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## RESOLUTION

The Board of County Commissioners of Kent County, Maryland do hereby adopt the attached Amended Fiscal Year 2014 Budget this 20th day of May, 2014.

THE COUNTY COMMISSIONERS  
OF KENT COUNTY, MARYLAND

  
Ronald H. Fithian, President

ATTEST:

  
Sondra Blackiston, Clerk

Date Adopted: May 20, 2014

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2014 AMENDED BUDGET  
GENERAL FUND**

**REVENUES**

Real and Personal Property Taxes	30,262,063
Income Taxes	13,850,000
Other Local Taxes	1,948,404
Licenses and Permits	267,297
Federal Revenue	-
Federal Payment In Lieu	28,434
State Revenue	264,334
Intergovernmental Local Revenue	65,000
Service Charges	504,952
Fines and Forfeitures	24,250
Miscellaneous	124,174
Proceeds from the Sale of Assets	71,149
<b>Subtotal</b>	<b>47,410,057</b>
Transfers From Other Funds	218,424
Transfers From Fund Balance	-
<b>Subtotal</b>	<b>218,424</b>
<b>Total General Fund Revenues</b>	<b>47,628,481</b>

**EXPENDITURES**

<b>General Government</b>	
Legislative	414,993
Circuit Court	214,075
Orphans' Court	50,650
State's Attorney's Office	502,574
Election Office	408,970
Dept of Assessment & Taxation	107,302
Independent Accounting and Auditing	30,000
Finance Office	612,840
Legal	28,798
Personnel	258,560
Planning and Zoning	585,419
Information Systems	890,468
General Services	87,303
Building Maintenance	1,193,729
<b>Total General Government</b>	<b>5,385,681</b>
<b>Public Safety</b>	
Law Enforcement	2,777,267
Fire Departments	1,040,054
Corrections	2,602,734
Building Code Inspection	28,475
Board of License Commissioners	69,323
Emergency Management	145,058
Communications Division	868,544
Emergency Medical Services	972,777
Animal Control/Humane Society	275,800
<b>Total Public Safety</b>	<b>8,780,032</b>
<b>Public Works</b>	
Public Works Administration	160,428
Solid Waste	877,401
Highways	2,879,612
<b>Total Public Works</b>	<b>3,917,441</b>

**EXPENDITURES (cont)**

<b>Conservation of Health</b>	
Health Department	381,497
Mosquito Control	34,784
<b>Total Conservation of Health</b>	<b>416,281</b>
<b>Social Services</b>	
Upper Shore Aging	111,005
Delmarva Community Services	108,244
Department of Social Services	21,416
Other Social Services	70,622
<b>Total Social Services</b>	<b>311,287</b>
<b>Education</b>	
Board of Education-Operating	16,732,210
Board of Education-Pension	464,102
Board of Education-Debt Service	1,093,549
Community College	525,008
<b>Total Education</b>	<b>18,814,869</b>
<b>Parks, Recreation and Culture</b>	
Arts Council	7,500
Parks and Recreation	1,371,114
<b>Total Parks, Recreation and Culture</b>	<b>1,378,614</b>
<b>Library</b>	<b>554,018</b>
<b>Conservation of Natural Resources</b>	
Agriculture Extension Service	113,972
Soil Conservation Service	194,069
Other Conservation of Natural Resources	34,933
<b>Total Conservation of Natural Resources</b>	<b>342,974</b>
<b>Tourism &amp; Economic Development</b>	<b>359,021</b>
<b>Debt Service</b>	<b>1,770,735</b>
<b>Intergovernmental</b>	<b>68,022</b>
<b>Miscellaneous</b>	
Insurance/Benefits	33,085
Contingency	126,690
<b>Total Miscellaneous</b>	<b>159,775</b>
<b>Transfers to Other Funds</b>	
Agricultural Preservation Fund	1,680
Circuit Court Law Library	13,000
Grant Funds	-
Local Management Board	84,280
Capital Projects	1,034,686
Water and Wastewater Enterprise Fund	743,915
<b>Total Transfers to Other Funds</b>	<b>1,877,561</b>
<b>Transfer to Fund Balance</b>	<b>3,492,170</b>
<b>Total Expenditures</b>	<b>47,628,481</b>

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2014 AMENDED BUDGET  
CAPITAL PROJECTS FUNDS**

	<u>Capital Projects</u>	<u>Water &amp; Wastewater Capital Projects</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
Intergovernmental Federal Revenue	-	20,601	20,601
Intergovernmental State Revenue	218,700	-	218,700
Service Charges	-	-	-
Miscellaneous	30,000	-	30,000
Proceeds From Sale of Board of Education Building	-	-	-
Loan Proceeds	-	1,323,644	1,323,644
<b>Subtotal</b>	<b><u>248,700</u></b>	<b><u>1,344,245</u></b>	<b><u>1,592,945</u></b>
Transfer From Fund Balance	200,000	-	200,000
Transfers From Other Funds	1,034,686	-	1,034,686
<b>Total Revenues</b>	<b><u><u>1,483,386</u></u></b>	<b><u><u>1,344,245</u></u></b>	<b><u><u>2,827,631</u></u></b>
<b><u>EXPENDITURES</u></b>			
<b>Parks &amp; Recreation</b>			
Community Center Athletic Fields (3)	205,996	-	205,996
ADA Pool Lifts (2)	21,814	-	21,814
<b>Total Parks &amp; Recreation</b>	<b><u>227,810</u></b>	<b><u>-</u></b>	<b><u>227,810</u></b>
<b>Education</b>			
Chesapeake College-Center for Allied Health	960,186	-	960,186
Garnett Elementary School	74,500	-	74,500
<b>Total Education</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Public Works</b>			
Georgetown/Galena	-	1,344,245	1,344,245
<b>Total Public Works</b>	<b><u>1,034,686</u></b>	<b><u>1,344,245</u></b>	<b><u>2,378,931</u></b>
<b>Transfers</b>			
Transfer to Other Funds	220,890	-	220,890
Transfer to Fund Balance	-	-	-
<b>Total Parks, Recreation and Culture</b>	<b><u>220,890</u></b>	<b><u>-</u></b>	<b><u>220,890</u></b>
<b>Total Expenditures</b>	<b><u><u>1,483,386</u></u></b>	<b><u><u>1,344,245</u></u></b>	<b><u><u>2,827,631</u></u></b>
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**KENT COUNTY, MARYLAND  
FISCAL YEAR 2014 AMENDED BUDGET  
ENTERPRISE FUNDS**

	<u>Water &amp; Wastewater</u>	<u>Bayside Landing Park</u>	<u>Total</u>
<b>Operating Revenue</b>			
Service Charges - Water	581,851	-	581,851
Service Charges - Sewer	1,406,342	-	1,406,342
Service Charges - Septic	113,066	-	113,066
Service Charges - Pool	-	500	500
Service Charges - Slips	-	40,000	40,000
Other	-	-	-
	<u>2,101,259</u>	<u>40,500</u>	<u>2,141,759</u>
<b>Operating Expenses</b>			
Administration	540,913	-	540,913
Water	367,259	-	367,259
Sewer	1,132,714	-	1,132,714
Septic	52,775	-	52,775
Parks & Recreation	-	20,776	20,776
Public Landings	-	10,300	10,300
	<u>2,093,661</u>	<u>31,076</u>	<u>2,124,737</u>
<b>Operating Income/(Loss)</b>	7,598	9,424	17,022
<b>Non Operating Income</b>			
Other Financing Sources	993	8,100	9,093
Interest	(304,087)	-	(304,087)
	<u>(303,094)</u>	<u>8,100</u>	<u>(294,994)</u>
<b>Income/(Loss) Before Depr &amp; Transfer</b>	(295,496)	17,524	(277,972)
<b>Transfer In</b>			
General Fund	743,915	-	743,915
Water & Wastewater Services Capital Fund	-	-	-
	<u>743,915</u>	<u>-</u>	<u>743,915</u>
<b>Transfer Out</b>			
General Fund	-	(18,424)	(18,424)
<b>Income/(Loss) Before Depreciation</b>	448,419	(900)	447,519
Depreciation	995,894	8,281	1,004,175
<b>Net Income/(Loss)</b>	<u>(547,475)</u>	<u>(9,181)</u>	<u>(556,656)</u>

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2014 AMENDED BUDGET  
SPECIAL REVENUE FUNDS**

	<u>Agricultural Preservation</u>	<u>Inmate Welfare</u>	<u>Law Library</u>	<u>Housing Fund</u>	<u>Narcotics Task Force</u>
<b><u>REVENUES</u></b>					
Real and Personal Property Taxes	-	-	-	-	-
Income Taxes	-	-	-	-	-
Other Local Taxes	14,000	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Federal Revenue	-	-	-	100,000	-
Intergovernmental State Revenue	-	-	6,900	21,433	11,336
Federal Payments in Lieu of Taxes	-	-	-	-	-
Intergovernmental Local Revenue	-	-	-	-	8,010
Service Charges	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	34,000	-	-	-
Transfer In From Other Funds	1,680	-	13,000	-	4,216
<b>Subtotal</b>	<b><u>15,680</u></b>	<b><u>34,000</u></b>	<b><u>19,900</u></b>	<b><u>121,433</u></b>	<b><u>23,562</u></b>
Transfers From Fund Balance	-	-	-	-	4,216
<b>Total Revenues</b>	<b><u>15,680</u></b>	<b><u>34,000</u></b>	<b><u>19,900</u></b>	<b><u>121,433</u></b>	<b><u>27,778</u></b>
<b><u>EXPENDITURES</u></b>					
General Government	-	-	19,900	121,433	-
Public Safety	-	30,000	-	-	27,778
Public Works	-	-	-	-	-
Conservation of Health	-	-	-	-	-
Social Services	-	-	-	-	-
Education	-	-	-	-	-
Parks, Recreation and Culture	-	-	-	-	-
Library	-	-	-	-	-
Conservation of Natural Resources	15,680	-	-	-	-
Economic Development	-	-	-	-	-
Tourism Development	-	-	-	-	-
Debt Service	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
Transfer to Fund Balance	-	4,000	-	-	-
<b>Total Expenditures</b>	<b><u>15,680</u></b>	<b><u>34,000</u></b>	<b><u>19,900</u></b>	<b><u>121,433</u></b>	<b><u>27,778</u></b>
	-	-	-	-	-

**KENT COUNTY, MARYLAND  
FISCAL YEAR 2014 AMENDED BUDGET  
SPECIAL REVENUE FUNDS**

	Regional Family Services	Local Management Board	Grants	Total
<b><u>REVENUES</u></b>				
Real and Personal Property Taxes	-	-	-	-
Income Taxes	-	-	-	-
Other Local Taxes	-	-	-	14,000
Licenses and Permits	-	-	-	-
Intergovernmental Federal Revenue	-	-	1,837,583	1,937,583
Intergovernmental State Revenue	-	564,289	786,414	1,390,372
Federal Payments in Lieu of Taxes	-	-	49,734	49,734
Intergovernmental Local Revenue	-	-	-	8,010
Service Charges	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	34,000
Transfer In From Other Funds	-	84,280	-	103,176
<b>Subtotal</b>	<b>-</b>	<b>648,569</b>	<b>2,673,731</b>	<b>3,536,875</b>
Transfers From Fund Balance	-	-	-	4,216
<b>Total Revenues</b>	<b>-</b>	<b>648,569</b>	<b>2,673,731</b>	<b>3,541,091</b>
<b><u>EXPENDITURES</u></b>				
General Government	-	-	1,990,145	2,131,478
Public Safety	-	-	533,884	591,662
Public Works	-	-	88,597	88,597
Conservation of Health	-	-	-	-
Social Services	-	648,569	11,112	659,681
Education	-	-	-	-
Parks, Recreation and Culture	-	-	10,280	10,280
Library	-	-	-	-
Conservation of Natural Resources	-	-	-	15,680
Economic Development	-	-	-	-
Tourism Development	-	-	39,713	39,713
Debt Service	-	-	-	-
Intergovernmental	-	-	-	-
Miscellaneous	-	-	-	-
Transfers to Other Funds	-	-	-	-
Transfer to Fund Balance	-	-	-	4,000
<b>Total Expenditures</b>	<b>-</b>	<b>648,569</b>	<b>2,673,731</b>	<b>3,541,091</b>