



**OFFICE OF FINANCE**

**FY2017**

**RECOMMENDED BUDGET**

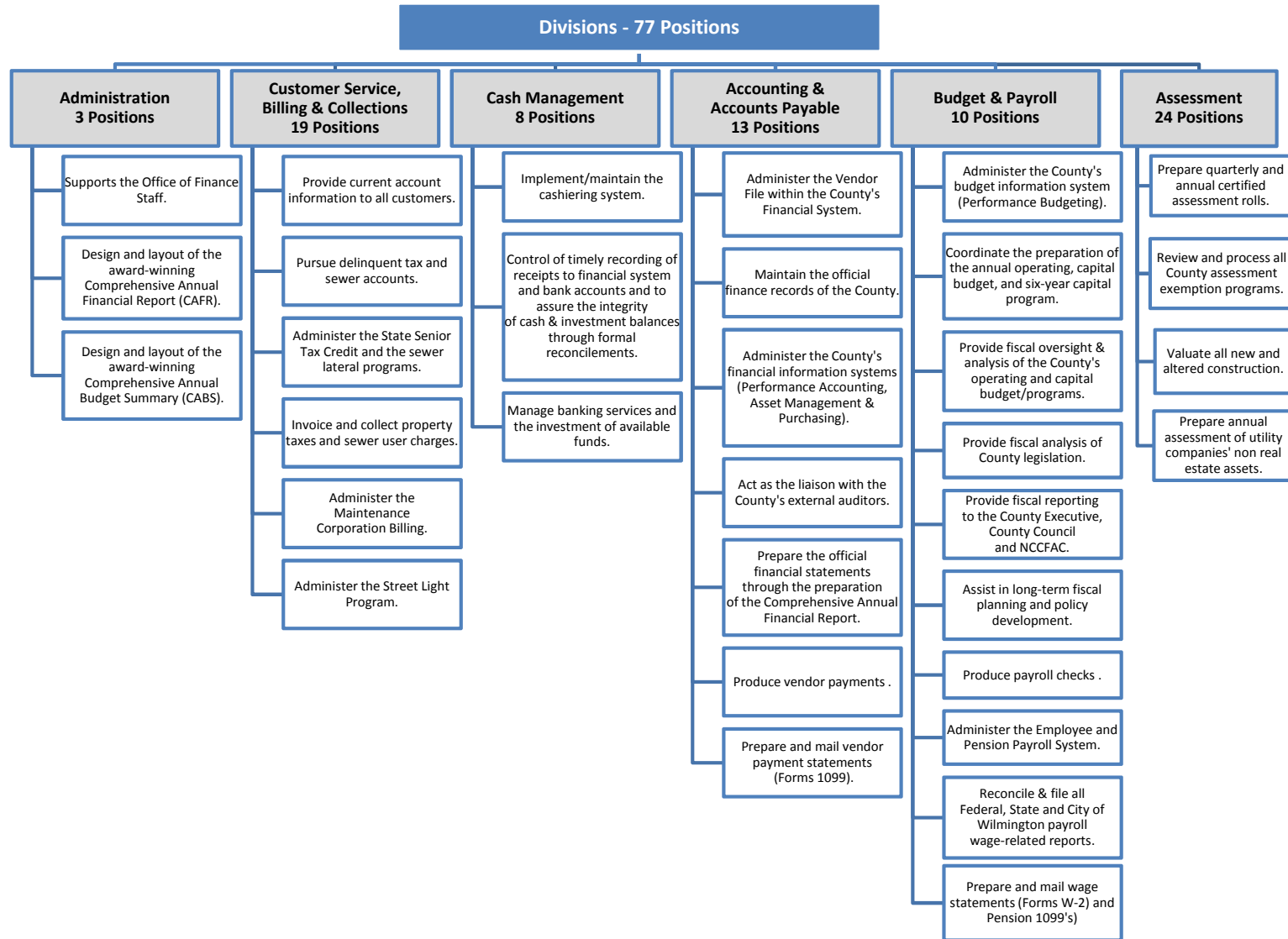
**TO COUNTY COUNCIL**

**May 9, 2016**

## Department of Administration - FY2017

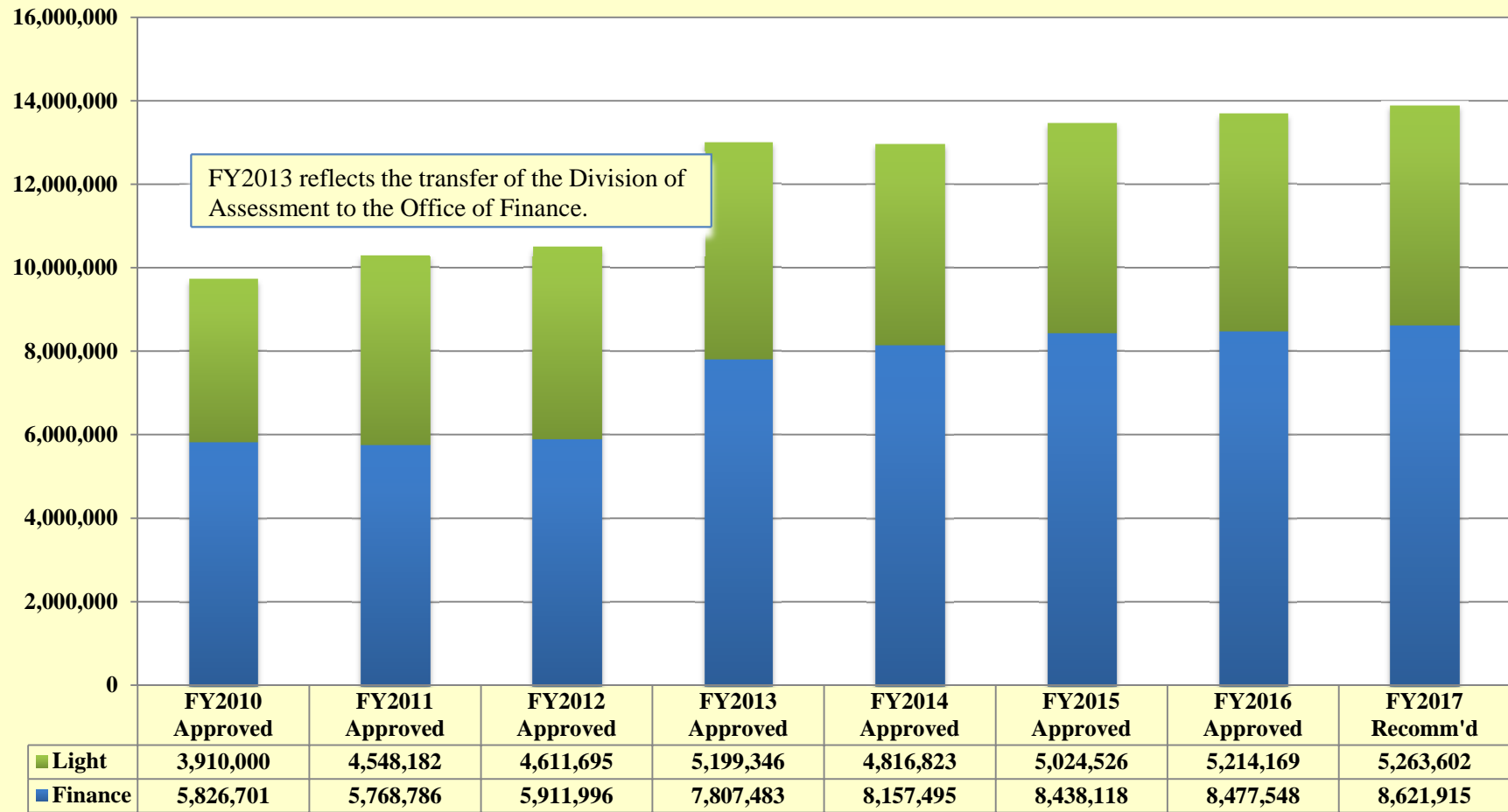
**MISSION**

The Office of Finance is committed to providing the taxpayers and customers of New Castle County excellence in financial reporting and analysis through teamwork, communication, and innovation.

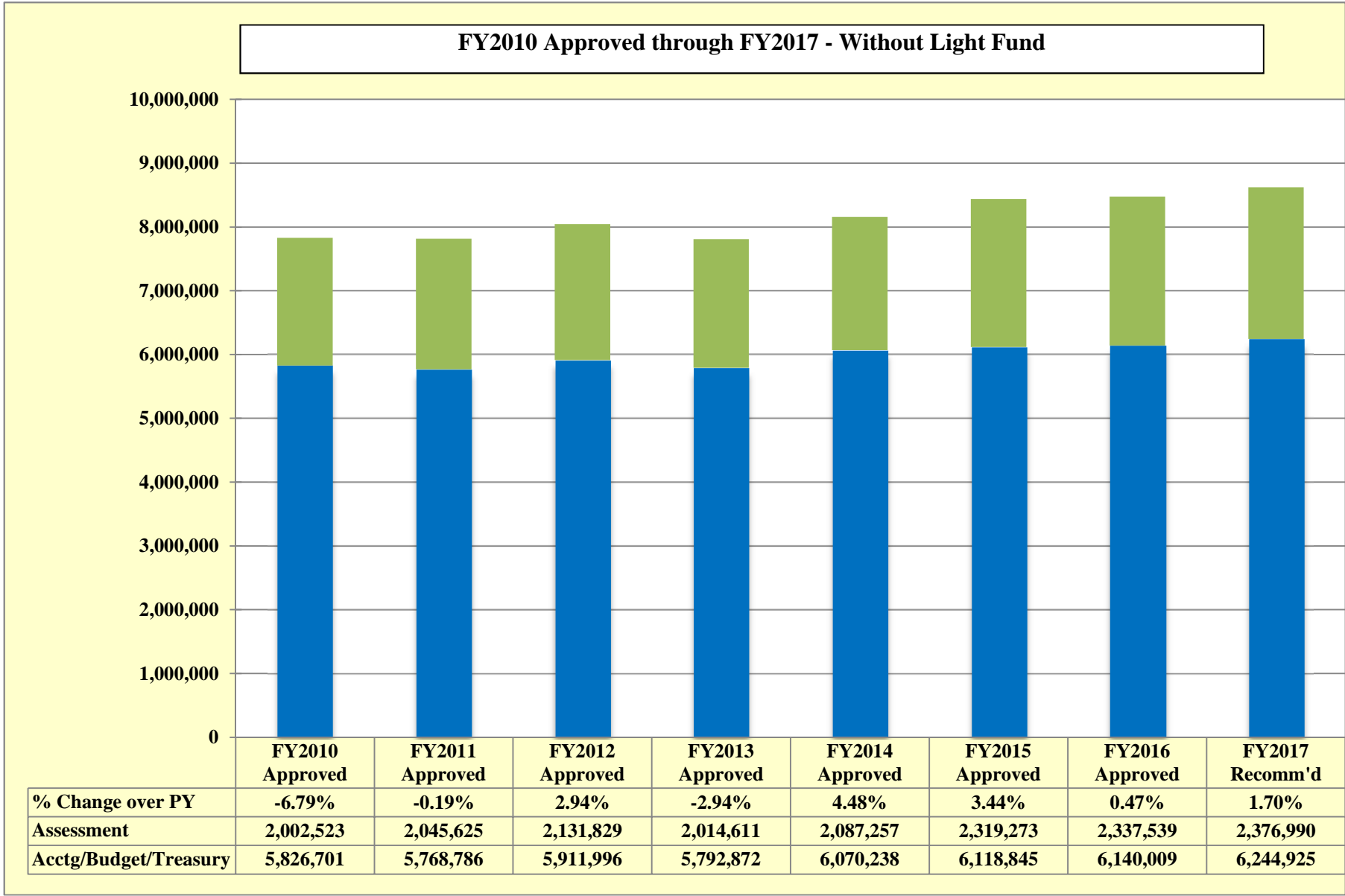


**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED**

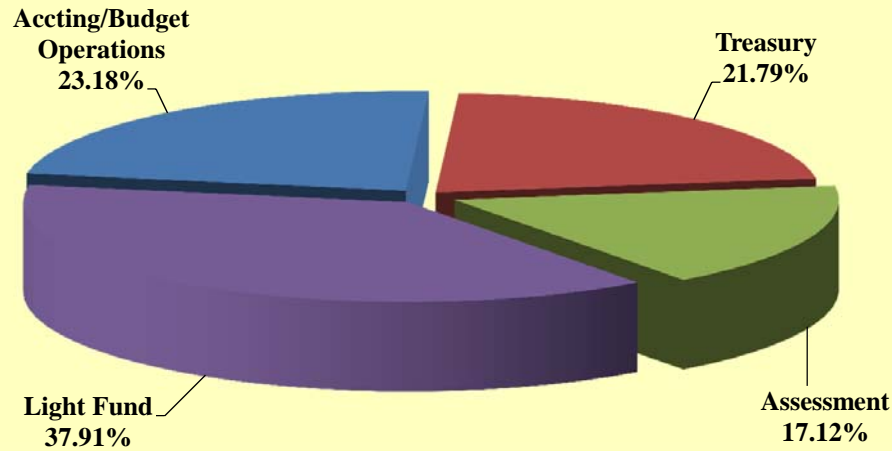
**BUDGET HISTORY  
FY2010 Approved through FY2017 (With Light Fund)**



**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED**

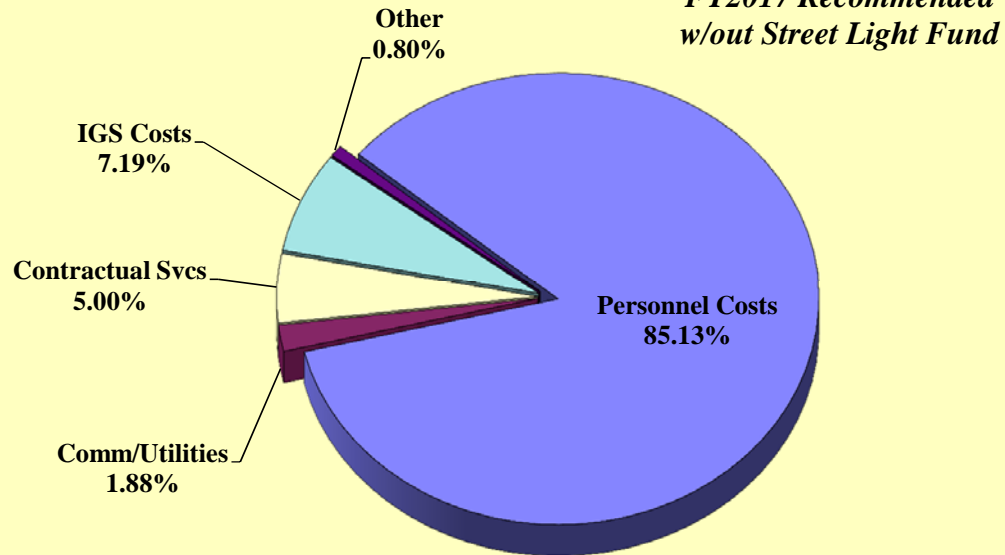


NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED



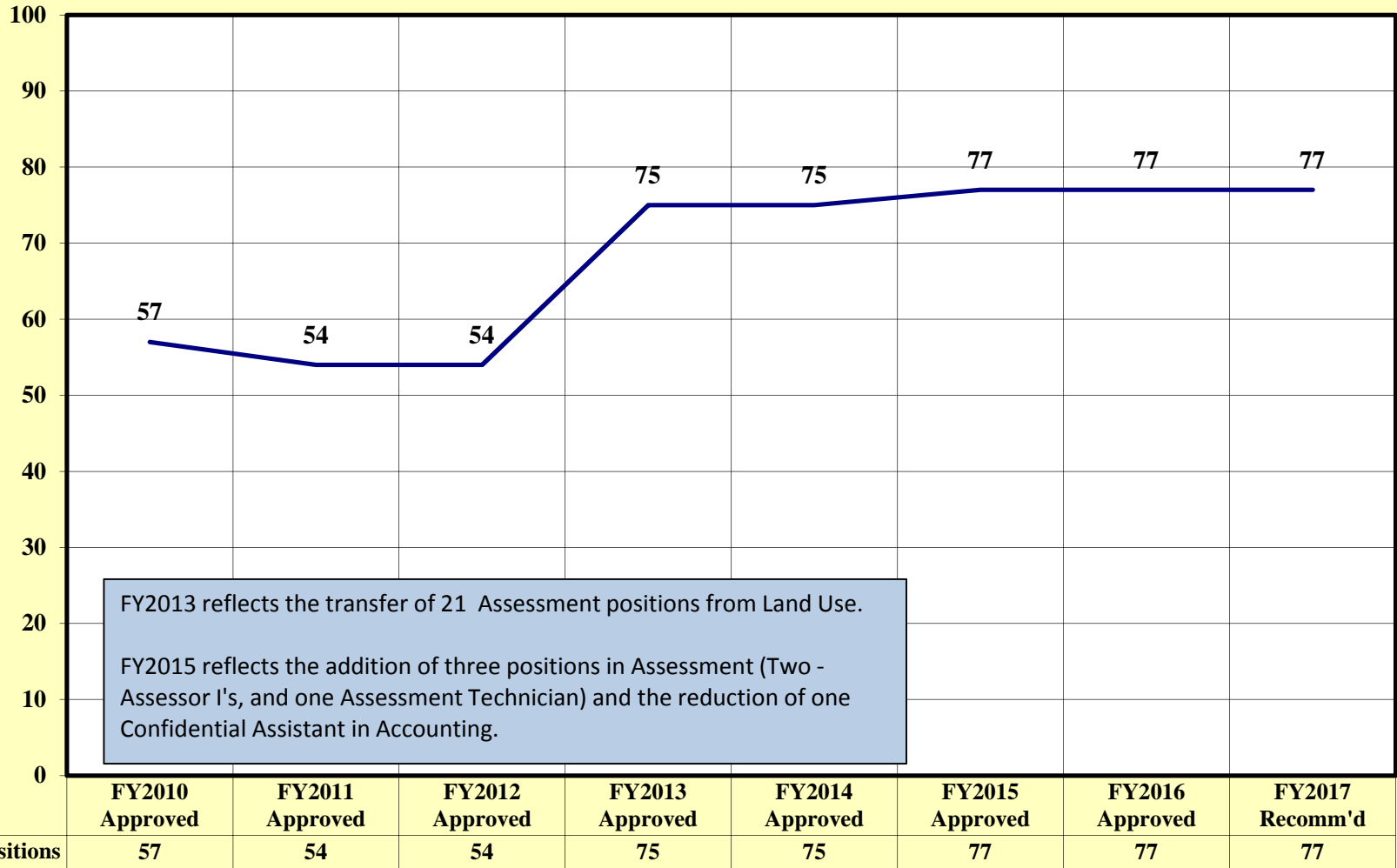
<u>Division</u>	<u>FY2017 Recommended</u>
Accounting/Budget Operations	\$3,218,957
Treasury	3,025,968
Assessment	2,376,990
<b>Finance Budget w/out Light:</b>	<b>\$8,621,915</b>
<i>Light Fund</i>	<i>5,263,602</i>
<b>Total Finance Budget:</b>	<b>\$13,885,517</b>

<u>Object Level</u>	<u>FY2017 Recommended</u>
Personnel Costs	\$7,339,567
Comm/Utilities	161,848
Contractual Svcs	431,305
IGS Costs	619,809
Other	69,386
<b>Finance Budget w/out Light:</b>	<b>\$8,621,915</b>
<i>Light Fund:</i>	<i>5,263,602</i>
<b>Total Finance Budget:</b>	<b>\$13,885,517</b>



**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED**

**Office of Finance  
Position History Fiscal Years 2010 through 2017**



**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED BUDGET**

**DIVERSITY COMPARISON 2015 - 2013**

JOB CATEGORIES		NUMBER OF EMPLOYEES											
		Overall Totals (Sum of Col. B-K)	MALE						FEMALE				
			White (Not of Hispanic Origin)	Black (Not of Hispanic Origin)	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	White (Not of Hispanic Origin)	Black (Not of Hispanic Origin)	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	
			A	B	C	D	E	F	G	H	I	J	K
Officials and Administrators	2015	1	1										
	2014	1	1										
	2013	1	1										
Professionals	2015	23	10					11	1	1			
	2014	20	8					10	1	1			
	2013	23	10					10	2	1			
Technicians	2015	20	8		1			7	1	1	2		
	2014	21	7		1	1		11	1				
	2013	18	7					8		1	2		
Paraprofessionals	2015	1									1		
	2014	1									1		
	2013	1									1		
Administrative Support	2015	22	4	1				15	2				
	2014	23	4	1				16	2				
	2013	23	4	1				16	2				
Skilled Craft Workers	2015	0											
	2014	0											
	2013	0											
Service-Maintenance	2015	0											
	2014	0											
	2013	0											
Certain Elected/Appointed Officials	2015	1	1										
	2014	1	1										
	2013	1	1										
<b>TOTAL</b>	2015	<b>68</b>	<b>24</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>0</b>	
	2014	67	21	1	1	1	0	37	4	1	1	0	
	2013	67	23	1	0	0	0	34	4	2	3	0	

*State and Local Government Information (EEO-4) Report Format*

**COMMENTS:**

Our commitment is to embrace all initiatives within the County in order to support diversity within the Office of Finance. The Office of Finance works closely with Human Resources to make certain that all steps are taken throughout the hiring process to ensure a diverse pool of applicants.

**OFFICE OF FINANCE  
RECOMMENDED BUDGET**

	<b>FY2016 Approved</b>	<b>FY2017 Recommended</b>	<b>FY2016 Approved vs. FY2017 Recommended</b>	<b>% Incr (Decr) over FY2016 Approved</b>
Salaries and Wages	\$4,698,551	\$4,771,163	\$72,612	1.55%
Employee Benefits	\$2,450,610	\$2,568,404	\$117,794	4.81%
Training and Civic Affairs	\$37,901	\$34,701	-\$3,200	-8.44%
Communications/Utilities	\$159,435	\$161,848	\$2,413	1.51%
Materials and Supplies	\$24,675	\$24,885	\$210	0.85%
Contractual Services	\$403,005	\$431,305	\$28,300	7.02%
Equipment Replacement	\$9,800	\$9,800	\$0	0.00%
Fixed Charges	\$0	\$0	\$0	0.00%
Land/Structures	\$0	\$0	\$0	0.00%
Contingency	\$0	\$0	\$0	0.00%
IGS Costs	\$693,571	\$619,809	-\$73,762	-10.64%
Intragov. Service Credits	\$0	\$0	\$0	0.00%
<b>Total w/out Light Tax:</b>	<b>\$8,477,548</b>	<b>\$8,621,915</b>	<b>\$144,367</b>	<b>1.70%</b>
Street Light	\$5,214,169	\$5,263,602	\$49,433	0.95%
<b>Total All:</b>	<b>\$13,691,717</b>	<b>\$13,885,517</b>	<b>\$193,800</b>	<b>1.42%</b>



**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 BUDGET DETAILS**

Object Level	FY2017 Recommended	\$ Change	% Change
<b>Salaries and Wages:</b>	<b>\$4,771,163</b>	<b>\$72,612</b>	<b>1.55%</b>
<p>Salary budget reflects merit increases for eligible employees and an attrition adjustment of 1%. There remains one unfunded position (Treasury Customer Services Representative).</p> <p>Perm Salary - \$4,675,543            PT Salary - \$66,820            Overtime - \$25,000            Assessment Board - \$3,800</p>			
<b>Employee Benefits:</b>	<b>\$2,568,404</b>	<b>\$117,794</b>	<b>4.81%</b>
<p>Reflects the employee benefit rate of 54.5%.</p>			
<b>Training and Civic Affairs:</b>	<b>\$34,701</b>	<b>(\$3,200)</b>	<b>-8.44%</b>
<p>Transportation Expenses - \$4,640            Hotel Accommodations - \$3,425            Meals - \$1,310            Membership Dues - \$7,655            Conference/Trainer/Seminar Fees - \$17,495            Other - \$176</p> <p>Decrease in Trainers fees (\$3,200).</p>			
<b>Communication and Utilities:</b>	<b>\$161,848</b>	<b>\$2,413</b>	<b>1.51%</b>
<p>Postage/Overnight Express - \$151,385            Telephone/Wireless Service - \$10,463</p> <p>Increase in Postage (\$1,000), telephones (\$1,413).</p>			
<b>Materials and Supplies:</b>	<b>\$24,885</b>	<b>\$210</b>	<b>0.85%</b>
<p>Books and Subscriptions - \$4,325            Office/Computer Supplies - \$18,020            Small Tools - \$385            Miscellaneous Supplies - \$2,155</p> <p>Increase in Clothing/Uniforms (\$710) partially offset by decrease in office supplies (\$500).</p>			

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 BUDGET DETAILS**

Object Level	FY2017 Recommended		\$ Change	% Change
<b>Contractual Services:</b>	<b>\$431,305</b>		<b>\$28,300</b>	<b>7.02%</b>
<i><u>Significant contractual services expenses include:</u></i>				
Lockbox Service Fee \$100,000 Printing of tax and sewer bills \$60,000 Financial Advisors/Consultants \$110,500 Security Pricing, Bond Services \$23,500 Grants writer \$15,000 Printing of Financial Documents \$12,210 Water Consumption Data \$10,000 Credit Card Processing \$13,000 Bank Fees \$15,000 Cash Flow Program \$15,000 Arbitrage Software \$15,000 <i>See Contractual Services Details for more information.</i>				
<b>Equipment Replacement:</b>	<b>\$9,800</b>		<b>\$0</b>	<b>0.00%</b>
Office equipment - \$9,800  Office of Finance (\$7,300), Assessment (\$2,500).				
<b>Grants &amp; Fixed Charges:</b>	<b>\$0</b>		<b>\$0</b>	<b>0.00%</b>
N/A				
<b>IGS Costs:</b>	<b>\$619,809</b>		<b>(\$73,762)</b>	<b>-10.64%</b>
Information Systems - \$472,360 Photocopies - \$20,800 Printing - \$3,225 Fleet for Assessment - \$10,748 GIS - \$112,676				

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 POSITION ADJUSTMENTS**

Position upgrade	Position Reclass.	Position deletion	Position Swaps
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<b>INCREASE</b>		<b>DECREASE</b>	
#	Title	#	Title
1	Accounting & Fiscal Manager	(1)	Secretary
1	Accountant I	(1)	Senior Financial Officer
1	Accountant I	(1)	Senior Budget & Procedures Analyst
1	Accountant I	(1)	Finance Information Specialist
<b>4.00 TOTAL INCREASE</b>		<b>(4.00) TOTAL DECREASE</b>	

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 ACCOMPLISHMENTS**

**ACCOUNTING**

- Reaffirmed the County’s AAA bond rating from Moody’s Investor Services, Fitch Ratings, and Standard and Poor’s.
- Production of the June 30, 2015 Comprehensive Annual Financial Report.
- Received Unmodified Opinion for the 2015 Annual Financial Statements.
- Production of the June 30, 2015 Pension Trust Financial Report.
- Production of the June 30, 2015 Computation of Available Cash Balance Report.

**BUDGET/PAYROLL**

- Provided financial oversight on the spending of the FY2016 operating and capital budgets.
- The Government Finance Officers Association has presented its Distinguished Budget Presentation Award for the County’s Comprehensive Annual Budget Summary (CABS) for the twenty-sixth consecutive year.
- Transferred the administration of the Dog Licensing program (State unfunded mandate) back to the State of Delaware.
- Continued to support the New Castle County Financial Advisory Council (NCCFAC) by providing the Council with timely financial information.
- Assists the Department of Special Services and Office of Law with the Wilmington Sewer Treatment Plant contract negotiations.
- Streamlined the Budget process by working with the Departments to remove/simplify forms and processes.

**ASSESSMENT**

- Assessed a total of 13,767 parcels during calendar year 2015 resulting in an increase of \$354 million in assessed value (an increase of 25% over 2014).
- Updated 29,937 ownership records (an increase of 15% over 2014).
- Processed 2,682 property tax exemption cases with the following net impacts:

<b>Transaction Type</b>	<b>Number of Cases</b>	<b>Tax Base Increase (\$ Millions)</b>	<b>% Change vs 2014</b>	<b>School Tax Assessment Increase (\$ Millions)</b>
Exemption Removals	1,360	\$ 119.3	+85%	\$ 30.7
New Exemptions	1,322	( 59.9)		( 39.5)
Total Cases/Net Increase (Decrease)	2,682	\$ 59.4		\$( 8.8)

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2016 ACCOMPLISHMENTS**

**CASH MANAGEMENT**

- Managed the upgrading of Inovah Cashiering system to version 2.50 to Treasury, Land Use and the Recorder of Deeds.
- Participated and partnered with IS and Treasury to expand cashiering services at the Appoquinimink library for the acceptance of annual tax payments.
- Introduced New Castle County to the global standard for acceptance of EMV secure credit card transactions.
- Introduced the acceptance of credit / debit card payment types to all Libraries which further enhanced their ability to collect payments for various services.
- Worked with Community Services on the implementation of accepting SNAP/EBT program for Farmer's market vendors.

**BILLINGS, COLLECTIONS AND CUSTOMER SERVICE**

- Continued to bill and collect annual fees on behalf of Maintenance Corporations that were participating in the County's billing program.
- Processed change of address requests that resulted in a new mailing address for 10,801 tax and sewer accounts.
- Processed 2,143 applications for the State Senior School Tax Credit program.
- Collected \$1.65 million in sewer charges on 4,337 accounts through the annual mailing to mortgage companies.
- Collected 99% of current County taxes billed in FY 2015.

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 GOALS**

**ACCOUNTING**

- Receive the Government Finance Officers Association's Certificate of Achievement Award (thirty-fifth consecutive year–projected late-Spring 2016) for the Comprehensive Annual Financial Report (CAFR).
- Implement all Government Accounting Standards Board statement changes governing financial reporting.
- Protect and preserve the highest attainable bond rating from the three major rating agencies.
- Utilize technology and electronic workflow to streamline processes and in order to improve productivity and gain efficiencies.

**BUDGET & PAYROLL**

- Move the manual distribution of mailing W2 statements to all County employees and pensioners into an electronic format.
- Work with employees who still receive live paychecks and do not utilize direct deposit.
- Provide financial oversight of the spending of the FY2017 Operating and Capital budgets.
- Develop and implement the steps to the long-range plan to close the operating budget gap while maintaining or extending service delivery to the public.
- Maintain national recognition for excellence in financial reporting from the GFOA for the County's Fiscal Year 2017 Comprehensive Annual Budget Summary.
- Continue to extend public awareness of the County's financial situation, tax, and budget to members of the General Assembly and engage the public through the website and other means.
- Continue to provide the New Castle County Financial Advisory Council (NCCFAC) with timely financial information.

**CASH MANAGEMENT**

- Work with IS and departments on streamlining the acceptance of payments with the utilization of banking and new or existing payment systems.
- Continue to support and introduce the acceptance of EMV payments for Web and point of sale transactions County wide.
- Establish and update investment policies and strategies to meet County goals and objectives.
- Evaluate new technology and products related to cash management, banking services and fraud prevention.

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 GOALS**

**CASH MANAGEMENT – CONTINUED:**

- Continue to strengthen internal control environment so self-assessment of current processes lead to the adoption of better business practices and efficiencies.

**BILLINGS, COLLECTIONS AND CUSTOMER SERVICE**

- Process all customer inquiries, refund requests, treasury and legal letters in an accurate and timely manner.
- Post all payments for tax, sewer and maintenance corporation accounts in an accurate and timely manner.
- Continue to provide excellent service to our customers.
- Collect 99% of current County taxes billed in FY 2017.

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 CHALLENGES**

**Hansen System**

- Continue to research what other financial systems are being utilized by counties of similar size to collect and bill for taxes.

**Cashiering**

- Expand the Cashiering platform to all areas that take in cash, checks or credit cards so that one platform is supported and global cash positions are easily captured.
- Roll out kiosks in areas which do not have cashiering stations to accept payments for New Castle County services and taxes.

**Tier**

- Continue to research what other financial systems are being utilized by counties of similar size and scope to record accounting, budget, and asset management.

**Other**

- Address the staffing needs within the Office of Finance, and look at the possibilities of partnering with our departments to search for efficiencies County-wide.
- Train current employees to utilize current technology in order to perform their job duties at a high level of efficiency.
- Discover new ways to provide services to our customers, whether they are internal or external, in order to maintain the high quality of customer service that our customers are accustomed to receiving.
- Develop a new methodology in calculating sewer bills.



## I. VACANCIES

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED  
CURRENT VACANCIES as of 4/19/16**

Description	Date Vacated	Reason for Vacancy
<b>Accounting</b>		
Accountant I (Former Accounting/Fiscal Manager - AP/Payroll)	6/11/2013	retirement
<b>Budget/Payroll</b>		
Accountant I (Former Senior Financial Officer)	11/23/2015	promotion
Accountant I (Former Finance Information Specialist)	12/16/2015	promotion
<b>Assessment</b>		
Administrative Aide (Former Assessment Technician)	8/17/2015	promotion
Assessment Technician	9/21/2015	promotion
Assessment Technician	2/17/2016	deceased
Assessment Technician	4/2/2016	retirement
<b>Treasury/Cash Management</b>		
Accountant I (Former Sr. Budget/Procedures Analyst)	12/21/2015	promotion
Accountant I (Former Treasury Associate)	7/7/2013	promotion
Treasury Customer Service Representative (unfunded)	7/4/2015	retirement
Treasury Customer Service Representative	11/5/2010	retirement
<b>Total Vacancies:</b>	<b>11</b>	

**Vacancy Rate: 14%**

Yrs. of Service	#	%
over 30	7	10.6%
25-29.99	4	6.1%
20-24.99	6	9.1%
15-19.99	19	28.8%
10-14.99	9	13.6%
5-9.99	7	10.6%
0-4.99	14	21.2%
<b>Total</b>	<b>66</b>	<b>100.0%</b>

*Median Years of Service: 15*

## II. CONTRACTUAL SERVICES

**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 Contractual Services Details**

OCA	OCA Title	Object Level	Object Level 3 Title	FY2017 Recomm'd Budget	Explanation
<b>Treasury</b>					
030230	Treasury	5101	Equipment Repairs	\$ 600	Repair safe and other equipment as needed
		5210	Bank and Credit Card Proc. Fees	\$ 13,000	Credit Card Processing Fees
		5300	Printing & Related Costs	\$ 60,000	Print tax and sewer bills
		5400	Legal Fees	\$ 4,000	NCC Sheriff - vendex
		5404	Financial Advisors	\$ 45,000	Investment Consultant
		5413	Armored Car Service	\$ 4,500	
		5406	Other Professional Services	\$ 100,000	Lockbox
				\$ 15,000	Bank Fees
				\$ 10,000	Water data
				\$ 14,500	Securities Data Service
				\$ 9,000	Bond Escrow/Paying Agent and admin services
				\$ 5,000	Sewer Lateral Cleanout refunds
				\$ 15,000	Arbitrage Software
				\$ 25,000	Financial Consultants
				\$ 15,000	Cash Flow Program
			<i>Subtotal Contractual Services</i>	<i>\$ 335,600</i>	
	IGS Costs	5900	IS Contrac- Data Processing	\$ 185,074	
		5901	IS Contrac- Photocopies	\$ 7,500	
		5902	IS Contrac- Printing & Dupli	\$ 600	
		5903	IS Contrac- GIS	\$ -	
			<i>Subtotal IGS Costs</i>	<i>\$ 193,174</i>	
			<b>Total Treasury</b>	<b>\$ 528,774</b>	
<b>Accounting &amp; Budget Operations</b>					
030201	Accounting &	5101	Equipment Repairs	\$ 100	Office machine repair
030202	Budget Operations	5300	Printing and Related Costs	\$ 4,900	Printing of financial documents
		5401	Accounting and Auditing Fees	\$ 1,800	GFOA, CAFR & CABS Review
		5404	Financial Advisors	\$ 30,500	Financial Advisors
		5502	Duplication/Equipment Rental	\$ 6,240	Maintenance contract on color copier
		5810	Food Services	\$ 1,000	Water cooler, employee awards breakfast
		5406	Other Professional Services	\$ 30,000	Financial Consultants
				\$ 15,000	National Institute for Integrated Family Services
			<i>Subtotal Contractual Services</i>	<i>\$ 89,540</i>	
	IGS Costs	5900	IS Contrac- Data Processing	\$ 141,686	
		5901	IS Contrac- Photocopies	\$ 5,300	
		5902	IS Contrac- Printing & Dupli	\$ 1,300	
			<i>Subtotal IGS Costs</i>	<i>\$ 148,286</i>	
			<b>Total Accounting</b>	<b>\$ 237,826</b>	
<b>Assessment</b>					
030210	Assessment	5300	Printing & Related	\$ 1,070	Maps to CD, envelopes, business cards
		5406	Other professional services	\$ 2,500	location tracking services
		5740	Car Wash Service	\$ 95	
		5800	Advertising	\$ 2,500	Quarterly legal notices
			<i>Subtotal Contractual Services</i>	<i>\$ 6,165</i>	
	IGS Costs	5900	IS Contrac- Data Processing	\$ 145,600	
		5901	IS Contrac- Photocopies	\$ 8,000	
		5902	IS Contrac- Printing & Dupli	\$ 1,325	
		5904	IS Fleet Vehicles	\$ 10,748	
		5907	IS Contrac- GIS	\$ 112,676	
			<i>Subtotal IGS Costs</i>	<i>\$ 278,349</i>	
			<b>Total Assessment</b>	<b>\$ 284,514</b>	
<b>Total Contractual Services</b>				<b>\$ 1,051,114</b>	

**III. BUDGET BY OBJECT CODE**

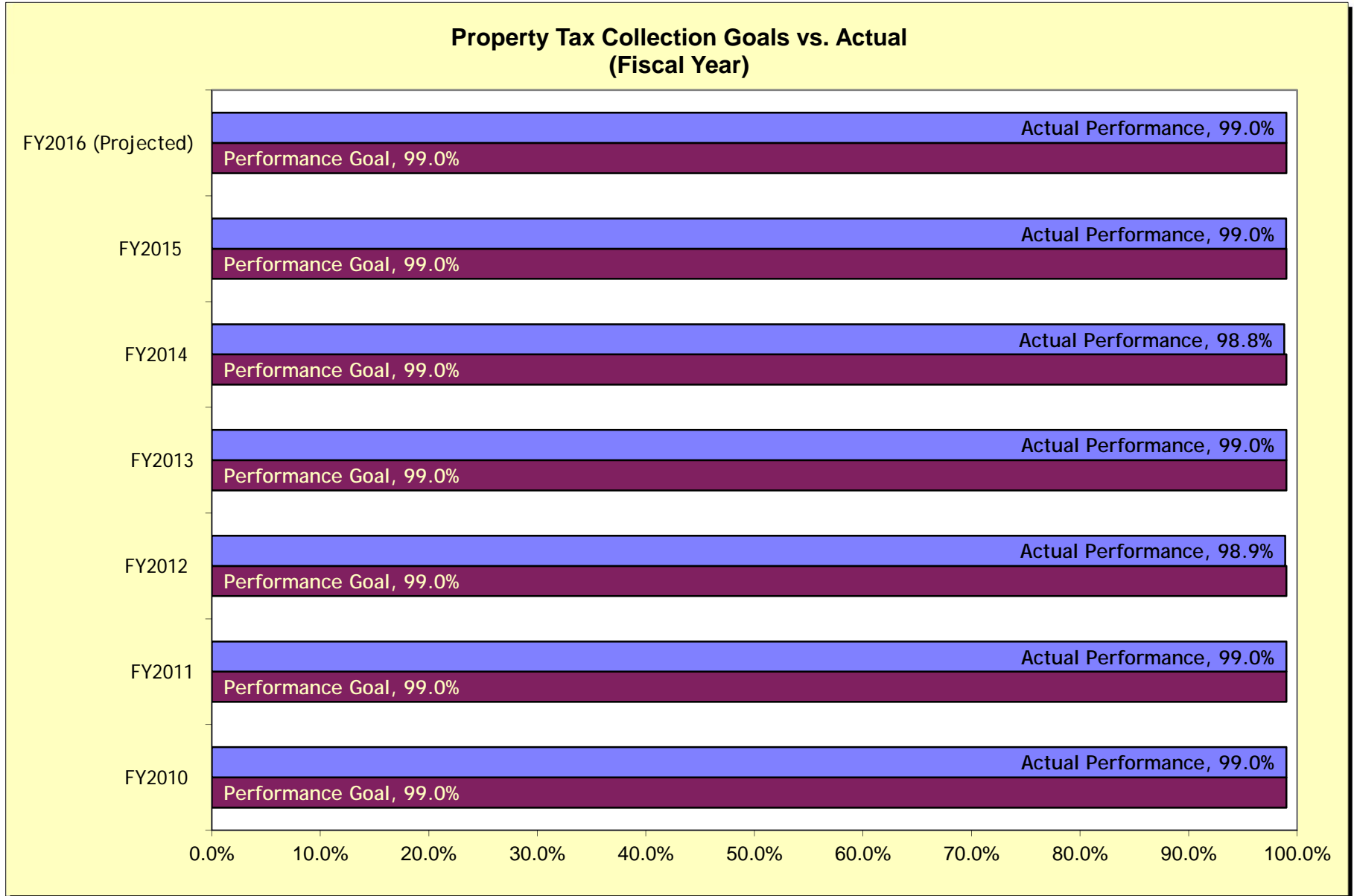
**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED**

Object Level 1	Object Level 3	Accounting/ Budget	Treasury	Assessment	Light Fund	FY2017 Recomm'd
11 Salaries & Wages	1001Salaries & Wages-Permanent	\$1,849,801	\$1,512,539	\$1,313,203		\$4,675,543
	1002Salaries & Wages-Part-Time	\$66,820				\$66,820
	1008Salaries & Wages-Overtime	\$2,000	\$8,000	\$15,000		\$25,000
	1021Salaries & Wages-Board Members			\$3,800		\$3,800
<b>11 Salaries &amp; Wages Total</b>		<b>\$1,918,621</b>	<b>\$1,520,539</b>	<b>\$1,332,003</b>	<b>\$0</b>	<b>\$4,771,163</b>
15 Employee Benefits	1500Emp. Bene.-Regular Overhead	\$1,007,698	\$824,179	\$715,840		\$2,547,717
	1510Emp. Bene.-Premium Overhead	\$1,090	\$4,360	\$8,175		\$13,625
	1520Emp. Bene.-Part time	\$6,682		\$380		\$7,062
<b>15 Employee Benefits Total</b>		<b>\$1,015,470</b>	<b>\$828,539</b>	<b>\$724,395</b>	<b>\$0</b>	<b>\$2,568,404</b>
22 Training /Civic Affairs	2001Airfare	\$2,250		\$1,100		\$3,350
	2003Taxi and Shuttle	\$50		\$95		\$145
	2004Mileage Reimbursements	\$100	\$150			\$250
	2005Tolls	\$20	\$40	\$95		\$155
	2006Parking Fees	\$450	\$100	\$190		\$740
	2007Tips			\$95		\$95
	2010Hotel Accommodations	\$1,875		\$1,550		\$3,425
	2020Meals	\$825		\$485		\$1,310
	2030 Communication Charges			\$45		\$45
	2101Conference Fees	\$2,300	\$400	\$1,745		\$4,445
	2102Seminar Fees	\$2,800	\$2,000	\$1,450		\$6,250
	2103Trainers Fees			\$6,800		\$6,800
	2301Membership Dues	\$3,935	\$900	\$2,820		\$7,655
2310Catering		\$36			\$36	
<b>22 Training/Civic Affairs Total</b>		<b>\$14,605</b>	<b>\$3,626</b>	<b>\$16,470</b>	<b>\$0</b>	<b>\$34,701</b>
23 Comm /Utilities	3100Postage	\$8,235	\$135,000	\$7,700		\$150,935
	3110Overnight Express	\$250	\$200			\$450
	3200Telephone Service	\$2,700	\$2,800	\$2,433		\$7,933
	3210Cellular Telephone Service	\$1,450		\$580		\$2,030
	3212Cellular Wireless Data Service	\$500				\$500
	3300Electric Service (Street Light Fund)				\$5,263,602	\$5,263,602
<b>23 Communication/Utilities Total</b>		<b>\$13,135</b>	<b>\$138,000</b>	<b>\$10,713</b>	<b>\$5,263,602</b>	<b>\$5,425,450</b>
24 Materials /Supplies	4000Books and Subscriptions	\$3,400	\$100	\$825		\$4,325
	4001Clothing and Uniforms			\$1,000		\$1,000
	4004Miscellaneous			\$190		\$190
	4101Office Supplies	\$6,000	\$1,800	\$1,100		\$8,900
	4104Computer Supplies	\$4,000	\$3,000	\$2,120		\$9,120
	4105Medical & Safety Supplies	\$100	\$90	\$775		\$965
	4350Small Tools			\$385		\$385
<b>24 Materials/Supplies Total</b>		<b>\$13,500</b>	<b>\$4,990</b>	<b>\$6,395</b>	<b>\$0</b>	<b>\$24,885</b>
25 Contractual Services	5101Equipment Repairs	\$100	\$600			\$700
	5210 Bank and Credit Card Proc Fees		\$13,000			\$13,000
	5300Printing & Related Costs	\$4,900	\$60,000	\$1,070		\$65,970
	5400Legal Fees		\$4,000			\$4,000
	5401Accounting & Auditing Fees	\$1,800				\$1,800
	5404Financial Advisors	\$30,500	\$45,000			\$75,500
	5406Other Professional Services	\$45,000	\$208,500	\$2,500		\$256,000
	5413Armored Car Service		\$4,500			\$4,500
	5502Dupl. & Reprod. Equip. Rental	\$6,240				\$6,240
	5740Car Wash Service			\$95		\$95
5800Advertising Service			\$2,500		\$2,500	
5810Food Services	\$1,000				\$1,000	
<b>25 Contractual Services Total</b>		<b>\$89,540</b>	<b>\$335,600</b>	<b>\$6,165</b>	<b>\$0</b>	<b>\$431,305</b>
26 Equipment	6160Office Equipment <\$5,000	\$5,800	\$1,500	\$2,500		\$9,800
<b>26 Equipment Total</b>		<b>\$5,800</b>	<b>\$1,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$9,800</b>
30 IGS Charges	5900IS Contrac-Data Processing	\$141,686	\$185,074	\$145,600		\$472,360
	5901IS Contrac-Photocopies	\$5,300	\$7,500	\$8,000		\$20,800
	5902IS Contrac-Printing & Dupl.	\$1,300	\$600	\$1,325		\$3,225
	5904IS Fleet			\$10,748		\$10,748
	5907IS Contrac-GIS			\$112,676		\$112,676
<b>30 IGS Charges Total</b>		<b>\$148,286</b>	<b>\$193,174</b>	<b>\$278,349</b>	<b>\$0</b>	<b>\$619,809</b>
<b>Grand Total</b>		<b>\$3,218,957</b>	<b>\$3,025,968</b>	<b>\$2,376,990</b>	<b>\$5,263,602</b>	<b>\$13,885,517</b>

## IV. PERFORMANCE STANDARDS



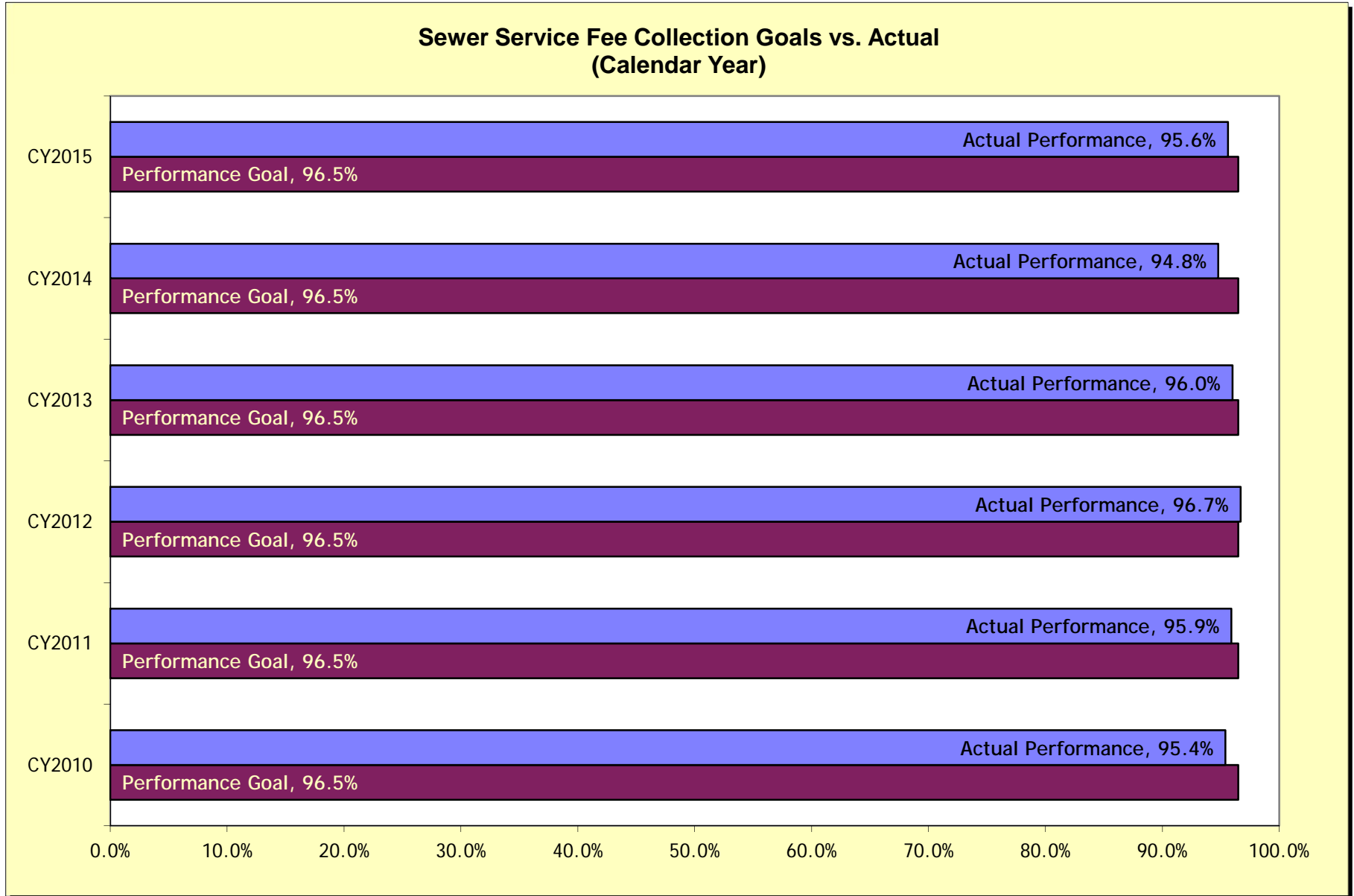
NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED







NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED





**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED**

**STATISTICS FOR ACCOUNTS PAYABLE AND PAYROLL**

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016 (Projected)
Number of Accounts Payable Checks, Direct Deposits, and Wires Issued	29,589	27,808	29,800
Percent of Voided Accounts Payable Checks	0.61%	1.02%	0.67%
Percent of Manual Accounts Payable Checks	0.09%	0.09%	0.18%
Number of Invoices Processed	70,458	64,757	64,500
Number of Payroll Checks and Advices Issued	54,885	56,022	56,200
Percent of Manual Payroll Checks	0.10%	0.12%	0.10%



**NEW CASTLE COUNTY  
OFFICE OF FINANCE  
FY2017 RECOMMENDED**

## PERFORMANCE MEASURES FOR FINANCIAL REPORTING

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016 (Projected)
Completion of Fieldwork for Comprehensive Annual Financial Report (CAFR) within 90 Days of Close of Fiscal Year	✓		✓
Completion of Audit by 11/30	✓		✓
Issuance of Unmodified Opinion by Auditors	✓	✓	✓
Final Production of CAFR by 12/15	✓		✓ (projected)
Receipt of Certificate of Excellence in Financial Reporting from the Government Finance Officers Association	✓	pending	✓
Completion of Fieldwork for Single Audit Within 90 Days of Close of Fiscal Year	✓	✓	✓
Material Weaknesses	None*	2	None
Significant Deficiencies Not Considered To Be a Material Weakness	None	None	None
Final Production of Comprehensive Annual Budget Summary within 90 Days of Budget Passage	✓	✓	✓
Receipt of Distinguished Budget Presentation Award from the Government Finance Officers Association	✓	✓	✓

\* No findings for financial statements. One finding for Federal Awards.

## V. FEE SCHEDULE

**FY2017 Fee Schedule**

**OFFICE OF FINANCE**

Item #	Object Code	Revenue Source	Current Fee	Current Fee w/ CPI	Last Increase MM/YY	FY2017 Projected Revenue	Comparable Fees	Comments
1	0261	Preparing legal description of property boundaries	\$25.00	\$25.55	Prior to 1998		Sussex County, Monition set up = \$500 (This is for the entire process including Title search and Metes and Bounds)	These fees are all part of the Collection process. In finding comparable fees, while most jurisdictions have this process they all break apart and call the different fees associated with it something different. The comparable fees listed are believed to be equivalent in description to ours.
2	0261	Title Search	\$175.00	\$178.85	09/2009		Sussex County, Monition set up = \$500 (This is for the entire process including Title search and Metes and Bounds)	
3	0261	"Bring Down" Title Search	\$125.00	\$127.75	09/2009		Kent County, Bring down search = \$60 (plus copies)	
4	0261	Monition Prep. Or other doc Prep	\$65.00	\$66.43	09/2009	16,000	Kent County, Preparation of Monition = \$50 plus Filing the Monition = \$25 Sussex County, Monition set up = \$500 (This is for the entire process including Title search and Metes and Bounds)	
5	0261	Notice to Owner or Lienholder (per letter)	\$10.00	\$10.22	Prior to 1998		Kent County, Notice to Lien Holder = \$10.00 ea. Sussex County, Lien Notice = \$25.00	
6	0261	Prep. And filing in court - affidavit, writ or other legal doc. (Not contained elsewhere in fee schedule)	\$50.00	\$51.10	1998		Kent County, Filing of aff. or other docs = \$50 Sussex County, Preparing any documents = \$5 a page	
7	0261	Staying of Sheriff's sale	\$25.00	\$25.55	1998		Sussex County, Staying any sale = \$25	
8	0261	Prop. Posting with legal notices	\$50.00	\$51.10	Prior to 1998		Kent County, Posting any prop notices = \$30	
9	0261	Satisfaction of Judgement	\$50.00	\$51.10	1998			
10	0260	Tax certification (reg and Mobile)	\$25.00	\$25.55	1998	20,000	Kent County, Mobile tax letter = \$20.00	
11	0285	Returned Check Fee	\$35.00	N/A	2012	11,000		
12	0293	Maintenance Corporation Billing Fee	\$6.35	N/A	2010	64,420		
						<b>111,420</b>		This is total of all revenue sources listed for code 0261