

FY2022 DEPARTMENTAL HIGHLIGHTS

Total Operating Budget

You Are
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COUNTY COUNCIL

\$4,583,062

Legislation
Audit

COUNTY EXECUTIVE

\$2,797,934

DEPARTMENT OF ADMINISTRATION

\$19,052,550

Law
Human Resources
Risk Management
Technology and Administrative Services
Finance
Contingencies

ROW OFFICES AND ETHICS COMMISSION

\$7,803,053

Prothonotary, Register in Chancery, Register of Wills,
Recorder of Deeds, Sheriff, Clerk of the Peace, Ethics Commission

DEPARTMENT OF PUBLIC WORKS

\$73,944,338

General Fund
Administration
Fleet and Facility Administration
Fleet Operations
Facilities Maintenance
Parks
Sewer Fund
Sewer Operations Administration
Construction Support
Sewer Maintenance
Plant Operations
Stormwater and Environmental Programs
Engineering

DEPARTMENT OF LAND USE

\$15,481,921

Administration
Planning
Licensing
Engineering
Customer Relations and Enforcement
Geographic Information Systems

DEPARTMENT OF COMMUNITY SERVICES

\$24,222,180

Administration
Community Resources
Libraries
Community Development and Housing

DEPARTMENT OF PUBLIC SAFETY

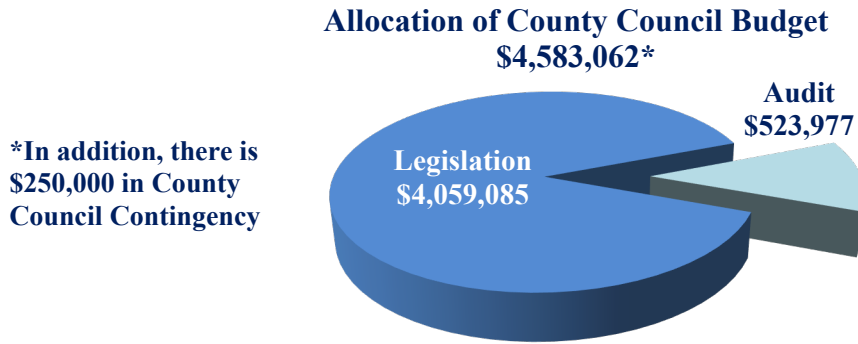
\$116,168,512

Administration
Police
School Crossing Guards
Emergency Medical Services
Emergency Communications
Emergency Management
Grants to Fire Companies

DEBT SERVICE

\$47,558,687

■ **County Council**



LEGISLATION

✓ **Mission**

To improve the quality of life for New Castle County citizens by adopting legislation to protect and improve their health and welfare and ensure that New Castle County is providing quality services for their tax dollars.

✓ **Core Services**

Administration prepares ordinances and resolutions for introduction by County Council; summarizes and prepares the Council operating budget request; researches and responds to legal questions for Council members and Council staff; acts as liaison for Council with the County Administration, state and local government agencies, and the media; researches and responds to requests from Council members and Council staff; prepares press releases, articles for publications, brochures, reports and other media items and maintains and updates the Council website.

Legislative ensures fiscal stability by adopting a balanced annual budget and adopting legislation that protects the health and welfare of the citizens of New Castle County.

✓ **Fiscal 2021 Major Service Level Accomplishments**

- Ensured fiscal stability by adopting a balanced budget for Fiscal 2022.
- Adopted legislation that protects and improves the health and welfare of the citizens of New Castle County.
- Continued the appropriation of Coronavirus Aid, Relief, and Economic Security (CARES) Act funding from the United States Department of Treasury.
- Established a Redistricting Commission to ensure equal representation as a result of the 2020 U.S. Decennial Census.
- Continued to hold Council and Committee meetings via Zoom in response to the COVID-19 pandemic crisis, allowing the business of the County to continue with no interruption and ensuring public access to meetings, including public comment and real-time interaction with Council members was preserved.
- Integrated live-streaming with Zoom meeting access enabling citizens to view all Council and Committee meetings in real time, as well as watch on demand videos, allowing residents to easily view from the Council website discussions of issues that interest them.

Program Summaries – General Government

■ County Council *(Continued)*

LEGISLATION *(Continued)*

✓ Fiscal 2021 Major Service Level Accomplishments *(Continued)*

- Entered into an agenda management software contract to provide comprehensive access to Council and committee meeting agendas and associated documents.
- Provided approximately \$175,000 to local non-profit organizations to assist County residents and organizations in need.
- Passed legislation to allow the County to enhance economic redevelopment activities.
- Maintained current and implemented new Council Rules to ensure a transparent and effective process.
- Passed legislation to provide jobs and improve the overall economy.
- Approved the receipt of grant funds to improve law enforcement activities and methods to reduce crime; and to construct or rehabilitate affordable homes.

✓ Fiscal 2022 Major Service Level Goals/Objectives

- Ensure fiscal stability by adopting a balanced budget for Fiscal Year 2023 by June 1, 2022 (Policy V - #1).
- Adopt legislation that protects the health and welfare of the citizens of New Castle County (Policy II - #1).
- Implement a new legislative agenda management system that will allow greater ease of public access to Council general and committee meeting materials (Policy III - #1).
- Continuously review and update, as needed, Council Rules to ensure Counsel continues to advance as best practices evolve and new technologies emerge (Policy III - #2).
- Continue to provide transparency in governing through newly implemented live video and audio streaming of Council general and committee meetings (Policy III - #1, #2).
- Educate and inform the citizens of New Castle County regarding the function of Council and the County Government as a whole (Policy III - #1).
- Provide an open forum to the public by conducting 22 general meetings annually (Policy III - #1).
- Provide additional open forums to the public by conducting approximately 120 committee meetings, workshops and public hearings (Policy III - #1).

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Quantitative			
Average constituency represented per district	46,500	46,500	46,500
Council committee meetings held	120	120	120
Ordinances considered	144	130	130
Resolutions considered	204	200	200
Qualitative			
Balanced budget adopted	Yes	Yes	Yes

Program Summaries – General Government

■ **County Council** *(Continued)*

LEGISLATION *(Continued)*

✓ **Budget Highlights**

The FY2022 budget represents an increase of \$301,315 or 8.02% over the FY2021 authorization. The increase is due to:

- \$174,222 - Merit Steps for eligible employees and Pay Plan wage increases
- \$102,952 - Benefit Rate Adjustment
- (\$17) – Cross Charge Adjustments: \$1,283 VOIP, (\$1,300) Postage
- \$20,500 – Technology upgrades (Livestreaming)
- \$3,658 – Operating Transfer Charges: (\$126) Information Systems, \$3,784 Geographic Information Systems

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$1,764,491	\$1,801,759	2,094,944
Benefits	976,921	1,063,775	1,237,945
Training and Civic Affairs	45,297	41,192	80,788
Communication and Utilities	12,962	14,061	19,087
Materials and Supplies	21,692	17,966	64,684
Contractual Services	40,850	129,626	132,787
Equipment	60,355	981	1,600
Grants and Fixed Charges	180,043	218,975	310,184
Operating Transfer Charges	109,868	92,074	117,066
Total Expenditures	\$3,212,479	\$3,380,409	\$4,059,085
Full-Time Positions	32	32	32

*FY2020 Expenditures reflect recoding \$3,018 in Salaries/Benefits to the Cares Act grant.

Position Changes	Fund	FY22		Dept	
		Unfunded*	Deleted	Transfer	Additions
Secretary to Council	General		-1		
Administrative Aide to Council	General				1
Legislative Aide to County Council	General		-12		
Legislative Assistant to County Council	General				12
Total		0	-13	0	13

■ **County Council** *(Continued)*

COUNTY AUDITOR'S OFFICE

✓ **Mission**

To assist County Government in ensuring adequate internal controls exist to mitigate the risks the County faces in achieving its objectives.

✓ **Core Services**

Assists the County Executive and County Council in the fulfillment of their fiduciary responsibilities by independently examining the County's internal control systems to determine whether adequate internal controls exist to help ensure the accomplishment of the County's objectives in an effective and efficient manner.

Coordinates and oversees the annual financial audits of the County's financial statements and the County Pension Program's financial statements, as well as the annual compliance audit of the County's federal programs.

Investigates reports of suspected fraud, waste, and/or abuse filed via the County's Fraud, Waste and Abuse Hotline.

✓ **Fiscal 2021 Major Service Level Accomplishments**

- County Auditor served as Co-Chair of Audit and Compliance Committee for the CARES Act Task Force. In conjunction, the County Auditor's Office developed a Subrecipient Monitoring Policies document and an Excel Workbook utilized by subrecipients of CARES Act funding.
- Performed testing of FY2020 and FY2021 CARES Act expenditures and provided comments and recommendations to the County Administration to assist in the preparation of the FY2020 and FY2021 Single Audits and any Treasury Office of Inspector General (OIG) Audits. FY2020 Single Audit had just one comment (non-major).
- Managed, with the Office of Finance, the annual Financial Statement Audit, Federal Single Audit, and Pension Audit. The County received unmodified opinions on all three audits.
- As a result of a Hotline report, performed a comprehensive, confidential investigation which revealed several policy violations and internal control breakdowns.
- Participated on the Local Service Functions Task Force resulting in passed State legislation allowing the County to more fairly attribute the cost of local service functions to property owners in municipalities and the unincorporated area, while enhancing simplicity and operational efficiency, transparency and accuracy.

✓ **Fiscal 2022 Major Service Level Goals/Objectives**

- Complete CARES Act audit project, started in FY2021, assisting the County Administration in preparing for external audits of the CARES Act funding (Policy III - #3).
- Develop new Internal Audit Plan and provide ongoing progress and results to Audit Committee and County Council (Policy III - #3, VIII - #5).
- Explore, and bring to management's attention, ideas to increase County revenues and decrease County expenses (Policy III - #3, V - #12, #17).

Program Summaries – General Government

■ County Council (Continued)

COUNTY AUDITOR'S OFFICE (Continued)

✓ Fiscal 2022 Major Service Level Goals/Objectives (Continued)

- ✓ Assist in maintaining an ethical culture throughout County government by thoroughly investigating reports filed with the Fraud, Waste and Abuse Hotline, and by participating on the Ethics Code Revisions Committee (Policy III - #3).
- ✓ Ensure external auditors meet key deadlines established by the Office of Finance and the County Auditor's Office, and that the annual audited financial statements are issued on a timely basis (Policy III - #3, VIII - #5).

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Quantitative			
CARES Act audit completed*	Yes	Yes	Yes
ARPA audit work completed**	N/A	N/A	Yes
Percentage of approved Audit Plan completed	N/A^	N/A^	100%
Percentage of Hotline Reports Investigated	100%	100%	100%
Audited financial statements issued by December 31	No***	Yes	Yes

*The County received nearly \$322.8 million in CARES Act funding from the U.S. Department of Treasury. The County Auditor's Office spent a substantial number of hours in FY2021 auditing these funds to ensure they were spent in accordance with federal law and U.S. Treasury Department guidance. The County Auditor's Office will also be spending hours in FY2022 performing some work on these funds.

**The County, as part of the American Rescue Plan Act (ARPA), will be receiving \$108.5 million in funding from the U.S. Department of Treasury. The County Auditor's Office will be auditing these funds during FY2022 to ensure they are spent in accordance with federal law and U.S. Treasury Department guidance.

***The FY2020 financial statements were issued in January 2021 due to delays as a result of COVID-19.

^Due to audit work on CARES Act funds beginning in the first half of 2020, the Audit Plan was not completed in FY2020; and the County Auditor's Office did not have an Audit Plan in FY2021 (other than completing the CARES Act work).

✓ Budget Highlights

The FY2022 budget represents an increase of \$30,009 or 6.08% over the FY2021 authorization. The increase is due to:

- \$18,948 - Merit Steps for eligible employees and Pay Plan wage increases
- \$11,197 - Benefit Rate Adjustment
- (\$427) – Cross Charge Adjustment: (\$427) VOIP
- (\$1,600) – Portion of Pension Audit transferred to Human Resources
- \$167 – Audit Hotline Contract increase
- \$1,724 – Operating Transfer Charges: \$1,724 Information Systems

Program Summaries – General Government

■ County Council *(Continued)*

COUNTY AUDITOR'S OFFICE *(Continued)*

Expenditure and Position Summary	2020 Actual	2021 Estimated	2022 Budget
Salaries and Wages	\$236,018	\$166,826	\$256,100
Benefits	110,570	98,365	151,335
Training and Civic Affairs	4,295	3,568	5,100
Communication and Utilities	459	781	665
Materials and Supplies	523	0	150
Contractual Services	81,982	124,062	96,300
Operating Transfer Charges	9,796	10,091	14,327
Total Expenditures	\$443,643	\$403,693	\$523,977
Full-Time Positions	2	3	3

*FY2022 reflects no changes in positions.