



FISCAL YEAR 2025 PROPOSED BUDGET GENERAL FUND

	FY2024 Amended Budget	FY2025 Proposed Budget	\$ Increase/ (Decrease)	% Increase/ (Decrease)
REVENUES				
Real and Personal Property Taxes	34,046,285	35,885,276	1,838,991	5.4%
Income Taxes	17,260,000	17,260,000	-	0.0%
Other Local Taxes	3,103,000	2,904,899	(198,101)	-6.4%
Licenses and Permits	343,228	373,742	30,514	8.9%
Intergovernmental Revenue	1,846,151	1,673,381	(172,770)	-9.4%
Service Charges	640,613	604,190	(36,423)	-5.7%
Fines and Forfeitures	7,000	5,490	(1,510)	-21.6%
Rental Income	111,020	116,828	5,808	5.2%
Miscellaneous	565,096	942,450	377,354	66.8%
Proceeds from the Sale of Assets	22,738	246,000	223,262	981.9%
Capital Lease Proceeds	761,703	935,557	173,854	22.8%
Total Revenues	58,706,834	60,947,813	2,240,979	3.8%
EXPENDITURES				
General Government				
Commissioners	665,346	875,211	209,865	31.5%
Circuit Court	363,443	388,266	24,823	6.8%
Orphans' Court	64,156	66,988	2,832	4.4%
State's Attorney's Office	951,789	980,335	28,546	3.0%
Election Office	724,150	817,357	93,207	12.9%
Independent Accounting and Auditing	35,500	36,400	900	2.5%
Finance Office	937,910	1,002,645	64,735	6.9%
Legal	72,330	83,950	11,620	16.1%
Human Resources	528,642	620,301	91,659	17.3%
Planning, Zoning, Housing	1,029,974	1,109,006	79,032	7.7%
Information Systems	1,250,454	1,318,259	67,805	5.4%
General Services	265,835	300,930	35,095	13.2%
Building Maintenance	1,400,919	1,553,206	152,287	10.9%
Total General Government	8,290,448	9,152,854	862,406	10.4%
Public Safety				
Law Enforcement	4,823,295	4,837,398	14,103	0.3%
Fire Departments	1,208,196	1,266,277	58,081	4.8%
Corrections	4,036,696	4,166,584	129,888	3.2%
Building Code Inspection	37,831	43,367	5,536	14.6%
Board of License Commissioners	61,544	89,679	28,135	45.7%
Emergency Management	261,290	260,073	(1,217)	-0.5%
Communications Division	1,410,567	1,550,161	139,594	9.9%
Emergency Medical Services	2,555,039	2,844,714	289,675	11.3%
Animal Control/Humane Society	313,140	328,762	15,622	5.0%
Total Public Safety	14,707,598	15,387,015	679,417	4.6%



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Public Works				
Engineering & Administration	596,109	651,021	54,912	9.2%
Environmental Operations	1,128,481	1,679,468	550,987	48.8%
Highways and Streets	4,100,012	4,720,549	620,537	15.1%
Public Landings	109,892	133,309	23,417	21.3%
Total Public Works	5,934,494	7,184,347	1,249,853	21.1%
Conservation of Health				
Health Department	1,292,438	1,355,316	62,878	4.9%
Mosquito Control	40,300	47,500	7,200	17.9%
Total Conservation of Health	1,332,738	1,402,816	70,078	5.3%
Social Services				
Upper Shore Aging	354,082	371,786	17,704	5.0%
Delmarva Community Services	87,351	91,719	4,368	5.0%
Department of Social Services	72,036	21,416	(50,620)	-70.3%
Kent Center	42,193	78,000	35,807	84.9%
Other Social Services	69,462	64,967	(4,495)	-6.5%
Total Social Services	625,124	627,888	2,764	0.4%
Education				
Board of Education-Operating	19,654,557	20,382,670	728,113	3.7%
Board of Education-Debt Service	205,581	200,498	(5,083)	-2.5%
Board of Education-Non Recurring	-	-	-	0.0%
Community College	537,832	639,407	101,575	18.9%
Kent County Learning Center	2,500	2,500	-	0.0%
Total Education	20,400,470	21,225,075	824,605	4.0%
Parks, Recreation and Culture				
Kent Cultural Alliance	13,375	14,044	669	5.0%
Museums of Kent County	6,520	6,846	326	5.0%
Parks and Recreation	2,019,923	2,138,747	118,824	5.9%
Total Parks, Recreation and Culture	2,039,818	2,159,637	119,819	5.9%
Library	756,152	793,960	37,808	5.0%
Conservation of Natural Resources				
Agriculture Extension Service	153,155	159,900	6,745	4.4%
Soil Conservation Service	213,534	224,211	10,677	5.0%
Other Conservation of Natural Resources	9,693	9,693	-	0.0%
Total Conservation of Natural Resources	376,382	393,804	17,422	4.6%
Economic & Tourism Development	620,557	636,730	16,173	2.6%
Debt Service	1,213,636	1,313,616	99,980	8.2%



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Intergovernmental				
Municipalities	23,576	83,576	60,000	254.5%
Department of Assessment & Taxation	112,000	112,000	-	0.0%
Total Intergovernmental	135,576	195,576	60,000	44.3%
Miscellaneous				
Insurance	299,459	304,873	5,414	1.8%
Miscellaneous Benefits / Benefit Refunds	663,025	(42,951)	(705,976)	-106.5%
Contingency	400,000	400,000	-	0.0%
Total Miscellaneous	1,362,484	661,922	(700,562)	-51.4%
Transfers to Other Funds				
Agricultural Preservation	1,689	2,256	567	33.6%
HotDesks	6,175	11,670	5,495	89.0%
Capital Projects	730,668	3,078,688	2,348,020	321.4%
Circuit Court Law Library	13,000	13,000	-	0.0%
Local Management Board	59,281	80,000	20,719	35.0%
Kent Family Center	126,147	155,237	29,090	23.1%
Program Open Space	51,215	69,588	18,373	35.9%
Bayside Landing	-	611,350	611,350	100.0%
Grants	308,919	84,000	(224,919)	-72.8%
Water and Wastewater Services	1,916,810	2,341,389	424,579	22.2%
Total Transfers to Other Funds	3,213,904	6,447,178	3,233,274	100.6%
Total Expenditures	61,009,381	67,582,418	6,573,037	10.8%
Fund Balance Increased / (Decreased)	(2,302,547)	(6,634,605)	(4,332,058)	188.1%
Beginning Fund Balance		17,108,488		
Ending Fund Balance		10,473,883		
% of Budget		15.5%		