

ORDINANCE NO. ____

**AN ORDINANCE ESTABLISHING THE ANNUAL OPERATING BUDGET FOR
FISCAL YEAR 2026**

THE COUNTY OF SUSSEX HEREBY ORDAINS:

Section 1. The Statement of Anticipated General Fund Revenues for the Fiscal Year Ending June 30, 2026 is as follows:

	<u>Amount Year Ending June 30, 2026</u>
<u>Revenues:</u>	
<u>Taxes</u>	
Real Property - County	\$ 17,715,500
Real Property - Library	2,081,000
Realty Transfer	37,000,000
Fire Service	2,000,000
Lodging Tax	1,000,000
Penalties and Interest	150,000
<u>Intergovernmental</u>	
Federal Grants	
Emergency Operations	200,000
Housing and Urban Development	2,829,500
Mitigation Project	192,500
Payments in Lieu of Taxes	7,360
State Grants	
Economic Development	440,080
Local Emergency Planning Commission	77,400
Library	474,000
Other	300,000
Paramedic	8,058,265
<u>Charges for Services</u>	
Constitutional Office Fees	
Marriage Bureau	200,000
Recorder of Deeds	4,000,000
Recorder of Deeds - Maintenance	41,820
Recorder of Deeds - Town Realty Transfer Tax	120,000
Register of Wills	1,850,000
Sheriff	850,000

	<u>Amount Year</u> <u>Ending</u> <u>June 30, 2026</u>
<u>General Government Fees</u>	
Building Permits & Zoning Fees	2,600,000
9-1-1 System Fee	559,630
Manufactured Home Placement Fee	200,000
Building Inspection Fees	1,600,000
Airport Operations	35,000
Miscellaneous Fees	115,000
Private Road Review & Inspection Fees	1,400,000
 <u>Miscellaneous Revenue</u>	
Fines and Forfeits	80,000
Investment Income	5,000,000
Miscellaneous Revenues	1,038,500
 <u>Other Financing Sources</u>	
Appropriated Reserve	<u>11,206,819</u>
Total Revenues	<u>\$ 103,422,374</u>

Section 2. The Statement of Anticipated General Fund Appropriations and Expenditures for the Fiscal Year Ending June 30, 2026 is as follows:

<u>Expenditures:</u>	<u>Amount Year</u> <u>Ending</u> <u>June 30, 2026</u>
<u>General Government</u>	
County Council	\$ 816,946
Administration	1,405,161
Legal	450,000
Finance	3,084,868
Assessment	4,158,166
GIO	1,160,425
Human Resources & General Employment	1,368,355
Records Management	345,866
Facilities Management	2,662,632
Information Technology	3,175,115
<u>Engineering</u>	
Engineering Administration	4,224,718
Solid Waste	199,230

<u>Expenditures (continued)</u>	<u>Amount Year Ending June 30, 2026</u>
<u>Planning and Zoning</u>	
Planning and Zoning	3,004,729
Constable	1,776,670
Building Code	1,689,800
<u>Public Safety</u>	31,699,107
<u>Library</u>	
Administration	874,393
Operations	2,856,732
<u>Economic Development</u>	
Economic Development	648,603
Safety and Security	640,796
Airport and Business Park	1,817,217
<u>Community Development</u>	3,499,359
<u>Grant-in-aid</u>	28,844,799
<u>Constitutional Offices</u>	
Marriage Bureau	357,506
Recorder of Deeds	933,870
Register of Wills	811,603
Sheriff	800,208
<u>Other Financing Uses</u>	
Transfers Out	115,500
Total Expenditures	<u>\$ 103,422,374</u>

Section 3. The Tax Rate, Fireman's Enhancement Funding Program, Cluster Fees, fee increases and new sources of revenue for the Fiscal Year Ending June 30, 2026, are as follows:

- (a) County Property Tax Rate \$0.0214 per \$100.00 of taxable assessed value. This rate is an adjusted rate after the completed countywide reassessment. The rate used is equivalent to the roll-back rate of \$0.0214 per \$100 of taxable assessed value.
- (b) Firemen's Enhancement Funding Program - Building Permit surcharge of one-quarter of one percent (.25%) of construction values. Distribution will be made to fire companies and ambulance companies who are in good standing with the Sussex County Volunteer Fire Association.

(c) Cluster Fee for density bonus.

- 1.) For the Town Centers and Developing Areas around Greenwood, Bridgeville, Seaford, Blades, Laurel and Delmar - \$15,000 per unit in excess of two dwelling units per acre.
- 2.) For the Town Centers and Developing Areas around Milford, Milton, Ellendale, Georgetown, Millsboro, Dagsboro, Frankford and Selbyville - \$15,000 per unit in excess of two dwelling units per acre.
- 3.) For the Coastal Area (previously known as environmentally sensitive areas) - \$20,000 per unit in excess of two dwelling units per acre.

(d) Fee increases.

- 1.) Enterprise Fund - Water Annual Service Charge based on EDU - increase from \$417 per EDU to \$450.
- 2.) Enterprise Fund - Sewer Annual Service Charge - increase from \$340 per EDU to \$352.
- 3.) Enterprise Fund - Sewer Assessment Fee – Pintail Pointe – increase from \$954.00 to \$985.92.
- 4.) Enterprise Fund – Sewer Connection Fee – increase from \$7,700 to \$10,700 per EDU.
- 5.) Sheriff Department –
 - a. For serving a writ of summons and complaint, amended summons, writ of alias summons, first, second pluries, etc, writ of waste, summons in partition, subpoena ad respondendum, attachment for attaching property, process of certiorari, citation, appeal, complaint and notice of ejectment, attachment, attachment upon garnishees, for each garnishee summoned, or any process of arrest in a civil case, notice of sale to each plaintiff and defendant and landlord or execution creditor, notice to plaintiffs and defendants in inquisition, advertising rule or notice to defendant in divorce or any other process in the nature thereof and making due return of the same for each person so served or notified (per person, whether served or not): from \$30 to \$40
 - i. For service of an alias or additional scire facias summons, for each person so served or notified (per person, whether served or not): from \$40 to \$50
 - ii. For each additional defendant at a different address: from \$30 to \$40
 - b. For serving and returning a subpoena to give evidence or to bring papers for each person summoned both in civil or criminal actions, for the first and subsequent filings: from \$15 to \$20
 - c. For attachment fieri facias (wage attachment): from \$30 to \$40
 - d. For levying an execution or goods, chattels, lands and tenements and making inventory, causing appraisalment:
 - i. Fieri facias attachment – levy:
 1. For Court of Common Pleas (personal property, vehicles): from \$75 to \$90
 2. For Superior Court (personal property, vehicles): from \$75 to \$90
 3. For Superior Court (real estate): from \$75 to \$90
 4. For Superior Court (foreign attachments on boats, horses, etc.): from \$75 to \$90
 - ii. If no levy is made: from \$75 to \$90

- e. For all Sheriff service on all papers not outlined in other sections of Sussex County Code, Chapter 62, Article V, § 62-15:
 - i. Per person: from \$30 to \$40
 - ii. For each additional person at a different address: from \$30 to \$40
- f. For certified letter: from \$7.50 to \$10.00
- g. For service of any document or paper regarding any matter not originating in the State of Delaware: from \$75 to \$90

(e) New Sources of Revenue

- 1.) General Fund – Subdivision naming approval – 2nd request - \$50/hr. with a \$50 minimum
- 2.) Enterprise Fund – Construction Phase Design Modification Fee - \$500
- 3.) Enterprise Fund - Sewer Assessment Fee – Briarwood Estates - \$800 based on equivalent dwelling unit (EDU).
- 4.) Enterprise Fund – Water Assessment Fee – Winding Creek Water - \$8.75 based on front footage.

Section 4. The Statement of Anticipated Capital Project Fund Revenues and Expenditures for the Fiscal Year Ending June 30, 2026 is as follows:

	<u>Amount Year Ending June 30, 2026</u>
<u>Revenues and Other Financing Sources</u>	
Appropriated Reserves	\$ 12,585,221
Federal Grant	3,854,850
Investment Income	1,800,000
State Grant	<u>95,391</u>
Total Revenues and Other Financing Sources	<u><u>\$ 18,335,462</u></u>
<u>Expenditures</u>	
Administrative	11,296,500
Airport and Business Park	4,235,632
Engineering	250,000
Library	953,330
Public Safety	<u>1,600,000</u>
Total Capital Improvement Expenditures	<u><u>\$ 18,335,462</u></u>

Section 5. The Statement of Anticipated Enterprise Fund Revenues and Expenses for the Fiscal Year Ending June 30, 2026 is as follows:

	<u>Amount Year Ending June 30, 2026</u>
<u>Revenues and Other Financing Sources</u>	
Operating Revenues	
Service Charges	\$ 34,528,440
Holding Tank Fees	550,000
Licenses, Permit, and Review Fees	2,148,500
Miscellaneous Fees	526,950
Non-Operating Revenues	
Assessment Charges	9,227,937
Capitalized Ord. 38 Fees	3,100,000
Connection Fees	12,794,000
Investment Results	1,484,960
Miscellaneous Revenues	453,350
Other Financing Sources	
Transfers	<u>115,500</u>
Total Revenues and Other Financing Sources	<u><u>\$ 64,929,637</u></u>

	<u>Amount Year Ending June 30, 2026</u>
<u>Expenses</u>	
Administrative Costs	\$11,132,324
Operations and Maintenance Costs	33,435,989
Capital Expenditures	4,813,565
Debt Service	<u>15,547,759</u>
Total Expenses and Debt Service	<u><u>\$ 64,929,637</u></u>

Section 6. Supplemental funding provided by the American Rescue Plan Act as follows:

<u>Revenue and Other Financing Sources</u>	
Coronavirus State and Local Fiscal Recovery Grant	<u>\$ 9,929,558</u>
<u>Expenses and Other Financing Uses</u>	
Coronavirus State and Local Fiscal Recovery Eligible Expenses	<u>\$ 9,929,558</u>

Section 7. Unappropriated or unobligated General Fund expenditures requiring a transfer from the General Fund Undesignated Fund Balance require approval by not less than four-fifths of the members of Sussex County Council concurring.

Section 8. The County Pay Plan and Salary Structures for non-exempt employees for Fiscal Year Ending June 30, 2026 shall be:

FY 2026 Pay Scale - Non-exempt (non-union)			
Grade	Minimum	Midpoint	Maximum
1	N/A	N/A	N/A
2	\$15.44	\$19.30	\$23.15
3	\$16.21	\$20.26	\$24.31
4	\$17.02	\$21.27	\$25.53
5	\$17.87	\$22.33	\$26.80
6	\$18.77	\$23.45	\$28.15
7	\$19.70	\$24.63	\$29.55
8	\$20.68	\$25.86	\$31.03
9	\$21.72	\$27.15	\$32.58
10	\$22.81	\$28.51	\$34.21
11	\$23.94	\$29.93	\$35.92
12	\$25.14	\$31.43	\$37.72
13	\$26.40	\$33.01	\$39.61
14	\$27.73	\$34.66	\$41.58
15	\$29.11	\$36.39	\$43.67
16	\$30.57	\$38.20	\$45.85
17	\$32.09	\$40.12	\$48.13
18	\$33.69	\$42.12	\$50.54
19	\$35.38	\$44.23	\$53.07
20	\$37.15	\$46.43	\$55.73

Section 9. The County Pay Plan and Salary Structures for exempt employees for Fiscal Year Ending June 30, 2026 shall be:

FY2026 Salary Scale - Exempt			
Grade	Minimum	Midpoint	Maximum
E1	\$63,577	\$79,471	\$95,365
E2	\$66,755	\$83,444	\$100,133
E3	\$70,093	\$87,617	\$105,140
E4	\$73,598	\$91,997	\$110,397
E5	\$77,278	\$96,597	\$115,917
E6	\$81,142	\$101,427	\$121,713
E7	\$85,199	\$106,498	\$127,798
E8	\$89,459	\$111,823	\$134,188
E9	\$93,932	\$117,415	\$140,898

FY2026 Salary Scale – Exempt - continued			
Grade	Minimum	Midpoint	Maximum
E10	\$98,628	\$123,285	\$147,942
E11	\$103,560	\$129,450	\$155,339
E12	\$108,738	\$135,922	\$163,106
E13	\$114,175	\$142,718	\$171,262
E14	\$119,883	\$149,854	\$179,825
E15	\$125,877	\$157,347	\$188,816
E16	\$132,171	\$165,214	\$198,257
E17	\$138,780	\$173,475	\$208,170
E18	\$145,719	\$182,149	\$218,578
E19	\$153,005	\$191,256	\$229,507

Section 10. The County has invested \$10 million of Appropriated Reserves from Realty Transfer Tax funds with a goal to earn five percent per year. The fire companies are to receive a grant for the annual investment income from this investment up to four percent per year; these fire service grants are to be awarded annually based on recommendations from the Fire Resource Committee of the Sussex County Volunteer Firefighters Association, but at the discretion of the Sussex County Council. The County will receive the first one percent of the investment income earned. The fire service would receive investment income of up to four percent after the County receives one percent. A four-fifths vote of the County Council is required to use principal for any other purpose. If there is a loss from the investments, then the principal balance must be restored before any additional grants are made from investment income in the future to the County or fire service. The County is to receive the investment income over five percent per year. These grants to the fire service will be awarded annually, based on the previous calendar year's annual investment results.

Section 11. This Ordinance shall become effective on July 1, 2025.

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF ORDINANCE NO. ____ ADOPTED BY THE SUSSEX COUNTY COUNCIL ON THE ____TH DAY OF JUNE 2025.

TRACY N. TORBERT
CLERK OF THE COUNCIL