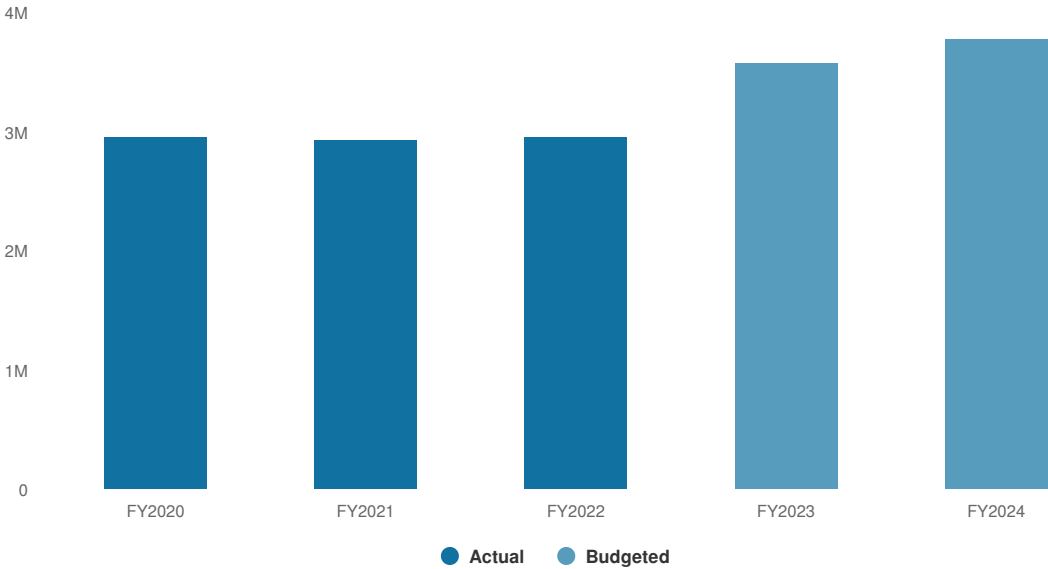
Expenditures Summary

The FY 2024 budget increased \$205,000, or 5.7 percent. The increase includes upgrades to the Greenwood Library meeting room, window replacements at South Coastal, and interior repairs at Milton, as well as increased operational costs.

\$3,778,792 **\$204,063**
(5.71% vs. prior year)



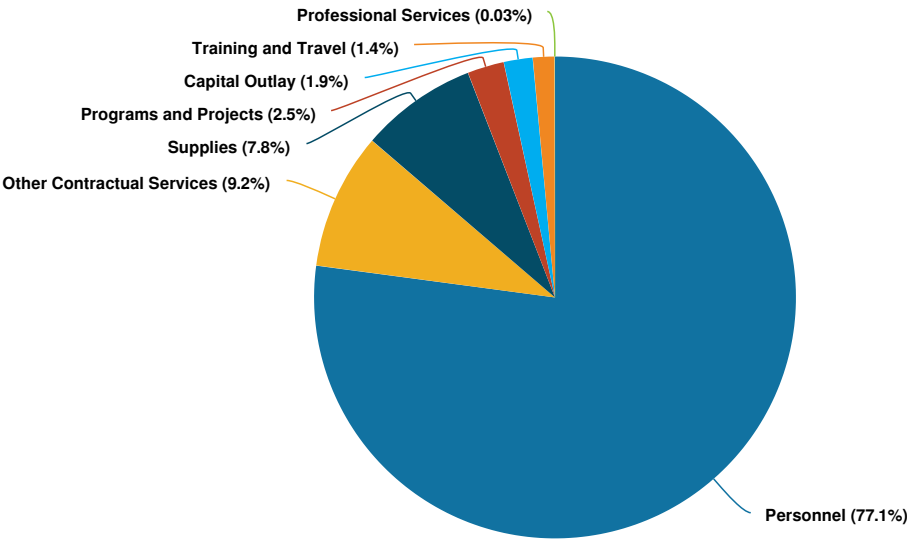
Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

The largest expense of this department is personnel costs due to the number of employees needed to provide services at the libraries.

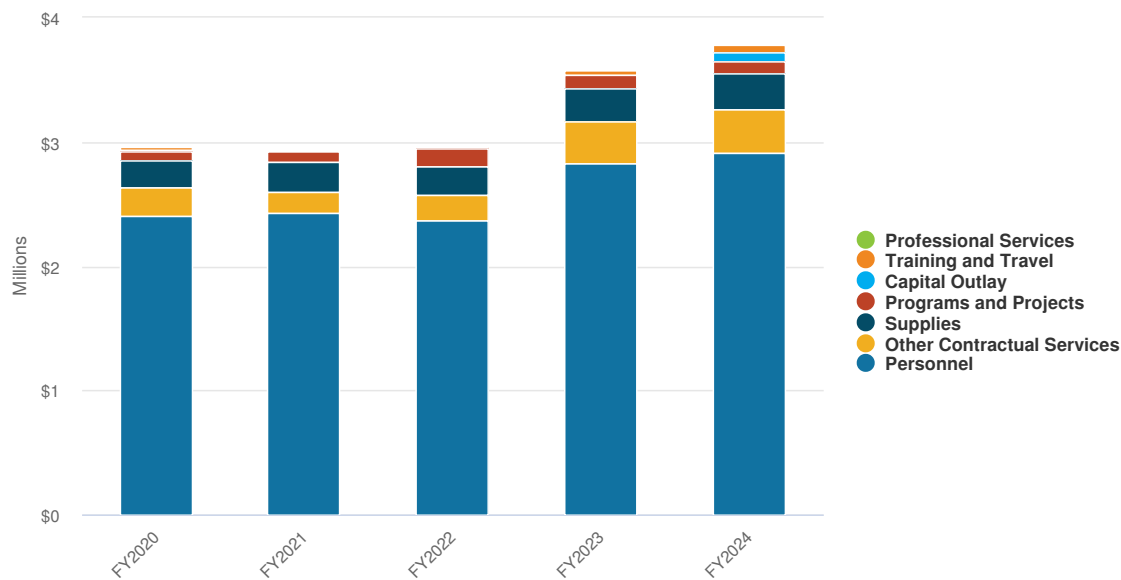
Budgeted Expenditures by Expense Type



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

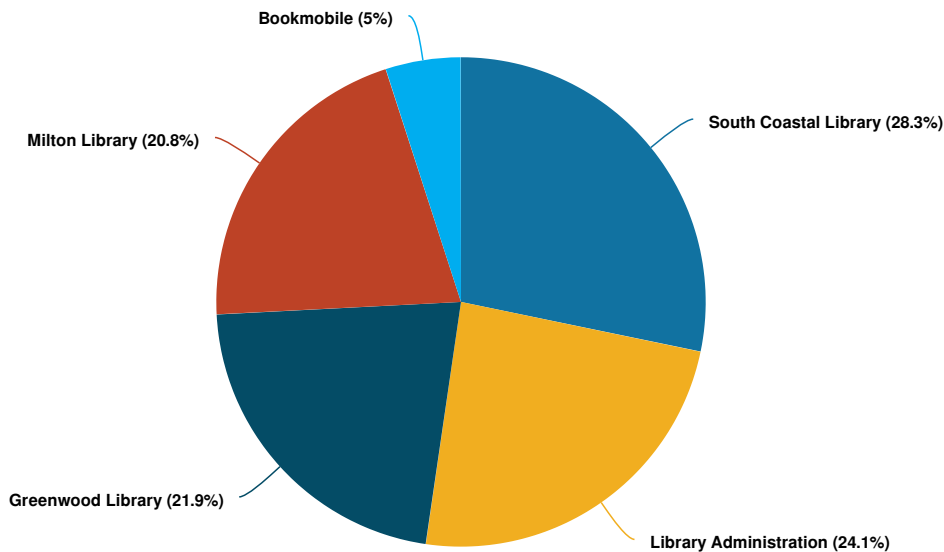


Budgeted and Historical Expenditures by Expense Type



Expenditures by Function

Budgeted Expenditures by Function



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|--------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Expenditures | | | | |
| Library | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------|
| Library Administration | | | | |
| Non Location | | | | |
| Personnel | | | | |
| Library Admin Salaries | \$358,854 | \$459,579 | \$460,291 | 0.2% |
| Vision Plan | \$289 | \$495 | \$495 | 0% |
| Dental Plan | \$3,757 | \$4,950 | \$4,950 | 0% |
| FICA Tax | \$25,957 | \$35,158 | \$35,212 | 0.2% |
| Health Insurance | \$135,292 | \$156,600 | \$156,600 | 0% |
| Pension | \$79,251 | \$77,094 | \$92,058 | 19.4% |
| Total Personnel: | \$603,400 | \$733,876 | \$749,606 | 2.1% |
| | | | | |
| Professional Services | | | | |
| Other Professional Services | \$128 | \$0 | \$1,000 | N/A |
| Total Professional Services: | \$128 | \$0 | \$1,000 | N/A |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$4,615 | \$5,160 | \$5,160 | 0% |
| Postage & Freight | \$4,647 | \$4,400 | \$4,400 | 0% |
| Repairs and Maintenance | \$4,527 | \$5,750 | \$5,670 | -1.4% |
| Printing & Binding | \$0 | \$500 | \$500 | 0% |
| Advertising | \$384 | \$400 | \$400 | 0% |
| Other Contractual Services | \$11,186 | \$40,180 | \$39,300 | -2.2% |
| Total Other Contractual Services: | \$25,359 | \$56,390 | \$55,430 | -1.7% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,573 | \$2,800 | \$2,800 | 0% |
| Dues & Subscriptions | \$10,976 | \$12,075 | \$11,949 | -1% |
| Permanent Record Books | \$8,587 | \$12,430 | \$10,000 | -19.5% |
| Maintenance & Repairs Parts | \$0 | \$50 | \$300 | 500% |
| Tools and Small Equipment | \$1,276 | \$300 | \$300 | 0% |
| Sm. Computer Equipment - 5422 | \$0 | \$2,800 | \$500 | -82.1% |
| Other Supplies | \$3,593 | \$500 | \$2,930 | 486% |
| Total Supplies: | \$26,005 | \$30,955 | \$28,779 | -7% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$1,676 | \$7,500 | \$5,500 | -26.7% |
| Miscellaneous | \$50,000 | \$50,000 | \$50,000 | 0% |
| Total Programs and Projects: | \$51,676 | \$57,500 | \$55,500 | -3.5% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$850 | \$750 | \$3,120 | 316% |
| Inhouse Training | \$141 | \$3,000 | \$3,000 | 0% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------|
| Mileage | \$284 | \$750 | \$300 | -60% |
| Travel | \$4,166 | \$8,692 | \$12,160 | 39.9% |
| Total Training and Travel: | \$5,441 | \$13,192 | \$18,580 | 40.8% |
| | | | | |
| Total Non Location: | \$712,008 | \$891,913 | \$908,895 | 1.9% |
| Total Library Administration: | \$712,008 | \$891,913 | \$908,895 | 1.9% |
| | | | | |
| Library Facilities | | | | |
| Bookmobile | | | | |
| Personnel | | | | |
| Mobile Library Salaries | \$78,562 | \$85,980 | \$90,497 | 5.3% |
| Vision Plan | \$84 | \$110 | \$110 | 0% |
| Dental Plan | \$1,109 | \$1,100 | \$1,100 | 0% |
| FICA Tax | \$5,808 | \$6,577 | \$6,923 | 5.3% |
| Health Insurance | \$34,938 | \$34,800 | \$34,800 | 0% |
| Pension | \$16,614 | \$15,033 | \$18,099 | 20.4% |
| Total Personnel: | \$137,116 | \$143,600 | \$151,529 | 5.5% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$1,467 | \$1,500 | \$1,500 | 0% |
| Insurance | \$2,297 | \$2,530 | \$2,769 | 9.4% |
| Repairs and Maintenance | \$1,663 | \$3,300 | \$3,300 | 0% |
| Printing & Binding | \$0 | \$250 | \$250 | 0% |
| Total Other Contractual Services: | \$5,427 | \$7,580 | \$7,819 | 3.2% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$197 | \$400 | \$400 | 0% |
| Fuel | \$2,108 | \$2,640 | \$2,640 | 0% |
| Dues & Subscriptions | \$367 | \$738 | \$738 | 0% |
| Permanent Record Books | \$10,144 | \$10,500 | \$10,500 | 0% |
| Uniforms | \$0 | \$0 | \$200 | N/A |
| Maintenance & Repairs Parts | \$21 | \$0 | \$500 | N/A |
| Tools and Small Equipment | \$378 | \$360 | \$360 | 0% |
| Sm. Computer Equipment - 5422 | \$0 | \$150 | \$150 | 0% |
| Other Supplies | \$4,647 | \$5,000 | \$5,000 | 0% |
| Total Supplies: | \$17,862 | \$19,788 | \$20,488 | 3.5% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$637 | \$1,000 | \$1,000 | 0% |
| Total Programs and Projects: | \$637 | \$1,000 | \$1,000 | 0% |
| | | | | |
| Training and Travel | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------|
| Seminars/Conferences/Training | \$867 | \$1,125 | \$1,200 | 6.7% |
| Mileage | \$84 | \$200 | \$200 | 0% |
| Travel | \$3,472 | \$8,400 | \$5,720 | -31.9% |
| Total Training and Travel: | \$4,422 | \$9,725 | \$7,120 | -26.8% |
| | | | | |
| Total Bookmobile: | \$165,464 | \$181,693 | \$187,956 | 3.4% |
| | | | | |
| South Coastal Library | | | | |
| Personnel | | | | |
| South Coastal Library Salaries | \$417,109 | \$596,638 | \$623,152 | 4.4% |
| Vision Plan | \$294 | \$385 | \$385 | 0% |
| Dental Plan | \$3,835 | \$3,850 | \$3,850 | 0% |
| FICA Tax | \$30,960 | \$45,643 | \$47,671 | 4.4% |
| Health Insurance | \$123,988 | \$121,800 | \$121,800 | 0% |
| Pension | \$73,507 | \$53,761 | \$64,933 | 20.8% |
| Total Personnel: | \$649,693 | \$822,077 | \$861,791 | 4.8% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$4,957 | \$4,908 | \$6,072 | 23.7% |
| Utilities | \$1,776 | \$1,800 | \$2,080 | 15.6% |
| Utilities - Electric - 5710 | \$18,107 | \$23,000 | \$26,500 | 15.2% |
| Utilities - Fuel - 5715 | \$8,209 | \$13,000 | \$12,000 | -7.7% |
| Insurance | \$5,320 | \$5,170 | \$5,654 | 9.4% |
| Repairs and Maintenance | \$28,810 | \$37,906 | \$47,116 | 24.3% |
| Other Contractual Services | \$528 | \$600 | \$600 | 0% |
| Total Other Contractual Services: | \$67,708 | \$86,384 | \$100,022 | 15.8% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$12,421 | \$13,000 | \$15,500 | 19.2% |
| Fuel | \$433 | \$400 | \$400 | 0% |
| Dues & Subscriptions | \$10,740 | \$13,692 | \$11,432 | -16.5% |
| Permanent Record Books | \$32,269 | \$33,000 | \$35,000 | 6.1% |
| Maintenance & Repairs Parts | \$875 | \$18,500 | \$3,000 | -83.8% |
| Tools and Small Equipment | \$2,871 | \$7,000 | \$3,000 | -57.1% |
| Sm. Computer Equipment - 5422 | \$0 | \$300 | \$300 | 0% |
| Other Supplies | \$14,293 | \$16,000 | \$14,000 | -12.5% |
| Total Supplies: | \$73,901 | \$101,892 | \$82,632 | -18.9% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$8,311 | \$10,000 | \$13,000 | 30% |
| Miscellaneous | \$11,350 | \$0 | \$0 | 0% |
| Total Programs and Projects: | \$19,661 | \$10,000 | \$13,000 | 30% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------|
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$1,228 | \$2,970 | \$3,300 | 11.1% |
| Mileage | \$660 | \$1,000 | \$1,000 | 0% |
| Travel | \$119 | \$2,960 | \$6,260 | 111.5% |
| Total Training and Travel: | \$2,007 | \$6,930 | \$10,560 | 52.4% |
| | | | | |
| Total South Coastal Library: | \$812,970 | \$1,027,283 | \$1,068,005 | 4% |
| | | | | |
| Greenwood Library | | | | |
| Personnel | | | | |
| Greenwood Library Salaries | \$324,817 | \$388,739 | \$405,195 | 4.2% |
| Vision Plan | \$244 | \$330 | \$330 | 0% |
| Dental Plan | \$3,302 | \$3,300 | \$3,300 | 0% |
| FICA Tax | \$23,181 | \$29,739 | \$30,997 | 4.2% |
| Health Insurance | \$104,912 | \$104,400 | \$104,400 | 0% |
| Pension | \$57,123 | \$48,296 | \$49,439 | 2.4% |
| Total Personnel: | \$513,579 | \$574,804 | \$593,661 | 3.3% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$3,279 | \$3,600 | \$3,600 | 0% |
| Utilities | \$2,443 | \$2,540 | \$3,000 | 18.1% |
| Utilities - Electric - 5710 | \$11,354 | \$13,500 | \$15,800 | 17% |
| Utilities - Fuel - 5715 | \$8,429 | \$9,000 | \$9,000 | 0% |
| Rental and Leases | \$142 | \$150 | \$160 | 6.7% |
| Repairs and Maintenance | \$19,711 | \$39,690 | \$35,850 | -9.7% |
| Printing & Binding | \$0 | \$250 | \$0 | -100% |
| Other Contractual Services | \$264 | \$300 | \$300 | 0% |
| Total Other Contractual Services: | \$45,622 | \$69,030 | \$67,710 | -1.9% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$5,959 | \$9,000 | \$8,000 | -11.1% |
| Dues & Subscriptions | \$7,050 | \$8,220 | \$8,287 | 0.8% |
| Permanent Record Books | \$24,973 | \$26,000 | \$26,000 | 0% |
| Maintenance & Repairs Parts | \$2,457 | \$2,500 | \$2,500 | 0% |
| Tools and Small Equipment | \$502 | \$6,600 | \$17,736 | 168.7% |
| Sm. Computer Equipment - 5422 | \$0 | \$1,000 | \$0 | -100% |
| Other Supplies | \$8,458 | \$8,500 | \$8,500 | 0% |
| Total Supplies: | \$49,398 | \$61,820 | \$71,023 | 14.9% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$11,405 | \$22,000 | \$12,000 | -45.5% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------|
| Miscellaneous | \$18,683 | \$0 | \$0 | 0% |
| Total Programs and Projects: | \$30,087 | \$22,000 | \$12,000 | -45.5% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$470 | \$1,800 | \$2,300 | 27.8% |
| Mileage | \$105 | \$800 | \$800 | 0% |
| Travel | \$1,698 | \$300 | \$5,960 | 1,886.7% |
| Total Training and Travel: | \$2,273 | \$2,900 | \$9,060 | 212.4% |
| | | | | |
| Capital Outlay | | | | |
| Machinery and Equipment | \$0 | \$0 | \$73,030 | N/A |
| Total Capital Outlay: | \$0 | \$0 | \$73,030 | N/A |
| Total Greenwood Library: | \$640,960 | \$730,554 | \$826,484 | 13.1% |
| | | | | |
| Milton Library | | | | |
| Personnel | | | | |
| Milton Library Salaries | \$285,883 | \$368,543 | \$367,479 | -0.3% |
| Vision Plan | \$211 | \$330 | \$330 | 0% |
| Dental Plan | \$2,683 | \$3,300 | \$3,300 | 0% |
| FICA Tax | \$21,027 | \$28,194 | \$28,112 | -0.3% |
| Health Insurance | \$99,303 | \$104,400 | \$104,400 | 0% |
| Pension | \$59,785 | \$48,288 | \$54,258 | 12.4% |
| Total Personnel: | \$468,891 | \$553,055 | \$557,879 | 0.9% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$3,537 | \$3,156 | \$3,552 | 12.5% |
| Utilities | \$769 | \$1,200 | \$1,280 | 6.7% |
| Utilities - Electric - 5710 | \$14,040 | \$17,000 | \$18,700 | 10% |
| Utilities - Fuel - 5715 | \$7,542 | \$10,000 | \$9,000 | -10% |
| Rental and Leases | \$0 | \$375 | \$375 | 0% |
| Insurance | \$24,917 | \$26,000 | \$30,988 | 19.2% |
| Repairs and Maintenance | \$10,275 | \$59,425 | \$51,225 | -13.8% |
| Other Contractual Services | \$264 | \$300 | \$300 | 0% |
| Total Other Contractual Services: | \$61,342 | \$117,456 | \$115,420 | -1.7% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$8,984 | \$9,000 | \$9,000 | 0% |
| Fuel | \$90 | \$0 | \$0 | 0% |
| Dues & Subscriptions | \$8,425 | \$9,605 | \$7,507 | -21.8% |
| Permanent Record Books | \$25,910 | \$24,000 | \$24,000 | 0% |
| Maintenance & Repairs Parts | \$1,549 | \$2,000 | \$28,500 | 1,325% |
| Tools and Small Equipment | \$3,023 | \$3,750 | \$6,342 | 69.1% |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------|
| Sm. Computer Equipment - 5422 | \$0 | \$300 | \$7,424 | 2,374.7% |
| Other Supplies | \$8,003 | \$10,000 | \$10,000 | 0% |
| Total Supplies: | \$55,985 | \$58,655 | \$92,773 | 58.2% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$13,999 | \$12,000 | \$12,000 | 0% |
| Miscellaneous | \$25,760 | \$0 | \$0 | 0% |
| Total Programs and Projects: | \$39,759 | \$12,000 | \$12,000 | 0% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$578 | \$960 | \$2,560 | 166.7% |
| Mileage | \$0 | \$800 | \$800 | 0% |
| Travel | \$0 | \$360 | \$6,020 | 1,572.2% |
| Total Training and Travel: | \$578 | \$2,120 | \$9,380 | 342.5% |
| | | | | |
| Total Milton Library: | \$626,556 | \$743,286 | \$787,452 | 5.9% |
| Total Library Facilities: | \$2,245,949 | \$2,682,816 | \$2,869,897 | 7% |
| Total Library: | \$2,957,958 | \$3,574,729 | \$3,778,792 | 5.7% |
| Total Expenditures: | \$2,957,958 | \$3,574,729 | \$3,778,792 | 5.7% |

Initiative - Upkeep of County Library Facilities - \$180,000

As the library facilities age, they begin to require additional maintenance. Some of the capital expenses we have included this year with costs estimated by the Facilities Manager are:

- Replacing the HVAC system in the South Coastal Library's children's area (\$80,000)
- Repairing sidewalks at Milton and South Coastal Libraries (\$100,000)



Initiative 2 - Purchase of a Replacement Bookmobile - \$400,000

The Sussex County Mobile Library is a 1998, 33-ft Thomas-built bus with a diesel engine and CDL driver restriction. This 25 year-old vehicle has long exceeded its 12-15 year lifespan and is in disrepair to the point where the body of the vehicle is disintegrating and mechanics are no longer able to find parts for repair. There has been a long tradition of bookmobile service in Sussex County going back to 1912. The bookmobile can provide the same services as a brick-and-



mortar library and service areas that lack traditional library services, such as Ellendale and Long Neck, as well as several schools, day care facilities, festivals and special events. It is currently the sole library resource for three schools.

Due to the specialized customization of bookmobiles, it is difficult to get exact pricing. Three separate vendors have quoted the step-van model (a smaller vehicle that can still be boarded but without the CDL restriction) ranging from \$315,000 to \$500,000.



Marriage Bureau



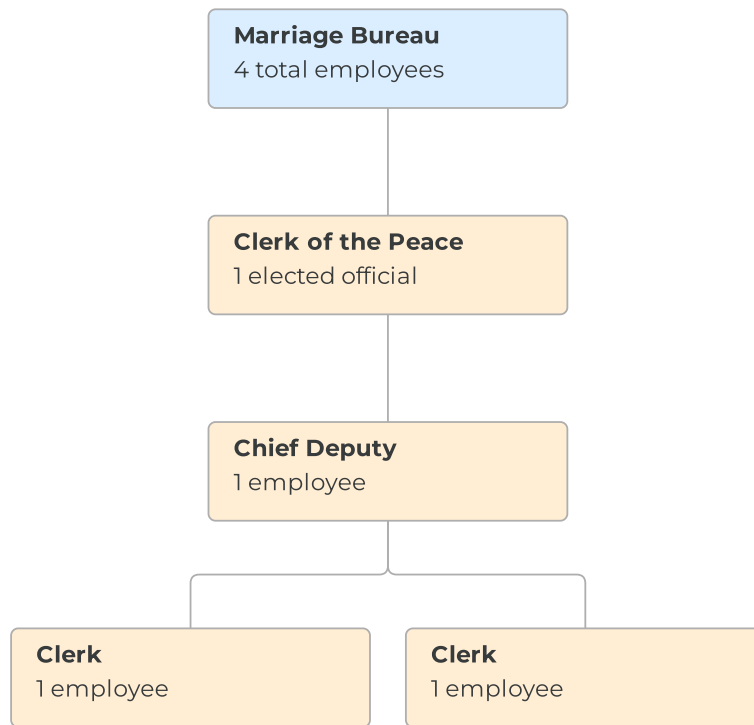
Norman A. Jones Jr. (Jay)
Clerk of the Peace

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





Employees



Prior Year's Successes

1. Continued to provide ceremonies 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 the County and State
3. Continued business by appointment only to provide better customer service to all of the couples that the office serves, which makes the staff available for walk-ins as time and staff allow
4. Added a new full-time Clerk II Spanish-speaking staff member to the office staff

Performance Measures

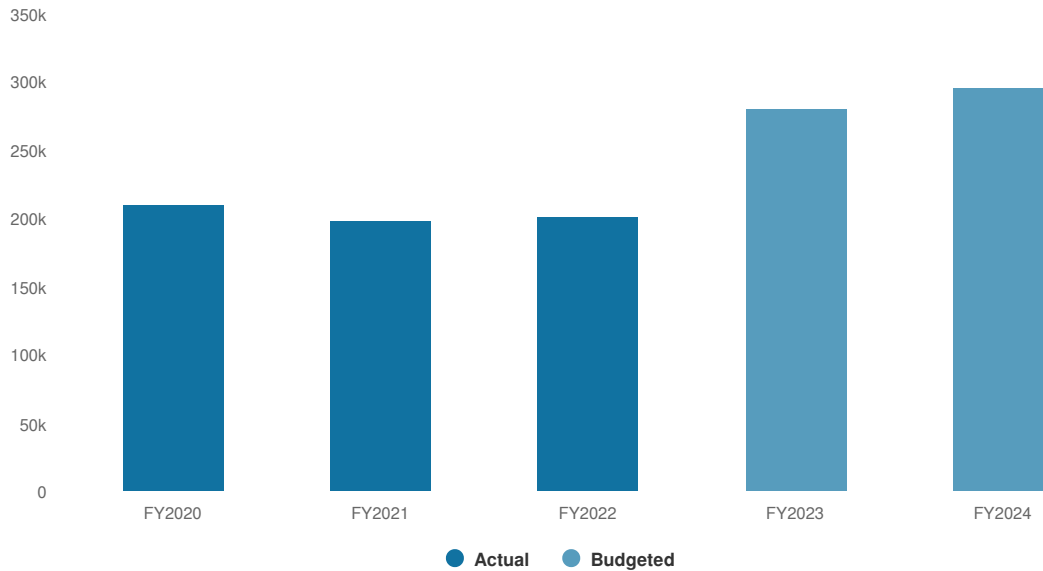
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|  Provide excellent customer service that exceeds the expectations of the citizens and visitors of the Sussex County Marriage Bureau. | Receive no more than 1 complaint through the online survey about customer service in the office | 0 complaints received | receive <1 complaint | receive <1 complaint |
|  Improve efficiency in day-to-day operations to meet the increased demand of issuing marriage licenses by using the same level of resources | Increase license issued by employee per year to meet public demand | 812 licences issued per employee 1,624 total marriage licenses issued | >640 licenses issued per employee This is based on 2.5 staff members | >530 licenses issued per employee This is based on 3 full time staff members |
|  Sustain a positive reputation as a place to get married | Officiate at least 600 marriages a year | 674 marriages officiated | officiate >600 marriages | officiate >600 marriages |
|  Provide timely information to the public | Turnaround all certified copy requests within 24 business hours | 100% compliant 2,846 certified copied issued | 100% 24-hour turnaround | 100% 24-hour turnaround |

Expenditures Summary

The FY 2024 budget increased \$15,000 or 5.5 percent, due to increased personnel costs.

\$295,823 **\$15,352**
(5.47% vs. prior year)

Marriage Bureau Proposed and Historical Budget vs. Actual

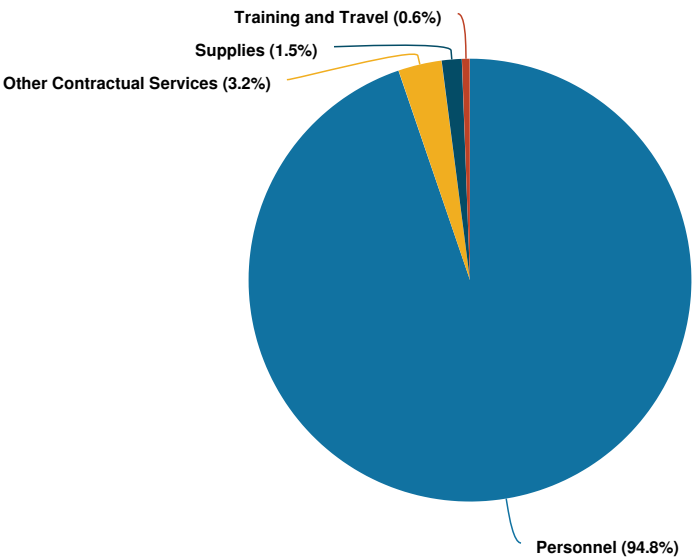


FY 2023 and FY 2024 increased due to making a position full-time from part-time.

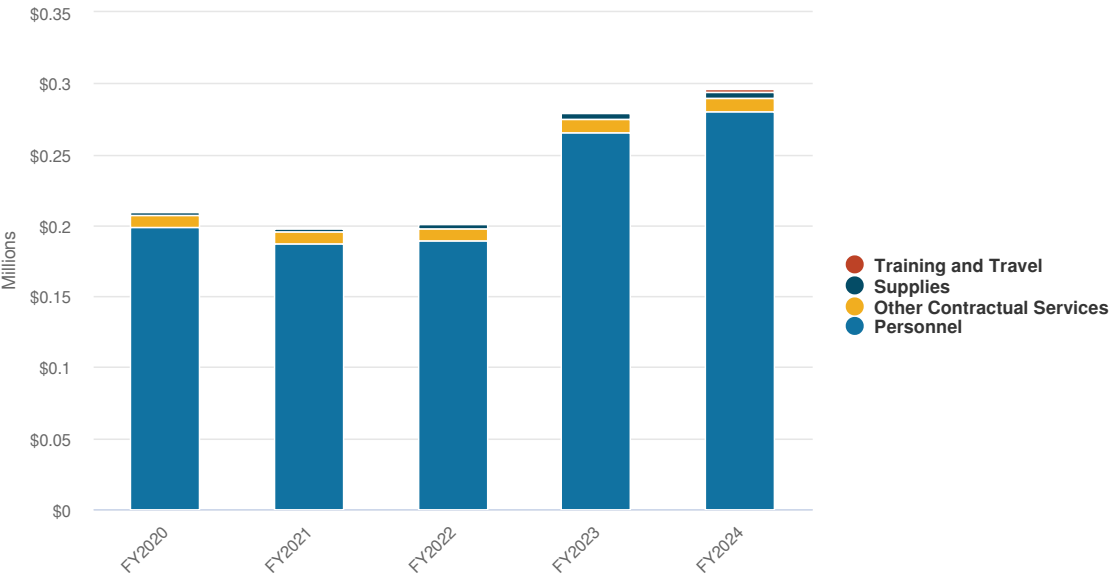


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The increase in personnel costs in FY 2023, which continued in FY 2024, was making a part-time position a full-time position.

| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------|---------------|---------------|------------------------|-----------------------------------------------------|
| | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Marriage Bureau Salaries | \$120,632 | \$154,316 | \$163,215 | 5.8% |
| Vision Plan | \$84 | \$220 | \$220 | 0% |
| Dental Plan | \$1,109 | \$2,200 | \$2,200 | 0% |
| FICA Tax | \$8,950 | \$11,805 | \$12,486 | 5.8% |
| Health Insurance | \$34,963 | \$69,600 | \$69,600 | 0% |
| Pension | \$23,620 | \$26,980 | \$32,643 | 21% |
| Total Personnel: | \$189,359 | \$265,121 | \$280,364 | 5.7% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$561 | \$750 | \$750 | 0% |
| Postage & Freight | \$858 | \$850 | \$850 | 0% |
| Insurance | \$31 | \$0 | \$109 | N/A |
| Repairs and Maintenance | \$5,673 | \$6,000 | \$6,000 | 0% |
| Printing & Binding | \$1,428 | \$1,700 | \$1,700 | 0% |
| Total Other Contractual Services: | \$8,551 | \$9,300 | \$9,409 | 1.2% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,520 | \$2,700 | \$2,700 | 0% |
| Dues & Subscriptions | \$0 | \$150 | \$150 | 0% |
| Tools and Small Equipment | \$1,347 | \$1,500 | \$1,500 | 0% |
| Total Supplies: | \$2,867 | \$4,350 | \$4,350 | 0% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$0 | \$500 | \$500 | 0% |
| Mileage | \$1,070 | \$1,200 | \$1,200 | 0% |
| Total Training and Travel: | \$1,070 | \$1,700 | \$1,700 | 0% |
| | | | | |
| Total Expense Objects: | \$201,847 | \$280,471 | \$295,823 | 5.5% |



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.

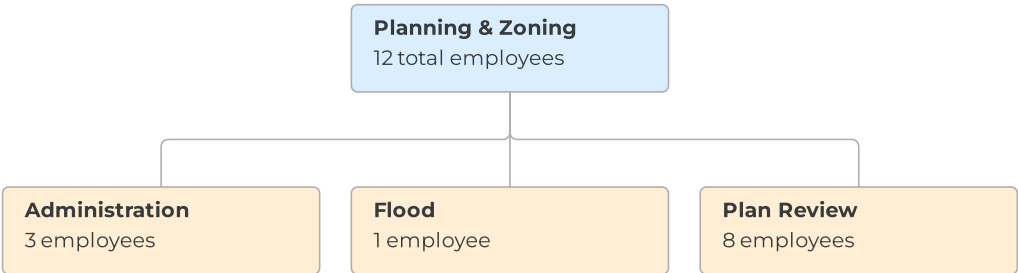
Planning and Zoning staff support the County's Planning and Zoning Commission and Board of Adjustment, as well as County Council, by managing land use applications and scheduling Public Hearings on subdivision, zoning, and other requests. The Planning & Zoning Staff also provide technical support to the Building Code and Constable's offices on parcel setbacks, Building Permit plan reviews, and forested landscape buffer-related matters, including field-based inspections where required.

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.





Employees



Prior Year's Successes

1. Continued with the implementation of the adopted 2019 Comprehensive Plan, including the introduction of, and public hearings for new ordinances to consider potential amendments to the Future Land Use Map element of the Comprehensive Plan
2. Coordinated the introduction of, and public hearings for, new ordinances relating to Masterplanned Zoning Districts and Workforce Housing
3. Successfully launched a publicly accessible large-scale electronic document management system to modernize the Department's processing and access to the thousands of documents processed by the Department each year
4. Continued with the implementation of the Henlopen Transportation Improvement District ("TID") and introduced new procedures to collect fees and monitor development activity within the Henlopen TID; to date, this has generated over \$3.9 million in written agreements

Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------|------------------------------------------------|
|  Provide the community with personal attention, and accurate and detailed information | Respond to setback inquiries within 5 business days with 100% accuracy | 99% achieved | 100% compliance | 100% compliance |
|  Improve efficiency in the day-to-day operations by assisting the Building Code and Building Permits Divisions in the issuance of building permits | Review building permits within 3 business days of receipt | 100% 3-day turnaround 3,387 building permits reviews | complete building permit reviews within 3-days | complete building permit reviews within 3-days |
|  Provide a well-qualified and service-friendly workforce | Accurately review all subdivision applications and administrative applications within 25 business days of receipt of all necessary information | 80% were reviewed within 25 business days | review 100% of applications within 25 days | review 100% of applications within 25 days |
|  Prepare, schedule, advertise, and post public hearing notices for change of zones, conditional uses, subdivisions, variances, and special use exceptions | 100% accurate positing of public hearings | 100% compliant 263 public hearings posted | 100% compliant | 100% compliant |

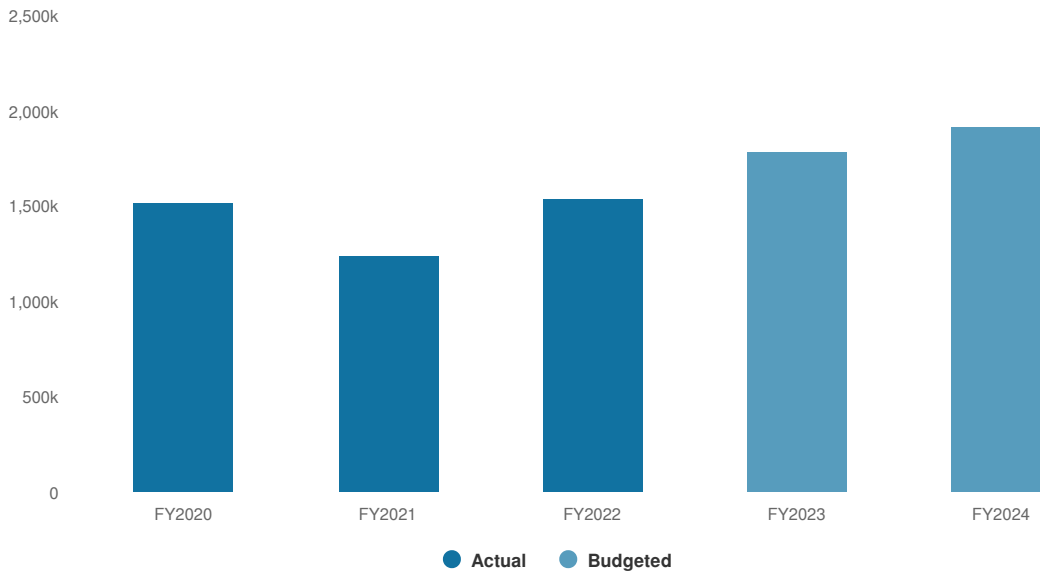


Expenditures Summary

The FY 2024's budget increased \$131,000, or 7.4 percent, due to annual costs associated with the electronic document management system, updated equipment for map reading and legal costs associated with new initiatives.

\$1,919,190 **\$131,642**
(7.36% vs. prior year)

Planning and Zoning Proposed and Historical Budget vs. Actual

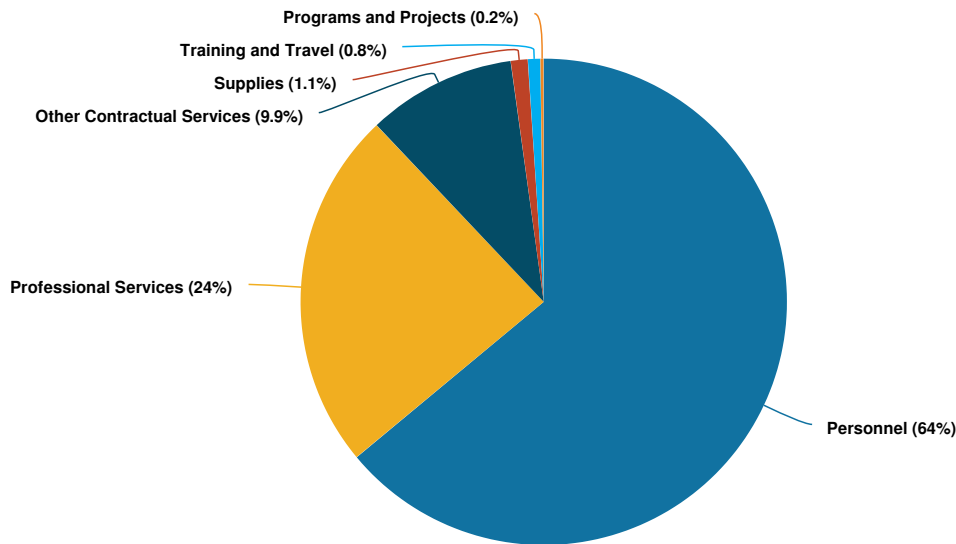


The FY 2024 budget has increased from the FY 2023 budget. This is due to expected increases in expenditures associated with operational costs such as annual maintenance costs for the electronic document management system. There was an increase in budget compared with FY 2023 to plan for the implementation of the initiatives listed below.



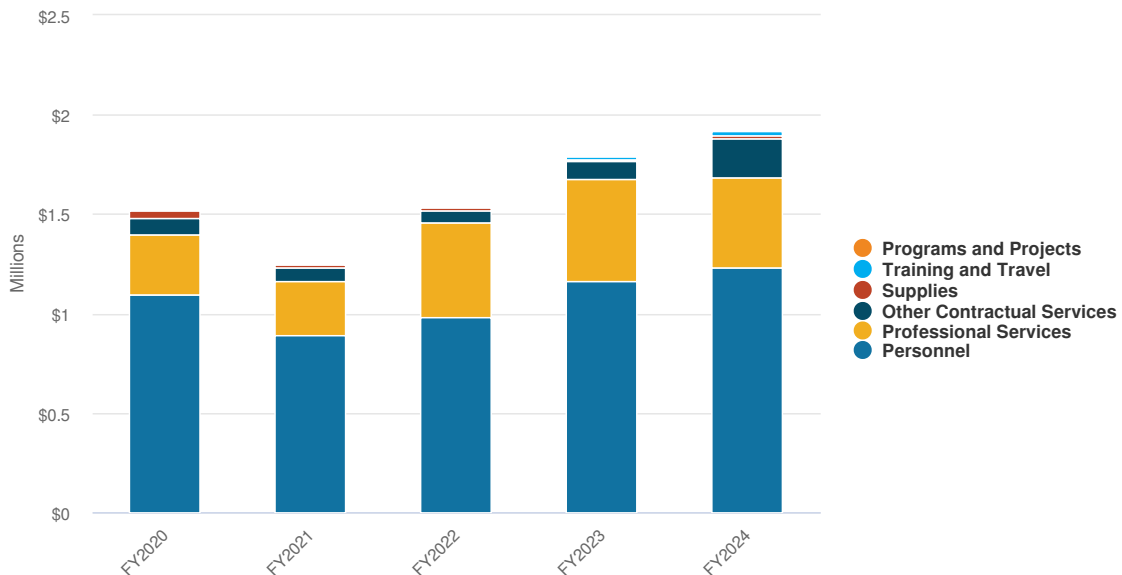
Expenditures by Expense Type

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 shows that projected expenditures other Professional Services in FY 2024 will decrease compared to previous years and Other Contractual Services will increase. This change reflects the ongoing expenditures associated with the maintenance and potential future expansion of the Electronic Document Management System launched to the public in February 2023.




| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| P&Z Salaries | \$611,420 | \$755,322 | \$792,660 | 4.9% |
| Vision Plan | \$390 | \$660 | \$660 | 0% |
| Dental Plan | \$5,808 | \$6,600 | \$6,600 | 0% |
| FICA Tax | \$43,883 | \$57,782 | \$60,638 | 4.9% |
| Health Insurance | \$168,720 | \$208,800 | \$208,800 | 0% |
| Pension | \$155,281 | \$132,084 | \$158,532 | 20% |
| Total Personnel: | \$985,503 | \$1,161,248 | \$1,227,890 | 5.7% |
| | | | | |
| Professional Services | | | | |
| Legal | \$287,855 | \$290,000 | \$335,000 | 15.5% |
| Other Professional Services | \$187,846 | \$225,000 | \$125,000 | -44.4% |
| Total Professional Services: | \$475,701 | \$515,000 | \$460,000 | -10.7% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$2,018 | \$4,000 | \$4,000 | 0% |
| Postage & Freight | \$8,631 | \$11,000 | \$12,000 | 9.1% |
| Repairs and Maintenance | \$11,848 | \$37,000 | \$37,000 | 0% |
| Printing & Binding | \$355 | \$500 | \$500 | 0% |
| Advertising | \$37,007 | \$37,000 | \$39,000 | 5.4% |
| Other Contractual Services | \$0 | \$0 | \$97,000 | N/A |
| Total Other Contractual Services: | \$59,859 | \$89,500 | \$189,500 | 111.7% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$4,184 | \$4,000 | \$4,800 | 20% |
| Fuel | \$27 | \$1,000 | \$500 | -50% |
| Dues & Subscriptions | \$1,541 | \$2,500 | \$2,500 | 0% |
| Permanent Record Books | \$286 | \$400 | \$400 | 0% |
| Uniforms | \$215 | \$0 | \$600 | N/A |
| Maintenance & Repairs Parts | \$0 | \$0 | \$500 | N/A |
| Tools and Small Equipment | \$4,465 | \$1,400 | \$0 | -100% |
| Sm. Computer Equipment - 5422 | \$939 | \$2,500 | \$12,500 | 400% |
| Total Supplies: | \$11,657 | \$11,800 | \$21,800 | 84.7% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | | | \$4,000 | N/A |
| Total Programs and Projects: | \$0 | \$0 | \$4,000 | N/A |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$3,620 | \$6,000 | \$10,000 | 66.7% |
| Travel | \$5,499 | \$4,000 | \$6,000 | 50% |
| Total Training and Travel: | \$9,119 | \$10,000 | \$16,000 | 60% |

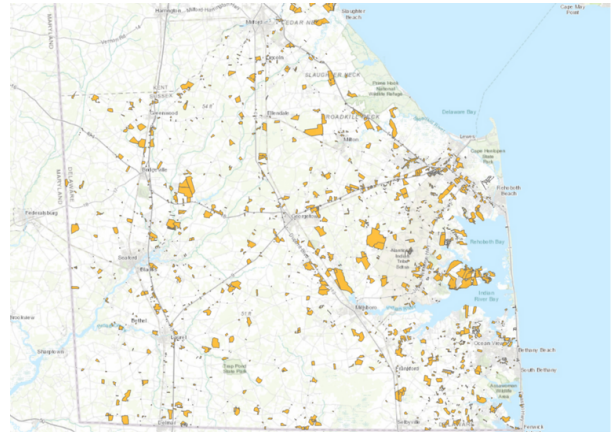


| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-------------------------------|--------------------|--------------------|------------------------|-----------------------------------------------------|
| | | | | |
| Total Expense Objects: | \$1,541,839 | \$1,787,548 | \$1,919,190 | 7.4% |


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

 In Fiscal Year 2024, 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, which was commenced in FY 22, 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.

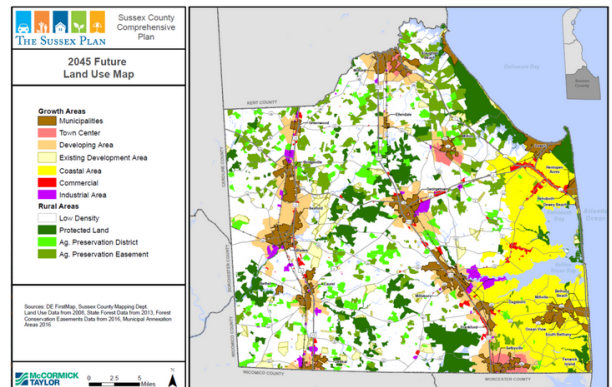
The image shown is an example of the work undertaken to-date for the Conditional Use Data Layer for over 2,000 applications received since 1970. This GIS layer was launched in FY 2022 and has continued to grow and develop. During the 2024 Fiscal Year, similar updates are planned for the County's Major Subdivision Data along with the creation of a new Manufactured Home Park Layer. All of this data, once compiled, is planned to be published to the County's online map on the County's website.



Initiative #2 - Explore Potential Amendments/Enhancements to Zoning and Subdivision Codes

 Work on the next major update to the Comprehensive Plan is not expected to commence until FY 2025. In the interim, in FY 2024, the Planning & Zoning Department aims to continue 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. In addition, the Planning & Zoning Department aims to explore potential Code enhancements including a potential new Zoning District, Cluster Subdivision Design Requirements, and potentially enhanced forested/landscape buffer protection measures.

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



Recorder of Deeds



Alexandra Reed Baker

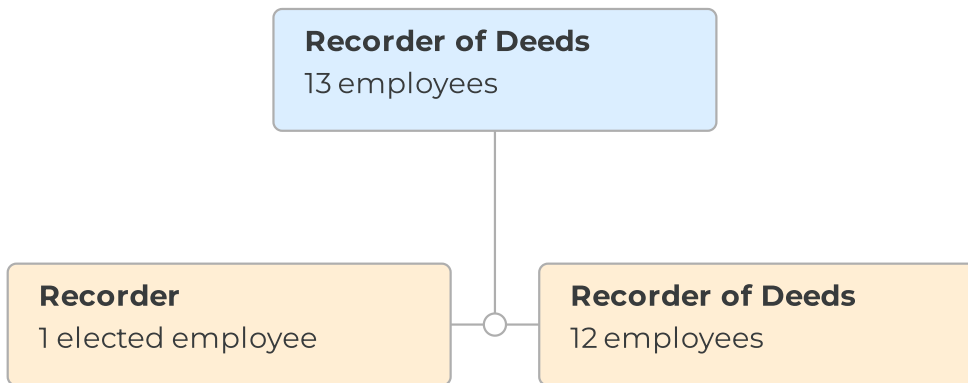
Recorder of Deeds

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.

Employees






Prior Year's Successes

1. Recorded and processed 20,179 deed documents
2. Recorded a total of 69,271 documents
3. 72% of all documents recorded were electronically filed
4. Made all miscellaneous books available on the web for public access
5. Began indexing and verifying old deed books, making them available online
6. Boxed and sent to the State Archives all books, with the exception of old deed books and plots
7. Improved turnaround on electronic filings averaging 10 minutes or under



Performance Measures

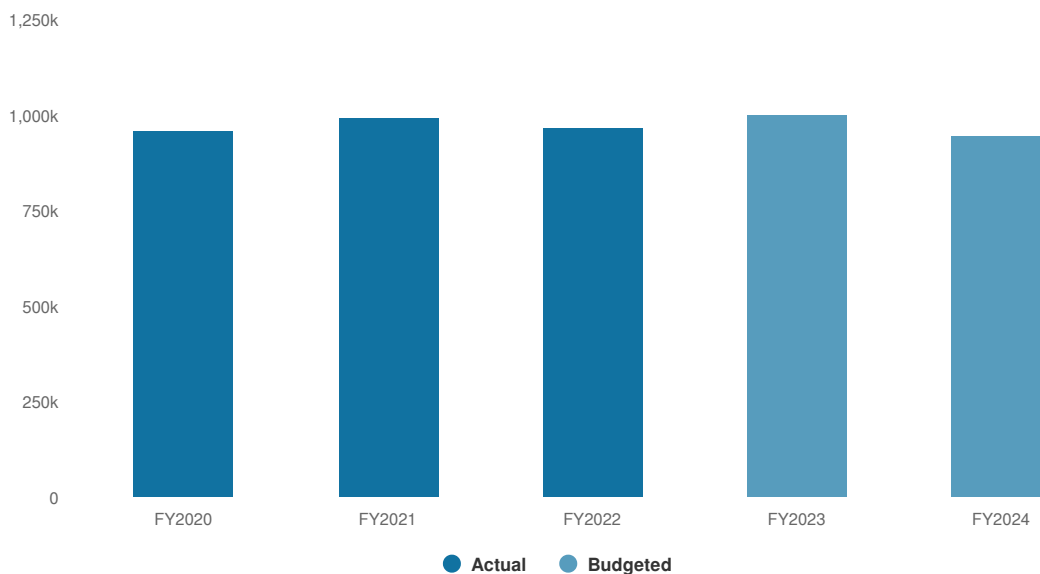
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|------------------------------------------------------|
|  Record all documents as efficiently as possible | Continue to increase the amount of documents recorded per staff member per year | 7,377 documents processed per employee | 6,297 documents processed per employee | process >7,377 documents per employee |
|  Enable customers immediate access to information | Add 10 additional web users to the online web portal | 75 users added | 275 users added | add >10 users |
|  Provide services that contribute to an informed community | Maintain a 98% or higher verification percentage for recorded documents | 98% of documents were verified with no exceptions | 98% of documents were verified with no exceptions | verify >98% of documents recorded with no exceptions |

Expenditures Summary

The FY 2024 budget decreased \$55,000, or 5.5 percent, due to a staff position being eliminated.

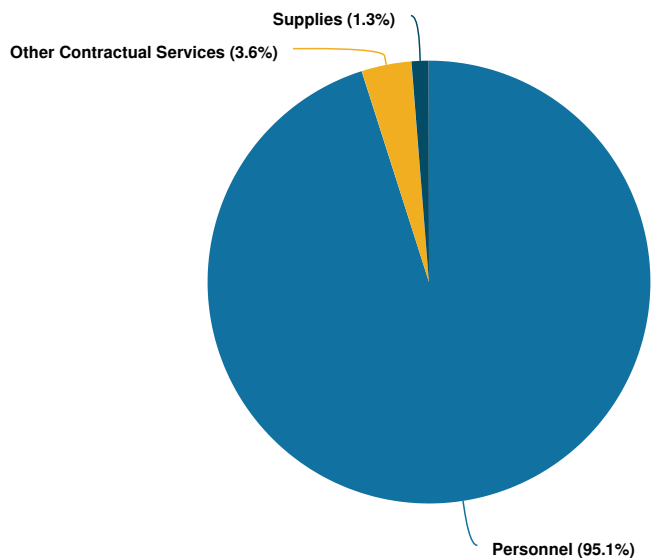
\$946,450 - \$54,685
(-5.46% vs. prior year)

Recorder of Deeds Proposed and Historical Budget vs. Actual



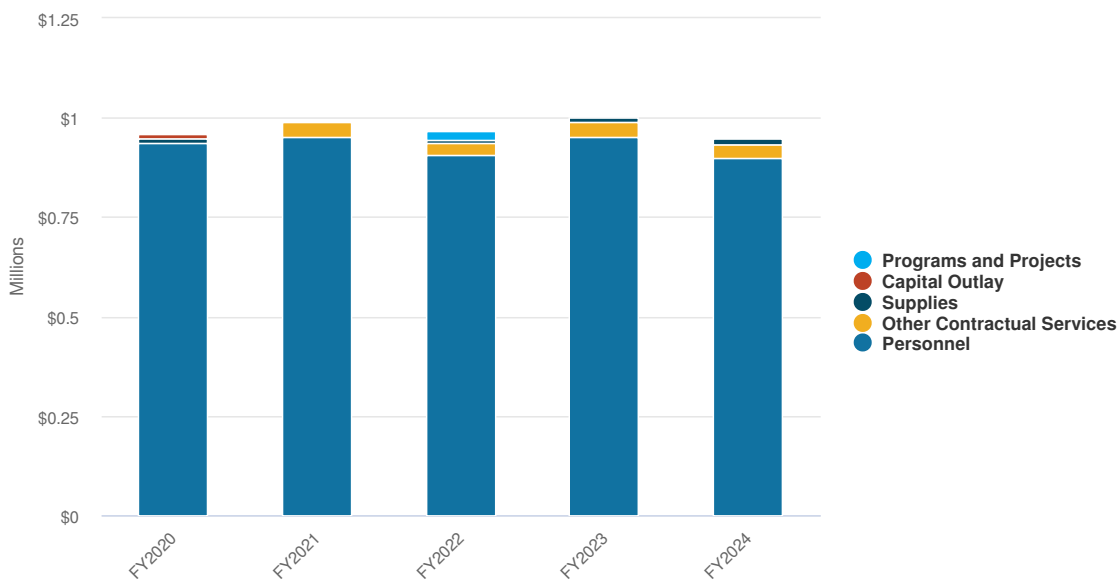
Expenditures by Expense Type

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|--------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Recorder of Deeds Salaries | \$518,871 | \$574,759 | \$535,810 | -6.8% |
| Vision Plan | \$548 | \$715 | \$660 | -7.7% |
| Dental Plan | \$7,209 | \$7,150 | \$6,600 | -7.7% |
| FICA Tax | \$36,522 | \$43,969 | \$40,990 | -6.8% |
| Health Insurance | \$226,920 | \$226,200 | \$208,800 | -7.7% |
| Pension | \$115,197 | \$100,512 | \$107,162 | 6.6% |
| Total Personnel: | \$905,267 | \$953,305 | \$900,022 | -5.6% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$2,043 | \$1,800 | \$1,800 | 0% |
| Postage & Freight | \$2,728 | \$5,000 | \$5,000 | 0% |
| Rental and Leases | \$2,064 | \$1,560 | \$0 | -100% |
| Insurance | \$118 | \$120 | \$278 | 131.7% |
| Repairs and Maintenance | \$25,848 | \$27,350 | \$27,350 | 0% |
| Total Other Contractual Services: | \$32,801 | \$35,830 | \$34,428 | -3.9% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$5,839 | \$7,000 | \$7,000 | 0% |
| Dues & Subscriptions | \$60 | \$200 | \$200 | 0% |
| Tools and Small Equipment | \$1,932 | \$4,800 | \$4,800 | 0% |
| Total Supplies: | \$7,831 | \$12,000 | \$12,000 | 0% |
| | | | | |
| Programs and Projects | | | | |
| Programs and Projects | \$22,198 | \$0 | \$0 | 0% |
| Total Programs and Projects: | \$22,198 | \$0 | \$0 | 0% |
| | | | | |
| Total Expense Objects: | \$968,097 | \$1,001,135 | \$946,450 | -5.5% |



Records Management



Dan Parsons

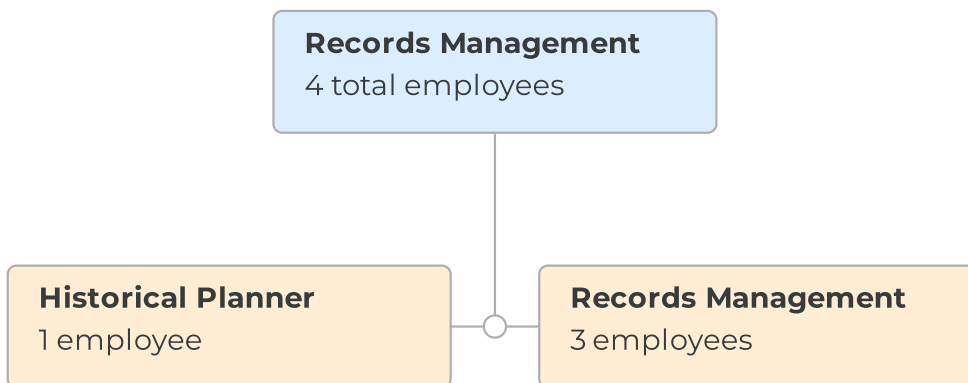
Historic Preservation Manager

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

Employees







Prior Year's Successes

1. Transported 1447 cubic ft. of County records to the Delaware Public Archives
2. Removed the last storage unit from Sussex County Records Center and have completed the Recorder of Deeds office project
3. Began the process of digitizing, indexing and uploading building permits onto the Planning and Zoning OnBase system; two years of permits were loaded this year, with the hopes of acquiring another scanning workstation to increase output this upcoming year
4. Continued collaboration with archivists from the Delaware Public Archives (DPA) regarding Sussex County files and indexes; now ahead of pre-pandemic levels for transporting files to the DPA.
5. Acquired new furniture and carpeting for the Records Center; relocating our workstations to allow for better efficiency



Performance Measures

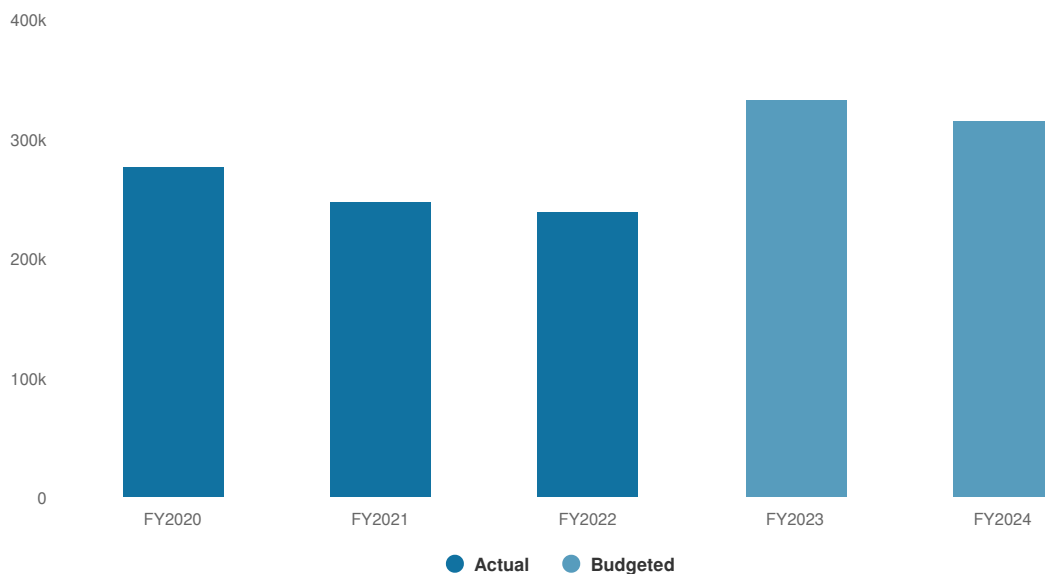
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------|------------------------------|
|  To process and prepare Sussex County records that are not regularly accessed for permanent storage at the Department of Public Archives | Transport 1,500 boxes marked for permanent retention and destruction boxes to the DPA each year | 980 boxes transferred to DPA | 1447 boxes transferred to DPA | transfer >1,500 boxes to DPA |
|  Enable internal customers immediate access to information through digitalization | Digitize 1,200 records annually (focus on P&Z permits and marriage licenses) | new measure | 4,500 permits scanned this year | digitize >6,000 records |
|  We plan to reorganize the Sussex County Records Center | Shift and organize by record type 5,000 cubic feet of records | new measure | new measure | move 5,000 boxes |
|  Increase collaboration with other Delaware Counties and Municipalities | Make three site visits to other municipalities to increase awareness of records management in Delaware | new measure | new measure | three site visits with staff |

Expenditures Summary

The FY 2024 budget decreased \$18,000, 5.3 percent. There was a one time expense in FY 2023 to purchase new furniture.

\$315,807 **-\$17,800**
(-5.34% vs. prior year)

Records Management Proposed and Historical Budget vs. Actual



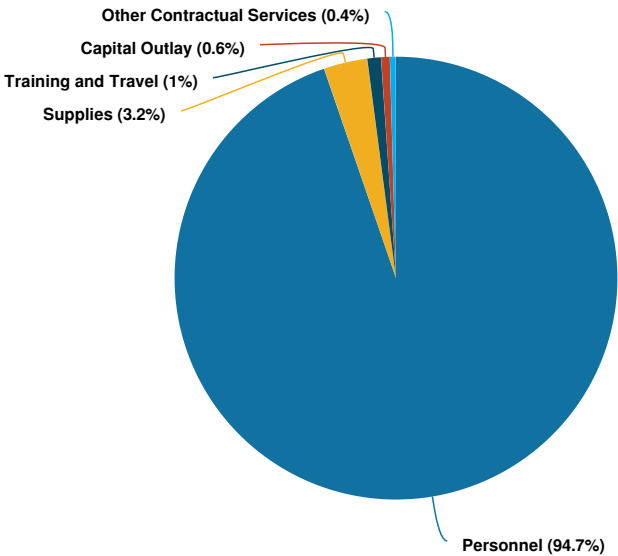
FY 2023 and FY 2024 saw a rise in cost due to making a position full-time rather than part-time.



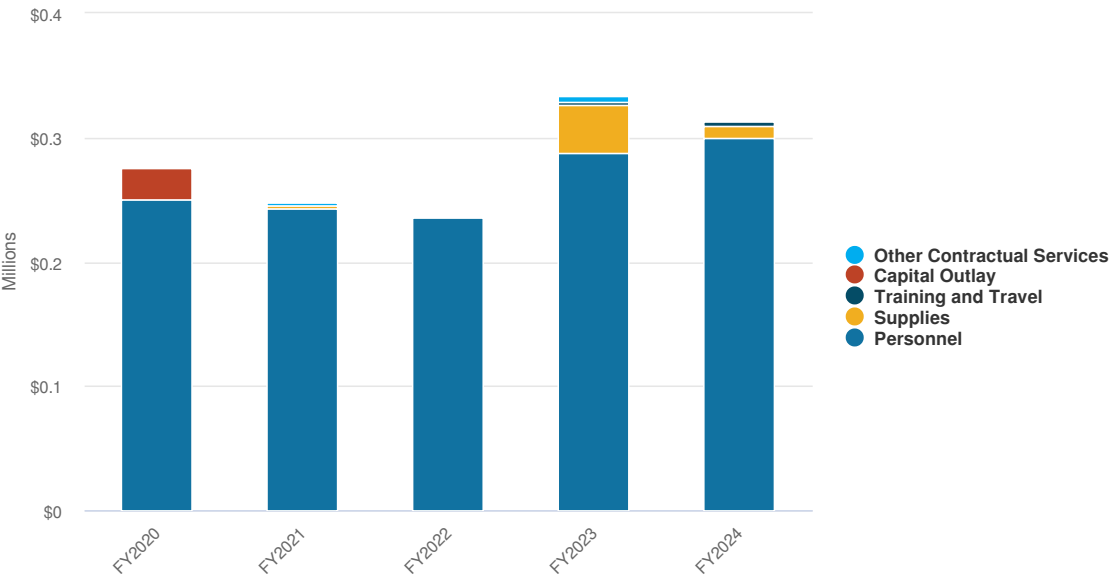
Expenditures by Expense Type

The largest expense is personnel to maintain and file the County's records.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



We expect an increase in the amount of records transported to the Delaware Public Archives.



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Records Management Salaries | \$140,454 | \$172,403 | \$177,990 | 3.2% |
| Vision Plan | \$126 | \$220 | \$220 | 0% |
| Dental Plan | \$1,664 | \$2,200 | \$2,200 | 0% |
| FICA Tax | \$10,121 | \$13,189 | \$13,616 | 3.2% |
| Health Insurance | \$52,435 | \$69,600 | \$69,600 | 0% |
| Pension | \$30,411 | \$30,168 | \$35,598 | 18% |
| Total Personnel: | \$235,210 | \$287,780 | \$299,224 | 4% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$501 | \$500 | \$500 | 0% |
| Insurance | \$745 | \$820 | \$897 | 9.4% |
| Repairs and Maintenance | \$754 | \$3,775 | \$0 | -100% |
| Total Other Contractual Services: | \$2,001 | \$5,095 | \$1,397 | -72.6% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$1,127 | \$8,002 | \$9,273 | 15.9% |
| Fuel | \$281 | \$330 | \$330 | 0% |
| Tools and Small Equipment | \$0 | \$30,000 | \$0 | -100% |
| Other Supplies | \$0 | \$0 | \$428 | N/A |
| Total Supplies: | \$1,408 | \$38,332 | \$10,031 | -73.8% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$0 | \$2,400 | \$3,175 | 32.3% |
| Total Training and Travel: | \$0 | \$2,400 | \$3,175 | 32.3% |
| | | | | |
| Capital Outlay | | | | |
| Machinery and Equipment | \$0 | \$0 | \$1,980 | N/A |
| Total Capital Outlay: | \$0 | \$0 | \$1,980 | N/A |
| Total Expense Objects: | \$238,618 | \$333,607 | \$315,807 | -5.3% |



Register of Wills



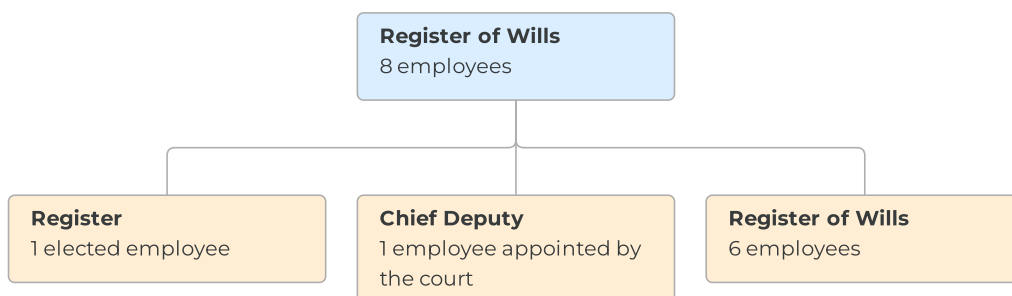
Gregory Fuller Sr.
Register of Wills

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.

Employees






Prior Year's Successes

1. Reviewed, cleaned up and organized two years worth of estates to be sent to the Delaware Public Archives; in the process of preparing two additional years.
2. Implemented new policies and procedures to improve workflow to accommodate the increased volume of walk-in customers due to the changing of the office from appointment only to fully open.
3. Cross-trained all clerks to handle pre-registering wills; this was done to accommodate the increased number of customers requesting having their will stored for safe keeping.
4. Updated multiple forms to better serve the public:
 1. Added a Probate Timeline and Directions to the probate packet to clearly outline due dates, filing requirements and contact information
 2. Worked with Kent and New Castle Counties to update the inventory and inventory instructions for probated estates to make them more user-friendly and create consistency
 3. Modified the will search and copy request forms to create one document request form that fully encompasses all customer request needs



Performance Measures

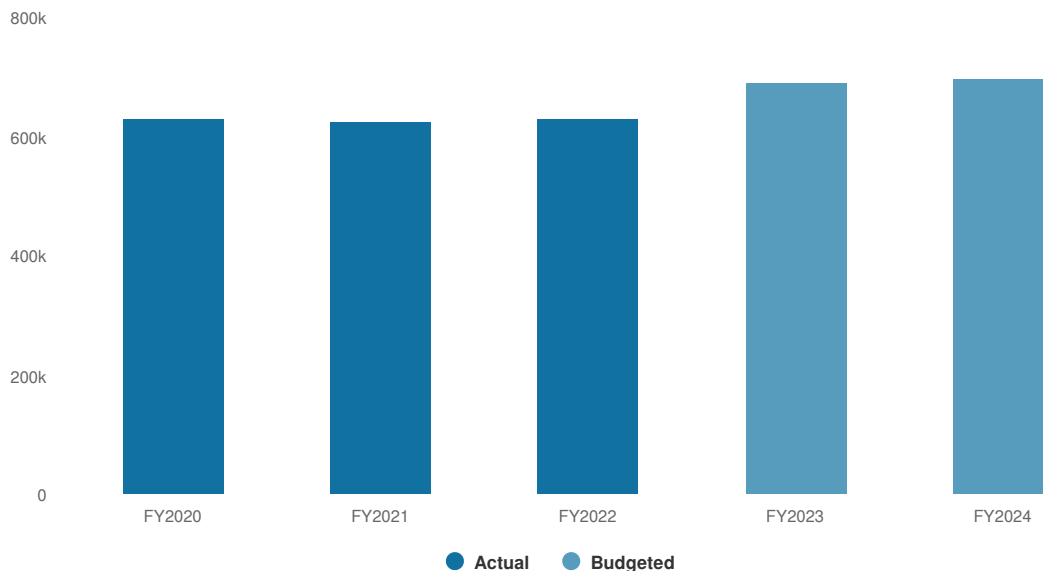
| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------|
|  To maintain the County's strong financial position | Increase yearly revenue by 3% annually through timely processing probate and non-probate estates and cleaning up old estates | 14% increase in revenue \$1,577,889 | >3% increase in revenue | >3% increase in revenue |
|  To improve customer service by working to strengthen internal customer service | Holding 12 different team building activities annually | 19 activities were held | hold 12 different activities | hold 12 different activities |
|  To preserve the records for the future | Review, clean up and prepare two years worth of older estates to be sent to the Delaware Public Archives (DPA) | 2 years of estates sent to DPA | send 2 years of estates to DPA | send 2 years of estates to DPA |

Expenditures Summary

The FY 2024 budget remains flat with a less than 1 percent increase.

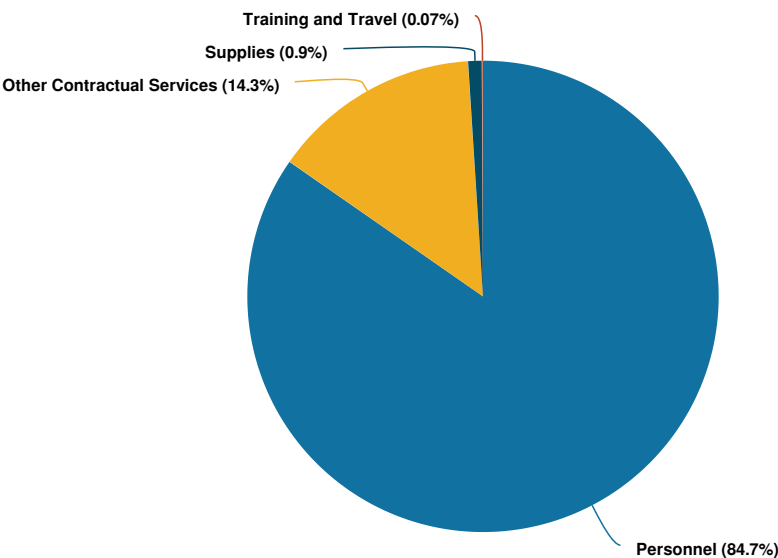
\$695,832 **\$5,376**
(0.78% vs. prior year)

Register of Wills Proposed and Historical Budget vs. Actual



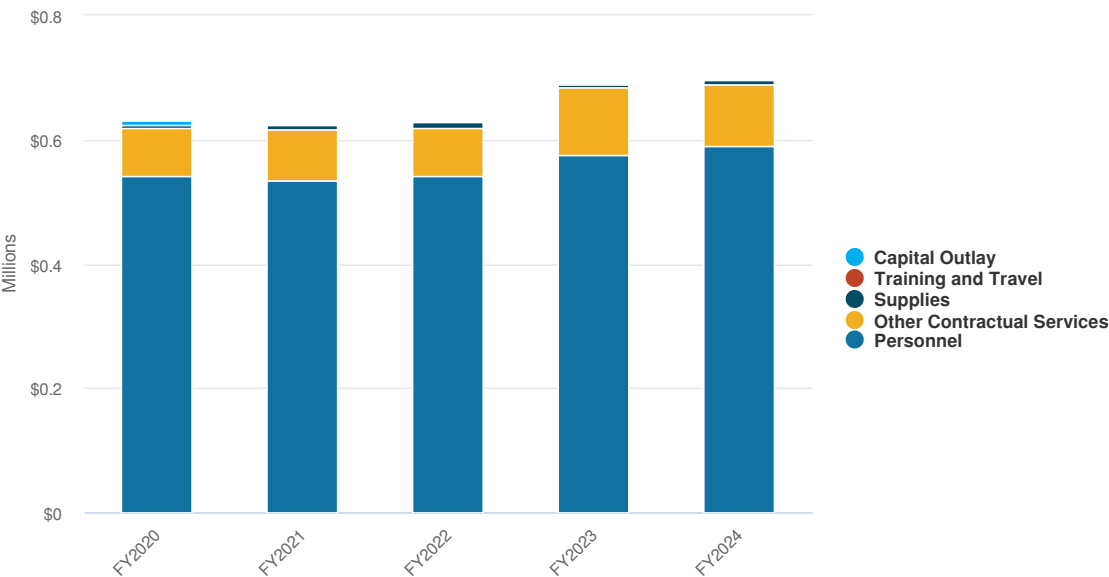
Expenditures by Expense Type

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|-----------------|---------------|---------------|------------------------|-----------------------------------------------------|
| Expense Objects | | | | |



| Name | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Personnel | | | | |
| Register of Wills Salaries | \$311,875 | \$343,680 | \$348,738 | 1.5% |
| Vision Plan | \$334 | \$440 | \$440 | 0% |
| Dental Plan | \$4,332 | \$4,400 | \$4,400 | 0% |
| FICA Tax | \$22,136 | \$26,292 | \$26,680 | 1.5% |
| Health Insurance | \$135,555 | \$139,200 | \$139,200 | 0% |
| Pension | \$68,038 | \$60,084 | \$69,748 | 16.1% |
| Total Personnel: | \$542,270 | \$574,096 | \$589,206 | 2.6% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$1,355 | \$1,440 | \$1,440 | 0% |
| Postage & Freight | \$4,176 | \$3,500 | \$3,500 | 0% |
| Rental and Leases | \$0 | \$12,000 | \$12,000 | 0% |
| Insurance | \$149 | \$120 | \$386 | 221.7% |
| Repairs and Maintenance | \$19,968 | \$24,000 | \$24,000 | 0% |
| Printing & Binding | \$2,640 | \$8,300 | \$8,300 | 0% |
| Advertising | \$48,665 | \$50,000 | \$50,000 | 0% |
| Other Contractual Services | \$0 | \$10,000 | \$0 | -100% |
| Total Other Contractual Services: | \$76,952 | \$109,360 | \$99,626 | -8.9% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$8,788 | \$5,000 | \$5,000 | 0% |
| Tools and Small Equipment | \$839 | \$1,500 | \$1,500 | 0% |
| Total Supplies: | \$9,627 | \$6,500 | \$6,500 | 0% |
| | | | | |
| Training and Travel | | | | |
| Mileage | \$0 | \$500 | \$500 | 0% |
| Total Training and Travel: | \$0 | \$500 | \$500 | 0% |
| | | | | |
| Total Expense Objects: | \$628,849 | \$690,456 | \$695,832 | 0.8% |



Safety and Security



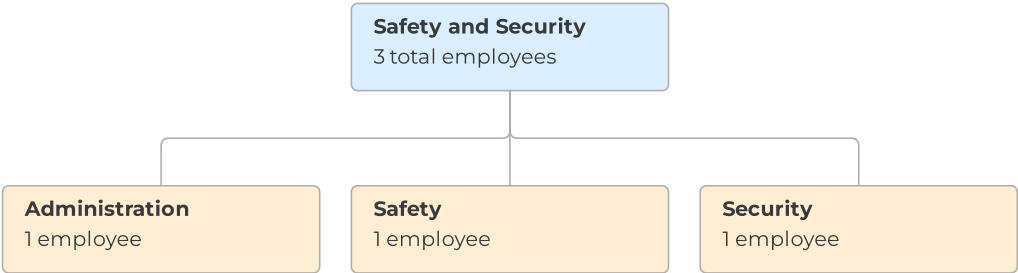
Ron Verosko
Manager of Safety and Security

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

Employees





Prior Year's Successes

1. Provided training and educational outreach including:
 - Electrical Safety- Lockout Tagout Practices
 - Confined Space Entry
 - Water and Sewer Plant Safety- Specific Training
 - Use of Personal Protective Equipment
 - Incident & Injury Reporting
 - Winter Safety/ Slip, Trip and Falls
 - Hazard Awareness- Recognition and Control
 - Forklift Operator Safety
 - Continuation of Delaware Safety Council- Drivers safety Initiatives.
 - Security meetings- Administrative functional areas.
2. Safety Scorecard- Key Performance Indicators (NAICS 92)
 - 2021 Bureau of Labor Statistics data for local government states Recordable Incidents at 5.0 cases per 100 FTE's, 2022 Sussex County Actual at 3.9 cases per 100. **These performance results are 22% better than the national average.**
 - 2021 Bureau of Labor Statistics Data for local government states Lost-Time Incidents at 2.0 cases per 100 FTE's, 2022 Sussex County Actual 0.87 cases per 100. **These performance results are 57% better than the national average.**
 - Sussex County Workers Compensation Experience Modification Rate - **1.294**



Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Actual | FY 2024 Target |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------|
|  To provide a safe and secure environment for our employees | Perform 4 leadership GEMBA walks | new measure | Perform 4 reviews- On target for successful completion. | perform 4 occurrences |
| | Provide each new hire with a safety orientation within 2 weeks of their start date | 100% of new hires received training within 2 weeks of hire date | Pending Completion | 100% compliance |
|  To reduce injury and illness rates by focusing on elimination of high-risk activities, and immediate mitigation of all other discovered and recognized hazards | Obtain an experience modification rate at or below a 1 | 1.249 | obtain a rating of 1 or less- Actual Results pending annual updates from 3rd party | obtain a rating of 1 or less |

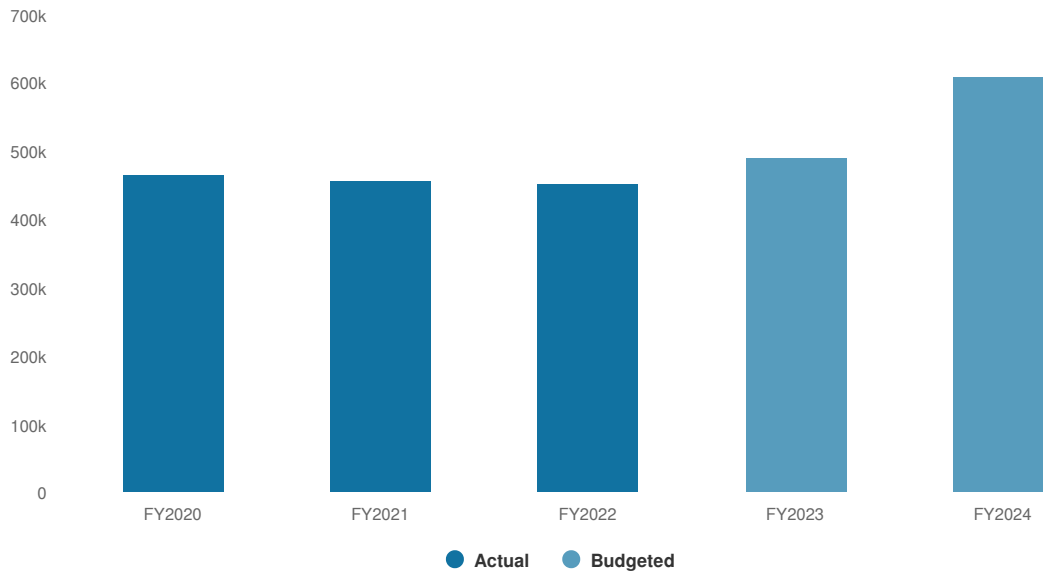


Expenditures Summary

The FY 2024 budget increased \$119,000, or 24.3 percent. This increase is due to contractual services for security and improvements in security at the airport.

\$609,867 **\$119,201**
(24.29% vs. prior year)

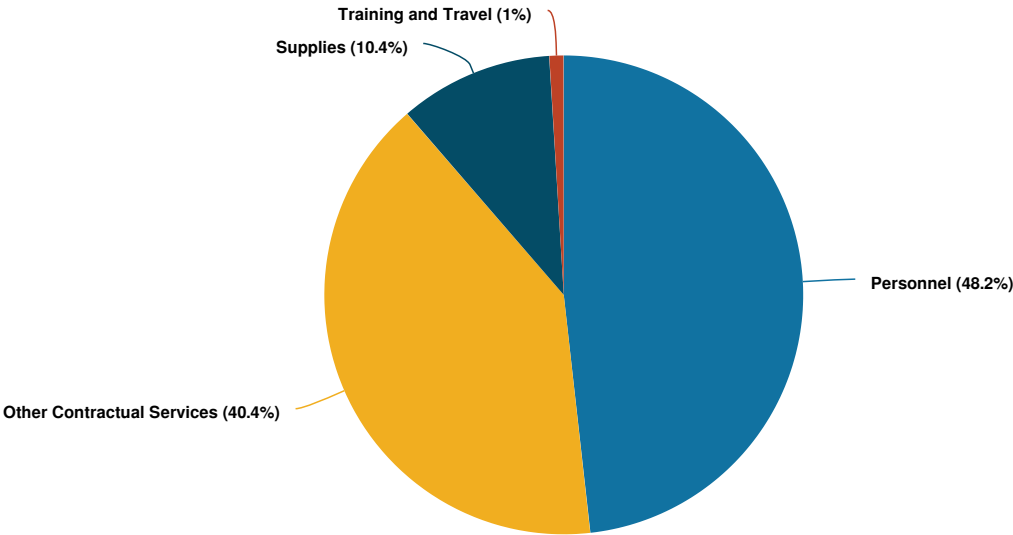
Safety and Security Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

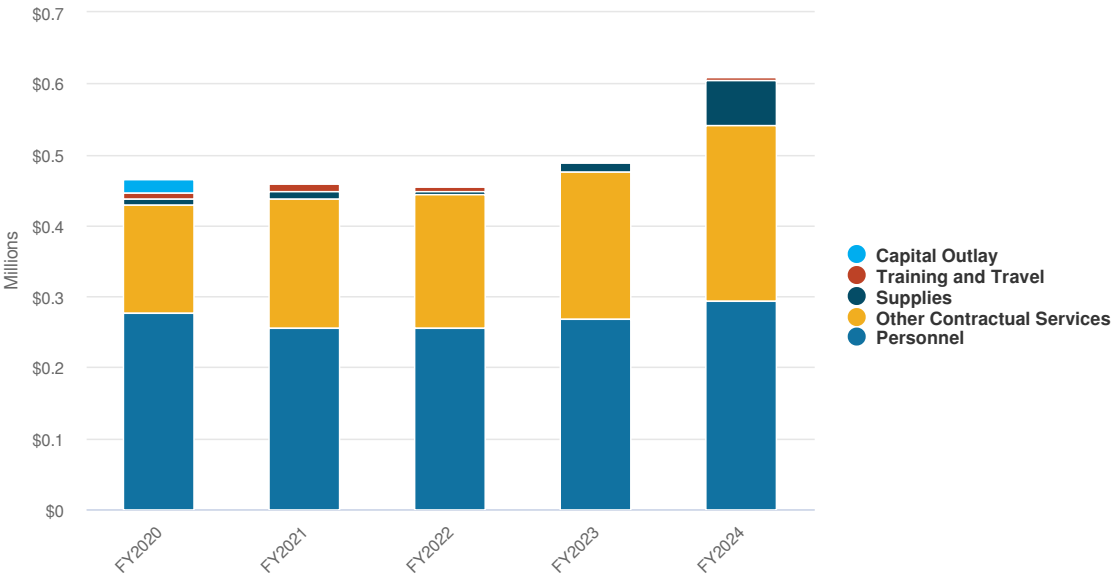
Although we do have some security staff, the County has slowly transitioned much of its security efforts to a third party.

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Safety & Security Salaries | \$221,470 | \$245,272 | \$257,026 | 4.8% |
| Cost Reimbursement - Salaries | -\$76,318 | -\$84,760 | -\$80,093 | -5.5% |
| Vision Plan | \$126 | \$165 | \$165 | 0% |
| Dental Plan | \$1,664 | \$1,650 | \$1,650 | 0% |
| FICA Tax | \$16,244 | \$18,763 | \$19,662 | 4.8% |
| Health Insurance | \$52,694 | \$52,200 | \$52,200 | 0% |
| Pension | \$40,269 | \$35,118 | \$43,563 | 24% |
| Total Personnel: | \$256,150 | \$268,408 | \$294,173 | 9.6% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$1,316 | \$1,344 | \$1,344 | 0% |
| Insurance | \$745 | \$820 | \$897 | 9.4% |
| Repairs and Maintenance | \$342 | \$2,500 | \$2,500 | 0% |
| Other Contractual Services | \$241,042 | \$260,900 | \$308,900 | 18.4% |
| Cost Reimbursement - Cont Sr | -\$55,992 | -\$57,735 | -\$67,103 | 16.2% |
| Total Other Contractual Services: | \$187,452 | \$207,829 | \$246,538 | 18.6% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$475 | \$750 | \$750 | 0% |
| Fuel | \$2,324 | \$2,835 | \$2,835 | 0% |
| Dues & Subscriptions | \$575 | \$1,000 | \$1,000 | 0% |
| Uniforms | \$220 | \$400 | \$400 | 0% |
| Maintenance & Repairs Parts | \$532 | \$2,000 | \$2,000 | 0% |
| Tools and Small Equipment | \$1,726 | \$8,000 | \$72,000 | 800% |
| Other Supplies | \$496 | \$1,500 | \$1,500 | 0% |
| Cost Reimbursement Supplies | -\$1,460 | -\$3,956 | -\$17,224 | 335.4% |
| Total Supplies: | \$4,887 | \$12,529 | \$63,261 | 404.9% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$5,980 | \$2,500 | \$7,500 | 200% |
| Mileage | \$51 | \$0 | \$0 | 0% |
| Cost Reimbursement T & E | -\$575 | -\$600 | -\$1,605 | 167.5% |
| Total Training and Travel: | \$5,456 | \$1,900 | \$5,895 | 210.3% |
| | | | | |
| Total Expense Objects: | \$453,946 | \$490,666 | \$609,867 | 24.3% |



Initiative - Security & Access Control \$40,000

1. Refresh and enhance the aging security infrastructure at the Sussex County Airport and Business Park.

Includes:

- Capital project to replace gate controllers and card readers
- Placement of additional video surveillance cameras at entrances to the business park.
- Revised security patrol and recording system using scannable QR codes to record tours and inspection findings.

2. Enhance security card access control, cameras, and other control points/physical barriers at select County facilities.



Sheriff



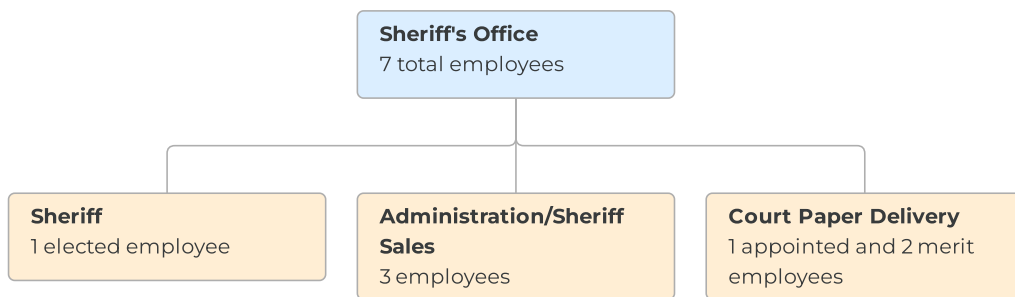
Robert T. Lee
Sheriff

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



Employees



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. Continued working with Collection Division to post past due properties for County fees

Performance Measures

| Objective | Measure | FY 2022 Actual | FY 2023 Target | FY 2024 Target |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------------|---------------------------------|
|  To maintain the County's strong financial position through efficient use of resources | Continue to operate with the same level of staffing no matter the demand from the courts | 2,554 papers on average delivered by each deputy | 2,801 papers on average delivered to date by each deputy | >2801 papers delivered |
| | Increase the number of postings by 5% of delinquent properties for the Collections Division | 5% increase in postings 277 total postings | increase postings by 5% | increase postings by 5% |
|  To provide a well-qualified workforce | Keep all certification up to date with 3 firearms trainings, 1 constable refresher course and 1 handcuff, baton and pepper spray training | 3 full-time deputies 100% complaint | 100% complaint on all trainings | 100% complaint on all trainings |

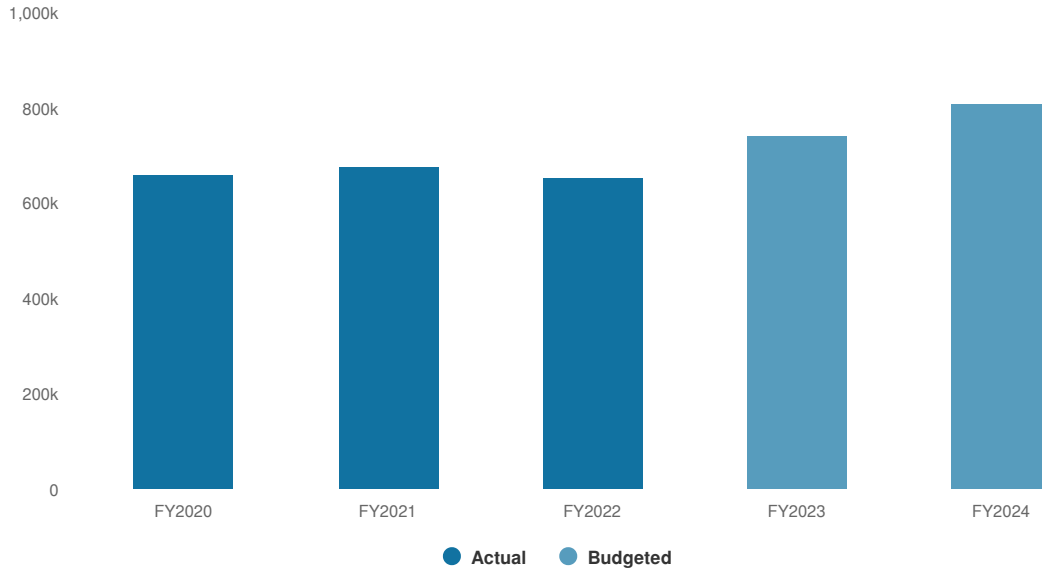


Expenditures Summary

The FY 2024 budget increased \$66,000, or 8.8 percent. This increase is due to hiring an additional part-time employee.

\$807,936 **\$65,636**
(8.84% vs. prior year)

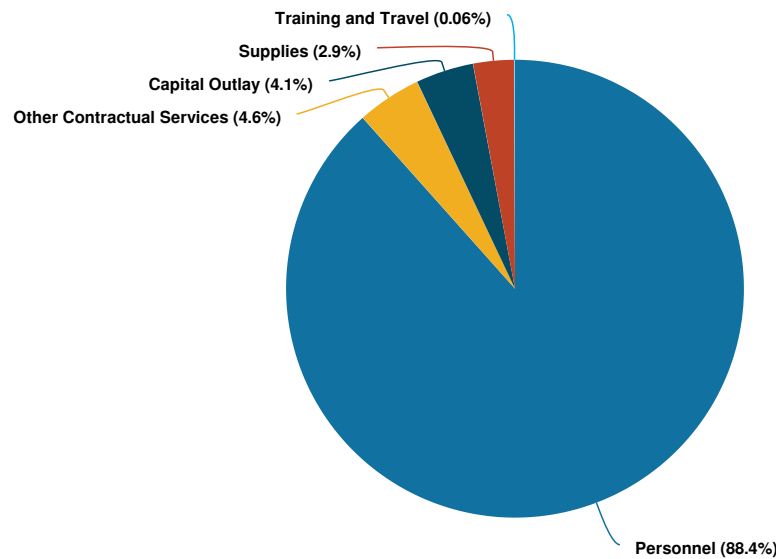
Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

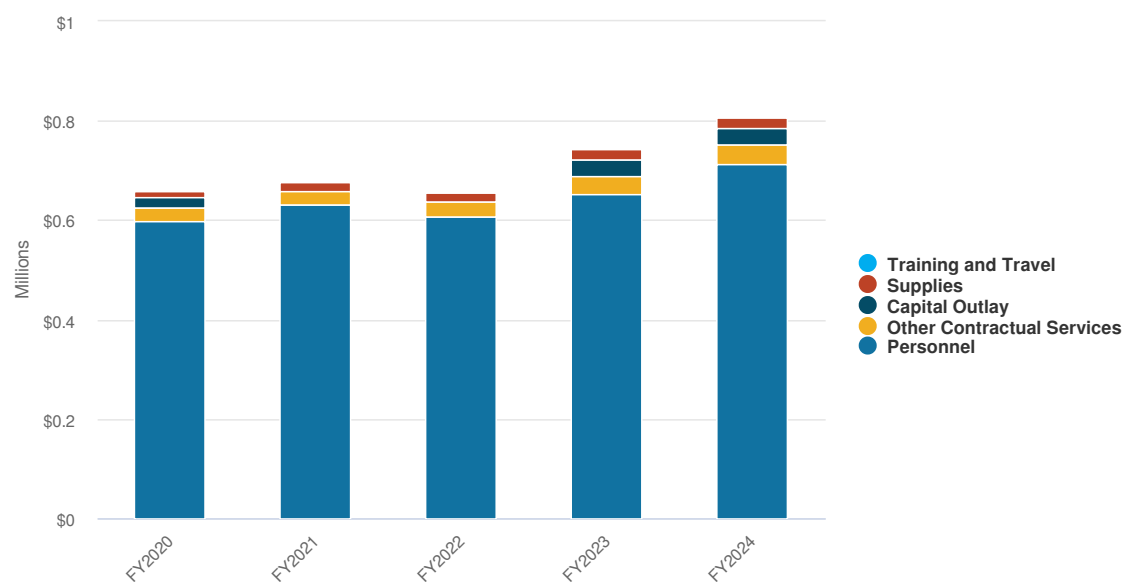
The largest expense of the Sheriff's Office is personnel. Personnel conducts the sheriff sales and delivers court issued documents.

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 | FY2022 Actual | FY2023 Budget | FY2024 Proposed Budget | FY2023 Budget vs. FY2024 Proposed Budget (% Change) |
|------------------------------------------|------------------|------------------|------------------------|-----------------------------------------------------------|
| Expense Objects | | | | |
| Personnel | | | | |
| Sheriff Salaries | \$377,374 | \$421,664 | \$473,123 | 12.2% |
| Vision Plan | \$253 | \$385 | \$385 | 0% |
| Dental Plan | \$3,882 | \$3,850 | \$3,850 | 0% |
| FICA Tax | \$27,687 | \$32,257 | \$36,194 | 12.2% |
| Health Insurance | \$122,407 | \$121,800 | \$121,800 | 0% |
| Pension | \$74,750 | \$73,620 | \$79,092 | 7.4% |
| Total Personnel: | \$606,352 | \$653,576 | \$714,444 | 9.3% |
| | | | | |
| Other Contractual Services | | | | |
| Communications | \$4,822 | \$4,824 | \$4,824 | 0% |
| Postage & Freight | \$5,315 | \$6,000 | \$6,000 | 0% |
| Insurance | \$6,286 | \$8,200 | \$9,468 | 15.5% |
| Repairs and Maintenance | \$1,688 | \$2,000 | \$2,000 | 0% |
| Other Contractual Services | \$13,728 | \$14,000 | \$14,500 | 3.6% |
| Total Other Contractual Services: | \$31,838 | \$35,024 | \$36,792 | 5% |
| | | | | |
| Supplies | | | | |
| Office / Operating Supplies | \$2,069 | \$4,000 | \$4,000 | 0% |
| Fuel | \$9,935 | \$9,000 | \$11,000 | 22.2% |
| Dues & Subscriptions | \$221 | \$200 | \$200 | 0% |
| Uniforms | \$827 | \$2,000 | \$2,000 | 0% |
| Maintenance & Repairs Parts | \$2,690 | \$2,000 | \$3,000 | 50% |
| Other Supplies | \$1,250 | \$3,000 | \$3,000 | 0% |
| Total Supplies: | \$16,992 | \$20,200 | \$23,200 | 14.9% |
| | | | | |
| Training and Travel | | | | |
| Seminars/Conferences/Training | \$345 | \$500 | \$500 | 0% |
| Total Training and Travel: | \$345 | \$500 | \$500 | 0% |
| | | | | |
| Capital Outlay | | | | |
| Machinery and Equipment | \$0 | \$33,000 | \$33,000 | 0% |
| Total Capital Outlay: | \$0 | \$33,000 | \$33,000 | 0% |
| Total Expense Objects: | \$655,527 | \$742,300 | \$807,936 | 8.8% |



CAPITAL PROJECTS



Capital Improvements: One-year Plan

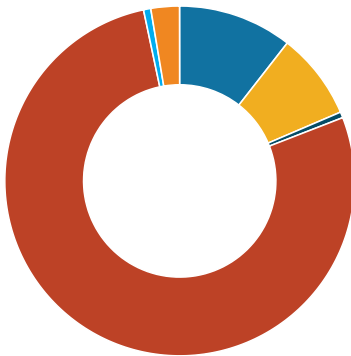
The capital improvements detailed below are from all funds. Capital Improvements, or capital expenditures, are expenses of the County for acquiring or maintaining capital assets such as land, building, equipment and infrastructure. These expenditures become assets on the balance sheet of the County. No expenditure under \$5,000 is capitalized. There are a total of 42 capital projects totaling \$85.1 million in FY 2024. Seventy-eight percent of these projects are Enterprise Fund projects. These projects are funded by sewer or water users through either connection, assessment, or service charge 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. The projects are then presented to County Council for their review in the final proposed budget. All General Fund capital projects must be supported by reserves or grants, and all Enterprise Fund capital projects must be supported by user fees other charges, or grants.

Total Capital Requested \$85,146,000

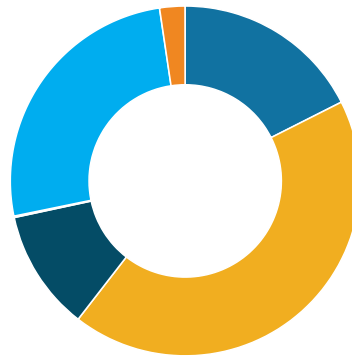
42 Capital Improvement Projects

Total Funding Requested by Department



| | |
|---------------------------------|------------------------|
| Administration (11%) | \$8,978,000.00 |
| Airport and Business Park (8%) | \$6,838,000.00 |
| Engineering Administration (1%) | \$450,000.00 |
| Enterprise Capital (78%) | \$66,050,000.00 |
| Library (1%) | \$580,000.00 |
| Paramedics (3%) | \$2,250,000.00 |
| TOTAL | \$85,146,000.00 |

Total Funding Requested by Source



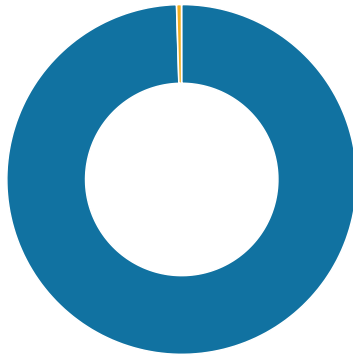
| | |
|--------------------------------------|------------------------|
| App. Res. /RTT (18%) | \$14,958,500.00 |
| Assessment Fees (Loans/Grants) (43%) | \$36,550,000.00 |
| Connection Charges (11%) | \$9,500,000.00 |
| Interest Earnings (0%) | \$100,000.00 |
| State or Federal Grants (26%) | \$22,037,500.00 |
| Utility User Fees (2%) | \$2,000,000.00 |
| TOTAL | \$85,146,000.00 |

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 offices are today.

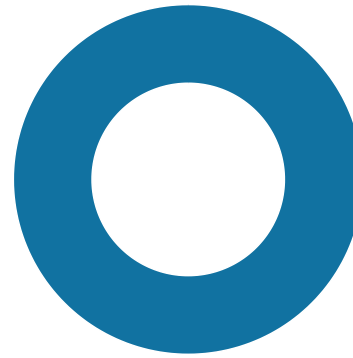


Capital Costs Breakdown



● Capital Costs (100%) \$85,146,000.00
● Operational Costs (0%) \$403,700.00
TOTAL \$85,549,700.00

Cost Savings & Revenue Breakdown



● Revenue (100%) \$50,000.00
TOTAL \$50,000.00

In the first year, the only new revenue being collected will be from rental income of the completed t-hangar.

Airport and Business Park Requests

Itemized Requests for 2024

| | |
|-------------------------------------------------------|-------------|
| Delaware Coastal Business Park - Phase 2 Improvements | \$120,000 |
| Land Aquisition | \$100,000 |
| Pavement Improvements | \$100,000 |
| Runway 4-22 - 6000' Expansion and Rehabilitation | \$1,000,000 |
| Runway 4-22 Taxiway B | \$3,250,000 |
| Stormwater Improvements | \$2,000,000 |
| T-Hangar Construction | \$268,000 |
| Total: \$6,838,000 | |



Administration Requests

Itemized Requests for 2024

| | |
|-------------------------------------------------------------------------------|-------------|
| Administration Annex | \$250,000 |
| Administration Parking | \$2,000,000 |
| Building Improvements | \$100,000 |
| Open Space Property Acquisition/Improvements to those lands for public access | \$6,568,000 |
| Storage Building | \$60,000 |

Facilities has a lot of accessory equipment located outside in the weather. To improve the length of service time for the equipment, a building is requested to be built to store the equipment.

Total: \$8,978,000

Engineering Administration Requests

Itemized Requests for 2024

| | |
|-------------------------------|-----------|
| Clean Water Enhancement | \$200,000 |
| Landfill Property Acquisition | \$250,000 |

Total: \$450,000

Paramedics Requests

Itemized Requests for 2024

| | |
|------------------------|-------------|
| EMS Stations | \$2,000,000 |
| Public Safety Building | \$250,000 |

Total: \$2,250,000



Library Requests

Itemized Requests for 2024

Library Building Improvements

\$180,000

This includes various improvements to the county-owned library facilities: South Coastal sidewalks - \$50,000 South Coastal HVAC system - \$80,000 Milton sidewalks - \$50,000

Mobile Library

\$400,000

The Sussex County Mobile Library is a 1998, 33-ft Thomas-built bus with a diesel engine and CDL driver restriction. This 25 year-old vehicle has long exceeded its 12-15 year lifespan and is in disrepair to the point where the body of the vehicle...

Total: \$580,000



Enterprise Capital Requests

Itemized Requests for 2024

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Blackwater Village | \$3,000,000 |
| Briarwood | \$2,100,000 |
| Briarwood is an expansion of the Sussex County Unified Sewer District (West Rehoboth area). It includes parcels in the community known as Briarwood Estates off of Route 24, John J. Williams Hwy. This project will remove... | |
| Chapel Branch | \$1,200,000 |
| Concord Road/Route 13 Commercial | \$250,000 |
| Finish the sewer infrastructure on the east side of Route 13 and extend forcemain south to provide a connection for Lakeside MHP. | |
| Countryside Hamlet | \$2,000,000 |
| This project will service the Countryside Hamlet Community, which consists of 47 manufactured home sites on one parcel of land located on Lazy Lagoon Road in the Dagsboro/Frankford area of the Sussex County Unified Sanitary Sewer District. This... | |
| Herring Creek Sewer Area | \$3,000,000 |
| IBRWF - Constructed Wetlands/Drainage Improvements | \$13,000,000 |
| IBRWF - Disposal Expansion | \$3,000,000 |
| IBRWF - Loop Project | \$5,000,000 |
| IBRWF - Treatment Expansion | \$3,000,000 |
| Joy Beach | \$2,500,000 |
| Lochwood | \$4,250,000 |
| Long Neck Communities | \$5,000,000 |
| North Ellendale Re-direct | \$250,000 |
| The project will perform upgrades and improvements to the County's existing pumpstation #91 located off of Beach Highway in Ellendale. The flow from the existing station will be redirected through a new 6" forcemain installed in King... | |
| Oak Acres/Tanglewood | \$1,500,000 |
| Piney Neck - Transmission Improvements | \$2,000,000 |
| Pintail Pointe | \$1,500,000 |
| SCRWF - Capacity Expansion | \$2,000,000 |
| SCRWF - Compliance Upgrades | \$2,000,000 |
| Slaughter Beach Sewer Area | \$6,000,000 |
| This project will service the town of Slaughter Beach, a coastal community located in Sussex County, DE, and bounded to the north by the Mispillion River, to the west and south by the marshes of Cedar Creek, Slaughter Creek and Prime Hook National... | |



| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Warwick Park Area- Pumpstation & Forcemain | \$2,000,000 |
| <p>The project consists of a sub-regional pumpstation and forcemain to serve Warwick Park, Warwick Cove, and Gull Point. This phase consists of the construction of a gravity connection from the existing Gull Point collection system an existing...</p> | |
| Western Sussex Sewer Area | \$250,000 |
| Winding Creek Water | \$1,000,000 |
| WNRWF - Conversion | \$250,000 |
| Total: \$66,050,000 | |



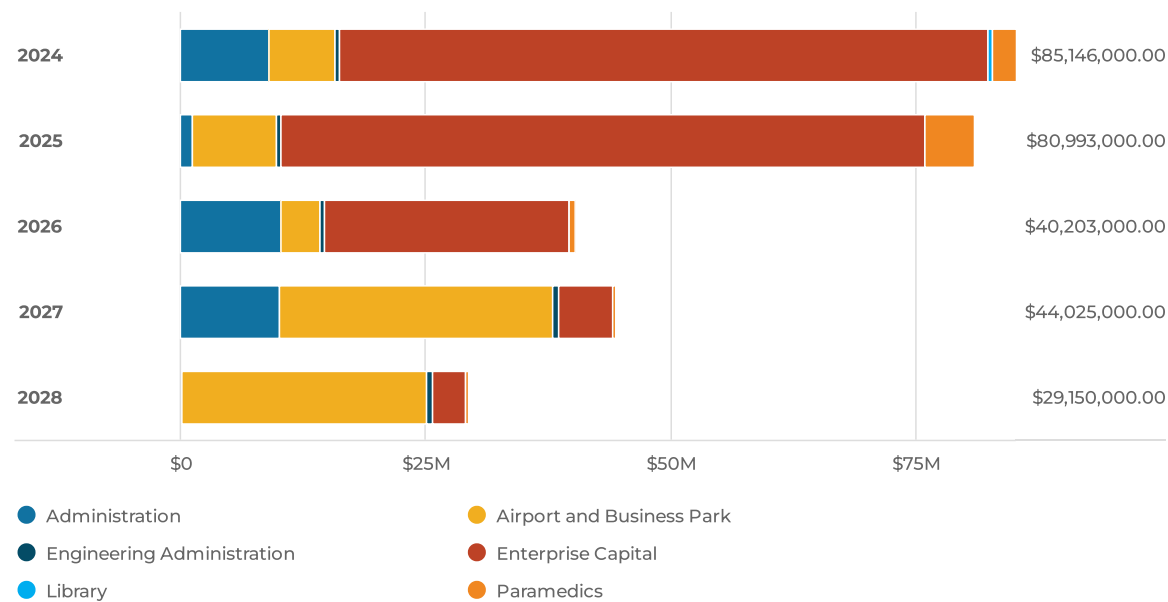
Capital Improvements: Multi-year Plan

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 reserves or other governmental grants.

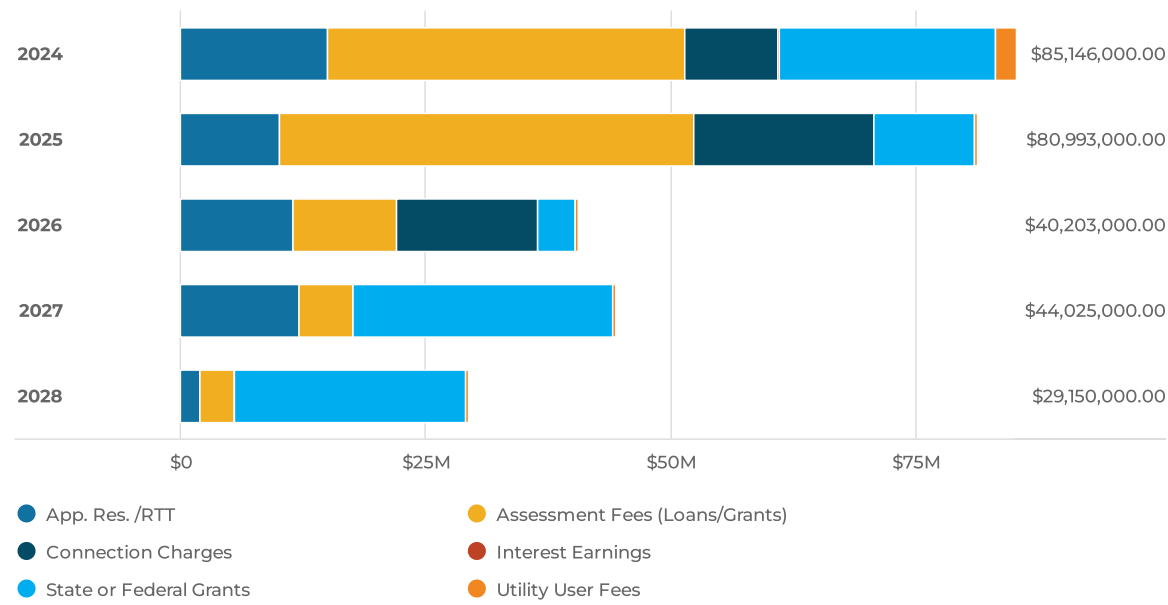
Total Capital Requested
\$279,517,000

44 Capital Improvement Projects

Total Funding Requested by Department

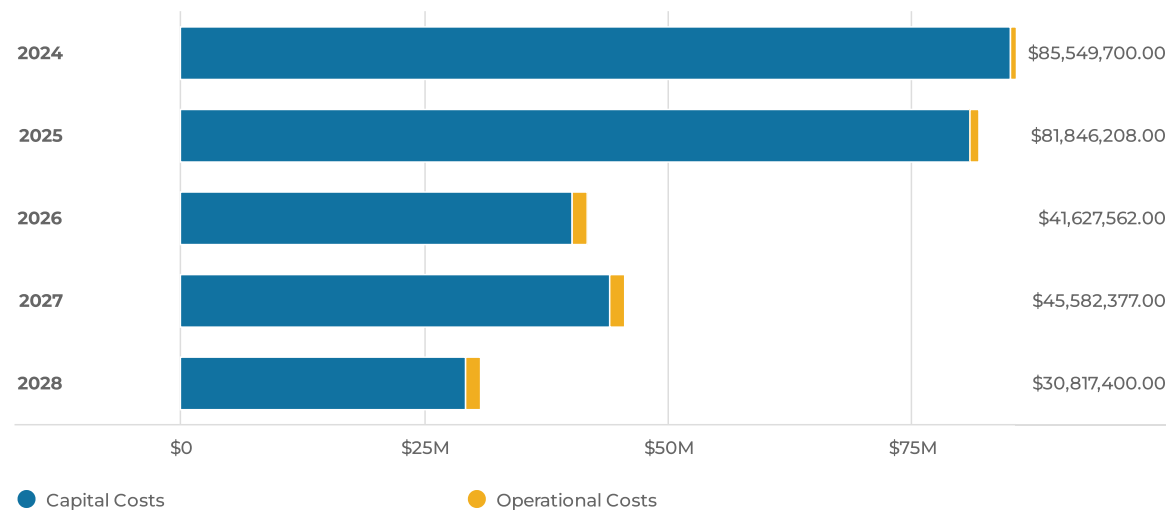


Total Funding Requested by Source

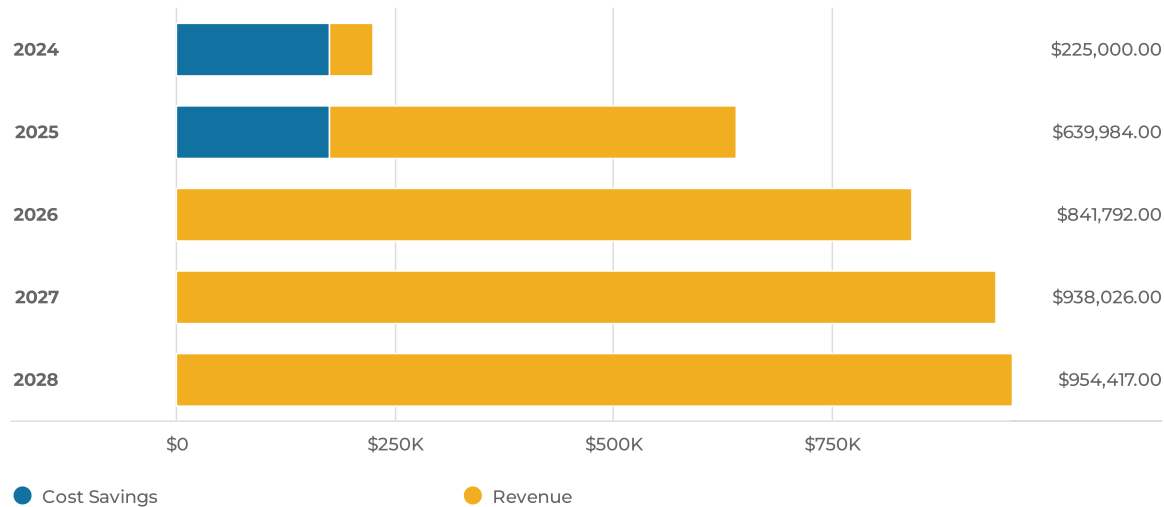


The charts below demonstrate the operating costs associated with the completed capital projects. However, some capital projects, specifically the sewer capital projects, will create an ongoing revenue source (new users) that will support the ongoing expenses.

Capital Costs Breakdown



Cost Savings & Revenues



Airport and Business Park Requests

Itemized Requests for 2024-2028

| | |
|-------------------------------------------------------|--------------|
| Delaware Coastal Business Park - Phase 2 Improvements | \$120,000 |
| Land Aquisition | \$200,000 |
| Pavement Improvements | \$500,000 |
| Rehabilitate Terminal Apron | \$5,308,000 |
| Runway 4-22 - 6000' Expansion and Rehabilitation | \$47,350,000 |
| Runway 4-22 Taxiway B | \$13,650,000 |
| Stormwater Improvements | \$5,000,000 |
| T-Hangar Construction | \$268,000 |
| Total: \$72,396,000 | |



Administration Requests

Itemized Requests for 2024-2028

| | |
|-------------------------------------------------------------------------------|--------------|
| Administration Annex | \$21,000,000 |
| Administration Parking | \$2,000,000 |
| Building Improvements | \$500,000 |
| Open Space Property Acquisition/Improvements to those lands for public access | \$6,981,000 |
| Storage Building | \$60,000 |

Facilities has a lot of accessory equipment located outside in the weather. To improve the length of service time for the equipment, a building is requested to be built to store the equipment.

Total: \$30,541,000

Engineering Administration Requests

Itemized Requests for 2024-2028

| | |
|-------------------------------|-------------|
| Clean Water Enhancement | \$1,250,000 |
| Landfill Property Acquisition | \$1,250,000 |

Total: \$2,500,000

Library Requests

Itemized Requests for 2024-2028

| | |
|-------------------------------|-----------|
| Library Building Improvements | \$180,000 |
|-------------------------------|-----------|

This includes various improvements to the county-owned library facilities: South Coastal sidewalks - \$50,000 South Coastal HVAC system - \$80,000 Milton sidewalks - \$50,000

| | |
|----------------|-----------|
| Mobile Library | \$400,000 |
|----------------|-----------|

The Sussex County Mobile Library is a 1998, 33-ft Thomas-built bus with a diesel engine and CDL driver restriction. This 25 year-old vehicle has long exceeded its 12-15 year lifespan and is in disrepair to the point where the body of the vehicle...

Total: \$580,000



Paramedics Requests

Itemized Requests for 2024-2028

| | |
|------------------------|-------------|
| EMS Stations | \$7,500,000 |
| Public Safety Building | \$250,000 |
| Total: \$7,750,000 | |



Enterprise Capital Requests

Itemized Requests for 2024-2028

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Blackwater Village | \$12,500,000 |
| Briarwood | \$4,200,000 |
| Briarwood is an expansion of the Sussex County Unified Sewer District (West Rehoboth area). It includes parcels in the community known as Briarwood Estates off of Route 24, John J. Williams Hwy. This project will remove... | |
| Chapel Branch | \$1,200,000 |
| Concord Road/Route 13 Commercial | \$250,000 |
| Finish the sewer infrastructure on the east side of Route 13 and extend forcemain south to provide a connection for Lakeside MHP. | |
| Countryside Hamlet | \$2,000,000 |
| This project will service the Countryside Hamlet Community, which consists of 47 manufactured home sites on one parcel of land located on Lazy Lagoon Road in the Dagsboro/Frankford area of the Sussex County Unified Sanitary Sewer District. This... | |
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| IBRWF - Constructed Wetlands/Drainage Improvements | \$13,000,000 |
| IBRWF - Disposal Expansion | \$5,000,000 |
| IBRWF - Loop Project | \$10,000,000 |
| IBRWF - Treatment Expansion | \$25,000,000 |
| Joy Beach | \$4,500,000 |
| Lochwood | \$8,500,000 |
| Long Neck Communities | \$7,500,000 |
| North Ellendale Re-direct | \$4,250,000 |
| The project will perform upgrades and improvements to the County's existing pumpstation #91 located off of Beach Highway in Ellendale. The flow from the existing station will be redirected through a new 6" forcemain installed in King... | |
| Oak Acres/Tanglewood | \$3,000,000 |
| Piney Neck - Lagoon Conversions | \$2,500,000 |
| Piney Neck - Transmission Improvements | \$12,000,000 |
| Pintail Pointe | \$1,500,000 |
| SCRWF - Capacity Expansion | \$2,000,000 |
| SCRWF - Compliance Upgrades | \$2,000,000 |
| Slaughter Beach Sewer Area | \$21,000,000 |
| This project will service the town of Slaughter Beach, a coastal community located in Sussex County, DE, and bounded to the north by the Mispillion River, to the west and south by the marshes of Cedar Creek, Slaughter Creek and Prime Hook National... | |



| | |
|-------------------------------------------------------|--------------------|
| Warwick Park Area- Pumpstation & Forcemain | \$2,350,000 |
|-------------------------------------------------------|--------------------|

The project consists of a sub-regional pumpstation and forcemain to serve Warwick Park, Warwick Cove, and Gull Point.
This phase consists of the construction of a gravity connection from the existing Gull Point collection system an existing...

| | |
|----------------------------------|------------------|
| Western Sussex Sewer Area | \$250,000 |
|----------------------------------|------------------|

| | |
|----------------------------|--------------------|
| Winding Creek Water | \$2,000,000 |
|----------------------------|--------------------|

| | |
|---------------------------|---------------------|
| WNRWF - Conversion | \$16,250,000 |
|---------------------------|---------------------|

| |
|-----------------------------|
| Total: \$165,750,000 |
|-----------------------------|



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 revenues.



DEBT



Debt

Sussex County's fiscal year forecasts \$200.6 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 \$1.5 million by the end of 2024. The debt is for the construction costs associated with the expansion of the Unified Sewer District. The payments for these debt issuances will be covered by assessment charges paid by the users in the respective areas.

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 2024 (in millions of dollars) | | | |
|------------------------------------------------------------------------------------------|--|--|----------|
| Projected assessed value | | | \$ 4,156 |
| Debt limit (12% of assessed value) | | | 498.7 |
| Forecasted net debt applicable to limit | | | 200.6 |
| Legal debt margin | | | \$ 298.1 |

| Total Projected Business-type Debt Service (in millions of dollars) | | | |
|------------------------------------------------------------------------|-----------|----------|---------|
| Fiscal Year Ending | Principal | Interest | Total |
| 2024 | \$ 9.0 | \$ 3.9 | \$ 12.9 |
| 2025 | 8.6 | 3.8 | 12.4 |
| 2026 | 8.6 | 3.6 | 12.2 |
| 2027 | 8.7 | 3.4 | 12.1 |
| 2028 | 8.4 | 3.3 | 11.7 |
| 2029-2033 | 42.6 | 13.5 | 56.1 |
| 2034-2038 | 40.6 | 9.6 | 50.2 |
| 2039-2043 | 33.7 | 6.2 | 39.9 |
| 2044-2048 | 21.7 | 3.6 | 25.3 |
| 2049-2053 | 13.9 | 1.4 | 15.3 |
| 2054-2058 | 3.9 | .2 | 4.1 |
| 2059-2062 | .9 | .1 | 1.0 |

The annual debt service amounts are projected to be paid 57.7 percent by assessment charges and 42.3 percent by service charges and connection fees.



GLOSSARY/ACRONYMS/ABBREVIATIONS



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)

ACFR: Annual Comprehensive Financial Report

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 includes the assessed value of those 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 group negotiates a collective agreement

Basis of Accounting: The time various transactions 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

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. To be considered a capital asset, the purchase must be over \$5,000.

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

O

Obligations: Debt or commitment of an entity

OH: Overhead

OPEB: Other Post Employment Benefits

Oper/OP: Operating

Operating Budget: The annual budget which supports 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

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

SCRIP: 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.



T

T & E: Travel and Education

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



ORDINANCES



Operating Ordinance

Below is the ordinance establishing annual operating budget for Fiscal Year 2024.

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



ADMINISTRATION REQUESTS

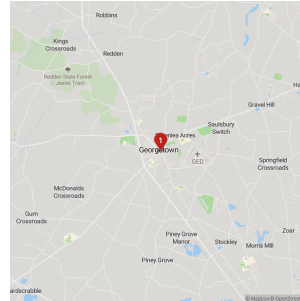


Administration Annex

Overview

| | |
|---------------|----------------|
| Request Owner | Gina Jennings |
| Department | Administration |
| Type | Other |

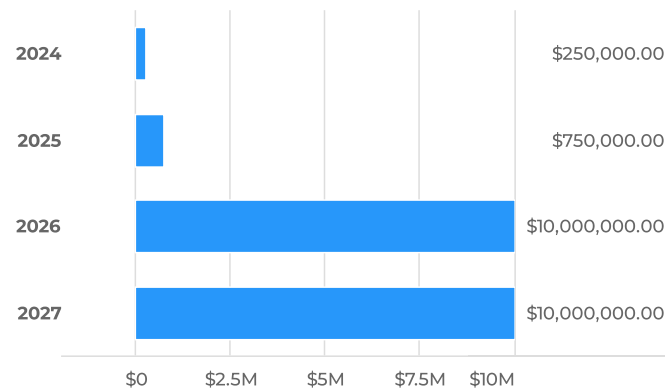
Location



Capital Cost

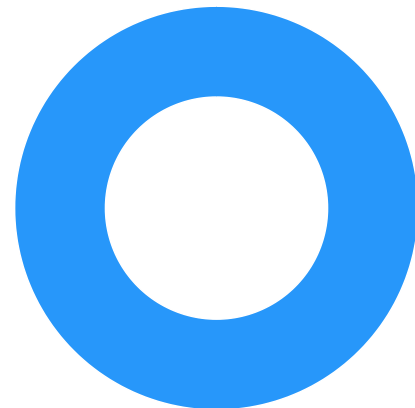
| | | |
|------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$250,000 | \$21M | \$21M |

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$21,000,000.00
TOTAL \$21,000,000.00

Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | Total |
|------------------|------------------|------------------|---------------------|---------------------|---------------------|
| Capitalized Cost | \$250,000 | \$750,000 | \$10,000,000 | \$10,000,000 | \$21,000,000 |
| Total | \$250,000 | \$750,000 | \$10,000,000 | \$10,000,000 | \$21,000,000 |



Funding Sources

FY2024 Budget

\$250,000

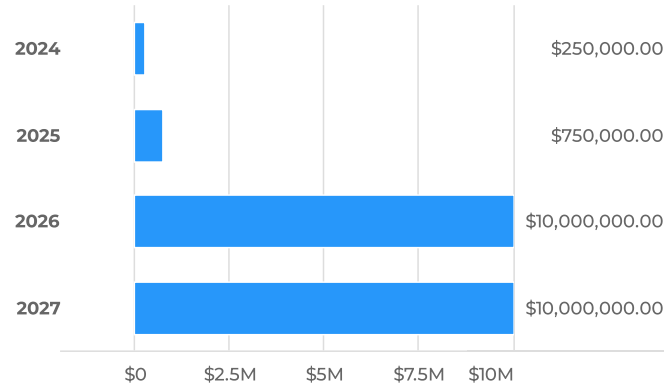
Total Budget (all years)

\$21M

Project Total

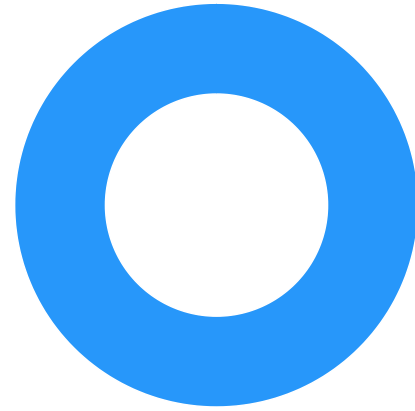
\$21M

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%)

\$21,000,000.00

TOTAL

\$21,000,000.00

Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | Total |
|-----------------|------------------|------------------|---------------------|---------------------|---------------------|
| App. Res. /RTT | \$250,000 | \$750,000 | \$10,000,000 | \$10,000,000 | \$21,000,000 |
| Total | \$250,000 | \$750,000 | \$10,000,000 | \$10,000,000 | \$21,000,000 |



Operational Costs

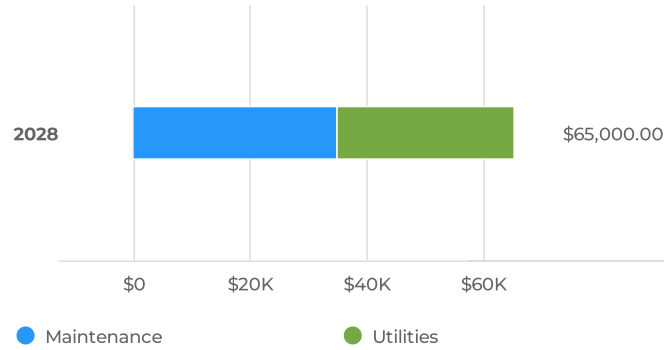
Total Budget (all years)

\$65K

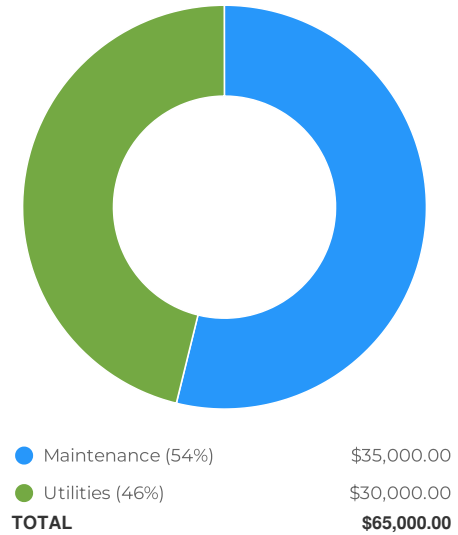
Project Total

\$65K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2028 | Total |
|-------------------|-----------------|-----------------|
| Utilities | \$30,000 | \$30,000 |
| Maintenance | \$35,000 | \$35,000 |
| Total | \$65,000 | \$65,000 |

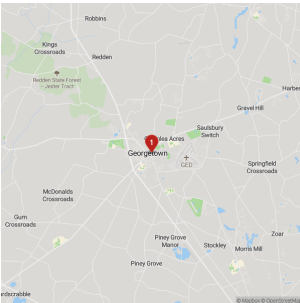


Administration Parking

Overview

| | |
|---------------|----------------|
| Request Owner | Gina Jennings |
| Department | Administration |
| Type | Other |

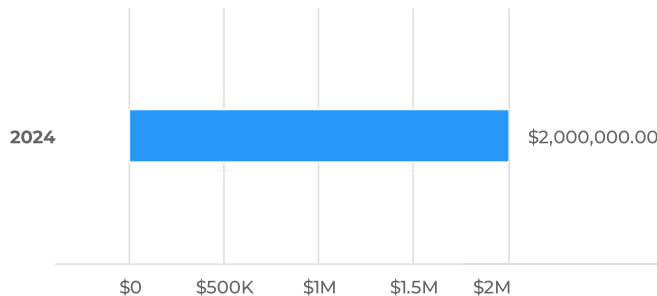
Location



Capital Cost

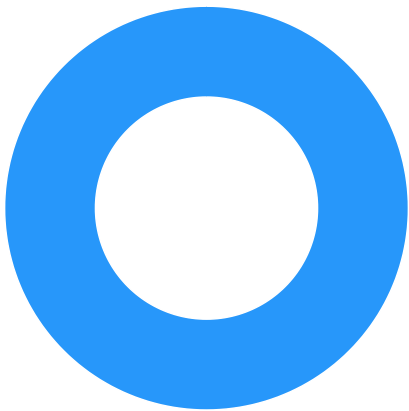
| | | |
|--------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$2,000,000 | \$2M | \$2M |

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$2,000,000.00
TOTAL \$2,000,000.00

Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|------------------|--------------------|--------------------|
| Capitalized Cost | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



Funding Sources

FY2024 Budget

\$2,000,000

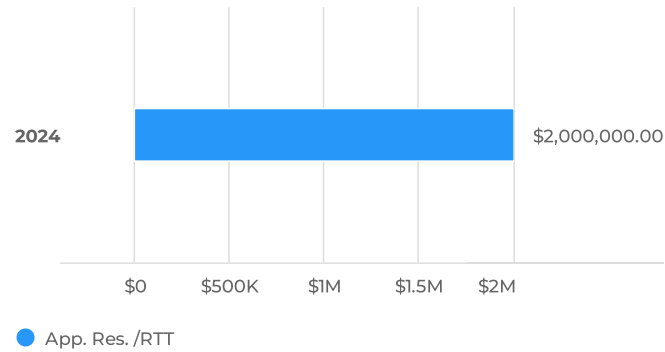
Total Budget (all years)

\$2M

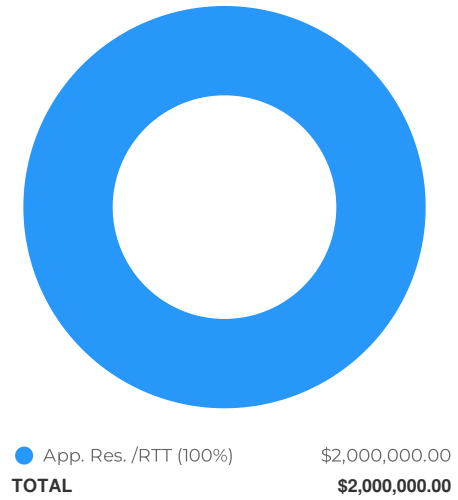
Project Total

\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-----------------|--------------------|--------------------|
| App. Res. /RTT | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



Operational Costs

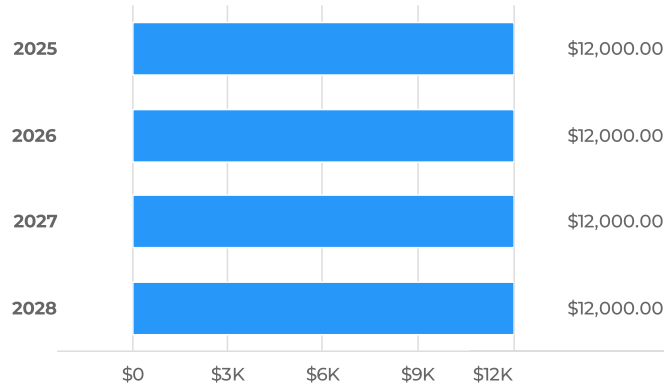
Total Budget (all years)

\$48K

Project Total

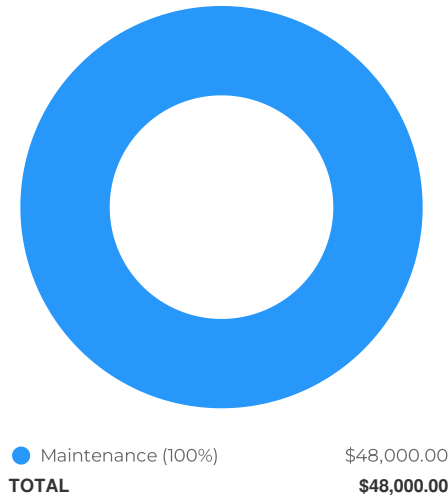
\$48K

Operational Costs by Year



● Maintenance

Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Maintenance | \$12,000 | \$12,000 | \$12,000 | \$12,000 | \$48,000 |
| Total | \$12,000 | \$12,000 | \$12,000 | \$12,000 | \$48,000 |

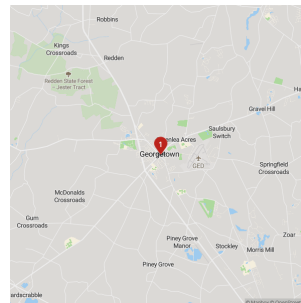


Building Improvements

Overview

| | |
|---------------|----------------|
| Request Owner | Gina Jennings |
| Department | Administration |
| Type | Other |

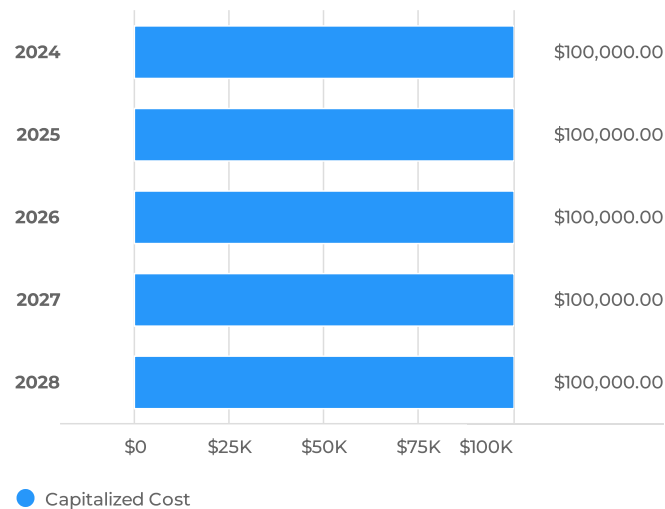
Location



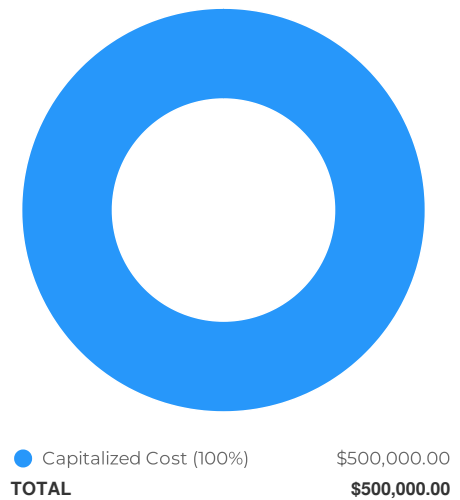
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$100,000 | \$500K | \$500K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Capitalized Cost | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |
| Total | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |



Funding Sources

FY2024 Budget

\$100,000

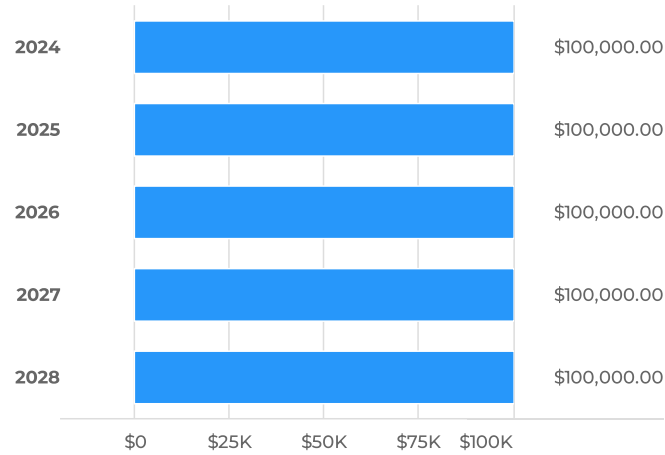
Total Budget (all years)

\$500K

Project Total

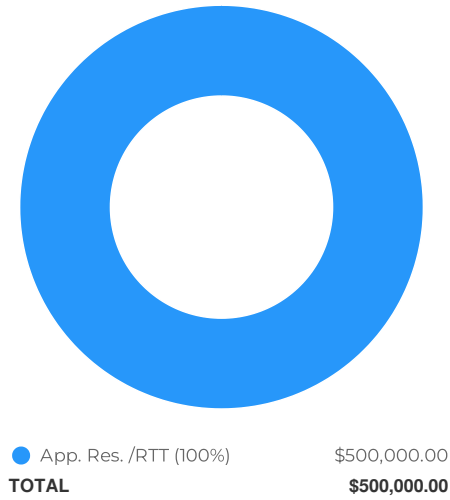
\$500K

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| App. Res. /RTT | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |
| Total | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |



Open Space Property Acquisition/Improvements to those lands for public access

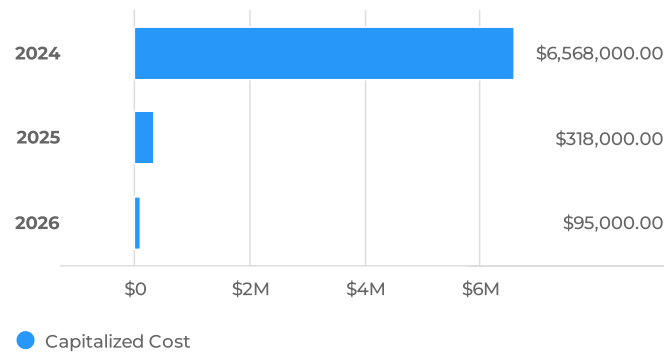
Overview

| | |
|---------------|----------------|
| Request Owner | Gina Jennings |
| Department | Administration |
| Type | Other |

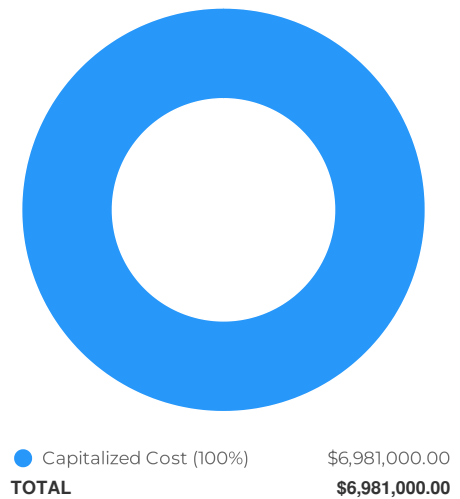
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$6,568,000 | \$6.981M | \$6.981M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | Total |
|------------------|-------------|-----------|----------|-------------|
| Capitalized Cost | \$6,568,000 | \$318,000 | \$95,000 | \$6,981,000 |
| Total | \$6,568,000 | \$318,000 | \$95,000 | \$6,981,000 |



Funding Sources

FY2024 Budget

\$6,568,000

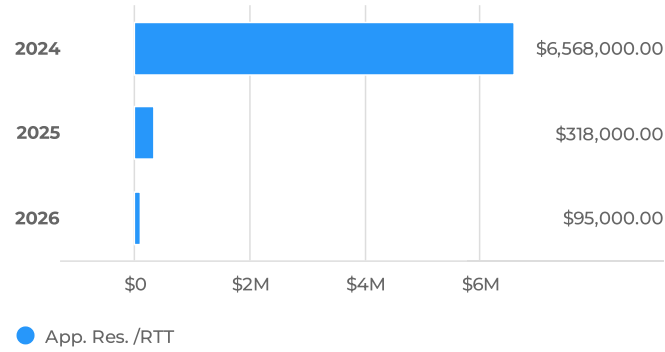
Total Budget (all years)

\$6.981M

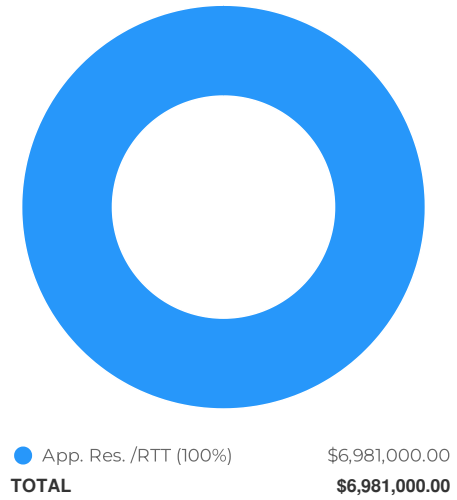
Project Total

\$6.981M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | Total |
|-----------------|--------------------|------------------|-----------------|--------------------|
| App. Res. /RTT | \$6,568,000 | \$318,000 | \$95,000 | \$6,981,000 |
| Total | \$6,568,000 | \$318,000 | \$95,000 | \$6,981,000 |



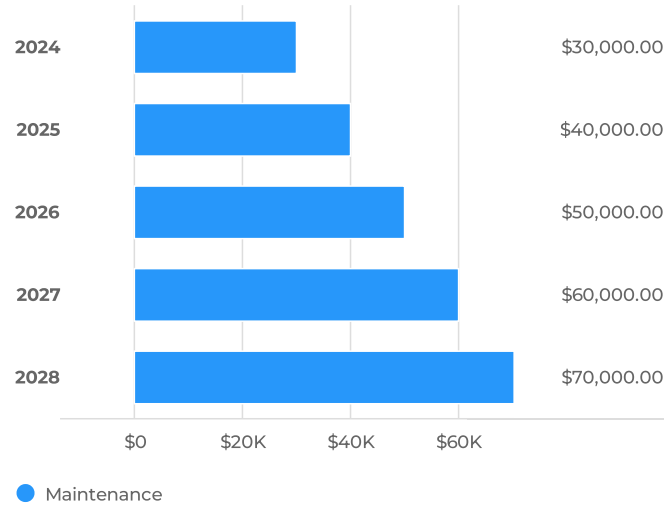
Operational Costs

FY2024 Budget
\$30,000

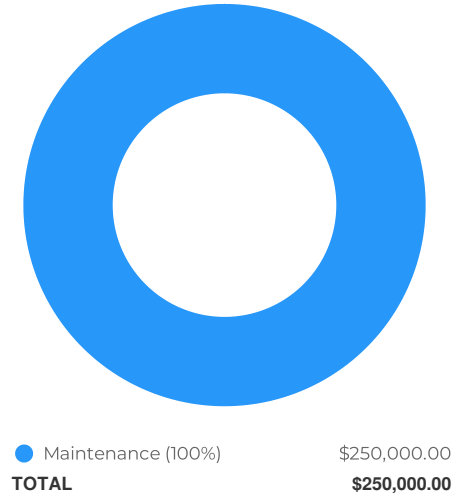
Total Budget (all years)
\$250K

Project Total
\$250K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Maintenance | \$30,000 | \$40,000 | \$50,000 | \$60,000 | \$70,000 | \$250,000 |
| Total | \$30,000 | \$40,000 | \$50,000 | \$60,000 | \$70,000 | \$250,000 |



Storage Building

Overview

| | |
|---------------|---------------------|
| Request Owner | Gina Jennings |
| Department | Administration |
| Type | Capital Improvement |

Description

Facilities has a lot of accessory equipment located outside in the weather. To improve the length of service time for the equipment, a building is requested to be built to store the equipment.

Images



Current Lack of Storage



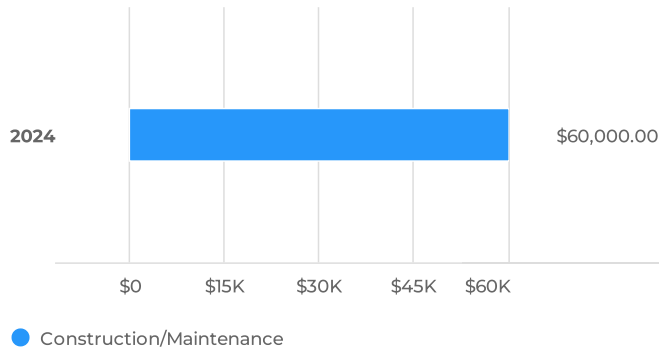
Capital Cost

FY2024 Budget
\$60,000

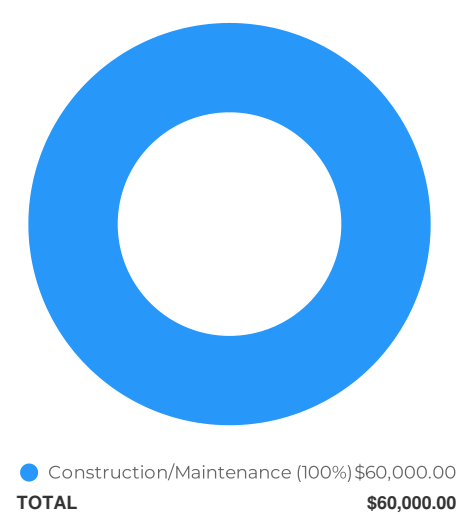
Total Budget (all years)
\$60K

Project Total
\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|--------------------------|----------|----------|
| Capital Cost | FY2024 | Total |
| Construction/Maintenance | \$60,000 | \$60,000 |
| Total | \$60,000 | \$60,000 |



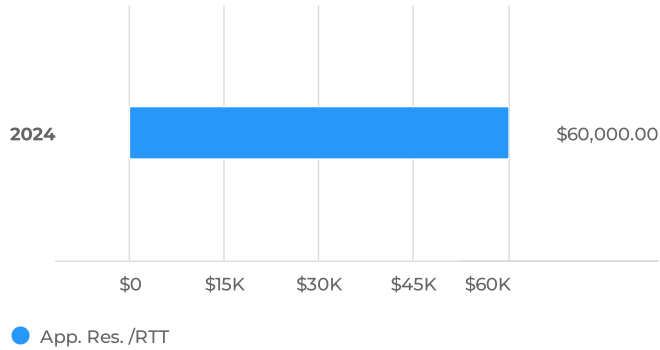
Funding Sources

FY2024 Budget
\$60,000

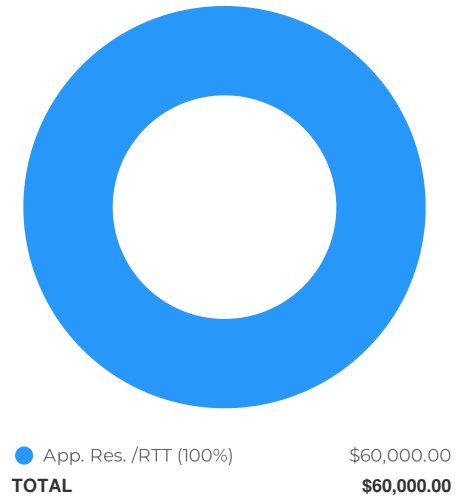
Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-----------------|-----------------|-----------------|
| App. Res. /RTT | \$60,000 | \$60,000 |
| Total | \$60,000 | \$60,000 |



AIRPORT AND BUSINESS PARK REQUESTS



Delaware Coastal Business Park - Phase 2 Improvements

Overview

| | |
|---------------|----------------------------------------|
| Request Owner | Mark Parker, Assistant County Engineer |
| Department | Airport and Business Park |
| Type | Other |

Images



Delaware Coastal Business Park

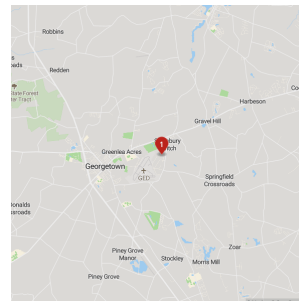
Rendering showing current Lease Areas and planned Phase 2 roadway extension and SWM areas.



Phase 2 Improvements

Little Creek Ave extension

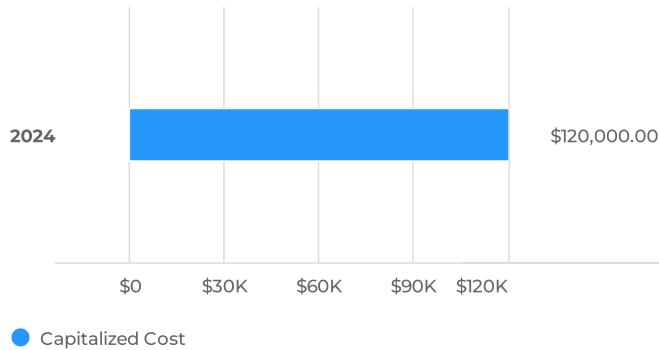
Location



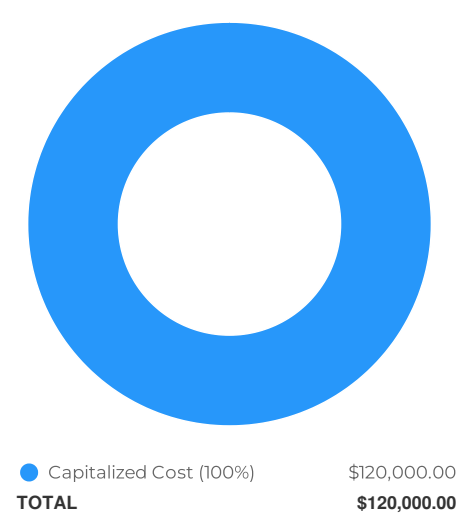
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$120,000 | \$120K | \$120K |

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|------------------------|-----------|-----------|
| Capital Cost | FY2024 | Total |
| Capitalized Cost | \$120,000 | \$120,000 |
| Total | \$120,000 | \$120,000 |



Funding Sources

FY2024 Budget

\$120,000

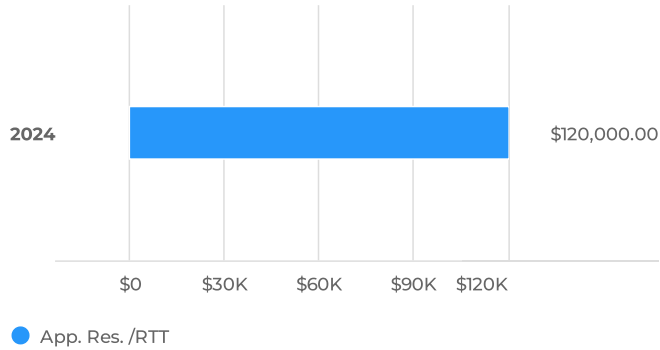
Total Budget (all years)

\$120K

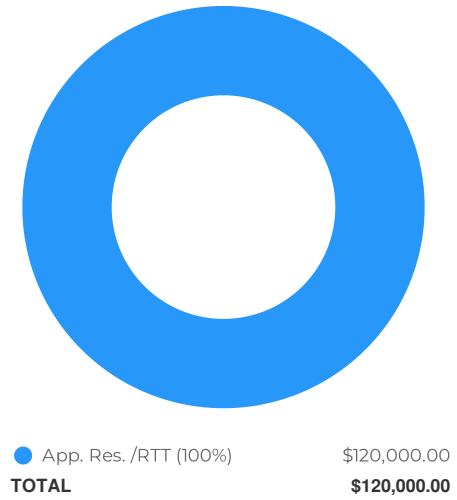
Project Total

\$120K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-----------------|------------------|------------------|
| App. Res. /RTT | \$120,000 | \$120,000 |
| Total | \$120,000 | \$120,000 |



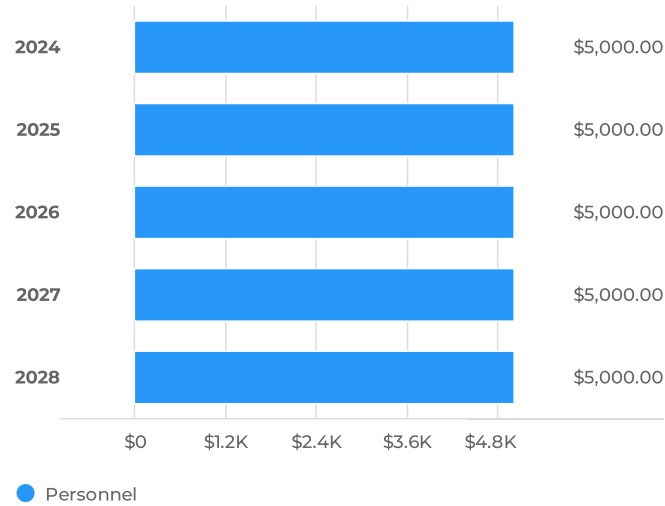
Operational Costs

FY2024 Budget
\$5,000

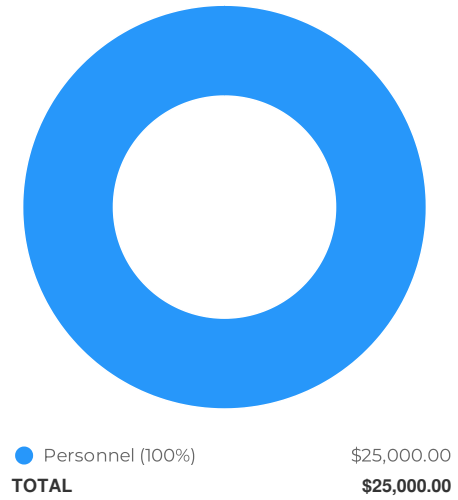
Total Budget (all years)
\$25K

Project Total
\$25K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Personnel | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$25,000 |
| Total | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$25,000 |



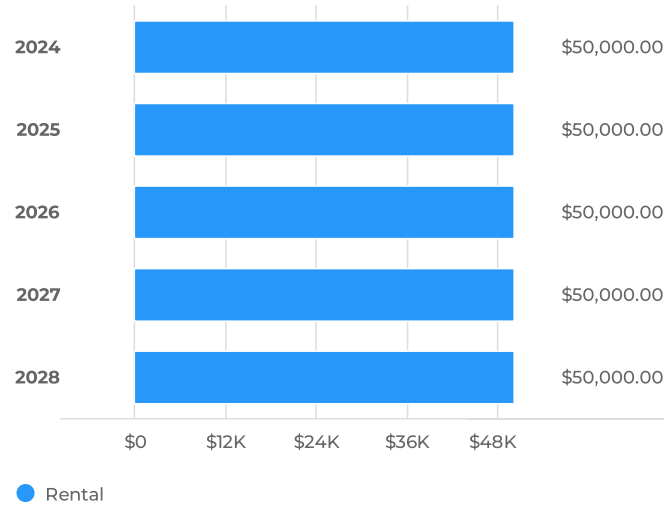
Operating Revenue

FY2024 Budget
\$50,000

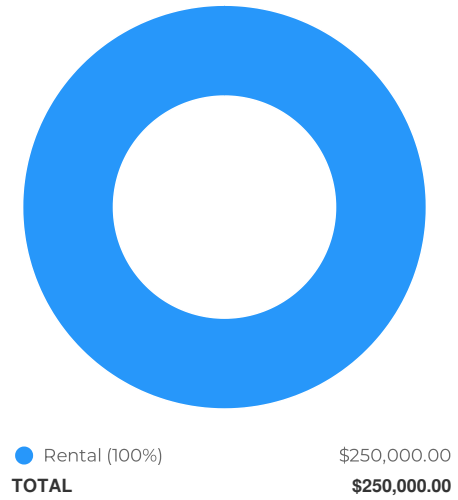
Total Budget (all years)
\$250K

Project Total
\$250K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Rental | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$250,000 |
| Total | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$250,000 |

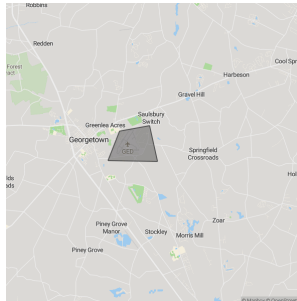


Land Aquisition

Overview

| | |
|---------------|---------------------------|
| Request Owner | Gina Jennings |
| Department | Airport and Business Park |
| Type | Other |

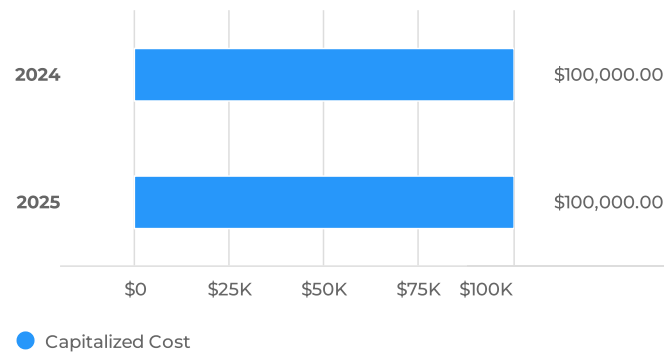
Location



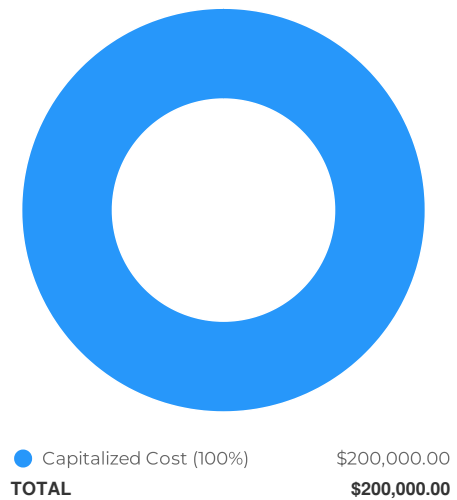
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$100,000 | \$200K | \$200K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|------------------|------------------|------------------|------------------|
| Capitalized Cost | \$100,000 | \$100,000 | \$200,000 |
| Total | \$100,000 | \$100,000 | \$200,000 |



Funding Sources

FY2024 Budget

\$100,000

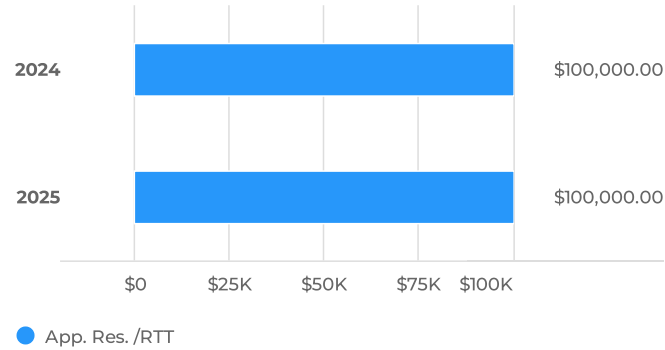
Total Budget (all years)

\$200K

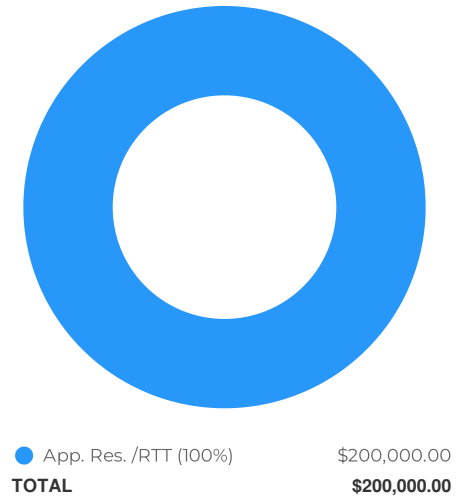
Project Total

\$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|-----------------|------------------|------------------|------------------|
| App. Res. /RTT | \$100,000 | \$100,000 | \$200,000 |
| Total | \$100,000 | \$100,000 | \$200,000 |

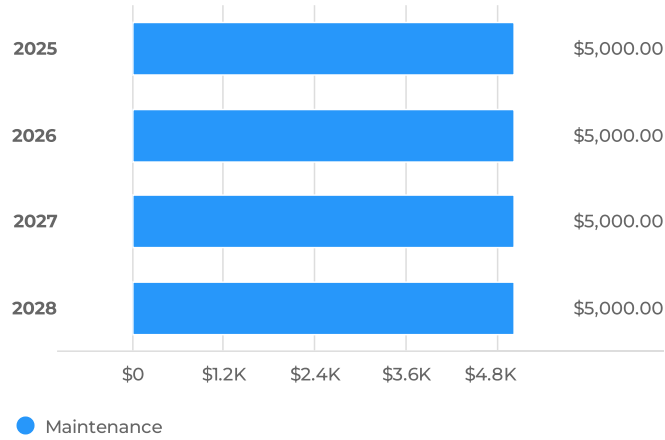


Operational Costs

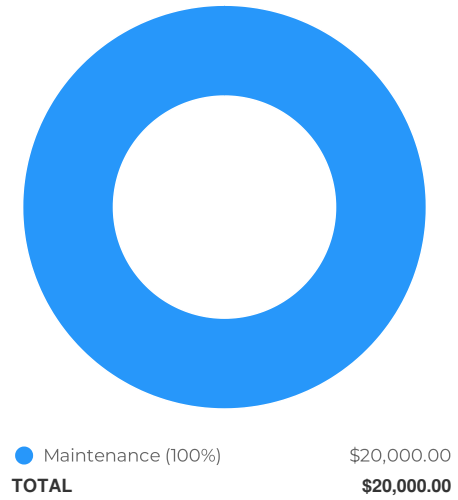
Total Budget (all years)
\$20K

Project Total
\$20K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|----------------|-----------------|
| Maintenance | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |
| Total | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |

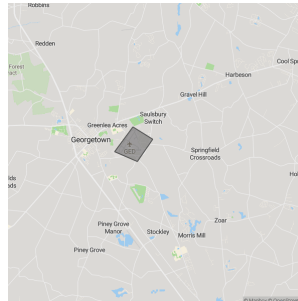


Pavement Improvements

Overview

| | |
|---------------|---------------------------|
| Request Owner | Robert Bryant |
| Department | Airport and Business Park |
| Type | Other |

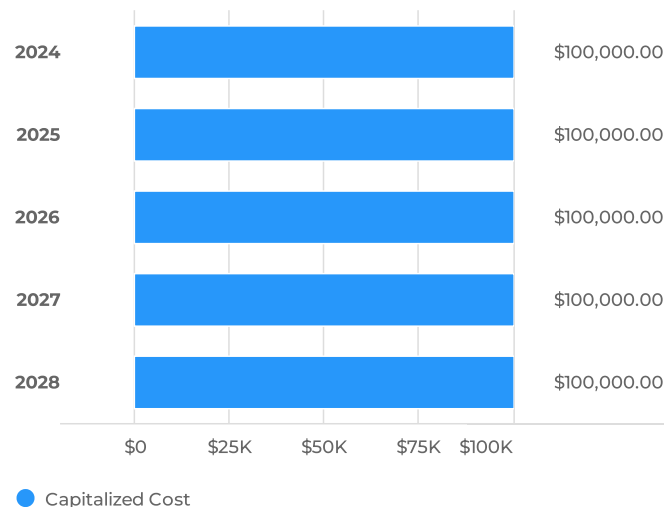
Location



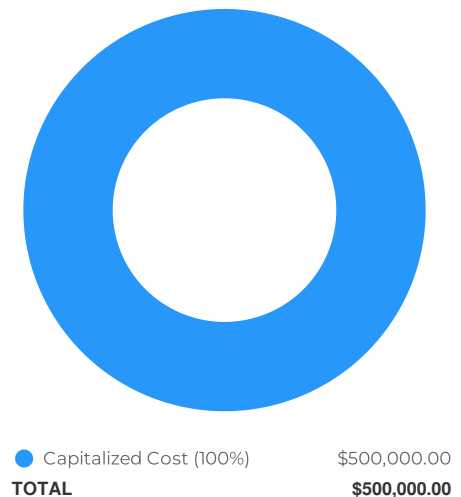
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$100,000 | \$500K | \$500K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Capitalized Cost | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |
| Total | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |



Funding Sources

FY2024 Budget

\$100,000

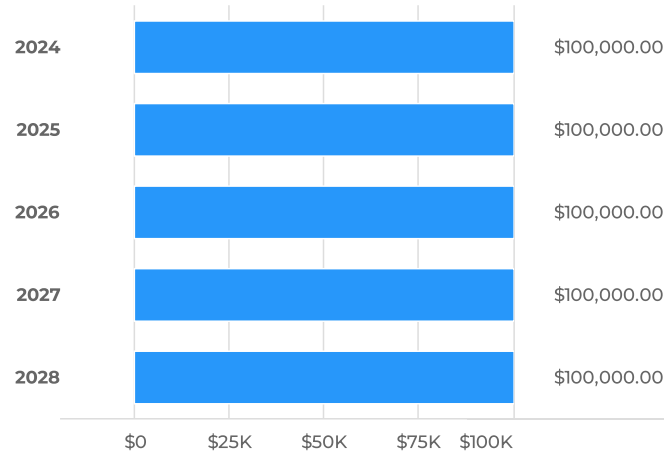
Total Budget (all years)

\$500K

Project Total

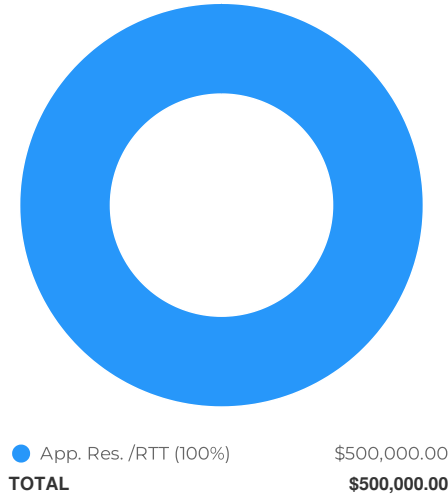
\$500K

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| App. Res. /RTT | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |
| Total | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$500,000 |



Rehabilitate Terminal Apron

Overview

| | |
|---------------|---------------------------|
| Request Owner | Gina Jennings |
| Department | Airport and Business Park |
| Type | Other |

Images



Terminal Rehab

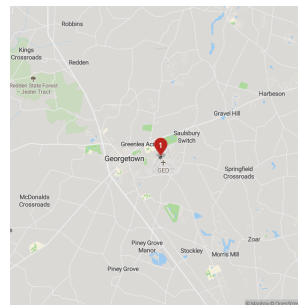


Term Apron Rehab



Terminal Apron Rehab

Location



Capital Cost

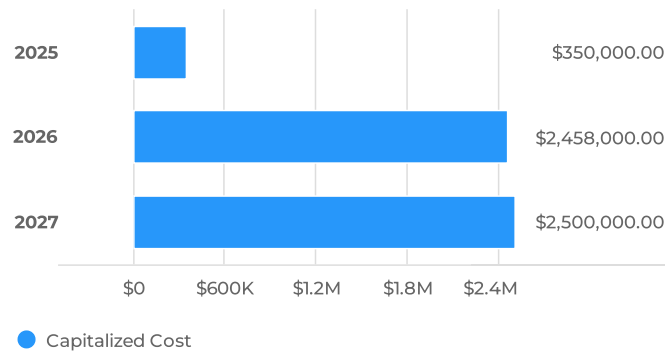
Total Budget (all years)

\$5.308M

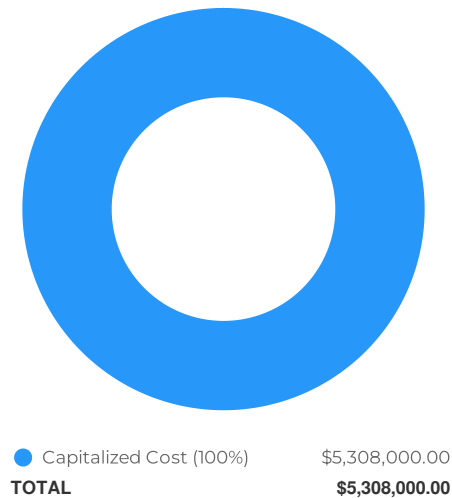
Project Total

\$5.308M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2025 | FY2026 | FY2027 | Total |
|------------------|------------------|--------------------|--------------------|--------------------|
| Capitalized Cost | \$350,000 | \$2,458,000 | \$2,500,000 | \$5,308,000 |
| Total | \$350,000 | \$2,458,000 | \$2,500,000 | \$5,308,000 |

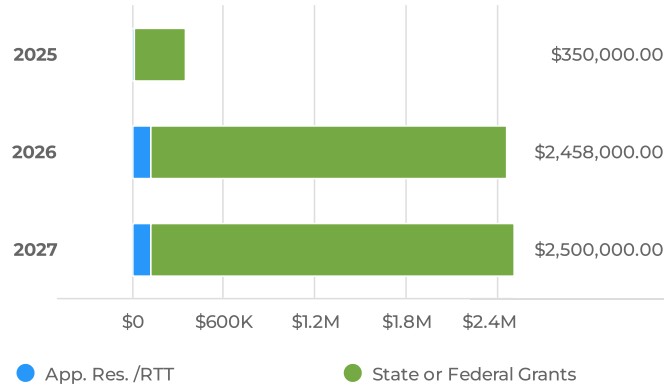


Funding Sources

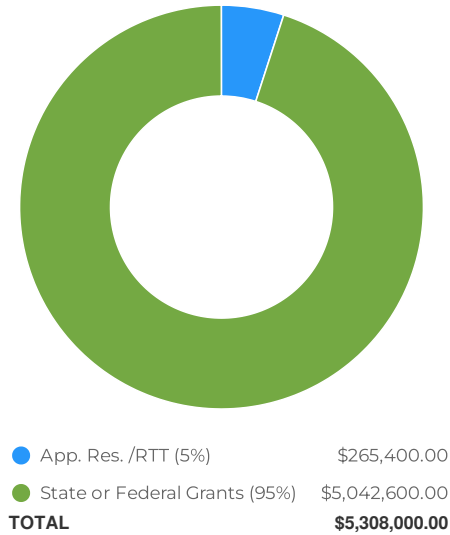
Total Budget (all years)
\$5.308M

Project Total
\$5.308M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2025 | FY2026 | FY2027 | Total |
|-------------------------|------------------|--------------------|--------------------|--------------------|
| App. Res. /RTT | \$17,500 | \$122,900 | \$125,000 | \$265,400 |
| State or Federal Grants | \$332,500 | \$2,335,100 | \$2,375,000 | \$5,042,600 |
| Total | \$350,000 | \$2,458,000 | \$2,500,000 | \$5,308,000 |



Operational Costs

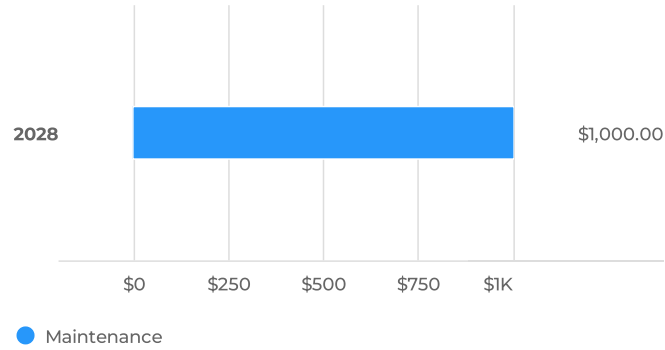
Total Budget (all years)

\$1K

Project Total

\$1K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2028 | Total |
|-------------------|----------------|----------------|
| Maintenance | \$1,000 | \$1,000 |
| Total | \$1,000 | \$1,000 |

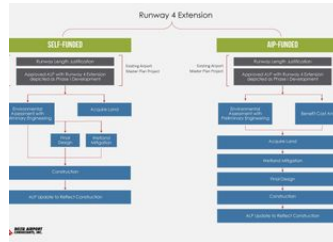
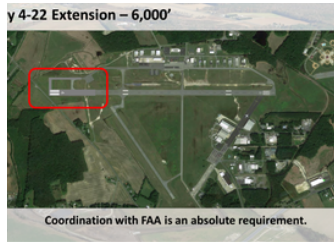


Runway 4-22 - 6000' Expansion and Rehabilitation

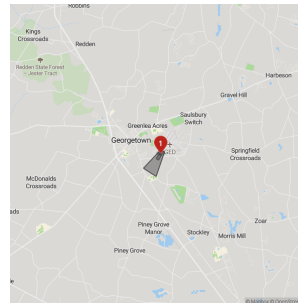
Overview

| | |
|---------------|---------------------------|
| Request Owner | Robert Bryant |
| Department | Airport and Business Park |
| Type | Other |

Images



Location



Capital Cost

FY2024 Budget

\$1,000,000

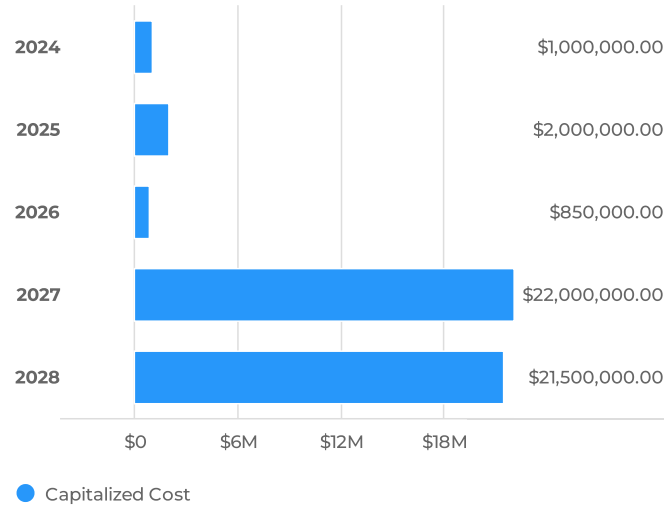
Total Budget (all years)

\$47.35M

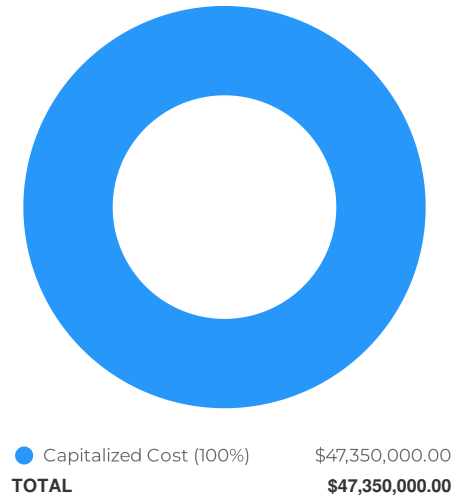
Project Total

\$47.35M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|--------------------|--------------------|------------------|---------------------|---------------------|---------------------|
| Capitalized Cost | \$1,000,000 | \$2,000,000 | \$850,000 | \$22,000,000 | \$21,500,000 | \$47,350,000 |
| Total | \$1,000,000 | \$2,000,000 | \$850,000 | \$22,000,000 | \$21,500,000 | \$47,350,000 |



Funding Sources

FY2024 Budget

\$1,000,000

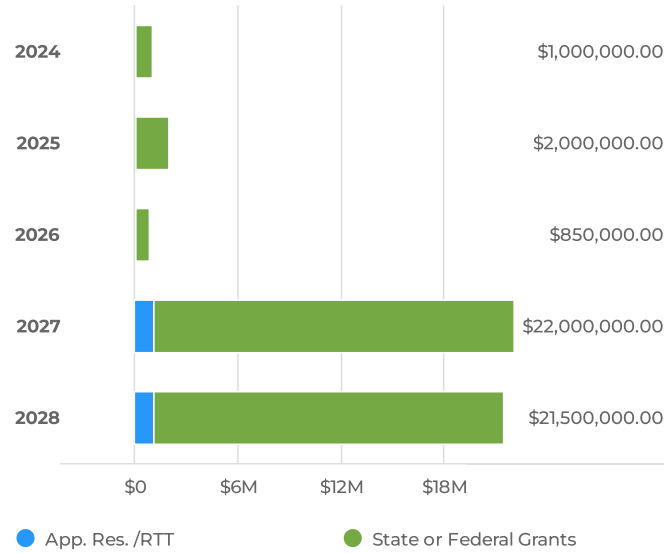
Total Budget (all years)

\$47.35M

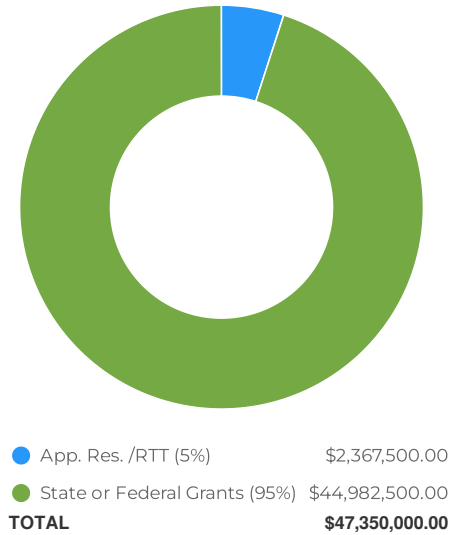
Project Total

\$47.35M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------------|--------------------|--------------------|------------------|---------------------|---------------------|---------------------|
| App. Res. /RTT | \$50,000 | \$100,000 | \$42,500 | \$1,100,000 | \$1,075,000 | \$2,367,500 |
| State or Federal Grants | \$950,000 | \$1,900,000 | \$807,500 | \$20,900,000 | \$20,425,000 | \$44,982,500 |
| Total | \$1,000,000 | \$2,000,000 | \$850,000 | \$22,000,000 | \$21,500,000 | \$47,350,000 |

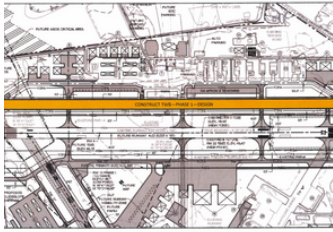


Runway 4-22 Taxiway B

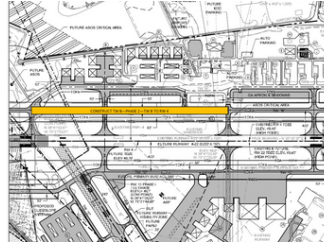
Overview

| | |
|---------------|---------------------------|
| Request Owner | Robert Bryant |
| Department | Airport and Business Park |
| Type | Other |

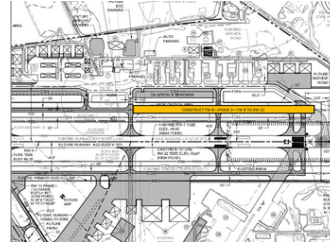
Images



4-22 Twy B Phase 1

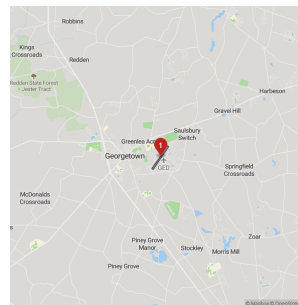


4-22 Twy B Phase 2



4-22 Twy B Phase 3

Location



Capital Cost

FY2024 Budget

\$3,250,000

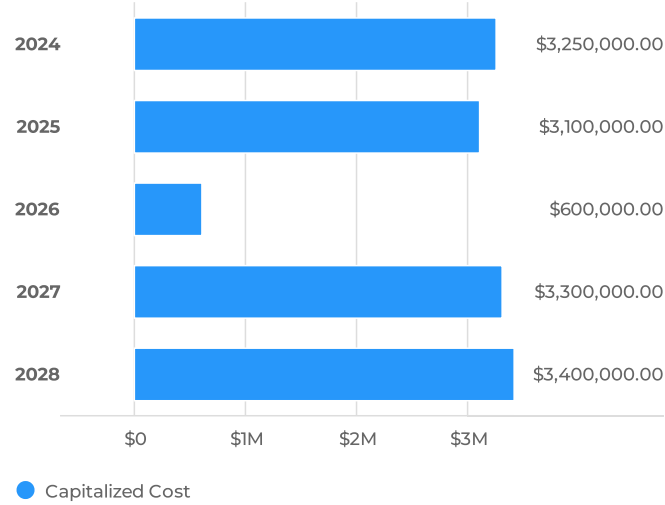
Total Budget (all years)

\$13.65M

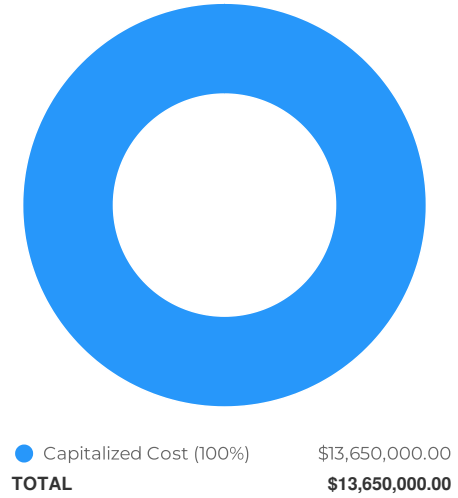
Project Total

\$13.65M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|--------------------|--------------------|------------------|--------------------|--------------------|---------------------|
| Capitalized Cost | \$3,250,000 | \$3,100,000 | \$600,000 | \$3,300,000 | \$3,400,000 | \$13,650,000 |
| Total | \$3,250,000 | \$3,100,000 | \$600,000 | \$3,300,000 | \$3,400,000 | \$13,650,000 |



Funding Sources

FY2024 Budget

\$3,250,000

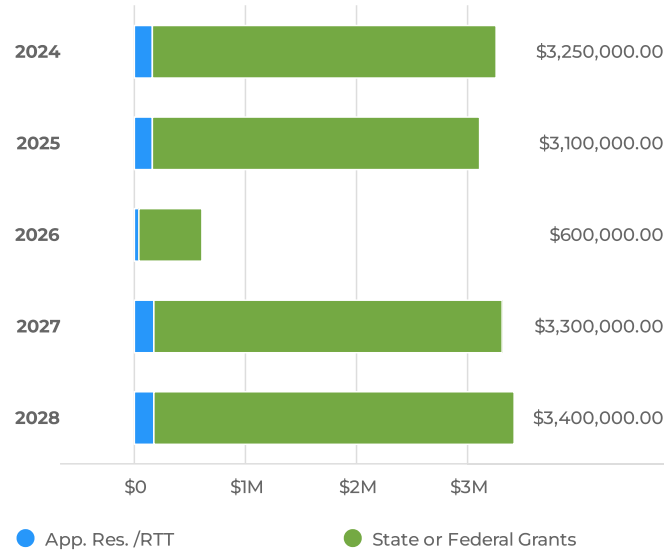
Total Budget (all years)

\$13.65M

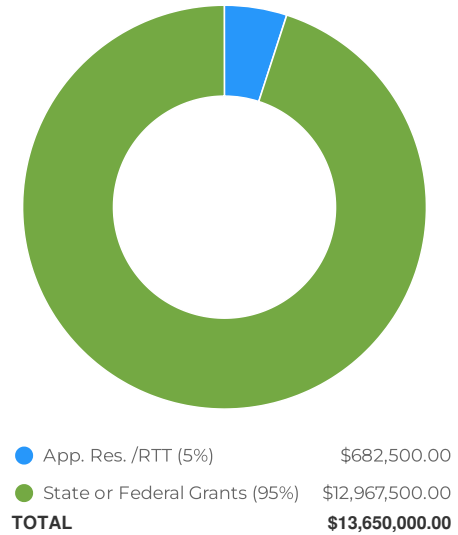
Project Total

\$13.65M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------------|--------------------|--------------------|------------------|--------------------|--------------------|---------------------|
| App. Res. /RTT | \$162,500 | \$155,000 | \$30,000 | \$165,000 | \$170,000 | \$682,500 |
| State or Federal Grants | \$3,087,500 | \$2,945,000 | \$570,000 | \$3,135,000 | \$3,230,000 | \$12,967,500 |
| Total | \$3,250,000 | \$3,100,000 | \$600,000 | \$3,300,000 | \$3,400,000 | \$13,650,000 |

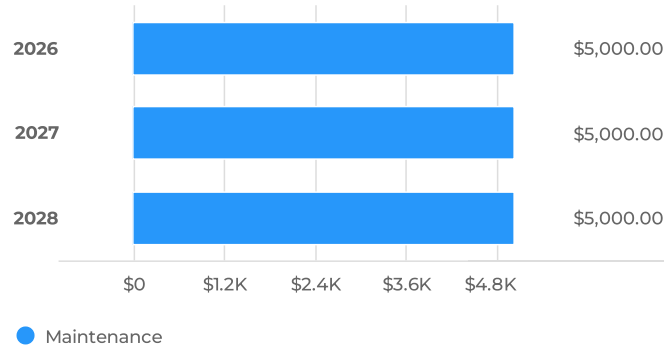


Operational Costs

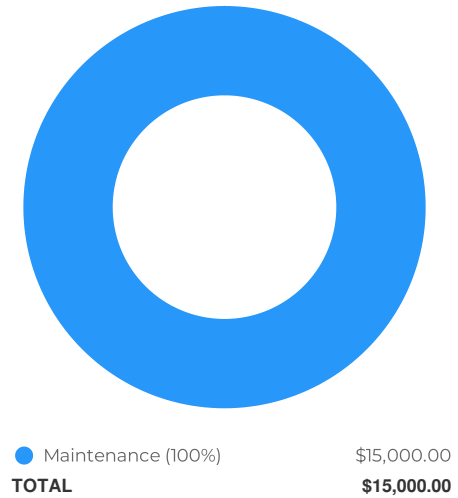
Total Budget (all years)
\$15K

Project Total
\$15K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|-----------------|
| Maintenance | \$5,000 | \$5,000 | \$5,000 | \$15,000 |
| Total | \$5,000 | \$5,000 | \$5,000 | \$15,000 |



Stormwater Improvements

Overview

| | |
|---------------|----------------------------------------|
| Request Owner | Mark Parker, Assistant County Engineer |
| Department | Airport and Business Park |
| Type | Other |

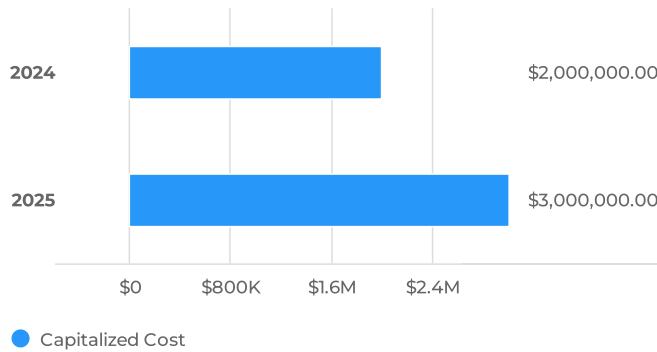
Location



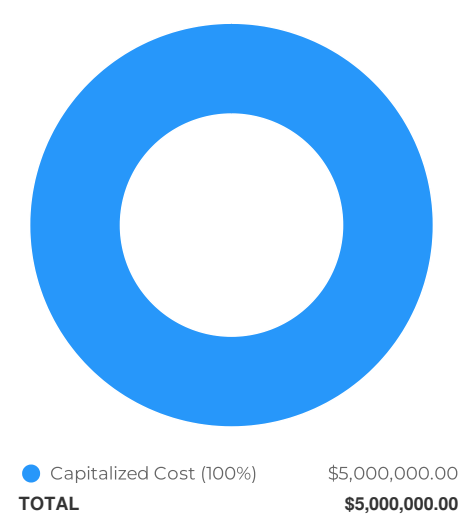
Capital Cost

| | | |
|--------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$2,000,000 | \$5M | \$5M |

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | | |
|------------------------|-------------|-------------|-------------|
| Capital Cost | FY2024 | FY2025 | Total |
| Capitalized Cost | \$2,000,000 | \$3,000,000 | \$5,000,000 |
| Total | \$2,000,000 | \$3,000,000 | \$5,000,000 |



Funding Sources

FY2024 Budget

\$2,000,000

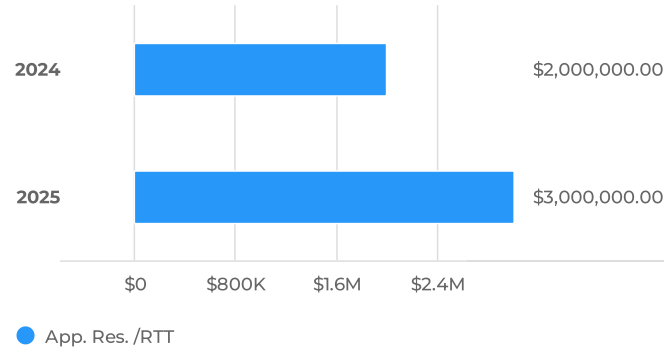
Total Budget (all years)

\$5M

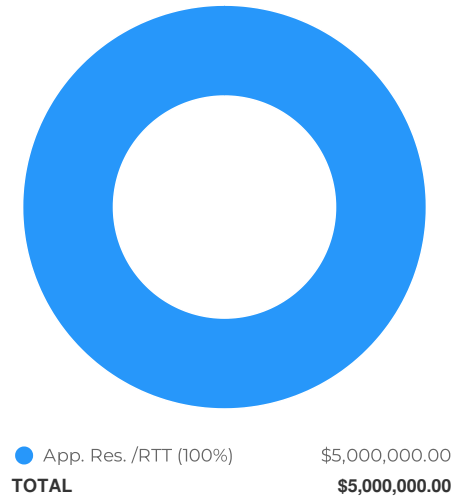
Project Total

\$5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|-----------------|--------------------|--------------------|--------------------|
| App. Res. /RTT | \$2,000,000 | \$3,000,000 | \$5,000,000 |
| Total | \$2,000,000 | \$3,000,000 | \$5,000,000 |

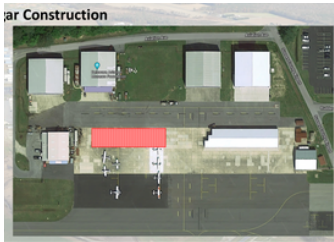


T-Hangar Construction

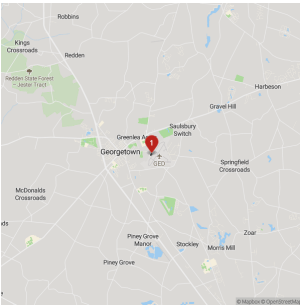
Overview

| | |
|---------------|---------------------------|
| Request Owner | Robert Bryant |
| Department | Airport and Business Park |
| Type | Other |

Images



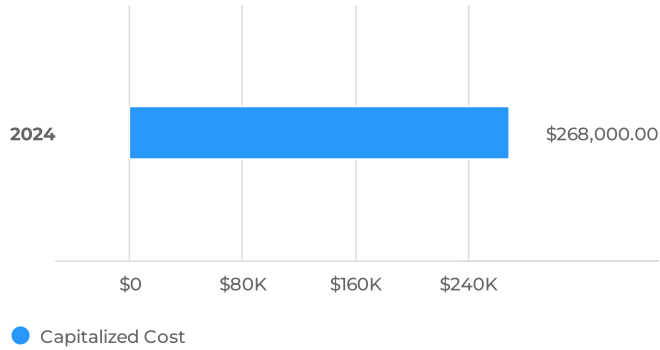
Location



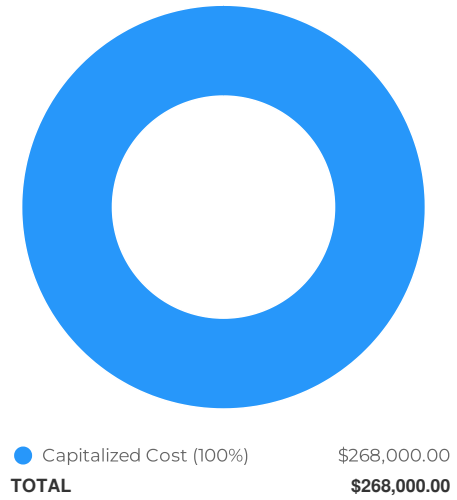
Capital Cost

| | | |
|------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$268,000 | \$268K | \$268K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

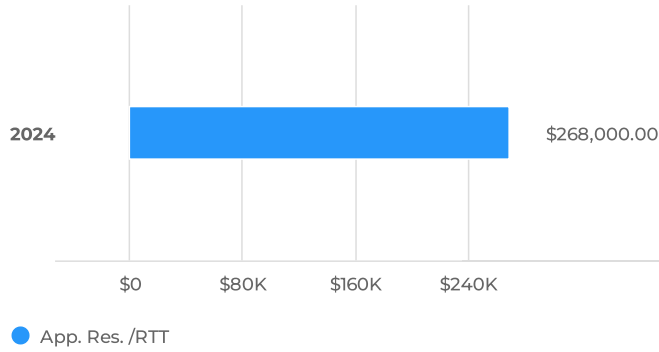
| Capital Cost | FY2024 | Total |
|------------------|------------------|------------------|
| Capitalized Cost | \$268,000 | \$268,000 |
| Total | \$268,000 | \$268,000 |



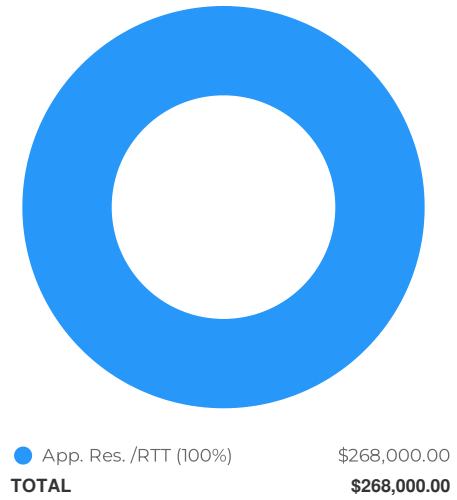
Funding Sources

| | | |
|------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$268,000 | \$268K | \$268K |

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-----------------|------------------|------------------|
| App. Res. /RTT | \$268,000 | \$268,000 |
| Total | \$268,000 | \$268,000 |



Operational Costs

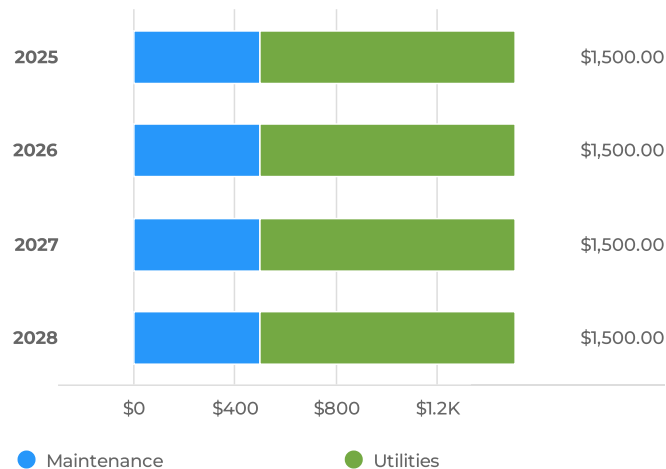
Total Budget (all years)

\$6K

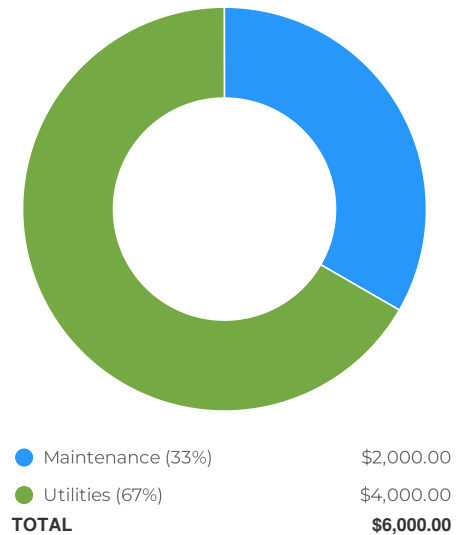
Project Total

\$6K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| Utilities | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$4,000 |
| Maintenance | \$500 | \$500 | \$500 | \$500 | \$2,000 |
| Total | \$1,500 | \$1,500 | \$1,500 | \$1,500 | \$6,000 |



Operating Revenue

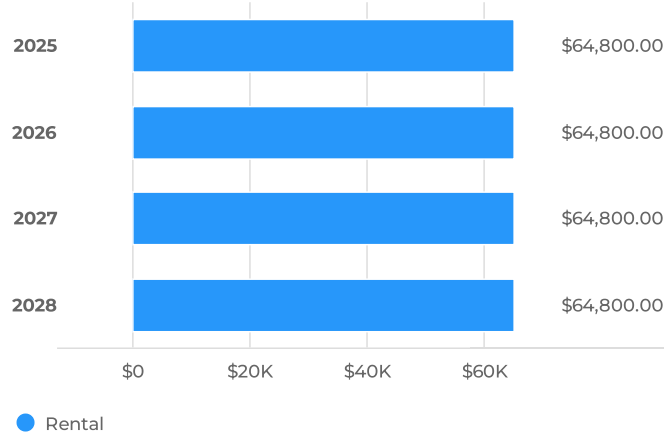
Total Budget (all years)

\$259.2K

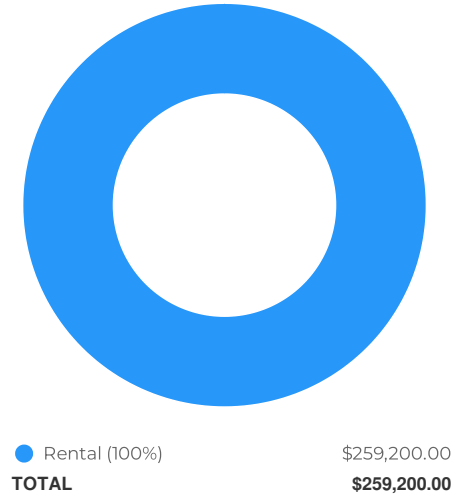
Project Total

\$259.2K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Rental | \$64,800 | \$64,800 | \$64,800 | \$64,800 | \$259,200 |
| Total | \$64,800 | \$64,800 | \$64,800 | \$64,800 | \$259,200 |



ENGINEERING ADMINISTRATION REQUESTS

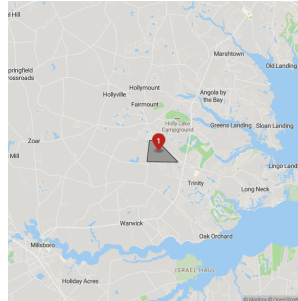


Clean Water Enhancement

Overview

| | |
|---------------|-------------------------------|
| Request Owner | Hans Medlarz, County Engineer |
| Department | Engineering Administration |
| Type | Other |

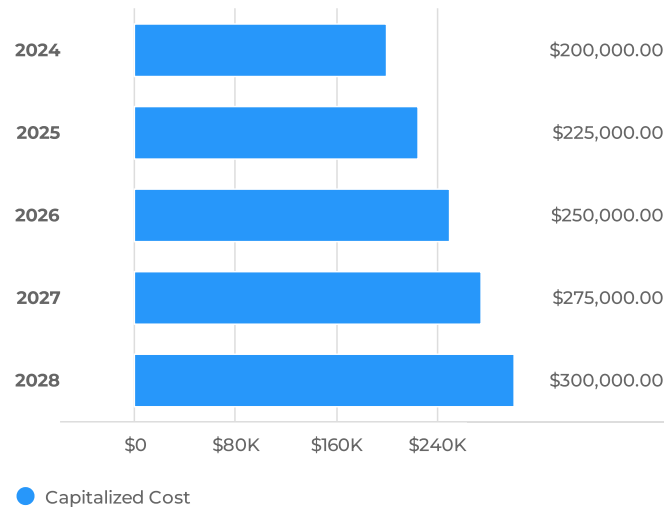
Location



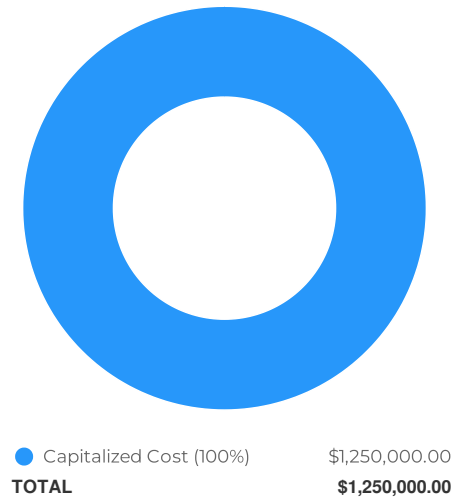
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$200,000 | \$1.25M | \$1.25M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Capitalized Cost | \$200,000 | \$225,000 | \$250,000 | \$275,000 | \$300,000 | \$1,250,000 |
| Total | \$200,000 | \$225,000 | \$250,000 | \$275,000 | \$300,000 | \$1,250,000 |



Funding Sources

FY2024 Budget

\$200,000

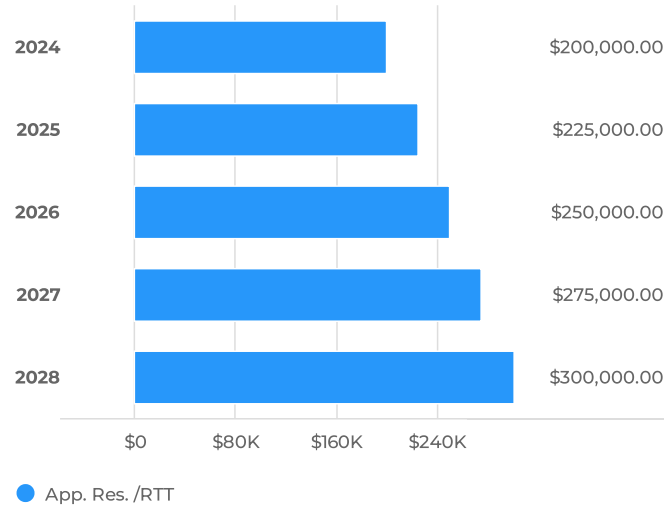
Total Budget (all years)

\$1.25M

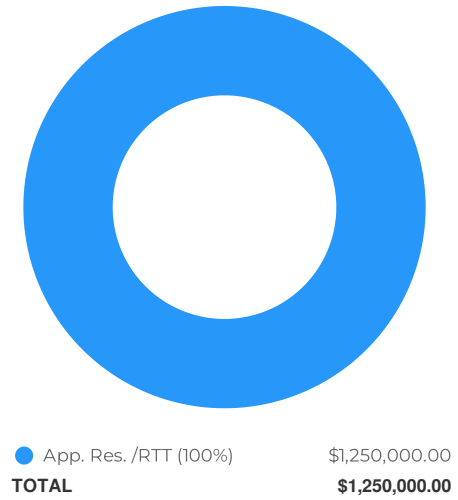
Project Total

\$1.25M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-----------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| App. Res. /RTT | \$200,000 | \$225,000 | \$250,000 | \$275,000 | \$300,000 | \$1,250,000 |
| Total | \$200,000 | \$225,000 | \$250,000 | \$275,000 | \$300,000 | \$1,250,000 |



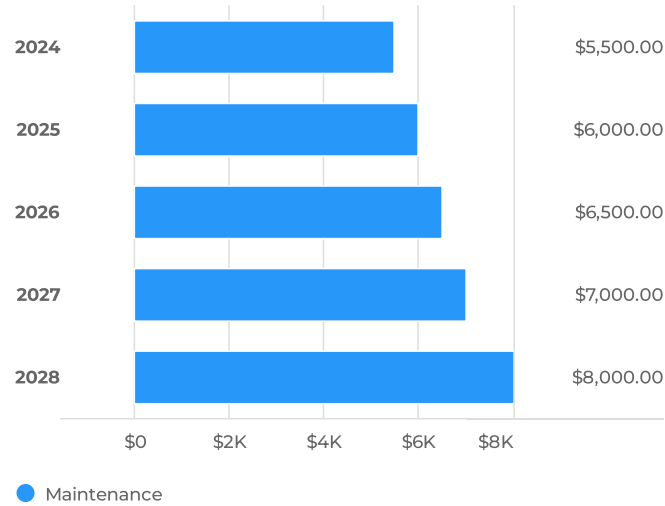
Operational Costs

FY2024 Budget
\$5,500

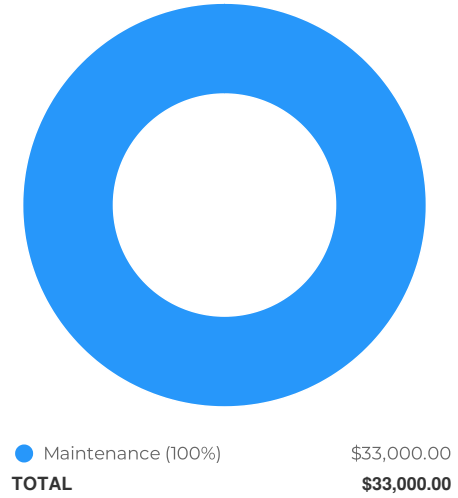
Total Budget (all years)
\$33K

Project Total
\$33K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Maintenance | \$5,500 | \$6,000 | \$6,500 | \$7,000 | \$8,000 | \$33,000 |
| Total | \$5,500 | \$6,000 | \$6,500 | \$7,000 | \$8,000 | \$33,000 |



Landfill Property Acquisition

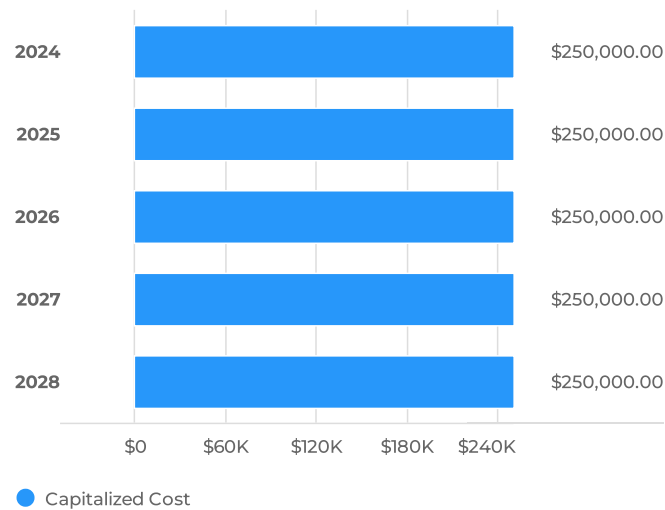
Overview

| | |
|---------------|----------------------------|
| Request Owner | Gina Jennings |
| Department | Engineering Administration |
| Type | Other |

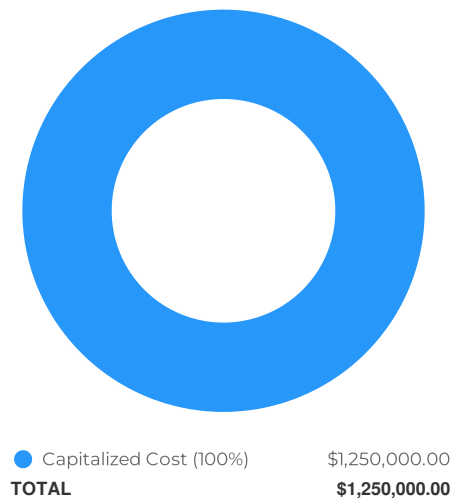
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$250,000 | \$1.25M | \$1.25M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Capitalized Cost | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000 |
| Total | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000 |



Funding Sources

FY2024 Budget

\$250,000

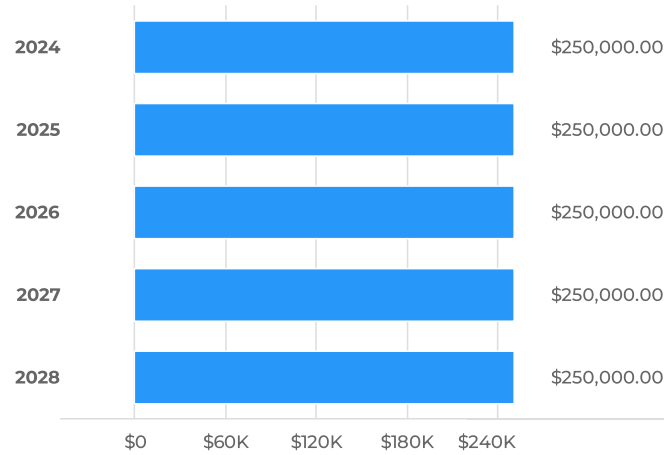
Total Budget (all years)

\$1.25M

Project Total

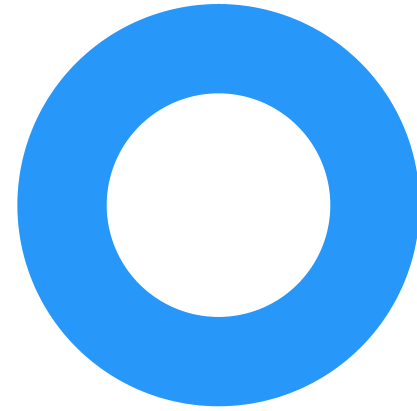
\$1.25M

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%)

\$1,250,000.00

TOTAL

\$1,250,000.00

Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-----------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| App. Res. /RTT | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000 |
| Total | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,250,000 |



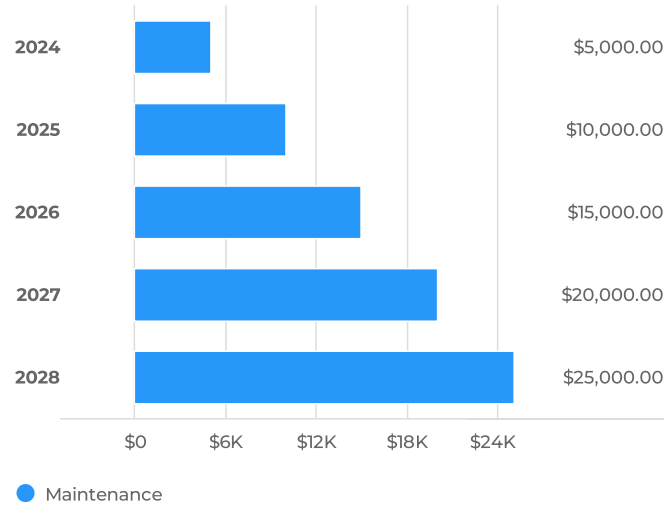
Operational Costs

FY2024 Budget
\$5,000

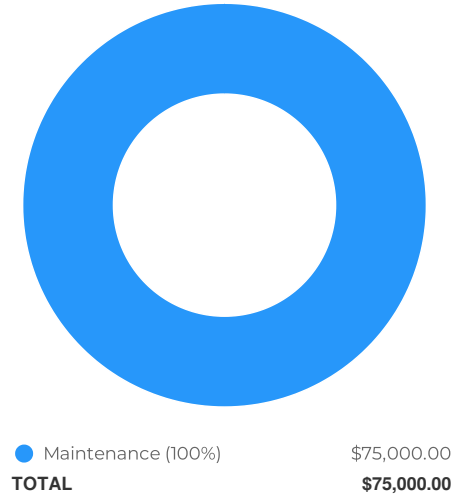
Total Budget (all years)
\$75K

Project Total
\$75K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Maintenance | \$5,000 | \$10,000 | \$15,000 | \$20,000 | \$25,000 | \$75,000 |
| Total | \$5,000 | \$10,000 | \$15,000 | \$20,000 | \$25,000 | \$75,000 |



ENTERPRISE CAPITAL REQUESTS



Blackwater Village

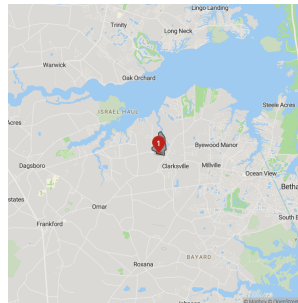
Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Location



Capital Cost

FY2024 Budget

\$3,000,000

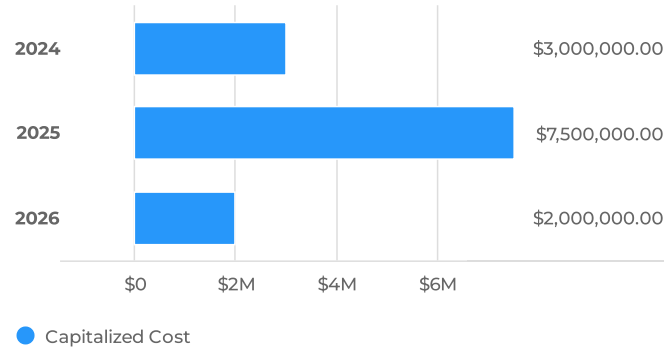
Total Budget (all years)

\$12.5M

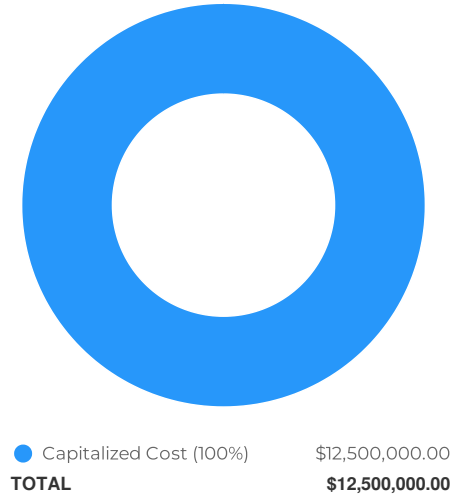
Project Total

\$12.5M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | Total |
|------------------|--------------------|--------------------|--------------------|---------------------|
| Capitalized Cost | \$3,000,000 | \$7,500,000 | \$2,000,000 | \$12,500,000 |
| Total | \$3,000,000 | \$7,500,000 | \$2,000,000 | \$12,500,000 |



Funding Sources

FY2024 Budget

\$3,000,000

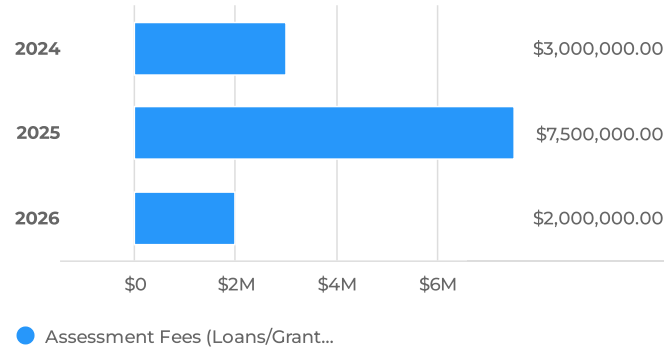
Total Budget (all years)

\$12.5M

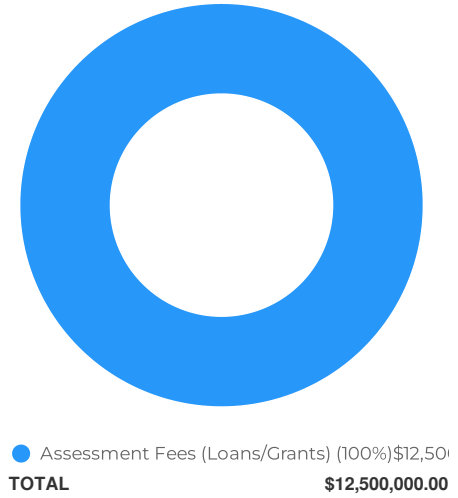
Project Total

\$12.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | Total |
|--------------------------------|--------------------|--------------------|--------------------|---------------------|
| Assessment Fees (Loans/Grants) | \$3,000,000 | \$7,500,000 | \$2,000,000 | \$12,500,000 |
| Total | \$3,000,000 | \$7,500,000 | \$2,000,000 | \$12,500,000 |

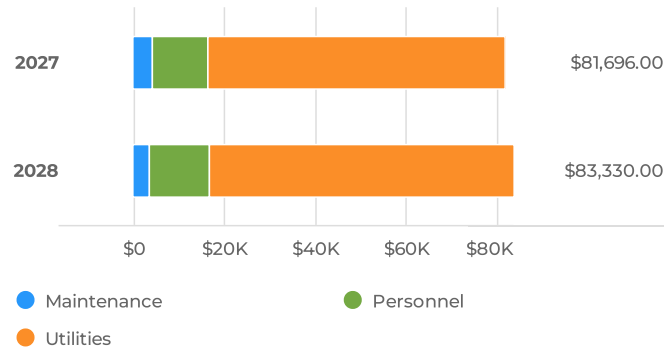


Operational Costs

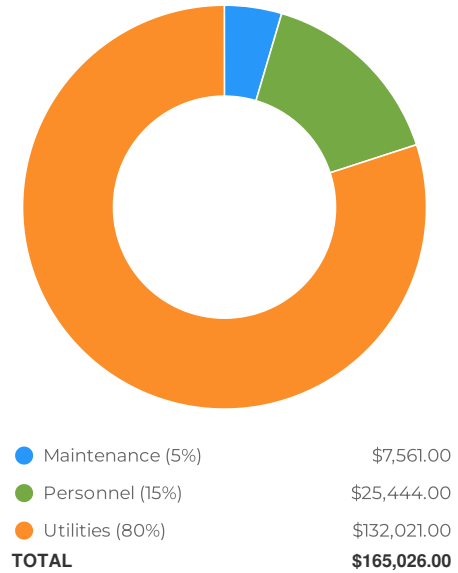
Total Budget (all years)
\$165.026K

Project Total
\$165.026K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|------------------|
| Personnel | \$12,254 | \$13,190 | \$25,444 |
| Utilities | \$65,357 | \$66,664 | \$132,021 |
| Maintenance | \$4,085 | \$3,476 | \$7,561 |
| Total | \$81,696 | \$83,330 | \$165,026 |



Operating Revenue

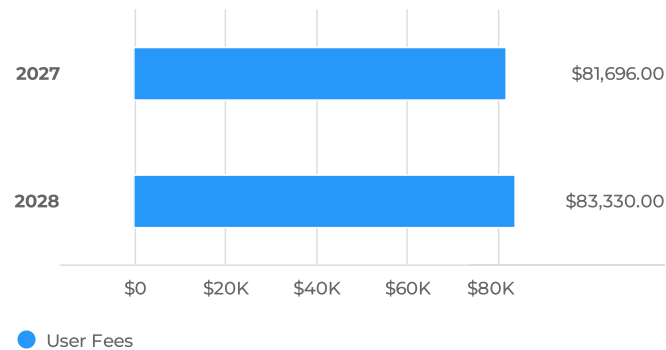
Total Budget (all years)

\$165.026K

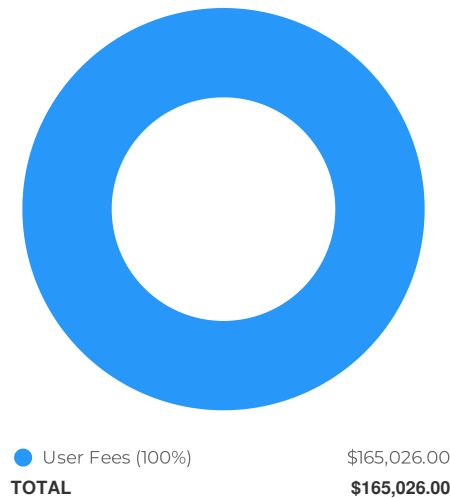
Project Total

\$165.026K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|------------------|
| User Fees | \$81,696 | \$83,330 | \$165,026 |
| Total | \$81,696 | \$83,330 | \$165,026 |



Briarwood

Overview

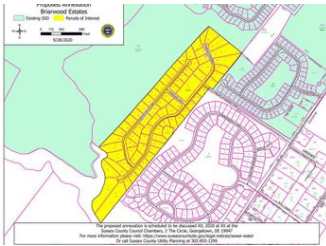
| | |
|----------------------|---------------------|
| Request Owner | John Ashman |
| Est. Start Date | 02/01/2023 |
| Est. Completion Date | 09/30/2024 |
| Department | Enterprise Capital |
| Type | Capital Improvement |

Description

Briarwood is an expansion of the Sussex County Unified Sewer District (West Rehoboth area). It includes parcels in the community known as Briarwood Estates off of Route 24, John J. Williams Hwy.

This project will remove approximately 66 existing on-site septic systems, some immediately adjacent to Love Creek which discharges into the Rehoboth Bay.

Images

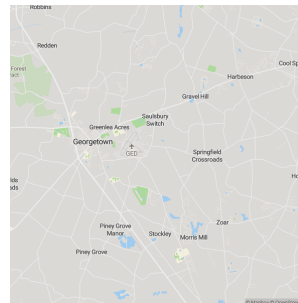


Briarwood

Details

| | |
|-----------------|------------------|
| Type of Project | New Construction |
|-----------------|------------------|

Location



Capital Cost

FY2024 Budget

\$2,100,000

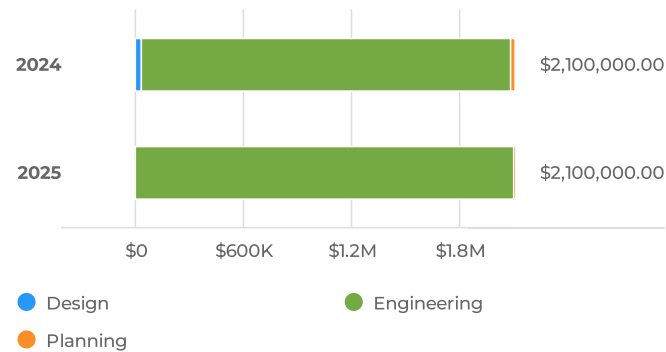
Total Budget (all years)

\$4.2M

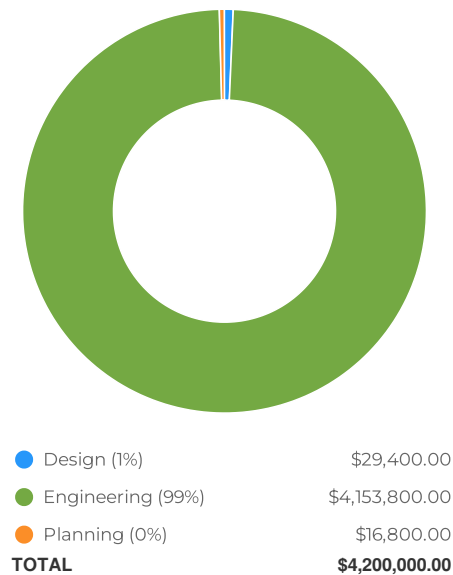
Project Total

\$4.2M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|--------------|--------------------|--------------------|--------------------|
| Planning | \$16,800 | | \$16,800 |
| Design | \$29,400 | | \$29,400 |
| Engineering | \$2,053,800 | \$2,100,000 | \$4,153,800 |
| Total | \$2,100,000 | \$2,100,000 | \$4,200,000 |



Funding Sources

FY2024 Budget

\$2,100,000

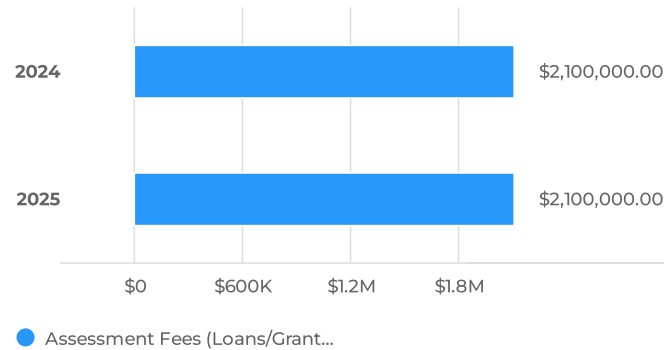
Total Budget (all years)

\$4.2M

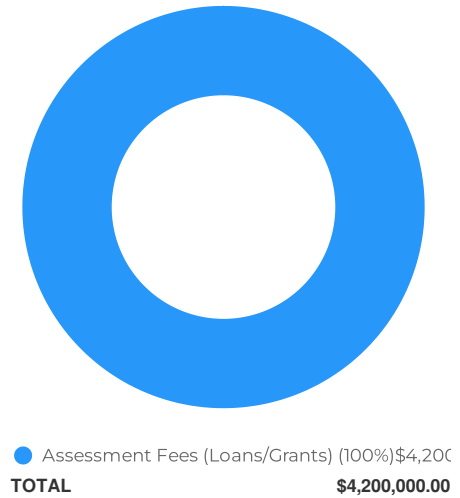
Project Total

\$4.2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$2,100,000 | \$2,100,000 | \$4,200,000 |
| Total | \$2,100,000 | \$2,100,000 | \$4,200,000 |



Operational Costs

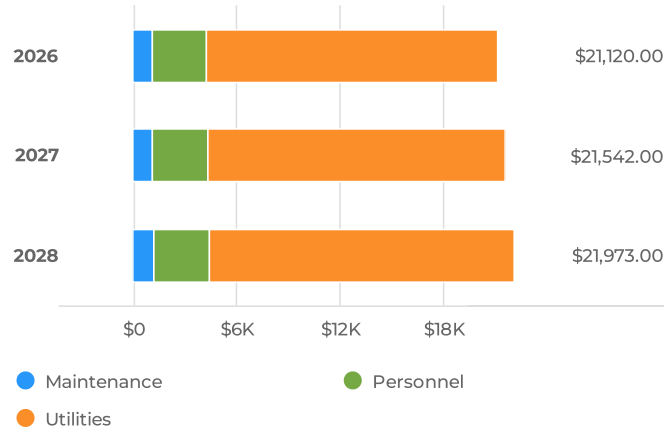
Total Budget (all years)

\$64.635K

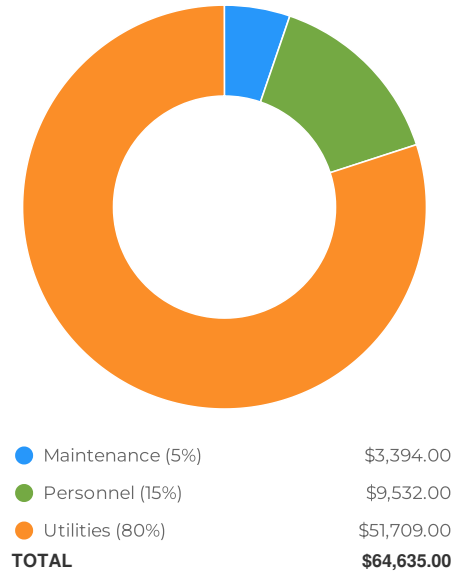
Project Total

\$64.635K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|
| Personnel | \$3,115 | \$3,177 | \$3,240 | \$9,532 |
| Utilities | \$16,896 | \$17,234 | \$17,579 | \$51,709 |
| Maintenance | \$1,109 | \$1,131 | \$1,154 | \$3,394 |
| Total | \$21,120 | \$21,542 | \$21,973 | \$64,635 |



Operating Revenue

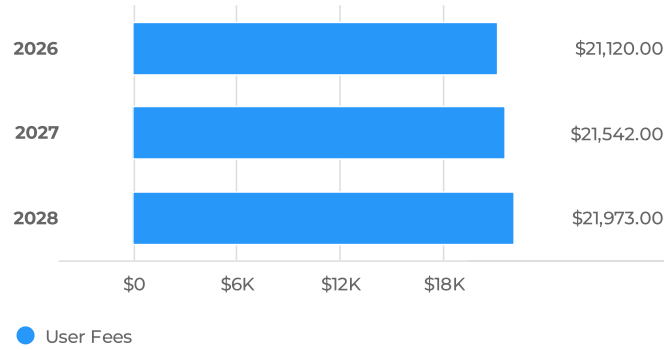
Total Budget (all years)

\$64.635K

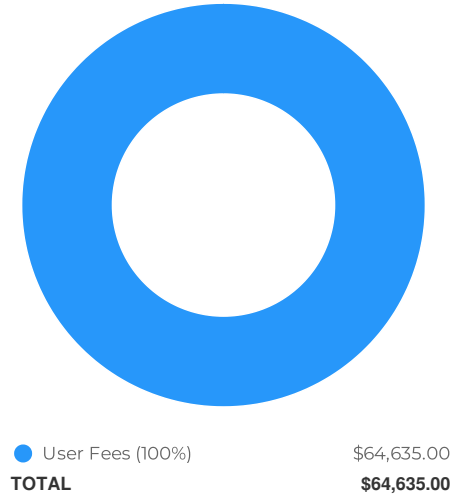
Project Total

\$64.635K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|
| User Fees | \$21,120 | \$21,542 | \$21,973 | \$64,635 |
| Total | \$21,120 | \$21,542 | \$21,973 | \$64,635 |



Chapel Branch

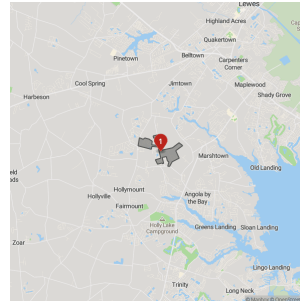
Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Location



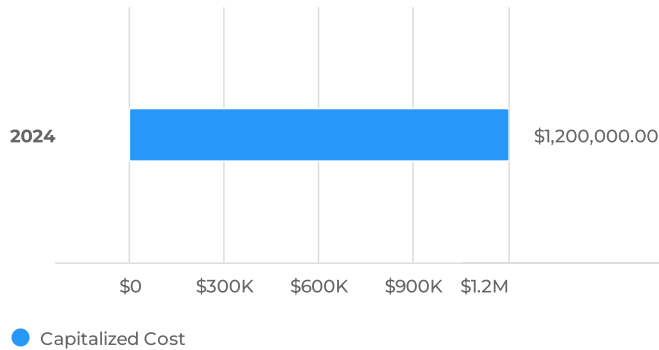
Capital Cost

FY2024 Budget
\$1,200,000

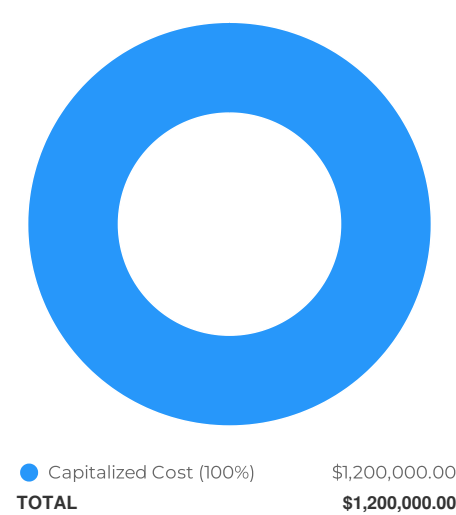
Total Budget (all years)
\$1.2M

Project Total
\$1.2M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|------------------------|-------------|-------------|
| Capital Cost | FY2024 | Total |
| Capitalized Cost | \$1,200,000 | \$1,200,000 |
| Total | \$1,200,000 | \$1,200,000 |



Funding Sources

FY2024 Budget

\$1,200,000

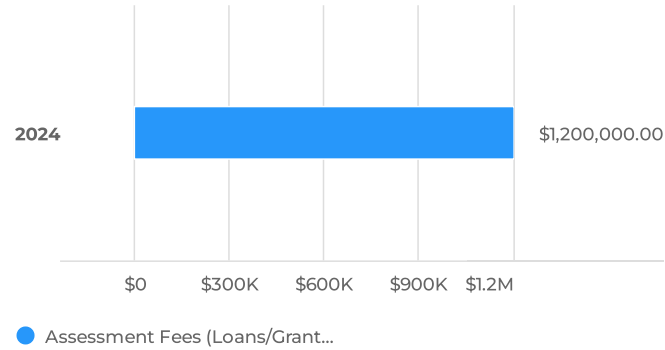
Total Budget (all years)

\$1.2M

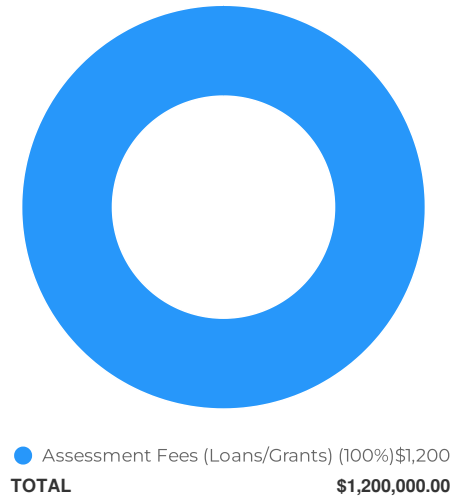
Project Total

\$1.2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|--------------------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$1,200,000 | \$1,200,000 |
| Total | \$1,200,000 | \$1,200,000 |

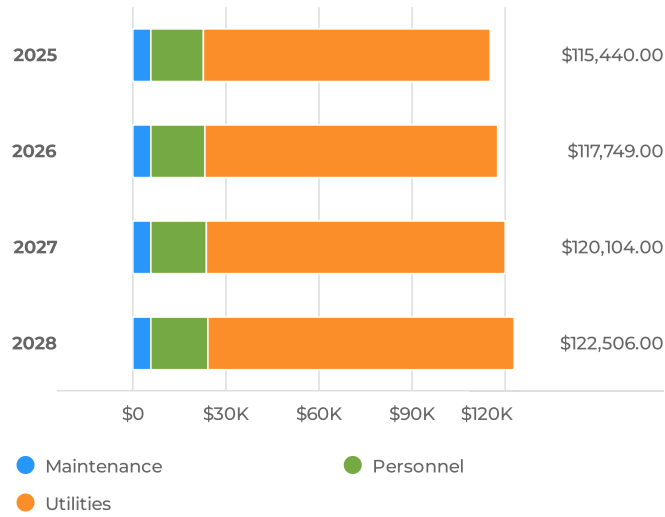


Operational Costs

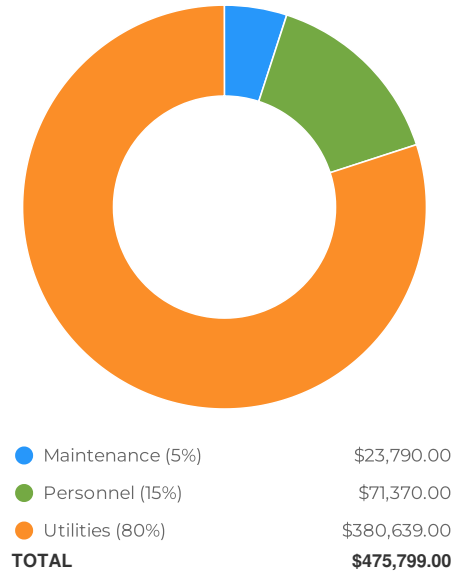
Total Budget (all years)
\$475.799K

Project Total
\$475.799K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel | \$17,316 | \$17,662 | \$18,016 | \$18,376 | \$71,370 |
| Utilities | \$92,352 | \$94,199 | \$96,083 | \$98,005 | \$380,639 |
| Maintenance | \$5,772 | \$5,888 | \$6,005 | \$6,125 | \$23,790 |
| Total | \$115,440 | \$117,749 | \$120,104 | \$122,506 | \$475,799 |



Operating Revenue

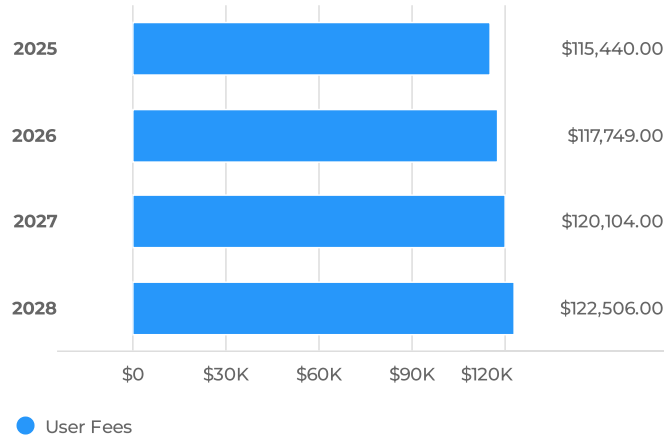
Total Budget (all years)

\$475.799K

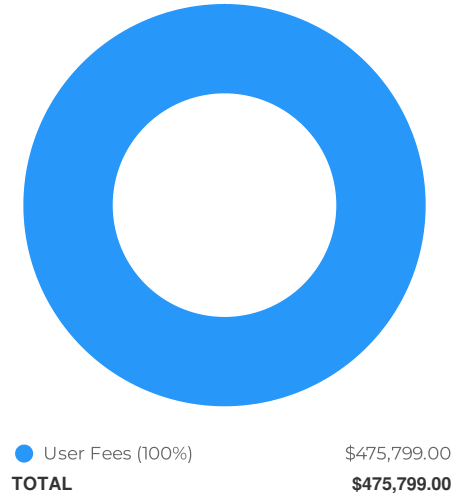
Project Total

\$475.799K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|------------------|------------------|------------------|------------------|------------------|
| User Fees | \$115,440 | \$117,749 | \$120,104 | \$122,506 | \$475,799 |
| Total | \$115,440 | \$117,749 | \$120,104 | \$122,506 | \$475,799 |



Concord Road/Route 13 Commercial

Overview

| | |
|----------------------|---------------------|
| Request Owner | John Ashman |
| Est. Start Date | 06/01/2023 |
| Est. Completion Date | 12/29/2023 |
| Department | Enterprise Capital |
| Type | Capital Improvement |

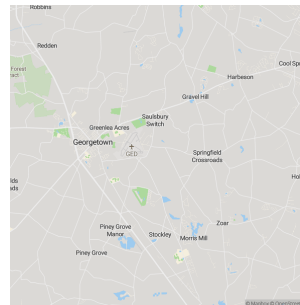
Description

Finish the sewer infrastructure on the east side of Route 13 and extend forcemain south to provide a connection for Lakeside MHP.

Details

| | |
|-----------------|-----------|
| Type of Project | Expansion |
|-----------------|-----------|

Location



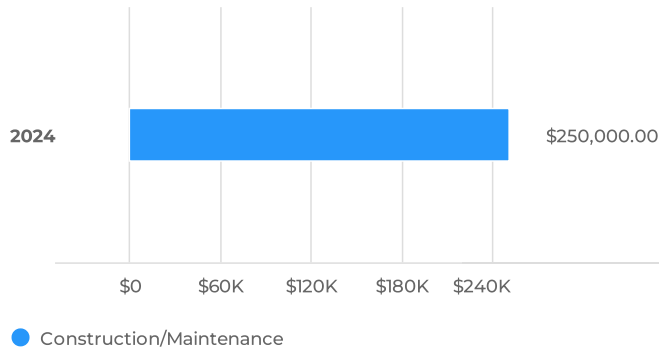
Capital Cost

FY2024 Budget
\$250,000

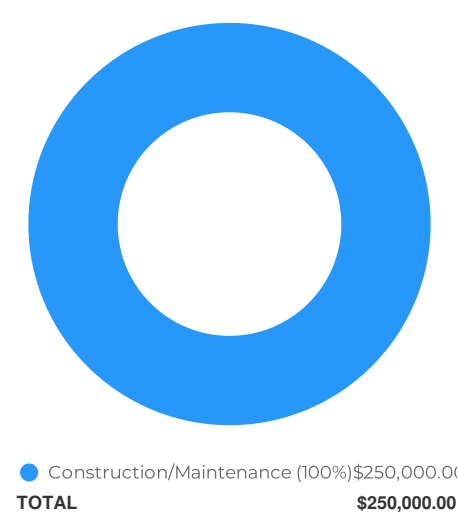
Total Budget (all years)
\$250K

Project Total
\$250K

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|--------------------------|-----------|-----------|
| Capital Cost | FY2024 | Total |
| Construction/Maintenance | \$250,000 | \$250,000 |
| Total | \$250,000 | \$250,000 |



Funding Sources

FY2024 Budget

\$250,000

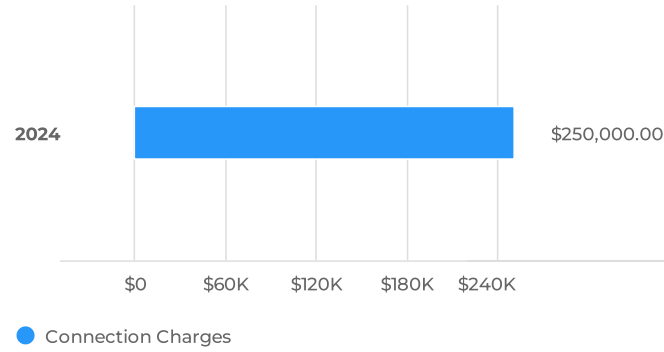
Total Budget (all years)

\$250K

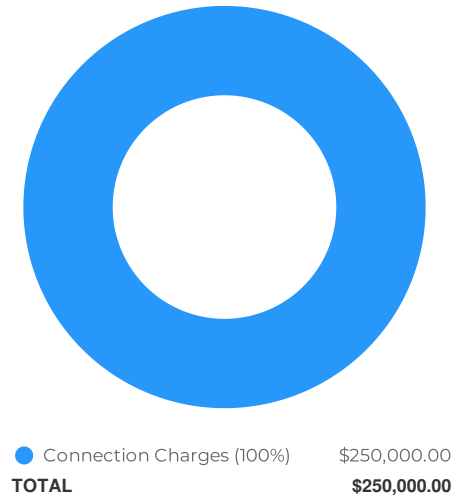
Project Total

\$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|--------------------|------------------|------------------|
| Connection Charges | \$250,000 | \$250,000 |
| Total | \$250,000 | \$250,000 |



Countryside Hamlet

Overview

| | |
|----------------------|---------------------|
| Request Owner | John Ashman |
| Est. Start Date | 06/01/2023 |
| Est. Completion Date | 05/31/2024 |
| Department | Enterprise Capital |
| Type | Capital Improvement |

Description

This project will service the Countryside Hamlet Community, which consists of 47 manufactured home sites on one parcel of land located on Lazy Lagoon Road in the Dagsboro/Frankford area of the Sussex County Unified Sanitary Sewer District. This Community was originally built with a central on-site community septic system serving all of the manufactured home sites. The existing system is now failing and unable to support the existing home sites. This project will replace the failing septic system by utilizing the existing gravity collection system, constructing a new pump station and installing a new force main servicing a connection point on Delaware Avenue in Frankford.

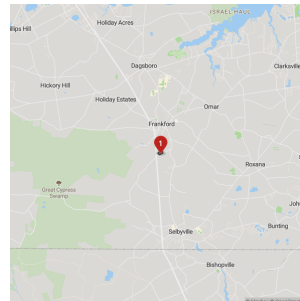
Images



Details

| | |
|-----------------|------------------|
| Type of Project | New Construction |
|-----------------|------------------|

Location



Capital Cost

FY2024 Budget

\$2,000,000

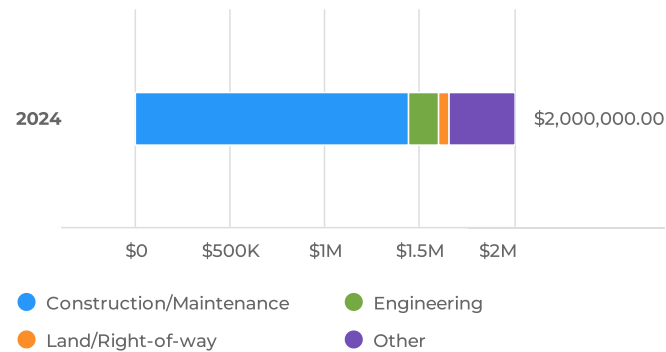
Total Budget (all years)

\$2M

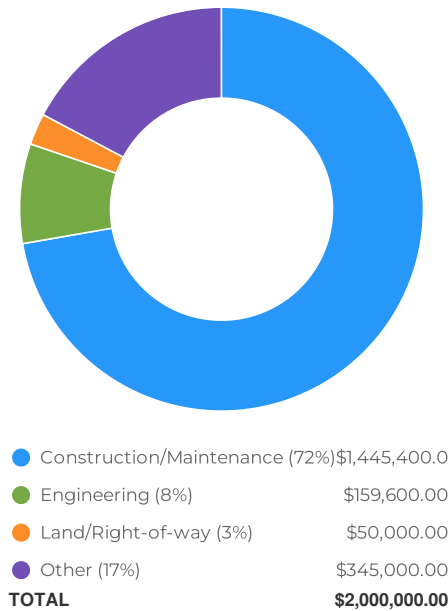
Project Total

\$2M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|--------------------------|--------------------|--------------------|
| Engineering | \$159,600 | \$159,600 |
| Land/Right-of-way | \$50,000 | \$50,000 |
| Construction/Maintenance | \$1,445,400 | \$1,445,400 |
| Other | \$345,000 | \$345,000 |
| Total | \$2,000,000 | \$2,000,000 |



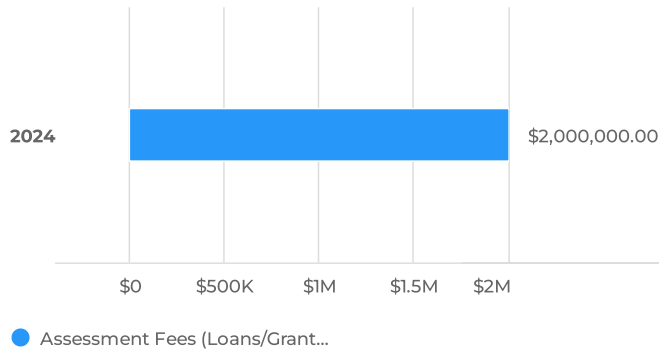
Funding Sources

FY2024 Budget
\$2,000,000

Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|--------------------------------|-------------|-------------|
| Funding Sources | FY2024 | Total |
| Assessment Fees (Loans/Grants) | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



Operational Costs

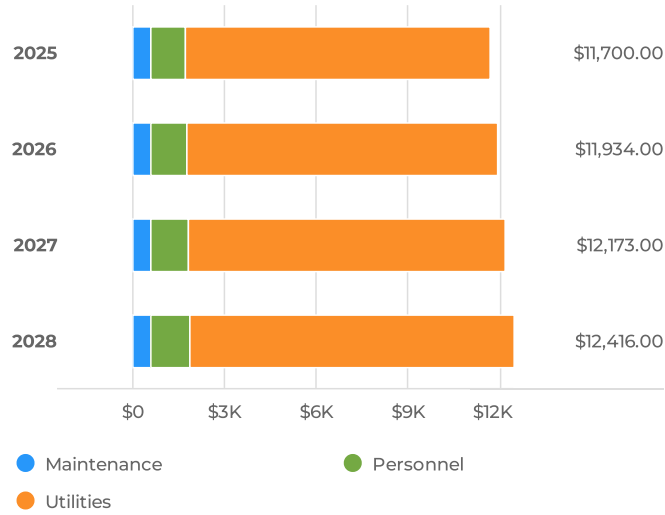
Total Budget (all years)

\$48.223K

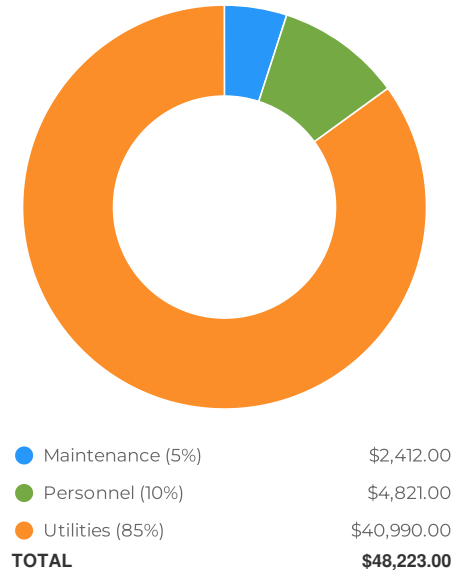
Project Total

\$48.223K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Personnel | \$1,170 | \$1,193 | \$1,217 | \$1,241 | \$4,821 |
| Utilities | \$9,945 | \$10,144 | \$10,347 | \$10,554 | \$40,990 |
| Maintenance | \$585 | \$597 | \$609 | \$621 | \$2,412 |
| Total | \$11,700 | \$11,934 | \$12,173 | \$12,416 | \$48,223 |



Operating Revenue

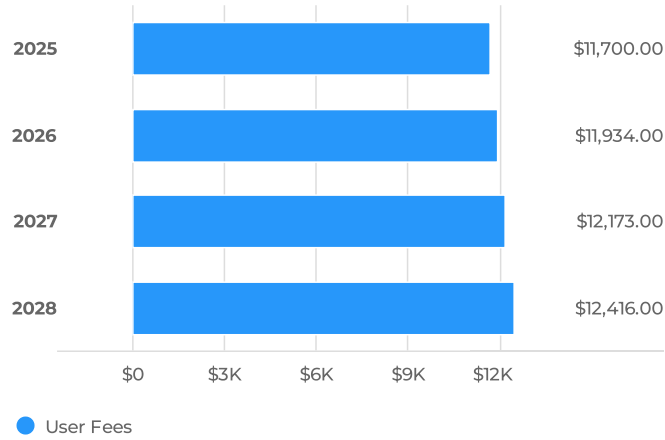
Total Budget (all years)

\$48.223K

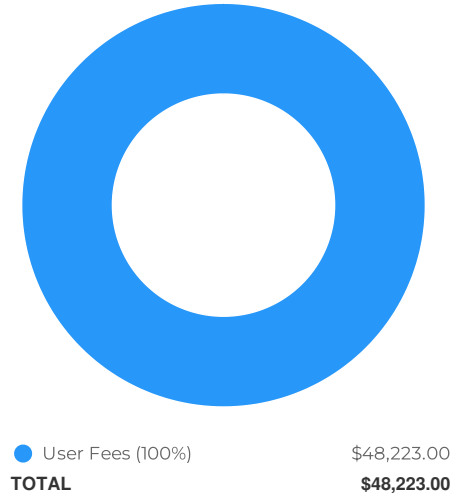
Project Total

\$48.223K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| User Fees | \$11,700 | \$11,934 | \$12,173 | \$12,416 | \$48,223 |
| Total | \$11,700 | \$11,934 | \$12,173 | \$12,416 | \$48,223 |

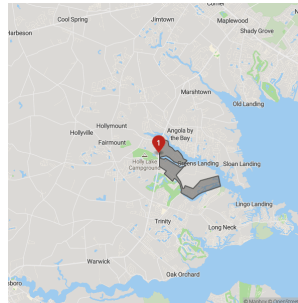


Herring Creek Sewer Area

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

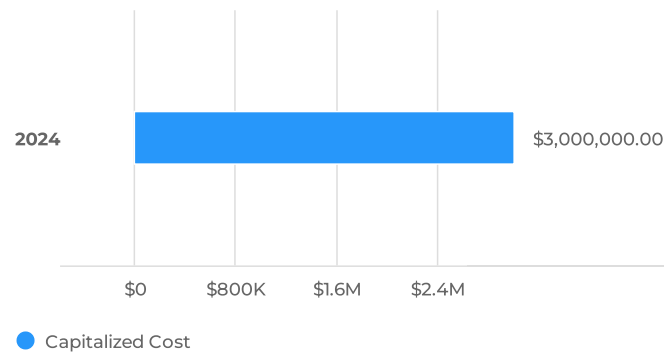
Location



Capital Cost

| | | |
|--------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$3,000,000 | \$3M | \$3M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|------------------|--------------------|--------------------|
| Capitalized Cost | \$3,000,000 | \$3,000,000 |
| Total | \$3,000,000 | \$3,000,000 |



Funding Sources

FY2024 Budget

\$3,000,000

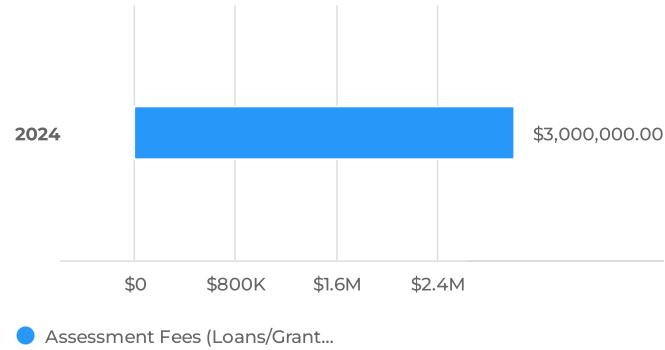
Total Budget (all years)

\$3M

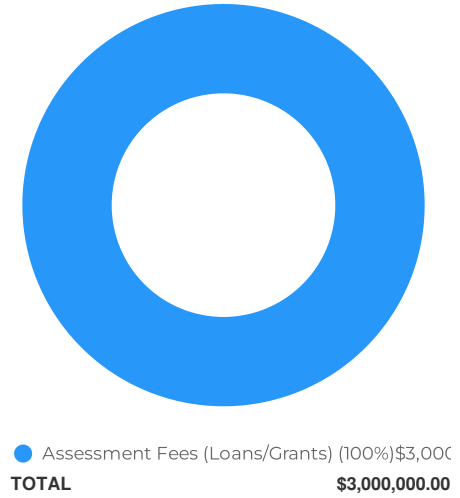
Project Total

\$3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|--------------------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$3,000,000 | \$3,000,000 |
| Total | \$3,000,000 | \$3,000,000 |



Operational Costs

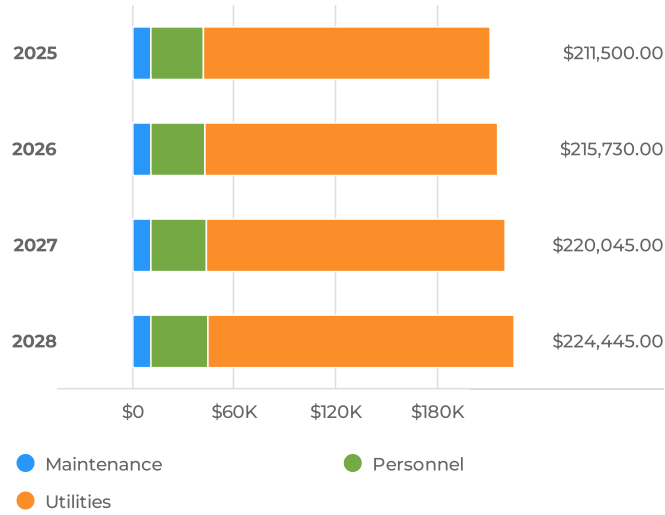
Total Budget (all years)

\$871.72K

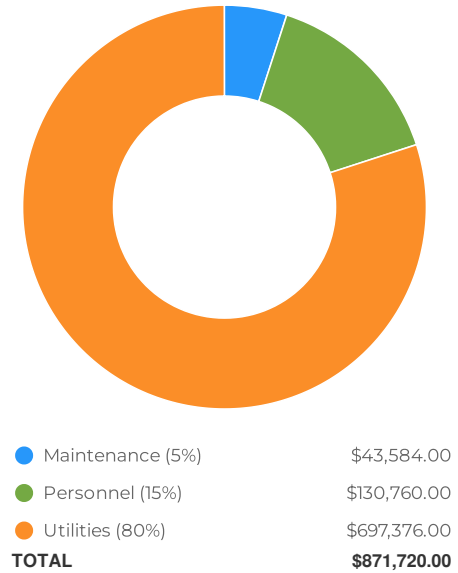
Project Total

\$871.72K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel | \$31,725 | \$32,360 | \$33,007 | \$33,668 | \$130,760 |
| Utilities | \$169,200 | \$172,584 | \$176,036 | \$179,556 | \$697,376 |
| Maintenance | \$10,575 | \$10,786 | \$11,002 | \$11,221 | \$43,584 |
| Total | \$211,500 | \$215,730 | \$220,045 | \$224,445 | \$871,720 |



Operating Revenue

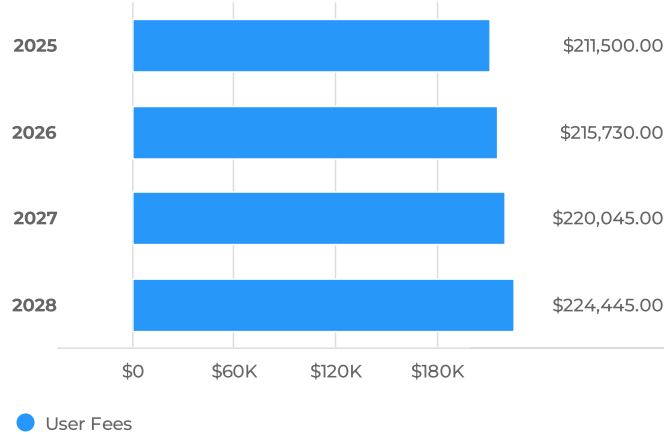
Total Budget (all years)

\$871.72K

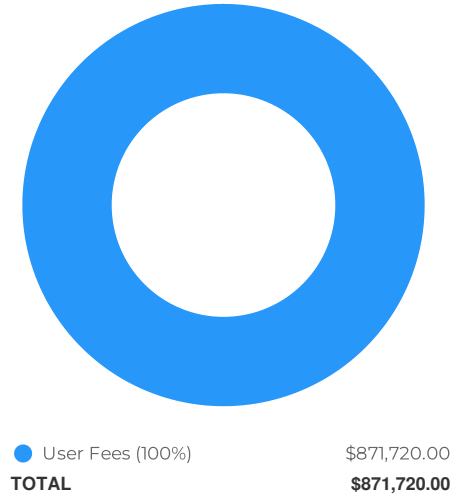
Project Total

\$871.72K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|------------------|------------------|------------------|------------------|------------------|
| User Fees | \$211,500 | \$215,730 | \$220,045 | \$224,445 | \$871,720 |
| Total | \$211,500 | \$215,730 | \$220,045 | \$224,445 | \$871,720 |



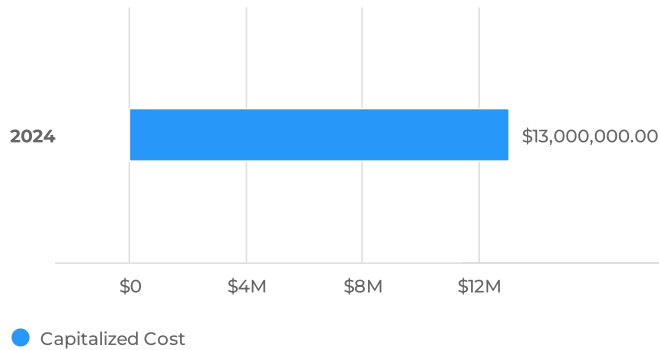
Capital Cost

FY2024 Budget
\$13,000,000

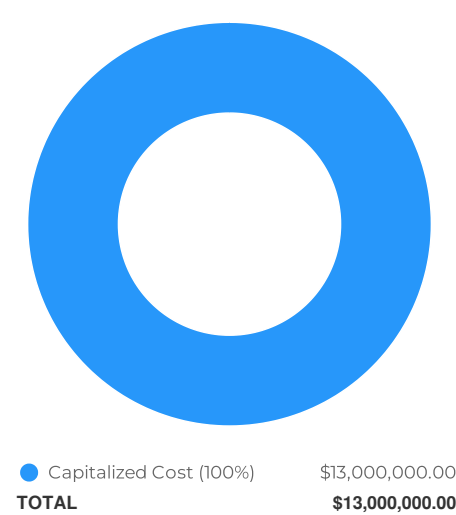
Total Budget (all years)
\$13M

Project Total
\$13M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|------------------------|--------------|--------------|
| Capital Cost | FY2024 | Total |
| Capitalized Cost | \$13,000,000 | \$13,000,000 |
| Total | \$13,000,000 | \$13,000,000 |



Funding Sources

FY2024 Budget

\$13,000,000

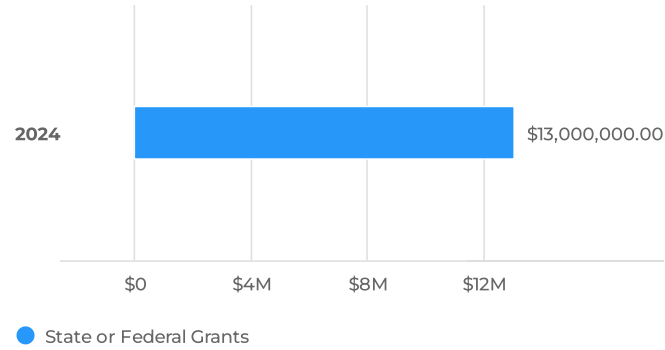
Total Budget (all years)

\$13M

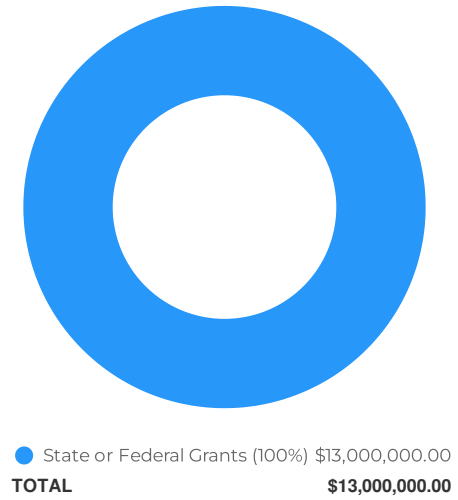
Project Total

\$13M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-------------------------|---------------------|---------------------|
| State or Federal Grants | \$13,000,000 | \$13,000,000 |
| Total | \$13,000,000 | \$13,000,000 |

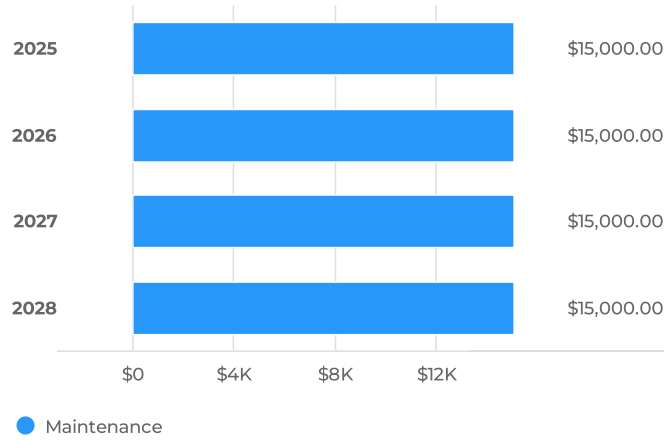


Operational Costs

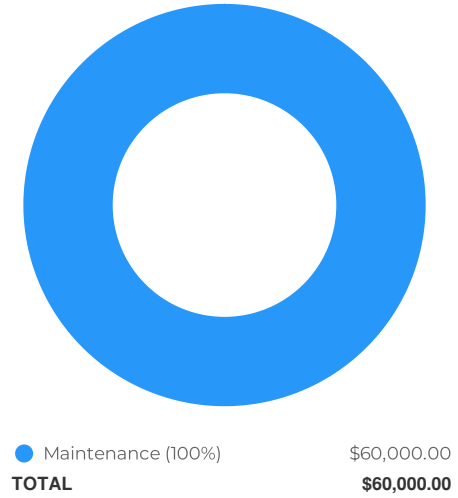
Total Budget (all years)
\$60K

Project Total
\$60K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Maintenance | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$60,000 |
| Total | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$60,000 |

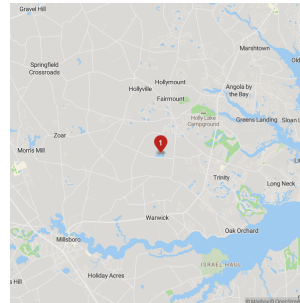


IBRWF - Disposal Expansion

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

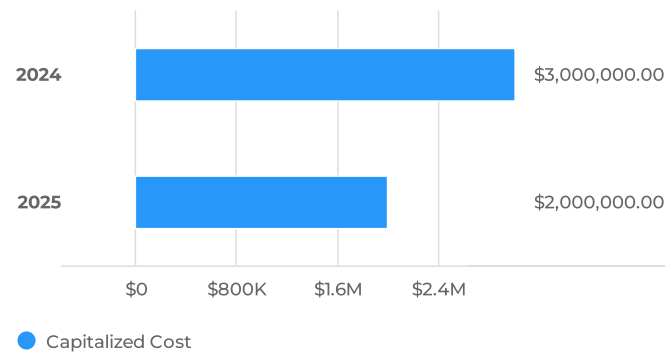
Location



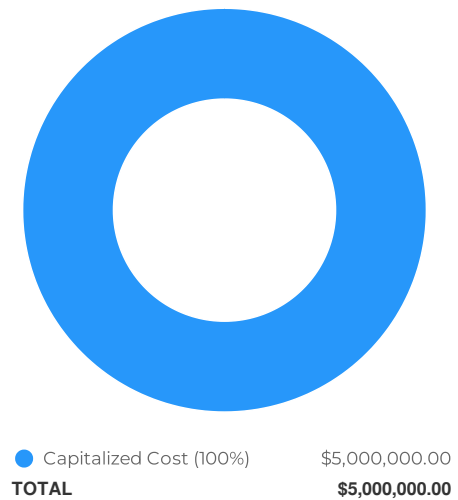
Capital Cost

| | | |
|--------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$3,000,000 | \$5M | \$5M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|------------------|--------------------|--------------------|--------------------|
| Capitalized Cost | \$3,000,000 | \$2,000,000 | \$5,000,000 |
| Total | \$3,000,000 | \$2,000,000 | \$5,000,000 |



Funding Sources

FY2024 Budget

\$3,000,000

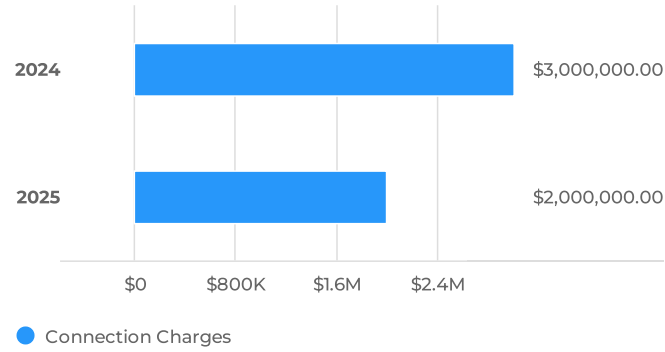
Total Budget (all years)

\$5M

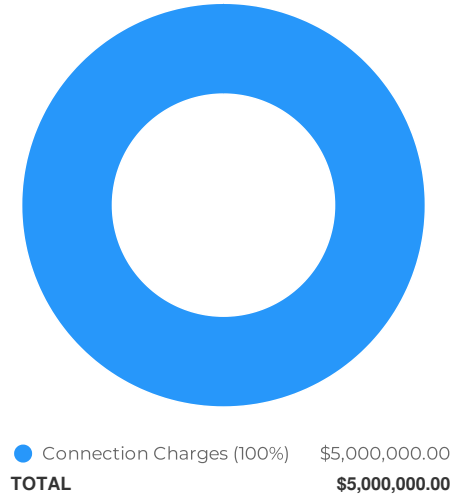
Project Total

\$5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------|--------------------|--------------------|--------------------|
| Connection Charges | \$3,000,000 | \$2,000,000 | \$5,000,000 |
| Total | \$3,000,000 | \$2,000,000 | \$5,000,000 |

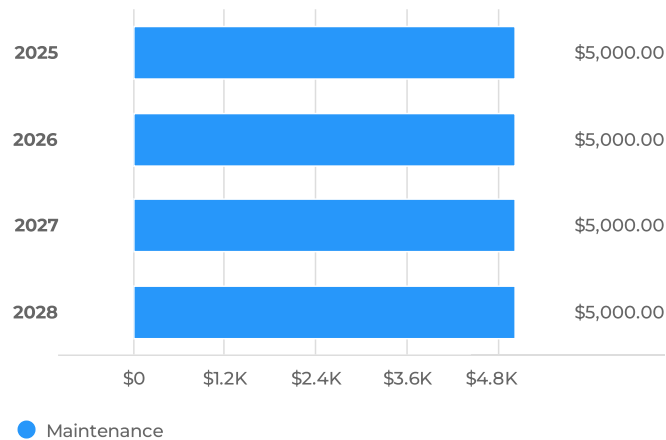


Operational Costs

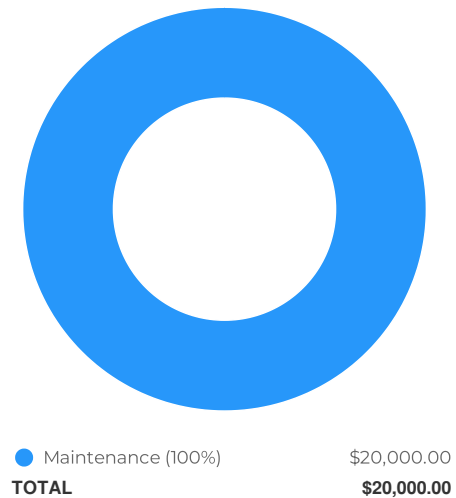
Total Budget (all years)
\$20K

Project Total
\$20K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|----------------|-----------------|
| Maintenance | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |
| Total | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |



IBRWF - Loop Project

Overview

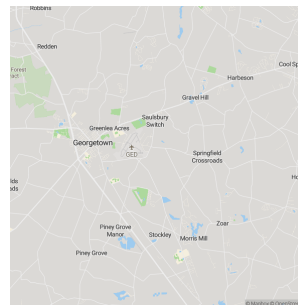
| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Loop Project

Location



Capital Cost

FY2024 Budget

\$5,000,000

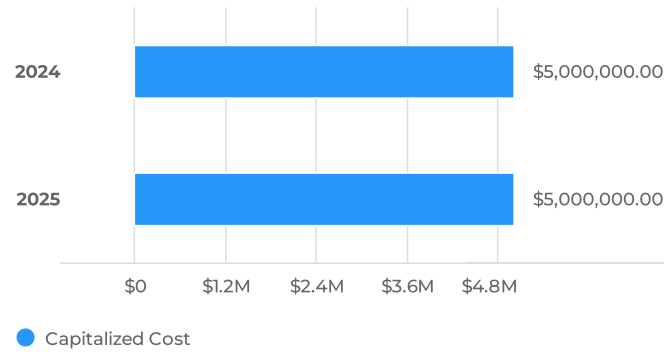
Total Budget (all years)

\$10M

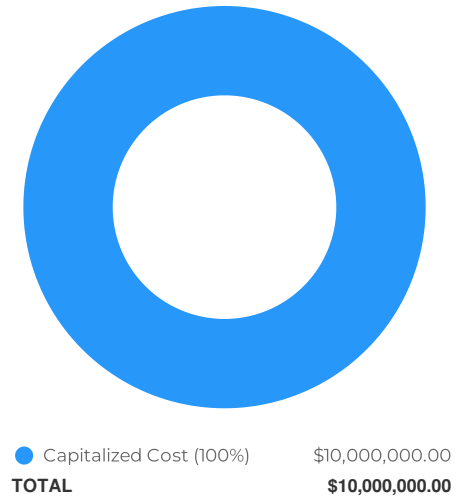
Project Total

\$10M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|------------------|--------------------|--------------------|---------------------|
| Capitalized Cost | \$5,000,000 | \$5,000,000 | \$10,000,000 |
| Total | \$5,000,000 | \$5,000,000 | \$10,000,000 |



Funding Sources

FY2024 Budget

\$5,000,000

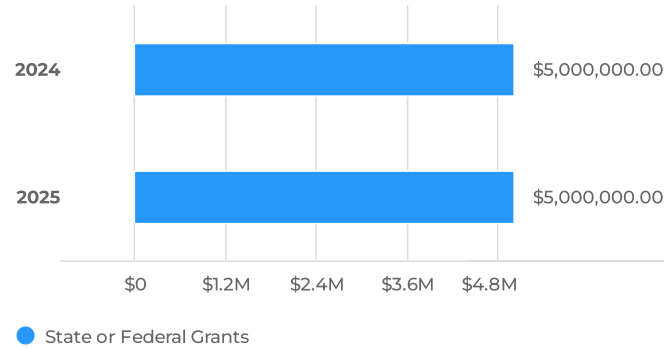
Total Budget (all years)

\$10M

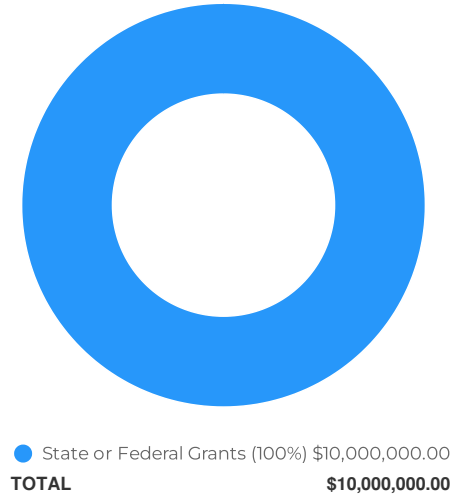
Project Total

\$10M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|-------------------------|--------------------|--------------------|---------------------|
| State or Federal Grants | \$5,000,000 | \$5,000,000 | \$10,000,000 |
| Total | \$5,000,000 | \$5,000,000 | \$10,000,000 |



Operational Costs

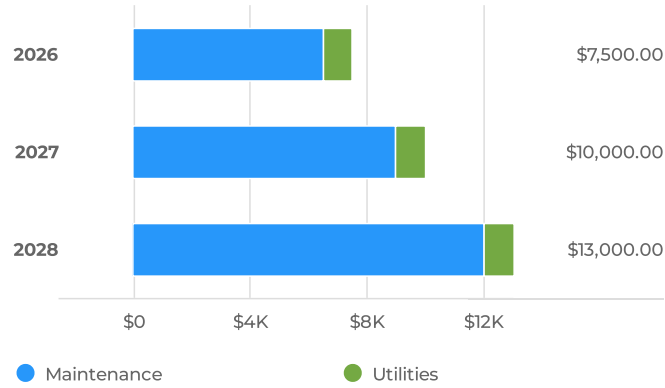
Total Budget (all years)

\$30.5K

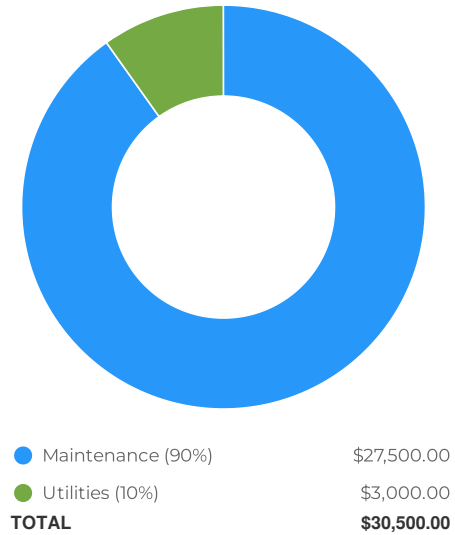
Project Total

\$30.5K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|-----------------|-----------------|-----------------|
| Utilities | \$1,000 | \$1,000 | \$1,000 | \$3,000 |
| Maintenance | \$6,500 | \$9,000 | \$12,000 | \$27,500 |
| Total | \$7,500 | \$10,000 | \$13,000 | \$30,500 |

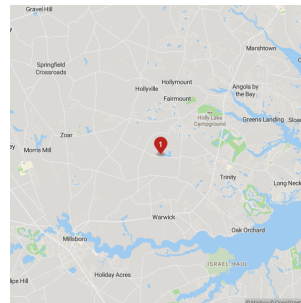


IBRWF - Treatment Expansion

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

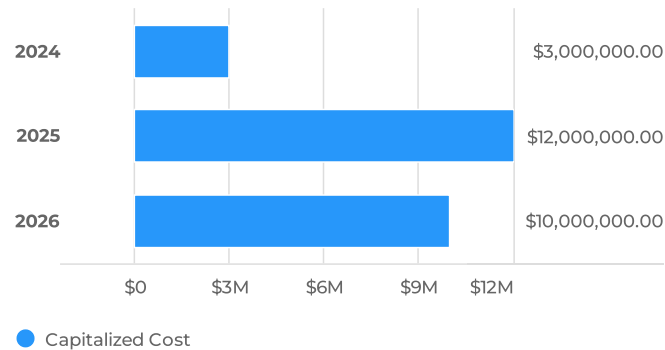
Location



Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$3,000,000 | \$25M | \$25M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | Total |
|------------------|--------------------|---------------------|---------------------|---------------------|
| Capitalized Cost | \$3,000,000 | \$12,000,000 | \$10,000,000 | \$25,000,000 |
| Total | \$3,000,000 | \$12,000,000 | \$10,000,000 | \$25,000,000 |



Funding Sources

FY2024 Budget

\$3,000,000

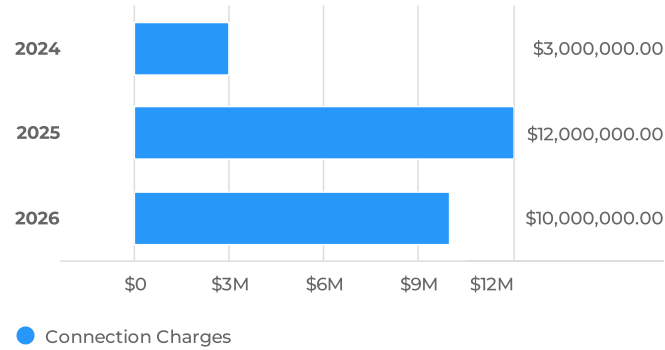
Total Budget (all years)

\$25M

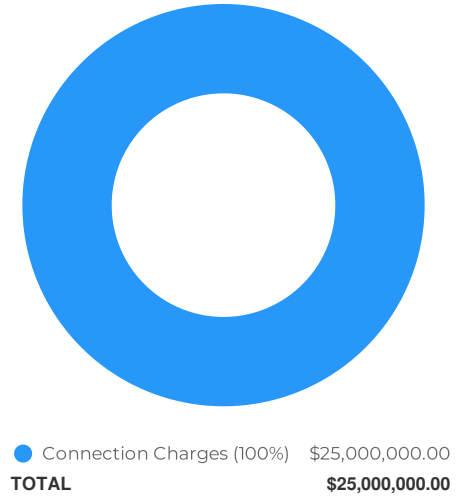
Project Total

\$25M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | Total |
|--------------------|--------------------|---------------------|---------------------|---------------------|
| Connection Charges | \$3,000,000 | \$12,000,000 | \$10,000,000 | \$25,000,000 |
| Total | \$3,000,000 | \$12,000,000 | \$10,000,000 | \$25,000,000 |

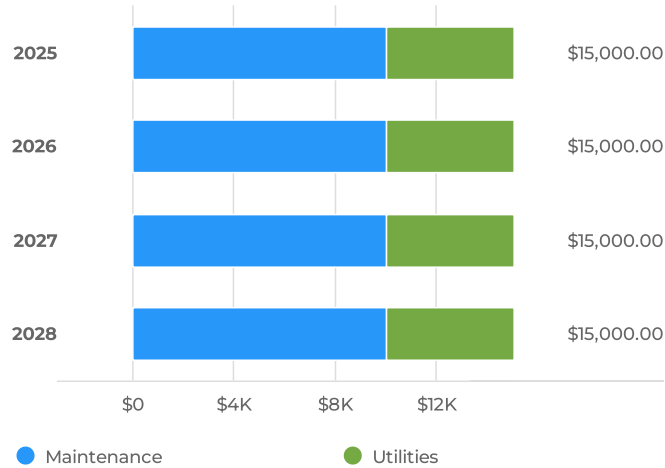


Operational Costs

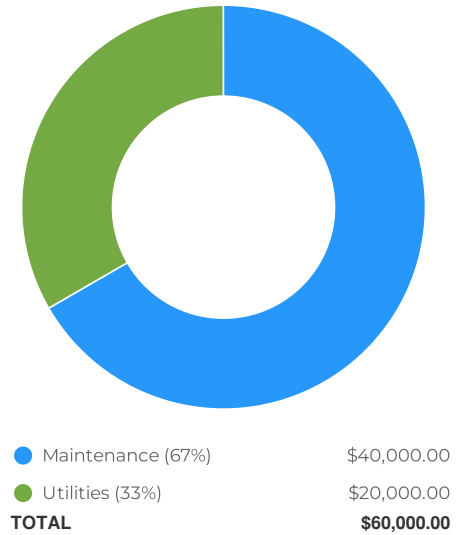
Total Budget (all years)
\$60K

Project Total
\$60K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Utilities | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |
| Maintenance | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$40,000 |
| Total | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$60,000 |



Joy Beach

Overview

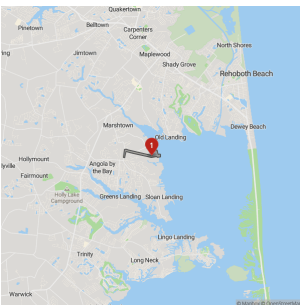
| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Joy Beach

Location



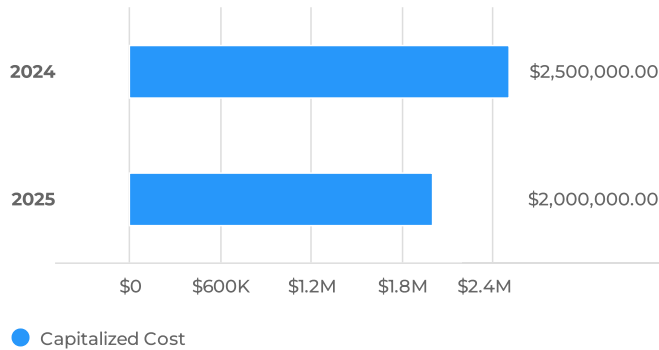
Capital Cost

FY2024 Budget
\$2,500,000

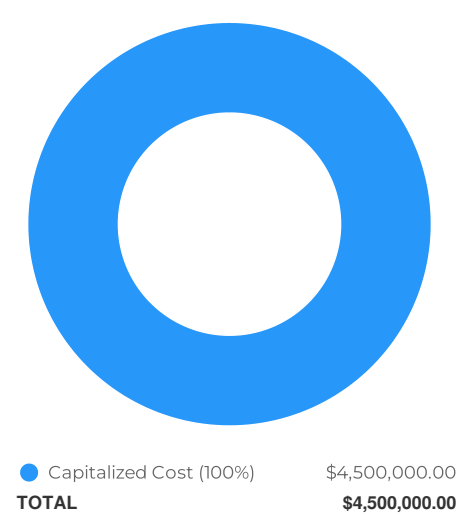
Total Budget (all years)
\$4.5M

Project Total
\$4.5M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | | |
|------------------------|-------------|-------------|-------------|
| Capital Cost | FY2024 | FY2025 | Total |
| Capitalized Cost | \$2,500,000 | \$2,000,000 | \$4,500,000 |
| Total | \$2,500,000 | \$2,000,000 | \$4,500,000 |



Funding Sources

FY2024 Budget

\$2,500,000

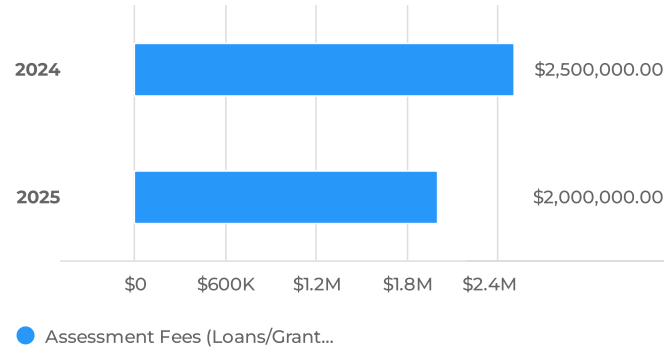
Total Budget (all years)

\$4.5M

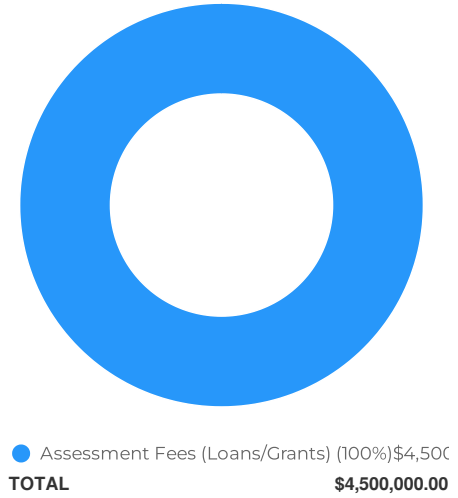
Project Total

\$4.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$2,500,000 | \$2,000,000 | \$4,500,000 |
| Total | \$2,500,000 | \$2,000,000 | \$4,500,000 |

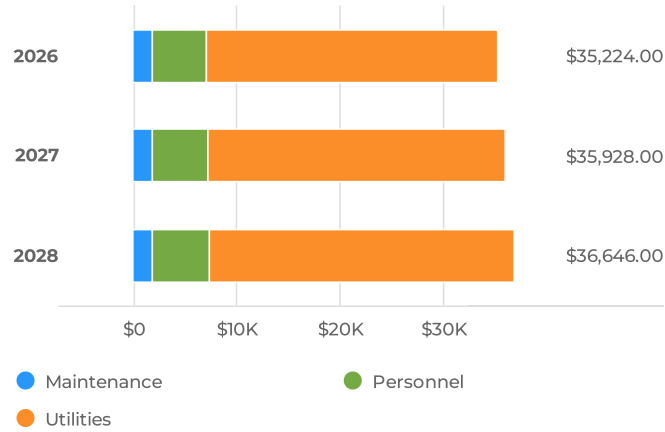


Operational Costs

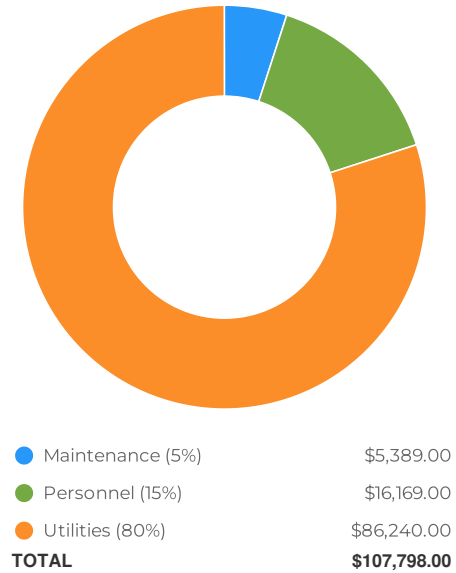
Total Budget (all years)
\$107.798K

Project Total
\$107.798K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| Personnel | \$5,284 | \$5,389 | \$5,496 | \$16,169 |
| Utilities | \$28,179 | \$28,743 | \$29,318 | \$86,240 |
| Maintenance | \$1,761 | \$1,796 | \$1,832 | \$5,389 |
| Total | \$35,224 | \$35,928 | \$36,646 | \$107,798 |



Operating Revenue

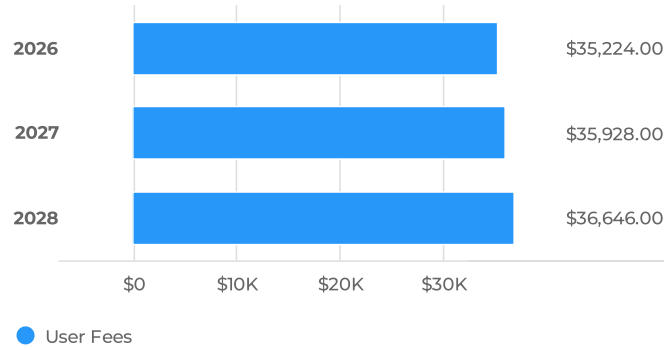
Total Budget (all years)

\$107.798K

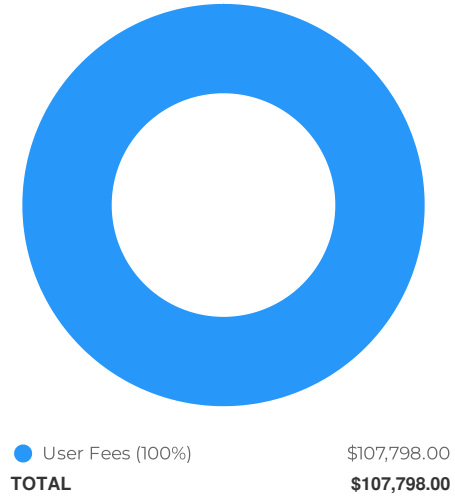
Project Total

\$107.798K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| User Fees | \$35,224 | \$35,928 | \$36,646 | \$107,798 |
| Total | \$35,224 | \$35,928 | \$36,646 | \$107,798 |



Lochwood

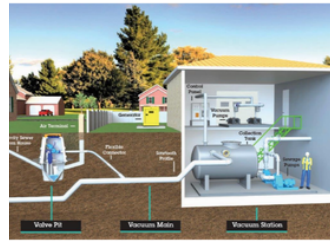
Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

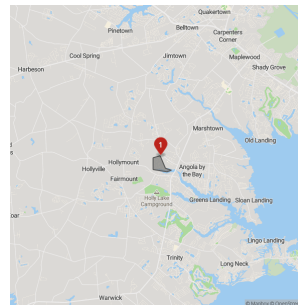
Images



Lochwood



Location



Capital Cost

FY2024 Budget

\$4,250,000

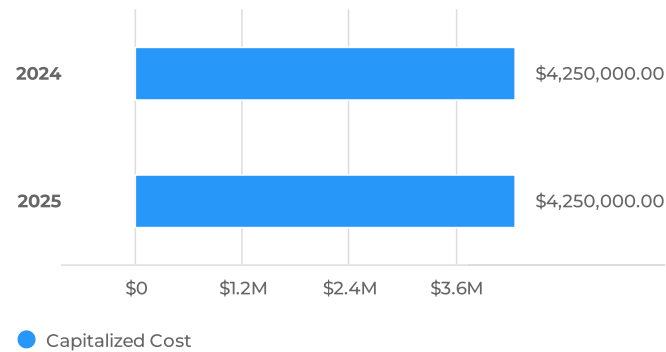
Total Budget (all years)

\$8.5M

Project Total

\$8.5M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|------------------|--------------------|--------------------|--------------------|
| Capitalized Cost | \$4,250,000 | \$4,250,000 | \$8,500,000 |
| Total | \$4,250,000 | \$4,250,000 | \$8,500,000 |



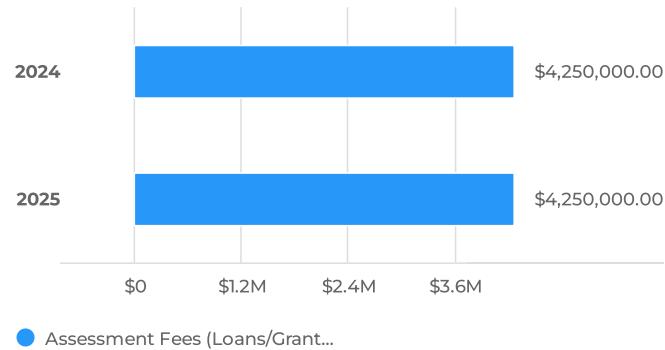
Funding Sources

FY2024 Budget
\$4,250,000

Total Budget (all years)
\$8.5M

Project Total
\$8.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$4,250,000 | \$4,250,000 | \$8,500,000 |
| Total | \$4,250,000 | \$4,250,000 | \$8,500,000 |

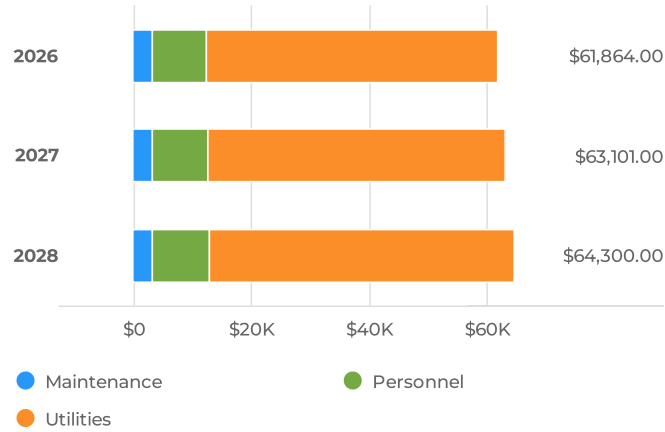


Operational Costs

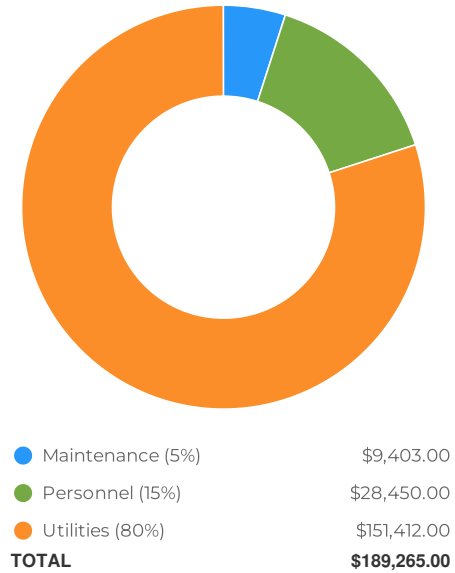
Total Budget (all years)
\$189.265K

Project Total
\$189.265K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| Personnel | \$9,280 | \$9,465 | \$9,705 | \$28,450 |
| Utilities | \$49,491 | \$50,481 | \$51,440 | \$151,412 |
| Maintenance | \$3,093 | \$3,155 | \$3,155 | \$9,403 |
| Total | \$61,864 | \$63,101 | \$64,300 | \$189,265 |



Operating Revenue

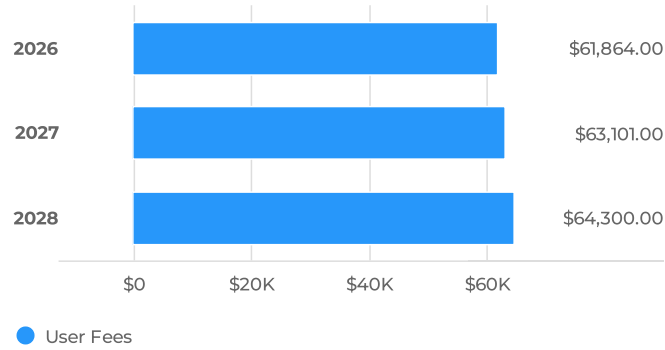
Total Budget (all years)

\$189.265K

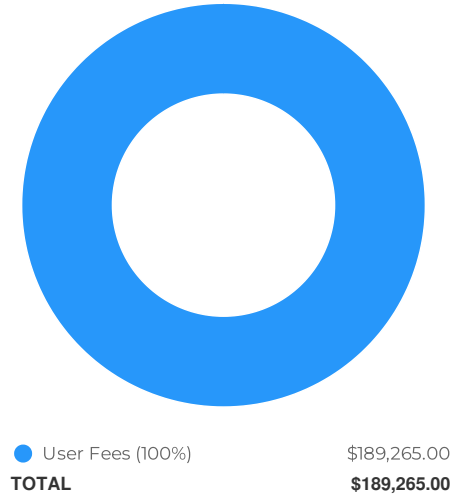
Project Total

\$189.265K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| User Fees | \$61,864 | \$63,101 | \$64,300 | \$189,265 |
| Total | \$61,864 | \$63,101 | \$64,300 | \$189,265 |



Long Neck Communities

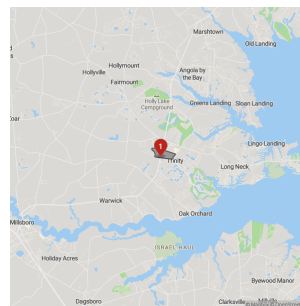
Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Location



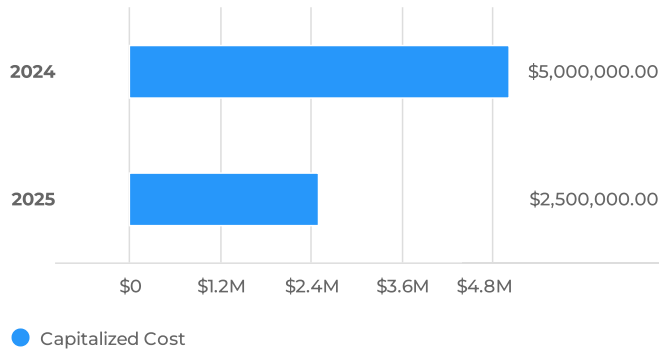
Capital Cost

FY2024 Budget
\$5,000,000

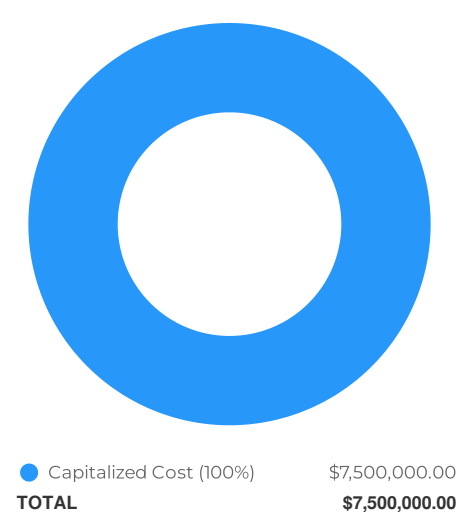
Total Budget (all years)
\$7.5M

Project Total
\$7.5M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | | |
|------------------------|-------------|-------------|-------------|
| Capital Cost | FY2024 | FY2025 | Total |
| Capitalized Cost | \$5,000,000 | \$2,500,000 | \$7,500,000 |
| Total | \$5,000,000 | \$2,500,000 | \$7,500,000 |



Funding Sources

FY2024 Budget

\$5,000,000

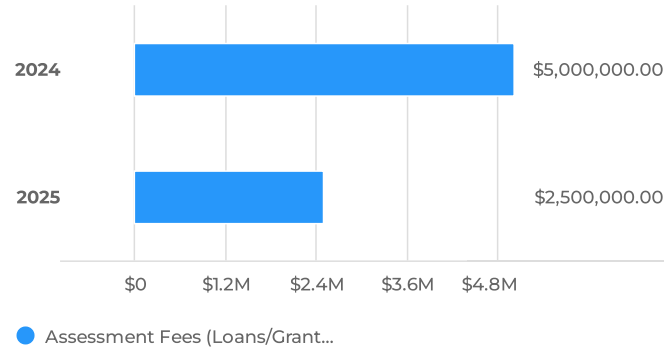
Total Budget (all years)

\$7.5M

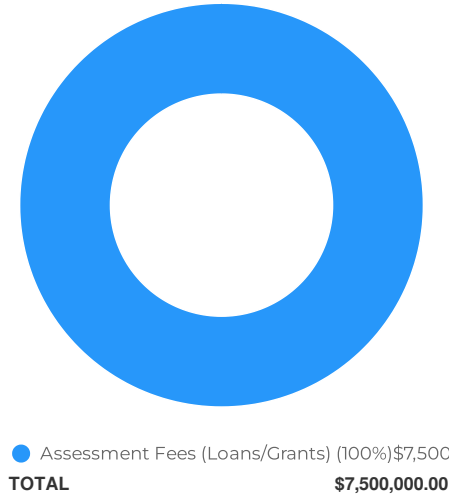
Project Total

\$7.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$5,000,000 | \$2,500,000 | \$7,500,000 |
| Total | \$5,000,000 | \$2,500,000 | \$7,500,000 |

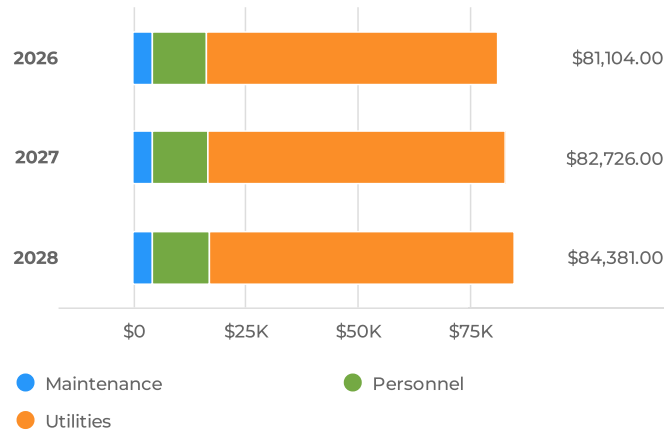


Operational Costs

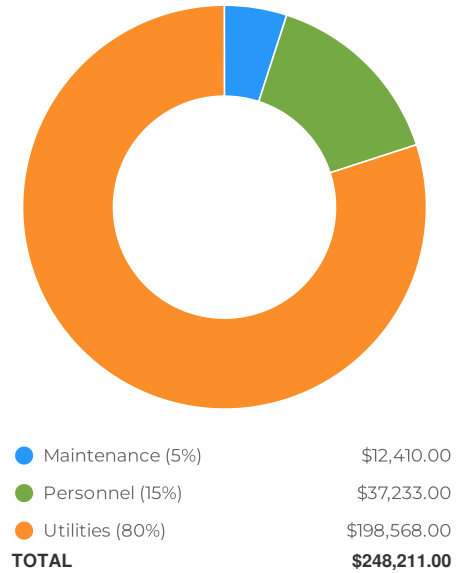
Total Budget (all years)
\$248.211K

Project Total
\$248.211K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| Personnel | \$12,166 | \$12,409 | \$12,658 | \$37,233 |
| Utilities | \$64,883 | \$66,181 | \$67,504 | \$198,568 |
| Maintenance | \$4,055 | \$4,136 | \$4,219 | \$12,410 |
| Total | \$81,104 | \$82,726 | \$84,381 | \$248,211 |



Operating Revenue

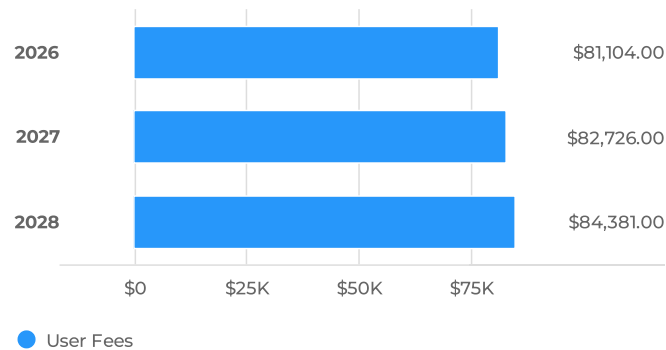
Total Budget (all years)

\$248.211K

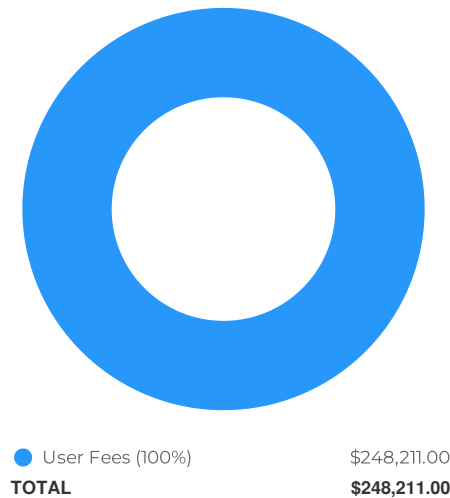
Project Total

\$248.211K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| User Fees | \$81,104 | \$82,726 | \$84,381 | \$248,211 |
| Total | \$81,104 | \$82,726 | \$84,381 | \$248,211 |



North Ellendale Re-direct

Overview

| | |
|----------------------|---------------------|
| Request Owner | John Ashman |
| Est. Start Date | 06/01/2023 |
| Est. Completion Date | 05/31/2024 |
| Department | Enterprise Capital |
| Type | Capital Improvement |

Description

The project will perform upgrades and improvements to the County's existing pumpstation #91 located off of Beach Highway in Ellendale. The flow from the existing station will be redirected through a new 6" forcemain installed in King Alley and Jester Avenue, that will also be extended east on Milton/Ellendale Highway to connect to the existing 6" forcemain coming from New Market Village. This will re-direct the flow in the forcemain to the east. The project will also perform upgrades and improvements to existing pumpstation #92 in New Market Village and the new forcemain will be increased to an 8" at the junction and continue east on Reynolds Pond Road to Isaacs Road. I at Isaacs Road the 8" forcemain will manifold into the County owned forcemain coming from Slaughter Beach. This forcemain will extend south to the Artesian wastewater facility SRRF.

The project will remove flow from the Town of Georgetown wastewater facility preventing the need for the Town to perform upgrades and improvements currently required in order to accept additional flow to the facility. This project will utilize existing infrastructure by way of re-direction and be combined with the pressure line from Slaughter Beach reducing the overall cost of the project.

Images

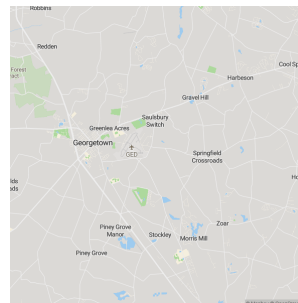


Ellendale

Details

| | |
|-----------------|-------------|
| Type of Project | Improvement |
|-----------------|-------------|

Location



Capital Cost

FY2024 Budget

\$250,000

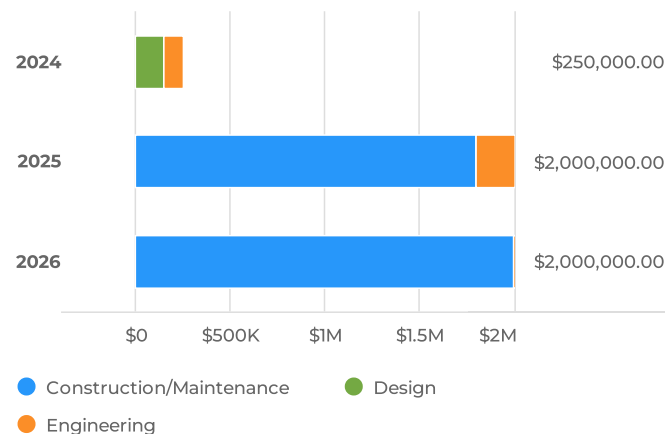
Total Budget (all years)

\$4.25M

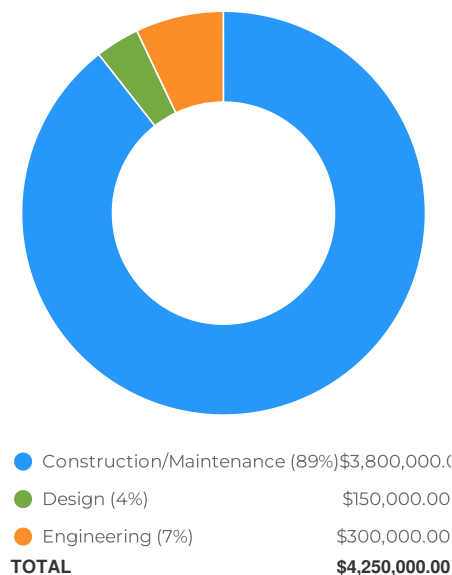
Project Total

\$4.25M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | Total |
|--------------------------|------------------|--------------------|--------------------|--------------------|
| Design | \$150,000 | \$0 | | \$150,000 |
| Engineering | \$100,000 | \$200,000 | | \$300,000 |
| Construction/Maintenance | | \$1,800,000 | \$2,000,000 | \$3,800,000 |
| Total | \$250,000 | \$2,000,000 | \$2,000,000 | \$4,250,000 |



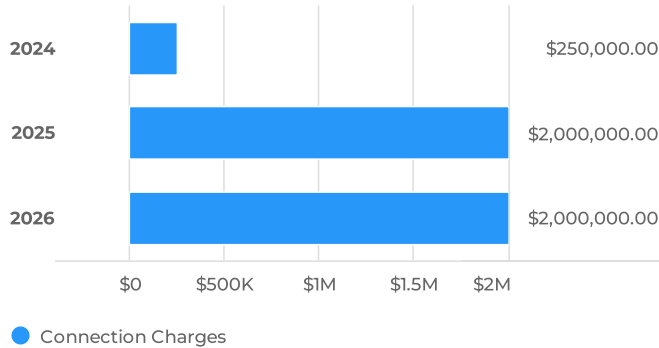
Funding Sources

FY2024 Budget
\$250,000

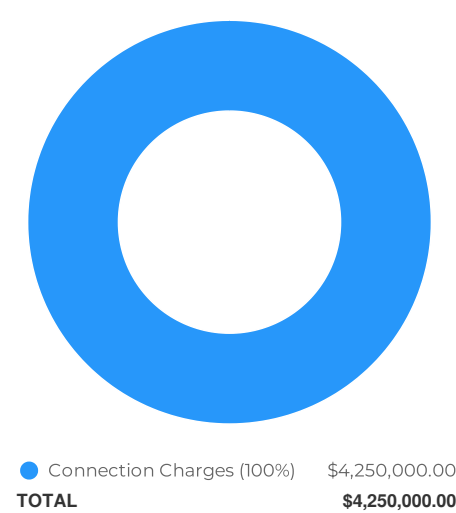
Total Budget (all years)
\$4.25M

Project Total
\$4.25M

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | | | |
|---------------------------|-----------|-------------|-------------|-------------|
| Funding Sources | FY2024 | FY2025 | FY2026 | Total |
| Connection Charges | \$250,000 | \$2,000,000 | \$2,000,000 | \$4,250,000 |
| Total | \$250,000 | \$2,000,000 | \$2,000,000 | \$4,250,000 |



Oak Acres/Tanglewood

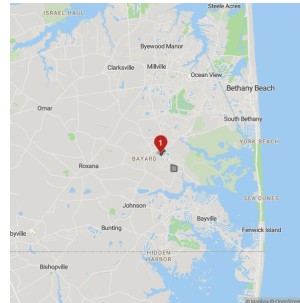
Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Location



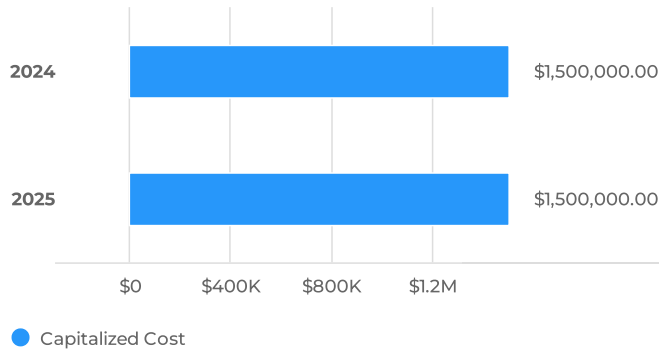
Capital Cost

FY2024 Budget
\$1,500,000

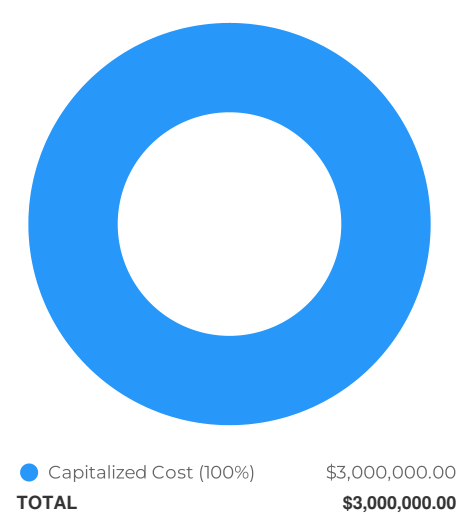
Total Budget (all years)
\$3M

Project Total
\$3M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | | |
|------------------------|-------------|-------------|-------------|
| Capital Cost | FY2024 | FY2025 | Total |
| Capitalized Cost | \$1,500,000 | \$1,500,000 | \$3,000,000 |
| Total | \$1,500,000 | \$1,500,000 | \$3,000,000 |



Funding Sources

FY2024 Budget

\$1,500,000

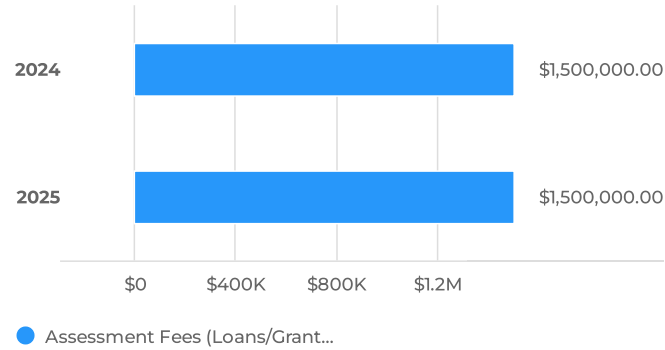
Total Budget (all years)

\$3M

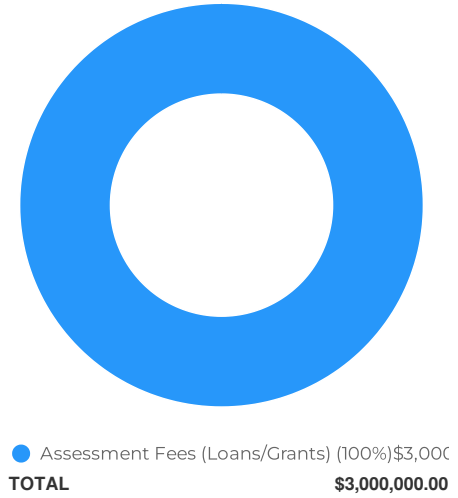
Project Total

\$3M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$1,500,000 | \$1,500,000 | \$3,000,000 |
| Total | \$1,500,000 | \$1,500,000 | \$3,000,000 |

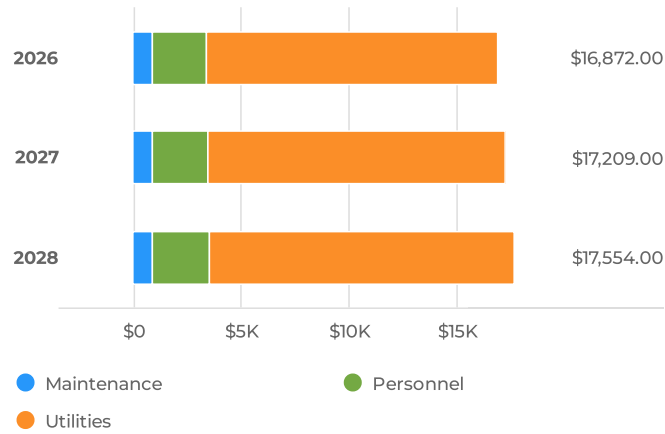


Operational Costs

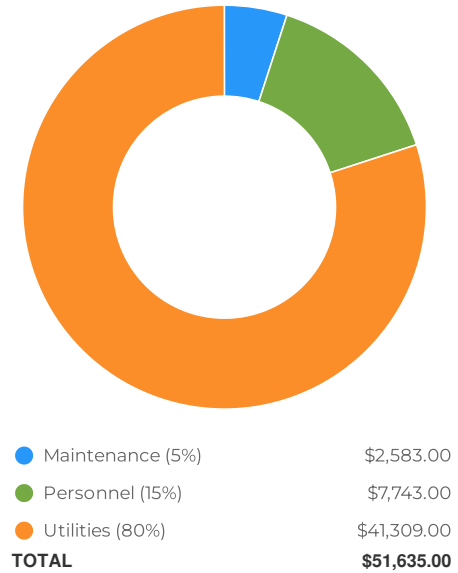
Total Budget (all years)
\$51.635K

Project Total
\$51.635K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|
| Personnel | \$2,531 | \$2,580 | \$2,632 | \$7,743 |
| Utilities | \$13,498 | \$13,768 | \$14,043 | \$41,309 |
| Maintenance | \$843 | \$861 | \$879 | \$2,583 |
| Total | \$16,872 | \$17,209 | \$17,554 | \$51,635 |



Operating Revenue

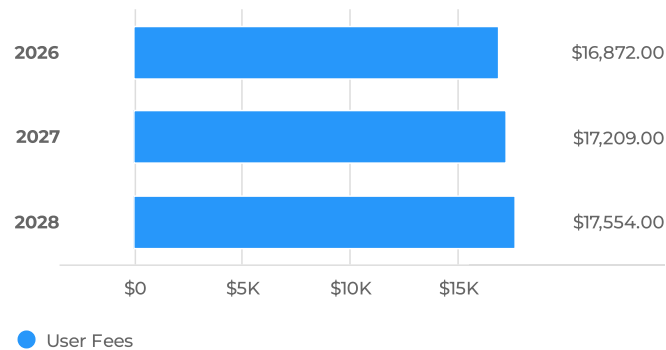
Total Budget (all years)

\$51.635K

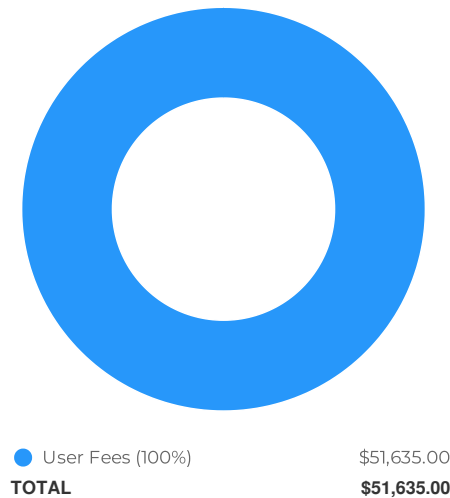
Project Total

\$51.635K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|
| User Fees | \$16,872 | \$17,209 | \$17,554 | \$51,635 |
| Total | \$16,872 | \$17,209 | \$17,554 | \$51,635 |



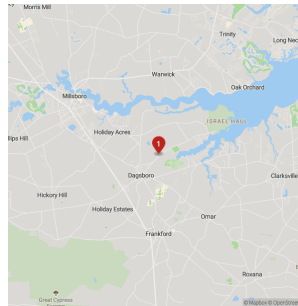
Piney Neck - Lagoon Conversions

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Location

Address: 29535 Piney Neck Road

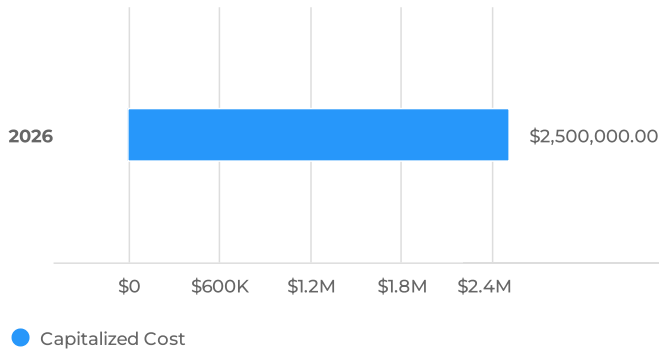


Capital Cost

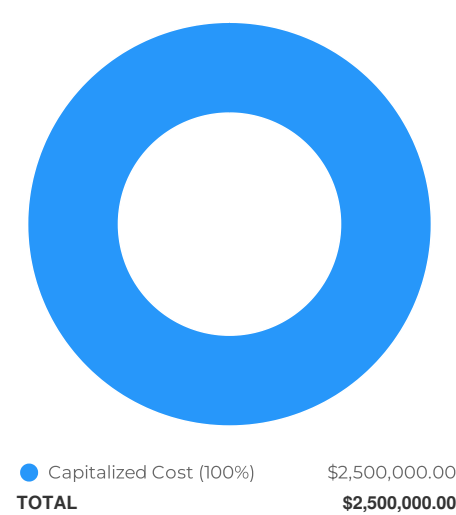
Total Budget (all years)
\$2.5M

Project Total
\$2.5M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|------------------------|-------------|-------------|
| Capital Cost | FY2026 | Total |
| Capitalized Cost | \$2,500,000 | \$2,500,000 |
| Total | \$2,500,000 | \$2,500,000 |



Funding Sources

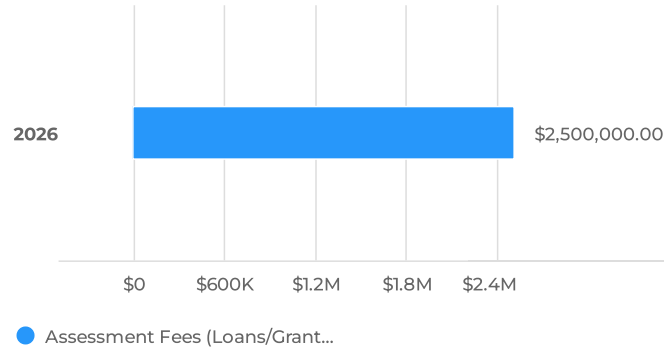
Total Budget (all years)

\$2.5M

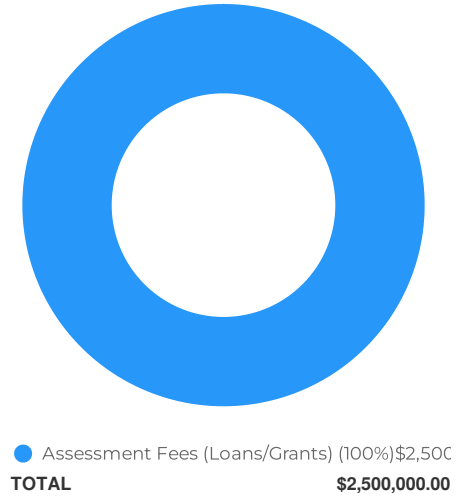
Project Total

\$2.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|--------------------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$2,500,000 | \$2,500,000 |
| Total | \$2,500,000 | \$2,500,000 |

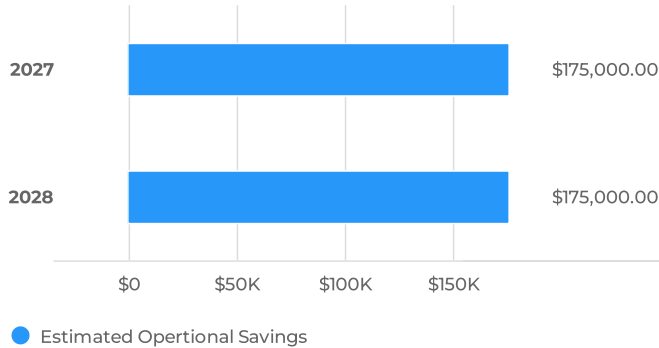


Cost Savings

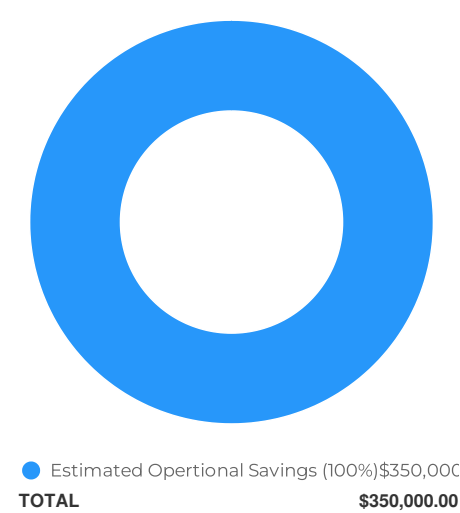
Total Budget (all years)
\$350K

Project Total
\$350K

Cost Savings by Year



Cost Savings for Budgeted Years



| Cost Savings Breakdown | | | |
|-------------------------------|-----------|-----------|-----------|
| Cost Savings | FY2027 | FY2028 | Total |
| Estimated Operational Savings | \$175,000 | \$175,000 | \$350,000 |
| Total | \$175,000 | \$175,000 | \$350,000 |



Piney Neck - Transmission Improvements

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

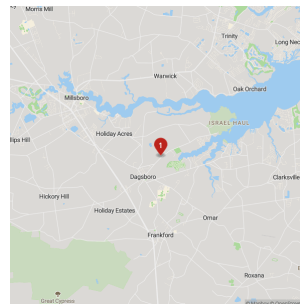
Images



Piney Neck

Location

Address: 29535 Piney Neck Road



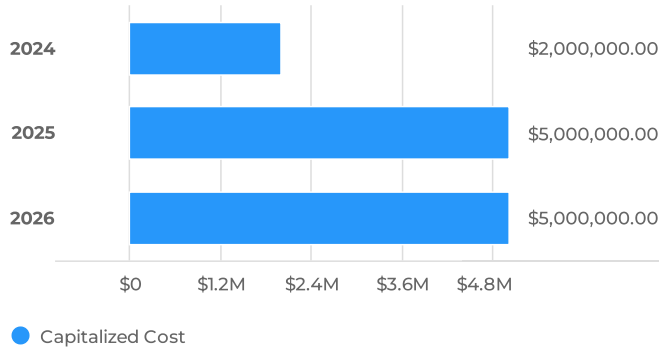
Capital Cost

FY2024 Budget
\$2,000,000

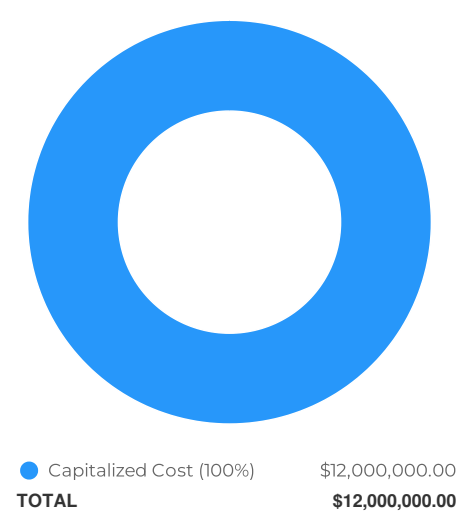
Total Budget (all years)
\$12M

Project Total
\$12M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | | | |
|------------------------|-------------|-------------|-------------|--------------|
| Capital Cost | FY2024 | FY2025 | FY2026 | Total |
| Capitalized Cost | \$2,000,000 | \$5,000,000 | \$5,000,000 | \$12,000,000 |
| Total | \$2,000,000 | \$5,000,000 | \$5,000,000 | \$12,000,000 |



Funding Sources

FY2024 Budget

\$2,000,000

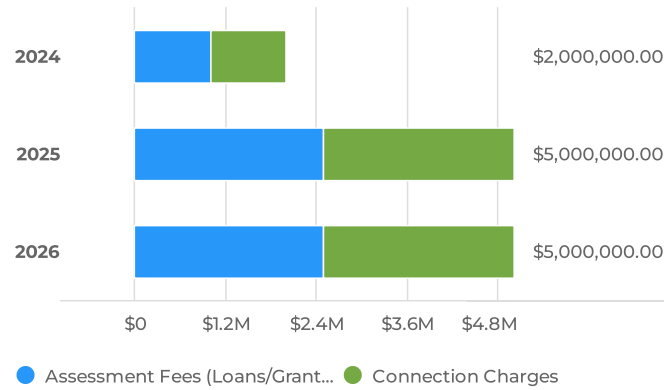
Total Budget (all years)

\$12M

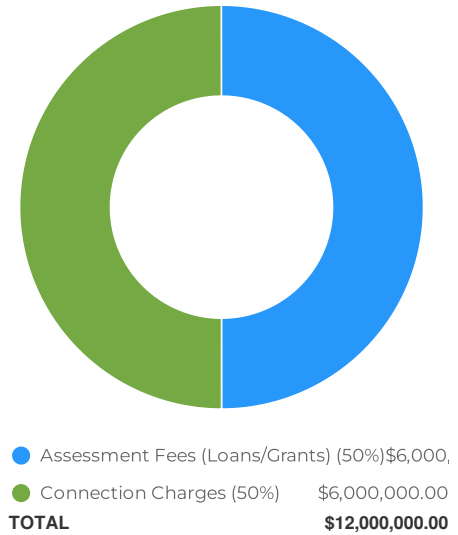
Project Total

\$12M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | Total |
|--------------------------------|--------------------|--------------------|--------------------|---------------------|
| Connection Charges | \$1,000,000 | \$2,500,000 | \$2,500,000 | \$6,000,000 |
| Assessment Fees (Loans/Grants) | \$1,000,000 | \$2,500,000 | \$2,500,000 | \$6,000,000 |
| Total | \$2,000,000 | \$5,000,000 | \$5,000,000 | \$12,000,000 |



Operational Costs

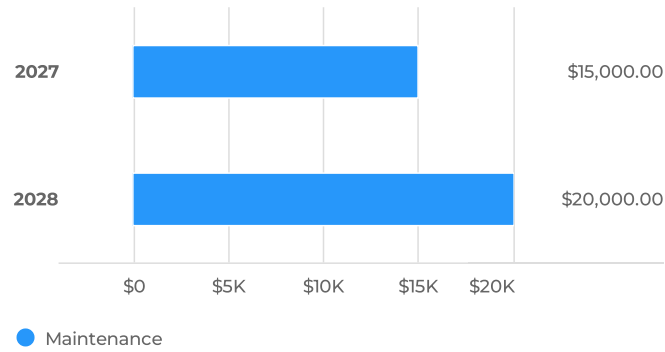
Total Budget (all years)

\$35K

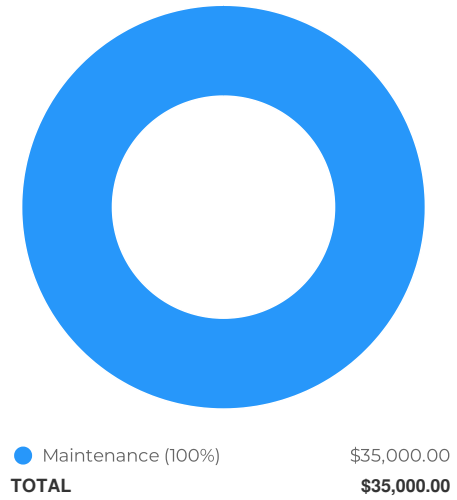
Project Total

\$35K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|
| Maintenance | \$15,000 | \$20,000 | \$35,000 |
| Total | \$15,000 | \$20,000 | \$35,000 |



Pintail Pointe

Overview

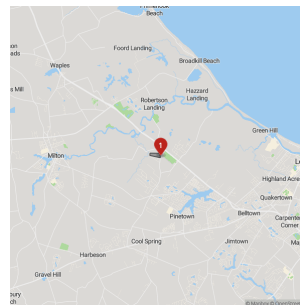
| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Pintail Pointe

Location



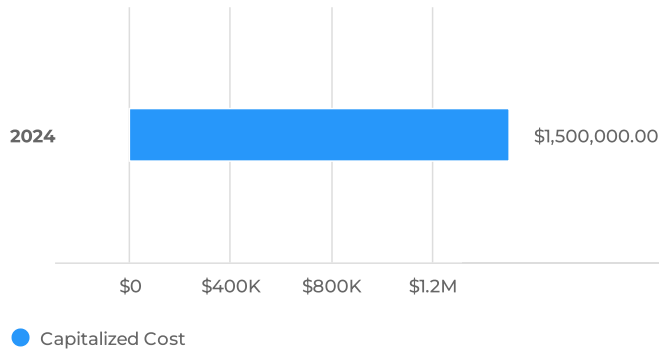
Capital Cost

FY2024 Budget
\$1,500,000

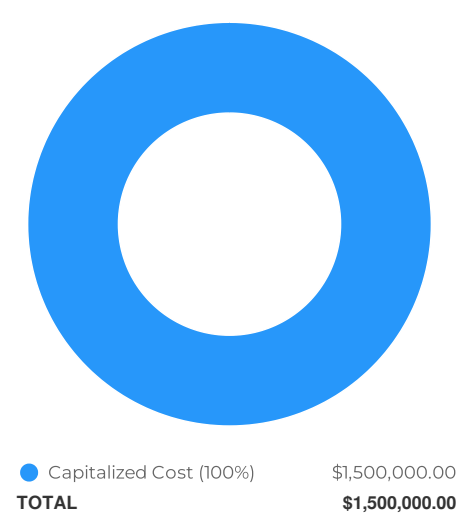
Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|------------------------|--------------------|--------------------|
| Capital Cost | FY2024 | Total |
| Capitalized Cost | \$1,500,000 | \$1,500,000 |
| Total | \$1,500,000 | \$1,500,000 |



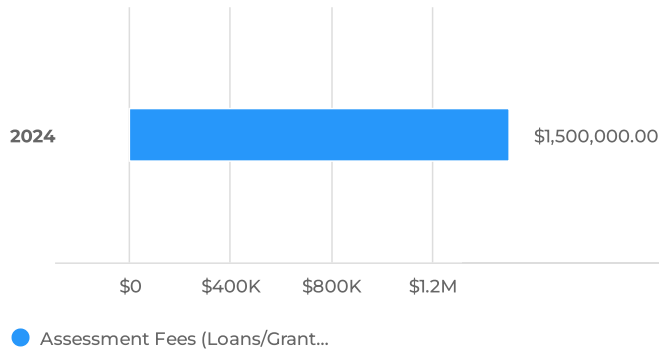
Funding Sources

FY2024 Budget
\$1,500,000

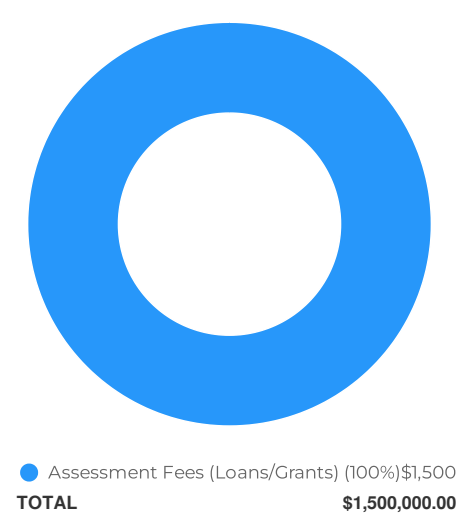
Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|--------------------------------|-------------|-------------|
| Funding Sources | FY2024 | Total |
| Assessment Fees (Loans/Grants) | \$1,500,000 | \$1,500,000 |
| Total | \$1,500,000 | \$1,500,000 |



Operational Costs

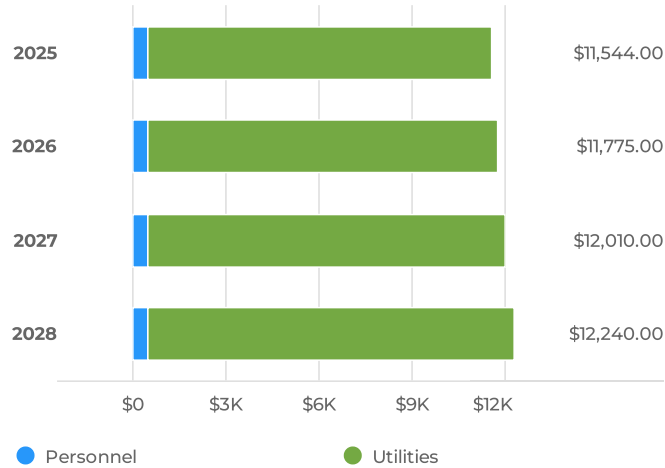
Total Budget (all years)

\$47.569K

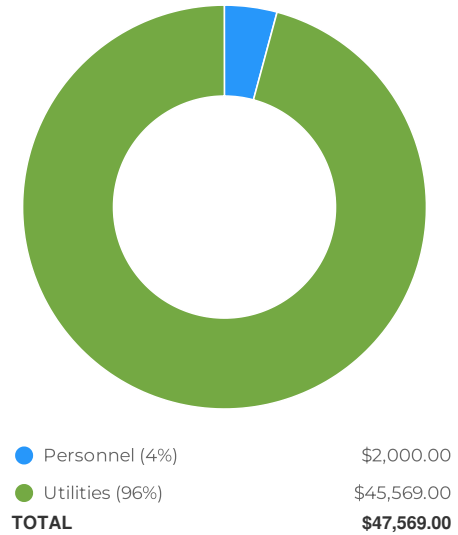
Project Total

\$47.569K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Personnel | \$500 | \$500 | \$500 | \$500 | \$2,000 |
| Utilities | \$11,044 | \$11,275 | \$11,510 | \$11,740 | \$45,569 |
| Total | \$11,544 | \$11,775 | \$12,010 | \$12,240 | \$47,569 |



Operating Revenue

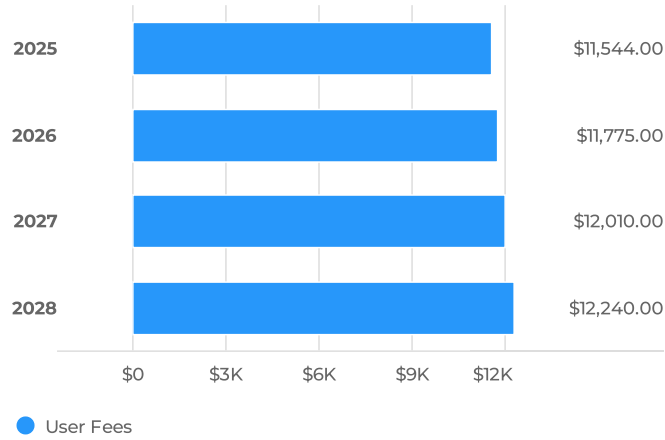
Total Budget (all years)

\$47.569K

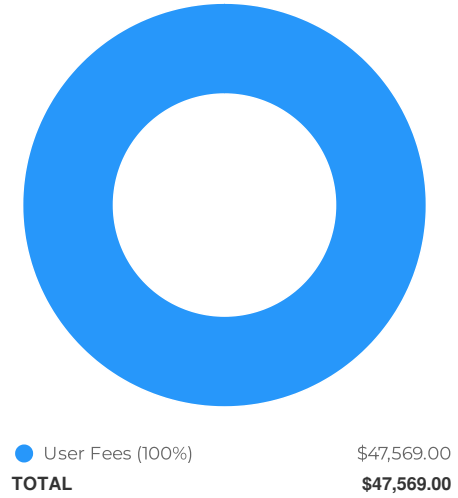
Project Total

\$47.569K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| User Fees | \$11,544 | \$11,775 | \$12,010 | \$12,240 | \$47,569 |
| Total | \$11,544 | \$11,775 | \$12,010 | \$12,240 | \$47,569 |



SCRWF - Capacity Expansion

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

Images



Concrete Clarifier



Concrete Clarifier 2

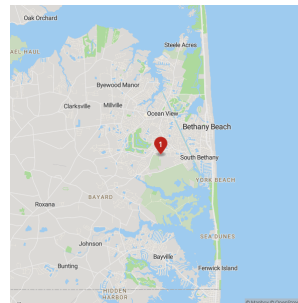


Concrete Clarifier 2



Blower Building

Location



Capital Cost

FY2024 Budget

\$2,000,000

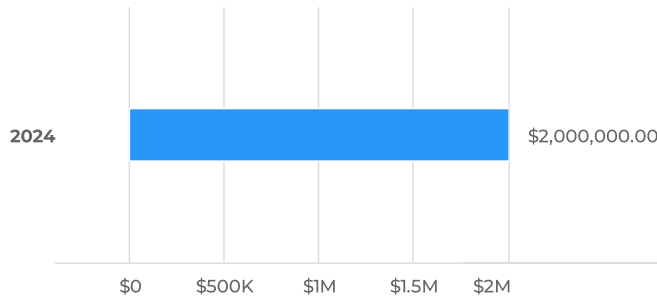
Total Budget (all years)

\$2M

Project Total

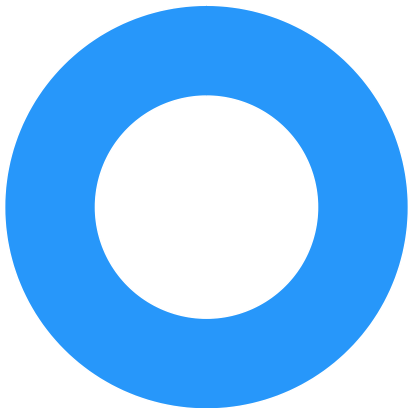
\$2M

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$2,000,000.00
TOTAL \$2,000,000.00

Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|------------------|-------------|-------------|
| Capitalized Cost | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



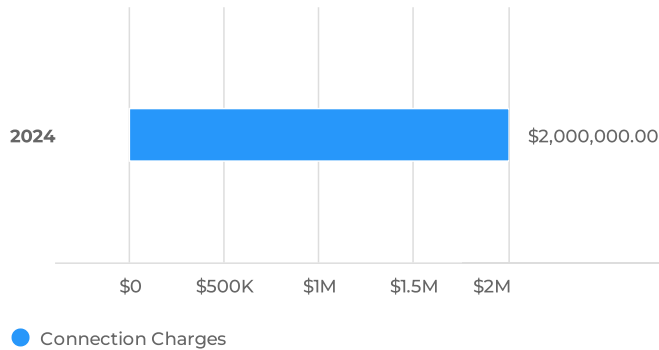
Funding Sources

FY2024 Budget
\$2,000,000

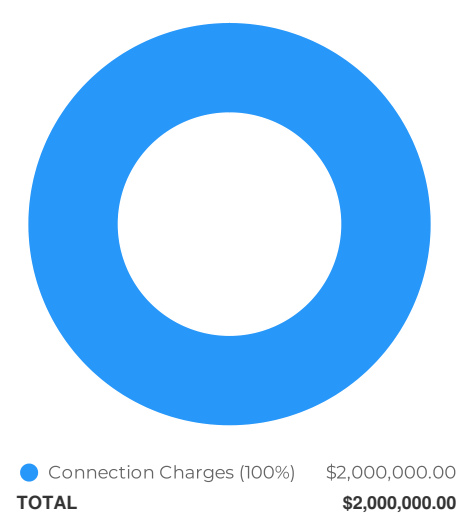
Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|-------------|-------------|
| Funding Sources | FY2024 | Total |
| Connection Charges | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



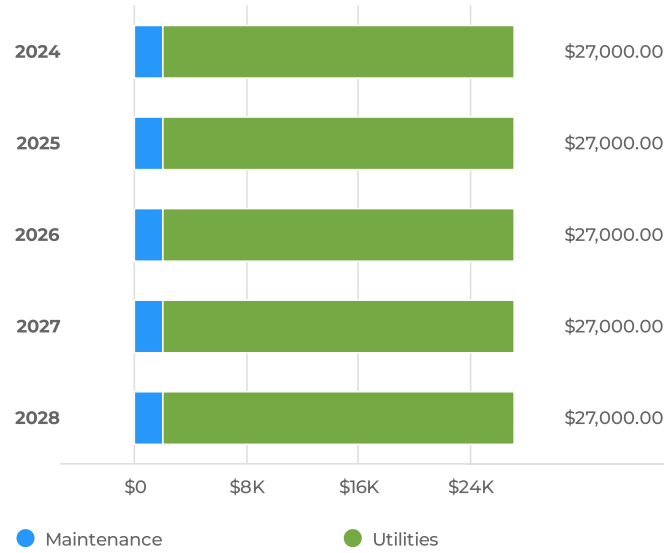
Operational Costs

FY2024 Budget
\$27,000

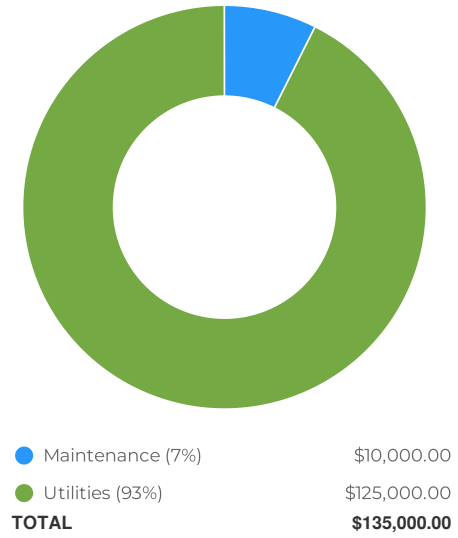
Total Budget (all years)
\$135K

Project Total
\$135K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Utilities | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$125,000 |
| Maintenance | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$10,000 |
| Total | \$27,000 | \$27,000 | \$27,000 | \$27,000 | \$27,000 | \$135,000 |

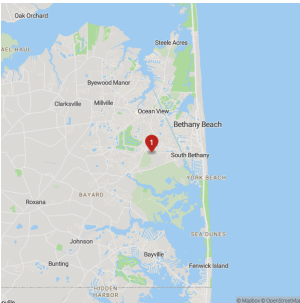


SCRWF - Compliance Upgrades

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

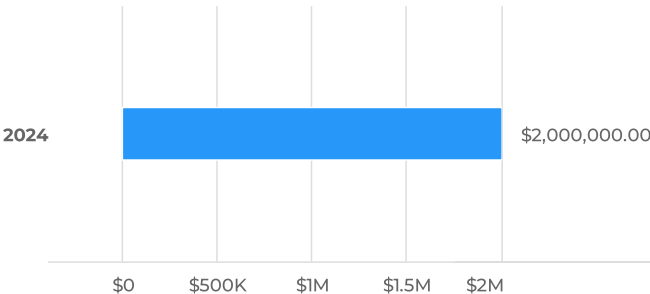
Location



Capital Cost

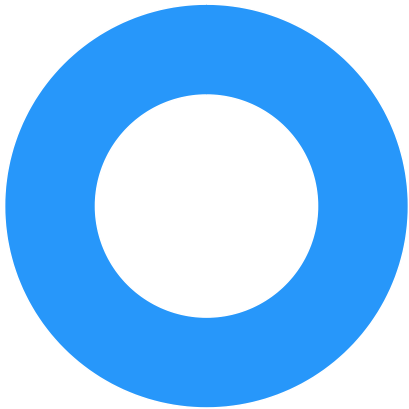
| | | |
|--------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$2,000,000 | \$2M | \$2M |

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%)
TOTAL **\$2,000,000.00**

Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|------------------|--------------------|--------------------|
| Capitalized Cost | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



Funding Sources

FY2024 Budget

\$2,000,000

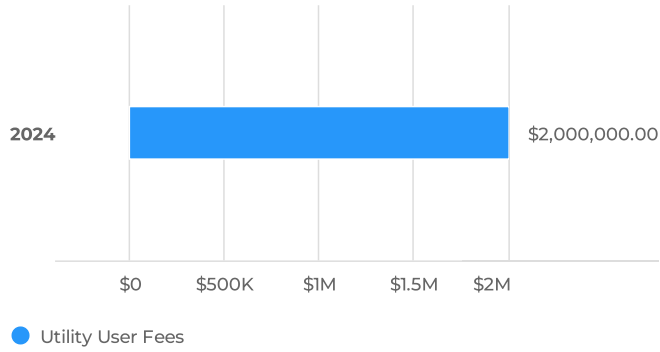
Total Budget (all years)

\$2M

Project Total

\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-------------------|--------------------|--------------------|
| Utility User Fees | \$2,000,000 | \$2,000,000 |
| Total | \$2,000,000 | \$2,000,000 |



Operational Costs

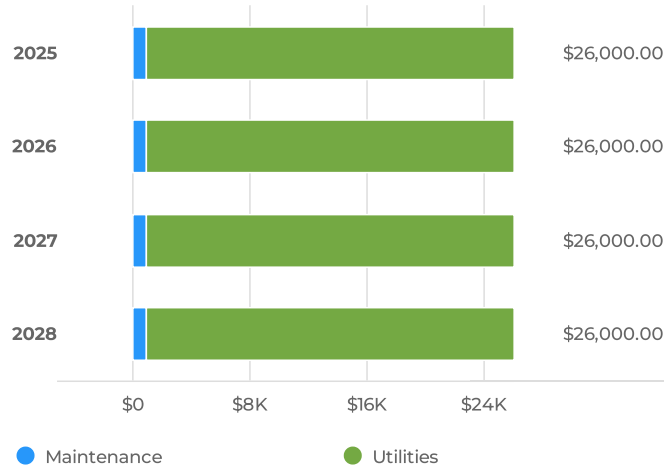
Total Budget (all years)

\$104K

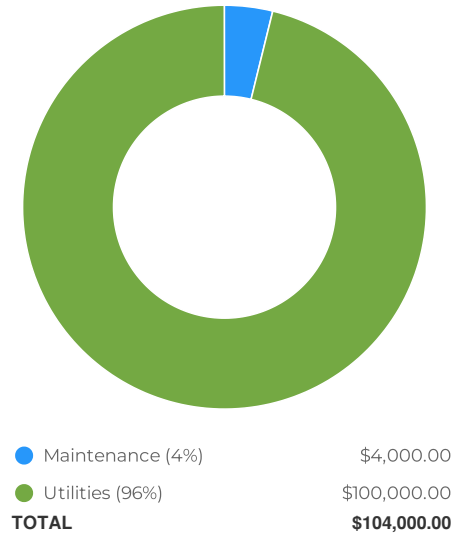
Project Total

\$104K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Utilities | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$100,000 |
| Maintenance | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$4,000 |
| Total | \$26,000 | \$26,000 | \$26,000 | \$26,000 | \$104,000 |



Slaughter Beach Sewer Area

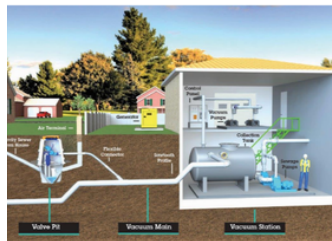
Overview

| | |
|----------------------|---------------------|
| Request Owner | John Ashman |
| Est. Start Date | 10/01/2023 |
| Est. Completion Date | 05/30/2025 |
| Department | Enterprise Capital |
| Type | Capital Improvement |

Description

This project will service the town of Slaughter Beach, a coastal community located in Sussex County, DE, and bounded to the north by the Mispillion River, to the west and south by the marshes of Cedar Creek, Slaughter Creek and Prime Hook National Wildlife Refuge, and to the east by the Delaware Bay. The lots within the Town are currently serviced by on-site septic tanks, cesspools, and/or drain fields, many of which were built 20-30 years ago and have reached their useful life. Facing the growing concern of rising sea levels and the potential damage to the surrounding wildlife and aquatic areas from system failures, the Town has requested that the County look into the possibility of servicing their community with a central sewer system. In August 2021, the Town approved Ordinance No. 2021-05 requesting the County form a sewer district to provide sewer service to the Town. This Ordinance included a condition limiting the Sussex County sewer assessment to no more than \$1,200 per household. In response to the Town's request, the Sussex County Council passed Resolution No. R023 021 on September 21, 2021 establishing the Slaughter Beach Area of the Sussex County Unified Sanitary Sewer District.

Images

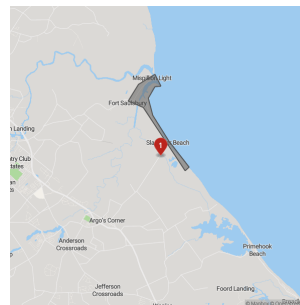


Vacuum System

Details

| | |
|-----------------|------------------|
| Type of Project | New Construction |
|-----------------|------------------|

Location



Capital Cost

FY2024 Budget

\$6,000,000

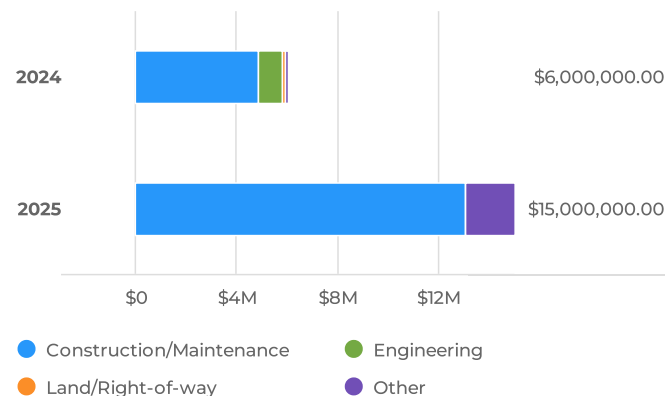
Total Budget (all years)

\$21M

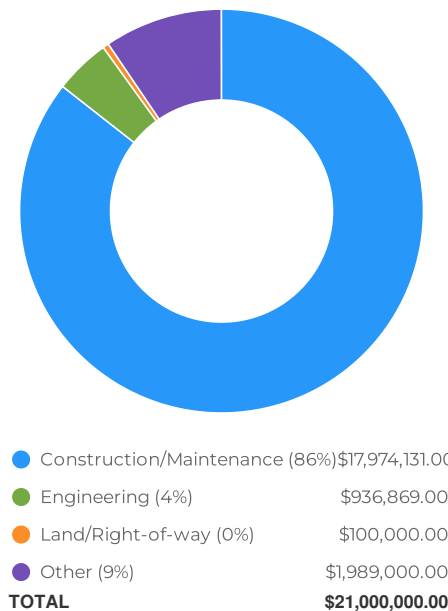
Project Total

\$21M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|--------------------------|--------------------|---------------------|---------------------|
| Engineering | \$936,869 | | \$936,869 |
| Land/Right-of-way | \$100,000 | | \$100,000 |
| Construction/Maintenance | \$4,888,131 | \$13,086,000 | \$17,974,131 |
| Other | \$75,000 | \$1,914,000 | \$1,989,000 |
| Total | \$6,000,000 | \$15,000,000 | \$21,000,000 |



Funding Sources

FY2024 Budget

\$6,000,000

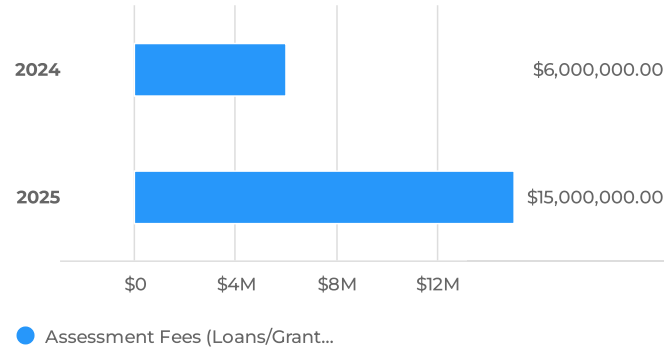
Total Budget (all years)

\$21M

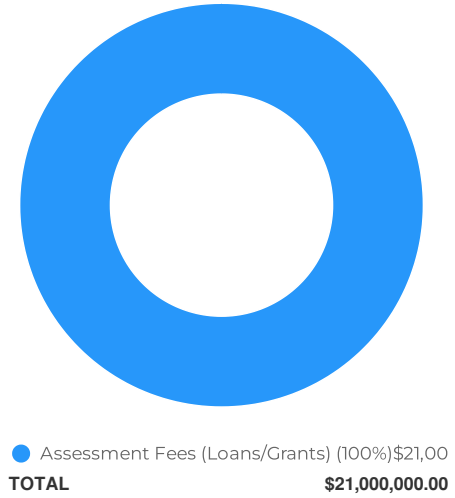
Project Total

\$21M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|---------------------|---------------------|
| Assessment Fees (Loans/Grants) | \$6,000,000 | \$15,000,000 | \$21,000,000 |
| Total | \$6,000,000 | \$15,000,000 | \$21,000,000 |

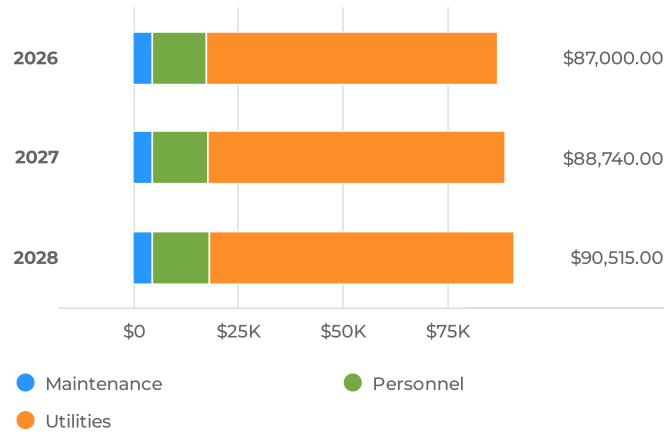


Operational Costs

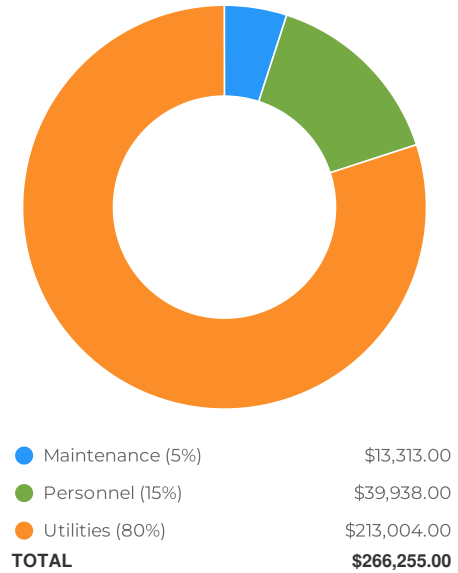
Total Budget (all years)
\$266.255K

Project Total
\$266.255K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| Personnel | \$13,050 | \$13,311 | \$13,577 | \$39,938 |
| Utilities | \$69,600 | \$70,992 | \$72,412 | \$213,004 |
| Maintenance | \$4,350 | \$4,437 | \$4,526 | \$13,313 |
| Total | \$87,000 | \$88,740 | \$90,515 | \$266,255 |



Operating Revenue

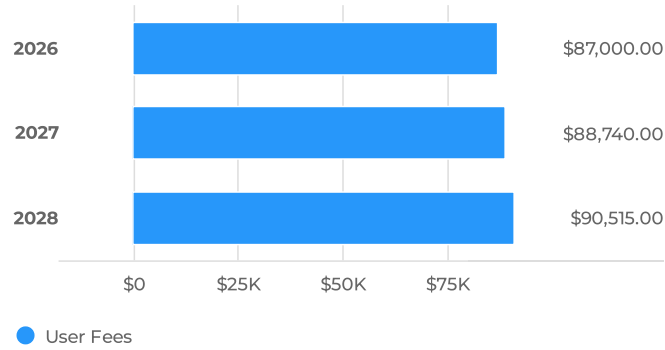
Total Budget (all years)

\$266.255K

Project Total

\$266.255K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| User Fees | \$87,000 | \$88,740 | \$90,515 | \$266,255 |
| Total | \$87,000 | \$88,740 | \$90,515 | \$266,255 |



Warwick Park Area- Pumpstation & Forcemain

Overview

| | |
|----------------------|---------------------|
| Request Owner | John Ashman |
| Est. Start Date | 06/01/2023 |
| Est. Completion Date | 12/31/2024 |
| Department | Enterprise Capital |
| Type | Capital Improvement |

Description

The project consists of a sub-regional pumpstation and forcemain to serve Warwick Park, Warwick Cove, and Gull Point. This phase consists of the construction of a gravity connection from the existing Gull Point collection system an existing gravity line from Warwick Cove, installed for a future connection to County sewer. This intersection is the proposed location for the new sub-regional pumpstation to serve the area. A new forcemain will be constructed from the pumpstation to an existing gravity manhole in River Road just past the Warwick Park common area.

Images



Warwick Park



Warwick Cove



Gull Point



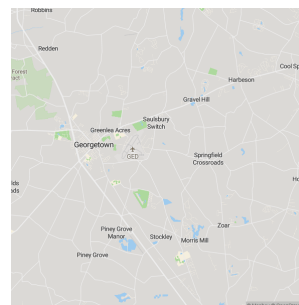
Rosedale Beach

Nestled between Warwick Cove and Gull Point

Details

| | |
|-----------------|------------------|
| Type of Project | New Construction |
|-----------------|------------------|

Location



Capital Cost

FY2024 Budget

\$2,000,000

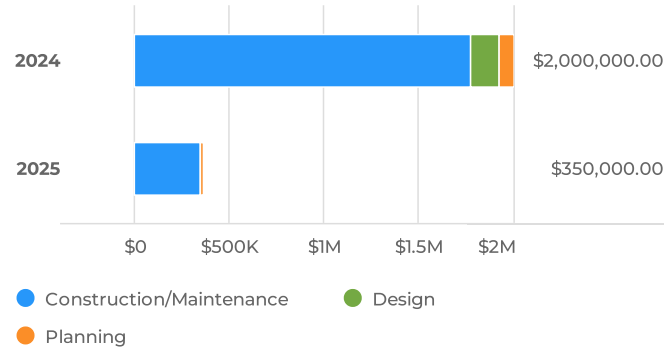
Total Budget (all years)

\$2.35M

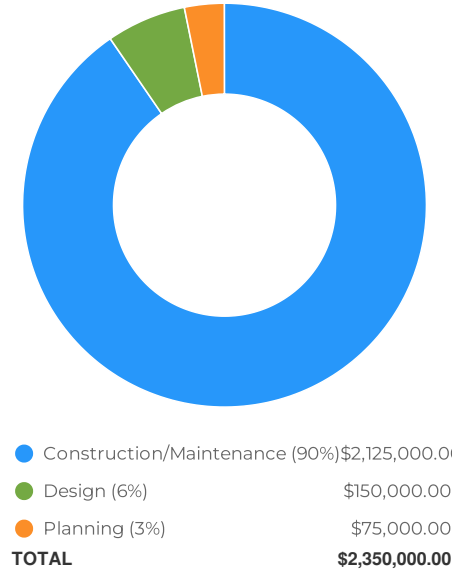
Project Total

\$2.35M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|--------------------------|--------------------|------------------|--------------------|
| Planning | \$75,000 | | \$75,000 |
| Design | \$150,000 | | \$150,000 |
| Construction/Maintenance | \$1,775,000 | \$350,000 | \$2,125,000 |
| Total | \$2,000,000 | \$350,000 | \$2,350,000 |



Funding Sources

FY2024 Budget

\$2,000,000

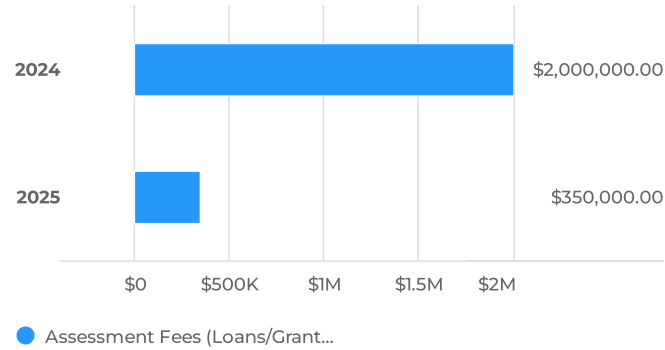
Total Budget (all years)

\$2.35M

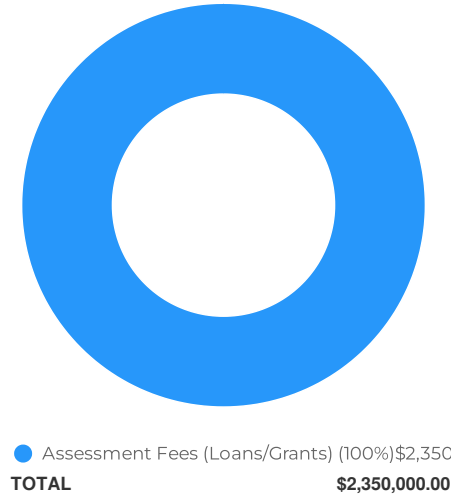
Project Total

\$2.35M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$2,000,000 | \$350,000 | \$2,350,000 |
| Total | \$2,000,000 | \$350,000 | \$2,350,000 |

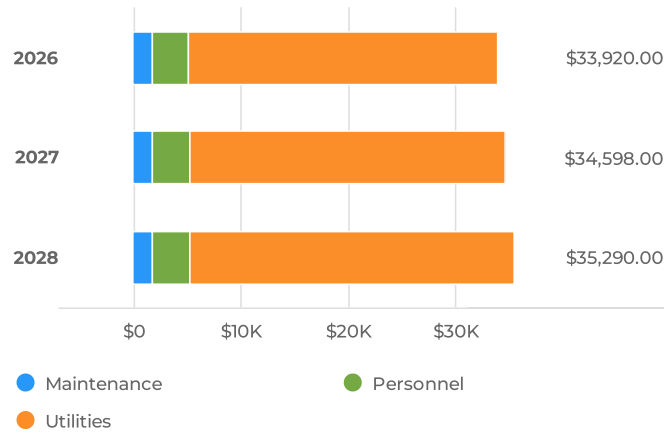


Operational Costs

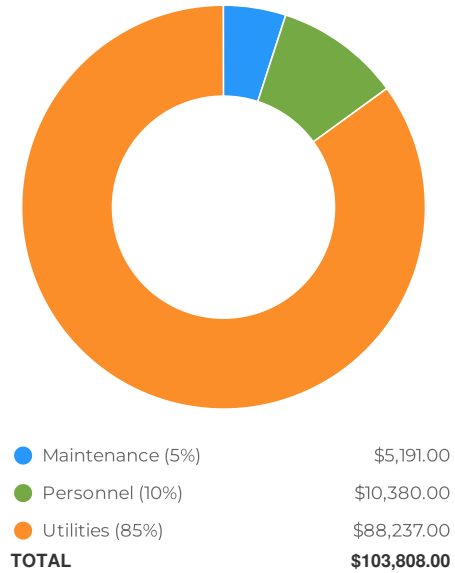
Total Budget (all years)
\$103.808K

Project Total
\$103.808K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| Personnel | \$3,392 | \$3,460 | \$3,528 | \$10,380 |
| Utilities | \$28,832 | \$29,408 | \$29,997 | \$88,237 |
| Maintenance | \$1,696 | \$1,730 | \$1,765 | \$5,191 |
| Total | \$33,920 | \$34,598 | \$35,290 | \$103,808 |



Operating Revenue

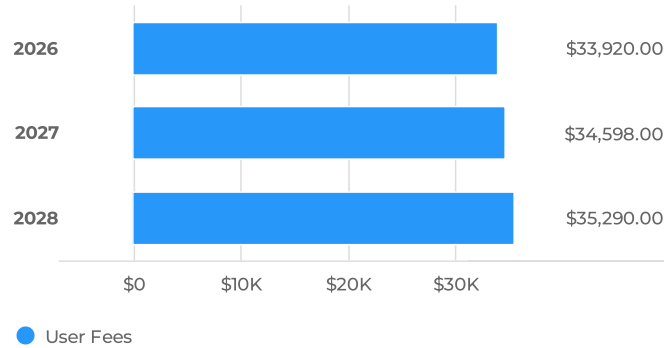
Total Budget (all years)

\$103.808K

Project Total

\$103.808K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| User Fees | \$33,920 | \$34,598 | \$35,290 | \$103,808 |
| Total | \$33,920 | \$34,598 | \$35,290 | \$103,808 |

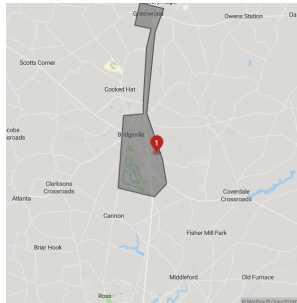


Western Sussex Sewer Area

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

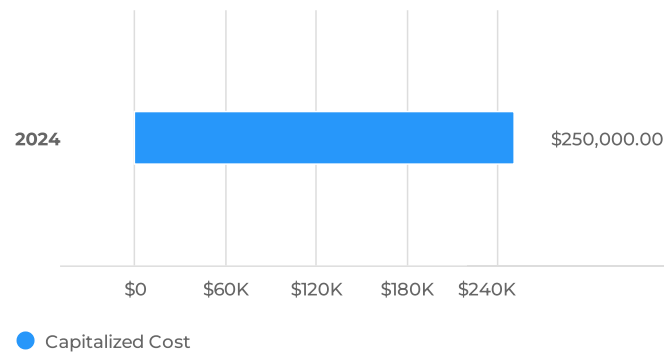
Location



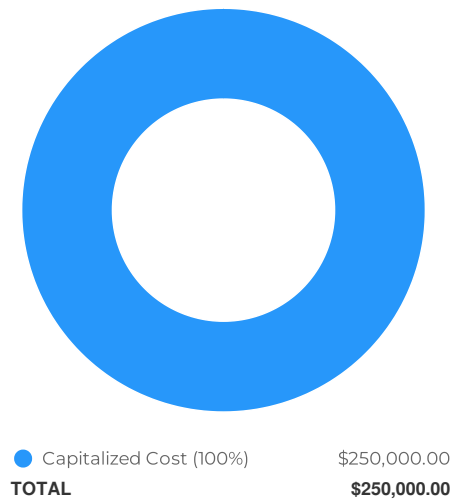
Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$250,000 | \$250K | \$250K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|------------------|------------------|------------------|
| Capitalized Cost | \$250,000 | \$250,000 |
| Total | \$250,000 | \$250,000 |



Funding Sources

FY2024 Budget

\$250,000

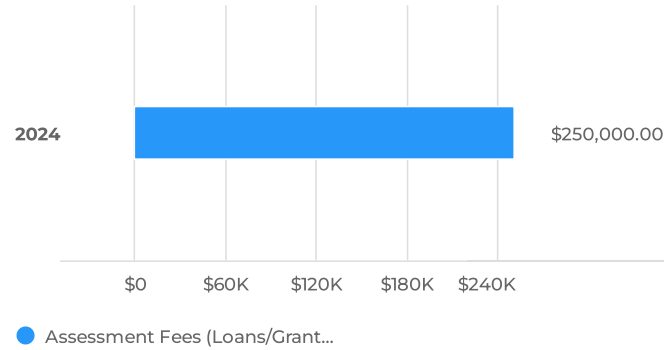
Total Budget (all years)

\$250K

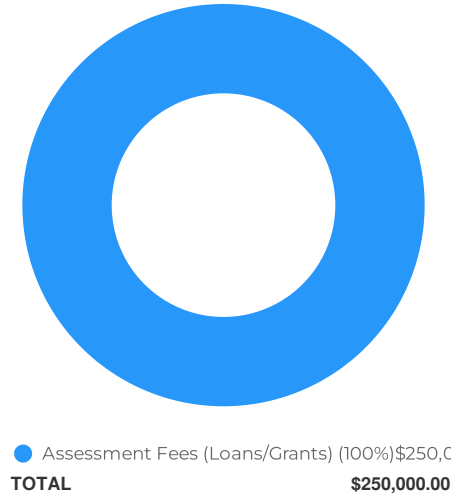
Project Total

\$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|--------------------------------|------------------|------------------|
| Assessment Fees (Loans/Grants) | \$250,000 | \$250,000 |
| Total | \$250,000 | \$250,000 |

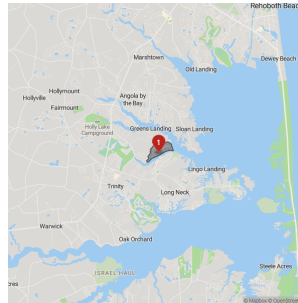


Winding Creek Water

Overview

| | |
|---------------|--------------------|
| Request Owner | John Ashman |
| Department | Enterprise Capital |
| Type | Other |

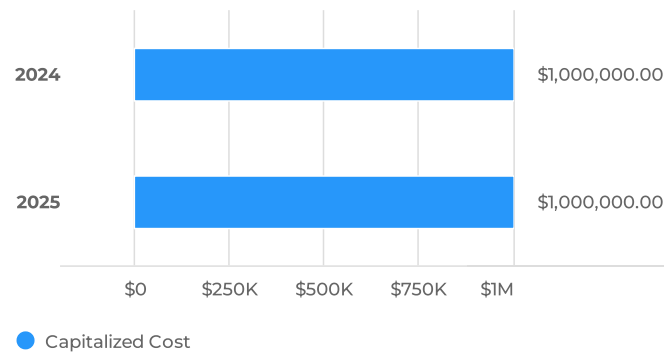
Location



Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$1,000,000 | \$2M | \$2M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | Total |
|------------------|--------------------|--------------------|--------------------|
| Capitalized Cost | \$1,000,000 | \$1,000,000 | \$2,000,000 |
| Total | \$1,000,000 | \$1,000,000 | \$2,000,000 |



Funding Sources

FY2024 Budget

\$1,000,000

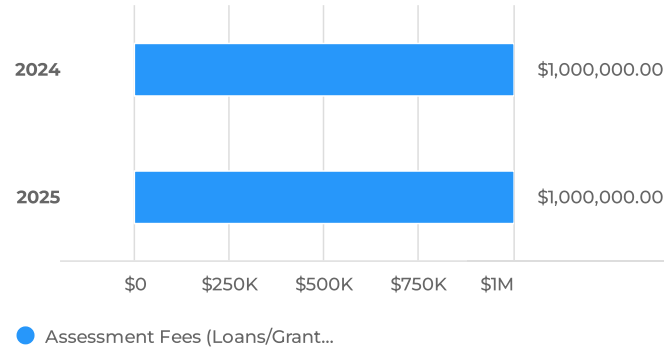
Total Budget (all years)

\$2M

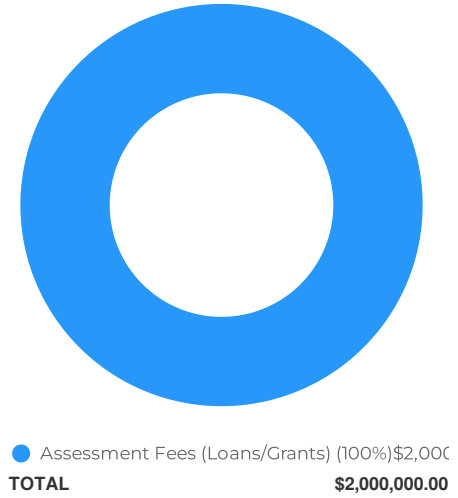
Project Total

\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | Total |
|--------------------------------|--------------------|--------------------|--------------------|
| Assessment Fees (Loans/Grants) | \$1,000,000 | \$1,000,000 | \$2,000,000 |
| Total | \$1,000,000 | \$1,000,000 | \$2,000,000 |

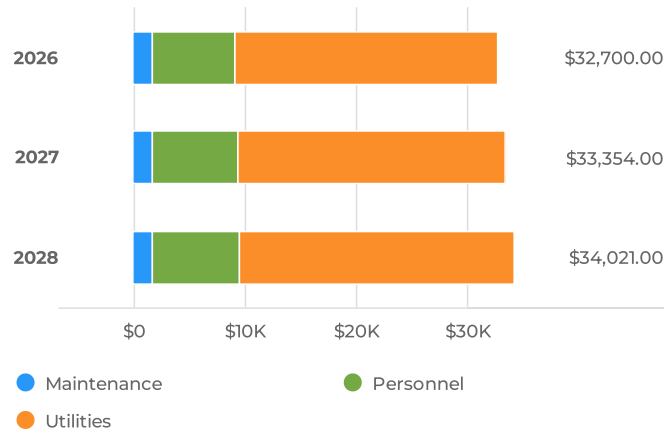


Operational Costs

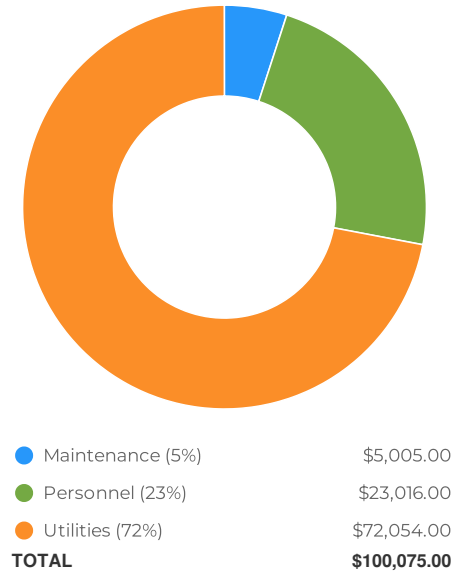
Total Budget (all years)
\$100.075K

Project Total
\$100.075K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| Personnel | \$7,521 | \$7,671 | \$7,824 | \$23,016 |
| Utilities | \$23,544 | \$24,015 | \$24,495 | \$72,054 |
| Maintenance | \$1,635 | \$1,668 | \$1,702 | \$5,005 |
| Total | \$32,700 | \$33,354 | \$34,021 | \$100,075 |



Operating Revenue

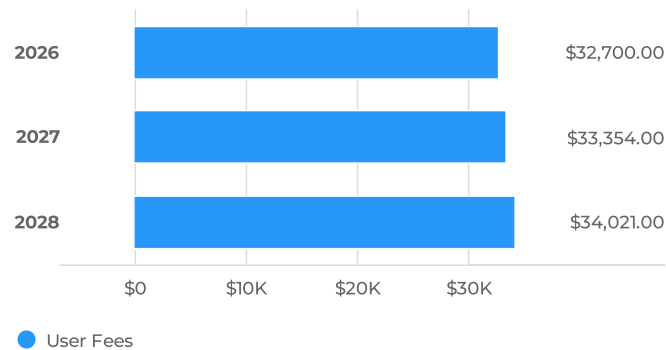
Total Budget (all years)

\$100.075K

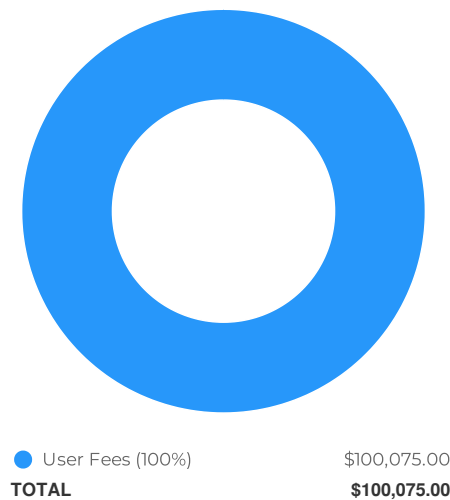
Project Total

\$100.075K

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown

| Operating Revenue | FY2026 | FY2027 | FY2028 | Total |
|-------------------|-----------------|-----------------|-----------------|------------------|
| User Fees | \$32,700 | \$33,354 | \$34,021 | \$100,075 |
| Total | \$32,700 | \$33,354 | \$34,021 | \$100,075 |

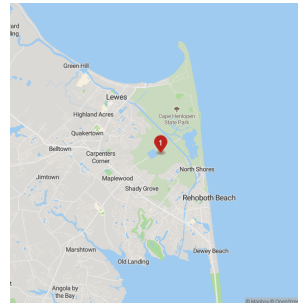


WNRWF - Conversion

Overview

Request Owner John Ashman
 Department Enterprise Capital
 Type Other

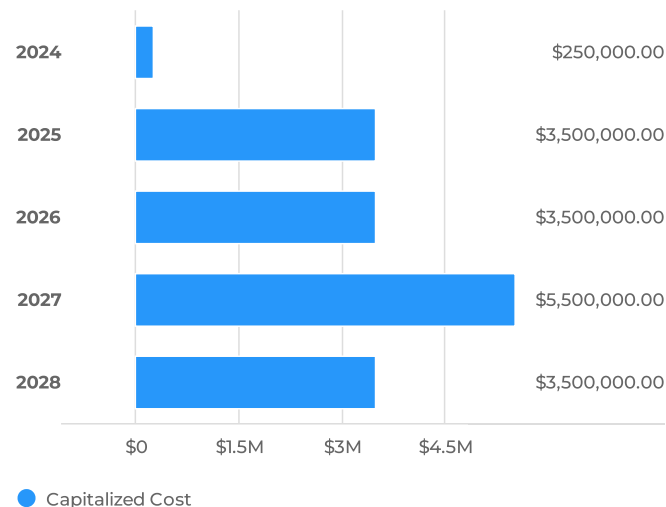
Location



Capital Cost

FY2024 Budget \$250,000
 Total Budget (all years) \$16.25M
 Project Total \$16.25M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|------------------|------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Capitalized Cost | \$250,000 | \$3,500,000 | \$3,500,000 | \$5,500,000 | \$3,500,000 | \$16,250,000 |
| Total | \$250,000 | \$3,500,000 | \$3,500,000 | \$5,500,000 | \$3,500,000 | \$16,250,000 |



Funding Sources

FY2024 Budget

\$250,000

Total Budget (all years)

\$16.25M

Project Total

\$16.25M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|--------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Assessment Fees (Loans/Grants) | \$250,000 | \$3,500,000 | \$3,500,000 | \$5,500,000 | \$3,500,000 | \$16,250,000 |
| Total | \$250,000 | \$3,500,000 | \$3,500,000 | \$5,500,000 | \$3,500,000 | \$16,250,000 |



LIBRARY REQUESTS



Library Building Improvements

Overview

| | |
|---------------|---------------------|
| Request Owner | Gina Jennings |
| Department | Library |
| Type | Capital Improvement |

Description

This includes various improvements to the county-owned library facilities:

South Coastal sidewalks - \$50,000

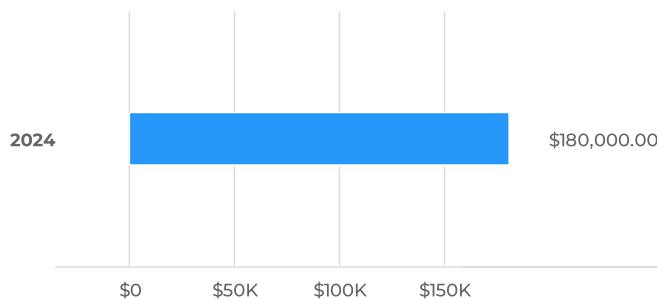
South Coastal HVAC system - \$80,000

Milton sidewalks - \$50,000

Capital Cost

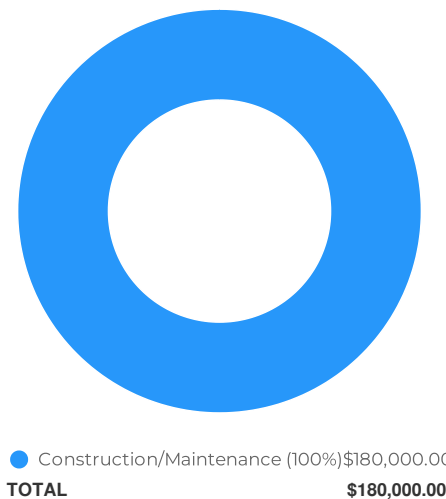
| | | |
|------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$180,000 | \$180K | \$180K |

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|--------------------------|------------------|------------------|
| Construction/Maintenance | \$180,000 | \$180,000 |
| Total | \$180,000 | \$180,000 |



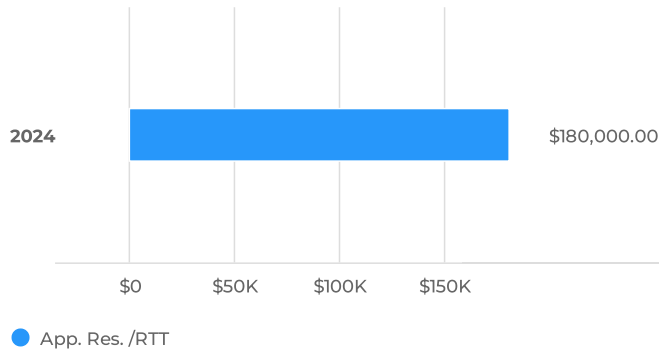
Funding Sources

FY2024 Budget
\$180,000

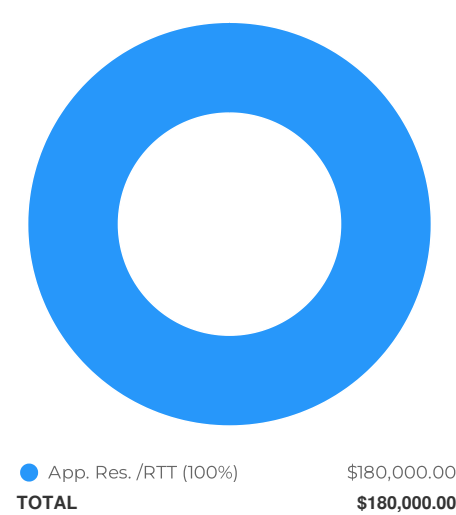
Total Budget (all years)
\$180K

Project Total
\$180K

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|-----------|-----------|
| Funding Sources | FY2024 | Total |
| App. Res. /RTT | \$180,000 | \$180,000 |
| Total | \$180,000 | \$180,000 |



Mobile Library

Overview

| | |
|---------------|-------------------|
| Request Owner | Gina Jennings |
| Department | Library |
| Type | Capital Equipment |

Description

The Sussex County Mobile Library is a 1998, 33-ft Thomas-built bus with a diesel engine and CDL driver restriction. This 25 year-old vehicle has long exceeded its 12-15 year lifespan and is in disrepair to the point where the body of the vehicle is disintegrating and mechanics are no longer able to find parts for repair. There has been a long tradition of bookmobile service in Sussex County going back to 1912. The bookmobile can provide the same services as a brick-and-mortar library and service areas that lack traditional library services, such as Ellendale and Long Neck, as well as several schools, day care facilities, festivals and special events. It is currently the sole library resource for three schools.

Due to the specialized customization of bookmobiles, it is difficult to get exact pricing. Three separate vendors have quoted the step-van model (a smaller vehicle that can still be boarded but without the CDL restriction) ranging from \$315,000 to \$500,000.

Images



Current Bookmobile

Details

| | |
|-----------------------------|-------------|
| New Purchase or Replacement | Replacement |
|-----------------------------|-------------|



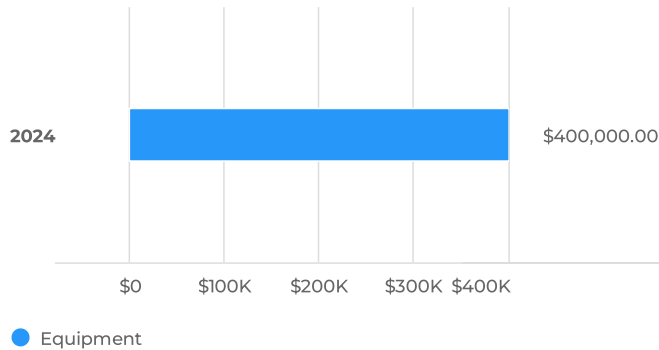
Capital Cost

FY2024 Budget
\$400,000

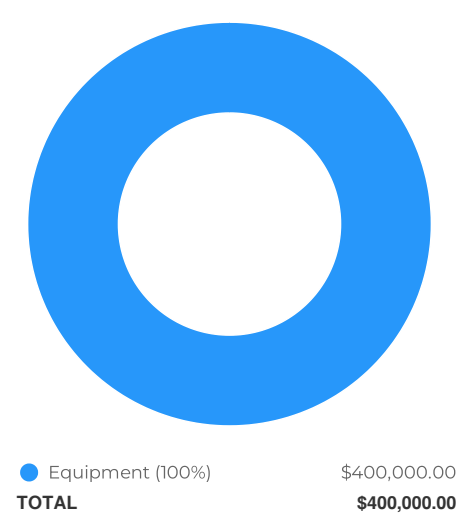
Total Budget (all years)
\$400K

Project Total
\$400K

Capital Cost by Year



Capital Cost for Budgeted Years



| Capital Cost Breakdown | | |
|------------------------|-----------|-----------|
| Capital Cost | FY2024 | Total |
| Equipment | \$400,000 | \$400,000 |
| Total | \$400,000 | \$400,000 |



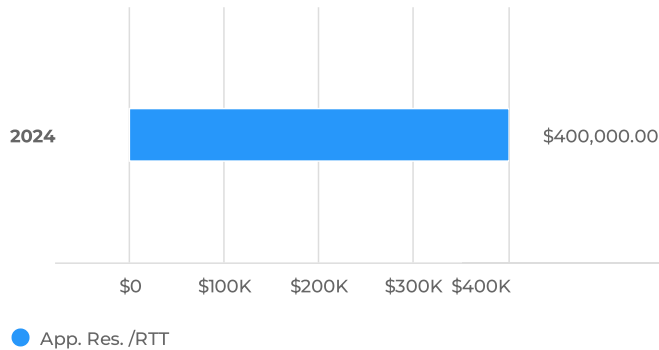
Funding Sources

FY2024 Budget
\$400,000

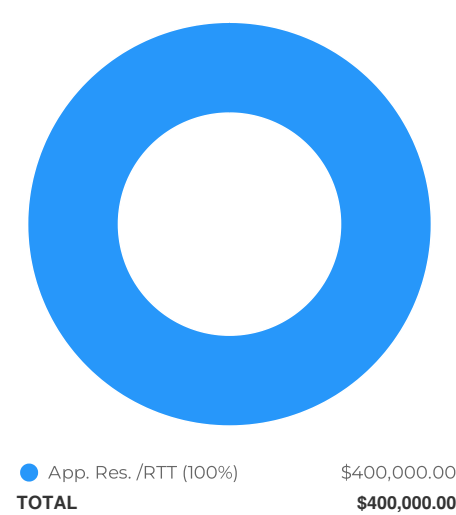
Total Budget (all years)
\$400K

Project Total
\$400K

Funding Sources by Year



Funding Sources for Budgeted Years



| Funding Sources Breakdown | | |
|---------------------------|-----------|-----------|
| Funding Sources | FY2024 | Total |
| App. Res. /RTT | \$400,000 | \$400,000 |
| Total | \$400,000 | \$400,000 |



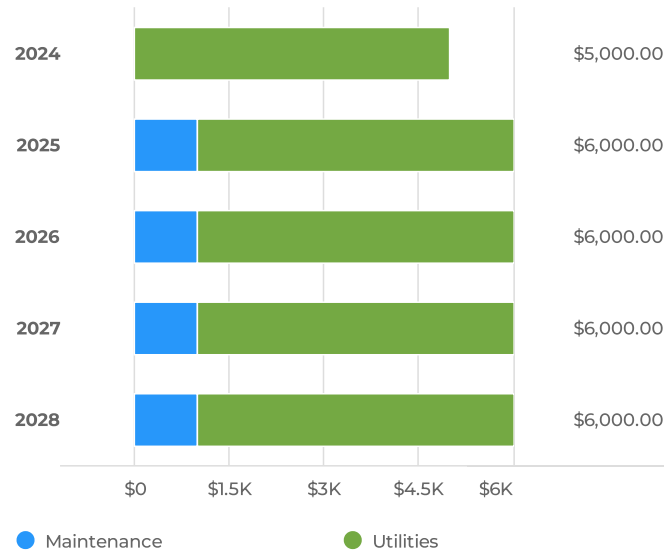
Operational Costs

FY2024 Budget
\$5,000

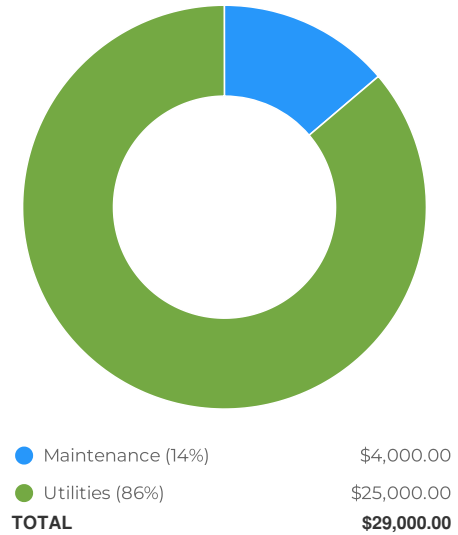
Total Budget (all years)
\$29K

Project Total
\$29K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Utilities | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$25,000 |
| Maintenance | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$4,000 |
| Total | \$5,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$29,000 |



PARAMEDICS REQUESTS



EMS Stations

Overview

| | |
|---------------|---------------|
| Request Owner | Gina Jennings |
| Department | Paramedics |
| Type | Other |

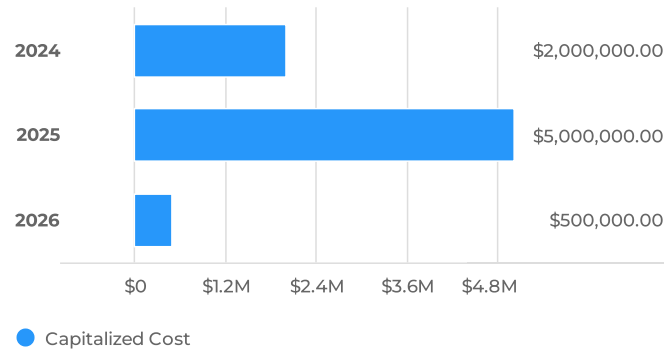
Images



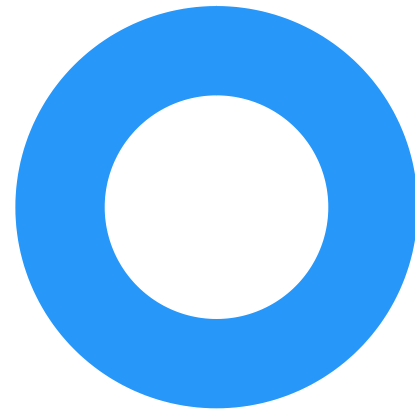
Capital Cost

| | | |
|--------------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$2,000,000 | \$7.5M | \$7.5M |

Capital Cost by Year



Capital Cost for Budgeted Years



Capitalized Cost (100%) \$7,500,000.00
TOTAL \$7,500,000.00

Capital Cost Breakdown

| Capital Cost | FY2024 | FY2025 | FY2026 | Total |
|------------------|--------------------|--------------------|------------------|--------------------|
| Capitalized Cost | \$2,000,000 | \$5,000,000 | \$500,000 | \$7,500,000 |
| Total | \$2,000,000 | \$5,000,000 | \$500,000 | \$7,500,000 |



Funding Sources

FY2024 Budget

\$2,000,000

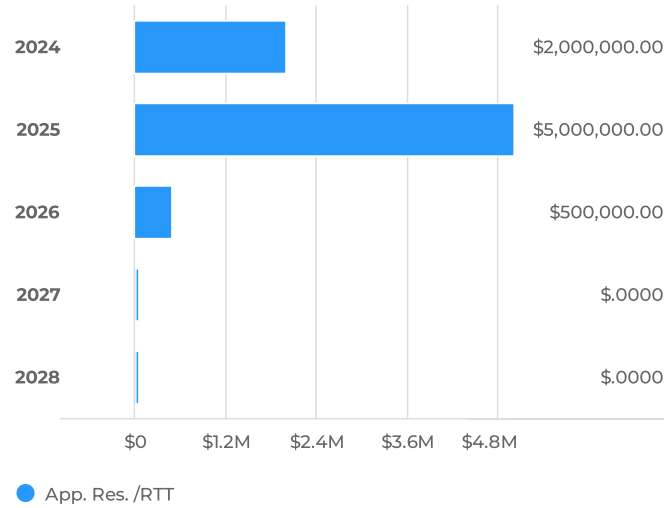
Total Budget (all years)

\$7.5M

Project Total

\$7.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-----------------|--------------------|--------------------|------------------|------------|------------|--------------------|
| App. Res. /RTT | \$2,000,000 | \$5,000,000 | \$500,000 | \$0 | \$0 | \$7,500,000 |
| Total | \$2,000,000 | \$5,000,000 | \$500,000 | \$0 | \$0 | \$7,500,000 |



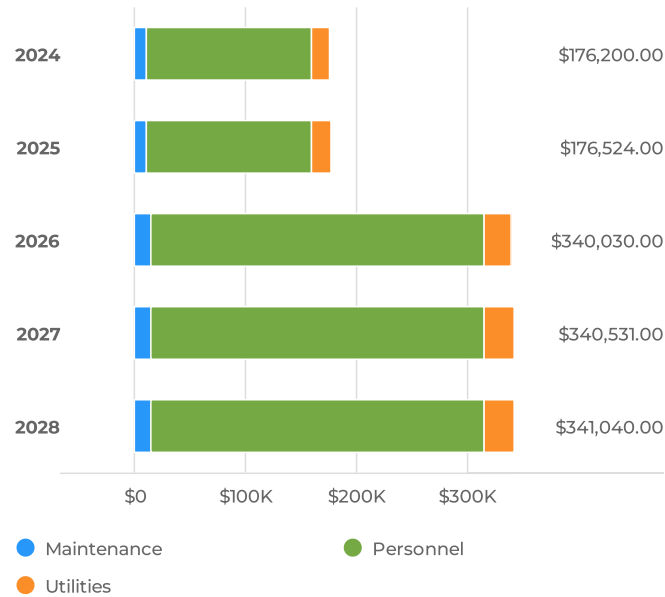
Operational Costs

FY2024 Budget
\$176,200

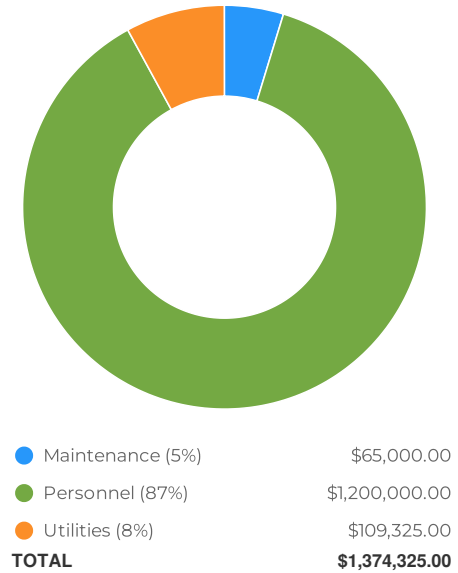
Total Budget (all years)
\$1.374M

Project Total
\$1.374M

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Personnel | \$150,000 | \$150,000 | \$300,000 | \$300,000 | \$300,000 | \$1,200,000 |
| Utilities | \$16,200 | \$16,524 | \$25,030 | \$25,531 | \$26,040 | \$109,325 |
| Maintenance | \$10,000 | \$10,000 | \$15,000 | \$15,000 | \$15,000 | \$65,000 |
| Total | \$176,200 | \$176,524 | \$340,030 | \$340,531 | \$341,040 | \$1,374,325 |

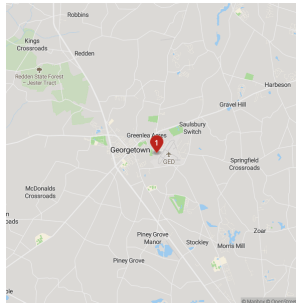


Public Safety Building

Overview

| | |
|---------------|---------------|
| Request Owner | Gina Jennings |
| Department | Paramedics |
| Type | Other |

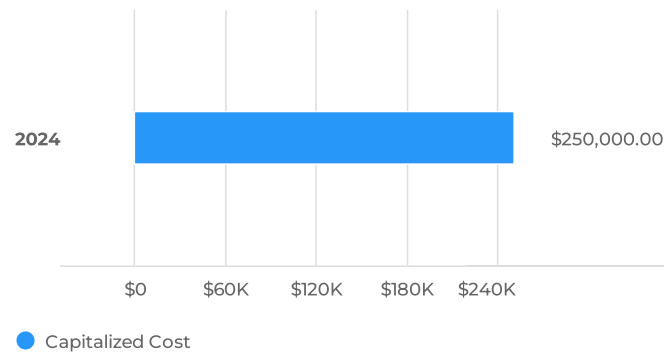
Location



Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2024 Budget | Total Budget (all years) | Project Total |
| \$250,000 | \$250K | \$250K |

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

| Capital Cost | FY2024 | Total |
|------------------|------------------|------------------|
| Capitalized Cost | \$250,000 | \$250,000 |
| Total | \$250,000 | \$250,000 |



Funding Sources

FY2024 Budget

\$250,000

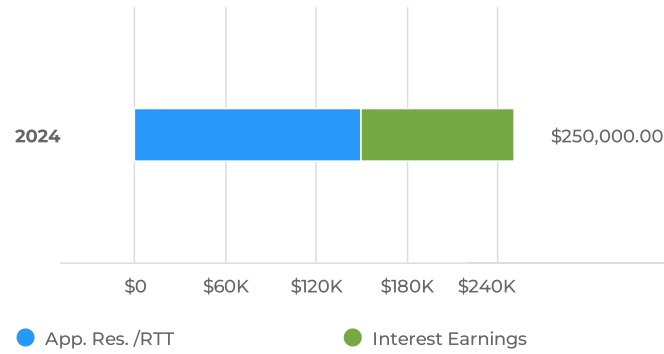
Total Budget (all years)

\$250K

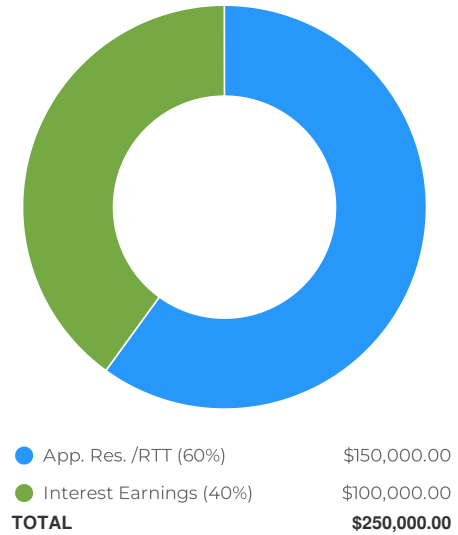
Project Total

\$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

| Funding Sources | FY2024 | Total |
|-------------------|------------------|------------------|
| App. Res. /RTT | \$150,000 | \$150,000 |
| Interest Earnings | \$100,000 | \$100,000 |
| Total | \$250,000 | \$250,000 |



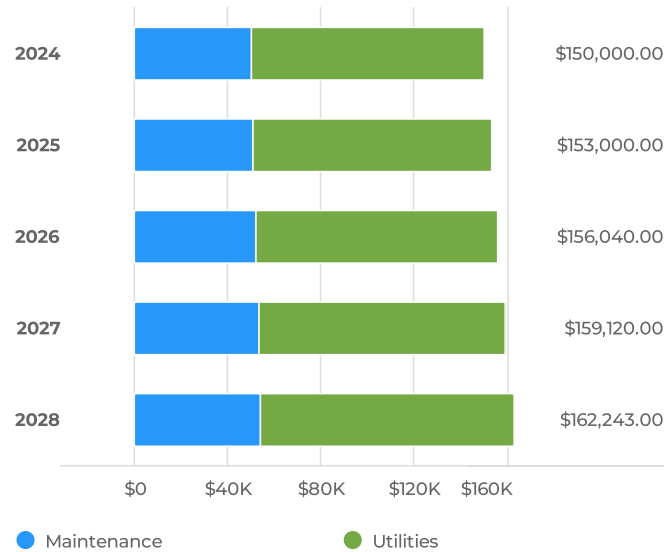
Operational Costs

FY2024 Budget
\$150,000

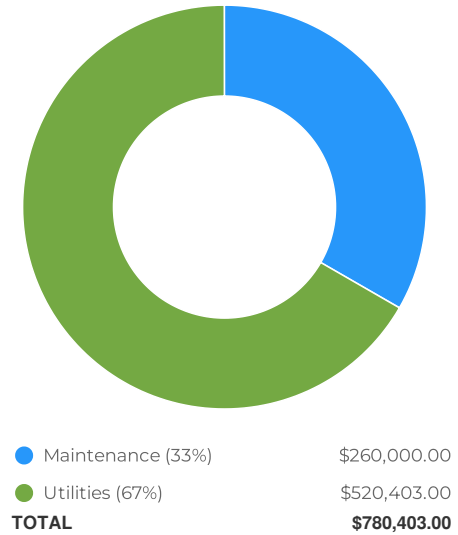
Total Budget (all years)
\$780.403K

Project Total
\$780.403K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

| Operational Costs | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | Total |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Utilities | \$100,000 | \$102,000 | \$104,040 | \$106,120 | \$108,243 | \$520,403 |
| Maintenance | \$50,000 | \$51,000 | \$52,000 | \$53,000 | \$54,000 | \$260,000 |
| Total | \$150,000 | \$153,000 | \$156,040 | \$159,120 | \$162,243 | \$780,403 |

