NEW CASTLE COUNTY COUNCIL
BUDGET HEARING MEETING

Co-Chair George Smiley, Seventh District
Co-Chair John Cartier, Eighth District

May 15, 2025
2:00 PM

VIRTUAL ZOOM WEBINAR MEETING &**
LOUIS L. REDDING CITY/COUNTY BUILDING
1ST FLOOR COUNCIL CHAMBERS
800 N. FRENCH STREET, WILMINGTON, DE 19801

AGENDA

A. Call To Order/Roll Call

B. Approval of Minutes - 05--8-2025

C. Clerk of the Peace

Clerk of the Peace - Lisa Darrah (or designee)

D. Executive Office - Ken Dunn, Deputy CAO

County Executive's FY2026 Budget Presentation

E. Administration

County Law - Stephanie Tickle
Risk Management - Stephanie Tickle
Human Resources - Dusty Blakely, Chief of Human Resources
Administrative Services/Technology - David DelGrande, Chief of IT/Admin. Services
Finance - Jill Floore, Chief Financial Officer

F. Public Comment

G. Adjournment

AGENDA POSTED: Thursday, May 8, 2025

*The agenda is posted (7) seven days in advance of the scheduled meeting in compliance with 29 *Del. C.* Section 10004(e)(2). The meeting may go into Executive Session to address issues that arise at the time of the meeting.

**Under Title 29, Section 10006A of *Delaware Code*, New Castle County Council is holding this meeting as a telephone and video conference, utilizing zoom Webinar. In addition, this meeting is open to the public in Council Chambers (800 N. French Street, Wilmington, DE 19801). The link to join the meeting via computer, smart device, or smart phone is : https://zoom.us/j/377322142 You may also call into the meeting (audio) using the following call in numbers: 1-312-626-6799 or +1-646-558-8656 or +1-346-248-7799 or +1-669-900-9128 or +1-253-215-8782 or +1-301-715-8592. Then enter the Webinar ID: 377 322 142. If you do not have a good connection with one, please try the others. Additional information regarding phone functionality during the meeting is available at: https://support.zoom.us/hc/en-us/articles/360029527911-Live-Training-Webinars

Meeting materials, including a meeting agenda, legislation to be addressed during the meeting, and other materials related to the meeting are electronically accessible at https://www.nccde.org/2351/Agendas-and-Minutes Members of the public joining the meeting may be provided an opportunity to make comments in real time. A comment period will be administered by a moderator to ensure everyone may have an opportunity to comment.

If permitted to comment, you will not be able to speak until called upon by the moderator. For those appearing virtually, there are functions in the program that allow you to do this. Please see the link in the previous paragraph.

Fiscal Year 2026 Recommended Budget Presentation to County Council

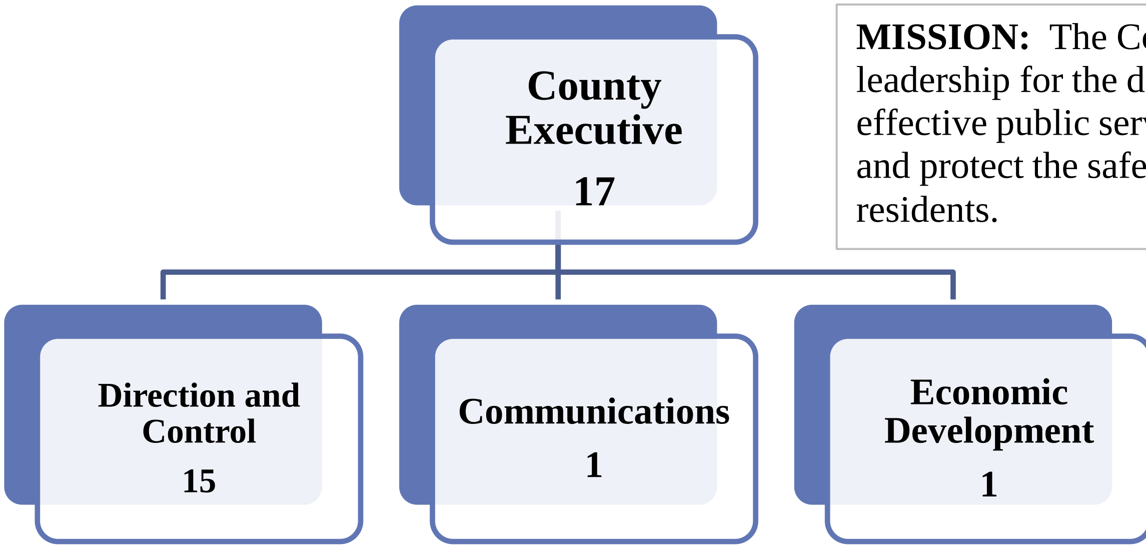
COUNTY EXECUTIVE

ACCOMPLISHMENTS AND GOALS

The Executive Office has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2025:		Policy Number
1	Maintained and enhanced the honesty, transparency and efficiency of traditional County government services, while facing historic workforce and inflationary challenges.	III - Government Accountability & Transparency
2	Continued to diversify the County government workforce and County government contracting to better reflect the diversity of our County community.	III - Government Accountability & Transparency
3	Supported multiple entrepreneur pitch programs, developing a stronger ecosystem for entrepreneurs in New Castle County, with a particular focus on entrepreneurs from under-represented groups.	IV - Economic Growth & Vibrancy
4	Advocated for the needs of New Castle County government and residents with the General Assembly including additional paramedic funding and pursuing additional tools for code enforcement to protect quality of life.	I - Safe Communities
5	Pursued federal funding opportunities for capital and operational projects.	III - Government Accountability & Transparency
6	Increased engagement with County residents via greater use of social media outlets, email newsletters and compelling video content.	III - Government Accountability & Transparency

The Executive Office will achieve the following major goals in Fiscal Year 2026:		Policy Number
1	Invest in New Castle County facilities, parks, and workforce.	II - Healthy & Livable Communities
2	Expand existing and identify new opportunities for affordable housing.	II - Healthy & Livable Communities
3	Recruit and enable the creation of new small businesses, and retain and grow existing businesses.	IV - Economic Growth & Vibrancy
4	Expand youth programs and services.	II - Healthy & Livable Communities
5	Continue maintaining and enhancing the collaboration, innovation and dedication to traditional County government services, while facing historic workforce and inflationary challenges.	III - Government Accountability & Transparency

POSITION OVERVIEW



MISSION: The County Executive's Office provides leadership for the development and delivery of effective public services to enhance the quality of life and protect the safety of all New Castle County residents.

Direction and Control - Responsible for leading the Executive branch of government and provides leadership to County residents.

Communications - Facilitates and coordinates communication throughout County Departments.

Economic Development - Promotes economic development initiatives and markets New Castle County as a viable option for business.

VACANCIES AS OF MARCH 10, 2025

Division/Section	PCN	Position Title	Date Vacated	Anticipated Salary	Fund Source	Status	Plan to Fill
County Executive	101067	Executive Assistant II	1/20/2025	$ 58,322	General		
		Total Vacancies:	**1**	**$ 58,322**			

Department Vacancy Rate:	**6%**

County Vacancy Rate:	**13%**

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Executive Office	General					$ 258,434	Merit Increases / Negotiated Wages
Executive Office	General				Police Accountability Board	$ 13,200	Board Member Adjustment per Ordinances 24-169 and 24-170
				-	**Total Position Adjustments**	**$ 271,634**	

17.00	**Current Fiscal Year Positions**
17.00	**Requested Fiscal Year Positions**
0.00%	**% Change over Current Fiscal Year Budget**

POSITION HISTORY

	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Recommended
Number of Positions	14.00	14.00	14.00	14.00	15.00	17.00	17.00
Vacancies	2.00	0.00	0.00	1.00	1.00	1.00	

FY2025 reflects the addition of 1.00 Executive Assistant II per Ord 23-148 to support the Police Accountability Board; and the reallocation of 1.00 Executive Assistant IV (SBE Coordinator) from ARPA Grant to General Fund for Small Business Enterprise (SBE) Coordinator.

FY2024 reflects the addition of 1.00 Executive Assitant II.

BUDGET OVERVIEW

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Executive Office	General	$ 258,434	Merit Increases / Negotiated Wages
Executive Office	General	$ 101,553	Benefit Rate Adjustment: Full-Time 56.365%; Part-Time 9.200%
Executive Office	General	$ 14,520	Board Member Adjustment Per Ordinances 24-169 and 24-170 (Salaries $13,200; Benefits $1,320); Police Accountability Board
Executive Office	General	$ 9,242	Operating Transfer Adjustments: VOIP ($1,491); Cellular $3,543; IS $22,468; Fleet $523; GIS ($15,801)
Executive Office	General	$ 10,000	Police Accountability Board Travel/Training Expenses
Executive Office	General	$ 100,000	Expansion of economic development efforts
		$ 493,749	**Total Adjustments to Budget**

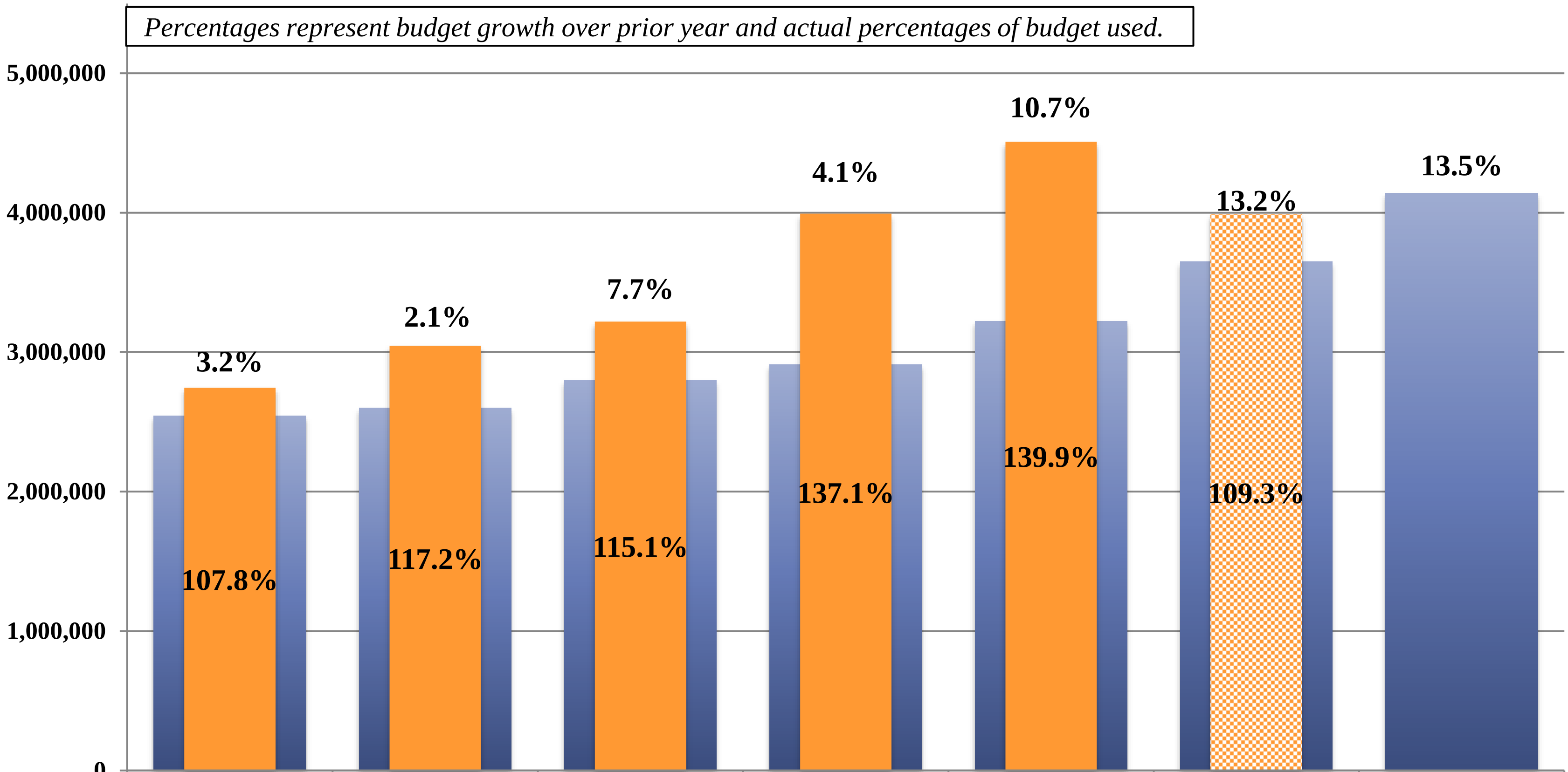
$ 3,647,747	**Current Fiscal Year Budget**
$ 4,141,496	**Requested Fiscal Year Budget**
13.54%	**% Change over Current Fiscal Year Budget**

BUDGET SUMMARY

Budget Category	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Salaries and Wages	$ 1,313,265	$ 1,469,921	$ 1,609,411	$ 1,652,907	$ 1,797,785	$ 2,033,684	$ 2,305,318	$ 271,634	13.36%
Employee Benefits	$ 715,518	$ 917,024	$ 909,077	$ 940,863	$ 1,021,568	$ 1,190,296	$ 1,293,169	$ 102,873	8.64%
Training and Civic Affairs	$ 24,927	$ 21,061	$ 32,499	$ 39,110	$ 34,443	$ 31,904	$ 41,904	$ 10,000	31.34%
Communication and Utilities	$ 14,539	$ 13,269	$ 13,838	$ 15,953	$ 19,522	$ 16,798	$ 18,850	$ 2,052	12.22%
Materials and Supplies	$ 9,482	$ 9,107	$ 22,821	$ 19,094	$ 11,669	$ 22,236	$ 22,236	$ -	0.00%
Contractual Services	$ 155,496	$ 130,500	$ 144,570	$ 139,187	$ 406,197	$ 148,565	$ 248,565	$ 100,000	67.31%
Equipment Replacement	$ 68	$ 852	$ 6,786	$ 743	$ 79	$ 1,000	$ 1,000	$ -	0.00%
Fixed Charges	$ 432,733	$ 425,369	$ 418,123	$ 1,113,000	$ 1,140,679	$ 43,000	$ 43,000	$ -	0.00%
Contingency	$ 728	$ -	$ -	$ -	$ -	$ 55,000	$ 55,000	$ -	0.00%
Operating Transfer Charges	$ 77,274	$ 58,187	$ 62,481	$ 71,172	$ 76,964	$ 105,264	$ 112,454	$ 7,190	6.83%
Total:	**$ 2,744,030**	**$ 3,045,290**	**$ 3,219,607**	**$ 3,992,029**	**$ 4,508,907**	**$ 3,647,747**	**$ 4,141,496**	**$ 493,749**	**13.54%**

Division	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Direction and Control	$ 2,449,551	$ 2,651,402	$ 2,805,218	$ 3,632,682	$ 3,993,742	$ 3,135,302	$ 3,492,006	$ 356,704	11.38%
Office of Redevelopment	$ 236,063	$ 248,316	$ 227,487	$ 167,038	$ 262,613	$ 296,112	$ 430,214	$ 134,102	45.29%
Office of Communications	$ 58,416	$ 145,571	$ 186,902	$ 192,309	$ 252,552	$ 216,333	$ 219,276	$ 2,943	1.36%
Total:	**$ 2,744,030**	**$ 3,045,290**	**$ 3,219,607**	**$ 3,992,029**	**$ 4,508,907**	**$ 3,647,747**	**$ 4,141,496**	**$ 493,749**	**13.54%**

BUDGET / ACTUALS HISTORY



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Budget	2,544,335	2,598,849	2,797,934	2,911,983	3,222,521	3,647,747	4,141,496
CARES Act	0						
Actuals	2,744,030	3,045,290	3,219,607	3,992,029	4,508,907	3,988,513	

Actuals reflect transfer of Contingency Budget, One-Time Contingencies and related expenditures.
FY2023 Actuals included a one-time grant of $700k to the Rosehill Community Center and a one-time payment of $750k to the Grow America Fund to establish a community and economic development lending program for small business loans.
FY2024 Actuals include One-Times to Delaware Natural History Museum ($500k); Fire Service Study ($200k); Hockessin Colored School Documentary ($30k).
FY2025 Actuals reflect Departments projected expenditures through June 2025, including Severances and One-Time for Fire Service Study.

Fiscal Year 2026 Recommended Budget
Presentation to County Council

OFFICE OF LAW

ACCOMPLISHMENTS AND GOALS

	The Office of Law has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2025:	Policy Number
1	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.	III - Government Accountability & Transparency
2	Provided effective representation and guidance to departments, boards and commissions, Council, and row offices on a myriad of legal issues.	III - Government Accountability & Transparency

	The Office of Law will achieve the following major goals in Fiscal Year 2026:	Policy Number
1	Maintain high success rate in litigation and administrative hearings.	III - Government Accountability & Transparency
2	Fairly and progressively prosecute and handle problem properties and quality of life issues.	III - Government Accountability & Transparency
3	Maintain high quality of representation of departments, boards and commissions, Council, and row offices.	III - Government Accountability & Transparency

POSITION OVERVIEW

ORGANIZATIONAL CHART

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.

The Office of Law serves 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.

VACANCIES AS OF MARCH 10, 2025

Division/Section	PCN	Position Title	Date Vacated	Anticipated Salary	Fund Source	Status	Plan to Fill
Administration/Law	101303	Law Office Administrator	10/28/2024	$ 58,322	General	Recruiting	FY2025 4th Qtr
		Total Vacancies:	**1**	**$ 58,322**			

Department Vacancy Rate:	**6%**

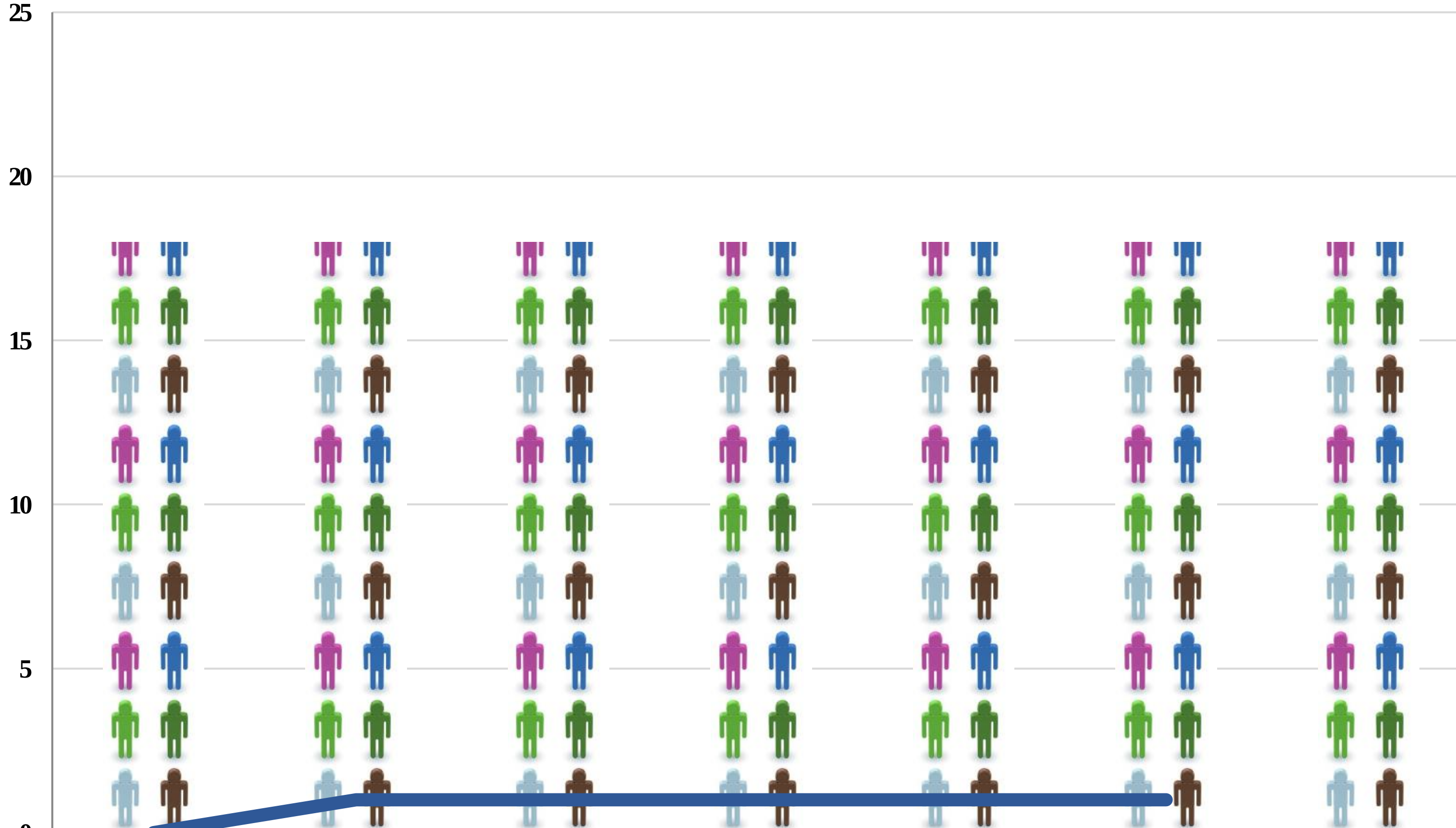
County Vacancy Rate:	**13%**

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Administration - Law	General					$ 144,923	Merit Increases / Negotiated Wages
				-	**Total Position Adjustments**	**$ 144,923**	

18.00	**Current Fiscal Year Positions**
18.00	**Requested Fiscal Year Positions**
0.00%	**% Change over Current Fiscal Year Budget**

POSITION HISTORY



	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Recommended
Number of Positions	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Vacancies	0.00	1.00	1.00	1.00	1.00	1.00	

BUDGET OVERVIEW

BUDGET CHANGES

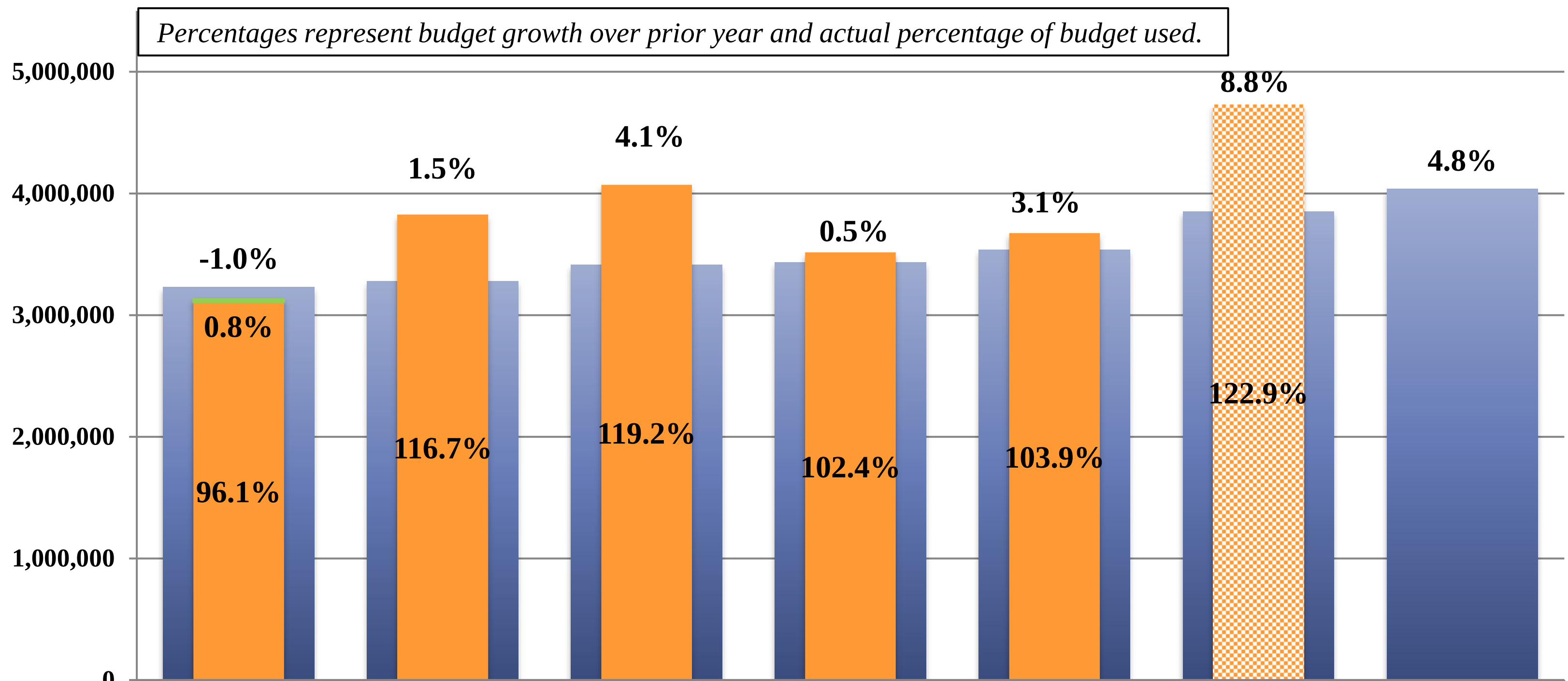
Division or Section	FUND	Amount	Reason for Adjustment
Administration/Law	General	$ 144,923	Merit Increases / Negotiated Wages
Administration/Law	General	$ 35,255	Benefit Rate Adjustment: Full-Time 56.365%; Part-Time 9.200%
Administration/Law	General	$ 5,166	Operating Transfer Adjustments: VOIP ($1,568); IS $6,679; Fleet $55
		$ 185,344	**Total Adjustments to Budget**

$ 3,850,549	**Current Fiscal Year Budget**
$ 4,035,893	**Requested Fiscal Year Budget**
4.81%	**% Change over Current Fiscal Year Budget**

BUDGET SUMMARY

Budget Category	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Salaries and Wages	$1,836,280	$1,846,802	$1,829,469	$1,891,879	$2,066,174	$2,192,036	$ 2,336,959	$ 144,923	6.61%
Employee Benefits	$ 974,128	$1,109,570	$ 993,234	$1,036,146	$1,147,895	$1,232,814	$ 1,268,069	$ 35,255	2.86%
Training and Civic Affairs	$ 10,322	$ 4,979	$ 7,594	$ 7,969	$ 14,196	$ 27,350	$ 26,350	$ (1,000)	-3.66%
Communication and Utilities	$ 4,375	$ 6,192	$ 5,914	$ 5,873	$ 5,453	$ 6,628	$ 5,060	$ (1,568)	-23.66%
Materials and Supplies	$ 12,883	$ 10,191	$ 9,736	$ 10,090	$ 10,814	$ 12,124	$ 13,124	$ 1,000	8.25%
Contractual Services	$ 193,134	$ 777,564	$1,144,891	$ 481,235	$ 345,603	$ 283,752	$ 283,752	$ -	0.00%
Equipment Replacement	$ 723	$ -	$ 2,046	$ -	$ -	$ 1,000	$ 1,000	$ -	0.00%
Operating Transfer Charges	$ 74,085	$ 71,244	$ 76,519	$ 82,483	$ 84,317	$ 94,845	$ 101,579	$ 6,734	7.10%
Total:	**$3,105,930**	**$3,826,542**	**$4,069,403**	**$3,515,674**	**$3,674,452**	**$3,850,549**	**$ 4,035,893**	**$ 185,344**	**4.81%**

BUDGET / ACTUALS HISTORY



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Budget	**3,230,578**	**3,279,106**	**3,414,564**	**3,432,445**	**3,538,157**	**3,850,549**	**4,035,893**
CARES Act	**24,484**						
Actuals	**3,105,930**	**3,826,542**	**4,069,403**	**3,515,674**	**3,674,452**	**4,730,549**	

FY2025 Actuals reflect Departments projected expenditures through June 2025.
FY2025 projected actuals is due to attorney fees in contractual services; Ordinance 24-167 increased the budget by $880,000.
FY2024 actuals is due to severance and part-time salaries.
FY2023 actuals is due to attorney fees in contractual services; $181,500 transferred from One-Time Contingency.
FY2022 actuals is due to attorney fees in contractual services; Ordinance 22-003 increased the budget by $1,300,000.
FY2021 actuals is due to attorney fees in contractual services; Ordinance 21-062 realigned budgetary funding within the Department of Administration to cover increased actuals.

PERFORMANCE METRICS AND STATISTICS

PERFORMANCE METRICS

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Quantitative					
Litigation cases open	12	22	24	19	19
Litigation cases closed	23	24	17	21	21

Fiscal Year 2026 Recommended Budget Presentation to County Council

RISK MANAGEMENT

ACCOMPLISHMENTS AND GOALS

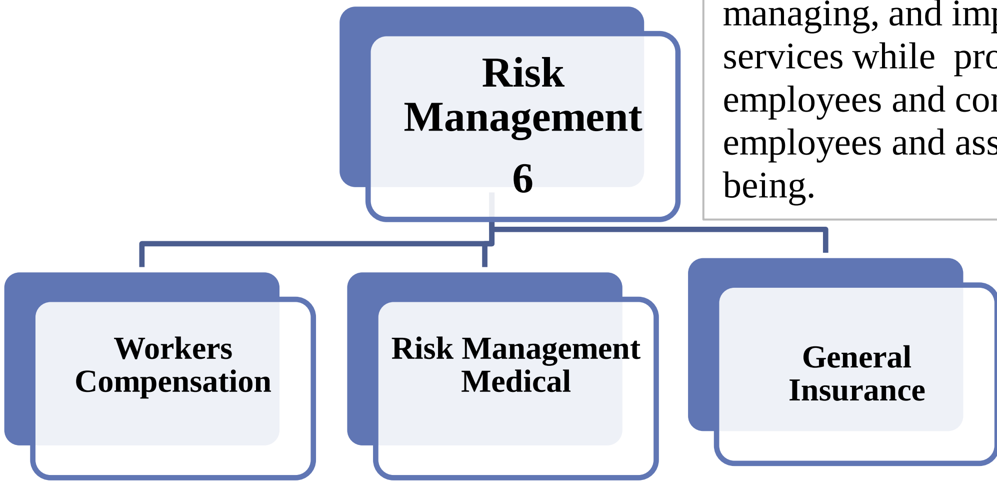
The Risk Management Division has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2025:		Policy Number
1	Successfully took over the management of Americans with Disabilities Act (ADA) compliance for all County employees.	III - Government Accountability & Transparency
2	Retained an additional County medical provider that specializes in Public Safety personnel and those needs specific to that class of employees.	III - Government Accountability & Transparency
3	Negotiated a discount on all workers’ compensation medical services with the County’s medical provider.	III - Government Accountability & Transparency
4	Retained a pharmaceutical third-party administrator in an effort to reduce the spend on workers’ compensation pharmaceutical claims.	III - Government Accountability & Transparency
5	Migrated the claim filing system to a new application, which is a comprehensive legal practice management software that is much more user-friendly and efficient.	III - Government Accountability & Transparency

The Risk Management Division will achieve the following major goals in Fiscal Year 2026:		Policy Number
1	Collect a minimum of $1.5 million from old excess workers’ compensation policies carriers.	III - Government Accountability & Transparency
2	Create an employee-friendly webpage with access to workers' compensation materials and information.	III - Government Accountability & Transparency
3	Secure insurance coverage with an increase below that of the national average.	III - Government Accountability & Transparency
4	Remain informed and maintain awareness of, and compliance with relevant Collective Bargaining Agreements, County policies, and County, State, and Federal laws to reduce losses.	III - Government Accountability & Transparency

POSITION OVERVIEW

ORGANIZATIONAL CHART

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.



Workers' Compensation - 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 to 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.

Risk Management Medical - The 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.

General Insurance - The 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.

VACANCIES AS OF MARCH 10, 2025

Division/Section	PCN	Position Title	Date Vacated	Anticipated Salary	Fund Source	Status	Plan to Fill
N/A							
		Total Vacancies:	**0**	**$ -**			

Department Vacancy Rate:	**0%**

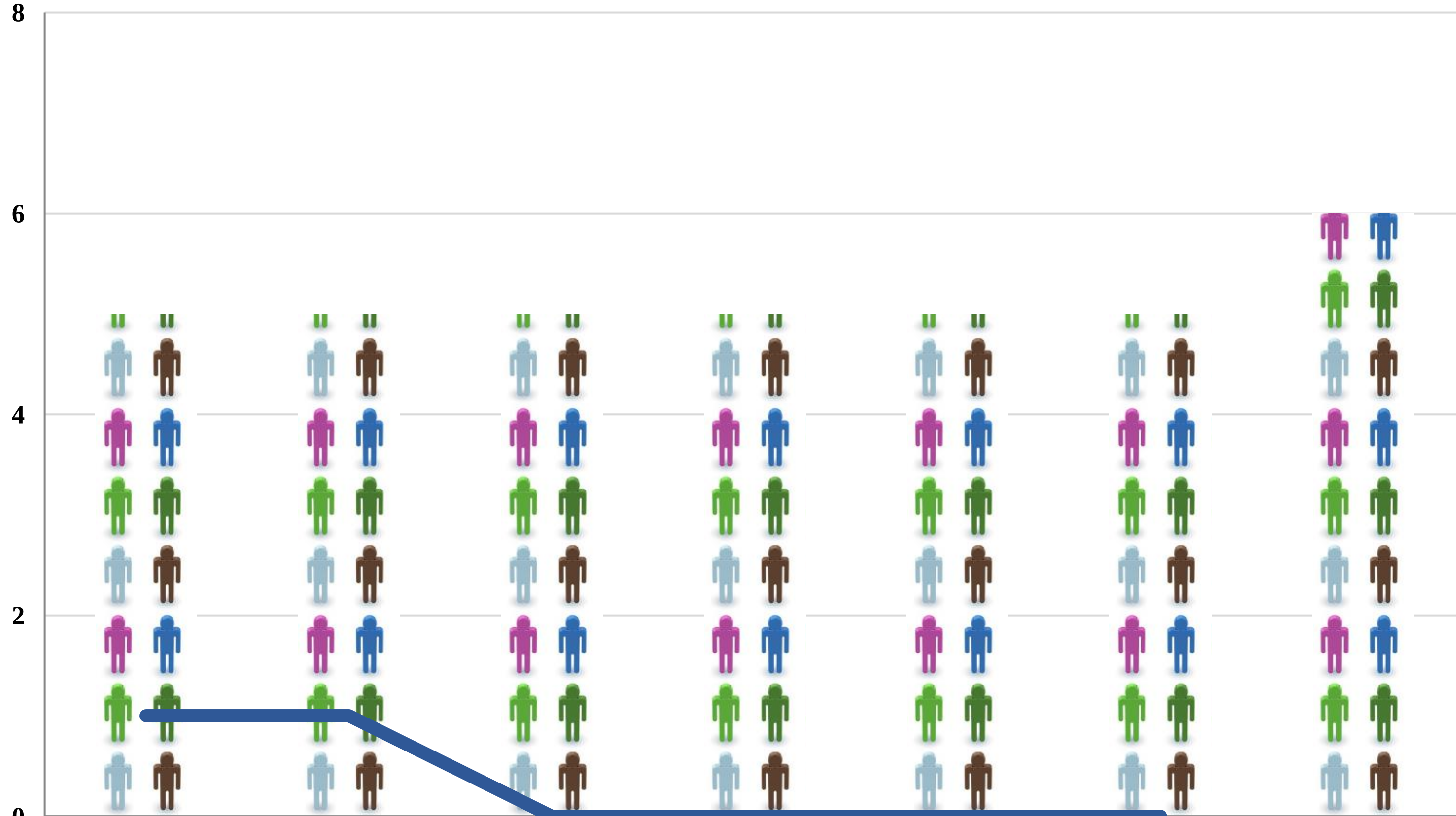
County Vacancy Rate:	**13%**

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Risk Management	General					$ 124,126	Merit Increases / Negotiated Wages
Medical	General	100260	26	1.00	Human Resources Technician	$ -	Transferred Human Resources Technician position from Human Resources to Risk Management during FY2025
				1.00	**Total Position Adjustments**	**$ 124,126**	

5.00	**Current Fiscal Year Positions**
6.00	**Requested Fiscal Year Positions**
20.00%	**% Change over Current Fiscal Year Budget**

POSITION HISTORY



	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Recommended
Number of Positions	5.00	5.00	5.00	5.00	5.00	5.00	6.00
Vacancies	1.00	1.00	0.00	0.00	0.00	0.00	

FY2026 reflects the transfer of one Human Resources Technician from Human Resources to Risk Management during FY2025.

BUDGET OVERVIEW

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Risk Management	General	$ 124,126	Merit Increases / Negotiated Wages
Risk Management	General	$ 61,434	Benefit Rate Adjustment: Full-Time 56.365%
Risk Management	General	$ 24,853	Operating Transfer Adjustments: VOIP ($229); IS $25,082
Risk Management	General	$ (19,963)	Operating Transfer Credit Adjustment: Workers Comp ($19,963)
Risk Management	General	$ 73,000	Increase in Insurance Premiums
		$ 263,450	**Total Adjustments to Budget**

$ 1,839,234	**Current Fiscal Year Budget**
$ 2,102,684	**Requested Fiscal Year Budget**
14.32%	**% Change over Current Fiscal Year Budget**

One-Time

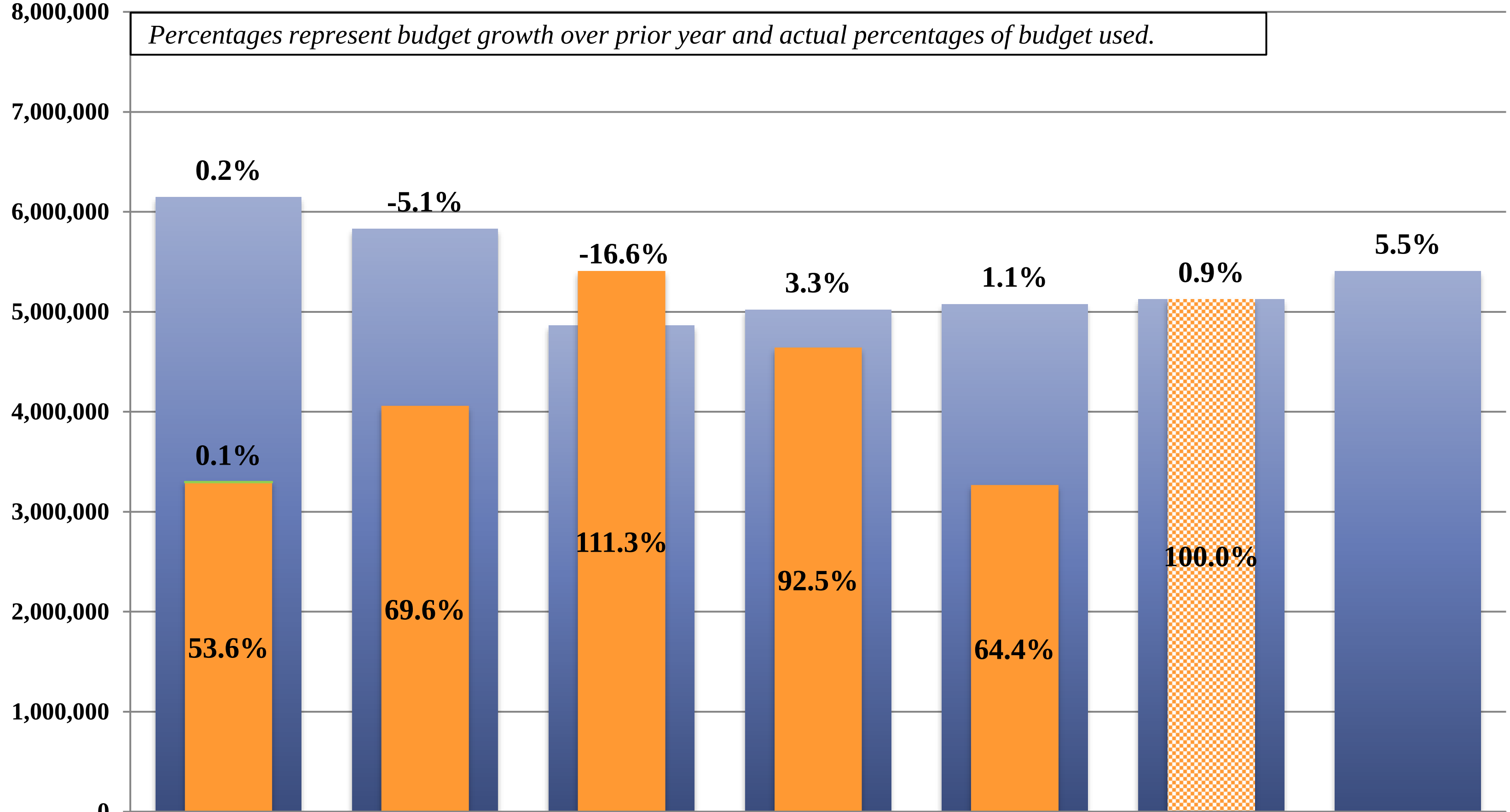
In addition to the above, $500,000 is recommended in the One-Time Contingency for a Workers Compensation Settlement.

BUDGET SUMMARY

Budget Category	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Salaries and Wages	$ 348,179	$ 356,445	$ 430,560	$ 346,024	$ 367,229	$ 394,143	$ 518,269	$ 124,126	31.49%
Employee Benefits	$ 192,893	$ 224,710	$ 247,436	$ 200,129	$ 211,963	$ 230,690	$ 292,124	$ 61,434	26.63%
Training and Civic Affairs	$ 393	$ 347	$ 2,144	$ 258	$ 2,565	$ 3,290	$ 3,290	$ -	0.00%
Communication and Utilities	$ 1,375	$ 1,380	$ 1,620	$ 1,392	$ 1,457	$ 1,697	$ 1,468	$ (229)	-13.49%
Materials and Supplies	$ 2,834	$ 1,388	$ 1,457	$ 10,939	$ 3,039	$ 5,924	$ 5,924	$ -	0.00%
Contractual Services	$ 290,659	$ 297,836	$ 365,698	$ 430,810	$ 433,736	$ 611,589	$ 611,589	$ -	0.00%
Equipment Replacement	$ -	$ -	$ -	$ 18,940	$ 7,474	$ 1,500	$ 1,500	$ -	0.00%
Fixed Charges	$ 2,437,673	$ 3,158,906	$ 4,341,022	$ 3,613,369	$ 2,216,730	$ 3,844,000	$ 3,917,000	$ 73,000	1.90%
Operating Transfer Charges	$ 20,939	$ 18,293	$ 19,124	$ 20,390	$ 23,683	$ 31,053	$ 56,135	$ 25,082	80.77%
Subtotal:	**$ 3,294,945**	**$ 4,059,306**	**$ 5,409,060**	**$ 4,642,251**	**$ 3,267,875**	**$ 5,123,886**	**$ 5,407,299**	**$ 283,413**	**5.53%**
Operating Transfer Credit	$ (2,308,445)	$ (2,980,393)	$ (2,242,271)	$ (2,580,116)	$ (1,858,900)	$ (3,284,652)	$ (3,304,615)	$ (19,963)	0.61%
Total:	**$ 986,500**	**$ 1,078,912**	**$ 3,166,790**	**$ 2,062,136**	**$ 1,408,974**	**$ 1,839,234**	**$ 2,102,684**	**$ 263,450**	**14.32%**

Division	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Workers Comp	$ 2,322,153	$ 2,985,041	$ 2,244,635	$ 2,568,842	$ 1,869,130	$ 3,284,652	$ 3,304,615	$ 19,963	0.61%
Medical	$ 539,061	$ 587,482	$ 631,487	$ 704,919	$ 659,513	$ 814,234	$ 1,004,684	$ 190,450	23.39%
General Insurance	$ 433,731	$ 486,783	$ 2,532,938	$ 1,368,491	$ 739,232	$ 1,025,000	$ 1,098,000	$ 73,000	7.12%
Operating Transfer Credit	$ (2,308,445)	$ (2,980,393)	$ (2,242,271)	$ (2,580,116)	$ (1,858,900)	$ (3,284,652)	$ (3,304,615)	$ (19,963)	0.61%
Total:	**$ 986,500**	**$ 1,078,912**	**$ 3,166,790**	**$ 2,062,136**	**$ 1,408,974**	**$ 1,839,234**	**$ 2,102,684**	**$ 263,450**	**14.32%**

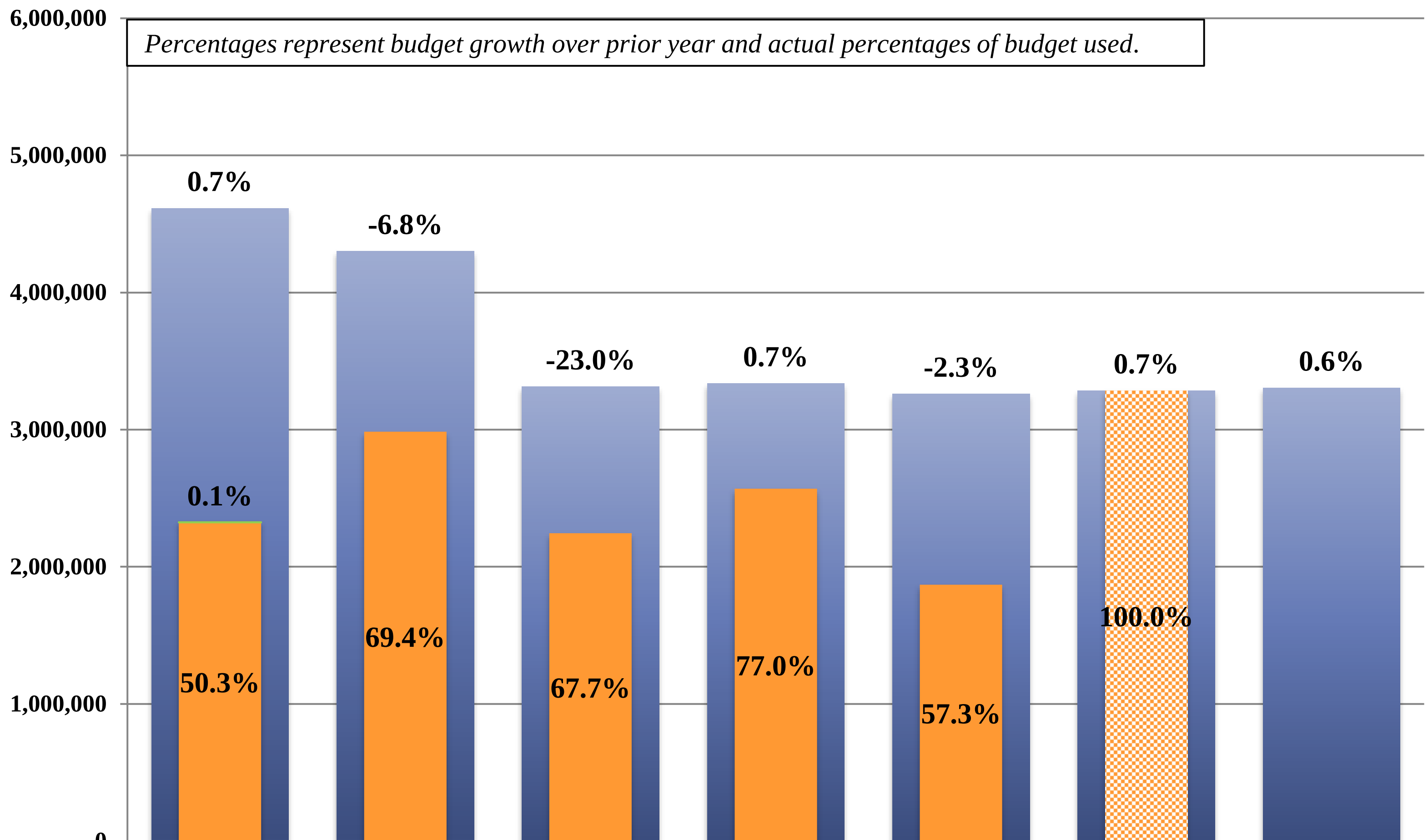
RISK MANAGEMENT BUDGET / ACTUALS HISTORY WITHOUT OPERATING TRANSFER CREDITS



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Budget	6,145,222	5,829,572	4,861,388	5,020,393	5,076,573	5,123,886	5,407,299
CARES Act	4,909						
Actuals w/o Credits	3,294,945	4,059,306	5,409,060	4,642,251	3,267,875	5,123,886	

FY2025 Actuals reflect Departments projected expenditures through June 2025.
FY2022 Budget reductions of $1,100,000 for Workers Compensation based on historical spend.
FY2022 Increase in actuals due to O'Sullivan settlement; Ordinance 22-004.
FY2025 Projected Actuals reflect potential settlement.

WORKERS COMP ONLY - BUDGET / ACTUALS HISTORY WITHOUT OPERATING TRANSFER CREDITS



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Workers Comp Budget	4,614,462	4,301,257	3,314,011	3,336,737	3,260,314	3,284,652	3,304,615
CARES Act	713						
Actuals w/o Credits	2,322,153	2,985,041	2,244,635	2,568,842	1,869,130	3,284,652	

FY2025 Actuals reflect Department's projected expenditures through June 2025.
FY2022 Reduction of $1,100,000 for Workers Compensation based on historical spend.
FY2025 Projected Actuals reflect potential settlement.

PERFORMANCE METRICS AND STATISTICS

PERFORMANCE METRICS

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Quantitative					
Number of Workers' Compensation Claims Open	**91**	**99**	**98**	**95**	**96**
Number of Liability Claims Open	**208**	**171**	**298**	**257**	**277**
AL/Property	59	42	74	58	60
AL/BI	11	9	15	12	12
GL (Sewer)	15	14	22	17	18
GL (Trees)	11	11	41	21	25
GL (Employment Law)	8	4	6	6	5
GL (Law Enforcement)	8	5	1	5	4
GL (Other)	26	27	20	24	23
Total At-Fault MVA	33	23	29	28	26
Total No-Fault MVA	37	36	45	39	40
Total Subrogation Claims Opened	37	36	45	39	40
Subrogation Demands Settled (Paid to NCC)	**$92,694**	**$93,654**	**$58,257**	**$81,535**	**$83,980**
Total Amount of Settled Liability Claims	**$2,297,500**	**$440,724**	**$821,777**	**$631,250**	**$650,187**
Property Damage (At Fault)	157,753	72,752	124,036	118,180	121,725
Property Damage (No Fault	0	0	60	30	33
BI (At Fault)	439,747	123,500	91,575	218,273	224,820
BI (No Fault)	0	0	0	0	0
GL (Sewers)	10,823	165,064	15,692	13,257	13,675
GL (Trees):	0	0	0	0	0
GL (Other):	1,278	39,408	2,109	14,265	14,693
GL (Employment Law)	1,700,000	0	0	75,000	80,000
GL (Law Enforcement)	0	40,000	588,305	225,000	230,000

Fiscal Year 2026 Recommended Budget Presentation to County Council

HUMAN RESOURCES

ACCOMPLISHMENTS AND GOALS

The Office of Human Resources has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2025:		Policy Number
1	Successfully enhanced the County's Department of Transportation (DOT) procedures and Drug and Alcohol Program by hiring a Human Resources Technician – DOT Specialist to oversee administration and ensure compliance with DOT regulations. Developed and implemented new policies and procedures while collaborating with Public Works to provide training and drive safety initiatives across the organization.	I - Safe Communities
2	Improved the County's Americans with Disabilities Act (ADA) Program for efficiency, compliance and improved case reviews by transferring the task and position to the Office of Risk Management.	II - Healthy & Livable Communities
3	Successfully finalized the remaining Collective Bargaining Agreement (CBA) negotiations with Local Unions 3109 and 1607. Completed the full implementation of the 2023-2027 contracts for both Local Unions, ensuring alignment with organizational goals and strengthening labor relations.	II - Healthy & Livable Communities
4	Organized and executed a highly successful health fair that provided free health screenings, wellness education, and resources to nearly 400 employees and retirees.	II - Healthy & Livable Communities

The Office of Human Resources will achieve the following major goals in Fiscal Year 2026:		Policy Number
1	Review the professional development experience starting with a redesign of the New Employee Orientation (NEO), with the collaboration of Human Resources Divisions and Human Resources partners, so that the NEO provides new hires with clear and accessible resources and further information on New Castle County's (NCC) mission, culture, policies, and benefits. Additionally, work with NCC Departments and offices, when possible, to conduct training needs assessments to help identify the professional development and training needs of NCC employees.	III - Government Accountability & Transparency
2	Develop and implement policies that fully align with the Healthy Family of Delaware Act, ensuring employees have the necessary leave to care for family members with serious health conditions or bond with a new child, while promoting work-life balance and supporting the well-being of both employees and their families.	II - Healthy & Livable Communities
3	Review and update all Human Resources desk reference manuals to ensure clear, step-by-step procedures for key tasks, promoting consistency and efficiency across operations.	III - Government Accountability & Transparency
4	Review and develop the discipline and grievance administration procedures, ensuring they align with NCC Employee Complaint and Termination policies. Additionally, a comprehensive training guide will be developed to support the effective implementation of these procedures.	III - Government Accountability & Transparency
5	Develop, facilitate, and administer core compliance training for all NCC employees. Additionally, provide a training SharePoint with self-service forms, a training calendar with training events, and external professional development opportunities as they become available.	III - Government Accountability & Transparency

POSITION OVERVIEW

ORGANIZATIONAL CHART

Human Resources

18.85

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.

Employee Services - 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); wellness program.

VACANCIES AS OF MARCH 10, 2025

Division/Section	PCN	Position Title	Date Vacated	Anticipated Salary	Fund Source	Status	Plan to Fill
Human Resources/Employee Services	100262	Pension & Benefits Administrator	6/10/2024	$ 70,891	General		
Human Resources/Employee Services	100117	Human Resources Administrator	5/18/2024	$ 70,891	General	Recruiting	FY2025 4th Qtr
		Total Vacancies:	**2**	**$ 141,782**			

Department Vacancy Rate:	**8%**

County Vacancy Rate:	**13%**

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Employment Services	General					$ (48,787)	Merit Increases / Negotiated Wages
Employment Services	General				Diversity Commission	$ 2,800	Board Member Adjustment Per Ordinances 24-169 and 24-170
Employment Services	General	100260	26	(1.00)	Human Resources Technician	$ -	Position Transferred to Risk Management effective 10/14/2024
Pension	General	100266	24	(1.00)	Program Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Pension	General	100054	29	(0.05)	Senior Budget and Procedures Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Pension	General	001156	26	(1.00)	Pension Program Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Pension	General	103210	26	(1.00)	Pension Program Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Pension	General	102430	20	(0.05)	Human Resources Assistant	$ -	Pension Division Transferred from Human Resources to Finance
Pension	General	100262	30	(0.05)	Pension and Benefits Administrator	$ -	Pension Division Transferred from Human Resources to Finance
Pension	General	100265	30	(1.00)	Pension and Benefits Administrator	$ -	Pension Division Transferred from Human Resources to Finance
				(5.15)	**Total Position Adjustments**	**$ (45,987)**	

24.00	**Current Fiscal Year Positions**
18.85	**Requested Fiscal Year Positions**
-21.46%	**% Change over Current Fiscal Year Budget**

POSITION HISTORY

	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Recommended
Number of Positions	21.00	21.00	23.00	23.00	23.00	24.00	18.85
Vacancies	2.00	3.00	2.00	2.00	1.00	2.00	

FY2026 reflects the transfer of Pension Division (4.15) to Finance and (1.0) Human Resources Technician to Risk Management.
FY2025 reflects the transfer of one Account Clerk III from Public Works.
FY2022 reflects the transfer of one Senior Office Assistant from Technology and Administrative Services (reclassified to a Human Resources Technician) and the addition of one Human Resources Manager.

BUDGET OVERVIEW

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Employment Services	General	$ (48,787)	Merit Increases / Negotiated Wages
Employment Services	General	$ (63,966)	Benefit Rate Adjustment: Full-Time 56.365%; Part-Time 9.200%
Employment Services	General	$ 3,080	Board Member Adjustment Per Ordinances 24-169 and 24-170 (Salaries $2,800; Benefits $280); Diversity Commission
Employment Services	General	$ (17,982)	Operating Transfer Adjustments: Postage $1,500; VOIP ($1,033); Cellular $255; Copier $1,628; IS ($20,177); Fleet ($155)
		$ (127,655)	**Total Adjustments to Budget**

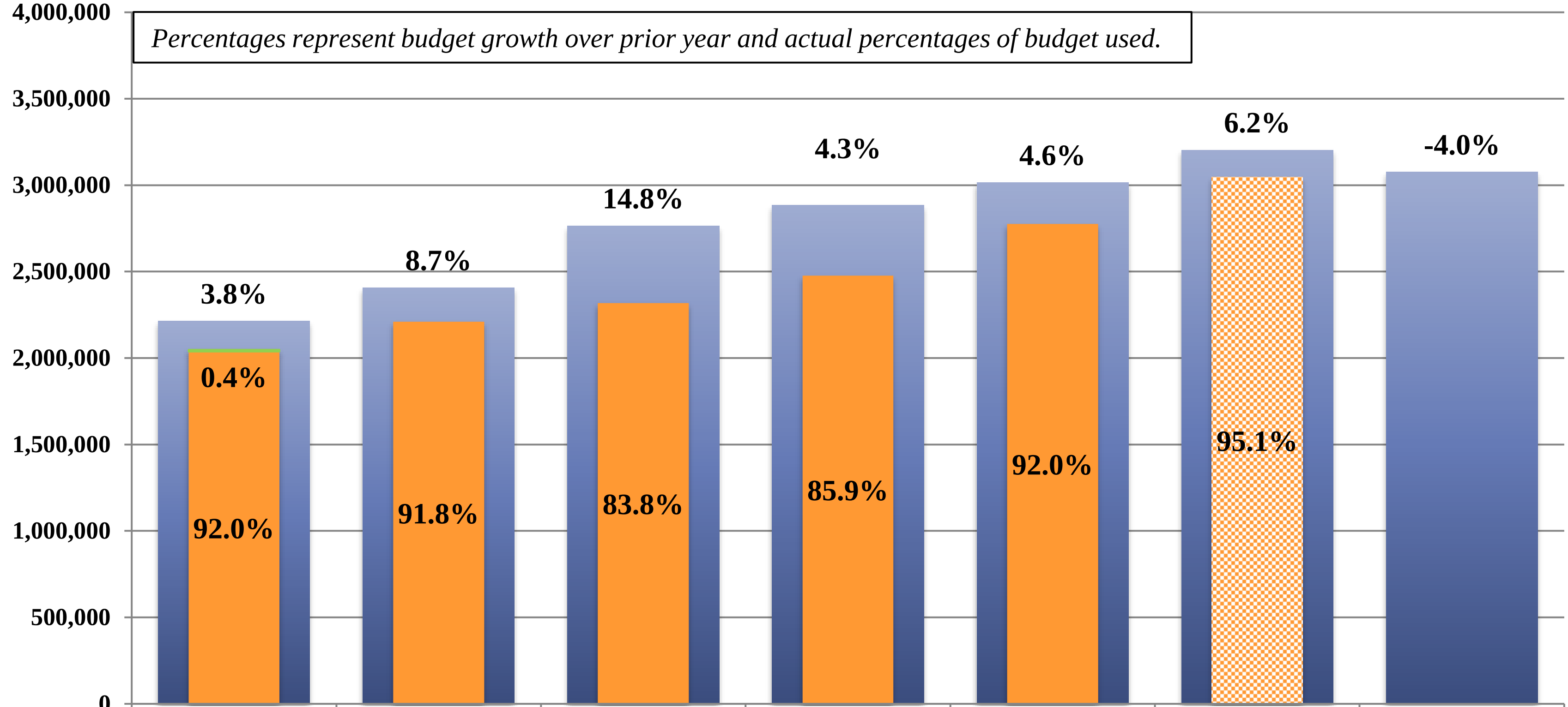
$ 3,203,509	**Current Fiscal Year Budget**
$ 3,075,854	**Requested Fiscal Year Budget**
-3.98%	**% Change over Current Fiscal Year Budget**

BUDGET SUMMARY

Budget Category	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Salaries and Wages	$ 1,491,048	$ 1,425,006	$ 1,565,903	$ 1,688,751	$ 1,809,373	$ 1,702,266	$ 1,656,279	$ (45,987)	-2.70%
Employee Benefits	$ 824,775	$ 889,079	$ 896,124	$ 964,914	$ 1,020,421	$ 976,659	$ 912,973	$ (63,686)	-6.52%
Training and Civic Affairs	$ 28,464	$ 24,938	$ 27,335	$ 38,090	$ 33,553	$ 43,085	$ 43,330	$ 245	0.57%
Communication and Utilities	$ 10,941	$ 12,945	$ 11,072	$ 11,879	$ 14,071	$ 11,288	$ 12,010	$ 722	6.40%
Materials and Supplies	$ 13,063	$ 18,354	$ 23,138	$ 27,285	$ 26,286	$ 21,894	$ 21,894	$ -	0.00%
Contractual Services	$ 236,200	$ 210,212	$ 226,958	$ 176,115	$ 271,205	$ 257,725	$ 259,108	$ 1,383	0.54%
Equipment Replacement	$ 6,464	$ 7,322	$ 7,498	$ 4,545	$ 4,508	$ 4,600	$ 4,600	$ -	0.00%
Fixed Charges	$ 77,800	$ 102,629	$ 82,026	$ 85,102	$ 68,579	$ 10,000	$ 10,000	$ -	0.00%
Operating Transfer Charges	$ 91,974	$ 93,438	$ 93,476	$ 117,284	$ 163,466	$ 175,992	$ 155,660	$ (20,332)	-11.55%
Subtotal:	**$ 2,780,729**	**$ 2,783,924**	**$ 2,933,529**	**$ 3,113,965**	**$ 3,411,462**	**$ 3,203,509**	**$ 3,075,854**	**$ (127,655)**	**-3.98%**
Operating Transfer Credit	$ (743,098)	$ (574,320)	$ (615,712)	$ (636,549)	$ (635,842)	$ -	$ -	$ -	
Total:	**$ 2,037,631**	**$ 2,209,604**	**$ 2,317,817**	**$ 2,477,416**	**$ 2,775,620**	**$ 3,203,509**	**$ 3,075,854**	**$ (127,655)**	**-3.98%**

Division	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Pension	$ 788,268	$ 574,623	$ 615,712	$ 636,549	$ 636,784	$ -	$ -	$ -	
Employee Services	$ 1,884,441	$ 2,209,301	$ 2,317,817	$ 2,477,416	$ 2,774,677	$ 3,203,509	$ 3,075,854	$ (127,655)	-3.98%
Pension Credit	$ (635,078)	$ (574,320)	$ (615,712)	$ (636,549)	$ (635,842)	$ -	$ -	$ -	
Total:	**$ 2,037,631**	**$ 2,209,604**	**$ 2,317,817**	**$ 2,477,416**	**$ 2,775,620**	**$ 3,203,509**	**$ 3,075,854**	**$ (127,655)**	**-3.98%**

BUDGET / ACTUALS HISTORY



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Budget	2,214,358	2,407,285	2,764,658	2,883,712	3,015,471	3,203,509	3,075,854
CARES Act	9,760						
Actuals	2,037,631	2,209,604	2,317,817	2,477,416	2,775,620	3,047,764	

NOTE: FY2025 Actuals reflect Department's projected expenditures through June 2025.
FY2021 Actuals reflect the transfer of one employee from Administrative Services to Human Resources.
FY2022 Budget reflects the transfer of one Senior Office Assistant from Technology and Administrative Services (reclassified to a Human Resources Technician) and the addition of one Human Resources Manager.
FY2023 Budget reflects the addition of Deferred Compensation Consultant, reinstating the Tuition Reimbursement Program and expanded recruiting advertising.
FY2025 Budget reflects the transfer of one Account Clerk III from Public Works to Human Resources
FY2026 Budget reflects the transfer of one HR Technician to Risk Management and the transfer of Pension Division to Finance.

PERFORMANCE METRICS AND STATISTICS

PERFORMANCE METRICS

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Quantitative					
Applications received	7,506	4,383	6,286	6,000	6,000
Number of applicants tested	1,453	913	1215	1300	1200
Full-time hires	139	123	99	110	120
Part-time hires	142	57	85	90	100
Performance evaluations processed	815	790	765	770	780
New class specifications	4	6	14	10	8
Job announcements posted	162	96	129	135	140
Employment verifications	398	341	310	320	330
FMLA leaves processed	243	234	251	250	300
Formal employee grievances filed	22	10	20	15	15
Healthcare costs for active employees/retirees ($ millions)*	$27.9	$31.7	$30.7	$37.6	TBD
Flexible spending account participants	270	312	301	300	300

*Healthcare and Pension Costs reflect County Share

STATISTICS

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Phone Calls to 5180 General Line	**4031**	4824	3238	3875	4648	7105	7120	6040	7859
Employment Verifications (Active)	**310**	341	398	628	730	485	446	498	469
Applications Received	**6286**	4383	7506	5374	4797	5208	5194	4788	4003
Applicants Tested (# of tests administered)	**1215**	913	1453	1531	1077	1595	1059	1235	1757
Job Announcements Posted	**129**	96	162	104	78	70	81	63	54
Promotional	**17**	13	14	14	6	3	7	5	5
Open-Competitive	**112**	83	148	90	72	67	74	58	49
Examinations Administered	**116**	168	153	99	67	66	76	75	79
Written/Computerized	**33**	79	34	24	22	19	15	19	21
Oral	**52**	47	74	59	35	35	43	32	46
Performance	**11**	19	18	13	6	6	9	12	2
T&E	**10**	11	17	1	2	5	7	9	8
Minimum Qualifications	**10**	12	10	2	2	1	2	3	2
PCQ's Processed	**16**	13	10	15	12	3	7	12	8
Granted	**6**	9	6	8	8	2	2	2	3
Denied	**2**	2	0	2	3	1	4	8	4
Withdrawn	**0**	0	2	0	1	0	0	0	0
In process	**8**	2	2	5	0	0	1	2	1
Class Specifications Created	**14**	6	4	3	0	1	2	3	6
Class Specifications Revised	**31**	11	14	12	12	16	23	7	27
Life Insurance Claims Processed	**23**	41	49	29	24	21	30	29	31
FMLA Leaves Processed	**251**	234	243	234	446	433	271	284	344
Jury Duty Leaves	**102**	21	58	33	24	214	36	77	108
Military Leaves	**29**	18	17	13	29	33	32	58	5
Unpaid Leaves of Absence	**20**	28	27	9	11	23	13	5	25
Transfers	**11**	3	8	3	3	3	8	4	6

STATISTICS

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Promotions	**132**	133	164	144	80	66	62	191	125
Demotions	**9**	5	1	8	5	5	2	7	2
Reclassifications	**8**	21	10	19	14	19	23	16	23
Full-Time New Hires	**99**	123	139	99	90	115	111	119	136
Part-Time New Hires	**85**	57	142	91	39	96	77	153	71
Seasonal New Hires	**355**	439	289	342	151	234	256	198	191
Full-Time Separations/Final Payouts	**138**	108	135	120	88	98	102	145	104
Part-Time Terminations	**327**	469	295	119	65	267	247	284	290
General Pay Increases	**2155**	1502	2011	1905	1220	2100	2012	2145	2019
Miscellaneous data changes	**898**	395	697	828	592	1120	1102	1159	1027
Performance Evals. Processed	**765**	802	815	992	963	1147	1251	1359	1429
Flu Shots Administered	**309**	386	495	565	663	744	660	672	739
Grievances Filed	**20**	10	22	21	13	16	36	58	41
Local 1607	**3**	2	3	3	0	6	13	17	14
Local 459	**4**	3	5	11	4	5	14	18	11
Local 3109	**3**	2	5	3	0	2	2	2	4
Local 3911	**4**	3	4	2	7	0	3	11	6
Local 2270	**0**	0	0	0	0	0	0	1	0
Police/SDS	**3**	0	4	2	2	1	4	7	6
Merit System	**3**	0	1	0	0	2	0	2	0
Grievances Resolved	**14**	3	16	12	10	27	11		
Grievances Resolved from prior years	**4**	5	7						
Benefit changes/updates	**955**	866	896	887	647	1063	1032	1001	1019
Benefit payments processed (employee paid)	**43**	42	37	35	36	33	26	25	21
Service Award Recipients	**265**	220	257	290	207	259	227	250	253
Salary Surveys	**0**	0	0	0	0	0	1	2	4

STATISTICS

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Training Presentations	**6**	62	80	123	37	205	267	103	17
Attendees	**120**	1007	2667	1768					
Background/Reference Checks	**573**	583	591	420	254	226	337	407	299
Vacation Borrows	**0**	1	0	1	0	0	0	3	17
Sick Leave Extensions	**13**	6	8	12	13	25	15	13	13
Merit Increases Processed	**804**	818	720	619	653	600	645	703	634
Exit Interview Letters Sent	**17**	23	1	2	2	26	0	0	0
Exit Interviews Held	**6**	6	1	0	1	8	7	0	0
Accommodations Granted	**45**	23	18	13	14	11	10	0	0
Pay-In-Lieu of Vacation Requests	**8**	3	3	298	125	0	0	0	34
Random Drug and Alcohol Testing Dates	**79**	43	14	17	12	20	24	24	24
Defensive Driving Sessions	**6**	2	4	10	7	10	6	7	7
Attendees	**79**	21	35	51	96	243	185	184	186
Tuition Reimbursement Requests	**2**	4	0	3	0	0	9	12	26
Pending Approval	**2**	0	0	0	0	0	0	0	0
Approved	0	1	0	0	0	0	7	7	20
Denied	0	2	0	3	0	0	2	5	5
Withdrawn	0	1	0	0	0	0	0	0	1
Crossing Guard Unemployment Apps.	**235**	296	281	325	348	350	271	353	545

Fiscal Year 2026 Recommended Budget Presentation to County Council

OFFICE OF TECHNOLOGY AND ADMINISTRATIVE SERVICES

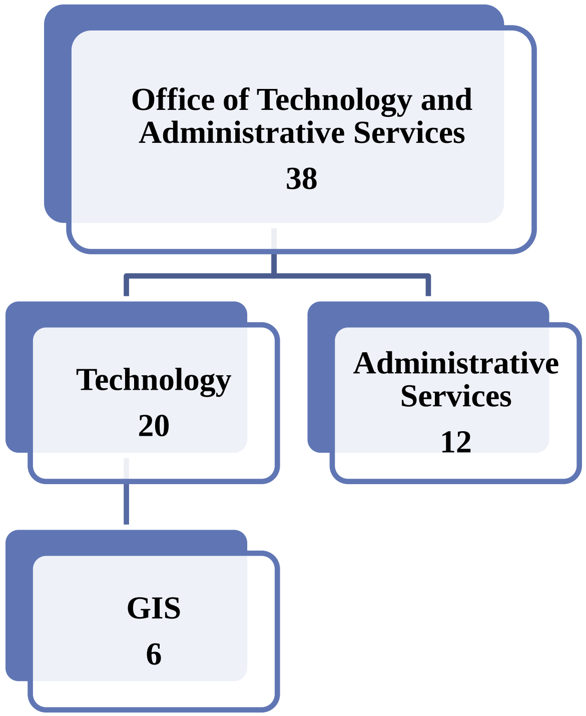
ACCOMPLISHMENTS AND GOALS

	The Office of Technology and Administrative Services has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2025:	Policy Number
1	New Castle County was recognized, by the Center for Digital Government, as the third best County in the country providing digital services for the second consecutive year.	III - Government Accountability & Transparency
2	Worked with the Office of Economic Development to increase diverse supplier registration by more than 50% and spend of over $3.2M.	IV - Economic Growth & Vibrancy
3	Geographic Information Systems has upgraded public-facing web applications, implemented downtime alerts redundancy options, updated metadata for publicly viewable data, and set up improved data exchange with 911 Computer Aided Dispatch systems.	III - Government Accountability & Transparency
4	Successfully enhanced our network and Cyber Security posture by participating in a state wide sub-committee to improve our resiliency leveraging federal Cyber Security grant funding.	III - Government Accountability & Transparency
5	Implemented Green Initiative as well as Small and Diverse Business preferences as part of evaluations of bids prior to awards.	III - Government Accountability & Transparency

	The Office of Technology and Administrative Services will achieve the following major goals in Fiscal Year 2026:	Policy Number
1	Provide funding to upgrade the Vendor Self Service portal within Munis to provide a more efficient process for vendors who register with the County and to utilize tools to increase communication with all vendors.	III - Government Accountability & Transparency
2	Assist and incentivize small and diverse business to provide more goods and services to the County with a goal to increase spending over $4M in FY2026, and increase total registered small and diverse businesses by 10%.	IV - Economic Growth & Vibrancy
3	Examine, assess and review for acquiring and replacing our legacy Human Capital Management Platform (Peoplesoft) while aligning with our strategic goals of migrating to a SaaS-based solution.	III - Government Accountability & Transparency
4	Acquire funding to implement the replacment and upgrade to our network core and wireless infrastructure throughout all the county facilities.	III - Government Accountability & Transparency
5	Identify opportunities to expand into solutions-based AI technologies to serve the County.	III - Government Accountability & Transparency

POSITION OVERVIEW

ORGANIZATIONAL CHART



MISSION: It is the mission of the Office of Technology and Administrative Services is 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.

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

Geographic Information Systems - Provides mapping, data, and GIS software support for all county departments and certain non-county entities. The primary responsibilities are to create tax parcels, maintain zoning maps, and create and support web mapping applications.

Administrative Services - Responsible for providing Record 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.

VACANCIES AS OF MARCH 10, 2025

Division/Section	PCN	Position Title	Date Vacated	Anticipated Salary	Fund Source	Status	Plan to Fill
Admin - Technology & Admin Services	100132	Administrative Services Tech	11/19/2022	$ 32,476	General		
Admin - Technology & Admin Services	100088	Senior Application Engineer	1/21/2025	$ 64,298	General		
Admin - Technology & Admin Services	100094	Senior Application Engineer	1/2/2017	$ 64,298	General		
Admin - Technology & Admin Services	102411	Geographic Information Systems Tech	5/4/2024	$ 58,321	General	Recruiting	FY2025 4th Qtr
Admin - Technology & Admin Services	100084	Senior Network Engineer	1/21/2025	$ 74,408	General	Recruiting	FY2026 1st Qtr

Department Vacancy Rate:	**13%**

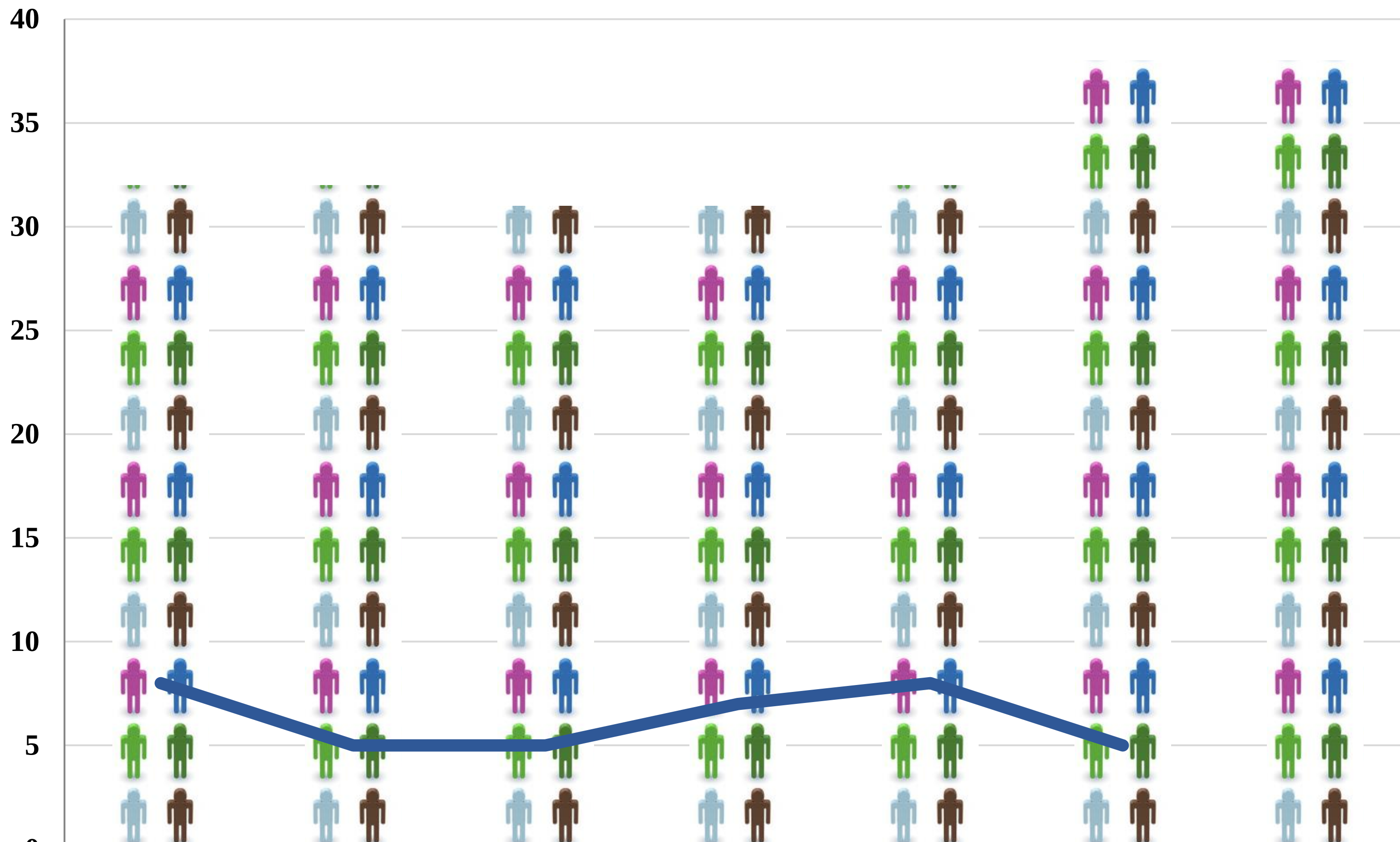
County Vacancy Rate:	**13%**

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Technology/Admin Services	General					$ 359,309	Merit Increases / Negotiated Wages
				-	**Total Position Adjustments**	**$ 359,309**	

38.00	**Current Fiscal Year Positions**
38.00	**Requested Fiscal Year Positions**
0.00%	**% Change over Current Fiscal Year Budget**

POSITION HISTORY



	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Recommended
Number of Positions	32.00	32.00	31.00	31.00	32.00	38.00	38.00
Vacancies	8.00	5.00	5.00	7.00	8.00	5.00	

FY2025 reflects the transfer of Geographic Information Systems (6 positions) from Land Use to Technology and Administrative Services.
FY2024 reflects the addition of one Information Systems Specialist.
FY2022 reflects the transfer of one position to Human Resources.

BUDGET OVERVIEW

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Tech and Administrative Services	General	$ 359,309	Merit Increases / Negotiated Wages
Tech and Administrative Services	General	$ 137,775	Benefit Rate Adjustment: Full-Time 56.365%; Part-Time 9.200%
Tech and Administrative Services	General	$ (7,666)	Operating Transfer Adjustments: Postage ($2,100); VOIP ($3,788); Cellular ($4,443); IS $2,305; Fleet $360
Tech and Administrative Services	General	$ (1,138,526)	Operating Transfer Credit Adjustments: IS ($1,066,785); GIS ($71,741)
Tech and Administrative Services	General	$ 615,800	Licensing for Tyler Assessment Software
Tech and Administrative Services	General	$ 50,000	Licensing for DTS System offset with Deeds Technology Funds
		$ 16,692	**Total Adjustments to Budget**

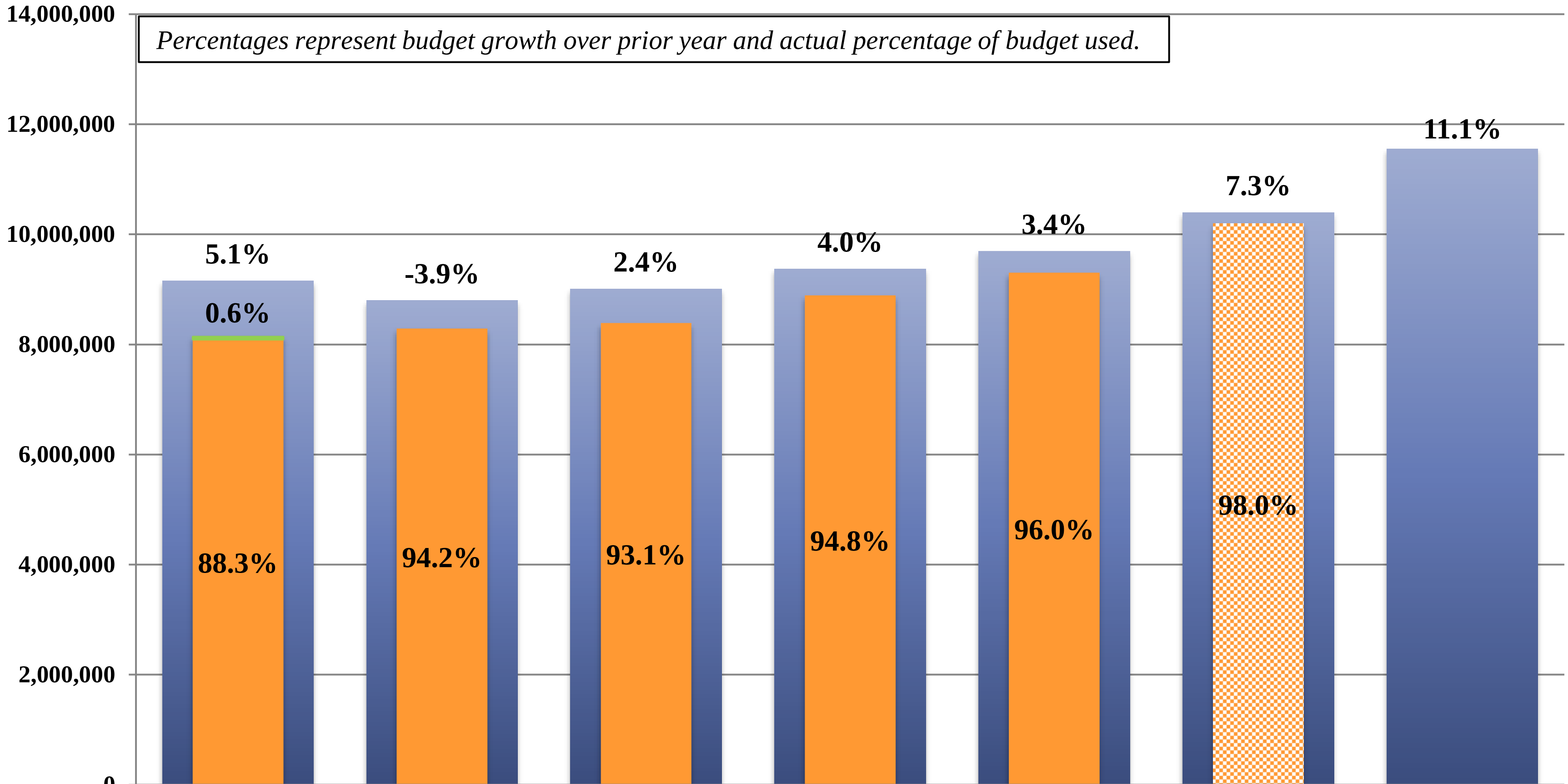
$ 1,544,766	**Current Fiscal Year Budget**
$ 1,561,458	**Requested Fiscal Year Budget**
1.08%	**% Change over Current Fiscal Year Budget**

BUDGET SUMMARY

Budget Category	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Salaries and Wages	$ 1,823,675	$ 1,980,485	$ 2,152,695	$ 2,140,385	$ 2,261,585	$ 3,010,638	$ 3,369,947	$ 359,309	11.93%
Employee Benefits	$ 997,792	$ 1,248,401	$ 1,233,524	$ 1,234,360	$ 1,293,850	$ 1,742,116	$ 1,879,891	$ 137,775	7.91%
Training and Civic Affairs	$ 11,680	$ 21,872	$ 17,725	$ 33,062	$ 36,211	$ 32,750	$ 32,750	$ -	0.00%
Communication and Utilities	$ 666,501	$ 268,850	$ 252,196	$ 252,935	$ 258,490	$ 267,222	$ 256,891	$ (10,331)	-3.87%
Materials and Supplies	$ 57,963	$ 61,545	$ 50,296	$ 80,986	$ 69,285	$ 91,935	$ 91,935	$ -	0.00%
Contractual Services	$ 4,276,109	$ 4,031,177	$ 4,264,005	$ 4,403,967	$ 4,964,117	$ 4,788,794	$ 5,524,594	$ 735,800	15.37%
Equipment Replacement	$ 186,665	$ 617,327	$ 279,976	$ 681,029	$ 363,346	$ 378,500	$ 308,500	$ (70,000)	-18.49%
Operating Transfer Charges	$ 67,315	$ 57,770	$ 137,329	$ 63,567	$ 56,263	$ 87,545	$ 90,210	$ 2,665	3.04%
Subtotal:	**$ 8,087,700**	**$ 8,287,427**	**$ 8,387,745**	**$ 8,890,291**	**$ 9,303,147**	**$ 10,399,500**	**$ 11,554,718**	**$ 1,155,218**	**11.11%**
Operating Transfer Credit	$ (6,829,874)	$ (6,496,484)	$ (6,845,665)	$ (7,323,835)	$ (7,729,240)	$ (8,854,734)	$ (9,993,260)	$ (1,138,526)	12.86%
Total:	**$ 1,257,826**	**$ 1,790,944**	**$ 1,542,080**	**$ 1,566,456**	**$ 1,573,907**	**$ 1,544,766**	**$ 1,561,458**	**$ 16,692**	**1.08%**

Division	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Administrative Services	$ 1,472,718	$ 1,649,333	$ 1,578,969	$ 1,405,054	$ 1,465,750	$ 1,595,016	$ 1,611,708	$ 16,692	1.05%
Office of Technology	$ 6,614,982	$ 6,638,095	$ 6,808,776	$ 7,485,237	$ 7,837,397	$ 8,025,394	$ 9,092,179	$ 1,066,785	13.29%
Geographic Information Systems	$ -	$ -	$ -	$ -	$ -	$ 779,090	$ 850,831	$ 71,741	9.21%
Operating Transfer Credits	$ (6,829,874)	$ (6,496,484)	$ (6,845,665)	$ (7,323,835)	$ (7,729,240)	$ (8,854,734)	$ (9,993,260)	$ (1,138,526)	12.86%
Total:	**$ 1,257,826**	**$ 1,790,944**	**$ 1,542,080**	**$ 1,566,456**	**$ 1,573,907**	**$ 1,544,766**	**$ 1,561,458**	**$ 16,692**	**1.08%**

BUDGET / ACTUALS HISTORY



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Budget	9,158,295	8,798,636	9,011,377	9,373,860	9,695,452	10,399,500	11,554,718
CARES Act	50,673						
Actuals	8,087,700	8,287,428	8,387,745	8,890,291	9,303,147	10,194,104	

FY2026 reflects the increase to move Tyler Assessment from Capital to Operating and DTS Software maintenance offset by Deeds Tech Funds.
FY2025 reflects the move of Geographic Information Systems (GIS) from Land Use to Technology and Administrative Services.
FY2024 reflects the increase to Migrate On-Premise Phone Systems to Cisco Cloud-Hosted Solution.
FY2023 reflects the increase for MO365/Iron Mountain/Phone Software Renewal and Upgrade.
FY2022 reflects the increase for Munis Annual Maintenance.
FY2021 reflects the reallocation of copier and cellular costs; and M5 annual maintenance cost to Departments.

PERFORMANCE METRICS AND STATISTICS

PERFORMANCE METRICS

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Quantitative					
Purchasing Bids	178	188	197	200	210
Number of Verified/Registered DBE (Diverse Business Entity) Vendors*		43	70	125	150
Number of Purchase Orders issued to DBE's (excluding contract construction)*		61	99	120	135
Total dollars value of purchases from DBE's (excluding contract construction)*			3.1M	3.5M	4.0 M
IS Support Requests	9,511	11,150	10,699	11,000	11,500
After-Hours Calls (Administered by Third Party)	484	373	446	415	400
Qualitative					
Number of consecutive years awarded "National Digital Counties Survey Award" - Information Systems Department	3	4	5	6	7
Number of consecutive years awarded "Government Experience Award" - Information Systems Department	3	4	5	6	7

*Data not available/not validated until 2023.

Fiscal Year 2026 Recommended Budget Presentation to County Council

FINANCE

ACCOMPLISHMENTS AND GOALS

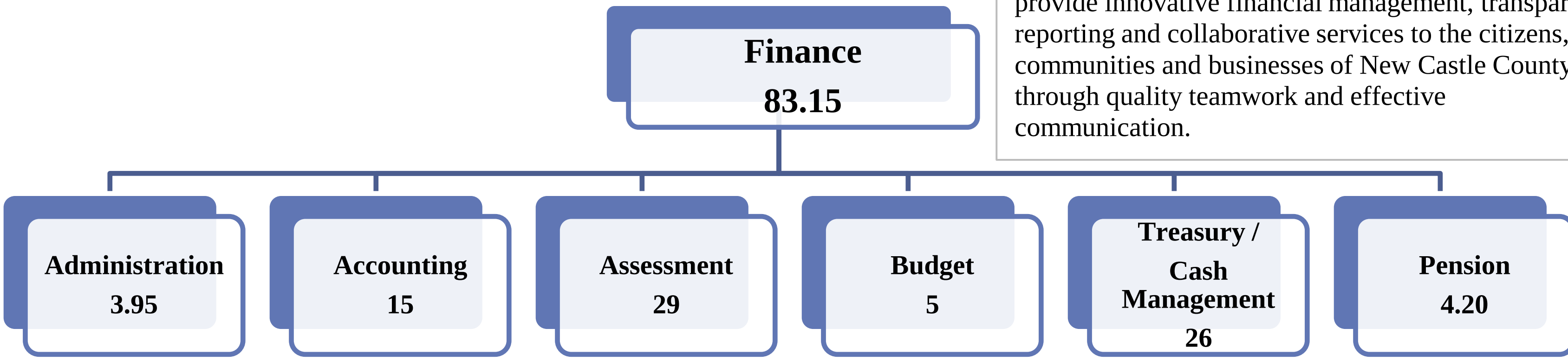
The Office of Finance has completed and/or is anticipated to complete the following accomplishments in Fiscal Year 2025:		Policy Number
1	Complete a bond sale in March/April 2025 to fund capital projects, and have the County's triple-A bond rating reaffirmed.	III - Government Accountability & Transparency
2	Enhance cashiering services to eliminate the need for a third-party lockbox vendor.	III - Government Accountability & Transparency
3	Fully implement the Computer-Assisted Mass Appraisal (CAMA) system, including the field Assessor's utlizing tablets to collect data in the field.	III - Government Accountability & Transparency
4	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 eligible.	III - Government Accountability & Transparency
5	Collected 69% of total residential delinquent sewer balances within the first six months of FY2025.	III - Government Accountability & Transparency
6	Created enhanced online portals for MC applications / renewals and tax / mobile certifications.	III - Government Accountability & Transparency

The Office of Finance will achieve the following major goals in Fiscal Year 2026:		Policy Number
1	Collaborate with Law, outside Counsel and the Board of Assessment Review (BOAR) to complete all formal reassessment appeals.	III - Government Accountability & Transparency
2	Bring lockbox operations internal to New Castle County Government Center.	III - Government Accountability & Transparency
3	Develop documented continuous process for identifying parcels / accounts for the sheriff's sales process; reducing total outstanding Tax and Sewer delinquent balances for New Castle County.	III - Government Accountability & Transparency
4	Review and analyze replacement of a human capital management system.	III - Government Accountability & Transparency

POSITION OVERVIEW

ORGANIZATIONAL CHART

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.



Administration - Provides direction and administrative support to the Office of Finance.

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

Assessment - Prepares and maintains property assessment data which form the primary basis of County government revenues. Responsibilities include the valuation of new construction and alternations to existing structures, 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.

Pension - Responsible for pension administration; and deferred compensation program.

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.

***ARPA Grant** - *4 positions not included above, remain with the ARPA Grant for grant management.*

VACANCIES AS OF MARCH 10, 2025

Division/Section	PCN	Position Title	Date Vacated	Anticipated Salary	Fund Source	Status	Plan to Fill
Finance - Administration	103386	Executive Assistant IV	1/10/2025	$ 86,169	Other		
Finance - Administration	TBD	Executive Assistant		$ 86,169	Other		
Finance - Accounts Payable	100214	Account Clerk III	4/1/2024	$ 41,445	General	Pending Hire	FY2025 4th Qtr
Finance - Payroll	100188	Payroll Assistant I	3/4/2024	$ 43,518	General		
Finance - Accounting	101998	Deputy Chief Financial Officer	7/15/2023	$ 95,002	General	Pending Hire	FY2025 4th Qtr
Finance - Budget	102158	Fiscal & Procedure Analyst	12/23/2024	$ 64,299	General	Recruiting	FY2026 1st Qtr
Finance - Budget	100145	Executive Assistant IV	12/20/2024	$ 84,067	General		
Finance - Assessment	100206	Certified Assessor II	11/7/2024	$ 50,378	General		
Finance - Assessment	100181	Assessment Technician	1/21/2025	$ 41,445	General	Recruiting	FY2026 1st Qtr
Finance - Assessment	103357	Assessment Technician		$ 41,445	Other		
Finance - Assessment	103358	Assessment Technician		$ 41,445	Other		
Finance - Assessment	103359	Certified Assessor II		$ 50,378	Other		
Finance - Assessment	103360	Certified Assessor II		$ 50,378	Other		
Finance - Assessment	103361	Certified Assessor II		$ 50,378	Other		
Finance - Assessment	103362	Certified Assessor II		$ 50,378	Other		
Finance - Treasury	100191	Treasury Customer Service Representative	4/20/2024	$ 39,472	General	Pending Hire	FY2025 4th Qtr
Finance - Treasury	100179	Account Clerk III	9/11/2024	$ 41,445	General		
Finance - Treasury	100138	Accountant III	12/11/2023	$ 64,274	General	Recruiting	FY2026 1st Qtr
Finance - Treasury	100182	Accounting & Fiscal Manager	12/10/2022	$ 86,169	General		
Finance - Pension	103210	Senior Pension Program Analyst	12/9/2024	$ 64,274	General	Recruiting	FY2026 1st Qtr
		Total Vacancies:	**20**	**$ 1,000,190**			

Department Vacancy Rate:	**25%**
County Vacancy Rate:	**13%**

POSITION/SALARY CHANGES

ORG Title	FUND	Position #	PG	Position Count	Position Title	Change Amount	Reason for Adjustment
Finance	General					$ 496,676	Merit Increases / Negotiated Wages
Finance - Budget	General				New Castle County Financial Advisory Council	$ 2,700	Board Member Adjustment Per Ordinances 24-169 and 24-170
Finance - Pension	General				Pension Board	$ 4,800	Board Member Adjustment Per Ordinances 24-169 and 24-170
Finance - Pension	General	100266	24	1.00	Program Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Finance - Pension	General	100054	29	0.05	Senior Budget and Procedures Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Finance - Pension	General	001156	26	1.00	Pension Program Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Finance - Pension	General	103210	26	1.00	Pension Program Analyst	$ -	Pension Division Transferred from Human Resources to Finance
Finance - Pension	General	102430	20	0.05	Human Resources Assistant	$ -	Pension Division Transferred from Human Resources to Finance
Finance - Pension	General	100262	30	0.05	Pension and Benefits Administrator	$ -	Pension Division Transferred from Human Resources to Finance
Finance - Pension	General	100265	30	1.00	Pension and Benefits Administrator	$ -	Pension Division Transferred from Human Resources to Finance
				4.15	**Total Position Adjustments**	**$ 504,176**	

79.00	**Current Fiscal Year Positions**
83.15	**Requested Fiscal Year Positions**
5.25%	**% Change over Current Fiscal Year Budget**

POSITION HISTORY

	FY2020 Approved	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Recommended
Number of Positions	73.00	73.00	73.00	79.00	79.00	79.00	83.15
Vacancies	8.00	5.00	6.00	15.00	16.00	20.00	

FY2023 included the addition of six Assessment positions to assist with the Reassessment project.
FY2026 reflects the transfer of Pension Division (4.15) to Finance.
**ARPA Grant positions excluded from above totals.*

BUDGET OVERVIEW

BUDGET CHANGES

Division or Section	FUND	Amount	Reason for Adjustment
Finance	General	$ 496,676	Merit Increases / Negotiated Wages
Finance	General	$ 156,912	Benefit Rate Adjustment: Full-Time 56.365%; Part-Time 9.200%
Finance	General	$ 2,970	Board Member Adjustment Per Ordinances 24-169 and 24-170 (Salaries $2,700; Benefits $270) - NCCFAC
Finance	General	$ 5,280	Board Member Adjustment Per Ordinances 24-169 and 24-170 (Salaries $4,800; Benefits $480) - Pension Board
Finance	General	$ 5,000	Year 3 - PFM Contract Increase for Bond Counsel (Accounting/Treasury)
Finance	General	$ 25,000	Level One - Billing Services
Finance	General	$ 59,905	Pension Travel Expense Approved by Pension Board - previously funded directly from Pension Fund (FY22 $56.4k; FY23 $64.8k; FY24 $24k; FY25 YTD $4k)
Finance	General	$ 55,456	Operating Transfer Adjustments: Postage $20,000; VOIP ($5,278); Cellular $1,285; Copier ($1,628); IS $28,116; Fleet ($727); GIS $13,688
Finance	Sewer	$ 20,000	Operating Transfer Adjustments: Postage $20,000
Finance	General	$ (73,192)	Operating Transfer Credit Adjustment: Pension Credit ($73,192)
		$ 754,007	**Total Adjustments to Budget**

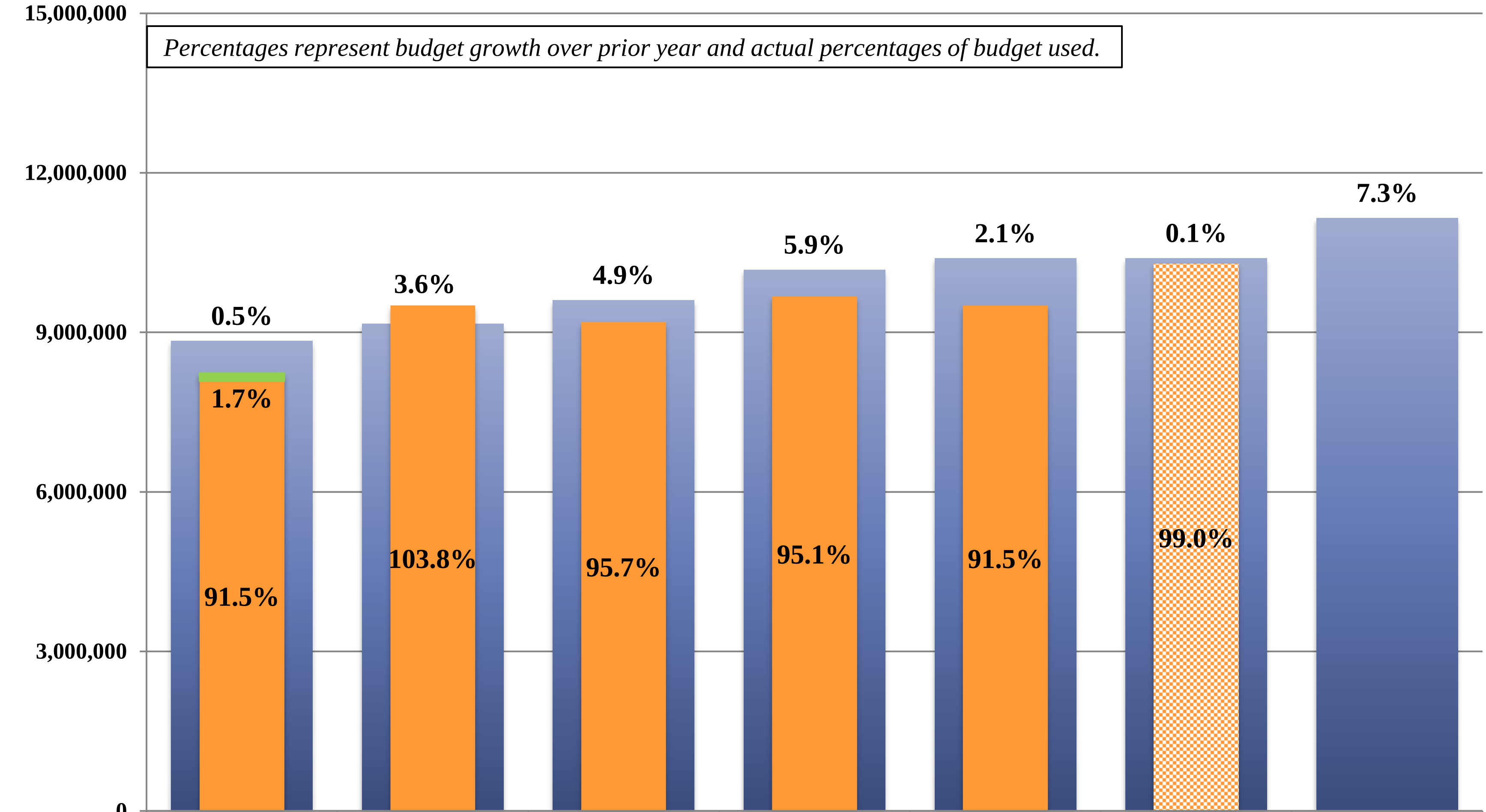
$ 10,395,192	**Current Fiscal Year Budget**
$ 11,149,199	**Requested Fiscal Year Budget**
7.25%	**% Change over Current Fiscal Year Budget**

BUDGET SUMMARY

Budget Category	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Salaries and Wages	$ 4,354,417	$ 5,062,942	$ 4,995,303	$ 5,125,117	$ 4,938,418	$ 5,686,978	$ 6,191,154	$ 504,176	8.87%
Employee Benefits	$ 2,382,187	$ 3,152,845	$ 2,835,458	$ 2,912,295	$ 2,773,137	$ 3,324,182	$ 3,481,844	$ 157,662	4.74%
Training and Civic Affairs	$ 11,474	$ 8,352	$ 15,462	$ 11,746	$ 13,876	$ 26,350	$ 86,255	$ 59,905	227.34%
Communication and Utilities	$ 168,187	$ 163,374	$ 211,909	$ 230,096	$ 248,325	$ 247,267	$ 283,274	$ 36,007	14.56%
Materials and Supplies	$ 13,543	$ 11,463	$ 15,849	$ 18,828	$ 15,335	$ 30,796	$ 30,796	$ -	0.00%
Contractual Services	$ 570,692	$ 522,070	$ 546,058	$ 697,896	$ 768,305	$ 914,116	$ 942,488	$ 28,372	3.10%
Fixed Charges	$ -	$ -	$ -	$ -	$ -	$ 78,350	$ 78,350	$ -	0.00%
Equipment Replacement	$ 304	$ -	$ -	$ 225	$ 1,054	$ 7,300	$ 7,300	$ -	0.00%
Operating Transfer Charges	$ 586,824	$ 588,021	$ 573,909	$ 680,375	$ 749,263	$ 752,889	$ 793,966	$ 41,077	5.46%
Subtotal:	**$ 8,087,628**	**$ 9,509,067**	**$ 9,193,948**	**$ 9,676,577**	**$ 9,507,714**	**$ 11,068,228**	**$ 11,895,427**	**$ 827,199**	**7.47%**
Operating Transfer Credit	$ -	$ -	$ -	$ -	$ -	$ (673,036)	$ (746,228)	$ (73,192)	10.87%
Total:	**$ 8,087,628**	**$ 9,509,067**	**$ 9,193,948**	**$ 9,676,577**	**$ 9,507,714**	**$ 10,395,192**	**$ 11,149,199**	**$ 754,007**	**7.25%**

Division	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Approved	FY2026 Recommended	FY2025 Approved vs. FY2026 Recommended	% Increase/ (Decrease) over FY2025 Approved
Accounting	$ 2,451,261	$ 2,841,246	$ 2,432,882	$ 2,382,965	$ 2,549,040	$ 2,653,019	$ 3,008,821	$ 355,802	13.41%
Budget	$ 655,922	$ 727,756	$ 775,087	$ 820,471	$ 649,739	$ 721,402	$ 827,774	$ 106,372	14.75%
Assessment	$ 2,213,991	$ 2,577,329	$ 2,521,774	$ 2,750,272	$ 2,865,791	$ 2,958,976	$ 3,041,325	$ 82,349	2.78%
Treasury/Cash Management	$ 2,766,454	$ 3,362,735	$ 3,464,205	$ 3,722,869	$ 3,474,486	$ 4,061,795	$ 4,271,279	$ 209,484	5.16%
Pension	$ -	$ -	$ -	$ -	$ -	$ 673,036	$ 746,228	$ 73,192	10.87%
IGS Credits (Pension)	$ -	$ -	$ -	$ -	$ -	$ (673,036)	$ (746,228)	$ (73,192)	10.87%
Total:	**$ 8,087,628**	**$ 9,509,067**	**$ 9,193,948**	**$ 9,676,577**	**$ 9,539,056**	**$ 10,395,192**	**$ 11,149,199**	**$ 754,007**	**7.25%**

BUDGET / ACTUALS HISTORY



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Budget	8,837,842	9,159,791	9,606,814	10,177,968	10,389,840	10,395,192	11,149,199
CARES Act	146,215						
Actuals	8,087,628	9,509,067	9,193,948	9,676,577	9,507,714	10,288,430	

FY2025 Actuals reflect Departments projected expenditures through June 2025.
FY2021 Actuals include one-time Payment in Lieu of Vacation; 3109 negotiated wages; and increased health care costs.

PERFORMANCE METRICS AND STATISTICS

PERFORMANCE METRICS

Performance Measures	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Quantitative					
Accounts Payable invoices and direct payments processed	60,901	60,516	60,327	61,000	61,000
Percentage of current property tax levy collected	99.2%	99.5%*	99.3%	99.4%	99.4%
Percentage of current sewer fees collected (Calendar Year)	96.2%	97.5%	97.6%	97.8%	97.7%
Assessed value of taxable real property on July 1 ($ billions)	$19.6	$19.9	$20.1	$20.3	Est in Dec
Real property parcels	213,000	213,500	214,000	214,800	215,300
Assessments performed	10,541	10,202	8,948	4,000	4,000
Exemption applications processed (includes senior, disability and general exemptions)	1,386	1,351	1,247	1,300	1,300
Senior tax credits (State) performed	2,482	2,642	2,997	2,700	2,700
Percentage of vendor invoices processed within thirty days of invoice date	81.9%	82.1%	84.3%	85.0%	85.0%
Actual Retirements (Service, Survivor)	80	77	62	65	68
Pension Contribution Refunds/One-Time Payments & Vested Calculated	93	65	99	104	109
Pension estimate requests	325	333	386	175	105
Pension costs ($ millions) *County Share	$32.3	$29.9	$32.7	$32.7	$33.8
Pension assets ($ millions)	$501.6	$517.1	$543.1	$581.1	$621.8
Pension Payroll ($ millions)	$47.9	$49.6	$50.9	$53.5	$56.2
Qualitative					
Number of consecutive years the "Certificate of Achievement for Excellence in Financial Reporting" awarded	41	42	43	44	45
Number of consecutive years the Distinguished Budget Award has been awarded	32	33	34	35	36
Percent of accounts payable checks voided	0.51%	0.87%	0.88%	0.85%	0.80%
Number of days to update property records	5	6	8	8	7
Percentage of assessment appeals sustained by New Castle County	97.0%	97.0%	97.0%	80.0%	50.0%