

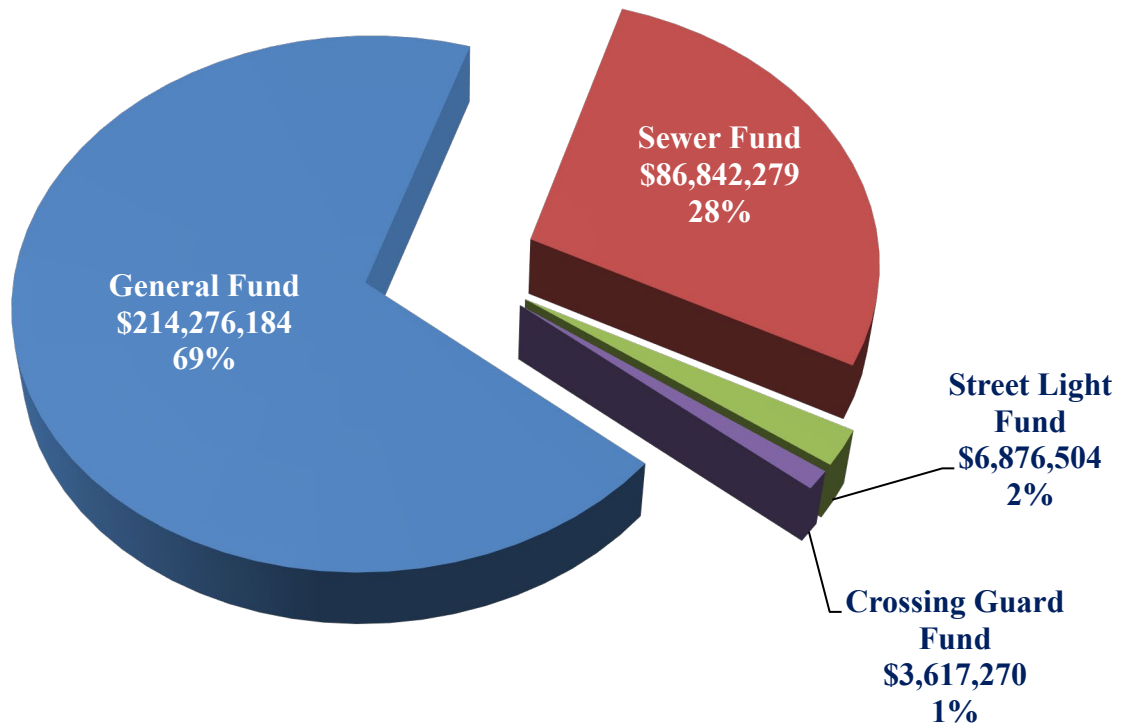
New Castle County
FY2022 Approved Operating Budget
Budgetary Profiles

OVERVIEW

The budget chart and tables in this section highlight key financial relationships and trends. This section summarizes the operating budget document with the following:

- * Operating Budget by Fund ➤ Page 53
- * Operating Budget “Sources of Funds” ➤ Page 54 – 55
- * Operating Budget “Uses of Funds” ➤ Page 54, 56
- * Operating Budget Comparison by Department ➤ Page 57
- * Changes in Financial Position ➤ Page 58 – 60
- * Comparative Schedules ➤ Page 61 – 64
- * Combined Schedules ➤ Page 65 – 68

**New Castle County
Fiscal Year 2022 Approved Revenue Budget
Percentage of Budget by Fund**

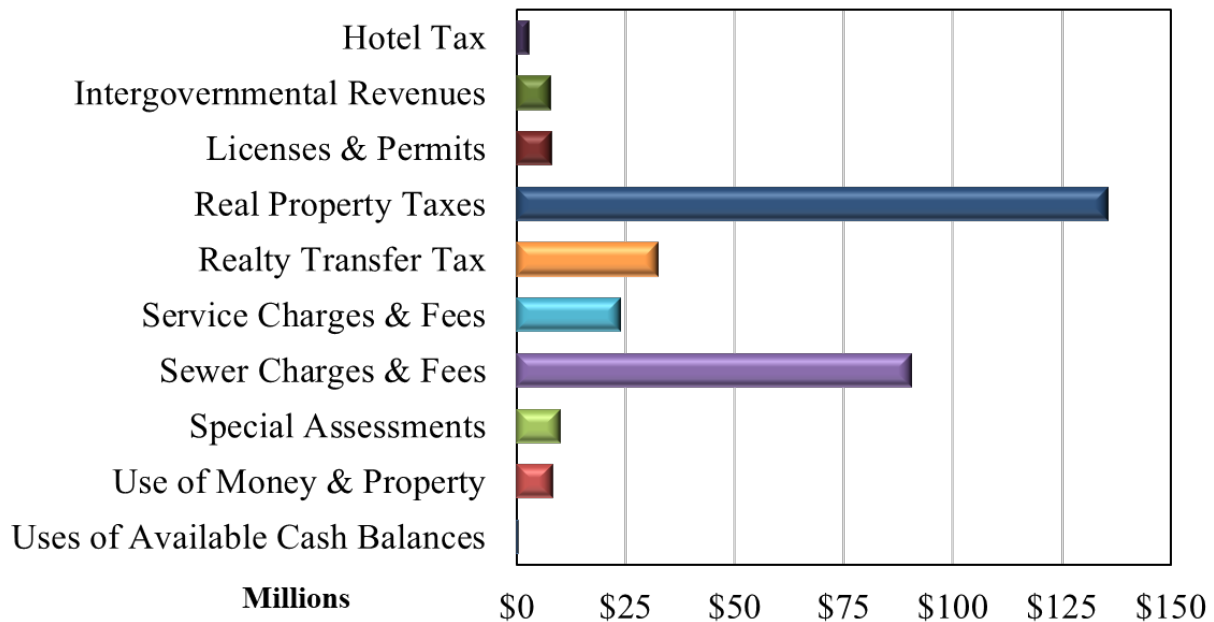


ALL FUNDS... \$311,612,237

Note: The approved 2022 revenue budget for all funds increased \$8,129,337 or 2.68% over the authorized 2021 revenue budget.

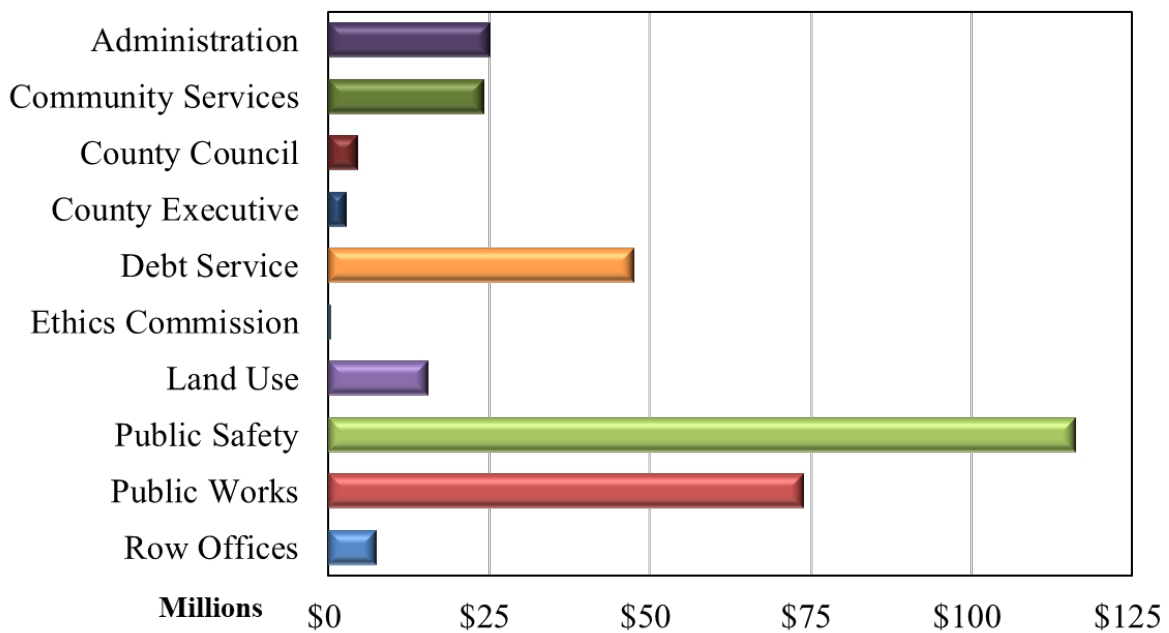
New Castle County Fiscal Year 2022 Approved Operating Budget

Sources of Funds



Use of Funds

Chart excludes Contingencies



NEW CASTLE COUNTY

FY2022 Approved Operating Budget

Sources of Funds Summary

<u>SOURCES</u>					TOTAL
	General Fund	Sewer Fund	Street Light Fund	Crossing Guard Fund	
Real Estate Taxes	\$135,452,000	\$0	\$0	\$0	\$135,452,000
Hotel Tax	2,800,000	0	0	0	2,800,000
Realty Transfer Tax	32,500,000	0	0	0	32,500,000
Sewer Charges and Fees	0	90,598,940	0	0	90,598,940
Use of Money and Property	4,347,054	1,000,000	0	0	5,347,054
Service Charges and Fees	23,855,728	0	0	0	23,855,728
Licenses and Permits	8,083,000	0	0	0	8,083,000
Intergovernmental Revenues	7,721,725	0	0	0	7,721,725
Special Assessments	0	0	6,608,258	3,337,270	9,945,528
Available Cash Balances	2,842,977	0	268,246	280,000	3,391,223
Sources of Funds	\$217,602,484	\$91,598,940	\$6,876,504	\$3,617,270	\$319,695,198
Interfund Transfer	(3,326,300)	(4,756,661)	0	0	(8,082,961)
APPROPRIATED SOURCES OF FUNDS	\$214,276,184	\$86,842,279	\$6,876,504	\$3,617,270	\$311,612,237

Discussion of the FY2022 Appropriations compared to the prior year is presented in the **Operating Budget Summary** tab. RTT Debt Service and Capital Recovery Fees Debt Service are included under Available Cash Balances.

NEW CASTLE COUNTY

FY2022 Approved Operating Budget

Uses of Funds Summary

<u>USES</u>	General Fund	Sewer Fund	Street Light Fund	Crossing Guard Fund	TOTAL
Salaries and Wages	\$103,325,250	\$13,548,186	\$0	\$1,657,530	\$118,530,966
Employee Benefits	59,498,757	7,980,345	0	668,759	68,147,861
Training and Civic	584,782	37,986	0	25,600	648,368
Communication and Utilities	3,925,931	23,417,858	6,251,367	1,831	33,596,987
Materials and Supplies	5,834,814	1,391,157	0	37,500	7,263,471
Contractual Services	16,141,646	5,434,552	0	150	21,576,348
Operating Transfer Charges	12,368,790	2,728,351	0	223,882	15,321,023
Equipment	1,953,792	369,723	0	0	2,323,515
Grants and Fixed Charges	14,223,880	193,757	0	0	14,417,637
Debt Service	19,973,422	27,585,265	0	0	47,558,687
Land and Structures	0	35,000	0	0	35,000
Contingencies	1,535,596	60,000	0	0	1,595,596
Operating Transfer Credits	(19,403,222)	0	0	0	(19,403,222)
Uses of Funds	\$219,963,438	\$82,782,180	\$6,251,367	\$2,615,252	\$311,612,237
General and Admin. Charges (Credit)	(5,687,254)	4,060,099	625,137	1,002,018	0
APPROPRIATED USES OF FUNDS	\$214,276,184	\$86,842,279	\$6,876,504	\$3,617,270	\$311,612,237

MAJOR COST COMPONENTS

- **General Fund** - Salaries and Benefits represent 76.0% of the fund, and Debt Service represents 9.3%.
- **Sewer Fund** - Utility costs, chiefly treatment costs paid to the City of Wilmington (\$21.4 million), represents 24.6% of the fund budget. Salaries and Benefits represent 24.8% and Debt Service represents 31.8% of the fund budget.

NEW CASTLE COUNTY
Summary of Operating Budget Appropriations
Comparative Schedule
All Funds

	FY2022 Approved Over/(Under) FY2021 Approved			
	FY2021 Approved	FY2022 Approved	Amount Change	Percentage Change
County Council	\$4,251,738	\$4,583,062	\$331,324	7.79%
County Executive	2,598,849	2,797,934	199,085	7.66%
Administration *	23,670,358	25,110,508	1,440,150	6.08%
Public Works *	72,871,045	73,944,338	1,073,293	1.47%
Land Use *	14,953,394	15,481,921	528,527	3.53%
Community Services *	23,108,073	24,222,180	1,114,107	4.82%
Public Safety	111,900,556	116,168,512	4,267,956	3.81%
Prothonotary	22,037	0	(22,037)	-100.00%
Register in Chancery	283,118	180,048	(103,070)	-36.41%
Register of Wills	1,810,811	1,876,823	66,012	3.65%
Recorder of Deeds	2,280,230	2,337,635	57,405	2.52%
Sheriff	2,141,979	2,262,407	120,428	5.62%
Clerk of the Peace	788,500	801,774	13,274	1.68%
Debt Service	44,928,600	47,558,687	2,630,087	5.85%
Ethics Commission	365,025	344,366	(20,659)	-5.66%
Contingencies (Non Deptl)	(2,491,413)	(6,057,958)	(3,566,545)	143.15%
Total - All Appropriations	\$303,482,900	\$311,612,237	\$8,129,337	2.68%

Discussion of the FY2022 Appropriations compared to the prior year is presented in the **Operating Budget Summary** tab.

* Inclusive of Operating Transfer Credits.

NEW CASTLE COUNTY
Combined Projected Financial Condition
General and Sewer Funds

	FY2020 Actual	FY2021 Estimated	FY2022 Budget	FY2023 Projected	FY2024 Projected
Beginning Balance**	\$55,768,515	\$97,486,923	\$74,248,565	\$74,248,565	\$70,458,839
Revenues					
Taxes	166,949,890	171,405,734	170,752,000	173,625,020	176,578,518
Charges for Services	104,476,624	107,518,518	114,454,668	115,538,562	116,638,057
Licenses and Permits	9,224,683	7,762,481	8,083,000	8,244,660	8,409,553
Intergovernmental	10,370,975	11,005,353	7,721,725	7,876,160	8,033,683
Use of Money and Property	6,936,597	4,400,046	5,347,054	5,452,995	5,561,036
Sources of Funds:	297,958,769	302,092,132	306,358,447	310,737,397	315,220,847
Expenditures/Expenses					
General Government	34,555,675	38,914,000	34,053,062	35,298,046	36,588,613
Public Safety	79,277,996	98,000,000	113,553,260	117,641,177	121,876,260
Public Works	65,943,246	72,200,000	73,344,226	76,202,572	79,172,537
Community Services	21,102,447	21,600,000	24,222,180	25,094,178	25,997,569
Land Use	11,962,696	14,000,000	14,074,302	14,580,977	15,105,892
Debt Service	44,344,998	44,646,176	47,558,687	50,700,000	52,700,000
	257,187,058	289,360,176	306,805,717	319,516,951	331,440,871
Excess of Revenues Over (Under) Expenditures/Expenses	40,771,711	12,731,956	(447,270)	(8,779,554)	(16,220,024)
Other Sources (Uses)					
RTT Debt Service	2,031,849	976,343	2,842,977	3,900,000	1,800,000
Operating Transfers In	5,482,061	5,698,435	5,687,254	5,687,254	5,687,254
Operating Transfers Out	(8,182,842)	(7,160,463)	(8,082,961)	(5,900,000)	(6,300,000)
	(668,932)	(485,685)	447,270	3,687,254	1,187,254
Revenues and Other Sources Over/Under Expenditures/Expenses and Other Uses	40,102,779	12,246,271	0	(5,092,300)	(15,032,770)
Transfer to Rainy Day Reserve	(977,749)	(2,100,000)	(900,000)	(900,000)	(600,000)
Transfer to Reassessment Reserve		(26,600,000)			
Transfer to Capital Community Investments		(2,800,000)			
Rollover Encumbrances/Cancellations	1,614,113	950,944	1,300,000	1,300,000	1,300,000
Unrealized Investments	(1,990,615)	(3,300,000)	0	0	0
Capital Recovery Fee Debt Service	4,012,909	3,124,773	0	1,200,000	3,500,000
Appropriated Reserves	(1,043,029)	(4,760,346)	0	0	0
Ending Balance**	\$97,486,923	\$74,248,565	\$74,648,565	\$70,756,265	\$59,626,069

ALL FUNDS:

■ All Funds consist primarily of the General Fund and Sewer Fund as presented on page 53. Excluded in this schedule are the Street Light Fund and Crossing Guard Fund which are non-material funds.

**Additional detail can be found in the Comprehensive Annual Financial Report available from the Office of Finance. The available balance presents budget resources available for appropriation at the beginning of the fiscal year and projected resources remaining at year end. A description of reserves and the dollar amount of each reserve can be found in the "Financial Condition Profile" of the Transmittal Letter on page xix.

NEW CASTLE COUNTY
Projected Financial Condition
General Fund

	FY2020 <u>Actual</u>	FY2021 <u>Estimated</u>	FY2022 <u>Budget</u>	FY2023 <u>Projected</u>	FY2024 <u>Projected</u>
Beginning Balance**	\$34,654,039	\$76,372,447	\$53,845,460	\$53,845,460	\$50,055,734
Revenues					
Taxes	166,949,890	171,405,734	170,752,000	173,625,020	176,578,518
Charges for Services	24,021,094	25,257,898	23,855,728	24,332,843	24,819,499
Licenses and Permits	9,224,683	7,762,481	8,083,000	8,244,660	8,409,553
Intergovernmental	10,370,975	11,005,353	7,721,725	7,876,160	8,033,683
Use of Money and Property	5,261,726	3,700,046	4,347,054	4,433,995	4,522,675
Sources of Funds:	215,828,368	219,131,512	214,759,507	218,512,677	222,363,928
Expenditures/Expenses					
General Government	28,349,258	33,637,000	29,284,565	30,338,809	31,431,006
Public Safety	79,277,996	98,000,000	113,553,260	117,641,177	121,876,260
Public Works	15,730,881	18,700,000	18,855,709	19,534,515	20,237,757
Community Services	21,102,447	21,600,000	24,222,180	25,094,178	25,997,569
Land Use	11,962,696	14,000,000	14,074,302	14,580,977	15,105,892
Debt Service	21,509,911	19,867,299	19,973,422	20,900,000	21,100,000
	177,933,189	205,804,299	219,963,438	228,089,657	235,748,484
Excess of Revenues Over (Under) Expenditures/Expenses	37,895,179	13,327,213	(5,203,931)	(9,576,979)	(13,384,556)
Other Sources (Uses)					
RTT Debt Service	2,031,849	976,343	2,842,977	3,900,000	1,800,000
Operating Transfers In	5,482,061	5,698,435	5,687,254	5,687,254	5,687,254
Operating Transfers Out	(5,390,271)	(5,268,632)	(3,326,300)	(3,800,000)	(4,200,000)
	2,123,639	1,406,146	5,203,931	5,787,254	3,287,254
Revenues and Other Sources Over/Under Expenditures/Expenses and Other Uses	40,018,818	14,733,359	0	(3,789,725)	(10,097,302)
Transfer to Rainy Day Reserve	(457,246)	(400,000)	(800,000)	(800,000)	(500,000)
Transfer to Reassessment Reserve		(26,600,000)			
Transfer to Capital Community Investments		(2,800,000)			
Rollover Encumbrances/Cancellations	1,150,011	800,000	800,000	800,000	800,000
Unrealized Investments	2,049,854	(3,500,000)	0	0	0
Appropriated Reserves (B)	(1,043,029)	(4,760,346)	0	0	0
Ending Balance** (A)	\$76,372,447	\$53,845,460	\$53,845,460	\$50,055,734	\$40,258,432

**Additional detail can be found in the Comprehensive Annual Financial Report available from the Office of Finance. The available balance presents budget resources available for appropriation at the beginning of the fiscal year and projected resources remaining at year end. A description of reserves and the dollar amount of each reserve can be found in the "Financial Condition Profile" of the Transmittal Letter on page xix.

(A) Excludes Rainy Day Reserve of \$43.0 million as of July 1, 2021.

(B) Reflects RTT Reserve Designation.

NEW CASTLE COUNTY
Projected Financial Condition

Sewer Fund

	FY2020 <u>Actual</u>	FY2021 <u>Estimated</u>	FY2022 <u>Budget</u>	FY2023 <u>Projected</u>	FY2024 <u>Projected</u>
Beginning Balance**	\$21,114,476	\$21,114,476	\$20,403,105	\$20,403,105	\$20,403,105
Revenues					
Charges for Services	80,455,530	82,260,620	90,598,940	91,205,720	91,818,558
Use of Money and Property	1,674,871	700,000	1,000,000	1,019,000	1,038,361
	82,130,401	82,960,620	91,598,940	92,224,720	92,856,919
Expenses					
General Government	6,206,417	5,277,000	4,768,497	4,959,237	5,157,606
Public Works	50,212,365	53,500,000	54,488,517	56,668,058	58,934,780
Debt Service	22,835,087	24,778,877	27,585,265	29,800,000	31,600,000
	79,253,869	83,555,877	86,842,279	91,427,295	95,692,386
Excess of Revenues Over (Under) Expenditures	2,876,532	(595,257)	4,756,661	797,425	(2,835,468)
Operating Transfers Out *	(2,792,571)	(1,891,831)	(4,756,661)	(2,100,000)	(2,100,000)
Revenues and Other Sources Over/Under Expenses and Other Uses	83,961	(2,487,088)	0	(1,302,575)	(4,935,468)
Transfer to Rainy Day Reserve	(520,503)	(1,700,000)	(100,000)	(100,000)	(100,000)
Rollover Encumbrances/Cancellations	464,102	150,944	500,000	500,000	500,000
Unrealized Investments/Adjustments	(4,040,469)	200,000			
Capital Recovery Fee Debt Service	4,012,909	3,124,773	0	1,200,000	3,500,000
Appropriated Reserves	0	0	0	0	0
Ending Balance** (A)	\$21,114,476	\$20,403,105	\$20,403,105	\$20,403,105	\$20,403,105

*Represents amount transferred for use for sewer capital projects.

**Additional detail can be found in the Comprehensive Annual Financial Report available from the Office of Finance. The available balance presents budget resources available for appropriation at the beginning of the fiscal year and projected resources remaining at year end. A description of reserves and the dollar amount of each reserve can be found in the "Financial Condition Profile" of the Transmittal Letter on page xix.

(A) Excludes Rainy Day Reserve of \$18.3 million as of July 1, 2021. Also excludes the Capital Recovery Reserve of \$4.7 million as of July 1, 2021.

NEW CASTLE COUNTY
Summary of Sources and Uses of Funds
Comparative Schedule

All Funds

<u>SOURCES:</u>	<u>FY2020 Actual</u>	<u>FY2021 Estimated</u>	<u>FY2022 Budget</u>	<u>FY2023 Projected</u>	<u>FY2024 Projected</u>
Real Estate Taxes	\$133,233,253	\$134,293,936	\$135,452,000	\$136,806,520	\$138,174,585
Hotel Tax	1,798,608	1,351,452	2,800,000	2,856,000	2,913,120
Realty Transfer Tax	31,918,029	35,760,346	32,500,000	33,962,500	35,490,813
Sewer Charges and Fees	80,455,530	82,260,620	90,598,940	91,205,720	91,818,558
Use of Money and Property	6,936,597	4,400,046	5,347,054	5,452,995	5,561,036
Service Charges and Fees	24,021,094	25,257,898	23,855,728	24,332,843	24,819,499
Licenses and Permits	9,224,683	7,762,481	8,083,000	8,244,660	8,409,553
Intergovernmental Revenue	10,370,975	11,005,353	7,721,725	7,876,160	8,033,683
Special Assessments	10,375,983	9,518,478	9,945,528	10,028,628	10,112,645
Available Cash Balances	(33,430,964)	(10,446,762)	3,391,223	5,776,758	8,107,887
Interfund Transfers	(8,182,842)	(7,160,463)	(8,082,961)	(5,900,000)	(6,300,000)
Appropriated Sources of Funds	\$266,720,946	\$294,003,385	\$311,612,237	\$320,642,783	\$327,141,378
<u>USES:</u>					
Salaries and Wages	\$94,470,051	\$106,231,463	\$118,530,966	\$122,654,687	\$126,922,241
Employee Benefits	55,264,564	71,191,184	68,147,861	70,523,005	72,981,078
Training and Civic	424,820	345,828	648,368	673,279	699,186
Communication and Utilities	30,189,983	31,911,653	33,596,987	34,690,739	35,828,240
Materials and Supplies	5,233,798	6,078,064	7,263,471	7,552,510	7,853,110
Contractual Services	31,224,931	32,639,924	36,897,371	38,364,305	39,889,915
Equipment	1,333,384	2,420,253	2,323,515	2,416,456	2,513,114
Grants and Fixed Charges	17,038,256	14,830,000	14,417,637	14,994,342	15,594,116
Debt Service	47,890,902	44,646,175	47,558,687	50,700,000	52,700,000
Land and Structure	4,466	1,800	35,000	36,400	37,856
Contingencies	728	0	1,595,596	1,659,420	1,725,797
Operating Transfer Credits	(16,354,937)	(16,605,000)	(19,403,222)	(20,179,351)	(20,986,525)
Appropriated Uses of Funds	\$266,720,946	\$293,691,344	\$311,612,237	\$324,085,790	\$335,758,128

Discussion of the FY2022 Sources and Uses of Funds and major changes is presented in the **Operating Budget Summary** tab.

NEW CASTLE COUNTY
Summary of Sources and Uses of Funds
Comparative Schedule

General Fund

<u>SOURCES:</u>	<u>FY2020 Actual</u>	<u>FY2021 Estimated</u>	<u>FY2022 Budget</u>	<u>FY2023 Projected</u>	<u>FY2024 Projected</u>
Real Estate Taxes	\$133,233,253	\$134,293,936	\$135,452,000	\$136,806,520	\$138,174,585
Hotel Tax	1,798,608	1,351,452	2,800,000	2,856,000	2,913,120
Realty Transfer Tax	31,918,029	35,760,346	32,500,000	33,962,500	35,490,813
Use of Money and Property	5,261,726	3,700,046	4,347,054	4,433,995	4,522,675
Service Charges and Fees	24,021,094	25,257,898	23,855,728	24,332,843	24,819,499
Licenses and Permits	9,224,683	7,762,481	8,083,000	8,244,660	8,409,553
Intergovernmental Revenue	10,370,975	11,005,353	7,721,725	7,876,160	8,033,683
Available Cash Balances	(37,986,970)	(13,757,017)	2,842,977	4,000,000	4,000,000
Interfund Transfers	(5,390,271)	(5,268,632)	(3,326,300)	(3,800,000)	(4,200,000)
Appropriated Sources of Funds	\$172,451,127	\$200,105,863	\$214,276,184	\$218,712,677	\$222,163,928
<u>USES:</u>					
Salaries and Wages	\$80,210,876	\$91,100,000	\$103,325,250	\$106,941,634	\$110,684,591
Employee Benefits	46,667,346	62,030,000	59,498,757	61,581,213	63,736,556
Training and Civic	396,868	324,000	584,782	608,173	632,500
Communication and Utilities	3,448,138	3,531,000	3,925,931	4,082,968	4,246,287
Materials and Supplies	4,536,210	4,840,000	5,834,814	6,068,207	6,310,935
Contractual Services	23,904,283	24,068,000	28,510,436	29,650,853	30,836,888
Equipment	1,064,725	2,012,000	1,953,792	2,031,944	2,113,221
Grants and Fixed Charges	12,549,040	14,637,000	14,223,880	14,792,835	15,384,549
Debt Service	21,509,911	19,867,298	19,973,422	20,900,000	21,100,000
Land and Structure	0	0	0	0	0
Contingencies	728	0	1,535,596	1,597,020	1,660,901
Operating Transfer Credits	(16,354,937)	(16,605,000)	(19,403,222)	(20,179,351)	(20,986,525)
Uses of Funds	\$177,933,188	\$205,804,298	\$219,963,438	\$228,075,497	\$235,719,902
General and Administrative Charges	(5,482,061)	(5,698,435)	(5,687,254)	(5,914,744)	(6,151,334)
Appropriated Uses of Funds	\$172,451,127	\$200,105,863	\$214,276,184	\$222,160,752	\$229,568,568

Discussion of the FY2022 Sources and Uses of Funds and major changes is presented in the **Operating Budget Summary** tab.

NEW CASTLE COUNTY
Summary of Sources and Uses of Funds
Comparative Schedule

Sewer Fund

<u>SOURCES:</u>	<u>FY2020 Actual</u>	<u>FY2021 Estimated</u>	<u>FY2022 Budget</u>	<u>FY2023 Projected</u>	<u>FY2024 Projected</u>
Sewer Charges and Fees	\$80,455,530	\$82,260,620	\$90,598,940	\$91,205,720	\$91,818,558
Use of Money and Property	1,674,871	700,000	1,000,000	1,019,000	1,038,361
Available Cash Balances	5,293,485	2,817,497	0	1,200,000	3,500,000
Interfund Transfers	(2,792,571)	(1,891,831)	(4,756,661)	(2,100,000)	(2,100,000)
Appropriated Sources of Funds	\$84,631,315	\$83,886,286	\$86,842,279	\$91,324,720	\$94,256,919
<u>USES:</u>					
Salaries and Wages	\$12,567,810	\$13,500,000	\$13,548,186	\$14,022,373	\$14,513,156
Employee Benefits	7,960,369	8,470,000	7,980,345	8,259,657	8,548,745
Training and Civic	19,397	13,000	37,986	39,505	41,086
Communication and Utilities	21,212,940	22,487,000	23,417,858	24,354,572	25,328,755
Materials and Supplies	663,035	1,200,200	1,391,157	1,446,803	1,504,675
Contractual Services	7,111,411	8,385,000	8,162,903	8,489,419	8,828,996
Equipment	268,659	400,000	369,723	384,512	399,892
Grants and Fixed Charges	4,489,216	193,000	193,757	201,507	209,568
Debt Service	26,380,991	24,778,877	27,585,265	29,800,000	31,600,000
Land and Structure	4,466	1,800	35,000	36,400	37,856
Contingencies	0	0	60,000	62,400	64,896
Uses of Funds	\$80,678,294	\$79,428,877	\$82,782,180	\$87,097,149	\$91,077,625
General and Administrative Charges	3,953,021	4,126,792	4,060,099	4,222,503	4,391,403
Appropriated Uses of Funds	\$84,631,315	\$83,555,669	\$86,842,279	\$91,319,652	\$95,469,028

Discussion of the FY2022 Sources and Uses of Funds and major changes is presented in the **Operating Budget Summary** tab.

NEW CASTLE COUNTY
Summary of Sources and Uses of Funds
Comparative Schedule

Street Light Fund

<u>SOURCES:</u>	<u>FY2020 Actual</u>	<u>FY2021 Estimated</u>	<u>FY2022 Budget</u>	<u>FY2023 Projected</u>	<u>FY2024 Projected</u>
Special Assessments	\$6,658,354	\$6,316,503	\$6,608,258	\$6,641,299	\$6,674,506
Available Cash Balances	(549,980)	160,472	268,246	260,210	253,009
Appropriated Sources of Funds	\$6,108,374	\$6,476,975	\$6,876,504	\$6,901,509	\$6,927,515
<u>USES:</u>					
Communication and Utilities	\$5,528,229	\$5,892,493	\$6,251,367	\$6,251,367	\$6,251,367
Uses of Funds	\$5,528,229	\$5,892,493	\$6,251,367	\$6,251,367	\$6,251,367
General and Administrative Charges	580,145	584,482	625,137	650,142	676,148
Appropriated Uses of Funds	\$6,108,374	\$6,476,975	\$6,876,504	\$6,901,509	\$6,927,515

Crossing Guard Fund

<u>SOURCES:</u>	<u>FY2020 Actual</u>	<u>FY2021 Estimated</u>	<u>FY2022 Budget</u>	<u>FY2023 Projected</u>	<u>FY2024 Projected</u>
Special Assessments	\$3,717,629	\$3,201,975	\$3,337,270	\$3,387,329	\$3,438,139
Available Cash Balances	(187,499)	332,286	280,000	316,547	354,878
Appropriated Sources of Funds	\$3,530,130	\$3,534,261	\$3,617,270	\$3,703,877	\$3,793,017
<u>USES:</u>					
Salaries and Wages	\$1,691,365	\$1,631,463	\$1,657,530	\$1,690,681	\$1,724,494
Employee Benefits	636,849	691,184	668,759	682,134	695,777
Training and Civic	8,555	8,828	25,600	25,600	25,600
Communication and Utilities	676	1,160	1,831	1,831	1,831
Materials and Supplies	34,553	37,864	37,500	37,500	37,500
Contractual Services	209,237	186,924	224,032	224,032	224,032
Equipment	0	8,253	0	0	0
Uses of Funds	\$2,581,235	\$2,565,676	\$2,615,252	\$2,661,778	\$2,709,234
General and Administrative Charges	948,895	987,161	1,002,018	1,042,099	1,083,783
Appropriated Uses of Funds	\$3,530,130	\$3,552,837	\$3,617,270	\$3,703,877	\$3,793,017

Discussion of the FY2022 Sources and Uses of Funds and major changes is presented in the **Operating Budget Summary** tab.

NEW CASTLE COUNTY
Combined Budgetary Schedule
Revenues and Funding Sources

SOURCES:	FY2020 Actual	FY2021 Estimated	FY2022 Budget	FY2023 Projected	FY2024 Projected
GENERAL FUND:					
Real Estate Taxes					
Initial Annual Levy	\$131,979,181	\$133,192,304	\$134,150,000	\$135,491,500	\$136,846,415
Prior Year Taxes	728,661	655,384	750,000	757,500	765,075
Tax Penalties	525,411	446,248	552,000	557,520	563,095
Real Estate Taxes	\$133,233,253	\$134,293,936	\$135,452,000	\$136,806,520	\$138,174,585
Hotel Tax	\$1,798,608	\$1,351,452	\$2,800,000	\$2,856,000	\$2,913,120
Realty Transfer Tax	\$31,918,029	\$35,760,346	\$32,500,000	\$33,962,500	\$35,490,813
Service Charges and Fees					
Prothonotary	\$6,285	\$12,162	\$10,000	\$10,200	\$10,404
Sheriff	2,558,085	1,100,652	3,900,652	3,978,665	4,058,238
Wills	2,273,504	3,232,488	3,374,718	3,442,212	3,511,057
Deeds and Instruments	8,538,998	11,951,931	7,189,433	7,333,222	7,479,886
Zoning Fees	352,193	369,840	392,800	400,656	408,669
Subdivision Review	2,575,295	1,388,843	1,100,000	1,122,000	1,144,440
Zoning Review	173,600	170,850	155,000	158,100	161,262
Property Maintenance Fines/Recoveries	1,195,179	1,300,100	1,500,100	1,530,102	1,560,704
Library Fines and Fees	127,857	3,259	208,895	213,073	217,334
Public Safety Accident Reports/Fees/Fines	459,478	223,774	550,000	561,000	572,220
Emergency Comm. Reimbursements	209,400	209,400	209,400	213,588	217,860
Enhanced 911 Reporting System Fee	1,204,348	1,019,062	1,111,705	1,133,939	1,156,618
Westover Hills - Police Services	130,228	130,227	132,500	135,150	137,853
Insurance Recoveries	110,164	620,000	225,000	229,500	234,090
Miscellaneous Fees and Income	3,065,987	2,622,744	2,336,445	2,383,174	2,430,837
Park Leases and Rentals	780,163	740,387	1,097,400	1,119,348	1,141,735
User Permits and Program Fees	260,330	162,179	361,680	368,914	376,292
Service Charges and Fees	\$24,021,094	\$25,257,898	\$23,855,728	\$24,332,843	\$24,819,499
Licenses and Permits					
Building Permits	\$6,323,527	\$5,011,566	\$5,080,000	\$5,181,600	\$5,285,232
Plumbing Permits	1,016,367	1,016,578	1,050,000	1,071,000	1,092,420
Other Permits and Licenses	558,889	531,102	590,000	601,800	613,836
Business Licenses	726,000	609,900	750,000	765,000	780,300
Contractors Licenses	369,750	377,200	392,000	399,840	407,837
Marriage Licenses	230,150	216,135	221,000	225,420	229,928
Licenses and Permits	\$9,224,683	\$7,762,481	\$8,083,000	\$8,244,660	\$8,409,553

NEW CASTLE COUNTY
Combined Budgetary Schedule
Revenues and Funding Sources (Continued)

SOURCES:	FY2020 Actual	FY2021 Estimated	FY2022 Budget	FY2023 Projected	FY2024 Projected
GENERAL FUND (Continued):					
Use of Money & Property					
Interest Earnings/Impact Fees	\$4,403,924	\$3,000,674	\$3,400,500	\$3,468,510	\$3,537,880
City of Wilmington-City/County Building	519,117	252,799	619,185	631,569	644,200
Rentals, Concessions, and Sale of Assets	338,685	446,573	327,369	333,916	340,595
Use of Money & Property	\$5,261,726	\$3,700,046	\$4,347,054	\$4,433,995	\$4,522,675
Intergovernmental Revenues					
Payment-in-lieu-of Taxes	\$23,571	\$23,339	\$75,000	\$76,500	\$78,030
Real Estate Transfer Tax Fee	813,631	939,678	800,000	816,000	832,320
Indirect Cost Recovery	88,000	88,000	90,000	91,800	93,636
State Chancery Reimbursement	278,439	226,807	180,048	183,649	187,322
State Pension Contribution	3,265,671	3,530,560	0	0	0
State Paramedic Reimbursement	5,771,365	6,063,136	6,433,159	6,561,822	6,693,059
RZEDB interest	130,298	130,718	130,185	132,789	135,444
Misc Gov Agencies	0	3,115	13,333	13,600	13,872
Dept of Justice	0	0	0	0	0
Intergovernmental Revenues	\$10,370,975	\$11,005,353	\$7,721,725	\$7,876,160	\$8,033,683
Sub-Total General Fund	\$215,828,368	\$219,131,512	\$214,759,507	\$218,512,677	\$222,363,928
Reserves	(37,986,970)	(13,757,017)	2,842,977	4,000,000	4,000,000
Other Transfers	(5,390,271)	(5,268,632)	(3,326,300)	(3,800,000)	(4,200,000)
General Fund Revenues and Funding Sources	\$172,451,127	\$200,105,863	\$214,276,184	\$218,712,677	\$222,163,928
SEWER FUND:					
Sewer Service - Current	64,210,869	65,028,944	75,800,000	\$76,179,000	\$76,559,895
Sewer Service - Delinquent	5,722,748	5,676,702	4,300,000	4,321,500	4,343,108
Connections Fees	\$98,440	\$96,911	\$80,000	81,520	83,069
Septic Waste Hauler Fees	524,099	666,490	910,000	927,290	944,909
Survey and Inspection Fees	229,635	44,752	101,700	103,632	105,601
Interest Earnings-Operating Funds	1,674,871	700,000	1,000,000	1,019,000	1,038,361
Groundwater/Wastewater Fees	198,725	175,828	210,000	213,990	218,056
Stormwater Fees	1,014,155	1,186,609	813,000	828,447	844,187
Miscellaneous Reimbursement	191,988	520,841	213,000	217,047	221,171
Plans Review	420,241	463,491	398,000	405,562	413,268
Capital Recovery Fees	6,867,406	7,416,561	6,800,000	6,936,000	7,074,720
RZEDB Interest Reimbursement	871,994	874,806	871,240	887,794	904,662
FOG Program Fees	105,230	108,685	102,000	103,938	105,913
Available Cash Balances	5,293,485	2,817,497	0	1,200,000	3,500,000
Sub-Total Sewer Fund	\$87,423,886	\$85,778,117	\$91,598,940	\$93,424,720	\$96,356,919
Other Transfers	(2,792,571)	(1,891,831)	(4,756,661)	(2,100,000)	(2,100,000)
Sewer Fund Revenues and Funding Sources	\$84,631,315	\$83,886,286	\$86,842,279	\$91,324,720	\$94,256,919

NEW CASTLE COUNTY
Combined Budgetary Schedule
Revenues and Funding Sources (Continued)

SOURCES:	FY2020 Actual	FY2021 Estimated	FY2022 Budget	FY2023 Projected	FY2024 Projected
STREET LIGHT FUND:					
Street Light Revenues	\$6,658,354	\$6,316,503	\$6,608,258	\$6,641,299	\$6,674,506
Available Cash Balances	(549,980)	160,472	268,246	260,210	253,009
Street Light Fund Revenues & Funding Sources	\$6,108,374	\$6,476,975	\$6,876,504	\$6,901,509	\$6,927,515
CROSSING GUARD FUND:					
Crossing Guard Revenues	\$3,717,629	\$3,201,975	\$3,337,270	\$3,387,329	\$3,438,139
Available Cash Balances	(187,499)	332,286	280,000	316,547	354,878
Crossing Guard Fund Revenues & Funding Sources	\$3,530,130	\$3,534,261	\$3,617,270	\$3,703,877	\$3,793,017
ALL REVENUES AND FUNDING SOURCES	\$266,720,946	\$294,003,385	\$311,612,237	\$320,642,783	\$327,141,378

NEW CASTLE COUNTY
Combined Budgetary Schedule
Expenditure and Appropriation Uses
By Function

USES:	FY2020 Actual	FY2021 Estimated	FY2022 Budget	FY2023 Projected	FY2024 Projected
GENERAL FUND					
General Government	\$28,349,258	\$33,637,000	\$35,342,523	\$36,614,854	\$37,932,989
Public Safety	79,277,996	98,000,000	113,553,260	117,641,177	121,876,260
Public Works	15,730,881	18,700,000	18,855,709	19,534,515	20,237,757
Community Services	21,102,447	21,600,000	24,222,180	25,094,178	25,997,569
Land Use	11,962,696	14,000,000	14,074,302	14,580,977	15,105,892
Debt Service	21,509,911	19,867,299	19,973,422	20,900,000	21,100,000
Contingencies	0	0	(6,057,958)	(6,276,044)	(6,501,982)
General and Administrative Charges	(5,482,061)	(5,698,435)	(5,687,254)	(5,687,254)	(5,687,254)
Total General Fund	\$172,451,128	\$200,105,864	\$214,276,184	\$222,402,403	\$230,061,230
SEWER FUND					
Wastewater Service	\$54,297,303	\$54,650,000	\$55,196,915	\$57,349,595	\$59,586,229
Debt Service	26,380,991	24,778,877	27,585,265	29,800,000	31,600,000
General and Administrative Charges	3,953,021	4,126,792	4,060,099	4,222,503	4,391,403
Total Sewer Fund	\$84,631,315	\$83,555,669	\$86,842,279	\$91,372,098	\$95,577,632
STREET LIGHT FUND					
Street Lighting	\$5,528,229	\$5,892,493	\$6,251,367	\$6,251,367	\$6,251,367
General and Administrative Charges	580,145	584,482	625,137	650,142	676,148
Total Street Light Fund	\$6,108,374	\$6,476,975	\$6,876,504	\$6,901,509	\$6,927,515
CROSSING GUARD FUND					
Crossing Guard	\$2,581,235	\$2,565,676	\$2,615,252	\$2,661,778	\$2,709,234
General and Administrative Charges	948,895	987,161	1,002,018	1,042,099	1,083,783
Total Crossing Guard Fund	\$3,530,130	\$3,552,837	\$3,617,270	\$3,703,877	\$3,793,017
TOTAL	\$266,720,947	\$293,691,345	\$311,612,237	\$324,379,886	\$336,359,394

Discussion of the FY2022 Sources and Uses of Funds and major changes is presented in the **Operating Budget Summary** tab.