



**Sussex County**  
**Sussex County's Budget Book**



**Proposed Version**





# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>4</b>
General Information .....	5
Transmittal Letter .....	7
About Sussex County .....	10
Demographics .....	16
Basis of Budgeting .....	21
Organizational Chart .....	22
Fund Structure .....	24
Budget Process .....	26
Financial Policies .....	29
Fee Schedule .....	32
<b>Budget Overview</b> .....	<b>39</b>
Executive Overview .....	40
Strategic Plan .....	45
Short-term Factors .....	49
Priorities & Issues .....	50
Personnel Changes .....	51
Pay Scale .....	53
Long-Term Financial Plan .....	54
<b>Fund Summaries</b> .....	<b>59</b>
All Funds .....	60
General Fund .....	64
Capital Projects Fund .....	73
Sewer Fund .....	77
Water Fund .....	86
Fiduciary Fund .....	95
American Rescue Plan Grant Fund .....	98
<b>Funding Sources</b> .....	<b>100</b>
Taxes .....	101
Charges for Services - General Fund .....	103
Charges for Services - Enterprise Funds .....	106
Intergovernmental .....	110
Other Financing Sources .....	114
Miscellaneous (Connection and Assessment Charges) .....	118
<b>Departments/Divisions</b> .....	<b>123</b>
Administration .....	124
Airport and Business Park .....	130
Assessment .....	135
Building Code .....	140
Community Development .....	144
Constable .....	150
County Council .....	154
Economic Development .....	159



Engineering .....	165
Environmental Services - Sewer .....	179
Environmental Services - Water .....	189
Facilities Management .....	195
Finance .....	203
GIO .....	209
Grant-in-Aid .....	215
Human Resources .....	219
Information Technology .....	225
Legal .....	231
Library .....	232
Marriage Bureau .....	244
Planning and Zoning .....	249
Public Safety - Emergency Medical Services .....	255
Public Safety - Emergency Preparedness .....	264
Recorder of Deeds .....	274
Records Management .....	278
Register of Wills .....	283
Safety and Security .....	287
Sheriff .....	292
<b>Capital Projects .....</b>	<b>297</b>
One-year plan .....	298
Multi-year plan .....	303
Impact of Capital on Operating Budget .....	310
<b>Debt .....</b>	<b>311</b>
Government-wide Debt .....	312
<b>Ordinances .....</b>	<b>313</b>
Ordinances .....	314
<b>Glossary/Acronyms/Abbreviations .....</b>	<b>315</b>
Glossary/Acronyms/Abbreviations .....	316
<b>Appendix .....</b>	<b>328</b>
Administration Requests .....	329
Airport and Business Park Requests .....	341
Engineering Administration Requests .....	363
Enterprise Capital Requests .....	367
Library Requests .....	460
Paramedics Requests .....	468



---

# INTRODUCTION

---





# SUSSEX COUNTY FISCAL YEAR 2025 BUDGET



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

## Sussex County Government

2 The Circle  
Georgetown, DE 19947  
(302) 855-7741  
[www.sussexcountyde.gov](http://www.sussexcountyde.gov)

### Sussex County Council

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

### Administration

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



## Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Sussex County, Delaware** for its annual budget for the fiscal year beginning **July 1, 2023**. 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 21, 2024

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) 2025. The FY 2025 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.

### **FACTORS AFFECTING THE DEVELOPMENT OF THE FY 2025 BUDGET**

As with past Sussex County budgets, this fiscal year budget is developed with caution in mind given its heavy reliance on the local real estate market. Suffice it to say, should real estate activity start to decline, the County's financial outlook will be affected. Similar to the national economic situation, sticky inflation and high interest rates continue to influence the County's building-related revenues.

While economists predict that a recession is unlikely to happen this year, building-related activity has consistently decreased over the last couple of years in Sussex County. 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 three years of decline in building activity with an anticipated decline for the fourth year in a row. As such, the County is projected to process 15 percent fewer residential permits in FY 2024 as compared to FY 2021. However, while the year-to-year activity is trending down, the new baseline remains at a level higher than 2020, and where we can continue to operate without decreasing service levels.

It is difficult to predict where our building related revenues will level off. As such, we followed a conservative budget philosophy in the development of the FY 2025 budget to insulate against any foreseeable decline. This philosophy uses cautious revenue projections and keeps ongoing expenses at a sustainable level.

Another factor to consider in the development of this budget is the increased demand for County services. For example, our Public Safety Department has experienced a 10-year increase of 15.5 percent in 9-1-1 calls and 42 percent in paramedic incidents. To address this increase in demand, we have increased public safety employment by 7 staff positions in this budget. We also provided additional funding to the Delaware State Police and the Local Law Enforcement agencies. Aside from public safety, demands on our Planning and Zoning Department continue to increase. To assist this Department, there is another position in the budget to help with their workload. The pressures to meet these demands are not taken lightly when we try to build a budget that can be supported with current revenues.

The Fiscal Year 2025's total budget is \$265.8 million, which represents an overall decrease of \$12.8 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 ongoing operational expenses in check. Our General Fund budget is realizing a 10.4 percent increase. However, \$3.5 million, or 37.5 percent, of this increase is for one-time expenses.

### **REVENUE CHALLENGES**



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 percent of the revenue to support operations. In the past, it accounted for under 25 percent of our revenue. Relying on RTT collections for operations presents a risk due to the volatile nature of the funding. Although we are only budgeting 65 percent of what was collected in FY 2023, as we look to the future, continually relying on this type of source of revenue will need to be addressed.

In this year's budget, RTT is \$3.5 million more than FY 2024's budget. While our trends show that the FY 2025 amount is at a short-term attainable level, it remains at a level that is higher than what was collected six 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.

As we have done with RTT, 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 \$1.1 million less than the prior year. This revenue is being replaced with revenue generated by investment income and 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. These revenue sources include 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 2025 budget, that they will continue to fund our paramedics at 30 percent of last year's budgeted expenditures.

### **EXPENSE PRIORITIES IN THE FY 2025 BUDGET**

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, which are consistent with last year's 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 for housing rehabilitation, and expansion of public safety through additional staff. As Council sets its priorities, the budget team and department heads collaborate to put forth sustainable expenses that best support this mission. 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 has helped build a strong foundation that has allowed this government to continue to live within its means and stay strong during economic uncertainty.

## **SUMMARY**

In closing, the County's fiscal year 2025 budget recognizes that the demand for our services and on our staff continues to grow. Whether it is the increase in population, new regulations, or demands from the public, our government is being called upon more and more to perform. Our goal with the budget is to provide more funding to meet those demands but at the same time keeping the expenses at a level that can be sustained with the current tax base.

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 250,000 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 administrated 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 2020 U.S. Census, Sussex County had a population increase of more than 20 percent from 2010 to 2020. The Delaware Population Consortium predicts that the population will increase another 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.



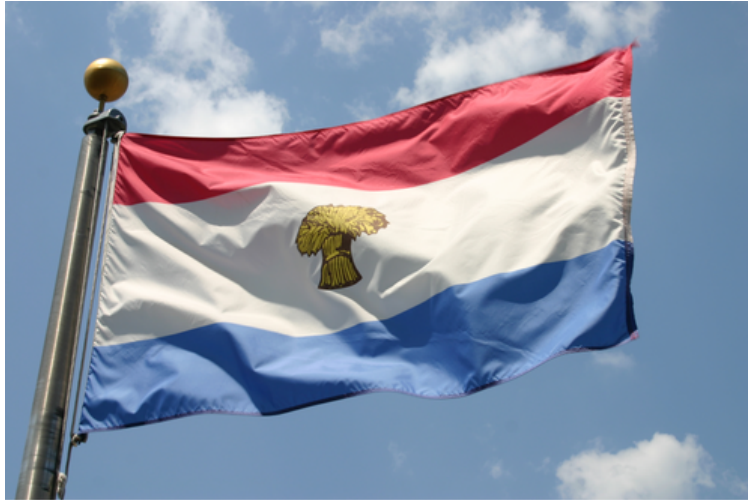
The eastern portion of the county is home to most of Delaware’s beaches and seaside resorts. Sussex’s central and western areas are the backbone of Delaware’s agriculture industry. Because of these land features, most of the county’s employment is driven by agriculture and tourism. The next table shows the top 10 employment-types in Sussex County in 2023.

<b>Type of Employer</b>	<b>Number of Employees</b>	<b>Percentage of Total County Employment</b>
Health Care and Social Assistance	12,959	15.2%
Retail Trade	12,457	14.6%
Accommodation and Food Services	11,649	13.7%
Manufacturing	10,251	12.1%
Government	8,919	10.5%
Administrative and Waste Services	5,965	7.0%
Construction	5,945	7.0%
Professional and technical services	3,094	3.6%
Other Services, except Public Administration	2,715	3.2%
Finance and Insurance	2,264	2.7%
<b>Total Employees in Sussex County in 2023</b>	<b>85,044</b>	





## 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](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's population reaches 235,000, a 20% increase from 2010.

**2020** - Delaware's own Joseph R. Biden is elected the 46<sup>th</sup> President of the United States; 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.

**2022** - Sussex County's population reaches 250,000

**2023** - Sussex County opens its first Emergency Medical Services Training Facility at the newly branded Emergency Operations Complex

**2024** - Sussex County forms its very first Public Safety Department, combining the division of the Emergency Communication, Preparedness, and Medical Services



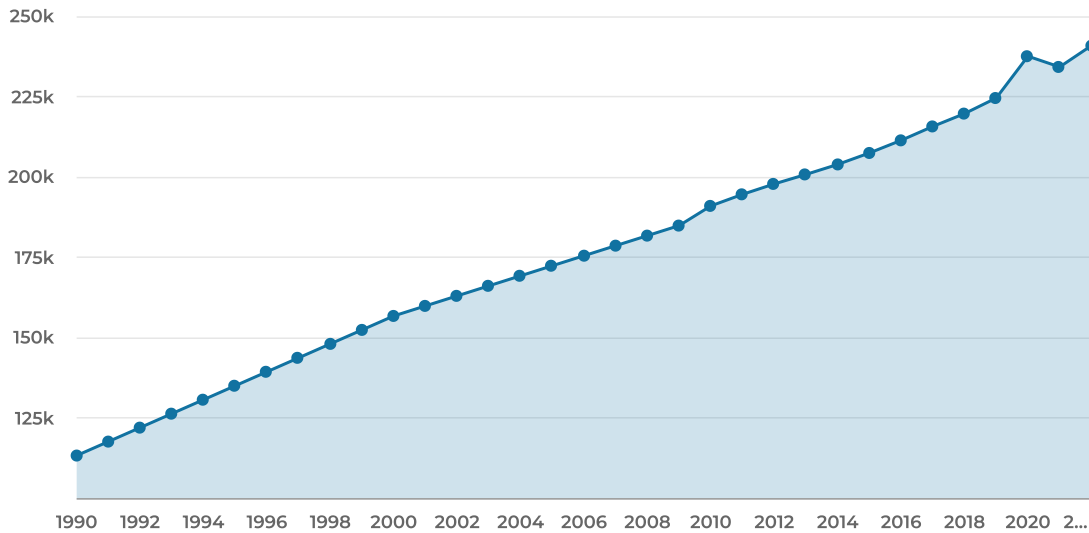
# Population Overview



TOTAL POPULATION  
**240,668**

▲ **2.8%**  
vs. 2021

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

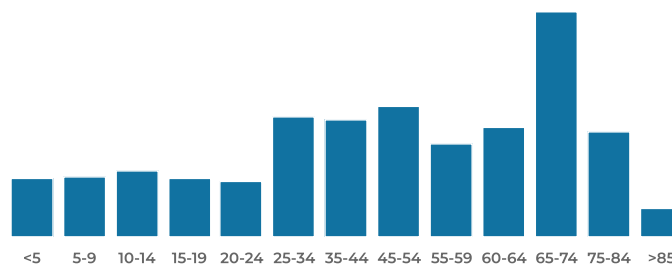


DAYTIME POPULATION  
**234,481**

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

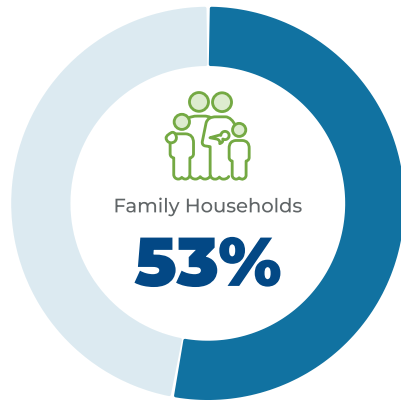


## Household Analysis

TOTAL HOUSEHOLDS

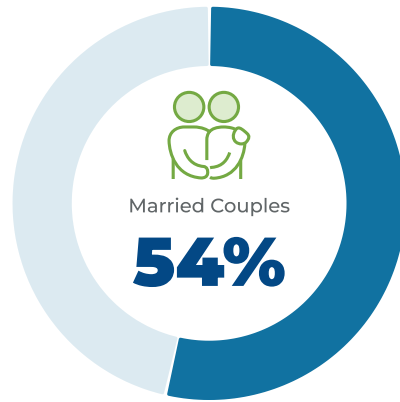
**99,858**

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.



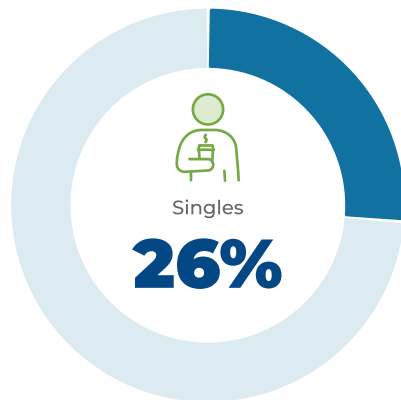
▲ 12%

higher than state average



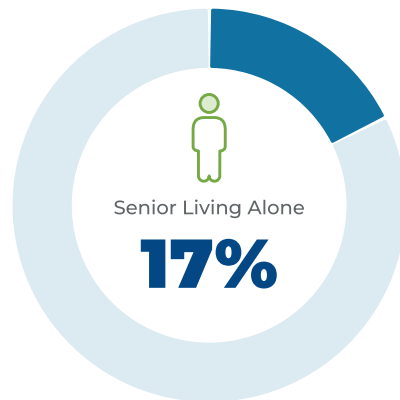
▲ 10%

higher than state average



▼ 4%

lower than state average



▲ 1%

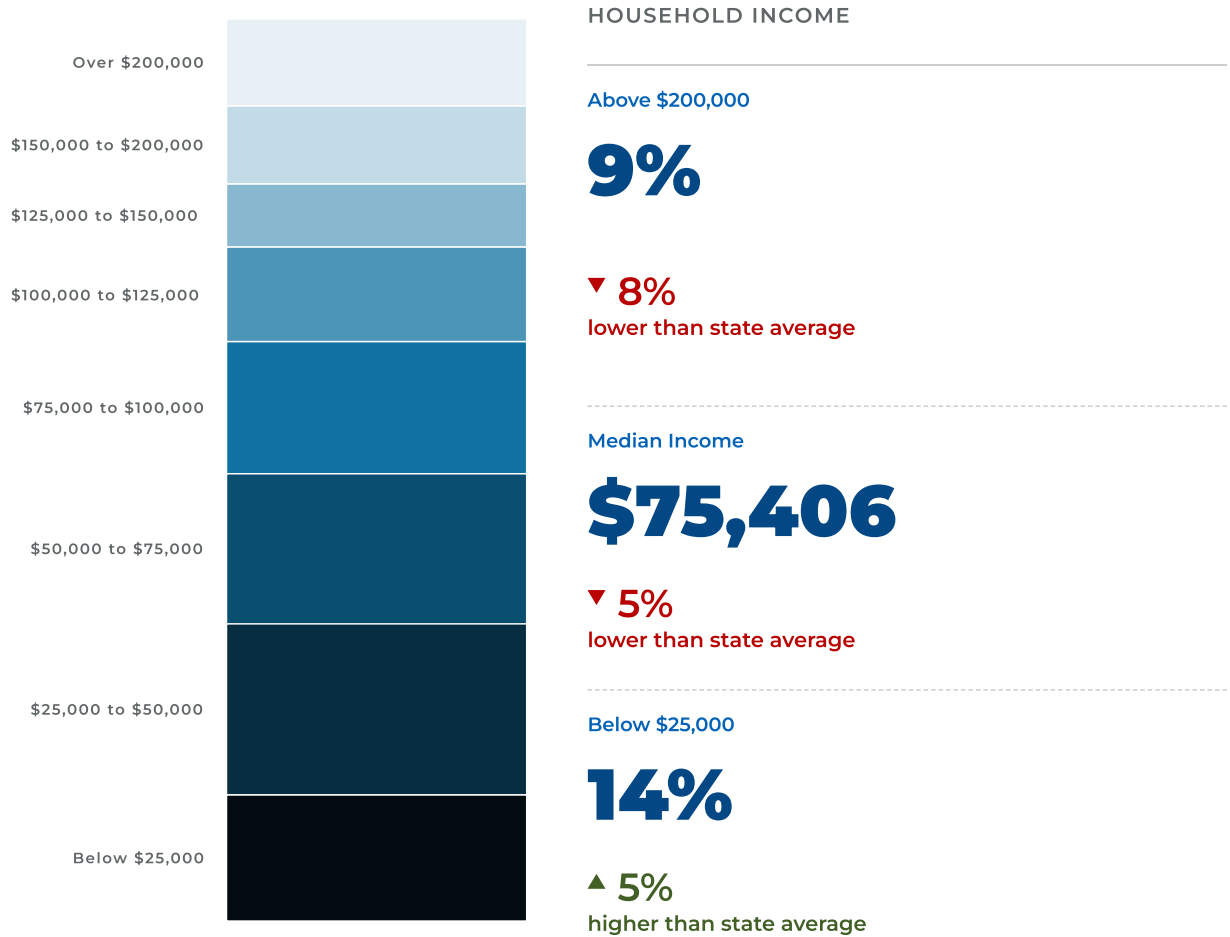
higher than state average

*\* 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.



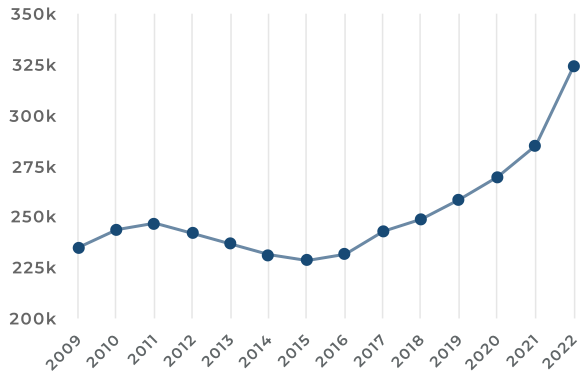
\* Data Source: American Community Survey 5-year estimates



# Housing Overview



2022 MEDIAN HOME VALUE  
**\$324,400**

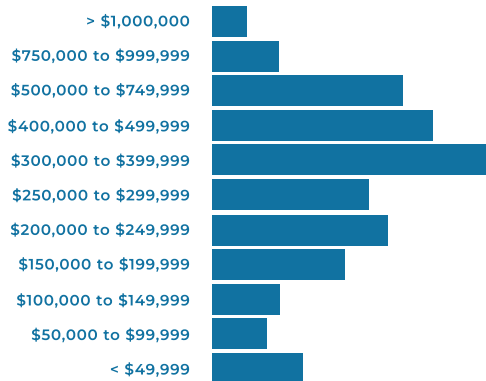


\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS



## HOME VALUE DISTRIBUTION



\* Data Source: 2022 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: 2022 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.



## Demographics Impacting the Budget

The above demographics show that Sussex County is a great place to live and retire. The population continues to increase with the largest population base being 65-74. This population growth continues to impact the demand for our services, particularly our public safety services. This budget continues to spend more money on public safety by increasing funding for the MOU with the Delaware State Police for the second year in the row, and adding four call takers at the 9-1-1 dispatch center.

Another statistic to note above is the continued increase in housing. The largest inventory of homes is in the \$300,000 to \$399,999 range. However, our population's income is 5 percent below the average in the State. This dynamic creates an issue with affordable housing - an issue that the County tries to help address in the upcoming budget through the Housing Trust Fund.





# 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.

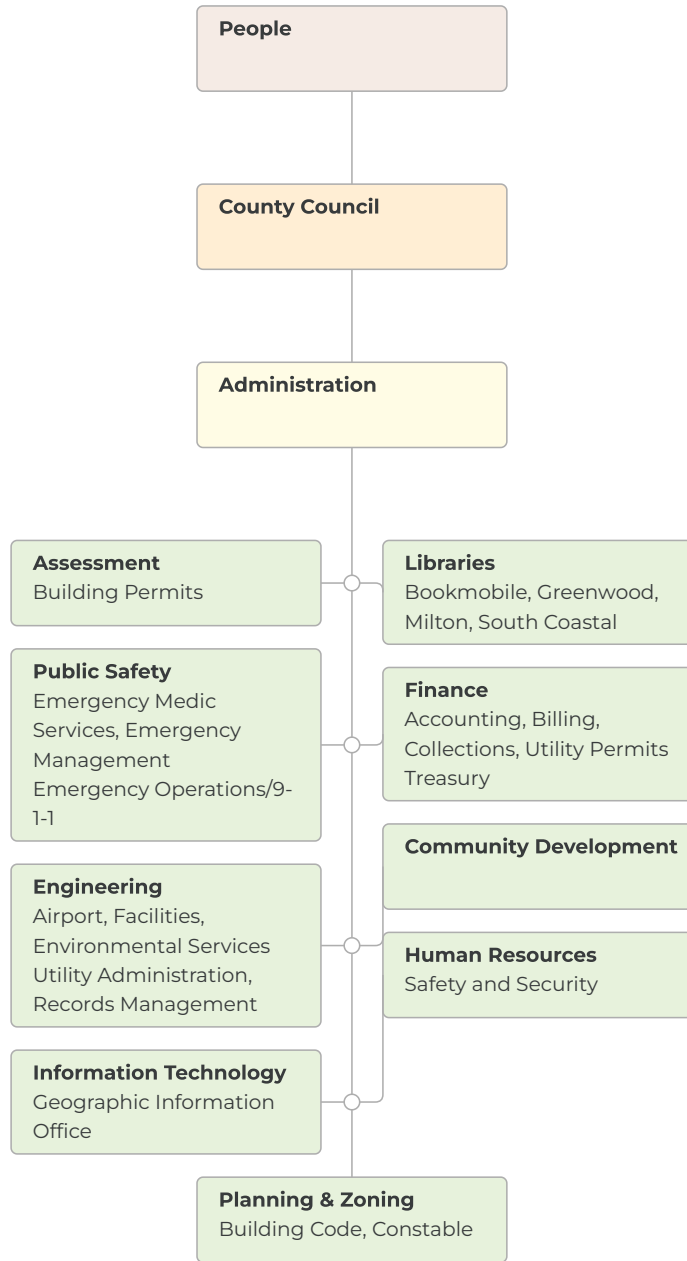
The following schedule summarizes the differences:

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



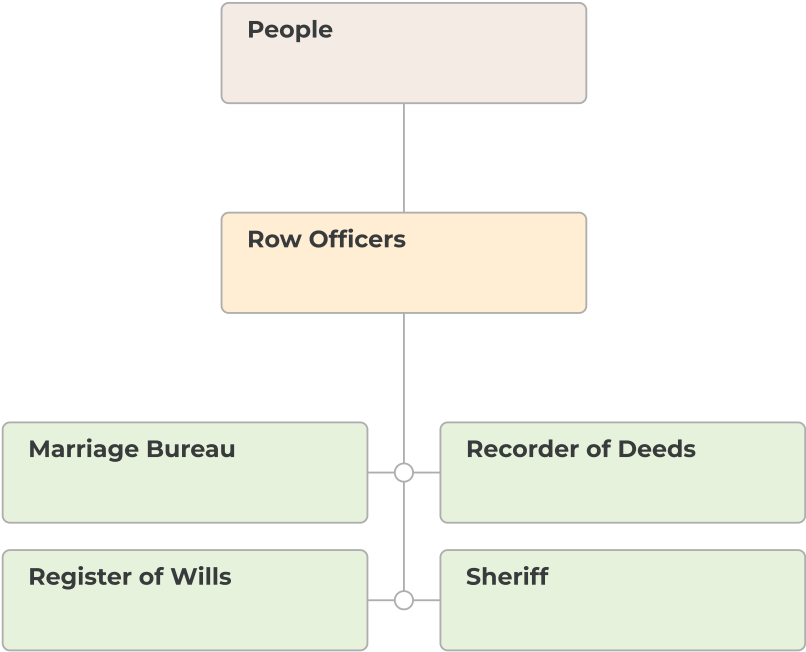
# Sussex County Government Organizational Chart

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. The individual departments are responsible for creating objectives that achieve Council and Administrative goals and priorities.



# 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)



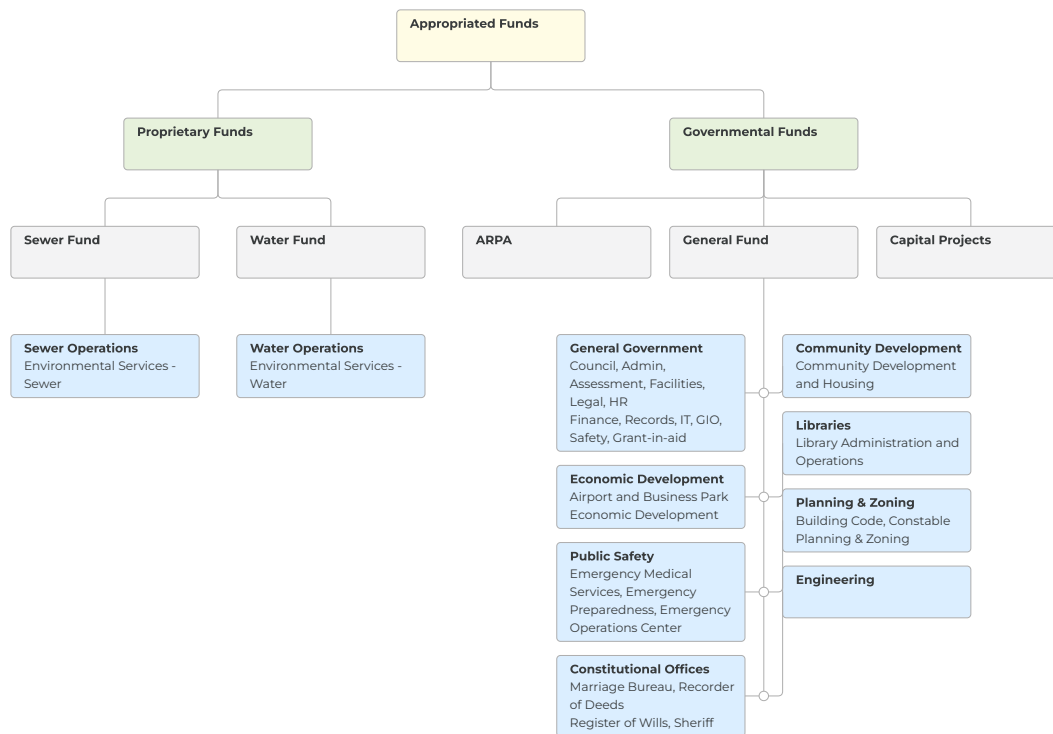
The OPEB Fund is used to account for resources held for the benefit of parties outside the government, specifically pensioners of the County who earned an insurance benefit in addition to their regular pension. This fund is supported by contributions through the General Fund and Proprietary Funds.

## 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. Funds are in gray and the department and functions are in blue.



## 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 2025 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 2025 can be found in the next section.



# Budget Timeline

The specific Fiscal Year 2025 budget timeline is shown below:



## 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

This budget complies with this policy.

## 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.

This budget complies with this law.

## 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.

This policy is met by the distribution of this document.

## 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 the 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.

This budget is in compliance the State law and County policy.



## 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 on June 6, 2023. The fiduciary funds can be invested in various mutual funds, corporate obligations, government agency obligations, U.S. treasuries, private real estate, private infrastructure and bank loans. Corporate obligations are all rated A or higher, while mutual funds are unrated. The policy goal is 60 percent investment in equities, 27 percent in fixed income investments, 7 percent in private infrastructure, 3 percent in private real estate, and 3 percent in bank loans.

## 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.

This budget complies with this policy as it contributes more than 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.

The budget complies with this policy by not spending down fund balance below the set goal amount.

## 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 within 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.

This budget does not require debt above the 12 percent of assessed valuation of all real property.



## 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
<b>Assessment</b>		
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
<b>Building Code</b>		
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.
<b>Community Development</b>		
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
<b>Countywide (excluding libraries or departments listed in Code)</b>		
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
<b>Emergency Services</b>		
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
<b>Human Resources</b>		
ID Cards - Annual Fee	\$15.00	Each
ID Cards - Replacement Fee per Occurrence	\$5.00	Each
<b>Information Technology</b>		
Data Center - Half Rack Space Rental	\$500.00	Per Month
Data Center - Full Rack Space Rental	\$1,000.00	Per Month
<b>Libraries</b>		
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
<b>GIS</b>		
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
<b>Engineering</b>		
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
Plan Review Resubmittal Fee	\$300.00	Per Each Occurrence
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
<b>Register of Wills</b>		
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
<b>Planning and Zoning</b>		
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	\$500.00	Per special use exception
Board of Adjustment code interpretation or administrative appeal	\$600.00	Per occurrence
Board of Adjustment accessory dwelling unit application fee	\$500.00	Per variance
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	
Major subdivision/RPC application (where forested buffer plan is required)	\$1,750 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	\$0.50 per square foot minimum charge of \$25 per sign for signs larger than 32 square feet	
Sign permits larger than 32 square feet	\$0.25 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.	
Plan Review Resubmittal Fee	\$300.00	Per Each Occurrence





## 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)
Plan Review Resubmittal Fee	\$300.00	Per Each Occurance
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	\$300.00	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	\$340.00	Per EDU - Annual
Water Service Charges	\$417.00	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	2025 Budget
General Fund	\$99,057,382
Capital Projects – GF	\$17,428,500
Water Fund	\$2,029,843
Sewer Fund	\$57,484,311
Capital Projects – WS	\$52,520,000
Pension	\$10,518,895
American Rescue Plan	\$26,735,854
<b>Total</b>	<b>\$265,774,785</b>

### Revenue Highlights

- No increase in property taxes
- Taxable assessments increased 3.6 percent, or \$683,000 in additional tax revenue.
- Realty transfer tax is up \$3.5 million from last year's budget.
- Other building-related revenues are down \$1.1 million from last year's budget.
- \$12.4 million in reserves is being used in the General Fund for previous commitments or one-time purchases - accommodation tax, reassessment, State of Delaware Park commitment, fire study, EMS equipment, and Housing Trust Fund
- \$11.9 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
- \$25 increase in the annual water service charge to cover operational expenses
- New fee for plan review resubmittals
- New fee for Clerk of Peace single status form
- Additional fee for P&Z applications that contain a forested buffer
- Changes in Clerk of the Peace fees for out-of-office weddings
- Decreases or elimination in assessment rates in 9 sewer areas due to more users in these areas or debt being paid off



## Expenditure Highlights

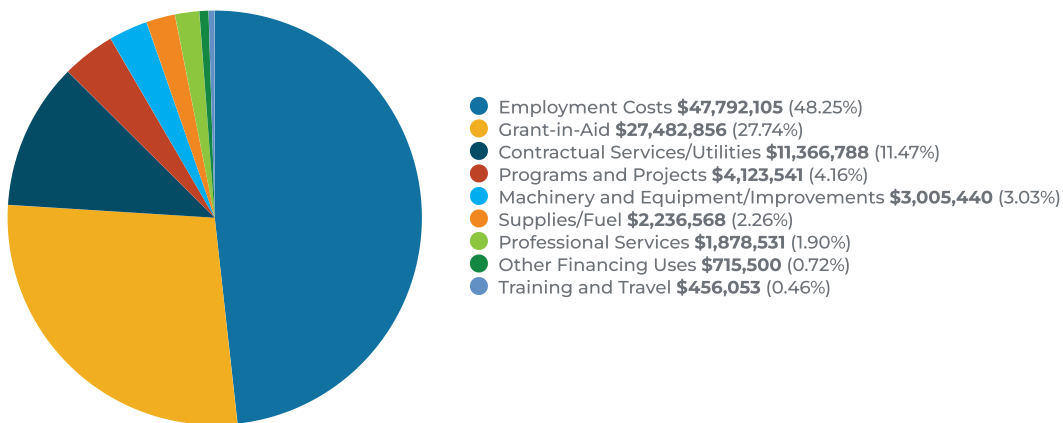
As shown in the pie chart below, the largest expenditure category for the General and Enterprise Funds is employment costs. The second largest expenditure category is the capital purchases outside the capital project fund. This expense includes \$15.2 million of debt payments made on previously built capital projects.

FY 2025 notable expenses include:

- Strong partnership with the volunteer fire service by providing \$5.7 million in funding.
- Funding for the Delaware State Police MOU for a total support of \$4.6 million for 24 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 \$3.0 million for operations; this amount increased \$70,000
- 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 \$17.4 million; a large focus of these projects, \$4.8 million, is to continue to invest in the Delaware Coastal Airport
- Support Enterprise Fund capital projects of \$52.5 million; the largest project is the drainage improvements and upgrades at the Inland Bays Wastewater Facility in the amount of \$12.5 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 adding 7 positions to the County's Public Safety Department; four of these positions are additional 9-1-1 call takers

As employment costs are 48.7 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.

### General Fund Expense Categories

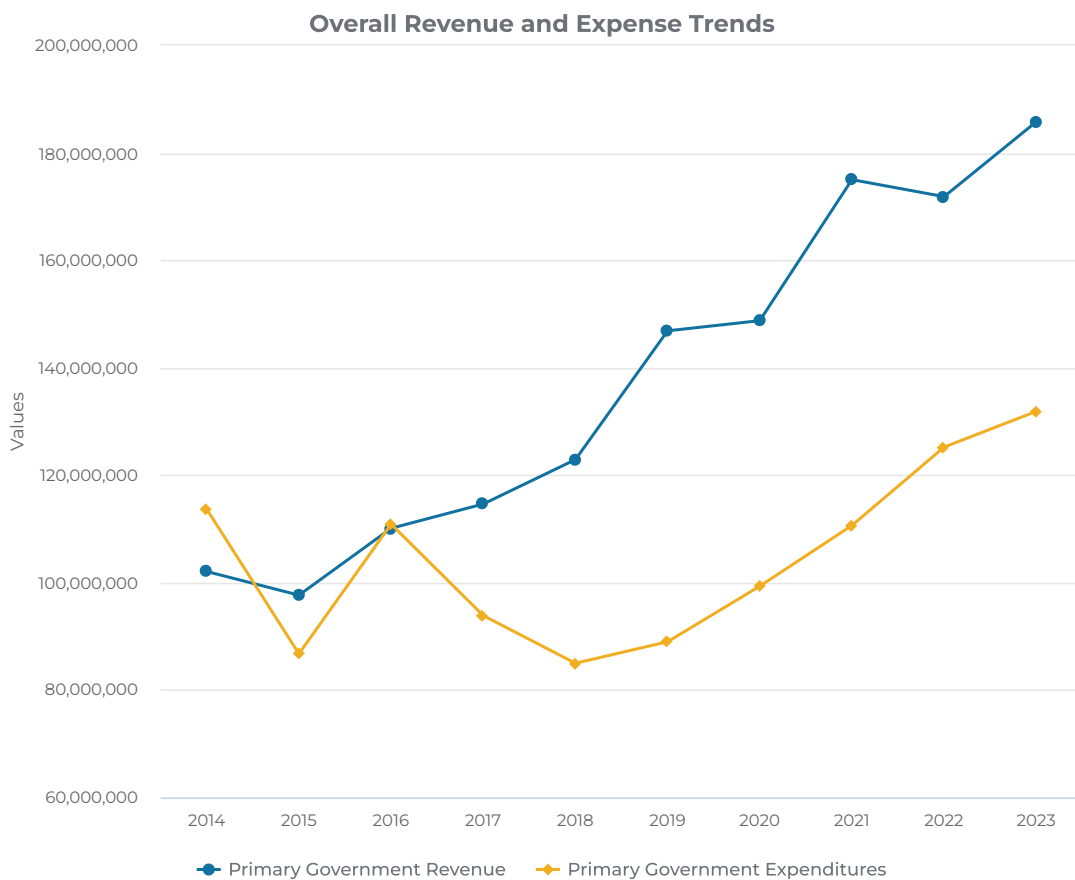


## Overall Revenue and Expense Trends

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 7.7 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 2023 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.

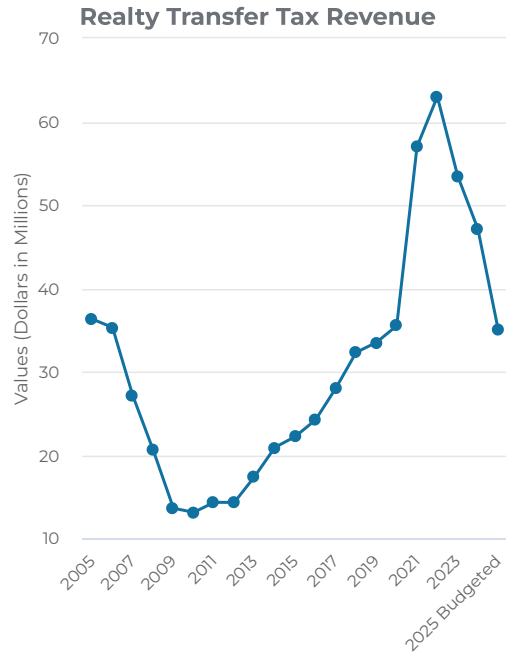
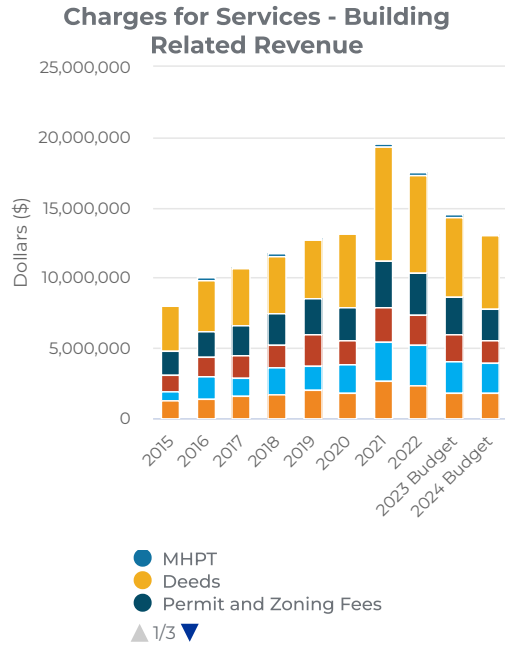
It is important to note that FY 2014 and FY 2016 saw a jump in expenses due to Government Accounting Standard Board regulations changing for Pension and OPEB funds respectively. The increases had nothing to do with operations.



## Economically-Sensitive Revenue Trends

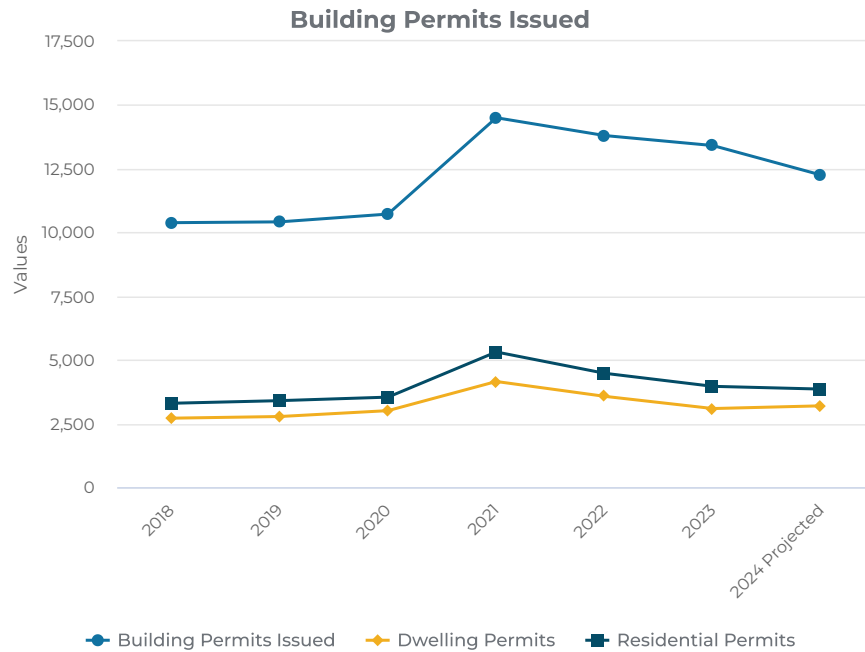
The most volatile revenue sources the County collects are the revenues that rely on the building activity in the County. These revenues include realty transfer tax, mobile home placement tax, recorder of deeds fees, permit and zoning fees, building inspection fees and private road fees. The first chart below shows 10 years of building-related revenue excluding realty transfer tax. The County is budgeting less in FY 2025 than in FY 2024. FY 2025's budgeted revenue is only 80 percent of what was collected in FY 2023.

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 2025's budget is \$12 million less than FY 2024's projected collections.



## Noteworthy Statistics

- The average County tax bill is \$120 for a single-family home and \$47 for a manufactured home.
- County's sewer services continue to increase with a 5 percent growth in the current budget year.
- Taxable assessment continue to increase with a 3.6 percent growth in the current budget year.
- On average, the dispatch center answers 340 9-1-1 calls per day.
- Incidents dispatched by the EOC increased 8 percent over last year.
- EMS responses have increased 65.5 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. While total building permits and residential permits are down, there was a slight increase in dwelling permits over last year. As the County moves into FY 2025, the budget anticipates another decrease in building permits for next year.





# STRATEGIC PLAN

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

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

Major purposes of the Plan include:

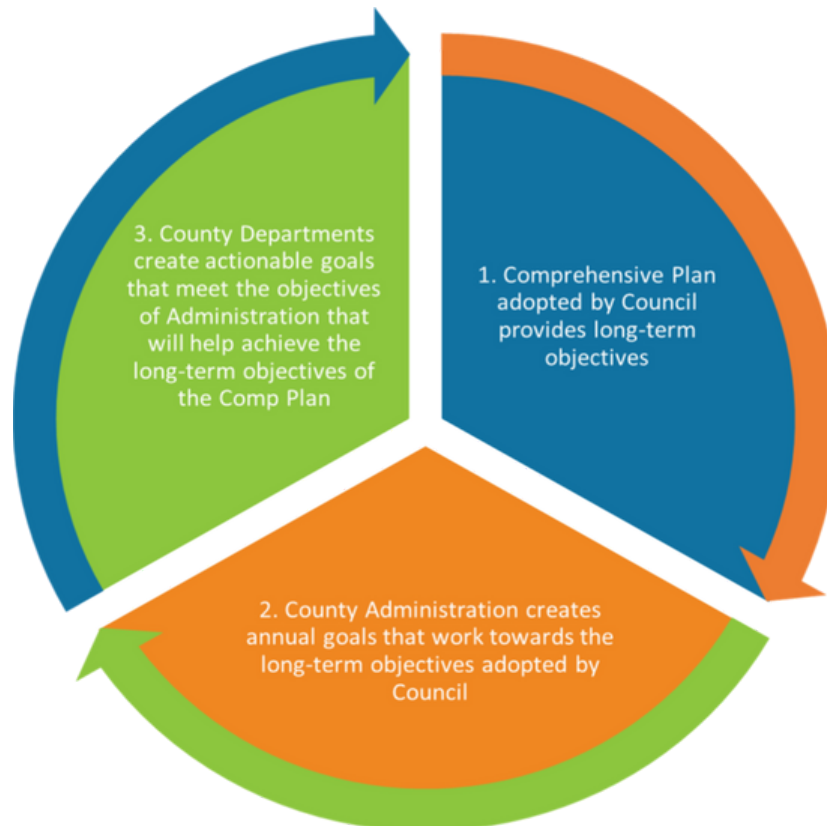
- enhance the quality of life for residents by planning for the future,
- determine an overall vision of the County and what it aspires to be in the future and
- set a realistic action plan.

The Vision Statement outlined in the Plan is as follows:

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

## Steps to Achieving the Objectives Outlined in the Strategic Plan

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



# Long-Term Objectives

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

The 10 long-term objectives are:

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

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

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

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

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

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

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







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

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

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

























## Short-term Objectives and Department Goals

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











-  Maintain the County's strong financial position through efficient use of resources
-  Provide services that contribute to an active, healthy and informed community
-  Promote initiatives for measured economic development and growth
-  Advance balanced efforts to protect our County's environment, residents and visitors while preserving the character of the county and its natural resources
-  Provide a safe and secure environment to everyone who lives, works and conducts business in the County
-  Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government



## Aligning Annual Objectives to Long-term Objectives

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, and ARPA.

### **Inflation**

Inflation continues to be a concern when developing the FY 2025 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 2025 budget. Both the general and utility operating budgets are seeing an increase in costs, particularly with parts and utilities, that are a direct result of inflation.

### **Employee Retention and Recruitment**

Recruitment and retaining employees has been better in FY 2024 than it was in FY 2023. However, the County is still faced with competition from the private sector and a shortage of applicants for multiple types of positions. To stay competitive with the market, this budget includes a 3 percent COLA for all employees.

### **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 (FY 2026). Therefore, this budget includes the cost the County expects to occur in FY 2025 for reassessment. Since appeals will happen in FY 2025, there are additional expenses for legal staff, referees, and the board. 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 three years ago. However, the County has witnessed a decrease in activity. This decrease is something that the County will carefully monitor. Revenue projections for FY 2025 are 80% of what was collected in FY 2023. With these revenues trending downward, the County looks for other ways to balance the budget such as investment income, realty transfer tax, and use of savings.

### **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. However, these funds will run out midway through the fiscal year, which means we needed to budget with additional RTT revenue to balance the budget to keep these positions.



## 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 7 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. These projects were awarded prior to fiscal year 2025, but are being spent in fiscal year 2025.

The budget also funds a higher level of funding of \$1 million for the emergency housing program that funds repairs to houses of low-income residents. This initiative preserves the existing supply of affordable housing.

Lastly, there is \$250,000 in the budget for settlement assistance. This funding is to help low income individuals with their down payment on a purchase of a home.

### 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:

- Downtown Development District program - \$50,000
- ExciteSussex loan program - \$2.5 million
- Kitchen incubator - \$200,000 pass-through State grant
- Filming to promote towns/cities throughout Sussex - \$103,000
- Airport and industrial park improvements - \$5.6 million
- Promotion of Sussex County at various conferences - \$37,000



## Personnel Changes

The County is adding staff due to an increase in the the number of customers connecting to the County's sewer system.

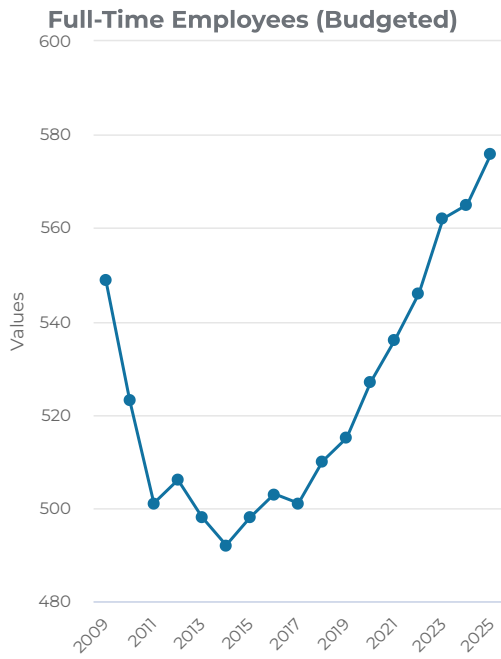
Staffing in the last two budget years, along with the current year, is reflected in the table below. In addition to staffing levels, a note is included as to why there is a change in staffing in each applicable department or division.

Department	2023	2024	2025	Note
Administration	5	5	5	
Airport & Economic Development	3	3	3	
Assessment	26	25	25	
Building Code	17	17	17	
Community Development	7	7	7	
Constables	6	6	6	
Constitutional Offices	32	31	31	
County Council	6	6	6	
Public Safety - EMS	127	131	132	increase in position due to the restructuring to a Public Safety Department
Public Safety - Emergency Management	50	50	56	increase in positions to help with the additional 9-1-1 calls
Facilities Management	17	17	17	
Finance	38	37	37	
Human Resources	6	6	7	additional HR staff to help with the increase in public safety staff
IT	16	16	16	
Libraries	30	30	30	
GIO	13	12	12	
P&Z	12	12	13	increase in position to help with planning & zoning reviews
Records Management	4	4	4	
Security	3	3	3	
Engineering/Utilities	144	147	149	increase in positions to help with additional sewer infrastructure and asset management
	<b>562</b>	<b>565</b>	<b>576</b>	



## 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 27 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. 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 - 2025	
Public Safety	48
Engineering - Sewer	4
Constitutional Offices	-7
IT/GIS	-1
Libraries	-2
Community Development	1
General Government	-13
Building-Related Offices	-3
<b>Total Change</b>	<b>27</b>





# PAY SCALE

The pay scales are below. The first one represents a pay scale for non-exempt employees and the second pay scale is the exempt employees pay scale.

## Pay Scales

Below are the pay scales for FY 2025's budget.

FY 2025 Pay Scale - Non-exempt (non-union)			
Grade	Minimum	Midpoint	Maximum
1	N/A	N/A	N/A
2	\$15.06	\$18.83	\$22.59
3	\$15.81	\$19.77	\$23.72
4	\$16.60	\$20.75	\$24.91
5	\$17.43	\$21.79	\$26.15
6	\$18.31	\$22.88	\$27.46
7	\$19.22	\$24.03	\$28.83
8	\$20.18	\$25.23	\$30.27
9	\$21.19	\$26.49	\$31.79
10	\$22.25	\$27.81	\$33.38
11	\$23.36	\$29.20	\$35.04
12	\$24.53	\$30.66	\$36.80
13	\$25.76	\$32.20	\$38.64
14	\$27.05	\$33.81	\$40.57
15	\$28.40	\$35.50	\$42.60
16	\$29.82	\$37.27	\$44.73
17	\$31.31	\$39.14	\$46.96
18	\$32.87	\$41.09	\$49.31
19	\$34.52	\$43.15	\$51.78
20	\$36.24	\$45.30	\$54.37

FY2025 Salary Scale - Exempt			
Grade	Minimum	Midpoint	Maximum
E1	\$62,026	\$77,533	\$93,039
E2	\$65,127	\$81,409	\$97,691
E3	\$68,384	\$85,480	\$102,575
E4	\$71,803	\$89,754	\$107,704
E5	\$75,393	\$94,241	\$113,089
E6	\$79,163	\$98,953	\$118,744
E7	\$83,121	\$103,901	\$124,681
E8	\$87,277	\$109,096	\$130,915
E9	\$91,641	\$114,551	\$137,461
E10	\$96,223	\$120,278	\$144,334
E11	\$101,034	\$126,292	\$151,551
E12	\$106,086	\$132,607	\$159,128
E13	\$111,390	\$139,237	\$167,085
E14	\$116,959	\$146,199	\$175,439
E15	\$122,807	\$153,509	\$184,211
E16	\$128,948	\$161,184	\$193,421
E17	\$135,395	\$169,244	\$203,092
E18	\$142,165	\$177,706	\$213,247
E19	\$149,273	\$186,591	\$223,909

\* Leave is based on a 40 hours a week



## 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 operating funds, and 5 years for its capital 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 has been 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 general fund capital 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 two tables are the long-term financial outlook of the general, enterprise 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, building-related revenues saw a decrease during the last completed fiscal year. We are now projecting building-related revenues will be flat over the next 10 years. Over the previous 10 years, we averaged an increase in revenue of 7.7 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 population; and 2 percent is used for non-economic sensitive or inflationary-based revenues. Because realty transfer tax should not be relied on significantly for operations, its projected amount is flat. RTT must be capped to cover only RTT-eligible expenditures.

Expenses are projected to continue at 3 percent growth. 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 the General Fund. It should be noted that using the conservative assumptions above, the County will be below its required unreserved fund balance in seven years. As far as the Enterprise Fund, the County will be using reserves while it slowly increases rates 3 percent over the short-term to cover both anticipated operating and capital expenditures.

### GENERAL FUND

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Change
<b>General Fund</b>												
Property - County	\$17,171	\$17,686	\$18,217	\$18,763	\$19,326	\$19,906	\$20,503	\$21,118	\$21,752	\$22,404	\$23,076	3%
Property - Library	2,011	2,071	\$2,133	2,197	2,263	2,331	2,401	2,473	2,547	2,624	2,703	3%
Realty Transfer	35,000	35,000	\$35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	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	180	\$180	180	180	180	180	180	180	180	180	flat
Total Taxes	57,162	57,757	58,371	59,002	59,652	60,321	61,010	61,720	62,451	63,203	63,978	
<b>Intergovernmental</b>												
Emergency Operations	200	206	212	219	225	232	239	246	253	261	269	3%
HUD	2,776	2,859	2,945	3,033	3,124	3,218	3,315	3,414	3,517	3,622	3,731	3%
Payment in Lieu of Taxes	6	6	6	6	6	6	6	6	6	6	6	flat
Paramedics	7,318	7,538	7,764	7,997	8,236	8,484	8,738	9,000	9,270	9,548	9,835	3%
Library	450	464	477	492	506	522	537	553	570	587	605	3%
LEPC	76	76	76	76	76	76	76	76	76	76	76	flat
Other	473	482	492	502	512	522	533	543	554	565	577	2%
Total Intergovernmental	11,299	11,631	11,972	12,324	12,686	13,059	13,444	13,839	14,246	14,666	15,098	
<b>Charges for Services</b>												
9-1-1 Fee	560	560	560	560	560	560	560	560	560	560	560	flat
Airport Fees	105	107	109	111	114	116	118	121	123	125	128	2%
Building Inspection Fees	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	flat
Building Permit and Zoning	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	flat
Marriage Bureau	200	206	212	219	225	232	239	246	253	261	269	3%
Miscellaneous Fees	81	83	86	89	91	94	97	100	103	106	109	3%
Mobile Home Placement Fee	200	200	200	200	200	200	200	200	200	200	200	flat
Private Road and Inspection	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	1,737	flat
Recorder of Deeds	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	flat
Register of Wills	1,850	1,906	1,963	2,022	2,082	2,145	2,209	2,275	2,344	2,414	2,486	3%
Sheriff	1000	1020	1040	1061	1082	1104	1126	1149	1172	1195	1219	2%
Total Charges for Services	14,057	14,143	14,231	14,322	14,416	14,511	14,610	14,711	14,815	14,922	15,032	
<b>Miscellaneous Revenue</b>												
Fines and Forfeits	70	71	73	74	76	77	79	80	82	84	85	2%
Investment Income	3,080	3,111	3,142	3,173	3,205	3,237	3,269	3,302	3,335	3,369	3,402	1%
Miscellaneous Revenue	285	291	297	302	308	315	321	327	334	341	347	2%
Rents	664	677	691	705	719	733	748	763	778	794	809	2%
Total Miscellaneous Revenue	4,099	4,150	4,202	4,255	4,308	4,362	4,417	4,473	4,529	4,586	4,644	
Total Operating Revenue	86,617	87,681	88,776	89,903	91,062	92,254	93,481	94,743	96,042	97,377	98,752	



Total Operating Expenditures	99,057	91,414	99,156	96,981	99,890	102,887	105,973	114,153	112,427	115,800	119,274	3%
Use of Operating Surplus	(12,440)	(3,733)	(10,380)	(7,078)	(8,828)	(10,632)	(12,492)	(19,409)	(16,385)	(18,423)	(20,522)	
<b>Capital</b>												
Grants	4,924	5,178	3,712	26,410	23,655	3,400	1,700	20,000	375	3,300	3,300	plan
Interest	600	75	50	25	10	10	10	10	10	10	10	plan
Total Capital Revenue	5,524	5,253	3,762	26,435	23,665	3,410	1,710	20,010	385	3,310	3,310	
Total Capital Expenditures	17,428	8,948	17,615	31,070	8,830	33,830	9,530	18,000	6,450	10,500	6,000	
Use of Capital Surplus	(11,904)	(3,695)	(13,853)	(4,635)	14,835	(30,420)	(7,820)	2,010	(6,065)	(7,190)	(2,690)	
Total Use of Reserves	(24,344)	(7,428)	(24,233)	(11,713)	6,007	(41,052)	(20,312)	(17,399)	(22,450)	(25,613)	(23,212)	
<b>Reserved Funds</b>	<b>\$166,086</b>	<b>\$141,742</b>	<b>\$138,047</b>	<b>\$124,194</b>	<b>\$119,559</b>	<b>\$134,394</b>	<b>\$103,974</b>	<b>\$96,154</b>	<b>\$987,164</b>	<b>\$92,099</b>	<b>\$84,909</b>	<b>\$82,219</b>
<b>Unreserved Funds</b>	<b>\$57,678</b>	<b>\$57,678</b>	<b>\$53,945</b>	<b>\$43,566</b>	<b>\$36,487</b>	<b>\$27,660</b>	<b>\$17,028</b>	<b>\$4,536</b>	<b>(\$14,873)</b>	<b>(\$31,258)</b>	<b>(\$49,681)</b>	<b>(\$70,202)</b>
<b>Available Funds</b>	<b>\$223,764</b>	<b>\$199,420</b>	<b>\$191,992</b>	<b>\$167,760</b>	<b>\$156,046</b>	<b>\$162,054</b>	<b>\$121,002</b>	<b>\$100,690</b>	<b>\$83,291</b>	<b>\$60,841</b>	<b>\$35,228</b>	<b>\$12,017</b>

ENTERPRISE FUNDS

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Change
<b>Charges for Services</b>												
Biosolid Revenue	500	510	520	531	541	552	563	574	586	598	609	2%
Construction Inspections	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793	1,828	2%
Fire Service Fee	18	18	18	18	18	18	18	18	18	18	18	flat
Holding Tank Fees	550	550	550	550	550	550	550	550	550	550	550	flat
Miscellaneous Operating	210	214	218	223	227	232	236	241	246	251	256	2%
Permit Fees	250	255	260	265	271	276	282	287	293	299	305	2%
Plan Review Cost	95	97	99	101	103	105	107	109	111	114	116	2%
Service Charges	32,363	33,334	34,334	35,364	36,425	37,518	38,643	39,802	40,996	42,226	43,493	3%
Total Charges for Services	35,486	36,508	37,560	38,643	39,758	40,907	42,088	43,305	44,558	45,848	47,176	
<b>Miscellaneous Revenue</b>												
Investment Income	258	263	268	274	279	285	291	296	302	308	315	2%
Miscellaneous Fees	250	255	260	265	271	276	282	287	293	299	305	2%
Penalties and Interest	226	228	231	233	235	238	240	242	245	247	250	1%
Rents	180	184	187	191	195	199	203	207	211	215	219	2%
Total Miscellaneous	914	930	946	963	980	997	1,015	1,033	1,051	1,069	1,088	
<b>Other Financing Sources</b>												
Interfund Transfers In	115	115	115	115	115	115	115	115	115	115	115	flat
Total Operating Revenue	36,515	37,553	38,621	39,721	40,853	42,019	43,218	44,453	45,724	47,032	48,379	3%
Total Operating Expenditures	34,411	35,443	36,507	37,602	38,730	39,892	41,089	42,321	43,591	44,899	46,246	3%
Use of Operating Surplus	2,104	2,110	2,115	2,119	2,123	2,127	2,130	2,132	2,133	2,134	2,134	
<b>Capital</b>												
Assessment Fees	8,762	8,937	9,116	9,298	9,484	9,674	9,867	10,065	10,266	10,471	10,681	2%
Capitalized Ordinance 38 Fees	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	flat
Connection Fees	9,149	9,149	9,149	9,149	9,149	9,149	9,149	9,149	9,149	9,149	9,149	flat
Investment Income	891	909	927	946	964	984	1,003	1,023	1,044	1,065	1,086	2%
Total Capital Revenue	22,102	22,295	22,492	22,693	22,898	23,107	23,320	23,537	23,759	23,985	24,216	
Total Capital Expenses & Debt Payments	25,103	25,354	25,608	25,864	26,122	26,384	26,647	26,914	27,183	27,455	28,004	1%
Use of Capital Surplus	(3,001)	(3,059)	(3,116)	(3,171)	(3,225)	(3,277)	(3,327)	(3,377)	(3,424)	(3,470)	(3,788)	
Total Use of Reserves	(897)	(949)	(1,001)	(1,051)	(1,101)	(1,150)	(1,198)	(1,245)	(1,291)	(1,336)	(1,654)	
<b>Unreserved Funds</b>	<b>\$15,760</b>	<b>\$17,864</b>	<b>\$19,974</b>	<b>\$22,089</b>	<b>\$24,208</b>	<b>\$26,331</b>	<b>\$28,458</b>	<b>\$30,588</b>	<b>\$32,720</b>	<b>\$34,853</b>	<b>\$36,986</b>	<b>\$39,120</b>
<b>Reserved Funds</b>	<b>\$85,247</b>	<b>\$84,350</b>	<b>\$81,291</b>	<b>\$78,175</b>	<b>\$75,005</b>	<b>\$71,780</b>	<b>\$68,503</b>	<b>\$65,176</b>	<b>\$61,799</b>	<b>\$58,375</b>	<b>\$54,906</b>	<b>\$51,118</b>
<b>Available Funds</b>	<b>\$101,007</b>	<b>\$102,214</b>	<b>\$101,265</b>	<b>\$100,264</b>	<b>\$99,213</b>	<b>\$98,111</b>	<b>\$96,962</b>	<b>\$95,764</b>	<b>\$94,519</b>	<b>\$93,228</b>	<b>\$91,892</b>	<b>\$90,238</b>



## 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	2025	2026	2027	2028	2029
<b>GOVERNMENTAL FUNDS</b>						
<b>PROJECT REVENUES</b>						
Reserves/RTT (transfer)	\$ 45,353,000	\$ 11,905,000	\$ 4,724,500	\$ 14,073,500	\$ 12,856,000	\$ 1,794,000
FAA Grant	35,497,000	4,717,000	3,717,000	3,213,000	17,208,000	6,642,000
Investment Income	1,125,000	600,000	300,000	150,000	50,000	25,000
State of Delaware	1,916,500	206,500	206,500	178,500	956,000	369,000
<b>TOTAL GOVERNMENTAL REVENUES</b>	<b>83,891,500</b>	<b>17,428,500</b>	<b>8,948,000</b>	<b>17,615,000</b>	<b>31,070,000</b>	<b>8,830,000</b>
<b>PROJECT EXPENDITURES</b>						
AIRPORT - Extend Runway 4 (to 6,123') - all phases	24,650,000	1,500,000	1,610,000	540,000	15,750,000	5,250,000
AIRPORT - Rehabilitate Runway 4-22	1,280,000	-	-	-	-	1,280,000
AIRPORT - Land Acquisition/Improvements	700,000	600,000	100,000	-	-	-
AIRPORT - Construct Hangar Taxiways	2,000,000	300,000	1,300,000	400,000	-	-
AIRPORT - Construct Parallel TW B	10,400,000	2,330,000	1,220,000	2,630,000	3,370,000	850,000
AIRPORT - Pavement Improvements	500,000	100,000	100,000	100,000	100,000	100,000
AIRPORT - Utility Improvements	407,000	407,000	-	-	-	-
BUSINESS PARK - Peterkins SWM Improvements	3,750,000	250,000	1,500,000	2,000,000	-	-
EMS Stations	7,330,000	1,630,000	1,700,000	1,500,000	1,500,000	1,000,000
Landfill Property Acquisition	1,250,000	250,000	250,000	250,000	250,000	250,000
Land Improvements	981,000	568,000	318,000	95,000	-	-
Library Improvements	462,500	462,500	-	-	-	-
Mobile Library	400,000	400,000	-	-	-	-
Property Acquisition	6,000,000	6,000,000	-	-	-	-
<b>TOTAL GOVERNMENTAL EXPENDITURES</b>	<b>83,891,500</b>	<b>17,428,500</b>	<b>8,948,000</b>	<b>17,615,000</b>	<b>31,070,000</b>	<b>8,830,000</b>
<b>ENTERPRISE FUNDS</b>						
<b>PROJECT REVENUES</b>						
Assessment Fees (Loans/Grants)	82,010,000	29,960,000	40,900,000	11,150,000	-	-
Connection Charges	53,360,000	11,560,000	21,650,000	20,150,000	-	-
Federal Grant (ARPA)	15,500,000	9,000,000	6,500,000	-	-	-
User Fees	2,000,000	2,000,000	-	-	-	-
<b>TOTAL ENTERPRISE REVENUES</b>	<b>152,870,000</b>	<b>52,520,000</b>	<b>69,050,000</b>	<b>31,300,000</b>	<b>-</b>	<b>-</b>
<b>PROJECT EXPENDITURES</b>						
IBRWF - Loop Project	8,000,000	4,000,000	4,000,000	-	-	-
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 Imp/Constructed Wetlands	2,500,000	2,500,000	-	-	-	-
SCRWF - Capacity Expansion	2,000,000	2,000,000	-	-	-	-
SCRWF - Compliance Upgrades	2,000,000	2,000,000	-	-	-	-
Piney Neck-RWF Transmission Improvements	12,720,000	2,120,000	5,300,000	5,300,000	-	-
Piney Neck-Lagoon Conversions	2,500,000	-	-	2,500,000	-	-
WNRWF Conversion	6,000,000	2,500,000	2,500,000	1,000,000	-	-
LBPW Technical Evaluation (joint)	2,000,000	1,000,000	1,000,000	-	-	-
Concord Road/Route 13 Commercial	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	-	-	-
Joy Beach	6,000,000	2,000,000	2,000,000	2,000,000	-	-
Long Neck Communities	1,000,000	1,000,000	-	-	-	-
Blackwater Village	12,500,000	3,000,000	7,500,000	2,000,000	-	-
Oak Acres/Tanglewood	2,100,000	1,050,000	1,050,000	-	-	-



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	1,500,000	500,000	-	-	-
North Ellendale Re-direct	9,250,000	1,250,000	4,000,000	4,000,000	-	-
Warwick Park Pump Station	2,350,000	2,000,000	350,000	-	-	-
Warwick Park Phase 2	9,474,700	500,000	4,500,000	4,500,000	-	-
Briarwood	4,200,000	2,100,000	2,100,000	-	-	-
<b>TOTAL ENTERPRISE EXPENDITURES</b>	<b>152,844,700</b>	<b>52,520,000</b>	<b>69,050,000</b>	<b>31,300,000</b>	<b>-</b>	<b>-</b>

<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 236,736,200</b>	<b>\$ 69,948,500</b>	<b>\$ 77,998,000</b>	<b>\$ 48,915,000</b>	<b>\$ 31,070,000</b>	<b>\$ 8,830,000</b>
-----------------------------------	-----------------------	----------------------	----------------------	----------------------	----------------------	---------------------



---

# FUND SUMMARIES

---





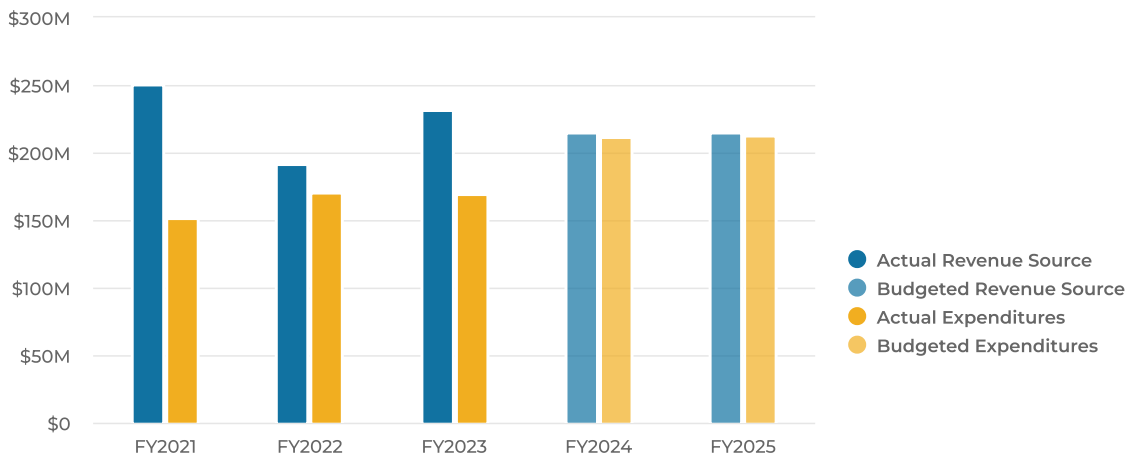
This section summarizes the entire budget. The numbers represent the following funds: General Fund, Capital Fund (General Fund only), Enterprise Funds (operating only), Fiduciary Funds, and the new American Rescue Plan Grant Fund.

### Summary

Sussex County has an overall budget, excluding enterprise capital projects, of \$213.3 million. This budget is \$0.8 million more than FY 2024's budget. There is a \$13.1 million decrease in grant funds from the American Rescue Grant Act grant funds, but an increase in general fund of \$9.3 million due to increase in public safety costs. There is also a \$5.5 million increase in sewer expenses due to the growth of the operations and general inflationary pressures.

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 \$1.8 million. This difference is due to contributions and earnings on investments exceeding withdrawals coming out to pay benefits. As our pension is slightly under 100 percent funded at this time, this difference builds up the funded percentage.



FY 2024's and FY 2025's budgeted expenses are relatively flat but significantly higher than previous years' actual expenses due to the one-time American Rescue Plan Act funds.

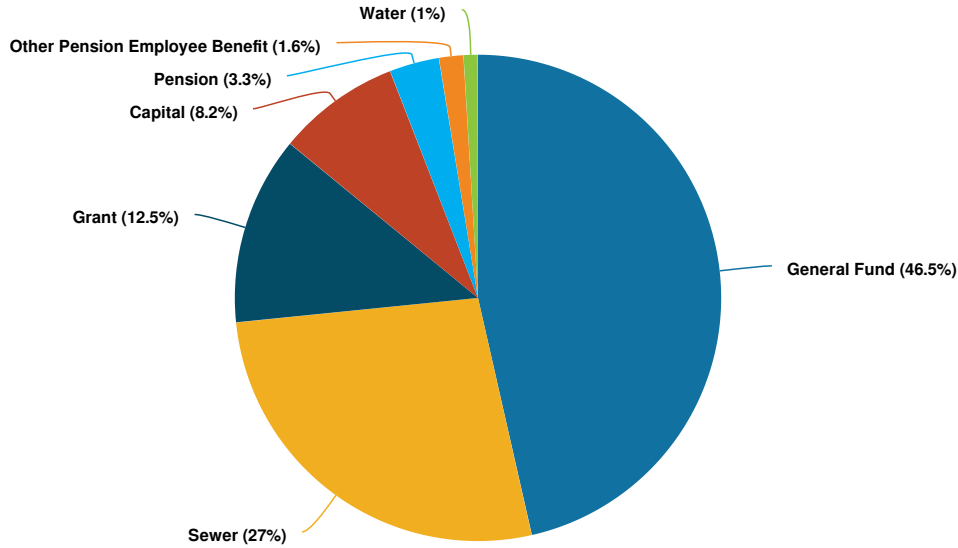
It is important to note, the County presents balanced budgets, which is shown in the chart above for FY 2024 and FY 2025. However, because the County conservatively budgets revenues that are unpredictable, like RTT, the actual numbers for the last three years (FY 2021 - FY 2023), show revenues surpassing expenses.



# Budget by Fund

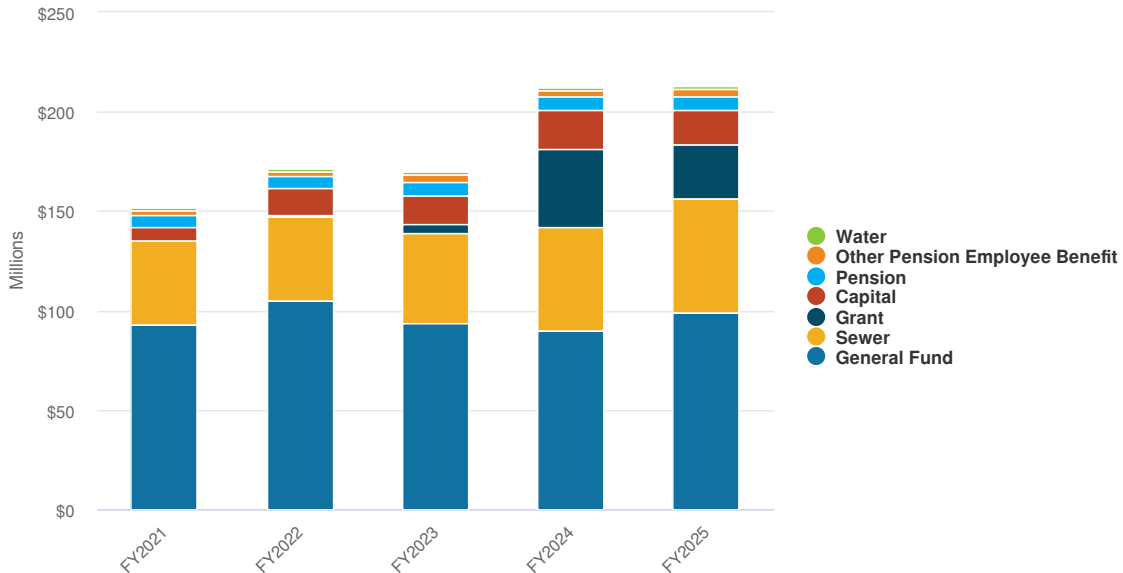
General Fund is the County's largest fund.

## 2025 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 2024 and FY 2025 budgets include the American Rescue Plan Grant funds to be expended, which only began to appear in FY 2023. The reader will also notice there is an increase in General Fund and Sewer Fund over the previously budgeted year. More details on these increases can be found on the individual fund pages.

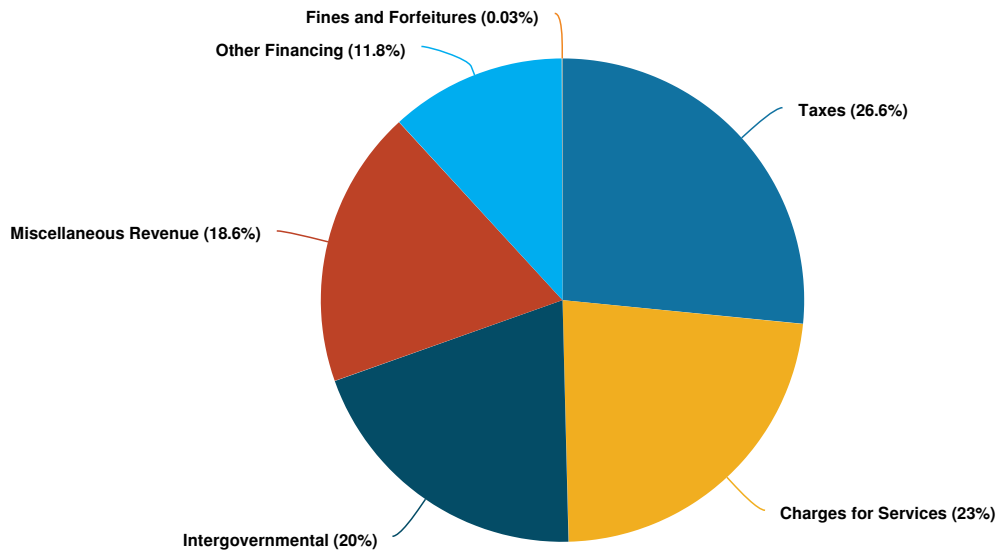


Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
General Fund	\$93,416,334	\$89,715,170	\$99,057,382	\$9,342,212	10.4%
Capital	\$14,548,515	\$19,096,000	\$17,428,500	-\$1,667,500	-8.7%
Pension	\$6,567,072	\$6,748,260	\$7,060,065	\$311,805	4.6%
Other Pension Employee Benefit	\$3,340,967	\$3,308,000	\$3,458,830	\$150,830	4.6%
Water	\$1,967,327	\$1,801,420	\$2,029,843	\$228,423	12.7%
Sewer	\$45,670,736	\$52,013,083	\$57,484,311	\$5,471,228	10.5%
Grant	\$4,538,293	\$39,818,714	\$26,735,854	-\$13,082,860	-32.9%
<b>Total:</b>	<b>\$170,049,244</b>	<b>\$212,500,647</b>	<b>\$213,254,785</b>	<b>\$754,138</b>	<b>0.4%</b>

## Revenues by Source for All Funds

The 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. Intergovernmental are grant revenues; this is a majority of the revenue is due to the American Rescue Plan Act grant being received by the federal government. 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.

**2025 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Revenue Source					
Taxes	\$75,429,673	\$52,979,000	\$57,162,462	\$4,183,462	7.9%
Intergovernmental	\$18,997,776	\$53,831,254	\$42,958,044	-\$10,873,210	-20.2%
Miscellaneous Revenue	\$67,550,344	\$35,243,147	\$40,003,520	\$4,760,373	13.5%
Charges for Services	\$49,147,397	\$47,060,346	\$49,541,967	\$2,481,621	5.3%
Fines and Forfeitures	\$140,862	\$60,000	\$70,000	\$10,000	16.7%
Other Financing	\$20,764,488	\$25,870,146	\$25,357,740	-\$512,406	-2%
<b>Total Revenue Source:</b>	<b>\$232,030,540</b>	<b>\$215,043,893</b>	<b>\$215,093,733</b>	<b>\$49,840</b>	<b>0%</b>

## Expenditure 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.

Economic development (airport) has a decrease due to the reduction in the amount for capital projects in FY 2025.

Function	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2024 Budget vs. FY 2025 Budget (% Change)
Pension Funds	9,556,992	10,056,260	10,518,895	4.6%
Other Financing Uses	19,775,001	115,500	115,500	0.0%
American Recovery Plan Grant	4,538,293	39,818,714	26,735,854	-32.9%
General Government	18,861,272	29,661,103	30,617,227	3.2%
Public Safety	29,889,411	29,084,917	32,251,996	10.9%
Planning and Zoning	4,636,929	3,452,208	3,826,803	10.9%
Engineering (includes sewer and water)	50,360,158	56,702,603	62,867,750	10.9%
Library	2,981,432	4,358,792	4,698,496	7.8%
Economic Development	7,474,995	9,258,120	8,055,700	-13.0%
Community Development	449,239	2,902,803	3,272,856	12.7%
Grant-in-Aid	18,850,874	24,343,586	27,482,856	12.9%
Constitutional Offices	2,595,146	2,746,041	2,810,852	2.4%
<b>Total</b>	<b>169,969,742</b>	<b>212,500,647</b>	<b>213,254,785</b>	<b>0.4%</b>



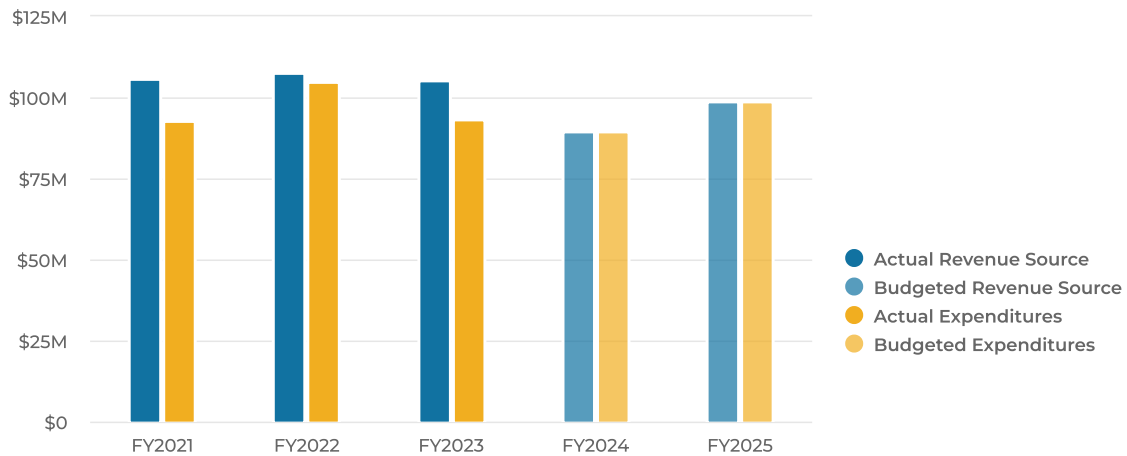


## General Fund

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 2025 Budget is \$9.3 million, or 10.4 percent, more than the FY 2024 Budget. The functional category that realized the largest increase was in Public Safety at \$3.8 million due to the purchase of new paramedic equipment and the hiring of 7 additional staff members. The next largest increase is \$3.1 million for grant-in-aid. The growth in grant-in-aid is due to an additional trooper in the County's MOU with the Delaware State Police, additional funds being granted to the local law enforcement agencies, and the \$1 million commitment to the Town of Dewey to help with the cost of a new building where our medics will be stationed.

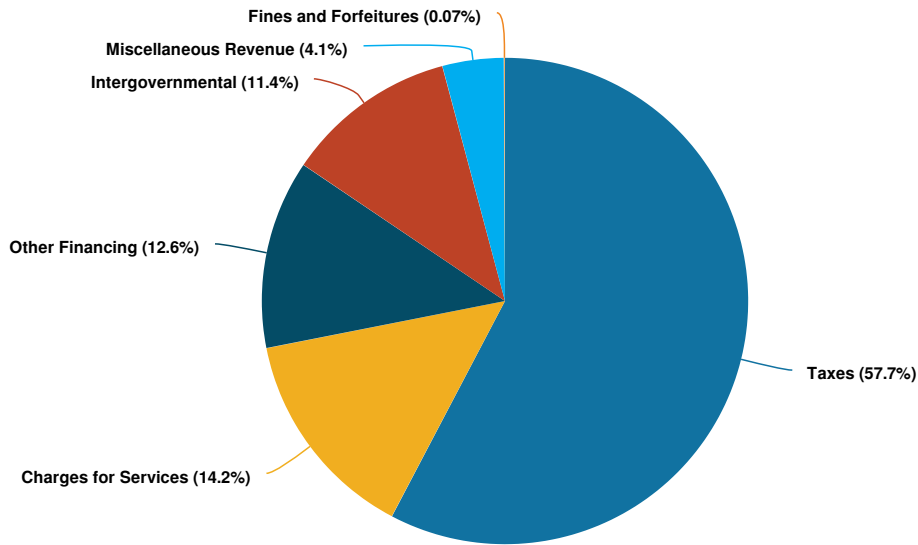


## Revenues by Source

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 75 percent of what is projected for FY 2024.

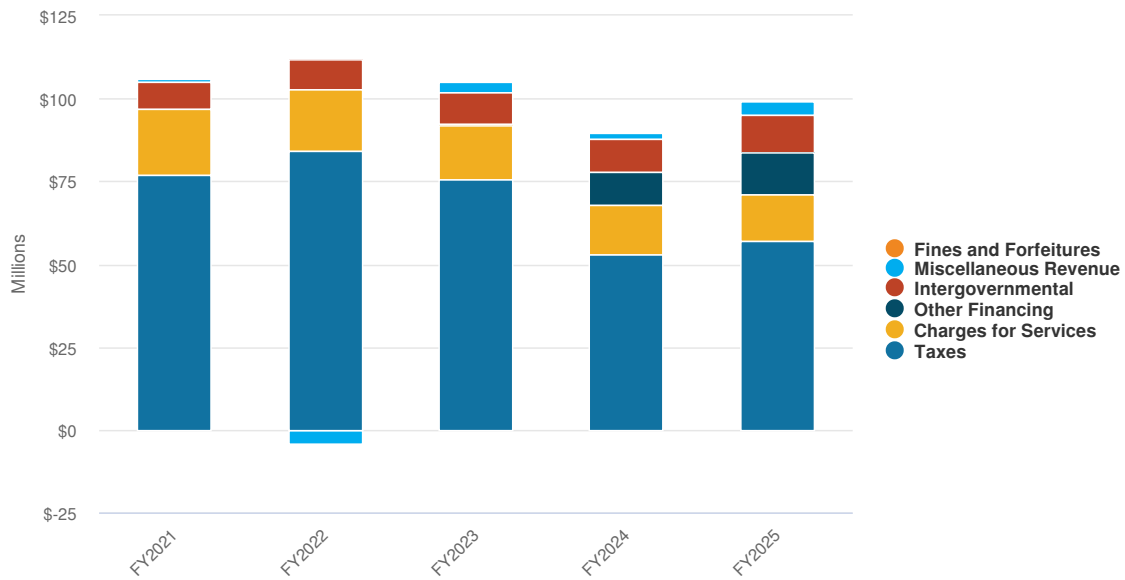
### Projected 2025 Revenues by Source



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



### Budgeted and Historical 2025 Revenues by Source



Taxes are above budgeted projections in FY 2021 through FY 2023 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
Real Property - County	\$16,272,438	\$16,558,000	\$17,171,462	\$613,462	3.7%
Real Property - Library	\$1,915,357	\$1,941,000	\$2,011,000	\$70,000	3.6%
Realty Transfer	\$53,459,501	\$31,500,000	\$35,000,000	\$3,500,000	11.1%
Lodging Tax	\$1,258,496	\$1,000,000	\$1,000,000	\$0	0%
Fire Service	\$2,300,737	\$1,800,000	\$1,800,000	\$0	0%
Penalties and Interest	\$223,143	\$180,000	\$180,000	\$0	0%
<b>Total Taxes:</b>	<b>\$75,429,673</b>	<b>\$52,979,000</b>	<b>\$57,162,462</b>	<b>\$4,183,462</b>	<b>7.9%</b>
<b>Intergovernmental</b>					
Federal Operating Grants	\$100,000		\$0	\$0	N/A
FEDERAL PASS THROUGH GRANTS	\$7,327	\$0	\$0	\$0	0%
Payment in Lieu of Taxes	\$6,562	\$6,100	\$6,500	\$400	6.6%
State Operating Grants	\$0	\$100,000	\$100,000	\$0	0%
State Paramedic Grant	\$5,207,127	\$6,356,000	\$7,317,500	\$961,500	15.1%
DEMA Grants Other	\$32,789	\$0	\$0	\$0	0%
Emergency Preparedness	\$183,088	\$300,000	\$200,000	-\$100,000	-33.3%
FEDERAL / STATE Other	\$75,000	\$0	\$0	\$0	0%
State LEPC	\$74,496	\$75,940	\$75,940	\$0	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
DEMA Grants Other	\$492	\$0	\$0	\$0	0%
Federal Operating Grants	\$154,150	\$0	\$173,250	\$173,250	N/A
Federal Pass Though Grant	\$38,000	\$0	\$0	\$0	0%
State Library Grant	\$457,188	\$400,000	\$450,000	\$50,000	12.5%
State Operating Grants	\$72,837	\$200,000	\$200,000	\$0	0%
Federal Operating Grants	\$19,053	\$0	\$0	\$0	0%
Community Development Grant	\$3,062,318	\$2,537,000	\$2,775,500	\$238,500	9.4%
Project Income	\$23,254	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$9,513,681</b>	<b>\$9,975,040</b>	<b>\$11,298,690</b>	<b>\$1,323,650</b>	<b>13.3%</b>
<b>Miscellaneous Revenue</b>					
Interest	\$2,973,543	\$1,000,000	\$3,080,000	\$2,080,000	208%
Unreal. Gain or Loss on Invest	-\$613,211	\$0	\$0	\$0	0%
Land Rent	\$7,576	\$9,000	\$9,000	\$0	0%
Miscellaneous Rent	\$23,348	\$20,000	\$38,000	\$18,000	90%
Medicare/RDS Repayments	\$148,329	\$120,000	\$145,000	\$25,000	20.8%
Miscellaneous Revenues	\$76,759	\$50,000	\$50,000	\$0	0%
Contributions and Donations	\$800	\$0	\$0	\$0	0%
County Building Rents	\$17,500	\$17,500	\$17,500	\$0	0%
Miscellaneous Revenues - EOC	-\$3,300	\$0	\$0	\$0	0%
Contributions and Donations	\$36,700	\$40,000	\$40,000	\$0	0%
Industrial Airpark Rent	\$583,388	\$560,000	\$600,000	\$40,000	7.1%
Economic Stimulus Loan Rep	\$57,116	\$30,000	\$50,000	\$20,000	66.7%
<b>Total Miscellaneous Revenue:</b>	<b>\$3,308,549</b>	<b>\$1,846,500</b>	<b>\$4,029,500</b>	<b>\$2,183,000</b>	<b>118.2%</b>
<b>Charges for Services</b>					
Mobile Home Placement Fee	\$245,259	\$200,000	\$200,000	\$0	0%
Building Inspection Fees	\$2,058,862	\$1,608,000	\$1,647,000	\$39,000	2.4%
Misc General Fees for Services	\$2,264	\$0	\$0	\$0	0%
General Other Charges	\$206,933	\$8,000	\$10,000	\$2,000	25%
Build Permits & Zoning Fees	\$3,033,232	\$2,267,000	\$2,427,000	\$160,000	7.1%
Misc EMS Fees for Services	\$54,401	\$60,000	\$55,000	-\$5,000	-8.3%
Misc EOC Fees for Services	\$2,150	\$0	\$0	\$0	0%
911 System Fee	\$559,637	\$559,630	\$559,630	\$0	0%
Private Rd Review & Inspection	\$2,171,389	\$2,122,000	\$1,737,000	-\$385,000	-18.1%
Engineering Other Charges	\$16,474	\$15,000	\$15,000	\$0	0%
Misc. Industrial Airpark Fees	\$60,715	\$70,000	\$70,000	\$0	0%
Airport Fuel Sales	\$29,780	\$40,000	\$35,000	-\$5,000	-12.5%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
ED Other Charges	\$2,700	\$1,500	\$1,500	\$0	0%
Clerk of the Peace	\$197,625	\$200,000	\$200,000	\$0	0%
Prothonotary	\$42	\$0	\$0	\$0	0%
Recorder of Deeds	\$4,805,505	\$5,011,000	\$4,084,600	-\$926,400	-18.5%
Recorder of Deeds - Maint	\$45,568	\$49,500	\$45,000	-\$4,500	-9.1%
Recorder of Deeds - Town 1%	\$142,795	\$129,000	\$120,000	-\$9,000	-7%
Register of Wills	\$1,874,099	\$1,500,000	\$1,850,000	\$350,000	23.3%
Sheriff	\$1,036,296	\$950,000	\$1,000,000	\$50,000	5.3%
<b>Total Charges for Services:</b>	<b>\$16,545,725</b>	<b>\$14,790,630</b>	<b>\$14,056,730</b>	<b>-\$733,900</b>	<b>-5%</b>
<b>Fines and Forfeitures</b>					
Fines	\$122,330	\$60,000	\$70,000	\$10,000	16.7%
Fines	\$18,532	\$0	\$0	\$0	0%
<b>Total Fines and Forfeitures:</b>	<b>\$140,862</b>	<b>\$60,000</b>	<b>\$70,000</b>	<b>\$10,000</b>	<b>16.7%</b>
<b>Other Financing</b>					
Proceeds of General Fix Asst	\$147,475	\$0	\$0	\$0	0%
Interfund Transfers In	\$310,299	\$47,000	\$0	-\$47,000	-100%
Appropriated Reserve	\$0	\$10,017,000	\$12,440,000	\$2,423,000	24.2%
<b>Total Other Financing:</b>	<b>\$457,774</b>	<b>\$10,064,000</b>	<b>\$12,440,000</b>	<b>\$2,376,000</b>	<b>23.6%</b>
<b>Total Revenue Source:</b>	<b>\$105,396,264</b>	<b>\$89,715,170</b>	<b>\$99,057,382</b>	<b>\$9,342,212</b>	<b>10.4%</b>

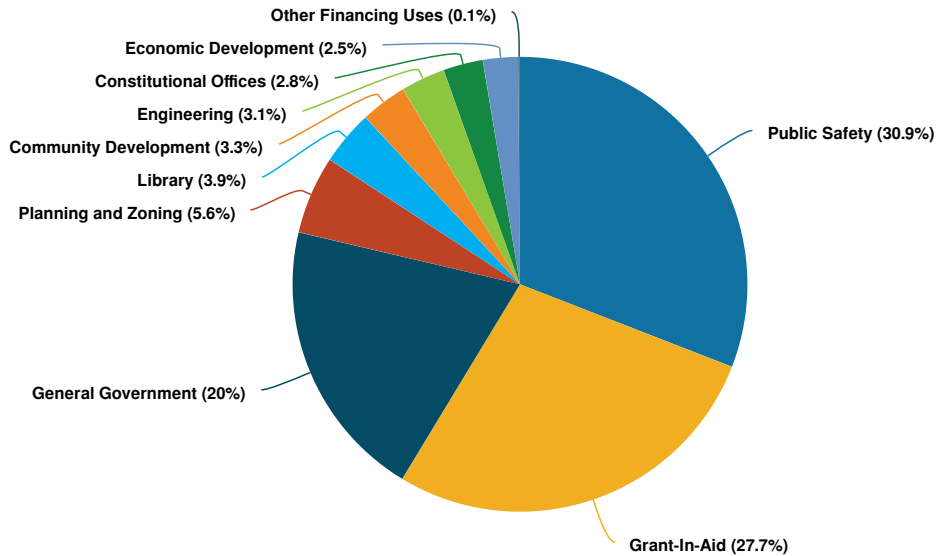




## Expenditures by Function

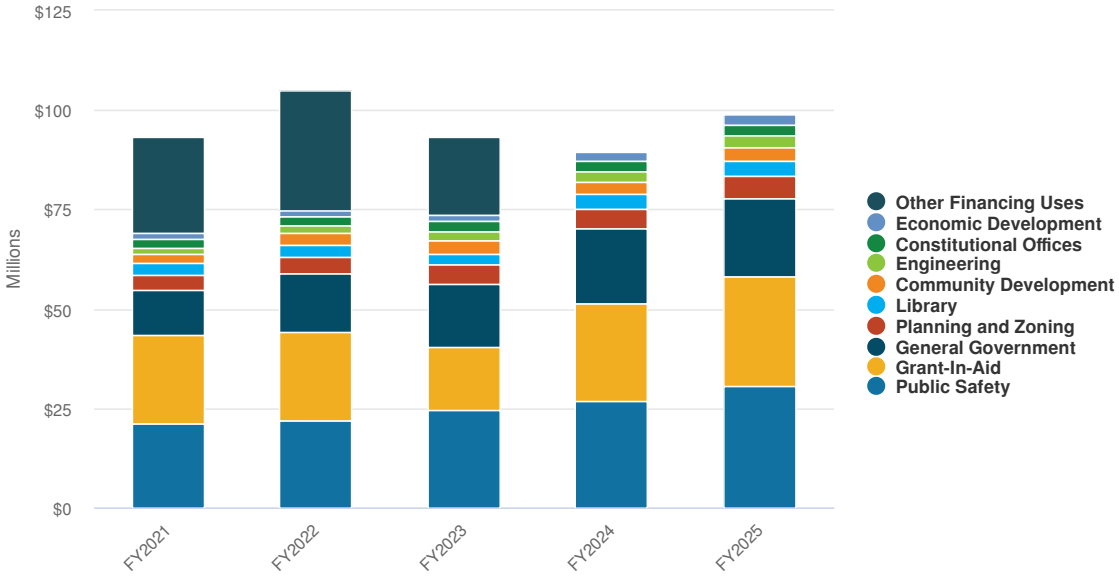
The pie chart below indicates which services County revenues support for the citizens of Sussex County. Public safety is 30.9 percent of the County's expenditures. This percentage excludes the \$12.2 million public safety grants that are given to fire and ambulance companies, as well as law enforcement 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 27.7 percent and 21.7 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



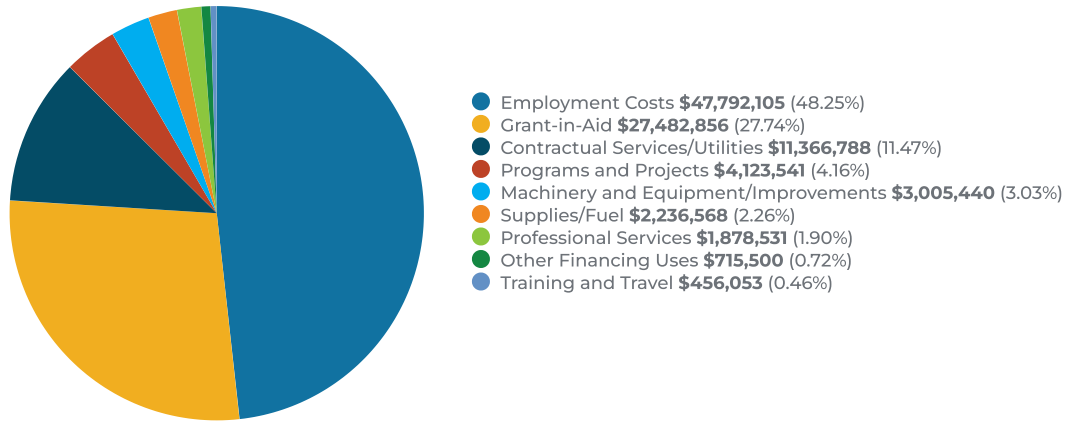
The most notable difference between fiscal years 2021 through 2023 compared to FY 2024 and FY 2025 is Other Financing Uses. At the end of the fiscal year, if there was excess RTT collected in those years, those collections were transferred to the Capital Projects Fund, which creates an expense (transfer out) in the General Fund under Other Financing Uses. The next notable change in FY 2024 from FY 2025 is public safety expenditures. In the last two years, 15 new public safety positions were created to support the growing population in Sussex.



## Expenditures by Expense Type

The pie chart below shows FY 2025 expenditures by category. Salary and benefits is the County’s largest expenditure category at 48 percent, or \$47.8 million.

### General Fund Expense Categories



## Projected 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. Fund Balance is defined as the difference between assets and liabilities in governmental funds. The balance in this account is created from the cumulative results of actual revenues and expenditures over time. The County budgeted \$12.4 million to fund one-time projects or previous commitments in the General Fund. Use of appropriated reserves (or fund balance) is not used for ongoing expenditures. Below is the change to fund balance by using these funds in the General Fund:

Description	Amount
Beginning FY 2025 Projected Fund Balance	155,511,740
Less: Reassessment	3,400,000
Excite Sussex Loan Program	2,500,000
Beach nourishment, waterway dredging, tourism, water quality or flooding control	3,000,000
Emergency Medical Services Equipment	973,000
Fire Study	150,000
Housing Trust Fund	500,000
Open Space	417,000
Recreation	1,500,000
<b>Projected Ending Fund Balance for General Fund</b>	<b>143,071,740</b>



## Fund Balance

Being able to use restricted funds on more expenditures, unassigned fund balance has seen an increase over the last two years.

Financial Summary	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Unassigned	\$38,531,552	\$55,678,488	\$68,318,440	22.7%
Assigned	\$2,079,742	\$2,563,861	\$783,227	-69.5%
Committed	\$10,439,101	\$1,567,434	\$1,585,717	1.2%
Restricted	\$74,207,956	\$68,379,675	\$69,231,584	1.2%
Nonspendable	\$267,909	\$342,349	\$592,772	73.1%
<b>Total Fund Balance:</b>	<b>\$125,526,260</b>	<b>\$128,531,807</b>	<b>\$140,511,740</b>	<b>9.3%</b>



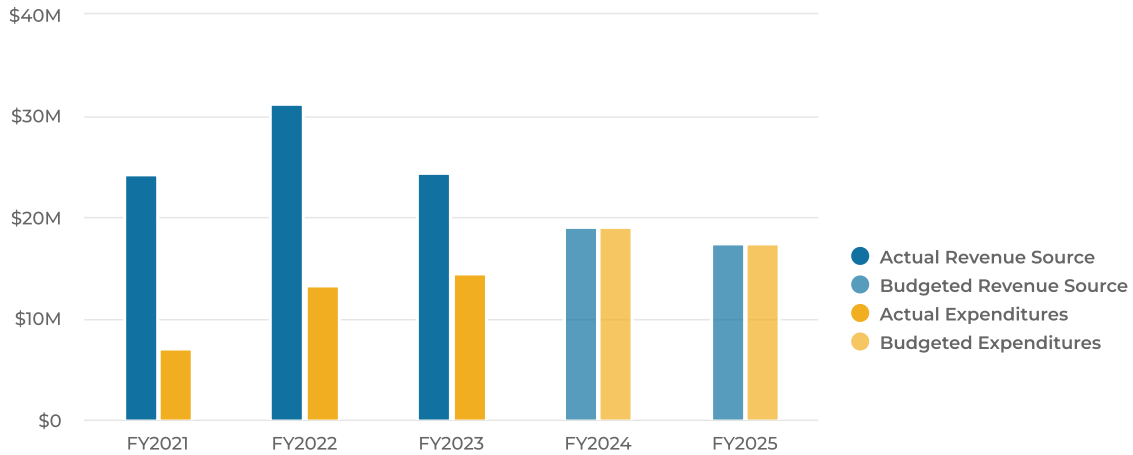


# Capital Projects Fund

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 \$1.7 million or 8.7 percent from the FY 2024 budget. The decrease in funding is the result of the paramedic facility and the airport taxiway improvements being completed in FY 2024.



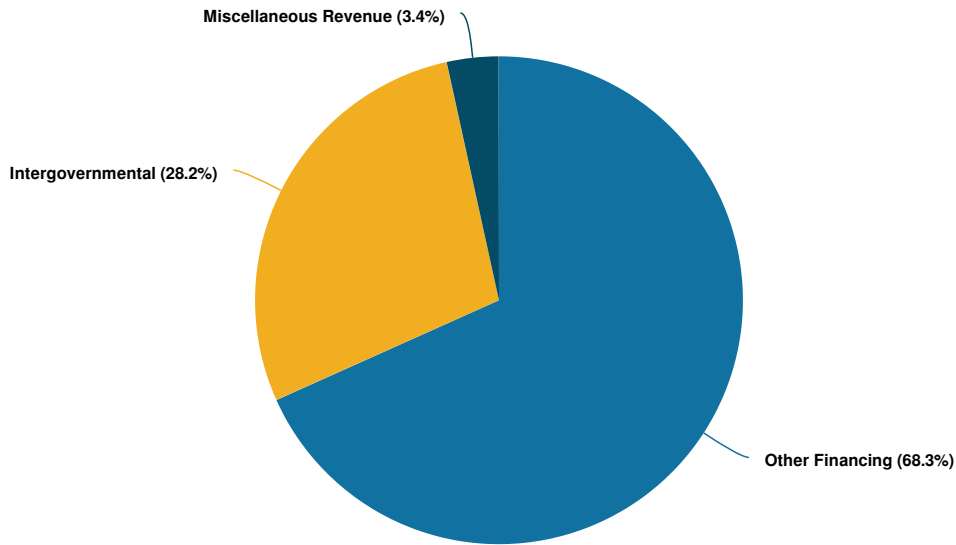
The Capital Projects budget is presented where revenues equal expenses as is shown for FY's 2024 and 2025. Actual numbers for FY's 2021 through 2023 show revenues above expenses, because the County transfers any excess RTT from the General Fund, at year end, to the Capital Projects Fund to support future projects.

## Revenues by Source

The FY 2025 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 \$11.9 million of appropriated reserves, which are realty transfer tax funds set aside from previous years.

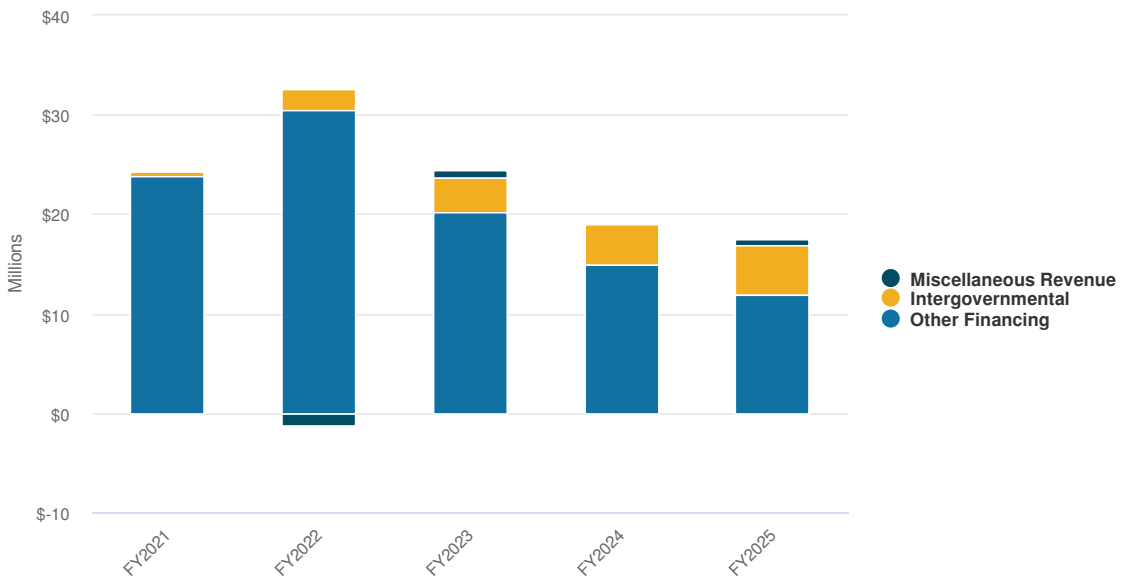
The second largest revenue source is intergovernmental grants; this is because some Delaware Coastal Airport projects are 90 percent funded by the FAA.

### Projected 2025 Revenues by Source



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

### Budgeted and Historical 2025 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Revenue Source					
Intergovernmental	\$3,530,476	\$4,037,500	\$4,923,500	\$886,000	21.9%
Miscellaneous Revenue	\$786,173	\$100,000	\$600,000	\$500,000	500%
Other Financing	\$20,191,214	\$14,958,500	\$11,905,000	-\$3,053,500	-20.4%
<b>Total Revenue Source:</b>	<b>\$24,507,863</b>	<b>\$19,096,000</b>	<b>\$17,428,500</b>	<b>-\$1,667,500</b>	<b>-8.7%</b>

## Expenditures by Function

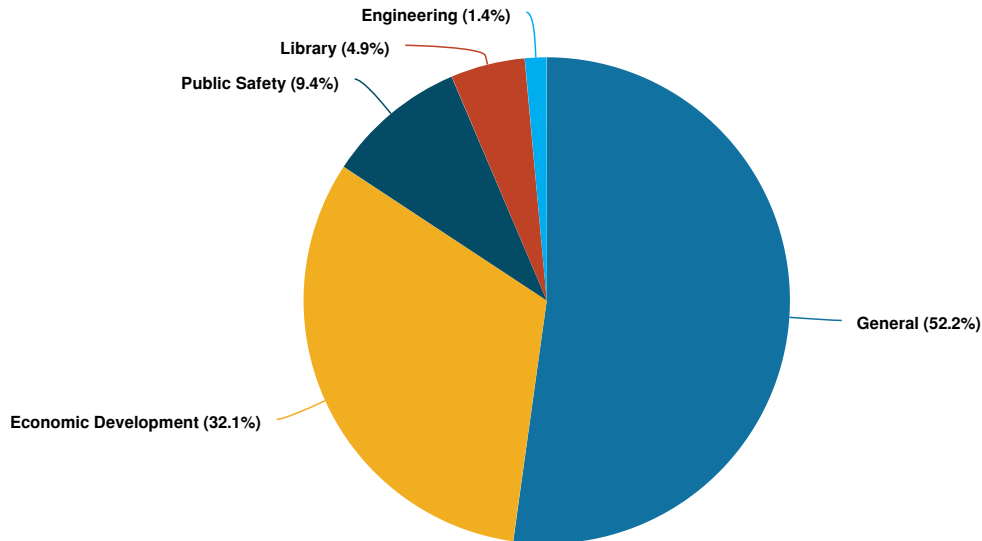
The Delaware Coastal Airport and Business Park is a vital part of the County’s economic development; therefore, \$5.6 million is appropriated for improvements and represents 32.1 percent of the capital budget. Improvements to the airport and business park facilities will, hopefully, retain and attract new businesses to the area. The improvements include a t-hangar, stormwater improvements, and taxiway rehabilitation.

The Public Safety expenditures are 9.4 percent of the capital budget, or \$1.6 million; this funding is to build paramedic stations to support our growing population.

The General expenditures are \$9.1 million, or 52.2 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 landfill land acquisition.

### Budgeted Expenditures by Function



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



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Expenditures					
Public Safety	\$5,441,114	\$2,250,000	\$1,630,000	-\$620,000	-27.6%
Engineering	\$600,000	\$450,000	\$250,000	-\$200,000	-44.4%
Library	\$37,741	\$580,000	\$862,500	\$282,500	48.7%
Economic Development	\$5,897,189	\$6,838,000	\$5,587,000	-\$1,251,000	-18.3%
General	\$2,572,471	\$8,978,000	\$9,099,000	\$121,000	1.3%
<b>Total Expenditures:</b>	<b>\$14,548,515</b>	<b>\$19,096,000</b>	<b>\$17,428,500</b>	<b>-\$1,667,500</b>	<b>-8.7%</b>

## 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 \$11.9 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 2025 Projected Fund Balance	68,753,192
Less: Airport/Business Park	663,500
Building Improvements and Land Acquisition/Improvements	6,749,000
Parking Garage	2,000,000
EMS Stations	1,630,000
Library Improvements and Mobile Library	862,500
<b>Projected Ending Fund Balance for Capital Fund</b>	<b>56,848,192</b>

Financial Summary	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Committed	\$0	\$0	\$41,279	0%
Restricted	\$42,372,227	\$60,387,128	\$70,211,913	16.3%
<b>Total Fund Balance:</b>	<b>\$42,372,227</b>	<b>\$60,387,128</b>	<b>\$70,253,192</b>	<b>16.3%</b>





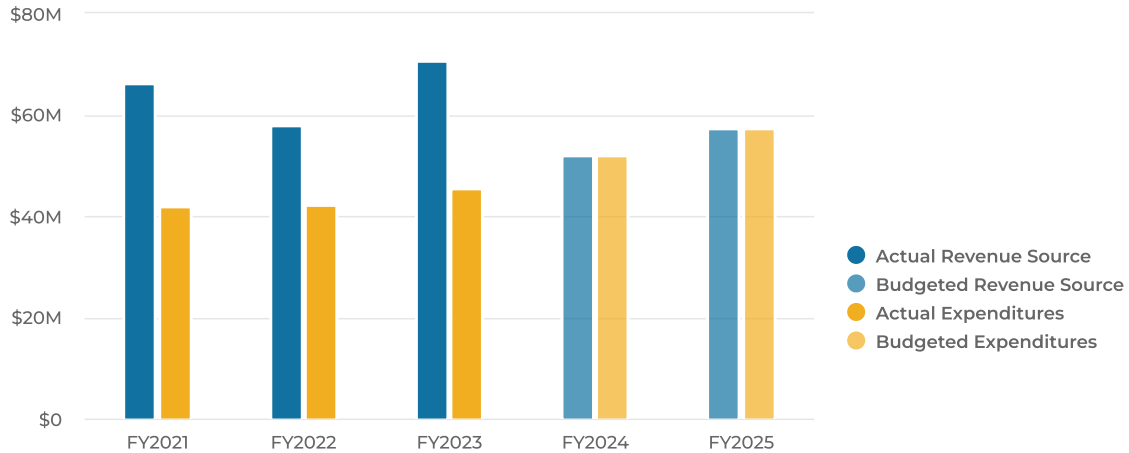


## Sewer Fund

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 \$5.5 million, or 10.5 percent. The increase is due to operational costs rising from inflation and additional users added to the system.

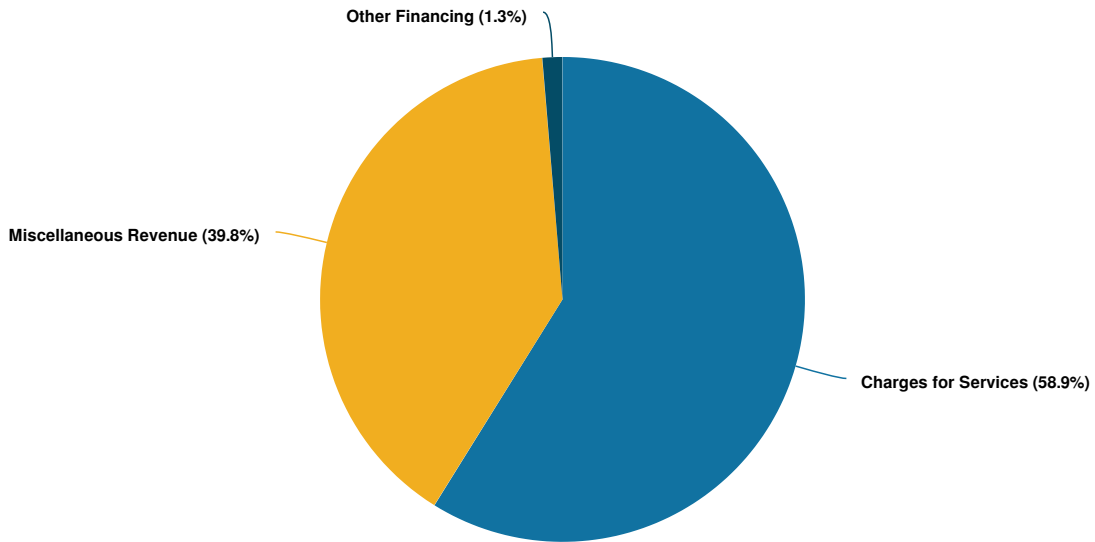


Actual revenue in previous fiscal years are always higher than expenses due to the collection of system connection charges. System connection charges are charged to new customers but are used in the future for system upgrades.

## Revenues by Source

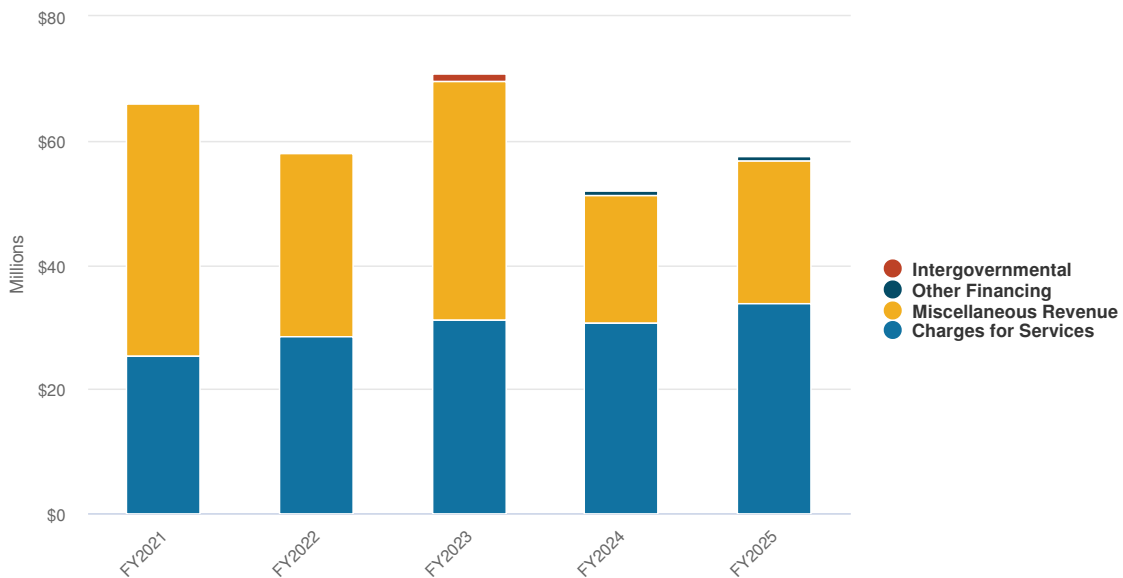
The largest revenue source is the sewer service charge. The miscellaneous revenue includes assessment fees, which pay for sewer debt, and connection fees, which are used to fund future sewer expansion and improvements.

### Projected 2025 Revenues by Source



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

### Budgeted and Historical 2025 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
Federal Operating Grants	\$254,134	\$0	\$0	\$0	0%
Federal Capital Grants	\$869,764	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$1,123,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Operating Investment Int	\$214,218	\$250,000	\$250,000	\$0	0%
Gain or Loss on Invest - Oper	-\$203,236	\$0	\$0	\$0	0%
Penalties and Interest	\$201,303	\$220,000	\$220,000	\$0	0%
Rents	\$9,333	\$80,000	\$80,000	\$0	0%
Miscellaneous Revenues	\$366,255	\$190,000	\$250,000	\$60,000	31.6%
Lease Financing	\$62,004	\$0	\$0	\$0	0%
Disposal of Equipment	\$82,951	\$0	\$0	\$0	0%
Gain\Loss on Lease Termination	\$5,776		\$0	\$0	N/A
Assessment Investment Int	\$302,594	\$100,000	\$200,000	\$100,000	100%
Transmission Investment Int	\$561,315	\$200,000	\$400,000	\$200,000	100%
Expansion Investment Int	\$451,549	\$175,000	\$275,000	\$100,000	57.1%
Interest Income-Leases	\$4,383	\$0	\$0	\$0	0%
Gain or Loss on Invest - Assmt	-\$62,610	\$0	\$0	\$0	0%
Gain or Loss on Invest - Trans	-\$127,243	\$0	\$0	\$0	0%
Gain or Loss on Invest - Expan	-\$118,149	\$0	\$0	\$0	0%
Connection Fees	\$16,880,887	\$9,096,682	\$9,149,212	\$52,530	0.6%
Assessment Fees	\$8,946,403	\$7,971,459	\$8,762,230	\$790,771	9.9%
Capitalized Ord 38 Fees	\$10,890,913	\$2,300,000	\$3,300,000	\$1,000,000	43.5%
<b>Total Miscellaneous Revenue:</b>	<b>\$38,468,645</b>	<b>\$20,583,141</b>	<b>\$22,886,442</b>	<b>\$2,303,301</b>	<b>11.2%</b>
<b>Charges for Services</b>					
Service Charges	\$27,845,251	\$28,380,330	\$30,742,841	\$2,362,511	8.3%
Permit Fees	\$268,600	\$200,000	\$250,000	\$50,000	25%
Holding Tank Fees	\$515,688	\$438,000	\$550,000	\$112,000	25.6%
Misc Operating Fees	\$361,682	\$150,000	\$200,000	\$50,000	33.3%
Plan Review Cost - Ord 38	\$95,380	\$95,000	\$95,000	\$0	0%
Construction Inspection-Ord 38	\$1,575,093	\$1,000,000	\$1,500,000	\$500,000	50%
Biosolids Revenue	\$434,099	\$450,000	\$500,000	\$50,000	11.1%
<b>Total Charges for Services:</b>	<b>\$31,095,792</b>	<b>\$30,713,330</b>	<b>\$33,837,841</b>	<b>\$3,124,511</b>	<b>10.2%</b>

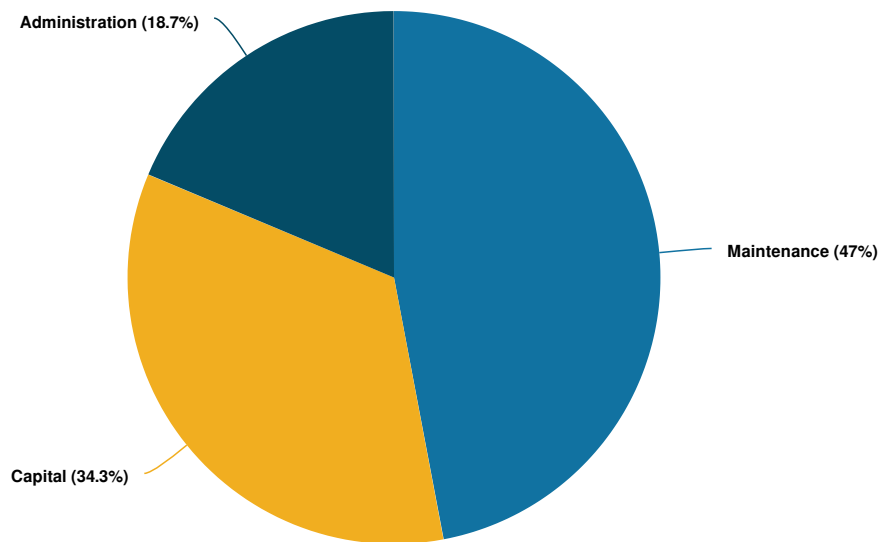


Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Other Financing</b>					
Interfund Transfers In	\$115,500	\$115,500	\$115,500	\$0	0%
Appropriated Reserve	\$0	\$601,112	\$644,528	\$43,416	7.2%
<b>Total Other Financing:</b>	<b>\$115,500</b>	<b>\$716,612</b>	<b>\$760,028</b>	<b>\$43,416</b>	<b>6.1%</b>
<b>Total Revenue Source:</b>	<b>\$70,803,835</b>	<b>\$52,013,083</b>	<b>\$57,484,311</b>	<b>\$5,471,228</b>	<b>10.5%</b>

## 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 385 pump stations and over 1020 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.

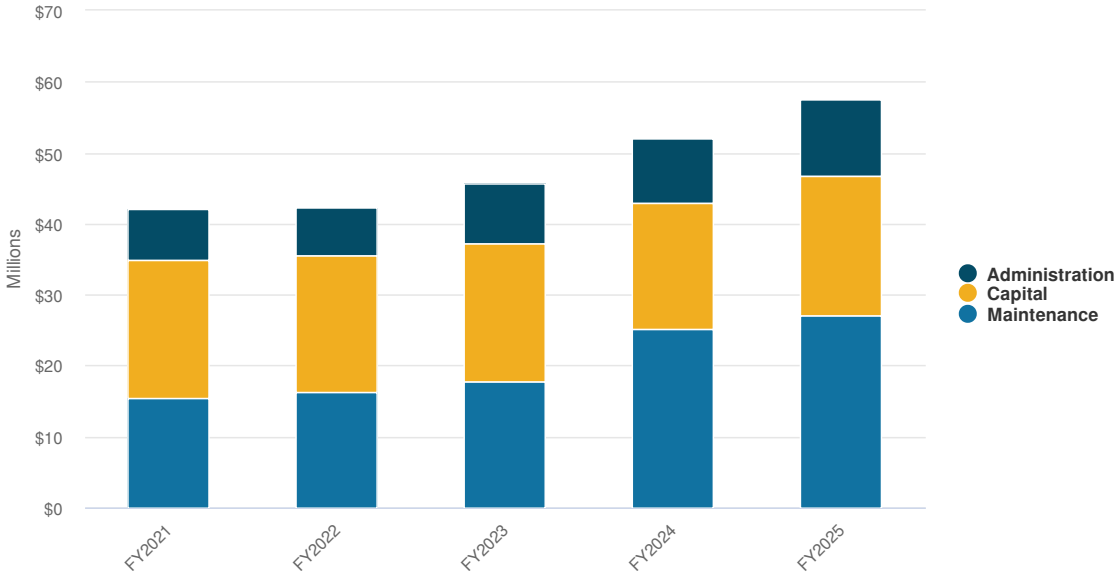
### Budgeted Expenditures by Function



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.

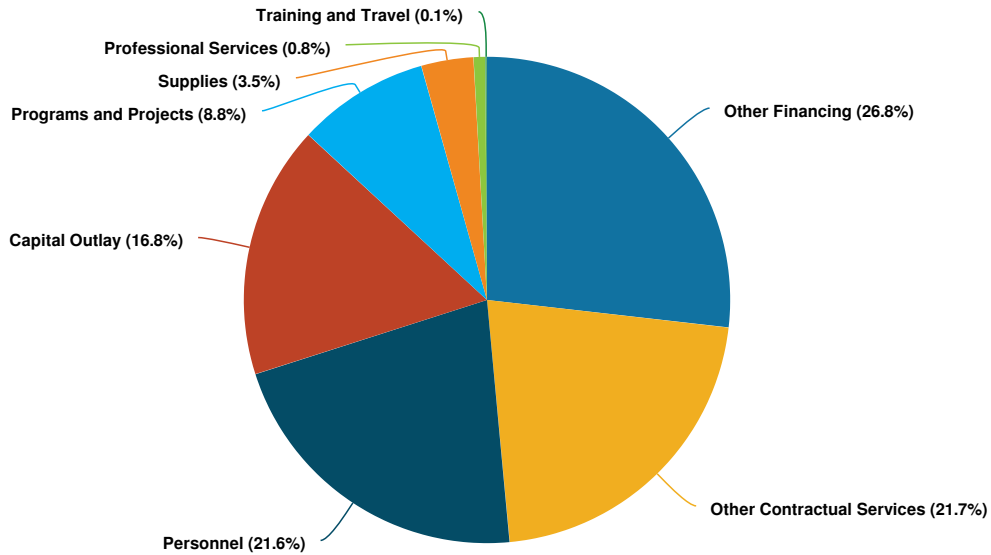
Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Expenditures					
Administration	\$8,384,687	\$9,000,060	\$10,732,753	\$1,732,693	19.3%
Maintenance	\$17,711,516	\$25,078,910	\$27,030,949	\$1,952,039	7.8%
Capital	\$19,574,533	\$17,934,113	\$19,720,609	\$1,786,496	10%
<b>Total Expenditures:</b>	<b>\$45,670,736</b>	<b>\$52,013,083</b>	<b>\$57,484,311</b>	<b>\$5,471,228</b>	<b>10.5%</b>



## Expenditures by Expense Type

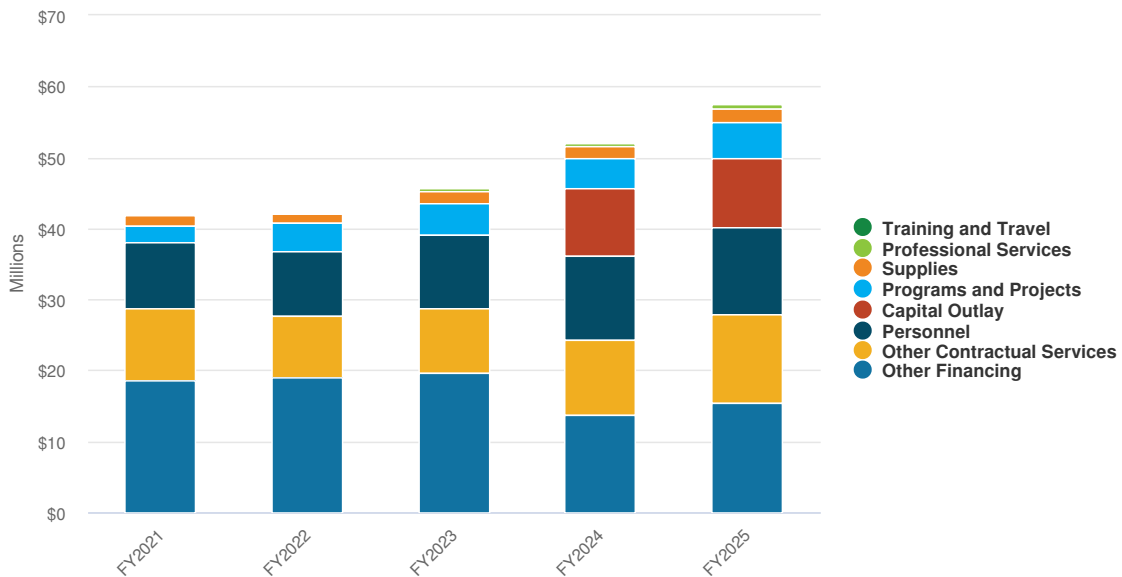
As demonstrated in the pie chart below, Other Financing Sources is the largest expenditure. This source includes the \$15.2 million in payments made on financed infrastructure. As mentioned before, the principal payments do not show on the financial statements as expenses. These payments show as a reduction in debt owed. If this expense was removed from the pie chart, the largest expenditure would be contractual services followed by personnel.

**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 2021 through FY 2023 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 2024 and FY 2025. Also, because the outlay is an asset in FY 2021 through FY 2023, depreciation expense shows in Other Financing Sources where it does not show in the budget years FY 2024 and FY 2025. Another difference is that FY 2024 and FY 2025 include payments made on debt which does not show in FY 2021 through FY 2023.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
S Admin Salaries	\$1,603,887	\$1,697,357	\$1,893,192	11.5%
Vision Plan	\$809	\$1,485	\$1,120	-24.6%
Dental Plan	\$15,004	\$14,850	\$17,080	15%
FICA Tax	\$115,534	\$129,847	\$144,827	11.5%
Health Insurance	\$451,639	\$469,800	\$504,000	7.3%
Worker s Compensation	\$22,541	\$37,646	\$41,500	10.2%
Pension	\$277,787	\$323,710	\$340,773	5.3%
S Maintenance Salaries	\$4,335,388	\$5,706,963	\$6,021,627	5.5%
Vision Plan	\$2,157	\$5,115	\$3,720	-27.3%
Dental Plan	\$43,420	\$51,150	\$56,730	10.9%
FICA Tax	\$317,554	\$436,583	\$460,654	5.5%
Health Insurance	\$1,366,829	\$1,618,200	\$1,674,000	3.4%
Worker s Compensation	\$155,043	\$251,720	\$251,720	0%
Pension	\$1,535,203	\$1,090,500	\$982,193	-9.9%
<b>Total Personnel:</b>	<b>\$10,242,793</b>	<b>\$11,834,926</b>	<b>\$12,393,136</b>	<b>4.7%</b>
<b>Professional Services</b>				
Legal	\$79,557	\$75,000	\$75,000	0%
Other Professional Services	\$242,943	\$192,300	\$292,300	52%
Engineering	\$1,610	\$4,000	\$4,000	0%
Other Professional Services	\$1,310	\$25,000	\$75,000	200%
<b>Total Professional Services:</b>	<b>\$325,419</b>	<b>\$296,300</b>	<b>\$446,300</b>	<b>50.6%</b>
<b>Other Contractual Services</b>				
Communications	\$35,742	\$36,960	\$36,960	0%
Postage & Freight	\$2,122	\$2,800	\$2,800	0%
Insurance	\$486,751	\$559,764	\$597,407	6.7%
Repairs and Maintenance	\$26,463	\$61,854	\$61,954	0.2%
Computer Software	\$161,131	\$407,690	\$390,160	-4.3%
Advertising	\$15,685	\$14,620	\$15,900	8.8%
Other Contractual Services	\$64,452	\$53,643	\$436,461	713.6%
Communications	\$323,678	\$370,900	\$347,388	-6.3%
Postage & Freight	\$1,098	\$1,400	\$1,200	-14.3%
Utilities - Electric	\$1,634,524	\$1,633,500	\$1,700,000	4.1%
Utilities - Wastewater Treatme	\$3,403,611	\$3,599,530	\$3,939,318	9.4%
Utilities - Other	\$47,565	\$55,000	\$55,000	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Utilities - BioSolids Electric	\$260,312	\$250,000	\$300,000	20%
Utilities - Biosolids Gas	\$220,246	\$350,500	\$300,500	-14.3%
Utilities - Biosolids - DSWA	\$48,357	\$50,000	\$150,000	200%
Rental and Leases	\$650	\$111,200	\$111,200	0%
Repairs and Maintenance	\$292	\$155	\$155	0%
Maint & Repair Off/Lab/Softwa	\$24,283	\$33,000	\$37,950	15%
Vehicle Maintenance	\$237,498	\$225,000	\$250,000	11.1%
Facilities Maintenance -5721	\$98,115	\$113,000	\$125,000	10.6%
Communications Maint	\$61,291	\$110,500	\$99,500	-10%
Maint - Collection & Other	\$627,996	\$1,550,000	\$1,800,000	16.1%
Maint - Pumping Equip	\$537,758	\$400,000	\$660,000	65%
Maint - Treatment Plant	\$551,134	\$445,000	\$1,000,000	124.7%
Maintenance - LM Equipment	\$41,824	\$40,250	\$40,250	0%
Other Contractual Services	\$223,720	\$0	\$0	0%
Other Contractual Srvs Bio Sol	\$0	\$75,000	\$0	-100%
Rental and temporary easements	\$19,289	\$15,300	\$15,300	0%
<b>Total Other Contractual Services:</b>	<b>\$9,155,587</b>	<b>\$10,566,566</b>	<b>\$12,474,403</b>	<b>18.1%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$3,707	\$3,480	\$4,477	28.6%
Fuel	\$53,638	\$60,000	\$55,000	-8.3%
Dues & Subscriptions	\$364	\$730	\$770	5.5%
Uniforms	\$2,845	\$5,922	\$6,768	14.3%
Tools and Small Equipment	\$18,984	\$5,778	\$15,520	168.6%
Computer Equipment - 5422	\$4,725	\$25,000	\$31,100	24.4%
Office Equipment - 5423	\$0	\$0	\$72,250	N/A
Other Supplies	\$25,152	\$21,500	\$22,000	2.3%
Operating Supplies	\$222,124	\$200,000	\$230,000	15%
Supplies - Safety	\$13,514	\$40,000	\$40,000	0%
Fuel	\$273,390	\$330,000	\$300,000	-9.1%
Dues & Subscriptions	\$2,525	\$2,400	\$4,000	66.7%
Uniforms	\$114,134	\$126,500	\$130,000	2.8%
Tools and Small Equipment	\$67,222	\$52,000	\$52,000	0%
Sm. Computer Equipment	\$200,566	\$20,000	\$15,000	-25%
Tools & Sm Equip- Safety	\$15,870	\$35,000	\$30,000	-14.3%
Laboratory Equip	\$0	\$15,000	\$12,000	-20%
Chemicals	\$444,948	\$344,000	\$650,000	89%
Land Mgt Supplies	\$220,094	\$375,000	\$325,000	-13.3%
<b>Total Supplies:</b>	<b>\$1,683,804</b>	<b>\$1,662,310</b>	<b>\$1,995,885</b>	<b>20.1%</b>
<b>Programs and Projects</b>				
Shared Cost	\$4,538,418	\$4,222,269	\$5,039,904	19.4%
Miscellaneous	\$6,246	\$1,344	\$1,344	0%





Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Total Programs and Projects:</b>	<b>\$4,544,665</b>	<b>\$4,223,613</b>	<b>\$5,041,248</b>	<b>19.4%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$350	\$7,460	\$12,320	65.1%
Mileage	\$96	\$210	\$210	0%
Travel	\$0	\$0	\$3,500	N/A
Seminars/Conferences/Training	\$28,189	\$49,000	\$45,000	-8.2%
Travel	\$227	\$500	\$500	0%
<b>Total Training and Travel:</b>	<b>\$28,861</b>	<b>\$57,170</b>	<b>\$61,530</b>	<b>7.6%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$0	\$232,985	\$330,100	41.7%
M & E - Computer - 5421	\$0	\$87,400	\$87,400	0%
M & E - Facilities - 5720	\$0	\$225,000	\$125,000	-44.4%
M & E - Comm - 6010	\$0	\$450,000	\$250,000	-44.4%
M & E - Laboratory Equip	\$0	\$35,000	\$0	-100%
M & E - Tools	\$0	\$425,000	\$394,000	-7.3%
Transportation Equip	\$0	\$1,315,000	\$810,000	-38.4%
Pumping Equipment	\$0	\$2,050,000	\$2,100,000	2.4%
Treatment & Disposal Equip	\$0	\$385,000	\$1,070,000	177.9%
PS - Rec Wells & Pits	\$0	\$3,500,000	\$3,500,000	0%
Purchased Capacity	\$0	\$990,394	\$990,394	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$9,695,779</b>	<b>\$9,656,894</b>	<b>-0.4%</b>
<b>Other Financing</b>				
Compensated Absences	-\$175,937	\$0	\$0	0%
Interfund Transfers Out	\$310,299	\$48,000	\$0	-100%
Contingency	\$0	\$200,000	\$200,000	0%
Debt/Interest Expense	\$4,007,968	\$13,428,419	\$15,214,915	13.3%
Amortization Expense	\$244,786	\$0	\$0	0%
Depreciation Expense	\$15,302,490	\$0	\$0	0%
<b>Total Other Financing:</b>	<b>\$19,689,606</b>	<b>\$13,676,419</b>	<b>\$15,414,915</b>	<b>12.7%</b>
<b>Total:</b>	<b>\$45,670,736</b>	<b>\$52,013,083</b>	<b>\$57,484,311</b>	<b>10.5%</b>



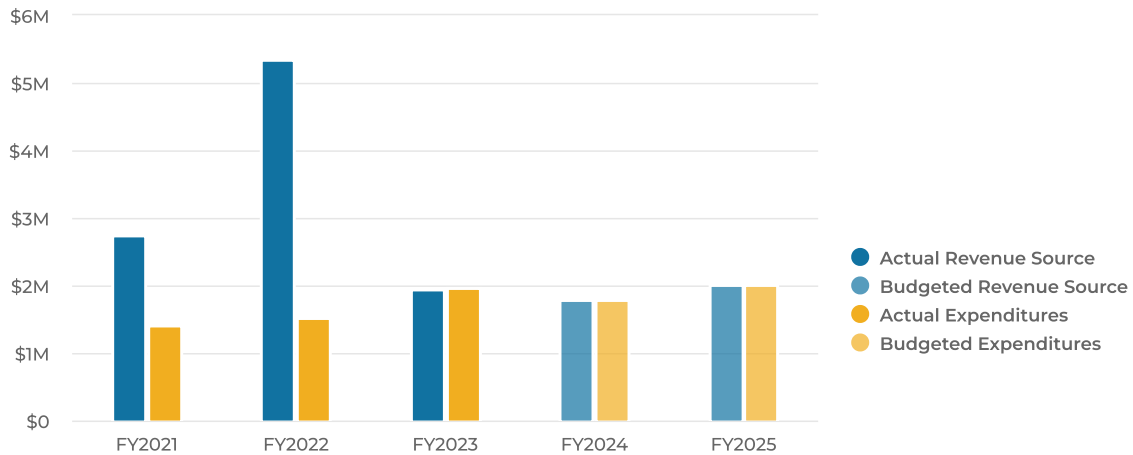


## Water Fund

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

### Summary

The Water Fund increased \$228,000, or 12.7 percent. The increase is due to water system maintenance expenses and cost associated with installing water meters.

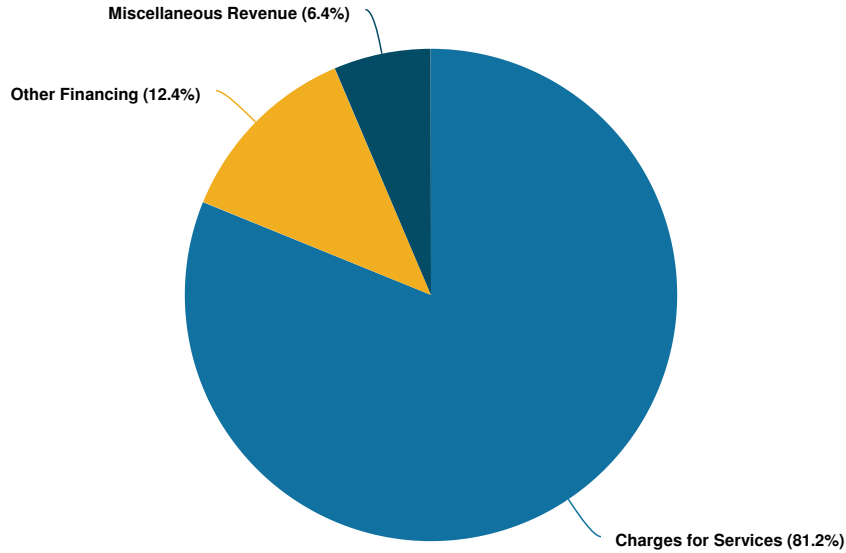


The completed fiscal years of 2021 through 2023 contain capital intergovernmental grants that pay for capital expenditures. As mentioned before, capital expenditures do not show as an expense in full accrual accounting, but rather an asset on the balance sheet with depreciation expense taken over time. Therefore, FY 2021 through FY 2023 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

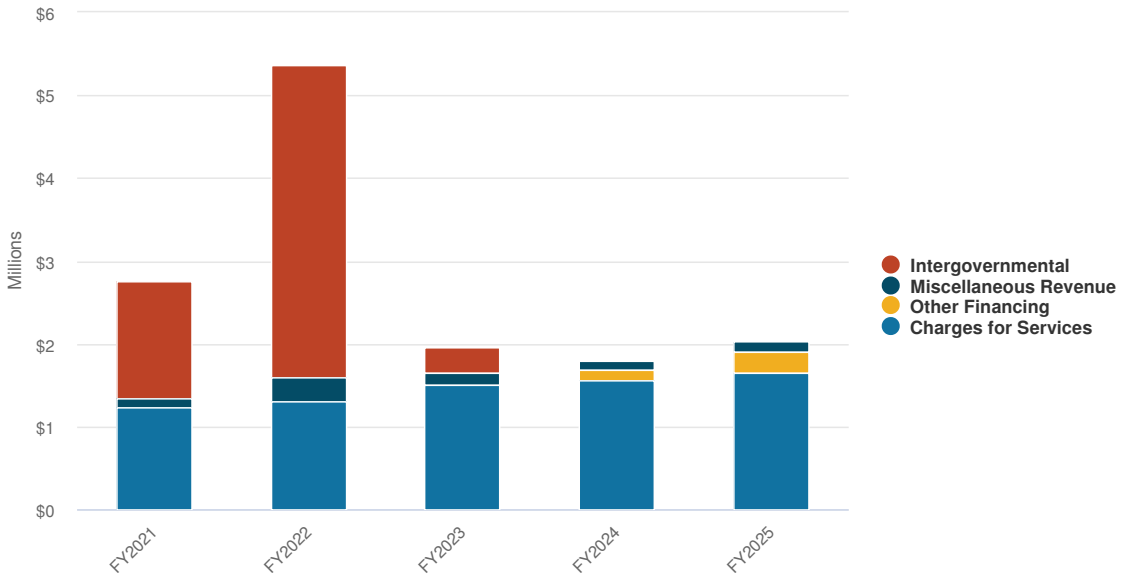
The FY 2025 budget revenues increased \$228,000 due to the amount of available funds being used from savings and an increase in rates. Service charge rates increased to \$417 per EDU, an annual increase of \$25 per EDU. These funds will be used to cover operating costs. Available funds, otherwise known 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 2025 Revenues by Source



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

### Budgeted and Historical 2025 Revenues by Source



There is an increase in Other Financing Sources for FY 2024 and FY 2025. The County uses 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 2021 to FY 2023 is a State grant to build the Ellendale water area. The construction of this area was 100 percent supported by this grant.

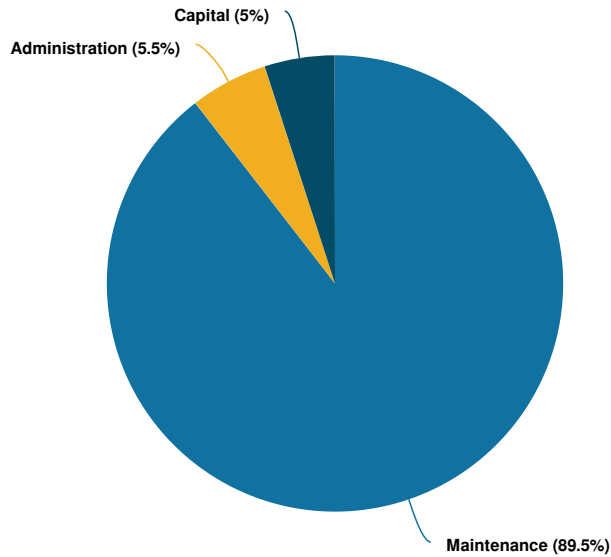
Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
State Operating Grants	\$2,569	\$0	\$0	\$0	0%
State Capital Grants	\$288,859	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$291,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Operating Investment Int	\$11,060	\$8,000	\$8,000	\$0	0%
Gain or Loss on Invest - Oper	-\$3,941	\$0	\$0	\$0	0%
Penalties and Interest	\$7,278	\$6,000	\$6,000	\$0	0%
Rents	\$96,671	\$94,000	\$99,735	\$5,735	6.1%
Disposal of Equipment	\$1,970	\$0	\$0	\$0	0%
Assessment Investment Int	\$9,714	\$3,000	\$6,000	\$3,000	100%
Transmission Investment Int	\$14,682	\$3,000	\$10,000	\$7,000	233.3%
Expansion Investment Int	\$1,284	\$0	\$0	\$0	0%
Interest Income-Leases	\$1,636	\$0	\$0	\$0	0%
Gain or Loss on Invest - Assmt	-\$1,104	\$0	\$0	\$0	0%
Gain or Loss on Invest - Trans	-\$1,595	\$0	\$0	\$0	0%
Gain or Loss on Invest - Expan	-\$54	\$0	\$0	\$0	0%
Connection Fees	\$15,015	\$0	\$0	\$0	0%
<b>Total Miscellaneous Revenue:</b>	<b>\$152,616</b>	<b>\$114,000</b>	<b>\$129,735</b>	<b>\$15,735</b>	<b>13.8%</b>
<b>Charges for Services</b>					
Service Charges	\$1,472,268	\$1,530,249	\$1,620,359	\$90,110	5.9%
Misc Operating Fees	\$15,835	\$8,737	\$8,737	\$0	0%
Fire Service Fee	\$17,776	\$17,400	\$18,300	\$900	5.2%
<b>Total Charges for Services:</b>	<b>\$1,505,879</b>	<b>\$1,556,386</b>	<b>\$1,647,396</b>	<b>\$91,010</b>	<b>5.8%</b>
<b>Other Financing</b>					
Appropriated Reserve	\$0	\$131,034	\$252,712	\$121,678	92.9%
<b>Total Other Financing:</b>	<b>\$0</b>	<b>\$131,034</b>	<b>\$252,712</b>	<b>\$121,678</b>	<b>92.9%</b>
<b>Total Revenue Source:</b>	<b>\$1,949,923</b>	<b>\$1,801,420</b>	<b>\$2,029,843</b>	<b>\$228,423</b>	<b>12.7%</b>



## Expenditures by Function

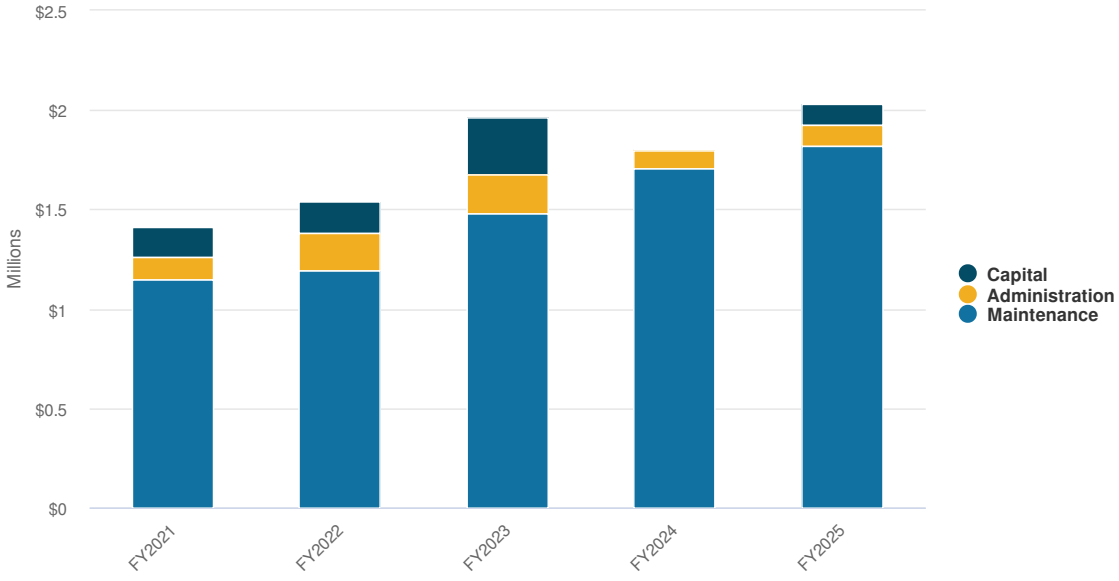
Enterprise expenses are categorized into three general areas. Administrative costs, which include clerical and engineering support, are incurred to assist the water operations staff. Operations and maintenance costs are expenses associated with maintaining and operating the physical water system; this 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 three years. This increase is due to the City of Rehoboth water contract, inflation and increased regulations on water companies. The City of Rehoboth significantly increased their rates in 2021, and the County is slowly passing this rate increase onto its users.

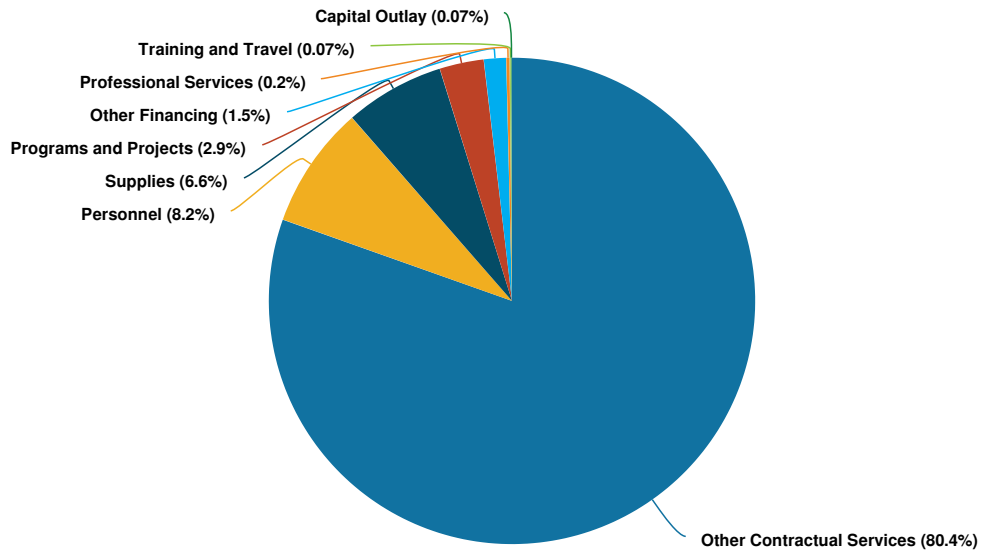
Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Expenditures					
Administration	\$199,331	\$91,552	\$111,245	\$19,693	21.5%
Maintenance	\$1,479,828	\$1,708,468	\$1,817,198	\$108,730	6.4%
Capital	\$288,168	\$1,400	\$101,400	\$100,000	7,142.9%
<b>Total Expenditures:</b>	<b>\$1,967,327</b>	<b>\$1,801,420</b>	<b>\$2,029,843</b>	<b>\$228,423</b>	<b>12.7%</b>



## Expenditures by Expense Type

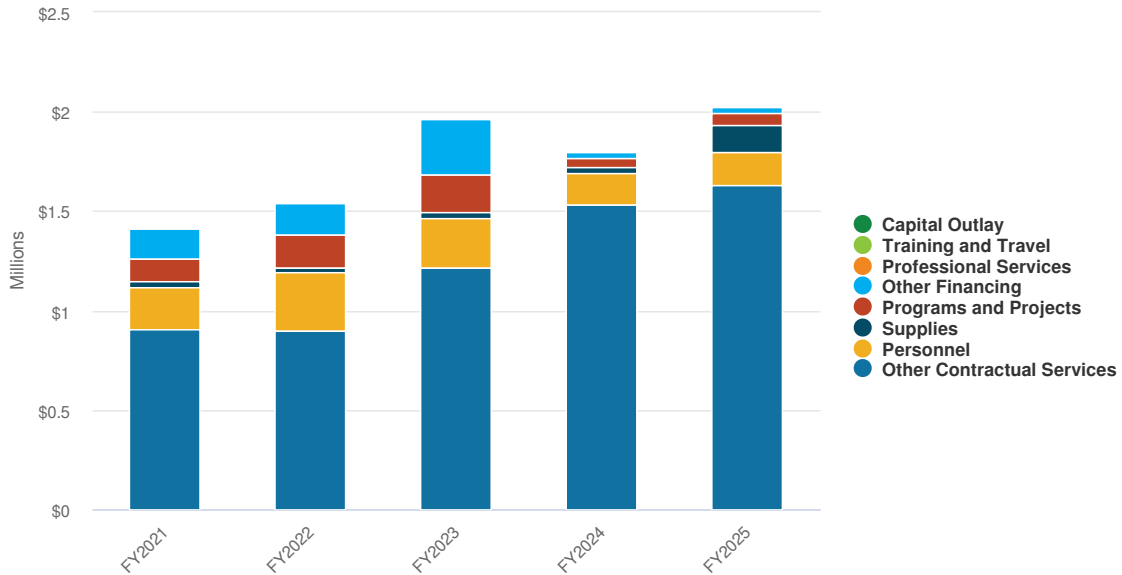
The Water Fund's largest expense is the water being purchased from the City of Rehoboth and Artesian Water . Therefore, the largest expense type is other contractual services.

### 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 and Artesian to purchase water.

Just like the Sewer Fund, capital expenditures are assets on the balance sheet in the completed years of FY 2021 through FY 2023. Capital Outlays are shown as an expenditure in budgeted years only. Due to rising costs, there are minimal capital purchases in FY 2024 and FY 2025.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>					
<b>Maintenance</b>					
W Maintenance Salaries	\$127,098	\$90,840	\$98,600	\$7,760	8.5%
Vision Plan	\$82	\$110	\$80	-\$30	-27.3%
Dental Plan	\$1,686	\$1,100	\$1,220	\$120	10.9%
FICA Tax	\$9,211	\$6,950	\$7,540	\$590	8.5%
Health Insurance	\$52,582	\$34,800	\$36,000	\$1,200	3.4%
Worker s Compensation	\$5,874	\$4,368	\$4,368	\$0	0%
Pension	\$57,094	\$18,160	\$17,750	-\$410	-2.3%
<b>Total Maintenance:</b>	<b>\$253,627</b>	<b>\$156,328</b>	<b>\$165,558</b>	<b>\$9,230</b>	<b>5.9%</b>
<b>Total Personnel:</b>	<b>\$253,627</b>	<b>\$156,328</b>	<b>\$165,558</b>	<b>\$9,230</b>	<b>5.9%</b>
<b>Professional Services</b>					
<b>Administration</b>					
Legal	\$0	\$1,000	\$1,000	\$0	0%
Other Professional Services	\$2,670	\$3,700	\$3,700	\$0	0%
<b>Total Administration:</b>	<b>\$2,670</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>\$0</b>	<b>0%</b>
<b>Maintenance</b>					
<b>Total Maintenance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Professional Services:</b>	<b>\$2,670</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>\$0</b>	<b>0%</b>
<b>Other Contractual Services</b>					
<b>Administration</b>					
Communications	\$0	\$805	\$500	-\$305	-37.9%
Insurance	\$12,289	\$14,132	\$14,538	\$406	2.9%
Computer Software Maint	\$1,524	\$1,750	\$0	-\$1,750	-100%
Advertising	\$1,611	\$275	\$1,700	\$1,425	518.2%
<b>Total Administration:</b>	<b>\$15,424</b>	<b>\$16,962</b>	<b>\$16,738</b>	<b>-\$224</b>	<b>-1.3%</b>
<b>Maintenance</b>					
Communications	\$3,039	\$2,880	\$2,880	\$0	0%
Utilities - Water Purchases	\$1,119,102	\$1,060,000	\$1,160,000	\$100,000	9.4%
Utilities - Other	\$2,869	\$3,000	\$3,000	\$0	0%
Repairs and Maintenance	\$0	\$500	\$500	\$0	0%
Rep & Maint Office & Lab Equip	\$3,536	\$7,510	\$9,510	\$2,000	26.6%
Vehicle Maintenance - 5660	\$279	\$3,500	\$2,500	-\$1,000	-28.6%
Facilities Maintenance -5721	\$4,151	\$150,000	\$150,000	\$0	0%





Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Water System Maint Lines	\$27,740	\$75,000	\$75,000	\$0	0%
Water System Maint Meters	\$32,666	\$30,000	\$30,000	\$0	0%
Water System Maint Hydrants	\$4,730	\$40,000	\$40,000	\$0	0%
Water System Maint Mains	\$58	\$125,000	\$125,000	\$0	0%
Other Contractual Services	\$1,377	\$17,500	\$17,500	\$0	0%
<b>Total Maintenance:</b>	<b>\$1,199,546</b>	<b>\$1,514,890</b>	<b>\$1,615,890</b>	<b>\$101,000</b>	<b>6.7%</b>
<b>Total Other Contractual Services:</b>	<b>\$1,214,970</b>	<b>\$1,531,852</b>	<b>\$1,632,628</b>	<b>\$100,776</b>	<b>6.6%</b>
<b>Supplies</b>					
<b>Maintenance</b>					
Office / Operating Supplies	\$3,385	\$5,500	\$4,500	-\$1,000	-18.2%
Fuel	\$10,393	\$13,000	\$12,500	-\$500	-3.8%
Dues & Subscriptions	\$100	\$250	\$250	\$0	0%
Uniforms	\$4,233	\$4,500	\$4,500	\$0	0%
Tools & Sm Equipment - 5670	\$8,165	\$10,000	\$10,000	\$0	0%
Laboratory Equip	\$379	\$2,500	\$2,500	\$0	0%
<b>Total Maintenance:</b>	<b>\$26,655</b>	<b>\$35,750</b>	<b>\$34,250</b>	<b>-\$1,500</b>	<b>-4.2%</b>
<b>Capital</b>					
Meters Hydrants Etc.		\$0	\$100,000	\$100,000	N/A
<b>Total Capital:</b>		<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>N/A</b>
<b>Total Supplies:</b>	<b>\$26,655</b>	<b>\$35,750</b>	<b>\$134,250</b>	<b>\$98,500</b>	<b>275.5%</b>
<b>Programs and Projects</b>					
<b>Administration</b>					
Shared Cost	\$189,101	\$39,890	\$59,807	\$19,917	49.9%
<b>Total Administration:</b>	<b>\$189,101</b>	<b>\$39,890</b>	<b>\$59,807</b>	<b>\$19,917</b>	<b>49.9%</b>
<b>Total Programs and Projects:</b>	<b>\$189,101</b>	<b>\$39,890</b>	<b>\$59,807</b>	<b>\$19,917</b>	<b>49.9%</b>
<b>Training and Travel</b>					
<b>Maintenance</b>					
Seminars/Conferences/Training	\$0	\$1,500	\$1,500	\$0	0%
<b>Total Maintenance:</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0%</b>
<b>Total Training and Travel:</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>					
<b>Capital</b>					
M & E - Computer - 5421	\$0	\$1,400	\$1,400	\$0	0%
<b>Total Capital:</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$0</b>	<b>0%</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$0</b>	<b>0%</b>
<b>Other Financing</b>					
<b>Administration</b>					



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Compensated Absences	-\$7,864	\$0	\$0	\$0	0%
Contingency	\$0	\$30,000	\$30,000	\$0	0%
<b>Total Administration:</b>	<b>-\$7,864</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>0%</b>
<b>Capital</b>					
Interest Expense	\$562		\$0	\$0	N/A
Amortization Expense	\$14,783		\$0	\$0	N/A
Depreciation Expense	\$272,823	\$0	\$0	\$0	0%
<b>Total Capital:</b>	<b>\$288,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Financing:</b>	<b>\$280,304</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total:</b>	<b>\$1,967,327</b>	<b>\$1,801,420</b>	<b>\$2,029,843</b>	<b>\$228,423</b>	<b>12.7%</b>



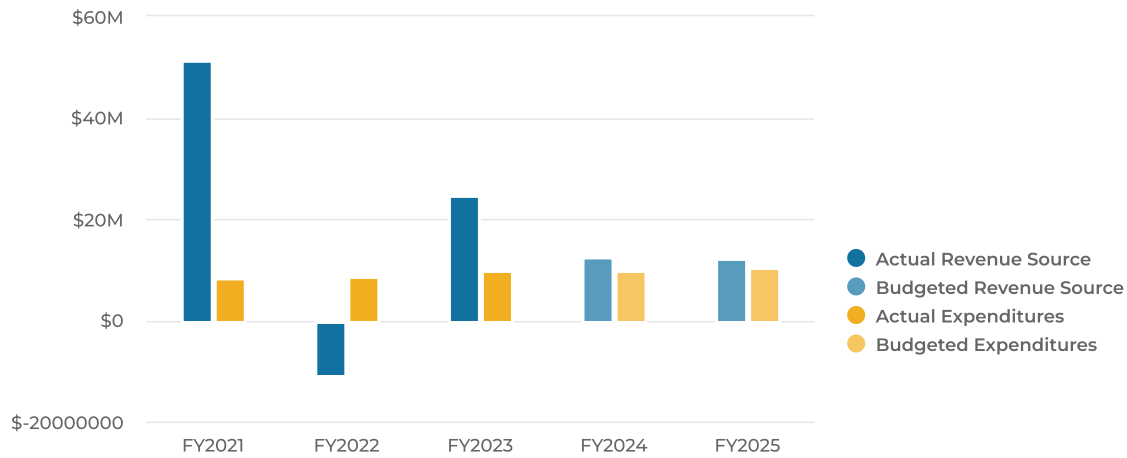


## Fiduciary Fund

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 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 2024.

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

### Revenues by Source

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Revenue Source</b>					
<b>Miscellaneous Revenue</b>					
Investment Interest	\$4,133,047	\$3,000,000	\$3,000,000	\$0	0%
Unreal. Gain or Loss on Invest	\$8,953,600	\$0	\$0	\$0	0%
Pension Contribution	\$3,703,694	\$4,507,094	\$4,686,753	\$179,659	4%
Employee Contribution	\$447,964	\$330,000	\$450,000	\$120,000	36.4%
Investment Interest	\$2,335,328	\$2,000,000	\$1,845,000	-\$155,000	-7.7%
Unreal. Gain or Loss on Invest	\$2,947,105	\$0	\$0	\$0	0%
Pension Contribution	\$2,313,624	\$2,762,412	\$2,376,090	-\$386,322	-14%
<b>Total Miscellaneous Revenue:</b>	<b>\$24,834,362</b>	<b>\$12,599,506</b>	<b>\$12,357,843</b>	<b>-\$241,663</b>	<b>-1.9%</b>

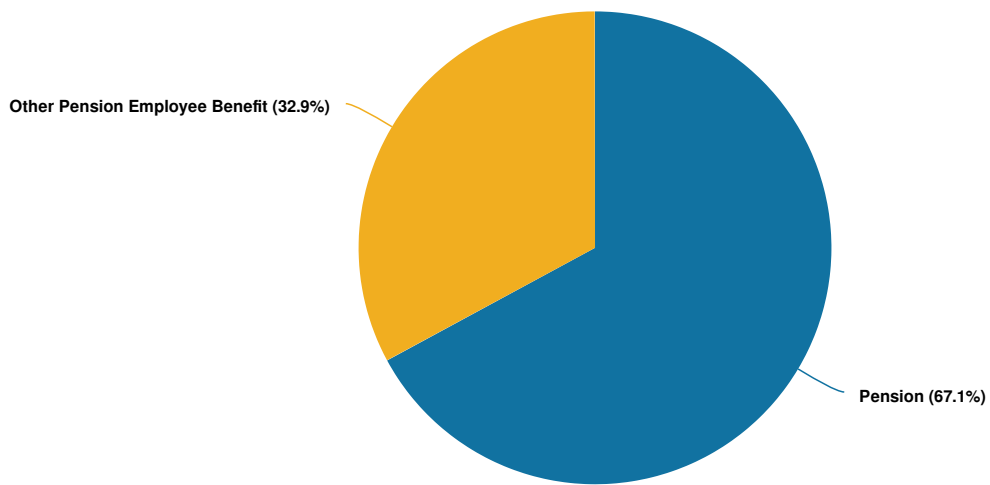


Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Total Revenue Source:</b>	<b>\$24,834,362</b>	<b>\$12,599,506</b>	<b>\$12,357,843</b>	<b>-\$241,663</b>	<b>-1.9%</b>

## 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.

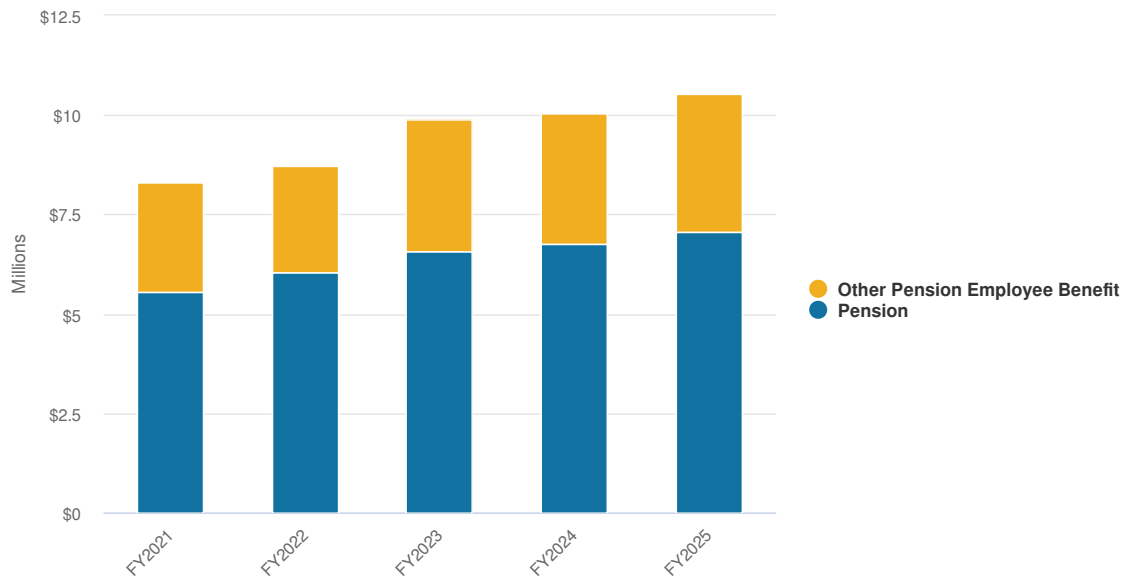
### 2025 Expenditures by Fund



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



### Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Pension</b>					
Benefit Payments out of Pen	\$6,136,229	\$6,313,260	\$6,600,065	\$286,805	4.5%
Other Professional Services	\$181,930	\$200,000	\$200,000	\$0	0%
Investment Expense	\$248,914	\$235,000	\$260,000	\$25,000	10.6%
<b>Total Pension:</b>	<b>\$6,567,072</b>	<b>\$6,748,260</b>	<b>\$7,060,065</b>	<b>\$311,805</b>	<b>4.6%</b>
<b>Other Pension Employee Benefit</b>					
Benefit Payments out of Pen	\$3,159,663	\$3,135,000	\$3,275,830	\$140,830	4.5%
Other Professional Services	\$79,172	\$85,000	\$85,000	\$0	0%
Investment Expense	\$102,132	\$88,000	\$98,000	\$10,000	11.4%
<b>Total Other Pension Employee Benefit:</b>	<b>\$3,340,967</b>	<b>\$3,308,000</b>	<b>\$3,458,830</b>	<b>\$150,830</b>	<b>4.6%</b>
<b>Total:</b>	<b>\$9,908,039</b>	<b>\$10,056,260</b>	<b>\$10,518,895</b>	<b>\$462,635</b>	<b>4.6%</b>





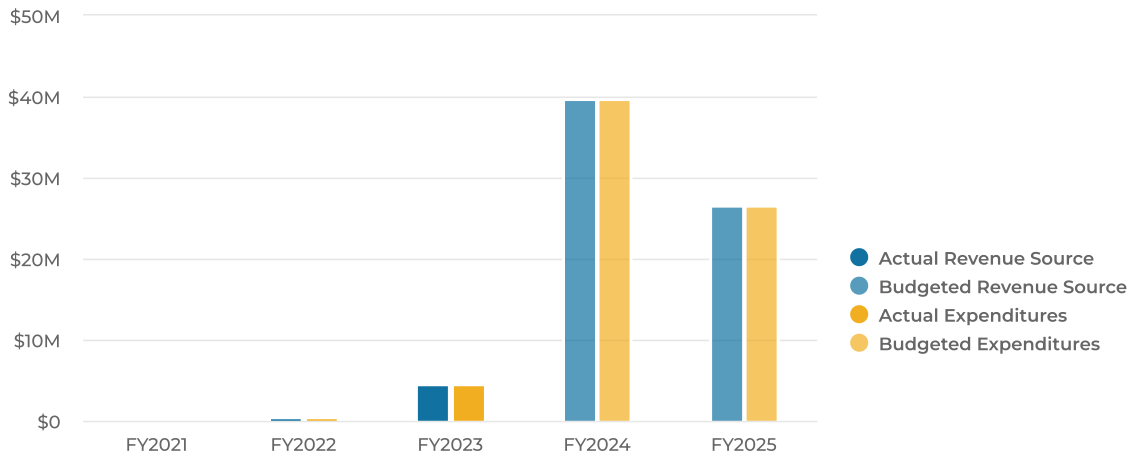
# American Rescue Plan Grant Fund

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.



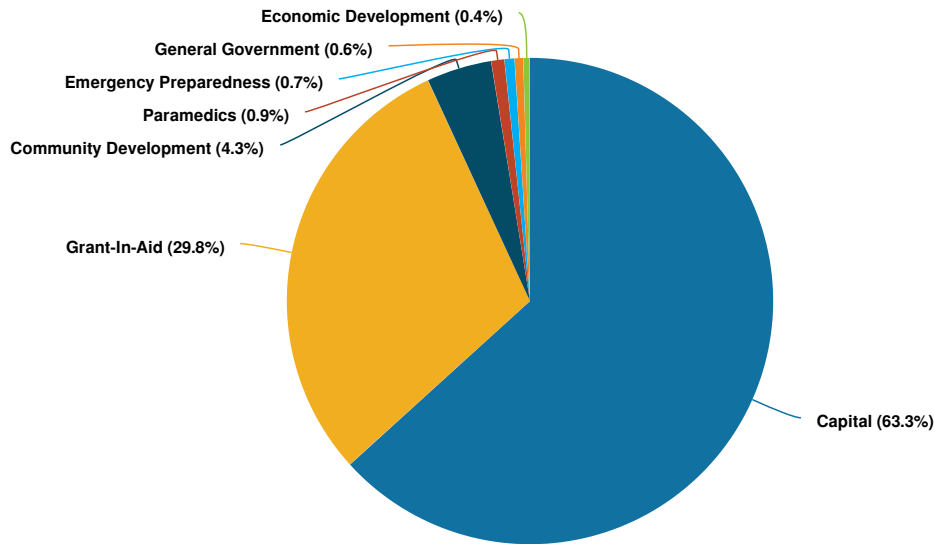
## Expenditures by Function

The County is using ARPA funds multiple ways in compliance with the Treasury guidelines. In this budget, ARPA is being spent the following ways:

- o Economic Development (kitchen incubator to help with the hospitality industry)
- o Emergency Preparedness and Paramedics (8 employees to help with response to COVID)
- o Community Development (housing rehabilitation for low-income individuals)
- o Grant-in-Aid (developer grants to provide affordable housing)
- o Capital (sewer infrastructure)

As the funds are spent down year after year, there will be a decline in use for these funds.

### Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Proposed Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Expenditures					
General Government	\$78,911	\$326,925	\$154,322	-\$172,603	-52.8%
Economic Development	\$65,533	\$200,000	\$114,467	-\$85,533	-42.8%
Community Development	\$783,835	\$1,039,430	\$1,159,658	\$120,228	11.6%
Grant-In-Aid	\$2,906,452	\$10,631,342	\$7,976,684	-\$2,654,658	-25%
Capital	\$0	\$26,853,800	\$16,917,566	-\$9,936,234	-37%
Paramedics	\$413,306	\$383,133	\$231,763	-\$151,370	-39.5%
Emergency Preparedness	\$290,256	\$384,084	\$181,394	-\$202,690	-52.8%
<b>Total Expenditures:</b>	<b>\$4,538,293</b>	<b>\$39,818,714</b>	<b>\$26,735,854</b>	<b>-\$13,082,860</b>	<b>-32.9%</b>



---

# FUNDING SOURCES

---



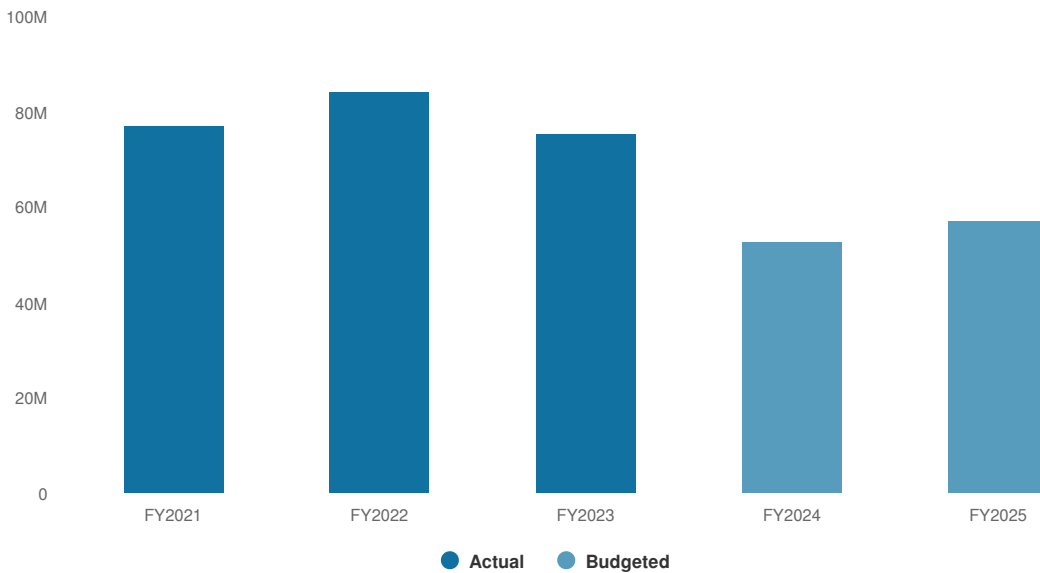


## Taxes Summary

Taxes include property taxes, realty transfer tax (RTT), accommodation tax, fire service fee and penalties and interest. Budgeted tax revenue is up due to using more realty transfer tax to support the budget. Property tax revenue is up due to additional taxes being billed for improvements to properties. The County budgets realty transfer tax conservatively by budgeting approximately 75 percent of what is projected for FY 2024. The property tax rate remains unchanged from last fiscal year.

**\$57,162,462** **\$4,183,462**  
(7.90% vs. prior year)

### Taxes Proposed and Historical Budget vs. Actual



Budgeted tax revenue is consistently lower than the actual due to the County only budgeting a percentage of what 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 \$683,000, or 3.7 percent. The increase reflects the new construction and improvements placed on the tax assessment rolls.

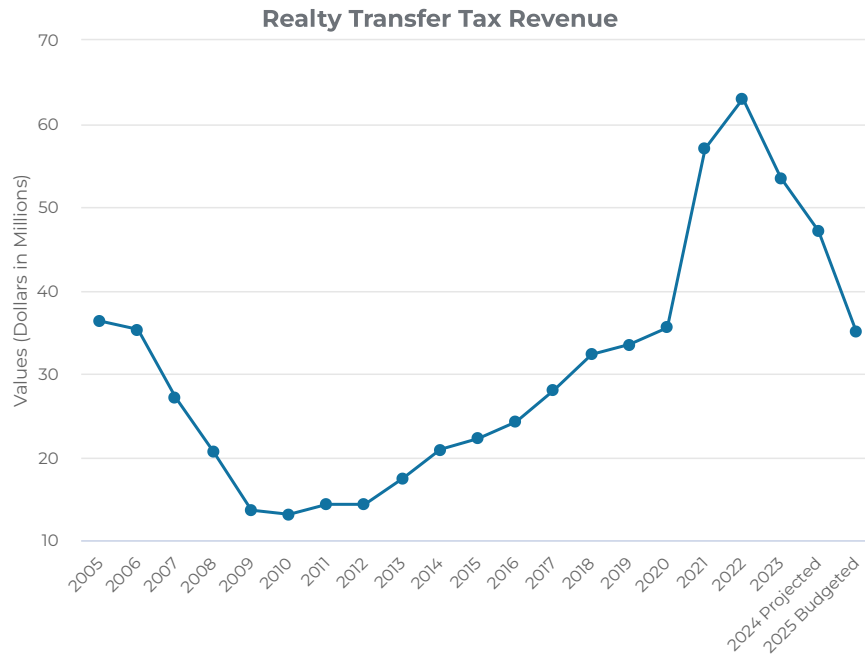
There is no assumption made about this revenue source. The budget incorporates the taxable assessment as of May and applies the current tax rate to determine the amount of revenue for the upcoming year.



## Realty Transfer Tax

Realty Transfer Tax (RTT) is budgeted to be \$35 million which is 3.5 million higher than FY 2024's budget. In keeping with a conservative budget approach, the County plans to operate using approximately 75 percent of what is expected to be collected in FY 2024. 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. Twelve years ago, RTT was half of what is budgeted for FY 2025.

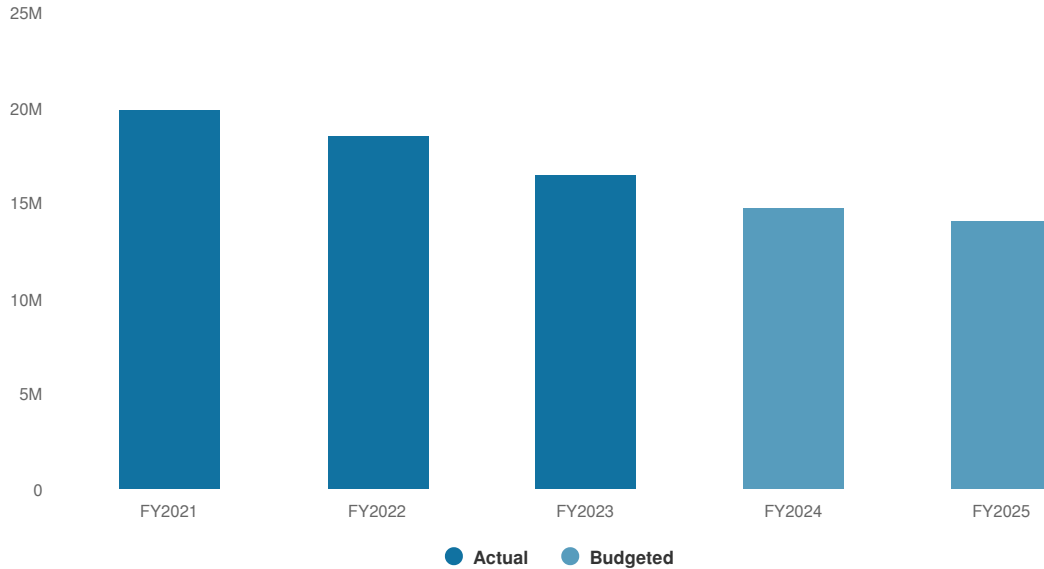


## Charges for Services - General Fund Summary

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

**\$14,056,730** **-\$733,900**  
 (-4.96% 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 \$1.1 million over last budget year. The decline in building-related charges for services is offset by the increase in Register of Wills charges for services.

## Revenues by Source

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Revenue Source</b>					
<b>Charges for Services</b>					
<b>Charges for Services</b>					
Mobile Home Placement Fee	\$245,259	\$200,000	\$200,000	\$0	0%
Building Inspection Fees	\$2,058,862	\$1,608,000	\$1,647,000	\$39,000	2.4%
Misc General Fees for Services	\$2,264	\$0	\$0	\$0	0%
General Other Charges	\$206,933	\$8,000	\$10,000	\$2,000	25%
Build Permits & Zoning Fees	\$3,033,232	\$2,267,000	\$2,427,000	\$160,000	7.1%
Misc EMS Fees for Services	\$54,401	\$60,000	\$55,000	-\$5,000	-8.3%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Misc EOC Fees for Services	\$2,150	\$0	\$0	\$0	0%
911 System Fee	\$559,637	\$559,630	\$559,630	\$0	0%
Private Rd Review & Inspection	\$2,171,389	\$2,122,000	\$1,737,000	-\$385,000	-18.1%
Engineering Other Charges	\$16,474	\$15,000	\$15,000	\$0	0%
Misc. Industrial Airpark Fees	\$60,715	\$70,000	\$70,000	\$0	0%
Airport Fuel Sales	\$29,780	\$40,000	\$35,000	-\$5,000	-12.5%
ED Other Charges	\$2,700	\$1,500	\$1,500	\$0	0%
Clerk of the Peace	\$197,625	\$200,000	\$200,000	\$0	0%
Prothonotary	\$42	\$0	\$0	\$0	0%
Recorder of Deeds	\$4,805,505	\$5,011,000	\$4,084,600	-\$926,400	-18.5%
Recorder of Deeds - Maint	\$45,568	\$49,500	\$45,000	-\$4,500	-9.1%
Recorder of Deeds - Town 1%	\$142,795	\$129,000	\$120,000	-\$9,000	-7%
Register of Wills	\$1,874,099	\$1,500,000	\$1,850,000	\$350,000	23.3%
Sheriff	\$1,036,296	\$950,000	\$1,000,000	\$50,000	5.3%
<b>Total Charges for Services:</b>	<b>\$16,545,725</b>	<b>\$14,790,630</b>	<b>\$14,056,730</b>	<b>-\$733,900</b>	<b>-5%</b>
<b>Total Charges for Services:</b>	<b>\$16,545,725</b>	<b>\$14,790,630</b>	<b>\$14,056,730</b>	<b>-\$733,900</b>	<b>-5%</b>
<b>Total Revenue Source:</b>	<b>\$16,545,725</b>	<b>\$14,790,630</b>	<b>\$14,056,730</b>	<b>-\$733,900</b>	<b>-5%</b>

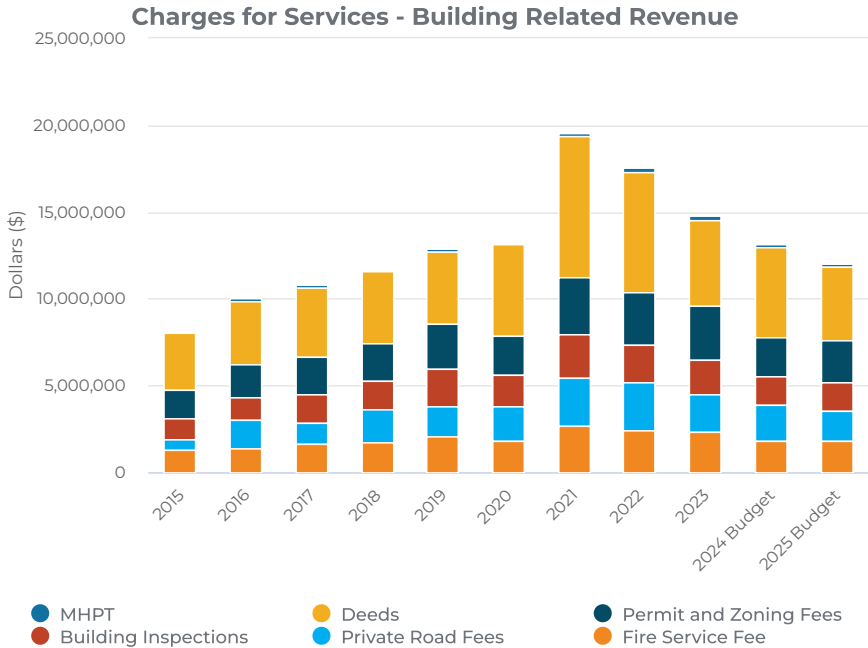


# General Fund Real Estate Sensitive Revenues

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 four years. Therefore, the County has budgeted approximately 80 percent of what the County collected in FY 2023. 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 9 years as compared to the FY 2024 and FY 2025 budgeted amounts. It is important to note that FY 2024's revenue is anticipated to be lower than FY 2023's revenue but still higher than FY 2020.

Note: Fire Service Fees are included in the chart below. These fees are considered a tax revenue, but since it is sensitive to building-related activity, it has been added to the chart below.

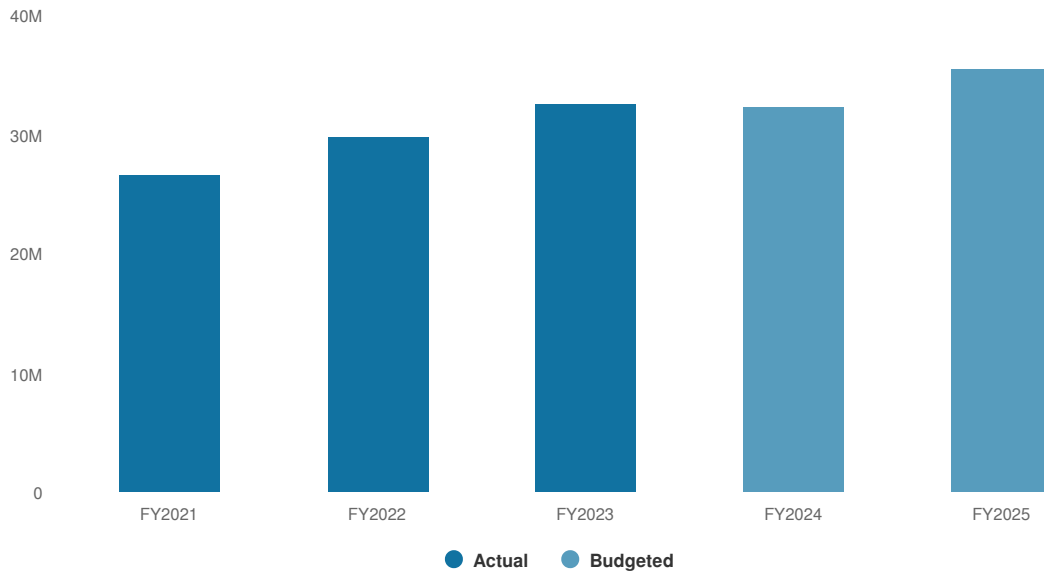


## Charges for Services - Enterprise Funds Summary

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.

**\$35,485,237** **\$3,215,521**  
(9.96% vs. prior year)

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



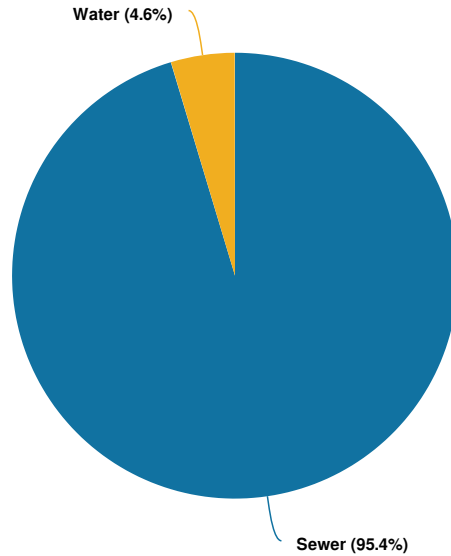
The increase in charges of services is twofold: new customers and a change in service charge rates. Service charge rates are proposed to increase annually by \$10 in the sewer funds and \$25 in the water fund.



## Revenue by Fund

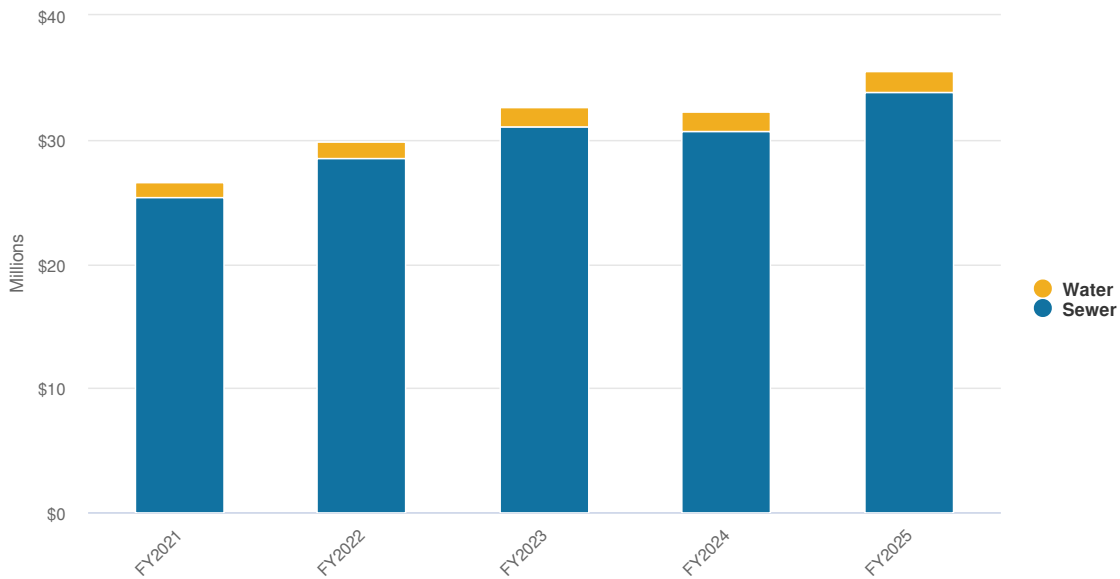
The Enterprise Fund is made up of both the Sewer and Water Funds. The County's sewer district is much larger than the water district. Currently, the only customers in the water district are located in Dewey Beach and Ellendale areas. In comparison, the sewer district has over 80,000 customers in multiple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

### 2025 Revenue by Fund



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

### Budgeted and Historical 2025 Revenue by Fund



The trend shows that charges for services continue to increase. This increase is due to new customers connecting each year and the change in service charge rates. The FY 2025 budget revenue is based on current customers as of April of the current year plus half the customers expected to connect in the coming year.







Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Water</b>					
<b>Charges for Services</b>					
Service Charges	\$1,472,268	\$1,530,249	\$1,620,359	\$90,110	5.9%
Misc Operating Fees	\$15,835	\$8,737	\$8,737	\$0	0%
Fire Service Fee	\$17,776	\$17,400	\$18,300	\$900	5.2%
<b>Total Charges for Services:</b>	<b>\$1,505,879</b>	<b>\$1,556,386</b>	<b>\$1,647,396</b>	<b>\$91,010</b>	<b>5.8%</b>
<b>Total Water:</b>	<b>\$1,505,879</b>	<b>\$1,556,386</b>	<b>\$1,647,396</b>	<b>\$91,010</b>	<b>5.8%</b>
<b>Sewer</b>					
<b>Charges for Services</b>					
Service Charges	\$27,845,251	\$28,380,330	\$30,742,841	\$2,362,511	8.3%
Permit Fees	\$268,600	\$200,000	\$250,000	\$50,000	25%
Holding Tank Fees	\$515,688	\$438,000	\$550,000	\$112,000	25.6%
Misc Operating Fees	\$361,682	\$150,000	\$200,000	\$50,000	33.3%
Plan Review Cost - Ord 38	\$95,380	\$95,000	\$95,000	\$0	0%
Construction Inspection-Ord 38	\$1,575,093	\$1,000,000	\$1,500,000	\$500,000	50%
Biosolids Revenue	\$434,099	\$450,000	\$500,000	\$50,000	11.1%
<b>Total Charges for Services:</b>	<b>\$31,095,792</b>	<b>\$30,713,330</b>	<b>\$33,837,841</b>	<b>\$3,124,511</b>	<b>10.2%</b>
<b>Total Sewer:</b>	<b>\$31,095,792</b>	<b>\$30,713,330</b>	<b>\$33,837,841</b>	<b>\$3,124,511</b>	<b>10.2%</b>
<b>Total:</b>	<b>\$32,601,671</b>	<b>\$32,269,716</b>	<b>\$35,485,237</b>	<b>\$3,215,521</b>	<b>10%</b>

## 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 \$340. Water service charge rates will increase \$25 in FY 2025 to \$417. Listed below are the annual service charge rates.

Service Charges Fees	
Unmetered Water	\$417.00/EDU
Unified Sewer	\$340.00/EDU
Ellendale Water service charge is based on the water provider's bulk service rates approved by the Public Service Commission	

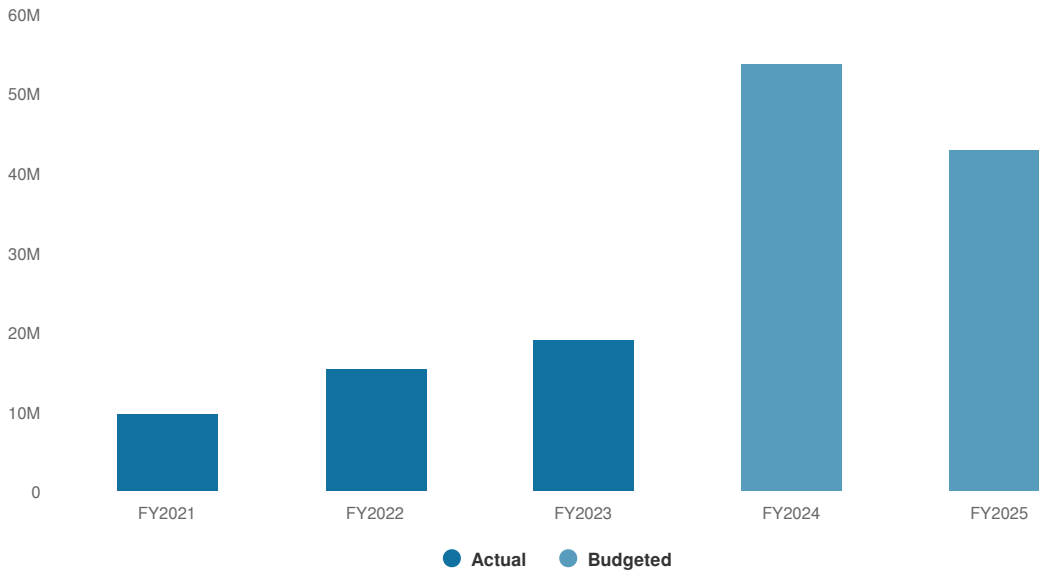


## Intergovernmental

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.

**\$42,958,044** **-\$10,873,210**  
(-20.20% vs. prior year)

### Intergovernmental Proposed and Historical Budget vs. Actual



The large increase in FY 2024 and FY 2025 has to do with the American Rescue Plan grant the County received from the federal government. The decrease in intergovernmental revenue for FY 2025 is due to some of the American Recovery Plan Act grant funding being spent in FY 2024. As these funds are spent, less of the grant is budgeted in the following years.

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.

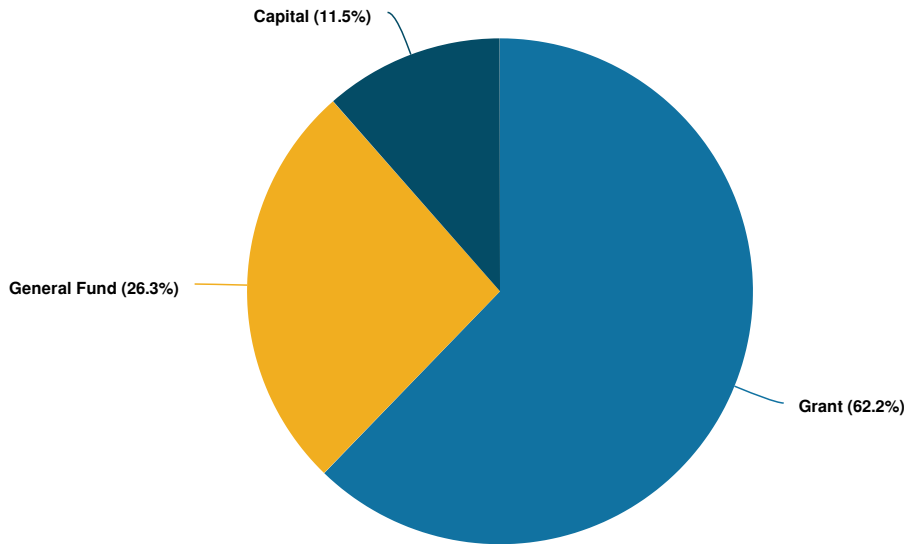


## Revenue by Fund

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.

### 2025 Revenue by Fund



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

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>General Fund</b>					
<b>Intergovernmental</b>					
Federal Operating Grants	\$100,000		\$0	\$0	N/A
FEDERAL PASS THROUGH GRANTS	\$7,327	\$0	\$0	\$0	0%
Payment in Lieu of Taxes	\$6,562	\$6,100	\$6,500	\$400	6.6%
State Operating Grants	\$0	\$100,000	\$100,000	\$0	0%
State Paramedic Grant	\$5,207,127	\$6,356,000	\$7,317,500	\$961,500	15.1%
DEMA Grants Other	\$32,789	\$0	\$0	\$0	0%
Emergency Preparedness	\$183,088	\$300,000	\$200,000	-\$100,000	-33.3%
FEDERAL / STATE Other	\$75,000	\$0	\$0	\$0	0%
State LEPC	\$74,496	\$75,940	\$75,940	\$0	0%
DEMA Grants Other	\$492	\$0	\$0	\$0	0%
Federal Operating Grants	\$154,150	\$0	\$173,250	\$173,250	N/A
Federal Pass Though Grant	\$38,000	\$0	\$0	\$0	0%

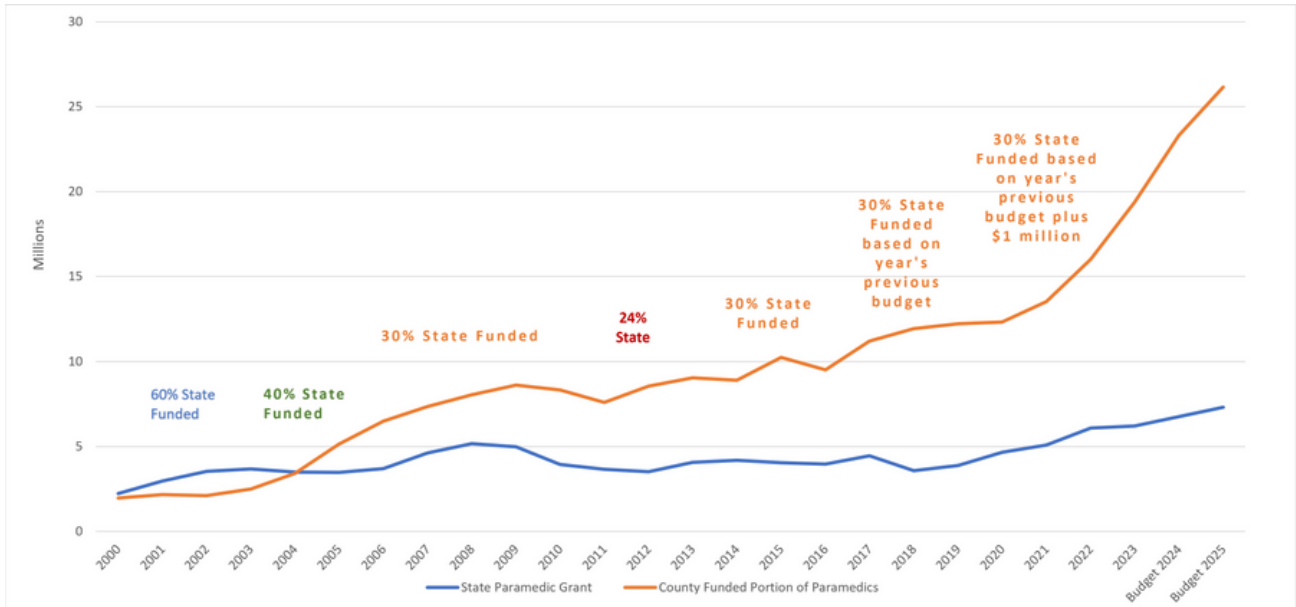


Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
State Library Grant	\$457,188	\$400,000	\$450,000	\$50,000	12.5%
State Operating Grants	\$72,837	\$200,000	\$200,000	\$0	0%
Federal Operating Grants	\$19,053	\$0	\$0	\$0	0%
Community Development Grant	\$3,062,318	\$2,537,000	\$2,775,500	\$238,500	9.4%
Project Income	\$23,254	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$9,513,681</b>	<b>\$9,975,040</b>	<b>\$11,298,690</b>	<b>\$1,323,650</b>	<b>13.3%</b>
<b>Total General Fund:</b>	<b>\$9,513,681</b>	<b>\$9,975,040</b>	<b>\$11,298,690</b>	<b>\$1,323,650</b>	<b>13.3%</b>
<b>Capital</b>					
<b>Intergovernmental</b>					
State Capital Grants	\$1,000,000	\$0	\$0	\$0	0%
State EMS Capital Grant	\$1,000,000	\$0	\$0	\$0	0%
Federal Capital Grants	\$0	\$0	\$1,000,000	\$1,000,000	N/A
FAA Grant	\$1,530,476	\$3,825,000	\$3,717,000	-\$108,000	-2.8%
State Airport Grant	\$0	\$212,500	\$206,500	-\$6,000	-2.8%
<b>Total Intergovernmental:</b>	<b>\$3,530,476</b>	<b>\$4,037,500</b>	<b>\$4,923,500</b>	<b>\$886,000</b>	<b>21.9%</b>
<b>Total Capital:</b>	<b>\$3,530,476</b>	<b>\$4,037,500</b>	<b>\$4,923,500</b>	<b>\$886,000</b>	<b>21.9%</b>
<b>Water</b>					
<b>Intergovernmental</b>					
State Operating Grants	\$2,569	\$0	\$0	\$0	0%
State Capital Grants	\$288,859	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$291,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Water:</b>	<b>\$291,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Sewer</b>					
<b>Intergovernmental</b>					
Federal Operating Grants	\$254,134	\$0	\$0	\$0	0%
Federal Capital Grants	\$869,764	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$1,123,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Sewer:</b>	<b>\$1,123,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Grant</b>					
<b>Intergovernmental</b>					
Federal Operating Grants	\$4,538,293	\$39,818,714	\$26,735,854	-\$13,082,860	-32.9%
<b>Total Intergovernmental:</b>	<b>\$4,538,293</b>	<b>\$39,818,714</b>	<b>\$26,735,854</b>	<b>-\$13,082,860</b>	<b>-32.9%</b>
<b>Total Grant:</b>	<b>\$4,538,293</b>	<b>\$39,818,714</b>	<b>\$26,735,854</b>	<b>-\$13,082,860</b>	<b>-32.9%</b>
<b>Total:</b>	<b>\$18,997,776</b>	<b>\$53,831,254</b>	<b>\$42,958,044</b>	<b>-\$10,873,210</b>	<b>-20.2%</b>



## 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.

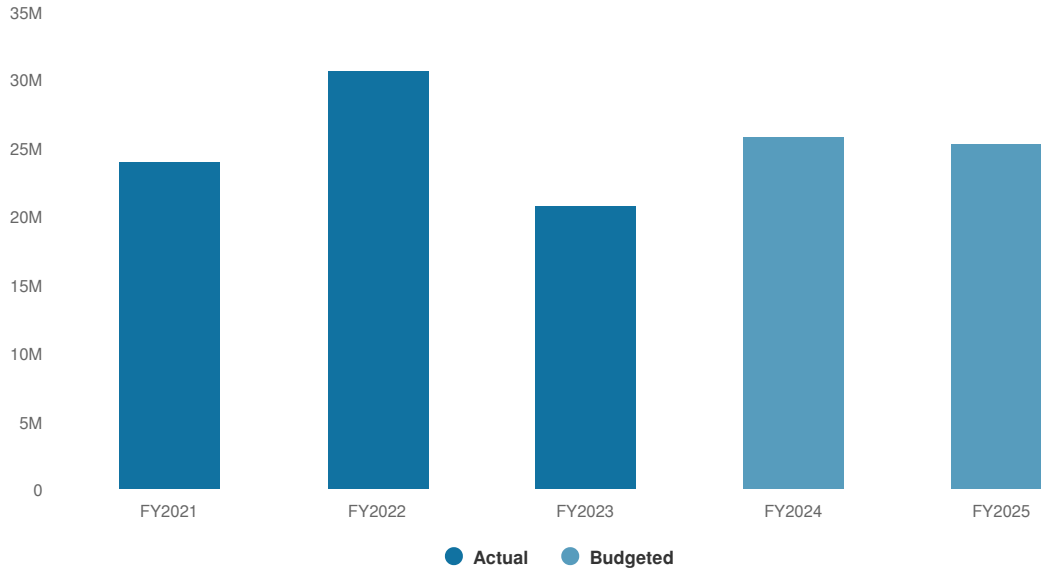


## Other Financing Sources

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

\$25,357,740
-\$512,406  
(-1.98% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual



FY 2025 Other Funding Sources are less than FY 2024, as a result of the business park improvements being completed in FY 2024, because the improvements were 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 2021 through FY 2023 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 2021 through FY 2023 Other Funding Sources have to do with transfers in to the Capital Project Fund to support future projects.

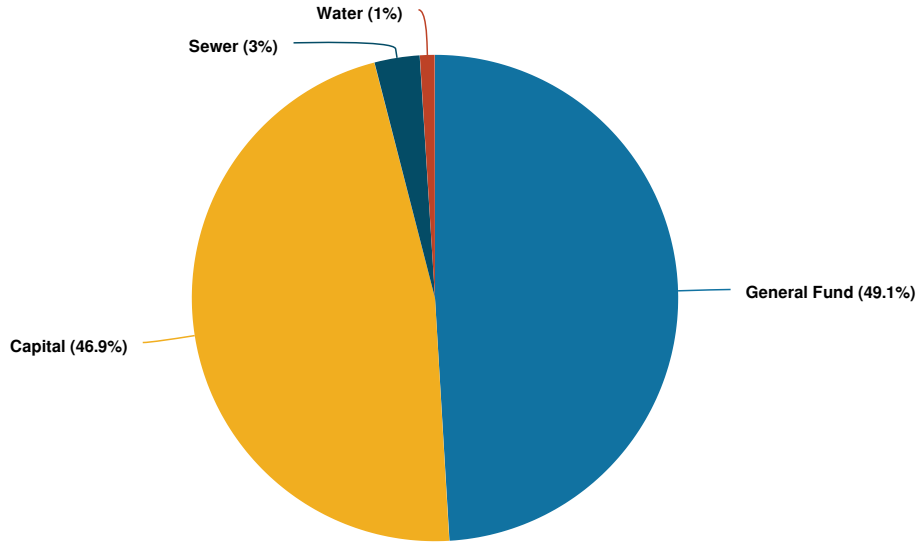


## Revenue by Fund

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.

**2025 Revenue by Fund**



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

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>General Fund</b>					
<b>Other Financing</b>					
Proceeds of General Fix Asst	\$147,475	\$0	\$0	\$0	0%
Interfund Transfers In	\$310,299	\$47,000	\$0	-\$47,000	-100%
Appropriated Reserve	\$0	\$10,017,000	\$12,440,000	\$2,423,000	24.2%
<b>Total Other Financing:</b>	<b>\$457,774</b>	<b>\$10,064,000</b>	<b>\$12,440,000</b>	<b>\$2,376,000</b>	<b>23.6%</b>
<b>Total General Fund:</b>	<b>\$457,774</b>	<b>\$10,064,000</b>	<b>\$12,440,000</b>	<b>\$2,376,000</b>	<b>23.6%</b>
<b>Capital</b>					
<b>Other Financing</b>					
Interfund Transfers In	\$19,659,501	\$0	\$0	\$0	0%
Appropriated Reserve	\$0	\$14,958,500	\$11,905,000	-\$3,053,500	-20.4%
Proceeds of General Fix Asst	\$10,000	\$0	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Proceeds of General Fix Asst	\$521,714	\$0	\$0	\$0	0%
<b>Total Other Financing:</b>	<b>\$20,191,214</b>	<b>\$14,958,500</b>	<b>\$11,905,000</b>	<b>-\$3,053,500</b>	<b>-20.4%</b>
<b>Total Capital:</b>	<b>\$20,191,214</b>	<b>\$14,958,500</b>	<b>\$11,905,000</b>	<b>-\$3,053,500</b>	<b>-20.4%</b>
<b>Water</b>					
<b>Other Financing</b>					
Appropriated Reserve	\$0	\$131,034	\$252,712	\$121,678	92.9%
<b>Total Other Financing:</b>	<b>\$0</b>	<b>\$131,034</b>	<b>\$252,712</b>	<b>\$121,678</b>	<b>92.9%</b>
<b>Total Water:</b>	<b>\$0</b>	<b>\$131,034</b>	<b>\$252,712</b>	<b>\$121,678</b>	<b>92.9%</b>
<b>Sewer</b>					
<b>Other Financing</b>					
Interfund Transfers In	\$115,500	\$115,500	\$115,500	\$0	0%
Appropriated Reserve	\$0	\$601,112	\$644,528	\$43,416	7.2%
<b>Total Other Financing:</b>	<b>\$115,500</b>	<b>\$716,612</b>	<b>\$760,028</b>	<b>\$43,416</b>	<b>6.1%</b>
<b>Total Sewer:</b>	<b>\$115,500</b>	<b>\$716,612</b>	<b>\$760,028</b>	<b>\$43,416</b>	<b>6.1%</b>
<b>Total:</b>	<b>\$20,764,488</b>	<b>\$25,870,146</b>	<b>\$25,357,740</b>	<b>-\$512,406</b>	<b>-2%</b>





## 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 \$11.9 million of reserves to fund capital projects and \$12.4 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 (in thousands) 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.

<i>amounts in thousands</i>	General Fund	Capital Projects Fund	Sewer Fund	Water Fund	Fiduciary Funds	Total
2023 Audited Fund Balance/Net Position	\$140,512	\$70,253	\$453,686	\$9,238	\$206,657	\$880,346
2024 Anticipated (Use)/Addition	15,000	(2,000)	(538)	(395)	1,102	13,169
2025 Anticipated (Use)/Addition	(12,440)	(11,905)	(645)	(253)	1,838	(23,403)
<b>Ending Fund Balance</b>	<b>\$143,072</b>	<b>\$56,348</b>	<b>\$452,504</b>	<b>\$8,590</b>	<b>\$209,599</b>	<b>\$870,112</b>

	General Fund	Capital Projects Fund	Sewer Fund	Water Fund
ExciteSussex Loan Program	\$2,500,000		\$ -	\$ -
Open Space	417,000		-	-
Fire Study	150,000		-	-
Reassessment	3,400,000		-	-
Beach nourishment, waterway dredging, tourism, water quality, and flood control	3,000,000		-	-
Recreation	1,500,000		-	-
EMS equipment	973,000		-	-
Housing Trust Fund	500,000		-	-
Building Improvements and Land Acquisition		6,749,000	-	-
Parking		2,000,000	-	-
Library Improvements		862,500	-	-
EMS Construction		1,630,000	-	-
Airport/Business Park Improvements		663,500	-	-
Operational Costs			644,528	252,712
<b>Expenditures Paid by Fund Balance/Net Position</b>	<b>\$12,440,000</b>	<b>\$ 11,905,000</b>	<b>\$ 644,528</b>	<b>\$ 252,712</b>

## 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	General Fund	Sewer Fund
		\$115,500

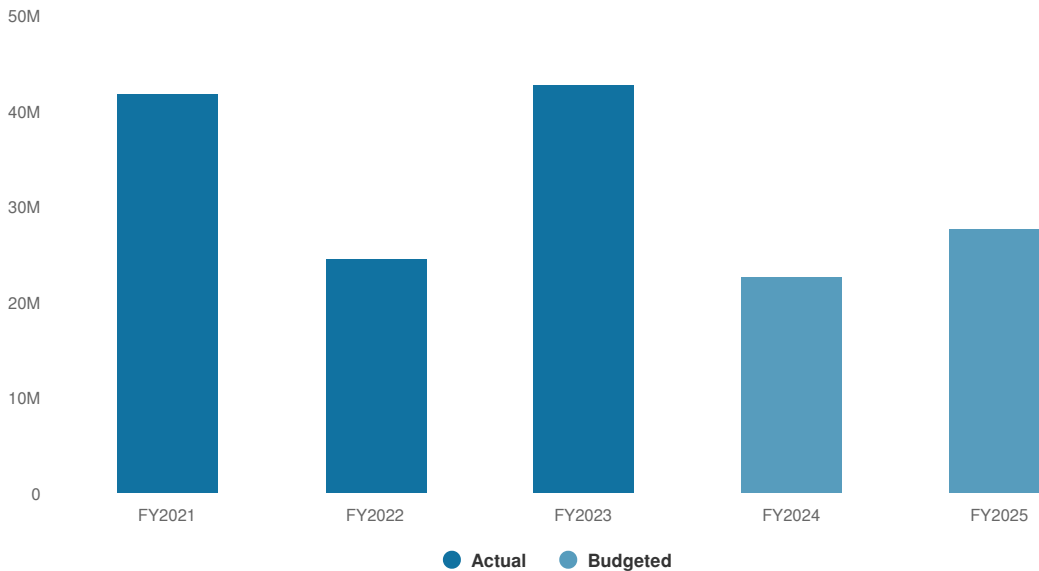


## Miscellaneous Summary

Miscellaneous revenue is revenue that is not categorized in the other revenue categories: taxes, charges for services, intergovernmental and other financing sources. Sixty-five percent of this revenue is connection and assessment charges in the Enterprise Fund. Due to investment return fluctuations, Pension and OPEB revenue is excluded from this analysis. Although an immaterial amount, fines are included in this section too.

**\$27,645,677** **\$5,002,036**  
(22.09% vs. prior year)

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



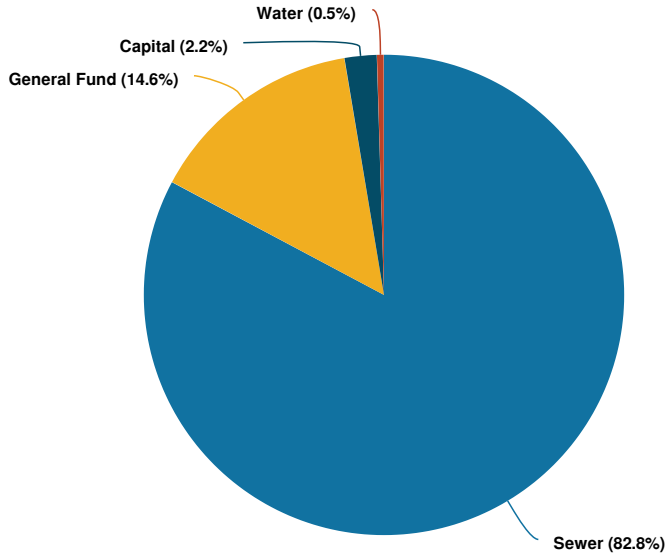
Budgeted amounts for miscellaneous revenue sources are always less than the actual amount. This difference is due to connection fees being the largest revenue in this category. Connection fees are collected for future improvements due to growth. They are not spent in the current year on supporting operations. 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 or improvement projects related to growth of the system. The increase in its revenue source, when compared to last year, is investment income due to higher interest rates.



## 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.

### 2025 Revenue by Fund



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

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>General Fund</b>					
<b>Miscellaneous Revenue</b>					
Interest	\$2,973,543	\$1,000,000	\$3,080,000	\$2,080,000	208%
Unreal. Gain or Loss on Invest	-\$613,211	\$0	\$0	\$0	0%
Land Rent	\$7,576	\$9,000	\$9,000	\$0	0%
Miscellaneous Rent	\$23,348	\$20,000	\$38,000	\$18,000	90%
Medicare/RDS Repayments	\$148,329	\$120,000	\$145,000	\$25,000	20.8%
Miscellaneous Revenues	\$76,759	\$50,000	\$50,000	\$0	0%
Contributions and Donations	\$800	\$0	\$0	\$0	0%
County Building Rents	\$17,500	\$17,500	\$17,500	\$0	0%
Miscellaneous Revenues - EOC	-\$3,300	\$0	\$0	\$0	0%
Contributions and Donations	\$36,700	\$40,000	\$40,000	\$0	0%
Industrial Airpark Rent	\$583,388	\$560,000	\$600,000	\$40,000	7.1%
Economic Stimulus Loan Rep	\$57,116	\$30,000	\$50,000	\$20,000	66.7%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Total Miscellaneous Revenue:</b>	<b>\$3,308,549</b>	<b>\$1,846,500</b>	<b>\$4,029,500</b>	<b>\$2,183,000</b>	<b>118.2%</b>
<b>Total General Fund:</b>	<b>\$3,308,549</b>	<b>\$1,846,500</b>	<b>\$4,029,500</b>	<b>\$2,183,000</b>	<b>118.2%</b>
<b>Capital</b>					
<b>Miscellaneous Revenue</b>					
Investment Interest	\$716,518	\$100,000	\$600,000	\$500,000	500%
Assessment Investment Int	\$65	\$0	\$0	\$0	0%
Unreal. Gain or Loss on Invest	\$29,598	\$0	\$0	\$0	0%
Gain or Loss on Invest - Assmt	-\$8	\$0	\$0	\$0	0%
Density Bonus/Open Space	\$40,000	\$0	\$0	\$0	0%
<b>Total Miscellaneous Revenue:</b>	<b>\$786,173</b>	<b>\$100,000</b>	<b>\$600,000</b>	<b>\$500,000</b>	<b>500%</b>
<b>Total Capital:</b>	<b>\$786,173</b>	<b>\$100,000</b>	<b>\$600,000</b>	<b>\$500,000</b>	<b>500%</b>
<b>Water</b>					
<b>Miscellaneous Revenue</b>					
Operating Investment Int	\$11,060	\$8,000	\$8,000	\$0	0%
Gain or Loss on Invest - Oper	-\$3,941	\$0	\$0	\$0	0%
Penalties and Interest	\$7,278	\$6,000	\$6,000	\$0	0%
Rents	\$96,671	\$94,000	\$99,735	\$5,735	6.1%
Disposal of Equipment	\$1,970	\$0	\$0	\$0	0%
Assessment Investment Int	\$9,714	\$3,000	\$6,000	\$3,000	100%
Transmission Investment Int	\$14,682	\$3,000	\$10,000	\$7,000	233.3%
Expansion Investment Int	\$1,284	\$0	\$0	\$0	0%
Interest Income-Leases	\$1,636	\$0	\$0	\$0	0%
Gain or Loss on Invest - Assmt	-\$1,104	\$0	\$0	\$0	0%
Gain or Loss on Invest - Trans	-\$1,595	\$0	\$0	\$0	0%
Gain or Loss on Invest - Expan	-\$54	\$0	\$0	\$0	0%
Connection Fees	\$15,015	\$0	\$0	\$0	0%
<b>Total Miscellaneous Revenue:</b>	<b>\$152,616</b>	<b>\$114,000</b>	<b>\$129,735</b>	<b>\$15,735</b>	<b>13.8%</b>
<b>Total Water:</b>	<b>\$152,616</b>	<b>\$114,000</b>	<b>\$129,735</b>	<b>\$15,735</b>	<b>13.8%</b>
<b>Sewer</b>					
<b>Miscellaneous Revenue</b>					
Operating Investment Int	\$214,218	\$250,000	\$250,000	\$0	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (\$ Change)	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Gain or Loss on Invest - Oper	-\$203,236	\$0	\$0	\$0	0%
Penalties and Interest	\$201,303	\$220,000	\$220,000	\$0	0%
Rents	\$9,333	\$80,000	\$80,000	\$0	0%
Miscellaneous Revenues	\$366,255	\$190,000	\$250,000	\$60,000	31.6%
Lease Financing	\$62,004	\$0	\$0	\$0	0%
Disposal of Equipment	\$82,951	\$0	\$0	\$0	0%
Gain\Loss on Lease Termination	\$5,776		\$0	\$0	N/A
Assessment Investment Int	\$302,594	\$100,000	\$200,000	\$100,000	100%
Transmission Investment Int	\$561,315	\$200,000	\$400,000	\$200,000	100%
Expansion Investment Int	\$451,549	\$175,000	\$275,000	\$100,000	57.1%
Interest Income-Leases	\$4,383	\$0	\$0	\$0	0%
Gain or Loss on Invest - Assmt	-\$62,610	\$0	\$0	\$0	0%
Gain or Loss on Invest - Trans	-\$127,243	\$0	\$0	\$0	0%
Gain or Loss on Invest - Expan	-\$118,149	\$0	\$0	\$0	0%
Connection Fees	\$16,880,887	\$9,096,682	\$9,149,212	\$52,530	0.6%
Assessment Fees	\$8,946,403	\$7,971,459	\$8,762,230	\$790,771	9.9%
Capitalized Ord 38 Fees	\$10,890,913	\$2,300,000	\$3,300,000	\$1,000,000	43.5%
<b>Total Miscellaneous Revenue:</b>	<b>\$38,468,645</b>	<b>\$20,583,141</b>	<b>\$22,886,442</b>	<b>\$2,303,301</b>	<b>11.2%</b>
<b>Total Sewer:</b>	<b>\$38,468,645</b>	<b>\$20,583,141</b>	<b>\$22,886,442</b>	<b>\$2,303,301</b>	<b>11.2%</b>
<b>Total:</b>	<b>\$42,715,983</b>	<b>\$22,643,641</b>	<b>\$27,645,677</b>	<b>\$5,002,036</b>	<b>22.1%</b>

## 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 2025.

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	\$7.80	\$780.00
Angola Sewer	4.89	479.22
Cedar Neck	2.67	234.96
Concord Road Area Sewer Expansion - Blades	4.24	424.00
Dagsboro - Frankford Sewer	0.60	60.00
Dagsboro - Frankford Sewer - Prince Georges Acres	3.63	315.81
Ellendale Sewer	0.73	160.00
Ellendale Sewer - New Market	0.36	23.76
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
Johnson Corner Sewer	4.55	455.00
Miller Creek Sewer	5.48	438.40
Millville Sewer	3.72	301.09
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
South Ocean View Sewer	5.47	541.53
West Rehoboth Sewer	1.30	105.25
Woodlands of Millsboro Sewer	0.42	42.00
		<b>Assessment Rate per EDU</b>
Henlopen Acres and Dewey Beach Sewer		\$318.54
Chapel Branch		680.00
Joy Beach		540.00
Lochwood		708.00
Long Neck Communities		633.00
Mallard Creek		540.00
Oak Acres and Tanglewood		644.00
Pintail Pointe		954.00
Warwick Cove and Gull Point		325.00
Western Sussex		285.00



---

# DEPARTMENTS/DIVISIONS

---



# Administration



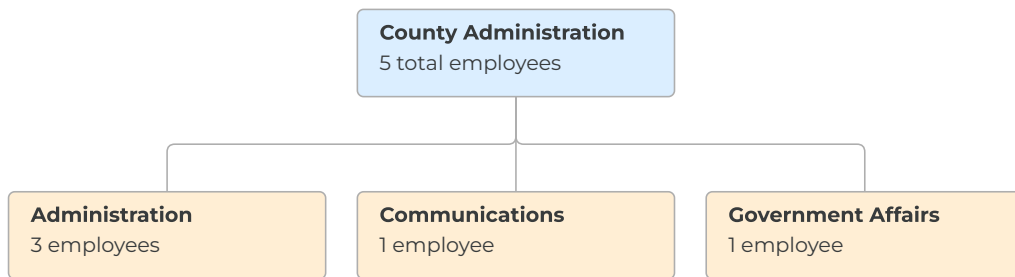
**Todd F. Lawson**  
County Administrator

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 580 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



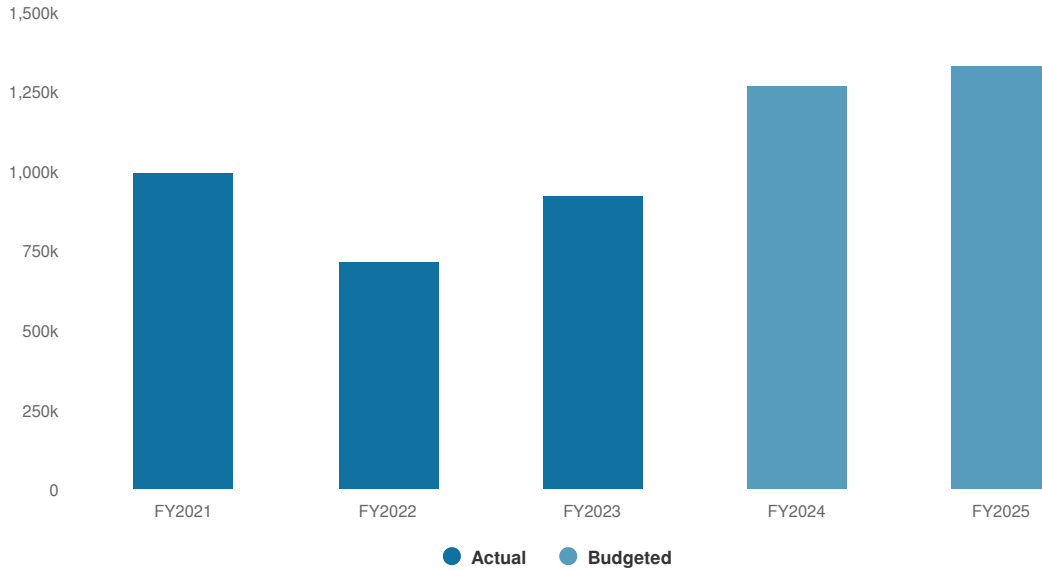
Provide a well-qualified and service-friendly workforce that aids the vision of Sussex County Government

## Expenditures Summary

The FY 2025 budget increased \$61,000, or 4.8%. The increase is attributed to personnel costs.

**\$1,330,511** **\$60,960**  
(4.80% vs. prior year)

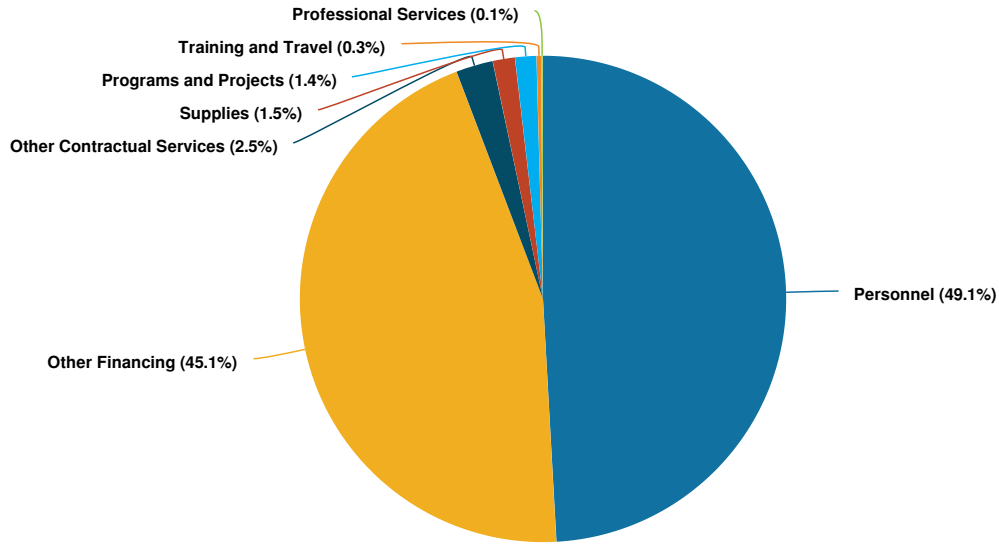
### Administration Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

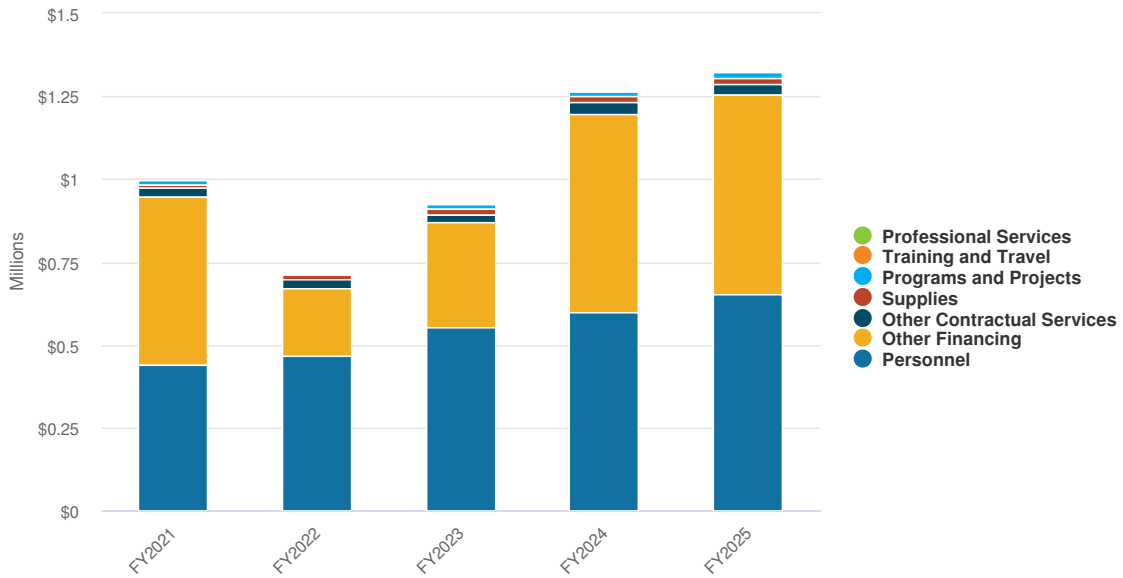
The largest expense is personnel. A close second is Other Financing Uses, which is the contingency account for the County's budget. Contingency is used for unexpected operational costs throughout the year that must be approved by Administration.

### 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 2024 and FY 2025 are higher than previous fiscal years because of the contingency line item. It is not typical that the entire contingency line is spent. The FY 2021 through FY 2023 amounts show the actual amount spent, whereas FY 2024 and FY 2025 have a budgeted line item that will be reduced once the actual amount is recognized. FY 2021 saw contingencies being fully utilized to get through the additional expenses of COVID.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Administration Salaries	\$509,045	\$524,866	\$588,855	12.2%
Cost Reimbursement - Salaries	-\$174,922	-\$162,643	-\$179,502	10.4%
Vision Plan	\$155	\$275	\$200	-27.3%
Dental Plan	\$3,009	\$2,750	\$3,050	10.9%
FICA Tax	\$35,105	\$40,152	\$45,047	12.2%
Health Insurance	\$91,984	\$87,000	\$90,000	3.4%
Pension	\$90,129	\$104,973	\$105,994	1%
<b>Total Personnel:</b>	<b>\$554,505</b>	<b>\$597,373</b>	<b>\$653,644</b>	<b>9.4%</b>
<b>Professional Services</b>				
Other Professional Services	\$490	\$1,500	\$1,500	0%
<b>Total Professional Services:</b>	<b>\$490</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0%</b>
<b>Other Contractual Services</b>				
Communications	\$7,484	\$6,940	\$7,920	14.1%
Postage & Freight	\$33	\$150	\$150	0%
Insurance	\$1,546	\$1,778	\$2,192	23.3%
Repairs and Maintenance	\$11,241	\$26,500	\$4,700	-82.3%
Computer Software Maint			\$17,800	N/A
<b>Total Other Contractual Services:</b>	<b>\$20,304</b>	<b>\$35,368</b>	<b>\$32,762</b>	<b>-7.4%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$1,005	\$1,800	\$1,700	-5.6%
Fuel	\$1,675	\$1,600	\$1,700	6.3%
Dues & Subscriptions	\$7,877	\$8,160	\$8,655	6.1%
Maintenance & Repairs Parts	\$1,386	\$200	\$1,500	650%
Tools and Small Equipment	\$5,727	\$6,050	\$6,050	0%
<b>Total Supplies:</b>	<b>\$17,669</b>	<b>\$17,810</b>	<b>\$19,605</b>	<b>10.1%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$12,645	\$12,000	\$19,000	58.3%
<b>Total Programs and Projects:</b>	<b>\$12,645</b>	<b>\$12,000</b>	<b>\$19,000</b>	<b>58.3%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$0	\$1,500	\$0	-100%
Travel	\$1,777	\$4,000	\$4,000	0%
<b>Total Training and Travel:</b>	<b>\$1,777</b>	<b>\$5,500</b>	<b>\$4,000</b>	<b>-27.3%</b>
<b>Other Financing</b>				



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Contingency	\$243,435	\$500,000	\$500,000	0%
Contingency - Donations	\$74,259	\$100,000	\$100,000	0%
<b>Total Other Financing:</b>	<b>\$317,695</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>0%</b>
<b>Total:</b>	<b>\$925,085</b>	<b>\$1,269,551</b>	<b>\$1,330,511</b>	<b>4.8%</b>



## 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 (\$864,311) 9-Unit T-Hangar Building
2. Received FAA final approval of the new 20-Year GED airport master plan and airport layout plan.
3. Recruited 9 new T-Hangar tenants
4. Received an FAA AIP Grant (\$427,500) for new Taxiway B - phase 1 design; this is the first of 6 separate, multiple years, FAA AIP grants needed to complete all 6 phases of the new Taxiway B Project
5. Received a FY 2024 Congressional Direct Spending Grant (\$1,000,000) used to cover costs associated with preliminary environmental and design (obstruction removals) needed for a Runway 4 Extension



## Performance Measures

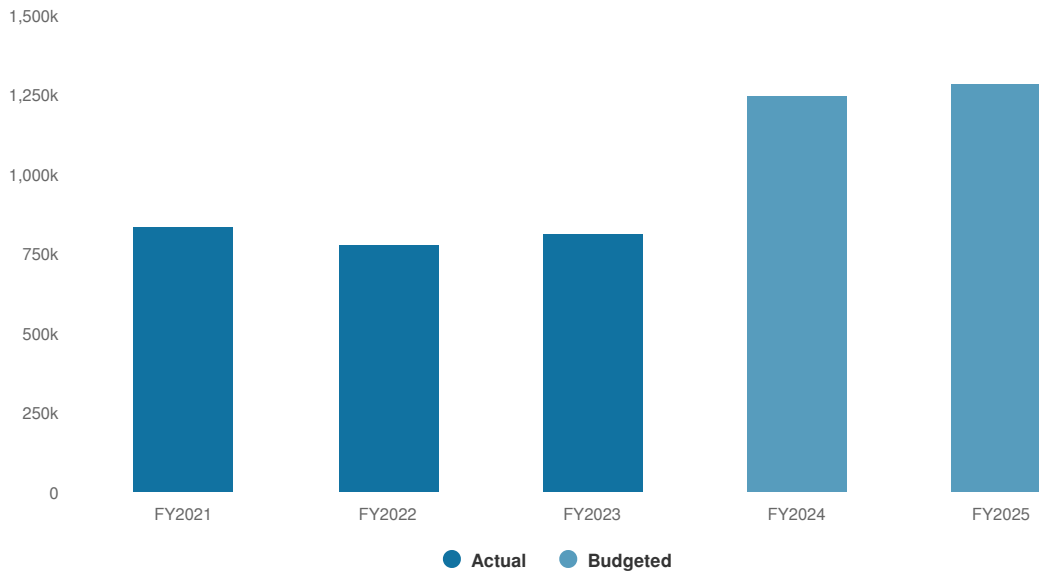
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 Promote development initiatives for economic development and growth for the airport and business park.	Increase operations (landings and take-offs) by 5 percent each year	13.6% increase in operations	5% increase in operations	>5% 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	12% increase in aircraft	>3% increase in aircraft	>3% increase in aircraft

## Expenditures Summary

The FY 2025 budget increased \$37,000, or 3.0%. The increase is due to repair and maintenance projects for the runway and taxiway painting and marking, runway crack sealing, and a maintenance agreement for the county-owned hangars.

\$1,282,980
\$37,257  
(2.99% vs. prior year)

### Airport and Business Park Proposed and Historical Budget vs. Actual



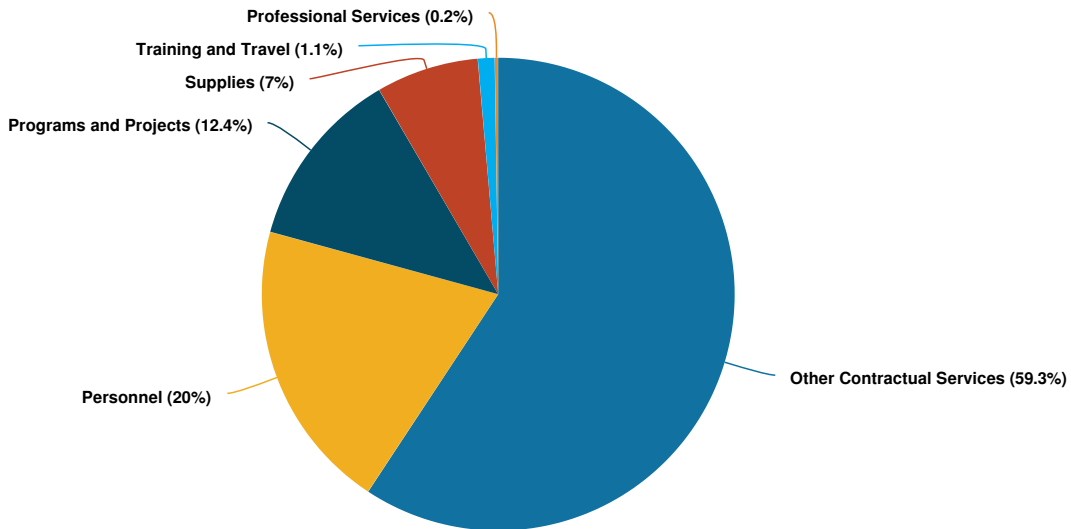
As shown above, FY 2024 and FY 2025 are much higher than previous fiscal years. FY 2024 had an increase in maintenance and repair projects. Those projects are not anticipated to be completed and have been re-budgeted for FY 2025.



## Expenditures by Expense Type

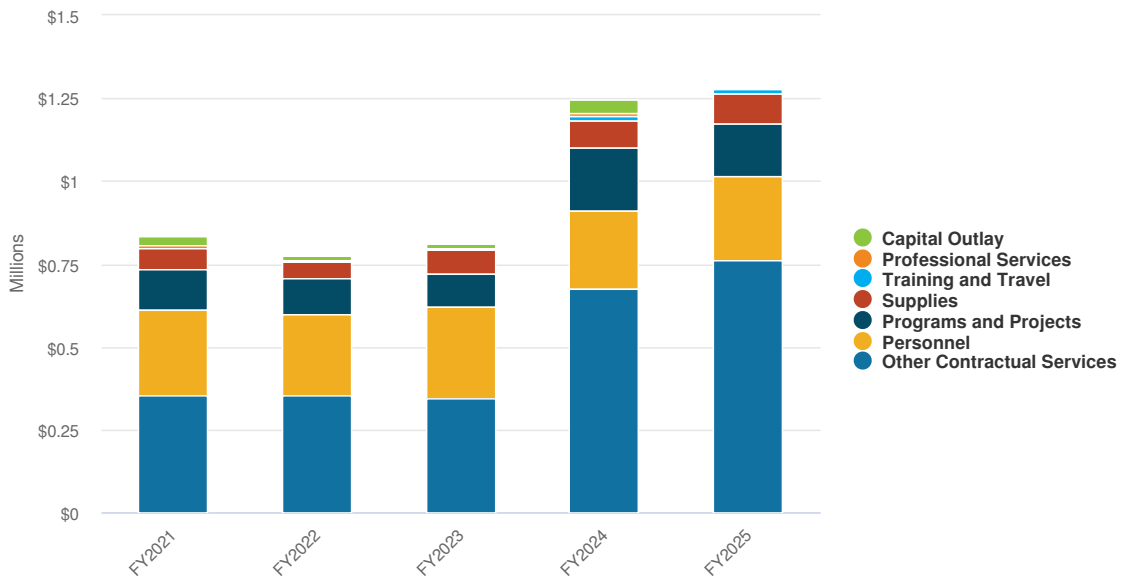
The largest expense for this department's budget is the repair and maintenance of the airport which is covered by contractual services.

### 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 large increases in FY 2024 and FY 2025 due to airport maintenance projects.





Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Airport Salaries	\$200,595	\$155,740	\$174,124	11.8%
Vision Plan	\$35	\$110	\$80	-27.3%
Dental Plan	\$602	\$1,100	\$1,220	10.9%
FICA Tax	\$14,487	\$11,914	\$13,320	11.8%
Health Insurance	\$35,135	\$34,800	\$36,000	3.4%
Pension	\$26,686	\$31,148	\$31,342	0.6%
<b>Total Personnel:</b>	<b>\$277,539</b>	<b>\$234,812</b>	<b>\$256,086</b>	<b>9.1%</b>
<b>Professional Services</b>				
Other Professional Services	\$2,234	\$3,000	\$3,000	0%
Other Professional - BP	\$3,000	\$5,000	\$0	-100%
<b>Total Professional Services:</b>	<b>\$5,234</b>	<b>\$8,000</b>	<b>\$3,000</b>	<b>-62.5%</b>
<b>Other Contractual Services</b>				
Communications	\$1,827	\$1,524	\$2,200	44.4%
Postage & Freight	\$71	\$150	\$150	0%
Utilities	\$69,680	\$75,000	\$80,500	7.3%
Utilities - BP	\$60,287	\$80,000	\$70,000	-12.5%
Insurance	\$6,760	\$7,774	\$7,871	1.2%
Repairs and Maintenance	\$180,077	\$474,188	\$571,848	20.6%
Repairs and Maintenance - IP	\$15,088	\$8,000	\$8,000	0%
Advertising	\$117	\$10,000	\$0	-100%
Advertising - BP	\$0	\$9,000	\$9,000	0%
Other Contractual Services	\$10,086	\$10,100	\$11,100	9.9%
<b>Total Other Contractual Services:</b>	<b>\$343,993</b>	<b>\$675,736</b>	<b>\$760,669</b>	<b>12.6%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$940	\$1,000	\$3,000	200%
Fuel	\$15,829	\$18,000	\$17,000	-5.6%
Dues & Subscriptions	\$3,033	\$3,925	\$875	-77.7%
Uniforms	\$0	\$500	\$500	0%
Maintenance & Repairs Parts	\$32,659	\$55,600	\$63,700	14.6%
Tools and Small Equipment	\$17,680	\$2,000	\$5,000	150%
<b>Total Supplies:</b>	<b>\$70,141</b>	<b>\$81,025</b>	<b>\$90,075</b>	<b>11.2%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$296	\$1,000	\$3,000	200%
Miscellaneous	\$99,262	\$190,500	\$155,500	-18.4%
<b>Total Programs and Projects:</b>	<b>\$99,559</b>	<b>\$191,500</b>	<b>\$158,500</b>	<b>-17.2%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$0	\$3,350	\$3,350	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Travel	\$0	\$11,300	\$11,300	0%
<b>Total Training and Travel:</b>	<b>\$0</b>	<b>\$14,650</b>	<b>\$14,650</b>	<b>0%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$15,650	\$40,000	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$15,650</b>	<b>\$40,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total:</b>	<b>\$812,116</b>	<b>\$1,245,723</b>	<b>\$1,282,980</b>	<b>3%</b>

## 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

Continue Planning/Design and Construction of the new, full length, parallel Taxiway B Project to our Runway 4-22. The FAA has instructed Sussex County to "Phase" the planning/design and construction of the Taxiway B Project over a period of 6 years.

## Initiative #3 - Construct Hangar Taxilanes

Sussex County plans to use USDOT Bipartisan Infrastructure Law (BIL) to construct 2 taxilanes (\$1,600,000 making available future opportunities for privately funded and built aircraft hangars.

## 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 6,123-feet is identified in the new FAA approved (2024) Airport Master Plan. In FY 2024, Sussex County was awarded a Congressional Direct Spending Grant (\$1,000,000) that will pay some of the cost associated with preliminary environmental planning and obstruction removal (trees).



## Assessment



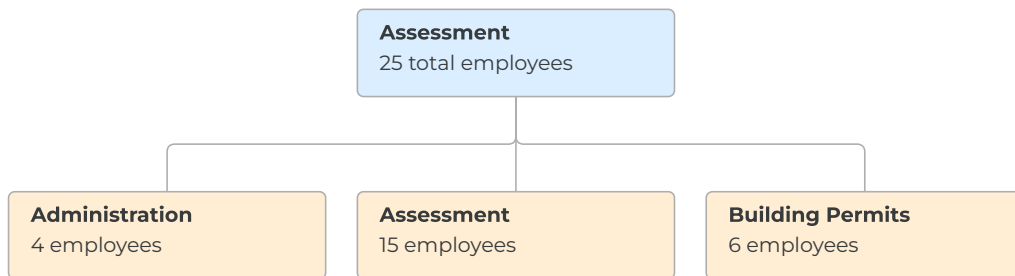
**Christopher Keeler**  
Director of Assessment

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 \$153 million to the assessment roll in FY 2023
2. Added \$50 million to the assessment roll for the first two quarterly billings of FY 2024
3. Issued 3,025 dwelling permits in FY 2023
4. Issued 489 commercial permits in FY 2023
5. Completed over 95 percent of data collection for the reassessment project



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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 the tax rolls by June 30 of each year, whereas taxable assessments increase 2%	3.7% increase in taxable assessments	3.7% increase in taxable assessments	3.8% increase in taxable assessments (actual number due to timing of billing)	>2% increase in taxable assessments
	Perform with less than 1% tax corrections after billing has occurred	0.2% of bills corrected	0.2% of bills corrected	0.16% of bills corrected (actual number due to timing of billing)	<1% of bills corrected
 To provide a customer-centric department	Maintain an average dwelling permit turnaround time of 20 days	16-day turnaround	15-day turnaround	10-day turnaround	<20-day turnaround
	Maintain an average commercial permit turnaround time of 56 days	41-day turnaround	42-day turnaround	37-day turnaround	<56 day turnaround

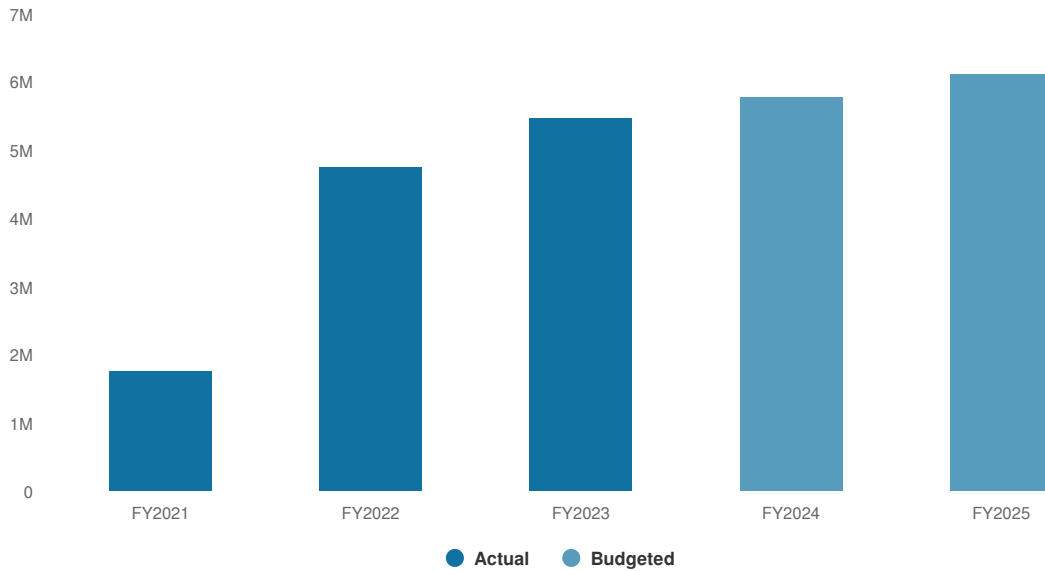
## Expenditures Summary

The FY 2025 budget increased \$332,000 or 5.7% due to legal fees associated with the reassessment project appeals process and an increase in personnel costs.

\$6,123,345
\$332,037  
(5.73% vs. prior year)



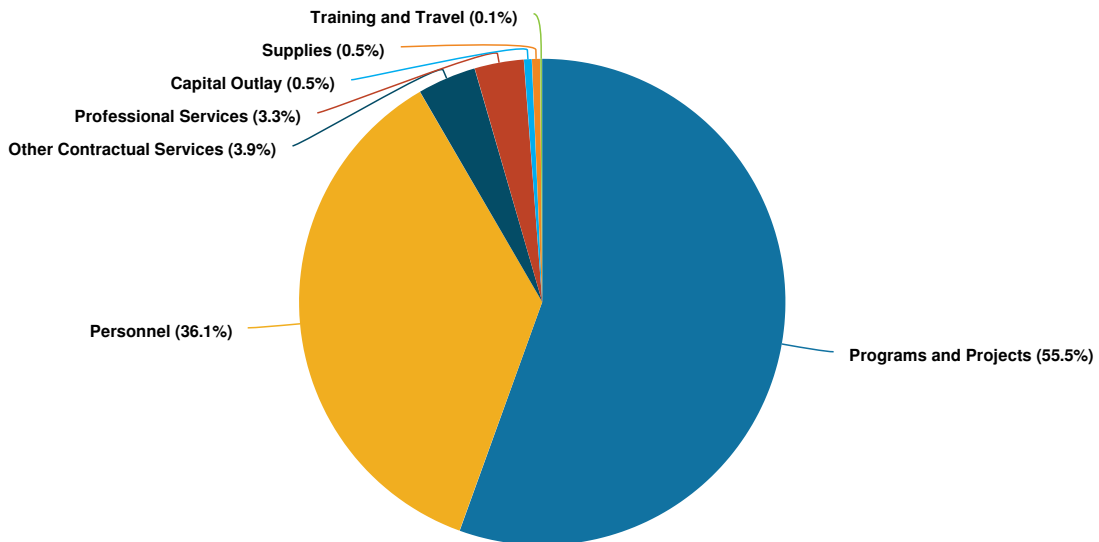
### Assessment Proposed and Historical Budget vs. Actual



### 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.

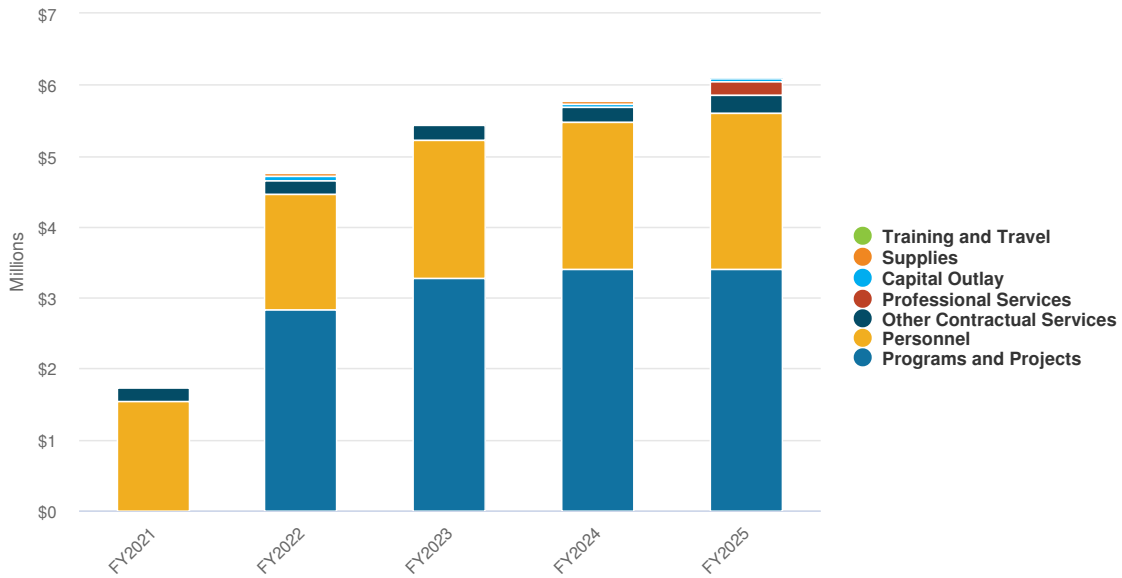
### Budgeted Expenditures by Expense Type



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 on 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. The reassessment project is scheduled to be completed in FY 2025. Additional legal fees were added under Professional Services to help with the appeals process.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Assessment Salaries	\$1,184,082	\$1,271,797	\$1,387,730	9.1%
Vision Plan	\$777	\$1,375	\$1,000	-27.3%
Dental Plan	\$15,259	\$13,750	\$15,250	10.9%
FICA Tax	\$84,486	\$97,292	\$106,161	9.1%
Health Insurance	\$444,412	\$435,000	\$450,000	3.4%
Pension	\$221,708	\$254,359	\$249,791	-1.8%
<b>Total Personnel:</b>	<b>\$1,950,724</b>	<b>\$2,073,573</b>	<b>\$2,209,932</b>	<b>6.6%</b>
<b>Professional Services</b>				
Legal	\$385		\$200,000	N/A
<b>Total Professional Services:</b>	<b>\$385</b>	<b>\$0</b>	<b>\$200,000</b>	<b>N/A</b>
<b>Other Contractual Services</b>				
Communications	\$9,135	\$9,912	\$9,552	-3.6%
Postage & Freight	\$1,183	\$2,500	\$2,000	-20%
Insurance	\$9,036	\$10,391	\$15,535	49.5%
Repairs and Maintenance	\$188,341	\$193,340	\$14,400	-92.6%
Computer Software Maint			\$195,074	N/A
Printing & Binding	\$722	\$2,800	\$2,500	-10.7%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Advertising	\$219	\$500	\$500	0%
<b>Total Other Contractual Services:</b>	<b>\$208,636</b>	<b>\$219,443</b>	<b>\$239,561</b>	<b>9.2%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$4,662	\$7,300	\$11,196	53.4%
Fuel	\$9,619	\$14,000	\$12,000	-14.3%
Dues & Subscriptions	\$1,761	\$4,142	\$4,516	9%
Uniforms	\$1,305	\$2,000	\$2,000	0%
Maintenance & Repairs Parts	\$552	\$6,000	\$3,000	-50%
Tools and Small Equipment	\$1,514	\$28,000	\$0	-100%
<b>Total Supplies:</b>	<b>\$19,412</b>	<b>\$61,442</b>	<b>\$32,712</b>	<b>-46.8%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$3,270,906	\$3,400,000	\$3,400,000	0%
<b>Total Programs and Projects:</b>	<b>\$3,270,906</b>	<b>\$3,400,000</b>	<b>\$3,400,000</b>	<b>0%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$4,554	\$6,000	\$6,000	0%
Mileage	\$32	\$250	\$250	0%
Travel	\$697	\$2,000	\$2,000	0%
<b>Total Training and Travel:</b>	<b>\$5,282</b>	<b>\$8,250</b>	<b>\$8,250</b>	<b>0%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$24,499	\$28,600	\$32,890	15%
<b>Total Capital Outlay:</b>	<b>\$24,499</b>	<b>\$28,600</b>	<b>\$32,890</b>	<b>15%</b>
<b>Total:</b>	<b>\$5,479,844</b>	<b>\$5,791,308</b>	<b>\$6,123,345</b>	<b>5.7%</b>



# Building Code



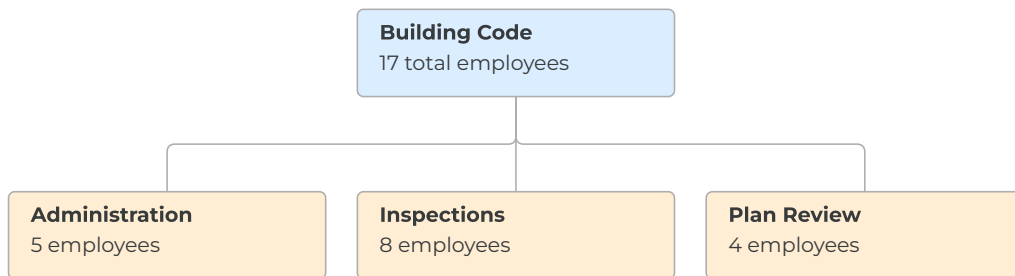
**Andy Wright**  
Chief Building Code Inspector

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 2,500 plan reviews in a timely manner with the same number of reviewers
2. Performed almost 30,000 field inspections with the same number of inspectors
3. Implemented Survey 123 program to capture photos of inspections into Munis system
4. Updated inspectors' field tablets
5. Provided FEMA flood training to staff



## Performance Measures

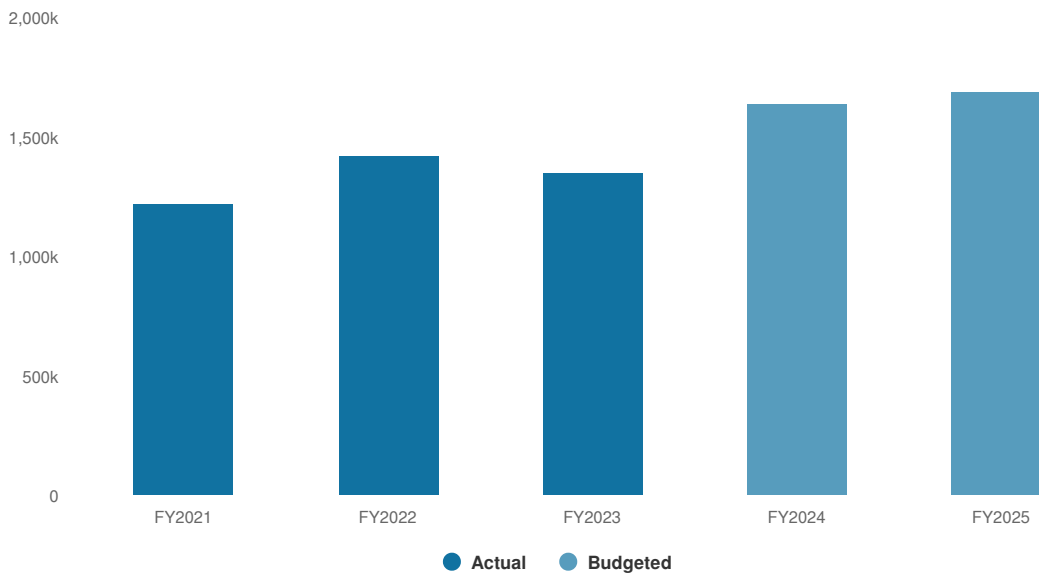
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 Create new processes that promote efficiency in the review of building plans; allowing plan reviewers to review more plans in a year to help with turnaround	Maintain Efficient Plan Reviews with more than 90% accuracy (FY 2022 and FY 2023 target)	3,840 plan reviews with 95% accuracy	3,959 plan reviews with 95% accuracy	3,000 plan reviews with over 95% accuracy	3,000 plan reviews with over 95% accuracy
	By purchasing a digital plan review program, reduce the need for paper plan copies by over 50%	50% reduction	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	3,650 inspections per employee	>3,650 inspections per employee	>3,650 inspections per employee

## Expenditures Summary

The FY 2025 budget increased \$49,000, or 3.0 percent, due to personnel costs.

\$1,689,170
\$49,083  
(2.99% vs. prior year)

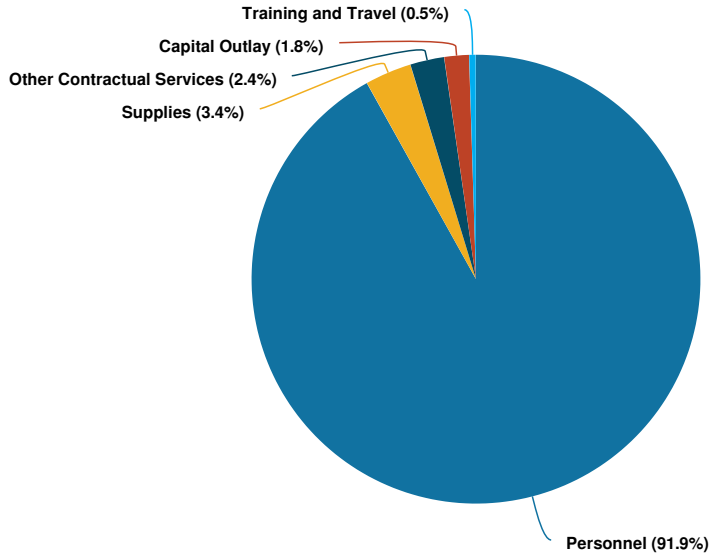
### Building Code Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

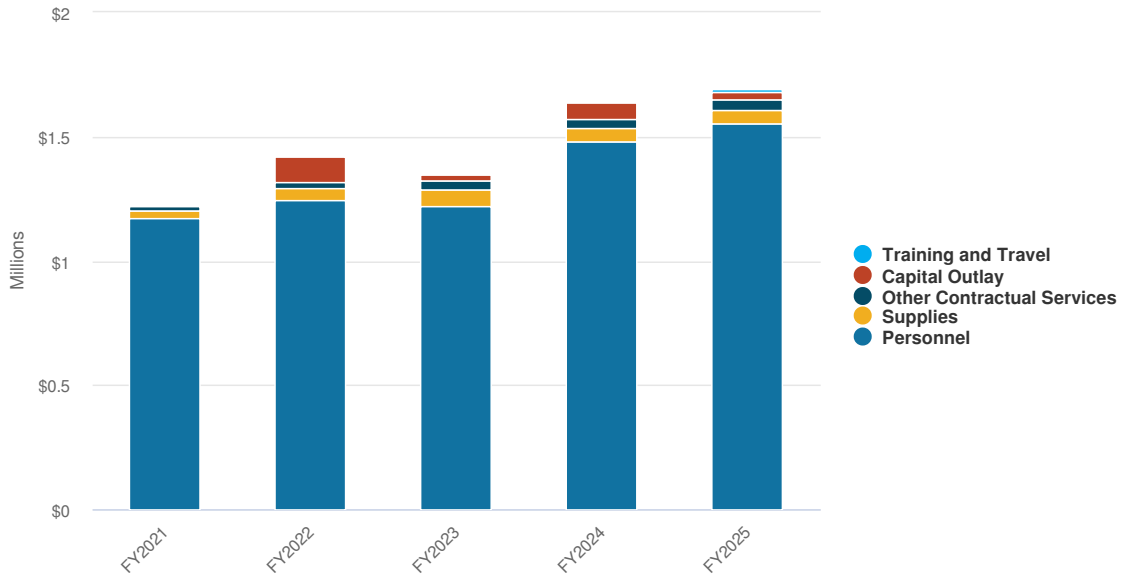
Because this division is employees reviewing plans and performing inspections, the largest expense of this division is personnel costs.

## 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 have increased due to benefit costs increasing and employee's salaries increasing for obtaining various certifications.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Building Code Salaries	\$839,881	\$925,388	\$983,401	6.3%
Vision Plan	\$503	\$935	\$680	-27.3%
Dental Plan	\$9,186	\$9,350	\$10,370	10.9%
FICA Tax	\$60,109	\$70,792	\$75,230	6.3%
Health Insurance	\$295,002	\$295,800	\$306,000	3.4%
Pension	\$15,484	\$178,833	\$177,012	-1%
<b>Total Personnel:</b>	<b>\$1,220,165</b>	<b>\$1,481,098</b>	<b>\$1,552,693</b>	<b>4.8%</b>
<b>Other Contractual Services</b>				
Communications	\$11,042	\$10,100	\$11,000	8.9%
Postage & Freight	\$62	\$300	\$150	-50%
Insurance	\$16,469	\$18,939	\$24,084	27.2%
Repairs and Maintenance	\$10,611	\$6,000	\$6,000	0%
<b>Total Other Contractual Services:</b>	<b>\$38,184</b>	<b>\$35,339</b>	<b>\$41,234</b>	<b>16.7%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$8,151	\$7,300	\$7,700	5.5%
Fuel	\$24,427	\$29,000	\$32,000	10.3%
Dues & Subscriptions	\$2,367	\$3,000	\$3,000	0%
Uniforms	\$1,310	\$2,250	\$2,250	0%
Maintenance & Repairs Parts	\$4,287	\$10,000	\$9,000	-10%
Tools and Small Equipment	\$405	\$600	\$600	0%
Sm. Computer Equipment - 5422	\$26,566	\$0	\$2,343	N/A
<b>Total Supplies:</b>	<b>\$67,513</b>	<b>\$52,150</b>	<b>\$56,893</b>	<b>9.1%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$4,889	\$3,000	\$8,000	166.7%
Mileage	\$0	\$200	\$200	0%
Travel	\$82	\$0	\$0	0%
<b>Total Training and Travel:</b>	<b>\$4,971</b>	<b>\$3,200</b>	<b>\$8,200</b>	<b>156.3%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$24,499	\$68,300	\$30,150	-55.9%
<b>Total Capital Outlay:</b>	<b>\$24,499</b>	<b>\$68,300</b>	<b>\$30,150</b>	<b>-55.9%</b>
<b>Total:</b>	<b>\$1,355,332</b>	<b>\$1,640,087</b>	<b>\$1,689,170</b>	<b>3%</b>



# Community Development & Housing



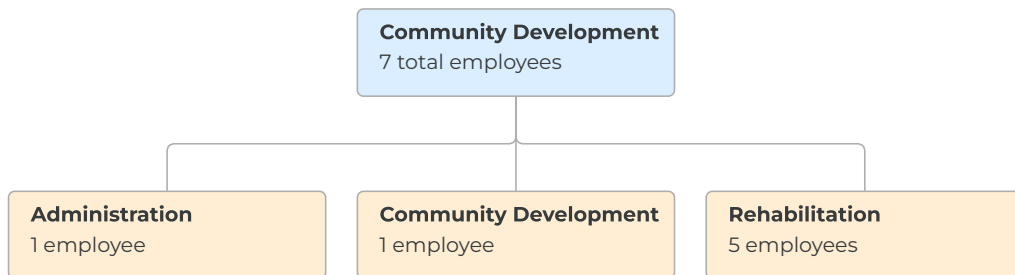
**Brandy Bennett Nauman**  
Director of Community Development & Housing

The Community Development & Housing Department (CD&H) is responsible for administering county, state, and federal grants for housing rehabilitation 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 300 households with housing repairs
2. Continued success of the Sussex County Housing Trust Fund that supports the creation and preservation of affordable housing through developer grants, as well as new opportunities through direct homebuyer settlement assistance.
3. Worked closely with Planning & Zoning to market the new workforce housing zoning initiative, resulting in 3 new project applications that, if approved, will create 250 new affordable rental units.
4. In partnership with the Finance Administration, CD&H utilized more than \$2 million of Sussex County's allocated ARPA funding to assist low-income households with past-due County taxes, sewer connections, and home repairs.
5. Monitored Coastal Tide Apartments project in Lewes for compliance with the Sussex County Rental Program (SCR), ensuring the successful and continued tenancy of 26 affordable rental units.



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.	298 home repairs	302 home repairs	>250 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 down payment assistance.	new measure	33 homebuyers	40 homebuyers	>35 homebuyers
	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	20 units	156 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	1	2	>2

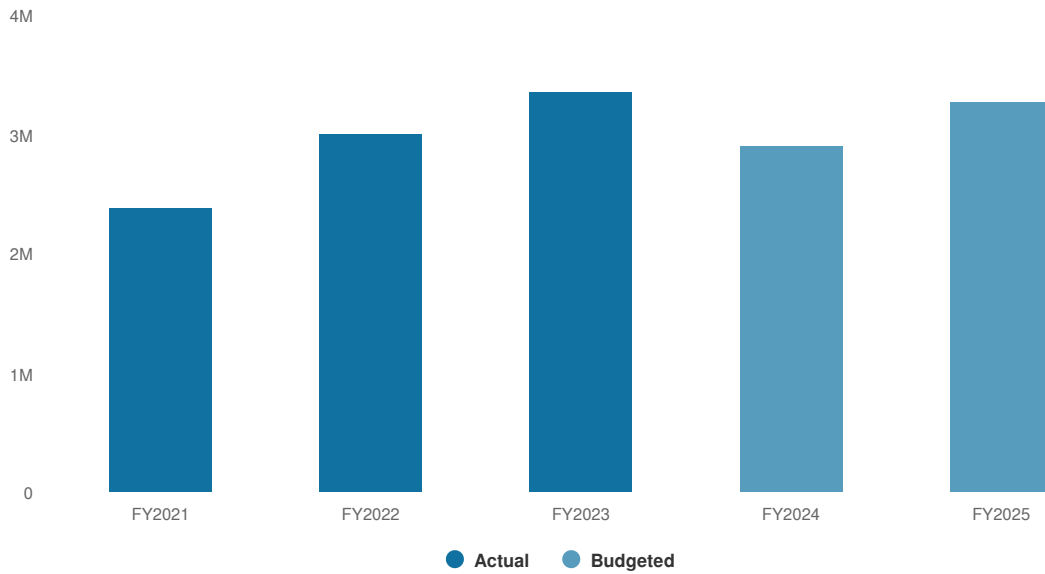


## Expenditures Summary

The FY 2025 budget increased \$370,000, or 12.7 percent, due to the cost associated with additional funding, purchasing of two vehicles, and additional employment costs due to ARPA funds expiring.

**\$3,272,856** **\$370,053**  
(12.75% vs. prior year)

### Community Development Proposed and Historical Budget vs. Actual

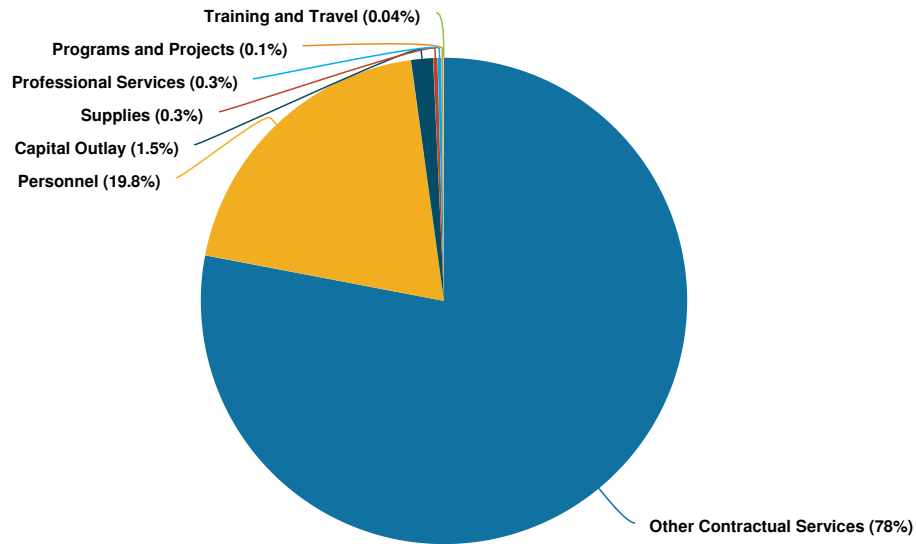


Expenses fluctuate in this department depending on the amount of federal funds received to support its programs.

## Expenditures by Expense Type

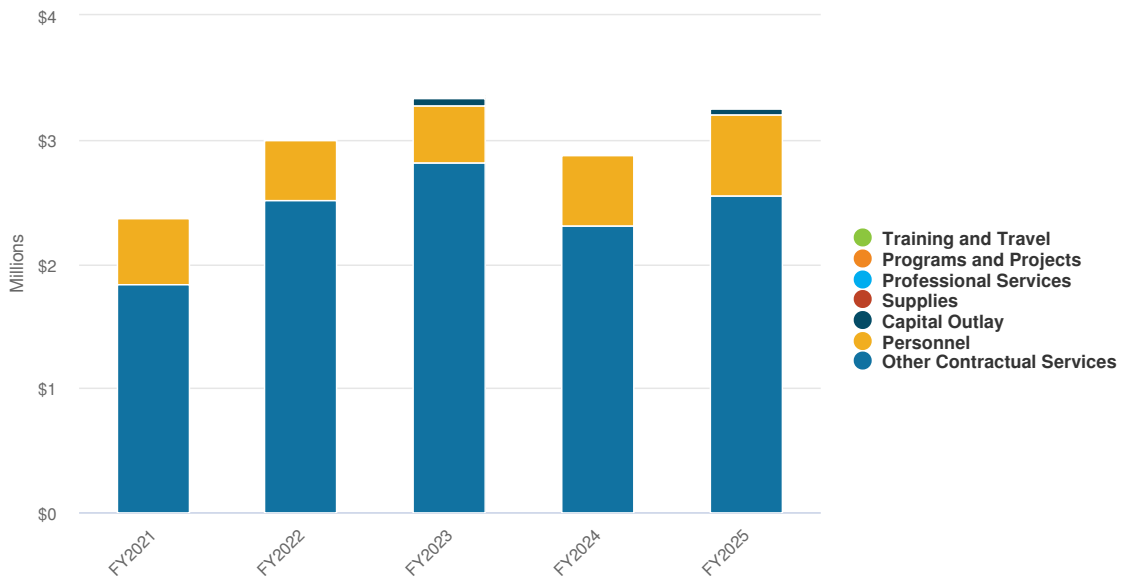
The department's largest expense is contractual services. The majority of the rehabilitation work is performed with contractors.

### 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



Fiscal year costs fluctuate based on the amount of federal funding received for rehabilitation programs.



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Community Development Salaries	\$288,610	\$360,113	\$419,441	16.5%
Vision Plan	\$187	\$330	\$260	-21.2%
Dental Plan	\$2,981	\$3,300	\$3,965	20.2%
FICA Tax	\$21,118	\$27,549	\$32,080	16.4%
Health Insurance	\$90,219	\$104,400	\$117,000	12.1%
Pension	\$60,202	\$72,023	\$75,499	4.8%
<b>Total Personnel:</b>	<b>\$463,316</b>	<b>\$567,715</b>	<b>\$648,245</b>	<b>14.2%</b>
<b>Professional Services</b>				
Legal	\$7,801	\$7,500	\$8,500	13.3%
<b>Total Professional Services:</b>	<b>\$7,801</b>	<b>\$7,500</b>	<b>\$8,500</b>	<b>13.3%</b>
<b>Other Contractual Services</b>				
Communications	\$577	\$780	\$780	0%
Postage & Freight	\$309	\$350	\$350	0%
Insurance	\$5,007	\$5,758	\$8,031	39.5%
Repairs and Maintenance	\$5,551	\$2,500	\$3,000	20%
Computer Software Maint	\$13,600	\$12,000	\$12,000	0%
Advertising	\$3,192	\$3,500	\$3,750	7.1%
Other Contractual Services	\$2,782,290	\$2,287,000	\$2,525,500	10.4%
<b>Total Other Contractual Services:</b>	<b>\$2,810,525</b>	<b>\$2,311,888</b>	<b>\$2,553,411</b>	<b>10.4%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$2,689	\$3,000	\$3,000	0%
Fuel	\$3,326	\$4,500	\$4,500	0%
Dues & Subscriptions	\$90	\$350	\$250	-28.6%
Uniforms	\$861	\$1,000	\$750	-25%
Maintenance & Repairs Parts	\$1,292	\$1,000	\$900	-10%
Sm. Computer Equipment - 5422	\$360	\$0	\$0	0%
<b>Total Supplies:</b>	<b>\$8,618</b>	<b>\$9,850</b>	<b>\$9,400</b>	<b>-4.6%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$513	\$4,000	\$4,000	0%
<b>Total Programs and Projects:</b>	<b>\$513</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$775	\$1,500	\$1,000	-33.3%
Mileage	\$0	\$100	\$100	0%
Travel	\$1,330	\$250	\$200	-20%
<b>Total Training and Travel:</b>	<b>\$2,105</b>	<b>\$1,850</b>	<b>\$1,300</b>	<b>-29.7%</b>
<b>Capital Outlay</b>				





Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Machinery and Equipment	\$62,814	\$0	\$48,000	N/A
<b>Total Capital Outlay:</b>	<b>\$62,814</b>	<b>\$0</b>	<b>\$48,000</b>	<b>N/A</b>
<b>Total:</b>	<b>\$3,355,692</b>	<b>\$2,902,803</b>	<b>\$3,272,856</b>	<b>12.7%</b>

## Sussex County Housing Trust Fund - \$250,000

Goal: Continued support of the successful Sussex County Housing Trust Fund (SCHTF).

### Homebuyer Assistance Program - \$250,000

- To efficiently utilize County Council funding, qualifying households of 120% AMI or less would be eligible for \$15,000 in direct homebuyer settlement assistance.
- Funding would be protected with a 0% interest, prorated forgivable 10 year lien.
- Applicants would be required to attend HUD-approved homebuyer counseling to receive funding.

### Developer Grant Program - \$0

- In Spring 2024, CD&H plans to open applications for the 3rd round of funding under this program.
- The 3rd round of funding will be covered by the allowed \$2 million of ARPA funding remaining.

### Housing Stability Assistance Program - \$0

- New SCHTF program offering.
- In Spring 2024, CD&H plans to make available \$150,000 of ARPA funding to non-profits that specialize in assisting households that are at risk of homelessness, eviction, or foreclosure.
- The funding would be used for subsistence payments (i.e. past-due rent, delinquent utility bills) to ensure housing stabilization for vulnerable Sussex County residents.



## Constable



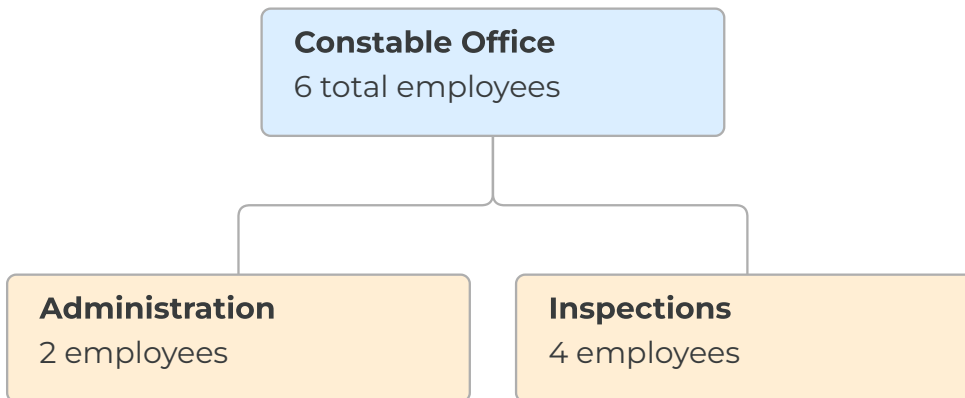
Chief Constable

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. Successfully completed over 800 building code inspections to assist with excessive work load in their department
2. Continued assisting other departments with zoning postings and collection letters
3. Obtained ICC/IPMC and ICC/IRC certification and a manufactured home inspector license
4. Calendar year 2023, generated over 490 invoices totaling \$123,099 in fine revenue and abatement charges
5. Complaints have decreased slightly due to the civil ticketing code implemented in 2020



## Performance Measures

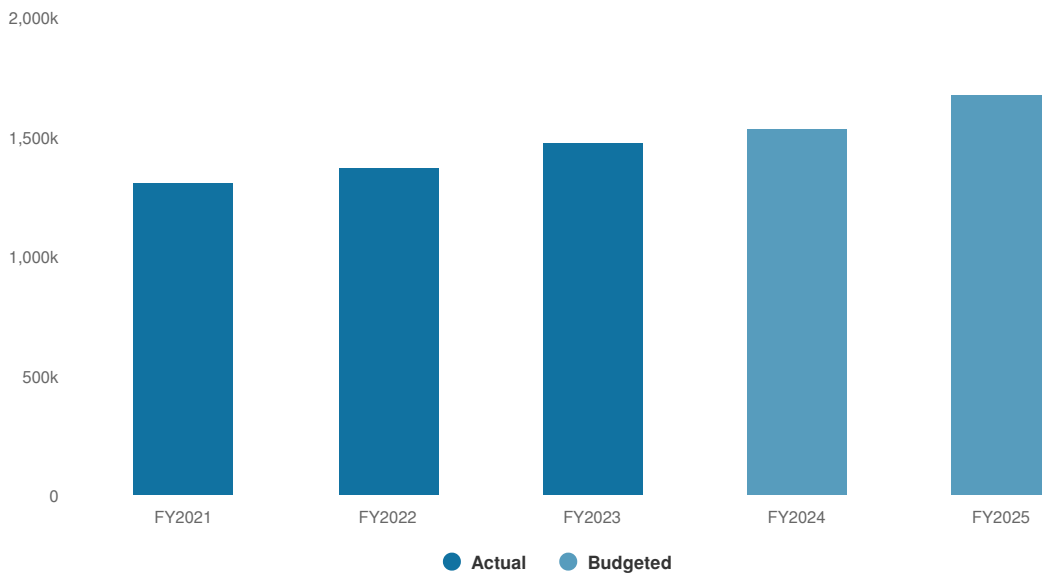
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 Expand community outreach to ensure the community understands the role of the Constable's Office	Attend at least 4 public meetings each year to educate the public on the constable's role and the civil ticketing process	4 meetings	0 meetings (new staff)	>4 meetings	>4 meetings
 Preserve and create attractive and environmentally sustainable neighborhoods	Gain a 90% higher compliance rate each year	86.6% compliance rate	96% compliance rate	>90% compliance rate	>90% compliance rate

## Expenditures Summary

The FY 2025 budget increased \$149,000 or 9.7 percent, due to an increase in the dog control contract with the State of Delaware.

\$1,681,775
\$148,757  
(9.70% vs. prior year)

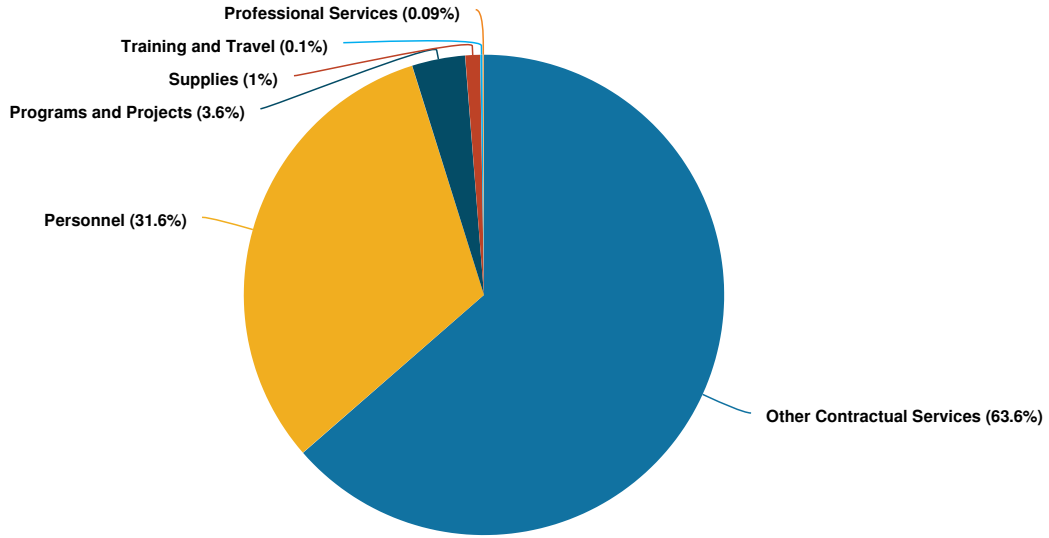
**Constable Proposed and Historical Budget vs. Actual**



## Expenditures by Expense Type

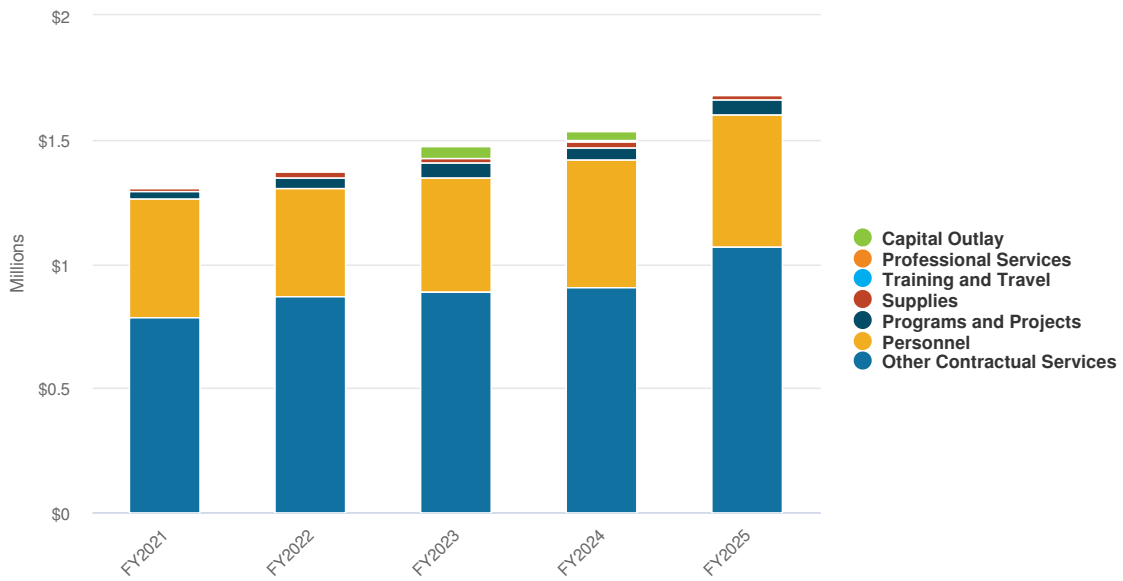
The majority of the Constable's budget (64 percent) is the dog control contract with the State of Delaware.

### 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



The FY2025 budget includes an increase for Programs and Projects account due to increased costs for potential demolitions and contractor fees.



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Constables Salaries	\$288,054	\$317,757	\$333,708	5%
Vision Plan	\$155	\$330	\$240	-27.3%
Dental Plan	\$3,009	\$3,300	\$3,660	10.9%
FICA Tax	\$21,034	\$24,308	\$25,529	5%
Health Insurance	\$95,604	\$104,400	\$108,000	3.4%
Pension	\$54,053	\$63,551	\$60,067	-5.5%
<b>Total Personnel:</b>	<b>\$461,909</b>	<b>\$513,646</b>	<b>\$531,204</b>	<b>3.4%</b>
<b>Professional Services</b>				
Other Professional Services	\$450	\$1,500	\$1,500	0%
<b>Total Professional Services:</b>	<b>\$450</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0%</b>
<b>Other Contractual Services</b>				
Communications	\$6,235	\$6,600	\$6,600	0%
Postage & Freight	\$557	\$1,000	\$1,000	0%
Insurance	\$6,497	\$7,471	\$11,897	59.2%
Repairs and Maintenance	\$3,197	\$3,000	\$3,500	16.7%
Printing & Binding	\$284	\$300	\$300	0%
Other Contractual Services	\$870,491	\$887,901	\$1,046,174	17.8%
<b>Total Other Contractual Services:</b>	<b>\$887,261</b>	<b>\$906,272</b>	<b>\$1,069,471</b>	<b>18%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$1,863	\$2,000	\$2,000	0%
Fuel	\$9,938	\$12,000	\$12,000	0%
Uniforms	\$720	\$600	\$600	0%
Maintenance & Repairs Parts	\$2,076	\$2,500	\$2,500	0%
Tools and Small Equipment	\$0	\$5,000	\$0	-100%
Sm. Computer Equipment - 5422	\$4,156	\$0	\$0	0%
<b>Total Supplies:</b>	<b>\$18,752</b>	<b>\$22,100</b>	<b>\$17,100</b>	<b>-22.6%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$58,616	\$50,000	\$60,000	20%
<b>Total Programs and Projects:</b>	<b>\$58,616</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>20%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$1,140	\$2,500	\$2,500	0%
<b>Total Training and Travel:</b>	<b>\$1,140</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>0%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$48,998	\$37,000	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$48,998</b>	<b>\$37,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total:</b>	<b>\$1,477,126</b>	<b>\$1,533,018</b>	<b>\$1,681,775</b>	<b>9.7%</b>



## County Council

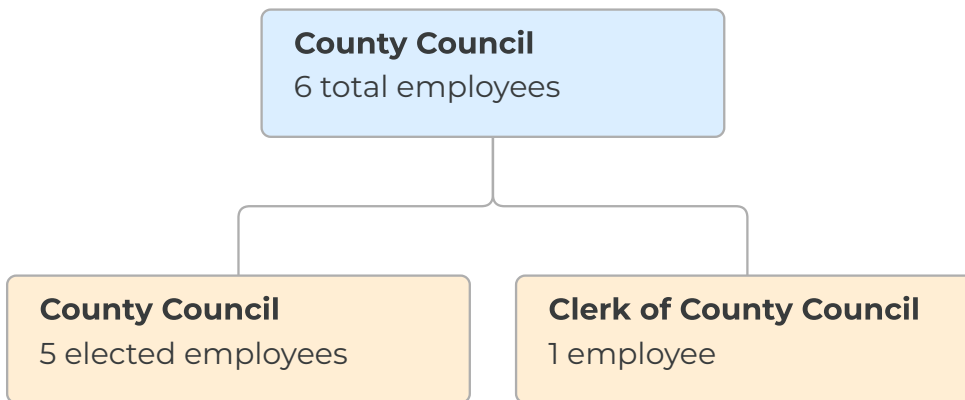


The County Council is the legislative branch of government consisting of five elected members from five districts. The President and Vice President are elected annually by the members of the Council. As the legislative body, the Council's major responsibility is to approve laws for Sussex County. The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

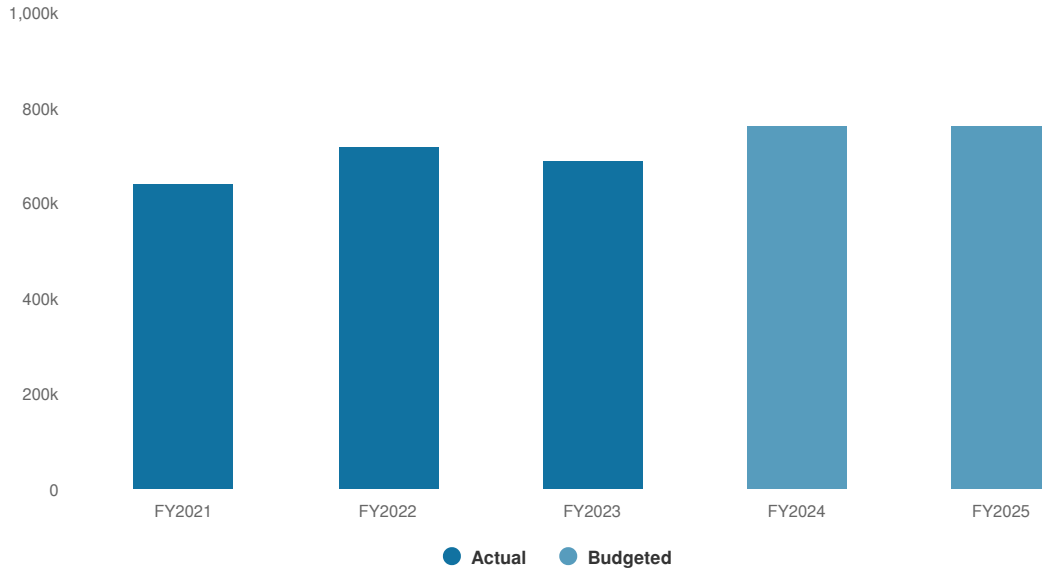


## Expenditures Summary

The FY 2025 budget was relatively flat with less than a 1% increase

**\$762,452** **\$2,382**  
(0.31% vs. prior year)

### County Council Proposed and Historical Budget vs. Actual

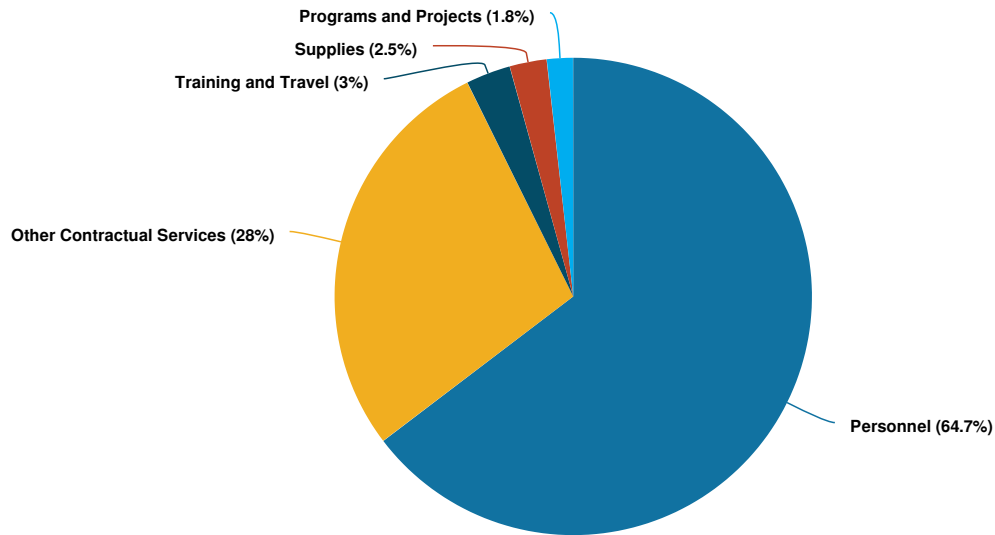




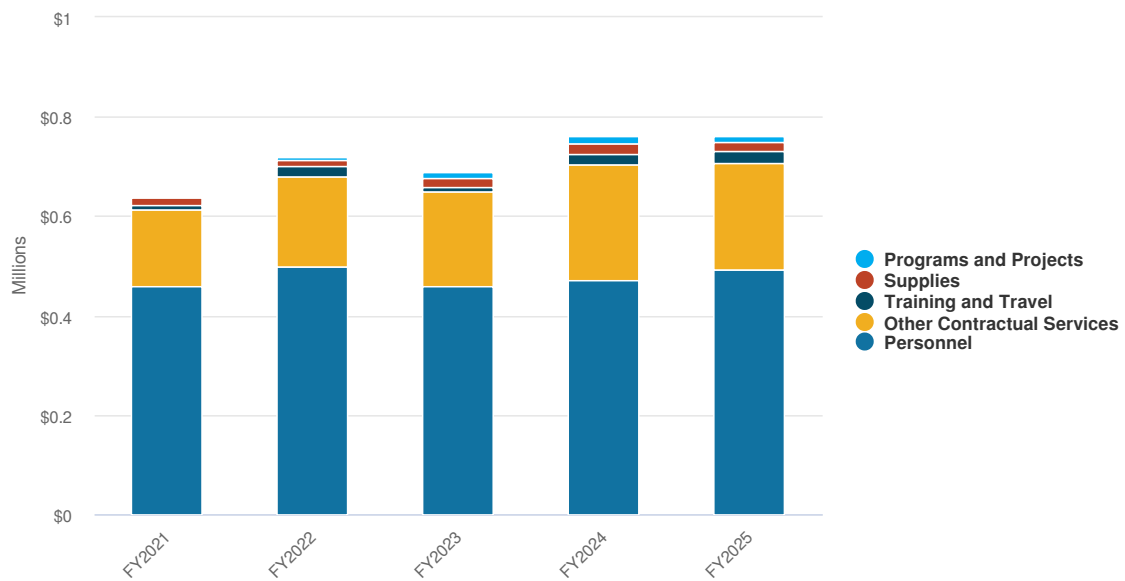
## Expenditures by Expense Type

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



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
County Council Salaries	\$278,091	\$289,259	\$303,348	4.9%
Vision Plan	\$187	\$330	\$240	-27.3%
Dental Plan	\$3,611	\$3,300	\$3,660	10.9%
FICA Tax	\$20,017	\$22,130	\$23,206	4.9%
Health Insurance	\$107,940	\$104,400	\$108,000	3.4%
Pension	\$49,418	\$51,852	\$54,603	5.3%
<b>Total Personnel:</b>	<b>\$459,264</b>	<b>\$471,271</b>	<b>\$493,057</b>	<b>4.6%</b>
<b>Other Contractual Services</b>				
Communications	\$3,946	\$5,000	\$5,000	0%
Postage & Freight	\$170	\$450	\$450	0%
Insurance	\$170,810	\$196,431	\$183,027	-6.8%
Repairs and Maintenance	\$0	\$4,138	\$4,138	0%
Printing & Binding	\$9,276	\$11,000	\$11,000	0%
Advertising	\$5,252	\$15,000	\$10,000	-33.3%
<b>Total Other Contractual Services:</b>	<b>\$189,454</b>	<b>\$232,019</b>	<b>\$213,615</b>	<b>-7.9%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$940	\$1,500	\$1,500	0%
Dues & Subscriptions	\$16,375	\$17,730	\$17,730	0%
<b>Total Supplies:</b>	<b>\$17,315</b>	<b>\$19,230</b>	<b>\$19,230</b>	<b>0%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$10,585	\$10,500	\$10,500	0%
Miscellaneous	\$2,117	\$4,000	\$3,000	-25%
<b>Total Programs and Projects:</b>	<b>\$12,703</b>	<b>\$14,500</b>	<b>\$13,500</b>	<b>-6.9%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$2,015	\$11,000	\$11,000	0%
Mileage	\$0	\$50	\$50	0%
Travel	\$9,020	\$12,000	\$12,000	0%
<b>Total Training and Travel:</b>	<b>\$11,034</b>	<b>\$23,050</b>	<b>\$23,050</b>	<b>0%</b>
<b>Total:</b>	<b>\$689,769</b>	<b>\$760,070</b>	<b>\$762,452</b>	<b>0.3%</b>



## 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

- ExciteSussex Loan Fund
  - \$1,455,000 - Project DZ approved but not closed - 55 Jobs
  - \$875,000 - Project Welding approved but not closed -15 Jobs
- New Projects FY 2024
  - Mountaire - Bridgeville 130 jobs - \$175,000,000
  - Strawberry Greenhouse - Bridgeville -119 jobs - \$118,000,000
  - Miller Metal Bridgeville - CO October 2024
- Delaware Strategic Fund
  - Royal Pigments & Chemical - Seaford - \$285,430 - 46 Jobs
  - Fisher Popcorn of Delaware, Inc - Frankford - \$205,500 - 42 Jobs
  - Williamsville Industrial Park - \$185,000
  - Bridgeville Warehouse - \$1,000,000
- November 2023 - Grand Opening Kitchen Incubator



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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 (JDJS LLC)	Lease 1 additional lot	Lease 1 additional lot
	Showcase Sussex County, Delaware at at least 2 conferences as a place with an entrepreneurial culture and good place to do business.	3 conferences	1. International Development Council-Annual Conference 2. Consultants Forum 3. International Conference on Business Incubator	>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	Approved 2 loans but not closed-Total \$2,330,000 with a total of 70 jobs	>80 jobs created/retained	>80 jobs created/retained

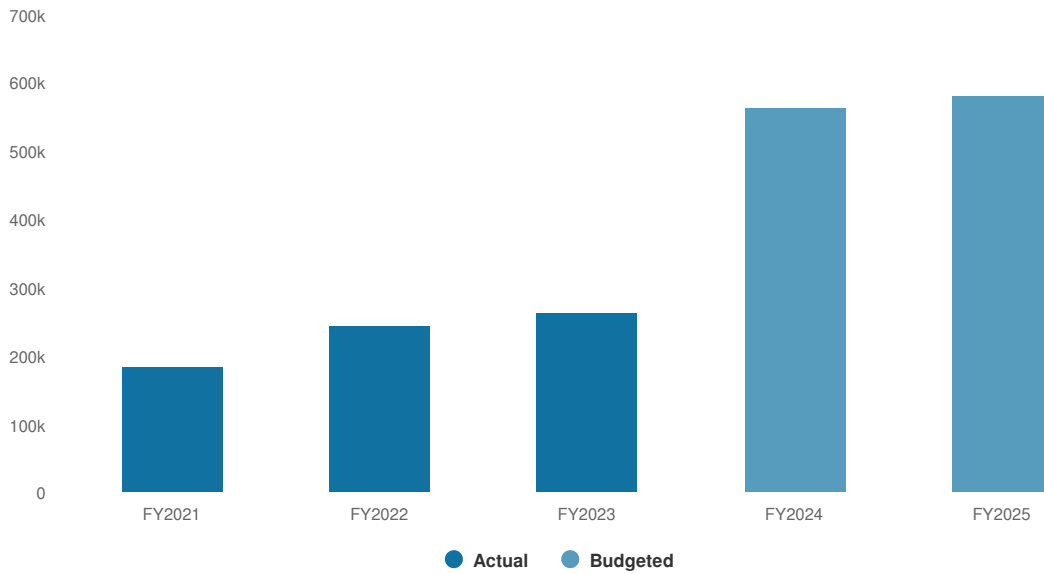


## Expenditures Summary

The FY 2025 budget increased \$17,000, or 3.0 percent, due to hiring another staff member for part of the year.

**\$581,066** **\$16,536**  
(2.93% vs. prior year)

### Economic Development Proposed and Historical Budget vs. Actual



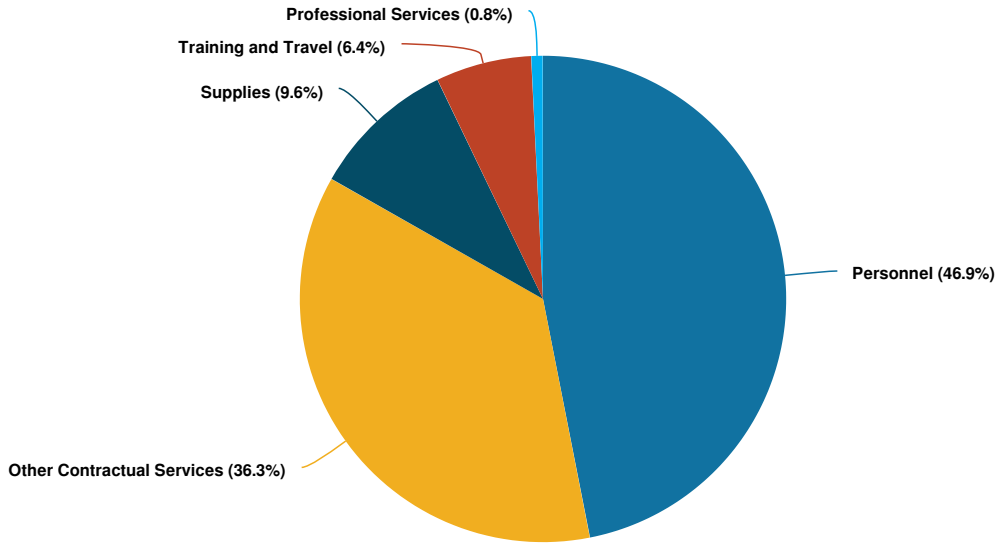
The major increase over time was due to the addition of a part-time employee to run the kitchen incubator and the kitchen incubator costs that are funded by a State grant.



## Expenditures by Expense Type

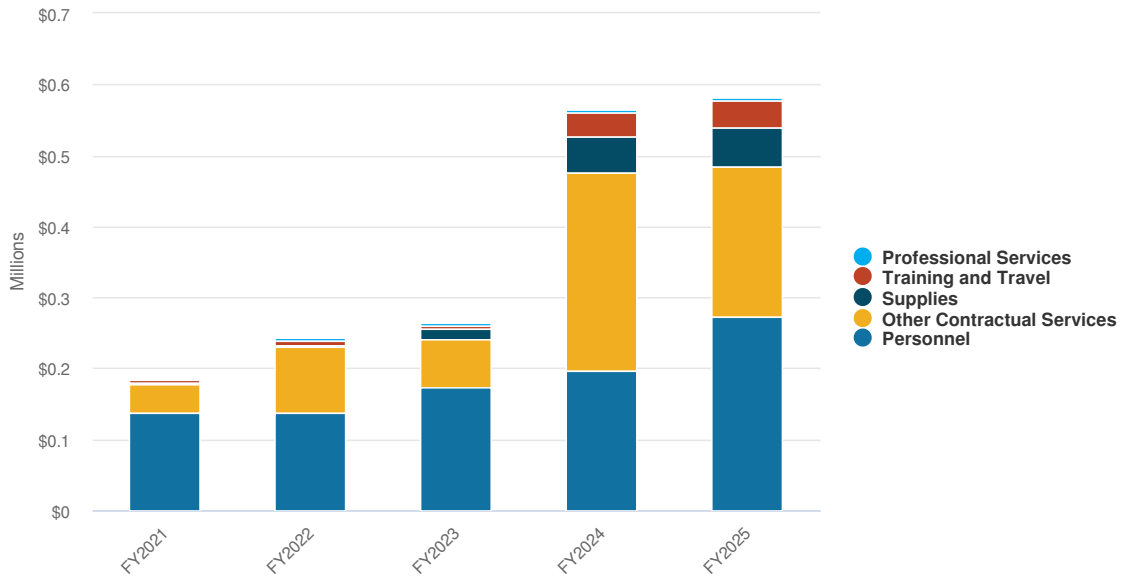
The department's largest expense is personnel who work with Sussex County businesses to create and maintain jobs. The next largest expense is other contractual services, which includes advertising Sussex municipalities and renting of the kitchen incubator space at Delaware Technical Community College.

### 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 FY 2024 budget included new economic development initiatives, such as the kitchen incubator and economic development advertising. In FY 2025, there is funding for personnel costs for an additional staff member for half a year.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Economic Development Salaries	\$127,331	\$145,762	\$200,404	37.5%
Vision Plan	\$31	\$55	\$60	9.1%
Dental Plan	\$602	\$550	\$915	66.4%
FICA Tax	\$9,313	\$11,151	\$15,330	37.5%
Health Insurance	\$18,419	\$17,400	\$27,000	55.2%
Pension	\$18,074	\$21,504	\$28,862	34.2%
<b>Total Personnel:</b>	<b>\$173,771</b>	<b>\$196,422</b>	<b>\$272,571</b>	<b>38.8%</b>
<b>Professional Services</b>				
Legal	\$4,480	\$4,000	\$4,500	12.5%
<b>Total Professional Services:</b>	<b>\$4,480</b>	<b>\$4,000</b>	<b>\$4,500</b>	<b>12.5%</b>
<b>Other Contractual Services</b>				
Communications	\$1,229	\$2,040	\$2,580	26.5%
Postage & Freight	\$0	\$100	\$100	0%
Rental and Leases	\$19,295	\$44,500	\$26,795	-39.8%
Insurance	\$1,711	\$1,968	\$2,520	28%
Repairs and Maintenance	\$22,450	\$35,000	\$35,000	0%
Printing & Binding	\$4	\$11,000	\$11,000	0%
Advertising	\$18,746	\$134,000	\$103,000	-23.1%
Other Contractual Services	\$2,968	\$50,000	\$30,000	-40%
<b>Total Other Contractual Services:</b>	<b>\$66,403</b>	<b>\$278,608</b>	<b>\$210,995</b>	<b>-24.3%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$0	\$3,000	\$3,000	0%
Fuel	\$701	\$1,500	\$1,500	0%
Dues & Subscriptions	\$30	\$15,000	\$10,000	-33.3%
Maintenance & Repairs Parts	\$10,833	\$12,000	\$12,000	0%
Tools and Small Equipment	\$636	\$5,000	\$5,000	0%
Sm. Computer Equipment - 5422	\$0	\$2,000	\$2,500	25%
Other Supplies	\$4,005	\$12,000	\$22,000	83.3%
<b>Total Supplies:</b>	<b>\$16,206</b>	<b>\$50,500</b>	<b>\$56,000</b>	<b>10.9%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$1,400	\$16,000	\$16,000	0%
Mileage	\$0	\$1,000	\$1,000	0%
Travel	\$1,774	\$18,000	\$20,000	11.1%
<b>Total Training and Travel:</b>	<b>\$3,174</b>	<b>\$35,000</b>	<b>\$37,000</b>	<b>5.7%</b>
<b>Total:</b>	<b>\$264,033</b>	<b>\$564,530</b>	<b>\$581,066</b>	<b>2.9%</b>

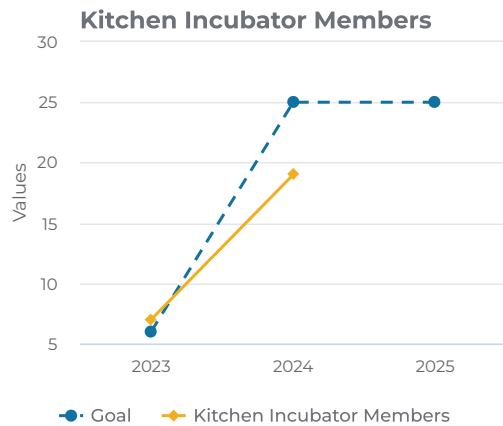


## Initiative #1 - Filming Business Community of 6 Towns in Sussex - \$78,000

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 is 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.





# Engineering



**Mike Harmer**  
County Engineer

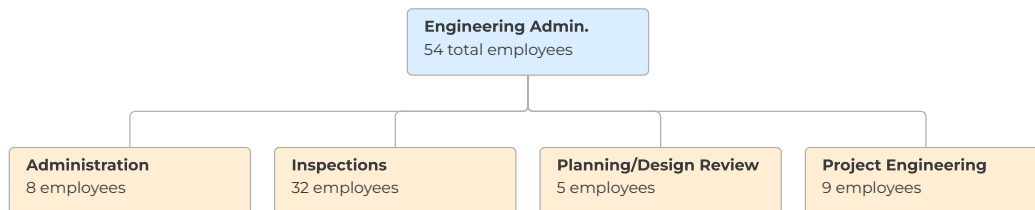
The Engineering Department is responsible for all engineering design, land acquisition, permitting, and construction of County-owned utilities as well as facilities in the unincorporated areas of Sussex County. This includes gravity and pressure sewer systems, wastewater treatment and disposal plants, 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 design phase for the first two construction segments of the Parallel Taxiway B project at our Delaware Coastal Airport, with significant design & technical support provided by engineering staff
2. Completed 13 sewer district boundary expansions including the Red Fox Run community and created the South Greenwood Area
3. Approved 89 utility plans, 26 road as-built submittals, and developed preliminary engineering reports and environmental assessments for 3 regional sewer projects
4. Completed 100 conditional use/change of zone comments, 44 PLUS comments, 13 TAC comments, and 23 Sewer System Concept Evaluations
5. Completed 22 existing wastewater infrastructure use agreements totaling \$1.7 million
6. Took over interim operations and maintenance of the Gull Point and Warwick Cove on-site systems
7. Distributed polling letters for sewer service interest for Holiday Pines, East Bridgeville and the Beaver Dam Road areas
8. 73 sewer & road projects were granted substantial completion and 94 projects were granted final acceptance
9. Completed 6 major pump station rehabilitations under the County's General, Labor & Equipment Contract
10. Partnered with the State to provide sponsorship and successful oversight & completion of a CTF improvement project in Wind Dancer at Jefferson Crossroads community
11. Completed an upgrade in our oldest Lighting District in Harbeson, involving LED fixture conversion and an overall reduction in number of light standards along two State roadways; project resulted in significant credits and cost savings to residents within District
12. Completed and published a comprehensive update of our Technical Bulletin for Private Building Sewer and Water Service
13. Gathered 8,320 satellite-based GPS data collection points within the County sewer areas to assist with maintaining four inches of accuracy of record drawings
14. Continued our partnership with DelDOT in the review of numerous capital roadway improvement projects in order to provide detailed utility conflict assessment and asset protection for projects that involve County water or sewer infrastructure

## Additional Success - Inland Bays RWF Constructed Wetlands & Stormwater Improvements

The Engineering Department completed a massive \$12.8 million 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 the County's Inland Bays Regional Wastewater Treatment plant. The project will alleviate nuisance flooding in and around the treatment plant property as well as downstream watercourses through implementation of various BMP/buffer techniques including bioswales, extended detention wet ponds, traditional stormwater wetlands, and wooded buffers. In addition, over 1 million cubic feet of stormwater banking credits will be created to be available for future projects within the same watershed. The project recently won the Conservation Stewardship Award, with the Engineering Department specifically recognized for its efforts in developing unique and innovative stormwater solutions. The Conservation Stewardship program is sponsored by the Sussex Conservation District to recognize those organizations that have exceeded Delaware sediment and stormwater regulations to prepare, protect and preserve sensitive natural resources in Sussex County.



## Additional Success - Stormwater Facility Operations & Maintenance Program

In an effort to meet Delaware Sediment & Stormwater Regulations, the Engineering Department has retained the services of a specialized vendor to perform a wide array of services related to maintenance, upgrade, and repair of existing stormwater management facilities owned and/or maintained by the County. At the present time, the County owns and maintains a total of 24 stormwater BMPs with an additional 3 facilities scheduled for construction in FY 2025. BMP types include traditional constructed wetlands, ephemeral wetlands, 48-hour extended detention facilities, bioswales, grass filter strips and buffers, infiltration areas and afforested lands. This is a critical-need program in the world of stormwater BMP maintenance that has long been overlooked.

Services included in the program scope include maintenance mowing (finish, brush, embankment, etc.), brush clearing and debris/litter cleanup, removal of woody and/or invasive vegetation, seeding, mulching, reinforcement landscape planting (trees, shrubs, wetland plugs, etc.), and chemical treatment of invasive species by licensed applicator. All services will be provided via individual Task Order on an as-needed work basis as identified by site inspections conducted by Engineering Department personnel.

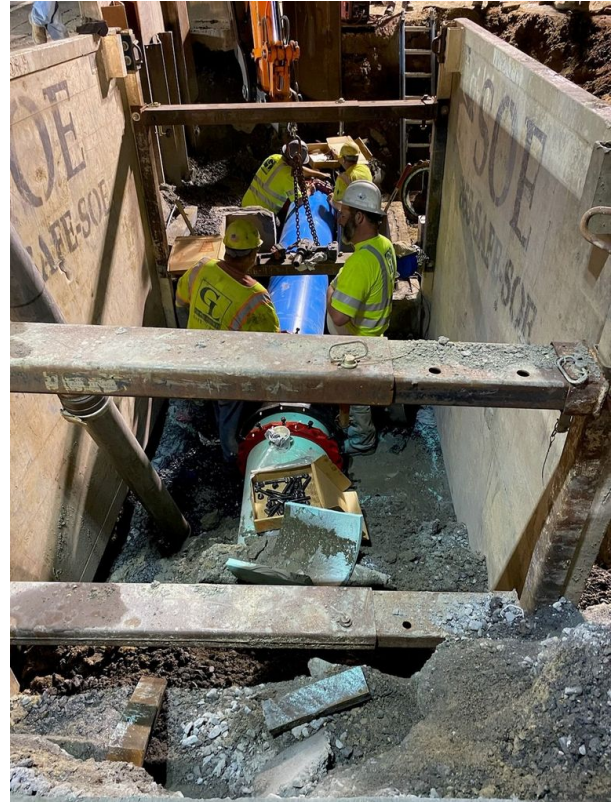
Below are two photographs of a County-owned BMP wetland facility on Lighthouse Road depicting existing conditions (left) and conditions following proper maintenance, demonstrating a restored and healthy wetland feature.



## Additional Success - Emergency Repair of 24" Forcemain on Route 24

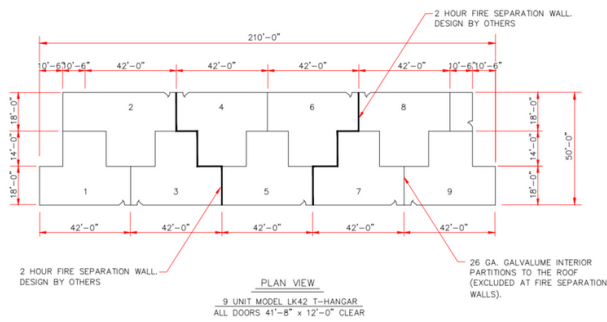
Forcemain repair on Route 24 required the emergency response of the contractor selected by the County's General Labor and Equipment (GL&E) contract. The incident occurred Spring of 2023 when the County's 24" forcemain, adjacent to Route 24, was damaged by DeIDOT contractor in the guard rail installation process. The County Environmental Services team was dispatched and the extent of the repair required additional resources and equipment. They contacted the GL&E contractor to respond. The repair section (blue) had to be connected to the directionally-drilled PVC pipe (green) with two solid sleeves and took approximately 20 hours for completion.





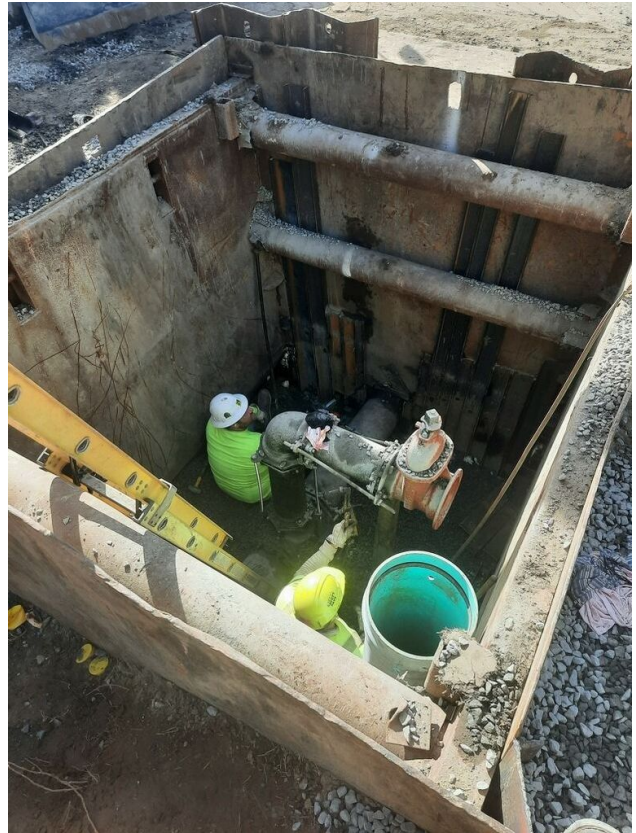
## Additional Success - T-Hangar Building

The Engineering Department led the efforts involving planning, design and construction oversight of a new 9-unit T-Hangar on our Delaware Coastal Airport. The installation of the new T-Hangar was in response to significant year-over-year demand for single-prop airplane storage space. Due to initial budget over run, an innovative bidding and procurement structure was established that ultimately brought the total project cost to within budget and unit market rental rates. The project consisted of a turn-key fully nested prefabricated T-Hangar Building, new utility service, inclusion of a dedicated utility/maintenance room, new trench drain system, extensive perimeter concrete base transitions, and internal fuel curbs between units.







## Additional Success - Pump Station 60 Rehabilitation

Pump Station 60 is located along Coastal Highway just north of Bethany Beach and services a large number of resort communities in the North Bethany area. PS 60 received a full rehabilitation including new wet well, new bypass, new pumps and related mechanical equipment, new decking, and resetting feeds inside electrical building. All work had to be completed in a tight time window due to seasonal traffic constraints which impacted access and available materials/equipment storage space.



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	13 Total Annexations and 0 completed over 90 days	0 annexations completed over 90 days	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  52,957 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 DelDOT 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 allotted 30 day timeframe  Completed a total of 15 reviews	20 Project reviews and 7 completed within 2-week review goal	16 Project reviews with minimum 8 completed within 2-week timeframe	18 Project reviews with minimum 9 completed within 2-week timeframe
	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  2,621 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	2,771 sewer connection permits resulting in 2,364 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	5,884 utility locates per employee	>5,100 utility locates per employee	>5,100 utility locates per employee



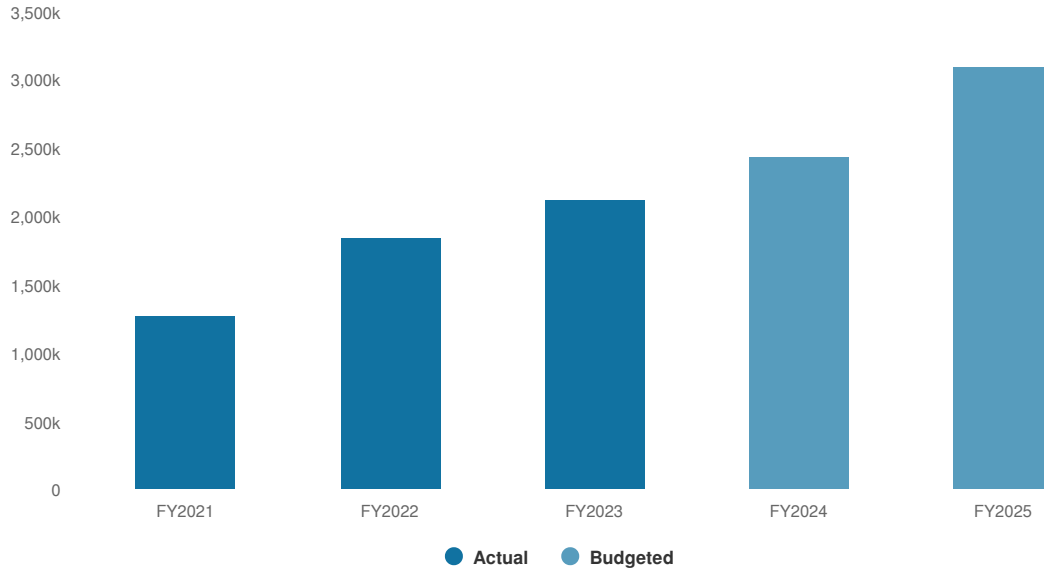


## Expenditures Summary

The FY 2025 budget increased \$665,000, or 27.3%, due to costs associated with intern position, promotions and additional consulting services.

**\$3,103,596** **\$665,496**  
(27.30% vs. prior year)

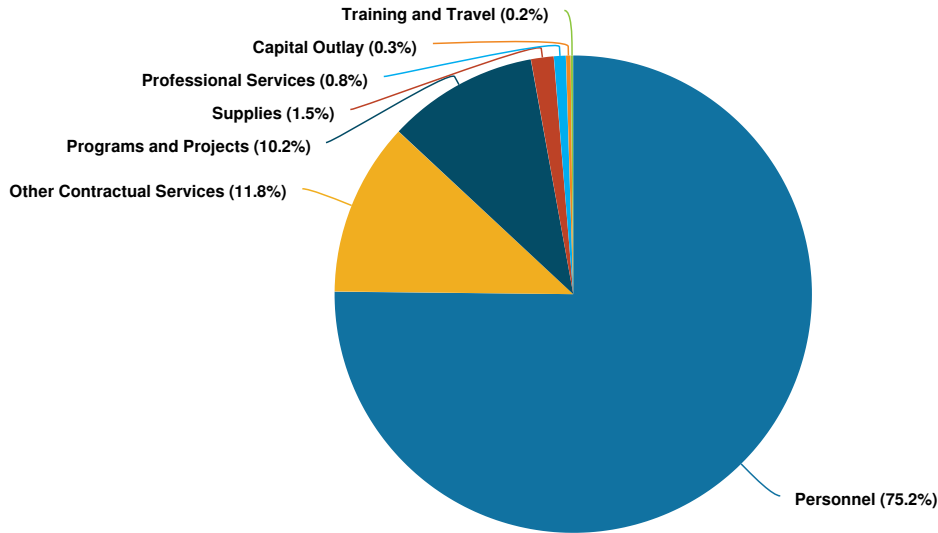
### Engineering Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

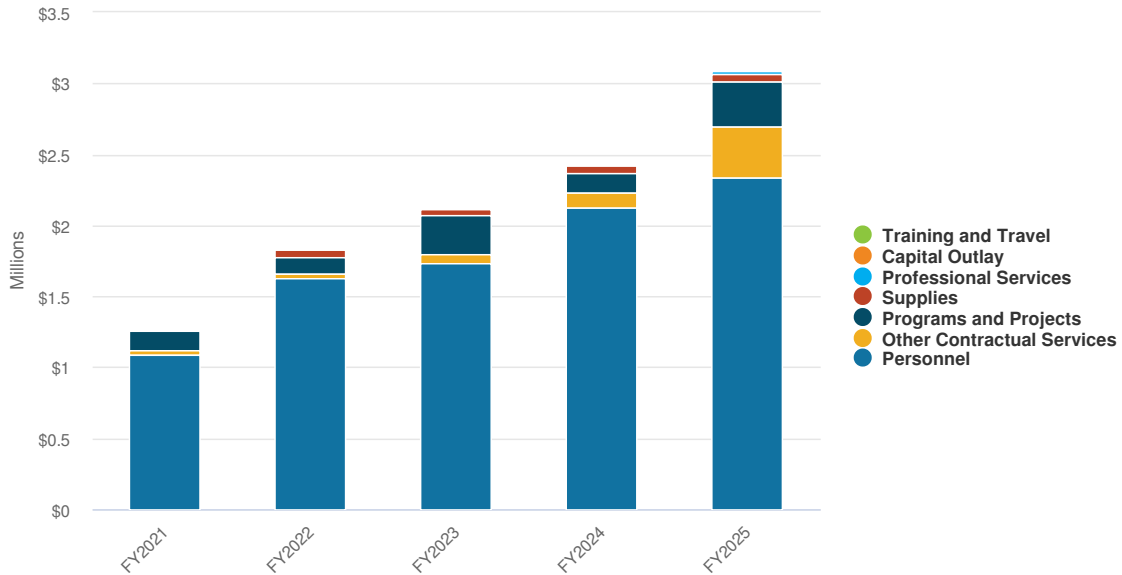
The largest expense type in the engineering department is personnel due to the functions performed by this department; these functions include construction management and plan reviews.

### 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





Other contractual services increased due to the cost of implementing a storm water maintenance program and obtaining professional services for Geotechnical Engineering and staff augmentation. Personnel related expenses increase as a result of hiring interns, internal promotions and annual salary increases. Programs and project amount is a pass through grant for a FEMA migration project.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
<b>Engineering Administration</b>				
County Engineering Salaries	\$2,063,949	\$2,591,576	\$2,918,682	12.6%
Cost Reimbursement - Salaries	-\$1,479,690	-\$1,811,628	-\$1,987,533	9.7%
Vision Plan	\$633	\$1,925	\$1,440	-25.2%
Dental Plan	\$18,134	\$19,250	\$21,960	14.1%
FICA Tax	\$138,677	\$198,256	\$223,279	12.6%
Health Insurance	\$582,061	\$609,000	\$648,000	6.4%
Pension	\$413,785	\$518,315	\$507,363	-2.1%
<b>Total Engineering Administration:</b>	<b>\$1,737,549</b>	<b>\$2,126,694</b>	<b>\$2,333,191</b>	<b>9.7%</b>
<b>Total Personnel:</b>	<b>\$1,737,549</b>	<b>\$2,126,694</b>	<b>\$2,333,191</b>	<b>9.7%</b>
<b>Professional Services</b>				
<b>Engineering Administration</b>				
Engineering	\$3,370	\$5,000	\$25,000	400%
<b>Total Engineering Administration:</b>	<b>\$3,370</b>	<b>\$5,000</b>	<b>\$25,000</b>	<b>400%</b>
<b>Total Professional Services:</b>	<b>\$3,370</b>	<b>\$5,000</b>	<b>\$25,000</b>	<b>400%</b>
<b>Other Contractual Services</b>				
<b>Engineering Administration</b>				
Communications	\$17,383	\$20,500	\$20,500	0%
Postage & Freight	\$35	\$500	\$500	0%
Insurance	\$19,577	\$22,513	\$30,735	36.5%
Repairs and Maintenance	\$11,748	\$20,566	\$10,500	-48.9%
Computer Software Maint			\$10,066	N/A
SBITA Financing Principal	\$10,066		\$0	N/A
Advertising	\$301	\$500	\$500	0%
Other Contractual Services	\$30,340	\$60,000	\$320,875	434.8%
Cost Reimbursement - Cont Sr	-\$25,289	-\$22,313	-\$28,628	28.3%
<b>Total Engineering Administration:</b>	<b>\$64,160</b>	<b>\$102,266</b>	<b>\$365,048</b>	<b>257%</b>
<b>Total Other Contractual Services:</b>	<b>\$64,160</b>	<b>\$102,266</b>	<b>\$365,048</b>	<b>257%</b>
<b>Supplies</b>				
<b>Engineering Administration</b>				
Office / Operating Supplies	\$4,707	\$5,170	\$5,170	0%
Fuel	\$43,370	\$54,000	\$50,000	-7.4%
Dues & Subscriptions	\$512	\$550	\$750	36.4%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Uniforms	\$1,936	\$2,182	\$3,424	56.9%
Maintenance & Repairs Parts	\$6,216	\$4,400	\$4,400	0%
Tools and Small Equipment	\$206	\$15,215	\$13,065	-14.1%
Sm. Computer Equipment - 5422	\$21,764	\$6,300	\$11,500	82.5%
Other Supplies	\$579	\$404	\$404	0%
Cost Reimbursement Supplies	-\$36,474	-\$40,580	-\$40,808	0.6%
<b>Total Engineering Administration:</b>	<b>\$42,817</b>	<b>\$47,641</b>	<b>\$47,905</b>	<b>0.6%</b>
<b>Total Supplies:</b>	<b>\$42,817</b>	<b>\$47,641</b>	<b>\$47,905</b>	<b>0.6%</b>
<b>Programs and Projects</b>				
<b>Engineering Administration</b>				
Programs and Projects	\$154,150	\$0	\$173,250	N/A
<b>Total Engineering Administration:</b>	<b>\$154,150</b>	<b>\$0</b>	<b>\$173,250</b>	<b>N/A</b>
<b>Solid Waste</b>				
Programs and Projects	\$117,414	\$143,885	\$144,180	0.2%
<b>Total Solid Waste:</b>	<b>\$117,414</b>	<b>\$143,885</b>	<b>\$144,180</b>	<b>0.2%</b>
<b>Total Programs and Projects:</b>	<b>\$271,564</b>	<b>\$143,885</b>	<b>\$317,430</b>	<b>120.6%</b>
<b>Training and Travel</b>				
<b>Engineering Administration</b>				
Seminars/Conferences/Training	\$745	\$2,890	\$4,200	45.3%
Mileage	\$0	\$100	\$100	0%
Travel	\$0	\$1,850	\$5,000	170.3%
Cost Reimbursement T & E	-\$343	-\$2,226	-\$4,278	92.2%
<b>Total Engineering Administration:</b>	<b>\$402</b>	<b>\$2,614</b>	<b>\$5,022</b>	<b>92.1%</b>
<b>Total Training and Travel:</b>	<b>\$402</b>	<b>\$2,614</b>	<b>\$5,022</b>	<b>92.1%</b>
<b>Capital Outlay</b>				
<b>Solid Waste</b>				
Improvements	\$2,240	\$10,000	\$10,000	0%
<b>Total Solid Waste:</b>	<b>\$2,240</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Total Capital Outlay:</b>	<b>\$2,240</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Total:</b>	<b>\$2,122,102</b>	<b>\$2,438,100</b>	<b>\$3,103,596</b>	<b>27.3%</b>

## Initiative #1 - Transfer of Jet-Vac truck from Environmental Services to Utility Construction

The Jet-Vac truck will be used in tandem with the CCTV crawler equipment to conduct a high pressure cleaning of the pipeline to allow for an accurate CCTV inspection survey to be conducted in accordance with industry standards. The transfer of the truck to the Pipeline Assessment Team will

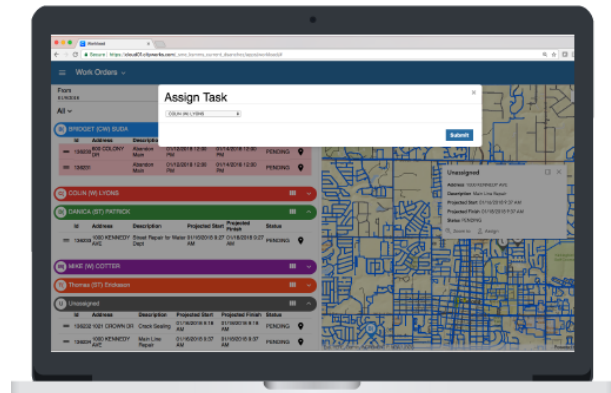


assist with avoiding scheduling conflicts between the departments and allow the team to meet project completion deadlines.



## Initiative #2 - Evaluate Potential Asset Management Systems

The Engineering Department and Environmental Services will lead a combined effort to develop and implement a new asset management, work order and inspection reporting program which incorporates a comprehensive computerized work management system that will coordinate essential capabilities, functions and approach between the County's enterprise resources.



### **Initiative #3 - Office Furniture for Utility Construction & Admin Personnel \$75,000**

Multiple Utility Construction and Engineering Admin staff are currently working in a large open area that tends to hamper staff's abilities to conduct independent conversations, meetings and task completion due to inadequate work stations as well as equipment running in the same area. This furniture will reduce noise in work stations and better enable staff to complete work assignments as well as provide a better configuration, allowing for additional work stations for existing and prospective new hires.



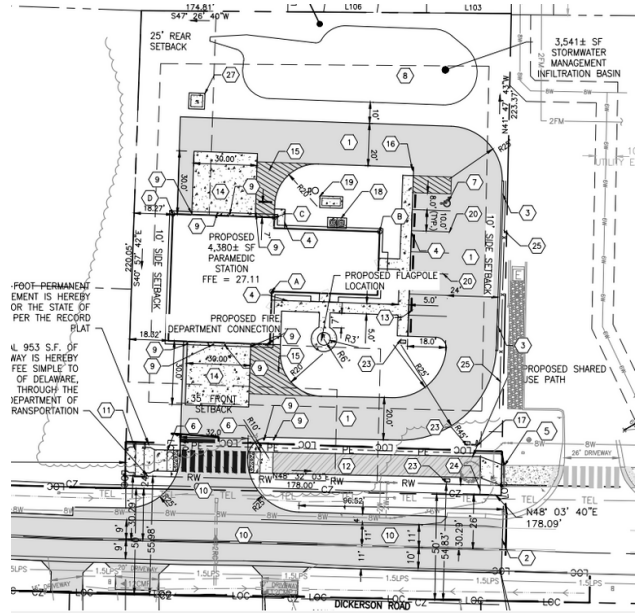
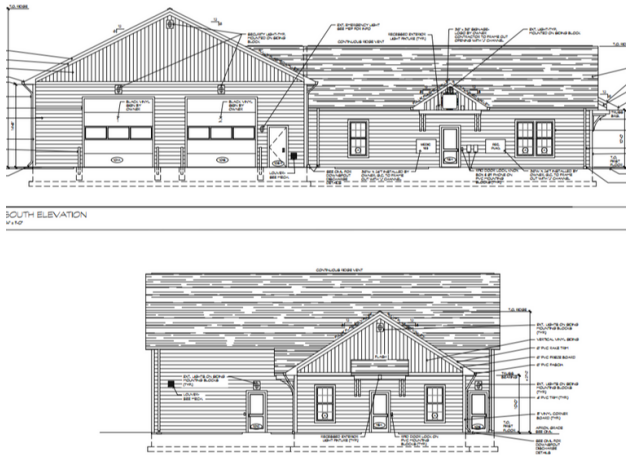
### **Initiative #4 - Purchase of New Vehicles for Additional Staffing and Replacement \$54,000**

Purchase of new vehicles is required to equip new team members as well as replacement vehicles for those reaching the high mileage category requiring extensive maintenance and natural attrition. Cost is per vehicle.



## Initiative #5: EMS Paramedic Station 103 - \$1.8 million

The new Paramedic Station 103 is programmed to replace the current temporary EMS location in Dagsboro, and will consist of a 4,380 SF single-story station located within the Town of Millsboro. The new station will house a two-bay garage, crew area, bunk room, kitchen, staff areas, office bathrooms, and a dedicated IT room. Included in the project is all site work including clearing, grading, paving, utilities, drainage systems, and a stormwater infiltration facility; as well as full road reconstruction along the State frontage road including milling, excavation, paving, drainage and utility feeds. The engineering department coordinated the development of a building prototype to be used for this project and to be applicable to future EMS sites which would satisfy operational requirements of the EMS Team. The Engineering Department oversaw all aspects of design, bid package development, permit acquisition, and construction inspection to support project implementation. Construction began in February 2024 and is scheduled to be completed in early 2025.



## Initiative #6: Rehabilitation of Regional Pump Stations - \$4.0 million

The Engineering Department is working with the Environmental Services team to complete the rehabilitation and upgrade of several regional pump stations. On the docket for FY2025 are full rehabs for 6 pump stations and cabinet/equipment upgrades for another 7 pump stations. As in past years, the majority of the rehabilitation work will be completed under our general, labor & equipment contract. The more critical station rehabs include PS 215 involving a new wet well, valve vault, full mechanical/electrical/PLC upgrades and all new plumbing; PS 21 to include installation of a permanent bypass FM to reduce service flows, and relocation of station out of intersection & raising footprint @2' to reduce nuisance flooding; and PS 59 involving all new mechanical and electrical systems, valve vault addition, piping, and rehab of existing wet well.



# Environmental Services - Sewer



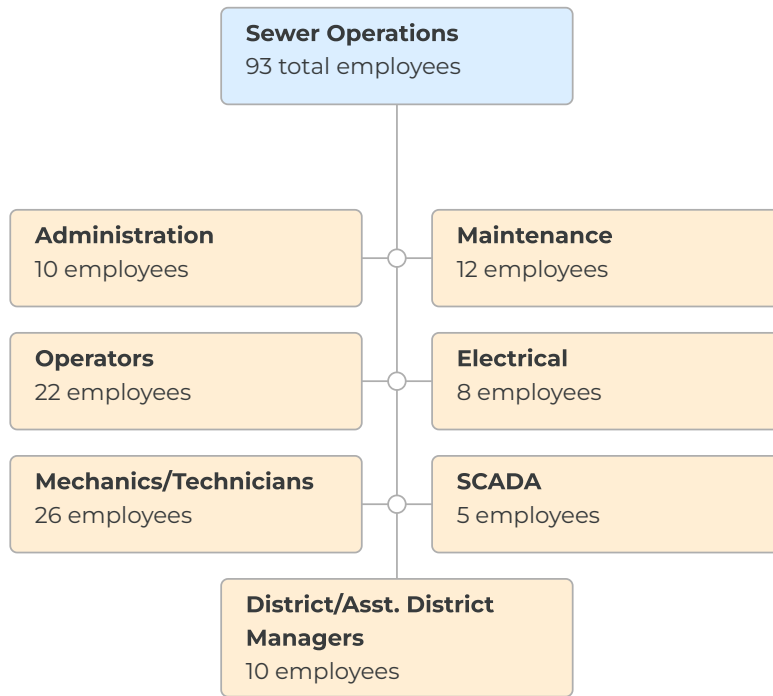
**Parker Burdell**  
Director of Environmental Services

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 385 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 5 Grinder station rebuilds
3. Installed Bio Air Units at 196 and 207
4. Replaced the Air Relief Valves on PS 30 and PS 210





## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	12 Completed	complete 20	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	10 completed	complete 5	complete 5
 Maintain the County's strong financial position in the sewer fund	Using the work order system to improve efficiency, complete 5,000 orders each year	3,500 work orders completed	1,675 Completed	>5,000 orders	>5,000 orders

## Expenditures Summary

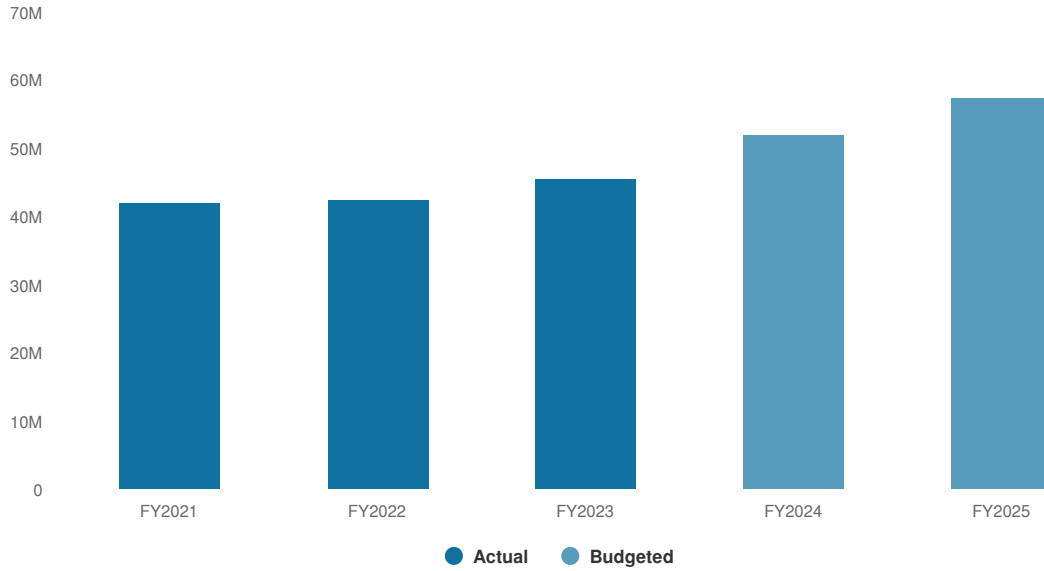
The FY 2025 budget increased \$5.5 million, or 10.5%, due to costs associated with various consulting fees for hydraulic study, staff augmentation, furniture replacement, the addition of a field inspector and damage control position, and normal operational and capital costs for the treatment facilities.

\$57,484,311
\$5,471,228  
(10.52% vs. prior year)





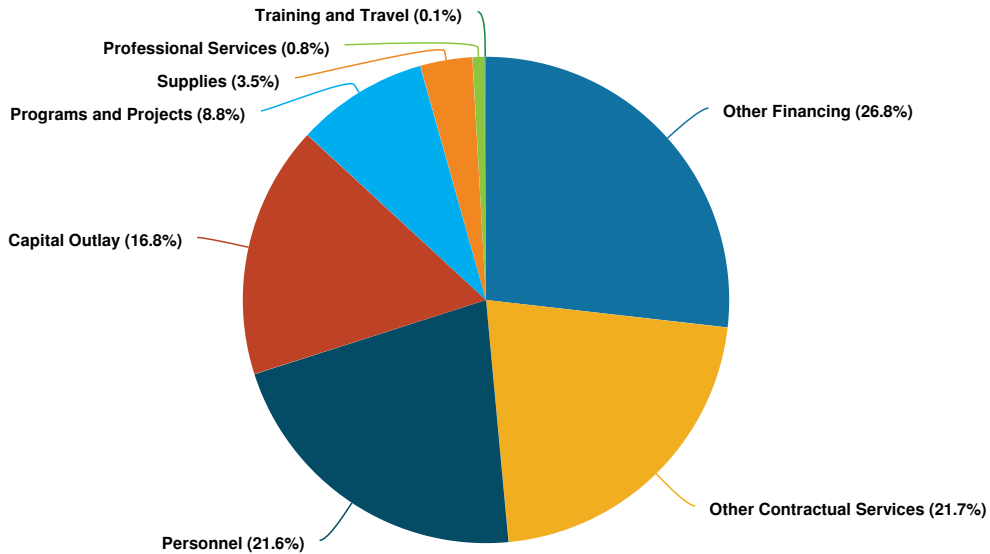
### Environmental Services - Sewer Proposed and Historical Budget vs. Actual



### Expenditures by Expense Type

The largest expense of this department is other financing. This expense is the interest and principal payments on the improvements of the sewer system.

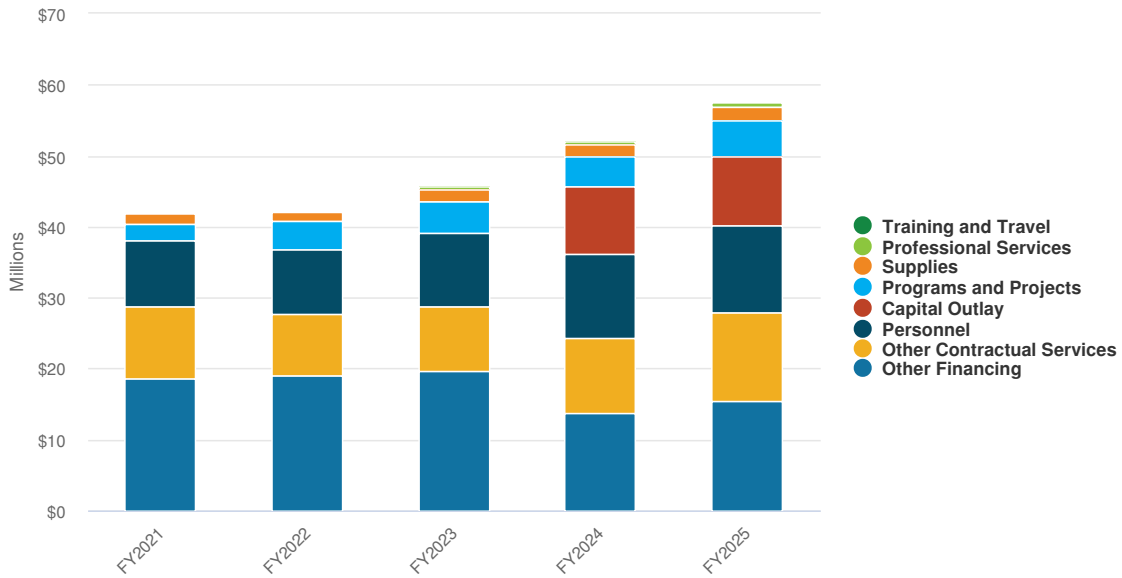
#### Budgeted Expenditures by Expense Type



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 continues to increase.

Capital Outlays do not appear in the completed years of FY 2023 since these costs are capitalized and shown on the balance sheet.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
<b>Administration</b>				
S Admin Salaries	\$1,603,887	\$1,697,357	\$1,893,192	11.5%
Vision Plan	\$809	\$1,485	\$1,120	-24.6%
Dental Plan	\$15,004	\$14,850	\$17,080	15%
FICA Tax	\$115,534	\$129,847	\$144,827	11.5%
Health Insurance	\$451,639	\$469,800	\$504,000	7.3%
Worker s Compensation	\$22,541	\$37,646	\$41,500	10.2%
Pension	\$277,787	\$323,710	\$340,773	5.3%
<b>Total Administration:</b>	<b>\$2,487,200</b>	<b>\$2,674,695</b>	<b>\$2,942,492</b>	<b>10%</b>
<b>Maintenance</b>				
S Maintenance Salaries	\$4,335,388	\$5,706,963	\$6,021,627	5.5%
Vision Plan	\$2,157	\$5,115	\$3,720	-27.3%
Dental Plan	\$43,420	\$51,150	\$56,730	10.9%
FICA Tax	\$317,554	\$436,583	\$460,654	5.5%
Health Insurance	\$1,366,829	\$1,618,200	\$1,674,000	3.4%
Worker s Compensation	\$155,043	\$251,720	\$251,720	0%
Pension	\$1,535,203	\$1,090,500	\$982,193	-9.9%
<b>Total Maintenance:</b>	<b>\$7,755,593</b>	<b>\$9,160,231</b>	<b>\$9,450,644</b>	<b>3.2%</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Total Personnel:</b>	<b>\$10,242,793</b>	<b>\$11,834,926</b>	<b>\$12,393,136</b>	<b>4.7%</b>
<b>Professional Services</b>				
<b>Administration</b>				
Legal	\$79,557	\$75,000	\$75,000	0%
Other Professional Services	\$242,943	\$192,300	\$292,300	52%
<b>Total Administration:</b>	<b>\$322,500</b>	<b>\$267,300</b>	<b>\$367,300</b>	<b>37.4%</b>
<b>Maintenance</b>				
Engineering	\$1,610	\$4,000	\$4,000	0%
Other Professional Services	\$1,310	\$25,000	\$75,000	200%
<b>Total Maintenance:</b>	<b>\$2,920</b>	<b>\$29,000</b>	<b>\$79,000</b>	<b>172.4%</b>
<b>Total Professional Services:</b>	<b>\$325,419</b>	<b>\$296,300</b>	<b>\$446,300</b>	<b>50.6%</b>
<b>Other Contractual Services</b>				
<b>Administration</b>				
Communications	\$35,742	\$36,960	\$36,960	0%
Postage & Freight	\$2,122	\$2,800	\$2,800	0%
Insurance	\$486,751	\$559,764	\$597,407	6.7%
Repairs and Maintenance	\$26,463	\$61,854	\$61,954	0.2%
Computer Software	\$161,131	\$407,690	\$390,160	-4.3%
Advertising	\$15,685	\$14,620	\$15,900	8.8%
Other Contractual Services	\$64,452	\$53,643	\$436,461	713.6%
<b>Total Administration:</b>	<b>\$792,346</b>	<b>\$1,137,331</b>	<b>\$1,541,642</b>	<b>35.5%</b>
<b>Maintenance</b>				
Communications	\$323,678	\$370,900	\$347,388	-6.3%
Postage & Freight	\$1,098	\$1,400	\$1,200	-14.3%
Utilities - Electric	\$1,634,524	\$1,633,500	\$1,700,000	4.1%
Utilities - Wastewater Treatme	\$3,403,611	\$3,599,530	\$3,939,318	9.4%
Utilities - Other	\$47,565	\$55,000	\$55,000	0%
Utilities - BioSolids Electric	\$260,312	\$250,000	\$300,000	20%
Utilities - Biosolids Gas	\$220,246	\$350,500	\$300,500	-14.3%
Utilities - Biosolids - DSWA	\$48,357	\$50,000	\$150,000	200%
Rental and Leases	\$650	\$111,200	\$111,200	0%
Repairs and Maintenance	\$292	\$155	\$155	0%
Maint & Repair Off/Lab/Softwa	\$24,283	\$33,000	\$37,950	15%
Vehicle Maintenance	\$237,498	\$225,000	\$250,000	11.1%
Facilities Maintenance -5721	\$98,115	\$113,000	\$125,000	10.6%
Communications Maint	\$61,291	\$110,500	\$99,500	-10%
Maint - Collection & Other	\$627,996	\$1,550,000	\$1,800,000	16.1%
Maint - Pumping Equip	\$537,758	\$400,000	\$660,000	65%
Maint - Treatment Plant	\$551,134	\$445,000	\$1,000,000	124.7%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Maintenance - LM Equipment	\$41,824	\$40,250	\$40,250	0%
Other Contractual Services	\$223,720	\$0	\$0	0%
Other Contractual Srvs Bio Sol	\$0	\$75,000	\$0	-100%
<b>Total Maintenance:</b>	<b>\$8,343,952</b>	<b>\$9,413,935</b>	<b>\$10,917,461</b>	<b>16%</b>
<b>Capital</b>				
Rental and temporary easements	\$19,289	\$15,300	\$15,300	0%
<b>Total Capital:</b>	<b>\$19,289</b>	<b>\$15,300</b>	<b>\$15,300</b>	<b>0%</b>
<b>Total Other Contractual Services:</b>	<b>\$9,155,587</b>	<b>\$10,566,566</b>	<b>\$12,474,403</b>	<b>18.1%</b>
<b>Supplies</b>				
<b>Administration</b>				
Office / Operating Supplies	\$3,707	\$3,480	\$4,477	28.6%
Fuel	\$53,638	\$60,000	\$55,000	-8.3%
Dues & Subscriptions	\$364	\$730	\$770	5.5%
Uniforms	\$2,845	\$5,922	\$6,768	14.3%
Tools and Small Equipment	\$18,984	\$5,778	\$15,520	168.6%
Computer Equipment - 5422	\$4,725	\$25,000	\$31,100	24.4%
Office Equipment - 5423	\$0	\$0	\$72,250	N/A
Other Supplies	\$25,152	\$21,500	\$22,000	2.3%
<b>Total Administration:</b>	<b>\$109,415</b>	<b>\$122,410</b>	<b>\$207,885</b>	<b>69.8%</b>
<b>Maintenance</b>				
Operating Supplies	\$222,124	\$200,000	\$230,000	15%
Supplies - Safety	\$13,514	\$40,000	\$40,000	0%
Fuel	\$273,390	\$330,000	\$300,000	-9.1%
Dues & Subscriptions	\$2,525	\$2,400	\$4,000	66.7%
Uniforms	\$114,134	\$126,500	\$130,000	2.8%
Tools and Small Equipment	\$67,222	\$52,000	\$52,000	0%
Sm. Computer Equipment	\$200,566	\$20,000	\$15,000	-25%
Tools & Sm Equip- Safety	\$15,870	\$35,000	\$30,000	-14.3%
Laboratory Equip	\$0	\$15,000	\$12,000	-20%
Chemicals	\$444,948	\$344,000	\$650,000	89%
Land Mgt Supplies	\$220,094	\$375,000	\$325,000	-13.3%
<b>Total Maintenance:</b>	<b>\$1,574,389</b>	<b>\$1,539,900</b>	<b>\$1,788,000</b>	<b>16.1%</b>
<b>Total Supplies:</b>	<b>\$1,683,804</b>	<b>\$1,662,310</b>	<b>\$1,995,885</b>	<b>20.1%</b>
<b>Programs and Projects</b>				
<b>Administration</b>				
Shared Cost	\$4,538,418	\$4,222,269	\$5,039,904	19.4%
<b>Total Administration:</b>	<b>\$4,538,418</b>	<b>\$4,222,269</b>	<b>\$5,039,904</b>	<b>19.4%</b>
<b>Maintenance</b>				



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Miscellaneous	\$6,246	\$1,344	\$1,344	0%
<b>Total Maintenance:</b>	<b>\$6,246</b>	<b>\$1,344</b>	<b>\$1,344</b>	<b>0%</b>
<b>Total Programs and Projects:</b>	<b>\$4,544,665</b>	<b>\$4,223,613</b>	<b>\$5,041,248</b>	<b>19.4%</b>
<b>Training and Travel</b>				
<b>Administration</b>				
Seminars/Conferences/Training	\$350	\$7,460	\$12,320	65.1%
Mileage	\$96	\$210	\$210	0%
Travel	\$0	\$0	\$3,500	N/A
<b>Total Administration:</b>	<b>\$446</b>	<b>\$7,670</b>	<b>\$16,030</b>	<b>109%</b>
<b>Maintenance</b>				
Seminars/Conferences/Training	\$28,189	\$49,000	\$45,000	-8.2%
Travel	\$227	\$500	\$500	0%
<b>Total Maintenance:</b>	<b>\$28,416</b>	<b>\$49,500</b>	<b>\$45,500</b>	<b>-8.1%</b>
<b>Total Training and Travel:</b>	<b>\$28,861</b>	<b>\$57,170</b>	<b>\$61,530</b>	<b>7.6%</b>
<b>Capital Outlay</b>				
<b>Administration</b>				
Machinery and Equipment	\$0	\$232,985	\$330,100	41.7%
M & E - Computer - 5421	\$0	\$87,400	\$87,400	0%
<b>Total Administration:</b>	<b>\$0</b>	<b>\$320,385</b>	<b>\$417,500</b>	<b>30.3%</b>
<b>Maintenance</b>				
M & E - Facilities - 5720	\$0	\$225,000	\$125,000	-44.4%
M & E - Comm - 6010	\$0	\$450,000	\$250,000	-44.4%
M & E - Laboratory Equip	\$0	\$35,000	\$0	-100%
M & E - Tools	\$0	\$425,000	\$394,000	-7.3%
Transportation Equip	\$0	\$1,315,000	\$810,000	-38.4%
Pumping Equipment	\$0	\$2,050,000	\$2,100,000	2.4%
Treatment & Disposal Equip	\$0	\$385,000	\$1,070,000	177.9%
<b>Total Maintenance:</b>	<b>\$0</b>	<b>\$4,885,000</b>	<b>\$4,749,000</b>	<b>-2.8%</b>
<b>Capital</b>				
PS - Rec Wells & Pits	\$0	\$3,500,000	\$3,500,000	0%
Purchased Capacity	\$0	\$990,394	\$990,394	0%
<b>Total Capital:</b>	<b>\$0</b>	<b>\$4,490,394</b>	<b>\$4,490,394</b>	<b>0%</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$9,695,779</b>	<b>\$9,656,894</b>	<b>-0.4%</b>
<b>Other Financing</b>				
<b>Administration</b>				
Compensated Absences	-\$175,937	\$0	\$0	0%
Interfund Transfers Out	\$310,299	\$48,000	\$0	-100%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Contingency	\$0	\$200,000	\$200,000	0%
<b>Total Administration:</b>	<b>\$134,362</b>	<b>\$248,000</b>	<b>\$200,000</b>	<b>-19.4%</b>
<b>Capital</b>				
Debt/Interest Expense	\$4,007,968	\$13,428,419	\$15,214,915	13.3%
Amortization Expense	\$244,786	\$0	\$0	0%
Depreciation Expense	\$15,302,490	\$0	\$0	0%
<b>Total Capital:</b>	<b>\$19,555,244</b>	<b>\$13,428,419</b>	<b>\$15,214,915</b>	<b>13.3%</b>
<b>Total Other Financing:</b>	<b>\$19,689,606</b>	<b>\$13,676,419</b>	<b>\$15,414,915</b>	<b>12.7%</b>
<b>Total:</b>	<b>\$45,670,736</b>	<b>\$52,013,083</b>	<b>\$57,484,311</b>	<b>10.5%</b>

### Initiative #1 - Purchase One New High Flow Track Loader with Attachments \$175,000

Replace wheeled skid steer that is at end of life with new tracked unit.



### Initiative #2 - Purchase one new 10-Wheel Dump Truck \$200,000

Purchase one new 10-wheel dump truck for hauling sludge.



### Initiative # 3 - Purchase One a used 350/3500 Boom Truck \$120,000

Replace aging F250 with new mechanic boom truck





**Initiative #4 Purchase Two New 450/4500 Box Vans**

Wolfe Neck and South Coastal oil vac vehicles have reached end of life and need to be replaced so that we can maintain maintenance on the district generators.



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

Purchase one new multi-tap 150 KW generator



## Initiative #6 Purchase New 4 Inch Bypass Pump \$150,000

We currently have two 6 inch bypass pumps in the inventory but no 4 inch pumps. We have roughly 100 4 inch connections in the system plus we can use this pump on the grinder pumps in our collection system.



## Other Large Purchases/Projects

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

- Pump Stations Improvements (PS215, PS 59, PS 21)- Receiving Wells and Pits - \$3,500,000
- Full mechanical rebuild of clarifiers at the Inland Bays Plant \$500,000
- Collection System Improvements - \$1,500,000
- At least eight pump replacements - \$800,000
- At least seven pump station electrical; upgrades - \$750,000
- 6 generator replacements - \$250,000
- Bio Air purchases - \$450,000
- Upgrade at least 20 PLC's for pumping stations SCADA equipment - \$250,000



## 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.

### 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 35 hydrants to include Storz Caps
3. Upgraded 15 meter pits from old tar pits to the new PVC pits
4. Cross Connection Plan was generated to meet the requirements of the Office of Drinking Water guidelines

## Performance Measures

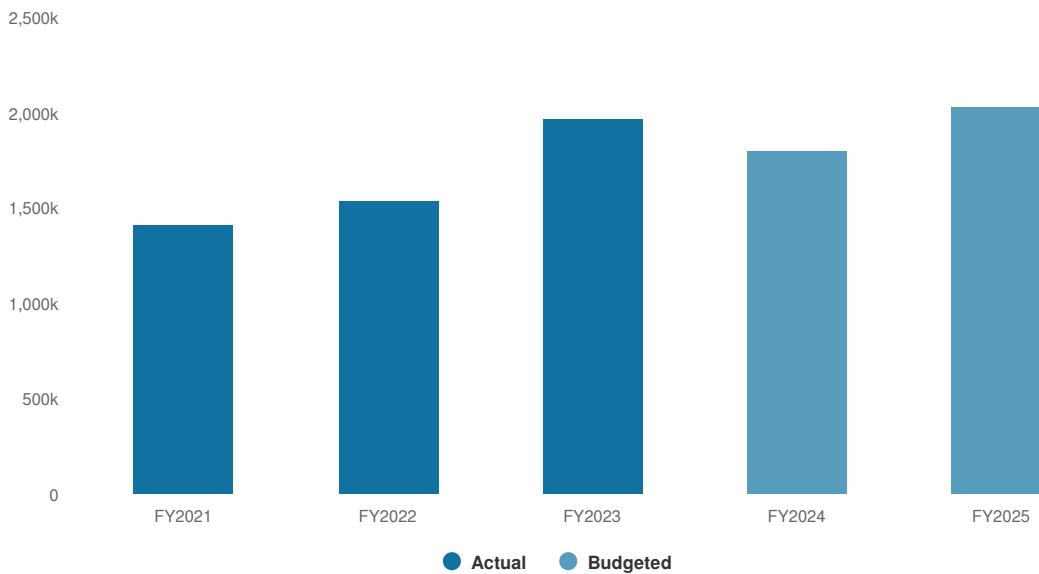
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 Advance balanced efforts to protect our county's environment while preserving its natural resources	Refurbish 35 fire hydrants with paint and upgraded to Storz Caps	35 completed	67 completed	complete 35	complete 35
	Upgrade 10 service meter pits per year	10 completed	30 completed	complete 10	complete 10
	Promote customer safety through delivery of clean water	100% compliance	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 work orders completed	>500 orders	>500 orders

## Expenditures Summary

The FY 2025 budget increased \$228,000 or 12.7%, resulting from an increase in water supply costs and water meter purchases.

\$2,029,843
\$228,423  
 (12.68% vs. prior year)

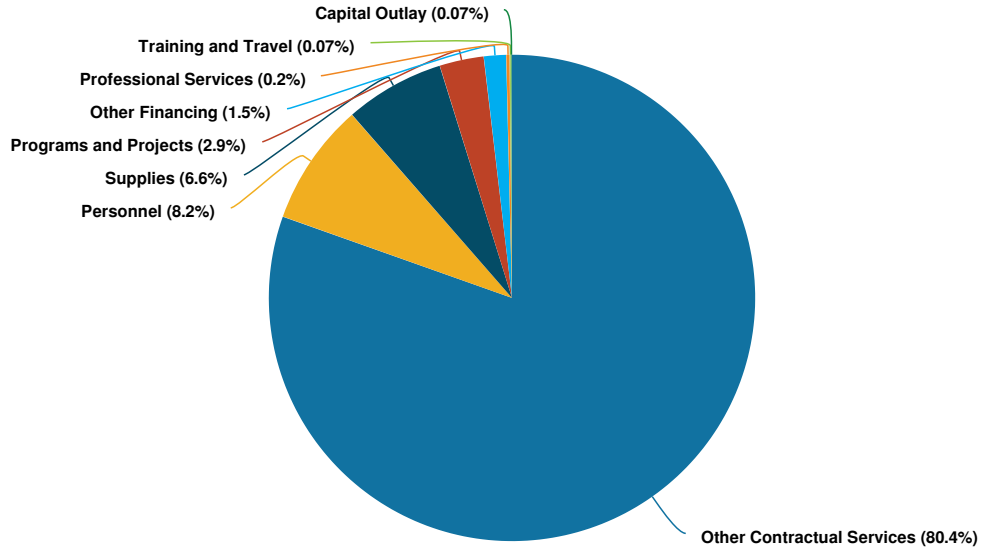
**Environmental Services - Water Proposed and Historical Budget vs. Actual**



# Expenditures by Expense Type

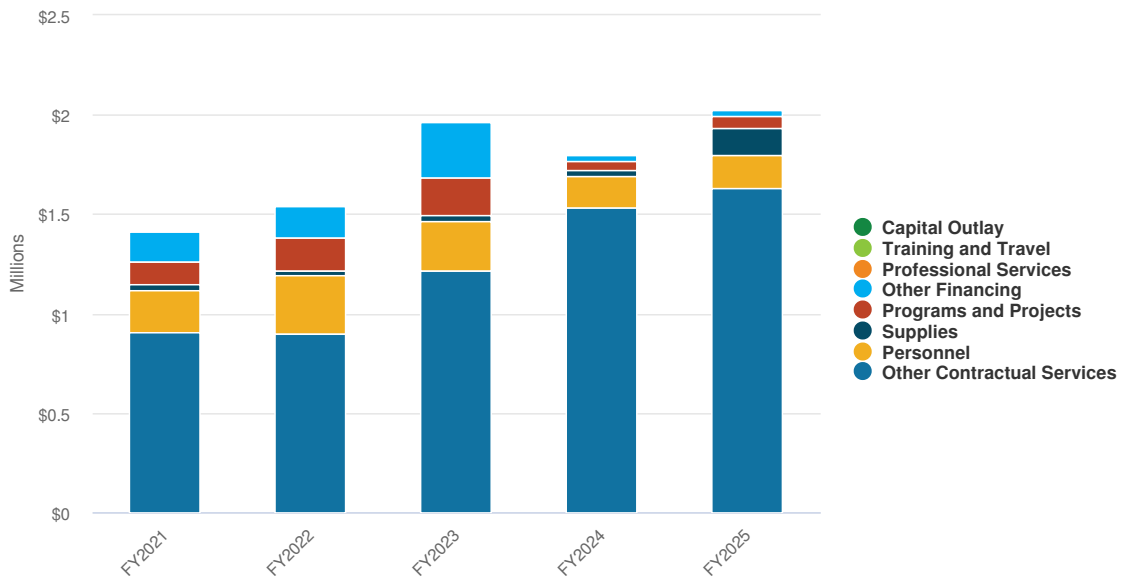
The largest expense of this department is Contractual Services for the purchase of water from the City of Rehoboth.

## 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
<b>Maintenance</b>				
W Maintenance Salaries	\$127,098	\$90,840	\$98,600	8.5%
Vision Plan	\$82	\$110	\$80	-27.3%
Dental Plan	\$1,686	\$1,100	\$1,220	10.9%
FICA Tax	\$9,211	\$6,950	\$7,540	8.5%
Health Insurance	\$52,582	\$34,800	\$36,000	3.4%
Worker s Compensation	\$5,874	\$4,368	\$4,368	0%
Pension	\$57,094	\$18,160	\$17,750	-2.3%
<b>Total Maintenance:</b>	<b>\$253,627</b>	<b>\$156,328</b>	<b>\$165,558</b>	<b>5.9%</b>
<b>Total Personnel:</b>	<b>\$253,627</b>	<b>\$156,328</b>	<b>\$165,558</b>	<b>5.9%</b>
<b>Professional Services</b>				
<b>Administration</b>				
Legal	\$0	\$1,000	\$1,000	0%
Other Professional Services	\$2,670	\$3,700	\$3,700	0%
<b>Total Administration:</b>	<b>\$2,670</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>0%</b>
<b>Maintenance</b>				
<b>Total Maintenance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Professional Services:</b>	<b>\$2,670</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>0%</b>
<b>Other Contractual Services</b>				
<b>Administration</b>				
Communications	\$0	\$805	\$500	-37.9%
Insurance	\$12,289	\$14,132	\$14,538	2.9%
Computer Software Maint	\$1,524	\$1,750	\$0	-100%
Advertising	\$1,611	\$275	\$1,700	518.2%
<b>Total Administration:</b>	<b>\$15,424</b>	<b>\$16,962</b>	<b>\$16,738</b>	<b>-1.3%</b>
<b>Maintenance</b>				
Communications	\$3,039	\$2,880	\$2,880	0%
Utilities - Water Purchases	\$1,119,102	\$1,060,000	\$1,160,000	9.4%
Utilities - Other	\$2,869	\$3,000	\$3,000	0%
Repairs and Maintenance	\$0	\$500	\$500	0%
Rep & Maint Office & Lab Equip	\$3,536	\$7,510	\$9,510	26.6%
Vehicle Maintenance - 5660	\$279	\$3,500	\$2,500	-28.6%
Facilities Maintenance -5721	\$4,151	\$150,000	\$150,000	0%
Water System Maint Lines	\$27,740	\$75,000	\$75,000	0%
Water System Maint Meters	\$32,666	\$30,000	\$30,000	0%
Water System Maint Hydrants	\$4,730	\$40,000	\$40,000	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Water System Maint Mains	\$58	\$125,000	\$125,000	0%
Other Contractual Services	\$1,377	\$17,500	\$17,500	0%
<b>Total Maintenance:</b>	<b>\$1,199,546</b>	<b>\$1,514,890</b>	<b>\$1,615,890</b>	<b>6.7%</b>
<b>Total Other Contractual Services:</b>	<b>\$1,214,970</b>	<b>\$1,531,852</b>	<b>\$1,632,628</b>	<b>6.6%</b>
<b>Supplies</b>				
<b>Maintenance</b>				
Office / Operating Supplies	\$3,385	\$5,500	\$4,500	-18.2%
Fuel	\$10,393	\$13,000	\$12,500	-3.8%
Dues & Subscriptions	\$100	\$250	\$250	0%
Uniforms	\$4,233	\$4,500	\$4,500	0%
Tools & Sm Equipment - 5670	\$8,165	\$10,000	\$10,000	0%
Laboratory Equip	\$379	\$2,500	\$2,500	0%
<b>Total Maintenance:</b>	<b>\$26,655</b>	<b>\$35,750</b>	<b>\$34,250</b>	<b>-4.2%</b>
<b>Capital</b>				
Meters Hydrants Etc.		\$0	\$100,000	N/A
<b>Total Capital:</b>		<b>\$0</b>	<b>\$100,000</b>	<b>N/A</b>
<b>Total Supplies:</b>	<b>\$26,655</b>	<b>\$35,750</b>	<b>\$134,250</b>	<b>275.5%</b>
<b>Programs and Projects</b>				
<b>Administration</b>				
Shared Cost	\$189,101	\$39,890	\$59,807	49.9%
<b>Total Administration:</b>	<b>\$189,101</b>	<b>\$39,890</b>	<b>\$59,807</b>	<b>49.9%</b>
<b>Total Programs and Projects:</b>	<b>\$189,101</b>	<b>\$39,890</b>	<b>\$59,807</b>	<b>49.9%</b>
<b>Training and Travel</b>				
<b>Maintenance</b>				
Seminars/Conferences/Training	\$0	\$1,500	\$1,500	0%
<b>Total Maintenance:</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0%</b>
<b>Total Training and Travel:</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>0%</b>
<b>Capital Outlay</b>				
<b>Capital</b>				
M & E - Computer - 5421	\$0	\$1,400	\$1,400	0%
<b>Total Capital:</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>0%</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>0%</b>
<b>Other Financing</b>				
<b>Administration</b>				
Compensated Absences	-\$7,864	\$0	\$0	0%
Contingency	\$0	\$30,000	\$30,000	0%
<b>Total Administration:</b>	<b>-\$7,864</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Capital</b>				
Interest Expense	\$562		\$0	N/A
Amortization Expense	\$14,783		\$0	N/A
Depreciation Expense	\$272,823	\$0	\$0	0%
<b>Total Capital:</b>	<b>\$288,168</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Financing:</b>	<b>\$280,304</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Total:</b>	<b>\$1,967,327</b>	<b>\$1,801,420</b>	<b>\$2,029,843</b>	<b>12.7%</b>

## Initiative - Water Meter Purchase \$100,000

Purchase water meters and place them at strategic locations to confirm EDU rates



# Facilities Management



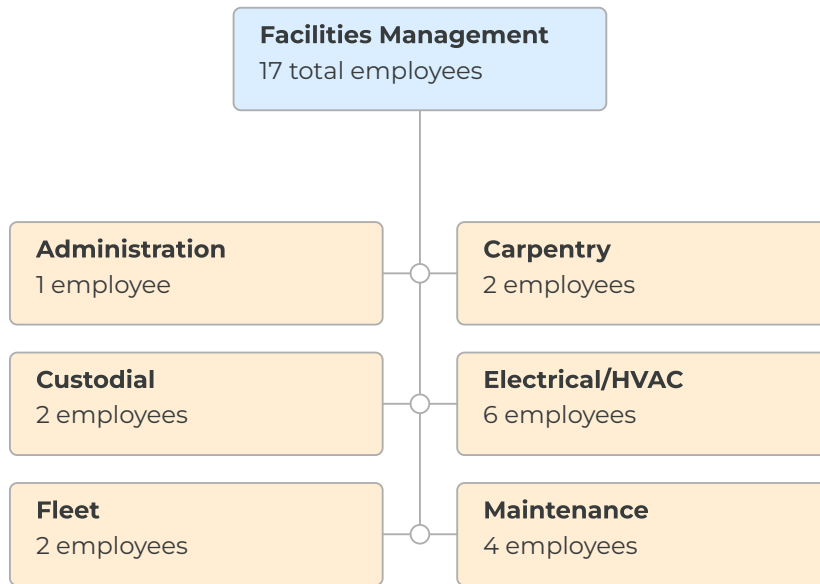
**Dale B. White**  
Facilities Manager

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

## Mission

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

## Employees






## Prior Year's Successes

1. Continued to increase the capabilities of the fleet maintenance mechanics with both training and tools; this has allowed the County maintenance mechanics to perform preventative maintenance and 95% of repairs in-house  
In FY 2023, County mechanics performed 645 preventative maintenance/repairs  
In FY 2024, County mechanics performed 715 preventative maintenance/repairs
2. Continued development of a work order system to establish preventative maintenance schedules, provide better customer service to internal users, and produce measurable reports on employee productivity with over 850 completed work orders in FY 2024.
3. Continued energy efficient lighting upgrades at the Milton Library, EMS facilities, and Administration Building
4. Completed several in-house large-scale projects: Administration Building HVAC controls upgrades, airport PAPI light upgrade, and painting of medic stations 104 and 105
5. Replaced/upgraded 9 complete HVAC systems serving county assets in Facilities Management, EMS, and Environmental Services Departments



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Target
 Provide cost effective maintenance of all facilities.	Maintenance and repair costs per square foot at or below the federal average of \$9.04 per sq. foot	New measure	New measure	<\$8.25 per square foot	<\$9.04 per square foot
	Increase the percentage of in-house fleet repairs	83% of fleet repairs completed in-house	85% of fleet repairs completed in-house	95% of fleet repairs completed in-house	>95% of ALL repairs completed in-house
	Increase the percentage of in-house HVAC Repairs	New measure	80% of HVAC repairs completed in-house	97% of HVAC repairs completed in-house	
	Increase the percentage of Electrical Repairs	New measure	87% of Electrical repairs completed in-house	100% of Electrical repairs completed in-house	
 Cross train to effectively maintain vehicles and large equipment to ensure availability so departments can deliver services to residents	Ensure that 95% of vehicles are available for use in normal operations	95%	95%	>95%	
 Maintain the County's strong financial position through efficient use of resources	Implement a work order system that tracks the type and number of repairs completed to better manage County assets	New measure	450 Work orders Completed	>850 Work orders completed	complete >1000 work orders



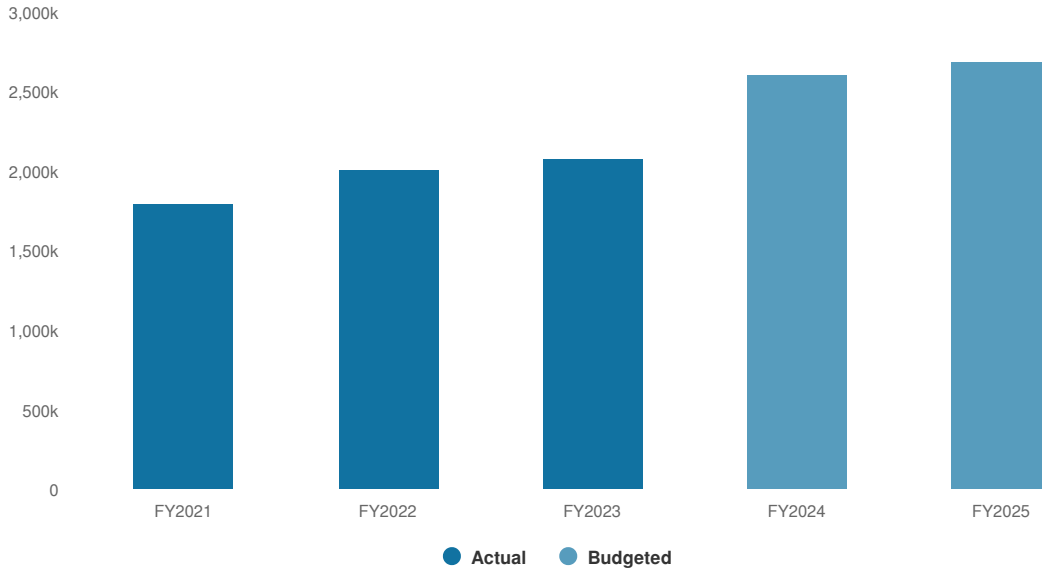


## Expenditures Summary

The FY 2025 budget increased \$88,000, or 3.4%, due to the purchase of machinery and equipment and rise in utility costs.

**\$2,688,238** **\$88,476**  
(3.40% vs. prior year)

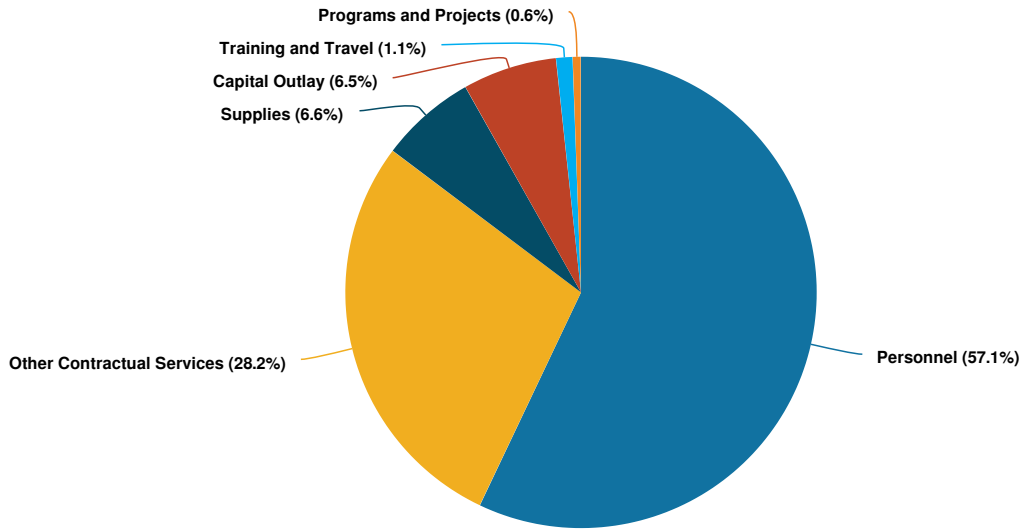
### Facilities Management Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

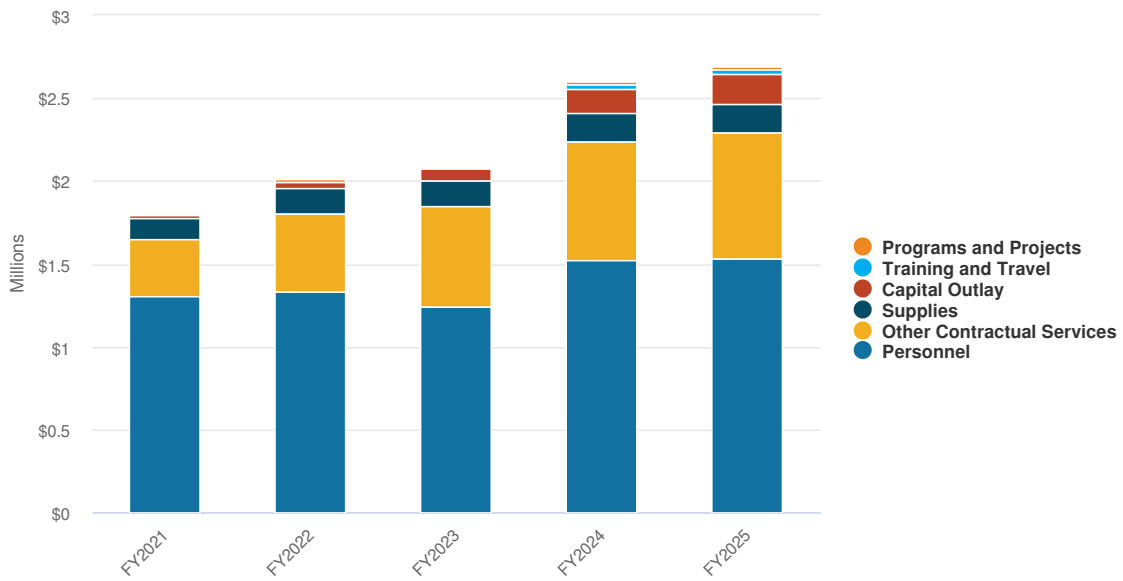
The largest expense category for this division is personnel costs to maintain the County facilities.

## 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 have been trending upward due to the outsourcing of custodial services. Personnel costs increased in FY 2024 because staff were moved to this department to place all electricians and maintenance staff under one division.

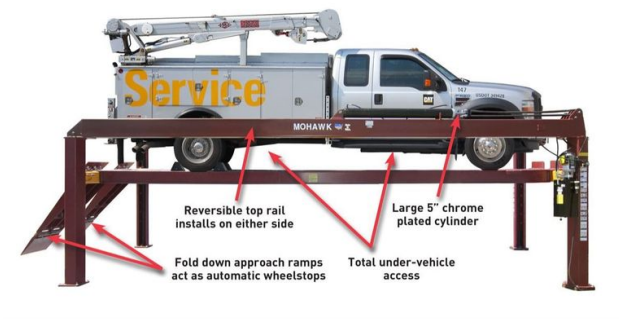
Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Facilities Management Salaries	\$748,368	\$954,834	\$968,521	1.4%
Vision Plan	\$421	\$935	\$680	-27.3%
Dental Plan	\$8,690	\$9,350	\$10,370	10.9%
FICA Tax	\$54,751	\$73,045	\$74,092	1.4%
Health Insurance	\$264,056	\$295,800	\$306,000	3.4%
Pension	\$162,996	\$190,967	\$174,334	-8.7%
<b>Total Personnel:</b>	<b>\$1,239,283</b>	<b>\$1,524,931</b>	<b>\$1,533,997</b>	<b>0.6%</b>
<b>Other Contractual Services</b>				
Communications	\$19,686	\$21,240	\$21,240	0%
Utilities - Electric - 5710	\$194,168	\$165,157	\$215,000	30.2%
Utilities - Fuel - 5715	\$14,743	\$15,500	\$15,500	0%
Utilities - Other	\$9,513	\$12,000	\$11,000	-8.3%
Insurance	\$28,330	\$32,579	\$48,996	50.4%
Repairs and Maintenance	\$170,645	\$195,630	\$196,630	0.5%
Other Contractual Services	\$173,113	\$275,000	\$250,000	-9.1%
<b>Total Other Contractual Services:</b>	<b>\$610,197</b>	<b>\$717,106</b>	<b>\$758,366</b>	<b>5.8%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$279	\$1,000	\$1,000	0%
Fuel	\$32,052	\$32,250	\$32,250	0%
Janitorial	\$16,422	\$17,000	\$20,000	17.6%
Dues & Subscriptions	\$50	\$100	\$2,000	1,900%
Uniforms	\$2,671	\$5,000	\$6,000	20%
Maintenance & Repairs Parts	\$60,097	\$80,000	\$70,000	-12.5%
Vehicle - Parts - 5665	\$4,827	\$10,000	\$10,000	0%
Tools and Small Equipment	\$40,202	\$27,000	\$35,200	30.4%
<b>Total Supplies:</b>	<b>\$156,600</b>	<b>\$172,350</b>	<b>\$176,450</b>	<b>2.4%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$2,250	\$15,000	\$15,000	0%
<b>Total Programs and Projects:</b>	<b>\$2,250</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$0	\$17,875	\$19,925	11.5%
Travel	\$0	\$6,500	\$10,500	61.5%
<b>Total Training and Travel:</b>	<b>\$0</b>	<b>\$24,375</b>	<b>\$30,425</b>	<b>24.8%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$68,030	\$146,000	\$174,000	19.2%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Total Capital Outlay:</b>	\$68,030	\$146,000	\$174,000	19.2%
<b>Total:</b>	\$2,076,361	\$2,599,762	\$2,688,238	3.4%

## Initiative #1 - Add Heavy Duty Drive on Lift to Fleet Maintenance Garage (\$55,000)

The County Fleet has seen an increase in the size of vehicles in our fleet. The ES Team and Engineering Team currently have units that are not serviceable with our current lifts. Staff have to make modifications to the current lift just to raise the vehicles for basic service and are working on their backs on the floor increasing the chance of an injury or accident. This lift will allow staff to fully service the bigger trucks in a safer manner while working to keep the amount of in house maintenance and repairs above the 95% goal. The size of the heavy duty vehicles being purchased is not going to get any smaller and we need to prepare for an expanded inventory of such equipment. This would requiring making other alterations in the shop and those alterations are budgeted here as well.



## Initiative #2 - Commercial Mower (\$20,000)

Replace 2016 Commercial Toro with a new, model. Hours are escalating and mower is starting to show wear and repairs are increasing. The staff currently operate 3 commercial mowers. The departments goal is to replace the older equipment before maintenance cost escalate and while we can obtain some return on the investment through resale.



### **Initiative #3 - Phase 3 of HVAC Replacement at South Coastal Library \$362,500 (in capital projects)**

Phase 3 of replacement of the HVAC System and Controls at South Coastal Library. This will complete the replacement of all non-operational equipment as well as add HVAC System Controls to this location to help lower the operational cost of heating and cooling the building.



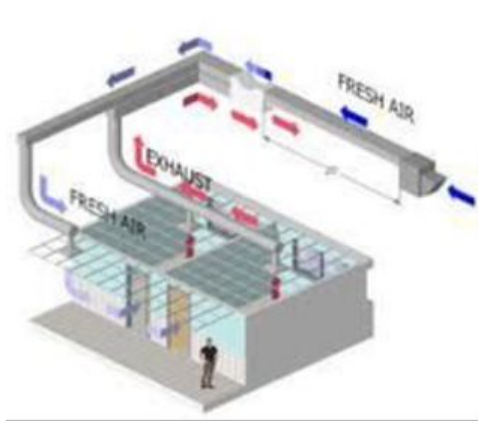
### **Initiative #4 - Replace Water fountains in Administration and Libraries (\$15,000)**

Replacement of the water fountains in the Administration Building and Libraries. The goal is to reduce water bottles and water coolers throughout the building as well as offer patrons safe filtered drinking water. This will be year 2 of this initiative and will update all of our water fountains.



### **Initiative #5 - Replace Administration Building HVAC Controls - \$145,000 (in capital projects)**

The Administration Building Control System required an Interface access upgrade due to I.T. security concerns. The current HVAC controls only allow limited monitoring and adjustments to the system. Upgrading all the controls will allow the ability to implement cost-saving schedules, fully integrated inter-operational capability, and remote access to the equipment. It will also allow us to manage air exchange rates to meet the new Indoor Air Quality air exchange rates to provide a healthier work place.



## Finance



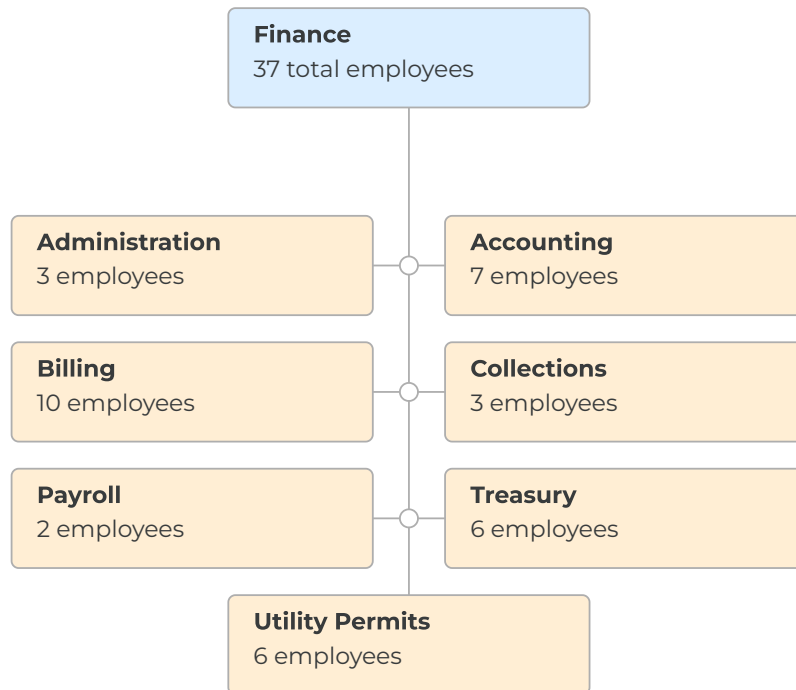
**Gina A. Jennings**  
Finance Director/COO

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 96, Subscription Base Information Technology Arrangements
2. Received Approval for County's first Popular Annual Financial Report from Government Financial Officers Association
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
6. Earned the Government Financial Officers Association's Triple Crown Award in Financial Reporting



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 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	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	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 Added 2077 customers	Add >50 vendors Add >500 customers	Add >50 vendors Add >500 customers
	Achieve a 98% tax collection rate over 2 years of collection efforts in a single year	98.4% collection rate	98.9% 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	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	Received	Receive	Receive
 Provide a service-friendly workforce	Pay 90% of invoices within 30 days	98.47% paid	98.45% paid	>90% paid	>90% paid



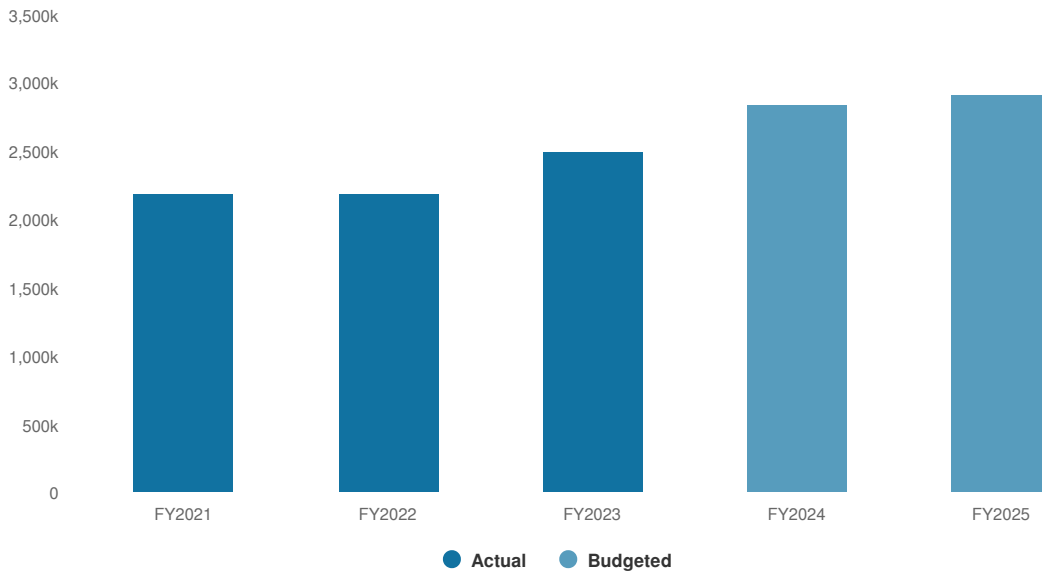


## Expenditures Summary

The FY 2025 budget increased \$69,000, or 2.4%. The increase is due to personnel costs with ARPA funding no longer available to support one of the positions.

**\$2,913,194** **\$69,348**  
(2.44% vs. prior year)

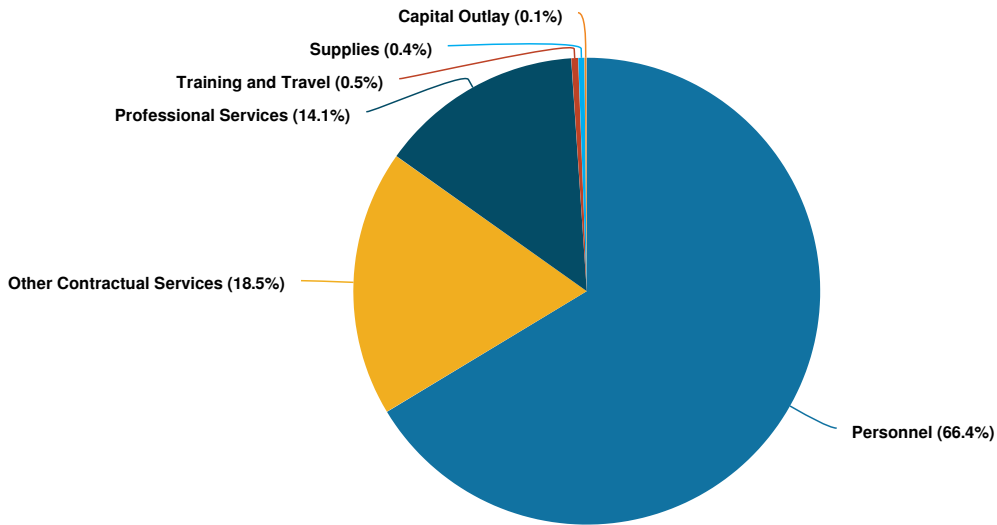
### Finance Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

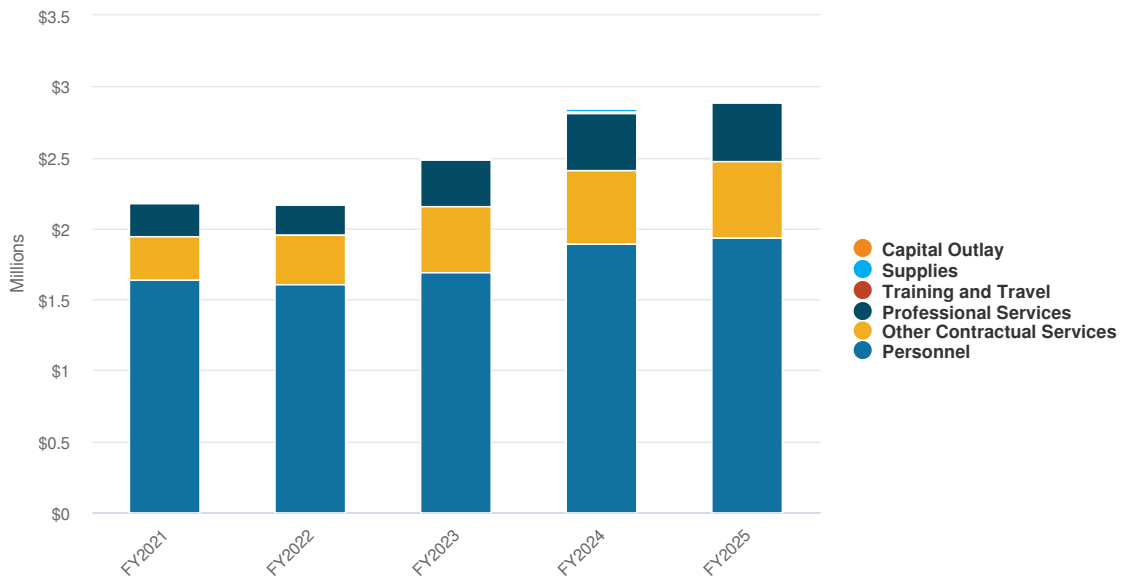
The majority of the Finance Department's work is done by inhouse staff. Therefore, personnel costs are the largest expense of this department.

## 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Finance Salaries	\$1,964,315	\$2,016,622	\$2,093,465	3.8%
Cost Reimbursement - Salaries	-\$1,333,248	-\$1,227,585	-\$1,251,812	2%
Vision Plan	\$859	\$1,678	\$1,190	-29.1%
Dental Plan	\$17,936	\$16,775	\$18,148	8.2%
FICA Tax	\$144,895	\$154,271	\$160,150	3.8%
Health Insurance	\$553,491	\$530,700	\$535,500	0.9%
Pension	\$345,791	\$404,586	\$376,820	-6.9%
<b>Total Personnel:</b>	<b>\$1,694,038</b>	<b>\$1,897,047</b>	<b>\$1,933,461</b>	<b>1.9%</b>
<b>Professional Services</b>				
Accounting and Auditing	\$140,000	\$160,000	\$169,500	5.9%
Legal	\$7,330	\$90,000	\$45,000	-50%
Other Professional Services	\$257,999	\$223,000	\$263,000	17.9%
Cost Reimbursement - OP	-\$76,275	-\$69,930	-\$66,614	-4.7%
<b>Total Professional Services:</b>	<b>\$329,054</b>	<b>\$403,070</b>	<b>\$410,886</b>	<b>1.9%</b>
<b>Other Contractual Services</b>				
Communications	\$6,207	\$6,864	\$6,864	0%
Postage & Freight	\$221,240	\$198,220	\$230,000	16%
Insurance	\$261,698	\$300,953	\$303,044	0.7%
Repairs and Maintenance	\$77,107	\$92,566	\$18,705	-79.8%
Computer Software			\$78,858	N/A
Advertising	\$802	\$2,000	\$1,000	-50%
Other Contractual Services	\$44,717	\$49,000	\$51,450	5%
Cost Reimbursement - Cont Sr	-\$145,440	-\$138,480	-\$152,043	9.8%
<b>Total Other Contractual Services:</b>	<b>\$466,330</b>	<b>\$511,123</b>	<b>\$537,878</b>	<b>5.2%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$10,732	\$13,000	\$12,000	-7.7%
Dues & Subscriptions	\$3,442	\$5,428	\$5,094	-6.2%
Tools and Small Equipment	\$0	\$3,960	\$0	-100%
Sm. Computer Equipment - 5422	\$0	\$14,000	\$3,994	-71.5%
Cost Reimbursement Supplies	-\$6,378	-\$14,295	-\$8,288	-42%
<b>Total Supplies:</b>	<b>\$7,796</b>	<b>\$22,093</b>	<b>\$12,800</b>	<b>-42.1%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$1,763	\$8,150	\$8,930	9.6%
Mileage	\$59	\$500	\$500	0%
Travel	\$2,306	\$10,000	\$13,500	35%
Cost Reimbursement T & E	-\$1,857	-\$8,136	-\$9,011	10.8%
<b>Total Training and Travel:</b>	<b>\$2,270</b>	<b>\$10,514</b>	<b>\$13,919</b>	<b>32.4%</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Capital Outlay</b>				
Machinery and Equipment	\$5,638	\$0	\$7,000	N/A
Cost Reimbursement - Capital	-\$2,537	\$0	-\$2,750	N/A
<b>Total Capital Outlay:</b>	<b>\$3,101</b>	<b>\$0</b>	<b>\$4,250</b>	<b>N/A</b>
<b>Total:</b>	<b>\$2,502,589</b>	<b>\$2,843,847</b>	<b>\$2,913,194</b>	<b>2.4%</b>



## GIO



**Megan Nehrbas**  
Senior GIS Manager

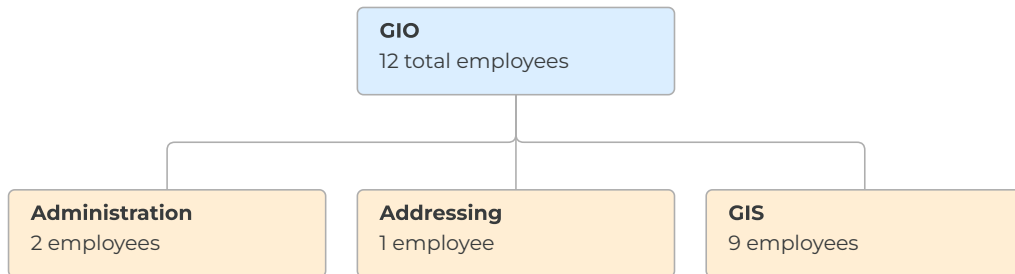
The Geographical Information Office has 4 distinct functions:

- 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. Completed full GIS Architecture Rehost; this involved moving nearly 500 dependent applications, services and programs, as well as migrating not only 200 active GIS using employees, but also migrating and cutting over our public online mapping platforms; this project was completed with virtually no downtime.
2. Activated by EOC during and after the tornado in the spring of 2023.
  - Plotted active 911 calls as they came in, to estimate the approximate tornado path
  - Created damage assessment field capture tools and created field capture plans for teams utilizing known damage locations via 911 calls
  - Created live data feed dashboards for field to office communication; DEMA was able to assess and verify damage levels as they were collected, dramatically shortening recovery requests to FEMA
3. Created and rolled out new building code inspection photo capture application



## Performance Measures

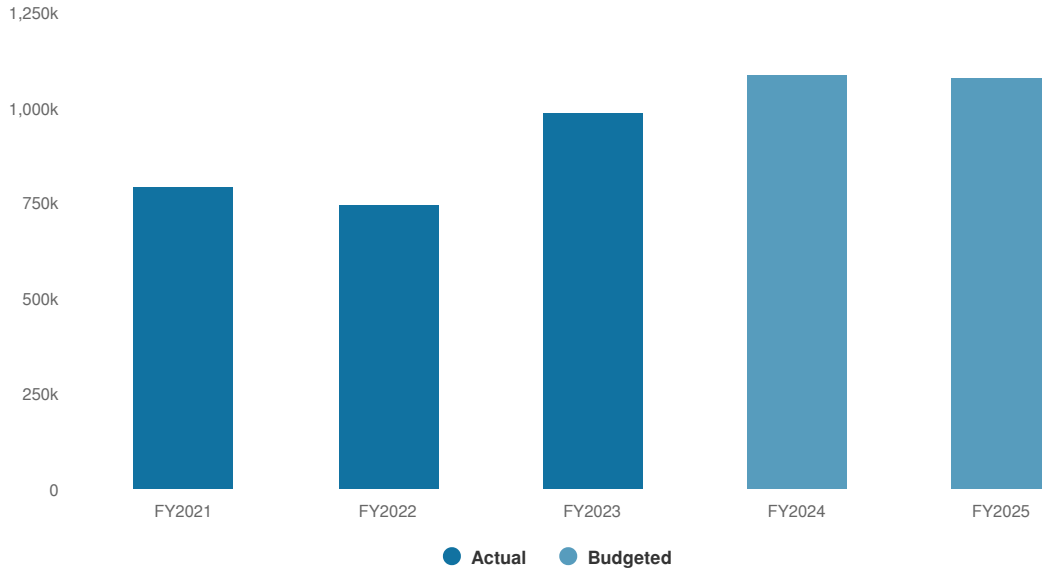
	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 Maintain the County's strong financial position through efficient use of resources	Improve efficiency by implementing at least 2 county processes through GIS	2 processes implemented	2 processes implemented	Implement at least 2 processes	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	100% processed within 2 weeks 1,036 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	100% processed within 2 weeks 5,506 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	7 updates completed	Complete at least 4 updates	Complete at least 4 updates

## Expenditures Summary

The FY 2025 budget was relatively flat when compared to FY 2024.

**\$1,076,271** **-\$8,706**  
(-0.80% vs. prior year)

### GIO Proposed and Historical Budget vs. Actual



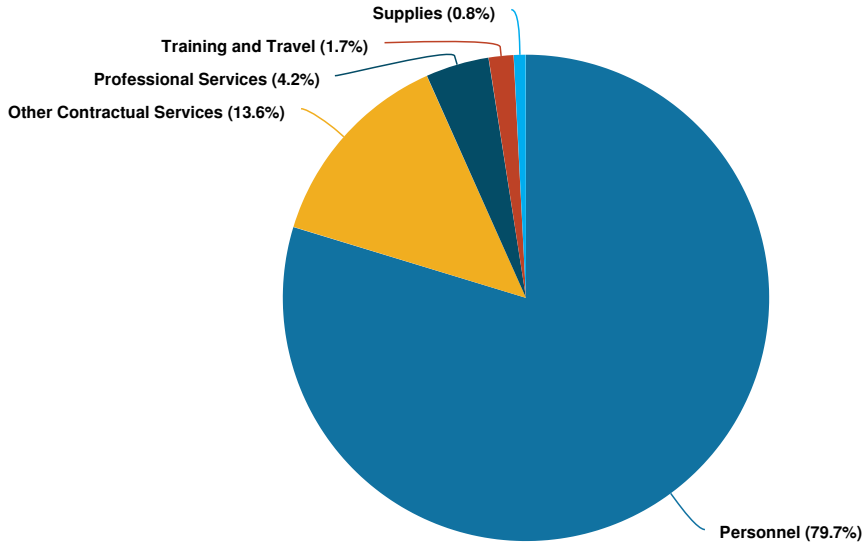
The growth in this department is due to the reliance the County has on the GIS system. Although staffing has not increased, there is less of an allocation of salary time to the sewer fund as more and more GIS projects are focused on land use. There have also been increases to the contract with ESRI and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



# Expenditures by Expense Type

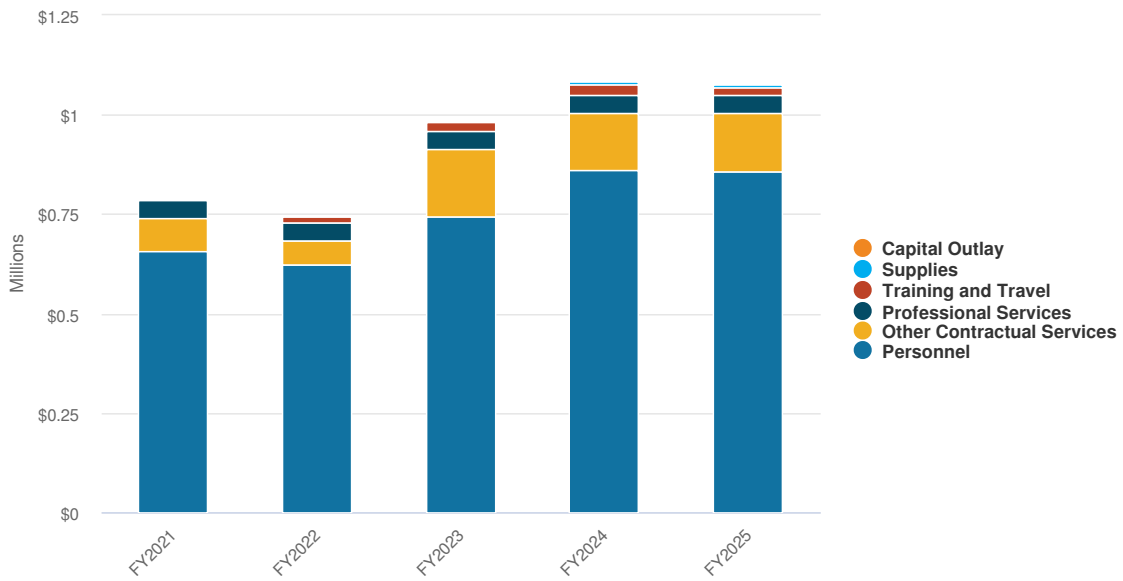
The largest expense of the Graphical Information Office is staffing, followed by ESRI's contractual services costs.

## 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Geographic Info. Salaries	\$467,257	\$561,629	\$564,115	0.4%
Vision Plan	\$148	\$440	\$320	-27.3%
Dental Plan	\$2,351	\$4,400	\$4,880	10.9%
FICA Tax	\$33,684	\$42,965	\$43,155	0.4%
Health Insurance	\$146,691	\$139,200	\$144,000	3.4%
Pension	\$94,694	\$112,326	\$101,540	-9.6%
<b>Total Personnel:</b>	<b>\$744,825</b>	<b>\$860,960</b>	<b>\$858,010</b>	<b>-0.3%</b>
<b>Professional Services</b>				
Other Professional Services	\$45,347	\$45,347	\$45,348	0%
<b>Total Professional Services:</b>	<b>\$45,347</b>	<b>\$45,347</b>	<b>\$45,348</b>	<b>0%</b>
<b>Other Contractual Services</b>				
Communications	\$4,352	\$4,800	\$4,800	0%
Postage & Freight	\$5	\$100	\$100	0%
Insurance	\$1,570	\$1,805	\$2,238	24%
Repairs and Maintenance	\$7,884	\$78,500	\$2,400	-96.9%
Computer Software Maint			\$76,100	N/A
SBITA Financing Principal	\$68,600		\$0	N/A
Other Contractual Services	\$88,500	\$57,915	\$60,785	5%
<b>Total Other Contractual Services:</b>	<b>\$170,912</b>	<b>\$143,120</b>	<b>\$146,423</b>	<b>2.3%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$1,198	\$3,500	\$3,500	0%
Fuel	\$1,540	\$2,820	\$2,820	0%
Dues & Subscriptions	\$919	\$1,050	\$1,050	0%
Uniforms	\$100	\$125	\$125	0%
Maintenance & Repairs Parts	\$1,761	\$1,000	\$750	-25%
Tools and Small Equipment	\$337	\$350	\$350	0%
<b>Total Supplies:</b>	<b>\$5,854</b>	<b>\$8,845</b>	<b>\$8,595</b>	<b>-2.8%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$8,409	\$12,960	\$4,150	-68%
Mileage	\$0	\$600	\$600	0%
Travel	\$11,236	\$13,145	\$13,145	0%
<b>Total Training and Travel:</b>	<b>\$19,645</b>	<b>\$26,705</b>	<b>\$17,895</b>	<b>-33%</b>
<b>Total:</b>	<b>\$986,584</b>	<b>\$1,084,977</b>	<b>\$1,076,271</b>	<b>-0.8%</b>





# Grant-in-Aid



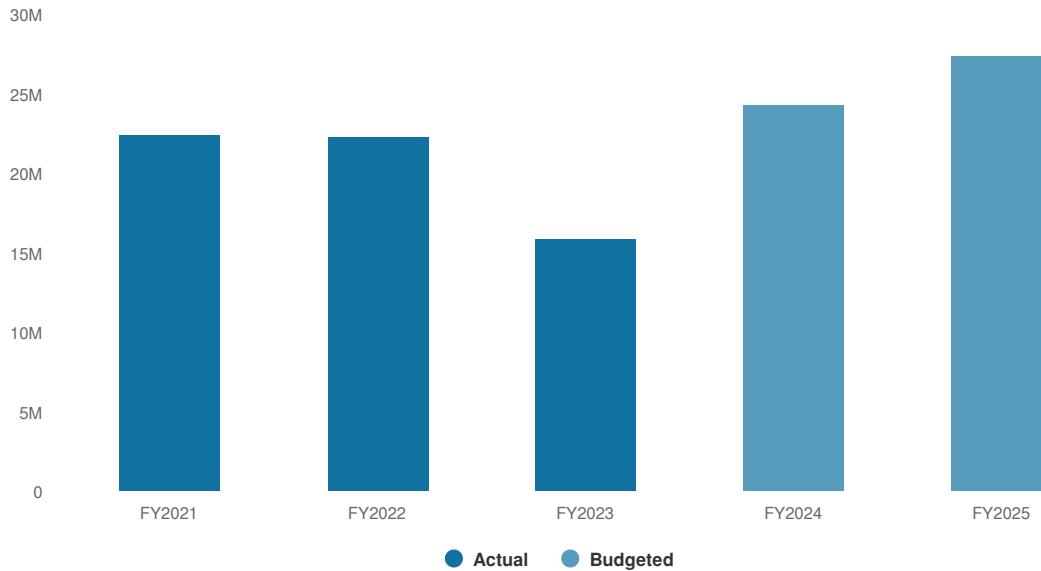
The County's Grant-in-Aid program provides assistance to residents and property owners by partnering with nonprofits. This cost center has no employees. Most of the County's grants fund public safety efforts. Below is a graph that shows the grant breakdown by category.

## Expenditures Summary

The grant-in-aid program increased by \$3.1 million. The growth in grant expense is related to public safety and accommodation tax collections. The County is contributing \$1.0 million to Dewey Beach to help fund an EMS station in Dewey Beach's new joint service building. The MOU with the State Police increased almost \$500,000 and the County's grants to local law enforcement agencies increased by \$115,000.

**\$27,482,856** **\$3,139,270**  
 (12.90% vs. prior year)

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



## Detailed Expenditures

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Expenditures</b>				
Fire Company Grants	\$519,265	\$519,265	\$519,265	0%
Fire Company AUP Grant	\$31,034	\$50,000	\$50,000	0%
Rescue Truck	\$64,909	\$64,909	\$64,909	0%



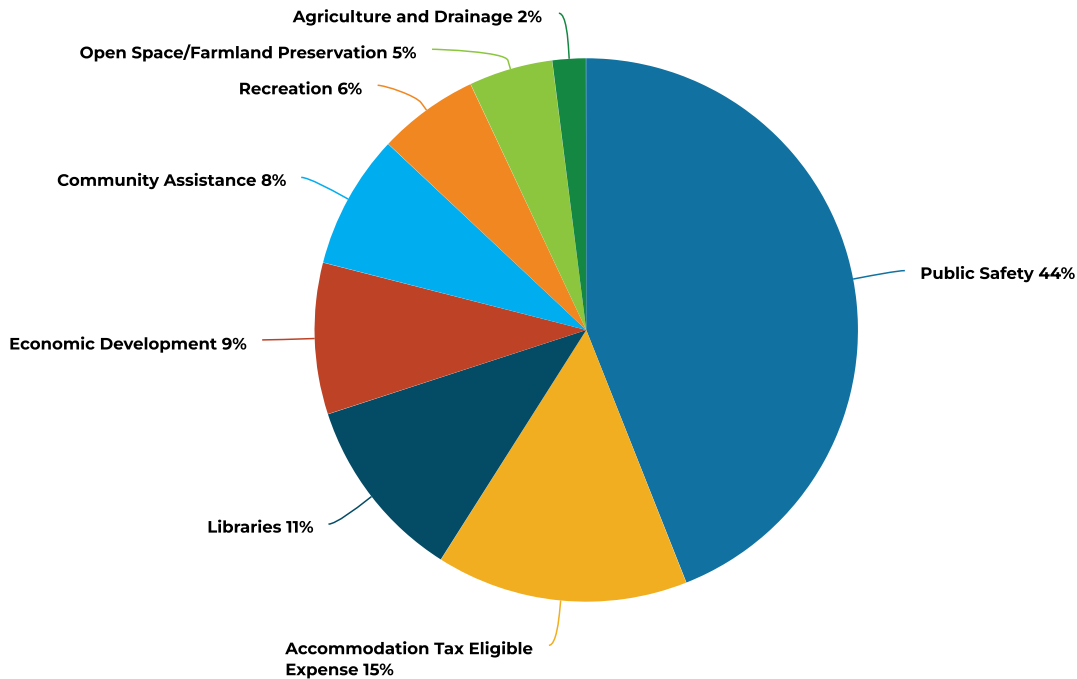
Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Aerial Device	\$60,379	\$60,379	\$60,379	0%
Miscellaneous Fire Grant	\$0	\$200,000	\$150,000	-25%
Fire Service Discretionary	\$2,862,350	\$2,859,600	\$2,859,600	0%
Fire Service Enhancement	\$2,300,737	\$1,800,000	\$1,800,000	0%
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	\$805,000	\$920,000	14.3%
University of Delaware-Rsrch	\$109,049	\$169,049	\$169,049	0%
Soil Conservation Dist Tax Dit	\$125,000	\$125,000	\$125,000	0%
Drainage Grants	\$225,000	\$225,000	\$225,000	0%
Open Space Grants	\$2,150	\$1,417,000	\$1,417,000	0%
Accom. Tax Eligible Exp	\$0	\$3,000,000	\$4,000,000	33.3%
CHEER & Senior Center Grts	\$21,600	\$21,600	\$21,600	0%
Community Action Agency	\$9,600	\$9,600	\$9,600	0%
Human Service Grants	\$233,454	\$245,000	\$225,000	-8.2%
Housing Assistance Grant	\$760,405	\$750,000	\$1,270,000	69.3%
Community/Councilmanic Grants	\$160,450	\$175,000	\$200,000	14.3%
Local Library Grants	\$2,674,599	\$2,747,600	\$2,817,600	2.5%
Local Library Placement Fees	\$245,259	\$200,000	\$200,000	0%
Assistance Relief Fund	\$32,250	\$61,000	\$61,000	0%
Payment in Lieu of Tax	\$9,000	\$9,000	\$9,000	0%
Economic Assistance Grants	\$7,556	\$15,000	\$15,000	0%
Miscellaneous Grants	\$12,500	\$100,000	\$100,000	0%
Misc. Grnt. - Cntr Inland Bays	\$26,200	\$134,000	\$134,000	0%
Misc. Grnt. - Youth	\$27,668	\$25,000	\$25,000	0%
Misc. Grnt. - Econ Dev	\$40,000	\$40,000	\$37,000	-7.5%
Misc. Grnt. - Comm Outreach	\$35,451	\$18,000	\$71,500	297.2%
Misc. Grnt. - Public Safety	\$15,000	\$15,000	\$1,015,000	6,666.7%
Misc. Grnt. - Health Services	\$40,000	\$40,000	\$15,000	-62.5%
Economic Assistant Loan	\$366,193	\$2,500,000	\$2,500,000	0%
Recreation Grants	\$0	\$1,500,000	\$1,500,000	0%
Western Sussex Business Park	\$334,994	\$0	\$0	0%
DDD Grant	\$24,642	\$50,000	\$50,000	0%
State Police Grants	\$3,770,393	\$4,137,787	\$4,601,557	11.2%
Dept of Corrections Grant	\$12,537	\$80,000	\$70,000	-12.5%
<b>Total Expenditures:</b>	<b>\$15,944,422</b>	<b>\$24,343,586</b>	<b>\$27,482,856</b>	<b>12.9%</b>



## 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, \$12.2 million, goes to public safety. The budget includes \$5.7 million to fire and ambulance companies, \$4.6 million to Delaware State Police, \$0.9 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 \$3.0 million of grants. Funding for the libraries comes through a library tax of \$2.0 million, mobile home placement tax of \$200,000, and general property tax of \$800,000. The funding increased by \$70,000 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: 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 \$1,270,000. The breakdown of the \$1,270,000 is:

- \$1,000,000 for emergency housing rehabilitation projects.
- \$250,000 for affordable housing program
- \$20,000 for code weather shelters

## Accommodation Tax Eligible Expenses

The County is authorized to collect an Accommodations Tax. The monies collected from this tax are earmarked for beach nourishment, waterway dredging, economic development, tourism programs, recreational activities, water quality projects, and flood control projects. 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. Again 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 approximately 600 full-time and part-time employees included in this budget as well as over 330 pensioners that we support. Responsibilities include recruitment, hiring, onboarding, training and development, leave and payroll administration, retirement, policy administration, employee grievances, employee communication and engagement, administration of benefits, and succession planning.

### 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**  
7 total employees

### Prior Year's Successes

1. Achieved 100% participation in the pensioner portal
2. Enhanced Performance Evaluation Process to include Exempt Manager, Exempt and Hourly evaluations; reduced competencies from 10 to 5
3. Created a dedicated link on the County Intranet to provide mental health resources for our employees
4. Held reasonable Suspicion/Drug & Alcohol Policy Training for Supervisors & Managers

## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	255% Increase with 220 pensioners enrolled	Participation is now at 100%	N/A
 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 with 1,831 training sessions attended	>30% increase with nearly 500 employee training sessions attended (ex. EMS)	Increase In-Person Training by 30%
 Reduce the County's healthcare costs	Increase wellness program participation by at least 30%	30% increase in wellness program participation  100 employees participated	76% increase in wellness program participation  176 employees participated	157 Participants in Wellness Reimbursement Program. Healthcare claims reduced by \$157,000 with a decrease in wellness program participation	Increase participation by 30%

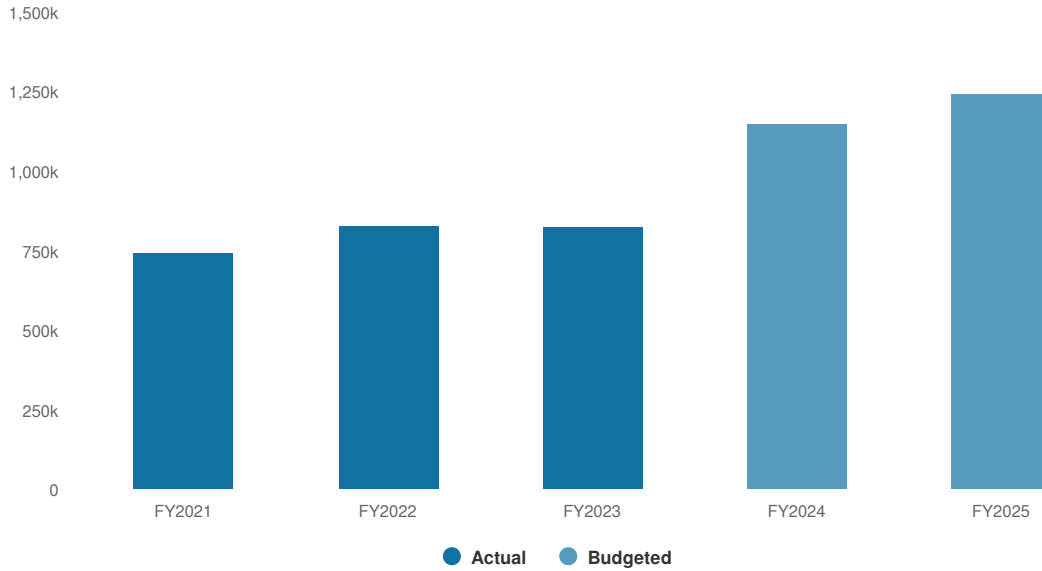


## Expenditures Summary

The FY 2025 budget increased by \$92,000, or 8.0 percent, due to the cost associated with adding a full-time staff position for public safety employees.

**\$1,244,640** **\$92,408**  
(8.02% vs. prior year)

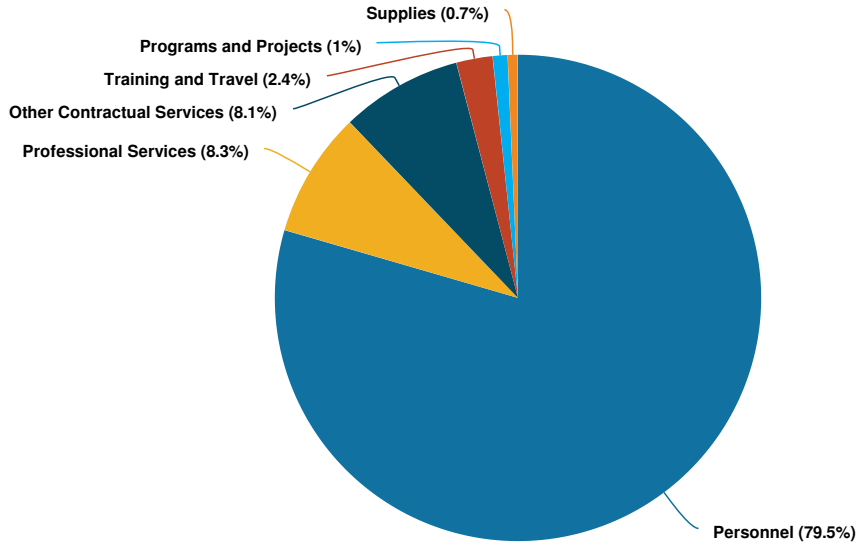
### Human Resources Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

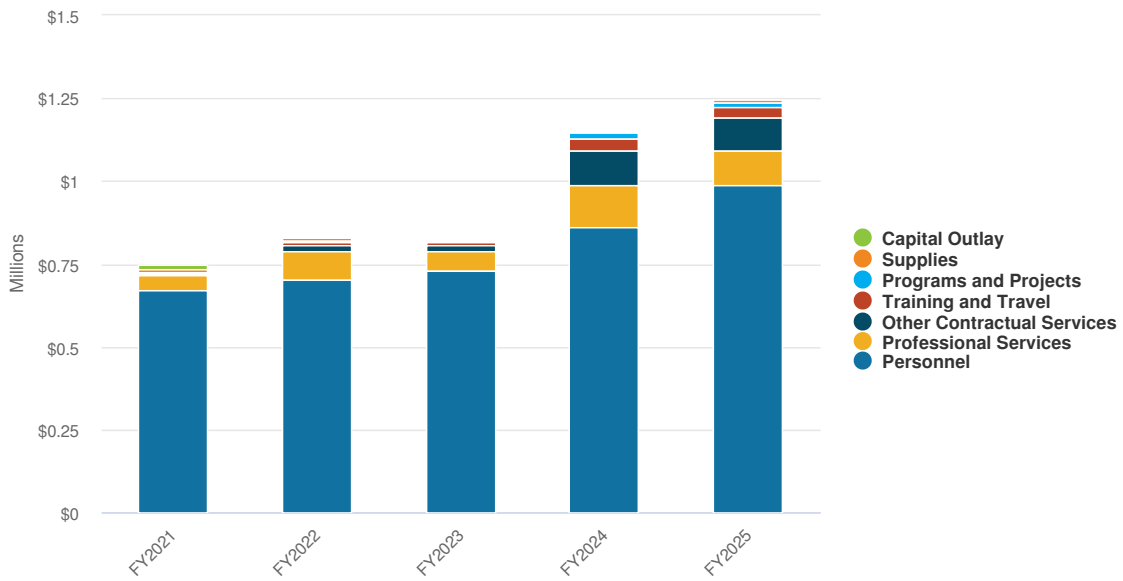
The majority of the expenses in Human Resources are personnel cost.

## Budgeted Expenditures by Expense Type



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

## Budgeted and Historical Expenditures by Expense Type



Personnel costs have increased due to adding staff to help with the growing Public Safety Department.



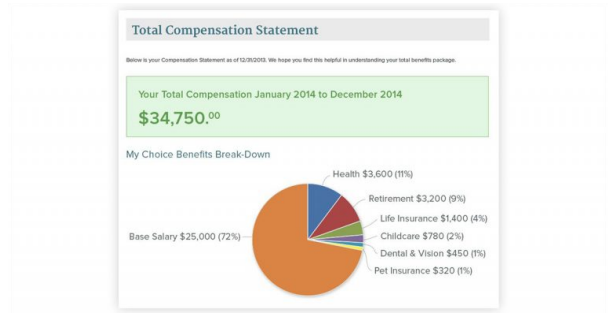
Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Human Resources Salaries	\$487,863	\$560,788	\$644,501	14.9%
Cost Reimbursement - Salaries	-\$176,684	-\$176,309	-\$202,603	14.9%
Vision Plan	\$187	\$330	\$280	-15.2%
Dental Plan	\$3,611	\$3,300	\$4,270	29.4%
FICA Tax	\$35,071	\$42,900	\$49,305	14.9%
Health Insurance	\$109,801	\$104,400	\$126,000	20.7%
Pension	\$100,349	\$112,158	\$116,010	3.4%
Worker s Compensation	\$109,524	\$131,430	\$131,430	0%
Unemployment Compensation	\$0	\$10,000	\$10,000	0%
Salaries - Boards	\$57,545	\$65,000	\$102,500	57.7%
FICA Tax - Boards	\$4,401	\$4,973	\$7,840	57.7%
<b>Total Personnel:</b>	<b>\$731,668</b>	<b>\$858,970</b>	<b>\$989,533</b>	<b>15.2%</b>
<b>Professional Services</b>				
Legal	\$2,730	\$35,000	\$20,000	-42.9%
Other Professional Services	\$67,813	\$118,382	\$108,510	-8.3%
Cost Reimbursement - OP	-\$16,743	-\$25,335	-\$27,688	9.3%
Other Professional Services	\$2,250	\$3,000	\$3,000	0%
<b>Total Professional Services:</b>	<b>\$56,049</b>	<b>\$131,047</b>	<b>\$103,822</b>	<b>-20.8%</b>
<b>Other Contractual Services</b>				
Communications	\$3,034	\$2,500	\$2,700	8%
Postage & Freight	\$843	\$1,200	\$1,000	-16.7%
Repairs and Maintenance	\$4,004	\$4,475	\$4,014	-10.3%
Computer Software	\$0	\$100,000	\$100,000	0%
Printing & Binding	\$54	\$400	\$450	12.5%
Advertising	\$17,626	\$20,000	\$20,000	0%
Cost Reimbursement - Cont Sr	-\$5,250	-\$27,515	-\$27,613	0.4%
<b>Total Other Contractual Services:</b>	<b>\$20,311</b>	<b>\$101,060</b>	<b>\$100,551</b>	<b>-0.5%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$1,957	\$3,500	\$3,500	0%
Dues & Subscriptions	\$1,380	\$3,620	\$3,770	4.1%
Tools and Small Equipment	\$89	\$200	\$3,500	1,650%
Cost Reimbursement Supplies	-\$820	-\$1,566	-\$2,320	48.1%
<b>Total Supplies:</b>	<b>\$2,606</b>	<b>\$5,754</b>	<b>\$8,450</b>	<b>46.9%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$9,829	\$21,800	\$15,500	-28.9%
Cost Reimbursement Misc.	-\$2,359	-\$4,665	-\$3,339	-28.4%
<b>Total Programs and Projects:</b>	<b>\$7,470</b>	<b>\$17,135</b>	<b>\$12,161</b>	<b>-29%</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$0	\$8,600	\$5,000	-41.9%
Inhouse Training	\$9,170	\$13,500	\$14,600	8.1%
Mileage	\$0	\$500	\$500	0%
Travel	\$50	\$7,000	\$3,000	-57.1%
Cost Reimbursement T & E	-\$2,213	-\$6,334	-\$4,977	-21.4%
Tuition	\$0	\$15,000	\$12,000	-20%
<b>Total Training and Travel:</b>	<b>\$7,007</b>	<b>\$38,266</b>	<b>\$30,123</b>	<b>-21.3%</b>
<b>Total:</b>	<b>\$825,111</b>	<b>\$1,152,232</b>	<b>\$1,244,640</b>	<b>8%</b>

## 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 initiative includes developing pay codes, pay rules, testing and full implementation.



# Information Technology



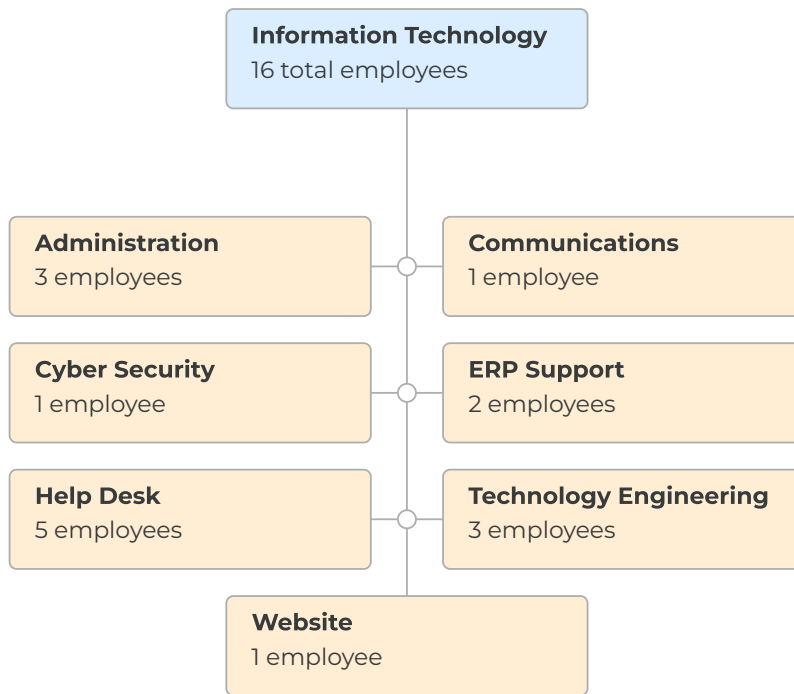
**Dwayne Kilgo**  
Director of Information Technology

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. Completed the technology and IT infrastructure in new EMS headquarters
2. Implemented new enterprise backup and recovery system with ransomware protection
3. Continued partnership with the State of Delaware in providing broadband in Sussex County in underserved locations
4. Continued partnership with the State of Delaware to provide funding to address cybersecurity risks and threats
5. Deployed new access switches throughout the County



## Performance Measures

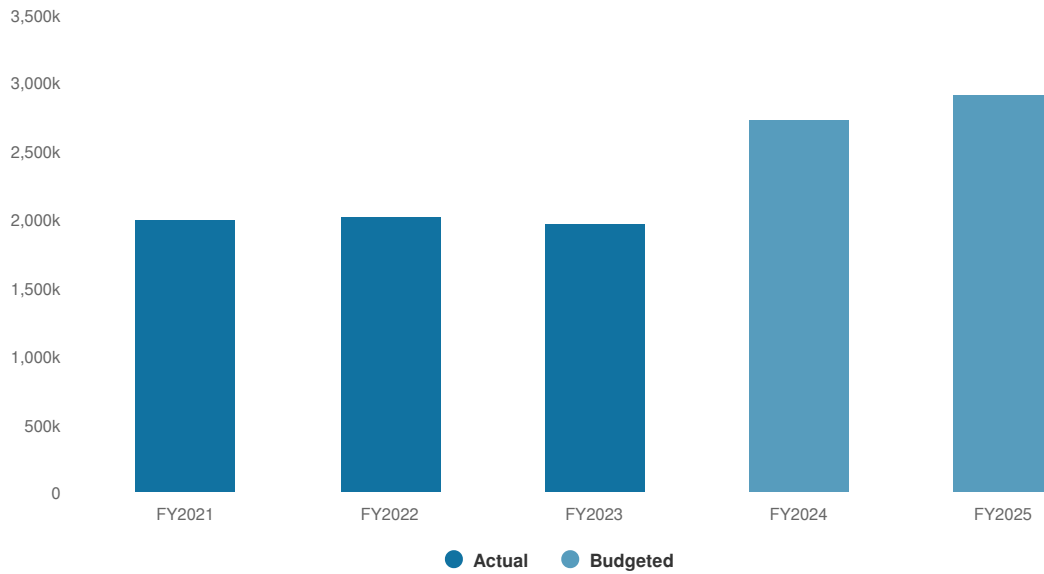
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Target
 Maintain the County's strong financial position through efficient use of resources	Improve effectiveness by implementing at least one new I.T.automated process	new measure	2 new automated processes created	3 new automated processes created to date	>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	3 hours of network disruption during work hours	6 hours of network disruption during work hours to date	<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	75% completed	80% completed to date	>85% of staff to complete training

## Expenditures Summary

The FY 2025 budget increased \$189,000, or 6.9%. The increase is due to the cost associated with the hosting enhancement for the County's Enterprise Resource Planning (ERP) system.

**\$2,914,776** **\$189,314**  
(6.95% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual



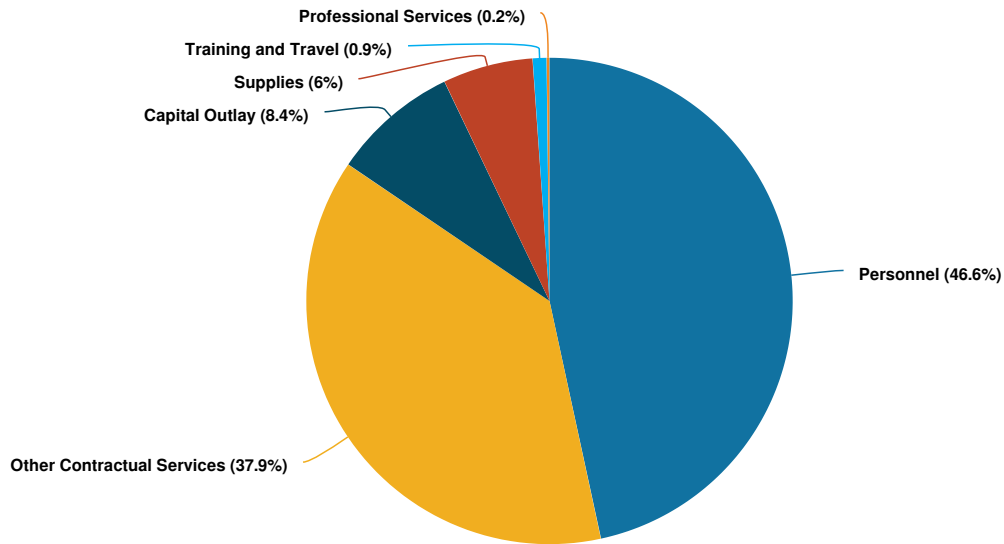
As the County relies more and more on technology, the cost of this department continues to rise. The cost of maintenance agreements and cyber security initiatives both have seen a rise in costs.



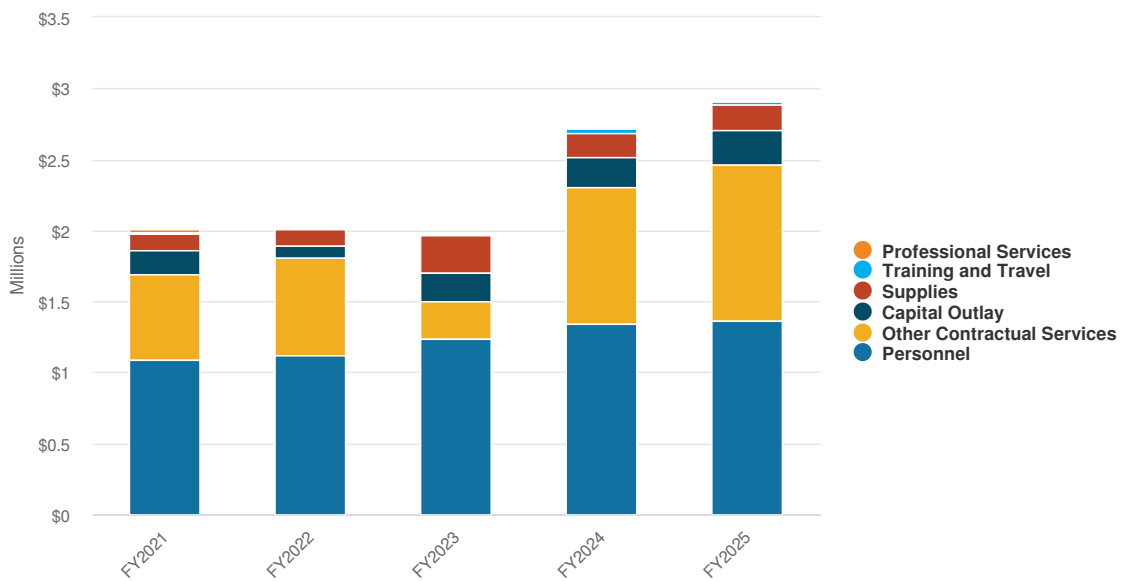
## Expenditures by Expense Type

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
IT Salaries	\$1,055,275	\$1,104,548	\$1,185,525	7.3%
Cost Reimbursement - Salaries	-\$383,265	-\$356,587	-\$429,123	20.3%
Vision Plan	\$498	\$880	\$640	-27.3%
Dental Plan	\$9,599	\$8,800	\$9,760	10.9%
FICA Tax	\$76,852	\$84,498	\$90,693	7.3%
Health Insurance	\$291,160	\$278,400	\$288,000	3.4%
Pension	\$184,299	\$220,909	\$213,394	-3.4%
<b>Total Personnel:</b>	<b>\$1,234,417</b>	<b>\$1,341,448</b>	<b>\$1,358,889</b>	<b>1.3%</b>
<b>Professional Services</b>				
Other Professional Services	\$935	\$10,000	\$10,000	0%
Cost Reimbursement - OP	-\$467	-\$4,500	-\$4,500	0%
<b>Total Professional Services:</b>	<b>\$468</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>0%</b>
<b>Other Contractual Services</b>				
Communications	\$59,778	\$44,300	\$118,030	166.4%
Postage & Freight	\$0	\$50	\$50	0%
Utilities	\$501	\$5,000	\$500	-90%
Insurance	\$7,373	\$8,479	\$8,547	0.8%
Repairs and Maintenance	\$461,481	\$1,559,500	\$1,676,000	7.5%
SBITA Financing Principal	\$218,996		\$0	N/A
Advertising	\$314	\$1,500	\$1,500	0%
Other Contractual Services	\$24,487	\$0	\$5,000	N/A
Cost Reimbursement - Cont Sr	-\$510,619	-\$653,275	-\$705,700	8%
<b>Total Other Contractual Services:</b>	<b>\$262,311</b>	<b>\$965,554</b>	<b>\$1,103,927</b>	<b>14.3%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$799	\$2,000	\$2,500	25%
Fuel	\$2,557	\$3,000	\$3,000	0%
Dues & Subscriptions	\$1,206	\$710	\$710	0%
Uniforms	\$3,097	\$3,200	\$3,200	0%
Maintenance & Repairs Parts	\$108	\$1,800	\$8,000	344.4%
Tools and Small Equipment	\$34,368	\$65,000	\$60,000	-7.7%
Sm. Computer Equipment - 5422	\$223,127	\$122,500	\$122,500	0%
Cost Reimbursement Supplies	\$0	-\$25,000	-\$25,000	0%
<b>Total Supplies:</b>	<b>\$265,262</b>	<b>\$173,210</b>	<b>\$174,910</b>	<b>1%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$6,864	\$20,000	\$16,000	-20%
Mileage	\$126	\$250	\$300	20%
Travel	\$131	\$10,500	\$10,500	0%
<b>Total Training and Travel:</b>	<b>\$7,121</b>	<b>\$30,750</b>	<b>\$26,800</b>	<b>-12.8%</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Capital Outlay</b>				
Machinery and Equipment	\$410,504	\$380,000	\$445,000	17.1%
Cost Reimbursement - Capital	-\$205,252	-\$171,000	-\$200,250	17.1%
<b>Total Capital Outlay:</b>	<b>\$205,252</b>	<b>\$209,000</b>	<b>\$244,750</b>	<b>17.1%</b>
<b>Total:</b>	<b>\$1,974,830</b>	<b>\$2,725,462</b>	<b>\$2,914,776</b>	<b>6.9%</b>

## Initiative #1 - Redesign of County Website - \$90,000

It has been 11 years since the launch of the Sussex County website. As with all technologies and services, the County should redesign its website to maintain a simple and clean environment that will allow fast and easy navigation for our constituents and visitors of our County, as well as improved functionality.



## Initiative #2 - County ERP Migration to Hosted Cloud Services - \$300,000

Since 2011, Sussex County has managed the continued growth of its ERP system, adding numerous modules since the original implementation. Increases in data storage and performance needs have resulted in large expenditures on system infrastructure. Maintaining the security, compliance, and scalability of such a large system is a constant challenge. In order to minimize these challenges, along with continued accessibility and disaster recovery, we are suggesting that Sussex County moves to Enhanced ERP Cloud Services.



## Legal



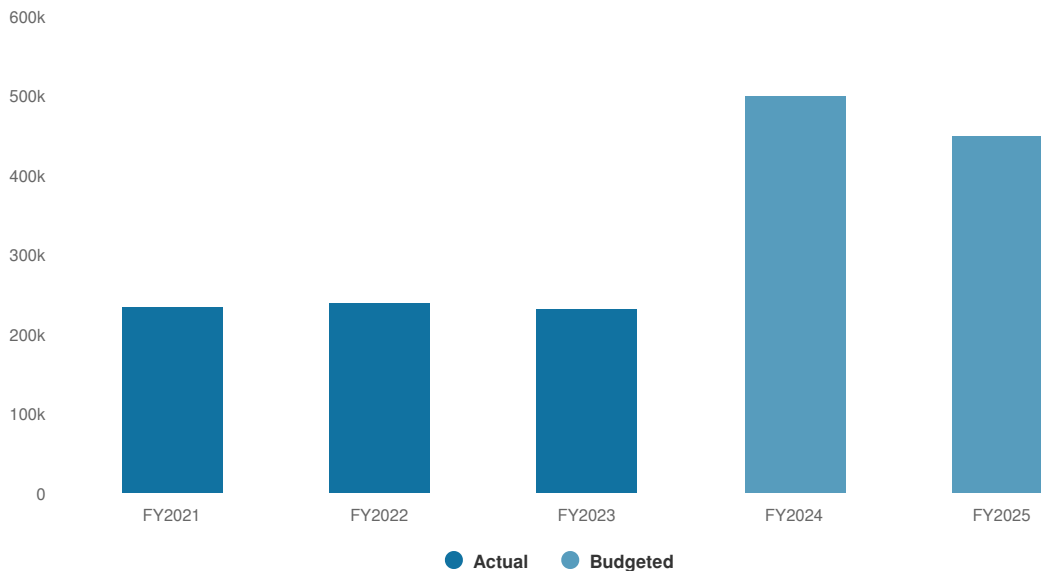
Sussex County does not have an in-house legal department with employees. Moore and Rutt, P.A., is the legal firm appointed by the County Council; they represent the Council and the Board of Adjustment. Parkowski, Guerke and Swayze, P.A., is the appointed Assistant County Attorney and represents the Planning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

**\$450,000** **-\$50,000**  
 (-10.00% vs. prior year)

#### Legal Proposed and Historical Budget vs. Actual



### Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Professional Services</b>				
Legal	\$232,892	\$500,000	\$450,000	-10%
<b>Total Professional Services:</b>	<b>\$232,892</b>	<b>\$500,000</b>	<b>\$450,000</b>	<b>-10%</b>



## Library



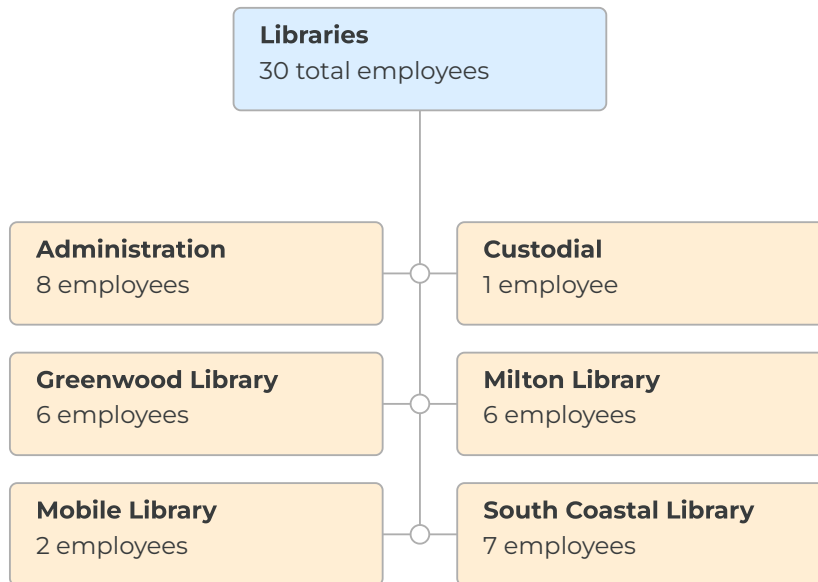
**Rachel Lynch**  
County Librarian

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 FY23...

**27,090** 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

**\$325,080**



Based on Fed Ex/Kinkos pricing

**PROGRAMS**

**26,911**



People attended **1,999** programs offered by the County Libraries.

A VALUE OF **\$240,145**

Based on the average entertainment/Program attendance fee

**347,925** ITEMS

were checked out from Sussex County Libraries



A TOTAL

VALUE OF OVER

**\$5,085,933**

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

**LIBRARIES WERE VISITED 214,403**

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

A VALUE OF

**\$4,288,060**

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 FY23

**SUSSEXCOUNTY.LIB.DE.US**



## Prior Year's Successes

### **Library Administration**

1. Organized and facilitated the second Sussex Libraries Regional Spelling Bee; this spelling bee, the only one offered in Sussex County, will allow a Sussex County elementary school student to travel to Washington D.C., to compete in the Scripps National Spelling Bee
2. Conducted 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. Organize and facilitate in May, in partnership with the other libraries in Sussex County, the third annual Children's Book Festival; this event, hosted by the Georgetown Library, will feature children's authors from Delaware and neighboring states and provide an educational and family-friendly fun event

### **Greenwood**

1. Organized and facilitated a Tiny Art Show, a multi-generational program providing participants of all ages the chance to work together in an artistic format. The month-long event was well received and appreciated by the community
2. Instituted a Read and Bead program to encourage greater reading participation among children, leading to a 31% increase in the number of minutes children read
3. Hosted a three-part series on disaster preparedness that included Preparing an Important Documents Binder, Signing up for Smart911 and DENS and Creating an Emergency Plan
4. Restructured staff schedules to be more efficient and provide the best coverage during open hours
5. On June 15th, host an open house to celebrate the 10-year anniversary of the opening of the Greenwood library in its current building; the day is planned to include fun, family-friendly activities and awareness of all the library has to offer

### **Milton**

1. Facilitated the Hispanic Heritage event, an opportunity to celebrate Delaware's diverse and multicultural 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. Organized and facilitated an outreach event at a Milton apartment complex, along with the bookmobile, to reach underserved people and register new library card users
3. Hired enthusiastic and reliable staff to fill the multiple open positions in the Milton Library
4. Created more display areas throughout the library to offer passive reader's advisory recommendations of library materials and market upcoming programs and events
5. Reorganized and relabeled the non-fiction book section in the children's room to assist patrons in finding materials and help staff develop their reader's advisory skills

### **South Coastal**

1. Actively participated in the first annual Deaf Fest by planning and presenting library services and materials that specifically served the needs of the deaf community; staff took sign-language courses prior to the event as a show of good faith and willingness to assist the approx. 400 people who were in attendance
2. Partnered for the second year with the Ocean View Police Department to host a library booth at the Cops & Goblins family event, promoting library services and resources to approximately 1,800 adults and providing paperback books to 569 children, increasing the library contact with the community by approximately 20%
3. Increased outreach to local schools/children's centers by adding another school and partnering with a local church to add an after-school library program
4. Created a true-crime book club where attendees read true-crime books, discuss them and try to find alternative theories and follow the clues, with a special visit by Delaware State Attorney General Kathleen Jennings to discuss the Steven Pennell case where she was the prosecuting attorney

### **Mobile Library**

1. Added a new year-round public stop in the previously underserved area of Slaughter Beach and a new summer stop at Virginia Commons, Seaford
2. Delivered approximately 300 gently used books to a halfway house in Seaford, Code Purple, Little Free Libraries, Tidal Health, several nursing homes and local hospitals.
3. Participated in the Indian River School District Summer School program by offering a story time and activity to over 250 children










# Pictures Tell the Success Story of FY 2023



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	2 new partnership events	>10% increase in outreach events	>10% increase in outreach events
 To create greater equity within the community by engaging our patrons with more diverse programming that highlights literacy, health, science, art and music. (Greenwood)	Increase the number of adult and teen programs by 5 each and attendance by 10%	83 Adult and teen programs 630 attendees	100 Adult and teen programs 644 attendees	105 Adult and teen programs >10% increase in attendance	110 Adult and teen programs >10% increase in attendance
 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 cardholders by 5%	New Measure 6,965 card holders	7,187 card holders	>5% increase in new cardholders	>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	9 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 attendance at public stops and events by 10% each year	10% increase in attendance 100 Attendees	10% increase in attendance 185 attendees	>10% increase in attendance	>10% increase in attendance

## Expenditures Summary

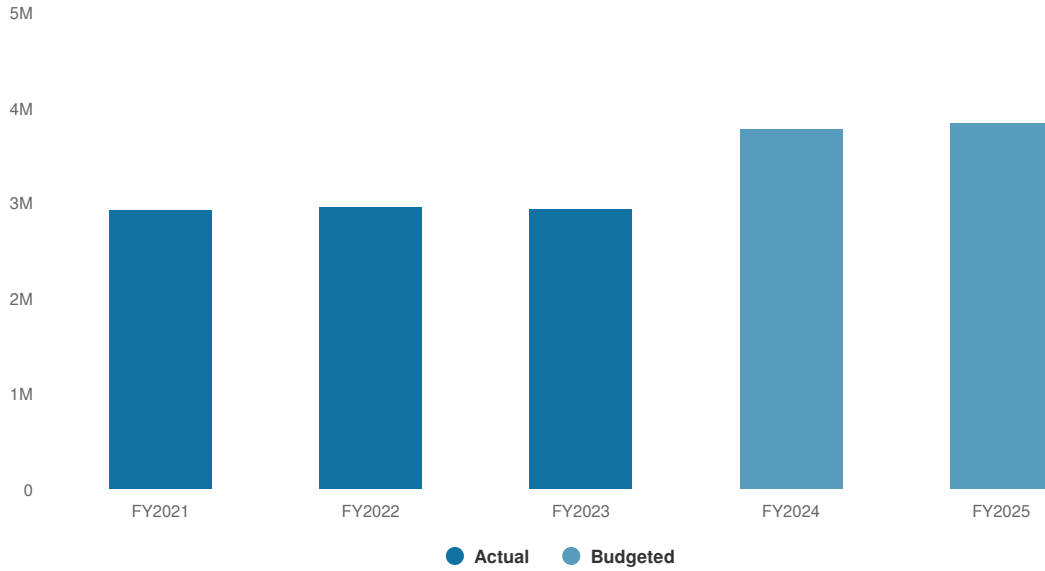
The FY 2025 budget increased \$57,000 or 1.5% over the FY 2024 budget.

\$3,835,996
\$57,204  
(1.51% vs. prior year)





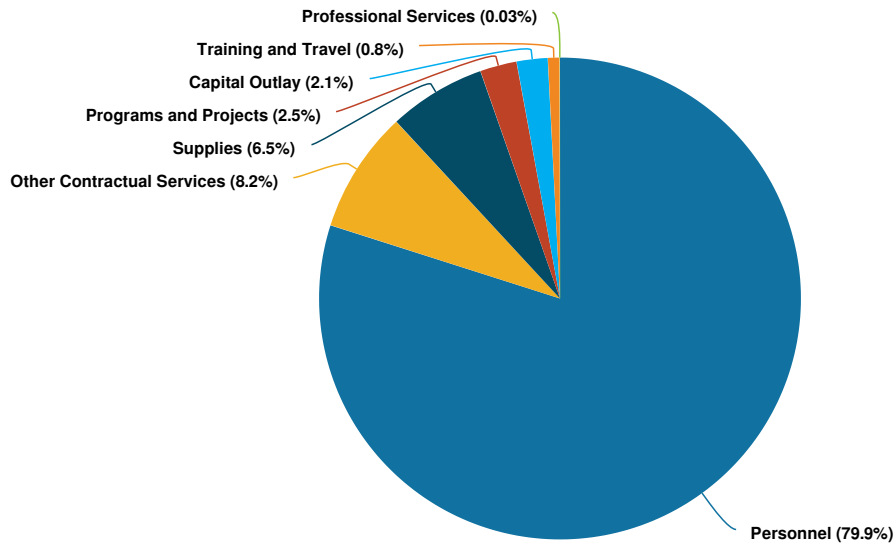
### Library Proposed and Historical Budget vs. Actual



### 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.

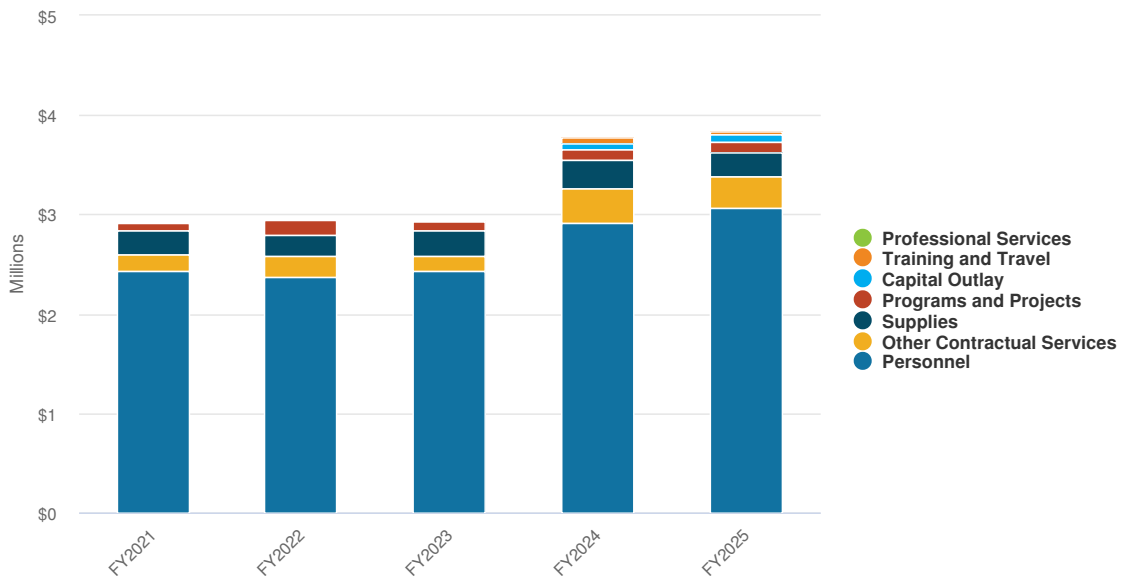
#### Budgeted Expenditures by Expense Type



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

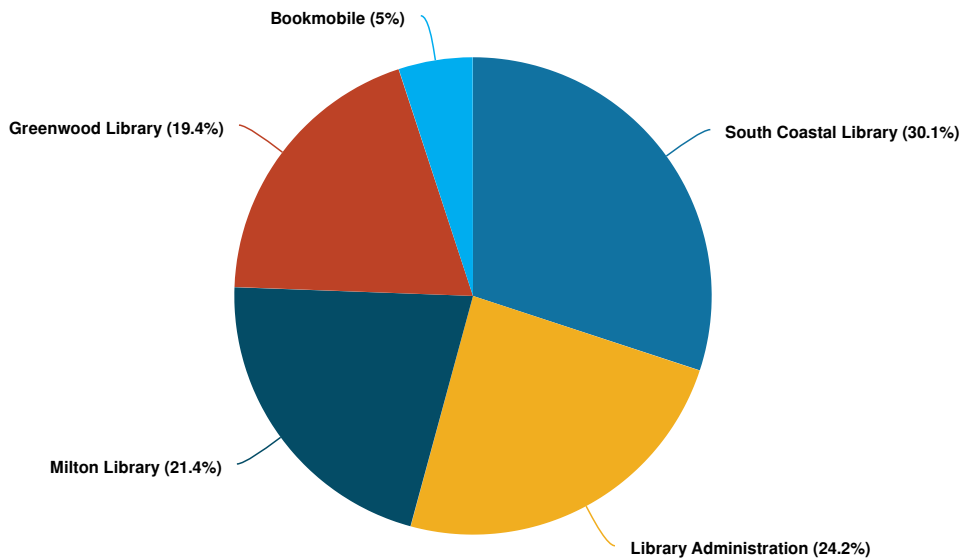


## Budgeted and Historical Expenditures by Expense Type



## Expenditures by Function

### Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Expenditures				
Library				



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Library Admin Salaries	\$370,471	\$460,291	\$485,794	5.5%
Vision Plan	\$169	\$495	\$360	-27.3%
Dental Plan	\$3,432	\$4,950	\$5,490	10.9%
FICA Tax	\$27,167	\$35,212	\$37,164	5.5%
Health Insurance	\$125,591	\$156,600	\$162,000	3.4%
Pension	\$77,679	\$92,058	\$87,443	-5%
Mobile Library Salaries	\$85,701	\$90,497	\$94,303	4.2%
Vision Plan	\$62	\$110	\$80	-27.3%
Dental Plan	\$1,204	\$1,100	\$1,220	10.9%
FICA Tax	\$6,370	\$6,923	\$7,215	4.2%
Health Insurance	\$36,361	\$34,800	\$36,000	3.4%
Pension	\$15,147	\$18,099	\$16,975	-6.2%
South Coastal Library Salaries	\$458,016	\$623,152	\$721,195	15.7%
Vision Plan	\$218	\$385	\$280	-27.3%
Dental Plan	\$4,213	\$3,850	\$4,270	10.9%
FICA Tax	\$33,838	\$47,671	\$55,172	15.7%
Health Insurance	\$127,306	\$121,800	\$126,000	3.4%
Pension	\$54,169	\$64,933	\$63,803	-1.7%
Greenwood Library Salaries	\$310,344	\$405,195	\$397,364	-1.9%
Vision Plan	\$158	\$330	\$240	-27.3%
Dental Plan	\$3,170	\$3,300	\$3,660	10.9%
FICA Tax	\$22,568	\$30,997	\$30,400	-1.9%
Health Insurance	\$97,360	\$104,400	\$108,000	3.4%
Pension	\$48,663	\$49,439	\$52,330	5.8%
Milton Library Salaries	\$342,737	\$367,479	\$376,614	2.5%
Vision Plan	\$175	\$330	\$240	-27.3%
Dental Plan	\$3,261	\$3,300	\$3,660	10.9%
FICA Tax	\$24,395	\$28,112	\$28,810	2.5%
Health Insurance	\$103,073	\$104,400	\$108,000	3.4%
Pension	\$48,655	\$54,258	\$51,944	-4.3%
<b>Total Personnel:</b>	<b>\$2,431,670</b>	<b>\$2,914,466</b>	<b>\$3,066,026</b>	<b>5.2%</b>
<b>Professional Services</b>				
Other Professional Services	\$298	\$1,000	\$1,000	0%
<b>Total Professional Services:</b>	<b>\$298</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
<b>Other Contractual Services</b>				
Communications	\$3,703	\$5,160	\$5,160	0%
Postage & Freight	\$4,474	\$4,400	\$4,500	2.3%
Repairs and Maintenance	\$5,043	\$5,670	\$5,700	0.5%
Printing & Binding	\$115	\$500	\$500	0%
Advertising	\$359	\$400	\$400	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Other Contractual Services	\$2,203	\$39,300	\$39,400	0.3%
Communications	\$1,469	\$1,500	\$1,500	0%
Insurance	\$2,408	\$2,769	\$3,501	26.4%
Repairs and Maintenance	\$834	\$3,300	\$3,300	0%
Printing & Binding	\$0	\$250	\$250	0%
Communications	\$5,546	\$6,072	\$6,072	0%
Utilities	\$1,920	\$2,080	\$2,080	0%
Utilities - Electric - 5710	\$24,043	\$26,500	\$26,500	0%
Utilities - Fuel - 5715	\$8,657	\$12,000	\$14,000	16.7%
Insurance	\$4,917	\$5,654	\$5,082	-10.1%
Repairs and Maintenance	\$5,556	\$47,116	\$22,576	-52.1%
Advertising	\$228	\$0	\$0	0%
Other Contractual Services	\$528	\$600	\$792	32%
Communications	\$3,314	\$3,600	\$3,600	0%
Utilities	\$2,624	\$3,000	\$3,720	24%
Utilities - Electric - 5710	\$15,050	\$15,800	\$16,000	1.3%
Utilities - Fuel - 5715	\$5,639	\$9,000	\$9,000	0%
Rental and Leases	\$140	\$160	\$170	6.3%
Repairs and Maintenance	\$13,582	\$35,850	\$48,100	34.2%
Other Contractual Services	\$264	\$300	\$468	56%
Communications	\$3,385	\$3,552	\$6,552	84.5%
Utilities	\$1,130	\$1,280	\$1,340	4.7%
Utilities - Electric - 5710	\$17,971	\$18,700	\$18,700	0%
Utilities - Fuel - 5715	\$4,427	\$9,000	\$9,000	0%
Rental and Leases	\$0	\$375	\$500	33.3%
Insurance	\$4,777	\$30,988	\$4,714	-84.8%
Repairs and Maintenance	\$9,658	\$51,225	\$50,505	-1.4%
Other Contractual Services	\$264	\$300	\$468	56%
<b>Total Other Contractual Services:</b>	<b>\$154,228</b>	<b>\$346,401</b>	<b>\$314,150</b>	<b>-9.3%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$1,814	\$2,800	\$2,800	0%
Dues & Subscriptions	\$10,884	\$11,949	\$12,264	2.6%
Permanent Record Books	\$10,518	\$10,000	\$7,000	-30%
Maintenance & Repairs Parts	\$284	\$300	\$300	0%
Tools and Small Equipment	\$1,603	\$300	\$3,000	900%
Sm. Computer Equipment - 5422	\$0	\$500	\$500	0%
Other Supplies	\$2,441	\$2,930	\$2,000	-31.7%
Office / Operating Supplies	\$348	\$400	\$400	0%
Fuel	\$2,444	\$2,640	\$2,640	0%
Dues & Subscriptions	\$408	\$738	\$738	0%
Permanent Record Books	\$10,371	\$10,500	\$12,500	19%
Uniforms	\$0	\$200	\$0	-100%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Maintenance & Repairs Parts	\$68	\$500	\$500	0%
Tools and Small Equipment	\$225	\$360	\$360	0%
Sm. Computer Equipment - 5422	\$0	\$150	\$150	0%
Other Supplies	\$4,755	\$5,000	\$2,500	-50%
Office / Operating Supplies	\$12,783	\$15,500	\$16,270	5%
Fuel	\$201	\$400	\$400	0%
Dues & Subscriptions	\$10,817	\$11,432	\$11,432	0%
Permanent Record Books	\$36,300	\$35,000	\$35,000	0%
Maintenance & Repairs Parts	\$9,257	\$3,000	\$3,000	0%
Tools and Small Equipment	\$133	\$3,000	\$4,500	50%
Sm. Computer Equipment - 5422	\$0	\$300	\$300	0%
Other Supplies	\$12,441	\$14,000	\$14,000	0%
Office / Operating Supplies	\$8,105	\$8,000	\$8,000	0%
Dues & Subscriptions	\$6,687	\$8,287	\$8,287	0%
Permanent Record Books	\$27,286	\$26,000	\$26,000	0%
Maintenance & Repairs Parts	\$678	\$2,500	\$2,500	0%
Tools and Small Equipment	\$5,950	\$17,736	\$1,000	-94.4%
Other Supplies	\$7,110	\$8,500	\$8,500	0%
Office / Operating Supplies	\$8,282	\$9,000	\$9,000	0%
Dues & Subscriptions	\$7,835	\$7,507	\$7,555	0.6%
Permanent Record Books	\$26,614	\$24,000	\$24,000	0%
Maintenance & Repairs Parts	\$1,814	\$28,500	\$4,500	-84.2%
Tools and Small Equipment	\$13,521	\$6,342	\$1,000	-84.2%
Sm. Computer Equipment - 5422	\$0	\$7,424	\$7,424	0%
Other Supplies	\$5,900	\$10,000	\$10,000	0%
<b>Total Supplies:</b>	<b>\$247,878</b>	<b>\$295,695</b>	<b>\$250,320</b>	<b>-15.3%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$5,021	\$5,500	\$5,000	-9.1%
Miscellaneous	\$50,000	\$50,000	\$50,000	0%
Programs and Projects	\$337	\$1,000	\$1,000	0%
Programs and Projects	\$9,967	\$13,000	\$13,000	0%
Programs and Projects	\$11,191	\$12,000	\$13,000	8.3%
Miscellaneous	\$1,925	\$0	\$0	0%
Programs and Projects	\$11,876	\$12,000	\$13,000	8.3%
<b>Total Programs and Projects:</b>	<b>\$90,317</b>	<b>\$93,500</b>	<b>\$95,000</b>	<b>1.6%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$498	\$3,120	\$1,720	-44.9%
Inhouse Training	\$785	\$3,000	\$3,000	0%
Mileage	\$55	\$300	\$300	0%
Travel	\$2,128	\$12,160	\$3,870	-68.2%
Seminars/Conferences/Training	\$1,220	\$1,200	\$1,750	45.8%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Mileage	\$41	\$200	\$200	0%
Travel	\$4,337	\$5,720	\$6,120	7%
Seminars/Conferences/Training	\$1,667	\$3,300	\$3,520	6.7%
Mileage	\$344	\$1,000	\$800	-20%
Travel	\$1,955	\$6,260	\$3,180	-49.2%
Seminars/Conferences/Training	\$170	\$2,300	\$1,500	-34.8%
Mileage	\$109	\$800	\$500	-37.5%
Travel	\$60	\$5,960	\$360	-94%
Seminars/Conferences/Training	\$328	\$2,560	\$1,760	-31.2%
Mileage	\$66	\$800	\$500	-37.5%
Travel	\$0	\$6,020	\$420	-93%
<b>Total Training and Travel:</b>	<b>\$13,763</b>	<b>\$54,700</b>	<b>\$29,500</b>	<b>-46.1%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$5,537	\$73,030	\$0	-100%
Improvements	\$0	\$0	\$80,000	N/A
<b>Total Capital Outlay:</b>	<b>\$5,537</b>	<b>\$73,030</b>	<b>\$80,000</b>	<b>9.5%</b>
<b>Total Library:</b>	<b>\$2,943,691</b>	<b>\$3,778,792</b>	<b>\$3,835,996</b>	<b>1.5%</b>
<b>Total Expenditures:</b>	<b>\$2,943,691</b>	<b>\$3,778,792</b>	<b>\$3,835,996</b>	<b>1.5%</b>

## Initiative - Upkeep of County Library Facilities - \$442,500 (in capital projects)

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 Engineering Department are:

- Replacing the half of the HVAC systems in the South Coastal Library (\$362,500)
- Repairing sidewalks at the Milton Library (\$80,000)



## Initiative 2 - Purchase of a Replacement Bookmobile - \$400,000 (in capital projects)

The Sussex County Mobile Library is a 1998, 33-ft Thomas-built bus with a diesel engine and CDL driver restriction. This 26 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



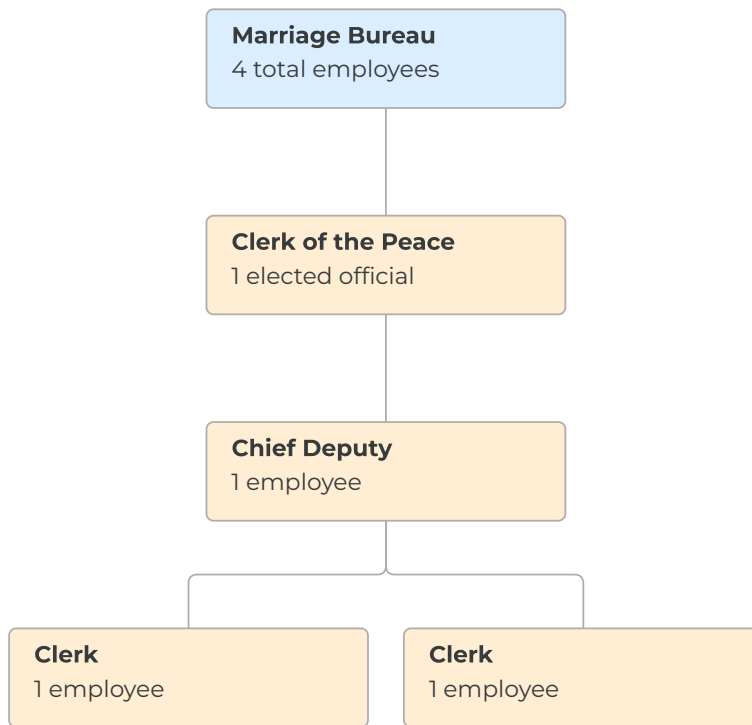
**Norman A. Jones Jr. (Jay)**  
Clerk of the Peace

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. Updated the Sussex County Marriage Bureau website; there are now two sites, one in English and one in Spanish



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	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 licenses issued per employee 1,624 total marriage licenses issued	525 licenses issued per employee 1577 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	676 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% compliant 2,158 certified copies issued	100% 24-hour turnaround	100% 24-hour turnaround

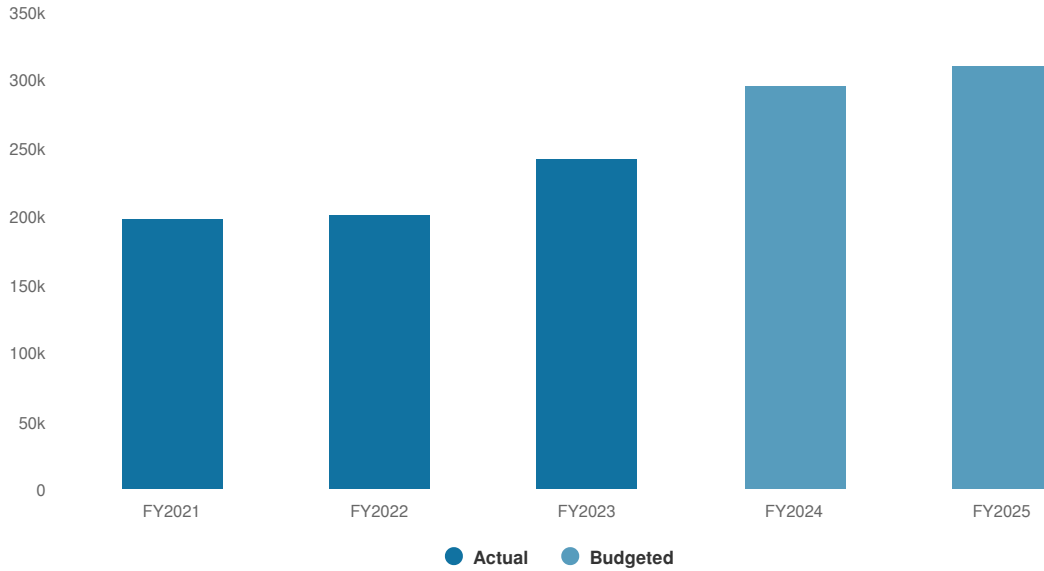


## Expenditures Summary

The FY 2025 budget increased \$15,000, or 4.9%, due to employment costs.

**\$310,430** **\$14,607**  
(4.94% vs. prior year)

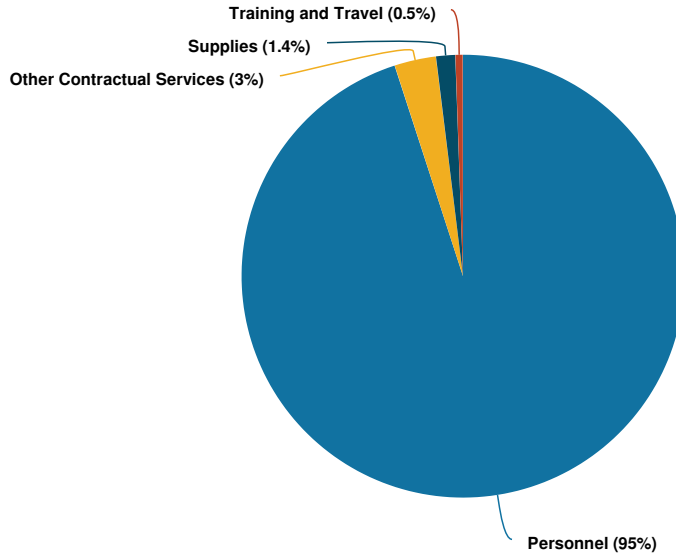
### Marriage Bureau Proposed and Historical Budget vs. Actual



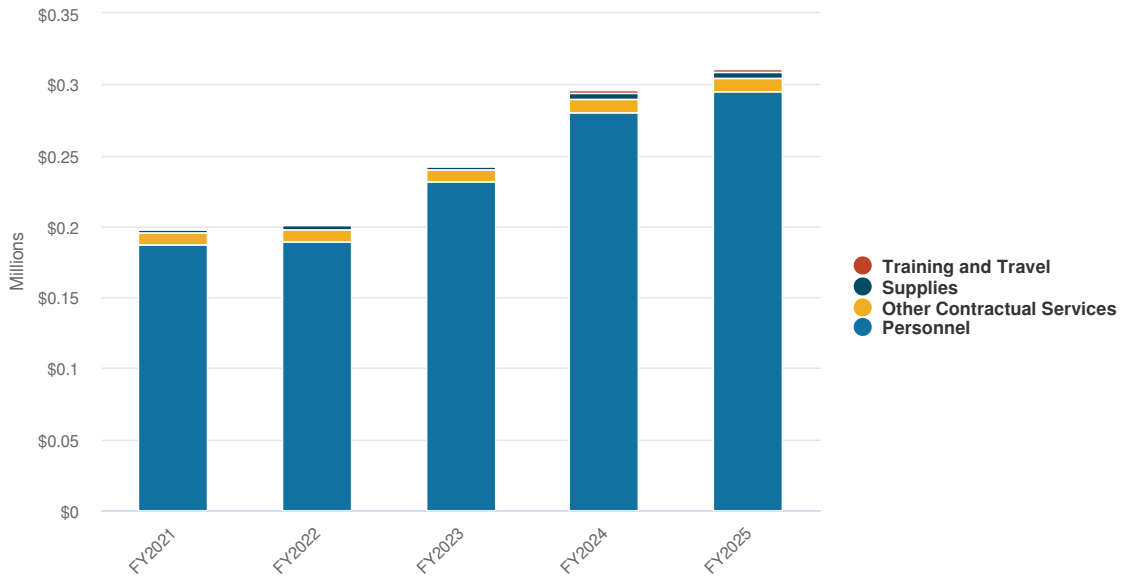
# Expenditures by Expense Type

The largest expense in this department is personnel to perform marriages and issue marriage licenses.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



The increase in personnel costs in FY 2025.



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Marriage Bureau Salaries	\$148,212	\$163,215	\$175,391	7.5%
Vision Plan	\$76	\$220	\$160	-27.3%
Dental Plan	\$1,490	\$2,200	\$2,440	10.9%
FICA Tax	\$10,982	\$12,486	\$13,410	7.4%
Health Insurance	\$43,896	\$69,600	\$72,000	3.4%
Pension	\$27,185	\$32,643	\$31,570	-3.3%
<b>Total Personnel:</b>	<b>\$231,841</b>	<b>\$280,364</b>	<b>\$294,971</b>	<b>5.2%</b>
<b>Other Contractual Services</b>				
Communications	\$462	\$750	\$750	0%
Postage & Freight	\$841	\$850	\$850	0%
Insurance	\$95	\$109	\$109	0%
Repairs and Maintenance	\$5,576	\$6,000	\$6,000	0%
Printing & Binding	\$1,386	\$1,700	\$1,700	0%
<b>Total Other Contractual Services:</b>	<b>\$8,360</b>	<b>\$9,409</b>	<b>\$9,409</b>	<b>0%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$1,662	\$2,700	\$2,700	0%
Dues & Subscriptions	\$0	\$150	\$150	0%
Tools and Small Equipment	\$0	\$1,500	\$1,500	0%
<b>Total Supplies:</b>	<b>\$1,662</b>	<b>\$4,350</b>	<b>\$4,350</b>	<b>0%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$0	\$500	\$500	0%
Mileage	\$267	\$1,200	\$1,200	0%
<b>Total Training and Travel:</b>	<b>\$267</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>0%</b>
<b>Total:</b>	<b>\$242,130</b>	<b>\$295,823</b>	<b>\$310,430</b>	<b>4.9%</b>



# 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. The Department also processes and reviews special event requests in the County.

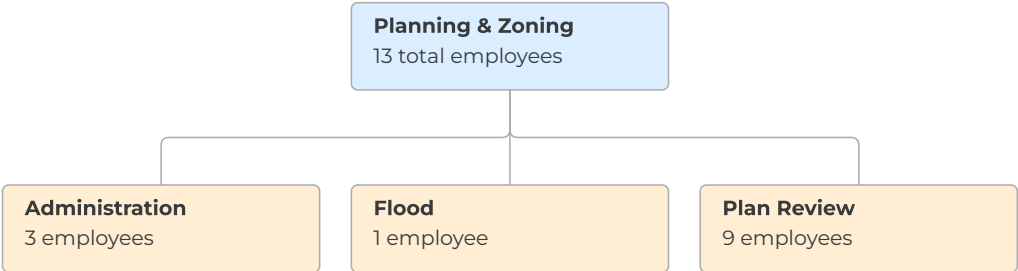
Planning and Zoning staff support the County's Planning and Zoning Commission and Board of Adjustment, as well as County Council, by managing land use applications and scheduling Public Hearings on subdivision, zoning, and other requests. The Planning & Zoning Staff also provide technical support to 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 the regulation of Marijuana establishments
3. Successfully launched and expanded 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 \$4 million in written agreements
5. Worked with Delaware Department of Transportation to calculate the Land Use Forecast for a new potential Transportation Improvement District to be located in the south-east of Sussex County.

## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual to Date	FY 2025 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	99% achieved	99% achieved	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	100% 3-day turnaround  3,240 building permits reviews	100% 3-day turnaround  3,105 building permits reviews	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	100% were reviewed within 25 business days	100% were reviewed within 25 business 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 posting of public hearings	100% compliant  263 public hearings posted	100% compliant  323 public hearings posted	99% compliant  304 public hearings posted	100% compliant

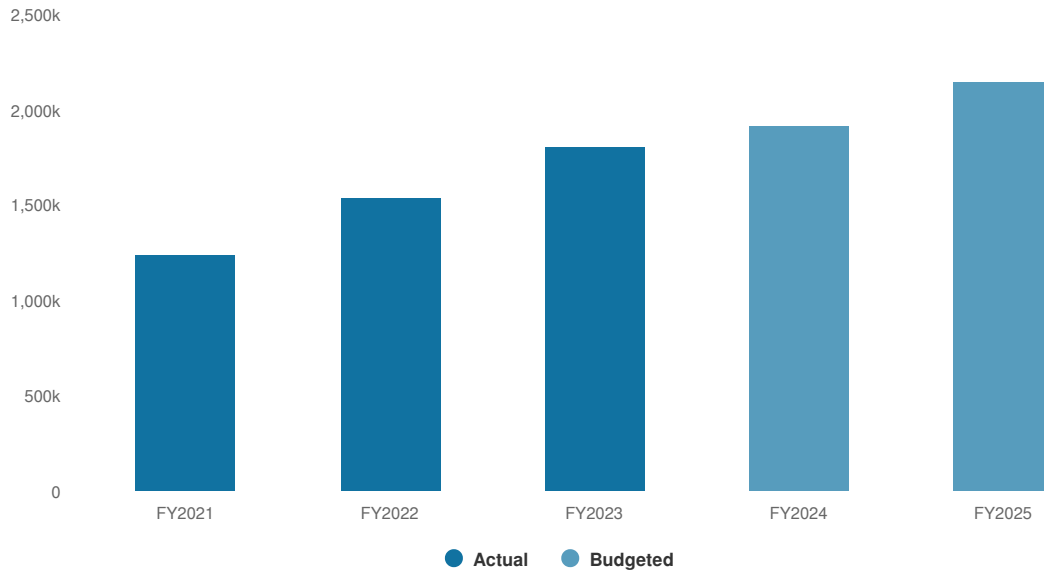


## Expenditures Summary

The FY 2025's budget increased \$226,000, or 11.7%, due to an additional staff member to help with the workload.

**\$2,145,028** **\$225,838**  
(11.77% vs. prior year)

### Planning and Zoning Proposed and Historical Budget vs. Actual



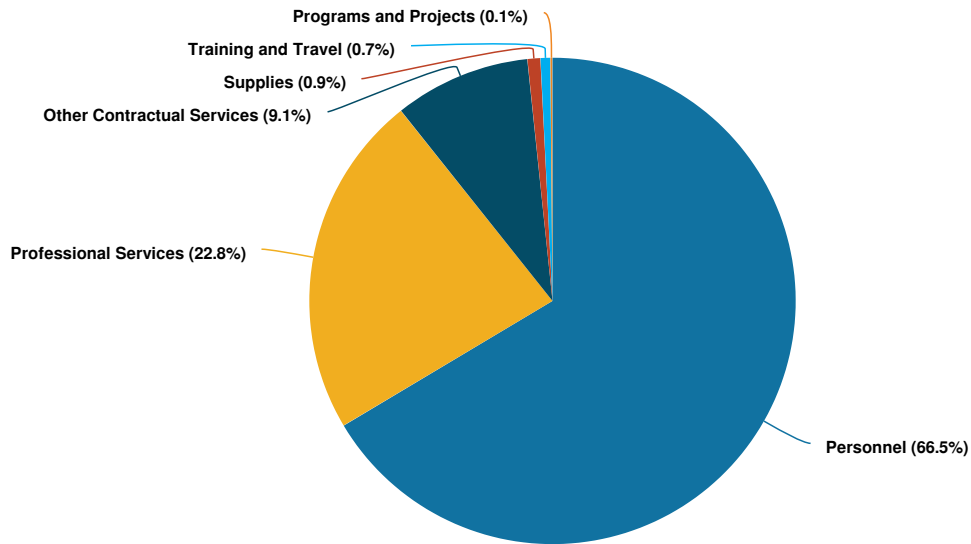
The FY 2025 budget has marginally increased from the FY 2024 budget. This change is due to operational costs such as annual maintenance costs for the electronic document management system and replacement equipment for map printing and reading.



## Expenditures by Expense Type

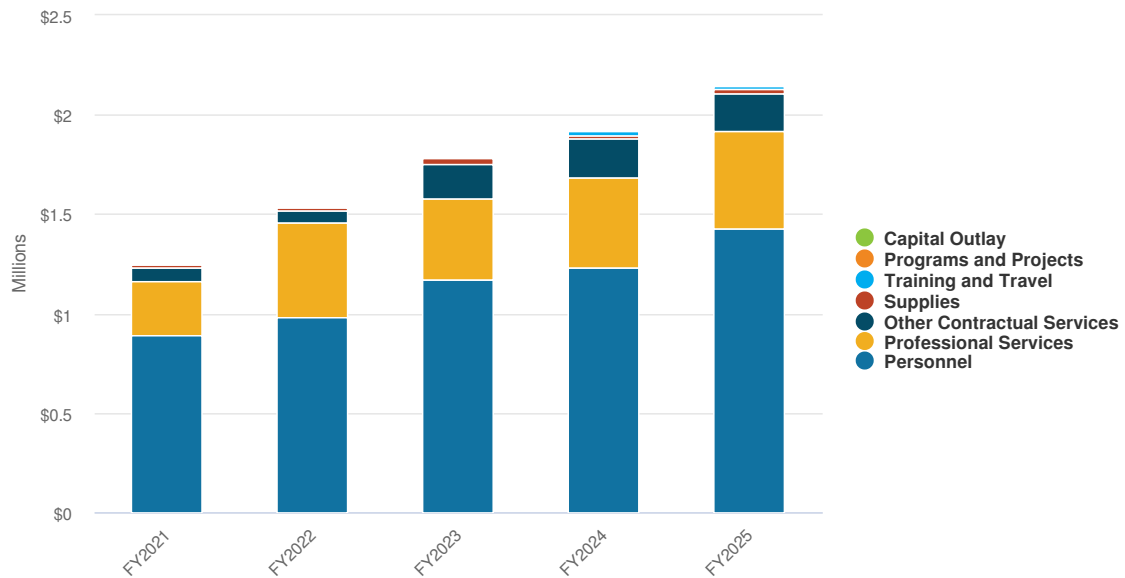
The largest cost in this department is personnel to do plan reviews and inspections. The next largest expense is other contractual services which covers the expense of legal and the cost to pay a third party to help staff with plan reviews.

### 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





The chart shows that personnel costs have continued to increase over time in this department. There is a new position in the budget to help with the department's workload.

Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
P&Z Salaries	\$758,066	\$792,660	\$941,463	18.8%
Vision Plan	\$373	\$660	\$520	-21.2%
Dental Plan	\$7,222	\$6,600	\$7,930	20.2%
FICA Tax	\$54,585	\$60,638	\$72,022	18.8%
Health Insurance	\$219,107	\$208,800	\$234,000	12.1%
Pension	\$133,087	\$158,532	\$169,463	6.9%
<b>Total Personnel:</b>	<b>\$1,172,439</b>	<b>\$1,227,890</b>	<b>\$1,425,398</b>	<b>16.1%</b>
<b>Professional Services</b>				
Legal	\$349,088	\$335,000	\$355,000	6%
Other Professional Services	\$59,708	\$125,000	\$135,000	8%
<b>Total Professional Services:</b>	<b>\$408,797</b>	<b>\$460,000</b>	<b>\$490,000</b>	<b>6.5%</b>
<b>Other Contractual Services</b>				
Communications	\$1,969	\$4,000	\$3,000	-25%
Postage & Freight	\$9,931	\$12,000	\$12,500	4.2%
Insurance	\$1,543	\$0	\$2,180	N/A
Repairs and Maintenance	\$31,716	\$37,000	\$13,000	-64.9%
Computer Software Maint			\$122,000	N/A
SBITA Financing Principal	\$90,300		\$0	N/A
Printing & Binding	\$337	\$500	\$500	0%
Advertising	\$38,812	\$39,000	\$41,000	5.1%
Other Contractual Services	\$0	\$97,000	\$0	-100%
<b>Total Other Contractual Services:</b>	<b>\$174,607</b>	<b>\$189,500</b>	<b>\$194,180</b>	<b>2.5%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$4,980	\$4,800	\$6,000	25%
Fuel	\$360	\$500	\$1,000	100%
Dues & Subscriptions	\$1,194	\$2,500	\$2,000	-20%
Permanent Record Books	\$30	\$400	\$200	-50%
Uniforms	\$574	\$600	\$600	0%
Maintenance & Repairs Parts	\$191	\$500	\$750	50%
Tools and Small Equipment	\$6,144	\$0	\$0	0%
Sm. Computer Equipment - 5422	\$14,413	\$12,500	\$8,000	-36%
<b>Total Supplies:</b>	<b>\$27,885</b>	<b>\$21,800</b>	<b>\$18,550</b>	<b>-14.9%</b>
<b>Programs and Projects</b>				
Programs and Projects	\$0	\$4,000	\$2,900	-27.5%
Miscellaneous	\$1,038	\$0	\$0	0%
<b>Total Programs and Projects:</b>	<b>\$1,038</b>	<b>\$4,000</b>	<b>\$2,900</b>	<b>-27.5%</b>

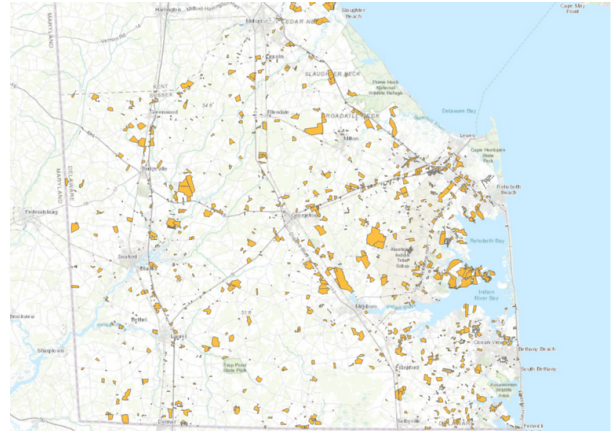


Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$6,634	\$10,000	\$9,000	-10%
Travel	\$3,070	\$6,000	\$5,000	-16.7%
<b>Total Training and Travel:</b>	<b>\$9,704</b>	<b>\$16,000</b>	<b>\$14,000</b>	<b>-12.5%</b>
<b>Capital Outlay</b>				
M & E - Computer - 5421	\$10,000	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total:</b>	<b>\$1,804,471</b>	<b>\$1,919,190</b>	<b>\$2,145,028</b>	<b>11.8%</b>

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

In Fiscal Year 2025, 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.

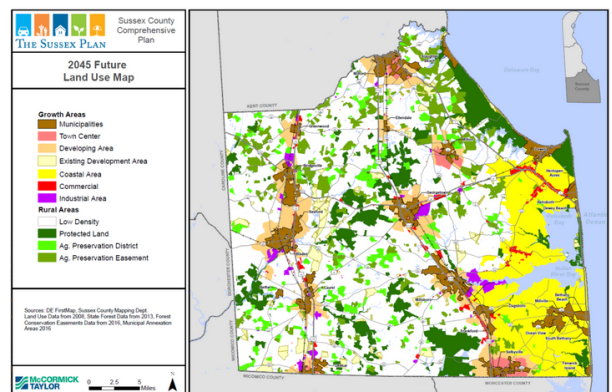
The image shown is an example of the work undertaken to-date for the Conditional Use Data Layer for over 2,000 applications received since 1970. This GIS layer was launched in FY 2022 and has continued to grow and develop. During the 2025 Fiscal Year, similar updates are planned for the County's Major Subdivision Data along with the creation of a new layer relating to forested buffers. 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 2026. In the interim, in FY 2025, 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.

In the fourth quarter of FY 2024, the Planning & Zoning Department will begin noticing Public Hearings before the Planning & Zoning Commission and the County Council for a new Ordinance relating to Marijuana Establishments uses, along with an Ordinance to expand the County's Coastal Area westward, along the Rt. 9 corridor.



# Public Safety - Emergency Medical Services



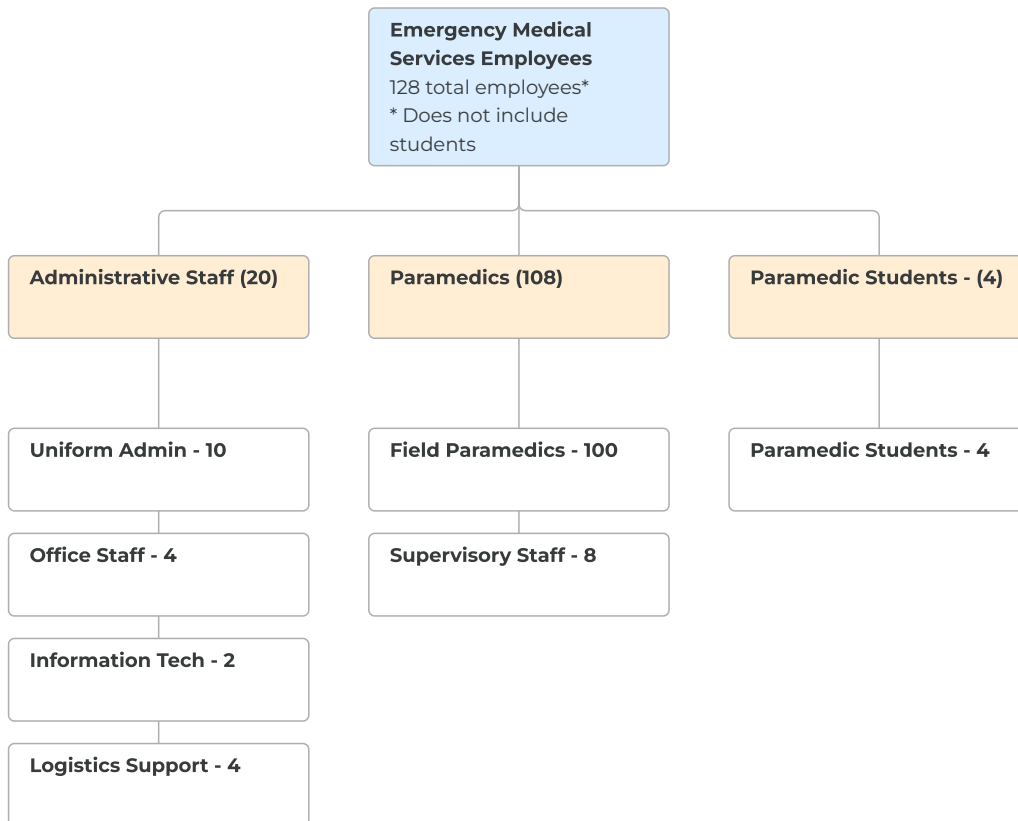
**Robert Murray**  
Director of Public Safety

Emergency Medical Services is a division of Public Safety. They 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 34,735 times to calls for service and achieved an 8-minute response time goal of 60.5 percent for Charlie, Delta and Echo level incidents; a 10-year look back (2014) shows 20,984 responses and an 8-minute response time goal met 59 percent; over 10 years, experienced a 65.5 percent increase in responses and encountered a 5.0 percent improvement in our 8-minute response time goal
2. Became one of two agencies in Delaware to carry whole blood for use by paramedics; the program went live on Tuesday May 23<sup>rd</sup>, 2023 with a unit of blood on each of the SCEMS supervisor units; by the end of 2023, 31 patients received a total of 35 units of EMS administered whole blood
3. Achieved accreditation by the Society for Simulation in Healthcare (SSH); SCEMS became the first EMS agency in the world to meet this accreditation standard.
4. Completed and moved into the new Emergency Operations Complex on August 15<sup>th</sup>, 2023; this complex houses the EMS training facility, simulation lab, logistics warehouse, and administrative offices
5. Improved intubation success numbers; in 2023, the first-attempt intubation success rate improved 5.3% and the overall patient success rate improved 2.8%
6. Medic 109 (Roxana) began service as a year-round daytime unit staffed by a single paramedic.
7. Medic 111 (Milton) began night shift coverage ahead of anticipated schedule (August 2023 versus January 2024).
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 30% (2022 annual report), the Delaware average is 50%, and in Sussex County we boast a 40% 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. On average in the US, 40% of patients receive bystander CPR; Sussex County is just above the national average with 44% of patients receiving bystander CPR.



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 Provide a safe and secure environment for everyone who lives, works, and conducts business	Appreciate at least a 10% improvement in the 90 <sup>th</sup> 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	19.9% reduction in Roxana  6.0% 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	95.7% in compliance	97% in compliance	97% in compliance
	Improve hospital transfer of care times (dwell time) to appreciate <20 minutes 90% of the time and <30 minutes 100% of the time.	<20 minutes 94.2%  < 30 minutes 98.1%	<20 minutes 95%  < 30 minutes 98.4%	<20 minutes 90%  < 30 minutes 100%	<20 minutes 96%  < 30 minutes 100%
 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	2.8% improvement in patient success rate  5.3% 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

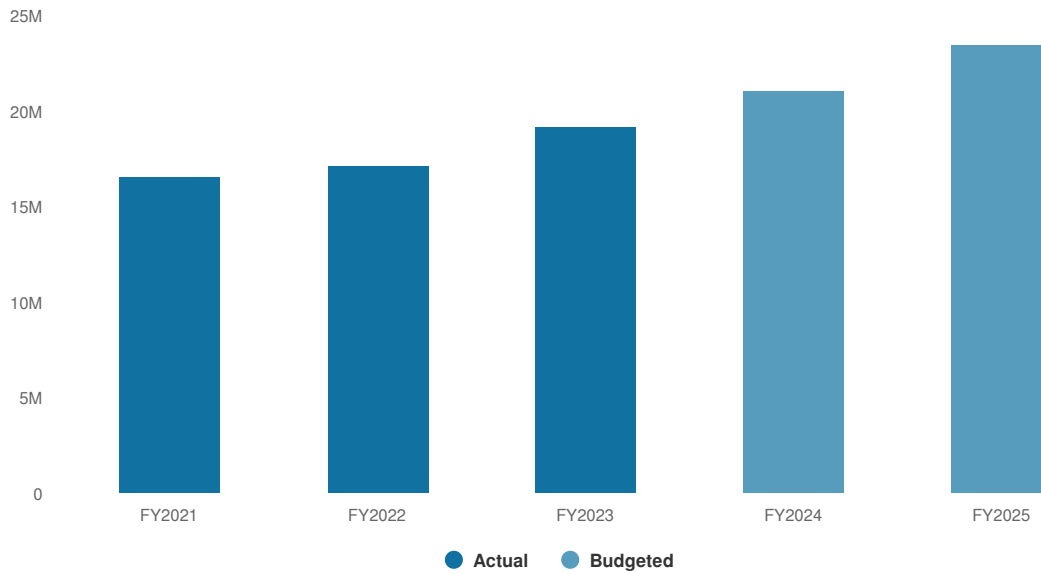


## Expenditures Summary

The FY 2025 budget increased \$2.4 million or 11.7%, due to the cost associated with updating cardiac monitors, vehicle replacements, having 4 positions no longer supported 100% by the ARPA grant, and adding a new position for the restructuring of the public safety divisions.

**\$23,527,552** **\$2,468,931**  
(11.72% vs. prior year)

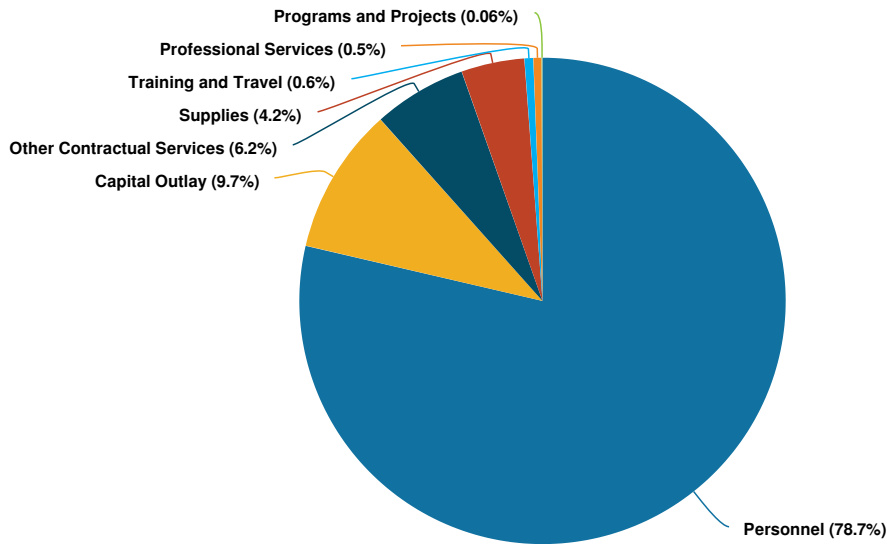
**Public Safety - Emergency Medical Services Proposed and Historical Budget vs. Actual**



## Expenditures by Expense Type

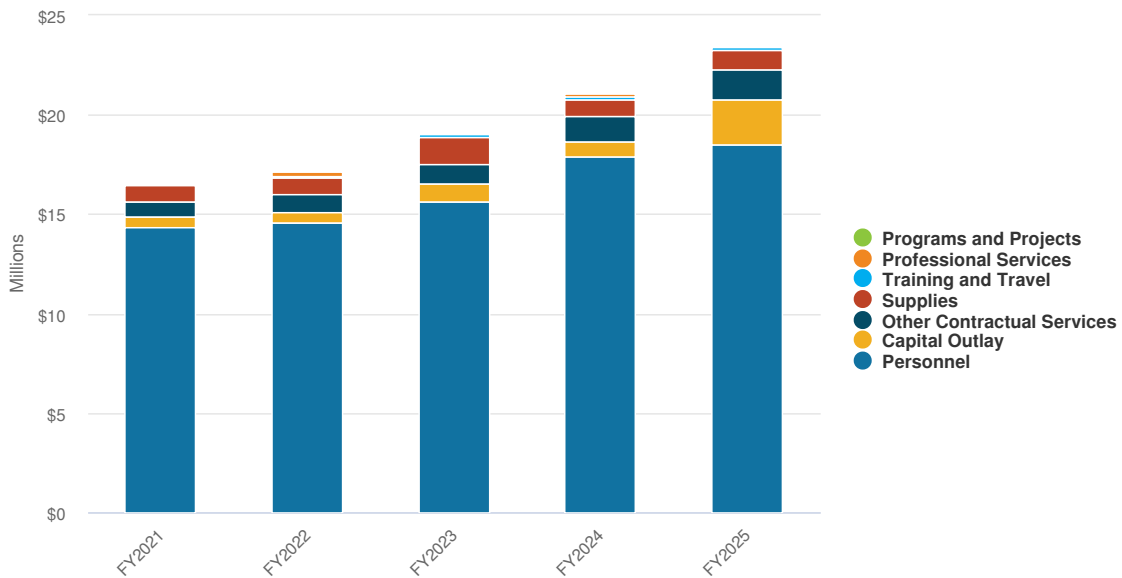
As this is a service-based department, the largest expense is personnel costs. There are over 100 paramedics hired by Sussex County.

### 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Salaries EMS Admin -5010	\$1,200,023	\$1,324,089	\$1,823,013	37.7%
Salaries EMS Prod - 5020	\$9,378,951	\$10,861,776	\$10,839,585	-0.2%
Vision Plan - 5111	\$3,293	\$6,985	\$5,200	-25.6%
Dental Plan - 5112	\$64,770	\$69,850	\$79,300	13.5%
FICA Tax - 5210	\$774,670	\$932,219	\$968,689	3.9%
Health Insurance - 5110	\$2,083,689	\$2,209,800	\$2,358,000	6.7%
Worker s Compensation - 5230	\$504,303	\$491,158	\$501,158	2%
Pension - 5120	\$1,635,070	\$2,013,843	\$1,931,084	-4.1%
<b>Total Personnel:</b>	<b>\$15,644,769</b>	<b>\$17,909,720</b>	<b>\$18,506,029</b>	<b>3.3%</b>
<b>Professional Services</b>				
Legal - 5315	\$34,838	\$15,000	\$15,000	0%
Other Prof Serv -Well - 5270	\$71,543	\$89,975	\$107,275	19.2%
Other Professional Serv - 5310	\$32,951	\$3,500	\$3,500	0%
Other Prof Serv - Comp - 54444	\$0	\$2,200	\$2,200	0%
<b>Total Professional Services:</b>	<b>\$139,333</b>	<b>\$110,675</b>	<b>\$127,975</b>	<b>15.6%</b>
<b>Other Contractual Services</b>				
Telephone - 5810	\$61,600	\$62,712	\$45,360	-27.7%
Telephone - Mobile - 5840	\$37,161	\$36,600	\$86,580	136.6%
Mobile Data Connectivity - 585	\$0	\$9,984	\$9,800	-1.8%
Postage - 5910	\$408	\$400	\$400	0%
Utilities - Electric - 5710	\$69,979	\$85,132	\$109,172	28.2%
Utilities - Fuel - 5715	\$11,757	\$22,560	\$20,400	-9.6%
Building Rentals - 7310	\$23,501	\$49,224	\$45,848	-6.9%
Insurance - 6210	\$212,100	\$243,915	\$254,740	4.4%
Office Equipment Maint -5440	\$1,444	\$1,450	\$1,450	0%
Computer Software Maint	\$170,997	\$396,786	\$481,274	21.3%
Paramedic Equip. Maint. - 5540	\$95,265	\$114,275	\$106,275	-7%
Vehicle Maintenance - 5660	\$56,508	\$67,750	\$69,050	1.9%
Facilities Maintenance -5721	\$81,095	\$124,000	\$162,176	30.8%
Communications Maint - 6030	\$32,074	\$45,250	\$45,250	0%
Maint - Training 7511	\$9,775	\$9,775	\$9,775	0%
SBITA Financing Principal	\$95,482		\$0	N/A
Printing & Binding - 6110	\$1,433	\$1,000	\$1,000	0%
Advertising -6130	\$171	\$5,000	\$5,000	0%
Contrl Services-Utilities-5712	\$4,780	\$5,700	\$6,804	19.4%
Communications Contrl-6020	\$1,100	\$1,800	\$0	-100%
<b>Total Other Contractual Services:</b>	<b>\$966,630</b>	<b>\$1,283,313</b>	<b>\$1,460,354</b>	<b>13.8%</b>





Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Supplies</b>				
Office Supplies -5410	\$4,493	\$6,500	\$6,500	0%
Offices Supplies-Copying-5415	\$1,043	\$1,500	\$1,500	0%
Fuel - Vehicles - 5640	\$138,161	\$139,553	\$153,073	9.7%
Janitorial Supplies - 5730	\$10,948	\$11,000	\$11,000	0%
Dues & Subscriptions -6140	\$575	\$2,000	\$2,000	0%
Uniforms - 5240	\$139,374	\$103,550	\$126,350	22%
Computer - Parts - 5441	\$5,394	\$10,000	\$10,000	0%
EMS Equipment - Parts -5521	\$23,691	\$26,856	\$25,438	-5.3%
Vehicle - Tires - 5650	\$9,906	\$10,000	\$10,000	0%
Vehicle - Parts - 5665	\$68,679	\$38,997	\$44,285	13.6%
Facilities - Parts - 5722	\$15,749	\$20,600	\$20,600	0%
Communications - Parts - 6035	\$10,527	\$6,520	\$6,520	0%
Parts - Training 7512	\$0	\$1,000	\$1,000	0%
Computer Equipment - 5422	\$342,770	\$78,345	\$170,195	117.2%
Office Equipment - 5423	\$300	\$2,500	\$2,500	0%
Paramedic Equipment - 5522	\$219,464	\$21,973	\$50,588	130.2%
Tools & Sm Equipment - 5670	\$6,300	\$5,000	\$5,000	0%
Facilities Sm Equipment -5723	\$23,587	\$22,100	\$26,350	19.2%
Communication Sm Equip-6013	\$2,121	\$4,325	\$4,325	0%
Training Sm Equipment - 7513	\$27,850	\$23,904	\$8,750	-63.4%
Paramedic Supplies - 5510	\$323,014	\$356,044	\$302,460	-15%
Supplies - Training 7514	\$807	\$2,000	\$2,100	5%
<b>Total Supplies:</b>	<b>\$1,374,752</b>	<b>\$894,267</b>	<b>\$990,534</b>	<b>10.8%</b>
<b>Programs and Projects</b>				
Programs and Projects - 6120	\$10,556	\$12,800	\$12,800	0%
Miscellaneous - 6310	\$90	\$750	\$750	0%
<b>Total Programs and Projects:</b>	<b>\$10,645</b>	<b>\$13,550</b>	<b>\$13,550</b>	<b>0%</b>
<b>Training and Travel</b>				
Seminars and Conf. -5250	\$14,659	\$21,790	\$22,040	1.1%
Tuition & Training - 5255	\$46,151	\$37,400	\$37,400	0%
Inhouse Training - 7510	\$6,477	\$19,536	\$17,400	-10.9%
Travel - 6410	\$9,002	\$22,340	\$24,040	7.6%
Travel - 6420	\$27,969	\$34,130	\$34,830	2.1%
Grant Exp - DEMA/FEMA	\$28,218	\$0	\$0	0%
<b>Total Training and Travel:</b>	<b>\$132,475</b>	<b>\$135,196</b>	<b>\$135,710</b>	<b>0.4%</b>
<b>Capital Outlay</b>				
M & E - Computer - 5421	\$0	\$83,600	\$97,900	17.1%
M & E - Paramedic - 5520	\$369,104	\$0	\$1,390,000	N/A
M & E - Comm - 6010	\$294,944	\$132,300	\$94,500	-28.6%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
M & E - Training - 7515	\$12,014	\$0	\$70,000	N/A
Transportation Equip - 5610	\$208,567	\$496,000	\$641,000	29.2%
<b>Total Capital Outlay:</b>	<b>\$884,629</b>	<b>\$711,900</b>	<b>\$2,293,400</b>	<b>222.2%</b>
<b>Total:</b>	<b>\$19,153,233</b>	<b>\$21,058,621</b>	<b>\$23,527,552</b>	<b>11.7%</b>

## Initiative #1 - Vehicles - \$641,000

The FY 2025 budget includes the purchase of six vehicles: five primary response vehicles (\$125,000 each), and a commercial grade zero-turn lawn mower (\$16,000).

Supports FY 2025 Department Performance Measures #1  
Supports FY 2025 County goals #1, #2, and #5



## Initiative #2 - Update Cardiac Monitors - \$1,150,000 (23 @ \$50k)

The FY 2025 budget includes the purchase of 23 cardiac monitors. This purchase represents half of the total number needed with the remaining 23 monitors to be purchased in FY 2026. The current LifePak 15 monitors utilized by SCEMS have reached the end of their serviceable life.

Supports FY 2025 County goals # 5



### Initiative #3 - Replacement of Transport Ventilators - \$210,000

This budget includes the purchase of 30 transport ventilators. The department's current ventilators are no longer serviceable as the company has gone out of business. Several have been disposed of due to reaching end of life. New ventilators will allow SCEMS paramedics to continue providing safe and effective mechanical ventilation to critical patients.

Supports FY 2025 County objective #2, #5 and #6



### Initiative #4 - New Simulation Manikin - \$70,000

The Tactical Operations Medical Manikin (TOMManikin) will augment the education and simulation center by adding this all-in-one manikin that will allow instructors to build multiple realistic traumatic casualty scenarios with a reactive patient. This is a robust and durable manikin that will withstand drops, falls, and drags. This will allow for education and training in settings not amenable to the other high-tech and more fragile training manikins.

Supports FY 2025 objective #2, #5, and #6



# Public Safety - Emergency Preparedness (Operations and Management)



**Robbie Murray**  
Director of Public Safety

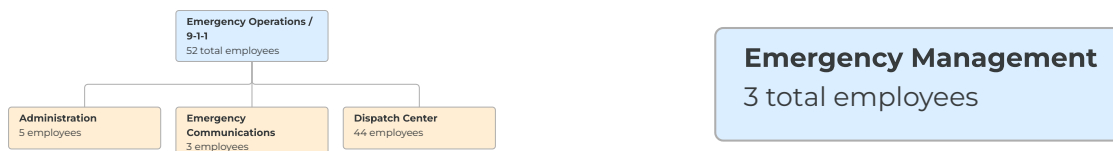
Public Safety is a department made of multiple divisions. Two divisions fall under the category of Emergency Preparedness. One division, Emergency Management, responds to natural and technical disasters, such as hurricanes, snow storms, large scale fires, and hazardous materials incidents. The other division, called Emergency Operations, provides 9-1-1 services, including 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.

## Employees

There are a total of 55 employees in both Emergency Preparedness divisions of the Public Safety Department. Both divisions are led by a Deputy Director of Public Safety.



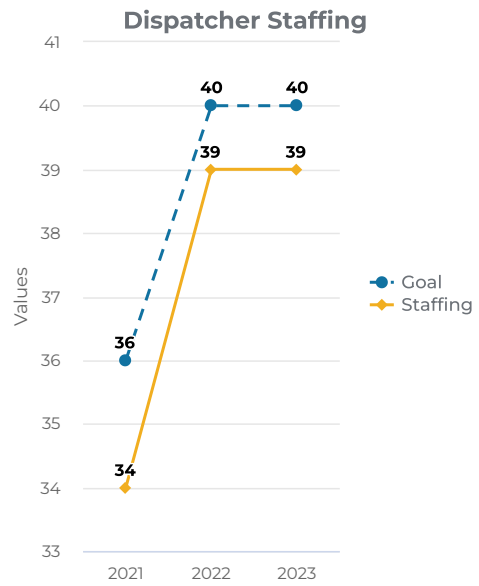
## Prior Year's Successes

1. Processed 124,253 9-1-1 calls, 64,106 ten digit calls and 104,571 Law Enforcement, Fire and EMS incidents in 2023
2. Successfully replaced the carpet within the 9-1-1 Center and EOC without impacting the operations or services we provide
3. Responded to a total of 21 Emergency Incidents, Special Events, and Training Exercises with the Mobile Command Unit
4. Successfully re-accredited as the world's 65th Medical Accredited Center of Excellence
5. Accredited as the world's 30th Police Accredited Center of Excellence
6. Accredited as the world's 24th Triple Accredited Center of Excellence



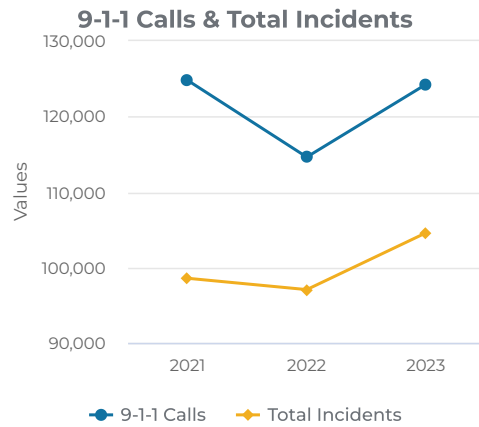
## Dispatch Staffing

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. Four additional staff have been added in FY 2025 to help with the increased number of calls.






## Dispatch Center Call Volume

In 2023, the Dispatch Center processed 124,253 9-1-1 calls, 64,106 ten digit calls and 104,571 Law Enforcement, Fire and EMS incidents.

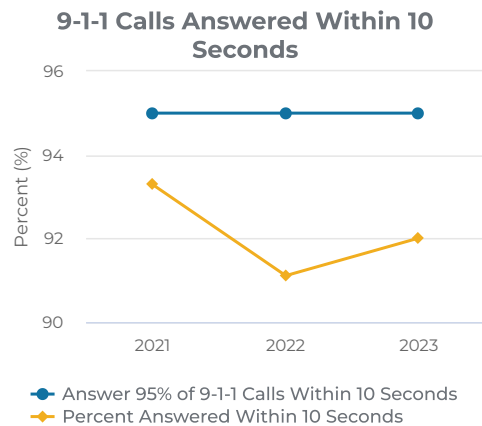


## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	91% of calls answered within 10 seconds	92% 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	72% of calls meet goal	73% 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 - 100% Police dispatching - 100% Medical dispatching - 100%	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	1,655 households registered for Smart911	2,544 households registered for Smart911	>25 new households	>25 new households

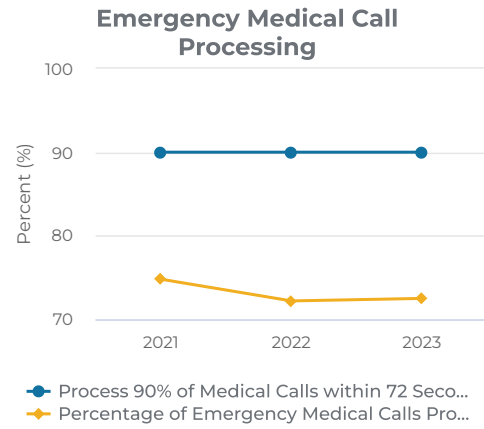
### Performance Measure - 9-1-1 calls

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

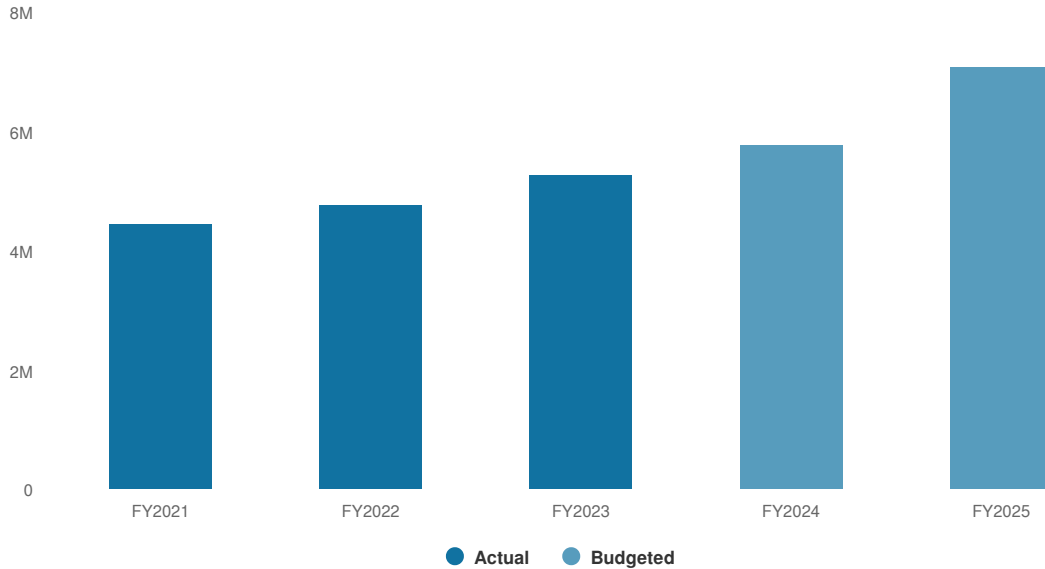


## Expenditures Summary

The FY 2025 budget increased \$1,318,000 or 22.8 percent, due to the cost of hiring four additional full-time call-taker positions, the cost of hiring a quality assurance specialist, the grant funding expiring for four staff positions, replacement of dispatchers' console lifts and workstations and replacement truck for the communication department.

**\$7,094,444** **\$1,318,148**  
(22.82% vs. prior year)

### Public Safety - Emergency Preparedness Proposed and Historical Budget vs. Actual



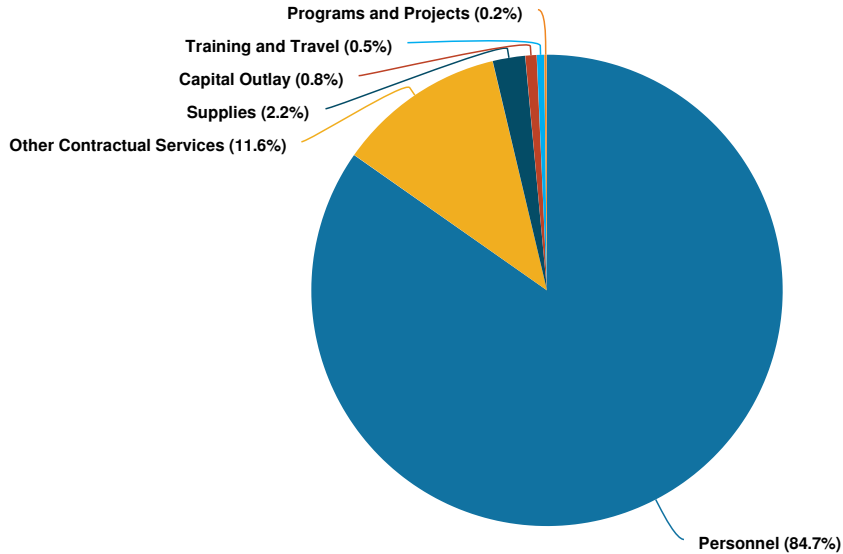
This department's budget has increased year over year due to the additional staff to meet the demands of the 9-1-1 calls.



# Expenditures by Expense Type

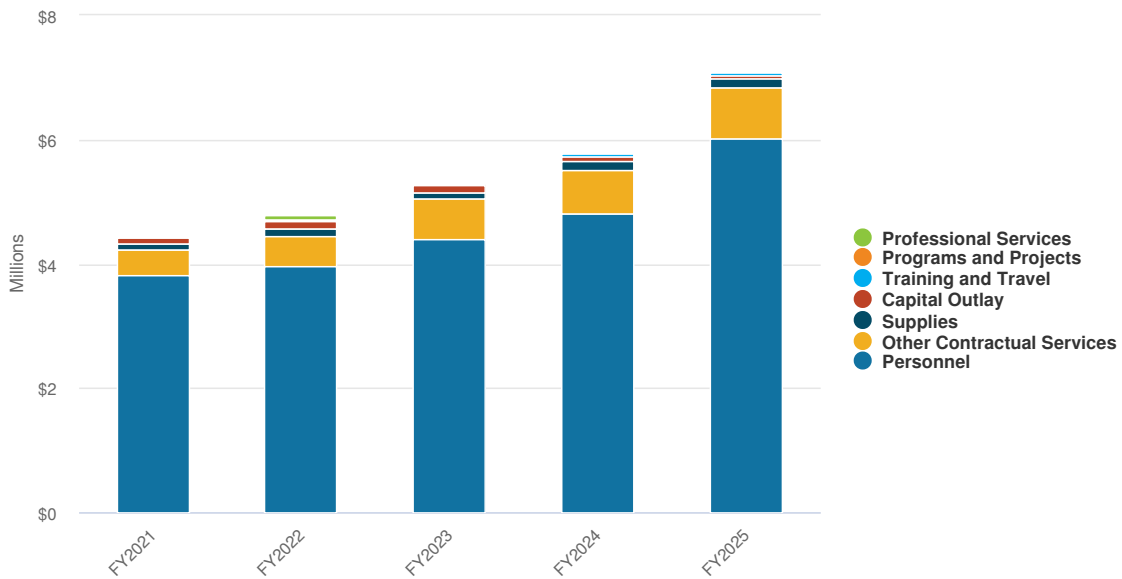
As this is a service-oriented department, the largest expense is personnel costs to answer 9-1-1 calls.

## 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



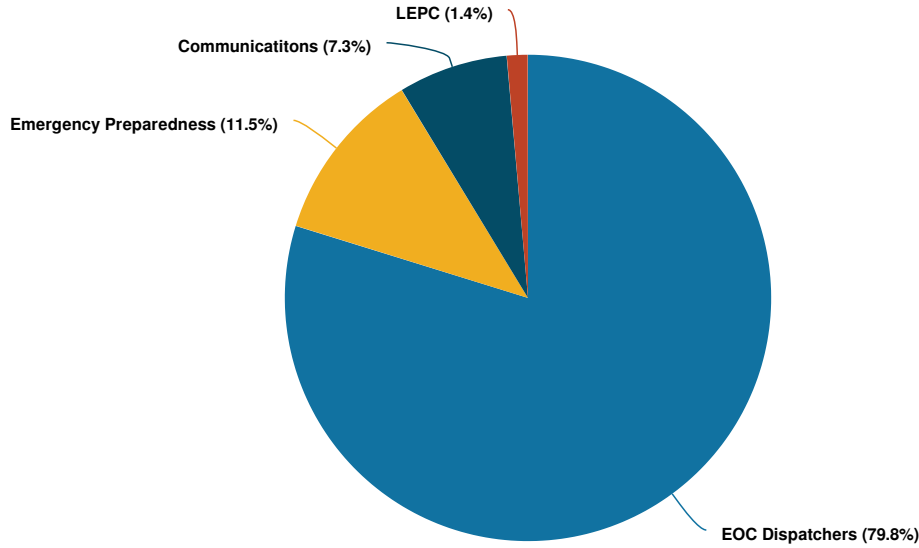
As call volumes have increased, the number of dispatchers has also increased in the last few years. There are four call-takers being funded in FY 2025.



# Expenditures by Function

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

## Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Expenditures</b>				
<b>Public Safety</b>				
EOC Admin Salaries	\$210,764	\$222,068	\$264,536	19.1%
Vision Plan	\$62	\$110	\$80	-27.3%
Dental Plan	\$1,204	\$1,100	\$1,220	10.9%
FICA Tax	\$15,633	\$16,988	\$20,237	19.1%
Health Insurance	\$36,621	\$34,800	\$36,000	3.4%
Pension	\$37,635	\$44,414	\$47,616	7.2%
Communications	\$19,249	\$17,695	\$17,940	1.4%
Postage & Freight	\$22	\$75	\$75	0%
Utilities	\$104,364	\$95,000	\$95,000	0%
Utilities - Fuel - 5715	\$5,276	\$4,000	\$5,000	25%
Insurance	\$12,291	\$14,135	\$17,496	23.8%
Repairs and Maintenance	\$133,509	\$187,098	\$187,100	0%
Computer Software Maint			\$24,860	N/A
SBITA Financing Principal	\$9,422		\$0	N/A
Other Contractual Services	\$51,190	\$48,880	\$48,880	0%
Office / Operating Supplies	\$1,593	\$2,500	\$2,500	0%
Fuel	\$1,722	\$2,250	\$2,250	0%
Dues & Subscriptions	\$292	\$400	\$400	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Uniforms	\$152	\$450	\$240	-46.7%
Maintenance & Repairs Parts	\$17,700	\$16,500	\$18,000	9.1%
Tools and Small Equipment	\$10,681	\$13,048	\$14,000	7.3%
Sm. Computer Equipment - 5422	\$95	\$2,490	\$4,000	60.6%
Programs and Projects	\$1,418	\$5,000	\$5,000	0%
Seminars/Conferences/Training	\$450	\$1,000	\$1,000	0%
Travel	\$59	\$4,000	\$4,000	0%
Improvements	\$86,836	\$0	\$0	0%
Machinery and Equipment	\$10,774	\$61,500	\$0	-100%
EOC Dispatchers Salaries	\$2,426,020	\$2,700,255	\$3,467,230	28.4%
Vision Plan	\$1,117	\$2,145	\$1,920	-10.5%
Dental Plan	\$20,525	\$21,450	\$29,280	36.5%
FICA Tax	\$175,711	\$206,570	\$265,243	28.4%
Health Insurance	\$683,469	\$678,600	\$864,000	27.3%
Pension	\$392,153	\$465,479	\$575,625	23.7%
Communications	\$32,100	\$33,840	\$33,900	0.2%
Repairs and Maintenance	\$176,829	\$225,160	\$86,000	-61.8%
Computer Software Maint			\$192,500	N/A
SBITA Financing Principal	\$14,079		\$0	N/A
Advertising	\$47,526	\$37,600	\$71,800	91%
Office / Operating Supplies	\$438	\$2,000	\$1,000	-50%
Fuel	\$0	\$300	\$300	0%
Dues & Subscriptions	\$4,373	\$5,375	\$5,375	0%
Uniforms	\$3,817	\$8,170	\$5,160	-36.8%
Maintenance & Repairs Parts	\$1,256	\$2,000	\$1,500	-25%
Tools and Small Equipment	\$11,191	\$11,580	\$11,600	0.2%
Sm. Computer Equipment - 5422	\$568	\$0	\$9,800	N/A
Programs and Projects	\$2,706	\$5,000	\$7,500	50%
Seminars/Conferences/Training	\$19,540	\$29,000	\$18,850	-35%
Mileage	\$0	\$1,000	\$1,000	0%
Travel	\$8,138	\$15,000	\$12,000	-20%
Communications Salaries	\$209,141	\$218,883	\$228,074	4.2%
Vision Plan	\$66	\$165	\$120	-27.3%
Dental Plan	\$1,930	\$1,650	\$1,830	10.9%
FICA Tax	\$15,504	\$16,745	\$17,448	4.2%
Health Insurance	\$54,831	\$52,200	\$54,000	3.4%
Pension	\$38,160	\$43,777	\$41,053	-6.2%
Communications	\$3,220	\$3,216	\$3,216	0%
Postage & Freight	\$0	\$100	\$100	0%
Insurance	\$4,656	\$5,354	\$6,533	22%
Repairs and Maintenance	\$14,617	\$16,500	\$28,376	72%
Office / Operating Supplies	\$1,296	\$1,000	\$1,000	0%
Fuel	\$3,948	\$4,800	\$4,800	0%



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
Uniforms	\$708	\$500	\$500	0%
Maintenance & Repairs Parts	\$7,341	\$27,875	\$19,795	-29%
Tools and Small Equipment	\$36,046	\$42,148	\$54,550	29.4%
Machinery and Equipment	\$20,024	\$0	\$0	0%
Transportation Equip	\$0	\$0	\$55,000	N/A
LEPC Salaries	\$56,217	\$58,655	\$62,001	5.7%
Vision Plan	\$31	\$55	\$40	-27.3%
Dental Plan	\$602	\$550	\$610	10.9%
FICA Tax	\$3,995	\$4,487	\$4,745	5.7%
Health Insurance	\$18,229	\$17,400	\$18,000	3.4%
Pension	\$9,985	\$11,731	\$11,160	-4.9%
Communications	\$1,178	\$1,380	\$1,380	0%
Repairs and Maintenance	\$228	\$200	\$200	0%
Office / Operating Supplies	\$0	\$300	\$300	0%
Fuel	\$246	\$500	\$500	0%
Maintenance & Repairs Parts	\$0	\$100	\$100	0%
CONFERENCES - GRNT FUNDED	\$415	\$0	\$0	0%
Travel - STATE GRANT	\$1,880	\$0	\$0	0%
<b>Total Public Safety:</b>	<b>\$5,295,064</b>	<b>\$5,776,296</b>	<b>\$7,094,444</b>	<b>22.8%</b>
<b>Total Expenditures:</b>	<b>\$5,295,064</b>	<b>\$5,776,296</b>	<b>\$7,094,444</b>	<b>22.8%</b>



## **Initiative #1 - Cabinet Replacement in Mobile Command Unit - \$10,000**

Replace cabinets in Mobile Command Unit with smaller cabinets in order to accommodate larger computer monitors.



## **Initiative #2 - Console Lift and Work Surface Replacement - \$74,000**

Replacement of console lifts that are no longer supported by manufacturer as well as replacement of keyboard work surfaces. After 16 years of 24-hour use, work surfaces are worn out and need replacement.



## Recorder of Deeds



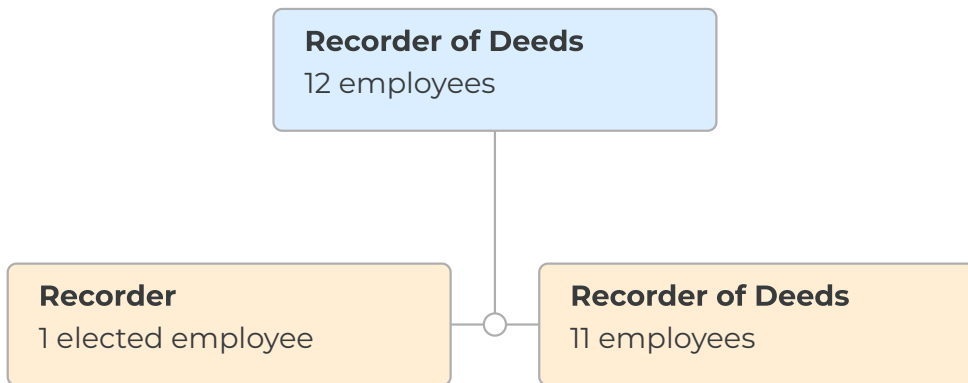
**Alexandra Reed Baker**  
Recorder of Deeds

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 13,180 deed documents
2. Recorded a total of 40,450 documents
3. 68% of all documents recorded were electronically filed
4. Continued indexing and verifying old deed books, 231 old deed books have been indexed by staff
5. Deeds dating back to the 1940's are now available online.
6. Improved turnaround on electronic filings averaging 5 minutes or under
7. 5,163 registered users signed up for recording notifications to assist with fraud alert



## Performance Measures

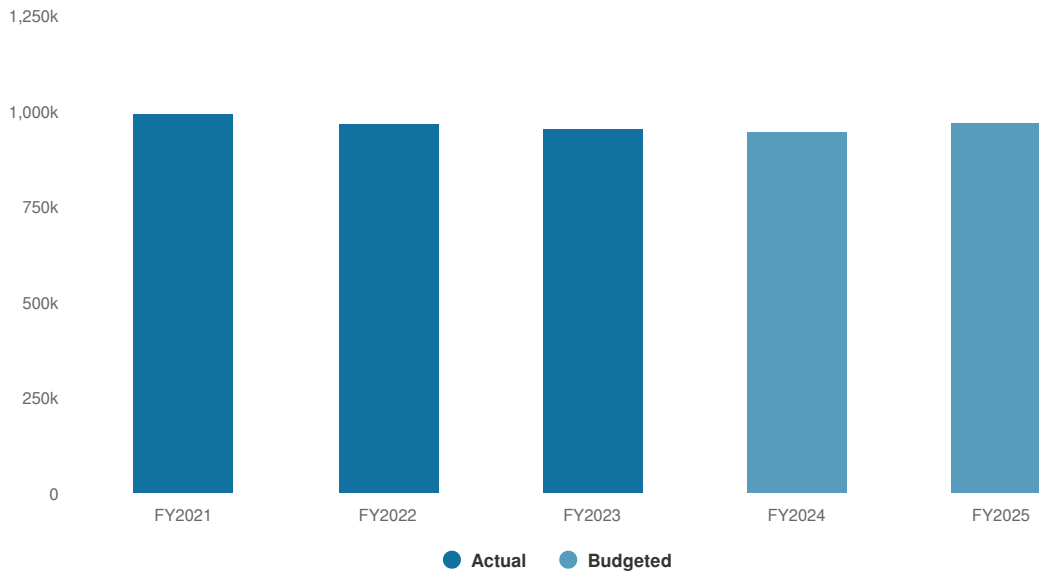
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual to date	FY 2025 Target
 Record all documents as efficiently as possible	Continue to increase the amount of documents recorded per staff member per year	7,377 documents processed per employee	6,297 documents processed per employee	4,045 documents processed per employee to date	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	215 users added to date	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	98.5% of documents recorded with no exceptions	verify >98% of documents recorded with no exceptions

## Expenditures Summary

The FY 2025 budget increased \$26,000, or 2.7% due to employment costs.

\$972,091
\$25,641  
(2.71% vs. prior year)

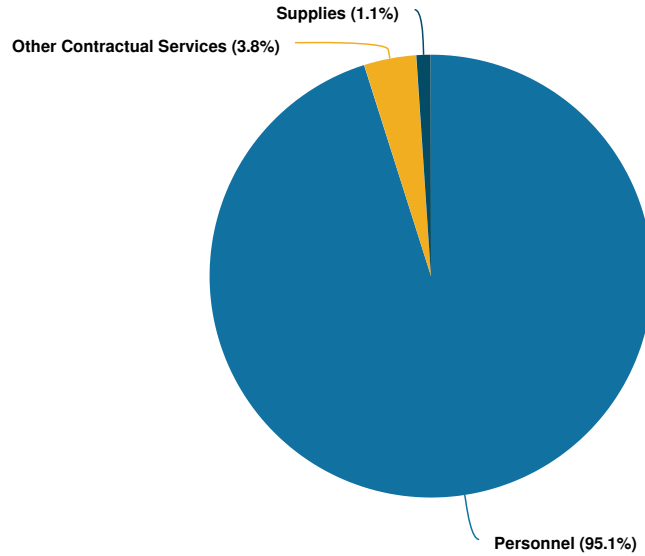
### Recorder of Deeds Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

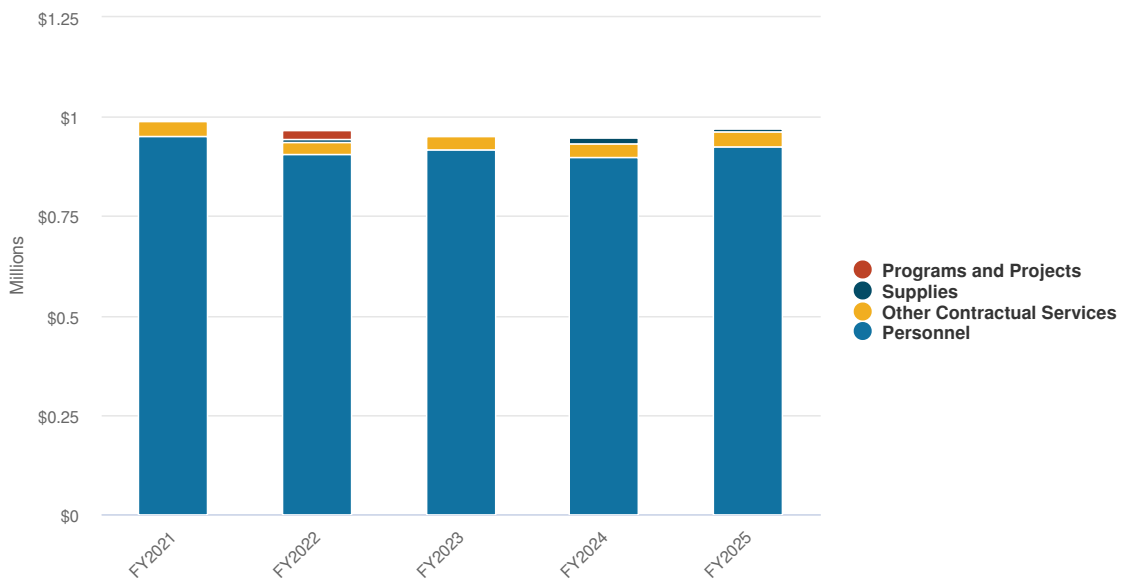
The largest expense for this department is personnel to record and maintain legal documents.

## 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



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





Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Recorder of Deeds Salaries	\$545,742	\$535,810	\$563,096	5.1%
Vision Plan	\$384	\$660	\$480	-27.3%
Dental Plan	\$7,436	\$6,600	\$7,320	10.9%
FICA Tax	\$38,691	\$40,990	\$43,075	5.1%
Health Insurance	\$225,895	\$208,800	\$216,000	3.4%
Pension	\$101,275	\$107,162	\$94,715	-11.6%
<b>Total Personnel:</b>	<b>\$919,424</b>	<b>\$900,022</b>	<b>\$924,686</b>	<b>2.7%</b>
<b>Other Contractual Services</b>				
Communications	\$1,544	\$1,800	\$1,800	0%
Postage & Freight	\$1,865	\$5,000	\$5,000	0%
Rental and Leases	\$1,419	\$0	\$0	0%
Insurance	\$192	\$278	\$200	-28.1%
Repairs and Maintenance	\$26,671	\$27,350	\$2,600	-90.5%
Computer Software Maint			\$27,475	N/A
<b>Total Other Contractual Services:</b>	<b>\$31,690</b>	<b>\$34,428</b>	<b>\$37,075</b>	<b>7.7%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$2,776	\$7,000	\$7,000	0%
Dues & Subscriptions	\$312	\$200	\$330	65%
Tools and Small Equipment	\$1,004	\$4,800	\$3,000	-37.5%
<b>Total Supplies:</b>	<b>\$4,093</b>	<b>\$12,000</b>	<b>\$10,330</b>	<b>-13.9%</b>
<b>Total:</b>	<b>\$955,206</b>	<b>\$946,450</b>	<b>\$972,091</b>	<b>2.7%</b>



# Records Management



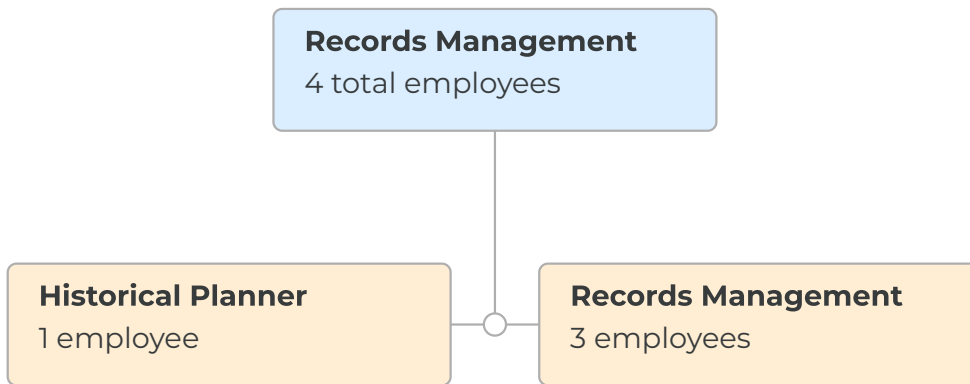
**Dan Parsons**  
Historic Preservation Manager

The Records Management Department receives records from all County departments. The staff 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 1,562 cubic ft. of County records to the Delaware Public Archives (DPA)
2. Sent the last Plot Book to the DPA
3. Continued the process of digitizing and indexing building permits for the Planning and Zoning OnBase system; three years of permits were scanned, indexed and combined with certificate of occupancy files, for a total of 247 boxes from Planning and Zoning shipped to the DPA this year
4. Continued collaboration with archivists from the DPA regarding Sussex County files and indexes; they have agreed to allow us to store 100 files per folder, greatly reducing our costs to process files
5. Began work on processing property record cards for transport to the DPA



## Performance Measures

Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual to date	FY 2025 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	1,447 boxes transferred to DPA	1,562 boxes transferred to DPA	transfer >1,600 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	12,723 permits scanned this year	digitize >14,000 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	The Records Center was completely reorganized	Continue to organize files. Organizing is ongoing
 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	Goal was not accomplished	Goal was not accomplished	three site visits with staff

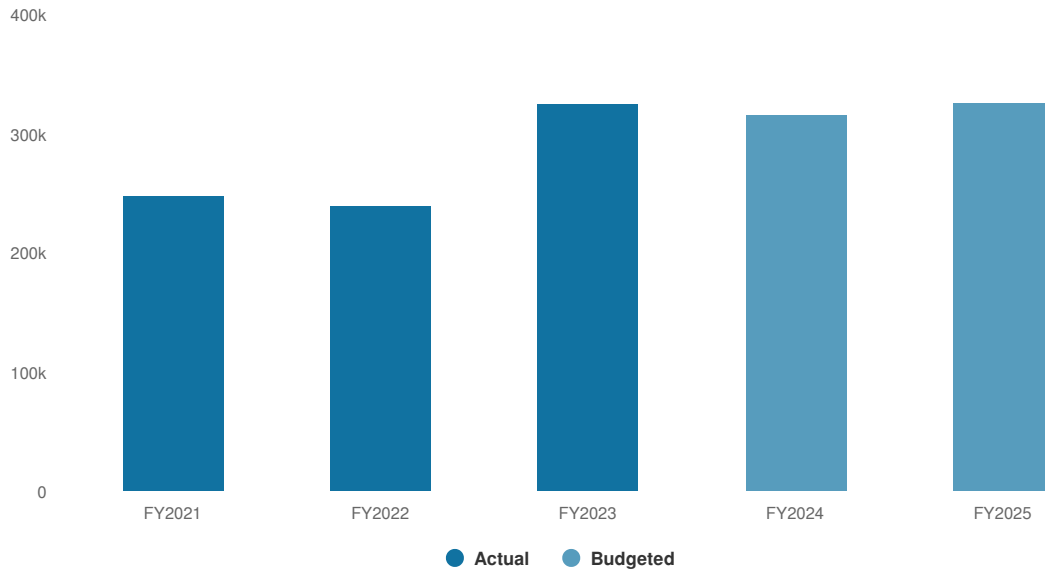
## Expenditures Summary

The FY 2025 budget increased \$10,000 or 3.1 percent due to personnel costs.

\$325,630
\$9,823  
(3.11% vs. prior year)



## Records Management Proposed and Historical Budget vs. Actual

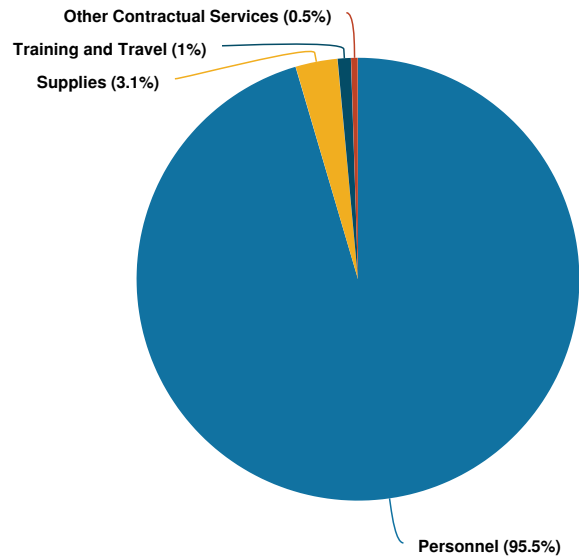


There is no request for additional staff FY 2025.

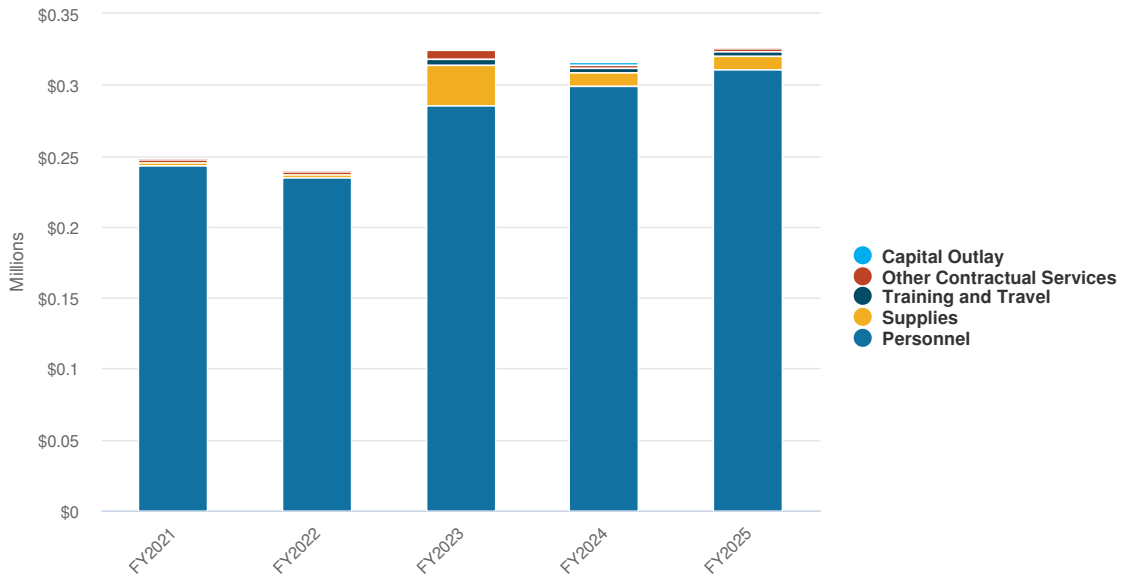
## Expenditures by Expense Type

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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Records Management Salaries	\$169,374	\$177,990	\$187,995	5.6%
Vision Plan	\$129	\$220	\$160	-27.3%
Dental Plan	\$2,387	\$2,200	\$2,440	10.9%
FICA Tax	\$12,074	\$13,616	\$14,382	5.6%
Health Insurance	\$71,041	\$69,600	\$72,000	3.4%
Pension	\$30,397	\$35,598	\$33,839	-4.9%
<b>Total Personnel:</b>	<b>\$285,402</b>	<b>\$299,224</b>	<b>\$310,816</b>	<b>3.9%</b>
<b>Other Contractual Services</b>				
Communications	\$493	\$500	\$500	0%
Insurance	\$780	\$897	\$1,106	23.3%
Repairs and Maintenance	\$4,328	\$0	\$0	0%
<b>Total Other Contractual Services:</b>	<b>\$5,601</b>	<b>\$1,397</b>	<b>\$1,606</b>	<b>15%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$208	\$9,273	\$9,273	0%
Fuel	\$194	\$330	\$330	0%
Maintenance & Repairs Parts	\$234	\$0	\$0	0%
Tools and Small Equipment	\$28,201	\$0	\$0	0%
Other Supplies	\$0	\$428	\$430	0.4%
<b>Total Supplies:</b>	<b>\$28,837</b>	<b>\$10,031</b>	<b>\$10,033</b>	<b>0%</b>



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$1,124	\$3,175	\$3,175	0%
Travel	\$3,219	\$0	\$0	0%
<b>Total Training and Travel:</b>	<b>\$4,343</b>	<b>\$3,175</b>	<b>\$3,175</b>	<b>0%</b>
<b>Capital Outlay</b>				
Machinery and Equipment		\$1,980	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$1,980</b>	<b>\$0</b>	<b>-100%</b>
<b>Total:</b>	<b>\$324,183</b>	<b>\$315,807</b>	<b>\$325,630</b>	<b>3.1%</b>



# Register of Wills



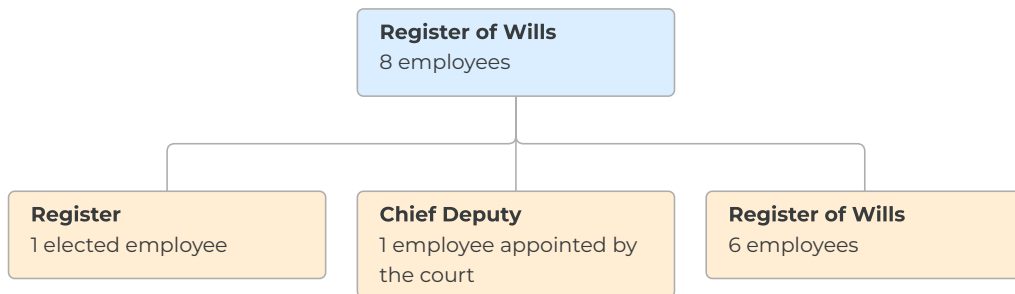
**Gregory Fuller Sr.**  
Register of Wills

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. Register, Gregory Fuller, Sr., started holding Helpful Tips Seminars with the public to inform of the importance of having a Will in place; he promoted the Will Safekeeping program that our office offers to the public; Mr. Fuller conducted twenty-two seminars during the last fiscal year
2. Cross-trained new Deputy to handle closings in Chief Deputy's absence or in times of influx of filings/appointments; cross-trained clerks at the front-end of the office to cover each other during absences or in times of influx of filings/appointments
3. Revised the Life Estate Termination form to make the process of removing a life estate interest in real estate run smoother
4. Revised the probate packets given to pro se customers to further clarify the process
5. Added a Final Account Checklist to assist the public with organizing and preparing for the Final Account Closing appointment
6. Streamlined the scheduling procedure for pro se appointments



## Performance Measures

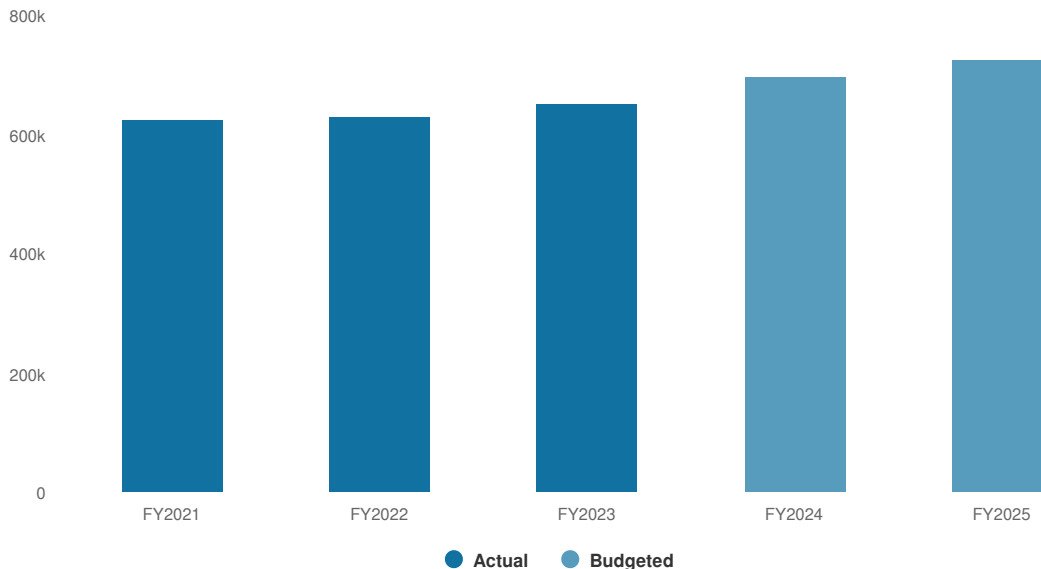
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 To maintain the County's strong financial position	Increase yearly revenue by 3% annually through timely processing probate and non-probate estates and cleaning up old estates	14% increase in revenue \$1,577,889	19% increase in revenue \$1,878,092	>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	20 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	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 2025 increased \$30,000, or 4.3%, due to an increase in personnel costs.

**\$725,700**    **\$29,868**  
(4.29% vs. prior year)

### Register of Wills Proposed and Historical Budget vs. Actual

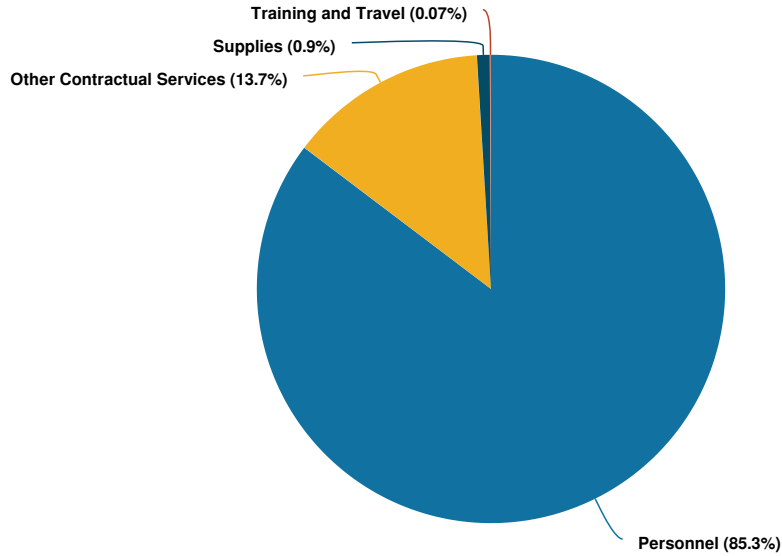




# Expenditures by Expense Type

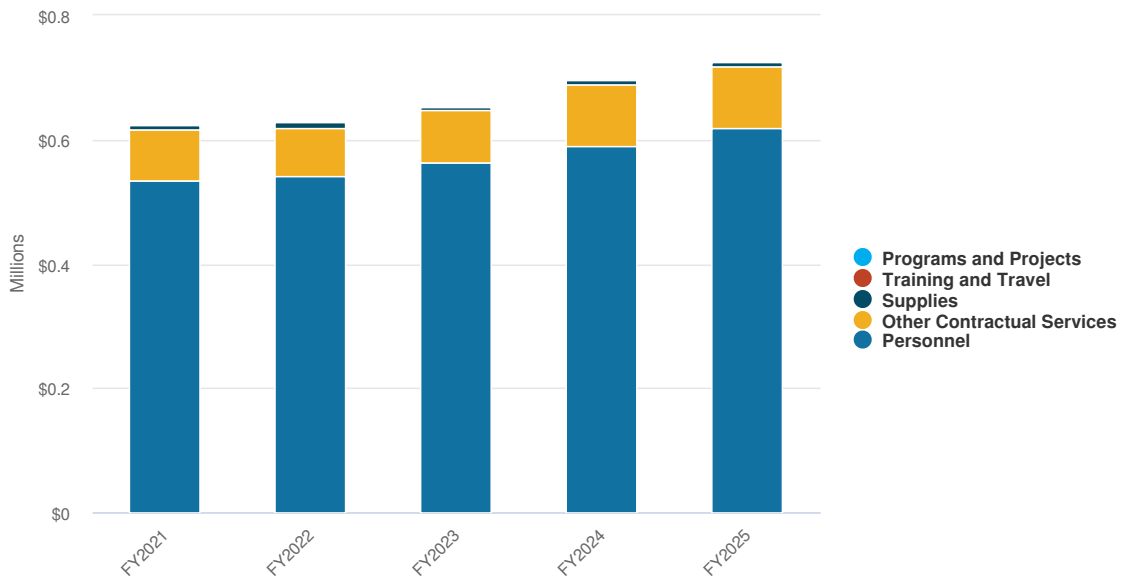
Personnel costs to perform the openings and closings of estates are the largest expense of the department.

## 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



Name	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Register of Wills Salaries	\$340,108	\$348,738	\$374,072	7.3%
Vision Plan	\$203	\$440	\$320	-27.3%
Dental Plan	\$4,254	\$4,400	\$4,880	10.9%
FICA Tax	\$24,007	\$26,680	\$28,615	7.3%
Health Insurance	\$133,591	\$139,200	\$144,000	3.4%
Pension	\$60,540	\$69,748	\$67,333	-3.5%
<b>Total Personnel:</b>	<b>\$562,703</b>	<b>\$589,206</b>	<b>\$619,220</b>	<b>5.1%</b>
<b>Other Contractual Services</b>				
Communications	\$1,318	\$1,440	\$1,440	0%
Postage & Freight	\$3,317	\$3,500	\$3,500	0%
Rental and Leases	\$0	\$12,000	\$12,000	0%
Insurance	\$286	\$386	\$240	-37.8%
Repairs and Maintenance	\$32,232	\$24,000	\$24,000	0%
Printing & Binding	\$3,572	\$8,300	\$8,300	0%
Advertising	\$43,441	\$50,000	\$50,000	0%
<b>Total Other Contractual Services:</b>	<b>\$84,167</b>	<b>\$99,626</b>	<b>\$99,480</b>	<b>-0.1%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$4,042	\$5,000	\$5,000	0%
Tools and Small Equipment	\$718	\$1,500	\$1,500	0%
<b>Total Supplies:</b>	<b>\$4,760</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>0%</b>
<b>Programs and Projects</b>				
Miscellaneous	\$114	\$0	\$0	0%
<b>Total Programs and Projects:</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Training and Travel</b>				
Mileage	\$0	\$500	\$500	0%
<b>Total Training and Travel:</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>0%</b>
<b>Total:</b>	<b>\$651,744</b>	<b>\$695,832</b>	<b>\$725,700</b>	<b>4.3%</b>



# Safety and Security



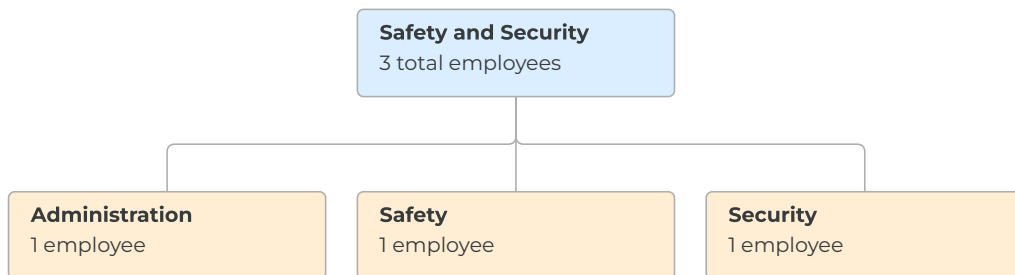
**Ron Verosko**  
Manager of Safety and Security

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 opportunities including:

- o Driver Safety Training- DriveSafe Online
- o State of Delaware's Manual on Uniform Traffic Control Devices (MUTCD) requirements
- o Accident and Incident Reporting
- o Facility Physical Safety Requirements
- o Eliminating Slip, Trip, and Fall Injuries
- o Hazard Communication
- o Bloodborne Pathogens Awareness
- o Fire Extinguisher- Review and Hands-on
- o Emergency Evacuation
- o Active Assailant Response
- o Heavy Equipment Operator Safety Training



2. Safety Scorecard-Key Performance Indicators (NAICS 92)

- o **Experienced an OSHA Total Recordable Case Rate of 3.45 which is 33% better than the National Average** for our sector (Public Administration/Local Government) according to most recent Bureau of Labor Statistics data reporting a national average of 5.2 cases per 100 employees.
- o **Experienced an OSHA Lost-time Case Rate of 0.86 which is 56% better than the National Average** for our sector (Public Administration/Local Government) according to most recent Bureau of Labor Statistics data reporting a national average of 2.0 cases per 100 employees.
- o **The 2024 Exposure Modification Rate (EMR) is projected at 0.814, which is 19% better than the industry average**, and a 34% improvement over our 2023 experienced rate of 1.294.

## Performance Measures

Objective	Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target
To provide a safe and secure environment for our employees	Perform at least four(4) comprehensive Safety and Security audits/reviews leading to program performance/compliance improvements	New Measure	Target Met	Perform 4 Reviews	Perform 4 Reviews
	Administer programs aimed at an annual OSHA Total Recordable Case Rate at 25% or better than the National Average for Public Sector entities.	New Measure	33% Better - Target Exceeded	25% Better	25% Better
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 1.0	1.249	0.814 - Target Exceeded	Obtain a rating of 1 or less	Obtain a rating of 1 or less

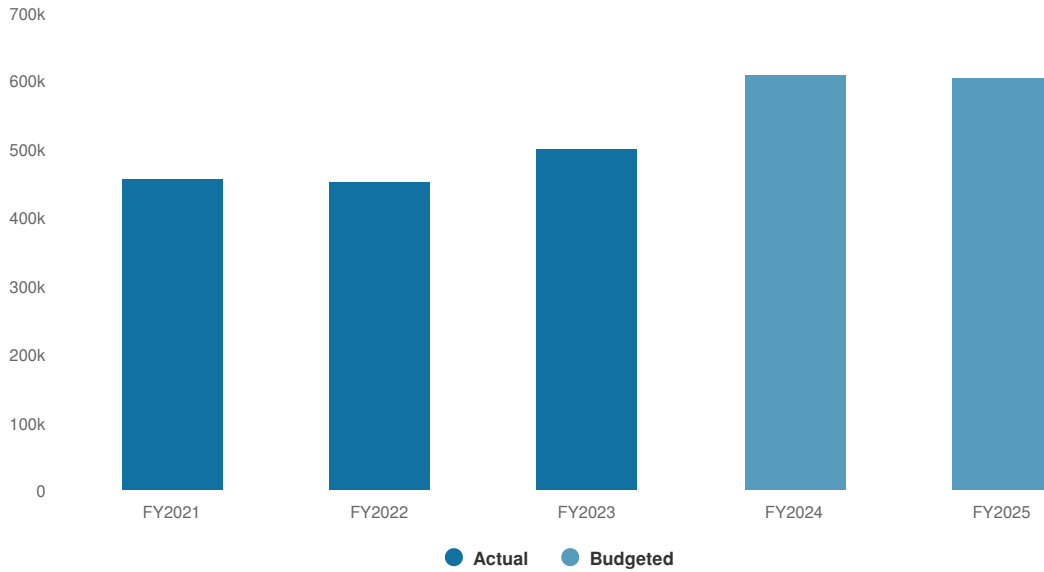


## Expenditures Summary

The FY 2025 budget decreased \$5,000, or 1 percent, resulting from costs associated with purchasing safety equipment in 2024.

**\$604,654** **-\$5,213**  
(-0.85% vs. prior year)

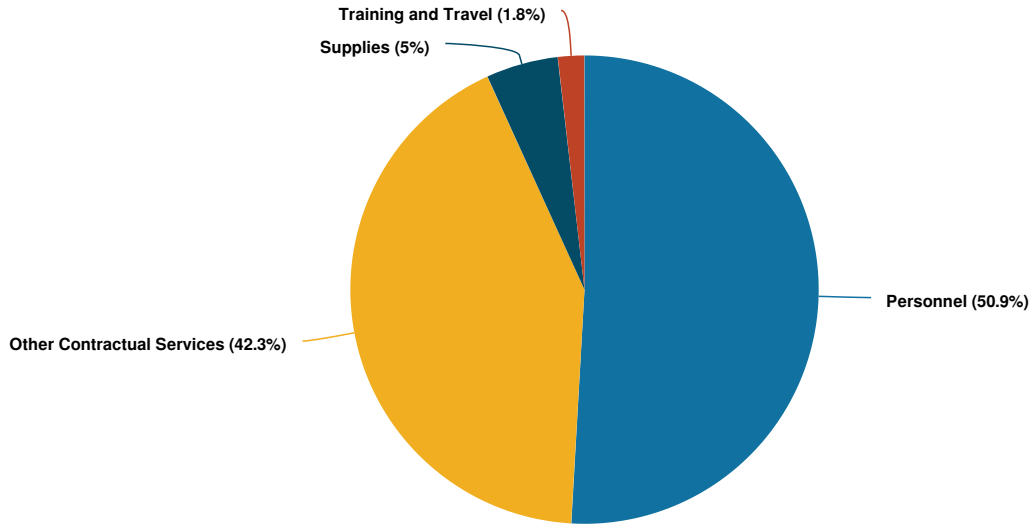
Safety and Security Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

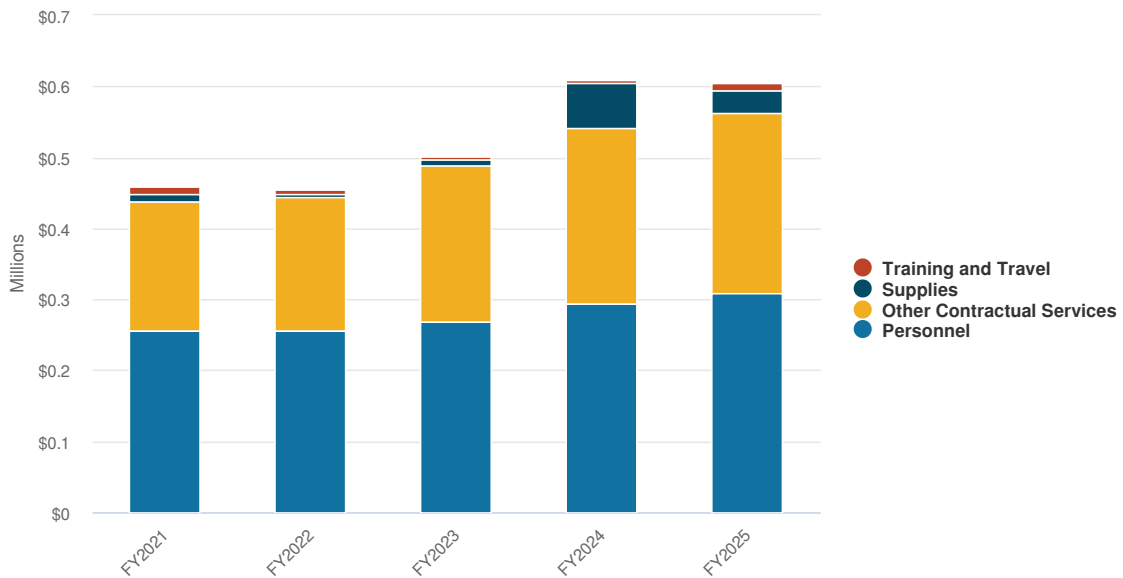
The County's security is supported by both in-house and contracted employees.

## 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Safety & Security Salaries	\$242,311	\$257,026	\$273,617	6.5%
Cost Reimbursement - Salaries	-\$84,460	-\$80,093	-\$84,536	5.5%
Vision Plan	\$115	\$165	\$120	-27.3%
Dental Plan	\$1,806	\$1,650	\$1,830	10.9%
FICA Tax	\$17,797	\$19,662	\$20,930	6.4%
Health Insurance	\$54,853	\$52,200	\$54,000	3.4%
Pension	\$35,385	\$43,563	\$41,871	-3.9%
<b>Total Personnel:</b>	<b>\$267,806</b>	<b>\$294,173</b>	<b>\$307,832</b>	<b>4.6%</b>
<b>Other Contractual Services</b>				
Communications	\$1,472	\$1,344	\$1,344	0%
Insurance	\$780	\$897	\$1,106	23.3%
Repairs and Maintenance	\$888	\$2,500	\$2,500	0%
Other Contractual Services	\$275,132	\$308,900	\$320,900	3.9%
Cost Reimbursement - Cont Sr	-\$57,735	-\$67,103	-\$70,205	4.6%
<b>Total Other Contractual Services:</b>	<b>\$220,538</b>	<b>\$246,538</b>	<b>\$255,645</b>	<b>3.7%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$632	\$750	\$750	0%
Fuel	\$3,799	\$2,835	\$2,835	0%
Dues & Subscriptions	\$775	\$1,000	\$1,000	0%
Uniforms	\$240	\$400	\$400	0%
Maintenance & Repairs Parts	\$860	\$2,000	\$2,000	0%
Tools and Small Equipment	\$3,940	\$72,000	\$30,000	-58.3%
Other Supplies	\$725	\$1,500	\$1,500	0%
Cost Reimbursement Supplies	-\$2,633	-\$17,224	-\$8,292	-51.9%
<b>Total Supplies:</b>	<b>\$8,338</b>	<b>\$63,261</b>	<b>\$30,193</b>	<b>-52.3%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$3,408	\$7,500	\$12,500	66.7%
Travel	\$2,166	\$0	\$1,500	N/A
Cost Reimbursement T & E	-\$600	-\$1,605	-\$3,016	87.9%
<b>Total Training and Travel:</b>	<b>\$4,974</b>	<b>\$5,895</b>	<b>\$10,984</b>	<b>86.3%</b>
<b>Total:</b>	<b>\$501,656</b>	<b>\$609,867</b>	<b>\$604,654</b>	<b>-0.9%</b>

## Initiative - Security, Communication & Access Control \$30,000

1. Minor Security Enhancements:
  - o Security Items and Projects
    1. Two (2) Card Access Readers and Three (3) Panic Buttons \$9,000
    2. Safety Window Laminates \$7,000
    3. Emergency Radio Communication System - \$14,000 .



## Sheriff



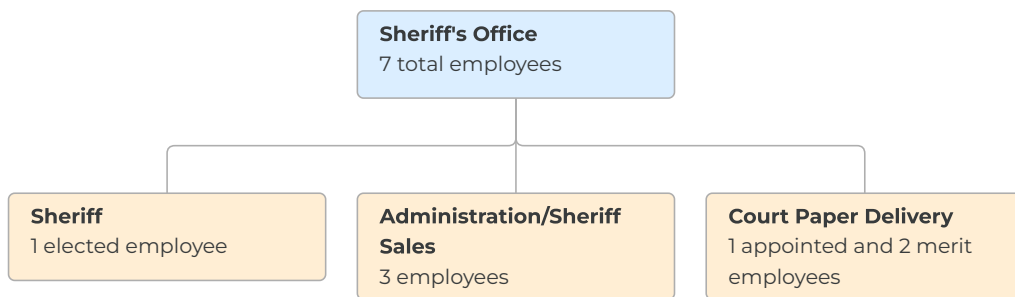
**Robert T. Lee**  
Sheriff

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

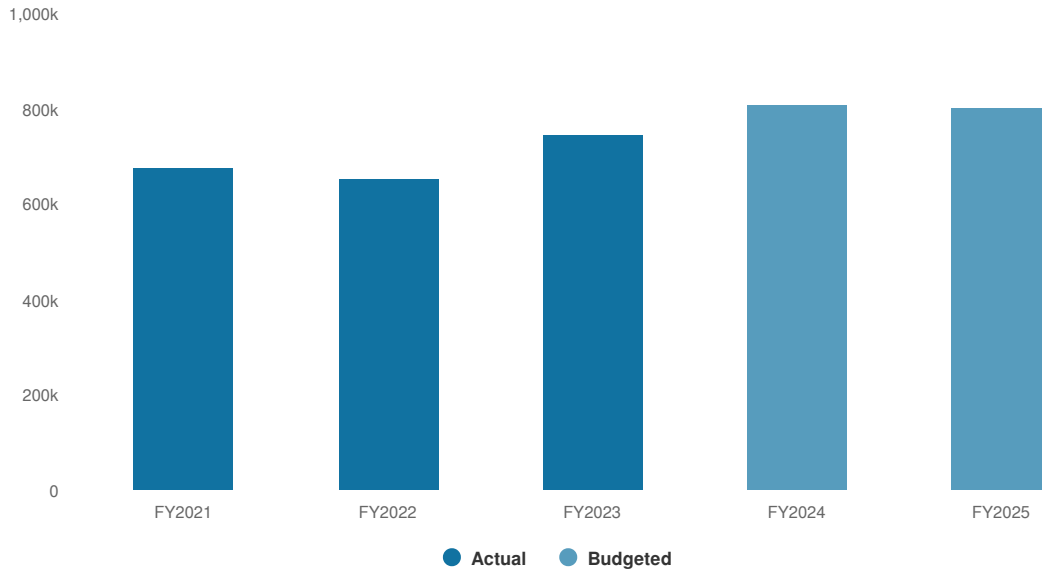
Objective	Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Target
 To maintain the County's strong financial position through efficient use of resources	Continue to operate with the same level of staffing no matter the demand from the courts	2,554 papers on average delivered by each deputy	2,801 papers on average delivered to date by each deputy	>2858 papers on average delivered to date by each deputy	>2858 papers delivered
	Increase the number of postings by 5% of delinquent properties for the Collections Division	5% increase in postings 277 total postings	12% increase in postings 309 total postings	> 5% increase in postings	> 5% increase in postings
 To provide a well-qualified workforce	Keep all certification up to date with 3 firearms training and 1 constable refresher course	3 full-time deputies 100% complaint	3 full-time deputies 100% complaint	100% complaint on all trainings	100% complaint on all trainings

## Expenditures Summary

The FY 2025 budget decreased \$5,000. This decrease is due to not hiring an additional part-time employee that was in the FY 2024 budget.

**\$802,631** **-\$5,305**  
(-0.66% vs. prior year)

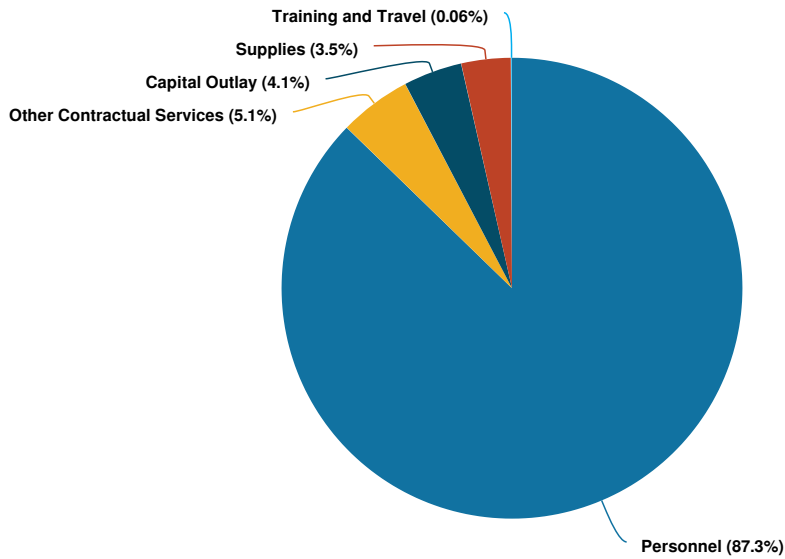
### Sheriff Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

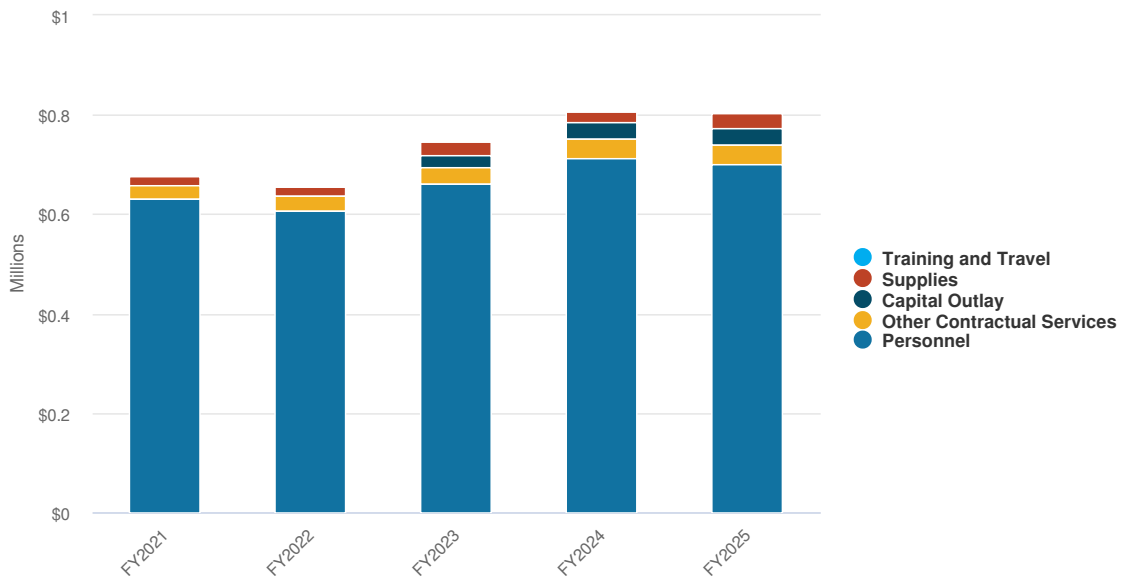
The largest expense of the Sheriff's Office is personnel. Personnel conducts the sheriff sales and delivers court issued documents.

## 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	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 Budget vs. FY2025 Proposed Budget (% Change)
<b>Personnel</b>				
Sheriff Salaries	\$426,545	\$473,123	\$459,369	-2.9%
Vision Plan	\$194	\$385	\$280	-27.3%
Dental Plan	\$3,775	\$3,850	\$4,270	10.9%
FICA Tax	\$31,360	\$36,194	\$35,140	-2.9%
Health Insurance	\$124,298	\$121,800	\$126,000	3.4%
Pension	\$74,179	\$79,092	\$75,487	-4.6%
<b>Total Personnel:</b>	<b>\$660,351</b>	<b>\$714,444</b>	<b>\$700,546</b>	<b>-1.9%</b>
<b>Other Contractual Services</b>				
Communications	\$4,024	\$4,824	\$4,824	0%
Postage & Freight	\$6,503	\$6,000	\$6,000	0%
Insurance	\$8,233	\$9,468	\$11,502	21.5%
Repairs and Maintenance	\$1,672	\$2,000	\$2,000	0%
Other Contractual Services	\$14,023	\$14,500	\$16,296	12.4%
<b>Total Other Contractual Services:</b>	<b>\$34,455</b>	<b>\$36,792</b>	<b>\$40,622</b>	<b>10.4%</b>
<b>Supplies</b>				
Office / Operating Supplies	\$3,078	\$4,000	\$4,000	0%
Fuel	\$9,351	\$11,000	\$11,000	0%
Dues & Subscriptions	\$0	\$200	\$221	10.5%
Uniforms	\$2,157	\$2,000	\$2,000	0%
Maintenance & Repairs Parts	\$2,365	\$3,000	\$3,000	0%
Tools and Small Equipment	\$0	\$0	\$4,742	N/A
Other Supplies	\$9,037	\$3,000	\$3,000	0%
<b>Total Supplies:</b>	<b>\$25,988</b>	<b>\$23,200</b>	<b>\$27,963</b>	<b>20.5%</b>
<b>Training and Travel</b>				
Seminars/Conferences/Training	\$776	\$500	\$500	0%
<b>Total Training and Travel:</b>	<b>\$776</b>	<b>\$500</b>	<b>\$500</b>	<b>0%</b>
<b>Capital Outlay</b>				
Machinery and Equipment	\$24,499	\$33,000	\$33,000	0%
<b>Total Capital Outlay:</b>	<b>\$24,499</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>0%</b>
<b>Total:</b>	<b>\$746,068</b>	<b>\$807,936</b>	<b>\$802,631</b>	<b>-0.7%</b>



---

# **CAPITAL PROJECTS**

---



## Capital Improvements: One-year Plan

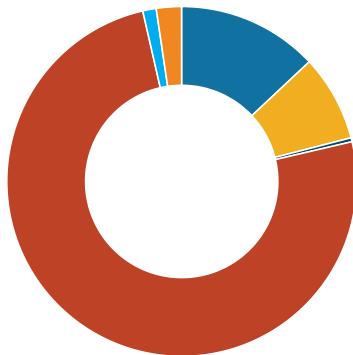
The capital improvements detailed below are from all funds. Capital Improvements, or capital expenditures, are expenses of the County for acquiring or maintaining capital assets such as land, building, equipment and infrastructure. These expenditures become assets on the balance sheet of the County. No expenditure under \$5,000 is capitalized. There are a total of 40 capital projects totaling \$69.9 million in FY 2025. Seventy-five 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 during the budget workshop 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 \$69,948,500

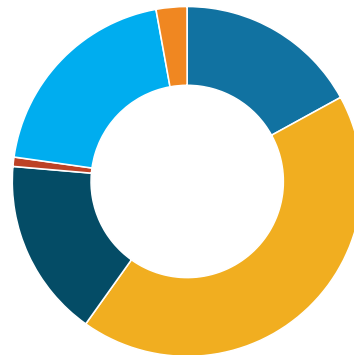
#### 40 Capital Improvement Projects

Total Funding Requested by Department



Administration (13%)	\$9,099,000.00
Airport and Business Park (8%)	\$5,587,000.00
Engineering Administration (0%)	\$250,000.00
Enterprise Capital (75%)	\$52,520,000.00
Library (1%)	\$862,500.00
Paramedics (2%)	\$1,630,000.00
<b>TOTAL</b>	<b>\$69,948,500.00</b>

Total Funding Requested by Source



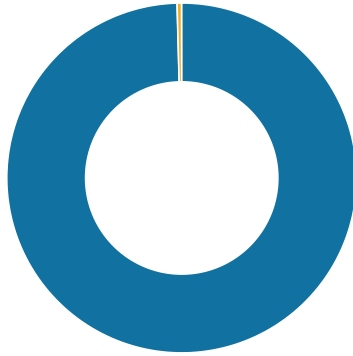
App. Res. /RTT (17%)	\$11,905,000.00
Assessment Fees (Loans/Grants) (43%)	\$29,960,000.00
Connection Charges (17%)	\$11,560,000.00
Interest Earnings (1%)	\$600,000.00
State or Federal Grants (20%)	\$13,923,500.00
Utility User Fees (3%)	\$2,000,000.00
<b>TOTAL</b>	<b>\$69,948,500.00</b>

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.

There will be no need to increase taxes or fees to pay for any of the general fund capital projects. Eventually, a new administration building will have an ongoing operational cost that will need to be considered in future budgets.

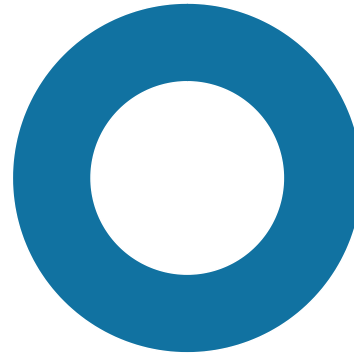


### Capital Costs Breakdown



● Capital Costs (100%)	\$69,948,500.00
● Operational Costs (0%)	\$294,000.00
<b>TOTAL</b>	<b>\$70,242,500.00</b>

### Cost Savings & Revenue Breakdown



● Revenue (100%)	\$223,044.00
<b>TOTAL</b>	<b>\$223,044.00</b>

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 2025

<b>Airport/Delaware Coastal Business Park - Utility and Building Improvements (Natural Gas Conversion &amp; Roof replacements)</b>	<b>\$507,000</b>
<b>Construct Hangar Taxiways</b>	<b>\$300,000</b>
<b>Land Acquisition for Airport</b>	<b>\$600,000</b>
<b>Pavement Improvements</b>	<b>\$100,000</b>
<b>Runway 4-22 - 6123' Expansion and Rehabilitation</b>	<b>\$1,500,000</b>
<b>Runway 4-22 Taxiway B</b>	<b>\$2,330,000</b>
<b>Stormwater Improvements</b>	<b>\$250,000</b>
	<b>Total: \$5,587,000</b>



## Administration Requests

### Itemized Requests for 2025

Administration Annex	\$250,000
Administration Parking	\$2,000,000
Building Improvements (EOC and Admin Buildings)	\$281,000
Open Space Property Acquisition/Improvements to those lands for public access	\$6,568,000
<b>Total: \$9,099,000</b>	

## Engineering Administration Requests

### Itemized Requests for 2025

Landfill Property Acquisition	\$250,000
<b>Total: \$250,000</b>	

## Paramedics Requests

### Itemized Requests for 2025

Millsboro Paramedic Station (Medic 103)	\$1,330,000
<p>Construction will begin in the current FY, FY24. It is anticipated that construction will conclude in FY25.</p>	
Roxana Paramedic Station (Medic 109)	\$300,000
<p>We are requesting to allocate funds to purchase land for Medic 109 in FY25 and plan to begin construction in FY28 with anticipated completion carrying into FY29. This would fall in line with existing construction projects.</p>	
<b>Total: \$1,630,000</b>	

## Library Requests

### Itemized Requests for 2025

Library Improvements	\$462,500
<p>This capital project is to replace the HVAC system at the South Coastal Library and replace the sidewalks at the Milton Library.</p>	
Mobile Library	\$400,000
<p>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...</p>	
<b>Total: \$862,500</b>	





# Enterprise Capital Requests

## Itemized Requests for 2025

<b>Blackwater Village</b>	<b>\$3,000,000</b>
<b>Briarwood</b>	<b>\$2,100,000</b>
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...	
<b>Concord Road/Route 113 Commercial - FM extension to Lakeside</b>	<b>\$250,000</b>
<b>Countryside Hamlet</b>	<b>\$1,500,000</b>
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...	
<b>Herring Creek Sewer Area</b>	<b>\$3,000,000</b>
<b>IBRWF - Constructed Wetlands/Drainage Improvements</b>	<b>\$2,500,000</b>
<b>IBRWF - Disposal Expansion</b>	<b>\$3,000,000</b>
<b>IBRWF - Loop Project</b>	<b>\$4,000,000</b>
<b>IBRWF - Treatment Expansion</b>	<b>\$3,000,000</b>
<b>Joy Beach</b>	<b>\$2,000,000</b>
<b>Lewes Board of Public Works Treatment Plant Expansion Participation (Evaluation)</b>	<b>\$1,000,000</b>
<b>Lochwood</b>	<b>\$4,250,000</b>
<b>Long Neck Communities</b>	<b>\$1,000,000</b>
<b>North Ellendale Re-direct</b>	<b>\$1,250,000</b>
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...	
<b>Oak Acres/Tanglewood</b>	<b>\$1,050,000</b>
<b>Piney Neck - Transmission Improvements</b>	<b>\$2,120,000</b>
<b>Pintail Pointe</b>	<b>\$1,500,000</b>
<b>SCRWF - Capacity Expansion</b>	<b>\$2,000,000</b>
<b>SCRWF - Compliance Upgrades</b>	<b>\$2,000,000</b>
<b>Slaughter Beach Sewer Area</b>	<b>\$6,000,000</b>
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...	
<b>Warwick Park Area- Pumpstation &amp; Forcemain</b>	<b>\$2,000,000</b>
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...	



**Warwick Park Phase II** **\$500,000**

---

This is the second phase of the Warwick Project and consists of a gravity collection and conveyance system to serve the Warwick Park subdivision a community in the Oak Orchard Area that has been annexed into the boundary of the Sussex County...

**Winding Creek Water** **\$1,000,000**

---

**WNRWF - Conversion** **\$2,500,000**

---

**Total: \$52,520,000**



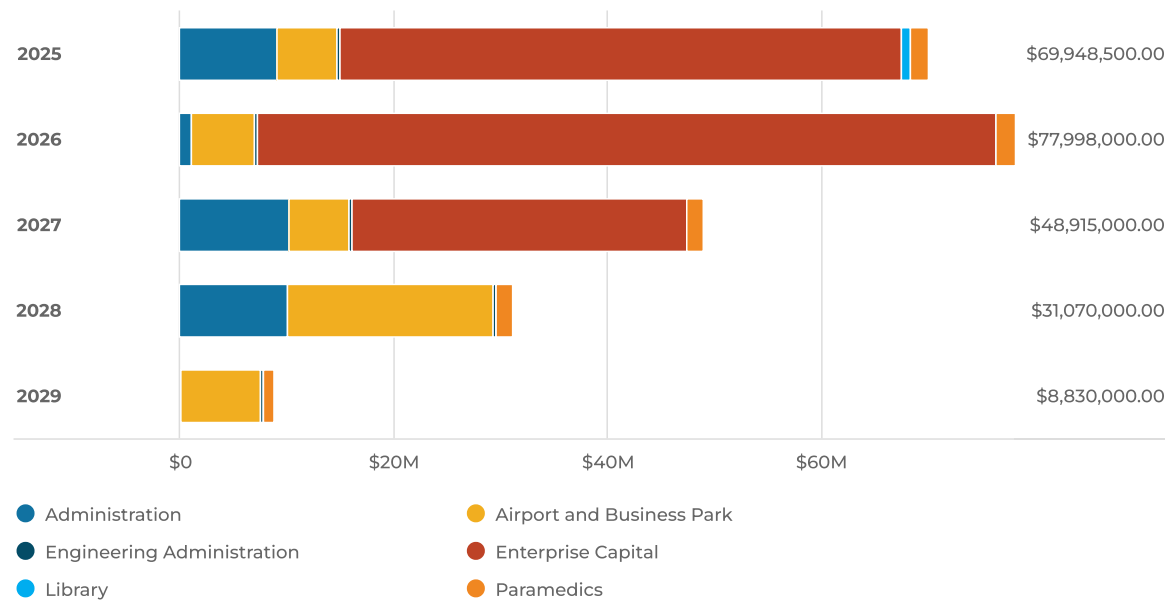
## Capital Improvements: Multi-year Plan

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.

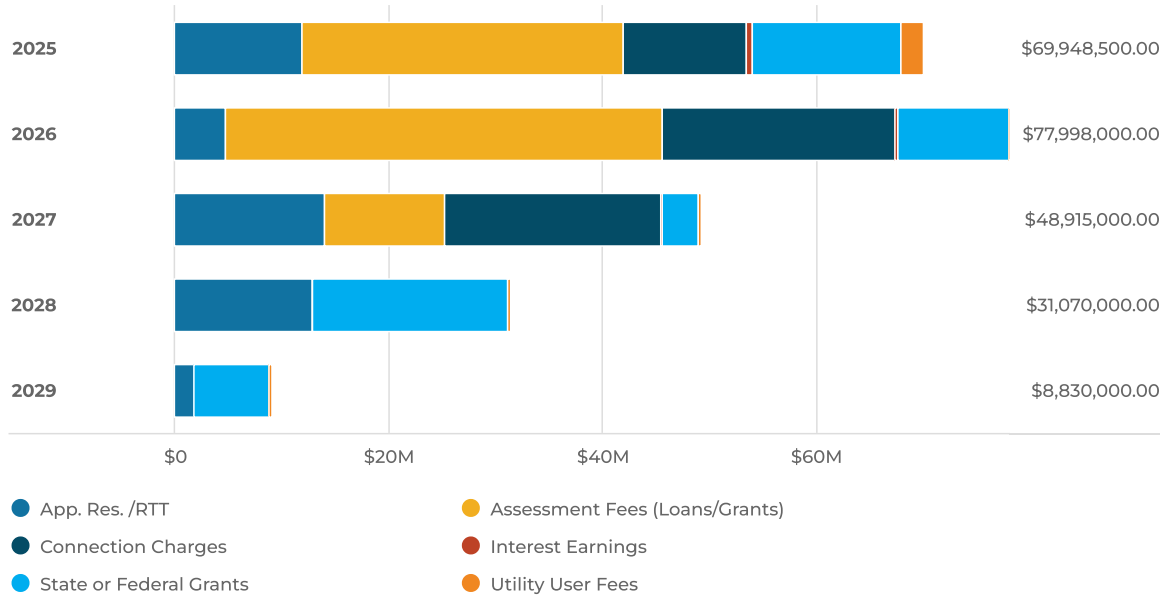
# Total Capital Requested \$236,761,500

43 Capital Improvement Projects

### Total Funding Requested by Department

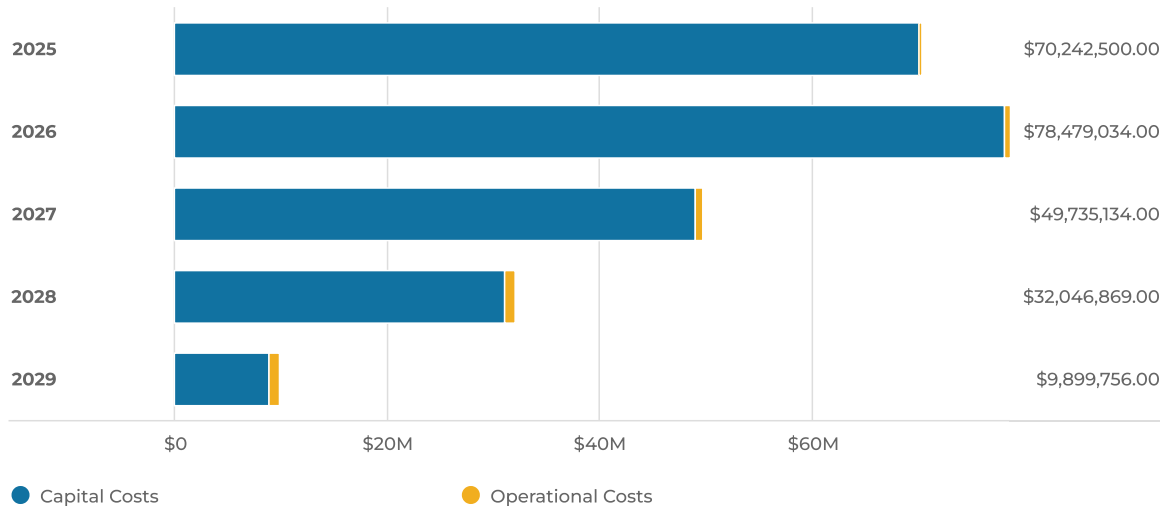


### Total Funding Requested by Source

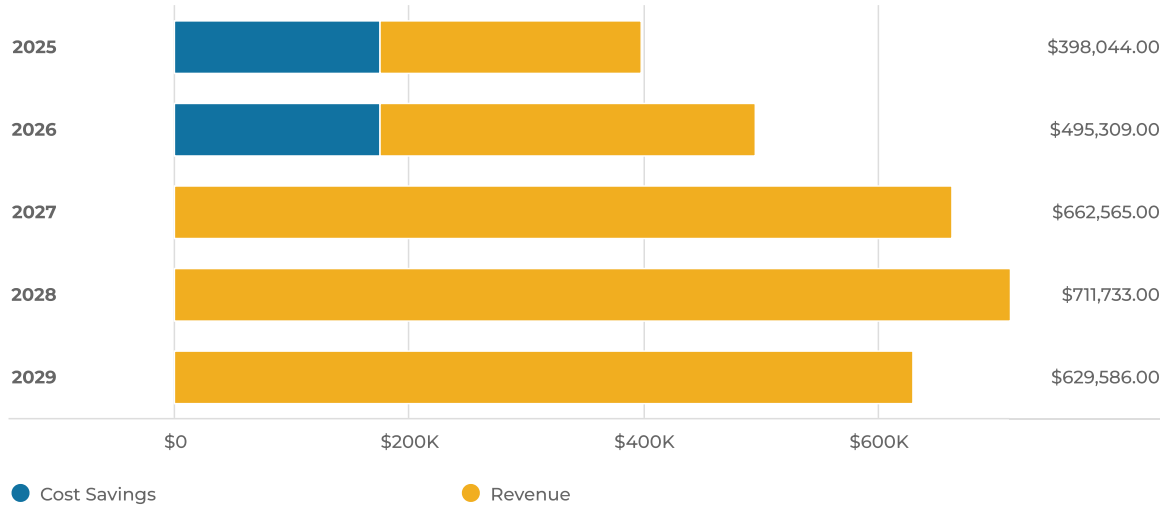


The charts below demonstrate the operating costs associated with the completed capital projects. However, some capital projects, specifically the sewer capital projects, will create an ongoing revenue source (new users) that will support the ongoing expenses.

### Capital Costs Breakdown



### Cost Savings & Revenues



## Airport and Business Park Requests

### Itemized Requests for 2025-2029

Airport/Delaware Coastal Business Park - Utility and Building Improvements (Natural Gas Conversion & Roof replacements)	\$507,000
Construct Hangar Taxiways	\$2,000,000
Land Acquisition for Airport	\$700,000
Pavement Improvements	\$500,000
Runway 4-22 - 6123' Expansion and Rehabilitation	\$25,930,000
Runway 4-22 Taxiway B	\$10,400,000
Stormwater Improvements	\$3,750,000
<b>Total:</b>	<b>\$43,787,000</b>



## Administration Requests

### Itemized Requests for 2025-2029

Administration Annex	\$21,000,000
Administration Parking	\$2,000,000
Building Improvements (EOC and Admin Buildings)	\$681,000
Open Space Property Acquisition/Improvements to those lands for public access	\$6,981,000
<b>Total: \$30,662,000</b>	

## Engineering Administration Requests

### Itemized Requests for 2025-2029

Landfill Property Acquisition	\$1,250,000
<b>Total: \$1,250,000</b>	

## Library Requests

### Itemized Requests for 2025-2029

Library Improvements	\$462,500
This capital project is to replace the HVAC system at the South Coastal Library and replace the sidewalks at the Milton Library.	
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...	
<b>Total: \$862,500</b>	



## Paramedics Requests

### Itemized Requests for 2025-2029

---

<b>Lincoln Paramedic Station (Medic 101)</b>	<b>\$1,700,000</b>
--	--------------------

---

Land has been procured for the construction of a new paramedic station in Lincoln. Budget reflects design and construction in FY26.

<b>Millsboro Paramedic Station (Medic 103)</b>	<b>\$1,330,000</b>
--	--------------------

---

Construction will begin in the current FY, FY24. It is anticipated that construction will conclude in FY25.

<b>Milton Paramedic Station (Medic 111)</b>	<b>\$2,000,000</b>
---	--------------------

---

Milton and surrounding areas are appreciating growth that lends itself to an increase in paramedic service. Land has been purchased on Cave Neck Road west of Hudson Road. Budget reflects anticipated design/construction costs in FY27/28

<b>Roxana Paramedic Station (Medic 109)</b>	<b>\$2,300,000</b>
---	--------------------

---

We are requesting to allocate funds to purchase land for Medic 109 in FY25 and plan to begin construction in FY28 with anticipated completion carrying into FY29. This would fall in line with existing construction projects.

---

**Total: \$7,330,000**



# Enterprise Capital Requests

## Itemized Requests for 2025-2029

<b>Blackwater Village</b>	<b>\$12,500,000</b>
<b>Briarwood</b>	<b>\$4,200,000</b>
<p>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...</p>	
<b>Concord Road/Route 113 Commercial - FM extension to Lakeside</b>	<b>\$250,000</b>
<b>Countryside Hamlet</b>	<b>\$2,000,000</b>
<p>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...</p>	
<b>Herring Creek Sewer Area</b>	<b>\$3,000,000</b>
<b>IBRWF - Constructed Wetlands/Drainage Improvements</b>	<b>\$2,500,000</b>
<b>IBRWF - Disposal Expansion</b>	<b>\$5,000,000</b>
<b>IBRWF - Loop Project</b>	<b>\$8,000,000</b>
<b>IBRWF - Treatment Expansion</b>	<b>\$25,000,000</b>
<b>Joy Beach</b>	<b>\$6,000,000</b>
<b>Lewes Board of Public Works Treatment Plant Expansion Participation (Evaluation)</b>	<b>\$2,000,000</b>
<b>Lochwood</b>	<b>\$8,500,000</b>
<b>Long Neck Communities</b>	<b>\$1,000,000</b>
<b>North Ellendale Re-direct</b>	<b>\$9,250,000</b>
<p>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...</p>	
<b>Oak Acres/Tanglewood</b>	<b>\$2,100,000</b>
<b>Piney Neck - Lagoon Conversions</b>	<b>\$2,500,000</b>
<b>Piney Neck - Transmission Improvements</b>	<b>\$12,720,000</b>
<b>Pintail Pointe</b>	<b>\$1,500,000</b>
<b>SCRWF - Capacity Expansion</b>	<b>\$2,000,000</b>
<b>SCRWF - Compliance Upgrades</b>	<b>\$2,000,000</b>
<b>Slaughter Beach Sewer Area</b>	<b>\$21,000,000</b>
<p>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...</p>	





**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...

**Warwick Park Phase II** **\$9,500,000**

---

This is the second phase of the Warwick Project and consists of a gravity collection and conveyance system to serve the Warwick Park subdivision a community in the Oak Orchard Area that has been annexed into the boundary of the Sussex County...

**Winding Creek Water** **\$2,000,000**

---

**WNRWF - Conversion** **\$6,000,000**

---

**Total: \$152,870,000**



## 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 \$201.5 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 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 2025. 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 2025 (in millions of dollars)			
Projected assessed value			\$ 4,311
Debt limit (12% of assessed value)			517.3
Forecasted net debt applicable to limit			191.4
<b>Legal debt margin</b>			<b>\$ 325.8</b>

Total Projected Business-type Debt Service (in millions of dollars)			
Fiscal Year Ending	Principal	Interest	Total
2025	\$ 9.0	\$ 3.8	\$ 12.8
2026	8.5	3.6	12.1
2027	8.6	3.4	12.0
2028	8.7	3.3	12.0
2029	8.4	3.2	11.6
2030-2034	42.8	12.2	55.0
2035-2039	39.6	8.5	48.1
2040-2044	30.3	5.1	35.4
2045-2049	20.5	2.8	23.3
2050-2054	10.7	.7	11.4
2055-2059	3.9	.2	4.1
2060-2062	.4	0	.4

The annual debt service amounts are projected to be paid 59.9 percent by assessment charges by users of the applicable sewer areas, and 40.1 percent will be paid by sewer service charges and sewer connection fees. Again, all debt is related to the improvement and expansion of sewer infrastructure.



---

# ORDINANCES

---



## **Operating Ordinance**

Below is the ordinance establishing annual operating budget for Fiscal Year 2025.

### **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.

### **Miscellaneous Fee Ordinances**

Per State Code, some fees must be established by a separate fee ordinance. This applies to Recorder of Deeds and Marriage Bureau. Both offices have made some changes to their fees and those ordinances to make those changes are attached here.



---

# **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.



## C

**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

**GIO:** Geographical Information Office

**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



---

# APPENDIX

---



---

# **ADMINISTRATION REQUESTS**

---

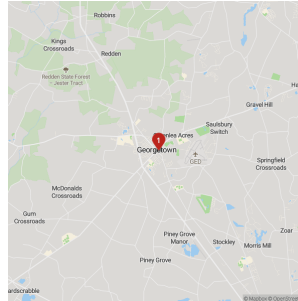


# Administration Annex

## Overview

Request Owner: Gina Jennings  
 Department: Administration  
 Type: Other

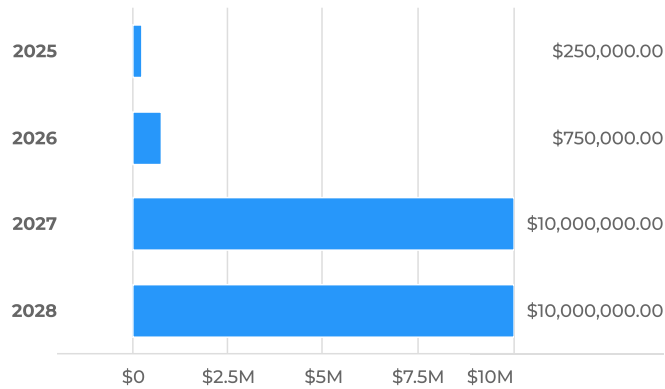
## Location



## Capital Cost

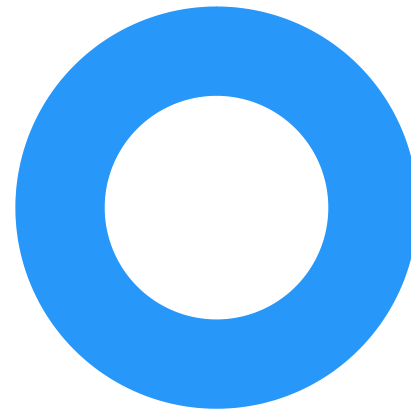
FY2025 Budget: **\$250,000**  
 Total Budget (all years): **\$21M**  
 Project Total: **\$21M**

### 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	FY2025	FY2026	FY2027	FY2028	Total
Capitalized Cost	\$250,000	\$750,000	\$10,000,000	\$10,000,000	\$21,000,000
<b>Total</b>	<b>\$250,000</b>	<b>\$750,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$21,000,000</b>



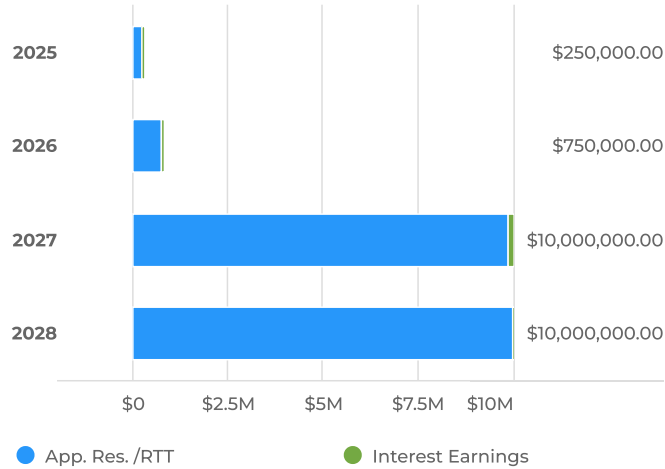
## Funding Sources

FY2025 Budget  
**\$250,000**

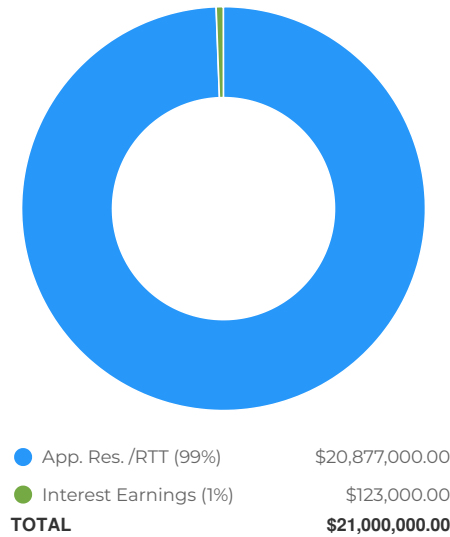
Total Budget (all years)  
**\$21M**

Project Total  
**\$21M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	Total
App. Res. /RTT	\$250,000	\$750,000	\$9,877,000	\$10,000,000	\$20,877,000
Interest Earnings			\$123,000		\$123,000
<b>Total</b>	<b>\$250,000</b>	<b>\$750,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>\$21,000,000</b>

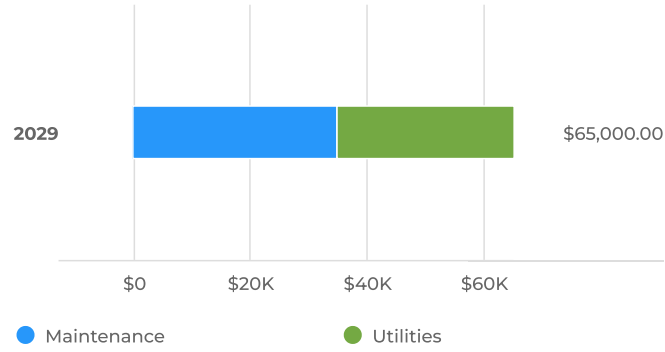


## Operational Costs

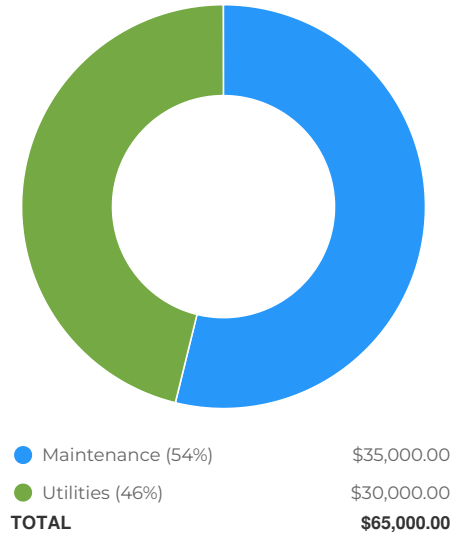
Total Budget (all years)  
**\$65K**

Project Total  
**\$65K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown		
Operational Costs	FY2029	Total
Utilities	\$30,000	\$30,000
Maintenance	\$35,000	\$35,000
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>



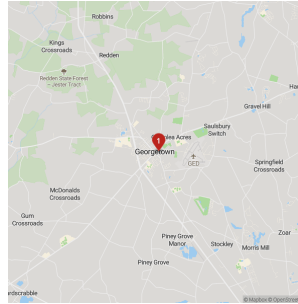


# Administration Parking

## Overview

Request Owner: Gina Jennings  
 Department: Administration  
 Type: Other

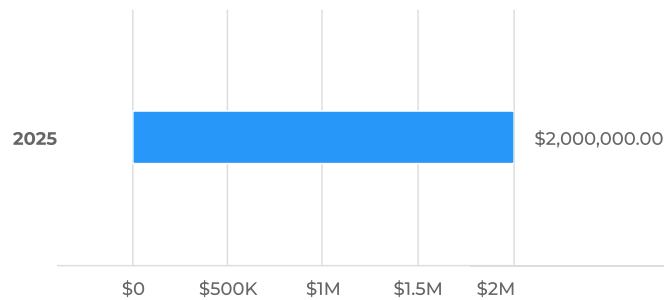
## Location



## Capital Cost

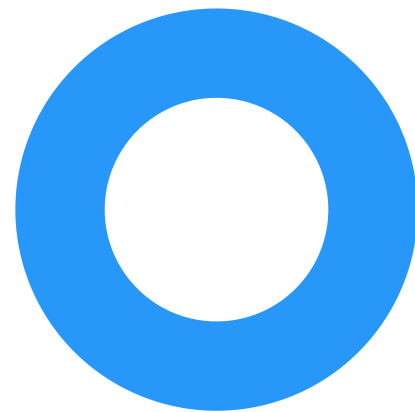
FY2025 Budget: **\$2,000,000**  
 Total Budget (all years): **\$2M**  
 Project Total: **\$2M**

### 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	FY2025	Total
Capitalized Cost	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>



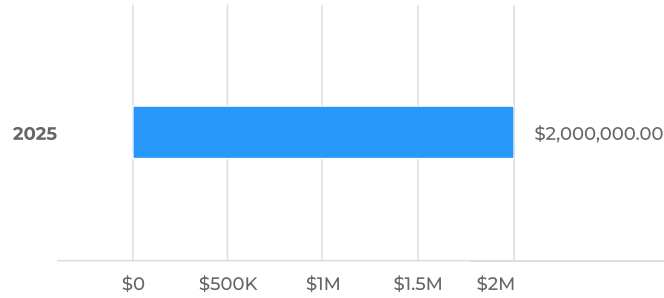
## Funding Sources

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$2M**

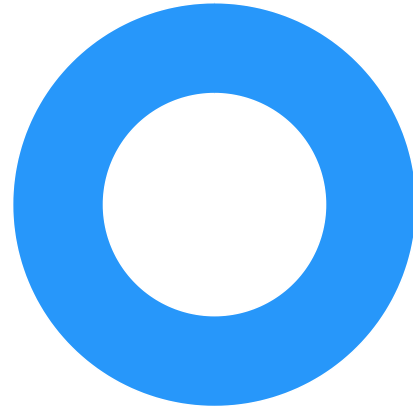
Project Total  
**\$2M**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%) \$2,000,000.00  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
App. Res. /RTT	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>

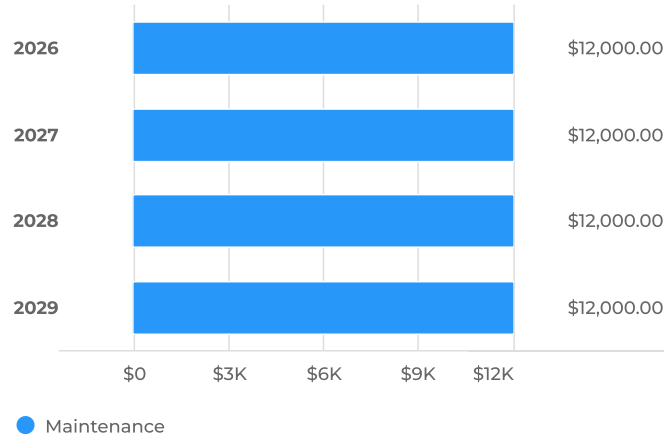


## Operational Costs

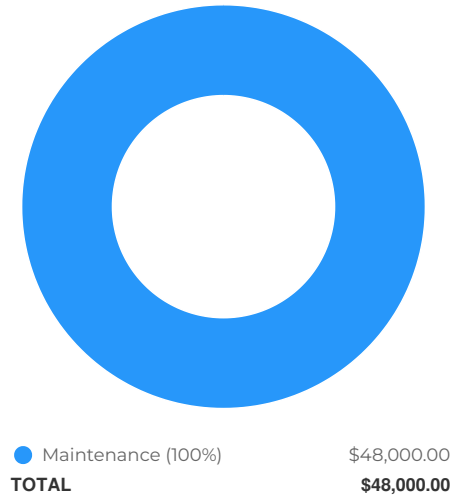
Total Budget (all years)  
**\$48K**

Project Total  
**\$48K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown					
Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$12,000	\$12,000	\$12,000	\$12,000	\$48,000
<b>Total</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$48,000</b>

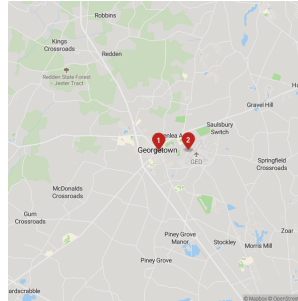


# Building Improvements (EOC and Admin Buildings)

## Overview

Request Owner: Gina Jennings  
 Department: Administration  
 Type: Other

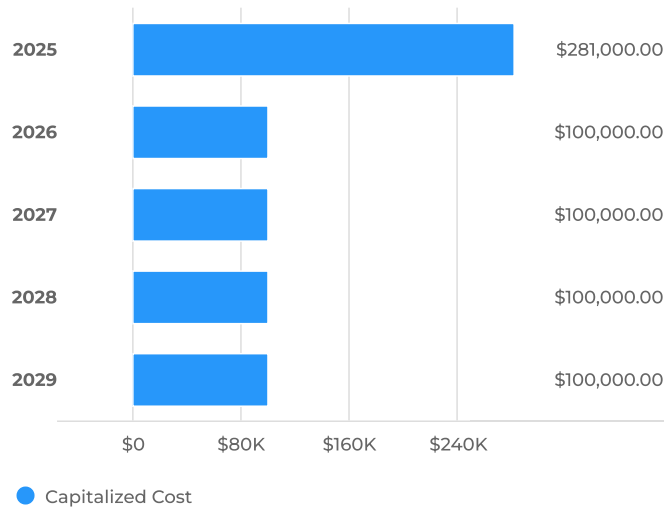
## Location



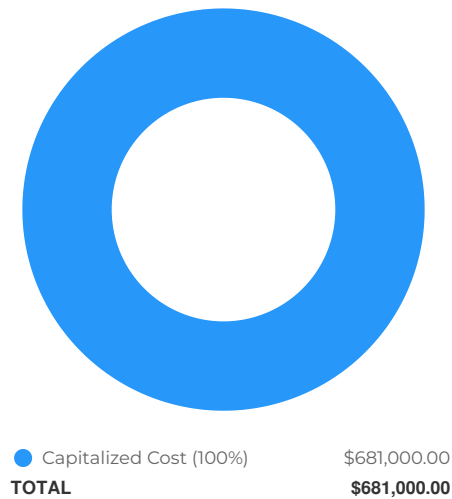
## Capital Cost

FY2025 Budget: **\$281,000**  
 Total Budget (all years): **\$681K**  
 Project Total: **\$681K**

### Capital Cost by Year



### Capital Cost for Budgeted Years



### Capital Cost Breakdown

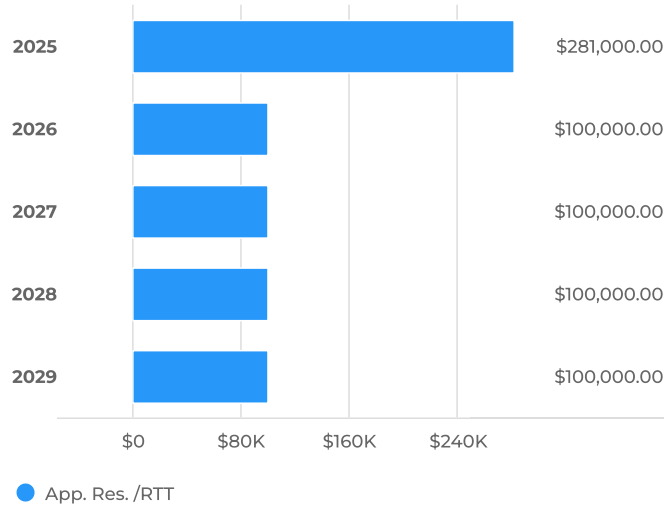
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capitalized Cost	\$281,000	\$100,000	\$100,000	\$100,000	\$100,000	\$681,000
<b>Total</b>	<b>\$281,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$681,000</b>



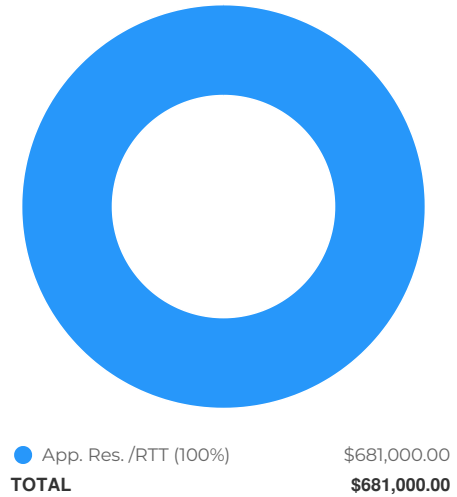
## Funding Sources

FY2025 Budget **\$281,000**      Total Budget (all years) **\$681K**      Project Total **\$681K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
App. Res. /RTT	\$281,000	\$100,000	\$100,000	\$100,000	\$100,000	\$681,000
<b>Total</b>	<b>\$281,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$681,000</b>



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

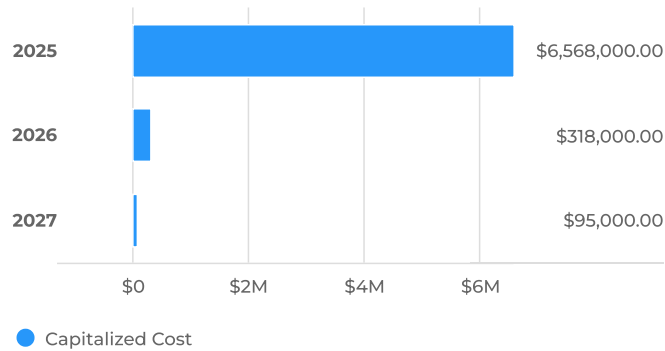
## Overview

Request Owner: Gina Jennings  
 Department: Administration  
 Type: Other

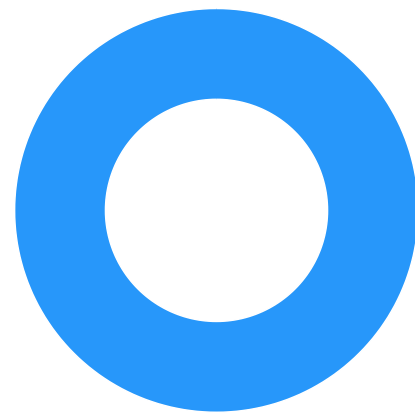
## Capital Cost

FY2025 Budget: **\$6,568,000**  
 Total Budget (all years): **\$6.981M**  
 Project Total: **\$6.981M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capitalized Cost (100%): \$6,981,000.00  
**TOTAL**: \$6,981,000.00

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$6,568,000	\$318,000	\$95,000	\$6,981,000
<b>Total</b>	<b>\$6,568,000</b>	<b>\$318,000</b>	<b>\$95,000</b>	<b>\$6,981,000</b>



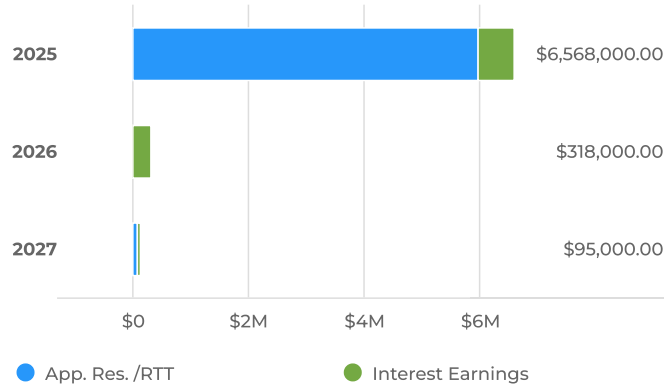
## Funding Sources

FY2025 Budget  
**\$6,568,000**

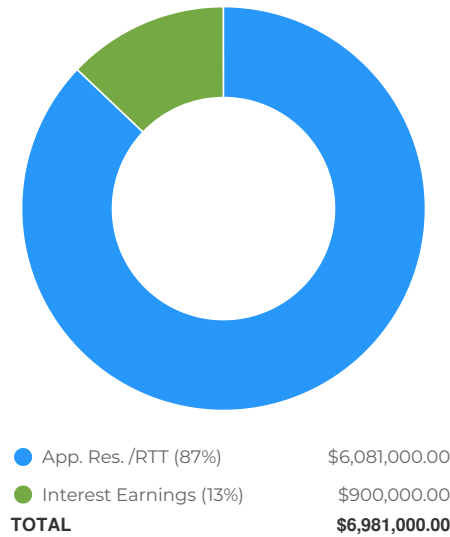
Total Budget (all years)  
**\$6.981M**

Project Total  
**\$6.981M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2025	FY2026	FY2027	Total
App. Res. /RTT	\$5,968,000	\$18,000	\$95,000	\$6,081,000
Interest Earnings	\$600,000	\$300,000		\$900,000
<b>Total</b>	<b>\$6,568,000</b>	<b>\$318,000</b>	<b>\$95,000</b>	<b>\$6,981,000</b>



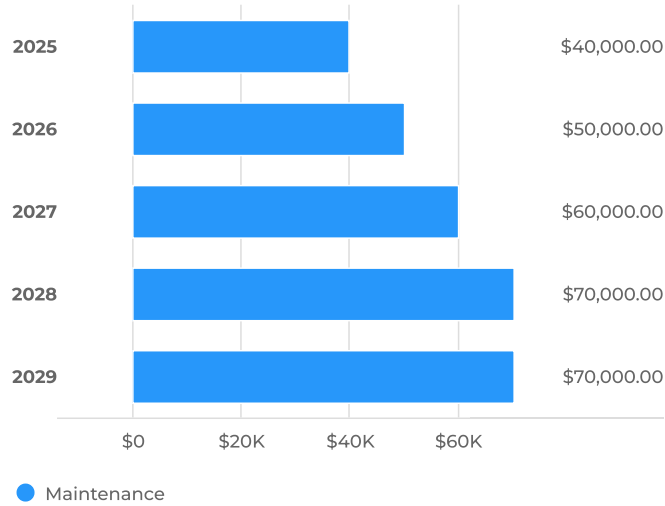
## Operational Costs

FY2025 Budget  
**\$40,000**

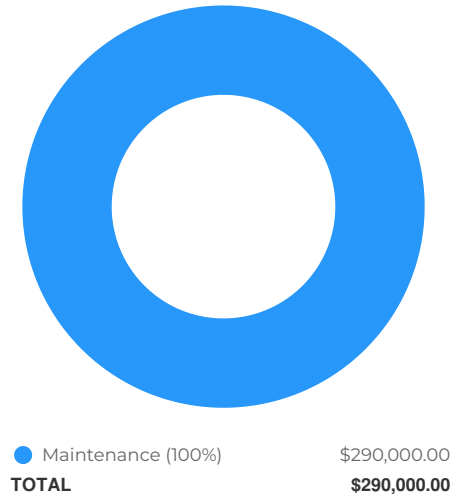
Total Budget (all years)  
**\$290K**

Project Total  
**\$290K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$40,000	\$50,000	\$60,000	\$70,000	\$70,000	\$290,000
<b>Total</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$290,000</b>





---

# **AIRPORT AND BUSINESS PARK REQUESTS**

---

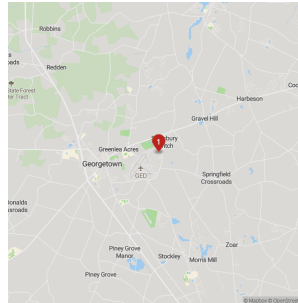


# Airport/Delaware Coastal Business Park - Utility and Building Improvements (Natural Gas Conversion & Roof replacements)

## Overview

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

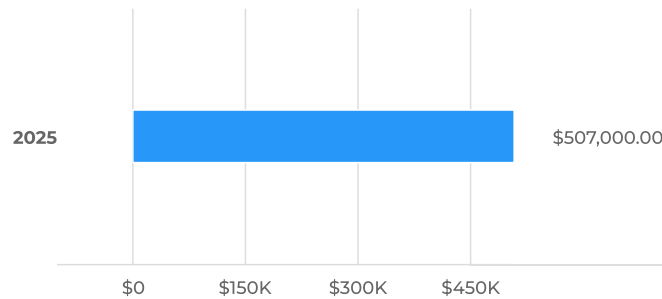
## Location



## Capital Cost

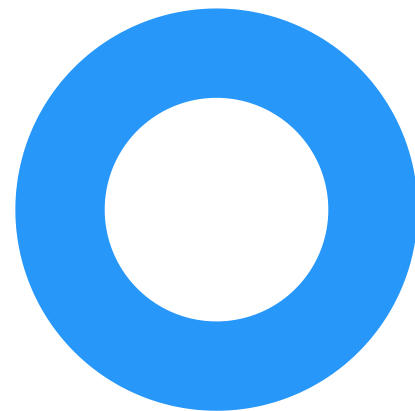
FY2025 Budget: **\$507,000**      Total Budget (all years): **\$507K**      Project Total: **\$507K**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%)      \$507,000.00  
**TOTAL**      **\$507,000.00**

## Capital Cost Breakdown

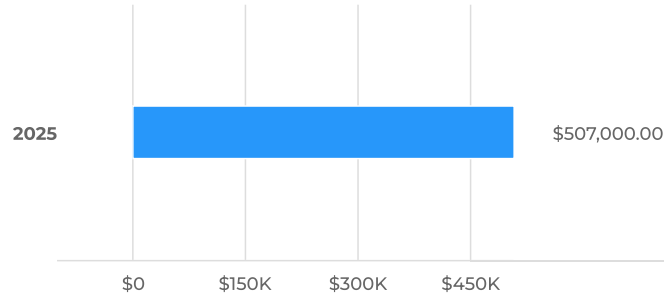
Capital Cost	FY2025	Total
Capitalized Cost	\$507,000	\$507,000
<b>Total</b>	<b>\$507,000</b>	<b>\$507,000</b>



## Funding Sources

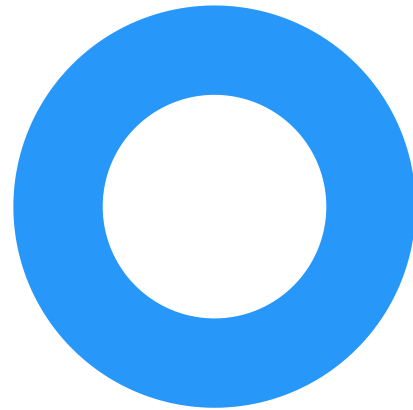
FY2025 Budget **\$507,000**      Total Budget (all years) **\$507K**      Project Total **\$507K**

Funding Sources by Year



● State or Federal Grants

Funding Sources for Budgeted Years



● State or Federal Grants (100%) \$507,000.00  
**TOTAL \$507,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
State or Federal Grants	\$507,000	\$507,000
<b>Total</b>	<b>\$507,000</b>	<b>\$507,000</b>



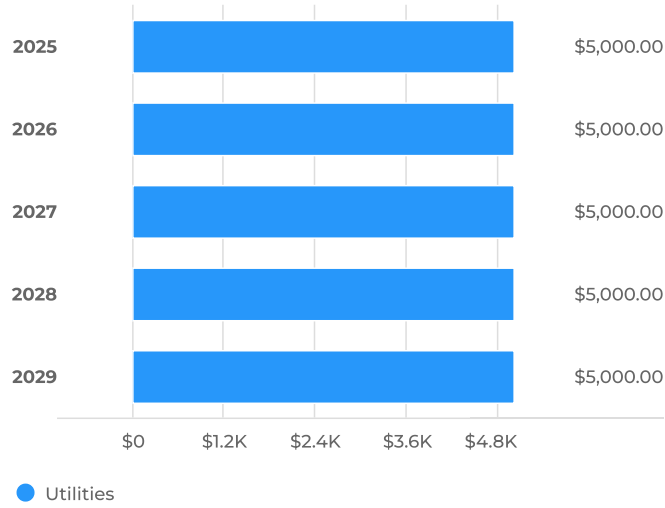
## Operational Costs

FY2025 Budget  
**\$5,000**

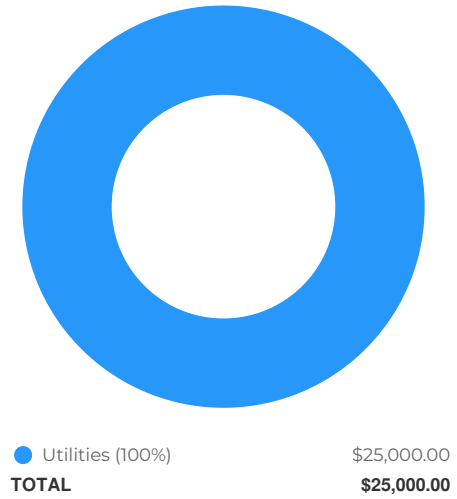
Total Budget (all years)  
**\$25K**

Project Total  
**\$25K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Utilities	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$25,000</b>

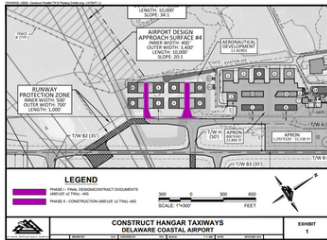


# Construct Hangar Taxiways

## Overview

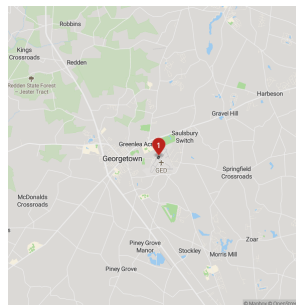
Request Owner Robert Bryant  
Department Airport and Business Park  
Type Other

## Images



Construct Hangar Taxiways

## Location



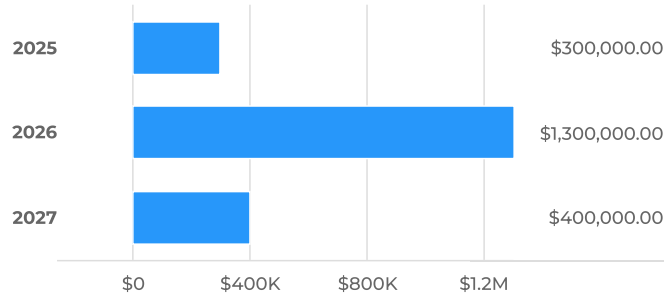
## Capital Cost

FY2025 Budget  
**\$300,000**

Total Budget (all years)  
**\$2M**

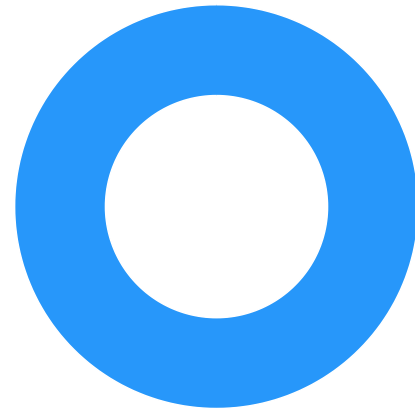
Project Total  
**\$2M**

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	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$300,000	\$1,300,000	\$400,000	\$2,000,000
<b>Total</b>	<b>\$300,000</b>	<b>\$1,300,000</b>	<b>\$400,000</b>	<b>\$2,000,000</b>



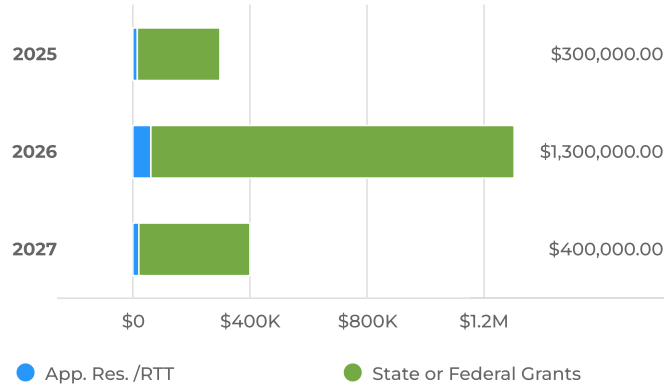
## Funding Sources

FY2025 Budget  
**\$300,000**

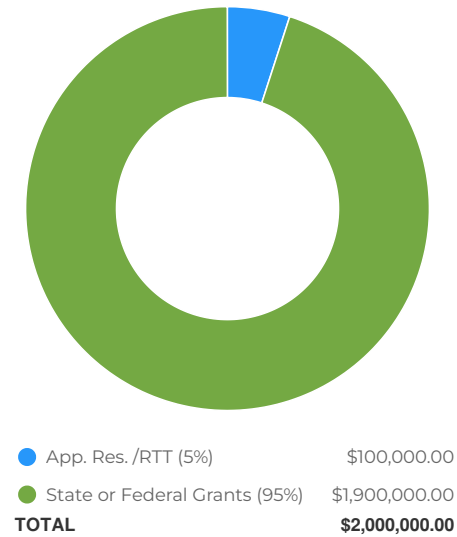
Total Budget (all years)  
**\$2M**

Project Total  
**\$2M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
App. Res. /RTT	\$15,000	\$65,000	\$20,000	\$100,000
State or Federal Grants	\$285,000	\$1,235,000	\$380,000	\$1,900,000
<b>Total</b>	<b>\$300,000</b>	<b>\$1,300,000</b>	<b>\$400,000</b>	<b>\$2,000,000</b>

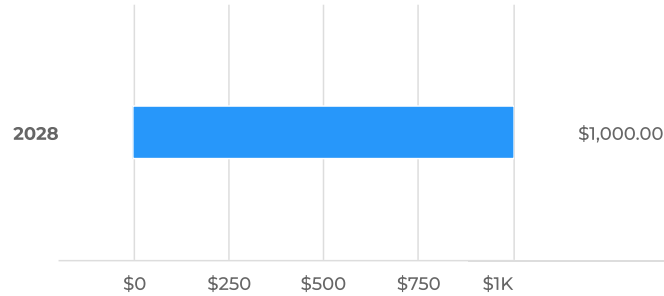


## Operational Costs

Total Budget (all years)  
**\$1K**

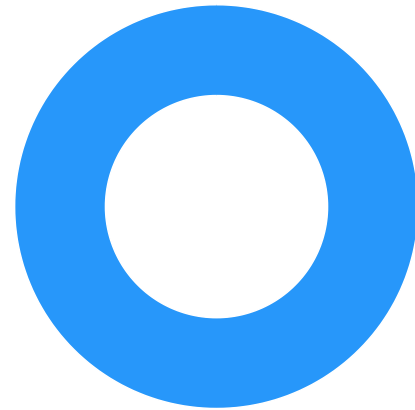
Project Total  
**\$1K**

Operational Costs by Year



● Maintenance

Operational Costs for Budgeted Years



● Maintenance (100%)

**TOTAL**

\$1,000.00

**\$1,000.00**

### Operational Costs Breakdown

Operational Costs	FY2028	Total
Maintenance	\$1,000	\$1,000
<b>Total</b>	<b>\$1,000</b>	<b>\$1,000</b>



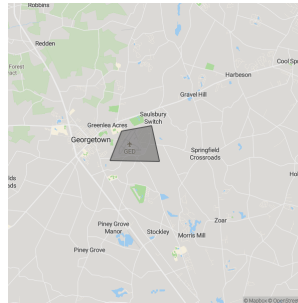


# Land Acquisition for Airport

## Overview

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

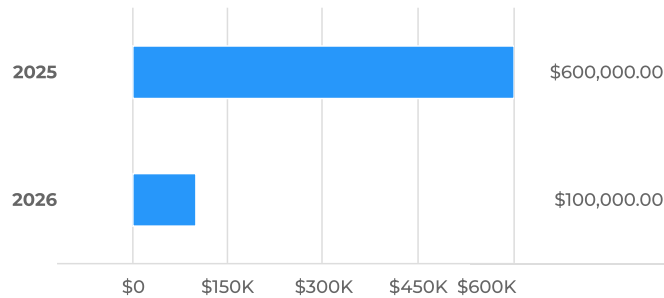
## Location



## Capital Cost

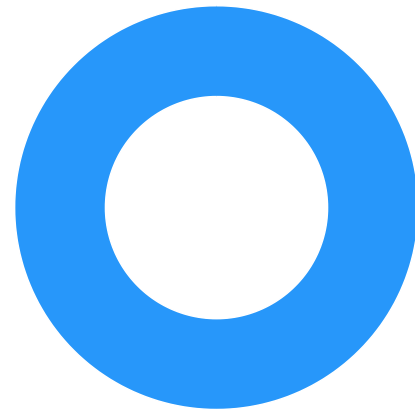
FY2025 Budget: **\$600,000**  
 Total Budget (all years): **\$700K**  
 Project Total: **\$700K**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$700,000.00  
**TOTAL \$700,000.00**

## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Capitalized Cost	\$600,000	\$100,000	\$700,000
<b>Total</b>	<b>\$600,000</b>	<b>\$100,000</b>	<b>\$700,000</b>



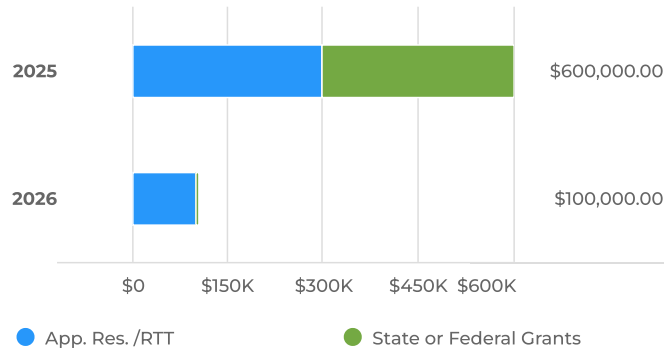
## Funding Sources

FY2025 Budget  
**\$600,000**

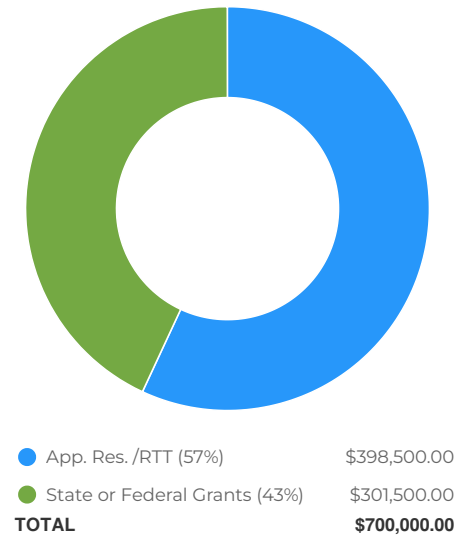
Total Budget (all years)  
**\$700K**

Project Total  
**\$700K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
App. Res. /RTT	\$298,500	\$100,000	\$398,500
State or Federal Grants	\$301,500		\$301,500
<b>Total</b>	<b>\$600,000</b>	<b>\$100,000</b>	<b>\$700,000</b>

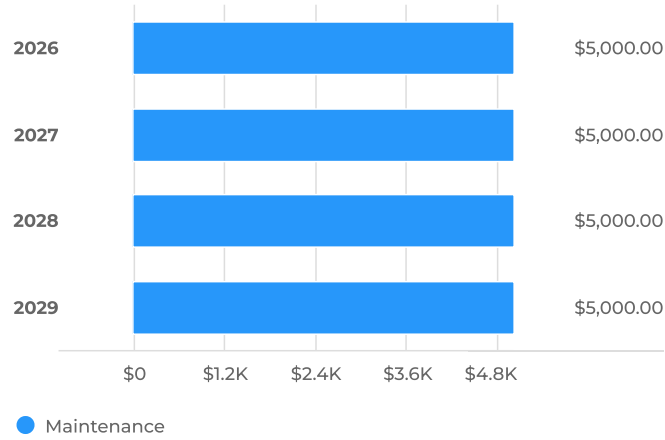


## Operational Costs

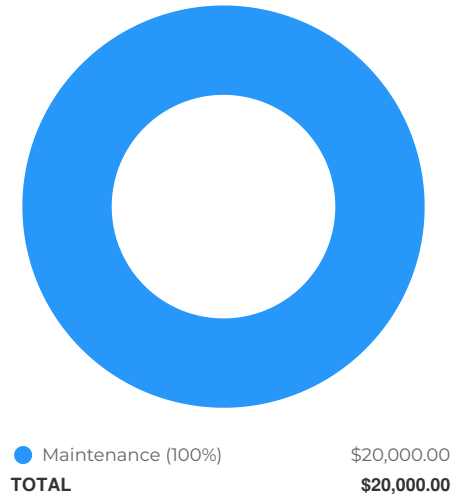
Total Budget (all years)  
**\$20K**

Project Total  
**\$20K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown					
Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$20,000</b>

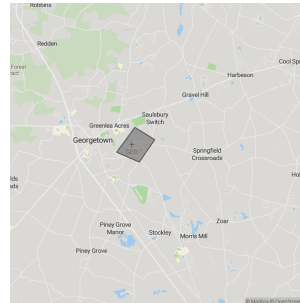


# Pavement Improvements

## Overview

Request Owner: Robert Bryant  
 Department: Airport and Business Park  
 Type: Other

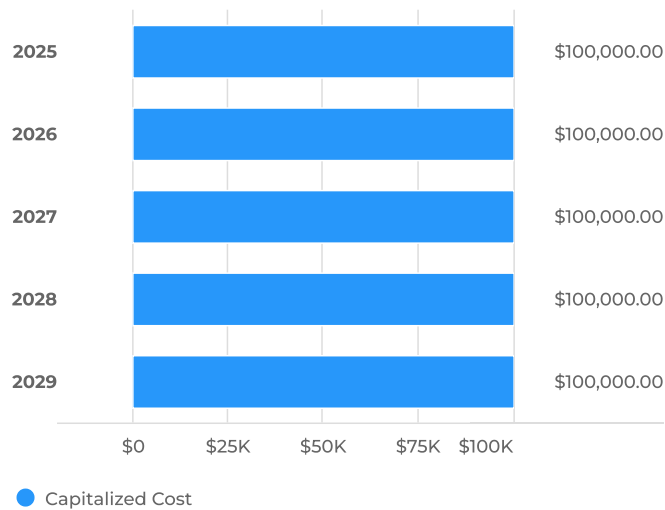
## Location



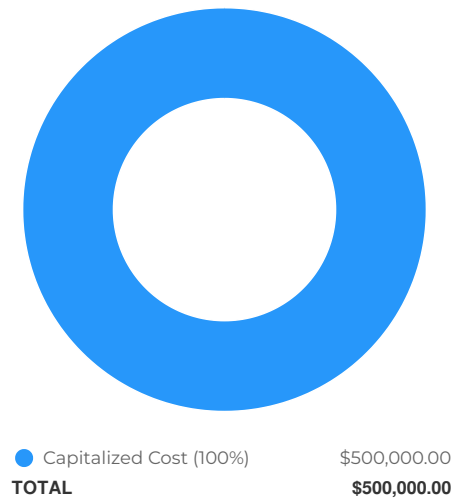
## Capital Cost

FY2025 Budget: **\$100,000**  
 Total Budget (all years): **\$500K**  
 Project Total: **\$500K**

### Capital Cost by Year



### Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capitalized Cost	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$500,000</b>



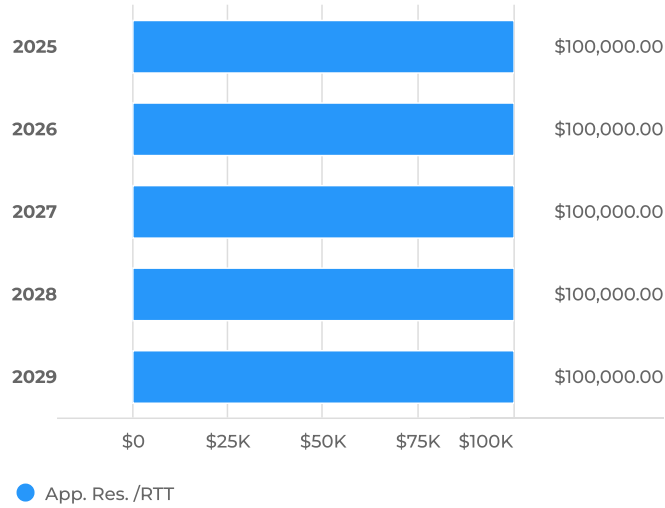
## Funding Sources

FY2025 Budget  
**\$100,000**

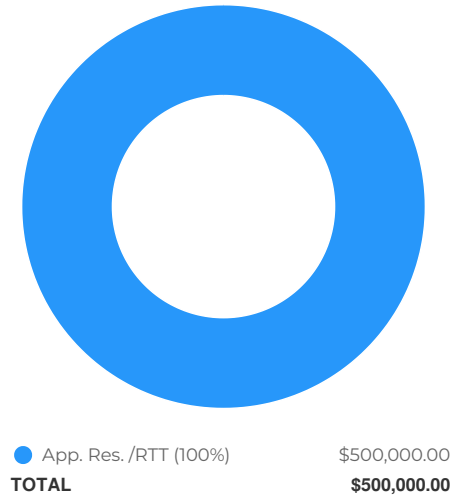
Total Budget (all years)  
**\$500K**

Project Total  
**\$500K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
App. Res. /RTT	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$500,000</b>

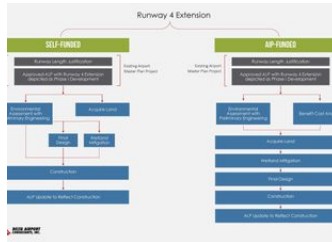
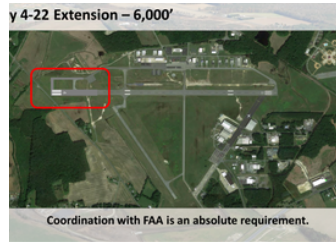


# Runway 4-22 - 6123' Expansion and Rehabilitation

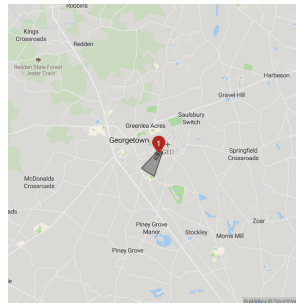
## Overview

Request Owner Robert Bryant  
Department Airport and Business Park  
Type Other

## Images



## Location



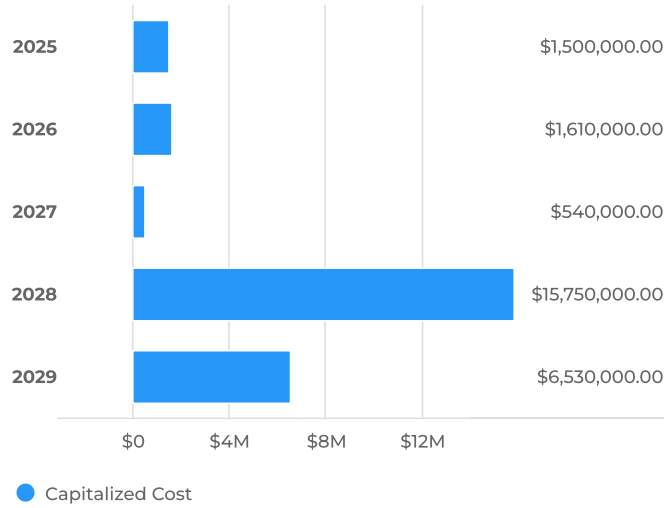
## Capital Cost

FY2025 Budget  
**\$1,500,000**

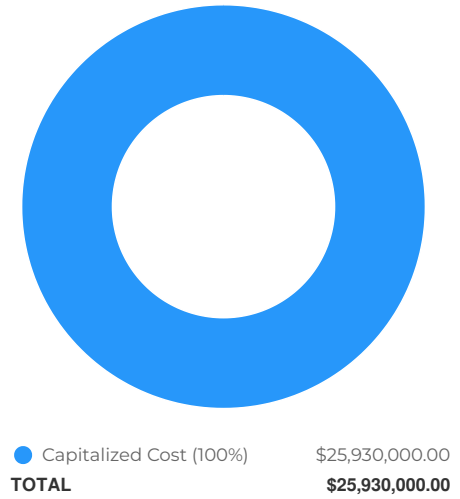
Total Budget (all years)  
**\$25.93M**

Project Total  
**\$25.93M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capitalized Cost	\$1,500,000	\$1,610,000	\$540,000	\$15,750,000	\$6,530,000	\$25,930,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,610,000</b>	<b>\$540,000</b>	<b>\$15,750,000</b>	<b>\$6,530,000</b>	<b>\$25,930,000</b>



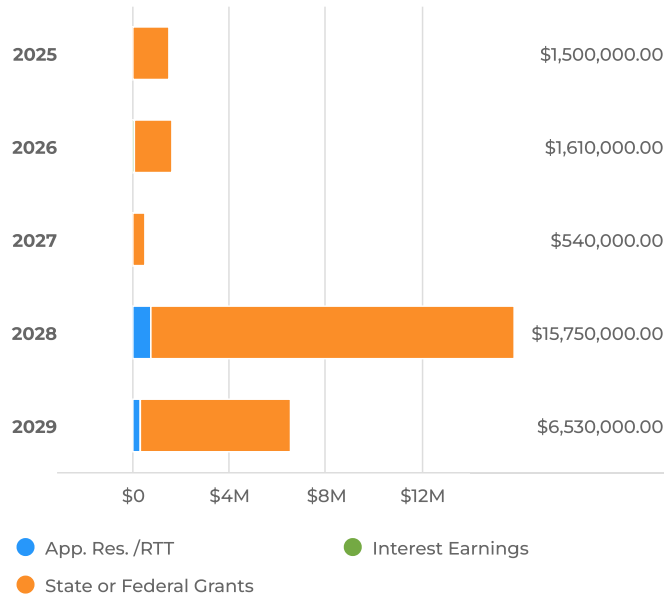
## Funding Sources

FY2025 Budget  
**\$1,500,000**

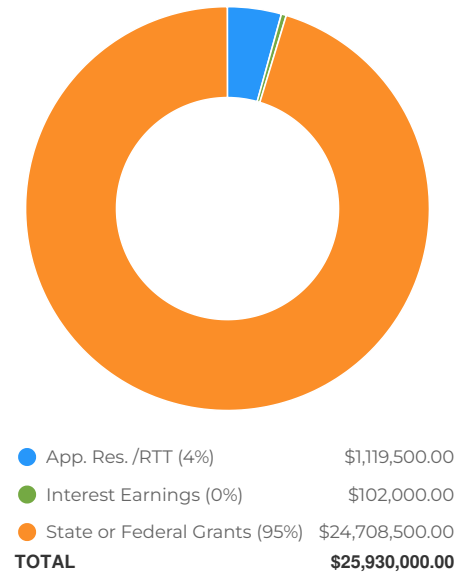
Total Budget (all years)  
**\$25.93M**

Project Total  
**\$25.93M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
App. Res. /RTT		\$80,500	\$0	\$737,500	\$301,500	\$1,119,500
Interest Earnings			\$27,000	\$50,000	\$25,000	\$102,000
State or Federal Grants	\$1,500,000	\$1,529,500	\$513,000	\$14,962,500	\$6,203,500	\$24,708,500
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,610,000</b>	<b>\$540,000</b>	<b>\$15,750,000</b>	<b>\$6,530,000</b>	<b>\$25,930,000</b>



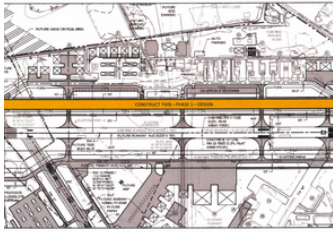


# Runway 4-22 Taxiway B

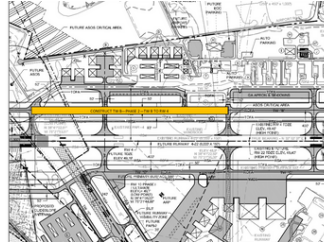
## Overview

Request Owner Robert Bryant  
Department Airport and Business Park  
Type Other

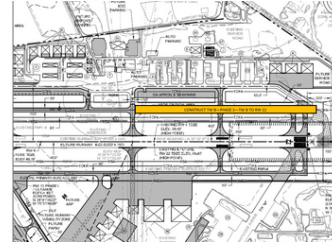
## Images



4-22 Twy B Phase 1

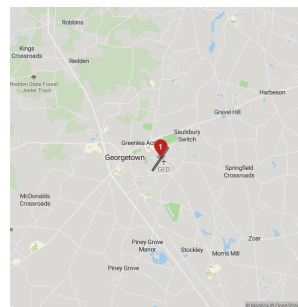


4-22 Twy B Phase 2



4-22 Twy B Phase 3

## Location



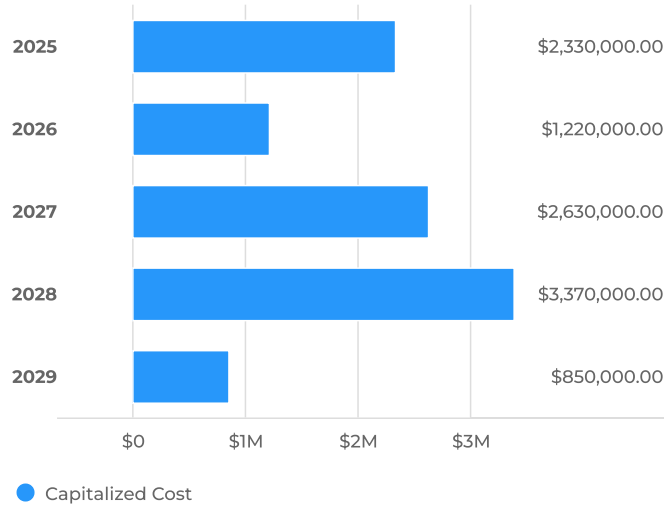
## Capital Cost

FY2025 Budget  
**\$2,330,000**

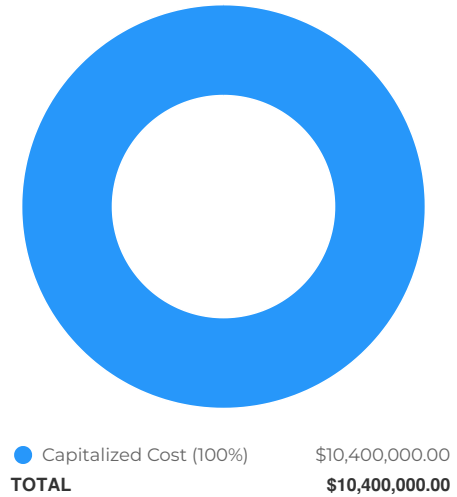
Total Budget (all years)  
**\$10.4M**

Project Total  
**\$10.4M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown						
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capitalized Cost	\$2,330,000	\$1,220,000	\$2,630,000	\$3,370,000	\$850,000	\$10,400,000
<b>Total</b>	<b>\$2,330,000</b>	<b>\$1,220,000</b>	<b>\$2,630,000</b>	<b>\$3,370,000</b>	<b>\$850,000</b>	<b>\$10,400,000</b>



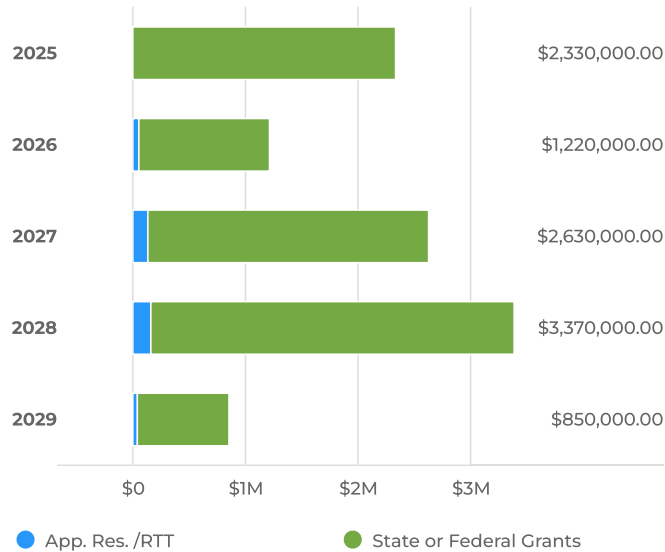
## Funding Sources

FY2025 Budget  
**\$2,330,000**

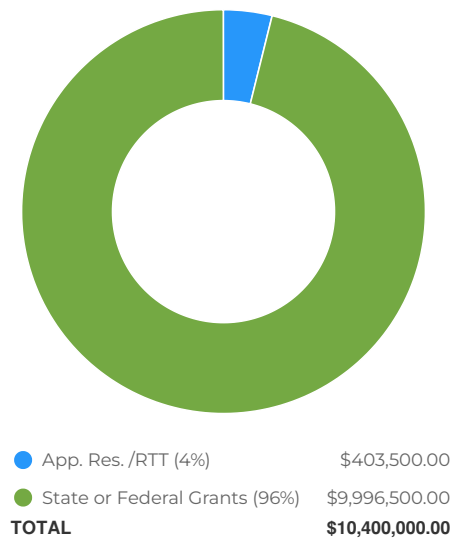
Total Budget (all years)  
**\$10.4M**

Project Total  
**\$10.4M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
App. Res. /RTT	\$0	\$61,000	\$131,500	\$168,500	\$42,500	\$403,500
State or Federal Grants	\$2,330,000	\$1,159,000	\$2,498,500	\$3,201,500	\$807,500	\$9,996,500
<b>Total</b>	<b>\$2,330,000</b>	<b>\$1,220,000</b>	<b>\$2,630,000</b>	<b>\$3,370,000</b>	<b>\$850,000</b>	<b>\$10,400,000</b>

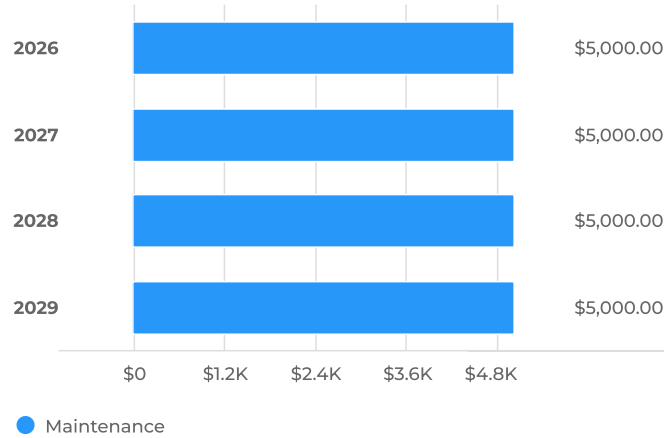


## Operational Costs

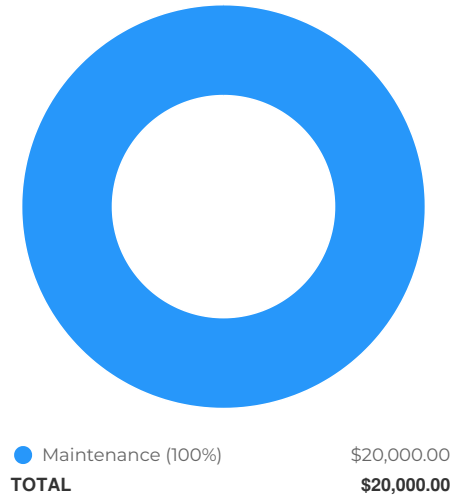
Total Budget (all years)  
**\$20K**

Project Total  
**\$20K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$20,000</b>

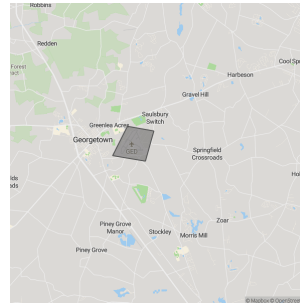


# Stormwater Improvements

## Overview

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

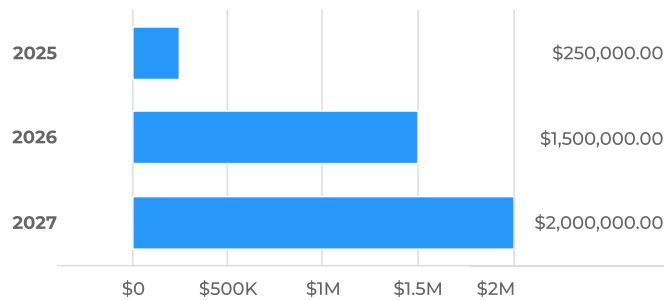
## Location



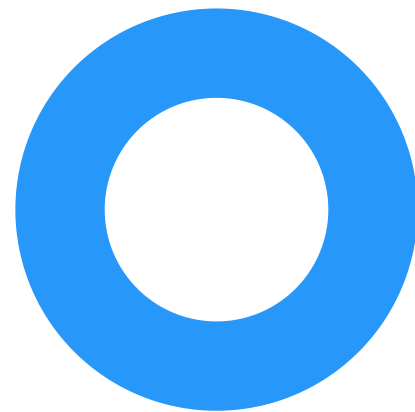
## Capital Cost

FY2025 Budget: **\$250,000**  
 Total Budget (all years): **\$3.75M**  
 Project Total: **\$3.75M**

### Capital Cost by Year



### Capital Cost for Budgeted Years



Capitalized Cost (100%): **\$3,750,000.00**  
**TOTAL: \$3,750,000.00**

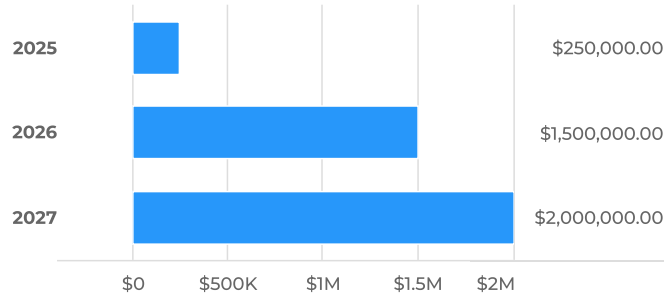
Capital Cost Breakdown				
Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$250,000	\$1,500,000	\$2,000,000	\$3,750,000
<b>Total</b>	<b>\$250,000</b>	<b>\$1,500,000</b>	<b>\$2,000,000</b>	<b>\$3,750,000</b>



## Funding Sources

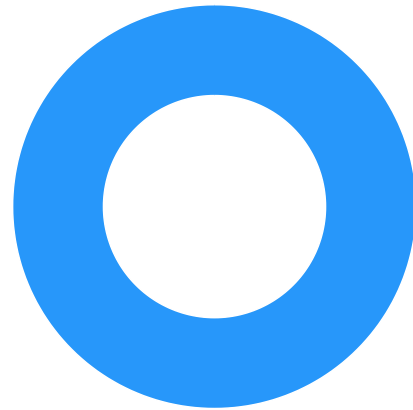
FY2025 Budget **\$250,000**      Total Budget (all years) **\$3.75M**      Project Total **\$3.75M**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%)      \$3,750,000.00  
**TOTAL**      **\$3,750,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
App. Res. /RTT	\$250,000	\$1,500,000	\$2,000,000	\$3,750,000
<b>Total</b>	<b>\$250,000</b>	<b>\$1,500,000</b>	<b>\$2,000,000</b>	<b>\$3,750,000</b>



---

# **ENGINEERING ADMINISTRATION REQUESTS**

---



# Landfill Property Acquisition

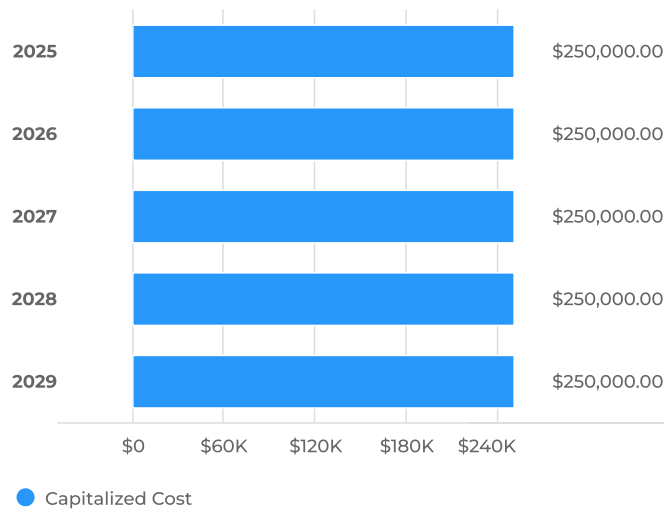
## Overview

Request Owner: Mark Parker, Assistant County Engineer  
 Department: Engineering Administration  
 Type: Other

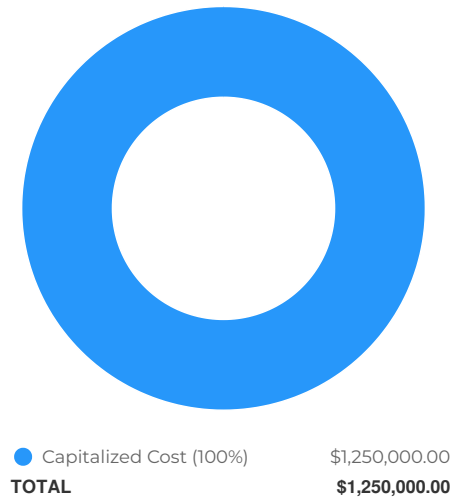
## Capital Cost

FY2025 Budget: **\$250,000**      Total Budget (all years): **\$1.25M**      Project Total: **\$1.25M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capitalized Cost	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$1,250,000</b>

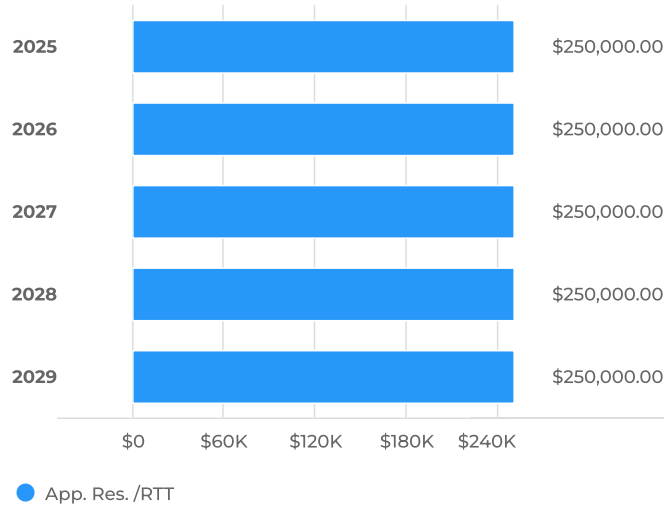




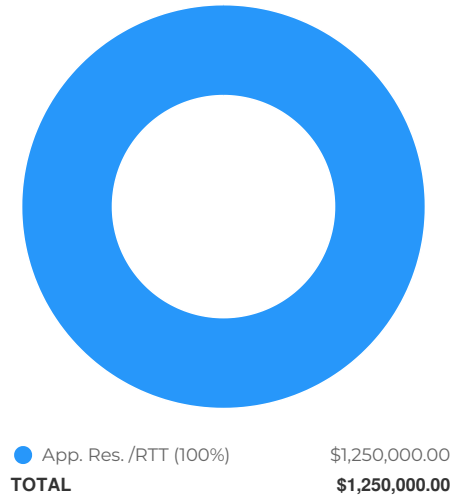
## Funding Sources

FY2025 Budget **\$250,000**      Total Budget (all years) **\$1.25M**      Project Total **\$1.25M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
App. Res. /RTT	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$1,250,000</b>



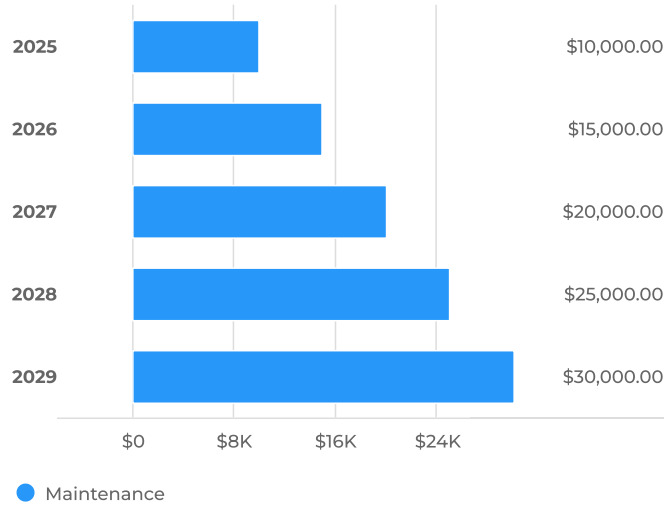
## Operational Costs

FY2025 Budget  
**\$10,000**

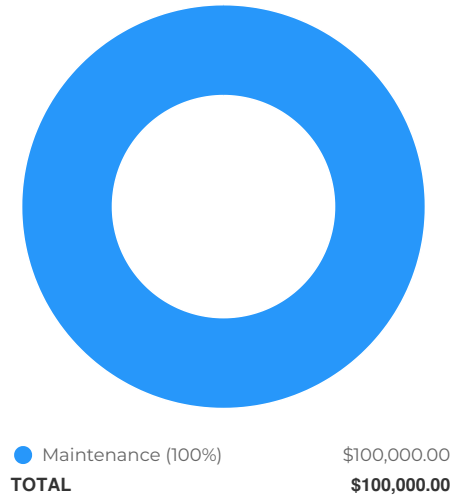
Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	\$100,000
<b>Total</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$30,000</b>	<b>\$100,000</b>



---

# **ENTERPRISE CAPITAL REQUESTS**

---



# Blackwater Village

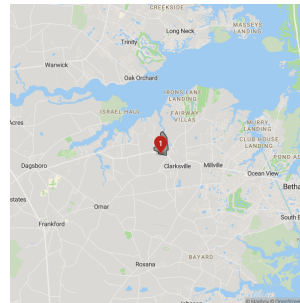
## Overview

Request Owner	John Ashman
Department	Enterprise Capital
Type	Other

## Images



## Location



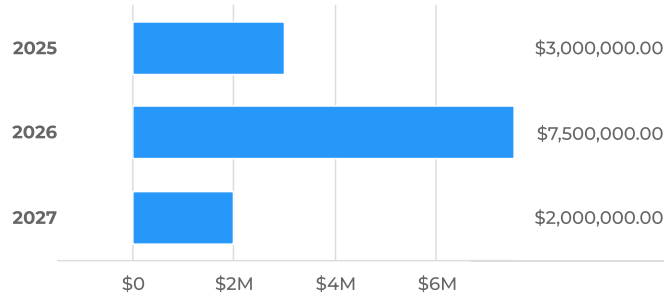
## Capital Cost

FY2025 Budget  
**\$3,000,000**

Total Budget (all years)  
**\$12.5M**

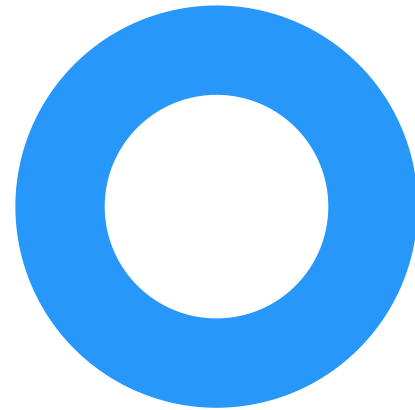
Project Total  
**\$12.5M**

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$12,500,000.00  
**TOTAL \$12,500,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$3,000,000	\$7,500,000	\$2,000,000	\$12,500,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$7,500,000</b>	<b>\$2,000,000</b>	<b>\$12,500,000</b>



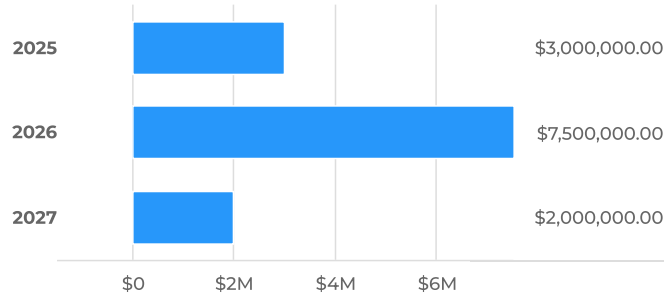
## Funding Sources

FY2025 Budget  
**\$3,000,000**

Total Budget (all years)  
**\$12.5M**

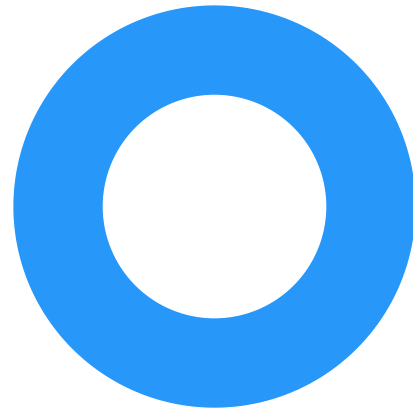
Project Total  
**\$12.5M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$12,500,000.00  
**TOTAL \$12,500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Assessment Fees (Loans/Grants)	\$3,000,000	\$7,500,000	\$2,000,000	\$12,500,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$7,500,000</b>	<b>\$2,000,000</b>	<b>\$12,500,000</b>

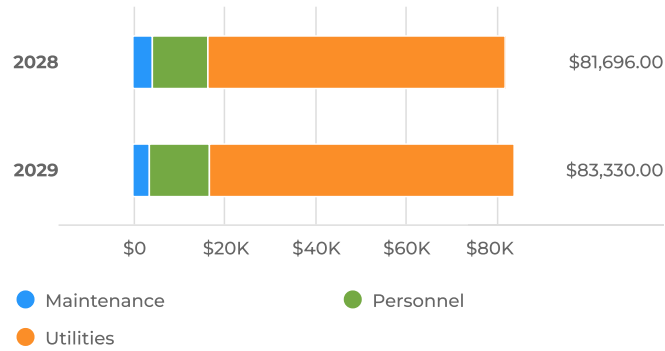


## Operational Costs

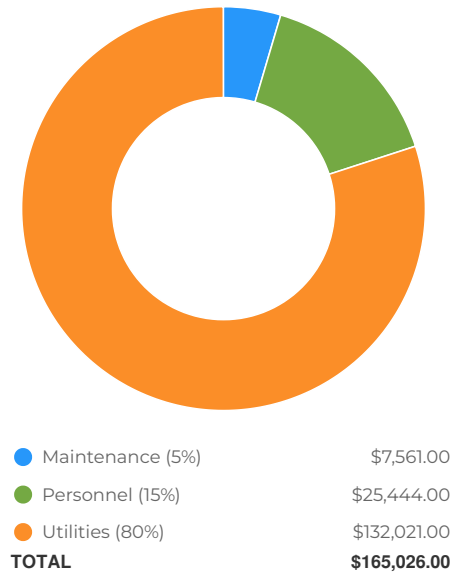
Total Budget (all years)  
**\$165.026K**

Project Total  
**\$165.026K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2028	FY2029	Total
Personnel	\$12,254	\$13,190	\$25,444
Utilities	\$65,357	\$66,664	\$132,021
Maintenance	\$4,085	\$3,476	\$7,561
<b>Total</b>	<b>\$81,696</b>	<b>\$83,330</b>	<b>\$165,026</b>

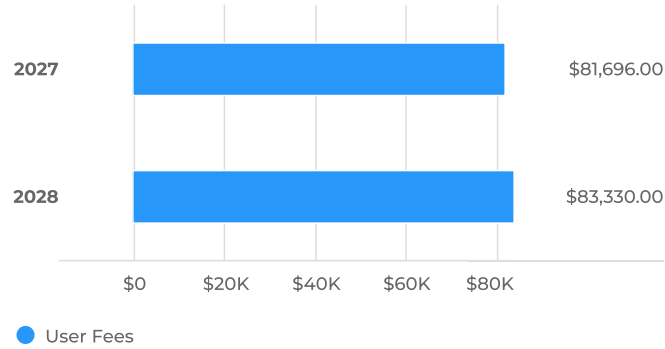


## Operating Revenue

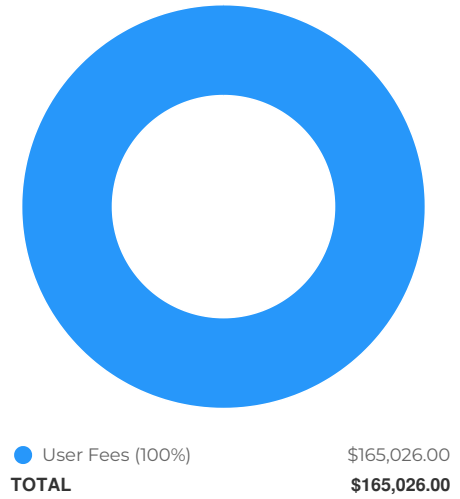
Total Budget (all years)  
**\$165.026K**

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
<b>Total</b>	<b>\$81,696</b>	<b>\$83,330</b>	<b>\$165,026</b>



# Briarwood

## Overview

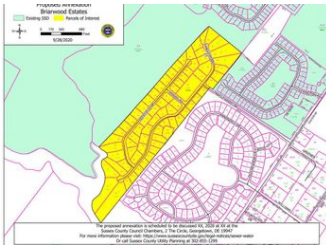
Request Owner	John Ashman
Est. Start Date	02/01/2023
Est. Completion Date	09/30/2024
Department	Enterprise Capital
Type	Capital Improvement

## 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

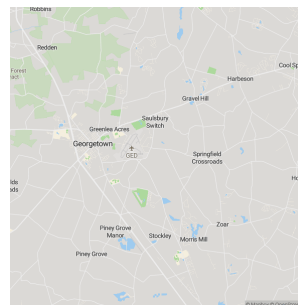


Briarwood

## Details

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

## Location



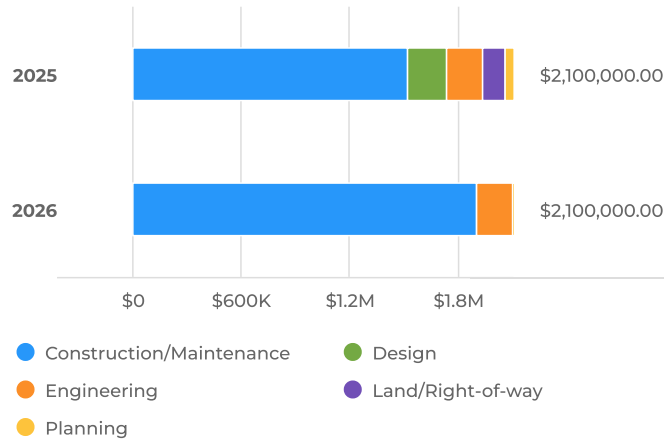
## Capital Cost

FY2025 Budget  
**\$2,100,000**

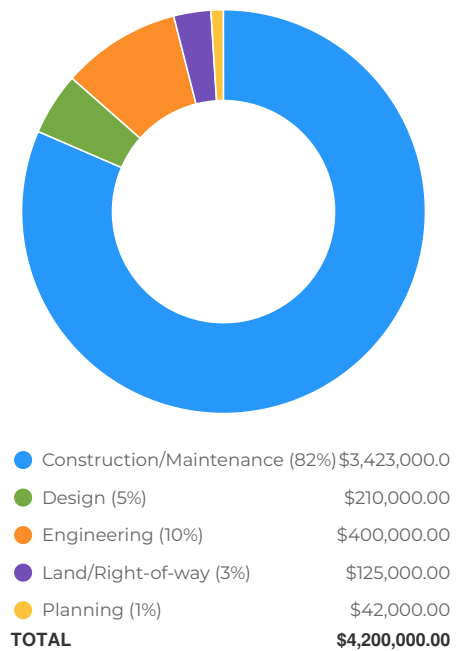
Total Budget (all years)  
**\$4.2M**

Project Total  
**\$4.2M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Planning	\$42,000		\$42,000
Design	\$210,000		\$210,000
Engineering	\$200,000	\$200,000	\$400,000
Land/Right-of-way	\$125,000		\$125,000
Construction/Maintenance	\$1,523,000	\$1,900,000	\$3,423,000
<b>Total</b>	<b>\$2,100,000</b>	<b>\$2,100,000</b>	<b>\$4,200,000</b>



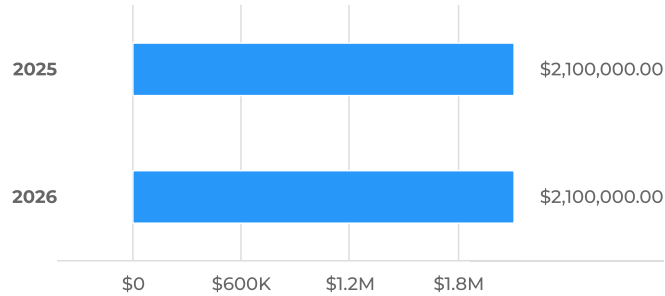
## Funding Sources

FY2025 Budget  
**\$2,100,000**

Total Budget (all years)  
**\$4.2M**

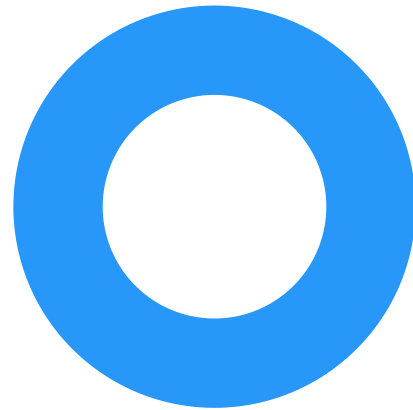
Project Total  
**\$4.2M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$4,200,000.00  
**TOTAL \$4,200,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$2,100,000	\$2,100,000	\$4,200,000
<b>Total</b>	<b>\$2,100,000</b>	<b>\$2,100,000</b>	<b>\$4,200,000</b>

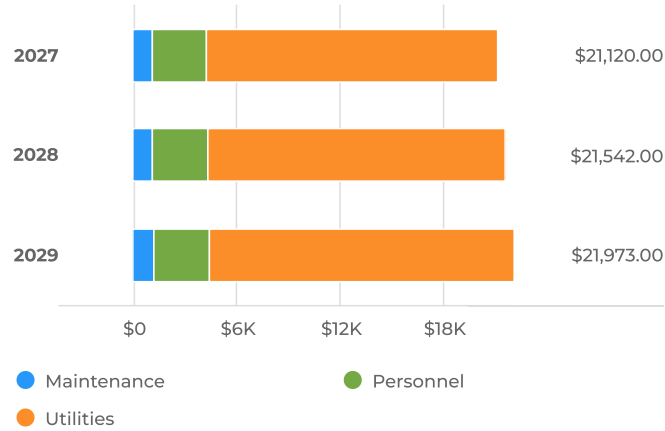


## Operational Costs

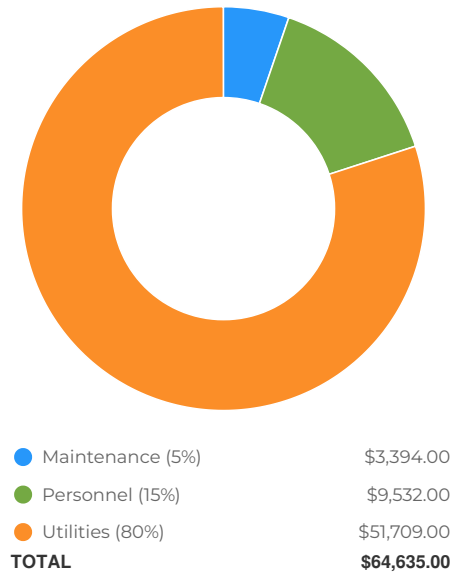
Total Budget (all years)  
**\$64.635K**

Project Total  
**\$64.635K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$21,120</b>	<b>\$21,542</b>	<b>\$21,973</b>	<b>\$64,635</b>

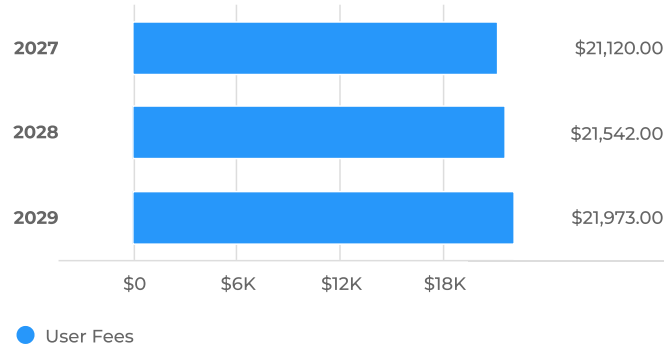


## Operating Revenue

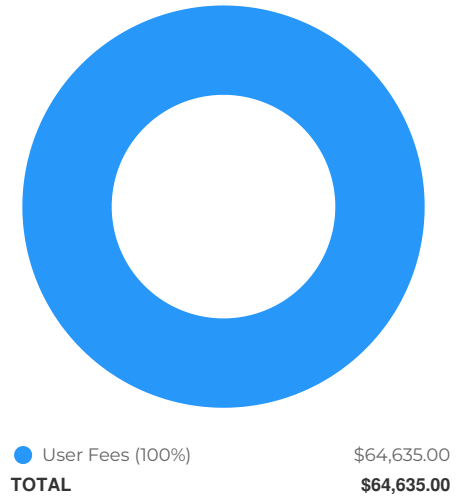
Total Budget (all years)  
**\$64.635K**

Project Total  
**\$64.635K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2027	FY2028	FY2029	Total
User Fees	\$21,120	\$21,542	\$21,973	\$64,635
<b>Total</b>	<b>\$21,120</b>	<b>\$21,542</b>	<b>\$21,973</b>	<b>\$64,635</b>



# Concord Road/Route 113 Commercial - FM extension to Lakeside

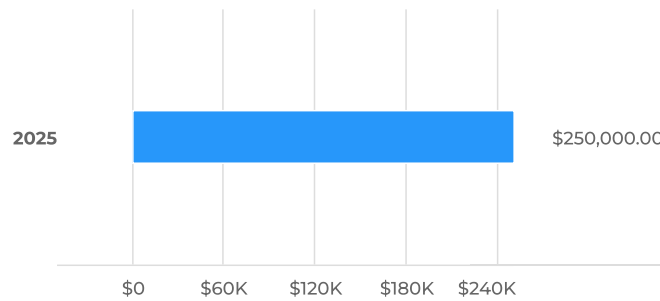
## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

## Capital Cost

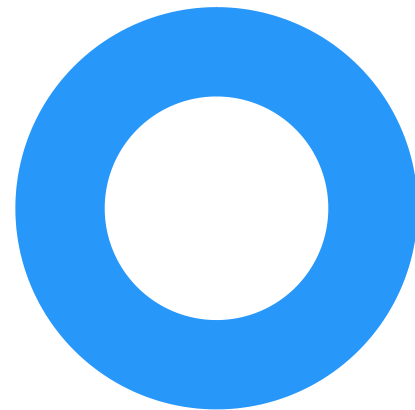
FY2025 Budget: **\$250,000**  
 Total Budget (all years): **\$250K**  
 Project Total: **\$250K**

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$250,000.00  
**TOTAL \$250,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Capitalized Cost	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>



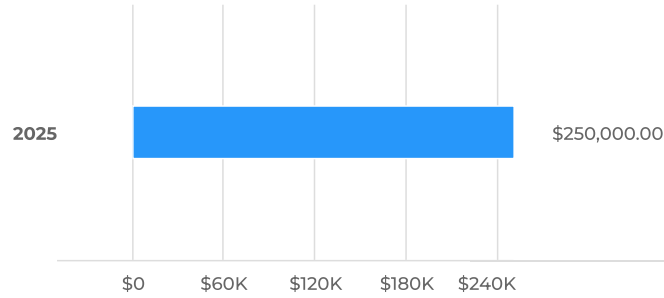
## Funding Sources

FY2025 Budget  
**\$250,000**

Total Budget (all years)  
**\$250K**

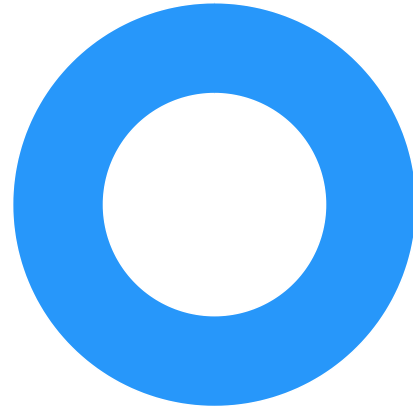
Project Total  
**\$250K**

Funding Sources by Year



● Connection Charges

Funding Sources for Budgeted Years



● Connection Charges (100%) \$250,000.00  
**TOTAL \$250,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Connection Charges	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>



# 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.

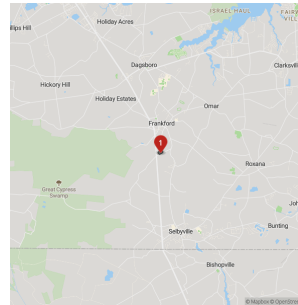
---

## Details

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

---

## Location





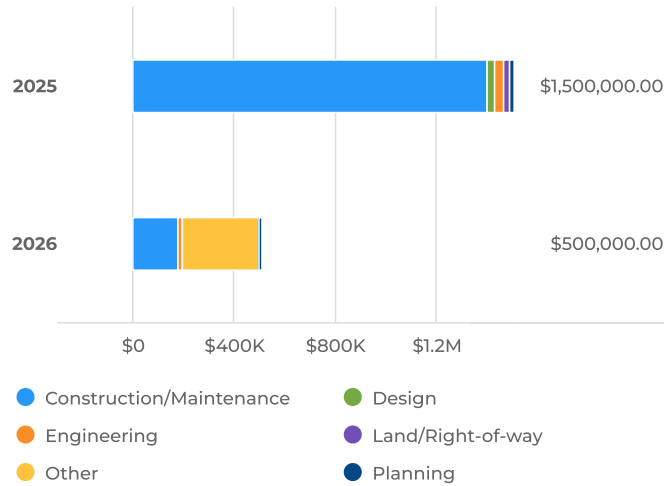
## Capital Cost

FY2025 Budget  
**\$1,500,000**

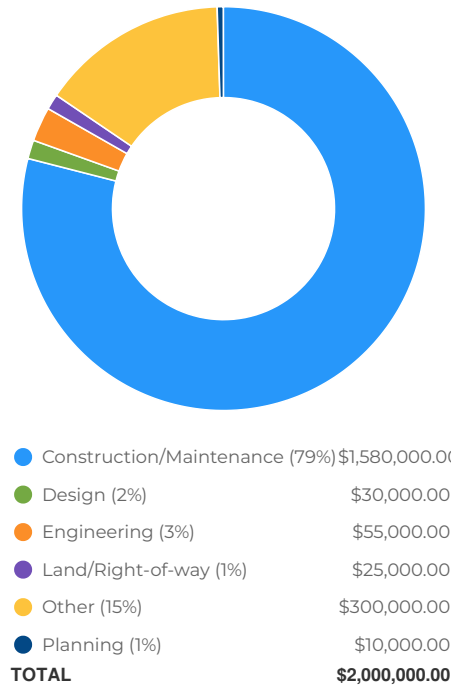
Total Budget (all years)  
**\$2M**

Project Total  
**\$2M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Planning	\$10,000		\$10,000
Design	\$30,000		\$30,000
Engineering	\$35,000	\$20,000	\$55,000
Land/Right-of-way	\$25,000		\$25,000
Construction/Maintenance	\$1,400,000	\$180,000	\$1,580,000
Other		\$300,000	\$300,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$2,000,000</b>



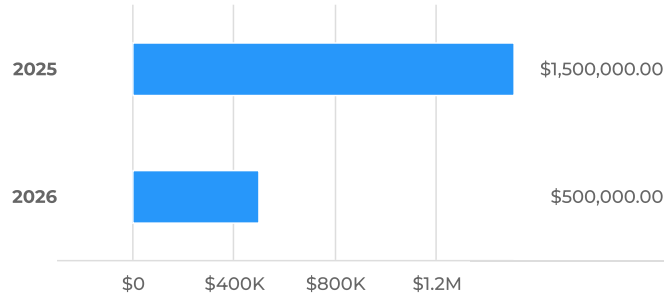
## Funding Sources

FY2025 Budget  
**\$1,500,000**

Total Budget (all years)  
**\$2M**

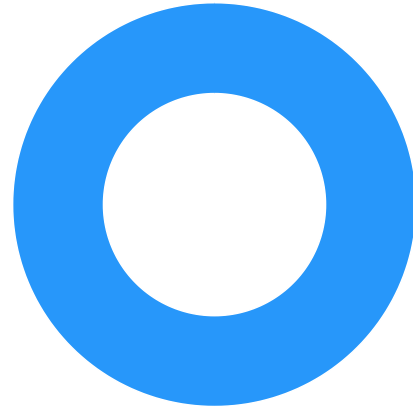
Project Total  
**\$2M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$2,000,000  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$1,500,000	\$500,000	\$2,000,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$2,000,000</b>

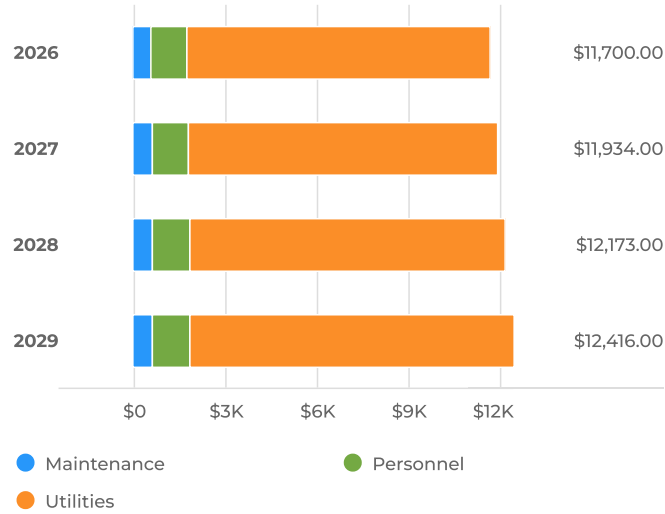


## Operational Costs

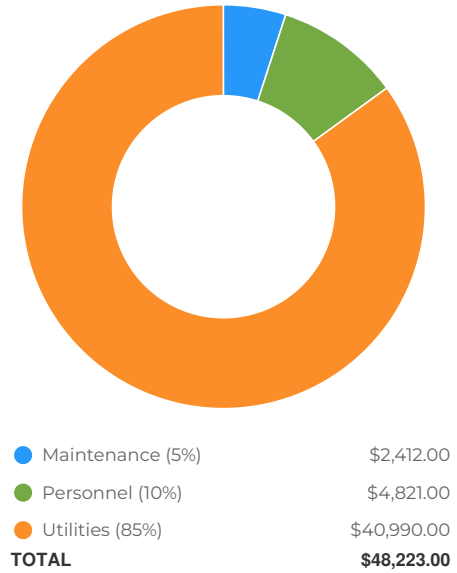
Total Budget (all years)  
**\$48.223K**

Project Total  
**\$48.223K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$11,700</b>	<b>\$11,934</b>	<b>\$12,173</b>	<b>\$12,416</b>	<b>\$48,223</b>

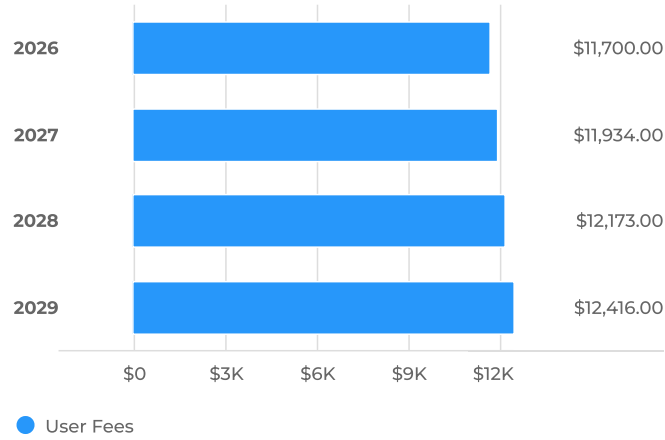


## Operating Revenue

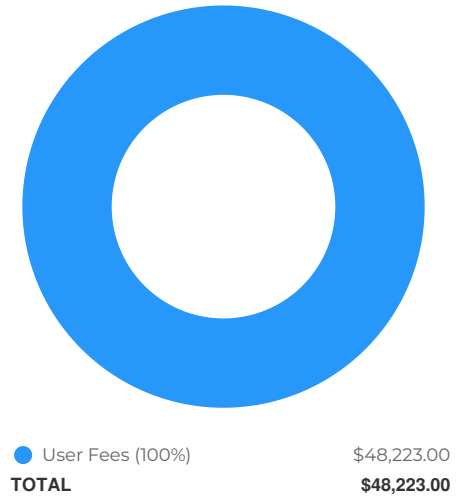
Total Budget (all years)  
**\$48.223K**

Project Total  
**\$48.223K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2026	FY2027	FY2028	FY2029	Total
User Fees	\$11,700	\$11,934	\$12,173	\$12,416	\$48,223
<b>Total</b>	<b>\$11,700</b>	<b>\$11,934</b>	<b>\$12,173</b>	<b>\$12,416</b>	<b>\$48,223</b>

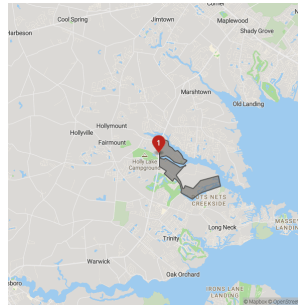


# Herring Creek Sewer Area

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

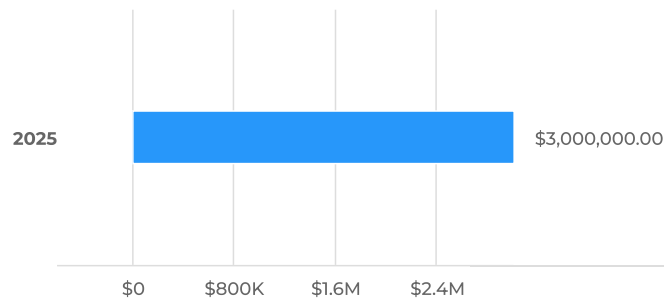
## Location



## Capital Cost

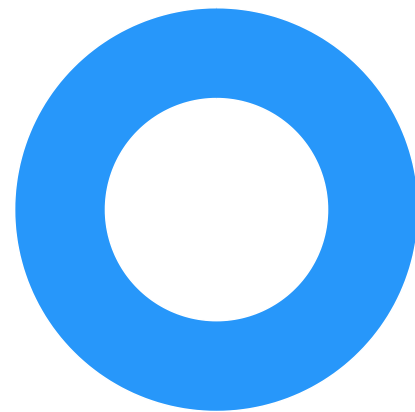
FY2025 Budget: **\$3,000,000**  
 Total Budget (all years): **\$3M**  
 Project Total: **\$3M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$3,000,000.00  
**TOTAL \$3,000,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Capitalized Cost	\$3,000,000	\$3,000,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>



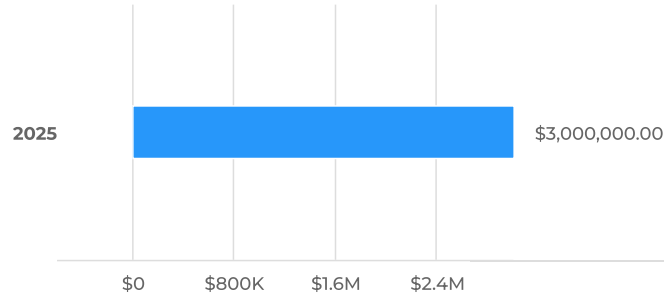
## Funding Sources

FY2025 Budget  
**\$3,000,000**

Total Budget (all years)  
**\$3M**

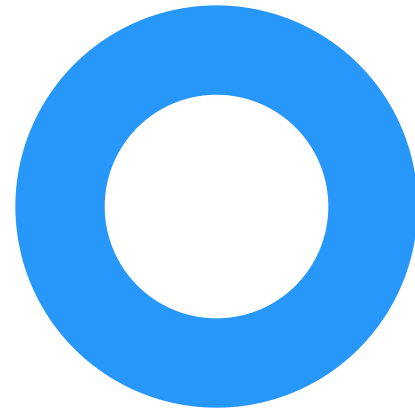
Project Total  
**\$3M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$3,000,000.00  
**TOTAL \$3,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Assessment Fees (Loans/Grants)	\$3,000,000	\$3,000,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>



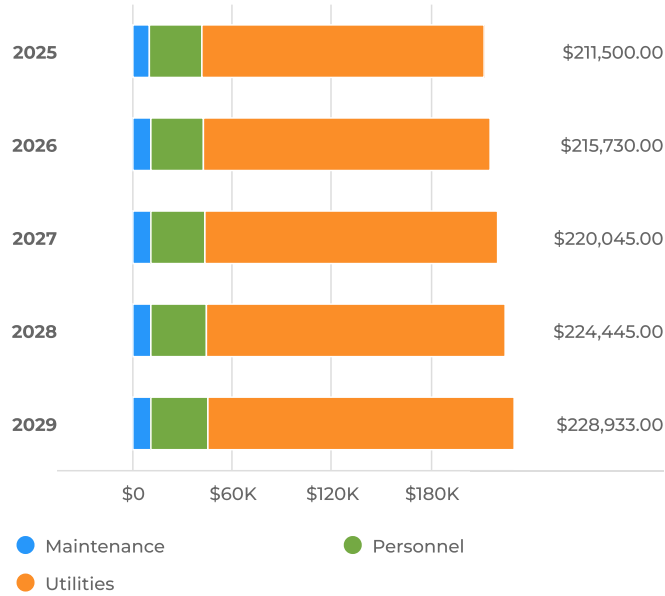
## Operational Costs

FY2025 Budget  
**\$211,500**

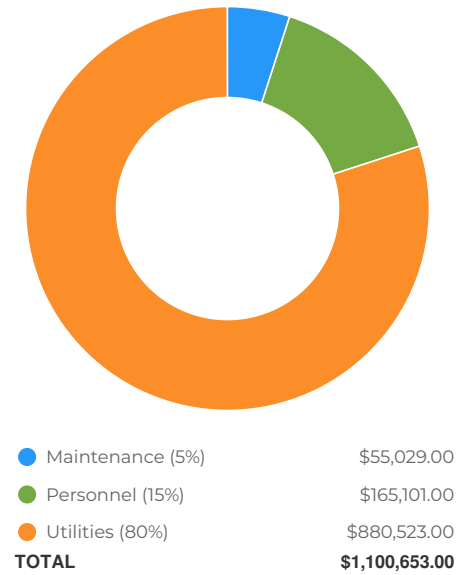
Total Budget (all years)  
**\$1.101M**

Project Total  
**\$1.101M**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Personnel	\$31,725	\$32,360	\$33,007	\$33,668	\$34,341	\$165,101
Utilities	\$169,200	\$172,584	\$176,036	\$179,556	\$183,147	\$880,523
Maintenance	\$10,575	\$10,786	\$11,002	\$11,221	\$11,445	\$55,029
<b>Total</b>	<b>\$211,500</b>	<b>\$215,730</b>	<b>\$220,045</b>	<b>\$224,445</b>	<b>\$228,933</b>	<b>\$1,100,653</b>



## Operating Revenue

FY2025 Budget  
**\$211,500**

Total Budget (all years)  
**\$1.101M**

Project Total  
**\$1.101M**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2025	FY2026	FY2027	FY2028	FY2029	Total
User Fees	\$211,500	\$215,730	\$220,045	\$224,445	\$228,933	\$1,100,653
<b>Total</b>	<b>\$211,500</b>	<b>\$215,730</b>	<b>\$220,045</b>	<b>\$224,445</b>	<b>\$228,933</b>	<b>\$1,100,653</b>



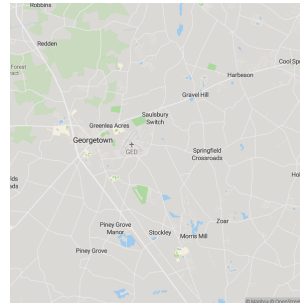


# IBRWF - Constructed Wetlands/Drainage Improvements

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

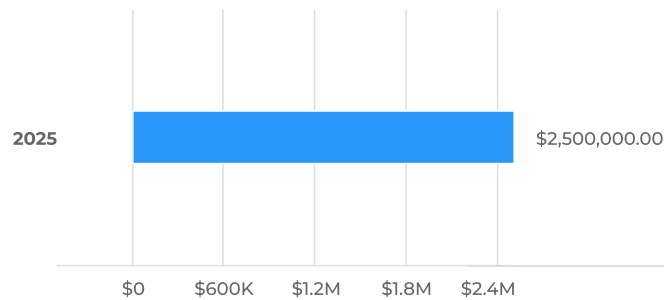
## Location



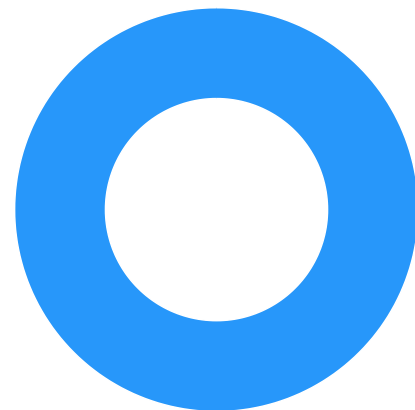
## Capital Cost

FY2025 Budget: **\$2,500,000**  
 Total Budget (all years): **\$2.5M**  
 Project Total: **\$2.5M**

### Capital Cost by Year



### Capital Cost for Budgeted Years



● Capitalized Cost

● Capitalized Cost (100%) \$2,500,000.00  
**TOTAL \$2,500,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Capitalized Cost	\$2,500,000	\$2,500,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>



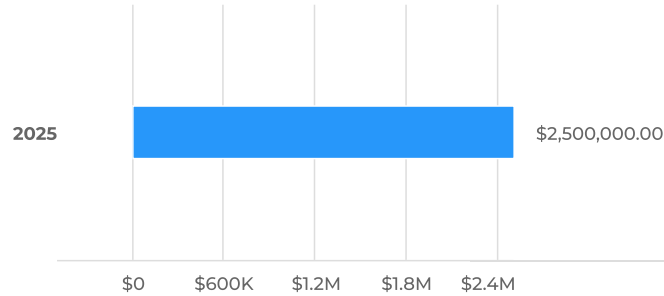
## Funding Sources

FY2025 Budget  
**\$2,500,000**

Total Budget (all years)  
**\$2.5M**

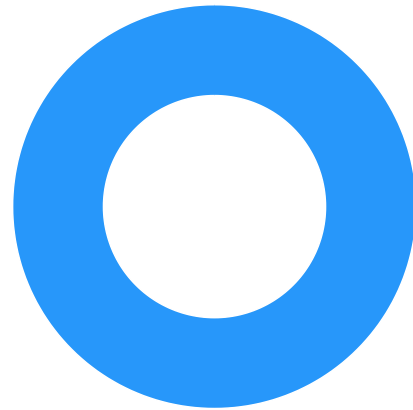
Project Total  
**\$2.5M**

Funding Sources by Year



● State or Federal Grants

Funding Sources for Budgeted Years



● State or Federal Grants (100%) \$2,500,000.00  
**TOTAL \$2,500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
State or Federal Grants	\$2,500,000	\$2,500,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>

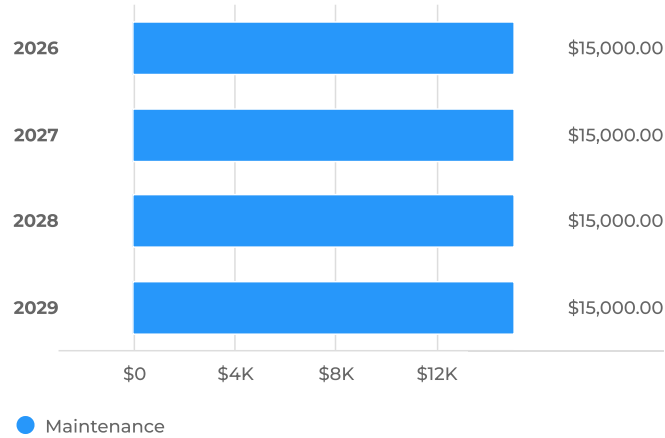


## Operational Costs

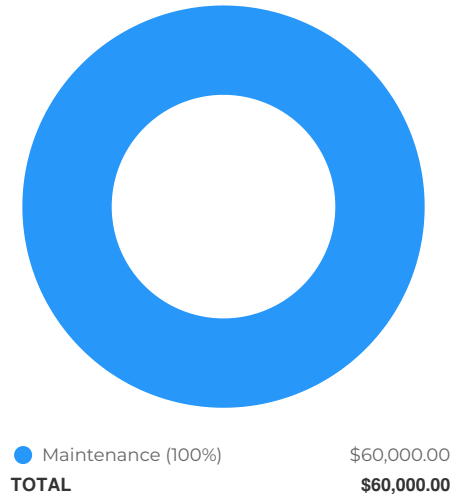
Total Budget (all years)  
**\$60K**

Project Total  
**\$60K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$60,000</b>

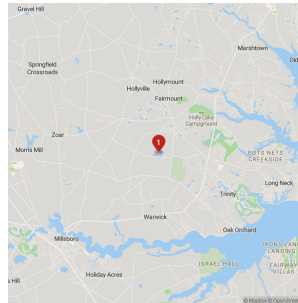


# IBRWF - Disposal Expansion

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

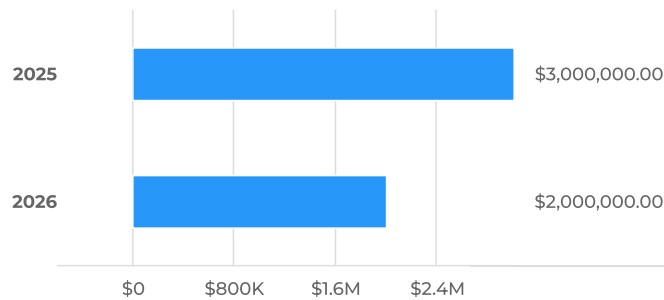
## Location



## Capital Cost

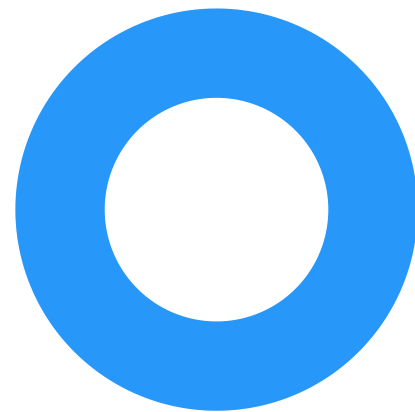
FY2025 Budget: **\$3,000,000**  
 Total Budget (all years): **\$5M**  
 Project Total: **\$5M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$5,000,000.00  
**TOTAL \$5,000,000.00**

## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Capitalized Cost	\$3,000,000	\$2,000,000	\$5,000,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$2,000,000</b>	<b>\$5,000,000</b>



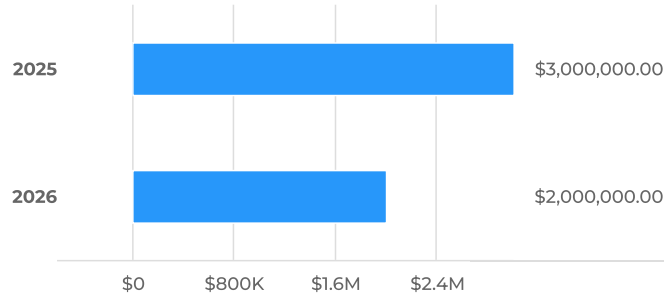
## Funding Sources

FY2025 Budget  
**\$3,000,000**

Total Budget (all years)  
**\$5M**

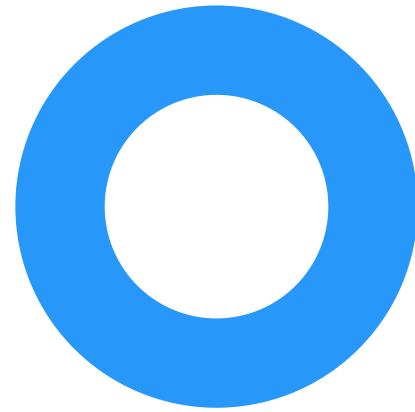
Project Total  
**\$5M**

Funding Sources by Year



● Connection Charges

Funding Sources for Budgeted Years



● Connection Charges (100%) \$5,000,000.00  
**TOTAL \$5,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Connection Charges	\$3,000,000	\$2,000,000	\$5,000,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$2,000,000</b>	<b>\$5,000,000</b>

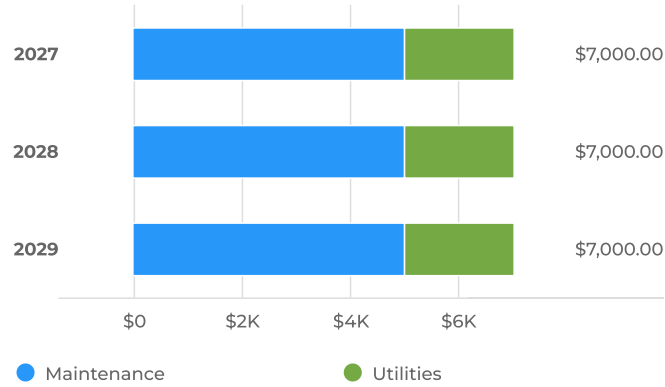


## Operational Costs

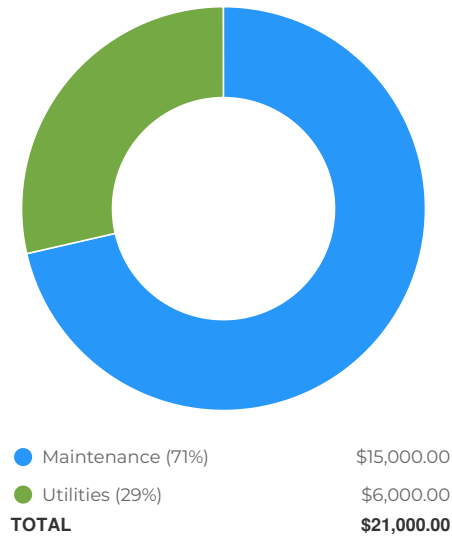
Total Budget (all years)  
**\$21K**

Project Total  
**\$21K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown				
Operational Costs	FY2027	FY2028	FY2029	Total
Utilities	\$2,000	\$2,000	\$2,000	\$6,000
Maintenance	\$5,000	\$5,000	\$5,000	\$15,000
<b>Total</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$21,000</b>

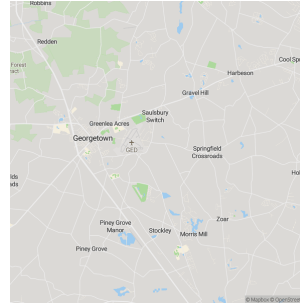


# IBRWF - Loop Project

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

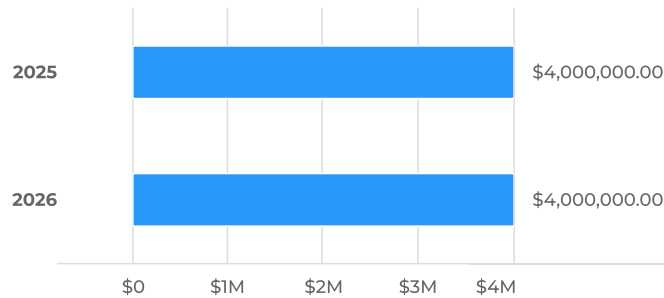
## Location



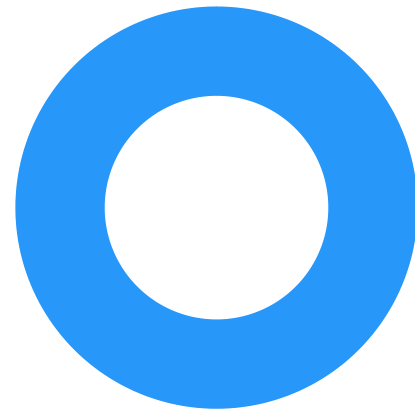
## Capital Cost

FY2025 Budget: **\$4,000,000**  
 Total Budget (all years): **\$8M**  
 Project Total: **\$8M**

### Capital Cost by Year



### Capital Cost for Budgeted Years



Capitalized Cost (100%) \$8,000,000.00  
**TOTAL \$8,000,000.00**

## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Capitalized Cost	\$4,000,000	\$4,000,000	\$8,000,000
<b>Total</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$8,000,000</b>



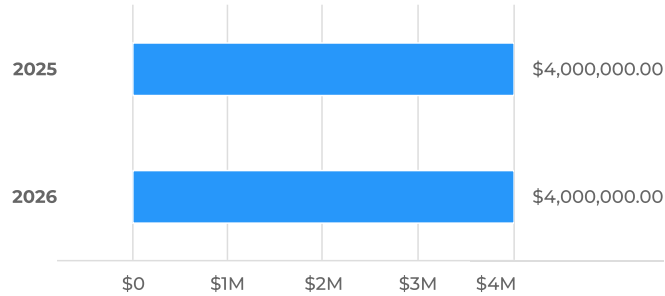
## Funding Sources

FY2025 Budget  
**\$4,000,000**

Total Budget (all years)  
**\$8M**

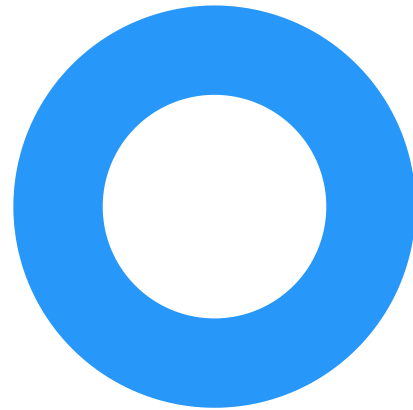
Project Total  
**\$8M**

Funding Sources by Year



● State or Federal Grants

Funding Sources for Budgeted Years



● State or Federal Grants (100%) \$8,000,000.00  
**TOTAL \$8,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
State or Federal Grants	\$4,000,000	\$4,000,000	\$8,000,000
<b>Total</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$8,000,000</b>



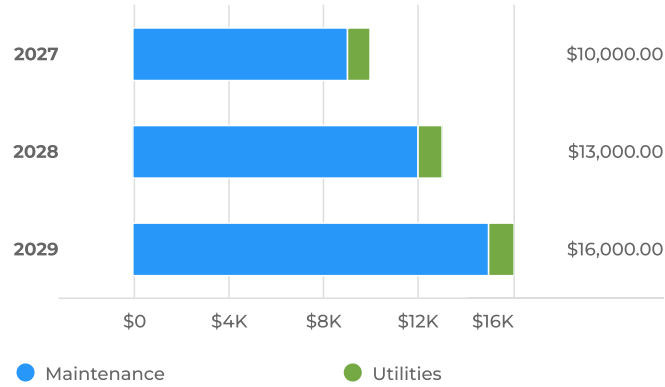


## Operational Costs

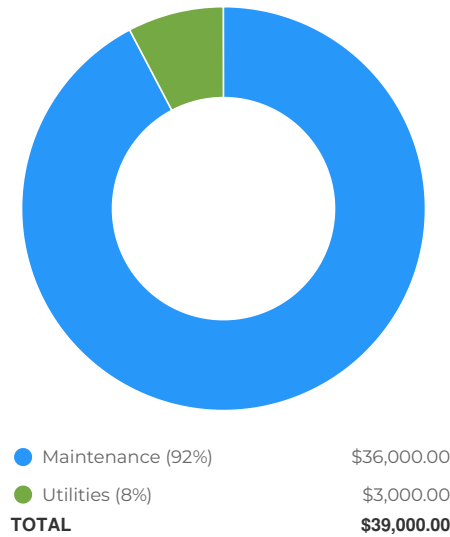
Total Budget (all years)  
**\$39K**

Project Total  
**\$39K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown				
Operational Costs	FY2027	FY2028	FY2029	Total
Utilities	\$1,000	\$1,000	\$1,000	\$3,000
Maintenance	\$9,000	\$12,000	\$15,000	\$36,000
<b>Total</b>	<b>\$10,000</b>	<b>\$13,000</b>	<b>\$16,000</b>	<b>\$39,000</b>

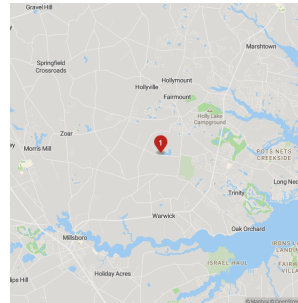


# IBRWF - Treatment Expansion

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

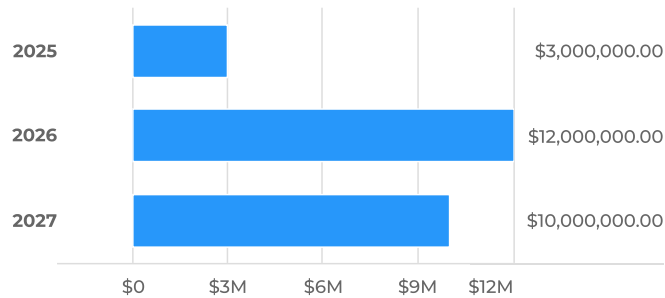
## Location



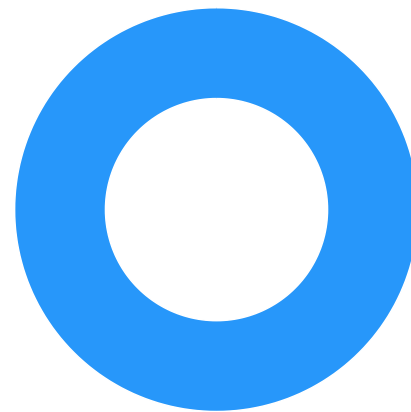
## Capital Cost

FY2025 Budget: **\$3,000,000**  
 Total Budget (all years): **\$25M**  
 Project Total: **\$25M**

### Capital Cost by Year



### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$25,000,000.00  
**TOTAL \$25,000,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$3,000,000	\$12,000,000	\$10,000,000	\$25,000,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$12,000,000</b>	<b>\$10,000,000</b>	<b>\$25,000,000</b>



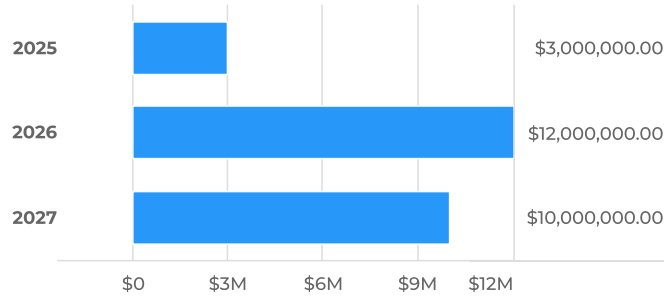
## Funding Sources

FY2025 Budget  
**\$3,000,000**

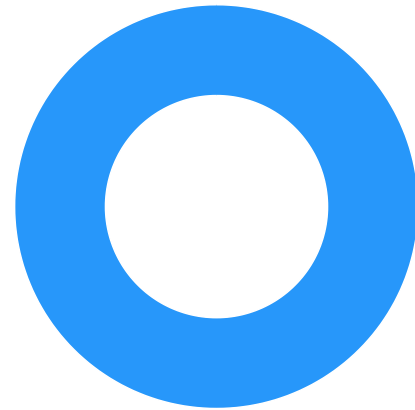
Total Budget (all years)  
**\$25M**

Project Total  
**\$25M**

Funding Sources by Year



Funding Sources for Budgeted Years



● Connection Charges (100%) \$25,000,000.00  
**TOTAL \$25,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Connection Charges	\$3,000,000	\$12,000,000	\$10,000,000	\$25,000,000
<b>Total</b>	<b>\$3,000,000</b>	<b>\$12,000,000</b>	<b>\$10,000,000</b>	<b>\$25,000,000</b>

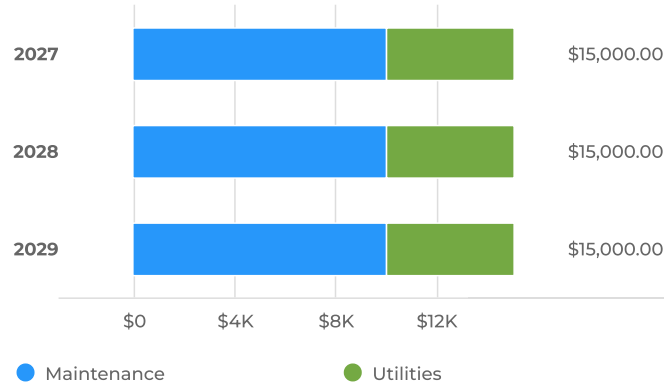


## Operational Costs

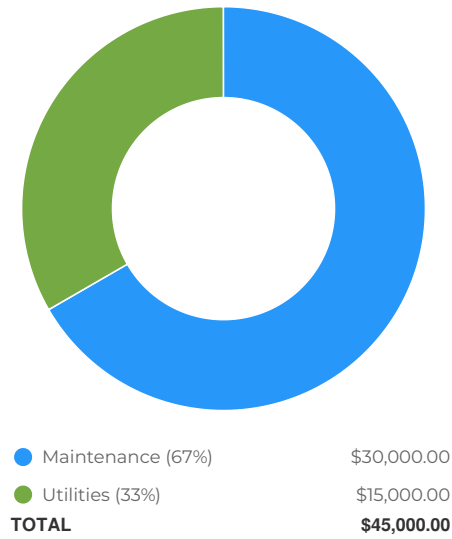
Total Budget (all years)  
**\$45K**

Project Total  
**\$45K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown				
Operational Costs	FY2027	FY2028	FY2029	Total
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
Maintenance	\$10,000	\$10,000	\$10,000	\$30,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$45,000</b>



# Joy Beach

---

## Overview

Request Owner	John Ashman
Department	Enterprise Capital
Type	Other

---

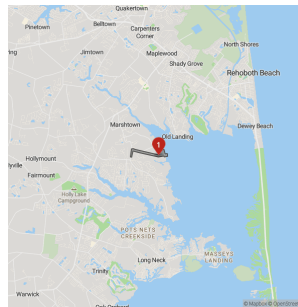
## Images



Joy Beach

---

## Location



## Capital Cost

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$6M**

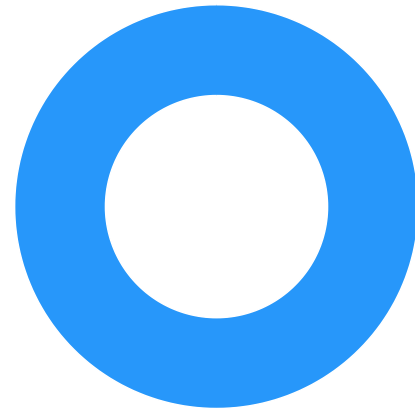
Project Total  
**\$6M**

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$6,000,000.00  
**TOTAL \$6,000,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$6,000,000</b>



## Funding Sources

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$6M**

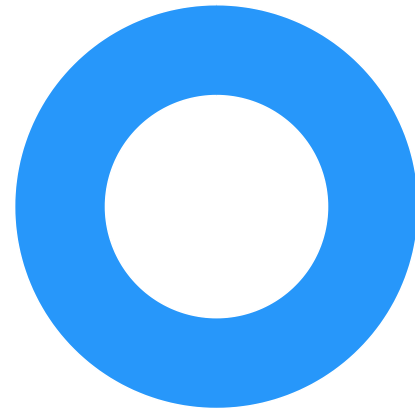
Project Total  
**\$6M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$6,000,000.00  
**TOTAL \$6,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Assessment Fees (Loans/Grants)	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$6,000,000</b>

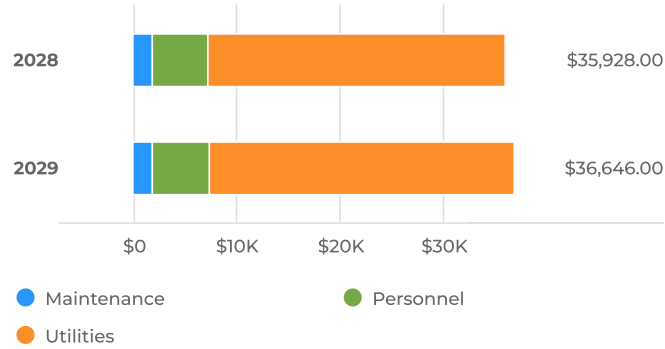


## Operational Costs

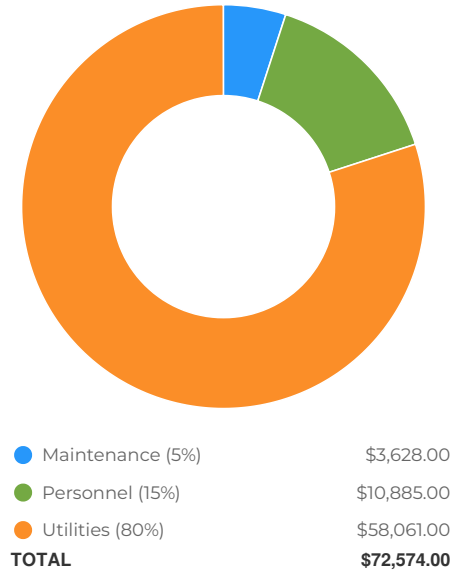
Total Budget (all years)  
**\$72.574K**

Project Total  
**\$72.574K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2028	FY2029	Total
Personnel	\$5,389	\$5,496	\$10,885
Utilities	\$28,743	\$29,318	\$58,061
Maintenance	\$1,796	\$1,832	\$3,628
<b>Total</b>	<b>\$35,928</b>	<b>\$36,646</b>	<b>\$72,574</b>



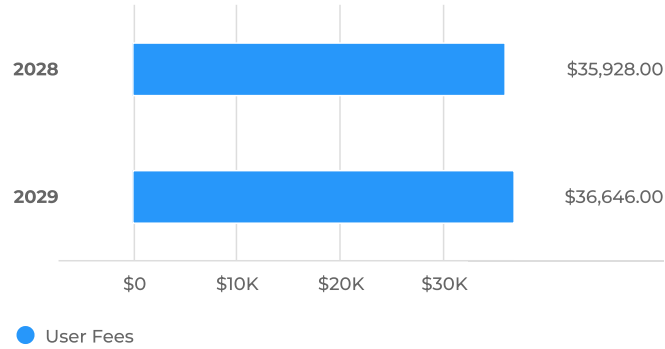


## Operating Revenue

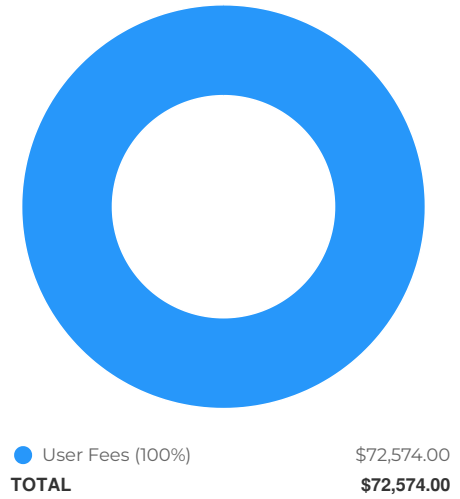
Total Budget (all years)  
**\$72.574K**

Project Total  
**\$72.574K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



Operating Revenue Breakdown			
Operating Revenue	FY2028	FY2029	Total
User Fees	\$35,928	\$36,646	\$72,574
<b>Total</b>	<b>\$35,928</b>	<b>\$36,646</b>	<b>\$72,574</b>

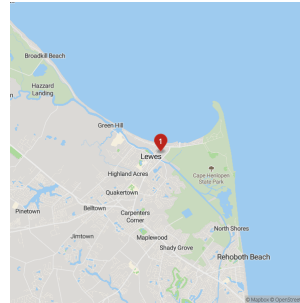


# Lewes Board of Public Works Treatment Plant Expansion Participation (Evaluation)

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

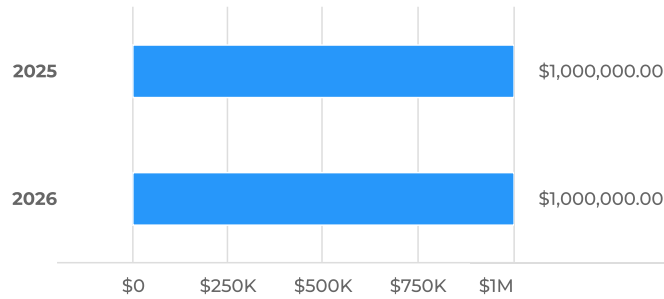
## Location



## Capital Cost

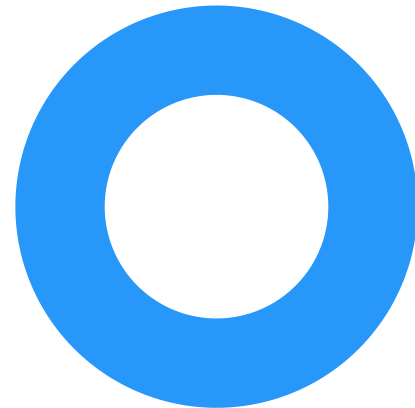
FY2025 Budget: **\$1,000,000**  
 Total Budget (all years): **\$2M**  
 Project Total: **\$2M**

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



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

Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Capitalized Cost	\$1,000,000	\$1,000,000	\$2,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>



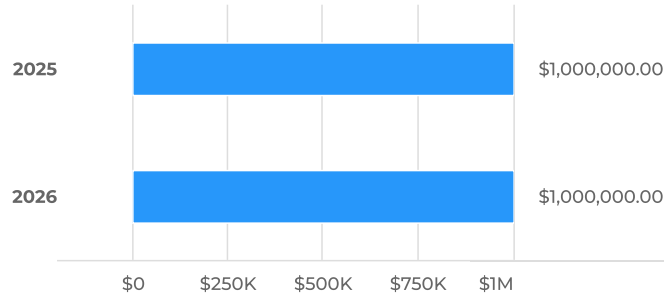
## Funding Sources

FY2025 Budget  
**\$1,000,000**

Total Budget (all years)  
**\$2M**

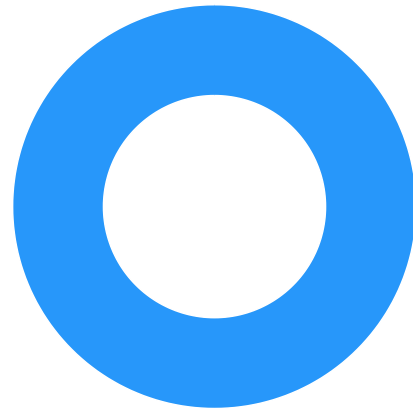
Project Total  
**\$2M**

Funding Sources by Year



● Connection Charges

Funding Sources for Budgeted Years



● Connection Charges (100%) \$2,000,000.00  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Connection Charges	\$1,000,000	\$1,000,000	\$2,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>

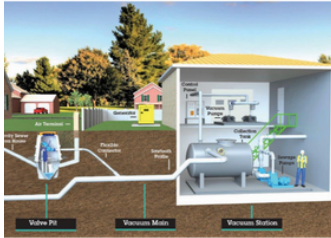


# Lochwood

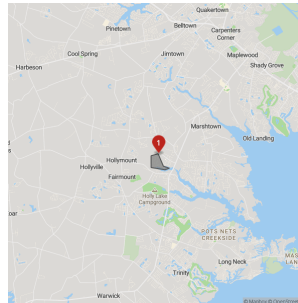
## Overview

Request Owner	John Ashman
Department	Enterprise Capital
Type	Other

## Images



## Location



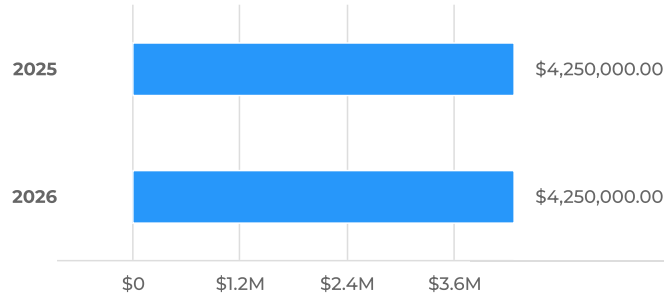
## Capital Cost

FY2025 Budget  
**\$4,250,000**

Total Budget (all years)  
**\$8.5M**

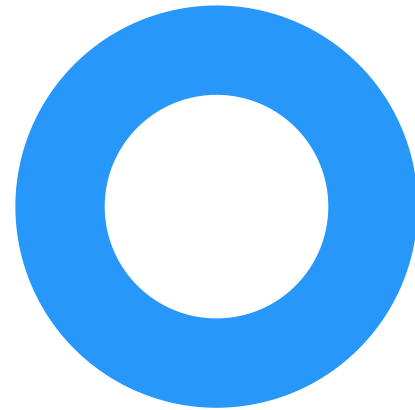
Project Total  
**\$8.5M**

Capital Cost by Year



● Capitalized Cost

Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$8,500,000.00  
**TOTAL \$8,500,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Capitalized Cost	\$4,250,000	\$4,250,000	\$8,500,000
<b>Total</b>	<b>\$4,250,000</b>	<b>\$4,250,000</b>	<b>\$8,500,000</b>



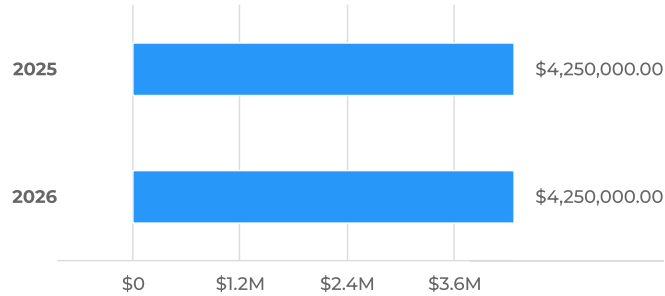
## Funding Sources

FY2025 Budget  
**\$4,250,000**

Total Budget (all years)  
**\$8.5M**

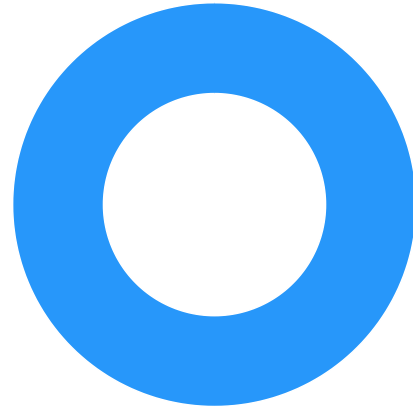
Project Total  
**\$8.5M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$8,500,000.00  
**TOTAL \$8,500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$4,250,000	\$4,250,000	\$8,500,000
<b>Total</b>	<b>\$4,250,000</b>	<b>\$4,250,000</b>	<b>\$8,500,000</b>

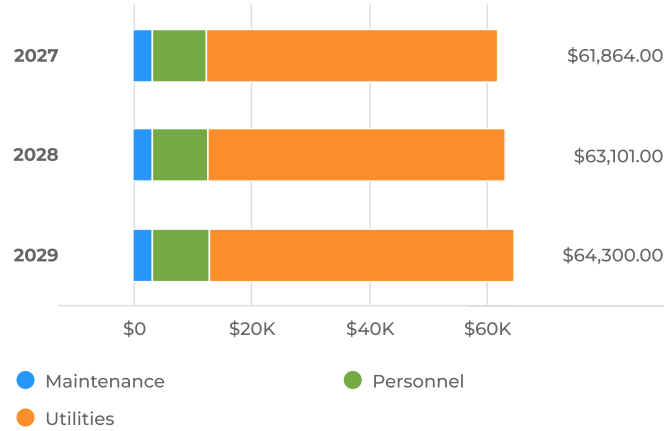


## Operational Costs

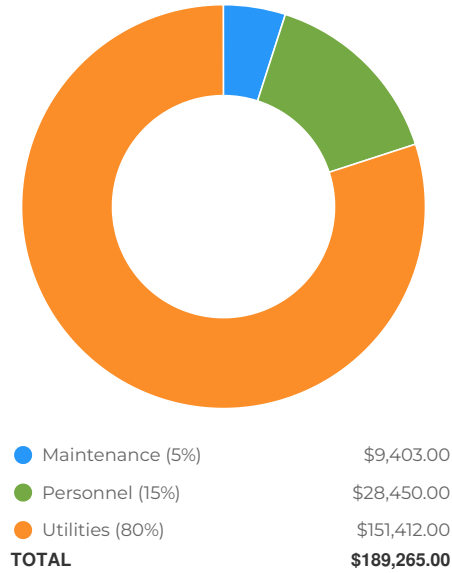
Total Budget (all years)  
**\$189.265K**

Project Total  
**\$189.265K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$61,864</b>	<b>\$63,101</b>	<b>\$64,300</b>	<b>\$189,265</b>

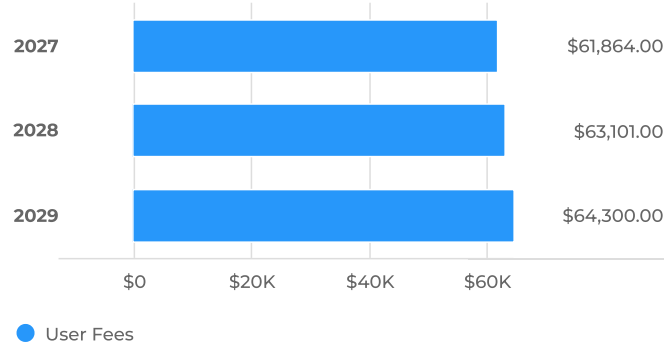


## Operating Revenue

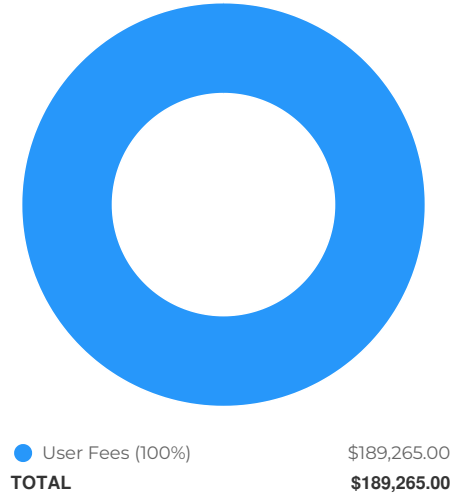
Total Budget (all years)  
**\$189.265K**

Project Total  
**\$189.265K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2027	FY2028	FY2029	Total
User Fees	\$61,864	\$63,101	\$64,300	\$189,265
<b>Total</b>	<b>\$61,864</b>	<b>\$63,101</b>	<b>\$64,300</b>	<b>\$189,265</b>



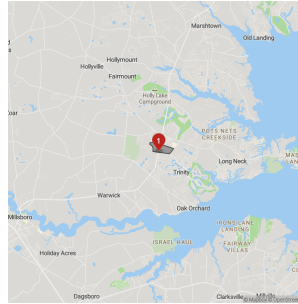


# Long Neck Communities

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

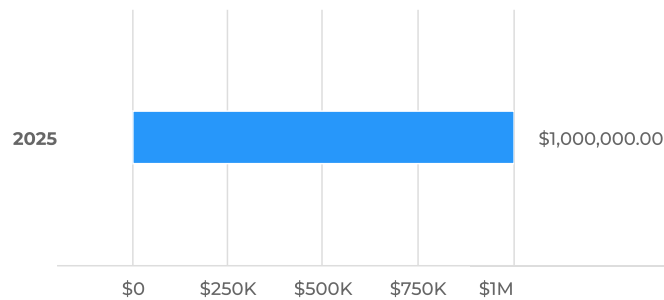
## Location



## Capital Cost

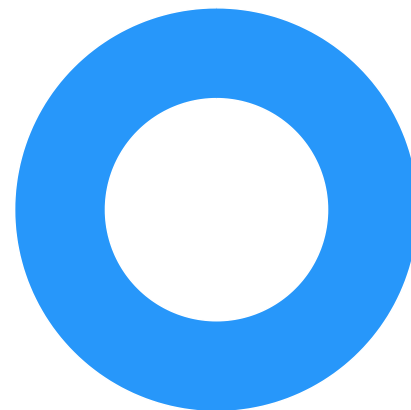
FY2025 Budget: **\$1,000,000**  
 Total Budget (all years): **\$1M**  
 Project Total: **\$1M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$1,000,000.00  
**TOTAL \$1,000,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Capitalized Cost	\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>



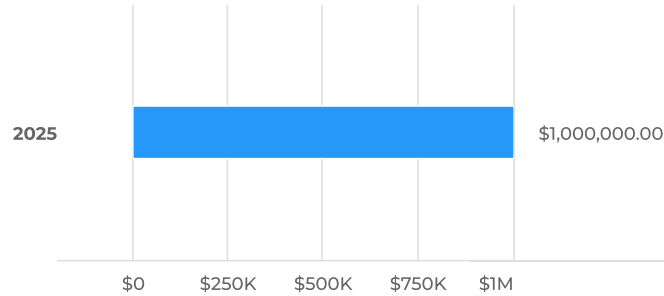
## Funding Sources

FY2025 Budget  
**\$1,000,000**

Total Budget (all years)  
**\$1M**

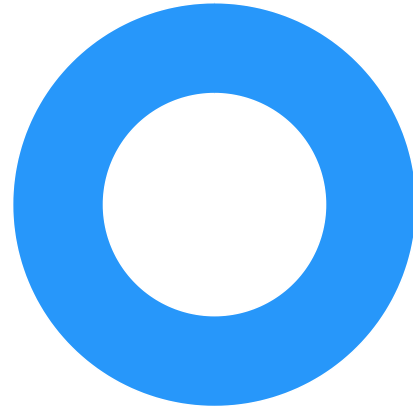
Project Total  
**\$1M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$1,000,000.00  
**TOTAL \$1,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Assessment Fees (Loans/Grants)	\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

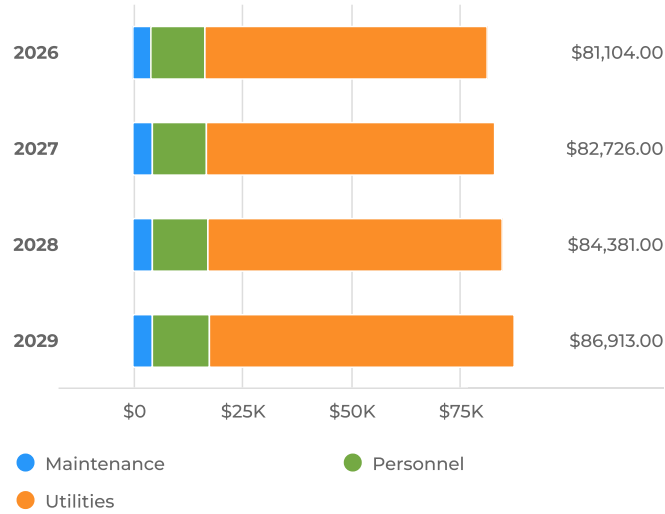


## Operational Costs

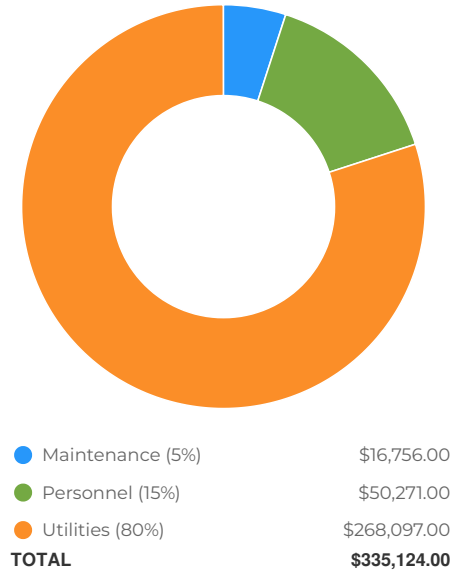
Total Budget (all years)  
**\$335.124K**

Project Total  
**\$335.124K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Personnel	\$12,166	\$12,409	\$12,658	\$13,038	\$50,271
Utilities	\$64,883	\$66,181	\$67,504	\$69,529	\$268,097
Maintenance	\$4,055	\$4,136	\$4,219	\$4,346	\$16,756
<b>Total</b>	<b>\$81,104</b>	<b>\$82,726</b>	<b>\$84,381</b>	<b>\$86,913</b>	<b>\$335,124</b>

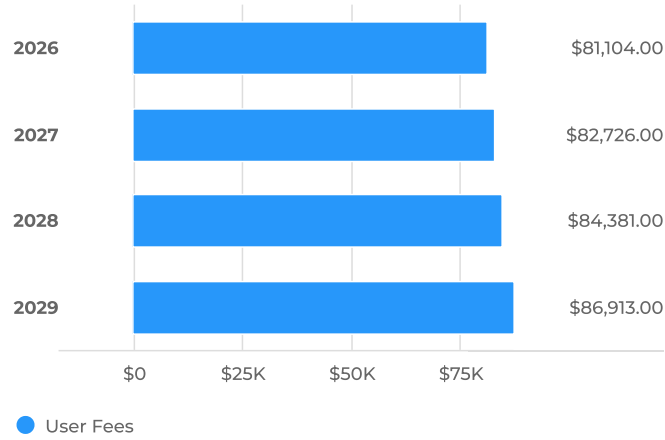


## Operating Revenue

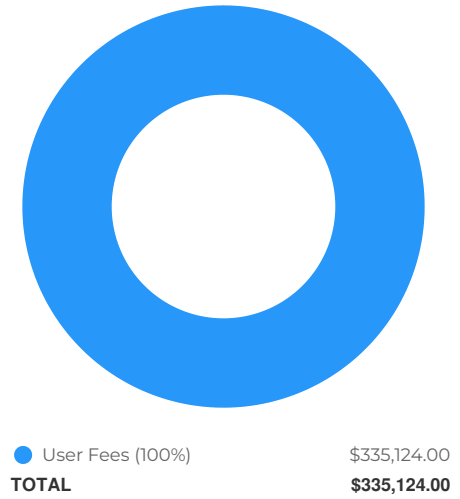
Total Budget (all years)  
**\$335.124K**

Project Total  
**\$335.124K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2026	FY2027	FY2028	FY2029	Total
User Fees	\$81,104	\$82,726	\$84,381	\$86,913	\$335,124
<b>Total</b>	<b>\$81,104</b>	<b>\$82,726</b>	<b>\$84,381</b>	<b>\$86,913</b>	<b>\$335,124</b>



# North Ellendale Re-direct

## Overview

Request Owner	John Ashman
Est. Start Date	06/01/2023
Est. Completion Date	06/30/2025
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

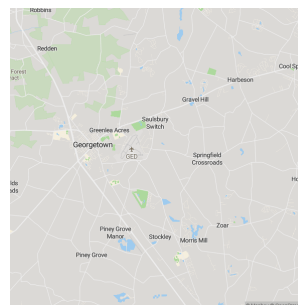


Ellendale

## Details

Type of Project      Improvement

## Location



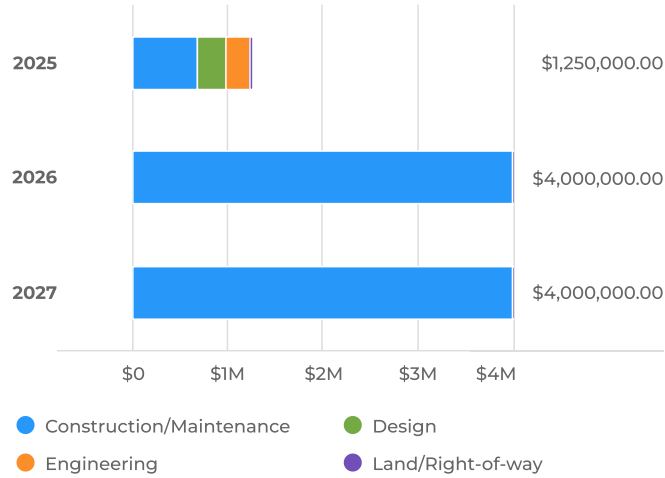
## Capital Cost

FY2025 Budget  
**\$1,250,000**

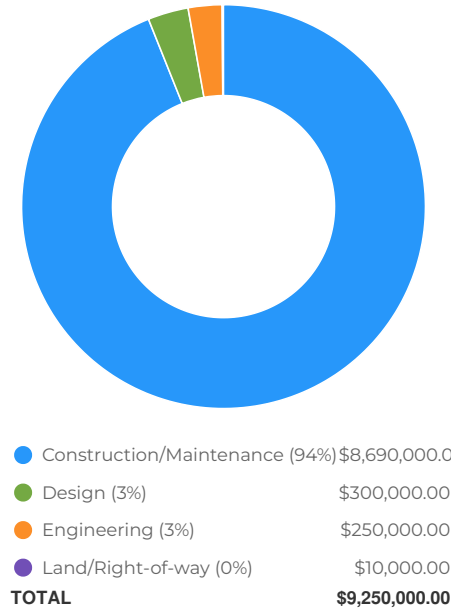
Total Budget (all years)  
**\$9.25M**

Project Total  
**\$9.25M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Design	\$300,000			\$300,000
Engineering	\$250,000			\$250,000
Land/Right-of-way	\$10,000			\$10,000
Construction/Maintenance	\$690,000	\$4,000,000	\$4,000,000	\$8,690,000
<b>Total</b>	<b>\$1,250,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$9,250,000</b>



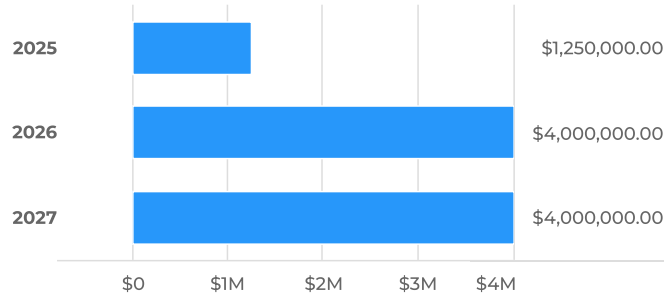
## Funding Sources

FY2025 Budget  
**\$1,250,000**

Total Budget (all years)  
**\$9.25M**

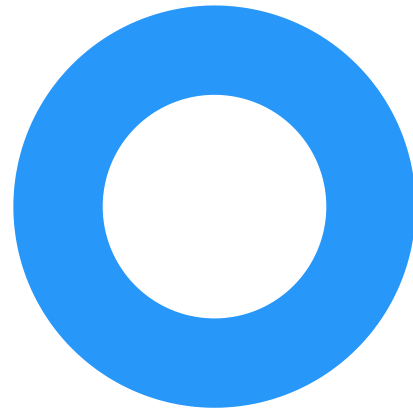
Project Total  
**\$9.25M**

Funding Sources by Year



● Connection Charges

Funding Sources for Budgeted Years



● Connection Charges (100%) \$9,250,000.00  
**TOTAL \$9,250,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Connection Charges	\$1,250,000	\$4,000,000	\$4,000,000	\$9,250,000
<b>Total</b>	<b>\$1,250,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$9,250,000</b>

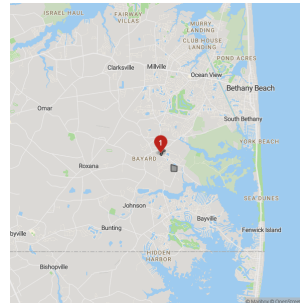


# Oak Acres/Tanglewood

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

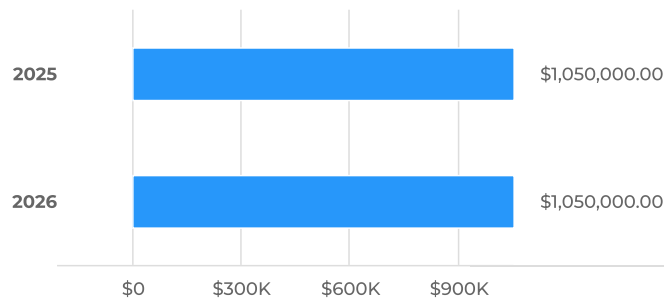
## Location



## Capital Cost

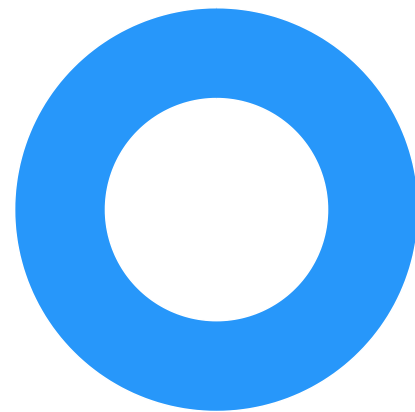
FY2025 Budget: **\$1,050,000**  
 Total Budget (all years): **\$2.1M**  
 Project Total: **\$2.1M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



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

## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Capitalized Cost	\$1,050,000	\$1,050,000	\$2,100,000
<b>Total</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>	<b>\$2,100,000</b>





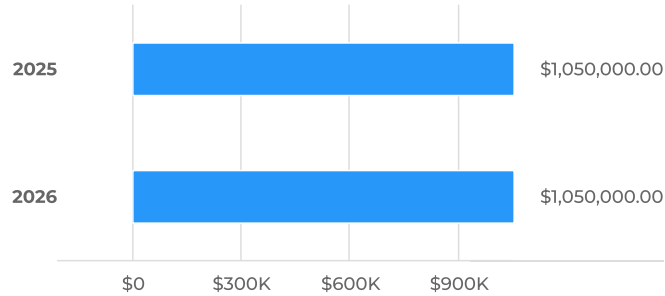
## Funding Sources

FY2025 Budget  
**\$1,050,000**

Total Budget (all years)  
**\$2.1M**

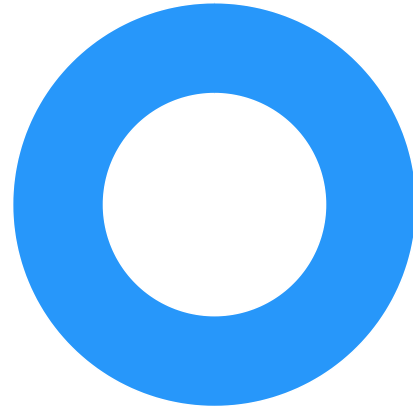
Project Total  
**\$2.1M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$2,100,000.00  
**TOTAL \$2,100,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$1,050,000	\$1,050,000	\$2,100,000
<b>Total</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>	<b>\$2,100,000</b>

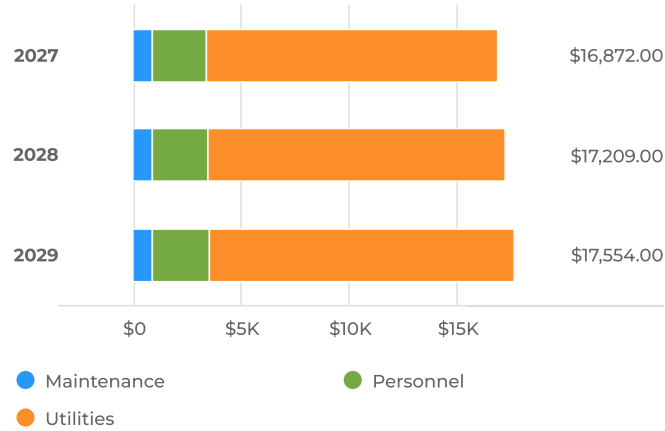


## Operational Costs

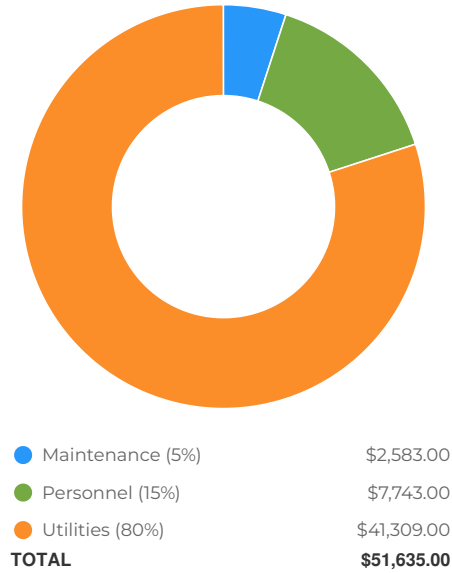
Total Budget (all years)  
**\$51.635K**

Project Total  
**\$51.635K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$16,872</b>	<b>\$17,209</b>	<b>\$17,554</b>	<b>\$51,635</b>

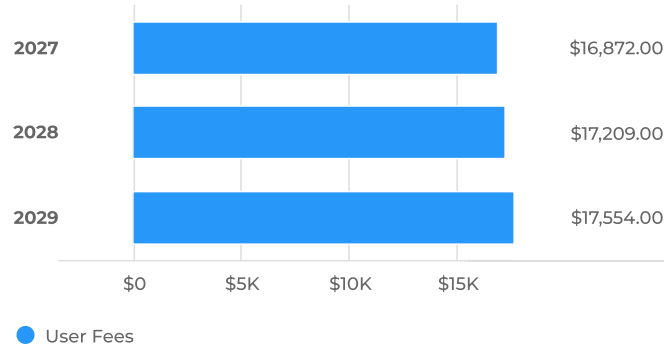


## Operating Revenue

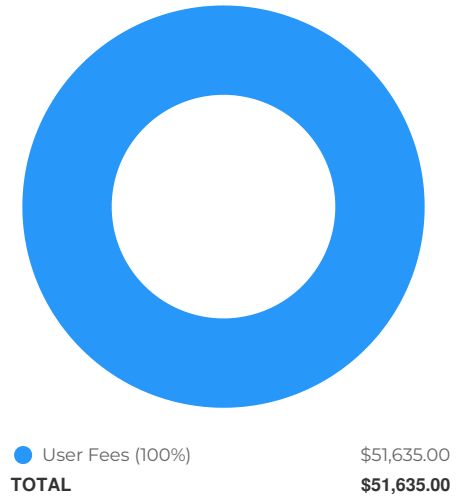
Total Budget (all years)  
**\$51.635K**

Project Total  
**\$51.635K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2027	FY2028	FY2029	Total
User Fees	\$16,872	\$17,209	\$17,554	\$51,635
<b>Total</b>	<b>\$16,872</b>	<b>\$17,209</b>	<b>\$17,554</b>	<b>\$51,635</b>



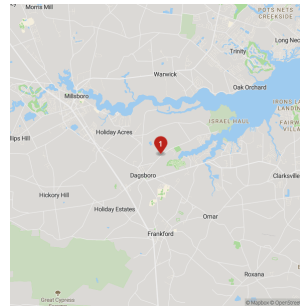
# Piney Neck - Lagoon Conversions

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

## Location

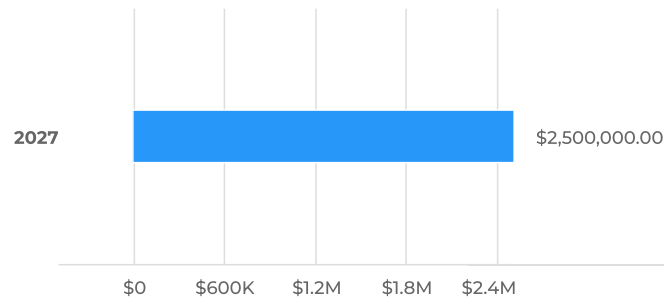
Address: 29535 Piney Neck Road



## Capital Cost

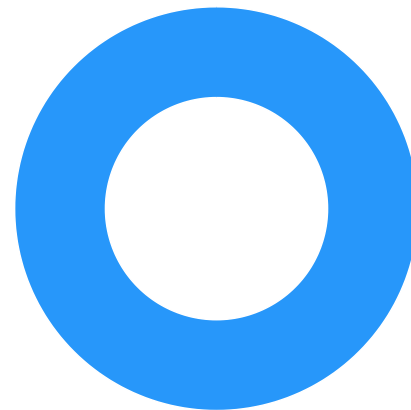
Total Budget (all years) **\$2.5M**  
 Project Total **\$2.5M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$2,500,000.00  
**TOTAL \$2,500,000.00**

### Capital Cost Breakdown

Capital Cost	FY2027	Total
Capitalized Cost	\$2,500,000	\$2,500,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>

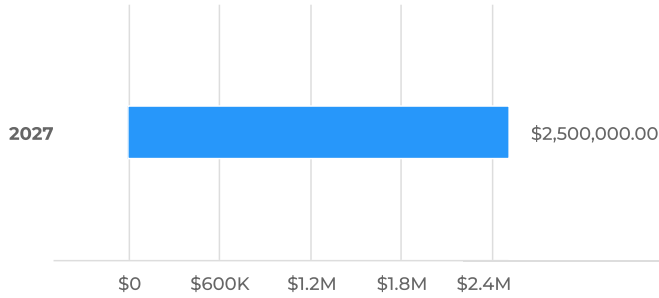


## Funding Sources

Total Budget (all years)  
**\$2.5M**

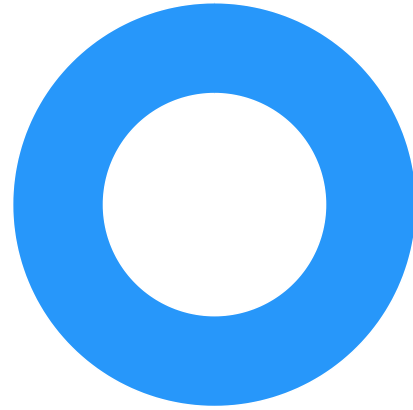
Project Total  
**\$2.5M**

Funding Sources by Year



● Connection Charges

Funding Sources for Budgeted Years



● Connection Charges (100%) \$2,500,000.00  
**TOTAL \$2,500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2027	Total
Connection Charges	\$2,500,000	\$2,500,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>

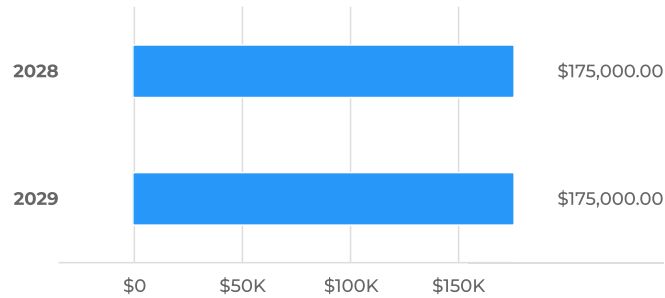


## Cost Savings

Total Budget (all years)  
**\$350K**

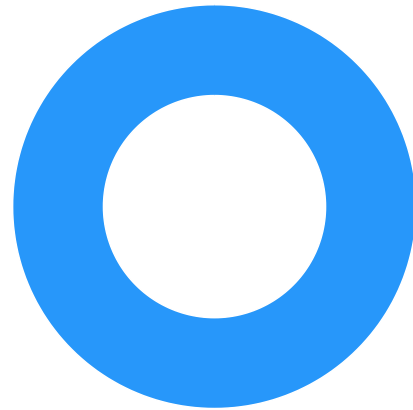
Project Total  
**\$350K**

Cost Savings by Year



● Estimated Operational Savings

Cost Savings for Budgeted Years



● Estimated Operational Savings (100%) \$350,000  
**TOTAL \$350,000.00**

### Cost Savings Breakdown

Cost Savings	FY2028	FY2029	Total
Estimated Operational Savings	\$175,000	\$175,000	\$350,000
<b>Total</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$350,000</b>



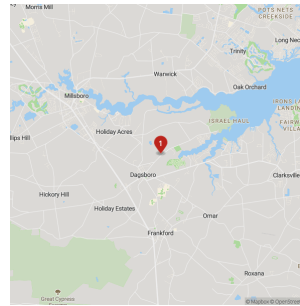
# Piney Neck - Transmission Improvements

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

## Location

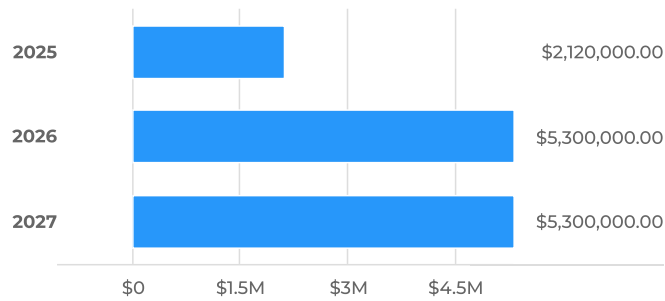
Address: 29535 Piney Neck Road



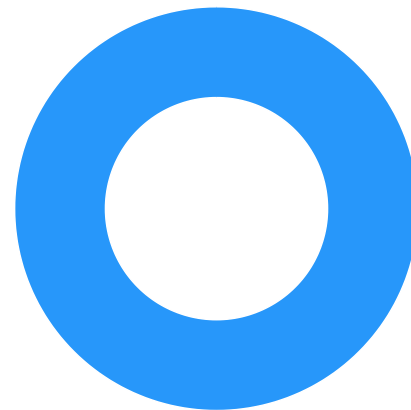
## Capital Cost

FY2025 Budget: **\$2,120,000**  
 Total Budget (all years): **\$12.72M**  
 Project Total: **\$12.72M**

### Capital Cost by Year



### Capital Cost for Budgeted Years



Capitalized Cost (100%): \$12,720,000.00  
**TOTAL**: **\$12,720,000.00**

## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$2,120,000	\$5,300,000	\$5,300,000	\$12,720,000
<b>Total</b>	<b>\$2,120,000</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>	<b>\$12,720,000</b>



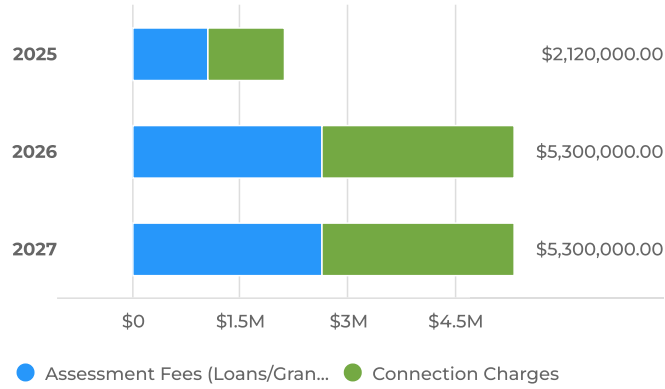
## Funding Sources

FY2025 Budget  
**\$2,120,000**

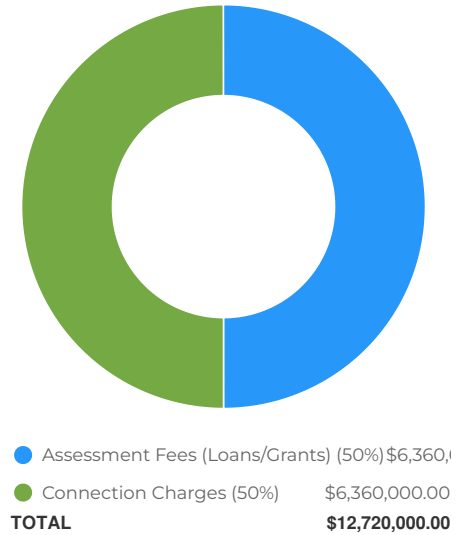
Total Budget (all years)  
**\$12.72M**

Project Total  
**\$12.72M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2025	FY2026	FY2027	Total
Connection Charges	\$1,060,000	\$2,650,000	\$2,650,000	\$6,360,000
Assessment Fees (Loans/Grants)	\$1,060,000	\$2,650,000	\$2,650,000	\$6,360,000
<b>Total</b>	<b>\$2,120,000</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>	<b>\$12,720,000</b>



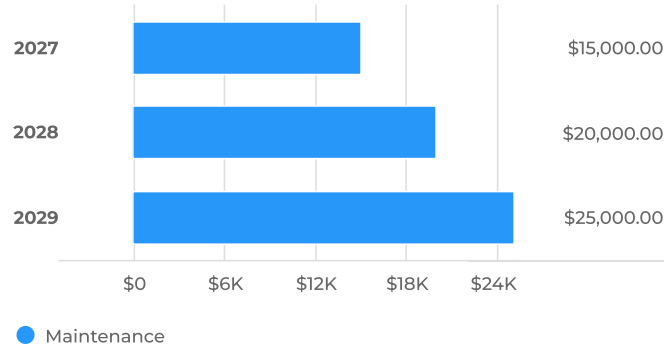


## Operational Costs

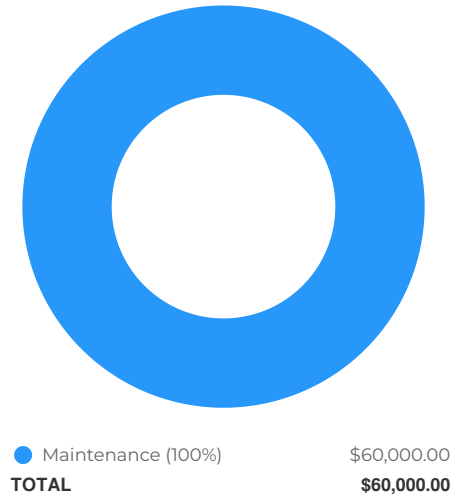
Total Budget (all years)  
**\$60K**

Project Total  
**\$60K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	Total
Maintenance	\$15,000	\$20,000	\$25,000	\$60,000
<b>Total</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$60,000</b>

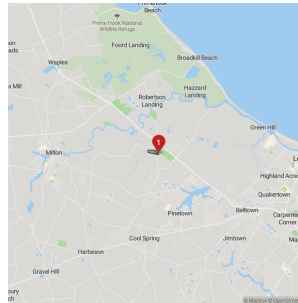


# Pintail Pointe

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

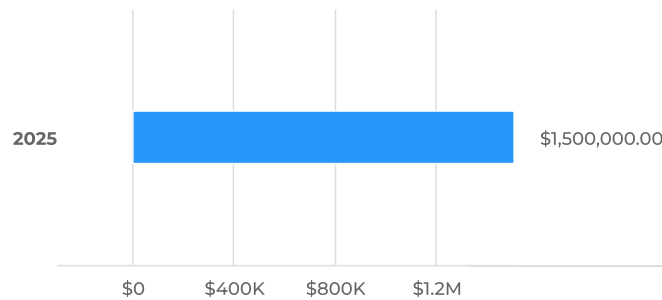
## Location



## Capital Cost

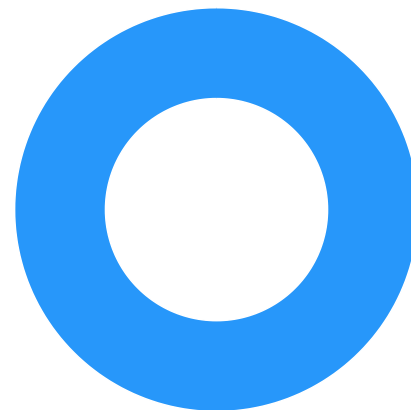
FY2025 Budget: **\$1,500,000**  
 Total Budget (all years): **\$1.5M**  
 Project Total: **\$1.5M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$1,500,000.00  
**TOTAL \$1,500,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Capitalized Cost	\$1,500,000	\$1,500,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>



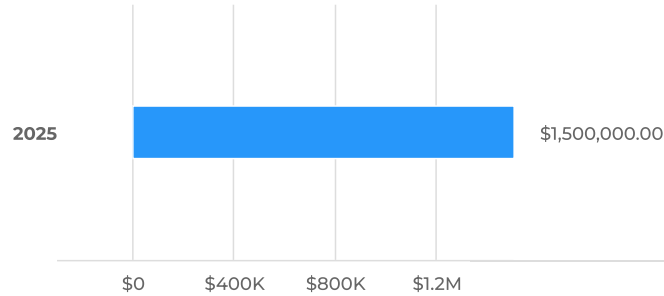
## Funding Sources

FY2025 Budget  
**\$1,500,000**

Total Budget (all years)  
**\$1.5M**

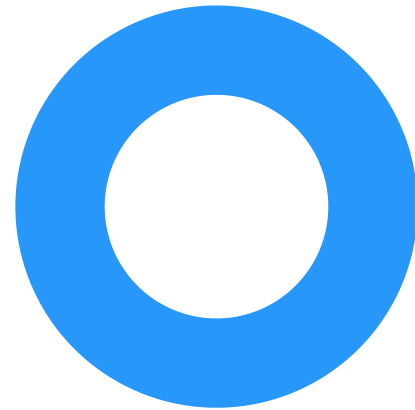
Project Total  
**\$1.5M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$1,500,000.00  
**TOTAL \$1,500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Assessment Fees (Loans/Grants)	\$1,500,000	\$1,500,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>



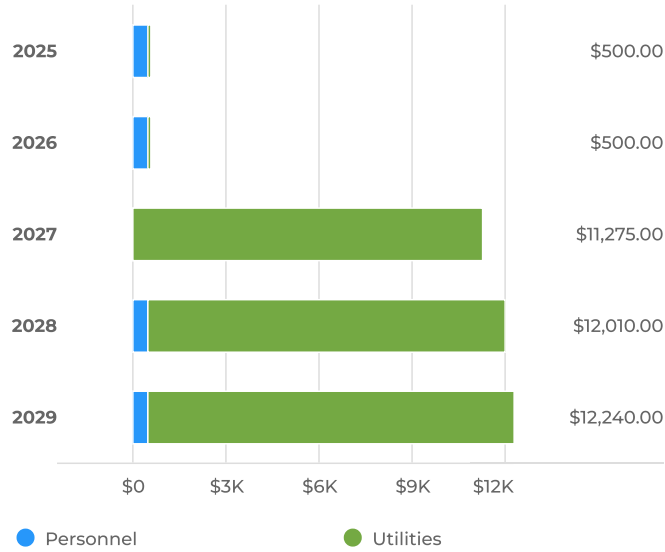
## Operational Costs

FY2025 Budget  
**\$500**

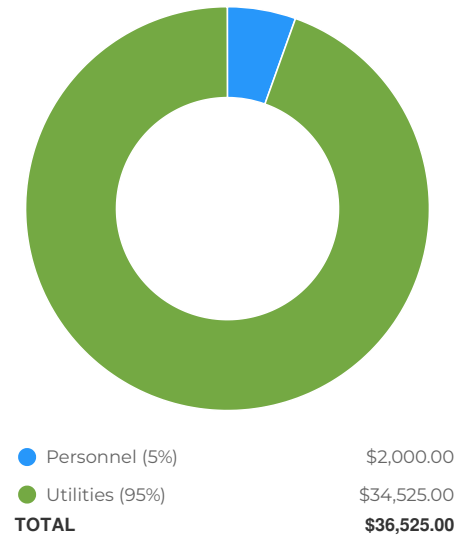
Total Budget (all years)  
**\$36.525K**

Project Total  
**\$36.525K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Personnel	\$500	\$500		\$500	\$500	\$2,000
Utilities			\$11,275	\$11,510	\$11,740	\$34,525
<b>Total</b>	<b>\$500</b>	<b>\$500</b>	<b>\$11,275</b>	<b>\$12,010</b>	<b>\$12,240</b>	<b>\$36,525</b>



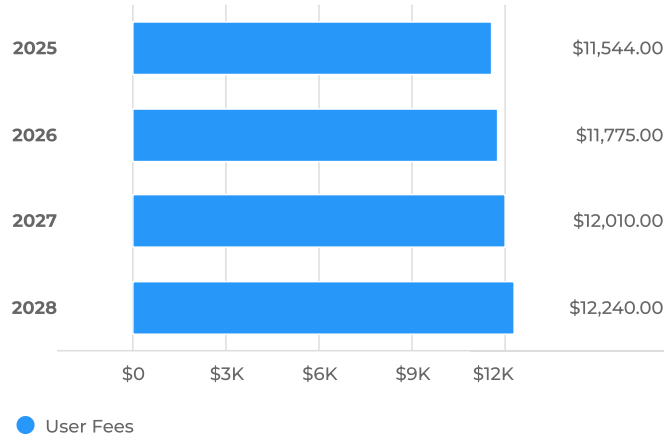
## Operating Revenue

FY2025 Budget  
**\$11,544**

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
<b>Total</b>	<b>\$11,544</b>	<b>\$11,775</b>	<b>\$12,010</b>	<b>\$12,240</b>	<b>\$47,569</b>

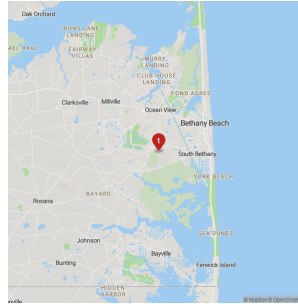


# SCRWF - Capacity Expansion

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

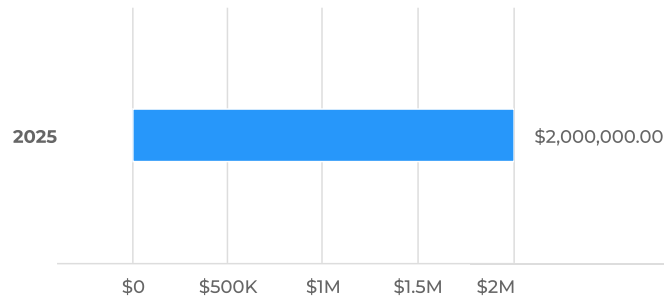
## Location



## Capital Cost

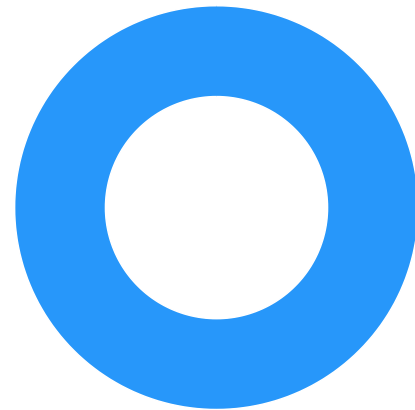
FY2025 Budget: **\$2,000,000**  
 Total Budget (all years): **\$2M**  
 Project Total: **\$2M**

### 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	FY2025	Total
Capitalized Cost	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>



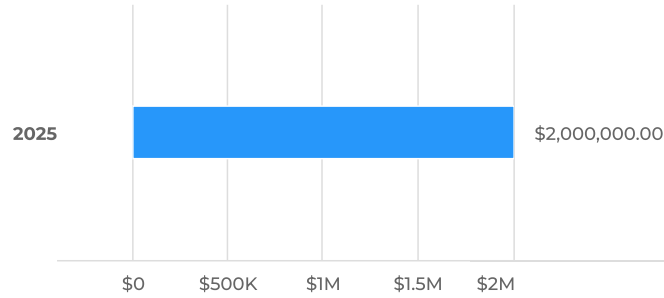
## Funding Sources

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$2M**

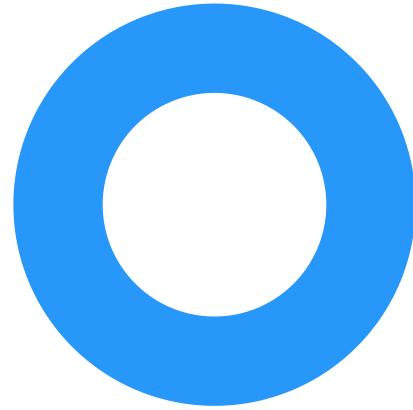
Project Total  
**\$2M**

Funding Sources by Year



● Connection Charges

Funding Sources for Budgeted Years



● Connection Charges (100%) \$2,000,000.00  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Connection Charges	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>



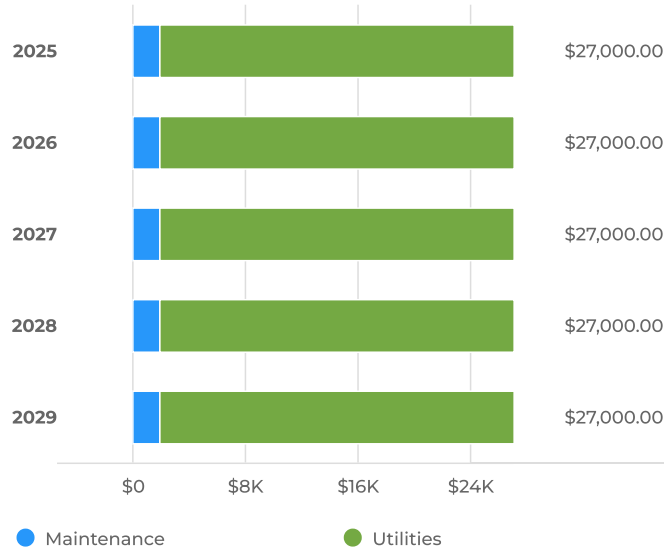
## Operational Costs

FY2025 Budget  
**\$27,000**

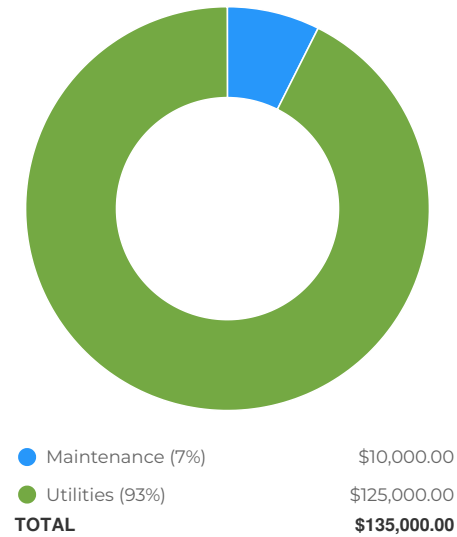
Total Budget (all years)  
**\$135K**

Project Total  
**\$135K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown						
Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$135,000</b>



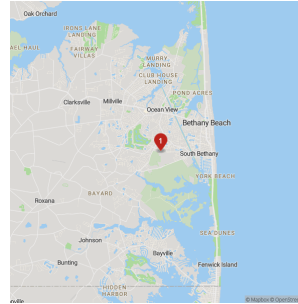


# SCRWF - Compliance Upgrades

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

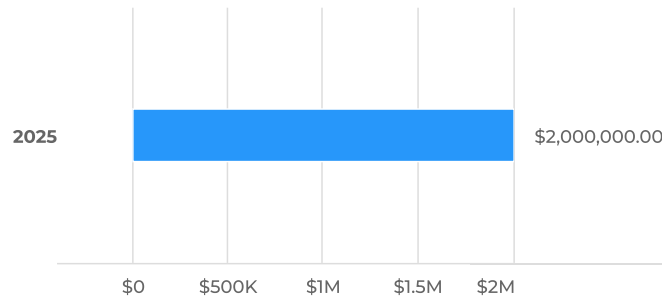
## Location



## Capital Cost

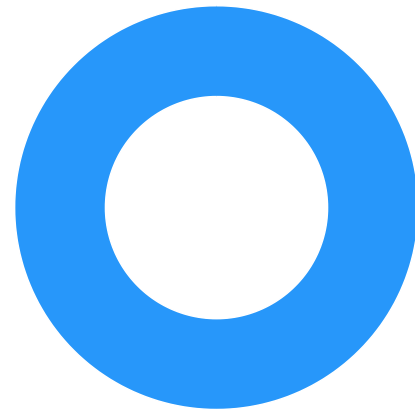
FY2025 Budget: **\$2,000,000**  
 Total Budget (all years): **\$2M**  
 Project Total: **\$2M**

### 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	FY2025	Total
Capitalized Cost	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>



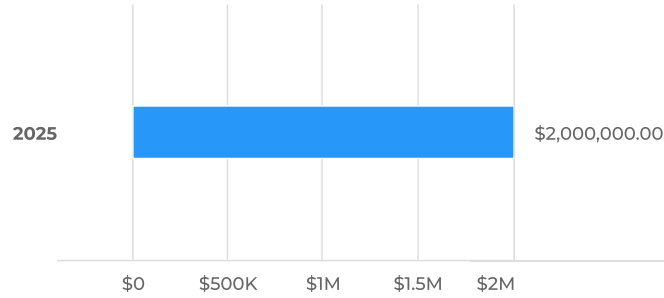
## Funding Sources

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$2M**

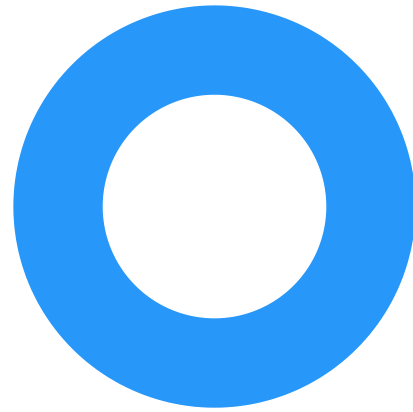
Project Total  
**\$2M**

Funding Sources by Year



● Utility User Fees

Funding Sources for Budgeted Years



● Utility User Fees (100%) \$2,000,000.00  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility User Fees	\$2,000,000	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>

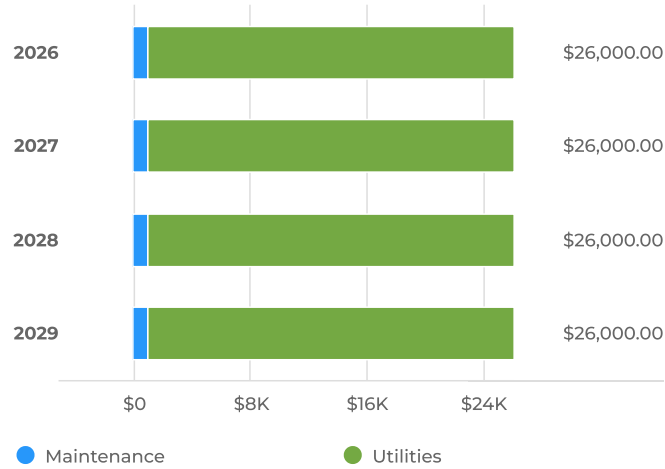


## Operational Costs

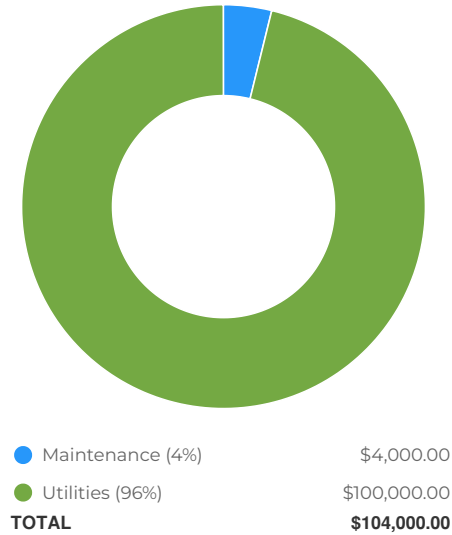
Total Budget (all years)  
**\$104K**

Project Total  
**\$104K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Utilities	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
<b>Total</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$104,000</b>



# Slaughter Beach Sewer Area

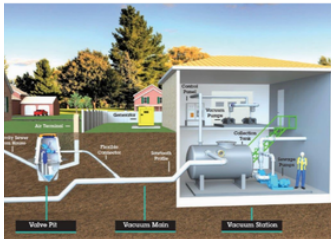
## Overview

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

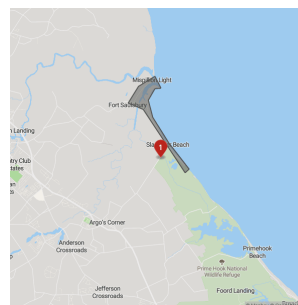


Vacuum System

## Details

Type of Project      New Construction

## Location



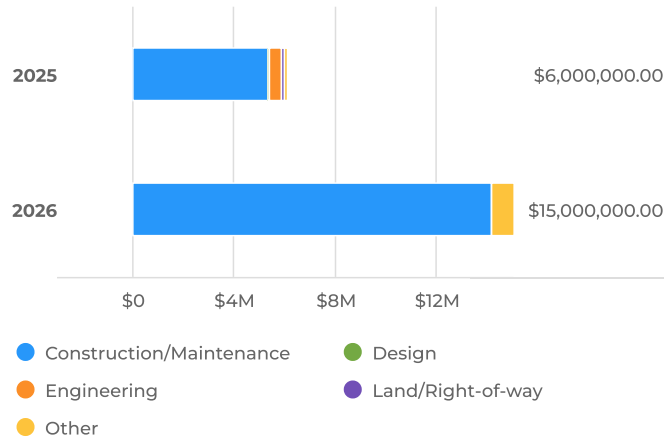
## Capital Cost

FY2025 Budget  
**\$6,000,000**

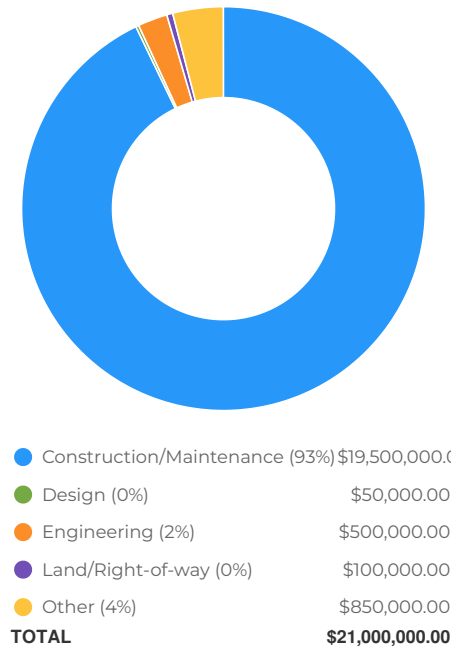
Total Budget (all years)  
**\$21M**

Project Total  
**\$21M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Design	\$50,000		\$50,000
Engineering	\$500,000		\$500,000
Land/Right-of-way	\$100,000		\$100,000
Construction/Maintenance	\$5,350,000	\$14,150,000	\$19,500,000
Other		\$850,000	\$850,000
<b>Total</b>	<b>\$6,000,000</b>	<b>\$15,000,000</b>	<b>\$21,000,000</b>



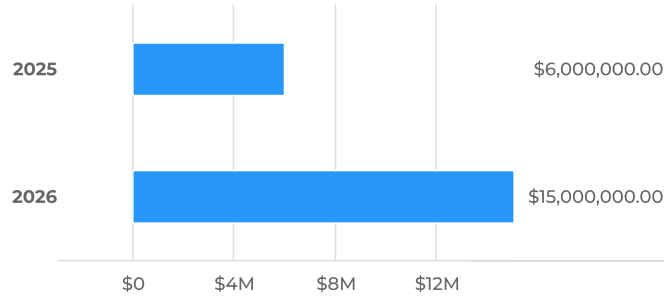
## Funding Sources

FY2025 Budget  
**\$6,000,000**

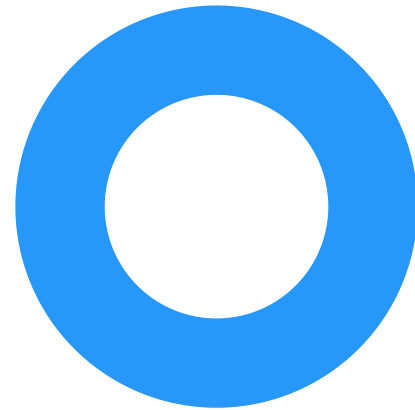
Total Budget (all years)  
**\$21M**

Project Total  
**\$21M**

Funding Sources by Year



Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$21,000,000.00  
**TOTAL \$21,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$6,000,000	\$15,000,000	\$21,000,000
<b>Total</b>	<b>\$6,000,000</b>	<b>\$15,000,000</b>	<b>\$21,000,000</b>

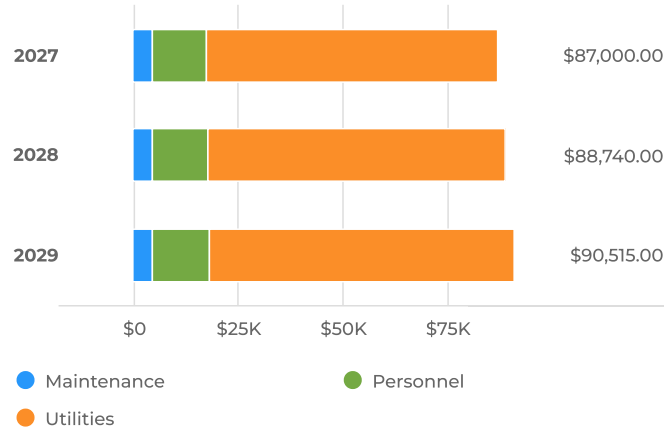


## Operational Costs

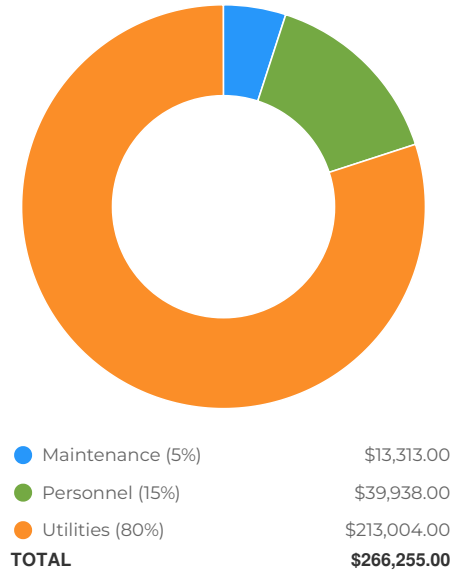
Total Budget (all years)  
**\$266.255K**

Project Total  
**\$266.255K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$87,000</b>	<b>\$88,740</b>	<b>\$90,515</b>	<b>\$266,255</b>

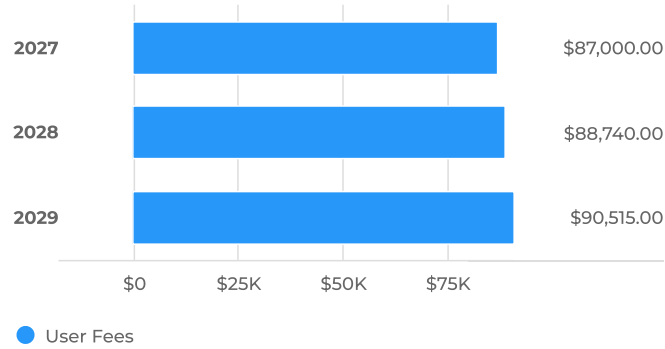


## Operating Revenue

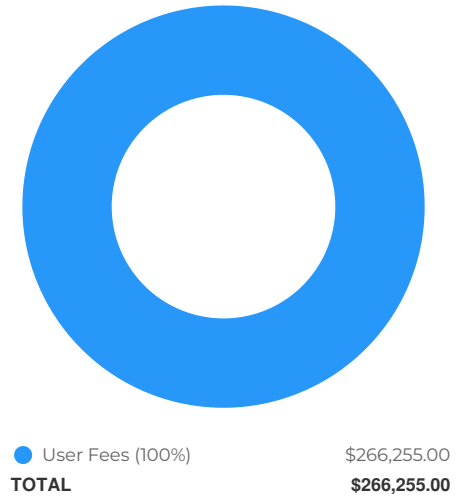
Total Budget (all years)  
**\$266.255K**

Project Total  
**\$266.255K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2027	FY2028	FY2029	Total
User Fees	\$87,000	\$88,740	\$90,515	\$266,255
<b>Total</b>	<b>\$87,000</b>	<b>\$88,740</b>	<b>\$90,515</b>	<b>\$266,255</b>





# 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



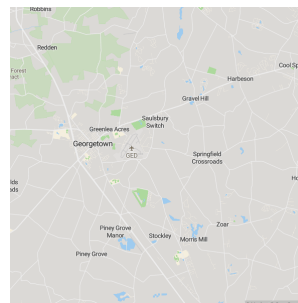
Rosedale Beach

Nestled between Warwick Cove and Gull Point

## Details

Type of Project      New Construction

## Location



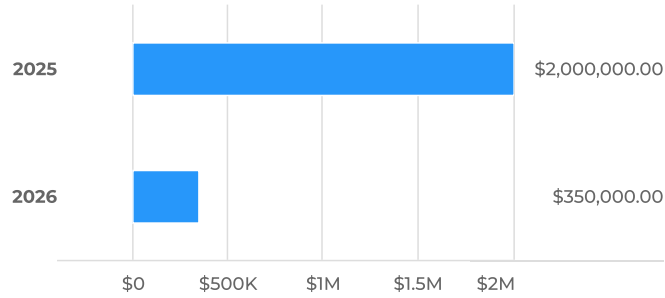
## Capital Cost

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$2.35M**

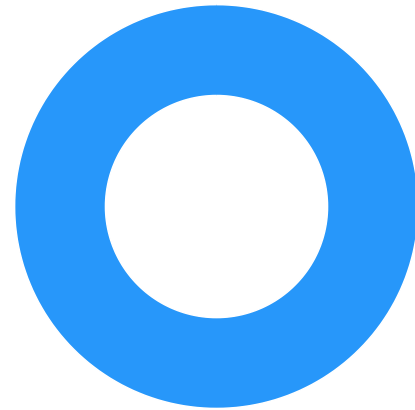
Project Total  
**\$2.35M**

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$2,350,000.00  
**TOTAL \$2,350,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	\$2,000,000	\$350,000	\$2,350,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$350,000</b>	<b>\$2,350,000</b>



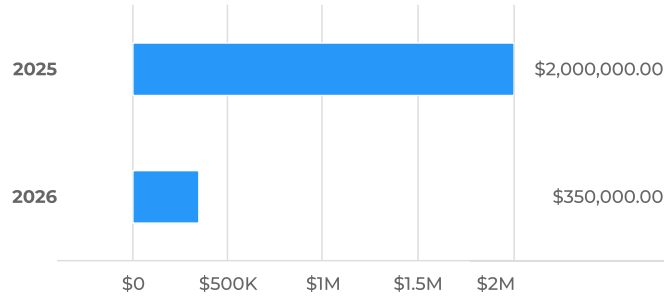
## Funding Sources

FY2025 Budget  
**\$2,000,000**

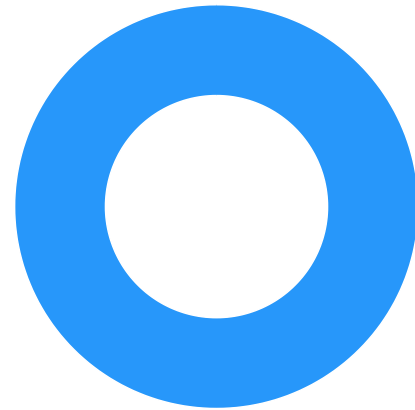
Total Budget (all years)  
**\$2.35M**

Project Total  
**\$2.35M**

Funding Sources by Year



Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$2,350,000.00  
**TOTAL \$2,350,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$2,000,000	\$350,000	\$2,350,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$350,000</b>	<b>\$2,350,000</b>

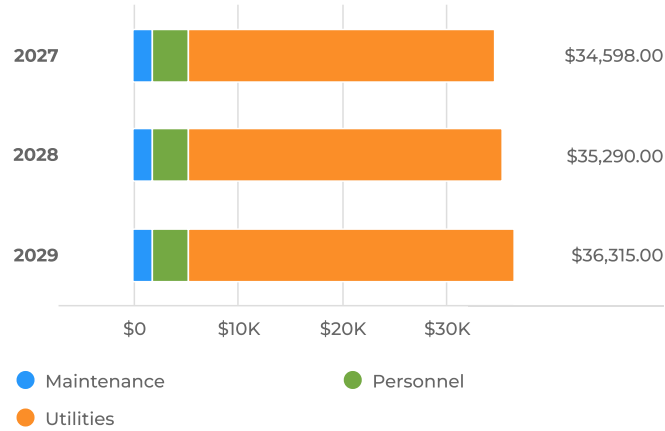


## Operational Costs

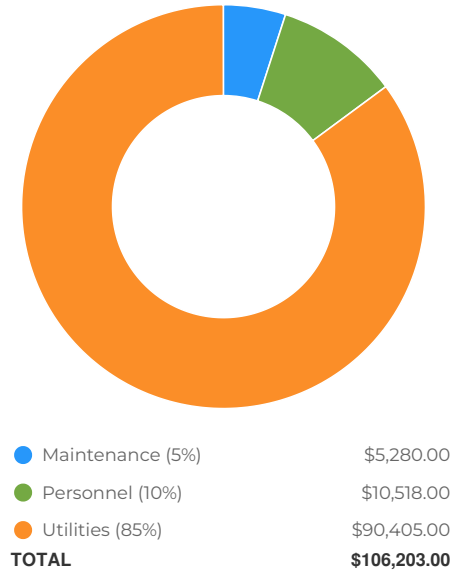
Total Budget (all years)  
**\$106.203K**

Project Total  
**\$106.203K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	Total
Personnel	\$3,460	\$3,528	\$3,530	\$10,518
Utilities	\$29,408	\$29,997	\$31,000	\$90,405
Maintenance	\$1,730	\$1,765	\$1,785	\$5,280
<b>Total</b>	<b>\$34,598</b>	<b>\$35,290</b>	<b>\$36,315</b>	<b>\$106,203</b>

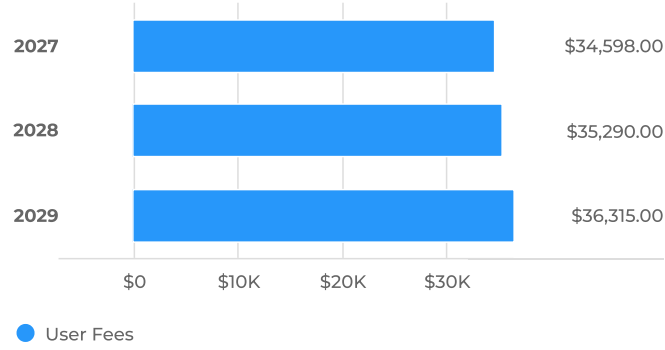


## Operating Revenue

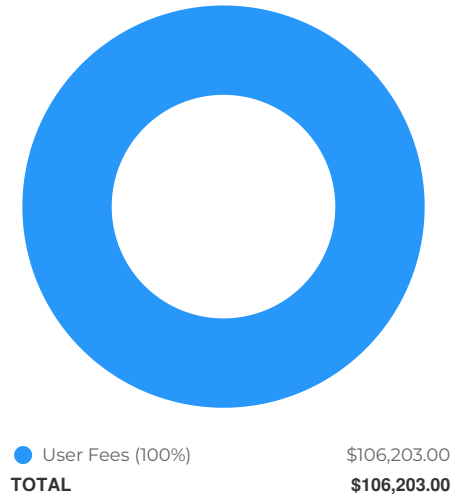
Total Budget (all years)  
**\$106.203K**

Project Total  
**\$106.203K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2027	FY2028	FY2029	Total
User Fees	\$34,598	\$35,290	\$36,315	\$106,203
<b>Total</b>	<b>\$34,598</b>	<b>\$35,290</b>	<b>\$36,315</b>	<b>\$106,203</b>



# Warwick Park Phase II

## Overview

Request Owner	John Ashman
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Enterprise Capital
Type	Capital Improvement

## Description

This is the second phase of the Warwick Project and consists of a gravity collection and conveyance system to serve the Warwick Park subdivision a community in the Oak Orchard Area that has been annexed into the boundary of the Sussex County Unified Sanitary Sewer District. The proposed collection system will connect to the previously approved regional pumpstation proposed to serve Warwick Park, Warwick Cove, and Gull Point. The pumpstation will connect to the County's existing gravity line manhole in River Road just past the Warwick Park common area. The project will provide lateral connections to all parcels within the Warwick Park subdivision. The County is proposing to complete the phase 1 construction prior to completion of the Warwick Park community infrastructure (Phase 2).

## Images



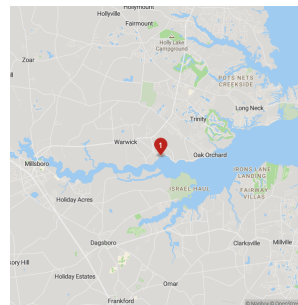
Warwick Park

Single family home community  
in Oak Orchard

## Details

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

## Location



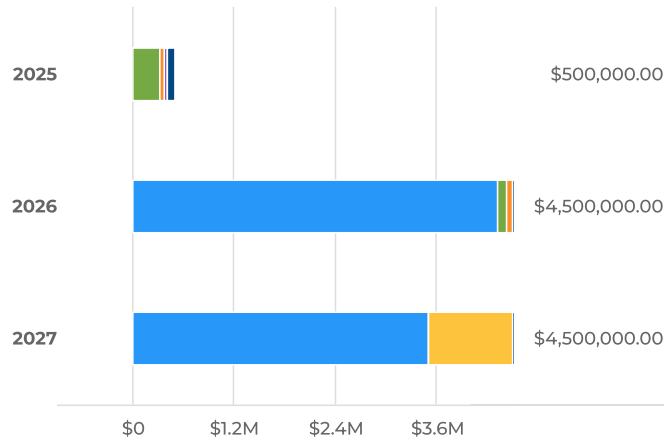
## Capital Cost

FY2025 Budget  
**\$500,000**

Total Budget (all years)  
**\$9.5M**

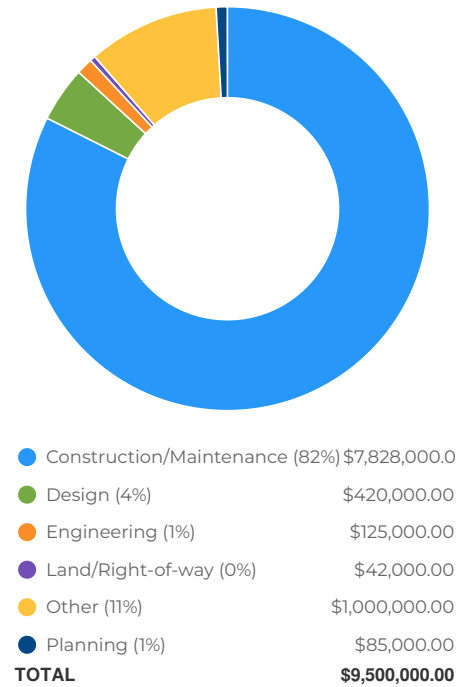
Project Total  
**\$9.5M**

Capital Cost by Year



- Construction/Maintenance
- Design
- Engineering
- Land/Right-of-way
- Other
- Planning

Capital Cost for Budgeted Years



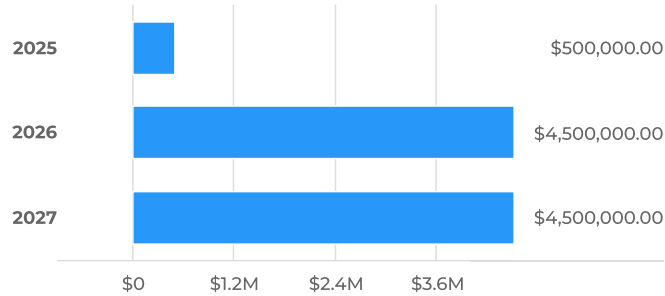
Capital Cost Breakdown				
Capital Cost	FY2025	FY2026	FY2027	Total
Planning	\$85,000			\$85,000
Design	\$320,000	\$100,000		\$420,000
Engineering	\$53,000	\$72,000		\$125,000
Land/Right-of-way	\$42,000			\$42,000
Construction/Maintenance		\$4,328,000	\$3,500,000	\$7,828,000
Other			\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$9,500,000</b>



## Funding Sources

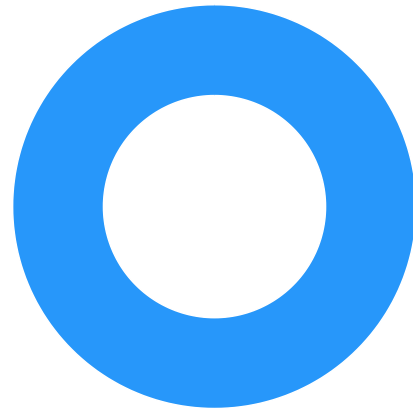
FY2025 Budget **\$500,000**      Total Budget (all years) **\$9.5M**      Project Total **\$9.5M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$9,500,000.00  
**TOTAL \$9,500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Assessment Fees (Loans/Grants)	\$500,000	\$4,500,000	\$4,500,000	\$9,500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$9,500,000</b>



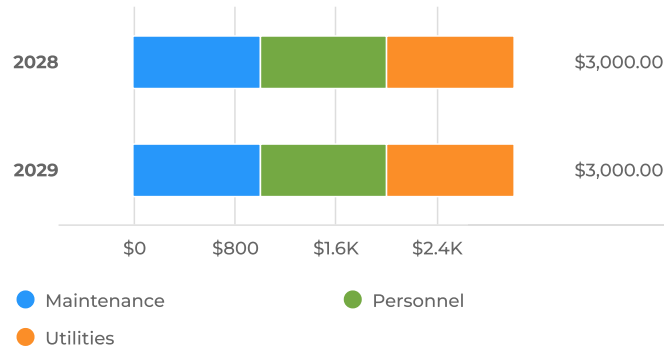


## Operational Costs

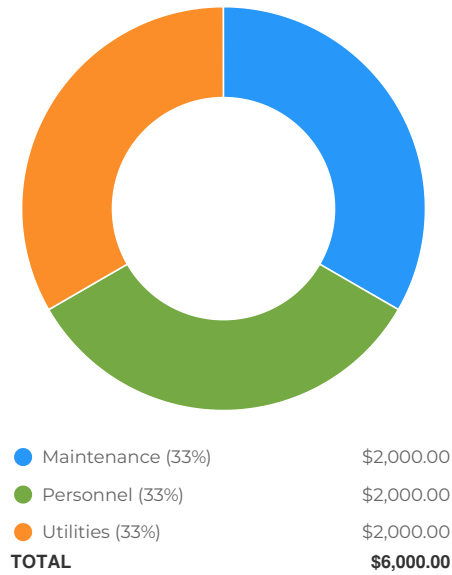
Total Budget (all years)  
**\$6K**

Project Total  
**\$6K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2028	FY2029	Total
Personnel	\$1,000	\$1,000	\$2,000
Utilities	\$1,000	\$1,000	\$2,000
Maintenance	\$1,000	\$1,000	\$2,000
<b>Total</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$6,000</b>

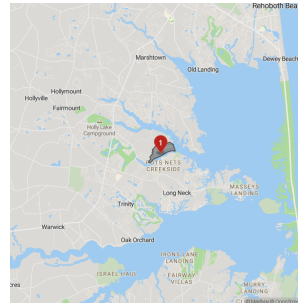


# Winding Creek Water

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

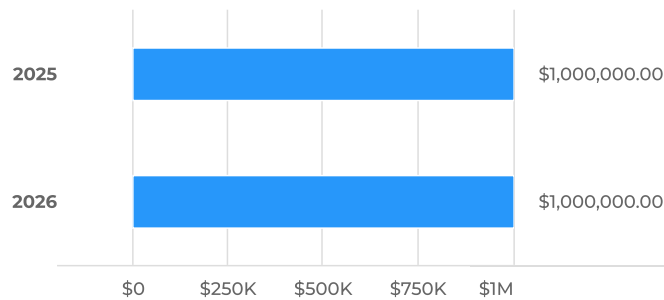
## Location



## Capital Cost

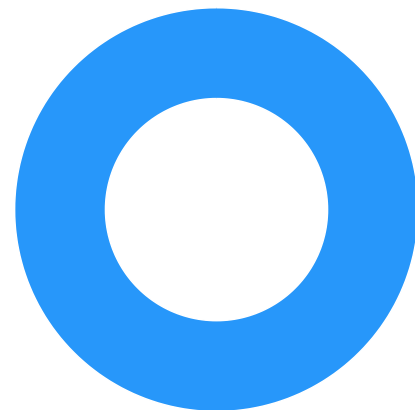
FY2025 Budget: **\$1,000,000**  
 Total Budget (all years): **\$2M**  
 Project Total: **\$2M**

### 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	FY2025	FY2026	Total
Capitalized Cost	\$1,000,000	\$1,000,000	\$2,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>



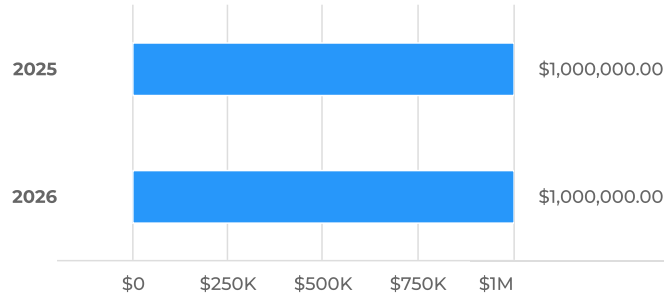
## Funding Sources

FY2025 Budget  
**\$1,000,000**

Total Budget (all years)  
**\$2M**

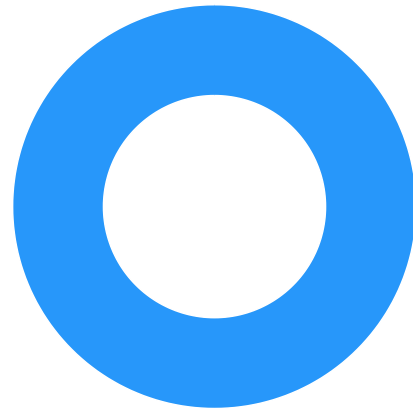
Project Total  
**\$2M**

Funding Sources by Year



● Assessment Fees (Loans/Gran...

Funding Sources for Budgeted Years



● Assessment Fees (Loans/Grants) (100%) \$2,000,000.00  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Assessment Fees (Loans/Grants)	\$1,000,000	\$1,000,000	\$2,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>

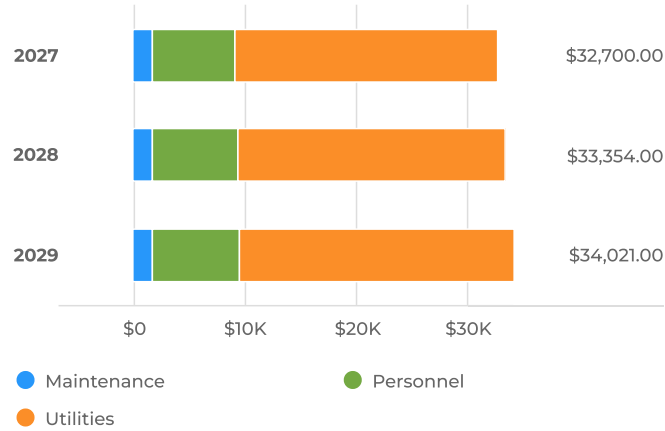


## Operational Costs

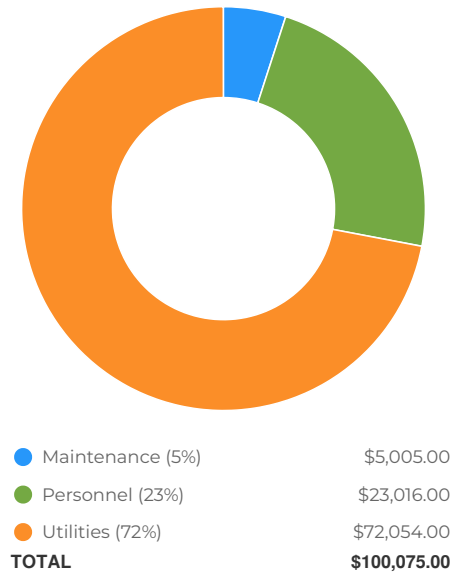
Total Budget (all years)  
**\$100.075K**

Project Total  
**\$100.075K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	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
<b>Total</b>	<b>\$32,700</b>	<b>\$33,354</b>	<b>\$34,021</b>	<b>\$100,075</b>

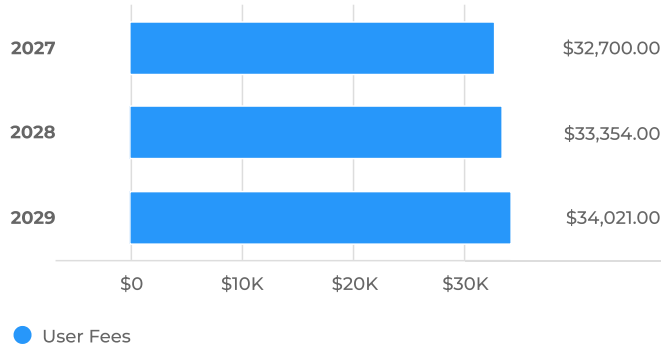


## Operating Revenue

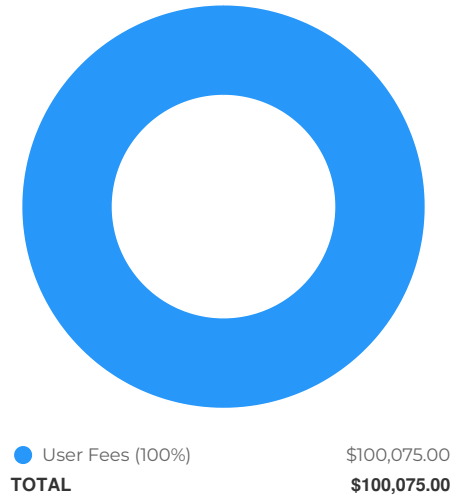
Total Budget (all years)  
**\$100.075K**

Project Total  
**\$100.075K**

Operating Revenue by Year



Operating Revenue for Budgeted Years



### Operating Revenue Breakdown

Operating Revenue	FY2027	FY2028	FY2029	Total
User Fees	\$32,700	\$33,354	\$34,021	\$100,075
<b>Total</b>	<b>\$32,700</b>	<b>\$33,354</b>	<b>\$34,021</b>	<b>\$100,075</b>

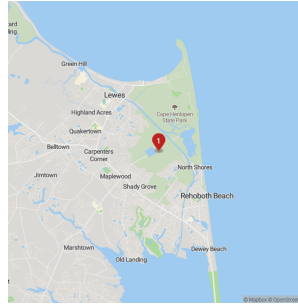


# WNRWF - Conversion

## Overview

Request Owner: John Ashman  
 Department: Enterprise Capital  
 Type: Other

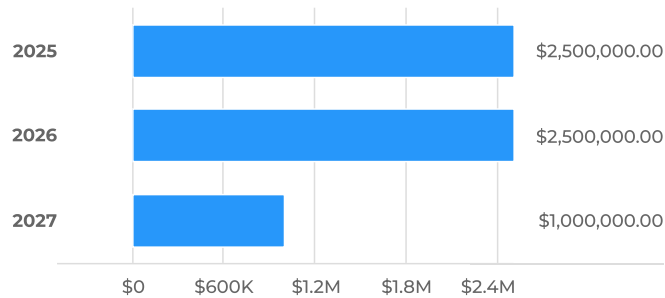
## Location



## Capital Cost

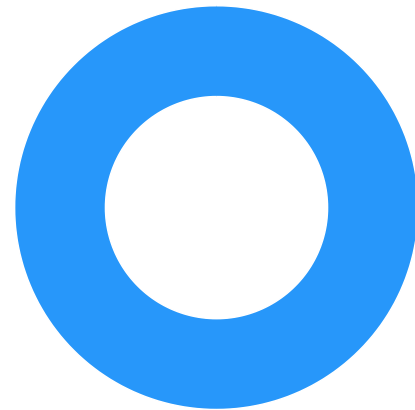
FY2025 Budget: **\$2,500,000**  
 Total Budget (all years): **\$6M**  
 Project Total: **\$6M**

### Capital Cost by Year



● Capitalized Cost

### Capital Cost for Budgeted Years



● Capitalized Cost (100%) \$6,000,000.00  
**TOTAL \$6,000,000.00**

## Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Capitalized Cost	\$2,500,000	\$2,500,000	\$1,000,000	\$6,000,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$1,000,000</b>	<b>\$6,000,000</b>



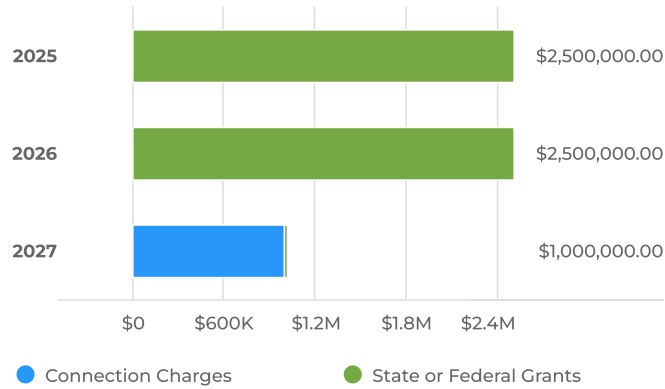
## Funding Sources

FY2025 Budget  
**\$2,500,000**

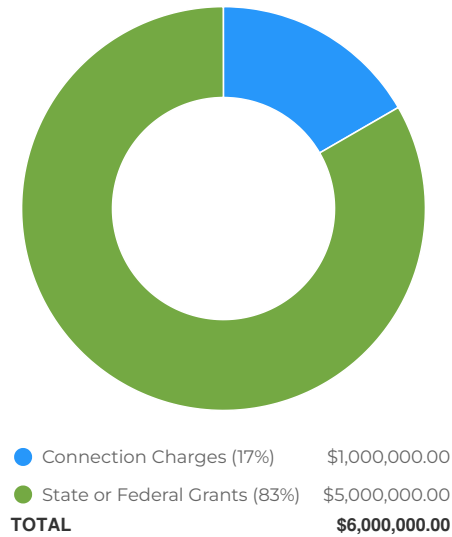
Total Budget (all years)  
**\$6M**

Project Total  
**\$6M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2025	FY2026	FY2027	Total
State or Federal Grants	\$2,500,000	\$2,500,000		\$5,000,000
Connection Charges			\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$1,000,000</b>	<b>\$6,000,000</b>



---

# LIBRARY REQUESTS

---





# Library Improvements

---

## Overview

Request Owner	Gina Jennings
Department	Library
Type	Capital Improvement

---

## Description

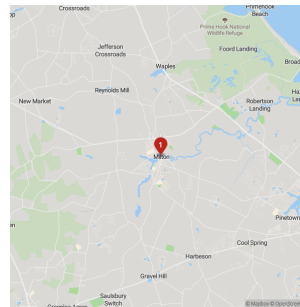
This capital project is to replace the HVAC system at the South Coastal Library and replace the sidewalks at the Milton Library.

---

## Details

Type of Project	Replacement
-----------------	-------------

## Location



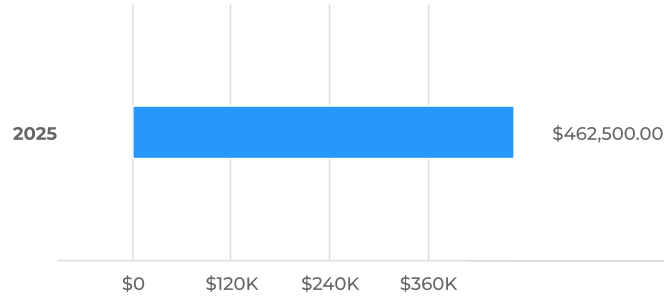
## Capital Cost

FY2025 Budget  
**\$462,500**

Total Budget (all years)  
**\$462.5K**

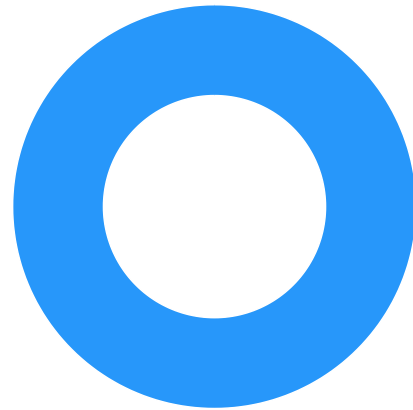
Project Total  
**\$462.5K**

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$462,500.00  
**TOTAL \$462,500.00**

### Capital Cost Breakdown

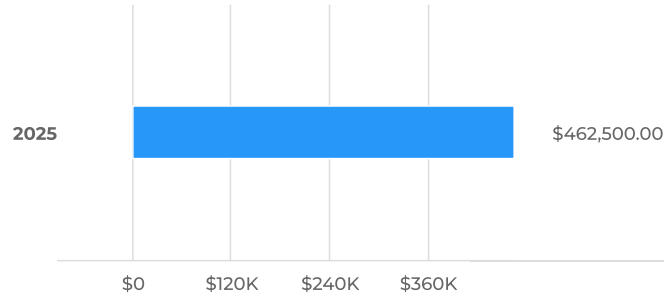
Capital Cost	FY2025	Total
Construction/Maintenance	\$462,500	\$462,500
<b>Total</b>	<b>\$462,500</b>	<b>\$462,500</b>



## Funding Sources

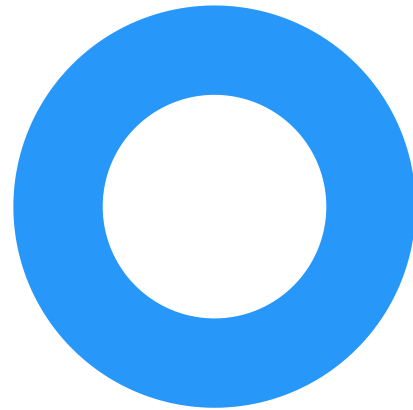
FY2025 Budget **\$462,500**      Total Budget (all years) **\$462.5K**      Project Total **\$462.5K**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%) \$462,500.00  
**TOTAL \$462,500.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
App. Res. /RTT	\$462,500	\$462,500
<b>Total</b>	<b>\$462,500</b>	<b>\$462,500</b>



# 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
-----------------------------	-------------

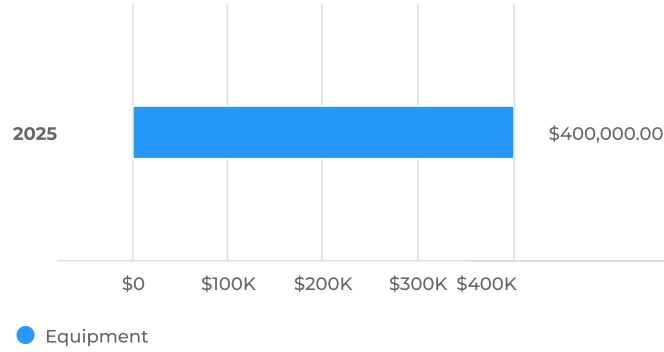
## Capital Cost

FY2025 Budget  
**\$400,000**

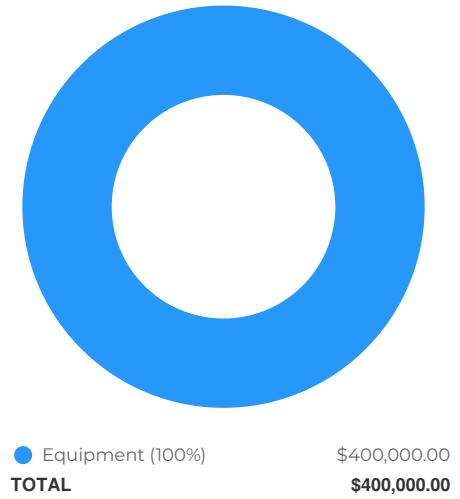
Total Budget (all years)  
**\$400K**

Project Total  
**\$400K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$400,000	\$400,000
<b>Total</b>	<b>\$400,000</b>	<b>\$400,000</b>



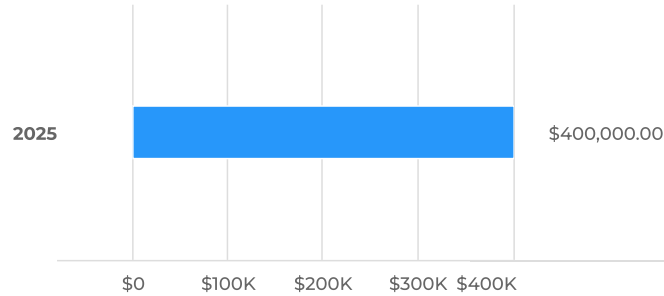
## Funding Sources

FY2025 Budget  
**\$400,000**

Total Budget (all years)  
**\$400K**

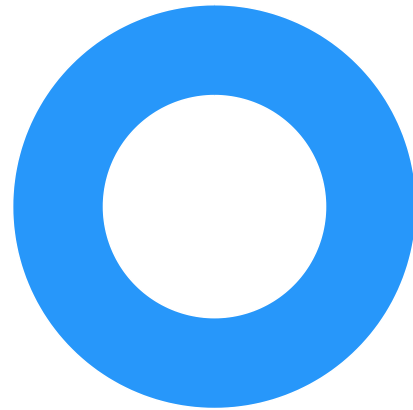
Project Total  
**\$400K**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%)

\$400,000.00

**TOTAL**

**\$400,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
App. Res. /RTT	\$400,000	\$400,000
<b>Total</b>	<b>\$400,000</b>	<b>\$400,000</b>

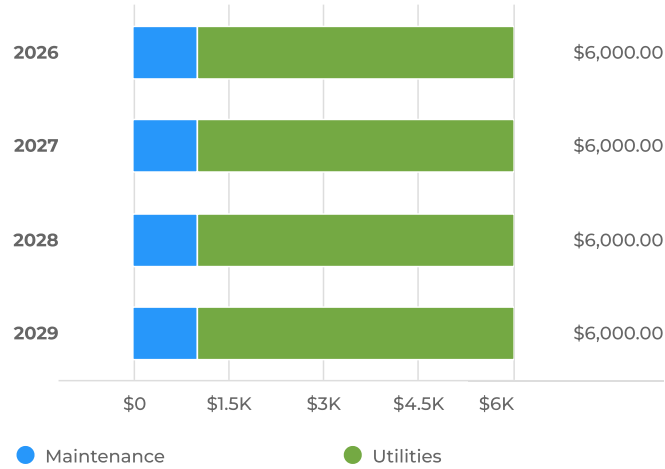


## Operational Costs

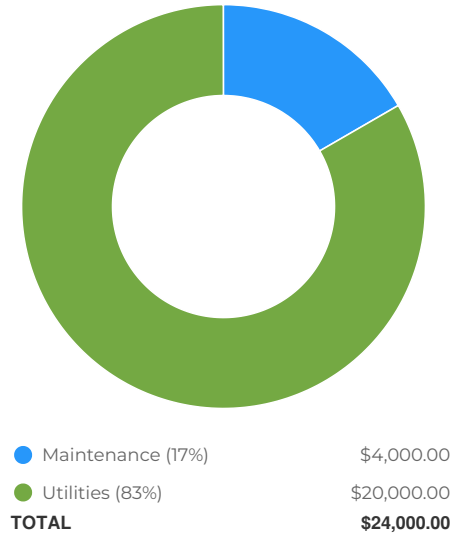
Total Budget (all years)  
**\$24K**

Project Total  
**\$24K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown					
Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Utilities	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
<b>Total</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$24,000</b>



---

# **PARAMEDICS REQUESTS**

---





# Lincoln Paramedic Station (Medic 101)

## Overview

Request Owner	Robbie Murray
Est. Start Date	04/01/2025
Est. Completion Date	06/30/2026
Department	Paramedics
Type	Capital Improvement

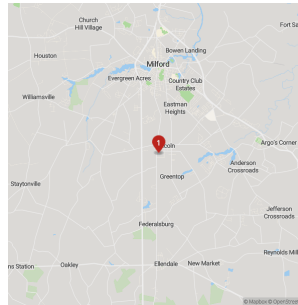
## Description

Land has been procured for the construction of a new paramedic station in Lincoln. Budget reflects design and construction in FY26.

## Details

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

## Location

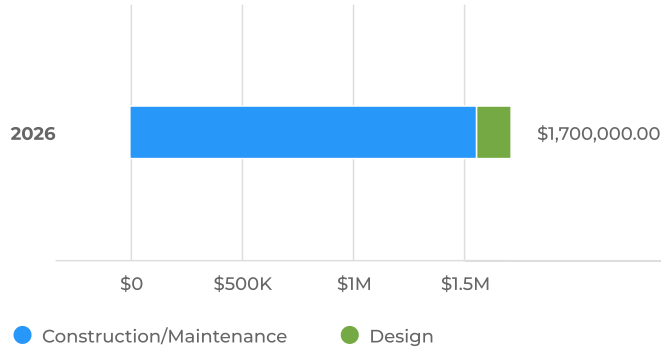


## Capital Cost

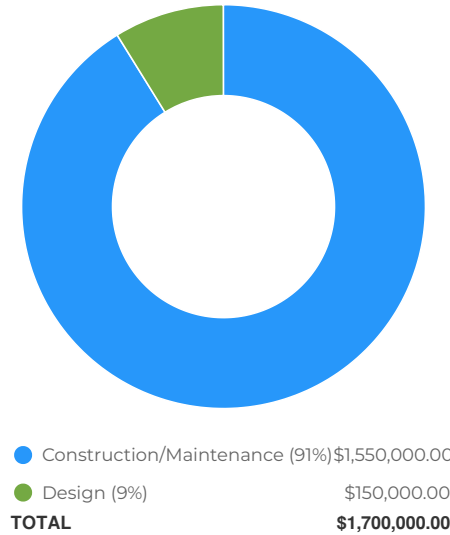
Total Budget (all years)  
**\$1.7M**

Project Total  
**\$1.7M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2026	Total
Design	\$150,000	\$150,000
Construction/Maintenance	\$1,550,000	\$1,550,000
<b>Total</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>

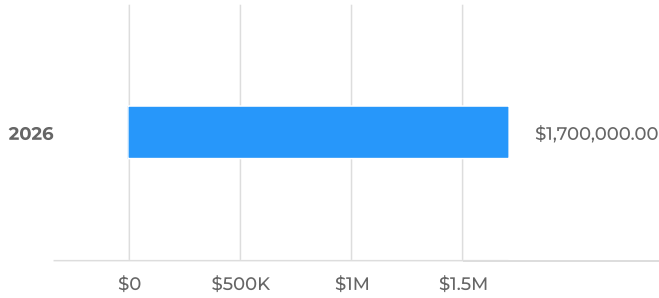


## Funding Sources

Total Budget (all years)  
**\$1.7M**

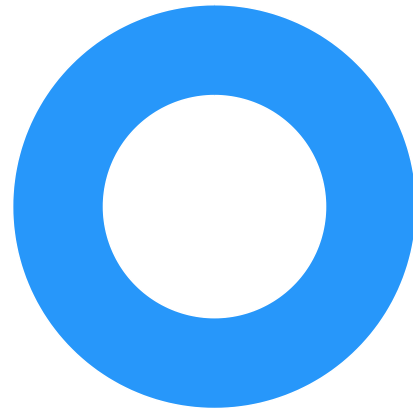
Project Total  
**\$1.7M**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%) \$1,700,000.00  
**TOTAL \$1,700,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
App. Res. /RTT	\$1,700,000	\$1,700,000
<b>Total</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>

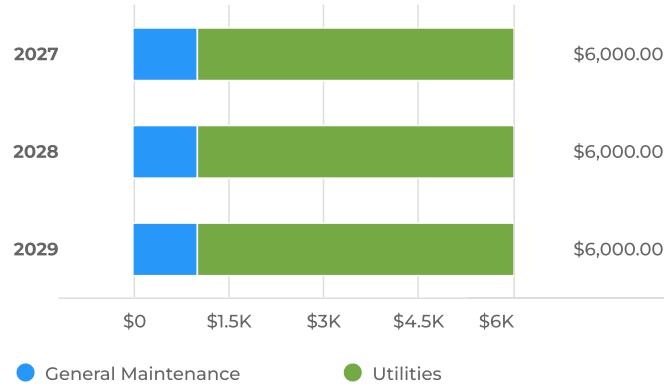


## Operational Costs

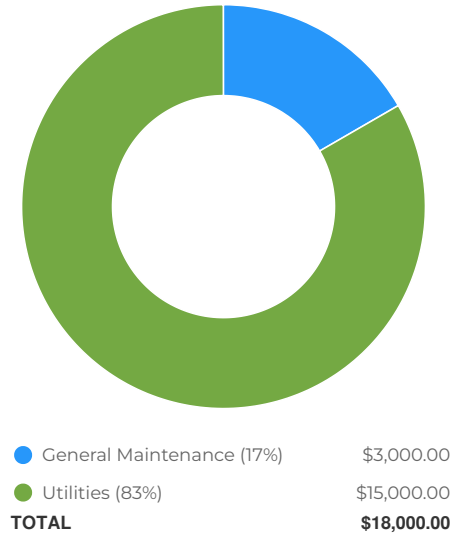
Total Budget (all years)  
**\$18K**

Project Total  
**\$18K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown				
Operational Costs	FY2027	FY2028	FY2029	Total
General Maintenance	\$1,000	\$1,000	\$1,000	\$3,000
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
<b>Total</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$18,000</b>



# Millsboro Paramedic Station (Medic 103)

## Overview

Request Owner	Robbie Murray
Est. Start Date	07/01/2023
Est. Completion Date	03/31/2025
Department	Paramedics
Type	Capital Improvement

## Description

Construction will begin in the current FY, FY24. It is anticipated that construction will conclude in FY25.

## Details

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

## Location



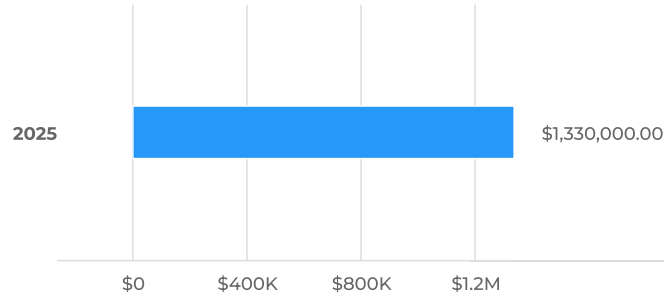
## Capital Cost

FY2025 Budget  
**\$1,330,000**

Total Budget (all years)  
**\$1.33M**

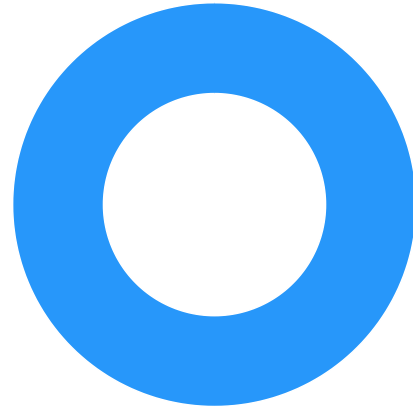
Project Total  
**\$1.33M**

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$1,330,000.00  
**TOTAL \$1,330,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$1,330,000	\$1,330,000
<b>Total</b>	<b>\$1,330,000</b>	<b>\$1,330,000</b>



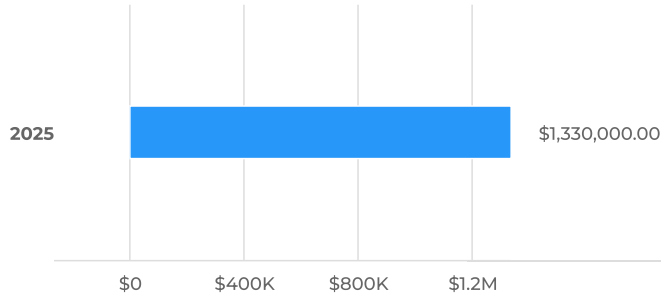
## Funding Sources

FY2025 Budget  
**\$1,330,000**

Total Budget (all years)  
**\$1.33M**

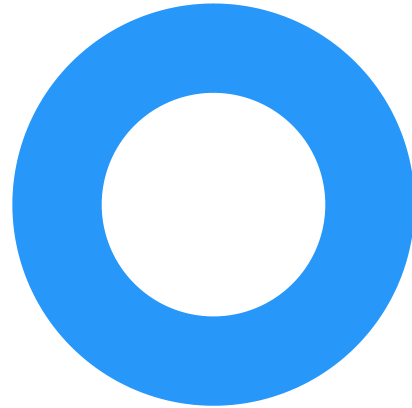
Project Total  
**\$1.33M**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%) \$1,330,000.00  
**TOTAL \$1,330,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
App. Res. /RTT	\$1,330,000	\$1,330,000
<b>Total</b>	<b>\$1,330,000</b>	<b>\$1,330,000</b>

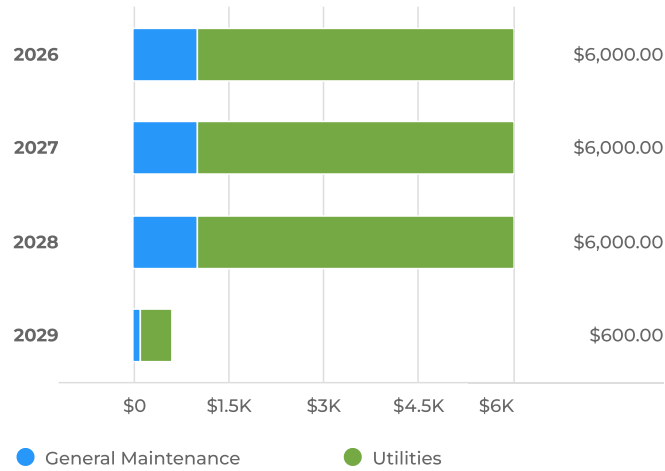


## Operational Costs

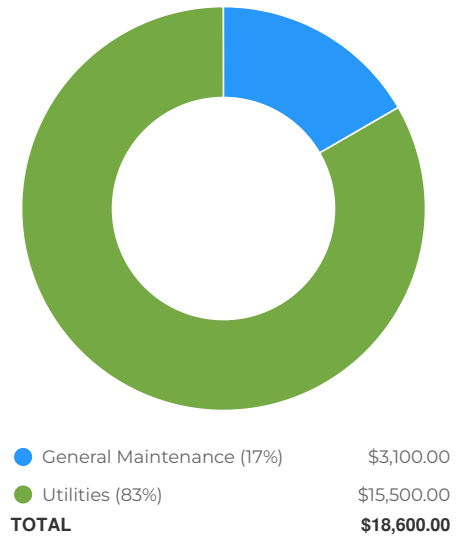
Total Budget (all years)  
**\$18.6K**

Project Total  
**\$18.6K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown					
Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
General Maintenance	\$1,000	\$1,000	\$1,000	\$100	\$3,100
Utilities	\$5,000	\$5,000	\$5,000	\$500	\$15,500
<b>Total</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$600</b>	<b>\$18,600</b>





# Milton Paramedic Station (Medic 111)

## Overview

Request Owner	Robbie Murray
Est. Start Date	10/01/2026
Est. Completion Date	12/31/2027
Department	Paramedics
Type	Capital Improvement

## Description

Milton and surrounding areas are appreciating growth that lends itself to an increase in paramedic service. Land has been purchased on Cave Neck Road west of Hudson Road. Budget reflects anticipated design/construction costs in FY27/28

## Details

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

## Location

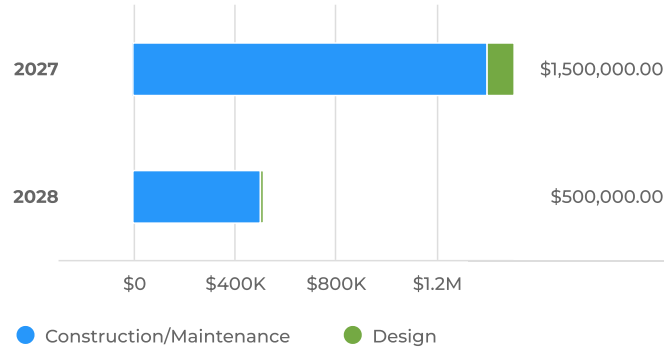


## Capital Cost

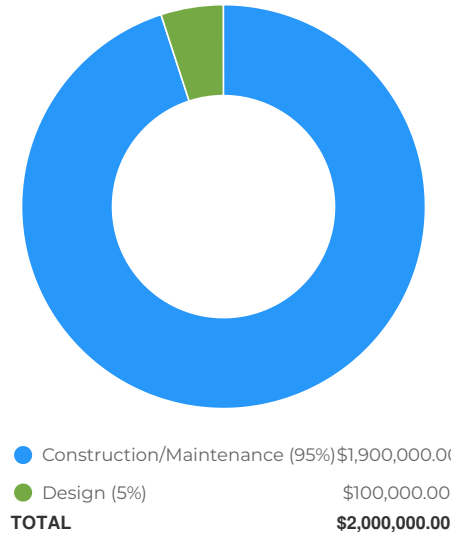
Total Budget (all years)  
**\$2M**

Project Total  
**\$2M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2027	FY2028	Total
Design	\$100,000		\$100,000
Construction/Maintenance	\$1,400,000	\$500,000	\$1,900,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$2,000,000</b>

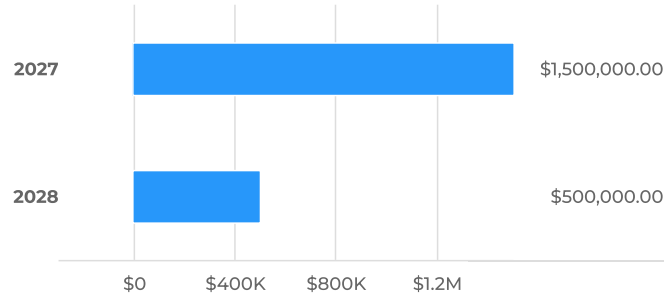


## Funding Sources

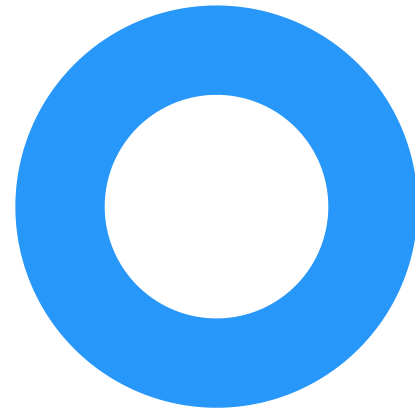
Total Budget (all years)  
**\$2M**

Project Total  
**\$2M**

Funding Sources by Year



Funding Sources for Budgeted Years



● App. Res. /RTT (100%) \$2,000,000.00  
**TOTAL \$2,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
App. Res. /RTT	\$1,500,000	\$500,000	\$2,000,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$500,000</b>	<b>\$2,000,000</b>

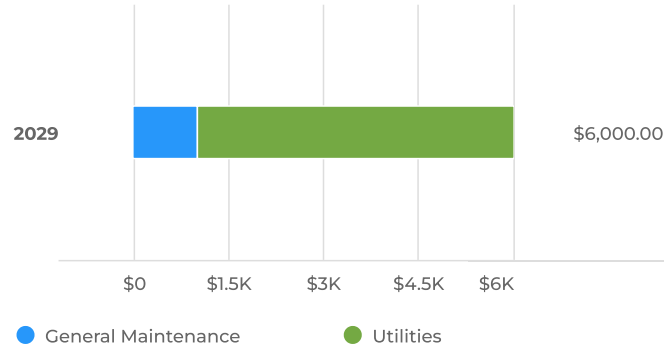


## Operational Costs

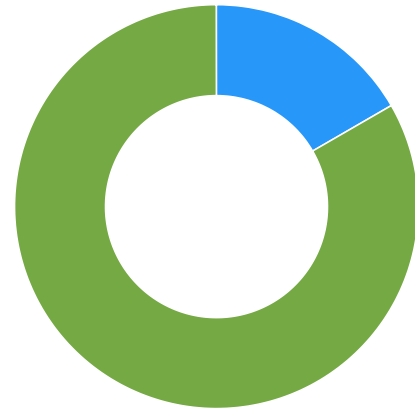
Total Budget (all years)  
**\$6K**

Project Total  
**\$6K**

Operational Costs by Year



Operational Costs for Budgeted Years



● General Maintenance (17%)      \$1,000.00  
● Utilities (83%)                      \$5,000.00  
**TOTAL**    **\$6,000.00**

Operational Costs Breakdown		
Operational Costs	FY2029	Total
General Maintenance	\$1,000	\$1,000
Utilities	\$5,000	\$5,000
<b>Total</b>	<b>\$6,000</b>	<b>\$6,000</b>



# Roxana Paramedic Station (Medic 109)

## Overview

Request Owner	Robbie Murray
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2029
Department	Paramedics
Type	Capital Improvement

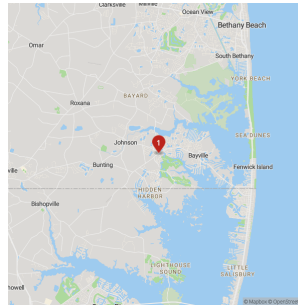
## Description

We are requesting to allocate funds to purchase land for Medic 109 in FY25 and plan to begin construction in FY28 with anticipated completion carrying into FY29. This would fall in line with existing construction projects.

## Details

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

## Location



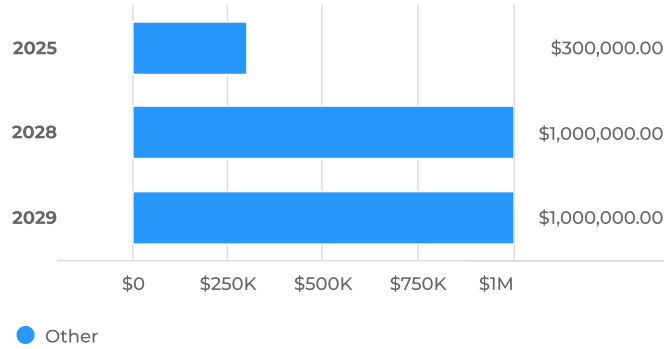
## Capital Cost

FY2025 Budget  
**\$300,000**

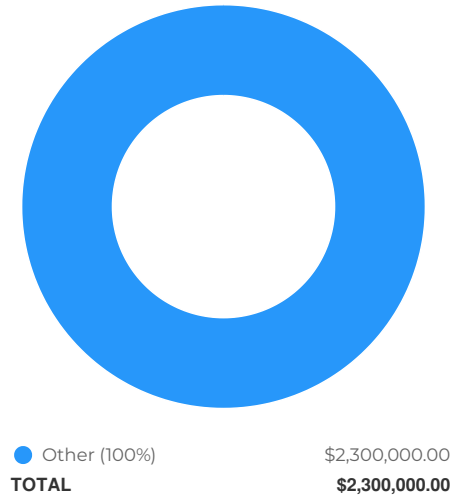
Total Budget (all years)  
**\$2.3M**

Project Total  
**\$2.3M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2028	FY2029	Total
Other	\$300,000	\$1,000,000	\$1,000,000	\$2,300,000
<b>Total</b>	<b>\$300,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,300,000</b>



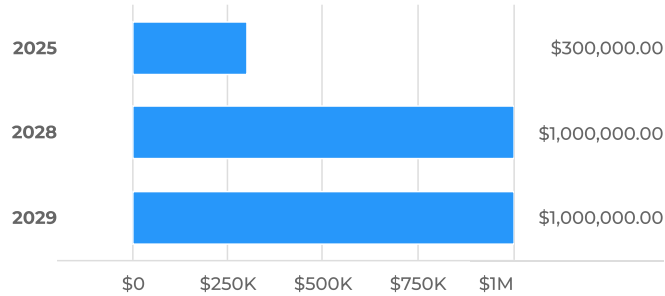
## Funding Sources

FY2025 Budget  
**\$300,000**

Total Budget (all years)  
**\$2.3M**

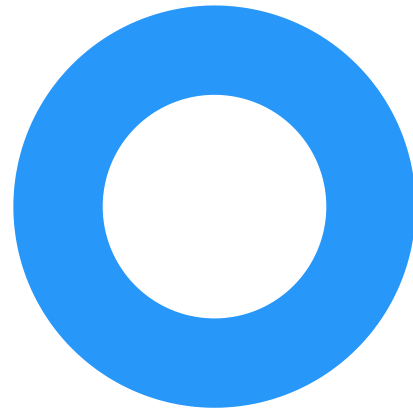
Project Total  
**\$2.3M**

Funding Sources by Year



● App. Res. /RTT

Funding Sources for Budgeted Years



● App. Res. /RTT (100%) \$2,300,000.00  
**TOTAL \$2,300,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2028	FY2029	Total
App. Res. /RTT	\$300,000	\$1,000,000	\$1,000,000	\$2,300,000
<b>Total</b>	<b>\$300,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,300,000</b>

