


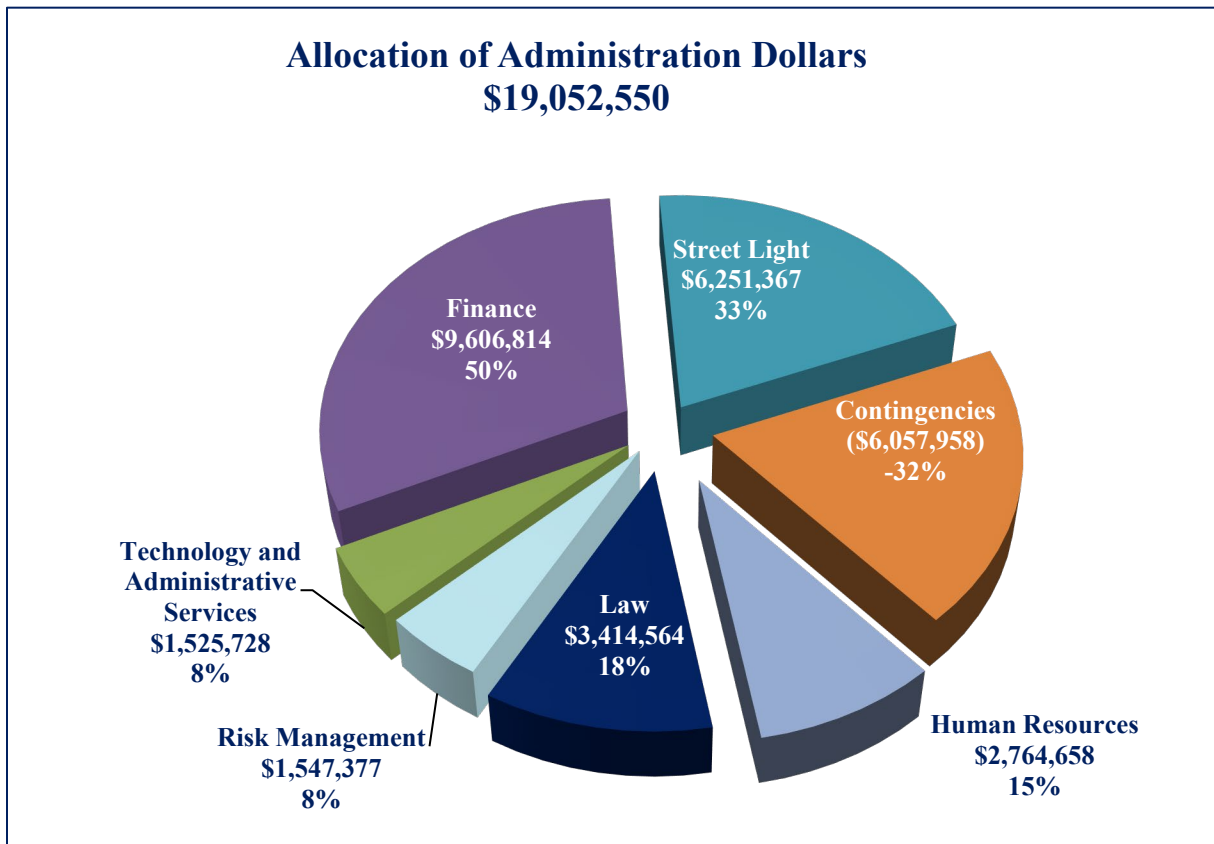
FY2022 DEPARTMENTAL HIGHLIGHTS

	Total Operating Budget	
<p>COUNTY COUNCIL Legislation Audit</p>	<p>\$4,583,062</p>	
<p>COUNTY EXECUTIVE</p>	<p>\$2,797,934</p>	
	<p>DEPARTMENT OF ADMINISTRATION Law Human Resources Risk Management Technology and Administrative Services Finance Contingencies</p>	<p>\$19,052,550</p>
<p>ROW OFFICES AND ETHICS COMMISSION Prothonotary, Register in Chancery, Register of Wills, Recorder of Deeds, Sheriff, Clerk of the Peace, Ethics Commission</p>	<p>\$7,803,053</p>	
<p>DEPARTMENT OF PUBLIC WORKS 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</p>	<p>\$73,944,338</p>	
<p>DEPARTMENT OF LAND USE Administration Planning Licensing Engineering Customer Relations and Enforcement Geographic Information Systems</p>	<p>\$15,481,921</p>	
<p>DEPARTMENT OF COMMUNITY SERVICES Administration Community Resources Libraries Community Development and Housing</p>	<p>\$24,222,180</p>	
<p>DEPARTMENT OF PUBLIC SAFETY Administration Police School Crossing Guards Emergency Medical Services Emergency Communications Emergency Management Grants to Fire Companies</p>	<p>\$116,168,512</p>	
<p>DEBT SERVICE</p>	<p>\$47,558,687</p>	

Program Summaries – General Government

■ Administration

The Department of Administration consists of the Offices of Law, Technology and Administrative Services, Finance, Human Resources and Risk Management. These offices provide support to the Office of the County Executive, County Council, departments and row offices. In many areas, these offices are the only contact constituents have with New Castle County. The service focus of these offices includes: legal representation, risk management, finance, human resources, technology and procurement.



Program Summaries – General Government

■ Administration (Continued)

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$9,853,599	\$10,565,718	\$11,613,854
Benefits	5,371,775	6,148,451	6,781,761
Training and Civic Affairs	63,043	60,429	121,525
Communication and Utilities	851,378	454,133	460,959
Materials and Supplies	100,286	104,758	154,747
Contractual Services	5,566,084	5,650,214	6,108,808
Equipment	194,156	292,606	389,900
Grants and Fixed Charges	2,515,473	3,429,278	3,674,000
Operating Transfer Charges	841,137	763,473	980,302
Operating Transfer Credits	(9,881,417)	(9,154,382)	(11,426,715)
Total Expenditures	\$15,475,514	\$18,314,678	\$18,859,141
Contingency	\$0	\$500,000	(\$6,057,958)
Street Light Fund	\$5,528,229	\$5,892,493	\$6,251,367
Full-Time Positions	149	149	150

*FY2020 Expenditures reflect recoding \$236,041 in Salaries/Benefits to the Cares Act grant.

Program Summaries – General Government

■ Administration (Continued)

LAW

✓ Mission

The Office of Law's State mandated mission is to: 1) serve as chief legal advisor to the County Executive, County Council and all County departments, boards, offices and agencies (which includes staffing board and commission meetings); 2) represent the County in all legal proceedings; and 3) perform other duties prescribed by title or by County ordinance.

✓ Core Services

Serve as chief legal advisor to the County Executive, County Council and all County departments, boards, offices and agencies (which includes staffing board and commission meetings). Represent the County in all legal proceedings. Perform other duties prescribed by title or by County ordinance.

✓ Fiscal 2021 Major Service Level Accomplishments

- Provided significant guidance regarding a myriad of legal issues related to COVID-19.
- Represented New Castle County in Court of Chancery trial in re Delaware Public Schools Litigation without the use of outside counsel and took leadership role in efforts to proceed with reassessment.
- Coordinated with the Office of Finance to resolve local service function issue, requiring multi-governmental cooperation in which New Castle County took a leadership role.
- Successfully represented New Castle County before various federal and state courts and administrative tribunals on issues including personal injury, civil rights (Section 1983), premises liability, land use, environmental liability, defamation, workers' compensation, and employment.

✓ Fiscal 2022 Major Service Level Goals/Objectives

- Continue to reduce reliance on outside counsel and maintain increased success rate in litigation and administrative hearings (Policy III - #3, #4).
- Fairly and progressively prosecute and handle problem properties and quality of life issues (Policy II - #1, #4).
- Continue to plan strategically with the Executive Office and relevant departments to attempt to steer a course of action for reassessment that is directed primarily by New Castle County (Policy III - #2; V - #12).

✓ Budget Highlights

The FY2022 budget represents an increase of \$135,458 or 4.13% over the FY2021 authorization. The increase is due to:

- \$84,871 - Merit steps for eligible employees
- \$50,509 - Benefit rate adjustment
- (\$1,263) – Cross charge adjustment: \$37 VOIP, (\$1,000) Cellular, (\$300) Postage
- \$1,341 – Operating Transfer Charges: \$1,695 Information Systems, (\$354) Fleet

Program Summaries – General Government

■ **Administration** *(Continued)*

LAW *(Continued)*

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$1,836,280	\$1,828,188	\$1,916,367
Benefits	974,128	1,030,359	1,083,179
Training and Civic Affairs	10,322	4,940	27,350
Communication and Utilities	4,375	6,244	7,453
Materials and Supplies	12,883	8,675	12,124
Contractual Services	193,134	742,295	284,190
Equipment	723	0	1,000
Operating Transfer Charges	74,085	66,866	82,901
Total Expenditures	\$3,105,930	\$3,687,567	\$3,414,564
Full-Time Positions	18	18	18

*FY2020 Expenditures reflect recoding \$24,484 in Salaries/Benefits to the Cares Act grant.

*FY2022 reflects no changes in positions.

■ Administration (Continued)

HUMAN RESOURCES

✓ Mission

The Office of Human Resources commits to providing high quality customer service to the employees of New Castle County (NCC) Government and other stakeholders by creating and maintaining a workplace environment where employees are safe and grow professionally through effective employee, labor and management relationships.

✓ Core Services

Employee Services is responsible for salary administration; classification; recruitment; training and development; personnel administration; policies and procedures administration; Human Resources Information Systems coordination; employee and labor relations; performance management; and benefits administration, including a wellness program.

The Pension Department is responsible for the administration of 10 pension programs and the deferred compensation program.



✓ Fiscal 2021 Major Service Level Accomplishments

- Tracked application sources. By tracking applicant sources, we learn what is working in our recruitment efforts. Tracking how applicants have heard about a position when they apply helps with recruitment resources and results to improved target advertising.
- Successfully pivoted in-person training to an online/virtual training program. 72 Courses were scheduled in 2020. 35 Courses were presented utilizing Zoom with a total of 472 attendees. 1197 employees attended either in-person or virtual training in 2020.
- Amended NCC Code (Employment of Pensioners) to comply with current IRC guidelines and created a Personnel Policy on Employment of Pensioners to further secure the pensions tax exempt qualified status with the IRS. The tax-exempt status affords the employees the ability to set aside retirement savings on a pre-tax basis. These pre-tax savings are not subject to federal, state and local income tax withholding and reduce the employees taxable base.
- Re-established the Deferred Compensation Committee, ensuring compliance with fiduciary responsibilities and scheduling regular meetings.
- Amended NCC Code (Deferred Compensation Plan) to reorganize the composition and roles of each member of the Deferred Compensation Committee from a 3-member Committee to a 5-member Committee in an effort to assist the committee in carrying out its functions and fiduciary responsibility more effectively. New by-laws were developed to assist with governance of the NCC Deferred Compensation Plan. Fiduciary compliance is necessary to avoid litigation and provide our employees with the necessary tools for a sound financial future.

Program Summaries – General Government

■ Administration (Continued)

HUMAN RESOURCES (Continued)

✓ Fiscal 2022 Major Service Level Goals/Objectives

- Continue to enhance the branding of NCC as the employer of choice. For example, increasing our online presence through the use of social media, engaging our community partners to recruit more applicants, ultimately keeping them engaged throughout the process (Policy III - #4).
- Continue working with departments to explore ways to increase diversity, finding creative ways to strengthen advertising mediums and recruitment using data (Policy III - #4).
- Establish department partners to enhance communication tools to assist in informing employees of relevant employee training opportunities in a self-paced environment (Policy III - #2, #4).
- Implement a wellness program for all employees through Healthcheck360 – Currently medical expenses for the County are rising and employees are asymptomatic with potential catastrophic illnesses. In an attempt to reduce high-claim costs and improve employee health, the County will introduce a Wellness incentivized program. Employees and spouses currently participating in the NCC medical coverage will engage with their doctor to potentially negate negative health issues or behavior. The ultimate goal of the program is to drive healthcare costs down and have a healthy workforce. Employees and spouses will earn points in Lifestyle Rewards to be eligible for premium incentives (Policy III - #2, V - #12).
- Design and update NCC Employees’ Pension Program website to reflect current and pertinent information in order to be more intuitive and increase membership knowledge and confidence (Policy III - #2, #4).

Performance Measures (Calendar Year)	2020 Actual	2021 Estimated	2022 Projected
Quantitative			
Applications received	4,797	5,000	5,300
Number of applicants tested	1,077	1,300	1,500
Full-time hires	90	110	130
Part-time hires	39	60	70
Performance evaluations processed	963	1,092	1,221
New class specifications	0	4	4
Job announcements posted	78	90	100
Employment verifications	730	624	580
FMLA leaves processed	446	400	400
Formal employee grievances filed	13	12	11
Healthcare costs for active employees/retirees (\$ millions)	\$22.8	\$30.9	\$26.8
Pension costs (\$ millions)	\$28.6	\$31.7	\$31.9
Flexible spending account participants	278	279	280
Pension assets (\$ millions)	\$515.7	\$551.8	\$590.4
New retirees	96	103	98
Pension estimates calculated	228	291	315
Pension Payroll (\$ millions)	\$44.9	\$46.1	\$47.4

Program Summaries – General Government

■ Administration (Continued)

HUMAN RESOURCES (Continued)

✓ Budget Highlights

The FY2022 budget represents an increase of \$357,373 or 14.85% over the FY2021 authorization. The increase is due to:

- \$218,875 - Merit steps for eligible employees \$131,531 and the addition of one Human Resource Manager \$87,344
- \$129,024 - Benefit rate adjustment
- (\$2,209) – Cross charge adjustments: \$822 VOIP, (\$612) cellular, (\$2,500) Postage
- \$2,500 – Food Services (Health Fair)
- \$1,500 – Promotional items for Health/Job Fairs
- \$1,000 – Attend additional Job Fairs to attract a diverse pool of applicants
- (\$1,259) – Operating Transfer Charges: (\$260) Information Systems, (\$1,000) Printing, \$1 Copier Lease
- \$8,023 – Operating Transfer Credits: \$8,023 Pension Credit

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$1,491,048	\$1,392,603	\$1,801,791
Benefits	824,775	814,473	1,056,745
Training and Civic Affairs	28,464	24,938	34,330
Communication and Utilities	10,941	13,328	16,506
Materials and Supplies	13,063	18,593	19,294
Contractual Services	236,200	206,032	263,256
Equipment	6,464	7,853	4,600
Grants and Fixed Charges	77,800	102,629	90,000
Operating Transfer Charges	91,974	88,231	105,191
Operating Transfer Credits	(743,098)	(480,158)	(627,055)
Total Expenditures	\$2,037,631	\$2,188,522	\$2,764,658
Full-Time Positions	21	21	23

*FY2020 Expenditures reflect recoding \$9,760 in Salaries/Benefits to the Cares Act grant.

Position Changes	Fund	FY22 Unfunded*	Deleted	Dept Transfer	Additions
Human Resources Manager	General				1
Compensation and Pension Systems Coordinator	General		-1		
Human Resources Technician	General			1	
Pension and Benefits Administrator	General				1
Total		0	-1	1	2

Program Summaries – General Government

■ Administration (Continued)

RISK MANAGEMENT

✓ Mission

The mission of the Office of Risk Management is to minimize the County's cost of risk by continuously developing, managing, and improving insurance and safety/occupational health services while providing quality, cost effective support to County employees and constituents, maximizing protection of County employees and assets, and protecting the County's financial well-being.

✓ Core Services

The County's Workers' Compensation program is self-insured and self-administered. The Office is responsible for the development, coordination and administration of a comprehensive Workers' Compensation self-insured program. This includes ensuring that the State mandated benefits are conveyed unto all County employees and other qualified recipients in a timely, professional and cost-effective manner. The Office's staff work as a team to provide exceptional customer service and to ensure all benefits are provided in a timely manner.

The Risk Management Medical Office provides a variety of medical and psychological services to all County departments, including pre-employment medical screenings, psychological evaluations, annual medical exams, drug and alcohol testing, fitness for duty examinations and return to work evaluations.

The General Insurance Office is responsible for the development, coordination and administration of a comprehensive insurance program comprised of general, auto, property and fiduciary liability. In addition, as part of the program, the Office identifies and analyzes the financial impact of loss to the County and acquires the necessary excess liability and bonds to ensure protection for the County, its employees and the public. The Office maintains control over the claims process to ensure that claims are settled fairly, consistently and in the best interest of the County.

Claims Administered by Risk Management:

- Property damage
- Bodily injury
- General liability litigation
- Workers' compensation
- Auto liability

Description

Deductible

General Liability (GL)	\$750,000
Excess Liability	GL and all Underlying Limits
Public Entity Employment Related Practices Liability	750,000
Public Entity Management Liability	750,000
Employee Benefit Plan Liability	750,000
Police Professional Liability	750,000
Crime	25,000-50,000
Property/Inland Marine	100,000
Boiler/Machinery	100,000
Row Office Performance Bonds	0
NCC Officials Bonds	0
Fiduciary Liability - Pension Board	10,000
Commercial Auto	750,000

Program Summaries – General Government

■ Administration (Continued)

RISK MANAGEMENT (Continued)

✓ Fiscal 2021 Major Service Level Accomplishments

- Successfully managed the employee COVID-19 testing, tracking and self-isolation program.
- Worked directly with the County’s Insurance Broker to secure coverage with an increase on premiums which is less than the national average, while increasing coverage for the protection of the County’s assets.
- Increased in-house handling of claims resulting in reduced spending on third-party services, as well as increased subrogation returns.
- Continued to successfully manage the Occupational Injury Return to Work Program resulting in less lost time by employees and reduced Leave Injury Illness (LII) payments countywide.

✓ Fiscal 2022 Major Service Level Goals/Objectives

- Increase safety training offerings to all employees (Policy III - #4).
- Create and implement new and revised policies for the benefit of employee safety (Policy III - #2, #4).
- Implement new technology for the improvement of document sharing with employees and providers (Policy III - #2).
- Remain informed and maintain awareness of, and compliance with, the relevant Collective Bargaining Agreements, County policies and County, State and Federal laws to reduce losses (Policy III - #2).
- Improve workplace safety and health for all employees, as evidenced by fewer hazards, reduced exposures and fewer injuries and illnesses (Policy III - #4).

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Quantitative			
Number of Workers' Compensation claims	123	133	125

✓ Budget Highlights

The FY2022 budget represents an increase of \$19,062 or 1.25% over the FY2021 authorization, excluding the Operating Transfer Credits. The increase is due to:

- \$20,162 - Merit steps for eligible employees
- \$11,194 - Benefit rate adjustment
- (\$215) – Cross charge adjustments: (\$215) VOIP
- \$100,000 – Occupational Health and Safety Specialist Contract
- (\$1,100,000) – Align Workers Comp Budget to anticipated actuals
- (\$45) – Operating Transfer Charges: (\$45) Information Systems
- \$987,246 – Operating Transfer Credits (Worker's Compensation)

Program Summaries – General Government

■ Administration (Continued)

RISK MANAGEMENT (Continued)

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$348,179	\$352,527	\$404,374
Benefits	192,893	208,317	238,955
Training and Civic Affairs	393	347	3,190
Communication and Utilities	1,375	1,380	2,997
Materials and Supplies	2,834	1,461	5,924
Contractual Services	290,659	283,324	599,403
Equipment	0	0	1,500
Grants and Fixed Charges	2,437,673	3,326,649	3,584,000
Operating Transfer Charges	20,939	17,214	21,045
Operating Transfer Credits	(2,308,445)	(2,549,724)	(3,314,011)
Total Expenditures	\$986,500	\$1,641,495	\$1,547,377
Full-Time Positions	5	5	5

*FY2020 Expenditures reflect recoding \$4,909 in Salaries/Benefits to the Cares Act grant.

*FY2022 reflects no changes in positions.

■ **Administration** *(Continued)*

TECHNOLOGY AND ADMINISTRATIVE SERVICES

✓ **Mission**

It is the mission of the Office of Technology and Administrative Services to improve workforce productivity and increase citizens access to government services through extensive use of information technology and the internet, to further secure and enhance access to county documents and records.

✓ **Core Services**

Technology is responsible for Project Management, Application Support, Web Development, Vendor Management, Database Management, Network Administration, Desktop Support, Telecommunication Support and Customer Service.

Administrative Services is responsible for providing Records Management for the County's documents; procurement and management of goods and services; contract management and reporting; small business development program; purchasing review; County Council procurement reporting and surplus administration; document reproduction and finishing, including budget books, legal documents and manuals; and mail security, mail processing, and on-site/off-site mail delivery.

✓ **Fiscal 2021 Major Service Level Accomplishments**

- Information Systems team, and the services provided, were ranked eighth best County for our population category by the Center for Digital Government.
- Successfully implemented a new county-wide Financial Management System in collaboration with the Office of Finance.
- Information Systems team successfully transitioned New Castle County operations from on-site to remote operations during the COVID-19 pandemic.
- Completed the detailed business requirements and request for proposal for the future Land Use enterprise system.
- Successfully implemented a vendor self-service portal along with maintaining the bid process during the pandemic.

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

- Improve the Digital Counties National ranking based on new innovative solutions and implementing long-term sustainable policies and procedures (Policy III - #2).
- Successfully implement a new Human Capital Management System that is integrated with the County's Financial Management System. This system will replace the County's legacy Human Resources/Payroll system (Policy III - #2, #3).
- Provide innovative solutions that further support the Administration's vision of open government and transparency of public data (Policy III - #2).
- Select and implement a new enterprise Land Use system, replacing the legacy Hansen system (Policy III - #2).
- Enhance vendor outreach to diverse suppliers and leverage the new online procurement portal for bid opportunities (Policy III - #3).

Program Summaries – General Government

■ Administration (Continued)

TECHNOLOGY AND ADMINISTRATIVE SERVICES (Continued)

✓ Budget Highlights

The FY2022 budget represents an increase of \$74,687 or 5.15% over the FY2021 authorization, excluding Operating Transfer Credits. The increase is due to:

- \$25,593 - Merit steps for eligible employees and one position transferred to Human Resources
- \$15,274 - Benefit rate adjustment
- (\$106,349) – Cross charge adjustments: (\$114,241) VOIP, \$8,940 Cellular, (\$1,050) Postage, \$2 Copier
- (\$3,200) – Transfer to Public Works Engineering for Flow Meter Charges (\$3,200) Cellular
- \$81,497 – Operating Transfer Charges: \$80,413 Information Systems, \$1,084 Fleet
- (\$138,054) – Operating Transfer Credits: (\$138,054) Information Systems
- \$199,926 – Annual Maintenance Munis Financial System (Capital to Operating)

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$1,823,675	\$1,923,756	\$2,402,550
Benefits	997,792	1,136,793	1,400,099
Training and Civic Affairs	11,680	21,852	31,060
Communication and Utilities	666,501	269,807	250,257
Materials and Supplies	57,963	64,780	90,409
Contractual Services	4,276,109	3,882,838	4,311,569
Equipment	186,665	284,752	375,500
Operating Transfer Charges	67,315	53,961	149,933
Operating Transfer Credits	(6,829,874)	(6,124,500)	(7,485,649)
Total Expenditures	\$1,257,826	\$1,514,039	\$1,525,728
Full-Time Positions	32	32	31

*FY2020 Expenditures reflect recoding \$50,673 in Salaries/Benefits to the Cares Act grant.

Position Changes	Fund	FY22 Unfunded*	Deleted	Dept Transfer	Additions
Senior Budget and Procedures Analyst	General				1
Budget and Procedures Analyst	General		-1		
Senior Office Assistant	General			-1	
Total		0	-1	-1	1

■ Administration *(Continued)*

FINANCE

✓ Mission

The mission of the Office of Finance is to provide innovative financial management, transparent reporting and collaborative services to the citizens, communities and businesses of New Castle County through quality teamwork and effective communication.

✓ Core Services

Accounting is responsible for financial reporting; payment of County vendors, employees and pensioners; debt management; grants oversight; and fiscal services to all County agencies.

Administration provides direction and administrative support to the Office of Finance.

Assessment prepares and maintains property assessment data which form the primary basis of County government revenues. Responsibilities include the valuation of new construction and alterations to existing structures, and the administration of all tax exemption or abatement programs.

Budget coordinates the annual operating budget, capital budget and six-year capital program. Responsibilities include preparation of the fiscal legislation and impact analysis, revenue and expenditure oversight, as well as providing fiscal guidance to all County agencies.

Treasury/Cash Management administers the billing services for tax, sewer and maintenance corporations and is also responsible for the administration of the State of Delaware's school tax billing and collections, Street Light Program and Sewer Lateral Cleanout Program. Manages the investment of available funds through external money managers; and manages banking relationships and merchant services.

✓ Fiscal 2021 Major Service Level Accomplishments

- Administered NCC's portion of the largest federal financial aid package in United States history, \$322.8 million in CARES Act Funds. Distributing those funds throughout the County to support testing and prevention, municipalities and fire and emergency service companies, nonprofits for supporting the County's most vulnerable population and for grants for the purposes of housing, health, food, small businesses, economic recovery and distance learning. Negotiated cost share initiatives with the State of Delaware.
- Participated in the Local Service Function Task Force resulting in State legislation signed by the Governor on February 23, 2021. The legislation allows 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.
- Finalized a Request for Proposal for reassessment of all county parcels, including a new Computer Assisted Mass Appraisal system.
- Implemented a consolidated, efficient and modernized financial system which enhanced financial management and reporting. Established and implemented a purchase card program distributing cards to employees throughout the County; and expanded the County's cashiering capabilities to improve financial reporting on department revenue collection.

Program Summaries – General Government

■ Administration (Continued)

FINANCE (Continued)

✓ Fiscal 2022 Major Service Level Goals/Objectives

- Undertake a review of the sewer fund for the purpose of implementing a more structured and comprehensive annual billing and rate determination process which will include a more frequent billing, electronic billing and a wider variety of electronic payment options (Policy III - #2; VIII - #7).
- Finalize implementation of an Open Finance website for financial transparency reporting, including budget vs. actuals comparison (Policy III - #3, V - #7, VIII - #7).
- Implement a holistic collections process for tax and sewer delinquencies (Policy III - #2, #3; VIII - #7).
- Design, develop and implement an efficient and modernized revenue system to enhance billing, collections, financial management and reporting (Policy III - #2, #3; VIII - #7).
- Begin reassessment of all county parcels in collaboration with selected contractor (Policy III - #2, #3).
- Develop policies and procedures for the sheriff sale process to ensure County priorities are considered (Policy III - #3).

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Quantitative			
Accounts Payable invoices and direct payments processed	55,763	40,087	50,000
Percentage of current property tax levy collected	99.2%	99.3%	99.0%
Percentage of current sewer fees collected (Calendar Year)	93.4%	96.5%	90.6%
Assessed value of taxable real property on July 1 (\$ billions)	\$19.3	\$19.5	\$19.6
Real property parcels	211,500	211,900	213,000
Assessments performed	13,947	13,740	6,000
Exemption applications processed (includes senior, disability and general exemptions)	1,229	1,263	1,300
Senior tax credits (State) performed	2,451	2,093	2,300
Percentage of vendor invoices processed within thirty days of invoice date	69.7%	70.0%	70.0%

Program Summaries – General Government

■ **Administration** (Continued)

FINANCE (Continued)

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Qualitative			
Number of consecutive years the "Certificate of Achievement for Excellence in Financial Reporting" awarded	39	40	41
Number of consecutive years the Distinguished Budget Award has been awarded	30	31	32
Percent of accounts payable checks voided	0.73%	0.61%	0.70%
Number of days to update property records	5	2	4
Percentage of assessment appeals sustained by New Castle County	97.0%	97.0%	97.0%

✓ **Budget Highlights**

The FY2022 budget represents an increase of \$447,023 or 4.88% over the FY2021 authorization. The increase is due to:

- \$298,039 - Merit steps and negotiated wage increases for eligible employees
- \$176,147 - Benefit rate adjustment
- (\$1,027) – Cross charge adjustments: \$1,892 VOIP, (\$3,342) Cellular, (\$235) Postage, \$658 Copier
- \$20,000 – PRC Collection fee based on trend
- \$6,000 – Postage increase (2.5%)
- (\$52,136) – Operating Transfer Charges: \$1,648 Information Systems, \$2,968 Fleet, (\$56,752) Geographic Information Systems

Program Summaries – General Government

■ Administration (Continued)

FINANCE (Continued)

Expenditure and Position Summary	2020 Actual*	2021 Estimated	2022 Budget
Salaries and Wages	\$4,354,417	\$4,951,057	\$5,088,772
Benefits	2,382,187	2,890,138	3,002,783
Training and Civic Affairs	12,184	8,352	25,595
Communication and Utilities	168,187	163,374	183,746
Materials and Supplies	13,543	11,249	26,996
Contractual Services	569,982	535,725	650,390
Equipment	304	0	7,300
Operating Transfer Charges	586,824	537,202	621,232
Total Expenditures	\$8,087,628	\$9,097,097	\$9,606,814
Contingency**	\$0	\$500,000	(\$6,057,958)
Street Light Fund***	\$5,528,229	\$5,892,493	\$6,251,367
Full-Time Positions	73	73	73

*FY2020 Expenditures reflect recoding \$146,215 in Salaries/Benefits to the Cares Act grant.

**See next page for Contingency detail.

***The FY2022 Street Light Fund budget represents an increase of \$406,547 or 6.96% over the FY2021 authorization. The increase is due to:

- \$406,547 - Increase based on Delmarva rate increase

Position Changes	Fund	FY22 Unfunded*	Deleted	Dept Transfer	Additions
Senior Financial Officer	General				1
Executive Assistant III	General				1
Property Assessments Services Manager	General		-1		
Assessment Analyst	General				2
Accountant I	General		-1		
Certified Assessor I	General		-1		
Account Clerk III	General		-1		
Assessor I	General				1
Assessment Technician	General		-1		
Total		0	-5	0	5

Program Summaries – Contingencies (Non-Departmental)

■ Administration (Continued)

CONTINGENCIES (Non-Departmental)

✓ Budget Highlights

Contingencies (non-departmental) are appropriations provided to fund anticipated programs, cost adjustments and/or meet unforeseen circumstances during the fiscal year. The following sets forth those non-departmental contingencies:

COUNCIL CONTINGENCY	\$250,000
EXECUTIVE CONTINGENCY	400,000
PERSONNEL CONTINGENCY	
General Fund	405,000
Sewer Fund	50,000
PERSONNEL ATTRITION CONTINGENCY	
General Fund	(6,139,221)
Sewer Fund	(1,459,333)
ONE-TIME CONTINGENCY	
General Fund	
Law - Outside Legal Counsel	175,000
Land Use – Impact Fee Study	80,000
Public Safety – 15 New Police Officers (Supplies and Equipment)	70,896
Public Works – Sign Shop Equipment	54,700
Public Works – UPS Battery Replacement	30,000
Community Services – Equipment for Appoquinimink Library	15,000
Sewer Fund	
Public Works – Instrumentation and Diagnostic Equipment	10,000
TOTALS	(\$6,057,958)

*Expenditures reflected in Departments where funds are transferred.