


FY2023 DEPARTMENTAL HIGHLIGHTS

	Total Operating Budget
COUNTY COUNCIL	\$4,680,735
Legislation	
Audit	
COUNTY EXECUTIVE	\$2,911,983
	DEPARTMENT OF ADMINISTRATION \$20,594,083
Law	
Human Resources	
Risk Management	
Technology and Administrative Services	
Finance	
Contingencies	
ROW OFFICES AND ETHICS COMMISSION	\$7,699,216
Register in Chancery, Register of Wills, Recorder of Deeds, Sheriff, Clerk of the Peace, Ethics Commission	
DEPARTMENT OF PUBLIC WORKS	\$76,405,309
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	\$15,801,936
Administration	
Planning	
Licensing	
Engineering	
Customer Relations and Enforcement	
Geographic Information Systems	
DEPARTMENT OF COMMUNITY SERVICES	\$25,395,997
Administration	
Community Resources	
Libraries	
Community Development and Housing	
DEPARTMENT OF PUBLIC SAFETY	\$118,851,827
Administration	
Police	
School Crossing Guards	
Emergency Medical Services	
Emergency Communications	
Emergency Management	
Grants to Fire Companies	
DEBT SERVICE	\$46,374,026

Program Summaries – General Government

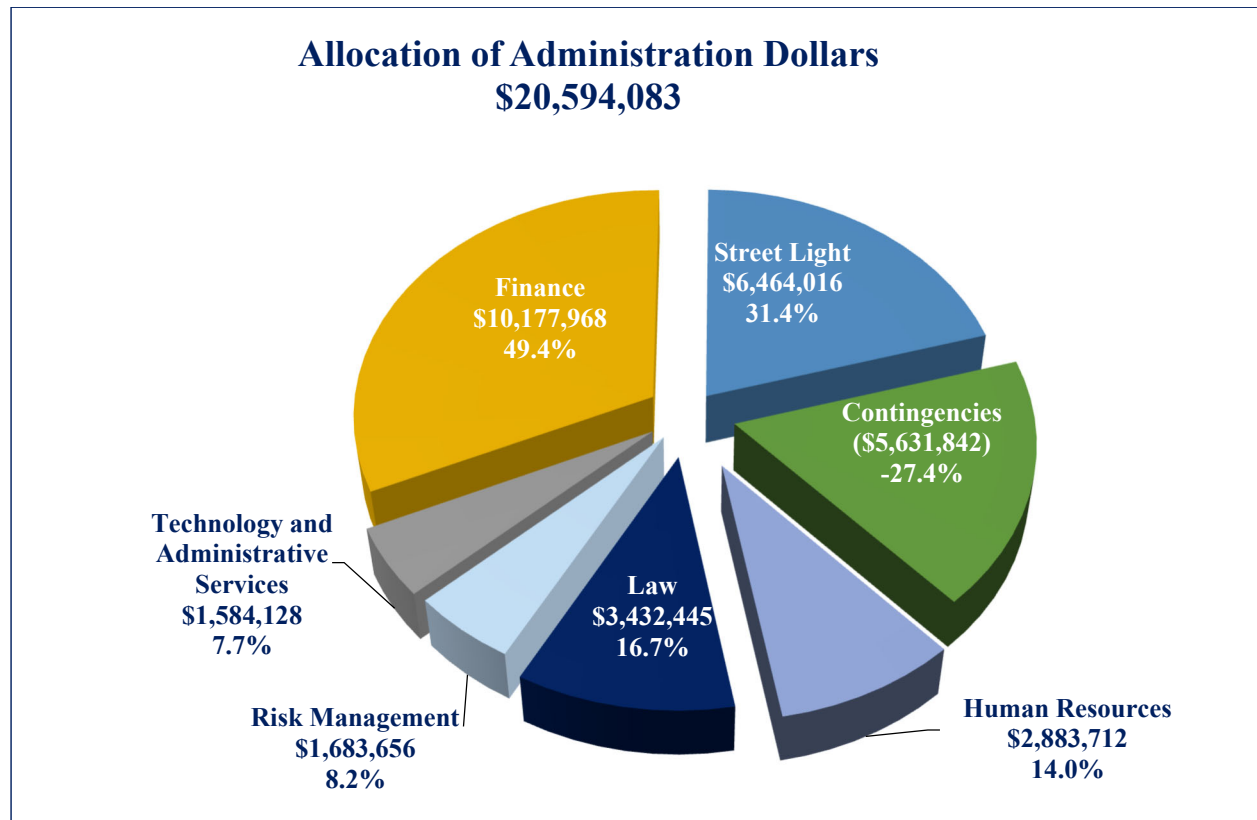
■ Administration

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.

DEPARTMENT OF
ADMINISTRATION

166 Authorized Positions

Law 18 Authorized Positions	Human Resources 23 Authorized Positions	Risk Management 5 Authorized Positions	Technology and Administrative Services 31 Authorized Positions	Finance 89 Authorized Positions
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Program Summaries – General Government

■ Administration (Continued)

Expenditure and Position Summary	2021 Actual	2022 Estimated	2023 Budget	2024 Projected	2025 Projected
Salaries and Wages	\$10,671,680	\$10,809,681	\$12,042,398	\$12,463,882	\$12,900,118
Benefits	6,624,605	6,285,138	7,020,831	7,266,560	7,520,890
Training and Civic Affairs	60,487	67,138	130,625	135,850	141,284
Communication and Utilities	6,343,466	483,489	6,919,323	7,196,096	7,483,940
Materials and Supplies	99,373	105,119	155,647	161,873	168,348
Contractual Services	5,231,251	6,981,020	6,488,271	6,747,802	7,017,714
Equipment	290,459	291,469	389,900	405,496	421,716
Grants and Fixed Charges	3,125,083	4,341,801	3,834,000	3,987,360	4,146,854
Operating Transfer Charges	828,767	858,742	1,020,448	1,061,266	1,103,717
Operating Transfer Credits	(10,051,197)	(9,113,776)	(11,775,518)	(12,246,539)	(12,736,400)
Total Expenditures	\$23,223,973	\$21,109,823	\$26,225,925	\$27,179,646	\$28,168,179
Contingency	\$500,000	\$0	(\$5,631,842)	(\$5,828,956)	(\$6,032,970)
Street Light Fund	\$5,892,493	\$6,097,613	\$6,464,016	\$6,722,577	\$6,991,480
Full-Time Positions	149	150	166	166	166

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 2022 Major Service Level Accomplishments

- 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, workers' compensation, and employment.
- Provided significant guidance regarding a myriad of legal issues related to COVID-19.

✓ Fiscal 2023 Major Service Level Goals/Objectives

- 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).

✓ Budget Highlights

The FY2023 budget represents an increase of \$17,881 or 0.52% over the FY2022 authorization. The increase is due to:

- \$9,940 - Merit Steps for eligible employees
- \$4,360 - Benefit Rate Adjustment
- (\$324) - Cross Charge Adjustments: \$176 VOIP, (\$500) Postage
- \$3,905 - Operating Transfer Charges: \$4,607 Information Systems, (\$702) Fleet

One-Time

In addition to the above, \$250,000 is appropriated in the One-Time Contingency for Outside Legal Counsel.

Program Summaries – General Government

■ **Administration** *(Continued)*

LAW *(Continued)*

Expenditure and Position Summary	2021 Actual	2022 Estimated	2023 Budget	2024 Projected	2025 Projected
Salaries and Wages	\$1,846,802	\$1,802,383	\$1,926,307	\$1,993,728	\$2,063,508
Benefits	1,109,570	1,005,817	1,087,539	1,125,603	1,164,999
Training and Civic Affairs	4,979	5,974	27,350	28,444	29,582
Communication and Utilities	6,192	5,914	7,129	7,414	7,711
Materials and Supplies	8,185	9,235	12,124	12,609	13,113
Contractual Services	702,104	1,504,396	284,190	295,558	307,380
Equipment	0	1,000	1,000	1,040	1,082
Operating Transfer Charges	71,244	73,280	86,806	90,278	93,889
Total Expenditures	\$3,749,077	\$4,407,999	\$3,432,445	\$3,554,674	\$3,681,264
Full-Time Positions	18	18	18	18	18

*FY2023 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 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

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

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; benefits administration (28 programs), including a wellness program.



✓ Fiscal 2022 Major Service Level Accomplishments

- Successfully launched a wellness program for employees through HealthCheck360.
- Created and approved an Investment Policy Statement (IPS) for the New Castle County 457(b) Deferred Compensation Plan. This statement provides the general investment goals and objectives of the County and describes the strategies that the manager should employ to meet these objectives. It provides guidance for informed decision-making and serves as both a roadmap to successful investing and a bulwark against potential mistakes/misdeeds.
- Offered employees training opportunities at a self-paced environment.
- Established relationship with hearing-impaired agency providing ADA accommodations to the County for the first time.
- Successfully completed the collective bargaining process for all union contracts.

✓ Fiscal 2023 Major Service Level Goals/Objectives

- Revamp New Employee Orientation to include video productions which will allow NCC to reaffirm new employees that they have made the best choice by joining our workforce while also expanding on Who NCC is, What we do, and Why it's important (Policy III - #4).
- Relaunch the Managers Certificate program by offering an incentive to become a Certified Management Mentor for new or less experienced managers throughout the organization. This will enable more accountability within the divisions and departments to create the culture that supports continuous growth (Policy III - #2, #4).
- Implementation of comprehensive and responsive pension administration software system for pension benefits administration, fund management (inclusive of member portal) and self-service access for plan participants retirement projections (Policy III - #2).
- Automate the process of employee income verifications, resulting in decreased turnaround time for both employees and Human Resources (Policy III - #2).

Program Summaries – General Government

■ Administration (Continued)

HUMAN RESOURCES (Continued)

✓ Fiscal 2023 Major Service Level Goals/Objectives (Continued)

- Enhance the use of technology as a marketing and diversity tool for recruitment to reach a broader audience (Policy III - #4).

Performance Measures (Calendar Year)	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Quantitative					
Applications received	5,450	4,797	5,374	5,300	5,300
Number of applicants tested	1,615	1,077	1,531	1,500	1,500
Full-time hires	115	90	99	130	120
Part-time hires	96	39	91	70	80
Performance evaluations processed	1,147	963	992	1,221	1,200
New class specifications	1	0	3	4	3
Job announcements posted	87	78	104	100	100
Employment verifications	496	730	628	580	600
FMLA leaves processed	460	446	234	400	430
Formal employee grievances filed	16	13	21	28	28
Healthcare costs for active employees/retirees (\$ millions)	\$23.6	\$22.8	\$31.5	\$29.6	\$29.6
Pension costs (\$ millions)*	\$24.3	\$28.6	\$31.9	\$32.5	\$32.5
Flexible spending account participants	298	278	283	280	280
Pension assets (\$ millions)	\$468.5	\$515.7	\$550.1	\$590.4	\$631.7
New retirees	123	96	129	98	95
Pension estimates	458	228	275	315	330
Pension Payroll (\$ millions)	\$43.3	\$44.9	\$46.8	\$47.4	\$50.8

*Healthcare and Pension Costs reflect County Share

Program Summaries – General Government

■ Administration (Continued)

HUMAN RESOURCES (Continued)

✓ Budget Highlights

The FY2023 budget represents an increase of \$119,054 or 4.31% over the FY2022 authorization. The increase is due to:

- \$60,349 - Merit Steps for eligible employees, part-time rate increase and funding of a second Research Aide
- \$23,732 - Benefit Rate Adjustment
- \$9,000 - Tuition Reimbursement Program
- (\$1,232) - Cross Charge Adjustments: (\$1,333) VOIP, \$101 Cellular
- \$900 - Survey Monkey
- \$530 - Website Revitalization Annual Fee
- \$7,000 - Expand Employee Assistance Program to part-time employees
- \$17,500 - Deferred Compensation Consultant
- \$5,000 - NCC Employment Advertisement
- \$18,269 - Operating Transfer Charges: \$18,269 Information Systems
- (\$21,994) - Operating Transfer Credits: (\$21,994) Pension Credit

Expenditure and Position Summary	2021	2022	2023	2024	2025
	Actual	Estimated	Budget	Projected	Projected
Salaries and Wages	\$1,425,006	\$1,540,492	\$1,862,140	\$1,927,315	\$1,994,771
Benefits	889,079	906,604	1,080,477	1,118,294	1,157,434
Training and Civic Affairs	24,938	27,040	43,330	45,063	46,866
Communication and Utilities	12,945	11,491	15,274	15,885	16,520
Materials and Supplies	18,098	22,643	20,194	21,002	21,842
Contractual Services	202,656	199,058	293,286	305,017	317,218
Equipment	6,109	5,753	4,600	4,784	4,975
Grants and Fixed Charges	102,629	82,026	90,000	93,600	97,344
Operating Transfer Charges	93,438	89,894	123,460	128,398	133,534
Operating Transfer Credits	(574,320)	(530,421)	(649,049)	(675,011)	(702,011)
Total Expenditures	\$2,200,578	\$2,354,580	\$2,883,712	\$2,984,347	\$3,088,493
Full-Time Positions	21	23	23	23	23

Position Changes	FY23			Dept	
	Fund	Unfunded*	Deleted	Transfer	Additions
Executive Assistant III	General				1
Executive Assistant I	General		-1		
Total		0	-1	0	1

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 assure 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
Fiduciary	25,000
Fiduciary Excess	Above Underlying Retention
Commercial Auto	750,000

Program Summaries – General Government

■ Administration (Continued)

RISK MANAGEMENT (Continued)

✓ Fiscal 2022 Major Service Level Accomplishments

- Continued to successfully manage the employee COVID-19 testing, tracking and self-isolation program.
- Worked directly with the County's Insurance Broker to secure coverage with less than a national average increase on premiums, while increasing coverage for the protection of the County's assets.
- Continued to successfully manage the Occupational Injury Return to Work Program resulting in less lost time by employees.
- Secured property, flood and general liability coverage for the Hope Center.

✓ Fiscal 2023 Major Service Level Goals/Objectives

- Increase safety training offerings for all employees (Policy III - #4).
- Create and implement new and revised policies for the benefit of employee safety (Policy III - #2, #4).
- Create an employee friendly webpage with access to workers' compensation materials and information (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	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Quantitative					
Number of Workers' Compensation claims	138	123	109	110	110

✓ Budget Highlights

The FY2023 budget represents an increase of \$136,279 or 8.81% over the FY2022 authorization, excluding the Operating Transfer Credits. The increase is due to:

- (\$647) - Merit Steps for eligible employees and adjustment as a result of hiring at lower Steps
- (\$381) - Benefit Rate Adjustment
- (\$663) - Cross Charge Adjustments: (\$363) VOIP, (\$300) Postage
- \$160,000 - Increased Insurance Premiums (addition of Appoquinimink Library and pump stations; as well as inflationary costs)
- \$696 - Operating Transfer Charges - \$696 Information Systems
- (\$22,726) - Operating Transfer Credits (Worker's Compensation)

Program Summaries – General Government

■ **Administration** *(Continued)*

RISK MANAGEMENT *(Continued)*

Expenditure and Position Summary	2021	2022	2023	2024	2025
	Actual	Estimated	Budget	Projected	Projected
Salaries and Wages	\$356,445	\$426,869	\$403,727	\$417,857	\$432,482
Benefits	224,710	252,245	238,574	246,924	255,566
Training and Civic Affairs	347	2,144	3,290	3,422	3,558
Communication and Utilities	1,380	1,620	2,234	2,323	2,416
Materials and Supplies	1,388	1,628	5,924	6,161	6,407
Contractual Services	172,268	418,712	599,403	623,379	648,314
Equipment	0	0	1,500	1,560	1,622
Grants and Fixed Charges	3,022,454	4,259,775	3,744,000	3,893,760	4,049,510
Operating Transfer Charges	18,293	18,388	21,741	22,611	23,515
Operating Transfer Credits	(2,980,393)	(1,999,493)	(3,336,737)	(3,470,206)	(3,609,015)
Total Expenditures	\$816,892	\$3,381,888	\$1,683,656	\$1,747,791	\$1,814,378
Full-Time Positions	5	5	5	5	5

Position Changes	FY23			Dept	
	Fund	Unfunded*	Deleted	Transfer	Additions
Senior Office Assistant	General		-1		
Human Resources Assistant	General				1
Total		0	-1	0	1

■ **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 New Castle 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; mail security, mail processing, and on-site/off-site mail delivery.

✓ **Fiscal 2022 Major Service Level Accomplishments**

- Completed an Request for Information (RFI) process for the new enterprise Land Use system, which will replace the legacy Hansen system.
- Successfully awarded and implemented a contract with Tyler Technologies for the reassessment of New Castle County properties.
- Improved our Digital Counties National ranking and was awarded 1st place for Government Experience Award.
- Implemented a new website design to further support the Administration's vision of open government and transparency of public data.
- Enhanced the vendor outreach program through regular monthly virtual meetings "How to do business with New Castle County".

✓ **Fiscal 2023 Major Service Level Goals/Objectives**

- Leverage the information from the Land Use system replacement RFI to develop a plan to replace the Hansen System in collaboration with the Department of Land Use (Policy III - #2).
- Enhance the vendor outreach program by establishing partnerships with diverse local business organizations (Policy III - #3).
- Implement a comprehensive cloud back up strategy and disaster recovery solution (Policy III - #2).
- Educate all New Castle County employees on cyber security best practices and internal policies (Policy III - #2, #4).
- Continue to strive for national recognition by implementing best practices (Policy III - #2).

Program Summaries – General Government

■ **Administration** *(Continued)*

TECHNOLOGY AND ADMINISTRATIVE SERVICES *(Continued)*

Performance Measures	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Quantitative					
Purchasing Bids (Future metrics will include supplier diversity statics)	174	209	172	175	177
IS Support Requests (Future metrics will include response performance)	-	10,204	9,843	9,500	9,250
After-Hours Calls (Administered by Third Party)	306	602	533	510	500
Qualitative					
Number of consecutive years awarded "National Digital Counties Survey Award" - Information Systems Department	-	1	2	3	4
Number of consecutive years awarded "Government Experience Award" - Information Systems Department	-	1	2	3	4

✓ **Budget Highlights**

The FY2023 budget represents an increase of \$58,400 or 3.83% over the FY2022 authorization, including Operating Transfer Credits. The increase is due to:

- \$141,325 - Merit Steps for eligible employees
- \$82,913 - Benefit Rate Adjustment
- (\$10,614) - Cross Charge Adjustments: (\$1,676) VOIP, (\$8,938) Cellular
- \$15,000 - Iron Mountain Records Storage increase
- \$247,001 - Phone System Software License/Upgrade - 1 year agreement (ONE-TIME)
- \$33,550 - Microsoft Office 365 License Public Safety Upgrade
- (\$66,118) - Transfer to Land Use - GIS for ESRI Annual Maintenance
- (\$80,574) - Operating Transfer Charges: (\$79,450) Information Systems; (\$1,124) Fleet
- (\$304,083) - Operating Transfer Credits: (\$304,083) Information Systems

Program Summaries – General Government

■ **Administration** *(Continued)*

TECHNOLOGY AND ADMINISTRATIVE SERVICES *(Continued)*

Expenditure and Position Summary	2021 Actual	2022 Estimated	2023 Budget	2024 Projected	2025 Projected
Salaries and Wages	\$1,980,485	\$2,121,477	\$2,543,875	\$2,632,911	\$2,725,062
Benefits	1,248,401	1,249,905	1,483,012	1,534,917	1,588,640
Training and Civic Affairs	21,872	17,725	31,060	32,302	33,594
Communication and Utilities	267,082	252,555	239,643	249,229	259,198
Materials and Supplies	60,284	52,671	90,409	94,025	97,786
Contractual Services	3,751,807	4,319,648	4,541,002	4,722,642	4,911,548
Equipment	284,350	284,716	375,500	390,520	406,141
Operating Transfer Charges	57,770	131,319	69,359	72,133	75,019
Operating Transfer Credits	(6,496,484)	(6,583,862)	(7,789,732)	(8,101,321)	(8,425,374)
Total Expenditures	\$1,175,567	\$1,846,155	\$1,584,128	\$1,627,359	\$1,671,614
Full-Time Positions	32	31	31	31	31

Position Changes	Fund	FY23 Unfunded*	Deleted	Dept Transfer	Additions
Deputy Chief of Technology	General				1
Information Systems Manager	General		-1		
Information Systems Specialist	General				1
Senior Applications Engineer	General				6
Systems Analyst	General		-7		
Total		0	-8	0	8

■ **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 2022 Major Service Level Accomplishments**

- Issued \$100 million of NCC bonds as “new” money at just over 2% with maturities of 30 years enabling continued construction for multiple capital projects. Simultaneously issued \$205 million in “refunding” bonds reducing debt service on the existing debt portfolio by almost \$20 million.
- Began reassessment of all county parcels in collaboration with the selected contractor (Tyler).
- Continued to administer NCC's portion of the largest federal financial aid package in United States history, \$322.8 million in CARES Act Funds.
- Implemented the changes to the Local Service Function processes. The new process enhanced simplicity and operational efficiency, transparency and accuracy resulting in no requests for arbitrations from the municipalities.
- Implemented sewer service billing enhancements to commercial and residential customers including Equivalent Dwelling Unit charges. Revenue generated will offset capital infrastructure expenses.
- Successfully imported all active assets from TIER to MUNIS, which completed the last phase of conversion to the County's new financial system.

Program Summaries – General Government

■ Administration (Continued)

FINANCE (Continued)

✓ Fiscal 2023 Major Service Level Goals/Objectives

- Implement a new HR/Payroll/Benefit system in collaboration with Human Resources and Administrative Services/Technology (Policy III - #2, #3; VIII - #7).
- Execute a new contract for receiving electronic payments that will include a new, lower pricing structure with more payment options available such as ApplePay, GooglePay and Venmo, to the tax and sewer customers (Policy III - #2, #3; VIII - #7).
- Explore a customer service application that would allow New Castle County residents to set up automatic and recurring payments for tax and sewer payments and receive bills electronically (Policy III - #2, #3; VIII - #7).
- Ensure the integrity of the assessment process by providing fair, equitable and uniform assessments on all properties within New Castle County (Policy III - #2, #3).
- Process all applications for property tax exemptions, state senior credits, incentives and assessment appeals in an accurate and timely manner, as well as identify and remove property tax exemptions for those no longer qualified (Policy III - #2, #3; VIII - #7).

Performance Measures	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Quantitative					
Accounts Payable invoices and direct payments processed	56,754	55,763	63,162	61,000	61,000
Percentage of current property tax levy collected	97.0%	99.2%	99.3%	99.0%	99.5%
Percentage of current sewer fees collected (Calendar Year)	94.3%	93.4%	97.2%	96.5%	98.0%
Assessed value of taxable real property on July 1 (\$ billions)	\$19.1	\$19.3	\$19.5	\$19.6	\$19.7
Real property parcels	210,300	211,500	211,900	213,000	214,000
Assessments performed	15,237	13,947	5,664	6,000	5,000
Exemption applications processed (includes senior, disability and general exemptions)	1,501	1,229	1,233	1,300	1,300
Senior tax credits (State) performed	2,334	2,451	2,103	2,300	2,300
Percentage of vendor invoices processed within thirty days of invoice date	75.0%	69.7%	79.5%	75.0%	75.0%
Qualitative					
Number of consecutive years the "Certificate of Achievement for Excellence in Financial Reporting" awarded	38	39	40	41	42
Number of consecutive years the Distinguished Budget Award has been awarded	29	30	31	32	33
Percent of accounts payable checks voided	0.69%	0.73%	0.29%	0.60%	0.60%
Number of days to update property records	5	5	4	5	6
Percentage of assessment appeals sustained by New Castle County	99.0%	97.0%	97.0%	97.0%	80.0%

Program Summaries – General Government

■ Administration (Continued)

FINANCE (Continued)

✓ Budget Highlights

The FY2023 budget represents an increase of \$571,154 or 5.95% over the FY2022 authorization. The increase is due to:

- \$217,577 - Merit Steps and negotiated wage increases for eligible employees
- \$128,446 - Benefit Rate Adjustment
- \$7,281 - Cross Charge Adjustments: (\$457) VOIP, \$3,738 Cellular, \$4,000 Postage
- \$120,000 - County to fund Customer Bank Fees for Sewer Payments
- \$97,850 - Operating Transfer Charges: \$13,781 Information Systems, (\$6,094) Fleet, \$90,163 Geographic Information Systems

Expenditure and Position Summary	2021 Actual	2022 Estimated	2023 Budget	2024 Projected	2025 Projected
Salaries and Wages	\$5,062,942	\$4,918,460	\$5,306,349	\$5,492,071	\$5,684,294
Benefits	3,152,845	2,870,567	3,131,229	3,240,822	3,354,251
Training and Civic Affairs	8,352	14,257	25,595	26,619	27,684
Communication and Utilities	163,374	211,909	191,027	198,668	206,615
Materials and Supplies	11,418	18,941	26,996	28,076	29,199
Contractual Services	402,415	539,206	770,390	801,206	833,254
Equipment	0	0	7,300	7,592	7,896
Operating Transfer Charges	588,021	545,861	719,082	747,845	777,759
Total Expenditures	\$9,389,366	\$9,119,201	\$10,177,968	\$10,542,899	\$10,920,950
Contingency*	\$500,000	\$0	(\$5,631,842)	(\$5,828,956)	(\$6,032,970)
Street Light Fund**	\$5,892,493	\$6,097,613	\$6,464,016	\$6,722,577	\$6,991,480
Full-Time Positions	73	73	89	89	89

*See next page for Contingency detail.

**The FY2023 Street Light Fund budget represents an increase of \$212,649 or 3.40% over the FY2022 authorization. The increase is due to:

- \$212,649 - Increase based on Delmarva rate increase

Program Summaries – General Government

■ **Administration** *(Continued)*

FINANCE *(Continued)*

Position Changes	Fund	FY23 Unfunded*	Deleted	Dept Transfer	Additions
Finance Legal Officer	General				1
Executive Assistant (ARPA)	Grant				10
Accountant III	General				1
Accountant II	General				1
Certified Assessor II	General				6
Treasury Associate	General		-1		
Accountant I	General		-1		
Certified Assessor I	General		-4		
Account Clerk III	General				1
Assessment Technician	General				1
Assessor I	General				2
Treasury Customer Service Representative	General		-1		
Total		0	-7	0	23

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	(6,308,495)
Sewer Fund	(1,526,027)
ONE-TIME CONTINGENCY	
General Fund	
Public Safety - Gun Replacement	380,680
Law - Outside Legal Counsel	250,000
Public Works - Seal Coating of Game Court Surfaces	100,000
Public Works - Saniglaze Bathroom Floors	92,000
Public Works - Powerwash Buildings	80,000
Public Works - Replace UPS Batteries	50,000
Public Safety - Dover Speedway Parking Lot Rental	20,000
Sewer Fund	
Public Works - SOP Training and Education	75,000
Public Works - Development of SMART Sewer System	25,000
Land Use - Site Construction Plan Reviews	25,000

TOTALS	(\$5,631,842)
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*Expenditures reflected in Departments where funds are transferred.