



Fiscal Year 2027 Budget
Sussex County Government



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**Sussex County
Delaware**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Sussex County Government for its Annual Budget for the fiscal year beginning July 1, 2025. 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 communications device.

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



Reader's Guide

This reader's guide describes the structure of the budget book and outlines its content. The budget book is designed to present budget information in an accessible and transparent manner. The book supplements the budget ordinance that is approved by County Council. It is designed to help residents, the media, and County officials more easily understand and participate in the budget process. The Sussex County Government is responsible for the writing, production and distribution of this publication.

The Introduction/Transmittal Letter

This section is an introduction to the budget and its process for 2027. It contains the following elements:

- Transmittal Letter – a narrative describing the current economy, highlighting key factors relevant to developing the budget document, and how the document addresses the key issues the County is facing;
- Organizational Structure — an organizational chart for the entire government which includes the separate elected constitutional offices
- History/Demographics of the County — a high-level view of the county as a community to enhance the reader's view of the area in which the government serves;
- Basis of Budgeting/Selected Financial Policies – a description of the policies that govern the County's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- Budget Process — a description and timeline for preparing, reviewing, and adopting the budget for the upcoming fiscal year.

Executive Summary

This section is a description of the proposed spending plan for 2027 and the strategies, priorities and issues facing the government that drive the proposed spending plan. It is simply a "budget-in-brief" section of the document.

It contains the following elements:

- Proposed Budget Executive Summary – a quick summary of the overall budget including a summary of revenue and expenses with notable highlights, operational statistics and trends;
- Strategic Plan — an overview of the County's comprehensive Plan and how the strategies developed during the comprehensive plan guide the departments and the budget each year;
- Priorities and Issues/Short-term Organization Factors — a description of factors that drive what is being funded in the upcoming budget;
- Long-Range Operating Plan — a description of the County's long-range operating plans and their effect upon the budget and the budget process, including a 10-year projection with the underlying assumptions made in the projection;
- Personnel Changes — a summary of position count changes and reasons for those changes;
- Pay Scale — the pay scale used in the budget to determine the cost of each position

Funds Overview

This section provides an overview of each fund in the budget and the relationship between the funds and the operational County departments. Under the fund overview menu, there is one page that combines all revenues and expenses of the funds to show total revenue and expenses of the County government. Following the combined fund summary, there are pages dedicated to each fund that provide various trend graphs and tables on the fund's specific revenue and expenses. At the bottom of each fund's page there is a discussion of the fund's fund balance/net position and how the current budget affects it.



Revenue Sources with Fee Schedule

This section gives a listing of all the fees the government charges that are not already dictated in Delaware or County Code. Under the main tab in this section, there are subsections designated for year major type of revenue source. Each section discusses the revenue source and provides charts and graphs showing at least 5-years' worth of data.

Department/Division List

Individual county departments (including constitutional offices) constitute the heart of this document. They are organized alphabetically. The department-level budget pages begin with information on whom the director is that leads the department or division. The department-level budget pages then go on to provide a general overview of the department's responsibilities and functions within County government, as well as its mission statement. The next section shows how many full-time employees are funded to operate the department. This section is followed by a list of successes completed in the prior year, which flows to the next section of what is expected to be accomplished in the next budget year.

The departments and divisions place their performance measures in a table that shows what administrative objective they are accomplishing as they complete their goal. Each goal has a target to achieve, and if it is an annual target, the actual results of trying to obtain the target in previous years are shown as a comparison in the table.

After the performance measures, the department pages focus on the expenses of the department. First, a summary of the department's overall budget is provided. A narrative of any major fluctuations from the previous year is provided. A 5-year trend graph shows the department's budget and actual expenses (if applicable) for those years.

The next section of the department-level budget provides a numerical and descriptive summary of expenditures by type, followed by a table of all the department's line items. The department-level budget presentation concludes with any large initiatives that the reader should be aware of.

Although the department pages provide line item details. Budget control levels are the total department level at which the County Council makes appropriations.

Capital Improvement Plan

The 2027-2031 Capital Improvement Program identifies expenditures and fund sources associated with the County's long-term investment in the County's physical assets. The first menu in this section discusses the capital budgeting process and what defines a capital project.

The next sections outline the multi-year capital plan for all funds. The plan lists the specific projects, the costs, and the funding sources to complete those projects. There is a separate tab that looks solely at the first year of the 5-year plan.

Debt Service

This section provides financial data on current debt obligations. There is a discussion between current debt levels and legal debt limits and the effects of existing debt on current operations.

Appendix

This section provides two items:

- a glossary of terms, including abbreviations and acronyms.
- the budget ordinances that are adopted by the County Council that make the budget law



Transmittal Letter

Todd F. Lawson, County Administrator

May 19, 2026

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) 2027. The FY 2027 proposed budget was developed by the County Administrator, the Finance Director/COO, the Deputy Finance Director, the Manager of Accounting and the Financial Reporting Officer. This recommended balanced 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.

The Fiscal Year 2027 total budget is \$300.0 million, which represents an overall increase of \$14.9 million. The increase is being driven largely by one-time capital expenditures in the capital fund and significant improvement projects in both the water and sewer funds. These expenditures include improvements to Delaware Coastal Airport such as the runway extension and new taxiway, multiple major pump station rebuilds and upgrades to our water tower. As any prudent government, the increases in operational costs have been held to inflationary increases.

FACTORS AFFECTING THE DEVELOPMENT OF THE FY 2027 BUDGET

The budget was developed with the Council's priorities of land-use, infrastructure, and public safety in mind. There are additional funds to begin work on the land-use comprehensive plan, add a staff member to the Planning & Zoning Department, implement a surcharge to help with school-capacity infrastructure, and increased funding for the ambulance service.

Although these new initiatives were added, other factors, such as a decline in housing market activity and rising inflation, required us to look at ways to continue to balance our budget to provide additional support to these areas. Therefore, this budget balances controlled operational growth with the need to increase fees to ensure we are covering the necessary costs to operate.

Trends have shown that there has been a steady decline in building-related activity. For example, the County experienced a record-breaking year for building permits in FY 2021 and, since then, is seeing five consecutive years of decline. However, while the year-to-year activity has trended down, the current activity seems to align with the activity the County saw prior to the peak of 2021. The thought is that the County is moving from an unusually high-growth environment back to a more level baseline.

Another factor that has affected the development of this budget is the completion of the reassessment project. Because of the shift in value to the already developed coastal areas, new development is not providing the level of increase in our tax base as it did pre-reassessment. Prior to reassessment, the county could anticipate an annual increase of at least \$600,000. However, after reassessment, that helpful increase has been cut by over 80%, resulting in slightly more than a \$100,000 growth in tax revenue.

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 to support this year's budget. To support Council's priority of public safety, in this year's budget, RTT revenue is \$2 million more than in FY 2026's budget. Relying on RTT collections for operations presents a risk due to the volatile nature of the funding. Although we are only budgeting approximately 75 percent of



what was collected in FY 2025, as we look to the future, continually relying on this type of source of revenue will need to be addressed.

Should RTT drop below anticipated levels, it is likely at some point in the future the County will need to seek additional revenue from taxpayers, as this source of revenue supports our most critical services, including paramedics, fire and ambulance companies, police, 911 dispatchers, economic development, assessment, public works, and open space.

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. Since 2021, this revenue has declined \$4.6 million, or 24 percent. Luckily, this revenue has been able to be replaced with revenue generated by investment income. However, depending on the economy, investment income can fluctuate dramatically as well.

Another revenue challenge is using assumptions. Whereas economically driven revenues are budgeted based on trends, some revenues are budgeted on assumptions. These assumptions are based on the uncertainty of State actions. We assume that the County would continue to receive 1.5 percent of RTT on eligible properties in unincorporated areas authorized by the State. We also assume, since the State has not approved their FY 2027 budget, that they will continue to fund our paramedics at 30 percent of last year's budgeted expenditures.

PRIORITIES IN THE FY 2027 BUDGET

Guided by Council's priorities, this budget focuses on addressing some of the long-term concerns that have been brought before our county. There are funds to assist in workforce housing opportunities through settlement assistance; to provide support for businesses that want to expand and create jobs for our highly skilled workforce through the ExciteSussex loan program; to engage the public in future land-use decisions through the comprehensive land-use process; to create a mechanism that funds capacity-related school infrastructure through a new building permit surcharge; and to support the sustainability of the ambulance service by providing funding for additional ambulances and their third-party billing services.

Through this budget process, to ensure that all departments are aligned with Administration and the County's priorities, the budget is created with six organization-wide goals that could be used for specific department operational goals. Each department's goals are listed in their respective sections 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

In closing, while the County's fiscal year 2027 budget has new initiatives and priorities, it continues to preserve the long-term fiscal stewardship this government is known for.

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

Sincerely,

Todd F. Lawson

County Administrator





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 of 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 agricultural 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 2025.

Type of Employer	Employees	Percentage of Total County Employment
Health care and social assistance	15,180	16.8%
Retail trade	13,448	14.9%
Accommodation and food services	11,691	13.0%
Manufacturing	11,452	12.7%
Government	9,985	11.1%
Construction	6,086	6.7%
Administrative and waste services	4,907	5.4%
Professional and technical services	3,566	4.0%
Other services, except public administration	2,384	2.6%
Finance and insurance	2,318	2.6%
Total in the top 10 employment types	81,017	89.8%
Total Employees in Sussex County	90,254	100%

Although these industry-related employment figures from the Bureau of Labor Statistics do not include farm employment, Sussex County's number one industry remains the agriculture industry. When looking at the top ten taxpayers in Sussex, you can see how manufacturing employment from the above chart is driven by the agricultural industry in Sussex County.

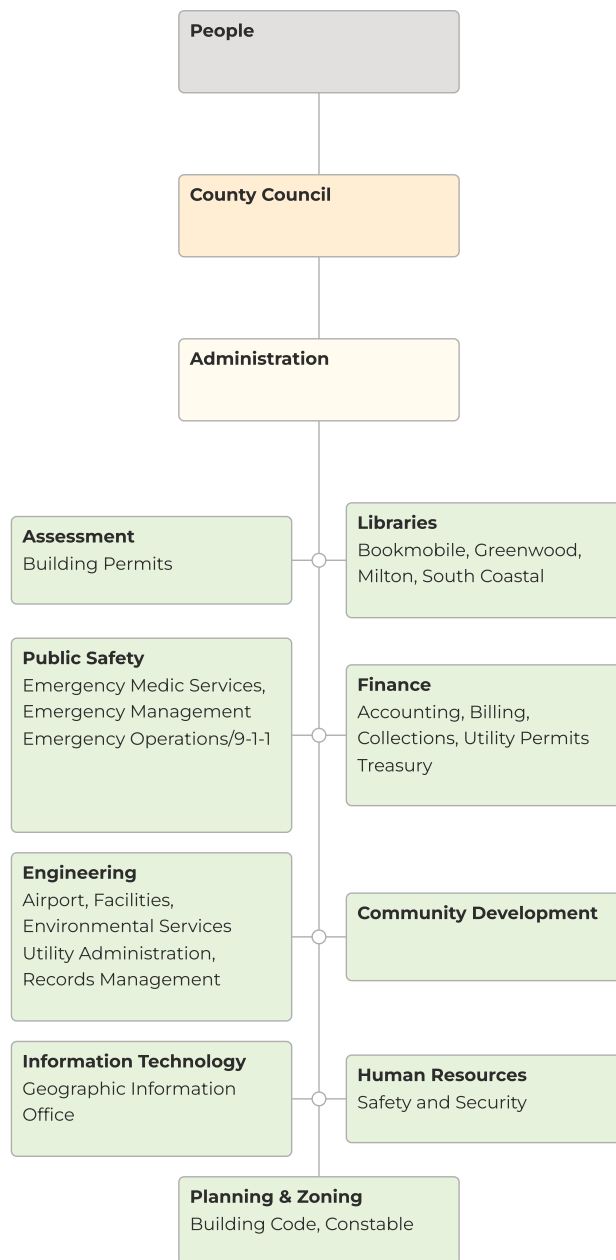
Below are the top 10 taxpayers in 2025 for Sussex County based on the 2023 assessment values:

Taxpayer	Taxable Assessed Value (2023)	Percentage of Total Assessed Value
Delmarva Power & Light Co.	\$726,455,700	0.79%
Pot-Net Bayside LLC	\$149,481,200	0.16%
Delaware Electric Cooperative Inc.	\$128,998,100	0.14%
Rehoboth By The Sea Realty Co.	\$110,214,400	0.12%
Chesapeake Utilities Corporation	\$85,975,200	0.09%
Nanticoke Shores Associates LLC	\$83,108,000	0.09%
Eastern Shore Natural Gas, Co.	\$77,048,700	0.08%
COROC/Rehoboth III LLC	\$75,791,500	0.08%
Vineyards Properties LLC	\$63,223,300	0.07%
Verizon Delaware Inc	\$62,368,100	0.07%
Total	\$1,562,634,200	1.69%

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 580 full-time 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.

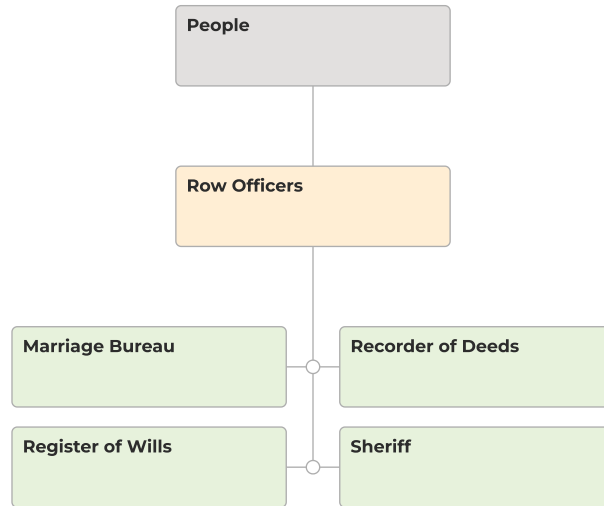
Sussex County Government Organizational Chart



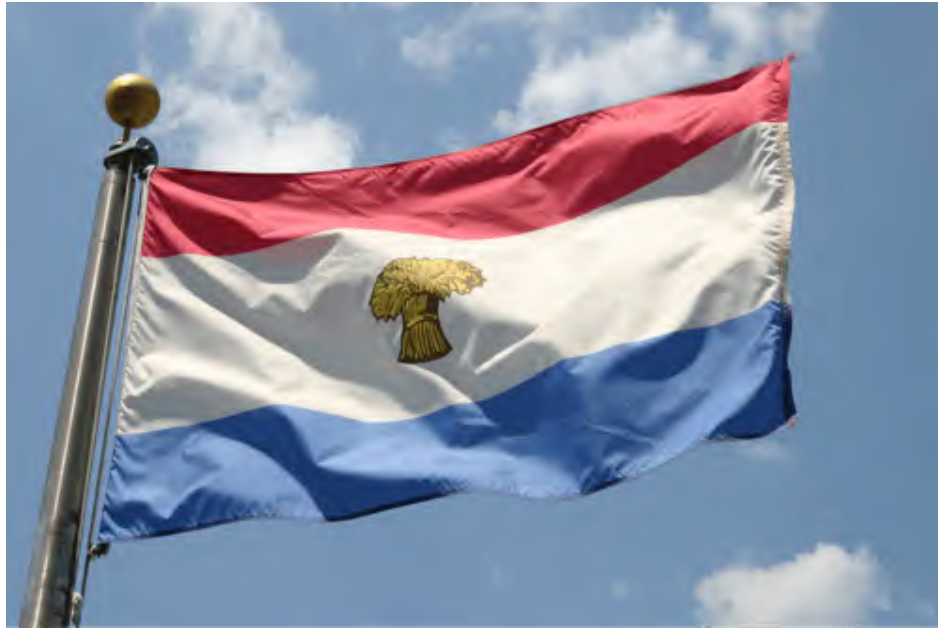
Constitutional Office Organizational Chart

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 constitutional offices' budgets and these offices also operate just like any other County department with all employees being County employees.

Constitutional Offices Organizational Chart



History of the 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 to 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](#).

1750 to 1751 - 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; the iron working industry begins in Sussex County.

1763 to 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 losing candidates and the chairs of the county's political parties would perform the ceremonial "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 - DuPont 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](#), a design based on merged imagery: the Dutch flag and the sheaf of wheat from William Penn's County seal. The flag was designed by William C. Scott of Selbyville.

1985 - population of Sussex County reaches 100,000.

1995 - Dogfish Head Brewery opens in Milton.

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

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

- 2001** - The Sussex County Land Trust (SCLT) was formed to help protect open space. The SCLT is a nonprofit conservation organization, dedicated to protecting natural, cultural, and agricultural resources.
- 2004** - Little League Softball World Series moves to Sussex County.
- 2006** - *Reader's Digest* names Rehoboth Beach Boardwalk among 'Best of America' and profiles iconic resort attraction in May edition.
- 2006** - Robert Stickles, the longest serving County Administrator under the County Council form of government, retires. David B. Baker appointed as County Administrator.
- 2007** - The prototype of the first-ever County flag, designed by William C. Scott of Selbyville in 1974, is generously donated to the County by Mr. Scott in December. The flag remains on display in the County Administrative Offices building in Georgetown.
- 2008** - Delaware's senior U.S. senator, Joseph R. Biden III, elected as Vice President of the United States; visits Georgetown for Return Day to celebrate win during post-election tradition.
- 2008** - A new \$13 million state-of-the-art Emergency Operations Center opens next to the Sussex County Airport outside Georgetown, giving the County a modern facility to process 911 calls and coordinate responses to emergency events.
- 2009** - A new 3,109-foot runway opens at the Sussex County Airport near Georgetown, giving pilots an alternate runway to use when landing smaller aircraft in crosswind conditions. The runway is the second at the airport, joining the main 5,000-foot runway.
- 2010** - Population of Sussex County reaches 200,000.
- 2011** - David B. Baker in January announces planned retirement from County government after 33 years of service, five of those as County Administrator; Georgetown-area native Todd F. Lawson named as successor in July. Baker retires Dec. 31, 2011.
- 2011** - National Resources Defense Council awards five-star ratings to Rehoboth Beach and Dewey Beach for water quality.
- 2011** - *Extreme Home Makeover: Home Edition* TV crews come to Delaware to film construction of weeklong project to erect new facility for Jusst Soup ministry near Milton.
- 2011** - Earthquake registering 5.8 on the Richter scale emanates in central Virginia, rattling many locales across the mid-Atlantic and East Coast, including Sussex County and Delaware.
- 2012** - Charles W. Cullen Bridge, known locally as the Indian River Inlet Bridge, opens with the fifth span since original crossing in 1934, this one a cable-stayed bridge that becomes an eye-catching beacon in the coastal landscape.
- 2014** - Sussex County builds and operates its first park, a twenty-acre parcel just outside Woodland.
- 2014** - Social justice advocate and attorney Bryan Stevenson, originally from Milton, publishes memoir *Just Mercy: A Story of Justice and Redemption*, which goes on to critical acclaim as both a New York Times bestseller and eventual big-screen adaptation. (2019)
- 2016** - Lawrence Lank retires as Director of Sussex County Planning and Zoning after 47 years of service. After starting with the County in 1969, he drew the first Sussex County zoning map in 1971.



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

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

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

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

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

2025 - Sussex County successfully completed a court-ordered property reassessment project, which was the first one since 1974. As a result, 202,180 parcels were revalued.

2026 - Sussex County wins the American Planning Association award for land use reform efforts



Demographics

This demographic information is pulled into this document from sources from the U.S. Census Bureau.

Population



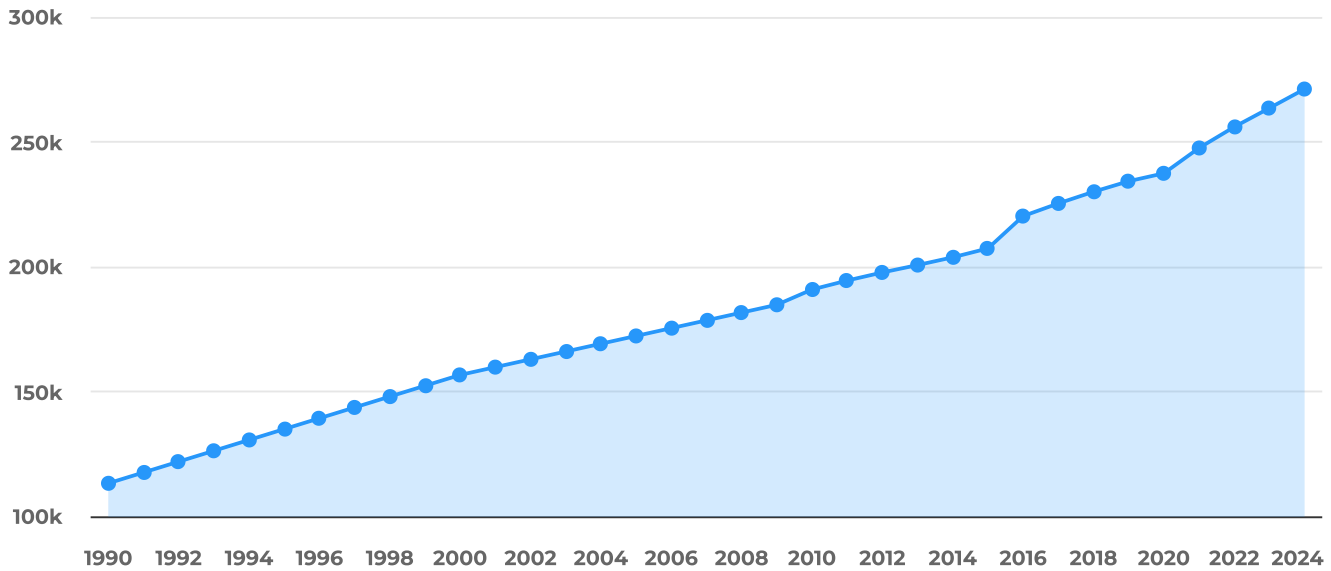
TOTAL POPULATION

271,134

2.89%
vs. 2023

GROWTH RANK

1 out of **3** Counties in Delaware



** Data Source: Client entered data for year 2024*



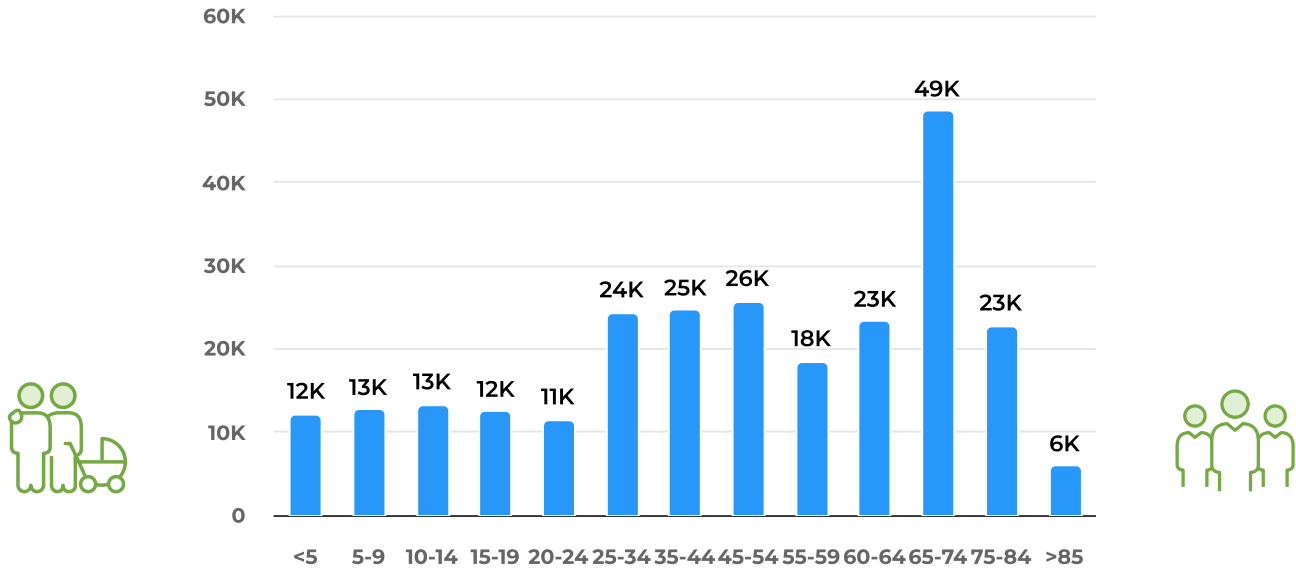
DAYTIME POPULATION

248,603

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



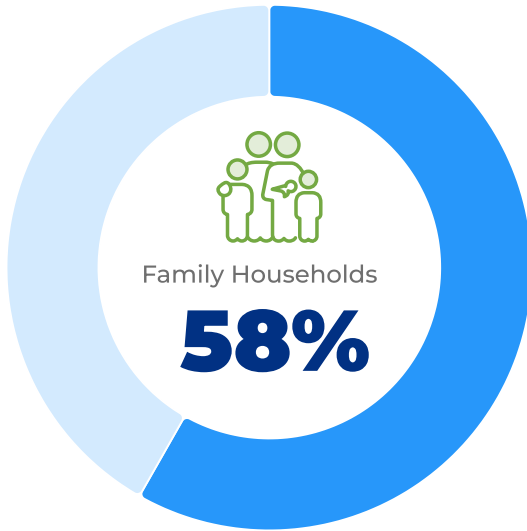
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

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

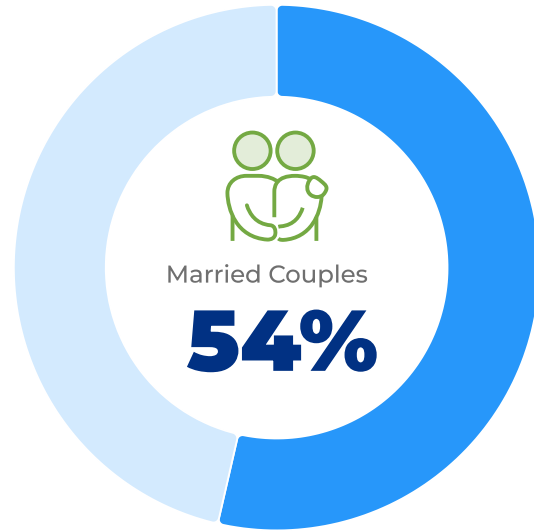
Household

TOTAL HOUSEHOLDS
106,441

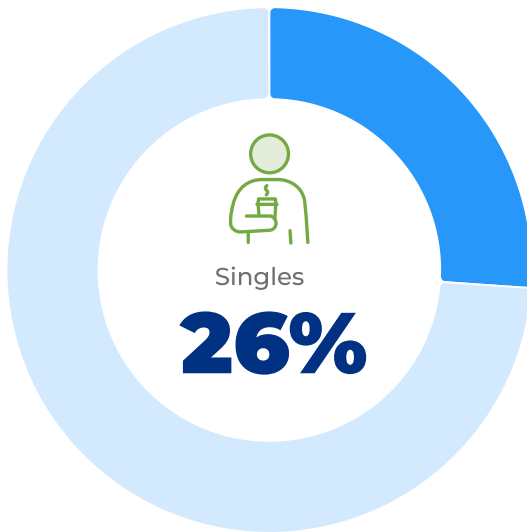
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



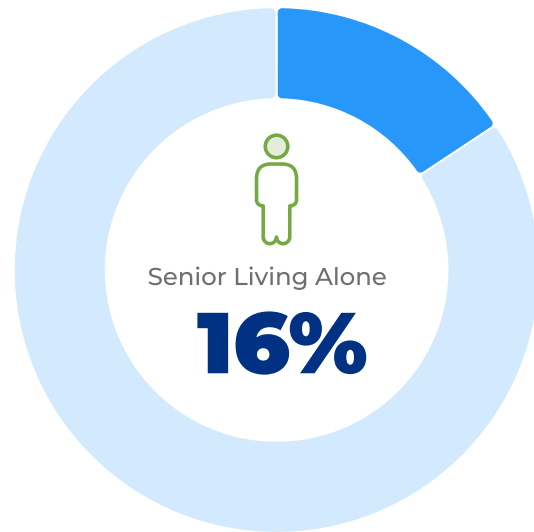
8%
higher than state average



10%
higher than state average



-4%
lower than state average

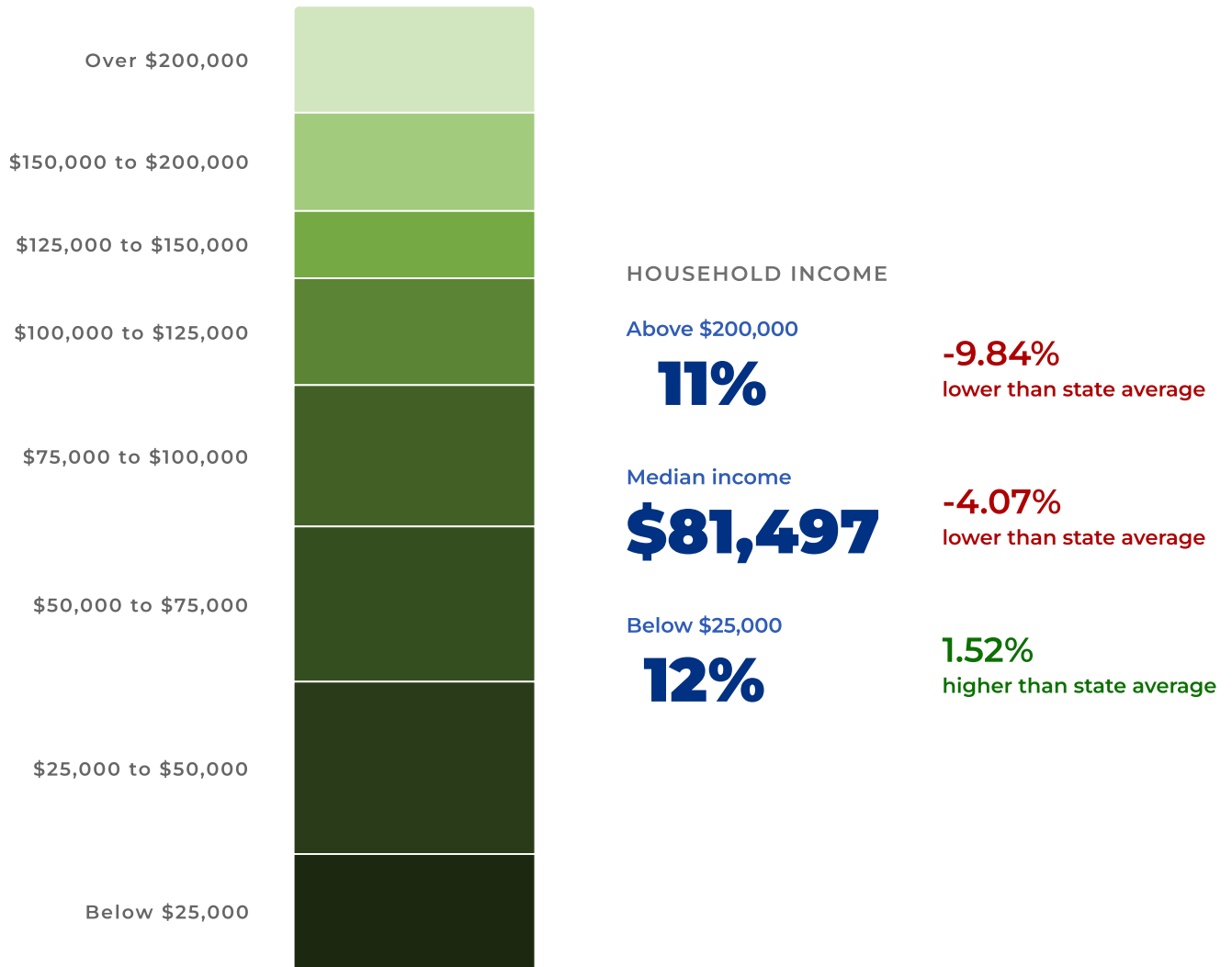


21%
higher than state average

* Data Source: American Community Survey 5-year estimates

Economic

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.



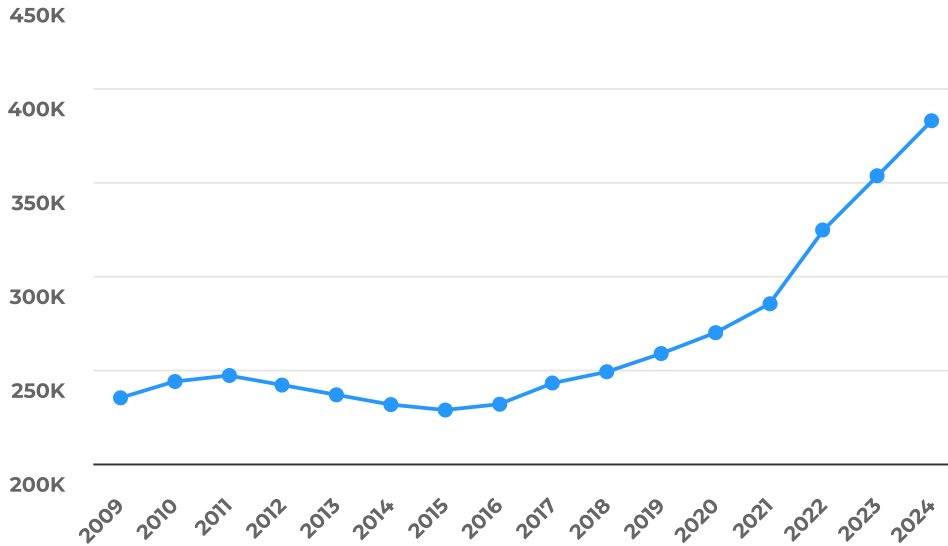
** Data Source: American Community Survey 5-year estimates*

Housing



2024 MEDIAN HOME VALUE

\$382,600



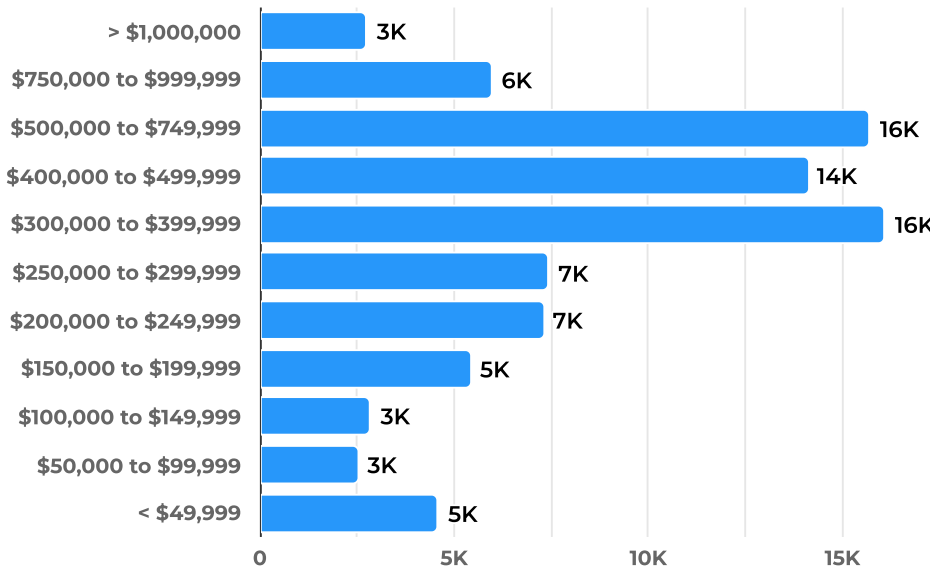
* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.



Basis of Budgeting

Basis of Accounting vs. Basis of Budgeting

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

Sussex County adopts a balanced budget on a per-fund basis. The budgets are adopted using a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. Measurable means knowing or being 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



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 and capital expenditures and revenues for the next 5 years. The Long-Term Outlook is updated during the annual budget process and is included in the Long-Term Financial Plan section under the Executive Summary 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 an 'AAA' strong bond rating
- Use technology to streamline and automate business practices to help keep up with the demand for services
- Continue the pay-as-you-go philosophy for the capital projects fund; operate without tax-supported debt

Balanced Budget

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

Budgeted Revenue Policy

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



Budgeted Expenditure Policy

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

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

Investment Policy

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

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

The fiduciary funds, the Pension and OPEB Funds, have their own investment policy statements but are structured the same. Both investment policy statements were last modified by County Council in October 2024. The fiduciary funds can be invested in various mutual funds, corporate obligations, government agency obligations, U.S. treasuries, 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, 28 percent in fixed-income investments, 7 percent in private infrastructure, 4 percent in bank loans and 1% cash.

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. In 2025, the ADC calculated was changed from the normal cost determined under the Entry Age Normal Actuarial Cost method over a closed 20-year period to a 20-year layered method where each year the change is amortized over a separate closed year. 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 100% funded, the County changed its policy to only require to contribute the ADC.

Fund Balance Policy

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

Debt Policy

Per Delaware State Code, the County shall exercise all powers vested in the county government in connection with the creation of debt and shall have the power to authorize the issuance of bonds to finance the cost of any object, program, or purpose for which the County is authorized to raise or expend money for the implementation and performance of functions, programs, and purposes. The County shall not have authority to create or to authorize debt for any of the following purposes: the payment of any operating expenditures, the payment of any judgment 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.

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.



Budgeting Process

Each year in late-January or early-February, the budget process begins with a set of organizational objectives communicated by County Administration. The Fiscal Year 2026 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 the 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, the 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, the administration presents a balanced budget with the budget ordinance. Council then introduces the ordinance to be considered after a public hearing. A legal notice is placed in the paper giving a summary and highlights of the budget, including new fees and the tax rate. The legal notice announces the public hearing date and time and how the public can view the budget.

The public hearing must be held no sooner than 21 days after the ordinance is introduced. At that designated time, the public can speak to the 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 2027 can be found in the next section.



Budget Timeline

The specific Fiscal Year 2027 budget timeline is shown below:

- **January 28, 2026**
County Administrator rolled out the budget process and budget goals for FY 2027
- **January 29, 2026**
Department training on budget submissions was held
- **January 29, 2026**
Departments can begin working on their budget submissions
- **March 9, 2026**
Department submissions are due to Administration
- **March 10, 2026**
Adminstration began reviewing submissions to prepare for individual department meetings about requests. The review continued through March 20, 2026
- **March 23, 2026**
First day of individual department budget meetings
- **March 24, 2026**
Second day of individual department budget meetings
- **March 25, 2026**
Third day of individual department budget meetings
- **March 26, 2026**
Administration reviewed notes from meetings, followed up with departments on requests, projected budgeted revenues, and began developing a balanced budget based on priorities. This step takes about a month to complete.
- **May 5, 2026**
A public council workshop was held to go over a draft of the budget and major requests and initiatives.
- **May 19, 2026**
Public presentation was held on the completed budget from Administration. County Council introduced the budget ordinance to allow public comment to be submitted.
- **June 16, 2026**
Public hearing was held on the budget and the budget was adopted.



Proposed Budget versus Adopted Budget

There were no changes from the proposed budget to the final adopted budget.

To view the presentation of the proposed budget visit: [2027 Budget Presentation](#)

You may also listen to the meeting that contains the presentation here: [County Council Meeting | Sussex County](#)

Adopted Budget

The FY 2027 Budget was adopted on June 16, 2027. There were no changes made to the proposed version for this budget year.

Changes to Budget after Adoption

As long as expenses do not go above the overall department appropriations approved by County Council in the adopted ordinance, departments are able to request budget transfers within their individual budgets 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.

Executive Summary

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

Total Budget: \$300,000,563

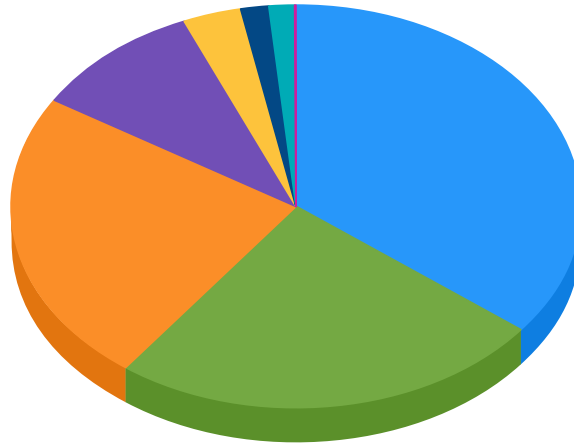
Fund	Budgeted Amount
General Fund	\$107,188,627
Capital Projects (noted as Capital in charts below)	\$29,365,400
Sewer Fund	\$71,351,115
Water Fund	\$4,810,611
Sewer and Water Capital Projects (noted as Capital Assets in charts below)	\$74,600,000
Pension Funds	\$12,462,800
Grant Fund (ARPA)	\$222,010



FY 2027 Overall Revenues by Fund

As illustrated in the pie chart below, the General Fund is the largest fund, making up 35.51% of the total 2027 budget.

FY2027 Revenues by Fund



- General Fund **(Budgeted) \$107,188,627** (35.51%)
- Capital Assets **(Budgeted) \$74,600,000** (24.71%)
- Sewer **(Budgeted) \$71,351,115** (23.64%)
- Capital **(Budgeted) \$29,365,400** (9.73%)
- Pension **(Budgeted) \$9,991,369** (3.31%)
- Water **(Budgeted) \$4,810,611** (1.59%)
- Other Pension Employee Benefit **(Budgeted) \$4,347,000** (1.44%)
- Grant **(Budgeted) \$222,010** (0.07%)

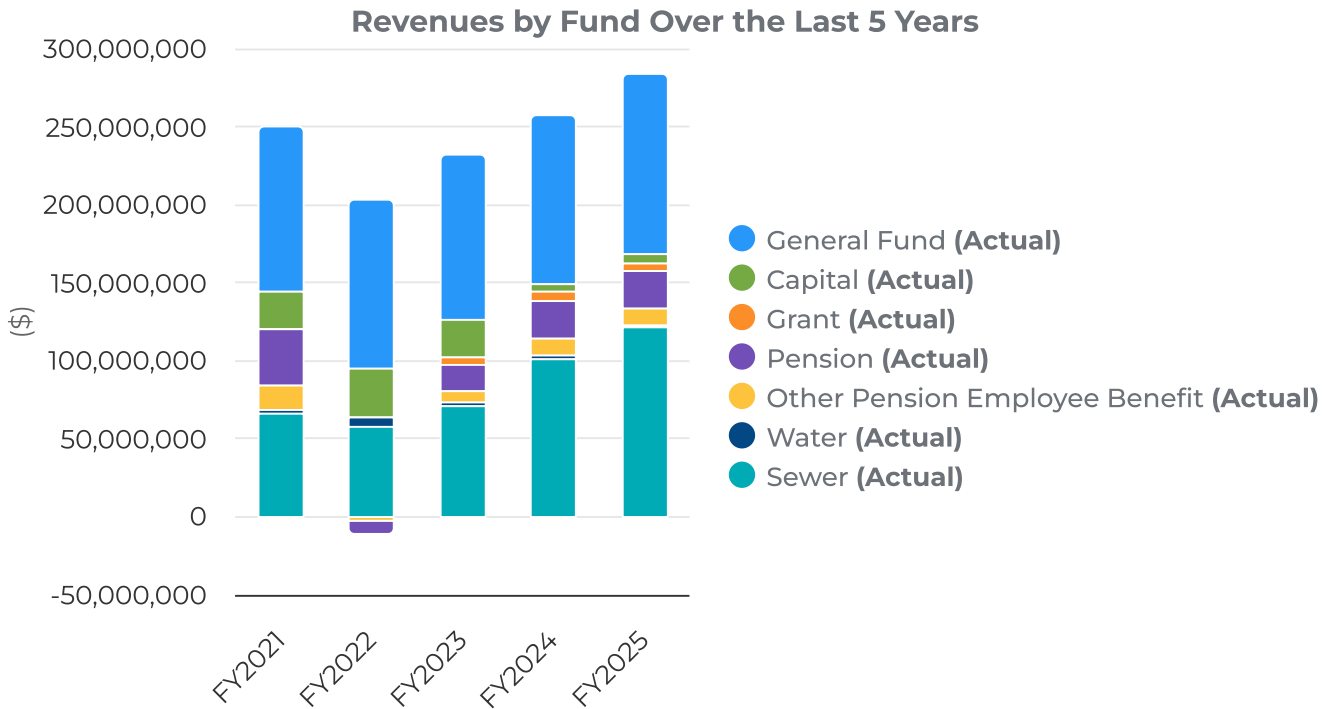
FY 2027 Revenue Highlights

- No increase in property taxes
- Property tax revenue remains relatively flat from last year's budget
- Realty transfer tax is up \$2.0 million, or 5.4 percent from last year's budget
- Other building-related revenues are up \$400,000, or 3.4 percent from last year's budget
- \$12.8 million in reserves is being used in the General Fund for previous commitments, one-time purchases, accommodation tax, reassessment, State of Delaware Park commitment, Farmland Preservation, ExciteSussex loan program and affordable housing programs
- \$20.7 million in reserves are being used for one-time expenditures in the Capital Fund
- \$36 annual increase per EDU for sewer service charges to cover operational expenses
- \$90 annual increase per EDU water service charge to cover operational expenses
- New \$1,000 fee for sewer construction phase design modification fee to cover time associated with the task requested
- New \$120 fee for a replacement copy of the approved building plan to cover expenses incurred
- New \$500 flat fee to re-advertisement for a planning and zoning hearing at applicant's request to cover costs associated with the request
- New \$1,000 fee for planning and zoning to cover additional costs incurred for subdivision record plan modification
- New \$150 fee per planning & zoning re-reviews due to inaccuracy/errors by the customer
- Decreases in assessment rates in eight sewer areas due to more users in these areas or debt being paid off



Overall Revenue Trends

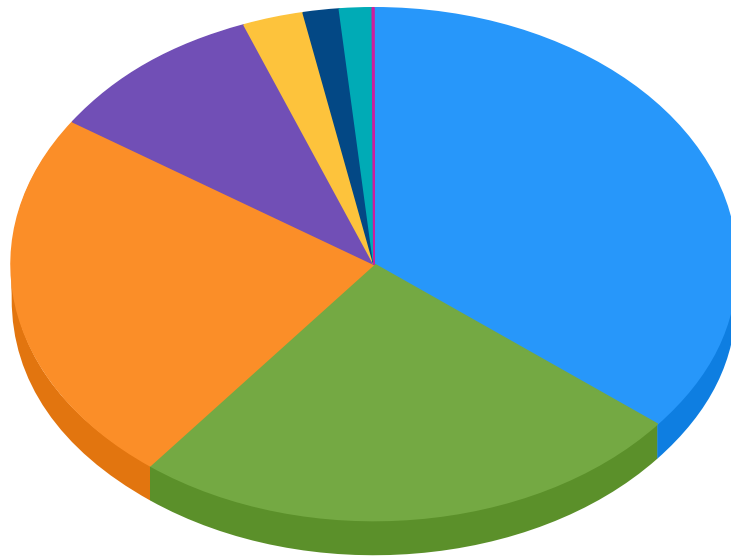
Overall, the County's government revenue has seen a steady increase since 2022. The increase is primarily in the sewer fund. The majority of the American Rescue Plan Act Funds granted to the County were used for the County's wastewater infrastructure. At the same time as the County was using the ARPA funds, sewer customers increased, which generated more service and connection charges to the Sewer Fund. The five-year trend shows that in most years the General Fund generated the highest revenue due to realty transfer tax collections. However, these revenues have fluctuated from year to year due to variations in the building-related income. The realty transfer tax revenue peaked in 2022 at \$63.0 million before there was a \$9.5 million and \$5.7 million decrease over the next two years. In 2025, realty transfer tax again increased \$6.8 million to \$54.6 million.



Overall Expenditures

As illustrated in the pie chart below, the General Fund is the largest budgeted fund. The only fund where the expenditures do not equal the expenses is the Pension Fund. The Pension Fund has more revenue than expenses to keep this fund well-funded. In order to fund the unfunded liability, the County must add more money to the fund than is disbursed.

FY2027 Expenditures by Fund



- General Fund (Budgeted) \$107,188,627
- Capital Assets (Budgeted) \$74,600,000
- Sewer (Budgeted) \$71,351,115
- Capital (Budgeted) \$29,365,400
- Pension (Budgeted) \$8,115,800
- Water (Budgeted) \$4,810,611
- Other Pension Employee Benefit (Budgeted) \$4,347,000
- Grant (Budgeted) \$222,010

Expenditures Highlights

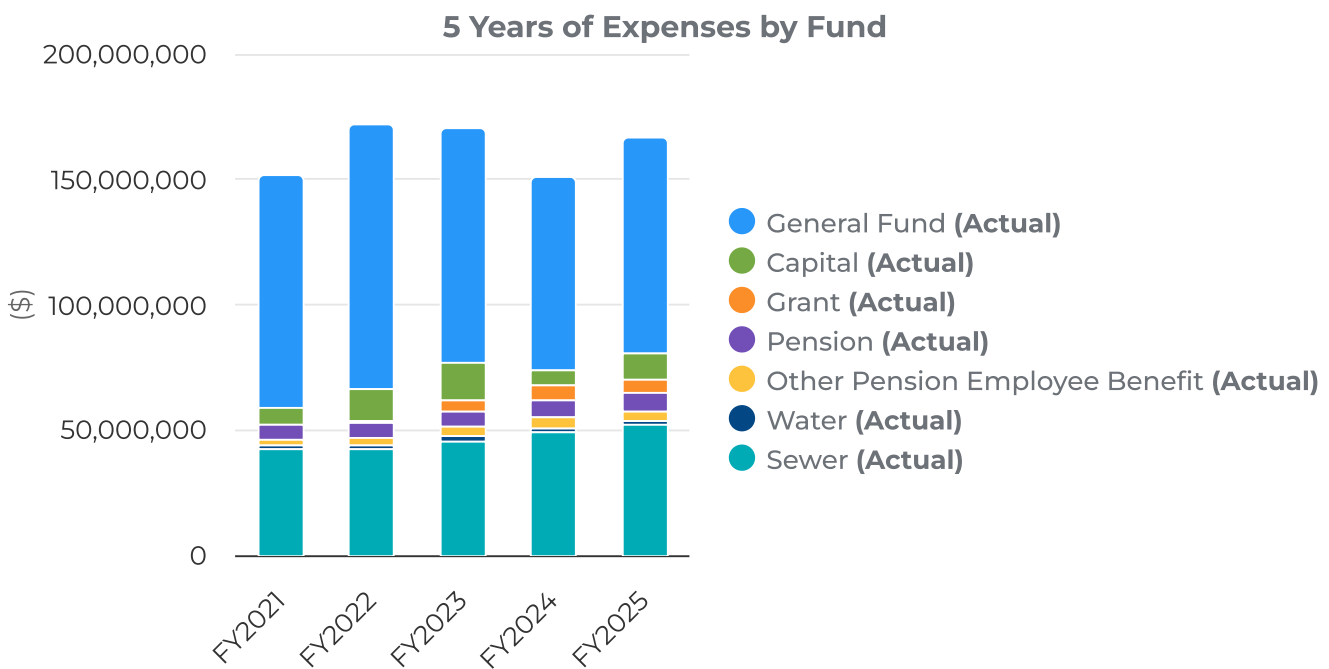
FY 2027 notable expenses include:

- Strong partnership with the volunteer fire service by providing \$7.6 million in funding.
- Funding for the Delaware State Police MOU for a total support of \$6.1 million for 50 supplemental State Troopers
- Funding for local law enforcement for a total amount of \$1,025,000
- Continue the partnership with the independent libraries by providing \$3.2 million for operations
- Continue with the elevated funding for open space (operating and capital budgets) 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 \$29.4 million; a large focus of these projects, \$13.6 million, is to continue to invest in County's business park and airport, \$5.0 million for open space and \$3.0 million for administration building improvements
- Support Enterprise Fund capital projects of \$74.6 million; the largest project is the drainage improvements and upgrades at the Inland Bays Wastewater Facility in the amount of \$18.5 million
- A 3.0 percent cost-of-living adjustment for employees; a 1.5 percent cost-of-living adjustment for pensioners

As employment costs are 35.6 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.

The bar graph below shows that the General Fund has had the highest expenditures over the past five years. The Sewer Fund ranks second in spending because many of their large purchases are capitalized and does not show in this graph as an expense. The General Fund's expenditures have fluctuated during this period, mainly due to interfund transfers directed toward the Capital Projects Fund. If we remove these one-time transfers, General Fund will show modest increases just like the other funds due to inflationary factors.

It is important to note that Enterprise Capital is not included in the trend analysis as these expenses are capitalized rather than expensed.



The graphic below combines all the County's operating fund (General Fund, Sewer Fund and Water Fund) and demonstrates where the money is spent in operations. It is important to note that about half of Programs and Projects expenses is where General Fund allocates its overhead to the Water and Sewer Funds.

County Operational Expenses by Type

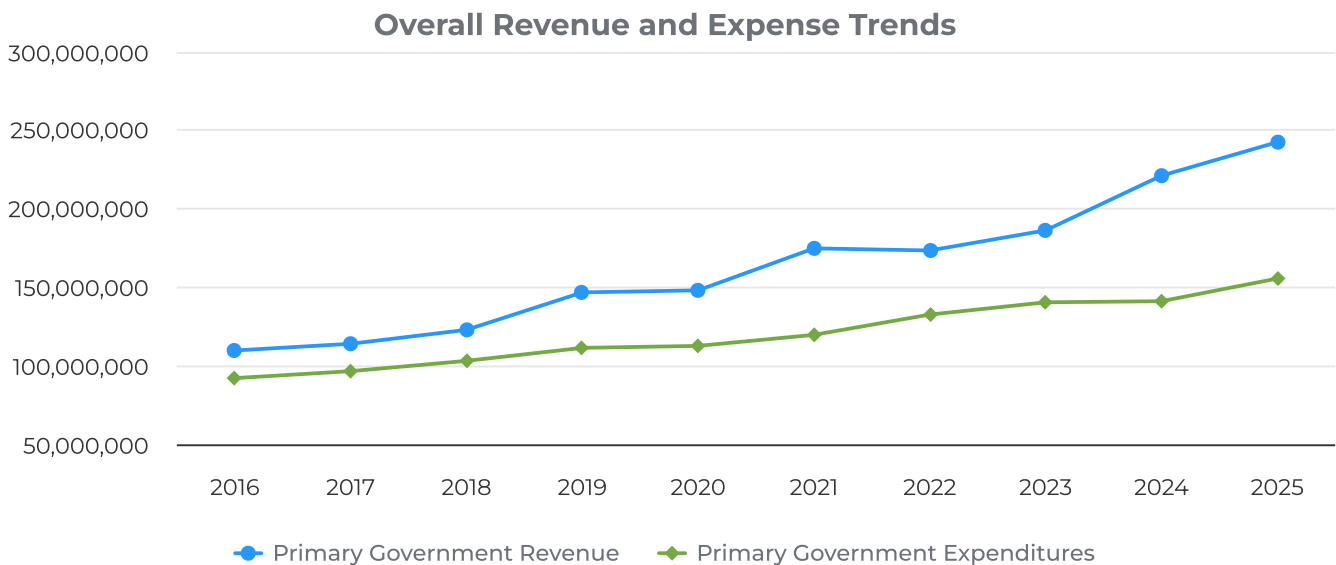


- Other Financing **(Budgeted)** \$16,556,179.00 (9.03%)
- Capital Outlay **(Budgeted)** \$18,094,497.00 (9.87%)
- Grant-In-Aid **(Budgeted)** \$31,984,199.00 (17.44%)
- Training and Travel **(Budgeted)** \$573,955.00 (0.31%)
- Programs and Project... **(Budgeted)** \$8,766,664.00 (4.78%)
- Supplies **(Budgeted)** \$4,625,301.00 (2.52%)
- Other Contractual Se... **(Budgeted)** \$32,224,080.00 (17.58%)
- Professional Service... **(Budgeted)** \$5,313,445.00 (2.90%)
- Personnel **(Budgeted)** \$65,212,033.00 (35.57%)

Overall Revenue and Expense Trends for Operations

The County carefully monitors the trends in both its revenue and expenses. It is important that one does not significantly outpace the other. 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 operational 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 12.1 percent per year, the operational expenses are continually staying below the revenue increase, averaging 6.9 percent per year. The reader needs to understand that over a third of the FY 2025 revenue is restricted and can only be used for certain expenditures. Therefore, the County cannot increase its expenditures at the same rate as its revenue as this revenue is restricted.

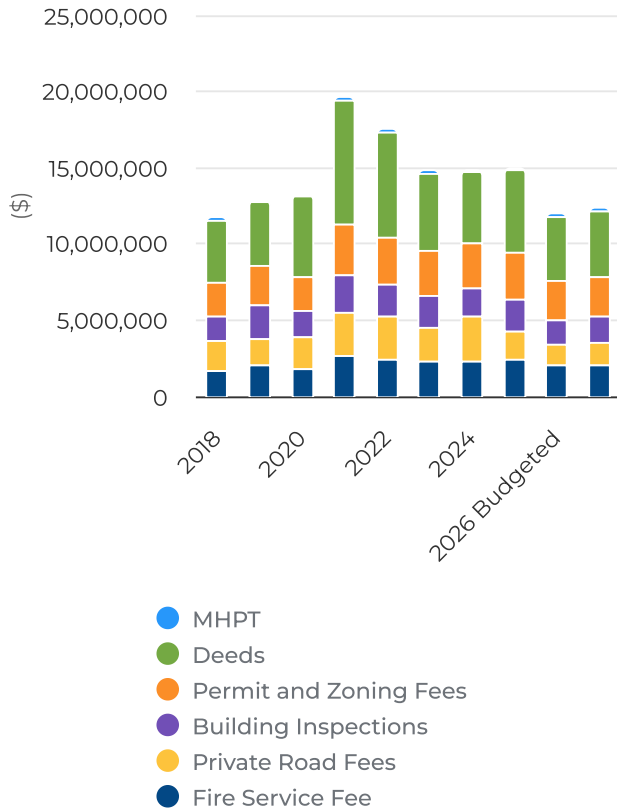


Economically-Sensitive Revenue Trends

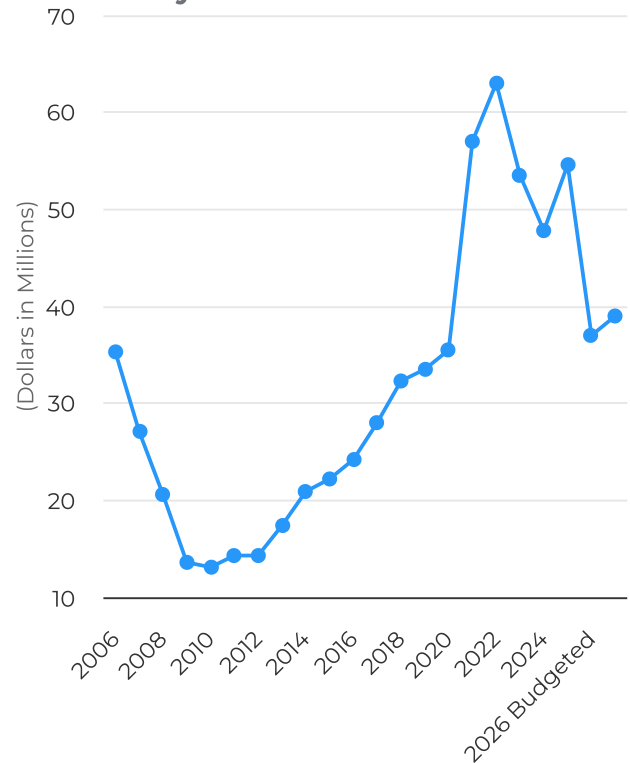
The most volatile revenue sources the County collects are the revenues that rely on the building activity in the County. These revenues include realty transfer tax, mobile home placement tax, recorder of deeds fees, permit and zoning fees, building inspection fees and private road fees. The first chart below shows 10 years of building-related revenue excluding realty transfer tax. The County is budgeting more in FY 2027 than in FY 2026 because of the change in fees. FY 2027's budgeted revenue is still only 72% percent of what was collected in FY 2025.

The second chart shows realty transfer tax, the County's largest revenue source. This chart goes back to 2006 and 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 2027's budget is \$16 million less than the revenue collected in FY 2025.

Charges for Services - Building Related Revenue

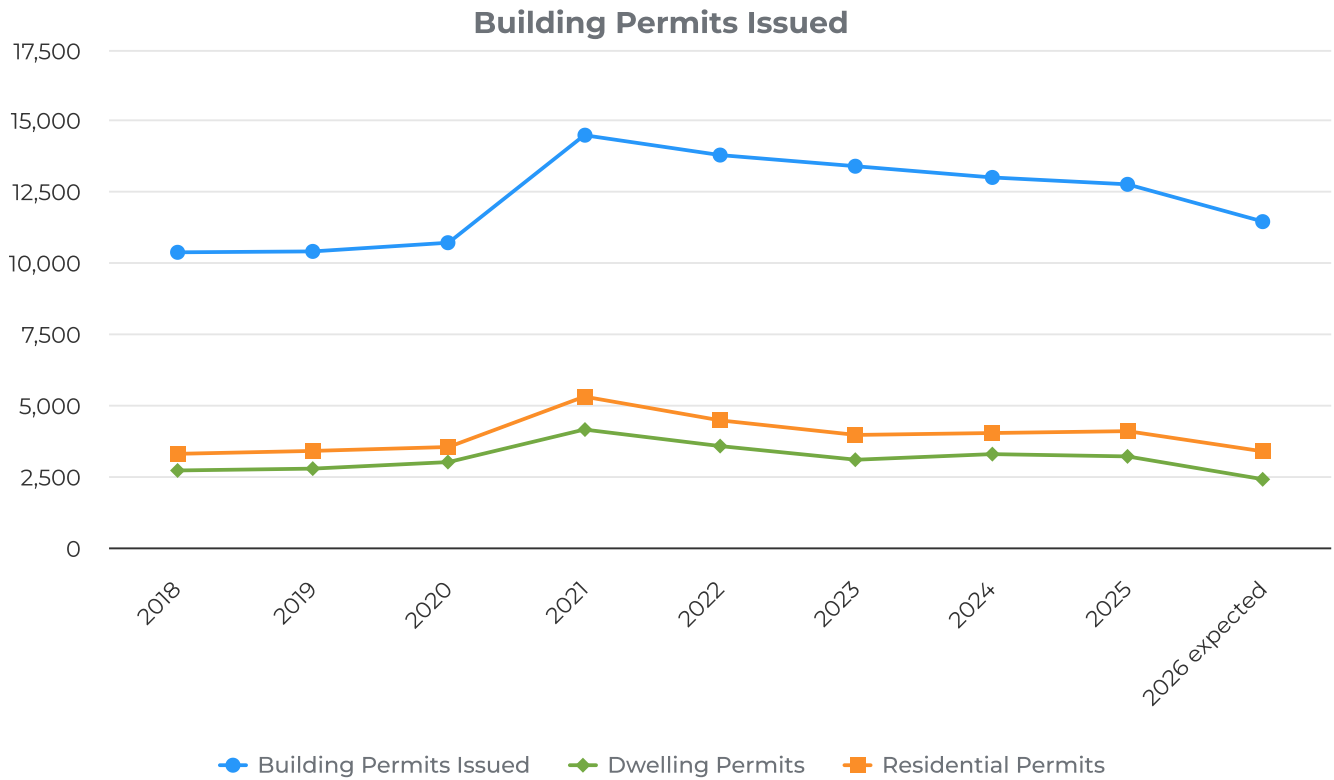


Realty Transfer Tax Revenue



Noteworthy Statistics

- The average County tax bill is \$114 for a single-family home and \$29 for a manufactured home — where most of the manufactured homes are not on homeowner-owned land.
- County's sewer services continue to increase with a 1.2 percent growth in the current budget year.
- Property tax revenue continues to increase, although at a much slower rate than before the reassessment. Taxable assessed values increased around 1 percent.
- On average, the dispatch center answers approximately 300 9-1-1 calls per day; call volume decreased 3.3 percent from the previous year.
- As shown in the chart below, building permits saw a peak during the pandemic. However, since 2021, the County has been seeing a slowing in building activity. As the County moves into FY 2027, the budget continues to expect decreases in activity.



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 the form of new ordinances or policies that County officials can adopt. The comprehensive plan also guides the objectives and goals in the County's budget. In FY 2027, the County will begin the process of updating the comprehensive plan, with completion anticipated by the end of FY 2028.

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 Outlines 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





















Budget Integration














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 performance measures based on the Administration's annual objectives. Department's annual performance measures can be found in each department's budget page.

Each Administrative annual objective is linked to at least one long-term objective from above. 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

Relationship between Annual Objectives and Long-Term Objectives

Annual Objective	Future Land Use	Conservation	Recreation	Utilities	Housing
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 growth					
Advance balanced efforts to protect our county's environment, residents, and visitors while preserving the character of the county					
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 the County					
Annual Objective	Economic Development	Historic Preservation	Intergovernmental Coordination	Community Design	Mobility
Maintain the County's strong financial position through efficient use of resources					

Annual Objective	Economic Development	Historic Preservation	Intergovernmental Coordination	Community Design	Mobility
Provide services that contribute to an active, healthy, and informed community					
Promote initiatives for measured growth					
Advance balanced efforts to protect our county's environment, residents, and visitors while preserving the character of the county					
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 the County					

Priorities and Issues

As mentioned in the transmittal letter, this budget focuses on addressing some of the long-term concerns that have been brought before our County. These concerns are workforce housing, creating an environment that supports businesses that want to expand and create jobs for our highly-skilled workforce, reviewing development strategies, addressing school infrastructure concerns, and assisting in the sustainability of the ambulance service.

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

this budget focuses on addressing some of the long-term concerns that have been brought before our county. There are funds to assist in workforce housing opportunities through settlement assistance; to provide support for businesses that want to expand and create jobs for our highly skilled workforce through the ExciteSussex loan program; to engage the public in future land-use decisions through the comprehensive land-use process; to create a mechanism that funds capacity-related school infrastructure through a new building permit surcharge; and to support the sustainability of the ambulance service by providing funding for additional ambulances and their third-party billing services.

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.

The budget includes funding of \$550,000 for workforce housing initiative through settlement assistance. There is also \$725,000 in the budget for the emergency housing program that funds repairs to homes of low-income residents. This initiative preserves the existing supply of affordable housing.

Economic Development

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

- ExciteSussex loan program - \$2.5 million
- Continue to operate a kitchen incubator at Delaware Technical and Community College - \$200,000
- Explore and possibly open a second kitchen incubator location
- Airport and industrial park improvements - \$13.6 million
- Promote Sussex County at various conferences

Reviewing Development Strategies

County Council is interested in continuing to look at development strategies in the unincorporated areas of Sussex. In addition to the consulting/legal fees already funded in the prior year to help with new ordinances affecting land-use, there is over \$300,000 in this budget to begin the next comprehensive land-use plan. In addition, there is a new position that has been added to the Planning & Zoning Department to help with the added focus on land-use reform and the comprehensive plan.

School Infrastructure

The County Council is interested in helping local schools with their capacity issues due to development growth around the County. For the first time, the Council has introduced a surcharge on each building permit that would go to each school district in which the building permit is pulled. This funding is to be used for capacity-related school capital projects. It is anticipated this fee could bring in up to \$7 million per year depending on development activity.

Ambulance Sustainability

There is a concern about the sustainability of the ambulance service side of the fire/ambulance model throughout the State. Following a sustainability study that recommended combining administrative efforts of the independent fire/ambulance companies to become more efficient and save costs, the County is implementing two initiatives in the FY 2027 budget to help the ambulance service. One initiative is to issue a request for proposal for ambulance purchases, where the County will purchase three ambulances a year to ensure that each company will get a new ambulance every seven years. The plan is that issuing a request for proposal for a large purchase could help bring the cost down.

The second initiative is for the County to help streamline the ambulance billing process by issuing a request for proposal for one vendor to handle the billing of all companies. The plan is that having one large contract could help with collections and save costs. The County will fund the contract for any company that participates.

Financial Burden

Financial burden is always a concern when developing a budget. Therefore, Sussex County continues to develop this 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 strong triple-A 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

Factors Affecting the Budget

There are short-term factors that influence the decisions made in the development of the budget for the upcoming year. These factors include inflation, reassessment, growing population, economic cycles, and reduction in ARPA funding.

Inflation

Inflation continues to be a concern when developing the FY 2027 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 3.3 percent since last year.

Inflation is directly impacting the FY 2027 budget. Both the general and utility operating budgets are seeing an increase in costs, particularly with parts and utilities, which are a direct result of inflation.

Reassessment

The County completed its first property reassessment in 2025 since 1974. Due to this court mandate cost the County expended \$9.0 million over the past several years. The FY 2027 budget includes \$2.0 million in funding for the next reassessment valuation for FY 2030. Each year, the County is going to have to budget this \$2.0 million ongoing cost with no revenue to offset this cost. 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 increase in revenue due to the reassessment.

However, the reassessment did lower our projections for tax growth due to the shift in values. The County used to be able to project an additional \$600,000 in revenue growth due to new improvements. However, now that the value has shifted greatly to the already developed beach properties, the new growth is only generating \$100,000 annually.

Growing Population

Sussex County is the fastest growing county in the State. This increase in population is driving an increased demand on our public safety. Whereas our general government can use technology to streamline processes to keep up with demands, public safety is unable to do this as they need more people and equipment to provide their hands-on services. Therefore, the County is providing assistance through purchasing three ambulances a year for the ambulance network and is offering to manage and pay for the ambulance billing service each company uses.



Economic Cycles

Sussex County has seen real estate market fluctuations in the past. Activity, such as building permits, was at record levels four years ago. However, the County has witnessed a steady decrease in activity. This decrease is something that the County will carefully monitor. Revenue projections for FY 2027 are 80 percent of what is expected to be collected in FY 2026. To help offset the decline in activity, the County will be increasing the fees on these permits to make sure costs to provide these services are still being covered by the individuals using these services.

American Rescue Plan Act

The County has received a substantial amount of funding from the American Rescue Plan Act over the past three years. FY 2027 will be the final year in which these grant funds are available. As a result, the budget includes a minimal amount of ARPA funding to support public safety staffing, which will need to be covered by realty transfer tax revenue in future years.

Long-Range Operating 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. The assumption used is in the last column of the table.

For revenue, the percentage change was based on the following:

- Due to the slowing of the real estate market, all real estate-driven revenue sources, remain flat through the 10 years;
- Some intergovernmental grants are known to remain flat;
- Any intergovernmental grant revenue that is contingent on the cost of expenses was increased by the same percentage as expenses, 3 percent;
- A few other small revenue sources that typically increase due to inflation were increased conservatively by 2 percent; and
- Because interest revenue is at an all-time budgeted high, and the County anticipates spending savings over the 10 years, interest revenue is decreased by 10 percent over the 10-year period.

In prior years, the County used a 2 percent to 3 percent growth in tax revenue due to improvements. The reduction to a 1 percent growth in property tax revenue compared to prior years' budgets is primarily due to the County's reassessment project. The reassessment shifted the distribution of assessed value, reducing the portion attributed to improvements from 85 percent down to 65 percent. Since growth in property tax revenue comes from improvements, this shift significantly slowed the rate of increase.

Additionally, there has been a shift in value to the beachfront areas. New construction occurs in the inland areas where land is available. Inland-homes are typically only about 20 percent of the value of beachfront properties after reassessment. Prior to reassessment, inland properties were about 60% of the value of beachfront properties. This change in the value of new construction relative to the overall assessment value of the county further contributed to the reduced growth in property tax revenue.

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.

General Fund Long-Range Plan

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	% Change
General Fund												
Property - County	\$ 17,785	\$ 17,963	\$ 18,142	\$ 18,324	\$ 18,507	\$ 18,692	\$ 18,879	\$ 19,068	\$ 19,259	\$ 19,451	\$ 19,646	1%
Property - Library	2,142	2,163	2,185	2,207	2,229	2,251	2,274	2,297	2,319	2,343	2,366	1%
Realty Transfer	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	flat
Fire Service	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	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	140	140	140	140	140	140	140	140	140	140	140	flat
Total Taxes	62,067	62,286	62,508	62,732	62,959	63,188	63,419	63,653	63,890	64,129	64,371	
Intergovernmental												
Emergency Operations	240	247	255	262	270	278	287	295	304	313	323	3%
HUD	2,714	2,795	2,879	2,966	3,055	3,146	3,241	3,338	3,438	3,541	3,647	3%
Payment in Lieu of Taxes	7	7	7	7	7	7	7	7	7	7	7	flat
Paramedics	8,126	8,370	8,621	8,879	9,146	9,420	9,703	9,994	10,294	10,603	10,921	3%
Library	490	505	520	535	551	568	585	603	621	639	659	3%
LEPC	79	79	79	79	79	79	79	79	79	79	79	flat
Other	400	408	416	424	433	442	450	459	469	478	488	2%
Total Intergovernmental	12,056	12,411	12,777	13,153	13,541	13,940	14,352	14,775	15,211	15,660	16,123	
Charges for Services												
9-1-1 Fee	560	560	560	560	560	560	560	560	560	560	560	flat
Airport Fees	40	41	42	42	43	44	45	46	47	48	49	2%
Building Inspection Fees	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	flat
Building Permit and Zoning	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	flat
Marriage Bureau	205	211	217	224	231	238	245	252	260	267	276	3%
Miscellaneous Fees	131	135	139	143	147	152	156	161	166	171	176	3%
Mobile Home Placement Fee	200	200	200	200	200	200	200	200	200	200	200	flat
Private Road Inspection	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	flat
Recorder of Deeds	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	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	850	867	884	902	920	938	957	976	996	1,016	1,036	2%
Total Charges for Services	14,006	14,089	14,175	14,263	14,354	14,447	14,542	14,641	14,742	14,846	14,953	
Miscellaneous Revenue												
Fines and Forfeits	90	92	94	96	97	99	101	103	105	108	110	2%
Investment Income	5,000	4,500	4,050	3,645	3,281	2,952	2,657	2,391	2,152	1,937	1,743	-10%
Miscellaneous Revenue	280	280	280	280	280	280	280	280	280	280	280	flat
Rents	862	879	897	915	933	952	971	990	1,010	1,030	1,051	2%
Total Miscellaneous Revenue	6,232	5,751	5,320	4,935	4,591	4,284	4,009	3,765	3,548	3,355	3,184	
Total Operating Revenue	94,361	94,538	94,780	95,084	95,444	95,858	96,323	96,834	97,391	97,990	98,630	
Total Operating Expenditures	107,188	109,168	112,443	115,816	119,289	122,869	126,555	130,352	134,262	138,291	142,440	3%
Use of Operating Surplus	(12,827)	(14,630)	(17,662)	(20,732)	(23,845)	(27,011)	(30,233)	(33,517)	(36,872)	(40,301)	(43,809)	
Capital												
Grants	8,000	29,340	22,758	1,776	0	3,000	3,000	3,000	3,000	3,000	3,000	capital plan
Interest	680	500	400	300	200	200	100	-	-	-	-	capital plan
Total Capital Revenue	8,680	29,840	23,158	2,076	200	3,200	3,100	3,000	3,000	3,000	3,000	
Total Capital Expenditures	29,365	39,252	34,975	3,520	450	3,889	3,839	5,874	6,575	3,700	3,700	
Use of Capital Surplus	(20,685)	(9,412)	(11,817)	(1,444)	(250)	(689)	(739)	(2,874)	(3,575)	(700)	(700)	
Total Use of Reserves	(33,512)	(24,042)	(29,479)	(22,176)	(24,095)	(27,700)	(30,972)	(36,391)	(40,447)	(41,001)	(44,509)	
Available Reserved Funds	180,598	\$147,086	\$123,044	93,565	71,389	47,294	19,594	-	-	-	-	
Available Unreserved Funds	94,959	\$94,959	\$94,959	\$94,959	94,959	94,959	94,959	27,597	(12,850)	(53,852)	(98,360)	
Available Funds	\$275,557	\$242,045	\$218,003	\$188,524	\$166,348	\$142,253	\$114,553	\$63,987	\$27,597	\$(12,850)	\$(53,852)	\$(98,360)



Enterprise Fund Long-Range F

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2035	2036	% change
Enterprise Fund												
Charges for Services												
Biosolid Revenue	\$ 240	\$ 245	\$ 250	\$ 255	\$ 260	\$ 265	\$ 270	\$ 276	\$ 281	\$ 287	\$ 293	2%
Construction Inspections	1,300	1,326	1,353	1,380	1,407	1,435	1,464	1,493	1,523	1,554	1,585	2%
Fire Service Fee	34	34	34	34	34	34	34	34	34	34	34	flat
Holding Tank Fees	620	620	620	620	620	620	620	620	620	620	620	flat
Miscellaneous Operating Fees	365	372	380	387	395	403	411	419	428	436	445	2%
Permit Fees	300	306	312	318	325	331	338	345	351	359	366	2%
Plan Review Cost	350	357	364	371	379	386	394	402	410	418	427	2%
Service Charges	39,275	40,453	41,667	42,917	44,204	45,530	46,896	48,303	49,752	51,245	52,782	3%
Total Charges for Services	42,484	43,713	44,979	46,282	47,624	49,005	50,428	51,892	53,400	54,952	56,551	
Miscellaneous Revenue												
Investment Income	459	468	478	487	497	507	517	527	538	549	560	2%
Miscellaneous Fees	300	306	312	318	325	331	338	345	351	359	366	2%
Penalties and Interest	250	253	255	258	260	263	265	268	271	273	276	1%
Rents	212	216	221	225	229	234	239	244	248	253	258	2%
Total Miscellaneous Revenue	1,221	1,243	1,265	1,288	1,311	1,335	1,359	1,383	1,408	1,434	1,460	
Other Financing Sources												
Interfund Transfers In	115	115	115	115	115	115	115	115	115	115	115	flat
Total Operating Revenue	43,820	45,071	46,359	47,685	49,050	50,455	51,902	53,391	54,923	56,501	58,126	3%
Total Operating Expenditures	43,720	45,032	46,383	47,774	49,207	50,683	52,204	53,770	55,383	57,045	58,756	3%
Use of Operating Surplus	100	40	(23)	(89)	(157)	(228)	(302)	(379)	(460)	(543)	(630)	
Capital												
Assessment Fees	9,477	9,667	9,860	10,057	10,258	10,463	10,673	10,886	11,104	11,326	11,552	2%
Capitalized Ordinance 38 Fees	3,656	3,656	3,656	3,656	3,656	3,656	3,656	3,656	3,656	3,656	3,656	flat
Connection Fees	13,134	13,134	12,346	11,605	10,909	10,254	9,639	9,061	8,517	8,006	7,526	-6%
Capital Grants	972	-	-	-	-	-	-	-	-	-	-	
Investment Income	2,805	2,861	2,918	2,977	3,036	3,097	3,159	3,222	3,287	3,352	3,419	2%
Total Capital Revenue	30,044	29,318	28,780	28,295	27,859	27,471	27,127	26,825	26,563	26,340	26,153	
Total Capital Expenses & Debt Payments	32,212	32,534	32,859	33,188	33,520	33,855	34,194	34,536	34,881	35,230	35,934	1%
Use of Capital Surplus	(2,168)	(3,216)	(4,079)	(4,893)	(5,661)	(6,384)	(7,067)	(7,711)	(8,318)	(8,890)	(9,781)	
Total Use of Reserves	(2,068)	(3,177)	(4,103)	(4,982)	(5,818)	(6,613)	(7,369)	(8,090)	(8,777)	(9,433)	(10,411)	
Available Unreserved Funds	\$27,848	\$27,948	\$27,988	\$27,964	\$27,876	\$27,719	\$27,490	\$27,188	\$26,809	\$26,349	\$25,805	\$25,175
Available Reserved Funds	\$96,829	\$94,661	\$91,445	\$87,365	\$82,472	\$76,812	\$70,427	\$63,360	\$55,649	\$47,332	\$38,442	\$28,661
Available Funds	\$124,677	\$122,609	\$119,432	\$115,330	\$110,348	\$104,530	\$97,917	\$90,548	\$82,458	\$73,680	\$64,247	\$53,836



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 is 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	2027	2028	2029	2030	2031
Governmental Funds						
Project Revenues						
Reserves/RTT (transfer)	\$ 53,892,650	\$ 20,685,450	\$ 9,412,200	\$ 22,101,500	\$ 1,443,500	\$ 250,000
FAA Grant	48,874,500	7,578,900	27,795,600	11,817,000	1,683,000	
Investment Income	2,080,000	680,000	500,000	400,000	300,000	200,000
State of Delaware	2,715,250	421,050	1,544,200	656,500	93,500	
Total Governmental Revenue	\$ 107,562,400	\$ 29,365,400	\$ 39,252,000	\$ 34,975,000	\$ 3,520,000	\$ 450,000
Project Expenditures						
AIRPORT - Extend Runway 4 (to 6,123')	43,500,000	2,800,000	27,300,000	12,280,000	1,120,000	
AIRPORT - Construct Hangar Taxiways	1,712,000	748,000	214,000	-	750,000	
AIRPORT - Construct Parallel TW B	9,093,000	4,873,000	3,370,000	850,000	-	
AIRPORT - Pavement Improvements	500,000	100,000	100,000	100,000	100,000	100,000
AIRPORT - Utility Improvements	25,000	25,000				
AIRPORT/BUSINESS PARK - Peterkins Branch	6,500,000	5,000,000	1,500,000	-	-	
Facilities Management Pole Building	635,000	635,000				
Building Improvements	500,000	100,000	100,000	100,000	100,000	100,000
Administration Annex Building	25,000,000	3,000,000	2,000,000	20,000,000		
EOC Heat Pump Upgrades	441,400	441,400		-	-	
Administration Building Upgrades	5,000,000	3,000,000	2,000,000			
EMS Stations	7,250,000	2,650,000	2,100,000	1,300,000	1,200,000	
Library Improvements	95,000	95,000				
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		
Property Acquisition	5,000,000	5,000,000				
Total Governmental Expenditures	\$ 107,482,400	\$ 29,365,400	\$ 39,252,000	\$ 34,975,000	\$ 3,520,000	\$ 450,000

	5 - Year Total	2027	2028	2029	2030	2031
Enterprise Funds						
Project Revenues						
Assessment Fees(Loans and Grants)	\$ 69,750,000	\$ 35,050,000	\$ 29,700,000	\$ 5,000,000	\$ -	\$ -
Connection Charges	138,700,000	35,500,000	26,700,000	40,500,000	20,000,000	16,000,000
Third Party Contributions	23,850,000	3,050,000	1,800,000	10,000,000	5,000,000	4,000,000
User Fees	1,000,000	1,000,000	-	-	-	-
Total Enterprise Funds Revenue	232,300,000	74,600,000	58,200,000	55,500,000	25,000,000	20,000,000
Project Expenditures						
IBRWF - Loop Project	200,000	200,000	-	-	-	-
IBRWF - Disposal Expansion	1,750,000	1,750,000	-	-	-	-
IBRWF - Treatment Expansion	30,000,000	15,500,000	14,500,000	-	-	-
IBRWF - Field Regrading	500,000	500,000	-	-	-	-
IBRWF - Submerged Gravel Wetland Improvements	500,000	500,000	-	-	-	-
PNRWF Transmission Improvements	12,000,000	11,000,000	1,000,000	-	-	-
PNRWF - Plant Conversion	3,000,000	500,000	2,000,000	500,000	-	-
WNRWF - Electrical Conversion	1,250,000	1,250,000	-	-	-	-
WNRWF - Plant Expansion	88,500,000	1,500,000	7,000,000	40,000,000	20,000,000	20,000,000
WNRWF - Sewer Transmission & Canal Disposal	18,500,000	1,500,000	2,000,000	10,000,000	5,000,000	
WNRWF - Biosolids Removal	750,000	750,000	-	-	-	-



Concord Road/Route 13 Commercial - FM extension	350,000	350,000	-	-	-	-
Joy Beach Phase II	3,500,000	3,500,000	-	-	-	-
Slaughter Beach	22,000,000	10,000,000	12,000,000	-	-	-
Countryside Hamlet	1,500,000	1,500,000	-	-	-	-
North Ellendale Sewer Diversion	9,200,000	6,700,000	2,500,000	-	-	-
Warwick Park Pump Station Phase 1	1,300,000	1,300,000	-	-	-	-
Warwick Park Phase 2 Septic Elimination	9,200,000	5,200,000	4,000,000	-	-	-
Briarwood Estate Septic Elimination	2,500,000	2,500,000	-	-	-	-
Kings Highway Advance Wastewater Utility Relocation	1,700,000	1,700,000	-	-	-	-
Artesian - PS 208 Forcemain Interconnections	1,000,000	1,000,000	-	-	-	-
Lighthouse Road Sewer Extension	350,000	350,000	-	-	-	-
Love Creek MHC	7,000,000	2,900,000	4,100,000	-	-	-
Red Fox Run	4,050,000	50,000	2,500,000	1,500,000	-	-
Bethany Forest	7,200,000	2,600,000	4,600,000	-	-	-
Beaver Dam Road	2,000,000	-	500,000	1,500,000	-	-
Bay Oaks	3,500,000	-	1,500,000	2,000,000	-	-
Total Enterprise Expenditures	\$ 233,300,000	\$ 74,600,000	\$ 58,200,000	\$ 55,500,000	\$ 25,000,000	\$ 20,000,000



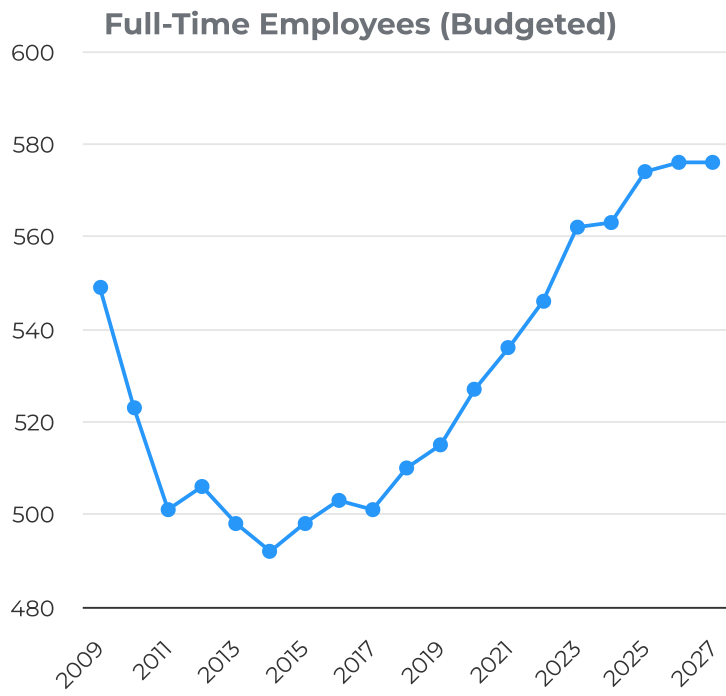
Personnel Changes

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	2025	2026	2027	Note
Administration	5	5	5	
Airport & Economic Development	3	3	3	
Assessment	25	19	19	
Building Code	17	17	17	
Community Development	7	7	6	temporarily had one additional staff member to help with the extra American Rescue Plan Act funds for housing rehabilitation; now that funds are spent, the position has been now removed
Constables	6	6	6	
Constitutional Offices	31	31	31	
County Council	6	6	6	
Public Safety	188	188	190	increase in positions to help with EMS response times in Roxana
Facilities Management	17	16	16	
Finance	37	37	35	decrease resulting in streamlining of processes - no change in level of service
Human Resources	7	7	7	
IT	16	16	16	
Libraries	28	28	28	
GIO	12	12	12	
P&Z	13	19	20	increase in position due to the update to the comprehensive land use plan and Council priorities with with land use reform
Records Management	4	4	4	
Security	3	3	3	
Engineering/Utilities	149	152	152	
	574	576	576	

Staffing Trends

As the economy changes in Sussex County, the County government adapts with its staffing levels. The original 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 increases since 2009 are public safety and engineering. The increase is not occurring in 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.



Years 2009 - 2027	
Department	Number of Employees
Public Safety	50
Engineering - Sewer	4
Constitutional Offices	-7
IT/GIS	-1
Libraries	-2
Community Development	0
General Government	-13
Building - Related Offices	-4
Department	27

Pay Scale

Sussex County, DE FY 2027 Pay Scale - Non-exempt (non-union)			
Grade	Minimum	Midpoint	Maximum
1	\$15.14	\$18.93	\$22.71
2	\$15.90	\$19.88	\$23.85
3	\$16.70	\$20.87	\$25.04
4	\$17.53	\$21.91	\$26.29
5	\$18.41	\$23.01	\$27.61
6	\$19.34	\$24.16	\$28.99
7	\$20.29	\$25.37	\$30.44
8	\$21.31	\$26.63	\$31.96
9	\$22.37	\$27.97	\$33.56
10	\$23.49	\$29.36	\$35.24
11	\$24.67	\$30.83	\$37.00
12	\$25.90	\$32.37	\$38.85
13	\$27.19	\$34.00	\$40.80
14	\$28.56	\$35.70	\$42.83
15	\$29.98	\$37.48	\$44.98
16	\$31.49	\$39.35	\$47.22
17	\$33.05	\$41.33	\$49.58
18	\$34.71	\$43.38	\$52.06
19	\$36.44	\$45.55	\$54.66
20	\$38.27	\$47.83	\$57.40

FY2027 Salary Scale - Exempt

Grade	Minimum	Midpoint	Maximum
E1	\$65,484	\$81,855	\$98,226
E2	\$68,758	\$85,948	\$103,137
E3	\$72,196	\$90,245	\$108,294
E4	\$75,806	\$94,757	\$113,709
E5	\$79,596	\$99,495	\$119,394
E6	\$83,576	\$104,470	\$125,364
E7	\$87,755	\$109,694	\$131,632
E8	\$92,143	\$115,178	\$138,214
E9	\$96,750	\$120,937	\$145,125
E10	\$101,587	\$126,984	\$152,381
E11	\$106,667	\$133,333	\$160,000
E12	\$112,000	\$140,000	\$168,000
E13	\$117,600	\$147,000	\$176,400
E14	\$123,480	\$154,350	\$185,220
E15	\$129,654	\$162,067	\$194,481
E16	\$136,137	\$170,171	\$204,205
E17	\$142,943	\$178,679	\$214,415
E18	\$150,091	\$187,613	\$225,136
E19	\$157,595	\$196,994	\$236,393

* Salary are based on a 40 hours a week



Funds Summary Overview

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.

Types of Funds

The financial transactions of the County are reported in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its position, liabilities, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The County has two governmental funds for financial statement purposes and a third, the ARPA fund, for budgeting purposes only. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The Capital Project Fund is maintained to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The County has two proprietary funds. The two funds are used to account for the provision of water and sewer services to customers in the County's Water and Sewer Districts. The County has two fiduciary funds. The Pension Trust Fund is used to account for the assets of the Sussex County Employee Pension Plan. The Other Post-retirement Employee Benefit Trust Fund is used to account for the assets of the Sussex County Other Post-Retirement Employee Benefit Plans.

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, and Sewer Fund.

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 will be the final fiscal year for these funds.

The American Rescue Plan Act Grant Fund is listed in the budget ordinance. Appropriation is at the grant level.

Proprietary Funds (solely Enterprise Funds)

The Enterprise Funds are appropriated and presented together in the budget ordinance. 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 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 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 comes 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 pensions no longer employed by the County. This fund is supported by contributions through the General Fund and Proprietary Funds.

Other Post-Retirement Employee Trust Fund (OPEB)

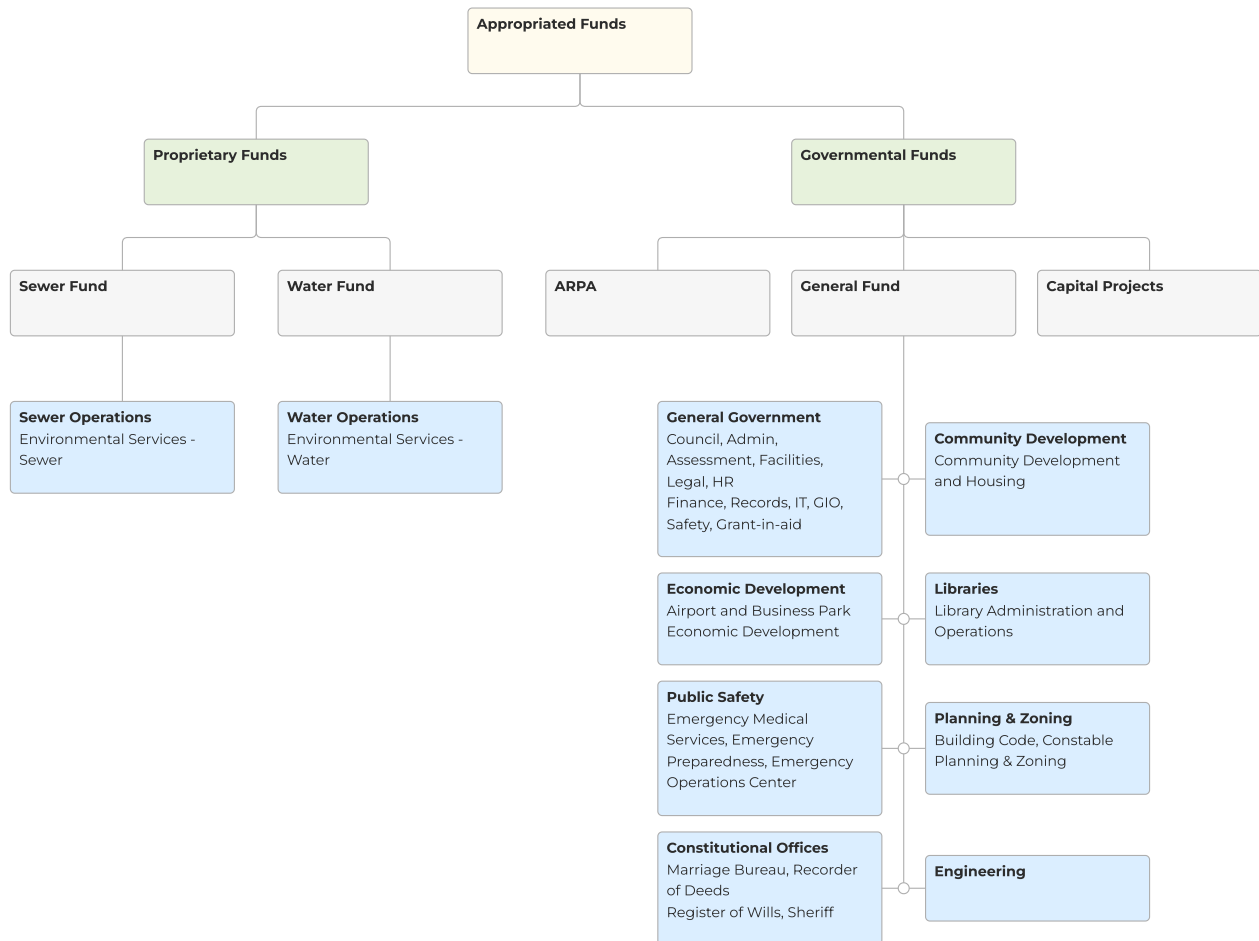
The OPEB Fund is used to account for resources held for the benefit of pensioners of the County who earned an insurance benefit in addition to their regular pension. This fund is supported by contributions through the General Fund and Proprietary Funds.



Relationship between Funds and the County's Functions

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.

Fund and Function Relationship



Relationship Among 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".

In summary, General Fund funds the Capital Projects Fund, Pension Fund, and OPEB Fund. Whereas, the Sewer and Water Funds also help fund the Pension and OPEB Funds to support its applicable retirees.

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

(continued from above)

OPEB Fund
X
X
X



Funds Combined

This section summarizes the entire budget and combines all funds in the tables and charts below.

For clarity when reviewing the charts and analysis below, "Capital" is General Fund Capital and "Capital Assets" is Enterprise Capital.

Summary

Sussex County's overall budget for FY 2027 budget is a \$14.9 million increase compared to the FY 2026 budget. This increase is largely due to an \$11.0 million increase in general fund capital and the \$8.5 million increase in the sewer operating fund.

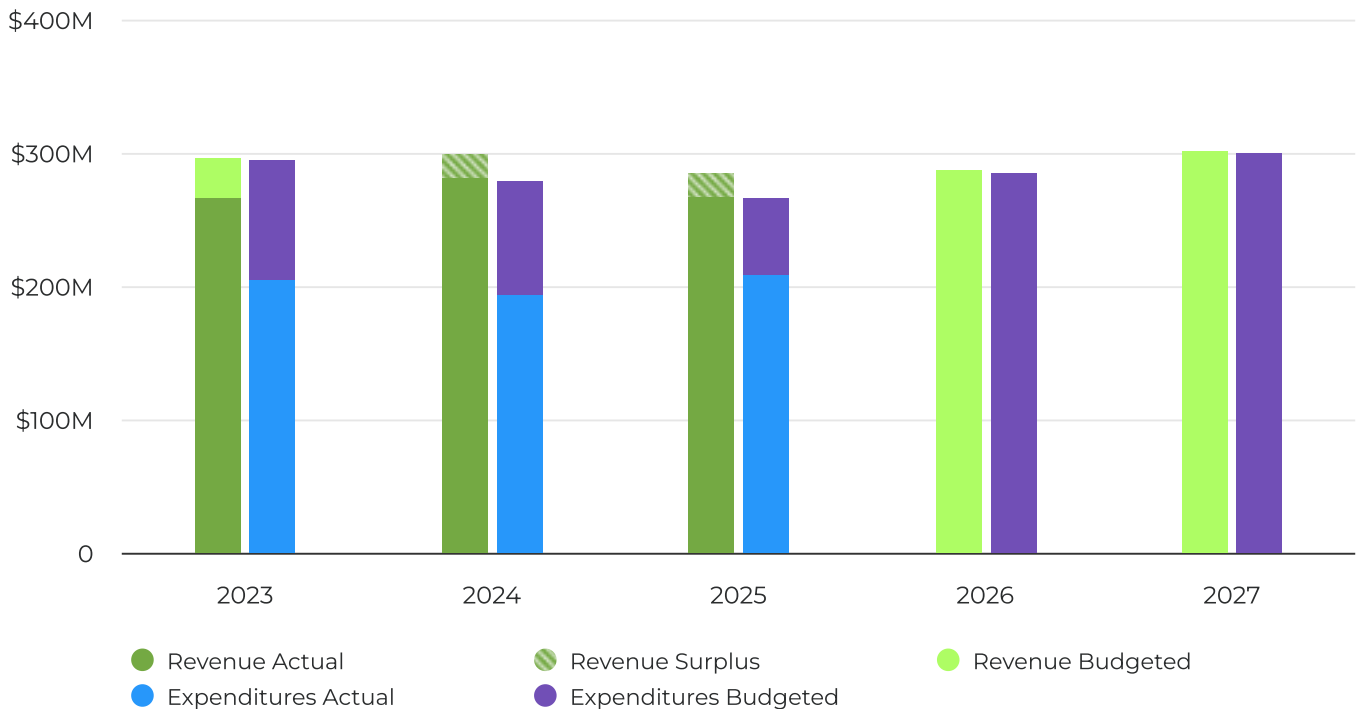
Key drivers of this increase include:

- \$13.5 million improvements and upgrades at the Delaware Coastal Airport and Business Park
- \$2.6 million increase in other professional services for work order software system implementation, hydraulic analysis, pump optimization study, and valve exercising
- \$5.9 million for improvements and upgrades on pump stations

This budget reflects the County's commitment to essential infrastructure, safety, and operational enhancements. It is important to note that the analysis below does not include Enterprise Capital in the actual numbers, as these projects are recorded using the full accrual method and do not affect expenses in a completed year.

Because the Fiduciary Funds are included in the numbers below, revenues exceed expenditures by \$1.9 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.

Revenues vs Expenditures Summary

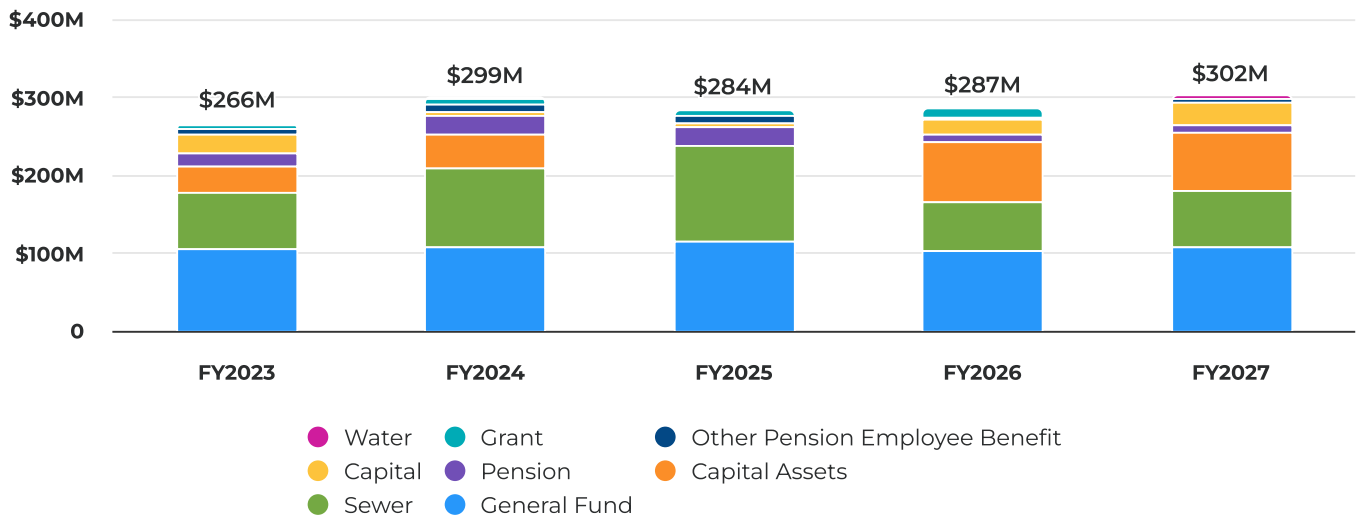


It is important to note that the County presents balanced budgets for FY 2026 and FY 2027, as shown in the chart above. However, when reviewing completed fiscal years, readers should be aware that the County budgets all debt payments as an expense, whether it is for principle or interest. However, when the payment is made, it lowers the liability in the accounting books rather than showing it as an expense. Therefore, expenses will always show under budget and those budgeted "expenses" are now a reduction in a liability in the completed fiscal years. As far as revenue, the County budgets revenue at conservative levels and only amounts that are used to maintain operations. For example, the sewer fund collects connection fees from new users. However, they are not budgeted and expensed in the current year as they are saved for upgrades to future wastewater infrastructure. As for FY 2023, the County budgeted the full amount of ARPA grant funds that was left to be spent. However, the revenue does not show on the financial statements until later years when the expenses using those funds actually occur. For a more accurate understanding of budget-to-actual performance, readers are encouraged to review the individual fund pages.

Revenues by Fund

Below are the revenue amounts by fund. However, the County takes a conservative approach when budgeting unpredictable revenues, such as RTT. The General Fund has been relatively stable, whereas the Sewer Fund has seen a significant increase in prior years due to the American Rescue Plan Act grant being used for wastewater infrastructure.

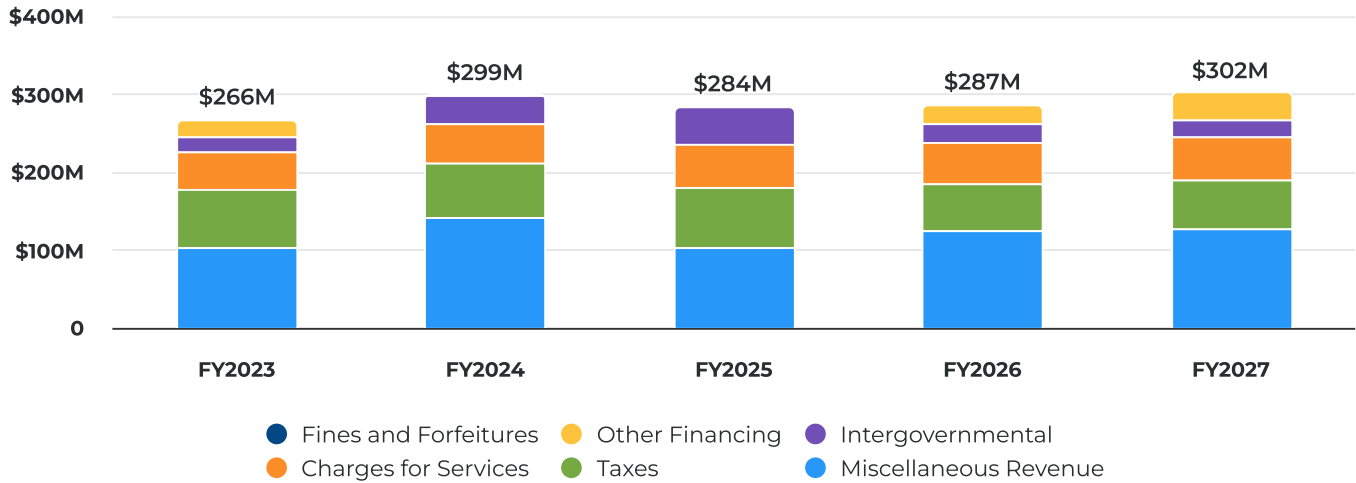
Historical and Budgeted Revenue by Fund



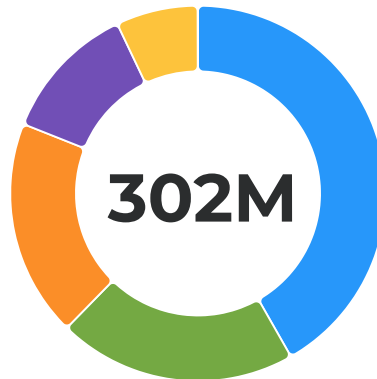
Revenues by Revenue Source

The chart below illustrates revenue by source. Miscellaneous revenue represents the largest category, as it includes funding allocated to support enterprise capital. When enterprise capital revenue is excluded, taxes become the largest revenue source across all years.

Historical and Budgeted Revenue by Revenue Source



FY2027 Revenues by Revenue Source



Miscellaneous Revenue	\$126,042,915	41.75%
Taxes	\$62,067,000	20.56%
Charges for Services	\$56,500,254	18.72%
Other Financing	\$35,924,607	11.90%
Intergovernmental	\$21,251,356	7.04%
Fines and Forfeitures	\$90,000	0.03%

Miscellaneous revenue is the largest revenue source, as it includes funding that supports enterprise capital. This amount can fluctuate depending on the number of sewer projects planned for the upcoming fiscal year. The next largest source is taxes, largely driven by realty transfer tax revenues. Charges for services consist of fees collected for activities such as permitting, document recording, marriage licenses, and sewer and water services. Intergovernmental revenue consists of grant funding from other government agencies that supports County operations and capital projects. The amount is significantly lower than in previous years because funding from the American Rescue Plan Act has been largely exhausted. Other financing sources include the use of fund balance (savings) and transfers between funds. In this case, the majority of other financing relates to the use of savings in the General Fund and Capital Projects Fund, with the Capital Fund supported by prior-year realty transfer tax collections.

Revenues by Revenue Source

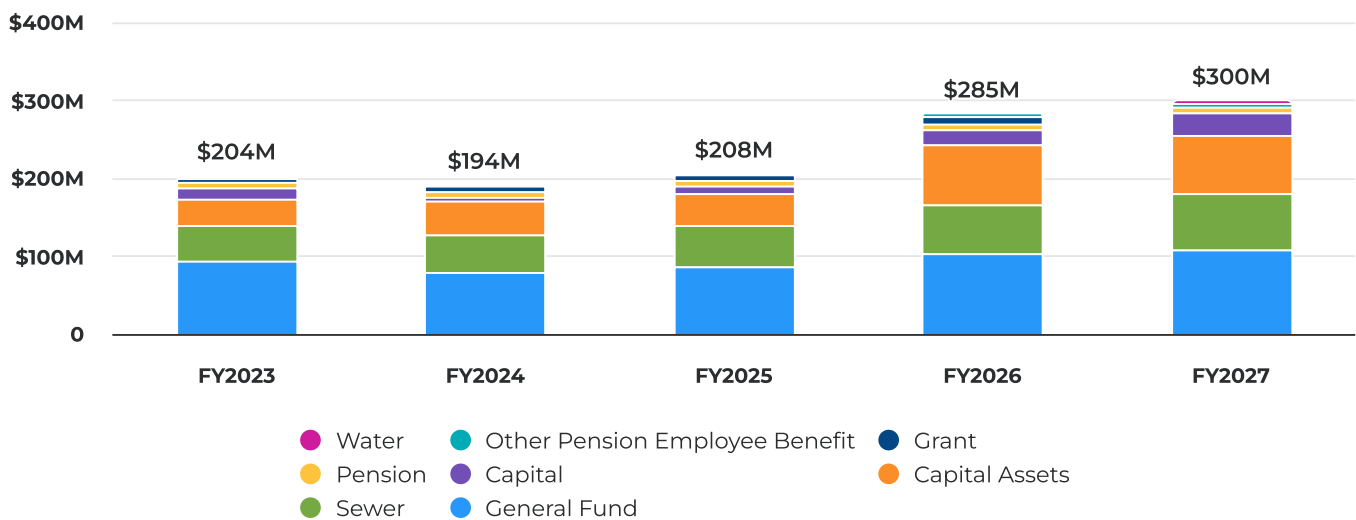
Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes	\$77,607,662	\$59,946,500	\$62,067,000	\$2,120,500	3.54%
Intergovernmental	\$48,744,711	\$26,458,904	\$21,251,356	-\$5,207,548	-19.68%
Miscellaneous Revenue	\$102,147,207	\$124,908,931	\$126,042,915	\$1,133,984	0.91%
Charges for Services	\$55,207,882	\$51,325,340	\$56,500,254	\$5,174,914	10.08%
Fines and Forfeitures	\$94,876	\$80,000	\$90,000	\$10,000	12.50%
Other Financing	\$209,507	\$23,907,540	\$35,924,607	\$12,017,067	50.26%
Total Revenues	\$284,011,843	\$286,627,215	\$301,876,132	\$15,248,917	5.32%

Expenditures by Fund

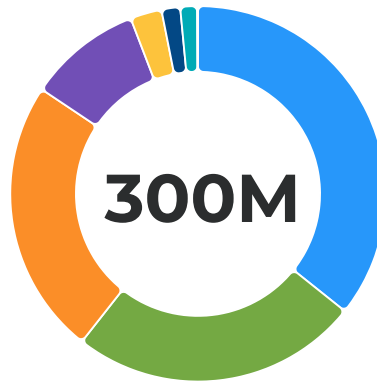
The chart below shows expenses over the last 5 years. FY 2026 and FY 2027 are budgeted amounts. The notable difference between the two budgeted years and the actual years is Capital Assets. Finished capital assets in the enterprise fund are included in assets and are not represented as expenses in the actual years of 2023 - 2025. The amounts shown in FY 2023 -2025 are water and sewer projects still in their construction phase.

Additionally, the chart highlights elevated expenditures in the General Fund in FY 2023; this is largely due to increased transfers from the General Fund to the Capital Fund to support future projects. These transfers are recorded as expenditures in the General Fund in the year they occur.

Historical Expenditures by Fund



FY2027 Expenditures by Fund



● General Fund	\$107,188,627	35.73%
● Capital Assets	\$74,600,000	24.87%
● Sewer	\$71,351,115	23.78%
● Capital	\$29,365,400	9.79%
● Pension	\$8,115,800	2.71%
● Water	\$4,810,611	1.60%
● Other Pension Employee Benefit	\$4,347,000	1.45%
● Grant	\$222,010	0.07%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$86,152,384	\$103,422,374	\$107,188,627	\$3,766,253	3.64%
Capital	\$10,081,914	\$18,335,462	\$29,365,400	\$11,029,938	60.16%
Grant	\$5,218,421	\$9,929,558	\$222,010	-\$9,707,548	-97.76%
Pension	\$7,508,685	\$7,637,000	\$8,115,800	\$478,800	6.27%
Other Pension Employee Benefit	\$3,937,125	\$4,147,000	\$4,347,000	\$200,000	4.82%
Water	\$1,769,219	\$2,088,180	\$4,810,611	\$2,722,431	130.37%
Sewer	\$51,863,476	\$62,841,457	\$71,351,115	\$8,509,658	13.54%
Capital Assets	\$41,726,610	\$76,739,000	\$74,600,000	-\$2,139,000	-2.79%
Total Expenditures	\$208,257,834	\$285,140,031	\$300,000,563	\$14,860,532	5.21%

The chart above illustrates a \$9.7 million reduction in the grant fund, leaving only \$222,000 available for fiscal year 2027. This decrease is due to the requirement that all ARPA grant funds be fully expended by December 31, 2026.



Expenditure by Function

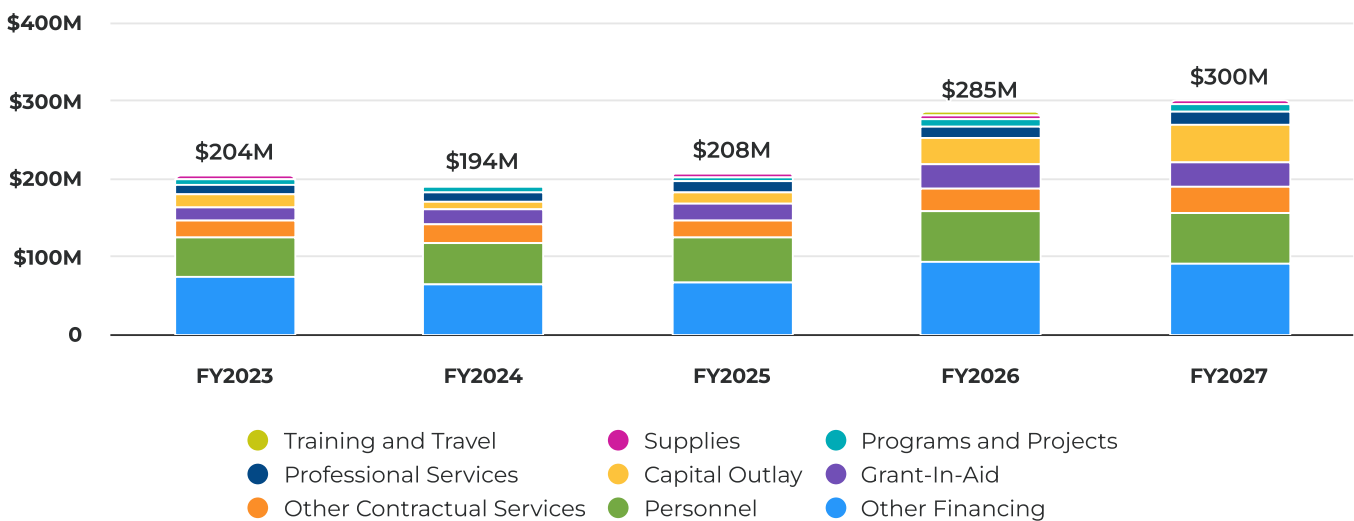
The table below shows the expenditures of all funds by functional category. For example, the General Government includes both the General Fund and Capital Project Fund. Engineering includes the General Fund, Capital Projects Fund and Enterprise Funds.

Name	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Pension Funds	11,445,810	11,784,000	12,462,800	5.80%
Other Financing Uses	115,500	115,500	115,500	0.00%
American Recovery Plan Grant	5,218,421	9,929,558	222,010	-97.80%
General Government	21,086,690	29,924,034	31,384,679	4.90%
Public Safety	31,279,095	33,299,107	35,831,683	7.60%
Planning and Zoning	5,369,900	6,471,199	6,800,172	5.10%
Engineering (includes sewer and water)	99,816,986	146,342,585	154,309,374	5.40%
Library	3,429,398	4,684,455	3,774,913	-19.40%
Economic Development	4,119,643	7,342,248	16,730,404	127.90%
Community Development	2,546,624	3,499,359	3,315,413	-5.30%
Grant-in-Aid	21,069,628	28,844,799	31,984,199	10.90%
Constitutional Offices	2,760,139	2,903,187	3,069,416	5.70%
Total	208,257,834	285,140,031	300,000,563	5.20%

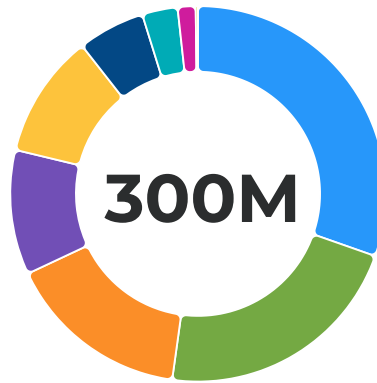
Expenditures by Categories

The chart illustrates expenditures by category. “Other Financing” represents Enterprise Capital Expenditures that are later capitalized as assets, making it the largest overall spending category among the funds. Personnel costs—including salaries and benefits—are the County’s largest operational expense, accounting for 21.8% of total expenditures, or \$65.4 million, in FY 2027.

Historical Expenditures by Categories



FY2027 Expenditures by Object



● Other Financing	\$91,156,179	30.39%
● Personnel	\$65,434,043	21.81%
● Capital Outlay	\$47,459,897	15.82%
● Other Contractual Services	\$32,224,080	10.74%
● Grant-In-Aid	\$31,984,199	10.66%
● Professional Services	\$17,336,245	5.78%
● Programs and Projects	\$9,206,664	3.07%
● Supplies	\$4,625,301	1.54%
● Training and Travel	\$573,955	0.19%

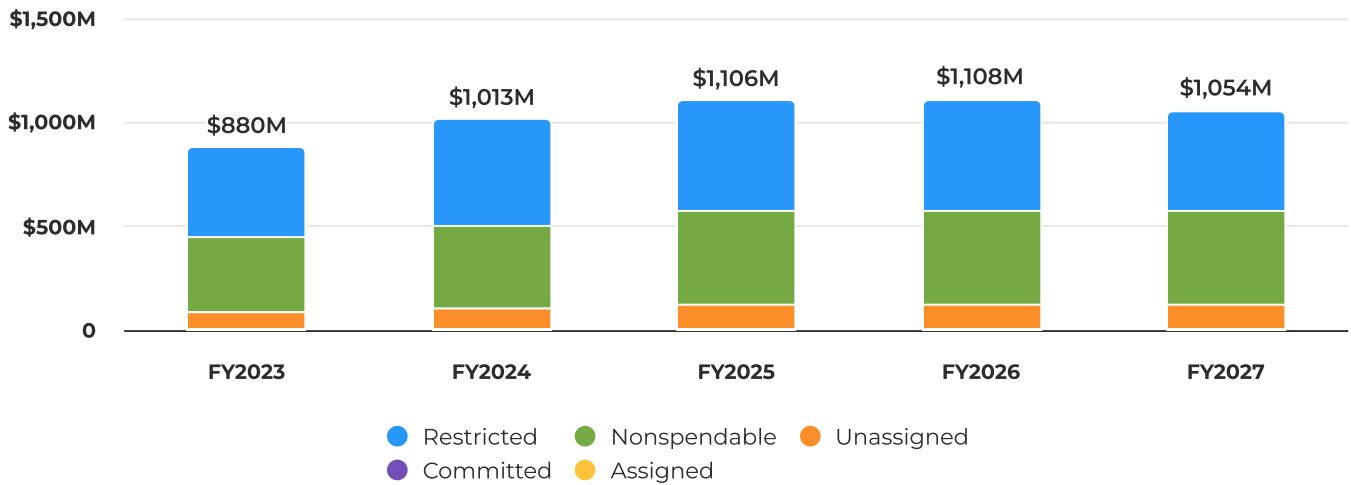
Expenditures by Category

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$56,857,218	\$63,368,030	\$65,434,043	\$2,066,013	3.26%
Professional Services	\$14,051,834	\$15,197,693	\$17,336,245	\$2,138,552	14.07%
Other Contractual Services	\$23,015,037	\$29,361,923	\$32,224,080	\$2,862,157	9.75%
Supplies	\$3,650,515	\$4,383,031	\$4,625,301	\$242,270	5.53%
Programs and Projects	\$6,805,162	\$8,834,242	\$9,206,664	\$372,422	4.22%
Training and Travel	\$2,350,800	\$5,521,528	\$573,955	-\$4,947,573	-89.61%
Grant-In-Aid	\$22,142,832	\$31,861,483	\$31,984,199	\$122,716	0.39%
Capital Outlay	\$13,336,589	\$33,102,388	\$47,459,897	\$14,357,509	43.37%
Other Financing	\$66,047,848	\$93,509,713	\$91,156,179	-\$2,353,534	-2.52%
Total Expenditures	\$208,257,834	\$285,140,031	\$300,000,563	\$14,860,532	5.21%

Fund Balance/Net Position

Fund Balance, or "net position" when discussing proprietary and fiduciary funds, is the net accumulation of surpluses and deficits in a fund, essentially the difference between a fund's assets and liabilities. It reflects the financial standing of a government entity and can be used to cover unexpected expenses, emergencies, or to smooth out cash flow. As shown in the chart below, nonspendable is a large percentage of fund balance/net position. This is primarily because the Sewer and Water Fund amounts are reported on a full accrual basis of accounting, which includes net investment in capital assets as part of the fund balance. In contrast, other funds follow a modified accrual basis of accounting, which excludes capital asset values from fund balance calculations. The largest fund balance is restricted. These funds include realty transfer tax and connection fees.

Fund Balance Projections



General Fund

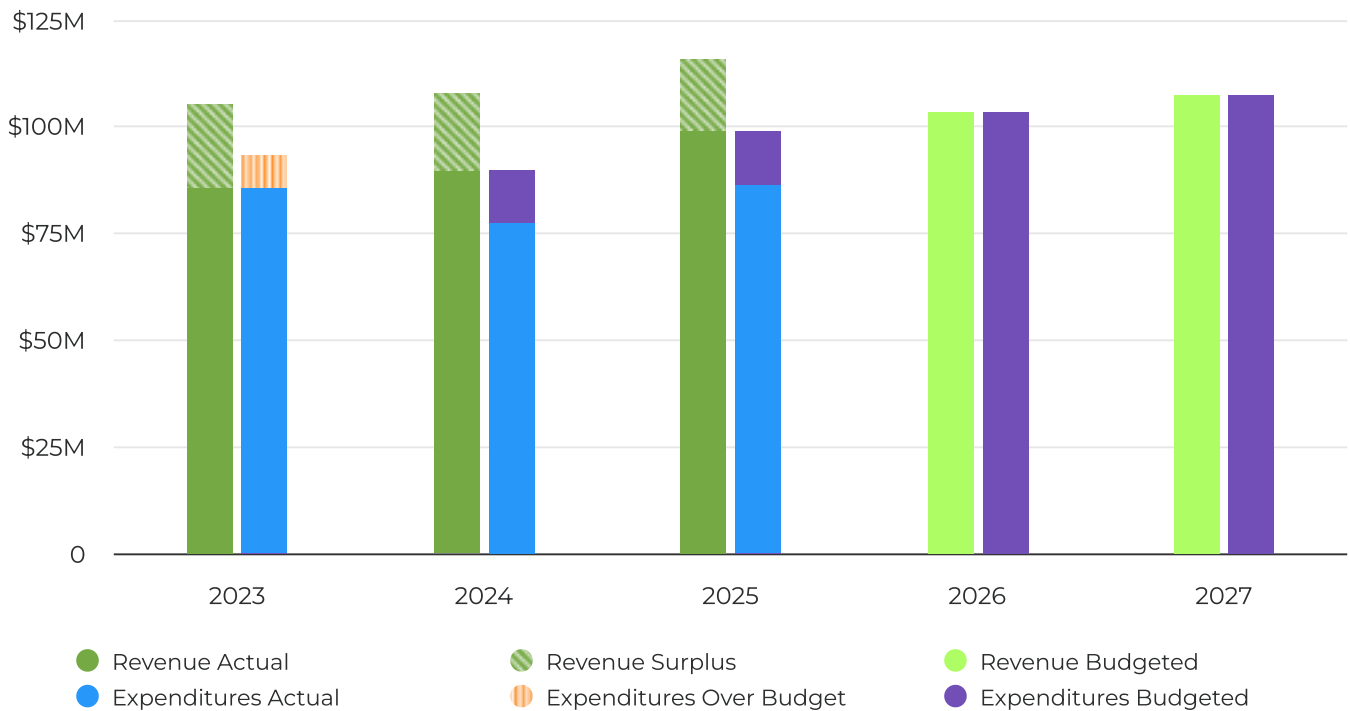
The General Fund accounts for all financial transactions and resources in Sussex County Government, other than those required to be accounted for in another fund. Revenues in the General Fund are primarily derived from property and realty transfer taxes, constitutional office fees, intergovernmental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

Summary

GENERAL FUND BUDGET: \$107,188,627

Sussex County's FY 2027 Budget reflects a \$3.8 million (3.6 percent) increase compared to FY 2026. The Grant-in-Aid category makes up most of this increase by rising \$3.4 million in order to continue to support public safety.

Revenues vs Expenditures Summary



In the 2027 budget for the General Fund, both expenditures and revenues are budgeted at \$107.2 million, reflecting an increase of 3.6% from the previous year's budgeted amount of \$103.4 million. This continues the trend of growth observed from 2025 to 2026, although at a slightly lower rate compared to the 4.4% increase seen in the prior period. Both budget years hold expenses inline with inflation.

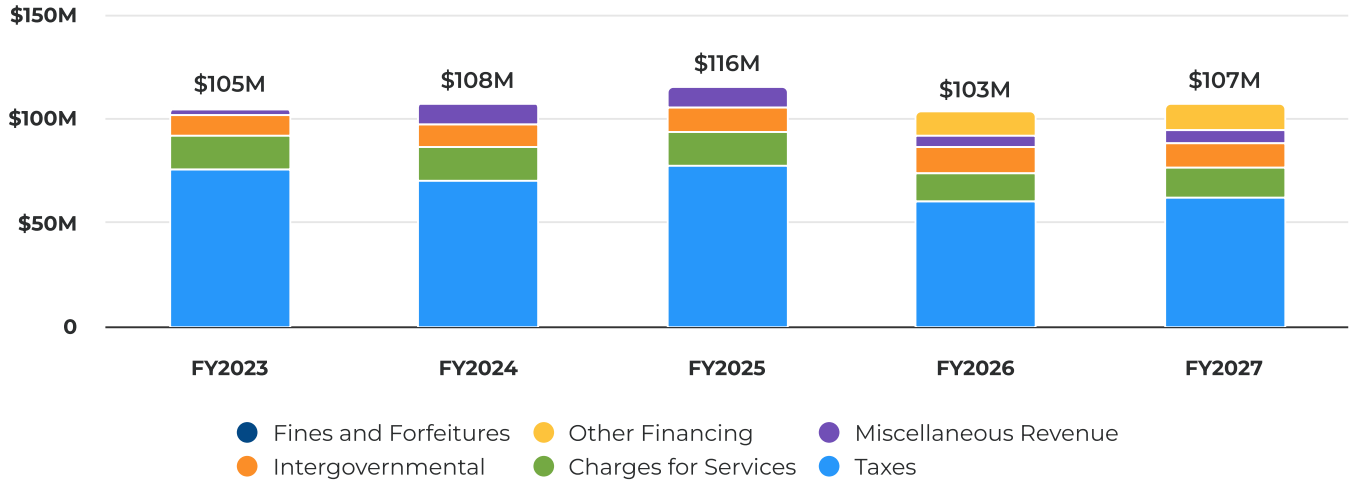
Consistently, the prior completed years recognize actual revenues over budgeted revenues; this is a reflection of the conservative budget approach when it comes to market-dependent revenues. Typically, actual expenses fall below budgeted expenses. In 2023, there was a provision in the budget that said that any extra realty transfer tax collected above the budgeted amount shall be transferred to the capital fund. Therefore, the "expense" was simply a transfer to the capital fund but is an expense on this chart.

Revenues by Source

Taxes are the primary revenue source for the General Fund, consisting of property tax and realty transfer tax (RTT), with RTT being the larger of the two.

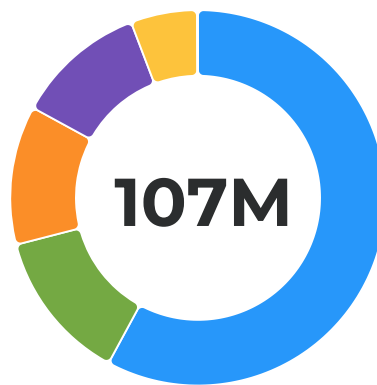
Property tax revenue continues to grow, driven by new improvements added to the tax rolls. As a restricted revenue source, realty transfer tax is budgeted exclusively for eligible expenses. For FY 2027, the budgeted realty transfer tax is set at approximately 80% of the projected amount.

Historical Revenues by Source



Taxes are above budgeted projections for FY 2023 through FY 2025 due to realty transfer tax. The Other Financing revenue category only appears in the budget years of FY 2026 and FY 2027, because this type of "revenue" represents the use of savings and will not appear as actual collected revenue in a completed fiscal year.

FY2027 Revenues by Revenue Source



Taxes	\$62,067,000	57.90%
Charges for Services	\$14,015,630	13.08%
Other Financing	\$12,827,651	11.97%
Intergovernmental	\$12,056,846	11.25%
Miscellaneous Revenue	\$6,131,500	5.72%
Fines and Forfeitures	\$90,000	0.08%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes					
Real Property - County	\$17,517,357	\$17,715,500	\$17,785,000	\$69,500	0.39%
Real Property - Library	\$2,021,823	\$2,081,000	\$2,142,000	\$61,000	2.93%
Realty Transfer	\$54,646,935	\$37,000,000	\$39,000,000	\$2,000,000	5.41%
Lodging Tax	\$891,630	\$1,000,000	\$1,000,000	-	-
Fire Service	\$2,385,759	\$2,000,000	\$2,000,000	-	-
Penalties and Interest	\$144,158	\$150,000	\$140,000	-\$10,000	-6.67%
Total Taxes	\$77,607,662	\$59,946,500	\$62,067,000	\$2,120,500	3.54%
Intergovernmental					
Payment in Lieu of Taxes	\$6,779	\$7,360	\$7,360	-	-
State Operating Grants	\$62,500	\$100,000	\$100,000	-	-
State Paramedic Grant	\$7,319,496	\$8,058,265	\$8,126,160	\$67,895	0.84%
DEMA Grants Other	\$245,468	\$200,000	\$100,000	-\$100,000	-50.00%
Emergency Preparedness	\$258,527	\$200,000	\$240,000	\$40,000	20.00%
State LEPC	\$77,413	\$77,400	\$78,915	\$1,515	1.96%
DEMA Grants Other	\$19,312	-	-	-	-
FEMA/DEMA Capital Grants	\$16,397	-	-	-	-
Federal Operating Grants	-	\$192,500	-	-\$192,500	-100.00%
State Library Grant	\$477,562	\$474,000	\$490,000	\$16,000	3.38%
Econ Dev State Operating Grant	\$165,772	\$440,080	\$200,000	-\$240,080	-54.55%
Community Development Grant	\$2,420,429	\$2,829,500	\$2,714,411	-\$115,089	-4.07%
Project Income	\$35,178	-	-	-	-
Total Intergovernmental	\$11,104,832	\$12,579,105	\$12,056,846	-\$522,259	-4.15%
Miscellaneous Revenue					
Interest	\$7,109,897	\$5,000,000	\$5,000,000	-	-
Unreal. Gain or Loss on Invest	\$2,247,370	-	-	-	-
Land Rent	\$33,538	\$17,000	\$15,000	-\$2,000	-11.76%
Miscellaneous Rent	\$20,799	\$29,000	\$29,000	-	-
Medicare/RDS Repayments	\$130,676	\$155,000	\$130,000	-\$25,000	-16.13%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Miscellaneous Revenues	\$74,675	\$50,000	\$50,000	-	-
Contributions and Donations	\$120	-	-	-	-
County Building Rents	\$17,500	\$17,500	\$17,500	-	-
Contributions and Donations	\$300	-	-	-	-
Contributions and Donations	\$44,666	\$40,000	\$40,000	-	-
Industrial Airpark Rent	\$768,311	\$680,000	\$800,000	\$120,000	17.65%
Economic Stimulus Loan Rep	\$55,860	\$50,000	\$50,000	-	-
Total Miscellaneous Revenue	\$10,503,712	\$6,038,500	\$6,131,500	\$93,000	1.54%
Charges for Services					
Mobile Home Placement Fee	\$158,308	\$200,000	\$200,000	-	-
Building Inspection Fees	\$2,073,986	\$1,600,000	\$1,680,000	\$80,000	5.00%
Misc General Fees for Services	\$3,015	-	-	-	-
General Other Charges	\$67,356	\$10,000	\$10,000	-	-
Building Permits & Zoning Fees	\$3,153,339	\$2,600,000	\$2,600,000	-	-
Special Events Fees	\$48,960	\$55,000	\$55,000	-	-
Misc EOC Fees for Services	\$6,750	-	-	-	-
911 System Fee	\$559,637	\$559,630	\$559,630	-	-
Private Rd Review & Inspection	\$1,848,796	\$1,400,000	\$1,550,000	\$150,000	10.71%
Engineering Other Charges	\$16,887	\$15,000	\$16,000	\$1,000	6.67%
Misc. Industrial Airpark Fees	\$62,011	-	-	-	-
Airport Fuel Sales	\$43,373	\$35,000	\$40,000	\$5,000	14.29%
ED Other Charges	\$56,578	\$35,000	\$60,000	\$25,000	71.43%
Clerk of the Peace	\$208,745	\$200,000	\$205,000	\$5,000	2.50%
Prothonotary	\$59	-	-	-	-
Recorder of Deeds	\$5,103,806	\$4,000,000	\$4,150,000	\$150,000	3.75%
Recorder of Deeds - Maint	\$45,587	\$41,820	\$45,000	\$3,180	7.60%
Recorder of Deeds - Town 1%	\$185,297	\$120,000	\$145,000	\$25,000	20.83%
Register of Wills	\$1,743,188	\$1,850,000	\$1,850,000	-	-
Sheriff	\$808,289	\$850,000	\$850,000	-	-



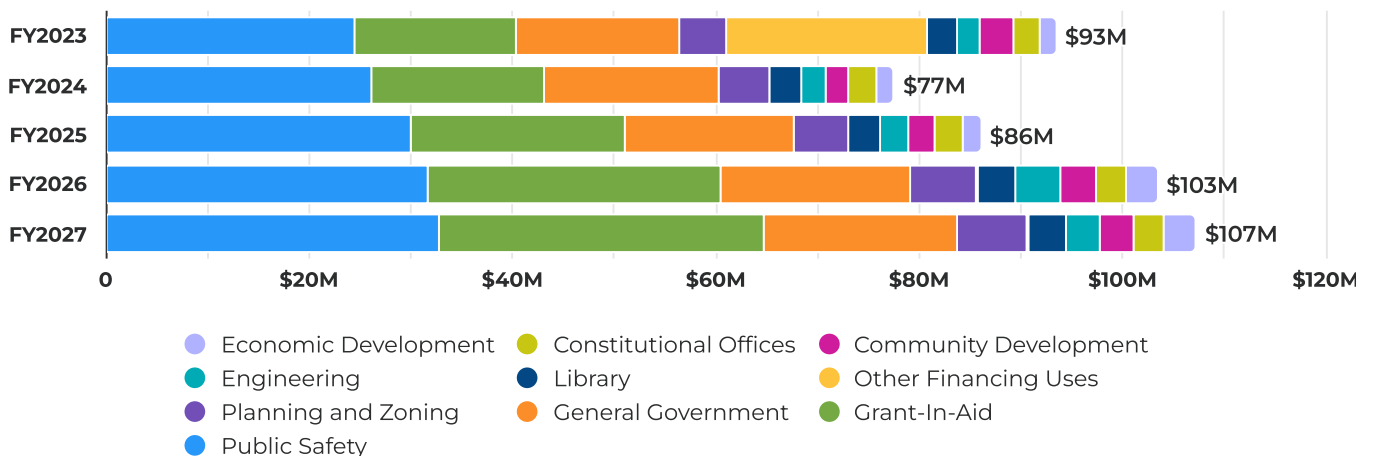
Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Charges for Services	\$16,193,965	\$13,571,450	\$14,015,630	\$444,180	3.27%
Fines and Forfeitures					
Constable Fines	\$80,081	\$80,000	\$80,000	-	-
Library Fines	\$14,794	-	\$10,000	\$10,000	-
Total Fines and Forfeitures	\$94,876	\$80,000	\$90,000	\$10,000	12.50%
Other Financing					
Proceeds of General Fix Asst	\$29,768	-	-	-	-
Appropriated Reserve	-	\$11,206,819	\$12,827,651	\$1,620,832	14.46%
SBITA-Proceeds - Other Fin Src	\$64,239	-	-	-	-
Total Other Financing	\$94,007	\$11,206,819	\$12,827,651	\$1,620,832	14.46%
Total Revenues	\$115,599,054	\$103,422,374	\$107,188,627	\$3,766,253	3.64%

Expenditures by Function

The chart below illustrates the County's revenues are allocated to various services that support the citizens of Sussex County. Public safety accounts for 30.5 percent of the County's general fund operational expenditures. This figure excludes \$15.6 million in public safety grants distributed to fire and ambulance companies, as well as law enforcement agencies, which are included in the Grant-in-Aid section of the chart.

The next largest expenditure categories are Grant-in-Aid at 29.8 percent and General Government at 17.8 percent. Of the County's total grant funding, 48.7 percent is dedicated to public safety. General Government expenditures include County Council, Administration, Finance, Human Resources, Building Code, Assessment, and Information Technology Departments.

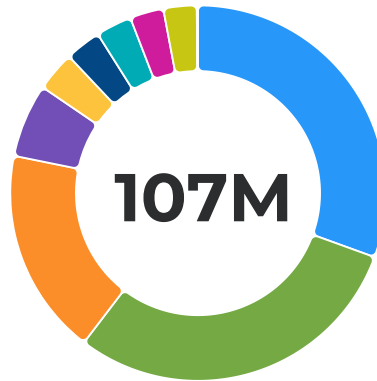
Historical Expenditures by Function



The total General Fund expenditures for FY 2027 increased by 3.6 percent to \$107.2 million compared to FY 2026's \$103.4 million. Public Safety remained the largest expenditure category at \$32.7 million and increased by \$1.0 million or 3.3 percent from the previous year.

Grant-In-Aid continued as the second-largest category, rising by \$3.1 million or 10.8 percent to \$32.7 million. General Government expenditures grew modestly by \$454,145 or 2.4 percent to \$19.1 million.

FY2027 Expenditures by Department



● Public Safety	\$32,740,283	30.54%
● Grant-In-Aid	\$31,984,199	29.84%
● General Government	\$19,081,679	17.80%
● Planning and Zoning	\$6,800,172	6.34%
● Library	\$3,679,913	3.43%
● Community Development	\$3,315,413	3.09%
● Engineering	\$3,297,648	3.08%
● Economic Development	\$3,104,404	2.90%
● Constitutional Offices	\$3,069,416	2.86%
● Other Financing Uses	\$115,500	0.11%

Expenditures by Function

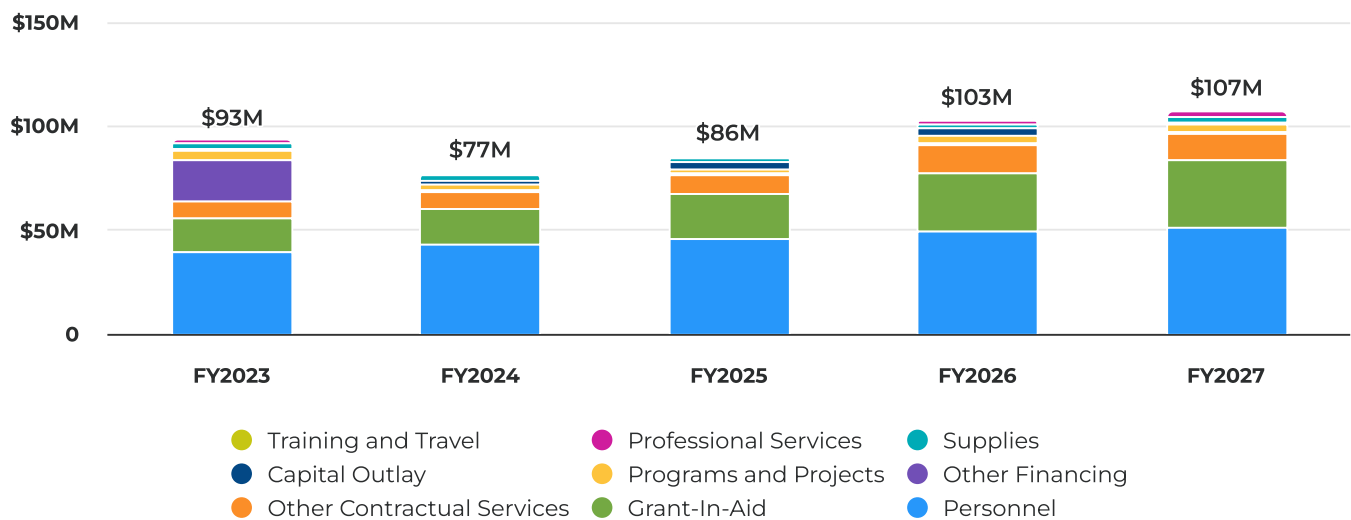
Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Financing Uses	\$115,500	\$115,500	\$115,500	-	-
General Government	\$16,464,077	\$18,627,534	\$19,081,679	\$454,145	2.44%
Public Safety	\$30,066,683	\$31,699,107	\$32,740,283	\$1,041,176	3.28%
Planning and Zoning	\$5,369,900	\$6,471,199	\$6,800,172	\$328,973	5.08%
Engineering	\$2,840,661	\$4,423,948	\$3,297,648	-\$1,126,300	-25.46%
Library	\$3,019,622	\$3,731,125	\$3,679,913	-\$51,212	-1.37%
Economic Development	\$1,899,551	\$3,106,616	\$3,104,404	-\$2,212	-0.07%
Community Development	\$2,546,624	\$3,499,359	\$3,315,413	-\$183,946	-5.26%
Grant-In-Aid	\$21,069,628	\$28,844,799	\$31,984,199	\$3,139,400	10.88%
Constitutional Offices	\$2,760,139	\$2,903,187	\$3,069,416	\$166,229	5.73%
Total Expenditures	\$86,152,384	\$103,422,374	\$107,188,627	\$3,766,253	3.64%

The largest percentage increases by function are in Grant-in-Aid, Constitutional Offices, and Planning & Zoning. The Constitutional Offices are realizing an increase due to one-time software upgrades. The Planning and Zoning budget is increasing due to the addition of a new staff position to support plan reviews and the upcoming comprehensive land-use plan update.

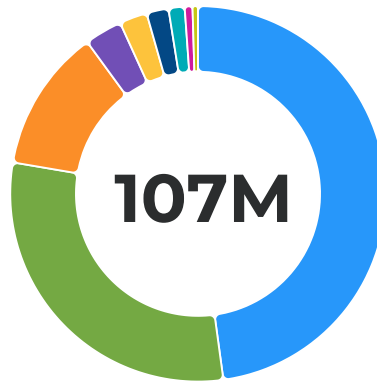
Expenditures by Categories

As seen in the chart below, personnel expenditures have historically been the largest expense of the General Fund. This budget includes \$51.3 million in personnel expenses, which is 47.8 percent of the entire General Fund budget. Many of our departments are service-based departments that require employees to interact with customers one-on-one. For example, our largest number of employees is in the Public Safety Department. Out of the 576 employees, 190 are in public safety.

Historical Expenditures by Categories



FY2027 Expenditures by Object



● Personnel	\$51,279,042	47.84%
● Grant-In-Aid	\$31,984,199	29.84%
● Other Contractual Services	\$13,173,809	12.29%
● Programs and Projects	\$3,453,385	3.22%
● Supplies	\$2,569,254	2.40%
● Professional Services	\$2,019,145	1.88%
● Capital Outlay	\$1,488,653	1.39%
● Other Financing	\$720,500	0.67%
● Training and Travel	\$500,640	0.47%

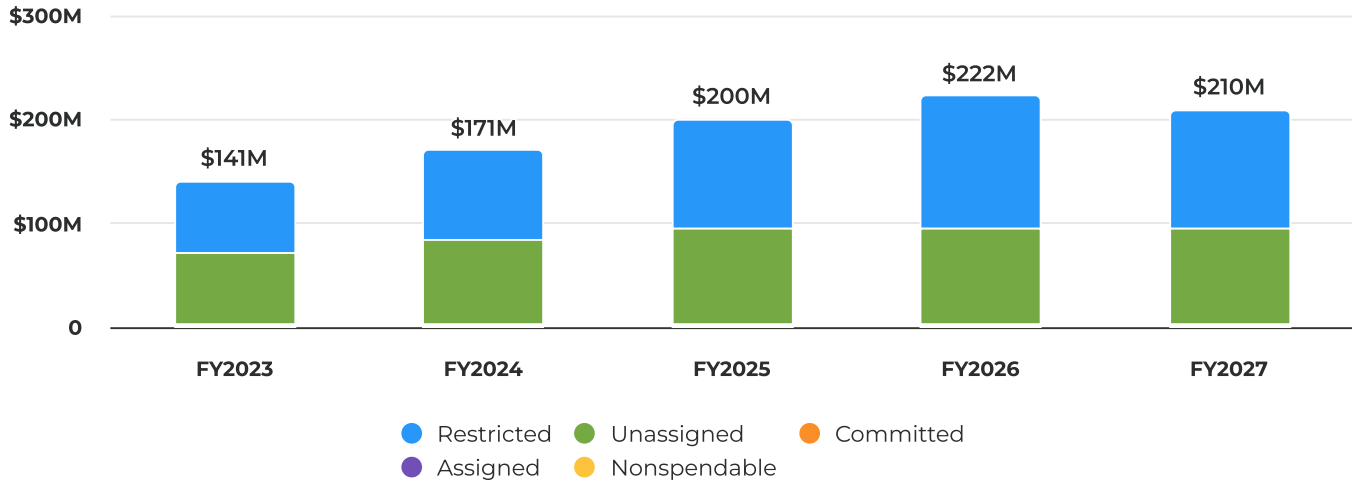
Expenditures by Category

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$45,812,482	\$48,842,892	\$51,279,042	\$2,436,150	4.99%
Professional Services	\$1,527,565	\$1,923,868	\$2,019,145	\$95,277	4.95%
Other Contractual Services	\$9,653,889	\$13,430,695	\$13,173,809	-\$256,886	-1.91%
Supplies	\$1,998,606	\$2,236,966	\$2,569,254	\$332,288	14.85%
Programs and Projects	\$1,980,984	\$3,723,149	\$3,453,385	-\$269,764	-7.25%
Training and Travel	\$334,020	\$512,828	\$500,640	-\$12,188	-2.38%
Grant-In-Aid	\$21,069,628	\$28,844,799	\$31,984,199	\$3,139,400	10.88%
Capital Outlay	\$3,297,626	\$3,183,682	\$1,488,653	-\$1,695,029	-53.24%
Other Financing	\$477,585	\$723,495	\$720,500	-\$2,995	-0.41%
Total Expenditures	\$86,152,384	\$103,422,374	\$107,188,627	\$3,766,253	3.64%

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.

Fund Balance Projections



Fund Balance Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Unassigned	\$68,318,440	\$80,834,777	\$92,480,906	\$92,480,906	\$92,480,906
Assigned	\$783,227	\$879,219	\$720,678	\$720,678	\$720,678
Committed	\$1,585,717	\$1,573,184	\$1,712,777	\$1,712,777	\$1,712,777
Restricted	\$69,231,584	\$86,888,851	\$104,505,328	\$126,761,588	\$113,933,937
Nonspendable	\$592,772	\$559,430	\$762,445	\$762,445	\$762,445
Total Fund Balance	\$140,511,740	\$170,735,461	\$200,182,134	\$222,438,394	\$209,610,743

Fund Balance <i>(continued from above)</i>	FY 2026 vs. FY 2027 (\$ Change)	FY 2026 vs. FY 2027 (% Change)
Unassigned	-	-
Assigned	-	-
Committed	-	-
Restricted	-\$12,827,651	-10.12%
Nonspendable	-	-
Total Fund Balance	-\$12,827,651	-5.77%

The fund balance table reflects actual amounts for FY 2023 through FY 2025 and projected amounts for FY 2026 and FY 2027. Due to increased flexibility in using restricted funds for expenditures, the unassigned fund balance rose from FY 2023 through FY 2025. A negative change in fund balance indicates that the County is drawing on its savings to maintain a balanced budget.



Use of Fund Balance in Current Budget

The County budgeted \$12.8 million to fund one-time projects, reassessment, or previous commitments in the General Fund. Below is the change to fund balance by using these funds in the General Fund as noted by the negative amount in the table above:

Description	Amount
Beginning FY 2026 Projected Fund Balance	\$222,438,394
Less: ExciteSussex Loan Program	2,500,000
Beach nourishment, waterway dredging, tourism, water quality, and flood control	3,100,000
Farmland Preservation	2,000,000
Reassessment	1,942,651
Recreation	1,500,000
Community Development/Affordable Housing	1,000,000
Open Space	417,000
Water tank project carried over from previous fiscal year	368,000
Projected Ending Fund Balance for General Fund	\$ 209,610,743

Capital Projects Fund

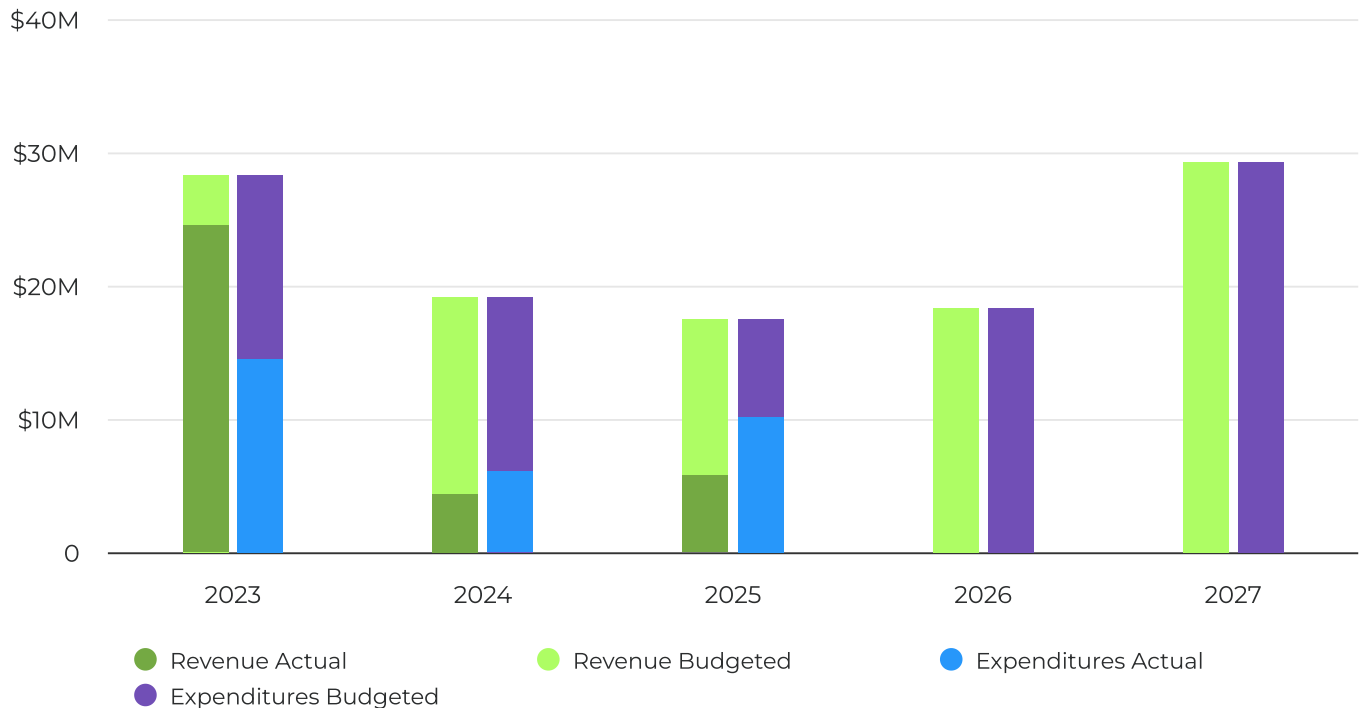
The Capital Projects Fund is used to account for financial resources to be used for capital expenditures such as the acquisition, construction or improvements of capital facilities. This fund is supported by transfers from the General Fund, specifically realty transfer tax.

Summary

CAPITAL PROJECTS FUND BUDGET: \$29,365,400

The capital projects budget increased by \$11.0 million, or 60.2 percent, compared to the FY 2026 budget. This increase is primarily driven by funding of \$5.0 million for water quality improvements at the County's airport and business park, \$4.9 million for the beginning phase of construction of a parallel taxiway, and \$2.8 million for the beginning phase of a runway expansion project.

Revenues vs Expenditures Summary



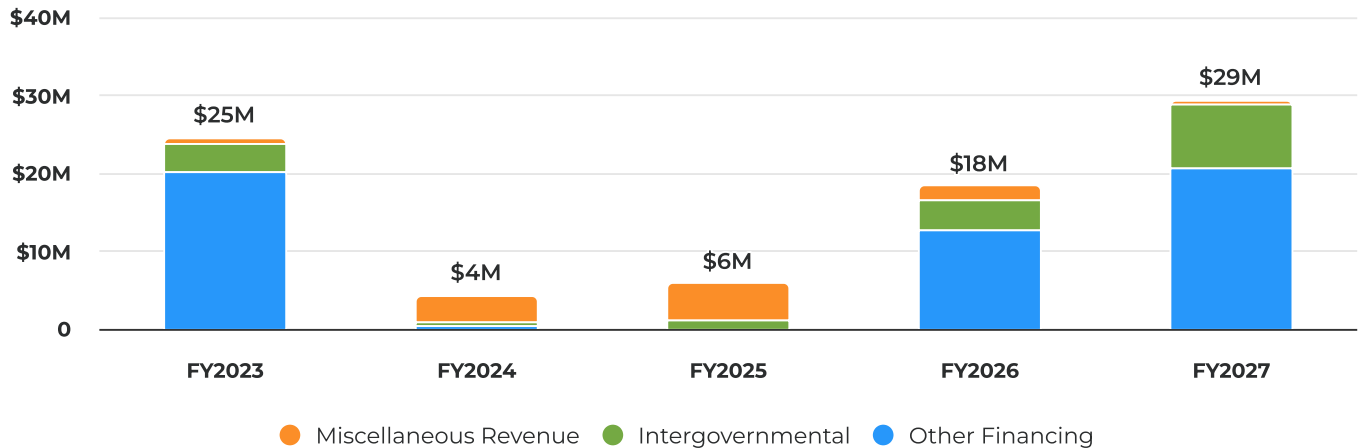
The Capital Projects budget is presented where revenues equal expenses as shown for FY 2026 and FY 2027. Actual numbers for FY 2024 and FY 2025 show expenses above revenue because projects are funded with prior reserves; this also explains why actual revenue is always below budgeted revenue. For FY 2023, expenses are below revenues because the County transferred additional funds into the Capital Projects fund for future projects. Expenses always come in under budget because projects are always budgeted with the hope of getting more work done than possible; this way, projects can continue to move forward if they get ahead of schedule rather than wait until the next budget year to authorize the additional expenses.

Revenues by Source

The Other Financing funds shown in the chart below represent appropriated reserves. In the FY 2027 Budget, these reserves—consisting of prior-year available funds—are being used to finance current-year capital projects. This approach prioritizes utilizing existing funds for construction rather than relying on bond issuance. The budget allocates \$20.7 million in appropriated reserves, derived from realty transfer tax funds set aside in previous years.

Intergovernmental grants serve as the second-largest revenue source, primarily due to Federal Aviation Administration funding, which covers 90 to 95 percent of certain Delaware Coastal Airport projects.

Historical Revenues by Source



The largest revenue source remained Other Financing, which grew by \$8.1 million or 64.4%, reaching \$20.7 million and accounting for 70.4% of the total revenues. Other Financing is a budgeted line item that represents use of savings or an actual figure that represents the transfer of savings from the General Fund. Because there were no transfer of funds from the General Fund to the Capital Projects Fund in FY 2024 and FY 2025, there is no Other Financing represented in the chart.

Intergovernmental revenues saw a significant increase, doubling from \$4 million in FY 2026 to \$8 million in FY 2027. This \$4 million rise corresponds to a additional FAA funding for the airport.

Conversely, Miscellaneous Revenue decreased by \$1.1 million or 62.2%, falling to \$680,000.

FY2027 Revenues by Revenue Source



Other Financing	\$20,685,450	70.44%
Intergovernmental	\$7,999,950	27.24%
Miscellaneous Revenue	\$680,000	2.32%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Intergovernmental					
State Capital Grants	\$290,000	-	-	-	-
FAA Grant	\$863,986	\$3,854,850	\$7,578,900	\$3,724,050	96.61%
State Airport Grant	\$49,525	\$95,391	\$421,050	\$325,659	341.39%
Total Intergovernmental	\$1,203,511	\$3,950,241	\$7,999,950	\$4,049,709	102.52%
Miscellaneous Revenue					
Investment Interest	\$2,169,235	\$1,800,000	\$680,000	-\$1,120,000	-62.22%
Assessment Investment Int	\$118	-	-	-	-
Unreal. Gain or Loss on Invest	\$876,694	-	-	-	-
Gain or Loss on Invest - Assmt	\$40	-	-	-	-
Contributions and Donations	\$1,569,862	-	-	-	-
Total Miscellaneous Revenue	\$4,615,949	\$1,800,000	\$680,000	-\$1,120,000	-62.22%
Other Financing					
Appropriated Reserve	-	\$12,585,221	\$20,685,450	\$8,100,229	64.36%
Total Other Financing	-	\$12,585,221	\$20,685,450	\$8,100,229	64.36%
Total Revenues	\$5,819,460	\$18,335,462	\$29,365,400	\$11,029,938	60.16%

Expenditures by Function

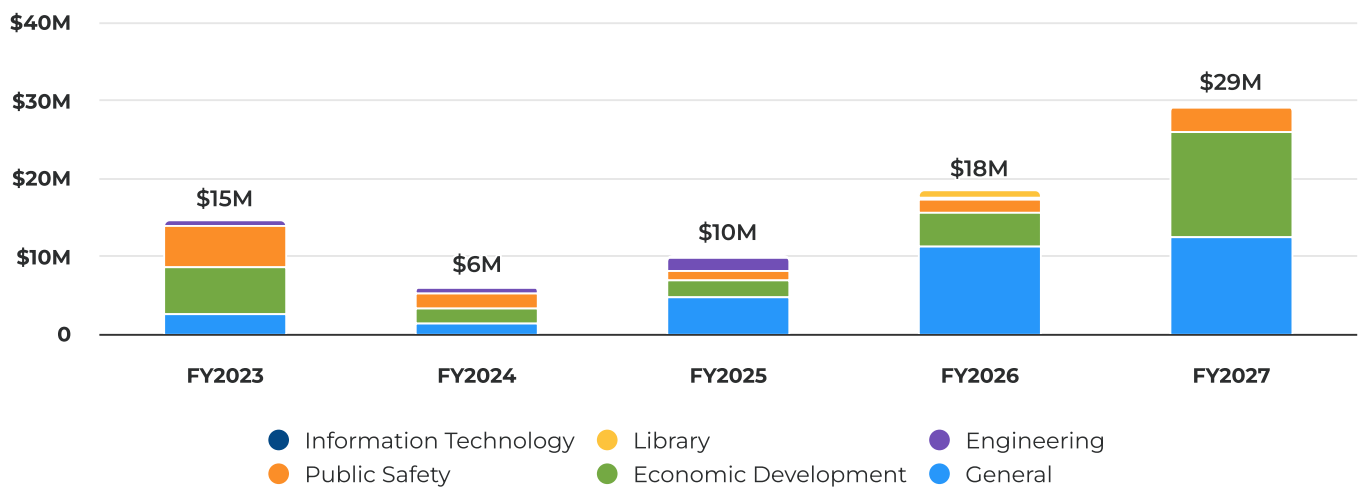
The Delaware Coastal Airport and Business Park are a vital part of the County's economic development; therefore, \$13.6 million is appropriated for improvements and represents 46.4 percent of the capital budget. Improvements to the airport and business park facilities will, hopefully, retain and attract new businesses to the area. The improvements include funding for runway extension, stormwater improvements, and taxiway rehabilitation.

The general expenditures are \$12.3 million, or 41.9 percent of the capital budget, which includes funding for open space, administration annex building project, and building and land improvements.

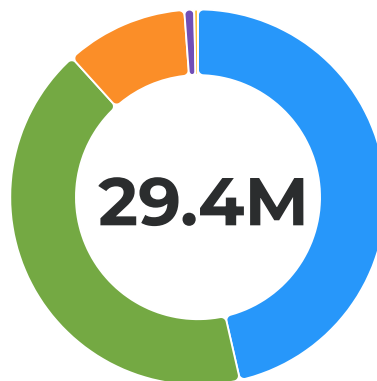
The Public Safety expenditures are 10.5 percent of the capital budget, or \$3.1 million; this funding is for improvements to the emergency operations center and to build paramedic stations to support our growing population.

The remaining capital projects include library improvements and landfill land acquisition.

Historical Expenditures by Function



FY2027 Expenditures by Department



● Economic Development	\$13,626,000	46.40%
● General	\$12,303,000	41.90%
● Public Safety	\$3,091,400	10.53%
● Engineering	\$250,000	0.85%
● Library	\$95,000	0.32%

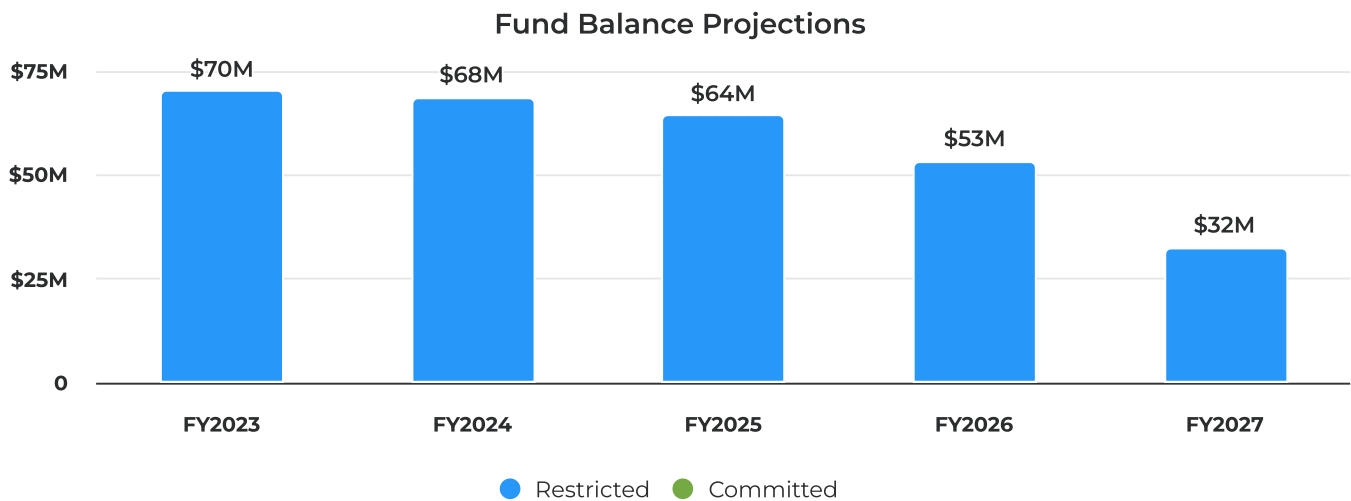
Expenditures by Function

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Public Safety	\$1,212,414	\$1,600,000	\$3,091,400	\$1,491,400	93.21%
Engineering	\$1,617,020	\$250,000	\$250,000	-	-
Library	\$409,776	\$953,330	\$95,000	-\$858,330	-90.03%
Economic Development	\$2,220,092	\$4,235,632	\$13,626,000	\$9,390,368	221.70%
General	\$4,622,612	\$11,296,500	\$12,303,000	\$1,006,500	8.91%
Total Expenditures	\$10,081,914	\$18,335,462	\$29,365,400	\$11,029,938	60.16%

Economic Development includes improvements at the airport and business park. The general category includes the funds to move forward with a new annex administrative building and administration building improvements. Public Safety includes new medic stations and improvements to the Emergency Operations Complex.

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 will keep declining until the County replenishes the Capital Fund with reserves from the General Fund.

Fund Balance Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (\$ Change)	FY 2026 vs. FY 2027 (% Change)
Committed	\$44,080	\$44,080	\$44,080	-	-
Restricted	\$64,192,266	\$53,075,045	\$32,389,595	-\$20,685,450	-38.97%
Total Fund Balance	\$64,236,346	\$53,119,125	\$32,433,675	-\$20,685,450	-38.94%

This budget uses \$20.7 million of savings (fund balance) on capital projects. Money has been set aside over the years to fund capital projects with savings rather than obtaining debt. Therefore, it is anticipated to spend the money in this fund down. If future projects need more funding, the intent would be to move funds from the General Fund to replenish this fund.

Use of Fund Balance in Current Budget

The County budgeted \$20.7 million to fund one-time projects. Below are the details of the change to Fund Balance by using these saved funds.

Description	Amount
Beginning FY 2026 Projected Fund Balance	\$ 53,119,125
Less: Airport/Business Park net of funding	5,626,050
Land Acquisition/Improvements	5,818,000
Building Acquisitions and Building Improvements	6,496,400
EMS Stations	2,650,000
Library Improvements	95,000
Projected Ending Fund Balance for Capital Projects Fund	\$ 32,433,675

Sewer Fund

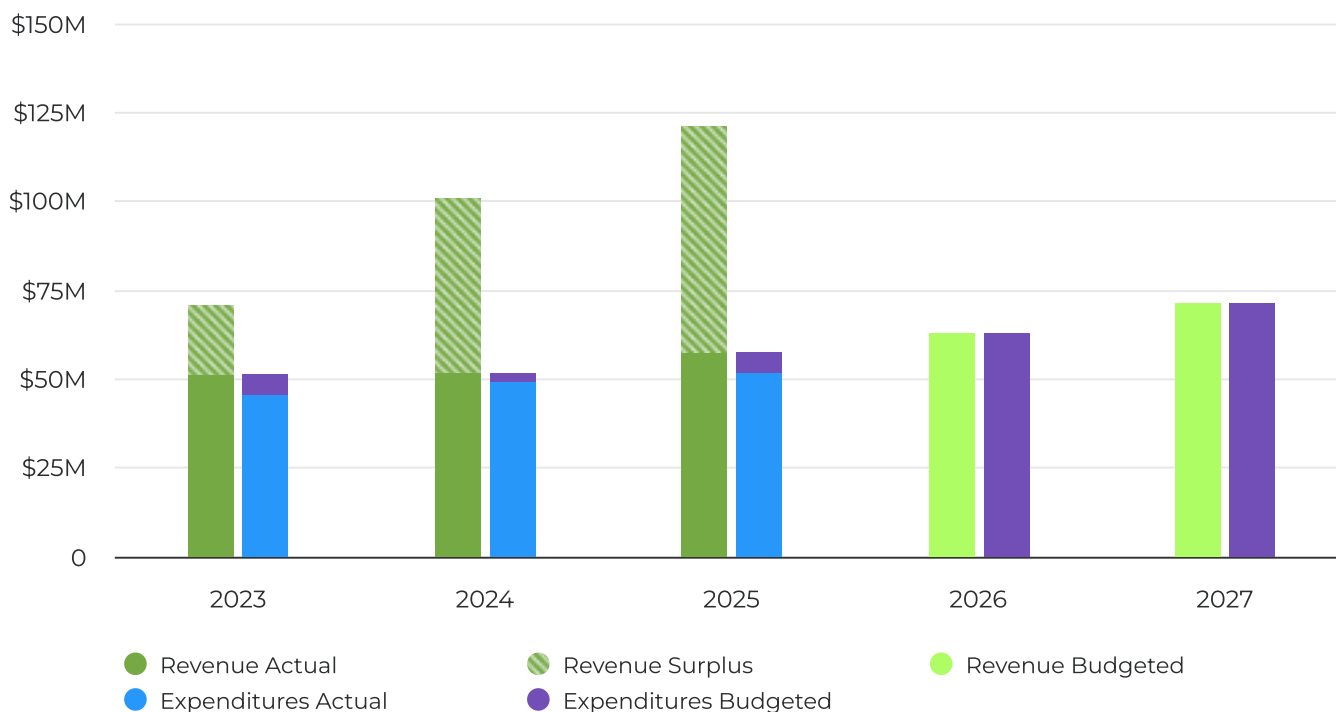
The Sewer Fund is an Enterprise Fund. The Sewer Fund accounts for the operations of our Unified Sewer District. It is operated in a manner similar to a private enterprise, where the intent is that costs of providing the sewer service are recovered primarily through user charges.

Summary

SEWER FUND BUDGET: \$71,351,115

The Sewer Fund increased by \$8.5 million, or 13.5 percent. The increase is \$4.9 million for pump station and treatment plant capital improvements, \$1.6 million for various professional services, and \$2.0 million due to operational costs rising from inflation and additional users connecting to the system.

Revenues vs Expenditures Summary



For the Sewer Fund in 2027, the budgeted expenditures are \$71.4 million, representing a 13.54% increase from the 2026 budgeted expenditures of \$62.8 million. Similarly, the budgeted revenues for 2027 are also \$71.4 million, which is a 13.54% increase compared to the 2026 budgeted revenues of \$62.8 million. Revenue surpluses are realized in completed fiscal years due to the collection of connection fees. These fees are set aside to use for future improvements and expansions.

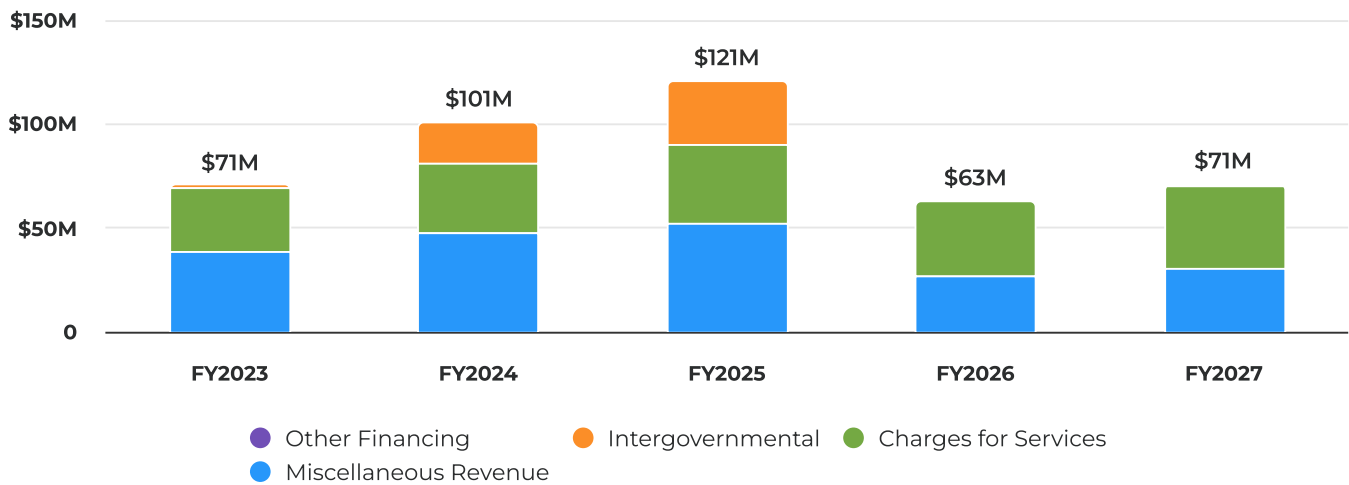
This consistent percentage increase in both revenues and expenditures from 2026 to 2027 highlights a proportional growth in the Sewer Fund's financial planning for the target year.

Revenues by Revenue Source

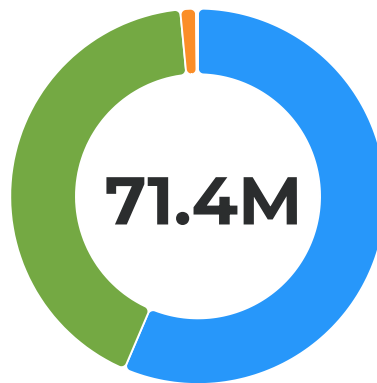
The largest revenue source is charges for services, totaling \$40.3 million, or 56.4 percent of total revenues. The majority of this revenue is generated from sewer services charges. Miscellaneous revenue includes assessment fees, which are used to pay sewer debt, and connection fees, which fund future sewer expansion and improvements.

In FY 2023 through FY 2025, intergovernmental revenues included American Rescue Plan Act funds for sewer plant capital improvements, as well as grants from Delaware’s State Revolving Fund and the U.S. Department of Agriculture for septic elimination projects.

Historical Revenue by Revenue Source



FY2027 Revenues by Revenue Source



Charges for Services	\$40,256,444	56.42%
Miscellaneous Revenue	\$30,006,621	42.05%
Intergovernmental	\$972,550	1.36%
Other Financing	\$115,500	0.16%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Intergovernmental					
Federal Capital Grants	\$18,744,842	-	\$972,550	\$972,550	-
State Capital Grants	\$12,473,104	-	-	-	-
Total Intergovernmental	\$31,217,946	-	\$972,550	\$972,550	-
Miscellaneous Revenue					
Operating Investment Int	\$429,514	\$375,000	\$425,000	\$50,000	13.33%
Gain or Loss on Invest - Oper	\$165,976	-	-	-	-
Penalties and Interest	\$298,551	\$142,680	\$238,000	\$95,320	66.81%
Rents	\$6,619	\$10,000	\$103,000	\$93,000	930.00%
Miscellaneous Revenues	\$429,203	\$308,550	\$300,000	-\$8,550	-2.77%
Lease Financing	\$79,714	\$25,400	-	-\$25,400	-100.00%
Disposal of Equipment	\$558,250	-	-	-	-
Assessment Investment Int	\$785,440	\$250,000	\$763,000	\$513,000	205.20%
Transmission Investment Int	\$1,798,336	\$400,000	\$1,000,000	\$600,000	150.00%
Expansion Investment Int	\$1,323,738	\$275,000	\$1,000,000	\$725,000	263.64%
Interest Income- Leases	\$4,183	\$3,400	-	-\$3,400	-100.00%
Gain or Loss on Invest - Assmt	\$241,246	-	-	-	-
Gain or Loss on Invest - Trans	\$760,032	-	-	-	-
Gain or Loss on Invest - Expan	\$523,417	-	-	-	-
Connection Fees	\$18,774,842	\$12,764,000	\$13,104,000	\$340,000	2.66%
Assessment Fees	\$11,170,442	\$9,187,937	\$9,417,725	\$229,788	2.50%
Capitalized Ord 38 Fees	\$15,020,022	\$3,100,000	\$3,655,896	\$555,896	17.93%
Total Miscellaneous Revenue	\$52,369,522	\$26,841,967	\$30,006,621	\$3,164,654	11.79%
Charges for Services					
Service Charges	\$31,558,310	\$32,699,040	\$37,095,904	\$4,396,864	13.45%
Permit Fees	\$358,410	\$348,500	\$300,040	-\$48,460	-13.91%
Holding Tank Fees	\$660,377	\$550,000	\$620,000	\$70,000	12.73%
Misc Operating Fees	\$2,116,169	\$186,450	\$350,000	\$163,550	87.72%
Plan Review Cost	\$338,615	\$300,000	\$350,000	\$50,000	16.67%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Construction Inspection	\$1,449,928	\$1,500,000	\$1,300,000	-\$200,000	-13.33%
Biosolids Revenue	\$834,324	\$300,000	\$240,500	-\$59,500	-19.83%
Total Charges for Services	\$37,316,133	\$35,883,990	\$40,256,444	\$4,372,454	12.18%
Other Financing					
Interfund Transfers In	\$115,500	\$115,500	\$115,500	-	-
Total Other Financing	\$115,500	\$115,500	\$115,500	-	-
Total Revenues	\$121,019,101	\$62,841,457	\$71,351,115	\$8,509,658	13.54%

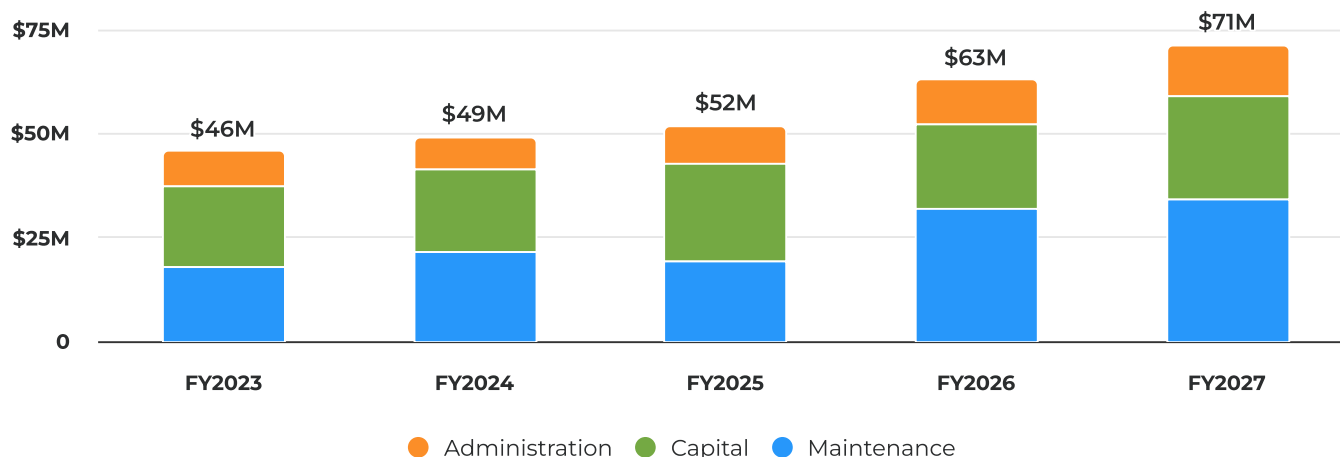
The significant increase in miscellaneous revenue in FY 2025 is primarily due to the collection of connection fees and capitalized Ordinance 38 fees, which were intentionally not included in the budget. Connection fees are not budgeted to be spent in the year they are collected, and Ordinance 38 fees are tied to capital assets, so they do not appear as operating expenses.

Expenditures by Function

Enterprise expenses are categorized into three general areas:

1. Administrative costs, which include clerical and engineering support, are incurred to assist the sewer operations staff in the Environmental Services Division.
2. Operations and maintenance costs are expenses associated with maintaining and operating the physical sewer system; this system includes four wastewater treatment facilities, over 410 pump stations and over 1055 miles of pipe. These costs are generated through the Environmental Services Division of the Engineering Department.
3. Capital expenses include large projects managed by Engineering Administration.

Historical Expenditures by Function

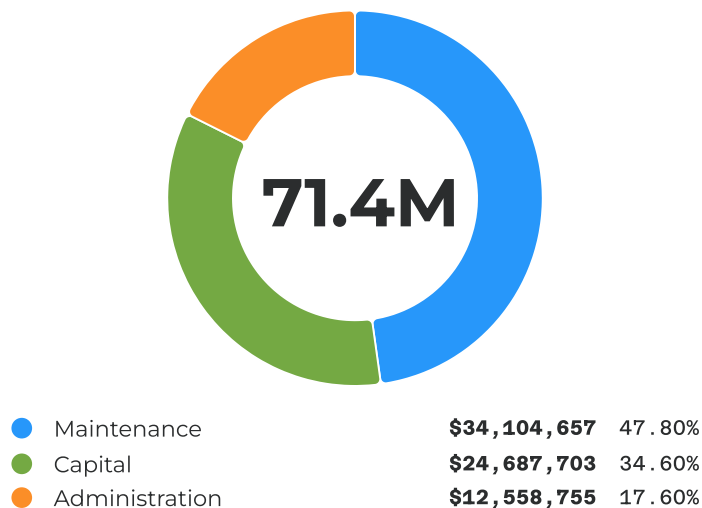


The maintenance function is the largest expense of sewer operations at \$34.1 million, or 47.8% of the sewer department's total budget. This category includes treatment plant employees, utilities to run the system, capital



purchases to support daily operations, and other daily operational costs such as utilities. With the continual increase in customers served and inflation consistently on the rise, it is no surprise that this category increases each year.

FY2027 Expenditures by Department



Expenditures by Function

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Administration	\$9,126,166	\$10,800,529	\$12,558,755	\$1,758,226	16.28%
Maintenance	\$19,170,184	\$31,726,775	\$34,104,657	\$2,377,882	7.49%
Capital	\$23,567,126	\$20,314,153	\$24,687,703	\$4,373,550	21.53%
Total Expenditures	\$51,863,476	\$62,841,457	\$71,351,115	\$8,509,658	13.54%

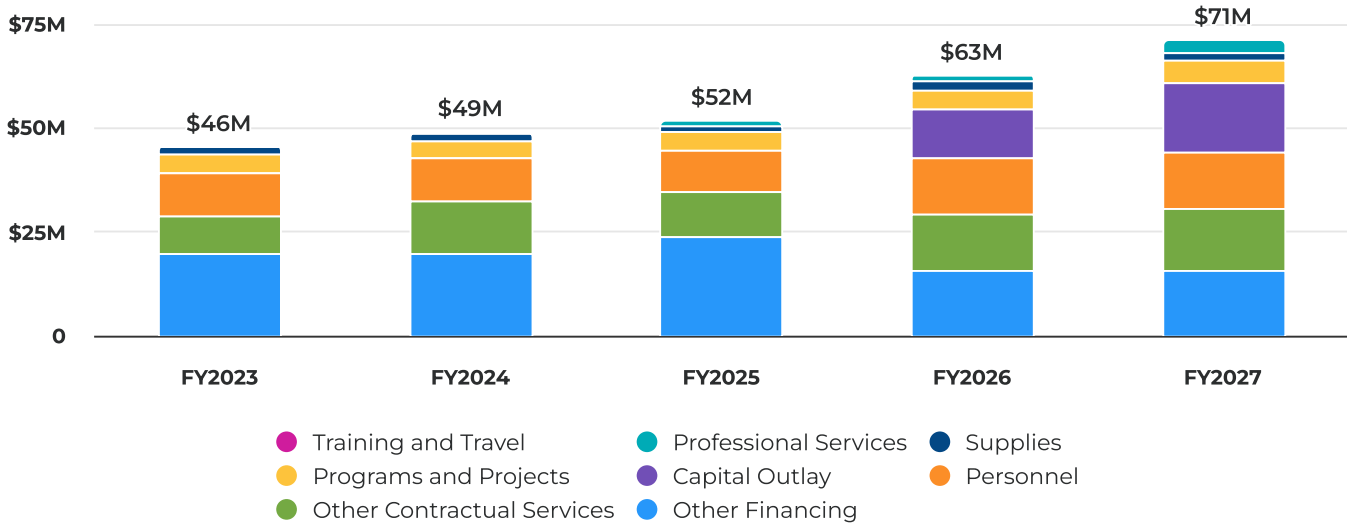
Due to pump station rebuilds/replacements, Capital is seeing the largest increase in expenses.

Expenditures by Categories

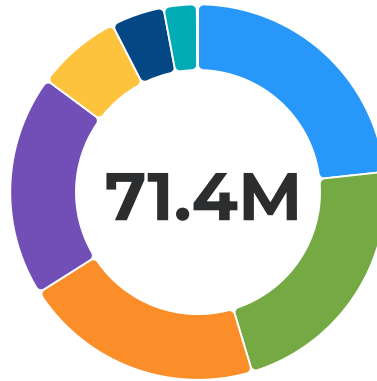
As demonstrated in the chart below, Capital Outlay is the largest expenditure. It should be noted that Capital Outlay does not exist in FY 2023 through FY 2025 completed years, as this category shows as an asset in those years. However, in those completed years, Other Financing appears, and this is for the depreciation expense of previously purchased assets. In the budgeted years of 2026 and 2027, Other Financing represents debt payments made on financed infrastructure. FY 2027's budget includes the \$15.7 million in these payments. As mentioned before, the principal payments do not show on the financial statements as expenses. Therefore, in completed FY's 2023 through 2025, these payments do not appear in the chart as they are a reduction in debt owed on the balance sheet.

Because the Enterprise Funds use full accrual accounting for the financial statements and modified accrual accounting for the budget, analyzing the 5-year trend graph can be challenging. This chart is most helpful when looking at the trends in the expenses categories of personnel, other contractual services, and projects.

Historical Expenditures by Categories



FY2027 Expenditures by Object



Object	Amount	Percentage
Capital Outlay	\$16,605,844	23.27%
Other Financing	\$15,747,759	22.07%
Other Contractual Services	\$14,754,987	20.68%
Personnel	\$13,646,276	19.13%
Programs and Projects	\$5,220,137	7.32%
Professional Services	\$3,271,500	4.59%
Supplies	\$2,032,297	2.85%
Training and Travel	\$72,315	0.10%

Expenditures by Categories

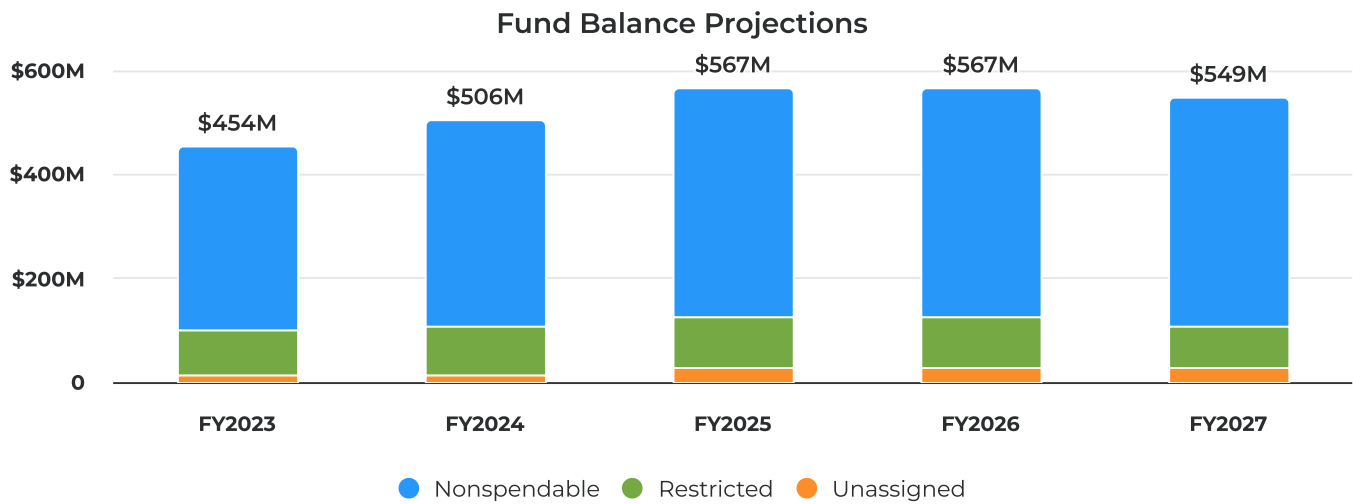
Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$9,962,332	\$13,586,889	\$13,646,276	\$59,387	0.44%
Professional Services	\$1,375,451	\$1,692,300	\$3,271,500	\$1,579,200	93.32%
Other Contractual Services	\$10,914,576	\$13,395,556	\$14,754,987	\$1,359,431	10.15%
Supplies	\$1,598,132	\$2,104,335	\$2,032,297	-\$72,038	-3.42%
Programs and Projects	\$4,369,698	\$4,610,674	\$5,220,137	\$609,463	13.22%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Training and Travel	\$33,914	\$47,200	\$72,315	\$25,115	53.21%
Capital Outlay	-	\$11,656,744	\$16,605,844	\$4,949,100	42.46%
Other Financing	\$23,609,373	\$15,747,759	\$15,747,759	-	-
Total Expenditures	\$51,863,476	\$62,841,457	\$71,351,115	\$8,509,658	13.54%

Fund Balance/Net Position

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 Net Position in sewer. Net Position is defined as the difference between assets and liabilities. The balance in this account is created from the cumulative results of actual revenues and expenditures over time.



The chart above presents actual year end amounts for FY 2023 through FY 2025, while FY 2026 and FY 2027 reflect projected figures. Nonspendable amounts represent investments in capital assets. Restricted amounts consist of funds designated for employee and pension benefits, as well as construction and debt obligations. Unassigned amounts represent the portion of funds available for all other expenditures.

There is no use of reserves being used in the sewer budget.

Water Fund

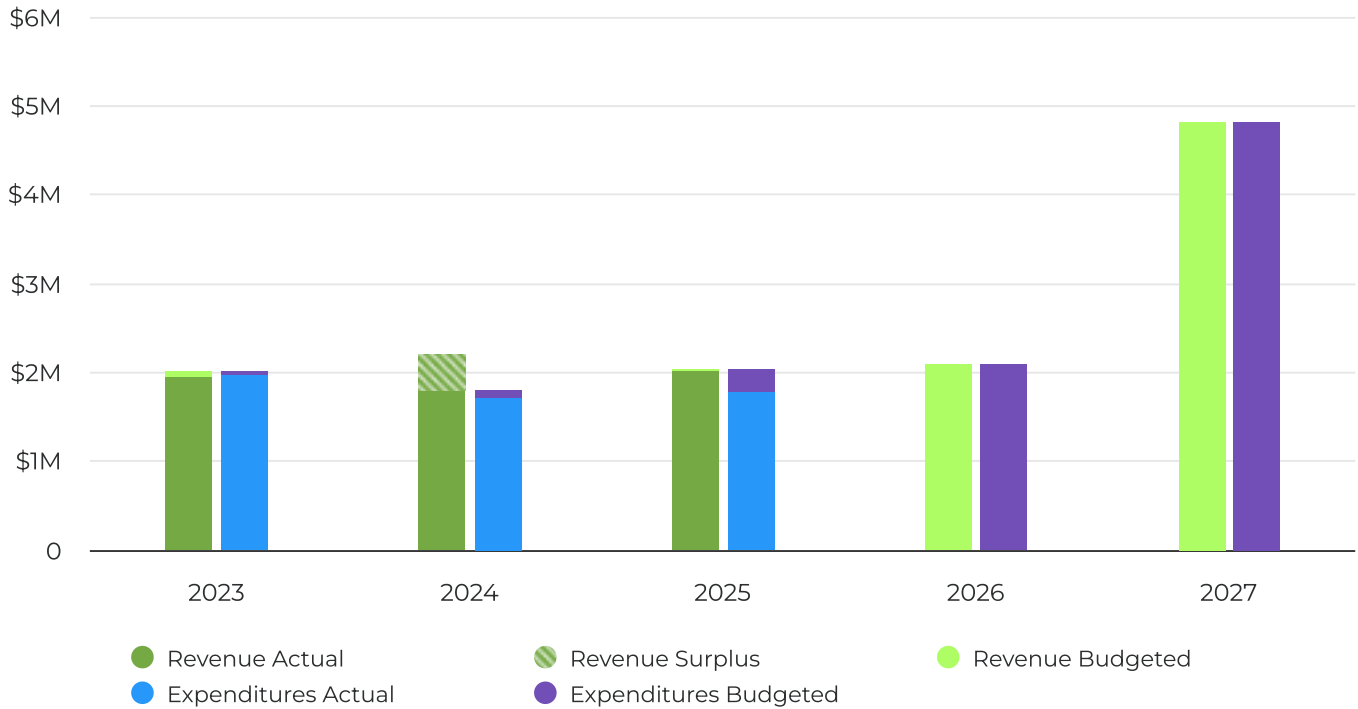
The Water Fund is an Enterprise Fund. The Water Fund accounts for the operations of the County's water district. It is operated in a manner similar to a private enterprise, where the intent is that costs of providing the water service are recovered primarily through user charges.

Summary

Water Fund Budget: \$4,810,611

The Water Fund increased \$2,722,000, or 130.4 percent. This increase is due to the water tower maintenance.

Revenues vs Expenditures Summary



The completed fiscal year of 2024 includes 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 2024 did not generate surpluses. These years are where capital grants were recorded covering expenses that were not recorded in the same manner in the same year.

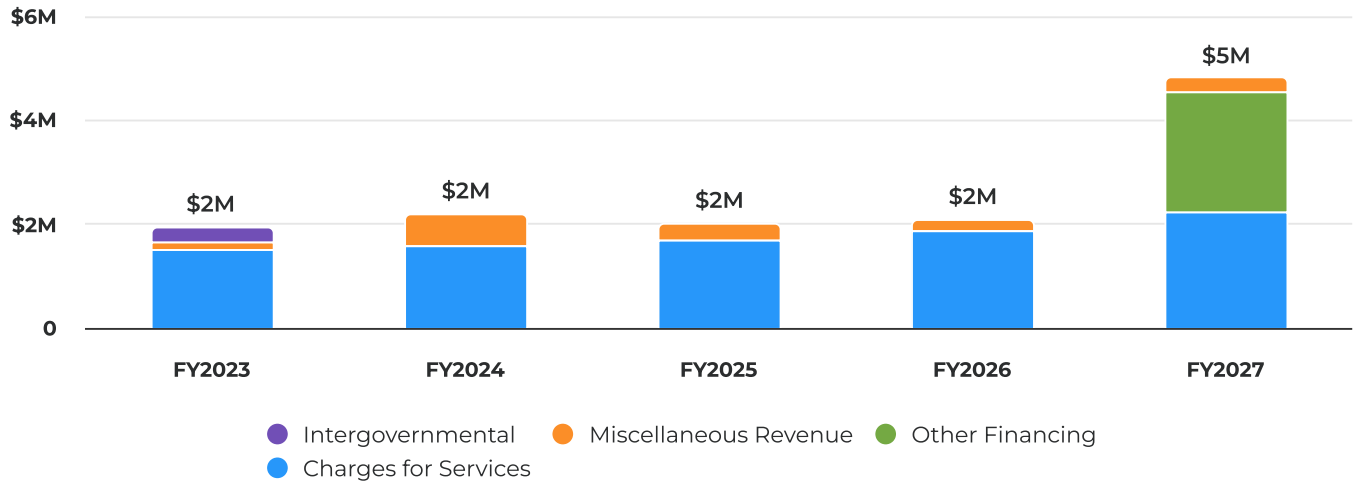
In the FY 2027 budget for the Water Fund, both expenditures and revenues are budgeted at \$4.8 million, reflecting a significant increase of 130.4 percent compared to the FY 2026 budgeted amounts of \$2.1 million.

Water tower maintenance will occur in FY 2027, but was planned for in the previous fiscal years. During FY 2026, a reserve fund was set aside to help cover some of the associated costs.



Revenues by Revenue Source

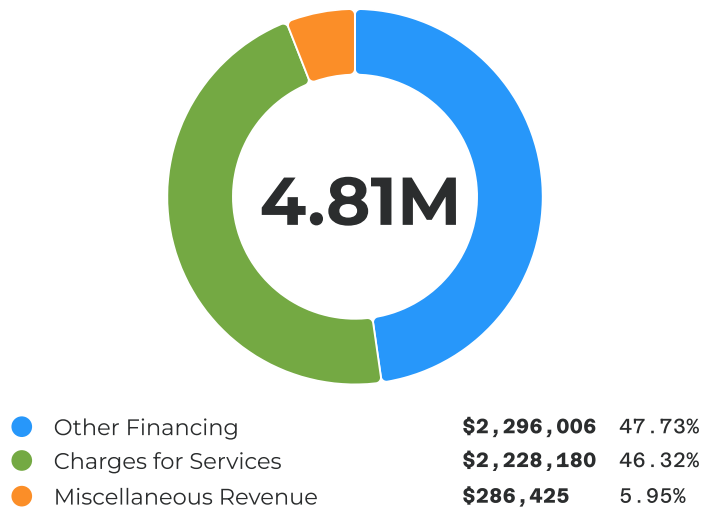
Historical Revenue by Revenue Source



The Water Fund’s total revenue for FY 2027 is \$4.8 million, representing a 130.4 percent increase over the FY 2026 total of \$2.1 million. This significant growth is primarily driven by the reserve fund being used to help cover the large maintenance costs. The reserve accounts for \$2.3 million, or 47.7 percent of total FY 2027 revenue, compared to no use of such revenue in the prior year.

Charges for Services remain a major revenue source, increasing from \$1.9 million in FY 2026 to \$2.2 million (46.3 percent of the total) in FY 2027. This category rose by \$358,300, driven by rate adjustments and the addition of new users connecting to the water system. Despite this increase in absolute terms, its share of total revenue declined due to the substantial increase in Other Financing Sources.

FY 2027 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Miscellaneous Revenue					
Operating Investment Int	\$45,344	\$12,300	\$34,150	\$21,850	177.64%
Gain or Loss on Invest - Oper	\$19,544	-	-	-	-
Penalties and Interest	\$11,545	\$8,300	\$11,545	\$3,245	39.10%
Rents	\$102,835	\$106,000	\$109,080	\$3,080	2.91%
Disposal of Equipment	\$146	-	-	-	-
Assessment Investment Int	\$25,125	\$10,100	\$20,000	\$9,900	98.02%
Transmission Investment Int	\$30,573	\$11,580	\$22,000	\$10,420	89.98%
Expansion Investment Int	\$887	-	-	-	-
Interest Income- Leases	\$6,836	-	-	-	-
Gain or Loss on Invest - Assmt	\$5,476	-	-	-	-
Gain or Loss on Invest - Trans	\$7,908	-	-	-	-
Gain or Loss on Invest - Expan	\$267	-	-	-	-
Connection Fees	\$57,900	\$30,000	\$30,000	-	-
Assessment Fees	-	\$40,000	\$59,650	\$19,650	49.12%
Total Miscellaneous Revenue	\$314,386	\$218,280	\$286,425	\$68,145	31.22%
Charges for Services					
Service Charges	\$1,650,946	\$1,829,400	\$2,179,380	\$349,980	19.13%
Misc Operating Fees	\$15,610	\$12,000	\$15,000	\$3,000	25.00%
Plan Review Cost	\$3,080	-	-	-	-
Fire Service Fee	\$28,148	\$28,500	\$33,800	\$5,300	18.60%
Total Charges for Services	\$1,697,784	\$1,869,900	\$2,228,180	\$358,280	19.16%
Other Financing					
Appropriated Reserve	-	-	\$2,296,006	\$2,296,006	-
Total Other Financing	-	-	\$2,296,006	\$2,296,006	-
Total Revenues	\$2,012,170	\$2,088,180	\$4,810,611	\$2,722,431	130.37%

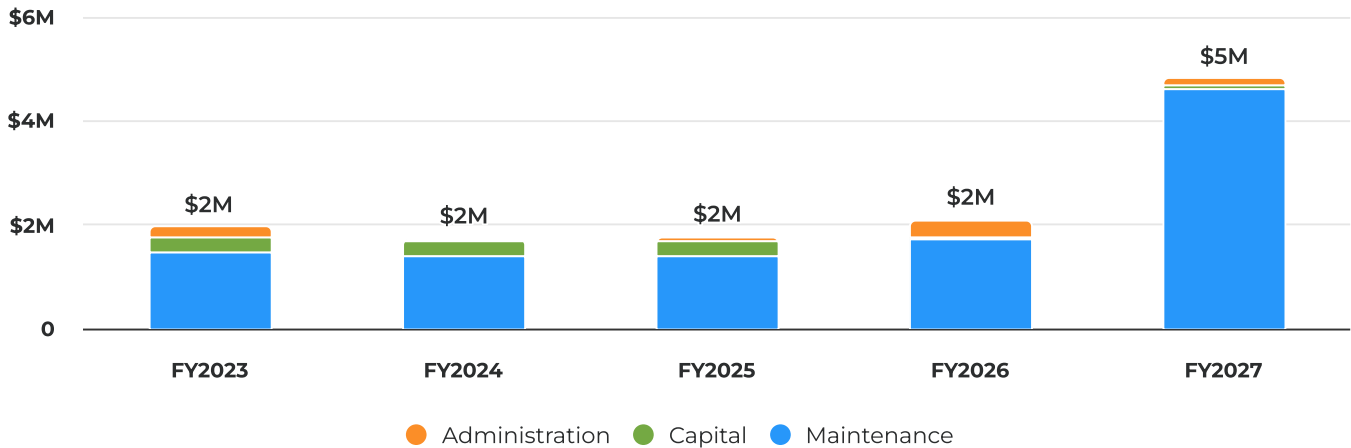


Expenditures by Function

Enterprise expenses are categorized into three general areas:

1. Administrative costs, which include clerical and engineering support services that assist water operations staff. These costs are generated by the Engineering Administration division who support Environmental Services.
2. Operations and maintenance costs are associated with maintaining and operating the physical water system, which includes one water treatment facility and a storage tower. These costs would include capital purchases made to maintain the system. All costs in this category are generated by the Environmental Services Division.
3. Capital expenses consist of debt payments on recently added water infrastructure.

Historical Expenditures by Function



The maintenance function is the largest expense category within the water system. It includes personnel costs for water system employees, water purchases, and other day-to-day operational expenses.

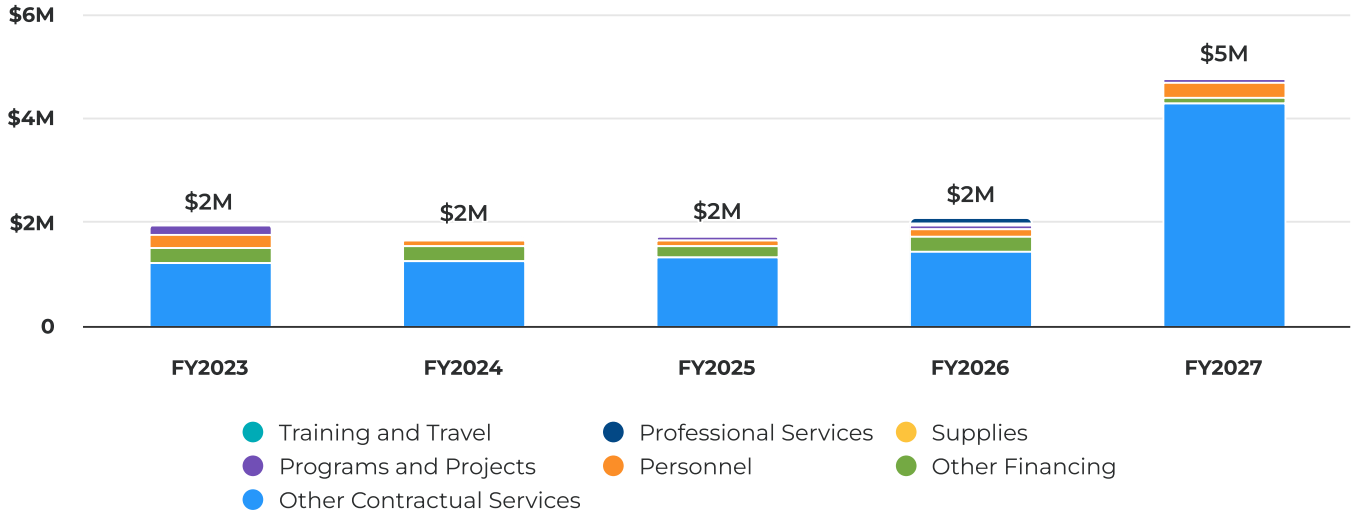
Expenditures by Function

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Administration	\$81,074	\$331,795	\$143,642	-\$188,153	-56.71%
Maintenance	\$1,399,153	\$1,709,214	\$4,609,049	\$2,899,835	169.66%
Capital	\$288,992	\$47,171	\$57,920	\$10,749	22.79%
Total Expenditures	\$1,769,219	\$2,088,180	\$4,810,611	\$2,722,431	130.37%



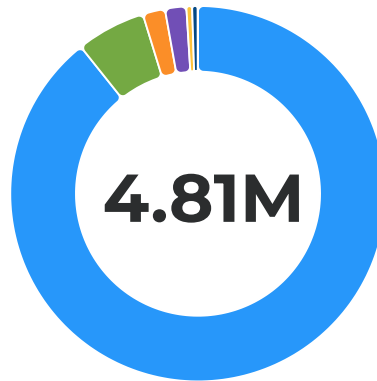
Expenditures by Type

Historical Expenditures by Type



The largest category, Other Contractual Services, increased by \$2.9 million, or 203.5%, to \$4.3 million, representing 89.3% of the total budget, up from 67.8% in FY 2026. This category increased due to the water tower maintenance.

FY 2027 Expenditures by Object



Object	Amount	Percentage
Other Contractual Services	\$4,295,284	89.29%
Personnel	\$286,715	5.96%
Programs and Projects	\$93,142	1.94%
Other Financing	\$87,920	1.83%
Supplies	\$23,750	0.49%
Professional Services	\$22,800	0.47%
Training and Travel	\$1,000	0.02%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$105,410	\$150,480	\$286,715	\$136,235	90.53%
Professional Services	\$10,830	\$121,525	\$22,800	-\$98,725	-81.24%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Contractual Services	\$1,307,214	\$1,415,047	\$4,295,284	\$2,880,237	203.54%
Supplies	\$51,677	\$39,750	\$23,750	-\$16,000	-40.25%
Programs and Projects	\$59,807	\$60,419	\$93,142	\$32,723	54.16%
Training and Travel	-	\$1,500	\$1,000	-\$500	-33.33%
Other Financing	\$234,280	\$299,459	\$87,920	-\$211,539	-70.64%
Total Expenditures	\$1,769,219	\$2,088,180	\$4,810,611	\$2,722,431	130.37%

Fund Balance/Net Position

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 water funds are represented in the County's financial statements as Net Position. Net position is the residual difference between a government's asset/deferred outflows and liabilities/deferred inflows, representing the net worth of the entity. Similar to equity in private business, it is reported in government-wide financial statements (accrual basis) and is categorized into three components: Net Investment in Capital Assets (Nonspendable below), Restricted, and Unrestricted (Unassigned).

Net Position Projections



The chart above presents actual year-end amounts for FY 2023 through FY 2025, while FY 2026 and FY 2027 reflect projected figures. Nonspendable amounts represent investments in capital assets. Restricted amounts consist of funds designated for employee and pension benefits, as well as construction and debt obligations. Unassigned amounts represent the portion of funds available for all other expenditures. The restricted and unassigned amounts are being used in FY 2027 to help cover the cost of the tower maintenance.

Fiduciary Funds

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 Other Post-Retirement Employee Benefit Trust Fund. Although reflected in the budget book, these are not appropriated funds in the budget ordinance.

The expenses below reflect that pensioners will receive a 1.50 percent cost-of-living adjustment.

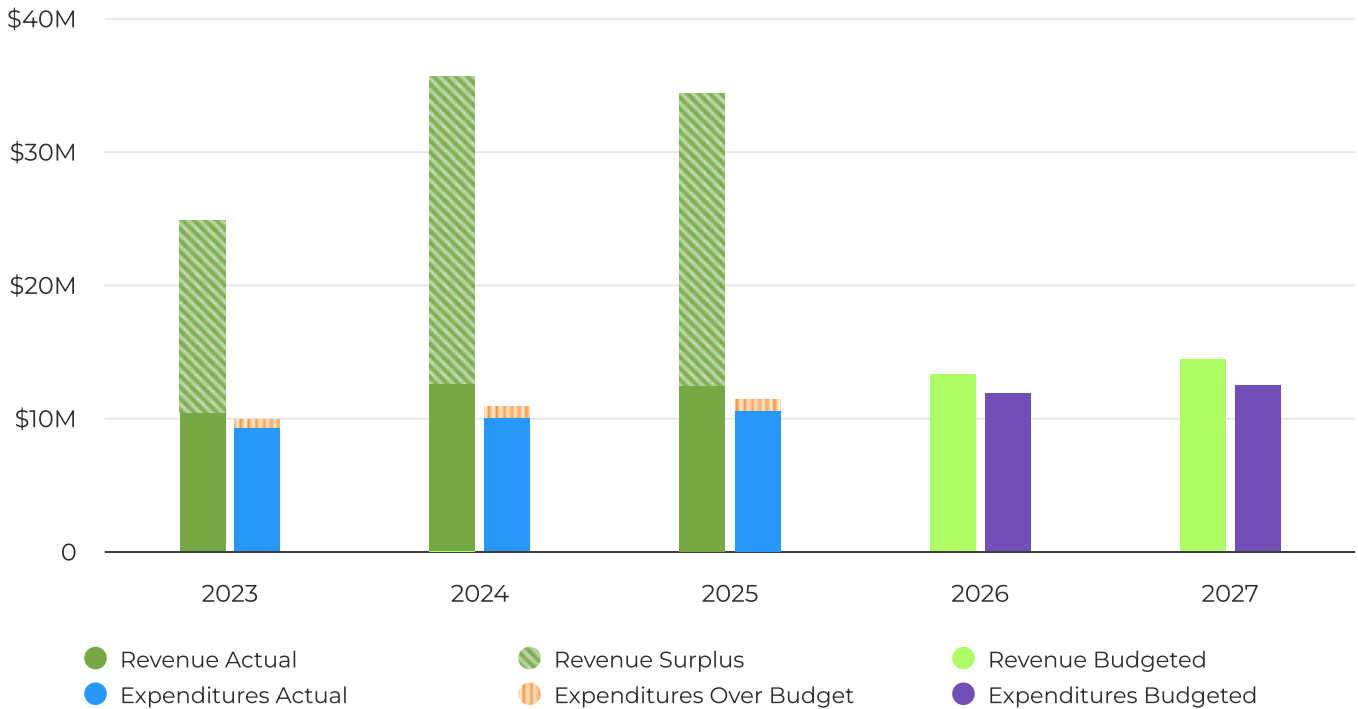
Summary

FIDUCIARY FUNDS BUDGET: \$12,462,800

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.

If investments exceed budgeted interest revenue, this is when actual revenue exceeds budgeted revenue. The County's actuarial assumptions use an assumed rate of return of 6.75%. Investments have exceeded the assumed rate of return in the last 3 completed fiscal years.

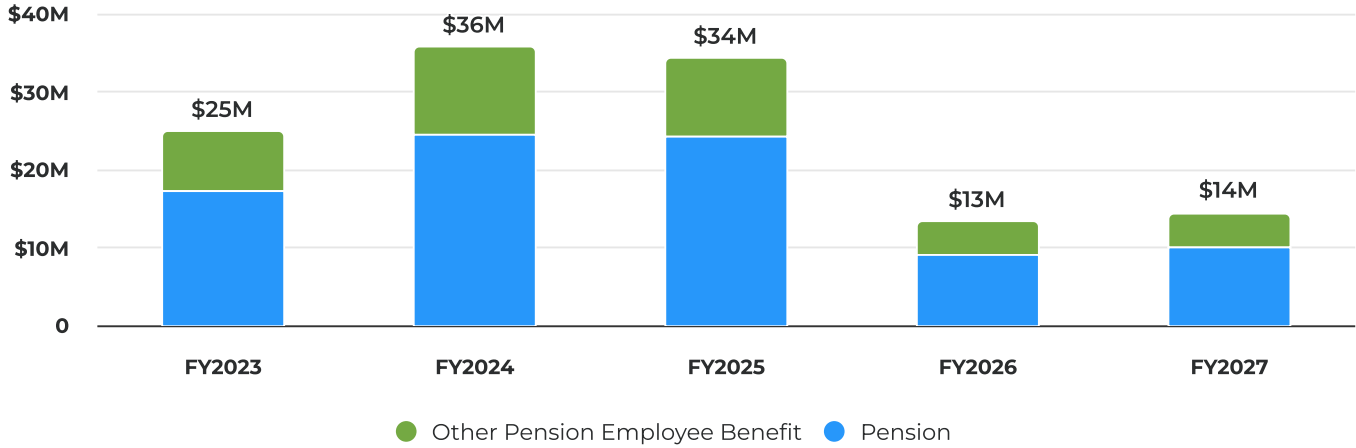
Revenues vs Expenditures Summary



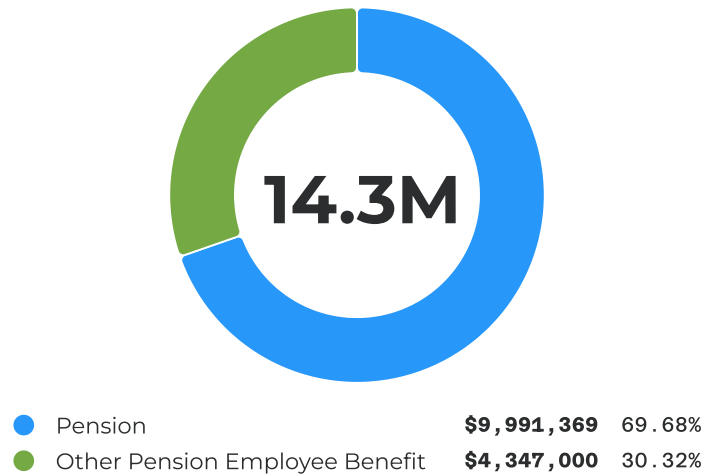
Revenues by Fund

The chart above presents actual year-end amounts for FY 2023 through FY 2025, while FY 2026 and FY 2027 reflect projected figures. The large increases in FY 2024 and FY 2025 were the result of a gain on investments.

Historical Revenues by Fund



FY 2027 Revenues by Fund



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Pension	\$24,256,110	\$9,124,184	\$9,991,369	\$867,185	9.50%
Other Pension Employee Benefit	\$10,061,536	\$4,147,000	\$4,347,000	\$200,000	4.82%
Total Revenues	\$34,317,646	\$13,271,184	\$14,338,369	\$1,067,185	8.04%



Revenues by Source

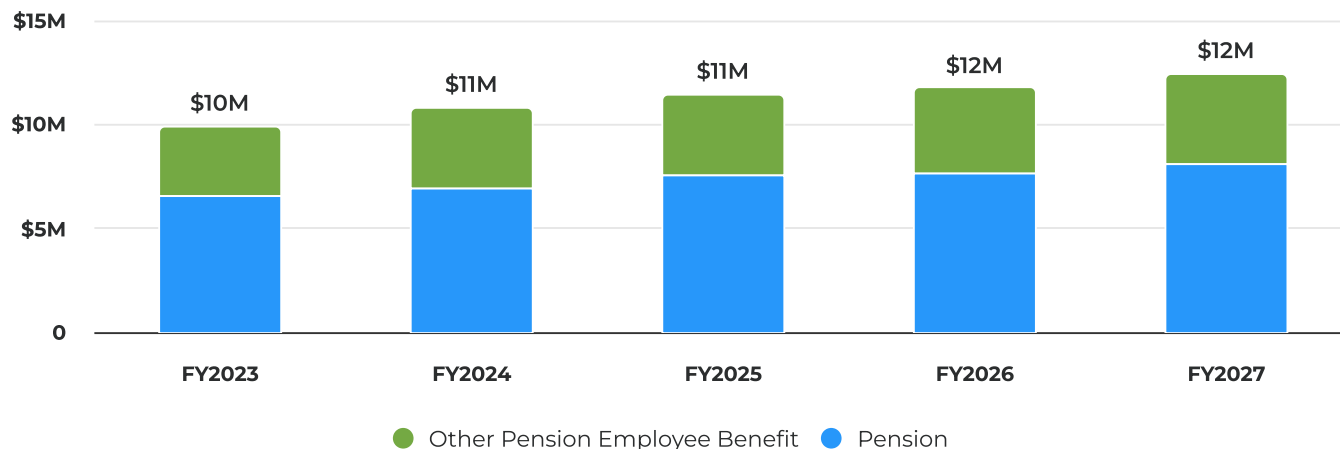
Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Miscellaneous Revenue					
Investment Interest	\$6,780,129	\$3,000,000	\$4,000,000	\$1,000,000	33.33%
Unreal Gain or Loss on Invest	\$12,133,219	-	-	-	-
Pension Contribution	\$4,688,420	\$5,574,184	\$5,291,369	-\$282,815	-5.07%
Employee Contribution	\$654,343	\$550,000	\$700,000	\$150,000	27.27%
Investment Interest - OPEB	\$2,995,810	\$2,188,503	\$2,185,764	-\$2,739	-0.13%
Unreal Gain/Loss OPEB	\$4,683,048	-	-	-	-
OPEB Contribution	\$2,382,678	\$1,958,497	\$2,161,236	\$202,739	10.35%
Total Miscellaneous Revenue	\$34,317,646	\$13,271,184	\$14,338,369	\$1,067,185	8.04%
Total Revenues	\$34,317,646	\$13,271,184	\$14,338,369	\$1,067,185	8.04%

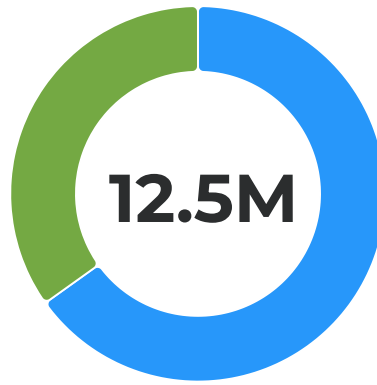
Expenditures by Fund

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

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



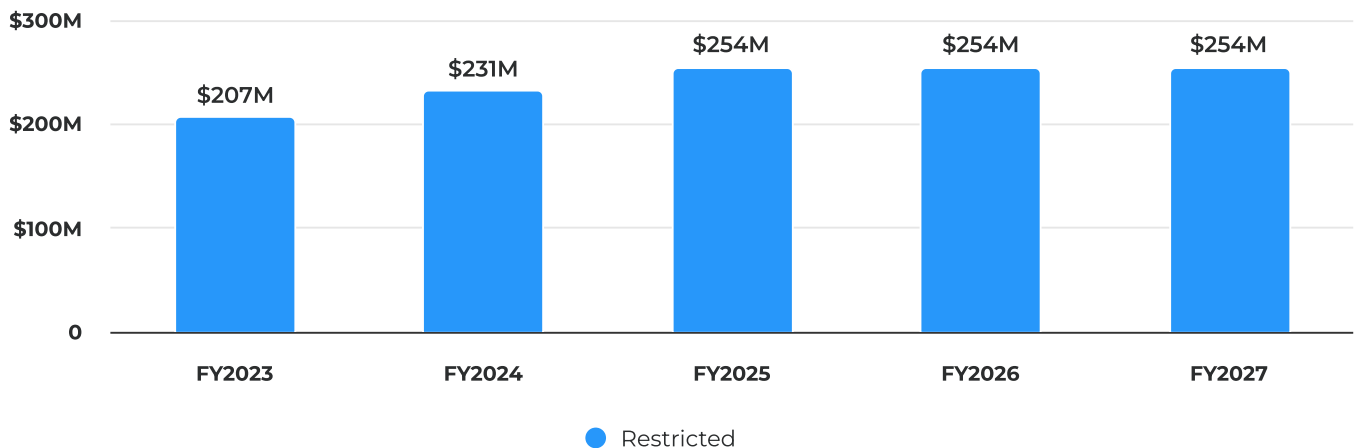
● Pension	\$8,115,800 65.12%
● Other Pension Employee Benefit	\$4,347,000 34.88%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Pension	\$7,508,685.22	\$7,637,000.00	\$8,115,800.00	\$478,800.00	6.27%
Other Pension Employee Benefit	\$3,937,124.68	\$4,147,000.00	\$4,347,000.00	\$200,000.00	4.82%
Total Expenditures	\$11,445,809.90	\$11,784,000.00	\$12,462,800.00	\$678,800.00	5.76%

Fund Balance/Net Position

Net Position Projections



Grant (ARPA) Fund

This fund has been created to track the \$45.5 million Sussex County received from the federal government. In the financial statements, the expenses are located in the appropriate fund (general or sewer fund).

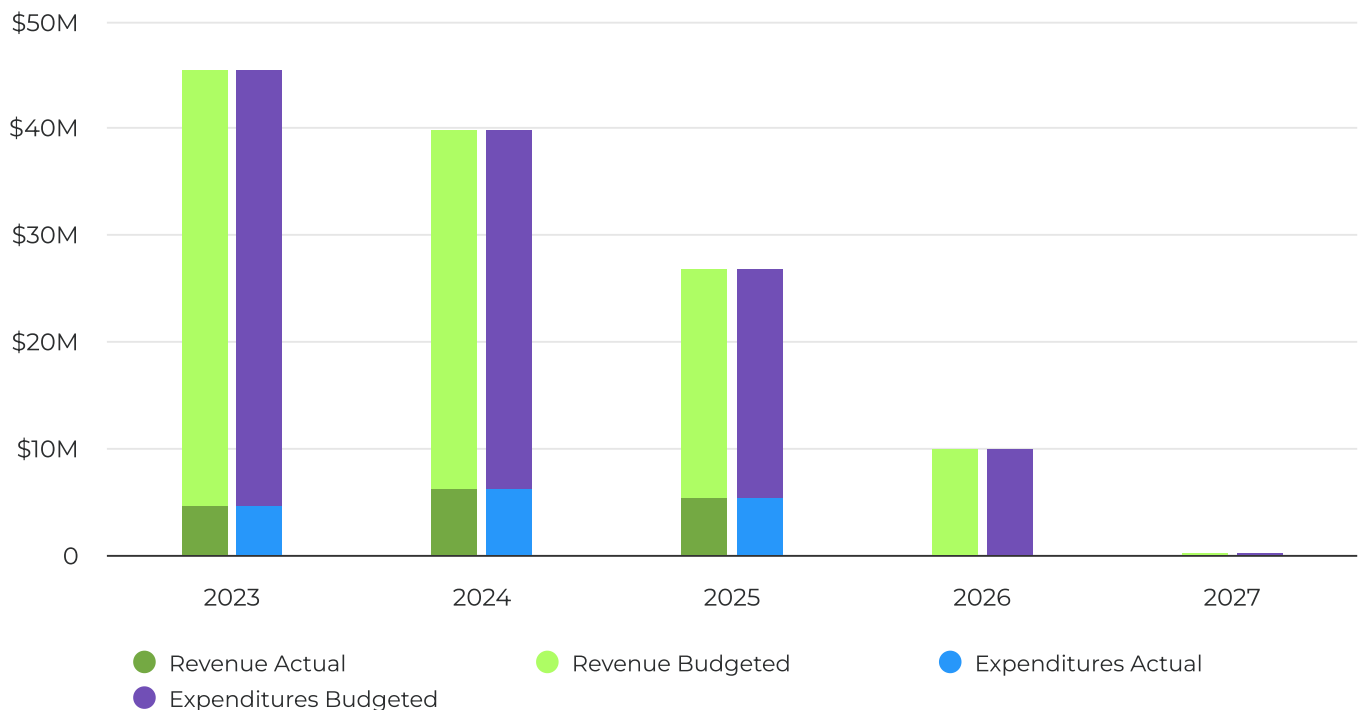
Summary

GRANT (ARPA) FUND BUDGET: \$222,010

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 the necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure and to expand access to broadband internet.

Revenues vs Expenditures Summary

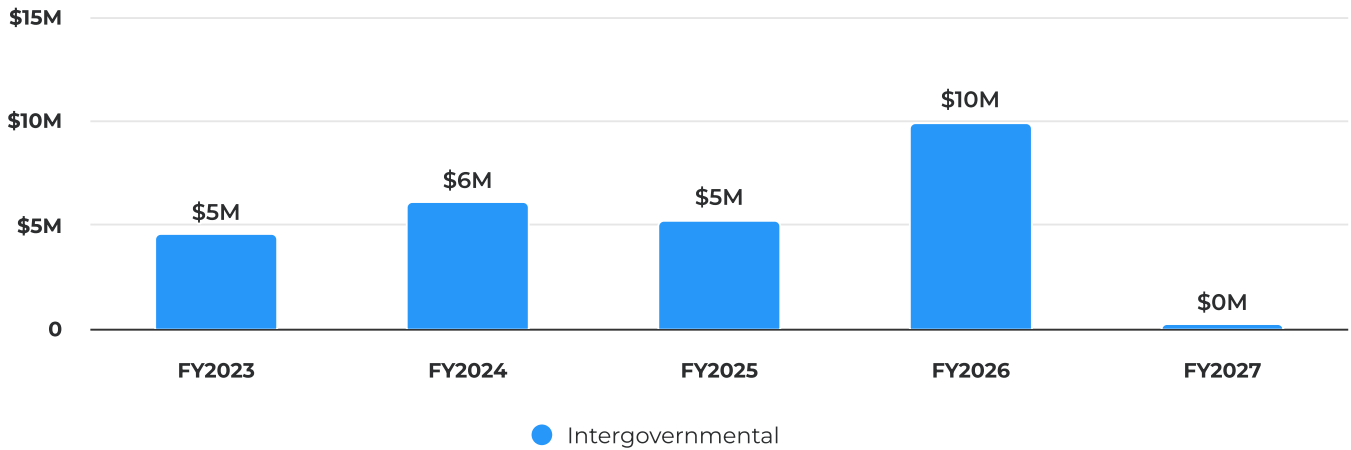


The County has until December 2026 to expend the entire \$45.5 million; the FY 2027 budget reflects the remaining funds to be spent.

Revenues by Source

The only revenue that supports this fund is the American Rescue Plan Act intergovernmental federal grant.

Historical Revenues by Source



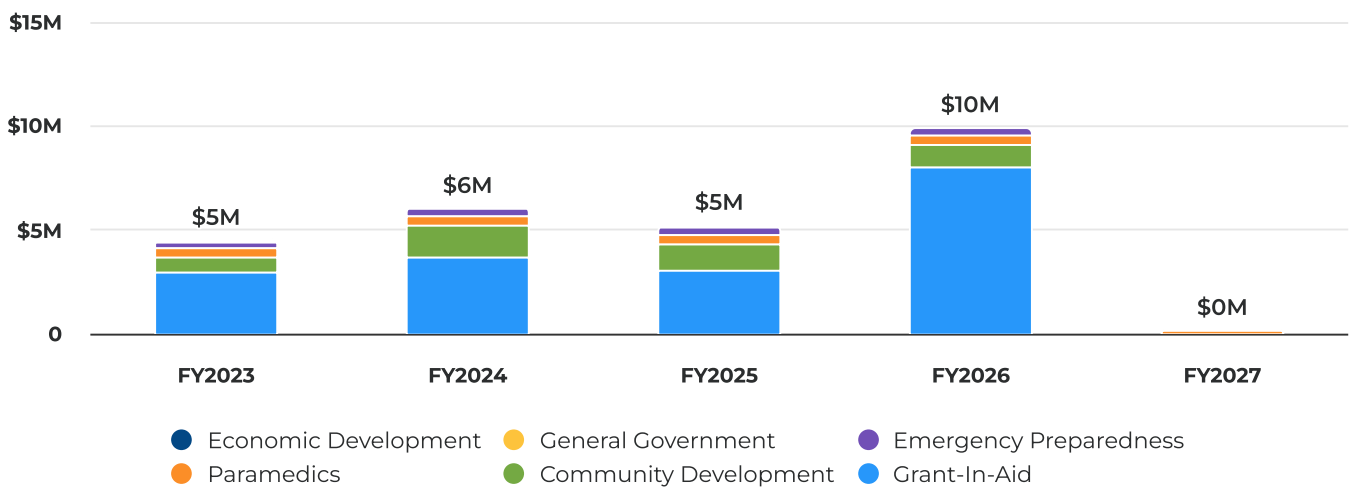
Expenditures by Function

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

- Emergency Communications and Paramedics (8 employees)
- Capital (sewer infrastructure)

This will be the last year for these funds, and the budget reflects the remaining amount left to spend from the original appropriation.

Historical Expenditures by Department



Revenue Sources

Sussex County's budget is funded primarily through taxes, charges for services, and intergovernmental grants. Each revenue source is described in a separate section.

The fee schedules for fees not already established in State and County Codes are listed below. In the event of any discrepancy, State and County Code shall prevail.



Fee Schedule - General Fund (Assessment & Building Code)

Fee Description	Rate	Unit of Measure
Assessment		
Tax Release Form	\$5	Per release
C-Grade Classification Letter	\$35	Per classification letter
C-Grade Letter - Reissue	\$10	Per release letter
Building Code		
Building Plan Replacement Fee	\$120	Per document
Revision - Additional Plan Review - Revised project after approval of original application	\$60	Minimum fee, plus additional permit fees for additional square footage
Building Permit	\$5.00 for the first \$1,000 of construction estimate; \$2.50 for each \$1,000 thereafter for properties not within the incorporated municipalities that have their own Zoning Code	
Building Permit	\$5.00 for the first \$1,000 of construction estimate; \$1.50 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	
Inspections- Residential (includes all manufactured/modular homes) under 1,000 SF	\$120	Base fee, includes up to five inspections
Inspections- Nonattached Residential (includes all manufactured/modular homes) 1,000 to 2,999 SF	\$240	Base fee, includes up to five inspections
Inspections- Nonattached Residential (includes all manufactured/modular homes) 3,000 SF and over	\$360	Base fee, includes up to five inspections
Inspections- Attached Residential - Townhomes/Duplexes	\$560	Base fee, includes up to five inspections
Inspections- Residential Over Base Inspections	\$60	Per inspection
Inspections- Commercial	\$360	plus \$5/\$1,000 of construction value, no cap Base Fee on inspections



Fee Schedule - General Fund (Community Development & Countywide)

Fee Description	Rate	Unit of Measure
Community Development		
Housing Fair - Vendor Fee - Non-Profit Exhibitor	\$50	Each
Housing Fair - Vendor Fee- For-Profit Exhibitor	\$75	Each
Housing Fair Sponsorship Fee - Bronze	\$150	Per sponsorship
Housing Fair Sponsorship Fee - Silver	\$300	Per sponsorship
Housing Fair Sponsorship Fee - Gold	\$500	Per sponsorship
Countywide (excluding libraries or departments listed in Code)		
Notary Charge - Nonemployee	\$3.00	Per document
Returned Check, ACH, or Credit Card Fee	\$25.00	Per 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 Rate - For billable services not associated with set fees	Varies	Employee hourly rate plus 65.0% overhead charge



Fee Schedule - General Fund (Emergency Services, Engineering, GIO)

	Rate	Unit of Measure
Emergency Services		
Special Event Fee - Paramedic (30 days notice)	\$75	Per hour
Special Events Fee - Mobile Command Unit	\$50	Per hour
Special Events Fee - Dispatcher Coverage	\$50	Per hour
Engineering		
Plan Review Fees - Chapter 99 - Flat fee for (2) reviews of submitted plans	\$3,500	Flat fee
Plan Review Fees - Chapter 99 - Per unit for (2) reviews of submitted plans	\$55	Per unit (addition to flat fee)
Plan Review Fees - Chapter 99 - Per multi-unit building for (2) reviews of submitted plans	\$20	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	Each
Plan Review Resubmittal Fee	\$300	Per occurrence
Field Inspection Fees - Chapter 99	\$1,225	Per equivalent dwelling unit including as-built asset
Field Inspection - Overtime - Holiday or Weekend Hours	\$70	Per hour
GIO		
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
Subdivision Naming Approval	\$50.00	Outside the first request, per hour with minimum of \$50.00

Fee Schedule - General Fund (Human Resources, Information Technology, Libraries, & Register of Wills)

Fee Description	Rate	Unit of Measure
Human Resources		
ID Cards - Annual Fee	\$15	Each
ID Cards - Replacement Fee Per Occurrence	\$5	Each
Information Technology		
Data Center - Half Rack Space Rental	\$500	Per month
Data Center - Full Rack Space Rental	\$1,000	Per month
Libraries		
Late Fees - Overdue Materials	\$0.25	Per day
Replacement Fee - Library Card	\$2.00	Each
Facsimile	\$0.25	Per page - \$1 minimum
Miscellaneous Damaged Materials	\$1.00	Per item
Laminating	\$0.50	Per foot
Lost or Damaged Book Covers or Media Cases	\$3.00	Per item
Photocopy	\$0.25	Per page
Register of Wills		
Will Receiving and Indexing Fee	\$10	Per will
Testator Will Examination Fee - Without amendment	\$2	Per occurrence
Receiving Codicil Will Fee - For existing indexed and file will	\$5	Per occurrence
Receiving Amendment or Change to the Original Memorandum Fee	\$5	Per occurrence
Web Search Subscription Service Fee- Single-User	\$25	Per user per month
Web Search Subscription Service Fee - Multi-User	\$150	Per month for firm with unlimited users

Fee Schedule - General Fund (Planning & Zoning)

Fee Description	Rate	Unit of Measure
Planning and Zoning		
Minor Subdivision (2-5 lots)	\$200 plus \$20 per lot	
Minor Lot Line Adjustment/Lot Consolidation	\$150	Per occurrence
Administrative Variance	\$50	Per occurrence
Re-Advertisement of Public Hearing at Applicant's Request (all cases except medical emergencies)	\$500	Per occurrence
Additional Review/Stamping of Surveys, Lot Line Adjustments, and Other Plans - due to inaccuracy/error	\$150	Per review
Zoning and Certificate of Occupancy Verification Letters	\$150	Per occurrence
Subsequent Reviews to Release Bond	\$150	Per review
Board of Adjustment Application	\$500	1 – 6 variances
Board of Adjustment Application	\$600	7 – 9 variances
Board of Adjustment Application	\$800	10 or more variances
Board of Adjustment Application	\$500	Per special use exception
Board of Adjustment Code Interpretation or Administrative Appeal	\$600	Per occurrence
Board of Adjustment Accessory Dwelling Unit Application Fee	\$500	Per variance
Variance Modification Request Within 1 year	\$500	Per occurrence
Change of Zone Application	\$1,000	Per occurrence
Application to Amend Zoning Ordinance	\$1,000	Per occurrence
Small-Scale Conditional Use (CU) Application When the proposed CU is to operate as an accessory/ancillary manner to a dwelling on the parcel	\$500	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/Posting Fee - Postponement of Applicant's Request (all cases except medical emergencies)	\$ 500.00 per occurrence	



Temporary Removable Vendor Permits	\$100.00	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
By-Right Application Fee	\$300 fee for by-right applications without floor area (current fee assumes floor area)	
Appeal of Any Finding, Decision, or Recommendation of the Department With Regard to Subdivision Standards Affecting an Individual Residential Lot or Use and/or Affecting Other Residential and Nonresidential Lots or Uses	\$3,000	Per appeal
Appeal of Revised Landscape Plan	\$500	Per appeal
Appeal of Record Plan Modification	\$1,000	Per appeal
Appeal of Sunset Plan Review/Determination as to Whether Substantially Underway	\$1,000	Per appeal
Construction Sign Permits Fee	\$.50 per square foot minimum charge of \$25 per sign for signs larger than 32 square feet	
Sign Permits - Larger than 32 square feet	\$.25 per square foot minimum charge of \$25 per sign annual fee	
Sign Permits - equal to or smaller than 32 square feet	\$7.50	One time 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 - For business, commercial, industrial, and other buildings (hospitals, schools, institutional, and places of worship are exempt)	\$300 where no floor area created. Otherwise, \$100 per 1,000 square feet, capped at \$5,000 per phase	
Site Plan Review - 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	Per occurrence
Subdivision Record Plan Modification (i.e. changing amenities and/or design after initial recordation, or revising conditions of approval)	\$1,000	Per occurrence



Fee Schedule - 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	Flat fee
Plan Review Fees - Chapter 110 - Sussex County Sewer District - Sewer - Per unit including (2) reviews of submitted plans	\$30	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	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	Flat fee
Plan Review Fees - Chapter 110 - Sussex County Water District - Water - Per unit including (2) reviews of submitted plans	\$20	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	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	Each
Construction Phase Design Modification Fee - Tier 1	\$500	Per request - technical bulletin
Construction Phase Design Modification Fee - Tier 2	\$1,000	Per request - constructability/site conditions
Commercial Sewer Site Review Fee	\$1,000	Flat fee
Pump Station Review Fees – Chapter 110 – Sussex County Sewer District	\$2,500	Flat fee (including 2 reviews of submitted plans)
Plan Review Resubmittal Fee	\$300	Per occurrence
Field Inspection Fees - Chapter 110	\$875	Per equivalent dwelling unit including as-built asset



Field Inspection - Overtime	\$70	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	Per occurrence
Sewer/Water Connection Permits	\$130	Per permit
Availability Fee for Private Fire Service	\$300	Annually
Waste Hauler’s Annual License Fee	\$250	Annually
Waste Hauler Fee - Septage Treatment Charges	\$0.08	Per gallon
Wastewater Holding Tank Permit	\$100	Each
Water Turn Off or On Fee	\$300	Each
Bulk Water User Permit (usage fees charged separately)	\$50	Each
Bulk Water Usage Fee - First 5,000 gallons	\$30	5,000 gallons
Bulk Water Usage Fee - 5,001 gallons and up	\$6	1,000 gallons
Industrial Wastewater Discharge Permit	\$500	Per issuance
Industrial Wastewater Discharge - Permit Amendment	\$250	Per issuance
Industrial Wastewater Discharge - Permit Variance(s)	\$250	Per issuance
Industrial Wastewater Discharge - User annual monitoring, inspection, and surveillance fee	\$250	Annually
Application Fees - Extending District Boundaries - Sewer and/or Water - 2 acres or less	\$500	Each
Application Fees - Extending District Boundaries - Sewer and/or Water - 2.1 - 9.9 acres	\$750	Each
Application Fees - Extending District Boundaries - Sewer and/or Water - 10 - 150.0 acres	\$1,500	Each
Application Fees - Extending District Boundaries - Sewer and/or Water - Over 150.0 acres	\$2,500	Each
Sewer Service Charges	\$388	Per EDU - annual
Water Service Charges	\$540	Per EDU - annual
Metered Water Service Charges	Varies	Rate based on water provider's bulk service rate approved by the Public Service Commission
Irrigation Fee - Water District	Additional 1 EDU on water bill	
Water Fire Service Fee	\$300	Per connection - annual
Sewer Service Concept Evaluation Fee	\$1,000	Per evaluation



Sewer Availability Fee	100%	Annual service charge
Sewer Inspection Camera Fee	\$150	Per hour for equipment and crew. Charge per based on hourly increments
Flagger Services	\$50	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



Taxes

Taxes include property taxes, realty transfer tax (RTT), accommodation tax, fire service fees, and penalties and interest. Budgeted tax revenue is higher than the prior year, primarily due to an increased use of realty transfer tax to support the budget. Property tax revenue has also increased, largely reflecting additional taxes billed on property improvements.

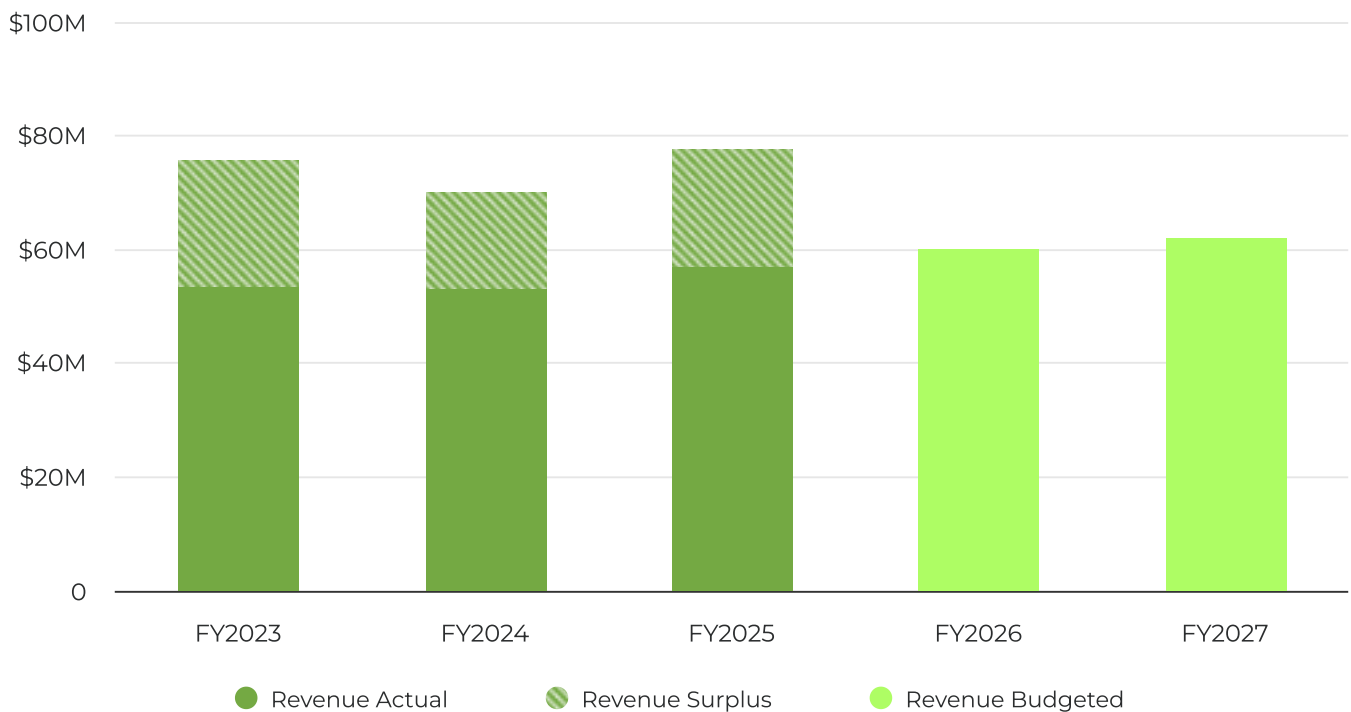
The County budgets realty transfer tax conservatively, recognizing approximately 80 percent of anticipated collections for FY 2026.

Tax Revenue Summary

FY 2027 Budget: \$62,067,000

Budgeted tax revenue is consistently lower than actual collections because the County budgets only a portion of what is expected to be received during the fiscal year. This approach is based on two considerations. First, realty transfer tax (RTT) revenue is restricted and cannot be used to support all operating budget expenditures. Second, RTT is a highly volatile revenue source. Fully budgeting anticipated collections would risk overreliance on an unstable funding stream. To ensure long-term fiscal sustainability, the County limits the extent to which RTT is used to support ongoing operations.

Historical Tax Revenues



Revenues by Tax Source

Taxes include property tax, realty transfer tax (RTT), lodging tax, fire service fee, and penalties on taxes. In the breakdown below, you will see RTT is the largest tax revenue source. More details on each tax source are below this chart.

Revenues by Tax Source

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes					
Real Property - County	\$17,517,357	\$17,715,500	\$17,785,000	\$69,500	0.39%
Real Property - Library	\$2,021,823	\$2,081,000	\$2,142,000	\$61,000	2.93%
Realty Transfer	\$54,646,935	\$37,000,000	\$39,000,000	\$2,000,000	5.41%
Lodging Tax	\$891,630	\$1,000,000	\$1,000,000	-	-
Fire Service	\$2,385,759	\$2,000,000	\$2,000,000	-	-
Penalties and Interest	\$144,158	\$150,000	\$140,000	-\$10,000	-6.67%
Total Taxes	\$77,607,662	\$59,946,500	\$62,067,000	\$2,120,500	3.54%
Total Revenues	\$77,607,662	\$59,946,500	\$62,067,000	\$2,120,500	3.54%

Property Taxes

The County tax rates are the same as last fiscal year.

- General County Tax Rate: \$0.0214 per \$100 of taxable assessments.
- County Portion of Real Estate Property Tax Rate: Reduced from \$0.3983 to \$0.0191 per \$100 of taxable assessments.
- Library Tax Rate: Lowered from \$0.0467 to \$0.0023 per \$100 of taxable assessments.

The County's total estimated property tax revenue has increased by \$69,500 (0.39%) due to new construction and improvements added to the tax assessment rolls.

Typically, no assumptions are made regarding this revenue source. The budget reflects taxable assessments as of May and applies the tax rate to determine projected revenue for the upcoming year.

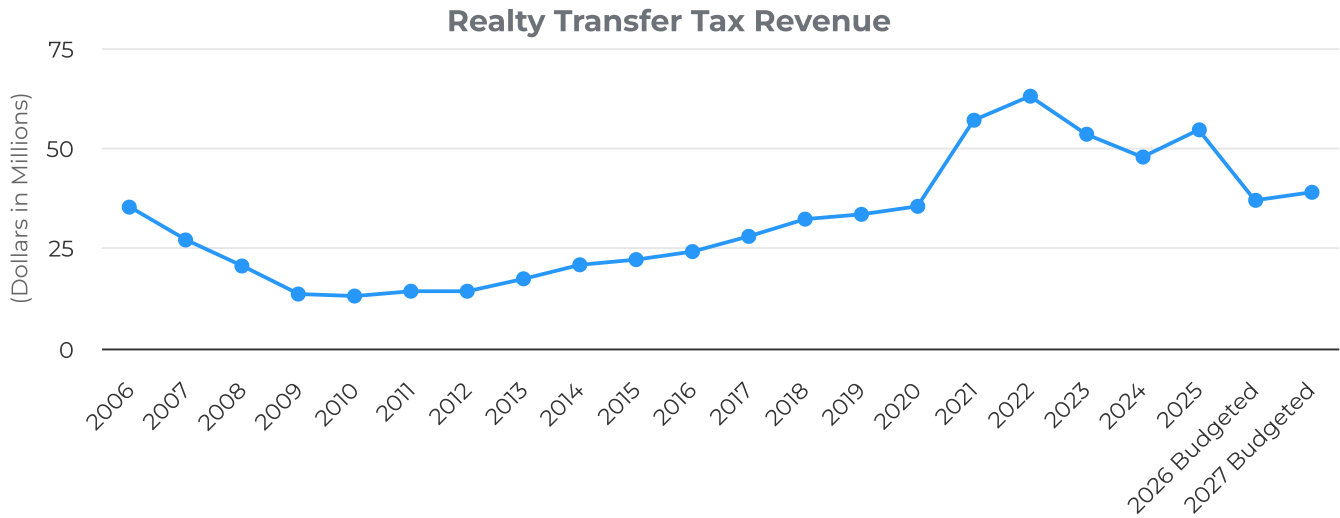
Realty Transfer Tax

The County has budgeted \$39 million in Realty Transfer Tax (RTT) revenue for FY 2027, an increase of \$2 million from the FY 2026 budget. Consistent with a conservative fiscal approach, the County budgets approximately 80 percent of anticipated RTT collections.

RTT plays an important role in funding capital projects through the Capital Projects Fund. In years with revenue surpluses, excess RTT is transferred from the General Fund to support these initiatives.



However, RTT is a highly volatile revenue source that is closely tied to economic conditions. As shown in the graph below, collections can fluctuate significantly, reinforcing the need to avoid overreliance on this funding stream. For instance, FY 2017 RTT revenue was nearly half of the amount collected for FY 2025.



Lodging Tax

The County collects 3% on hotel room stays in the unincorporated areas of the county. These revenue collections are restricted and can only be spent on capital and operating costs of beach nourishment, waterway dredging, economic development, tourist programs, recreational activities, and water quality and flood control projects.

Fire Service

The County collects a fee equal to fifteen hundredths of one percent (0.15%) of the value of building permits issued. Revenues generated from this fee are distributed to fire companies within Sussex County. Funds are allocated equally among all fire companies up to a total of \$950,000. Any amounts collected above \$950,000 are then distributed based on the proportion of building permits issued in each fire company's service area during the fiscal year.

This rate has been reduced because the County has adopted a new methodology on how to determine construction costs of a building permit. The new rate should generate about the same amount of revenue as it did with the previous construction costs and the previous 0.25% rate.

School Capital Enhancement Funding Program

There is a new ordinance being proposed with the FY 2027 budget to generate revenue for the 8 different school districts in which the building permit is pulled. Schools in Sussex County are separate entities from the County. They are run and operated by the State of Delaware. Therefore, as there will be no expenses related to this new charge, the FY 2027 budget does not reflect the anticipated collections in the first year. However, the rate of \$5 per \$1,000 in construction costs will be adopted in Section 3 of the FY 2027 budget ordinance to authorize the County to begin collecting the charge. It is anticipated that the new charge will generate about \$7 to \$5 million in revenue for the schools. In future years, all collections will show as a tax collection in our budget and financial statements.



Charges for Services

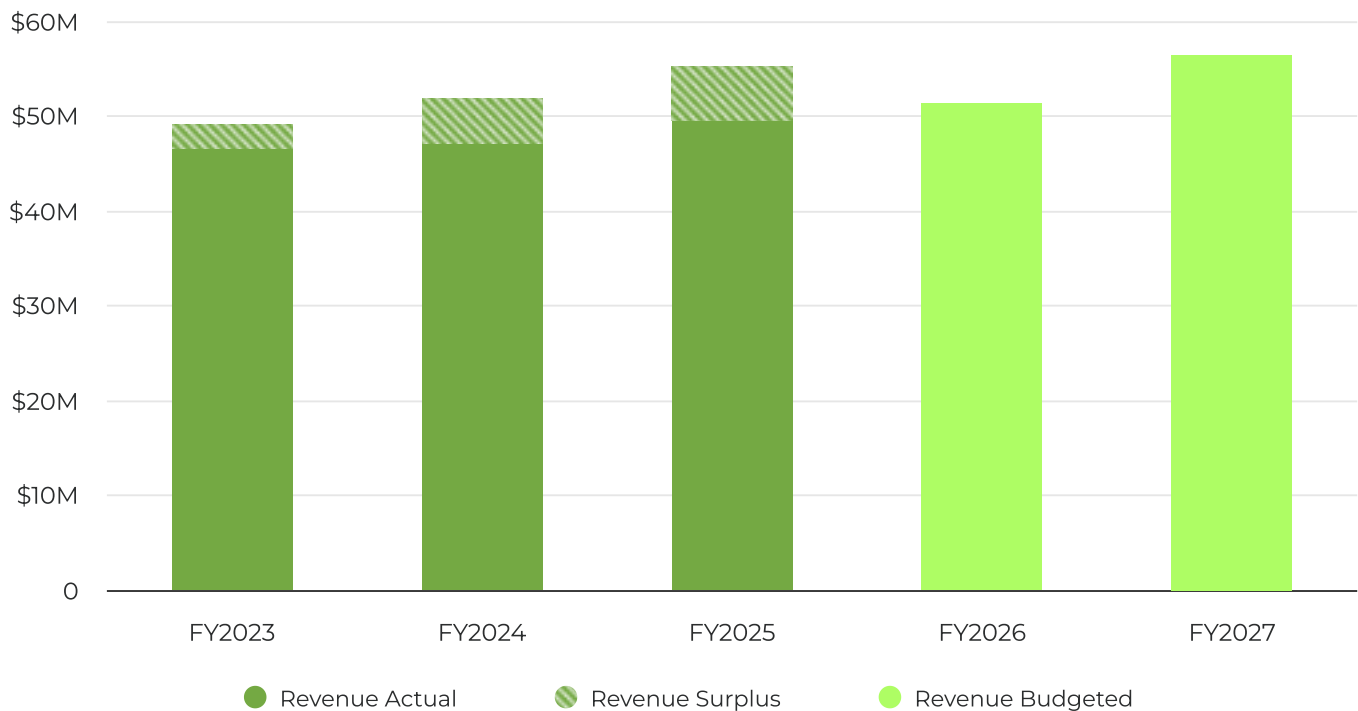
Charges for services are collected throughout the County government. These charges in the general fund include marriage licenses, register of wills fees, recording of deeds, and sheriff fees. These fees also include all the building-related revenue such as charges for building permits and inspections. In the General Fund, 74 percent of the charges for services are building-related and economically sensitive.

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

Charges for Services Revenue Summary

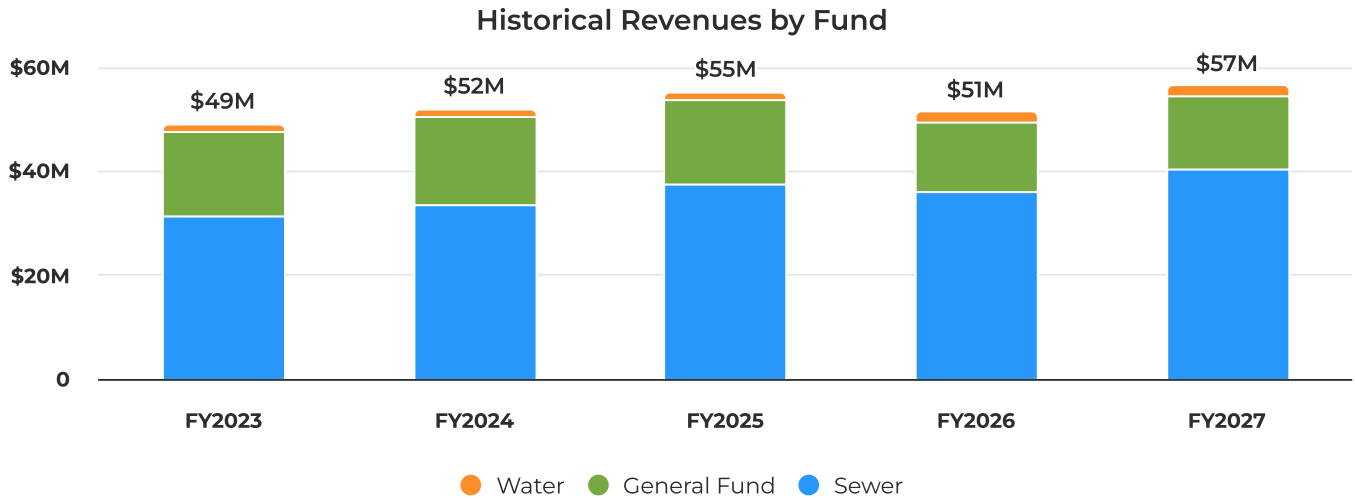
FY 2027 Budget: \$56,500,254

Historical Charges for Services Revenues



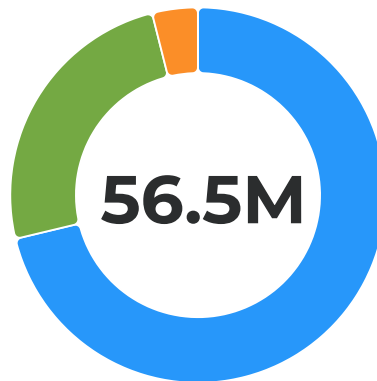
We conservatively budget a percentage of expected current-year collections for economically sensitive revenues. This approach often results in actual revenues exceeding budget and supports long-term sustainability during economic downturns.

Revenues by Fund



Because sewer and water funds are primarily supported by service charges, while the general fund relies mainly on taxes, service charges make up a larger share of sewer and water fund revenues.

FY2027 Revenues by Fund



● Sewer	\$40,256,444	71.25%
● General Fund	\$14,015,630	24.81%
● Water	\$2,228,180	3.94%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund					
Mobile Home Placement Fee	\$158,308	\$200,000	\$200,000	-	-
Building Inspection Fees	\$2,073,986	\$1,600,000	\$1,680,000	\$80,000	5.00%
Misc General Fees for Services	\$3,015	-	-	-	-
General Other Charges	\$67,356	\$10,000	\$10,000	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Building Permits & Zoning Fees	\$3,153,339	\$2,600,000	\$2,600,000	-	-
Special Events Fees	\$48,960	\$55,000	\$55,000	-	-
Misc EOC Fees for Services	\$6,750	-	-	-	-
911 System Fee	\$559,637	\$559,630	\$559,630	-	-
Private Rd Review & Inspection	\$1,848,796	\$1,400,000	\$1,550,000	\$150,000	10.71%
Engineering Other Charges	\$16,887	\$15,000	\$16,000	\$1,000	6.67%
Misc. Industrial Airpark Fees	\$62,011	-	-	-	-
Airport Fuel Sales	\$43,373	\$35,000	\$40,000	\$5,000	14.29%
ED Other Charges	\$56,578	\$35,000	\$60,000	\$25,000	71.43%
Clerk of the Peace	\$208,745	\$200,000	\$205,000	\$5,000	2.50%
Prothonotary	\$59	-	-	-	-
Recorder of Deeds	\$5,103,806	\$4,000,000	\$4,150,000	\$150,000	3.75%
Recorder of Deeds - Maint	\$45,587	\$41,820	\$45,000	\$3,180	7.60%
Recorder of Deeds - Town 1%	\$185,297	\$120,000	\$145,000	\$25,000	20.83%
Register of Wills	\$1,743,188	\$1,850,000	\$1,850,000	-	-
Sheriff	\$808,289	\$850,000	\$850,000	-	-
Total General Fund	\$16,193,965	\$13,571,450	\$14,015,630	\$444,180	3.27%
Water					
Service Charges	\$1,650,946	\$1,829,400	\$2,179,380	\$349,980	19.13%
Misc Operating Fees	\$15,610	\$12,000	\$15,000	\$3,000	25.00%
Plan Review Cost	\$3,080	-	-	-	-
Fire Service Fee	\$28,148	\$28,500	\$33,800	\$5,300	18.60%
Total Water	\$1,697,784	\$1,869,900	\$2,228,180	\$358,280	19.16%
Sewer					
Service Charges	\$31,558,310	\$32,699,040	\$37,095,904	\$4,396,864	13.45%
Permit Fees	\$358,410	\$348,500	\$300,040	-\$48,460	-13.91%
Holding Tank Fees	\$660,377	\$550,000	\$620,000	\$70,000	12.73%
Misc Operating Fees	\$2,116,169	\$186,450	\$350,000	\$163,550	87.72%
Plan Review Cost	\$338,615	\$300,000	\$350,000	\$50,000	16.67%
Construction Inspection	\$1,449,928	\$1,500,000	\$1,300,000	-\$200,000	-13.33%
Biosolids Revenue	\$834,324	\$300,000	\$240,500	-\$59,500	-19.83%
Total Sewer	\$37,316,133	\$35,883,990	\$40,256,444	\$4,372,454	12.18%
Total Revenues	\$55,207,882	\$51,325,340	\$56,500,254	\$5,174,914	10.08%

Charges for services for the water and sewer fund are estimated by taking the current customers and adding any additional customers the Engineering Department determines will come on due to any expansions in our utility



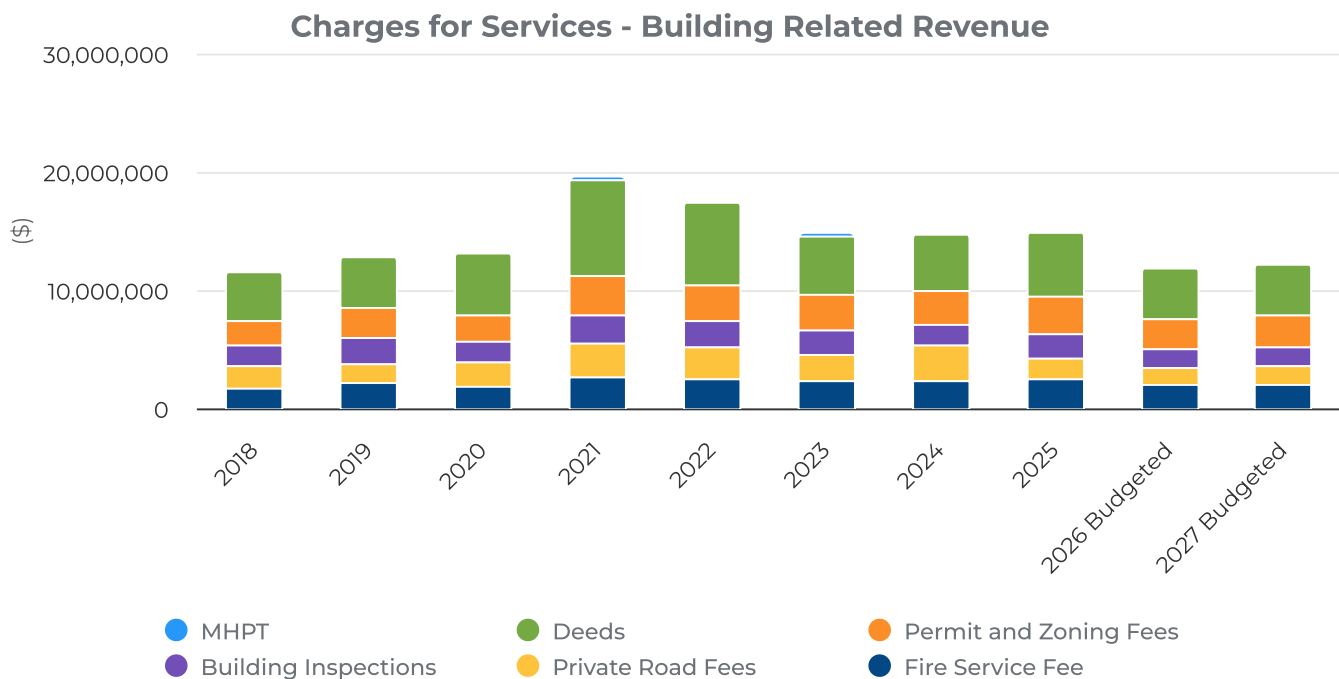
districts. Typically, the water fund has no growth, so the only increase in charges for services in water is any increase in the rate.

Charges for Services (General Fund) - Real Estate Sensitive Revenue Sources

As mentioned above, much of the County's general fund charges for service fees are real estate and economically sensitive, such as building permits and private road inspections. Therefore, the County budgets a percentage of what is expected to be completed in the current year.

The County has seen a decrease in building activity in the last four years. Therefore, the County has budgeted approximately 80 percent of what the County expects to collect in FY 2026. The graph below shows the change in amounts in these economically-driven revenue sources. The years shown below are the actual audited numbers for the last 8 years as compared to the FY 2026 and FY 2027 budgeted amounts. It is important to note that FY 2026 revenue is anticipated to be lower than FY 2025 but still above the conservative budgeted amount.

Note: Fire Service Fees are included in the chart below. While classified as tax revenue, they are sensitive to building-related activity and have therefore been included.



Sewer and Water 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 \$36 in FY 2027 to \$388. Water service charge rates will increase \$90 in FY 2027 to \$540. Listed below are the annual service charge rates.

Service Charges Fees Per Equivalent Dwelling Unit (EDU)	
Water	\$540.00
Unified Sewer	\$388.00
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 classified as intergovernmental revenue. The County receives multiple grants from both the federal and state governments. The most significant operating intergovernmental grant is from the State of Delaware, which supports 30 percent of the County’s paramedic operational costs.

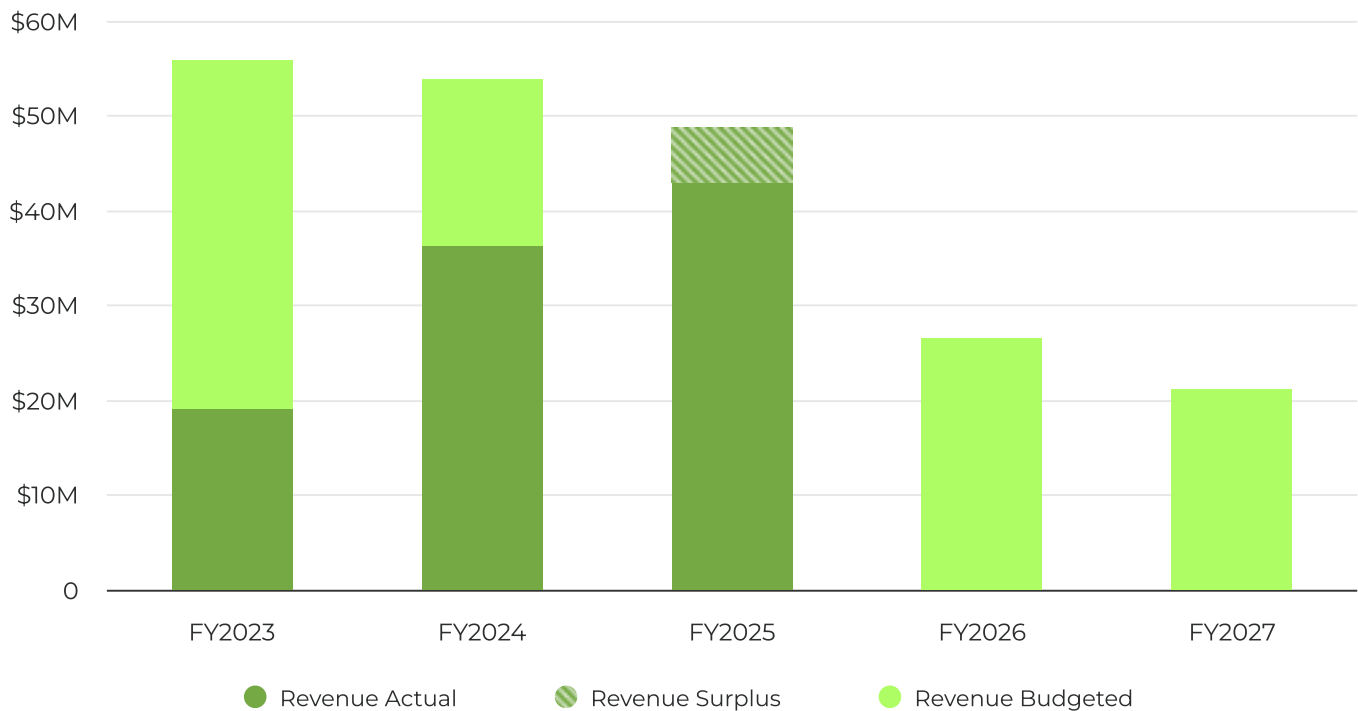
The County also receives federal funding for its Community Development Department to support housing rehabilitation, as well as funding for the Airport Division for the Delaware Coastal Airport.

There is a decline in intergovernmental revenue in FY 2027 due to the one-time American Rescue Plan Act (ARPA) grant being nearly expended and having to be used by December 31, 2026.

Intergovernmental Revenue Summary

FY 2027 Budget: \$21,251,356

Historical Intergovernmental Revenues



The American Rescue Plan Act funding has caused significant fluctuations in the County's intergovernmental revenue. Each year, since the award of the \$45.5 million, the County would budget what was left to be spent. As the funds were spent, the amount budgeted would decrease each year. Because the County budgeted the full amount available, although it had until December 31, 2026 to spend, the amount budgeted was always higher than what was expended. FY 2027 represents only \$222,000 left to spend of the \$45.5 million of the one-time award.

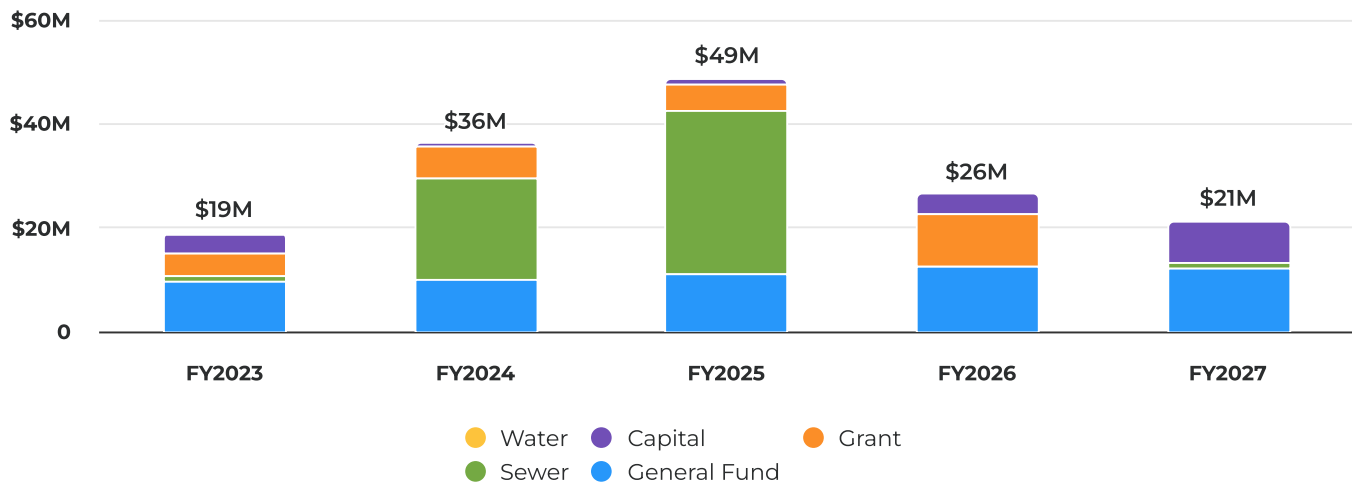
Intergovernmental Revenues by Fund

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

The American Rescue Plan Act Grant Fund has been created to track the federal grant funds. These funds were used for various types of projects, including housing, wastewater infrastructure, and emergency services.

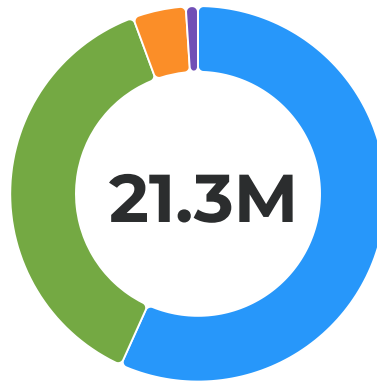
The Enterprise Fund is not expected to receive any intergovernmental funding for operations. The Enterprise Fund does receive intergovernmental funding for capital projects that become capitalizable assets and do not affect the budget.

Historical Revenues by Fund



In the chart above, actual figures are presented for FY 2023 through FY 2025, while FY 2026 and FY 2027 reflect budgeted amounts. The grant totals fluctuated over the past five years due to the ARPA grant. Sewer's large intergovernmental grant in FY 2025 is also ARPA funds but specifically spent on sewer infrastructure projects. The FY 2027 figure represents the estimated remaining grant balance carried forward. All ARPA grant funds must be spent by December 31, 2026.

FY2027 Revenues by Fund



● General Fund	\$12,056,846	56.73%
● Capital	\$7,999,950	37.64%
● Sewer	\$972,550	4.58%
● Grant	\$222,010	1.04%

Revenues by Fund

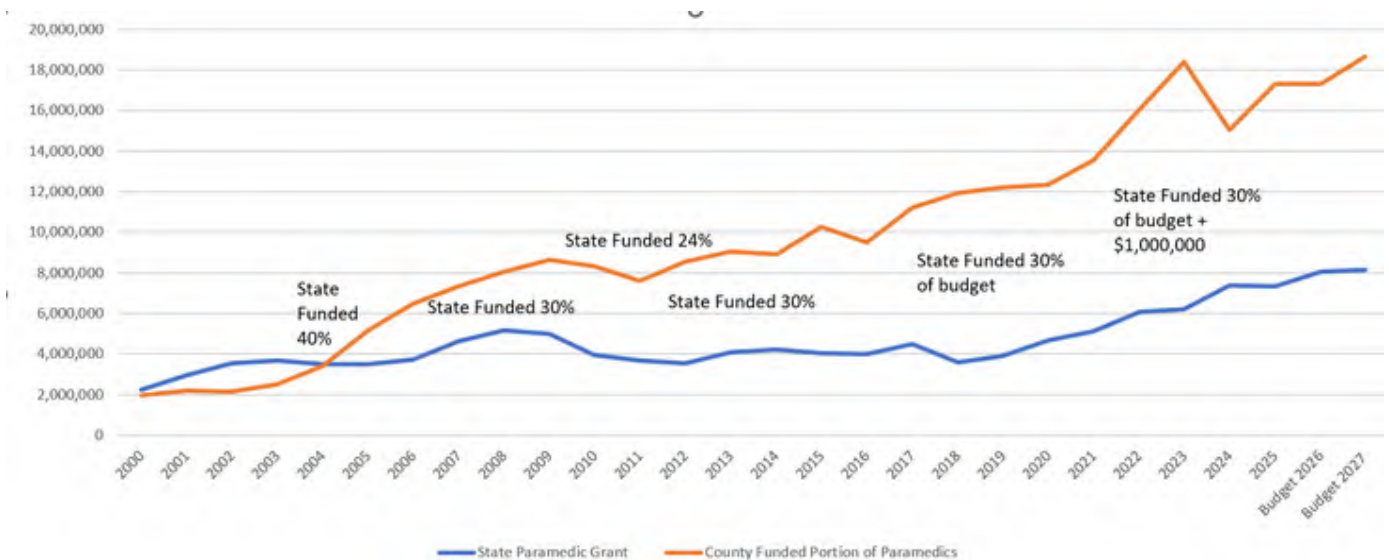
Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund					
Payment in Lieu of Taxes	\$6,778.98	\$7,360.00	\$7,360.00	-	-
State Operating Grants	\$62,500.00	\$100,000.00	\$100,000.00	-	-
State Paramedic Grant	\$7,319,496.00	\$8,058,265.00	\$8,126,160.00	\$67,895.00	0.84%
DEMA Grants Other	\$245,467.82	\$200,000.00	\$100,000.00	-\$100,000.00	-50.00%
Emergency Preparedness	\$258,527.08	\$200,000.00	\$240,000.00	\$40,000.00	20.00%
State LEPC	\$77,412.91	\$77,400.00	\$78,915.00	\$1,515.00	1.96%
DEMA Grants Other	\$19,311.92	-	-	-	-
FEMA/DEMA Capital Grants	\$16,396.66	-	-	-	-
Federal Operating Grants	-	\$192,500.00	-	-\$192,500.00	-100.00%
State Library Grant	\$477,562.00	\$474,000.00	\$490,000.00	\$16,000.00	3.38%
Econ Dev State Operating Grant	\$165,771.56	\$440,080.00	\$200,000.00	-\$240,080.00	-54.55%
Community Development Grant	\$2,420,429.23	\$2,829,500.00	\$2,714,411.00	-\$115,089.00	-4.07%
Project Income	\$35,178.33	-	-	-	-
Total General Fund	\$11,104,832.49	\$12,579,105.00	\$12,056,846.00	-\$522,259.00	-4.15%
Capital					
State Capital Grants	\$290,000.00	-	-	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
FAA Grant	\$863,985.75	\$3,854,850.00	\$7,578,900.00	\$3,724,050.00	96.61%
State Airport Grant	\$49,525.00	\$95,391.00	\$421,050.00	\$325,659.00	341.39%
Total Capital Grant	\$1,203,510.75	\$3,950,241.00	\$7,999,950.00	\$4,049,709.00	102.52%
Grant					
Federal Operating Grants	\$5,218,421.29	\$9,929,558.00	\$222,010.00	-\$9,707,548.00	-97.76%
Total Grant	\$5,218,421.29	\$9,929,558.00	\$222,010.00	-\$9,707,548.00	-97.76%
Sewer					
Federal Capital Grants	\$18,744,842.00	-	\$972,550.00	\$972,550.00	-
State Capital Grants	\$12,473,104.00	-	-	-	-
Total Sewer	\$31,217,946.00	-	\$972,550.00	\$972,550.00	-
Total Revenues	\$48,744,710.53	\$26,458,904.00	\$21,251,356.00	-\$5,207,548.00	-19.68%

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. The jump in 2023 was due capital projects and one-time purchases.



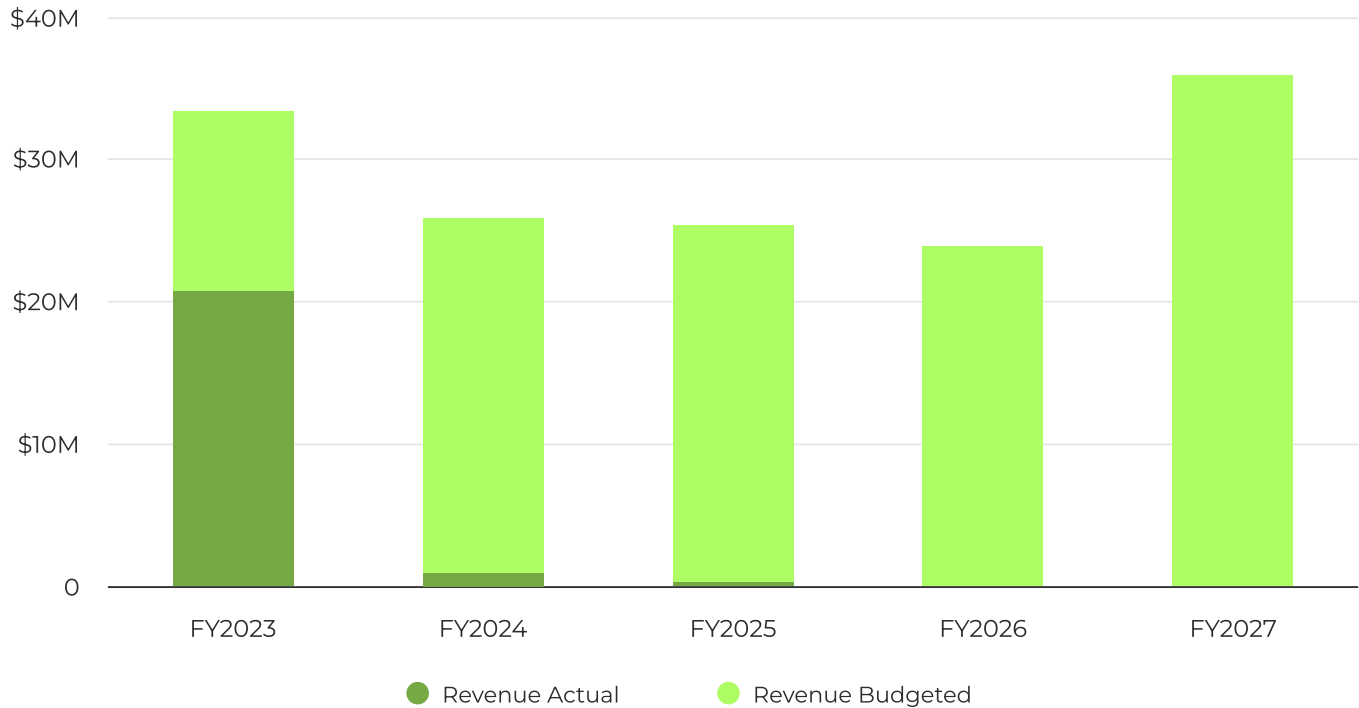
Other Financing Sources

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

Other Financing Sources Summary

FY 2027 Budget: \$35,924,607

Historical Other Financing Sources



FY 2027's Other Funding Sources are higher than FY 2026 as a result of EMS station construction projects, the Admin Building projects, as well as various airport and business park projects being supported by reserves. Other Funding Sources in the Enterprise Funds are reserves being used only for one-time projects.

Actual results for FY 2023 through FY 2025 do not reflect the use of reserves as a revenue source. After a fiscal year is closed, any use of reserves is recorded as a reduction in fund balance/net position on the financial statements rather than as revenue. The actual revenue that appears in the chart is transfers made from another fund for support, such as general fund surpluses being transferred to the capital fund to support future projects.

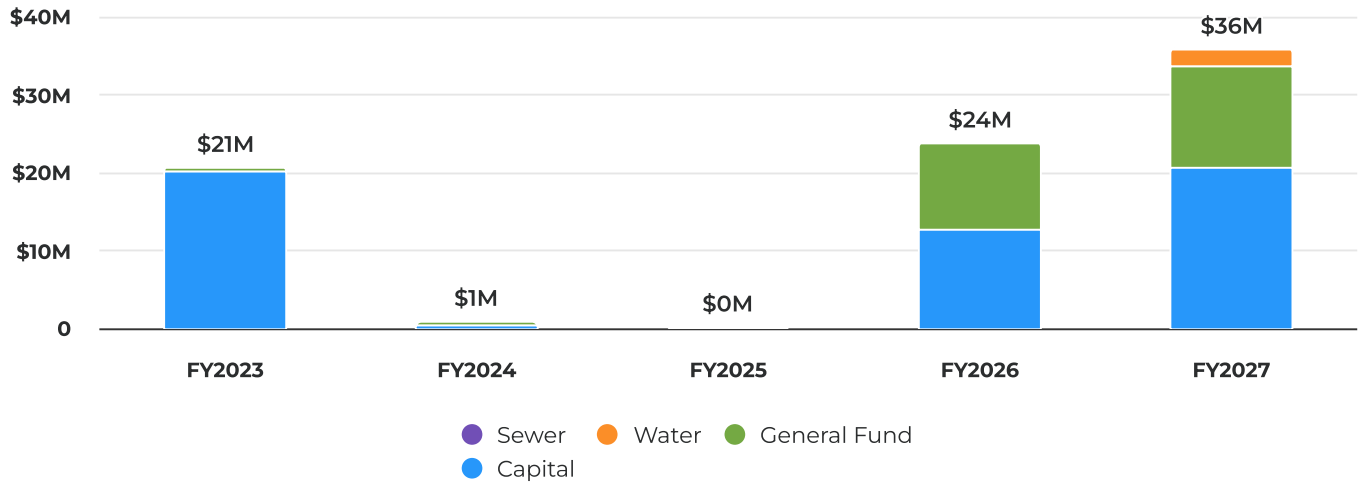
Other Financing Sources by Fund

Most 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.

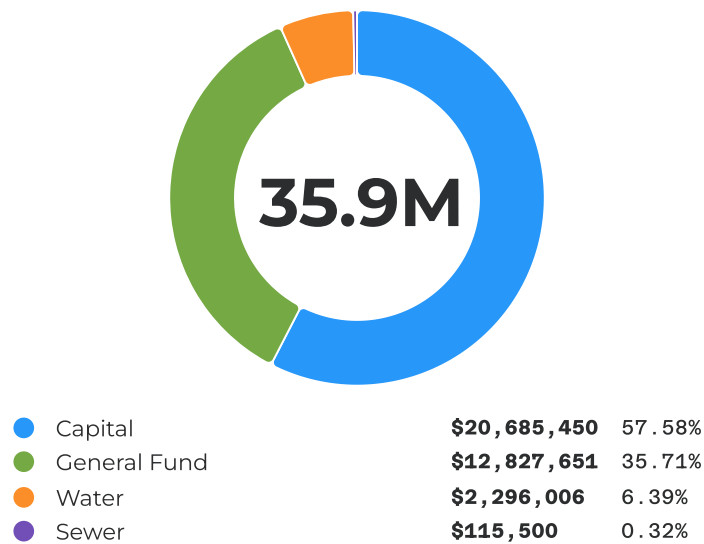
The Enterprise Funds are using prior year reserves to help with the increase in operations. Instead of raising rates all at one time, the County is using reserves to slow the impact of the service fee increases.

FY 2026 and FY 2027 show what was in the budget for reserves. Prior to FY 2026, the chart only shows transfers, because the use of reserves is simply a change in fund balance/net position on the financial statements.

Historical Revenues by Fund



FY2027 Revenues by Fund



Other Financing Sources by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund					
Proceeds of General Fix Asst	\$29,768	-	-	-	-
Appropriated Reserve	-	\$11,206,819	\$12,827,651	\$1,620,832	14.46%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
SBITA-Proceeds - Other Fin Src	\$64,239	-	-	-	-
Total General Fund	\$94,007	\$11,206,819	\$12,827,651	\$1,620,832	14.46%
Capital					
Appropriated Reserve	-	\$12,585,221	\$20,685,450	\$8,100,229	64.36%
Total Capital	-	\$12,585,221	\$20,685,450	\$8,100,229	64.36%
Water					
Appropriated Reserve	-	-	\$2,296,006	\$2,296,006	-
Total Water	-	-	\$2,296,006	\$2,296,006	-
Sewer					
Interfund Transfers In	\$115,500	\$115,500	\$115,500	-	-
Total Sewer	\$115,500	\$115,500	\$115,500	-	-
Total Revenues	\$209,507	\$23,907,540	\$35,924,607	\$12,017,067	50.26%

Use of Reserves/Fund Balance

Appropriated reserves are funds accumulated from prior years that are not needed to meet current expenses. These funds are reflected in the County's financial statements as Fund Balance or Net Position, depending on the fund type.

The County has budgeted \$20.6 million in reserves to fund capital projects and \$12.8 million in reserves to support prior commitments or one-time projects within the General Fund. The Sewer Fund is using accumulated savings from connection fees to pay for growth-related projects.

The table below shows the change in Fund Balance/Net Position (in thousands) for all County funds, excluding the American Rescue Plan Act grant. This fund is excluded because it has no beginning fund balance and no use of fund balance, as it is combined within the General Fund in the financial statements. The second table outlines how the use of savings is being spent.

	General Fund	Capital Projects	Sewer Fund	Water Fund	Fiduciary	Total
FY 2025 Audited Fund Balance/Net Position	\$200,182,134	\$64,236,346	\$567,121,933	\$9,950,000	\$254,355,997	\$1,095,846,410
FY 2026 Anticipated (Use)/Addition	22,256,260	(11,117,221)	-	-	22,800,000	33,939,039
FY 2027 Anticipated (Use)/Addition	(12,827,651)	(20,605,450)	(17,853,790)	(2,296,006)	1,487,184	(52,095,713)
Ending Fund Balance	\$209,610,743	\$32,513,675	\$549,268,143	\$7,653,994	\$278,643,181	\$1,077,689,736



	General Fund	Capital Projects Fund	Sewer Fund	Water Fund
ExciteSussex Loan Program	\$2,500,000	\$-	\$-	\$-
Beach nourishment, waterway dredging, tourism, water quality, and flood control	3,100,000	-	-	-
Farmland Preservation/Open Space	2,417,000	5,000,000	-	-
Reassessment	1,942,651	-	-	-
Recreation	1,500,000	-	-	-
Community Development \ Affordable Housing	1,000,000	-	-	-
Previously budgeted water tank maintenance project was not completed in FY 2026	368,000	-	-	-
Land Acquisition/Improvements	-	818,000	-	-
Building and Building Improvements	-	6,496,400	-	-
EMS Stations	-	2,650,000	-	-
Library Improvements	-	95,000	-	-
Airport/Business Park Improvements	-	5,546,050	-	-
Expenditures Paid by Fund Balance/Net Position	\$12,827,651	\$20,605,450	-	-

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 General Fund is paying the Sewer Fund for two reasons: (1) for a prior year commitment it made to Ellendale Sewer to bring sewer to the low-income area and (2) for Johnson Corner to help pay for their debt due to fewer properties being eligible for connection than expected during the referendum.

	<i>Transfers Money to:</i>	
<i>Transfers Money from:</i>	General Fund	Sewer Fund
General Fund	-	\$115,500

Miscellaneous

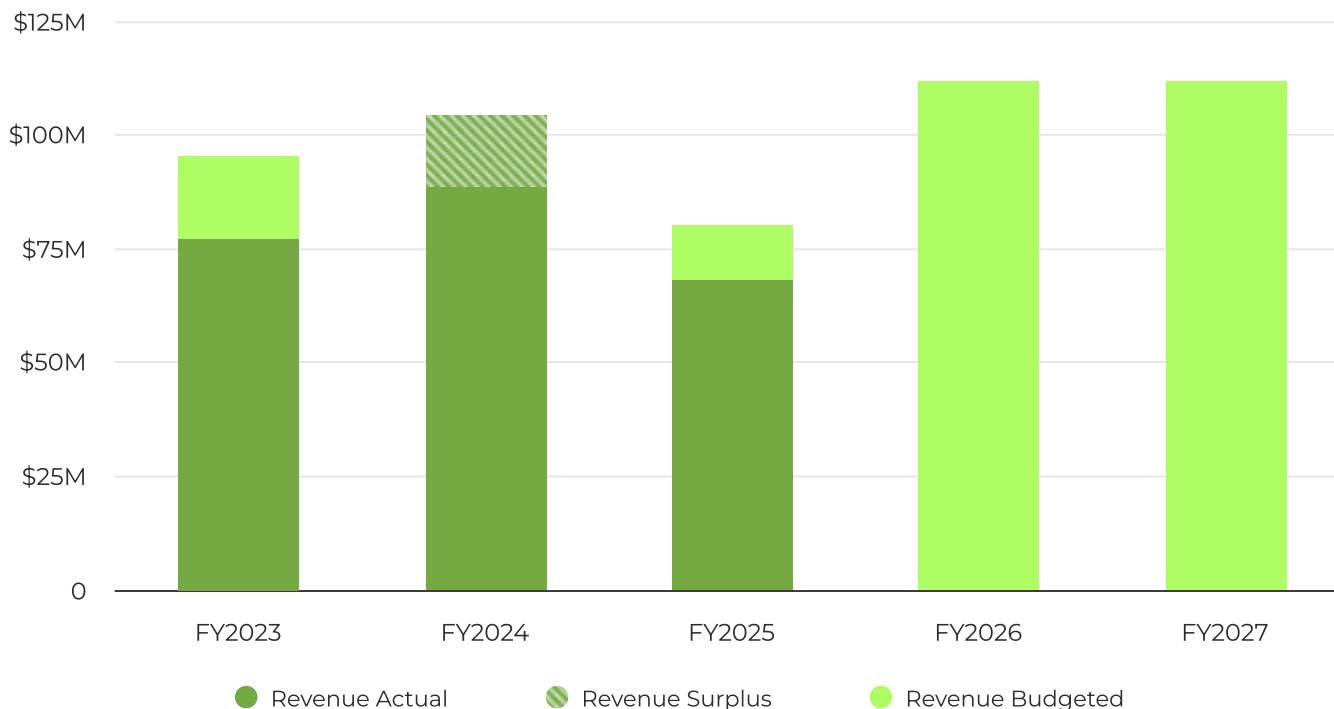
Miscellaneous revenue is revenue that is not categorized within other major revenue classifications such as taxes, charges for services, intergovernmental revenue, or other financing sources. In this section, Enterprise Capital Financing is also included. While financing may come from multiple sources and is ultimately repaid by the customer over time, for budget book purposes, it is grouped under miscellaneous revenue.

When excluding Enterprise Fund capital financing, approximately 61 percent of this revenue consists of connection and assessment charges within the Enterprise Funds. Due to fluctuations in investment returns, Pension and OPEB-related revenue are excluded from this analysis. Although immaterial, fines are also included in this category.

Miscellaneous Summary

FY 2027 Budget: \$111,794,546

Historical Miscellaneous Revenue

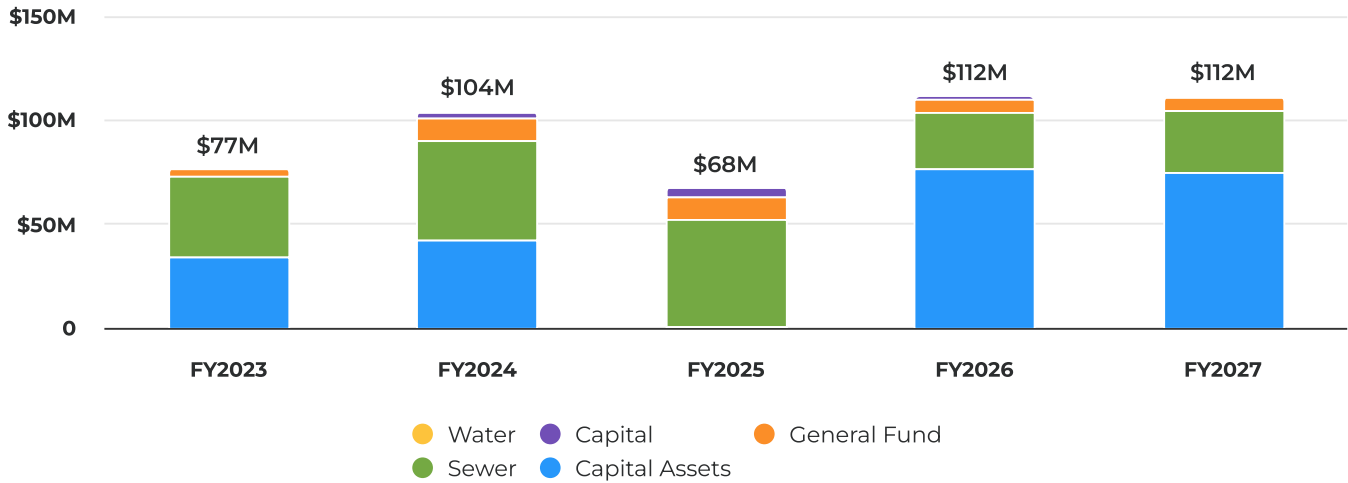


When revenues exceed budget, it is typically due to connection fees. These fees are collected to support future improvements associated with growth and are not used in the current year to fund operating costs. As a result, the only portion of connection fee revenue that is budgeted is the amount needed to cover debt service related to the expansion of the County's treatment plants or other system improvements driven by growth.

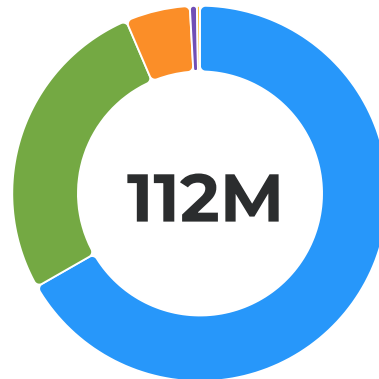
Miscellaneous Revenues by Fund

As mentioned before, the Enterprise Funds (Sewer and Water Capital Assets) have the majority of this revenue source. The primary charges that make up this revenue source are connection and assessment charges, which are only collected by the Enterprise Fund.

Historical Revenues by Fund



FY2027 Revenues by Fund



Fund	Amount	Percentage
Capital Assets	\$74,600,000	66.73%
Sewer	\$30,006,621	26.84%
General Fund	\$6,221,500	5.57%
Capital	\$680,000	0.61%
Water	\$286,425	0.26%

Capital Assets is the financing of large Enterprise Capital Projects.

Miscellaneous Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund					
Interest	\$7,109,897	\$5,000,000	\$5,000,000	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Unreal. Gain or Loss on Invest	\$2,247,370	-	-	-	-
Land Rent	\$33,538	\$17,000	\$15,000	-\$2,000	-11.76%
Miscellaneous Rent	\$20,799	\$29,000	\$29,000	-	-
Medicare/RDS Repayments	\$130,676	\$155,000	\$130,000	-\$25,000	-16.13%
Miscellaneous Revenues	\$74,675	\$50,000	\$50,000	-	-
Constable Fines	\$80,081	\$80,000	\$80,000	-	-
Contributions and Donations	\$120	-	-	-	-
County Building Rents	\$17,500	\$17,500	\$17,500	-	-
Contributions and Donations	\$300	-	-	-	-
Library Fines	\$14,794	-	\$10,000	\$10,000	-
Contributions and Donations	\$44,666	\$40,000	\$40,000	-	-
Industrial Airpark Rent	\$768,311	\$680,000	\$800,000	\$120,000	17.65%
Economic Stimulus Loan Rep	\$55,860	\$50,000	\$50,000	-	-
Total General Fund	\$10,598,588	\$6,118,500	\$6,221,500	\$103,000	1.68%
Capital					
Investment Interest	\$2,169,235	\$1,800,000	\$680,000	-\$1,120,000	-62.22%
Assessment Investment Int	\$118	-	-	-	-
Unreal. Gain or Loss on Invest	\$876,694	-	-	-	-
Gain or Loss on Invest - Assmt	\$40	-	-	-	-
Contributions and Donations	\$1,569,862	-	-	-	-
Total Capital	\$4,615,949	\$1,800,000	\$680,000	-\$1,120,000	-62.22%
Water					
Operating Investment Int	\$45,344	\$12,300	\$34,150	\$21,850	177.64%
Gain or Loss on Invest - Oper	\$19,544	-	-	-	-
Penalties and Interest	\$11,545	\$8,300	\$11,545	\$3,245	39.10%
Rents	\$102,835	\$106,000	\$109,080	\$3,080	2.91%
Disposal of Equipment	\$146	-	-	-	-
Assessment Investment Int	\$25,125	\$10,100	\$20,000	\$9,900	98.02%
Transmission Investment Int	\$30,573	\$11,580	\$22,000	\$10,420	89.98%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Expansion Investment Int	\$887	-	-	-	-
Interest Income- Leases	\$6,836	-	-	-	-
Gain or Loss on Invest - Assmt	\$5,476	-	-	-	-
Gain or Loss on Invest - Trans	\$7,908	-	-	-	-
Gain or Loss on Invest - Expan	\$267	-	-	-	-
Connection Fees	\$57,900	\$30,000	\$30,000	-	-
Assessment Fees	-	\$40,000	\$59,650	\$19,650	49.12%
Total Water	\$314,386	\$218,280	\$286,425	\$68,145	31.22%
Sewer					
Operating Investment Int	\$429,514	\$375,000	\$425,000	\$50,000	13.33%
Gain or Loss on Invest - Oper	\$165,976	-	-	-	-
Penalties and Interest	\$298,551	\$142,680	\$238,000	\$95,320	66.81%
Rents	\$6,619	\$10,000	\$103,000	\$93,000	930.00%
Miscellaneous Revenues	\$429,203	\$308,550	\$300,000	-\$8,550	-2.77%
Lease Financing	\$79,714	\$25,400	-	-\$25,400	-100.00%
Disposal of Equipment	\$558,250	-	-	-	-
Assessment Investment Int	\$785,440	\$250,000	\$763,000	\$513,000	205.20%
Transmission Investment Int	\$1,798,336	\$400,000	\$1,000,000	\$600,000	150.00%
Expansion Investment Int	\$1,323,738	\$275,000	\$1,000,000	\$725,000	263.64%
Interest Income- Leases	\$4,183	\$3,400	-	-\$3,400	-100.00%
Gain or Loss on Invest - Assmt	\$241,246	-	-	-	-
Gain or Loss on Invest - Trans	\$760,032	-	-	-	-
Gain or Loss on Invest - Expan	\$523,417	-	-	-	-
Connection Fees	\$18,774,842	\$12,764,000	\$13,104,000	\$340,000	2.66%
Assessment Fees	\$11,170,442	\$9,187,937	\$9,417,725	\$229,788	2.50%
Capitalized Ord 38 Fees	\$15,020,022	\$3,100,000	\$3,655,896	\$555,896	17.93%
Total Sewer	\$52,369,522	\$26,841,967	\$30,006,621	\$3,164,654	11.79%
Capital Assets					
Disposal of Equipment	\$25,991	-	-	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Enterprise Capital Asset Revenue	-	\$76,739,000	\$74,600,000	-\$2,139,000	-2.79%
Total Capital Assets	\$25,991	\$76,739,000	\$74,600,000	-\$2,139,000	-2.79%
Total Revenues	\$67,924,437	\$111,717,747	\$111,794,546	\$76,799	0.07%

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 2027.

Connection Fees Per Equivalent Dwelling Unit (EDU)	
Water	\$1,500.00
Unified Sewer	\$10,700.00
Septic Installation Charge	\$2,889.00
Golf Village sewer connection fees are equal to the impact fee charged by the Town of Georgetown	
Woodlands of Millsboro sewer connection fees are equal to the impact fee charged by the Town of Millsboro	

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	\$7.15	\$715.00
Angola Sewer	4.20	410.62
Blades - Concord Road Area Sewer Expansion	4.24	424.00
Cedar Neck	2.67	234.96
Dagsboro - Frankford Sewer	0.60	60.00
Dagsboro - Frankford Sewer - Prince Georges Acres	3.63	315.81
Ellendale Sewer	0.73	73.00
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	4.21	336.80
Millville Sewer	2.98	241.20
Mulberry Knoll	2.91	291.00
Oak Orchard Expansion Sewer	4.19	419.00
Oak Orchard Sewer	2.45	170.80
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



Sewer Area		Annual Assessment Per EDU
Briarwood Estates		\$800.00
Dewey Beach \ Henlopen Acres		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		985.92
Warwick Cove - Gull Point		325.00
Western Sussex		196.11
Water Area	Assessment Rate Per Front Footage	Average Annual Assessment
Winding Creek	\$6.94	\$694.00

Funding for Enterprise Capital Projects

Although combined as Miscellaneous Revenue in this budget book. Financing for Enterprise Capital Projects comes from multiple sources — all of which are paid for by customers who benefit from the system. Here is a breakdown of what funding is supporting the FY 2027 Enterprise Capital Projects.

Funding Source	Amount
Federal or State Financing to be paid through Future Assessment Fees	\$35,050,000
Previous Collected Connection Fees from Current Users who impacted the System	\$35,500,000
Third-party contributions	\$3,050,000
User Fees	\$1,000,000
Total	\$74,600,000

Departments Summary

Each department has its own page that includes: the department's role, mission, measurable goals, and budget details. Each department is supported by one or two funds.

General Fund: The General Fund serves as the county's primary operating fund, supporting a broad spectrum of local government services. These include public safety, libraries, land use planning and zoning, economic development, housing rehabilitation, grant-in-aid, marriage services, deed recording, property maintenance compliance, building code enforcement, and estate service.

Capital Project Fund: This governmental fund is designated for the routine replacement of existing capital assets and additional capital improvements. Funding is sourced from capital reserves and grants. No department's operating expenses are funded in this fund.

Proprietary Funds: These funds account for business-type activities. The county maintains two enterprise funds: sewer and water. Many department's, although primarily located in the general fund, also receive support from the water and sewer fund as they provide work for these cost centers.

Fiduciary Funds: These funds include the Pension Trust Fund and the Post-Retirement Employee Benefit Trust Fund. All divisions of the County participate in funding these funds. However, no department is supported by this fund.

Department & Fund Relationship

Below is the relationship between departments and the various funds to which its operating expenses are allocated.

Where each department/office's operations are funded in the budget?					
Departments/Offices		General Fund	Capital Funds	Proprietary Funds	Fidiciary Funds
General Government	Administration	X		X	
	Assessment	X			
	County Council	X		X	
	Facilities Management	X		X	
	Finance	X		X	
	Geographic Information Services	X		X	
	Human Resources	X		X	
	Information Technology	X		X	
	Legal	X		X	
	Records Management	X			
Comm. Dev.	Community Development	X			
Economic Dev.	Economic Development	X			
	Airport and Business Park	X			
	Safety and Security	X			
Eng.	Engineering	X		X	
	Public Works	X			
	Enviromental Services - Sewer			X	
	Enviromental Services - Water			X	
Community Assistance Programs	Fire and Ambulance Grants	X			
	Public Safety Grants	X			
	Environmental Grants	X			
	Public Assistance Grants	X			
	Economic Assistance Grants	X			
	Library Grants	X			
Library	Library Adminstration	X			
	Greenwood Library	X			
	Milton Library	X			
	South Coastal Library	X			
Planning & Zoning	Planning & Zoning	X			
	Building Code	X			
	Constable	X			
Public Safety	Emergency Medical Services	X			
	Emergency Communication Services	X			
	Emergency Management Service	X			
	Local Emergency Planning Committee	X			
Row Offices	Recorder of Deeds	X			
	Marriage Bureau	X			
	Register of Wills	X			
	Sheriff	X			

Administration

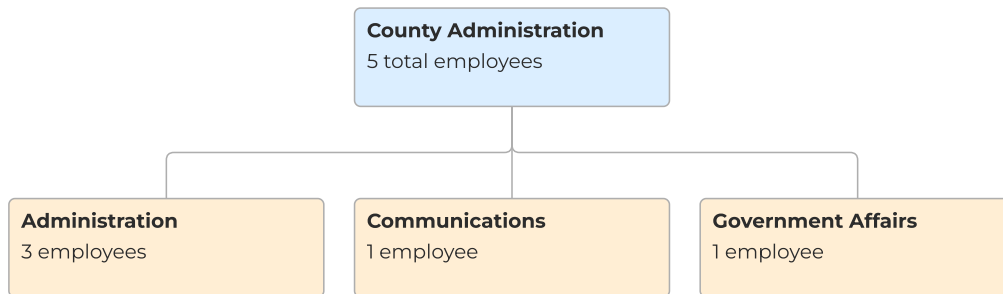
Todd F. Lawson, County Administrator

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 600 employees in more than 40 departments, divisions and offices.







Mission

Committed to providing 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

Personnel Summary



Countywide Objectives

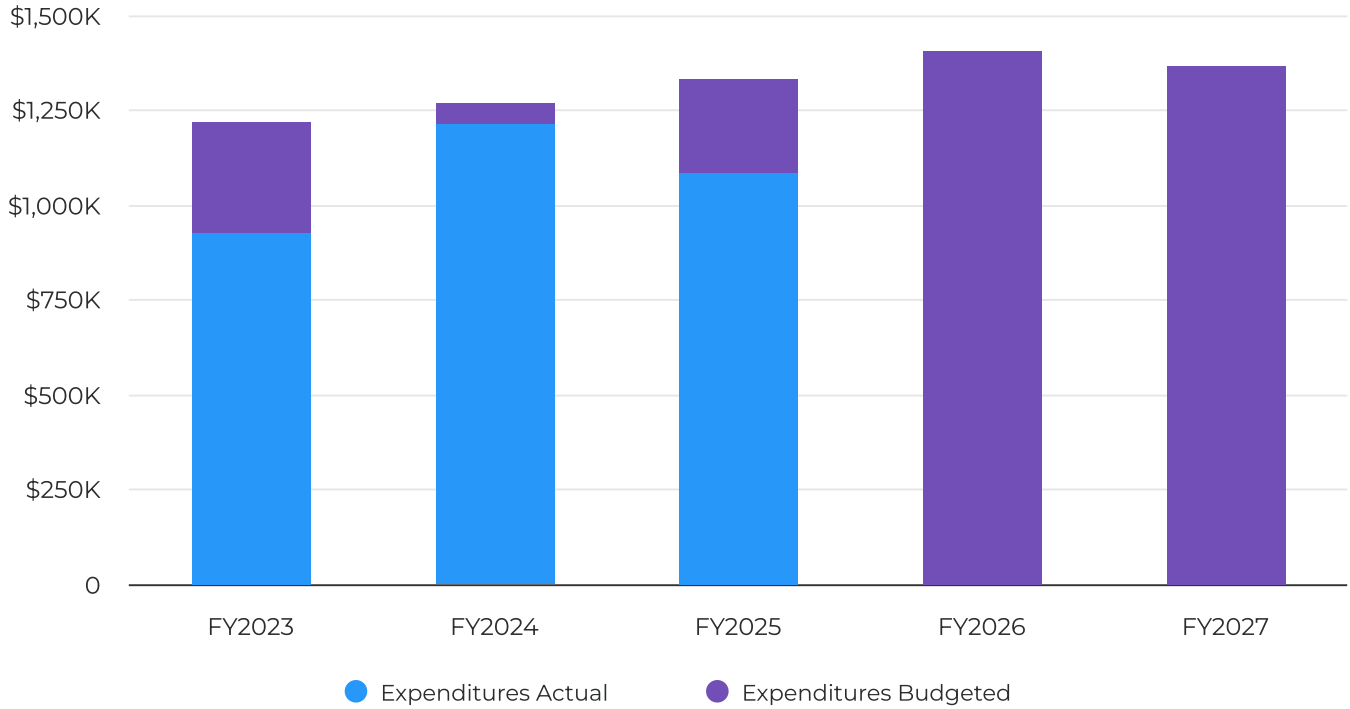
Corresponding Icon	Objective Description
	<p>Maintain the County's strong financial position through efficient use of resources</p>
	<p>Provide services that contribute to an active, healthy and informed community</p>
	<p>Promote initiatives for measured economic development and growth</p>
	<p>Advance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

Expenditure Summary

Total Budget: \$1,367,572

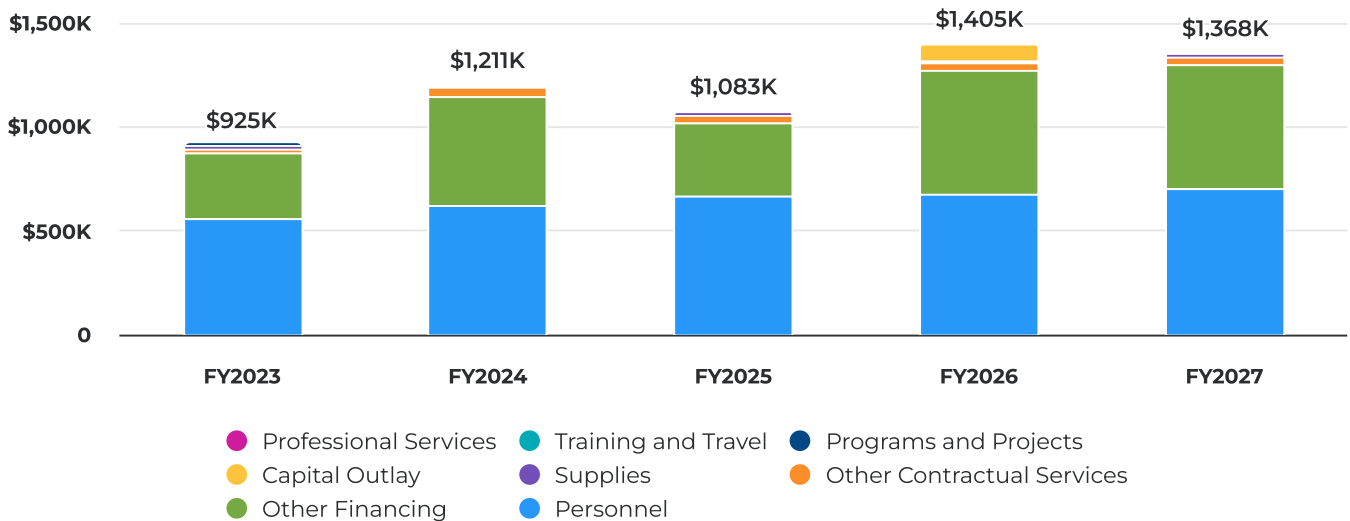
The FY 2027 budget decreased by \$37,000, or 2.68 percent. The decrease is due to a vehicle purchase occurring in FY 2026 rather than FY 2027.

Budgeted and Historical Expenditures



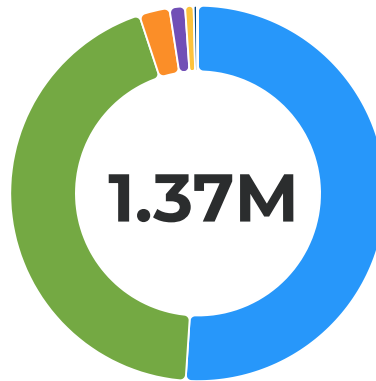
Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



In FY 2027, the total budget for Administration is \$1.4 million, representing a 2.68% decrease from FY 2026 due to a vehicle being purchased in the prior year. Personnel expenses increased by \$29,331 or 4.38%, reaching \$698,291 and accounting for 51.06% of the total budget, making it the largest expenditure category. Other financing remains steady at \$600,000, comprising 43.87% of the budget with no change from the previous year.

FY2027 Expenditures by Object



● Personnel	\$698,291	51.06%
● Other Financing	\$600,000	43.87%
● Other Contractual Services	\$35,805	2.62%
● Supplies	\$18,305	1.34%
● Programs and Projects	\$10,000	0.73%
● Training and Travel	\$4,000	0.29%
● Professional Services	\$1,171	0.09%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$588,781	\$601,947	\$634,592	\$32,645	5.42%
Cost Reimbursement - Salaries	-\$179,502	-\$183,645	-\$196,227	-\$12,582	6.85%
Vision Plan	\$195	\$200	\$200	-	-
Dental Plan	\$3,532	\$3,050	\$3,350	\$300	9.84%
FICA Tax	\$41,355	\$46,048	\$46,325	\$277	0.60%
Health Insurance	\$100,384	\$90,000	\$98,905	\$8,905	9.89%
Pension	\$106,969	\$111,360	\$111,146	-\$214	-0.19%
Total Personnel	\$661,714	\$668,960	\$698,291	\$29,331	4.38%
Professional Services					
Other Professional Services	\$300	\$1,500	\$1,500	-	-
Cost Reimbursement - OP	-	-	-\$329	-\$329	-
Total Professional Services	\$300	\$1,500	\$1,171	-\$329	-21.93%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Contractual Services					
Communications	\$7,735	\$7,920	\$7,920	-	-
Postage & Freight	\$169	\$150	\$150	-	-
Insurance	\$1,846	\$2,326	\$2,325	-\$1	-0.04%
Repairs and Maintenance	\$4,479	\$4,700	\$4,700	-	-
Computer Software Maint	\$24,169	\$17,800	\$20,710	\$2,910	16.35%
Total Other Contractual Services	\$38,399	\$32,896	\$35,805	\$2,909	8.84%
Supplies					
Office/ Operating Supplies	\$1,456	\$1,700	\$1,700	-	-
Fuel	\$1,367	\$1,700	\$1,700	-	-
Dues & Subscriptions	\$8,798	\$8,655	\$8,655	-	-
Maintenance & Repairs Parts	\$209	-	-	-	-
Tools and Small Equipment	\$1,809	\$3,250	\$3,250	-	-
Sm. Computer Equipment - 5422	-	-	\$3,000	\$3,000	-
Total Supplies	\$13,639	\$15,305	\$18,305	\$3,000	19.60%
Programs and Projects					
Programs and Projects	\$15,323	\$7,500	\$10,000	\$2,500	33.33%
Total Programs and Projects	\$15,323	\$7,500	\$10,000	\$2,500	33.33%
Training and Travel					
Travel	\$257	\$4,000	\$4,000	-	-
Total Training and Travel	\$257	\$4,000	\$4,000	-	-
Capital Outlay					
Machinery and Equipment	-	\$75,000	-	-\$75,000	-100.00%
Total Capital Outlay	-	\$75,000	-	-\$75,000	-100.00%
Other Financing					
Contingency	\$305,204	\$500,000	\$500,000	-	-
Contingency - Donations	\$47,666	\$100,000	\$100,000	-	-
Total Other Financing	\$352,870	\$600,000	\$600,000	-	-
Total Expenditures	\$1,082,502	\$1,405,161	\$1,367,572	-\$37,589	-2.68%



Airport and Business Park

Robert I. Bryant, A.A.E., Airport 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.

Mission

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

Personnel Summary


Airport and Business Park
2 employees

Prior Year's Success

1. Received a Delaware State Grant (\$1,055,000) used to cover costs associated with further design work for the RWY 4-22 Extension project
2. Awarded the Aeronautical Obstruction Removal project (\$705,387) for work associated with clearing incompatible obstructions (trees) impacting the FAA declared RWY 4 Approach and Departures Surfaces (a prelude to the RWY 4-22 Extension project)
3. Received two FAA AIP/AIG Grants (\$2,686,641 combined) for continuing construction of new Taxiway B (Phases 3 & 4)
4. Submitted new FAA AIP Grant application (\$1,000,000), as a follow-up from a notice of a Congressional Direct Spend award for work associated with conducting an Environmental Assessment and Preliminary Design for the RWY 4-22 Extension project
5. Submitted new FAA AIP Grant application (\$285,950) for design work associated with the construction of two new taxilanes that will support future hangar construction
6. Submitted a new FAA AIP General Aviation Airport Runway Extension Pilot Program Grant application (\$42,522,000) for design and construction work associated with the RWY 4-22 Extension project



Performance Measures

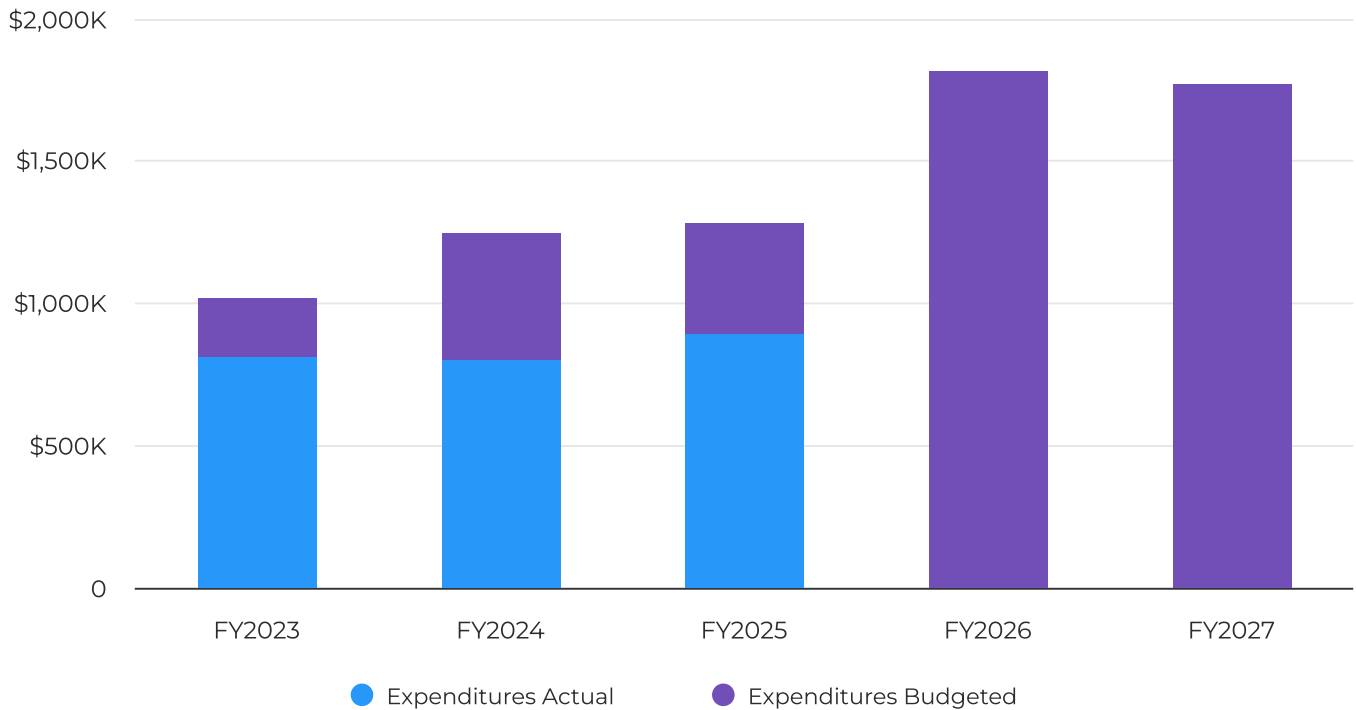
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Promote development initiatives for economic development and growth for the airport and business park	Increase operations (landings and take-offs) by 5 percent each year	8% increase in operations	5% increase 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 based aircraft	5% increase in based aircraft	>5% increase in based aircraft	>3% increase in based aircraft	>3% increase in based aircraft

Expenditure Summary

Total Budget: \$1,766,354

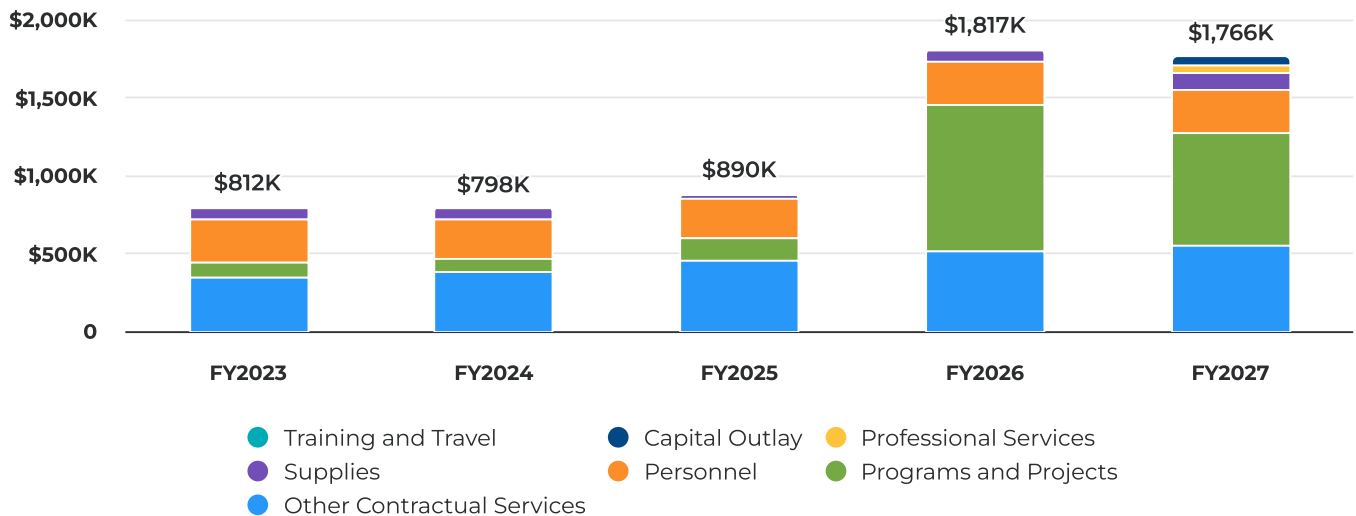
The FY 2027 budget decreased \$50,000, or 2.80 percent. The decrease is due to substantial completion of the water facility improvements and upgrades. However, it is offset by increased repair and maintenance costs for the Airport and Business Park.

Budgeted and Historical Expenditures



Expenditures by Expense Type

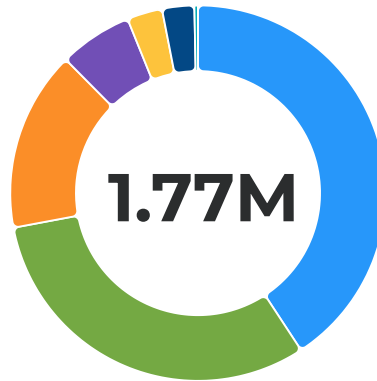
Budgeted and Historical Expenditures by Type



In FY 2027, the total budget for Airport and Business Park expenditures is \$1.8 million, representing a 2.8% decrease from the previous year. The largest expenditure category remains Programs and Projects at \$720,000, which accounts for 40.8% of the total budget but has decreased by \$227,391 due to project completion.

Other Contractual Services increased to \$552,528, making up 31.3% of the total budget, with a rise of \$42,507 due to rising costs for services needed to maintain the facilities.

FY2027 Expenditures by Object



● Programs and Projects	\$720,000	40.76%
● Other Contractual Services	\$552,528	31.28%
● Personnel	\$274,501	15.54%
● Supplies	\$111,325	6.30%
● Capital Outlay	\$53,500	3.03%
● Professional Services	\$49,000	2.77%
● Training and Travel	\$5,500	0.31%

For FY 2027, the Airport and Business Park's expenditures by object include Programs and Projects at \$720,000, representing 40.8% of the total. Other Contractual Services account for \$552,528 or 31.3%.

Programs and Projects account for most of the total expenditures, followed by Other Contractual Services. Projects and contracts used to maintain the large airport facility account for most of these expenses.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$171,148	\$181,118	\$187,002	\$5,884	3.25%
Vision Plan	\$41	\$80	\$80	-	-
Dental Plan	\$706	\$1,220	\$1,340	\$120	9.84%
FICA Tax	\$12,704	\$13,855	\$13,651	-\$204	-1.47%
Health Insurance	\$38,776	\$36,000	\$39,676	\$3,676	10.21%
Pension	\$31,630	\$33,507	\$32,752	-\$755	-2.25%
Total Personnel	\$255,006	\$265,780	\$274,501	\$8,721	3.28%
Professional Services					
Other Professional Services	\$9,250	\$10,000	\$48,000	\$38,000	380.00%
Other Professional - BP	-	\$1,000	\$1,000	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Professional Services	\$9,250	\$11,000	\$49,000	\$38,000	345.45%
Other Contractual Services					
Communications	\$1,960	\$2,500	\$2,500	-	-
Postage & Freight	\$145	\$150	\$150	-	-
Utilities	\$80,431	\$90,000	\$90,000	-	-
Insurance	\$7,740	\$9,752	\$6,500	-\$3,252	-33.35%
Repairs and Maintenance	\$339,181	\$356,119	\$368,378	\$12,259	3.44%
Repairs and Maintenance - BP	\$6,900	\$39,000	\$71,500	\$32,500	83.33%
Advertising - BP	\$7,654	-	-	-	-
Other Contractual Services	\$12,027	\$12,500	\$13,500	\$1,000	8.00%
Total Other Contractual Services	\$456,038	\$510,021	\$552,528	\$42,507	8.33%
Supplies					
Office / Operating Supplies	\$3,507	\$1,000	\$1,000	-	-
Fuel	\$13,602	\$15,000	\$15,000	-	-
Dues & Subscriptions	\$750	\$875	\$1,325	\$450	51.43%
Uniforms	\$329	\$500	\$500	-	-
Maintenance & Repairs Parts	\$11,013	\$53,300	\$87,000	\$33,700	63.23%
Tools and Small Equipment	\$1,253	\$2,000	\$6,500	\$4,500	225.00%
Total Supplies	\$30,454	\$72,675	\$111,325	\$38,650	53.18%
Programs and Projects					
Programs and Projects	-	\$2,000	\$2,000	-	-
Miscellaneous	\$136,491	\$945,391	\$718,000	-\$227,391	-24.05%
Total Programs and Projects	\$136,491	\$947,391	\$720,000	-\$227,391	-24.00%
Training and Travel					
Seminars/Conferences/Training	\$410	\$3,350	\$2,000	-\$1,350	-40.30%
Travel	\$2,078	\$7,000	\$3,500	-\$3,500	-50.00%
Total Training and Travel	\$2,488	\$10,350	\$5,500	-\$4,850	-46.86%
Capital Outlay					
Machinery and Equipment	-	-	\$23,500	\$23,500	-
Other Capital	-	-	\$30,000	\$30,000	-
Total Capital Outlay	-	-	\$53,500	\$53,500	-
Total Expenditures	\$889,727	\$1,817,217	\$1,766,354	-\$50,863	-2.80%



Initiative #1 - Runway 4-22 Extension - \$42.5 million (over multiple years)

Sussex County continues working with the FAA and our elected representatives in Washington DC on a Runway 4-22 Extension project. In FY 2026, Sussex County submitted a FAA AIP General Aviation Airport Runway Extension Pilot Program Grant application in the amount of \$42,522,000 for work associated with the design and construction of a 805' extension to GED primary RWY 4-22. The goal of Sussex County is to extend our primary RWY 4-22 from its current length of 5,500-feet to 6,123-feet.

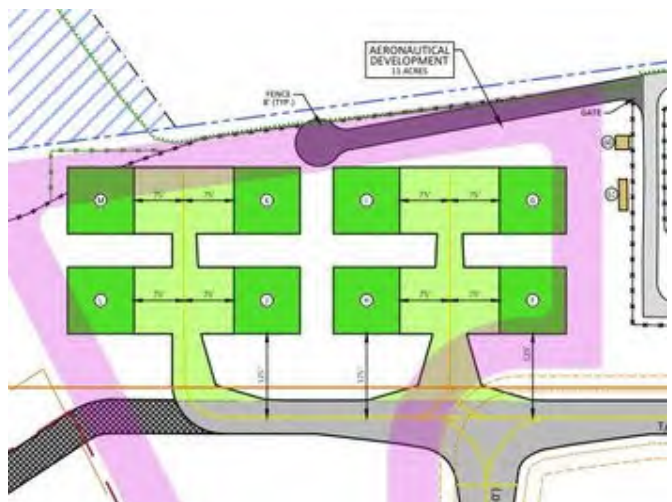


Initiative #2 - Construct Parallel Taxiway B - \$9.09 million (over multiple years)

This initiative is to continue the planning/design and construction of the new, full-length, parallel Taxiway B Project to our Runway 4-22.

Initiative #3 - Construct Taxilanes for New Hangar Development - \$1.71 million (over multiple years)

Sussex County continues working with the FAA seeking approval for the use of a Bipartisan Infrastructure Law (BIL) Airport Infrastructure Grant (AIG) funding for the design and construction of two taxilanes that will accommodate the privately funded construction of new corporate aircraft "box" hangars at the Airport. In recent years, airport management has received inquiries concerning the availability of existing hangar space needed to accommodate larger-size corporately-owned and operated aircraft and/or the available land to build new individual "box" hangars.



Assessment

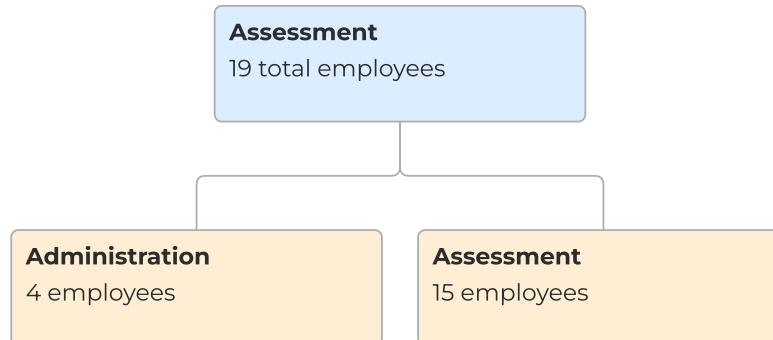
Christopher Keeler, Director of Assessment

The Assessment Office is responsible for establishing and maintaining assessed values for residential, commercial, and agricultural properties in Sussex County. The office maintains official records related to property ownership, land use classifications, and building characteristics for all properties within the County. It reviews building permits for new construction and adjusts assessed values for additions, renovations or changes in property use. The office also provides assessed values to County Finance, school districts and municipalities to support the setting of tax rates for billing purposes.

Mission

The mission of the Sussex County Assessment Department is to fairly, accurately, and uniformly assess all real property in accordance with Delaware Law. We are committed to maintaining transparent and reliable property records, supporting equitable taxation, and delivering professional, responsive service to residents, businesses, and local governments while upholding the highest standards of integrity and public trust.



Personnel Summary



Prior Year's Success

1. Completed the first Countywide reassessment in 50 years
2. Maintained formal appeals to the Board of Assessment at less than 1%
3. Developed and launched an online property tax calculator to help residents estimate and understand how reassessment affected individual tax bills
4. Improved public understanding of the reassessment process through informational videos, social media and educational sessions

Performance Measures

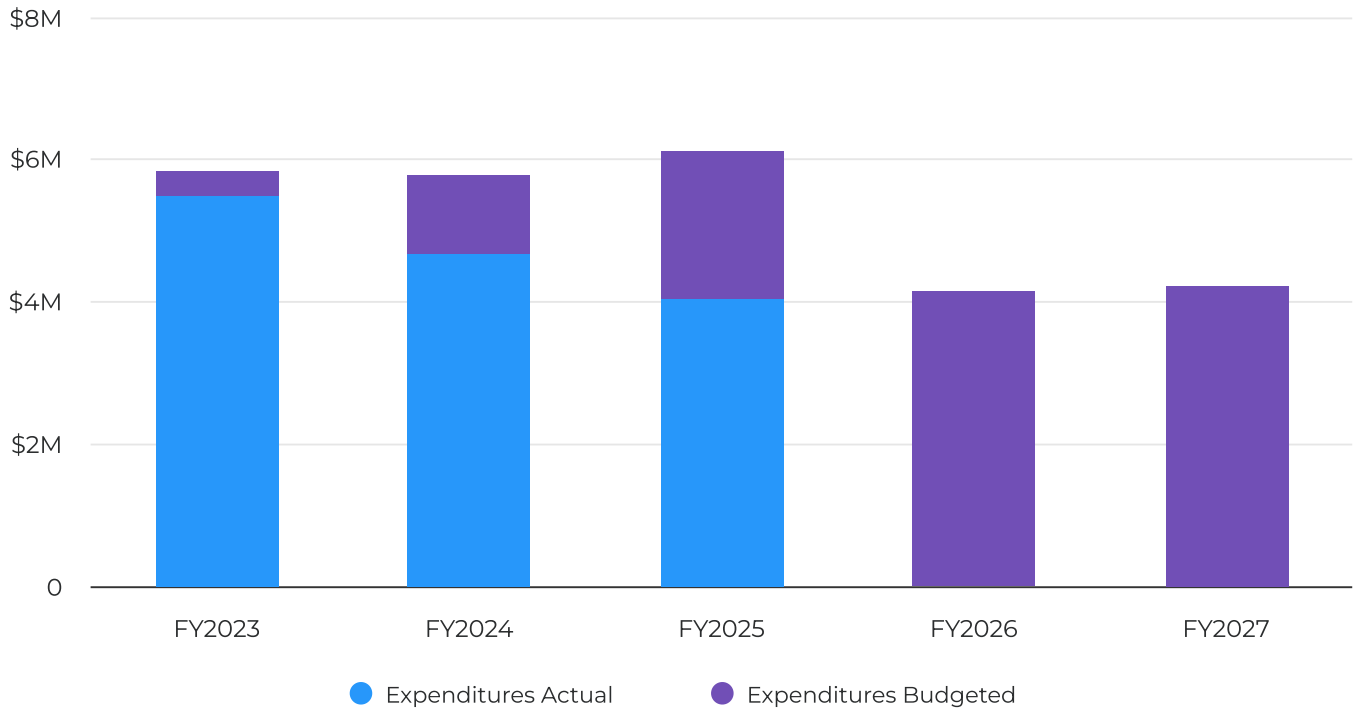
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 To strengthen the use of technology in order to approve quality, accuracy, and timeliness of all tasks with a financial impact	Add taxable assessments to the tax rolls by June 30 of each year, whereas taxable assessments increase 2%	3.8% increase in taxable assessments	3.7% increase in taxable assessments	>2% increase in taxable assessments	>2% increase in taxable assessments	>2% increase in taxable assessments
	Perform with less than 1% tax corrections after billing has occurred	0.12% of bills corrected	.062% of bills corrected	<1% of bills corrected	<1% of bills corrected	<1% of bills corrected
 To provide a customer-centric department	Process 95% of deed transfers and wills within 10 business days with a 95% accuracy rate	96% accuracy rate	97% accuracy rate	<95% accuracy rate	<95% accuracy rate	<95% accuracy rate

Expenditure Summary

Total Budget: \$4,221,424

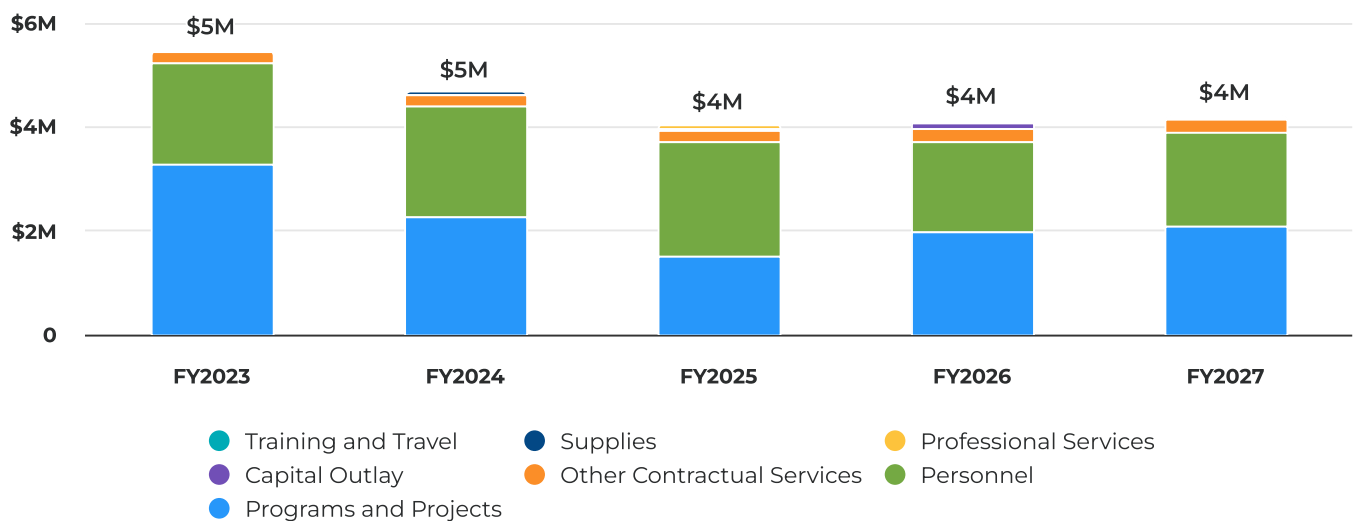
The FY 2027 budget increased \$63,000, or 1.52 percent. The increase is for the purchase of automated deed processing software.

Budgeted and Historical Expenditures Across Division



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

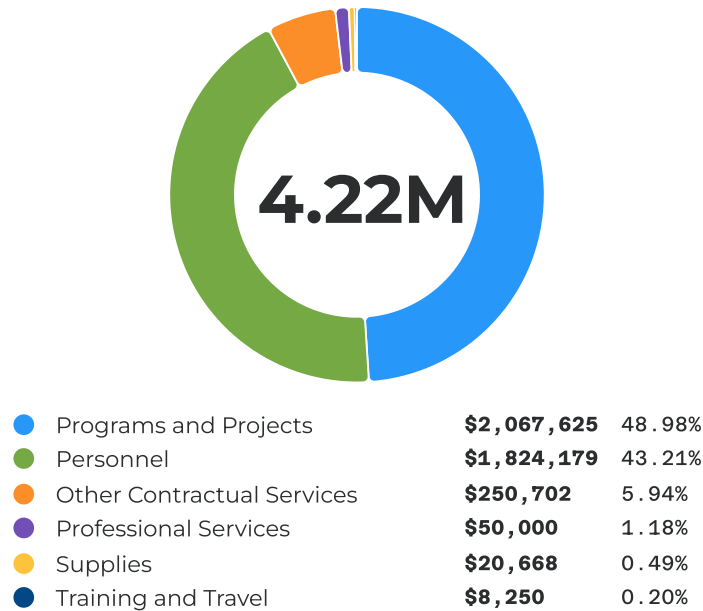


The total budget for Assessment in FY 2027 is \$4.2 million, reflecting a modest increase of 1.52% from FY 2026. Programs and Projects remain the largest expenditure category, increasing by \$81,100 or 4.08% to \$2.1 million, now representing 48.98% of the total budget, slightly up from 47.77% the previous year. This increase is due in part to the aforementioned software purchase. The largest expense in this category is a vendor to assist with the reassessment project that must be completed again in 3 years.

Personnel expenses also rose by \$95,685 or 5.54%, reaching \$1.8 million and accounting for 43.21% of the total budget, up from 41.57% in FY2026. .

One notable decrease is Capital Outlay, which dropped from \$109,300 in FY 2026 to zero in FY 2027, a 100% reduction due to vehicles being purchased in the previous year.

FY2027 Expenditures by Object



The FY 2027 Expenditures by Object for the Assessment category include Programs and Projects at \$2.1 million, representing 48.98% of the total. Personnel costs amount to \$1.8 million, which is 43.21%.

Programs and Projects and Personnel remain the largest expenditures, driven by costs related to the reassessment.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$1,373,529	\$1,114,442	\$1,147,839	\$33,397	3.00%
Vision Plan	\$930	\$720	\$760	\$40	5.56%
Dental Plan	\$17,028	\$10,980	\$12,730	\$1,750	15.94%
FICA Tax	\$98,441	\$81,430	\$83,792	\$2,362	2.90%
Health Insurance	\$480,322	\$324,000	\$378,019	\$54,019	16.67%
Pension	\$252,088	\$196,922	\$201,039	\$4,117	2.09%
Total Personnel	\$2,222,339	\$1,728,494	\$1,824,179	\$95,685	5.54%
Professional Services					

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Legal	\$71,276	\$50,000	\$50,000	-	-
Total Professional Services	\$71,276	\$50,000	\$50,000	-	-
Other Contractual Services					
Communications	\$8,195	\$9,552	\$9,552	-	-
Postage & Freight	\$1,053	\$2,000	\$1,500	-\$500	-25.00%
Insurance	\$10,582	\$13,333	\$13,250	-\$83	-0.62%
Repairs and Maintenance	\$6,386	\$10,000	\$9,800	-\$200	-2.00%
Computer Software Maint	\$195,190	\$205,000	\$215,100	\$10,100	4.93%
Printing & Binding	\$1,885	\$2,500	\$1,000	-\$1,500	-60.00%
Advertising	\$488	\$500	\$500	-	-
Total Other Contractual Services	\$223,779	\$242,885	\$250,702	\$7,817	3.22%
Supplies					
Office / Operating Supplies	\$3,401	\$11,196	\$5,000	-\$6,196	-55.34%
Fuel	\$6,585	\$12,000	\$7,500	-\$4,500	-37.50%
Dues & Subscriptions	\$2,913	\$4,516	\$3,168	-\$1,348	-29.85%
Uniforms	\$1,070	\$2,000	\$2,000	-	-
Maintenance & Repairs Parts	\$785	\$3,000	\$3,000	-	-
Tools and Small Equipment	\$740	-	-	-	-
Total Supplies	\$15,494	\$32,712	\$20,668	-\$12,044	-36.82%
Programs and Projects					
Programs and Projects	\$1,484,060	\$1,986,525	\$2,067,625	\$81,100	4.08%
Total Programs and Projects	\$1,484,060	\$1,986,525	\$2,067,625	\$81,100	4.08%
Training and Travel					
Seminars/Conferences/Training	\$2,150	\$6,000	\$6,000	-	-
Mileage	-	\$250	\$250	-	-
Travel	\$1,806	\$2,000	\$2,000	-	-
Total Training and Travel	\$3,955	\$8,250	\$8,250	-	-
Capital Outlay					
Machinery and Equipment	\$28,847	\$109,300	-	-\$109,300	-100.00%
Total Capital Outlay	\$28,847	\$109,300	-	-\$109,300	-100.00%
Total Expenditures	\$4,049,751	\$4,158,166	\$4,221,424	\$63,258	1.52%



Building Code

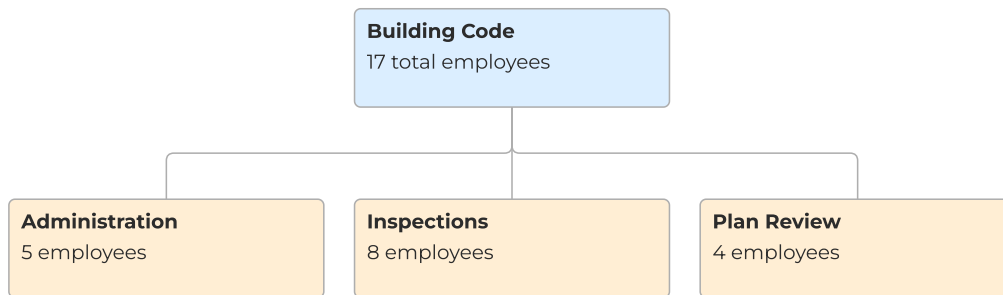
Andy Wright, Chief Building Code Inspector

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.



Personnel Summary



Prior Year's Success

1. Completed nearly 5,000 plan reviews in a timely manner with the same number of reviewers
2. Performed nearly 24,000 field inspections with the same number of inspectors
3. Enabled builders to upload required documents into our inspection program

Performance Measures

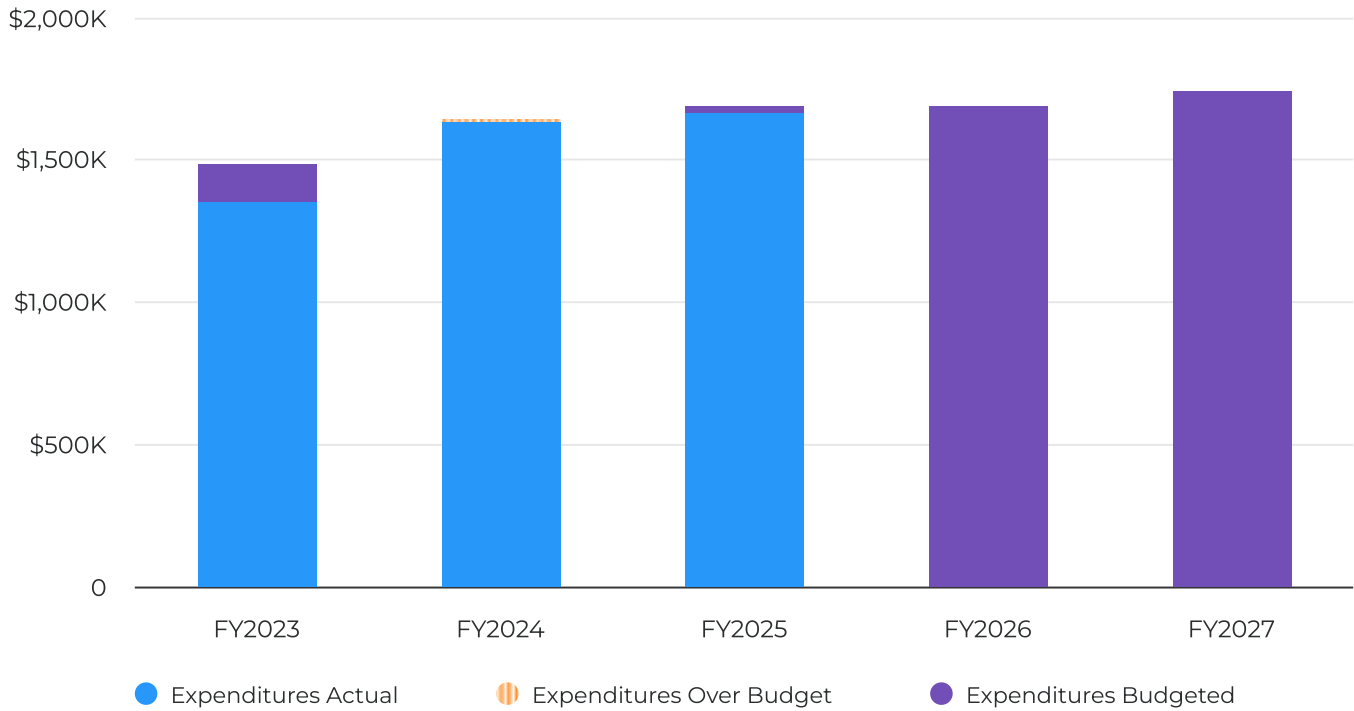
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
<p> Create new processes that promote efficiency in the review of building plans, allowing plan reviewers to review more plans in a year to help with turnaround</p>	Maintain Efficient Plan Reviews with more than 90% accuracy	5,067 plan reviews with 95% accuracy	5,086 plan reviews with 95% accuracy	>3,000 plan reviews with over 95% accuracy	>3,500 plan reviews with over 95% accuracy	>3,000 plan reviews over 95% accuracy
	By purchasing a digital plan review program, reducing the need for paper plan copies by over 50%	50% reduction	50% reduction	>50% reduction	>50% reduction	>50% reduction
<p> Cross train for flood requirements and building inspections in order to perform more inspections by each inspector</p>	Increase the number of building inspections performed per inspector	3,442 inspections per employee	3,254 inspections per employee	>3,650 inspections per employee	>3,500 inspections per employee	>3,000 inspections per employee

Expenditure Summary

Total Budget: \$1,742,478

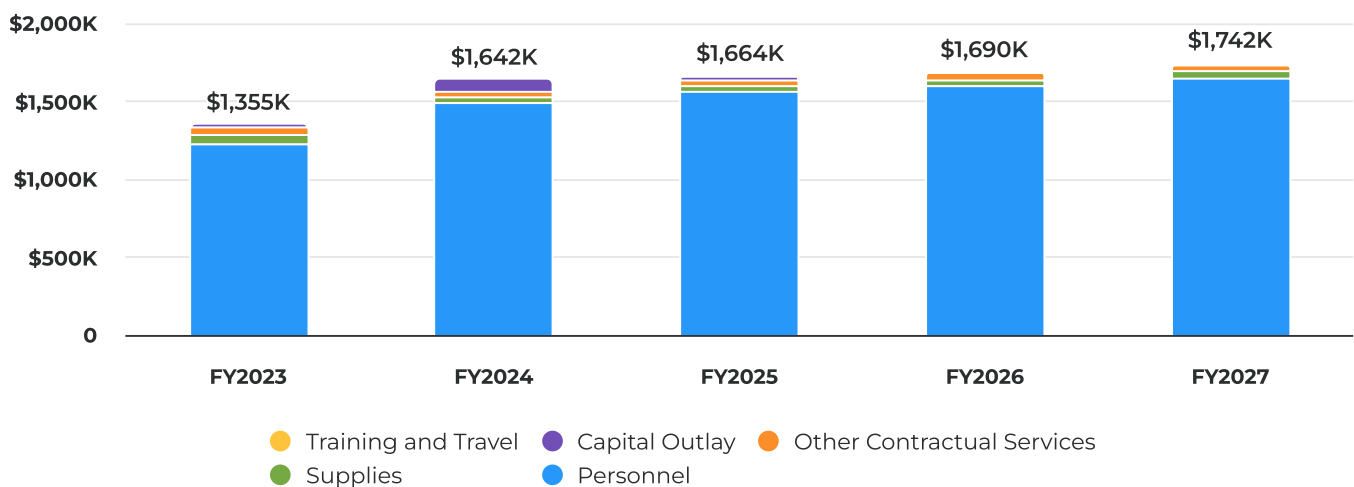
The FY 2027 budget increased \$53,000, or 3.12 percent, due to personnel costs.

Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

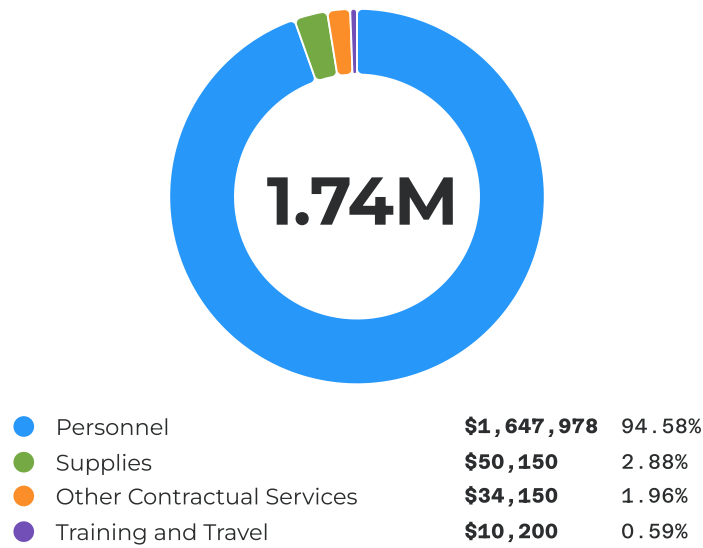


The total budget for Building Code in FY 2027 is \$1.7 million, reflecting a 3.12% increase from FY 2026. Personnel remains the largest expenditure category, accounting for 94.58% of the total budget at \$1.6 million, which is a \$52,991



increase or 3.32% growth compared to the previous year.

FY 2027 Expenditures by Object



For FY 2027, the Building Code expenditures by object include Personnel costs at \$1.6 million, representing 94.58% of the total.

Because Building Code relies on qualified staff for plan review and inspections, personnel costs remain the largest expense.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Building Code Salaries	\$972,372	\$1,013,030	\$1,039,703	\$26,673	2.63%
Vision Plan	\$650	\$680	\$680	-	-
Dental Plan	\$11,590	\$10,370	\$11,390	\$1,020	9.84%
FICA Tax	\$69,139	\$77,496	\$75,898	-\$1,598	-2.06%
Health Insurance	\$326,511	\$306,000	\$338,207	\$32,207	10.53%
Pension	\$178,640	\$187,411	\$182,100	-\$5,311	-2.83%
Total Personnel	\$1,558,902	\$1,594,987	\$1,647,978	\$52,991	3.32%
Other Contractual Services					
Communications	\$10,150	\$11,000	\$11,000	-	-
Postage & Freight	\$13	\$150	\$150	-	-
Insurance	\$16,042	\$20,213	\$17,000	-\$3,213	-15.90%
Repairs and Maintenance	\$10,549	\$6,000	\$6,000	-	-
Total Other Contractual Services	\$36,754	\$37,363	\$34,150	-\$3,213	-8.60%
Supplies					

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Office / Operating Supplies	\$4,721	\$8,400	\$8,400	-	-
Fuel	\$21,106	\$24,000	\$24,000	-	-
Dues & Subscriptions	\$2,511	\$3,000	\$10,000	\$7,000	233.33%
Uniforms	\$1,199	\$2,250	\$2,250	-	-
Maintenance & Repairs Parts	\$4,442	\$5,000	\$5,500	\$500	10.00%
Tools and Small Equipment	\$191	\$600	-	-\$600	-100.00%
Sm. Computer Equipment - 5422	\$497	-	-	-	-
Total Supplies	\$34,669	\$43,250	\$50,150	\$6,900	15.95%
Training and Travel					
Seminars/Conferences/Training	\$4,890	\$8,000	\$8,000	-	-
Mileage	-	\$200	\$200	-	-
Travel	-	\$6,000	\$2,000	-\$4,000	-66.67%
Total Training and Travel	\$4,890	\$14,200	\$10,200	-\$4,000	-28.17%
Capital Outlay					
Machinery and Equipment	\$28,847	-	-	-	-
Total Capital Outlay	\$28,847	-	-	-	-
Total Expenditures	\$1,664,062	\$1,689,800	\$1,742,478	\$52,678	3.12%

Community Development & Housing

Brandy Bennett Nauman, Director

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

Personnel Summary



Prior Year's Success

1. Housing Repair & Accessibility Assistance:

- a. Assisted more than 220 households with housing repairs (CDBG, HOME, County Council funding)
- b. Installed 21 aluminum ramp systems (738 linear feet) at a cost of \$79,344, serving diverse housing types across the county. Leveraging in-stock inventory, the program achieved rapid turnarounds—including getting three individuals home from rehab hospitals in time for the holidays—and also distributed 25 portable heaters to vulnerable households this winter

2. Affordable Housing Initiatives:

- a. Assisted 19 households with down payment and settlement costs and expect to assist an additional 5 households before the end of the fiscal year
- b. Participated in the County's Land Use Reform Working Group, whose recommendations (finalized November 2025) directly informed the revised SCRP ordinance, as well as several related land use ordinances aimed at promoting housing development
- c. Applied for and was awarded SJR8 funding from the Delaware State Housing Authority, securing free technical assistance from a consulting planning firm to develop affordable housing and land use policy changes.

3. Sussex County Rental Program (SCRCP):

- a. Worked closely with a property management company for the 2nd SCRP project, Chapel Branch Apartments (Lewes), to prepare for the first round of lease-ups (estimated April 2026) in the first phase
- b. Monitored Coastal Tide Apartments (Lewes) for SCRP compliance and ensured continued tenancy of 32 affordable rental units
- c. Advanced ordinance revisions in partnership with the County Administrator, legal counsel, and the Planning & Zoning Director to address developer feasibility concerns, thereby reducing the set-aside requirement from 25% to 15% and increasing rent calculations to 60% AMI, while maintaining the 80% AMI eligibility threshold



Performance Measures

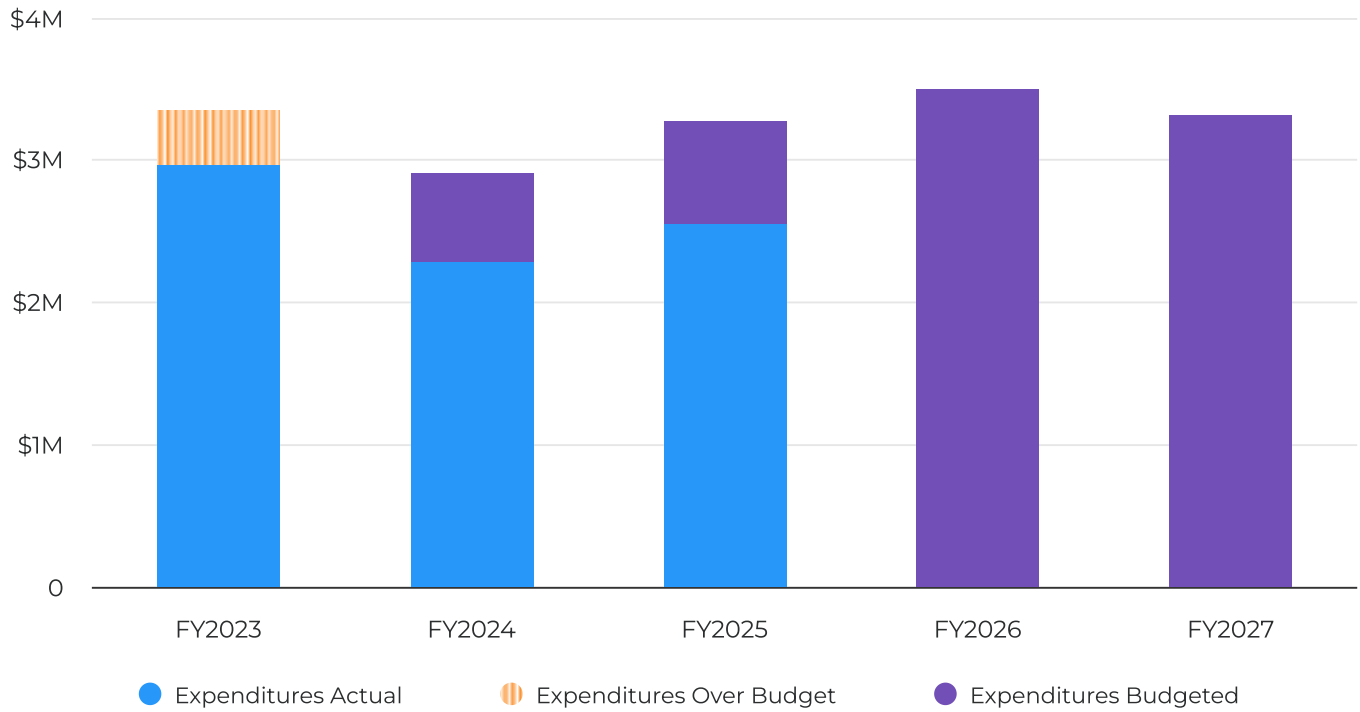
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Reinvest in existing housing stock through rehabilitation and renovation and support the reduction of substandard dwelling units.	Preservation of at least 250 homes occupied by households earning less than 80% Area Median Income through rehabilitation	335 home repairs	368 home repairs	>300 home repairs	>300 home repairs	>300 home repairs
	Installation of at least 20 metal ramps to promote accessibility for elderly and/or disabled residents	n/a	21	>20	>20	>20
 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	43 homebuyers	17 homebuyers	>25 homebuyers	>25 homebuyers	>30 homebuyers
	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	1	2	>2	>2	>2

Expenditure Summary

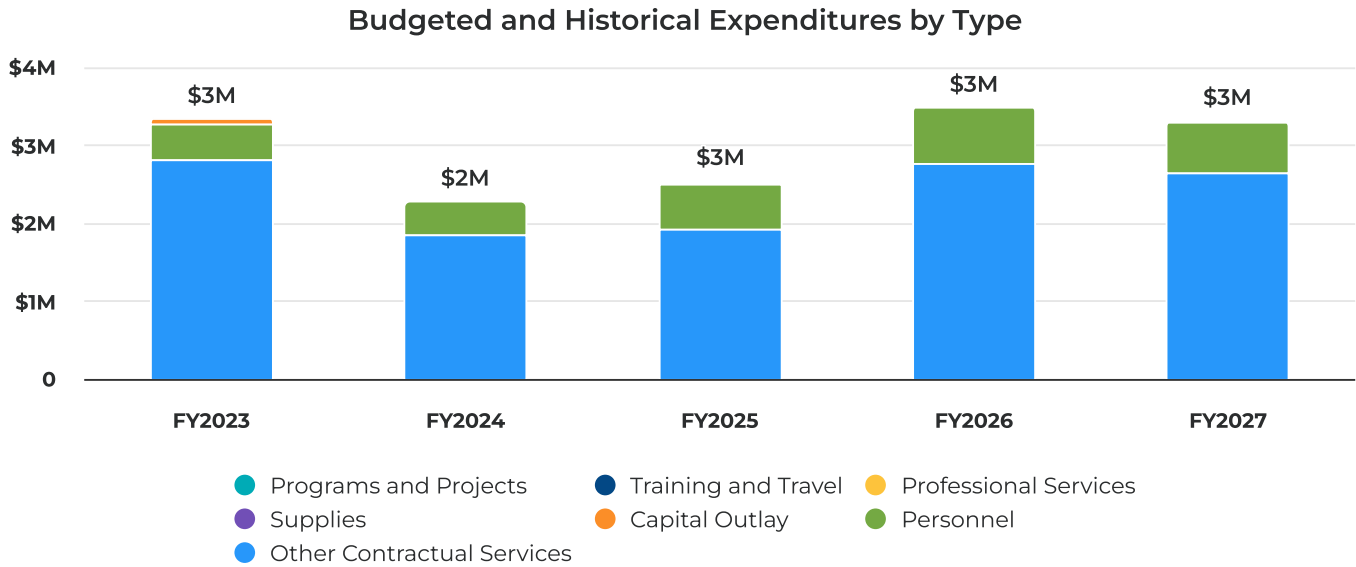
Total Budget: \$3,315,413

The FY 2027 budget decreased \$184,000, or 5.26 percent, due to staff changes as a result of the end of American Rescue Plan Act funding.

Budgeted and Historical Expenditures



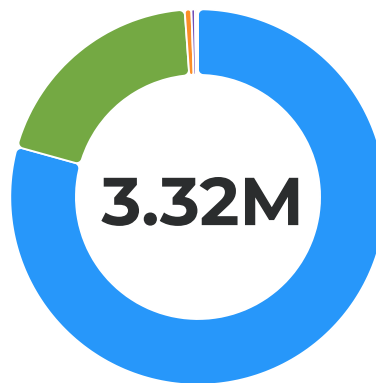
Expenditures by Expense Type



In FY 2027, the total budget for Community Development expenditures decreased by 5.26% to \$3.3 million compared to FY2026's \$3.5 million. The largest expenditure category remained Other Contractual Services, accounting for 79.31% of the total at \$2.6 million, which is a decrease of \$128,558 or 4.66% from the previous year. This category is where federal funding is spent on housing rehabilitations. Because this category depends on the level of federal funding, Community Development's budget will fluctuate based on the amount of grants awarded.

Because no machinery or equipment purchases are planned, Capital Outlay expenditures were eliminated entirely in FY 2027, dropping from \$5,500 in FY 2026 to \$0, a 100% decrease.

FY2027 Expenditures by Object



Other Contractual Services	\$2,629,505	79.31%
Personnel	\$648,018	19.55%
Supplies	\$19,390	0.58%
Professional Services	\$10,000	0.30%
Training and Travel	\$5,500	0.17%
Programs and Projects	\$3,000	0.09%

For FY 2027, Other Contractual Services account for \$2.6 million, representing 79.31% of the total. Expenditures in this category are the costs of contractors that rehab low-income homes.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$563,093	\$712,446	\$648,018	-\$64,428	-9.04%
Community Development Salaries	\$358,049	\$464,969	\$420,210	-\$44,759	-9.63%
Vision Plan	\$273	\$270	\$240	-\$30	-11.11%
Dental Plan	\$4,944	\$4,118	\$4,020	-\$98	-2.38%
FICA Tax	\$26,797	\$35,570	\$30,675	-\$4,895	-13.76%
Health Insurance	\$111,289	\$121,500	\$119,275	-\$2,225	-1.83%
Pension	\$61,742	\$86,019	\$73,598	-\$12,421	-14.44%
Professional Services	\$9,528	\$10,000	\$10,000	-	-
Legal	\$9,528	\$10,000	\$10,000	-	-
Other Contractual Services	\$1,926,000	\$2,758,063	\$2,629,505	-\$128,558	-4.66%
Communications	\$158	\$180	\$180	-	-
Postage & Freight	\$283	\$350	\$350	-	-
Insurance	\$6,971	\$8,783	\$5,500	-\$3,283	-37.38%
Repairs and Maintenance	\$3,234	\$3,000	\$3,000	-	-
Computer Equip Maint - 5442	\$11,948	\$12,250	\$13,720	\$1,470	12.00%
Advertising	\$4,250	\$5,000	\$5,000	-	-
Other Contractual Services	\$1,899,157	\$2,728,500	\$2,601,755	-\$126,745	-4.65%
Supplies	\$7,290	\$9,150	\$19,390	\$10,240	111.91%
Office / Operating Supplies	\$2,738	\$3,000	\$3,000	-	-
Fuel	\$3,223	\$4,500	\$3,250	-\$1,250	-27.78%
Dues & Subscriptions	\$125	\$250	\$250	-	-
Uniforms	\$577	\$500	\$500	-	-
Maintenance & Repairs Parts	\$627	\$900	\$900	-	-
Sm. Computer Equipment - 5422	-	-	\$11,490	\$11,490	-
Programs and Projects	\$377	\$3,000	\$3,000	-	-
Programs and Projects	\$377	\$3,000	\$3,000	-	-
Training and Travel	\$1,346	\$1,200	\$5,500	\$4,300	358.33%
Seminars/Conferences/Training	\$852	\$750	\$2,500	\$1,750	233.33%
Mileage	\$458	\$250	\$500	\$250	100.00%
Travel	\$36	\$200	\$2,500	\$2,300	1,150.00%
Capital Outlay	\$38,989	\$5,500	-	-\$5,500	-100.00%
Machinery and Equipment	\$38,989	\$5,500	-	-\$5,500	-100.00%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$2,546,624	\$3,499,359	\$3,315,413	-\$183,946	-5.26%

Sussex County Housing Trust Fund - \$500,000 (in Grant-in-Aid)

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

Homebuyer Assistance Program - \$500,000

- To efficiently utilize County Council funding, qualifying households of 120% AMI or less would be eligible for \$20,000 in direct homebuyer settlement assistance.
- Funding would be protected with a 0% interest forgivable 10-year lien.
- Applicants would be required to attend HUD-approved homebuyer counseling to receive funding.



Constable

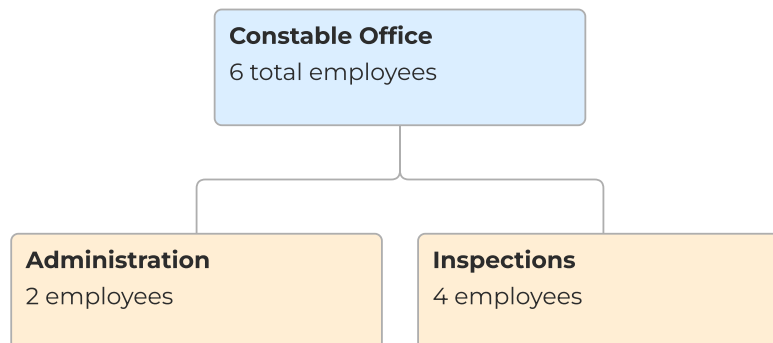
Mark Rogers, Chief Constable

The Constable's Office is responsible for the 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 approval. 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 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



Personnel Summary



Prior Year's Success

1. Responded to 856 complaints, issued 680 violation notices, and conducted 3,341 inspections, including zoning violations
2. Conducted inspections on 19 complaints involving illegal businesses: 9 of those businesses were shutdown and 7 applied for a conditional use
3. Assisted other departments with collection letters, building code inspections, hardship follow-up and building permits
4. Generated over 316 invoices totaling \$72,595 in civil ticketing revenue and abatement charges

Performance Measures

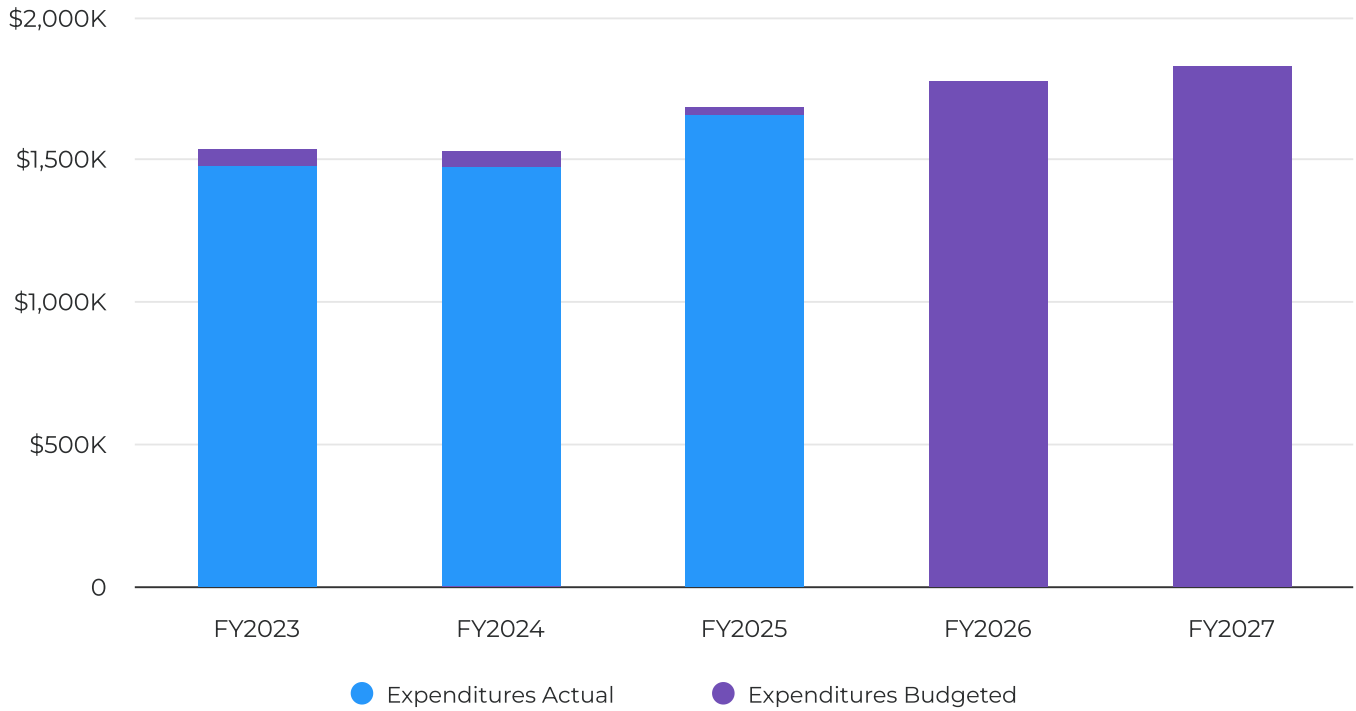
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Expand community outreach to ensure the community understands the role of the Constable's Office	Attend at least 2 public meetings each year to educate the public on the constable's role and the civil ticketing process	2 meetings	7 meetings	>2 meetings	>4 meetings	>4meetings
 Preserve and create attractive and environmentally sustainable neighborhoods	Gain a 96% higher compliance rate each year	96% compliance rate	96% compliance rate	>96% compliance rate	>96% compliance rate	>96% compliance rate

Expenditure Summary

Total Budget: \$1,825,420

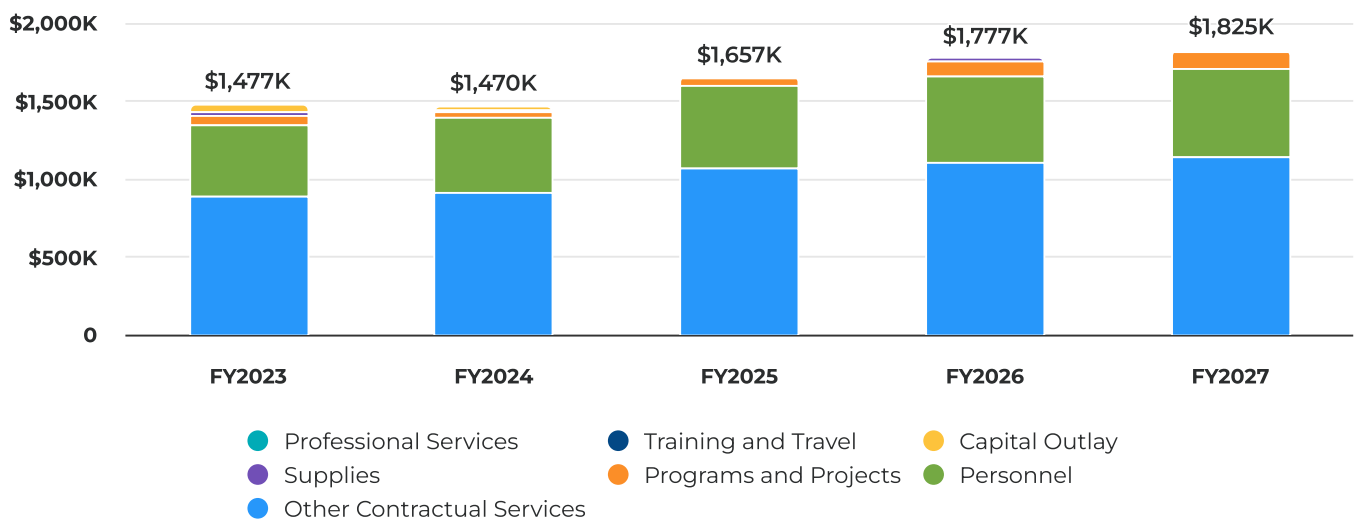
The FY 2027 budget increased 48,000, or 2.74 percent. The increase is due to personnel costs, particularly health insurance costs.

Budgeted and Historical Expenditures



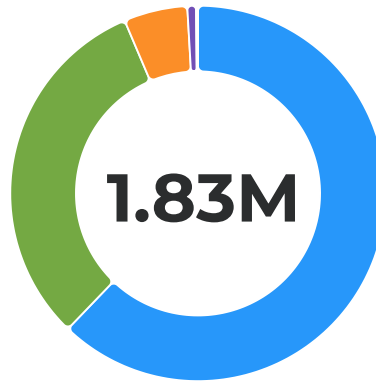
Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



The total budget for the Constable in FY 2027 is \$1.8 million, reflecting a 2.74% increase from FY 2026. The largest expenditure category remains Other Contractual Services at \$1.1 million, accounting for 62.17% of the total budget, which is a \$31,269 increase or 2.83% growth from the previous year due to a 3% increase in the dog control contract with the State of Delaware.

FY2027 Expenditures by Object



● Other Contractual Services	\$1,134,900	62.17%
● Personnel	\$573,920	31.44%
● Programs and Projects	\$100,000	5.48%
● Supplies	\$13,600	0.75%
● Training and Travel	\$2,000	0.11%
● Professional Services	\$1,000	0.05%

For FY 2027, the Constable's expenditures are primarily allocated to Other Contractual Services at \$1.1 million, representing 62.17% of the total. Personnel costs account for \$573,920, or 31.44%.

The majority of the Constable budget is the dog control contract required to be paid by the State of Delaware.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$325,487	\$349,615	\$360,761	\$11,146	3.19%
Vision Plan	\$212	\$240	\$240	-	-
Dental Plan	\$4,038	\$3,660	\$4,020	\$360	9.84%
FICA Tax	\$23,657	\$26,745	\$26,336	-\$409	-1.53%
Health Insurance	\$115,951	\$108,000	\$119,377	\$11,377	10.53%
Pension	\$60,619	\$64,679	\$63,186	-\$1,493	-2.31%
Total Personnel	\$529,964	\$552,939	\$573,920	\$20,981	3.79%
Professional Services					
Other Professional Services	\$150	\$1,500	\$1,000	-\$500	-33.33%
Total Professional Services	\$150	\$1,500	\$1,000	-\$500	-33.33%
Other Contractual Services					
Communications	\$6,004	\$6,600	\$6,600	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Postage & Freight	\$411	\$1,000	\$1,000	-	-
Insurance	\$10,454	\$13,172	\$13,000	-\$172	-1.31%
Repairs and Maintenance	\$2,338	\$5,000	\$4,000	-\$1,000	-20.00%
Printing & Binding	\$122	\$300	\$300	-	-
Other Contractual Services	\$1,046,174	\$1,077,559	\$1,110,000	\$32,441	3.01%
Total Other Contractual Services	\$1,065,503	\$1,103,631	\$1,134,900	\$31,269	2.83%
Supplies					
Office / Operating Supplies	\$1,315	\$2,000	\$1,500	-\$500	-25.00%
Fuel	\$7,375	\$9,000	\$9,000	-	-
Uniforms	\$346	\$600	\$600	-	-
Maintenance & Repairs Parts	\$2,162	\$2,500	\$2,500	-	-
Tools and Small Equipment	\$1,476	-	-	-	-
Sm. Computer Equipment - 5422	-	\$2,000	-	-\$2,000	-100.00%
Total Supplies	\$12,674	\$16,100	\$13,600	-\$2,500	-15.53%
Programs and Projects					
Programs and Projects	\$46,896	\$100,000	\$100,000	-	-
Miscellaneous	\$85	-	-	-	-
Total Programs and Projects	\$46,981	\$100,000	\$100,000	-	-
Training and Travel					
Seminars/Conferences/Training	\$1,330	\$2,500	\$2,000	-\$500	-20.00%
Total Training and Travel	\$1,330	\$2,500	\$2,000	-\$500	-20.00%
Total Expenditures	\$1,656,602	\$1,776,670	\$1,825,420	\$48,750	2.74%

Initiative - Demolitions and Clean-up Efforts - \$100,000

Continue to work towards expanding our efforts to identify dilapidated structures and work with the owner to encourage improvement through the Voluntary Demolition Program



BEFORE



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AFTER

Most property owners will comply within a reasonable time limit. Some properties continue to stay active for several years depending on the owner's willingness to work with the office for compliance. Our Programs and Projects account is used for abatement, voluntary demolitions and to assist in clean-up projects.



July 2019 beginning of violations



April 2022

Additional complaints

Continue to serve violation notices and civil fines.



February

2026

Structure fire

Discussions are pending regarding clean-up.

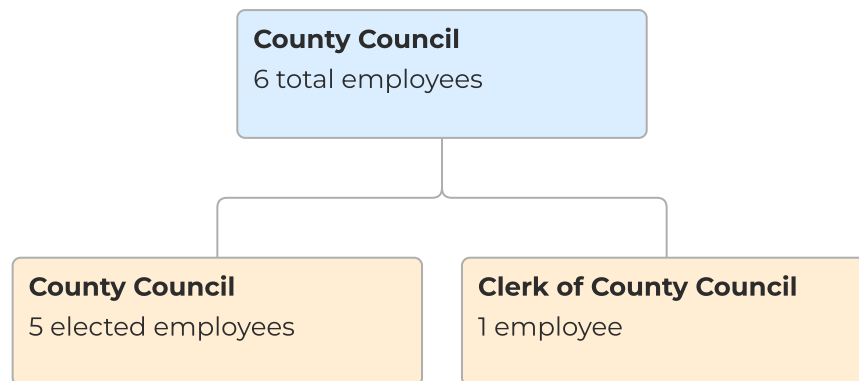
County Council

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.

Personnel Summary



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, which 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

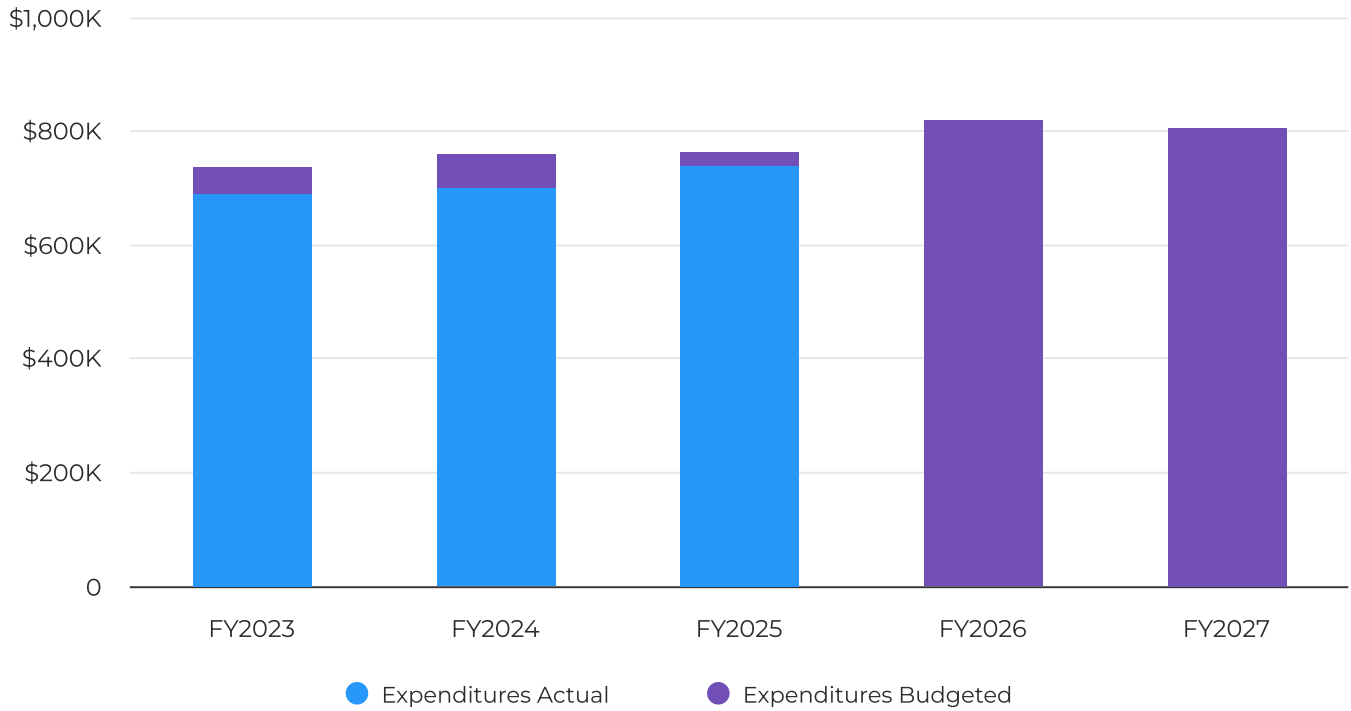
MOBILITY — To be a leading example for Delaware in developing creative transportation solutions

Expenditure Summary

Total Budget: \$804,564

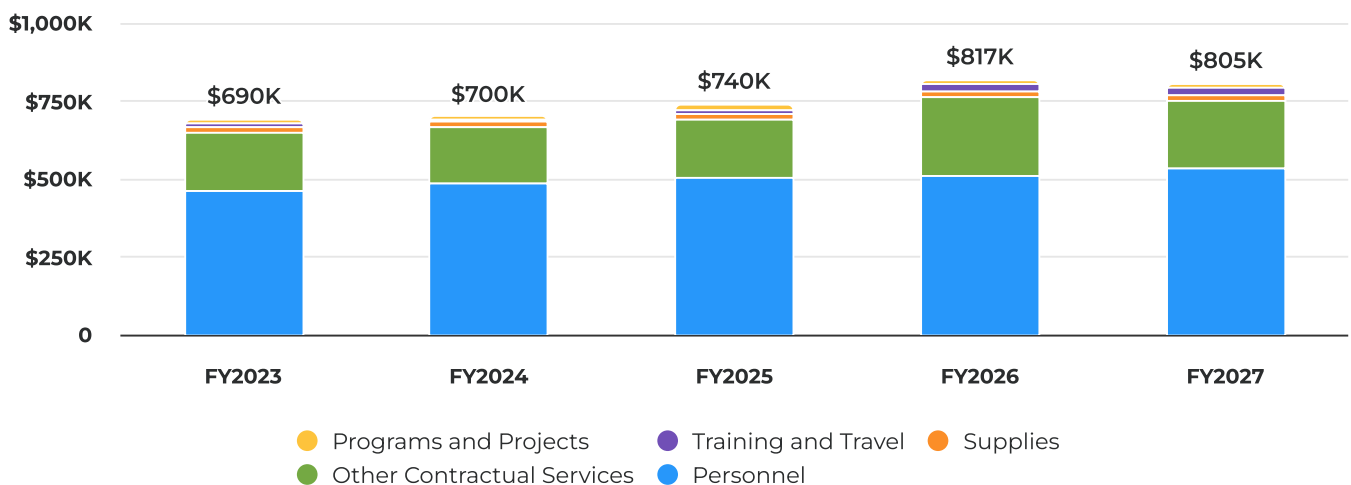
The FY 2027 budget remains relatively flat with a slight decrease of \$12,000, or 1.52 percent. The decrease is due to general insurance costs.

Historical Budget vs. Actual Expenditures



Expenditures by Expense Type

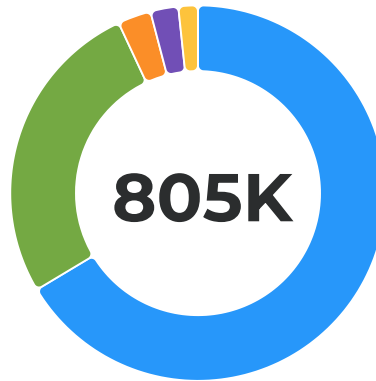
Budgeted and Historical Expenditures by Type



The total budget for the County Council in FY 2027 is \$804,564, representing a decrease of 1.52% compared to FY 2026's total of \$816,946. Personnel remains the largest expenditure category, increasing by \$24,285 or 4.76% to \$534,374, which now accounts for 66.42% of the total budget, up from 62.44% in the previous year.

Other Contractual Services, the second-largest category, decreased by \$36,727 or 14.63% to \$214,350, due to a decrease in budgeted general insurance costs.

FY2027 Expenditures by Object



● Personnel	\$534,374	66.42%
● Other Contractual Services	\$214,350	26.64%
● Training and Travel	\$23,050	2.86%
● Supplies	\$19,290	2.40%
● Programs and Projects	\$13,500	1.68%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$304,814	\$315,647	\$329,033	\$13,386	4.24%
Vision Plan	\$211	\$240	\$240	-	-
Dental Plan	\$4,238	\$3,660	\$4,020	\$360	9.84%
FICA Tax	\$21,739	\$24,147	\$24,019	-\$128	-0.53%
Health Insurance	\$117,857	\$108,000	\$119,433	\$11,433	10.59%
Pension	\$55,105	\$58,395	\$57,629	-\$766	-1.31%
Total Personnel	\$503,965	\$510,089	\$534,374	\$24,285	4.76%
Other Contractual Services					
Communications	\$4,015	\$5,000	\$5,000	-	-
Postage & Freight	\$198	\$450	\$450	-	-
Insurance	\$173,534	\$218,727	\$185,000	-\$33,727	-15.42%
Repairs and Maintenance	-	\$5,900	\$5,900	-	-
Printing & Binding	\$3,996	\$11,000	\$8,000	-\$3,000	-27.27%
Advertising	\$4,565	\$10,000	\$10,000	-	-
Total Other Contractual Services	\$186,308	\$251,077	\$214,350	-\$36,727	-14.63%
Supplies					

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Office / Operating Supplies	\$1,327	\$1,500	\$1,500	-	-
Dues & Subscriptions	\$16,363	\$17,730	\$17,790	\$60	0.34%
Sm. Computer Equipment - 5422	\$1,079	-	-	-	-
Total Supplies	\$18,769	\$19,230	\$19,290	\$60	0.31%
Programs and Projects					
Programs and Projects	\$15,307	\$10,500	\$10,500	-	-
Miscellaneous	\$2,377	\$3,000	\$3,000	-	-
Total Programs and Projects	\$17,684	\$13,500	\$13,500	-	-
Training and Travel					
Seminars/Conferences/Training	\$3,090	\$11,000	\$11,000	-	-
Mileage	-	\$50	\$50	-	-
Travel	\$10,132	\$12,000	\$12,000	-	-
Total Training and Travel	\$13,222	\$23,050	\$23,050	-	-
Total Expenditures	\$739,948	\$816,946	\$804,564	-\$12,382	-1.52%

Economic Development

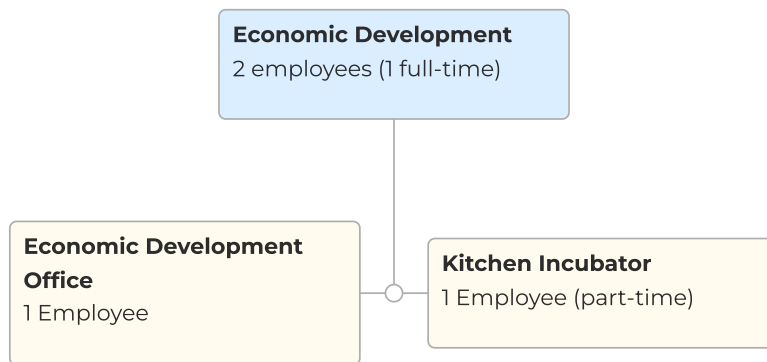
Andrew Harton, Economic Development Director

The Economic Development Department is responsible for attracting new businesses and encouraging the 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 well-being of the community

Personnel Summary



Prior Year's Success

1. Investment Attraction

a. Delaware Sports Tourism Investment Fund

Provided application assistance to 3/4 Sussex County sports tourism fund winners, bringing in \$3,090,000 in state sports tourism funding to Sussex County, and unlocking a minimum additional \$3,090,000 in private investment

b. Site Readiness Program

Supported 1 Site Readiness Application, which was approved for \$1,400,000, unlocking an additional \$11,205,300.00 in private capital

2. Delaware Coastal Business Park

a. Executed 2 new leases: Arrow Safety Device at a market rate of \$70,000 over the next 5 years, and Aloft (Aloft Academy Lot 19A), increasing to \$84,800 over the next 5 years

b. Renegotiated 2 leases: Aloft's Lot 24 lease (Baltimore Avenue), increasing to \$1,084,774 over the next 5 years, and Delaware Coastline Railroad Lease, increasing to \$20,720 over the next year

3. Sussex County Marketing and Promotion

a. Won a first-time Rural Exhibitor grant from the SelectUSA Summit. For the first time ever, Sussex County will be represented alongside the State of Delaware as an attractive destination for foreign direct investment (FDI)

b. For the first time, the Delaware Coastal Airport was on display as an attractive destination for business investment at the National Business Aviation Association, Business Aviation Convention & Exhibition

c. Filmed and released videos featuring Georgetown and Millsboro

d. Addressed the following organizations, showcasing the Sussex County Office of Economic Development as a great business resource: Kent-Sussex Leadership Alliance (KSLA), Delaware Business Roundtable, Rehoboth-Dewey Chamber of Commerce, Georgetown Chamber of Commerce, and Lewes Chamber of Commerce




4. Sussex County Kitchen Incubator

a. Increased kitchen membership from 31 members to 41 members (an additional 14 members are in-progress)

b. Launched the Feeding Every Delawarean (FED) Program in partnership with CHEER by winning a \$15,000 grant from the state. Three members have participated thus far, distributing over 700 meals to seniors in Sussex.



Performance Measures

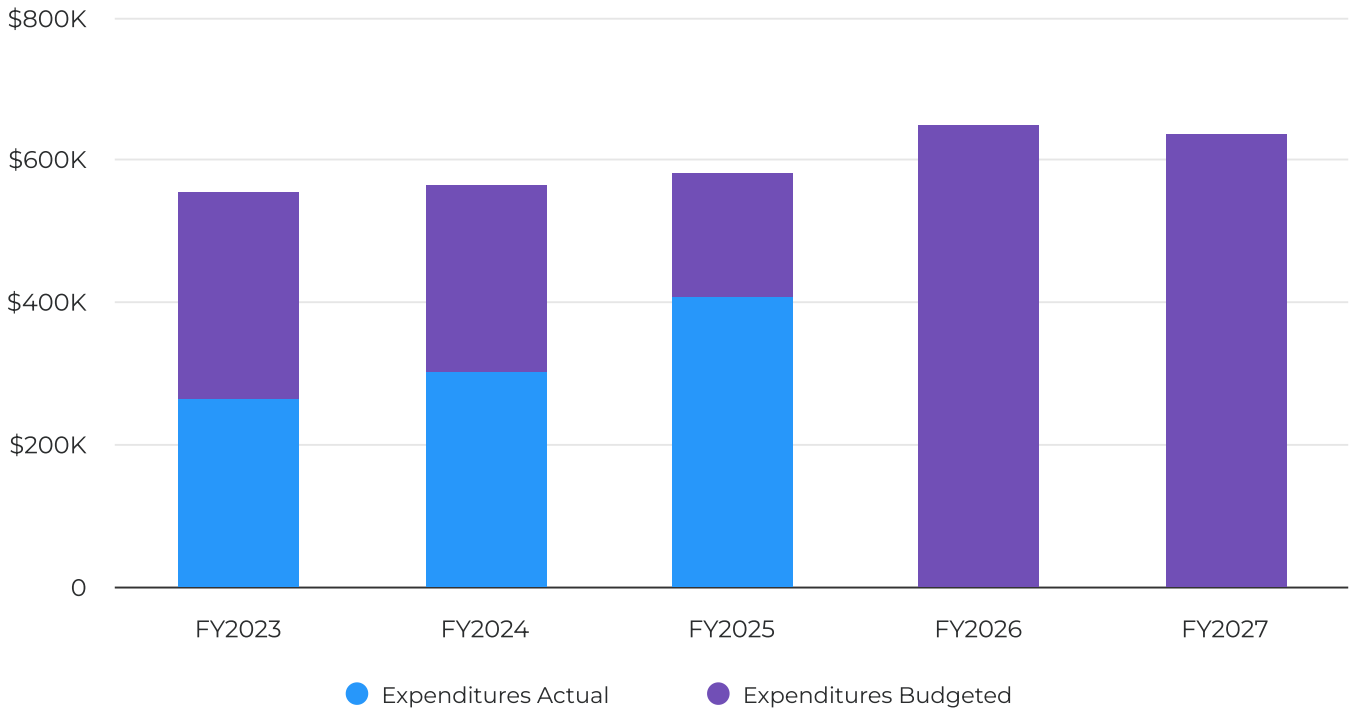
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Promote development initiatives for economic development and growth for the airport and business park.	Lease 1 additional vacant lot each year in the Delaware Coastal Business Park	1 additional lot leased (Great Outdoor Cottages)	No additional lot leased	Lease 1 additional lot	Lease 1 additional lot, process 3 renewals	Lease 1 additional lot
	Showcase Sussex County, Delaware at least 2 conferences as a place with an entrepreneurial culture and a good place to do business.	1. Consultant Connect Conference	1.) Shared Kitchen Conference - Attended 2.) NBAA - Attended 3.) Rutgers Food Incubator Expo - Attended	>2 conferences	>2 conferences	>2 conferences
 Promote the ExciteSussex Loan Program to retain/create jobs in Sussex County	Create and/or retain at least 80 jobs through the ExciteSussex Loan Program	Approved 3 loans for \$1,722,805 and 23 jobs	Approved 2 loans for \$1,188,000 and 21 jobs	>80 jobs created/retained	>80 jobs created/retained	>2 Loans OR >80 jobs created/retained
 Promote economic growth by assisting businesses with state or federally funded economic development incentives	Help at least 2 businesses or municipalities obtain state or federal economic development support	New measure	New measure	New measure	New measure	>2 Businesses assisted

Expenditure Summary

Total Budget: \$635,918

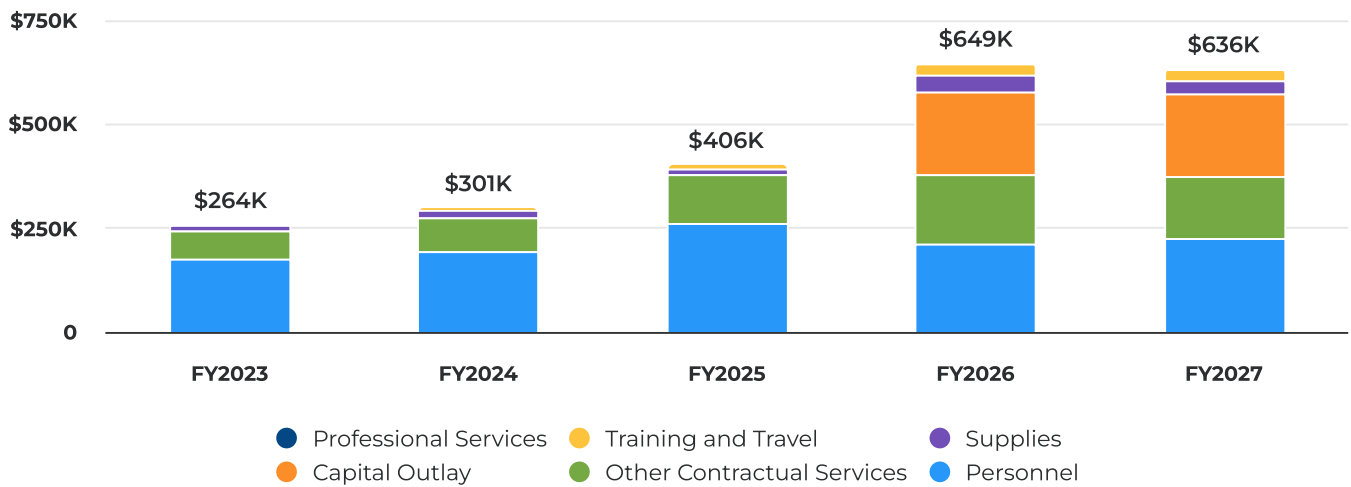
The FY 2027 budget decreased \$12,000, or 1.96 percent. The decrease in contractual services for website support.

Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



In FY 2027, the total budget for Economic Development is \$635,918, representing a slight decrease of 1.96% from the previous year's total of \$648,603. Personnel expenses increased by \$13,095, or 6.28%, rising to \$221,603 and accounting

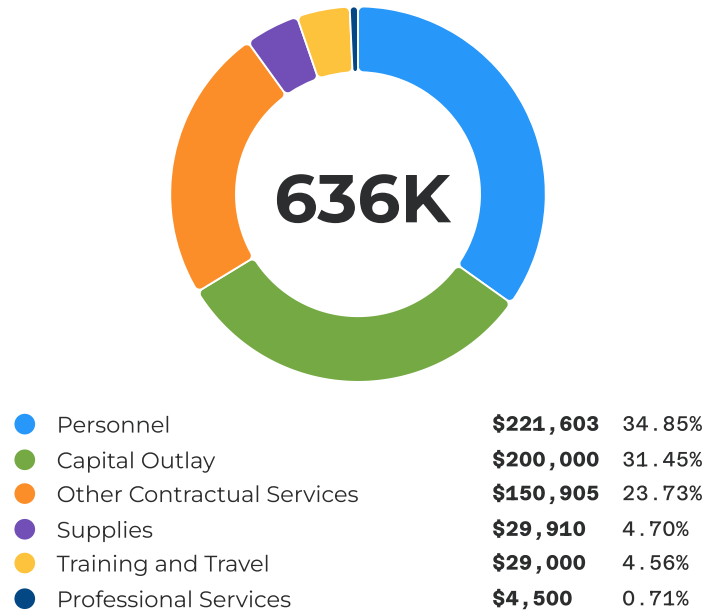


for 34.85% of the total budget, making it the largest expenditure category. Capital Outlay remains steady at \$200,000, comprising 31.45% of the budget with no change from FY 2026. The Capital Outlay is a placeholder for a potential kitchen incubator in western Sussex.

Other Contractual Services decreased by \$18,580, or 10.96%, to \$150,905, now representing 23.73% of the total budget.

Overall, the FY 2027 budget shows a modest reduction in total expenditures.

FY2027 Expenditures by Object



For FY 2027, the Economic Development expenditures include Personnel costs at \$221,603, representing 34.85% of the total. Capital Outlay follows with \$200,000, accounting for 31.45%. Other Contractual Services amount to \$150,905, which is 23.73% of the expenditures.

The overall budget remains flat year over year, with increases in certain areas offset by decreases in others.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$189,541	\$150,502	\$167,106	\$16,604	11.03%
Vision Plan	\$39	\$40	\$40	-	-
Dental Plan	\$930	\$610	\$670	\$60	9.84%
FICA Tax	\$13,996	\$11,513	\$12,199	\$686	5.96%
Health Insurance	\$27,289	\$18,000	\$19,712	\$1,712	9.51%
Pension	\$29,127	\$27,843	\$21,876	-\$5,967	-21.43%
Total Personnel	\$260,923	\$208,508	\$221,603	\$13,095	6.28%
Professional Services					
Legal	\$2,475	\$4,500	\$4,500	-	-
Total Professional Services	\$2,475	\$4,500	\$4,500	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Contractual Services					
Communications	\$1,319	\$2,340	\$1,560	-\$780	-33.33%
Postage & Freight	-	\$2,600	\$2,600	-	-
Rental and Leases	-	\$26,795	\$19,295	-\$7,500	-27.99%
Lease financing	\$19,295	-	-	-	-
Insurance	\$2,183	\$2,750	\$2,600	-\$150	-5.45%
Repairs and Maintenance	\$50,688	\$10,000	\$30,000	\$20,000	200.00%
Computer Software Maint	-	\$55,500	\$25,350	-\$30,150	-54.32%
Advertising	\$45,073	\$69,500	\$69,500	-	-
Total Other Contractual Services	\$118,557	\$169,485	\$150,905	-\$18,580	-10.96%
Supplies					
Office / Operating Supplies	\$184	\$300	\$300	-	-
Fuel	\$899	\$1,500	\$1,500	-	-
Dues & Subscriptions	\$144	\$2,810	\$3,110	\$300	10.68%
Maintenance & Repairs Parts	\$4,595	\$5,000	\$5,000	-	-
Tools and Small Equipment	\$2,072	\$5,000	\$5,000	-	-
Other Supplies	\$1,946	\$22,500	\$15,000	-\$7,500	-33.33%
Total Supplies	\$9,841	\$37,110	\$29,910	-\$7,200	-19.40%
Training and Travel					
Seminars/Conferences/Training	\$6,524	\$20,000	\$20,000	-	-
Travel	\$7,386	\$9,000	\$9,000	-	-
Total Training and Travel	\$13,910	\$29,000	\$29,000	-	-
Capital Outlay					
Machinery and Equipment	-	\$200,000	\$200,000	-	-
Total Capital Outlay	-	\$200,000	\$200,000	-	-
Total Expenditures	\$405,706	\$648,603	\$635,918	-\$12,685	-1.96%

Kitchen Incubator Expansion - \$200,000

Explore a second kitchen incubator location in western Sussex with a retail component. For example, in a space such as the Nylon Capital Shopping Center, or as time permits, other reasonable locations.



Engineering

Mike Harmer, County Engineer

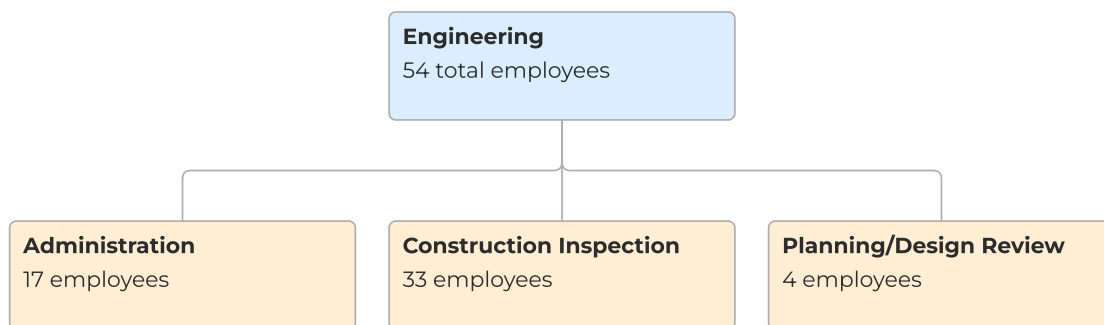
The Engineering Department is responsible for all engineering design, land acquisition, permitting, and construction of County-owned utilities as well as facilities in the unincorporated areas of Sussex County. These facilities include gravity and pressure sewer systems, wastewater treatment and disposal 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 and visitors of Sussex County

Personnel Summary








Prior Year's Success

1. Completed 9 sewer district boundary expansions and a mass annexation for 3 additional parcels
2. Approved 77 utility plans, 8 road as-built submittals, and 22 private onsite sewer plans
3. Completed 58 conditional use/change of zone comments, 24 PLUS comments, 20 TAC comments, and 50 Sewer System Concept Evaluations
4. Completed 19 existing wastewater infrastructure use agreements totaling over \$2.0 million
5. Granted substantial completion of 34 sewer projects & 21 road projects
6. Accepted 58 sewer projects and 41 road projects
7. Completed six (6) major pump station rehabilitations
8. Completed the second year of a comprehensive stormwater facility operations and maintenance program, established to perform a wide array of services related to maintenance, upgrade and repair of existing stormwater facilities owned and/or maintained by the County
9. Completed two Chapter 96 Sussex Community Improvement (CSI) projects in the Sugar Maple Farms & Waterside Communities that involved upgrades and repairs of the community street network along with minor drainage upgrades
10. Initiated a comprehensive data collection effort and creation of a hydraulic model for the Inland Bays Regional Wastewater Facility
11. Gathered 7,870 satellite-based GPS data collection points within the County sewer areas to assist with maintaining four inches of accuracy of record drawings
12. 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 utility infrastructure
13. Installed over 6-miles of 18-24" diameter pipeline, with trenchless crossings of Mount Joy Road and Swan Creek, to complete the initial step towards construction of a treated effluent distribution system at IBRWF. Concurrently, constructed nearly 3-miles of spray-field header piping as a precursor to installation of distribution piping, for diffusing treated effluent within County-owned forested lands
14. Completed a central water installation project for the Optimized Winding Creek Village Area, which provided potable water service to approximately 100 dwellings
15. Completed a septic elimination project for the Oak Acres, New Marydels & Tanglewood communities that provides central sewer service to 76 residential dwellings and lots in a high environmental risk area
16. Completed a septic elimination project for the Lochwood community which involved installation of the first ever vacuum sewer collection system in the State of Delaware to serve 220 residential properties within the community



Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Advance balanced efforts to protect our County's environment while preserving its natural resources	Complete all sewer annexation requests within 90 days	14 total annexations and 0 over 90 days	10 total annexations and 0 over 90 days	0 annexations 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 50,976 locates performed	0 locates identified after 72 hours 46,177 locates performed	0 locates identified after 72 hours	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 the allotted 30-day timeframe	19 project reviews with 11 completed within 2 weeks	16 project reviews with 12 completed within 2 weeks	18 project reviews with minimum 9 completed within 2 weeks	20 project reviews with minimum 6 completed within 2 weeks	14 project reviews with a minimum 8 completed w/in 2 weeks
	Complete utility inspections within the scheduled time slot requested by the developer or plumber	100% completed within scheduled time 2,810 inspections completed	100% completed within scheduled time 2,551 inspections completed	100% completed within scheduled time	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	2,500 sewer connection permits resulting in 2,592 EDUs	1,503 sewer connection permits resulting in 2,068 EDUs	>1,200 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	6,300 utility locates per employee	4,197 utility locates per employee	>5,100 utility locates per employee	>5,100 utility locates per employee	>5,100 utility locates per employee

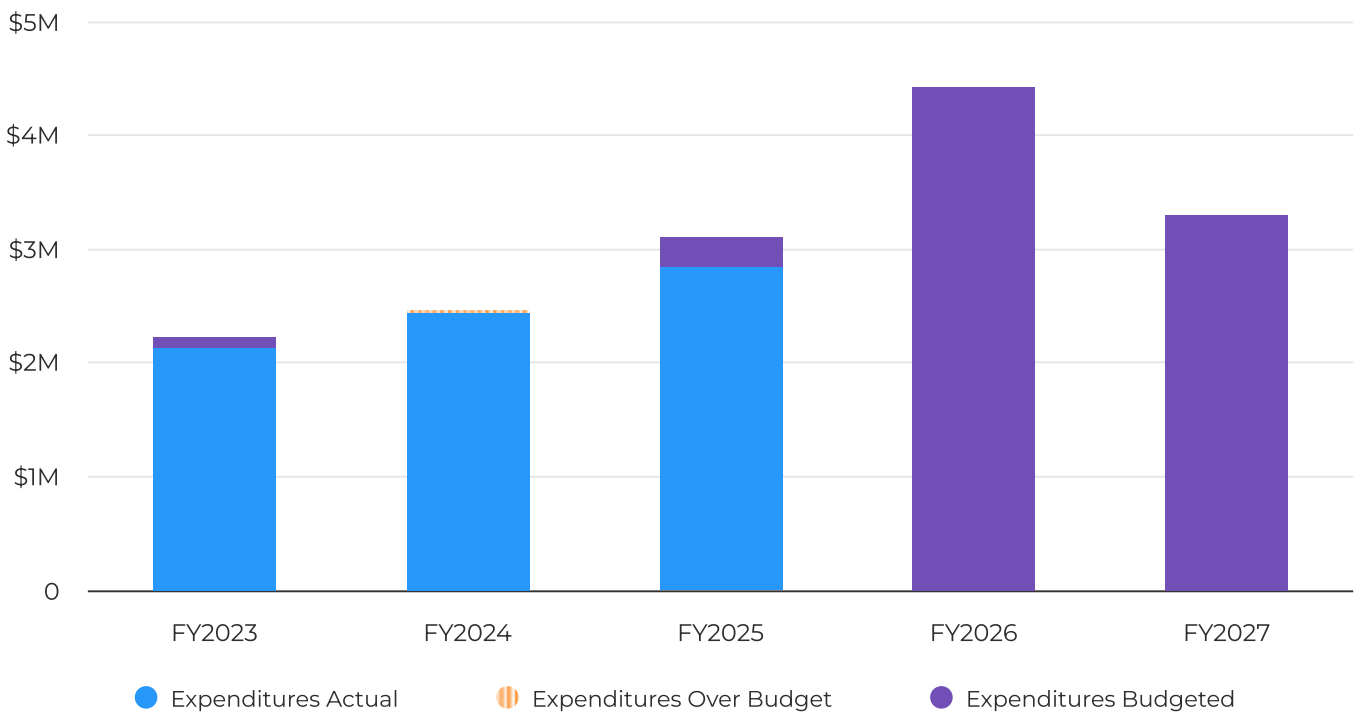
 Provide a safe and secure environment to everyone who lives, works, and conducts business in the County	Increase our capacity for pump station rebuilds as part of our overall Asset Management program	6 pump station rebuilds	5 pump station rebuilds	Complete 6 pump station rebuilds	Complete 8 pump station rebuilds	Complete 8 pump station rebuilds
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Expenditure Summary

Total Budget: \$3,297,648

The FY 2027 budget decreased \$1,126,000, or 25.4 percent, due to the purchase and implementation of an asset management and work order system being properly allocated to the sewer fund now that more information is available in this fiscal year's budget. Secondly, these are more salaries being allocated to the large wastewater treatment projects that are going to be taking place this fiscal year. Lastly, there was also a large decrease in programs and projects due to a FEMA Mitigation Project in FY 2026.

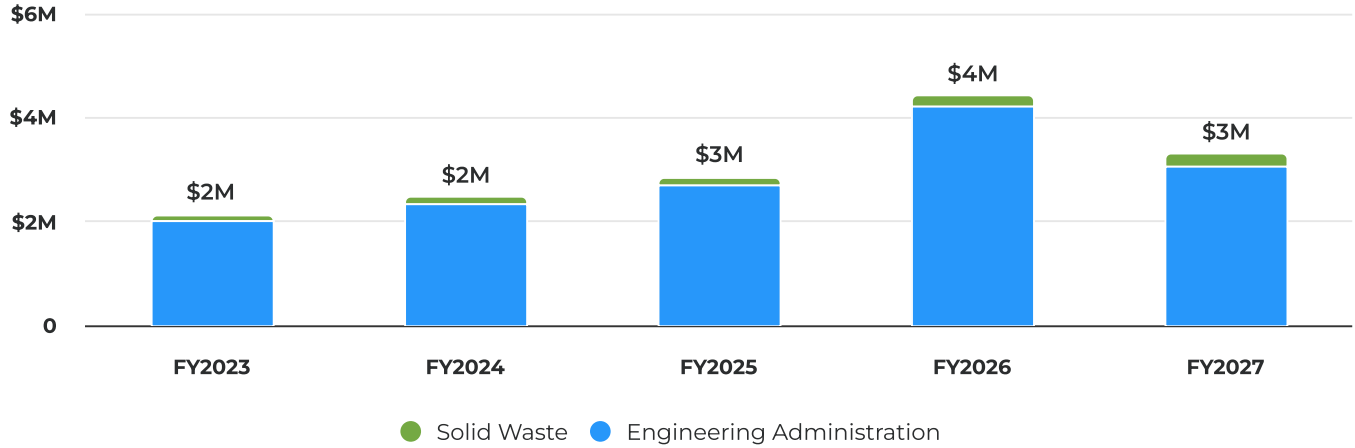
Budgeted and Historical Expenditures



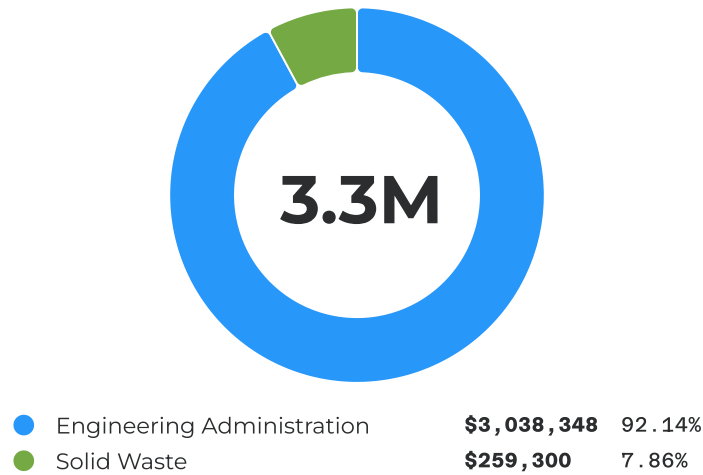
Expenditures by Engineering Administration Functions

Engineering Administration includes two functions: administration of the engineering department and solid waste, which monitors closed County landfills.

Budgeted and Historical Expenditures by Function



FY2027 Expenditures by Division



For FY 2027, the Engineering expenditures are primarily related to Engineering Administration, which accounts for \$3 million or 92.14% of the total. Solid Waste comprises the remaining \$259,300, representing 7.86% of the expenditures.

Expenditures by Division

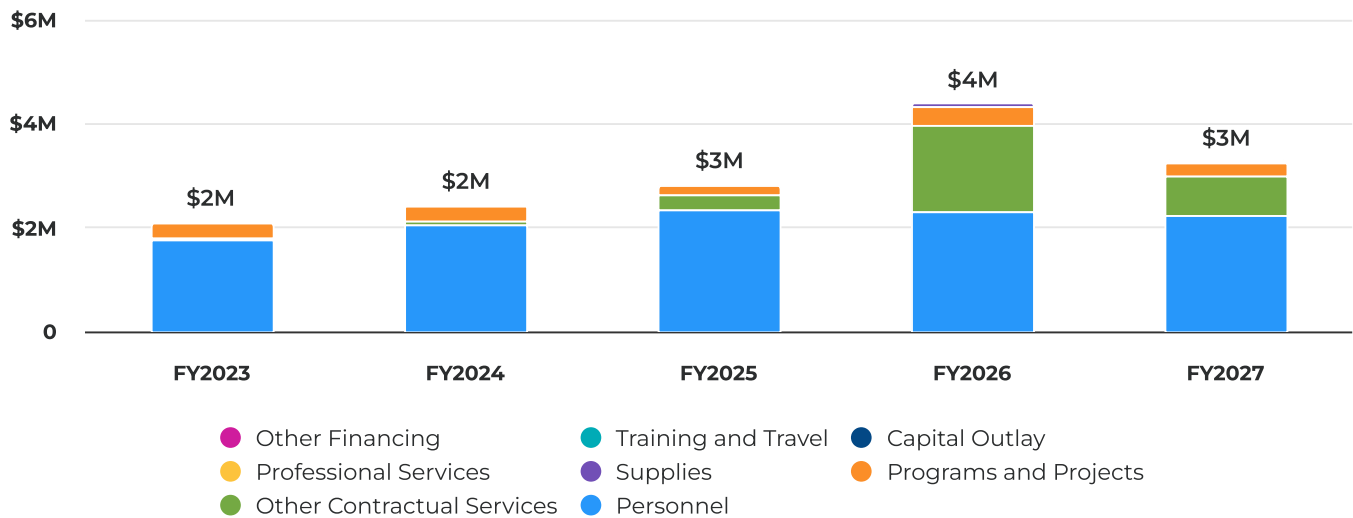
Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Engineering Administration					
County Engineering Salaries	\$2,762,653	\$2,862,647	\$3,053,502	\$190,855	6.67%
Cost Reimbursement - Salaries	-\$1,875,488	-\$1,969,861	-\$2,321,456	-\$351,595	17.85%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Vision Plan	\$1,199	\$1,440	\$1,440	-	-
Dental Plan	\$22,120	\$21,960	\$24,120	\$2,160	9.84%
FICA Tax	\$200,961	\$218,993	\$222,906	\$3,913	1.79%
Health Insurance	\$705,362	\$648,000	\$715,048	\$67,048	10.35%
Pension	\$512,029	\$529,267	\$534,859	\$5,592	1.06%
Engineering	\$12,128	\$30,000	\$25,000	-\$5,000	-16.67%
Communications	\$17,091	\$20,500	\$17,500	-\$3,000	-14.63%
Postage & Freight	\$19	\$500	\$500	-	-
Insurance	\$23,274	\$29,325	\$27,800	-\$1,525	-5.20%
Repairs and Maintenance	\$15,287	\$10,500	\$10,500	-	-
Computer Software Maint	\$600	\$863,300	\$13,645	-\$849,655	-98.42%
SBITA Financing Principal	\$9,865	-	-	-	-
Advertising	\$1,382	\$750	\$1,800	\$1,050	140.00%
Other Contractual Services	\$261,070	\$744,000	\$699,100	-\$44,900	-6.03%
Cost Reimbursement - Cont Sr	-\$24,646	-\$27,980	-\$28,203	-\$223	0.80%
Office/Operating Supplies	\$4,066	\$5,170	\$5,170	-	-
Fuel	\$43,487	\$50,000	\$42,000	-\$8,000	-16.00%
Dues & Subscriptions	\$660	\$1,250	\$1,000	-\$250	-20.00%
Uniforms	\$1,678	\$2,600	\$2,800	\$200	7.69%
Maintenance & Repairs Parts	\$7,231	\$7,500	\$7,500	-	-
Tools and Small Equipment	\$5,540	\$7,500	\$9,000	\$1,500	20.00%
Sm. Computer Equipment - 5422	\$4,267	\$4,000	-	-\$4,000	-100.00%
Other Supplies	\$286	\$404	\$500	\$96	23.76%
Cost Reimbursement Supplies	-\$30,117	-\$36,075	-\$34,665	\$1,410	-3.91%
Programs and Projects	-	\$192,500	-	-\$192,500	-100.00%
Seminars/Conferences/Training	\$1,965	\$5,200	\$8,000	\$2,800	53.85%
Mileage	\$185	\$250	\$250	-	-
Travel	\$4,168	\$6,000	\$6,000	-	-
Cost Reimbursement T & E	-\$2,849	-\$5,267	-\$7,268	-\$2,001	37.99%
Interest Expense-SBITA	\$201	\$345	-	-\$345	-100.00%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Engineering Administration	\$2,685,673	\$4,224,718	\$3,038,348	-\$1,186,370	-28.08%
Solid Waste					
Programs and Projects SW	\$154,988	\$189,230	\$249,300	\$60,070	31.74%
Improvements SW	-	\$10,000	\$10,000	-	-
Total Solid Waste	\$154,988	\$199,230	\$259,300	\$60,070	30.15%
Total Expenditures	\$2,840,661	\$4,423,948	\$3,297,648	-\$1,126,300	-25.46%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



In FY 2027, the total budget for Engineering expenditures decreased by 25.46% to \$3.3 million compared to FY2026's \$4.4 million. Personnel remained the largest category, accounting for 67.64% of the total at \$2.2 million, which is a 3.55% decrease of \$82,027 from the previous year.

Other Contractual Services saw a significant reduction, dropping 54.74% to \$742,642, representing 22.52% of the total budget. To properly reflect use of the new system, some of the costs for the asset management and work order system have been transferred to the sewer budget.

The largest cost in this department is the salaries of the employees who are responsible for all engineering design, land acquisition, permitting, and construction of County-owned utilities.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$2,328,836	\$2,312,446	\$2,230,419	-\$82,027	-3.55%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
County Engineering Salaries	\$2,762,653	\$2,862,647	\$3,053,502	\$190,855	6.67%
Cost					
Reimbursement - Salaries	-\$1,875,488	-\$1,969,861	-\$2,321,456	-\$351,595	17.85%
Vision Plan	\$1,199	\$1,440	\$1,440	-	-
Dental Plan	\$22,120	\$21,960	\$24,120	\$2,160	9.84%
FICA Tax	\$200,961	\$218,993	\$222,906	\$3,913	1.79%
Health Insurance	\$705,362	\$648,000	\$715,048	\$67,048	10.35%
Pension	\$512,029	\$529,267	\$534,859	\$5,592	1.06%
Professional Services	\$12,128	\$30,000	\$25,000	-\$5,000	-16.67%
Engineering	\$12,128	\$30,000	\$25,000	-\$5,000	-16.67%
Other Contractual Services	\$303,942	\$1,640,895	\$742,642	-\$898,253	-54.74%
Communications	\$17,091	\$20,500	\$17,500	-\$3,000	-14.63%
Postage & Freight	\$19	\$500	\$500	-	-
Insurance	\$23,274	\$29,325	\$27,800	-\$1,525	-5.20%
Repairs and Maintenance	\$15,287	\$10,500	\$10,500	-	-
Computer Software Maint	\$600	\$863,300	\$13,645	-\$849,655	-98.42%
SBITA Financing Principal	\$9,865	-	-	-	-
Advertising	\$1,382	\$750	\$1,800	\$1,050	140.00%
Other Contractual Services	\$261,070	\$744,000	\$699,100	-\$44,900	-6.03%
Cost					
Reimbursement - Cont Sr	-\$24,646	-\$27,980	-\$28,203	-\$223	0.80%
Supplies	\$37,097	\$42,349	\$33,305	-\$9,044	-21.36%
Office / Operating Supplies	\$4,066	\$5,170	\$5,170	-	-
Fuel	\$43,487	\$50,000	\$42,000	-\$8,000	-16.00%
Dues & Subscriptions	\$660	\$1,250	\$1,000	-\$250	-20.00%
Uniforms	\$1,678	\$2,600	\$2,800	\$200	7.69%
Maintenance & Repairs Parts	\$7,231	\$7,500	\$7,500	-	-
Tools and Small Equipment	\$5,540	\$7,500	\$9,000	\$1,500	20.00%
Sm. Computer Equipment - 5422	\$4,267	\$4,000	-	-\$4,000	-100.00%
Other Supplies	\$286	\$404	\$500	\$96	23.76%
Cost					
Reimbursement Supplies	-\$30,117	-\$36,075	-\$34,665	\$1,410	-3.91%
Programs and Projects	\$154,988	\$381,730	\$249,300	-\$132,430	-34.69%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Programs and Projects	-	\$192,500	-	-\$192,500	-100.00%
Prorgams and Projects SW	\$154,988	\$189,230	\$249,300	\$60,070	31.74%
Training and Travel	\$3,469	\$6,183	\$6,982	\$799	12.92%
Seminars/Conferences/Training	\$1,965	\$5,200	\$8,000	\$2,800	53.85%
Mileage	\$185	\$250	\$250	-	-
Travel	\$4,168	\$6,000	\$6,000	-	-
Cost Reimbursement T & E	-\$2,849	-\$5,267	-\$7,268	-\$2,001	37.99%
Capital Outlay	-	\$10,000	\$10,000	-	-
Improvements SW	-	\$10,000	\$10,000	-	-
Other Financing	\$201	\$345	-	-\$345	-100.00%
Interest Expense-SBITA	\$201	\$345	-	-\$345	-100.00%
Total Expenditures	\$2,840,661	\$4,423,948	\$3,297,648	-\$1,126,300	-25.46%

Initiative #1: Inland Bays Regional Wastewater Facility Expansion - \$15.5 Million (FY 2027) in Enterprise Capital

DNREC issued the Inland Bays Regional Wastewater Facility construction permit in June of 2024, **after a seven (7) year permitting process**. The plant upgrade implementation begins in July of 2024.

The released components to date include two (2) clarifiers, new integrated headworks and influent distribution, conversion of lagoons 3 & 4 to aeration basins, upgrades to the effluent pump station no. 1, the pump & blower building no. 2 as well as site work and yard piping packages. In addition, a series of competitive best value direct equipment purchase orders were issued including the lagoon aeration, tertiary filters, UV disinfection, aeration blowers, intermediate lift pumps and actuated valves. Plant upgrade tasks targeted for FY 2027 & beyond include the disinfection tank structural conversion, the prefabricated chemical buildings & feed systems, final yard piping package including air header system, a new sludge pump station, dewatering building remodeling, and administration building remodeling.



Initiative #2: Wolfe Neck Regional Wastewater Facility, Sewer Transmission & Canal Studies - \$1.5 Million (FY 2027) in Enterprise Capital

In January of 2025, Council approved a new long-term Wastewater Agreement with the Lewes Board of Public Works concluding a four (4) year coordination process. Per the terms of the Agreement, the County will construct an enhanced nutrient removal type treatment plant at Wolfe Neck with a discharge to the Lewes-Rehoboth Canal after assuming Lewes' waste load allocation. In support of the new construction, the County had to remove the biosolids from the primary treatment lagoon and upgrade the electrical power distribution. Both of these projects will wrap up in FY 2026.

In FY 2027, the transmission portion of the project is programmed to kick off with a comprehensive environmental study of Lewes-Rehoboth Canal including the potential reuse of canal dredge spoils, the facility treatment process evaluation envisioned in the Wastewater Agreement, and archeological investigations of the area obtained via the land exchange with the State of Delaware for potential construction of flow through wetlands prior to canal discharge.

In addition, one of Lewes's pump stations, acquired as part of the Wastewater Agreement, will be upgraded and the transmission system to the Wolfe Neck Treatment Plant along Gills Neck Road designed.

VERSION 11.17.2025

AGREEMENT

between

THE BOARD OF PUBLIC WORKS OF THE CITY OF LEWES

and

SUSSEX COUNTY

concerning

WASTEWATER TREATMENT

THIS AGREEMENT is made and entered into this ____ day of ____ 202__ (the "Effective Date") by and between THE BOARD OF PUBLIC WORKS OF THE CITY OF LEWES (the "Lewes BPW"), a chartered utilities board of the State of Delaware, and SUSSEX COUNTY (the "County"), a political subdivision of the State of Delaware (each a "Party" and jointly the "Parties").

WHEREAS, The County owns, operates, and maintains a major wastewater treatment system, including the WOLFE NECK REGIONAL WASTEWATER FACILITY (the "Wolfe Neck RWF") and an associated collection and transmission network used to convey untreated sanitary sewage and wastewater ("Sewage") to the Wolfe Neck RWF which currently discharges treated effluent via spray irrigation (collectively, the "County System"). The Lewes BPW also owns, operates, and maintains a major wastewater treatment system, including the Howard Seymour Water Reclamation Facility (the "Lewes BPW WWTF") and an associated collection and transmission network used to convey Sewage to the Lewes BPW WWTF (the "Lewes BPW System"). The Lewes BPW WWTF currently discharges treated effluent into the Lewes and Rehoboth Canal pursuant to the Lewes BPW's NPDES Permit Number DE 0021512.



Wolfe Neck Regional Wastewater Facility

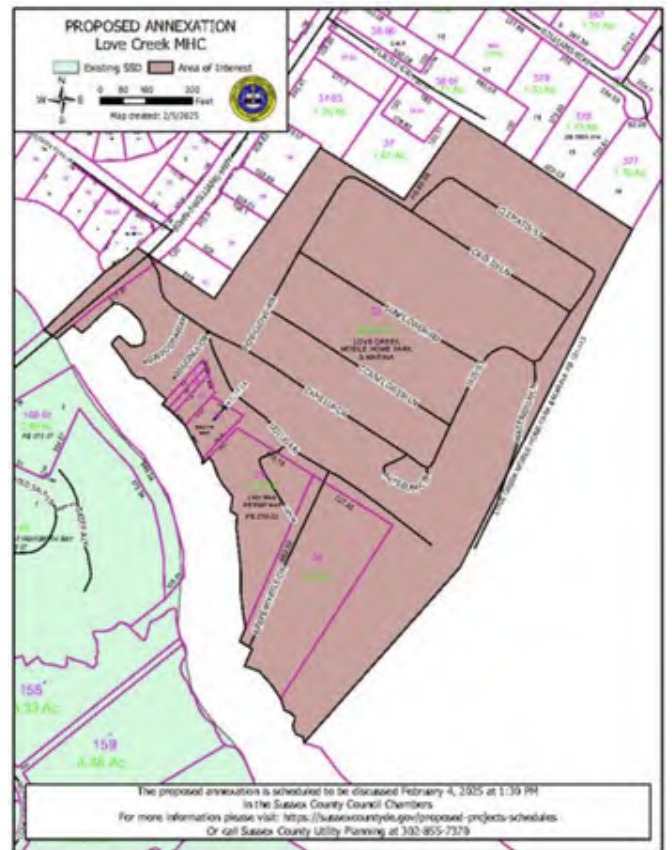
Initiative #3: Central Sewer Service to Warwick Park - \$5.2 Million (FY 2027) in Enterprise Capital

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.



Initiative #4: Central Sewer Service to Love Creek Mobile Home Community - \$2.9 Million (FY 2027) in Enterprise Capital

The Engineering Department received a request from Love Creek MHC, LLC requesting annexation into the Sussex County Unified Sanitary Sewer District and to provide a central sewer system for the community. The area is within the State of Delaware's promulgated Pollution Control Strategy for the Inland Bays Areas within 1,000 feet of the water's edge. The Love Creek water course has had its shell fishing halted many times in recent years due to contamination. The community is currently served by individual on-site septic systems with two homes per system with very limited disposal areas. When the project is completed and the septic tanks decommissioned, the environmental benefit will be the removal of an estimated 3 tons of nitrogen per year from the inland bays which is significant and in the best interest for the health and welfare of the entire area.



Initiative #5: Administration Building Upgrade - \$3.0M - in Capital Budget

The Engineering Department is leading the effort related to infrastructure upgrades in the County Administration Building to ensure reliability due to system deterioration and aging. Project initiative includes a full evaluation of the sanitary/plumbing piping systems and replacement as needed to ensure the long term integrity of the plumbing within the building. Also included in the project scope are upgrades to the fire alarm system, HVAC/boiler systems, controls systems, exhaust fans, water loop pump replacement, bathroom renovations, miscellaneous electrical upgrades, and other items as required to accommodate future Annex Building fit out. The primary goal of this project is to maintain the County's strong financial position through efficient use of resources by upgrading or replacing equipment that is 30+ years old, inefficient and increasingly costly to maintain.



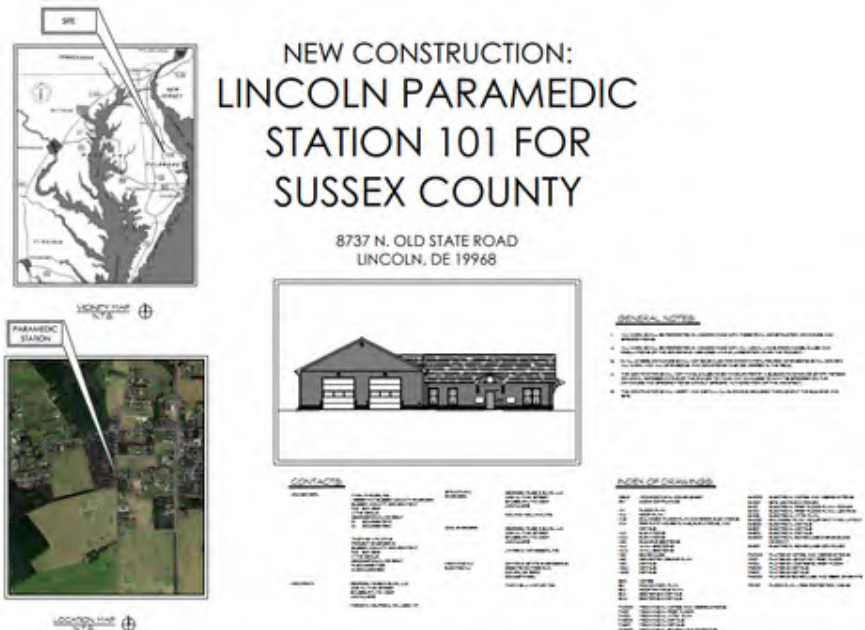
Initiative #6: Work Order Management System Implementation and Asset Management Programming - \$2.8 Million (in multiple department budgets)

The Engineering Department will continue to lead the effort for full implementation of a new Work Order Management system that can be used across various County departments to track overall business workflow and asset maintenance & repair needs. The new Work Order Management system will become the backbone for a robust Asset Management platform that will incorporate a comprehensive computerized workflow management system to coordinate essential asset capabilities, functions and approaches between the County's enterprise resources. Additionally, a more comprehensive database will be created and loaded into the Work Order Management system and synced with the County's GIS platform to track and program various linear and vertical County-owned assets. The Asset Management platform will ultimately be used as a tool to systematically track, maintain, and optimize the County's physical assets throughout their life cycle to maximize value, reduce risks, and minimize operational and maintenance costs. This overarching initiative covers Enterprise Solution implementation which includes Work Order Management, Permitting, & Electronic Plan Review, as well as professional services to support product implementation, asset management programming activities and software platform purchase.



Initiative #7: Lincoln Paramedic Station 101 - \$1.7 Million in Paramedics in FY 2027 Capital

The new Paramedic Station 101 is programmed to replace the current shared EMS site location in Lincoln, and will consist of a 4,380 SF single-story station located adjacent to the Lincoln City Fire Station off North Old State Rd. 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 dedicated stormwater infiltration facility. The Engineering Department previously 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 will oversee all aspects of design, bid package development, permit acquisition, and construction inspection to support project implementation. Construction began in April 2026 and is anticipated to be complete by February 2027.



Environmental Services - Sewer

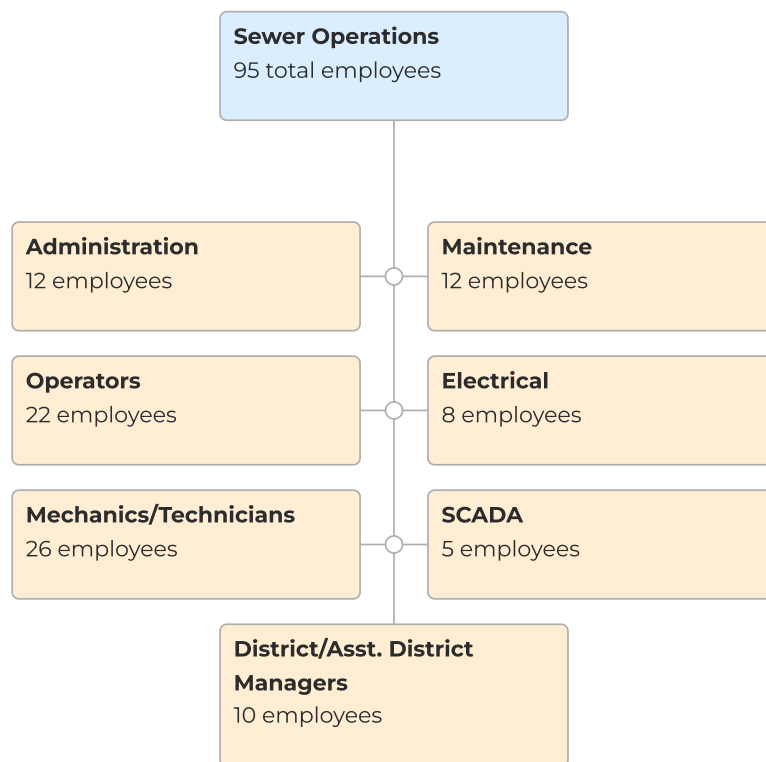
Parker Burdell, Director of Environmental Services

The Environmental Services Division of Engineering is responsible for maintaining and operating both the sewer and water systems of Sussex County. The sewer includes four wastewater treatment plants and close to 400 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.



Personnel Summary



Prior Year's Success

1. Completed the upgrade of all Long Neck Grinder Station PLCs, improving system reliability, remote monitoring capability, and reducing the risk of unplanned outages
2. Expanded valve exercising program as part of our proactive asset management strategy, which identifies inoperable units before they become a problem
3. Completed sound and odor studies in response to customer feedback; implementing targeted improvements to achieve the established performance goals
4. Enhanced operational depth by expanding training opportunities, strengthening in-house expertise

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Advance balanced efforts to protect our country'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.	15 Completed	20 Completed	Complete 20	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	8 Completed	7 Completed	Complete 7	Complete 5	Complete 5
 Maintain the County's strong financial position in the sewer fund	Using the work order system to improve efficiency, we complete 5,000 orders each year.	1,200 Completed	1,300 Completed	>5,000 orders	>5,000 orders	>5,000 orders

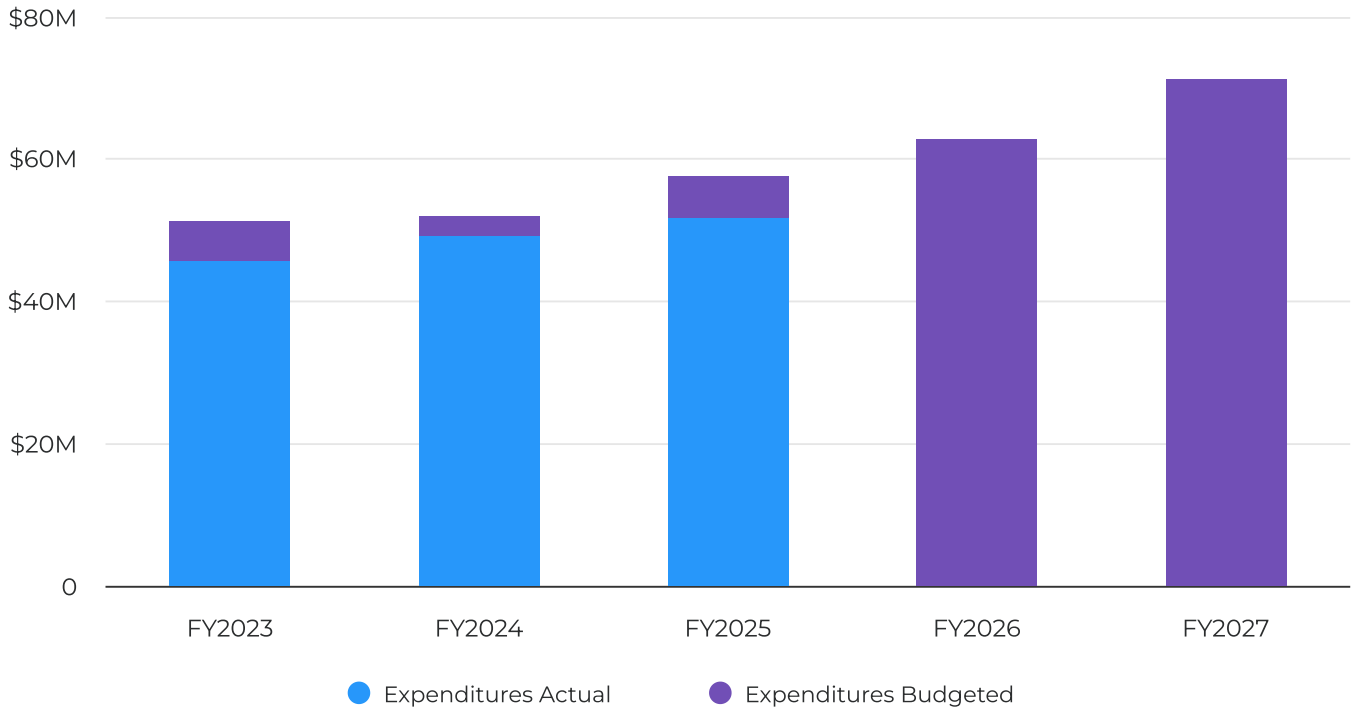
Expenditure Summary

Total Budget: \$71,351,115

The FY 2027 sewer budget increased \$8,509,000, or 13.54 percent. The increase is a result of continuing to expand the sewer system and serve more customers and, at the same time, continuing to improve and upgrade legacy infrastructure.

The largest initiative in the sewer budget is the full mechanical and electrical rebuild of 6 pump stations. There are also large purchases of equipment to help operate and maintain the County's facilities. These purchases include a pumper truck and boom truck.

Budgeted and Historical Expenditures Across Division

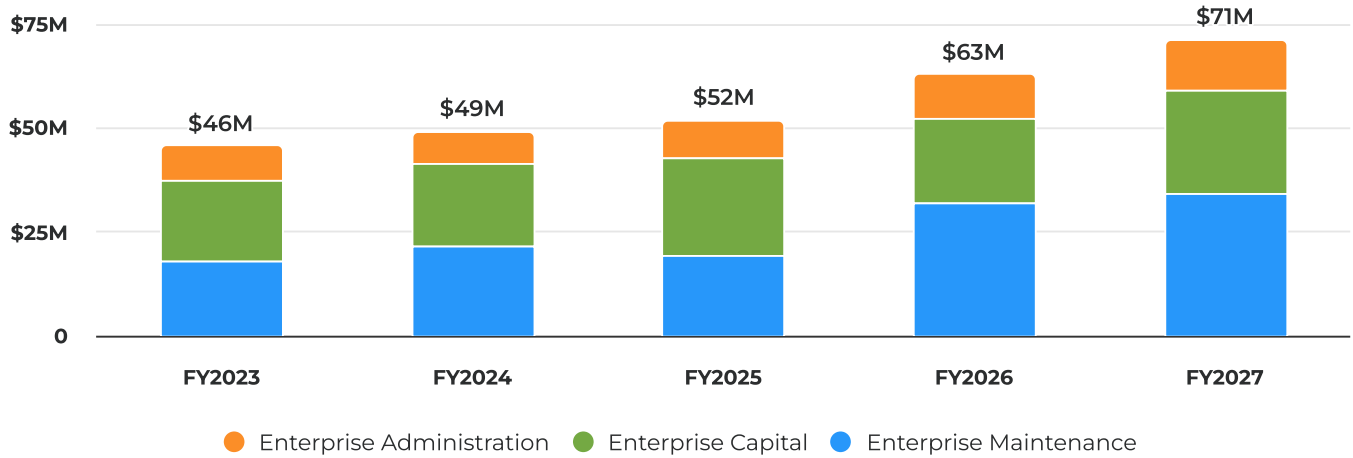


Expenditures by Cost Center

Sewer has 3 cost centers in their budget: administration, maintenance, and capital. Administration is where functions such as utility locating and utility planning are expensed. Maintenance is where all the costs to maintain and operate the wastewater system get charged. Lastly, the Capital cost center is where large projects such as pump rebuilds get expensed and tracked.



Budgeted and Historical Expenditures by Cost Center

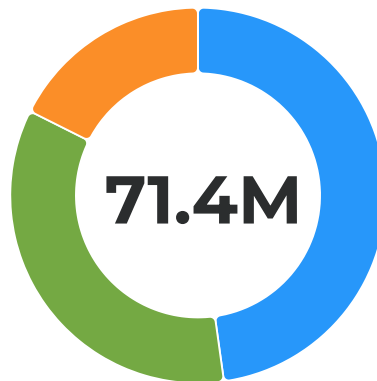


The total budget for Environmental Services - Sewer in FY 2027 is \$71.4 million, representing a 13.54% increase from the FY 2026 total of \$62.8 million. The largest expenditure category remains Enterprise Maintenance, which accounts for \$34.1 million or 47.8% of the total budget. This category increased by \$2.4 million, a 7.49% rise compared to FY2026.

Enterprise Capital is the second largest category at \$24.7 million, making up 34.6% of the total budget. This category saw a significant increase of \$4.4 million, or 21.53%, reversing the previous year's decrease. Enterprise Administration is the third-largest category, with a budget of \$12.6 million, representing 17.6% of the total. This category increased by \$1.8 million, or 16.28%, continuing its upward trend from the prior year.

Overall, all three major categories—Enterprise Maintenance, Enterprise Capital, and Enterprise Administration—experienced increases in FY 2027, contributing to the total budget growth of 13.54% from FY 2026.

FY2027 Expenditures by Division



Enterprise Maintenance	\$34,104,657	47.80%
Enterprise Capital	\$24,687,703	34.60%
Enterprise Administration	\$12,558,755	17.60%

Expenditures by Cost Center

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Enterprise Administration					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
S Admin Salaries	\$1,825,074	\$2,331,674	\$2,233,746	-\$97,928	-4.20%
Vision Plan	\$918	\$1,280	\$1,200	-\$80	-6.25%
Dental Plan	\$16,871	\$19,520	\$20,100	\$580	2.97%
FICA Tax	\$128,309	\$191,800	\$170,881	-\$20,919	-10.91%
Health Insurance	\$475,291	\$576,000	\$600,000	\$24,000	4.17%
Family Medical Leave - Ins	-	\$13,162	\$13,162	-	-
Worker's Compensation	\$42,284	\$46,000	\$38,000	-\$8,000	-17.39%
Pension	-\$336,831	\$463,830	\$393,138	-\$70,692	-15.24%
Legal	\$33,019	\$75,000	\$50,000	-\$25,000	-33.33%
Engineering	\$998,132	-	-	-	-
Other Professional Services	\$147,284	\$392,300	\$870,500	\$478,200	121.90%
Communications	\$45,488	\$36,960	\$36,960	-	-
Postage & Freight	\$1,528	\$2,800	\$2,800	-	-
Insurance	\$556,939	\$714,191	\$741,500	\$27,309	3.82%
Repairs and Maintenance	\$34,381	\$29,532	\$28,932	-\$600	-2.03%
Computer Software	\$274,414	\$535,265	\$1,023,287	\$488,022	91.17%
Advertising	\$29,872	\$18,500	\$14,500	-\$4,000	-21.62%
Other Contractual Services	\$303,863	\$137,500	\$137,500	-	-
Office/Operating Supplies	\$4,269	\$4,917	\$4,917	-	-
Fuel	\$47,164	\$55,000	\$55,000	-	-
Dues & Subscriptions	\$394	\$770	\$930	\$160	20.78%
Uniforms	\$2,441	\$7,248	\$8,950	\$1,702	23.48%
Tools and Small Equipment	\$9,691	\$15,400	\$36,500	\$21,100	137.01%
Computer Equipment - 5422	\$6,345	\$24,500	\$24,500	-	-
Office Equipment - 5423	\$10,446	-	-	-	-
Other Supplies	\$25,998	\$17,000	\$17,000	-	-
Shared Cost	\$4,369,698	\$4,609,330	\$5,220,137	\$610,807	13.25%
Seminars/Conferences/Training	\$1,550	\$1,500	\$6,615	\$5,115	341.00%
Mileage	-	\$200	\$200	-	-
Travel	\$40	-	-	-	-
Machinery and Equipment	-	\$188,500	\$607,800	\$419,300	222.44%
M & E - Computer - 5421	-	\$90,850	-	-\$90,850	-100.00%
Compensated Absences	\$71,297	-	-	-	-
Contingency	-	\$200,000	\$200,000	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Enterprise Administration	\$9,126,166	\$10,800,529	\$12,558,755	\$1,758,226	16.28%
Enterprise Maintenance					
S Maintenance Salaries	\$4,953,011	\$6,316,263	\$6,410,293	\$94,030	1.49%
Vision Plan	\$2,609	\$3,800	\$3,800	-	-
Dental Plan	\$48,281	\$57,950	\$63,650	\$5,700	9.84%
FICA Tax	\$362,045	\$483,194	\$467,951	-\$15,243	-3.15%
Health Insurance	\$1,427,690	\$1,710,000	\$1,888,916	\$178,916	10.46%
Family Medical Leave - Ins	-	\$34,708	\$34,708	-	-
Worker's Compensation	\$194,086	\$251,720	\$250,000	-\$1,720	-0.68%
Pension	\$822,695	\$1,085,988	\$1,056,731	-\$29,257	-2.69%
Other Professional Services	\$197,017	\$1,225,000	\$2,351,000	\$1,126,000	91.92%
Communications	\$359,079	\$362,303	\$362,303	-	-
Postage & Freight	\$2,317	\$1,200	\$1,200	-	-
Utilities - Electric	\$1,904,669	\$1,900,000	\$1,960,000	\$60,000	3.16%
Utilities - Wastewater Treatment	\$2,681,789	\$3,920,000	\$4,600,000	\$680,000	17.35%
Utilities - Other	\$106,403	\$80,000	\$120,000	\$40,000	50.00%
Utilities - BioSolids Electric	\$152,657	\$50,000	\$50,000	-	-
Utilities - Biosolids Gas	\$87,306	-	-	-	-
Utilities - Biosolids - DSWA	\$863,645	\$750,000	\$850,000	\$100,000	13.33%
Rental and Leases	\$650	\$121,200	\$156,200	\$35,000	28.88%
Repairs and Maintenance	\$49	\$155	\$155	-	-
Maint & Repair Off/Lab/Softwa	\$28,458	\$70,450	\$175,650	\$105,200	149.33%
Vehicle Maintenance - 5660	\$226,943	\$250,000	\$275,000	\$25,000	10.00%
Facilities Maintenance -5721	\$223,390	\$225,000	\$325,000	\$100,000	44.44%
Communications Maint - 6030	\$12,650	\$99,500	\$93,000	-\$6,500	-6.53%
Maint - Collection & Other	\$1,450,039	\$2,100,000	\$2,100,000	-	-
Maint - Pumping Equip	\$577,385	\$900,000	\$750,000	-\$150,000	-16.67%
Maint - Treatment Plant	\$923,718	\$1,000,000	\$870,000	-\$130,000	-13.00%
Maintenance - LM Equipment	\$37,896	\$65,000	\$55,000	-\$10,000	-15.38%

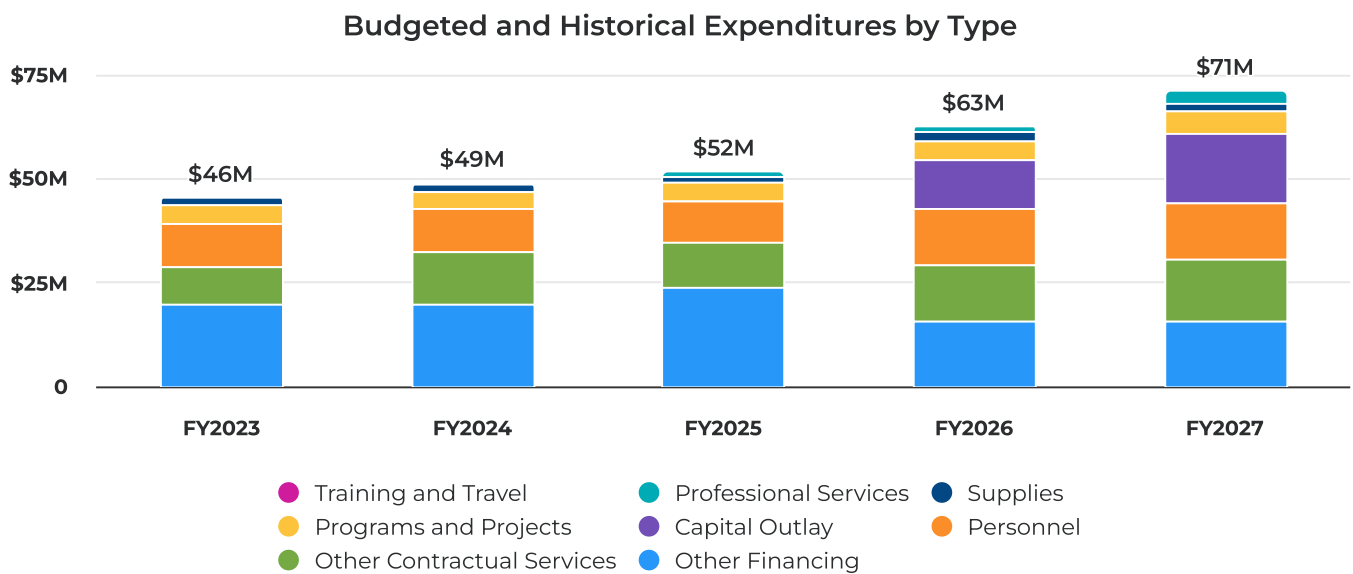


Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Office / Operating Supplies	\$318,236	\$368,000	\$450,000	\$82,000	22.28%
Supplies - Safety	\$12,449	\$40,000	\$40,000	-	-
Fuel	\$212,537	\$250,000	\$250,000	-	-
Dues & Subscriptions	\$3,315	\$4,000	\$7,000	\$3,000	75.00%
Uniforms	\$106,070	\$130,000	\$130,000	-	-
Maintenance & Repairs Parts	\$445	-	-	-	-
Tools and Small Equipment	\$101,432	\$82,000	\$82,000	-	-
Sm. Computer Equipment - 5422	\$12,421	\$25,500	\$25,500	-	-
Tools & Sm Equip- Safety	\$19,026	\$20,000	\$20,000	-	-
Laboratory Equip	\$3,103	\$10,000	\$5,000	-\$5,000	-50.00%
Chemicals	\$581,561	\$775,000	\$675,000	-\$100,000	-12.90%
Land Mgt Supplies	\$120,789	\$275,000	\$200,000	-\$75,000	-27.27%
Miscellaneous	-	\$1,344	-	-\$1,344	-100.00%
Seminars/Conferences/Training	\$29,564	\$45,000	\$65,000	\$20,000	44.44%
Travel	\$2,760	\$500	\$500	-	-
M & E - Facilities - 5720	-	\$2,070,000	\$1,875,000	-\$195,000	-9.42%
M & E - Comm - 6010	-	\$150,000	\$450,000	\$300,000	200.00%
M & E - Laboratory Equip	-	\$15,000	\$30,000	\$15,000	100.00%
M & E - Tools	-	\$418,000	\$116,000	-\$302,000	-72.25%
Transportation Equip	-	\$1,340,000	\$1,058,100	-\$281,900	-21.04%
Pumping Equipment	-	\$2,200,000	\$2,500,000	\$300,000	13.64%
Treatment & Disposal Equip	-	\$444,000	\$855,000	\$411,000	92.57%
Total Enterprise Maintenance	\$19,170,184	\$31,726,775	\$34,104,657	\$2,377,882	7.49%
Enterprise Capital					
Rental and temporary easements	\$29,050	\$26,000	\$26,000	-	-
PS - Rec Wells & Pits	-	\$3,750,000	\$7,000,000	\$3,250,000	86.67%
Pumping Equipment	-	-	\$151,000	\$151,000	-
Other Capital	-	-	\$972,550	\$972,550	-
Purchased Capacity	-	\$990,394	\$990,394	-	-
Interest Expense	\$3,481,871	\$15,547,759	\$15,547,759	-	-
Lease Interest	\$38,135	-	-	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Amortization Expense	\$274,096	-	-	-	-
Depreciation Expense	\$19,743,974	-	-	-	-
Total Enterprise Capital	\$23,567,126	\$20,314,153	\$24,687,703	\$4,373,550	21.53%
Total Expenditures	\$51,863,476	\$62,841,457	\$71,351,115	\$8,509,658	13.54%

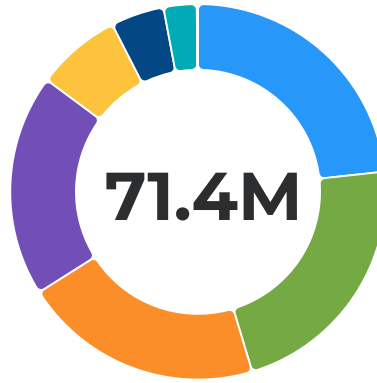
Expenditures by Expense Type



The total budget for Environmental Services - Sewer in FY 2027 is \$71.4 million, representing a 13.54% increase from the FY 2026 total of \$62.8 million. The largest expenditure category in FY 2027 is Capital Outlay at \$16.6 million, which accounts for 23.27% of the total budget and has increased by \$4.9 million or 42.46% compared to FY2026 due to major pump station rebuilds.

Other Financing for bond payments remains steady at \$15.7 million, making up 22.07% of the total budget with no change from the previous year. Other Contractual Services is the third-largest category at \$14.8 million, or 20.68% of the total, showing a \$1.4 million or 10.15% increase from FY 2026.

FY2027 Expenditures by Object



● Capital Outlay	\$16,605,844	23.27%
● Other Financing	\$15,747,759	22.07%
● Other Contractual Services	\$14,754,987	20.68%
● Personnel	\$13,646,276	19.13%
● Programs and Projects	\$5,220,137	7.32%
● Professional Services	\$3,271,500	4.59%
● Supplies	\$2,032,297	2.85%
● Training and Travel	\$72,315	0.10%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
S Admin Salaries	\$1,825,074	\$2,331,674	\$2,233,746	-\$97,928	-4.20%
Vision Plan	\$918	\$1,280	\$1,200	-\$80	-6.25%
Dental Plan	\$16,871	\$19,520	\$20,100	\$580	2.97%
FICA Tax	\$128,309	\$191,800	\$170,881	-\$20,919	-10.91%
Health Insurance	\$475,291	\$576,000	\$600,000	\$24,000	4.17%
Family Medical Leave - Ins	-	\$13,162	\$13,162	-	-
Worker's Compensation	\$42,284	\$46,000	\$38,000	-\$8,000	-17.39%
Pension	-\$336,831	\$463,830	\$393,138	-\$70,692	-15.24%
S Maintenance Salaries	\$4,953,011	\$6,316,263	\$6,410,293	\$94,030	1.49%
Vision Plan	\$2,609	\$3,800	\$3,800	-	-
Dental Plan	\$48,281	\$57,950	\$63,650	\$5,700	9.84%
FICA Tax	\$362,045	\$483,194	\$467,951	-\$15,243	-3.15%
Health Insurance	\$1,427,690	\$1,710,000	\$1,888,916	\$178,916	10.46%
Family Medical Leave - Ins	-	\$34,708	\$34,708	-	-
Worker's Compensation	\$194,086	\$251,720	\$250,000	-\$1,720	-0.68%
Pension	\$822,695	\$1,085,988	\$1,056,731	-\$29,257	-2.69%
Total Personnel	\$9,962,332	\$13,586,889	\$13,646,276	\$59,387	0.44%
Professional Services					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Legal	\$33,019	\$75,000	\$50,000	-\$25,000	-33.33%
Engineering	\$998,132	-	-	-	-
Other Professional Services	\$147,284	\$392,300	\$870,500	\$478,200	121.90%
Other Professional Services	\$197,017	\$1,225,000	\$2,351,000	\$1,126,000	91.92%
Total Professional Services	\$1,375,451	\$1,692,300	\$3,271,500	\$1,579,200	93.32%
Other Contractual Services					
Communications	\$45,488	\$36,960	\$36,960	-	-
Postage & Freight	\$1,528	\$2,800	\$2,800	-	-
Insurance	\$556,939	\$714,191	\$741,500	\$27,309	3.82%
Repairs and Maintenance	\$34,381	\$29,532	\$28,932	-\$600	-2.03%
Computer Software	\$274,414	\$535,265	\$1,023,287	\$488,022	91.17%
Advertising	\$29,872	\$18,500	\$14,500	-\$4,000	-21.62%
Other Contractual Services	\$303,863	\$137,500	\$137,500	-	-
Communications	\$359,079	\$362,303	\$362,303	-	-
Postage & Freight	\$2,317	\$1,200	\$1,200	-	-
Utilities - Electric	\$1,904,669	\$1,900,000	\$1,960,000	\$60,000	3.16%
Utilities - Wastewater Treatment	\$2,681,789	\$3,920,000	\$4,600,000	\$680,000	17.35%
Utilities - Other	\$106,403	\$80,000	\$120,000	\$40,000	50.00%
Utilities - BioSolids Electric	\$152,657	\$50,000	\$50,000	-	-
Utilities - Biosolids Gas	\$87,306	-	-	-	-
Utilities - Biosolids - DSWA	\$863,645	\$750,000	\$850,000	\$100,000	13.33%
Rental and Leases	\$650	\$121,200	\$156,200	\$35,000	28.88%
Repairs and Maintenance	\$49	\$155	\$155	-	-
Maint & Repair Off/Lab/Softwa	\$28,458	\$70,450	\$175,650	\$105,200	149.33%
Vehicle Maintenance - 5660	\$226,943	\$250,000	\$275,000	\$25,000	10.00%
Facilities Maintenance -5721	\$223,390	\$225,000	\$325,000	\$100,000	44.44%
Communications Maint - 6030	\$12,650	\$99,500	\$93,000	-\$6,500	-6.53%
Maint - Collection & Other	\$1,450,039	\$2,100,000	\$2,100,000	-	-
Maint - Pumping Equip	\$577,385	\$900,000	\$750,000	-\$150,000	-16.67%
Maint - Treatment Plant	\$923,718	\$1,000,000	\$870,000	-\$130,000	-13.00%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Maintenance - LM Equipment	\$37,896	\$65,000	\$55,000	-\$10,000	-15.38%
Rental and temporary easements	\$29,050	\$26,000	\$26,000	-	-
Total Other Contractual Services	\$10,914,576	\$13,395,556	\$14,754,987	\$1,359,431	10.15%
Supplies					
Office / Operating Supplies	\$4,269	\$4,917	\$4,917	-	-
Fuel	\$47,164	\$55,000	\$55,000	-	-
Dues & Subscriptions	\$394	\$770	\$930	\$160	20.78%
Uniforms	\$2,441	\$7,248	\$8,950	\$1,702	23.48%
Tools and Small Equipment	\$9,691	\$15,400	\$36,500	\$21,100	137.01%
Computer Equipment - 5422	\$6,345	\$24,500	\$24,500	-	-
Office Equipment - 5423	\$10,446	-	-	-	-
Other Supplies	\$25,998	\$17,000	\$17,000	-	-
Office / Operating Supplies	\$318,236	\$368,000	\$450,000	\$82,000	22.28%
Supplies - Safety	\$12,449	\$40,000	\$40,000	-	-
Fuel	\$212,537	\$250,000	\$250,000	-	-
Dues & Subscriptions	\$3,315	\$4,000	\$7,000	\$3,000	75.00%
Uniforms	\$106,070	\$130,000	\$130,000	-	-
Maintenance & Repairs Parts	\$445	-	-	-	-
Tools and Small Equipment	\$101,432	\$82,000	\$82,000	-	-
Sm. Computer Equipment - 5422	\$12,421	\$25,500	\$25,500	-	-
Tools & Sm Equip-Safety	\$19,026	\$20,000	\$20,000	-	-
Laboratory Equip	\$3,103	\$10,000	\$5,000	-\$5,000	-50.00%
Chemicals	\$581,561	\$775,000	\$675,000	-\$100,000	-12.90%
Land Mgt Supplies	\$120,789	\$275,000	\$200,000	-\$75,000	-27.27%
Total Supplies	\$1,598,132	\$2,104,335	\$2,032,297	-\$72,038	-3.42%
Programs and Projects					
Shared Cost	\$4,369,698	\$4,609,330	\$5,220,137	\$610,807	13.25%
Miscellaneous	-	\$1,344	-	-\$1,344	-100.00%
Total Programs and Projects	\$4,369,698	\$4,610,674	\$5,220,137	\$609,463	13.22%
Training and Travel					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Seminars/Conferences/Training	\$1,550	\$1,500	\$6,615	\$5,115	341.00%
Mileage	-	\$200	\$200	-	-
Travel	\$40	-	-	-	-
Seminars/Conferences/Training	\$29,564	\$45,000	\$65,000	\$20,000	44.44%
Travel	\$2,760	\$500	\$500	-	-
Total Training and Travel	\$33,914	\$47,200	\$72,315	\$25,115	53.21%
Capital Outlay					
Machinery and Equipment	-	\$188,500	\$607,800	\$419,300	222.44%
M & E - Computer - 5421	-	\$90,850	-	-\$90,850	-100.00%
M & E - Facilities - 5720	-	\$2,070,000	\$1,875,000	-\$195,000	-9.42%
M & E - Comm - 6010	-	\$150,000	\$450,000	\$300,000	200.00%
M & E - Laboratory Equip	-	\$15,000	\$30,000	\$15,000	100.00%
M & E - Tools	-	\$418,000	\$116,000	-\$302,000	-72.25%
Transportation Equip	-	\$1,340,000	\$1,058,100	-\$281,900	-21.04%
Pumping Equipment	-	\$2,200,000	\$2,500,000	\$300,000	13.64%
Treatment & Disposal Equip	-	\$444,000	\$855,000	\$411,000	92.57%
PS - Rec Wells & Pits	-	\$3,750,000	\$7,000,000	\$3,250,000	86.67%
Pumping Equipment	-	-	\$151,000	\$151,000	-
Other Capital	-	-	\$972,550	\$972,550	-
Purchased Capacity	-	\$990,394	\$990,394	-	-
Total Capital Outlay	-	\$11,656,744	\$16,605,844	\$4,949,100	42.46%
Other Financing					
Compensated Absences	\$71,297	-	-	-	-
Contingency	-	\$200,000	\$200,000	-	-
Interest Expense	\$3,481,871	\$15,547,759	\$15,547,759	-	-
Lease Interest	\$38,135	-	-	-	-
Amortization Expense	\$274,096	-	-	-	-
Depreciation Expense	\$19,743,974	-	-	-	-
Total Other Financing	\$23,609,373	\$15,747,759	\$15,747,759	-	-
Total Expenditures	\$51,863,476	\$62,841,457	\$71,351,115	\$8,509,658	13.54%



Initiative #1- Full Mechanical and Electrical Rebuild of 6 Pump Stations \$7,000,000

Advance critical infrastructure reliability by completing full mechanical and electrical upgrades at pump stations PS 9, PS 78, PS 72, PS 215, and PS 99. Including the construction of a new wet well at PS 215 and an engineered bypass well at PS 99 to improve operational resiliency, maintenance, and system capacity.



Other Large Purchases/Projects

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

- Collection System Improvements—\$1,500,000
- Construct Barns at Inland Bays and South Coast—\$1,100,000
- At least 10 Pump Replacements — \$1,400,000

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, Ellendale and Winding Creek areas.

Mission

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

Personnel Summary



Water Operations

3 employees

Prior Year's Success

1. Completed a valve exercising program, ensuring isolation valves were operational, improving system reliability, and strengthening emergency response capabilities during breaks
2. Implemented a system-wide cross-connection control program, strengthening backflow prevention practices, improving regulatory compliance, and enhancing protection of the potable water system from potential contamination
3. Implemented transition to mini-bulk chemical receiving, improving chemical handling safety for staff while reducing costs compared to traditional drum delivery and handling

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Advance balanced efforts to protect our country's environment while preserving its natural resources	Refurbish 35 fire hydrants with paint and upgraded to Storz Caps	35 Completed	35 Completed	Complete 35	Complete 35	Complete 33
	Upgrade 10 service meter pits per year	15 Completed	10 Completed	Complete 10	Complete 10	Complete 10
	Promote customer safety through delivery of clean water	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance
 Maintain the County's strong financial position in the sewer fund	Using the work order system to improve efficiency, complete 500 orders each year	130 Completed	150 Completed	Complete >500 orders	Complete >500 orders	Complete >500 orders

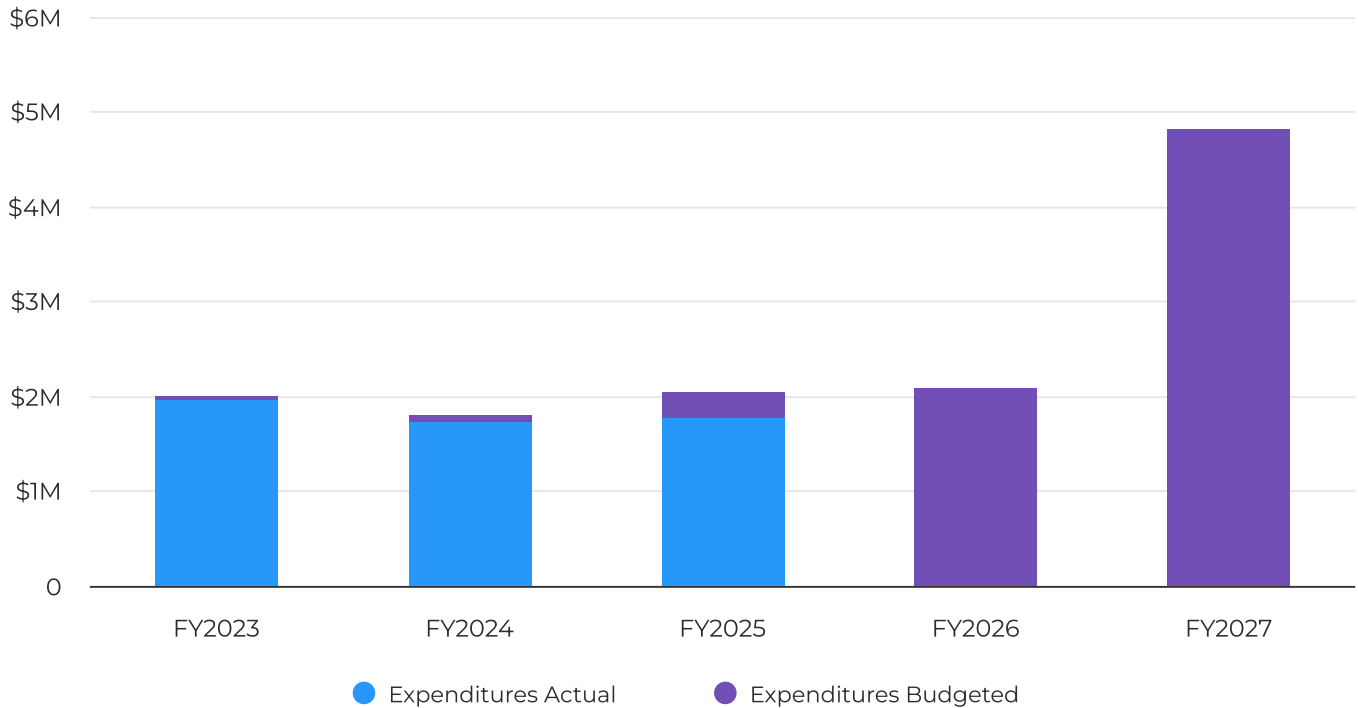
Expenditure Summary

Total Budget: \$4,810,611

The FY 2027 budget increased \$2,722,000, or 130.37 percent. The increase is due to the maintenance and painting of the water tower.



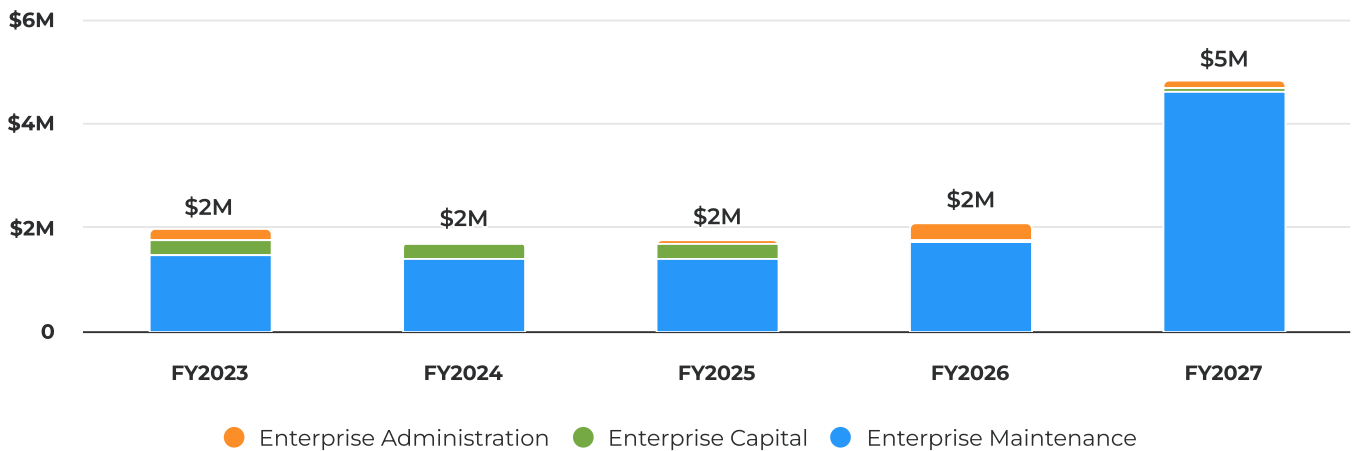
Budgeted and Historical Expenditures



Expenditures by Division

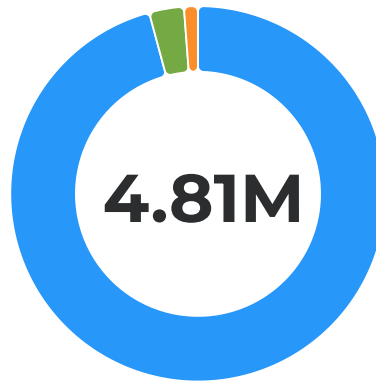
The Water Fund has 3 divisions for budgeting purposes: administration, maintenance, and capital. The maintenance and capital portions of the water budget are managed by Environmental Services. All environmental services employees are found in the maintenance division of the water budget.

Budgeted and Historical Expenditures by Division



The total budget for Environmental Services - Water in FY 2027 is \$4.8 million, representing a significant increase of 130.37% compared to the FY 2026 total of \$2.1 million. The largest category, Enterprise Maintenance, accounts for \$4.6 million or 95.81% of the total budget in FY 2027, which is a substantial increase of \$2.9 million or 169.66% from the previous year's \$1.7 million (81.85% of total) due to improvements to the water tower.

FY2027 Expenditures by Division



● Enterprise Maintenance	\$4,609,049	95.81%
● Enterprise Administration	\$143,642	2.99%
● Enterprise Capital	\$57,920	1.20%

Expenditures by Division

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Enterprise Administration					
Legal	\$7,958	\$2,825	\$4,000	\$1,175	41.59%
Other Professional Services	\$2,872	\$3,700	\$3,000	-\$700	-18.92%
Insurance	\$8,883	\$11,193	\$12,000	\$807	7.21%
Advertising	\$1,554	\$1,370	\$1,500	\$130	9.49%
Shared Cost	\$59,807	\$60,419	\$93,142	\$32,723	54.16%
Contingency	-	\$30,000	\$30,000	-	-
Reserves	-	\$222,288	-	-\$222,288	-100.00%
Total Enterprise Administration	\$81,074	\$331,795	\$143,642	-\$188,153	-56.71%
Enterprise Maintenance					
Salaries	\$37,851	\$85,807	\$175,877	\$90,070	104.97%
Vision Plan	\$55	\$80	\$120	\$40	50.00%
Dental Plan	\$1,054	\$1,220	\$2,010	\$790	64.75%
FICA Tax	\$2,611	\$6,564	\$12,839	\$6,275	95.60%
Health Insurance	\$31,314	\$36,000	\$59,698	\$23,698	65.83%
Family Medical Leave - Ins	-	\$567	\$567	-	-
Worker's Compensation	\$3,691	\$4,368	\$4,800	\$432	9.89%
Pension	\$28,834	\$15,874	\$30,804	\$14,930	94.05%
Other Professional Services	-	\$115,000	\$15,800	-\$99,200	-86.26%
Communications	\$2,120	\$2,880	\$2,880	-	-
Utilities - Water Purchases	\$1,065,659	\$1,152,244	\$1,352,344	\$200,100	17.37%

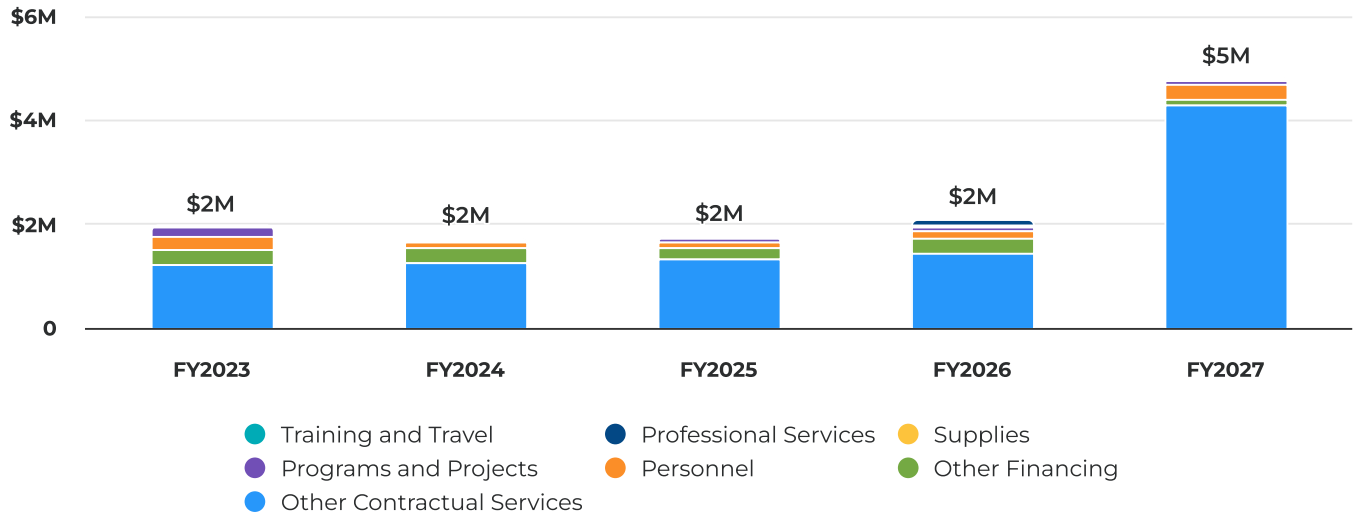


Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Utilities - Other	\$1,250	\$1,440	\$1,440	-	-
Repairs and Maintenance	-	\$100	\$100	-	-
Rep & Maint Office & Lab Equip	\$13,903	\$3,820	\$23,020	\$19,200	502.62%
Vehicle Maintenance - 5660	-	\$2,000	\$2,000	-	-
Facilities Maintenance -5721	\$12,645	\$50,000	\$2,770,000	\$2,720,000	5,440.00%
Water System Maint Lines	\$25,912	\$75,000	\$50,000	-\$25,000	-33.33%
Water System Maint Meters	\$35,254	\$15,000	\$20,000	\$5,000	33.33%
Water System Maint Hydrants	\$22,785	\$20,000	\$20,000	-	-
Water System Maint Mains	\$92,433	\$62,500	\$37,500	-\$25,000	-40.00%
Other Contractual Services	\$24,816	\$17,500	\$2,500	-\$15,000	-85.71%
Office/ Operating Supplies	\$5,345	\$10,000	\$7,000	-\$3,000	-30.00%
Fuel	\$9,685	\$12,500	\$12,500	-	-
Dues & Subscriptions	-	\$250	\$250	-	-
Uniforms	-	\$4,500	\$2,000	-\$2,500	-55.56%
Tools & Sm Equipment - 5670	\$9,532	\$10,000	-	-\$10,000	-100.00%
Laboratory Equip	-	\$2,500	\$2,000	-\$500	-20.00%
Seminars/Conferences/Training	-	\$1,500	\$1,000	-\$500	-33.33%
Compensated Absences	-\$27,596	-	-	-	-
Total Enterprise Maintenance	\$1,399,153	\$1,709,214	\$4,609,049	\$2,899,835	169.66%
Enterprise Capital					
Meters Hydrants Etc.	\$27,115	-	-	-	-
Interest Expense	\$72	\$47,171	\$57,920	\$10,749	22.79%
Amortization Expense	\$16,416	-	-	-	-
Depreciation Expense	\$245,388	-	-	-	-
Total Enterprise Capital	\$288,992	\$47,171	\$57,920	\$10,749	22.79%
Total Expenditures	\$1,769,219	\$2,088,180	\$4,810,611	\$2,722,431	130.37%



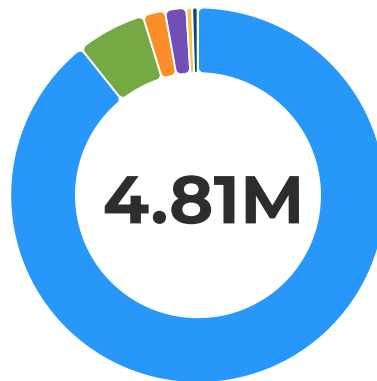
Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



The largest expenditure category in FY 2027 is Other Contractual Services at \$4.3 million, which accounts for 89.29% of the total budget. This category increased by \$2.9 million, or 203.54%, compared to FY2026 with the majority being for water tower maintenance and painting.

FY2027 Expenditures by Object



Object	Amount	Percentage
Other Contractual Services	\$4,295,284	89.29%
Personnel	\$286,715	5.96%
Programs and Projects	\$93,142	1.94%
Other Financing	\$87,920	1.83%
Supplies	\$23,750	0.49%
Professional Services	\$22,800	0.47%
Training and Travel	\$1,000	0.02%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
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Personnel



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries	\$37,851	\$85,807	\$175,877	\$90,070	104.97%
Vision Plan	\$55	\$80	\$120	\$40	50.00%
Dental Plan	\$1,054	\$1,220	\$2,010	\$790	64.75%
FICA Tax	\$2,611	\$6,564	\$12,839	\$6,275	95.60%
Health Insurance	\$31,314	\$36,000	\$59,698	\$23,698	65.83%
Family Medical Leave - Ins	-	\$567	\$567	-	-
Worker's Compensation	\$3,691	\$4,368	\$4,800	\$432	9.89%
Pension	\$28,834	\$15,874	\$30,804	\$14,930	94.05%
Total Personnel	\$105,410	\$150,480	\$286,715	\$136,235	90.53%
Professional Services					
Legal	\$7,958	\$2,825	\$4,000	\$1,175	41.59%
Other Professional Services	\$2,872	\$3,700	\$3,000	-\$700	-18.92%
Other Professional Services	-	\$115,000	\$15,800	-\$99,200	-86.26%
Total Professional Services	\$10,830	\$121,525	\$22,800	-\$98,725	-81.24%
Other Contractual Services					
Insurance	\$8,883	\$11,193	\$12,000	\$807	7.21%
Advertising	\$1,554	\$1,370	\$1,500	\$130	9.49%
Communications	\$2,120	\$2,880	\$2,880	-	-
Utilities - Water Purchases	\$1,065,659	\$1,152,244	\$1,352,344	\$200,100	17.37%
Utilities - Other	\$1,250	\$1,440	\$1,440	-	-
Repairs and Maintenance	-	\$100	\$100	-	-
Rep & Maint Office & Lab Equip	\$13,903	\$3,820	\$23,020	\$19,200	502.62%
Vehicle Maintenance - 5660	-	\$2,000	\$2,000	-	-
Facilities Maintenance -5721	\$12,645	\$50,000	\$2,770,000	\$2,720,000	5,440.00%
Water System Maint Lines	\$25,912	\$75,000	\$50,000	-\$25,000	-33.33%
Water System Maint Meters	\$35,254	\$15,000	\$20,000	\$5,000	33.33%
Water System Maint Hydrants	\$22,785	\$20,000	\$20,000	-	-
Water System Maint Mains	\$92,433	\$62,500	\$37,500	-\$25,000	-40.00%
Other Contractual Services	\$24,816	\$17,500	\$2,500	-\$15,000	-85.71%
Total Other Contractual Services	\$1,307,214	\$1,415,047	\$4,295,284	\$2,880,237	203.54%
Supplies					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Office / Operating Supplies	\$5,345	\$10,000	\$7,000	-\$3,000	-30.00%
Fuel	\$9,685	\$12,500	\$12,500	-	-
Dues & Subscriptions	-	\$250	\$250	-	-
Uniforms	-	\$4,500	\$2,000	-\$2,500	-55.56%
Tools & Sm Equipment - 5670	\$9,532	\$10,000	-	-\$10,000	-100.00%
Laboratory Equip	-	\$2,500	\$2,000	-\$500	-20.00%
Meters Hydrants Etc.	\$27,115	-	-	-	-
Total Supplies	\$51,677	\$39,750	\$23,750	-\$16,000	-40.25%
Programs and Projects					
Shared Cost	\$59,807	\$60,419	\$93,142	\$32,723	54.16%
Total Programs and Projects	\$59,807	\$60,419	\$93,142	\$32,723	54.16%
Training and Travel					
Seminars/Conferences/Training	-	\$1,500	\$1,000	-\$500	-33.33%
Total Training and Travel	-	\$1,500	\$1,000	-\$500	-33.33%
Other Financing					
Contingency	-	\$30,000	\$30,000	-	-
Reserves	-	\$222,288	-	-\$222,288	-100.00%
Compensated Absences	-\$27,596	-	-	-	-
Interest Expense	\$72	\$47,171	\$57,920	\$10,749	22.79%
Amortization Expense	\$16,416	-	-	-	-
Depreciation Expense	\$245,388	-	-	-	-
Total Other Financing	\$234,280	\$299,459	\$87,920	-\$211,539	-70.64%
Total Expenditures	\$1,769,219	\$2,088,180	\$4,810,611	\$2,722,431	130.37%



Paint the Dewey Water Tower - \$2,720,000

The Dewey Tower is entering the final year of its 10-year tank painting cycle. This project will include both the outer shell and inner bowl painting, with a total estimated cost of \$2,720,000. Since this is a multi-year project, service charge fees have been increased to help cover future expenses over the coming years.



Facilities Management

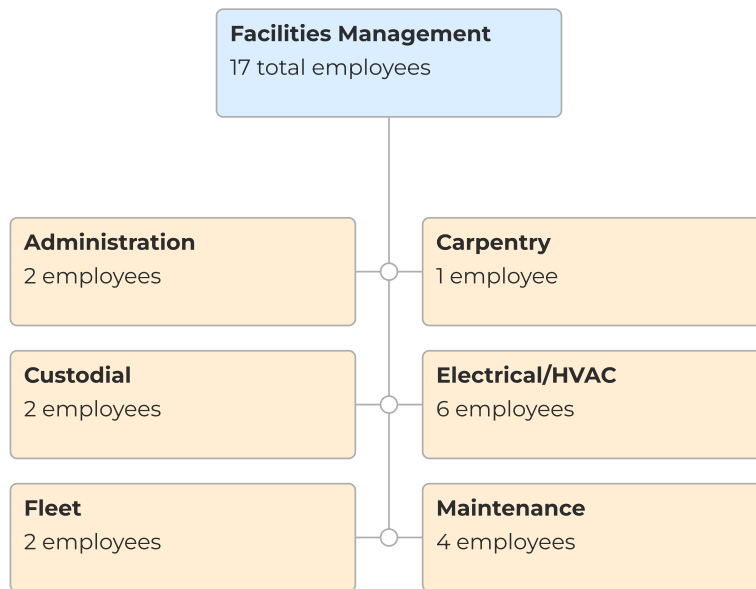
Dale B. White, Facilities Manager

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. Facilities Management oversees all fleet operations.

Mission

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

Personnel Summary






Prior Year's Success

1. Continued to increase the capabilities of the fleet maintenance mechanics with both training and tools allowing the County maintenance mechanics to perform preventative maintenance and 95% of repairs in-house
 - a. In FY 2025, County mechanics performed 800 preventative maintenance/repairs
 - b. In FY 2026, County mechanics performed 850 preventative maintenance/repairs
 - c. In FY 2026, no County units were sent out for front-end alignments after the new machine was installed, which allowed for less downtime of assets and got valuable resources back into service quickly
2. Completed energy efficient lighting upgrades at Milton Library, 2 EMS stations and continued upgrades at the Administration Building
3. Replaced/upgraded 5 complete HVAC systems serving county assets in the Airport Terminal Building, EMS, and Environmental Services Departments, as well as assisting the contractor with replacing the large HVAC compressor that supplies Council Chambers
4. Managed 2 snow/ice events with 0 slips, trips, or falls; enhanced efforts led to employee confidence as they reported back to work during these events
5. Continued to work alongside EMS Logistics on multiple projects that enhanced the visual presence of Sussex County assets at the Public Safety Complex, Medic 106, Medic 102 and the Joint Services Complex



Performance Measures

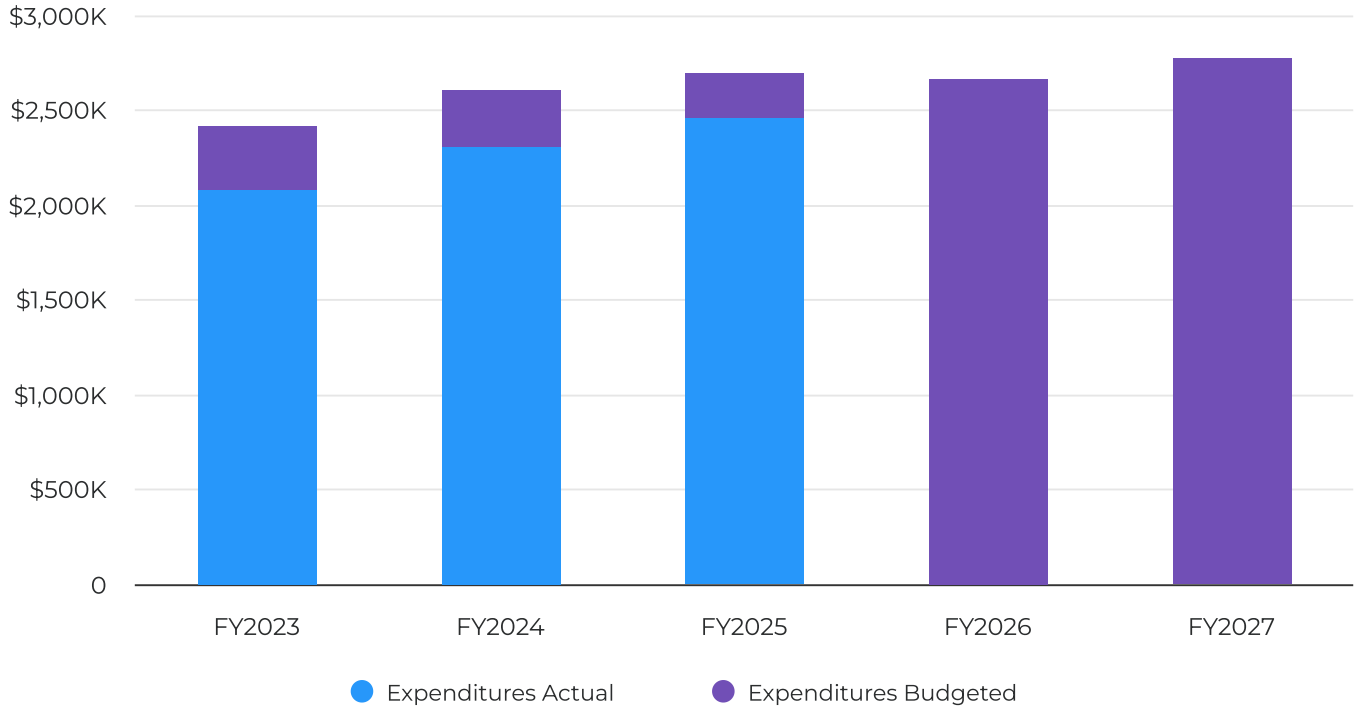
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Provide cost-effective maintenance of all facilities	Maintenance and repair costs per square foot are below the federal average of \$9.04 per sq. foot	\$6.50 per square foot	\$8.73 per square foot	<\$9.04 per square foot	<\$9.04 per square foot	<\$9.04 per square foot
	Increase the percentage of in-house fleet repairs	95% of fleet repairs completed in-house	92% of fleet repairs completed in-house	Maintain 90% fleet repairs in-house	Add an alignment machine and increase repairs to 98% in-house	Add a tire machine to further reduce out-of-shop repairs
	Increase the percentage of in-house HVAC Repairs	97% of HVAC repairs completed in-house	97% of HVAC repairs completed in-house	>95% of all repairs completed in-house	>95% of all repairs completed in-house	>95% of all repairs completed in-house
	Increase the percentage of Electrical Repairs	100% of electrical repairs completed in-house	100% of electrical repairs completed in-house	>95% of all repairs completed in-house	>95% of all repairs completed in-house	>95% of all 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%	>95%	>95%
 Provide a safe and secure environment for everyone who lives, works and conducts business in the County	Provide equipment for staff that will increase the safety of staff and customers during weather emergencies	New measure	0	< 5 reported slips, trips, falls as a result of weather emergencies	Zero(0) weather related slips, trips, and falls	Zero(0) weather related slips, trips, and falls

Expenditure Summary

Total Budget: \$2,767,546

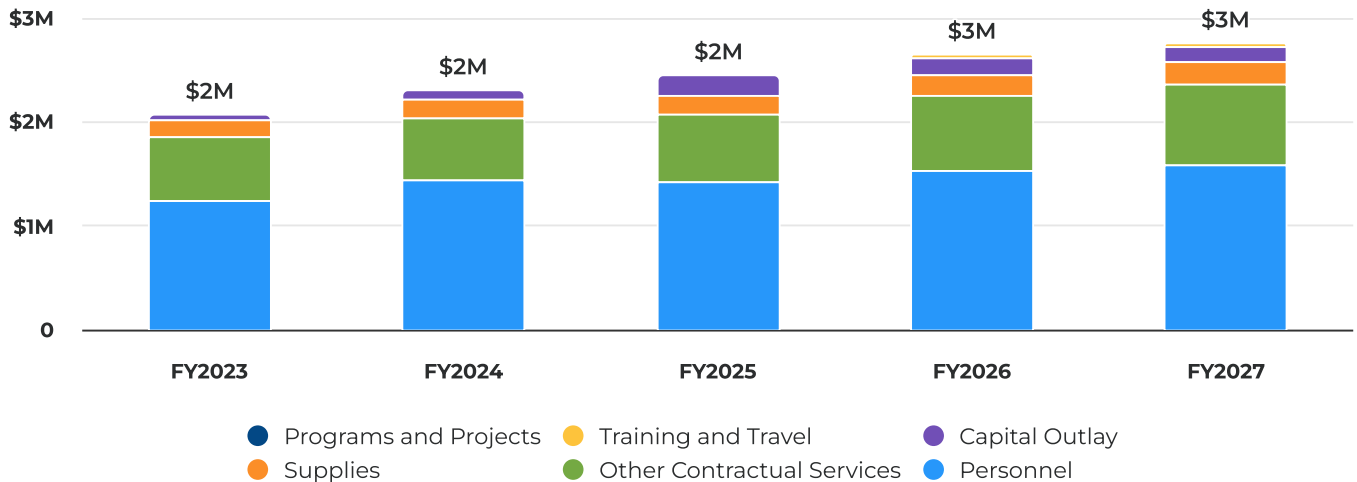
The FY 2027 budget increased \$105,000, or 3.94 percent. The increase is primarily due to battery replacements for an uninterruptible power supply and other Administrative Building repairs.

Budgeted and Historical Expenditures Across Division



Expenditures by Expense Type

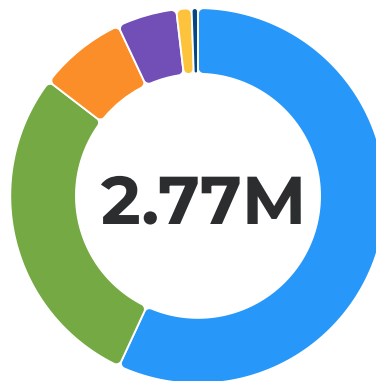
Budgeted and Historical Expenditures by Type



The Facilities Management budget for FY2027 totals \$2.8 million, marking a 3.94% increase from the FY2026 total of \$2.7 million. Personnel remains the largest expenditure category at \$1.6 million, representing 56.9% of the total budget. This is a \$40,625 increase or 2.65% growth compared to FY2026.

Other Contractual Services is the second-largest category, increasing by \$72,689 or 10.15% to \$789,110, now accounting for 28.51% of the total budget. The increase is driven by rising material and labor costs.

FY2027 Expenditures by Object



● Personnel	\$1,574,836	56.90%
● Other Contractual Services	\$789,110	28.51%
● Supplies	\$210,250	7.60%
● Capital Outlay	\$142,000	5.13%
● Training and Travel	\$36,350	1.31%
● Programs and Projects	\$15,000	0.54%

Current efforts are focused on high-priority repairs and battery lifecycle refresh for the backup power system.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Facilities Management Salaries	\$885,947	\$973,649	\$1,005,945	\$32,296	3.32%
Vision Plan	\$554	\$680	\$620	-\$60	-8.82%
Dental Plan	\$9,819	\$10,370	\$10,385	\$15	0.14%
FICA Tax	\$64,678	\$74,485	\$73,434	-\$1,051	-1.41%
Health Insurance	\$289,665	\$288,000	\$308,265	\$20,265	7.04%
Pension	\$175,937	\$187,027	\$176,187	-\$10,840	-5.80%
Total Personnel	\$1,426,602	\$1,534,211	\$1,574,836	\$40,625	2.65%
Other Contractual Services					
Communications	\$26,360	\$21,240	\$21,180	-\$60	-0.28%
Utilities -Electric-5710	\$215,967	\$236,500	\$236,500	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Utilities - Fuel - 5715	\$15,487	\$12,000	\$21,000	\$9,000	75.00%
Utilities - Other	\$9,273	\$11,500	\$10,500	-\$1,000	-8.70%
Insurance	\$49,048	\$61,801	\$64,000	\$2,199	3.56%
Repairs and Maintenance	\$126,948	\$174,000	\$261,550	\$87,550	50.32%
Computer Software Maint	-	\$9,380	\$9,380	-	-
Other Contractual Services	\$197,446	\$190,000	\$165,000	-\$25,000	-13.16%
Total Other Contractual Services	\$640,530	\$716,421	\$789,110	\$72,689	10.15%
Supplies					
Office/ Operating Supplies	\$550	\$1,000	\$1,000	-	-
Fuel	\$23,421	\$38,000	\$38,000	-	-
Janitorial	\$19,865	\$25,000	\$25,000	-	-
Dues & Subscriptions	\$1,266	\$3,000	\$2,000	-\$1,000	-33.33%
Uniforms	\$5,905	\$7,250	\$7,250	-	-
Maintenance & Repairs Parts	\$91,855	\$90,000	\$105,000	\$15,000	16.67%
Vehicle - Parts - 5665	\$7,635	\$16,000	\$12,000	-\$4,000	-25.00%
Tools and Small Equipment	\$36,000	\$22,000	\$20,000	-\$2,000	-9.09%
Total Supplies	\$186,497	\$202,250	\$210,250	\$8,000	3.96%
Programs and Projects					
Programs and Projects	-	\$15,000	\$15,000	-	-
Total Programs and Projects	-	\$15,000	\$15,000	-	-
Training and Travel					
Seminars/Conferences/Training	\$663	\$25,250	\$22,850	-\$2,400	-9.50%
Travel	\$1,148	\$13,500	\$13,500	-	-
Total Training and Travel	\$1,811	\$38,750	\$36,350	-\$2,400	-6.19%
Capital Outlay					
Machinery and Equipment	\$198,924	\$156,000	\$142,000	-\$14,000	-8.97%
Total Capital Outlay	\$198,924	\$156,000	\$142,000	-\$14,000	-8.97%
Total Expenditures	\$2,454,363	\$2,662,632	\$2,767,546	\$104,914	3.94%

Initiative #1 - Maintenance Pole Building - \$635,000(Capital Project)

Facilities Management has equipment, implements, and accessories stored outside with no protection from theft or the elements. This setup causes equipment to age faster and reduces the life expectancy of the equipment. The pole building will be built to store and secure this equipment, implements, and accessories. It will be built large enough to serve the needs of Facilities Management now and provide room for implements used by the paramedics as well. This is a carry-over from FY2025 that is being managed in the Engineering department.



Finance

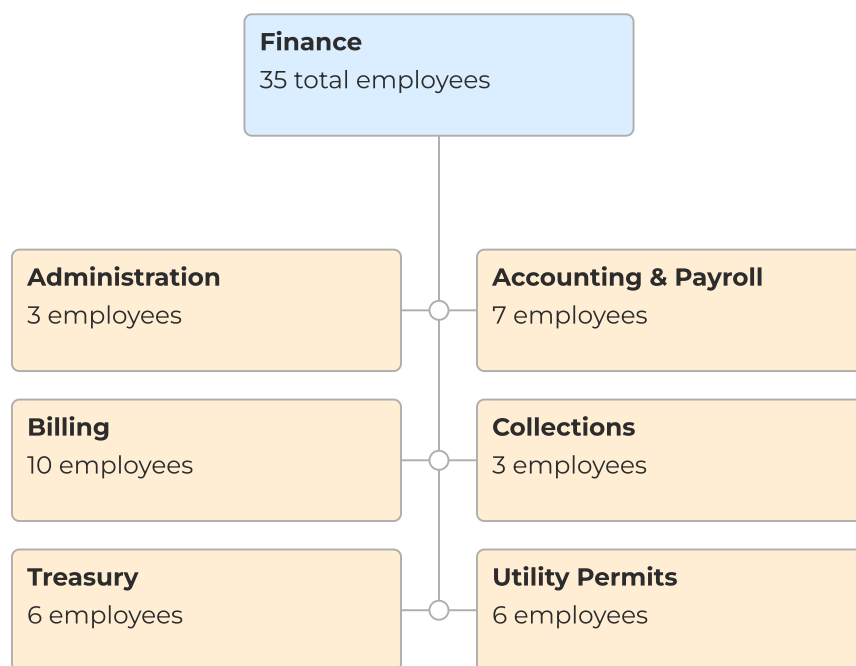
Gina A. Jennings, Finance Director/COO

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 the Administration with 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

Personnel Summary







Prior Year's Success

1. Completed the first reassessment in 50 years
2. Received the Popular Annual Financial Report from the Government Financial Officers Association (GFOA)
3. Earned the GFOA's Distinguished Budget Presentation Award
4. Submitted grant and loan applications for upcoming sewer areas
5. Earned the GFOA's Certificate of Achievement for Excellence in Financial Reporting
6. Earned the GFOA's Triple Crown Award in Financial Reporting



Performance Measures

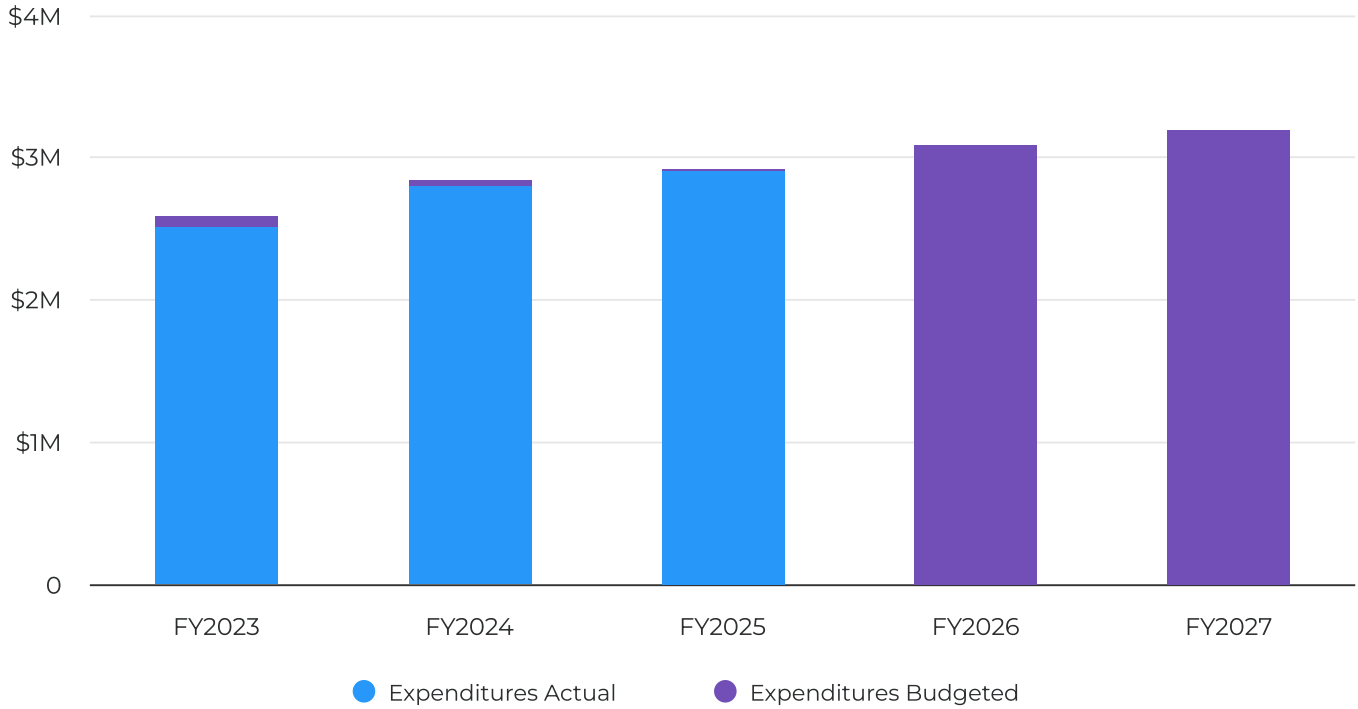
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Maintain the County's strong financial position through efficient use of resources	Minimize the cost of debt to finance capital projects by maintaining AAA credit rating	Maintained AAA credit rating	Maintained AAA credit rating	Maintain 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 all recommendations	Complete all recommendations	Complete all recommendations
	Increase efficiency with the use of technology by signing up at least 50 vendors and 500 customers in electronic banking	Added 81 vendors Added 2,341 customers	Added 76 vendors Added 1,706 customers	Add >50 vendors Add >500 customers	Add >50 vendors Add >500 customers	Add > 50 vendors Add > 500 customers
	Have a greater than 98% collection rate on each year's annual tax billing	98.9% collection rate	99.5% collection rate	>98% collection rate	>98% collection rate	>98% collection rate
 Follow Generally Accepted Accounting Principles to create an accurate Annual Comprehensive Financial Report	Achieve an unmodified opinion from an external auditor	Achieved an un-modified opinion	Achieved an un-modified opinion	Achieve an un-modified opinion	Achieve an unmodified opinion	Achieved an unmodified opinion
 Prepare high quality budget documents that follow best practices	Achieve the GFOA's Distinguished Budget Award	Received	Received	Receive	Receive	Receive
 Provide a service-friendly workforce	Pay 90% of invoices within 30 days	91.97% paid within 30 days	94.53% of invoices paid within 30 days	>90% paid within 30 days	>90% paid within 30 days	>90% paid within 30 days

Expenditure Summary

Total Budget: \$3,191,576

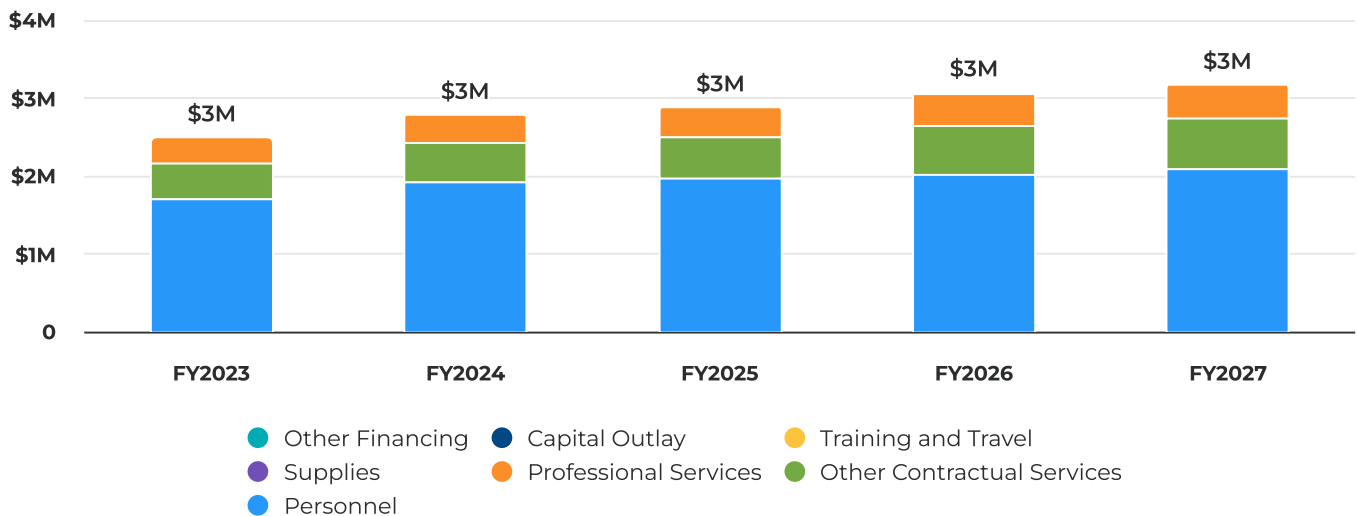
The FY 2027 budget increased \$107,000, or 3.47 percent. The increase is due to personnel costs, the audit contract, and software contracts.

Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

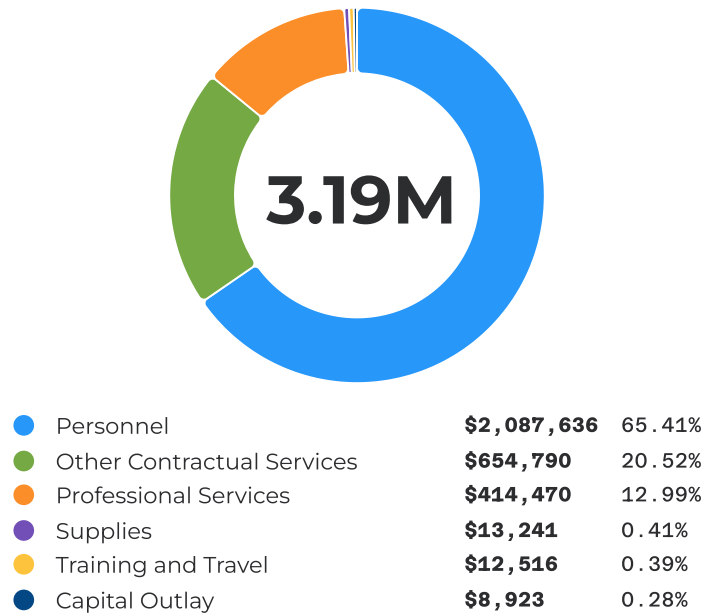


The total budget for Finance in FY2027 is \$3.2 million, reflecting a 3.46% increase from the FY2026 total of \$3.1 million. Personnel remains the largest expenditure category at \$2.1 million, accounting for 65.41% of the total budget, and it increased by \$66,707 or 3.3% compared to the previous year.

Other Contractual Services is the second largest category, comprising 20.52% of the total budget at \$654,790. This category increased by \$28,979 or 4.63% from FY2026. Professional Services follows with \$414,470, representing 12.99% of the total, and saw a modest increase of \$4,245 or 1.03%.

Overall, the budget shows continued growth in Personnel primarily due to an 8% increase in health insurance costs, and Other Contractual Services for software contracts, with small increases in Professional Services for auditing services, while Supplies and Training and Travel experienced decreases. The introduction of Capital Outlay for a postage machine marks a new expenditure category in FY2027.

FY2027 Expenditures by Object



For the fiscal year, the Finance department's expenditures by object include Personnel costs at \$2.1 million, representing 65.41% of the total. Other Contractual Services for maintenance software contracts account for \$654,790 or 20.52%. Professional Services for insurance consulting and auditing fees amount to \$414,470, which is 12.99%. Supplies expenses are \$13,241, making up 0.41%. Training and Travel costs are \$12,516, or 0.39%, and Capital Outlay is \$8,923, comprising 0.28% of the expenditures.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$2,043,282	\$2,200,950	\$2,277,465	\$76,515	3.48%
Cost Reimbursement - Salaries	-\$1,199,587	-\$1,308,893	-\$1,351,632	-\$42,739	3.27%
Vision Plan	\$1,065	\$1,190	\$1,160	-\$30	-2.52%
Dental Plan	\$19,489	\$18,150	\$19,430	\$1,280	7.05%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
FICA Tax	\$148,901	\$166,856	\$166,255	-\$601	-0.36%
Health Insurance	\$566,964	\$535,500	\$576,070	\$40,570	7.58%
Pension	\$376,639	\$407,176	\$398,888	-\$8,288	-2.04%
Total Personnel	\$1,956,752	\$2,020,929	\$2,087,636	\$66,707	3.30%
Professional Services					
Accounting and Auditing	\$179,500	\$175,000	\$185,000	\$10,000	5.71%
Legal	-\$3,282	\$35,000	\$25,000	-\$10,000	-28.57%
Other Professional Services	\$275,248	\$269,000	\$287,000	\$18,000	6.69%
Cost Reimbursement - OP	-\$68,245	-\$68,775	-\$82,530	-\$13,755	20.00%
Total Professional Services	\$383,222	\$410,225	\$414,470	\$4,245	1.03%
Other Contractual Services					
Communications	\$4,733	\$5,100	\$5,100	-	-
Postage & Freight	\$235,164	\$230,000	\$248,000	\$18,000	7.83%
Insurance	\$305,672	\$384,094	\$385,000	\$906	0.24%
Repairs and Maintenance	\$8,015	\$13,661	\$10,780	-\$2,881	-21.09%
Computer Software Maint	\$67,361	\$68,455	\$119,585	\$51,130	74.69%
SBITA Financing Principal	\$16,208	\$20,000	-	-\$20,000	-100.00%
Advertising	\$159	\$1,000	\$1,000	-	-
Other Contractual Services	\$45,431	\$60,000	\$60,000	-	-
Cost Reimbursement - Cont Sr	-\$136,721	-\$156,499	-\$174,675	-\$18,176	11.61%
Total Other Contractual Services	\$546,021	\$625,811	\$654,790	\$28,979	4.63%
Supplies					
Office/ Operating Supplies	\$9,244	\$12,000	\$10,000	-\$2,000	-16.67%
Dues & Subscriptions	\$4,066	\$7,699	\$6,364	-\$1,335	-17.34%
Tools and Small Equipment	\$200	\$1,225	\$2,950	\$1,725	140.82%
Sm. Computer Equipment - 5422	\$1,500	\$4,000	\$2,500	-\$1,500	-37.50%
Cost Reimbursement Supplies	-\$5,725	-\$9,795	-\$8,573	\$1,222	-12.48%
Total Supplies	\$9,285	\$15,129	\$13,241	-\$1,888	-12.48%
Training and Travel					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Seminars/Conferences/Training	\$4,403	\$8,545	\$8,070	-\$475	-5.56%
Mileage	\$348	\$500	\$550	\$50	10.00%
Travel	\$2,412	\$12,000	\$12,000	-	-
Cost Reimbursement T & E	-\$2,706	-\$8,271	-\$8,104	\$167	-2.02%
Total Training and Travel	\$4,457	\$12,774	\$12,516	-\$258	-2.02%
Capital Outlay					
Machinery and Equipment	-	-	\$14,700	\$14,700	-
Cost Reimbursement - Capital	-	-	-\$5,777	-\$5,777	-
Total Capital Outlay	-	-	\$8,923	\$8,923	-
Other Financing					
Interest Expense-SBITA	\$330	-	-	-	-
Total Other Financing	\$330	-	-	-	-
Total Expenditures	\$2,900,067	\$3,084,868	\$3,191,576	\$106,708	3.46%

GIO

Megan Nehrbas, Senior GIS Manager

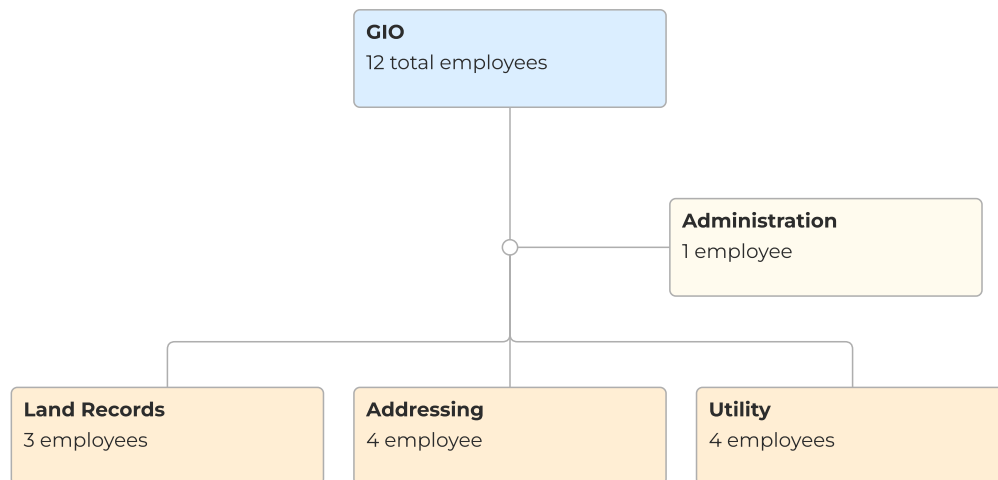
The Geographical Information Office has four distinct functions:

- Addressing - provide street addresses for 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




Personnel Summary



Prior Year's Success

1. Added 2 new departments to the GIS portal
2. Completed Utility Network conversions
3. Created a new GIS-centric application listing for Community Development and Housing to streamline reporting and inspections
4. Upgraded the GIS portal and created plan B maps in the backup environment: 24 hour teams maintained access during upgrades
5. Implemented additional security measures with 99% uptime
6. Implemented new labeling functionality that reduced manual tasks and improved turnaround time for land records
7. Created workflow diagrams between teams to enable smoother handshake points between departments
8. Implemented new workflows between departments to improve communication and efficiencies

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 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	4 processes implemented	Implement at least 2 processes	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 845 plots were processed in total	100% processed within 2 weeks 855 plots were processed in total, in spite of a staff vacancy	Process all plots within 2 weeks	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 3,788 addresses were issued	100% processed within 2 weeks 4,446 addresses were issued	Process all address requests within 2 weeks	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	7 updates completed	9 updates completed	Complete at least 4 updates	Complete at least 4 updates	Complete at least 4 updates

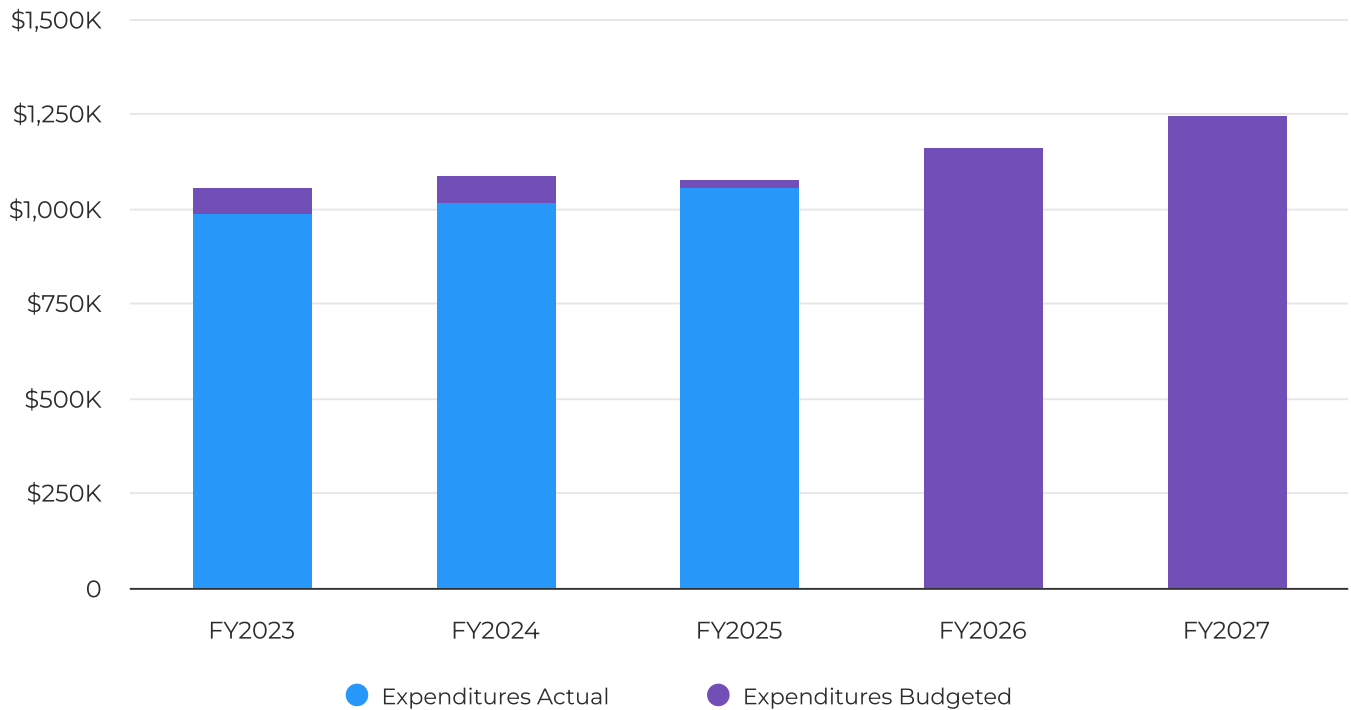
Expenditure Summary

Total Budget: \$1,242,356

The FY 2027 budget increased \$82,000, or 7.06 percent. The increase is due to software costs and upgrades to our geographical information systems.

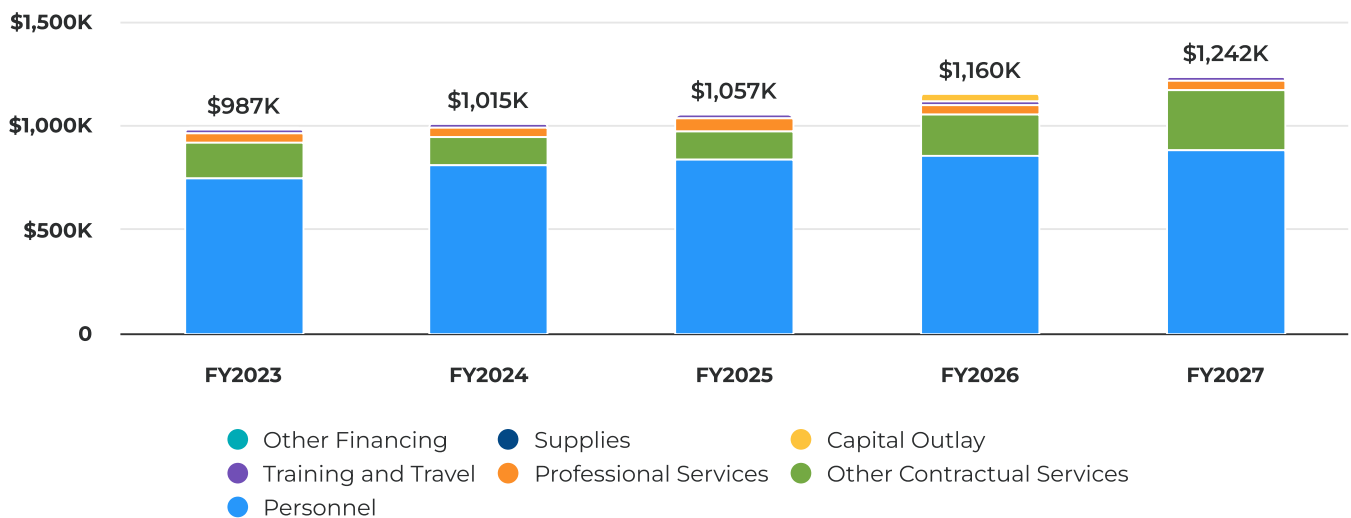


Budgeted and Historical Expenditures Across Division



Expenditures by Expense Type

Budget and Historical Expenditures by Type

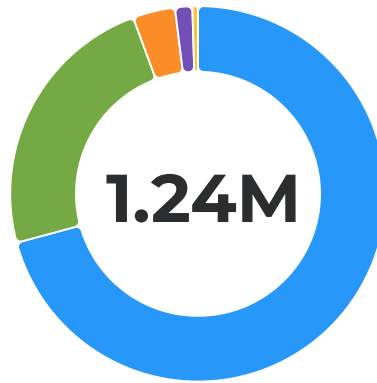


In FY2027, the total budget for GIO increased by 7.06% to \$1.2 million compared to FY2026. Personnel expenses remained the largest category, accounting for 70.81% of the total at \$879,681, which is a 2.62% increase of \$22,423 from the previous year.

Other Contractual Services saw a significant rise, growing by 49.11% to \$292,957 and representing 23.58% of the total budget. This increase of \$96,488 is the largest dollar increase among all categories due to the software contracts and upgrades to the County's geographic information system.



FY2027 Expenditures by Object



● Personnel	\$879,681	70.81%
● Other Contractual Services	\$292,957	23.58%
● Professional Services	\$45,348	3.65%
● Training and Travel	\$18,400	1.48%
● Supplies	\$5,970	0.48%

Exceeded only by personnel costs, ESRI contractual services are the most significant expense of the GIO.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$517,453	\$561,283	\$572,841	\$11,558	2.06%
Vision Plan	\$286	\$320	\$320	-	-
Dental Plan	\$5,119	\$4,880	\$5,360	\$480	9.84%
FICA Tax	\$35,701	\$42,938	\$41,817	-\$1,121	-2.61%
Health Insurance	\$171,616	\$144,000	\$159,012	\$15,012	10.42%
Pension	\$102,474	\$103,837	\$100,331	-\$3,506	-3.38%
Total Personnel	\$832,649	\$857,258	\$879,681	\$22,423	2.62%
Professional Services					
Other Professional Services	\$66,097	\$45,348	\$45,348	-	-
Total Professional Services	\$66,097	\$45,348	\$45,348	-	-
Other Contractual Services					
Communications	\$2,209	\$4,800	\$2,400	-\$2,400	-50.00%
Postage & Freight	\$32	\$100	\$100	-	-
Insurance	\$1,875	\$2,362	\$2,500	\$138	5.84%
Repairs and Maintenance	\$1,538	\$2,400	\$1,140	-\$1,260	-52.50%
Computer Software Maint	\$58,554	\$12,040	\$128,386	\$116,346	966.33%
SBITA Financing Principal	\$67,230	\$93,100	-	-\$93,100	-100.00%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Contractual Services	\$8,929	\$81,667	\$158,431	\$76,764	94.00%
Total Other Contractual Services	\$140,368	\$196,469	\$292,957	\$96,488	49.11%
Supplies					
Office / Operating Supplies	\$1,078	\$1,000	\$1,000	-	-
Fuel	\$2,149	\$2,820	\$2,820	-	-
Dues & Subscriptions	-	\$1,050	\$1,050	-	-
Maintenance & Repairs Parts	\$748	\$750	\$750	-	-
Tools and Small Equipment	\$370	\$350	\$350	-	-
Total Supplies	\$4,345	\$5,970	\$5,970	-	-
Training and Travel					
Seminars/Conferences/Training	\$3,319	\$5,350	\$6,350	\$1,000	18.69%
Mileage	-	\$600	\$600	-	-
Travel	\$8,511	\$11,600	\$11,450	-\$150	-1.29%
Total Training and Travel	\$11,830	\$17,550	\$18,400	\$850	4.84%
Capital Outlay					
Machinery and Equipment	-	\$35,500	-	-\$35,500	-100.00%
Total Capital Outlay	-	\$35,500	-	-\$35,500	-100.00%
Other Financing					
Interest Expense-SBITA	\$1,370	\$2,330	-	-\$2,330	-100.00%
Total Other Financing	\$1,370	\$2,330	-	-\$2,330	-100.00%
Total Expenditures	\$1,056,659	\$1,160,425	\$1,242,356	\$81,931	7.06%

Initiative #1 - ArcGIS Indoors - \$77,237

ArcGIS Indoors Subscription will support our work in work order management and asset management initiatives. This figure includes the software subscription as well as professional services to convert our existing data, implementation and training. We have excellent CADD Data of our public safety building and full LiDAR capture of our Admin building as part of the redesign project that is already completed. These funds will allow us to immediately implement data that was captured for previous projects.



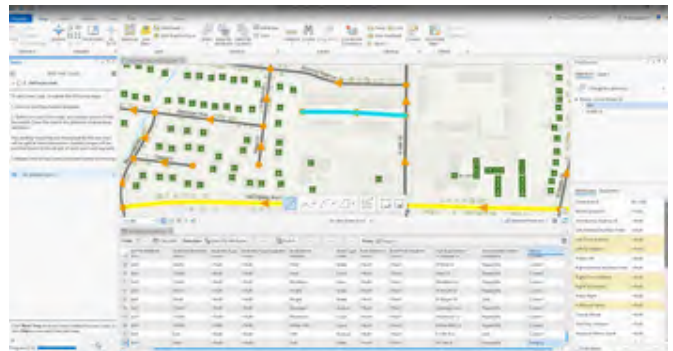
Initiative #2 - Online Map Upgrade - \$20,000

Our online map sees over 275 million views a year. The technology that it was built on needs to be upgraded. This request supports both upgrading the underlying technology and implementing the Title II ADA compliance requirements.



Initiative #3 - Addressing conversion to ArcPro - \$40,000

The addressing team is the final GIO team to complete conversions into the latest ArcGIS Pro environment as support for the ArcMap product is end of life.



Grant-in-Aid

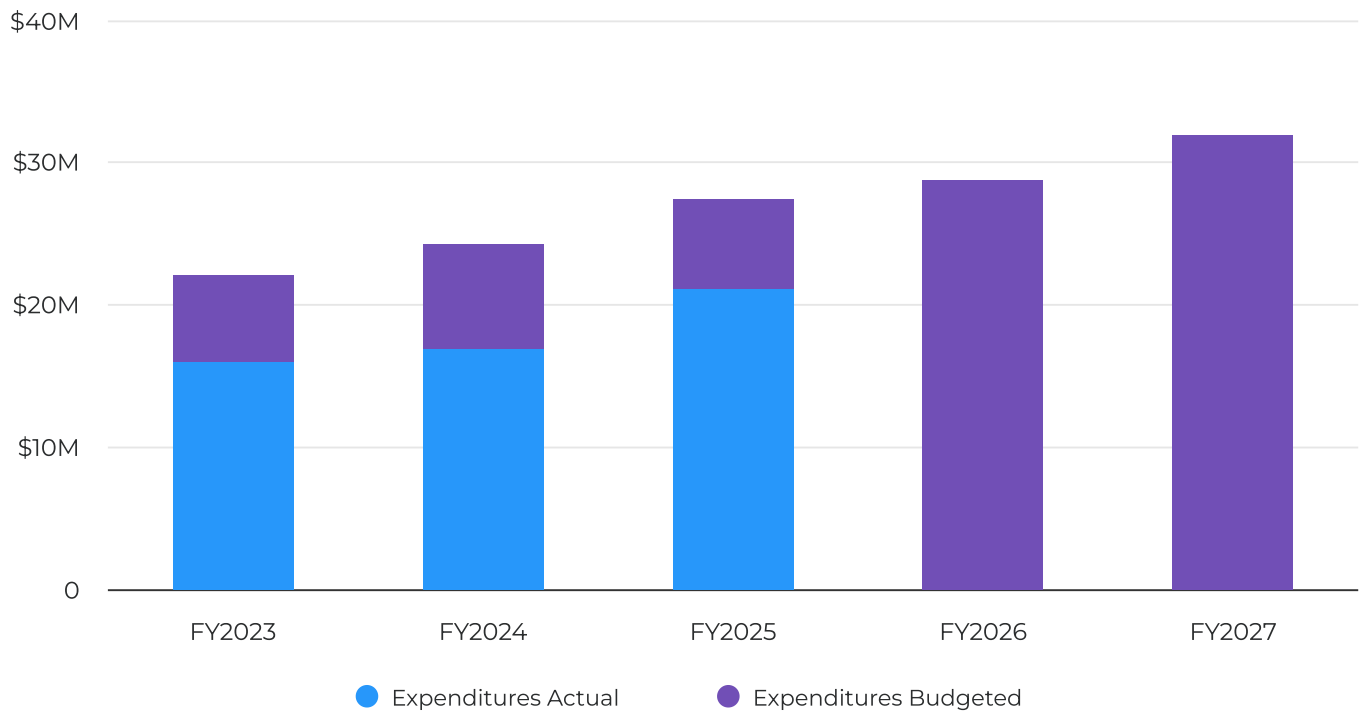
The County's Grant-in-Aid program provides assistance to residents and property owners by partnering with nonprofits. This cost center has no employees. Most of the County's grants fund public safety efforts. Below is a graph that shows the grant breakdown by category.

Expenditure Summary

Total Budget: \$31,984,199

The grant-in-aid program budget increased \$3.1 million, or 10.88 percent, due to increased funding for the County's public safety partnerships.

Budgeted and Historical Expenditures



Detailed Expenditures

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Grant-In-Aid					
Fire Company Grants	\$519,265	\$519,265	\$519,265	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Fire Company AUP Grant	\$32,370	\$50,000	\$50,000	-	-
Rescue Truck	\$64,909	\$64,909	\$64,909	-	-
Aerial Device	\$60,379	\$60,379	\$60,379	-	-
Miscellaneous Fire Grant	\$49,630	\$41,600	-	-\$41,600	-100.00%
Fire Service Discretionary	\$2,848,061	\$3,059,600	\$3,059,600	-	-
Fire Service Enhancement	\$2,385,759	\$2,000,000	\$2,000,000	-	-
Fire Service Special Grant	\$340,656	\$100,000	\$200,000	\$100,000	100.00%
Ambulance Grants	\$94,797	\$94,797	\$1,694,797	\$1,600,000	1,687.82%
Local Law Enforcement Grants	\$920,000	\$1,025,000	\$1,025,000	-	-
Agriculture Extension Work	\$169,049	\$109,049	\$109,049	-	-
Soil Conservation Dist Tax Dit	\$125,000	\$145,000	\$145,000	-	-
Drainage Grants	\$225,000	\$265,000	\$265,000	-	-
Open Space Grants	\$1,285,033	\$2,417,000	\$2,417,000	-	-
Accom. Tax Eligible Exp	\$1,800,000	\$3,100,000	\$4,100,000	\$1,000,000	32.26%
CHEER & Senior Center Grts	\$21,600	\$21,600	\$21,600	-	-
Community Action Agency	\$9,600	\$9,600	\$9,600	-	-
Human Service Grants	\$222,980	\$225,000	\$225,000	-	-
Housing Assistance Grant	\$1,243,764	\$1,270,000	\$1,270,000	-	-
Community Grants	\$200,000	\$200,000	\$200,000	-	-
Local Library Grants	\$2,817,600	\$2,887,600	\$3,027,600	\$140,000	4.85%
Local Library Placement Fees	\$158,307	\$200,000	\$200,000	-	-
Assistance Relief Fund	\$70,663	\$61,000	\$61,000	-	-
Payment in Lieu of Tax	\$9,000	\$9,000	\$9,000	-	-
Economic Assistance Grants	-	\$15,000	\$15,000	-	-
Miscellaneous Grants	\$44,641	\$100,000	\$100,000	-	-
Misc. Grnt. - Cntr Inland Bays	\$34,000	\$37,400	\$37,400	-	-
Misc. Grnt. - Youth	\$25,000	\$25,000	\$25,000	-	-
Misc. Grnt. - Econ Dev	\$37,000	\$25,000	\$37,000	\$12,000	48.00%

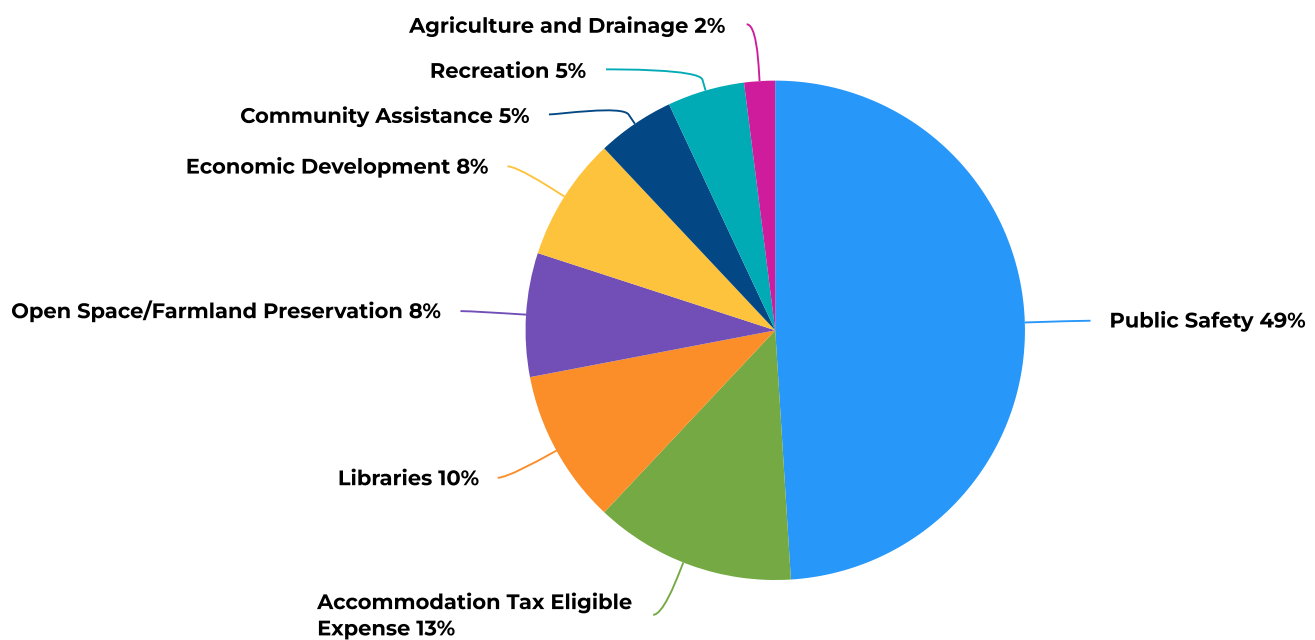


Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Misc. Grnt. - Comm Outreach	\$74,500	\$127,000	\$55,000	-\$72,000	-56.69%
Misc. Grnt. - Public Safety	\$15,000	\$765,000	\$765,000	-	-
Misc. Grnt. - Health Services	\$15,000	\$15,000	\$40,000	\$25,000	166.67%
Economic Assistant Loan	\$288,201	\$2,500,000	\$2,500,000	-	-
Recreation Grant	-	\$1,500,000	\$1,500,000	-	-
DDD Grant	\$30,500	-	-	-	-
State Police Grants	\$4,808,884	\$5,750,000	\$6,126,000	\$376,000	6.54%
Dept of Corrections Grant	\$23,480	\$50,000	\$50,000	-	-
Total Grant-In-Aid	\$21,069,628	\$28,844,799	\$31,984,199	\$3,139,400	10.88%
Total Expenditures	\$21,069,628	\$28,844,799	\$31,984,199	\$3,139,400	10.88%

Grants by Category

Sussex County grants funds to multiple organizations. As shown in the chart below, the biggest category of grants is public safety, followed by libraries, eligible expenses covered by accommodation tax and various community service programs.

Grant-in-Aid Categories



Public Safety

The majority of the County's Grant-in-Aid, \$15.6 million, goes to public safety. The budget includes \$6.1 million to Delaware State Police for the County's MOU for 50 additional troopers assigned to the county, \$7.6 million to fire and ambulance companies, \$1.0 million to local law enforcement, and \$15,000 for lifeguards. There is also a grant in the amount of \$0.8 million to the Town of Dewey Beach for the second installment to assist with the construction of their new building where our paramedics will operate. Funding for public safety comes from realty transfer tax and a pass-through building permit fire service fee.

Libraries

The County supports 11 independent libraries with \$3.2 million of grants. Funding for the libraries comes through a library tax of \$2.2 million, mobile home placement tax of \$200,000, and general property tax of \$800,000. The funding increased by \$140,000 from the previous year due to growth in assessments and an increase in general tax dollar support.

Open Space

The County participates in multiple open space programs. There is \$2.4 million in the budget for possible open space partnerships. The programs that Sussex County participates in include Sussex County Land Trust and Farmland Preservation. The County also sometimes partners with the State of Delaware Open Space Program.

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.

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, Wings and Wheels, Return Day, and municipal assistance if certain RTT collections are not met in the municipality.

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:

- \$725,000 for emergency housing rehabilitation projects.
- \$525,000 for low-income settlement assistance
- \$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. The County collects about \$1 million per 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.

Human Resources

Karen Brewington, Director of Human Resources

The Human Resources Department is a support office to the County's departments, constitutional offices, and the County Council. There are approximately 600 full-time and part-time employees included in this budget, as well as nearly 400 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



Personnel Summary

Human Resources
7 employees (full-time)

Prior Year's Success

1. Implemented State-mandated Paid Family Leave Program effective January 1, 2026
2. Created and administered bi-annual total compensation statements to employees
3. Created enhanced FY 2026 performance evaluation forms & process

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Provide a well-qualified and service-friendly workforce that aids the mission of the government	Provide at least 500 training programs each year for managers and non-managers through online, instructor-led and hybrid classes	1,414 training sessions attended	1,519 training sessions attended	Provide nearly 500 employee training sessions	Conduct three manager refresher training sessions in addition to our current training goals Enhance new hire orientation process by December 2025	Hold LDP Alumni training by 4th Qtr.
 Reduce the County's healthcare costs	Have a total of 40% of all employees participate in the wellness program	New measure	New measure	Increase participation by 15%	40% participation of active employees in wellness program.	40% participation of active employees in wellness program
	Offer three (3) health prevention programs to employees and pensioners with 25% participation in a year	New measure	New measure	New measure	Offer three (3) health prevention programs to employees and pensioners with 25% participation	Offer three (3) health prevention programs to employees and pensioners with 25% participation

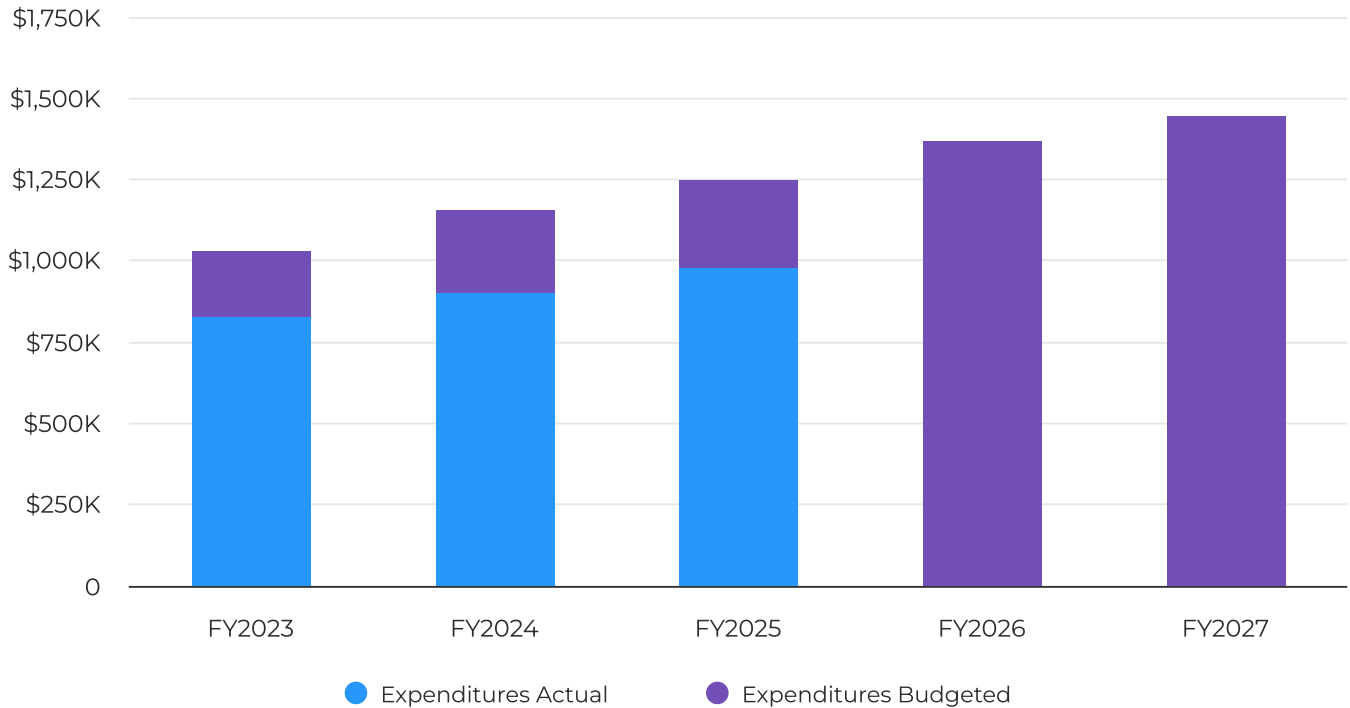
Expenditure Summary

Total Budget: \$1,442,047

The FY 2027 budget increased \$74,000, or 5.39 percent. This increase is due to the implementation of a human resources information system.

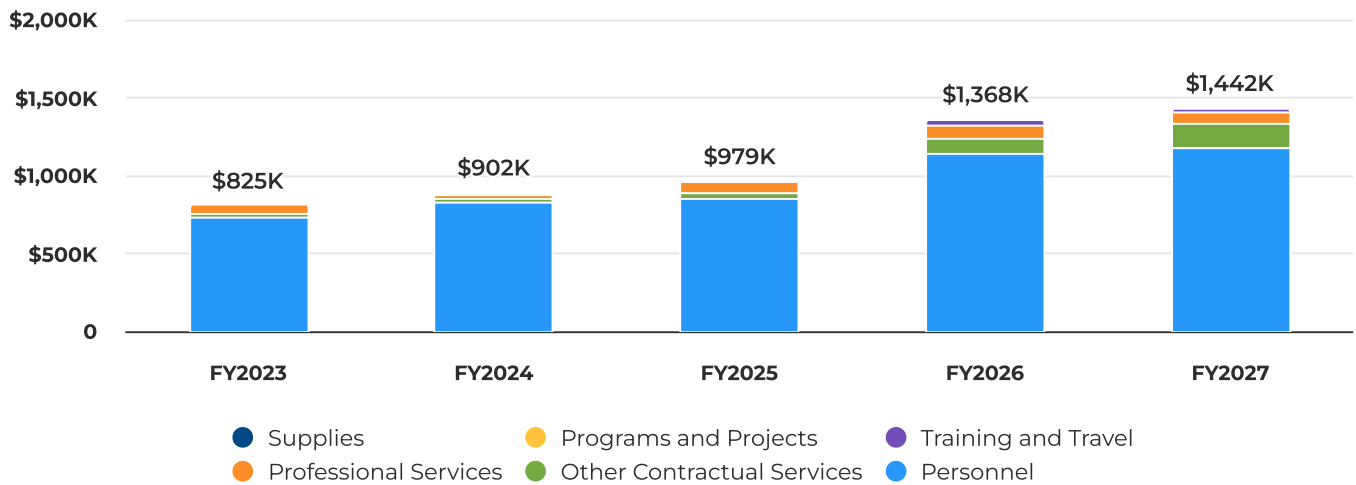


Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

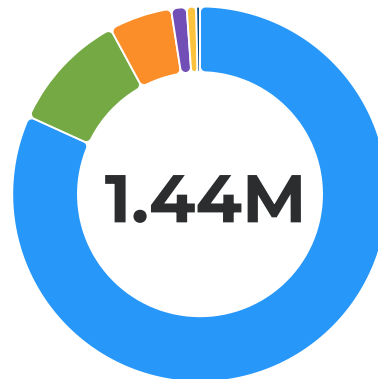


The total budget for Human Resources in FY 2027 is \$1.4 million, reflecting a 5.39% increase from FY2026. Personnel remains the largest expenditure category at \$1.2 million, accounting for 81.79% of the total budget. This represents a \$44,905 increase or 3.96% growth compared to the previous year.

Other Contractual Services is the second largest category, rising to \$148,639 or 10.31% of the total budget. This is a significant increase of \$44,596, equivalent to 42.86% growth from FY 2026. This represents a new human resource information system that is included in the FY 2027 budget.

Overall, the FY 2027 budget shows moderate growth in Personnel and Other Contractual Services, while Training and Travel, Supplies, Programs and Projects, and Professional Services experienced decreases compared to FY 2026.

FY2027 Expenditures by Object



Personnel	\$1,179,467	81.79%
Other Contractual Services	\$148,639	10.31%
Professional Services	\$78,181	5.42%
Training and Travel	\$19,444	1.35%
Programs and Projects	\$11,710	0.81%
Supplies	\$4,606	0.32%

For the fiscal year, Human Resources expenditures by object include Personnel costs at \$1.2 million, representing 81.79% of the total. Other Contractual Services, such as legal and consultants, account for \$148,639 or 10.31%. Professional Services, including new system, amount to \$78,181, which is 5.42%.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$854,241	\$1,134,562	\$1,179,467	\$44,905	3.96%
Salaries	\$605,048	\$660,447	\$693,041	\$32,594	4.94%
Cost					
Reimbursement - Salaries	-\$193,510	-\$207,577	-\$221,294	-\$13,717	6.61%
Vision Plan	\$263	\$280	\$280	-	-
Dental Plan	\$4,745	\$4,270	\$4,690	\$420	9.84%
FICA Tax	\$43,524	\$50,524	\$50,592	\$68	0.13%
Health Insurance	\$132,920	\$126,000	\$138,804	\$12,804	10.16%
Pension	\$117,077	\$122,183	\$121,383	-\$800	-0.65%
Family Medical Leave - Ins	-	\$126,665	\$126,665	-	-
Worker's Compensation	\$71,726	\$131,430	\$175,000	\$43,570	33.15%
Unemployment Compensation	-	\$10,000	\$10,000	-	-
Salaries - Boards	\$67,300	\$102,500	\$74,600	-\$27,900	-27.22%
FICA Tax	\$5,149	\$7,840	\$5,706	-\$2,134	-27.22%
Professional Services	\$72,088	\$78,220	\$78,181	-\$39	-0.05%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Legal	\$2,328	\$15,000	\$13,500	-\$1,500	-10.00%
Other Professional Services	\$86,348	\$80,877	\$81,527	\$650	0.80%
Cost Reimbursement - OP	-\$18,838	-\$20,657	-\$20,846	-\$189	0.91%
Other Professional Services	\$2,250	\$3,000	\$4,000	\$1,000	33.33%
Other Contractual Services	\$27,331	\$104,043	\$148,639	\$44,596	42.86%
Communications	\$2,757	\$2,600	\$3,800	\$1,200	46.15%
Postage & Freight	\$673	\$1,000	\$750	-\$250	-25.00%
Repairs and Maintenance	\$3,737	\$3,565	\$3,608	\$43	1.21%
Computer Software	-	\$100,000	\$147,000	\$47,000	47.00%
Printing & Binding	\$56	\$450	\$250	-\$200	-44.44%
Advertising	\$27,573	\$25,000	\$35,000	\$10,000	40.00%
Cost Reimbursement - Cont Sr	-\$7,465	-\$28,572	-\$41,769	-\$13,197	46.19%
Supplies	\$3,783	\$5,853	\$4,606	-\$1,247	-21.31%
Office/Operating Supplies	\$2,221	\$3,600	\$3,000	-\$600	-16.67%
Dues & Subscriptions	\$1,529	\$3,860	\$2,900	-\$960	-24.87%
Tools and Small Equipment	\$1,058	-	-	-	-
Cost Reimbursement Supplies	-\$1,025	-\$1,607	-\$1,294	\$313	-19.48%
Programs and Projects	\$9,136	\$12,553	\$11,710	-\$843	-6.72%
Programs and Projects	\$11,631	\$16,000	\$15,000	-\$1,000	-6.25%
Cost Reimbursement Misc.	-\$2,495	-\$3,447	-\$3,290	\$157	-4.55%
Training and Travel	\$12,297	\$33,124	\$19,444	-\$13,680	-41.30%
Seminars/Conferences/Training	\$1,195	\$7,025	\$2,100	-\$4,925	-70.11%
Inhouse Training	\$8,718	\$15,900	\$12,200	-\$3,700	-23.27%
Mileage	\$112	\$500	\$500	-	-
Travel	-	\$3,500	\$500	-\$3,000	-85.71%
Cost Reimbursement T & E	-\$2,123	-\$5,801	-\$3,356	\$2,445	-42.15%
Tuition	\$4,395	\$12,000	\$7,500	-\$4,500	-37.50%
Total Expenditures	\$978,876	\$1,368,355	\$1,442,047	\$73,692	5.39%



Initiative #1 - Implementation of human resource information system (HRIS) for \$440,000 over 3 years

Implement a new HRIS system to increase efficiency and utilize more user-friendly HR processes for staff and the end user.



Information Technology

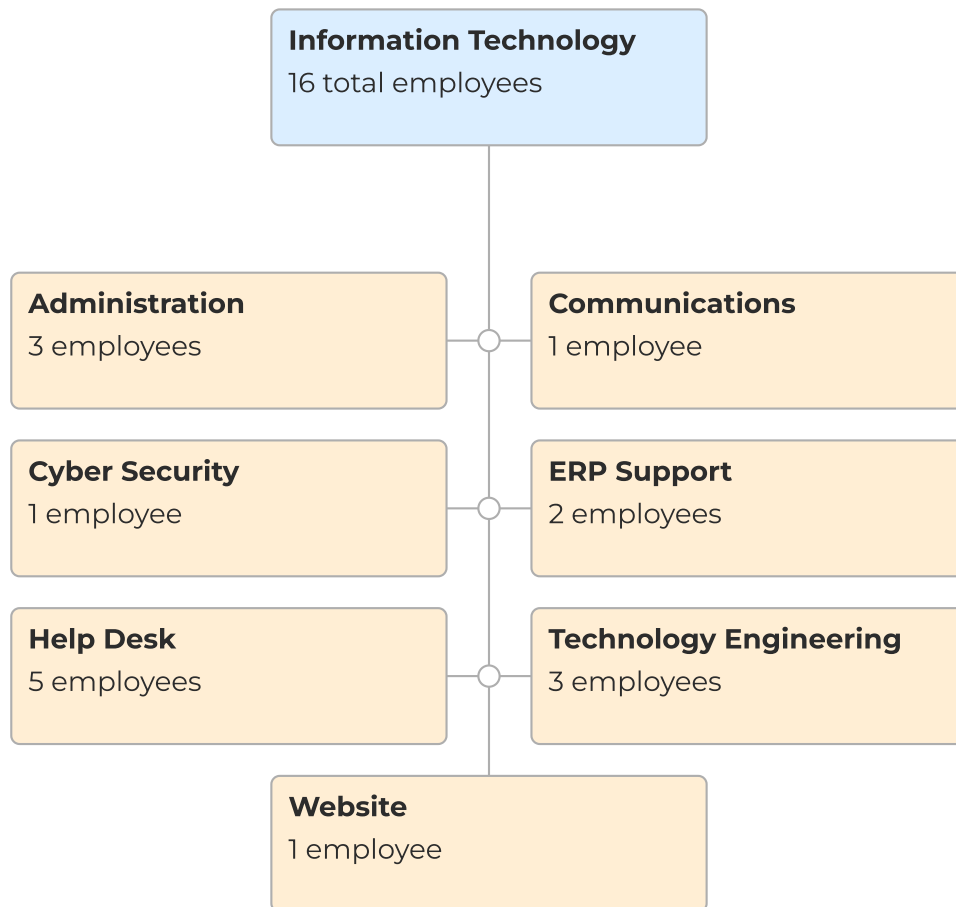
Dwayne Kilgo, Director of Information Technology

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.




Personnel Summary



Prior Year's Success

1. Completed the complete audiovisual overhaul throughout the Sussex County Public Safety facility
2. Implemented new cybersecurity applications to educate County staff about phishing and deep fake attacks
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. Implemented new time and attendance/scheduling applications for the entire organization

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 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 a year	3 new automated processes	2 new automated processes	>1 process implemented	>1 process implemented	>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	6 hours of network disruption during work hours	2 hour of network disruption	<7 hours of disruption	<7 hours of disruption	<7 hours of disruption
 Provide a well-qualified workforce that aids the vision of the government	At least 85% of staff complete a technology security class each year	80% completed	20% completed	>85% of staff to complete training	>85% of staff to complete training	>85% of staff to complete training

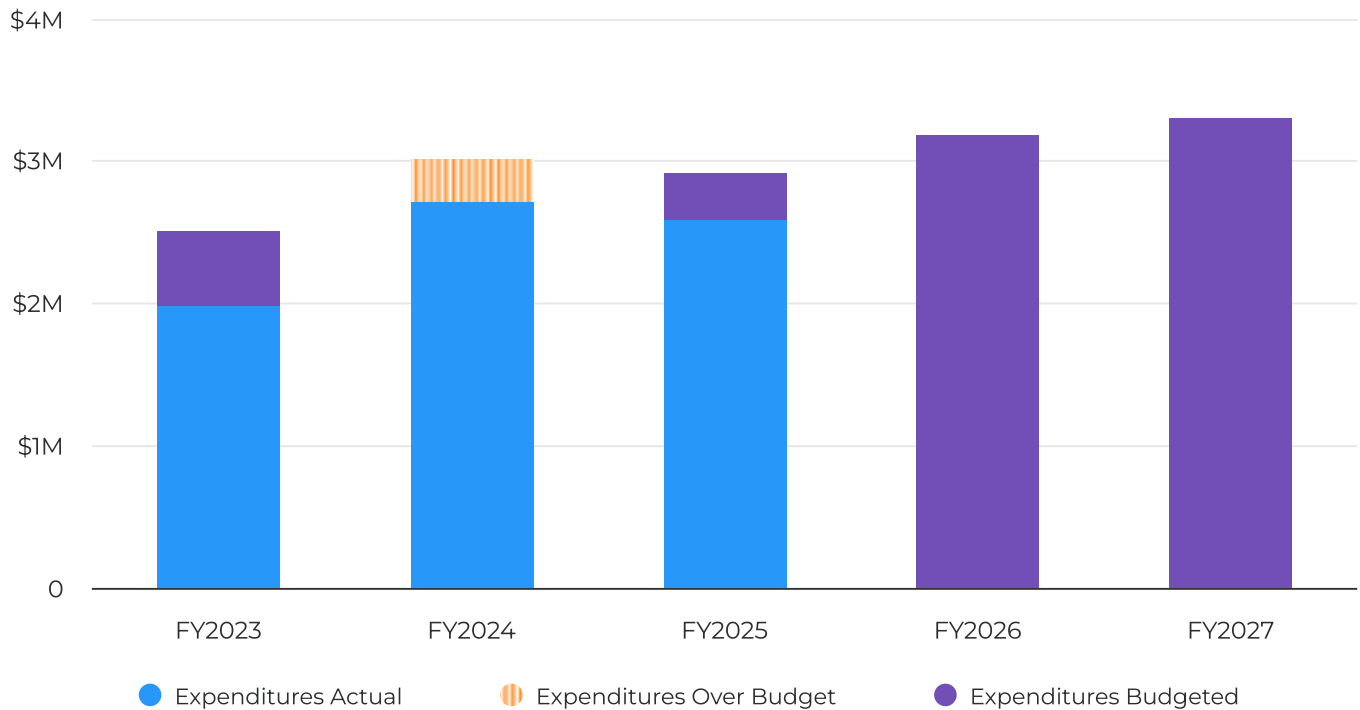
Expenditure Summary

Total Budget: \$3,295,580

The FY 2027 budget increased \$120,000, or 3.79 percent. The increase is due to the rising cost of software system maintenance and upgrades.

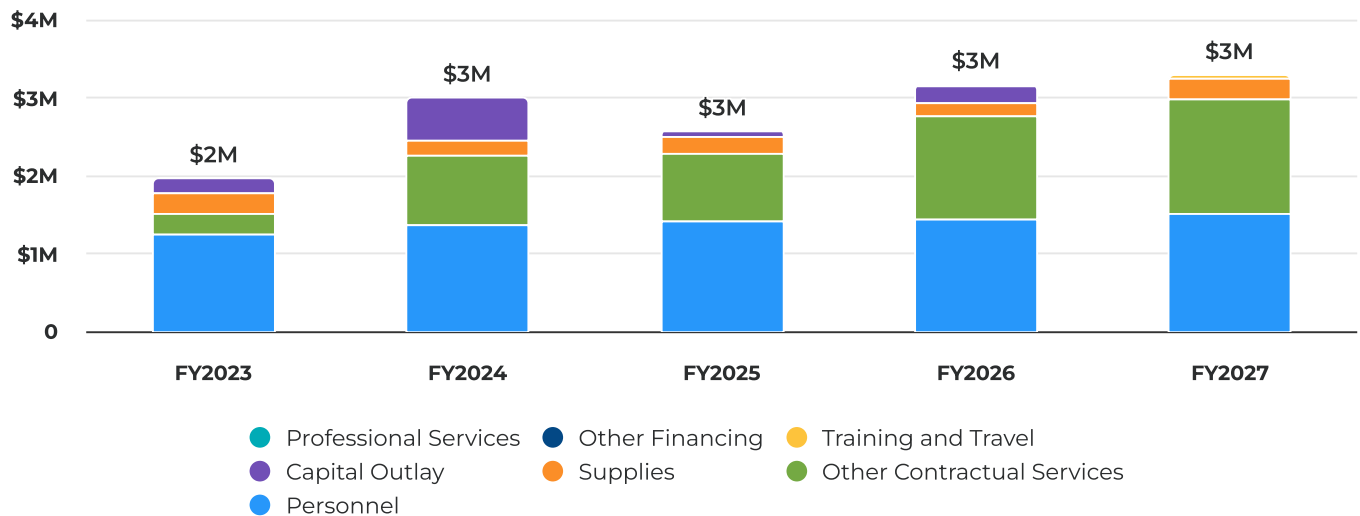


Budgeted and Historical Expenditures



Expenditures by Expense Type

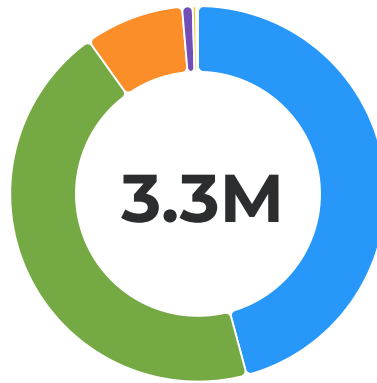
Budgeted and Historical Expenditures by Type



The total budget for Information Technology in FY 2027 is \$3.3 million, reflecting a 3.79% increase from the FY2026 total of \$3.2 million. Personnel expenses remain the largest category, increasing by \$81,687 or 5.72% to \$1.5 million, now representing 45.82% of the total budget, up slightly from 44.99% in FY 2026.

As software costs continue to rise, Other Contractual Services continue as the second-largest category, rising by \$140,128 or 10.62% to \$1.5 million, accounting for 44.3% of the total budget compared to 41.56% in the previous year.

FY2027 Expenditures by Object



● Personnel	\$1,510,190	45.82%
● Other Contractual Services	\$1,459,780	44.30%
● Supplies	\$280,810	8.52%
● Training and Travel	\$29,800	0.90%
● Professional Services	\$10,000	0.30%
● Other Financing	\$5,000	0.15%

The software budget has increased due to industry-wide shifts toward subscription models, with vendors raising their rates to cover their own AI and infrastructure costs. Additionally, sustaining a high level of cybersecurity is essential in keeping our data protected from evolving cyber threats.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$1,187,456	\$1,252,921	\$1,313,756	\$60,835	4.86%
Cost Reimbursement - Salaries	-\$418,267	-\$451,106	-\$476,902	-\$25,796	5.72%
Vision Plan	\$617	\$680	\$640	-\$40	-5.88%
Dental Plan	\$11,156	\$10,370	\$10,720	\$350	3.38%
FICA Tax	\$86,609	\$95,848	\$95,904	\$56	0.06%
Health Insurance	\$315,221	\$288,000	\$323,293	\$35,293	12.25%
Pension	\$215,357	\$231,790	\$242,779	\$10,989	4.74%
Total Personnel	\$1,398,150	\$1,428,503	\$1,510,190	\$81,687	5.72%
Professional Services					
Other Professional Services	\$2,100	\$5,500	\$10,000	\$4,500	81.82%
Cost Reimbursement - OP	-\$924	-	-	-	-
Total Professional Services	\$1,176	\$5,500	\$10,000	\$4,500	81.82%
Other Contractual Services					
Communications	\$81,274	\$110,400	\$95,397	-\$15,003	-13.59%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Postage & Freight	\$29	\$50	\$50	-	-
Utilities	\$822	\$750	\$750	-	-
Insurance	\$5,795	\$7,302	\$7,250	-\$52	-0.71%
Repairs and Maintenance	\$735,268	\$1,068,650	\$1,359,500	\$290,850	27.22%
SBITA Financing Principal	\$115,757	\$130,000	-	-\$130,000	-100.00%
Other Contractual Services	\$1,452	\$2,500	\$5,000	\$2,500	100.00%
Cost Reimbursement - Cont Sr	-\$57,077	-	-\$8,167	-\$8,167	-
Total Other Contractual Services	\$883,320	\$1,319,652	\$1,459,780	\$140,128	10.62%
Supplies					
Office/Operating Supplies	\$1,287	\$1,000	\$1,500	\$500	50.00%
Fuel	\$2,881	\$3,000	\$3,000	-	-
Dues & Subscriptions	\$680	\$710	\$710	-	-
Uniforms	-	\$3,200	\$3,600	\$400	12.50%
Maintenance & Repairs Parts	\$414	\$8,000	\$2,000	-\$6,000	-75.00%
Tools and Small Equipment	\$44,119	\$25,000	\$50,000	\$25,000	100.00%
Sm. Computer Equipment - 5422	\$167,273	\$130,500	\$220,000	\$89,500	68.58%
Cost Reimbursement Supplies	-\$14,591	-	-	-	-
Total Supplies	\$202,063	\$171,410	\$280,810	\$109,400	63.82%
Training and Travel					
Seminars/Conferences/Training	\$22,700	\$19,000	\$22,000	\$3,000	15.79%
Mileage	-	\$300	\$300	-	-
Travel	\$2,967	\$8,500	\$7,500	-\$1,000	-11.76%
Total Training and Travel	\$25,667	\$27,800	\$29,800	\$2,000	7.19%
Capital Outlay					
Machinery and Equipment	\$49,725	\$217,250	-	-\$217,250	-100.00%
Capital Outlay - SBITA	\$44,776	-	-	-	-
Cost Reimbursement - Capital	-\$21,553	-	-	-	-
Total Capital Outlay	\$72,949	\$217,250	-	-\$217,250	-100.00%
Other Financing					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Interest Expense-SBITA	\$5,024	\$5,000	\$5,000	-	-
Total Other Financing	\$5,024	\$5,000	\$5,000	-	-
Total Expenditures	\$2,588,347	\$3,175,115	\$3,295,580	\$120,465	3.79%

Legal

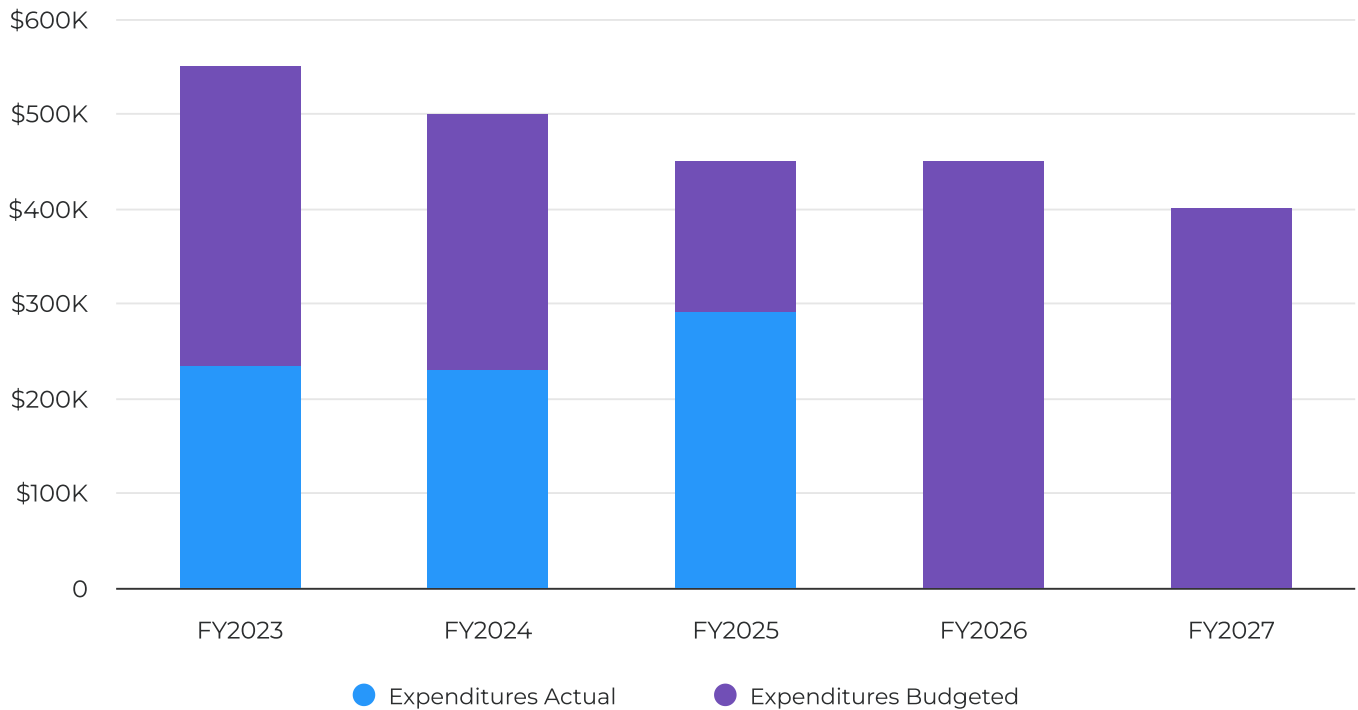
Sussex County does not have an in-house legal department with employees. Moore and Rutt, P.A., is the legal firm appointed by the County Council; they represent the Council and the Board of Adjustment. Parkowski, Guerke and Swayze, P.A., is the appointed Assistant County Attorney and represents the Planning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

Expenditure Summary

Total Budget: \$400,000

The FY 2027 budget was reduced by \$50,000 due to historically not spending what is budgeted in this category.

Budgeted and Historical Expenditures



Expenditures

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$291,492	\$450,000	\$400,000	-\$50,000	-11.11%
Total Expenditures	\$291,492	\$450,000	\$400,000	-\$50,000	-11.11%



Library

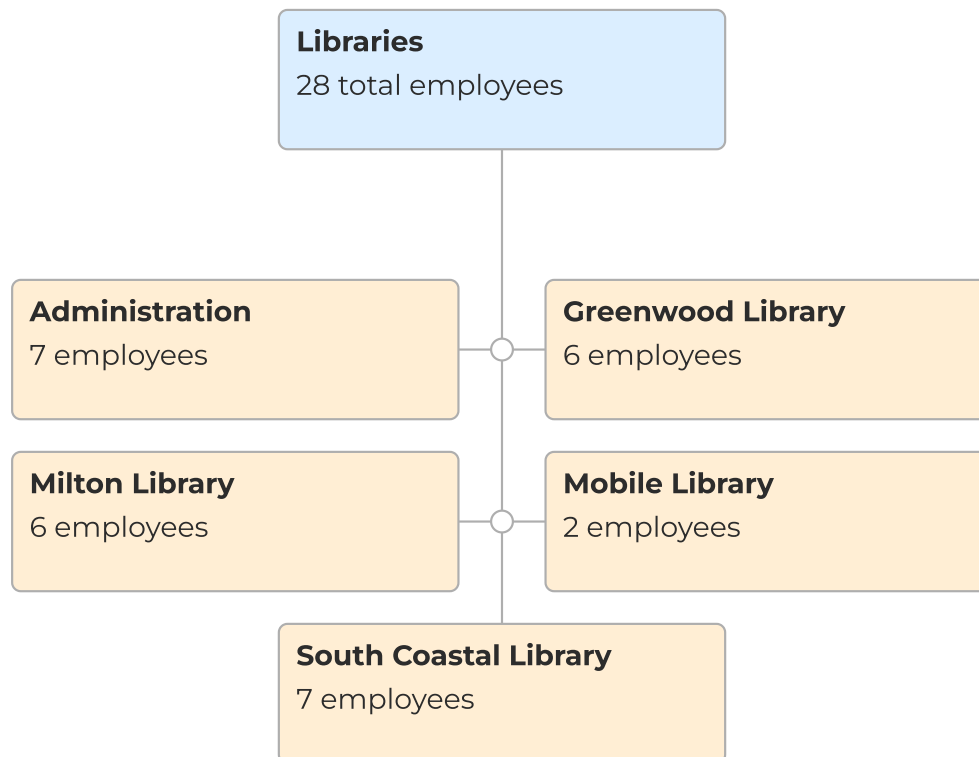
Rachel Lynch, County Librarian

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 of our communities by providing free access to ideas, information, and materials, and to guide research, education, and entertainment in a safe and welcoming environment

Personnel Summary



THE VALUE OF LIBRARIES IN SUSSEX COUNTY

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

In FY2025...

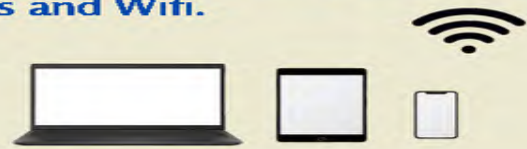
26,780 COMPUTER/WIFI

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

\$321,360

Based on Fed Ex/Kinkos pricing



PROGRAMS

38,945



People attended **1800** programs offered by the 3 Libraries and Bookmobile

A VALUE OF **\$353,621**

Based on the average entertainment/Program attendance fee

449,801 ITEMS

were checked out from Libraries in Sussex County



A TOTAL

VALUE OF OVER

\$9,619,886

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

LIBRARIES WERE VISITED 220,316

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

A VALUE OF

\$5,067,268

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 average cost from statistics submitted to the Delaware Division of Libraries for FY25



Prior Year's Success

Library Administration

1. Implemented the second tier of the Stepping Stones: Sussex County Library Employee Learning and Growth Program, offering DiSC Orientation and customized training for both County and Independent Libraries
2. Conducted the Sussex County Library Staff Professional Development Day, which provides training for all library staff in Sussex County, as well as offers networking opportunities with other staff and community partners
3. Organized and facilitated in May, in partnership with the other libraries in Sussex County, the fourth Sussex County Libraries Children's Book Festival. This event, held at the Milton Public Library, will feature children's authors from Delaware and neighboring states as well as family-oriented games and activities throughout the day

Greenwood

1. Solidified partnership with Woodbridge School District. Following two-year success in distributing summer meals to children 18 yrs and under, the library was invited to further assist families in the community suffering from food insecurity by providing nutritious, non-perishable after-school snacks throughout the entirety of the school year
2. Continued engrossing adult members of the community through the implementation of widely sought-after programs centering on music appreciation, food exploration, art, and history. Some of the highly attended programs include: Sourdough Bread and Starters Workshop, Vinyl Listening Lounge and true crime programs that were also presented at neighboring libraries by request
3. Revamped Greenwood Mennonite School field trips by implementing a clever genre "book tasting" event, providing a fun exploration of diverse literature genres catered to a young audience. This collaboration not only educated the children on the services provided by the library, but encouraged children to expand their horizons while developing a life-long love of libraries
4. Embraced the contemporary interests and concerns of teenage patrons through the creation of a Teen Advisory Board (TAB). Guidance and support from this group allowed the staff to implement improved resources, services and programs directly to their needs; this led to an increase in teen program attendance, as well as better utilization of the teen area
5. Began participating in more community-oriented outreach initiatives to further drive awareness of library programs, services, resources and increase the overall profile; key events were Greenwood Market Days, Police Night Out, Festival of Words, and NeshiCon

Milton

1. Hosted a Back-to-School drive for donated school supplies
2. Celebrated Milton Public Library's 150th Anniversary by hosting a gala in October; silent auction items and gift basket raffles raised \$7,000 for the Friends' group to support programs and events at the library
3. Hosted the Renaissance Science, Magic and Medicine in Harry Potter's World exhibit from the National Library of Medicine in December and January, the library offered related programs on dragons and the alchemy of sourdough bread starters
4. Partnered with Dogfish Head Brewery to participate in Milton Appreciation Night, which coincided with National Library Card Sign-up Month, allowing staff to promote library services, offer free activities and sign patrons up for library cards; the Friends of the Milton Library received a \$5,000 donation to sponsor the popular BROWSE subscription service of new best-selling books
5. Participated in various outreach events, holding a donation drive for personal hygiene products for residents of CASA San Francisco, Operation Warm, where free warm coats are given to children, and two separate Trunk or Treat Nights at the CHEER Center and H.O. Brittingham Elementary School, allowing over 200 children to learn about services and programs at the library

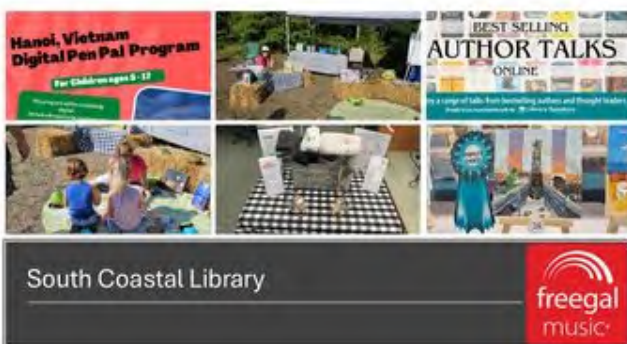


South Coastal

1. Offered Freegal, a free music streaming and downloading site; South Coastal is the first library in Delaware to offer Freegal
2. Partnered with four local churches and food pantries, collecting for one entity each month, averaging 193 donated items a month, providing food and personal hygiene items for approximately 645 people
3. Expanded outreach opportunities to book talks outside the library, partnering with the Bethany-Fenwick Chamber of Commerce and conducted a story time and craft program at the James Farm
4. Expanded the New Zealand Pen Pal Program, one of last year's successes with a core of approximately 50 pen pals of all ages, into an additional program that now includes students from Hanoi, Vietnam.
5. Partnered with the town of Bethany Beach to incorporate the town's 125th anniversary in the annual Tiny Art Contest. There were 91 entries in 3 age groups (children, teen, adult) with a "Bethany Beach Moments" theme and the winner's artwork will appear in the town's annual calendar as part of the prize package.



Mobile Library

1. Retired the 1998 Bookmobile from service during the latter part of the year; maintained the bookmobile service by adapting existing services to van stops.
2. Partnered with the Seaford School District "Read & Feed" program and handed out approximately 432 new books to children aged 0-17 years.
3. Distributed over 400 gently used books to halfway houses, nursing homes, Little Free Libraries and local hospitals
4. Evaluated the entire collection and weeded based on circulation and condition considerations
5. Prepared for the transition to the new Bookmobile by cleaning out the retired one and organizing the collection to be installed on the new vehicle



Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 To create a unified standard in customer service and library skills by offering training programs and professional development opportunities to the library staff throughout Sussex County (Administration)	Increase professional development opportunities by offering an increasing number of workshops/classes each year	11 Classes	21 Classes 90% increase	>10% increase in workshops / classes offered	>10% increase in workshops / classes offered	>10% increase in workshops / classes offered
 To continue generating community unity and engagement of patrons by incorporating dynamic program offerings that spark curiosity, critical thinking, and appreciation of the arts. (Greenwood)	Maintain a minimum of 100 adult and teen quality programs, increase attendees by 10%	105 Adult and teen programs 1,169 attendees	207 Adult and teen programs 2,533 attendees 117% increase	>10% increase in attendance	>10% increase in attendance	>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%	8,130 card holders	8,652 card holders 6% increase	>5% increase in new cardholders	>5% increase in new cardholders	>5% increase in new cardholders

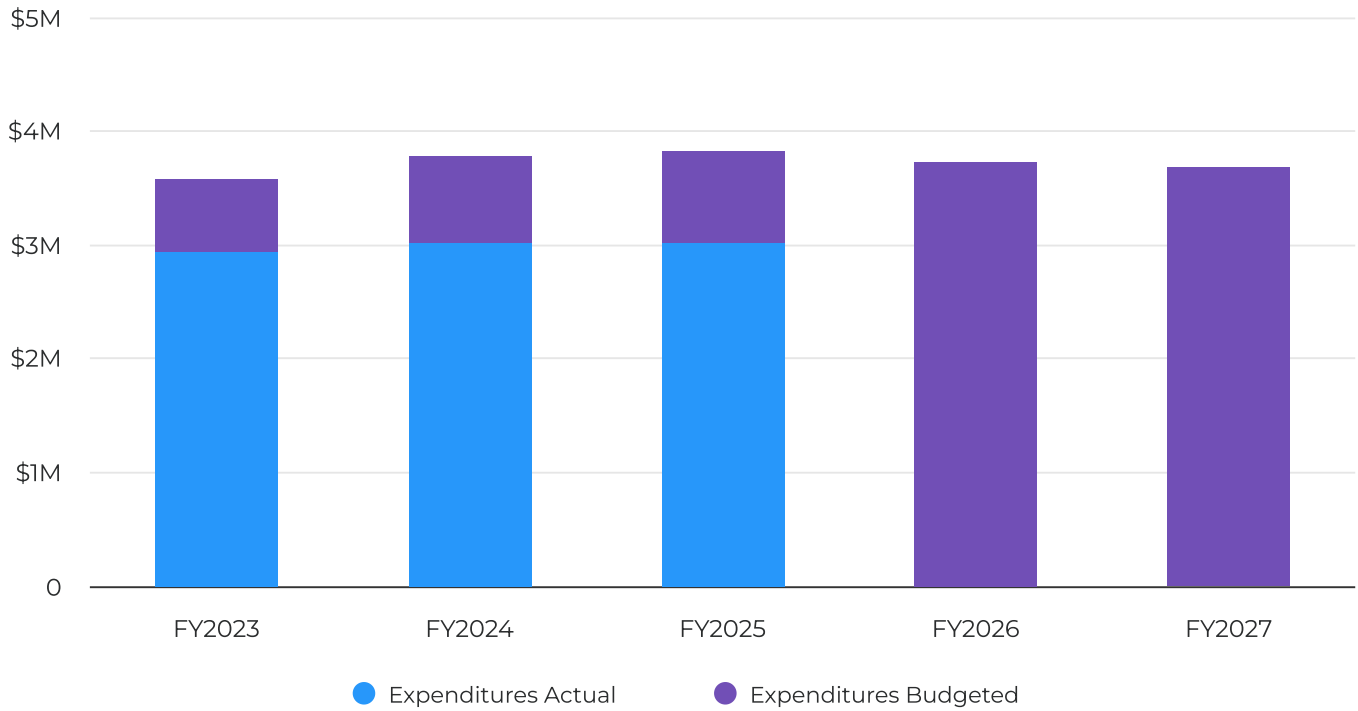
 To increase awareness/use of e-services provided by the South Coastal Library (South Coastal)	Increase by 5% overall the usage of two e-services (Ancestry.com, ebooks via Overdrive) via publicity and educational efforts. Apply the same efforts to two newer e-service acquisitions (Newspapers.com and Library Speakers Consortium).	Ancestry: 2,403 Overdrive: 53,559	Ancestry: 3,875 61% increase Overdrive: 72,057 35% increase	>5% increase over FY24 >5% increase over FY24	>5% increase over FY25 >5% increase over FY25	>5% increase over FY25 >5% increase over FY25
 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	10,308 attendees	5,091 attendees (the Bookmobile was off the road for part of the year) 51% decrease	10% increase in attendance	10% increase in attendance	10% increase in attendance

Expenditure Summary

Total Budget: \$3,679,913

The FY 2027 budget decreased \$51,000, or 1.37 percent. This decrease is due to decreased personnel costs and a decrease in training and travel.

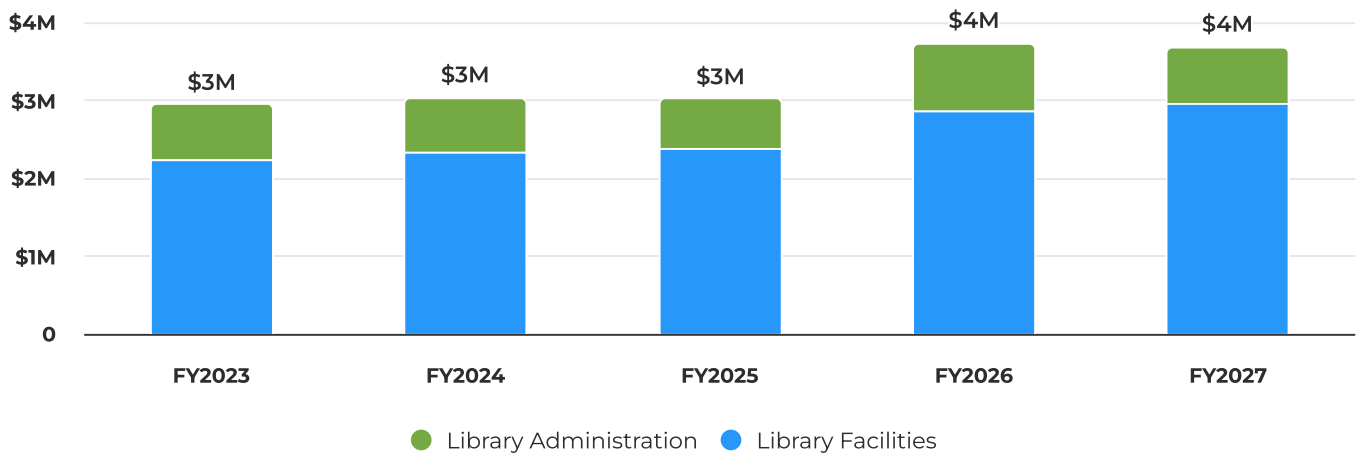
Budgeted and Historical Expenditures



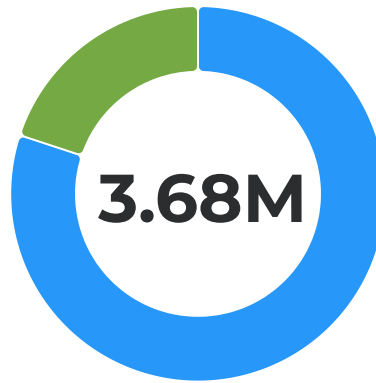
Expenditures by Division

Library expenses are tracked by two cost centers. There is an administrative component of operating a library system and then there are the expenses to operate the individual and mobile libraries.

Budgeted and Historical Expenditures by Division



FY2027 Expenditures by Division



● Library Facilities	\$2,946,330	80.07%
● Library Administration	\$733,583	19.93%

Expenditures by Division

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Library Administration					
Salaries ADM	\$308,101	\$472,802	\$381,385	-\$91,417	-19.34%
Vision Plan ADM	\$160	\$360	\$280	-\$80	-22.22%
Dental Plan ADM	\$2,825	\$5,490	\$4,690	-\$800	-14.57%
FICA Tax ADM	\$22,583	\$36,169	\$27,841	-\$8,328	-23.03%
Health Insurance ADM	\$119,170	\$162,000	\$139,341	-\$22,659	-13.99%
Pension ADM	\$88,247	\$87,468	\$66,798	-\$20,670	-23.63%
Communications ADM	\$2,054	\$2,280	\$2,400	\$120	5.26%
Postage & Freight ADM	\$4,751	\$4,500	\$5,300	\$800	17.78%
Repairs and Maintenance ADM	\$4,869	\$5,500	\$5,825	\$325	5.91%
Printing & Binding	-	\$500	\$500	-	-
Advertising ADM	\$445	\$400	\$400	-	-
Other Contractual Services ADM	\$2,306	\$3,930	\$4,000	\$70	1.78%
Office/Operating Supplies ADM	\$1,161	\$1,800	\$1,500	-\$300	-16.67%
Dues & Subscriptions ADM	\$11,170	\$12,424	\$12,912	\$488	3.93%
Permanent Record Books ADM	\$7,663	\$7,000	\$7,000	-	-
Maintenance & Repairs Parts ADM	-	\$300	\$300	-	-
Tools and Sm Equipment ADM	\$492	-	\$500	\$500	-
Sm. Computer Equipment - 5422	-	\$500	\$500	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Supplies ADM	\$1,303	\$2,000	\$1,500	-\$500	-25.00%
Programs and Projects ADM	\$2,737	\$5,000	\$4,000	-\$1,000	-20.00%
Miscellaneous ADM	\$50,000	\$50,000	\$50,000	-	-
Seminars/Conferences/Training ADM	\$250	\$2,570	\$2,150	-\$420	-16.34%
Inhouse Training ADM	-	\$3,000	\$1,500	-\$1,500	-50.00%
Mileage ADM	-	\$300	\$300	-	-
Travel ADM	\$4,344	\$8,100	\$12,661	\$4,561	56.31%
Total Library Administration	\$634,631	\$874,393	\$733,583	-\$140,810	-16.10%
Library Facilities					
Salaries BM	\$94,385	\$98,469	\$103,278	\$4,809	4.88%
Vision Plan BM	\$78	\$80	\$80	-	-
Dental Plan BM	\$1,413	\$1,220	\$1,340	\$120	9.84%
FICA Tax BM	\$7,011	\$7,532	\$7,539	\$7	0.09%
Health Insurance	\$39,680	\$36,000	\$39,821	\$3,821	10.61%
Pension	\$17,131	\$18,217	\$18,089	-\$128	-0.70%
Communications BM	\$1,432	\$1,500	\$1,500	-	-
Insurance BM	\$3,016	\$3,801	\$6,000	\$2,199	57.85%
Repairs and Maintenance BM	\$1,081	\$7,100	\$3,600	-\$3,500	-49.30%
Printing & Binding	-	\$250	\$250	-	-
Office/Operating Supplies BM	\$942	\$400	\$400	-	-
Fuel BM	\$1,377	\$3,200	\$3,200	-	-
Dues & Subscriptions BM	\$98	\$738	\$738	-	-
Permanent Record Books BM	\$13,947	\$12,500	\$12,500	-	-
Maintenance & Repairs Parts	\$69	\$500	\$500	-	-
Tools and Small Equipment BM	-	\$360	\$500	\$140	38.89%
Sm Computer Equipment BM	\$6	\$150	\$150	-	-
Other Supplies BM	\$930	\$2,500	\$1,500	-\$1,000	-40.00%
Programs and Projects BM	\$1,497	\$1,000	\$1,000	-	-
Seminars/Conferences/Training BM	-	\$1,600	\$1,500	-\$100	-6.25%
Mileage	-	\$200	\$200	-	-
Travel BM	\$1,279	\$4,180	\$5,080	\$900	21.53%
Salaries SC	\$502,255	\$693,749	\$733,627	\$39,878	5.75%
Vision Plan SC	\$273	\$280	\$280	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Dental Plan SC	\$4,944	\$4,270	\$4,690	\$420	9.84%
FICA Tax SC	\$37,230	\$53,071	\$53,555	\$484	0.91%
Health Insurance	\$138,959	\$126,000	\$138,734	\$12,734	10.11%
Pension SC	\$64,390	\$74,218	\$70,412	-\$3,806	-5.13%
Communications SC	\$5,244	\$6,072	\$5,772	-\$300	-4.94%
Utilities SC	\$2,040	\$2,200	\$2,220	\$20	0.91%
Utilities - Electric SC	\$19,717	\$26,500	\$26,500	-	-
Utilities - Fuel SC	\$13,459	\$10,000	\$10,500	\$500	5.00%
Insurance SC	\$4,660	\$5,872	\$6,100	\$228	3.88%
Repairs and Maintenance SC	\$4,357	\$26,576	\$21,642	-\$4,934	-18.57%
Other Contractual Services SC	\$299	\$300	\$360	\$60	20.00%
Office/Operating Supplies SC	\$16,222	\$16,270	\$16,270	-	-
Dues & Subscriptions SC	\$10,672	\$15,332	\$15,528	\$196	1.28%
Permanent Record Books SC	\$33,821	\$35,000	\$35,000	-	-
Maintenance & Repairs Parts SC	\$3,345	\$3,000	\$3,000	-	-
Tools and Small Equipment SC	\$4,262	\$4,000	\$3,000	-\$1,000	-25.00%
Sm Computer Equipment SC	-	\$300	\$300	-	-
Other Supplies	\$13,923	\$14,000	\$14,000	-	-
Programs and Project SC	\$12,904	\$13,000	\$13,000	-	-
Seminars/Conferences/Training SC	\$1,760	\$3,700	\$3,400	-\$300	-8.11%
Mileage SC	\$369	\$800	\$800	-	-
Travel SC	\$595	\$4,540	\$2,740	-\$1,800	-39.65%
Salaries GW	\$323,369	\$406,864	\$426,212	\$19,348	4.76%
Vision Plan GW	\$225	\$240	\$240	-	-
Dental Plan GW	\$3,949	\$3,660	\$4,020	\$360	9.84%
FICA Tax GW	\$23,144	\$31,125	\$31,113	-\$12	-0.04%
Health Insurance GW	\$109,955	\$108,000	\$119,265	\$11,265	10.43%
Pension GW	\$52,811	\$57,199	\$55,289	-\$1,910	-3.34%
Communications	\$3,384	\$3,600	\$3,600	-	-
Utilities GW	\$3,031	\$3,720	\$3,840	\$120	3.23%
Utilities - Electric - 5710	\$17,508	\$18,000	\$18,300	\$300	1.67%
Utilities - Fuel GW	\$6,845	\$9,000	\$8,000	-\$1,000	-11.11%
Rental and Leases GW	\$154	\$170	\$170	-	-

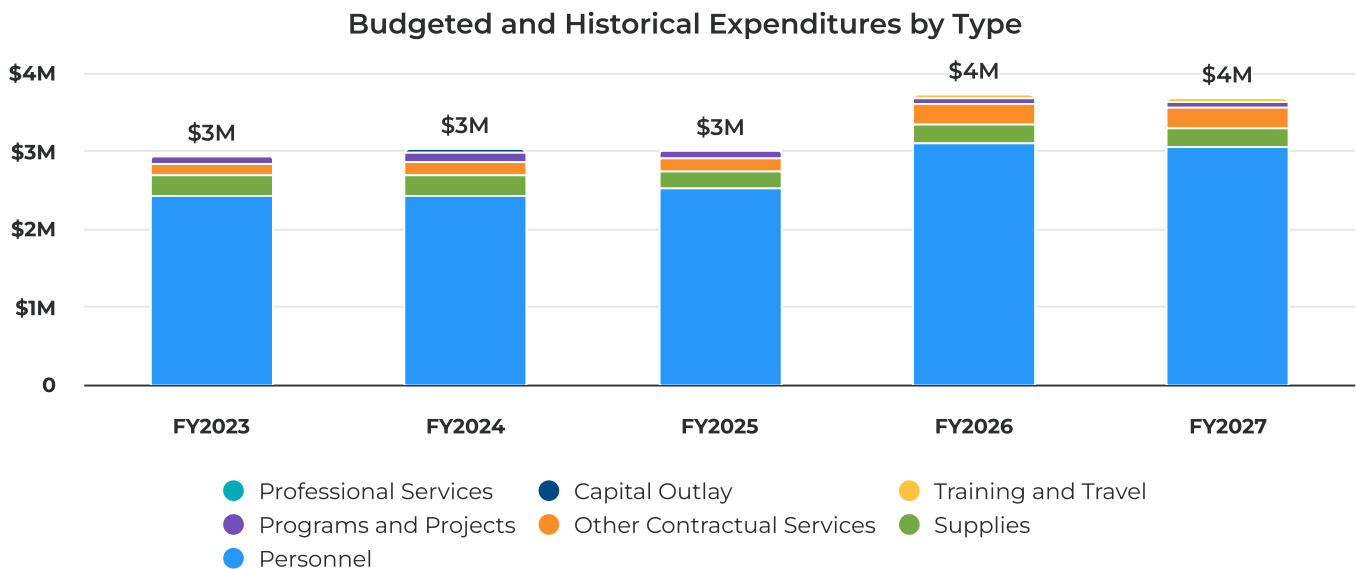


Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Repair and Maintenance GW	\$29,644	\$52,900	\$52,406	-\$494	-0.93%
Other Contractual Services GW	\$299	\$300	\$360	\$60	20.00%
Office/Operating Supplies GW	\$7,972	\$8,000	\$8,000	-	-
Dues & Subscriptions GW	\$5,235	\$6,885	\$6,365	-\$520	-7.55%
Permanent Record Books GW	\$26,766	\$27,400	\$27,400	-	-
Maintenance & Repairs Parts GW	\$43	\$2,500	\$2,500	-	-
Tools and Small Equipment GW	\$694	\$1,000	\$1,000	-	-
Other Supplies GW	\$7,002	\$8,500	\$8,500	-	-
Programs and Projects GW	\$13,295	\$13,000	\$13,000	-	-
Miscellaneous GW	\$642	-	-	-	-
Seminars/Conferences/Training GW	\$1,160	\$2,900	\$1,850	-\$1,050	-36.21%
Mileage GW	\$661	\$500	\$500	-	-
Travel GW	\$265	\$4,420	\$2,800	-\$1,620	-36.65%
Salaries M	\$345,274	\$402,408	\$404,589	\$2,181	0.54%
Vision Plan M	\$234	\$240	\$240	-	-
Dental Plan M	\$4,238	\$3,660	\$4,020	\$360	9.84%
FICA Tax M	\$24,949	\$30,784	\$29,535	-\$1,249	-4.06%
Health Insurance M	\$119,040	\$108,000	\$119,302	\$11,302	10.46%
Pension M	\$52,422	\$58,453	\$56,782	-\$1,671	-2.86%
Communications M	\$3,379	\$3,552	\$3,752	\$200	5.63%
Utilities M	\$1,497	\$1,340	\$2,300	\$960	71.64%
Utilities - Electric M	\$20,809	\$20,000	\$21,000	\$1,000	5.00%
Utilities - Fuel - 5715	\$6,121	\$9,000	\$8,000	-\$1,000	-11.11%
Rental and Leases M	-	\$750	-	-\$750	-100.00%
Insurance M	\$4,734	\$5,965	\$6,600	\$635	10.65%
Repairs and Maintenance	\$16,158	\$24,505	\$29,670	\$5,165	21.08%
Other Contractual Services M	\$299	\$300	\$360	\$60	20.00%
Office/Operating Supplies M	\$8,083	\$9,000	\$9,000	-	-
Dues & Subscriptions M	\$6,591	\$7,655	\$8,005	\$350	4.57%
Permanent Record Books M	\$26,714	\$24,000	\$24,000	-	-
Maintenance & Repairs Parts M	\$4,739	\$4,500	\$5,000	\$500	11.11%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Tools and Small Equipment M	\$899	\$1,000	\$1,000	-	-
Other Supplies M	\$6,742	\$10,000	\$10,000	-	-
Programs and Projects M	\$11,649	\$13,000	\$12,000	-\$1,000	-7.69%
Seminars/Conferences/Training	\$500	\$3,210	\$2,850	-\$360	-11.21%
Mileage M	\$53	\$500	\$500	-	-
Travel	\$742	\$4,480	\$2,900	-\$1,580	-35.27%
Total Library Facilities	\$2,384,991	\$2,856,732	\$2,946,330	\$89,598	3.14%
Total Expenditures	\$3,019,622	\$3,731,125	\$3,679,913	-\$51,212	-1.37%

Expenditures by Expense Type

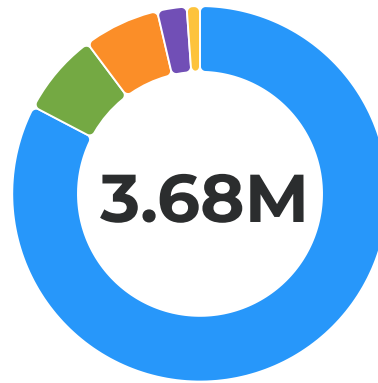


The total budget for the Library in FY 2027 is \$3.7 million, representing a slight decrease of 1.37% from the previous year. Personnel remains the largest expenditure category at \$3 million, accounting for 82.68% of the total budget, which is a decrease of \$45,641 or 1.48% compared to FY 2026.

Other Contractual Services is the second largest category at \$261,227, making up 7.1% of the total budget. This category experienced a modest increase of \$844 or 0.32% from the prior year. Other contractual services include items such as utility costs, insurance and maintenance contracts.

Overall, the budget shows minor decreases in most categories, with the exception of a slight increase in Other Contractual Services. Personnel continues to dominate the budget, though with a small reduction from the previous year.

FY2027 Expenditures by Object



● Personnel	\$3,042,387	82.68%
● Other Contractual Services	\$261,227	7.10%
● Supplies	\$241,568	6.56%
● Programs and Projects	\$93,000	2.53%
● Training and Travel	\$41,731	1.13%

Expenditures by Type

Category	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel	\$3,088,028	\$3,042,387	-1.48%
Other Contractual Services	\$260,383	\$261,227	0.32%
Supplies	\$242,714	\$241,568	-0.47%
Programs and Projects	\$95,000	\$93,000	-2.11%
Training and Travel	\$45,000	\$41,731	-7.26%
Total Expenditures	\$3,731,125	\$3,679,913	-1.37%

Initiative #1 - Sidewalk Replacement at the South Coastal Library - \$95,000 (in Capital Projects budget)

The cement sidewalks at the South Coastal Library are deteriorating and need to be replaced. The estimated cost for this large-scale project is \$95,000.



Initiative #2 - South Coastal Library Fire Alarm Replacement- \$64,000 (in the Capital Projects budget)

The current fire alarm control system installed at South Coastal Library is drawing near to end of life and is no longer supported by the manufacturer. This results in replacement parts being very difficult to source. To maintain the integrity of the facility's life safety system, the existing fire alarm control panel (FACP), annunciator, initiating devices (pull stations, detectors, etc.) and notification devices (strobes, horn strobes, etc.) need to be replaced.



Marriage Bureau

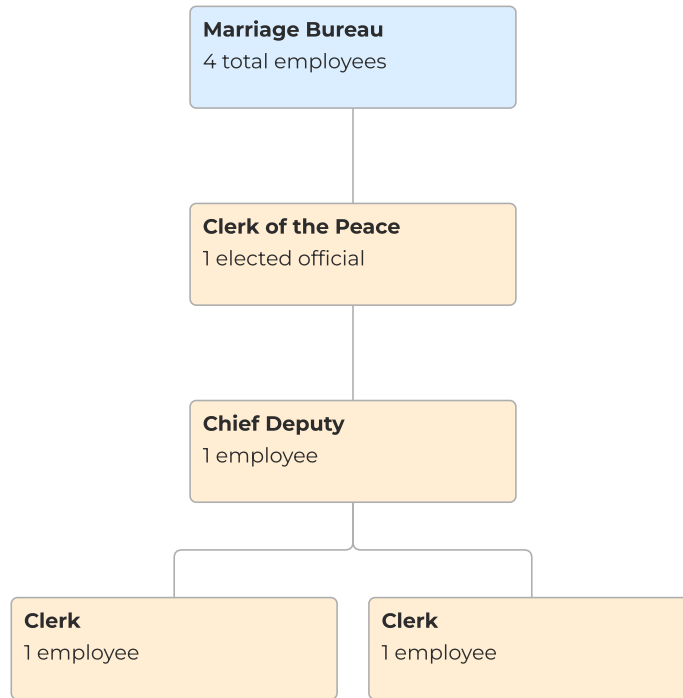
Norman (Jay) A Jones, Jr., Clerk of the Peace

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





Personnel Summary



Prior Year's Success

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 the couples the office serves, which makes the staff available for walk-ins as time and staffing allow
4. Accurately processed and recorded marriage licenses and certificates while following all legal requirements
5. Gave clear instructions and support to couples during the application process, which helped reduce errors and made transactions smoother

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 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 in a fiscal year	0 complaints received	0 complaints received	Receive <1 complaint	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	532 licenses issued per employee 1,596 total marriage licenses issued	533 licenses issued per employee. 1,599 total marriage licenses issued. This is based on 3 full-time staff members	>530 licenses issued per employee This is based on 3 full-time staff members	>530 licenses issued per employee This is based on 3 full-time 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	742 marriages officiated	735 marriages officiated	Officiate >600 marriages	Officiate >600 marriages	Officiate >600 marriages
 Provide timely information to the public	Turnaround all certified copy requests within 24 business hours	100% compliant 2,395 certified copies issued	100% compliant 2,719 certified copies issued	100% 24-hour turn around	100% 24-hour turn around	100% 24-hour turn around

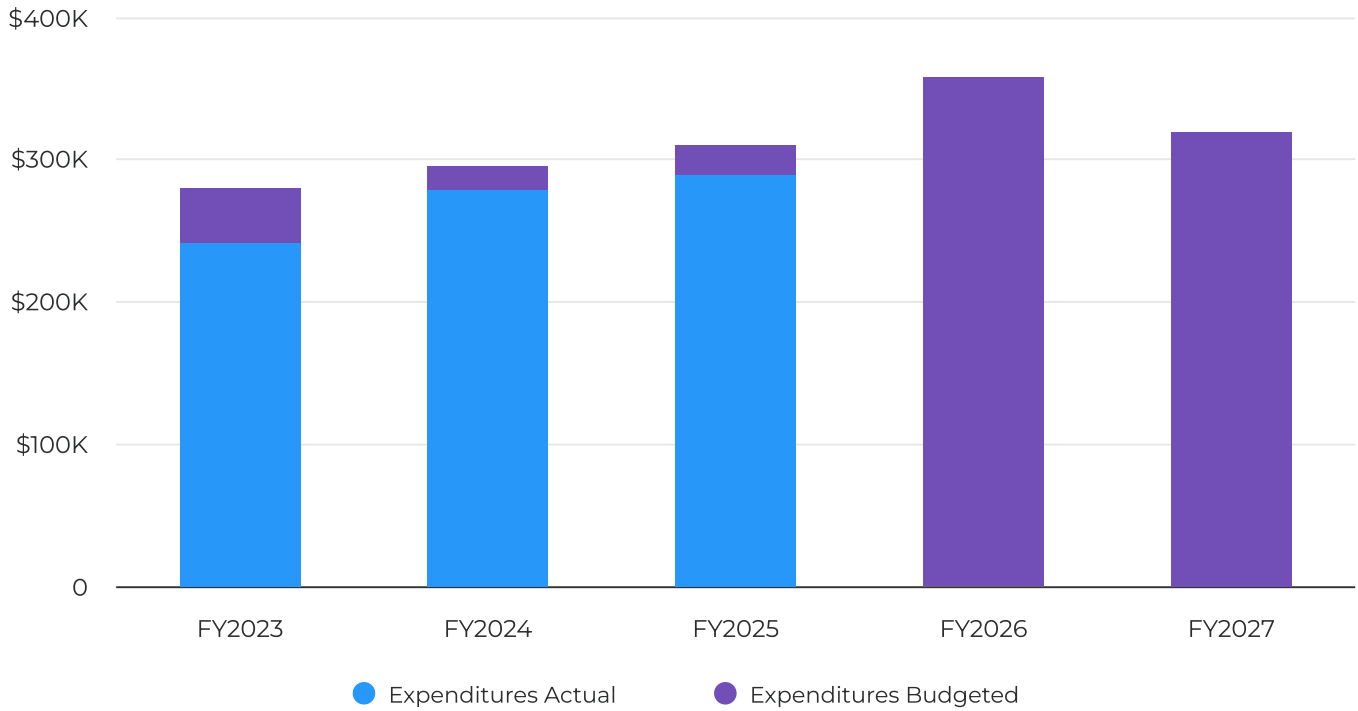


Expenditure Summary

Total Budget: \$320,042

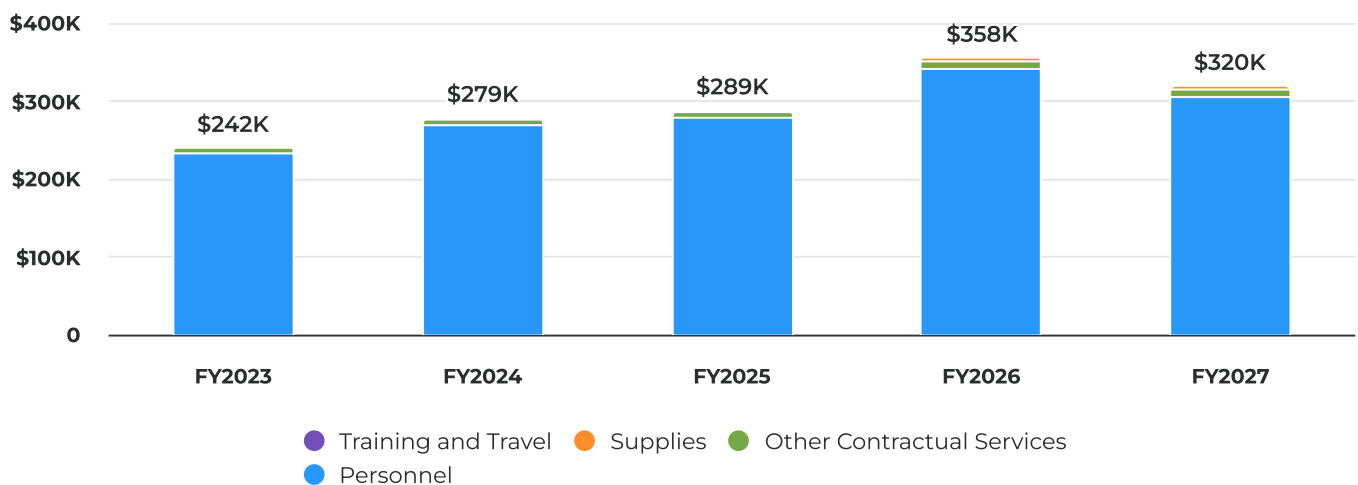
The FY 2027 budget decreased \$37,000, or 10.48 percent. The decrease is due to the overlap in salaries needed in FY 2026 due to an upcoming retirement. Those salaries are no longer needed in FY 2027.

Budgeted and Historical Expenditures



Expenditures by Expense Type

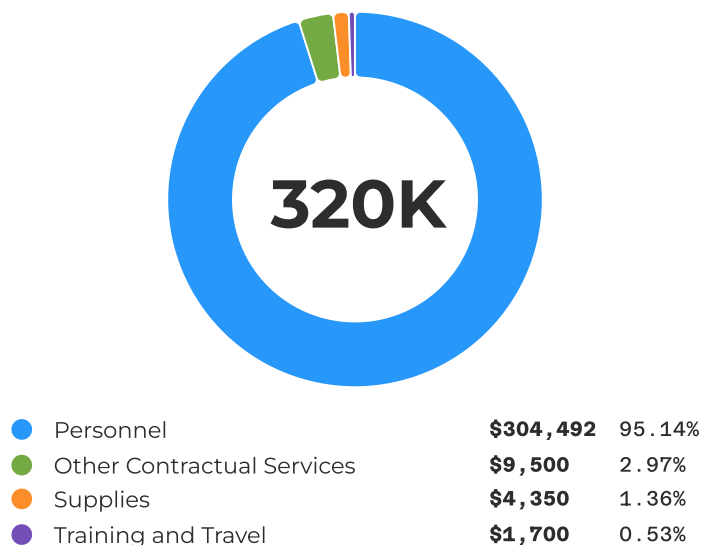
Budgeted and Historical Expenditures by Type



In FY 2027, the total budget for the Marriage Bureau is \$326,925, representing a decrease of 8.55% compared to the FY 2026 total of \$357,506. The largest expenditure category remains Personnel, accounting for 95.27% of the total budget at \$311,457. This is a decrease of \$30,581 or 8.94% from the previous year's Personnel budget of \$342,038, which had previously increased by 23%. This fluctuation is related to the succession planning for an retirement that occurred in FY 2026.

Overall, the key trend in FY2027 is the reduction in Personnel costs, which drives the total budget decrease, while all other major categories maintain their previous year levels and proportions within the budget.

FY2027 Expenditures by Object



For the fiscal year, the Marriage Bureau's expenditures by object include Personnel costs totaling \$311,457, which represent 95.27% of the total expenditures. Other Contractual Services amount to \$9,418, accounting for 2.88%. Supplies expenses are \$4,350, making up 1.33%, and Training and Travel costs are \$1,700, comprising 0.52% of the total expenditures.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$174,860	\$212,000	\$177,832	-\$34,168	-16.12%
Vision Plan	\$117	\$160	\$160	-	-
Dental Plan	\$2,119	\$2,440	\$2,680	\$240	9.84%
FICA Tax	\$12,871	\$16,218	\$12,982	-\$3,236	-19.95%
Health Insurance	\$56,262	\$72,000	\$79,692	\$7,692	10.68%
Pension	\$31,860	\$39,220	\$31,146	-\$8,074	-20.59%
Total Personnel	\$278,090	\$342,038	\$304,492	-\$37,546	-10.98%
Other Contractual Services					
Communications	\$216	\$750	\$750	-	-
Postage & Freight	\$790	\$850	\$850	-	-
Insurance	\$94	\$118	\$200	\$82	69.49%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Repairs and Maintenance	\$667	\$6,000	\$6,000	-	-
Computer Software Maint	\$5,000	-	-	-	-
Printing & Binding	\$957	\$1,700	\$1,700	-	-
Total Other Contractual Services	\$7,724	\$9,418	\$9,500	\$82	0.87%
Supplies					
Office/Operating Supplies	\$1,903	\$2,700	\$2,700	-	-
Dues & Subscriptions	-	\$150	\$150	-	-
Tools and Small Equipment	\$380	\$1,500	\$1,500	-	-
Total Supplies	\$2,283	\$4,350	\$4,350	-	-
Training and Travel					
Seminars/Conferences/Training	-	\$500	\$500	-	-
Mileage	\$540	\$1,200	\$1,200	-	-
Total Training and Travel	\$540	\$1,700	\$1,700	-	-
Total Expenditures	\$288,636	\$357,506	\$320,042	-\$37,464	-10.48%



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 Building Permit applications for new construction, and reviews Special Event requests in the County under the County's Special Event Ordinance.

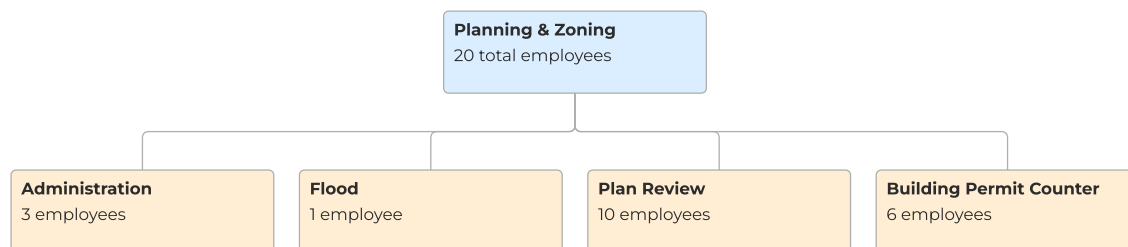
Planning and Zoning staff support the County's Planning and Zoning Commission and Board of Adjustment, as well as County Council, by managing land use applications and scheduling Public Hearings on subdivision, zoning, and other requests. The Planning & Zoning Staff also provides technical support to 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, as required by the Delaware Code, 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.

Personnel Summary



Prior Year's Success

1. Continued with the implementation of the Strategies within 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, a new ordinance to enhance the perimeter buffer requirements for residential subdivisions, along with two new ordinances relating to the definition of open space, and the matters to be considered when considering applications for the subdivision of land
3. Continued the expansion of a publicly accessible large-scale electronic document management system to create a public repository of data and to modernize processing and access to the thousands of documents processed 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 \$4.5 million in written agreements
5. Continued to work with the Delaware Department of Transportation to implement the "Roxana Transportation Improvement District", to be located in the south-east of Sussex County
6. Transferred 6 permitting positions from the Assessment Division to Planning & Zoning and successfully incorporated this team into the wider, and more efficient, Planning & Zoning team.



Performance Measures

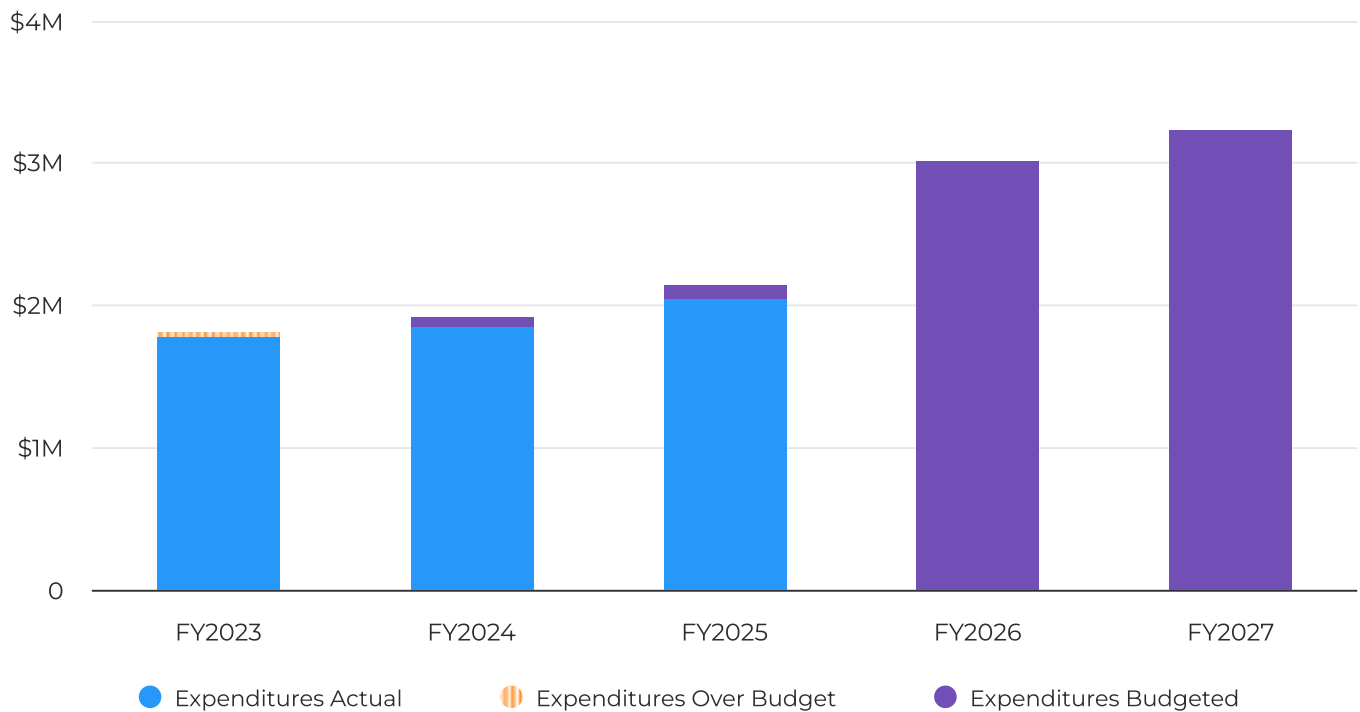
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Provide the community with personal attention, and accurate and detailed information	Respond to setback inquiries within 5 business days with 100% accuracy	99% achieved	99% achieved	100% compliance	100% compliance	100% compliance
 Improve efficiency in the day-to-day operations by assisting the Building Code and Building Permits Divisions in the issuance of building permits	Review building permits within 3 business days of receipt	100% 3-day turnaround 3,105 building permits reviews	100% 3-day turnaround 2,627 building permits reviews	complete building permit reviews within 3-days	complete building permit reviews within 3-days	complete building permit reviews within 3-days
 Provide a well-qualified and service-friendly workforce	Accurately review all subdivision applications and administrative applications within 25 business days of receipt of all necessary information	100% were reviewed within 25 business days	100% were reviewed within 25 business days	review 100% of applications within 25 days	review 100% of applications within 25 days	review 100% of applications within 25 days
 Prepare, schedule, advertise, and post public hearing notices for change of zones, conditional uses, subdivisions, variances, and special use exceptions	100% accurate posting of public hearings	99% compliance 304 public hearings posted	99% compliance 291 public hearings posted	achieve 100% accuracy for public hearing postings	achieve 100% accuracy for public hearing postings	achieve 100% accuracy for public hearing postings

Expenditure Summary

Total Budget: \$3,232,274

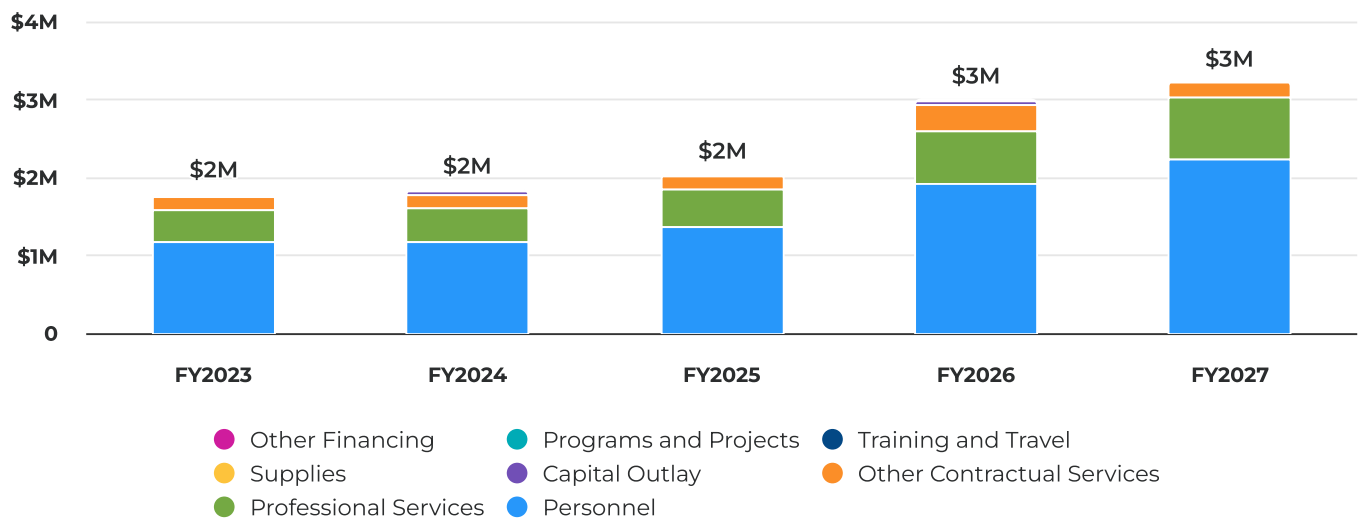
The FY 2027 increased \$228,000 or 7.57 percent. The increase is associated with professional services related to the Comprehensive Plan Update, which is a 2-year project that is expected to be completed in FY 2029, as well as increased personnel costs related to the addition of a new position.

Budgeted and Historical Expenditures



Expenditures by Expense Type

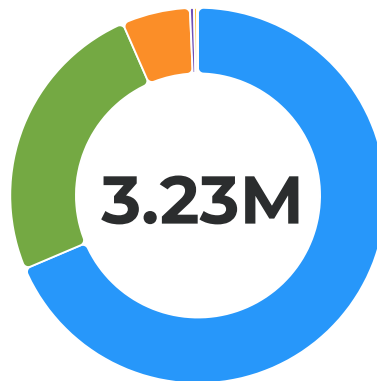
Budgeted and Historical Expenditures by Type



The total budget for Planning & Zoning in FY 2027 is \$3.2 million, reflecting a 7.57% increase from the FY 2026 total of \$3 million. Personnel remains the largest expenditure category, increasing by \$295,468 or 15.37% to \$2.2 million, now representing 68.6% of the total budget, up from 63.96% in FY 2026. The personnel costs increased due to the addition of a position.

Professional Services also saw a notable increase, rising by \$126,900 or 18.78% to \$802,500, which accounts for 24.83% of the FY 2027 budget compared to 22.48% the previous year. The professional service budget increased due to the consultant services required for the Comprehensive Plan Update.

FY2027 Expenditures by Object



● Personnel	\$2,217,424	68.60%
● Professional Services	\$802,500	24.83%
● Other Contractual Services	\$189,800	5.87%
● Supplies	\$11,550	0.36%
● Training and Travel	\$8,000	0.25%
● Programs and Projects	\$3,000	0.09%

For the fiscal year, Planning & Zoning's expenditures include Personnel costs at \$2.2 million, representing 68.6% of the total. Professional Services, such as consulting services for the Comprehensive Plan Update, account for \$802,500 or 24.83%. Other Contractual Services amount to \$189,800, which is 5.87%. Supplies are \$11,550, making up 0.36%. Training and Travel expenses total \$8,000, or 0.25%. Programs and Projects have the smallest allocation at \$3,000, representing 0.09% of the expenditures.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$899,307	\$1,242,653	\$1,446,723	\$204,070	16.42%
Vision Plan	\$465	\$760	\$800	\$40	5.26%
Dental Plan	\$8,778	\$11,590	\$13,400	\$1,810	15.62%
FICA Tax	\$64,534	\$95,062	\$105,611	\$10,549	11.10%
Health Insurance	\$227,685	\$342,000	\$397,503	\$55,503	16.23%
Pension	\$171,022	\$229,891	\$253,387	\$23,496	10.22%
Total Personnel	\$1,371,790	\$1,921,956	\$2,217,424	\$295,468	15.37%
Professional Services					
Legal	\$385,371	\$390,000	\$390,000	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other Professional Services	\$83,040	\$285,600	\$412,500	\$126,900	44.43%
Total Professional Services	\$468,411	\$675,600	\$802,500	\$126,900	18.78%
Other Contractual Services					
Communications	\$2,618	\$2,500	\$2,800	\$300	12.00%
Postage & Freight	\$9,790	\$12,000	\$10,000	-\$2,000	-16.67%
Insurance	\$4,066	\$5,123	\$5,000	-\$123	-2.40%
Repairs and Maintenance	\$6,794	\$7,500	\$7,500	-	-
Computer Software Maint	\$108,913	\$117,000	\$117,000	-	-
Printing & Binding	\$510	\$500	\$500	-	-
Advertising	\$47,734	\$36,000	\$47,000	\$11,000	30.56%
Other Contractual Services	-	\$150,000	-	-\$150,000	-100.00%
Total Other Contractual Services	\$180,425	\$330,623	\$189,800	-\$140,823	-42.59%
Supplies					
Office / Operating Supplies	\$4,131	\$5,000	\$5,600	\$600	12.00%
Fuel	\$1,000	\$500	\$1,450	\$950	190.00%
Dues & Subscriptions	\$2,135	\$3,000	\$3,000	-	-
Uniforms	\$883	\$600	\$1,000	\$400	66.67%
Maintenance & Repairs Parts	\$98	\$750	\$500	-\$250	-33.33%
Sm. Computer Equipment - 5422	\$2,502	-	-	-	-
Total Supplies	\$10,749	\$9,850	\$11,550	\$1,700	17.26%
Programs and Projects					
Programs and Projects	\$2,427	\$3,700	\$3,000	-\$700	-18.92%
Total Programs and Projects	\$2,427	\$3,700	\$3,000	-\$700	-18.92%
Training and Travel					
Seminars/Conferences/Training	\$2,958	\$3,000	\$3,000	-	-
Travel	\$4,522	\$5,000	\$5,000	-	-
Total Training and Travel	\$7,480	\$8,000	\$8,000	-	-
Capital Outlay					
Machinery and Equipment	\$7,953	-	-	-	-
Transportation Equip	-	\$55,000	-	-\$55,000	-100.00%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Capital Outlay	\$7,953	\$55,000	-	-\$55,000	-100.00%
Total Expenditures	\$2,049,235	\$3,004,729	\$3,232,274	\$227,545	7.57%

Initiative #1 - 2026-2028 Comprehensive Plan Update - Year 1 projected cost \$312,500

In July 2026, the Planning & Zoning Department, in conjunction with the Planning & Zoning Commission and the County Council, will begin working on a full update to the 2019 Comprehensive Plan.

The currently adopted Comprehensive Plan was certified by Governor John C. Carney on March 19, 2019, as being in compliance with Title 9, Chapter 69, Subchapter II (The Quality of Life Act) of the Delaware Code.

The requirement for a Comprehensive Plan is located in Title 9, Section 6958 of the Delaware Code. 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 also providing annual updates on the progress of implementation.

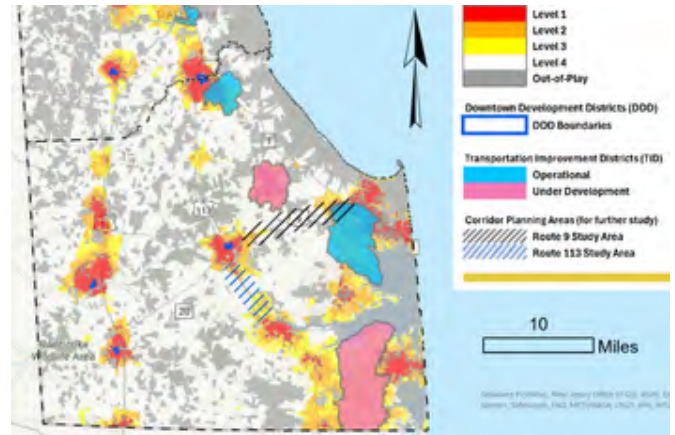
Work in this area is likely to involve both internal staff, and staff within the State of Delaware (multiple divisions) and the use of on-call planning consultants.

Public engagement will be undertaken during the plans creation, including the potential for public workshops outside of the County's normal offices.

Initiative #2 - Rt.9 and Rt. 113 Corridor Study - \$75,000

Governor Matt Meyer’s 2026 Executive Order #16, issued on January 30, 2026, updates the "Delaware Strategies for State Policies and Spending," focusing on "smart growth" by directing state infrastructure investment toward areas with existing services to reduce sprawl, while launching a 7-month planning effort in Sussex County.

The order prioritizes funding for affordable housing, broadband, and, water/sewer infrastructure, aiming to align state spending with sustainable, high-density development.



Key Aspects of Delaware Executive Order 16:

- Initiates a specific seven-month, state-local coordinated planning effort in Sussex County to update comprehensive plans based on new growth data. This study, for which costs will be shared between the State of Delaware and the County, will be completed by December 2026.
- Introduces a "Permitting Accelerator" program featuring a single point of contact, parallel agency reviews, and a 4-month target for decisions on prioritized, high-need projects (affordable housing, broadband, utilities).
- Utilizes updated 2025 maps and geospatial data to define "Investment Levels" (from urban to rural), guiding state agencies on where to prioritize infrastructure spending.
- Seeks to align transportation, land use, and housing goals to increase affordability and protect farmland/natural resources.

Public Safety

Robert Murray - Director of Public Safety

Sussex County Department of Public Safety

The Sussex County Department of Public Safety is dedicated to ensuring the safety, security, and well-being of residents and visitors across Sussex County, Delaware. Through a commitment to excellence, professionalism, and rapid response, the department provides critical services, including Emergency Communications, Emergency Medical Services, and Emergency Management.

- Emergency Communications: Sussex County Emergency Communications serves as the hub for receiving 911 calls, emergency dispatching fire and EMS units, and providing critical communications between the public and first responders to ensure timely and efficient emergency response.
- Emergency Medical Services (EMS): Sussex County EMS delivers advanced life support pre-hospital emergency care to those in need, utilizing highly trained paramedics and state-of-the-art medical equipment.
- Emergency Management: Sussex County Emergency Management prepares for, responds to, and aids in recovery from natural and human-made disasters, ensuring community resilience through planning, coordination, and public outreach.

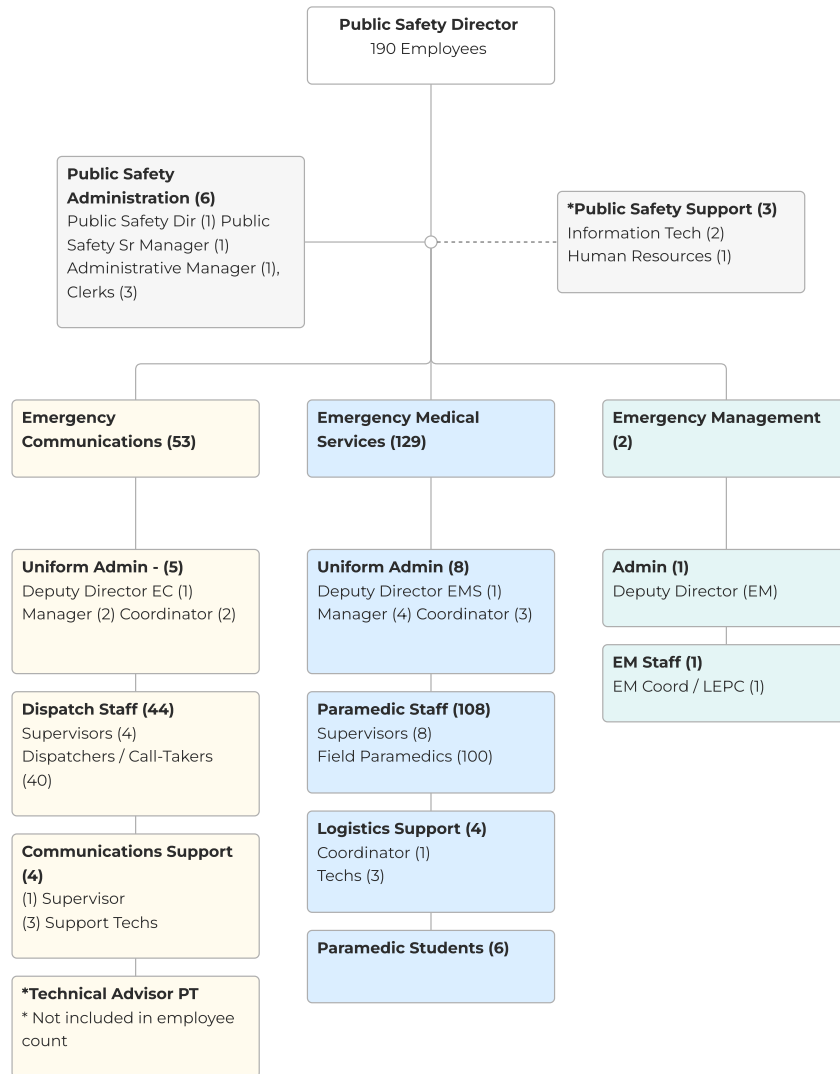
With a focus on preparedness, response, and public education, the Sussex County Department of Public Safety works in partnership with local, state, and federal agencies to protect lives and property while fostering a safer community for all.

Mission

Through collaboration and unwavering professionalism, our mission is to protect the life and property of all who live, work, or visit Sussex County.

Personnel Summary

Department of Public Safety Organizational Chart







Prior Year's Success

1. Completed the update to the Sussex County Emergency Operations Plan, including the addition of 11 Hazard Specific Annexes
2. Secured Homeland Security Grant Funding for major upgrades to the video wall in the EOC and 911 Center
3. Placed in service the Mass Care Unit which was purchased primarily with DEMA grant funding and supplemented with county funds
4. Obtained re-accreditation for EMS through the Commission on Accreditation of Ambulance Services (CAAS)
5. Utilized grant funding from the Delaware E911 Board to upgrade the county fire / EMS paging system
6. Reprogrammed all 800mhz radios in the county to P25 compliance and worked with all Maryland mutual aid companies to ensure interoperability
7. Completed the multi-year console replacement project in the 911 Center



Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Provide a safe and secure environment for everyone who lives, works, and conducts business	Appreciate at least a 10% improvement in the 90 th fractile response time when seasonal units are in-service compared to when seasonal units are not in-service; this reduction is expected to be recognized in the primary response area of each seasonal unit (Roxana and Dewey/Rehoboth)	27.5% reduction in Roxana 19.9% reduction in Dewey / Rehoboth	25% reduction in Roxana 12% reduction in Dewey / Rehoboth	>10% reduction in Roxana >10% reduction in Dewey / Rehoboth	>25% reduction in Roxana >20% reduction in Dewey / Rehoboth	>25% reduction in Roxana >20% reduction in Dewey / Rehoboth
	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 96.7% <30 minutes 99.6%	<20 minutes 98.1% <30 minutes 99.5%	<20 minutes 97% <30 minutes 100%	<20 minutes 97% <30 minutes 100%	<20 minutes 97% <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.	0.67% change in patient success rate (96.6%) 6% improvement in first pass	1% change in patient success rate 0.5% improvement in first pass	>0.5% change in patient success rate >2% improvement in first pass	>0.4% change in patient success rate >1% improvement in first pass	>0.4% change in patient success rate >1% improvement in first pass
 Advance efforts to provide and sustain first-class, comprehensive emergency communications services	Answer 95% of 9-1-1 calls within 10 seconds of being received	91.5% of calls answered within 10 seconds (96.8% with ACD in place)	98.3% of calls answered within 10 seconds	>97% of calls answered within 10 seconds	>98% of calls answered within 10 seconds	>98.5% of calls answered within 10 seconds
	Process all medical calls for assistance within 72 seconds in at least 90% of such cases	68.7% of calls meet goal	67.5% of calls meet goal	>75% of calls meet goal	>88% of calls meet goal	>90% of calls meet goal

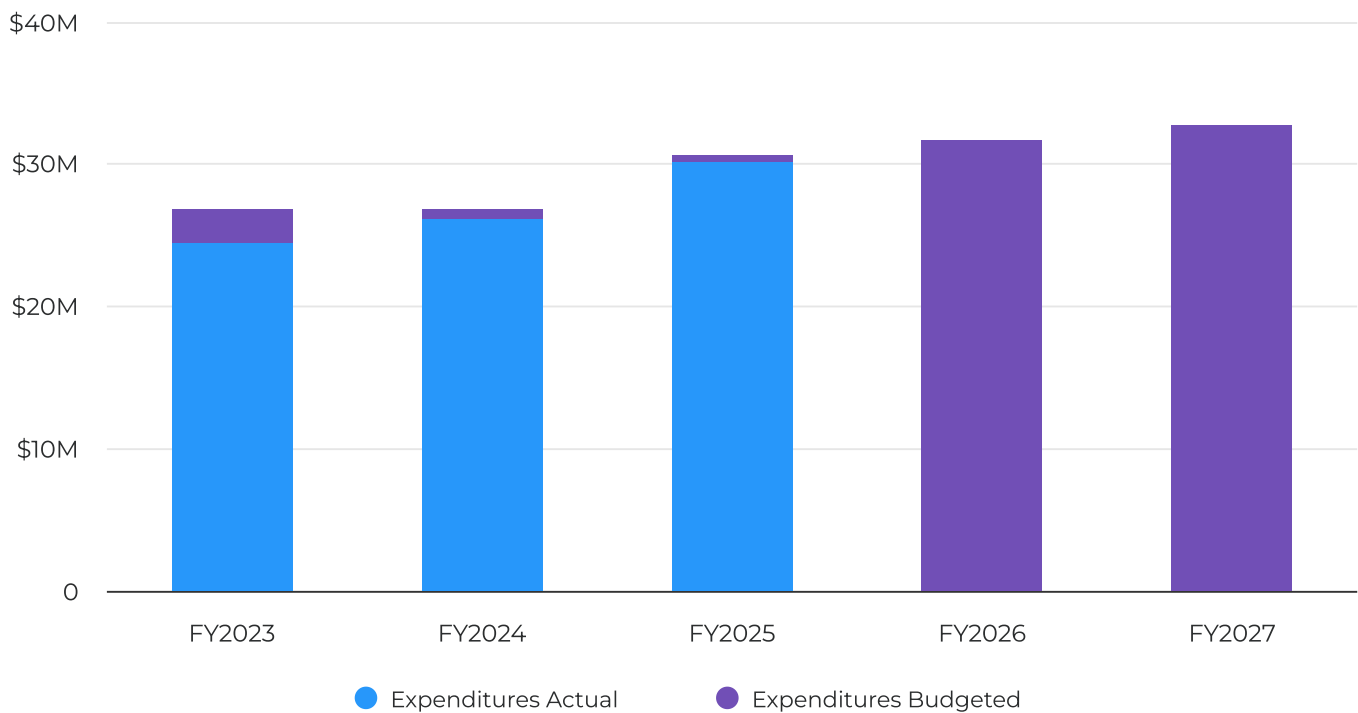
 Provide and sustain first-class, comprehensive emergency communications services	Maintain 95% or higher on providing quality customer service on all 9-1-1 calls through Priority Dispatch Accreditation	Fire - 100%	Fire - 99.79%	Fire - 100%	Fire - 100%	Fire - 100%
		Police - 100%	Police - 99.88%	Police - 100%	Police - 100%	Police - 100%
		Medical - 100%	Medical - 99.91%	Medical - 100%	Medical - 100%	Medical - 100%

Expenditure Summary

Total Budget: \$32,740,283

The FY 2027 budget increased \$1,04,000 or 3.28 percent. The increase results from additional positions in Paramedics and facilities upgrades.

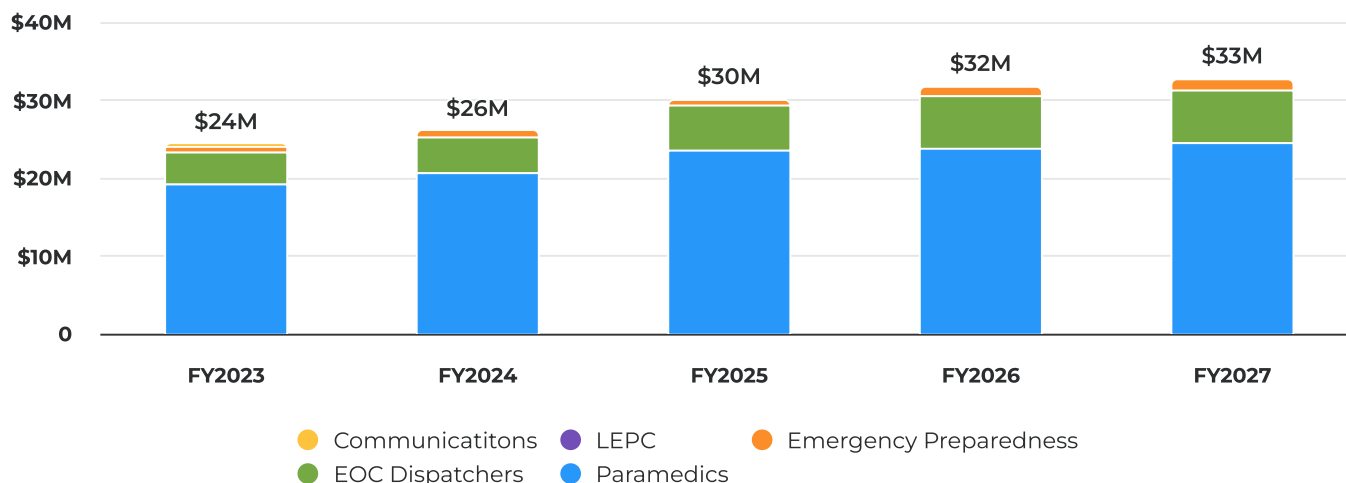
Budgeted and Historical Expenditures Across Division



Expenditures by Division

Public Safety has 4 Divisions with a total of 5 cost centers for grant reporting purposes.

Budgeted and Historical Expenditures by Division

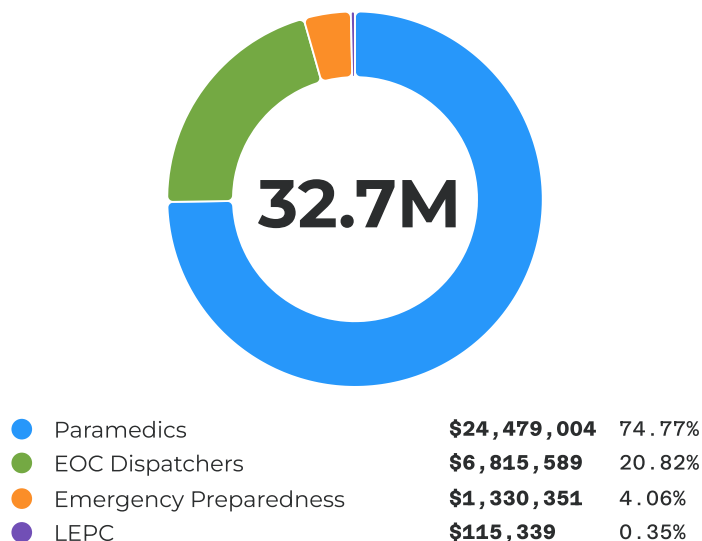


The total budget for Public Safety in FY 2027 is \$32.7 million, representing a 3.28% increase from the FY 2026 total of \$31.7 million. The largest expenditure remains with Paramedics, which accounts for 74.77% of the total budget at \$24.5 million. This is an increase of \$725,138 or 3.05% compared to FY 2026.

EOC Dispatchers hold the second-largest share at 20.82% of the total budget, with \$6.8 million allocated. This reflects a modest increase of \$129,804 or 1.94% from the previous year. Emergency Preparedness expenditures rose to \$1.3 million, making up 4.06% of the total budget, which is a \$187,739 or 16.43% increase from FY 2026 due to moving a position from the Paramedic Division to the Emergency Management Division.

Overall, the budget increases are primarily driven by the Paramedics and Emergency Preparedness divisions, while LEPC shows a minor reduction in funding.

FY2027 Expenditures by Division



Expenditures by Division

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Paramedics					
Salaries EMS Admin	\$1,834,845	\$1,795,875	\$1,700,491	-\$95,384	-5.31%
Salaries EMS Prod - 5020	\$10,365,492	\$11,104,505	\$11,934,795	\$830,290	7.48%
Vision Plan - 5111	\$4,230	\$5,200	\$5,320	\$120	2.31%
Dental Plan - 5112	\$80,110	\$79,300	\$89,110	\$9,810	12.37%
FICA Tax EMS	\$891,856	\$992,150	\$995,376	\$3,226	0.33%
Health Insurance EMS	\$2,399,691	\$2,340,000	\$2,636,488	\$296,488	12.67%
Family Medical Leave - Ins	-	\$74,898	\$74,898	-	-
Worker's Compensation EMS	\$427,628	\$501,158	\$565,000	\$63,842	12.74%
Pension EMS	\$1,899,709	\$1,901,791	\$1,965,764	\$63,973	3.36%
Legal EMS	\$6,790	\$15,000	\$15,000	-	-
Other Prof Serv - Well EMS	\$87,968	\$114,775	\$107,275	-\$7,500	-6.53%
Other Professional Serv EMS	\$2,395	\$18,500	\$3,500	-\$15,000	-81.08%
Other Prof Serv - Comp - 54444	-	\$2,200	\$2,200	-	-
Telephone EMS	\$67,971	\$68,160	\$64,140	-\$4,020	-5.90%
Telephone - Mobile EMS	\$85,498	\$88,224	\$90,000	\$1,776	2.01%
Mobile Data Connectivity - 585	-	\$9,800	-	-\$9,800	-100.00%
Postage EMS	\$557	\$400	\$400	-	-
Utilities - Electric - 5710	\$135,386	\$127,764	\$136,764	\$9,000	7.04%
Utilities - Fuel EMS	\$17,274	\$21,600	\$21,360	-\$240	-1.11%
Building Rentals EMS	\$50,110	\$89,040	\$88,440	-\$600	-0.67%
Insurance EMS	\$233,906	\$294,662	\$299,080	\$4,418	1.50%
Office Equipment Maint. EMS	\$2,143	\$1,850	\$2,010	\$160	8.65%
Computer Equip Maint EMS	\$308,596	\$539,488	\$748,487	\$208,999	38.74%
Paramedic Equip Maint EMS	\$242,457	\$115,815	\$59,125	-\$56,690	-48.95%
Vehicle Maintenance - 5660	\$109,225	\$79,050	\$82,050	\$3,000	3.80%
Facilities Maintenance EMS	\$192,521	\$211,299	\$318,316	\$107,017	50.65%
Communications Maint EMS	\$4,310	\$45,250	\$45,250	-	-
Maint - Collection & Other EMS	\$9,775	\$9,775	\$14,535	\$4,760	48.70%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
SBITA Financing Principal	\$41,050	\$52,000	-	-\$52,000	-100.00%
Printing & Binding EMS	\$929	\$1,000	\$1,000	-	-
Advertising EMS	\$469	\$5,000	\$5,000	-	-
Contr Services - Utilities EMS	\$6,374	\$7,704	\$8,220	\$516	6.70%
Cost Reimbursement - Cont Sr	-	-	\$4,174	\$4,174	-
Office Supplies EMS	\$6,830	\$5,500	\$5,500	-	-
Office Supplies - Copying EMS	\$1,485	\$1,500	\$1,500	-	-
Fuel - Vehicles EMS	\$132,394	\$145,013	\$145,013	-	-
Janitorial Supplies EMS	\$16,396	\$12,900	\$14,400	\$1,500	11.63%
Dues & Subscriptions -6140	\$1,469	\$2,000	\$2,000	-	-
Uniforms EMS	\$96,193	\$157,900	\$165,248	\$7,348	4.65%
Computer Parts EMS	\$7,179	\$7,500	\$7,500	-	-
Equipment - Parts EMS	\$24,124	\$25,438	\$27,658	\$2,220	8.73%
Vehicle - Tires EMS	\$9,822	\$10,000	\$10,000	-	-
Vehicle - Parts EMS	\$62,997	\$61,188	\$51,338	-\$9,850	-16.10%
Facilities - Parts EMS	\$39,916	\$22,250	\$52,250	\$30,000	134.83%
Communications - Parts EMS	\$9,980	\$6,920	\$6,920	-	-
Pats - Collection & Other EMS	\$605	\$500	\$500	-	-
Sm. Computer Equipment EMS	\$156,048	\$160,060	\$120,850	-\$39,210	-24.50%
Office Equipment EMS	-	\$2,500	\$2,500	-	-
Paramedic Equipment EMS	\$46,653	\$39,888	\$192,364	\$152,476	382.26%
Tools & Sm Equipment - 5670	\$5,718	\$5,000	\$5,000	-	-
Facilities Sm Equipment EMS	\$30,823	\$37,150	\$36,400	-\$750	-2.02%
Communication Sm Equip EMS	\$3,678	\$4,325	\$4,325	-	-
Training Sm Equipment EMS	\$12,261	\$9,350	\$6,750	-\$2,600	-27.81%
Paramedic Supplies EMS	\$319,293	\$307,591	\$321,800	\$14,209	4.62%
Supplies - Training 7514	\$625	\$7,300	\$10,810	\$3,510	48.08%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Programs and Projects EMS	\$12,733	\$14,000	\$14,000	-	-
Miscellaneous - 6310	\$395	\$750	\$750	-	-
Seminars and Conf. EMS	\$15,448	\$22,040	\$19,290	-\$2,750	-12.48%
Tuition & Training EMS	\$50,161	\$47,400	\$49,900	\$2,500	5.27%
Inhouse Training EMS	\$18,394	\$18,400	\$19,050	\$650	3.53%
Travel EMS	\$11,760	\$24,040	\$22,290	-\$1,750	-7.28%
Travel - 6420	\$34,538	\$34,830	\$30,030	-\$4,800	-13.78%
Travel - Grant EMS	\$10,377	-	-	-	-
M & E - Computer - 5421	\$238,497	\$86,900	-	-\$86,900	-100.00%
M & E - Paramedic EMS	\$1,285,987	\$773,000	-	-\$773,000	-100.00%
M & E - Facilities - 5720	\$9,544	-	-	-	-
M & E Comm EMS	\$95,558	\$162,500	\$175,500	\$13,000	8.00%
M & E - Training - 7515	\$46,599	-	-	-	-
Transportation Equip - 5610	\$1,062,237	\$825,000	\$874,000	\$49,000	5.94%
Capital Outlay - SBITA EMS	\$19,463	-	-	-	-
SBITA Interest EMS	\$1,967	-	-	-	-
Total Paramedics	\$23,407,414	\$23,753,866	\$24,479,004	\$725,138	3.05%
Emergency Preparedness					
Salaries EP	\$174,155	\$186,254	\$397,230	\$210,976	113.27%
Vision Plan EP	\$78	\$80	\$120	\$40	50.00%
Dental Plan EP	\$1,396	\$1,220	\$2,010	\$790	64.75%
Fica Tax EP	\$12,640	\$14,248	\$28,998	\$14,750	103.52%
Health Insurance	\$41,188	\$36,000	\$60,361	\$24,361	67.67%
Pension EP	\$48,054	\$34,457	\$69,744	\$35,287	102.41%
Other Professional Ser-Grant EP	\$42,820	-	-	-	-
Communications EP	\$17,041	\$17,940	\$17,940	-	-
Postage & Freight	\$4	\$75	\$75	-	-
Utilities EP	\$106,690	\$103,000	\$109,000	\$6,000	5.83%
Utilities - Fuel EP	\$3,180	\$5,000	\$5,000	-	-
Insurance EP	\$19,657	\$24,768	\$25,750	\$982	3.96%
Repairs and Maintenance EP	\$142,455	\$280,882	\$292,295	\$11,413	4.06%
Computer Software Maint EP	\$12,954	\$19,200	\$26,320	\$7,120	37.08%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
SBITA Financing Principal EP	\$9,234	\$13,300	-	-\$13,300	-100.00%
Other Contractual Ser EP	\$49,884	\$51,600	\$54,180	\$2,580	5.00%
Office/Operating Supplies EP	\$448	\$2,500	\$1,500	-\$1,000	-40.00%
Fuel EP	\$1,895	\$2,043	\$2,043	-	-
Dues & Subscriptions EP	\$1,960	\$3,130	\$3,130	-	-
Uniforms EP	\$2,349	\$2,740	\$540	-\$2,200	-80.29%
Maintenance & Repairs Parts EP	\$7,578	\$21,500	\$18,000	-\$3,500	-16.28%
Tools and Small Equipment	\$24,973	\$6,500	\$34,900	\$28,400	436.92%
Sm Computer Equipment EP	\$6,090	\$9,600	\$9,600	-	-
Programs and Projects EP	\$1,085	\$135,000	\$145,000	\$10,000	7.41%
Seminars/Conferences/Training EP	\$4,522	\$6,405	\$6,405	-	-
Inhouse training - DEMA/FEMA	\$5,719	-	-	-	-
Travel EP	\$8,032	\$15,850	\$20,210	\$4,360	27.51%
Travel - DEMA	\$7,146	-	-	-	-
Machinery and Equipment EP	\$10,847	\$84,000	-	-\$84,000	-100.00%
M & E - Grant EP	-	\$65,000	-	-\$65,000	-100.00%
SBITA Interest EP	\$188	\$320	-	-\$320	-100.00%
Total Emergency Preparedness	\$764,262	\$1,142,612	\$1,330,351	\$187,739	16.43%
EOC Dispatchers					
EOC Dispatchers Salaries	\$3,374,190	\$3,929,723	\$3,988,219	\$58,496	1.49%
Vision Plan	\$1,675	\$1,960	\$2,160	\$200	10.20%
Dental Plan EC	\$29,705	\$29,890	\$36,180	\$6,290	21.04%
FICA Tax EC	\$245,027	\$304,144	\$291,140	-\$13,004	-4.28%
Health Insurance EC	\$917,632	\$882,000	\$1,073,118	\$191,118	21.67%
Pension EC	\$587,504	\$655,410	\$676,167	\$20,757	3.17%
Communications EC	\$34,937	\$39,504	\$39,240	-\$264	-0.67%
Postage & Freight EC	-	\$200	\$600	\$400	200.00%
Insurance EC	-	-	\$6,000	\$6,000	-
Repairs and Maintenance	\$118,292	\$42,061	\$193,427	\$151,366	359.87%
Computer Software Maint EC	\$174,661	\$217,375	\$223,463	\$6,088	2.80%

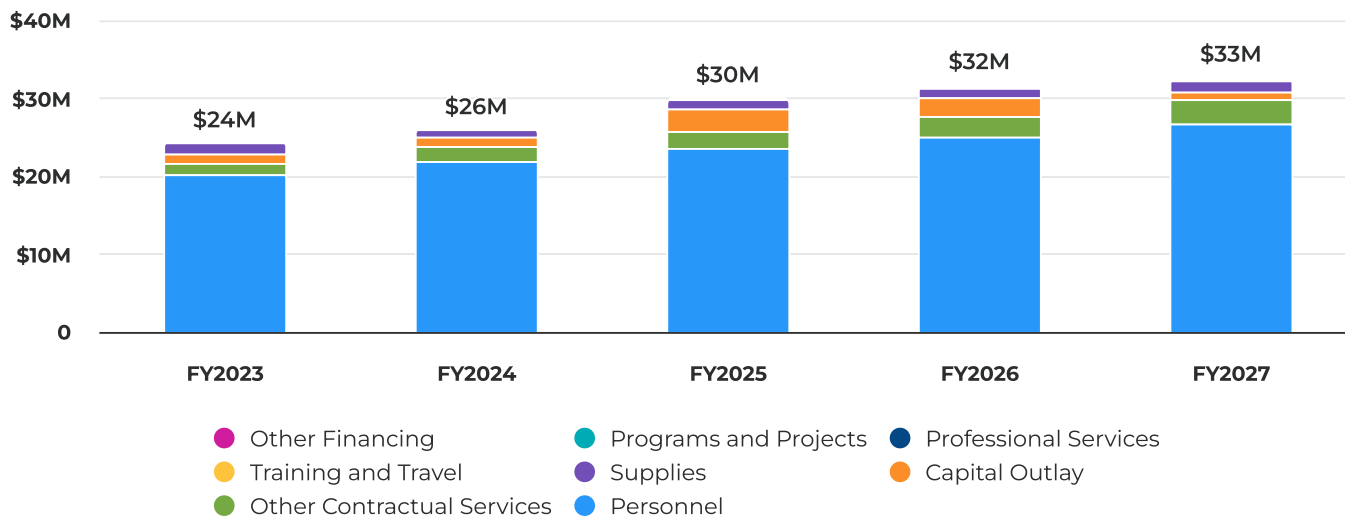


Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
SBITA Financing Principal EC	\$6,618	-	-	-	-
Advertising EC	\$35,145	\$43,000	\$43,000	-	-
Other Contractual Services EC	\$7,349	\$24,900	\$24,900	-	-
Office/Operating Supplies EC	\$4,858	\$4,000	\$4,000	-	-
Fuel EC	\$3,367	\$5,787	\$2,961	-\$2,826	-48.83%
Dues & Subscriptions EC	\$4,733	\$6,175	\$7,175	\$1,000	16.19%
Uniforms EC	\$8,107	\$47,490	\$34,890	-\$12,600	-26.53%
Maintenance & Repairs - Parts EC	\$3,404	\$33,520	\$43,125	\$9,605	28.65%
Tools and Small Equipment EC	\$59,283	\$39,444	\$49,474	\$10,030	25.43%
Sm. Computer Equipment EC	\$16,513	-	-	-	-
Programs and Projects EC	\$6,579	\$7,500	\$7,500	-	-
Seminars/Conference/Training EC	\$32,243	\$21,720	\$24,870	\$3,150	14.50%
Mileage	-	\$250	\$250	-	-
Travel EC	\$6,161	\$26,000	\$26,000	-	-
Machinery and Equipment EC	\$115,935	\$323,732	\$17,730	-\$306,002	-94.52%
Interest Expense-SBITA	\$135	-	-	-	-
Total EOC Dispatchers	\$5,794,054	\$6,685,785	\$6,815,589	\$129,804	1.94%
LEPC					
Salaries LEPC	\$62,978	\$75,873	\$73,931	-\$1,942	-2.56%
Vision Plan LEPC	\$39	\$40	\$40	-	-
Dental Plan	\$706	\$610	\$670	\$60	9.84%
FICA Tax	\$4,547	\$5,804	\$5,397	-\$407	-7.01%
Health Insurance	\$19,893	\$18,000	\$19,872	\$1,872	10.40%
Pension LEPC	\$11,263	\$14,037	\$12,949	-\$1,088	-7.75%
Communications LEPC	\$1,012	\$1,380	\$1,380	-	-
Repair & Maintenance LEPC	\$210	\$200	\$200	-	-
Office/Operating Supplies LEPC	-	\$300	\$300	-	-
Fuel LEPC	\$240	\$500	\$500	-	-
Maintenance & Repairs Parts LEPC	\$66	\$100	\$100	-	-
Total LEPC	\$100,953	\$116,844	\$115,339	-\$1,505	-1.29%
Total Expenditures	\$30,066,683	\$31,699,107	\$32,740,283	\$1,041,176	3.28%



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



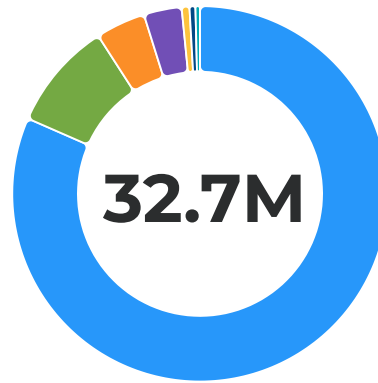
The total budget for Public Safety in FY 2027 is \$32.7 million, representing a 3.28% increase from the previous year's \$31.7 million. Personnel remains the largest expenditure category, increasing by \$1.7 million or 6.89% to \$26.7 million, now accounting for 81.57% of the total budget, up from 78.82% in FY 2026.

Other Contractual Services also saw a significant increase of \$398,855 or 15.04%, rising to \$3.1 million and making up 9.32% of the total budget. This category includes computer software, maintenance contracts and utility costs. Supplies increased by \$185,762 or 15.26%, reaching \$1.4 million and representing 4.28% of the budget. Included in the supplies budget is the purchase of new video laryngoscopy equipment. Programs and Projects grew by \$10,000 or 6.36% to \$167,250, while Training and Travel had a modest increase of \$1,360 or 0.63%, totaling \$218,295.

In contrast, Capital Outlay experienced a substantial decrease of \$1.3 million or 54%, dropping to \$1.1 million due to heart monitors being replaced in the previous year.

Overall, the FY 2027 budget reflects growth in Personnel, Other Contractual Services, Supplies, and Programs and Projects, while Capital Outlay and Professional Services saw notable reductions.

FY2027 Expenditures by Object



● Personnel	\$26,705,548	81.57%
● Other Contractual Services	\$3,051,121	9.32%
● Supplies	\$1,402,864	4.28%
● Capital Outlay	\$1,067,230	3.26%
● Training and Travel	\$218,295	0.67%
● Programs and Projects	\$167,250	0.51%
● Professional Services	\$127,975	0.39%

For the fiscal year, Public Safety expenditures include Personnel costs at \$26.7 million, representing 81.57% of the total. Other Contractual Services amount to \$3.1 million, or 9.32%. Supplies account for \$1.4 million, which is 4.28% of the expenditures. Capital Outlay expenses are \$1.1 million, making up 3.26%. Training and Travel costs total \$218,295, or 0.67%. Programs and Projects expenditures are \$167,250, representing 0.51%. Professional Services amount to \$127,975, which is 0.39% of the total Public Safety expenditures.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries EMS Admin	\$1,834,845	\$1,795,875	\$1,700,491	-\$95,384	-5.31%
Salaries EMS Prod - 5020	\$10,365,492	\$11,104,505	\$11,934,795	\$830,290	7.48%
Vision Plan - 5111	\$4,230	\$5,200	\$5,320	\$120	2.31%
Dental Plan - 5112	\$80,110	\$79,300	\$89,110	\$9,810	12.37%
FICA Tax EMS	\$891,856	\$992,150	\$995,376	\$3,226	0.33%
Health Insurance EMS	\$2,399,691	\$2,340,000	\$2,636,488	\$296,488	12.67%
Family Medical Leave - Ins	-	\$74,898	\$74,898	-	-
Worker's Compensation EMS	\$427,628	\$501,158	\$565,000	\$63,842	12.74%
Pension EMS	\$1,899,709	\$1,901,791	\$1,965,764	\$63,973	3.36%
Salaries EP	\$174,155	\$186,254	\$397,230	\$210,976	113.27%
Vision Plan EP	\$78	\$80	\$120	\$40	50.00%
Dental Plan EP	\$1,396	\$1,220	\$2,010	\$790	64.75%
Fica Tax EP	\$12,640	\$14,248	\$28,998	\$14,750	103.52%
Health Insurance	\$41,188	\$36,000	\$60,361	\$24,361	67.67%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Pension EP	\$48,054	\$34,457	\$69,744	\$35,287	102.41%
EOC Dispatchers Salaries	\$3,374,190	\$3,929,723	\$3,988,219	\$58,496	1.49%
Vision Plan	\$1,675	\$1,960	\$2,160	\$200	10.20%
Dental Plan EC	\$29,705	\$29,890	\$36,180	\$6,290	21.04%
FICA Tax EC	\$245,027	\$304,144	\$291,140	-\$13,004	-4.28%
Health Insurance EC	\$917,632	\$882,000	\$1,073,118	\$191,118	21.67%
Pension EC	\$587,504	\$655,410	\$676,167	\$20,757	3.17%
Salaries LEPC	\$62,978	\$75,873	\$73,931	-\$1,942	-2.56%
Vision Plan LEPC	\$39	\$40	\$40	-	-
Dental Plan	\$706	\$610	\$670	\$60	9.84%
FICA Tax	\$4,547	\$5,804	\$5,397	-\$407	-7.01%
Health Insurance	\$19,893	\$18,000	\$19,872	\$1,872	10.40%
Pension LEPC	\$11,263	\$14,037	\$12,949	-\$1,088	-7.75%
Total Personnel	\$23,436,232	\$24,984,627	\$26,705,548	\$1,720,921	6.89%
Professional Services					
Legal EMS	\$6,790	\$15,000	\$15,000	-	-
Other Prof Serv - Well EMS	\$87,968	\$114,775	\$107,275	-\$7,500	-6.53%
Other Professional Serv EMS	\$2,395	\$18,500	\$3,500	-\$15,000	-81.08%
Other Prof Serv - Comp - 54444	-	\$2,200	\$2,200	-	-
Other Professional Ser-Grant EP	\$42,820	-	-	-	-
Total Professional Services	\$139,972	\$150,475	\$127,975	-\$22,500	-14.95%
Other Contractual Services					
Telephone EMS	\$67,971	\$68,160	\$64,140	-\$4,020	-5.90%
Telephone - Mobile EMS	\$85,498	\$88,224	\$90,000	\$1,776	2.01%
Mobile Data Connectivity - 585	-	\$9,800	-	-\$9,800	-100.00%
Postage EMS	\$557	\$400	\$400	-	-
Utilities - Electric - 5710	\$135,386	\$127,764	\$136,764	\$9,000	7.04%
Utilities - Fuel EMS	\$17,274	\$21,600	\$21,360	-\$240	-1.11%
Building Rentals EMS	\$50,110	\$89,040	\$88,440	-\$600	-0.67%
Insurance EMS	\$233,906	\$294,662	\$299,080	\$4,418	1.50%
Office Equipment Maint. EMS	\$2,143	\$1,850	\$2,010	\$160	8.65%
Computer Equip Maint EMS	\$308,596	\$539,488	\$748,487	\$208,999	38.74%
Paramedic Equip Maint EMS	\$242,457	\$115,815	\$59,125	-\$56,690	-48.95%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Vehicle Maintenance - 5660	\$109,225	\$79,050	\$82,050	\$3,000	3.80%
Facilities Maintenance EMS	\$192,521	\$211,299	\$318,316	\$107,017	50.65%
Communications Maint EMS	\$4,310	\$45,250	\$45,250	-	-
Maint - Collection & Other EMS	\$9,775	\$9,775	\$14,535	\$4,760	48.70%
SBITA Financing Principal	\$41,050	\$52,000	-	-\$52,000	-100.00%
Printing & Binding EMS	\$929	\$1,000	\$1,000	-	-
Advertising EMS	\$469	\$5,000	\$5,000	-	-
Contr Services - Utilities EMS	\$6,374	\$7,704	\$8,220	\$516	6.70%
Cost Reimbursement - Cont Sr	-	-	\$4,174	\$4,174	-
Communications EP	\$17,041	\$17,940	\$17,940	-	-
Postage & Freight	\$4	\$75	\$75	-	-
Utilities EP	\$106,690	\$103,000	\$109,000	\$6,000	5.83%
Utilities - Fuel EP	\$3,180	\$5,000	\$5,000	-	-
Insurance EP	\$19,657	\$24,768	\$25,750	\$982	3.96%
Repairs and Maintenance EP	\$142,455	\$280,882	\$292,295	\$11,413	4.06%
Computer Software Maint EP	\$12,954	\$19,200	\$26,320	\$7,120	37.08%
SBITA Financing Principal EP	\$9,234	\$13,300	-	-\$13,300	-100.00%
Other Contractual Ser EP	\$49,884	\$51,600	\$54,180	\$2,580	5.00%
Communications EC	\$34,937	\$39,504	\$39,240	-\$264	-0.67%
Postage & Freight EC	-	\$200	\$600	\$400	200.00%
Insurance EC	-	-	\$6,000	\$6,000	-
Repairs and Maintenance	\$118,292	\$42,061	\$193,427	\$151,366	359.87%
Computer Software Maint EC	\$174,661	\$217,375	\$223,463	\$6,088	2.80%
SBITA Financing Principal EC	\$6,618	-	-	-	-
Advertising EC	\$35,145	\$43,000	\$43,000	-	-
Other Contractual Services EC	\$7,349	\$24,900	\$24,900	-	-
Communications LEPC	\$1,012	\$1,380	\$1,380	-	-

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Repair & Maintenance LEPC	\$210	\$200	\$200	-	-
Total Other Contractual Services	\$2,247,875	\$2,652,266	\$3,051,121	\$398,855	15.04%
Supplies					
Office Supplies EMS	\$6,830	\$5,500	\$5,500	-	-
Office Supplies - Copying EMS	\$1,485	\$1,500	\$1,500	-	-
Fuel - Vehicles EMS	\$132,394	\$145,013	\$145,013	-	-
Janitorial Supplies EMS	\$16,396	\$12,900	\$14,400	\$1,500	11.63%
Dues & Subscriptions -6140	\$1,469	\$2,000	\$2,000	-	-
Uniforms EMS	\$96,193	\$157,900	\$165,248	\$7,348	4.65%
Computer Parts EMS	\$7,179	\$7,500	\$7,500	-	-
Equipment - Parts EMS	\$24,124	\$25,438	\$27,658	\$2,220	8.73%
Vehicle - Tires EMS	\$9,822	\$10,000	\$10,000	-	-
Vehicle - Parts EMS	\$62,997	\$61,188	\$51,338	-\$9,850	-16.10%
Facilities - Parts EMS	\$39,916	\$22,250	\$52,250	\$30,000	134.83%
Communications - Parts EMS	\$9,980	\$6,920	\$6,920	-	-
Pats - Collection & Other EMS	\$605	\$500	\$500	-	-
Sm. Computer Equipment EMS	\$156,048	\$160,060	\$120,850	-\$39,210	-24.50%
Office Equipment EMS	-	\$2,500	\$2,500	-	-
Paramedic Equipment EMS	\$46,653	\$39,888	\$192,364	\$152,476	382.26%
Tools & Sm Equipment - 5670	\$5,718	\$5,000	\$5,000	-	-
Facilities Sm Equipment EMS	\$30,823	\$37,150	\$36,400	-\$750	-2.02%
Communication Sm Equip EMS	\$3,678	\$4,325	\$4,325	-	-
Training Sm Equipment EMS	\$12,261	\$9,350	\$6,750	-\$2,600	-27.81%
Paramedic Supplies EMS	\$319,293	\$307,591	\$321,800	\$14,209	4.62%
Supplies - Training 7514	\$625	\$7,300	\$10,810	\$3,510	48.08%
Office/Operating Supplies EP	\$448	\$2,500	\$1,500	-\$1,000	-40.00%
Fuel EP	\$1,895	\$2,043	\$2,043	-	-
Dues & Subscriptions EP	\$1,960	\$3,130	\$3,130	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Uniforms EP	\$2,349	\$2,740	\$540	-\$2,200	-80.29%
Maintenance & Repairs Parts EP	\$7,578	\$21,500	\$18,000	-\$3,500	-16.28%
Tools and Small Equipment	\$24,973	\$6,500	\$34,900	\$28,400	436.92%
Sm Computer Equipment EP	\$6,090	\$9,600	\$9,600	-	-
Office/Operating Supplies EC	\$4,858	\$4,000	\$4,000	-	-
Fuel EC	\$3,367	\$5,787	\$2,961	-\$2,826	-48.83%
Dues & Subscriptions EC	\$4,733	\$6,175	\$7,175	\$1,000	16.19%
Uniforms EC	\$8,107	\$47,490	\$34,890	-\$12,600	-26.53%
Maintenance & Repairs - Parts EC	\$3,404	\$33,520	\$43,125	\$9,605	28.65%
Tools and Small Equipment EC	\$59,283	\$39,444	\$49,474	\$10,030	25.43%
Sm. Computer Equipment EC	\$16,513	-	-	-	-
Office/Operating Supplies LEPC	-	\$300	\$300	-	-
Fuel LEPC	\$240	\$500	\$500	-	-
Maintenance & Repairs Parts LEPC	\$66	\$100	\$100	-	-
Total Supplies	\$1,130,353	\$1,217,102	\$1,402,864	\$185,762	15.26%
Programs and Projects					
Programs and Projects EMS	\$12,733	\$14,000	\$14,000	-	-
Miscellaneous - 6310	\$395	\$750	\$750	-	-
Programs and Projects EP	\$1,085	\$135,000	\$145,000	\$10,000	7.41%
Programs and Projects EC	\$6,579	\$7,500	\$7,500	-	-
Total Programs and Projects	\$20,792	\$157,250	\$167,250	\$10,000	6.36%
Training and Travel					
Seminars and Conf. EMS	\$15,448	\$22,040	\$19,290	-\$2,750	-12.48%
Tuition & Training EMS	\$50,161	\$47,400	\$49,900	\$2,500	5.27%
Inhouse Training EMS	\$18,394	\$18,400	\$19,050	\$650	3.53%
Travel EMS	\$11,760	\$24,040	\$22,290	-\$1,750	-7.28%
Travel - 6420	\$34,538	\$34,830	\$30,030	-\$4,800	-13.78%
Travel - Grant EMS	\$10,377	-	-	-	-
Seminars/Conferences/Training EP	\$4,522	\$6,405	\$6,405	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Inhouse training - DEMA/FEMA	\$5,719	-	-	-	-
Travel EP	\$8,032	\$15,850	\$20,210	\$4,360	27.51%
Travel - DEMA	\$7,146	-	-	-	-
Seminars/Conference/Training EC	\$32,243	\$21,720	\$24,870	\$3,150	14.50%
Mileage	-	\$250	\$250	-	-
Travel EC	\$6,161	\$26,000	\$26,000	-	-
Total Training and Travel	\$204,502	\$216,935	\$218,295	\$1,360	0.63%
Capital Outlay					
M & E - Computer - 5421	\$238,497	\$86,900	-	-\$86,900	-100.00%
M & E - Paramedic EMS	\$1,285,987	\$773,000	-	-\$773,000	-100.00%
M & E - Facilities - 5720	\$9,544	-	-	-	-
M & E Comm EMS	\$95,558	\$162,500	\$175,500	\$13,000	8.00%
M & E - Training - 7515	\$46,599	-	-	-	-
Transportation Equip - 5610	\$1,062,237	\$825,000	\$874,000	\$49,000	5.94%
Capital Outlay - SBITA EMS	\$19,463	-	-	-	-
Machinery and Equipment EP	\$10,847	\$84,000	-	-\$84,000	-100.00%
M & E - Grant EP	-	\$65,000	-	-\$65,000	-100.00%
Machinery and Equipment EC	\$115,935	\$323,732	\$17,730	-\$306,002	-94.52%
Total Capital Outlay	\$2,884,667	\$2,320,132	\$1,067,230	-\$1,252,902	-54.00%
Other Financing					
SBITA Interest EMS	\$1,967	-	-	-	-
SBITA Interest EP	\$188	\$320	-	-\$320	-100.00%
Interest Expense-SBITA	\$135	-	-	-	-
Total Other Financing	\$2,290	\$320	-	-\$320	-100.00%
Total Expenditures	\$30,066,683	\$31,699,107	\$32,740,283	\$1,041,176	3.28%



Initiative #1 - Public Safety Vehicles - \$902,000

Public Safety is requesting

- Replace seven EMS response vehicles that are beyond replacement guidelines (\$120k ea, \$840k)
- Upfit two EMS admin vehicles (\$17k ea, \$34k)
- Purchase one Bobcat mower (\$13k)
- Purchase one enclosed utility trailer (\$15k)



Initiative #2 - Emergency Management / Emergency Communications facility upgrades - costs are in both operating and capital budgets

This initiative addresses the following projects

Underfloor HVAC System Replacement — Replacement of three, 25-ton, water source heat pump units that serve the main call center/dispatch area in the Public Safety Complex. The units were installed when the facility was constructed in 2008 and are beginning to fail. (\$441,000 in Capital)



EOC / EM Office modification — Modify an existing storage room adjacent to the EOC area into an office space for the Deputy Director - EM (\$20,000)



EC / EM BDA project — With the P25 communications upgrade, it was recently discovered that there is considerable degradation in radio reception within the 911 Center. This affects portable radio back-up communications, which is the initial response to radio console failure. (\$70,000)

EOC area phone upgrades — The existing phones at all seats within the EOC area lack current functionality. We request to replace all phones with programmable phones similar to those used in county offices. (\$8,400)

EC flooring — We are requesting to place new flooring in the hallway areas of the Emergency Communications hallways. (\$32k)

Initiative #3 - Medical Equipment Replacement - \$130,000

EMS - This initiative replaces video laryngoscopy devices, existing devices are at the end of life, the current vendor has a replacement model that has not been well received in the pre-hospital environment, and staff is trialing other devices. (\$130,000)



Initiative #4 - Tower Replacement at South Coastal - \$100,000

EC — During inspection of the tower site at South Coastal Regional Wastewater Facility, it was discovered that the existing tower was structurally compromised. Recommend replacement with a 300' self-supporting tower. (\$100,000)



Initiative #5 - Paramedic Station - \$1,700,000 (in the Capital Projects budget)

EMS - Paramedic Stations in Lincoln, Milton, and Roxana are proposed to begin over the next several years. Lincoln, Medic 101, is expected to go to bid in FY 2026 and construction to be completed in FY 2027.



Recorder of Deeds

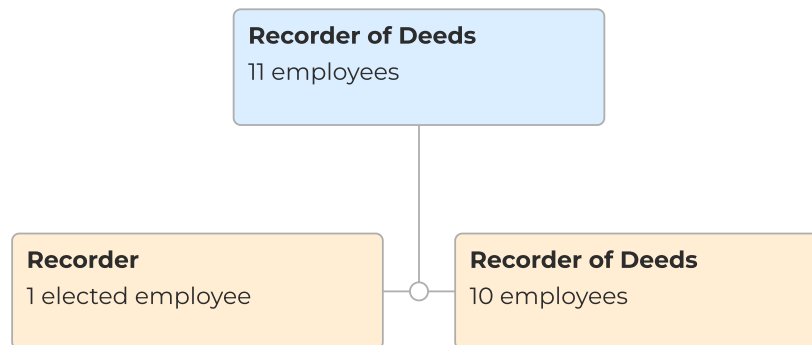
Alexandra Reed Baker, Recorder of Deeds

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.




Personnel Summary



Prior Year's Success

1. Recorded and processed 17,282 deed documents
2. Recorded a total of 48,583 documents; of which 73% were filed electronically
3. Continued indexing old deed books, 60 additional old deed books have been indexed
4. Continued verifying old deed books, 73 additional old deed books have been verified and are available to the public online
5. Registered an additional 4,565 users for recording notifications to assist with fraud alerts; in total there are 11,421 registered users as we continue to educate the public about this service

Performance Measures

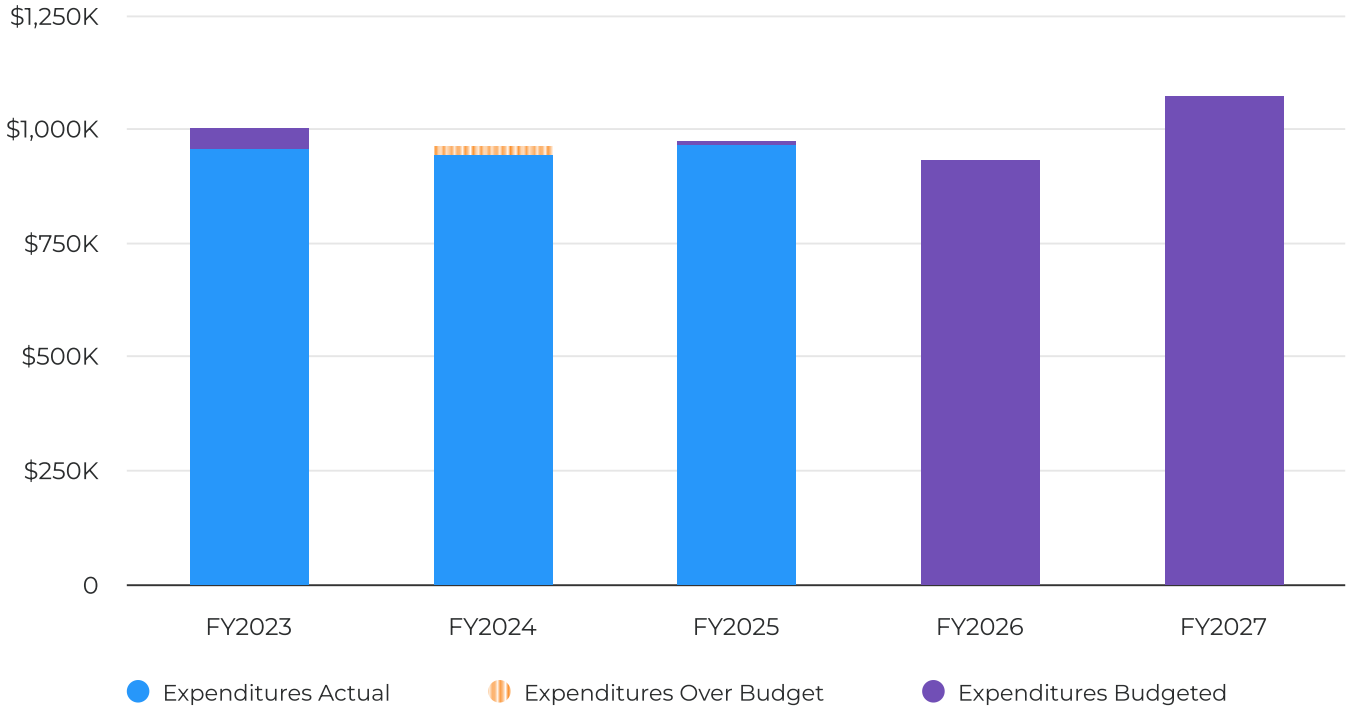
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Record all documents as efficiently as possible	Continue to increase the amount of documents recorded per staff member per year	4,450 documents processed per employee	4,858 documents processed per employee	> 4,450 documents processed per employee to date	> 4,450 documents processed per employee to date	> 4,500 documents processed per employee to date
 Enable customers immediate access to information	Add 10 additional web users to the online web portal annually	215 users added	125 users added	add > 10 users	add > 10 users	add > 10 users
 Provide services that contribute to an informed community	Maintain a 98% or higher verification percentage for recorded documents	98.5% of documents recorded with no exceptions	98% of documents recorded with no exceptions	Verify > 98% of documents recorded with no exceptions	Verify > 98% of documents recorded with no exceptions	Verify > 98% of documents recorded with no exceptions

Expenditure Summary

Total Budget: \$1,070,781

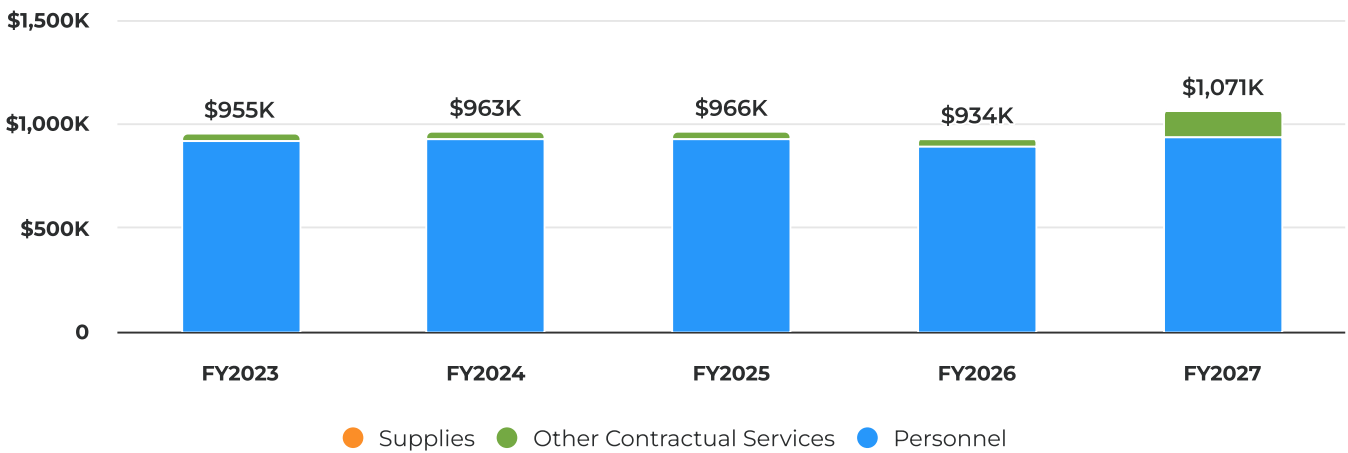
The FY 2027 budget increased \$137,000 or 16.66 percent. The increase is primarily due to costs to upgrade the software that records and stores deeds electronically.

Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

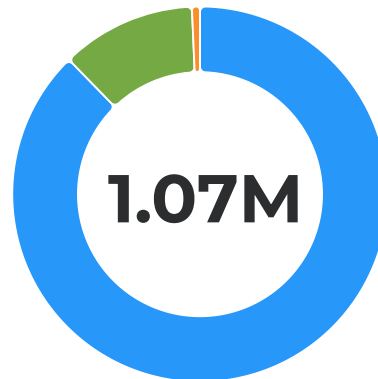


The total budget for the Recorder of Deeds in FY 2027 is \$1.1 million, representing a 14.66% increase from the FY 2026 total of \$933,870. Personnel expenses remain the largest category, increasing by \$48,571 or 5.45% to \$939,145, though



their share of the total budget decreases from 95.36% to 87.71% due to the rise in Other Contractual Services for a system upgrade that will reduce cost overtime.

FY2027 Expenditures by Object



● Personnel	\$939,145	87.71%
● Other Contractual Services	\$124,246	11.60%
● Supplies	\$7,390	0.69%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$555,270	\$543,341	\$570,703	\$27,362	5.04%
Vision Plan	\$445	\$440	\$440	-	-
Dental Plan	\$8,117	\$6,710	\$7,370	\$660	9.84%
FICA Tax	\$39,347	\$41,565	\$41,661	\$96	0.23%
Health Insurance	\$229,447	\$198,000	\$219,015	\$21,015	10.61%
Pension	\$95,586	\$100,518	\$99,956	-\$562	-0.56%
Total Personnel	\$928,211	\$890,574	\$939,145	\$48,571	5.45%
Other Contractual Services					
Communications	\$1,134	\$1,200	\$1,200	-	-
Postage & Freight	\$1,613	\$2,600	\$2,600	-	-
Insurance	\$213	\$269	\$275	\$6	2.23%
Repairs and Maintenance	\$741	\$2,600	\$2,600	-	-
Computer Software Maint	\$27,336	\$28,287	\$117,571	\$89,284	315.64%
Total Other Contractual Services	\$31,036	\$34,956	\$124,246	\$89,290	255.44%
Supplies					
Office/Operating Supplies	\$3,709	\$4,000	\$4,000	-	-
Dues & Subscriptions	\$316	\$330	\$390	\$60	18.18%
Tools and Small Equipment	\$2,988	\$2,000	\$1,000	-\$1,000	-50.00%



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Sm. Computer Equipment - 5422	-	\$2,010	\$2,000	-\$10	-0.50%
Total Supplies	\$7,013	\$8,340	\$7,390	-\$950	-11.39%
Total Expenditures	\$966,260	\$933,870	\$1,070,781	\$136,911	14.66%



Records Management

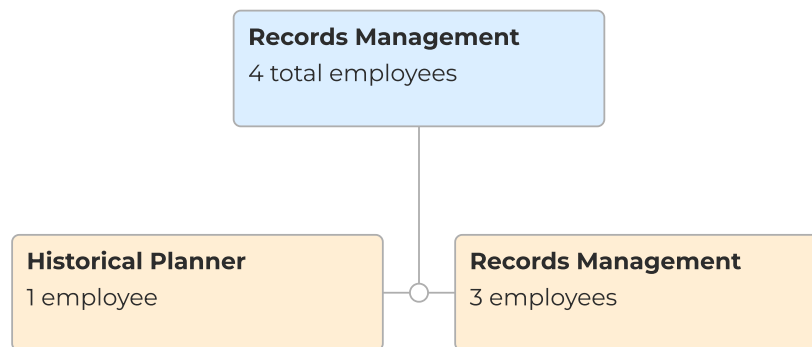
Dan Parsons, Historic Preservation/Records Manager

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 records to the Delaware Public Archives; and destroy records once they have met their legal retention period.

Mission

To assist departments with the proper management of files created, to help determine their proper disposition in the most efficient and cost-effective way possible.



Personnel Summary



Prior Year's Success

1. Transported 497 boxes for permanent storage at the Delaware Public Archives (DPA)
2. Continued the process of digitizing and indexing building permits for the Planning and Zoning OnBase system, over 11,000 scanned for the year 2004, indexed and combined with certificate of occupancy files, for a total of 190 boxes from Planning and Zoning shipped to the DPA this year
3. Continued collaboration with archivists from the DPA regarding Sussex County files and indices, and training for the new digital records policy
4. Worked with Assessment to collect all the files pertaining to property reassessment; worked with Emergency Operations, Engineering Administration, Utility Permits, and others to organize and remove files
5. Continued the reorganization of the files held at the Records Center; made headway with Engineering files, Planning and Zoning files, Accounting files, and Human Resources files for both regular staff and EMS

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 Process, prepare and digitize Sussex County records and transport them to the Delaware Public Archives for proper destruction.	Procure scanning equipment to digitize files. Index 500 boxes of files and send them to the DPA for destruction.	1,562 boxes transferred to DPA	497 boxes transferred to DPA	>1,500 boxes to DPA	>1,500 boxes to DPA	DPA not longer taking files, image and destroy 500 boxes this year
 Enable internal customers immediate access to information through digitization	Digitize at least 12,000 records annually	12,723 permits scanned this year	Digitized over 35,000 records and standardized the physical storage of over 400 boxes of files	Digitize >12,000 records	Digitize 3 years of records for P&Z, and additional files as needed	Continue to digitize building permits and other County files (BOA, HR, etc.)
 Work with the Delaware Public Archives to offer training for State records digital standards.	Travel to DPA for training and have DPA staff offer remote training at the West Complex	New measure	New measure	New measure	New measure	Work with DPA staff to plan training sessions (number to be determined).

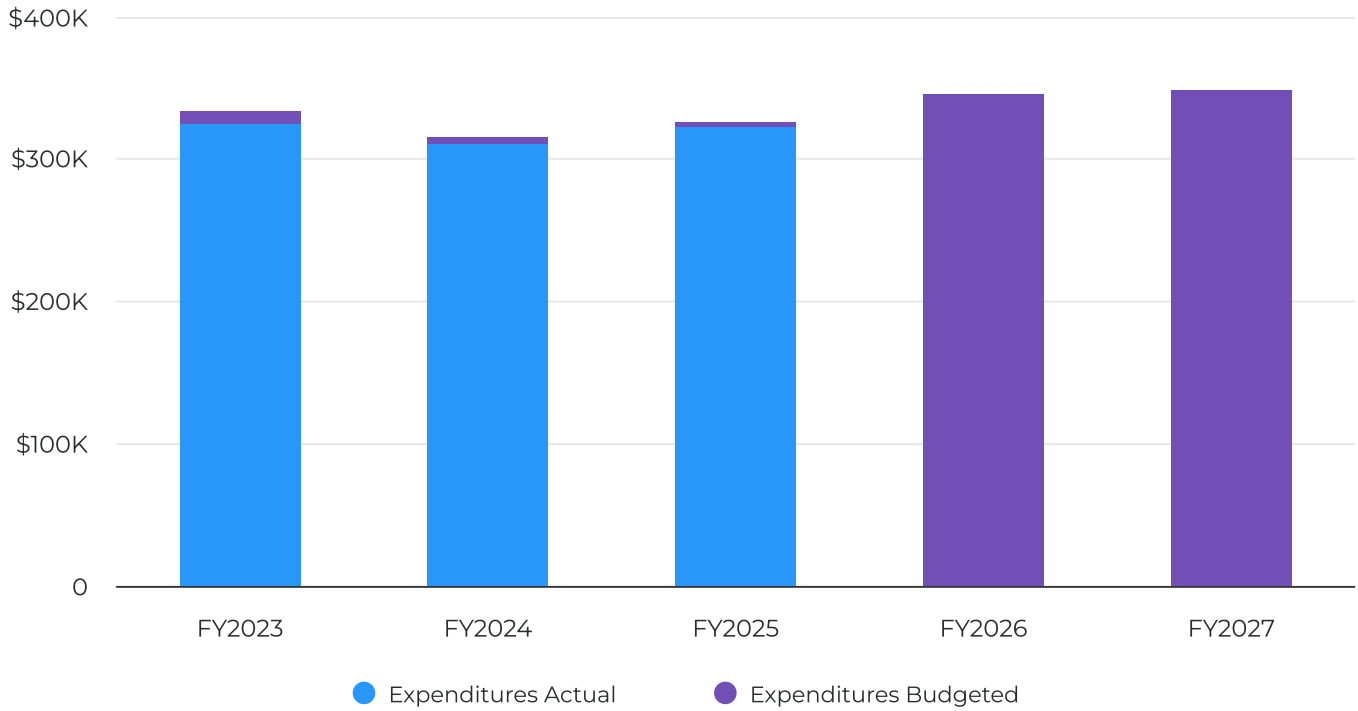
Expenditure Summary

Total Budget: \$349,014

The FY 2027 budget increased \$3,000, or 0.91 percent. This increase is due to increased personnel costs and travel expenses, offset by a decrease in supplies.

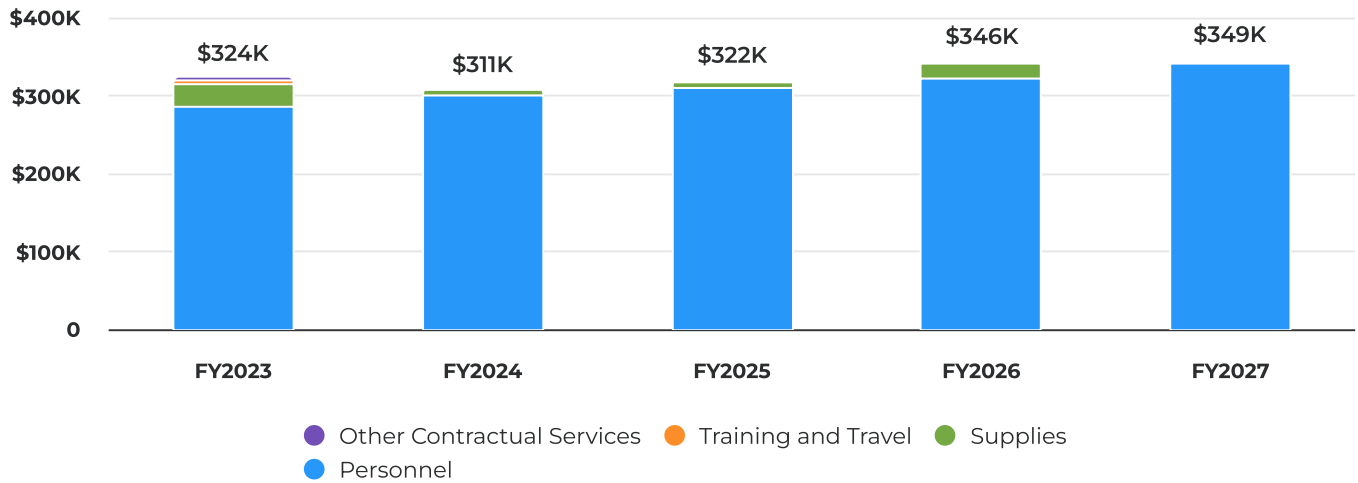


Budgeted and Historical Expenditures Across Division



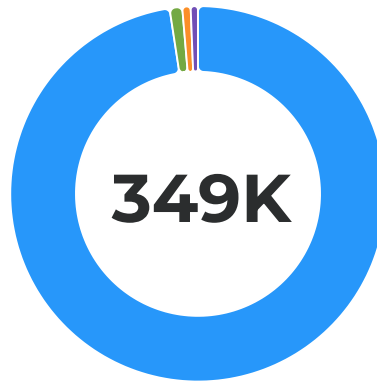
Expenditures by Expense Type

Budgeted and Historical Expenditures by Type



In FY 2027, the total budget for Records Management increased slightly by 0.91% to \$349,014 compared to FY 2026's \$345,866. The largest expenditure category remained Personnel, which grew by 5.54% to \$340,571, now representing 97.58% of the total budget, up from 93.3% in the previous year.

FY2027 Expenditures by Object



● Personnel	\$340,571	97.58%
● Training and Travel	\$3,778	1.08%
● Other Contractual Services	\$2,485	0.71%
● Supplies	\$2,180	0.62%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$181,580	\$196,677	\$206,777	\$10,100	5.14%
Vision Plan	\$156	\$160	\$160	-	-
Dental Plan	\$2,825	\$2,440	\$2,680	\$240	9.84%
FICA Tax	\$12,631	\$15,045	\$15,095	\$50	0.33%
Health Insurance	\$79,362	\$72,000	\$79,643	\$7,643	10.62%
Pension	\$34,150	\$36,385	\$36,216	-\$169	-0.46%
Total Personnel	\$310,705	\$322,707	\$340,571	\$17,864	5.54%
Other Contractual Services					
Communications	\$493	\$515	\$515	-	-
Insurance	\$941	\$1,186	\$1,250	\$64	5.40%
Repairs and Maintenance	\$728	-	-	-	-
Computer Software Maint	-	\$720	\$720	-	-
Total Other Contractual Services	\$2,162	\$2,421	\$2,485	\$64	2.64%
Supplies					
Office / Operating Supplies	\$5,464	\$8,303	\$1,680	-\$6,623	-79.77%
Fuel	\$175	\$300	\$300	-	-
Maintenance & Repairs Parts	-	\$200	\$200	-	-
Tools and Small Equipment	\$440	\$9,495	-	-\$9,495	-100.00%
Total Supplies	\$6,079	\$18,298	\$2,180	-\$16,118	-88.09%
Training and Travel					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Seminars/Conferences/Training	\$898	\$2,440	\$1,598	-\$842	-34.51%
Travel	\$2,228	-	\$2,180	\$2,180	-
Total Training and Travel	\$3,126	\$2,440	\$3,778	\$1,338	54.84%
Total Expenditures	\$322,071	\$345,866	\$349,014	\$3,148	0.91%

Register of Wills

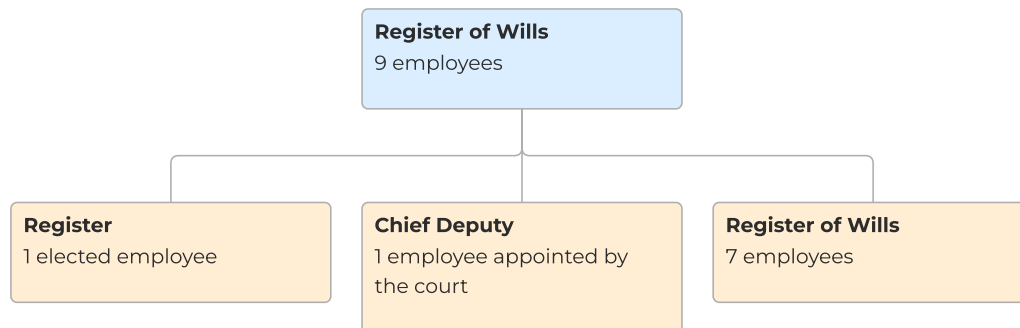
Gregory Fuller, Sr., Register of Wills

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.




Personnel Summary



Prior Year's Success

1. Conducted 16 helpful-tip seminars during the last fiscal year; Register, Gregory Fuller, Sr., held these with various organizations who requested the seminars
2. Held quarterly helpful-tip seminars at the Georgetown Public Library, which are open for the public to attend, where Mr. Fuller explains the importance of having a Will in place and continues to promote the Will Safekeeping program offered to the public
3. Implemented a more efficient front-end process by assigning one staff member to greet customers, identify their needs, and direct them to the appropriate clerk
4. Repurposed the vacant space previously used by the law library to create a more private area for assisting customers who are filing inventories
5. Added bilingual clerks to better serve members of the Spanish-speaking community
6. Collaborated with the Recorder of Deeds and Assessment departments to ensure all staff had a clear understanding of the new Transfer on Death Deed legislation and how it would be implemented across departments
7. Coordinated with Sussex County Department of Public Safety to obtain an AED machine and a Stop the Bleed kit for the office, and to arrange CPR and AED training for the entire staff

Performance Measures

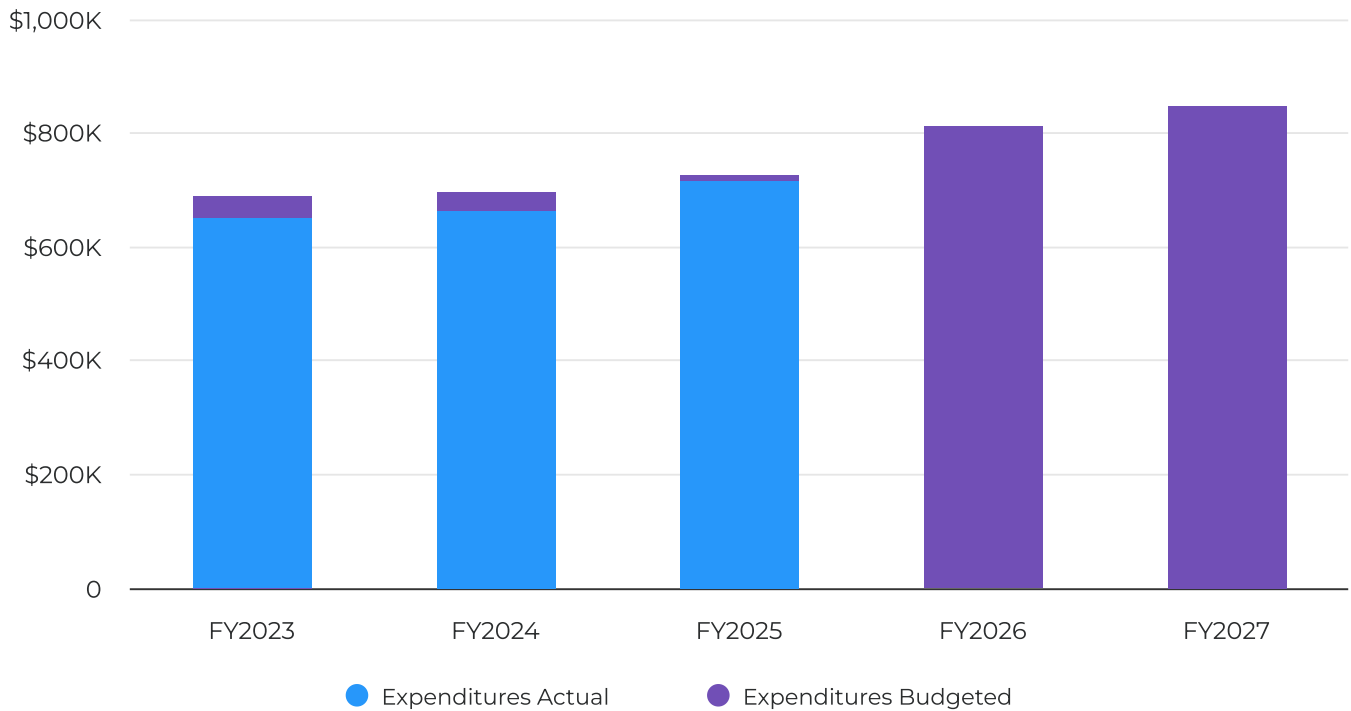
Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 Target
 To maintain the County's strong financial position	Increase yearly revenue by 3% annually through timely processing probate and non-probate estates and cleaning up old estates	6% increase in revenue \$1,992,419	13% decrease in revenue \$1,743,188	>3% increase in revenue	>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	20 activities were held	19 activities were held	hold 12 different activities	hold 12 different activities	hold 12 different activities
	Reduce wait times for appointments from 8-10 weeks to 4-6 weeks.	new measure	7 weeks	new measure	Reduce wait times for appointments from 7-8 weeks to 5-6 weeks.	Reduce wait times for appointments from 7-8 weeks to 4-6 weeks.
 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 estate sent to DPA	2 years of estate sent to DPA	send 2 years of estates to DPA	send 2 years of estates to DPA	send 2 years of estates to DPA

Expenditure Summary

Total Budget: \$847,820

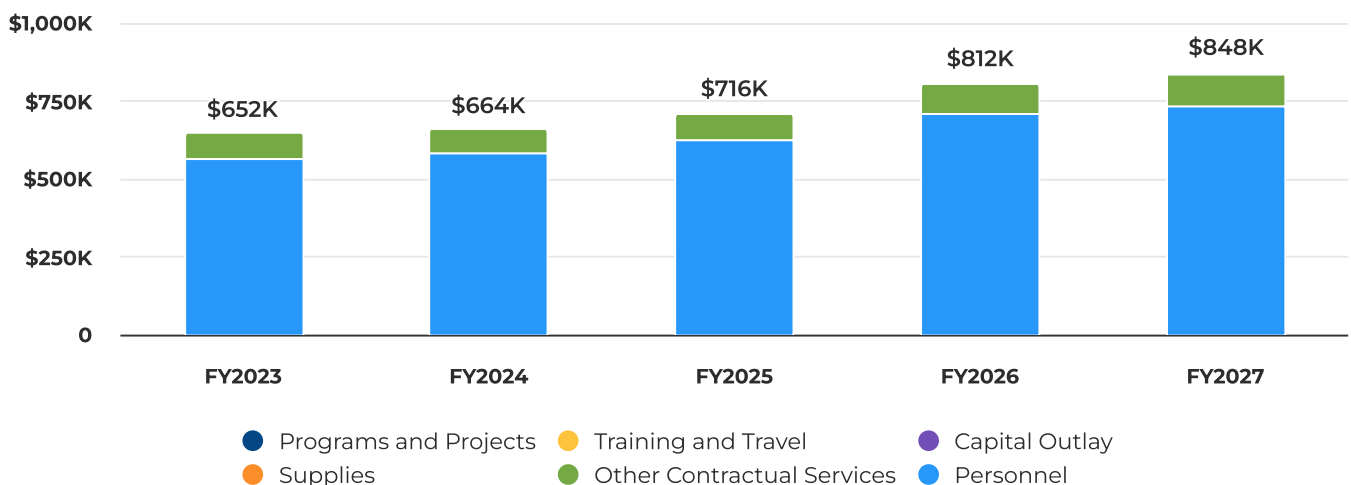
The FY 2027 budget increased \$36,000, or 4.46 percent. The increase is a result of purchasing an additional fire safe cabinet for storing documents, and personnel costs such as health insurance.

Budgeted and Historical Expenditures



Expenditures by Expense Type

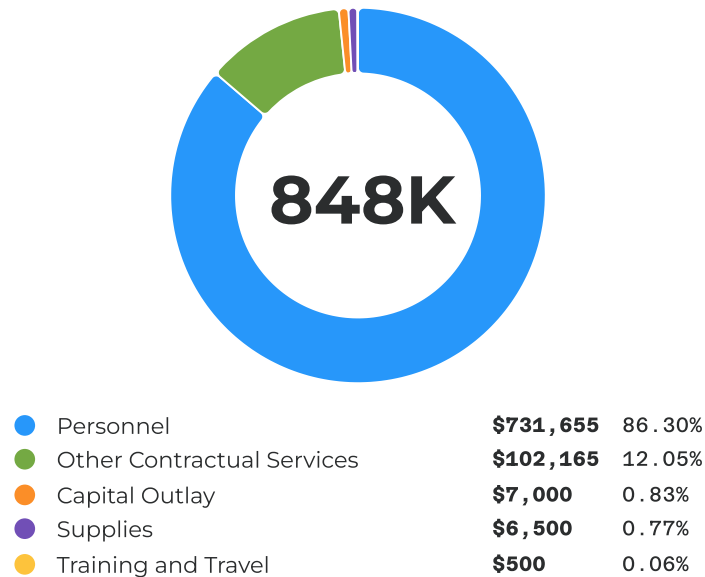
Budgeted and Historical Expenditures by Type



The total budget for the Register of Wills in FY 2027 is \$847,820, representing a 4.46% increase from the FY 2026 total of \$811,603. Personnel remains the largest expenditure category, accounting for 86.3% of the total budget at \$731,655. This is an increase of \$26,546 or 3.76% compared to FY 2026.

Capital Outlay appears in FY 2027 with a budget of \$7,000 for the purchase of an additional fire-proof safe.

FY2027 Expenditures by Object



For the Register of Wills, Fiscal Year Expenditures by Object are distributed as follows: Personnel costs account for \$731,655, representing 86.3% of the total expenditures. Other Contractual Services amount to \$102,165, which is 12.05%. Capital Outlay expenses are \$7,000, making up 0.83%. Supplies cost \$6,500, or 0.77%, and Training and Travel expenses total \$500, comprising 0.06% of the expenditures.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Register of Wills Salaries	\$368,574	\$426,171	\$437,465	\$11,294	2.65%
Vision Plan	\$309	\$360	\$360	-	-
Dental Plan	\$5,634	\$5,490	\$6,030	\$540	9.84%
FICA Tax	\$26,095	\$32,602	\$31,935	-\$667	-2.05%
Health Insurance	\$156,461	\$162,000	\$179,245	\$17,245	10.65%
Pension	\$67,952	\$78,486	\$76,620	-\$1,866	-2.38%
Total Personnel	\$625,025	\$705,109	\$731,655	\$26,546	3.76%
Other Contractual Services					
Communications	\$158	\$1,440	\$1,440	-	-
Postage & Freight	\$2,866	\$3,500	\$3,500	-	-
Rental and Leases	\$12,000	\$12,000	\$12,000	-	-
Insurance	\$202	\$254	\$275	\$21	8.27%

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Repairs and Maintenance	\$1,485	\$5,650	\$5,650	-	-
Computer Software Maint	\$19,360	\$18,350	\$21,000	\$2,650	14.44%
Printing & Binding	\$8,462	\$8,300	\$8,300	-	-
Advertising	\$40,995	\$50,000	\$50,000	-	-
Total Other Contractual Services	\$85,527	\$99,494	\$102,165	\$2,671	2.68%
Supplies					
Office / Operating Supplies	\$3,992	\$5,000	\$5,000	-	-
Dues & Subscriptions	\$90	-	-	-	-
Tools and Small Equipment	\$1,249	\$1,500	\$1,500	-	-
Total Supplies	\$5,331	\$6,500	\$6,500	-	-
Training and Travel					
Mileage	-	\$500	\$500	-	-
Total Training and Travel	-	\$500	\$500	-	-
Capital Outlay					
Machinery and Equipment	-	-	\$7,000	\$7,000	-
Total Capital Outlay	-	-	\$7,000	\$7,000	-
Total Expenditures	\$715,883	\$811,603	\$847,820	\$36,217	4.46%

Safety and Security

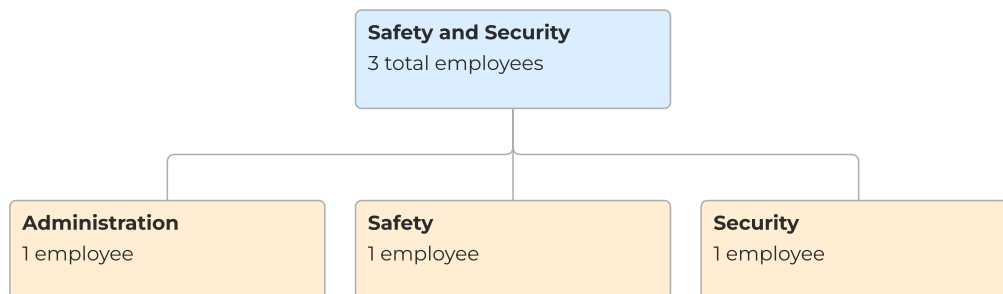
Ron Verosko, Manager of Safety and Security

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 for raising personal awareness and protecting the lives and property of employees and visitors to County facilities.

Mission

To partner with each division in building safety and security programs and develop a culture that will aid in ensuring the overall reduction of both workplace injuries and recognized hazards, while ensuring ongoing compliance with established safety standards.



Personnel Summary



Prior Year's Success

1. Experienced an OSHA Total Recordable Case Rate of 3.5 which is 28% better than the National Average for our sector
2. Experienced an OSHA Lost-time Case Rate of 1.4 which is 38% better than the National Average for our sector
3. Provided training, educational, and operational outreach opportunities including Accident and Incident Investigation, Prevention and Reporting, Completed Paramedic Serious Injury & Fatality (SIF) Risk Assessment Exercise and Training, EMS Fleet Risk Assessment and Motor Vehicle Policy Harmonization, Emergency Planning and Preparedness — Emergency Evacuation, Introduction of 6S Housekeeping and Safety Model to Environmental Services operations, Participation in OSHA Focus Four Education Meeting for Engineering Department Staff, Successful 2025 State of Delaware Workers' Compensation Safety Inspection without Significant Findings, Positive Safety Scorecard Results — Key Performance Indicators (NAICS 92)

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 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 per year	4	6	Perform 4 Reviews	Perform 4 Reviews	Perform 6 Reviews
	Administer programs aimed at an annual OSHA Total Recordable Case Rate at 25% or better than the National Average for Public Sector entities.	28% Better-Target Exceeded	28% Better-Target Met	>25% better than the national average	>25% better than the national average	>25% better than the national average
 To reduce injury and illness rates by focusing on the 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	Actual 0.774 - Target Met	Actual 1.047	Obtain a rating of 1 or less	Obtain a rating of 1 or less	Obtain a rating of 1 or less

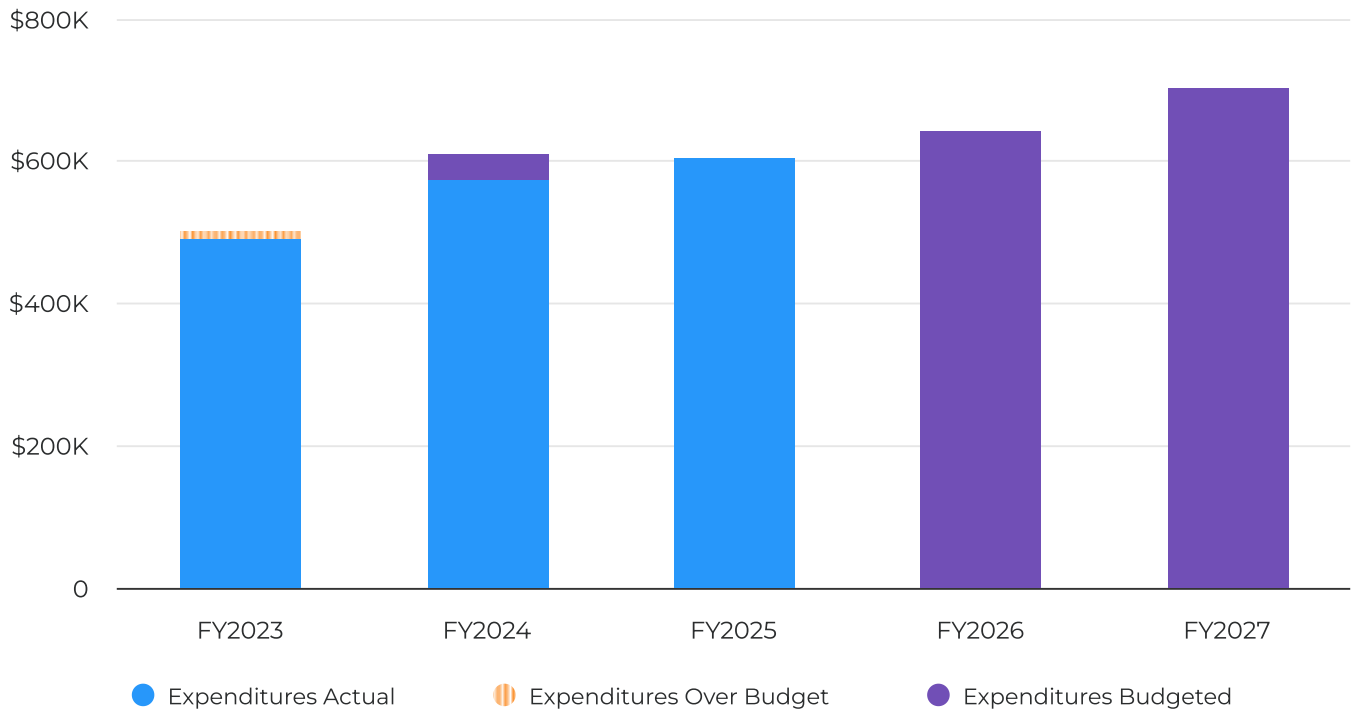
Expenditure Summary

Total Budget: \$702,132

The FY 2027 budget increased \$61,000 or 9.57 percent. The increase is due to the purchase of a building notification alert system, increased costs for contracted security officers and personnel related costs.

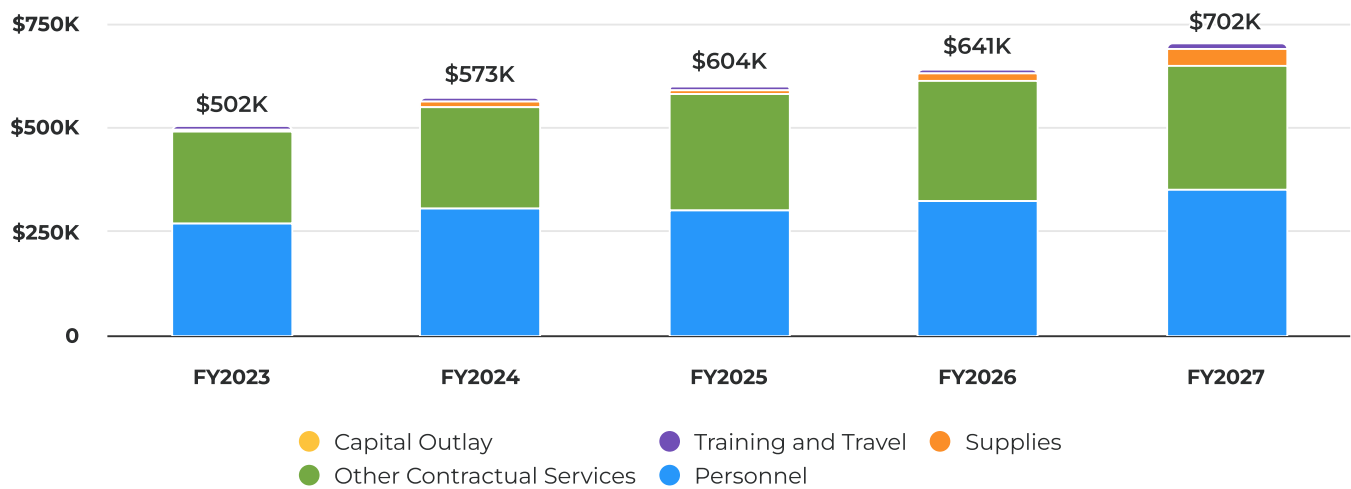


Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

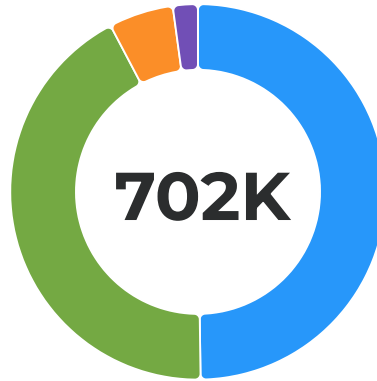


The total budget for Safety and Security in FY 2027 is \$702,132, representing a 9.57% increase from the FY 2026 total of \$640,796. Personnel remains the largest expenditure category at \$349,496, accounting for 49.78% of the total budget. This is an increase of \$24,308 or 7.48% compared to FY 2026, where Personnel was \$325,188 and 50.75% of the total.

Other Contractual Services is the second largest category, with a budget of \$298,460 in FY 2027, making up 42.51% of the total. This category increased by \$10,193 or 3.54% from the FY 2026 amount of \$288,267, which was 44.99% of the total budget. This increase is due to the increased costs for contracted security officers.



FY2027 Expenditures by Object



● Personnel	\$349,496	49.78%
● Other Contractual Services	\$298,460	42.51%
● Supplies	\$39,032	5.56%
● Training and Travel	\$15,144	2.16%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$261,587	\$284,195	\$315,465	\$31,270	11.00%
Cost Reimbursement - Salaries	-\$84,672	-\$89,273	-\$98,212	-\$8,939	10.01%
Vision Plan	\$117	\$120	\$120	-	-
Dental Plan	\$2,119	\$1,830	\$2,010	\$180	9.84%
FICA Tax	\$19,121	\$21,740	\$23,029	\$1,289	5.93%
Health Insurance	\$59,775	\$54,000	\$59,559	\$5,559	10.29%
Pension	\$42,256	\$52,576	\$47,525	-\$5,051	-9.61%
Total Personnel	\$300,303	\$325,188	\$349,496	\$24,308	7.48%
Other Contractual Services					
Communications	\$1,563	\$1,620	\$1,620	-	-
Insurance	\$941	\$1,186	\$1,100	-\$86	-7.25%
Repairs and Maintenance	\$8,622	\$2,500	\$3,040	\$540	21.60%
Computer Software Maint	-	-	\$1,600	\$1,600	-
Other Contractual Services	\$345,964	\$362,100	\$374,970	\$12,870	3.55%
Cost Reimbursement - Cont Sr	-\$75,194	-\$79,139	-\$83,870	-\$4,731	5.98%
Total Other Contractual Services	\$281,896	\$288,267	\$298,460	\$10,193	3.54%
Supplies					



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Office / Operating Supplies	\$813	\$750	\$750	-	-
Fuel	\$2,794	\$3,900	\$3,000	-\$900	-23.08%
Dues & Subscriptions	\$1,089	\$1,000	\$1,250	\$250	25.00%
Uniforms	\$1,302	\$1,000	\$1,500	\$500	50.00%
Maintenance & Repairs Parts	\$1,509	\$2,000	\$2,000	-	-
Tools and Small Equipment	\$3,008	\$12,000	\$40,000	\$28,000	233.33%
Sm. Computer Equipment - 5422	-	\$1,200	-	-\$1,200	-100.00%
Other Supplies	\$1,382	\$1,500	\$1,500	-	-
Cost Reimbursement Supplies	-\$2,617	-\$5,031	-\$10,968	-\$5,937	118.01%
Total Supplies	\$9,279	\$18,319	\$39,032	\$20,713	113.07%
Training and Travel					
Seminars/Conferences/Training	\$6,458	\$10,000	\$17,900	\$7,900	79.00%
Travel	-	\$1,500	\$1,500	-	-
Cost Reimbursement T & E	-\$1,421	-\$2,478	-\$4,256	-\$1,778	71.75%
Total Training and Travel	\$5,037	\$9,022	\$15,144	\$6,122	67.86%
Capital Outlay					
Machinery and Equipment	\$9,749	-	-	-	-
Cost Reimbursement - Capital	-\$2,145	-	-	-	-
Total Capital Outlay	\$7,604	-	-	-	-
Total Expenditures	\$604,118	\$640,796	\$702,132	\$61,336	9.57%

Sheriff

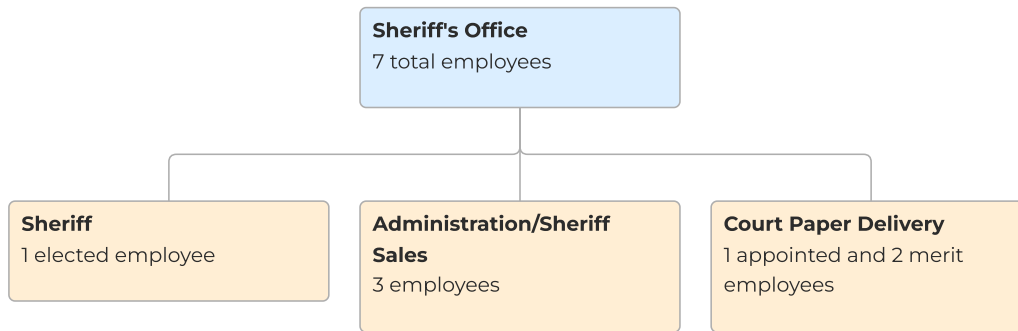
Robert T. Lee, Sheriff

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



Personnel Summary



Prior Year's Success

1. Continued improvement in turnaround time for document service
2. Stayed current in office workflow with minimal staffing
3. Continued working with Collection Division to post past-due properties for County fees

Performance Measures

Objective	Measure	FY 2024 Actual	FY 2025 Actual	FY 2025 Target	FY 2026 Target	FY 2027 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	averaged 3,420 papers average delivered by each deputy	averaged 3,950 papers delivered by each deputy	>2,858 papers delivered	>3,500 papers delivered	>3,950 papers delivered
	Increase the number of postings by 5% of delinquent properties for the Collections Division	31% increase in postings - 448 postings	38% decrease in postings - 277 postings	> 5% increase in postings	> 5% increase in postings	>5% decrease in postings
 To provide a well-qualified workforce	Keep all certifications up to date with 3 firearms training and 1 constable refresher course	3 full-time deputies 100% compliant	3 full-time deputies 100% compliant	100% compliant on all training	100% compliant on all training	100% compliant on all training

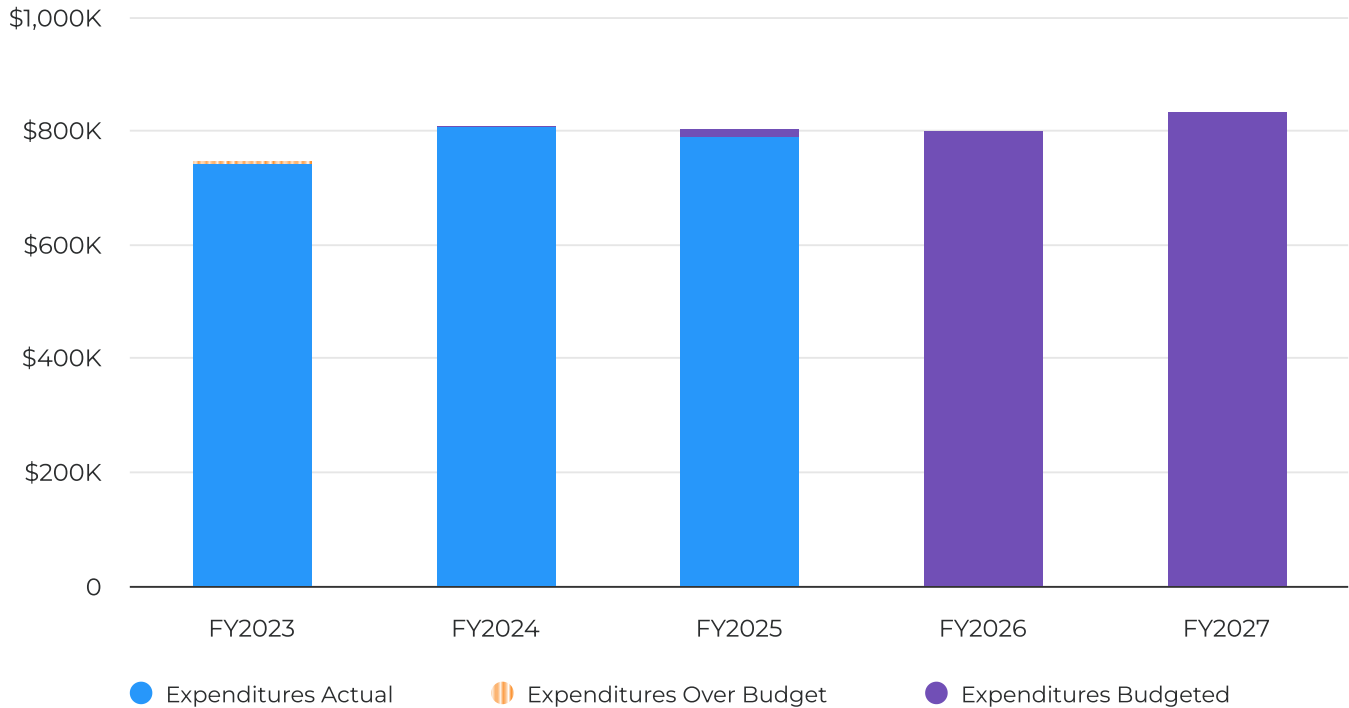
Expenditure Summary

Total Budget: \$830,773

The FY 2027 budget increased \$26,000 or 3.82 percent. This increase is due to personnel costs primarily related to health insurance.

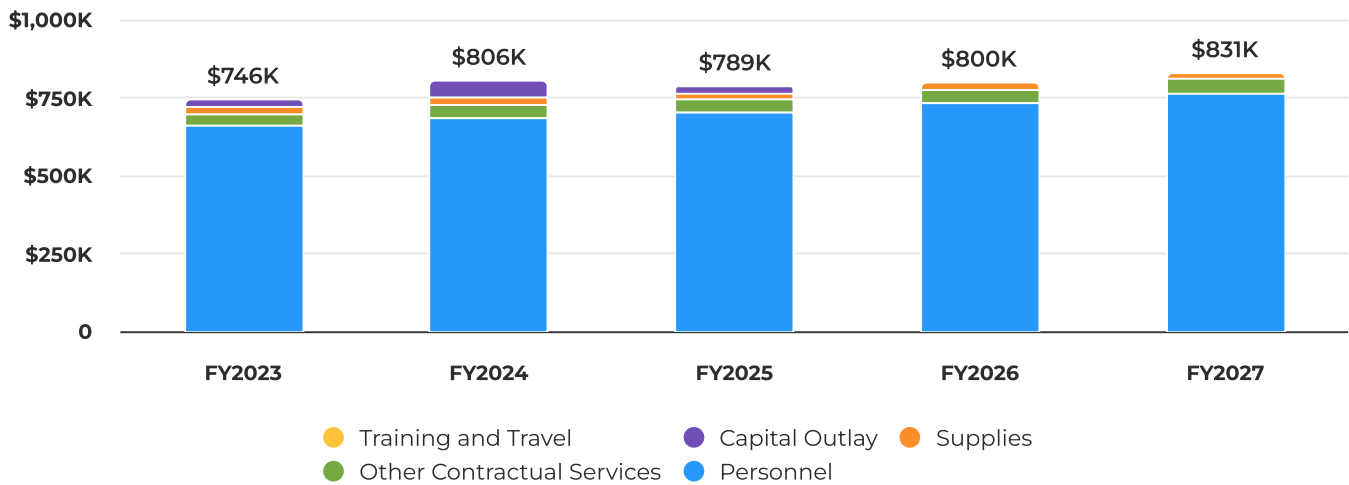


Budgeted and Historical Expenditures



Expenditures by Expense Type

Budgeted and Historical Expenditures by Type

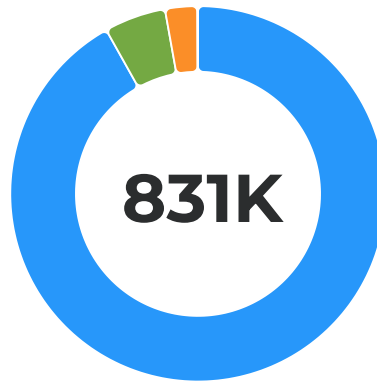


The total budget for the Sheriff in FY 2027 is \$830,773, representing a 3.82% increase from the FY 2026 total of \$800,208. Personnel remains the largest expenditure category, accounting for 91.87% of the total budget at \$763,231, which is an increase of \$30,678 or 4.19% compared to FY 2026. This continues the trend of personnel costs being the primary driver of budget growth.

Overall, the FY 2027 budget reflects modest growth primarily driven by personnel costs, with other categories remaining stable or slightly declining.



FY2027 Expenditures by Object



● Personnel	\$763,231	91.87%
● Other Contractual Services	\$44,042	5.30%
● Supplies	\$23,000	2.77%
● Training and Travel	\$500	0.06%

For the Sheriff, Fiscal Year Expenditures by Object include Personnel costs at \$763,231, representing 91.87% of the total. Other Contractual Services, such as insurance and computer software amount to \$44,042, which is 5.3%. Supplies including fuel and uniforms, account for \$23,000 or 2.77%, and Training and Travel expenses are \$500, making up 0.06% of the expenditures.

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Personnel					
Salaries	\$447,451	\$477,213	\$496,031	\$18,818	3.94%
Vision Plan	\$273	\$280	\$280	-	-
Dental Plan	\$4,944	\$4,270	\$4,690	\$420	9.84%
FICA Tax	\$32,678	\$36,506	\$36,210	-\$296	-0.81%
Health Insurance	\$139,021	\$126,000	\$139,143	\$13,143	10.43%
Pension	\$76,181	\$88,284	\$86,877	-\$1,407	-1.59%
Total Personnel	\$700,548	\$732,553	\$763,231	\$30,678	4.19%
Other Contractual Services					
Communications	\$4,046	\$4,824	\$4,824	-	-
Postage & Freight	\$4,818	\$6,000	\$6,000	-	-
Insurance	\$10,639	\$13,405	\$11,500	-\$1,905	-14.21%
Repairs and Maintenance	\$3,707	\$2,000	\$2,000	-	-
Computer - Maint	\$17,590	\$17,926	\$19,718	\$1,792	10.00%
Total Other Contractual Services	\$40,800	\$44,155	\$44,042	-\$113	-0.26%
Supplies					
Office/ Operating Supplies	\$2,080	\$4,000	\$4,000	-	-
Fuel	\$8,589	\$11,000	\$11,000	-	-
Uniforms	\$44	\$2,000	\$2,000	-	-



Category	FY 2025 Actual	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (\$ Change)	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Maintenance & Repairs Parts	\$1,735	\$3,000	\$3,000	-	-
Tools and Small Equipment	\$4,741	-	-	-	-
Other Supplies	\$1,550	\$3,000	\$3,000	-	-
Total Supplies	\$18,739	\$23,000	\$23,000	-	-
Training and Travel					
Seminars/Conferences/Training	\$427	\$500	\$500	-	-
Total Training and Travel	\$427	\$500	\$500	-	-
Capital Outlay					
Machinery and Equipment	\$28,847	-	-	-	-
Total Capital Outlay	\$28,847	-	-	-	-
Total Expenditures	\$789,360	\$800,208	\$830,773	\$30,565	3.82%

Capital Improvement Plan

The capital improvement plan is a multi-year plan for the County's long-term investment in the County's physical assets. The plan outlines specific projects, the costs, and funding sources.

Capital Budgeting Process

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 prioritized by Administration and then presented to County Council during the budget workshop for their review of 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.

Basis for Capital Revenue and Expenditures Estimates

Expenditure estimates are submitted to the budget committee based on figures provided by each department. Cost projections for large projects are assessed by the County's engineers or consultants. The budget team evaluates capital requests to determine whether sufficient revenue is available to support the purchase. For major sewer projects, the engineering and finance departments collaborate to assess whether the project qualifies for State or Federal funding.

Capital Improvement Project Ranking and Prioritization Process

Capital expenditures are determined based on available funding. The budget team prepares a five-year capital projection to ensure adequate financing for multi-year projects. If funding is insufficient, the budget committee will request that departments resubmit their original requests, prioritizing essential projects. Additionally, department heads will be asked to provide a list of projects that can be postponed. The budget team will then review the revised requests and present them to the County Council for consideration.

Definitions and Criteria for Capital Projects

The Capital Improvement Plan is used to manage financial resources allocated for capital projects, otherwise known as capital expenditures, including the acquisition, construction, or enhancement of capital facilities. These projects typically involve large-scale investments that exceed normal operational costs. The assets acquired or developed through capital projects generally have long lifespans, and most projects extend over multiple years.

Capital projects are evaluated based on several key factors, including alignment with the County's organizational objectives, project justification, financial feasibility, environmental impact, and long-term effects on the County.



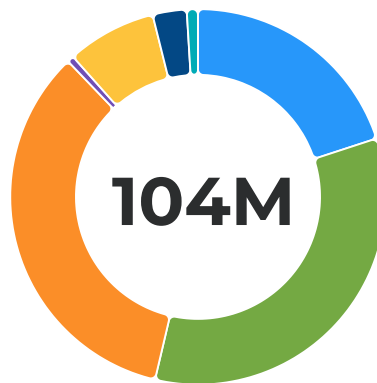
One Year Plan

The capital improvements detailed below are from all funds. Capital Improvements, or capital expenditures, are expenses of the County for acquiring or improving capital assets such as land, buildings, equipment and infrastructure. There are a total of 41 capital projects totaling \$103.9 million in FY 2027. Seventy-two 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. The general projects are funded by RTT reserves or intergovernmental funds.

FY2027 Total Capital Requested
\$103,965,400

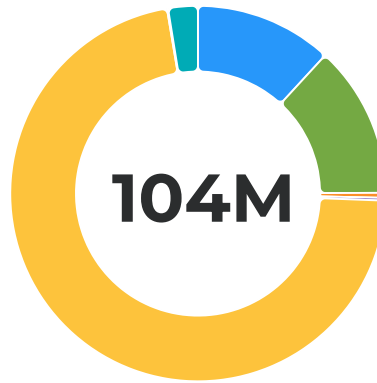
FY2027 Total Funding Requested
\$103,965,400

FY2027 Total Funding



● App. Res./RTT	\$20,765,450	19.97%
● Assessment Fees (Loans/Grants)	\$35,050,000	33.71%
● Connection Charges	\$35,500,000	34.15%
● Interest Earnings	\$600,000	0.58%
● State or Federal Grants	\$7,999,950	7.69%
● Third Party Contribution	\$3,050,000	2.93%
● Utility User Fees	\$1,000,000	0.96%

FY2027 Total Expense by Department



● Administration	\$12,303,000	11.83%
● Airport and Business Park	\$13,626,000	13.11%
● Emergency Preparedness	\$441,400	0.42%
● Engineering Administration	\$250,000	0.24%
● Enterprise Capital	\$74,600,000	71.75%
● Library	\$95,000	0.09%
● Paramedics	\$2,650,000	2.55%

Future Effects of Capital on Operational Budgets

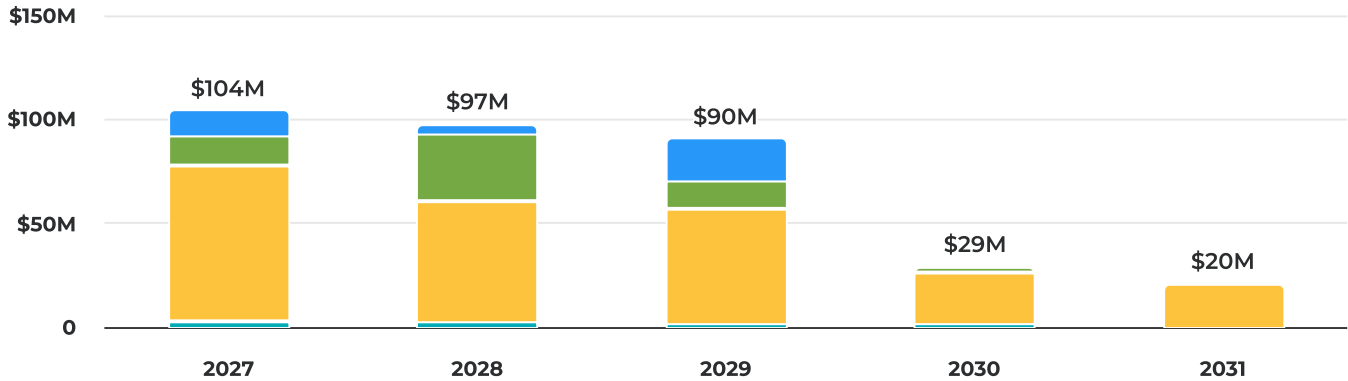
The nonrecurring capital projects that will significantly affect current and future budgets are the new sewer and water area expansions. These new areas will bring additional operating costs such as employees and utilities. However, these areas will also bring new customers. It is expected that each 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 Improvement 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.

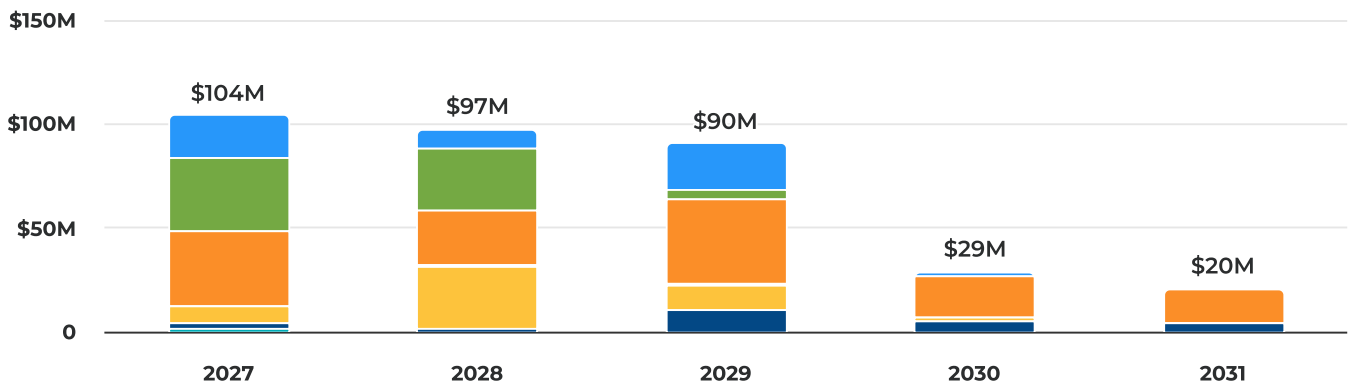
FY2027 - FY2031 Total Expense by Department



Funding by Department Totals (all years)

Administration	\$37,116,000	10.89%
Airport and Business Park	\$61,410,000	18.02%
Emergency Preparedness	\$441,400	0.13%
Engineering Administration	\$1,250,000	0.37%
Enterprise Capital	\$233,300,000	68.44%
Library	\$95,000	0.03%
Paramedics	\$7,250,000	2.13%

FY2027 - FY2031 Total Funding by Source

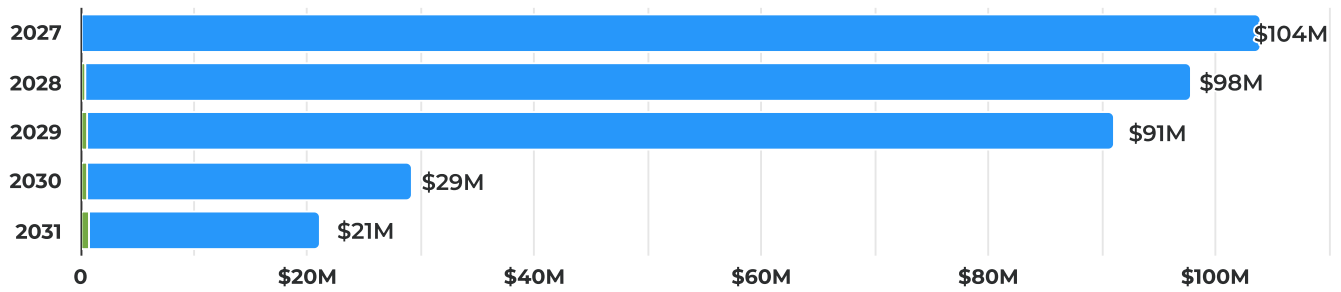


Funding by Source Totals (all years)

App. Res. /RTT	\$53,972,650	15.83%
Assessment Fees (Loans/Grants)	\$69,750,000	20.46%
Connection Charges	\$138,700,000	40.69%
Interest Earnings	\$2,000,000	0.59%
State or Federal Grants	\$51,589,750	15.14%
Third Party Contribution	\$23,850,000	7.00%
Utility User Fees	\$1,000,000	0.29%



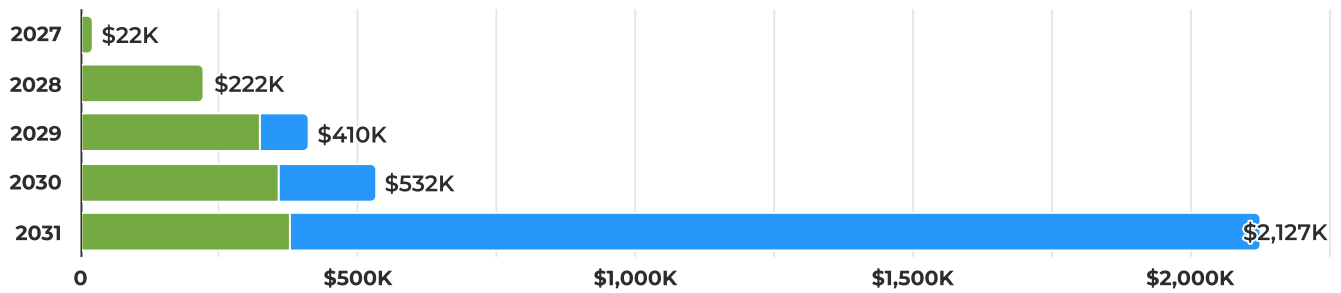
FY2027 - FY2031 Capital Cost Breakdown



Capital Cost Totals (all years)

● Capital Costs	\$340,862,400	99.34%
● Operational Costs	\$2,273,999	0.66%

FY2027 - FY2031 Cost Savings & Revenue Breakdown



Cost Savings & Revenue Totals (all years)

● Cost Savings	\$2,012,500	60.75%
● Revenue	\$1,299,999	39.25%

Capital Projects

Capital Projects

Project Name	Years	Departments	Type	Total
Administration Annex	2027 - 2029	Administration	Capital Projects including previous water and sewer projects	\$25,000,000
Administration Building Upgrades	2027 - 2028	Administration	Capital Projects including previous water and sewer projects	\$5,000,000
Airport Pavement Improvements	2027 - 2031	Airport and Business Park	Capital Projects including previous water and sewer projects	\$580,000
Airport/Delaware Coastal Business Park - Utility and Building Improvements (Natural Gas Conversion & Roof replacements)	2027	Airport and Business Park	Capital Projects including previous water and sewer projects	\$25,000
Artesian - PS207 Forcemain Interconnect	2027	Enterprise Capital	New Water and Sewer Projects	\$1,000,000
Bay Oaks	2028 - 2029	Enterprise Capital	New Water and Sewer Projects	\$3,500,000
Beaver Dam Road	2028 - 2029	Enterprise Capital	New Water and Sewer Projects	\$2,000,000
Bethany Forest Septic Elimination Project	2027 - 2028	Enterprise Capital	Capital Projects including previous water and sewer projects	\$7,200,000
Briarwood Building Improvements (EOC and Admin Buildings)	2027 - 2031	Enterprise Capital Administration	New Water and Sewer Projects Capital Projects including previous water and sewer projects	\$2,500,000 \$500,000
Concord Road/Route 113 Commercial - FM extension to Lakeside	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$350,000
Construct Hangar Taxiways	2027 - 2030	Airport and Business Park	Capital Projects including previous water and sewer projects	\$1,712,000
Countryside Hamlet EOC Heat Pump Upgrades	2027 2027	Enterprise Capital Emergency Preparedness	New Water and Sewer Projects Building and Facilities	\$1,500,000 \$441,400
Field Regrading - Inland Bays Regional Wastewater Facility	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$500,000
IBRWF - Disposal Expansion	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$1,750,000
IBRWF - Loop Project	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$200,000
IBRWF - Treatment Expansion	2027 - 2028	Enterprise Capital	Capital Projects including previous water and sewer projects	\$30,000,000



Project Name	Years	Departments	Type	Total
Joy Beach	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$3,500,000
Kings Highway Advance Wastewater Utility Relocation due to DelDOT Work	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$1,700,000
Landfill Property Acquisition	2027 - 2031	Engineering Administration	Capital Projects including previous water and sewer projects	\$1,250,000
Library Improvements	2027	Library	Building and Facilities	\$95,000
Lighthouse Road Sewer Extension	2027	Enterprise Capital	New Water and Sewer Projects	\$350,000
Lincoln Paramedic Station (Medic 101)	2027	Paramedics	Building and Facilities	\$2,350,000
Love Creek MHC Septic Elimination Project	2027 - 2028	Enterprise Capital	Capital Projects including previous water and sewer projects	\$7,000,000
Milton Paramedic Station (Medic 111)	2029 - 2030	Paramedics	Building and Facilities	\$2,500,000
North Ellendale Re-direct	2027 - 2028	Enterprise Capital	New Water and Sewer Projects	\$9,200,000
Open Space Property Acquisition/Improvements to those lands for public access	2027 - 2029	Administration	Capital Projects including previous water and sewer projects	\$5,981,000
Piney Neck - Lagoon Conversions	2027 - 2029	Enterprise Capital	Capital Projects including previous water and sewer projects	\$3,000,000
Piney Neck - Transmission Improvements	2027 - 2028	Enterprise Capital	Capital Projects including previous water and sewer projects	\$12,000,000
Pole Barn for Maintenance Equipment	2027	Administration	Building and Facilities	\$635,000
Red Fox Run Septic Elimination Project	2027 - 2029	Enterprise Capital	Capital Projects including previous water and sewer projects	\$4,050,000
Roxana Paramedic Station (Medic 109)	2027 - 2028	Paramedics	Building and Facilities	\$2,400,000
Runway 4 -22 Taxiway B	2027 - 2029	Airport and Business Park	Capital Projects including previous water and sewer projects	\$9,093,000
Runway 4-22 - 6123' Expansion and Rehabilitation	2027 - 2030	Airport and Business Park	Capital Projects including previous water and sewer projects	\$43,500,000
Slaughter Beach Sewer Area	2027 - 2028	Enterprise Capital	New Water and Sewer Projects	\$22,000,000
Stormwater Improvements	2027 - 2028	Airport and Business Park	Capital Projects including previous water and sewer projects	\$6,500,000
Submerged Gravel Wetland Improvements - IBRWF	2027	Enterprise Capital	Capital Projects including previous water and sewer projects	\$500,000
Warwick Park Area- Pumpstation & Forcemain	2027	Enterprise Capital	New Water and Sewer Projects	\$1,300,000
Warwick Park Phase II	2027 - 2028	Enterprise Capital	New Water and Sewer Projects	\$9,200,000

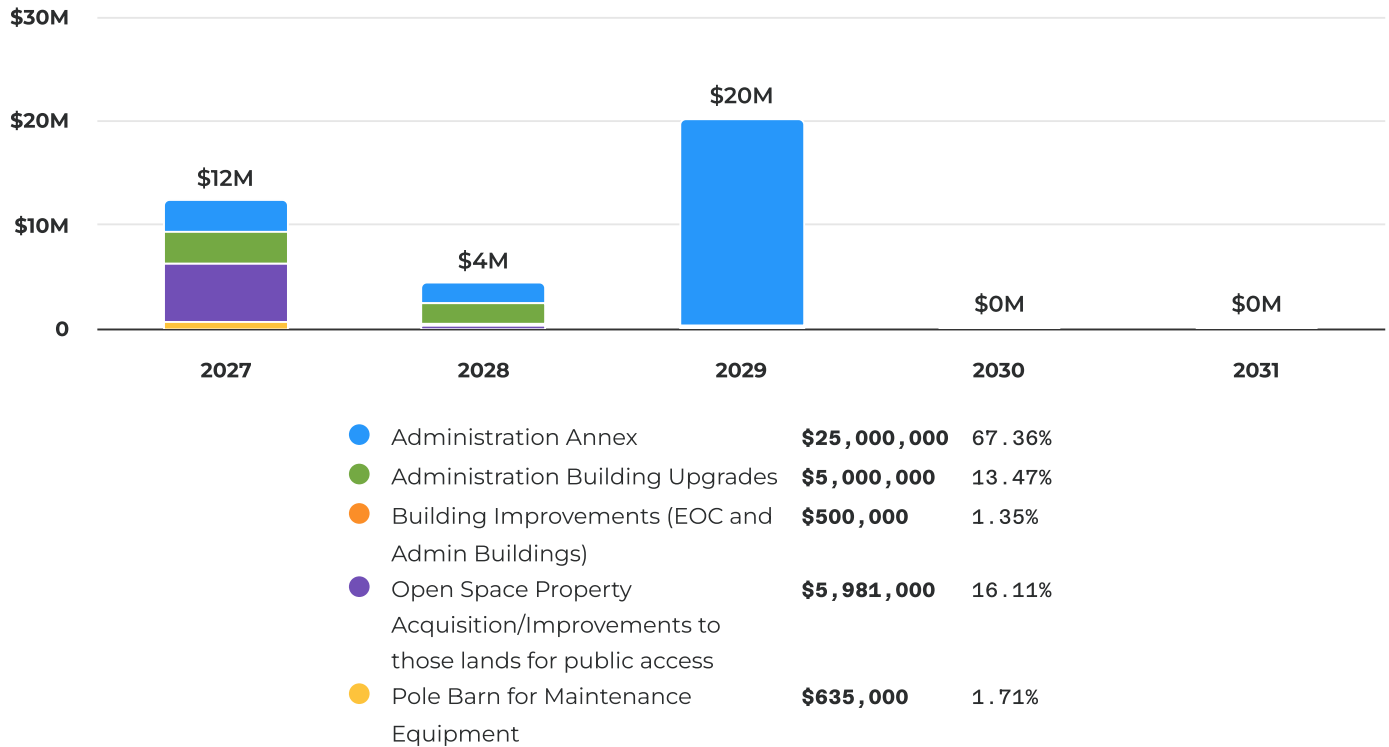


Project Name	Years	Departments	Type	Total
WNRWF - Sewer Transmission/Canal Disposal/Plant Expansion	2027 - 2031	Enterprise Capital	Capital Projects including previous water and sewer projects	\$109,000,000



Administration

FY27 - FY31 Administration Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Administration Annex	\$3,000,000	\$2,000,000	\$20,000,000	\$0	\$0	\$25,000,000
Administration Building Upgrades	\$3,000,000	\$2,000,000	\$0	\$0	\$0	\$5,000,000
Building Improvements (EOC and Admin Buildings)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Open Space Property Acquisition/Improvements to those lands for public access	\$5,568,000	\$318,000	\$95,000	\$0	\$0	\$5,981,000
Pole Barn for Maintenance Equipment	\$635,000	\$0	\$0	\$0	\$0	\$635,000
Total Summary of Requests	\$12,303,000	\$4,418,000	\$20,195,000	\$100,000	\$100,000	\$37,116,000

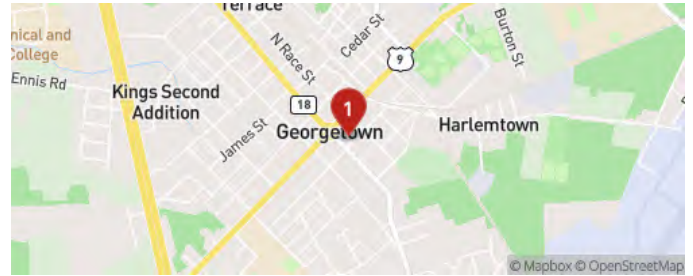


Administration Annex

Overview

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

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$3M	\$25M	\$25M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Capitalized Cost	\$3,000,000	\$2,000,000	\$20,000,000	\$25,000,000
Total	\$3,000,000	\$2,000,000	\$20,000,000	\$25,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$3M	\$25M	\$25M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
App. Res./RTT	\$3,000,000	\$2,000,000	\$19,600,000	\$24,600,000
Interest Earnings	\$0	\$0	\$400,000	\$400,000
Total	\$3,000,000	\$2,000,000	\$20,000,000	\$25,000,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$130K

Project Total

\$130K**Detailed Breakdown**

Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$30,000	\$30,000	\$60,000
Utilities	\$35,000	\$35,000	\$70,000
Total	\$65,000	\$65,000	\$130,000



Administration Building Upgrades

Overview

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

Project Location



Capital Cost

FY2027 Budget
\$3M

Total Budget (all years)
\$5M

Project Total
\$5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Capitalized Cost	\$3,000,000	\$2,000,000	\$5,000,000
Total	\$3,000,000	\$2,000,000	\$5,000,000

Funding Sources

FY2027 Budget
\$3M

Total Budget (all years)
\$5M

Project Total
\$5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
App. Res./RTT	\$2,400,000	\$1,500,000	\$3,900,000
Interest Earnings	\$600,000	\$500,000	\$1,100,000
Total	\$3,000,000	\$2,000,000	\$5,000,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$20K

Project Total

\$20K**Detailed Breakdown**

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000



Building Improvements (EOC and Admin Buildings)

Overview

Request Owner Gina Jennings, Finance Director/COO

Department Administration

Type Other

Project Location



Capital Cost

FY2027 Budget
\$100K

Total Budget (all years)
\$500K

Project Total
\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Capitalized Cost	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Funding Sources

FY2027 Budget
\$100K

Total Budget (all years)
\$500K

Project Total
\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
App. Res./RTT	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

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

Overview

Request Owner	Gina Jennings, Finance Director/COO
Department	Administration
Type	Other

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$5.57M	\$5.98M	\$5.98M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Capitalized Cost	\$5,568,000	\$318,000	\$95,000	\$5,981,000
Total	\$5,568,000	\$318,000	\$95,000	\$5,981,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$5.57M	\$5.98M	\$5.98M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
App. Res./RTT	\$5,568,000	\$318,000	\$95,000	\$5,981,000
Total	\$5,568,000	\$318,000	\$95,000	\$5,981,000



Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$290K

Project Total

\$290K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$70,000	\$70,000	\$75,000	\$75,000	\$290,000
Total	\$70,000	\$70,000	\$75,000	\$75,000	\$290,000



Pole Barn for Maintenance Equipment

Overview

Request Owner	Mark Parker, Assistant County Engineer
Department	Administration
Type	Capital Improvement

Description

To build a building that will be able to house some of our maintenance equipment to keep it out of the weather and extend its useful life.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$635K	\$635K	\$635K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$635,000
Total	\$635,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$635K	\$635K	\$635K

Detailed Breakdown

Category	FY2027 Requested
App. Res./RTT	\$635,000
Total	\$635,000



Operational Costs

FY2027 Budget

\$500

Total Budget (all years)

\$2K

Project Total

\$2K

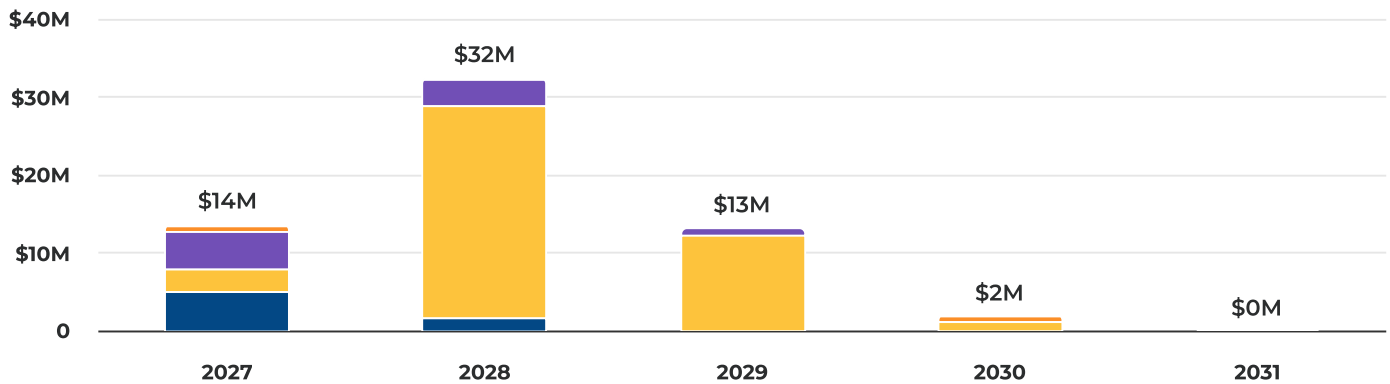
Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Utilities	\$500	\$500	\$500	\$500	\$2,000
Total	\$500	\$500	\$500	\$500	\$2,000



Airport and Business Park

FY27 - FY31 Airport and Business Park Projects



● Airport Pavement Improvements	\$580,000	0.94%
● Airport/Delaware Coastal Business Park - Utility and Building Improvements (Natural Gas Conversion & Roof replacements)	\$25,000	0.04%
● Construct Hangar Taxiways	\$1,712,000	2.79%
● Runway 4 -22 Taxiway B	\$9,093,000	14.81%
● Runway 4-22 - 6123' Expansion and Rehabilitation	\$43,500,000	70.84%
● Stormwater Improvements	\$6,500,000	10.58%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Airport Pavement Improvements	\$180,000	\$100,000	\$100,000	\$100,000	\$100,000	\$580,000
Airport/Delaware Coastal Business Park - Utility and Building Improvements (Natural Gas Conversion & Roof replacements)	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Construct Hangar Taxiways	\$748,000	\$214,000	\$0	\$750,000	\$0	\$1,712,000
Runway 4 -22 Taxiway B	\$4,873,000	\$3,370,000	\$850,000	\$0	\$0	\$9,093,000
Runway 4-22 - 6123' Expansion and Rehabilitation	\$2,800,000	\$27,300,000	\$12,280,000	\$1,120,000	\$0	\$43,500,000
Stormwater Improvements	\$5,000,000	\$1,500,000	\$0	\$0	\$0	\$6,500,000
Total Summary of Requests	\$13,626,000	\$32,484,000	\$13,230,000	\$1,970,000	\$100,000	\$61,410,000



Airport Pavement Improvements

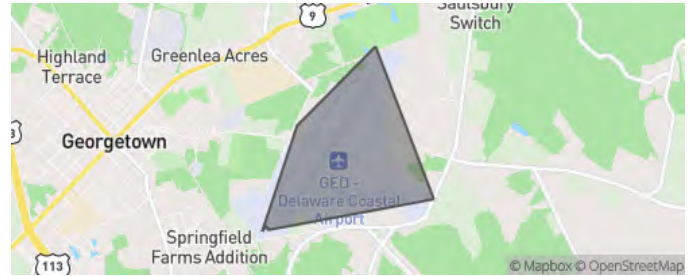
Overview

Request Owner Mark Parker, Assistant County Engineer

Department Airport and Business Park

Type Other

Project Location



Capital Cost

FY2027 Budget
\$180K

Total Budget (all years)
\$580K

Project Total
\$580K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Capitalized Cost	\$180,000	\$100,000	\$100,000	\$100,000	\$100,000	\$580,000
Total	\$180,000	\$100,000	\$100,000	\$100,000	\$100,000	\$580,000

Funding Sources

FY2027 Budget
\$180K

Total Budget (all years)
\$580K

Project Total
\$580K

Detailed Breakdown

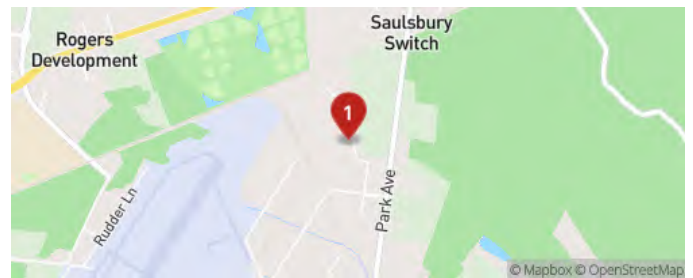
Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
App. Res./RTT	\$180,000	\$100,000	\$100,000	\$100,000	\$100,000	\$580,000
Total	\$180,000	\$100,000	\$100,000	\$100,000	\$100,000	\$580,000

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

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$25K	\$25K	\$25K

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$25,000
Total	\$25,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$25K	\$25K	\$25K

Detailed Breakdown

Category	FY2027 Requested
App. Res./RTT	\$25,000
Total	\$25,000

Construct Hangar Taxiways

Overview

Request Owner Mark Parker, Assistant County Engineer

Department Airport and Business Park

Type Other

Project Location



Images



Construct Hangar Taxiways

Capital Cost

FY2027 Budget
\$748K

Total Budget (all years)
\$1.71M

Project Total
\$1.71M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Capitalized Cost	\$748,000	\$214,000	\$750,000	\$1,712,000
Total	\$748,000	\$214,000	\$750,000	\$1,712,000

Funding Sources

FY2027 Budget

\$748K

Total Budget (all years)

\$1.71M

Project Total

\$1.71M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2030 <i>Requested</i>	Total
App. Res./RTT	\$37,400	\$10,700	\$37,500	\$85,600
State or Federal Grants	\$710,600	\$203,300	\$712,500	\$1,626,400
Total	\$748,000	\$214,000	\$750,000	\$1,712,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$4K

Project Total

\$4K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000



Runway 4 -22 Taxiway B

Overview

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

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$4.87M	\$9.09M	\$9.09M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Capitalized Cost	\$4,873,000	\$3,370,000	\$850,000	\$0	\$9,093,000
Total	\$4,873,000	\$3,370,000	\$850,000	\$0	\$9,093,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$4.87M	\$9.09M	\$9.09M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
App. Res./RTT	\$243,650	\$168,500	\$42,500	\$454,650
State or Federal Grants	\$4,629,350	\$3,201,500	\$807,500	\$8,638,350
Total	\$4,873,000	\$3,370,000	\$850,000	\$9,093,000



Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$9K

Project Total

\$9K

Detailed Breakdown

Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$3,000	\$6,000	\$9,000
Total	\$3,000	\$6,000	\$9,000



Runway 4-22 - 6123' Expansion and Rehabilitation

Overview

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

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2.8M	\$43.5M	\$43.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Capitalized Cost	\$2,800,000	\$27,300,000	\$12,280,000	\$1,120,000	\$43,500,000
Total	\$2,800,000	\$27,300,000	\$12,280,000	\$1,120,000	\$43,500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$2.8M	\$43.5M	\$43.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
App. Res./RTT	\$140,000	\$1,365,000	\$614,000	\$56,000	\$2,175,000
State or Federal Grants	\$2,660,000	\$25,935,000	\$11,666,000	\$1,064,000	\$41,325,000
Total	\$2,800,000	\$27,300,000	\$12,280,000	\$1,120,000	\$43,500,000



Stormwater Improvements

Overview

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

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$5M	\$6.5M	\$6.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Capitalized Cost	\$5,000,000	\$1,500,000	\$6,500,000
Total	\$5,000,000	\$1,500,000	\$6,500,000

Funding Sources

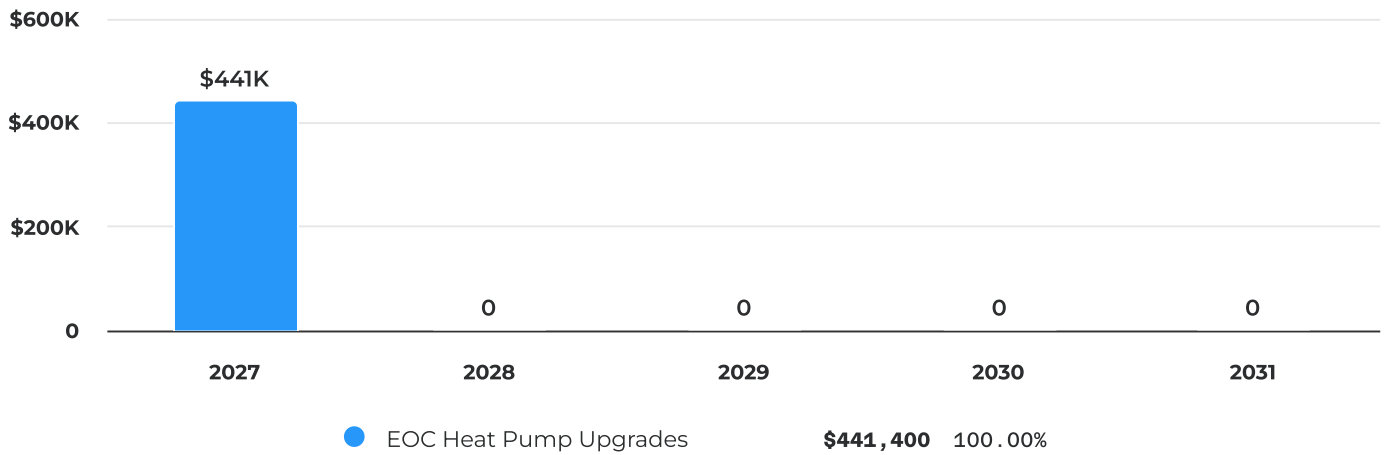
FY2027 Budget	Total Budget (all years)	Project Total
\$5M	\$6.5M	\$6.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
App. Res./RTT	\$5,000,000	\$1,500,000	\$6,500,000
Total	\$5,000,000	\$1,500,000	\$6,500,000

Emergency Preparedness

FY27 - FY31 Emergency Preparedness Projects



Summary of Requests

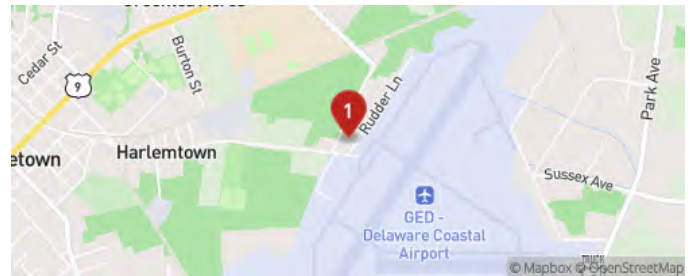
Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
EOC Heat Pump Upgrades	\$441,400	\$0	\$0	\$0	\$0	\$441,400
Total Summary of Requests	\$441,400	\$0	\$0	\$0	\$0	\$441,400

EOC Heat Pump Upgrades

Overview

Request Owner	Mark Parker, Assistant County Engineer
Department	Emergency Preparedness
Type	Capital Improvement

Project Location



Description

25 Ton Water Source Heat Pump

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$441K	\$441K	\$441K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$441,400
Total	\$441,400

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$441K	\$441K	\$441K

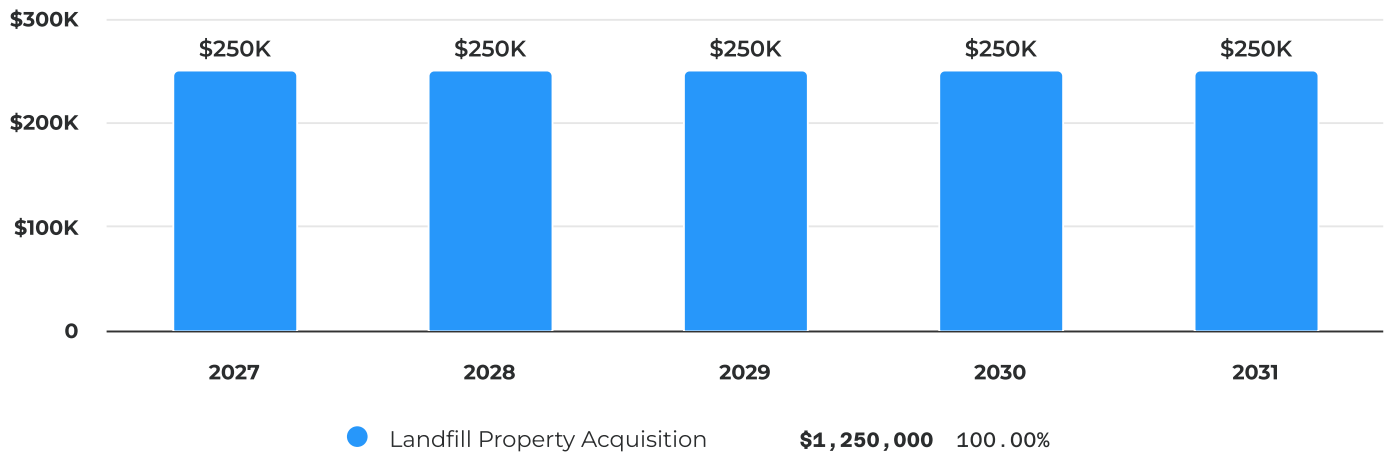
Detailed Breakdown

Category	FY2027 Requested
App. Res./RTT	\$441,400
Total	\$441,400



Engineering Administration

FY27 - FY31 Engineering Administration Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Landfill Property Acquisition	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total Summary of Requests	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Landfill Property Acquisition

Overview

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

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$250K	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Capitalized Cost	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$250K	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
App. Res./RTT	\$250,000	\$250,000	\$250,000	\$250,000	\$50,000	\$1,050,000
Interest Earnings	\$0	\$0	\$0	\$0	\$200,000	\$200,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000



Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$115K

Project Total

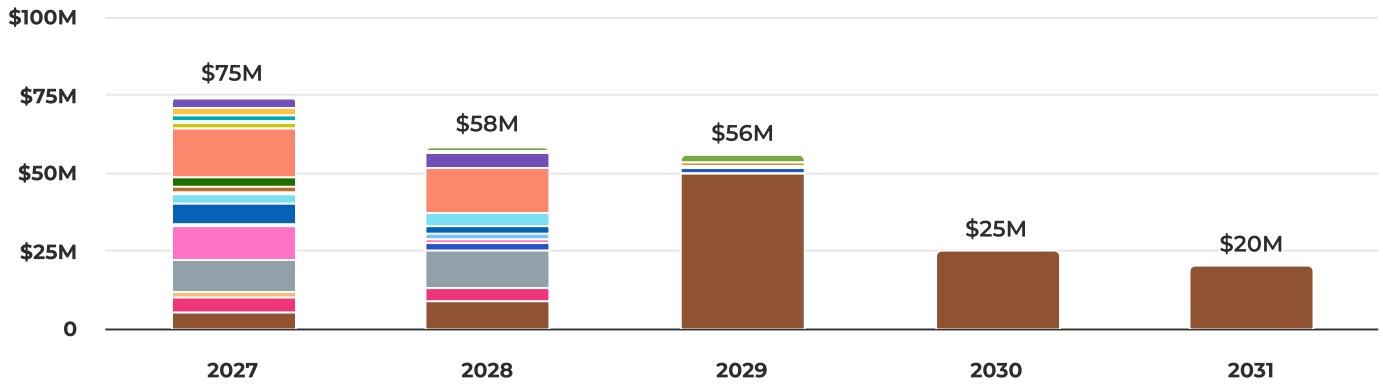
\$115K**Detailed Breakdown**

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$25,000	\$30,000	\$30,000	\$30,000	\$115,000
Total	\$25,000	\$30,000	\$30,000	\$30,000	\$115,000



Enterprise Capital

FY27 - FY31 Enterprise Capital Projects



● Artesian - PS207 Forcemain Interconnect	\$1,000,000	0.43%
● Bay Oaks	\$3,500,000	1.50%
● Beaver Dam Road	\$2,000,000	0.86%
● Bethany Forest Septic Elimination Project	\$7,200,000	3.09%
● Briarwood	\$2,500,000	1.07%
● Concord Road/Route 113 Commercial - FM extension to Lakeside	\$350,000	0.15%
● Countryside Hamlet	\$1,500,000	0.64%
● Field Regrading - Inland Bays Regional Wastewater Facility	\$500,000	0.21%
● IBRWF - Disposal Expansion	\$1,750,000	0.75%
● IBRWF - Loop Project	\$200,000	0.09%
● IBRWF - Treatment Expansion	\$30,000,000	12.86%
● Joy Beach	\$3,500,000	1.50%
● Kings Highway Advance Wastewater Utility Relocation due to DelDOT Work	\$1,700,000	0.73%
● Lighthouse Road Sewer Extension	\$350,000	0.15%
● Love Creek MHC Septic Elimination Project	\$7,000,000	3.00%
● North Ellendale Re-direct	\$9,200,000	3.94%
● Piney Neck - Lagoon Conversions	\$3,000,000	1.29%
● Piney Neck - Transmission Improvements	\$12,000,000	5.14%
● Red Fox Run Septic Elimination Project	\$4,050,000	1.74%
● Slaughter Beach Sewer Area	\$22,000,000	9.43%



● Submerged Gravel Wetland Improvements - IBRWF	\$500,000	0.21%
● Warwick Park Area- Pumpstation & Forcemain	\$1,300,000	0.56%
● Warwick Park Phase II	\$9,200,000	3.94%
● WNRWF - Sewer Transmission/Canal Disposal/Plant Expansion	\$109,000,000	46.72%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Artesian - PS207	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Forcemain Interconnect						
Bay Oaks	\$0	\$1,500,000	\$2,000,000	\$0	\$0	\$3,500,000
Beaver Dam Road	\$0	\$500,000	\$1,500,000	\$0	\$0	\$2,000,000
Bethany Forest Septic Elimination Project	\$2,600,000	\$4,600,000	\$0	\$0	\$0	\$7,200,000
Briarwood	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
Concord Road/Route 113 Commercial - FM extension to Lakeside	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Countryside Hamlet	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
Field Regrading - Inland Bays Regional Wastewater Facility	\$500,000	\$0	\$0	\$0	\$0	\$500,000
IBRWF - Disposal Expansion	\$1,750,000	\$0	\$0	\$0	\$0	\$1,750,000
IBRWF - Loop Project	\$200,000	\$0	\$0	\$0	\$0	\$200,000
IBRWF - Treatment Expansion	\$15,500,000	\$14,500,000	\$0	\$0	\$0	\$30,000,000
Joy Beach	\$3,500,000	\$0	\$0	\$0	\$0	\$3,500,000
Kings Highway Advance Wastewater Utility Relocation due to DelDOT Work	\$1,700,000	\$0	\$0	\$0	\$0	\$1,700,000
Lighthouse Road Sewer Extension	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Love Creek MHC Septic Elimination Project	\$2,900,000	\$4,100,000	\$0	\$0	\$0	\$7,000,000
North Ellendale Re-direct	\$6,700,000	\$2,500,000	\$0	\$0	\$0	\$9,200,000
Piney Neck - Lagoon Conversions	\$500,000	\$2,000,000	\$500,000	\$0	\$0	\$3,000,000
Piney Neck - Transmission Improvements	\$11,000,000	\$1,000,000	\$0	\$0	\$0	\$12,000,000
Red Fox Run Septic Elimination Project	\$50,000	\$2,500,000	\$1,500,000	\$0	\$0	\$4,050,000
Slaughter Beach Sewer Area	\$10,000,000	\$12,000,000	\$0	\$0	\$0	\$22,000,000
Submerged Gravel Wetland Improvements - IBRWF	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Warwick Park Area- Pumpstation & Forcemain	\$1,300,000	\$0	\$0	\$0	\$0	\$1,300,000
Warwick Park Phase II	\$5,200,000	\$4,000,000	\$0	\$0	\$0	\$9,200,000



Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
WNRWF - Sewer Transmission/Canal Disposal/Plant Expansion	\$5,000,000	\$9,000,000	\$50,000,000	\$25,000,000	\$20,000,000	\$109,000,000
Total Summary of Requests	\$74,600,000	\$58,200,000	\$55,500,000	\$25,000,000	\$20,000,000	\$233,300,000

Artesian - PS207 Forcemain Interconnect

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement

Description

Per the terms of the 2024 Consolidated Bulk Wastewater Services Agreement with Artesian, this project would divert flow from Inland Bays Regional Wastewater Facility by installing a forcemain from the County's pumpstation 207 to Artesian's transmission infrastructure. The net flow balancing effect is projected to be 125,000 GPD equating to a reduction of +/- \$1,000.00 per day in the imbalance which right now is significantly favoring the County.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$1M	\$1M	\$1M

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$1,000,000
Total	\$1,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$1M	\$1M	\$1M

Detailed Breakdown

Category	FY2027 Requested
Connection Charges	\$1,000,000
Total	\$1,000,000



Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$80K

Project Total

\$80K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Utilities	\$20,000	\$20,000	\$20,000	\$20,000	\$80,000
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$80,000



Bay Oaks

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement

Description

Low-pressure grinder pump system to remove 40 existing on-site septic systems that will connect to the existing Joy Beach low-pressure system.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$3.5M	\$3.5M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$1,000,000	\$2,000,000	\$3,000,000
Design	\$500,000	\$0	\$500,000
Total	\$1,500,000	\$2,000,000	\$3,500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$3.5M	\$3.5M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$1,500,000	\$2,000,000	\$3,500,000
Total	\$1,500,000	\$2,000,000	\$3,500,000



Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$8K

Project Total

\$8K

Detailed Breakdown

Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$1,000	\$1,000	\$2,000
Personnel	\$1,000	\$1,000	\$2,000
Utilities	\$2,000	\$2,000	\$4,000
Total	\$4,000	\$4,000	\$8,000

Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$8K

Project Total

\$8K

Detailed Breakdown

Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$4,000	\$4,000	\$8,000
Total	\$4,000	\$4,000	\$8,000



Beaver Dam Road

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement

Description

This project would connect 23 existing homes along Beaver Dam Road and in the Penn-Del Acres community. The project would remove those existing on-site systems. The project would also enable several small parcels the ability to proceed with construction as the sites do not currently meet the requirement to construct a system and provide area for a back-up system if needed.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$2M	\$2M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$0	\$1,500,000	\$1,500,000
Design	\$450,000	\$0	\$450,000
Planning	\$50,000	\$0	\$50,000
Total	\$500,000	\$1,500,000	\$2,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$2M	\$2M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$500,000	\$1,500,000	\$2,000,000
Total	\$500,000	\$1,500,000	\$2,000,000



Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$4K

Project Total

\$4K

Detailed Breakdown

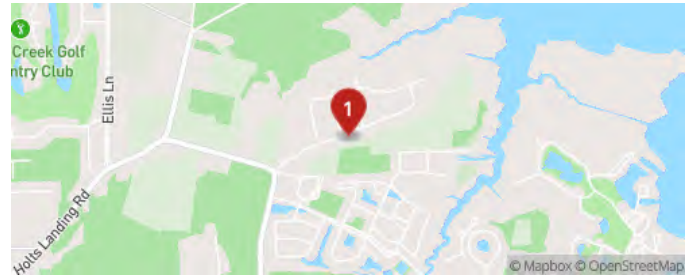
Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$500	\$500	\$1,000
Personnel	\$500	\$500	\$1,000
Utilities	\$1,000	\$1,000	\$2,000
Total	\$2,000	\$2,000	\$4,000

Bethany Forest Septic Elimination Project

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Images



sign1.jpg

Supplemental attachments

[Bethany_Forest_Hearing_Update.pdf](#)

Capital Cost

FY2027 Budget

\$2.6M

Total Budget (all years)

\$7.2M

Project Total

\$7.2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Capitalized Cost	\$2,600,000	\$4,600,000	\$7,200,000
Total	\$2,600,000	\$4,600,000	\$7,200,000



Funding Sources

FY2027 Budget

\$2.6M

Total Budget (all years)

\$7.2M

Project Total

\$7.2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$2,600,000	\$4,600,000	\$7,200,000
Total	\$2,600,000	\$4,600,000	\$7,200,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$138K

Project Total

\$138K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$4,963	\$5,112	\$5,265	\$5,423	\$20,763
Personnel	\$1,655	\$1,705	\$1,756	\$1,809	\$6,925
Utilities	\$26,470	\$27,264	\$28,082	\$28,924	\$110,740
Total	\$33,088	\$34,081	\$35,103	\$36,156	\$138,428

Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$138K

Project Total

\$138K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$33,088	\$34,081	\$35,103	\$36,156	\$138,428
Total	\$33,088	\$34,081	\$35,103	\$36,156	\$138,428



Briarwood

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement
Estimated Start Date	02/1/2023
Estimated Completion Date	03/31/2027

Project Location



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

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2.5M	\$2.5M	\$2.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction/Maintenance	\$2,500,000
Total	\$2,500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$2.5M	\$2.5M	\$2.5M

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Assessment Fees (Loans/Grants)	\$2,500,000
Total	\$2,500,000

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$87K	\$87K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$1,109	\$1,131	\$1,154	\$1,177	\$4,571
Personnel	\$3,115	\$3,177	\$3,240	\$3,305	\$12,837
Utilities	\$16,896	\$17,234	\$17,579	\$17,930	\$69,639
Total	\$21,120	\$21,542	\$21,973	\$22,412	\$87,047



Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$87K

Project Total

\$87K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$21,120	\$21,542	\$21,973	\$22,412	\$87,047
Total	\$21,120	\$21,542	\$21,973	\$22,412	\$87,047



Concord Road/Route 113 Commercial - FM extension to Lakeside

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$350K	\$350K	\$350K

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$350,000
Total	\$350,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$350K	\$350K	\$350K

Detailed Breakdown

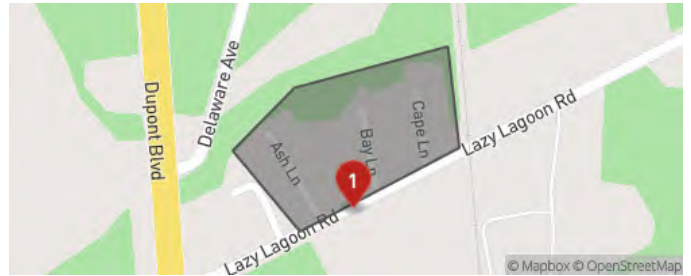
Category	FY2027 Requested
Connection Charges	\$350,000
Total	\$350,000

Countryside Hamlet

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement
Estimated Start Date	04/1/2025
Estimated Completion Date	09/30/2026

Project Location



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

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$1.5M	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$1,500,000
Total	\$1,500,000

Funding Sources

FY2027 Budget
\$1.5M

Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Detailed Breakdown

Category	FY2027 Requested
Assessment Fees (Loans/Grants)	\$1,500,000
Total	\$1,500,000

Operational Costs

FY2027 Budget
\$11.7K

Total Budget (all years)
\$60.9K

Project Total
\$60.9K

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
Maintenance	\$610	\$597	\$609	\$621	\$633	\$3,070
Personnel	\$1,170	\$1,193	\$1,217	\$1,241	\$1,265	\$6,086
Utilities	\$9,940	\$10,144	\$10,347	\$10,554	\$10,765	\$51,750
Total	\$11,720	\$11,934	\$12,173	\$12,416	\$12,663	\$60,906

Operating Revenue

FY2027 Budget
\$11.7K

Total Budget (all years)
\$60.9K

Project Total
\$60.9K

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
User Fees	\$11,720	\$11,934	\$12,173	\$12,416	\$12,663	\$60,906
Total	\$11,720	\$11,934	\$12,173	\$12,416	\$12,663	\$60,906

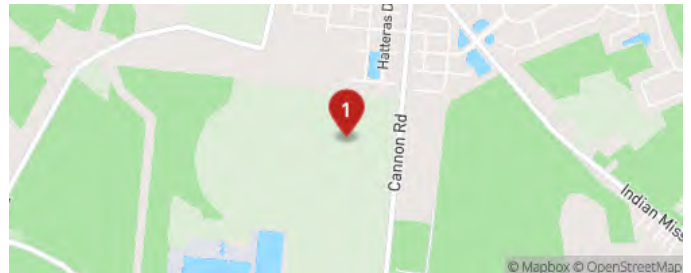


Field Regrading - Inland Bays Regional Wastewater Facility

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$500,000
Total	\$500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2027 Requested
Utility User Fees	\$500,000
Total	\$500,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$2K

Project Total

\$2K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$500	\$500	\$500	\$500	\$2,000
Total	\$500	\$500	\$500	\$500	\$2,000

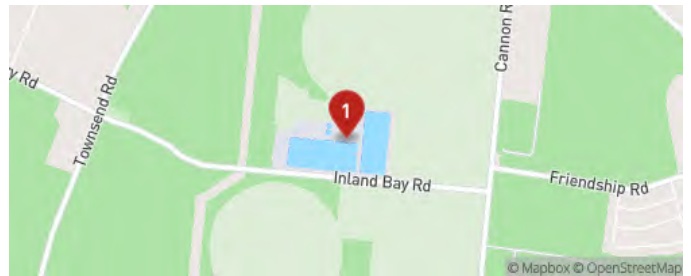


IBRWF - Disposal Expansion

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$1.75M	\$1.75M	\$1.75M

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$1,750,000
Total	\$1,750,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$1.75M	\$1.75M	\$1.75M

Detailed Breakdown

Category	FY2027 Requested
Connection Charges	\$1,750,000
Total	\$1,750,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$28K

Project Total

\$28K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Utilities	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
Total	\$7,000	\$7,000	\$7,000	\$7,000	\$28,000

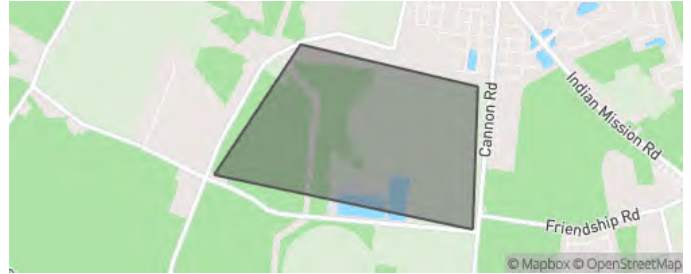


IBRWF - Loop Project

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$200K	\$200K	\$200K

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$200,000
Total	\$200,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$200K	\$200K	\$200K

Detailed Breakdown

Category	FY2027 Requested
Connection Charges	\$200,000
Total	\$200,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$76K

Project Total

\$76K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$12,000	\$15,000	\$20,000	\$25,000	\$72,000
Utilities	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Total	\$13,000	\$16,000	\$21,000	\$26,000	\$76,000

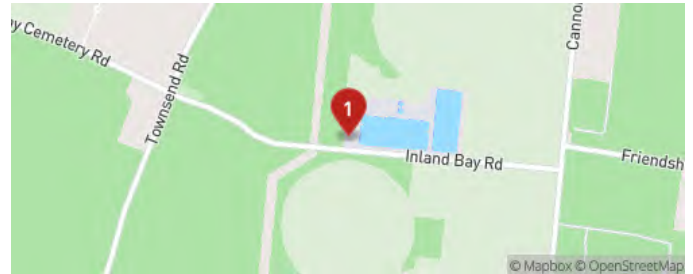


IBRWF - Treatment Expansion

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget
\$15.5M

Total Budget (all years)
\$30M

Project Total
\$30M

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	Total
Capitalized Cost	\$15,500,000	\$14,500,000	\$30,000,000
Total	\$15,500,000	\$14,500,000	\$30,000,000

Funding Sources

FY2027 Budget
\$15.5M

Total Budget (all years)
\$30M

Project Total
\$30M

Detailed Breakdown

Category	FY2027 Requested	FY2028 Requested	Total
Connection Charges	\$15,500,000	\$14,500,000	\$30,000,000
Total	\$15,500,000	\$14,500,000	\$30,000,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$45K

Project Total

\$45K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$10,000	\$10,000	\$10,000	\$30,000
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
Total	\$15,000	\$15,000	\$15,000	\$45,000



Joy Beach

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$3.5M	\$3.5M	\$3.5M

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$3,500,000
Total	\$3,500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$3.5M	\$3.5M	\$3.5M

Detailed Breakdown

Category	FY2027 Requested
Assessment Fees (Loans/Grants)	\$3,500,000
Total	\$3,500,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$149K

Project Total

\$149K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$1,796	\$1,832	\$1,887	\$1,925	\$7,440
Personnel	\$5,389	\$5,496	\$5,661	\$5,672	\$22,218
Utilities	\$28,743	\$29,318	\$30,198	\$30,801	\$119,060
Total	\$35,928	\$36,646	\$37,746	\$38,398	\$148,718

Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$149K

Project Total

\$149K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$35,928	\$36,646	\$37,746	\$38,398	\$148,718
Total	\$35,928	\$36,646	\$37,746	\$38,398	\$148,718

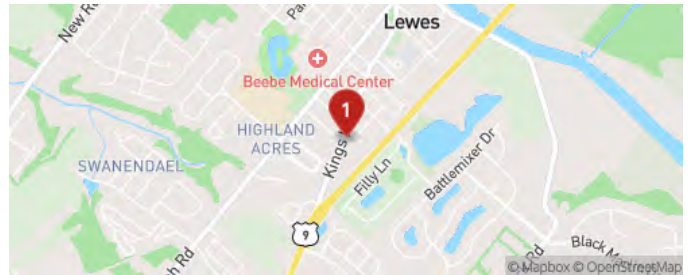


Kings Highway Advance Wastewater Utility Relocation due to DeIDOT Work

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$1.7M	\$1.7M	\$1.7M

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$1,700,000
Total	\$1,700,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$1.7M	\$1.7M	\$1.7M

Detailed Breakdown

Category	FY2027 Requested
Third Party Contribution	\$1,700,000
Total	\$1,700,000

Lighthouse Road Sewer Extension

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement

Description

This project will install approximately 1,500 feet of small diameter forcemain to connect the County's future Roxana EMS station to the proposed Swann Lake developer project. If the Swann Lake project does not proceed in a timely manner the Lighthouse Road project will be required to install additional pipeline (±300 feet) to the existing County sewer infrastructure. The project's infrastructure would allow for additional parcels in the area to connect as well. This extension is funded through the paramedic project and Realty Transfer Tax.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$350K	\$350K	\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction/Maintenance	\$350,000
Total	\$350,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$350K	\$350K	\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Third Party Contribution	\$350,000
Total	\$350,000



Operating Revenue

FY2027 Budget

\$10K

Total Budget (all years)

\$52K

Project Total

\$52K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$10,000	\$10,000	\$10,500	\$10,500	\$11,000	\$52,000
Total	\$10,000	\$10,000	\$10,500	\$10,500	\$11,000	\$52,000

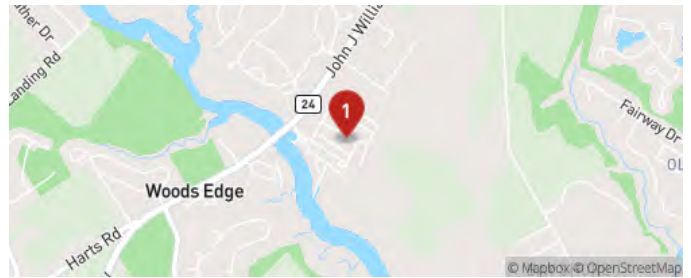


Love Creek MHC Septic Elimination Project

Overview

Request Owner John Ashman, Manager
Department Enterprise Capital
Type Other

Project Location



Images



love creek sign.jpg



love creek.jpg

Supplemental attachments

[Love_Creek_MHC_Hearing_Update.pdf](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2.9M	\$7M	\$7M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Capitalized Cost	\$2,900,000	\$4,100,000	\$7,000,000
Total	\$2,900,000	\$4,100,000	\$7,000,000

Funding Sources

FY2027 Budget

\$2.9M

Total Budget (all years)

\$7M

Project Total

\$7M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$2,900,000	\$4,100,000	\$7,000,000
Total	\$2,900,000	\$4,100,000	\$7,000,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$314K

Project Total

\$314K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$11,250	\$11,588	\$11,935	\$12,293	\$47,066
Personnel	\$3,750	\$3,863	\$3,979	\$4,098	\$15,690
Utilities	\$60,000	\$61,800	\$63,654	\$65,563	\$251,017
Total	\$75,000	\$77,251	\$79,568	\$81,954	\$313,773

Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$314K

Project Total

\$314K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$75,000	\$77,251	\$79,568	\$81,954	\$313,773
Total	\$75,000	\$77,251	\$79,568	\$81,954	\$313,773



North Ellendale Re-direct

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement
Estimated Start Date	06/1/2023
Estimated Completion Date	06/30/2025

Project Location

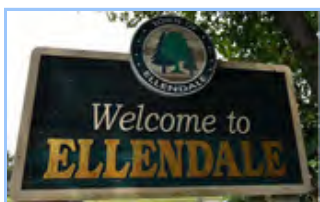


Description

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

Capital Cost

FY2027 Budget
\$6.7M

Total Budget (all years)
\$9.2M

Project Total
\$9.2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$6,700,000	\$2,500,000	\$9,200,000
Total	\$6,700,000	\$2,500,000	\$9,200,000

Funding Sources

FY2027 Budget
\$6.7M

Total Budget (all years)
\$9.2M

Project Total
\$9.2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Connection Charges	\$6,700,000	\$2,500,000	\$9,200,000
Total	\$6,700,000	\$2,500,000	\$9,200,000

Operational Costs

FY2027 Budget
\$0

Total Budget (all years)
\$42K

Project Total
\$42K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Personnel	\$1,000	\$2,000	\$4,000	\$7,000
Utilities	\$5,000	\$10,000	\$20,000	\$35,000
Total	\$6,000	\$12,000	\$24,000	\$42,000



Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$42K

Project Total

\$42K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$6,000	\$12,000	\$24,000	\$42,000
Total	\$6,000	\$12,000	\$24,000	\$42,000



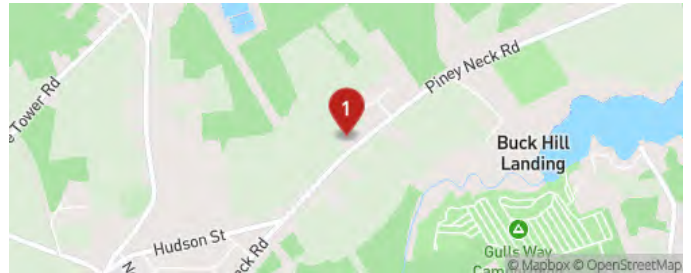
Piney Neck - Lagoon Conversions

Overview

Request Owner John Ashman, Manager
Department Enterprise Capital
Type Other

Project Location

29535 Piney Neck Road



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$3M	\$3M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Capitalized Cost	\$500,000	\$2,000,000	\$500,000	\$3,000,000
Total	\$500,000	\$2,000,000	\$500,000	\$3,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$3M	\$3M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Connection Charges	\$500,000	\$2,000,000	\$500,000	\$3,000,000
Total	\$500,000	\$2,000,000	\$500,000	\$3,000,000

Cost Savings

FY2027 Budget

\$0

Total Budget (all years)

\$2.01M

Project Total

\$2.01M

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Estimated Operational Savings	\$87,500	\$175,000	\$1,750,000	\$2,012,500
Total	\$87,500	\$175,000	\$1,750,000	\$2,012,500



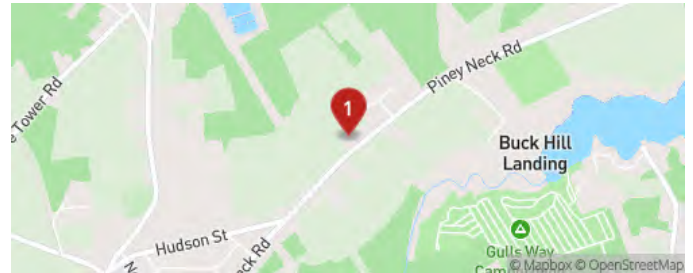
Piney Neck - Transmission Improvements

Overview

Request Owner John Ashman, Manager
Department Enterprise Capital
Type Other

Project Location

29535 Piney Neck Road



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$11M	\$12M	\$12M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Capitalized Cost	\$11,000,000	\$1,000,000	\$12,000,000
Total	\$11,000,000	\$1,000,000	\$12,000,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$11M	\$12M	\$12M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$5,500,000	\$500,000	\$6,000,000
Connection Charges	\$5,500,000	\$500,000	\$6,000,000
Total	\$11,000,000	\$1,000,000	\$12,000,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$10,000	\$25,000	\$30,000	\$35,000	\$100,000
Total	\$10,000	\$25,000	\$30,000	\$35,000	\$100,000

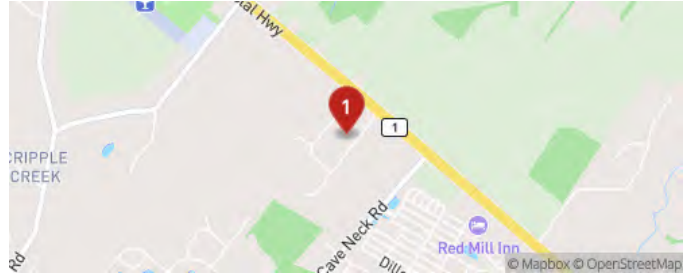


Red Fox Run Septic Elimination Project

Overview

Request Owner John Ashman, Manager
Department Enterprise Capital
Type Other

Project Location



Images



sign.png

Supplemental attachments

[Red_Fox_Run_Hearing.pdf](#)

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$4.05M	\$4.05M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Capitalized Cost	\$50,000	\$2,500,000	\$1,500,000	\$4,050,000
Total	\$50,000	\$2,500,000	\$1,500,000	\$4,050,000

Funding Sources

FY2027 Budget

\$50K

Total Budget (all years)

\$4.05M

Project Total

\$4.05M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$50,000	\$2,500,000	\$1,500,000	\$4,050,000
Total	\$50,000	\$2,500,000	\$1,500,000	\$4,050,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$34.3K

Project Total

\$34.3K

Detailed Breakdown

Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$1,690	\$1,741	\$3,431
Personnel	\$1,690	\$1,741	\$3,431
Utilities	\$13,516	\$13,921	\$27,437
Total	\$16,896	\$17,403	\$34,299

Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$34.3K

Project Total

\$34.3K

Detailed Breakdown

Category	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$16,896	\$17,403	\$34,299
Total	\$16,896	\$17,403	\$34,299



Slaughter Beach Sewer Area

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement
Estimated Start Date	10/1/2023
Estimated Completion Date	10/1/2028

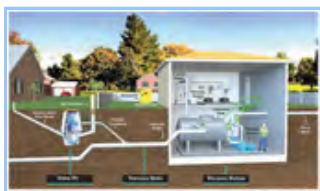
Project Location



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

Capital Cost

FY2027 Budget

\$10M

Total Budget (all years)

\$22M

Project Total

\$22M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$10,000,000	\$12,000,000	\$22,000,000
Total	\$10,000,000	\$12,000,000	\$22,000,000

Funding Sources

FY2027 Budget

\$10M

Total Budget (all years)

\$22M

Project Total

\$22M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$10,000,000	\$12,000,000	\$22,000,000
Total	\$10,000,000	\$12,000,000	\$22,000,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$272K

Project Total

\$272K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$4,437	\$4,526	\$4,620	\$13,583
Personnel	\$13,311	\$13,577	\$13,850	\$40,738
Utilities	\$70,992	\$72,412	\$73,860	\$217,264
Total	\$88,740	\$90,515	\$92,330	\$271,585



Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$272K

Project Total

\$272K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
User Fees	\$88,740	\$90,515	\$92,330	\$271,585
Total	\$88,740	\$90,515	\$92,330	\$271,585

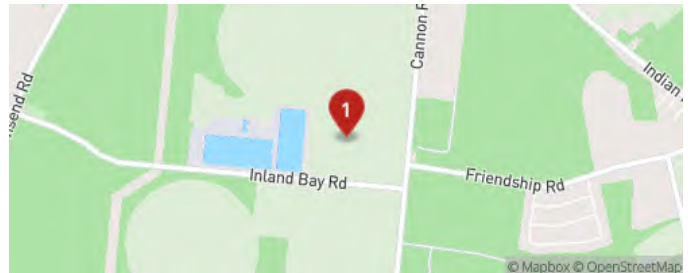


Submerged Gravel Wetland Improvements - IBRWF

Overview

Request Owner John Ashman, Manager
Department Enterprise Capital
Type Other

Project Location



Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2027 Requested
Capitalized Cost	\$500,000
Total	\$500,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2027 Requested
Utility User Fees	\$500,000
Total	\$500,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Total	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000



Warwick Park Area- Pumpstation & Forcemain

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement
Estimated Start Date	06/1/2023
Estimated Completion Date	12/31/2024

Project Location



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



Warwick_Park_Hearing_Upc



Rosedale Beach

Nestled between Warwick Cove and Gull Point

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget

\$1.3M

Total Budget (all years)

\$1.3M

Project Total

\$1.3M

Detailed Breakdown

Category

FY2027
Requested

Construction/Maintenance

\$1,300,000

Total

\$1,300,000

Funding Sources

FY2027 Budget

\$1.3M

Total Budget (all years)

\$1.3M

Project Total

\$1.3M

Detailed Breakdown

Category

FY2027*Requested*

Assessment Fees (Loans/Grants)

\$1,300,000**Total****\$1,300,000**

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$143K

Project Total

\$143K

Detailed Breakdown

Category

FY2028*Requested***FY2029***Requested***FY2030***Requested***FY2031***Requested***Total**

Maintenance

\$1,730

\$1,765

\$1,785

\$1,820

\$7,100

Personnel

\$3,460

\$3,528

\$3,530

\$3,600

\$14,118

Utilities

\$29,408

\$29,997

\$31,000

\$31,620

\$122,025**Total****\$34,598****\$35,290****\$36,315****\$37,040****\$143,243**

Operating Revenue

FY2027 Budget

\$0

Total Budget (all years)

\$143K

Project Total

\$143K

Detailed Breakdown

Category

FY2028*Requested***FY2029***Requested***FY2030***Requested***FY2031***Requested***Total**

User Fees

\$34,598

\$35,290

\$36,315

\$37,040

\$143,243**Total****\$34,598****\$35,290****\$36,315****\$37,040****\$143,243**

Warwick Park Phase II

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Capital Improvement
Estimated Start Date	01/1/2025
Estimated Completion Date	12/31/2025

Project Location



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

Capital Cost

FY2027 Budget

\$5.2M

Total Budget (all years)

\$9.2M

Project Total

\$9.2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$5,200,000	\$4,000,000	\$9,200,000
Total	\$5,200,000	\$4,000,000	\$9,200,000

Funding Sources

FY2027 Budget

\$5.2M

Total Budget (all years)

\$9.2M

Project Total

\$9.2M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Assessment Fees (Loans/Grants)	\$5,200,000	\$4,000,000	\$9,200,000
Total	\$5,200,000	\$4,000,000	\$9,200,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$21K

Project Total

\$21K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Maintenance	\$1,000	\$2,000	\$4,000	\$7,000
Personnel	\$1,000	\$2,000	\$4,000	\$7,000
Utilities	\$1,000	\$2,000	\$4,000	\$7,000
Total	\$3,000	\$6,000	\$12,000	\$21,000

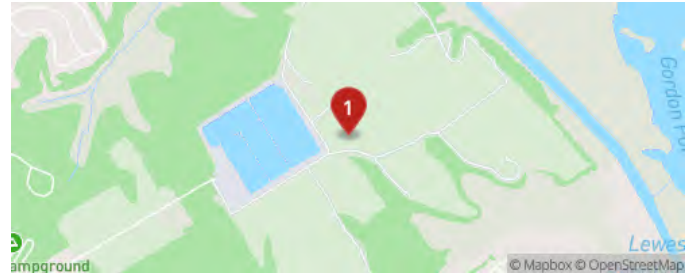


WNRWF - Sewer Transmission/Canal Disposal/Plant Expansion

Overview

Request Owner	John Ashman, Manager
Department	Enterprise Capital
Type	Other

Project Location



Capital Cost

FY2027 Budget

\$5M

Total Budget (all years)

\$109M

Project Total

\$109M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Capitalized Cost	\$5,000,000	\$9,000,000	\$50,000,000	\$25,000,000	\$20,000,000	\$109,000,000
Total	\$5,000,000	\$9,000,000	\$50,000,000	\$25,000,000	\$20,000,000	\$109,000,000

Funding Sources

FY2027 Budget

\$5M

Total Budget (all years)

\$109M

Project Total

\$109M

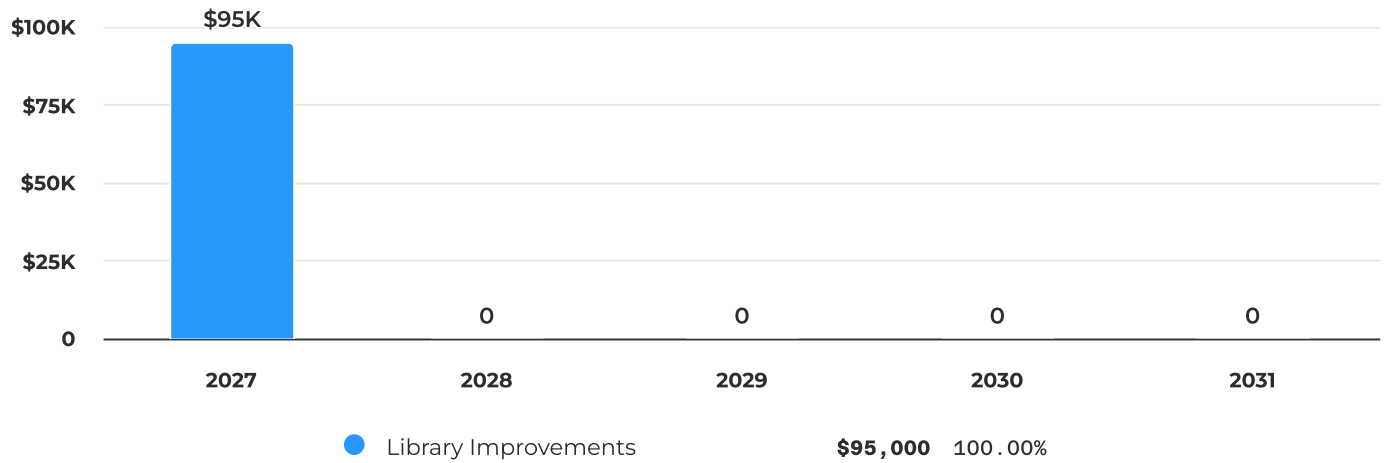
Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Connection Charges	\$4,000,000	\$7,200,000	\$40,000,000	\$20,000,000	\$16,000,000	\$87,200,000
Third Party Contribution	\$1,000,000	\$1,800,000	\$10,000,000	\$5,000,000	\$4,000,000	\$21,800,000
Total	\$5,000,000	\$9,000,000	\$50,000,000	\$25,000,000	\$20,000,000	\$109,000,000



Library

FY27 - FY31 Library Projects



Summary of Requests

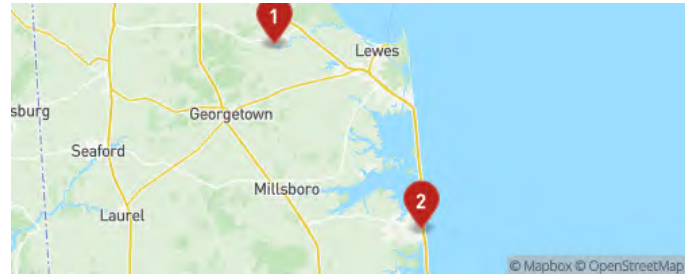
Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Library Improvements	\$95,000	\$0	\$0	\$0	\$0	\$95,000
Total Summary of Requests	\$95,000	\$0	\$0	\$0	\$0	\$95,000

Library Improvements

Overview

Request Owner	Mark Parker, Assistant County Engineer
Department	Library
Type	Capital Improvement

Project Location



Description

This capital project is to replace the sidewalks at the Milton Library and the fire alarm system at South Coastal Library.

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$95K	\$95K	\$95K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$95,000
Total	\$95,000

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
\$95K	\$95K	\$95K

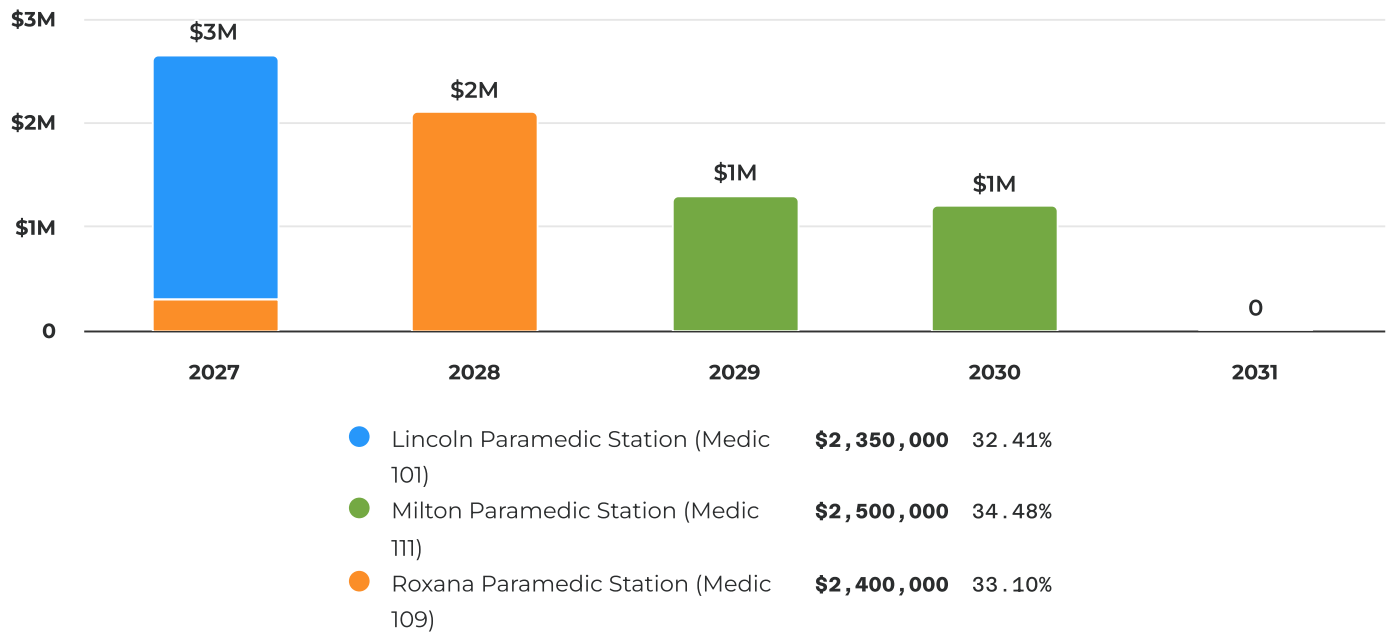
Detailed Breakdown

Category	FY2027 Requested
App. Res./RTT	\$95,000
Total	\$95,000



Paramedics

FY27 - FY31 Paramedics Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Lincoln Paramedic Station (Medic 101)	\$2,350,000	\$0	\$0	\$0	\$0	\$2,350,000
Milton Paramedic Station (Medic 111)	\$0	\$0	\$1,300,000	\$1,200,000	\$0	\$2,500,000
Roxana Paramedic Station (Medic 109)	\$300,000	\$2,100,000	\$0	\$0	\$0	\$2,400,000
Total Summary of Requests	\$2,650,000	\$2,100,000	\$1,300,000	\$1,200,000	\$0	\$7,250,000

Lincoln Paramedic Station (Medic 101)

Overview

Request Owner	Robbie Murray, Public Safety Director
Department	Paramedics
Type	Capital Improvement
Estimated Start Date	03/1/2026
Estimated Completion Date	03/31/2027

Project Location



Description

Land has been procured for the construction of a new paramedic station in Lincoln. The budget reflects design being completed in FY 2026 and construction completed in FY 2027.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$2.35M	\$2.35M	\$2.35M

Detailed Breakdown

Category	FY2027
	<i>Requested</i>
Construction/Maintenance	\$2,350,000
Total	\$2,350,000

Funding Sources

FY2027 Budget

\$2.35M

Total Budget (all years)

\$2.35M

Project Total

\$2.35M

Detailed Breakdown

Category	FY2027 Requested
App. Res./RTT	\$2,350,000
Total	\$2,350,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$24K

Project Total

\$24K

Detailed Breakdown

Category	FY2028 Requested	FY2029 Requested	FY2030 Requested	FY2031 Requested	Total
General Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Utilities	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Total	\$6,000	\$6,000	\$6,000	\$6,000	\$24,000

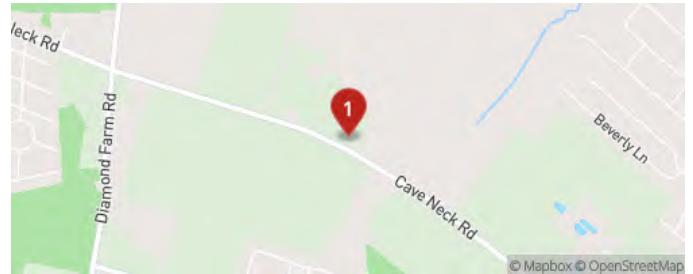


Milton Paramedic Station (Medic 111)

Overview

Request Owner	Robbie Murray, Public Safety Director
Department	Paramedics
Type	Capital Improvement
Estimated Start Date	07/1/2027
Estimated Completion Date	08/31/2028

Project Location



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 FY28/FY29.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$2.5M

Project Total

\$2.5M

Detailed Breakdown

Category	FY2029 Requested	FY2030 Requested	Total
Construction/Maintenance	\$1,200,000	\$1,200,000	\$2,400,000
Planning	\$100,000	\$0	\$100,000
Total	\$1,300,000	\$1,200,000	\$2,500,000



Funding Sources

FY2027 Budget

\$0

Total Budget (all years)

\$2.5M

Project Total

\$2.5M

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
App. Res./RTT	\$1,300,000	\$900,000	\$2,200,000
Interest Earnings	\$0	\$300,000	\$300,000
Total	\$1,300,000	\$1,200,000	\$2,500,000

Operational Costs

FY2027 Budget

\$0

Total Budget (all years)

\$18K

Project Total

\$18K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Maintenance	\$1,000	\$1,000	\$1,000	\$3,000
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
Total	\$6,000	\$6,000	\$6,000	\$18,000

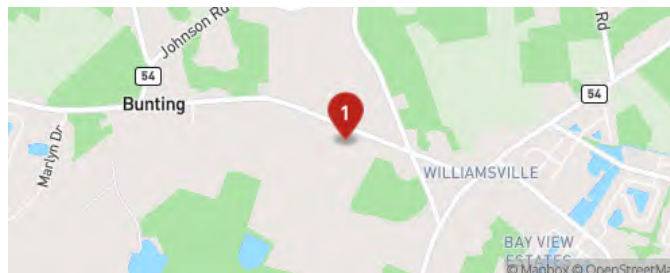


Roxana Paramedic Station (Medic 109)

Overview

Request Owner	Robbie Murray, Public Safety Director
Department	Paramedics
Type	Capital Improvement
Estimated Start Date	01/1/2029
Estimated Completion Date	03/31/2030

Project Location



Description

We are requesting to allocate funds to begin construction on county-owned land in FY28 with anticipated completion carrying into FY29. This would fall in line with existing construction projects.

Details

Type of Project: New Construction

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$300K	\$2.4M	\$2.4M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$0	\$2,100,000	\$2,100,000
Design	\$300,000	\$0	\$300,000
Total	\$300,000	\$2,100,000	\$2,400,000

Funding Sources

FY2027 Budget
\$300K

Total Budget (all years)
\$2.4M

Project Total
\$2.4M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
App. Res./RTT	\$300,000	\$2,100,000	\$2,400,000
Total	\$300,000	\$2,100,000	\$2,400,000

Operational Costs

FY2027 Budget
\$0

Total Budget (all years)
\$18K

Project Total
\$18K

Detailed Breakdown

Category	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
General Maintenance	\$1,000	\$1,000	\$1,000	\$3,000
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
Total	\$6,000	\$6,000	\$6,000	\$18,000



Debt Overview Summary

Sussex County's fiscal year forecasts \$188 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 for the debt service. There is no General Fund bonded debt; **the debt is solely used to fund business-type activities.**

The County issues debt to finance capital improvements within its business-type operations. Routine capital improvements are included in the calculation of the revenue requirement from rates and are financed on a "pay-as-you-go" basis. The County maintains a triple-A bond rating from both S&P Global and Moody's Investors Service.

The Enterprise Fund debt is projected to increase by \$27 million by the end of 2027, primarily to fund construction costs associated with the expansion of the Unified Sewer District. Debt service payments for these issuances will be covered by assessment charges paid by users in the respective service areas.

Under Delaware statute, Sussex County's legal debt limit is 12 percent of the assessed value of taxable property. The accompanying chart shows the County's proposed debt limit and remaining legal debt margin.

Description	Amount (in millions)
Projected Assessed Value	\$92,775
Debt Limit (12% of assessed value)	11,133
Forecasted Net Debt Applicable to Limit	188
Legal Debt Margin	\$10,945

The chart below shows the required debt payments by year in millions of dollars.

Fiscal Year Ending	Principal	Interest	Total
2027	\$9.6	\$4.1	\$13.7
2028	9.4	3.9	13.4
2029	9.3	3.7	13.0
2030	9.5	3.5	13.0
2031	9.7	3.3	13.0
2032-2036	47.5	13.7	61.2
2037-2041	45.0	9.6	54.6
2042-2046	29.4	5.8	35.2
2047-2051	25.0	2.9	27.9
2052-2056	12.8	1.1	13.9
2057-2061	5.2	0.3	5.5
2062-2065	1.6	0	1.6

The annual debt service amounts are projected to be paid 100 percent by assessment charges by users of the applicable sewer areas, and 40 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.



Appendix



Glossary

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

ARPA: American Rescue Plan Act

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 the 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.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A balanced budget is a budget where revenues, including the use of reserves, equal expenses for the year.

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 Issue: Generally, the sale of a certain number of bonds at one time by the County.

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.

Budget: A plan of financial operations for a given period of time providing estimates of proposed expenditures and the proposed means of financing them.

Budget Ordinance: The ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

CAAS: Commission on Accreditation of Ambulance Services

CAD: Computer-Aided Design

CAMA: Computer Assisted Mass Appraisal

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements and infrastructure.

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure.

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 purchases.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

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.

CPI-U: Consumer Price Index - Urban



CPR: Cardiopulmonary Resuscitation

CY: Calendar Year

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 Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

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 on equipment or other assets. 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

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 salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the



public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

EOC: Emergency Operations Center

Equip: Equipment

Equities: Investments that are stocks and shares in a company.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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/Expense: An outlay of money made by the County to provide the programs and services within the budget.

FAA: Federal Aviation Administration

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

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

FYE: Fiscal year-end

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB: Governmental Accounting Standards Board

General Fund: Account for all resources not required to be accounted for in other funds. It is the chief operating 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

Goals: Broad, long-term aims or desired outcomes; goals provide the overall direction and vision.

Governing Body: The County Council

Governmental Fund: Account to track government's activities that are primarily tax-supported.

GPS: Global Positioning System

Grnt: Grant

HOME: Grant program through the U.S. Department of Housing and Urban Development



HPG: Housing Preservation Grant

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

LEPC: Local Emergency Planning Committee

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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: Million

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

NAICS: North American Industry Classification System

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Net Position: In propriety and fiduciary funds, it is the net accumulation of surpluses and deficits in a fund, essentially the difference between a fund's assets and liabilities.

Objectives: Specific, measurable, and time-bound actions or steps needed to achieve those goals.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Obligations: Debt or commitment of an entity

OH: Overhead

OPEB: Other Post-Retirement Employee Benefit Trust Fund

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 for their retired employees. These benefits principally involve healthcare benefits.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

P&Z: Planning and Zoning

Pay-as-you-go: System of meeting costs as they arise.

Pension Contribution: Monies the General Fund and/or Enterprise Funds deposit into the Fiduciary Funds.



Pension Trust Fund: The fund used to account for resources held for the benefit of parties outside the government, specifically pensioners of the County.

PLC: Programmable Logic Controller

PLUS: Preliminary Land Use Review Service

Principal: The face amount of a bond, exclusive of accrued interest.

Private Infrastructure: An alternative asset class that encompasses investment in the facilities, services, and installations considered essential to the functioning and economic productivity of a society

Private Real Estate: An alternate asset class composed of professionally managed pooled private and public investments in the real estate markets

Program: A combination of activities to accomplish an end

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

PS: Pump Station

RB: Rehoboth Beach

Rd: Road

RDS: Retiree Drug Subsidy

Realty Transfer Tax (RTT): A tax that is levied on the transfer of ownership of 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

RX: Prescription

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 & 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.

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

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

Wi-Fi: The interoperability of wireless computer networking devices



WNRWF: Wolfe Neck Regional Wastewater Facility

WS: Water and Sewer Fund

WWTP: Wastewater Treatment Plant



Ordinances

The Operating Budget Ordinance can be found here:

<https://sussexcountyde.gov/sites/default/files/ordinances/o4066.pdf>

The Water and Sewer Rate Ordinance can be found here:

<https://sussexcountyde.gov/sites/default/files/ordinances/o4064.pdf>

